



सत्यमेव जयते

**Government of West Bengal**

**Finance Accounts  
1970-71**

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Comptroller and Auditor-General of India

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**CERTIFICATE OF THE COMPTROLLER AND AUDITOR-GENERAL  
OF INDIA**

This compilation containing the Finance Accounts of the Government of West Bengal for the year 1970-71 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. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, presented separately, supplement this compilation.

These accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971. Subject to the observations in this compilation and to those in my report on the accounts of the Government of West Bengal for the year 1970-71, the accounts now presented are correct statements of the receipts and outgoings of the Government of West Bengal for the year 1970-71.



*Comptroller and Auditor-General of India.*

NEW DELHI:

*The*

**29 APR 1974**



## INTRODUCTORY

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

Part I—Consolidated Fund.

Part II—Contingency Fund.

Part III—Public Account.

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

(1) Revenue;

(2) Capital; and

(3) Debt (comprising Public Debt, Loans and Advances and Inter-State Settlement).

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

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

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

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

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

(1) Debt (Other than that included in Part I) and Deposits, and

(2) Remittances.

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

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

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

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

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

**4. System of Accounts :** The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year ending 31st March 1971 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

(In lakhs of rupees)

Receipts	Actuals	
	1969-70	1970-71
<b>PART I—</b>		
<b>(1) Revenue</b>		
<b>A—Taxes, Duties and Other Principal Heads of Revenue—</b>		
IV—Taxes on Income other than Corporation Tax	.. 28,95.42	34,96.16
V—Estate Duty	.. .. 52.18	64.21
IX—Land Revenue	.. .. 10,10.58	5,90.14
X—State Excise Duties	.. .. 16,08.32	17,08.47
XI—Taxes on Vehicles	.. .. 6,24.94	6,57.75
XII—Sales Tax	.. .. 63,30.43	67,93.03
XIII—Other Taxes and Duties	.. .. 21,18.31	22,82.50
XIV—Stamps	.. .. 7,74.90	7,72.57
XV—Registration Fees	.. .. 1,55.89	1,70.32
Total—A—Taxes, Duties and Other Principal Heads of Revenue	1,55,70.97	1,65,35.09
<b>B—Debt Services—</b>		
XVI—Interest	.. .. 4,64.76	4,04.28
Total—B—Debt Services	4,64.76	4,04.28
<b>C—Administrative Services—</b>		
XVII—Administration of Justice	.. .. 57.29	48.36
XVIII—Jails	.. .. 15.36	18.93
XIX—Police	.. .. 61.27	95.08
XXI—Miscellaneous Departments	.. .. 2,59.78	1,57.04
Total—C—Administrative Services	3,93.70	3,19.41

## OF TRANSACTIONS

(In lakhs of rupees)

Disbursements	Actuals	
	1969-70	1970-71
<b>CONSOLIDATED FUND</b>		
<b>(1) Revenue</b>		
<b>A—Collection of Taxes, Duties and Other Principal Revenues—</b>		
4—Taxes on Income other than Corporation Tax .. .. .	10.95	10.24
9—Land Revenue .. .. .	7,02.08	6,38.71
10—State Excise Duties .. .. .	1,18.52	1,09.77
11—Taxes on Vehicles .. .. .	22.82	20.65
12—Sales Tax .. .. .	67.17	64.92
13—Other Taxes and Duties .. .. .	22.60	35.74
14—Stamps .. .. .	26.98	28.32
15—Registration Fees .. .. .	82.68	84.85
<b>Total—A—Collection of Taxes, Duties and Other Principal Revenues</b>	<b>10,53.80</b>	<b>9,93.20</b>
<b>B—Debt Services—</b>		
16—Interest on Debt and Other Obligations .. .. .	23,82.03	42,11.47
17—Appropriation for Reduction or Avoidance of Debt .. .. .	5,27.80	5,72.63
<b>Total—B—Debt Services .. .. .</b>	<b>29,09.83</b>	<b>47,84.10</b>
<b>C—Administrative Services—</b>		
18—Parliament, State/Union Territory Legislature .. .. .	65.88	1,46.93
19—General Administration .. .. .	7,65.37	7,29.37
21—Administration of Justice .. .. .	2,84.49	2,80.75
22—Jails .. .. .	1,99.53	2,19.31
23—Police .. .. .	24,20.39	24,27.44
26—Miscellaneous Departments .. .. .	6,41.30	7,69.55
<b>Total—C—Administrative Services .. .. .</b>	<b>43,76.96</b>	<b>45,73.35</b>

## STATEMENT No. 1—SUMMARY

(In lakhs of rupees)

Receipts	Actuals	
	1969-70	1970-71
<b>PART I—</b>		
<b>(1) Revenue—contd.</b>		
<b>D—Social and Developmental Services—</b>		
XXII—Education .. .. .	72.67	65.30
XXIII—Medical .. .. .	94.18	76.19
XXIV—Public Health .. .. .	20.18	14.65
XXV—Agriculture .. .. .	4,74.84	2,98.53
XXVII—Animal Husbandry .. .. .	28.10	48.43
XXVIII—Co-operation .. .. .	12.71	9.81
XXIX—Industries .. .. .	2,54.58	2,60.76
XXXI—Community Development Projects, National Extension Service and Local Development Works	2.74	1.61
XXXII—Miscellaneous Social and Developmental Organisations.	5,00.93	3,72.64
<b>Total—D—Social and Developmental Services .. .. .</b>	<b>14,60.93</b>	<b>11,47.92</b>
<b>E—Multipurpose River Schemes, Irrigation and Electricity Schemes—</b>		
XXXIII—Multipurpose River Schemes .. .. .	43.17	50.17
XXXIV—Irrigation, Navigation, Embankment and Drainage Works (Commercial)	20.85	15.48
XXXV—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)	12.69	7.63
<b>Total—E—Multipurpose River Schemes, Irrigation and Electricity Schemes</b>	<b>76.71</b>	<b>73.28</b>
<b>F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—</b>		
XXXVII—Public Works .. .. .	1,22.98	85.74
<b>Total—F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements</b>	<b>1,22.98</b>	<b>85.74</b>

OF TRANSACTIONS—*contd.*

(In lakhs of rupees)

Disbursements	Actuals	
	1969-70	1970-71
<b>CONSOLIDATED FUND—<i>contd.</i></b>		
<b>(1) Revenue—<i>contd.</i></b>		
<b>D—Social and Developmental Services—</b>		
27—Scientific Departments .. .. .	0.61	0.66
28—Education .. .. .	59,06.15	69,62.32
29—Medical .. .. .	19,54.21	19,60.34
30—Public Health .. .. .	8,69.19	7,08.30
31—Agriculture .. .. .	12,48.64	13,32.62
33—Animal Husbandry .. .. .	2,36.51	2,52.74
34—Co-operation .. .. .	1,24.73	1,12.95
35—Industries .. .. .	5,44.50	5,18.79
37—Community Development Projects, National Extension Service and Local Development Works	5,07.82	4,84.23
38—Labour and Employment .. .. .	4,95.46	4,96.36
39—Miscellaneous Social and Developmental Organisations ..	4,29.41	3,77.67
<b>Total—D—Social and Developmental Services ..</b>	<b>1,23,17.23</b>	<b>1,32,06.98</b>
<b>E—Multipurpose River Schemes, Irrigation and Electricity Schemes—</b>		
42—Multipurpose River Schemes .. .. .	3,82.72	3,92.91
43—Irrigation, Navigation, Embankment and Drainage Works (Commercial)	1,13.39	1,15.09
44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)	6,67.81	8,02.56
<b>Total—E—Multipurpose River Schemes, Irrigation and Electricity Schemes</b>	<b>11,63.92</b>	<b>13,10.56</b>
<b>F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—</b>		
50—Public Works .. .. .	14,29.92	12,87.20
51A—Greater Calcutta Development Schemes .. .. .	89.33	1,56.75
<b>Total—F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements</b>	<b>15,19.25</b>	<b>14,43.95</b>

## STATEMENT No. 1—SUMMARY

(In lakhs of rupees)

Receipts	Actuals	
	1969-70	1970-71
<b>PART I—</b>		
<b>(1) Revenue—concl'd.</b>		
<b>G—Transport and Communications (Other than Roads)—</b>		
XXXIX—Ports and Pilotage .. .. .	0.42	0.37
XLIII—Road and Water Transport Schemes .. .. .	38.77	28.96
Total—G—Transport and Communications (Other than Roads)	39.19	29.33
<b>I—Miscellaneous—</b>		
XLVIII—Contributions and Recoveries towards Pensions and Other Retirement Benefits	14.19	14.45
XLIX—Stationery and Printing .. .. .	9.58	8.47
LI—Forest .. .. .	2,44.76	2,20.51
LII—Miscellaneous .. .. .	10,82.08	5,56.91
Total—I—Miscellaneous .. .. .	13,50.55	8,00.34
<b>J—Contributions and Miscellaneous Adjustments—</b>		
LV—State's share of Union Excise Duties .. .. .	22,66.91	28,15.43
LVI—Grants-in-aid from Central Government .. .. .	44,16.21	45,80.14
LVII—Miscellaneous adjustments between Central and State/ Union Territory Governments	3.19	8.43
LVIII—Dividends, etc., from Commercial and other Undertakings	2.47	2.13
Total—J—Contributions and Miscellaneous Adjustments	66,88.78	74,06.13
<b>K—Extraordinary Items—</b>		
LX—Extraordinary Receipts .. .. .	- 1.02(a)	..
LXI—Pre-partition Receipts .. .. .	(b)	..
Total—K—Extraordinary Items .. .. .	- 1.02	..
Total—Revenue Receipts .. .. .	2,61,67.55	2,68,01.52

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

(b) Rs. 587.

OF TRANSACTIONS—*contd.*

Disbursements	(In lakhs of Rupees)	
	Actuals	
	1969-70	1970-71
<b>CONSOLIDATED FUND—<i>contd.</i></b>		
<b>(1) Revenue—<i>concl.</i></b>		
<b>G—Transport and Communications (Other than Roads)—</b>		
53—Ports and Pilotage .. .. .	17·37	18·62
57—Road and Water Transport Schemes .. .. .	69·82	52·59
Total—G—Transport and Communications (Other than Roads)	<u>87·19</u>	<u>71·21</u>
<b>I—Miscellaneous—</b>		
64—Famine Relief .. .. .	7,22·53	13,24·47
65—Pensions and Other Retirement Benefits .. .. .	3,30·77	3,37·46
67—Privy Purses and Allowances of Indian Rulers .. .. .	0·24	0·17
68—Stationery and Printing .. .. .	1,07·00	1,08·42
70—Forest .. .. .	2,32·33	2,59·80
71—Miscellaneous .. .. .	23,23·99	18,93·34
Total—I—Miscellaneous .. .. .	<u>37,16·86</u>	<u>39,23·66</u>
<b>J—Contributions and Miscellaneous Adjustments—</b>		
76—Other Miscellaneous Compensations and Assignments .. .. .	28·88	35·99
Total—J—Contributions and Miscellaneous Adjustments	<u>28·88</u>	<u>35·99</u>
Total—Expenditure on Revenue Account .. .. .	<u>2,71,73·92</u>	<u>3,03,43·00</u>
Revenue Deficit .. .. .	<u>- 10,06·37</u>	<u>- 35,41·48</u>
<b>(2) Capital</b>		
Capital Expenditure Outside the Revenue Account .. .. .	27,91·49	26,89·39
(Figures for each Major Head are given in Statement No. 2)	..	..
Total—Expenditure	<u>2,99,65·41</u>	<u>3,29,82·39</u>

## STATEMENT NO. 1—SUMMARY

(In lakhs of ruppee)

Receipts	Actuals	
	1969-70	1970-71

## PART I—

## (3) Debt

## Public Debt—

Permanent Debt	..	..	..	..	12,49.98	12,70.22
Floating Debt	..	..	..	..	40,29.52	27,14.71
Loans from the Central Government	..	..	..	..	59,26.18	1,06,77.84
Other Loans	..	..	..	..	1,47.43	1,64.99
					<hr/>	<hr/>
Total	..	..	..	..	1,13,53.11	1,48,27.76
					<hr/>	<hr/>

Loans and Advances by the State and Union Territory Govern-  
ments—

Recoveries of Loans and Advances	..	..	..	..	10,43.05	7,42.56
					<hr/>	<hr/>
Total—Consolidated Fund	..	..	..	..	3,85,63.71	4,23,71.84
					<hr/>	<hr/>

## PART II—

Contingency Fund	..	..	..	..	69.54(a)	24.91(b)
					<hr/>	<hr/>
Total—Contingency Fund	..	..	..	..	69.54	24.91

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

(b) Includes Rs. 1.05 lakhs spent from advances obtained from Contingency Fund during earlier years and recouped to the Fund during 1970-71. Details are given in Appendix I.



OF TRANSACTIONS—*contd.*

(In lakhs of rupees)

Disbursements	Actuals	
	1969-70	1970-71
<b>CONSOLIDATED FUND—<i>concl'd.</i></b>		
<b>(3) Debt</b>		
<b>Public Debt—</b>		
Permanent Debt .. .. .	7,12.33	5,20.95
Floating Debt .. .. .	40,29.52	27,14.71
Loans from the Central Government .. .. .	43,45.19	47,76.69
Other Loans .. .. .	52.03	98.70
Total .. .. .	91,39.07	81,11.05
 <b>Loans and Advances by the State and Union Territory Governments—</b>		
Loans and Advances .. .. .	16,20.10	37,30.42
Total—Consolidated Fund .. .. .	4,07,24.58	4,48,23.86
 <b>CONTINGENCY FUND</b>		
Contingency Fund .. .. .	7.04(c)	42.63(d)
Total—Contingency Fund .. .. .	7.04	42.63

(c) Out of this Rs. 6,22,384 represent expenditure met out of Contingency Fund during 1969-70 and not recouped to the Fund till the close of the year.

(d) Includes Rs. 18.77 lakhs spent from advances obtained from Contingency Fund during 1970-71 and not recouped to the Fund till the close of the year. Details are given in Appendix II.

## STATEMENT NO. 1—SUMMARY

(In lakhs of rupees)

Receipts	Actuals	
	1969-70	1970-71
<b>PART III</b>		
<b>Debt (Other than that mentioned in Part I).</b>		
Unfunded Debt .. .. .	6,50.96	6,57.10
Deposits and Advances (a) .. .. .	..	..
<b>Deposits Bearing Interest—</b>		
A—Reserve Funds .. .. .	10.29	0.17
B—Other Deposit Accounts .. .. .	..	..
<b>Deposits not Bearing Interest—</b>		
A—Sinking Funds .. .. .	9,03.22	6,69.22
B—Reserve Funds .. .. .	1,46.34	2,01.20
C—Other Deposit Accounts .. .. .	94,63.47	1,09,80.95
Advances not Bearing Interest .. .. .	6,10.52	5,77.27
Suspense .. .. .	1,62,05.44	2,60,02.86
Miscellaneous .. .. .	5,28.32	3,55.86
Remittances .. .. .	42,99.85	55,60.16
<b>Total—Public Account .. .. .</b>	<b>3,28,18.41</b>	<b>4,50,04.79</b>
<b>Total—Receipts .. .. .</b>	<b>7,14,51.66</b>	<b>8,74,01.54</b>
<b>Opening Cash Balance .. .. .</b>	<b>10,09.42</b>	<b>— 21,86.55</b>
<b>Grand Total .. .. .</b>	<b>7,24,61.08</b>	<b>8,52,14.99</b>

(a) For details by minor heads refer to Statement no. 16.

## OF TRANSACTIONS—concl'd.

(In lakhs of rupees)

Disbursement:	Actuals	
	1969-70	1970-71
<b>PUBLIC ACCOUNT.</b>		
<b>Deposits and Remittances</b>		
Unfunded Debt .. .. .	2,98.64	3,26.46
Deposits and Advances (a) .. .. .		
Deposits Bearing Interest—		
A—Reserve Funds .. .. .		
B—Other Deposit Accounts .. .. .		
Deposits not Bearing Interest—		
A—Sinking Funds .. .. .	5,43.52	3,56.87
B—Reserve Funds .. .. .	1,40.51	1,29.80
C—Other Deposit Accounts .. .. .	95,41.53	1,02,31.05
Advances not Bearing Interest .. .. .	6,42.34	6,32.48
Suspense .. .. .	1,48,66.60	2,04,71.08
Miscellaneous .. .. .		
Remittances .. .. .	78,82.87	88,76.56
<b>Total—Public Account .. .. .</b>	<b>3,39,16.01</b>	<b>4,10,24.30</b>
<b>Total—Disbursements .. .. .</b>	<b>7,46,47.63</b>	<b>8,58,90.79</b>
Closing Cash Balance .. .. .	- 21,86.55	- 6,75.80(b)
<b>Grand Total .. .. .</b>	<b>7,24,61.08</b>	<b>8,52,14.99</b>

(b) Represents balance as per Government accounts. This comprises Rs. 23.86 lakhs in treasuries, overdraft of Rs. 17,01.07 lakhs from the Reserve Bank of India and Rs. 1.41 lakhs as remittances in transit. The amount overdrawn has been arrived at after taking into account the adjustment of Inter-Governmental Transactions relating to 1970-71 advised to the Reserve Bank of India up to 24th April 1971. Please see explanatory note 6 below statement no. 7 (page 35).

**Explanatory notes:**

1. *Receipts from Central Government.*—Of the total revenue receipts of Rs. 268.02 crores in 1970-71, Rs. 108.48 crores were received from Government of India as shown below:—

	(In crores of rupees.)
(i) Share of net proceeds of taxes on Income other than Corporation Tax ..	43.88
(ii) Estate Duty .. .. .	0.64
(iii) Share of Union Excise Duties .. .. .	28.16
(iv) Grants in lieu of tax on railway passenger fares .. .. .	0.89
(v) Other grants received from the Government of India .. .. .	44.91
Total ..	108.48

2. *Taxation changes during the year.*—A new tax, viz., tax on entry of goods into Calcutta Metropolitan Area, contemplated in the Budget Estimate for 1970-71, was imposed from 16th November 1970. The estimated receipt therefrom for the year was Rs. 6.00 crores; the actual yield during the year was Rs. 2.39 crores.

3. *Revenue Receipts.*—The increase of Rs. 6.34 crores in revenue receipts from Rs. 261.68 crores in 1969-70 to Rs. 268.02 crores in 1970-71 was mainly under:—

Major head of account.	(In crores of rupees ) Increase	Reasons for the increase.
Taxes on Income other than Corporation Tax.	6.01	Increase in the share of net proceeds assigned to the State
State's Share of Union Excise Duties	5.48	Increase in the State's share of Union Excise Duties and of net proceeds of Additional Duties of Excise assigned to the State.
Sales Tax .. .. .	4.63	Increased receipts under State and Central Sales Tax Act due to more collection.
Other Taxes and Duties .. .. .	1.64	Receipts from new taxation measures (Rs. 2.39 crores) and increased receipts due to more collection from some existing taxes. (Rs. 1.88 crores) partly set off by less receipts from others (Rs. 2.63 crores).
Grants-in-aid from Central Government.	1.64	Grants-in-aid for assistance for natural calamities and increase in grants-in-aid for non-plan purposes.
State Excise Duties .. .. .	1.00	Increased receipt from country spirits.

The increase in revenue was partly set-off by decrease mainly under "Miscellaneous" (Rs. 5.25 crores) due to less receipts from the Government of India on account of irrecoverable loans to displaced persons written off, and share of Civil Defence expenditure and from State lotteries, "Land Revenue" (Rs. 4.21 crores) due to less receipts from ordinary revenue and management of ex-Zamindary Estates, "Agriculture" (Rs. 1.76 crores) due to less receipts

from agriculture and fisheries, "Miscellaneous Social and Developmental Organisations" (Rs. 1.28 crores) due to less receipts and recoveries in connection with Employees State Insurance Scheme, "Miscellaneous Departments" (Rs. 1.03 crores) due to less receipts from different departments of Government on account of services rendered, and cumulative effect of decrease under other heads (Rs. 0.53 crores).

4. *Expenditure on Revenue Account.*—The increase of Rs. 31.69 crores in expenditure on Revenue account from Rs. 271.74 crores in 1969-70 to Rs. 303.43 crores in 1970-71 was mainly under:—

Major head of account.	(In crores of rupees.)		Increase	Reasons for increase.
	Actuals			
	1969-70.	1970-71.		
Interest .. ..	23.82	42.11	18.29	More expenditure on account of interest on Central Government Loans mainly due to payment of arrears and on interest on other obligations.
Education .. ..	59.06	69.62	10.56	Larger grants to non-Government educational institutions.
Famine Relief ..	7.23	13.24	6.01	Mainly due to increased expenditure on salaries and gratuitous relief necessitated by the heavy flood damages during 1970.
Irrigation, Navigation, Embankment and Drainage Works (non-commercial).	6.68	8.02	1.34	More expenditure on maintenance and repairs.
Miscellaneous Departments	6.41	7.70	1.29	More expenditure on miscellaneous purposes.
Agriculture .. ..	12.49	13.33	0.84	More expenditure on experimental farms and agricultural improvement.
Parliament, State/Union Territory Legislature.	0.66	1.47	0.81	More expenditure on election.

The increase was partly counterbalanced by decrease in revenue expenditure under "Miscellaneous" (Rs. 4.31 crores) due to less amount of irrecoverable loans to displaced persons written off and less expenditure on miscellaneous and unforeseen charges and development schemes, "Public Health" (Rs. 1.61 crores) due to less expenditure on development schemes and "Public Works" (Rs. 1.43 crores) mainly due to less expenditure on repairs, communications and buildings and on development schemes.

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

**PROGRESSIVE CAPITAL OUTLAY TO END OF 1970-71**

Nature of expenditure	(In lakhs of rupees)		Total
	Expenditure upto 1969-70	Expenditure during 1970-71	
92—Payment of Compensation to Land Holders, etc., on the Abolition of the Zamindari System.	28,11·78	3,13·13	31,24·91
95—Capital Outlay on Schemes of Agricultural Improvement and Research.	25,13·71	2,08·81	27,22·52
96—Capital Outlay on Industrial and Economic Development.	13,94·97	1,31·47	15,26·44
98—Capital Outlay on Multipurpose River Schemes	1,55,53·98	4,01·54	1,59,55·52
99—Capital Outlay on Irrigation, Navigation, etc., Works (Commercial).	10,49·53	2,54·47	13,04·00
100—Capital Outlay on Irrigation, Navigation, etc., Works (Non-Commercial).	6,94·70	71·40	7,66·10
101—Capital Outlay on Electricity Schemes .. ..	1,28·13	..	1,28·13
103—Capital Outlay on Public Works .. ..	1,11,82·04	3,05·83	1,14,87·87
106A—Capital Outlay on Greater Calcutta Development Scheme.	6,42·05	1,50·53	7,92·58
109—Capital Outlay on Other Works .. ..	1,00,73·86	3,60·32	1,04,33·98
114—Capital Outlay on Road and Water Transport Schemes.	7,34·32	5·52	7,39·84(a)
119—Capital Outlay on Forests .. ..	0·13	..	0·13
120—Payments of Commuted Value Pensions .. ..	93·12	9·81	1,02·93
124—Capital Outlay on Schemes of Government - Trading.	-11,39·88	4,26·56(b)	-7,13·32
125—Appropriation to the Contingency Fund .. ..	5,00·00	..	5,00·00
Total .. ..	4,62,32·24	26,39·39	4,88,71·63

**Notes—**

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

(a) Includes capital advance of Rs. 6,16·60 lakhs to Calcutta State Transport Corporation (Rs. 6,01·96 lakhs) and North Bengal State Transport Corporation (Rs. 14·64 lakhs). The advances represent outlays incurred by Government before formation of these Corporations. On their formation, the amount was treated as capital advanced to them—terms and conditions have not yet been settled.

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

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

(2) In 1970-71 Government invested Rs. 1,10.89 lakhs in Government commercial and industrial undertakings, (61.61 lakhs) and co-operative institutions (Rs. 49.28 lakhs).

The total investment of Government in the share capital and debentures of different concerns at the end of 1968-69, 1969-70 and 1970-71 was Rs. 26,73.27 lakhs, Rs. 28,18.57 lakhs and Rs. 29,29.46 lakhs. The dividend/interest received therefrom was Rs. 0.89 lakhs, Rs. 2.47 lakhs and Rs. 2.13 lakhs respectively. Further details are given in Appendix III.

(3) *Pro forma* accounts of schemes included under "124—Capital Outlay on Schemes of Government Trading" have not been furnished to Audit after the years of accounts indicated below note (4).

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

(In lakhs of rupees.)							
Name of the undertaking			Major head under which accounted for	Year of Account	Capital employed	Profit (+) or Loss (-)	Percentage of profit or loss to capital employed
1	2	3	4	5	6	7	8
Greater Calcutta Milk Supply Scheme.	124-Capital Outlay on Schemes of Government Trading.	1964-65	4,91.35	-15.15	3.08		
Scheme for Production of Shark Liver Oil, Fishmeal, etc.	31-Agriculture ..	1963-64	0.56	0.08	14.28		
Scheme for State Trading in Rice and Paddy. (a)	124-Capital Outlay on Schemes of Government Trading.	1963-64	19,75.63	-52.95	2.68		
Scheme for State Trading in Wheat and Wheat-Products. (a)	124-Capital Outlay on Schemes of Government Trading.	1964-65	1,71.18	-13.47	7.87		
Brooklyn Ice Plant and Cold Storage.	31-Agriculture ..	1966-67	17.71	-1.64	9.26		
Central Engineering Organisation.	35-Industries ..	1967-68	34.86	-5.35	15.35		
Surgical Instruments Servicing Station, Baruiapur.	35-Industries ..	1968-69	4.34	-0.34	7.83		
Durgapur State Transport Services.	57-Road and Water Transport Schemes/ 114-Capital Outlay on Road and Water Transport Schemes.	1964-65	31.96	-2.64	8.26		
Brick and Tile Board (excluding Durgapur Unit).	124-Capital Outlay on Schemes of Government Trading.	1967-68	12.27	-0.16	1.30		
Hospital Appliances Scheme of Central Engineering Organisation.	35-Industries ..	1967-68	2.41	-0.65	26.93		
Government Saw Mills, Siliguri.	70-Forest ..	1969-70	20.45	1.69	8.28		

(a) The schemes of State trading in rice and paddy and wheat and wheat products were transferred to the Food Corporation of India with effect from 12th December 1966.

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

(In lakhs of rupees)

Name of the Undertaking	Major head under which accounted for	Year of Account	Capital employed	Profit(+) or Loss(-)	Percentage of profit or loss to capital employed
1	2	3	4	5	6
Director of Cinchona and Other Medicinal Plants (Cinchona Wing).	35-Industries	.. 1963-64	1,83.03	-19.50	10.65
Integrated Scheme for Training-Cum-Produ- ction Centre for Wood Industries.	35-Industries	.. 1959-60	15.19	0.95	6.27



**Statement No. 3**

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## STATEMENT No. 3—FINANCIAL

Name of Project.	Direct capital outlay		Direct Revenue (Public Works) receipts during 1970-71.	Total Revenue receipts.
	During 1970-71.	To end of 1970-71.		
1	2	3	4	5
<b>A—IRRIGATION WORKS—UN-PRODUCTIVE—</b>				
Midnapore Canal .. ..	..	83.07	0.74	0.74
Damodar Canal .. ..	..	1,28.19	12.74	12.74
<b>B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—UN-PRODUCTIVE—</b>				
Sonarpur-Arapanch Drainage Scheme		94.11	0.01	0.01
Bagjola-Ghuni-Jatragachi Drainage Scheme.	0.05	88.88	.. (a)	.. (a)
Hijli Tidal Canal .. ..	..	25.51	0.04	0.04
Eastern Canals .. ..	..	21.82	1.42	1.42
<b>C—MULTIPURPOSE RIVER SCHEME—</b>				
Mayurakshi Reservoir Project ..	20.65	16,30.35	46.06	46.06
<b>GRAND TOTAL (A+B+C)</b> ..	<b>20.70(b)</b>	<b>20,71.93</b>	<b>61.01</b>	<b>61.01</b>

**Explanatory notes: —**

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

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

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

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

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

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

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

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

There was no productive work in the State at the end of 1970-71.

(a) Rs. 307 only.

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

## RESULTS OF IRRIGATION WORKS

of rupees)

Net revenue before charging interest			Interest on capital	Net profit or loss after meeting interest.	
Direct working expenses	Surplus of revenue over expenditure (+) or excess of expenditure over revenue (-)	Rate per cent. on capital outlay to end of 1970-71		Surplus of revenue over expenditure (+) or excess of expenditure over revenue (-)	Rate per cent. on capital outlay to end of 1970-71
6	7	8	9	10	11
11.44	-10.70	12.88	4.57	-15.27	18.38
13.07	-0.33	0.26	7.11	-7.44	5.80
8.45	-8.44	8.97	5.17	-13.61	14.46
8.95	-8.95	10.07	4.89	-13.84	15.57
1.40	-1.36	5.33	1.40	-2.76	10.82
10.52	-9.10	41.70	1.20	-10.30	47.20
57.30	-11.24	0.69	89.19	-1,00.43	6.16
<u>1.11.13</u>	<u>-50.12</u>	<u>2.42</u>	<u>1,13.53</u>	<u>-1,63.65</u>	<u>7.90</u>

## STATEMENT No. 4—DEBT POSITION

## (i) STATEMENT OF BORROWINGS

(In lakhs of rupees.)

Nature of borrowing	Balance on 1st April 1970	Receipts during the year	Repayments during the year	Balance on 31st March 1971	Increase (+) decrease (-) during the year
I. Permanent debt ..	77,11·96	12,70·22	5,20·95	84,61·23	+7,49·27
Floating debt ..	..	27,14·71	27,14·71	..	..
Loans from Central Government.	5,32,11·35	1,06,77·83	47,76·69	5,91,12·49	+59,01·14
Other loans ..	14,98·03	1,65·00	98·70	15,64·33	+66·30
	-----	-----	-----	-----	-----
Total—Public Debt ..	6,24,21·84	1,48,27·76	81,11·05	6,91,38·05	+67,16·71
	-----	-----	-----	-----	-----
II. Unfunded debt ..	26,64·81	6,57·10	3,26·47	29,95·44	+3,30·63
	-----	-----	-----	-----	-----
Grand Total ..	6,50,86·15	1,54,84·86	84,37·52	7,21,33·49	+70,47·34
	-----	-----	-----	-----	-----

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

**Explanatory notes:—**

(1) *Permanent debt.*—These are long-term loans (which have a currency of more than 12 months) raised in the open market to finance certain projects, etc. During the year, a loan of Rs. 12,10.60 lakhs bearing 5½ per cent interest was raised at par. This loan is redeemable at par in 1982. Of this Rs. 8,93.43 lakhs were collected in cash and Rs. 3,17.17 lakhs by conversion of 4¼ per cent West Bengal loan, 1970.

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

- (a) *Depreciation fund.*—A sum equal to 1½ per cent of the total nominal amount of the loan is set apart to form a depreciation fund for purchasing the securities of the loans for cancellation.
- (b) *Sinking fund.*—In addition to the annual contribution to the respective depreciation fund, an annual contribution is made to the sinking fund for amortisation of loans at such rates as Government

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

may decide from time to time. The balances in the funds at the commencement and end of 1970-71 are given below:—

		(In lakhs of rupees.)			
		Balance on 1st April 1970	Addition during the year	Withdrawal during the year	Balance on 31st March 1971
Depreciation fund	.. ..	10,28.44	1,47.44	..	11,75.88
Sinking fund	.. ..	33,21.49	5,01.70	3,55.87	34,67.32

Out of the total balance in the funds Rs. 14,73.56 lakhs were invested in the securities of Governments of India, West Bengal and other States. The amount invested in the securities of the State Government itself was Rs. 6,43.43 lakhs.

(2) *Floating debt.*—This represents borrowings of a purely temporary character such as treasury bills and ways and means advances from the Reserve Bank of India including shortfalls in the cash balances with the Reserve Bank and overdrafts from the Bank. During the year under review, no treasury bills were issued. Ways and means advances (Rs. 4,93.00 lakhs) taken from the Bank and the overdrafts (Rs. 22,21.71 lakhs) were fully repaid during the year along with interest.

