

INTERNAL WORKING RULES OF THE PUBLIC ACCOUNTS COMMITTEE

- (1) After the Report of the Comptroller and Auditor General of India relating to the Appropriation accounts of the State has been laid before the House as laid down in Article 151 (2) of the constitution, a copy of the Report shall be circulated to the Members of the Committee. There is nothing, however, to prevent the public Accounts Committee to consider the Appropriation Accounts and the Audit Report there on before their presentation to the House. But the Committee shall not submit their report to the House until the Appropriation Accounts and Audit Report thereon are placed on the Table of the House.

The same procedure shall apply to the Finance Accounts and such other Account and Audit Reports thereon.

- (2) The Committee will determine from time to time the Accounts and Audit Reports to be examined by them.
- (3) The programme will be drawn up by the Secretary and approved by the Chairman and copies thereof will be circulated to the Departments etc. so that they may keep themselves in readiness.
- (4) The members after going through the Accounts and Reports referred to in Rule (1) above, may frame questions on which further information is required by them. These questions or points will be sent to the secretary seven days in advance of the date of the meeting. Where the committee meets at a short notice, the period of seven days referred to above may be reduced under orders of the chairman.
- (5) The members may send their suggestions, if any, for the consideration of the Committee two days in advance of the date of the meeting.
- (6) Usually 25 copies of each of the notes/memoranda etc. will be furnished by the Departments either in pursuance-of action taken on the recommendation 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 will be circulated to the members and 2 copies of each paper, memorandum Documents etc. shall be forwarded to the Accountant General, Rajasthan.
- (7) The Committee may require any paper, memorandum, document, note etc. laid before it to be embodied in their report in the form of Appendices.
- (8) Secretary shall note the points on which further information is required by the Committee as a result of examination of the departmental Secretaries etc. and under the direction of the Chairman take such action as may be necessary.
- (9) A record of the proceedings of each meeting of the Committee will be kept by Secretary.
- (10) Relevant portions of proceedings will be forwarded to the officials and non-officials tendering evidence before the Committee for correction, if any, and return within 48 hours of their receipt.

If corrected copies of proceedings are not received back from them, the Reporter's copy will be treated as authentic. However, portion of proceedings sent to them must invariably be obtained from them.

- (11) If Chairman of the Committee or of a sub-committee is of the opinion that words, phrases or expressions in the proceedings of the Committee or a sub-committee, as the case may be, contain information which will not be in the

public interest to publish or contain observation of a purely personal character he may order such words, phrases or expressions to be 'expunged from the proceedings. An indication to this effect may be given in the form of a foot-note on the relevant page in the printed copy of the proceedings.

- (12) The Committee may recall any witnesses to give further evidence on any point which is under consideration of the Committee.
- (13) The meeting of the Committee shall not be open to the Press, Secretary will, however, prepare a daily communique for communication to the Press giving information about the Accounts and the names of the Departments etc. examined by the Committee during the day.
- (14) If a Department is to be represented by more than one officer and desires that the grants with which a particular officer is concerned, should first be considered, information shall be given in advance to the Committee regarding the order in which the particular grants are desired to be dealt with.
- (15) The verbatim proceedings shall be for the use of the Committee only such papers as have been laid on the Table of the House will be made public. Where the Public Accounts Committee decide to print the whole or any part of the evidence, the same shall be printed in the form of a separate Volume and shall form part of the Report of the Committee dealing with the relevant Accounts and audit Reports thereon.
- (16) The evidence given before a sub-committee of the Public Accounts Committee shall not be printed verbatim. The minutes of the meetings of the sub-committee shall be maintained by the Secretary and appended to the Report of the sub-committee. Such minutes shall be included in the Report of the Committee with the approval of the Committee.
- (17) When the examination of any part of Accounts has been completed the committee may frame its recommendation.
- (18) Each draft report or section thereof will be considered at a meeting of the Committee and will embody the decision of the majority of the members present and voting.
- (19) There shall be no minute of dissent to the report of the Committee.
- (20) The Chairman shall sign the report on behalf of the Committee and present it to the Assembly.
- (21) As soon as each report has been completed, it will be printed. A type script or printed copy of the report, if available, shall be presented to the House and printed copies supplied to the member at a later date.
- (22) The report shall ordinarily be presented to the House by the Chairman, but if he is unable to do so, one of the members of the Committee who may be authorised by him may present the report on his behalf.
- (23) The Vol. II Evidence or minutes relating to a particular report of the Committee shall also be presented to the House by the Chairman or in his absence by any member of the Committee in the same manner as the Report.
- (24) The Committee shall meet at such time and for such period as the Chairman may determine from time to time.
- (25) The Assembly Secretariat shall bring upto-date the statement showing action taken or proposed to be taken on the recommendations of the Public Accounts Committee, on the basis of the replies given by the Department etc. and arrange to circulate it to the Members of the Committee a week before the date

of commencement of the 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 literature forwarded by the Department.

- (26) No document submitted to the Committee shall be withdrawn or altered without the knowledge and approval of the Committee.
- (27) Any additional points of procedure, which are formulated from time to time shall be incorporated in these Rules.

APPENDIX

RULES 229 AND 230 OF THE RAJASTHAN LEGISLATIVE ASSEMBLY

Public Accounts Committee

229. 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 House for the expenditure of the State, the annual finance accounts of the State and such other accounts laid before the House as the Committee may think fit.
- (2) In scrutinising the Appropriation Accounts of the State and the report of the Comptroller and 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 competent authority.
 - (3) 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 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. Audit or 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 the directions of the Governor or by a statute of 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) It shall also be open to the Committee to ask for information and examine any case involving loss, nugatory expenditures or financial irregularities even though such a case does not appear in Audit Report.

- (5) 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 the circumstances leading to such an excess and make such recommendations as it may deem fit:

Provided that the Committee shall not exercise its functions in relation to public undertakings as are allotted to the Committee on Public Undertakings by these rules or by the Speaker.

- 230. Constitution of Committee** – (1) The Committee shall consist of not more than fifteen members, who shall be elected by the House every year from amongst its members according to the principle of proportional representation by means of the single transferable vote:

Provided that the Speaker may fill up casual vacancies not exceeding one-third of the total membership of the Committee by nomination. Such nominated members shall hold office till the vacancies to which they are nominated are filled by election by the House or for the remaining term of office whichever is earlier:

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

- (2) The term of office of members of the Committee shall not exceed one year:

Provided that the Speaker may at any time extend the term of office not exceeding six months.