

CHAPTER XVIII

PUBLIC ACCOUNT OF THE STATE

195. Besides the normal receipts and expenditure of Government which relate to the Consolidated Fund, certain other transactions enter Government accounts, in respect of which, the Government acts more as a banker, for example, transactions relating to provident funds, other deposits such as security deposits made by contractors or court deposits or deposits by a local body for execution of projects through a government agency, etc. The moneys thus received are kept in the public account and the connected disbursements are also made therefrom. Generally speaking, public account funds do not belong to Government and have to be paid back some time or the other to the persons and authorities who deposited them. Legislative authorisation for payments from the public account is, therefore, not required. In a few cases, a part of the revenue of Government is set apart in separate funds for expenditure on specific objects like sugar development, maintenance of roads, industrial development, replacement of depreciated assets of Irrigation Department, Public Works Department. These amounts are withdrawn from the Consolidated Fund with the approval of State Legislature and kept in the public account for expenditure on the specific objects. The actual expenditure on the specific objects is, however, again submitted for vote of the State Legislature even though the moneys have already been earmarked by the State Legislature for transfer to the funds.

196. The main divisions of the public account of this State are -

I. Small Savings, Provident Fund etc.

(b) State Provident Funds.

It includes General Provident Funds, Contributory Provident Fund, All India Services Provident Fund, Contributory Provident Pension Fund, Provident Funds of Employees of Educational Institution.

(c) Other Accounts

It includes Insurance and Pension Funds, Special Deposits and Accounts.

J. Reserve fund

(a) Reserve Funds bearing Interest

It includes Depreciation Reserve Funds – Government Commercial Departments and Undertakings, General and Other Reserve Funds.

(b) Reserve Funds not bearing Interest

It includes Sinking Funds, Famine Relief Fund, Roads and Bridges Fund, Depreciation / Renewal Reserve Fund, Revenue Reserve Funds, Development and Welfare Funds, General and Other Reserve Funds

K. Deposit and Advance

(a) Deposits bearing Interest

It includes Civil Deposits, Deposits of Local Funds and Other Deposits

(b) Deposits not bearing Interest

It includes Civil Deposits, Deposits of Local Funds and Other Deposits

(c) Advances

It includes Civil Advances.

L. Suspense And Miscellaneous

(b) Suspense

It includes Suspense Accounts, Accounting Adjustment Suspense

(c) Other Accounts

It includes Cheques and Bills, Departmental Balances, Permanent Cash Imprest, Cash Balance Investment Account, Security Deposits made by Government, Deposits with Reserve Bank, Remittances into Banks / Treasuries

(d) Accounts with Governments of other Countries

(e) Miscellaneous

It includes Miscellaneous Government Accounts

M. Remittances

(a) Money Orders and other Remittances

It includes Money Orders, Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer, Other Remittances

(b) Inter-Government Adjustment Account

It includes Adjusting Account between Central and State Governments, Inter-State Suspense Account,

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