

# QUESTION NO 5

## INTRODUCTION:

Accountability is the constitutional limits through which executive is bound by law to perform its function. There are various types of accountability such as internal and external. Accountability is linked with that Principle accounting officer is accountable to Public Accounts Committee and District Accounts Committee.

## Accountability

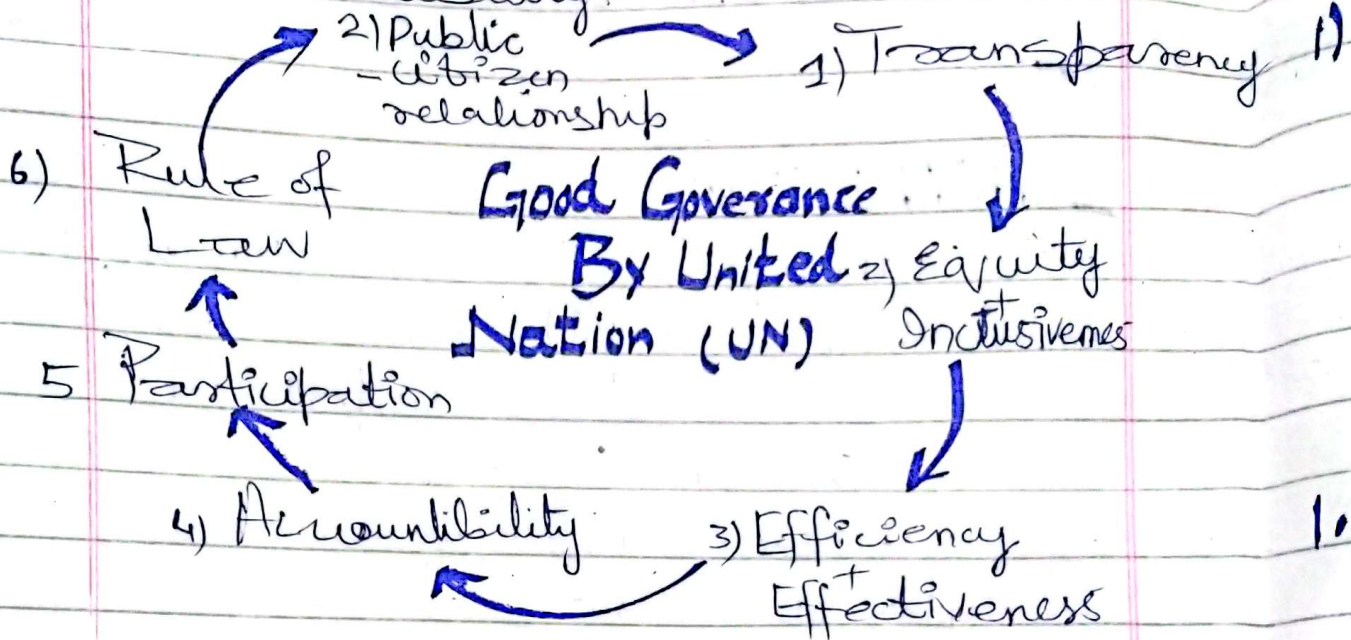
Rule of Law requires accountability by good governance.

### Good Governance,

According to United Nations, good governance includes the characteristics of equity and inclusiveness,

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# transparency and accountability



## Constitutional Limits:

Accountability is the constitutional limits through which an executive is bound by law to perform its specific function.

## Primost responsibility:

According to Pffifner, accountability is the primost and former responsibility of a public officer.

