

## Working of Public Accounts Committee (PAC) in the British House of Commons: Lessons for Bangladesh Parliament

Md. Abu Saleh<sup>\*</sup>  
Foisal Ahmed<sup>\*\*</sup>

### Abstract

*The Public Accounts Committee (PAC) of the British House of Commons established in 1861 is one of the oldest parliamentary committees. The prime responsibility of this committee is to ensure independent auditing of government spending which is historically recognized as one of the most significant committees in the House of Commons. The PAC in the House of Commons has uniqueness in its working procedure and practice especially in the extent of its composition, appointing its chair, frequency and openness of the meeting, style of reports, relationship with the National Audit Office (NAO), comprehensive study of Value for Money (VFM) audit and high status of accepting PAC recommendations. Bangladesh inherits the PAC from the House of Commons as part of its colonial legacy. Though the PAC in Bangladesh has carried out its mandate, its role has varied with that of the House of Commons due to the impact of existing partisan culture, and lack of strong political will. For ensuring the effective oversight role of PAC in the Parliament of Bangladesh, it is suggested to follow the working procedures from the House of Commons.*

**Key Words:** Financial Accountability, Oversight Role, Parliamentary Committee, Representation.

### Introduction

The Public Accounts Committee (PAC) is one of the oldest legislative committees which was formed in 1861 by a motion of the British House of Commons. It is in charge of conducting an impartial audit of government spending. In the Commons, it has long been known as "*the queen of the select committees*," (Committee, 2007) and it has historically been recognized as one of the most significant committees (Chubb, 1952; Flegmann, 1979). Subsequently, the PAC from the House of Commons was replicated in other parts of the world as part of colonial legislative practices. Consistent with the broader role of parliament, the PAC's functions have expanded around the world over time. However, due to difference in political cultures, and the nature of political systems, the role of the PAC has differed around the globe. Nevertheless, the PAC in the House of Commons has uniqueness regarding its procedure and practices. Bangladesh takes the committee structure, in fact, from the preceding Bengal legislature in British India, and afterwards from the East Pakistan Legislative Assembly during Pakistan regimes. The PAC in the

---

<sup>\*</sup> Md. Abu Saleh, PhD, Assistant Professor, Department of Political Science, Bangabandhu Sheikh Mujibur Rahman Science and Technology University, Gopalganj-8100. E-mail: saleh.edu@gmail.com

<sup>\*\*</sup> Foisal Ahmed, Assistant Professor, Department of Political Science, Bangabandhu Sheikh Mujibur Rahman Science and Technology University, Gopalganj-8100. E-mail: foisalahmedju40@gmail.com

Parliament of Bangladesh is working according to its due mandate. However, further reform is required to work effectively concerning its way of workings. For the effective functioning of the PAC at the Parliament of Bangladesh, the British model of the House of Commons can be an instrument to follow for the nation. This study is an attempt to explore the significant features of PAC system of the British House of Commons, and analyze the working of PAC to the Bangladesh Parliament in the light of those features. For doing so, at first, the salient features of the PAC of British parliament are analyzed, and then, an attempt has been made to recommend best practices of the system for Bangladesh parliament.

### **Methodology of the Study**

This paper aims to explore the uniqueness of the procedures and practices of the Public Accounts Committee in the House of Commons of the British Parliament that is considered one of the strength of the system. PAC's experience of the House of Commons can be instrumental for Bangladesh Parliament to improve its oversight role. The study is primarily qualitative. It incorporates both historical and analytical approaches. This study used a historical method to explore the historical origins and growth of (PAC) in the House of Commons of the British Parliament. Content Analysis, on the other hand, has been used to analyze the working of PAC in the House of Commons. For the qualitative nature of the study, secondary sources were used to acquire pertinent data. Secondary sources of information include documents on the legislative framework of the British parliament, its committees, particularly the PAC, records of the parliament and committee minutes, published reports, media releases, published material, papers, and scholarly articles. Though, having a long history of PAC in the British House of Commons, this article includes data only from 2003-2010 due to the unavailability of previous data from its inception.

