



सत्यमेव जयते

Government of West Bengal

Finance Accounts

1965-66

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Comptroller and Auditor-General of India
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TABLE OF CONTENTS

	Pages.
Certificate of the Comptroller and Auditor-General of India	1
Introductory	2-3
Part I—Summarised Statements	
Statement No. 1—Summary of Transactions	6-16
Statement No. 2—Capital Outlay outside the Revenue Account—Progressive Capital Outlay to end of 1965-66.	17
Statement No. 3—Financial results of Irrigation, etc. Works for which Capital and Revenue Accounts are kept.	18-19
Statement No. 4—Debt position—	
(i) Statement of Borrowings	20-22
(ii) Other Obligations	22
(iii) Service of Debt	23
Statement No. 5—Loans and Advances by State Government—	
(i) Statement of Loans and Advances	24
(ii) Recoveries in arrears	24-26
(iii) Repayment of loans by Statutory Corporations, etc.	26
Statement No. 6—Guarantees given by the Government in respect of loans, etc., raised by Statutory Corporations, Local Bodies and other Institutions.	27-29
Statement No. 7—Cash Balances and Investments of Cash Balances	30
Statement No. 8—Summary of Balances under Consolidated Fund, Contingency Fund and Public Account.	31-34

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.	37-38
Statement No. 10.—Statement showing the distribution between Charged and Voted expenditure.	39
Statement No. 11.—Detailed Account of Revenue by Minor Heads	40-54
Statement No. 12.—Detailed Account of Expenditure by Minor Heads	55-86
Statement No. 13.—Detailed Account of Capital Expenditure outside the Revenue Account during and to end of the year.	87-93
Statement No. 14.—Statement showing details of investments of Government in Statutory Corporations, Government Companies, Other Joint Stock Companies, Co-operative Banks and Societies, etc., up to the end of 1965-66.	94-97
Statement No. 15.—Statement showing the Capital and Other Expenditure (outside the Revenue Account) to end of the year 1965-66 and the principal sources from which the funds were provided for that expenditure.	98-99

TABLE OF CONTENTS—*concl'd.***B—Debt, Deposit and Remittance Heads**

	Pages.
Statement No. 16.—Statement of Receipts, Disbursements and Balances under heads of account relating to Debt, Deposits, Remittances and Contingency Fund.	102-123
Statement No. 17.—Detailed Statement of Debt and other interest bearing obligations of Government.	124-130
Statement No. 18.—Detailed statement of Loans and Advances made by Government.	131-147
Statement No. 19.—Statement showing the details of earmarked balances	148-155
Appendix—Statement showing cases in which certain details/information are awaited from the Treasury Officers in connection with the reconciliation of balances.	157-158

Certificate of the Comptroller and Auditor-General of India

This compilation containing the Finance Accounts of the Government of West Bengal for the year 1965-66 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 Grants and Charged Appropriations.

These Accounts which as Comptroller and Auditor-General, I am required to prepare, have been prepared and examined under my direction 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 the Audit Report, 1967, the accounts now presented are correct statements of the receipts and outgoings of the Government of West Bengal for the year 1965-66.



(S. RANGANATHAN)

NEW DELHI :

Comptroller and Auditor-General of India.

The 20 JUN 1967

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 repayments 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 those 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 Arabic 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, 1966, 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—SUMMARY OF TRANSACTIONS

(In lakhs of rupees)

	Receipts.		Disbursements		Actuals	
	1964-65	1965-66	1964-65	1965-66	1964-65	1965-66
PART I—CONSOLIDATED FUND						
(1) Revenue						
A—Taxes, Duties and Other Heads of Revenue—	Principal	Other than Principal	A—Collection of Taxes, Duties and Other Principal Revenues—			
IV—Taxes on Income other than Corporation Tax	15,71.82	15,96.75	4—Taxes on Income other than Corporation Tax	6.77	7.12	
V—Estate Duty	52.29	52.77	9—Land Revenue	4.50.69	4,98.90	
IX—Land Revenue	7,82.40	7,01.66	10—State Excise Duties	59.29	66.52	
X—State Excise Duties	10,54.97	11,64.11	11—Taxes on Vehicles	4.50	..	
XI—Taxes on Vehicles	5,34.02	5,60.47	12—Sales Tax	33.19	38.75	
XII—Sales Tax	36,88.65	45,37.69	13—Other Taxes and Duties	16.84	17.14	
XIII—Other Taxes and Duties	13,73.87	14,77.26	14—Stamps	17.64	21.32	
XIV—Stamps	6,23.88	7,17.07	15—Registration Fees	34.65	40.51	
XV—Registration Fees	1,31.00	1,45.50				
Total A—Taxes, Duties and Other Principal Heads of Revenue	98,12.90	1,09,53.28	Total A—Collection of Taxes, Duties and Other Principal Revenues.	6,23.57	6,60.26	
B Debt Services—						
XVI—Interest	3,32.63	7,45.87	16—Interest on Debt and Other Obligations	11,08.67	17,99.07	

17—Appropriation for Reduction or Avoidance of Debt. 3,90·51 4,19·12

Total B—Debt Services .. 3,32·63 7,45·87 Total B—Debt Services .. 14,99·18 22,18·19

C—Administrative Services—

C—Administrative Services—

XVII—Administration of Justice ..	68·85	89·90	18—Parliament, State/Union Territory Legislatures ..	29·13	40·67
XVIII—Jails ..	13·63	13·24	19—General Administration ..	3,98·34	4,49·65
XIX—Police ..	37·91	60·21	21—Administration of Justice ..	1,62·82	1,74·72
XXI—Miscellaneous Departments ..	40·26	37·33	22—Jails ..	1,28·88	1,51·26
			23—Police ..	12,28·32	13,41·39
			26—Miscellaneous Departments ..	2,88·73	3,85·50

Total C—Administrative Services .. 1,60·65 2,00·68 Total C—Administrative Services .. 22,36·22 25,43·19

D—Social and Developmental Services—

D—Social and Developmental Services—

XXII—Education ..	62·48	63·60	27—Scientific Departments ..	0·61	0·67
XXIII—Medical ..	65·42	68·34	28—Education ..	27,67·85	30,57·88
XXIV—Public Health ..	15·27	22·56	29—Medical ..	10,00·93	11,24·39
XXV—Agriculture ..	4,01·52	5,43·29	30—Public Health ..	3,33·06	3,50·72
XXVII—Animal Husbandry ..	22·25	28·24	31—Agriculture ..	9,08·34	11,97·71
XXVIII—Co-operation ..	7·25	9·77	33—Animal Husbandry ..	1,04·83	2,03·06
XXIX—Industries ..	2,23·85	2,27·64	34—Co-operation ..	78·91	80·41

STATEMENT No. 1—SUMMARY OF TRANSACTIONS—*contd.*

(In lakhs of rupees)

	Receipts		Disbursements		Actuals	
	1964-65	1965-66	1964-65	1965-66	1964-65	1965-66
XXXI—Community Development Projects, National Extension Service and Local Development Works	7.47	23.97	35—Industries ..	..	3,83.11	4,51.76
XXXII—Miscellaneous Social and Developmental Organisation	46.30	1,87.54	37—Community Development Projects, National Extension Service and Local Development Works	..	3,28.64	3,50.84
			38—Labour and Employment	..	63.85	3,28.45
			39—Miscellaneous Social and Developmental Organisations	..	2,75.72	3,19.97
Total D Social and Developmental Services	8,51.81	11,74.85	Total D—Social and Developmental Services		62,45.85	74,65.86
E—Multipurpose River Schemes, Irrigation and Electricity Schemes—			E—Multipurpose River Schemes, Irrigation and Electricity Schemes—			
XXXIII—Multipurpose River Schemes	56.35	53.26	42—Multipurpose River Schemes ..		1,98.66	2,31.29
XXXIV—Irrigation, Navigation, Embankment and Drainage Works (Commercial)	43.11	31.52	43—Irrigation, Navigation, Embankment and Drainage Works (Commercial)		60.04	66.34
XXXV—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)	15.36	14.78	44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)		2,14.94	2,07.74
Total E—Multipurpose River Schemes, Irrigation and Electricity Schemes	1,14.82	99.56	Total E—Multipurpose River Schemes, Irrigation and Electricity Schemes		4,73.64	5,05.37

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F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—					
XXXVII—Public Works	77-94	83-33	50—Public Works	5,91-04	10,40-37
Total F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements	77-94	83-33	51A—Greater Calcutta Development Scheme	16-15	93-66
G—Transport and Communications (Other than Roads)—			Total F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements	6,07-19	11,34-03
XXXIX—Ports and Pilotage	0-90	1-05	G—Transport and Communications (Other than Roads)—		
XLIII—Road and Water Transport Schemes	10-11	16-07	53—Ports and Pilotage	11-15	10-87
Total G—Transport and Communications (Other than Roads)	11-01	17-12	57—Road and Water Transport Schemes	12-44	25-75
I—Miscellaneous—			Total G—Transport and Communications (Other than Roads)	23-59	36-62
XLVIII—Contributions and Receries towards Pensions and other Retirement Benefits	10-78	11-13	I—Miscellaneous—		
XLIX—Stationery and Printing	8-43	8-03	64—Famine Relief	3,85-99	4,25-08
LI—Forest	2,17-64	2,28-08	65—Pensions and Other Retirement Benefits	1,68-56	1,70-32
LII—Miscellaneous	1,99-79	2,52-79	67—Privy Purses and Allowances of Indian Rulers	1-50	1-49
Total I—Miscellaneous	4,36-64	5,00-03	68—Stationery and Printing	83-13	88-31
			70—Forest	1,62-16	1,92-28
			71—Miscellaneous	9,26-49	10,33-64
			Total I—Miscellaneous	17,27-83	19,11-72

STATEMENT No. 1—SUMMARY OF TRANSACTIONS—contd.

(In lakhs of rupees)

	Receipts		Disbursements	
	1964-65	1965-66	1964-65	1965-66
J—Contributions and Adjustments—				
Miscellaneous				
LV—States' Share of Union Excise Duties	7,88.54	9,00.16		4.52
LVI—Grants-in-aid from Government	15,42.04	22,88.88		
LVII—Miscellaneous Adjustments between Central and State/Union Territory Governments	2.42	2.48		
LVIII—Dividends etc. from Commercial and other Undertakings	0.68	0.84		
Total J—Contributions and Miscellaneous Adjustments	23,33.68	31,92.36	Total J—Contributions and Miscellaneous Adjustments	4.52
K—Extraordinary Items—				
LXI—A—Receipts connected with the National Emergency	1.38	14.93		0.64
78A—Expenditure connected with the National Emergency			1,06.49	2,73.80
Total K—Extraordinary Items	1.38	14.93	Total K—Extraordinary Items	2,74.44
Total Revenue Receipts	1,41,33.46	1,69,82.01	Total Expenditure on Revenue Account	1,67,54.20
			Revenue Surplus	+5,89.01
				+2,27.81

Part I—Consolidated Fund

(2) Capital

Capital Expenditure Outside the Revenue Account—		
Payment of Compensation to Land Holders, etc., on the Abolition of the Zamindari System.	2,37.28	2,66.97
Agricultural Improvement and Research	3,99.13	4 14.55
Industrial Development	86.71(a)	1,08.48
Multipurpose River Schemes	7,17.57	4,97.85
Irrigation, etc., (Commercial)	45.34	53.92
Irrigation, etc., (Non-Commercial)	38.69	61.73
Public Works	10,90.08	9,68.63
Greater Calcutta Development Scheme	45.51	1,15.73
Other Works	5,41.64	4,65.89
Road and Water Transport Schemes	43.48	18.59
Payments of Commuted Value of Pensions	5.29	6.01
Schemes of Government Trading	6,72.56	(b) — 7.41.85
Total—Capital Expenditure Outside the Revenue Account.	38,23.28	22,36.50

11

(3) Debt

	Public Debt	Public Debt
Permanent Debt	7,04.91	Permanent Debt 1,96.83
Floating Debt	14,70.00	Floating Debt 15,37.00
Loans from the Central Government	53,31.92	Loans from the Central Government .. . 13,22.36
Other Loans	2,97.61	Other Loans 20.06
Total	86,66.62	Total 30,76.25
	77,39.07	15,92.47

(a) Includes Rs. 6.07 lakhs booked under "95-A - Capital Outlay on Consumer Co-operatives" since abolished with effect from 1st April, 1965.

(b) This head records net expenditure in connection with the various schemes of Government trading after taking credit for the receipts during the year. The *mutua* expenditure was mainly due to larger recoveries on account of sale proceeds of food grains.

STATEMENT No. 1—SUMMARY OF TRANSACTIONS—*contd.*

(In lakhs of rupees)

	Receipts		Disbursements	
	1964-65	1965-66	1964-65	1965-66
Loans and Advances by the State/Union Territory Governments—				
Recoveries of Loans and Advances ..	3,21.46	3,71.86	..	..
Total ..	3,21.46	3,71.86	Total ..	25,19.23, 25,35.38
Total—Consolidated Fund	2,31,21.54	2,50,92.94	Total—Consolidated Fund ..	2,29,63.21 2,31,18.55

PART II—CONTINGENCY FUND

Contingency Fund	0.02	0.88(a)	Contingency Fund	0.88	25.60(b)
Total—Contingency Fund	0.02	0.88	Total—Contingency Fund	0.88	25.60

(a) Represents recoupment of the expenditure of Rs. 87,509 under the Major Heads "10—State Excise Duties" and "23—Police" incurred out of the Fund during 1964-65 which remained unrecovered to the Fund at the end of that year.

(b) Represents expenditure of Rs. 25,60,012 under the Major Heads "23—Police", "35—Industries", "96—Capital Outlay on Industrial and Economic Development", and "103—Capital Outlay on Public Works" incurred out of the Contingency Fund during 1965-66 which remained unrecovered before the close of the year.

Part III—Public Account
Debt (other than those mentioned in Part I) and Deposits

(In lakhs of rupees)

	Receipts		Disbursements		Actuals	
	1964-65	1965-66	1964-65	1965-66	1964-65	1965-66
Unfunded Debt—State Provident Funds ..	2,98.09	3,43.96	Unfunded Debt—State Provident Funds		1,25.24	1,38.59
Deposits and Advances—			Deposits and Advances—			
Deposits Bearing Interest—			Deposits Bearing Interest—			
Deposits of Depreciation Reserve of Government Commercial Undertakings.	2.06	5.62				
Reserve Funds—Transport ..	0.05	0.12				
Other Deposits ..	63.68	1,46.95	Other Deposits ..		..	..
Deposits not Bearing Interest—			Deposits not Bearing Interest—			
Appropriation for Reduction or Avoidance of Debt	4,35.95	4,79.25	Appropriation for Reduction or Avoidance of Debt		1,95.31	..
Sinking Fund Investment Account	..	..	Sinking Fund Investment Account		1,78.53	3,77.67
West Bengal Famine Insurance Fund	1,20.41	1,20.41	West Bengal Famine Insurance Fund		1,19.75	1,19.65
Depreciation/Renewal Reserves of Government Non-Commercial Undertakings—Government Presses	1.10	0.29	Depreciation/Renewal Reserves of Government Non-Commercial Undertakings—Government Presses		0.04	0.01
Fund for Promotion of Education amongst Educationally Backward Classes	11.24	11.24	Fund for Promotion of Education amongst Educationally Backward Classes		11.24	9.89
Other Reserve Funds ..	1.76	1.87	Other Reserve Funds ..		0.47	0.45

STATEMENT No. 1—SUMMARY OF TRANSACTIONS—*concid.*

(In lakhs of rupees)

Receipts	Actuals		Disbursements	Actuals	
	1964-65	1965-66		1964-65	1965-66
Deposits of Local Funds	..	51,74.87	Deposits of Local Funds	..	49,85.97
Civil Deposits	..	57,41.49	Civil Deposits	..	50,99.82
Other Accounts	..	1,01.46	Other Accounts	..	32.87
Advances not bearing Interest	..	6,14.76	Advances not bearing Interest	..	6,08.32
Suspense	..	1,13,84.39	Suspense	..	1,25,08.15
Miscellaneous	..	1,95.31			
Total—Deposits and Advances	..	2,38,48.53	Total—Deposits and Advances	..	2,37,40.47
Remittances	..	87,78.63	Remittances	..	91,29.20
Total—Public Account	..	3,29,25.25	Total—Public Account	..	3,29,94.91
Total—Receipts	..	5,60,46.81	Total—Disbursements	..	5,59,59.00
Opening Cash Balance	..	1,01.06	Closing Cash Balance	..	1,88.87
Grand Total	..	5,61,47.87	Grand Total	..	5,61,47.87

Increase in the cash balance during the year : Rs. 13,18.35
See also Statement No. 7.

Explanatory Notes—

1. Receipts from the Central Government—(1) Of the total revenue receipts of Rs. 1,69·82 crores during 1965-66 a sum of Rs. 47·31 crores was received from the Government of India as indicated below :—

	(In crores of rupees)
(i) Share of net proceeds on Income other than Corporation Tax ..	14·89
(ii) Estate Duty	0·53
(iii) Share of Union Excise Duties	9·00
(iv) Grants received from the Government of India for different purposes and schemes	22·10
(v) Grants in lieu of tax on Railway passenger fares	0·79
Total ..	47·31

2. Taxation changes during the year—During the year 1965-66 no new tax was levied. The rates of license fees on foreign liquors, sales tax on certain goods and betting tax were however, raised. This was estimated to yield an additional revenue of Rs. 8·95 crores in 1965-66.

3. Revenue Receipts—The increase of Rs. 28·49 crores in revenue receipts from Rs. 1,41·33 crores in 1964-65 to Rs. 1,69·82 crores in 1965-66 was mainly under the following heads :—

(In crores of rupees)			
Major head of Account.	Amount of increase.		Reasons for the increase.
Sales Tax	8·49		Mainly due to increase in the rates and increased trading activities.
Grants-in-Aid from the Central Government	7·47		Increased Grants-in-aid from the Government of India.
Interest	4·13		Mainly due to larger receipts of interest from loans and advances (Rs. 1·67 crores) and also receipt of interest on capital advanced to Damodar Valley Corporation (Rs. 0·93 crore) and exhibition of the latter under the receipt head which had upto 1964-65 been shown as reduction of expenditure.
Agriculture	1·42		Mainly due to increased receipts from the "Development Schemes".
Miscellaneous Social and Developmental Organisations	1·41		Mainly due to larger receipts from the Employees' State Insurance Scheme.
States' Share of Union Excise Duties	1·12		Increased share of Union Excise Duties assigned to the State.
State Excise Duties	1·09		Mainly due to enhancement of license fees and increase in consumption of spirits, liquor and drugs.
Other Taxes and Duties	1·03		Mainly due to more collection of betting tax and electricity duties, etc.
Stamps	0·93		Increase is mainly due to larger receipts in the sale of Non-Judicial Stamps
Miscellaneous	0·53		Mainly due to credit of larger amount of unclaimed deposits to revenue.

4. Expenditure on Revenue Account—The increase of Rs. 32.10 crores in expenditure on Revenue Account from Rs. 1,35.44 crores in 1964-65 to Rs. 1,67.54 crores in 1965-66 was mainly under the following heads :—

Major head of Account.	(In crores of rupees)		Amount of increase.	Reasons for the increase.
	Actuals. 1964-65.	1965-66.		
Interest	11.09	17.99	6.90	Mainly due to larger payments of interest inclusive of arrears (Rs. 2.76 crores) on loans received from the Central Government.
Public Works	5.91	10.40	4.49	Increase is mainly due to larger programme of work on roads and communications.
Education	27.68	30.58	2.90	Mainly due to more expenditure on Secondary and Primary Education and "Development Schemes."
Agriculture	9.08	11.98	2.90	Mainly more expenditure on "Development Schemes."
Labour and Employment	0.64	3.28	2.64	Normal growth coupled with more expenditure on Plan Schemes.
Expenditure connected with the National Emergency	1.06	2.73	1.67	Increase is mainly due to various Civil Defence measures in connection with the Emergency.
Medical	10.01	11.24	1.23	Mainly more expenditure on improvement of hospitals and health centres under Development programmes.
Police	12.28	13.41	1.13	Mainly more expenditure on augmentation of Police Force and purchase of vehicles.
Miscellaneous	9.26	10.34	1.08	Mainly due to larger expenditure on account of Miscellaneous and Unforeseen charges and expenditure on displaced persons.
Animal Husbandry ..	1.05	2.03	0.98	Mainly due to more expenditure on "Development Schemes" and Veterinary Education and Research.
Miscellaneous Departments	2.89	3.86	0.97	Mainly due to more administrative expenditure on Food and Supplies Department and Fire Services.
Greater Calcutta Development Scheme	0.16	0.94	0.78	Mainly more expenditure on Development Programmes.
Industries	3.83	4.52	0.69	Mainly more expenditure on "Development Schemes."
General Administration ..	3.98	4.50	0.52	Normal growth.

STATEMENT No. 2—CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT

Progressive Capital Outlay to the end of 1965-66.

(In lakhs of rupees.)

Nature of expenditure.	Expenditure up to 1964-65.	Expenditure during 1965-66.	Total
92—Payment of Compensation to Land Holders, etc., on the Abolition of the Zamindari system	15,02·08	2,66·97	17,69·05
95—Capital Outlay on Schemes of Agricultural Improvement and Research	7,99·64	4,14·55	12,14·19
96—Capital Outlay on Industrial and Economic Development	6,45·04(a)	1,08·48	7,53·52
98—Capital Outlay on Multipurpose River Schemes	1,29,59·91	4,97·85	1,34,57·76
99—Capital Outlay on Irrigation, Navigation, etc., Works (Commercial)	5,88·07	53·92	6,41·99
100—Capital Outlay on Irrigation, Navigation, etc., Works (Non-Commercial)	4,36·47	61·73	4,98·20
101—Capital Outlay on Electricity Schemes ..	1,28·14	..	1,28·14
103—Capital Outlay on Public Works	79,49·63	9,68·63	89,18·26
106-A—Capital Outlay on Greater Calcutta Development Scheme	45·51	1,15·73	1,61·24
109—Capital Outlay on Other Works	79,17·39	4,65·89	83,83·28
114—Capital Outlay on Road and Water Transport Schemes	6,68·43	18·59	6,87·02
119—Capital Outlay on Forests	0·13	..	0·13
120—Payments of Commuted Value of Pensions ..	60·36	6·01	66·37
124—Capital Outlay on Schemes of Government Trading	3,18·62	-7,41·85(b)	-4,23·23
Total ..	3,40,19·42	22,36·50	3,62,55·92

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 indicated in Statement No. 3 at pages 18 and 19.

(2) The particulars of the investments of Government in the shares and debentures/bonds of statutory Corporations, Government Companies, Joint Stock Companies, Co-operative Institutions, etc., are given in Statement No. 14 at pages 94-97.

(3) *Proforma* accounts for the years 1963-64 to 1965-66 in respect of the schemes included under the Major Head "124—Capital Outlay on Schemes of Government Trading" have not been furnished to Audit.

(a) Includes Rs. 37·00 lakhs booked under "95A—Capital Outlay on Consumer Co-operatives" abolished with effect from 1st April, 1965.

(b) This head records not expenditure in connection with the various 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.

STATEMENT No. 3—FINANCIAL RESULTS OF IRRIGATION, ETC., WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT

Name of Project.	Direct Capital Outlay.		Direct Revenue (Public Works) receipts during 1965-66.	Total Revenue Receipts.	Net Revenue excluding Interest.			Net Profit or Loss after meeting interest.		
	During 1965-66.	To end of 1965-66.			Direct working expenses.	Surplus over expenditure of expenditure over revenue (-)	Rate per cent. on Capital Outlay to end of the year 1965-66.	Interest on Capital.	Surplus of revenue over expenditure or excess of expenditure over revenue (-)	Rate per cent. on Capital Outlay to end of the year 1965-66.	Net Profit or Loss after meeting interest.
	2	3	4	5	6	7	8	9	10	11
A—IRRIGATION WORKS—UNPRODUCTIVE										
Midnapore Canal	..	83,07	3,43	3,43	10,84	-7,41	8.92	4,15	-11,56	13.92
Bakrewar Irrigation Scheme	..	7,01	66	66	44	+22	3.14	35	-13	1.85
Demodar Canal	..	1,28,21	25,15	25,15	11,33	+13,82	10.78	6,46	+7,36	5.74
B—NAVIGATION AND EMBANKMENT WORKS—UNPRODUCTIVE										
Sonarpur-Arapanch Drainage Scheme	6 (a)	1,82,96	4	4	5,71	-5,67	3.10	9,14	-14,81	8.10
Hijli Tidal Canal	..	25,51	19	19	55	-36	1.41	1,28	-1,64	6.43
Calcutta and Eastern Canals	..	21,82	1,85	1,85	4,78	-2,93	13.43	1,09	-4,02	18.42
Sundarbans Steamer Route	..	7,53	20	20	4	+16	2.12	38	-22	2.92
C—MULTIPURPOSE RIVER SCHEME										
Mayurakshi Reservoir Project		18,85	15,92,36	53,25	38,75	+14,50	0.91	79,20	-64,70	4.06
Grand Total (A+B+C)		19,79	20,46,37	84,77	72,44	+12,33	0.60	1,02,05	-89,72	4.34

(a) Comprises Capital expenditure incurred against Sonarpur-Arapanch Drainage Scheme as also Bagjola-Ghuni-Jatragachi Drainage Scheme of Rs. 94,06 and Rs. 89,80 thousands respectively.

*Explanatory Notes—***Productive and unproductive works—**

Works in the Irrigation Department are classified as 'Productive' or 'Unproductive' according as whether 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 from different years was as follows :

Project constructed before 1st April, 1919—4 per cent.

Project constructed between 1st April, 1919 and 1st August, 1921—5 per cent.

Project constructed between 2nd August, 1921 and 31st March, 1941—6 per cent.

Project constructed between 1st April, 1941 and August, 1954—4 per cent.

In regard to all projects financed by Central Government or such of the State works for the execution of which loans may be asked for from the Central Government, the Government of India have, with effect from 17th August, 1954, fixed $4\frac{1}{2}$ per cent. as the rate of productivity test. In respect of other works the Government of West Bengal fixed the rate as 6 per cent. for those taken up between the 2nd August, 1921 and 31st March, 1941 and as 4 per cent. for those taken up after the 1st April, 1941.

The productivity test involves certain *proforma* 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 as at the end of 1965-66.

STATEMENT No. 4—DEBT POSITION

(i) *Statement of Borrowings*

(In crores of rupees)

Nature of borrowing	Amount on 1st April, 1965.	Receipts during the year.	Repayments during the year.	Amount on 31st March, 1966.	Net Increase (+) Decrease (-)
I. Permanent Debt ..	55.95	7.05	0.03	62.97	+7.02
Floating Debt ..	8.00	14.70	2.00	20.70	+12.70
Loans from the Cen- tral Government	3,81.43	53.44	13.60	4,21.27	+30.84
Other Loans ..	8.94	2.20	0.29	10.85	+1.91
Total Public Debt ..	4,54.32	77.39	15.92	5,15.79	+61.47
II. Unfunded Debt ..	15.76	3.44	1.39	17.81	+2.05
Grand total ..	4,70.08	80.83	17.31	5,33.60	+63.52

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

Explanatory Notes—

(1) **Permanent Debt.**—This category covers long term loans raised in the open market to finance certain projects. During the year, a loan of Rs. 7.05 crores bearing interest at 5½ per cent. was raised at a discount of one-half per cent. This loan is redeemable at par in 1977.

Arrangements for amortisation.—The following arrangements have been made for the 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 the loans at such rates as the Government may

STATEMENT No. 4—DEBT POSITION—*contd.**(i) Statement of Borrowings—contd.*

decide from time to time. The balances in the funds at the commencement and end of 1965-66 are given below

(In lakhs of rupees)

	Amount on 1st April, 1965	Addition during the year	Withdrawal during the year	Amount on 31st March, 1966
Depreciation Fund	4,33 06	1,00 76	..	5,33 82
Sinking Fund	15,88 57	3,78 49	..	19,67 06

Out of the total balance in the funds a sum of Rs. 15.59 crores stood invested in the securities of the Governments of India, West Bengal and other States.