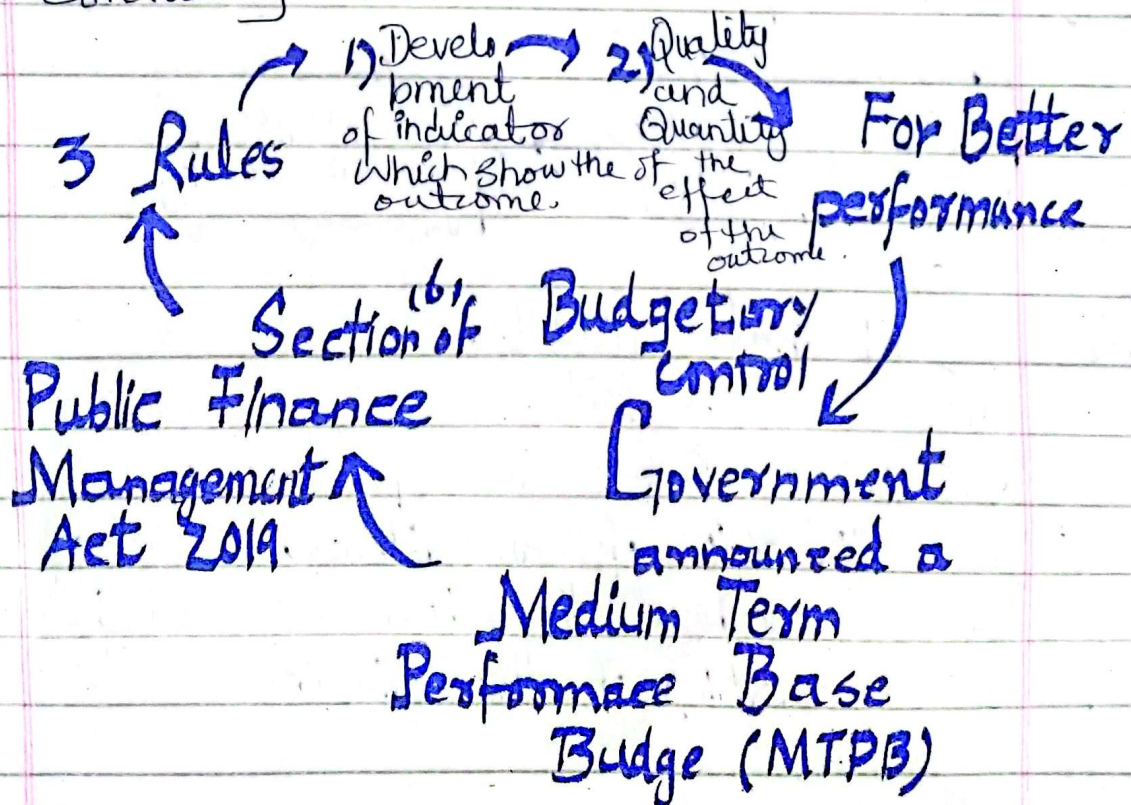
# METHODS OF ACCOUNTABILITY

## 1) Internal Control:

Internal control is an influence that occurs by the internal agencies. Control is very important for the proper functioning of organization.

### 1.1 Budgetary Control:

Budgetary Control is a process of systematic procedures of revenue and expenditure controlling method.

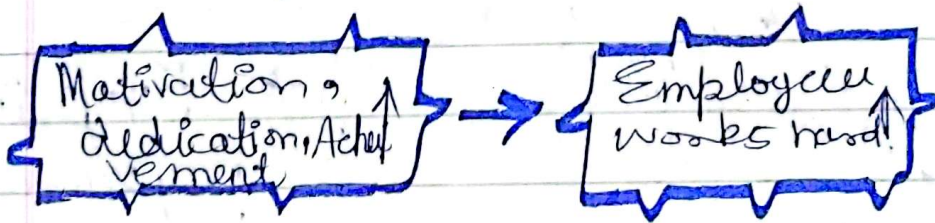


## 1.2) Administrative Ethics:

Administrative ethics are very important for the proper function of an organization. A public administrator fully aware about administrative ethics includes honesty, fairness and effectiveness.