### **Origin of PAC in the House of Commons**

The committee system is an important feature in the historical evolution of the British House of Commons. By the standing order of the British House of Commons, the first Public Accounts Committee (PAC) was created as a select committee in 1861. Professor Peter Hennessy viewed the advent of PAC as “*the queen of the select committees... [which]...by its very existence exerted a cleansing effect in all government departments*” (Committee, 2007). Successive regimes attempted to impose control over the financial issue in a variety of ways; William Pitt the Younger was one of them, and he took some steps, but he was unable to do so completely. The real revolution in public financial management started in the second part of the nineteenth century. Parliamentary jurisdiction over financial concerns was not created explicitly yet during the period, although it existed for a long time. The parliament has made irregular attempts to implement financial controls, but they've been unsuccessful. The parliament makes the first coordinated attempt at financial management in the first part of the nineteenth

century. The British Admiralty Office was the first to create accounts that showed actual costs, and other military forces later followed the same procedure. (Committee, 2007). Various committees existed in the House of Commons during the eighteenth and early nineteenth century, but no substantive effort was made toward establishing a finance committee for audit. Until 1857, when Sir Francis Baring led a group of MPs in the House of Commons to discuss this issue (Committee, 2007). Gladstone and Palmerston supported the creation of a select committee on public finances to investigate "*the receipt, issue, and audit of public monies in the Exchequer, the Pay Office, and the Audit Department*" (Committee, 2007). To set a precedent for the next decade of financial management reform, Sir Francis Baring recommended that all civil departments should use the same appropriation account system and submit their annual accounts to a committee appointed by the Speaker of the Commons and submit their accounts to a committee constituted by the Speaker once a year (Committee, 2007). While Disraeli was Chancellor of the Exchequer, the progress to executing the recommendations of select committees on the financial issue was not successful. However, the significant progress began in 1861, when William Gladstone introduced a resolution that created the ground for the inception of the PAC committee (Committee, 2007). Subsequently, The House of Commons endorsed the decision on March 31, 1862, with a Standing Order: "*There shall be a standing committee designated 'The Committee of Public Accounts'; for the examination of the Accounts showing the appropriation of sums granted by Parliament to meet the Public Expenditure, to consist of nine members, who shall be nominated at the commencement of every session, and of whom five shall be a quorum*" (Committee, 2007). According to the Standing Order of the House of Commons, the first PAC was established in 1862 and was headed by Sir Francis Thornhill Baring of the Liberal administration (Committee, 2007).

### **Practice and Procedure of PAC in the House of Commons**

The PAC in the House of Commons has several procedures and practices that are deemed to be distinct for the British Parliament. The procedures and practices of the PAC of the British House of Commons have been examined in the following sections:

#### **3.1 Composition, Membership Pattern, and the Leadership of PAC**

The House of Commons Standing Order (no.148) specifies the composition of the Committee on Public Accounts. "It consists of not more than sixteen members" (U.K. Parliament, 2002). At the start of each Parliament, members are nominated through a resolution offered by a member of the cabinet after consultation with the Opposition (Committee, 2007). The committee's democratic validity and authenticity are enhanced by its diverse membership and the lack of any cabinet member. (Pelizzo & Stapenhurst, 2008). Members of the PAC are nominated for the tenure of the parliament. Members may, however, be replaced throughout the Parliament if necessary. Even when a member is nominated to the post of Minister or front-bench opposition spokesman, a new member must be nominated to take his or her place (Committee,

2007). The party representation of the members is taken into account like other committees in the house. There is an extremely unusual incidence of disagreement among committee members. The committee has only one member, who is appointed from the office of Finance Secretary and does not generally join the sessions (Committee, 2007). The PAC is comprised of both veteran and relatively new members. This combination of seasoned and new members is important as it provides vital training scopes for the new members, while the earlier ones are more likely to comprehend the civil service mindset (Staddon, 2015).

The chair of the PAC is chosen by the committee itself, and it is traditionally picked from the leading opposition party. Recently, it has been codified in the Standing Orders (122B) of the House of Commons (U.K.Parliament, 2002). This is compatible with Commonwealth norms, where 67% of the chairs of PAC are designated from opposition members (McGee, 2002). While the Committee members were supposed to formally elect the Chair, it was customary for the Opposition whips to accomplish the process. MPs have been electing the Chair of the PAC, as well as the rest of the Select Committee Chairs, using the Alternate Vote System in a secret ballot as of May 2010. (Staddon, 2015). Even though virtually every member of Parliament was eligible to vote in the Chair elections, mainly representatives of the official opposition were allowed to run for the PAC seat.

