



सत्यमेव जयते

Government of West Bengal

Finance Accounts

1969-70

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Comptroller and Auditor-General of India

1971



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Certificate of the Comptroller and Auditor-General of India

This compilation containing the Finance Accounts of the Government of West Bengal for the year 1969-70 presents the accounts of the receipts and outgoings of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in the accounts. It supplements the accounts separately presented in the form of Appropriation Accounts for Voted Grants and Charged Appropriations.

These Accounts, which as Comptroller and Auditor-General I am required to prepare, have been prepared and examined under my directions in accordance with the requirements of Article 149 of the Constitution of India read with paragraph 11(4) of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947. It is to be noted that the Comptroller and Auditor General's responsibility for the audit of the accounts of the Government does not at present extend in full to the audit of the accounts of revenue, but I am satisfied, on the best information available, that the accounts of revenue included in the Finance Accounts herewith presented give a correct statement of the sums brought to account. Subject to these observations and also to those contained in this compilation as well as in my Report for the year 1969-70 the accounts now presented are correct statements of the receipts and outgoings of the Government of West Bengal for the year 1969-70.



(S. RANGANATHAN)

Comptroller and Auditor-General of India.

NEW DELHI :

The 20 OCT 1971

INTRODUCTORY

The accounts of the Government of West Bengal are kept in three parts :

Part I—Consolidated Fund.

Part II—Contingency Fund.

Part III—Public Account.

2. **Main Divisions :** In Part I there are three main divisions, namely :

- (1) Revenue ;
- (2) Capital ; and
- (3) Debt (comprising Public Debt, Loans and Advances and Inter-State Settlement).

The first division deals with the proceeds of taxation and other receipts classed as revenue and the expenditure therefrom, the net result of which represents the revenue surplus or deficit for the year.

The second division deals with expenditure met usually from borrowed funds with the object either of increasing concrete assets of a material character or of reducing recurring liabilities, such as those for future pensions, by payment of the capitalised value. It also includes receipts of a capital nature intended to be applied as set-off against capital expenditure.

The third division comprises loans raised by Government—loans of a purely temporary nature classed as "Floating Debt" (such as treasury bills and ways and means advances) as well as other loans classed as "Permanent Debt" and "Loans and Advances made by Government" together with repayment of the former and recoveries of the latter. It also includes Inter-State Settlements.

In Part II of the accounts are recorded the transactions connected with the Contingency Fund set up by the Government of West Bengal under Article 267(2) of the Constitution of India.

In Part III of the accounts, there are two main divisions, namely :

- (1) Debt (Other than that included in Part I) and Deposits, and
- (2) Remittances.

The first division comprises receipts and payments, other than those falling under Debt heads pertaining to Part I, in respect of which Government incurs a liability to repay the money received or has a claim to recover the amounts paid together with repayments of the former and recoveries of the latter.

The second division embraces all merely adjusting heads under which appear remittances of cash between treasuries and transfers between different accounting circles. The initial debits or credits to the heads in this division are adjusted eventually by corresponding receipts or payments either within the same circle of account or in another account circle.

3. Sections and Heads of Accounts : Within each of the divisions mentioned above, the transactions are grouped into sections which are further subdivided into major heads of accounts. The sections are distinguished by letters of alphabet, a single letter denoting the revenue portion and a double letter denoting the capital portion of a particular category of transactions, e.g., section A denotes the revenue (and expenditure), grouped as "Taxes, Duties and Other Principal Heads of Revenue" and section AA denotes the capital expenditure on works connected therewith.

The major heads in the Revenue and Capital divisions are numbered serially, Roman Numerals being employed on the receipt side and International ones on the disbursement side. No numbering is adopted for the Contingency Fund and for Debt, Deposit and Remittance Heads, though these are also arranged in sections.

The major heads are subdivided into minor heads and the minor heads into sub-heads and detailed heads. Under each of these heads, the expenditure is shown distributed between charged and voted. The major, minor and sub-heads prescribed for the classification of the expenditure in the general accounts are not necessarily identical with the grants, sub-heads and other units of allotments which are adopted by the Finance Department for Demands for Grants but in general a certain degree of co-relation is maintained between the Demands for Grants and the Finance Accounts.

4. System of Accounts : The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year ending 31st March 1970 as distinguished from the amounts due to or by Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and for representing the true state of affairs of Government commercial undertakings, run on commercial principles. The detailed accounts of this class of undertakings are, therefore, maintained outside the regular accounts in commercial form and are subject to a test check by the Indian Audit and Accounts Department.

The figures of actuals shown in these accounts are net, after taking into account the recoveries although the Demands presented to the Legislature and the Appropriation Accounts are for gross expenditure and exclude all credits and recoveries which are otherwise taken in reduction of expenditure.

PART I—Summarised Statements

STATEMENT No. 1—

(In lakhs)

Receipts	Actuals	
	1968-69	1969-70
	PART I—	
	(1)	
A—Taxes, Duties and Other Principal Heads of Revenue—		
IV—Taxes on Income other than Corporation Tax ..	23,02.46	28,95.42
V—Estate Duty	44.42	52.18
IX—Land Revenue	7,46.85	10,10.58
X—State Excise Duties	13,68.47	16,08.32
XI—Taxes on Vehicles	6,24.30	6,24.94
XII—Sales Tax	56,88.65	63,30.43
XIII—Other Taxes and Duties	10,47.80	21,18.31
XIV—Stamps	7,34.18	7,74.90
XV—Registration Fees	1,79.71	1,55.89
Total—A—Taxes, Duties and Other Principal Heads of Revenue	1,36,36.84	1,55,70.97
B—Debt Services—		
XVI—Interest	7,49.82	4,64.76
Total—B—Debt Services	7,49.82	4,64.76
C—Administrative Service—		
XVII—Administration of Justice	70.51	57.29
XVIII—Jails	10.02	15.36
XIX—Police	67.44	61.27
XXI—Miscellaneous Departments	3,06.87	2,59.78
Total—C—Administrative Services	4,54.84	3,93.70

SUMMARY OF TRANSACTIONS

of rupees)

Disbursements	Actuals	
	1968-69	1969-70
CONSOLIDATED FUND		
Revenue		
A—Collection of Taxes, Duties and Other Principal Revenues—		
4—Taxes on Income other than Corporation Tax ..	9.36	10.95
9—Land Revenue	6,35.40	7,02.08
10—State Excise Duties	98.40	1,18.52
11—Taxes on Vehicles	18.77	22.82
12—Sales Tax	56.27	67.17
13—Other Taxes and Duties	21.09	22.60
14—Stamps	23.21	26.98
15—Registration Fees	75.27	82.68
Total—A—Collection of Taxes, Duties and Other Principal Revenues.	9,37.77	10,53.80
B—Debt Services—		
16—Interest on Debt and Other Obligations	20,62.92	23,82.03
17—Appropriation for Reduction or Avoidance of Debt ..	5,06.96	5,27.80
Total—B—Debt Services	25,69.88	29,09.83
C—Administrative Services—		
18—Parliament, State/Union Territory Legislatures ..	98.53	65.88
19—General Administration	6,58.50	7,65.37
21—Administration of Justice	2,44.93	2,84.49
22—Jails	2,13.08	1,09.53
23—Police	19,58.83	24,20.39
26—Miscellaneous Departments	5,27.45	6,41.30
Total—C—Administrative Services	37,01.32	43,76.96

STATEMENT No. 1—

(In lakhs)

Receipts	Actuals	
	1968-69	1969-70
PART I—		
(1)		
D—Social and Developmental Services—		
XXII—Education	75.36	72.67
XXIII—Medical	81.41	94.18
XXIV—Public Health	18.88	20.18
XXV—Agriculture	7,75.07	4,74.84
XXVII—Animal Husbandry	20.47	28.10
XXVIII—Co-operation	8.58	12.71
XXIX—Industries	2,36.29	2,54.58
XXXI—Community Development Projects, National Extension Service and Local Development Works.	3.06	2.74
XXXII—Miscellaneous Social and Developmental Organisations	2,95.96	5,00.93
Total—D—Social and Developmental Services ..	15,21.08	14,60.93
E—Multipurpose River Schemes, Irrigation and Electricity Schemes—		
XXXIII—Multipurpose River Schemes	55.13	43.17
XXXIV—Irrigation, Navigation, Embankment and Drainage Works (Commercial).	21.31	20.85
XXXV—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).	16.98	12.69
Total—E—Multipurpose River Schemes, Irrigation and Electricity Schemes.	93.42	76.71
F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—		
XXXVII—Public Works	1,12.37	1,22.98
Total—F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.	1,12.37	1,22.98
G—Transport and Communications (Other than Roads)—		
XXXIX—Ports and Pilotage	0.52	0.42
XLIII—Road and Water Transport Schemes	33.15	38.77
Total—G—Transport and Communications (Other than Roads).	33.67	39.19

SUMMARY OF TRANSACTIONS—*contd.*

of rupees)

Disbursements	Actuals	
	1966-69	1969-70
CONSOLIDATED FUND—<i>contd.</i>		
Revenue—<i>contd.</i>		
D—Social and Developmental Services—		
27—Scientific Departments	0.78	0.61
28—Education	49,19.30	59,06.15
29—Medical	10,55.09	10,54.21
30—Public Health	7,48.53	8,69.19
31—Agriculture	14,22.59	12,48.64
33—Animal Husbandry	2,19.19	2,36.51
34—Co-operation	1,20.46	1,24.73
35—Industries	4,88.42	5,44.50
37—Community Development Projects, National Extension Service and Local Development Works.	4,70.82	5,07.82
38—Labour and Employment	4,86.21	4,95.46
39—Miscellaneous Social and Developmental organisations ..	2,82.06	4,29.41
Total—D—Social and Developmental Services ..	1,08,14.35	1,23,17.23
E—Multipurpose River Schemes, Irrigation and Electricity Schemes—		
42—Multipurpose River Schemes	3,29.60	3,82.72
43—Irrigation, Navigation, Embankment and Drainage Works (Commercial).	97.00	1,13.39
44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).	4,37.31	6,67.81
Total—E—Multipurpose River Schemes, Irrigation and Electricity Schemes.	8,63.91	11,63.92
F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—		
50—Public Works	11,21.49	14,29.92
51A—Greater Calcutta Development Schemes	67.41	89.33
Total—F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.	11,88.90	15,19.25
G—Transport and Communications (Other than Roads)—		
53—Ports and Pilotage	17.73	17.37
57—Road and Water Transport Schemes	59.50	69.82
Total—G—Transport and Communications (Other than Roads)	77.23	87.19

STATEMENT No. 1—

(In lakhs

Receipts	Actuals	
	1968-69	1969-70
PART I—		
(1)		
I—Miscellaneous—		
XLVIII—Contributions and Recoveries towards Pensions and Other Retirement Benefits.	13 75	14 19
XLIX—Stationery and Printing	7 23	9 58
LI—Forest	2,50 31	2,44 70
LII—Miscellaneous	11,07 89	10,82 08
Total—I—Miscellaneous	<u>13,79 18</u>	<u>13,50 55</u>
J—Contributions and Miscellaneous Adjustments—		
LV—State's share of Union Excise Duties	22,75 28	22,66 91
LVI—Grants-in aid from Central Government	21,08 80	44,16 21
LVII—Miscellaneous adjustments between Central and State/ Union Territory Governments.	8 95	3 19
LVIII—Dividends, etc., from Commercial and other Undertakings.	0 89	2 47
Total—J—Contributions and Miscellaneous Adjustments	<u>43,93 92</u>	<u>66,86 78</u>
K—Extraordinary Items—		
LX—Extraordinary Receipts .. .. .	..	(a) -1 02
LXI—Pre-partition Receipts .. .. .	..	(b)
LXIA—Receipts connected with the National Emergency ..	77 52	..
Total—K—Extraordinary Items	<u>77 52</u>	<u>-1 02</u>
Total—Revenue Receipts	<u>2,24,52 66</u>	<u>2,61,67 55</u>

(a) Represents refund of revenue accounted for in earlier years.

(b) Actual receipt is Rs.587.

SUMMARY OF TRANSACTIONS—*contd.*

of rupees)

Disbursements	Actuals	
	1968-69	1969-70
CONSOLIDATED FUND—<i>contd.</i>		
Revenue—<i>contd.</i>		
I—Miscellaneous—		
64—Famine Relief	14,22·19	7,22·63
65—Pensions and Other Retirement Benefits	2,87·23	3,30·77
67—Privy Pursos and Allowances of Indian Rulers	0·66	0·24
68—Stationery and Printing	96·16	1,07·00
70—Forest	2,84·75	2,32·33
71—Miscellaneous	20,23·31	23,23·99
Total—I—Miscellaneous	41,14·30	37,16·86
J—Contributions and Miscellaneous Adjustments—		
76—Other Miscellaneous Compensations and Assignments	31·52	28·88
Total—J—Contributions and Miscellaneous Adjustments	31·52	28·88
K—Extraordinary Items—		
78A—Expenditure connected with the National Emergency	2,56·05	(c)
Total—K—Extraordinary Items	2,56·05	..
Total—Expenditure on Revenue Account	2,45,55·23	2,71,73·92
Revenue Deficit	-21,02·57	-10,06·37
(2) Capital		
Capital Expenditure Outside the Revenue Account—		
Payment of Compensation to Land Holders, etc., on the Abolition of the Zamindari System.	2,29·94	3,23·60
Agricultural Improvement and Research	1,82·01	2,59·84
Industrial and Economic Development	1,31·30	1,68·67
Multipurpose River Schemes	6,16·61	5,10·51
Irrigation, etc. (Commercial)	62·37	2,09·88
Irrigation, etc. (Non-Commercial)	37·28	48·71
Public Works	4,82·31	4,40·60
Greater Calcutta Development Scheme	1,48·47	1,53·02
Other Works	4,52·76	4,44·83
Road and Water Transport Schemes	6·43	5·72
Payments of Commuted Value of Pensions	7·58	9·44
Schemes of Government Trading	1,18·56	2,16·67
Total—Capital Expenditure Outside the Revenue Account	24,75·62	27,91·49

(c) The expenditure has been shown under "71—Miscellaneous".

STATEMENT No. 1—

(In lakhs)

Receipts	Actuals	
	1968-69	1969-70
PART I—		
(3)		
Public Debt		
Permanent Debt	9,13.58	12,49.98
Floating Debt	55,92.38	40,29.52
Loans from the Central Government	70,38.75	59,26.18
Other Loans	1,49.61	1,47.43
Total	1,36,94.32	1,13,53.11

Loans and Advances by the State and Union Territory Governments—

Recoveries of Loans and Advances	10,59.64	10,43.05
Total—Consolidated Fund	3,72,06.62	3,85,63.71

PART II—

Contingency Fund	6.01	(a) 69.54
Total—Contingency Fund	6.01	69.54

(a) Out of this Rs.68,72, 579 represent expenditure met out of Contingency Fund during earlier years and recouped to the Fund during 1969-70. Details are given in Appendix I.

SUMMARY OF TRANSACTIONS—*contd.*

of rupees)

	Disbursements	Actuals	
		1968-69	1969-70
CONSOLIDATED FUND—<i>concl'd.</i>			
Debt—			
Public Debt			
Permanent Debt .. .. .	.. .. .	7,13.49	7,12.33
Floating Debt .. .. .	.. .. .	55,92.38	40,29.52
Loans from the Central Government .. .. .	.. .. .	24,93.99	43,45.19
Other Loans .. .. .	.. .. .	54.59	52.03
	Total	88,54.45	91,39.07
 Loans and Advances by the State and Union Territory Governments—			
Loans and Advances .. .. .	.. .. .	22,37.92	16,20.10
	Total—Consolidated Fund	3,81,23.22	4,07,24.58
 CONTINGENCY FUND			
Contingency Fund .. .. .	.. .. .	68.57	(b)7.04
	Total—Contingency Fund	68.57	7.04

(b) Out of this Rs.6,22,384 represent expenditure met out of Contingency Fund during 1969-70 and not recouped to the Fund till the close of the year. Details are given in Appendix II.

STATEMENT No. 1—

(In lakhs

Receipts	Actuals	
	1968-69	1969-70
PART III—		
Debt (Other than that mentioned in Part I),		
Unfunded Debt	4,66.75	6,50.96
Deposits and Advances ^(a)		
Deposits Bearing Interest—		
A—Reserve Funds	10.24	10.29
B—Other Deposit Accounts .. .. .	..	..
Deposits Not Bearing Interest—		
A—Sinking Funds	11,59.86	9,03.22
B—Reserve Funds	1,45.66	1,46.34
C—Other Deposit Accounts	90,66.65	94,63.47
Advances Not Bearing Interest	6,14.89	6,10.52
Suspense	1,53,85.36	1,62,05.44
Miscellaneous .. .. .	..	5,28.32
Remittances	1,14,72.73	42,99.85
	Total—Public Account ..	3,83,22.14 3,28,18.41
	Total—Receipts ..	7,55,34.77 7,14,51.66
	Opening Cash Balance ..	78.44 10,09.42
	Grand Total ..	7,56,13.21 7,24,61.08

(a) For details by minor heads refer to statement No. 16.

SUMMARY OF TRANSACTIONS—concl'd.

of rupees)

	Disbursements	actuals	
		1968-69	1969-70
PUBLIC ACCOUNT			
Deposits and Remittances			
Unfunded Debt		2,52·66	2,98·64
* Deposits and Advances (a)			
Deposits Bearing Interest—			
A—Reserve Funds .. .. .		..	..
B—Other Deposit Accounts .. .. .		..	..
Deposits Not Bearing Interest—			
A—Sinking Funds		1,21·62	5,43·52
B—Reserve Funds		1,42·56	1,40·51
C—Other Deposit Accounts		93,27·22	95,41·58
Advances Not Bearing Interest'		6,81·81	6,42·34
Suspense		1,69,75·15	1,48,66·60
Miscellaneous .. .. .		..	..
Remittances		89,10·98	78,82·87
		<hr/>	<hr/>
	Total—Public Account ..	3,64,12·00	3,39,16·01
		<hr/>	<hr/>
	Total—Disbursements ..	7,46,03·79	7,46,47·63
		<hr/>	<hr/>
	Closing Cash Balance ..	10,09·42 (b)	-21,86·55
		<hr/>	<hr/>
	Grand Total ..	7,56,13·21	7,24,61·08
		<hr/>	<hr/>

(b) For explanation of minus balance, please see explanatory note No. 6 below Statement No. 7 on page 34.

Explanatory notes—

1. *Receipts from Central Government*—Of the total revenue receipts of Rs. 2,61.68 crores in 1969-70, Rs. 94.72 crores were received from Government of India as shown below :—

	(In crores of rupees)
(i) Share of net proceeds of taxes on Income other than Corporation Tax ..	27.37
(ii) Estate Duty	0.62
(iii) Share of Union Excise Duties	22.67
(iv) Grants in lieu of tax on railway passenger fares	0.89
(v) Grants received from the Government of India	43.27
Total ..	94.72

2. *Taxation changes during the year*—A new tax "Tax on Paddy purchased by Rice-Mills" was imposed from 14th January 1970, the estimated annual receipt under which was Rs. 1.00 crore and the yield during the year was Rs. 0.19 crore.

The rates and scope of the following taxes/duties were increased to increase revenue by Rs. 6.27 crores annually as shown below :—

	(In crores of rupees.)
The Bengal Finance (Sales Tax) Act, 1941	3.60
West Bengal Sales Tax Act, 1954	1.45
Bengal Motor Spirit Sales Taxation Act, 1941	1.00
State Excise Duties	0.22

3. *Revenue Receipts*—The increase of Rs. 37.15 crores in revenue receipts from Rs. 2,24.53 crores in 1968-69 to Rs. 2,61.68 crores in 1969-70 was mainly under :—

Major head of account	(In crores of rupees)	Increase	Reasons for the increase
Grant-in-aid from Central Government	23.07		Increase in grants-in-aid from Central Government for non-Plan purposes.
Sales Tax	6.41		Increased receipt under State and Central Sales Tax Acts due to more collection and new measures of taxation.
Taxes on Income other than Corporation Tax.	5.93		Increase in the share of net proceeds assigned to the State.
Land Revenue	2.64		Increase in receipt from management of ex-zamindari estates and ordinary revenues.
State Excise Duties	2.40		Increase in receipt from country spirits and commercial spirits.
Miscellaneous Social and Developmental Organisations.	2.05		Increased receipts from Employees' State Insurance Scheme.
Other Taxes and Duties	1.70		Increased receipt due to new taxation measures and more collection from existing taxes.

The increase in revenue under the above heads was partly set-off by decrease under "Agriculture" (Rs. 3.00 crores) due to less receipts from agriculture and "Interest" (Rs. 2.85 crores) due to less receipts of interest of loans and advances by State Government and interest on capital advanced to Damodar Valley Corporation and cumulative effect of decrease under other heads (Rs. 1.20 crores).

4. *Expenditure on Revenue Account*—The increase of Rs. 26.19 crores in expenditure on Revenue account from Rs. 2,45.55 crores in 1968-69 to Rs. 2,71.74 crores in 1969-70 was mainly under :—

(In crores of rupees)

Major head of account	Actuals		Increase	Reasons for increase
	1968-69	1969-70		
Education	49.19	59.06	9.87	Larger grants to non-Government educational institutions, larger expenditure on development schemes and additional dearness allowance.
Police	19.59	24.20	4.61	More expenditure on district executive force, Presidency police and loss on supply of food-stuffs to police personnel at concessional rates.
Interest	20.63	23.82	3.19	More expenditure on interest on Central Government loans and permanent loans.
Public Works	11.21	14.30	3.09	More expenditure on communications.
Medical	16.55	19.54	2.99	More expenditure on development schemes and purchase of stock.
Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).	4.37	6.68	2.31	More expenditure on repairs to flood protection works and embankment damages caused by flood.
Miscellaneous Social and Developmental Organisations.	2.83	4.29	1.46	More expenditure on development schemes and purchase of stock for construction board works.
Public Health	7.49	8.69	1.20	More expenditure on purchase of stock for public health works.
Miscellaneous Departments	5.27	6.41	1.14	More expenditure on food and supplies and miscellaneous.
General Administration ..	6.58	7.65	1.07	Enhancement in rate of dearness allowance.

The increase was partly counterbalanced by decrease in revenue expenditure under "Famine Relief" (Rs. 6.99 crores) due to less expenditure on relief works and "Agriculture" Rs. 1.74 crores) due to less expenditure on development schemes.

**STATEMENT No. 2—CAPITAL OUTLAY OUTSIDE THE REVENUE
ACCOUNT**

PROGRESSIVE CAPITAL OUTLAY TO END OF 1969-70

(In lakhs of rupees)

Nature of expenditure	Expenditure up to 1968-69	Expenditure during 1969-70	Total
92—Payment of Compensation to Land Holders, etc., on the Abolition of the Zamindari System.	24,88·18	3,23·60	28,11·78
95—Capital Outlay on Schemes of Agricultural Improvement and Research.	22,53·87	2,59·84	25,13·71 ^f
96—Capital Outlay on Industrial and Economic Development.	12,26·30	1,68·67	13,94·97
98—Capital Outlay on Multipurpose River Schemes	1,50,43·47	5,10·51	1,55,53·98
99—Capital Outlay on Irrigation, Navigation, etc., Works (Commercial).	8,39·65	2,09·88	10,49·53
100—Capital Outlay on Irrigation, Navigation, etc., Works (Non-Commercial).	6,45·99	48·71	6,94·70
101—Capital Outlay on Electricity Schemes ..	1,28·13	..	1,28·13
103—Capital Outlay on Public Works ..	1,07,41·44	4,40·60	1,11,82·04
106A—Capital Outlay on Greater Calcutta Development Scheme.	4,89·03	1,53·02	6,42·05
109—Capital Outlay on Other Works ..	96,28·83	4,44·83	1,00,73·66
114—Capital Outlay on Road and Water Transport Schemes.	7,28·60	5·72	(b)7,34·32
119—Capital Outlay on Forests	0·13	..	0·13
120—Payments of Commuted Value of Pensions ..	83·68	9·44	93·12
124—Capital Outlay on Schemes of Government Trading.	-13,56·55	(a)2,16·67	-11,39·88
125—Appropriation to the Contingency Fund ..	5,00·00	..	5,00·00
Total ..	<u>4,34,40·75(c)</u>	<u>27,91·49</u>	<u>4,62,32·21</u>

Notes—

(1) The financial results of different schemes the expenditure on which has been recorded under the major heads "98—Capital Outlay on Multipurpose River Schemes" and "99—Capital Outlay on Irrigation, Navigation, etc., Works (Commercial)" are given in statement no. 3.

(a) This head records net expenditure on schemes of Government trading after taking credit for the receipts during the year. The minus expenditure was mainly due to larger recoveries on account of sale proceeds of food grains.

(b) Includes capital advance of Rs. 6,16·80 lakhs to Calcutta State Transport Corporation (Rs. 6,01·96 lakhs) and North Bengal State Transport Corporation (Rs. 14·64 lakhs). The advances represent outlays incurred by Government before formation of those Corporations. On their formation, the amount was treated as capital advanced to them—terms and conditions have not yet been settled.

(c) Differs from similar figure in Finance Accounts, 1968-69 due to *pro-forma* adjustment of progressive expenditure under "125—Appropriation to the Contingency Fund."

STATEMENT No. 2—CAPITAL OUTLAY OUTSIDE THE REVENUE
ACCOUNT—concl^d.

(2) In 1969-70 Government invested Rs. 1,45.30 lakhs in Government commercial and industrial undertakings (Rs. 78.50 lakhs), other commercial and industrial undertakings (Rs. 12.00 lakhs) and Co-operative institutions (Rs. 54.80 lakhs).

The total investment of Government in the share capital and debentures of different concerns at the end of 1967-68, 1968-69 and 1969-70 were Rs. 25,38.37 lakhs, Rs. 26,73.27 lakhs and Rs. 28,18.57 lakhs. The dividend/interest received therefrom was Rs. 1.49 lakhs, Rs. 0.89 lakh and Rs. 2.47 lakhs respectively. Further details are given in Appendix III.

(3) *Pro forma* accounts for 1968-69 to 1969-70 of schemes included under the major head, "124—Capital Outlay on Schemes of Government Trading" have not been furnished to Audit.

(4) A summary of the financial results of the working of the departmentally managed Government undertakings as disclosed by the latest available *pro forma* accounts is given below:—

(In lakhs of rupees)					
Name of the undertaking	Major head under which accounted for	Year of account	Capital employed	Profit(+) or Loss(-)	Percentage of profit or loss in relation to capital employed
1	2	3	4	5	6
Greater Calcutta Milk Supply Scheme.	124—Capital Outlay on Schemes of Government Trading.	1962-63	4,20.82	-20.89	4.96
Scheme for Production of Shark Liver Oil, Fish-meal, etc.	31—Agriculture ..	1962-63	0.66	0.06	9.09
Scheme for State Trading in Rice and Paddy.	124—Capital Outlay on Schemes of Government Trading.	1963-64	19,75.63	-52.95	2.68
Scheme for State Trading in Wheat and Wheat-Products.	124—Capital Outlay on Schemes of Government Trading.	1964-65	1,71.18	-13.47	7.87
Brooklyn Ice Plant and Cold Storage.	31—Agriculture ..	1964-65	12.91	1.21	9.37
Central Engineering Organisation.	35—Industries ..	1965-66	33.02	-4.55	13.78
Surgical Instruments Servicing Station, Baranpur.	35—Industries ..	1964-65	4.03	0.01	0.25
Durgapur State Transport Services.	57—Road and Water Transport Schemes/ 114—Capital Outlay on Road and Water Transport Schemes.	1964-65	31.96	-2.04	8.26
Brick and Tile Board (excluding Durgapur Unit).	124—Capital Outlay on Schemes of Government Trading.	1967-68	12.27	-0.16	1.30
Hospital Appliances Scheme of Central Engineering Organisation.	35—Industries ..	1966-67	1.84	-0.29	15.76
Government Saw Mills, Siliguri.	70—Forest ..	1968-69	17.70	0.55	3.11

STATEMENT No. 3—FINANCIAL RESULTS

Name of project	Direct capital outlay		Direct revenue (Public Works) receipts during 1969-70	Total revenue receipts
	(In lakhs)			
	During 1969-70	To end of 1969-70		
1	2	3	4	5
A—IRRIGATION WORKS—UN-PRODUCTIVE—				
Midnapore Canal .. ..	..	83.07	2.61	2.61
Damodar Canal .. ..	..	1,28.19	16.39	16.39
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—UN-PRODUCTIVE—				
Sonarpur-Arapanch Drainage Scheme ..	..	94.11	..	..
Bagjola-Ghuni-Jatragachi Drainage Scheme ..	..	88.83	..	..
Hijli Tidal Canal .. ..	..	25.51	0.03	0.03
Eastern Canals .. ..	..	21.82	1.31	1.31
C—MULTIPURPOSE RIVER SCHEME—				
Mayarakshi Reservoir Project ..	14.91	16,09.70	38.60	38.60
Grand Total (A + B + C) (a)	14.91	20,51.23	58.94	58.94

Explanatory notes—

Productive and Unproductive Works—Works in the Irrigation Department are classified as productive or unproductive according as the net revenue (gross revenue less working expenses) derived from each work on the expiry of ten years from the date of closure of the construction estimates covers or does not cover the prescribed annual interest charges on capital invested.

The rate of interest prescribed for different years was as follows :—

Projects sanctioned before 1st April 1919—4 per cent.

Projects sanctioned between 1st April 1919 and 1st August 1921—5 per cent.

Projects sanctioned between 2nd August 1921 and 31st March 1941—6 per cent.

Projects sanctioned between 1st April 1941 and 31st March 1956—4 per cent.

Projects sanctioned from 1st April 1956—4½ per cent.

The productivity test involves certain *pro-forma* adjustments which do not appear in Government accounts. If a work classed as productive fails to yield the prescribed return for three successive years, it is transferred to the unproductive class. Similarly, if a work classed as unproductive succeeds in yielding for three successive years the prescribed return, it is transferred to the productive class.

There was no productive work in the State at the end of 1969-70.

(a) Financial results of schemes costing Rs. 15 lakhs and more have only been included.