(3) *Loans from Central Government.*—Details of loans taken from Government of India are given in statement no 17. During the year State Government paid to Government of India Rs. 34,82.61 lakhs as interest. The extent to which repayment of principal of and payment of interest on loans (other than rehabilitation loans) taken from Central Government had become overdue on 31st March 1971 is shown below:—

Class of loans.	(In lakhs of rupees.)	
	Principal	Interest
Sharing of small savings collections	.. ..	86.77
Loans for major irrigation and multipurpose river projects	..	6,01.67
Loans for agricultural production and allied schemes	.. ..	19.47
Loans for miscellaneous development purposes	.. ..	70.33
Other Loans	.. ..	39.54
Loans for community development, co-operation and national extension service schemes		12.13
Loans for water supply and drainage schemes	.. ..	10.05
Loans for industrial development	.. ..	1.53
Loans for housing schemes	.. ..	3.28
Central assistance for State Plan schemes	.. ..	15.33
		Total
	..	2,22.07
		8,60.10

STATEMENT No. 4—DEBT POSITION—*contd.*(i) STATEMENT OF BORROWINGS—*concl'd.*

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

The terms and conditions of repayment of other rehabilitation loans have not been accepted by the State Government. The State Government pays to Government of India whatever amount is collected, including arrears, if any, from the borrowers during the year Rs. 17,51.54 lakhs as principal and Rs. 18,92.55 lakhs as interest remained outstanding towards repayment of the loans on 31st March, 1971, according to the original terms and conditions of repayment. This amount of principal has been arrived at after taking into account Rs. 1,05.89 lakhs, Rs. 1,36.92 lakhs, Rs. 7,50.01 lakhs, Rs. 6,01.17 lakhs and Rs. 2,07.03 lakhs adjusted as remission of loans during 1966-67, 1967-68, 1968-69, 1969-70 and 1970-71 respectively.

Rs. 3,80.00 lakhs were received by State Government from Government of India during 1970-71 as ways and means advance for Plan schemes of which Rs. 36.47 lakhs were adjusted as loan and Rs. 3,43.53 lakhs as grant. The loan is included in the total loan of Rs. 1,06,77.83 lakhs received during the year.

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

(4) *Other loans.*—Particulars of outstanding loans are given in Statement No. 17. Government have not considered it necessary to make amortisation arrangement for repayment of loans taken from autonomous bodies.

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

## (ii) OTHER OBLIGATIONS

In addition to the above, the balances at the credit of earmarked and other funds as also certain deposits, to the extent to which they have not been invested but are merged with the general cash balance of Government, also constitute the liability of State Government. Such liability at the end of 1970-71 was Rs. 89,13.26 lakhs as given below (further details are given in statement nos. 16 and 19):—

Nature of obligations	(In lakhs of rupees)				
	Balance on 1st April 1970	Receipts during the year	Repayments during the year	Balance on 31st March 1971	Net increase (+) or decrease (—) during the year
Interest bearing obligations, such as depreciation, reserve fund of commercial undertakings, etc.	5,65.49	0.16	..	5,65.65	+ 0.16
Non-interest bearing obligations, such as deposits of local funds, civil deposits, other earmarked funds, etc.	72,13.95	1,18,51.37	1,07,17.71	83,47.61	+ 11,33.66
<b>Total</b>	<b>77,79.44</b>	<b>1,18,51.53</b>	<b>1,07,17.71</b>	<b>89,13.26</b>	<b>+ 11,33.82</b>

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 interest charges met from revenue during 1969-70 and 1970-71 are shown below:—

	(In lakhs of rupees)		
	1969-70	1970-71	Increase (+) or decrease (-) during the year
Gross debt and other obligations outstanding at the end of the year.	7,28,65.59	8,10,46.75	+ 81,81.16
(i) Interest paid by Government—			
(a) On public debt and unfunded debt	22,94.97	41,13.80	+ 18,18.83
(b) On other obligations ..	87.06	97.66	+ 10.60
Total ..	23,82.03	42,11.46	+ 18,29.43
(ii) <i>Deduct</i> —			
(a) Interest received on loans and advances given by Government.	82.01	60.81	- 21.20
(b) Interest realised on investment of cash balances.	0.35	7.18	+ 6.83
(c) Interest on capital advanced to Damodar Valley Corporation.	61.28	(x)	- 61.28
(iii) Net amount of interest charges ..	22,38.39	41,43.47	+ 19,05.08
Percentage of gross interest "Item (i)" to total revenue receipts.	9.10	15.71	+ 6.61
Percentage of net interest "Item (iii)" to total revenue receipts.	8.55	15.46	+ 6.91

There were in addition certain other receipts and adjustments (Rs. 3,36.28 lakhs) such as interest received from commercial departments, etc. If these are also taken into account, the net burden of interest (actually paid) on revenue will be Rs. 38,07.19 lakhs (14.21 per cent. of the revenues).

Government also received during the year Rs. 2.13 lakhs dividend on investments in commercial undertakings, etc.

## (b) Appropriation for reduction or avoidance of debt—

Contribution to Sinking Funds ..	5,27.80	5,72.63	+ 44.83
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(x) Payment of interest dues to Government was withheld by the Damodar Valley Corporation pending adjustment against the dues from Government on account of water rates and deficits on irrigation as well as flood control. Interest due to Government at the close of the year 1970-71 was Rs. 13,42.61 lakhs.

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

## (i) Statement of loans and advances

Class of loans and advances	(In lakhs of rupees.)				
	Balance on 1st April 1970	Paid during the year	Repaid during the year	Balance on 31st March 1971	Net addition during the year
1. Loans to Municipal Corporations and Municipalities.	4,06.95	8,42.45	1,38.86	11,10.54	+ 7,03.59
2. Loans to district and other local fund committees.	1,43.10	19.99	0.13	1,62.96	+ 19.86
3. Loans to Co-operative Institutions and Banks.	4,35.30	20.09	11.05	4,44.34	+ 9.04
4. Loans under Community Development Projects.	4,80.18	4.90	12.21	4,72.87	- 7.31
5. Loans and advances to displaced persons.	27,56.38	90.14	2,12.48	26,34.04	- 1,22.34
6. Advances to cultivators	12,45.17	4,21.16	60.99	16,05.34	+ 3,60.17
7. Loans to Statutory Corporations, Boards and Government Companies.	1,17,26.22	5,50.66	67.63	1,22,09.25	+ 4,83.03
8. Miscellaneous loans and advances.	26,51.04	15,37.38	79.48	41,08.94	+ 14,57.90
9. Loans to Government servants.	3,16.09	2,43.64	1,59.73	4,00.00	+ 83.91
<b>Total ..</b>	<b>2,01,60.43</b>	<b>37,30.41</b>	<b>7,42.56</b>	<b>2,31,48.28</b>	<b>29,87.85</b>

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

(ii) Recoveries in arrears: Detailed accounts of loans to municipalities, Zilla Parishads and Anchal Panchayats, Calcutta Corporation, educational institutions, industrial concerns, etc., are maintained in the Audit Office. Recovery of Rs. 5,29.22 lakhs (principal Rs. 4,07.36 lakhs, interest Rs. 1,21.86 lakhs) was overdue against those loans at the end of 1970-71 as given below:—

Serial No.	Name of the borrower	No. of loans	(In lakhs of rupees)			Earliest period to which the arrears relate
			Amount overdue			
			Principal	Interest	Total	
1.	Industrial concerns and municipalities receiving loans for rehabilitation of displaced persons.	131	90.69	46.34	1,37.03	1956-57
2.	Municipalities, Zilla Parishads and Anchal Panchayats.	189	99.12	28.00	1,27.12	1955-56
3.	Calcutta Corporation ..	16	68.95	9.52	78.47	1958-59
4.	Calcutta Improvement Trust ..	2	0.08	0.34	0.42	1969-70
5.	Howrah Improvement Trust ..	8	0.24	6.14	6.38	1970-71
6.	Educational institutions ..	103	13.14	9.40	22.54	1957-58
7.	Calcutta Tramways Co., Ltd. ..	2	14.00	0.47	14.47	1967-68
8.	Other statutory bodies ..	34	1,21.14	21.65	1,42.79	1967-68
<b>Total ..</b>		<b>485</b>	<b>4,07.86</b>	<b>1,21.86</b>	<b>5,29.22</b>	



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

Item at serial no. 2 at page 28 includes Rs. 0.52 lakh (principal Rs. 0.42 lakh, interest of Rs. 0.10 lakh) recoverable from Purulia and Raghunathpur municipalities (Purulia district) against five loans given to them by Government of Bihar prior to 1st November, 1956. The date of commencement of repayment of two more loans (balance Rs. 5.50 lakhs) given to Purulia municipality by Government of Bihar during 1955-56 has not yet been decided by Government of West Bengal, consequently no recovery has been made against these two loans.

Information about arrears in recovery of loans and advances the detailed accounts of which are maintained by departmental officers (item nos. 3, 4, 6 and parts of 5 and 8 of the statement at page 28) has not been received.

(iii) The terms and conditions of repayment of Rs. 1,07,87.78 lakhs paid as loans to statutory corporations, etc., have not been settled and no repayment has, therefore, been made. Details of the loans are given below:—

Serial No.	No. of Loans	Amount	(In lakhs of rupees)	
			Period during which loans were paid	
1. West Bengal State Electricity Board ..	92	67,63.18	1955-56 to 1970-71	
2. Calcutta State Transport Corporation ..	63	11,04.33	1960-61 to 1970-71	
3. West Bengal Development Corporation ..	31	4,09.84	1956-57 to 1965-66	
4. Calcutta Metropolitan Sanitation and Water Supply Authority.	16	1,53.76	1966-67 to 1970-71	
5. Howrah Improvement Trust .. ..	15	1,66.25	1965-66 to 1970-71	
6. Calcutta Corporation .. \ ..	13	1,64.07	1968-69 to 1970-71	
7. Calcutta Tramways Company Ltd ..	36	3,99.18	1967-68 to 1970-71	
8. North Bengal State Transport Corporation	11	92.16	1961-62 to 1970-71	
9. Zilla Parishads .. ..	62	1,03.91	1968-69 to 1970-71	
10. Calcutta Improvement Trust .. ..	12	63.56	1966-67 to 1969-70	
11. West Bengal Financial Corporation ..	11	38.17	1955-56 to 1969-70	
12. Municipalities .. ..	14	1,73.30	1968-69 to 1970-71	
13. Calcutta Port Commissioners .. ..	3	10.00	1967-68 to 1968-69	
14. Durgapur Development Authority ..	9	1.56	1959-60 to 1964-65	
15. Calcutta Metropolitan Development Authority.	8	11,35.76	1970-71	
16. Electro-Medical and Allied Industries Ltd.	4	8.75	1970-71	
Total ..		400	1,07,87.78	

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

		(In lakhs of rupees)	
		Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1971
(i) Working capital raised by statutory corporations and dividends thereon.		1,03·50	1,00·00
(ii) Loans, debentures, bonds, etc., raised by—			
(a) Statutory corporations and boards	.. ..	21,81·92	21,81·92
(b) Co-operative banks and institutions	.. ..	33,99·62	18,11·35
(c) Joint stock companies	.. ..	7,40·07	1,07·00
(d) Local bodies	.. ..	3,00·00	..
Total		67,25·11	42,00·27

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

Particulars of the guarantees by Government as on 31st March 1971 are given below:—

		(In lakhs of rupees)	
Public or other body for which guarantee has been given and brief nature of the guarantee		Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1971
1. Statutory corporations and boards (3)—			
(a) Guarantee for repayment of capital and payment of 3½ per cent dividend thereon		1,00·00	1,00·00
		(Principal) 3·50 (Dividend per annum)	
(b) Guarantee for repayment of amount raised by issue of bonds and payment of interest thereon at stipulated rates		20,45·47	20,45·47
(c) Guarantee for repayment of loan taken from Industrial Development Bank of India for purchasing bus chassis		93·00	93·00
(d) Guarantee for repayment of principal of and payment of interest on the loan from Rural Electrification Corporation Ltd		43·45	43·45
Total—Statutory corporations and boards	..	22,85·42	22,81·92

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

(In lakhs of rupees)

Public or other body for which guarantee has been given and brief nature of the guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1971
<b>2. Co-operative banks and institutions—</b>		
<b>(a) Co-operative banks (4)—</b>		
(i) Guarantee for repayment of debentures issued and payment of interest thereon	4,65.00	4,65.00
(ii) Guarantee for granting long, medium and short-term loans and cash credit advances by the Reserve Bank of India and the West Bengal State Co-operative Bank for agricultural purposes	19,89.05	11,38.93
(iii) Guarantee for granting loans for running ration shops	12.00	(a)
(iv) Guarantee for granting loans for running co-operative rice mill	40.00	2.10
(v) Guarantee for granting loans for financing wholesale consumers' stores	3,00.00	(a)
(vi) Guarantee for repayment of loans with interest for purchase and distribution of chemical fertilizer	80.00	80.00
<b>(b) Taxi-drivers' Co-operative Societies (8)—</b>		
Guarantee for repayment of loans and overdrafts and payment of interest thereon	14.40	4.28
<b>(c) Consumers' co-operative societies (4)—</b>		
Guarantee for repayment of loans and payment of interest thereon	36.00	12.18
<b>(d) Co-operative cold storage (2)—</b>		
Guarantee for repayment of loans and payment of interest thereon	4.00	2.56
<b>(e) Housing Finance Co-operative Society (1)—</b>		
Guarantee for repayment of long term loans and payment of interest thereon	80.00	80.00
<b>(f) Selected co-operative societies acting as agents of the Food Corporation of India—</b>		
Guarantee for repayment of loans and cash credit advances and payment of interest thereon	3,79.17	26.30
<b>Total—Co-operative Banks and Institutions</b>	<b>33,99.62</b>	<b>18,11.35</b>

(a) Information is awaited from departmental officers.

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

		(In lakhs of rupees)	
Public or other body for which guarantee has been given and brief nature of the guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1971	
<b>3. Joint stock companies (7)—</b>			
<b>(i) National Sugar Mills Ltd.—</b>			
(a) Guarantee for payment of the cost of machinery purchased by the Mills on deferred payments	15.75	} (x)	
(b) Guarantee for repayment of loans and payment of interest thereon	20.00		
<b>(ii) National Tannery Co., Ltd.—</b>			
Guarantee for repayment of loans and payment of interest thereon	6.00	6.00	
<b>(iii) West Bengal Small Industries Corporation Ltd.—</b>			
Guarantee for repayment of advance by the State Bank of India	50.00	17.47	
<b>(iv) Kalyani Spinning Mills Ltd.—</b>			
Guarantee for repayment of advance by the State Bank of India and payment of interest thereon	1,10.00	80.50	
<b>(v) Durgapur Chemicals Ltd.—</b>			
Guarantee for payment against supply of equipment, etc.	5,33.35	(a)	
<b>(vi) Messrs. Film, Kraft Private Ltd.—</b>			
Guarantee for repayment of loan and payment of interest thereon	2.24 (Principal) 0.31 (Interest)	1.57(b)	
<b>(vii) Messrs. Sudhir Mukherjee Productions—</b>			
Guarantee for repayment of loan and payment of interest thereon	1.91 (Principal) 0.51 (Interest)	1.46(b)	
<b>Total—Joint Stock Companies ..</b>	<b>7,40.07</b>	<b>1,07.00</b>	

(x) Government have paid Rs. 33.10 lakhs so far (March 1971) in fulfilment of guarantees given in favour of National Sugar Mills Limited. The amount paid has been treated as loan. No recovery has been made from the Sugar Mills nor have the terms and conditions of repayment of the loan been laid down as yet.

(a) Information is awaited from Departmental Officers.

(b) In execution of the guarantees, Government paid Rs. 2.61 lakhs during 1970-71 on account of loan and payment of interest payable by Messrs Film, Kraft Private Ltd. (Rs. 1,37 lakhs) and Messrs Sudhir Mukherjee Productions (Rs. 1,24 lakhs).

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

(In lakhs of rupees)

Public or other body for which guarantee has been given and brief nature of the guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1971
4. Local bodies (1)—		
Guarantee for repayment of amount raised by issue of debentures and payment of interest thereon	3,00.00	(a)
Total—Local bodies	3,00.00	..

(a) Information is awaited from Departmental Officers.

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

		(In lakhs of rupees)	
		As on 1st April 1970	As on 31st March 1971
<b>(A) General Cash Balance—</b>			
(1) Cash in Treasuries	.. .. .	10.78	33.86
(2) Deposits with the Reserve Bank	.. .. .	- 22,00.21	- 7,01.07
(3) Remittances in Transit	.. .. .	2.88	1.41
		Total	- 21,86.55
		- 21,86.55	- 6,75.80
(4) Add—Investments held in the “Cash Balance Investment Account”.		23,82.21	13.19
		Total (A)	1,95.66
		1,95.66	- 6,62.61
<b>B) Other Cash Balances and Investments—</b>			
(1) Cash with departmental officers	.. .. .	15.18	47.84
(2) Permanent advance for contingent expenditure with departmental officers.		23.09	23.36
(3) Investments of earmarked funds	.. .. .	15,22.31	15,03.20
		Total (B)	15,80.58
		15,80.58	15,74.40
		Total—(A) and (B)	17,56.24
		17,56.24	9,11.79

**Explanatory notes:**

1. The cash balance represents the combined balances of the Consolidated Fund, the Contingency Fund and the Public Account. The balance against “Deposits with the Reserve Bank” represents the balance taking into account the Inter-State monetary settlement advised to the Reserve Bank up to 24th April 1971.

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

Explanatory notes—*concl.*

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

No treasury bills were issued during the year. Rs. 4,93,00 lakhs taken as ways and means advances from the Bank on six occasions and Rs. 22,21,71 lakhs as overdrafts on nineteen occasions during 1970-71 were fully repaid during the year along with Rs. 3.89 lakhs as interest (including arrear interest of Rs. 2.81 lakhs) as shown below :

		(In lakhs of rupees)	
Interest on normal ways and means advances	..	0.66	
Interest on special ways and means advances	..	0.35	
Interest on overdrafts	.. ..	2.88	
			—————
	Total	..	3.89
			—————

At the close of the year there was an undischarged liability of Rs. 3.36 lakhs on account of interest on overdrafts.

3. The balances under the head "Remittances in Transit" represent remittances between treasuries and currency chests remaining unadjusted on 31st March 1971.

4. The investments held in the Cash Balance Investment Account were wholly in Government of India securities. Interest realised during the year on those investments was Rs. 7.18 lakhs.

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

6. The balance under "Deposits with the Reserve Bank" represents the balance according to Government accounts after taking into account inter-Governmental monetary settlements advised to the Bank up to 24th April 1971. The minus balance representing overdrafts from the Bank, was due to large net payments made towards the close of the year.

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

The following is a summary of balances on 31st March 1971:—

Debit balance. Rs.	Section of the General Account	Name of account	Credit balance Rs.
		Consolidated Fund—	
5,59,73,54,417	A to J and Part of T.	Government Account.	
	O	Public Debt .. .. .	6,91,38,04,938
2,31,48,27,661	Q	Loans and Advances by the State and Union Territory Governments—	
		Contingency Fund—	
		Contingency Fund .. .. .	4,75,05,534
		Public Account—	
	S	Unfunded Debt .. .. .	29,95,44,175
	T	Deposits and Advances—	
		(i) Deposits bearing interest .. .. .	5,65,65,654
		(ii) Deposits not bearing interest—gross balance.	98,50,81,195
15,03,20,368	..	Investments—	
7,60,91,151	..	(iii) Advances not bearing interest. (iv) Suspense—	
13,18,801	..	Investments—	
		Other items (net) .. .. .	36,99,26,141
	U	Remittances—	
69,24,17,282	..	I—Remittance within India .. .. .	9,23,22,057
	X	Cash Balance (Closing) .. .. .	6,75,79,986
<hr/> 8,83,23,29,680		Total ..	<hr/> 8,83,23,29,680 <hr/>



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

**Explanatory notes:—**

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

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

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

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

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

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

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

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

Explanatory notes—*concl.*

5. **Government Account:** Under the system of book-keeping followed in Government Accounts, the amounts booked under revenue, capital and other transactions of Government the balances of which are not carried forward from year to year in the accounts are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under Debt, Deposit, Remittance heads and Contingency Fund, the closing cash balance at the end of the year may be worked out and proved. The Government Account for 1970-71 given below will show how the net amount at the end of the year has been arrived at—

Dr.	Details	Cr.
Rs.		Rs.
5,01,48,53,686	A—Amount at the debit of Government Account on 1st April 1970.	
	B—Revenue Receipts .. .. .	2,68,01,51,585
3,03,42,99,556	C—Expenditure on Revenue Account .. .. .	..
26,39,39,399	D—Capital Expenditure outside the Revenue Account .. .. .	...
	E—Miscellaneous .. .. .	3,55,86,639(a)
	F—Amount at the debit of Government Account on 31st March 1971.	5,59,73,54,417
<hr/> 8,31,30,92,641	Total ..	<hr/> 8,31,30,92,641 <hr/>

(a) Represents amount of Sinking Fund balance transferred to Miscellaneous Government Account on maturity of 4½ per cent. West Bengal Loan, 1970 (details in Statement no. 19).

**PART II—Detailed Accounts and Other Statements**

**A—Revenue and Expenditure**



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

Heads	Amount (in thousands of rupees)	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
<b>Revenue—</b>			
<b>A—Taxes, Duties and Other Principal Heads of Revenue—</b>			
<b>IV—Taxes on Income other than Corporation Tax</b>	34,96,10	13·04	11·52
<b>V—Estate Duty</b> .. .. .	64,21	0·24	0·21
<b>IX—Land Revenue</b> .. .. .	5,90,14	2·20	1·95
<b>X—State Excise Duties</b> .. .. .	17,08,47	6·38	5·63
<b>XI—Taxes on Vehicles</b> .. .. .	6,57,75	2·45	2·17
<b>XII—Sales Tax</b> .. .. .	67,93,03	25·35	22·39
<b>XIII—Other Taxes and Duties</b> .. .. .	22,82,50	8·52	7·52
<b>XIV—Stamps</b> .. .. .	7,72,57	2·88	2·55
<b>XV—Registration Fees</b> .. .. .	1,70,32	0·64	0·56
<b>Total—A—Taxes, Duties and Other Principal Heads of Revenue.</b>	<b>1,65,35,09</b>	<b>61·70</b>	<b>54·50</b>
<b>B—Debt Services</b> .. .. .	4,04,28	1·51	1·33
<b>C—Administrative Services</b> .. .. .	3,19,41	1·19	1·05
<b>D—Social and Developmental Services</b> .. .. .	11,47,92	4·28	3·78
<b>E—Multipurpose River Schemes, Irrigation and Elec- tricity Schemes.</b>	73,28	0·27	0·24
<b>F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.</b>	85,74	0·32	0·28
<b>G—Transport and Communications (Other than Roads)</b>	29,33	0·11	0·10
<b>H—Miscellaneous</b> .. .. .	8,00,34	2·99	2·64
<b>J—Contributions and Miscellaneous Adjustments</b> ..	74,06,13	27·63	24·41
<b>Grand Total—Revenue Receipts</b> ..	<b>2,68,01,52</b>	<b>100·00</b>	<b>88·33</b>

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

Heads	Amount (in thousands of rupees)	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
<b>Expenditure—</b>			
<b>A—Collection of Taxes, Duties and Other Principal Revenues—</b>			
4—Taxes on Income other than Corporation Tax	10,24	0.04	0.03
9—Land Revenue .. .. .	6,38,71	2.38	2.11
10—State Excise Duties .. .. .	1,09,77	0.41	0.36
11—Taxes on Vehicles .. .. .	20,65	0.08	0.07
12—Sales Tax .. .. .	64,92	0.24	0.21
13—Other Taxes and Duties .. .. .	35,74	0.13	0.12
14—Stamps .. .. .	28,32	0.11	0.09
15—Registration Fees .. .. .	84,85	0.32	0.28
	<hr/>	<hr/>	<hr/>
Total—A—Collection of Taxes, Duties, etc.	9,93,20	3.71	3.27
	<hr/>	<hr/>	<hr/>
B— Debt Services .. .. .	47,84,10	17.85	15.77
C—Administrative Services .. .. .	45,73,35	17.07	15.07
<b>D—Social and Developmental Services—</b>			
Education .. .. .	69,62,32	25.98	22.95
Medical .. .. .	19,60,34	7.31	6.45
Public Health .. .. .	7,08,30	2.64	2.33
Agriculture .. .. .	13,32,62	4.97	4.39
Industries .. .. .	5,18,79	1.94	1.71
Community Development Projects, National Extension Service and Local Development Works.	4,84,23	1.81	1.60
Labour and Employment .. .. .	4,96,36	1.85	1.64
Other Social and Developmental Services ..	7,44,02	2.78	2.45
	<hr/>	<hr/>	<hr/>
Total—D—Social and Developmental Services	1,32,06,98	49.28	43.53
	<hr/>	<hr/>	<hr/>

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

Heads	Amount (in thousands of rupees)	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
<b>Expenditure—<i>concl.d.</i></b>			
<b>E—Multipurpose River Schemes, Irrigation and Electricity Schemes.</b>	13,10,56	4.89	4.32
<b>F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.</b>	14,43,95	5.39	4.76
<b>G—Transport and Communications (other than Roads)</b>	71,21	0.26	0.23
<b>I—Miscellaneous .. .. .</b>	39,23,66	14.64	12.93
<b>J—Contributions and Miscellaneous Adjustments ..</b>	35,99	0.13	0.12
 <b>Grand Total—Expenditure on Revenue Account ..</b>	 <b>3,03,43,00</b>	 <b>113.22</b>	 <b>100.00</b>

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

	<i>Charged</i>	<i>Voted</i>	<i>Total</i>
1	2	3	4
	Rs.	Rs.	Rs.
Expenditure on Revenue Account ..	48,30,23,856	2,55,12,75,700	3,03,42,99,556(a)
Expenditure outside the Revenue Account.	13,02,310	26,26,37,089	26,39,39,399(b)
Disbursements under public Debt, Loans and Advances, etc.*	81,11,05,135	37,30,41,526	1,18,41,46,661
<b>Total ..</b>	<b>1,29,54,31,301</b>	<b>3,18,69,54,315</b>	<b>4,48,23,85,616</b>

(\*) The figures have been arrived at as follows :—

	<i>Charged Expenditure</i>	<i>Voted Expenditure</i>
	Rs.	Rs.
<b>O—Public Debt—</b>		
Permanent Debt .. .. .	5,20,94,695	...
Floating Debt .. .. .	27,14,71,000	...
Loans from the Central Government .. .. .	47,76,69,363	...
Other loans .. .. .	98,70,077	...
<b>Q—Loans and Advances by the State Union Territory Governments.</b>		
Loans to Local Funds, Private Parties, etc. .. .. .	....	34,86,77,480
Loans to Government Servants .. .. .	....	2,43,64,046
<b>Total ..</b>	<b>81,11,05,135</b>	<b>37,30,41,526</b>

(a) Includes Rs. 12,51,080 spent out of advances obtained from Contingency Fund during 1969-70 (Rs. 1,05,182) and 1970-71 (Rs. 11,45,898) and recouped during the year, but excludes Rs. 3,77,434 spent from out of advance obtained from Contingency Fund during 1970-71 and not recouped to the Fund till the close of the year.

(b) Includes Rs. 12,40,499 spent out of advance obtained from Contingency Fund during 1970-71 and recouped during the year, but excludes Rs. 15,00,000 spent from out of advance obtained from Contingency Fund during 1970-71 and not recouped to the Fund till the close of the year.