The inclusion of an opposition chair in the PAC of the House of Commons effectively nullifies the government's supremacy, it emphasizes management rather than policy. These tactics help the PAC's chairman navigate controversial situations (Pelizzo, Stapenhurst, Sahgal, & Woodley, 2006). Comparative studies from throughout the Commonwealth have looked at what makes PACs work successfully and what excellent practice has been developed, is there any impact on the functions of a PAC if it is presided over by an opposition MP. Such studies have elevated the status of the PAC of the UK as a result (Pelizzo et al., 2006; Stapenhurst, 2005).

By tradition and regulation, the chairman of PAC in the House of Commons is empowered to act on behalf of the Committee in a variety of ways. The PAC must agree on a resolution adopting those precise responsibilities at the outset of each parliament. These typically entail replying to correspondence or delegating to staff, receiving advice from government agencies on topics such as contingent liabilities, and serving in an ex officio statutory role on highly sensitive matters. (Staddon, 2015).

### **Power and Functions of PAC in the House of Commons**

The Standing Orders of the House of Commons define the powers and functions of the PAC. According to the Standing Orders, (No.148), it is mentioned, “*There shall be a select committee to be called the Committee of Public Accounts for the examination of the accounts showing the appropriation of the sums granted by Parliament to meet the public expenditure, and of such other accounts laid before Parliament as the committee may think fit*”(U.K.Parliament, 2002). Government agencies, statutory authorities,



government-owned corporations, and public service providers all have full access to the committee. Due to the power granted to all Select Committees, It can summon personnel from any official organization to whom the NAO has access, as well as delegates from anybody involved in the expenditure of public funds (Wehner, 2003). The PAC has the authority to scrutinize public accounts and financial matters, as well as concerns of efficiency, economy, and effectiveness in program and policy implementation. The PAC does not consider policy merits and no longer examines government accounting (Wehner, 2003). This is due to the rigorous nature of the ‘value for money studies’ done by the PAC (Staddon, 2015). Departmental Select Committees, on the other hand, do so, though to varying degrees. The PAC, on the other hand, retains the right to examine them and periodically review them.

### **PAC Meetings and Hearing: Frequency and Openness**

Standing Orders of the Commons govern the meetings of all select committees in the House of Commons, including PAC. Standing Order No.123 mentioned, “*All committees, except committees of the whole House, shall have leave to sit at any time on any day on which the House sits, but may not otherwise sit during any adjournment of the House, without the leave of the House, and such leave shall not be moved for without notice*” (U.K.Parliament, 2002). Since the 2010-12 session, the PAC has had the authority to sit when the House is adjourned, giving it the freedom to arrange its schedule according to its needs (Staddon, 2015). The PAC has followed the legacy of its predecessor committee by holding meetings outside of London on occasion to move away from a mostly London-centric approach. The presence of three or a quarter of the members of the PAC constitutes a quorum, with the greater number being counted (U.K.Parliament, 2002).

In general, the PAC has around 60 hearings per year and publishes a number of reports during each fiscal year. For example, it set a record by producing 62 reports in the 2006-07 fiscal year. (Committee, 2007). The PAC heard over 1,250 witnesses during 2003 to 2008, with three-quarters emanating from government agencies and the NAO, a fifth from public institutions and non-ministerial sectors, and the rest from executive agencies. (Dunleavy, Gilson, Bastow, & Tinkler, 2009).

**Figure-1**

<b>No. of PAC Meetings and Members’ Session Attendance 2003-2008</b>			
Sessions	Meeting held	Presence of Members (%)	Newly Appointed Members
2003-2004	55	49	4
2004-2005	25	41	0
2005-2006	68	49	5
2006-2007	53	47	5
2007-2008	63	47	-
Average	52.8	46.6	

Source: Dunleavy et al., 2009

From the figure-1, it is seen, during 2003-2008, an average of 63 meetings was convened per year. The number of PAC members who join the meetings varies, but it rarely exceeds 50%. Figure 1 shows the attendance of members over the last five years. The PAC's public hearing in the House of Commons is available to the public and is broadcast live on the Commons' website, 'parliamentlive.tv.' The audiovisual clips can be seen in the 'parliamentlive.tv' record.