OF IRRIGATION WORKS

of rupees)

Net revenue before charging interest			Interest on capital	Net profit or loss after meeting interest	
Direct working expenses.	Surplus of revenue over expenditure (+) or excess of expenditure over revenue (-)	Rate per cent. on capital outlay to end of 1969-70		Surplus of revenue over expenditure (+) or excess of expenditure over revenue (-)	Rate per cent. on capital outlay to end of 1969-70
6	7	8	9	10	11
13.50	-10.89	13.11	4.57	-15.46	18.61
13.94	+2.45	1.91	7.11	-4.66	3.64
9.27	-9.27	9.85	5.18	-14.45	15.35
8.20	-8.20	9.23	4.89	-13.09	14.74
4.41	-4.38	17.17	1.40	-5.78	22.65
12.41	-11.10	50.87	1.20	-12.30	56.37
59.42	-20.82	1.29	88.21	-1,09.03	6.77
<u>1,21.15</u>	<u>-62.21</u>	<u>3.03</u>	<u>1,12.56</u>	<u>-1,74.77</u>	<u>8.52</u>

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STATEMENT No. 4—DEBT POSITION

(I) STATEMENT OF BORROWINGS

Nature of borrowing	(In lakhs of rupees)				
	Balance on 1st April 1969	Receipts during the year	Repayments during the year	Balance on 31st March 1970	Increase(+) decrease(-) during the year
I. Permanent debt ..	71,74·31	12,49·98	7,12·33	77,11·96	+ 5,37·65
Floating debt ..	..	40,29·52	40,29·52	..	..
Loans from Central Government.	5,16,30·36	59,26·18	43,45·19	5,32,11·35	+ 15,80·99
Other loans ..	14,02·63	1,47·43	52·03	14,98·03	+ 95·40
Total—Public Debt	6,02,07·30	1,13,53·11	91,39·07	6,24,21·34	+ 22,14·04
II. Unfunded debt ..	23,12·49	6,50·96	2,98·64	26,64·81	+ 3,52·32
Grand Total ..	6,25,19·79	1,20,04·07	94,37·71	6,50,86·15	+ 25,66·36

No law under Article 293 of the Constitution has been passed by the State Legislature laying down the limits within which Government may borrow on the security of the Consolidated Fund of the State.

Explanatory notes—

(1) *Permanent debt*—These are long-term loans (which have a currency of more than 12 months) raised in the open market to finance certain projects, etc. During the year, a loan of Rs. 12,10·07 lakhs bearing 5½ per cent. interest was raised at half per cent. discount. This loan is redeemable at par in 1981. Of this Rs. 9,54·11 lakhs were collected in cash and Rs. 2,55·96 lakhs by conversion of 4 per cent. West Bengal loan, 1969.

Arrangements for amortisation—The following arrangements have been made for amortisation of loans raised in the open market (these are in accordance with the announcements made at the time of floating the loans):

(a) *Depreciation fund*—A sum equal to 1½ per cent. of the total nominal amount of the loan is set apart to form a depreciation fund for purchasing the securities of the loans for cancellation.

(b) *Sinking fund*—In addition to the annual contribution to the respective depreciation fund, an annual contribution is made to the sinking fund for amortisation of loans at such rates as Government may decide from time to time. The balances in the funds at the commencement and end of 1969-70 are given below:—

(In lakhs of rupees)					
	Balance on 1st April 1969	Addition during the year	Withdrawal during the year	Balance on 31st March 1970	
Depreciation fund	8,96·58	1,31·86	..	10,28·44
Sinking fund	33,71·15	4,78·66	5,28·32	33,21·49

Out of the total balance in the funds Rs. 14,92·66 lakhs were invested in the securities of Governments of India, West Bengal and other States. The amount invested in the securities of the State Government itself was Rs. 6,62·54 lakhs.

STATEMENT No. 4—DEBT POSITION—*contd.*(1) STATEMENT OF BORROWINGS—*contd.*

(2) *Floating debt*—This represents borrowings of a purely temporary character such as treasury bills and ways and means advances from the Reserve Bank of India including shortfalls in the cash balances with the Reserve Bank and overdrafts from the Bank. During the year under review, no treasury bills were issued. Ways and means advances taken from the Bank and the overdrafts were fully repaid during the year along with interest.

(3) *Loans from Central Government*—Details of loans taken from Government of India are given in statement No. 17 at pages 124 and 125. During the year State Government paid to Government of India Rs. 17,40.31 lakhs as interest. The extent to which repayment of principal and payment of interest on loans taken from Central Government had become overdue on 31st March 1970 is shown below :

Class of loans	(In lakhs of rupees)	
	Principal	Interest
Sharing of small savings collections .. .. .	.. .. .	3,44.43
Loans for major irrigation and multipurpose river projects ..	51.08	12,04.15
Loans for agricultural production and allied schemes ..	5,88.71	1,63.37
Loans for miscellaneous development purposes	2,20.89	1,01.18
Other Loans	2,68.80	1,94.05
Loans for community development, co-operation and national extension service schemes.	71.13	30.44
Loans for water-supply and drainage schemes	9.08	11.29
Loans for industrial development	58.35	3.91
Loans for rehabilitation of displaced persons (a)	1.85	2.17
Loans for housing schemes	32.25	57.94
Total	13,02.14	21,12.93

The terms and conditions of repayment of five rehabilitation loans of Rs. 1,18.60 lakhs sanctioned during 1958-59 to 1965-66 by Government of India have not been settled. No repayment has consequently been made on these loans.

The terms and conditions of repayment of other rehabilitation loans have not been settled. The State Government pays to Government of India whatever amount is collected including arrears, if any, from the borrowers during the year. Rs. 18,91.13 lakhs as principal and Rs. 18,30.47 lakhs as interest remained outstanding towards repayment of the loans on 31st March 1970 according to the original terms and conditions of repayment. This amount has been arrived at after taking into account Rs. 1,05.89 lakhs, Rs. 1,36.92 lakhs, Rs. 7,50.01 lakhs and Rs. 6,01.17 lakhs adjusted as remission of loans during 1966-67, 1967-68, 1968-69 and 1969-70 respectively.

Rs. 4,06.00 lakhs were received by State Government from Government of India during 1969-70 as ways and means advance for Plan schemes of which Rs. 11.30 lakhs were adjusted as loan and Rs. 3,94.70 lakhs as grant. The loan is included in the total loan of Rs. 59,26.18 lakhs received during the year.

(a) Represents loans for Indian repatriates from Burma.

STATEMENT No. 4—DEBT POSITION—*contd.*(I) STATEMENT OF BORROWINGS—*contd.*

Government of West Bengal has not considered any amortisation arrangement necessary for repayment of loans from Central Government.

(4) *Other loans*—Particulars of outstanding loans are given in the statement no. 17.

(5) *Unfunded debt*—This comprises provident fund balances of Government servants.

(II) OTHER OBLIGATIONS

In addition to the above, the balances at the credit of earmarked and other funds as also certain deposits, to the extent to which they have not been invested but are merged with the general cash balance of Government, also constitute the liability of State Government. Such liability at the end of 1969-70 was Rs. 77,79.44 lakhs as given below (further details are given in statement nos. 16 and 19) :—

Nature of obligations	(In lakhs of rupees)				
	Balance on 1st April 1969	Receipts during the year	Repayments during the year	Balance on 31st March 1970	Net increase(+) or decrease(-) during the year
Interest bearing obligations, such as depreciation reserve fund of commercial undertakings, etc.	5,55.20	10.29	..	5,65.49	+ 10.29
Non-interest bearing obligations, such as deposits of local funds, civil deposits, other earmarked funds, etc.	69,26.48	1,05,13.03	1,02,25.56	72,13.95	+ 2,87.47
Total ..	74,81.68	1,05,23.32	1,02,25.56	77,79.44	+ 2,97.76

(III) SERVICE OF DEBT

(a) Interest on debt and other obligations: The outstanding gross debt and other obligations and the interest charges met from revenue during 1968-69 and 1969-70 are shown below :—

	(In lakhs of rupees)		
	1968-69	1969-70	Increase(+) or decrease(-) during the year
Gross debt and other obligations outstanding at the end of the year.	7,00,01.47	7,28,65.59	+ 28,64.12
(i) Interest paid by Government—			
(a) On public debt and unfunded debt ..	20,06.07	22,94.97	+ 2,88.90
(b) On other obligations	56.85	87.06	+ 30.21
Total ..	20,62.92	23,82.03	+ 3,19.11

STATEMENT No. 4—DEBT POSITION—*concl'd.*(iii) SERVICE OF DEBT—*concl'd.*

	(In lakhs of rupees)		
	1968-69	1969-70	Increase(+) or decrease(-) during the year.
(ii) <i>Deduct—</i>			
(a) Interest received on loans and advances given by Government.	2,32.47	82.01	-1,50.46
(b) Interest realised on investment of cash balances.	0.45	0.85	-0.10
(c) Interest on capital advanced to Damodar Valley Corporation.	2,37.66	61.28	. 76.38
(iii) Net amount of interest charges	15,92.34	22,38.39	+ 6,46.05
Percentage of gross interest "Item (i)" to total revenue receipts.	9.19	9.10	-0.09
Percentage of net interest "Item (iii)" to total revenue receipts.	7.09	8.55	+ 1.46

There were in addition certain other receipts and adjustments (Rs. 3,21.12 lakhs) such as interest received from commercial departments, etc. If these are also taken into account, the net burden of interest (actually paid) on revenue will be Rs. 19,17.27 lakhs (7.32 per cent. of the revenues).

Government also received during the year Rs. 2.47 lakhs dividend on investments in commercial undertakings etc.

(b) Appropriation for reduction or avoidance of debt—

Contribution to Sinking Funds ..	5,06.96	5,27.80	+ 20.84
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STATEMENT No. 5—LOANS AND ADVANCES BY STATE GOVERNMENT

(I) STATEMENT OF LOANS AND ADVANCES

Class of loans and advances	(In lakhs of rupees)				
	Balance on 1st April 1969	Paid during the year	Repaid during the year	Balance on 31st March 1970	Net addition during the year
1. Loans to Municipal Corporations and Municipalities.	(a) 3,43.48	1,30.75	67.28	4,06.95	+ 63.47
2. Loans to district and other local fund committees.	99.25	44.55	0.70	1,43.10	+ 43.85
3. Loans to Co-operative Institutions and Banks.	(a) 4,31.18	94.42	90.80	4,35.30	+ 4.12
4. Loans under Community Development Projects.	4,94.69	2.59	17.10	4,80.18	- 14.51
5. Loans and advances to displaced persons.	33,38.17	23.50	6,05.29	27,56.38	- 5,81.79
6. Advances to cultivators	10,48.08	2,88.20	92.10	12,45.17	+ 1,96.19
7. Loans to Statutory Corporations, Boards and Government Companies.	1,13,78.72 (a)	3,56.31	8.81	1,17,26.22	+ 3,47.50
8. Miscellaneous loans and advances.	21,09.85 (a)	5,98.90	57.71	26,51.04	+ 5,41.19
9. Loans to Government servants.	3,39.05	80.79	1,03.75	3,16.09	- 22.96
Total ..	1,95,83.37	16,20.10	10,43.04	2,01,60.43	+ 5,77.06

(i) Loans paid (Rs 40.19 lakhs) during 1969-70 to Durgapur Chemicals, Ltd. include Rs. 10.19 lakhs for meeting interest liabilities on earlier loans.

A detailed account of the transactions and balances of each class of loan is given in statement no. 18.

(a) Differs from the closing balance shown in Finance Accounts, 1968-69 owing to *pro-forma* adjustment carried out to transfer the balances under the minor heads "Advances under special Law" and "Miscellaneous Loans and Advances" to the new minor heads "Loans to Co-operative Institutions and Banks" and "Loans to Statutory Corporations, Boards and Government Companies" opened in the accounts for 1969-70.

**STATEMENT No. 5—LOANS AND ADVANCES BY STATE
GOVERNMENT—contd.**

(ii) *Recoveries in arrears* :—Detailed accounts of loans to municipalities, zilla parishads and anchal panchayats, Calcutta Corporation, educational institutions, industrial concerns, etc., are maintained in the Audit Office. Recovery of Rs. 4,45.44 lakhs (principal Rs. 3,25.51 lakhs, interest Rs. 1,19.93 lakhs) was overdue from them at the end of 1969-70 as given below :—

(In lakhs of rupees)

Serial No.	Name of the borrower	No. of loans	Amount overdue			Earliest period to which the arrears relate
			Principal	Interest	Total	
1.	Industrial concerns and municipalities receiving loans for rehabilitation of displaced persons.	728	83.98	48.63	1,32.61(a)	1956-57
2.	Municipalities, zilla parishads and anchal panchayats.	168	1,17.41	24.76	1,42.17	1954-55
3.	Calcutta Corporation ..	22	97.95	10.41	1,08.36	1958-59
4.	Calcutta Improvement Trust ..	25	1.10	23.46	24.56	1966-67
5.	Educational institutions ..	102	10.64	8.22	18.86	1957-58
6.	Calcutta Tramways Co., Ltd. ..	2	14.00	0.47	14.47	1967-68
7.	Other statutory bodies ..	11	0.43	3.98	4.41	1967-68
	Total ..	1,058	3,25.51	1,19.93	4,45.44	

In addition to the above, recovery of Rs. 0.52 lakh (principal Rs. 0.42 lakh, interest Rs. 0.10 lakh) from Purulia and Raghunathpur municipalities (Purulia district) against five loans given to them by Government of Bihar prior to 1st November, 1956 is outstanding. The date of commencement of repayment of two more loans (balance Rs. 5.50 lakhs) given to Purulia municipality by Government of Bihar during 1955-56 has not yet been decided by Government of West Bengal consequently no recovery has been made against these two loans.

Information about arrears in recovery of loans and advances the detailed accounts of which are maintained by departmental officers (item nos. 3, 4, 6 and parts of 5 and 8 of the statement at page 26) has not been received.

(a) Includes Rs. 3.38 lakhs repaid by some industrial concerns under orders of Government but remaining unadjusted against their overdue amounts for want of final instructions from Government.

STATEMENT No. 5—LOANS AND ADVANCES BY STATE GOVERNMENT—
concl'd.

(iii) The terms and conditions of repayment of Rs. 88,58.38 lakhs paid as loans to statutory corporations, etc., have not been settled and no repayment has, therefore, been made. Details of the loans are given below :—

Serial No.	No. of loans	(In lakhs of rupees)	
		Amount	Period during which loans were paid
1. West Bengal State Electricity Board ..	88	66,10.38	1955-56 to 1968-69.
2. Calcutta State Transport Corporation ..	49	8,04.33	1960-61 to 1969-70.
3. West Bengal Development Corporation ..	31	4,09.84	1956-57 to 1965-66.
4. Calcutta Metropolitan Sanitation and Water Supply Authority.	15	1,48.76	1966-67 to 1969-70.
5. Howrah Improvement Trust	15	1,66.25	1965-66 to 1969-70.
6. Calcutta Corporation	11	1,55.96	1968-69 to 1969-70.
7. Calcutta Tramways Company Ltd. ..	25	2,54.18	1967-68 to 1969-70.
8. North Bengal State Transport Corporation	9	89.16	1961-62 to 1969-70.
9. Zilla Parishads	61	90.31	1968-69 to 1969-70.
10. Calcutta Improvement Trust	12	63.56	1966-67 to 1969-70.
11. West Bengal Financial Corporation ..	11	38.17	1955-56 to 1969-70.
12. Municipalities	9	15.65	1968-69 to 1969-70.
13. Calcutta Port Commissioners	3	10.00	1967-68 to 1968-69.
14. Durgapur Development Authority ..	9	1.56	1959-60 to 1964-65.
15. West Bengal Bhudan Yagna Board ..	8	0.27	1964-65 to 1966-67.
Total ..	356	88,58.38	

**STATEMENT No. 6—GUARANTEES GIVEN BY GOVERNMENT FOR
REPAYMENT OF LOANS, ETC., RAISED BY STATUTORY CORPORATIONS,
LOCAL BODIES AND OTHER INSTITUTIONS.**

		(In lakhs of rupees)	
		Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1970
(i)	Working capital raised by statutory corporations and dividends thereon.	1,03.50	1,00.00
(ii)	Loans, debentures, bonds, etc., raised by—		
(a)	Statutory corporations and boards	14,23.47	14,23.47
(b)	Co-operative banks and institutions	23,37.22	7,48.95
(c)	Joint stock companies	11,89.32	(a) 1,08.94
(d)	Local bodies	3,00.00	..
	Total ..	53,53.51	23,81.36

No law under Article 293 of the Constitution has been passed by the State Legislature laying down the limits within which Government may give guarantees on the security of the Consolidated Fund of the State.

(a) Please see footnote (b) at page 31.

Particulars of the guarantees by Government as on 31st March 1970 are given below:—

		(In lakhs of rupees)	
Public or other body for which guarantee has been given and brief nature of the guarantee		Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1970
1.	Statutory corporations and boards (3)—		
(a)	Guarantee for repayment of capital and payment of 3½ per cent. dividend thereon.	1,00.00 (Principal) 3.50 (Dividend per annum)	1,00.00
(b)	Guarantee for repayment of amount raised by issue of bonds and payment of interest thereon at stipulated rates.	13,30.47	13,30.47
(c)	Guarantee for repayment of loan taken from Industrial Development Bank of India for purchasing bus chassis.	93.00	93.00
	Total—Statutory corporations and boards ..	15,26.97	15,23.47

**STATEMENT No. 6—GUARANTEES GIVEN BY GOVERNMENT FOR
REPAYMENT OF LOANS, ETC., RAISED BY STATUTORY CORPO-
RATIONS, LOCAL BODIES AND OTHER INSTITUTIONS—*contd.***

(In lakhs of rupees)		
Public or other body for which guarantee has been given and brief nature of the guarantee.	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1970
2. Co-operative banks and institutions—		
(a) Co-operative banks—(4)—		
(i) Guarantee for repayment of debentures issued and payment of interest thereon.	4,65.00	4,65.00
(ii) Guarantee for granting long, medium and short-term loans and cash credit advances by the Reserve Bank of India and the West Bengal State Co-operative Bank for agricultural purposes.	10,06.65	1,66.53
(iii) Guarantee for granting loans for running ration shops	12.00	..
(iv) Guarantee for granting loans for running co-operative rice mill.	40.00	2.10
(v) Guarantee for granting loans for financing wholesale consumers' stores.	3,00.00	..
(b) Taxi-drivers' co-operative societies—(8)—		
Guarantee for repayment of loans and overdrafts and payment of interest thereon.	14.40	4.28
(c) Consumers' co-operative societies—(4)—		
Guarantee for repayment of loans and payment of interest thereon.	36.00	12.18
(d) Co-operative cold storage—(2)—		
Guarantee for repayment of loans and payment of interest thereon.	4.00	2.56
(e) Housing Finance Co-operative Society—(1)—		
Guarantee for repayment of long term loans and payment of interest thereon.	80.00	80.00
(f) Selected co-operative societies acting as agents of the Food Corporation of India—		
Guarantee for repayment of loans and cash credit advances and payment of interest thereon.	3,70.17	20.30
Total—Co-operative banks and institutions	23,37.22	7,48.96

STATEMENT No. 6—GUARANTEES GIVEN BY GOVERNMENT FOR
REPAYMENT OF LOANS ETC., RAISED BY STATUTORY CORPO
RATIONS, LOCAL BODIES AND OTHER INSTITUTIONS—*contd.*

(In lakhs of rupees)		
Public or other body for which guarantee has been given and brief nature of the guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1970
3. Joint stock companies—(8)—		
(i) National Sugar Mills Ltd.—		
Guarantee for repayment of loans and payment of interest thereon.	15.00	..
(ii) National Tannery Co., Ltd.—		
Guarantee for repayment of loans and payment of interest thereon.	6.00	6.00
(iii) Calcutta Electric Supply Corporation Ltd.—		
Guarantee for repayment of loans and payment of interest thereon.	4,70.00	(a)
(iv) West Bengal Small Industries Corporation Ltd.—		
Guarantee for repayment of advance by the State Bank of India.	50.00	17.47
(v) Kalyani Spinning Mills Ltd.—		
Guarantee for repayment of advance by the State Bank of India and payment of interest thereon.	1,10.00	80.50
(vi) Durgapur Chemicals Ltd.—		
Guarantee for payment against supply of equipment etc.	5,33.35	..
(vii) Messrs Film, Kraft Private Ltd.—		
Guarantee for repayment of loan and payment of interest thereon.	2.24 (Principal) 0.31 (Interest)	2.55 (b)
(viii) Messrs. Sudhir Mukherjee Productions—		
Guarantee for repayment of loan and payment of interest thereon.	1.91 (Principal) 0.51 (Interest)	2.4 (b)
Total—Joint stock companies	.. 11,89.32	1,08.9

(a) The guarantee for repayment of a maximum loan of Rs. 4,70.00 lakhs obtained by Calcutta Electric Supply Corporation Ltd., stipulates that guarantee charge at the rate of $\frac{1}{2}$ per cent. per annum on the first Rs. 2,70.00 lakhs and at the rate of $\frac{1}{4}$ per cent. per annum on the balance outstanding from time to time shall be payable by that company to Government. The company has paid the guarantee charge in full.

(b) Position as on 31st December 1969 has been shown. Position as on 31st March 1970 is awaited.

**STATEMENT No. 6 GUARANTEES GIVEN BY GOVERNMENT FOR
REPAYMENT OF LOANS ETC., RAISED BY STATUTORY CORPO-
RATIONS, LOCAL BODIES AND OTHER INSTITUTIONS—concl'd.**

(In lakhs of rupees)		
Public or other body for which guarantee has been given and brief nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1970
4. Local bodies—(1)—		
Guarantee for repayment of amount raised by issue of debentures and payment of interest thereon.	3,00·00	..
Total—Local bodies ..	3,00·00	..

Note : In execution of a guarantee, Government paid during the year Rs 3·90 lakhs in payment of a portion of loan taken by National Sugar Mills Limited from West Bengal Financial Corporation. Rs. 33·10 lakhs have been paid by Government so far (March 1970) in fulfilment of guarantees given in favour of that company. The amount paid has been treated as loan. No recovery has been made from the Sugar Mills nor have the terms and conditions of repayment of the loan been laid down as yet.

**STATEMENT No 7—CASH BALANCES AND INVESTMENT OF CASH
BALANCES**

		(In lakhs of rupees)	
		As on 1st April 1969	As on 31st March 1970
(A) General Cash Balance—			
(1) Cash in Treasuries	.. .. .	15.06	10.73
(2) Deposits with the Reserve Bank	.. .. .	9,94.06	-22,00.21
(3) Remittances in Transit	.. .. .	0.30	2.83
	Total	10,09.42	-21,86.55
 (4) Add—Investments held in the "Cash Balance Investment Account".		6,05.52	23,82.21
	Total (A)	16,14.94	1,95.66
 (B) Other Cash Balances and Investments—			
(1) Cash with departmental officers	.. .. .	17.46	15.13
(2) Permanent advance for contingent expenditure with departmental officers.		22.51	23.09
(3) Investments of earmarked funds	.. .. .	17,99.75	15,22.31
	Total (B)	18,39.72	15,60.53
	Total (A) and (B)	34,54.66	17,56.19

Explanatory notes—

1. The cash balance represents the combined balances of the Consolidated Fund, the Contingency Fund and the Public Account. The balance against "Deposits with the Reserve Bank" represents the balance taking into account the Inter-State monetary settlement advised to the Reserve Bank upto 25th April 1970.

2. Under an agreement with Reserve Bank of India, State Government has to maintain with the Bank a minimum balance of Rs. 50 lakhs every day. The Bank informs Government by telegram of its daily balance with the Bank at the close of each working day. If this balance falls below the agreed minimum, the deficiency is made good either by taking a ways and means advance from the Reserve Bank or by selling treasury bills. The Bank allows Government ways and means advances up to a maximum of Rs. 150 lakhs without any cover. The Bank also allows Government special ways and means advances up to a limit of Rs. 85 lakhs on the security of securities held by the State Government. If even after taking these advances, Government is not able to maintain the minimum cash balance the Bank allows Government overdrafts.

**STATEMENT No. 7—CASH BALANCES AND INVESTMENT OF CASH
BALANCES—concl'd.**

No treasury bills were issued during the year. Rs. 13,19.00 lakhs taken as ways and means advances from the Bank on 33 occasions and Rs. 27,10.52 lakhs as overdrafts on 44 occasions during 1969-70 were fully repaid during the year along with Rs. 5.42 lakhs on account of interest (including arrear interest of Rs. 2.54 lakhs) as shown below :—

		(In lakhs of rupees)
Interest on normal ways and means advances .. .. .	.. .. .	1.63
Interest on special ways and means advances .. .. .	.. .. .	0.73
Interest on overdrafts .. .. .	.. .. .	3.06
	Total	<u>5.42</u>

At the close of the year there was an undischarged liability of Rs. 2.81 lakhs on account of interest on overdrafts.

3. The balances under the head "Remittances in Transit" represent remittances between treasuries and currency chests remaining unadjusted on 31st March 1970.

4. The investments held in the Cash Balance Investment Account were wholly in Government of India securities. Interest realised during the year on those investments was Rs. 0.35 lakh.

5. Details of investments out of earmarked funds are given in statement no. 19.

6. The balance under "Deposits with the Reserve Bank" represents the balance according to Government accounts after taking into account inter-Governmental monetary settlements advised to the Bank upto 25th April 1970. The minus balance was due to large net payments towards the close of the year by the Bank.

**STATEMENT No. 8—SUMMARY OF BALANCES UNDER CONSOLIDATED
FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT**

The following is a summary of balances on 31st March 1970 :—

Debit balance	Section of the General Account	Name of account	Credit balance
Rs.			Rs.
		Consolidated Fund—	
5,01,48,53,686	A to K and Part of T.	Government Account.	
	O ..	Public Debt	6,24,21,34,451
2,01,60,42,537	Q ..	Loans and Advances by the State and Union Territory Governments—	
		Contingency Fund—	
		Contingency Fund	4,92,77,785
		Public Account—	
	S ..	Unfunded Debt	26,64,80,840
	T ..	Deposits and Advances—	
		(i) Deposits bearing interest	5,65,48,994
		(ii) Deposits not bearing interest—gross balance	87,36,26,586
15,22,30,807	..	Investments.	
7,05,70,545	..	(iii) Advances not bearing interest .. .. .	.. .. .
		(iv) Suspense—	
23,82,21,247	..	Investments.	
		Other items (net)	5,36,50,812
	U ..	Remittances—	
34,27,16,607	..	I—Remittance within India	7,42,61,123
	X ..	Cash Balance (Closing)	21,86,54,838
<u>7,83,46,35,429</u>		Total	<u>7,83,46,35,429</u>

STATEMENT No. 8—SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT—*contd.*

Explanatory notes—

The significance of the head "Government Account" is explained in note 5 below :—

The other headings in this summary take into account the balances under all account heads in Government books where Government has a liability to repay the moneys received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of Remittance transactions. It must be understood that these balances cannot be regarded as a complete record of the financial position of Government of West Bengal as it does not take into account all the physical assets of the State, such as lands, buildings, communications, etc., nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

2. A summary of receipts, disbursements and balances under Debt, Deposit and Remittance heads and Contingency Fund is given in statement no. 16.

In a number of cases, there are unreconciled differences in the closing balance as reported in statement no. 16 and that shown in the separate registers or other records maintained in the Accounts Office/Departmental Offices for the purpose. Steps are being taken to settle the discrepancies as soon as possible. In many cases full details and documents required for the purpose are awaited from Treasury Officers as detailed in Appendix IV.

The balances are communicated to the departmental officers every year for acceptance thereof. In a large number of cases such acceptances have not been received. Instances where verification and acceptance of balances of large amounts have been unduly delayed are shown in Appendix V.

3. Full details of balances of local funds, deposits and advances, etc., pertaining to the State of Cooch Behar, merged with West Bengal, have not been furnished by administrative authorities. It has not, therefore, been possible to include them in relevant broadsheets and other registers of the Accounts Office and to review them properly. For want of adequate details of the transactions, the balances under "Departmental Advances" and a portion of "Permanent Advances" continue to be shown in lump under the ordinary account heads instead of being split up into relevant departmental heads.

4. Under the Bihar and West Bengal (Transfer of Territories) Act, 1956 certain balances under Capital heads (Outside the Revenue Account) and Debt, Deposit and Remittance heads are to be transferred by Government of Bihar to Government of West Bengal. A portion of the amount under Debt heads was adjusted in the accounts for 1962-63. The other adjustments are under correspondence with Government of Bihar.

5. *Government Account*—Under the system of book-keeping followed in Government Accounts, the amounts booked under revenue, capital and other transactions of Government the balances of which are not carried forward from year to year in the accounts are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under Debt, Deposit, Remittance heads

**STATEMENT No. 8—SUMMARY OF BALANCES UNDER CONSOLIDATED
FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT—concl'd.**

Explanatory notes—concl'd.

and Contingency Fund, the closing cash balance at the end of the year may be worked out and proved. The Government Account for 1969-70 given below will show how the net amount at the end of the year has been arrived at—

Dr.	Details	Cr-
Rs.		Rs.
4,68,78,90,387	A—Amount at the debit of Government Account on 1st April 1969.	
	B—Revenue Receipts .. .. .	.. 2,61,67,55,913
2,71,73,92,467	C—Expenditure on Revenue Account.	
27,91,48,833	D—Capital Expenditure outside the Revenue Account.	
	E—Miscellaneous .. .. .	.. (a)5,28,31,958
	F—Amount at the debit of Government Account on 31st March 1970.	5,01,48,53,686
<u>7,68,44,40,687</u>	Total ..	<u>7,68,44,40,687</u>

(a) Represents amount of Sinking Fund balance transferred to Miscellaneous Government Account on maturity of 4½ per cent. West Bengal Loan, 1969 (details in Statement no. 19).