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

Heads	Actuals for 1970-71 Rs.
<b>A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—</b>	
<b>IV—Taxes on Income other than Corporation Tax—</b>	
Taxes on Agricultural Income .. .. .	1,09,83,001
Miscellaneous .. .. .	31,180
Share of net proceeds assigned to States .. .. .	33,88,13,504
<i>Deduct—Refunds</i> .. .. .	-2,17,342
<b>Total</b> ..	<b>34,96,10,343</b>
<b>V—Estate Duty—</b>	
B—Estate Duty on property other than Agricultural Land—Share of net proceeds assigned to States.	64,21,000
<b>Total</b> ..	<b>64,21,000</b>
<b>IX—Land Revenue—</b>	
Ordinary Revenue .. .. .	1,74,06,437
Sale of Government Estates .. .. .	14,36,515
Sale-proceeds of waste lands and redemption of land tax .. .. .	33,13,845
Recoveries on account of survey and settlement charges .. .. .	24,760
Rents, etc., of fisheries .. .. .	1,13,423
Receipts from the management of ex-Zamindari Estates .. .. .	3,07,51,156
Rates and cesses on land .. .. .	49,96,705
Miscellaneous .. .. .	5,08,140
Recoveries of overpayments .. .. .	5,113
Collection of Payments for services rendered .. .. .	5,79,137
<i>Deduct—Refunds</i> .. .. .	-1,21,583
<b>Total</b> ..	<b>5,90,13,648</b>

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

Heads	Actuals for 1970-71
	Rs.
<b>A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—<i>contd.</i></b>	
<b>X—State Excise Duties—</b>	
Country Spirits .. .. .	10,47,24,836
Country Fermented Liquor .. .. .	46,95,106
Malt Liquors .. .. .	83,21,182
Wines and Spirits (foreign liquors other than beer, medicated wines and commercial spirits).	3,21,76,811
Receipts from commercial spirits including denatured spirits and medicated wines.	1,60,84,019
Opium .. .. .	7,45,549
Hemp and other drugs .. .. .	29,94,869
Fines, Confiscations and Miscellaneous .. .. .	9,50,746
Recoveries of overpayments .. .. .	1,000
Collection of Payments for services rendered .. .. .	2,26,806
<i>Deduct—Refunds</i> .. .. .	—73,813
	<hr/>
Total ..	17,08,47,111
	<hr/>
<b>XI—Taxes on Vehicles—</b>	
Receipts under the Indian Motor Vehicles Act .. .. .	1,48,04,310
Receipts under the State Motor Vehicles Taxation Act .. .. .	5,05,84,124
Other Receipts .. .. .	4,46,588
<i>Deduct—Refunds</i> .. .. .	—60,121
	<hr/>
Total ..	6,87,74,901
	<hr/>
<b>XII—Sales Tax—</b>	
Receipts under the Central Sales Tax Act .. .. .	25,24,78,076
Receipts under the State Sales Tax Act .. .. .	42,94,37,546
Miscellaneous .. .. .	1,11,503
<i>Deduct—Refunds</i> .. .. .	—27,24,453
	<hr/>
Total ..	67,93,02,672
	<hr/>

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

Heads	Actuals for 1970-71
	Rs.
<b>A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—<i>contd.</i></b>	
<b>XIII—Other Taxes and Duties—</b>	
<b>A—Taxes on Luxuries including Taxes on Entertainments, Amusements, Betting and Gambling—</b>	
Entertainment Tax .. .. .	5,07,32,026
<b>Betting Tax—</b>	
Totalisator .. .. .	80,00,441
Book Makers .. .. .	78,60,767
<i>Deduct—Refunds</i> .. .. .	— 39,427
<b>Total—A</b> ..	<b>6,65,53,807</b>
<b>B—Electricity Duties—</b>	
Fees under the Indian Electricity Rules, 1956 and fees for the electrical inspection of cinemas .. .. .	2,89,571
Taxes and Duties on Electricity .. .. .	8,83,30,002
Other Receipts .. .. .	33,132
<i>Deduct—Refunds</i> .. .. .	— 25,586
<b>Total—B</b> ..	<b>8,86,27,119</b>
<b>D—Other Items—</b>	
Receipts under the Bengal Raw Jute Taxation Act, 1941 .. .. .	2,13,69,884
Receipts under the West Bengal Taxes on Entry of Goods in Local Areas Act, 1955 .. .. .	2,46,52,354
Miscellaneous .. .. .	9,704
Tax on Paddy purchased by Rice Mills .. .. .	32,46,441
Receipt on account of West Bengal Taxes on Entry of Goods into Calcutta Metropolitan Area .. .. .	2,38,89,885
<i>Deduct—Refunds</i> .. .. .	— 99,213
<b>Total—D</b> ..	<b>7,30,69,055</b>
<b>Total—A, B &amp; D</b> ..	<b>22,82,49,981</b>

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

Heads	Actuals for 1970-71
	Rs.
<b>A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—<i>contd.</i></b>	
<b>XIV—Stamps—</b>	
<b>A—Non-Judicial—</b>	
Sale of Stamps .. .. .	6,08,33,269
Duty on impressing documents .. .. .	6,57,159
Fines and penalties .. .. .	7,644
Miscellaneous .. .. .	6,590
<i>Deduct—Refunds</i> .. .. .	— 25,32,490
<b>Total—A— Non-Judicial</b> ..	<b>5,89,72,172</b>
 <b>B—Judicial—</b>	
<b>(i) Court Fees—</b>	
Court fees realised in stamps .. .. .	1,72,01,077
<b>Total—(i)</b> ..	<b>1,72,01,077</b>
 <b>(ii) Other Receipts—</b>	
Sale of stamps .. .. .	10,95,304
Fines and penalties .. .. .	10,525
Miscellaneous .. .. .	945
<i>Deduct—Refunds</i> .. .. .	— 22,934
<b>Total—(ii)</b> ..	<b>10,83,840</b>
<b>Total—B—Judicial..</b>	<b>1,82,84,917</b>
<b>Total—A&amp;B</b> ..	<b>7,72,57,089</b>

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

Heads					Actuals for 1970-71
					Rs.
<b>A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—<i>concl.</i></b>					
<b>XV—Registration Fees—</b>					
Fees for registering documents	..	..	..	..	1,60,22,753
Fees for copies of registered documents	..	..	..	..	4,16,816
Miscellaneous	—	—	..	—	5,93,612
<i>Deduct—Refunds</i>	..	..	—	—	— 713
Total					<hr/> 1,70,32,468 <hr/>
Total—A—Taxes, Duties and Other Principal Heads of Revenue					<hr/> .. 1,65,35,09,213 <hr/>
<b>B—DEBT SERVICES—</b>					
<b>XVI—Interest—</b>					
<b>B—Interest from Commercial Departments—</b>					
Interest received from Commercial Departments	..	..	..	..	3,05,93,962
<b>C—Other Interest Receipts—</b>					
Interest on loans and advances by the State / Union Territory Governments	..	..	..	..	60,80,611
Interest realised on investments of Cash Balances	..	..	..	..	7,18,239
Interest on Irrigation Capital Outlay incurred before 1st April, 1937	..	..	..	..	15,62,946
<b>Interest on arrears of revenue—</b>					
(i) Land Revenue	..	..	..	..	11,93,799
(ii) Other Revenues	..	..	..	..	61,168
(iii) Sales Tax	..	..	..	..	2,16,750
Total—C					<hr/> .. 98,33,513 <hr/>
Total—B & C					<hr/> .. 4,04,27,475 <hr/>
Total—B—Debt Services					<hr/> .. 4,04,27,475 <hr/>

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

Heads	Actuals for 1970-71
	Rs.
<b>C—ADMINISTRATIVE SERVICES—</b>	
<b>XVII—Administration of Justice—</b>	
Sale-proceeds of unclaimed and escheated property .. .. .	29,141
Court-fees realised in cash .. .. .	1,957
General fees, fines and forfeitures ., ., ., .. .	35,15,673
Receipts of the Official Assignee .. .. .	1,20,028
Receipts of the Official Receiver .. .. .	48,701
Miscellaneous fees and fines .. .. .	44,480
Miscellaneous .. .. .	11,33,751
Recoveries of overpayments .. .. .	7,020
Collection of Payments for services rendered .. .. .	11,666
<i>Deduct—Refunds</i> .. .. .	— 76,226
<b>Total</b> ..	<b>48,36,191</b>
<b>XVIII—Jails—</b>	
Jails .. .. .	7,73,169
Jails Manufactures .. .. .	3,40,965
Recoveries of overpayments .. .. .	7,78,709
<b>Total</b> ..	<b>18,92,843</b>
<b>XIX—Police—</b>	
Police supplied to public departments, private companies and persons ..	1,80,831
Receipts and recoveries on account of State Headquarters Police ..	13,75,503
Fees, fines and forfeitures .. .. .	98,999
Recoveries of overpayments .. .. .	8,700
Collection of Payments for services rendered .. .. .	30,891
Miscellaneous .. .. .	78,25,691
<i>Deduct—Refunds</i> .. .. .	— 12,239
<b>Total</b> ..	<b>95,08,376</b>

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

Heads	Actuals for 1970-71
	Rs.
<b>C—ADMINISTRATIVE SERVICES—<i>concl.</i></b>	
<b>XXI—Miscellaneous Departments—</b>	
Examination Fees .. .. .	1,36,533
Administration of Indian Partnership Act, 1932 .. .. .	56,024
Administration of India Citizenship Act, 1955 .. .. .	6,08,320
Fire Services .. .. .	24,56,547
Miscellaneous .. .. .	1,24,60,062
<i>Deduct</i> —Refunds .. .. .	—13,611
<b>Total</b> ..	<b>1,57,03,875</b>
<b>Total—C—Administrative Services</b> ..	<b>3,19,41,285</b>
<b>D—SOCIAL AND DEVELOPMENTAL SERVICES—</b>	
<b>XXII—Education—</b>	
<b>A—University—</b>	
Fees, Government Arts Colleges .. .. .	17,49,405
Fees, Government Professional Colleges .. .. .	2,66,453
<b>Total—A</b> ..	<b>20,15,858</b>
<b>B—Secondary—</b>	
Fees, Government Secondary Schools .. .. .	15,82,735
<b>D—Special—</b>	
Fees and other receipts, Government Special Schools .. .. .	93,834
<b>E—Technical Education—</b>	
Fees and other receipts, Government Technical Institutions .. .. .	25,351
<b>F—General—</b>	
Income from endowments .. .. .	112
Recoveries of overpayments .. .. .	6,437
Collection of Payments for services rendered .. .. .	31,412
Miscellaneous .. .. .	28,46,179
Receipts in England .. .. .	5,400
<i>Deduct</i> —Refunds .. .. .	—76,791
<b>Total—F</b> ..	<b>28,12,749</b>
<b>Total—A, B, D, E &amp; F</b> ..	<b>65,30,527</b>

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

Heads					Actuals for 1970-71
					Rs.
<b>D—SOCIAL AND DEVELOPMENTAL SERVICES—contd.</b>					
<b>XXIII—Medical—</b>					
Fees, Medical Schools and Colleges	..	..	..	..	8,64,980
Hospital Receipts	..	..	..	..	36,92,701
Sale of medicines	..	..	..	..	3,82,793
Contributions	..	..	..	..	3,31,933
Income from endowments	..	..	..	..	91,295
Recoveries of overpayments	..	..	..	..	57,021
Collection of Payments for services rendered	..	..	..	..	4,72,442
Mental Hospital Receipts	..	..	..	..	7,138
Miscellaneous	..	..	..	..	18,33,772
Receipts on account of provincialisation of Sadar and Subdivisional Hospitals					6,812
Deduct—Refunds	..	..	..	..	- 1,21,526
				<b>Total</b>	<b>76,19,361</b>
<b>XXIV—Public Health—</b>					
Sale-proceeds of sera and vaccines, etc.	..	..	..	..	3,99,117
Recoveries of overpayments	..	..	..	..	387
Collection of Payments for services rendered	..	..	..	..	524
Miscellaneous	..	..	..	..	10,64,489
				<b>Total</b>	<b>14,64,517</b>
<b>XXV—Agriculture—</b>					
Agricultural Receipt	..	..	..	..	2,91,73,160
Fisheries	..	..	..	..	4,87,977
Recoveries of overpayments	..	..	..	..	1,74,089
Collection of Payments for services rendered	..	..	..	..	41,364
Deduct—Refunds	..	..	..	..	- 23,822
				<b>Total</b>	<b>2,98,52,768</b>



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

Heads	Actuals for 1970-71
	Rs.
<b>D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i></b>	
<b>XXVII—Animal Husbandry—</b>	
Other Receipts .. .. .	48,44,837
Collection of Payments for services rendered .. .. .	2,076
<i>Deduct—Refunds</i> .. .. .	- 3,870
<b>Total</b> .. .. .	<b>48,43,043</b>
<b>XXVIII—Co-operation—</b>	
Audit fees .. .. .	3,69,578
Miscellaneous .. .. .	6,11,716
<b>Total</b> .. .. .	<b>9,81,294</b>
<b>XXIX—Industries—</b>	
Industries .. .. .	1,31,99,645
Cottage and Small-Scale Industries .. .. .	54,04,743
Cinchona Plantations .. .. .	78,13,508
Recoveries of overpayments .. .. .	52,746
Collection of Payments for services rendered .. .. .	13,429
<i>Deduct—Refunds</i> .. .. .	- 4,08,477
<b>Total</b> .. .. .	<b>2,60,75,594</b>
<b>XXXI—Community Development Projects, National Extension Service and Local Development Works—</b>	
<b>A—Community Development Projects—</b>	
Community Development Projects .. .. .	1,61,109
<b>Total</b> .. .. .	<b>1,61,109</b>

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

Heads	Actuals for 1970-71
	Rs.
<b>D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>concl.</i></b>	
<b>XXXII—Miscellaneous social and Developmental Organisations—</b>	
Labour and Employment .. .. .	3,50,67,368
Miscellaneous .. .. .	21,98,894
<i>Deduct—Refunds</i> .. .. .	-2,296
<b>Total</b> ..	<b>3,72,63,966</b>
<b>Total D—Social and Developmental Services</b> ..	<b>11,47,92,179</b>
<b>E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—</b>	
<b>XXXIII—Multipurpose River Schemes—</b>	
<b>Mayurakshi Reservoir Project—</b>	
Water rates .. .. .	26,80,116
Rents .. .. .	1,30,622
Miscellaneous .. .. .	17,95,666
Recoveries of Expenditure .. .. .	598
<i>Deduct—Refunds</i> .. .. .	-1,408
<b>Total—Mayurakshi, etc.</b>	<b>46,05,594</b>
<b>Damodar Valley Project—</b>	
Rents .. .. .	31,450
Miscellaneous .. .. .	70,354
Navigation .. .. .	3,09,786
<i>Deduct—Refunds</i> .. .. .	-739
<b>Total—Damodar Valley</b> ..	<b>4,10,851</b>
<b>Total—Mayurakshi, etc., and Damodar Valley</b> ..	<b>50,16,445</b>
<b>XXXIV—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—</b>	
<b>A—Irrigation—Works—</b>	
<b>(2) Unproductive Works—</b>	
<b>Direct Receipts—</b>	
Water rates .. .. .	13,42,121
Navigation .. .. .	393
Rents .. .. .	11,302
Miscellaneous .. .. .	48,014
<b>Total—A—Irrigation, etc.</b> ..	<b>14,01,830</b>

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

Heads	Actuals. for 1970-71
	Ra.
<b>E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—<i>concl.</i></b>	
<b>XXXIV—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—<i>concl.</i></b>	
B—Navigation, Embankment and Drainage Works—	
(2) Unproductive Works—	
Direct Receipts—	
Navigation .. .. .	50,014
Rents .. .. .	5,666
Miscellaneous .. .. .	90,889
<i>Deduct</i> —Refunds .. .. .	- 16
Total—B-Navigation, etc. ..	1,46,553
Total—A & B ..	15,48,383
 <b>XXXV—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—</b>	
A—Irrigation—Works—	
Direct Receipts—	
Water rates .. .. .	3,21,638
Miscellaneous .. .. .	1,88,948
Total—A-Irrigation, etc. ..	5,10,586
 B—Navigation, Embankment and Drainage Works—	
Direct Receipts—	
Navigation .. .. .	15,566
Rents .. .. .	5,352
Recoveries of expenditure .. .. .	476
Miscellaneous .. .. .	2,31,524
<i>Deduct</i> —Refunds .. .. .	- 70
Total—B-Navigation, etc. ..	2,52,848
Total—A & B ..	7,63,434
Total E—Multipurpose River Schemes, Irrigation and Electricity Schemes..	73,28,262

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

<b>Heads</b>							<b>Actuals for 1970-71</b>
							<b>Rs.</b>
<b>F—Public Works (including Roads) and schemes of Miscellaneous Public Improvements—</b>							
<b>XXXVII—PUBLIC WORKS—</b>							
Rents	..	..	..	..	..	..	29,29,975
Tolls on Roads	..	..	..	..	..	..	20,90,385
Recoveries of expenditure		..	..	..	..	..	2,85,129
Miscellaneous	..	..	..	..	..	..	32,71,023
Deduct—Refunds	..	..	..	..	..	..	-3,091
						<b>Total</b>	<b>85,73,421</b>
<b>Total F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.</b>							<b>85,73,421</b>
<b>G—TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS)—</b>							
<b>XXXIX—Ports and Pilotage—</b>							
Registration and other fees	..	..	..	..	..	..	4,263
Miscellaneous	..	..	..	..	..	..	32,728
						<b>Total</b>	<b>36,991</b>
<b>XLIII—Road and Water Transport Schemes—</b>							
<b>A—Road Transport—</b>							
Road Transport Services	..	..	..	..	..	..	28,95,918
						<b>Total</b>	<b>28,95,918</b>
<b>Total G—Transport and Communications (Other than Roads)</b>							<b>29,32,909</b>
<b>I—MISCELLANEOUS—</b>							
<b>XLVIII—Contributions and Recoveries towards Pensions and other Retirement Benefits—</b>							
Contributions for pensions and gratuities	..	..	..	..	..	..	14,05,225
Miscellaneous	..	..	..	..	..	..	40,083
						<b>Total</b>	<b>14,45,308</b>
<b>XLIX—Stationery and Printing—</b>							
Stationery receipts	..	..	..	..	..	..	1,02,925
Sale of plain paper used with stamps	..	..	..	..	..	..	1,88,638
Sale of Gazettes and other Government publications	..	..	..	..	..	..	1,79,005
Other press receipts	..	..	..	..	..	..	3,75,787
						<b>Total</b>	<b>8,46,355</b>

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

Heads	Actuals for 1970-71
	Rs.
<b>I.—MISCELLANEOUS—<i>concl.</i></b>	
<b>LI—Forests—</b>	
Timber and other produce removed from the forests by Government agency.	49,40,442
Timber and other produce removed from the forests by consultants and purchasers.	1,00,55,432
Drift and waif wood and confiscated forest produce .. .. .	1,56,612
Receipts from the management of ex-7aminary Estates .. .. .	63,71,541
Miscellaneous .. .. .	5,30,762
<i>Deduct—Refunds</i> .. .. .	-3,896
<b>Total</b> ..	<b>2,20,50,893</b>
<b>LI—Miscellaneous—</b>	
Unclaimed deposits .. .. .	1,48,63,960
Sale of old stores and materials .. .. .	2,43,743
Fees for Government audit .. .. .	51,329
Rents, rates and taxes .. .. .	6,39,919
Other fees, fines and forfeitures .. .. .	1,24,479
Receipts in connection with Elections .. .. .	1,01,767
Receipts on account of Displaced persons .. .. .	2,34,64,014
Receipts from State Lotteries .. .. .	37,83,744
Recoveries of overpayments .. .. .	10,22,402
Collection of Payments for services rendered .. .. .	8,82,558
Miscellaneous .. .. .	1,44,83,088
Loss or gain by exchange .. .. .	27
Civil Defence .. .. .	13,69,655
Contributions for Five-Year Plan .. .. .	20
<i>Deduct—Refunds</i> .. .. .	-53,39,580
<b>Total</b> ..	<b>5,56,91,125</b>
<b>Total—I-Miscellaneous</b>	<b>8,00,33,681</b>
<b>J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS—</b>	
<b>LV—State's share of Union Excise Duties—</b>	
State's share of Union Excise Duties .. .. .	21,66,08,336
Share of Net proceeds of Additional Duties of Excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957, assigned to State.	6,49,35,293
<b>Total</b> ..	<b>28,15,43,629</b>

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

Heads	Actuals for 1970-71 Rs.
<b>J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS—<i>contd.</i></b>	
<b>LVI—Grants-in-aid from Central Government—</b>	
<b>A—Statutory Grants-in-aid—</b>	
Grants under Articles 275 of the Constitution .. .. .	18,73,90,000
<b>B—Other Grants-in-aid—</b>	
Grants for State/Union Territory Plan Schemes .. .. .	11,39,15,000
Miscellaneous Departments .. .. .	1,30,000
Education .. .. .	95,80,270
Labour and Employment .. .. .	29,14,865
Public Health .. .. .	1,71,49,000
Agriculture .. .. .	56,42,611
Animal Husbandry .. .. .	....
Co-operation .. .. .	5,25,000
Industries .. .. .	8,94,000
Community Development Projects, National Extension Service and Local Development Works.	14,80,513
Miscellaneous Social and Developmental Organisations .. .. .	2,53,000
Irrigation, Navigation, Embankment and Drainage Works .. .. .	17,15,000
Public Works .. .. .	5,12,53,000
Road and Water Transport Schemes .. .. .	17,000
Forest .. .. .	70,000
Miscellaneous .. .. .	1,50,47,253
Police .. .. .	2,25,000
Medical .. .. .	12,04,520
<b>Miscellaneous—</b>	
Grants in lieu of Tax on Railway Passenger Fares .. .. .	89,54,000
Relief and Rehabilitation of Displaced persons .. .. .	1,01,00,198
Assistance for Natural calamities .. .. .	2,68,55,000
Welfare of Backward Classes .. .. .	27,13,000
<i>Deduct—Refunds</i> .. .. .	—14,209
<b>Total—B—Other Grants-in-aid</b> .. .. .	<b>27,06,24,021</b>
<b>Total A and B</b> .. .. .	<b>45,80,14,021</b>

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

Heads	Actuals for 1970-71
	Rs.
<b>J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS—<i>concl'd.</i></b>	
<b>LVII—Miscellaneous Adjustments between [Central and State/Union Territory Governments—</b>	
Contributions from the Central Government on account of administration of the Petroleum Act.	5,52,000
Contributions from the Central Government on account of administration of the Explosives Act.	4,000
Contributions from the Central Government on account of administration of the Indian Arms Act.	2,50,000
Contributions from the Central Government on account of administration of the Rice Milling Industry (Regulation) Act.	37,000
Total ..	8,43,000
<b>LVIII—Dividends, etc., from Commercial and Other Undertakings—</b>	
Co-operative Societies .. .. .	2,02,31
Other Commercial and Industrial Undertakings .. .. .	10,200
Total ..	2,12,510
Total J—Contributions and Miscellaneous Adjustments ..	74,06,13,160
<b>Grand Total—Revenue ..</b>	<b>2,08,01,51,535</b>

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

Heads	Actuals for 1970-71		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
<b>A—COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUES—</b>			
<b>4—Taxes on Income other than Corporation Tax—</b>			
Collection of Taxes on Agricultural Income	..	10,24,079	10,24,079
<b>Total</b>	..	10,24,079	10,24,079
<b>9—Land Revenue—</b>			
Charges of administration	..	1,09,73,365	1,09,73,365
Management of Government Estate	..	44,803	44,803
Survey, Settlement and Record Operations	..	98,74,241	98,74,241
Land Records	..	82,530	82,530
Expenditure in connection with ex-Zamindari Estates.	6,339	4,28,89,675	4,28,96,014
<b>Total</b>	..	6,339	6,38,64,614
<b>10—State Excise Duties—</b>			
Superintendence	..	25,33,578	25,33,578
District Executive Establishment	..	84,43,334	84,43,334
<b>Total</b>	..	1,09,76,912	1,09,76,912
<b>11—Taxes on Vehicles—</b>			
Charges of Collection under Motor Vehicles Acts.	..	20,64,884	20,64,884
<b>Total</b>	..	20,64,884	20,64,884
<b>12—Sales Tax—</b>			
Collection Charges	..	64,92,079	64,92,079
<b>Total</b>	..	64,92,079	64,92,079



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

Heads	Actuals for 1970-71		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
<b>A—COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUES—<i>concl.</i></b>			
<b>13—Other Taxes and Duties—</b>			
Collection Charges—			
Entertainment Tax .. ..	..	2,77,507	2,77,507
Betting Tax .. ..	..	10,000	10,000
Charges under the Electricity Acts ..	..	11,07,668	11,07,668
Taxes on Entry of Goods in Local Areas ..	..	5,91,583	5,91,583
Taxes on Entry of Goods into Calcutta Metropolitan Area. ..	..	15,87,100	15,87,100
Total ..	..	35,73,858	35,73,858
<b>14—Stamps—</b>			
A—Non-Judicial—			
Superintendence .. ..	..	2,07,044	2,07,044
Charges for the sale of stamps .. ..	..	14,99,468	14,99,468
Cost of stamps supplied from Central Stamp Stores. ..	..	6,92,912	6,92,912
Total (A) ..	..	23,99,424	23,99,424
B—Judicial—			
Superintendence .. ..	..	1,03,522	1,03,522
Charges for the sale of stamps .. ..	..	77,438	77,438
Cost of stamps supplied from Central Stamp Stores. ..	..	2,51,765	2,51,765
Total (B) ..	..	4,32,725	4,32,725
Total—(A) and (B) ..	..	28,32,149	28,32,149
<b>15—Registration Fees—</b>			
Superintendence .. ..	..	2,05,404	2,05,404
District Charges .. ..	..	82,80,077	82,80,077
Total ..	..	84,85,481	84,85,481
Total A—Collection of Taxes, Duties and Other Principal Revenues.	6,339	9,93,14,056	9,93,20,395

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

Heads	Actuals for 1970-71		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
<b>B—DEBT SERVICES—</b>			
<b>16—Interest on Debt and Other Obligations—</b>			
A—Interest on Public Debt and Other Obligations—			
1—Interest on Ordinary Debt—			
(i) Debt raised in India—			
1. Interest on Permanent Loans	3,93,83,037	..	3,93,83,037
2. Discount on loans .. ..	5,38,000	..	5,38,000
3. Floating Loans—			
Interest on other Floating Loans	3,89,405	..	3,89,405
4. Other items—Management of Debt.	67,434	..	67,434
5. Interest on Other Loans ..	82,38,857	..	82,38,857
	<hr/>	<hr/>	<hr/>
Total—(1) ..	4,86,16,733	..	4,86,16,733
	<hr/>	<hr/>	<hr/>
2—Interest on Unfunded Debt—			
5—State Provident Funds—			
Interest on General Provident Fund ..	1,36,40,913	..	1,36,40,913
Interest on Indian Civil Service Provident Fund	48,000	..	48,000
Interest on Indian Civil Service (Non-European Members) Provident Fund	30,000	..	30,000
Interest on All-India Services Provident Fund	3,02,969	..	3,02,969
Interest on Contributory Provident Funds	4,81,097	..	4,81,097
	<hr/>	<hr/>	<hr/>
Total—2—Interest on Unfunded Debt ..	1,45,02,979	..	1,45,02,979
	<hr/>	<hr/>	<hr/>

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

Heads	Actuals for 1970-71		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
<b>B—DEBT SERVICES—<i>concl'd.</i></b>			
<b>16—Interest on Debt and Other Obligations—<i>concl'd.</i></b>			
<b>A—Interest on Public Debt and Other Obligations—<i>concl'd.</i></b>			
<b>3—Interest on Other Obligations—</b>			
Miscellaneous .. ..	6,08,898	91,57,036	97,65,934
<b>Total—3—Interest on Other Obligations</b>	<u>6,08,898</u>	<u>91,57,036</u>	<u>97,65,934</u>
<b>Total—A—(1, 2 and 3) ..</b>	<u>6,37,28,610</u>	<u>91,57,036</u>	<u>7,28,85,646</u>
<b>B—Interest on Inter-Governmental Debt—</b>			
Interest paid to the Central Government	34,82,60,755	..	34,82,60,755
<b>Total—A and B ..</b>	<u>41,19,89,365</u>	<u>91,57,036</u>	<u>42,11,46,401</u>
<b>17—Appropriation for Reduction or Avoidance of Debt—</b>			
Sinking Funds .. ..	5,72,63,000	..	5,72,63,000
<b>Total ..</b>	<u>5,72,63,000</u>	<u>..</u>	<u>5,72,63,000</u>
<b>Total B—Debt Services ..</b>	<u>46,92,52,365</u>	<u>91,57,036</u>	<u>47,84,09,401</u>
<b>C—ADMINISTRATIVE SERVICES—</b>			
<b>18—Parliament, State/Union Territory Legislature—</b>			
<b>B—State/Union Territory Legislature—</b>			
Legislative Council .. ..	..	242	242
Legislative Assembly .. ..	46,314	7,04,485	7,50,799
State/Union Territory Legislature Secretariat	..	12,96,867	12,96,867
<b>Total—B ..</b>	<u>46,314</u>	<u>20,01,594</u>	<u>20,47,908</u>
<b>C—Elections—</b>			
Other Election Charges .. ..	..	1,26,45,174	1,26,45,174
<b>Total—B and C ..</b>	<u>46,314</u>	<u>1,46,46,768</u>	<u>1,46,93,082</u>

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

Heads	Actuals for 1970-71		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
<b>C—ADMINISTRATIVE SERVICES—<i>contd.</i></b>			
<b>19—General Administration—</b>			
<b>A—President, Vice-President, Heads of States and Union Territories, Cabinet and Ministers—</b>			
Emoluments and/or allowances of the Governor.	66,000	..	66,000
Secretariat Staff of the Governor ..	3,47,392	..	3,47,392
Staff and Household of the Governor ..	2,45,999	..	2,45,999
Entertainment and Hospitality Expenses	40,831	92,155	1,32,986
Expenditure from Contract Allowance ..	1,94,045	..	1,94,045
Tour Expense .. .. .	46,321	..	46,321
Ministers .. .. .	..	2,09,305	2,09,305
Total—A— ..	<u>9,40,588</u>	<u>3,01,460</u>	<u>12,42,048</u>
<b>C—Secretariat and attached offices—</b>			
Civil Secretariat .. .. .	..	3,40,50,290	3,40,50,290
Public Service Commission ..	7,31,076	..	7,31,076
Board of Revenue, Financial Commissioner and establishments.	..	11,21,822	11,21,822
Local Fund Audit Establishments ..	..	15,97,454	15,97,454
Total—C— ..	<u>7,31,076</u>	<u>3,67,69,566</u>	<u>3,75,00,642</u>
<b>D—Commissioners—</b>			
Commissioners .. .. .	..	8,09,384	8,09,384
<b>E—District Administration—</b>			
General Establishments .. .. .	..	2,26,19,180	2,26,19,180
Subdivisional Establishments .. .. .	..	64,35,154	64,35,154
Other Establishments .. .. .	..	2,16,541	2,16,541
Total—E— ..	<u>..</u>	<u>2,92,70,875</u>	<u>2,92,70,875</u>
<b>F—Works—</b>			
Original Works .. .. .	..	1,69,518	1,69,518
<b>G—Miscellaneous—</b>			
Discretionary Grants by Heads of States, etc.	24,136	44,250	68,386
Miscellaneous .. .. .	..	31,04,175	31,04,175
Rehabilitation Programme .. .. .	..	7,68,491	7,68,491
Charges in England .. .. .	..	3,456	3,456
Total—G ..	<u>24,136</u>	<u>39,20,372</u>	<u>39,44,508</u>
Total—A, C, D, E, F and G ..	<u>16,95,800</u>	<u>7,12,41,175</u>	<u>7,29,36,975</u>

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

Heads	Actuals for 1970-71		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
<b>C—ADMINISTRATIVE SERVICES—<i>contd.</i></b>			
<b>21—Administration of Justice—</b>			
High Courts .. .. .	73,39,464	..	73,39,464
Law Officers .. .. .	..	29,60,396	29,60,396
Administrator General and Official Trustee.	..	5,94,782	5,94,782
Sheriff and Reporter .. .. .	99,113	1,74,524	2,73,637
Official Assignee .. .. .	..	1,34,475	1,34,475
Official Receiver .. .. .	..	2,72,883	2,72,883
Coroner's Court .. .. .	..	22,457	22,457
Presidency Magistrate's Court .. .. .	..	11,14,548	11,14,548
Civil and Sessions Courts .. .. .	..	1,46,88,886	1,46,88,886
Court of Small Causes .. .. .	..	5,85,152	5,85,152
Criminal Courts .. .. .	..	88,618	88,618
Total ..	74,38,577	2,06,36,721	2,80,75,298
<b>22—Jails—</b>			
Jails .. .. .	..	2,07,35,406	2,07,35,406
Jail Manufactures .. .. .	..	11,95,640	11,95,640
Total ..	..	2,19,31,046	2,19,31,046
<b>23—Police—</b>			
State Headquarters Police .. .. .	..	7,28,87,319	7,28,87,319
Superintendence .. .. .	..	16,28,631	16,28,631
District Executive Force .. .. .	8,227 (a)	14,29,71,574	14,29,79,801
Police Training Schools and Colleges .. .. .	..	22,09,816	22,09,816
Village Police .. .. .	..	11,589	11,589

(a) Represents the amount spent from out of advance obtained from Contingency Fund during 1969-70 and recouped to the Fund during 1970-71.

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

Heads	Actuals for 1970-71		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
<b>C—ADMINISTRATIVE SERVICES—<i>concl'd.</i></b>			
<b>23—Police—<i>concl'd.</i></b>			
Special Police .. .. .	..	26,93,190	26,93,190
Railway Police .. .. .	..	59,74,618	59,74,618
Criminal Investigation Department .. .. .	..	67,18,008	67,18,008
Works .. .. .	..	4,46,977	4,46,977
Miscellaneous .. .. .	..	4,78,61,659	4,78,61,659 (a)
Charges in England .. .. .	..	300	300
<i>Deduct</i> —Amounts recovered from other Governments, Departments, etc. .. .. .	..	- 4,06,68,449	- 4,06,68,449
Total .. .. .	8,227	24,27,35,232	24,27,43,459
<b>26—Miscellaneous Departments—</b>			
Administration of Indian Partnership Act, 1932. .. .. .	..	77,985	77,985
Administration of Money-Lenders Act .. .. .	..	29,306	29,306
Administration of the Citizenship Act, 1955 .. .. .	..	2,42,654	2,42,654
Fire Services .. .. .	..	75,50,405	75,50,405
National Savings Organisations .. .. .	..	2,11,249	2,11,249
Controller of Rents .. .. .	..	7,34,030	7,34,030
Miscellaneous .. .. .	51,502 (b)	6,81,05,972	6,81,57,474
<i>Deduct</i> —Amount met from the Reserve Funds and Deposit Accounts—			
Amount met from the Deposit Account of grants from the Wheat Associate of U.S.A. .. .. .	..	- 47,904	- 47,904
Total .. .. .	51,502	7,69,03,697	7,69,55,199
Total C—Administrative Services .. .. .	92,40,420	44,80,94,839	45,73,35,059
<b>D—SOCIAL AND DEVELOPMENTAL SERVICES—</b>			
<b>27—Scientific Departments—</b>			
Grants-in-aid and Donations to Scientific Societies and Institutes. .. .. .	..	65,981	65,981
Total .. .. .	..	65,981	65,981

(a) Includes Rs. 2,24,99,429 written back from the Major Head "124—Capital Outlay, etc.," outside the Revenue Account, *vide* Statement no. 13 at page 92.

(b) Includes Rs. 50,502 spent from out of advance obtained from Contingency Fund during 1970-71 and recouped to the Fund during the year.