### **PAC Report: Frequency and Style**

Every 100 days of a parliamentary session, the PAC issues 17 reports (Dunleavy et al., 2009). At the start of a new Parliament, appointing PAC members might lead to a delay (38 days on average) (Figure 3). Revisions to the Commons measures from 2010 onwards may help to shorten the initial lag. From 1945-2007, PAC published a total of 1300 reports (Committee, 2007). The PAC considers the majority of NAO reports. Three to four times a year, the C&AG meets with the PAC to discuss the upcoming work schedule and provide recommendations on which reports the PAC should explore further. The PAC will therefore debate these recommendations, but there will be no written record of the discussion or report selection.

The number of NAO reports issued annually fluctuates depending on the duration of the legislative session. For example, 32 reports were generated in the 2004-2005 session (shortened due to the election in 2005) and 84 in the 2005-2006 session. The PAC reviews approximately 70% of the NAO's Value for Money (VFM) reports; on average, the Committee handles 40 such reports per legislative session. On average, 25 of these reports come from the current legislative session, with the rest coming from past NAO sessions (Figure 2).

**Figure-2**

<b>VFM Reports Undertaken by NAO and PAC from 2003-2009 Session</b>				
<b>NAO Session</b>	<b>Reports Published</b>	<b>No. of Report Seen</b>	<b>No. of Report seen in that Year of PAC Session</b>	<b>Reports going to PAC (%)</b>
2003-2004	57	46	22	81
2004-2005	32	16	4	50
2005-2006	84	60	34	71
2006-2007	57	44	30	77
2007-2008	70	54	38	77
2008-2009	35	22	22	63
Average	56	40	25	72
Total	335	242	150	

Source: Dunleavy et al., 2009

Figure-3 demonstrates that PAC's performance in terms of issuing reports were rather low in 2003-04 FY which produce 8.6 reports per 100 days. Subsequently, the turnover of reports increased substantially in comparison with the previous year in the 2004-2005

sessions. There is a definite link between the PAC's introductory evidence meeting and the opening of parliament. The PAC issued 12.5 reports every 100 days in the 2005-06 session, it was due to the 124-day gap between the PAC's initial meeting and the inauguration of parliament.

**Figure-3**  
**PAC Activities, 2003-2009**

<b>Parliamentary Session</b>	<b>Duration of Session (Days)</b>	<b>Session Started</b>	<b>First Meeting of PAC</b>	<b>Lapsed Time (Days)</b>	<b>Report Issued per 100 Days in a Session</b>
2003-04	257	26.11.2003	02.12.2003	5	8.6
2004-05	98	23.11.2004	12.01.2005	37	25.5
2005-06	391	11.05.2005	31.10.2005	124	12.5
2006-07	250	15.11.2006	15.11.2006	1	22.4
2007-08	277	06.11.2007	16.01.2008	52	18.8
2008-09	126	03.12.2008	11.12.2008	7	30.2
Total/Average	1436			37.7	16.9

**Source:** Dunleavy et al., 2009

The PAC publishes a report based on a number of concerns, rather than just its meeting minutes in the House of Commons. It publishes its report in a similar pattern, which is more precise and systematic (Saleh, 2021). The report covers the Chair's foreword, which incorporates the report's summary, government reactions to committee decisions discussed in the preceding report, PAC communications, gifting minutes, contingent liabilities, and other items related to the PAC's work (Saleh, 2021). All of the PAC's reports that were produced for the House are posted on the parliament's website in a simple and reader-friendly format, so that anybody may read them from everywhere at any time.

### **PAC Recommendations: Status and Follow-up Mechanism**

A recent study shows that the government accepted 82 percent of the PAC's recommendations in the 2012-2013 session (NAO, 2013). The acceptance rate of the committee recommendation is considerably higher than the select committee recommendations (Russell & Benton, 2011). It is also higher than the Commonwealth countries, where governments approve 70% of PAC recommendations (Stapenhurst, 2005). Figure-4 demonstrates the status of PAC recommendations from 2003-2005 accepted by the government. The cause behind the higher acceptance rate of PAC recommendations is that the NAO and the concerned departments agreed on the audit reports. As a result, it becomes tough for the government to avoid the PAC recommendations. Another fact is that many of the other select committees'

recommendations on the merits of policy are more difficult to implement than the PAC recommendations.