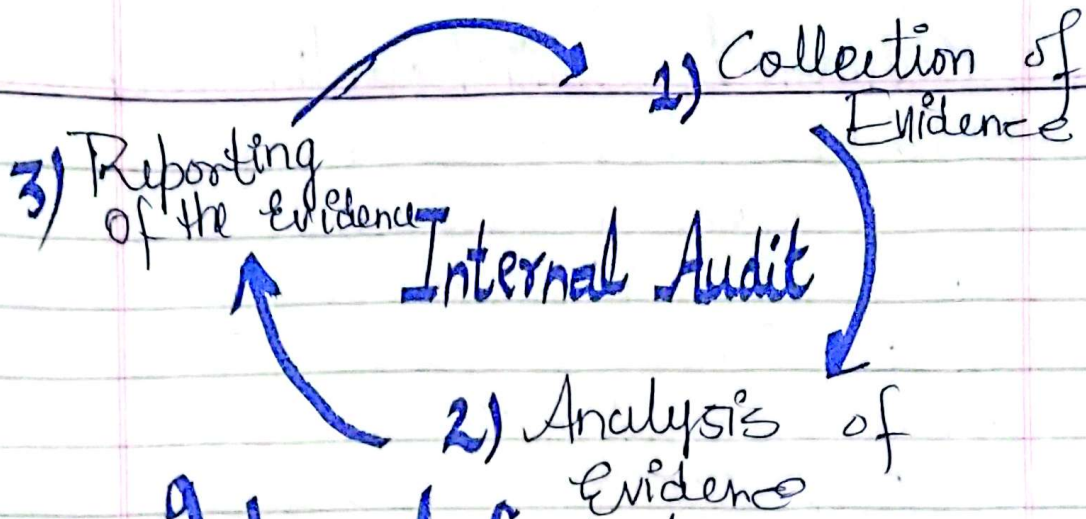
## 1.3) Administrative Leadership:

Administrative leadership run the mechanisms of an organization. Achievement, Recognition and Social recognition can boost the efficiency of organization.



## 1.4) Internal Audit:

Internal audit is a mechanism that has three steps: First of all collection of an evidence, Secondly the analyze the evidence. Lastly, include reporting of the evidence.



### 1.5) Internal Control:

Internal control is very important for the proper functioning of organization.

According to **System of Finance and Budgeting (2006)**

Principle Accounting officer shall be accountable to **Public Accounts Committee (PAC)** and **District Account Committee (DAC)**

### EXTERNAL CONTROL:

External control on the organization that occurs by external factors such as Media and Peers groups. Parliament control over executive.

Executive control  
Judicial control

CS  
CamScanner

## (i) Parliament Control over Executive:

Parliament makes law.  
Executive manufacture law under the framework of parliament law. Executive cannot levy taxes.

Minister accountable to head of Parliament  
Answer give in 3 forms Short  
(i) Starving (ii) Non-Starving (iii) Notice

## (ii) Executive Control:

Executive control is very important. It should be according to Rule of Lapse.

## (iii) Judicial Review:

Judicial control via judicial review is very important. Recently, 25<sup>th</sup> Amendment of the Constitution of Pakistan creates limited power to the judicial. It is an example of political control over judiciary.

## Conclusion

Accountability is the very important component of administration.

Administration can be controlled via external and internal method.

Budgetary control and internal audit would be via internal control. Executive can be controlled via media and peer groups.

# QUESTION NO 7

## INTRODUCTION:

Budget is the planning of the fiscal year. A proper allocation of resources and management should be implemented in the budget. It has various types such as surplus, deficit, line item and performance based budget. The best way to use budget as a planning and managerial tool of administration was DODCORB (Planning, Organizing, Staffing, Directing, Cooperation, organizing, Reporting and Balance).

## BUDGET

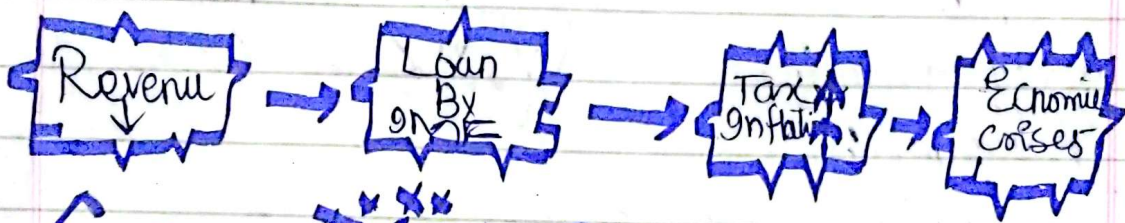
According to Taylor, budget was a planning of resources for the next coming fiscal year.



