

GOVERNMENT OF WEST BENGAL

FINANCE ACCOUNTS

1951-52

AND

THE AUDIT REPORT

1952



सत्यमेव जयते



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**Finance Accounts of the Government of West Bengal for the year 1951-52
and the Report of the Comptroller and Auditor General of India.**

Certificate of the Comptroller and Auditor General of India.

This compilation containing the Finance Accounts of the Government of West Bengal for the year 1951-52 and the report of the Comptroller and Auditor General of India presents the accounts of the receipts and outgoings of the Government of West Bengal for the year, together with a report on the financial results disclosed by the different accounts and other *data* coming under examination, that is to say, both the revenue and capital accounts, the accounts of the public debt and the liabilities and assets of the Government of West Bengal as deduced from the balances recorded in its books and other information. It supplements the report of the Comptroller and Auditor General of India on the accounts of the audited expenditure of the Government for the year, separately presented in the form of Appropriation Accounts for each Grant. In compliance with Article 151(2) of the Constitution of India the Comptroller and Auditor General's report on the accounts accompanied by the Accounts themselves is submitted by the Comptroller and Auditor General to the Governor to be laid before the State Legislature.

Both the Finance Accounts and the Appropriation Accounts for 1951-52, which, as Comptroller and Auditor General, I am required to audit, have been examined under my direction in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947, read with Article 149 of the Constitution of India. It is to be noted that the Comptroller and Auditor General's responsibility for the audit of the accounts of the Government does not extend in full to the audit of the accounts of revenue, but I am satisfied on the best information available that the accounts of revenue included in the Finance Accounts herewith presented give a correct statement of the sums brought to account. Subject to these observations and also to those contained in the detailed reports which follow and in the report on the Appropriation Accounts, the accounts now presented are correct statements of the receipts and outgoings of the Government of West Bengal for the year 1951-52.

NEW DELHI ;

The

24 JUL 1954

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V. NARAHARI RAO,

Comptroller and Auditor General of India.

A.—GENERAL FINANCE ACCOUNTS.**I.—REPORT.****INTRODUCTORY.**

The Government accounts are kept in the following three parts :—

Part I.—Consolidated Fund of West Bengal.

Part II.—Contingency Fund of West Bengal.

Part III.—Public Account of West Bengal.

In Part I, there are three main divisions, namely :

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

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 a set off to capital expenditure. The third division comprises loans raised by Government—loans of a purely temporary nature classed as “Floating Debt” (such as Treasury Bills and Ways and Means Advances), as well as other loans classed as “Permanent Debt” and “Loans and Advances made by Government” together with repayments of the former and recoveries of the latter.

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

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

- (1) Debt (other than those included in Part I) and Deposits ; and
- (2) Remittances.

The first division comprises receipts and payments, other than those falling under Debt heads pertaining to Part I, in respect of which Government incurs a liability to repay the money received or has a claim to recover the amounts paid, together with repayments of the former and recoveries of the latter. The second division embraces all merely adjusting heads, under which appear remittances of cash between treasuries and transfers between different accounting circles. The initial debits or credits to the heads in this division are cleared eventually by corresponding receipts or payments either within the same circle of account or in another account circle.

The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year April to March 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 presenting the true state of affairs of Government undertakings run on commercial principles. The detailed accounts of this class of undertakings are, therefore, maintained outside the regular accounts in proper commercial form and these accounts are subjected to a suitable audit check by the Indian Audit and Accounts Department.

2. *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 'Principal Heads of Revenue' and Sections AA denotes the capital expenditure on works connected therewith. The Major Heads in the Revenue and Capital divisions are numbered serially, Roman numerals being employed on the receipt side and Arabic on the disbursement side. No numbering is adopted for the Contingency Fund and for debt, deposit and remittance heads, though these are also arranged in Sections.

The Major Heads are sub-divided 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 expenditure in the general accounts are not necessarily identical with the Grants, Sub-heads and other units of allotments which are selected by the Finance Department for Demands for Grants and the Appropriation Accounts; but in general, a certain degree of correlation is maintained between the Demands for Grants and the Appropriation Accounts on the one hand, and the Finance Accounts on the other.

3. *Balances and Reserves.*—The accounts work from balance to balance, these balances working up to the general cash balances, a portion of which is kept in the treasuries within the State while the rest is deposited with the Reserve Bank of India. Apart from these cash balances are the Cash Balance Investment Account and other Special Reserves invested outside the general cash balance of Government. Most of these Reserves are invested in treasury bills and other short-term securities of the Union Government. As it is a difficult and complicated process to split up the balances into 'Consolidated Fund' and 'Public Account', it has been decided for the present to have as hitherto one single balance for all the three parts, viz., Consolidated Fund, Contingency Fund and Public Account in so far as 1951-52 accounts are concerned.

(Throughout this part of the Report the amounts shown represent thousands of rupees unless the contrary is specifically indicated.)

SUMMARY OF THE TRANSACTIONS FOR 1951-52.

4. A summary of the detailed transactions during the year under report as compared with the budget for the year is given in the subjoined statement.

Receipts.	Budget Estimates, 1951-52.	Actuals, 1951-52	More (+) Less (-).	Disbursements.	Budget Estimates, 1951-52	Actuals 1951-52.			Variations between Cols. 6 & 7 More (+) Less (-).
						Out of Consoli- dated Fund.	Out of Conti- gency Fund.	Total.	
1	2	3	4	5	6	7	8	9	10

PART I.—CONSOLIDATED FUND.

(1) Revenue.

Principal Heads of Revenue—			Direct Demands on the Reven- ue—			
Taxes on Income other than Corporation Tax.	6,64,68	7,69,75	+ 1,05,07	3,53	3,49	3,49 —4
Land Revenue	2,07,95	2,09,88	+ 1,93	49,42	46,11	46,11 —3,31
State Excise Duties	5,98,33	6,71,58	+ 73,25	38,08	40,15	40,15 +2,07
Stamps	2,70,00	2,92,69	+ 22,69	6,88	7,01	7,01 +13
Forest	62,73	57,07	-5,66	55,63	54,33	54,33 — 30

FINANCE ACCOUNTS. GOVERNMENT OF WEST BENGAL.

Registration	41,55	44,85	+ 3,30	Registration	16,29	18,16	..	18,16	+ 1,87
Receipts under the Motor Vehicles Acts.	48,82	81,46	+ 32,64	Charges on account of Motor Vehicles Acts.	4,50	4,50	..	4,50	
Other Taxes and Duties	8,83,85	9,64,78	+ 80,93	Other Taxes and Duties	14,88	14,79	..	14,79	- 9
TOTAL—PRINCIPAL HEADS	27,77,91	30,92,06	+ 3,14,15	TOTAL—DIRECT DEMANDS	1,89,21	1,88,54	..	1,88,54	- 67
Irrigation—Net Receipts	15,47	- 11,26	- 26,73	Irrigation	1,23,53	91,38	..	91,38	- 32,15
Debt Services	24,52	21,02	- 3,50	Debt Services	10,12	17,61	..	17,61	+ 7,49
Civil Administration	2,97,34	2,84,84	- 12,50	Civil Administration	22,30,19	21,58,08	..	21,58,08	- 72,11
Civil Works and Miscellaneous Public Improvements.	94,23	82,84	- 11,39	Civil Works and Miscellaneous Public Improvements.	4,36,89	4,17,78	..	4,17,78	- 19,11
Electricity Schemes—Net Receipts.	1,99	3,26	+ 1,27	Electricity Schemes	2,90	1,65	..	1,65	- 35
Miscellaneous	67,97	2,20,80	+ 1,52,83	Miscellaneous	4,43,71	4,79,87	..	4,79,87	+ 36,16
Grants-in-aid from Central Government	1,17,00	1,56,20	+ 39,20	Extraordinary Items	4,26,74	3,59,08	..	3,59,08	- 67,66
Contributions and Miscellaneous Adjustments between Central and State Governments.	15	25	+ 10	Capital Expenditure within the Revenue Account (Details by Major Heads are given in Account No. 3).	18,35	18,05	..	18,05	- 30
Extraordinary Items	7,96	2,79	- 5,17						
TOTAL—REVENUE	34,04,54	38,52,80	+ 4,48,26	TOTAL—EXPENDITURE ON REVENUE ACCOUNT.	38,80,74	37,32,04	..	37,32,04	- 1,48,70
Deficit	4,76,20	..	- 4,76,20	Surplus	1,30,76	1,30,76	..	1,30,76	+ 1,20,76

SUMMARY OF THE TRANSACTIONS FOR 1951-52—*contd.*

Receipts.	Budget Estimates, 1951-52.	Actuals, 1951-52. More (+) Less (-).	Disbursements.	Budget Estimates, 1951-52.	Actuals, 1951-52.			Variations between Cols. 6 & 7 More (+) Less (-).	
					Out of Consoli- dated Fund.	Out of Conti- gency Fund.	Total.		
1	2	3	4	5	6	7	8	9	10
PART I. — CONSOLIDATED FUND—<i>contd.</i>									
(2) Capital.									
Capital Expenditure outside the Revenue Account—									
	Irrigation				20	-1,72		-1,72	-1,92
	Agriculture . . . . .				..	20	..	1,20	+1,20
	Industries				33,36	5,53	..	5,53	-27,83
	Multi purpose River Schemes				8,71,25	7,84,54	..	7,84,54	-86,71
	Civil Works				2,97,00	2,12,62	..	2,12,62	-84,38
	Electricity Schemes				22,77	21,48	..	21,48	-1,29
	Other State Works				1,70,29	94,84	..	94,84	-75,45
	Road Transport Scheme				48,49	34,00	..	34,00	-14,49
	Schemes of State Trading				9,58	-32,59	..	-32,59	-42,17
	TOTAL				14,52,94	11,19,90	..	11,19,90	-3,33,04

(3) Debt.

<i>Public Debt—</i>		<i>Public Debt—</i>	
Permanent Debt	2,00,00	1,75,00	—25,00
Floating Debt	18,00,00	15,83,05	—2,16,95
Loans from the Central Government.	19,19,69	16,39,83	—2,79,86
TOTAL	39,19,69	33,97,88	—5,21,81
<hr/>			
<i>Loans and Advances by State Governments—</i>		<i>Loans and Advances by State Governments—</i>	
Recoveries of Loans and Advances.	90,51	81,14	—9,37
TOTAL	90,51	81,14	—9,37
<hr/>			
TOTAL—Consolidated Fund	74,14,74	73,31,82	—82,92
<hr/>			
TOTAL—Consolidated Fund	81,61,68	71,21,67	..
<hr/>			

PART II.—CONTINGENCY FUND.

Contingency Fund . . . . .	..	..	..
Contingency Fund as per Col. 8 under Part I.—Consolidated Fund.			
Total—Contingency Fund	..	..	..
<hr/>			
Total—Contingency Fund	..	..	..
<hr/>			

SUMMARY OF THE TRANSACTIONS FOR 1951-52—*contd.*

Receipts.	Budget Estimates, 1951-52.	Actual, 1951-52.	More (+) Less (-).	Disbursements.	Budget Estimates, 1951-52.	Actuals, 1951-52.	Variations between Cols. 6 & 7 More (+) Less (-).
1	2	3	4	5	6	7	8
PART III.—PUBLIC ACCOUNT.							
(1) Debt.							
<i>Unfunded Debt—</i>							
State Provident Funds.	84,10	88,21	+4,11	State Provident Funds	55,00	51,33	-3,67
Total	84,10	88,21	+4,11	Total	55,00	51,33	-3,67
<i>Deposits and Advances—</i>							
West Bengal Famine In- surance Fund.	12,30	12,00	-30	West Bengal Famine In- surance Fund.	12,00	15,98	+3,98
Depreciation Reserve Fund—				Depreciation Reserve Fund—			
Government Presses	67	60	-7	Government Presses	7	8	+1
Deposits of Depreciation Reserves of Commercial concerns.	18,34	6,34	-12,00	Deposits of Depreciation Reserves of Commercial concerns.	2,50	..	-2,50

Other Reserve Funds	8,41	12,18	+3,77	Other Reserve Funds	11,93	10,35	-1,58
Deposits of Local Funds	3,33,64	3,90,75	+57,11	Deposits of Local Funds	3,27,49	3,65,88	+38,39
Civil Deposits	51,64,53	49,18,87	-2,45,66	Civil Deposits	51,15,55	48,82,98	-2,32,57
Other Accounts	76,93	45,46	-31,47	Other Accounts	76,96	53,69	-23,27
Advances not bearing interest	99,66	72,41	-27,25	Advances not bearing interest	89,79	77,94	-11,85
Suspense	22,05,00	56,06,87	+34,01,87	Suspense	22,05,50	57,57,12	+35,51,62
Total	79,19,48	1,10,65,48	+31,46,00	Total	78,41,79	1,11,64,02	+33,22,23

(2) Remittances.

