



**KERALA LEGISLATURE**

**COMMITTEE  
ON  
PUBLIC ACCOUNTS**

**RULES OF PROCEDURE**

**SECRETARIAT OF THE KERALA LEGISLATURE  
THIRUVANANTHAPURAM  
2011**

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## PREFACE

This booklet contains extracts from the Rules of Procedure and Conduct of Business in the Kerala Legislative Assembly relating to the Committee on Public Accounts and Internal Working Rules of the Committee. A short note on the scope of the Committee is also given. This will include all the amendments incorporated upto 8-4-2010.

This publication is intended for official use only.

Thiruvananthapuram,  
16, June, 2011.

P. D. RAJAN,  
*Secretary to Legislature.*

## SCOPE OF THE COMMITTEE ON PUBLIC ACCOUNTS

Article 151 (2) of the Constitution of India requires that the Report of the Comptroller and Auditor General of India relating to the accounts of the State shall be submitted to the Governor who shall cause them to be laid before the Legislature of the State. The Committee on Public Accounts constituted from amongst the members of the Assembly examine the Appropriation Accounts in detail and report their findings to the House.

**Extracts of Rules 180 to 211 and Rules 242 and 243 of the Rules of  
Procedure and Conduct of Business in the Kerala Legislative  
Assembly relating to the Committee on Public Accounts**

CHAPTER XXIV

LEGISLATURE COMMITTEES

(a) General

*180. Appointment of Legislature Committees.*—(1) The members of a Legislature Committee shall be appointed or elected by the Assembly or nominated by the Speaker, as the case may be.

(2) No member shall be appointed to a Committee if he is not willing to serve on it. The proposer shall ascertain whether the member whose name is proposed by him is willing to serve on the Committee.

(3) Casual vacancies in a Committee shall be filled by appointment or election by the Assembly or nomination by the Speaker, as the case may be, and any member appointed, elected or nominated to fill such vacancy shall hold office for the unexpired portion of the term for which the member in whose place he is appointed, elected or nominated would have normally held office.

*181. Objections to membership of Committees.*—Where an objection is taken to the inclusion of a member in a Committee on the ground that the member has a personal, pecuniary or direct interest of such an intimate character that it may prejudicially affect the consideration of any matter to be considered by the Committee, the procedure shall be as follows :—

(a) the member who has taken objection shall precisely state the ground of his objection and the nature of the alleged interest, whether personal, pecuniary or direct, of the proposed member in the matters coming up before the Committee ;

(b) after the objection has been stated, the Speaker shall give an opportunity to the member proposed on the Committee against whom the objection has been taken to state the position ;

(c) if there is dispute on facts, the Speaker may call upon the member taking objection and the member against whose Appointment on the Committee objection has been taken, to produce documentary or other evidence in support of their respective case ;

(d) after the Speaker has considered the evidence so tendered before him, he shall give his decision which shall be final ;

(e) until the Speaker has given his decision, the member against whose appointment on the Committee objection has been taken shall continue to be a member thereof if elected, pointed or nominated ;

(f) if the Speaker holds that the member against whose appointment objection has been taken has a personal, pecuniary or direct interest in the matter before the Committee, he shall cease to be a member thereof forthwith :

Provided that the proceedings of the sittings of the Committee at which such member was present shall not in any way be affected by the decision of the Speaker.

*Explanation:*—For the purposes of this rule the interest of the member should be direct, personal or pecuniary and separately belong to the person whose inclusion in the Committee is objected to and not in common with the public in general or with any class or section thereof or on a matter of State Policy.

182. *Term of office of Committee nominated by the Speaker.*—A Committee nominated by the Speaker shall, unless otherwise specified in the rules contained in this Chapter, hold office for the period specified, by him or until a new Committee is nominated.

183. *Resignation from Committee.*—A member may resign his seat from a Committee by writing under his hand, addressed to the Speaker.

184. *Chairman of Committee.*—(1) The Chairman of a Committee shall be appointed by the Speaker from amongst the members of the Committee.

Provided that if the Deputy Speaker is a member of the Committee, he shall be appointed Chairman of the Committee ;

(2) if the Chairman is for any reason unable to act, Speaker may appoint another Chairman in his place.

