

**THE PUNJAB ADHOC PUBLIC ACCOUNTS COMMITTEE  
(COMPOSITION AND FUNCTIONS) ORDINANCE, 2002  
(XLV of 2002)**

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**'THE PUNJAB ADHOC PUBLIC ACCOUNTS COMMITTEE (COMPOSITION AND FUNCTIONS) ORDINANCE, 2002**

**(XLV of 2002)**

*[21<sup>st</sup> August, 2002]*

**An  
Ordinance**

*to provide for the constitution of an Adhoc Public Accounts Committee.*

**Whereas** it is expedient to provide for the constitution of an Adhoc Public Accounts Committee for examining the appropriation and other accounts of the Government of the Punjab, the reports of the Auditor General of Pakistan thereon, and for dealing with the unfinished business of the defunct Standing Committee on Public Accounts of the dissolved Provincial Assembly of the Punjab;

**And whereas** the Provincial Assembly of the Punjab is dissolved and the Governor is satisfied that circumstances exist which render it necessary to take immediate action;

**And whereas** under Article 4 of the Provisional Constitution (Amendment) Order No.9 of 1999, as amended by the Chief Executive Order No.11 of 2000, the Governor of a Province may issue and promulgate an Ordinance;

**Now, therefore,** in exercise of the aforesaid powers and all other powers enabling him in that behalf, the Governor of the Punjab is pleased to make and promulgate the following Ordinance:—

**1. Short title and commencement.**— (1) This Ordinance may be called the Punjab Adhoc Public Accounts Committee (Composition and Functions) Ordinance, 2002.

(2) It shall come into force at once and shall be deemed to have taken effect from the twentieth day of October, 2000.

**2. Definitions.**— In this Ordinance, unless there is anything repugnant in the subject or context—

- (a) “Auditor General” means the Auditor General of Pakistan;
- (b) “Chairman” means the Chairman of the Committee;
- (c) “Committee” means the Punjab Adhoc Public Accounts Committee constituted under this Ordinance;

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<sup>1</sup>Promulgated by the Governor of the Punjab on 21 August 2002; and published in the Punjab Gazette (Extraordinary), dated 21 August 2002, pages 2603-2606. Under Article 4 of the Provisional Constitution (Amendment) Order 1999 (9 of 1999), it will remain in force notwithstanding the maximum limit of three months prescribed under Article 128 of the Constitution of the Islamic Republic of Pakistan.

- (d) “defunct committee” means the Standing Committee on Public Accounts of the Provincial Assembly of the Punjab having since been dissolved;
- (e) “Government” means the Government of the Punjab;
- (f) “Governor” means the Governor of the Punjab; and
- (g) “member” means a member of the Committee.

**3. The Committee.**— (1) Subject to sub-section (2), there shall be an Adhoc Public Accounts Committee consisting of not more than eleven members including two female members. All the members shall possess such qualifications as the Governor may determine.

(2) The members of the Committee shall be appointed by the Governor on such terms and conditions as he may determine. One of the members shall be nominated by the Governor to be the Chairman of the Committee.

**4. Terms of Office.**— (1) A member shall hold office during the pleasure of the Governor.

(2) The Chairman or a member may, by writing under his hand addressed to the Governor, resign his office.

**5. Procedure.**— (1) Except as otherwise provided, the Committee shall regulate its own procedure.

(2) The quorum to constitute a sitting of the Committee shall be four including the Chairman or the member for the time being presiding the meeting.

(3) All questions at a sitting of the Committee shall be determined by majority of the members present and voting. In the event of equality of votes, the Chairman shall have a casting vote.

(4) The Committee may appoint one or more sub-committees to examine any matter that may be referred to them, and the sub-committee shall report the matter with its recommendations to the Committee.

**6. Functions.**— (1) The Committee shall examine the accounts showing the appropriation of sums granted for the expenditure of Government, the Annual Finance Accounts of Government, the reports of the Auditor General, and such other matters as the Governor may refer to it.

(2) In scrutinising the appropriation and other accounts of Government and the reports of the Auditor General thereon, it shall be the duty of the Committee to satisfy itself—

- (a) that the moneys 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 re-appropriation has been made in accordance with the provisions made in this behalf under the rules framed by Government.
- (3) It shall be the duty of the Committee—

- (a) to examine the statement of accounts showing the income and expenditure of corporations, trading and manufacturing schemes, concerns and projects under Government or in the public sector, together with the balance sheets and statements of profit and loss accounts which the Governor may have required to be prepared or are prepared under the provisions of the law or rules regulating the financing of a particular corporation, trading or manufacturing schemes or concern or project, and the report of the 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 Auditor General either on the request of the Governor or under a statute; and
- (c) to consider the report of the Auditor General in cases where the Governor may have asked him to conduct the audit of any receipts or to examine the account of stores and stocks.

(4) If any money has been spent on any service during a financial year in excess of the authorized grant or appropriation for that purpose, the Committee shall examine with reference to the facts of each case the circumstances leading to such an excess and made such recommendations as it may deem fit.

**7. Reports of the Auditor General.**— The Auditor General shall submit his reports relating to the accounts of the Province to the Governor who shall refer the report to the Committee for consideration.

**8. Recommendations.**— The Committee shall examine the reports and submit its recommendations for final approval by the Governor. The Secretariat of the Provincial Assembly of Punjab shall oversee implementation of the recommendations approved by the Governor.

**9. Secretariat.**— The Secretariat of the Provincial Assembly of the Punjab shall function as the Secretariat of the Committee.

**10. Overriding effect.**— This Ordinance shall have effect notwithstanding anything contained in any other law for the time being in force.