PART II—Detailed Accounts and Other Statements

A—Revenue and Expenditure

**STATEMENT No. 9—STATEMENT OF REVENUE AND EXPENDITURE
UNDER DIFFERENT HEADS EXPRESSED AS A PERCENTAGE OF
TOTAL REVENUE/TOTAL EXPENDITURE.**

Heads	Amount (in thousands of rupees)	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
Revenue—			
A—Taxes, Duties and Other Principal Heads of Revenue—			
IV—Taxes on Income other than Corporation Tax	28,05,42	11.06	10.65
V—Estate Duty	52,18	0.20	0.19
IX—Land Revenue	10,10,58	3.86	3.72
X—State Excise Duties	16,08,32	6.15	5.92
XI—Taxes on Vehicles	6,24,94	2.39	2.30
XII—Sales Tax	63,30,43	24.19	23.30
XIII—Other Taxes and Duties	21,18,31	8.10	7.80
XIV—Stamp	7,74,90	2.96	2.85
XV—Registration Fees	1,55,89	.59	0.57
Total—Taxes, Duties and Other Principal Heads of Revenue.	1,55,70,97	59.50	57.30
B—Debt Services	4,64,76	1.78	1.71
C—Administrative Services	3,93,70	1.51	1.45
D—Social and Developmental Services	14,60,93	5.58	5.38
E—Multipurpose River Schemes, Irrigation and Electricity Schemes.	76,71	0.29	0.28
F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.	1,22,98	0.47	0.45
G—Transport and Communications (Other than Roads).	39,19	0.15	0.14
I—Miscellaneous	13,50,55	5.16	4.97
J—Contributions and Miscellaneous Adjustments	66,88,78	25.56	24.62
K—Extraordinary Items	-1,02	0.00	0.00
Grand Total—Revenue Receipts ..	2,61,67,55	100.00	96.30

**STATEMENT No. 9—STATEMENT OF REVENUE AND EXPENDITURE
UNDER DIFFERENT HEADS EXPRESSED AS A PERCENTAGE OF
TOTAL REVENUE/TOTAL EXPENDITURE—contd.**

Heads	Amount (in thousands of rupees)	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
<i>Expenditure—</i>			
A—Collection of Taxes, Duties and Other Principal Revenues—			
4—Taxes on Income other than Corporation Tax	10,95	0.04	0.04
9—Land Revenue	7,02,08	2.68	2.59
10—State Excise Duties	1,18,52	0.45	0.44
11—Taxes on Vehicles	22,82	0.09	0.08
12—Sales Tax	67,17	0.26	0.25
13—Other Taxes and Duties	22,60	0.09	0.08
14—Stamps	26,98	0.10	0.10
15—Registration Fees	82,68	0.32	0.30
Total—Collection of Taxes, Duties, etc. ..	10,53,80	4.03	3.88
B—Debt Services	29,09,83	11.12	10.71
C—Administrative Services	43,76,96	16.73	16.11
D—Social and Developmental Services—			
Education	59,06,15	22.57	21.73
Medical	19,54,21	7.47	7.19
Public Health	8,09,19	3.32	3.20
Agriculture	12,48,64	4.77	4.60
Industries	5,44,50	2.08	2.00
Community Development Projects, National Extension Service and Local Development Works.	5,07,82	1.94	1.87
Labour and Employment	4,95,46	1.89	1.82
Other Social and Developmental Services ..	7,91,26	3.03	2.91
Total—Social and Developmental Services ..	1,23,17,23	47.07	45.32

**STATEMENT No. 9—STATEMENT OF REVENUE AND EXPENDITURE
UNDER DIFFERENT HEADS EXPRESSED AS A PERCENTAGE OF
TOTAL REVENUE/TOTAL EXPENDITURE—concl'd.**

Heads	Amount (in thousands of rupees)	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
<i>Expenditure—concl'd.</i>			
E—Multipurpose River Schemes, Irrigation and Electricity Schemes	11,63,92	4.44	4.25
F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.	15,19,25	5.81	5.85
G—Transport and Communications (other than Roads).	87,19	0.33	0.32
I—Miscellaneous	37,16,86	14.21	12.85
J—Contributions and Miscellaneous Adjustments	28,88	0.11	0.12
Grand Total—Expenditure on Revenue Account	2,71,73,92	103.85	100.00

**STATEMENT No. 10—STATEMENT SHOWING THE DISTRIBUTION
BETWEEN CHARGED AND VOTED EXPENDITURE**

1	Charged 2 Rs.	Voted 3 Rs.	Total 4 Rs.
Expenditure on Revenue Account ..	29,61,93,193	2,42,11,99,274	(b) 2,71,73,92,467
Expenditure outside the Revenue Account	3,79,449	27,87,69,384	(c) 27,91,48,833
Disbursements under Public Debt, Loans and Advances, etc.(a).	91,39,07,786	(d) 16,20,09,810	1,07,59,17,596
Total ..	1,21,04,80,428	2,86,19,78,468	4,07,24,66,896

(a) The figures have been arrived at as follows.—

	Charged Expenditure Rs.	Voted expenditure Rs.
Public Debt—		
Permanent Debt	7,12,33,399	....
Floating Debt	40,29,52,000	....
Loans from the Central Government ..	43,45,19,468	....
Other loans	52,02,919	....
—Loans and Advances by the State and Union Territory Governments—		
Loans to Local Funds, Private Parties, etc. ..	....	15,39,31,277
Loans to Government Servants .. .. .	....	80,78,533
Total ..	91,39,07,786	16,20,09,810

(b) Includes Rs. 44,34,088 spent from out of advance obtained from Contingency Fund during 1967-68 (Rs. 16,000) and 1968-69 (Rs. 44,68,088) and recouped during the year, but excludes Rs. 1,55,383 spent from out of advance obtained from Contingency Fund during 1969-70 and not recouped to the Fund till the close of the year.

(c) Includes Rs. 38,491 spent from out of advance obtained from Contingency Fund during 1968-69 and recouped during the year, but excludes Rs. 1 spent from out of advance obtained from Contingency Fund during 1969-70 and not recouped to the Fund till the close of the year.

(d) Includes Rs. 23,50,000 spent from out of advance obtained from Contingency Fund during 1968-69 and recouped to the Fund during the year but excludes Rs. 4,67,000 spent from out of advance obtained from Contingency Fund during 1969-70 and not recouped to the Fund till the close of the year.

**STATEMENT No. 11—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS**

Heads	Actuals for 1969-70 Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—	
IV—Taxes on Income other than Corporation Tax—	
Taxes on Agricultural Income	1,59,83,167
Miscellaneous	13,064
Share of net proceeds assigned to States	27,36,67,195
<i>Deduct—Refunds</i>	-1,21,423
Total ..	28,95,41,993
 V—Estate Duty—	
B—Estate Duty on property other than Agricultural Land—Share of net proceeds assigned to States.	52,18,000
Total ..	52,18,000
 IX—Land Revenue—	
Ordinary Revenue	2,92,48,067
Sale of Government Estates	24,13,914
Sale-proceeds of waste lands and redemption of land tax	12,73,585
Recoveries on account of survey and settlement charges	11,474
Rent, etc., of fisheries	13,52,769
Recovery of cost of maintenance of boundary pillars	6,054
Receipts from the management of ex-Zamindari Estates	5,68,10,428
Rates and cesses on land	72,32,317
Miscellaneous	4,87,067
Recoveries of overpayments	7,651
Collection of Payments for services rendered	22,48,064
<i>Deduct—Refunds</i>	-33,714
Total ..	10,10,57,676

**STATEMENT No. 11—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*contd.***

	Actuals for 1969-70 Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—<i>contd.</i>	
X—State Excise Duties—	
Country Spirits	9,40,07,716
Country Fermented Liquor	50,90,414
Malt Liquors	71,44,516
Wines and Spirits (foreign liquors other than beer, medicated wines and commercial spirits).	3,48,95,832
Receipts from commercial spirits including denatured spirits and medicated wines.	1,52,22,441
Opium	7,92,365
Hemp and other drugs	38,81,918
Fines, Confiscations and Miscellaneous	8,49,287
Recoveries of overpayments	2,272
Collection of Payments for services rendered	4,92,995
<i>Deduct—Refunds</i>	—15,47,948
Total ..	16,08,31,808
XI—Taxes on Vehicles—	
Receipts under the Indian Motor Vehicles Act	1,19,46,410
Receipts under the State Motor Vehicles Taxation Act	4,94,70,263
Other Receipts	11,87,415
<i>Deduct—Refunds</i>	—1,09,976
Total ..	6,24,94,112
XII—Sales Tax—	
Receipts under the Central Sales Tax Act	22,06,62,173
Receipts under the State Sales Tax Act	41,51,01,687
Miscellaneous	1,19,251
<i>Deduct—Refunds</i>	—28,40,310
Total ..	63,30,42,801

**STATEMENT No. 11—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—contd.**

	Actuals for 1969-70
	Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE— contd.	
XIII—Other Taxes and Duties—	
A—Taxes on Luxuries including Taxes on Entertainments, Amusements, Betting and Gambling—	
Entertainment Tax	4,05,11,863
Betting Tax	21,81,877
Totalisater	60,42,337
<i>Deduct—Refunds</i>	—33,132
Total—A ..	5,47,02,945
 B—Electricity Duties—	
Fees under the Indian Electricity Rule, 1956 and fees for the electrical inspection of cinemas	19,30,029
Tax and Duties on Electricity	8,14,48,218
Other Receipts	39,224
<i>Deduct—Refunds</i>	—40,594
Total—B ..	8,33,76,877
 D—Other Items—	
Receipts under the Bengal Raw Jute Taxation Act, 1941	2,60,41,021
Receipts under the West Bengal Taxes on Entry of Goods in Local Areas Act, 1955.	2,73,12,988
Miscellaneous	1,86,82,634
Taxes on Paddy purchase by Rice Mills	19,15,731
<i>Deduct—Refunds</i>	—2,02,050
Total—D ..	7,37,50,924
Grand Total ..	21,18,30,746

**STATEMENT No. 11—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*contd.***

Heads	Actuals for 1969-70
	Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—<i>contd.</i>	
XIV—Stamps—	
A—Non-Judicial—	
Sale of Stamps	6,12,46,615
Duty on impressing documents	20,51,589
Fines and penalties	13,051
Miscellaneous	4,87,271
<i>Deduct—Refunds</i>	—28,39,785
	6,09,58,741
Total—A—Non-Judicial ..	6,09,58,741
B—Judicial—	
(i) Court Fees—	
Court fees realised in stamps	1,57,92,065
	1,57,92,065
Total—(i) ..	1,57,92,065
(ii) Other Receipts—	
Sale of stamps	7,41,348
Fines and Penalties	8,564
Miscellaneous	11,472
<i>Deduct—Refunds</i>	—21,751
	7,39,633
Total—(ii) ..	7,39,633
Total—B—Judicial ..	1,65,31,698
Grand Total ..	7,74,90,439

**STATEMENT No. 11—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*contd.***

Heads	Actuals for 1969-70 Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—<i>concl.</i>	
XV—Registration Fees—	
Fees for registering documents	1,46,52,277
Fees for copies of registered documents	4,19,480
Miscellaneous	5,18,221
<i>Deduct—Refunds</i>	—705
Total ..	1,55,89,273
Total—A—Taxes, Duties and Other Principal Heads of Revenue ..	1,55,70,96,848
 B—DEBT SERVICES—	
XVI—Interest—	
B—Interest from Commercial Departments—	
Interest received from Commercial Departments	2,94,07,055
C—Other Interest Receipts—	
Interest on loans and advances by the State Governments	82,01,478
Interest realised on investments of Cash Balances	34,538
Interest on arrears of revenue—	
(i) Land Revenue	14,18,582
(ii) Other Revenues	1,17,410
(iii) Sales Tax	2,11,499
Interest on Capital advanced to Damodar Valley Corporation	61,27,520
Miscellaneous	9,58,199
Total ..	4,64,76,281
Total—B—Debt Services ..	4,64,76,281

**STATEMENT No. 11—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—contd.**

Heads	Actuals for 1969-70
	Rs.
C—ADMINISTRATIVE SERVICES—	
XVII—Administration of Justice—	
Sale-proceeds of unclaimed and escheated property	21,084
Court-fees realised in cash	7,982
General fees, fines and forfeitures	36,72,235
Receipts of the Official Assignee	1,20,645
Receipts of the Official Receiver	43,704
Miscellaneous fees and fines	1,37,247
Miscellaneous	17,63,204
Recoveries of overpayments	320
Collection of Payments for services rendered	10,174
<i>Deduct</i> —Refunds	—47,683
Total ..	57,28,762
XVIII—Jails—	
Jails	10,55,296
Jails Manufactures	4,78,253
Recoveries of overpayments	6,937
<i>Deduct</i> —Refunds	—4,350
Total ..	15,36,136
XIX—Police—	
Police supplied to Railways	6,595
Police supplied to public departments, private companies and persons ..	69,230
Receipts and recoveries on account of Presidency Police	29,15,502
Fees, fines and forfeitures	17,967
Recoveries of overpayments	3,999
Collection of Payments for services rendered	5,11,346
Miscellaneous	26,12,315
<i>Deduct</i> —Refunds	—10,340
Total ..	61,26,714

**STATEMENT No. 11—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*contd.***

Heads	Actuals for 1969-70
	Rs.
C—ADMINISTRATIVE SERVICES—<i>concl'd.</i>	
XXI—Miscellaneous Departments—	
Examination Fees	84,297
Administration of Indian Partnership Act, 1932	64,440
Administration of Indian Citizenship Act, 1955	1,00,000
Fire Services	23,94,492
Miscellaneous	2,33,38,935
<i>Deduct—Refunds</i>	—4,374
Total ..	2,59,77,790
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Total—C—Administrative Services ..	3,93,69,402
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D—SOCIAL AND DEVELOPMENTAL SERVICES—

XXII—Education—

A—University—

Fees, Government Arts Colleges	12,60,063
Fees, Government Professional Colleges	2,03,756

B—Secondary—

Fees, Government Secondary Schools	10,19,508
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D—Special—

Fees and other receipts, Government Special Schools	70,543
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F—General—

Income from endowments	112
Recoveries of overpayments	5,168
Collection of Payments for services rendered	10,292
Miscellaneous	47,91,371
<i>Deduct—Refunds</i>	—93,494

Total ..	72,67,817
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**STATEMENT No. 11—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*contd.***

Heads	Actuals for 1969-70
	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>	
XXIII—Medical—	
Fees, Medical Schools and Colleges	10,92,344
Hospital Receipts	43,86,020
Sale of medicines	4,42,862
Contributions	7,38,553
Income from endowments	88,578
Recoveries of overpayments	39,808
Collection of Payments for services rendered	9,26,821
Miscellaneous	17,00,829
Receipts on account of provincialisation of Sadar and Subdivisional Hospitals.	84,293
<i>Deduct—Refunds</i>	—82,036
Total ..	94,18,072
XXIV—Public Health—	
Sale-proceeds of sera and vaccines, etc.	97,385
Recoveries of overpayments	1,266
Collection of Payments for services rendered	3,135
Miscellaneous	19,19,005
<i>Deduct—Refunds</i>	—2,998
Total ..	20,17,793
XXV—Agriculture—	
Agricultural Receipt	4,55,92,366
Fisheries	15,84,354
Recoveries of overpayments	3,20,859
Collection of Payments for services rendered	25,083
<i>Deduct—Refunds</i>	—38,908
Total ..	4,74,83,756

STATEMENT No. 11—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*contd.*

Heads	Actuals for 1969-70
	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>	
XXVII—Animal Husbandry—	
Fees, Veterinary Colleges and Schools	9,762
Other Receipts	27,98,274
Collection of Payments for services rendered	1,838
<i>Deduct—Refunds</i>	- 311
Total ..	28,09,563
XXVIII—Co-operation—	
Audit fees	4,08,279
Miscellaneous	8,62,792
Total ..	12,71,071
XXIX—Industries—	
Industries	1,38,70,636
Cottage and Small-Scale Industries	41,07,605
Cinchona Plantations	78,18,479
Recoveries of overpayments	40,950
Collection of Payments for services rendered	8,648
<i>Deduct—Refunds</i>	- 3,87,898
Total ..	2,54,58,420
XXXI—Community Development Projects, National Extension Service and Local Development Works—	
A—Community Development Projects—	
Community Development Projects	2,74,396
Total ..	2,74,396

**STATEMENT No. 11—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—contd.**

Heads	Actuals for 1969-70
	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—concl.	
XXXII—Miscellaneous Social and Developmental Organisations—	
Labour and Employmen	4,72,28,973
Miscellaneous	28,70,681
Deduct—Refunds	-7,224
Total ..	5,00,92,430
Total D—Social and Developmental Services ..	14,60,92,818
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—	
XXXIII—Multipurpose River Schemes—	
Mayurakshi Reservoir Project—	
Water rates	21,67,521
Rent	1,26,904
Miscellaneous	15,65,780
Total—Mayurakshi, etc. ..	38,60,205
Damodar Valley Project—	
Rent	59,814
Miscellaneous	3,96,672
Total—Damodar Valley ..	4,56,486
Grand Total ..	43,16,691

STATEMENT No. 11—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*contd.*

	Heads	Actuals for 1969-70
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—<i>contd.</i>		Rs.
XXXIV—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—		
A—Irrigation—Works—		
(2) Unproductive Works—		
Direct Receipts—		
Water rates	18,63,479
Sale of water	5,232
Navigation	1,019
Rent	14,381
Miscellaneous	66,815
Total—A—Irrigation, etc.		19,50,926
B—Navigation, Embankment and Drainage Works—		
(2) Unproductive Works—		
Direct Receipts—		
Navigation	66,408
Rent	8,787
Miscellaneous	59,350
Total—B—Navigation, etc.		1,34,545
Grand Total		20,85,471
XXXV—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—		
A—Irrigation—Works—		
Direct Receipts—		
Water rates	6,03,739
Rent	704
Fines	124
Miscellaneous	1,73,661
Total—A—Irrigation, etc.		7,78,228

**STATEMENT No. 11—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*contd.***

Heads	Actuals for 1969-70
	Rs.
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—<i>conold.</i>	
XXXV—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—<i>conold.</i>	
B—Navigation, Embankment and Drainage Works—	
Direct Receipts—	
Navigation	12,863
Other canal produce	3,605
Rents	11,185
Recoveries of expenditure	3,884
Miscellaneous	4,59,004
<i>Deduct—Refunds</i>	—6
	4,90,515
Total—B—Navigation, etc ..	4,90,515
	12,68,743
	76,70,905
Total E—Multipurpose River Schemes, Irrigation and Electricity Schemes ..	76,70,905
F—PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS—	
XXXVII—Public Works—	
Rent	13,55,528
Ferry Receipts	67,389
Tolls on Roads	21,01,109
Recoveries of expenditure	5,67,428
Miscellaneous	83,02,897
<i>Deduct—Refunds</i>	—96,085
	1,22,98,266
Total ..	1,22,98,266
	1,22,98,266
Total F—Public Works (Including Roads) and Schemes of Miscellaneous Public Improvements.	1,22,98,266

STATEMENT No. 11—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*contd.*

Heads	Actuals for 1969-70
	Rs.
G—TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS)—	
XXXIX—Ports and Pilotage—	
Registration and other fees	4,972
Miscellaneous	37,548
<i>Deduct</i> —Refunds	—210
Total ..	42,310
<hr/>	
XLIII—Road and Water Transport Schemes—	
A—Road Transport—	
Road Transport Services	38,77,416
Total ..	38,77,416
<hr/>	
Total G—Transport and Communications (other than Roads) ..	39,19,726
<hr/>	
I—MISCELLANEOUS—	
XLVIII—Contributions and Recoveries towards Pensions and other Retirement Benefits—	
Contributions for pensions and gratuities	15,32,973
Miscellaneous	52,658
<i>Deduct</i> —Refunds	—1,66,980
Total ..	14,18,651
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XLIX—Stationery and Printing—	
Stationery receipts	2,88,775
Sale of plain paper used with stamps	1,72,327
Sale of Gazettes and other Government publications	49,680
Other press receipts	4,47,050
Receipts in England	216
Total ..	9,58,048
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**STATEMENT No. 11—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*contd.***

Heads	Actuals for 1969-70
	Rs.
I—MISCELLANEOUS—<i>concl'd.</i>	
LI—Forest—	
Timber and other produce removed from the forests by Government agency	48,95,606
Timber and other produce removed from the forests by consumers or purchasers.	1,15,29,578
Drift and waif wood and confiscated forest produce	1,62,552
Receipts from the management of ex-Zamindary Estates	72,63,939
Miscellaneous	6,21,975
<i>Deduct—Refunds</i>	- 3,273
Total ..	2,44,70,377
LII—Miscellaneous—	
Unclaimed deposits	1,62,73,127
Sale of old stores and materials	1,39,749
Fees for Government audit.. .. .	21,709
Rents, rates and taxes	5,71,908
Other fees, fines and forfeitures	5,72,703
Receipts in connection with Elections	70,327
Receipts on account of Displaced persons	6,39,56,353
Receipts from State Lotteries	77,51,564
Recoveries of overpayments	12,11,785
Collection of Payments for services rendered	14,42,563
Miscellaneous	1,48,77,681
Loss or gain by exchange	1
Civil Defence	63,56,764
<i>Deduct—Refunds</i>	- 50,38,772
Total ..	10,82,07,467
Total—I—Miscellaneous ..	13,50,54,543

**STATEMENT No. 11—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*contd.***

Heads	Actuals for 1968-70
	Rs.
J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS—	
LV—States' Share of Union Excise Duties—	
State's share of Union Excise Duties	18,21,44,000
Share of Net proceeds of Additional Duties of Excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957, assigned to State.	4,45,47,000
Total ..	<u>22,66,91,000</u>
LVI—Grants-in-aid from Central Government—	
A—Statutory Grants-in-aid—	
Grants under Article 275 of the Constitution	22,66,75,000
B—Other Grants-in-aid—	
Grants for State Plan Schemes	11,27,00,000
Miscellaneous Department	2,85,023
Education	85,04,263
Labour and Employment	30,03,200
Public Health	3,47,00,848
Agriculture	17,94,176
Animal Husbandry	2,033
Co-operation	18,59,500
Industries	7,26,000
Community Development Projects, National Extension Service and Local Development Works	6,87,432
Miscellaneous Social and Developmental Organisations	1,01,36,374
Irrigation, Navigation, Embankment and Drainage Works	7,25,000
Public Works	2,77,37,792
Road and Water Transport Scheme	31,441
Forest	4,14,600
Miscellaneous	3,25,872
Police	31,250
Miscellaneous—	
Grants in lieu of Tax on Railway Passenger Fares	89,54,000
Relief and Rehabilitation of Displaced Persons	6,21,258
Welfare of Backward Classes	17,25,000
<i>Deduct—Refunds</i>	- 19,103
Total ..	<u>44,16,20,959</u>

**STATEMENT No. 11—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—concl'd.**

Heads	Actuals for 1969-70 Rs.
J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS—concl'd.	
LVII—Miscellaneous Adjustments between Central and State/Union Territory Governments—	
Contributions from the Central Government on account of administration of the Petroleum Act.	1,67,038
Contributions from the Central Government on account of administration of the Explosives Act.	3,329
Contributions from the Central Government on account of administration of the Indian Arms Act.	1,28,070
Contributions from the Central Government on account of administration of the Rice Milling Industry (Regulation) Act.	20,697
Total	3,19,134
LVIII—Dividends, etc., from Commercial and other Undertakings—	
Co-operative Societies	73,294
Other Commercial and Industrial Undertakings	8,500
Other Miscellaneous Undertakings	1,64,780
Total	2,46,574
Total J—Contributions and Miscellaneous Adjustments	66,88,77,667
K—EXTRAORDINARY ITEMS—	
LX—Extraordinary Receipts—	
<i>Deduct—Refunds</i>	-1,02,000
Total	-1,02,000
LXI—Pre-partition Receipts—	
Administration of Justice	587
Total	587
Total—K—Extraordinary Items	-1,01,413
Grand Total—Revenue	2,61,67,55,043

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS

Heads	Actuals for 1969-70		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
A—COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUES—			
4—Taxes on Income other than Corporation Tax—			
Collection of Tax on Agricultural Income	..	10,95,396	10,95,396
Total	..	10,95,396	10,95,396
9—Land Revenue—			
Charges of administration	1,22,84,024	1,22,84,024
Management of Government Estate	1,48,306	1,48,306
Survey, Settlement and Record Operations	1,14,84,270	1,14,84,270
Land Records	96,513	96,513
Expenditure in connection with ex-Zamindary Estates.	2,186	4,53,22,382
Works..	8,70,435	8,70,435
Total	..	2,186	7,02,05,930
10—State Excise Duties—			
Superintendence	27,70,415	27,70,415
District Executive Establishment	88,59,687	88,59,687
Works	827	827
Cost of opium supplied to State Excise Department.	2,21,093	2,21,093
Total	..	1,18,52,022	1,18,52,022
11—Taxes on Vehicles—			
Charges of Collection under Motor Vehicles Acts.	22,82,492	22,82,492
Total	..	22,82,492	22,82,492

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—contd.

Heads	Actuals for 1969-70.		
	Charged	Vcted	Total
	Rs.	Rs.	Rs.
A—COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUES—contd.			
12—Sales Tax—			
Collection Charges	67,16,528	67,16,528
Total	67,16,528	67,16,528
13—Other Taxes and Duties—			
Collection Charges—			
Entertainment Tax	5,15,316	5,15,316
Betting Tax	10,000	10,000
Charges under the Electricity Acts	10,63,402	10,63,402
Taxes on Entry of Goods in Local Areas	6,71,020	6,71,020
Total	22,59,738	22,59,738
14—Stamps—			
A—Non-Judicial—			
Superintendence	2,44,018	2,44,018
Charges for the sale of stamps	13,53,747	13,53,747
Cost of stamps supplied from Central Stamp Stores.	6,36,263	6,36,263
Total (A)	22,34,028	22,34,028
B—Judicial—			
Superintendence	1,22,094	1,22,094
Charges for the sale of stamps	78,894	78,894
Cost of stamps supplied from Central Stamp Stores.	2,63,020	2,63,020
Total (B)	4,64,008	4,64,008
Total	26,98,036	26,98,036

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.—*contd.*

Heads	Actuals for 1969-70		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
A—COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUES—<i>concl.</i>			
15—Registration Fees—			
Superintendence .. .. .	..	2,04,152	2,04,152
District Charges .. .. .	..	80,63,437	80,63,437
Total .. .. .	..	82,67,589	82,67,589
Total A—Collection of Taxes, Duties and Other Principal Revenues.	2,186	10,53,77,731	10,53,79,917
B—DEBT SERVICES—			
16—Interest on Debt and Other Obligations—			
A—Interest on Public Debt and Other Obligations—			
1—Interest on Ordinary Debt—			
(i) Debt raised in India—			
1. Interest on Permanent Loans	3,82,93,141	..	3,82,93,141
2. Discount of loans	5,01,025	..	5,01,025
3. Floating Loans—			
Interest on other Floating Loans	5,42,204	..	5,42,204
4. Other items—Management of Debt.	1,72,813	..	1,72,813
5. Interest on Other Loans	44,44,648	..	44,44,648
Total	4,39,53,831	..	4,39,53,831
2—Interest on Unfunded Debt—			
5—State Provident Funds—			
Interest on General Provident Fund	1,08,56,569	..	1,08,56,569
Interest on Indian Civil Service Provident Fund.	15,502	..	15,502
Interest on Indian Civil Service (Non-European Members) Provident Fund.	17,814	..	17,814
Interest on All-India Services Provident Fund.	2,54,258	..	2,54,258
Interest on Contributory Provident Funds	3,68,172	..	3,68,172
Total—2—Interest on Unfunded Debt	1,15,12,315	..	1,15,12,315

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*concl.*

Heads	Actuals for 1969-70		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—DEBT SERVICES—<i>concl.</i>			
16—Interest on Debt and Other Obligations—<i>concl.</i>			
3—Interest on Other Obligations—			
Miscellaneous	4,81,662	82,24,242	87,05,904
Total—3—Interest on Other Obligations	<u>4,81,662</u>	<u>82,24,242</u>	<u>87,05,904</u>
Total—1, 2 and 3 ..	<u>5,59,47,808</u>	<u>82,24,242</u>	<u>6,41,72,050</u>
B—Interest on Inter-Governmental Debt—			
Interest paid to the Central Government	17,40,31,116	..	17,40,31,116
Total ..	<u>22,99,78,924</u>	<u>82,24,242</u>	<u>23,82,03,166</u>
17—Appropriation for Reduction or Avoidance of Debt—			
Sinking Funds	5,27,80,000	..	5,27,80,000
Total ..	<u>5,27,80,000</u>	<u>..</u>	<u>5,27,80,000</u>
Total B—Debt Services ..	<u>28,27,58,924</u>	<u>82,24,242</u>	<u>29,09,83,166</u>
C—ADMINISTRATIVE SERVICES—			
18—Parliament, State/Union Territory Legislature—			
B—State/Union Territory Legislature—			
Legislative Council	7,398	1,68,545	1,75,943
Legislative Assembly	75,301	19,33,066	20,08,367
State/Union Territory Legislature Secretariat.	..	14,95,139	14,95,139
C—Elections—			
Other Election Charges .. .. .	..	49,67,941	49,67,941
Deduct—Amount recovered from other Governments, Departments, etc.	..	—20,59,000	—20,59,000
Total ..	<u>82,699</u>	<u>65,05,891</u>	<u>65,88,390</u>

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads	Actuals for 1969-70		
	Charged Rs.	Voted Rs.	Total Rs.
C—ADMINISTRATIVE SERVICES—<i>contd.</i>			
19—General Administration—			
A—President, Vice-President, Heads of States and Union Territories, Cabinet and Ministers—			
Emoluments and/or allowances of the Governor.	77,000	..	77,000
Secretariat Staff of the Governor ..	3,70,353	..	3,70,353
Staff and Household of the Governor ..	3,08,012	..	3,08,012
Entertainment and Hospitality Expenses	39,377	1,06,016	1,45,393
Expenditure from Contract Allowance ..	2,27,483	..	2,27,483
Tour Expense	61,481	..	61,481
Ministers .. .. .	..	16,40,542	16,40,542
Miscellaneous	1,600	..	1,600
C—Secretariat and attached Offices—			
Civil Secretariat .. .. .	..	3,33,60,086	3,33,60,086
Public Service Commission	8,40,883	..	8,40,883
Board of Revenue, Financial Commissioner and establishments.	..	12,72,584	12,72,584
Local Fund Audit Establishments ..	..	15,15,289	15,15,289
D—Commissioners—			
Commissioners .. .. .	..	8,96,644	8,96,644
E—District Administration—			
General Establishments .. .. .	..	2,44,22,078	2,44,22,078
Subdivisional Establishments .. ..	..	69,51,815	69,51,815
Other Establishments .. .. .	..	2,31,685	2,31,685
F—Works—			
Original Works .. .. .	..	1,72,103	1,72,103
G—Miscellaneous—			
Discretionary Grants by Heads of States, etc.	22,330	64,495	86,825
Miscellaneous .. .. .	..	31,62,016	31,62,016
Rehabilitation Programme .. .. .	..	7,88,525	7,88,525
Charges in England .. .. .	..	3,816	3,816
Total	19,48,519	7,45,88,294	7,65,36,813

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads	Actuals for 1969-70		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ADMINISTRATIVE SERVICES—<i>contd.</i>			
21—Administration of Justice—			
High Courts	75,88,436	..	75,88,436
Law Officers	24,84,585	24,84,585
Administrator General and Official Trustee	5,34,595	5,34,595
Sheriff and Reporter	93,135	1,51,854	2,44,989
Official Assignee	1,64,851	1,64,851
Official Receiver	3,04,284	3,04,284
Coroner's Court	24,556	24,556
Presidency Magistrate's Court	11,58,995	11,58,995
Civil and Sessions Courts	1,52,79,196	1,52,79,196
Court of Small Causes	5,84,397	5,84,397
Criminal Courts	80,018	80,018
Total	76,81,571	2,07,67,331	2,84,48,902
22—Jails—			
Jails	1,93,82,825	1,93,82,825
Jail Manufactures	5,69,815	5,69,815
Total	1,99,52,640	1,99,52,640
23—Police—			
Presidency Police	11,550	6,33,38,364	6,33,49,914
Superintendence	16,51,998	16,51,998
District Executive Force	11,23,03,458 (a)	11,23,03,458
Police Training Schools and Colleges	23,89,834	23,89,834
Village Police	16,786	16,786
Special Police	29,05,768	29,05,768
Railway Police	19,74,499	19,74,499
Criminal Investigation Department	63,35,658	63,35,658
Works	5,14,280	5,14,280
Miscellaneous	5,05,96,376	5,05,96,376
Charges in England	620	620
Total	11,550	24,20,27,641	24,20,39,191

(a) Excludes Rs. 8,228 spent from out of advance obtained from contingency fund during 1969-70 but not recouped to the fund till the close of the year.