# TYPES OF BUDGET

## (i) Budget deficit:

Budget deficit is a type of budget in which revenue is decreased and expenditures are very increased. Budget deficit causes the destruction of public allocation of resources.



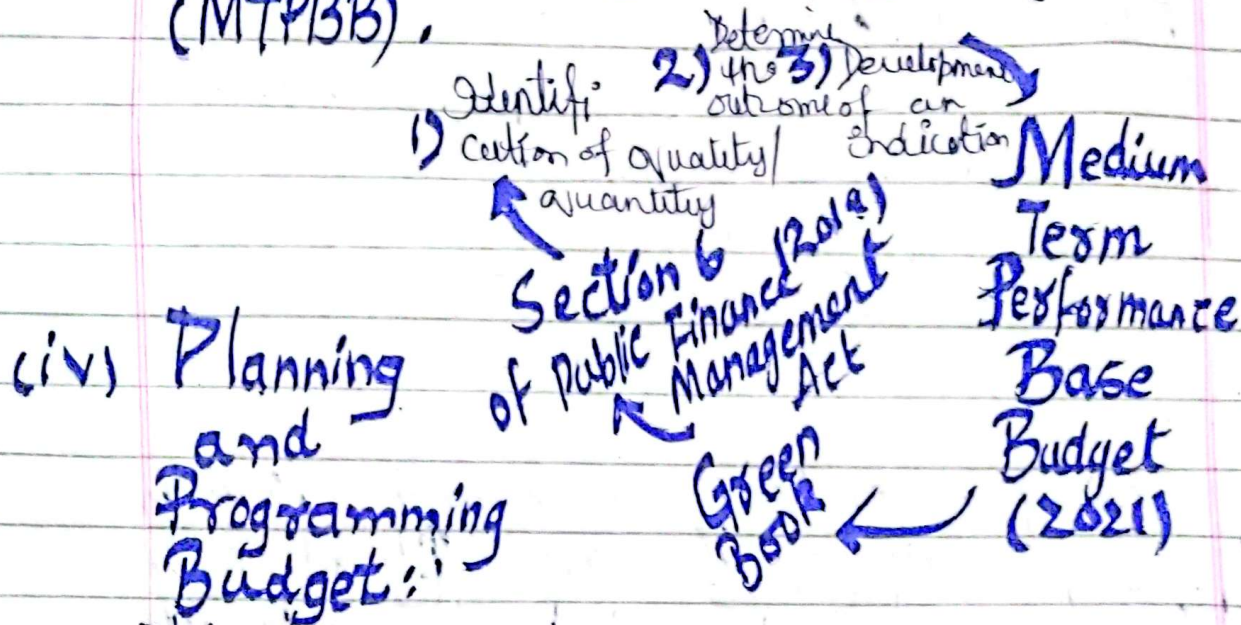
## (ii) SURPLUS ~~Deficit~~ Budget:

Surplus [~~deficit~~] budget includes when revenue are collected in a large amount. Expenditure laid by the country is very low.

## (iii) Performance base budget:

Performance base budget is conducted on the basis of performance and evaluation. For better

Budgeting and Finance, Government announced a **Medium Term Performance Base Budget (MTPBB)**.



Planning and programming budget is a type in which the mechanisms of planning and programming based on performance at any cost.

## Ways to Use Budget as a Managerial Tool

There are various to use Budget as a managerial tool.

# Citizen Participation:

Budget is crucial component of finance. Administrative finance are the body structure of a State.

Budget as a managerial tool of administration via citizen-state partnership. Executive-Citizen participation. Managerialism means that managers can do the best to get profits to the stakeholder agent. Requirement: Collegality, Profitability and Efficiency. Managerialism Goal is used in Anglo-Saxon American Countries.

Administrators communicated with the public. Public told about every day problems of a life. Administrators mentioned this problems in the budget. When budget is proposed. The problems are mentioned.