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

Heads.	Actuals for 1970-71.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>D—SOCIAL AND DEVELOPMENTAL SERVICES—</b>			
<b>28—Education—</b>			
<b>A—University—</b>			
Grants to Universities .. .. .	..	2,07,58,387	2,07,58,387
Government Arts Colleges .. .. .	..	1,02,84,034	1,02,84,034
Grants to non-Government Arts Colleges .. .. .	..	2,72,56,828	2,72,56,828
Government Professional Colleges .. .. .	..	26,15,352	26,15,352
Grants to non-Government Professional Colleges.	..	31,21,136	31,21,136
<b>Total—A—</b>	..	<b>6,40,35,737</b>	<b>6,40,35,737</b>
<b>B—Secondary—</b>			
Government Secondary Schools .. .. .	..	82,96,947	82,96,947
Direct grants to non-Government Secondary Schools.	..	24,84,94,423	24,84,94,423
<b>Total—B—</b>	..	<b>25,67,91,370</b>	<b>25,67,91,370</b>
<b>C—Primary—</b>			
Direct grants to non-Government Primary Schools.	..	6,19,40,287	6,19,40,287
Grants to local bodies for primary education.	..	12,70,35,759	12,70,35,759
<b>Total—C—</b>	..	<b>18,89,76,046</b>	<b>18,89,76,046</b>
<b>D—Special—</b>			
Government Special Schools .. .. .	..	27,00,265	27,00,265
Direct grant to non-Government Special Schools.	..	23,00,822	23,00,822
<b>Total—D—</b>	..	<b>50,01,087</b>	<b>50,01,087</b>
<b>E—Technical Education—</b>			
Direction .. .. .	..	8,666	8,666
Technical Institution .. .. .	..	66,34,622	66,34,622
Grants-in-aid, contribution, etc. .. .. .	..	1,81,19,123	1,81,19,123
Miscellaneous .. .. .	..	984	984
<b>Total—E—</b>	..	<b>2,47,63,395</b>	<b>2,47,63,395</b>

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

Heads.	Actuals for 1970-71.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i></b>			
<b>28—Education—<i>concl.</i></b>			
<b>F—General—</b>			
Direction .. .. .	..	23,86,166	23,86,166
Inspection .. .. .	..	48,00,980	48,00,980
Scholarships .. .. .	..	8,02,037	8,02,037
Development Schemes .. .. .	10,82,179(a)	10,83,04,328(b)	10,93,86,505
Miscellaneous .. .. .	..	3,81,20,977	3,81,20,977
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.	..	9,53,084	9,53,084
<i>Deduct—Amount met from the Reserve Funds and Deposit Accounts—</i>			
Amount met from Fund for promotion of education amongst educationally backward classes.	..	—9,53,084	—9,53,084
Charges in England .. .. .	..	44,148	44,148
<b>Total—F</b>	<b>10,82,179</b>	<b>15,55,82,634</b>	<b>15,66,64,813</b>
<b>Total—A, B, C, D, E and F ..</b>	<b>10,82,179</b>	<b>69,51,50,269</b>	<b>69,62,32,448</b>

(a) Represents the amount spent from out of advance obtained from Contingency Fund during 1970-71 and recouped to the Fund during the year.

(b) Excludes Rs. 3,43,000 spent from out of advance obtained from Contingency Fund during 1970-71 but not recouped to the Fund till the close of the year.



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

Heads.	Actuals for 1970-71.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>19—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i></b>			
<b>29—Medical—</b>			
Medical Establishment .. ..	640(a)	1,02,42,521	1,02,43,161
Hospital and Dispensaries .. ..	..	9,39,04,715(b)	9,39,04,715
Grants for medical purposes .. ..	..	14,09,671	14,09,671
Medical Colleges and Schools .. ..	..	1,21,18,471	1,21,18,471
Mental Hospital .. ..	..	25,07,755	25,07,755
Chemical Examiner .. ..	..	2,22,068	2,22,068
Provincialisation of Sadar and Subdivi- sional Hospitals. .. ..	..	1,86,61,254	1,86,61,254
Works .. ..	..	9,89,410	9,89,410
Miscellaneous .. ..	..	10,30,721	10,30,721
Suspense .. ..	..	2,61,24,360	2,61,24,360
Development Schemes .. ..	12,577(c)	2,88,63,975	2,88,76,552
<b>Deduct—Amount met from the Reserve Funds and Deposit Accounts—</b>			
Amount met from the General Reserve Fund for Cooch Behar .. ..	..	—53,882	—53,882
<b>Total .. ..</b>	<b>13,217</b>	<b>19,60,21,039</b>	<b>19,60,34,256</b>

(a) Represents the amount spent from out of advance obtained from Contingency Fund during 1970-71 and recouped to the Fund during the year and excludes Rs. 189 spent from out of advance obtained from Contingency Fund during 1970-71 but not recouped to the Fund till the close of the year.

(b) Excludes Rs. 32,385 spent from out of advance obtained from Contingency Fund during 1970-71 but not recouped to the Fund till the close of the year.

(c) Represents the amount spent from out of advance obtained from Contingency Fund during 1970-71 and recouped to the Fund during the year.

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

Heads.	Actuals for 1970-71.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>D—SOCIAL AND DEVELOPMENTAL SERVICES —<i>contd.</i></b>			
<b>30—Public Health—</b>			
Public Health Establishment .. .. .	..	1,89,27,706	1,89,27,706
Grants for Public Health purposes .. .. .	..	27,000	27,000
Expenses in connection with epidemic diseases.	..	1,07,38,781(a)	1,07,38,781
Bacteriological Laboratories .. .. .	..	3,74,647	3,74,647
Pasteur Institutes .. .. .	..	2,02,241	2,02,241
Leprosy .. .. .	..	17,21,926	17,21,926
Works .. .. .	..	17,82,462	17,82,462
Miscellaneous .. .. .	..	14,33,108	14,33,108
Suspense .. .. .	..	—23,58,899	—23,58,899(b)
Development Schemes .. .. .	..	3,79,80,862	3,79,80,862
<b>Total</b> .. .. .	..	<b>7,08,29,834</b>	<b>7,08,29,834</b>
<b>31—Agriculture—</b>			
Direction .. .. .	..	23,26,726	23,26,726
Superintendence .. .. .	..	37,27,461	37,27,461
* Experimental Farms .. .. .	..	86,00,664	86,00,664
Agricultural Demonstration and Propaganda including public exhibitions and fairs.	..	7,59,859	7,59,859
Agricultural Experiments and Research .. .. .	..	31,86,104	31,86,104
Agricultural Education .. .. .	..	13,19,434	13,19,434
Botanical and other Public Gardens .. .. .	..	29,221	29,221
Expenditure on Agricultural Improvement.	..	91,44,844	91,44,844
Grants-in-aid, Contributions, etc. .. .. .	..	1,24,100	1,24,100
Fisheries .. .. .	..	33,360	23,83,375
Development Schemes .. .. .	..	10,16,59,940	10,16,59,940
<b>Total</b> .. .. .	..	<b>33,350</b>	<b>13,32,28,368</b>
			<b>13,32,61,728</b>

(a) Excludes Rs. 1,860 spent from out of advance obtained from Contingency Fund during 1970-71 but not recouped to the Fund till the close of the year.

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

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

Heads.	Actuals for 1970-71.					
	Charged.	Voted.	Total.			
	Rs.	Rs.	Rs.			
<b>D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i></b>						
<b>33—Animal Husbandry—</b>						
Superintendence .. .. .	..	..	..	32,32,739	32,32,739	
Veterinary Education and Research .. .. .	..	..	..	53,95,468	53,95,468	
Subordinate establishment .. .. .	..	..	..	9,23,105	9,23,105	
Hospitals and Dispensaries .. .. .	..	..	..	24,88,281	24,88,281	
Breeding Operations .. .. .	..	..	..	5,11,429	5,11,429	
Prizes .. .. .	..	..	..	998	998	
Miscellaneous .. .. .	..	..	..	41,76,074	41,76,074	
Development Schemes .. .. .	..	..	..	85,45,442	85,45,442	
<b>Total</b> .. .. .	..	..	..	<b>2,52,73,536</b>	<b>2,52,73,536</b>	
<b>34—Co-operation—</b>						
Superintendence .. .. .	..	..	..	56,39,285	56,39,285	
Grants-in-aid .. .. .	..	..	..	42,475	42,475	
Miscellaneous .. .. .	..	..	..	7,03,633	7,03,633	
Transfer to the State Agricultural Credit Relief and Guarantee Fund. .. .. .	..	..	..	3,00,000	3,00,000	
Transfer to the State Co-operative Development Fund. .. .. .	..	..	..	10,000	10,000	
Development Schemes .. .. .	..	..	..	45,99,854	45,99,854	
<b>Total</b> .. .. .	..	..	..	<b>1,12,95,247</b>	<b>1,12,95,247</b>	
<b>35—Industries—</b>						
Industries .. .. .	..	..	..	96,955(a)	2,15,22,902	2,16,19,857
Cottage and Small Scale Industries .. .. .	..	..	..	..	1,68,36,172	1,68,36,172
Cinchona Plantations .. .. .	..	..	..	..	59,42,139	59,42,139
Works .. .. .	..	..	..	..	84,574	84,574
Development Schemes .. .. .	..	..	..	..	73,95,861	73,95,861
<b>Total</b> .. .. .	..	..	..	<b>96,955</b>	<b>5,17,81,648</b>	<b>5,18,78,603</b>

(a) Represents the amount spent from out of advance obtained from Contingency Fund during 1969-70 and recouped to the Fund during 1970-71.

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

Heads.	Actuals for 1970-71.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>D—SOCIAL AND DEVELOPMENTAL SERVICES.—<i>concl'd.</i></b>			
<b>37—Community Development Projects, National Extension Service and Local Development Works—</b>			
<b>A—Community Development Projects—</b>			
Development Schemes .. ..	..	57,36,105	57,36,105
<b>B—National Extension Service—</b>			
Recurring Expenditure on Personnel retained on National Extension Service pattern.	..	4,21,10,579	4,21,10,579
<b>C—Local Development Works—</b>			
Project/Block Headquarters .. ..	..	5,76,609	5,76,609
Total .. ..	..	4,84,23,293	4,84,23,293
<b>38—Labour and Employment—</b>			
Labour .. ..	..	22,38,990	22,38,990
Factories .. ..	..	9,72,792	9,72,792
Inspector of Steam Boilers .. ..	..	5,64,507	5,64,507
Employment and Training .. ..	..	22,72,106	22,72,106
Miscellaneous .. ..	..	15,01,891	15,01,891
Development Schemes .. ..	..	2,16,95,657	2,16,95,657
Employees' State Insurance Scheme .. ..	..	2,03,90,267	2,03,90,267
Total .. ..	..	4,96,36,210	4,96,36,210
<b>39—Miscellaneous Social and Developmental Organisations—</b>			
Statistics .. ..	..	2,09,308	2,09,308
Preservation and Translation of Ancient Manuscripts.	..	6,200	6,200
Welfare of Scheduled Tribes, Castes and other Backward Classes.	..	32,04,740	32,04,740
Works .. ..	..	1,401	1,401
Suspense .. ..	..	9,02,382	9,02,382
Miscellaneous .. ..	..	1,11,21,127	1,11,21,127
Development Schemes .. ..	..	2,23,22,058	2,23,22,058
Total .. ..	..	3,77,67,216	3,77,67,216
Total—D—Social and Developmental Services.	12,25,711	1,31,94,72,841	1,32,06,98,253

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

Heads.	Actuals for 1970-71.			
	Charged.	Voted.	Total.	
	Rs.	Rs.	Rs.	
<b>E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—</b>				
<b>42—Multipurpose River Schemes—</b>				
<b>A—Working Expenses—</b>				
<b>Damodar Valley Project—(a)—</b>				
Maintenance and Repairs	..	..	57,36,883	57,36,883
Establishment	..	..	20,08,845	20,08,845
Tools and Plant	..	..	2,79,958	2,79,958
Suspense	..	..	-6,70,563	(b) - 6,70,563
<b>Total</b>	..	..	<b>73,55,123</b>	<b>73,55,123</b>
<b>Mayurakshi Reservoir Project—</b>				
Maintenance and Repairs	..	..	24,47,899	24,47,899
Establishment	..	..	29,75,489	29,75,489
Tools and Plant	..	..	2,16,727	2,16,727
Suspense	..	..	90,182	90,182
<b>Total</b>	..	..	<b>57,30,297</b>	<b>57,30,297</b>
<b>Total—A—Working Expenses</b>	..	..	<b>1,30,85,420</b>	<b>1,30,85,420</b>
<b>B—Interest—</b>				
Kangsabati Reservoir Project	..	..	1,72,86,473	1,72,86,473
Mayurakshi Reservoir Project	..	..	89,18,628	89,18,628
<b>Total B—Interest</b>	..	..	<b>2,62,05,101</b>	<b>2,62,05,101</b>
<b>Total</b>	..	..	<b>3,92,90,521</b>	<b>3,92,90,521</b>

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

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

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

Heads	Actuals for 1970-71		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
<b>E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—<i>contd.</i></b>			
<b>43—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—</b>			
<b>A—Irrigation Works—</b>			
(b) Unproductive Works—			
(i) Working expenses—			
Extensions and Improvements .. ..	.. ..	9,917	9,917
Maintenance and Repairs .. ..	.. ..	12,01,132	12,01,132
Establishment .. ..	.. ..	12,63,167	12,63,167
Tools and Plant .. ..	.. ..	29,648	29,648
(ii) Interest—			
Interest .. ..	.. ..	16,96,065	16,96,065
<hr/>			
Total A—Irrigation Works .. ..	.. ..	41,99,929	41,99,929
<hr/>			
<b>B—Navigation, Embankment and Drainage Works—</b>			
(b) Unproductive Works—			
(i) Working expenses—			
Extensions and Improvements .. ..	.. ..	9,016	9,016
Maintenance and Repairs .. ..	.. ..	22,79,732	22,79,732
Establishment .. ..	.. ..	7,11,305	7,11,305
Tools and Plant .. ..	.. ..	53,699	53,699
(ii) Interest—			
Interest .. ..	.. ..	42,55,742	42,55,742
<hr/>			
Total B—Navigation, etc. .. ..	.. ..	73,09,494	73,09,494
<hr/>			
Total .. ..	.. ..	1,15,09,423	1,15,09,423
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STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—*contd.*

Heads	Actuals for 1970-71		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
<b>E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—<i>contd.</i></b>			
<b>44—Irrigation, Navigation, Embankment and Drainage Works (Non-commercial)—</b>			
<b>A—Irrigation Works—</b>			
<b>(i) Works—</b>			
Maintenance and Repairs	.. ..	74,744	74,744
Establishment	.. ..	58,994	58,994
Tools and Plant	.. ..	1,851	1,851
Development Schemes	.. ..	31,08,156	31,08,156
<b>Total</b>	.. ..	<b>32,43,745</b>	<b>32,43,745</b>
<b>(ii) Miscellaneous Expenditure—</b>			
Establishment	.. ..	14,12,198	14,12,198
Tools and Plant	.. ..	25,929	25,929
Miscellaneous	.. ..	18,575	18,575
Suspense	.. ..	-57,076	(a)—57,076
<b>Total</b>	.. ..	<b>13,99,626</b>	<b>13,99,626</b>
<b>Total A—Irrigation Works</b>	.. ..	<b>46,43,371</b>	<b>46,43,371</b>
<b>B—Navigation, Embankment and Drainage Works—</b>			
<b>(i) Works—</b>			
Works	.. ..	32,113	32,113
Maintenance and Repairs	.. ..	6,500	6,88,17,556
Establishment	.. ..	19,06,899	19,06,899
Tools and Plant	.. ..	2,35,238	2,35,238
Suspense	.. ..	-17,98,977	(a)—17,98,977
Development Schemes	.. ..	60,78,196	60,78,196
<b>Total</b>	.. ..	<b>6,500</b>	<b>7,52,71,025</b>

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

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

Heads	Actuals for 1970-71		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
<b>E—MULTIPURPOSE RIVER SCHEMES. IRRIGATION AND ELECTRICITY SCHEMES—<i>concl'd.</i></b>			
<b>44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)— <i>concl'd.</i></b>			
<b>B—Navigation, Embankment and Drainage Works—<i>concl'd.</i></b>			
(ii) Miscellaneous Expenditure—			
Establishment .. .. .	..	43,537	43,537
Tools and Plant .. .. .	..	3,114	3,114
Miscellaneous .. .. .	..	2,87,945	2,87,945
<b>Total</b> .. .. .	..	<b>3,34,596</b>	<b>3,34,596</b>
<b>Total B—Navigation, etc.</b> ..	<b>6,500</b>	<b>7,56,05,621</b>	<b>7,56,12,121</b>
<b>Total—A &amp; B</b> ..	<b>6,500</b>	<b>8,02,48,992</b>	<b>8,02,55,492</b>
<b>Total E—Multipurpose River Schemes, Irrigation and Electricity Schemes.</b>	<b>6,500</b>	<b>13,10,48,936</b>	<b>13,10,55,436</b>
<b>F—PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS—</b>			
<b>50—Public Works—</b>			
<b>Original Works—Buildings—</b>			
Land Revenue .. .. .	..	196	196
Excise .. .. .	..	5,321	5,321
Registration .. .. .	..	32,177	32,177
General Administration .. .. .	90,563	1,82,047	2,72,610
Administration of Justice .. .. .	..	2,69,445	2,69,445
Jails .. .. .	..	1,73,035	1,73,035
Police .. .. .	..	3,67,987	3,67,987
Education .. .. .	..	19,559	19,559
Medical .. .. .	..	88,767	88,767
Agriculture .. .. .	..	920	920
Animal Husbandry .. .. .	..	2,361	2,361
Industries .. .. .	..	50	50
Civil Works .. .. .	..	2,20,334	2,20,334
Stationery and Printing .. .. .	..	3,160	3,160
Miscellaneous Departments .. .. .	..	13,80,123	13,80,123
Original Works—Communications .. .. .	..	4,15,21,267	4,15,21,267
Original Works—Miscellaneous .. .. .	..	53,260	53,260



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

Heads	Actuals for 1970-71		
	Charged Rs.	Voted Rs.	Total Rs.
<b>F—PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS—concl'd.</b>			
<b>50—Public Works—concl'd.</b>			
<b>Repairs—</b>			
Buildings .. .. .	14,77,121	2,22,44,008	2,37,21,129
Communications .. .. .	..	5,60,48,611	5,60,48,611
Miscellaneous .. .. .	..	77,153	77,153
Establishment .. .. .	3,41,819	1,47,35,836	1,50,77,655
Tools and Plant .. .. .	6,025	28,02,412	28,08,437
Furniture .. .. .	..	1,835	1,835
Grants-in-aid .. .. .	..	36,66,672	36,66,672
Suspense .. .. .	14,810	— 2,18,09,027	— 2,17,94,217 (a)
Transfer of grants for Road Development to the Deposit Head "Subventions from Central Road Fund" .. .. .	..	70,00,000	70,00,000
Development Schemes .. .. .	..	43,43,522	43,43,522
<i>Deduct—</i> Amount met from subventions from Central Road Fund .. .. .	..	— 66,36,767	— 66,36,767
<i>Deduct—</i> Amount met from the Reserve Funds and Deposit Accounts—			
Amount met from the General Reserve Fund for Cooch Behar. .. .. .	..	— 4,346	— 4,346
Total .. .. .	19,30,338	12,67,89,918	12,87,20,256
<b>51A—Greater Calcutta Development Schemes</b>			
Development Schemes .. .. .	..	1,56,75,063	1,56,75,063
Total .. .. .	..	1,56,75,063	1,56,75,063
<b>Total F—Public Works (Including Roads) and Schemes of Miscellaneous Public Improvements.</b>	<b>19,30,338</b>	<b>14,24,64,981</b>	<b>14,43,95,319</b>

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

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

Heads	Actuals for 1970-71		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
<b>G—TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS)—</b>			
<b>53—Ports and Pilotage—</b>			
Charges for Pooled Launches .. .. .	..	12,98,952	12,98,952
Ports Establishments .. .. .	..	16,563	16,563
Miscellaneous .. .. .	..	5,32,336	5,32,336
Development Schemes .. .. .	..	14,253	14,253
		<hr/>	<hr/>
Total .. .. .	..	18,62,104	18,62,104
		<hr/>	<hr/>
<b>57—Road and Water Transport Schemes—</b>			
<b>A—Road Transport—</b>			
<b>(i) Working expenses—</b>			
Direction .. .. .	..	1,86,047	1,86,047
Operation .. .. .	..	50,13,789	50,13,789
Total—A .. .. .	..	51,99,836	51,99,836
		<hr/>	<hr/>
<b>B—Water Transport—</b>			
<b>(i) Working Expenses—</b>			
Direction .. .. .	..	8,903	8,903
Development Schemes .. .. .	..	50,000	50,000
Total—B .. .. .	..	58,903	58,903
		<hr/>	<hr/>
Total—A & B .. .. .	..	52,58,739	52,58,739
		<hr/>	<hr/>
<b>Total G—Transport and Communications (other than Roads).</b>	..	<b>71,20,843</b>	<b>71,20,843</b>
		<hr/>	<hr/>
<b>I—MISCELLANEOUS—</b>			
<b>64—Famine Relief—</b>			
<b>A—Famine Relief—</b>			
Salaries and Establishment .. .. .	..	5,65,31,121	5,65,31,121

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

Heads	Actuals for 1970-71		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
<b>I—MISCELLANEOUS—<i>contd.</i></b>			
<b>64—Famine Relief—<i>concl'd.</i></b>			
A—Famine Relief — <i>concl'd.</i>			
Gratuitous Relief .. .. .	..	5,59,44,478	5,59,44,478
Works .. .. .	..	23,42,102	23,42,102
Rehabilitation Programme .. .. .	..	36,61,876	36,61,876
Miscellaneous .. .. .	..	1,39,67,677	1,39,67,677
<i>Deduct</i> —Amount transferred from West Bengal Famine Insurance Fund.	..	— 80,00,000	— 80,00,000
Total—A ..	..	12,44,47,254	12,44,47,254
B—Transfer to West Bengal Famine Insurance Fund.	..	80,00,000	80,00,000
Total—A & B ..	..	13,24,47,254	13,24,47,254
<b>65—Pensions and Other Retirement Benefits—</b>			
Superannuation and Retired Allowances	3,75,975	2,70,42,000	2,74,17,975
Gratuities .. .. .	..	49,37,681	49,37,681
Pensions for distinguished and meritorious services.	..	6,175	6,175
Allowances and gratuities to Political sufferers, their families and institutions	..	10,13,749	10,13,749
Donations to Provident Funds .. .. .	..	1,58,577	1,58,577
Equated payments on account of capital outlay on Sterling Pensions to the Government of India.	..	5,84,680	5,84,680
Charges in England .. .. .	..	70,919	70,919
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments and concerns.	..	— 4,43,777	— 4,43,777
Total ..	3,75,975	3,33,70,004	3,37,45,979
<b>67—Privy Purses and Allowances of Indian Rulers—</b>			
Privy Purses and Allowances of Rulers of Integrated States and Allowances of their relatives and servants—			
(i) Integrated States (i.e., those merged in the States).	..	17,355	17,355
Total ..	..	17,355	17,355
<b>68—Stationery and Printing—</b>			
I—Stationery—			
Stationery Offices and Stores .. .. .	..	4,24,994	4,24,994
Purchase of Stationery Stores .. .. .	..	29,69,085	29,69,085
Discount on plain paper used with stamps	..	2,190	2,190
Purchase of plain paper used with stamps	..	1,30,982	1,30,982
Total—I ..	..	35,27,251	35,27,251

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

Heads	Actuals for 1970-71		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
<b>I—MISCELLANEOUS—<i>concl'd.</i></b>			
<b>68—Stationery and Printing—<i>concl'd.</i></b>			
<b>II—Printing—</b>			
Government Presses .. ..	..	76,02,155	76,02,155
Printing at Private Presses .. ..	..	21,782	21,782
Cost of printing work done by other Governments.	..	14,026	14,026
<i>Deduct—Amounts recovered from other Governments, Departments, etc.</i>	..	-3,23,304	-3,23,304
<b>Total</b> ..	..	<b>1,08,41,910</b>	<b>1,08,41,910</b>
<b>70—Forest—</b>			
Conservancy and Works .. ..	..	77,73,221	77,73,221
Establishment .. ..	..	1,03,06,850	1,03,06,850
Grants-in-aid, Contributions, etc.	..	28,818	28,818
Parks and Gardens .. ..	..	4,88,974	4,88,974
Development Schemes .. ..	..	73,81,962	73,81,962
<b>Total</b> ..	..	<b>2,59,79,825</b>	<b>2,59,79,825</b>
<b>71—Miscellaneous—</b>			
Donations for charitable purposes .. ..	..	8,58,592	8,58,592
Special Commissions of Enquiry .. ..	..	2,23,717	2,23,717
Petty Establishments .. ..	..	33,44,334	33,44,334
Irrecoverable temporary loans and advances written off.	..	28,465	28,465
Irrecoverable loans to Displaced Persons written off.	..	2,07,02,589	2,07,02,589
Expenditure on Displaced Persons .. ..	..	4,39,06,454	4,39,06,454
Grants-in-aid, Contributions, etc.	5,36,208	5,81,16,397	5,86,52,605
Charges in connection with Panchayati Raj Institutions.	..	1,74,72,612	1,74,72,612
State Lotteries .. ..	..	24,81,954	24,81,954
Civil Defence .. ..	..	1,14,17,769	1,14,17,769
Miscellaneous and unforeseen charges .. ..	..	1,99,89,104	1,99,89,104
Development Schemes .. ..	..	1,02,55,211	1,02,55,211
Loss or gain by exchange .. ..	..	592	592
<b>Total</b> ..	..	<b>5,36,208</b>	<b>18,87,97,790</b>
<b>Total—I—Miscellaneous</b> ..	..	<b>9,12,183</b>	<b>39,14,54,138</b>

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

Heads.	Actuals for 1970-71		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
<b>J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS—</b>			
<b>76—Other Miscellaneous Compensations and Assignments—</b>			
Other Miscellaneous Assignments, Compensations, etc.—			
Land Revenue .. ..	..	31,48,430	31,48,430
Taxes on Vehicles .. ..	4,50,000	..	4,50,000
Total ..	4,50,000	31,48,430	35,98,430
<b>Total J—Contributions and Miscellaneous Adjustments.</b>	<b>4,50,000</b>	<b>31,48,430</b>	<b>35,98,430</b>
<b>Total—Expenditure on Revenue Account ..</b>	<b>48,30,23,856</b>	<b>2,55,12,75,700</b>	<b>3,03,42,99,556</b>
<b>CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT</b>			
<b>AA—CAPITAL ACCOUNT OF SECURITY PRINTING PRESS AND COMPENSATION ON THE ABOLITION OF ZAMINDARY SYSTEM OUTSIDE THE REVENUE ACCOUNT—</b>			
<b>92—Payment of Compensation to Land Holders, etc., on the abolition of the Zamindari System—</b>			
Compensation .. ..	..	3,13,28,953	3,13,28,953
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	—15,763	—15,763
Total ..	..	3,13,13,190	3,13,13,190
<b>DD—CAPITAL ACCOUNT OF SOCIAL AND DEVELOPMENTAL SERVICES OUTSIDE THE REVENUE ACCOUNT—</b>			
<b>95—Capital Outlay on Schemes of Agricultural Improvement and Research—</b>			
Development Schemes .. ..	..	2,08,81,437	2,08,81,437
Total ..	..	2,08,81,437	2,08,81,437

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

Heads	Actuals for 1970-71			
	Charged	Voted	Total	
	Rs.	Rs.	Rs.	
<b>DD—CAPITAL ACCOUNT OF SOCIAL AND DEVELOPMENTAL SERVICES OUTSIDE THE REVENUE ACCOUNT</b> <i>—concl.</i>				
<b>96—Capital Outlay on Industrial and Economic Development—</b>				
Capital Outlay on Departmental Commercial Undertaking.	..	14,361	14,361	
Development Schemes .. ..	..	1,32,78,659	1,32,78,659	
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	-1,45,427	-1,45,427	
<b>Total ..</b>	..	<b>1,31,47,593</b>	<b>1,31,47,593</b>	
<b>EE—CAPITAL ACCOUNT OF MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT.</b>				
<b>98—Capital Outlay on Multipurpose River Schemes—</b>				
Development Schemes—Mayurakshi Reservoir Project—				
Messanjore Dam Works .. ..	..	15,400	15,400	
Suspense .. ..	..	44,614	44,614	
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	-969	-969	
<b>Total ..</b>	..	<b>59,045</b>	<b>59,045</b>	
Barrage and Irrigation Works .. ..	..	17,71,047	17,71,047	
Establishment .. ..	..	46,735	46,735	
Suspense .. ..	..	1,92,693	1,92,693	
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	-4,214	-4,214	
<b>Total ..</b>	..	<b>20,06,261</b>	<b>20,06,261</b>	
<b>Total—Mayurakshi, etc. ..</b>	..	<b>20,65,306</b>	<b>20,65,306</b>	
Kansabati Reservoir Project—				
Works .. ..	..	12,31,205(a)	3,39,44,814	3,51,76,019

(a) Represents the amount spent from out of advance obtained from Contingency Fund during 1970-71 and recouped to the Fund during the year.

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

Heads	Actuals for 1970-71		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
<b>EE—CAPITAL ACCOUNT OF MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT—<i>contd.</i></b>			
<b>98—Capital Outlay on Multipurpose River Schemes—<i>concl'd.</i></b>			
Kansabati Reservoir Project— <i>concl'd.</i>			
Establishment .. .. .	..	30,14,631	30,14,631
Tools and Plant .. .. .	..	3,74,885	3,74,885
Suspense .. .. .	..	-21,21,844	-21,21,844
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	-75,267	-75,267
Total—Kansabati, etc. ..	<u>12,31,205</u>	<u>3,51,37,219</u>	<u>3,63,68,424</u>
Damodar Valley Project—			
I—Advances to the Damodar Valley Corporation—			
Works .. .. .	..	17,51,633	17,51,633
Suspense .. .. .	..	-31,606	-31,606
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	-68	-68
<i>Deduct</i> —Government's share of the Capital Outlay on the Damodar Valley Project.	..	-3,33,17,873	-3,33,17,873
II—Government's share of the Capital Outlay on the Damodar Valley Project.	..	3,33,17,873	3,33,17,873
Total—Damodar Valley Project ..	<u>..</u>	<u>17,19,959</u>	<u>17,19,959</u>
Total ..	<u>12,31,205</u>	<u>3,89,22,484</u>	<u>4,01,53,689</u>
<b>99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—</b>			
A—Irrigation Works—			
(2) Unproductive—			
Development Schemes .. .. .	..	7,92,829	7,92,829
Total A—Irrigation, etc. ..	<u>..</u>	<u>7,92,829</u>	<u>7,92,829</u>

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

Heads	Actuals for 1970-71		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
<b>EE--CAPITAL ACCOUNT OF MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT--<i>concl.</i></b>			
<b>B--Navigation, Embankment and Drainage Works--</b>			
(2) Unproductive--			
Development Schemes .. ..	..	2,46,53,785	2,46,53,785
Total B--Navigation, etc. ..	..	2,46,53,785	2,46,53,785
Total--A & B ..	..	2,54,46,614	2,54,46,614
<b>100--Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)--</b>			
<b>A--Irrigation Works--</b>			
Development Schemes .. ..	..	4,13,662	4,13,662
<b>B--Navigation, Embankment and Drainage Works--</b>			
Development Schemes .. ..	..	67,26,287	67,26,287
Total--A & B ..	..	71,39,949	71,39,949
<b>FF--CAPITAL ACCOUNT OF PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS OUTSIDE THE REVENUE ACCOUNT--</b>			
<b>103--Capital Outlay on Public Works--</b>			
<b>Original Works--Buildings--</b>			
Excise .. ..	..	10,000	10,000
Registration .. ..	..	44,430	44,430
General Administration .. ..	..	7,06,397	7,06,397
Administration of Justice .. ..	..	2,19,322	2,19,322
Jails .. ..	..	1,13,968	1,13,968
Police .. ..	..	34,62,527	34,62,527
Education .. ..	..	1,17,321	1,17,321
Miscellaneous Departments .. ..	..	5,36,896	5,36,896
Medical .. ..	..	15,192	15,192
Civil Works .. ..	..	1,07,768	1,07,768
Road Development Department .. ..	..	6,634	6,634



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

Heads	Actuals for 1970-71		
	<i>Charged</i>	<i>Voted</i>	<i>Total</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
<b>FF—CAPITAL ACCOUNT OF PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS OUTSIDE THE REVENUE ACCOUNT—<i>concl.</i></b>			
<b>103—Capital Outlay on Public Works—<i>concl.</i></b>			
Original Works—Communications .. ..	..	65,68,963	65,68,963
Original Works—Miscellaneous .. ..	..	1,78,590	1,78,590
Establishment .. ..	..	1,06,04,724	1,06,04,724
Tools and Plant .. ..	..	44,44,847	44,44,847
Grants-in-aid .. ..	..	4,455	4,455
Suspense .. ..	..	-73,11,452	-73,11,452(a)
Development Schemes .. ..	..	9,294(b)	1,32,88,073
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	-25,44,931	-25,44,931
<b>Total ..</b>	<b>..</b>	<b>9,294</b>	<b>3,05,73,724</b>
<b>106—A—Capital Outlay on Greater Calcutta Development Schemes—</b>			
Development Schemes .. ..	..	1,50,53,037	1,50,53,037
<b>Total ..</b>	<b>..</b>	<b>1,50,53,037</b>	<b>1,50,53,037</b>
<b>109—Capital Outlay on Other Works—</b>			
Development Schemes .. ..	..	40,712	4,98,14,715
Miscellaneous .. ..	..	21,099	70,00,399
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	-2,08,44,780	-2,08,44,780
<b>Total ..</b>	<b>..</b>	<b>61,811</b>	<b>3,59,70,334</b>

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

(b) Represents the amount spent from out of advance obtained from Contingency Fund during 1970-71 and recouped to the Fund during the year.