(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 short-falls in the cash balances with the Bank. The outstanding balance represents cash credit advance taken from the State Bank of India for financing the scheme of procurement of rice and paddy. During the year under review, no Treasury Bills were issued, nor were any Ways and Means Advances taken.

(3) **Loans from the Central Government.**—The following amounts which fell due for repayment on account of principal and interest on loans taken from the Central Government remained outstanding on 31st March, 1966.

(In lakhs of rupees)

Category of Loans	Principal	Interest
(i) Handloom Industries	0 41	0 04
(ii) Cottage and Small Scale Industries	4 09	.
(iii) For loans to West Bengal Goods Transport Co operative Society Limited	0 94	0 06
(iv) Other Ways and Means Advances	.	(a)5 00
(v) Mayurakshi Reservoir Project .. .	(a)1,63 24	(a)9 91
(vi) Sharing of Small Saving Collections	.	(a)38 24
(vii) Miscellaneous Development Schemes	(a)72 26	(a)26 98
(viii) Prize Bond Collections	.	(a)0 78
(ix) Grow More Food Schemes	4 04	2 83
(x) Loan for paying West Bengal Government's share of expenditure on Damodar Valley Corporation	.	2,69 08

The terms and conditions of repayment of 3 Rehabilitation Loans amounting to Rs. 96.19 lakhs sanctioned during the period from 1958-59 to 1963-64 by the Government of India have not been settled. No repayment has consequently been made in respect of these loans.

(a) Since paid in 1966-67.

STATEMENT No. 4—DEBT POSITION—*contd.**(i) Statement of Borrowings—concl'd.*

In regard to the Rehabilitation loans other than those mentioned above, the revised terms and conditions of repayment as recommended by the Finance Commission have not been accepted by the State Government. They pay to the Government of India whatever amount Government collect including arrears, if any, from the loanees during the year. A sum of Rs. 29.72 crores on account of principal and Rs. 14.60 crores on account of interest remained outstanding towards repayment of the loans on the 31st March, 1966 according to the original terms and conditions of repayment.

An amount of Rs. 35.64 crores was received by the State Government from the Government of India during 1965-66 as Ways and Means Advance for Plan Schemes of which a sum of Rs. 22.97 crores has been adjusted as loan and Rs. 12.67 crores as grants. The loan has been shown included in the total loan of Rs. 53.44 crores received during the year.

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

(4) **Other Loans.**—Particulars of the outstanding loans will be found in the Statement No. 17 at pages 124—129.

(5) **Unfunded Debt.**—This item comprises the Provident Fund balances of Government Servants.

(ii) Other Obligations.

In addition to the above, the following also constitute the liability of State Government. This relates to 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 general cash balance of Government. The amount of such liability at the end of 1965-66 stood at Rs. 7.39 crores, as indicated below ; further details are given in Statement Nos. 16 and 19.

Nature of obligations	Amount on 1st April, 1965	Receipts during the year	Repayments during the year	(In crores of rupees)	
				Balance on 31st March, 1966	Net increase (+) or decrease (—) during the year
Interest bearing obligations, such as, Depreciation Reserve Fund of Commercial Undertakings, etc.	3.28	1.53	..	4.81	+1.53
Non-interest bearing obligations, such as, Deposits of Local Funds, Civil Deposits and other Earmarked Funds, etc.	2.63	2.29	2.34	2.58	—0.05
Total ..	5.91	3.82	2.34	7.39	+1.48

STATEMENT No. 4—DEBT POSITION—*concl'd.*(iii) *Service of Debt*

(a) Interest on Debt and Other Obligations : The outstanding gross debt and other obligations and the total net amount met from revenue during the years 1964-65 and 1965-66 on account of interest charges thereon were as shown below :

	(In crores of rupees)		
	1964-65	1965-66	Net increase (+) or decrease (-) during the year
Gross Debt and Other Obligations outstanding at the end of the year.	4,75.99	5,40.99	+65.00
(i) Interest paid by Government—			
(a) On Public Debt and Unfunded Debt ..	11.90	17.37	+5.47
(b) On other obligations	0.31	0.62	+0.31
Total ..	12.21	17.99	+5.78
(ii) Deduct—			
(a) Interest received on loans and advances given by Government.	1.21	2.88	+1.67
(b) Interest capitalised (outside the Revenue Account).	1.13	0.19	-0.94
(c) Interest realised on investment of Cash Balances.	0.07	0.31	+0.24
(d) Interest on capital advanced to Damodar Valley Corporation.	1.12	2.05	+0.93
(iii) Net amount of interest charges	8.68	12.56	+3.88
Percentage of gross interest [Item (i)] to total revenue receipts.	8.64	10.59	+1.95
Percentage of net interest [Item (iii)] to total revenue receipts.	6.14	7.40	+1.26

There were in addition certain other receipts and adjustments totalling Rs. 2.03 crores such as interest received from Commercial Departments etc. If these are also taken into account the net burden of interest on revenue will be Rs. 10.53 crores working to 6.20 per cent. of the revenues.

Government also received during the year a sum of Rs. 83,850 by way of dividends on their investments in Commercial undertakings, etc. These investments were made mainly out of borrowed funds.

(b) Appropriation for Reduction or Avoidance of Debt—

Contribution to Sinking Funds	3.91	4.19	+0.28
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STATEMENT No. 5—LOANS AND ADVANCES BY STATE GOVERNMENT

(i) Statement of Loans and Advances.

(In crores of rupees)

Categories of loans and advances	Amount outstanding on 1st April, 1965	Amount paid during the year	Amount repaid during the year	Amount outstanding on 31st March, 1966	Net addition during the year
1. Loans to Corporation, Port Trust and other Port Funds.	1 19	0 37	0 13	1 43	+0 24
2. Loans to Municipalities ..	1 03	0 23	0 05	1 21	+0 18
3. Loans to District and other Local Fund Committees	0 50		0 01	0 49	—0 01
4. Advances to cultivators ..	4 15	1 01	0 80	4 27	+0 12
5. Advances under Special Laws ..	0 48	..	..	0 48	..
6. Loans and Advances to Displaced persons.	42 71	0 24	0 11	42 84	+0 13
7. Loans under Community Development Project.	3 77	0 80	0 24	4 33	+0 50
8. Loans to Government Servants	0 52	0 39	0 09	0 82	+0 30
9. Loans to State Electricity Board	49 78	6 42	..	56 20	+6 42
10 Other Miscellaneous Loans and Advances.	34 48	15 89	2 19	48 18	+13 70
Total ..	1,38 61	25 35	3 71	1,60 25	+21 64

(i) A detailed account of the transactions and balances outstanding under each category is given in Statement No. 18 at pages 131—147.

(ii) *Recoveries in arrears* : (a) The overdue amount of loans recoverable from the Municipalities, Zilla Parishads and Anchal Panchayats, Calcutta Corporation, educational institutions and industrial concerns, etc., was Rs. 1,05.51 lakhs (Rs. 59.82 lakhs towards principal and Rs. 45.69 lakhs towards interest) as at the end of the year 1965-66. The details are given below :

(In lakhs of rupees)

Serial No.	Name of the loanee	No. of loans	Amount overdue			Earliest period to which the arrear relates
			Principal	Interest	Total	
1.	Educational institutions ..	80	4 10	3 45	7 55	1957 58
2.	Industrial concerns and Municipalities receiving loans for rehabilitation of displaced persons.	290	42 05	34 09	76 14(p)	1960-61
3.	Municipalities, Zilla Parishads and Anchal Panchayats.	71	7 74	7 22	14 96	1949 50
4.	Calcutta Corporation ..	11	5 81	0 73	6 54	1958-59
5.	Other Statutory bodies ..	1	0 12	0 20	0 32	1963 64

(p) Includes Rs. 1.97 lakhs repaid by some Industrial concerns under orders of the Government but remaining unadjusted against their overdue amounts for want of final instruction from the Government.

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

In addition to above, a total sum of Rs. 0.55 lakh (principal Rs. 0.42 lakh plus interest Rs. 0.13 lakh) is outstanding from the Purulia and Raghunathpur Municipalities (Purulia district) in respect of loans given to them by the Government of Bihar prior to 1st November, 1956. The date of commencement of repayment of two loans (amounting to Rs. 5.50 lakhs) given to the Purulia Municipality by the Government of Bihar during 1955-56 has not yet been decided by the Government of West Bengal as a result of which no recovery in respect of the two loans has been made.

(b) Complete information regarding arrears in recovery of the loans and advances the detailed accounts of which are maintained by the departmental officers (item Nos. 4, 5, 7 and parts of 6 and 10 of the Statement at page 24) has not been received. According to the information received so far a total amount of Rs. 42,84.22 lakhs (Rs. 29,44.24 lakhs towards principal and Rs. 13,39.98 lakhs towards interest) was overdue at the end of the year 1965-66. The details are given below.

Name of the Department	Particulars	(In lakhs of rupees)		
		Principal	Interest	Total
Home (Transport) ..	Advance to West Bengal Goods Transport Co-operative Society Limited.	3.84	0.53	4.37(x)
Animal Husbandry and Veterinary Services.	Loans to Zoological Gardens, Alipore	0.05	..	0.05
Cottage and Small Scale Industries.	Scheme for rehabilitation of displaced goldsmiths.	0.56	0.29	0.85
Relief and Social Welfare ..	Loans to Agriculturists under Act XII of 1884.	99.45	7.39	1,06.84
	Cattle Purchase Loan	56.69	3.78	60.47
Agriculture and Community Development.	Fertiliser Purchase Loan.	16.32	1.31	17.63
Co-operation	Land Improvement Loan	1.13	0.09	1.22
Fisheries	Loans to owners, lessees of Beel Fisheries in West Bengal.	0.59	0.40	0.99
	Unionwari Tank Fishery Development Scheme.	0.78	0.32	1.10
	Short-term loan for augmenting fish production in culturable tanks.	0.40	0.09	0.58

* (x) The entire amount of the principal and interest could not be recovered from the Society as the Society had gone into liquidation.

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

(In lakhs of rupees)

Name of the Department	Particulars	Amount overdue		
		Principal	Interest	Total
	Medium term loan for fish production in Serni derollet tanks.	0.91	0.42	1.33
	Loans for assisting needy fishermen's Co-operatives.	0.68	0.11	0.79
Refugee Relief and Rehabilitation.	Loans to Displaced persons.	27,62.06	13,25.25	40,87.31
Finance	Loans to Individuals and Public Bodies in Cooch Behar.	0.69	..	0.69
Total		29,44.24	13,39.98	42,84.22

(iii) The terms and conditions of repayment in respect of loans amounting to Rs. 64,72.55 lakhs advanced to Statutory Corporations, etc., have not been settled and no repayment has, therefore, been made. The details of the loans are indicated below :

Serial No.	Name of the loanee	No. of loans	(In lakhs of rupees)	
			Total amount of loans	Period during which loans were paid
1.	West Bengal Financial Corporation	7	11.87	1955-56 to 1961-62
2.	West Bengal State Electricity Board	76	57,17.10	1955-56 to 1965-66
3.	West Bengal Development Corporation	31	4,09.84	1956-57 to 1965-66
4.	Durgapur Development Authority	9	1.56	1959-60 to 1964-65
5.	Calcutta State Transport Corporation	9	2,56.83	1960-61 to 1965-66
6.	North Bengal State Transport Corporation	4	35.16	1961-62 to 1965-66
7.	West Bengal Bhudan Yagna Board	6	0.19	1964-65 to 1965-66
8.	Howrah Improvement Trust	4	40.00	1965-66
Total			64,72.55	

In regard to the loans to West Bengal State Electricity Board, the rate of interest for the loans advanced upto the 31st March, 1961, has, however, been settled

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

Guarantees given by Government are shown below .

	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March, 1966
	(In lakhs of rupees)	
(i) Working capital raised by a Statutory Corporation and dividends thereon.	1,03.50	1,00.00
(ii) Loans, debentures, bonds, etc., raised by—		
(a) Statutory Corporations and Boards	8,95.47	8,95.47
(b) Government Companies	50.00	46.71
(c) Co-operative Banks and Institutions	10,65.98	5,68.14
(d) Joint Stock Companies	5,11.75	4,88.59
(e) Local Bodies	5,00.00	1,49.31
Total ..	29,26.70	22,48.22

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

The particulars of the guarantees by Government as on the 31st March, 1966 are given below :

	(In lakhs of rupees.)	
Name of the public or other body for which the guarantee has been given and brief nature of the guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March, 1966
1. Statutory Corporations and Boards—		
(a) Guarantee for the repayment of the capital and 3½ per cent. dividend thereon.	1,00.00 (Principal) 3.50 (Dividend per annum)	1,00.00
(b) Guarantee for the repayment of the amount raised by issue of bonds and interest at stipulated rates.	8,95.47	8,95.47
Total—Statutory Corporations and Boards	9,98.97	9,95.47
2. Government Companies—		
Guarantee for repayment of loans (and interest thereon) and cash credit facilities to be extended to the West Bengal Small Industries Corporation Ltd. by the State Bank of India. A promissory note for the amount guaranteed together with interest was executed by the Corporation in favour of the Government of West Bengal.	50.00	46.71
Total—Government Companies ..	50.00	46.71

**STATEMENT No. 6—GUARANTEES GIVEN BY THE GOVERNMENT IN
RESPECT OF LOANS, ETC., RAISED BY STATUTORY CORPORATIONS,
LOCAL BODIES AND OTHER INSTITUTIONS—contd.**

(In lakhs of rupees.)		
Name of the public or other body for which the guarantee has been given and brief nature of the guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March, 1966
3. Co-operative Banks and Societies, etc.—		
(a) Co-operative Banks—(3)		
(i) Guarantee for repayment of debentures issued and interest thereon.	1,50.00	1,50.00
(ii) Guarantee for granting medium and short-term loans and cash credit advances by the State Bank of India and the Reserve Bank of India.	6,58.50	4,07.65
(b) Handloom Weavers' Co-operative Society—(1) Guarantee for granting cash credit advances by the Reserve Bank of India.	3.00	..
(c) Taxi-Drivers' Co-operative Societies—(7) Guarantee for repayment of loans (and interest thereon) and overdrafts	10.48	3.39
(d) Consumers' Co-operative Societies—(3) Guarantee for repayment of loans (and interest thereon)	62.00	5.50
(e) Guarantee for repayment of short-term loans and cash credit advances by the West Bengal Provincial Co-operative Bank Ltd. for—		
Co-operative Cold Storage—(1)	2.00	1.60
Implementation of the scheme for procurement of paddy through selected Co-operative Societies.	1,50.00	..
Co-operative Spinning Mills and Power-looms ..	30.00	..
Total—Co-operative Banks and Societies, etc. ..	10,65.98	5,68.14
4. Joint Stock Companies—		
Guarantee for repayment of loan (and interest thereon) and overdrafts.	5,11.75	4,88.59
Total—Joint Stock Companies	5,11.75	4,88.59
5. Local Bodies—(1)		
Guarantee for repayment of loans (and interest thereon) and overdrafts.	3,00.00	1,49.31
Total—Local Bodies	3,00.00	1,49.31

**STATEMENT No. 6—GUARANTEES GIVEN BY THE GOVERNMENT IN
RESPECT OF LOANS, ETC., RAISED BY STATUTORY CORPORATIONS,
LOCAL BODIES AND OTHER INSTITUTIONS—concl'd.**

Note —Guarantee to Joint Stock Companies—

The amount of Rs. 5,11.75 lakhs shown against the guarantees given to Joint Stock Companies includes guarantees for Rs. 35.75 lakhs given on behalf of the National Sugar Mills Ltd., West Bengal. In this case, against a guarantee of Rs. 15.75 lakhs given to Duncan and Steward Ltd., for the value of machinery purchased by the Mills on deferred payments, Government had to pay a total amount of Rs.15.78 lakhs (inclusive of interest) in 1963-64. This amount has been treated as a loan to the Mills in view of their reported unsatisfactory financial conditions. details of other guarantees given to the Mills are given below :

To whom given	Maximum amount of guarantee (In lakhs of rupees)	Remarks
(i) West Bengal Financial Corporation.	10.00	The amount represents the loan taken by the Mills from the Financial Corporation repayable in nine annual instalments. Even the first instalment of principal, due on the 31st March, 1963, has not been repaid by the Mills. Interest payable quarterly has not also been paid since the 30th September, 1962. The total overdue amounts as on the 31st March 1966 were Rs. 1,50,000 towards principal, and Rs. 2,31,875 towards interest.
(ii) The Central Bank of India Ltd., Calcutta.	5.00	} Guarantee for the repayment of the loans taken by the Mills from these Banks. The entire amount was taken as loan in 1963-64 and the same together with interest thereon remained outstanding at the close of the year.
(iii) The Canara Bank Ltd., Calcutta	5.00	

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

(In lakhs of rupees)

	As on 1st April, 1965.	As on 31st March, 1966.
(A) General Cash Balance—		
(1) Cash in Treasuries	16.19	15.30
(2) Deposits with the Reserve Bank	1,72.64	14,95.64
(3) Remittances in Transit	0.04	-3.78
Total ..	1,88.87	15,07.22
(4) Add—Investments held in the "Cash Balance Investment Account".	10,73.52	6,31.62
Total (a) ..	12,62.39	21,38.84
(B) Other Cash Balances and Investments—		
(1) Cash with Departmental Officers	5.81	6.69
(2) Permanent Advance for contingent expenditure with Departmental Officers.	12.02	18.71
(3) Investments of earmarked funds	12,22.62	16,00.27
Total (b) ..	12,40.45	16,25.67
Total (a) and (b) ..	25,02.84	37,64.51

Explanatory Notes—

1. The cash balance represents the combined balances of Consolidated Fund, Contingency Fund and Public Account. The balance as in "Deposits with the Reserve Bank" as shown in Government Accounts on the 31st March, 1966 represents the balance taking into account all the adjustments pertaining to 1965-66, including those carried out in the books of the Reserve Bank of India in the subsequent financial year, up to the 25th April, 1966.

2. Under the agreement with the Reserve Bank of India, the Government of West Bengal have to maintain with the Bank a minimum balance of Rs. 25 lakhs on every Friday and not less than Rs. 20 lakhs on other days. The Bank informs the Government by telegram of their daily balance with the Bank at the close of each working day. If this balance falls on weekly settling days 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 the State Government Ways and Means Advances up to a maximum of Rs. 50 lakhs. If even after taking these advances, the State Government is not able to maintain the minimum cash balance the Bank allows the State Government overdrafts. No Treasury Bills were issued during the year nor was any Ways and Means Advance taken from the Bank during the year.

3. The balances under the head "Remittances in Transit" represent remittances between Treasuries and Currency Chests remaining unadjusted on the 31st March, 1966.

4. The investments held in the Cash Balance Investment Account were wholly in Government of India securities. The interest realised during the year on these investments amounted to Rs. 30.77 lakhs.

5. The details of the investments out of the earmarked Funds are given in Statement No. 19 at pages 151-155.

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

The following is a summary of the balances as on 31st March, 1966.

Debit balance.	Section of the General Account.	Name of account	Credit balance.
Rs.			Rs.
		Consolidated Fund—	
3,72,44,44,488	A to M and Part of T.	Government Account.	
	O	Public Debt	5,15,79,19,029
1,60,24,68,635	Q	Loans and Advances by the State/ Union Territory Governments.	
		Contingency Fund—	
		Contingency Fund	4,74,39,988
		Public Account—	
	S	Unfunded Debt	17,81,24,658
	T	Deposits and Advances—	
		(i) Deposits bearing interest	4,80,80,495
		(ii) Deposits not bearing interest—gross balance	71,82,14,210
16,00,27,350		Investments	
5,18,51,420		(iii) Advances not bearing interest ..	
		(iv) Suspense—	
6,31,61,640		Investments	
12,86,55,325		Other Items (Net)	
	U	Remittances—	
26,98,15,242		I—Remittances within India	13,67,578
15,07,21,858	X	Cash Balance (closing)	
6,15,11,45,958		Total	6,15,11,45,958

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 in regard to which 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 the 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.

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

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 the full details and documents required for the purpose are awaited from the Treasury Officers as detailed in the Appendix to this compilation.

The balances are communicated to the officers concerned every year for acceptance thereof. In a large number of cases such acceptances have not been received. The following are instances where the verification and acceptance of balances involving large amounts have been delayed.

Head of Account.	Number of acceptance awaited.	Year from which acceptances are awaited.	Amount outstanding in respect of these items as on 31st March, 1966.
1	2	3	4
			(In lakhs of rupees)
			Cr.
O—Public Debt—			
(1) Loans from the Central Government ..	51	1964-65	4,21,26·83
IV. Other Loans—			
(2) Loans from the National Co-operative Development Corporation.	23	1964-65	1,82·24
(3) Loans from the National Agricultural Credit Fund of the Reserve Bank of India.	20	1964-65	80·90
(4) Loans from the Life Insurance Corporation of India.	14	1964-65	7,63·97
Q—Loans and Advances by the State/Union Territory Governments—Loans to Local Funds, Private Parties, etc.—			
			Dr.
(1) Loans under Land Improvement Act XIX of 1883.	5	1962-63	4·34
(2) Agriculturists' Loan Act XII of 1884 ..	6	1962-63	3·60
(3) Loans under the scheme for distribution of chemical fertilisers.	6	1962-63	50·27
(4) Loans to Presidency Corporations, Port Trusts and other Port Funds.	9	1964-65	1,42·58
(5) Loans to Municipalities	25	1962-63	1,20·78
(6) Loans to District and other Local Fund Committees.	9	1964-65	48·6]

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

Head of Account.		Number of acceptance awaited	Year from which acceptances are awaited	Amount outstanding in respect of these items as on 31st March, 1966. (In lakhs of rupees)
1		2	3	4
				Dr.
(7) Loans to big growers		10	1964-65	3.78
(8) Loans to artisans		5	1964-65	18.58
(9) Cattle purchase loan		6	1964-65	84.36
(10) Medium term loan for fish production in semi- derelict tank.		8	1962-63	7.92
(11) Loans to West Bengal State Electricity Board		8	1964-65	6,42.00
(12) Short-term loan for augmentation of fish pro- duction in culturable tanks.		8	1964-65	6.54
T—Deposits and Advances —Part II—Deposits not bearing interest —				
Deposits of Local Funds—				Cr.
(1) Municipal Funds		86	1962-63	97.01
Civil Deposits—				
(1) Personal Deposits		223	1964-65	12,92.65

3. Full information regarding the different Local Funds, Deposits and Advances, etc., relating to the State of Cooch Behar, since merged with West Bengal, has not been furnished by administrative authorities. It has not, therefore, been possible to include such items in the relevant broadsheets and other registers of the Accounts Office and to review them properly. 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, for want of adequate details of the transactions.

4. Under the scheme embodied in 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 the Government of Bihar to the Government of West Bengal. A portion of the amount under Debt heads was adjusted in the accounts of 1962-63. As regards other adjustments, the matter is under correspondence with the Government of Bihar.

Government Account

5 Under the system of book-keeping followed in Government Accounts, the amounts booked under revenue, capital and other transactions of Government in respect of which the balances 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 and

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

Contingency Fund, the closing cash balance at the end of the year may be worked out and proved. The Government Account for 1965-66 given below will show how the net amount at the end of the year has been arrived at:

Dr.	Details.	Cr.
Rs.		Rs.
3,52,35,75,545	A—Amount at the debit of Government Account on the 1st April, 1965.	
	B—Revenue Receipts	1,69,82,00,574
1,67,54,19,305	C—Expenditure on Revenue Account ..	
22,36,50,212	D—Capital Expenditure outside the Revenue Account ..	
	F—Amount at the debit of Government Account on the 31st March, 1966.	3,72,44,44,488
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5,42,26,45,062	Total ..	5,42,26,45,062
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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
A—Taxes, Duties and Other Principal Heads of Revenue—			
IV—Taxes on Income other than Corporation Tax	15,96,75	9.40	9.53
V—Estate Duty	52,77	0.31	0.31
IX—Land Revenue	7,01,66	4.13	4.18
X—State Excise Duties	11,64,11	6.86	6.94
XI—Taxes on Vehicles	5,60,47	3.30	3.34
XII—Sales Tax	45,37,69	26.72	27.14
XIII—Other Taxes and Duties	14,77,26	8.70	8.81
XIV—Stamps	7,17,07	4.22	4.27
XV—Registration Fees	1,45,50	0.86	0.86
Total—Taxes, Duties and Other Principal Heads of Revenue.	1,09,53,28	64.50	65.38
<hr/>			
B—Debt Services	7,45,87	4.39	4.45
C—Administrative Services	2,00,68	1.18	1.19
D—Social and Developmental Services	11,74,85	6.92	7.01
E—Multipurpose River Schemes, Irrigation and Electricity Schemes.	99,56	0.59	0.59
F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.	83,33	0.49	0.49
G—Transport and Communications (other than Roads).	17,12	0.10	0.10
I—Miscellaneous	5,00,03	2.94	2.98
J—Contributions and Miscellaneous Adjustments	31,92,36	18.80	19.05
K—Extraordinary Items	14,93	0.09	0.09
Grand Total—Revenue Receipts ..	1,69,82,01	100.00	101.33

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

Heads.	1	Amount in thousands of rupees.	Percentage of total Revenue.	Percentage of total Expenditure.
	2	3	4	
<i>Expenditure—</i>				
A—Collection of Taxes, Duties and Other Principal Revenues—				
4—Taxes on Income other than Corporation Tax	7,12	0·04	0·04	
9—Land Revenue	4,68,90	2·76	2·80	
10—State Excise Duties	66,52	0·39	0·40	
12—Sales Tax	38,75	0·22	0·23	
13—Other Taxes and Duties	17,14	0·10	0·10	
14—Stamps	21,32	0·12	0·13	
15—Registration Fees	40,51	0·23	0·24	
Total—Collection of Taxes, Duties, etc. ..	6,60,26	3·86	3·94	
B—Debt Services	22,18,19	13·06	13·24	
C—Administrative Services	25,43,19	14·97	15·18	
D—Social and Developmental Services—				
Education	30,57,88	18·00	18·25	
Medical	11,24,39	6·62	6·71	
Public Health	3,50,72	2·06	2·09	
Agriculture	11,97,71	7·05	7·15	
Industries	4,51,76	2·66	2·70	
Community Development Projects, National Extension Service and Local Development Works	3,50,84	2·06	2·09	
Other Social and Developmental Services	9,32,56	5·49	5·57	
Total—Social and Developmental Services	74,65,86	43·94	44·56	
E—Multipurpose River Schemes, Irrigation and Electricity Schemes	5,05,37	2·97	3·02	
F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements	11,34,03	6·67	6·77	
G—Transport and Communications (other than Roads)	36,62	0·21	0·22	
I—Miscellaneous	19,11,72	11·25	11·41	
J—Contributions and Miscellaneous Adjustments	4,52	0·02	0·03	
K—Extraordinary Items	2,74,44	1·61	1·63	
Grand Total —Expenditure on Revenue Account	1,67,54,20	98·56	100·00	

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

1	<i>Charged.</i>	<i>Voted.</i>	<i>Total.</i>
2	3	4	1
Rs.	Rs.	Rs.	
Expenditure on Revenue Account ..	22,61,28,785	1,44,92,90,520	(b)1,67,54,19,305
Expenditure outside the Revenue Account.	6,05,612	22,30,44,600	(c)22,36,50,212
Disbursements under Public Debt, Loans and Advances, etc.(a).	15,92,47,614	25,35,37,794	41,27,85,408
Total ..	38,59,82,011	1,92,58,72,914	2,31,18,54,925

	<i>Charged Expenditure.</i>	<i>Voted Expenditure.</i>
	Rs.	Rs.
(a) The figures have been arrived at as follows :		
O—Public Debt—		
Permanent Debt	2,88,484	....
Floating Debt	2,00,00,000	....
Loans from the Central Government	13,59,83,464	....
Other loans	29,75,666	....
Q—Loans and Advances by the State/Union Territory Governments—		
Loans to Local Funds, Private Parties, etc. .. .. .	....	24,95,90,062
Loans to Government Servants .. .. .	....	39,47,732
Total ..	15,92,47,614	25,35,37,794

(b) Excludes Rs. 1,03,623 met out of Contingency Fund during 1965-66 and not recouped to the Fund before the close of the year.

