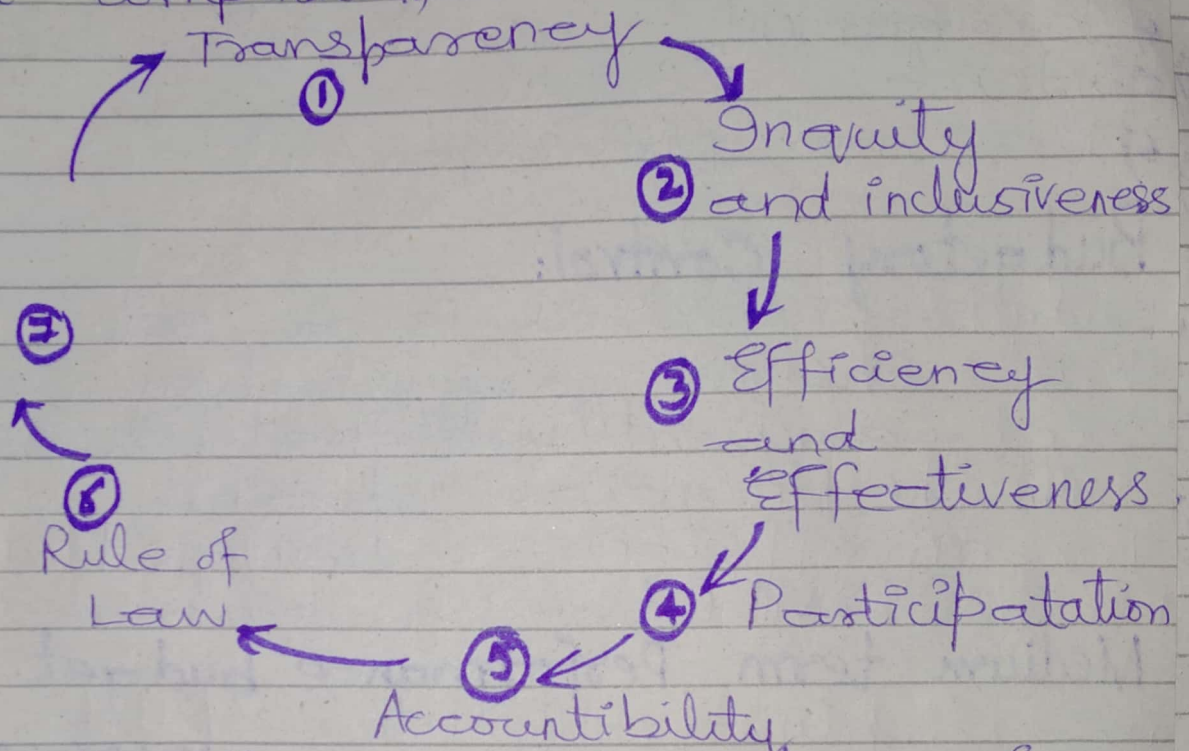


## Accountability:

Rule of law ensure accountability for good governance.

**Good governance:** According to United Nation, good governance is composed of eight component:



It is the former allocation of responsibility (PFFifner).

It is the constitutional limit through which executive bounds by law to performs its function according to public interest.

## Types of Accountability:

There are two types of accountability

- Internal Accountability
- External Accountability



## \* Internal Accountability:

Internal Accountability is very important for the proper function of execution. Internal accountability has various aspects:

- 1) Budgetary Control.
- 2) Administrative Ethics
- 3) Administrative leadership
- 4) Management Control
- 5) Internal Control
- 6) Personnel Management.

### Budgetary Control:

Budgetary control is a set of procedures that ensures organization control and expenditure that is related with the financial plan.

For an efficient working, Pakistan Finance Ministry announced a **Medium term Performance budget** that is comply with the Public Management Act 2019. It is also called as Green Book. It has three component

- Ministries plan a budget for three years.
- The indicators are enforced to check the quality and quantity of services.
- The indicators effect the services.

## \* Administrative Ethics:

The administrative ethics are the precursor of the organizations



The officials are fully aware about administrative ethics for the proper working of an organization.

### Administrative leadership:

An effective leadership is very important for the proper working of an organization. There are some factors which increase the moral and motivation of the officials. Achievement and prizes are very important.

### Management Control:

Training are given to the officials for the proper working of an organization. Regular inspection are very crucial to check the accountability of an organization.