Through the branch of executive communicate with public problems are mentioned  
↓  
Management of crises can be resolved

## ii) Mutual Understanding:

In the light of Theory of Communication by Jurgen Habermass, mutual collaboration and understanding is the solution of every problem. Social change via norms, dialogues and treaty with social integration.

## Budget as a Policy

The main purpose <sup>of budget</sup> is the implementation of a policy.

In the budget 2024-2025, new files policy has been implemented. Accountability and taxes can be implemented by the conduction of budget as a policy.

Inflation set at 12% for fiscal year 2024-2025.

## (i) Taxes

Taxes are granted on the subsidies. Taxes can be collected via taxes collection agencies such as Federal Board of Revenue (FBR).

## (2) Integration of Evidence

To make the policy effective, evidence is used. Evidence based facts are being used in the budget to make them effective policy.

Global  
Evidence  
Commission  
(GEC)

Evidence based policy on the various sectors such as education.

## Conclusion:

In the nutshell, budget is a planning and programming for the fiscal year 2024-2025.

Budget is used as policy and managerial tool of administration via different methods. There were various types of budget such as medium term performance budget and deficit budget.

(4)

## QUESTION NO: 8

### INTRODUCTION,

Administrative reform is crucial to maintain the financial administrative structure. Reforms can be done in such a way that it can produce the best public service delivery. The administrative reforms cannot only limit to civil services reforms. Deregulation, decentralization and flatter structure would be come under the dimension of reforms.

### Administrative Reform

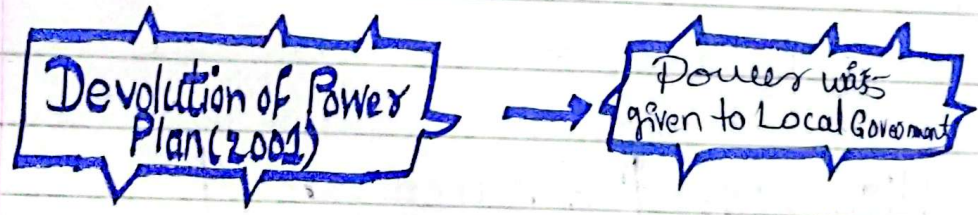
Administrative reform means that it can restructure the administrative structure that result comes in the best public service delivery.

# Broader Spectrum of Administrative

## Reforms:

### i) De-centralization:

In Pakistani society, power is the tool of upper class tycoon to underestimate the poor class. Decentralization means the power is delegated to the lower structure.



### ii) Taller structure of Society:

The taller structure of society in terms of power is caused to be laid. According to a Hoofstede culture dimension theory taller structure was a part of centralization process.



Taller structure

### (iii) Paletorian State:

According to a Hoofstede's Cultural dimension theory, Pakistan was a Paletorian state (Paletorian →

Intervention → Army). Less intervention of Army is the best reform in the administrative structure.