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

Heads	Actuals for 1970-71		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
<b>GG—CAPITAL ACCOUNT OF TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS) OUTSIDE THE REVENUE ACCOUNT—</b>			
<b>114—Capital Outlay on Road and Water Transport Schemes—</b>			
A—Road Transport—			
Development Schemes .. ..	..	5,51,779	5,51,779
Total .. ..	..	5,51,779	5,51,779
<b>II—MISCELLANEOUS CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT—</b>			
<b>120—Payments of Commuted Value of Pensions—</b>			
Commuted value of Pensions—			
Payments in India .. ..	..	9,80,929	9,80,929
Total .. ..	..	9,80,929	9,80,929
<b>124—Capital Outlay on Schemes of Government Trading (a).</b>	..	<b>4,26,56,019</b>	<b>4,26,56,019(b)</b>
Total .. ..	..	4,26,56,019	4,26,56,019
<b>Total—Capital Expenditure Outside the Revenue Account.</b>		<b>13,02,310</b>	<b>26,26,37,089</b>
<b>Grand Total—Expenditure ..</b>		<b>18,43,26,166</b>	<b>2,81,39,12,789</b>
			<b>3,29,82,38,955</b>

(a) Details by minor heads are given in Statement no. 13.

(b) Excludes Rs. 15,00,000 spent from out of advance obtained from Contingency Fund during 1970-71 but not recouped to the Fund till the close of the year.

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

Nature of Expenditure	Expenditure during 1970-71	Expenditure to end of 1970-71
1	2	3
	Rs.	Rs.
<b>92—Payment of Compensation to land-holders, etc., on the abolition of the Zamindari System.</b>	<b>3,13,13,190</b>	<b>31,24,91,163</b>
<b>95—Capital Outlay on Schemes of Agricultural Improvement and Research—</b>		
Establishment of Seed Multiplication Farms .. ..	2,78,454	1,46,41,616
Deep Tubewell Irrigation .. ..	69,34,740	16,12,75,350
Greater Calcutta Milk Supply Scheme .. ..	..	43,59,096
Setting up of Agriculture Seed Stores .. ..	2,39,574	69,39,353
Seed Storage for every twenty villages .. ..	..	71,44,809
Improvement of Agricultural Schools and Training Centres	18,655	35,35,146
Lift Irrigation from Rivers and Beels .. ..	1,24,11,632	5,12,29,483
Minor Irrigation .. ..	..	1,08,80,840
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	9,98,382	1,22,46,137
<b>Total ..</b>	<b>2,08,81,437</b>	<b>27,22,51,830</b>
<b>96—Capital Outlay on Industrial and Economic Development—</b>		
<b>Development Programmes—</b>		
Investment in shares of Kalyani Spinning Mill .. ..	..	1,58,21,000
Scheme for Industrial Centres .. ..	..	46,29,118
Industrial Estate at Kalyani .. ..	..	38,58,332
Scheme for setting up of three spinning mills .. ..	..	65,91,151
West Bengal Financial Corporation .. ..	..	31,77,000
Investment in shares of Co-operative Organisations .. ..	20,56,000	1,27,00,502
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. ..	-1,45,427	-74,71,011
Establishment of Industrial Estates at Howrah .. ..	..	70,09,388
Contributions to the share capital of State Warehousing Corporation.	..	29,00,000
Investment in share capital for development of Agricultural Marketing Societies.	2,45,500	35,90,026

**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 1970-71	Expenditure to end of 1970-71
1	2	3
	Rs.	Rs.
<b>96—Capital Outlay on Industrial and Economic Development—<i>concl.</i>—</b>		
<b>Development Programme—<i>concl.</i>—</b>		
Investment in share capital for additional assistance for Developing Co-operative Movement	..	45,33,900
Investment in share capital of West Bengal Small Industries Corporation	3,60,700	49,70,206
Investment in share capital of West Bengal Industrial Development Corporation Ltd.	5,00,000	96,38,000
Investment in share of Agro Industries Corporation ..	50,00,000	1,51,99,990
Consumer Co-operative Societies .. ..	1,57,000	95,19,494
Investment in shares of 25,000 Spindle Cotton Mills on Co-operative Basis	..	42,00,000
Setting up of units for processing Agricultural Products	2,10,000	1,14,45,300
Setting up of large Industrial areas—Industrial Housing Projects at Haldia	12,61,854	35,39,666
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs	35,01,966	3,67,92,087
	<hr/>	<hr/>
Total ..	1,31,47,593	15,26,44,149
	<hr/>	<hr/>
<b>98—Capital Outlay on Multipurpose River Schemes—</b>		
Mayurakshi Reservoir Project .. ..	20,65,306	16,30,35,058
Kansabati Reservoir Project .. ..	3,63,68,424(a)	33,35,82,602
Damodar Valley Project .. ..	17,19,959	1,09,89,33,889
	<hr/>	<hr/>
Total ..	4,01,53,689	1,59,55,51,549
	<hr/>	<hr/>

(a) Includes Rs. 12,31,205 spent from out of advance obtained from Contingency Fund during 1970-71 and recouped to the Fund during the year.

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

Nature of Expenditure	Expenditure during 1970-71	Expenditure to end of 1970-71
1	2	3
	Rs.	Rs.
<b>99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—</b>		
<b>A—Irrigation Works—</b>		
2. Unproductive—		
Midnapore Canal .. .. .	..	83,06,728
Damodar Canal .. .. .	..	1,28,19,313
Karatowa Talma Irrigation Scheme .. .. .	82,412	54,29,880
Saharjore Irrigation Scheme .. .. .	6,50,037	45,93,402
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	60,380	7,61,779
Total A—Irrigation, etc. ..	7,92,829	3,19,11,102
<b>B—Navigation, Embankment and Drainage Works—</b>		
2. Unproductive—		
Katakhalikhal Drainage Scheme .. .. .	16,84,620	55,65,426(a)
Sonarpur-Arapanch Drainage Scheme .. .. .	..	94,10,984
Bagjola-Ghuni-Jatragachi Drainage Scheme .. .. .	4,972	88,88,389
Hijli Tidal Canal .. .. .	..	25,50,805
Malior Beel Drainage Scheme .. .. .	80,852	69,68,657
Bhuri Shyamsundar Beel Drainage Scheme .. .. .	..	51,90,419
Amta Basin Drainage Scheme .. .. .	21,617	34,88,236
Contai Basin Drainage Scheme .. .. .	1,93,179	43,39,817
Nowai Basin Drainage Scheme .. .. .	41,00,765	1,21,36,669
Resuscitation of River Kaliaghye .. .. .	1,53,51,991	2,64,81,835(b)
Sealdahgang Basin Drainage Scheme .. .. .	3,71,071	55,42,685
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	28,44,718	1,24,87,052
Total B—Navigation, etc. ..	2,46,53,785	10,30,50,974
Total—Irrigation, Navigation, etc.—Works ..	2,54,46,614	13,49,62,076
Deduct—Amount met out of Revenue ..	..	— 45,63,040
Net amount outside the Revenue Account ..	2,54,46,614	13,03,99,036

(a) Progressive expenditure corrected *pro forma* (decreased by Rs. 72,49,038).

(b) Progressive expenditure corrected *pro forma* (increased by Rs. 72,49,038).

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 1970-71	Expenditure to end of 1970-71
1	2	3
	Rs.	Rs.
<b>100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—</b>		
<b>A—Irrigation Works—</b>		
Development of River Research Institute .. ..	4,13,662	40,05,496
<b>B—Navigation, Embankment and Drainage Works—</b>		
Flood Protection Works in West Bengal .. ..	67,26,287	7,26,04,721
Total .. ..	71,39,949	7,66,10,216
<b>101—Capital Outlay on Electricity Schemes—</b>		
<b>II—Thermo-Electric Schemes—</b>		
<b>Development Schemes—</b>		
North Calcutta Rural Electrification Schemes .. ..	..	1,10,08,696
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs. .. ..	..	18,04,576
Total .. ..	..	1,28,13,272
<b>103—Capital Outlay on Public Works (a)—</b>		
Original Works—Buildings .. ..	53,40,455	12,89,99,187
Original Works—Communications .. ..	65,68,963	60,90,61,597
Establishment .. ..	1,06,04,724	9,11,55,395
Tools and Plant .. ..	44,44,847	6,04,92,849
Development Schemes .. ..	1,32,97,367(b)	31,44,75,841
Suspense .. ..	- 73,11,452	- 4,81,81,452
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs. .. ..	1,83,045	15,17,077
Pre-partition figures in lump .. ..	..	96,03,670
Deduct—Receipts and Recoveries on Capital Account .. ..	- 25,44,931	- 1,83,36,588
Total .. ..	3,05,83,018	1,14,87,87,576
<b>106A—Capital Outlay on Greater Calcutta Development Scheme.</b>	<b>1,50,53,037</b>	<b>7,92,58,244</b>

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

(b) Includes Rs. 9,294 spent from out of advance obtained from Contingency Fund during 1970-71 and recouped to the Fund during the year.

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

Nature of Expenditure	Expenditure during 1970-71	Expenditure to end of 1970-71
1	2	3
	Rs.	Rs.
<b>109—Capital Outlay on Other Works—</b>		
Original Works—Housing Department .. ..	1,23,43,145	5,68,93,282
Irrigation and Waterways Department—		
Salt Lake Reclamation Scheme .. ..	3,22,79,096	24,73,26,276
Kanchrapara Area Development Scheme .. ..	7,92,360	2,61,33,474
Development and Administration of Industries at Durgapur.	3,41,889	34,67,66,238
Tollygunj Land Development Scheme .. ..	1,43,747	37,46,381
Housing Scheme .. ..	46,287	11,79,06,930
Other Schemes .. ..	4,54,238	9,34,17,110
Expenditure on displaced persons .. ..	70,68,118	8,11,60,624
Community Development Projects .. ..	5,94,332	3,37,11,615
Greater Calcutta Milk Supply Scheme .. ..	..	1,61,38,498
Special Hospitals for treatment of Tuberculosis and Leprosy.	75,413	66,07,410
Development of Digha .. ..	2,04,234	72,20,883
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	25,34,066	1,63,50,887
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	- 2,08,44,780	- 10,99,82,134
Total ..	<u>3,60,32,145</u>	<u>1,04,33,97,474</u>
<b>114—Capital Outlay on Road and Water Transport Schemes—</b>		
Development Schemes .. ..	5,51,779	7,39,84,385(a)
<b>119—Capital Outlay on Forests.</b> .. ..	..	<b>13,500</b>
<b>120—Payments of commuted value of Pensions.</b> ..	<b>9,80,929</b>	<b>1,02,92,873</b>

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

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

The terms and conditions governing these capital advances have not been prescribed so far. The balance amount represent the expenditure on Motor Transport Service

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

Nature of Expenditure	Expenditure	Expenditure
	during 1970-71	to end of 1970-71
	2	3
	Rs.	Rs.
<b>124—Capital Outlay on Schemes of Government Trading—</b>		
<b>Grain Purchase Scheme—</b>		
Gross Expenditure .. .. .	2,69,85,983	7,29,52,88,429
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	- 2,25,32,524	- 7,35,72,92,435
<i>Deduct</i> —Capital Expenditure financed from Ordinary Revenue.	..	- 4,80,56,239
<i>Deduct</i> —Recoveries from other Governments, Departments, etc.	..	- 8,02,53,168
Net Expenditure .. .. .	44,53,459	- 19,03,13,413
<b>Community Development Projects—</b>		
Gross Expenditure .. .. .	..	61,11,806
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..	- 61,11,100
Net Expenditure .. .. .	..	706
<b>Other Miscellaneous Schemes—</b>		
Gross Expenditure .. .. .	3,56,55,742	39,41,28,154
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	- 1,32,44,965	- 33,44,75,204
<i>Deduct</i> —Expenditure written back to the head "23—Police".	- 2,24,99,429	- 6,27,13,507
Net Expenditure .. .. .	- 88,652	- 30,60,557
<b>Construction of Boats Scheme—</b>		
Gross Expenditure .. .. .	..	5,902
Net Expenditure .. .. .	..	5,902
Greater Calcutta Milk Supply Scheme .. .. .	9,50,97,219	47,12,14,953(a)
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	- 6,04,00,155	- 42,10,20,078
Net Expenditure .. .. .	3,46,97,064	5,01,94,875

(a) In addition, expenditure on the scheme incurred up to 1959-60 (Rs. 43,59,096) and the up to 1960-61 (Rs. 1,61,38,498) stand included under the heads "95—Capital Outlay on Scheme of Agricultural Improvement and Research" and "109—Capital Outlay on Other Works", respectively.



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 1970-71	Expenditure to end of 1970-71
1	2	3
	Rs.	Rs.
<b>124—Capital Outlay on Schemes of Government Trading—<i>concl'd.</i></b>		
Development Schemes—		
Gross Expenditure .. .. .	35,94,148	7,18,40,700
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
<b>Total</b>	<b>4,26,56,019(a)</b>	<b>-7,13,31,787</b>
<b>125—Appropriation to the Contingency Fund .. .. .</b>	<b>..</b>	<b>5,00,00,000 (b)</b>
<b>Grand Total ..</b>	<b>26,39,39,399</b>	<b>4,88,71,63,483</b>

(a) Excludes Rs. 15,00,000 spent from out of advance obtained from Contingency Fund during 1970-71, but not recouped to the Fund till the close of the year.

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

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

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

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares/debentures and percentage of Government investment to the total paid-up capital/debentures
1	2	3	4	5
<b>1. Statutory Corporations—</b>				
(i)	West Bengal Financial Corporation.	1953-54 .. 1955-56	Ordinary shares	31,770 shares 31.77 per cent.
(ii)	West Bengal State Warehousing Corporation.	1957-58 1960-61 to 1962-63 1964-65	Ditto.	29,000 shares 50 per cent.
			Total—Statutory Corporations..	
<b>2. Government Companies—</b>				
(i)	Kalyani Spinning Mills Ltd	1959-60 1960-61 1964-65	Equity shares	15,821 shares 100 per cent.
(ii)	West Bengal Small Industries Corporation Ltd.	1961-62 to 1967-68 1969-70	Ditto.  Ditto.	44,997 shares  500 shares 99.99 per cent.
		1970-71	(a)	3607 shares
(iii)	Durgapur Projects Ltd.	.. 1961-62 ..	Equity shares ..	1,50,000 shares 100 per cent.
(iv)	Durgapur Chemicals Ltd.	.. 1964-65 ..	Ditto ..	13,70,010 shares 100 per cent.
(v)	National Projects Construction Corporation Ltd.	1963-64 1964-65	Ditto ..	1,000 shares 6.6 per cent.
(vi)	Electro Medical and Allied Industries Ltd.	1961-62 1964-65 and 1968-67 to 1968-69.	Ditto ..	24,966 shares 100 per cent.
(vii)	West Bengal Industrial Development Corporation.	1966-67 to 1968-69. 1969-70	Ditto .. Ditto ..	6,838 shares 100 per cent. 2,300 shares 100 per cent.
		1970-71 ..	Ditto ..	500 shares.

(a) Information is awaited from departmental Officers.

**OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT  
BANKS AND SOCIETIES, ETC., UP TO THE END OF 1970-71**

Face value of each share/ debenture	Amount invested up to the end of the year 1970-71	Amount of dividend declared/ interest received and credited to Govern- ment during the year	Remarks
6	7	8	9
Rs.	Rs.	Rs.	
100	31,77,000	(a)	
100	29,00,000	(a)	
....	60,77,000		
1,000	1,58,21,000	(a)	Cumulative loss up to 1970-71 was Rs. 242.86 lakhs.
100	44,99,700	....	Cumulative loss up to 1969-70 was Rs. 17.64 lakhs.
100	50,000	....	No dividend was declared during 1970-71.
100	3,60,700		
1,000	15,00,00,000	....	Cumulative loss up to 1970-71 was Rs. 13,55.59 lakhs.
10	1,37,00,100	....	The company incurred a loss of Rs. 1.74.76 lakhs during 1970-71 and the cumulative loss up to 1970-71 was Rs. 2,25.26 lakhs.
1,000	10,00,000	(a)	
100	24,96,600	(a)	Cumulative loss up to 30th June, 1969 was Rs. 6.32 lakhs.
1,000	68,38,000	(a)	
1,000	23,50,000	.. -	
1,000	3,00,000	....	

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

Serial No.	Name of the concern.	Year(s) of investment.	Details of investment.	
			Type.	No. of shares debentures and percentage of Government investment to the total paid-up capital/ debentures.
1	2	3	4	5
<b>2. Government Companies—concl'd.</b>				
(viii)	Central Fisheries Corporation Ltd.	1966-67 ..	Equity shares ..	16 shares, 25 per cent.
(x)	State Fisheries Development Corporation.	1965-66 .. 1969-70 .. 1970-71 ..	Ditto .. Ditto .. Ditto ..	15 shares .. 3 shares .. 3 shares .. 100 per cent.
(x)	Modern Bakeries (India) Ltd. ..	1966-67 ..	Ditto ..	1 share, nominal.
(xi)	West Bengal Agro-Industries Corporation Ltd.	1968-69 .. 1969-70 .. 1970-71 ..	Ditto .. Ditto .. Ditto ..	49,999 shares .. 52,000 shares .. 51 per cent. (a)
(xii)	Central Road Transport Corporation Ltd.	1965-66 ..	(a)	(a)
(xiii)	Westinghouse Saxby Farmer Ltd.	1969-70 ..	(a)	(a) 51 per cent.
Total—Government Companies..				
<b>3. Joint Stock Companies—</b>				
(i)	The Bengal Salt Companies Ltd.	1950-51 1952-53	Equity shares ..	6,800 shares 23 per cent.
(ii)	International Equipment Corporation Ltd.	1962-63 ..	(a)	(a)
(iii)	Poddar Projects Ltd. ..	1966-67 ..	Equity shares .. Preference shares	120,000 shares, 21 per cent. 3,000 shares, 17 per cent.
(iv)	Saktigarh Textile and Industry Ltd.	1966-67 ..	Equity shares .. Preference shares	60,000 shares, 22 per cent. 4,000 shares, 44 per cent.
(v)	Mayurakshi Cotton Mills Ltd.	1966-67 1967-68	Equity shares .. Preference shares	1,00,000 shares, 14 per cent. 10,000 shares, 33 per cent.

(a) Information is awaited from departmental officers.

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

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UP TO THE END OF 1970-71—*contd.*

Face value of each share/debenture	Amount invested up to the end of the year 1970-71	Amount of dividend declared/interest/received and credited to Government during the year	Remarks
6	7	8	9
1,00,000	15,00,000	....	No dividend was declared since inception. Cumulative loss up to 1969-70 was Rs. 40.84 lakhs.
1,00,000	15,00,000	....	No dividend was declared since its inception. Cumulative loss from 1966-67 to 1970-71 was Rs. 9.15 lakhs.
1,00,000	3,00,000		
1,00,000	3,00,000		
1,000	1,000	(a)	
100	(b) 49,99,900 52,00,000	(a)	
(a)	50,00,000		
(a)	2,50,000	(a)	
(a)	1 (c)	(a)	
..	21,66,17,001		
25	1,70,000	10,200	
(a)	62,200	(a)	
10	12,00,000	} (a)	
100	3,00,000		
10	6,00,000	(a)	
100	4,00,000	(a)	
10	10,00,000	} (a)	
100	10,00,000		

(c) The amount was spent from out of advance obtained from Contingency Fund during 1969-70 and not recouped to the Fund till the close of 1970-71.

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

Serial No	Name of the concern.	Year(s) of investment.	Details of investment.	
			Type.	No. of shares debentures and percentage of Government investment to the total paid-up capital/debentures.
1	2	3	4	5
<b>3. Joint Stock Companies—concl'd.</b>				
(vi)	West Bengal Dairy and Poultry Development Corporation Ltd.	1968-69 .. 1969-70	Ordinary shares Ditto ..	15,000 shares 2,000 shares ..
(vii)	Indian Mechanisation and Allied Products Ltd.	1965-66 ..	Equity shares .. Redeemable cumulative. Preference shares.	30,000 shares, 20 per cent. 3,000 shares, 60 per cent. ....
(viii)	Dhakeswari Cotton Mills Ltd.	1969-70 ..	Ordinary shares	1,00,000 shares, 11 per cent.
Total—Joint Stock Companies.				
<b>4. Co-operative Banks and Societies—</b>				
(i)	West Bengal State Powerloom Apex Co-operative Society Ltd.	1965-66 ..	Ordinary shares	40 shares, 88 per cent.
(ii)	West Bengal Housing Finance Co-operative Society Ltd.	1966-67 .. 1967-68 .. 1969-70 .. 1970-71 ..	Ditto .. Ditto .. Ditto .. (a)	21,000 shares (a) (a) (a)
(iii)	West Bengal Apex Co-operative Agricultural Marketing Society Ltd.	1964-65 ..	Ordinary shares	6,500 shares, (a)
(iv)	West Bengal Provincial Co-operative Bank Ltd.	1964-65 ..	Ordinary shares	6,000 shares, (a)
(v)	West Bengal Federation of Wholesale Consumers' Co-operative Stores Ltd.	1965-66 to 1967-68	Ordinary shares	3,520 shares, (a)
(vi)	Orient Radio Co-operative Industries Ltd.	1968-69 ..	(a)	(a)
(vii)	Co-operative Banks (17)	.. 1958-59 to 1967-68 1968-69 .. 1969-70 .. 1970-71 ..	Ordinary shares Debentures .. (a) (a)	15,000 shares .. 15,268 shares .. (a) (a) (a)

(a) Information is awaited from departmental offices.

(b) Details of investment for Rs 3.00 000 are awaited from departmental offices.

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UP TO THE END OF 1970-71—*contd.*

Face value of each share/detenture	Amount invested up to the end of the year 1970-71	Amount of dividend declared/interest received and credited to Government during the year	Remarks
6	7	8	9
100	15,00,000	....	No dividend was declared during the year.
100	2,00,000	....	
10	3,00,000	(a)	
100	3,00,000		
10	10,00,000	(a)	
..	80,32,200	10,200	
5,000	2,00,000	Nil	Running at a loss since 1966-67.
100	21,00,000	(a)	
(a)	1,00,000		
(a)	5,00,000		
100	6,50,000	(a)	
100	6,00,000	(a)	
100	3,52,000	(a)	
(a)	16,000	(a)	
100	1,70,68,000(b)	1,92,792	
1,000			
(a)	14,59,000		
(a)	27,32,500	....	
(a)	30,00,000	...	

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

Serial No.	Name of the concern.	Year(s) of investment	Details of investment.	
			Type.	No. of shares debentures and percentage of Government investment to the total paid up capital/ debentures.
1	2	3	4	5
<b>4. Co-operative Banks and Societies—contd.</b>				
(viii)	Co-operative Rice Mills (26)	(c) 1964-65 to 1967-68	Ordinary shares	28,000 shares .. 42,200 shares .. 2,420 shares .. 860 shares ..
	Ditto (16)	.. 1968-69 .. 1969-70 ..	(a) (a)	(a) (a)
(ix)	Consumers' Co-operative Soci- eties (373).	1961-62 to 1967-68 ..	Ordinary shares	8,088 shares .. 40,698 shares .. 25 shares ..
	Ditto (80)	.. 1968-69 ..	(a)	(a)
	Ditto (10)	.. 1969-70 ..	(a)	(a)
	Ditto	.. 1970-71 ..	(a)	(a)
(x)	Co-operative Agricultural Mar- keting Societies (165)(c).	1954-55 to 1967-68 ..	Ordinary shares	14,639 shares .. 92,244 shares .. 16,354 shares .. 5,485 shares .. 500 shares .. 26,538 shares .. (a) 25 shares ..
	Ditto (14)	.. 1968-69 ..	(a)	(a)
	Ditto (32)	.. 1969-70 ..	(a)	(a)
	Ditto ..	.. 1970-71 ..	(a)	(a)
(xi)	Service Co-operative Societies (435) (c).	1959-60 to 1967-68 ..	Ordinary shares	25,671 shares .. 525 shares .. 29,872 shares .. (a)
(xii)	Agricultural Credit Societies (502)(c).	1958-59 to 1967-68 ..	Ditto ..	81,041 shares .. 4,040 shares .. 19,498 shares .. (a) (a) (a) (a)
	Ditto (c)(52)	.. 1968-69 .. 1969-70 .. 1970-71 ..	(a) (a) (a)	(a) (a) (a)
(xiii)	Co-operative Fisheries Societies (76).	1962-63 to 1967-68 .. 1968-69 .	Ordinary shares  (a)	1,480 shares ..  3,417 shares .. (a) (a)

(a) Information is awaited from departmental officers.

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

(c) Complete particulars not received from departmental officers.

(d) Details of investment for Rs. 7,90,000 are awaited from departmental officers.



OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT  
BANKS AND SOCIETIES, ETC., UP TO THE END OF 1970-71—*contd.*

Face value of each share/ debenture	Amount invested up to the end of the year 1970-71	Amount of dividend declared/ interest received and credited to Govern- ment during the year	Remarks
6	7	8	9
10 100 500 1,000	73.60 000 (d)	(a)	
(a)	4,20,000	(a)	
(a)	13,40,000	(a)	
10 100 200	46,74,780(e)		
(a)	1,67 700	(a)	
(a)	5,73,500	(a)	
(a)	1,57 000		
b(b) 10 20 25 50 100 1,000	46,41,120(b)	(a)	
(a)	1,66 406	(a)	
(a)	4,36,000	(a)	
(a)	2,45,500		
10 20 100(f)	.... .... 32,68,910(f)	.... .... (a)	
10 20 100(g)	.... .... 29,29,280(g)	.... .... (a)	
(a)	1,51,500	(a)	
(a)	2,78,300	(a)	
(a)	7,58,000	.. .	
10 100	3,56,500	(a)	
(a)	10,000	(a)	

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

(f) Details of investment for Rs. 14,100 are awaited from departmental officers.

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

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

Serial No.	Name of the concern.	Year(s) of investment.	Details of investment.		
			Type.	No of shares debentures and percentage of Government investment to the total paid-up capital/debentures.	
1	2	3	4	5	
<b>4. Co-operative Banks and Societies—contd.</b>					
(xiv)	Co-operative Printing Societies (8).	1963-64 to 1966-67	Ordinary shares	200 shares 525 shares 100 shares (a)	.. ..
(xv)	Co-operative Agricultural Processing Societies (4).	1959-60 to 1966-67 1970-71	Ditto (a)	100 shares 151 shares (a) (a)	.. ..
(xvi)	Co-operative Farming Societies (35).	1963-64 to 1967-68  1968-69 .. 1969-70 ..	Ordinary shares  (a) (a)	526 shares 1,248 shares 1 share (a) (a) (a)	.. .. ..
(xvii)	Taxi Drivers Co-operatives (4)	1964-65 1965-66	Ordinary shares	1,140 shares (a)	..
(xviii)	Industrial Co-operative Societies (9)(b).	1962-63 to 1966-67	Ditto	513 shares 885 shares (a)	.. ..
(xix)	Labour Co-operative and Contract Societies (38).	1963-64 to 1966-67	Ditto	1,950 shares 30 shares 219 shares (a)	.. .. ..
(xx)	Multipurpose Co-operative Societies (6).	1961-62 to 1966-67	Ditto	540 shares 40 shares (a)	.. ..
(xxi)	Other Society (1)	.. 1966-67 ..	Ditto	20 shares (a)	..
(xxii)	25,000 Spindle Cotton Mills on Co-operative basis.	1964-65 to 1967-68 1968-69	(a) (a)	(a) (a)	
(xxiii)	Co-operative Stores (3)	.. 1969-70 ..	(a)	(a)	
			<b>Total—Co-operative Banks and Societies ..</b>		

(a) Information is awaited from departmental officers.

(b) Complete particulars not received from departmental officers.

**OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT  
BANKS AND SOCIETIES, ETC., UP TO THE END OF 1970-71- *contd.***

Face value of each share/ debenture	Amount invested up to the end of the year 1970-71	Amount of dividend/ declared/ interest received and credited to Govern- ment during the year	Remarks
6	7	8	9
50 } 100 } 1,000 }	1,62,500	(a)	
(a) 100 } 1,000 }	1,91,000 2,10,000	(a) ....	
(a) 10 } 100 } 2,000 }	1,32,060 4,700 1 500	(a) (a) (a)	
100	1,14,000	(a)	
10 } 100 }	93,630	(a)	
10 } 50 } 100 }	42,900	(a)	
10 } 100 }	9,400	(a)	
100	2,000	(a)	
(a)	34,00,000	(a)	
(a)	8,00,000		
(a)	18,000	(a)	
.	6,19,51,686	2,02,310	

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

Serial No.	Name of the concern.	Year(s) of investment	Details of investment.	
			Type.	No. of shares debentures and percentage of Government investment to the total paid up capital & debentures.
	2	3	4	5
<b>E . Concerns under liquidation—</b>				
(i)	Contai Co-operative Agricultural Marketing Society.	1959-60 ..	Ordinary shares	207 shares (a) ..
(ii)	Dangapara Union Co-operative Agricultural Credit Society.	1960-61 ..	Ditto	.. 72 shares (a) ..
(iii)	Ahmedpur Co-operative Agricultural Credit Society.	1958-59 ..	Ditto	.. 59 shares (a) ..
(iv)	Noapara Union Agricultural Credit Society.	1958-59 ..	Ditto	.. 96 shares (a) ..
Total—Concerns under liquidation				..
<b>Grand Total</b>				<b>..</b>

(a) Information is availed from departmental officers.

**MENTS OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERN-  
BANKS AND SOCIETIES, ETC., UP TO THE END OF 1970-71—concl'd.**

Face value of each share/debenture	Amount invested up to the end of the year 1970-71	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
6	7	8	9
			(Year in which concern went into liquidation)
100	20,700	(a)	(a)
100	7,200	(a)	(a)
100	5,900	(a)	(a)
100	3,600	(a)	(a)
..	37,400	..	
	<b>29,27,15,287</b>	<b>2,12,510</b>	

*Note 1.*—The investments shown in this statement do not include capital advances of Rs. 6,16.60 lakhs to the Calcutta State Transport Corporation (Rs. 6,01.96 lakhs) and the North Bengal State Transport Corporation (Rs. 14.64 lakhs). The particulars are given in footnote (a) at page 91 (Statement No. 13).

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

*Note 3.*—The total amount invested in co-operative Banks and Societies up to the end of the year 1970-71, does not include Rs. 2,30,448 invested up to 1967-68. The details thereof are awaited from departmental officers.