REMITTANCES—

Remittances—

Remittances . . . . .	..	66,98,25	+66,98,25	Remittances . . . . .	..	68,61,16	+68,61,16
Total—Public Account	80,03,58	1,78,51,94	+98,48,36	Total—Public Account	78,96,79	1,80,76,51	+1,01,79,72
Total—Receipts	1,54,18,32	2,51,83,76	+97,65,44	Total—Disbursements	1,60,58,47	2,51,98,18	+91,39,71
Opening Cash Balance	3,49,48	7,42,05	+3,92,57	Closing Cash Balance	-2,90,67	7,27,63	+10,18,30
GRAND TOTAL	1,57,67,80	2,59,25,81	+1,01,58,01	GRAND TOTAL	1,57,67,80	2,59,25,81	+1,01,58,01

Decrease of cash balance during the year.....14, 42.
 (See also paragraph 14 on pages 22—26 dealing with Balances.)

IMPORTANT VARIATIONS FROM THE BUDGET ESTIMATES.

5. Large and important variations between the budget figures and actuals both under receipts and disbursements as exhibited in the foregoing summary are briefly explained below :—

PART I.—CONSOLIDATED FUND.

RECEIPTS.

(1) REVENUE.

Increases.

Taxes on Income other than Corporation Tax (+1,05,07).—Increased share of Income Tax assigned to the State by the Government of India.

State Excise Duties (+73,25).—Increased sale of wines and country spirits owing to influx of people from outside and increase in the rates of duty (+67,16) and increased consumption of Beer owing to liberalisation of the import policy of the Government of India (+7,35).

Stamps (+22,69).—Larger transactions in connection with the transfer of immovable property in favour of migrants from East Pakistan for settlement in West Bengal.

Receipts under the Motor Vehicles Acts (+32,64).—Enhancement with effect from 1st July, 1951 of the rates of taxes under the Bengal Motor Vehicles Tax (West Bengal Amendment) Act 1951.

Other Taxes and Duties (+80,93).—Increase in price level of commodities and stricter control of evasion of sales tax (+64,05), larger consumption of petrol as a result of abolition of motor spirit rationing (+8,37) and larger import of raw jute from East Pakistan as a result of the Indo-Pak Trade Agreement (+8,05).

Electricity Scheme (+1,27).—The increase is due to Supply of energy to wider areas.

Miscellaneous (+1,52,83).—Adjustment of contribution from the Government of India towards expenditure incurred by the State Government for relief and rehabilitation of displaced persons in the previous years (+1,35,33), larger receipts of recoverable amounts from displaced persons (+28,88) and larger adjustment of lapsed deposits (+14,32), partly offset by smaller receipts on road transport scheme owing to a smaller number of buses being on service than anticipated (−20,01).

Grants-in-aid from Central Government (+39,20).—Increased grants in lieu of assignment of the share of Jute Export Duty to the State (+2,00) and to fill the revenue gap due to merger of Cooch Behar State (+37,29).

Decreases.

Irrigation (−26,73).—Receipts in connection with Intensive Food Production Schemes adjusted as reduction of expenditure (−20,16) and increased working expenses due to allocation of establishment and tools and plant charges for which provision was made in the expenditure side (−6,09).

Debt Services (−3,50).—Smaller amount of interest on loans from (i) local bodies (−84), (ii) cultivators (−45), (iii) Provincial Co-operative Bank (−1,13) and (iv) displaced persons (−86).

Civil Works and Miscellaneous Public Improvements (—11,39).—Smaller allotment from the Central Road Development Fund on account of slow progress of works (—20,82) and less recoveries of contribution from the Railway and the Calcutta Improvement Trust of the share of cost of reconstruction of a bridge (—2,98), partly offset by the receipt of contribution from the Central Government and an individual towards the cost of expansion of certain educational institutions and repairs to roads damaged by flood (+11,40).

Extraordinary Items (—5,17).—Sale of Rationing Department forms was smaller than anticipated.

(3) DEBT.

Decreases.

Permanent Debt (—25,00).—Smaller amount of loan raised by the State Government during the year to finance certain Capital projects.

Floating Debt (—2,16,95).—Smaller requirements of Cash Credit Advances from the Imperial Bank of India for payment to the Calcutta Group of Mills.

Loans from the Central Government (—2,79,86).—Grant of smaller amounts of loans for payments of loans to displaced persons (—2,66,32) and for dispersal of displaced College Students from Calcutta (—10,00).

Loans and Advances by State Governments (—9,37).—Smaller recovery of (i) Miscellaneous loans and advances (—15,04), (ii) loans to cultivators (—1,86) and (iii) loans to displaced persons (—4,30), partly offset by larger recovery from the Calcutta Corporation (+11,00).

EXPENDITURE.

(1) REVENUE.

Increases.

Debt Services (+7,49).—Payment of interest on loans raised during the year (+2,93) and increase in the rates of interest on loans taken from the Central Government (+5,19), partly set off by smaller payment of interest on Depreciation Reserve Fund of Government Bus Services.

Miscellaneous (+36,16).—Larger expenditure for the relief and rehabilitation of displaced persons (+27,53) and purchase of machinery for reorganisation of the State Government presses and increased consumption of paper for printing forms and a Bengali Primer (+11,15) partly set off by smaller expenditure on famine due to closure of certain hospitals and decrease in the number of inmates in orphanages (—2,92).

Decreases.

Irrigation (—32,15).—Smaller outlay on works in connection with development programme and schemes financed from procurement bonus (—10,42), recovery from the Government of India towards expenditure on schemes financed from Procurement Bonus (—12,35) and allocation of establishment and tools and plant charges (—6,26).

Extraordinary Items (—67,66).—Non-adjustment of losses on sale of subsidised food owing to non-completion of the *pro forma* profit and loss accounts (—69,00) and smaller payments of Pre-partition dues of contractor (—12,08), partly set off by increased expenditure on additional staff for strengthening the procurement machinery (+14,15).

(2) CAPITAL.

Increases.

Agriculture (+1,20).—Establishment of a jute seed multiplication farm and distribution of jute seeds.

Decreases.

Irrigation (—1,92).—Adjustment of the sale proceeds of two machines.

Industries (—27,83).—Non-receipt of demand for the State Government's contribution towards the scheme for establishment of a fertiliser factory at Sindri (—25,00) and smaller outlay on development of salt production and industrial centres (—3,21).

Multi-purpose River Schemes (—86,71).—Smaller outlay on the Mayurakshi Reservoir Project (—62,46) and smaller advances to the Damodar Valley Corporation (—24,25).

Civil Works (—84,38).—(1) Transfer of certain roads in Cooch Behar from Capital to Revenue (—19,70), (2) Smaller outlay on (i) Buildings (—4,01) (ii) State roads (—12,81), (iii) Major district roads (—4,02), (iv) Village road (—6,65) and (v) Improvement of ferries (2,18), (3) liabilities for supplies of materials carried forward (—25.12), (4) smaller supplies of tools and plant (—4,58), (5) smaller entertainment of staff (-2,05) and (6) recoveries of establishment charges on account of works done for other departments (—2,68).

Other State Works (—75,45).—Smaller outlay on (1) certain land development schemes (—44,32) and (2) housing and other schemes for the rehabilitation of displaced persons (—31,13).

Road Transport Scheme (—14,49).—Less number of buses and spare parts were purchased during the year.

Schemes of State Trading (—42,17).—The procurement of food grains was smaller than anticipated.

(3) DEBT.

Decreases.

Floating Debt (—1,85,00).—Repayment of smaller amount of Cash Credit advances due to the reasons mentioned against the corresponding item in the receipt side.

Loans from the Central Government (—47,13).—Less repayment of loan for relief and rehabilitation of displaced persons (—19,00) and withholding repayment of loan for Intensive Food Production Schemes (—28,13).

Loans and Advances by State Governments (—3,26,14).—Smaller amount of loans paid to displaced persons.

PART III.—PUBLIC ACCOUNT.

RECEIPTS.

INCREASES.

(1) *Debt.*

State Provident Fund (+4,11).—Larger deposits in the Indian Civil Service Provident Fund (+3,48) and Contributory Provident Fund (+65).

Other Reserve Funds (+3,77).—Adjustment of the balance of the General Reserve Fund for Cooch Behar.

Deposits of Local Funds (+57,11).—Larger deposits under (1) "Municipal Funds" (+14,63) and (2) "Education Funds" (+60,40), partly offset by smaller deposits under (3) "District Funds" (—8,51) and (4) "Other Miscellaneous Funds" (—9,40).

Suspense (+34,01,87).—(1) Receipts on maturity of investments of cash balance (+21,42,70), (2) larger credits to "Other Suspense Accounts" (+8,99,37) and (3) larger issue of pre-audit cheques (+3,59,80).

(2) *Remittances.*

Remittances (+66,98,25).—The transactions under this head were not provided for in the budget.

DECREASES.

Deposits of Depreciation Reserves of Commercial Concerns (—12,00).—Delay in the compilation of the *pro forma* Trading and Profit and Loss Account of Road Transport Scheme.

Civil Deposits (—2,45,66).—Mainly smaller deposits under (1) "Personal Deposits" (—1,83,45), "Civil Courts' Deposits" (—67,15) and Deposits of the Chairman, Calcutta Improvement Trust Tribunal (—37,76), partly offset by larger deposits under "Public Works Deposits" (+31,78) and "Deposits for sanitary works done by local bodies" (+15,27).

Other Accounts (—31,47).—Mainly smaller amount of subvention received from the Central Government on account of works met from the Central Road Fund.

Advances not bearing Interest (—27,25).—Smaller recoveries of advances of pay, etc., made to Government servants (—36,47), partly offset by larger recoveries of special advances (+5,60) and larger credits under Forest Advances (+3,34).

DISBURSEMENTS.

INCREASES.

(1) *Debt.*

West Bengal Famine Insurance Fund (+3,98).—Investment of a larger amount for the purchase of securities.

Deposits of Local Funds (+38,39).—Larger deposits under “Municipal Funds” (+15,02) and “Education Funds” (+32,89), partly offset by smaller deposits under “District Funds” (−2,95) and “Other Miscellaneous Funds” (−6,51).

Suspense (+35,51,61).—(1) Investment of Cash Balance (+20,42,81), (2) larger debits to “Other Suspense Accounts” (+11,09,40), (3) Debits under Undivided Bengal Suspense (+30,42) and larger number of pre-audit cheques discharged (+3,68,98).

(2) *Remittances.*

Remittances (+68,61,16).—The transactions under this head were not provided for in the budget.

DECREASES.

7 (1) *Debt.*

State Provident Funds (−3,66).—Mainly smaller withdrawals from General Provident Fund.

Deposits of Depreciation Reserves of Commercial Concerns (−2,50).—No expenditure on renewals and replacements to be met from the Depreciation Reserve of State Transport Service was incurred during the year.

Other Reserve Funds (−1,58).—Smaller expenditure in connection with the education of educationally backward classes met from the Reserve.

Civil Deposits (−2,32,57).—Mainly smaller withdrawals under “Personal Deposits” (−1,76,72), “Civil Courts’ Deposits” (−95,08) and “Deposits of the Chairman, Calcutta Improvement Trust Tribunal” (−42,79), partly offset by larger withdrawals under “Revenue Deposits” (+40,35), “Public Works Deposits” (+32,36) and “Deposits for sanitary works done by local officers” (+4,85).