### (iv) Eradication of Power index:

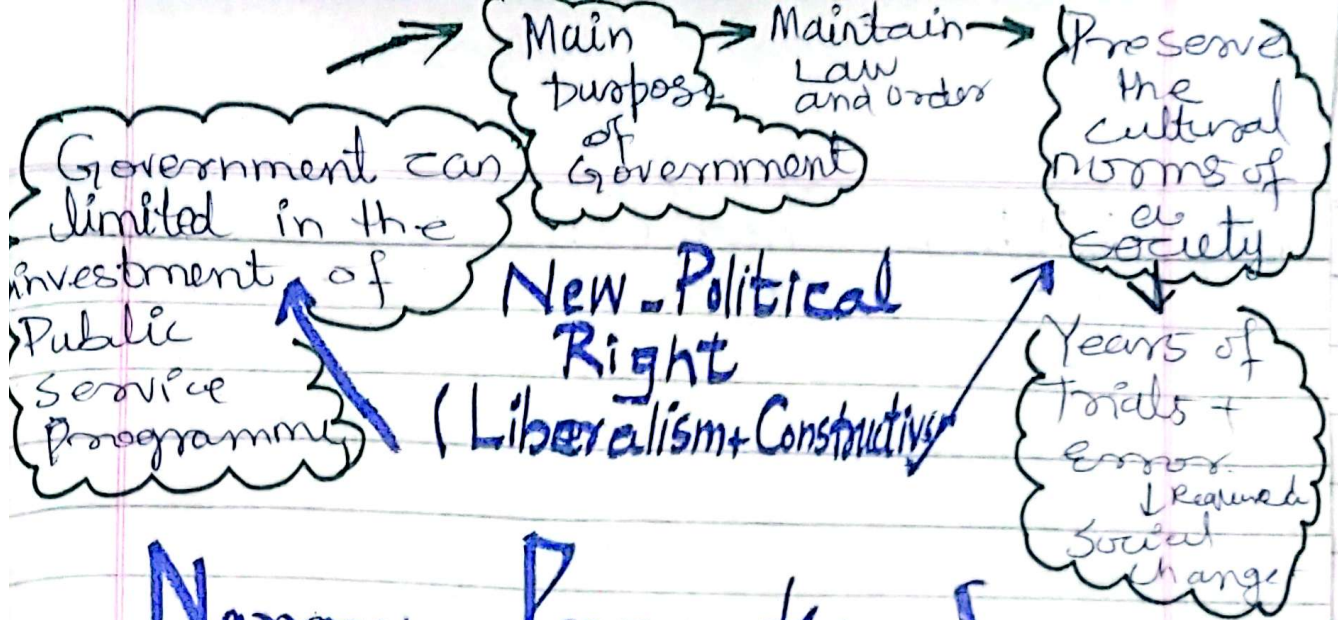
High power index creates a social stratification in the society structure. Eradication of high power index can limitize the structural problems.

High power ↑ = Bureaucracy ↑  
Low power ↓ = Bureaucracy ↓

### (v) Development of "New Political Rights":

New political rights is a combination of Liberalism and Constructivism. Liberalism stated that Government will not intervene in the Public sector development Programmes. Due to this reason, higher expenditure are required.





## Narrow Perspective of Administrative Reform:

### (i) Civil Service Reform:

Civil service reform should be conducted in such a way that a result shows the best service delivery.

### (ii) Implementation of Civil Service

#### Code:

A Civil Service Code cause the enhancement in the public sector. In other countries just like India have civil service code.

### (iii) Citizen Charter:

Citizen Charter is the best reform in which citizen and administrator rules and regulation have been written.

### (iv) Provision of Training,

Provision of training should be very important for the administrator proper working. In Singapore State, training were given to the administrator.



### Way Forwards

#### (i) Accountability,

Accountability of public administrator is very important. System of Finance and Budgeting (2006), Principle Accountable OFFICER should be accountable to Public Accounts

## Committee and District Account Committee.



(iii) Integration of E-Commerce, According to Neophilic View of Media, due to globalization a new global order has been made so administration can be reformed by e-commerce.

### → Conclusion:

In the nutshell, administrative reforms can be created in such a way that the results show a public service delivery. Eradication of higher power index and development of new political ideologies are the broader perspective of reforms. The provision of training and citizen charter are the narrow perspective of reforms.

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# QUESTION NO 3

## INTRODUCTION:

Administration separate from the politics. Administration can play their role in the efficient and appropriate manner by the non-intervention of Politics. Politics made a "Yes man culture" by the intervention in the bureaucracy. Politics and executive branch should be separated from each other.

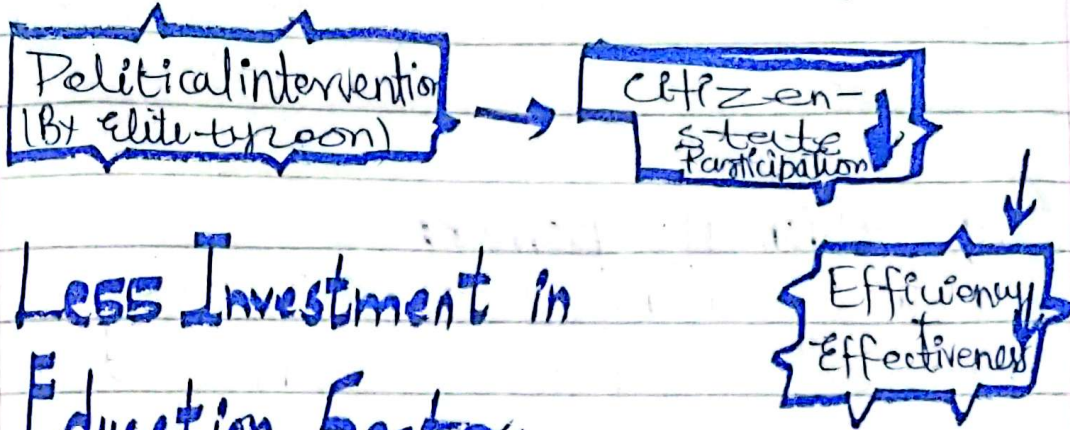
## Effect of Political Intervention On Administration:

### (i) Creation of a "Yes man Culture":

Pressure by the Elite tycoon the public administrator created a "Yes man Culture". Executive branches cannot work properly within this intervention.

## (ii) Decrease in Efficiency and Effectiveness:

Political intervention control the executive in indirect way. So, efficiency and effectiveness fails to grow -



## (iii) LESS Investment in Education Sector:

Education is the backbone of a state efficiency. In the budget planning and programming, very less amount of money has been invested in education

According to District Education Performance Index (DEPII) only Islamabad Capital Territory (ICT) has high in "high learning performance".

## (2) Separation of Administration and Politics:

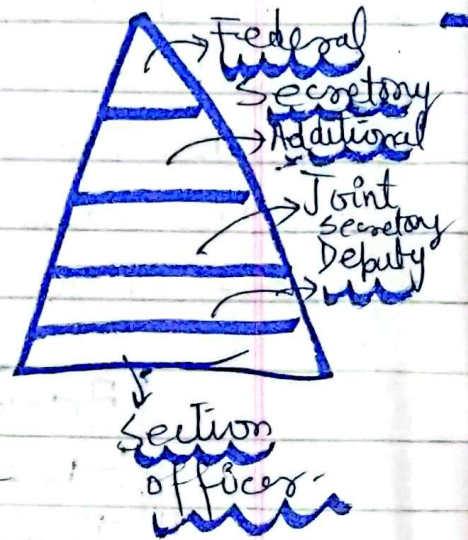
A separation of administration and politics imparts a positive impact on the administrative services.

## (i) Separation of power:

By the lack of political intervention, power should be separated in a clear manner.

## (ii) Best Public Service

delivery: Executive branch can play their role in an efficient and fair manner. A mechanism of public service delivery can be different in different culture.



**Confucianism**  
China-centred  
cultured

Public  
administrators

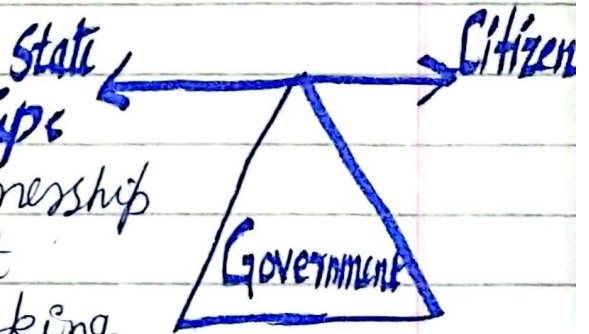
Honest  
Hardworking  
Morally  
good

### (iii) **Enhancement of Citizen-State Participation:**

By the public administrators, citizen and state partnership should be increased. A efficient citizen and state relation determine the success or failure of a government.

(iv) **Private-Public Partnerships**

Private-Public partnership is very important for the proper working. Both entities should worked in different manners.



(v) **Privatization State-OWN Entities:**  
Privatization of state-own entities should be very important for the removal of loan from Pakistan.

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## (vi) Democratic Leadership:

Democratic Leadership also imparts a positive impact. It would only be impossible without the intervention of Political entities -



## Conclusion.

In the nutshell, the branch of politics and executive should be different for the proper and efficient working of administration. Democratic lifestyle of leadership should be adopted. Public Service delivery work is best by the separation.