STATEMENT No. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO THE END OF THE YEAR 1970-71 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

1	(In crores of rupees)		
	On 1st April 1970	During the year.	On 31st March 1971
	2	3	4
	Rs.	Rs.	Rs.
<b>Capital Expenditure—</b>			
<b>Commercial Departments—</b>			
(96) Industrial and Economic Development	13.95	1.31	15.26(a)
(98) Multipurpose River Scheme ..	1,55.54	4.01	159.55
(99) Irrigation .. .. .	10.95	2.55	13.50
(101) Electricity Schemes .. .. .	1.28	..	1.28
(114) Road and Water Transport Schemes	7.35	0.05	7.40
<b>Total—Commercial Departments ..</b>	<b>1,89.07</b>	<b>7.92</b>	<b>196.99</b>
Other Departments—Other Accounts	2,83.80	20.87	304.67(b)
<b>Total—Capital Expenditure ..</b>	<b>4,72.87</b>	<b>28.79</b>	<b>501.66</b>
<b>Loans and Advances by the State and Union Territory Governments—</b>			
Loans to Local Funds, Private Parties, etc.	1,98.49	29.04	2,27.53(c)
Loans to Government Servants ..	3.16	0.84	4.00
<b>Total—Loans and Advances by the State/ Union Territory Governments.</b>	<b>2,01.65</b>	<b>29.88</b>	<b>2,31.53</b>
<b>Total—Capital and Other Expenditure</b>	<b>6,74.52</b>	<b>58.67</b>	<b>7,33.19</b>
<i>Deduct—Contribution from Revenues Development Funds, Reserve Funds, etc., and Contingency Fund for Expenditure</i>	<i>—10.60(d)</i>	<i>—2.39</i>	<i>—12.99 (e)</i>
<b>Net Capital and Other Expenditure (Outside the Revenue Account).</b>	<b>6,63.92</b>	<b>56.28(f)</b>	<b>7,20.20 (y)</b>
<b>Principal Sources of Funds—</b>			
Permanent Debt—Nominal Value ..	77.12	7.49	84.61
Loans from the Central Government ..	5,32.11	59.02	591.13
Other Loans .. .. .	14.98	0.66	15.64
Unfunded Debt .. .. .	26.65	3.30	29.95
<b>Total—Outstanding Debt ..</b>	<b>6,50.86</b>	<b>70.47</b>	<b>7,21.33</b>
Contingency Fund ..	4.93	—0.18	4.75

STATEMENT No. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO THE END OF THE YEAR 1970-71 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl'd.*

(In crores of rupees)			
1	On 31st March 1970	During the year	On 31st March 1971
	Rs.	Rs.	Rs.
<b>Principal Sources of Funds—<i>concl'd.</i></b>			
Sinking Funds and Reserve Funds ..	46.00	3 65	49 65
Net Balances under Deposits, Advances, etc., other than those shown separately.	45.32	38 58	83.90
Remittances .. .. .	-26 85	-33 16	-60.01
<hr/>			
Total—Debt and other obligations ..	7,20 26	79 36	7,99 62
<hr/>			
<i>Deduct</i> —Cash Balance ..	-21 87	15 11	-6.76
<i>Deduct</i> —Investments ..	39 05	-23 89	15 16
<hr/>			
Net Provisions of Funds ..	7,03 08	88 14(f)	7,91.22(x)
<hr/>			

(a) Includes Re. 1 spent from out of advance obtained from Contingency Fund during 1969-70 but not recouped to the Fund till the close of the year 1970-71.

(b) Includes Rs. 89,028 under '103—Capital Outlay on Public Works' and Rs. 15,00,000 under '124—Capital Outlay on Schemes of Government Trading' spent from out of advances obtained from Contingency Fund (Rs. 24,619 in 1965-66, Rs. 64,409 in 1967-68 and Rs. 15,00,000 in 1970-71) and not recouped to the Fund till the close of the year 1970-71.

(c) Includes Rs. 4,67,000 spent from out of advance obtained from Contingency Fund during 1969-70 but not recouped to the Fund till the close of the year 1970-71.

(d) Includes Re. 1 under "96—Capital Outlay on Industrial and Economic Development" Rs. 89,028 under "103—Capital Outlay on Public Works" and Rs. 4,67,000 under "Q—Loans and Advances, etc.—Loans to Local Funds, Private Parties, etc." spent from out of advances obtained from Contingency Fund (Rs. 24,619 in 1965-66, Rs. 64,409 in 1967-68 and Rs. 4,67,000 in 1969-70) but not recouped to the Fund till the close of the year 1970-71.

(e) Includes Re. 1 under '96—Capital Outlay on Industrial and Economic Development' Rs. 89,028 under '103—Capital Outlay on Public Works' Rs. 4,67,000 under 'Q—Loans and Advances, etc.—Loans to Local Funds, Private Parties, etc.' and Rs. 15,00,000 under '124—Capital Outlay on schemes of Government Trading' spent from out of advances obtained from Contingency Fund (Rs. 24,619 in 1965-66, Rs. 64,409 in 1967-68, Rs. 4,67,000 in 1969-70 and Rs. 15,00,000 in 1970-71) but not recouped to the Fund till the close of the year 1970-71.

(f) The difference of Rs. 31.86 crores between the net provision of funds and the net capital and other expenditure is due to revenue deficit of Rs. 35.41 crores and credit of Rs. 3.55 crores to "Miscellaneous Government Account" during the year.

*Note*—The difference of Rs. 71.02 crores between the net provision of funds (x) and the net capital and other expenditure (y) up to the end of the year represents cumulative revenue deficit of Rs. 79.85 crores up to the end of 1970-71 and credit of Rs. 8.83 crores to "Miscellaneous Government Account" during 1969-70 (Rs. 5.28 crores) and during 1970-71 (Rs. 3.55 crores).





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



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

Head of Account 1	Opening balance 2	Receipt 3	Disbursement 4	Closing balance 5
	Rs.	Rs.	Rs.	Rs.
<b>Part I—Consolidated Fund</b>				
Total Revenue and Expenditure as per statement nos. 11 and 12.	....	268,01,51,585	329,82,38,955	....
O—Public Debt—Permanent Debt.	Cr. 77,11,96,385	12,70,21,850	5,20,94,695	Cr. 84,61,23,540
Floating Debt ..	....	27,14,71,000	27,14,71,000	....
Loans from the Central Government.	Cr. 532,11,34,238	106,77,83,500	47,76,69,363	Cr. 591,12,48,375
Other Loans ..	.. Cr. 14,98,03,828	1,64,99,272	98,70,077	Cr. 15,64,33,023
<b>Total—O—Public Debt ..</b>	<b>Cr. 624,21,34,451</b>	<b>148,27,75,622</b>	<b>81,11,05,135</b>	<b>Cr. 691,38,04,938</b>
Q—Loans and Advances by the State/Union Territory Governments.	Dr. 201,60,42,537	7,42,56,402	37,30,41,526	Dr. 231,48,27,661
<b>Total—Part I—Consolidated Fund.</b>	<b>....</b>	<b>423,71,83,609</b>	<b>448,23,95,616</b>	<b>....</b>
<b>Part II—Contingency Fund</b>				
Contingency Fund (a) ..	Cr. 4,92,77,785	24,91,579	42,63,830(b)	Cr. 4,75,05,534
<b>Part III—Public Account</b>				
<b>SECTION 3—UNFUNDED DEBT</b>				
State Provident Funds ..	Cr. 26,64,80,840	6,57,09,775	3,26,46,440	Cr. 29,95,44,175

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

(b) Includes a sum of Rs. 23,86,397 withdrawn from Contingency Fund during 1970-71 was recouped to the Fund before the close of the year.

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

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
I	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>SECTION T—DEPOSITS AND ADVANCES</b>				
<b>Part I—Deposits Bearing Interest</b>				
<b>A—Reserve Funds—</b>				
<b>Depreciation Reserve Fund—Electricity—</b>				
Reserve Fund ..	Cr. 5,72,800	..	..	Cr. 5,72,800
<b>Deposits of Depreciation Reserve of Government Commercial Undertakings—</b>				
<b>(a) Depreciation Reserve Fund of State Transport Service in Durgapur—</b>				
(i) Depreciation Reserve Fund.	Cr. 45,23,154	..	..	Cr. 45,23,154
<b>(b) Depreciation Reserve Fund of Motor Transport Service in Cooch Behar—</b>				
(i) Depreciation Reserve Fund.	Cr. 2,10,332	..	..	Cr. 2,10,332
<b>Total ..</b>	<b>Cr. 47,33,486</b>	<b>..</b>	<b>..</b>	<b>Cr. 47,33,486</b>
<b>Reserve Fund—Transport Accident Reserve Fund.</b>	<b>Cr. 1,42,529</b>	<b>16,660</b>	<b>..</b>	<b>Cr. 1,59,189</b>
<b>Total—A—Reserve Funds</b>	<b>Cr. 54,48,815</b>	<b>16,660</b>	<b>..</b>	<b>Cr. 54,65,475</b>
<b>B—Other Deposit Accounts</b>				
<b>Other Deposits—</b>				
Deposits of State Transport Corporations.	Cr. 2,67,04,979	..	..	Cr. 2,67,04,979
Deposits of the State Electricity Board.	Cr. 1,43,95,200	..	..	Cr. 1,43,95,200
<b>Deposits of Durgapur Projects Ltd—</b>				
Depreciation Reserve Fund.	Cr. 1,00,00,000	..	..	Cr. 1,00,00,000
<b>Total—B—Other Deposit Accounts.</b>	<b>Cr. 5,11,00,179</b>	<b>..</b>	<b>..</b>	<b>Cr. 5,11,00,179</b>
<b>Total—Part I—Deposits Bearing Interest.</b>	<b>Cr. 5,65,48,994</b>	<b>16,660</b>	<b>..</b>	<b>Cr. 5,65,65,654</b>

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

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>SECTION—T—DEPOSITS AND ADVANCES—<i>contd.</i></b>				
<b>PART II—Deposits not Bearing Interest.</b>				
<b>A—Sinking Funds—</b>				
Appropriation for Reduction or Avoidance of Debt—				
Sinking Funds ..	Cr. 43,49,93,446	6,49,13,334	3,55,86,639	Cr. 46,43,20,141
Sinking Fund Investment Account—				
Sinking Fund Investment Account	Dr. 14,92,65,609	20,09,189	1,00,000	Dr. 14,73,56,420
<b>Total—A—Sinking Funds</b>	<b>Cr. 28,57,27,837</b>	<b>6,69,22,523</b>	<b>3,56,86,639</b>	<b>Cr. 31,69,63,721</b>
<b>B—Reserve Funds—</b>				
West Bengal Famine Insurance Fund—				
Net Balance (including investment).	Cr. 26,32,894	80,85,858	80,00,000	Cr. 27,18,752
Investment ..	Dr. 20,08,100	39,70,000	39,68,750	Dr. 20,06,850
<b>Total ..</b>	<b>Cr. 6,24,794</b>	<b>1,20,55,858</b>	<b>1,19,68,750</b>	<b>Cr. 7,11,902</b>
Fund for promotion of education amongst educationally backward classes.	Cr. 3,97,009	11,24,000	9,53,084	Cr. 5,67,925
Depreciation/Renewal Reserves of Government Non-Commercial Undertakings—				
Government Presses..	Cr. 22,77,085	72,690	..	Cr. 23,49,775
General Reserve Fund for Cooch Behar—				
Net Balance (including investments).	Cr. 1,32,73,045	1,17,403	58,228	Cr. 1,33,32,220
Investments ..	Dr. 9,57,098	..	..	Dr. 9,57,098
<b>Total ..</b>	<b>Cr. 1,23,15,947</b>	<b>1,17,403</b>	<b>58,228</b>	<b>Cr. 1,23,75,122</b>

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

Head of Account 1	Opening balance 2 Rs.	Receipt 3 Rs.	Disbursement 4 Rs.	Closing balance 5 Rs.
<b>SECTION—T—DEPOSITS AND ADVANCES—<i>contd.</i></b>				
<b>PART II—Deposits not Bearing Interest—<i>contd.</i></b>				
<b>B—Reserve Funds—<i>concl.</i></b>				
State Agricultural Credit, Relief and Guarantee Fund.	Cr. 8,03,000	3,00,000	..	Cr. 11,03,000
State Co-operative Development Fund.	Cr. 2,21,361	10,000	..	Cr. 2,31,361
Fund for Improvement of Milk Supply.	..	64,39,761	..	Cr. 64,39,761
<b>Total B—Reserve Funds</b>	<b>Cr. 1,66,39,196</b>	<b>2,01,19,712</b>	<b>1,29,80,062</b>	<b>Cr. 2,37,78,846</b>
<b>C—Other Deposit Accounts—</b>				
<b>Deposits of Local Funds—</b>				
(a) District Funds ..	Cr. 60,00,832	28,79,232	35,14,188	Cr. 53,65,876
(b) Municipal Funds	Cr. 78,16,017	4,15,82,199	3,80,42,966	Cr. 1,13,55,250
(c) State Transport Corporation Fund.	Cr. 68,51,389	12,10,61,518	12,00,24,060	Cr. 78,88,847
<b>Other Funds—</b>				
(d) Medical and Charitable Funds.	Cr. 28,052	..	..	Cr. 28,052
(e) Zilla Parishad Fund.	Cr. 1,11,81,174	1,08,86,333	1,13,90,398	Cr. 1,06,77,109
(f) Other Miscellaneous Funds.	Cr. 5,89,14,304	66,58,24,459	61,57,37,412	Cr. 10,90,01,351
<b>Total—Deposits of Local Funds.</b>	<b>Cr. 9,07,91,768</b>	<b>84,22,33,741</b>	<b>78,87,09,024</b>	<b>Cr. 14,43,16,485</b>

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

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

SECTION—T—DEPOSITS AND ADVANCES—*contd.*

PART II—Deposits not Bearing Interest—*contd.*

DEPARTMENTAL AND JUDICIAL DEPOSITS—

Civil Deposits—

(1) Revenue Deposits	Cr. 5,55,74,780	2,93,50,169	3,44,57,211	Cr. 5,04,67,738
(2) Civil Courts' Deposits.	Cr. 3,85,18,393	2,70,85,952	2,48,44,114	Cr. 4,07,60,231
(3) Criminal Courts' Deposits.	Cr. 1,18,49,901	19,86,266	31,69,106	Cr. 1,06,67,061
(4) Personal Deposits	Cr. 9,05,26,169	8,56,40,663	7,40,68,543	Cr. 10,20,98,289
(5) Forest Deposits ..	Cr. 4,965	12,321	6,569	Cr. 10,717
(6) Public Works Deposits.	Cr. 9,77,75,496	8,43,77,465	7,45,90,814	Cr. 10,75,62,147
(7) Deposits relating to Estates of deceased Indians abroad.	Cr. 7,700	..	..	Cr. 7,700
(8) Deposits for work done for public bodies or private individuals.	Cr. 69,69,832	83,95,408	67,11,001	Cr. 86,54,239
(9) Unclaimed deposits in the General Provident Fund.	Cr. 17,028	— 887(a)	1,308	Cr. 14,833
(10) Unclaimed Deposits in the All India Services Provident Fund.	..	2,008	..	Cr. 2,008
(11) Unclaimed deposits in the Indian Civil Service Provident Fund.	Cr. 2,076	— 2,008(b)	..	Cr. 68
(12) Unclaimed deposits in the Contributory Provident Funds.	Cr. 193	..	..	Cr. 193
(13) Deposits on account of cost price of Liquor, Ganja and Bhang.	Cr. 23,14,341	99,95,181	96,43,123	Cr. 26,66,399

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

(b) *Minus* figure is due to transfer of balance to the head at serial no. 10

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

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

SECTION—T—DEPOSITS AND ADVANCES—*contd.*

PART II—Deposits not bearing interest—*contd.*

DEPARTMENTAL AND JUDICIAL DEPOSITS—*concl.*

Civil Deposits—*concl.*

(14) Deposits on account of sale proceeds of stock of Blacklisted shops and Private Hoarders.	Cr. 4,65,603	..	..	Cr. 4,65,603
(15) Deposits from Employees' State Insurance Corporation.	Cr. 92,933	..	75,299	Cr. 17,634
(16) Deposits in connection with Elections.	Cr. 17,433	1,82,132	1,30,045	Cr. 69,520
(17) Pay and Accounts Office deposits.	Cr. 23,999	..	..	Cr. 23,999
(18) West Bengal Special Deposit Account.	Cr. 44,85,369	..	..	Cr. 44,85,369
<b>Total—Civil Deposits</b>	<b>Cr. 30,86,46,211</b>	<b>24,70,24,670</b>	<b>22,76,97,133</b>	<b>Cr. 32,79,73,748</b>

Other Accounts—

Subventions from Central Road Fund.	Cr. 23,25,588	70,00,000	66,36,767	Cr. 26,88,821
Deposit Account of grants made by the Indian Central Jute Committee.	Cr. 18,191	..	..	Cr. 18,191
Deposit Account of grants made by the Indian Council of Agricultural Research.	Cr. 15,59,638	6,14,400	..	Cr. 21,74,038
Deposit Account of grants made by the Indian Central Sugarcane Committee.	Cr. 1,18,270	..	..	Cr. 1,18,270



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

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

SECTION—T—DEPOSITS AND ADVANCES—*contd.*

PART II—Deposits not Bearing Interest—*contd.*

Other Accounts—*contd.*

Deposit Account of grants made by National Co-operative Development Corporation.	Cr. 1,25,30,316	10,48,040	..	Cr. 1,35,78,356
Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions.	Cr. 7,87,595	..	..	Cr. 7,87,595
Deposit Account of grants made by the Indian Central Oil-seeds Committee.	Cr. 63,137	..	..	Cr. 63,137
Deposit Account of grants made by the Indian Central Tobacco Committee.	Cr. 6,780	..	..	Cr. 6,780
Deposit Account of grants made by the Central Tea Board.	Cr. 1,18,124	..	..	Cr. 1,18,124
Deposit Account of grants made by the Flood Relief Committee.	Cr. 10,102	..	..	Cr. 10,102
Deposit Account of grants made by the National Council of Educational Research and Training.	Cr. 2,41,566	61,350	..	Cr. 3,02,916
Deposit Account of grants made by the Council of Scientific and Industrial Research.	Cr. 167	..	..	Cr. 167
Private Donations and Contributions Fund.	Cr. 2,00,000	..	..	Cr. 2,00,000
Deposit Account of grants made by the Khadi and Village Industries Commission.	Cr. 1,18,913	..	..	Cr. 1,18,913
Deposit Account of grants made by the Indian Council of Medical Research.	Cr. 5,40,732	..	..	Cr. 5,40,732

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

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>SECTION—T—DEPOSITS AND ADVANCES—<i>contd.</i></b>				
<b>PART II—Deposits not Bearing Interest—<i>concl'd.</i></b>				
Other Accounts— <i>concl'd.</i>				
Deposit Account of grants made by the Indian Central Arecanut Committee.	Cr. 87,564	..	..	Cr. 87,564
Deposit Account of grants out of Ford Foundation Fund for giving loans to Artisans.	Cr. 25,000	..	..	Cr. 25,000
Deposit Account of grants made by the University Grants Commission.	Cr. 4,07,129	69,750	14,360	Cr. 4,62,519
Deposit Account of grants from Wheat Associates of U.S.A.	Cr. 42,085	42,751	47,904	Cr. 36,932
Deposit Account of grants made by the Indian Central Coconut Committee.	Cr. 3,70,861	..	..	Cr. 3,70,861
Deposit Account of grants made by the Indian Central Spices and Cashewnut Committee.	Cr. 19,009	..	..	Cr. 19,009
<b>Total—Other Accounts</b>	<b>Cr. 1,95,90,767</b>	<b>88,36,291</b>	<b>66,99,031</b>	<b>Cr. 2,17,28,027</b>
<b>Total—C—Other Deposit Accounts.</b>	<b>Cr. 41,90,28,746</b>	<b>1,09,80,94,702</b>	<b>1,02,31,05,188</b>	<b>Cr. 49,40,18,260</b>
<b>Total—PART II—Deposits not Bearing Interest.</b>	<b>Cr. 72,13,95,779</b>	<b>1,18,51,36,937</b>	<b>1,07,17,71,889</b>	<b>Cr. 83,47,60,827</b>

**PART III—Advances not bearing Interest**

Departmental Advances—				
Revenue Advances ..	Dr. 41,131	5,000	8,500	Dr. 44,631
Civil Advances ..	Dr. 3,34,35,066	3,51,19,237	3,75,67,076	Dr. 3,58,82,905
Special Advances ..	Dr. 3,34,38,210	11,77,323	38,64,360	Dr. 3,61,25,247
Forest Advances ..	Dr. 7,248	2,15,38,769	2,15,35,906	Dr. 4,385
<b>Total—Departmental Advances</b>	<b>Dr. 6,60,21,655</b>	<b>5,78,40,329</b>	<b>6,29,75,842</b>	<b>Dr. 7,20,57,168</b>

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

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>SECTION-T—DEPOSITS AND ADVANCES—<i>contd.</i></b>				
<b>Part III—Advances not Bearing Interest—<i>concl'd.</i></b>				
Permanent Advances, Civil Dr.	23,09,295	1,800	28,777 Dr.	23,36,272
Accounts with the Govern- Dr. ment of Pakistan.	9,45,858	..	—144 (a) Dr.	9,45,714
Accounts with the Govern- Dr. ment of Burma.	1,80,630	—1,15,295 (a)	2,10,470 Dr.	5,06,395
Accounts with the Re- Dr. serve Bank.	2,13,107	4	32,499 Dr.	2,45,602
<b>Total—Part III—Advances Dr. not bearing Interest.</b>	<b>7,05,70,545</b>	<b>5,77,26,838</b>	<b>6,32,47,444 Dr.</b>	<b>7,60,91,151</b>

**PART IV—Suspense—Suspense Accounts**

Suspense Account .. Dr.	58,69,868	1,42,09,785	—42,54,406(a) Cr.	1,25,94,323
Cash Balance Investment Dr. Accounts.	23,82,21,247	137,77,78,071	114,08,75,625 Dr.	13,18,801
Cash Settlement Suspense Dr.	90,07,818	36,86,792	96,18,848 Dr.	1,49,39,874
Departmental Adjusting Cr. Account.	2,03,26,234	3,67,19,660	93,87,529 Cr.	4,76,58,365
Reserve Bank Suspense Cr. (Headquarters).	2,45,01,076	70,20,957	—8,22,45,659(a) Cr.	11,37,67,692
Central Accounts Office—				
Reserve Bank Suspense Dr.	6,14,70,776	24,00,33,125	91,00,772 Cr.	16,94,61,577
Undivided Bengal Suspense Dr.	80,98,145	44,284	.. Dr.	80,53,861
Discount Sinking Fund .. Dr.	47,75,291	5,38,000	.. Dr.	42,37,291
Pay and Accounts Offices Dr. Suspense.	3,34,595	25,209	11,41,072 Dr.	14,50,458
<b>Total—Suspense Accounts Dr.</b>	<b>28,29,50,430</b>	<b>168,00,55,883</b>	<b>108,36,23,781 Cr.</b>	<b>31,34,81,672</b>
(i) Cheques and Bills—Pre- Cr. audit Cheques.	9,98,98,380	91,13,15,429	95,13,03,663 Cr.	5,99,10,146

(a) *Minus* figures are 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—  
*cont*

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>SECTION—T—DEPOSITS AND ADVANCES—concl'd.</b>				
<b>Part IV—Suspense—Suspense Accounts—concl'd.</b>				
(ii) Departmental and Similar Accounts—				
Civil Departmental Balances.	Dr. 15,18,385	89,14,708	1,21,80,801	Dr. 47,84,478
<b>Total—Part IV—Suspense</b>	<b>Dr. 18,45,70,435</b>	<b>280,02,86,020</b>	<b>204,71,08,245</b>	<b>Cr. 38,86,07,340</b>
<b>Part—V—Miscellaneous Government Account.</b>	..	<b>3,55,88,639(a)</b>	..	..
<b>Total—T—Deposits and Advances, etc.</b>	..	<b>387,87,53,094</b>	<b>318,21,27,578</b>	..

**SECTION U—REMITTANCES.**

**I Remittances within India**

Cash	Remittances and adjustments between Officers rendering Accounts to the same Accountant-General—				
(1) Cash	Remittances between Treasuries.	Dr. 57,07,351	32,05,16,946	31,73,18,464	Dr. 25,08,869
(2) Forest	Remittances	Cr. 13,55,562	5,22,55,479	5,05,63,324	Cr. 30,47,717
(3) Public Works	Remittances.	Dr. 19,59,23,732	53,34,17,180	55,49,21,870	Dr. 21,74,27,972
(4) Transfer	between Public Works Officers.	Dr. 12,47,89,142	2,07,66,613	3,01,67,154	Dr. 13,41,59,683
(5) Judicial	Remittances	Cr. 3,433	..	..	Cr. 3,433
<b>Total Cash Remittances</b>	..	<b>Dr. 32,50,61,230</b>	<b>92,69,56,168</b>	<b>95,29,70,312</b>	<b>Dr. 35,10,75,374</b>

(a) Closed to Government Account.

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

Head of Account 1	Opening balance 2 Rs.	Receipt 3 Rs.	Disbursement 4 Rs.	Closing balance 5 Rs.
<b>SECTION U—REMITTANCES—<i>concl'd.</i></b>				
Reserve Bank of India Re- mittances.	Cr. 27,34,498	34	2,30,811	Cr. 25,03,721
Adjusting Account between Central and State Gov- ernments.	Cr. 3,50,47,085	- 38,96,61,692 (a)	- 2,79,40,516 (a)	Dr. 32,66,74,091
Adjusting Account with Railways.	Dr. 26,17,691	- 64,44,168 (a)	- 51,63,109 (a)	Dr. 38,98,750
Adjusting Account with Posts and Telegraphs.	Cr. 2,98,08,657	3,02,70,540	- 2,66,87,990 (a)	Cr. 8,67,67,187
Adjusting Account with Defence.	Dr. 1,36,78,691	- 7,09,138 (a)	- 74,86,118 (a)	Dr. 69,01,711
Inter-State Suspense Ac- count.	Cr. 53,11,888	- 43,95,504 (a)	17,32,591	Dr. 8,16,207
Total—U-Remittances ..	Dr. 26,84,55,484	55,60,16,240	88,76,55,981	Dr. 60,00,95,225
Total—Part III-Public Account.	....	4,50,04,79,109	4,10,24,29,999	....
Total—Receipts/Di- bursements.	....	874,01,54,297	858,90,79,445	....

**SECTION X—CASH BALANCE.**

			Opening balance. Rs.	Closing balance. Rs.
(1) Cash in Treasuries ..	..	..	10,78,697	23,86,193
(2) Deposits with the Reserve Bank	..	..	- 22,00,21,608	- 7,01,06,682(b)
(3) Remittances in Transit	..	..	2,88,073	1,40,503
		Total	- 21,86,54,838	- 6,75,79,986
		<b>Grand Total</b>	<b>852,14,99,459</b>	<b>852,14,99,459</b>

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

(b) Please see explanatory note no. 6 below Statement no. 7 on page 35.

## STATEMENT No. 17—DETAILED STATEMENT OF DEBT AND OTHER

Description of loan 1	When raised 2		
		<b>SECTION C—</b>	
<b>Permanent Debt—</b>			
<b>Loans bearing Interest—</b>			
4½ per cent West Bengal Loan, 1970 .. ..	July 1958 .. ..	..	..
4 per cent West Bengal Loan, 1971 .. ..	August 1959 .. ..	..	..
4½ per cent West Bengal Loan, 1972 .. ..	September 1961 .. ..	..	..
4½ per cent West Bengal Loan, 1974 .. ..	August 1962 .. ..	..	..
4½ per cent West Bengal Loan, 1976 .. ..	September 1965 .. ..	..	..
5½ per cent West Bengal Loan, 1977 .. ..	August 1965 .. ..	..	..
5½ per cent West Bengal Loan, 1978 .. ..	September 1966 .. ..	..	..
5½ per cent West Bengal Loan, 1979 .. ..	September 1967 .. ..	..	..
5½ per cent West Bengal Loan, 1980 .. ..	September 1968 .. ..	..	..
5½ per cent West Bengal Loan, 1981 .. ..	September 1969 .. ..	..	..
5½ per cent West Bengal Loan, 1982 .. ..	July 1970 .. ..	..	..
West Bengal Estate Acquisition Compensation Bonds .. ..	.....		
Total—Loans bearing Interest		..	..
<b>Loans not bearing Interest—</b>			
<b>Expired Loans—</b>			
4 per cent West Bengal Loan, 1963 .. ..	July 1953 .. ..	..	..
4 per cent West Bengal Loan, 1964 .. ..	August 1953 .. ..	..	..
4 per cent West Bengal Loan, 1967 .. ..	August 1958 .. ..	..	..
4 per cent West Bengal Loan, 1968 .. ..	September 1956 .. ..	..	..
4 per cent West Bengal Loan, 1969 .. ..	August 1960 .. ..	..	..
4½ per cent West Bengal Loan, 1970 .. ..	July 1958 .. ..	..	..
Total—Expired loans		..	..
Total—Permanent Debt		..	..
<b>Floating Debt—</b>			
<b>Other Floating Loans—</b>			
Ways and means advance from the Bank .. ..	.....		
Other advances from the Bank .. ..	.....		
Total—Floating Debt..		..	..

(a) This loan was notified for discharge on 15th July, 1970 and became non-interest bearing from that date. The closing balance has been transferred *pro forma* to "Loans not bearing Interest."

## INTEREST-BEARING OBLIGATIONS OF GOVERNMENT

Balance on 1st April 1970	Additions during the year	Discharges during the year	Balance on 31st March 1971
3	4	5	6
Rs.	Rs.	Rs.	Rs.
<b>PUBLIC DEBT</b>			
5,10,49,700	....	5,07,87,800	(a)
7,69,69,400	....	....	7,69,69,400
7,30,71,300	....	....	7,30,71,300
7,03,28,500	....	....	7,03,28,500
7,00,09,300	....	....	7,00,09,300
7,04,91,300	....	....	7,04,91,300
6,02,41,900	....	....	6,02,41,900
8,10,97,400	....	....	8,10,97,400
8,72,24,400	....	....	8,72,24,400
12,10,07,200	....	....	12,10,07,200
....	12,10,59,800	....	12,10,59,800
87,83,485	59,62,050	10,79,095	1,36,66,440
77,02,73,885	12,70,21,850	5,18,66,895	84,51,66,940
44,200	....	1,000	43,200
64,200	....	50,000	14,200
2,62,700	....	40,000	2,22,700
2,27,800	....	65,000	1,62,800
3,23,600	....	71,800	2,51,800
....	....	....	2,61,900(a)
9,22,500	....	2,27,800	9,56,600
77,11,96,385	12,70,21,850	5,20,94,695	84,61,23,540
....	4,93,00,000	4,93,00,000	....
....	22,21,71,000	22,21,71,000	....
....	27,14,71,000	27,14,71,000	..