**Figure-4**

<b>Status of PAC Recommendations</b>	
<b>Year</b>	<b>Recommendation Accepted (%)</b>
2003	93
2004	94
2005	93

Source: Dunleavy et al., 2009

Accepting the recommendations of PAC is significant, but evaluating implementation is even more significant for validating audit activities and their outcomes. During the 2010-12 Parliamentary session, the government enacted 58 percent of recommendations, with the ultimate percentage likely to be 90 percent (NAO, 2013). This implementation rate of PAC recommendations is higher than other departmental select committees. When compared to the recommendations of other select committees, the PAC's findings are adopted and implemented by the government in a significant number of cases. It also proved that PAC has a significant impact on those departments/ministries/institutions which are accountable for it. Because of the PAC's constant effect on departmental administration, a possible attempt has been made to decrease the number of occasions when the Permanent Secretary is obliged to appear before the PAC (Flegmann, 1979).

The House of Commons PAC has a formal framework for monitoring and following up on accepted recommendations (Staddon, 2015). The monitoring and follow-up process works in the following way: NAO provides comments to the PAC mentioning the response/views of the government regularly and the PAC writes to departments frequently to follow up on poor performance (Staddon, 2015). A recall session was also held twice a year to examine the execution of PAC recommendations. The possibility of a recall session stimulates departments to execute the PAC recommendations (Staddon, 2015). Such fear of a PAC recall session may be mentioned as *“the one select committee before which the most exalted permanent Secretary can be made to tremble”* (Drewry, 1989).

The value-for-money evaluation is a standard performance indicator adopted by Supreme Audit Institutions and PACs. In the 2012-13 fiscal year, PAC produced 60 value-for-money reports that were a total value of £197,000, against a target of £218,000 (Staddon, 2015). The NAO reports in the United Kingdom cost more than £100,000 each to prepare, yet their work saved the public purse over 1.2 billion pounds (NAO, 2013). These are enormous savings at a time of economic distress, saving such an amount of money for taxpayer, is a significant success of the NAO and the PAC in the UK.

### **PAC's Relationship with C & AG**

The National Audit Office (NAO) is the UK's Supreme Audit Institution (SAI). It now collaborates with Audit Scotland, the Wales Audit Office, and the Northern Ireland Audit



Office since devolution. In England, the NAO shares a significant turf with the Audit Commission in terms of local councils, police forces, and the NHS. The Comptroller and Auditor General (C&AG) leads the NAO (Dunleavy et al., 2009). The C&AG maintains a close relationship with the PAC, assisting the committee at various phases of its operations and aiding in the issuance of PAC reports. Following a motion of the Commons in the name of the Prime Minister (PM), and with the consent of the Chair of the PAC, the Queen appoints the C&AG. The PAC Chair presided over the panel that appointed the C&AG, which comprised the Permanent Secretary of the Treasury, who represented the Prime Minister, and the current C&AG, who served as an external observer (Staddon, 2015). Despite the fact that the PAC has no statutory role in the appointment of the C&AG, it did have a hearing with the present C&AG prior to his official appointment. It is part of a larger trend of quasi-pre-appointment hearings for Ministers that began in 2007. The pre-appointment hearings were described by the House of Commons Liaison Committee as "a modest step forward in improving democratic accountability of ministerial decision-making"(Staddon, 2015).

The National Audit Office (NAO) has two main responsibilities: first, it conducts continuous financial audits of central government accounts, from which it publishes annual reports; and second, it generates roughly 60 Value for Money (VFM) audit reports per year on specific topics and policies. All VFM reports assume that government policy is in place and focus on how it is being carried out (Dunleavy et al., 2009). PAC evaluates the majority of reports in its hearings. The PAC Chair and the C&AG have traditionally a close working relationship after they are appointed. At all evidence sessions, the C&AG, or his representative, remain present and can be questioned by members, as well as questioned to witnesses at the Chair's discretion(Staddon, 2015). The initial draft of a PAC report is also produced by the NAO. The clerk then analyzes the report before submitting it to the chair for comment, despite the fact that the PAC secretariat drafts the report in most other jurisdictions. The PAC's non-partisan nature and preference for unanimity-long regarded to be a need for any PAC-are substantially aided by its capacity to draw on the C&AG's exact, meticulous, and evidence-based reports. Similarly, the PAC adds political weight to the C&AG findings, increasing its authority (Dunleavy et al., 2009; Staddon, 2015).