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads	Actuals for 1969-70.		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ADMINISTRATIVE SERVICES—<i>concl.</i>			
26—Miscellaneous Departments—			
Administration of Indian Partnership Act, 1932.	..	68,346	68,346
Administration of Money-Lenders Act ..	..	30,856	30,856
Administration of the Citizenship Act, 1955	..	2,95,579	2,95,579
Fire Services .. .. .	..	80,62,685	80,62,685
National Savings Organisations ..	..	96,025	96,025
Controller of Rents .. .. .	..	7,84,426	7,84,426
Miscellaneous	1,785	5,49,46,011	5,49,47,796
Works .. .. .	..	14,122	14,122
<i>Deduct</i> —Amounts recovered from other Governments, Departments, etc.	..	-1,34,000	-1,34,000
<i>Deduct</i> —Amount met from the Reserve Funds and Deposit Accounts—			
Amount met from the Deposit Accounts of grants from the Wheat Associate of U. S. A.	..	-36,127	-36,127
Total ..	1,785	6,41,27,923	6,41,29,708
Total C—Administrative Services ..	97,26,124	42,79,69,520	43,76,95,644

D—SOCIAL AND DEVELOPMENTAL SERVICES—

27—Scientific Departments—

Grants-in-aid and Donations to Scientific Societies and Institutes.	..	60,924	60,924
Total ..	..	60,924	60,924

28—Education—

A—University—

Grants to Universities .. .. .	..	78,79,211	78,79,211
Government Arts Colleges .. .. .	..	94,78,782	94,78,782
Grants to non-Government Arts Colleges	..	2,15,25,954	2,15,25,954
Government Professional Colleges ..	..	25,16,738	25,16,738
Grants to non-Government Professional Colleges.	..	14,34,926	14,34,926

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads	Actuals for 1969-70		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>			
28—Education—<i>concl.</i>			
B—Secondary—			
Government Secondary Schools	88,00,157	(a) 88,00,157
Direct grants to non-Government Secondary Schools	12,54,86,370	12,54,86,370
C—Primary—			
Direct grants to non-Government Primary Schools	2,02,40,307	2,02,40,307
Grants to local bodies for primary education	12,28,97,379	12,28,97,379
D—Special—			
Government Special Schools	20,11,923	20,11,923
Direct grant to non-Government Special Schools	21,89,719	21,89,719
E—Technical Education—			
Technical Institution	55,95,580	55,95,580
Grants-in-aid, contribution, etc.	81,17,941	81,17,941
Miscellaneous	22,567	22,567
F—General—			
Direction	18,78,784	18,78,784
Inspection	37,50,308	37,50,308
Scholarships	7,82,558	7,82,558
Development Schemes	20,67,78,780	(b) 20,67,78,780
Miscellaneous	3,80,57,788	3,80,57,788
Amount transferred to the Fund for promotion of education amongst educationally backward classes	11,24,000	11,24,000
Expenditure for promotion of education amongst educationally backward classes	10,61,348	10,61,348
<i>Deduct—Amount met from the Reserve Funds and Deposit Accounts—</i>			
Amount met from Fund for promotion of education amongst educationally backward classes	—10,61,348	—10,61,348
Charges in England	64,752	64,752
Total	59,06,14,524	59,06,14,524

(a) Includes Rs. 16,000 spent from out of advance obtained from Contingency Fund during 1967-68 and recouped to the Fund during 1969-70.

(b) Includes Rs. 23,89,088 spent from out of advance obtained from Contingency Fund during 1968-69 and recouped to the Fund during 1969-70.

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads	Actuals for 1969-70		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>—			
29—Medical—			
Medical Establishment	1,02,01,116	1,02,01,116
Hospital and Dispensaries	7,85,13,318	7,85,13,318
Grants for Medical purposes	14,72,327	14,72,327
Medical Colleges and Schools	93,90,464	93,90,464
Mental Hospital	27,48,228	27,48,228
Chemical Examiner	2,11,679	2,11,679
Provincialisation of Sadar and Subdivisional Hospitals.	1,86,22,651	1,86,22,651
Works	9,01,356	9,01,356
Miscellaneous	6,91,336	6,91,336
Suspense	1,80,86,980	1,80,86,980
Development Schemes	5,45,81,616	5,45,81,616
Charges in England	450	450
Total	19,54,21,521	19,54,21,521
30—Public Health—			
Public Health Establishment	1,99,37,004	1,99,37,004
Grants for Public Health purposes	37,409	37,409
Expenses in connection with epidemic diseases.	18,61,693	18,61,693
Bacteriological Laboratories	4,27,755	4,27,755
Pasteur Institutes	2,30,652	2,30,652
Leprosy	15,53,428	15,53,428
Works	12,46,089	12,46,089
Miscellaneous	3,30,439	3,30,439
Suspense	1,05,98,029	1,05,98,029
Development Schemes	(a) 5,06,96,506	5,06,96,506
Charges in England	450	450
Total	8,69,19,454	8,69,19,454

(a) Excludes Rs. 3,200 spent from out of advance obtained from Contingency Fund during 1969-70 but not recouped to the Fund till the close of the year.

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—contd.

Heads	Actuals for 1969-70		
	Charged Rs.	Voted Rs.	Total Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—contd.			
31—Agriculture—			
Direction		9,60,101	9,60,101
Superintendence		27,36,662	27,36,662
Experimental Farms		53,91,029	53,91,029
Agricultural Demonstration and Propaganda including public exhibitions and fairs.		5,88,126	5,88,126
Agricultural Experiments and Research		30,73,194	30,73,194
Botanical and other Public Gardens		30,296	30,296
Expenditure on Agricultural Improvement		36,01,954	36,01,954
<i>Deduct—Amount met from the Reserve Funds and Deposit Accounts—</i>			
Amount met from Deposit Account of grants made by the Indian Council of Agricultural Research.		-2,92,000	-2,92,000
Grants-in-aid, Contributions, etc.		36,319	36,319
Fisheries		23,98,160	(a) 23,98,160
Development Schemes		10,63,40,106	10,63,40,106
Charges in England		180	180
Total		12,48,64,127	12,48,64,127
33—Animal Husbandry—			
Superintendence		33,51,465	33,51,465
Veterinary Education and Research		37,73,870	37,73,870
Subordinate establishment		10,36,835	10,36,835
Hospitals and Dispensaries		17,66,243	17,66,243
Brooding Operations		5,64,287	5,64,287
Prizes		1,037	1,037
Miscellaneous		3,78,904	3,78,904
Development Schemes		1,27,78,694	1,27,78,694
Total		2,36,51,335	2,36,51,335

(a) Excludes Rs. 47,000 spent from out of advance obtained from Contingency Fund during 1969-70 but not recouped to the Fund till the close of the year.

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—contd.

Heads	Actuals for 1969-70		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—contd.			
34—Co-operation—			
Superintendence	58,82,760	58,82,760
Grants-in-aid	24,102	24,102
Miscellaneous	28,197	28,197
Transfer to the State Agricultural Credit Relief and Guarantee Fund.	..	2,83,000	2,83,000
Transfer to State Co-operative Development Fund.	..	5,000	5,000
Development Schemes	62,49,721	62,49,721
Total	1,24,72,780	1,24,72,780
35—Industries—			
Industries	(a)1,00,000	1,92,65,287
Cottage and small scale Industries	1,23,70,393
Cinchona Plantations	26,000	54,67,827
Works	57,706
Development Schemes	1,71,62,753
Total	1,26,000	5,44,49,966
37—Community Development Projects, National Extension Service and Local Development Works—			
A—Community Development Projects—			
Development Schemes	60,46,316	60,46,316
B—National Extension Service—			
Recurring Expenditure on Personnel retained on National Extension Service pattern.	..	4,39,93,983	4,39,93,983
C—Local Development Works—			
Project/Block Head quarters	7,41,687	7,41,687
Total	5,07,81,986	5,07,81,986

(a) Excludes Rs.96,955 spent from out of Advance obtained from Contingency Fund during 1969-70 but not recouped to the Fund till the close of the year.

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads	Actuals for 1969-70		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>conold.</i>			
38—Labour and Employment—			
Labour		20,19,130	20,19,130
Factories		9,41,162	9,41,162
Inspector of Steam Boilers		5,49,795	5,49,795
Employment and Training		22,25,729	22,25,729
Miscellaneous		14,43,101	14,43,101
Development Schemes		3,58,97,722	3,58,97,722
Employees' State Insurance Scheme		64,69,522	64,69,522
		<hr/>	<hr/>
Total		4,95,46,161	4,95,46,161
		<hr/>	<hr/>
39—Miscellaneous Social and Developmental Organisations—			
Statistics		2,32,553	2,32,553
Preservation and Translation of Ancient Manuscripts		6,200	6,200
Welfare of Scheduled Tribes, Castes and other Backward Classes		22,17,626	22,17,626
Suspense		31,43,630	31,43,630
Miscellaneous		1,05,66,012	1,05,66,012
Development Schemes		(a) 2,67,74,717	2,67,74,717
		<hr/>	<hr/>
Total		4,29,40,738	4,29,40,738
		<hr/>	<hr/>
Total—D—Social and Developmental Services..	1,26,000	1,23,15,97,516	1,23,17,23,516
		<hr/>	<hr/>

(a) Includes Rs.20,79,000 spent from out of advance obtained from Contingency Fund during 1968-69 and recouped to the Fund during 1969-70.

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—contd.

Heads	Actuals for 1969 70		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—			
42—Multipurpose River Schemes—			
A—Working Expenses—			
Damodar Valley Project—(a)—			
Maintenance and Repairs	61,37,132	61,37,132
Establishment	21,93,739	21,93,739
Tools and Plant	1,98,027	1,98,027
Suspense	2,975	2,975
Total	85,31,873	85,31,873
Mayurakshi Reservoir Project—			
Maintenance and Repairs	24,67,992	24,67,992
Establishment	32,69,442	32,69,442
Tools and Plant	2,58,781	2,58,781
Suspense	-54,708	-54,708(b)
Total	59,41,507	59,41,507
Total A—Working Expenses	1,44,73,380	1,44,73,380
B—Interest—			
Kansabati Reservoir Project	1,49,77,880	1,49,77,880
Mayurakshi Reservoir Project	88,21,133	88,21,133
Total B—Interest	2,37,98,813	2,37,98,813
Total	3,82,72,193	3,82,72,193

(a) Heads have been opened provisionally for booking of expenditure in connection with the take-over of Barrage and Irrigation Works from Damodar Valley Corporation.

(b) *Minus* figure is due to excess of credit transactions over debit transactions.

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads	Actuals for 1969-70		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—<i>contd.</i>			
43—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—			
A—Irrigation Works—			
(b) Unproductive Works—			
(i) Working expenses—			
Extensions and Improvements	19,658	19,658
Maintenance and Repairs	13,96,787	13,96,787
Establishment	13,81,475	13,81,475
Tools and Plant	33,093	33,093
(ii) Interest—			
Interest	16,69,528	16,69,528
Total A—Irrigation Works	45,00,541	45,00,541
B—Navigation, Embankment and Drainage Works—			
(b) Unproductive Works—			
(i) Working expenses—			
Extensions and Improvements	55,964	55,964
Maintenance and Repairs	26,42,916	26,42,916
Establishment	8,04,664	8,04,664
Tools and Plant	58,590	58,590
(ii) Interest—			
Interest	32,76,714	32,76,714
Total B—Navigation, etc.	68,38,848	68,38,848
Total	1,13,39,389	1,13,39,389

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads	Actuals for 1969-70		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—<i>contd.</i>			
44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—			
A—Irrigation Works—			
(i) Works—			
Maintenance and Repairs	86,168	86,168
Establishment	72,870	72,870
Tools and Plant	2,784	2,784
Development Schemes	15,38,979	15,38,979
Total	17,00,801	17,00,801
(ii) Miscellaneous Expenditure—			
Establishment	16,88,967	16,88,967
Tools and Plant	73,898	73,898
Miscellaneous	1,10,776	1,10,776
Suspense	-1,01,138	(a) -1,01,138
Total	17,72,503	17,72,503
Total A—Irrigation Works	34,73,304	34,73,304

(a) Minus Figure is due to excess of credit transactions over debit transactions.

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads	Actuals for 1969-70		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—<i>concl'd.</i>			
44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—<i>concl'd.</i>			
B—Navigation, Embankment and Drainage Works—			
(i) Works—			
Works .. .. .	..	21,764	21,764
Extensions and Improvements .. .. .	..	55,041	55,041
Maintenance and Repairs	1,473	5,50,16,917	5,50,18,390
Establishment .. .. .	..	25,31,270	25,31,270
Tools and Plant .. .. .	..	4,80,128	4,80,128
Suspense .. .. .	..	-8,97,391	(a) -8,97,391
Development Schemes .. .. .	..	53,88,357	53,88,357
Total	1,473	6,25,96,084	6,25,97,557
(ii) Miscellaneous Expenditure—			
Establishment .. .. .	..	1,04,855	1,04,855
Tools and Plant .. .. .	..	8,874	8,874
Miscellaneous .. .. .	..	5,96,184	5,96,184
Total .. .. .	..	7,09,713	7,09,713
Total B—Navigation, etc.	1,473	6,33,05,797	6,33,07,270
Total	1,473	6,87,79,101	6,87,80,574
Total E—Multipurpose River Schemes, Irrigation and Electricity Schemes.	1,473	11,63,90,683	11,63,92,156

1. (a) *Minus* Figure is due to excess of credit transactions over debit transactions

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads,	Actuals for 1969-70		
	Charged	Voted,	Total,
	Rs.	Rs.	Rs.
F—PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS—			
50—Public Works—			
Original Works—Buildings—			
Land Revenue		45	45
Excise		3,358	3,358
Registration		26,636	26,636
General Administration ..	10,851	2,19,744	2,30,595
Administration of Justice ..		2,07,105	2,07,105
Jails		74,900	74,900
Police		2,52,275	2,52,275
Education		72,444	72,444
Medical		88,902	88,902
Agriculture		16,004	16,004
Animal Husbandry		191	191
Industries		617	617
Civil Works		2,36,026	2,36,026
Miscellaneous Departments ..		59,435	59,435
Original Works—Communications ..		3,19,57,518	3,19,57,518
Original Works—Miscellaneous ..		1,18,989	1,18,989

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads	Actuals for 1969-70		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
F—PUBLIC WORK (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS—<i>concl.</i>			
50—Public Works—<i>concl.</i>			
Repairs—			
Buildings	15,73,250	2,00,87,293	2,16,60,543
Communications .. .. .	..	6,67,94,437	6,67,94,437
Miscellaneous .. .. .	..	69,900	69,900
Establishment	2,50,188	1,55,47,387	1,57,97,575
Tools and Plant	2,320	23,26,260	23,28,580
Grants-in-aid .. .. .	..	32,90,028	32,90,028
Suspense	22,202	-7,06,970	(a)-6,84,768
Development Schemes .. .. .	..	61,43,544	61,43,544
<i>Deduct—Amount met from subventions from Central Road Fund.</i>	..	-57,49,400	-57,49,400
<i>Deduct—Amount met from the Reserve Funds and Deposit Accounts—</i>			
Amount met from the General Reserve Fund for Cooch Behar.	..	-3,988	-3,988
Total	18,58,811	14,11,33,282	14,29,92,093
51A—Greater Calcutta Development Schemes—			
Development Schemes .. .. .	..	89,33,066	89,33,066
Total .. .. .	..	89,33,066	89,33,066
Total F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements,	18,58,811	15,00,66,348	15,19,25,159

(a) *Minus* Figure is due to excess of credit transactions over debit transactions.

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads	Actuals for 1969-70		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
G—TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS)—			
53—Ports and Pilotage—			
Charges for Pooled Launches	10,78,159	10,78,159
Ports Establishments	29,167	29,167
Miscellaneous	6,10,296	6,10,296
Works	1,263	1,263
Development Schemes	18,176	18,176
Total	17,37,061	17,37,061
57—Road and Water Transport Schemes—			
A—Road Transport—			
(i) Working expenses—			
Direction	2,61,492	2,61,492
Operation	60,58,756	60,58,756
(ii) Interest—			
Interest	6,62,000	6,62,000
Total	69,82,248	69,82,248
Total G—Transport and Communications (other than Roads).	87,19,309	87,19,309
I—MISCELLANEOUS—			
64—Famine Relief—			
A—Famine Relief—			
Salaries and Establishment	1,29,83,193	1,29,83,193
Gratuitous Relief	2,62,15,765	2,62,15,765
Works	11,37,632	11,37,632
Rehabilitation Programme	42,75,902	42,75,902
Miscellaneous	2,76,40,116	2,76,40,116
<i>Deduct</i> —Amount transferred from West Bengal Famine Insurance Fund.	—80,00,000	—80,00,000
B—Transfer to West Bengal Famine Insurance Fund.	80,00,000	80,00,000
Total	7,22,52,608	7,22,52,608

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—contd.

Heads	Actuals for 1969-70		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
I—MISCELLANEOUS—contd.			
65—Pension and Other Retirement Benefits—			
Rs perannuation and Retired Allowances	4,14,173	2,54,86,768	2,59,00,936
Gratuities	62,21,258	62,21,258
Contribution for pension and gratuities	18,850	18,850
Pensions for distinguished and meritorious services.	..	2,009	2,009
Allowances and gratuities to Political sufferers, their families and institutions.	..	9,11,852	9,11,852
Donations to Provident Funds	4,06,182	4,06,182
Charges in England	41,279	41,279
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments and concerns.	..	—4,25,821	—4,25,821
Total .. .	4,14,173	3,26,62,372	3,30,76,545
67—Privy Purses and Allowances of Indian Rulers—			
Privy Purses and Allowances of Rulers of Integrated States and Allowances of their relatives and servants—			
(v) Integrated States (i. e., those merged in the States).	..	24,042	24,042
Total	24,042	24,042

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY MINOR
HEADS—*contd.*

Heads	Actuals for 1969-70		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
I—MISCELLANEOUS—<i>contd.</i>			
66—Stationery and Printing—			
I—Stationery—			
Stationery Offices and Stores	4,64,751	4,64,751
Purchase of Stationery Stores	27,69,241	27,69,241
Discount on plain paper used with stamps	2,227	2,227
Purchase of plain paper used with stamps	70,219	70,219
<i>Deduct</i> —Amounts recovered from other Governments, Departments, etc.	-1,29,008	-1,29,008
II—Printing—			
Government Presses	74,74,568	74,74,568
Printing at Private Presses	21,311	21,311
Cost of printing work done by other Governments.	34,695	34,695
<i>Deduct</i> —Amount recovered from other Governments, Departments, etc.	-8,256	-8,256
Total	1,06,99,747	1,06,99,747
76—Forest—			
Conservancy and Works	6,479	63,74,810
Establishment	1,01,74,616	1,01,74,616
Grants-in-aid, Contributions, etc.	27,670	27,670
Parks and Gardens	4,98,009	4,98,009
Development Schemes	61,51,625	61,51,625
Total	6,479	2,32,26,730
			2,32,33,209]

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads ^a	Actuals for 1969-70		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
I—MISCELLANEOUS—<i>concl.</i>			
71—Miscellaneous—			
Cost of Books and periodicals .. .. .	..	10	10
Donations for charitable purposes .. .. .	..	9,18,318	9,18,318
Special Commissions of Enquiry .. .. .	..	6,57,639	6,57,639
Petty Establishments .. .. .	..	36,99,988	36,99,988
Irrecoverable temporary loans and advances written off. .. .. .	..	4,504	4,504
Irrecoverable loans to Displaced Persons written off. .. .. .	..	6,01,17,263	6,01,17,263
Expenditure on Displaced Persons	200	3,86,71,116	3,86,71,316
Grants-in-aid, Contributions, etc.	8,11,443	5,16,32,049	5,24,43,492
Expenditure on account of State Prisoners and Detenus. .. .. .	..	2,498	2,498
Charges in connection with the Village Panchayats Act. .. .. .	..	56,08,762	56,08,762
State Lotteries .. .. .	..	26,05,714	26,05,714
Civil Defence .. .. .	..	1,47,86,803	1,47,86,803
Miscellaneous and unforeseen charges	37,380	3,42,37,767	3,42,75,147
Development Schemes .. .. .	..	1,86,07,369	1,86,07,369
Loss or gain by exchange .. .. .	..	712	712
Total	8,49,023	23,15,50,512	23,23,99,535
Total I—Miscellaneous	12,69,675	37,04,16,011	37,16,85,686
J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS—			
76—Other Miscellaneous Compensations and Assignments—			
Other Miscellaneous Assignments, Compensations, etc.—			
Land Revenue .. .. .	..	4,50,000	24,37,914
Total	4,50,000	24,37,914	28,87,914
Total J—Contributions and Miscellaneous Adjustments.	4,50,000	24,37,914	28,87,914
Total—Expenditure on Revenue Account	29,61,93,193	2,42,11,99,274	2,71,73,92,467

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads	Actuals for 1969-70		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT.			
AA—CAPITAL ACCOUNT OF SECURITY PRINTING PRESS AND COMPENSATION ON THE ABOLITION OF ZAMINDARY SYSTEM OUTSIDE THE REVENUE ACCOUNT—			
92—Payments of Compensation to Land Holders etc., on the abolition of the Zamindari System—			
Compensations	3,23,89,500	3,23,89,500
Deduct—Receipts and Recoveries on Capital Account.	..	-29,547	-29,547
Total	3,23,80,022	3,23,80,022
DD—CAPITAL ACCOUNT OF SOCIAL AND DEVELOPMENTAL SERVICES OUTSIDE THE REVENUE ACCOUNT—			
95—Capital Outlay on Schemes of Agricultural Improvement and Research—			
Development Schemes	2,60,41,063	2,60,41,063
Deduct—Receipt and Recoveries on Capital Account.	..	-57,371	-57,371
Total	2,59,83,692	2,59,83,692
96—Capital Outlay on Industrial and Economic Development—			
Capital Outlay on Departmental Commercial Undertaking.	..	16,905	16,905
Development Schemes	1,70,45,257	1,70,45,257
Deduct—Receipts and Recoveries on Capital Account.	..	-1,95,117	-1,95,117
Total	1,68,67,045 (a)	1,68,67,045
EE—CAPITAL ACCOUNT OF MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT.			
98—Capital Outlay on Multipurpose River Schemes—			
Development Schemes-Mayurakshi Reservoir Project—			
Messanjore Dam Works	139	139
Suspense	-2,918 (b)	-2,918
Deduct—Receipts and Recoveries on Capital Account.	..	-1,336	-1,336
Total	-4,115	-4,115

(a) Excludes Rs. 1 representing investment in Government Commercial and Industrial undertakings, spent from out of Advance obtained from Contingency Fund during 1969-70 but not reconped to the Fund till the close of the year.

(b) *Minus* figure is due to excess of credit transactions over debit transactions.

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads	Actuals for 1969-70		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
EE—CAPITAL ACCOUNT OF MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT—<i>contd.</i>			
92—Capital Outlay on Multipurpose River Schemes—<i>contd.</i>			
Barrage and Irrigation Works	14,06,279	14,06,279
Establishment	58,231	58,231
Suspense	37,752	37,752
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	—6,907	—6,907
Total	14,95,355	14,95,355
Total—Mayurakshi, etc.	14,91,240	14,91,240
Kansabati Reservoir Project—			
Works	3,95,05,306	3,95,05,306
Establishment	32,54,278	32,54,278
Tools and Plant	3,48,197	3,48,197
Suspense	46,67,479	46,67,479
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	—1,34,120	—1,34,120
Total—Kansabati, etc.	4,76,41,140	4,76,41,140
Damodar Valley Project—			
I—Advances to the Damodar Valley Corporation—			
Works	19,21,159	19,21,159
Tools and Plant	3,053	3,053
Suspense	—5,513	—5,513
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	—39	—39
<i>Deduct</i> —Governments share of the Capital Outlay on the Damodar Valley Project.	..	—1,97,65,909	—1,97,65,909
II—Governments share of the Capital Outlay on the Damodar Valley Project.	..	1,97,65,909	1,97,65,909
Total—Damodar Valley Project	19,18,660	19,18,660
Total	5,10,51,040	5,10,51,040

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—contd.

Heads	Actuals for 1969-70.		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
EE—CAPITAL ACCOUNT OF MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT—contd.			
99—Capital outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—			
A—Irrigation Works—			
(2) Unproductive—			
Development Schemes	3,58,880	3,58,880
Total A—Irrigation, etc.	3,58,880	3,58,880
B—Navigation, Embankment and drainage Works—			
(2) Unproductive—			
Development Schemes	2,06,28,747	2,06,28,747
Total B—Navigation, etc.	2,06,28,747	2,06,28,747
Total	2,09,87,627	2,09,87,627
100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—			
A—Irrigation Works—			
Development Schemes	7,68,122	7,68,122
B—Navigation, Embankment and Drainage Works—			
Development Schemes	41,03,097	41,03,097
Total	48,71,219	48,71,219

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads	Actuals for 1969-70		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
FF—CAPITAL ACCOUNT OF PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS OUTSIDE THE REVENUE ACCOUNT—			
103—Capital Outlay on Public Works—			
Original Works—Buildings—			
Excise		—2,277	(a) —2,277
Registration		15,890	15,890
General Administration	22,798	8,87,283	9,10,081
Administration of Justice		89,361	89,361
Jails		1,38,116	1,38,116
Police		23,78,582	23,78,582
Miscellaneous Departments		2,57,574	2,57,574
Co-operation		4,789	4,789
Civil Works		2,47,376	2,47,376
Road Development Department		5,347	5,347
Original Works-Communications		1,72,06,527	1,72,06,527
Original Works—Miscellaneous		40,900	40,900
Establishment		1,21,82,650	1,21,82,650
Tools and Plant		46,44,757	46,44,757
Grants-in-aid		1,882	1,882
Suspense		—28,44,029	(b) —28,44,029
Development Schemes	38,491	98,55,649	(c) 98,94,140
Deduct—Receipts and Recoveries on Capital Account.		—11,11,302	—11,11,302
Total	61,289	4,39,99,075	4,40,60,364

(a) *Minus* figure is due to write-back of cost of materials transferred.

(b) *Minus* figure is due to excess of credit transactions over debit transactions.

(c) Includes Rs. 38,491 spent from out of advance obtained from Contingency Fund during 1968-69 and recouped to the Fund during 1969-70.

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads	Actuals for 1969-70		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
FF—CAPITAL ACCOUNT OF PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS OUTSIDE THE REVENUE ACCOUNT—<i>concl.</i>			
106—Capital Outlay on greater Calcutta Development Scheme—			
Development Schemes	1,53,02,106	1,53,02,106
Total	1,53,02,106	1,53,02,106
109—Capital Outlay on Other Works—			
Development Schemes	83,376	5,15,11,190
Miscellaneous	1,68,362	33,27,628
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	—1,06,07,907	—1,06,07,907
Total	2,51,738	4,42,30,911
GG—CAPITAL ACCOUNT OF TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS) OUTSIDE THE REVENUE ACCOUNT—			
114—Capital Outlay on Road and Water Transport Schemes—			
A—Road Transport—			
Development Schemes	5,72,204	5,72,204
Total	5,72,204	5,72,204

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—concl'd.

Heads	Actuals for 1969-70		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
II—MISCELLANEOUS CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT—			
120—Payments of Commuted Value of Pensions—			
Commuted value of Pensions—			
Payments in India		9,44,112	9,44,112
Total		9,44,112	9,44,112
124—Capital Outlay on Schemes of Government Trading (a).	66,422	2,16,00,331	2,16,66,753
Total	66,422	2,16,00,331	2,16,66,753
Total—Capital Expenditure Outside the Revenue Account	3,79,449	27,87,69,384	27,91,48,833
Grand Total—Expenditure ..	29,65,72,642	2,69,99,68,658	2,99,65,41,300

(a) Details by minor heads are given in statement No. 13.

**STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE
OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE
YEAR.**

Nature of Expenditure	Expenditure during 1969-70	Expenditure to end of 1969-70
1	2	3
	Rs.	Rs.
92—Payment of Compensation to Land-Holders, etc., on the abolition of the Zamindari System.	3,23,60,022	28,11,77,973
<hr/>		
95—Capital Outlay on Schemes of Agricultural Improvement and Research—		
Establishment of Seed Multiplication Farms	6,39,944	1,43,83,162
Deep Tubewell Irrigation	1,46,46,365	15,43,40,610
Greater Calcutta Milk Supply Scheme .. ..	..	43,58,096
Setting up of Agriculture Seed Stores	2,73,088	66,99,779
Seed Storage for every twenty villages .. ..	..	71,44,809
Improvement of Agricultural Schools and Training Centres	18,661	35,16,491
Lift Irrigation from Rivers and Beels	1,00,79,211	3,88,17,851
Minor Irrigation .. ..	..	1,08,80,840
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	3,26,433	1,12,47,755
	<hr/>	
Total	2,59,83,692	25,13,70,393
<hr/>		
96—Capital Outlay on Industrial and Economic Development—		
Development Programmes—		
Investment in shares of Kalyani Spinning Mill .. ..	..	1,58,21,000
Scheme for Industrial Centres .. ..	..	46,29,118
Industrial Estate at Kalyani .. ..	..	38,58,332
Scheme for setting up of three spinning mills .. ..	..	65,91,151
West Bengal Financial Corporation .. ..	..	31,77,000
Investment in shares of Co-operative Organisations	17,83,183	1,06,44,502
Establishment of Industrial Estates at Howrah	43,053	70,09,388
Contributions to the share capital of State Warehousing Corporation.	..	29,00,000
Investment in share capital for development of Agricultural Marketing Societies.	4,16,000	33,44,526

**STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE
OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE
YEAR—*contd.***

Nature of Expenditure	Expenditure during 1969-70	Expenditure to end of 1969-70
1	2	3
	Rs.	Rs.
96—Capital Outlay on Industrial and Economic Development—<i>concl.</i>		
Development Programmes—<i>concl.</i>		
Investment in share capital for additional assistance for Developing Co-operative Movement.	..	45,33,900
Investment in share capital of West Bengal Small Industries Corporation.	50,000	46,09,506
Investment in share capital of West Bengal Industrial Development Corporation Ltd.	23,00,000	91,38,000
Investment in shares of Agro Industries Corporation ..	52,00,000	1,01,99,990
Consumer Co-operative Societies	1,08,000	93,62,494
Investment in shares of 25,000 Spindle Cotton Mills on Co-operative Basis.	..	42,00,000
Setting up of units for processing Agricultural Products ..	12,00,000	1,12,35,300
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	(a) 57,66,809	3,55,67,933
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..	-73,25,584
Total	1,68,67,045	13,94,96,556
98—Capital Outlay on Multipurpose River Schemes—		
Mayurakshi Reservoir Project	14,91,240	16,09,69,752
Kansabati Reservoir Project	4,76,41,140	29,72,14,178
Damodar Valley Project	19,18,660	1,09,72,13,930
Total	5,10,51,040	1,55,53,97,860

(a) Excludes Re. 1 spent from out of advance obtained from Contingency Fund during 1969-70 for investment in 51 per cent shares of Westing House Saxby Farmer Private Ltd. and not recouped to the Fund till the close of the year.

**STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE
OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE
YEAR—contd.**

Nature of Expenditure	Expenditure during 1969-70	Expenditure to end of 1969-70
1	2	3
	Rs.	Rs.
99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—		
A—Irrigation Works—		
2. Unproductive—		
Midnapore Canal .. .. .	..	83,06,728
Damodar Canal .. .. .	..	1,28,10,313
Karatowa Talma Irrigation Scheme	10,994	53,47,468
Saharjore Irrigation Scheme	3,47,886	39,43,365
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	..	7,01,399
Total A—Irrigation, etc. ..	<u>3,68,880</u>	<u>3,11,18,273</u>
B—Navigation, Embankment and Drainage Works—		
2. Unproductive—		
Katakhalikhal Drainage Scheme	1,11,29,844	1,11,29,844
Sonarpur-Arapanch Drainage Scheme .. .. .	..	94,10,984
Bagjola-Ghuni-Jatragachi Drainage Scheme .. .. .	..	88,83,417
Hijli Tidal Canal .. .. .	..	25,50,805
Malior Beel Drainage Scheme	2,95,485	68,87,805
Bhuri Shyamsundar Beel Drainage Scheme	2,01,341	51,90,419
Amta Basin Drainage Scheme	71,804	34,66,619
Contai Basin Drainage Scheme	4,47,930	41,46,638
Nowai Basin Drainage Scheme	30,27,437	80,35,904
Resuscitation of River Kaliaghya	38,80,806	38,80,806
Sealdahgang Basin Drainage Scheme	2,27,716	51,71,614
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	13,46,384	96,42,334
Total B—Navigation, etc. ..	<u>2,06,28,747</u>	<u>7,83,97,189</u>
Total—Irrigation, Navigation, etc.—Works ..	<u>2,09,87,627</u>	<u>10,95,15,462</u>
Deduct—Amount met out of Revenue .. .. .	..	-45,63,040
Net amount outside the Revenue Account ..	<u>2,09,87,627</u>	<u>10,49,52,422</u>

**STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE
OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE
YEAR—contd.**

Nature of Expenditure	Expenditure during 1969-70	Expenditure to end of 1969-70
1	2	3
	Rs.	Rs.
100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—		
A—Irrigation Works—		
Development of River Research Institute	7,68,122	35,91,833
B—Navigation, Embankment and Drainage Works—		
Flood Protection Works in West Bengal	41,03,097	6,58,78,434
Total	<u>48,71,219</u>	<u>6,94,70,267</u>
101—Capital Outlay on Electricity Schemes—		
II—Thermo-Electric Schemes—		
Development Schemes—		
North Calcutta Rural Electrification Schemes .. ..	..	1,10,08,898
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs. .. ..	..	18,04,579
Total	<u>..</u>	<u>1,28,13,275</u>
103—Capital Outlay on Public Works (a)—		
Original Works—Buildings	40,44,839	12,36,58,732
Original Works—Communications	1,72,06,527	60,24,92,034
Establishment	1,21,82,650	8,05,50,871
Tools and Plant	46,44,757	5,60,48,002
Development Schemes	98,94,140(c)	30,11,78,474
Suspense	-28,44,029	-4,08,70,000(b)
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	42,782	13,84,032(b)
Pre-partition figures in lump .. ..	..	96,03,870
<i>Deduct</i> —Receipts and Recoveries on Capital Account	-11,11,302	-1,57,91,657
Total	<u>4,40,60,364</u>	<u>1,11,82,04,558</u>
106A—Capital Outlay on Greater Calcutta Development Scheme	1,53,02,106	6,42,05,207

(a) For details of scheme/work-wise expenditure in respect of (i) Original Works—Buildings, (ii) Original Works—Communications, and (iii) Development Schemes refer to appendix No. VI.

(b) Progressive expenditure corrected *pro forma*.

(c) Includes Rs. 38,491 spent from out of advances obtained from Contingency Fund during 1968-69 and recouped to the Fund during 1969-70.

**STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE
OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE
YEAR—contd.**

Nature of Expenditure	Expenditure during 1969-70	Expenditure to end of 1969-70
1	2	3
	Rs.	Rs.
109—Capital Outlay on Other Works—		
Original Works—Housing Department	31,79,112	4,45,50,137
Irrigation and Waterways Department—		
Salt Lake Reclamation Scheme	3,73,64,688	21,50,47,180
Kanchrapara Area Development Scheme	9,75,550	2,53,41,114
Development and Administration of Industries at Durgapur	4,49,416	34,64,24,349
Tollygunj Land Development Scheme .. ..	..	36,02,634
Housing Scheme	52,95,973	11,78,60,643
Other Schemes .. ..	..	9,29,62,872
Expenditure on displaced persons	34,95,991	17,40,92,506
Community Development Projects	9,18,735	3,31,17,283
Greater Calcutta Milk Supply Scheme .. ..	..	1,61,38,498
Special Hospitals for treatment of Tuberculosis and Leprosy	74,399	65,31,997
Development of Digha	3,37,928	70,16,649
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	29,98,764	1,38,16,821
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	-1,06,07,907	-8,91,37,354
Total .. .	4,44,82,649	1,00,73,65,329

**STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE
OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE
YEAR—contd.**

Nature of Expenditure	Expenditure during 1969-70	Expenditure to end of 1969-70
1	2	3
	Rs.	Rs.
114—Capital Outlay on Road and Water Transport Schemes—		
Development Schemes	5,72,204	(a) 7,34,32,606
119—Capital Outlay on Forest .. .. .	..	13,500
120—Payments of Commuted Value of Pensions	9,44,112	93,11,944
124— Capital Outlay on Schemes of Government Trading—		
Grain Purchase Scheme—		
Gross Expenditure	2,81,29,516	7,26,83,02,446
Deduct—Receipts and Recoveries on Capital Account ..	-2,32,11,559	-7,33,47,59,911
Deduct—Capital Expenditure financed from Ordinary Revenue.	..	-4,80,56,239
Deduct—Recoveries from other Governments, Departments, etc.	..	-8,02,53,168
Net Expenditure	49,17,957	-10,47,66,872
Community Development Projects—		
Gross Expenditure .. .. .	..	61,11,806
Deduct—Receipts and Recoveries on Capital Account ..	..	-61,11,100
Net Expenditure .. .. .	..	706
Other Miscellaneous Schemes—		
Gross Expenditure	4,28,53,975	35,84,72,412
Deduct—Receipts and Recoveries on Capital Account ..	-1,55,25,955	-32,12,30,239
Deduct—Expenditure written back to the head .. “23-Police”.	-2,73,96,431	-4,02,14,078
Net Expenditure	-68,411	-29,7,905

(a) Includes Rs.6,16,60,024 incurred by Government before the formation of the Calcutta State Transport Corporation on 15th June 1960 and the North Bengal State Transport Corporation on 15th April 1960. On the formation of these Corporations, the amount was treated as Capital advanced to them, as shown below :

	Rs.
Calcutta State Transport Corporation ..	6,01,95,670
North Bengal State Transport Corporation ..	14,64,354

The terms and conditions governing these capital advances have not been prescribed so far.

The balance amount represents the expenditure on Motor Transport Service.

**STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE
OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE
YEAR.—concl'd.**

Nature of Expenditure	1	Expenditure during 1969-70	Expenditure to end of 1969-70
		2	3
		Rs.	Rs.
124— Capital Outlay on Schemes of Government Trading—concl'd.			
Construction of Boats Schemes —			
Gross Expenditure			5,902
Net Expenditure			5,902
Greater Calcutta Milk Supply Scheme		(a) 7,30,03,362	37,61,17,734
Deduct— Receipts and Recoveries on Capital Account ..		-6,67,48,341	-36,06,19,923
Net Expenditure		62,55,021	1,54,97,811
Development Schemes—			
Gross Expenditure		1,05,62,186	6,62,46,552
Materials and equipments received under T. C. A. Programme—			
Malaria Eradication—Gross Expenditure			1,25,53,276
Deduct— Amount transferred to the head—"30—Public Health."			-1,25,53,276
	Total	2,16,66,753	-11,39,87,806
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125—Appropriation to the Contingency Fund			5,00,00,000(b)
<hr/>			
	Grand Total	27,91,48,833	4,62,32,24,084
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(a) In addition, expenditure on the scheme incurred up to 1959-60 (Rs. 43,59,096) and that up to 1960-61 (Rs. 1,61,38,498) stand included under the heads "95—Capital Outlay on Schemes of Agricultural Improvement and Research" and 100—Capital Outlay on Other Works" respectively.

(b) Represents the amount appropriated to Contingency Fund from Consolidated Fund up to date.

Note—The above figures do not include the capital expenditure transferable from Bihar as a result of the Bihar and West Bengal (Transfer of Territories) Act. Please see also explanatory note 4 below statement No. 8.

**STATEMENT No. 14—STATEMENT SHOWING DETAILS OF
INVESTMENTS OF GOVERNMENT IN STATUTORY CORPORA-
TIONS, GOVERNMENT COMPANIES, OTHER JOINT STOCK
COMPANIES, CO-OPERATIVE BANKS AND SOCIETIES, ETC.,
UP TO THE END OF 1969-70.**

**STATEMENT No 14—STATEMENT SHOWING DETAILS OF INVESTMENTS
COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE**

Serial No.	Name of the concern	Year(s) of investment.	Details of investment	
			Type	No. of shares/ debentures and percentage of Government investment to the total paid-up capital/ debentures
1	2	3	4	5
1. Statutory Corporations—				
	(i) West Bengal Financial Corporation.	1953-54 1955-56	Ordinary shares	31,770 shares 31.77 per cent.
	(ii) West Bengal State Warehousing Corporation.	1957-58 1960-61 to 1962-63 1964-65	Ordinary shares	29,000 shares 50 per cent.
Total—Statutory Corporations				
2. Government companies—				
	(i) Kalyani Spinning Mills Ltd.	1959-60 1960-61 1964-65	Equity shares ..	15,821 shares 100 per cent.
	(ii) West Bengal Small Industries Corporation Ltd.	1961-62 .. to 1967-68 1969-70.	Equity shares .. Equity shares	44,997 shares 500 shares 99.99 per cent.
	(iii) Durgapur Projects Ltd. ..	1961-62 ..	Equity shares ..	1,50,000 shares 100 per cent.
	(iv) Durgapur Chemicals Ltd.	1964-65 ..	Equity shares ..	13,70,010 shares 100 per cent.
	(v) National Projects Construction Corporation Ltd.	1963-64 .. 1964-65.	Equity shares ..	1,000 shares 6.6 per cent.
	(vi) Electro Medical and Allied Industries Ltd.	1961-62 .. 1964-65 and 1966-67 to 1968-69.	Equity shares ..	24,966 shares 100 per cent.
	(vii) West Bengal Industrial and Development Corporation.	1966-67 to 1968-69. 1969-70.	Equity shares .. Equity shares	6,338 shares 100 per cent. 2,300 shares 100 per cent.
	(viii) Central Fisheries Corporation Ltd.	1966-67 ..	Equity shares ..	15 shares 27.27 per cent.
	(ix) State Fisheries Development Corporation.	1965-66 .. 1969-70.	Equity shares .. Equity shares	15 shares 3 shares 100 per cent.
	(x) Modern Bakeries (India) Ltd.	1966-67 ..	Equity shares ..	1 share nominal.

Information is awaited from departmental officers.

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT BANKS AND SOCIETIES, ETC., UP TO THE END OF 1969-70.

Face value of each share/ debenture	Amount invested up to the end of the year 1969-70	Amount of dividend declared/interest received and credited to Government during the year	Remarks
6	7 Rs.	8 Rs.	9
100	31,77,000	1,64,780	Earned a profit of Rs. 15.43 lakhs in 1969-70.
100	29,00,000	....	No dividend was declared during the year.
	60,77,000		
1,000	1,58,21,000	....	Cumulative loss up to 1968-69 was Rs.114.31 lakhs. No dividend was declared during the year.
100	44,99,700	....	Loss incurred during 1969-70 was Rs.6.47 lakhs and cumulative loss was Rs.17.64 lakhs.
100	50,000		No dividend was declared during the year.
1,000	15,00,00,000	....	Loss incurred in 1969-70 was Rs.293.94 lakhs and cumulative loss was Rs.10,50.67 lakhs. No dividend was declared during the year.
10	1,37,00,100	....	Loss incurred in 1969-70 was Rs.47.34 lakhs. No dividend was declared during the year.
1,000	10,00,000	(a)	....
100	24,96,600	(a)	Cumulative loss up to 30th June 1969 was Rs. 6.32 lakhs.
1,000	68,38,000	(a)	Profit earned in 1969-70 was Rs. 1.22 lakhs.
1,000	23,00,000		....
1,00,000	15,00,000	....	No dividend has been declared by the Corporation right from the beginning.
1,00,000	15,00,000	....	Loss incurred during 1969-70 was Rs.3.34 lakhs.
1,00,000	3,00,000		No dividend was declared during the year.
100	1,000	....	No dividend was declared during the year.

**STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVESTMENTS
COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE**

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares/ debentures and percentage of Government investment to the total paid-up capital/ debentures
1	2	3	4	5
2. Government Companies—concl'd.				
	(xi) West Bengal Agro-Industries Corporation Ltd.	1968-69 .. 1969-70.	Equity shares .. Equity shares	49,999 shares 52,000 shares 51 per cent.
	(xii) Central Road Transport Corporation Ltd.	1965-66 ..	(a)	(a)
	(xiii) Westinghouse Saxby Farmer Ltd.	1969-70	(a)	(a)
	Total—Government Companies			51 per cent.
3. Joint Stock Companies—				
	(i) The Bengal Salt Companies Ltd.	1950-51 to 1952-53.	Equity shares ..	6,800 shares 23 per cent.
	(ii) International Equipment Corporation Ltd.	1962-63 ..	(a)	(a)
	(iii) Poddar Projects Ltd.	.. 1966-67 ..	Equity shares .. Preference shares	120,000 shares 21 per cent. 3,000 shares 17 per cent.
	(iv) Saktigarh Textile and Industry Ltd.	1966-67 ..	Equity shares .. Preference shares	60,000 shares 22 per cent. 4,000 shares 44 per cent.
	(v) Mayurakshi Cotton Mills Ltd.	1966-67 .. 1967-68.	Equity shares .. Preference shares	100,000 shares 14 per cent. 10,000 shares 33 per cent.
	(vi) West Bengal Dairy and Poultry Development Corporation Ltd.	1968-69 .. 1969-70.	Ordinary shares Ditto	15,000 shares 2,000 shares (a)
	(vii) Indian Mechanisation and Allied Products Ltd.	1965-66 ..	Equity shares .. Redeemable cumulative Preference shares	30,000 shares 20 per cent. 3,000 shares 60 per cent.
	(viii) Dhakeswari Cotton Mills Ltd.	1969-70 ..	Ordinary shares	1,00,000 shares 11 per cent.
	Total—Joint Stock Companies			

(a) Information is awaited from departmental officers.

(b) Details of investment for Rs.90 are awaited from departmental officers.

**OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT
BANKS AND SOCIETIES, ETC., UP TO THE END OF 1969-70—contd.**

Face value of each share/ debenture	Amount invested up to the end of the year 1969-70	Amount of dividend declar- ed/interest re- ceived and cre- dited to Govern- ment during the year	Remarks
6	7	8	9
	Rs.		
100	(b) 49,99,990 52,00,000	....	No dividend was declared during the year,
(a)	2,50,000	(a)	.....
(a)	1 (c)	(a)	
	<u>21,04,56,391</u>		
25	1,70,000	8,500	.....
(a)	62,200	(a)	.....
10	12,00,000	....	No dividend was declared during the year.
100	3,00,000	....	.....
10	6,00,000	....	No dividend was declared during the year.
100	4,00,000	....	.....
10	10,00,000	....	No dividend was declared during the year.
100	10,00,000	....	.....
100	15,00,000	(a)	.....
100	2,00,000	....	.....
10	3,00,000	....	No dividend was declared during the year.
100	3,00,000	....	.....
10	10,00,000	....	No dividend was declared during the year.
	<u>80,32,200</u>	....

(c) Excludes Rs. 1 spent from out of advance obtained from Contingency Fund during 1969-70 for investment in 51 per cent. shares of Wasinghouse Saxby Farmer Private Ltd. and not recouped to the Fund till the close of the year.

**STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVESTMENTS
COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE**

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares/ debentures and percentage of Government investment to the total paid-up capital/ debentures
1	2	3	4	5
4. Co-operative Banks and Societies—				
	(i) West Bengal State Power-loom Apex Co-operative Society Ltd.	1965-66 ..	Ordinary shares	40 shares 88 per cent.
	(ii) West Bengal Housing Finance Co-operative Society Ltd.	1966-67 .. 1967-68 1969-70.	Ordinary shares Ditto. Ditto.	21,000 shares (a) (a)
	(iii) West Bengal Apex Co-operative Agricultural Marketing Society Ltd.	1964-65 ..	Ordinary shares	6,500 shares (a)
	(iv) West Bengal Provincial Co-operative Bank Ltd.	1964-65 ..	Ordinary shares	6,000 shares (a)
	(v) West Bengal Federation of Whole sale Consumers' Co-operative Stores Ltd.	1965-66 .. to 1967-68.	Ordinary shares	3,520 shares (a)
	(vi) Orient Radio Co-operative Industries Ltd.	1968-69 ..	(a)	(a)
	(vii) Co-operative Banks (17)	1958-59 .. to 1967-68 1968-69 1969-70.	Ordinary shares Debentures (a)	15,000 shares 15,268 shares (a) (a) (a)
	(viii) Co-operative Rice Mills (26) (a).	1964-65 to 1967-68.	Ordinary shares	28,000 shares 42,200 shares 2,420 shares 860 shares
	Ditto (16) ..	.. 1968-69 .. 1969-70.	(a) (a)	(a) (a)
	(ix) Consumers' Co-operative Societies (373).	1961-62 to 1967-68.	Ordinary shares	8,088 shares 40,698 shares 25 shares (a)
	Ditto (60)	.. 1968-69 ..	(a)	(a)
	Ditto (10)	.. 1969-70.	(a)	(a)

(a) Information is awaited from departmental officers.

(b) Details of investment for Rs. 3,00,000 are awaited from departmental officers.

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT
BANKS AND SOCIETIES, ETC., UP TO THE END OF 1969-70—*contd.*

Face value of each share/ debenture.	Amount invested up to the end of the year 1969-70	Amount of dividend declared/interest received and credited to Government during the year	Remarks
6	7 Rs.	8	9
5,000	2,00,000	Nil	.....
100	21,00,000	(a)	.....
(a)	1,00,000		.....
100	6,50,000	(a)	.....
100	6,00,000	(a)	.....
100	3,52,000	(a)	.....
(a)	16,000	(a)	.....
100 1,000	1,70,68,000 (b)	58,296	.....
(a)	14,59,000		.....
(a)	27,32,500	(a)	.....
10	73,60,000		.....
100	(d)	(a)	.....
500			
1,000			
(a)	4,20,000	(a)	.....
(a)	13,40,000	(a)	.....
10	46,74,780 (e)	13,998	.....
100			
200			
(a)	1,97,700	(a)	.....
(a)	5,73,500	(a)	.....

(a) Complete particulars not received from departmental officers.

(d) Details of investment for Rs. 7,00,000 are awaited from departmental officers.

(e) Details of investment for Rs. 5,19,100 are awaited from departmental officers.

STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVESTMENT IN COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares/ debentures and percentage of Government investment to the total paid-up capital/ debentures
1	2	3	4	5
4. Co-operative Banks and Societies				
<i>—contd.</i>				
	(x) Co-operative Agricultural Marketing Societies (105) (b)	1954-55 to 1967-68.	Ordinary shares	14,639 shares 92,244 shares 16,354 shares 5,485 shares 500 shares 26,538 shares (a) 25 shares
	Ditto (14)	.. 1968-69 ..	(a)	(a)
	Ditto (32)	.. 1969-70 ..	(a)	(a)
	(xi) Service Co-operative Societies (435) (b).	1959-60 to 1967-68.	Ordinary shares	25,671 shares 525 shares 29,872 shares (a)
	(xii) Agricultural Credit Societies (302) (b).	1958-59 to 1967-68.	Ordinary shares	81,041 shares 4,040 shares 19,408 shares (a)
	Ditto (b) (32).	1968-69 .. 1969-70.	(a) (a)	(a) (a)
	(xiii) Co-operative Fisheries Societies (76).	1962-63 to 1967-68 1968-69 ..	Ordinary shares (a)	1,480 shares 3,417 shares (a) (a)
	(xiv) Co-operative Printing Societies (8).	1963-64 to 1966-67.	Ordinary shares	200 shares 525 shares 100 shares (a)
	(xv) Co-operative Agricultural Processing Societies (4).	1959-60 to 1966-67.	Ordinary shares	100 shares 151 shares (a.)
	(xvi) Co-operative Farming Societies (35).	1963-64 to 1967-68. 1968-69 .. 1969-70 ..	Ordinary shares (a) (a)	526 shares 1,248 shares 1 share (a) (a) (a)

(a) Information is awaited from departmental officers.

(b) Complete particulars not received from departmental officers.

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT BANKS AND SOCIETIES, ETC., UP TO THE END OF 1969-70—*contd.*

Face value of each share/ debenture	Amount invested up to the end of the year 1969-70	Amount of dividend declared/interest received and credited to Government during the year	Remarks
6	7	8	9
	Rs.		
5 (c)	46,41,120 (c)	(a)	.....
10			
20			
25			
50			
100			
1,000			
(a)	1,66,406	(a)	.....
(a)	4,36,000	(a)	.....
10			
20			
100 (d)	32,68,910 (d)	(a)	.....
10			
20			
100 (e)	29,29,280 (e)	(a)	.....
(a)	1,61,500	(a)	.....
(a)	2,78,300	(a)	.....
10			
100	3,56,500	(a)	.....
(a)	10,000	(a)	.....
50			
100			
1,000	1,62,500	(a)	.....
100			
1,000	1,61,000	(a)	.....
10			
100			
2,000	1,32,060	(a)	.....
(a)	4,700	(a)	
(a)	1,500	(a)	

(c) Details of investment for Rs. 4,77,480 are awaited from departmental officers.

(d) Details of investment for Rs. 14,500 are awaited from departmental officers.

(e) Details of investment for Rs. 97,270 are awaited from departmental officers.

**STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVESTMENTS
COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE**

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares/ debentures and percentage of Government investment to the total paid-up capital/ debentures
1	2	3	4	5
4. Co-operative banks and societies				
<i>—concl.</i>				
	(xvii) Taxi Drivers' Co-operatives (4).	1964-65 .. 1965-66.	Ordinary shares	1,140 shares (a)
	(xviii) Industrial Co-operative Societies (9) (b)	1962-63 to 1966-67.	Ordinary shares	513 shares 885 shares (a)
	(xix) Labour Co-operative and Contract Societies (38).	1963-64 to 1966-67.	Ordinary shares	1,950 shares. 30 shares 219 shares (a)
	(xx) Multipurpose Co-operative Societies (6).	1961-62 to 1966-67.	Ordinary shares	540 shares. 40 shares (a)
	(xxi) Other Society (1) ..	1966-67 ..	Ordinary shares	20 shares (a)
	(xxii) 25,000-spindle Cotton Mills on Co-operative basis.	1964-65 to 1967-68. 1968-69 ..	(a)	(a)
	(xxiii) Co-operative Stores (3) ..	1969-70 ..	(a)	(a)
Total—Co-operative banks and societies				
5. Concerns under liquidation—				
	(i) Contai Co-operative Agricultural Marketing Society.	1959-60 ..	Ordinary shares	207 shares (a)
	(ii) Dangapara Union Co-operative Agricultural Credit Society.	1960-61 ..	Ordinary shares	72 shares (a)
	(iii) Ahmedpur Co-operative Agricultural Credit Society.	1958-59 ..	Ordinary shares	59 shares (a)
	(iv) Noapara Union Agricultural Credit Society.	1958-59 ..	Ordinary shares	36 shares (a)
Total—Concerns under liquidation				..
Grand Total				..

(a) Information is awaited from departmental officers.

(b) Complete particulars not received from departmental officers.

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT BANKS AND SOCIETIES, ETC., UP TO THE END OF 1969-70—concl'd.

Face value of each share/ debenture	Amount invested up to the end of the year 1969-70	Amount of dividend declared/interest received and credited to Government during the year	Remarks
6	7	8	9
	Rs.		
100	1,14,000	(a)	.....
10 100	93,630	1,000	.....
10 50 100	42,900	(a)	.....
10 100 100	9,400 2,000	(a) (a)	..... .....
(a)	34,00,000	(a)	.....
(a)	(a) 8,00,000		
(a)	18,000	(a)	
	<u>5,70,23,186</u>		
100	20,700	(a) (a)	(Year in which concern went into liquidation) (a)
100	7,200	(a)	(a)
100	5,900	(a)	(a)
100	3,600	(a)	(a)
	<u>37,400</u>		
	<u>28,16,26,177</u>	<u>2,46,574</u>	

Note 1.—The investments shown in this statement do not include capital advances of Rs. 6,16 60 lakhs to the Calcutta State Transport Corporation (Rs. 6,01.96 lakhs) and the North Bengal State Transport Corporation (Rs. 14.64 lakhs). The particulars are given in footnote (a) at page 94.

Note 2.—Information regarding investments of Government in debentures/bonds is awaited.

Note 3.—Details of investment for Rs. 2,30,448 up to 1967-68 are awaited from departmental officers.

STATEMENT No. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO THE END OF THE YEAR 1969-70 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

(In crores of rupees)

1	On 31st March 1969	On 31st March 1970	Increase(+) Decrease(-) in the year
2	3	4	
Rs.	Rs.	Rs.	
CAPITAL EXPENDITURE—			
Commercial Departments—			
(96) Industrial and Economic Development	12 26	13 95 (a)	+ 1 69
(98) Multipurpose River Schemes	1,50 44	1,55 54	+ 5 10
(99) Irrigation	8 85	10 95	+ 2 10
(101) Electricity Schemes ..	1 28	1 28	..
(114) Road and Water Transport Schemes	7 29	7 35	+ 0 06
Total—Commercial Departments ..	1,80 12	1,80 07	+ 8 95
Other Departments—Other Accounts	(b) 2,62 10	(c) 2,83 80	+ 21 70
Total—Capital Expenditure ..	(d) 4,42 22	4,72 87	+ 30 65
Loans and Advances by the State and Union Territory Governments—			
Loans to Local Funds, Private Parties etc.	(e) 1,92 68	(f) 1,98 49	+ 5 81
Loans to Government Servants ..	3 39	3 16	- 0 23
Total—Loans and Advances by the State and Union Territory Governments.	(e) 1,96 07	2,01 65	+ 5 58
Total—Capital and Other Expenditure	(d)(e) 6,38 29	6,74 52	+ 36 23
<i>Deduct—Contribution from Revenues, Development Funds, Reserve Funds, etc., and Contingency Fund for expenditure.</i>	(e)(g) - 8 05	(h) - 10 60	- 2 55
Net Capital and Other Expenditure (Outside the Revenue Account).	(d) 6,30 24	(j) 6,63 92	(i) + 33 68

(a) Includes Re 1 spent from out of advances obtained from Contingency Fund during 1969-70 but not recouped to the Fund till the close of the year.

(b) Includes Rs 1,27,519 under "103—Capital Outlay on Public Works" spent from out of advances obtained from Contingency Fund (Rs 24,619 in 1965-66; Rs.64,409 in 1967-68 and Rs.38,491 in 1968-69) and not recouped to the Fund till the close of the year.

(c) Includes Rs 89,028 under "103—Capital Outlay on Public Works" spent from out of advances obtained from Contingency Fund (Rs 24,619 in 1965-66 and Rs 64,409 in 1967-68) and not recouped to the Fund till the close of the year.

(d) Differs from similar figure in Finance Accounts, 1968-69 due to *pro forma* adjustment of progressive expenditure under "125—Appropriation to the Contingency Fund".

STATEMENT No. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO THE END OF THE YEAR 1969-70 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—concl'd.

(In crores of rupees)				
1	On 31st March 1969	On 31st March 1970	Increase (+) Decrease (-) in the year	4
	Rs.	Rs.		Rs.
PRINCIPAL SOURCES OF FUNDS—				
Permanent Debt—Nominal Value ..	71.74	77.12		+ 5.38
Loans from the Central Government	5,16.30	5,32.11		+ 15.81
Other Loans	14.03	14.98		+ 0.95
Unfunded Debt	23.12	26.65		+ 3.53
Total—Outstanding Debt ..	6,25.19	6,50.86		+ 25.67
Contingency Fund	4.30	4.93		+ 0.63
Sinking Funds and Reserve Funds ..	45.02	46.00		+ 0.98
Net balances under Deposits, Advances, etc., other than those shown separately.	15.26	45.32		+ 30.06
Remittances	8.99	- 26.85		- 35.84
Total—Debt and other obligations ..	6,98.76	7,20.26		+ 21.50
<i>Deduct—Cash Balance</i>	<i>10.09</i>	<i>- 21.87</i>		<i>- 31.96</i>
<i>Deduct—Investments</i>	<i>24.05</i>	<i>39.05</i>		<i>+ 15.00</i>
Net Provisions of Funds ..	6,64.62	(k) 7,03.08		(d) + 38.46

(e) Differs from similar figure in Finance Accounts, 1968-69 due to inclusion of Rs.23,50,000 spent from out of advances obtained from Contingency Fund during 1968-69 but not recouped to the Fund till the close of the year.

(f) Includes Rs.4,67,000 spent from out of advances obtained from Contingency Fund during 1969-70 but not recouped to the Fund till the close of the year.

(g) Includes Rs.1,27,519 under "103—Capital Outlay on Public Works" and Rs.23,50,000 under "Q—Loans and Advances etc.—Loans to Local Funds, Private Parties, etc." spent from out of advances obtained from Contingency Fund (Rs.24,619 in 1965-66, Rs.64,409 in 1967-68 and Rs.23,88,491 in 1968-69) and not recouped to the Fund till the close of the year.

(h) Includes Re.1 under "96—Capital Outlay on Industrial and Economic Development", Rs.89,028 under "103—Capital Outlay on Public Works" and Rs.4,67,000 under "Q—Loans and Advances, etc.—Loans to Local Funds, Private Parties, etc." spent from out of advances obtained from Contingency Fund (Rs.24,619 in 1965-66, Rs.64,409 in 1967-68 and Rs.4,67,001 in 1969-70) and not recouped to the Fund till the close of the year.

(i) The difference of Rs.4.78 crores between the net provision of funds and the net capital and other expenditure is due to revenue deficit of Rs.10.06 crores and credit of Rs.5.28 crores to "Miscellaneous Government Accounts" during the year.

Note.—The difference of Rs.39.16 crores between the net provision of funds (k) and the net capital and other expenditure (i) up to the end of the year represents cumulative revenue deficit of Rs.44.44 crores up to the end of 1969-70 and credit of Rs.5.28 crores to "Miscellaneous Government Accounts" during 1969-70.