(3) If the Chairman is absent from any sitting the Committee shall choose another member to act as Chairman for that sitting.

185. *Quorum.*—(1) Unless otherwise fixed the quorum to constitute a sitting of a Committee shall be, as near as may be, one-third of the total number of members of the Committee.

(2) If at any time fixed for any sitting of a Committee or if at any time during any such sitting, there is no quorum the Chairman of the Committee shall either suspend the sitting until there is a quorum or adjourn the sitting to some future day.

(3) When the Committee has been adjourned in pursuance of sub-rule (2) on two successive dates fixed for sittings of the Committee, the Chairman shall report the fact to the Assembly:

Provided that where the Committee has been appointed by the Speaker, the Chairman shall report the fact of such adjournment to the Speaker.

186. *Discharge of members absent from sitting of Committees.*—If a member is absent from two or more consecutive sittings of a Committee without the permission of the Chairman a motion may be moved in the Assembly for the discharge of such member from the Committee :

Provided that where the members of the Committee are nominated by the Speaker such member may be discharged by the Speaker.

187. *Voting in Committee.*—All questions at any sitting of a Committee shall be determined by a majority of votes of the members present and voting.

188. *Casting vote of Chairman.*—In the case of an equality of votes on any matter, the Chairman, or the person acting as such shall have a second or casting vote.

189. *Power to appoint Sub-Committees.*—(1) A Committee may appoint one or more sub-committees, each having the powers of the undivided Committee, to examine any matters that may be referred to them, and the reports of such sub-committees shall be deemed to be the reports of the whole Committee if they are approved at a sitting of the whole Committee.

(2) The order of reference to a sub-committee shall clearly state the point or points for investigation. The report of the sub-committee shall be considered by the whole Committee.

190. *Date and time of sittings of Committee.*—The sittings of a Committee shall be held on such days and at such hour as the Chairman of the Committee may fix.

191. *Sittings of Committee in Private.*—The sittings of a Committee shall be held in private.

192. *Venue of sittings.*—The sittings of a Committee shall be held within the precincts of the Legislature Secretariat Buildings and if it becomes necessary to change the place of sittings outside the Legislature Secretariat Buildings, the matter shall be referred to the Speaker whose decision shall be final.

193. *All strangers to withdraw when Committee deliberates.*—All persons other than members of the Committee and officers whose services are required by the Committee shall withdraw whenever the Committee is deliberating.



194. *Power to take evidence or call for documents.*—(1) A witness may be summoned by an order signed by the Secretary and shall also produce such documents as are required for the use of a Committee.

(2) It shall be in the discretion of the Committee to treat any evidence tendered before it as secret or confidential.

(3) No document submitted to the Committee shall be withdrawn or altered without the knowledge and approval of the Committee.

195. *Power to send for persons, papers and records.*—A Committee shall have power to send for persons, papers and records:

Provided that if any question arises whether the evidence of a person or the production of a document is relevant for the purposes of the Committee, the question shall be referred to the Speaker whose decision shall be final:

Provided further that Government may decline to produce a document on the ground that its disclosure would be prejudicial to the safety or interest of the State.

196. *Counsel for a witness.*—A Committee may, under the direction of the Speaker, permit a witness to be heard by a counsel appointed by him and approved by the Committee.

197. *Evidence on oath.*—(1) A Committee may administer oath or affirmation to a witness examined before it.

(2) The form of the oath or affirmation shall be as follows:—

'I, A. B., do swear in the name of God (solemnly affirm) that the evidence which I shall give in this case shall be true that I will conceal nothing and that no part of my evidence shall be false'.

198. *Procedure for examining witnesses.*—The examination of witnesses before Committee shall be conducted as follows:—

(i) The Committee, shall, before a witness is called for examination, decide the mode of procedure and the nature of questions that may be asked on the witness.

(ii) The Chairman of the Committee may first ask the witness such question or questions as he may consider necessary with reference to the subject matter under consideration or any subject connected therewith according to the mode of procedure mentioned in clause (i) of this rule.

