

PAC/ COPU Process

There are two Legislature Committees in the Jharkhand Legislative Assembly appointed under Rules 237 to 238 and 241 to 242 of Rules of Procedure and Work Operation for considering the various Audit Reports viz., Committee on Public Accounts (PAC) and Committee on Public Undertakings (CoPU).

After being placed in the Legislature, Audit Reports stand referred to the above Legislative Committees for discussing on all the points in the Audit Reports.

According to the rules of Report of High Powered Committee (Shakdher Committee), the Administrative department/ Government should *suo moto* submit notes to the PAC soon after the CAG's Audit Reports are tabled in the State Legislature, without waiting for the PAC's selection of items for discussion with witnesses.

PAC makes a selection of audit paragraphs included in the various ARs for examination. After the selection of subjects, the Committee calls for detailed written information thereon from the departments concerned. Thereafter, the Committee takes oral evidence of the representatives of the departments concerned. The Heads of departments appear before the Committee when matters relating to their departments are examined by the Committee. After obtaining elucidation on all points connected with examination of the subject, the Committee frames its recommendations in the form of a Report (PAC Report) which, after finalisation by them, is presented to the House.

The departments are to furnish detailed Action Taken Note (ATN) on the recommendations contained in the PAC Report, duly vetted by audit, indicating the remedial action taken or proposed to be taken by them.

A draft Action Taken Report (ATR) is prepared by the Secretariat based on the ATNs. The ATR is presented to the House in the same manner as the original reports of the Committee.