**B—Debt, Deposit and Remittance Heads and
Contingency Fund**

**STATEMENT No. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS
AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT,
DEPOSITS, REMITTANCES AND CONTINGENCY FUND.**

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Part I—Consolidated Fund				
Total Revenue and Expenditure as per statement Nos. 11 and 12.	....	2,61,67,55,043	2,99,65,41,300	....
O—Public Debt—Permanent Debt.	Cr. 71,74,81,084	12,49,98,700	7,12,33,399	Cr. 77,11,96,385
Floating Debt .. .. .	.. .. .	40,29,52,000	40,29,52,000	....
Loans from the Central Government.	Cr.5,16,30,35,856	59,26,17,850	43,45,19,468	Cr.5,32,11,34,238
Other Loans ..	Cr.14,02,63,922	1,47,42,825	52,02,919	Cr.14,98,03,828
Total—O—Public Debt ..	Cr.6,02,07,30,862	1,13,53,11,375	91,39,07,786	Cr.6,24,21,34,451
Q—Loans and Advances by the State/Union Territory Governments.	Dr.1,95,83,37,420	10,43,04,693	(a)16,20,09,810	Dr.2,01,60,42,537
Total—Part I—Consolidated Fund.	....	3,85,63,71,111	4,07,24,58,896	....

Part II—Contingency Fund

Contingency Fund (b) .. Cr. 4,30,27,590 69,53,709 (c) 7,03,514 Cr. 4,92,77,785

Part III—Public Account

SECTION—S—UNFUNDED DEBT

State Provident Funds .. Cr. 23,12,48,683 6,50,95,863 2,98,63,706 Cr. 26,64,80,840

(a) Excludes Rs.4,67,000 spent from out of advance obtained from Contingency Fund during 1969-70 but not recouped to the Fund till the close of the year.

(b) Details of the expenditure incurred out of Contingency Fund which remained unrecouped to the Fund till the close of the year are given in Appendix VII.

(c) In addition a sum of Rs.81,131 was withdrawn from Contingency Fund during the year 1969-70 and recouped to the Fund before the close of the year.

**STATEMENT No. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS
AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT,
DEPOSITS, REMITTANCES AND CONTINGENCY FUND—contd.**

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
SECTION—T—DEPOSITS AND ADVANCES				
Part I—Deposits Bearing Interest				
A—Reserve Funds—				
Depreciation Reserve Fund—Electricity—				
Reserve Fund .. Cr.	5,72,800	..	..	Cr. 5,72,800
Deposits of Depreciation Reserve of Government Commercial undertakings—				
(a) Depreciation Reserve Fund of State Transport Service in Durgapur—				
(i) Depreciation Reserve Fund. Cr.	35,18,154	10,05,000	..	Cr. 45,23,154
(b) Depreciation Reserve Fund of Motor Transport Service in Cooch Behar—				
(i) Depreciation Reserve Fund. Cr.	2,10,332	..	..	Cr. 2,10,332
Total .. Cr.	37,28,486	10,05,000	..	Cr. 47,33,486
Reserve Fund—Transport Accident Reserve Fund. Cr.	1,18,882	23,647	..	Cr. 1,42,529
Total—A—Reserve Fund Cr.	44,20,168	10,28,647	..	Cr. 54,48,815
B—Other Deposit Accounts				
Other Deposits—				
Deposits of State Transport Corporations. Cr.	2,67,04,979	..	..	Cr. 2,67,04,979
Deposit of the State Electricity Board. Cr.	1,43,95,200	..	..	Cr. 1,43,95,200
Deposits of Durgapur Projects Ltd.—				
Depreciation Reserve Fund. Cr.	1,00,00,000	..	..	Cr. 1,00,00,000
Total—B—Other Deposit Accounts. Cr.	5,11,00,179	..	..	Cr. 5,11,00,179
Total—Part I—Deposits Bearing Interest. Cr.	5,55,20,347	10,28,647	..	Cr. 5,65,48,994

**STATEMENT No. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS
AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT,
DEPOSITS, REMITTANCES AND CONTINGENCY FUND—contd.**

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
SECTION—T—DEPOSITS AND ADVANCES—contd.				
Part II—Deposits not Bearing Interest				
A—Sinking Funds—				
Appropriation for Reduc- tion or Avoidance of Debt—				
Sinking Funds .. Cr.	42,67,73,199	6,10,52,205	5,28,31,958	Cr. 43,49,93,446
Sinking Fund Invest- ment Account—				
Sinking Fund Invest- ment Account. Dr.	17,70,15,034	2,92,70,000	15,20,575	Dr. 14,92,65,609
Total—A—Sinking Funds	Cr. 24,97,58,165	9,03,22,205	5,43,52,533	Cr. 28,57,27,837
B—Reserve Funds—				
West Bengal Famine Insurance Fund—				
Net Balance (includ- ing investment). Cr.	25,50,478	80,82,416	80,00,000	Cr. 26,32,894
Investment .. Dr.	20,03,022	49,80,522	49,85,600	Dr. 20,08,100
Total .. Cr.	5,47,456	1,30,62,938	1,29,85,600	Cr. 6,24,794
Fund for promotion of education amongst educationally back- ward classes. Cr.	3,34,357	11,24,000	10,61,348	Cr. 3,97,009
Depreciation/Renewal Reserves of Government Non-Commercial Under- takings—				
Government Presses .. Cr.	22,02,959	74,126	..	Cr. 22,77,085
General Reserve Fund for Cooch Behar—				
Net Balance (including investments). Cr.	1,31,92,878	84,655	3,988	Cr. 1,32,73,045
Investments .. Dr.	9,57,098	..	..	Dr. 9,57,098
Total .. Cr.	1,22,35,280	84,655	3,988	Cr. 1,23,15,947

**STATEMENT No. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS
AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT,
DEPOSITS, REMITTANCES AND CONTINGENCY FUND—contd.**

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
SECTION—T—DEPOSITS AND ADVANCES—contd.				
Part II—Deposits not Bearing Interest—contd.				
B—Reserve Fund—contd.				
State Agricultural Credit, Relief and Guarantee Fund.	Cr. 5,20,000	2,83,000	..	Cr. 8,03,000
State Co-operative Development Fund.	Cr. 2,16,361	5,000	..	Cr. 2,21,361
Total—B—Reserve Funds	Cr. 1,60,56,413	1,46,33,719	1,40,50,936	Cr. 1,66,39,106
C—Other Deposit Accounts—				
Deposits of Local Funds—				
(a) District Funds ..	Cr. 99,40,086	31,28,468	70,67,722	Cr. 60,00,832
(b) Municipal Funds	Cr. 75,95,172	3,47,07,355	3,44,86,510	Cr. 78,16,017
(c) State Transport Corporation Fund.	Cr. 80,84,935	10,40,74,465	10,53,08,011	Cr. 68,51,389
Other Funds—				
(d) Medical and Charit- able Funds.	Cr. 28,052	..	..	Cr. 28,052
(e) Zilla Parishad Fund	Cr. 1,01,37,552	1,48,15,338	1,37,71,716	Cr. 1,11,81,174
(f) Other Miscellaneous Funds.	Cr. 6,82,34,930	57,88,15,270	58,81,35,896	Cr. 5,89,14,304
Total—Deposits of Local Funds.	Cr. 10,40,20,727	73,55,40,896	74,87,69,855	Cr. 9,07,91,768
DEPARTMENTAL AND JUDICIAL DEPOSITS—				
Civil Deposits—				
(1) Revenue Deposits	Cr. 5,88,84,042	3,39,48,719	3,72,57,981	Cr. 5,55,74,780
(2) Civil Courts' Deposits.	Cr. 4,11,39,811	2,85,31,736	3,11,53,154	Cr. 3,85,18,393
(3) Criminal Courts' Deposits.	Cr. 1,12,31,835	27,98,852	21,80,786	Cr. 1,18,49,901
(4) Personal Deposits	Cr. 8,93,34,810	7,19,45,130	7,07,53,771	Cr. 9,05,26,169
(5) Forest Deposits	Cr. 7,368	4,158	6,581	Cr. 4,965

**STATEMENT No. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS
AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT,
DEPOSITS, REMITTANCES AND CONTINGENCY FUND—concl.**

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.

SECTION—T—DEPOSITS AND ADVANCES—concl.

Part II—Deposits not Bearing Interest—concl.

**DEPARTMENTAL AND
JUDICIAL DEPOSITS
—concl.**

Civil Deposits—concl.

(6) Public Works Deposits.	Cr.	8,83,17,687	4,65,05,596	3,70,47,787	Cr.	9,77,75,496
(7) Deposits relating to Estates of deceased Indians abroad	Cr.	7,700	..	..	Cr.	7,700
(8) Deposits for work done for public bodies or private individuals.	Cr.	63,71,448	94,68,897	88,70,513	Cr.	69,69,832
(9) Unclaimed deposits in the General Provident Fund.	Cr.	16,726	302	..	Cr.	17,028
(10) Unclaimed deposits in the Indian Civil Service Provident Fund.	Cr.	2,076	..	..	Cr.	2,076
(11) Unclaimed deposits in the Contributory Provident Fund.	Cr.	193	..	..	Cr.	193
(12) Deposits on account of cost price of Liquor, Ganja and Bhang.	Cr.	22,16,765	86,25,833	85,28,257	Cr.	23,14,341
(13) Deposits on account of sale proceeds of stock of Blacklisted shops and Private Hoarders.	Cr.	3,91,757	73,846	..	Cr.	4,65,603
(14) Deposits from Employees' State Insurance Corporation	Cr.	3,08,115	..	2,15,182	Cr.	92,933
(15) Deposits in connection with Elections.	Cr.	83,388	..	65,955	Cr.	17,433
(16) Pay and Account Office Deposits	Cr.	15,134	8,865	..	Cr.	23,999
(17) West Bengal Special Deposit Account	Cr.	44,85,369	..	..	Cr.	44,85,369
Total—Civil Deposits ..	Cr.	30,28,14,244	20,19,11,934	19,60,79,967	Cr.	30,86,46,211

**STATEMENT No. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS
AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT,
DEPOSITS, REMITTANCES AND CONTINGENCY FUND—contd.**

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
SECTION—T—DEPOSITS AND ADVANCES—contd.				
Part II—Deposits not Bearing Interest—contd.				
Other Accounts—				
Subventions from Central Road Fund.	Cr. 42,63,117	70,00,000	89,37,529	Cr. 23,25,588
Deposit Account of grants made by the Indian Central Jute Committee.	Cr. 18,191	..	..	Cr. 18,191
Deposit Account of grants made by the Indian Council of Agricultural Research.	Cr. 14,97,717	3,53,921	2,92,000	Cr. 15,59,638
Deposit Account of grants made by the Indian Central Sugarcane Committee.	Cr. 1,18,270	..	..	Cr. 1,18,270
Deposit Account of grants made by National Co-operative Development Corporation.	Cr. 1,14,41,516	10,88,800	..	Cr. 1,25,30,316
Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions.	Cr. 7,87,595	..	..	Cr. 7,87,595
Deposit Account of grants made by the Indian Central Oilseeds Committee.	Cr. 63,131	6	..	Cr. 63,137
Deposit Account of grants made by the Indian Central Tobacco Committee.	Cr. 6,780	..	..	Cr. 6,780
Deposit Account of grants made by the Central Tea Board.	Cr. 1,18,124	..	..	Cr. 1,18,124
Deposit Account of grants made by the Flood Relief Committee.	Cr. 10,102	..	..	Cr. 10,102
Deposit Account of grants made by the National Council of Educational Research and Training.	Cr. 1,66,689	74,877	..	Cr. 2,41,566
Deposit Account of grants made by the Council of Scientific and Industrial Research.	Cr. 167	..	..	Cr. 167

**STATEMENT No. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS
AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT,
DEPOSITS, REMITTANCES AND CONTINGENCY FUND—contd.**

Head of Account	Opening Balance	Receipt	Disbursement	Closing Balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
SECTION—T—DEPOSITS AND ADVANCES—contd.				
Part II—Deposits not Bearing Interest—concl'd.				
Other Accounts—concl'd.				
Private Donations and Contributions Fund.	Cr.	2,00,000	..	Cr. 2,00,000
Deposit Account of grants made by the Khadi and Village Industries Commission.	Cr. 1,21,169	..	2,256	Cr. 1,18,913
Deposit Account of grants made by the Indian Council of Medical Research.	Cr. 5,40,732	..	..	Cr. 5,40,732
Deposit Account of grants made by the Indian Central Areca-nut Committee.	Cr. 87,564	..	..	Cr. 87,564
Deposit Account of grants out of Ford Foundation Fund for giving loans to Artisans.	Cr. 25,000	..	..	Cr. 25,000
Deposit Account of grants made by the University Grants Commission.	Cr. 3,02,885	1,39,250	35,006	Cr. 4,07,129
Deposit Account of grants from Wheat Associates of U. S. A.	Cr. 40,448	37,764	36,127	Cr. 42,085
Deposit Account of grants made by the Indian Central Coconut Committee.	Cr. 3,70,806	55	..	Cr. 3,70,861
Deposit Account of grants made by the Indian Central Spices and Cashewnut Committee.	Cr. 19,009	..	..	Cr. 19,009
Total—Other Accounts ..	Cr. 1,99,99,012	88,94,673	93,02,918	Cr. 1,95,99,767
Total—C—Other Deposit Accounts.	Cr. 42,68,33,983	94,63,47,503	95,41,52,740	Cr. 41,90,29,746
Total—Part II—Deposits not Bearing Interest.	Cr. 69,26,48,561	1,05,13,03,427	1,02,25,56,209	Cr. 72,13,95,779

**STATEMENT No. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS
AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT-
DEPOSITS, REMITTANCES AND CONTINGENCY FUND—contd.**

Head of Account	Opening Balance	Receipt	Disbursement	Closing Balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
SECTION—T—DEPOSITS AND ADVANCES—contd.				
Part III—Advances not Bearing Interest				
Departmental Advances—				
Revenue Advances	Dr. ....	..	41,131	Dr. 41,131
Civil Advances	.. Dr. 2,96,60,014	3,92,68,810	4,30,43,862	Dr. 3,34,35,006
Special Advances	.. Dr. 3,37,91,656	14,36,015	10,82,569	Dr. 3,34,38,210
Forest Advances	.. Dr. 32,626	2,03,40,963	2,03,15,585	Dr. 7,248
Total—Departmental Advances.	Dr. 6,34,84,296	6,10,45,788	6,44,83,147	Dr. 6,69,21,655
Permanent Advance, Civil	Dr. 22,51,281	8,973	66,987	Dr. 23,09,295
Account with the Govern- ment of Pakistan.	Dr. 9,45,754	..	104	Dr. 9,45,858
Account with the Govern- ment of Burma.	Dr. 5,32,485	-3,060(a)	-3,54,921(a)	Dr. 1,80,630
Account with the Reserve Bank.	Dr. 1,74,509	265	38,863	Dr. 2,13,107
Total—Part III—Advances not Bearing Interest.	Dr. 6,73,88,325	6,10,51,960	6,42,34,180	Dr. 7,05,70,545
Part IV—Suspense—Suspense Accounts				
Suspense Account	.. Dr. 4,07,68,707	3,03,07,127	-45,91,712(a)	Dr. 58,69,863
Cash Balance Investment Accounts.	Dr. 6,05,52,341	54,83,44,844	72,60,13,750	Dr. 23,82,21,247
Cash Settlement Suspense	Dr. 18,70,294	30,45,585	1,01,83,109	Dr. 90,07,818
Departmental Adjusting Account.	Cr. 3,68,76,071	-2,91,97,957 (b)	-1,26,48,120 (b)	Cr. 2,03,26,234
Reserve Bank Suspense (Headquarters).	Cr. 3,77,13,673	9,10,31,336	10,42,43,933	Cr. 2,45,01,076
Central Accounts Office— Reserve Bank Suspense.	Dr. 31,37,10,028	13,77,98,870	-11,44,40,382 (a)	Dr. 6,14,70,776

(a) *Minus* figures are due to rectification of certain discrepancies.

(b) *Minus* figures are due to adjustment of balances of previous years.

**STATEMENT No. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS
AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT
DEPOSITS, REMITTANCES AND CONTINGENCY FUND—*contd.***

Head of Account	Opening Balance	Receipt	Disbursement	Closing Balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
SECTION—T—DEPOSITS AND ADVANCES—<i>concl'd.</i>				
Part IV—Suspense—Suspense Accounts—<i>concl'd.</i>				
Undivided Bengal Suspense Dr.	82,00,645	1,02,500	..	Dr. 80,98,145
Discount Sinking Fund .. Dr.	46,73,457	5,01,000	6,02,854	Dr. 47,75,291
Pay and Accounts Offices Suspense. Dr.	1,33,613	3,402	2,04,384	Dr. 3,34,595
Total—Suspense Accounts Dr.	35,53,19,321	78,10,36,707	70,95,67,816	Dr. 28,29,50,430
(i) Cheques and Bills—Pre- audit Cheques. Cr.	3,86,10,829	82,61,47,352	76,48,59,801	Cr. 9,98,98,380
(ii) Departmental and Similar Accounts—				
Civil Departmental Balances. Dr.	17,46,290	1,24,59,903	1,22,31,998	Dr. 15,18,385
Total—Part IV—Suspense Dr.	31,84,54,782	1,62,05,43,962	1,48,66,59,615	Dr. 18,45,70,435
Part—V—Miscellaneous Government Account.	....	5,28,31,958(a)	....	....
Total—T—Deposits and Advances etc.	....	2,78,67,59,954	2,57,34,50,004	....
SECTION U—REMITTANCES				
I—Remittances within India—Cash Remittances and adjustments between Officers rendering Accounts to the same Accountant-General—				
(1) Cash Remittances between Treasuries. Dr.	65,61,217	30,19,78,496	30,11,24,630	Dr. 57,07,351
(2) Forest Remittances Cr.	21,73,495	5,33,41,367	5,46,59,300	Cr. 13,55,562
(3) Public Works Remittances. Dr.	19,57,21,158	49,26,58,908	49,28,61,482	Dr. 19,59,23,732
(4) Transfer between Public Works Officers. Dr.	12,27,63,485	3,18,34,081	3,38,59,738	Dr. 12,47,89,142
(5) Judicial Remittances Cr.	3,433	..	..	Cr. 3,433
Total .. Dr.	32,28,68,932	88,03,12,852	88,25,05,150	Dr. 32,50,61,239

(a) Closed to Government Account.

STATEMENT No. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND—*conold.*

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
SECTION U—REMITTANCES—<i>conold.</i>				
Reserve Bank of India Dr. Remittances.	18,715	29,89,148	2,35,935	Cr. 27,34,498
Adjusting Account between Central and State Governments.	Cr. 35,02,72,204	-37,38,09,227 (a)	-5,85,84,108 (a)	Cr. 3,50,47,085
Adjusting Account with Railways.	Dr. 74,35,072	1,112	-48,16,269 (a)	Dr. 26,17,692
Adjusting Account with Posts and Telegraphs	Cr. 7,92,74,801	-5,52,94,560 (a)	-58,28,416 (a)	Cr. 2,98,08,657
Adjusting Account with Defence.	Dr. 87,58,454	48,380	49,68,617	Dr. 1,36,78,691
Inter-State Suspense Account	Dr. 6,19,353	-2,42,62,828 (a)	-3,01,94,069 (a)	Cr. 53,11,888
Total ..	Cr. 41,27,15,411	-45,03,27,975 (a)	-9,42,18,310 (a)	Cr. 5,66,05,746
Total—U—Remittances ..	Cr. 8,98,46,479	42,99,84,877	78,82,86,840	Dr. 26,84,55,484
Total—Part III—Public Account	...	3,28,18,40,694	3,39,16,00,550	....
Total—Receipts/Disbursements.	...	7,14,51,65,514	7,46,47,62,960	....

SECTION X—CASH BALANCE

	Opening balance	Closing balance
	Rs.	Rs.
(1) Cash in Treasuries	15,06,159	10,78,697
(2) Deposit with the Reserve Bank	9,94,06,056	-22,00,21,608(b)
(3) Remittances in Transit	30,393	2,88,078
Total ..	10,09,42,608	-21,86,54,838
Grand Total ..	7,24,61,08,122	7,24,61,08,122

(a) *Minus* figure is due to rectification of certain discrepancies.

(b) Please see explanatory note No. 6 below Statement No. 7 on page 34.

STATEMENT No. 17—DETAILED STATEMENT OF DEBT AND OTHER

Description of loan	When raised
1	2
SECTION C—	
Permanent Debt—	
Loans bearing Interest—	
4 per cent. West Bengal Loan, 1969	August 1960
4½ per cent. West Bengal Loan, 1970	July 1958
4 per cent. West Bengal Loan, 1971	August 1959
4½ per cent. West Bengal Loan, 1972	September 1961
4½ per cent. West Bengal Loan, 1974	August 1962
4½ per cent. West Bengal Loan, 1976	September 1965
5½ per cent. West Bengal Loan, 1977	August 1965
5½ per cent. West Bengal Loan, 1978	September 1966
5½ per cent. West Bengal Loan, 1979	September 1967
5½ per cent. West Bengal Loan, 1980	September 1968
5½ per cent. West Bengal Loan, 1981	September 1969
West Bengal Estate Acquisition Compensation Bond	.....
Total—Loans bearing interest .. ..	.....
Loans not bearing Interest—	
Expired Loans—	
4 per cent. West Bengal Loan, 1963	July 1953
4 per cent. West Bengal Loan, 1964	August 1953
4 per cent. West Bengal Loan, 1967	August 1958
4 per cent. West Bengal Loan, 1968	September 1956
4 per cent. West Bengal Loan, 1969	August 1960
Total—Expired loans .. ..	.....
Total—Permanent Debt .. ..	.....
Floating Debt—	
Other Floating Loans—	
Ways and means advance from the Bank .. ..	.....
Other advances from the Bank .. ..	.....
Total—Floating Debt .. ..	.....

(a) This loan was notified for discharge on 29th August 1969 and became non-interest bearing interest".

INTEREST-BEARING OBLIGATIONS OF GOVERNMENT

Balance on 1st April 1969	Additions during the year	Discharges during the year	Balance on 31st March 1970
3	4	5	6
Rs.	Rs.	Rs.	Rs.
PUBLIC DEBT			
7,65,32,000	....	7,02,08,400	(a)
5,10,49,700	....	....	5,10,49,700
7,69,69,400	....	....	7,69,69,400
7,30,71,300	....	....	7,30,71,300
7,03,28,500	....	....	7,03,28,500
7,00,09,300	....	....	7,00,09,300
7,04,91,300	....	....	7,04,91,300
6,02,41,900	....	....	6,02,41,900
8,10,97,400	....	....	8,10,97,400
8,72,22,800	1,600	....	8,72,24,400
....	12,10,07,200	....	12,10,07,200
53,66,884	30,89,900	6,03,299	87,83,485
<u>71,64,10,484</u>	<u>12,49,98,700</u>	<u>7,08,11,699</u>	<u>77,02,73,885</u>
44,200	....	....	44,200
1,05,200	....	4,100	64,200
4,70,800	....	2,07,600	2,62,700
4,00,900	....	1,73,100	2,27,800
....	....	....	3,23,600(a)
<u>10,20,600</u>	<u>....</u>	<u>4,21,700</u>	<u>9,22,500</u>
<u>71,74,31,084</u>	<u>12,49,98,700</u>	<u>7,12,33,399</u>	<u>77,11,96,385</u>
....	13,19,00,000	13,19,00,000	....
....	27,10,52,000	27,10,52,000	....
<u>....</u>	<u>40,29,52,000</u>	<u>40,29,52,000</u>	<u>....</u>

from that date. The closing balance has been transferred *pro-forma* to "Loans not bearing

STATEMENT No. 17—DETAILED STATEMENT OF DEBT AND OTHER

Description of loan	When raised	SECTION	O—
1	2		
Loans from the Central Government—Post-partition Loans—			
1. Agricultural production and allied schemes
2. Industrial development
3. Community development, co-operation and national extension service schemes.
4. Miscellaneous development purposes
5. Major irrigation and multipurpose river projects
6. Housing schemes
7. Rehabilitation of displaced persons
8. Water supply and drainage schemes
9. Sharing of small savings collections
10. Ways and means advances for plan schemes
11. Other ways and means advances
12. Central Assistance for state plan schemes
13. Loans for Westing House Saxby Farmer Ltd.
14. Other loans
Pre-partition loans
Total—Loans from the Central Government
Other Loans—			
Loans from Khadi and Village Industries Commission
Loans from National Co-operative Development Corporation.
Loans from National Agricultural Credit (Long-term Operation) Fund of the Reserve Bank of India.
Loans from the Indian Central Oilseeds Committee
Loans from the Life Insurance Corporation of India
Loans from the Heavy Engineering Corporation of India
Loans from Central Warehousing Corporation
Loans from the State Trading Corporation
		Total—Other Loans	..
		Total—Public Debt ..	..

INTEREST-BEARING OBLIGATIONS OF GOVERNMENT—*contd.*

Balance on 1st April 1969	Additions during the year.	Discharges during the year.	Balance on 31st March 1970
₹	₹.	₹.	₹.
Rs.	Rs.	Rs.	Rs.
PUBLIC DEBT—<i>concl'd.</i>			
32,76,81,478	2,19,00,000	- 2,63,423(a)	34,98,44,896
3,76,94,744	20,16,000	12,18,305	3,84,92,439
6,88,84,086	8,15,000	3,12,362	6,93,86,724
1,19,69,24,324	....	22,17,76,220	97,51,48,104
1,32,02,51,549	3,23,600	7,47,714	1,31,98,27,435
11,68,42,617	....	5,80,614	11,62,62,003
51,60,00,029	53,78,500	6,16,61,263	45,97,17,266
2,62,62,136	....	6,78,877	2,55,83,259
1,09,89,20,000	12,91,00,000	14,35,71,313	1,08,44,48,687
1,05,862	....	....	1,05,862
2,50,00,000	....	....	2,50,00,000
....	26,80,00,000	....	26,80,00,000
....	20,00,000	....	20,00,000
40,89,64,990	16,30,84,750	42,36,223	56,78,13,517
1,95,04,046	....	....	1,95,04,046
<u>5,16,30,35,856</u>	<u>59,26,17,850</u>	<u>43,45,19,468</u>	<u>5,32,11,34,238</u>
10,21,498	....	....	10,21,498
3,38,92,041	17,72,650	19,72,729	3,36,91,962
80,27,136	20,58,300	19,05,525	81,79,911
4,500	....	1,200	3,300
9,40,33,029	1,00,16,875	12,60,283	10,27,89,021
26,25,000	....	....	26,25,000
6,13,718	....	43,182	5,70,536
47,000	8,95,000	20,000	9,22,000
<u>14,02,63,922</u>	<u>1,47,42,825</u>	<u>52,02,919</u>	<u>14,98,03,828</u>
<u>6,02,07,30,862</u>	<u>1,13,53,11,375</u>	<u>91,39,07,786</u>	<u>6,24,21,34,451</u>

(a) Minus figure is due to rectification of certain discrepancies.

STATEMENT No. 17—DETAILED STATEMENT OF DEBT AND OTHER

Description of loan	When raised	
1	2	
	SECTION 8—	
State Provident Fund—		
General Provident Fund
Indian Civil Service Provident Fund
Indian Civil Service (Non-European Members) Provident Fund.
Contributory Provident Fund
All India Service Provident Fund
Other Accounts—		
Bengal Christian Family Pension Fund
Total—Unfunded Debt
Total—Debt and other interest bearing obligations

INTEREST-BEARING OBLIGATIONS OF GOVERNMENT—*concl.d.*

Balance on 1st April 1969	Additions during the year	Discharges during the year	Balance on 31st March 1970
3	4	5	6
Rs.	Rs.	Rs.	Rs.

UNFUNDED DEBT

21,67,48,413	6,25,99,671	2,91,09,059	25,02,39,025
3,62,990	68,958	1,52,962	2,78,986
6,71,617	51,585	10,937	7,12,265
82,25,460	13,28,528	2,67,570	92,66,418
52,40,203	10,47,097	3,23,178	59,64,122
....	24	....	24
<hr/>	<hr/>	<hr/>	<hr/>
23,12,48,683	6,50,95,863	2,98,63,706	26,64,80,840
<hr/>	<hr/>	<hr/>	<hr/>
6,25,19,79,545	1,20,04,07,238	94,37,71,492	6,50,86,15,29
<hr/>	<hr/>	<hr/>	<hr/>

STATEMENT No. 18—DETAILED STATEMENT OF LOANS AND

Category of loans

1

SECTION Q—LOANS AND ADVANCES BY THE STATE AND UNION

LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.—

1. Loans to Municipal Corporations and Municipalities—

(i) Loans to Calcutta Corporation .. .. .	..	..	..	..	..
(ii) Loans under Urban Water Supply and Sanitation Scheme				..	..
(iii) Other loans .. .. .	..	..	..	..	..
				Total ..	..

2. Loans to District and other Local Fund Committees—

(i) Loans to Zilla Parishads .. .. .	..	..	..	..	..
(ii) Other loans .. .. .	..	..	..	..	..
				Total ..	..

3. Loans to Co-operative Institutions and Banks—

(1) Loans Co-operative Land Mortgage Bank .. .. .	..	..	..	..	..
(2) West Bengal Provincial Co-operative Bank and Multipurpose Society ..				..	..
(3) Loans for Development of Fisheries through Private Farmers and their Co-operatives ...				..	..
(4) Loans to Agricultural Marketing Society .. .. .	..	..	..	..	..
(5) Loans for Re-organisation of Primary Credit Society .. .. .	..	..	..	..	..
(6) Loans to Consumers' Co-operative Societies under Accelerated Programme ..				..	..
(7) Loans for rendering assistance to needy fishermen through Co-operative Societies ..				..	..
(8) Loans under the Scheme for Co-operative Farming Experiments .. .. .	..	..	..	..	..
(9) Rehabilitation of Central Co-operative Bank .. .. .	..	..	..	..	..
(10) Loans to Co-operative Societies for installation of Power Looms .. .. .	..	..	..	..	..

(*) Excludes Rs.2,31,01,447 advanced to Calcutta Corporation under different schemes which have been shown under "Miscellaneous Loans and Advances" (item Nos. 17, 22, 33 and 37) at pages 138-139 pending receipt of final orders from the State Government.