(c) Excludes Rs.24,59,389 met out of Contingency Fund during 1965-66 and not recouped to the Fund before the close of the year.

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

Heads.	Actuals for 1985-86.
	Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—	
IV—Taxes on Income other than Corporation Tax—	
Taxes on Agricultural Income	1,00,57,847
Miscellaneous	29,454
Share of net proceeds assigned to States	14,88,98,331
<i>Deduct—Refunds</i>	-2,10,796
Total ..	15,96,74,836
V—Estate Duty—	
B -Estate Duty on property other than Agricultural Land—Share of net proceeds assigned to States.	52,77,000
Total ..	52,77,000
IX—Land Revenue—	
Ordinary Revenue	1,40,57,337
Sale of Government Estates	468
Sale-proceeds of waste-lands and redemption of land tax	31,374
Recoveries on account of survey and settlement charges	8,789
Rent, etc., of fisheries	43,879
Receipts from the management of ex-Zamindari Estates	5,03,75,932
Rates and cesses of land	35,55,801
Miscellaneous	4,75,883
Recoveries of overpayments	2,15,165
Collection of payments for services rendered	14,23,760
<i>Deduct—Refunds</i>	-22,947
Total ..	7,01,65,441

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

Heads.	Actuals for 1965-66.
	Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE	
<i>—contd.</i>	
X—State Excise Duties—	
Country spirits	7,16,61,855
Contry fermented liquor	64,65,667
Malt liquors	41,18,299
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	1,86,47,861
Receipts from commercial spirits including denatured spirits and medicated wines.	1,08,51,753
Opium	7,87,019
Hemp and other drugs	32,59,442
Fines, confiscation and miscellaneous	5,40,224
Recoveries of overpayments	3,017
Collection of payments for services rendered	3,49,138
<i>Deduct—Refunds</i>	-2,72,910
Total ..	11,64,11,365
XI—Taxes on Vehicles—	
Receipts under the Indian Motor Vehicles Act	66,98,886
Receipts under the State Motor Vehicles Taxation Act	4,89,40,303
Other Receipts	6,29,860
<i>Deduct—Refunds</i>	-2,22,202
Total ..	5,60,46,847
XII—Sales Tax—	
Receipts under the Central Sales Tax Act	16,06,00,507
Receipts under the State Sales Tax Act	29,45,97,600
Miscellaneous	63,957
<i>Deduct—Refunds</i>	-14,93,171
Total ..	45,37,68,893

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

	Heads.	Actuals for 1965-66.
		Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE		
<i>—contd.</i>		
XIII—Other Taxes and Duties—		
A—Taxes on Luxuries including Taxes on Entertainments, Amusements, Betting and Gambling—		
Entertainment Tax		3,18,53,842
Totalisator		1,09,19,885
<i>Deduct—Refunds</i>		—24,137
	Total ..	<u>10895768</u> 4,27,49,590
B—Electricity Duties—		
Fees under the Indian Electricity Rules, 1956, and fees for the electrical inspection of cinemas.		26,13,099
Tax and Duties on Electricity		6,72,54,045
Other Receipts		26,510
<i>Deduct—Refunds</i>		—17,887
	Total ..	<u>6,98,75,787</u>
D—Other Items —		
Receipts under the Bengal Raw Jute Taxation Act, 1941		87,32,608
Receipts under the West Bengal Taxes on Entry of Goods in Local Areas Act, 1955.		2,66,13,386
Miscellaneous		9,777
<i>Deduct—Refunds</i>		—2,55,168
	Total ..	<u>3,51,00,603</u>
	Grand Total ..	<u>14,77,25,960</u>
XIV—Stamps—		
A—Non-Judicial—		
Sale of Stamps		5,85,81,831
Duty on impressing documents		15,94,505
Fines and penalties		25,329
Miscellaneous		5,158
<i>Deduct—Refunds</i>		—85,97,273
	Total - Non-Judicial ..	<u>5,66,09,550</u>

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

Heads.	Actuals for 1965-66.
	Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE	
<i>— concl.</i>	
XIV—Stamps—<i>concl.</i>	
B—Judicial—	
(i) Court Fees—	
Court fees realised in Stamps	1,45,86,700
Total ..	<u>1,45,86,700</u>
(ii) Other Receipts—	
Sale of Stamps	5,34,435
Fines and Penalties	11,250
Miscellaneous	1,159
<i>Deduct—Refunds</i>	<u>-35,769</u>
Total ..	<u>5,11,075</u>
Total—Judicial ..	<u>1,50,97,775</u>
Total—Non-Judicial ..	<u>5,66,09,550</u>
Grand Total .	<u>7,17,07,325</u>
XV—Registration Fees—	
Fees for registering documents	1,36,53,135
Fees for copies of registered documents	3,39,302
Miscellaneous	5,63,553
<i>Deduct—Refunds</i>	<u>-5,869</u>
Total ..	<u>1,45,50,121</u>
Total—A—Taxes, Duties and Other Principal Heads of Revenue ..	<u>1,09,53,27,788</u>

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

Heads.	Actuals for 1965-66.
	Rs.
B—DEBT SERVICES—	
XVI—Interest—	
B—Interest from Commercial Departments—	
Interest received from Commercial Departments	1,81,67,679
C—Other Interest Receipts—	
Interest on loans and advances by the State Governments	2,88,35,127
Interest realised on investments of Cash Balances	30,76,508
Interest on arrears of Revenue—	
(i) Land Revenue	27,94,183
(ii) Other Revenues	20,546
(iii) Sales Tax	1,93,187
Interest on Capital advanced to Damodar Valley Corporation ..	2,05,20,930
Miscellaneous	9,79,041
Deduct—Refunds	—28
Total ..	7,45,87,173
Total—B—Debt Services	7,45,87,173
 C—ADMINISTRATIVE SERVICES—	
XVII—Administration of Justice—	
Sale-proceeds of unclaimed and escheated property	1,65,583
Court-fees realised in cash	11,881
General fees, fines and forfeitures	67,40,606
Receipts of the Official Assignee	1,14,569
Receipts of the Official Receiver	1,09,838
Miscellaneous fees and fines—	
(i) Records Room Receipts	6,644
(ii) Other Receipts	3,36,199
Miscellaneous	9,71,026
Recoveries of overpayments	6,058
Collection of payments for services rendered	6,20,836
Deduct—Refunds	—93,174
Total ..	89,90,066

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

Heads.							Actuals for 1965-66.	
C—ADMINISTRATIVE SERVICES— <i>concl.</i>							Rs.	
XVIII—Jails—								
Jails	..	..	..	..	..	..	6,19,850
Jails manufactures	..	..	..	..	..	..	7,04,432
Recoveries of overpayments	..	..	..	..	..	..	362
<i>Deduct—Refunds</i>	..	..	..	..	..	..	—1055
Total							..	13,23,589
XIX—Police—								
Police supplied to Railways	..	..	..	..	..	..	11,171
Police supplied to public departments, private companies and persons	..	..	..	..	..	..	1,71,500
Receipts and recoveries on account of Presidency Police [	..	..	..	..	..	..	39,16,675
Fees, fines and forfeitures	..	..	..	..	..	..	1,48,476
Recoveries of overpayments	..	..	..	..	..	..	43,263
Collection of payments for use of servered	..	..	..	..	..	..	4,88,803
Miscellaneous	..	..	..	..	..	..	12,54,482
<i>Deduct—Refunds</i>	..	..	..	..	..	..	—13,566
Total							..	60,20,804
XXI Miscellaneous Departments								
Examination fees	..	..	..	..	..	..	1,54,282
Administration of Indian Partnership Act, 1932	..	..	..	..	..	..	39,567
Fire Services	..	..	..	..	..	..	31,19,306
Miscellaneous	..	..	..	..	..	..	4,51,942
<i>Deduct—Refunds</i>	..	..	..	..	..	..	—32,050
Total							..	37,33,047
Total—C—Administrative Services								2,00,67,506

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

Heads.	Actuals for 1965-66.
	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—	
XXII—Education—	
A—University—	
Fees, Government Arts Colleges	10,79,577
Fees, Government Professional Colleges	5,43,256
B—Secondary—	
Fees, Government Secondary Schools	8,45,216
D—Special—	
Fees and other receipts, Government Special Schools	1,14,177
F—General—	
Income from endowments	224
Recoveries of overpayments	6,869
Collection of payments for services rendered	20,807
Miscellaneous	41,68,318
<i>Deduct—Refunds</i>	-4,18,094
Total ..	<u>63,59,770</u>
XXIII—Medical—	
Fees, Medical Schools and Colleges	7,07,732
Hospital Receipts	27,18,942
Mental Hospital Receipts	16,254
Sale of medicines	5,57,995
Contributions	4,02,505
Income from endowments	69,968
Recoveries of overpayments	20,375
Collection of payments for services rendered	5,52,860
Miscellaneous	19,15,895
Receipts on account of provincialisation of Sadar and Subdivisional Hospitals.	27,245
<i>Deduct—Refunds</i>	-1,55,413
Total ..	<u>68,34,358</u>

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

Heads.						Actuals for 1965-66
						Rs.
D— SOCIAL AND DEVELOPMENTAL SERVICES—						
<i>contd.</i>						
XXIV—Public Health—						
Sale-proceeds of sera and vaccines, etc.	..	..	..	..	..	1,79,535
Contributions	..	..	..	..	..	5,047
Recoveries of overpayments	..	..	..	..	..	28,673
Collection of payments for services rendered	..	..	..	..	..	1,36,680
Miscellaneous	..	..	..	..	..	19,06,258
Total						22,56,193
XXV—Agriculture—						
Agricultural receipts	..	..	..	..	..	5,34,25,170
Fisheries	..	..	..	..	..	4,25,742
Recoveries of overpayments	..	..	..	..	..	4,55,596
Collection of payments for services rendered	..	..	..	..	..	27,681
<i>Deduct—Refunds</i>	..	..	..	..	..	-5,149
Total						5,43,29,040
XXVII—Animal Husbandry—						
Fees, Veterinary Colleges and Schools	..	..	..	..	..	27,469
Other receipts	..	..	..	..	..	28,05,327
Collection of payments for services rendered	..	..	..	..	..	2,416
<i>Deduct—Refunds</i>	..	..	..	..	..	-11,091
Total						28,24,121
XXVIII—Co-operation—						
Audit fees	..	..	..	..	..	6,41,541
Miscellaneous	..	..	..	..	..	3,35,342
<i>Deduct—Refunds</i>	..	..	..	..	..	-237
Total						9,76,646

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

Heads.	Actuals for 1965-66. Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—	
<i>concl.</i>	
XXIX—Industries—	
Industries	1,16,05,032
Cottage and Small-scale Industries	47,32,819
Cinchona Plantations	72,12,268
Recoveries of overpayments	5,555
Collection of payments for services rendered	2,508
<i>Deduct—Refunds</i>	-8,03,756
Total ..	2,27,54,426
XXXI—Community Development Projects, National Extension Service and Local Development Works—	
A—Community Development Projects—	
Community Development Projects	23,96,815
Total ..	23,96,815
XXXII—Miscellaneous Social and Developmental Organisations—	
Labour and Employment	1,65,32,953
Miscellaneous	22,29,496
<i>Deduct—Refunds</i>	-8,961
Total ..	1,87,53,488
Total—D—Social and Developmental Services	11,74,84,857
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—	
XXXIII—Multipurpose River Schemes—	
Mayurakshi Reservoir Project—	
Water rates	14,70,680
Sales of water	30,837
Rents	3,24,073
Recoveries of Expenditure	8,93,919
Miscellaneous	26,06,026
<i>Deduct—Refunds</i>	-154
Total ..	53,25,381

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

Heads.	Actuals for 1965-66.
	Rs.
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—<i>contd.</i>	
XXXIV—Irrigation, Navigation, Embankment and Drainage Works (Commercial) —	
A—Irrigation Works—	
(2) Unproductive Works—	
Direct Receipts—	
Water rates	28,26,274
Sales of water	5,318
Other canal produce	380
Navigation	1,003
Rents	24,555
Miscellaneous	68,183
<i>Deduct—Refunds</i>	-1,960
Total—A—Irrigation, etc.	29,23,753
B—Navigation, Embankment and Drainage Works—	
(2) Unproductive Works—	
Direct Receipts—	
Navigation	1,48,857
Rents	61,312
Miscellaneous	18,454
<i>Deduct—Refunds</i>	-200
Total—B—Navigation, etc.	2,28,423
Grand Total	31,52,176
XXXV—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial) —	
A—Irrigation Works—	
Direct Receipts—	
Water rates	6,60,991
Rents	280
Miscellaneous	5,30,296
Total—Irrigation, etc.	12,09,567

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

Heads.	Actuals for 1965-66. Rs.
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—<i>concl.</i>	
B—Navigation, Embankment and Drainage Works—	
Direct Receipts—	
Navigation.. .. .	29,895
Rents	18,509
Recoveries of expenditure	2,956
Miscellaneous	2,18,478
<i>Deduct</i> —Refunds	- 1,111
Total B—Navigation, etc. ..	2,68,727
Grand Total ..	14,78,294
Total E—Multipurpose River Schemes, Irrigation and Electricity Schemes	99,55,851
 F—PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS—	
XXXVII—Public Works—	
Rents	36,42,696
Ferry Receipts	1,91,306
Tolls on Roads	11,55,347
Recoveries of expenditure	6,69,739
Miscellaneous	26,94,796
<i>Deduct</i> —Refunds	- 21,065
Total ..	83,32,819
Total F—Public Works (Including Roads) and Schemes of Miscellaneous Public Improvements.	83,32,819
 G—TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS)—	
XXXIX Ports and Pilotage -	
Sale-proceeds of vessels and stores	5,021
Registration and other fees	7,672
Miscellaneous	92,298
Total ..	1,04,991

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

Heads.	Actuals for 1965-66.
	Rs.
G—TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS)—<i>conold.</i>	
XLIII—Road and Water Transport Schemes—	
A. Road Transport—	
Road Transport Services	16,07,399
Total ..	<u>16,07,399</u>
Total G—Transport and Communications (other than Roads) ..	<u>17,12,390</u>
I—MISCELLANEOUS—	
XLVIII—Contributions and Recoveries towards Pensions and other Retirement Benefits—	
Contributions for pensions and gratuities	9,39,203
Miscellaneous	1,73,640
Total ..	<u>11,12,843</u>
XLIX—Stationery and Printing—	
Stationery receipts	1,30,517
Sale of plain paper used with stamps	1,61,917
Sale of Gazettes and other Government Publications	1,47,387
Other press receipts	3,62,317
Receipts in England	576
Total ..	<u>8,02,714</u>
LI—Forest—	
Timber and other produce removed from the forests by Government agency	30,54,461
Timber and other produce removed from the forests by consumers or purchasers.	1,16,36,761
Drift and waif wood and confiscated forest produce	1,15,201
Receipts from the management of ex-Zamindari Estates	74,55,988
Miscellaneous	5,51,413
<i>Deduct</i> —Refunds	—5,793
Total ..	<u>2,28,08,031</u>

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

Heads.	Actuals for 1965-66. Rs.
I—MISCELLANEOUS—<i>concl'd.</i>	
LII—Miscellaneous—	
Unclaimed deposits	1,10,40,726
Sale of old stores and materials	1,30,853
Fees for Government audit	42,940
Rents, rates and taxes	3,34,306
Other fees, fines and forfeitures	66,940
Receipts in connection with Elections	17,834
Contributions for Five-Year Plan	5,150
Receipts on account of displaced persons	82,17,168
Recoveries of overpayments	5,50,255
Collection of payments for services rendered	7,39,945
Net gain by exchange on Remittance transactions	1
Miscellaneous	68,50,583
Loss or gain by exchange	4
<i>Deduct—Refunds</i>	-27,17,010
Total ..	2,52,79,695
Total—I—Miscellaneous ..	5,00,03,283
 J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS.—	
LV—States' share of Union Excise Duties—	
States' share of Union Excise Duties	5,07,36,000
Share of Net Proceeds of Additional Duties of Excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957, assigned to State.	3,92,80,000
Total ..	9,00,16,000 Rs.

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

Heads.	Actuals for 1965-66.
	Rs.
J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS	
<i>—contd.</i>	
LVI—Grants-in-aid from Central Government—	
B—Other Grants-in-aid—	
Education	5,30,40,517
Medical	56,43,000
Public Health	1,93,07,500
Agriculture	1,43,15,724
Animal Husbandry	52,72,349
Co-operation	5,84,815
Industries	59,48,600
Community Development Projects, National Extension Service and Local Development Works.	1,50,75,000
Labour and Employment	10,56,833
Miscellaneous Social and Developmental Organisations	1,39,75,700
Irrigation, Navigation, Embankment and Drainage Works	19,89,070
Public Works	4,73,18,000
Forest	22,18,400
Miscellaneous	3,52,45,242
Grants in lieu of Tax on Railway Passenger Fares	79,00,000
<i>Deduct—Refunds</i>	—2,861
Total—Other Grants-in-aid .	22,88,87,889
Total ..	22,88,87,889
LVII—Miscellaneous adjustments between Central and State/Union Territory Governments—	
Contributions from the Central Government on account of Administration of Petroleum Act.	6,557
Contributions from the Central Government on account of Administration of Explosives Act.	5,086
Contributions from the Central Government on account of Administration of the Indian Arms Act.	2,15,000
Contributions from the Central Government on account of Administration of Rice Milling Industry (Regulation) Act.	21,456
Total ..	2,48,099

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

Heads.						Actuals for 1965-66. Rs.
J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS						
<i>—concl'd.</i>						
LVIII—Dividends, etc., from Commercial and other Undertakings—						
Other Commercial and Industrial Undertakings	..	..	..	..	..	83,850
						<hr/>
				Total	..	83,850
						<hr/>
Total J—Contributions and Miscellaneous Adjustments	..	..	..	..	..	31,92,35,838
						<hr/>
K—EXTRAORDINARY ITEMS—						
LXIA—Receipts connected with the National Emergency—						
Civil Defence	..	..	..	..	..	2,20,985
Other Receipts	..	..	..	..	..	12,72,084
						<hr/>
				Total	..	14,93,069
						<hr/>
Total—K—Extraordinary Items	..	..	..	..	..	14,93,069
						<hr/>
Total—Revenue	..	..	..	..	..	1,69,82,00,574
						<hr/>

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

Heads.	Actuals for 1965-66.		
	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 Taxes on Agricultural Income	60	7,11,478	7,11,538
Total ..	60	7,11,478	7,11,538
9—Land Revenue—			
Charges of administration .. .. .	..	71,02,182	71,02,182
Management of Government Estate .. ..	..	36,850	36,850
Survey, Settlement and Record Operations ..	..	54,73,118	54,73,118
Land Records .. .. .	..	58,148	58,148
Expenditure in connection with ex-Zamindari Estates.	72,793	3,41,46,474	3,42,19,267
Total ..	72,793	4,68,16,772	4,68,89,565
10—State Excise Duties—			
Superintendence .. .. .	..	16,37,723	16,37,723
District Charges .. .. .	..	49,01,159	49,01,159
Cost of Opium supplied to State Excise Department.	..	1,12,628	1,12,628
Total ..	..	66,51,510	66,51,510
12—Sales Tax—			
Collection Charges—			
Collection under the Bengal Finance (Sales Tax) Act, 1941.	..	38,75,123	38,75,123
Total ..	..	38,75,123	38,75,123

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

Heads.	Actuals for 1965-66.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
A—COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUES—<i>concl'd.</i>			
13—Other Taxes and Duties—			
Collection Charges—			
Entertainment Tax	1,58,519	1,58,519
Betting Tax	10,000	10,000
Charges under the Electricity Acts	10,89,805	10,89,805
Taxes on Entry of Goods in Local Areas	4,55,706	4,55,706
Total	17,14,030	17,14,030
14—Stamps—			
A—Non-Judicial—			
Superintendence	1,49,420	1,49,420
Charges for the sale of stamps	12,03,912	12,03,912
Cost of stamps supplied from Central Stamp Stores.	5,28,028	5,28,028
B—Judicial—			
Superintendence	74,710	74,710
Charges for the sale of stamps	54,678	54,678
Cost of stamps supplied from Central Stamp Stores.	1,21,474	1,21,474
Total	21,32,222	21,32,222
15—Registration Fees—			
Superintendence	1,37,528	1,37,528
District Charges	39,13,929	39,13,929
Total	40,51,457	40,51,457
Total—A—Collection of Taxes, Duties and Other Principal Revenues.		72,853	6,59,52,592
			6,60,25,44

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

Heads.	Actuals for 1965-66.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
B—DEBT SERVICES—			
10—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—			
4 per cent. West Bengal Loan, 1963 ..	244	..	244
4 per cent. West Bengal Loan, 1964 ..	4,698	..	4,698
4 per cent. West Bengal Loan, 1967 ..	31,26,165	..	31,26,165
4 per cent. West Bengal Loan, 1968 ..	26,83,586	..	26,83,586
4 per cent. West Bengal Loan, 1969 ..	26,32,054	..	26,32,054
4½ per cent. West Bengal Loan, 1970 ..	22,06,805	..	22,06,805
4 per cent. West Bengal Loan, 1971 ..	23,89,572	..	23,89,572
4½ per cent. West Bengal Loan, 1972 ..	30,74,861	..	30,74,861
4½ per cent. West Bengal Loan, 1974 ..	24,05,271	..	24,05,271
4½ per cent. West Bengal Loan, 1976 ..	27,98,808	..	27,98,808
5½ per cent. West Bengal Loan, 1977 ..	16,09,577	..	16,09,577
3. Floating Loans—			
Interest on other Floating Loans ..	55,05,773	..	55,05,773
4. Other items—Management of Debt ..	55,355	..	55,355
5. Interest on Other Loans ..	37,50,528	..	37,50,528
Total—1—Interest on Ordinary Debt ..	3,22,43,297	..	3,22,43,297

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

Heads.	Actuals for 1965-66.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
B—DEBT SERVICES—<i>concl.</i>			
10—Interest on Debt and Other Obligations—<i>concl.</i>			
2. Interest on Unfunded Debt—			
5. State Provident Funds—			
Interest on General Provident Fund ..	64,40,600	..	64,40,600
Interest on Indian Civil Service Provident Fund.	36,760	..	36,760
Interest on Indian Civil Service (Non-European Members) Provident Fund.	25,803	..	25,803
Interest on All-India Services Provident Funds.	1,46,323	..	1,46,323
Interest on Contributory Provident Funds.	2,30,858	..	2,30,858
Total—2—Interest on Unfunded Debt..	68,80,344	..	68,80,344
3. Interest on Other Obligations—			
Miscellaneous	13,13,018	48,51,203	61,64,221
Total—3—Interest on Other Obligations	13,13,018	48,51,203	61,64,221
Total—1, 2 and 3 ..	4,04,36,659	48,51,203	4,52,87,862
B—Interest on Inter-Governmental Debt—			
Interest paid to the Central Government.	13,46,19,586	..	13,46,19,586
Total ..	17,50,56,245	48,51,203	17,99,07,448
17—Appropriation for Reduction or Avoidance of Debt—			
Sinking Funds.	4,19,12,000	..	4,19,12,000
Total ..	4,19,12,000	..	4,19,12,000
Total—B—Debt Services ..	21,69,68,245	48,51,203	22,18,19,448

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

Heads.	Actuals for 1965-66.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
C—ADMINISTRATIVE SERVICES—			
18—Parliament, State/Union Territory Legislatures—			
B—Stat^s/Union Territory Legislatures—			
Legislative Council	24,633	4,85,939	5,10,572
Legislative Assembly	37,706	16,70,808	17,08,514
State/Union Territory Legislature Secretariat ..		9,38,613	9,38,613
C—Elections—			
Other Election charges		9,09,532	9,09,532
Total ..	62,339	40,04,892	40,67,231
19—General Administration—			
A—President, Vice-President, Heads of States/Union Territories, Cabinet and Ministers—			
Emoluments and/or allowances of the Governor	66,000	..	66,000
Secretariat Staff of the Governor	2,01,076	..	2,01,076
Staff and Household of the Governor ..	2,06,897	..	2,06,897
Entertainment and Hospitality Expenses ..	27,943	81,010	1,08,953
Expenditure from Contract Allowance ..	1,61,869	..	1,61,869
Tour Expenses	28,334	..	28,334
Ministers .. .. .	..	11,04,900	11,04,900
C—Secretariat and Attached Offices—			
Civil Secretariat .. .. .	..	1,84,48,626	1,84,48,626
Public Service Commission	5,72,671	..	5,72,671
Board of Revenue, Financial Commissioner and Establishments.	..	8,05,410	8,05,410
Local Fund Audit Establishments ..	..	8,80,751	8,80,751
D—Commissioners—			
Commissioners .. .. .	..	5,51,674	5,51,674
E—District Administration—			
General Establishments .. .. .	..	1,47,55,011	1,47,55,011
Subdivisional Establishments .. .. .	..	38,30,120	38,30,120
Other Establishments .. .. .	..	1,18,863	1,18,863

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

Heads.	Actuals ¹⁹⁶⁵⁻⁶⁶ or 1965-66.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
C—ADMINISTRATIVE SERVICES—<i>contd.</i>			
19—General Administration—<i>conold.</i>			
F—Works—			
Original Works .. .. .	..	20,963	20,963
G—Miscellaneous—			
Discretionary Grants by Heads of States, etc. ..	24,818	57,540	82,358
Miscellaneous .. .. .	..	23,28,036	23,28,036
Rehabilitation Programme .. .. .	..	2,89,905	2,89,905
Charges in England—			
Share of cost of the High Commissioner's Establishment debitable to State Government.	..	4,02,253	4,02,253
Total ..	12,89,608	4,36,75,062	4,49,64,670
21—Administration of Justice—			
High Courts	43,77,456	..	43,77,456
Law Officers .. .. .	..	23,73,010	23,73,010
Administrator-General and Official Trustee ..	..	4,40,782	4,40,782
Sheriff and Reporter	30,337	1,09,463	1,39,800
Official Assignee .. .. .	..	1,09,141	1,09,141
Official Receiver .. .. .	..	2,26,899	2,26,899
Coroner's Court .. .. .	..	15,270	15,270
Presidency Magistrate's Court .. .. .	..	7,98,357	7,98,357
Civil and Sessions Courts .. .. .	..	84,67,000	84,67,000
Courts of Small Causes .. .. .	..	4,53,238	4,53,238
Criminal Courts .. .. .	..	70,483	70,483
Charges in England—			
Other charges	621	..	621
Total ..	44,08,414	1,30,63,661	1,74,72,075

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

Heads.	Actuals for 1965-66.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
C—ADMINISTRATIVE SERVICES—<i>concl.</i>			
22—Jails—			
Jails	1,43,24,277	1,43,24,277
Jail Manufactures	8,02,155	8,02,155
Total	1,51,26,432	1,51,26,432
23—Police—			
Presidency Police	1,21,154	3,78,28,963
Superintendence	10,53,222
District Executive Force	8,26,09,566
Police Training Schools and Colleges	12,98,048
Village Police	12,526
Special Police	18,69,452
Railway Police	12,89,156
Criminal Investigation Department	56,453	41,40,970
Works	6,02,114
Miscellaneous	32,56,428
Charges in England—			
Miscellaneous	540
Total	1,77,607	13,39,60,985 (b)13,41,38,592
26—Miscellaneous Departments—			
Administration of Indian Partnership Act, 1932.	33,465
Administration of Bengal Money Lenders Act, 1940.	19,517
Administration of the Citizenship Act, 1955.	1,58,282
Fire Services	60,55,692
Controller of Rents	5,35,392
Miscellaneous	3,17,47,573
Total	3,85,49,921
Total—C—Administrative Services	59,37,968	24,83,80,953 25,43,18,921

(b) Excludes Rs. 92,320 met out of Contingency Fund during the year 1965-66 and not accounted to the Fund before the close of the year.

