

LEGISLATIVE PROCEDURE
ASSEMBLY ABSTRACT SERIES

14

**Committee on
Public Accounts**



TELANGANA LEGISLATURE SECRETARIAT
HYDERABAD

PREFACE

This abstract containing the information pertaining to the **Committee on Public Accounts** is a part of Legislative Procedure and is intended to serve as handy guide for ready reference. The information contained in this abstract booklet is in consonance with the Rules of Procedure and Conduct of Business in the Telangana Legislative Assembly.

The information contained in this publication is not exhaustive and it cannot be quoted as an authority. It is hoped that this publication will meet the reference requirements. However, for authenticity, the original source may be referred to and relied upon.

Hyderabad,
December, 2018.

Dr. V. NARASIMHA CHARYULU,
Secretary to State Legislature.



COMMITTEE ON PUBLIC ACCOUNTS

Constitution of the Committee:

The Committee consists of thirteen members of whom nine members are elected from amongst the members of the Legislative Assembly and four members are elected from amongst the Members of the Legislative Council. They 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 :

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 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.



the 1990s, the number of people who have been employed in the public sector has increased in all countries. The increase in public sector employment has been particularly rapid in the United States, where the public sector has grown from 10.5% of the total workforce in 1970 to 17.5% in 1995 (see Figure 1).

There are a number of reasons for the increase in public sector employment. One reason is that the public sector has become a more important part of the economy. In many countries, the public sector is now responsible for a significant portion of the total output. This has led to an increase in the number of people who are employed in the public sector.

Another reason for the increase in public sector employment is that the public sector has become a more attractive place to work. This is due to a number of factors, including the fact that the public sector is often seen as a more stable and secure place to work. In addition, the public sector often offers better benefits and pay than the private sector.

There are also a number of other reasons for the increase in public sector employment. For example, the public sector has become a more important part of the economy in many countries. This has led to an increase in the number of people who are employed in the public sector. In addition, the public sector has become a more attractive place to work in many countries.

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