ADVANCES BY GOVERNMENT

Balance on 1st April 1969	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1970	Interest received during the year
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	
TERRITORY GOVERNMENTS					
1,61,29,864	66,00,000	2,21,29,864	57,66,217	1,63,63,647(x)	7,55,723
52,12,833	8,45,000	55,57,333	..	55,57,333(y)}	24,923
1,30,05,990	67,30,120	1,97,36,110	9,02,411	1,87,73,699	
<u>3,43,48,187</u>	<u>1,30,75,120</u>	<u>4,74,23,307</u>	<u>67,28,628</u>	<u>4,06,94,679</u>	<u>7,90,651</u>
99,14,999	44,54,745	1,43,69,744	69,911	1,42,99,833	..
9,826	735	10,561	..	10,561	..
<u>99,24,825</u>	<u>44,55,480</u>	<u>1,43,80,305</u>	<u>69,911</u>	<u>1,43,10,394</u>	<u>2,999</u>
(a)23,36,158	..	23,36,158	1,85,108	21,51,050	39,783
(b)4,83,359	75,00,000	79,83,359	75,232	79,08,127	..
(a)8,20,743	..	8,20,743	10,374	8,10,369	..
(a)15,29,330	..	15,29,330	..	15,29,330	..
(a)6,99,064	..	6,99,064	20,631	6,78,433	..
(a)26,30,500	..	26,30,500	..	26,30,500	..
(a)19,70,193	5,20,316	24,90,509	87,267	24,03,242	..
(a)6,65,273	..	6,65,273	..	6,65,273	..
(a)28,73,000	..	28,73,000	..	28,73,000	..
(a)34,89,131	..	34,89,131	49,737	34,39,394	..

(y) Excludes Rs.19,82,174 advanced to municipalities under development schemes which have been shown under "Miscellaneous Loans and Advances" (item No. 25) at pages 133-139 pending receipt of final orders from Government.

STATEMENT No. 18—DETAILED STATEMENT OF LOANS AND

Category of loans

1

SECTION Q—LOANS AND ADVANCES BY THE STATE

LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.—*contd.*3. Loans to Co-operative Institutions and Banks—*concl'd.*

(11) Agricultural Marketing Society (Primary) .. .. .	..	..	..	..	..
(12) Loans for Development of Fishing Societies .. .. .	..	..	..	..	..
(13) Development of Milk Co-operatives .. .. .	..	..	..	..	..
(14) Establishment of Co-operative Cold Storage .. .. .	..	..	..	..	..
(15) Loans to Co-operative Societies for purchase of Paddy .. .. .	..	..	..	..	..
(16) Loans to Urban Consumers' Co-operatives .. .. .	..	..	..	..	..
(17) Loans for Development of Consumers' Co-operative Society .. .. .	..	..	..	..	..
(18) Co-operative Societies, Handloom Industry (Silk) .. .. .	..	..	..	..	..
(19) Co-operative Societies' Handloom Industry .. .. .	..	..	..	..	..
(20) Loans to Co-operative Societies for purchase of Jute .. .. .	..	..	..	..	..
(21) Other loans .. .. .	..	..	..	..	..
Total—Loans to Co-operative Institutions and Banks .. .. .	..	..	..	..	..

4. Loans and Advances under Community Development Programme—

(1) Loans to State Electricity Board .. .. .	..	..	..	..	..
(2) Rural Housing Scheme .. .. .	..	..	..	..	..
(3) Reclamation of Waste Land .. .. .	..	..	..	..	..
(4) Irrigation Schemes .. .. .	..	..	..	..	..
(5) Production Schemes for promotion of Agriculture and Animal Husbandry .. .. .	..	..	..	..	..
(6) Other loans .. .. .	..	..	..	..	..

Total—Loans and Advances under Community Development programme

(a) The balances under item nos. (1), (6), (11), (12), (16) to (20), (34), (37), (38), (39), (44), (47), (48), (62), (61), Rs. 33,88,660 of item (60) and Rs. 3,34,407 of item (64) under the minor head "Miscellaneous Loans and Advances" shown in Finance Accounts 1968-69 (pages 130-137) have been adjusted *pro-fero* under item Nos. (1), (3) to (19) and (21) respectively under the new minor head "Loans to Co-operative Institutions and Banks" opened in the accounts for 1969-70.

ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1969	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1970	Interest received during the year
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	

AND UNION TERRITORY GOVERNMENTS—*contd.*

(a)17,85,505	2,53,906	20,39,411	1,24,892	19,14,519	..
(a)20,01,745	..	20,01,745	..	20,01,745	..
(a)12,35,473	1,00,000	13,35,473	6,23,276	7,12,197	..
(a)26,90,500	..	26,90,500	..	26,90,500	..
(a)15,26,450	..	15,26,450	21,450	15,05,000	..
(a)8,64,625	97,500	9,62,125	..	9,62,125	..
(a)81,67,601	..	81,67,601	70,86,875	10,80,726	..
(a)5,10,826	..	5,10,826	2,414	5,08,412	..
(a)29,19,866	..	29,19,866	1,91,808	27,28,058	..
(b)1,95,000	6,31,000	8,26,000	3,02,000	5,24,000	..
(a)37,23,067	3,39,700	40,62,767	2,48,706	38,14,061	..
<u>4,31,17,409</u>	<u>94,42,422</u>	<u>5,25,59,831</u>	<u>90,29,770</u>	<u>4,35,30,061</u>	<u>39,783</u>
95,72,269	..	95,72,269	..	95,72,269	..
11,69,240	1,000	11,70,240	65,063	11,05,177	..
97,45,621	..	97,45,621	2,20,515	95,25,106	..
2,08,86,462	..	2,08,86,462	10,61,009	1,98,25,453	..
73,57,137	1,52,900	75,10,037	2,47,089	72,62,948	..
7,38,197	1,05,682	8,43,879	1,16,763	7,27,116	..
<u>4,94,88,926</u>	<u>2,59,582</u>	<u>4,97,28,508</u>	<u>17,10,439</u>	<u>4,80,18,069</u>	<u>1,73,897</u>

(b) These balances were included in "Other loans" item No. (60) of "Miscellaneous Loans and Advances" in the Finance Accounts 1968-69 (pages 136-137).

STATEMENT No. 18—DETAILED STATEMENT OF LOANS AND

Category of loans

1

SECTION Q—LOANS AND ADVANCES BY THE STATE AND UNION

LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.—*contd.*

5. Loans and Advances to Displaced persons—

(1) House Building Loans (Rural)	..	..	..	..	..
(2) House Building Loans (Urban)	..	..	..	..	..
(3) Business, Professional, Artisans, etc. Loans (Urban)	..	..	..	..	..
(4) Small Traders, Professional, Artisans, etc. Loans (Rural)	..	..	..	..	..
(5) Loans to Agriculturists (Rural)	..	..	..	..	..
(6) Loans to Small Traders (Urban)	..	..	..	..	..
(7) Educational Loans to students	..	..	..	..	..
(8) Loans to Educational Institutions	..	..	..	..	..
(9) Loans to Industrialists	..	..	..	..	..
(10) Loans to Municipalities for development of areas with heavy concentration of displaced persons.					
(11) Loans to State Electricity Board for Supply of electricity to township inhabited mostly by displaced persons.					
(12) Loans to State Transport Corporation for creating employment potential of displaced persons.					
(13) Other loans	..	..	..	..	..
Total—Loans and Advances to Displaced persons	..	..	..	..	..

6. Advances to Cultivators—

(1) Loans under Land Improvement Act XIX of 1883	..	..	..	..
(2) Agriculturists' Loans Act XII of 1884	..	..	..	..
(3) Loans under the Scheme for distribution of Chemical Fertilisers	..	..	..	..
(4) Other loans	..	..	..	..
Total	..	..	..	..

7. Loans to Statutory Corporations, Boards and Government Companies—

Loans to Statutory Corporations—

(1) Loans to West Bengal Financial Corporation on account of Government guarantee for dividends.	..	..	..	..
(2) Loans to West Bengal Development Corporation	..	..	..	..
(3) Loans to Calcutta State Transport Corporation	..	..	..	..
(4) Loans to North Bengal State Transport Corporation	..	..	..	..

(a) Includes Rs. 20,00,000 spent from out of advance obtained from contingency Fund

ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1969	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1970	Interest received during the year
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	

TERRITORY GOVERNMENTS—*contd.*

7,95,15,557	-244	7,95,15,313	2,20,82,041	5,74,33,272	..
15,39,06,376	14,87,215	15,53,93,591	1,72,16,761	13,81,76,830	..
3,60,69,647	4,53,300	3,65,22,947	1,04,48,698	2,60,74,249	..
1,06,93,455	1,000	1,06,94,455	65,27,352	41,67,103	..
3,00,62,549	61,642	3,01,24,191	41,51,268	2,59,72,923	..
11,53,480	3,42,000	14,95,480	115	14,95,365	..
10,92,777	..	10,92,777	..	10,92,777	..
27,43,577	..	27,43,577	1,324	27,42,253	..
1,13,44,769	..	1,13,44,769	90,799	1,12,53,970	..
40,71,959	4,603	40,76,560	2,232	40,74,328	..
18,88,102	..	18,88,102	8,238	18,29,864	..
6,25,815	..	6,25,815	..	6,25,315	..
6,99,535	..	6,99,535	30	6,99,505	..
33,88,17,097	23,49,515	33,61,66,612	6,05,28,858	27,56,37,754	39,789
5,44,516	9,000	5,53,516	47,888	5,05,628	38,219
7,82,82,692	1,24,39,822	9,07,22,514	44,19,539	8,63,02,975	3,42,091
2,58,77,011	1,62,77,051	4,21,54,062	47,42,286	3,74,11,776	1,78,645
1,93,561	1,02,850	2,96,411	9	2,96,402	..
10,48,97,780	2,88,28,723	13,37,26,503	92,09,722	12,45,16,781	5,58,955
30,76,661(b)	..	30,76,661	..	30,76,661	..
4,18,84,000(b)	..	4,18,84,000	6,76,597	4,12,07,403	..
5,66,32,694(b)	2,37,70,000(a)	8,04,02,694	..	8,04,02,694	..
85,16,293(b)	4,00,000	89,16,293	..	89,16,293	..

during 1968-69 and recouped to the Fund during 1969-70.

STATEMENT No. 18—DETAILED STATEMENT OF LOANS AND

Category of loans

1

SECTION Q—LOANS AND ADVANCES BY THE STATE AND UNION

LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.—*concl.*7. Loans to Statutory Corporations, Boards and Government Companies—*concl.*

Loans to Statutory Boards—

(5) Loans to West Bengal State Electricity Board—

(a) Under Development Schemes	..	..	..	..	..
(b) Under Railway Electrification Scheme	..	..	..	..	..
(c) For Electrification of Kalyani Township Scheme	..	..	..	..	..
(d) Power loans	..	..	..	..	..
(e) For purposes other than Development Schemes	..	..	..	..	..
(6) Special Advance to Board of Secondary Education	..	..	..	..	..

Loans to Government Companies—

(7) Loans to Durgapur Chemicals Ltd.	..	..	..	..	..
(8) Kalyani Spinning Mills Ltd.	..	..	..	..	..
(9) Kalyani Spinning Mills Ltd. for establishment of a second unit at Habra	..	..	..	..	..
(10) Loans to West Bengal Small Industries Corporation Ltd.	..	..	..	..	..
(11) Loans to Durgapur Projects Ltd.	..	..	..	..	..
(12) Loans to Durgapur Projects Ltd. for Water Supply to Coal Mining Machinery Project, Durgapur.	..	..	..	..	..
(13) Loans to State Fisheries Development Corporation Ltd.	..	..	..	..	..
(14) Loans to Electro Medical Allied Industries	..	..	..	..	..

Total—Loans to Statutory Corporations, Boards and Government Companies

(a) This loan stood included in other loans under Intensive Food Production Scheme (Rs. 6,33,590) in the Finance Accounts 1968-69.

(b) The balances under item Nos. (7), (10), (25), (32), (28), (24), (30), (31), (33), (36), (53) and 65) under the minor head "Miscellaneous Loans and Advances" shown in Finance Accounts 1968-69 (pages 130-137) have been adjusted *pro-forma* under item Nos. (1) to (4), (6) to (13) respectively under the new minor head "Loans to Statutory Corporations, Boards and Government Companies" opened in the accounts for 1969-70.

ADVANCES BY GOVERNMENT—*cont'd.*

Balance on 1st April 1969	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1970	Interest received during the year
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	
(c)41,38,92,080	..	41,38,92,080	60,318	41,38,31,762	} 89,772
(c)3,26,44,000	..	3,26,44,000	..	3,26,44,000	
(c)10,13,370	..	10,13,370	..	10,13,370	
(c)7,29,05,173	38,91,807	7,67,96,980	..	7,67,96,980	
(c)13,89,68,311	..	13,89,68,311	..	13,89,68,311	
(b)5,48,389	..	5,48,389	..	5,48,389	..
(b)9,16,88,185	40,19,000	9,57,07,185	..	9,57,07,185	10,19,000
(b)70,69,196	..	70,69,196	..	70,69,196	..
(b)72,98,000	35,00,000	1,07,98,000	..	1,07,98,000	..
(b)11,93,994	..	11,93,994	1,44,191	10,49,803	..
(b)25,64,42,000	..	25,64,42,000	..	25,64,42,000	..
(b)35,00,000	..	35,00,000	..	35,00,000	..
(b)/(a)6,00,000	..	6,00,000	..	6,00,000	..
..	50,000	50,000	..	50,000	..
<u>1,12,78,72,346</u>	<u>3,56,30,807</u>	<u>1,17,35,03,153</u>	<u>8,81,106</u>	<u>1,17,26,22,047(d)</u>	<u>11,07,772</u>

(c) The balances under item No. 2 under the minor head "Advances under Special Laws" shown in Finance Accounts 1968-69 (pages 130-131) have been adjusted *pro-forma* under this head.

(d) Excludes Rs. 8,74,51,679 advanced to Calcutta Improvement Trust (Rs. 1,57,36,022), Howrah Improvement Trust (Rs. 2,06,01,377), Calcutta Metropolitan Water and Sanitation Authority (Rs. 1,48,57,000), Durgapur Development Authority (Rs. 156,000), Calcutta Port Trust (Rs. 10,00,000), Calcutta Tramways Company Ltd. (Rs. 2,47,66,409), National Sugar Mills Ltd (Rs. 43,34,871) and Westing House Saxby Farmer Private Ltd. (Rs. 60,00,000) under different schemes which have been shown under "Miscellaneous Loans and Advances" (item Nos. 7, 9, 11, 13, 20, 21, 23, 28, 30, 31, 32, 35, 38 and 39) at pages 136-138 pending final orders from Government.

STATEMENT No. 18—DETAILED STATEMENT OF LOANS AND

Category of loans

1

SECTION Q—LOANS AND ADVANCES BY THE STATE AND**LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.—contd.**

8. Miscellaneous Loans and Advances—

(1) Zamindary Embankment Advances under Act II(B. C.), 1882	..	..	..	..	..
(2) Cattle Purchase loans	..	..	..	..	..
(3) Loans under the Scheme for increased provision for aid to Industries	..	..	..	..	..
(4) Loans under the Low Income Group Housing Scheme	..	..	..	..	..
(5) House Building Advances to the flood affected people	..	..	..	..	..
(6) Loans for Amber Charka Programme	..	..	..	..	..
(7) Loans to National Sugar Mills Ltd.	..	..	..	..	..
(8) Loans for fish production in semi-derelict tanks	..	..	..	..	..
(9) Loans to Calcutta Improvement Trust (Slum Clearance scheme)	..	..	..	..	..
(10) Loans for Middle Income Group Housing Scheme	..	..	..	..	..
(11) Loans for Gariahata Overbridge	..	..	..	..	..
(12) Loans for Village Housing Projects	..	..	..	..	..
(13) Loans under Subsidised Industrial Housing Scheme (Calcutta Improvement Trust)	..	..	..	..	..
(14) Loans under Subsidised Industrial Housing Scheme (Private Employers, Project)	..	..	..	..	..
(15) Loans for Plantation Labour Housing Scheme	..	..	..	..	..
(16) Establishment of Rural Godowns	..	..	..	..	..
(17) Construction and installation of 100 M. G. D. Mechanical Plant at Palta Water Works	..	..	..	..	..
(18) Loans under Project for Intensive Development of Small Industries in rural areas	..	..	..	..	..
(19) Loans to displaced Goldsmiths	..	..	..	..	..
(20) Loans to Howrah Improvement Trust for Arterial Sewerage Scheme	..	..	..	..	..
(21) Loans to Howrah Improvement Trust for Construction of G. T. Road Bye-pass	..	..	..	..	..
(22) Loans to Calcutta Corporation for Water Supply and Drainage Augmentation Scheme	..	..	..	..	..
(23) Loans to Howrah Improvement Trust for Slum Clearance Scheme	..	..	..	..	..
(24) National Scholarship Scheme	..	..	..	..	..

ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1969	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1970	Interest received during the year
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	

UNION TERRITORY GOVERNMENTS—*contd.*

47,62,874(d)	..	47,62,874	..	47,62,874	..
1,78,44,509	59,26,077	2,37,70,586	15,30,396	2,22,40,190	..
1,76,58,282	16,24,112	1,92,82,394	11,30,149	1,81,52,245	..
2,51,75,376	13,05,000	2,64,80,376	11,36,902	2,53,43,474	..
16,71,704	4,00,055	20,71,759	21,518	20,50,241	..
5,65,000	..	5,65,000	..	5,65,000	..
39,44,438	3,90,433	43,34,871	..	43,34,871	..
6,69,916	..	6,69,916	56,193	6,13,723	..
90,88,738	1,64,787	92,53,525	2,06,800	90,46,725	..
1,23,77,765	5,00,000	1,28,77,765	7,31,661	1,21,46,104	..
45,10,319	..	45,10,319	1,75,508	43,34,811	..
13,11,993	..	13,11,993	6,627	13,05,366	..
22,54,486	..	22,54,486	..	22,54,486	..
9,92,249	2,59,388	12,51,637	1,86,574	10,65,063	..
25,33,693	1,35,100	26,68,793	83,011	25,85,782	..
18,89,968	..	18,89,968	..	18,89,968	..
5,00,000	14,00,000	19,00,000	..	19,00,000	..
13,29,000	..	13,29,000	..	13,29,000	.
38,48,817	1,33,900	39,82,717	11,499	39,71,218	..
77,33,000	30,00,000	1,07,33,000	..	1,07,33,000	..
50,00,000	37,82,000	87,82,000	..	87,82,000	..
1,54,00,000	33,00,000	1,87,00,000	..	1,87,00,000	..
7,29,300	..	7,29,300	9,590	7,19,710	..
1,07,45,000	28,37,694	1,35,82,694	96,441	1,34,86,253	.

STATEMENT No. 18—DETAILED STATEMENT OF LOANS AND

Category of loans

1

SECTION Q—LOANS AND ADVANCES BY THE STATE AND

LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.—*contd.*8. Miscellaneous loans and Advances—*contd.*

(25) Loans under Urban Water Supply and Sanitation Scheme	..	..	..	..
(26) Loans to Indian Ropatriates from Burma	..	..	..	..
(27) Loans for Emergency Water Supply Scheme	..	..	..	..
(28) Loans to Calcutta Metropolitan Water and Sanitation Scheme	..	..	..	..
(29) Loans for setting up units for Processing Agricultural Produces	..	..	..	..
(30) Loans to Calcutta Tramways Co. Ltd.	..	..	..	..
(31) Loans for Construction of Second Bridge over Hooghly River	..	..	..	..
(32) Loans for remodelling of 60" Tallah Palta Water Main	..	..	..	..
(33) Loans under Slum Clearance Scheme, Calcutta Corporation (Centrally-sponsored Scheme).				
(34) Loans under Agricultural Credit Stabilization Fund	..	..	..	..
(35) Loans to Westing House Saxby Farmer Ltd.	..	..	..	..
(36) Loans for Dug Wells	..	..	..	..
(37) Loans to Calcutta Corporation-removal of garbage	..	..	..	..
(38) Loans to Cossipore-Chitpur Drainage and Sewerage Scheme	..	..	..	..
(39) Other loans	..	..	..	..
Loans for Development of Handloom Industry—				
(40) Scheme for Working Capital to Weavers (Cotton)	..	..	..	..
(41) Other loans	..	..	..	..
Loans under Intensive Food Production Scheme—				
(42) Other loans	..	..	..	..
Rehabilitation Scheme—				
(43) Loans to Artisans	..	..	..	..

(a) *Minus* figure is due to rectification of certain discrepancies

ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1969	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1970	Interest received during the year
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	

UNION TERRITORY GOVERNMENTS—*contd.*

18,53,995	..	18,53,995	-1,28,179(a)	19,82,174	.
37,07,192	19,76,617	56,83,809	7,821	56,75,988	..
1,44,89,289	20,40,285	1,65,29,574	-6,76,018(a)	1,72,05,592	..
76,39,000	4,95,000	81,34,000	..	81,34,000	..
11,25,000	..	11,25,000	..	11,25,000	..
87,66,409	1,60,00,000(b)	2,47,66,409	..	2,47,66,409	..
10,00,000	..	10,00,000	..	10,00,000	..
30,00,000	30,00,000	60,00,000	..	60,00,000	..
11,73,530	2,43,000	14,16,530	7,417	14,09,113	..
6,25,000	7,75,000	14,00,000	..	14,00,000	..
..	60,00,000	60,00,000	..	60,00,000	..
..	5,94,820	5,94,820	..	5,94,820	..
..	10,92,334	10,92,334	..	10,92,334	..
..	5,00,000	5,00,000	..	5,00,000	..
51,67,005(d)	16,54,229	68,21,234	6,75,240	61,45,994	..
16,79,919	..	16,79,919	82,675	15,97,244	..
12,54,151	3,28,500	15,82,651	1,41,613	14,41,038	..
5,23,921	14,300	5,38,221	29,529	5,08,692	..
17,65,502	..	17,65,502	96,123	16,69,379	..

(b) Includes Rs. 3,50,000 spent from out of advance obtained from contingency Fund during 1968-69 and recouped to the Fund during 1969-70, also excludes Rs. 4,67,000 spent from out of advance obtained from contingency Fund during 1969-70 but not recouped to the Fund till the close of the year.

(d) The balances under item nos. (1) and (3) under the minor head "Advances under Special Laws" shown in Finance Accounts 1968-69 (pages 130-131) have been adjusted *pro-forma* under item nos. (1) and (3) respectively.

STATEMENT No. 18—DETAILED STATEMENT OF LOANS AND

Category of loans

1

SECTION Q—LOANS AND ADVANCES BY THE STATE**8. Miscellaneous Loans and Advances—concl'd.**

University and College Education—

(44) Other loans

Secondary Education—

(45) Other Loans

Educational Institutions—

(46) Loans to Educational Institutions

Total—Miscellaneous Loans and Advances ..**Total—Loans to Local Funds, Private Parties, etc. ..****9. Loans to Government Servants—**

(1) House Building Advances

(2) Advances for purchase of Motor conveyances

(3) Advances for purchase of other conveyances

(4) Passage Advances

(5) Other Advances

Total**Total —Loans and Advances by the State and Union Territory Governments ..**

(c) Differs from the closing balance shown in Finance Accounts 1968-69 (pages 136-137) due to *pro-forma* adjustments carried out. Please see foot notes (a) and (b) on pages 130 and 131 (a), (b) and (c) on pages 134 and 135 and (d) on page 139.

ADVANCES BY GOVERNMENT—contd.

Balance on 1st April 1969	Advanced during the year	Total	Repaid during the year.	Balance on 31st March 1970	Interest received during the year
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	

AND UNION TERRITORY GOVERNMENTS—contd.

6,96,463	..	6,96,463	42,196	6,54,267	..
3,46,003	..	3,46,003	..	3,46,003	..
36,36,900	16,997	36,53,897	1,10,022	35,43,875	..
21,09,85,706(c)	5,98,89,628	27,08,75,334	57,71,308	26,51,04,026	54,25,232
1,82,44,32,276	15,39,31,277	2,07,83,63,553	9,39,29,742	1,98,44,33,811	81,27,928
1,49,58,390	29,17,168	1,78,75,558	21,62,714	1,57,12,844	47,020
13,37,560	4,86,748	18,24,308	5,37,359	12,86,949	19,312
14,96,249	42,60,484	57,56,733	15,40,787	42,15,946	7,218
57,161	..	57,161	..	57,161	..
1,60,55,784	4,14,133	1,64,69,917	61,34,091	1,03,35,826	..
3,39,05,144	80,78,533	4,19,83,677	1,03,74,951	3,16,08,726	73,550
1,95,83,37,420	16,20,09,810	2,12,03,47,230	10,43,04,693	2,01,60,42,537	82,01,478

**STATEMENT No. 18--DETAILED STATEMENT OF LOANS AND
ADVANCES BY GOVERNMENT—concl'd.**

Details of Loans under Development Schemes are given below :—

Major and Minor Heads of Account		Amount
1		2
		Rs.
Loans to Local Funds, Private Parties, etc.—		
1. Loans to Municipal Corporation and Municipalities	..	4,72,120
2. Loans to Co-operative Institutions and Banks	..	12,55,422
3. Loans to Statutory Corporations, Boards and Government Companies		90,89,000
4. Miscellaneous Loans and Advances		2,84,15,243
		<hr/>
	Total ..	3,92,31,785
		<hr/>

**STATEMENT No. 19—STATEMENT SHOWING THE DETAILS OF
EARMARKED BALANCES.**

SINKING FUND

	Rs.		Rs.
Balance on 1st April 1969 ..	42,67,73,199	Amount transferred to Miscellaneous Govern- ment Account.	5,28,31,958
Amount Appropriated from Revenue.	5,27,80,000	Balance on 31st March 1970(a)	43,49,93,446
Interest on Investments ..	82,72,205		
	<hr/>		<hr/>
Total ..	48,78,25,404	Total ..	48,78,25,404
	<hr/>		<hr/>

INVESTMENT ACCOUNT

Balance on 1st April 1969 ..	17,70,15,034	Amount realised ..	2,02,70,000
Amount invested ..	15,20,575	Balance on 31st March 1970	14,92,65,609
	<hr/>		<hr/>
Total ..	17,85,35,609	Total .. (b)17,85,35,609	
	<hr/>		<hr/>

(a) Loanwise details of the transactions are given in annexure.

(b) Loanwise details of the transactions are given in succeeding pages.

STATEMENT No. 19—STATEMENT SHOWING THE DETAILS OF

Description of loan	Sinking Fund		
	Balance on 1st April 1969	Purchase of Securities	Total
	1	2	3
	Rs.	Rs.	Rs.
SINKING FUNDS—			
4 per cent. West Bengal Loan, 1967 ..	2,87,91,275	..	2,87,91,275*
4 per cent. West Bengal Loan, 1968 ..	2,84,00,500	..	2,84,00,500
4 per cent. West Bengal Loan, 1969 ..	2,01,87,100	..	2,01,87,100
4½ per cent. West Bengal Loan, 1970 ..	2,09,53,650	15,20,575	2,24,74,225
4 per cent. West Bengal Loan, 1971 ..	2,07,60,612	..	2,07,60,612
4½ per cent. West Bengal Loan, 1972 ..	1,96,43,250	..	1,96,43,250
4½ per cent. West Bengal Loan, 1974 ..	68,85,200	..	68,85,200
4½ per cent. West Bengal Loan, 1976 ..	22,69,000	..	22,69,000
5½ per cent. West Bengal Loan, 1977 ..	19,63,080	..	19,63,080
5½ per cent. West Bengal Loan, 1978 ..	23,44,592	..	23,44,592
DEPRECIATION FUNDS—			
4 per cent. West Bengal Loan, 1967 ..	47,92,050	..	47,92,050
4 per cent. West Bengal Loan, 1968 ..	56,01,800	..	56,01,800
4 per cent. West Bengal Loan, 1969 ..	26,59,630	..	26,59,630
4½ per cent. West Bengal Loan, 1970 ..	43,12,615	..	43,12,615
4 per cent. West Bengal Loan, 1971 ..	40,00,500	..	40,00,500
4½ per cent. West Bengal Loan, 1972 ..	23,76,090	..	23,76,090
4½ per cent. West Bengal Loan, 1974 ..	7,78,590	..	7,78,590
4½ per cent. West Bengal Loan, 1976 ..	2,95,500	..	2,95,500
Grand Total ..	17,70,15,034	15,20,575	17,85,35,609

EARMARKED BALANCES—*contd.*

Investment Account Sale of Securities	Balance on 31st March 1970	Remarks	
		Face-value	Market value
5 Rs.	6 Rs.	7 Rs.	8 Rs.
64,00,000	2,28,91,275	2,28,40,000	2,27,10,735
78,00,000	2,06,00,500	2,10,40,000	2,09,86,530
....	2,01,87,100	2,05,40,000	2,04,46,610
27,00,000	1,97,74,225	2,01,39,600	2,01,00,908
43,70,000	1,63,90,612	1,67,42,500	1,64,97,780
20,00,000	1,76,43,250	1,79,80,000	1,77,81,350
....	68,85,200	69,80,000	69,53,000
....	22,69,000	23,04,000	23,00,500
....	19,83,080	19,90,000	20,13,215
....	28,44,592	23,70,000	23,70,220
18,00,000	39,92,050	30,20,000	30,11,650
17,00,000	39,01,800	39,40,000	39,14,610
....	26,59,680	26,86,000	26,66,225
9,00,000	34,12,615	34,21,100	33,58,806
10,00,000	30,00,800	30,20,000	30,06,970
6,00,000	17,76,080	17,88,000	17,85,150
....	7,78,590	7,88,000	7,83,900
....	2,95,500	3,00,000	2,99,700
2,92,76,000	14,92,83,609	15,18,49,200	15,00,87,839

**STATEMENT No. 19—STATEMENT SHOWING THE DETAILS OF
OTHER FUNDS AND**

Name of Reserve Fund or Deposit Accounts	Balance on Cash.
1	2
	Rs.
1. Depreciation Reserve Fund of Government Bus Services ..	37,28,486
2. Reserve Fund—Transport	1,18,862
3. Depreciation Reserve Fund—Electricity	5,72,800
4. Deposits of State Transport Corporations—	
(i) Deposits of Calcutta State Transport Corporation	2,66,81,242
(ii) Deposits of North Bengal State Transport Corporation	23,737
5. Deposits of the State Electricity Board	1,43,95,200
6. Deposits of Durgapur Projects Limited—Depreciation Reserve Fund	1,00,00,000
7. West Bengal Famine Insurance Fund	5,47,456
8. General Reserve Fund for Cooch Behar	1,22,35,280
9. State Co-operative Development Fund	2,16,361
10. Depreciation/Renewal Reserve of Government Non-Commercial under takings—Government Presses.	22,02,959
11. State Agricultural Credit Relief and Guarantee Fund	5,20,000
12. Fund for promotion of education amongst educationally backward classes.	3,34,357
13. Subvention from the Central Road Fund	42,63,117
14. Deposit Account of grants made by the Indian Central Jute Committee	18,191
15. Deposit Account of grants made by the Indian Council of Agricultural Research.	14,97,717
16. Deposit Account of grants made by the Indian Central Sugarcane Committee.	1,18,270
17. Deposit Account of grants made by the Indian Central Oilseeds Committee	63,13
18. Deposit Account of grants made by the Central Tea Board	1,18,124
19. Deposit Account of grants made by the University Grants Commission	3,02,885
20. Deposit Account of grants made by the Council of Scientific and Industrial Research.	167
21. Deposit Account of grants made by the Indian Central Arccanut Committee.	87,564
22. Deposit Account of grants made by the Indian Central Cooconut Committee.	3,70,806
23. Deposit Account of grants by the Indian Central Tobacco Committee	6,780