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

Heads.	Actuals for 1965-66.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—			
27—Scientific Departments—			
Grants-in-aid and Donations to Scientific Societies and Institutes.	..	67,522	67,522
Total	..	67,522	67,522
28—Education—			
A—University—			
Grants to Universities	21,52,000	21,52,000
Government Arts Colleges	61,27,295	61,27,295
Grants to non-Government Arts Colleges	31,20,885	31,20,885
Government Professional Colleges	8,95,394	8,95,394
Grants to non-Government Professional Colleges.	1,24,892	1,24,892
B—Secondary—			
Government Secondary Schools	32,00,846	32,00,846
Direct grants to non-Government Secondary Schools.	2,89,14,306	2,89,14,306
Grants to Local Bodies for Secondary Education.	3,408	3,408
C—Primary—			
Direct grants to non-Government Primary Schools.	33,64,390	33,64,390
Grants to Local Bodies for Primary Education.	1,42,08,892	1,42,08,892
D—Special—			
Government Special Schools	7,85,476	7,85,476
Direct grants to non-Government Special Schools.	7,57,326	7,57,326
F—General—			
Direction	6,84,907	6,84,907
Inspection	19,25,739	19,25,739
Scholarships	5,59,815	5,59,815
Development Schemes	23,40,03,087	23,40,03,087
Miscellaneous	37,08,174	37,08,174

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

Heads.	Actuals for 1965-66.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>			
28—Education—<i>concl.</i>			
F—General—<i>concl.</i>			
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.	..	9,89,250	9,89,250
<i>Deduct</i> —Amount met from the Fund for promotion of education amongst educationally backward classes.	..	- 9,89,250	- 9,89,250
Charges in England—			
Leave Salaries and Deputation Pay	20,812	20,812
Government Scholarships	87,302	87,302
Miscellaneous	18,772	18,772
Total	30,57,87,718	30,57,87,718
29—Medical—			
Medical Establishment	68,35,949	68,35,949
Hospital and Dispensaries	2,44,36,233	2,44,36,233
Grants for Medical Purposes	17,93,079	17,93,079
Medical Colleges and Schools	28,61,901	28,62,491
Mental Hospital	12,59,967	12,59,967
Chemical Examiner	1,26,196	1,26,196
Provincialisation of Sadar and Sub-divisional Hospitals.	..	82,23,943	82,23,943
Works	1,93,356	1,93,356
Miscellaneous	5,25,229	5,25,229
Suspense	34,47,111	34,47,111
Development Schemes	10,388	6,27,24,724
Total	10,378	11,24,27,688
			11,24,38,666

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

Heads.	Actuals for 1965-66.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>			
30—Public Health—			
Public Health Establishment	44,05,065	44,05,065
Grants for Public Health purposes	1,20,571	1,20,571
Expenses in connection with epidemic diseases	14,27,639	14,27,639
Bacteriological Laboratories	3,18,271	3,18,271
Pasteur Institutes	1,50,796	1,50,796
Leprosy	1,58,653	1,58,653
Works	2,44,378	2,44,378
Suspense	- 64,79,417	- 64,79,417
Development Schemes	3,47,07,815	3,47,07,815
Miscellaneous	17,825	17,825
Total	3,50,71,596	3,50,71,596
31—Agriculture —			
Direction	1,000	5,59,975
Superintendence	2,078	21,62,494
Experimental Farms	4,47,870
Agricultural Demonstration and Propaganda including public exhibitions and fairs	2,70,378
Agricultural Experiments and Research	18,54,964
Botanical and other Public Gardens	3,27,851
Expenditure on Agricultural Improvement	2,04,482
<i>Deduct</i> —Amount met from Reserve Fund and Deposit Accounts.—Deposit Account of grants made by the Indian Council of Agricultural Research.	- 84,000
Grants-in-aid, Contributions, etc.	35,745
Fisheries	55,19,959
Development Schemes	10,84,68,307
Total	3,078	11,97,68,025
			11,97,71,103

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

Heads.	Actuals for 1965-66.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL			
SERVICES— <i>contd.</i>			
33—Animal Husbandry—			
Superintendence	11,47,621	11,47,621
Veterinary Education and Research	9,49,642	9,49,642
Subordinate Establishment	5,81,090	5,81,090
Hospitals and Dispensaries	12,03,019	12,03,019
Breeding Operations	2,74,475	2,74,475
Prizes	77	77
Miscellaneous	2,75,132	2,75,132
Development Schemes	1,58,95,235	1,58,95,235
Total	2,03,06,291	2,03,06,291
34—Co operation—			
Superintendence	26,78,474	26,78,474
Grants-in-aid	116	116
Miscellaneous	21,917	21,917
Transfer to the State Agricultural Credit Relief and Guarantee Fund.	50,000	50,000
Transfer to the State Co-operative Development Fund.	86,000	86,000
Development Schemes	52,07,588	52,07,588
<i>Deduct</i> —Amount met from the State Co-operative Development Fund.	—2,540	—2,540
Total	80,41,555	80,41,555
35—Industries—			
Industries	1,40,145	1,46,16,835
Cottage and Small Scale Industries	31,00,416	31,00,416
Cinchona Plantations	31,33,352	31,33,352
Works	434	434
Development Schemes	2,41,84,733	2,41,84,733
Total	1,40,145	4,50,35,570 (b) 4,51,75,715

(b) Excludes Rs. 11,803 met out of Contingency Fund during the year 1965-66 and not recouped to the Fund before the close of the year.

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

Heads.	Actuals for 1965-66.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>			
37—Community Development Projects, National Extension Service and Local Development Works			
A—Community Development Projects—			
Supervision		4,64,500	4,64,500
Project/Block Headquarters		1,00,33,966	1,00,33,966
Animal Husbandry and Agricultural Extension.		28,30,364	28,30,364
Health and Rural Sanitation		9,61,485	9,61,485
Education		16,19,779	16,19,779
Social Education		13,79,448	13,79,448
Communication		19,93,835	19,93,835
Rural Arts, Crafts and Industries		11,55,105	11,55,105
Suspense		-9,13,442	-9,13,442
B—National Extension Service—			
Recurring expenditure on personnel retained on National Extension Service pattern.		1,41,89,826	1,41,89,826
C—Local Development Works			
District Establishment		4,49,990	4,49,990
Development Schemes		9,19,263	9,19,263
Total		3,50,84,119	3,50,84,119
38—Labour and Employment—			
Labour		10,12,988	10,12,988
Factories		5,75,184	5,75,184
Inspector of Steam Boilers		3,65,932	3,65,932
Employment and Training		8,64,167	8,64,167
Miscellaneous		8,43,285	8,43,285
Development Schemes		2,02,14,117	2,02,14,117
Employees' State Insurance Scheme		89,69,142	89,69,142
Total		3,28,44,815	3,28,44,815

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

Heads.	Actuals for 1965-66.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>concl.</i>			
39—Miscellaneous Social and Developmental Organisations			
Statistics .. .. .	..	1,39,768	1,39,768
Preservation and Translation of Ancient Manuscripts.	..	6,200	6,200
Welfare of Scheduled Tribes, Castes and other Backward Classes.	4,958	4,27,104	4,32,062
Works .. .. .	..	36,386	36,386
Suspense .. .. .	..	9,28,402	9,28,402
Miscellaneous .. .. .	..	1,10,84,077	1,10,84,077
Development Schemes .. .. .	..	1,93,70,324	1,93,70,324
Total ..	4,958	3,19,92,261	3,19,97,219
Total—D—Social and Developmental Services	1,59,159	74,64,27,160	74,65,86,319
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—			
42—Multipurpose River Schemes—			
A—Working Expenses—			
Damodar Valley Project—(A)			
Maintenance and Repairs .. .. .	..	41,85,032	41,85,032
Tools and Plant .. .. .	..	55,797	55,797
Suspense .. .. .	..	1,79,926	1,79,926
<i>Deduct—Receipts and Recoveries from Damodar Valley Corporation.</i>	..	— 84	— 84
Total ..	..	44,20,671	44,20,671
B—Interest—			
Kangsabati Reservoir Project .. .. .	..	68,35,066	68,35,066
Mayurakshi Reservoir Project .. .. .	..	79,19,830	79,19,830
Total ..	..	1,47,54,896	1,47,54,896
C—Other Revenue Expenditure—			
Preliminary Expenses .. .. .	..	39,53,597	39,53,597
Grand Total ..	..	2,31,29,164	2,31,29,164

(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.

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

Heads.	Actuals for 1965-66.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—<i>contd.</i>			
43—Irrigation, Navigation, etc. (Commercial)—			
A—Irrigation Works—			
<i>(b) Unproductive Works—</i>			
<i>(i) Working expenses—</i>			
Extensions and Improvements	2,776	2,776
Maintenance and Repairs	10,71,404	10,71,404
Establishment	11,42,445	11,42,445
Tools and Plant	43,844	43,844
<i>(ii) Interest—</i>			
Interest	13,64,764	13,64,764
Total A—Irrigation Works	36,25,233	36,25,233
B—Navigation, Embankment and Drainage Works—			
<i>(b) Unproductive Works—</i>			
<i>(i) Working expenses—</i>			
Extensions and Improvements	5,161	5,161
Maintenance and Repairs	8,16,913	8,16,913
Establishments	2,87,844	2,87,844
Tools and Plant	22,412	22,412
<i>(ii) Interest—</i>			
Interest	18,76,456	18,76,456
Total B—Navigation, etc.	30,08,786	30,08,786
Total	66,34,019	66,34,019

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

Heads.	Actuals for 1965-66.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—contd.			
44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—			
A—Irrigation Works—			
(i) Works—			
Works	127	127
Extension and Improvements	722	722
Maintenance and Repairs	42,877	42,877
Establishment	54,406	54,406
Tools and Plant	863	863
Development Schemes	2,856	6,75,702
Total	2,856	7,74,697
(ii) Miscellaneous Expenditure—			
Establishment	22,82,554	22,82,554
Tools and Plant	30,251	30,251
Miscellaneous	1,80,087	1,80,087
Suspense	29,120	29,120
Total	25,22,012	25,22,012
Total A—Irrigation Works	2,856	32,96,709
B—Navigation, Embankment and Drainage Works—			
(i) Works—			
Works	18,637	18,637
Extension and Improvements	1,695	1,695
Maintenance and Repairs	1,31,61,080	1,31,61,080
Establishment	27,15,117	27,15,117
Tools and Plant	3,74,057	3,74,057
Suspense	- 7,52,987	- 7,52,987
Development Schemes	16,66,379	16,66,379
Total	1,71,83,978	1,71,83,978

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

Heads.	Actuals for 1965-66.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—<i>concl.</i>			
(ii) Miscellaneous Expenditure—			
Establishment	39,006	39,006
Tools and Plant	3,968	3,968
Miscellaneous	2,29,516	2,29,516
Grants-in-aid	17,867	17,867
Total	2,90,357	2,90,357
Total—B—Navigation, etc.	1,74,74,335	1,74,74,335
Total—A—Irrigation, etc.	2,856*	32,96,709
Grand Total	2,856	2,07,71,044
Total - E—Multipurpose River Schemes, Irrigation and Electricity Schemes.	..	2,856	5,05,34,227

**F—PUBLIC WORKS (INCLUDING ROADS)
AND SCHEMES OF MISCELLANEOUS
PUBLIC IMPROVEMENTS—**

50 Public Works—

Original Works—Buildings—

Land Revenue .. .. .	..	3,112	3,112
State Excise Duties .. .. .	..	6,330	6,330
Sales Tax .. .. .	..	1,353	1,353
Registration Fees .. .. .	..	14,364	14,364
General Administration .. .. .	..	23,907	2,13,064
			2,36,971

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

Heads.	Actuals for 1965-66.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
F—PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS—<i>contd.</i>			
Administration of Justice		75,124	75,124
Jails		63,664	63,664
Police		1,35,190	1,35,190
Miscellaneous Departments		54,255	54,255
Education		41,735	41,735
Medical		76,910	76,910
Agriculture		1,380	1,380
Animal Husbandry		1,490	1,490
Co-operation		30	30
Industries		1,504	1,504
Public Works		18,119	18,119
Stationery and Printing		1,018	1,018
Original Works—Communications		6,38,27,023	6,38,27,023
Original Works—Miscellaneous		11,605	11,605
Repairs—Buildings—			
Land Revenue		41,472	41,472
State Excise Duties		28,527	28,527
Other Taxes and Duties		33,627	33,627
Registration Fees		40,717	40,717
General Administration	5,86,053	18,61,446	24,47,499
Administration of Justice		3,98,382	3,98,382
Jails		5,35,789	5,35,789
Police		14,09,792	14,09,792
Miscellaneous Departments		8,44,001	8,44,001
Education		9,70,510	9,70,510
Medical		27,54,165	27,54,165
Public Health		16,586	16,586
Agriculture		77,704	77,704

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

Heads.	Actuals for 1965-66.		
	Charged.	Voted.	Total
	Rs.	Rs.	Rs.
F—PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS—<i>concl'd.</i>			
Animal Husbandry	1,19,927	1,19,927
Co-operation	181	181
Industries	1,57,789	1,57,789
Public Works	8,64,640	8,64,640
Ports and Pilotage	3,233	3,233
Stationery and Printing	25,208	25,208
Communications	2,06,38,877	2,06,38,877
Miscellaneous	71,979	71,979
Establishment	1,51,705	74,72,745
Tools and Plant	2,445	9,41,708
Furniture	49,599	49,599
Grants-in-aid	2,33,231	53,01,107
Suspense	15,939	-47,61,864
Development Schemes	88,82,134	88,82,134]
<i>Deduct</i> —Amount met from subventions from Central Road Fund	-1,03,03,410
Total	10,13,280	10,30,23,641
51A—Greater Calcutta Development Scheme —			
Development Schemes(B)	93,65,793	93,65,793
Total	93,65,793	93,65,793
Total—F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements		10,13,280	11,23,89,434
			11,34,02,714

(B) The Budget Estimates for 1965-66 of the Government of West Bengal do not indicate the details by prescribed minor heads under this major head. The classification shown here follows that shown in the Budget Estimates.

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

Heads.	Actuals for 1965-66.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
G—TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS)—			
53—Ports and Pilotage—			
Charges for Pooled Launches	5,64,251	5,64,251
Ports Establishments	1,19,141	1,19,141
Works	40,316	40,316
Miscellaneous	4,73,943	4,73,943
<i>Deduct—Recoveries</i>	-1,10,921	-1,10,921
Total	10,86,730	10,86,730
57—Road and Water Transport Schemes—			
A—Road Transport—			
(i) Working expenses—			
Direction	77,396	77,396
Operation	23,26,116	23,26,116
(ii) Interest—			
Interest	1,71,260	1,71,260
Total	1,71,260	24,03,512
Total—G—Transport and Communications	1,71,260	36,61,502
I—MISCELLANEOUS—			
64—Famine Relief—			
A—Famine Relief—			
Salaries and Establishment	38,31,130	38,31,130
Gratuitous Relief	2,90,77,981	2,90,77,981
Works	92,844	92,844
Rehabilitation Programme	25,83,741	25,83,741
Miscellaneous	69,82,396	69,82,396
<i>Deduct—Amount transferred from West Bengal Famine Insurance Fund.</i>	-80,00,000	-80,00,000
B—Transfer to West Bengal Famine Insurance Fund.	80,00,000	80,00,000
Total	4,25,68,092	4,25,68,092

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

Heads.	Actuals for 1965-66.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
I—MISCELLANEOUS—<i>contd.</i>			
65 Pensions and other Retirement Benefits—			
Superannuation and Retired Allowances	3,43,252	1,44,43,489	1,47,86,741
Compassionate Allowance .. .. .	..	1,690	1,690
Gratuities	17,460	16,58,505	16,75,965
Pensions for distinguished and meritorious services.	..	12,310	12,310
Allowances and gratuities to Political Sufferers, their families and institutions.	..	4,02,507	4,02,507
Donations to Provident Funds .. .. .	..	2,80,495	2,80,495
Equated payments on account of capital outlay on sterling Pensions to the Government of India.	..	2,92,340	2,92,340
Charges in England—			
Indian Civil Service .. .. .	..	4,920	4,920
Other Civil Services in India .. .. .	..	71,857	71,857
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments and concerns.	..	-4,96,562	-4,96,562
Total .. .	3,60,712	1,66,71,551	1,70,32,263
67—Privy Purses and Allowances of Indian Rulers -			
Privy Purses and Allowances of Rulers of Integrated States and Allowances of their relatives and servants—			
(*) Integrated States (i. e. those merged in the States)	..	1,31,125	1,31,125
Charges in England—			
Allowances for relatives of the Ruler of Cooch Behar.	..	18,000	18,000
Total .. .	..	1,49,125	1,49,125

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

Heads.	Actuals for 1965-66.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
I—MISCELLANEOUS—contd.			
68—Stationery and Printing—			
I—Stationery—			
Stationery Offices and Stores	3,17,974	3,17,974
Purchase of Stationery Stores	38,08,464	38,08,464
Discount on plain paper used with stamps	7,592	7,592
Purchase of plain paper used with stamps	1,30,052	1,30,052
<i>Deduct</i> —Value of stationery supplied to other Governments and paying Departments.	-1,41,696	-1,41,696
II—Printing—			
Government Presses	46,25,465	46,25,465
Printing at Private Presses	58,499	58,499
Cost of printing work done by other Governments.	24,441	24,441
Total	88,30,791	88,30,791
70—Forest—			
Conservancy and Works	6,729	43,83,437
Establishment	61,46,294
Grants-in-aid, Contributions, etc.	11,141
Development Schemes	86,80,681
Total	6,729	1,92,21,553
Total	6,729	1,92,29,382

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

Heads.	Actuals for 1965-66.		
	Charged.	Voted.	Total
	Rs.	Rs.	Rs.
I—MISCELLANEOUS—concl'd.			
71—Miscellaneous --			
Donations for charitable purposes .. ..	..	4,56,502	4,56,502
Petty Establishments .. ..	..	27,56,800	27,56,800
Irrecoverable temporary loans and advances written off. ..	..	41,044	41,044
Expenditure on displaced persons ..	4,389	2,22,70,393	2,22,74,782
Grants-in-aid, Contributions, etc. ..	8,90,091	2,48,59,373	2,57,49,464
Miscellaneous and unforeseen charges ..	91,243	2,67,98,654	2,68,89,897
Development Schemes .. ..	..	2,51,93,919	2,51,93,919
Loss or gain by exchange .. ..	..	1,105	1,105
Total ..	9,85,723	10,23,77,790	10,33,63,513
Total—I—Miscellaneous ..	13,53,164	18,98,18,902	19,11,72,066
J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS—			
76—Other Miscellaneous Compensations and Assignments—			
Other Miscellaneous Assignments, Compensations, etc. ..	4,50,000	2,017	4,52,017
Total ..	4,50,000	2,017	4,52,017
Total—J—Contributions and Miscellaneous Adjustments.	4,50,000	2,017	4,52,017
K—EXTRAORDINARY ITEMS—			
78—Pre-partition Payments—			
Claims passed by the Application Committee. ..	..	63,975	63,975
Total ..	..	63,975	63,975

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

Heads.	Actuals for 1965-66.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
K—EXTRAORDINARY ITEMS— <i>concl.</i>			
78A—Expenditure connected with the National Emergency			
Civil Defence—			
Air Raid Precautions	.. ..	1,18,35,596	1,18,35,596
Miscellaneous	.. ..	17,439	17,439
Other Expenditure—			
Miscellaneous	.. ..	1,55,26,780	1,55,26,780
	Total	2,73,79,815	2,73,79,815
	Total—K—Extraordinary Items	2,74,43,790	2,74,43,790
	Grand Total—Expenditure on Revenue Account.	22,61,28,785	1,44,92,90,520

**CAPITAL ACCOUNTS OUTSIDE THE
REVENUE ACCOUNT**

**AA—CAPITAL ACCOUNT OF SECURITY
PRINTING PRESS AND COMPENSATION
ON THE ABOLITION OF ZAMINDARI
SYSTEM OUTSIDE THE REVENUE
ACCOUNT—**

**92—Payment of Compensation to Land Holders,
etc., on the Abolition of the Zamindari
System**

Compensation	.. ..	2,69,26,631	2,69,26,631
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	.. ..	—2,29,862	—2,29,862
	Total	2,66,96,769	2,66,96,769

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

Heads.	Actuals for 1965-66.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
DD—CAPITAL ACCOUNT OF SOCIAL AND DEVELOPMENTAL SERVICES OUTSIDE THE REVENUE ACCOUNT—			
85—Capital Outlay on Schemes of Agricultural Improvement and Research—			
Jute Seed Multiplication Farms, Bhajan- ghat.	..	2,76,992	2,76,992
Development Schemes—			
Establishment of Sisal Plantation at Rajna- gar.	..	1,320	1,320
Seed Multiplication Farms	29,69,064	29,69,064
Seed Storage for every Twenty Villages	44,60,745	44,60,745
Agricultural Information Service and Demonstration Works.	..	41,815	41,815
Improvement of Agricultural Schools and Training Centres.	..	7,71,731	7,71,731
Improved Cultural Practice and Plant Protection.	..	69,360	69,360
Banana Research Station at Chinsurah	6,391	6,391
Establishment of Research, Testing and Training Centre in Improved Agricultural Implements at Burdwan.	..	29,977	29,977
Sisal and Ramie Development	39,283	39,283
Gardeners' Training	1,870	1,870
Establishment of an Agricultural Demons- tration Farm at Ranaghat under tech- nical guidance of a team of Japanese Technicians.	..	53,879	53,879
Establishment of Research Institute at Haringhata.	..	29,014	29,014
Establishment of Central, District and Block Workshops and Stores.	..	35,702	35,702
Strengthening of Steel Testing Organisation	..	67,644	67,644
Establishment of ghee and oil grading Laboratories.	..	19,237	19,237
Deep Tube-well Irrigation	2,49,96,147	2,49,96,147
Lift Irrigation from Rivers and Beels	72,05,748	72,05,748
Additional Seed Multiplication Farms	50,256	50,256
Establishment of a State-owned Cold Storage at Garbeta.	..	3,65,006	3,65,006
Construction of Institution Buildings of Gram Sevak.	..	1,00,953	1,00,953
Subsidary, Supplementary and Diversified food.	..	49,942	49,942
Deduct—Receipts and Recoveries on Capital Account	..	-1,77,860	-1,77,860
Total	4,14,55,216	4,14,55,216

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

Heads.	Actuals for 1965-66.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
DD—CAPITAL ACCOUNT OF SOCIAL AND DEVELOPMENTAL SERVICES OUTSIDE THE REVENUE ACCOUNT—<i>contd.</i>			
96—Capital Outlay on Industrial and Economic Development—			
Investment in Government Commercial and Industrial Undertakings—			
Development of Salt Production	14,456	14,456
Investment in Share Capital of Central Fisheries Corporation Limited.	14,89,250	14,89,250
Investment in Co-operative Societies—			
Investment in shares of Co-operative Organisations.	11,99,513	11,99,513
Consumer Co-operative Societies	3,49,800	3,49,800
Development Schemes—			
Development of Housing Co-operative	5,00,000	5,00,000
Development of Fishery Societies	1,04,200	1,04,200
Investment in Share Capital of West Bengal Small Industries Corporation.	5,59,806	5,59,806
Assistance for strengthening the Share Capital of Industrial Corporation.	2,08,250	2,08,250
Development of Agricultural Marketing Societies.	3,33,000	3,33,000
Investment in Share Capital of the Central Road Transport Corporation Limited.	2,50,000	2,50,000
Development of Processing Societies	54,800	54,800
Industrial Estate at Kalyani	672	672
Miscellaneous	86,745	86,745
Development of Taxi Co-operatives	46,000	46,000
Co-operative Farming—State's share	7,250	7,250
Establishment of Small Industrial Estate at Baruipur.	2,457	2,457
Establishment of a 25,000 Spindle Cotton Mill on Co-operative basis for spinning yarn.	13,00,000	13,00,000
Establishment of Industrial Estate at Howrah.	1,28,312	1,28,312
Establishment of one Estate for Hide and Leather.	5,40,839	5,40,839
Establishment of Eight Small Estates	23,446	23,446

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

Heads	Actuals for 1965-66		
	Charged.	Voted	Total
	Rs	Rs	Rs
DD— CAPITAL ACCOUNT OF SOCIAL AND DEVELOPMENTAL SERVICES OUTSIDE THE REVENUE ACCOUNT—<i>concl</i>			
B Centrally sponsored schemes—			
Co operative Farming —			
Co operative Farming and Training (Centre's share)	..	21,750	21,750
Setting up of units for processing Agricultural Products	..	36,67,800	36,67,800
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..	—39,972	—39,972
Total	..	1,08,48,374	(b)1,08,48,374
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	23,82,738	23,82,738
Suspense	—14,35,682	—14,35,682
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	—49	—49
Total	..	9,47,007	9,47,007
Barrage and Irrigation Works	8,36,393	8,36,393
Suspense	1,26,575	1,26,575
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	—24,548	—24,548
Total	..	9,88,420	9,88,420
Total—Mayurakshi, etc.	..	18,85,427	18,85,427

(b) Excludes Rs 21,00,000 met out of Contingency Fund during the year 1965-66 and not recouped to the Fund before the close of the year.

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

Heads.	Actuals for 1965-66.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
EE—CAPITAL ACCOUNT OF MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT—<i>contd.</i>			
98—Capital Outlay on Multipurpose River Schemes—<i>concl.</i>			
Kansabati Reservoir Project—			
Works .. .. .	..	1,89,58,454	1,89,58,454
Establishment .. .. .	..	18,73,711	18,73,711
Tools and Plant .. .. .	..	1,89,717	1,89,717
Suspense .. .. .	..	-7,00,793	-7,00,793
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	-11,37,724	-11,37,724
	Total ..	1,91,63,365	1,91,63,365
	Total—Kansabati, etc. ..	1,91,63,365	1,91,63,365
Damodar Valley Project—			
I—Advances to the Damodar Valley Corporation—			
Works .. .. .	..	4,36,257	4,36,257
Tools and Plant .. .. .	..	1,174	1,174
Suspense .. .. .	..	-1,103	-1,103
Amount Advanced .. .. .	..	2,83,00,000	2,83,00,000
<i>Deduct—Government's share of the Capital Outlay on the Damodar Valley Project.</i>	..	-5,32,00,228	-5,32,00,228
II—Government's share of the Capital Outlay on the Damodar Valley Project.	..	5,32,00,228	5,32,00,228
	Total—Damodar Valley Project ..	2,87,36,328	2,87,36,328
	Total ..	4,97,85,120	4,97,85,120

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

Heads.	Actuals for 1965-66.		
	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—			
Works	8,266	8,266
Establishment	3,794	3,794
Tools and Plant	136	136
Total	12,196	12,196
Development Schemes—			
Works	7,27,853	7,27,853
Establishment	1,30,802	1,30,802
Tools and Plant	11,880	11,880
Total	8,70,535	8,70,535
Total—A—Irrigation, etc.	8,58,339	8,58,339
B—Navigation, Embankment and Drainage Works—			
Development Schemes—			
Works	37,96,705	37,96,705
Establishment	6,36,264	6,36,264
Tools and Plant	1,00,507	1,00,507
Total—B—Navigation, etc.	45,33,476	45,33,476
Total	53,91,815	53,91,815

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

Heads.	Actuals for 1965-66.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
EE—CAPITAL ACCOUNT OF MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT—<i>concl.</i>			
100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—			
A—Irrigation Works—			
Development Schemes—			
Works		2,10,751	2,10,751
B—Navigation, Embankment and Drainage Works—			
Development Schemes—			
Works		51,26,430	51,26,430
Establishment		7,39,092	7,39,092
Tools and Plant		97,172	97,172
Total—B—Navigation, etc. ..		59,62,694	59,62,694
Total		61,73,445	61,73,445
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—			
State Excise Duties		5,599	5,599
Registration Fees		50,088	50,088
General Administration		27,08,471	27,08,471
Administration of Justice		5,21,346	5,21,346
Jails		5,33,356	5,33,356
Police		66,75,720	66,75,720
Miscellaneous Departments		7,80,748	7,80,748
Education		22,545	22,545
Medical		—1,34,826	—1,34,826
Agriculture		11,124	11,124

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

Heads.	Actuals for 1965-66.		
	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>contd.</i>			
Industries	16,263	16,263
Public Works	8,33,504	8,33,504
Stationery and Printing	329	329
Road Development Department	43,871	43,871
Original Works—Communications	6,000	4,95,63,402	4,95,69,402
Original Works—Miscellaneous	—14,891	—14,891
Establishment	48,15,299	48,15,299
Tools and Plant	40,18,892	40,18,892
Suspense	—32,88,732	—32,88,732
Development Schemes	3,12,97,505	3,12,97,505
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	—16,02,146	—16,02,146
Total	6,000	9,88,57,467	(b)9,88,63,467
106-A—Capital Outlay on Greater Calcutta Development Scheme—			
Development Schemes (B)	1,15,73,263	1,15,73,263
Total	1,15,73,263	1,15,73,263
109—Capital Outlay on Other Works—			
Original Works—			
Housing Department	90,89,720	90,89,720
Development Schemes—			
Kanchrapara Area Development Scheme	3,672	30,29,179	30,32,851
Salt Lake Reclamation Scheme	1,93,50,603	1,93,50,603

(b) Excludes Rs. 3,56,389 met out of Contingency Fund during the year 1965-66 and not recouped to the Fund before the close of the year.

