

EXTRA ORDINARY

Registered No. M 324



# The Sindh Government Gazette

Published by Authority

---

Karachi Wednesday 4, September, 2002

---

**PART I**  
**GOVERNMENT OF SINDH**  
**LAW DEPARTMENT**  
**NOTIFICATION**

Karachi the 4th September, 2002

No. S.Legis:1(29)/2002/: The following Ordinance made by the Governor of Sindh is hereby published for general information:-

**THE SINDH ADHOC PUBLIC ACCOUNTS COMMITTEE**  
**(COMPOSITION AND FUNCTIONS) ORDINANCE, 2002**  
**SINDH ORDINANCE NO. XXIX OF 2002**

**AN**  
**ORDINANCE**

to provide for the constitution of an Adhoc Public Accounts Committee in the Province of Sindh.

WHEREAS it is expedient to provide for the constitution of an Adhoc Public Accounts Committee in the Province of Sindh to examine the appropriation and

Preamble.

other accounts of the Government of Sindh and the reports of the Auditor General of Pakistan thereon and to deal with the unfinished business of the Public Accounts of the dissolved Provincial Assembly of Sindh;

AND WHEREAS the Provincial Assembly stands dissolved in pursuance of the Proclamation of the fourteenth day of October, 1999 and the Provisional Constitution Order No. 1 of 1999;

AND WHEREAS, the Governor of Sindh is satisfied that circumstances exist which render it necessary to take immediate action;

NOW, THEREFORE, in pursuance of the aforesaid proclamation and the Provisional Constitution Order read with Provincial Constitution (Amendment) Order No.9 of 1999, and in exercise of all powers enabling him in that behalf, the Governor of Sindh is pleased to make and promulgate the following Ordinance:-

Short title and commencement.

1. (1) This Ordinance may be called the Sindh 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 on and from the twenty first day of October, 2000..

Definitions.

2. In this Ordinance, unless there is anything repugnant in the subject or context -
  - (a) "Auditor-General" means the Auditor-General of Pakistan;
  - (b) "Committee" means the Adhoc public accounts Committee constituted and deemed to have been constituted under this Ordinance;
  - (c) "Chairman" means the Chairman of the Committee;
  - (d) "Constitution" means the Constitution of the Islamic Republic of Pakistan 1973, which is in abeyance by virtue of the Proclamation of Emergency of the twelfth day of October, 1999;

- (e) "defunct committee" means the Standing Committee on public Accounts of the Sindh Assembly dissolved on the twelfth day of October, 1999;
- (f) "Government" means the Government of Sindh;
- (g) "member" means a member of the Committee;

3. (1) Subject to sub-section (2), there shall be an Adhoc public Accounts Committee in the Province of Sindh consisting of not less than twelve members possessing such qualifications as the Governor may determine. The committee.
- (2) The members shall be appointed by the Governor, on such terms and conditions as he may determine, who may nominate one of the members to be the Chairman of the Committee.
- (3) Until the new Committee is constituted under sub-section (1), the Adhoc public Accounts Committee consisted under the Government of Sindh, Finance Department's Notification No. BI/4(1)/73-95(V-III), dated the 21<sup>st</sup> October, 2000, shall be deemed to be constituted under this Ordinance.
4. (1) A member shall hold office during the pleasure of the Governor. Terms of Office.
- (2) The Chairman or a member may be writing under his hand addressed to the Governor resign his office.
5. (1) Except as otherwise provided, the Committee shall regulate its own procedure. Procedure.
- (2) The quorum to constitute a sitting of the Committee shall be one third of the total membership of the Committee including the Chairman, a fraction being counted as one.
- (3) All questions at a sitting of the Committee shall be determined by majority of the members present and voting.
- (4) In addition to his vote as a member, the Chairman shall, in the event of equality of votes, have a costing vote.

- (5) 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.

- Functions. 6. (1) The Committee shall examine the accounts showing the appropriation of sums granted for the expenditure of the Government, the annual finance accounts of the Government, the report of the Auditor-General and such other matters as the Governor may refer to it.
- (2) The committee shall make arrangements for clearance of back-log of audit reports passed on to it as unfinished business of the defunct committee and shall submit its reports for final approval to the Governor within one year or within such extended period as the Governor, on the request of the Chairman, may determine.
- (3) In scrutinizing the appropriation and other accounts of the 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 rules framed by Government (Finance Department).
- (4) It shall also 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 concerning Government 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 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 under the directions of the Governor or under any law.
- (c) To consider the report of the Auditor-General in cases where the Governor may have required him to conduct the audit or any receipts or to examine the accounts of stores and stocks.
- (5) If any money has been spent on any service during a financial year in excess of the authorized grants or appropriation, the Committee shall examine with reference to the facts of each case, the circumstances leading to such an excess and make such recommendation as it may deem fit.

- 7. The Auditor-General shall submit his reports relating to the Accounts of the Province to the Governor who shall refer the reports to the Committee for consideration. Reports of the Auditor-General.
- 8. The Committee shall examine the reports and submit its recommendations for final approval by the Governor. The Secretariat of the Provincial Assembly of Sindh shall oversee the implementation of the recommendations approved by the Governor. Recommendations and their implementation.
- 9. The Secretariat of the Provincial Assembly of Sindh shall function as the Secretariat of the Committee. Secretariat of the Committee.
- 10. (1) Government of Sindh, Finance Department's Notification No.BI/4(1)/73-95(V-III), dated the 21<sup>st</sup> October, 2000, shall stand repealed on the constitution of the Committee under this Ordinance.

- (2) Notwithstanding the repeal of the Notification referred to in subsection(1), all actions taken, proceeding initiated, orders made by the Adhoc Public Accounts Committee constituted thereunder shall be deemed to have been validly taken, initiated issued or made under this Ordinance and shall be deemed to have had effect accordingly.

Karachi.

Dated the 4th September, 2002

**MOHAMMEDMIAN SOOMRO**  
GOVERNOR OF SINDH.

**SAYED GHULAM NABI SHAH**  
SECRETARY TO GOVERNMENT OF SINDH  
LAW DEPARTMENT