EARMARKED BALANCES—contd.**DEPOSIT ACCOUNTS**

1st April 1969		Balance on 31st March 1970		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
....	37,28,466	47,33,486	....	47,33,486
....	1,18,882	1,42,529	....	1,42,529
....	5,72,800	5,72,800	....	5,72,800
....	2,66,81,242	2,66,81,242	....	2,66,81,242
....	23,737	23,737	....	23,737
....	1,43,95,200	1,43,95,200	....	1,43,95,200
....	1,00,00,000	1,00,00,000	....	1,00,00,000
20,02,022	25,50,478	6,24,794	20,08,100	26,32,894
9,57,098	1,31,92,378	1,23,15,947	9,57,098	1,32,73,045
....	2,16,361	2,21,361	....	2,21,361
....	22,02,959	22,77,085	....	22,77,085
....	5,20,000	8,03,000	....	8,03,000
....	3,34,357	3,97,009	....	3,97,009
....	42,83,117	23,25,588	....	23,25,588
....	18,191	18,191	....	18,191
....	14,97,717	15,59,638	....	15,59,638
....	1,18,270	1,18,270	....	1,18,270
....	63,131	63,137	....	63,137
....	1,18,124	1,18,124	....	1,18,124
....	3,02,885	4,07,129	....	4,07,129
....	167	167	....	167
....	87,564	87,564	....	87,564
....	3,70,806	3,70,861	....	3,70,861
....	6,780	6,780	....	6,780

STATEMENT No. 19—STATEMENT SHOWING THE DETAILS OF

OTHER FUNDS AND

Name of Reserve Fund or Deposit Accounts	Balance on	
	Cash	
1	2	Rs.
24. Deposit Account of grants made by the Khadi and Village Industries Commission.		1,21,100
25. Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions.		7,07,505
26. Deposit Account of grants made by National Co-operative Development Corporation.		1,14,41,516
27. Deposit Account of grants made by the National Council of Educational Research and Training.		1,66,689
28. Deposit Account of grants made by the Flood Relief Committee ..		10,102
29. Deposit Account of grants out of Ford Foundation Fund for giving loans to Artisans;		25,000
30. Deposit Account of grants from the Wheat Associates of U. S. A. ..		40,448
31. Deposit Account of grants made by the Indian Council of Medical Research.		5,40,732
32. Deposit Account of grants made by the Indian Central Spices and Cashewnut Committee.		19,009
33. Private Donation and Contribution Fund .. .. .		....
	Total ..	9,15,75,772

EARMARKED BALANCES—concl'd.**DEPOSIT ACCOUNTS—concl'd.**

1st April 1969		Balance on 31st March 1970		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
....	1,21,169	1,18,913	....	1,18,913
....	7,87,595	7,87,595	....	7,87,595
....	1,14,41,516	1,25,30,316	....	1,25,30,316
....	1,66,689	2,41,566	..	2,41,566
....	10,102	10,102	....	10,102
....	25,000	25,000	....	25,000
....	40,448	42,085	....	42,085
....	5,40,732	5,40,732	....	5,40,732
....	19,009	19,009	....	19,009
....	....	2,00,000	....	2,00,000
29,60,120	9,45,35,892	9,27,78,957	29,65,168	9,57,44,155

ANNEXURE TO

Sinking Funds for

Description of loans

Balance on 1st
April 1969

1	2
	Rs.
Sinking Funds—	
3½ per cent. West Bengal Loan, 1962	1,39,030
4 per cent. West Bengal Loan, 1963	6,10,540
4 per cent. West Bengal Loan, 1964	9,89,011
4 per cent. West Bengal Loan, 1967	6,01,90,332
4 per cent. West Bengal Loan, 1968	5,45,88,043
4 per cent. West Bengal Loan, 1969	5,28,31,956
4½ per cent. West Bengal Loan, 1970	3,18,59,505
4 per cent. West Bengal Loan, 1971	4,07,14,816
4½ per cent. West Bengal Loan, 1972	3,51,93,980
4½ per cent. West Bengal Loan, 1974	2,35,89,804
4½ per cent. West Bengal Loan, 1976	1,45,98,235
5½ per cent. West Bengal Loan, 1977	1,08,31,891
5½ per cent. West Bengal Loan, 1978	61,80,138
5½ per cent. West Bengal Loan, 1979	39,21,905
5½ per cent. West Bengal Loan, 1980 .. .. .	..
Loans from the Life Insurance Corporation of India	8,96,000
Depreciation Funds—	
3½ per cent. West Bengal Loan, 1962	33,490
4 per cent. West Bengal Loan, 1963	79,640
4 per cent. West Bengal Loan, 1964	1,51,605
4 per cent. West Bengal Loan, 1967	1,67,64,025
4 per cent. West Bengal Loan, 1968	1,56,91,200
4 per cent. West Bengal Loan, 1969	97,64,482
4½ per cent. West Bengal Loan, 1970	91,87,624
4 per cent. West Bengal Loan, 1971	1,18,58,305
4½ per cent. West Bengal Loan, 1972	86,72,765
4½ per cent. West Bengal Loan, 1974	67,94,625
4½ per cent. West Bengal Loan, 1976	43,58,250
5½ per cent. West Bengal Loan, 1977	32,50,000
5½ per cent. West Bengal Loan, 1978	18,36,000
5½ per cent. West Bengal Loan, 1979	12,16,000
5½ per cent. West Bengal Loan, 1980 .. .. .	..
Total ..	42,67,73,199

STATEMENT No. 19

Amortisation of Loans

Amount appropriated from revenue	Interest on Investments	Total	Amount transferred to Miscellaneous Government Account on maturity of loans	Balance on 31st March 1970
3	4	5	6	i
Rs.	Rs.	Rs.	Rs.	Rs.
....	....	1,39,030	....	1,39,030
....	....	6,10,540	....	6,10,540
....	....	9,89,011	....	9,89,011
....	12,78,575	6,14,68,907	....	6,14,68,907
....	12,22,200	5,57,90,243	....	5,57,90,243
55,92,000	10,67,375	5,94,91,333	5,28,31,958	66,59,375
26,90,000	10,37,134	3,55,86,639	....	3,55,86,639
43,71,000	8,96,969	4,59,82,785	....	4,59,82,785
50,56,000	9,41,100	4,11,91,080	....	4,11,91,080
40,10,000	3,75,600	2,79,75,404	....	2,79,75,404
39,80,000	1,75,480	1,87,33,715	....	1,87,33,715
38,57,000	1,14,425	1,48,03,316	....	1,48,03,316
31,03,000	1,36,275	94,19,413	....	94,19,413
40,20,000	....	79,41,905	....	79,41,905
39,62,000	....	39,62,000	....	39,62,000
....	....	8,96,000	....	8,96,000
....	....	33,490	....	33,490
....	....	79,640	....	79,640
....	....	1,51,605	....	1,51,605
....	1,81,850	1,69,45,875	....	1,69,45,875
....	2,21,300	1,59,12,500	....	1,59,12,500
10,58,000	1,38,085	1,09,60,567	....	1,09,60,567
9,26,000	1,67,827	1,02,81,451	....	1,02,81,451
14,67,000	1,68,650	1,34,93,955	....	1,34,93,955
14,65,000	96,430	1,02,34,195	....	1,02,34,195
13,28,000	36,430	81,59,055	....	81,59,055
12,27,000	16,500	56,01,750	....	56,01,750
11,92,000	....	44,42,000	....	44,42,000
9,65,000	....	28,01,000	....	28,01,000
12,50,000	....	24,66,000	....	24,66,000
12,81,000	....	12,81,000	....	12,81,000
5,27,80,000	22,72,205	48,78,25,404	5,28,31,958	43,49,93,446

APPENDIX I

(Vide footnote (a) on page 12)

DETAILS OF EXPENDITURE MET OUT OF CONTINGENCY FUND IN EARLIER YEARS AND RECOUPED TO THE FUND DURING 1969-70

Head of Account	Year of advance	Amount Rs.
Social and Developmental Services—		
Education	1967-68	16,000
	1968-69	23,69,088
Miscellaneous Social and Developmental Organisation ^a ..	1968-69	20,79,000
Capital Account of Public Works (Including Roads) and schemes of Miscellaneous, Public Improvements Outside the Revenue Accounts—		
Capital Outlay on Public Works	1968-69	38,491
Loans and Advances by the State and Union Territory Governments—		
Loans to Local Fund, Private Parties, etc.	1968-69	23,50,000
Total		68,72,579

APPENDIX II

(Vide footnote (b) on page 13)

DETAILS OF EXPENDITURE MET OUT OF CONTINGENCY FUND IN
1969-70 AND NOT RECOUPED TO THE FUND TILL THE CLOSE OF
THE YEAR.

Head of Account	Amount Rs.
Administrative Services—	
Police	8,228
Social and Developmental Services—	
Public Health	3,200
Agriculture	47,000
Industries	96,955
Capital Account of Social and Developmental Services Outside the Revenue Account—	
Capital Outlay on Industrial and Economic Development	1
Loans and Advances by the State and Union Territory Governments—	
Loans to Local Funds, Private Parties, etc.	4,67,000
Total	6,22,384

APPENDIX*(Referred to in***STATEMENT OF INVESTMENTS AND***In lakhs*

	1967-68		
	No. of concerns	Up-to date Investment	Dividend/ Interest received
1	2	3	4
(i) Statutory Corporations	2	60.77	..
(ii) Government Companies	11	19,44.42	1.44
(iii) Joint-stock companies and partnerships	5	47.32	0.05
(iv) Co-operatives	(a)	4,85.86	(b)

*(a) Information not available.**(b) Actual figure was Rs.300.*

note 2 at page 19)

DIVIDEND/INTEREST RECEIVED

of rupees

1968-69			1969-70		
No. of concerns	Up-to date Investment	Dividend/ Interest received	No. of concerns	Up-to date Investment	Dividend/ Interest received
5	6	7	8	9	10
2	60.77	..	2	60.77	1.65
12	20,26.06	..	12	21,04.56	..
7	68.32	..	8	80.32	0.09
1,784	(c) 5,15.81	0.89	(d) 1,877	(c) 5,70.61	0.73

(c) Excludes Rs.2.31 lakhs details of which have not been furnished by the departmental officers.

(d) Complete information not received from departmental officers.

APPENDIX IV

(Referred to in sub-paragraph 2 of explanatory note 2 under statement No. 8)

DETAILS/INFORMATION AWAITED FROM TREASURY OFFICERS FOR RECONCILIATION OF BALANCES

Head of Account	Earliest year to which the difference relates.	Amount of difference.
1	2	3
		Rs.
Q—Loans and Advances by the State and Union Territory Governments - Loans to Local Funds, Private Parties, etc.—		
1. Loans to Municipal Corporations and Municipalities ..	1969-70	30,68,098
2. Loans to Displaced Persons—		
(i) House Building Loan (Rural)	1965-66	24,71,763
(ii) House Building Loan (Urban)	1967-68	3,96,93,000
(iii) Small Traders, Professional, Artisans, etc., Loans (Rural)	1967-68	81,88,596
(iv) Business, Professional, Artisans, etc., Loans (Urban) ..	1967-68	21,98,060
(v) Loans to Agriculturists	1967-68	23,49,624
(vi) Loans to Educational Institutions	1965-66	31,325
(vii) Loans to Industrialists	1964-65	1,53,173
(viii) Loans to Municipalities	1965-66	4,42,582
3. Advances to Cultivators—		
(i) Loans under Land Improvement Act, 1884	1964-65	3,17,72,267
(ii) Loans under Land Improvement Act, 1883	1965-66	6,888
(iii) Loans under the scheme for distribution of Chemical fertilizers.	1964-65	1,73,49,690
4. Loans to Statutory Corporations, Boards and Government Companies—		
Loans to West Bengal State Electricity Board	1964-65	2,80,180
5. Miscellaneous Loans and Advances—		
(i) Cattle Purchase Loan	1966-67	29,770
(ii) Loans to Artisans	1968-69	14,481
(iii) Loans for subsidised Industrial Housing schemes	1968-69	2,27,758
(iv) Loans for Emergency Water supply scheme	1968-69	37,20,286
(v) Loans to Calcutta Corporation for slum clearance scheme	1969-70	3,34,908
(vi) Loans to Howrah Improvement Trust for construction of storm water drainage.	1969-70	1,66,667
(vii) Loans to Calcutta Corporation for Water Supply and Drainage augmentation scheme.	1969-70	52,23,000

APPENDIX IV—concl'd.

DETAILS/INFORMATION AWAITED FROM TREASURY OFFICERS FOR RECONCILIATION OF BALANCES

Head of Account	Earliest year to which the difference relates.	Amount of difference.
1	2	3
Q—Loans and Advances by the State and Union Territory Governments - Loans to Local Funds, Private Parties, etc.—concl'd.		Rs.
6. Loans to Government servants—		
(i) Motor Car Advances	1967-68	1,70,125
(ii) Other conveyance advances	1968-69	23,01,725
(iii) House Building Advances	1965-66	3,14,795
(iv) Other Advances	1968-69	41,45,049
8—Unfunded Debt—		
(i) General Provident Fund (Rupee Branch)	1959-60	31,84,677
(ii) Indian Civil Service Provident Fund	1965-66	1,71,811
(iii) Contributory Provident Fund (Rupee Branch)	1961-62	3,08,390
(iv) All India Services Provident Fund	1965-66	3,78,100
T—Deposits and Advances - Part II—Deposits not bearing interest—		
1. B—Reserve Funds—		
State Co-operative Development Fund	1966-67	3,96,500
2. Other Deposit Accounts—Deposits of Local Funds—		
(i) District Fund	1965-66	4,54,162
(ii) State Transport Corporation	1965-66	11,48,410
(iii) Municipal Fund	1966-67	62,34,744
(iv) Zilla Parishad Fund	1966-67	31,16,202
3. Departmental and Judicial Deposits—Civil Deposits—		
(i) Civil Courts' Deposits	1968-69	7,32,001
(ii) Deposit on account of cost price of Liquor, Ganja and Bhang.	1968-69	1,56,678
(iii) Deposits for work done for Public bodies or private individuals.	1968-69	45,67,692
(iv) Deposits of Chairman Calcutta Improvement Trust	1969-70	29,86,634
(v) Deposits from Employees' State Insurance Corporation	1969-70	12,13,300
T—Deposits and Advances—Part III—Advances not Bearing Interest—		
Civil Advances	1967-68	78,10,616

APPENDIX V

(Referred to in sub-paragraph 3 of explanatory note 2 under statement No. 8)

**CASES WHERE THE VERIFICATION AND ACCEPTANCE OF BALANCES
FOR LARGE AMOUNTS HAVE BEEN UNDULY DELAYED**

Head of account	Number of acceptances awaited	Year from which awaited	Balance of these items on 31st March 1970
1	2	3	4
			(In lakhs of rupees.)
Ö--Public Debt—			
1. III—Loans from the Central Government ..	51	1964-65	5,32,11.34
Q—Loans and Advances by the State and Union Territory Governments Loans to Local Funds, Private Parties, etc.—			
1. Loans to Municipal Corporations and Municipalities—			
(i) Loans to Calcutta Corporation	27	1965-66	1,91.80
(ii) Loans to Municipalities	83	1964-65	2,47.81
2. Loans to District and Other Local Fund Committees	157	1962-63	1,42.75
3. Loans to Co-operative Institutions and Banks—			
(i) Loans for rendering assistance to needy Fishermen through Co-operative Societies.	1	1966-67	19.70
(ii) Loans to Agricultural Marketing Society ..	1	1963-64	15.29
(iii) Loans to Consumer Co-operatives under Accelerated Programme.	1	1966-67	26.31
(iv) Loans to Co-operatives for Installation of Power Looms.	1	1962-63	34.89
(v) Loans to Agricultural Marketing Society (Primary)	1	1963-64	17.86
(vi) Loans for Development of Fishing Societies ..	1	1964-65	20.02
(vii) Loans to Co-operative Societies, Handloom Industry	1	1962-63	29.20
4. Loans and Advances under Community Development Programme—			
(i) Rural Housing Scheme	1	1962-63	11.69
(ii) Irrigation schemes	1	1962-63	2,08.86
(iii) Reclamation of Waste Land	1	1962-63	97.46
(iv) Production Scheme for promotion of Agriculture and Animal Husbandry.	3	1962-63	73.57

APPENDIX V—*contd.*CASES WHERE THE VERIFICATION AND ACCEPTANCE OF BALANCES
FOR LARGE AMOUNTS HAVE BEEN UNDULY DELAYED—*contd.*

Head of account	Number of acceptances awaited	Year from which awaited	Balance of these items on 31st March 1970 (In lakhs of rupees)
1	2	3	4
Q - Loans and Advances by the State and Union Territory Governments—Loans to Local Funds, Private parties, etc.—<i>contd.</i>			
5. Loans to Displaced Persons—			
(i) House Building Loans (Rural)	1	1948-49	5,74.33
(ii) House Building Loans (Urban)	1	1948-49	13,81.77
(iii) Small Traders, Professionals, Artisans, etc. (Rural)	1	1948-49	41.67
(iv) Business, Professional, Artisans, etc. (Urban) ..	1	1948-49	2,60.74
(v) Loans to Agriculturists (Rural)	1	1948-49	2,59.73
(vi) Loans to Educational Institutions	1	1948-49	27.42
(vii) Loans to Industrialists	1	1967-68	1,12.54
(viii) Small Traders, Professionals, Artisans, etc. (Urban)	1	1948-49	14.05
(ix) Loans to Municipalities for development of areas with heavy concentration of displaced persons.	1	1967-68	40.74
(x) Loans to State Electricity Board for supply of electricity to townships inhabited mostly by displaced persons.	1	1967-68	18.30
6. Advances to Cultivator—			
(i) Loans under Land Improvement Act, 1884 ..	1	1967-68	8,63.03
(ii) Loans under the scheme for distribution of Chemical Fertilizer.	1	1967-68	3,74.12
7. Loans to Statutory Corporations, Boards and Government companies, West Bengal—			
(i) Loans to State Electricity Board	15	1966-67	67,28.87
(ii) Loans to Calcutta State Transport Corporation ..	1	1962-63	2,37.70
(iii) Loans to North Bengal State Transport Corporation	2	1962-63	89.16
(iv) Loans to West Bengal Small Industries Corporation	1	1969-70	11.94

APPENDIX V—*contd.*CASES WHERE THE VERIFICATION AND ACCEPTANCE OF BALANCES
FOR LARGE AMOUNTS HAVE BEEN UNDULY DELAYED—*contd.*

Head of account	Number of acceptances awaited	Year from which awaited	Balance of these items on 31st March 1970
1	2	3	4
			(In lakhs of rupees)
Q—Loans and Advances by the State and Union Territory Governments Loans to Local Funds, Private Parties, etc.—<i>contd.</i>			
7. Loans to Statutory Corporations, Boards and Government Companies, West Bengal—<i>concl.</i>			
(v) Loans to Durgapur Chemicals Ltd	4	1965-66	9,57 07
(vi) Loans to Durgapur Projects Ltd.	1	1965-66	25,64 42
(vii) Loans to Kalyani Spinning Mills Ltd	5	1962 63	1,05 69
(viii) Loans to Kalyani Spinning Mills Ltd.—Establishment of Second Unit at Habra.	1	1962 63	72 98
(ix) Loans to Durgapur Project Ltd. for Water Supply to Coal Mining Machinery Project, Durgapur.	1	1965-66	35 00
8. Miscellaneous Loans and Advances—			
(i) Cattle Purchase Loans	1	1967-68	1,78 45
(ii) Loans to Artisans	1	1967-68	17 66
(iii) Loans to Calcutta Improvement Trust, (Slum clearance scheme).	15	1965-66	85 96
(iv) Gariahata Over bridge	1	1966-67	41 67
(v) Loans under subsidised Industrial Housing scheme (Calcutta Improvement Trust).	7	1966-67	22 26
(vi) Loans for Emergency Water Supply Scheme	8	1967-68	47 52
(vii) Loans to Howrah Improvement Trust for construction of G. T. Road Bye-pass	6	1966 67	72 82
(viii) Loans under the scheme for increased provision for Aid to Industries.	1	1962-63	1,76 58
(ix) Loans under the Low Income Group Housing Scheme	1	1962-63	2,51 75
(x) House Building Advance to flood-affected people	1	1963-64	16 72

APPENDIX V—*concl'd.*CASES WHERE THE VERIFICATION AND ACCEPTANCE OF BALANCES FOR LARGE AMOUNTS HAVE BEEN UNDULY DELAYED—*concl'd.*

Head of account	Number of acceptances awaited	Year from which awaited	Balance of these items on 31st March 1970
1	2	3	4
			(In lakhs of rupees)
Q—Loans and Advances by the State and Union Territory Governments— Loans to Local Funds, Private Parties, etc.—<i>concl'd.</i>			
8. Miscellaneous Loans and Advances—<i>concl'd.</i>			
(xi) Loans to National Sugar Mills Ltd.	1	1964-65	30.44
(xii) Loans for Middle Income Group Housing Scheme	1	1962-63	1,23.78
(xiii) Loans for Plantation Labour Housing Scheme . .	1	1962-63	25.34
(xiv) Loans for Establishment of Rural Godowns . .	1	1964-65	18.00
(xv) Loans to displaced Goldsmiths	1	1963-64	38.40
(xvi) Loans to Indian Repatriates from Burma . .	1	1963-64	37.07
T—Deposits and Advances Part II—Deposits not bearing Interest - Other Deposit Accounts—			
1. Deposits of Local Funds—			
(i) District Fund	112	1965-66	60.01
(ii) State Transport Corporation Fund	1	1967-68	68.51
(iii) Municipal Funds	7	1967-68	78.16
(iv) Zilla Parishad Fund	1	1967-68	1,11.81
(v) Other Miscellaneous Fund	6	1965-66	5,89.14
2. Departmental and Judicial Deposits—Civil Deposits—			
(i) Deposits on account of cost price of Liquor, Ganja and Bhang.	1	1967-68	22.17
(ii) Deposits for Work done for Public Bodies or Private Individuals.	15	1967-68	63.71
(iii) Personal Deposits	586	1969-70	9,05.26

APPENDIX VI

(Reference : note below page 92)

STATEMENT OF WORKS THE PROGRESSIVE EXPENDITURE ON WHICH EXCEEDED Rs. 25 LAKHS AT THE END OF 1969-70.

Serial no.	Name of work	Expenditure during the year	Expenditure to the end of the year
1	2	3	4
		Rs.	Rs.
103 Capital Outlay on Public Works			
Original Works—Buildings—			
1.	Construction of building for the City Civil and Sessions Court, Calcutta.	..	50,92,557
2.	Construction of barracks for the constables in the body guard line at Alipore, garage, administration block and recreation building.	..	36,49,051
3.	Construction of buildings, at Siliguri for accommodation of border security force.	..	46,89,114
4.	Construction of buildings at Raiganj for accommodation of border security force.	..	53,30,054
5.	Acquisition of properties of Shri S. K. Ghosh ..	..	47,37,000
6.	Construction of new office building on Government land at Hastings Street.	..	88,86,740
7.	Construction of eight-storied building at Vizianagram Palace compound.	28,664	27,05,116
8.	Construction of six-storied building at 11A Free School Street, Calcutta.	10,551	25,66,682
9.	(a) Construction of an office building for the Sales Tax Department at Vizianagram Palace compound, Calcutta. } (b) Construction of two additional stories over the S. T. building at Vizianagram Palace compound. }	..	26,87,840
10.	Other schemes/works where the total expenditure in each case is less than Rs. 25 lakhs,	40,05,624	8,33,14,589
Total ..		40,44,839	12,36,58,732

APPENDIX VI—*contd.*STATEMENT OF WORKS THE PROGRESSIVE EXPENDITURE ON WHICH EXCEEDED Rs. 25 LAKHS AT THE END OF 1969-70—*contd.*

Serial no.	Name of Work	Expenditure during the year	Expenditure to the end of the year
1	2	3	4
		Rs.	Rs.
103—Capital Outlay on Public Works—<i>contd.</i>			
Original Works—Communications—			
1.	Mirik-Panighata (Mirik-Garidhwa) Road, Phase II .. ..	..	(a) 38,15,816
2.	Diamond Harbour-Kakdwip State Highway .. ..	..	54,48,133
3.	Purbasthali-Katwa with link to Patuli Railway Station-Dainhat Town and Railway Station.	7,930	30,21,103
4.	Saptagram-Guptipara-Kalna-Dhatrigrām-Nabadwip-Purbasthali Road.	..	80,50,873
5.	Jagatpur-Khanakul-Dharmapota Road .. ..	..	37,33,333
6.	Bridge over Mundeswari river at Harinkhola	80,863	29,05,976
7.	Mourigram-Uluboria Road	24,339	36,02,539
8.	Howrah-Domjur-Amta Road .. ..	..	(a) 38,78,806
9.	Kalaberia-Pirakata-Dhansol-Lalgadh Road	38,866	30,73,487
10.	Ghatal-Paskura Road	1,110	38,77,020
11.	Gopiballavpur-Nayagram Road	6,698	27,34,262
12.	Widening the Contai-Belda Road	83,759	29,18,057
13.	Calcutta-Durgapur Express Highway	6,61,746	(a) 2,28,27,640
14.	Darjeeling-Pulbazar-Bijonbari Road .. ..	..	(a) 44,27,944
15.	Malda-Manikchak-Sadarghat Road .. ..	..	27,55,309
16.	Raghunathgunj-Lalgola-Bhagwangola-Berhampore Road	..	43,39,401
17.	Plassey-Berhampore-Kandi Road .. ..	..	48,92,061

(a) Progressive expenditure corrected *pro forma*.

APPENDIX VI—contd.

STATEMENT OF WORKS THE PROGRESSIVE EXPENDITURE ON WHICH EXCEEDED Rs. 25 LAKHS AT THE END OF 1969-70—contd.

Serial no.	Name of work	Expenditure during the year	Expenditure to the end of the year
1	2	3 Rs.	4 Rs.
103—Capital Outlay on Public Works—contd.			
Original Works—Communications—concl'd.			
18.	Krushnanagar-Plassey Road .. .. .	..	37,44,574
19.	Arambagh-Pursurah-Champadanga with feeder road at Champadanga and a link road between the Baidyabati-Tarakoswar-Champadanga Road and the Pursurah-Arambagh Road.	80,684	27,94,858
20.	Baidyabati-Tarakoswar-Champadanga Road .. .. .	..	46,02,477
21.	Manteswar-Kusumgram-Memari Road .. .. .	..	25,11,956
22.	Contai-Belda Road	17,975	65,18,741
23.	Bolpur-Illambazar Road .. .. .	..	26,84,373
24.	Chopra-Betai-Karimpur-Shikarpur Road .. .. .	..	82,01,924
25.	Contai-Tamluk Road .. .. .	..	56,43,179
26.	Jalpaiguri-Siliguri Road .. .. .	..	31,55,649
27.	Basudevpur-Sutahata-Bara Kamarchak-including construction of a bridge over Hiji Tidal Canal at Mahishadal.	..	28,94,512
28.	Ghatal-Chandrakona Road Station Road .. .. .	..	27,94,061
29.	Spill over from the First Five-year Plan— Gazol-Bansihari-Balurghat Road (State share) .. .. .	..	1,23,07,955
30.	Chanditolla/Seakhala-Jagjivanpur Champadanga (Ahalyabai road).	..	26,31,931
31.	Egra-Ramnagar Road	72,955	25,93,379
32.	Other schemes/works where the total expenditure in each case is less than Rs. 25 lakhs. (a)	1,61,20,604	(b)45,30,10,575
Total ..		1,72,06,527	60,24,92,634

(a) After further verification, "Goria Station Road, Amdanga-Rantara-Badarhat Road, Padmarhat-Mograhat Road" schemes, which were shown as individual schemes in the Finance Accounts 1968-69, have been included under "Other Schemes."

(b) Progressive expenditure corrected *pro-forma*.

APPENDIX VI—concl'd.

STATEMENT OF WORKS THE PROGRESSIVE EXPENDITURE ON WHICH EXCEEDED Rs. 25 LAKHS AT THE END OF 1969-70—concl'd.

Serial no.	Name of work	Expenditure during the year	Expenditure to the end of the year
1	2	3	4
		Rs.	Rs.
103—Capital Outlay on Public Works—concl'd.			
DEVELOPMENT SCHEMES—			
(i) Other Development Schemes—			
1.	Expansion of Basic education .. ..	..	51,51,202
2.	Improvement and expansion of teachers training facilities (including guidance).	79,434	1,42,80,006
3.	University education and research improvement of Government colleges (equipments, etc.).	..	28,77,487
4.	Development of Presidency College (Honours and research studios).	19,200	40,07,043
5.	Development of university education	36,568	56,63,640
6.	Multipurpose schools	66,866	51,15,200
7.	Promotion of dance, drama, etc. .. ..	..	25,33,636
8.	Establishment of Sainik school	28,360	36,26,708
9.	Development of B. E. College	51,148	94,81,878
10.	Increase in the number of rural dispensaries and establishment of public health units (Health Centres).	14,36,545	4,96,74,522
11.	Improvement of State Medical College	5,02,302	85,85,862
12.	Improvement and establishment of hospitals other than Sadar and subdivisional hospitals.	20,25,522	1,96,03,581
13.	Improvement and establishment of Sadar and subdivisional hospitals.	22,90,524	4,41,34,803
14.	Establishment of T. B. Hospitals	1,65,530	29,70,388
15.	Expansion of craftsman training	5,04,870	1,00,83,354
16.	Shifting of Bengal Veterinary College	28,849	43,50,648
(ii) Centrally sponsored schemes—			
17.	Improvement of feeder roads and approach roads in the coalfield areas.	4,23,055	1,46,88,760
18.	Other schemes where the total expenditure in each case is less than Rs. 25 lakhs.	21,75,268	8,52,73,006
Total ..		98,94,140	30,11,78,474

APPENDIX VII

(Vide footnote (b) on page 112)

DETAILS OF EXPENDITURE MET OUT OF CONTINGENCY FUND WHICH
REMAINED UNRECOUPED TO THE FUND TILL THE CLOSE OF THE
YEAR.

Head of account	Year of advance	Amount Rs.	
Administrative Services—			
Police	1960-70	8,228	
Social and Developmental services—			
Public Health	1969-70	3,200	
Agriculture	1969-70	47,000	
Industries	1965-66	10,803	
	1969-70	96,955	1,66,186
Capital Account of Public Works (including Roads) and Schemes of Miscellaneous Public Improvements out- side the Revenue Account—			
Capital outlay on Public Works	1965-66	24,610	
	1967-68	64,400	
Capital Accounts of Social and Developmental Services outside the Revenue Account—			
Capital Outlay on Industrial and Economic Develop- ment.	1969-70	1	89,029
Loans and Advances by the State and Union Territory Governments—			
Loans to Local Funds, Private Parties, etc. ..	1969-70	4,67,000	4,67,000
Total ..			7,22,215