(B) The Budget Estimates for 1965-66 of the Government of West Bengal do not indicate the details by prescribed minor heads under this major head. The classification shown here follows that shown in the Budget Estimates.

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

Heads.	Actuals for 1965-66.		
	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'd.</i>			
Development and Administration of Industries at Durgapur.	44,748	9,36,784	9,81,532
Housing Scheme .. .. .	..	84,70,678	84,70,678
Other Schemes .. .. .	..	1,10,72,560	1,10,72,560
Remodelling of Calcutta Corporation Outfall from Bontola to Kulti.	..	3,02,927	3,02,927
Expenditure on Displaced persons ..	5,42,090	47,19,818	52,61,908
Community Development Projects ..	..	19,46,416	19,46,416
Development of Digha .. .. .	..	6,15,230	6,15,230
Rural Health Centre .. .. .	..	59,767	59,767
Expansion and Establishment of T. B. Hospitals.	..	26,090	26,090
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	-1,36,21,631	-1,36,21,631
Total ..	5,90,510	4,59,98,141	4,65,88,651

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—

Motor Transport Services .. .. .	..	7,84,201	7,84,201
Other Schemes .. .. .	..	10,74,630	10,74,630
Total ..	..	18,58,831	18,58,831

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

Heads	Actuals for 1965-66.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
II—MISCELLANEOUS CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT—			
120—Payments of Commuted Value of Pensions—			
Payments in India .. ..	..	6,00,723	6,00,723
Total ..	..	6,00,723	6,00,723
124—Capital Outlay on Schemes of Govern- ment Trading—			
A—Grain Purchase Schemes ..	9,102	—8,58,70,705	—8,58,61,603
B—Other Miscellaneous Schemes ..	..	23,53,173	23,53,173
Greater Calcutta Milk Supply Schemes—			
Schemes for Establishment of Colonies, Distribution of Milk and Milk Products, etc. ..	..	3,71,55,740	3,71,55,740
Deduct—Receipts and Recoveries on Capital Account. ..	..	—3,47,87,103	—3,47,87,103
Development Schemes .. ..	..	69,54,331	69,34,331
Total ..	9,102	—7,41,94,564	—7,41,85,462
Total—Capital Expenditure Outside the Re- venue Account.	6,05,612	22,30,44,600	22,36,50,212
Total—Expenditure ..	22,67,34,397	1,67,23,35,120	1,89,90,69,517

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

Nature of Expenditure.	Expenditure during the year.	Expenditure to the end of the year.
	Rs.	Rs.
92—Payment of Compensation to Land Holders, etc., on the Abolition of the Zamindari System.	2,66,96,769	17,69,04,272
<hr/>		
95—Capital Outlay on Schemes of Agricultural Improvement and Research—		
Establishment of Seed Multiplication Farms ..	29,69,064	88,58,160
Deep Tubewell Irrigation	2,49,96,147	7,39,77,888
Greater Calcutta Milk Supply Scheme .. ..	....	43,59,096
Seed Storage for every twenty villages	44,60,745	71,44,809
Lift Irrigation from Rivers and Beels	72,05,748	1,22,76,949
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	18,23,512	1,48,02,416
Total ..	4,14,55,216	12,14,19,318
<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	672	37,33,976
Scheme for setting up of three spinning mills ..	....	65,91,151
West Bengal Finance Corporation .. ..	....	31,77,000
Investment in shares of Co-operative Organisations ..	11,99,513	80,99,203
Establishment of Industrial Estates at Howrah ..	1,28,312	68,81,517
Contributions to the Share Capital of State Warehousing Corporation.	....	29,00,000
Investment in Share Capital of West Bengal Small Industries Corporation.	5,59,806	38,59,506
Consumer Co-operative Societies	3,49,800	(a)40,49,700
Setting up of units for processing Agricultural Products	36,67,800	(b)47,42,800
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	49,82,443	1,78,37,783
<i>Deduct—Receipts and Recoveries on Capital Account</i>	-39,972	-69,70,441
Total ..	1,08,48,374	7,53,52,313

(a) Includes Rs. 36,99,900 booked under "95A—Capital Outlay on Consumer Co-operatives" since abolished with effect from 1st April, 1965.

(b) Setting up of units for processing Agricultural Products' previously included in "Other Schemes/works" is now shown separately as the total expenditure is more than Rs. 25 lakhs.

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 the year.		Expenditure to the end of the year.	
	Rs.		Rs.	
Investment in shares of West Bengal Provincial Co-operative Bank Ltd.	....		(b)15,00,000	
Total ..	1,08,48,374		7,68,52,313	
<i>Deduct</i> —Amount met from ordinary revenue ..	....		- 15,00,000	
Net amount outside the Revenue Account ..	1,08,48,374		7,53,52,313	
98— Capital Outlay on Multipurpose River Schemes—				
Mayurakshi Reservoir Project	18,85,427		15,92,35,968	
Kansabati Reservoir Project	1,91,63,365		14,66,37,983	
Damodar Valley Project—				
I—Advances to Damodar Valley Corporation—				
Works	4,36,257		4,36,257	
Tools and Plant	1,174		1,174	
Suspense	- 1,103		- 1,103	
Amount Advanced	2,83,00,000		1,03,94,65,633	
<i>Deduct</i> —Government's share of Capital Outlay on Damodar Valley Project. ..	- 5,32,00,228		- 1,04,94,07,241	
II—Government's share of the Capital Outlay on Damodar Valley Project.	5,32,00,228		1,04,94,07,241	
Total ..	4,97,85,120		1,34,57,75,912	
99— Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—				
A—Irrigation Works—				
(2) Unproductive—				
Midnapore Canal .. .. .	....		83,06,728	
Bakreswar Irrigation Scheme .. .. .	....		7,01,399	
Damodar Canal	- 12,196		1,28,20,934	
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	8,70,535		60,65,829	
Total—A—Irrigation, etc. ..	8,58,339		2,78,94,890	

(b) Represents progressive expenditure directly met out of Revenue and accounted for under the major head "40—Capital Outlay on Industrial Development".

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 the year.	Expenditure to the end of the year.
	Rs.	Rs.
B—Navigation, Embankment and Drainage Works—		
(2) Unproductive—		
Sonarpur-Arapanch Drainage Scheme	6,000	94,08,743
Bagjola-Ghuni-Jatragachh Drainage Scheme .. . . .	....	88,77,031
Other Unproductive Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	45,27,416	2,25,81,071
Total—B—Navigation, etc. ..	45,33,476	4,08,66,845
Total—Irrigation, Navigation, etc.—Works ..	53,91,815	6,87,61,735
Deduct—Amount met out of Revenue ..	....	-45,63,040
Net amount outside the Revenue Account ..	53,91,815	6,41,98,695
100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—		
A—Irrigation Works—		
Development of River Research Institute ..	2,10,751	12,55,268
B—Navigation, Embankment and Drainage Works—		
Flood Protection Works in West Bengal ..	59,62,694	4,85,65,601
Total ..	61,73,445	4,98,20,869
101—Capital Outlay on Electricity Schemes—		
II—Thermo-Electric Schemes—		
Development Schemes—		
North Calcutta Rural Electrification Schemes ..	....	1,10,08,696
Diesel Electric Pool .. .. .	....	4,90,505
Cooch Behar and Dinhat Electric Extension ..	....	4,44,567
Scheme for expansion of power to urban and rural areas.	....	8,69,507
Total ..	....	1,28,13,275

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 the year.	Expenditure to the end of the year.
	Rs.	Rs.
I—Hydro-Electric Schemes—		
Acquisition of Kurseong and Siliguri Electric Supply . . . .	....	6,23,080
II—Thermo-Electric Schemes—		
Barrackpore Electric Supply .. .. .	....	9,14,744
Cooch Behar Electric Supply .. .. .	....	2,71,078
Bulk Power Supply Scheme to Garis, Rajpur, Sonarpur and Baruipur. . . . .	....	1,47,085
Bulk Power Supply Scheme to Gouripur Electric Supply Co. Ltd. . . . .	....	5,61,717
Power Supply Scheme to Raniganj Coal field .. . . .	....	1,35,511
Bulk Power Supply Scheme to Bongaon Electric Supply . . . . .	....	1,49,127
Bulk Power Supply Scheme to Joynagar, Majilpur and Diamond Harbour. . . . .	....	4,96,243
Acquisition of Santiniketan Electric Supply .. . . .	....	34,697
Acquisition of Bardwan Electric Supply .. .. .	....	34
	Total	33,33,256
	Grand Total	(c) 1,61,46,581
	Deduct —Amount met from Ordinary Revenues	33,33,256
	Net amount outside the Revenue Account	1,28,13,275

(c) Includes progressive expenditure of Rs. 33,33,256 directly met out of Revenue and accounted for under the major head "49—Capital Outlay on Electricity Schemes".

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 the year.	Expenditure to the end of the year.
	Rs.	Rs.
103—Capital Outlay on Public Works ..	(b)9,68,63,467	89,18,26,612
106A—Capital Outlay on Greater Calcutta Development Scheme.	1,15,73,263	1,61,24,167
106—Capital Outlay on Other Works		
Original Works—Housing Department	90,89,720	1,52,50,721
Development Schemes—		
Kanchrapara Area Development Schemes .	30,82,851	1,68,34,303
Development and Administration of Industries at Durgapur.	9,81,532	34,13,62,109
Tollygunj Land Development Scheme . . . .	....	35,61,557
Housing Schemes	84,70,678	9,33,27,890
Other Schemes	1,10,72,560	8,43,77,310
Expenditure on Displaced persons	52,61,908	15,76,82,791
Community Development Project	19,46,416	2,90,27,333
Salt Lake Reclamation Scheme	1,93,50,603	8,01,60,811
Greater Calcutta Milk Supply Scheme .	.	1,61,38,498
Expansion and Establishment of T.B. Hospitals	26,090	60,06,398
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	9,77,924	92,08,540
<i>Deduct—Receipts and Recoveries on Capital Account</i>	<u>1,36,21,631</u>	<u>1,46,10,505</u>
Total	4,85,88,651	83,83,27,756

(b) Figures for buildings and communications are shown below—

103—Capital Outlay on Public Works		
Original Works—Buildings—		
1. Administrative Services	1,80,29,566	13,85,29,435
2. Social and Developmental Services ..	—64,460	86,86,013
Original Works—		
Communications	7,78,98,370	73,50,07,494
<i>Add—Pre-partition figures in lump</i> . . . .	....	96,08,870
Total ..	<u>9,68,63,467</u>	<u>89,18,26,612</u>

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

Name of Expenditure	Expenditure during the year.	Expenditure to the end of the year.
	Rs.	Rs.
114—Capital Outlay on Road and Water Transport Schemes	18,58,831	(d)6,87,02,300
119—Capital Outlay on Forest .. .. .	....	13,500
120—Payments of Commuted Value of Pensions ..	6,00,723	66,36,673
124 Capital Outlay on Schemes of Government Trading—		
Grain Purchase Scheme -		
Gross Expenditure	76,74,77,353	6,15,02,83,981
<i>Deduct</i> —Receipts and Recoveries on Capital Account	-85,33,38,956	-6,08,30,31,601
<i>Deduct</i> —Capital Expenditure financed from Ordinary Revenues.	....	-4,80,56,289
<i>Deduct</i> —Recoveries from other Governments, Departments, etc.	....	-8,02,53,168
Net Expenditure	-8,58,61,603	-6,10,57,047
Community Development Project—		
Gross Expenditure .. .. .	....	61,11,100
<i>Deduct</i> —Receipts and recoveries on Capital Account.	....	-61,11,100
Other Miscellaneous Schemes—		
Gross Expenditure	1,05,64,665	26,44,88,410
<i>Deduct</i> —Receipts and recoveries on Capital Account.	-82,11,492	-27,20,43,069
Net Expenditure	23,53,173	-75,54,659

(d) Includes a total expenditure of Rs. 6,16,60,024 incurred by Government before the formation of the Calcutta State Transport Corporation on the 15th June, 1960 and the North Bengal State Transport Corporation on the 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 ..	6,01,95,870
North Bengal State Transport Corporation ..	14,64,354

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

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

Nature of Expenditure	Expenditure during the year.	Expenditure to the end of the year.
	Rs.	Rs.
Construction of Boats Schemes—		
Gross Expenditure .. .. .	.....	5,902
Net Expenditure .. .. .	.....	5,902
Greater Calcutta Milk Supply Scheme ..	3,71,55,740	11,84,08,021
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	-3,47,87,103	-12,70,65,476
Net Expenditure	23,68,637	-86,57,455
Development Schemes—		
Gross Expenditure	69,54,331	3,49,39,703
Materials and equipments received under T.C.A. Programme—		
Malaria Eradication—Gross Expenditure ..	....	1,25,53,276
<i>Deduct—Amount transferred to the head "30—Public Health".</i>	....	-1,25,53,276
Total ..	-7,41,85,462	-4,23,23,556
Grand Total ..	22,36,50,212	3,62,55,92,106

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 paragraph 4 of the Part I of these accounts at page 33.

STATEMENT No 14—STATEMENT SHOWING DETAILS OF INVESTMENTS OF GOVERNMENT OF INVESTMENTS OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF 1965-66

Serial No.	Name of the concern	Year(s) of invest- ment.	Details of investment		Face value of each share/ debenture.	Amount invested up to the end of the year 1965-66.	Amount of dividend declared/ interest received and credited to Governments during the 1 st year.	Remarks.
			Type.	No. of shares / debentures and percentage of Government investment to the total paid-up capital/ debentures.				
1	2	3	4	5	6	7	8	9
1 Statutory Corporations—								
	(i) West Bengal Financial Corporation.	1953-54 1955-56	Ordinary shares	31,770 shares 31.77 per cent.	10	77,000	(a)	
	(ii) West Bengal State Ware-housing Corporation.	1957-58 1960-61 1961-62 1962-63 1964-65	Ordinary share	29,000 shares 60.43 per cent.	1	00,000	No Dividend declared.	Sustaining losses since 1958-60 and the accumulated loss upto 1964-65 is 9.99 lakhs.
2. Government Companies—								
	(i) Kalyani Spinning Mills Ltd.	1959-60 1960-61 1964-65	Equity shares	15,821 shares 100 per cent.	1.0		Dividend declared is not known.	
	(ii) West Bengal Small Industries Corporation	1961-62 1962-63 1963-64 1964-65 1965-66	Equity shares	37,997 shares 100 per cent.	1		(a)	

Ru.

(iii) Durgapur Projects Ltd.	1961-62	Equity shares	1,50,000 shares 100 per cent.	1,000	15,00,00,000	(a)
(iv) Durgapur Chemicals Ltd.	1964-65	Equity shares	13,70,010 shares 100 per cent.	10	1,37,00,100	(a)
(v) National Project Construction Corporation Ltd.	1963-64 1964-65	Equity shares	1,000 shares 6.66 per cent.	1,000	10,00,000	Dividend not declared.
(vi) Electro-Medical and Allied Industries Ltd.	1961-62 1964-65	Equity shares	13,000 shares 100 per cent.	100	8,32,000	(a) Paid up at the rate of Rs. 64 per share.
3. Joint Stock Companies---						
West Bengal Salt Companies	1950-51 1951-52 1952-53	Ordinary shares	6,800 shares 14.09 per cent.	25	1,70,000	(a)
4. Co-operative Banks and Societies---						
(i) Marketing Societies	1962-63 to 1965-66	Information awaited.	(b)	(b)	19,33,800	(a)
(ii) Industrial Societies	1956-57 and 1961-62 to 1964-65	Redeemable shares (26,600); information awaited regarding others.	31,150 shares 94.59 per cent.	10 (26,000 shares) 1,600 (600) shares and 100 (4,550).	13,15,000	(a)
Credit Societies	1959-60 to 1964-65	B Class shares; information awaited regarding others	918 B Class shares;	(b)	40,94,945	(a)

(a) Information regarding dividend declared and received is awaited.

(b) Information is awaited.

STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVESTMENTS OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF 1965-66—*contd.*

Serial No.	Name of the concern.	Years of invest- ment.	Details of investment			Face value of each share/ debenture.	Amount invested up to the end of the year 1965-66.	Amount of dividend declared/ interest received and credited to Government during the year.	Rem
			Type.	No. of shares / debentures and percentage of Government investment to the total paid-up capital/ debentures.					
1		2	3	4	5	6	7	8	9
(iv)	Co-operative Banks	..	1957-58 and 1959-60 to 1964-65	'A' Class and fully paid up shares.	40,600 shares 65.14 per cent	50(30,000 shares). 100 (5,000 shares), 1,000 (4,600 shares).	66,00,000	(a)	
						Rs.			
						Total ..	19,03,93,525		

(e) Information regarding dividend declared and received is awaited.

Note 1.—In addition, a sum of Rs. 1,62,09,558 as detailed below was drawn for investment, during 1962-63 to 1965-66 but no information has been received as to the mode of investment:

	Year.	Amount of drawal	Rs.
(1) Labour Contract Co-operative Societies	..	1964-65	25,000
(2) Fishermen's Co-operative Marketing Society	..	1962-63	79,400
	..	1963-64	1,47,900
(3) Primary Consumers' Co-operative Society	..	1962-63	1,81,100
(4) Wholesale Consumers' Co-operative Society	..	1962-63	3,00,000
(6) Co-operative Farming	..	1962-63	8,900
	..	1963-64	17,800
	..	1965-66	29,000

(6) Development of Processing Society	..	..	..	..	1962-63	28,700
					1963-64	37,200
					1964-65	37,200
					1965-66	54,800
(7) Fisheries Co-operative Society	..	..	..	..	1964-65	1,44,000
					1965-66	1,04,200
(8) International Equipment Corporation	..	..	..	..	1962-63	62,200
(9) Industrial Co-operative Society	..	..	..	..	1963-64	40,000
					1964-65	50,000
(10) Printing and Publishing Co-operative Society	..	..	..	..	1963-64	10,000
					1964-65	18,000
(11) Establishment of 25,000 Spindle Cotton Mills on Co-operative Basis	..	..	..	..	1964-65	5,00,000
					1965-66	13,00,000
					1964-65	4,25,000
(12) Co-operative Societies for setting up Rice Mills	..	..	..	..	1964-65	28,100
(13) Co-operative Societies for Pilot Project in Pilot area	..	..	..	..	1964-65	8,800
(14) Co-operative Societies for Pilot Project in Non-Pilot area	..	..	..	..	1963-64	30,93,400
					1964-65	6,06,500
					1965-66	3,49,800
(15) Consumer Co-operative Societies	..	..	..	..	1965-66	14,89,250
(16) Central Fisheries Corporation Limited	..	..	..	..	1965-66	5,00,000
(17) Housing Co-operative Societies	..	..	..	..	1964-65	10,75,000
(18) Setting up of units for processing Agricultural Products	..	..	..	..	1965-66	36,67,800
(19) Assistance for strengthening the share Capital of Industrial Corporation	..	..	..	..	1965-66	2,08,250
(20) Central Road Transport Corporation Limited	..	..	..	..	1965-66	2,50,000
(21) Taxi Co-operatives	..	..	..	..	1965-66	46,000
(22) Other Co-operative Organisations	..	..	..	..	1965-66	12,86,258

Note 2.—The investments shown in this statement do not include Capital advances amounting to 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 (d) at page 92.

Note 3.—Information regarding investments of Government in debentures, bonds is awaited.

Note 4.—Besides the above investments, a sum of Rs. 21 lakhs has been invested in the share capital as detailed below from the Contingency Fund which has not been recouped before the close of the year :

- (i) Indian Mechanisation and Allied Products Ltd.—Rs. 6 lakhs.
- (ii) Central Fisheries Corporation Ltd.—Rs. 15 lakhs.

STATEMENT No. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO THE END OF THE YEAR 1965-66 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE

(In lakhs of rupees).			
1	On 31st March, 1965.	On 31st March, 1966.	Increase (+) Decrease (-) in the year.
	2	3	4
	Rs.	Rs.	Rs.
CAPITAL EXPENDITURE—			
Commercial Departments—			
(06) Industrial and Economic Development.	(a) 6,23	7,99	+1,66
(08) Multipurpose River Schemes ..	1,29,60	1,34,58	+4,08
(09) Irrigation	6,34	6,87	+53
(101) Electricity Schemes	(b) 1,62	1,62	..
(114) Road and Water Transport Schemes	6,68	6,87	+19
Total—Commercial Departments	1,50,47	1,57,83	+7,36
Other Departments—Other Accounts ..	1,90,66	2,05,92	+15,26
Total—Other Departments	1,90,66	2,05,92	+15,26
Total—Capital Expenditure	3,41,13	3,63,75	+22,62
Loans and Advances by the State/Union Territory Governments—			
Loans to Local Funds, Private Parties, etc.	1,38,09	1,59,42	+21,33
Loans to Government Servants ..	52	82	+30
Total—Loans and Advances by the State/ Union Territory Governments.	1,38,61	1,60,24	+21,63
Total—Capital and other Expenditure ..	4,79,74	5,23,99	+44,25
<i>Deduct—Contribution from Revenues, Development Funds, Reserve Funds, etc., and Contingency Fund for expenditure.</i>	-93	-1,18	-25
Net Capital and other Expenditure (Outside the Revenue Account).	4,78,81	5,22,81(x)	+44,00(c)

(a) Includes progressive expenditure of Rs. 15,00,000 pertaining to the Major Head "43A—Capital Outlay on Industrial Development."

(b) Includes progressive expenditure of Rs. 33,33,256 pertaining to the Major Head "53—Capital Outlay on Electricity Schemes".

STATEMENT NO. 15--STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO THE END OF THE YEAR 1965-66 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl'd.*

				(In lakhs of rupees)		
1	On 31st March, 1965.	On 31st March, 1966.	Increase (+) Decrease (-) in the year.	2	3	4
	Rs.	Rs.	Rs.			
PRINCIPAL SOURCES OF FUNDS—						
Permanent Debt—Nominal Value ..	55,95	62,97	+7,02			
Floating Debt	8,00	20,70	+12,70			
Loans from the Central Government ..	3,81,43	4,21,27	+39,84			
Other Loans	8,94	10,85	+1,91			
Unfunded Debt	15,76	17,81	+2,05			
Total—Outstanding Debt ..	4,70,08	5,33,60	+63,52			
Contingency Fund	4,99	4,74	-25			
Sinking Funds and Reserve Funds ..	21,95	26,83	+4,88			
Net balances under Deposits, Advances, etc., other than those shown separately.	39,88	31,75	-8,13			
Remittances	-21,09	-26,84	-5,75			
Total—Debt and other Obligations ..	5,15,81	5,70,08	+54,27			
Deduct—Cash Balance	1,89	15,07	+13,18			
Deduct—Investments	22,96	22,32	-64			
Net provisions of Funds	4,90,06	(y)5,32,69	+41,73(c)			

(c) The difference of Rs. 2,27 lakhs between the net provision of funds and the net capital and other expenditure during the year was made up by the revenue surplus (Rs. 2,27 lakhs) of the year.

Note.—The difference of Rs. 9,88 lakhs between the net provision of Funds (y) and the net Capital and other Expenditure (x) up to the end of the year represents cumulative revenue deficit (Rs. 9,88 lakhs) up to the end of 1965-66.

**B—Debt, Deposits and Remittances Heads and
Contingency Fund**

STATEMENT OF RECEIPTS, DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND.

Detailed Head of Account.	Opening balance.		Receipt.		Disbursement.		Closing balance.	
	1	2	3	4	5	6	7	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Part—I Consolidated Fund								
Total Revenue and Expenditure as per Account Nos. 11 and 12	1,69,82,00,574	1,89,90,69,517	.....	.....	.....	.....
O—Public Debt—Permanent Debt	Cr. 55,95,38,562	7,04,91,300	2,88,484	Cr. 62,97,41,378			
Floating Debt—Other Floating Loans	Cr. 8,00,00,000	14,70,00,000	2,00,00,000	Cr. 20,70,00,000			
Loans from the Central Government	Cr. 3,72,91,57,174	50,44,03,821	13,59,83,464	Cr. 4,15,75,77,531			
Ways and Means Advances for Plan Schemes	Cr. 1,05,862	.....	.....	Cr. 1,05,862			
Other Ways and Means Advances	Cr. 2,60,00,000	3,00,00,000	.....	Cr. 5,50,00,000			
Total	Cr. 3,81,42,63,036	53,44,03,821	13,59,83,464	Cr. 4,21,26,83,393			
Other Loans	Cr. 8,94,57,414	2,20,12,510	29,75,666	Cr. 10,84,94,258			
Total—O—Public Debt	Cr. 4,54,32,59,012	77,39,07,631	15,92,47,614	Cr. 5,15,78,19,029			
Section Q—Loan and Advances by the State/Union Territory Governments.	Dr. 1,38,61,16,822	3,71,85,981	25,35,37,794	Dr. 1,90,24,68,635			
Total—Consolidated Fund	3,50,93,94,186	3,31,18,54,925	.....		