Other Accounts (−23,27).—Mainly smaller expenditure on schemes financed from the Central Road Fund.

Advances not bearing Interest (−11,85).—Mainly smaller advances of pay, etc. to Government servants (−25,45), partly offset by larger debits to “Forest Advances” (+3,22), “Public Works Advances” (+4,34), “Permanent Advances” (+3,25) and “Accounts with States” (+2,57).

REVENUE POSITION OF GOVERNMENT—GENERAL REMARKS.

6. It will be seen from the summary of transactions in paragraph 4 *ante* that the revenue receipts came to 38,52,80 against an estimate of 34,04,54, while the revenue expenditure worked up to 37,32,04 against a budget provision of 38,80,74. The net result was a revenue surplus of 1,20,76 against an estimated deficit of 4,76,20. The improvement of Rs. 5,96,96 in the revenue position was composed of an increase of 4,48,26 in revenue receipts and a decrease of 1,48,70 in revenue expenditure.

The increase in revenue receipts was the net effect of increases aggregating 5,13,21 under certain heads partly counterbalanced by a total decrease of 64,95 under others. The bulk of the increase occurred under “Taxes on Income

other than Corporation Tax", "State Excise Duties", "Receipts under the Motor Vehicles Acts", "Other Taxes and Duties", "Miscellaneous" and "Grants-in-aid from Central Government" and was due to increased share of Income Tax assigned to the State, increased sale of wines and spirits owing to influx of people from outside, enhancement of the rates of taxes on motor vehicles, increase in the price level of commodities and stricter control in the collection of sales tax, arrear contribution from Central Government towards expenditure on relief and rehabilitation of displaced persons and aid to fill the revenue gap due to the merger of the Cooch Behar State.

The decrease mainly occurred under "Irrigation". "Civil Works and Miscellaneous Public Improvements" and "Extraordinary Items" due to subvention from the Central Government towards expenditure on Intensive Food Production Schemes being adjusted as reduction of expenditure instead of as receipts, less transfers from the Central Road Fund owing to slow progress of works and smaller sale of Rationing Department Forms.

On the expenditure side the bulk of the saving occurred under "Civil Administration" and "Extraordinary Items" and was due to recovery from the Government of India on account of their share of charges of the General Election, smaller outlay on Intensive Food Production Schemes and development schemes and non-adjustment of losses on sale of subsidised food.

No new tax was levied during the year. The rates of taxes under the Bengal Motor Vehicles Tax (West Bengal Amendment) Act, 1951 was, however, enhanced with effect from the 1st July, 1951.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

Progressive Capital Outlay to end of the year.

7. The following table shows a progressive account of the Capital expenditure of the Government of West Bengal up to the end of 1951-52 :—

Nature of Expenditure.	Expenditure up to 1950-51.	Expenditure during 1951-52.	Total.
1	2	3	4
65. Capital Outlay on Forests	13	..	13
68. Construction of Irrigation, etc. Works	2,50,39	—1,72	2,48,67
71. Capital Outlay on Schemes of Agricultural Improvement and Research.	12,22	1,20	13,42
72. Capital Outlay on Industrial Development	20,81	5,53	26,34
80A. Capital Outlay on Multi-purpose River Schemes	9,98,03	7,84,54	17,82,57
81. Capital Outlay on Civil Works outside the Revenue Account.	6,55,12	2,12,62	8,67,74
81A. Capital Outlay on Electricity Schemes	48,97	21,48	70,45
82. Capital Outlay on other State Works outside the Revenue Account.	1,56,42	94,84	2,51,26
82B. Capital Outlay on Road Transport Scheme outside the Revenue Account.	1,20,89	34,00	1,54,89
83. Payments of commuted value of Pensions	4,73	..	4,73
85A. Capital Outlay on State Schemes of Government Trading.	—1,54,22	—32,59	—1,86,81
TOTAL	21,13,49	11,19,90	32,33,39

65. *Capital Outlay on Forest.*—The expenditure represents cost of reconstruction of buildings of the Forest Department damaged by the earthquake of 1934.

68. *Construction of Irrigation, etc., works.*—The expenditure represents the outlay on irrigation projects detailed in Account No. 7 on page 85.

71. *Capital Outlay on Schemes of Agricultural Improvement and Research.*—The expenditure on productive Development projects relating to Agriculture which are to be financed from loans are exhibited under this Capital head. The figure represents expenditure on the schemes for the establishment of seed multiplication farms and provision for a cold storage plant for preservation of seeds and fish.

72. *Capital Outlay on Industrial Development.*—The cost of productive schemes for the development of industries has been taken to this Capital head. The main schemes are (1) Opening of Industrial centres in villages, (2) Exploitation of coastal and estuarine fisheries and provision of fishing fleet, (3) Organisation of Silk Reelers' Co-operatives and (4) Development of Sait Production.

80-A. *Capital Outlay on Multi-purpose River Schemes.*—The expenditure represents the outlay on Mayurakshi Reservoir Project and the West Bengal Government's share of contribution to the Damodar Valley Corporation.

81. *Capital Outlay on Civil Works outside the Revenue Account.*—The expenditure shown under this head represents the outlay for (1) Legislative Council Chamber, (2) Calcutta Police Housing Schemes, (3) Willingdon Bridge Roadway, (4) Reconstruction of and repairs to Government property damaged by the earthquake of 1934 and (5) Development of State Roads.

81-A. *Capital Outlay on Electricity Schemes.*—The expenditure represents outlay in connection with the Electrification of Semi-rural Areas.

82. *Capital Outlay on other State Works outside the Revenue Account.*—The expenditure represents the outlay on (1) Kanchrapara Area Development Scheme, (2) Housing Scheme of bustee-dwellers and displaced persons, (3) Survey of Underground Railway in Calcutta, (4) Tollygunge Land Development Scheme and (5) Community Development Projects.

82-B. *Capital Outlay on Road Transport Scheme outside the Revenue Account.*—The expenditure represents outlay on the State Transport Service introduced for improvement of transport facilities in Greater Calcutta and Cooch Behar.

83. *Payments of Commuted Value of Pensions.*—The amount represents the West Bengal Government's share of the expenditure incurred for the purpose by the Government of Undivided Bengal out of loan funds.

85-A. *Capital Outlay on State Schemes of Government Trading.*—The amount represents the transactions in connection with the procurement of rice and other food grains.

Financial Results of Irrigation Works.

8. The abstract below showing the Capital and Revenue Accounts of all systems in a simple consolidated form brings out the financial results of all the Irrigation Works in the State :—

Names of Projects.	Direct Capital Outlay		Revenue receipts during 1951-52.			Net revenue excluding interest		Net profit or loss after meeting interest.			
	During 1951-52	To end of 1951-52	Direct revenue (Public Works Receipts)	Portion of land revenue due to works	Total revenue receipts.	Direct working expenses during 1951-52	Surplus of revenue over expenditure (+) or of expenditure over revenue (-)	Rate per cent on capital outlay to end of the year.	Interest on capital.	Surplus of revenue over expenditure (+) or of expenditure over revenue (-)	Rate per cent on capital outlay to end of the year.
1	2	3	4	5	6	7	8	9	10	11	12
A.—IRRIGATION WORKS.											
<i>Unproductive.</i>											
Midnapore Canal	83,07	1,90	..	1,90	8,64	-6,74	8.1	3,32	-10,06	12.1	
Bakreswar Irrigation Scheme	7.01	20	..	20	19	+1	.1	28	-27	3.9	
Damodar Canal Project	-1,72	1,27,77	9,71	..	9,71	8,40	+1,31	1	5,18	-3,84	3
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS											
<i>Unproductive.</i>											
Hijli Tilal Canal	25,51	23	..	23	4,49	-4,26	16.7	1,62	-6,28	20.7	
Calcutta and Eastern Canals	21,82	2,38	..	2,38	7,47	-5,09	23.3	87	-5,96	27.3	
Sunderbans Steamer Route	7,53	48	..	48	5	+43	5.7	30	+13	1.7	
Dredging "Bidyadhari"	(a)7,96	..	..	..	..	..	..	32	-32	4.0	
Dredger "Burdwan"	13,63	1	..	1	1,04	-1,03	7.6	55	-1,58	11.6	
TOTAL	-1.72	2,94.30	14.91	..	14.91	30.28	15.37	5.2	11.81	-27.18	9.2

(a) Excludes 3,00 met from contributions.

The percentage of net loss in the year was 9.2 on the Capital Outlay to end of the year.

9. 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 estimate covers or does not cover the prescribed annual interest charges on the capital invested. The rate of interest prescribed was 4 per cent. for work sanctioned before the 1st April, 1919, 5 per cent. for those sanctioned between the 1st April, 1919, and the 1st August, 1921, 6 per cent. for those sanctioned between the 2nd August, 1921 to the 31st March, 1941 and 4 per cent. for those sanctioned on or after the 1st April, 1941. With effect from the 1st April, 1949 the Government of India have fixed $3\frac{3}{4}$ per cent. as the productivity test rate in regard to all projects financed by the Central Government or such of the State works in the Development plans for which loans may be asked for from the Centre. The productivity test involves certain *pro forma* adjustments which do not appear in the regular Government Accounts. If a work classed as "Productive" fails to yield the prescribed return for three successive years, it is transferred to '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 is no productive work in the State. None of the unproductive canals were also transferred to the productive class during the year.

EXPENDITURE ON IMPORTANT CAPITAL PROJECTS UNDER CONSTRUCTION.

10. A multi-purpose river scheme, the Damodar Valley Project, was undertaken by the Damodar Valley Corporation which was set up in July, 1948 under the Damodar Valley Corporation Act, 1948. The Project is being jointly financed by the Central Government and the Governments of West Bengal and Bihar. The contribution to end of 1951-52 paid by the Government of West Bengal was 13,37,58.

The Mayurakshi Reservoir Project which was classified as a productive irrigation scheme under the Major head "68.—Construction of Irrigation, etc., works", since its operation from 1945-46 had been classified as a multi-purpose river scheme under the Major head 80-A with effect from the year 1949-50. The expenditure on the scheme to end of 1951-52 amounted to 4,45,00.

COMMITMENTS.

11. The appendix at the end of this compilation gives a statement showing the extent to which the Government of West Bengal was committed at the end of 1951-52 in respect of sanctioned schemes debitabte both to revenue and capital estimated in each case to cost Rs. 1 lakh or more. It would appear from the statement that Government stands committed at the end of the year to the extent of Rg. 111.17 lakhs in respect of schemes debitabte to revenue account and to the extent of .28 lakh in respect of those which are debitabte outside the revenue account.

STATEMENT
DEBT POSITION—GENERAL REMARKS.

12. The debt position of the Government of West Bengal at the commencement and also at the end of the year under review is shown in the following statement :—

Nature of Debt.	Amount of Debt.		Difference (+) or (-).
	On 1st April, 1951.	On 1st April, 1952.	
1	2	3	4
Permanent Debt . . . . .	..	1,75,00	+ 1,75,00
Floating Debt	—23,15	—55,10	—31,95
Loans from the Central Government	22,65,91	38,99,75	+ 16,33,84
Unfunded Debt	(a)4,01,06	4,37,93	+ 36,87
Gross Total Debt	26,43,82	44,57,58	+ 18,13,76
Deduct—Outstanding loans and advances made by Government.	(b)—9,88,15	— 15,55,74	—5,67,59
Net Debt	16,55,67	29,01,84	+ 12,46,17

(a) Differs from the closing balance of the previous year by —47 due to revision of the allocation of balances.

(b) Differs from the closing balance of the previous year by —3,74 due to the reason stated above.

The above statement will show that there was an increase of 12,46,17 in the net liability of the State on account of the various classes of debts at the

end of the year. Details are furnished below :—

(i) *Permanent Debt*.—This represents loans raised by the State Government to finance certain projects involving capital expenditure. Amortisation arrangement has been made with effect from the following year and a sum of 13,32 has been deposited in a sinking fund created for the purpose out of the revenues of the State. The amount thus deposited during 1952-53 has been invested in 4 per cent. securities of the West Bengal Government issued in 1952-53 and maturing in 1964.