### **Lessons for an Effective PAC in Bangladesh**

Theoretically, PAC in Bangladesh has a better chance of becoming a real watchdog of parliament as it enjoys a more exalted status than those of other Westminster counterparts (Ahmed & Obidullah, 2007). The basic legal basis of PAC in Bangladesh is the specific regulations stated within the RoP (rules, 233-234) for the Standing Committee on Public Accounts, the common rules (Rules, 187-216) for all committees for common concerns, and the constitutional framework (Article 76). Furthermore, it has inherent power and significance as the first listed committee in the constitution mentioned by its generic name 'Public Accounts Committee.'(Saleh, 2021). Having the clear constitutional mandate, specific terms of reference and jurisdiction, "the level of committee output in

Bangladesh is so limited and the outcome is so insignificant that these parliamentary institutions can at most be considered as ‘onlookers’, if not ‘poodles’”(Ahmed & Obidullah, 2007). The PAC in the Parliament of Bangladesh may absorb the following experiences from the House of Commons for its effective functioning.

- The PAC in the House of Commons is comprised of both veteran and relatively new members. Bangladesh may learn this lesson from the PAC in the House of Commons to make its PAC more effective and functional. This mix of experienced and new members is significant because it will provide a training opportunity for new members, while the former is more likely to understand the civil service attitude. In addition, measures should be taken to ensure a gender-balanced representation in the composition of the committee. (Saleh, 2021).
- As the functions of the member of PAC are technically complex, the degree of education should be taken into account significantly when appointing the member of the PAC (Saleh, 2021).
- To appoint the chairmen of various committees, Bangladesh has traditionally maintained a majoritarian policy. PAC isn't an outlier in this tradition. Some significant committees, such as the PAC, may be headed by opposition senior MPs with good leadership qualities to coordinate the meeting to ensure an effective legislative watchdog in Bangladesh. Appointing a chairman from the opposition will serve to promote an equilibrium of power between the government and the opposition, as well as increase the desire of members of both the majority and minority parties to participate in the PAC in an unbiased way (Stapenhurst, Pelizzo, & O'Brien, 2012).
- In terms of increasing access to information, the PAC in Bangladesh can learn from the British House of Commons and the Indian Parliament in terms of public hearings, media access, live broadcasting through Sangsad TV, and the release of reports online through the Parliament's website. A particular schedule for establishing the PAC after the introduction of a new parliament should be established to ensure the committee's effectiveness. The provision might be made compulsory, to be formed a financial committee within a month and all other committees to be formed within three months of the induction of the new parliament.
- The attendance of members of PAC should be increased as it is found poor in both the 8<sup>th</sup> parliament (58%) and 9<sup>th</sup> parliament(46%) (Saleh, 2021).
- The PAC in Bangladesh did not follow the same pattern in the presentation of its material in terms of frequency of publication. The reports were written in a typical manner, with little emphasis on the important concerns raised by the PAC recommendations, the enactment status and follow-up issue of the committee proposal was lost. The average time it took to approve/sign meeting minutes in the eighth parliament was 22 days, and the average time it took to release the PAC reports was 536 days (Saleh, 2021). In the ninth parliament, however, it took an average of 68 days to approve/sign meeting minutes and 238 days to publish PAC reports. (Saleh, 2021). So, signing the meeting minutes and releasing reports

from the meeting date took a long process. As a result, the importance and priority of the findings were not emphasized, and the recommendations lost their impetus (Saleh, 2021). So, the PAC of Bangladesh may benefit from the House of Commons' experience in terms of the consistency with which reports are published, the style in which they are presented, the signing of meeting minutes, and the publication of the report.

- It is necessary to establish a formal coordination mechanism inside the committee structure that would allow the PAC to track the progress of the committee's decisions. A well-thought-out strategy plan at the outset of each legislature may provide an ability to establish a coordination mechanism. Besides, the PAC may produce a 'Legacy' paper at the end of parliament (Staddon, 2015). Furthermore, it may adopt what it learned from the House of Commons (recall session) to track the progress of the committee's recommendations.
- To implement a comprehensive performance audit or value-for-money audit in all government offices, which will provide independent information and assurance on meeting the 3'E's (economy, efficiency, and effectiveness). Bangladesh must initiate a large-scale performance audit to ensure an effective accountability mechanism.
- The government's willingness to create an accountability culture in political activities and public offices, as well as the political parties in the house, may make the PAC more effective and successful.