Part II—Contingency Fund

Contingency Fund	Cr.	4,99,12,491	87,509	25,00,012	Cr.	4,74,39,988
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Part III—Public Account

SECTION 5 —UNFUNDED DEBT

State Provident Funds	Cr.	15,75,88,606	3,43,95,515	1,38,59,463	Cr.	17,81,24,658
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SECTION T—DEPOSITS AND ADVANCES

Part I—Deposits Bearing Interest

A—Reserve Funds—							
Depreciation Reserve	Deposits of Government Commercial under.						
takings—							
Durgapur—							
(a) Depreciation Reserve Fund of State Transport Service in							
(i) Depreciation Reserve Fund	Cr.	2,99,600	5,62,484	Cr.	8,62,084
(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.	5,09,932	5,62,484	Cr.	10,72,416
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STATEMENT No. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND—*contd.*

Detailed Head of Account.	Opening balance.		Receipt.		Disbursement.		Closing balance.	
	2	3	4	5	Rs.	Rs.	Rs.	Cr.
Depreciation Reserve Fund—Electricity—								
(a) Barrackpore Electric Supply Scheme	..	1,36,300	....	....	1,36,300			
(b) Cooch Behar Electric Supply Scheme	55,700	....	....	55,700			
(c) Kurseong-Siliguri Electric Supply Scheme	..	75,000	....	....	75,000			
(d) North Calcutta Rural Electrification Scheme	..	2,90,000	....	....	2,90,000			
(e) Santiniketan Electric Supply Scheme	..	10,600	....	....	10,600			
(f) Bulk Power Supply to Garia	..	5,200	....	....	5,200			
Total	..	5,72,800	....	....	5,72,800			
Reserve Fund—Transport								
Accident Reserve Fund	..	22,700	12,400	....	35,100			
Total—A—Reserve Funds	..	11,05,432	5,74,884	....	16,80,316			

B—Other Deposits—

Deposits of State Transport Corporations—

(i) Deposit of North Bengal State Transport Corporation ..	23,737	.....	.....	23,737
(ii) Deposit of the Calcutta State Transport Corporation ..	2,66,81,242	.....	.....	2,66,81,242
Deposit of the State Electricity Board ..	50,00,000	46,95,200	.....	96,95,200
Deposits of Durgapur Project Ltd—				
Depreciation Reserve Fund	1,00,00,000	1,00,00,000

Total—B—Other Deposits

..	3,17,04,979	1,46,95,200	..	4,64,00,179
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Total Part—I

..	3,28,10,411	1,52,70,084	4,80,80,495
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Part II—Deposits not bearing interest

A—Sinking Funds—

Appropriation for Reduction or Avoidance of Debt—

Sinking Funds ..	..	20,21,63,837	4,79,24,932	.....	Cr.	25,00,88,769
Sinking Fund Investment Account ..	..	11,81,65,987	.....	3,77,67,500	Dr.	15,59,33,487
Total—Sinking Fund	..	8,39,97,850	4,79,24,932	3,77,67,500	Cr.	9,41,55,282

B—Reserve Funds—

West Bengal Famine Insurance Fund—

Net Balance (including investment) ..	..	22,54,427	80,72,994	80,00,000	Cr.	23,27,421
Investment ..	..	20,04,182	39,67,570	39,65,160	Dr.	20,01,772
Total	..	2,50,245	1,20,40,564	1,19,65,160	Cr	3,25,649

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

Detailed Head of Account.	Opening balance		Receipt.		Disbursement.		Closing balance.	
	1	2	3	4	5	6	7	
	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Part II—Deposits not bearing interest—contd.								
	Cr.							Cr.
Depreciation/Renewal Reserves of Government Non-Commercial Undertakings—								
Government Presses		19,33,343	20,399	1,130	Cr.	19,61,612		
Fund for promotion of education amongst educationally backward classes.			11,24,000	9,89,250	Cr.	1,34,750		
General Reserve Fund for Cooch Behar—								
Net Balance (including investments)		Cr 1,16,53,575	50,548	42,764	Cr.	1,16,61,359		
Investments		Dr 20,92,091	.....	.....	Dr.	20,92,091	
Total		Cr. 95,01,484	50,548	42,764	Cr.	95,69,268		
West Bengal Co-operative Development Fund		1,89,401	86,000	2,540		2,72,861		
West Bengal State Agricultural Credit Relief and Guarantee Fund		1,50,000	50,000	.....		2,00,000	
Total B—Reserve Fund		1,20,84,473	1,39,80,511	1,80,00,844		1,24,64,140		

Other Deposit Accounts—

Deposits of Local Funds—

(a) District Funds—

(i) Zilla Parishad Funds	..	40,73,168	2,45,29,331	2,05,29,187	81,72,802
(ii) Union Funds	..	20	....	....	20
(iii) Anchal Parishad Funds	..	15,54,309	1,90,93,331	1,26,99,348	86,48,292
(iv) Village Chowkidari Fund in Cooch Behar	..	1,95,662	7,999	3,924	1,99,537
Total	..	58,23,149	4,42,29,361	3,32,32,359	1,68,20,151

(b) Municipal Funds—

(i) Municipal Funds	..	1,06,98,953	2,21,57,672	2,25,50,399	1,03,05,726
(ii) Garden Reach Municipality Improvement Fund	..	2,47,876	....	....	2,47,876
Total	..	1,09,46,829	2,21,57,672	2,25,50,399	1,05,53,602

(c) Calcutta State Transport Corporation Fund

..	..	56,16,216	11,66,36,969	12,13,95,679	8,57,506
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(d) Education Funds—

(i) District Primary Education Fund	..	4,39,09,955	10,83,89,023	10,18,83,574	5,04,65,404
(ii) Presidency College Graduates Scholarship Fund	..	6,872	210	....	7,082
(iii) Durga Charan Laha's Scholarship Fund	..	3,850	....	....	3,850
(iv) Education Funds in Cooch Behar	..	363	....	....	382
(v) District Elementary Education Fund	..	17,52,219	3,70,050	3,27,477	17,94,792
(vi) West Bengal Board of Secondary Education Fund	..	40,65,428	49,33,916	40,44,837	49,54,507
(vii) B. E. College Centenary Lecture Fund	..	....	1,04,550	1,00,000	4,550
Total	..	4,97,98,706	11,37,97,749	10,63,05,898	5,72,30,507

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

Detailed Head of Account.	Opening balance.		Receipts.		Disbursement.		Closing balance.	
	Rs.	Cr.	Rs.	Cr.	Rs.	Cr.	Rs.	Cr.
Part II—Deposits not bearing interest—contd.								
(e) Medical and Charitable Funds—								
(i) Pilgrims' Lodging House Fund		2,003	.....	.....	.....	.....		2,003
(ii) Bengal Famine Orphan Fund		17,014	.....	.....	.....	.....		17,014
(iii) Ramlal Mukherjee's Endowment Fund		11,038	.....	.....	.....	.....		11,038
Total		30,055	.....	.....	.....	.....		30,055
(f) Other Miscellaneous Funds—								
(i) Zoological Garden Fund		4,09,744	2,26,506	3,39,990	3,39,990	2,96,390		2,96,390
(ii) Christian Burial Board Fund		29,528	34,852	37,242	37,242	27,138		27,138
(iii) Mohammedan Burial Board Fund		39,743	27,079	40,788	40,788	26,034		26,034
(iv) B. L. Mukherjee's Trust Fund		31,824	85,534	47,113	47,113	70,245		70,245
(v) Cinematograph Act Fund		5,45,705	9,165	.....	.....	5,54,870		5,54,870
(vi) Bengal State Aid to Industries Act Fund		13,366	.....	.....	.....	13,366		13,366
(vii) State Electricity Fund		4,09,88,918	26,82,86,393	29,14,08,541	29,14,08,541	1,78,06,770		1,78,06,770
(viii) Mohsein Endowment Fund		4,366	242	.....	.....	4,608		4,608
(ix) Other Miscellaneous Funds in Cooch Behar		58,365	.....	.....	.....	58,365		58,365
(x) Khedi Fund		6,59,779	36,37,559	28,89,888	28,89,888	14,07,450		14,07,450
(xi) Village Industries Fund		17,88,274	37,09,912	36,65,985	36,65,985	18,32,201		18,32,201
(xii) Bhudan Yagna Fund		870	11,090	9,932	9,932	1,938		1,938
Total		4,45,70,492	27,60,28,242	29,84,39,479	29,84,39,479	2,21,59,245		2,21,59,245
Total—Deposits of Local Funds		11,67,25,437	57,28,49,993	58,19,24,304	58,19,24,304	10,76,51,126		10,76,51,126

CIVIL DEPOSITS

(i) Revenue Deposits	4,95,35,862	3,46,58,506	3,35,73,125	5,06,21,243
(ii) Cess collections for other districts	10,69,493	2,07,578	250	12,76,821
(iii) Earnest money deposits received in the Forest Department	13,31,723	19,99,743	16,92,232	16,39,234
(iv) Civil Courts' Deposits	4,32,20,075	2,98,01,796	2,40,60,697	4,89,61,174
(v) Small Causes Courts' Deposits	1,38,255	2,15,613	1,96,903	1,56,965
(vi) Rent Controllers' Deposits	3,22,895	37,55,928	37,50,416	3,28,407
(vii) Criminal Courts' Deposits	22,49,826	26,66,805	11,10,956	38,05,675
(viii) Personal Deposits	7,65,58,111	78,85,82,291	73,15,64,63	13,35,75,765
(ix) Police Court Deposits	24,13,956	1,40,874	1,44,635	24,10,195
(x) Litigation Fund	33,121	13,440	8,036	38,525
(xi) Warders' Benefit Fund	26,332	3,294	1,995	27,631
(xii) Vagrancy Directorate Benefit Fund for the guarding of menial staff	72	1	....	73
(xiii) Public Works Deposits	7,02,48,048	4,75,38,210	4,25,24,723	7,52,61,635
(xiv) Charitable Endowment Fund	2,80,990	.. .	....	2,80,990
(xv) Deposits of Jute Cess Fund	3,95,195	9,40,358	11,55,113	1,90,440
(xvi) Unclaimed deposits in the General Provident Fund	21,043	. 540	....	21,583
(xvii) Unclaimed deposits in the Contributory Provident Fund	646	....	....	646
(xviii) Unclaimed deposits in the Indian Civil Service Provident Fund	68	....	....	68
(xix) Deposits on account of cost price of liquor, Ganja and Bhang	8,73,340	55,13,995	51,12,700	12,74,635
(xx) Deposits for work done for public bodies or private individuals	90,24,930	1,23,88,838	1,24,50,508	89,63,260

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

Detailed Head of Account.	Opening balance.		Receipt.		Disbursement.		Closing balance.	
	1	2	3	4	5	6	7	8
	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
Part II—Deposits not bearing interest—<i>concl'd.</i>								
CIVIL DEPOSITS—<i>concl'd.</i>	Cr.		Cr.		Cr.		Cr.	
(xxi) Deposits of Chairman, Calcutta Improvement Trust	..	14,45,960	39,02,962		45,23,665		8,26,257	
(xxii) Deposits from Employees' State Insurance Corporation	..	6,00,000	9,24,268		6,00,000		9,24,268	
(xxiii) Deposits made by candidates for State Legislature	10,946	....		2,509		8,446	
(xxiv) Forest Deposit	9,265	6,056		5,153		10,166	
(xxv) Pay and Account Office Deposits	15,134	....		....		15,134	
Total—Civil Deposits	..	25,96,25,286	93,32,60,496		86,24,76,644		33,06,09,138	

OTHER ACCOUNT—

Subventions from Central Road Fund	..	47,76,175	57,00,000		1,03,03,410		1,72,765	
Deposit Account of grants made by the Indian Central Jute Committee	..	18,156	35		....		18,191	
Deposit Account of grants made by the Indian Council of Agricultural Research.	..	9,03,452	(k)—1,39,915		95,680		6,67,857	
Deposit Account of grants made by the Indian Central Sugarcane Committee.	..	1,15,270	2,000		....		1,18,270	
Deposit Account of grants made by the Indian Central Oilseeds Committee.	..	56,914	965		941		56,938	
Deposit Account of grants made by the Central Tea Board	..	1,18,194	..		....		1,18,194	

Deposit Account of grants made by the University Grants Commission	....	1,36,000	..	1,36,000
Deposit Account of grants made by the Council of Scientific and Industrial Research.	167	....	....	167
Deposit Account of grants made by the Indian Central Areca nut Committee.	71,589	6,000	....	77,589
Deposit Account of grants made by the Flood Relief Committee ..	10,102	....	....	10,102
Deposit Account of grants made by the Indian Central Coconut Committee.	2,47,964	89,970	....	3,37,934
Deposit Account of grants by the Indian Central Tobacco Committee.	6,791	(k)—5	6	6,786
Deposit Account of grants made by the Indian Council of Medical Research.	3,06,390	1,95,660	....	5,02,050
Deposit Account of grants made by the Khadi and Village Industries Commission.	3,32,337	....	....	3,32,337
Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions.	7,87,595	....	....	7,87,595
Deposit Account of grants made by the Central Silk Board ..	3	....	3	....
Deposit Account of grants made by National Co-operative Development Corporation.	63,47,855	34,93,352	7,872	98,33,335
Deposit Account of grants made by the National Council of Education Research and Training.	....	31,877	....	31,877
Deposit Account of grants out of Ford Foundation Fund for giving loans to Artisans.	25,000	....	....	25,000
Deposit Account of grants from Wheat Associates of U. S. A. ..	89,167	(k)—31,489	....	57,678
Deposit Account of grants made by the Indian Central, Spices and Cashewnut Committee.	....	17,085	....	17,085
Total—Other Account ..	1,42,13,061	95,92,035	1,04,07,912	1,33,67,174
Total Part II—Deposits not bearing interest..	48,68,46,097	1,57,69,17,967	1,50,55,77,204	55,81,80,860

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

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

Detailed Head of Account.	Opening balance.		Receipts.		Disbursement.		Closing balance.	
	1	2	3	4	5	6	7	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Dr.							Dr.	
DEPARTMENTAL ADVANCES—								
Civil Advances—								
Objection Book Advances	62,27,558	1,59,97,277	1,63,17,067	65,47,348			
Public Works Advances—Takavi Works Advances	46,46,203	....	6,467	46,52,670			
Construction Board Advances—School Building Advances	4,20,434	....	502	4,20,936			
Festival Advances	74,85,527	1,70,40,204	1,86,64,056	91,09,379			
Total—Civil Advances	1,87,79,722	3,30,37,481	3,49,88,092	2,07,30,333			
Special Advances—								
(1) Advances to students and other Indians in the United Kingdom	13,085	....	....	13,085			
(2) Advance in connection with holding of Hockey Matches at Calcutta Maidan.	200	....	200	400			
(3) Advances to the Deputy Commissioner of Police, Enforcement Branch, for test purchase.	3,000	....	....	3,000			
(4) Advances to Railways	1,775	....	....	1,775			
(5) Advances to the Director of Agriculture for establishment of a Training-cum-Development Centre.	28,409	....	....	28,409			
(6) Advance granted to a trainee in Central Detective Training School	907	....	....	
(7) Advance for the relief of Distressed Spinners and Weavers	50,155	....	....	50,155			

(8) Advances in connection with municipal election	32,824	11,792	611	21,893
(9) Liquidation proceedings in the matter of Indian Sernal Cotton Plantations Ltd.	1,000	....	....	1,000
(10) Advances to Government servants in Cooch Behar and Jalpaiguri affected by flood in 1954.	1,645	....	....	1,645
(11) Advances for National Water Supply and Sanitation Scheme ..	1,35,63,709	4,33,773	(k)--9,65,851	1,21,64,085
(12) Advance to Superintendent, Sales Emporia, Calcutta and Howrah.	4,00,000	....	....	4,00,000
(13) Advances to Police contingent of other States deputed to West Bengal.	2,53,233	1,71,688	....	81,545
(14) Advance to the Secretary, Legislative Assembly and Council ..	1,62,310	10,24,536	18,51,205	9,88,979
(15) Advance to Administrator, Sussex Trust Fund	25,405	....	300	25,705
(16) Revolving capital for Training-cum-Works Scheme	1,70,253	1,70,253	....	....
(17) Revolving capital for Production Centre	36,552	....	....	36,552
(18) Revolving capital for Production Centre Halzabazar	5,460	....	....	5,460
(19) Advance for payment of compensation for vehicles requisitioned under D. I. Rules 1962.	845	....	1,265	2,110
(20) Advance to the Deputy Director of Industries for running Sales Emporium.	10,000	....	....	10,000
(21) Advance to the Principal, Presidency College	255	....	....	255
(22) Advance to the Principal, Darjeeling Government College	362	....	....	362
(23) Advance for survey operation .. .. .	....	..	7,000	7,000
(24) Advance to meet the expenses to be incurred by the West Bengal State Team in connection with 10th All India Police Duty Meet, 1963, held in Delhi.	4,082	....	....	4,082

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

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

Detailed Head of Account.	Opening balance.		Receipt.		Disbursement.		Closing balance.	
	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Dr.	

Part III—Advances not bearing interest—contd.

DEPARTMENTAL ADVANCES—contd.

Special Advances—contd.

(25) Advance to the Director of Fisheries for imprest with the Commissioner for the Port of Calcutta for repairs to Fish Trawlers Jetty.	5,000	5,000	.....	.....	.....	.....	.....
(26) Advances for payment of interest on compensation money payable to Land holders on the abolition of Zamindar system.	4,750	.....	.....	.....	(K)—4,750	.....	.....
(27) Advance for the establishment of N. R. S. Medical College and Hospital.	.....	.....	.....	.....	52,231	52,231	52,231
(28) Advance to the Secretary, Durgapur Brick Board ..	1,61,106	.....	.....	.....	(K) —512	1,60,594	.....
(29) Advance in connection with holding of Football Matches at Calcutta during 1964 Session.	500	500	.....	.....	500	500	500
(30) Advances to the Deputy Secretary, Judicial Department, on account of visit of the Hon'ble Mr. Justice Warren.	272	272	.....	.....	.....	272	272
(31) Advances for Flood Relief Health Measures	27,861	.....	.....	.....	.....	27,861	27,861
(32) Advances to the Director of Industries (Cottage)	7,13,000	.....	.....	.....	.....	7,13,000	7,13,000
(33) Schemes for the Jute Twine Manufacturing, Siliguri ..	10,666	.....	.....	.....	.....	10,666	10,666
(34) Advance for payment of compensation under West Bengal Estate Acquisition Act, 1953.	9,46,881	76,13,474	.....	.....	74,62,816	7,96,223	7,96,223
(35) Advance for payment of undisbursed balances of loans lost from departmental safe in Barrackpore Sub-Treasury.	1,40,980	.....	.....	.....	.....	1,40,980	1,40,980
(36) Advance to the Collector of Murehdabad in connection with an appeal case.	1,77,603	.....	.....	.....	.....	1,77,603	1,77,603
(37) Advance to Bengal Ceramic Institute	62,000	.....	.....	.....	.....	62,000	62,000

(38) Advance to the Deputy Director of Industries (Cottage)	..	25,000	....	..	25,000
(39) Advance to fire-affected people in Darjeeling	..	3,000	....	(K)—3,000	....
(40) Advance to the Milk Commissioner, West Bengal	..	83,047	....	..	83,047
(41) Advances in connection with the Development of Engineering Industry at Howrah.	..	9,80,000	....	....	9,80,000
(42) Advance for the board and lodging charges of the members of the crew of the aircraft of the Prime Minister of India	..	993	....	....	993
(43) Advance to the Director of Supply and Accounts	..	10,80,549	1,37,577	....	9,42,972
(44) Advance to the Special Officer, Integrated Schemes for Training-cum-Production Centres for Wood Industries.	..	7,00,000	....	....	7,00,000
(45) Advance in connection with the opening of the Canada Dam	..	4,985	....	....	4,985
(46) Advance to Adviser on Dairy Development and Animal Husbandry	..	1,38,399	....	....	1,38,399
(47) Advance to the Deputy Director of Industries (Marketing)	..	1,00,000	....	....	1,00,000
(48) Advance for training of Officers in Soil Conservation—Three months' refresher course.	..	1,700	....	....	1,700
(49) Advance to the Chief Engineer, Public Health Engineering, West Bengal, in connection with sinking of tubewell in the cholera affected areas of Calcutta.	..	28,645	....	....	28,645
(50) Advance for acquisition of land for construction of buildings for City Civil Session Court.	..	....	....	2,20,626	2,20,626
(51) Advance for construction of Atabari Aided Primary School Building.	..	252	....	....	252
(52) Special Advance for XIII All India Police Games	..	7,891	....	7,800	15,691
(53) Advance to the Deputy Commissioner, Darjeeling	..	630	....	....	630
(54) Advance for Public Health	..	7,661	5,988	13,353	15,046
(55) Special Advances for Education	..	5,822	16	....	5,806

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

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

Detailed Head of Account.	Opening balance.		Receipts.		Disbursement.		Closing balance.	
	1	2	3	4	5	6	7	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Dr.	Dr.	Dr.	Dr.	Dr.	Dr.	Dr.	
Part III—Advances not bearing interest—<i>contd.</i>								
DEPARTMENTAL ADVANCES—<i>contd.</i>								
Special Advances— <i>contd.</i>								
(56) Special Advance for General Administration	695	5,590	4,895			
(57) Advance to Registrar, Works and Buildings Department, for payment of decretal amount pending final disposal of appeal		35,905	....	....	35,905		
(58) Advance in connection with suit No 199 of 1958, Tara Prasanna Lahuri vs West Bengal		1,442	....	..	1,442		
(59) Advance to District Magistrate of Malda for revolving capital of silk reeling and mat weaving schemes.		1,876	....	..	1,876		
(60) Advance to Special Officer, Industrial Centre, for opening of P L Accounts		10,000	..	....	10,000		
(61) Advance to the Director of Publicity, West Bengal, for decoration of Dum Dum Airport and Raj Bhawan approach on the occasion of the visit of the Crown Prince of Ethiopia		100	....	(K)—100	....		
(62) Advance to Officers of Education Department for meeting expenses.		132	....	.... 884	1,016		
(63) Advance to Commandant, West Bengal Rifles, 4th Battalion, for purchasing foodstuff for Uttar Pradesh Provincial Armed Constabulary deputed to West Bengal for border duties		25,000	....	....	25,000		
(64) Expenditure in connection with water supply arrangement in South Suburban Municipality,		14,38,215	..	19,559	14,57,774			

(65) Advance to students for higher education abroad	..	15,086	.....	.....	15,086
(66) Advance to Director, Dairy Development and Animal Husbandry (ex-officio), Milk Commissioner, West Bengal.	..	2,84,817	.....	.....	2,84,817
(67) Special Advance for National Emergency	..	.....	.....	300	300
(68) Special Advance for Administration of Justice	..	.....	.....	1,22,949	1,22,949
(69) Special Advance to Higher Secondary—Specialised Secondary Education.	.....	.....	.....	1,220	1,220
(70) Advance for XV All India Police Games at Gauhati	..	.....	.....	3,000	3,000
(71) Advances for development of Fisheries Corporation	..	..	.....	9,700	9,700
(72) Special Advance in connection with messing charges of Orissa Police deputed to West Bengal.	.....	.....	.....	15,000	15,000
(73) Advance for payment of rent Compensation in respect of premises hired for N C.C. Personnel.	.....	.....	.....	5,400	5,400
(74) Advance to the Director of Archaeology	..	300	.....	..	300
(75) House Building Loan to flood affected people	..	68,610	.....	(K)—68,610	.....
(76) Advance to Accounts Officer, West Bengal Secretariat, to meet estimated expenditure in connection with proposed performances by Folk Entertainment Unit of West Bengal in Kerala.	.....	3,109	.....	..	3,109
(77) Advance in connection with the visit of Purve Birlow, writer from Mongolia to Calcutta.	.....	50	.....	(K)—50	...
(78) Advance to Deputy Assistant Regional Controller of Procurement, West Bengal.	.....	61,985	.....	.....	61,985
(79) Advance for Deposit of decretal dues as per decree in money Suit No. 11 60 in Court of Sub-Judge, Darjeeling	.....	13,908	.....	.....	13,908
(80) Advance for boarding and lodging charges for the Director-General of Madagaskar	.....	324	.....	(K)—324	.....

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

STATEMENT N. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND—*concd.*

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

Part III—Advances not bearing interest—*concd.*

DEPARTMENTAL ADVANCES—*concd.*

Special Advances—*concd.*

	Dr.				Dr.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(81) Advances recoverable from the Government of India ..	61,774		41,803	26,324		46,295
(82) Advances to D. I. G. I. B., C. I. D., to meet expenditure incurred for T. A., etc., for meeting of Mrs. and Master Bhattacharyya with Col. Bhattacharyya detained in East Pakistan.	1,036		....	(K)—1,036		....
(83) Special Advance for purchase of foodstuff of C.R. P. contingent deputed to West Bengal for border duties.	....		....	4,000		4,000
(84) Advance in connection with despatch of vehicles for emergency purposes.	8,05,689		46	1,16,247		9,21,890
(85) Advance for payment of acquisition of the property of Shri S. K. Ghosh, formerly an I.C.S.	47,37,000		....	....		47,37,000
(86) Advance in connection with deputation of Veterinary Officers (Non-Gazetted) to Bhutan Government.	1,060		....	....		1,060
(87) Advance for meeting expenditure in connection with the appeal filed by the Government of West Bengal in the Court of District Judge, Alipore.	483		483	....		....
(88) Advance in connection with emergent anti-epidemic work in different parts of West Bengal.	5,000		....	(K)—5,000		....
(89) Advance in connection with election to Anchalik and Zilla Parishad.	10,29,439		684	11,385		10,40,140

(90) Advance for XIV Police Gatties, 1964, at Patna	6,500	11,000	17,500
(91) Advance for meeting expenditure for sending a troupe of Artists of Folk Entertainment Unit to forward areas of Jammu and Kashmir.	5,550	.....	5,550
(92) Advance to D. I. G. Police in connection with emergency arising out of operation by Pakistan Forces.	3,000	.....	3,000
(93) Advance in connection with expenses for making preparatory arrangements prior to departure to Sweden for training in Animal Reproduction under F. A. O.	1,200	.....	1,200
(94) Advance in connection with 11th All India Police Meet at Bhopal in 1964.	6,000	.....	6,000
(95) Advance to the Indian Repatriates from Burma	20,000	(K) - 20,000	.....
(96) Advance to Director General of Health Services	-8,529	(K) - 8,529	.....
(97) Special Advance to Relief and Rehabilitation Department	-27,831	(K) - 27,831	.....
Total—Special Advance	2,87,91,982	95,82,835	2,81,17,336
Forest Advance	10,70,802	1,43,59,613	6,156
Total—Departmental Advances	4,86,42,506	5,80,44,575	4,86,53,825
Permanent Advance	12,01,646	1,08,504	18,71,057
Account with the Reserve Bank	54,469	47,319	73,310
Account with the Government of Burma	42,119	(K) - 6,374	1,06,447
Account with the Government of Pakistan	9,46,781	.....	9,46,781
Total Part III—Advances not bearing Interest	5,08,87,521	5,81,94,024	5,18,51,420

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

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

Detailed Head of Account	Opening balance.		Receipt.		Disbursement.		Closing balance.	
	1	2	3	4	5	6	7	8
Part IV—Suspense—Suspense Accounts								
Cash Balance Investment Accounts	..	Dr. 10,73,52,045	..	52,24,78,930	47,82,88,925	Dr. 6,31,61,640		
Other Items—								
(i) Suspense Account—								
Objection Book Suspense (Receipt)	..	Cr. 57,99,096	(l)—59,39,713	....	....	Cr. (m)—1,40,617		
Objection Book Suspense (Payments)	..	Dr. 2,90,61,305	24,71,71,144	....	44,98,96,577	Dr. 23,17,86,738		
Recoveries of Service Payments	..	Cr. 3,028	(l)—959	....	....	Cr. 2,089		
Departmental Adjusting Account	..	Cr. 4,87,672	(l)—8,26,848	....	....	Cr(m) —3,39,176		
Departmental Adjusting Account	..	Dr. 8,91,016	....	....	26,60,255	Dr. 35,51,271		
Reserve Bank Suspense (Headquarters)	..	Dr. —20,44,936	11,679	....	(l)—1,83,32,135	Dr. (p)—2,03,88,750		
Central Account Office—Reserve Bank Suspense	..	Dr. 2,93,298	2,27,97,542	....	65,69,629	Dr(m)—1,59,34,615		
Undivided Bengal Suspense	..	Cr. 2,06,99,298	5,560	....	....	Cr. 2,07,04,858		
Undivided Bengal Suspense	..	Dr. 2,88,76,871	....	....	10,270	Dr. 2,88,87,141		
Discounting Sinking Fund	..	Dr. 9,02,948	1,20,000	....	3,52,457	Dr. 11,35,405		
Other Suspense Accounts	..	Cr. 2,50,358	1,14,926	....	89,968	Cr. 2,75,315		
Total—Suspense Account	..	Dr. 3,07,41,050	26,34,53,330	....	44,12,47,021	Dr 20,85,34,741		
Total—Suspense Accounts	..	Dr. 13,80,99,095	78,59,32,260	....	91,95,35,546	Dr. 27,16,96,381		

(ii) Cheques and Bills—Pre-audit Cheques: Cr. 5,85,90,191 1,12,95,05,389 1,10,75,45,359 Cr. 8,06,48,221

(iii) Departmental and Similar Accounts—Civil Departmental Balance—

	Dr.		Dr.
(1) Scaldah Small Causes Court	-17,071	18,595	19,787
(2) Public Works Cash Balance	5,24,022	31,14,170	32,00,538
(3) Chaklsjat Cash Balance	74,369	.....	74,369
(4) Forest Cash Balance .. .. .	.....	5,561	5,486
			(q)—15,879
			6,10,390
			(q)—75

121

Total—Civil Departmental Balance 5,81,320 31,38,326 32,25,811 6,68,805

Total—Part IV Suspense Dr. 3,00,84,224 1,91,55,73,975 2,03,03,06,716 Dr. 19,18,16,985

Total—T—Deposits, etc. 3,56,89,56,050 3,59,50,41,843

(m) The minus balance has been reconciled and adjusted in the accounts for 1966-67.