(ii) *Floating Debt*.—This item represents Cash Credit Advances made by the Imperial Bank of India for financing the procurement of food stuffs. The minus balance indicates that the Bank was debtor to Government by the amount mentioned on the 31st March, 1952. The transactions have, however, been transferred under "P.—Deposits and Advances" with effect from the year 1952-53.

(iii) *Loans from the Central Government*.—This includes 1,95,04 on account of the West Bengal Government's share of the total amount of loan outstanding against Undivided Bengal at the time of Partition, as per details given below :—

1. Civil Defence Expenditure	62,21
2. Grow More Food Schemes	6,89
3. Development Projects	55,36
4. Ways and Means Advances	70,40
5. Erection of Silk Filatures	18
	<hr/>
TOTAL	1,95,04
	<hr/>

Except the loan of Rs. 18,000 for erection of silk filatures which is recoverable from the parties concerned, the rate of interest and the terms of repayment in respect of the balances of other loans are still under the consideration of the Central Government.

Besides the above, a statement showing post-partition loans, taken by the State Government, is given at pages 94 to 98.

(iv) *Unfunded Debt*.—This comprises the Provident Fund Balances of Government servants.

(v) *Loans and Advances made by State Governments*.—The details of the transactions of the loans and advances made by the State Government are shown in Statement 5 of Part B of this compilation (page 153). The interest received in respect of such loans and advances amounted to 6,39.

The outstanding balance under this head included a sum of 6,27 on account of a loan to the District Board of 24-Parganas for the Magrahat Drainage Scheme. A part of the loan was at first considered to be irrecoverable, but Government subsequently ordered that the cess realised on behalf of the District Board should be adjusted against the outstanding loan. It was further decided to postpone till 1954-55 the question of write-off of the balance. In accordance with this decision a sum of 9 was adjusted during the year against this loan. See paragraph 15 of Part B of this compilation.

The balance also included a sum of 2,02 on account of advances to *ex-detenus* in connection with the detenus training and setting up scheme.

(vi) *Debt Services*.—The total amount paid by Government during the year out of current revenues on account of interest charge on its debt and other obligations was as shown below :—

(1) Interest on Permanent Debt	2,93
(2) Interest on Floating Debt	—
(3) Interest on loans taken from the Central Government	58,67
(4) Interest on State Provident Fund Balances	13,24
TOTAL	74,84

GUARANTEES GIVEN BY THE GOVERNMENT OF WEST BENGAL IN RESPECT OF LOANS RAISED BY LOCAL BODIES, ETC.

13. The statement given below indicates guarantees given by the Government of West Bengal and outstanding on 31st March, 1952 :—

Name of the public or other body for which the guarantee has been given.	Statutory authority, if any, for the giving of the guarantee.	Forms and extent of guarantee.	Maximum amount guaranteed.	Sums guaranteed outstanding on 31st March, 1952.	Remarks.
1	2	3	4	5	6
West Bengal Provincial Co-operative Bank Ltd.	—	In respect of an advance from the Reserve Bank of India at concessional rate of interest for grant of Crop loans through Co-operatives.	50,00	5,00	Since repaid by 2-5-52. Only Rs. 40 lakhs were drawn by Provincial Bank.

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BALANCE.

14. (i) The following statement shows the actual "Ways and Means" position of the Government of West Bengal, month by month, during 1951-52 :—

Month.	Opening Cash Balance.		Receipts.	Disbursements.	Closing Cash Balance.	
	In Treasuries.	In Bank.			In Treasuries.	In Bank.*
1	2	3	4	5	6	7
1951—						
April	60,95	6,81,10	12,67,60	14,26,56	89,46	4,93,63
May	89,46	4,93,63	14,43,82	16,23,68	99,17	3,04,06
June	99,17	3,04,06	20,61,96	17,11,97	1,28,48	6,24,74
July	1,28,48	6,24,74	13,73,73	16,33,25	1,26,02	3,67,68
August	1,26,02	3,67,68	18,05,61	20,60,78	1,45,85	92,68
September	1,45,85	92,68	17,70,43	15,90,27	1,26,09	2,92,60
October	1,26,09	2,92,60	15,90,31	16,58,66	1,66,60	1,83,74
November	1,66,60	1,83,74	24,17,34	24,88,55	1,76,78	1,02,35
December	1,76,78	1,02,35	16,82,98	19,43,37	2,35,35	—2,16,61
1952—						
January	2,35,35	—2,16,61	21,88,87	21,89,12	1,98,21	—1,79,72
February	1,98,21	—1,79,72	27,19,90	22,79,75	1,19,93	3,38,71
March	1,19,93	3,38,71	48,61,21	45,92,22	48,28	6,79,35

*The Bank Balance shown in Col. 7 represents the balance according to Government Account.

Under an agreement with the Reserve Bank of India, the Government of West Bengal have to maintain a minimum balance of Rs. 12 lakhs at the Bank. The Bank informs the Government by telegram of their daily balance with the Bank at the close of each working day. If this balance falls on weekly settling days below the agreed minimum the deficiency is made good either by taking a "Ways and Means" advance from the Reserve Bank or by selling treasury bills to the public. No treasury bills were issued nor any "Ways and Means" advances were taken during the year.

(ii) The details of the cash credit advances taken from the Imperial Bank of India, their repayment and the total amount of interest paid are shown below :—

Month.	Balance on 31st March, 1951.	Amount taken.	Amount repaid.	Balance on 31st March, 1952.	Interest.
1	2	3	4	5	6
1951—					
April	1,00,00	..	..
May	1,01,46	1,50,00	..	..
June	1,22,87	1,00,00	..	..
July	90,22	1,00,00	..	..
August	1,17,69	1,00,00	..	..
September	2,00,34	1,00,00	..	..
October	1,00,00	..	..
November	95,40	1,50,00	..	..
December	1,64,28	1,65,00	..	..
1952—					
January	1,61,30	1,50,00	..	..
February	1,41,40	1,50,00	..	..
March	3,85,09	2,50,00	..	..
TOTAL	—23,15	15,83,05	16,15,00	—55,10	..

(iii) Cash credit advances taken during the year amounted to 15,83,05 which together with the previous balance worked out to 15,59,90. A sum of 16,15,00 was paid, leaving a sum of 55,10 at the credit of the State Government. No interest was payable to the Bank.

(iv) In addition to the closing cash balance of 7,27,63 on the 31st March, 1952, shown in sub-paragraph (i), the resources of Government included some investments in easily realisable securities. A part of these investments was in respect of funds, the balances of which have been kept for specific purposes while the remainder of the investments is accounted for under the Suspense head "Cash Balance Investment Account".

A part of the cash balance (20,42,81) was invested in short-term treasury bills issued by the Reserve Bank of India to the value of 19,97,81 and in the 3½ per cent. West Bengal Loan 1962 to the value of 45,00 in addition to the balance of the investment in the preceding year, out of which treasury bills to the value of 20,97,70 and the whole of the West Bengal Loan, 1962 were discharged during the year leaving a balance of 2,44,80 at the end of the year. The above investment yielded an interest of 1,85 credited to the revenue head "XX.—Interest".

The total investments (valued at purchase rates) at the beginning and end of the year were as follows :—

	1st April, 1951.	31st March, 1952.
(1) Cash Balance Investment Account, <i>vide</i> paragraph 105 of Part B of this compilation (at page 133).	3,44,60	2,44,80
(2) Earmarked Investments (as shown in sub-paragraph (v) below).	31,49	38,81
TOTAL	3,76,18	2,63,61

The balances of Government at the beginning and at the end of the year therefore stood as follows :—

	1st April, 1951.	31st March, 1952.
Cash <i>vide</i> sub-paragraph (i)	7,42,05	7,27,63
Investments	3,76,18	2,83,61
TOTAL	11,18,23	10,11,24

The decrease of 1,06,99 in the balance is explained below :—

	Increase.	Decrease.
(1) Net debt outstanding (<i>vide</i> paragraph 12 <i>ante</i>)	12,46,17	..
(2) Revenue surplus	1,20,76	..
(3) Capital expenditure outside the Revenue Account . . . . .	..	11,19,90
(4) Difference of receipts and disbursements under deposit and remittance heads other than Unfunded Debt and Investments.	..	3,54,02
TOTAL	13,66,93	14,73,92
Net decrease	1,06,99	

(v) The following statement shows in detail the earmarked balances (in cash and investments) held by Government in respect of various accounts at the beginning and at the close of the year under review. It will be seen therefrom that there was an increase of 3,72 during the year in the total balance :—

Name of Reserve Fund or Deposit Account.	Balance on 1st April, 1951.			Balance on 31st March, 1952.		
	Cash.	Investments.	Total.	Cash.	Investments.	Total.
	1	2	3	4	5	6	7
1. West Bengal Famine Insurance Fund.	5,09	9,94	15,03	1,11	13,93	15,04
2. Depreciation Reserve Fund of Government Bus Services.	2,87	..	2,87	8,48	..	8,48
3. Depreciation Reserve Fund—Electricity Schemes.	(a)..	..	(a)..	59	..	59
4. Depreciation Reserve Fund—Government Presses.	5,87	..	5,87	6,39	..	6,39
5. Fund for promotion of education amongst educationally backward classes.	5,81	..	5,81	3,81	..	3,81
6. General Reserve Fund for Cooch Behar.	84,33	21,55	1,05,88	88,17	24,88	1,13,05
7. Subventions from Central Road Fund.	42,02	..	42,02	30,01	..	30,01
8. Deposit Account of the grant for economic development, and improvement of rural areas.	42	..	42	42	..	42
9. Deposit Account of the grant made by the Indian Central Jute Committee.	18	..	18	18	..	18

(a) Differs from the closing balance of the previous year by (—6) due to corrections since made.

Name of Reserve Fund or Deposit Account.	Balance on 1st April, 1951.			Balance on 31st March, 1952.		
	Cash.	Invest- ments.	Total.	Cash.	Invest- ments.	Total.
	2	3	4	5	6	7
10. Deposit Account of the grant made by the Indian Council of Agricultural Research.	24	..	24	53	..	53
11. Deposit Account of the grant from the Indian Sugarcane Committee.	1,14	..	1,14	67	..	67
12. Deposit Account of the grant from the Central Government for the Development of Handloom Industry.	24	..	24	24	..	24
13. Deposit Account of the grant from the Central Government under the Food Production Drive Bonus Scheme.	59,17	..	59,17	62,30	..	62,30
14. Deposit Account of the grant made by the Central Silk Board.	7	.	7	(b)	..	(b)
15. Deposit Account of the grant made by the Indian Central Oilseeds Committee.	6	..	6	5	..	5
16. Deposit Account of Securities held by Government.	3,17	..	3,17	3,17	..	3,17
17. Deposit Account of the grant made by the Central Tea Board for welfare of tea planters and labourers.	..	..	..	1,00	..	1,00
18. Deposit Account of the grant made by the Council of Scientific and Industrial Research.	..	..	..	—4(c)	..	—4(c)
TOTAL	2,10,68(a)	31,49	2,42,17(a)	2,07,08	38,81	2,45,89

(b) Below Rs. 500.

(c) Minus balance due to the relevant credit not being afforded in the year under report. Being rectified in the accounts for 1952-53.

The nature of the balances has been explained in paragraphs 34 to 43 and 77 to 87 of the report in Part B of this compilation.

Excluding these earmarked balances the free balances of the State at the beginning and at the end of the year were as follows :—

	1st April, 1951.	31st March, 1952.
Cash	(a)5,31,37	5,20,55
Investments	3,44,69	2,44,80
TOTAL	(a)8,76,06	7,65,35

(a) Differs from the balance of the previous year by -16 due to corrections since made *vide* also footnote (a) below page 24.

(vi) The certificates regarding the correctness of the balances and the acceptances thereof by the authorities concerned have also been given in Part B *vide* paragraph 2. The balances in the investment account of the Famine Insurance Fund and the Cash Balance Investment account have been accepted by the Secretary to the Government of West Bengal, Finance Department.

