

COMMITTEE ON PUBLIC ACCOUNTS (Rule 249 & 250)

Constitution of the Committee: (Rule 250)

The Committee on Public Accounts shall consist of twelve members of whom nine members elected from amongst the members of the Assembly every year and three members elected from amongst the members of the Legislative Council. Members are elected according to the principle of proportional representation by means of single transferable vote and in accordance with the regulations framed in this behalf by the Speaker.

Process of election :

A motion is moved in the Legislative Assembly calling upon members of the House to elect from amongst themselves to the Public Accounts Committee. After the motion is adopted, a programme fixing the date for filing nominations, withdrawal of candidatures and the election, if necessary is notified or announced. On receipt of nominations, a list of members who filed nominations is prepared and displayed on the Notice Board. If number of members nominated is equal to the number of members to be elected, the members nominated are declared elected after the expiry of time for withdrawal of candidatures. If the number of members

nominated after withdrawal is more than number of members to be elected, election is held on the stipulated date as is mentioned in the programme and the results are announced after counting.

Appointment of Chairman :

The Chairman of the Committee is appointed by the Speaker from amongst the members of the Legislative Assembly elected to the Committee.

Minister not to be a member of the Committee:

A Minister is not eligible to be elected as a member of the Committee, and if a member, after his election to the Committee, is appointed as minister, he ceases to be a member of the Committee from the date of such appointment.

Term of office :

The term of office of the members is one year. There will be a fresh election before the end of the financial year for constitution of the Committee for the ensuing financial year. Under any circumstances if such election is not held, the existing members of the Committee will continue to hold office until new members are elected.

Functions of the Committee : (Rule 249)

The Committee on Public Accounts examines the accounts showing the appropriation to sums granted by the

House for the expenditure of the State Government, the annual financial accounts of the State Government and such other accounts laid before the House as the Committee may deem fit.

In scrutinising the Appropriation Accounts of the State Government and the report of the Comptroller and Auditor-General thereon, it shall be the duty of the Committee to satisfy itself:

- (a) that the money shown in the accounts as having been disbursed were legally available for, and applicable to, the service or purpose to which they have been applied or charged;
- (b) that the expenditure conforms to the authority which governs it: and
- (c) that every reappropriation has been made in accordance with the provisions made in this behalf under rules framed by competent authority.

The Chairman shall bring to the notice of the Assembly—

- (i) in every case in which it is not so satisfied; and
- (ii) all expenditure which the Finance Department has requested should be brought to the notice of Assembly.

It shall also be the duty of the Committee:-

- (a) to examine the statement of accounts showing the income and expenditure of State Corporations, trading and manufacturing schemes, concerns and

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projects together with the balance sheet and statements of profit and loss accounts which the Governor may have required to be prepared or are prepared under the provisions of the statutory rules regulating the financing of a particular corporation, trading or manufacturing scheme or concern or project and the report of the Comptroller and Auditor-General thereon;

- (b) to examine the statement of accounts showing the income and expenditure of autonomous and semi-autonomous bodies, the audit of which may be conducted by the Comptroller and Auditor General of India either under directions of the Governor or by a Statute of State Legislature;
- (c) to consider the report of the Comptroller and Auditor-General in cases where the Governor may have required him to conduct an audit of any receipts or to examine the accounts of stores and stocks.

If any money has been spent on any service during a financial year in excess of the amount granted by the House for that purpose, the Committee shall examine with reference to the facts of each case and the circumstances

leading to such excess and make such recommendation as deem fit:

Report:

The Committee concludes its examination on the subject and prepares a report with its conclusions. After the Committee adopts the report, it is presented to the Legislature.

Action taken on reports :

After the Report is presented to the Legislature the report is sent to the Government Departments concerned to take action on the recommendations contained in the Report. The Government Departments should invariably furnish action taken reports to the Legislature on the recommendations contained in the reports of the Committees within six months from the date of despatch of the report to them.

Declaration of the interest by the Member in the subject under examination of the Committee.

Where a Member of a Committee has personal pecuniary or direct interest in a matter which is to be considered by the Committee, he/she shall state his/her interest therein to the Speaker through the Chairman of the Committee by means of an affidavit.