(l) Represents clearance of the previous year's outstanding balance.

(p) The adjustments of some items were made in 1965-66 accounts but the drafts and cheques were issued/deposited in the accounts for the year 1966-67.

(q) The minus balance has been cleared in the Accounts for 1966-67

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

Detailed Head of Account.	Opening balance.		Receipt.		Disbursement.		Closing balance.	
	Rs.	2	Rs.	3	Rs.	4	Rs.	5
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	Cr.	6,08,140	33,85,45,951	33,99,90,267	Dr.	8,36,176	
(2) Forest Remittances	9,07,920	4,78,54,017	4,73,94,359	Cr.	13,67,578	
(3) Public Works Remittances	Dr.	11,49,27,224	46,17,27,640	49,56,97,689	Dr.	14,88,97,273	
(4) Transfer between Public Works Officers	Dr.	9,07,44,750	6,37,80,369	8,00,87,257	Dr.	10,70,51,638	
(5) Judicial Remittances	Dr.	....	14,156	14,840	Dr.	684	
..
Total	Dr.	20,41,55,914	91,19,22,133	96,31,84,412	Dr.	25,54,18,193		
..
Reserve Bank of India Remittances	Dr.	14,656	31,05,344	31,38,054	Dr.	47,366	
Adjusting Account between Central and State Governments	Dr.	54,43,930	(k) 69,51,155	(k) 38,25,106	Dr.	95,69,979	
Adjusting Account with Railways	Dr.	5,44,463	31,857	16,90,805	Dr.	22,13,411	
Adjusting Account with Posts and Telegraphs	Dr.	98,774	(k) 20,096	(k) 86,339	Dr.	22,531	

Adjusting Account with Defence	Dr.	1,01,430	9,205	3,20,381	Dr.	4,12,606
Inter-State Suspense Account	Dr.	5,16,964	6,11,744	8,59,358	Dr.	7,63,578
Total	..	Dr.	67,09,217	(k)—32,23,101	30,97,153	Dr.	1,30,29,471	
Total U—Remittances	..	Dr.	21,08,65,131	90,86,99,032	96,62,81,565	Dr.	26,84,47,664	
Total—Public Account	..	..	.....	4,51,20,50,597	4,57,51,82,871	.....	.....
Grand Total	..	..	.....	7,02,14,32,292	6,88,95,97,808	.....	.....

Section X—Cash Balance

(1) Cash in Treasuries	..	..	..	.....	Opening balance.	Closing balance.	.....
(2) Deposit with the Reserve Bank	..	..	..	.....	16,18,887	15,35,736	.....
(3) Remittances in transit	..	..	..	.....	1,72,63,823	14,95,64,330	.....
	..	..	..	.....	4,665	(k)—3,78,208	.....
Total	..	..	.....	1,88,87,374	15,07,21,858	.....	.....
	..	..	.....	7,04,03,19,666	7,04,03,19,666	.....	.....

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

STATEMENT No. 17—DETAILED STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS OF GOVERNMENT

Description of loan.	When raised.	Amount on 1st April, 1965.	Additions during the year.		Discharges during the year.		Amount on 31st March, 1966.
			Rs.	Rs.	Rs.	Rs.	
1	2	3	4	5	6	6	Rs.
SECTION A—PUBLIC DEBT							
Permanent Debt—							
Loans bearing Interest—							
4 per cent. West Bengal Loan, 1967	.. August, 1968	7,58,72,200	.....	.....	7,58,72,200		
4 per cent. West Bengal Loan, 1968	.. September, 1956	7,11,46,100	.....	.....	7,11,46,100		
4 per cent. West Bengal Loan, 1969	.. August, 1960	7,05,32,000	.....	.....	7,05,32,000		
4½ per cent. West Bengal Loan, 1970	.. July, 1958	5,10,49,700	.....	.....	5,10,49,700		
4 per cent. West Bengal Loan, 1971	.. August, 1959	7,69,69,400	.....	.....	7,69,69,400		
4½ per cent. West Bengal Loan, 1972	.. September, 1961	7,30,71,300	.....	.....	7,30,71,300		
4½ per cent. West Bengal Loan, 1974	.. August, 1962	7,03,28,500	.....	.....	7,03,28,500		
4½ per cent. West Bengal Loan, 1976	.. September, 1965	7,00,09,300	.....	.....	7,00,09,300		
5½ per cent. West Bengal Loan, 1977	.. August, 1965	.....	7,04,91,300	.....	7,04,91,300		
Loans not bearing interest—							
Expired Loans—							
3½ per cent. West Bengal Loan, 1962	.. September, 1951	2,000	.....	.....	2,000		
4 per cent. West Bengal Loan, 1963	.. July, 1953	89,300	.....	12,000	77,300		
4 per cent. West Bengal Loan, 1964	.. August, 1953	4,68,762	.....	2,76,484	1,92,278		
Total—Permanent Debt		55,95,38,562	7,04,91,300	2,88,484	62,97,41,378		

☉ Floating Debt—

Other Floating Loans—			
Ways and Means Advance ..	.....	.....	.....
Cash Credit Advance ..	8,00,00,000	14,70,00,000	2,00,00,000
Other Advances ..	.....	.....	.....
<hr/>			
Total—Floating Debt. ..	8,00,00,000	14,70,00,000	2,00,00,000
<hr/>			

Loans from the Central Government—

Pre-partition Loans—			
(1) Loans for Civil Defence Expenditure	62,21,460	.....	62,21,460
(2) Loans for financing Grow More Food Scheme.	6,89,110	.....	6,89,110
(3) Loans for financing Development Projects.	55,36,000	.....	55,36,000
(4) Loans for Ways and Means purposes ..	70,40,000	.....	70,40,000
(5) Loans for payment to Silk Filature Owners.	17,476	.....	17,476
<hr/>			
Total ..	1,95,04,046	.....	1,95,04,046
<hr/>			

Post-partition Loans—

(1) Ways and Means Advances ..	.....	3,00,00,000	.....	5,50,00,000
(2) Ways and Means Advances for Plan Schemes .....	.....	1,05,862	.....	1,05,862
(3) Loans for paying West Bengal Government's share of expenditure on Damodar Valley Corporation. ....	.....	99,33,62,000	2,83,00,000	1,02,16,62,000

STATEMENT No. 17—DETAILED STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS OF GOVERNMENT—*contd.*

Description of loan.	When raised.	Amount on 1st April, 1966.		Additions during the year.		Discharges during the year.		Amount on 31st March, 1966.	
		1	2	3	4	5	6	Rs.	Rs.
(4) Share of expenditure of the Damodar Valley Corporation against loan granted by the International Bank.	1,78,03,000	.....	.....	.....	.....	1,78,03,000
(5) Loans for Mayurakshi Project	7,84,19,255	.....	95,66,907	.....	.....	6,88,52,348
(6) Loans for rehabilitation of displaced persons	58,22,60,304	1,55,92,050	23,29,200	.....	.....	59,55,23,154
(7) Loans under Grow More Food Schemes	(a) 1,29,74,673	5,99,86,416	1,66,28,088	.....	.....	15,63,33,001
(8) Loans for contribution towards share capital of State Warehousing Corporation.	4,70,959	.....	44,049	.....	.....	4,26,910
(9) Removal of Khatal from Calcutta	92,03,168	.....	7,18,560	.....	.....	84,84,608
(10) Jute Seed Multiplication Farm	21,447	.....	10,565	.....	.....	10,882
(11) Greater Calcutta Milk Supply Corporation	7,24,129	.....	46,366	.....	.....	6,77,768
(12) Forestry Scheme Loan	(b) 1,28,69,240	6,24,000	8,41,858	.....	.....	1,26,51,362
(13) Loans for Educational Development	69,11,531	18,20,000	1,55,397	.....	.....	85,76,124
(14) Community Project Loan	4,32,81,451	1,06,96,811	43,23,739	.....	.....	4,98,54,523
(15) National Extension Service Loan	7,20,856	.....	1,69,174	.....	.....	5,51,682
(16) Loans for Development of Handloom and Khadi Industries.	(c) 88,65,735	3,13,000	10,68,216	.....	.....	81,10,519
(17) Small Scale Industries	3,71,38,781	46,29,000	40,57,712	.....	.....	3,77,10,069
(18) Rehabilitation of Co-operative Movement in West Bengal.	28,73,000	.....	.....	.....	.....	28,73,000

(19) Loans for National Water Supply and Sanitation Schemes.	....	2,86,59,090	....	7,24,406	2,79,34,684
(20) Loans for Development purpose ..	....	4,00,00,000	....	4,00,00,000	....
(21) Loans for approved Development Schemes ..	....	3,65,07,972	....	1,11,70,345	2,53,37,627
(22) Railway Electrification Programme ..	....	92,31,789	....	15,12,370	77,19,419
(23) Loans for permanent improvement in scarcity area.	....	84,78,064	....	2,63,725	82,14,339
(24) Loans for Protection of Towns ..	....	1,58,98,324	....	5,56,752	1,53,41,572
(25) Taccavi Loans to Agriculturists ..	....	67,12,999	....	15,80,845	51,32,154
(26) Loans for Miscellaneous Development Schemes	....	65,40,67,222	20,78,70,000	2,20,16,435	83,99,29,787
(27) Loans to Cultivators ..	....	11,32,800	....	11,32,800	....
(28) Expansion of Power ..	....	1,45,83,729	....	4,60,686	1,41,23,043
(29) Flood Control Scheme ..	....	4,62,06,564	68,33,000	4,03,833	5,26,35,731
(30) Flood and Drought Relief ..	....	1,78,17,455	....	47,52,978	1,30,64,477
(31) Loans under Low Income Group Housing Scheme.	....	3,53,65,791	83,64,000	7,75,923	4,29,63,868
(32) Share of Small Saving Collections ..	....	75,48,25,000	13,84,00,000	72,00,000	88,60,25,000
(33) Prize Bonds ..	....	88,48,000	....	....	88,48,000

(a) The opening balance differs from the previous year's closing balance by Rs - 65,26,223 due to *pro-forma* corrections made on account of rectification of misclassifications in treasury accounts relating to post-partition period on receipt of requisition of correction from treasuries.

(b) The opening balance differs from the previous year's closing balance by Rs. + 63,79,686 due to *pro-forma* correction made on account of rectification of misclassification treasury accounts relating to post-partition period on receipt of requisition of correction from treasuries.

(c) The opening balance differs from the previous year's closing balance by Rs. + 300 due to *pro forma* corrections made on account of rectification of misclassifications in treasury accounts relating to post-partition period on receipt of requisition of correction from treasuries.

STATEMENT No. 17—DETAILED STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS OF GOVERNMENT—contd.

Description of loan.	When raised.	Amount on 1st April, 1965.		Additions during the year.		Discharges during the year.		Amount on 31st March, 1966.	
		1	2	3	4	5	6	Rs.	Rs.
(34) Assistance to Low-paid Officers			25,84,246	....	10,93,914		14,90,332	
(35) Police Housing Scheme			2,63,59,138	33,50,000	4,82,712		2,92,26,426	
(36) Slum Clearance Scheme			1,11,29,621	19,29,000	1,55,476		1,29,03,145	
(37) Loans under Subsidised Industrial Housing Scheme.			2,69,34,904	33,83,000	6,04,956		2,97,12,948	
(38) Village Housing Project			22,71,132	41,000	80,089		22,32,043	
(39) Plantation Labour Housing Scheme			13,73,267	19,000	19,562		13,72,705	
(40) Land Acquisition and Development Scheme			40,25,000	....	....		40,25,000	
(41) House Building Loans to All-India Service Officers.			12,99,309	....	1,44,349		11,54,960	
(42) Implementation of various Centrally-aided Medical and Public Health Schemes.			1,34,31,559	26,73,000	1,50,887		1,59,53,672	
(43) West Bengal Goods Transport Co-operative Society.			3,19,600	....	1,50,400		1,69,200	
(44) Five Years' Premium Prize Bonds			45,78,000	....	....		45,78,000	
(45) Works Programme for utilising rural man-power.			8,90,000	5,50,000	....		14,40,000	
(46) Co-operative Schemes			(a)22,05,624	4,04,050	1,66,906		24,42,768	
(47) Loans out of sales of market borrowings			7,00,00,000		7,00,00,000	

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28
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(48) Rural Electrification Scheme	23,67,000	20,00,000	43,67,000
(49) Development Schemes of Greater Calcutta	83,99,000	59,08,000	1,43,07,000
(50) Build Your Own House Scheme	52,01,400	....	4,23,284	47,78,116
(51) Indian Repatriates from Burma	50,000	4,50,000	....	5,00,000
(52) Dredging humps in the Bhagirathi .. .. .	....	68,494	....	68,494
Total—Post-partition Loans	3,79,47,58,990	53,44,03,821	13,59,83,464	4,19,31,79,347
Total—Loans from the Central Government	3,81,42,63,036	53,44,03,821	13,59,83,464	4,21,26,83,393
Other Loans—				
Loans from Khedi and Village Industries Commission.	10,33,498	....	....	10,33,498
Loans from National Co-operative Development Corporation.	1,35,94,142	57,01,710	5,31,731	1,87,64,121
Loans from National Agricultural Credit (Long-term Operation) Fund of the Reserve Bank of India.	75,89,421	10,60,800	5,59,989	80,90,232
Loans from the Indian Central Oilseeds Committee	14,400	....	....	14,400
Loans from the Life Insurance Corporation of India.	6,32,56,312	1,50,00,000	18,58,815	7,63,97,497
Loans from the Heavy Engineering Corporation of India.	35,00,000	....	....	35,00,000
Loans from Central Warehousing Corporation	4,69,641	2,50,000	25,131	6,94,510
Total	8,94,57,414	2,20,12,510	29,75,666	10,84,94,258
Total—Public Debt	4,54,32,59,012	77,39,07,631	15,92,47,614	5,15,79,19,029

(1) The opening balance differs from the previous year's closing balance by Rs. +1,48,237 due to *pro-forma* corrections made on account of rectification of misclassifications in treasury accounts relating to post-partition period on receipt of requisition of correction from treasuries.

STATEMENT No. 18—DETAILED STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAID, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR—*contd.*

Category of loans	Balance on 1st April, 1965	Amount advanced during the year	Total	Amount repaid during the year	Balance on 31st March, 1966	Interest received during the year
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Dr.		Dr.			
ADVANCES UNDER SPECIAL LAWS—						
(i) Zamiinary Embankment Advances under Act II (B.C.), 1882.	47,62,864	....	47,62,864	....	47,62,864	....
(ii) Loans under Bengal Agriculture and Sanitary Improvement Act, 1920.	30,037	....	30,037	....	30,037	....
(iii) Ramnagar-Sapus Khal ..	15,432	....	15,432	....	15,432	....
Total ..	48,08,333	....	48,08,333	....	48,08,333	....

132

MISCELLANEOUS LOANS AND ADVANCES—

(1) Loans to ex-detenus	2,02,195	....	2,02,195	....	2,02,195	....
(2) Loans to Co-operative Land Mortgage Bank.	15,23,956	....	15,23,956	1,79,562	13,44,394	....
(3) Loans to Provincial Co-operative Bank for Development of Wool Industry in Kalimpong.	68,334	....	68,334	....	68,334	....
(4) Loans to Co-operative Bank and Multipurpose Societies.	7,376	....	7,376	....	7,376	....

(5) Non-Credit Co-operative Societies ..	8,48,813	....	8,48,813	8,23,754	25,059	....
(6) Loans to other Co-operative Societies	6,45,836	34,000	6,79,836	24,865	6,54,971	....
(7) Loans to Traders and Weavers ..	45,445	....	45,445	900	44,545	....
(8) Loans to Distressed Tailors ..	14,422	....	14,422	....	14,422	....
(9) Cattle Purchase Loans ..	85,48,306	26,89,214	1,12,37,520	26,18,857	86,18,663	....
(10) Loans under the scheme for increased provision for aid to Industries.	1,07,03,799	31,53,364	1,38,57,163	10,42,051	1,28,15,112	....
(11) Loans to Silk-reelers' and Weavers' Co-operative Society.	11,317	....	11,317	....	11,317	....
(12) Loans for new management of Barasat Basirhat Light Railway.	31,104	....	31,104	....	31,104	....
(13) Loans to Co-operative Society of State Transport Employees.	7,430	....	7,430	....	7,430	....
(14) Loans to Chank Artisans ..	15,310	....	15,310	....	15,310	....
(15) Loans under the Scheme for Development of Village Oil Industry.	32,301	....	32,301	13,335	18,966	....
(16) Loans for development of Mat Industry.	4,143	....	4,143	....	4,143	....
(17) Loans under the scheme for development of Blacksmithy Industry.	13,104	....	13,104	....	13,104	....
(18) Loans for Oil Crushing Industry ..	22,416	....	22,416	....	22,416	....
(19) Loans for development of Carpentry Industry.	7,920	....	7,920	....	7,920	....
(20) Loans to individuals and public bodies in Cooch Behar.	75,659	....	75,659	6,741	68,918	....
(21) Loans to West Bengal State Electricity Board.	7,48,35,671	6,42,00,255	13,90,35,926	....	13,90,35,926	....
(22) Loans under the Low Income Group Housing Scheme.	1,80,77,003	49,85,405	2,30,62,408	11,56,517	2,19,05,891	....

STATEMENT No. 18—DETAILED STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAID, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR—*contd.*

Category of loans	Balance on	Amount	Total	Amount	Balance on	Interest
	1st April, 1965	advanced during the year	Rs.	repaid during the year	31st March, 1966	received during the year
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Dr.		Dr.			
MISCELLANEOUS LOANS AND ADVANCES—<i>contd.</i>						
(23) Loans to Milk Producers' Co-operative Society at Raiganj.	12,065	....	12,065	....	12,065	....
(24) Loans to Women's Co-operative Industrial Home Ltd., Kamarhati.	24,000	....	24,000	....	24,000	....
(25) Loans to the Co-operative Societies for the purchase of land, construction of storage godowns and establishment of Cold Storage Plant.	5,14,936	....	5,14,936	38,673	5,76,263	....
(26) Loans to West Bengal Financial Corporation on account of Government guarantee for dividends.	11,86,661	....	11,86,661	....	11,86,661	....
(27) House Building Advance to the flood-affected people.	17,66,936	89,219	18,56,158	2,24,348	16,31,809	..
(28) Loans to Studio Supply Co-operative Society.	93,245	....	93,245	3,000	90,245	..
(29) Loans to State Electricity Board under Development Scheme.	39,03,14,802	....	39,03,14,802	....	39,03,14,802	..
(30) Loans for Ambar Charaka Programme	5,65,000	....	5,65,000	....	5,65,000	....
(31) Loans for Scheme for Cane Gur and Khandasari Sugar.	54,227	....	54,227	....	54,227	....

(32) Loans for working capital for Mobile Van.	12,355	....	12,355	....	12,355	....
(33) Loans to West Bengal Development Corporation.	3,11,55,000	1,07,29,000	4,18,84,000	....	4,18,84,000	....
(34) Loans to Agricultural Marketing Society.	17,50,953	....	17,50,953	93,358	16,57,595	....
(35) Loans for Re-organisation of Primary Credit.	7,57,745	....	7,57,745	13,750	7,43,995	....
(36) Loans to cultivators for Mulberry cultivation.	18,423	....	18,423	8,165	10,258	....
(37) Loans to cattle owners of City Khatahs	1,739	....	1,739	100	1,639	....
(38) Loans to National Sugar Mills Ltd.	28,52,706	3,91,732	32,44,438	....	32,44,438	....
(39) Loans for fish production in semi-derelict tanks.	7,02,194	1,99,796	9,01,990	82,009	8,19,981	....
(40) Loans to Calcutta Improvement Trust (Slum Clearance Scheme).	69,73,529	2,94,687	72,68,216	77,852	71,90,364	....
(41) Loans for Ghani Oil Crushing Industry	2,35,831	....	2,35,831	....	2,35,831	....
(42) Special advance to deputationists for higher education abroad.	4,623	....	4,623	4,623	....	....
(43) Loans for Water Supply in rural areas	663	....	663	....	663	....
(44) Loans for production of multivoltine mother-stock on the plains.	9,985	....	9,985	952	9,033	....
(45) Loans for promotion of Gur Industry	53,370	....	53,370	....	53,370	....
(46) Natural Calamity Loan	22	....	22	22	....	....
(47) Short-term loan for augmentation of fish production in culturable tank.	90,881	....	90,881	36,513	54,368	....
(48) Loans to Fishermen	1,061	....	1,061	....	1,061	....
(49) Loans for rendering assistance to needy fishermen through Co-operative Societies.	2,26,764	55,949	2,82,713	1,28,871	1,53,842	....

STATEMENT No. 18—DETAILED STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAID, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR—*contd.*

Category of loans	Balance on 1st April, 1965	Amount advanced during the year	Total	Amount repaid during the year	Balance on 31st March, 1966	Interest received during the year
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Dr.		Dr.			
MISCELLANEOUS LOANS AND ADVANCES—<i>contd.</i>						
(50) Loans for development of Village pottery in Community Projects areas.	4,167	....	4,167	....	4,167	..
(51) Loans for development of Hand pounding of Rice and Atta Chaki Industry in Community Projects areas.	21,323	....	21,323	....	21,323	..
(52) Loans for development of Cane Gur and Khandasari Sugar Industry in Community Projects areas.	4,794	....	4,794	100	4,694	..
(53) Loans under the Scheme for Co-operative farming Experiments.	5,29,737	....	5,29,737	(k)—1,35,735	6,65,472	....
(54) Loans for soap making with non-edible oils in Community Projects areas.	55,160	....	55,160	....	55,160	....
(55) Rehabilitation of Central Co-operative Bank.	28,73,000	....	28,73,000	....	28,73,000	....
(56) Loans to Co-operative Societies for installation of Power-looms.	42,74,085	....	42,74,085	3,88,947	38,85,138	....

(57) Loans for canning and preservation of fruits.	1,68,602	....	1,68,602	1,095	1,67,507	....
(58) Loans to State Electricity Board under Railway Electrification Scheme.	3,26,44,000	....	3,26,44,000	....	3,26,44,000	....
(59) Loans for Middle Income Group Housing Scheme.	72,07,995	24,20,000	96,27,995	4,00,957	92,27,038	....
(60) Loans for Gariahata Overbridge ..	49,72,008	....	49,72,008	1,47,174	48,24,834	....
(61) Loans for Village Housing Projects	12,44,953	80,050	13,25,003	44,476	12,80,527	....
(62) Loans to Durgapur Development Authority.	1,56,000	....	1,56,000	....	1,56,000	....
(63) Loans to Durgapur Chemicals Ltd.	1,56,00,000	2,50,02,000	4,06,02,000	....	4,06,02,000	....
(64) Loans under the Scheme for development of fishery in hill areas of Darjeeling district by confining perennial Jhora waters.	20,000	....	20,000	....	20,000	....
(65) Special Advance to students for higher education abroad.	13,036	....	13,036	....	13,036	....
(66) Special advance to students in U.K.	107	....	107	....	107	....
(67) Loans for improved appliances including standardisation and stamping.	55,366	....	55,366	11,428	43,938	....
(68) Loans for housing colony ..	4,32,466	....	4,32,466	....	4,32,460	....
(69) Loans for special house building in Calcutta.	1,018	....	1,018	....	1,018	....
(70) Loans to Calcutta State Transport Corporation.	1,98,62,980	58,19,694	2,56,82,654	(k) - 40	2,56,82,694	....
(71) Loans under subsidised Industrial Housing Scheme (Calcutta Improvement Trust).	23,06,385	....	23,06,385	44,648	22,61,737	....

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

STATEMENT No. 18—DETAILED STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPaid, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR—*contd.*

Category of loans	Balance on	Amount	Total	Amount	Balance on	Interest
	1st April, 1965	advanced during the year	Rs.	repaid during the year	31st March, 1966	received during the year
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Dr.					
MISCELLANEOUS LOANS AND ADVANCES— <i>contd.</i>						
(72) Loans under subsidised Industrial Housing Scheme (Private Employers Project).	3,41,368	3,29,810	6,71,178	15,240	6,55,938	.....
(73) Special Advance to Individuals to meet passage expenses for higher studies abroad.	57,742	17,000	74,742	37,342	37,400	.....
(74) Special Advance to persons rendered destitute by Famine, 1943.	8,332	.....	8,332	(k)—11	8,343	.....
(75) Special Advance to paddy huskers under Paddy Husking Scheme.	37,415	.....	37,415	323	37,092	.....
(76) Loans for rendering assistance to Sunderbans fishermen through Co-operative Societies.	2,01,500	.....	2,01,500	.....	2,01,500	.....
(77) Housing Colony (Low-cost)	1,13,333	.....	1,13,333	.....	1,13,333	.....
(78) Loans for running of Coir Co-operatives.	6,875	.....	6,875	.....	6,875	.....
(79) Special Advance to Board of Secondary Education.	5,48,389	.....	5,48,389	.....	5,48,389	.....
(80) Special Advance to Potesapur Thana Relief Committee for Mat Weaving Scheme.	10,398	.....	10,398	.....	10,398	.....

(81) Loans to S. K. Ghosh in connection with passage expenses for higher training to West Germany.	500	500	500	500	500	500
(82) Loans for training of Cadets to Marine Engineering College.	1,500	1,500	908	592	592	592
(83) Loans for Plantation Labour Housing Scheme.	13,68,792	5,51,400	43,104	18,77,088	18,77,088	18,77,088
(84) Kalyani Spinning Mills Ltd.	45,79,250	43,91,000	8,04,875	81,65,375	81,65,375	81,65,375
(85) Special Advance to Calcutta Medical Aid and Research Society, Jadav-pore.	1,00,000	1,00,000	.....	1,00,000	1,00,000	1,00,000
(86) Kalyani Spinning Mills Ltd. for establishment of a second unit at Habra	43,79,000	.....	.....	43,79,000	43,79,000	43,79,000
(87) Special Advance to Dr. D. R. Sarker for doing research work at Vienna Academy of Medicine.	1,658	.....	.....	1,658	1,658	1,658
(88) Loans to North Bengal State Transport Corporation.	14,00,000	21,16,293	.....	35,16,293	35,16,293	35,16,293
(89) Loans to West Bengal Small Industries Corporation Ltd.	14,31,493	.....	8,025	13,93,468	13,93,468	13,93,468
(90) Agricultural Marketing Society (Primary).	9,68,750	2,93,943	.....	13,62,693	13,62,693	13,62,693
(91) Establishment of Rural Godowns ..	16,39,500	.....	.....	16,39,500	16,39,500	16,39,500
(92) Special advance for meeting the messing charges of police constables deputed to West Bengal from other States.	5,000	.....	.....	5,000	5,000	5,000
(93) West Bengal Children's Film Society	50,000	.....	.....	50,000	50,000	50,000
(94) Indian Red Cross Society ..	1,26,115	.....	.....	1,26,115	1,26,115	1,26,115

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

STATEMENT No. 18—DETAILED STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPaid, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR—contd.