SUMMARY OF GENERAL FINANCIAL POSITION.

15. As explained in paragraph 6 *ante* dealing with the revenue position of the State Government there was a revenue surplus of 1,20,76 against an estimated deficit of 4,76,20. The net transactions under Capital, Debt, Deposit and Remittance heads, however, showed a decrease of 2,27,75. There was a decrease of 99,89 in the balance under investments due to the discharge of a part of the surplus cash balance invested in short-term treasury bills issued by the Central Government. The cash balance of the State (*including* investments) was also reduced from 11,18,23 to 10,11,24. The above factors show that there was a deterioration in the cash position of the State to the extent of 1,06,99 which was made up of decrease of 2,27,75 in the transactions under Capital, Debt, Deposit and Remittances heads and surplus of 1,20,76 in the revenue account.

The debt position shows an increase in the net liability of the State from 16,55,67 to 29,01,84 the increase being mainly on account of loans to the extent of 1,75,00 raised by the State Government in the open market and loans aggregating 16,39,84 taken from the Central Government to meet the State Government's share of contribution to the Damodar Valley Corporation and expenditure on the Mayurakshi Reservoir Project, rehabilitation and grant of loans to displaced persons, intensive food production scheme and certain other schemes. A part of the previous loan amounting to 6,00 was, however, repaid during the year. There was a credit balance 55,10 in the Cash Credit Advance Account with the Imperial Bank of India for financing food procurement operations. The balance under unfunded debt was 4,37,93 while under loans and advances granted by the State Government the balance outstanding stood at 15,55,74.

The monthly Cash Balance in the Reserve Bank and at treasuries remained satisfactory and no 'Ways and Means' advance had to be taken during the year.

The net liability of the State on account of Public Debt, etc., at the close of the year was 28,08,04 as indicated in the following statement :—

ASSETS.		LIABILITIES.	
Loans and Advances by the State Government.	15,55,74	Public Debt . . .	40,19,65
		Contingency Fund . .	50,00
		Unfunded Debt . . .	4,37,93
Balance—			
Investments . . .	2,83,61	Deposits and Advances . .	9,49,22
Cash . . .	7,27,63	Remittances . . .	—81,78
	<hr/>		
TOTAL . . .	25,66,98	TOTAL . . .	(a)53,75,02
	<hr/>		
Net Liability . . .	28,08,04		

(a) Differs from the figure in statement No. 2 at page 145 due to rounding.

The net liability on 31st March, 1951 was 18,02,45. There has thus been an increase of 10,05,59 in the liability of the State in the year under report.

In addition to the liability mentioned above Government were also committed to an expenditure of 1,11,45 in future years in respect of certain sanctioned schemes each costing Rs. 1 lakh or more debitabie both to revenue and capital.

Against these liabilities and commitments, the State owned assets of a capital nature in the shape of Irrigation Projects, Civil Works, Multi-purpose River Schemes, Schemes of Agricultural Improvement and Research, Industrial Development, Electricity and Road Transport, etc., in which Rs. 34,61.10 lakhs (including 1.20 lakhs invested in shares of a Salt Company) had been invested up to the end of the year under review and also some stocks of food grains purchased in connection with the Grain Purchase Scheme, the value of which could not be ascertained. Besides these there were various physical assets of the State, such as land, buildings, communications, etc., which have necessarily to be omitted since their value cannot be properly assessed.

The details of the investment of Rs. 1,20,000 in the shares of a Salt Company are given below :—

- (i) Name of private Company—The Bengal Salt Company.
- (ii) Number and type of shares purchased—4,800 Ordinary Shares of Rs. 25 each.
- (iii) Purchase price and total amount invested—Rs. 1,20,000.
- (iv) Market value of the shares on the 31st March, 1952.—Not quoted.
- (v) Amount of Dividends declared—*Nil*.
- (vi) Amount credited to Government after deduction of Income Tax—*Nil*.

A.—GENERAL FINANCE ACCOUNTS.

Part II.—Accounts.

No. 1.—PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE, 1951-52.

1	Amount in thousands of rupees.	Percentage of total revenues.	Percentage of total expenditure.
2	3	4	
REVENUE RECEIPTS—			
A.—Principal Heads of Revenue—			
IV.—Taxes on Income other than Corporation Tax.	7,69,75	19·98	20·63
VII.—Land Revenue	2,09,88	5·45	5·62
VIII.—State Excise Duties	6,71,58	17·43	18·00
IX.—Stamps	2,02,69	7·60	7·84
X.—Forest	57,07	1·48	1·53
XI.—Registration	44,85	1·10	1·20
XII.—Receipts under Motor Vehicles Acts.	81,46	2·11	2·18
XIII.—Other Taxes and Duties	9,64,78	25·04	25·85
Total—Principal Heads of Revenue.	30,92,06	80·25	82·85
C.—Irrigation, Navigation, Embankment and Drainage Works.	—11,26	—·29	—·30
E.—Debt Services	21,02	·55	·56
F.—Civil Administration	2,84,84	7·39	7·63
H.—Civil Works and Miscellaneous Public Improvements.	82,84	2·15	2·22
I.—Electricity Schemes	3,26	·09	·09
J.—Miscellaneous	2,20,80	5·73	5·92
L.—Contributions and Miscellaneous Adjustments between Central and State Governments.	1,56,45	4·06	4·19
M.—Extraordinary Items	2,79	·07	·07
Total—Receipts	38,52,80	100·00	103·23

No. 1.—PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE, 1951-52—*conold.*

—	Amount in thousands of rupees.	Percentage of total revenues.	Percentage of total expenditure.
1	2	3	4
REVENUE EXPENDITURE—			
A.—Direct Demands on the Revenue—			
4.—Taxes on Income other than Corpora- tion Tax.	3,49	·09	·09
7.—Land Revenue	46,11	1·20	1·23
8.—State Excise Duties	40,15	1·04	1·07
9.—Stamps	7,01	·18	·19
10.—Forest	54,33	1·41	1·46
11.—Registration	18,16	·47	·49
12.—Charges on account of Motor Vehicles Acts.	4,50	·12	·12
13.—Other Taxes and Duties	14,79	·39	·40
Total—Direct Demands on the Revenue	1,88,54	4·90	5·05
C.—Revenue Account of Irrigation, Navi- gation, Embankment and Drainage Works.	91,38	2·37	2·45
E.—Debt Services	17,61	·46	·47
F.—Civil Administration	21,58,08	56·00	57·83
H.—Civil Works and Miscellaneous Public Improvements.	4,17,78	10·84	11·20
I.—Electricity Schemes	1,65	·04	·04
II.—Capital Account of Electricity Schemes within the Revenue Account.	2,32	·06	·06
J.—Miscellaneous	4,79,87	12·46	12·86
JJ.—Miscellaneous Capital Account within the Revenue Account.	15,73	·41	·42
M.—Extraordinary Items	3,59,08	9·32	9·62
Total—Expenditure within the Revenue Account.	37,32,04	96·86	100·00

No. 2.—GENERAL ABSTRACT OF RECEIPTS AND DISBURSEMENTS.

Receipts.	Actuals for 1951-52.	Disbursements.	Actuals for 1951-52.
1	2	3	4
<i>Part I.—Consolidated Fund.</i>			
	Rs.		Rs.
Ordinary revenue receipts.	38,50,01,971	Revenue expenditure . . .	37,13,99,984
Extraordinary receipts .	2,78,442	Capital expenditure within the Revenue Account.	18,04,566
(A) Total—Revenue receipts.	38,52,80,413	(A) Total—Expenditure on Revenue Accounts.	37,32,04,550
		Capital expenditure outside the Revenue Account.	11,19,90,003
Public Debt incurred .	33,97,88,462	Public Debt discharged .	16,21,00,000
Loans and Advances by State Governments.	81,13,557	Loans and Advances by State Governments.	6,48,72,363
Total—Consolidated Fund	73,31,82,432	Total—Consolidated Fund .	71,21,66,916
<i>Part II.—Contingency Fund.</i>			
Contingency Fund . . .	..	Contingency Fund . . .	..
<i>Part III.—Public Account.</i>			
Unfunded Debt incurred .	88,20,568	Unfunded Debt discharged .	51,33,204
Deposits and Advances .	1,10,65,48,040	Deposits and Advances .	1,11,64,01,989
Remittances . . .	66,98,25,226	Remittances . . .	68,61,16,100
Total—Public Account .	1,78,51,93,843	Total—Public Account .	1,80,76,51,293
Total—Receipts .	2,51,83,76,275	Total—Disbursements .	2,51,98,18,209
(B) (Opening) Cash Balance	7,42,04,866	(B) (Closing) Cash Balance .	7,27,62,932
GRAND TOTAL .	2,59,25,81,141	GRAND TOTAL .	2,59,25,81,141

(A) Revenue Surplus during the year.....Rs. 1,20,75,863.

(B) Decrease of Cash Balance during the year.....Rs. 14,41,934.

See also paragraph 14 of the Report.

C—Irrigation, Navigation, Embankment and Drainage Works—							
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—							
			C—Revenue Account of Irrigation, Navigation and Drainage Works—	11,30,649	..	..	11,30,649
			17.—Interest on works for which Capital Accounts are kept				
	Gross Receipts—	14,91,128	18 —Other Revenue Expenditure financed from ordinary Revenues	119	..	79,56,747	79,56,866
	Direct Receipts						
	Deduct—Working Expenses	—30,28,532					
	Net Receipts	—15,37,404					
XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—							
	Direct Receipts	4,11,223					
Total				11,80,768	.	79,56,747	91,37,515
E.—Debt Services—							
	XX.—Interest	21,02,418	22 —Interest on debt and other obligations	75,06,422	..	..	75,06,422
			Deduct—				
			(1) Interest transferred to Commercial Departments	—17,02,529	.	..	—17,02,529
			(2) Interest on Capital advanced to Damodar Valley Corporation	—40,42,549	..	..	—40,42,549
			Deduct—Total	—57,45,078	..	..	—57,45,078
Total				17,61,344	.	17,61,344	17,61,344

FINANCE ACCOUNTS. GOVERNMENT OF WEST BENGAL.

No. 5.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*contd.*

Heads of Revenue.		Actuals for 1951-52.									
		Actuals for 1951-52			Charged.			Voted.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5	6	7	8	9	10		
		Heads of Expenditure.									
		F.—Civil Administration—									
		XXI.—Administration of Justice.									
		XXII.—Jails and Convict Settlements.									
		XXIII.—Police									
		XXIV.—Ports and Pilotage									
		XXV.—Education									
		XXVII.—Medical									
		XXVIII.—Public Health									
		XXIX.—Agriculture									
		XXX.—Veterinary									
		XXXI.—Co-operation									
		XXXII.—Industries and Supplies									
		XXXVI.—Miscellaneous Departments.									
Total	2,84,84,164	Total	34,79,609	Total	34,79,609	Total	21,23,25,811	Total	21,23,25,811	Total	21,58,08,420
	40,77,558										
	8,70,983	25.—General Administration	7,82,388	..	7,82,388	2,39,46,339	..	2,39,46,339	2,47,28,727		
	27,12,052	27.—Administration of Justice	26,36,512	..	26,36,512	76,69,129	..	76,69,129	1,03,05,641		
	1,36,865	28.—Jails and Convict Settlements.		..		95,57,770	..	95,57,770	95,57,770		
		29.—Police	709	..	709	5,76,37,961	..	5,76,37,961	5,76,38,670		
		30.—Ports and Pilotage		..		8,68,822	..	8,68,822	8,68,822		
	20,24,917	36.—Scientific Departments		..		1,30,959	..	1,30,959	1,30,959		
	48,66,311	37.—Education		..		3,36,44,745	..	3,36,44,745	3,36,44,745		
		38.—Medical	60,000	..	60,000	3,29,67,770	..	3,29,67,770	3,30,27,770		
	5,95,143	39.—Public Health		..		99,99,393	..	99,99,393	99,99,393		
	91,88,545	40.—Agriculture		..		2,21,52,587	..	2,21,52,587	2,21,52,587		
	1,32,879	41.—Veterinary		..		17,33,988	..	17,33,988	17,33,988		
	3,63,052	42.—Co-operation		..		18,63,715	..	18,63,715	18,63,715		
	25,52,904	43.—Industries and Supplies		..		78,88,300	..	78,88,300	78,88,300		
	9,62,955	47.—Miscellaneous Departments.		..		22,67,333	..	22,67,333	22,67,333		
Total	2,84,84,164	Total	34,79,609	Total	34,79,609	21,23,25,811	Total	21,23,25,811	21,58,08,420		