## STATEMENT No. 17—DETAILED STATEMENT OF DEBT AND OTHER

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



## INTEREST-BEARING OBLIGATIONS OF GOVERNMENT—contd.

Balance on 1st April 1970	Additions during the year	Discharges during the year	Balance on 31st March 1971
3	4	5	6
Rs.	Rs.	Rs.	Rs.
<b>PUBLIC DEBT—contd.</b>			
34,98,44,896	7,33,83,000	10,53,70,890	31,78,57,006
3,84,92,430	3,42,000	1,15,86,424	2,72,48,015
6,93,86,724	6,93,500	1,32,78,206	5,68,02,019
97,51,48,104	35,70,00,000	14,89,10,487	118,32,37,617
131,98,27,435	7,76,15,000	1,57,55,174	138,16,87,261
11,62,62,003	56,00,000	92,02,219	11,26,59,784
45,97,17,266	87,85,000	2,35,66,076	44,49,36,190
2,55,83,259	....	8,67,474	2,47,15,785
108,44,48,687	8,83,00,000	7,66,84,000	109,60,64,687
1,05,862	....	....	1,05,862
2,50,00,000	....	....	2,50,00,000
26,80,00,000	26,92,00,000	1,57,15,000	52,14,85,000
20,00,000	....	....	20,00,000
56,78,13,517	18,68,85,000	5,67,33,414	69,79,45,103
1,95,04,046	....	....	1,95,04,046
<b>532,11,34,238</b>	<b>106,77,83,500</b>	<b>47,76,69,363</b>	<b>591,12,48,375</b>
10,21,498	....	....	10,21,498
3,36,91,962	42,43,272	27,46,962	3,51,88,272
81,79,911	22,56,000	11,36,794	92,99,117
3,300	....	....	3,300
10,27,89,621	1,00,00,000	51,28,785	10,76,60,836
26,25,000	....	....	26,25,000
5,70,536	....	45,286	5,25,250
9,22,060	....	8,12,250	1,09,750
<b>14,98,03,828</b>	<b>1,64,99,272</b>	<b>98,70,077</b>	<b>15,64,33,023</b>
<b>624,21,34,451</b>	<b>148,27,76,822</b>	<b>81,11,05,135</b>	<b>691,38,04,938</b>

## STATEMENT No. 17—DETAILED STATEMENT OF DEBT AND OTHER

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

## INTEREST-BEARING OBLIGATIONS OF GOVERNMENT—concl'd.

Balance on 1st April 1970	Additions during the year	Discharges during the year	Balance on 31st March 1971
3	4	5	6
Rs.	Rs.	Rs.	Rs.
<b>UNFUNDED DEBT.</b>			
25,02,39,025	6,27,08,277	3,11,08,391	28,18,38,911
2,78,986	85,037	—2,50,180	6,14,203
7,12,265	71,032	2,94,846	4,88,451
92,86,418	14,19,733	9,69,565	97,36,586
59,64,122	14,25,720	5,23,818	68,66,024
24	—24	....	....
<b>26,64,80,840</b>	<b>6,57,09,775</b>	<b>3,26,46,440</b>	<b>29,95,44,175</b>
<b>650,86,15,291</b>	<b>154,84,85,397</b>	<b>84,37,51,575</b>	<b>721,33,49,113</b>

## STATEMENT No. 18—DETAILED STATEMENT OF LOANS

## Category of loans

1

**(SECTION Q—LOANS AND ADVANCES BY THE****LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.—****1. Loans to Municipal Corporations and Municipalities—**

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

**2. Loans to District and other Local Fund Committees—**

(i) Loans to Zilla Parishads	..	..	..	..	..
(ii) Other loans	..	..	..	..	..
				<b>Total</b>	..

**3. Loans to Co-operative Institutions and Banks—**

(1) Loans to Co-operative Land Mortgage Bank	..	..	..	..
(2) Loans to west Bengal Provincial Co-operative Bank and Multipurpose Society	..	..	..	..
(3) Loans for development of fisheries through private farmers and their co-operatives	..	..	..	..
(4) Loans to Agricultural Marketing Society	..	..	..	..
(5) Loans for re-organisation of Primary Credit Society	..	..	..	..
(6) Loans to Consumers' Co-operative Societies under Accelerated Programme	..	..	..	..
(7) Loans for rendering assistance to needy fishermen through co-operative societies	..	..	..	..
(8) Loans under the Scheme for Co-operative Farming Experiments	..	..	..	..
(9) Loans for rehabilitation of Central Co-operative Bank	..	..	..	..
(10) Loans to Co-operative Societies for installation of power looms	..	..	..	..
(11) Loans to Agricultural Marketing Society (Primary)	..	..	..	..
(12) Loans for development of Fishing Societies	..	..	..	..
(13) Loans for development of Milk Co-operatives	..	..	..	..
(14) Loans for establishment of Co-operative Cold Storage	..	..	..	..
(15) Loans to Co-operative Societies for purchase of Paddy	..	..	..	..

## AND ADVANCES BY GOVERNMENT

Balance on 1st April 1970	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1971	Interest received during the year
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	
<b>STATE/UNION TERRITORY GOVERNMENTS.)</b>					
1,63,68,647	5,75,72,000	7,39,35,647	40,15,122	6,99,20,525(x)	3,83,586
55,57,333	..	55,57,333	..	55,57,333(y)	7,078
1,87,73,699	2,66,73,105	4,54,46,804	98,70,783	3,55,76,021	
4,06,94,679	8,42,45,105	12,49,39,784	1,38,85,905	11,10,53,879	3,90,614
1,42,99,833	19,98,559	1,62,98,392	12,755	1,62,85,637	..
10,561	..	10,561	200	10,361	..
1,43,10,394	19,98,559	1,63,08,953	12,955	1,62,05,998	..
21,51,050	..	21,51,050	2,01,215	19,49,835	..
79,08,127	..	79,08,127	1,09,995	77,98,132	..
8,10,369	1,26,400	9,36,769	21,405	9,15,364	..
15,29,330	..	15,29,330	1,16,340	14,12,990	..
6,78,433	..	6,78,433	6,000	6,72,433	..
26,30,500	..	26,30,500	..	26,30,500	..
24,03,242	6,39,114	30,42,356	2,72,312	27,70,044	..
6,65,273	3,750	6,69,023	9,882	6,59,141	..
28,73,000	..	28,73,000	7,210	28,65,790	..
34,39,394	..	34,39,394	15,131	34,24,263	..
19,14,519	1,76,251	20,90,770	..	20,90,770	..
20,01,745	..	20,01,745	810	20,00,935	:
7,12,197	..	7,12,197	61,663	6,50,534	..
26,90,500	..	26,90,500	520	26,89,980	..
15,05,000	..	15,05,000	..	15,05,000	..

(x) Excludes Rs. 2,28,92,960 advanced to Calcutta Corporation under different schemes which have been shown under "Miscellaneous Loans and Advances" (item nos. 17, 22, 33 and 37) at pages 136 to 139 pending receipt of final orders from Government.

(y) Excludes Rs. 22,19,117 advanced to municipalities under Development Schemes which have been shown under "Miscellaneous Loans and Advances" (item no. 25) at pages 136 and 137 pending receipt of final orders from Government.

## STATEMENT No. 18—DETAILED STATEMENT OF LOANS

## Category of loans

1

## SECTION Q—LOANS AND ADVANCES BY THE STATE

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

(16) Loans to Urban Consumers' Co-operatives	..	..	..	..	..
(17) Loans for development of Consumers' Co-operative Society	..	..	..	..	..
(18) Loans to Co-operative Societies, Handloom Industry (Silk)	..	..	..	..	..
(19) Loans to Co-operative Societies, Handloom Industry	..	..	..	..	..
(20) Loans to Co-operative Societies for purchase of Jute	..	..	..	..	..
(21) Other loans	..	..	..	..	..

Total—Loans to Co-operative Institutions and Banks ..

## 4. Loans and Advances under Community Development Programme—

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

Total—Loans and Advances under Community Development Programme ..

## 5. Loans and Advances to Displaced Persons—

(1) House Building Loans (Rural)	..	..	..	..	..
(2) House Building Loans (Urban)	..	..	..	..	..
(3) Business, Professional, Artisans, etc. Loans (Urban)	..	..	..	..	..
(4) Small Traders, Professional, Artisans, etc. Loans (Rural)	..	..	..	..	..
(5) Loans to Agriculturists (Rural)	..	..	..	..	..
(6) Loans to Small Traders (Urban)	..	..	..	..	..
(7) Educational Loans to students	..	..	..	..	..
(8) Loans to Educational Institutions	..	..	..	..	..

## AND ADVANCES BY GOVERNMENT—contd.

Balance on 1st April 1970	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1971	Interest received during the year
2	3	4	5	6	7
Rs	Rs.	Rs.	Rs.	Rs.	Rs .
Dr				Dr.	
<b>UNION TERRITORY GOVERNMENTS—con/d.</b>					
9,62,125	88,500	10,50,625	..	10,50,625	..
10,80,726	..	10,80,726	..	10,80,726	..
5,08,412	73,000	5,81,412	2,760	5,78,652	..
27,28,058	2,85,987	30,14,045	1,24,455	28,89,590	..
5,24,000	..	5,24,000	55,000	4,69,000	..
38,14,061	6,15,480	44,29,541	1,00,411	43,29,130	..
<b>4,35,30,061</b>	<b>20,08,482</b>	<b>4,55,38,543</b>	<b>11,05,109</b>	<b>4,44,33,434</b>	<b>1,69,441</b>
95,72,269	..	95,72,269	..	95,72,269	..
11,05,177	..	11,05,177	17,323	10,87,854	..
95,25,106	..	95,25,106	2,34,032	92,91,074	..
1,98,25,453	31,250	1,98,56,703	6,94,543	1,91,62,160	..
72,62,948	4,58,593	77,21,541	1,91,874	75,29,867	..
7,27,116	..	7,27,116	83,718	6,43,398	..
<b>4,80,18,069</b>	<b>4,89,843</b>	<b>4,85,07,912</b>	<b>12,21,290</b>	<b>4,72,86,622</b>	<b>1,58,026</b>
5,74,33,272	7,35,003	5,81,68,275	81,73,722	4,99,94,553	..
13,81,76,830	34,22,395	14,15,99,225	55,61,149	13,60,38,076	..
2,60,74,249	..	2,60,74,249	29,842	2,60,44,407	..
41,67,103	..	41,67,103	21,09,910	20,57,193	..
2,59,72,923	6,62,108	2,66,35,031	15,90,097	2,50,44,934	..
14,95,365	41,91,152	56,86,517	34,80,623	22,05,894	..
10,92,777	..	10,92,777	1,080	10,91,697	..
27,42,253	..	27,42,253	..	27,42,253	..

## STATEMENT No. 18—DETAILED STATEMENT OF LOANS

## Category of loans

1

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

(9) Loans to Industrialists .. .. .	..	..	..	..	..	..
(10) Loans to Municipalities for development of area with heavy concentration of displaced persons.						
(11) Loans to State Electricity Board for supply of electricity to township inhabited mostly by displaced persons.						
(12) Loans to State Transport Corporation for creating employment potential of displaced persons.						
(13) Other loans .. .. .	..	..	..	..	..	..
Total—Loans and Advances to Displaced persons	..	..	..	..	..	..
<b>6. Advances to Cultivators—</b>						
(1) Loans under Land Improvement Act XIX of 1883..	..	..	..	..	..	..
(2) Agriculturists' Loans Act XII of 1884 .. .. .	..	..	..	..	..	..
(3) Loans under the Scheme for distribution of Chemical Fertilisers	..	..	..	..	..	..
(4) Other loans .. .. .	..	..	..	..	..	..
					<b>Total</b>	..

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

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

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



## AND ADVANCES BY GOVERNMENT—contd.

Balance on 1st April 1970	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1971	Interest recei- ved during the year
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	

## UNION TERRITORY GOVERNMENTS—contd.

1,12,53,970	4,000	1,12,57,970	87,902	1,11,70,068	..
40,74,328	..	40,74,328	—816(a)	40,75,144	..
18,29,864	..	18,29,864	1,31,960	16,97,904	.
6,25,315	..	6,25,315	..	6,25,315	.
6,99,505	..	6,99,505	82,720	6,16,785	.
<b>27,56,37,754</b>	<b>90,14,658</b>	<b>28,46,52,412</b>	<b>2,12,48,189</b>	<b>26,34,04,223</b>	<b>1,71,809</b>

5,05,628	2,000	5,07,628	20,000	4,87,625	1,68,890
8,63,02,975	1,99,36,675	10,62,39,650	27,56,499	10,34,83,151	3,70,697
3,74,11,776	2,20,23,632	5,94,35,408	33,21,695	5,61,13,713	3,86,209
2,96,402	1,53,730	4,50,132	785	4,49,347	..
<b>12,45,16,781</b>	<b>4,21,16,037</b>	<b>16,66,32,818</b>	<b>60,98,982</b>	<b>16,05,33,836</b>	<b>9,25,796</b>

30,76,661	6,10,000	36,86,661	..	36,86,661	47,250
4,12,07,403	..	4,12,07,403	..	4,12,07,403	..
8,04,02,694	3,01,67,000	11,05,69,694	1,52,529	11,04,17,165	.
89,16,293	3,00,000	92,16,293	..	92,16,293	.

## STATEMENT No. 18—DETAILED STATEMENT OF LOANS

## Category of loans

1

## SECTION Q—LOANS AND ADVANCES BY

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

## Loans to Statutory Boards—

## (5) Loans to West Bengal State Electricity Board—

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

## Loans to Government Companies—

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

**Total—Loans to Statutory Corporations, Boards and Government Companies .. .. .**

## 8. Miscellaneous Loans and Advances—

(1) Zaminadary Embankment Advances under Act II (B.C.) 1882 .. .. .	..	..	..	..
(2) Cattle Purchase Loans .. .. .	..	..	..	..
(3) Loans under the Scheme for increased provision for aid to Industries .. .. .	..	..	..	..
(4) Loans under the Low Income Group Housing Scheme .. .. .	..	..	..	..
(5) House Building Advances to the flood affected people .. .. .	..	..	..	..
(6) Loans for Ambar Charka Programme .. .. .	..	..	..	..

AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1970	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1971	Interest received during the year
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	

STATE/UNION TERRITORY GOVERNMENTS—*contd.*

41,38,31,762	1,59,24,265	42,97,56,027	- 60,318(a)	42,98,16,345	} 10,405
3,26,44,000	..	3,26,44,000	..	3,26,44,000	
10,13,370	..	10,13,370	..	10,13,370	
7,67,96,980	..	7,67,96,980	..	7,67,96,980	
13,89,68,311	..	13,89,68,311	..	13,89,68,311	
..	25,000	25,000	5,000	20,000	
5,48,389	..	5,48,389	..	5,48,389	..
9,57,07,185	40,00,000	9,97,07,185	..	9,97,07,185	..
70,69,196	20,00,000	90,69,196	..	90,69,196	..
1,07,98,000	10,00,000	1,17,98,000	..	1,17,98,000	..
10,49,803	10,00,000	20,49,803	1,46,259	19,03,544	..
25,64,42,000	..	25,64,42,000	66,19,919	24,99,22,081	..
35,00,000	..	35,00,000	..	35,00,000	..
6,00,000	..	6,00,000	..	6,00,000	..
50,000	40,000	90,000	..	90,000	..
<b>117,26,22,047</b>	<b>5,50,66,265</b>	<b>122,76,88,312</b>	<b>67,63,389</b>	<b>122,09,24,923(b)</b>	<b>57,655</b>
47,62,874	..	47,62,874	..	47,62,874	..
2,22,40,190	43,10,334	2,65,50,524	14,24,429	2,51,26,095	..
1,81,52,245	20,47,816	2,02,00,061	10,01,476	1,91,98,585	..
2,53,43,474	10,36,000	2,63,79,474	12,17,668	2,51,61,806	..
20,50,241	2,08,600	22,58,841	9,420	22,49,421	..
5,65,000	..	5,65,000	..	5,65,000	..

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

(b) Excludes Rs. 22,07,08,386 advanced under different schemes to Calcutta Improvement Trust (Rs. 1,54,27,953—item nos. 9, 11 and 13), Howrah Improvement Trust (Rs. 2,08,44,377—item nos. 20, 21, 23 and Rs. 3,66,667 out of amount under item no. 40), Calcutta Metropolitan Water and Sanitation Authority (Rs. 1,50,87,776—item nos. 28, 32, 38 and Rs. 2,23,000 out of amount under item no. 40), Durgapur Development Authority (Rs. 1,56,000 out of amount under item no. 40), Calcutta Port Trust (Rs. 10,00,000 item no. 31), Calcutta Tramways Co. Ltd. (Rs. 3,92,66,409—item no. 30), National Sugar Mills (Rs. 43,34,871—item no. 7), Westing House Saxby Farmer Ltd. (Rs. 1,10,00,000—item no. 35) and Calcutta Metropolitan Development Authority (Rs. 11,35,91,000—item no. 39) which have been shown under "Miscellaneous Loans and Advances" at pages 136 to 139 pending receipt of final orders from Government

## STATEMENT No. 18—DETAILED STATEMENT OF LOANS

Category of loans

1

**SECTION Q—LOANS AND ADVANCES BY THE STATE/****LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.—contd.****8. Miscellaneous Loans and Advances—contd.**

(7) Loans to National Sugar Mills Ltd.	..	..	..	..	..
(8) Loans for fish production in semi-derelict tanks	..	..	..	..	..
(9) Loans to Calcutta Improvement Trust (Slum Clearance Scheme)				..	..
(10) Loans for Middle Income Group Housing Scheme			..	..	..
(11) Loans for Gariahata overbridge	..	..	..	..	..
(12) Loans for Village Housing Projects	..	..	..	..	..
(13) Loans under Subsidised Industrial Housing Scheme (Calcutta Improvement Trust)					
(14) Loans under Subsidised Industrial Housing Scheme (Private Employers' Project)				..	..
(15) Loans for Plantation Labour Housing Scheme	..	..	..	..	..
(16) Establishment of Rural Godowns	..	..	..	..	..
(17) Construction and installation of 100 M.G.D. Mechanical Plant at Palta Water Works					
(18) Loans under Project for Intensive Development of Small Industries in rural areas				..	..
(19) Loans to displaced Goldsmiths	..	..	..	..	..
(20) Loans to Howrah Improvement Trust for Arterial Sewerage Scheme				..	..
(21) Loans to Howrah Improvement Trust for construction of G. T. Road Bye-Pass				..	..
(22) Loans to Calcutta Corporation for Water Supply and Drainage Augmentation Scheme					
(23) Loans to Howrah Improvement Trust for Slum Clearance Scheme				..	..
(24) National Scholarship Scheme	..	..	..	..	..
(25) Loans under Urban Water Supply and Sanitation Scheme	..	..	..	..	..
(26) Loans to Indian Repatriates from Burma	..	..	..	..	..
(27) Loans for Emergency Water Supply Scheme	..	..	..	..	..
(28) Loans to Calcutta Metropolitan Water and Sanitation Authority				..	..
(29) Loans for setting up units for Processing Agricultural Produce				..	..
(30) Loans to Calcutta Tramways Co. Ltd...	..	..	..	..	..
(31) Loans for Construction of Second Bridge over Hooghly River				..	..

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(a) *Minus* figure is due to rectification of misclassification in earlier years.

AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1970	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1971	Interest received during the year
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	

UNION TERRITORY GOVERNMENTS—*contd*

43,34,871	..	43,34,871	..	43,34,871	..
6,13,723	..	6,13,723	82,504	5,31,219	..
90,46,725	-1,36,787(a)	89,09,938	-3,05,932(a)	92,15,870	..
1,21,46,104	8,83,250	1,30,29,354	7,51,822	1,22,77,532	..
43,34,811	..	43,34,811	3,54,195	39,80,616	..
13,05,366	..	13,05,366	5,126	13,00,240	..
22,54,486	..	22,54,486	23,019	22,31,467	..
10,65,063	1,59,004	12,24,067	65,557	11,58,510	..
25,85,782	28,000	26,13,782	19,171	25,94,611	..
18,89,968	..	18,89,968	..	18,89,968	..
19,00,000	..	19,00,000	..	19,00,000	..
13,29,000	..	13,29,000	..	13,29,000	..
39,71,218	28,250	39,99,468	6,744	39,92,724	..
1,07,33,000	..	1,07,33,000	-2,43,000(b)	1,09,76,000	..
87,82,000	..	87,82,000	..	87,82,000	..
1,87,00,000	..	1,87,00,000	..	1,87,00,000	..
7,19,710	..	7,19,710	..	7,19,710	..
1,34,86,253	23,48,419	1,58,34,672	31,184	1,58,03,488	..
19,82,174	2,36,943	22,19,117	..	22,19,117	..
56,75,988	10,56,668	67,32,656	32,505	67,00,151	..
1,72,05,592	1,69,682	1,73,75,274	..	1,73,75,274	..
81,34,000	5,00,000	86,34,000	2,69,224	83,64,776	..
11,25,000	..	11,25,000	..	11,25,000	..
2,47,66,409	1,45,00,000	3,92,66,409	..	3,92,66,409	..
10,00,000	..	10,00,000	..	10,00,000	..

(b) *Minus* figure is due to rectification of misclassification in previous year.

## STATEMENT No 18—DETAILED STATEMENT OF LOANS

Category of loans

1

## SECTION Q—LOANS AND ADVANCES BY THE STATE/

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

(32) Loans for remodelling of 60-inches Tallah Palta Water Main .. .. .	..	..	..	..	..	..
(33) Loans under Slum Clearance Scheme, Calcutta Corporation (Centrally-sponsored Scheme)						
(34) Loans under Agricultural Credit Stabilisation Fund .. .. .	..	..	..	..	..	..
(35) Loans to Westing House Saxby Farmer Ltd. .. .. .	..	..	..	..	..	..
(36) Loans for Durg wells .. .. .	..	..	..	..	..	..
(37) Loans to Calcutta Corporation—removal of garbage .. .. .	..	..	..	..	..	..
(38) Loans for Cossipore Chitpur Drainage and Sewerage Scheme .. .. .	..	..	..	..	..	..
(39) Loans to Calcutta Metropolitan Development Authority .. .. .	..	..	..	..	..	..
(40) Other loans .. .. .	..	..	..	..	..	..
Loans for Development of Handloom Industry—						
(41) Scheme for Working Capital to Weavers (Cotton) .. .. .	..	..	..	..	..	..
(42) Other loans .. .. .	..	..	..	..	..	..
Loans under Intensive Food Production Scheme—						
(43) Other loans .. .. .	..	..	..	..	..	..
Rehabilitation Scheme—						
(44) Loans to Artisans .. .. .	..	..	..	..	..	..
University and College Education—						
(45) Other loans .. .. .	..	..	..	..	..	..
Secondary Education—						
(46) Other loans .. .. .	..	..	..	..	..	..
Educational Institutions—						
(47) Loans to Educational Institutions .. .. .	..	..	..	..	..	..
<b>Total—Miscellaneous Loans and Advances</b> .. .. .					..	..
<b>Total—Loans to Local Funds, Private Parties, etc.</b> .. .. .					..	..

AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1970	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1971	Interest re- ceived during the year
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	

UNION TERRITORY GOVERNMENTS—*contd.*

60,00,000	..	60,00,000	..	60,00,000	..
14,09,113	2,98,245	17,07,358	4,77,805	12,29,553	..
14,00,000	1,75,000	15,75,000	..	15,75,000	..
60,00,000	70,00,000	1,30,00,000	20,00,000	1,10,00,000	..
5,94,820	9,73,826	15,68,646	7,190	15,61,456	..
10,92,334	..	10,92,334	28,927	10,63,407	..
5,00,000	.	5,00,000	..	5,00,000	..
..	11,35,91,000	11,35,91,000	..	11,35,91,000	..
61,45,994	7,75,570	69,21,564	3,22,220	65,99,344	..
15,97,244	75,000	16,72,244	45,230	16,27,014	..
14,41,038	..	14,41,038	1,62,108	12,78,930	..
5,08,692	2,37,085	7,45,777	51,189	6,94,588	..
16,69,379	1,45,800	18,15,179	4,012	18,11,167	..
6,5 267	65,001	7,19,268	39,285	6,79,983	..
3,4 003	74,999	4,21,002	..	4,21,002	..
35,43,875	29,50,826	64,94,701	65,124	64,29,577	..
<b>26,51,04,026</b>	<b>15,37,38,531</b>	<b>41,88,42,557</b>	<b>79,48,202</b>	<b>41,08,94,355</b>	<b>41,31,108</b>
<b>198,44,33,811</b>	<b>34,86,77,480</b>	<b>233,31,11,291</b>	<b>5,82,84,021</b>	<b>227,48,27,270</b>	<b>60,04,449</b>

## STATEMENT No. 18—DETAILED STATEMENT OF LOANS

Category of loans

1

**SECTION Q—LOANS AND ADVANCES BY THE STATE/****9. Loans to Government Servants—**

(1) House Building Advances	..	..	..	..	..	..
(2) Advances for purchase of Motor Conveyances	..	..	..	..	..	..
(3) Advances for purchase of other conveyances	..	..	..	..	..	..
(4) Passage Advances	..	..	..	..	..	..
(5) Other Advances	..	..	..	..	..	..

<b>Total</b>	..
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<b>Total—Loans and Advances by the State/Union Territory Governments</b>	..
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AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1970	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1971	Interest re- ceived during the year
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	

UNION TERRITORY GOVERNMENTS—*concl.*

1,57,12,844	35,76,236	1,92,89,080	24,19,951	1,68,69,129	66,798
12,86,949	6,07,890	18,94,839	5,45,270	13,49,539	5,899
42,15,946	44,30,260	86,46,206	28,05,161	57,61,045	2,205
57,161	..	57,161	900	56,251	1,260
1,03,35,826	1,51,49,660	2,60,85,486	1,01,21,099	1,59,64,387	..
<b>3,16,09,726</b>	<b>2,43,64,046</b>	<b>5,59,72,772</b>	<b>1,59,72,381</b>	<b>4,00,00,391</b>	<b>76,162</b>
<b>201,60,42,537</b>	<b>37,30,41,526</b>	<b>238,90,84,063</b>	<b>7,42,56,402</b>	<b>231,48,27,661</b>	<b>60,80,611</b>

**STATEMENT No. 18—DETAILED STATEMENT OF LOANS  
AND ADVANCES BY GOVERNMENT—*contd.***

Details of Loans under Development Schemes are given below :—

Major and Minor Heads of Account.	Amount.
1	2
	Rs.
<b>Loans to Local Funds, Private Parties, etc.—</b>	
1. Loans to Municipal Corporation and Municipalities .. ..	3,01,068
2. Loans to Co-operative Institutions and Banks .. ..	6,04,000
3. Loans to Statutory Corporations, Boards and Government Companies	11,78,91,000
4. Miscellaneous Loans and Advances .. ..	1,20,65,250
<b>Total</b> ..	<b>13,08,61,318</b>

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

**SINKING FUND**

	Rs.		Rs.
Balance on 1st April 1970 ..	43,49,93,446	Amount transferred to Miscellaneous Government Account	3,55,86,639
Amount Appropriated from Revenue	5,72,63,000	Balance on 31st March 1971 (a).	46,43,20,141
Interest on Investments ..	76,50,334		
Total ..	49,99,06,780	Total ..	49,99,06,780

**INVESTMENT ACCOUNT**

Balance on 1st April 1970 ..	14,92,65,609	Amount realised ..	20,09,189
Amount invested ..	1,00,000	Balance on 31st March 1971	14,73,56,420
Total ..	14,93,65,609	Total ..	14,93,65,609(b)

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

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

## STATEMENT No. 19—STATEMENT SHOWING THE

## Description of loans

1

**Sinking Funds—**

4 per cent West Bengal Loan, 1967	..	..	..	..	..
4 per cent West Bengal Loan, 1968	..	..	..	..	..
4 per cent West Bengal Loan, 1969	..	..	..	..	..
4½ per cent West Bengal Loan, 1970	..	..	..	..	..
4 per cent West Bengal Loan, 1971	..	..	..	..	..
4½ per cent West Bengal Loan, 1972	..	..	..	..	..
4½ per cent West Bengal Loan, 1974	..	..	..	..	..
4½ per cent West Bengal Loan, 1976	..	..	..	..	..
5½ per cent West Bengal Loan, 1977	..	..	..	..	..
5½ per cent West Bengal Loan, 1978	..	..	..	..	..

**Depreciation Funds—**

4 per cent West Bengal Loan, 1967	..	..	..	..	..
4 per cent West Bengal Loan, 1968	..	..	..	..	..
4 per cent West Bengal Loan, 1969	..	..	..	..	..
4½ per cent West Bengal Loan, 1970	..	..	..	..	..
4 per cent West Bengal Loan, 1971	..	..	..	..	..
4½ per cent West Bengal Loan, 1972	..	..	..	..	..
4½ per cent West Bengal Loan, 1974	..	..	..	..	..
4½ per cent West Bengal Loan, 1976	..	..	..	..	..
5½ per cent West Bengal Loan, 1977	..	..	..	..	..

**Grand Total** ..

DETAILS OF EARMARKED BALANCES—*contd.*

Sinking Fund Investment Account				Balance on 31st March 1971	Remarks	
Balance on 1st April 1970	Purchase of securities	Total	Sale of securities		Face-value	Market value
2	3	4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,23,91,275	..	2,23,91,275	..	2,23,91,275	2,28,40,000	2,27,10,735
2,06,00,500	..	2,06,00,500	..	2,06,00,500	2,10,40,000	2,09,80,370
2,01,87,100	..	2,01,87,100	..	2,01,87,100	2,05,40,000	2,04,47,530
1,97,74,225	..	1,97,74,225	..	1,97,74,225	2,01,39,600	2,01,00,038
1,63,90,612	..	1,63,90,612	..	1,63,90,612	1,67,42,500	1,65,13,217
1,76,43,250	..	1,76,43,250	..	1,76,43,250	1,79,60,000	1,77,88,850
68,85,200	..	68,85,200	20,09,189	48,76,011	49,60,000	49,55,000
22,69,000	..	22,69,000	..	22,69,000	31,04,000	30,98,880
19,63,080	..	19,63,080	..	19,63,080	19,90,000	19,99,215
23,44,592	..	23,44,592	..	23,44,592	23,70,000	23,81,620
29,92,050	..	29,92,050	..	29,92,050	30,20,000	30,01,750
39,01,800	..	39,01,800	..	39,01,800	39,40,000	39,14,610
26,59,630	..	26,59,630	..	26,59,630	26,86,000	26,56,825
34,12,615	..	34,12,615	..	34,12,615	34,21,100	33,62,806
30,00,500	..	30,00,500	..	30,00,500	30,20,000	29,06,470
17,76,090	..	17,76,090	..	17,76,090	17,88,000	17,85,150
7,78,590	..	7,78,590	..	7,78,590	7,88,000	7,83,900
2,95,500	..	2,95,500	..	2,95,500	3,00,000	2,99,700
..	1,00,000	1,00,000	..	1,00,000	1,00,000	99,500
<b>14,92,65,609</b>	<b>1,00,000</b>	<b>14,93,65,609</b>	<b>20,09,189</b>	<b>14,73,56,420</b>	<b>15,07,49,200</b>	<b>14,97,86,168</b>

STATEMENT No. 19—STATEMENT SHOWING THE  
OTHER FUNDS AND

Name of Reserve Fund or Deposit Accounts

1

1.	Depreciation Reserve Fund of Government Bus Services	..	..	..
2.	Reserve Fund—Transport	..	..	..
3.	Depreciation Reserve Fund—Electricity	..	..	..
4.	Deposits of State Transport Corporations—			
	(i) Deposits of Calcutta State Transport Corporation	..	..	..
	(ii) Deposits of North Bengal State Transport Corporation	..	..	..
5.	Deposits of the State Electricity Board	..	..	..
6.	Deposits of Durgapur Projects Limited—Depreciation Reserve Fund	..	..	..
7.	West Bengal Famine Insurance Fund	..	..	..
8.	General Reserve Fund of Cooch Behar	..	..	..
9.	State Co-operative Development Fund	..	..	..
10.	Fund for Improvement of Milk Supply	..	..	..
11.	Depreciation/Renewal Reserve of Government Non-Commercial Undertakings—Government Processes,			
12.	State Agricultural Credit Relief and Guarantee Fund	..	..	..
13.	Fund for promotion of education amongst educationally backward classes	..	..	..
14.	Subventions from the Central Road Fund	..	..	..
15.	Deposit Account of grants made by the Indian Central Jute Committee	..	..	..
16.	Deposit Account of grants made by the Indian Council of Agricultural Research	..	..	..
17.	Deposit Account of grants made by the Indian Central Sugarcane Committee	..	..	..
18.	Deposit Account of grants made by the Indian Central Oilseeds Committee	..	..	..
19.	Deposit Account of grants made by the Central Tea Board	..	..	..
20.	Deposit Account of grants made by the University Grants Commission	..	..	..
21.	Deposit Account of grants made by the Council of Scientific and Industrial Research	..	..	..
22.	Deposit Account of grants made by the Indian Central Arcanut Committee	..	..	..
23.	Deposit Account of grants made by the Indian Central Coconut Committee	..	..	..
24.	Deposit Account of grants by the Indian Central Tobacco Committee	..	..	..
25.	Deposit Account of grants made by the Khadi and Village Industries Commission	..	..	..
26.	Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions	..	..	..
27.	Deposit Account of grants made by the National Co-operative Development Corporation	..	..	..