Category of loans	Balance on	Amount	Total	Amount	Balance on	Interest
	1st April, 1965	advanced during the year		repaid during the year	31st March, 1966	received during the year
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Dr.				Dr.	
MISCELLANEOUS LOANS AND ADVANCES—contd.						
(95) Administrator-General's Advance ..	12,419	1,350	13,769	2,570	11,199	....
(96) Greater Calcutta Milk Supply Scheme	64,863	10,80,550	11,45,413	6,74,816	4,70,597	....
(97) Special Advance for training under Inter-Institutional Arrangement with Missour University.	1,700	....	1,700	....	1,700	....
(98) Loans to Durgapur Projects Ltd. ..	14,13,88,000	5,49,11,000	19,62,99,000	....	19,62,99,000	....
(99) Loans for growing vegetables ..	3,47,093	....	3,47,093	10,30	3,36,788	....
(100) Loans for Fruit Development ..	2,13,963	47,050	2,61,013	1,058	2,59,955	....
(101) Loans for Development of markets	2,96,134	1,39,000	4,35,134	(k) 23,087	4,58,221	....
(102) Loans for Development of Fishing Societies.	13,68,750	6,32,995	20,01,745	....	20,01,745	....
(103) Development of Milk Co-operatives	6,39,150	81,500	7,20,650	70,882	6,49,968	....
(104) Establishment of Co-operative Cold Storage.	12,90,500	....	12,90,500	....	12,90,500	....
(105) Loans under Project for intensive Development of Small Industries in rural areas.	76,800	7,45,200	8,22,000	....	8,22,000	....

(128) Loans to Indian Repatriates from Burma.	43,700	6,30,850	6,74,550	2,800	6,71,750	....
(129) Loans for Emergency Water Supply Scheme.	3,05,642	47,01,266	50,06,908	....	50,06,908	....
(130) Loans for Construction of Warehouses	1,00,000	....	1,00,000	....	1,00,000	....
(131) Loan for establishment of Mechanical Preparatory and Processing Plants.	3,22,000	....	3,22,000	....	3,22,000	....
(132) Loans to Durgapur Projects Ltd. for water supply to Coal Mining Machinery Project, Durgapur.	35,00,000	...	35,00,000	....	35,00,000	....
(133) Special Advance to Government Servants for Medical treatment.	500	1,000	1,550	850	755	....
(134) Loans to the Fruit and Vegetables Preservation Units.	26,000	....	26,000	....	25,000	....
(135) Loans to West Bengal Khadi and Village Industries Board.	1,52,491	...	1,52,491	1,52,491	....	....
(136) Loans for Co-operative Farming and Training—Loans for Co-operative Farming.	1,91,000	2,29,600	4,20,600	1,53,875	2,66,725	....
(137) Loans for setting up units for Processing Agricultural Produces.	11,25,000	...	11,25,000	....	11,25,000	....
(138) Special Advance to West Bengal Bhoodan Yojna Board.	8,250	11,350	19,600	....	19,600	....
LOANS FOR DEVELOPMENT OF HANDLOOM INDUSTRY—						
(139) Co-operative Societies, Handloom Industry.	42,64,266	...	42,64,266	2,12,576	40,51,690	....
(140) Weavers' Co-operative Marketing Society.	2,04,142	...	2,04,142	66,464	1,37,678	....
(141) Scheme of Share Capital to Weavers	2,95,101	17,560	3,12,661	99,191	2,74,470	....

STATEMENT No. 18—DETAILED STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND PAID, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR—*contd.*

Category of loans	Balance on 1st April, 1965	Amount advanced during the year	Total	Amount repaid during the year	Balance on 31st March, 1966	Interest received during the year
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Dr.			Rs.	Dr.	
MISCELLANEOUS LOANS AND ADVANCES—<i>contd.</i>						
Loans for Development of Handloom Industry—<i>contd.</i>						
(142) Establishment of Dye Houses ..	7,713	....	7,713	....	7,713	....
(143) Co-operative Societies, Handloom Industry (S.I.S.).	5,11,960	....	5,11,960	1,000	5,10,960	....
(144) Co-operative Societies, Handloom Industry (Woollen).	65,935	....	65,935	....	65,935	....
(145) Scheme for Share Capital to Weavers (Silk).	72,817	....	72,817	....	72,817	....
(146) Scheme for Share Capital to Weavers (Woollen).	1,215	....	1,215	....	1,215	....
(147) Loans for supply of Improved Appliances (Silk).	18,128	1,170	19,298	6,869	12,429	....
(148) Loans for supply of Improved Appliances (Woollen).	10,599	852	10,951	....	10,951	....
(149) Loans for renovation and rehabilitation of Weavers' houses.	44,012	....	44,012	....	44,012	....

(106) Loans to displaced Goldsmiths ..	15,40,946	12,45,508	37,87,445	30,739	37,66,706	....
(107) Loans under Town Compost Scheme in underdeveloped municipal and non-municipal towns.	58,348	....	58,348	1,720	56,628	....
(108) Loans for Rickshaw Pullers' and Labour Co-operative Society.	2,87,500	....	2,87,500	2,12,358	75,142	....
(109) Loans for Establishment of Dyeing, Bleaching and Processing Plant.	4,40,000	....	4,40,000	....	4,40,000	....
(110) Marketing Loans to Apex Society ..	2,20,000	....	2,20,000	....	2,20,000	....
(111) Loans to Howrah Improvement Trust for Arterial Sewerage Scheme.	....	30,00,000	30,00,000	....	30,00,000	....
(112) Loans to Howrah Improvement Trust for construction of G. T. Road Eye-pass.	....	10,00,000	10,00,000	....	10,00,000	....
(113) Loans for development of Rickshaw Pullers' and Rada Pullers' Co-operatives.	....	1,20,000	1,20,000	(k) - 2,05,500	3,25,500	....
(114) Special Advance to Shri K. K. Ray, Finance Secretary to the Government of West Bengal.	....	1,000	1,000	....	1,000	....
(115) Loans to Co-operative Societies for purchase of paddy.	....	1,68,60,360	1,66,60,350	1,15,13,750	53,46,600	....
(116) Loans to Calcutta Corporation for Water Supply and Drainage Augmentation Scheme.	....	65,00,000	65,00,000	....	65,00,000	....
(117) Loans to Howrah Improvement Trust for Slum Clearance Scheme.	....	75,000	75,000	....	75,000	....
(118) Establishment of Godowns and Sale Depots.	60,376	67,500	1,87,876	1,000	1,26,876	....

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

STATEMENT No. 18—DETAILED STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPaid, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR—contd.

Category of loans	Balance on	Amount	Total.	Amount	Balance on	Interest
	1st April, 1965.	advanced during the year.		repaid during the year.	31st March, 1966.	received during the year.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	3	3	4	5	6	7
	Dr.				Dr.	
MISCELLANEOUS LOANS AND ADVANCES—contd.						
(119) Loans for Cashewnut Development	74,837	29,740	1,04,577	....	1,04,577	....
(120) Zoological Garden, Alipore	5,000	....	5,000	....	5,000	....
(121) House Building Loan to persons affected by Natural Calamities.	5,095	....	5,095	5,078	17	....
(122) Loans for Development of Consumers' Co-operative Society.	74,25,000	8,30,210	82,55,210	....	82,55,210	....
(123) West Bengal Goods Transport Co-operative Society on account of Government Guarantee for interest.	8,400	....	8,400	....	8,400	....
(124) West Bengal Goods Transport Co-operative Society Ltd	3,76,000	....	3,76,000	....	3,76,000	....
(125) Loans under the scheme for Land Reclamation and Land Development.	20,000	....	20,000	....	20,000	....
(126) National Scholarship Scheme	6,68,656	15,85,775	22,54,431	48,746	22,05,685	....
(127) Loans to Calcutta Corporation (Slum Clearance Scheme).	44,060	27,940	72,000	....	72,000	....

**LOANS AND ADVANCES UNDER
COMMUNITY DEVELOPMENT
PROGRAMME—**

I. Community Development Programme ..	3,70,90,323	80,42,952	4,51,33,275	23,72,384	4,27,60,891	.....
II. National Extension Services Programme	5,70,291	.....	5,70,291	42,020	5,28,271	.....
Total ..	3,76,60,614	80,42,952	4,57,03,566	24,14,404	4,32,89,162	2,57,382
Total—Loans to Local Funds, Private Parties, etc.	1,38,08,81,855	24,95,90,062	1,63,04,71,917	3,62,57,305	1,59,42,14,612	2,87,46,317

LOANS TO GOVERNMENT SERVANTS—

(i) House Building Advances ..	44,16,475	30,77,814	74,94,289	5,90,476	69,03,813	80,241
(ii) Advances for purchase of motor conveyances.	7,14,512	8,20,041	15,34,553	2,80,243	12,54,310	7,842
(iii) Advances for purchase of other conveyances.	51,053	49,877	1,00,930	57,757	43,173	727
(iv) Passage Advances ..	52,161	.....	52,161	.....	52,161	.....
(v) Other Advances ..	766	.....	766	200	566	.....
Total ..	52,34,967	39,47,732	91,82,699	9,28,076	82,54,023	88,810
Total—Loans and Advances by the State/Union Territory Governments.	1,38,01,16,822	25,35,37,794	1,63,98,54,616	3,71,85,981	1,60,24,68,635	2,88,35,127

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

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

		Sinking Fund.		
	Rs.		Rs.	
Balance on 1st April, 1965	..	20,21,63,837	..	..
Amount appropriated from Revenue	..	4,19,12,000	..	..
Interest on Investments	..	60,12,932	..	..
Total	..	25,00,88,769		Total .. 25,00,88,769
<hr/>				
		Investment Account		
Balance on 1st April, 1965	..	11,81,65,987	..	..
Amount invested	..	3,77,67,500	..	..
Total	..	15,59,33,487		Total .. 15,59,33,487

(A) Loanwise details of the transactions are given in Annexure at pages 149-150.

(B) Loanwise details of the transactions are given in Statement No. 19 at pages 151-152.

(150) Loans for Development of Handicraft Co-operative.	1,48,106	8,350	1,56,456	5,780	1,50,676	.....
(151) Loans for cottage and small-scale Industries.	15,495	.....	15,495	15,495	.....	.....
(152) Scheme for Working Capital to Weavers (Cotton).	13,23,418	4,13,450	17,36,868	1,54,007	15,82,861	.....
(153) Scheme for Working Capital to Weavers (Silk).	1,32,075	31,000	1,63,075	.....	1,63,075	.....
(154) Scheme for Working Capital to Weavers (Woollen).	43,800	9,900	53,700	.....	53,700	.....
(155) Loans for supply of Improved Appliances (Cotton).	2,01,136	9,535	2,10,671	16,917	1,93,754	.....
(156) Loans for Housing Colony of Weavers (Cotton).	.....	28,333	28,333	.....	28,333	.....
Loans under Intensive Feed Production Scheme.						
(157) Unionwari Tank Fishery Development Scheme.	99,807	.....	99,807	10,694	89,113	.....
(158) Improvement of Tank Fisheries in dry districts.	49,152	.....	49,152	12,596	36,556	.....
(159) Loans to owners or lessees of Beel Fisheries.	93,862	.....	93,862	.....	93,862	.....
(160) Loans to big growers	3,75,116	.....	3,75,116	(k) - 2,922	3,78,038	.....
(161) Loans for Development of Palm Gur Industry.	6,968	.....	6,968	.....	6,968	.....
Rehabilitation Scheme.						
(162) Loans to Artisans	20,69,833	1,500	20,71,333	2,01,111	18,70,222	.....

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

STATEMENT No. 18—DETAILED STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPaid. INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR—*concl'd.*

Category of loans.	Balance on 1st April, 1965.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1966.	Interest received during the year.
	1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Dr.					
MISCELLANEOUS LOANS AND ADVANCES—<i>concl'd.</i>						
Loans under Development Schemes.						
UNIVERSITY EDUCATION						
(163) Calcutta University ..	1,99,236	1,63,747	3,62,983	37,009	3,25,974	.....
(164) Jadavpur University ..	1,60,000	.....	1,60,000	.....	1,60,000	.....
(165) Burdwan University ..	2,26,239	.....	2,26,239	5,992	2,30,947	.....
Special Schemes for Girls.						
(166) Construction of hostels for girls in Colleges (Hooghly Women's College).	65,562	.....	65,562	(k) - 1,950	67,512	.....
EDUCATIONAL INSTITUTIONS.						
(167) Loans to Educational Institutions ..	42,78,273	73,657	43,51,930	2,11,719	41,40,211	.....
Total—Miscellaneous Loans and Advances	84,26,36,839	22,30,59,086	1,06,56,95,925	2,18,57,444	1,04,38,38,461	2,90,41,383
Loans and Advances to Displaced persons	42,70,24,407	23,91,101	42,94,15,508	10,59,689	42,83,55,819	3,09,167

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

Description of loan.	Sinking Fund Investment Account.						Remarks.		
	Balance on 1st April, 1965.			Total.			Balance on 31st March, 1966.	Face value.	Market value.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	2	3	4	5	6	7	8	9	
4 per cent. West Bengal Loan, 1964 ..	68,71,250	..	68,71,250	..	68,71,250	68,80,000	68,80,000	65,56,270	
4 per cent. West Bengal Loan, 1967 ..	2,06,17,125	69,65,000	2,75,82,125	..	2,75,82,125	2,76,61,000	2,76,61,000	2,58,12,490	
4 per cent. West Bengal Loan, 1968 ..	1,63,05,500	69,65,000	2,32,70,500	..	2,32,70,500	2,33,40,000	2,33,40,000	2,17,95,000	
4½ per cent. West Bengal Loan, 1970 ..	1,24,45,650	64,67,500	1,89,13,150	..	1,89,13,150	1,89,75,800	1,89,75,800	1,80,17,820	
4 per cent. West Bengal Loan, 1971 ..	2,23,33,112	9,90,000	2,33,23,112	..	2,33,23,112	2,33,92,500	2,33,92,500	2,17,30,220	
4 per cent. West Bengal Loan, 1969 ..	75,17,375	79,45,000	1,54,62,375	..	1,54,62,375	1,55,40,000	1,55,40,000	1,39,97,125	
4½ per cent. West Bengal Loan, 1972 ..	79,54,500	44,65,000	1,24,19,500	..	1,24,19,500	1,24,35,000	1,24,35,000	1,17,47,737	
4½ per cent. West Bengal Loan, 1974 ..	9,55,200	19,90,000	29,45,200	..	29,45,200	29,45,200	29,60,000	26,88,200	

Sinking Fund—

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

Description of loans.	Sinking Fund Investment Account.								Remarks.
	Balance on 1st April, 1965.	Purchase of securities.	Total.	Sale of securities.	Balance on 31st March, 1966.	Face value.	Market value.		
1	2	3	4	5	6	7	8		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Depreciation Funds—									
4 per cent. West Bengal Loan, 1964	20,80,500	..	20,80,500	..	20,80,500	20,83,000	19,70,220		
4 per cent. West Bengal Loan, 1967	47,08,050	3,96,000	51,04,050	..	51,04,050	51,20,000	47,54,250		
4 per cent. West Bengal Loan, 1968	44,17,800	3,96,000	48,13,800	..	48,13,800	48,40,000	43,62,900		
4½ per cent. West Bengal Loan, 1970	50,86,615	1,98,000	52,84,615	..	52,84,615	53,00,200	49,22,375		
4 per cent. West Bengal Loan, 1971	47,21,500	1,98,000	49,19,500	..	49,19,500	49,27,000	46,14,170		
4½ per cent. West Bengal Loan, 1972	6,86,590	1,98,000	8,84,590	..	8,84,590	8,88,000	8,47,040		
4 per cent. West Bengal Loan, 1969	12,78,630	3,96,000	16,74,630	..	16,74,630	16,86,000	14,65,305		
4½ per cent. West Bengal Loan, 1974	1,86,590	1,98,000	3,84,590	..	3,84,590	3,88,000	3,47,040		
Grand Total	11,81,65,987	3,77,67,500	15,59,33,487	..	15,59,33,487	15,64,16,500	14,56,26,162		

ANNEXURE TO STATEMENT No. 19

Sinking Funds for Amortisation of Loans.

Description of loan.	Balance on 1st April, 1965.	Amount appropriated from revenue.	Interest on Investments.	Total.		Amount transferred to Miscellaneous Government Account for extinguishing Sinking Fund applied in cancellation of securities.	Balance on 31st March, 1966.
				Rs.	Rs.		
3½ per cent. West Bengal Loan, 1962 ..	1,39,030	.....	.....	1,39,030	.....	1,39,030
4 per cent. West Bengal Loan, 1963 ..	6,10,540	.....	.....	6,10,540	.....	6,10,540
4 per cent. West Bengal Loan, 1964 ..	4,66,836	.....	2,78,950	7,45,786	.....	7,45,786
4 per cent. West Bengal Loan, 1967 ..	4,09,62,167	45,80,000	10,33,565	4,65,75,732	.....	4,65,75,732
4 per cent. West Bengal Loan, 1968 ..	3,34,89,550	42,20,000	8,48,200	3,85,57,750	.....	3,85,57,750
4½ per cent. West Bengal Loan, 1970 ..	1,73,59,138	26,10,000	6,72,288	2,06,41,426	.....	2,06,41,426
4 per cent. West Bengal Loan, 1971 ..	2,12,12,183	37,30,000	10,14,319	2,59,56,502	.....	2,59,56,502
4 per cent. West Bengal Loan, 1969 ..	2,38,34,088	61,37,000	5,36,975	3,05,08,063	.....	3,05,08,063
4½ per cent. West Bengal Loan, 1972 ..	1,36,32,759	44,90,000	4,85,661	1,86,08,420	.....	1,86,08,420
4½ per cent. West Bengal Loan, 1974 ..	71,50,800	36,34,000	1,00,600	1,08,85,400	.....	1,08,85,400
4½ per cent. West Bengal Loan, 1976 ..	.....	34,77,000	.....	34,77,000	.....	34,77,000

Sinking Funds—

ANNEXURE TO STATEMENT No. 19—*concl'd.*

Sinking Funds for Amortisation of Loans—concl'd.

Description of loan.	Balance on	Amount	Interest on	Total.	Amount	Balance on
	1st April, 1965.	appropriated from revenue.	Investments.		transferred to Miscellaneous Government Account for extinguishing Sinking Fund applied in cancellation of securities.	31st March, 1966.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Depreciation Fund—						
3½ epr cent. West Bengal Loan, 1962 ..	33,490	.....	.....	33,490	.....	33,490
4 per cent. West Bengal Loan, 1963 ..	79,640	.....	.....	79,640	.....	79,640
4 per cent. West Bengal Loan, 1964 ..	.....	.....	84,570	84,570	.....	84,570
4 per cent. West Bengal Loan, 1967 ..	1,19,08,225	13,80,000	2,06,850	1,34,95,075	.....	1,34,95,075
4 per cent. West Bengal Loan, 1968 ..	98,60,000	12,40,000	2,00,300	1,13,00,300	.....	1,13,00,300
4½ per cent. West Bengal Loan, 1970 ..	51,26,029	7,80,000	2,26,649	61,32,678	.....	61,32,678
4 per cent. West Bengal Loan, 1971 ..	61,84,015	11,57,000	2,01,930	75,42,945	.....	75,42,945
4½ per cent. West Bengal Loan, 1972 ..	34,57,340	11,75,000	35,620	46,67,960	.....	46,67,960
4 per cent. West Bengal Loan, 1969 ..	45,03,542	11,66,000	72,085	57,41,627	.....	57,41,627
4½ per cent. West Bengal Loan, 1974 ..	21,54,465	10,86,000	14,370	32,54,835	.....	32,54,835
4½ per cent. West Bengal Loan, 1976 ..	.....	10,50,000	.....	10,50,000	.....	10,50,000
Total ..	20,21,63,837	4,19,12,000	60,12,932	25,00,88,769	.....	25,00,88,769

22. Deposit Account of grants made by the Indian Central Coconut Committee.	2,47,964	..	2,47,964	..	2,47,964	..	2,47,964	..	3,37,934
23. Deposit Account of grants by the Indian Central Tobacco Committee.	6,791	..	6,791	..	6,780	..	6,780	..	6,780
24. Deposit Account of grants made by the Khedi and Village Industries Commission.	3,32,337	..	3,32,337	..	3,32,837	..	3,32,837	..	3,32,337
25. Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions.	7,87,595	.	7,87,595	.	7,87,595	..	7,87,595	..	7,87,595
26. Deposit Account of grants made by the Central Silk Board.	3	..	3	..	..	..	..	..	..
27. Deposit Account of grants made by National Cooperative Development Corporation.	63,47,855	.	63,47,855	..	99,33,335	..	99,33,335	..	98,33,335
28. Deposit Account of grants made by the National Council of Educational Research and Training	..	..	..	..	31,377	..	31,377	..	31,377
29. Deposit Account of grants made by the Flood Relief Committee.	10,102	..	10,102	..	10,102	..	10,102	..	10,102
30. Deposit Account of grants out of Ford Foundation Fund for giving loans to Artisans.	25,000	..	25,000	..	25,000	..	25,000	..	25,000
31. Deposit Account of grants from the Wheat Associates of U.S.A.	89,167	..	89,167	..	57,678	..	57,678	..	57,678
32. Deposit Account of grants made by the Indian Council of Medical Research.	3,06,390	..	3,06,390	..	5,02,060	..	5,02,060	..	5,02,060
33. Deposit Account of grants made by the Indian Central Spices and Cashewnut Committee.	..	.	..	.	17,085	..	17,085	..	17,085
Total	5,91,07,935	40,96,273	6,32,04,208	7,38,51,809	40,93,863	7,79,45,672	40,93,863	7,79,45,672	7,79,45,672

Other Funds and Deposit Accounts.

Name of Reserve Fund or Deposit Accounts.	Balance on 1st April, 1965.			Balance on 31st March, 1966.		
	Cash.	Investment.	Total.	Cash.	Investment.	Total.
1	2	3	4	5	6	7
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
1. Depreciation Reserve Fund of Government Bus Services.	5,09,932	..	5,09,932	10,72,416	..	10,72,416
2. Reserve Fund—Transport	22,700	..	22,700	35,100	..	35,100
3. Depreciation Reserve Fund—Electricity	5,72,800	..	5,72,800	5,72,800	..	5,72,800
4. Deposits of State Transport Corporations—						
(i) Deposits of Calcutta State Transport Corporation.	2,66,81,242	..	2,66,81,242	8,69,81,242	..	2,66,81,242
(ii) Deposit of North Bengal State Transport Corporation.	23,737	..	23,737	23,737	..	23,737
5. Deposit of the State Electricity Board	50,00,000	..	50,00,000	96,95,200	..	96,95,200
6. Deposits of Durgapur Projects Limited Depreciation Reserve Fund.	..	..	..	1,00,00,000	..	1,00,00,000
7. West Bengal Famine Insurance Fund	2,50,245	20,04,188	22,54,437	9,20,049	20,01,772	23,27,421
8. General Reserve Fund for Cooch Behar	95,61,484	20,92,991	1,16,53,575	95,69,268	20,92,091	1,16,61,359
9. West Bengal Co-operative Development Fund	1,89,401	..	1,89,401	2,72,861	..	2,72,861
10. Depreciation/Renewal Reserves of Government Non-Commercial undertakings—Government Presses.	19,33,343	..	19,33,343	19,61,612	..	19,61,612
11. West Bengal State Agricultural Credit Relief and Guarantee Fund.	1,50,000	..	1,50,000	2,00,000	..	2,00,000
12. Fund for promotion of education amongst educationally backward classes.	..	..	..	1,24,750	..	1,24,750

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

Name of Reserve Fund or Deposit Accounts	Balance on 1st April, 1965.			Balance on 31st March, 1966.		
	Cash.	Investment.	Total.	Cash.	Investment.	Total.
1	3	3	4	5.	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
13. Subventions from the Central Road Fund	47,76,175	--	47,76,175	1,72,765	--	1,72,765
14. Deposit Account of grants made by the Indian Central Jute Committee	18,156	--	18,156	18,191	--	18,191
15. Deposit Account of grants made by the Indian Council of Agricultural Research	9,03,452	--	9,03,452	6,67,857	--	6,67,857
16. Deposit Account of grants made by the Indian Central Sugarcane Committee	1,15,376	--	1,15,376	1,18,370	--	1,18,270
17. Deposit Account of grants made by the Indian Central Oilseeds Committee	56,914	--	56,914	56,938	--	56,938
18. Deposit Account of grants made by the Central Tea Board	1,18,124	--	1,18,124	1,18,124	--	1,18,124
19. Deposit Account of grants made by the University Grants Commission	--	--	--	1,36,000	--	1,36,000
20. Deposit Account of grants made by the Council of Scientific and Industrial Research	167	--	167	167	--	167
21. Deposit Account of grants made by the Indian Central Areca nut Committee	71,589	--	71,589	77,589	--	77,589

APPENDIX

(Referred to in sub-para. 2 of Explanatory Note 2 under Statement No 8 of this Compilation.)

STATEMENT SHOWING CASES IN WHICH CERTAIN DETAILS/INFORMATION ARE AWAITED FROM THE TREASURY OFFICERS IN CONNECTION WITH THE RECONCILIATION OF BALANCES.

Serial No.	Head of Account.	Earliest year to which difference relates.	Amount of difference, Rs.
0—Public Debt—			
IV—Other Loans—			
	Loans from the National Co-operative Development Corporation	1965-66	5,39,768
2—Loans and Advances by the State /Union Territory Government—Loans to Local Funds, Private Parties, etc.			
<i>Advances to Cultivators</i>			
1.	Agriculturists' Loan Act, XII of 1884	1964-65	8,95,980
2.	Loans under the Scheme for Distribution of Chemical Fertilisers .	1964-65	1,02,609
<i>Miscellaneous Loans and Advances</i>			
1	Medium term loan for fish production in semi-closed tank ¹	1964-65	27,639
2.	Cattle purchase loan	1964-65	1,82,622
3.	Loans to Co-operative Bank and Multipurpose Societies	1964-65	25,400
4.	Loans to Non-Credit Co-operative Societies	1964-65	7,55,754
5.	Loans to other Co-operative Societies	1965-66	12,440
6.	Loans to Artisans	1964-65	11,980
7.	Loans to West Bengal State Electricity Board	1965-66	1,57,328
8.	Loans to Educational Institutions	1965-66	66,715
	Loans to Displaced Persons	1960-61	5,25,161
<i>Loans to Government Servants</i>			
1.	House Building Advance	1964-65	17,311
2.	Passage Advance	1964-65	26,202
3.	Purchase of Motor Conveyances	1964-65	16,615
8—Unfunded Debt.			
<i>State Provident Fund</i>			
1.	General Provident Fund (Rupee Branch)	1963-64	2,78,367
2.	Contributory Provident Fund (Rupee Branch)	1963-64	4,32,516
3.	All India Service Provident Fund	1964-65	1,36,163
4.	Indian Civil Service Provident Fund — —	1965-66	2,87,544

APPENDIX

(Referred to in sub-para. 2 of Explanatory Note under Statement No. 8 of this Compilation.)

STATEMENT SHOWING CASES IN WHICH CERTAIN DETAILS/INFORMATION ARE AWAITED FROM THE TREASURY OFFICERS IN CONNECTION WITH THE RECONCILIATION OF BALANCES—*concl'd.*

Serial No.	Head of Account.	Earliest year to which difference relates.	Amount of difference.
			Rs.
T— Deposits and Advances.			
<i>Deposits of Local Funds</i>			
1.	Municipal Funds	1962-63	6,04,730
2.	West Bengal Board of Secondary Education Fund ..	1964-65	1,84,308
3.	West Bengal State Electricity Board	1964-65	3,14,740
4.	Zilla Parishad Funds	1964-65	2,75,948
5.	Anchal Parishad Funds	1964-65	16,39,540
6.	Calcutta State Transport Corporation Fund ..	1965-66	1,53,597
7.	Khadi Fund	1964-65	5,52,177
8.	District Primary Education Fund	1964-65	34,45,634
<i>Civil Deposits</i>			
1.	Deposits for works done for Public bodies or private individuals.	1962-63	1,40,190
2.	Public Works Deposits	1965-66	33,77,255
3.	Personal Deposits	1965-66	43,10,727
4.	Civil Court Deposits	1965-66	3,20,003
5.	Revenue Deposits	1965-66	4,95,783
6.	Deposits of Chairman, Calcutta Improvement Trust ..	1965-66	18,13,290
<i>Departmental Advances.</i>			
	Festival Advances	1960-61	1,10,02,326
PART IV— SUSPENSE.			
	Cheques and Bills—Pre-audit Cheques	1964-65	1,07,737