### Personnel Management:

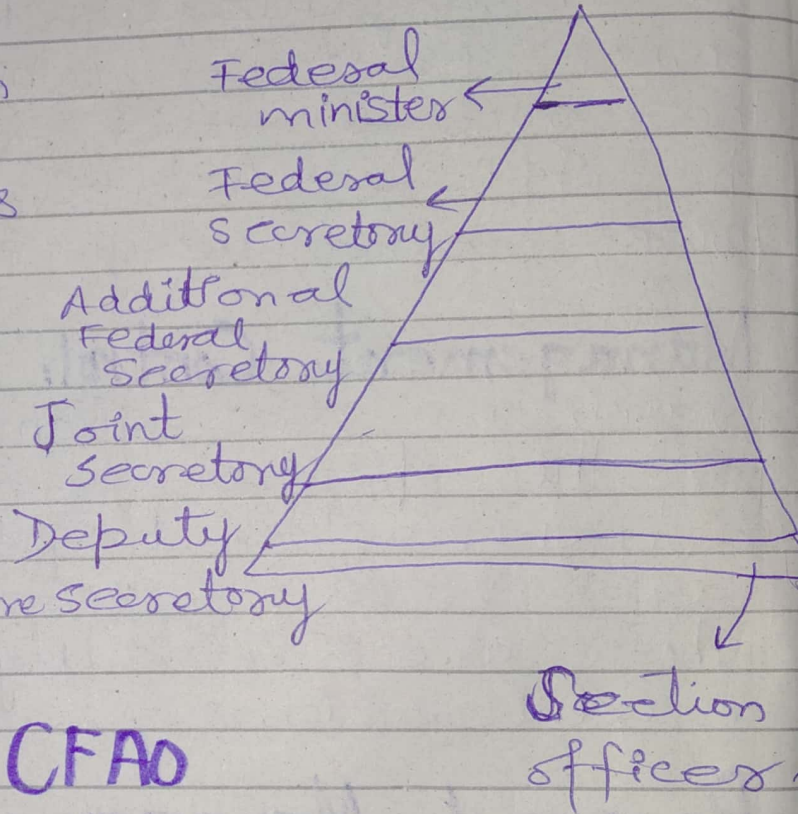
A personnel plays an important role in the organization. The rules and organization regulations are the driver of an organization. If the rules and regulations are not followed, punishment is applicable to them. They are fully aware about their salary, ranks and grades.



# Internal Control:

Internal control is the essence of accountability. Internal control is very very important. According to **System of Finance Control and Budgeting (2006)** the Principle Accounting officer has following responsibilities.

- 1) Proposal for Budget allocation
- 2) Observance of Rules, Regulations and Instructions
- 3) PAC and DAC
- 4) Reconciliation of receipts
- 5) Co-ordination and scrutiny of Budget, expenditure and Accounts.



## Responsibilities of CFAO

- \* PAC and DAC
- \* Process in the delegated field.
- \* Consolidation in the non-delegated field.
- \* Internal control
- \* Internal Audit
- \* Reconsolidation of Receipts
- \* Co-ordination and scrutiny of Budget, Expenditure and Accounts.



## Internal Control:

Internal control is set of system that assist PAO about waste and fraud. It has some rules and regulations that comply with the GFRS volume I. It has three element:

- Rules on handling of the cash custody.
- A strict observance of the issues and receipts of the stores.

A systematic arrangement for the systematic and proper functioning of ancillary records and accounts books.

## External Control:

External control is any sort that influence from outside of the organization that how it operates. External control of accountability has following aspects.

- 1) Legislative control over administration
- 2) Executive control over administration
- 3) Judicial control over administration
- 4) Public groups
- 5)



# 1) Legislative Control over Administration

Parliament make laws. It is indirectly influence the administrations.

Officials works under the shelter of ministries. It has threes aspects:

- 1) General Control
- 2) Financial Control
- 3) Committee

## 1) General Control:

Parliament make laws that authorizes the executive to make rules and regulations that under the framework of parent laws.

Executive have not any authority to make laws.

**Judicial review:** Judicial review is very important for the proper and efficient working of administration.

**Question hour:** Question hour is a time where MPs ask question from ministries. The question are of three dimensions,

- \* Starred (oral question within 20 minutes)
- \* Unstarred (written question)
- \* Short Notice: (An answer which is required within 10 days).

**Zero hour:** A zero hour is a time where questions are arise from

From the public matters.

- Two hour
- Half an hour
- Adjournment Motion
- No Vote Motion

## Financial Control

Budgetary Control

is a set which Parliament control the the expenditure, revenue, of Budget indirectly. The Appropriation Bill and Finance Bill are passed. The Finance Bill are not passed without the Parliament. Executive did not incur taxes objectively.

Internal Auditing

Internal audit is very important for the proper functioning of organization. It has 3 steps:; Collect the evidence and information from field. Secondly, analyze the evidence. Thirdly, make a professional judgement. And lastly, reporting and documentation of evidence.