H.—Civil Works and Miscellaneous Public Improvements—									
50.—Civil Works	11,43,871	..	11,43,871	3,90,32,818	..	3,90,32,818	4,01,76,689		
51-A.—Interest on Capital Outlay on Multipurpose River Schemes.	15,04,908	..	15,04,908	..	..	..	15,04,908		
51-B.—Other Revenue Expenditure connected with Multipurpose River Schemes.	..	..	..	96,693	..	96,693	96,693		
Total	26,48,779	..	26,48,779	3,91,29,511	..	3,91,29,511	4,17,78,290		
I.—Electricity Schemes—									
XLI.—Receipts from Electricity Schemes—									
Gross Receipts	8,03,047		..	1,64,863	..	1,64,863	1,64,863		
Deduct—Working Expenses	4,76,924		..	..	..	..	..
Total	3,26,123		..	1,64,863	..	1,64,863	1,64,863		
J.—Miscellaneous—									
XLIV.—Receipts in aid of Superannuation.	3,07,302		..	..	..	..	..
XLV.—Stationery and Printing.	7,21,565		..	..	..	..	..
XLVI.—Miscellaneous	2,24,84,065		..	26,68,633	..	26,68,633	26,68,633		
XLVI-A.—Receipts from Road Transport Scheme—									
Gross Receipts	53,08,315		..	..	..	..	..
Deduct—Working Expenses	67,41,169		..	..	..	..	..
Net Receipts	14,32,854		..	27,45,933	..	27,45,933	2,67,84,171		
Total	2,20,90,978		..	29,46,920	..	29,46,920	4,50,40,529		
55.—Superannuation Allowances and Pensions.	2,00,987	..	2,00,987	1,02,55,175	..	1,02,55,175	1,04,56,162		
56.—Stationery and Printing . . . . .	..	..	..	51,61,266	..	51,61,266	51,61,266		
57.—Miscellaneous	27,45,933	..	27,45,933	2,67,84,171	..	2,67,84,171	2,95,30,104		
Total	2,20,90,978	..	2,20,90,978	4,50,40,529	..	4,50,40,529	4,79,87,489		

Capital Expenditure outside the Revenue Account—						
CG.—68.—Construction of Irrigation, Navigation, Embankment and Drainage Works.		—1,71,826	..	—1,71,826	—1,71,826	
FF.—71.—Capital Outlay on Schemes of Agricultural Improvement and Research.	..	1,20,408	..	1,20,408	1,20,408	
72.—Capital Outlay on Industrial Development.	..	5,52,586	..	5,52,586	5,52,586	
HH.—80A.—Capital Outlay on Multipurpose River Schemes.	..	7,84,54,350	..	7,84,54,350	7,84,54,350	
81.—Capital Accounts of Civil Works outside the Revenue Account.	..	2,12,61,305	..	2,12,61,305	2,12,61,305	
II.—81-A.—Capital Outlay on Electricity Schemes.	..	21,47,792	..	21,47,792	21,47,792	
JJ.—82.—Capital Account of Other State Works outside the Revenue Account.	3,061	94,81,151	..	94,81,151	94,81,151	
82-B.—Capital Outlay on Road Transport Scheme.	..	33,99,910	..	33,99,910	33,99,910	
85-A.—Capital Outlay on State Schemes of Government Trading.	..	—32,58,824	..	—32,58,824	—32,58,824	
Total	3,061	11,19,86,942	..	11,19,86,942	11,19,90,008	
Total—Revenue	38,52,80,413	Total—Expenditure	1,25,69,530	..	47,26,25,023	48,51,94,558

No. 4.—STATEMENT SHOWING THE DISTRIBUTION BETWEEN CHARGED AND VOTED EXPENDITURE.

Particulars.	Charged.			Voted.			GRAND TOTAL.
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure on Revenue Account(a)	1,27,20,129	..	1,27,20,129	37,07,31,046	..	37,07,31,046	38,34,51,175
Expenditure outside the Revenue Account	3,061	..	3,061	11,19,86,942	..	11,19,86,942	11,19,90,003
Disbursements under Public Debt, Loans and Advances, etc. (b).	16,21,00,000	..	16,21,00,000	6,48,72,363	..	6,48,72,363	22,69,72,363
Total	17,48,23,190	..	17,48,23,190	54,75,90,351	..	54,75,90,351	72,24,13,541

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

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(e) Total Expenditure as in Account No. 3	1,25,66,469	..	1,25,66,469	36,06,38,081	..	36,06,38,081
Add—Working Expenses of Irrigation . . . . .	..	..	..	30,28,532	..	30,28,532
Add—Working Expenses of Electricity Schemes	30,000	..	30,000	4,46,924	..	4,46,924
Add—Working Expenses of Road Transport Scheme	1,23,660	..	1,23,660	66,17,509	..	66,17,509
Total	1,27,20,129	..	1,27,20,129	37,07,31,046	..	37,07,31,046
<hr/>						
(b) N.—Public Debt—						
Floating Debt	16,15,00,000	..	16,15,00,000	..	..	..
Loans from the Central Government	6,00,000	..	6,00,000	..	..	..
R.—Loans and Advances by the State Government—						
Loans to Municipalities, Port Funds, etc. . . . .	..	..	..	6,46,17,731	..	6,46,17,731
Loans to Government servants . . . . .	..	..	..	2,54,632	..	2,54,632
Total	16,21,00,000	..	16,21,00,000	6,48,72,363	..	6,48,72,363

No. 5.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS.

Hoads.	Actuals for 1951-52.
	Rs.
A.—Principal Heads of Revenue—	
IV.—Taxes on Income other than Corporation Tax—	
Share of net proceeds assigned to states	7,06,18,500
Taxes on Agricultural Income	64,84,929
<i>Deduct</i> —Refunds	—1,28,801
TOTAL	7,69,74,628
VII.—Land Revenue—	
Ordinary revenue	1,80,06,548
Sale of Government estates	425
Sale proceeds of waste-lands and redemption of land tax	24,939
Recoveries on account of survey and settlement charges	30,464
Rents, etc., of fisheries	3,16,691
Recovery of cost of maintenance of boundary pillars	100
Rates and cesses on lands	17,55,767
Recoveries of overpayments	41,632
Collection of payments for services rendered	6,54,970
Miscellaneous	1,80,237
<i>Deduct</i> —Refunds	—23,965
TOTAL	2,09,87,808
VIII.—State Excise Duties—	
Country spirits	3,29,39,030
Country fermented liquor	55,48,763
Malt liquor	15,34,612
Wines and spirits (<i>including</i> medicated wines)	1,18,17,873
Receipts from commercial spirits (<i>including</i> denatured spirits and medicinal and toilet preparations).	12,38,171
Opium	99,90,335
Hemp and other drugs	36,75,886
Receipts from Distilleries	10,414
Fines, confiscations and miscellaneous	2,77,263
Recoveries of over payments	5,780
Collection of payments for services rendered	2,10,933
<i>Deduct</i> —Refunds	—91,387
TOTAL	6,71,57,673

484929
 128801
 6356128

No. 5.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads.	Actuals for 1951-52.
	Rs.
A.—Principal Heads of Revenue—<i>contd.</i>	
IX.—Stamps—	
A.—NON-JUDICIAL—	
Sale of Stamps	1,91,89,983
Duty on impressing documents	6,62,937
Fines and penalties	10,535
Miscellaneous	2,67,273
Recoveries from other Governments for stamps supplied from State Stamps Stores.	71
<i>Deduct</i> —Refunds	—15,95,589
TOTAL—NON-JUDICIAL	1,85,35,210
B.—JUDICIAL—	
(i) Court fees—	
Court fees realised in stamps	1,03,81,902
TOTAL	1,03,81,902
(ii) Other receipts—	
Sale of stamps	4,08,939
Fines and penalties	4,854
Miscellaneous	988
<i>Deduct</i> —Refunds	—62,952
TOTAL	3,51,829
TOTAL—JUDICIAL	1,07,33,731
TOTAL—NON-JUDICIAL	1,85,35,210
GRAND TOTAL	2,92,68,941

No. 5.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads.	Actuals for 1951-52.
	Rs.
A.—Principal Heads of Revenue—<i>contd.</i>	
X.—Forest—	
Timber and other produce removed from the forests by Government agency.	18,39,079
Timber and other produce removed from the forests by consumers or purchasers.	33,91,171
Drift and waif wood and confiscated forest produce	19,815
Miscellaneous	4,73,379
<i>Deduct—Refunds</i>	—15,979
	<hr/>
TOTAL	57,07,465
	<hr/>
XI.—Registration—	
Fees for registering documents	40,78,119
Fees for copies of registered documents	1,34,505
Miscellaneous	2,78,270
<i>Deduct—Refunds</i>	—5,315
	<hr/>
TOTAL	44,85,579
	<hr/>
XII.—Receipts under Motor Vehicles Act—	
Receipts under the Indian Motor Vehicles Act	8,36,945
Receipts under the State Motor Vehicles Taxation Act	70,56,728
Other receipts	2,66,259
<i>Deduct—Refunds</i>	—14,131
	<hr/>
TOTAL	81,45,801
	<hr/>

No. 5.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—*contd.*

Heads.	Actuals for 1951-52.
	Rs.
A.—Principal Heads of Revenue—<i>concl.</i>	
XIII.—Other Taxes and Duties—	
A.—Taxes on Luxuries including Taxes on Entertainments, Amusements, Betting and Gambling—	
Entertainment tax	1,09,76,403
Betting Tax—	
Totalisator	57,50,233
Bookmakers	17,39,711
	<u>54,99,012</u>
TOTAL .	1,64,75,421
<hr/>	
B.—Receipts from Electricity Duties—	
Fees under the Indian Electricity Rules, 1922, and fees for the electrical inspection of cinemas.	31,572
Other receipts	94,36,490
	<hr/>
TOTAL .	95,18,062
<hr/>	
D.—Other Items—	
Receipts under the Bengal Finance Act, 1939	238
Receipts under the Bengal Finance (Sales Tax) Act, 1941	5,65,29,489
Receipts under Motor Spirit Sales Taxation Act, 1941	1,08,38,283
Receipts under Bengal Raw Jute Taxation Act, 1941	33,04,756
Recoveries of overpayments	350
Miscellaneous	127
<i>Deduct</i> —Refunds	—1,88,492
	<hr/>
TOTAL .	7,04,84,751
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GRAND TOTAL .	9,64,78,234
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No. 5.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
— *contd.*

Heads.	Actuals for 1951-52.
	Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works—	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for wh ch Capital Accounts are kept—	
A.—IRRIGATION WORKS—	
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Water rates	11,29,110
Sales of Water	1,515
Plantations	103
Other canal produce	366
Navigation	11,150
Rents	3,819
Recoveries of expenditure	162
Miscellaneous	34,960
<i>Deduct—Refunds</i>	—190
TOTAL .	11,80,995
<i>Deduct—Working Expenses—</i>	
Extensions and Improvements	52,300
Maintenance and repairs	10,31,639
Establishment	5,89,490
Tools and Plant	49,879
TOTAL—WORKING EXPENSES .	—17,23,317
Net Receipts .	—5,42,322
TOTAL—A.—IRRIGATION WORKS .	—5,42,322
Carried over	—5,42,322

No. 5.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—*contd.*

Heads	Actuals for 1951-52.
	Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works—<i>contd.</i>	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—<i>concl.</i>	
Brought forward	—3,42,312
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—	
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Plantations	100
Navigation	2,12,554
Rents	510
Recoveries of expenditure	2,478
Miscellaneous	94,491
	<hr/>
TOTAL	3,10,133
	<hr/>
Deduct—Working Expenses—	
Extensions and Improvements	2,271
Maintenance and Repairs	9,45,712
Establishment	3,16,749
Tools and Plant	40,483
	<hr/>
TOTAL—WORKING EXPENSES	—13,05,215
	<hr/>
Net Receipts	—9,95,082
	<hr/>
GRAND TOTAL	—15,37,404
	<hr/>

No. 5.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—*contd.*

Heads.	Actuals for 1951-52.
	Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works—<i>oncd.</i>	
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—	
A.—IRRIGATION WORKS—	
Direct Receipts—	
Water rates	5,514
Recoveries of expenditure	1
Miscellaneous	441
TOTAL—A.—IRRIGATION WORKS	5,956
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—	
Direct Receipts—	
Plantations	471
Other canal produce	55
Navigation	50,594
Rents	36,391
Recoveries of expenditure	77,369
Miscellaneous	2,40,387
TOTAL—B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	4,05,267
GRAND TOTAL	4,11,223
E.—Debt Services—	
XX.—Interest—	
Interest on loans and advances by the State Governments	6,38,991
Interest realised on investment of cash balances	1,84,646
Interest on arrears of revenue	1,33,981
Interest on Irrigation Capital Outlay incurred before 1st April 1937.	11,36,688
Miscellaneous	8,223
<i>Deduct</i> —Refunds	—111
TOTAL	21,02,418

No. 5.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—contd.