(iii) The Chairman may call other members of the Committee one by one to ask any other question.

(iv) A witness may be asked to place before the Committee any other relevant points that have not been covered and which a witness thinks are essential to be placed before the Committee.

(v) A verbatim record of proceedings of the Committee shall, when a witness is summoned to give evidence, be kept.

(vi) The evidence tendered before the Committee may be made available to all members of the Committee.

199. *Record of decisions.*—A record of minutes of the meetings of a Committee, approved by the Chairman, shall be maintained and circulated to the members of the Committee.

200. *Evidence, report and proceedings treated as confidential.*—(1) A Committee may direct that the whole or part of the evidence or a summary thereof may be laid on the Table.

(2) the evidence given before a Committee shall not be published by any member of the Committee or by any other person until it has been laid on the Table:

Provided that the Speaker may, in his discretion, direct that such evidence be confidentially made available to members before it is formally laid on the Table.

201. *Special reports.*—A Committee, if it thinks fit, may make a special report on any matter that arises or comes to light in the course of its work which it may consider necessary to bring to the notice of the Speaker or the Assembly, notwithstanding that such matter is not directly connected with, or does not fall within or is not incidental to its terms of reference.

202. *Report of Committee.*—(1) Reports may be either preliminary or final.

(2) The report of the Committee shall be signed by the Chairman on behalf of the Committee:

Provided that in case the Chairman is absent or is not readily available the Committee shall choose another member to sign the report on behalf of the Committee.

203. *Availability of report to Government before presentation.*—A Committee may, if it thinks fit, make available to Government any completed part of its report before presentation to the Assembly. Such reports shall be treated as confidential until presented to the Assembly.

204. *Presentation of report.*—(1) The report of a Committee shall be presented to the Assembly by the Chairman or in his absence by any member of the Committee.

(2) In presenting the report the Chairman or, in his absence, the member presenting the report shall, if he makes any remarks, confine himself to a brief statement of fact, but there shall be no debate on that statement at this stage.

205. *Printing, Publication or circulation of report prior to its presentation to Assembly.*—The Speaker may, on a request being made to him and when the Assembly is not in session, order the printing, publication or circulation of a report of a Committee although it has not been presented to the Assembly. In that case the report shall be presented to the Assembly during the next session at the first convenient opportunity.

\*205 A. The recommendations contained in the report of a committee other than subject committees shall be examined by the Government and statement of action taken on such recommendations shall be furnished by the Government within the time limit specified in the report. In cases where no time limit is specified in the report, the action taken statement shall be furnished within 2 months from the date of receipt of the report by the Government.

\*205 B. (1) The Speaker may allot an hour on one day in a week for raising discussion on a matter of sufficient public importance which has been the subject of Report of a Committee.

(2) A member wishing to raise discussion on such a matter shall give notice in writing to the Secretary three clear days before the day in which the matter is desired to be raised.

(3) The Speaker shall decide whether the matter is of sufficient public importance to be put down for discussion.

(4) There shall be no formal motion before the Assembly nor voting.

(5) If the member who has given notice is absent, any other member authorised by him in writing on his behalf may, with the permission of the Speaker, initiate the discussion.

206. *Power to make suggestions on procedure.*—A Committee shall have power to pass resolution on matters of procedure relating to that Committee for the consideration of the Speaker, who may make such variations in procedure as he may consider necessary.

207. *Power of Committee to make detailed rules.*—A Committee may with the approval of the Speaker make detailed rules of procedure to supplement the provisions contained in the rules in this Chapter.

208. *Power of Speaker to give directions.*—(1) The Speaker may from time to time issue such direction to the Chairman of a Committee as he may consider necessary for regulating its procedure and the organisation of its work.

(2) If any doubt arises on any point of procedure or otherwise, the Chairman, may, if he thinks fit, refer the point to the Speaker whose decision shall be final.

209. *Business before Committee not to lapse on prorogation of Assembly.*—Any business pending before a Committee shall not lapse by reason only on the prorogation of the Assembly and the Committee shall continue to function notwithstanding such prorogation.