## Conclusion

PAC in the British House of Commons has some uniqueness in its way of working to ensure financial accountability as mentioned above sections. These include the composition of the PAC, frequency and openness of the meeting, frequency and style of reports, relationship with the NAO, comprehensive study of VFM audit and to save public money, high status of accepting PAC recommendations and its formal mechanism to track the execution of accepted recommendations. Though the PAC in Bangladesh carried out its mandate, its role has varied in many degrees from that of the House of Commons due to the impact of general political culture and lack of strong political will. It is important to establish an accountability culture at all layers of government and political processes. Furthermore, for an effective accountable system in Bangladesh, it is important to improve institutional capacities, improve professionalism, institutionalize democracy, and democratic institutions. The PAC may be more effective to adopt the experience from the British House of Commons mentioned above. Last but not the least; a very strong political will may keep a positive impact on the performance of PAC in Bangladesh to ensure an accountable system as a whole.

## References

- Ahmed, N., & Obidullah, A. T. M. (2007). Conclusion In N. Ahmed & A. T. M. Obidullah (Eds.), *The Working of Parliamentary Committees in Westminster Systems: Lessons for Bangladesh* (pp. 177-199). Dhaka: The University Press Limited.

- Chubb, B. (1952). *The Control of Public Expenditures: Financial Committees of the House of Commons*: Oxford, Clarendon Press.
- Committee, P. A. (2007). Holding Government to Account: 150 Years of the Public Accounts Committee. *Public Accounts Committee : UK Parliament*. Retrieved from <https://www.parliament.uk/globalassets/documents/commons-committees/public-accounts/pac-history-booklet-pdf-version-p1.pdf>
- Drewry, G. (1989). Select Committees and Backbench Power. In J. Jowell & D. Oliver (Eds.), *The Changing Constitution* (2nd ed.). Oxford: Oxford University Press.
- Dunleavy, P., Gilson, C., Bastow, S., & Tinkler, J. (2009). The National Audit Office, the Public Accounts Committee and the risk landscape in UK public policy.
- Flegmann, V. (1979). The Public Accounts Committee: A Successful Select Committee? *Parliamentary Affairs*, 33(1), 166-172.
- McGee, D. (2002). *The Overseers: Public Accounts Committees and Public Spending*: Pluto Press (UK).
- NAO. (2013). *Annual Report and Accounts 2012-13 HC-62*. London: The Stationary Office
- Pelizzo, R., & Stapenhurst, R. (2008). Public Accounts Committees. In R. Stapenhurst, R. Pelizzo, D. M. Olson, & L. Von Trapp (Eds.), *Legislative Oversight and Budgeting A World Perspective* (pp. 117). Washington, D.C, USA: World Bank Institute.
- Pelizzo, R., Stapenhurst, R., Sahgal, V., & Woodley, W. (2006). What makes public accounts committees work? A comparative analysis. *Politics & Policy*, 34(4), 774-793.
- Russell, M., & Benton, M. (2011). *Selective influence: The policy impact of House of Commons select committees*. London: UCL, The Constitution Unit.
- Saleh, M. A. (2021). *Ensuring Government's Financial Accountability: Role of Public Accounts Committee (PAC) in 8th and 9th Parliament of Bangladesh*. University of Dhaka.
- Staddon, A. (2015). The Public Accounts Committee of the House of Commons. In Z. Hoque (Ed.), *Making Governments Accountable: The Role of Public Accounts Committees and National Audit Offices* (pp. 103). UK: Taylor and Francis.
- Stapenhurst, R. (2005). *Scrutinizing Public Expenditures: Assessing the Performance of Public Accounts Committees* (Vol. 3613): World Bank Publications.
- Stapenhurst, R., Pelizzo, R., & O'Brien, M. (2012). *EX POST FINANCIAL OVERSIGHT: LEGISLATIVE AUDIT, PUBLIC ACCOUNTS COMMITTEES.... AND PARLIAMENTARY BUDGET OFFICES?* . Paper presented at the Assessing the Impact of Fiscal Councils on Fiscal Performance-First Attempts in OECD Parliamentary Budget Officials and Independent Fiscal Institutions, OECD Conference Centre, Paris.
- U.K.Parliament. (2002). Standing Orders of the House of Commons - Public Business 2002(2). Retrieved from <https://publications.parliament.uk/pa/cm200102/cmstords/27501.htm>
- Wehner, J. (2003). Principles and patterns of financial scrutiny: PublicAccounts Committees in the Commonwealth. *Commonwealth & Comparative Politics*, 41(3), 21-36.