Heads.	Actuals for 1951-52.
	Rs.
F.—Civil Administration—	
XXI.—Administration of Justice—	
Sale proceeds of unclaimed and escheated property	1,22,610
Court-fees realised in cash	18,074
General fees, fines and forfeitures	30,99,420
Pleadership and Mukhtearship examination fees	5,385
Receipts of the Official Assignee	1,79,599
Receipts of the Official Receiver, Calcutta	1,68,900
Miscellaneous fees and fines	1,84,927
Miscellaneous	1,95,783
Recoveries of overpayments	2,651
Collection of payments for services rendered	2,49,256
Deduct—Refunds	—1,49,056
TOTAL	<u>40,77,552</u>
XXII.—Jails and Convict Settlements—	
Jails	2,51,496
Jail manufactures	6,16,478
Recoveries of overpayments	75
Deduct—Refunds	—66
TOTAL	<u>8,70,983</u>
XXIII.—Police—	
Police supplied to Railways	1,333
Police supplied to public departments, private companies and persons	49,549
Receipts and recoveries on account of Presidency Police	19,65,219
Cash receipts under the Arms Act	1,43,605
Fees, fines and forfeitures	23,008
Recoveries of overpayments	45,806
Collection of payments for services rendered	36,306
Miscellaneous	4,68,048
Deduct—Refunds	—20,822
TOTAL	<u>27,12,652</u>

No. 5.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—contd.

Hoads.	Actuals for 1951-52.
	Rs.
F.—Civil Administration— contd.	
XXIV.—Ports and Pilotage—	
B.—OTHER PORTS—	
Sale proceeds of vessels and stores	808
Registration and other fees	25,750
Miscellaneous	1,10,902
<i>Deduct</i> —Refunds	—595
	<hr/>
TOTAL	1,36,865
	<hr/>
 XXVI.—Education—	
A.—UNIVERSITY—	
Fees, Government Arts Colleges	4,93,420
Fees, Government Professional Colleges	1,63,293
B.—SECONDARY—	
Fees, Government Secondary Schools	6,62,363
D.—SPECIAL—	
Fees and other receipts, Government Special Schools	37,536
E.—GENERAL—	
Income from endowments	1,880
Recoveries of overpayments	14,013
Collection of payments for services rendered	29,597
Miscellaneous	6,59,225
Receipts in England	293
<i>Deduct</i> —Refunds	—36,226
	<hr/>
TOTAL	20,24,917
	<hr/>

No. 5.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—*contd.*

Heads.	Actuals for 1951-52.
	Rs.
F.—Civil Administration—<i>contd.</i>	
XXVII.—Medical—	
Medical School and College fees	5,18,527
Hospital receipts	9,11,820
Mental Hospital Receipts	3,382
Sale of medicines	40,821
Contributions	12,85,549
Income from endowments	45
Recoveries of overpayments	48,463
Collection of payments for services rendered	94,967
Miscellaneous	16,07,507
Receipts on account of Provincialisation of Sadar and Sub-Divisional Hospitals.	4,23,275
Receipts in England	768
<i>Deduct</i> —Refunds	—68,813
	<hr/>
TOTAL	48,66,311
	<hr/>
XXVIII.—Public Health—	
Sale-proceeds of sera and vaccines, etc.	1,64,514
Contributions	3,17,730
Recoveries of overpayments	9,247
Collection of payments for services rendered	14,700
Miscellaneous	95,022
<i>Deduct</i> —Refunds	—8,170
	<hr/>
TOTAL	5,95,143
	<hr/>

No. 5.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—*contd.*

Heads.	Actuals for 1951-52.
	Rs.
F.—Civil Administration—<i>contd.</i>	
XXIX.—Agriculture—	
Agricultural receipts	92,01,636
Recoveries of overpayments	40,746
Collection of payments for services rendered	796
<i>Deduct</i> —Refunds	—54,633
	<hr/>
TOTAL	91,88,545
	<hr/>
XXX.—Veterinary—	
Veterinary College and School fees	42,626
Other receipts	79,296
Collection of payments for services rendered	13,156
<i>Deduct</i> —Refunds	—2,199
	<hr/>
TOTAL	1,32,879
	<hr/>
XXXI.—Co-operation—	
Audit fees	2,80,861
Miscellaneous receipts	1,03,596
<i>Deduct</i> —Refunds	—21,405
	<hr/>
TOTAL	3 63,052
	<hr/>
XXXII.—Industries and Supplies—	
Industries	6,20,006
Cinchona plantations	18,91,213
Recoveries of overpayments	91
	<hr/>
Carried over	25,11,310
	<hr/>

No. 5.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—*contd.*

Heads.	Actuals for 1951-52.
	Rs.
F.—Civil Administration—<i>concl.</i>	.
XXXII.—Industries and Supplies—<i>concl.</i>	.
Brought forward	25,11,310
Collection of payments for services rendered	27,423
Fisheries	2,57,713
Receipts in England	6
<i>Deduct</i> —Refunds	—2,43,548
	<hr/>
TOTAL	25,52,904
	<hr/>
XXXVI.—Miscellaneous Departments—	
Labour and Emigration—	
Fees for the registration of Trade Unions	1,000
Miscellaneous—	
Examination fees	61,730
Fees for the inspection of steam boilers	2,14,074
Administration of Indian Partnership Act, 1932	5,609
Fees realised under the Factories Act, 1948	6,32,512
Miscellaneous	61,268
<i>Deduct</i> —Refunds	—13,235
	<hr/>
TOTAL	9,62,955
	<hr/>
F.—Civil Works and Miscellaneous Public Improvements—	
XXXIX.—Civil Works—	
Rents	4,63,289
Ferry Receipts	1,56,237
Tolls on Roads	1,74,049
	<hr/>
Carried over	7,93,575
	<hr/>

No. 5.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—*contd.*

Heads.	Actuals for 1951-52.
	Rs.
H.—Civil Works and Miscellaneous Public Improvements—<i>concl'd.</i>	
XXXIX.—Civil Works—<i>concl'd.</i>	
Brought forward	7,93,575
Recoveries of Expenditure	8,07,141
Transfer from Central Road Fund	53,09,753(a)
Miscellaneous	13,74,645
<i>Deduct</i> —Refunds	—770
TOTAL	82,84,344
I.—Electricity Schemes—	
XLI.—Receipts from Electricity Schemes—	
I.—Barrackpore Electric Supply Scheme—	
Gross receipts	4,05,775
<i>Deduct</i> —Working Expenses { Voted	—2,70,203
<i>Charged</i>	—22,000
Net Receipts	1,13,572
II.—Gooch Behar Electric Supply Scheme—	
Gross Receipts	2,28,645
<i>Deduct</i> —Working Expenses { Voted	—1,76,721
<i>Charged</i>	—3,000
Net Receipts	43,924
III.—North Calcutta Rural Electrification Scheme—	
Gross Receipts	1,68,627
<i>Deduct</i> —Working Expenses . . . . .	..
Net Receipts	1,68,627
TOTAL	3,26,123
J.—Miscellaneous—	
XLIV.—Receipts in aid of Superannation—	
Contributions for pensions and gratuities	2,35,331
Miscellaneous	49,261
Receipts in England	22,710
TOTAL	3,07,302

(a) A credit of Rs. 361 which properly relates to this minor head was included under "Recoveries of Expenditure".

No. 5.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—*contd.*

Heads,	Actuals for 1951-52.
	Rs.
J.—Miscellaneous—<i>contd.</i>	
XLV.—Stationery and Printing—	
Stationery receipts	10,099
Sale of plain paper used with stamps	2,27,099
Sale of gazettes and other Government publications	88,279
Other press receipts	3,95,281
Receipts in England	807
	<hr/>
TOTAL	7,21,565
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XLVI.—Miscellaneous—

Unclaimed deposits	32,37,551
Sale of old stores and materials	53,630
Fees for Government audit	24,461
Rents, rates and taxes	56,621
Other fees, fines and forfeitures	4,830
Gain by exchange on local transactions	—459
Receipts on account of displaced persons	1,66,20,523
Recoveries of overpayments	16,023
Collection of payments for services rendered	2,71,147
Net gain by exchange on Remittance transactions	106
Miscellaneous	23,10,428
Receipts in England	297
Loss or gain by exchange	567
<i>Deduct</i> —Refunds	—1,11,660
	<hr/>
TOTAL	2,24,84,065
	<hr/>

No. 5.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—concl.

Heads.	Actuals for 1951-52.
	Rs.
J.—Miscellaneous—concl.	
XLVI-A.—Receipts from Road Transport Scheme—	
Gross Receipts—Receipts from Motor Transport Services	52,85,621
Receipts on account of interest on Depreciation and other Reserve Funds.	22,694
<i>Deduct—Working Expenses—</i>	
Direction	—3,18,509
Operation { Voted	—62,98,940
{ Charged	—1,23,660
Net Receipts	<u>—14,32,854</u>
L.—Contributions and Miscellaneous Adjustments between Central and State Governments—	
XLIX.—Grants-in-aid from Central Government	1,56,20,000
TOTAL	<u>1,56,20,000</u>
L.—Miscellaneous Adjustments between Central and State Governments.	24,896
TOTAL	<u>24,896</u>
M.—Extraordinary Items—	
LI.—Extraordinary Receipts—	
Sale of other Government Assets	10,083
Other items	3,57,574
<i>Deduct—Refunds</i>	<i>—1,01,988</i>
TOTAL	<u>2,65,669</u>
LII-C.—Prepartition Receipt	12,773
TOTAL	<u>12,773</u>

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.

Expenditure for 1951-52.