210. *Unfinished work of Committee.*—A Committee which is unable to complete its work before the expiration of its term or before the dissolution of the Assembly may report to the Assembly that the Committee has not been able to complete its work. Any preliminary report, memorandum or note that the Committee may have prepared or any evidence that the Committee may have taken shall be made available to the new Committee.

211. *Applicability of general rules to Committees.*—Except for matters for which special provision is made in the rules relating to any particular Committee, the general rules in this Chapter shall apply to all Committees ; and if and so far as any provision in the special rules relating to a Committee is inconsistent with the general rules, the former rules shall prevail.

(b) CONSTITUTION AND FUNCTIONS OF THE COMMITTEES

(v) COMMITTEE ON PUBLIC ACCOUNTS

242. *Functions of Committee on Public Accounts.*—(1) There shall be a Committee on Public Accounts for the examination of accounts showing the appropriation of sums granted by the Assembly for the expenditure of the Government of Kerala, the annual finance accounts of the Government of Kerala and such other accounts laid before the Assembly as the Committee may think fit.

(2) In scrutinising the Appropriation Accounts of the Government of Kerala 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 re-appropriation has been made in accordance with provisions made in this behalf under rules framed by competent authority.

(3) It shall also be the duty of the Committee—

(a) to examine the statements of accounts showing the income and expenditure of State Corporations, trading and manufacturing schemes, concerns and projects 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 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 statements 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 either under the directions of the Governor or by a statute of the Legislature; and

(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.

(4) If any money has been spent on any service during a financial year in excess of the amount granted by the Assembly for the purpose, the Committee shall examine with reference to the facts of each case the circumstances leading to such an excess and make such recommendations it may deem fit:

Provided that the Committee shall not exercise its functions in relation to such public undertakings specified in the Fourth Schedule and such other public undertakings as may be notified by the Government as such, from time to time:

Provided further that the committee shall not exercise functions in relation to:—

\*(a) the statement of accounts showing the income and expenditure of all Municipal Corporations, Municipalities, Panchayats, Universities, Development Authorities and such other Local Authorities or a Local Fund included in the schedule under section 3 (1) of Kerala Local Fund Audit Act, 1994 (Act 14 of 1994) ;

\* (b) the Reports of the Comptroller and Auditor General of India relating to the accounts of the Local Self Government Institutions, which are laid annually before the Legislative Assembly ; and

\* (c) Such other functions in respect of the Audit Reports of the Local Bodies audited by the Comptroller and Auditor General of India, as may be assigned to the Committee of Local Fund Accounts by the Speaker from time to time.

243. *Constitution of Committee.*—The Committee shall consist of eleven members who shall be elected by the Assembly, as soon as may be, after the commencement of the financial year, for a period of 30 months from among its members according to the principle of proportional representation by means of the single transferable vote:

Provided that a Minister shall not be elected as a member of the Committee and that if a member, after his election to the Committee, is appointed a Minister he shall cease to be a member of the Committee from the date of such appointment.

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\* As per Gazette Notification No. 1514/Legn.2/06/Leg. dated 4-12-2008.

**RULES OF PROCEDURE OF THE COMMITTEE ON  
PUBLIC ACCOUNTS**

(Under Rule 207 of the Rules of Procedure and Conduct of Business in  
the Kerala Legislative Assembly)

**Internal Working**

The following rules are supplemental to the provisions contained in Rules 180 to 211, 242 and 243 of the Rules of Procedure and Conduct of Business in the Kerala Legislative Assembly which relate to the Composition, Functions and Conduct of Business by the Committee on Public Accounts.

1. After the Report of the Comptroller and Auditor General of India relating to the Appropriation Accounts of the Government of Kerala and the Audit Report thereon has been laid before the Assembly as laid down in Article 151 (2) of the Constitution a copy thereof shall be circulated to the Members of the Committee.

*Note:*—The Speaker has authorised the Public Accounts Committee to examine the Appropriation Accounts and the Reports thereon before they are laid before the Assembly [Letter No. D. Dis. 109/51/L.A. dated 26-3-1951 from the Secretary, Legislative Assembly to the Finance Secretary to Government vide Fin. (d) 2-3612/51]. (The Committee should not however submit any report to the House before the Accounts are laid on the Table of the House).