DETAILS OF EARMARKED BALANCES—*contd.*

## DEPOSIT ACCOUNTS

Balance on 1st April 1970			Balance on 31st March 1971		
Cash	Investment	Total	Cash	Investment	Total
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
47,33,486	..	47,33,486	47,33,486	..	47,33,486
1,42,529	..	1,42,529	1,59,189	..	1,59,189
5,72,800	..	5,72,800	5,72,800	..	5,72,800
2,66,81,242	..	2,66,81,242	2,66,81,242	..	2,66,81,242
23,737	..	23,737	23,737	..	23,737
1,43,95,200	..	1,43,95,200	1,43,95,200	..	1,43,95,200
1,00,00,000	..	1,00,00,000	1,00,00,000	..	1,00,00,000
6,24,794	20,08,100	26,32,894	7,11,902	20,06,850	27,18,752
1,23,15,947	9,57,098	1,32,73,045	1,23,75,122	9,57,098	1,33,32,220
2,21,361	..	2,21,361	2,31,361	..	2,31,361
..	..	..	64,39,761	..	64,39,761
22,77,085	..	22,77,085	23,49,775	..	23,49,775
8,03,000	..	8,03,000	11,03,000	..	11,03,000
3,97,009	..	3,97,009	5,67,925	..	5,67,925
23,25,588	..	23,25,588	26,88,821	..	26,88,821
18,191	..	18,191	18,191	..	18,191
15,59,638	..	15,59,638	21,74,038	..	21,74,038
1,18,270	..	1,18,270	1,18,270	..	1,18,270
63,137	..	63,137	63,137	..	63,137
1,18,124	..	1,18,124	1,18,124	..	1,18,124
4,07,129	..	4,07,129	4,62,519	..	4,62,519
167	..	167	167	..	167
87,564	..	87,564	87,564	..	87,564
3,70,861	..	3,70,861	3,70,861	..	3,70,861
6,780	..	6,780	6,780	..	6,780
1,18,913	..	1,18,913	1,18,913	..	1,18,913
7,87,595	..	7,87,595	7,87,595	..	7,87,595
1,25,30,316	..	1,25,30,316	1,35,78,356	..	1,35,78,356

**STATEMENT No. 19—STATEMENT SHOWING THE  
OTHER FUND AND**

**Name of Reserve Fund or Deposit Accounts**

1

28.	Deposit Account of grants made by the National Council of Educational Research and Training.				
29.	Deposit Account of grants made by the Flood Relief Committee ..	..	..	..	
30.	Deposit Account of grants out of Ford Foundation Fund for giving loans to Artisans ..				..
31.	Deposit Account for grants from the Wheat Associates of U.S.A. ..	..	..	..	
32.	Deposit Account of grants made by the Indian Council of Medical Research ..				..
33.	Deposit Account of grants made by the Indian Central Spices and Cashewnut Committee				
34.	Private Donation and Contribution Fund ..	..	..	..	..
	<b>Total</b>				<b>..</b>



**DETAILS OF EARMARKED BALANCES—*concl'd.***

**DEPOSIT ACCOUNTS—*Conold.***

Balance on 1st April 1970			Balance on 31st March 1971		
Cash	Investment	Total	Cash	Investment	Total
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,41,566	..	2,41,566	3,02,916	..	3,02,916
10,102	..	10,102	10,102	..	10,102
25,000	..	25,000	25,000	..	25,000
42,085	..	42,085	36,932	..	36,932
5,40,732	..	5,40,732	5,40,732	..	5,40,732
19,009	..	19,009	19,009	..	19,009
2,00,000	..	2,00,000	2,00,000	..	2,00,000
<b>9,27,78,957</b>	<b>29,85,198</b>	<b>9,57,44,155</b>	<b>10,20,72,527</b>	<b>29,63,948</b>	<b>10,50,36,475</b>

ANNEXURE TO  
SINKING FUNDS FOR

Description of loans

1

**Sinking Funds—**

3½ per cent West Bengal Loan, 1962	..	..	..	..	..
4 per cent West Bengal Loan, 1963	..	..	..	..	..
4 per cent West Bengal Loan, 1964	..	..	..	..	..
4 per cent West Bengal Loan, 1967	..	..	..	..	..
4 per cent West Bengal Loan, 1968	..	..	..	..	..
4 per cent West Bengal Loan, 1969	..	..	..	..	..
4½ per cent West Bengal Loan, 1970	..	..	..	..	..
4 per cent West Bengal Loan, 1971	..	..	..	..	..
4½ per cent West Bengal Loan, 1972	..	..	..	..	..
4½ per cent West Bengal Loan, 1974	..	..	..	..	..
4½ per cent West Bengal Loan, 1976	..	..	..	..	..
5½ per cent West Bengal Loan, 1977	..	..	..	..	..
5½ per cent West Bengal Loan, 1978	..	..	..	..	..
5½ per cent West Bengal Loan, 1979	..	..	..	..	..
5½ per cent West Bengal Loan, 1980	..	..	..	..	..
5½ per cent West Bengal Loan, 1981	..	..	..	..	..
Loans from the Life Insurance Corporation of India	..	..	..	..	..
				<b>Total</b>	..

**Depreciation Funds—**

3½ per cent West Bengal Loan, 1962	..	..	..	..	..
4 per cent West Bengal Loan, 1963	..	..	..	..	..
4 per cent West Bengal Loan, 1964	..	..	..	..	..
4 per cent West Bengal Loan, 1967	..	..	..	..	..
4 per cent West Bengal Loan, 1968	..	..	..	..	..
4 per cent West Bengal Loan, 1969	..	..	..	..	..
4½ per cent West Bengal Loan, 1970	..	..	..	..	..
4 per cent West Bengal Loan, 1971	..	..	..	..	..
4½ per cent West Bengal Loan, 1972	..	..	..	..	..
4½ per cent West Bengal Loan, 1974	..	..	..	..	..
4½ per cent West Bengal Loan, 1976	..	..	..	..	..
5½ per cent West Bengal Loan, 1977	..	..	..	..	..
5½ per cent West Bengal Loan, 1978	..	..	..	..	..
5½ per cent West Bengal Loan, 1979	..	..	..	..	..
5½ per cent West Bengal Loan, 1980	..	..	..	..	..
5½ per cent West Bengal Loan, 1981	..	..	..	..	..
				<b>Total</b>	..
				<b>Grand Total</b>	..

STATEMENT No. 19  
AMORTISATION OF LOANS

Balance on 1st April 1970	Amount appropriated from revenue	Interest on Investments	Total	Amount transferred to Miscellaneous Government Account on maturity of loans	Balance on 31st March 1971
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,39,030	..	..	1,39,030	..	1,39,030
6,10,540	..	..	6,10,540	..	6,10,540
9,89,011	..	..	9,89,011	..	9,89,011
6,14,68,907	..	11,64,950	6,26,33,857	..	6,26,33,857
5,57,90,243	..	10,66,200	5,68,56,443	..	5,68,56,443
66,59,375	..	10,67,375	77,26,750	..	77,26,750
3,55,86,639	26,03,000	10,29,163	3,92,18,802	3,55,86,639	36,32,163
4,59,82,785	49,30,000	8,09,569	5,17,22,354	..	5,17,22,354
4,11,91,080	55,71,000	9,01,100	4,76,63,180	..	4,76,63,180
2,79,75,404	43,40,000	2,65,600	3,25,81,004	..	3,25,81,004
1,87,33,715	42,69,000	1,75,480	2,31,78,195	..	2,31,78,195
1,48,03,316	41,60,000	1,00,050	1,90,63,366	..	1,90,63,366
94,19,413	33,67,000	1,36,275	1,29,22,688	..	1,29,22,688
79,41,905	43,26,000	..	1,22,67,905	..	1,22,67,905
39,62,000	42,66,000	..	82,28,000	..	82,28,000
..	56,22,000	..	56,22,000	..	56,22,000
8,96,000	..	..	8,96,000	..	8,96,000
<b>33,21,49,363</b>	<b>4,34,54,000</b>	<b>67,15,762</b>	<b>38,23,19,125</b>	<b>3,55,86,639</b>	<b>34,67,32,486</b>
33,490	..	..	33,490	..	33,490
79,640	..	..	79,640	..	79,640
1,51,605	..	..	1,51,605	..	1,51,605
1,69,45,875	..	1,45,850	1,70,91,725	..	1,70,91,725
1,59,12,500	..	1,87,300	1,60,99,800	..	1,60,99,800
1,09,60,567	..	1,38,085	1,10,98,652	..	1,10,98,652
1,02,81,451	7,66,000	1,77,327	1,12,24,778	..	1,12,24,778
1,34,93,955	16,50,000	1,43,150	1,52,87,105	..	1,52,87,105
1,62,34,195	16,24,000	84,430	1,19,42,625	..	1,19,42,625
81,59,055	14,49,000	41,930	96,49,985	..	96,49,985
56,01,750	13,41,000	16,500	69,59,250	..	69,59,250
44,42,000	13,06,000	..	57,48,000	..	57,48,000
28,01,000	10,67,000	..	38,68,000	..	38,68,000
24,66,000	13,66,000	..	38,32,000	..	38,32,000
12,81,000	13,99,000	..	26,80,000	..	26,80,000
..	18,41,000	..	18,41,000	..	18,41,000
10,28,44,083	1,38,09,000	9,34,572	11,76,87,655	..	11,75,87,655
<b>43,49,93,446</b>	<b>5,72,63,000</b>	<b>76,50,334</b>	<b>49,99,06,780</b>	<b>3,55,86,639</b>	<b>46,43,20,141</b>

## APPENDIX I

[Vide foot-note (b) on page 12.]

**DETAILS OF EXPENDITURE MET OUT OF CONTINGENCY FUND  
DURING 1969-70 AND RECOUPED TO THE FUND DURING 1970-71**

Head of Account.						Year of advance.	Amount.  Rs.
<b>Administrative Services—</b>							
Police	..	..	..	..	..	1969-70	8,227
<b>Social and Developmental Services—</b>							
Industries	..	..	..	..	..	1969-70	96,955
						<b>Total ..</b>	<b>1,05,182</b>

## APPENDIX II

[Vide foot-note (d) on page 13.]

DETAILS OF EXPENDITURE MET OUT OF CONTINGENCY FUND IN  
1970-71 AND NOT RECOUPED TO THE FUND TILL THE CLOSE OF  
THE YEAR.

Head of Account.							Amount.
							Rs.
<b>Social and Developmental Services—</b>							
Education	..	..	..	..	..	..	3,43,000
Medical	..	..	..	..	..	..	11,574
Public Health	..	..	..	..	..	..	1,860
<b>Miscellaneous Capital Account Outside the Revenue Account—</b>							
Capital Outlay on Schemes of Government Trading	..				..		15,00,000
						<b>Total</b>	<b>18,77,434</b>

## APPENDIX

[Referred to in note

## STATEMENT OF INVESTMENTS AND

				1968-69		
				No. of concerns	Up-to-date Investment	Dividend/ Interest received
				In lakhs of rupees		
1				2	3	4
(i) Statutory Corporations	..	..	..	2	60.77	..
(ii) Government Companies	..	..	..	12	20,26.06	..
(iii) Joint-stock Companies and partnerships	..	..	..	7	68.32	..
(iv) Co-operatives	..	..	..	1,784	5,15.81 (a)	0.89

(a) Excludes Rs. 2.31 lakhs details of which have not been furnished

(b) Complete information not received from departmental officers.

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2 at page 10]

## DIVIDEND/INTEREST RECEIVED

1969-70			1970-71		
No of concerns	Up-to-date Investment	Dividend / Interest received	No of concerns	Up-to-date Investment	Dividend / Interest received
	In lakhs of rupees			In lakhs of rupees	
5	6	7	8	9	10
2	60.77	1.65	2	60.77	..
12	21,04.55	..	13	21,06.17	..
8	80.32	0.09	8	80.32	0.10
1,877(b)	5,70.61(a)	0.73(b)	1,877(b)	6,19.89 (a)	2.03(b)

by the departmental officers.

## APPENDIX IV

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

**DETAILS/INFORMATION AWAITED FROM TREASURY OFFICERS FOR  
RECONCILIATION OF BALANCES**

Head of Account	Earliest year to which the difference relates	Amount of difference
1	2	3
		Rs.
<b>Q—Loans and Advances by the State/Union Territory Governments— Loans to Local Funds, Private Parties, etc.—</b>		
1. Loans to Municipal Corporations and Municipalities ..	1969-70	30,68,098.
2. Loans to Displaced Persons—		
(i) House Building Loan (Rural) .. .. .	1967-68	2,67,91,685
(ii) House Building Loan (Urban) .. .. .	1967-68	1,56,35,436
(iii) Small Traders, Professional, Artisans, etc., Loans (Rural)	1967-68	81,88,552
(iv) Business, Professional, Artisans, etc., Loans (Urban) ..	1967-68	1,45,13,798
(v) Loans to Agriculturists .. .. .	1967-68	69,81,016
(vi) Loans to Educational Institutions .. .. .	1965-66	31,325
(vii) Loans to Industrialists .. .. .	1970-71	1,75,358
(viii) Loans to Municipalities .. .. .	1970-71	4,43,398
3. Advances to Cultivators—		
(i) Loans under Land Improvement Act, 1884 .. .. .	1968-69	8,40,384
(ii) Loans under Land Improvement Act, 1883 .. .. .	1969-70	6,554
(iii) Loans under the scheme for distribution of Chemical fertilizers.	1967-68	25,59,575
4. Loans to Statutory Corporations, Boards and Government Companies—		
Loans to West Bengal State Electricity Board .. .. .	1970-71	1,31,960
5. Miscellaneous Loans and Advances—		
(i) Cattle Purchase Loan .. .. .	1966-67	99,450
(ii) Loans to Artisans .. .. .	1968-69	1,48,396
(iii) Loans for subsidised Industrial Housing Scheme ..	1968-69	2,04,738
(iv) Loans for Emergency Water Supply Scheme ..	1968-69	37,20,286
(v) Loans to Calcutta Corporation for Slum Clearance Scheme	1969-70	1,55,348
(vi) Loans to Howrah Improvement Trust for construction of storm water drainage.	1969-70	1,06,667
(vii) Loans to Calcutta Corporation for Water Supply and Drainage augmentation scheme.	1969-70	52,23,000
(viii) Loans under Low Income Group Housing Scheme ..	1969-70	63,812



APPENDIX IV—*concl.*

## DETAILS/INFORMATION AWAITED FROM TREASURY OFFICER FOR RECONCILIATION OF BALANCES

Head of Account	1	2	3
		Earliest year to which the difference relates	Amount of difference  Rs.
<b>Q—Loans and Advances by the State/Union Territory Govern- ments—Loans to Local Funds, Private Parties, etc.—<i>concl.</i></b>			
6. Loans to Government servants—			
(i) Motor Car Advances .. .. .		1967-68	1,09,266
(ii) Other Conveyance Advances .. .. .		1969-70	3,01,923
(iii) House Building Advances .. .. .		1967-68	74,098
(iv) Other Advances .. .. .		1968-69	24,86,036
<b>S—Unfunded Debt—</b>			
General Provident Fund (Rupee Branch) .. .. .		1965-66	1,33,619
<b>T—Deposits and Advances—Part II—Deposits not bearing interest—</b>			
1. Other Deposit Accounts—Deposits of Local Funds—			
(i) District Fund .. .. .		1965-66	4,86,258
(ii) State Transport Corporation .. .. .		1965-66	10,48,299
(iii) Municipal Fund .. .. .		1966-67	86,93,806
(iv) Zilla Parishad Fund .. .. .		1966-67	41,71,578
2. Departmental and Judicial Deposits—Civil Deposits—			
(i) Civil Courts' Deposits .. .. .		1969-70	50,05,903
(ii) Deposit on account of cost price of Liquor, Ganja and Bhang.		1968-69	1,72,206
(iii) Deposits for work done for Public bodies or private individuals.		1968-69	23,82,607
(iv) Deposits of Chairman, Calcutta Improvement Trust ..		1969-70	31,95,268
(v) Deposits from Employees' State Insurance Corporation		1969-70	12,80,877
<b>T—Deposits and Advances—Part III—Advances not bearing interest—</b>			
Civil Advances .. .. .		1967-68	79,05,718

## APPENDIX V

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

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

Head of account	Number of acceptances awaited	Year from which awaited	Balance of these items on 31st March 1971
1	2	3	4
		(In lakhs	of rupees)
<b>O—Public Debt—</b>			
1. III—Loans from the Central Government ..	52	1964-66	5,91,12.48
<b>Q—Loans and Advances by the State/Union Territory Governments—Loans to Local Funds, Private Parties, etc.—</b>			
1. Loans to Municipal Corporations and Municipalities—			
(i) Loans to Calcutta Corporation .. .. .	38	1965-66	6,99.21
(ii) Loans to Municipalities .. .. .	92	1964-65	4,11.33
2. Loans to District and Other Local Fund Committees.	169	1962-63	1,62.96
3. Loans to Co-operative Institutions and Banks—			
(i) Loans for rendering assistance to needy Fishermen through Co-operative Societies.	1	1969-70	27.65
(ii) Loans to Agricultural Marketing Society ..	1	1963-64	14.13
(iii) Loans to Consumer Co-operatives under Accelerated Programme.	1	1966-67	26.31
(iv) Loans to Co-operatives for Installation of Power Looms.	1	1962-63	34.24
(v) Loans to Agricultural Marketing Society (Primary).	1	1963-64	20.91
(vi) Loans to Co-operative Societies, Handloom Industry.	1	1962-63	28.89
(vii) Loans for Development of Fishing Societies	1	1964-65	20.01
4. Loans and Advances under Community Development Programme—			
(i) Rural Housing Scheme .. .	1	1962-63	10.88
(ii) Irrigation Schemes .. .	1	1962-63	1,91.62
(iii) Reclamation of Waste Land .. .	1	1962-63	92.91
(iv) Production Scheme for promotion of Agriculture and Animal Husbandry.	3	1962-63	75.30

APPENDIX V—*contd.*

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

Head of account	Number of acceptan- ces awaited	Year from which awaited	Balance of these items on 31st March 1971
1	2	3	4
(In lakhs of rupees)			
<b>Q—Loans and Advances by the State/Union Territory Governments—Loans to Local Funds, Private Parties, etc.—<i>Contd.</i></b>			
<b>5. Loans to Displaced Persons—</b>			
(i) House Building Loans (Rural) .. ..	1	1967-68	4,99·94
(ii) House Building Loans (Urban) .. ..	1	1967-68	13,60·38
(iii) Small Traders, Professionals, Artisans, etc. (Rural).	1	1948-49	20·57
(iv) Business, Professional, Artisans, etc. (Urban)	1	1948-49	2,60·44
(v) Loans to Agriculturists (Rural) .. ..	1	1948-49	2,50·45
(vi) Loans to Industrialists .. ..	1	1967-68	1,11·70
(vii) Small Traders, Professionals, Artisans, etc. (Urban).	1	1948-49	22·06
(viii) Loans to Municipalities for development of areas with heavy concentration of displaced persons.	1	1967-68	40·75
(ix) Loans to State Electricity Board for supply of electricity to townships inhabited mostly by displaced persons.	1	1967-68	16·98
<b>6. Advances to Cultivators—</b>			
(i) Agriculturists' Loans Act, 1884 .. ..	1	1967-68	10,34·83
(ii) Loans under the scheme for distribution of Chemical Fertilizer.	1	1967-68	5,61·14
<b>7. Loans to Statutory Corporations, Boards and Government Companies, West Bengal—</b>			
(i) Loans to State Electricity Board .. ..	17	1966-67	67,92·59
(ii) Loans to Calcutta State Transport Corporation.	1	1962-63	2,37·70
(iii) Loans to North Bengal State Transport Corporation.	1	1962-63	92·16
(iv) Loans to West Bengal Small Industries Corporation.	1	1969-70	19·03
(v) Loans to Durgapur Chemicals Ltd. ..	1	1970-71	9,97·07
(vi) Loans to Durgapur Projects Ltd. ..	1	1970-71	24,93·22
(vii) Loans to Kalyani Spinning Mills Ltd. ..	2	1970-71	90·69
(viii) Loans to Kalyani Spinning Mills Ltd.—Establishment of Second Unit at Habra.	1	1970-71	1,17·98
(ix) Loans to Durgapur Projects Ltd. for Water Supply to Coal Mining Machinery Project, Durgapur.	1	1965-66	35·00

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

Head of account	Number of acceptan- ces awaited	Year from which awaited	Balance of these items on 31st March 1971
1	2	3	4
		(In lakhs of rupees.)	
<b>Q—Loans and Advances by the State/Union Territory Governments—Loans to Local Funds, Private Parties, etc.—<i>Concl.</i></b>			
<b>8. Miscellaneous Loans and Advances—</b>			
(i) Cattle Purchase Loans .. .. .	1	1970-71	2,51.26
(ii) Loans to Artisans .. .. .	1	1969-70	18.11
(iii) Loans to Calcutta Improvement Trust (Slum Clearance Scheme).	15	1965-66	92.16
(iv) Gariahata Over-bridge .. .. .	1	1966-67	39.81
(v) Loans under Subsidised Industrial Housing scheme (Calcutta Improvement Trust).	7	1966-67	20.27
(vi) Loans for Emergency Water Supply Scheme	8	1967-68	47.52
(vii) Loans to Howrah Improvement Trust for construction of G. T. Road Bye-pass.	6	1966-67	87.82
(viii) Loans under the scheme for increased provision for Aid to Industries.	1	1970-71	1,91.98
(ix) Loans under the Low Income Group Housing Scheme.	1	1962-63	2,51.61
(x) House Building Advance to flood-affected people.	1	1963-64	22.49
(xi) Loans to National Sugar Mills Ltd. ..	1	1970-71	35.93
(xii) Loans for Middle Income Group Housing Scheme.	1	1970-71	1,22.78
(xiii) Loans for Plantation Labour Housing Scheme.	1	1962-63	25.95
(xiv) Loans for Establishment of Rural Godowns	1	1964-65	18.90
(xv) Loans to displaced Goldsmiths ..	1	1963-64	33.49
(xvi) Loans to Indian Repatriates from Burma	1	1963-64	37.07
<b>T—Deposits and Advances—Part II—Deposits not bearing interest—Other Deposit Accounts—</b>			
<b>1. Deposits of Local Funds—</b>			
(i) District Fund .. .. .	337	1965-66	53.66
(ii) State Transport Corporation Fund ..	1	1967-68	78.89
(iii) Municipal Funds .. .. .	7	1967-68	1,13.55
(iv) Zilla Parishad Fund .. .. .	1	1970-71	1,06.77
(v) Other Miscellaneous Fund .. .. .	11	1966-67	10,90.01
<b>2. Departmental and Judicial Deposits—Civil Deposits—</b>			
(i) Deposits on account of cost price of Liquor, Ganja and Bhang.	1	1968-69	26.66
(ii) Deposits for Work done for Public Bodies or Private Individuals.	15	1968-69	86.54
(iii) Personal Deposits .. .. .	602	1970-71	10,10.44

## APPENDIX VI

(Reference: foot note (a) below page 90)

## STATEMENT OF WORKS THE PROGRESSIVE EXPENDITURE ON WHICH EXCEEDED RS. 25 LAKHS AT THE END OF 1970-71-

Serial No.	Name of work	Expenditure during the year 1970-71	Expenditure to the end of the year 1970-71
1	2	3	4
		Rs.	Rs.
<b>103—Capital Outlay on Public Works—</b>			
<b>Original Works—Buildings—</b>			
1.	Construction of building for the City Civil and Sessions Court, Calcutta	27,483	51,20,040
2.	Construction of barracks for the constables in the body-guard line at Alipore, garage, administration block and recreation building	..	36,49,051
3.	Construction of buildings at Siliguri for accommodation of border security force	..	46,89,114
4.	Construction of buildings at Raiganj for accommodation of border security force	1,57,065	54,87,119
5.	Acquisition of properties of Shri S. K. Ghosh .. .. .	..	47,37,000
6.	Construction of new office building on Government land at Hastings Street	..	88,86,749
7.	Construction of eight-storeyed building at Vizianagram Palace compound	1,31,439	28,36,555
8.	Construction of six-storeyed building at 11-A, Free School Street, Calcutta	33,189	25,99,871
9.	(a) Construction of an office building for the Sales Tax Department at Vizianagram Palace compound, Calcutta	}	.. 26,87,840
	(b) Construction of two additional stories over the S. T. building at Vizianagram Palace compound		
10.	Other schemes/works where the total expenditure in each case is less than Rs. 25 lakhs	49,91,279	8,83,05,848
	Total ..	<u>53,40,455</u>	<u>12,89,99,187</u>
<b>Original Works—Communications—</b>			
1.	Mirik-Panighata (Mirik-Garidhwa) Road, Phase II .. .. .	..	38,15,816
2.	Diamond Harbour-Kakdwip State Highway .. .. .	..	54,48,133
3.	Purbasthali-Katwa with link to Patuli Railway Station-Dainhat Town and Railway Station.	..	30,21,193
4.	Saptagram - Guptipara - Kalna - Dhatrigram - Nabadwip - Purbasthali Road.	4,161	80,55,034
5.	Jagatpur-Khanakul-Dharnapota Road .. .. .	..	35,01,707(a)
6.	Bridge over Mundeswari river at Harinkhola .. .. .	-3,900(b)	29,62,076
7.	Mourigram-Uluberia Road .. .. .	-39(b)	36,62,500

(a) Progressive expenditure corrected *pro forma*.(b) *Minus* figure is due to write-back of cost of materials transferred.

APPENDIX VI—*contd.*STATEMENT OF WORKS THE PROGRESSIVE EXPENDITURE ON WHICH EXCEEDED RS. 25 LAKHS AT THE END OF 1970-71—*contd.*

Serial No.	Name of work	Expenditure during the year 1970-71.	Expenditure to the end of the year 1970-71
1	2	3	4
		Rs.	Rs.
<b>103—Capital Outlay on Public Works—<i>Contd.</i></b>			
<i>Original Works—Communications—<i>Contd.</i></i>			
8.	Howrah-Domjur-Amta Road .. .. .	4	38,78,900
9.	Kalaberia-Pirakata-Dhansol-Lalgarh Road .. .. .	5,000	30,78,437
10.	Ghatal-Paskura Road .. .. .	..	38,77,020
11.	Gopiballavpur-Nayagram Road .. .. .	..	27,34,262
12.	Widening the Contai-Belda Road .. .. .	..	28,34,297(a)
13.	Calcutta-Durgapur Express Highway .. .. .	26,59,517	2,54,87,157
14.	Darjeeling-Pulbazar-Bijonbari Road .. .. .	21,846	44,49,790
15.	Malda-Manikchak-Sadarghat Road .. .. .	..	27,55,309
16.	Raghunathgunj-Lalgola-Bhagwangola-Berhampore Road .. .. .	..	43,39,401
17.	Plassey Berhampore-Kandi Road .. .. .	..	48,92,661
18.	Krishnanagar Plassey Road .. .. .	—60(b)	37,44,514
19.	Arambagh-Pursurah-Champadanga with feeder road at Champadanga and a link road between the Baidyabati-Tarakeswar-Champadanga Road and the Purusrah-Arambagh Road. .. .. .	..	27,94,858
20.	Baidyabati-Tarakeswar-Champadanga Road .. .. .	9,939	46,12,416
21.	Manteswar-Kusumgram-Memari Road .. .. .	—45(b)	25,11,911
22.	Contai-Belda Road .. .. .	..	65,18,741
23.	Bolpur-Ilambazar Road .. .. .	..	26,64,373
24.	Chopra-Betai-Karimpur-Shikarpur Road .. .. .	..	79,68,332(a)
25.	Contai-Tamluk Road .. .. .	..	56,43,179
26.	Jalpaiguri-Siliguri Road .. .. .	..	31,55,649
27.	Basudevpur-Sutahata-Bara Kamarchak—including construction of a bridge over Hijli Tidal Canal at Mahisadal. .. .. .	..	28,94,512
28.	Ghatal-Chandrakona Station Road .. .. .	100	27,94,161
29.	Spill over from the First Five-year Plan—Gazol-Bansihari-Balurghat Road (State share). .. .. .	..	1,23,07,955
30.	Chanditolla-Seakhala-Jagjivanpur-Champadanga (Ahalyabai Road). .. .. .	81,638	27,13,569
31.	Egra-Ramnagar Road .. .. .	5,85,283	31,78,662

(a) Progressive expenditure corrected *pro forma*.(b) *Minus* figure is due to write-back of cost of materials transferred.

## APPENDIX VI—concl'd.

## STATEMENT OF WORKS THE PROGRESSIVE EXPENDITURE ON WHICH EXCEEDED RS. 25 LAKHS AT THE END OF 1970-71 —concl'd.

Serial No.	Name of work	Expenditure during the year 1970-71	Expenditure to the end of the year 1970-71
1	2	3	4
		Rs.	Rs.
<b>103—Capital Outlay on Public Works—Concl'd.</b>			
Original Works—Communications—Concl'd.			
32.	Other schemes/works where the total expenditure in each case is less than Rs. 25 lakhs.	32,05,519	45,67,65,072 (a)
	Total ..	65,68,963	60,90,61,597
<b>Development Schemes—</b>			
<b>(i) Other Development Schemes—</b>			
1.	Expansion of Basic education .. ..	..	51,51,202
2.	Improvement and expansion of teachers training facilities (including guidance).	41,889	1,43,02,495
3.	University education and research improvement of Government colleges (equipments, etc.).	..	28,77,487
4.	Development of Presidency College (Honours and research studies).	39,946	40,46,989
5.	Development of university education .. ..	..	56,63,640
6.	Multipurpose schools .. ..	..	51,15,200
7.	Promotion of dance, drama, etc. .. ..	..	25,33,636
8.	Establishment of Sainik school .. ..	4,001	36,30,769
9.	Development of B. E. College .. ..	43,441	95,25,319
10.	Increase in the number of rural dispensaries and establishment of public health units (Health Centres)	19,32,334	5,16,06,856
11.	Improvement of State Medical College .. ..	2,86,924	88,72,786
12.	Improvement and establishment of hospitals other than Sadar and subdivisional hospitals.	35,65,617	2,32,59,198
13.	Improvement and establishment of Sadar and subdivisional hospitals.	34,55,902	4,75,90,795
14.	Establishment of T. B. Hospitals .. ..	6,444	29,76,832
15.	Expansion of craftsman training .. ..	8,57,650	1,99,41,004
16.	Shifting of Bengal Veterinary College .. ..	48,280	44,04,923
<b>(ii) Centrally sponsored schemes—</b>			
17.	Improvement of feeder roads and approach roads in the coalfield areas.	2,29,178	1,49,17,938
18.	Other schemes where the total expenditure in each case is less than Rs. 25 lakhs.	27,85,761	8,80,58,767
	Total ..	1,32,97,367	31,44,75,841

(a) Progressive expenditure corrected *pro forma*.

## APPENDIX VII

[Vide footnote (a) on page 111, Statement No. 16]

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

Head of Account	Year of advance	Amount	
		Rs.	Rs.
<b>Social and Developmental services—</b>			
Education .. .. .	1970-71	3,43,000	
Medical .. .. .	1970-71	32,574	
Public Health .. .. .	1969-70	3,200	
	1970-71	1,860	
Agriculture .. .. .	1969-70	47,000	
Industries .. .. .	1965-66	10,803	
		<hr/>	4,38,437
<b>Capital Accounts of Social and Developmental Services outside the Revenue Account—</b>			
Capital Outlay on Industrial and Economic Development.	1969-70	1	
<b>Capital Account of Public Works (including Roads) and Schemes of Miscellaneous Public Improvements outside the Revenue Account—</b>			
Capital Outlay on Public Works .. .. .	1965-66	24,619	
	1967-68	64,400	
<b>Miscellaneous Capital Account Outside the Revenue Account—</b>			
Capital Outlay on Schemes of Government Trading	1970-71	15,00,000	
		<hr/>	15,89,029
<b>Loans and Advances by the State and Union Territory Governments—</b>			
Loans to Local Funds, Private Parties, etc. ..	1969-70	4,67,000	4,67,000
			<hr/>
		Total ..	24,04,466
			<hr/>