2. Similarly, copies of the Finance Accounts of the Government of Kerala and the Audit Report thereon shall be circulated to the Members of the Public Accounts Committee after these have been laid on the Table of the House.

3. The Committee shall determine from time to time the Accounts and Audit Report, to be examined by it.

4. The programme shall be drawn up by the Secretary and approved by the Chairman and copies thereof will be circulated to the departments of the Government etc., to enable them to keep themselves in readiness.

5. After going through the Accounts and Reports referred to in Rules 1 and 2 above, points, if any, on which further information is required shall be got ready. These points shall be sent to the Secretary ten days in advance of the date of the meeting ; where the Committee meets at a short notice, the period of ten days referred to above may be reduced under orders of the Chairman.

6. The Members may similarly send their suggestions, if any, for the consideration of the Committee two days in advance of the date of the meeting.

7. Usually thirty copies of each of the notes, memoranda, etc., shall be furnished by the departments of the Government either in pursuance of action taken on the recommendations of the committee or in reference to the point or points on which the information may be called for by the Committee or a Member thereof. On receipt, copies shall be circulated to the Members and 3 copies of each paper, memorandum, document etc., shall be forwarded to the Accountant General.

8. Memoranda, notes or other documents placed before the Committee shall at the discretion of the Committee form appendices to Reports unless Government or the Audit Department is particularly marking them as SECRET.

9. The Secretary shall note the points on which further information is required by the Committee as a result of examination of the departmental witnesses and take such action as may be necessary under the direction of the Chairman.

10. The notes and other details furnished by the Departments as a result of the examination of the departmental witnesses may be submitted to the Committee after verification by the Audit Department.

11. A brief record of the proceedings of each meeting of the Committee shall be kept by the Secretary.

12. Relevant portions from the speeches of the Members in the Committee may be forwarded to them for correction and return within 48 hours. The officials tendering evidence before the Committee may also enjoy the same privilege.

13. The Chairman of the Committee shall be competent to order that any portion of the proceedings or evidence tendered, need not be published when he is convinced that it shall not be in the public interest to disclose the same.

14. The Committee shall have power to require the attendance of persons or the production of papers or records, if such a course is considered necessary for the discharge of its duties.

15. The Committee may recall any witness to give further evidence on any point which is under the consideration of the Committee.

16. If in any case, any of the witnesses or officers of Government called upon to appear before the Committee to tender evidence is not in a position to do so for any *bona fide* reason, the fact shall be intimated to the Chairman sufficiently early.



17. The Secretary shall maintain a record of attendance of the Members present for the meetings.

18. When the examination of any portion of the Accounts by the Committee is over, it shall frame its recommendations.

19. Each draft report or part thereof shall be considered at a meeting of the Committee and will embody the decisions of the majority of the members present and voting.

20. There shall be no minutes of dissent to the Report of the Committee.

21. As soon as each report has been completed, it shall be printed. A typed script or a printed copy of the report, if available, shall be presented to the Assembly and printed copies supplied to the Members at a later date.

22. Under the directions of the Chairman, the Secretary may arrange for the issue of Press Releases etc., for the general information of the public regarding the activities of the Committee.

23. The Secretary shall keep an account of the expenses incurred on the meetings of the Committee.

24. The Public Accounts Committee Branch of the Legislature Secretariat shall bring up-to-date the "Statement showing action taken or proposed to be taken on the recommendations of the Public Accounts Committee", on the basis of replies given by the departments and circulate it to the Members of the Committee a week before the date of commencement of meetings of the Committee for the examination of all or either of the Accounts and Reports referred to in Rule 1 above. This statement shall also be accompanied by copies of the memoranda, notes or other literatures forwarded by the departments stating the action taken by them on the particular item/items with which they are concerned.

25. The Finance Secretary to Government, the Secretary to Government in charge of the department under scrutiny by the Committee and the Accountant General or an officer deputed by him shall be present for all the meetings of the Committee.

26. Any additional points of procedure which are formulated from time to time shall be incorporated in these rules.

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