Heads.	Charged.			Voted.			GRAND TOTAL.
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Direct Demand on the Revenue—							
4.—Taxes on Income other than Corporation Tax—							
Collection of Agricultural Income tax	3,49,207	..	3,49,207	3,49,207
Total	3,49,207	..	3,49,207	3,49,207
7.—Land Revenue—							
Charges of Administration	16,32,741	..	16,32,741	16,32,741
Management of Government estates	18,67,250	..	18,67,250	18,67,250
Survey, Settlement and Record Operations	8,33,536	..	8,33,536	8,33,536
Land Records	72,634	..	72,634	72,634
Assignment and Compensation	59,044	..	59,044	59,044
Works	46,127	..	46,127	46,127
Special Development Programme	94,320	..	94,320	94,320
Charges in England	5,042	..	5,042	5,042
Total	46,10,694	..	46,10,694	46,10,694

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1951-52.												GRAND TOTAL.
	Charged.						Voted.						
	2	3	4	5	6	8	2	3	4	5	6	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Direct Demand on the Revenue—<i>contd.</i>													
8.—State Excise Duties—													
Superintendence	5,91,437	..	..	5,91,437	..	..	..	..	5,91,437	5,91,437
District Executive Establishment	23,95,009	..	..	23,95,009	..	..	..	..	23,95,009	23,95,009
Cost of opium supplied to State Excise Department.	9,24,224	..	..	9,24,224	..	..	..	..	9,24,224	9,24,224
Compensations	97,340	..	..	97,340	..	..	..	..	97,340	97,340
Works	6,951	..	..	6,951	..	..	..	..	6,951	6,951
Total	40,14,961	..	..	40,14,961	..	..	..	..	40,14,961	40,14,961
9.—Stamps—													
A.—Non-Judicial—													
Superintendence	59,662	..	..	59,662	..	..	..	..	59,662	59,662
Charges for the sale of stamps	3,37,792	..	..	3,37,792	..	..	..	..	3,37,792	3,37,792
Cost of stamps supplied from Central Stamp Stores.	1,06,234	..	..	1,06,234	..	..	..	..	1,06,234	1,06,234
B.—Judicial—													
Superintendence	29,831	..	..	29,831	..	..	..	..	29,831	29,831
Charges for the sale of stamps	52,938	..	..	52,938	..	..	..	..	52,938	52,938
Cost of stamps supplied from Central Stamp Stores.	1,14,642	..	..	1,14,642	..	..	..	..	1,14,642	1,14,642
Total	7,01,099	..	..	7,01,099	..	..	..	..	7,01,099	7,01,099

10.—Forfeit—

Conservancy and Works	•	•	•	•	•	•	•	•	27,05,252	55,05,452	27,05,652
Establishment	•	•	•	•	•	•	•	•	21,53,001	21,53,001	21,53,001
Special Development Programme	•	•	•	•	•	•	•	•	7,59,662	7,59,662	7,59,662
Charges in England	•	•	•	•	•	•	•	•	15,499	15,499	15,499
Total	•	•	•	•	•	•	•	•	54,33,414	54,33,414	54,33,414

11.—Registration—

Superintendence	•	•	•	•	•	•	•	•	1,02,484	1,02,484	1,02,484
District Charges	•	•	•	•	•	•	•	•	17,13,652	17,13,652	17,13,652
Total	•	•	•	•	•	•	•	•	18,16,136	18,16,136	18,16,136

12.—Charges on Account on Motor Vehicles Acts—

Compensations to local bodies, etc	•	•	•	•	•	•	•	•	4,50,000	•	•	4,50,000
Total	•	•	•	•	•	•	•	•	4,50,000	4,50,000	4,50,000	

13.—Other Taxes and Duties—

Collection charges—												
Entertainment Tax	•	•	•	•	•	•	•	•	47,107	•	•	47,107
Betting Tax	•	•	•	•	•	•	•	•	10,000	10,000	10,000	10,000
Tax under the Bengal Finance (Sales Tax) Act, 1941.	•	•	•	•	•	•	•	•	11,68,050	11,68,050	11,68,050	11,68,050
Charges under the Electricity Acts	•	•	•	•	•	•	•	•	1,93,469	1,93,469	1,93,469	1,93,469
Works	•	•	•	•	•	•	•	•	59,949	59,949	59,949	59,949
Total	•	•	•	•	•	•	•	•	14,78,635	14,78,635	14,78,635	14,78,635

No. 6. --DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS--*contd.*

Heads.	Expenditure for 1951-52.							
	Charged.		Voted.		Total.		GRAND TOTAL.	
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Total.	Rs.	Rs.
1	2	3	4	5	6	7	8	9
16.--Revenue Account of Irrigation, Navigation, Embankment and Drainage Works --	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
17.-- Interest on Works for which Capital Accounts are kept--								
Irrigation Works	8,74,873	..	8,74,873	..	..	..	8,74,873	
Navigation, Embankment and Drainage Works.	3,05,776	..	3,05,776	..	..	..	3,05,776	
Total	11,80,649	..	11,80,649	..	..	..	11,80,649	
18.--Other Revenue Expenditure Financed from ordinary Revenues --								
A.--IRRIGATION WORKS--								
(1) Works for which no Capital Accounts are kept--								
Maintenance and Repairs . . . . .	..	..	..	14,755	..	..	14,755	14,755
Establishment . . . . .	..	..	..	3,518	..	..	3,518	3,518
Tools and Plant . . . . .	..	..	..	618	..	..	618	618
Total . . . . .	..	..	..	18,891	..	..	18,891	18,891

(2) Miscellaneous Expenditure—							
Establishment	6,939	..	..	..	..	6,939	6,939
Tools and Plant	1,320	1,320	1,320
Other charges	23,386	23,386	23,386
Total	30,545	30,545	30,545
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Total—A.—Irrigation Works	55,436	55,436	55,436

B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—

(1) Works for which no Capital Accounts are kept—

Works	32,53,049	..	..	..	..	32,53,049	32,53,049
Extensions and Improvements	10,029	..	..	..	..	10,029	10,029
Maintenance and Repairs	26,44,138	..	..	..	..	26,44,138	26,44,138
Establishment	17,84,375	..	119	..	..	17,84,375	17,84,494
Tools and Plant	3,56,621	..	..	..	..	3,56,621	3,56,621
Suspense	-1,75,218	..	..	..	..	-1,75,218	-1,75,218
Total	77,72,994	..	119	..	..	77,72,994	77,73,113

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Expenditure for 1951-52.

Heads.	Charged.			Voted.			GRAND TOTAL
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—<i>concd.</i>							
18.—Other Revenue Expenditure financed from ordinary Revenue—<i>concd.</i>							
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>concd</i>							
(2) Miscellaneous Expenditure—							
Establishment . . . . .	..	..	..	22,302	..	22,302	22,302
Tools and Plant . . . . .	..	..	..	3,919	..	3,919	3,919
Other Charges . . . . .	..	..	..	94,596	..	94,596	94,596
Grants-in-aid . . . . .	..	..	..	7,500	..	7,500	7,500
Total . . . . .	..	..	..	1,28,317	..	1,28,317	1,28,317
Total—B.—Navigation, etc.	119	..	..	119	..	79,01,311	79,01,430
Total—A.—Irrigation, etc.	..	..	..	55,486	..	55,486	55,486
GRAND TOTAL	119	..	..	119	..	79,56,747	79,56,866

E.—Debt Services—									
23.—Interest on debt and other obligations—									
A.—INTEREST ON ORDINARY DEBT—									
(i) Rupee Debt—									
Permanent Loan—									
34% West Bengal Loan, 1962	2,92,853	..	..	..	..	..	..	..	2,92,853
Other Items—									
Interest on loans taken from the Central Government.	58,66,673	..	..	..	..	..	..	..	58,66,673
B.—INTEREST ON UNFUNDED DEBT—									
State Provident Funds—									
Interest on General Provident Fund	11,86,925	..	..	..	..	..	..	..	11,86,925
Interest on Indian Civil Service Provident Fund.	51,310	..	..	..	..	..	..	..	51,310
Interest on Indian Civil Service (Non-European Members) Provident Fund.	20,272	..	..	..	..	..	..	..	20,272
Interest on Contributory Provident Funds .	65,514	..	..	..	..	..	..	..	65,514
Interest on Workmen's Contributory Provident Fund.	81	..	..	..	..	..	..	..	81
C.—INTEREST ON OTHER OBLIGATIONS—									
Interest on Depreciation Reserve Fund of Government Bus Services.	22,694	..	..	..	..	..	..	..	22,694
D.—TRANSFERS—									
Deduct—									
Interest transferred to Commercial Departments—									
Irrigation	—15,48,869	..	..	..	..	..	..	..	—15,48,869
Interest transferred to Transport Department for State Buses.	—1,23,660	..	..	..	..	..	..	..	—1,23,660
Interest transferred to Electricity Department for Electricity Schemes.	—30,000	..	..	..	..	..	..	..	—30,000
Interest on Capital advanced to Damodar Valley Corporation.	—40,42,549	..	..	..	..	..	..	..	—40,42,549
Deduct—Total	—57,45,078	..	..	..	..	..	..	..	—57,45,078
Total	17,61,344	..	..	..	..	..	..	..	17,61,344

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Expenditure for 1951-52.

Heads.	Charged.			Voted.			GRAND TOTAL.
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Civil Administration—							
25.—General Administration—							
A.—HEADS OF STATES AND MINISTERS—							
Emoluments of the Governor	46,000	..	46,000	..	..	..	46,000
Secretarial Staff of Governor	1,43,595	..	1,43,595	..	..	..	1,43,595
Staff and House-hold of Governor	1,67,452	..	1,67,452	..	..	..	1,67,452
Sumptuary allowance of Governor	22,500	..	22,500	..	..	..	22,500
Expenditure from Contract allowance	1,31,996	..	1,31,996	..	..	..	1,31,996
Tour Expenses	63,293	..	63,293	..	..	..	63,293
Ministers . . . . .	..	..	..	5,93,337	..	5,93,337	5,93,337
B.—STATE LEGISLATURES—							
State Legislative Assembly	18,458	..	18,458	5,30,109	..	5,30,109	5,48,567
C.—ELECTIONS—							
Other Election Charges . . . . .	..	..	..	31,06,492	..	31,06,492	31,06,492
D.—SECRETARIATE AND HEADQUARTERS ESTABLISHMENTS—							
Civil Secretariat	676	..	676	75,16,730	..	75,16,730	73,17,406

FINANCE ACCOUNTS. GOVERNMENT OF WEST BENGAL.

Public Service Commission	1,88,418	..	1,88,418	..	..	1,88,418
Board of Revenue, Financial Commissioner and Establishments.	..	..	..	..	2,46,064	2,46,064
Local Fund Audit Establishments . . . . .	..	..	..	..	3,73,213	3,73,213
E.—COMMISSIONERS—						
Commissioners . . . . .	..	..	..	..	3,06,855	3,06,855
F.—DISTRICT ADMINISTRATION—						
General Establishments . . . . .	..	..	..	..	85,05,412	85,05,412
Sub-Divisional Establishments . . . . .	..	..	..	..	14,56,518	14,56,518
Other Establishments . . . . .	..	..	..	..	69,243	69,243
G.—WORKS—						
Original Works . . . . .	..	..	..	..	48,896	48,896
H.—MISCELLANEOUS—						
Discretionary Grants by Heads of States, etc.	..	..	..	..	94,667	94,667
Miscellaneous . . . . .	..	..	..	..	10,30,724	10,30,724
Rehabilitation Programme . . . . .	..	..	..	..	1,05,426	1,05,426
CHARGES IN ENGLAND—						
B.—High Commissioner for India—						
Salaries and expenses of the High Commissioner's Department.	..	..	..	..	1,45,640	1,45,640
Other Items . . . . .	..	..	..	..	17,013	17,013
Total	7,89,358	..	7,89,358	..	2,30,46,399	2,47,26,727

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Expenditure for 1951-52.

Heads.	Charged.			Voted.			GRAND TOTAL.
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>							
27.—Administration of Justice—							
High Court	26,01,414	..	26,01,414	..	..	..	26,01,414
Law Officers . . . . .	..	..	..	7,04,494	..	7,04,494	7,04,494
Administrator General and Official Trustee . . . . .	..	..	..	8,18,022	..	8,18,022	8,18,022
Sheriff and Reporter, Calcutta	29,207	..	29,207	63,387	..	63,387	92,594
Official Assignee . . . . .	..	..	..	1,12,876	..	1,12,876	1,12,876
Official Receiver, Calcutta . . . . .	..	..	..	1,14,334	..	1,14,334	1,14,334
Coroner's Court . . . . .	..	..	..	8,729	..	8,729	8,729
Presidency Magistrates' Courts . . . . .	..	..	..	5,85,574	..	5,85,574	5,85,574
Civil and Sessions Courts . . . . .	..	..	..	53,08,137	..	53,08,137	53,08,137
Courts of Small Causes . . . . .	..	..	..	4,13,348	..	4,13,348	4,13,348
Criminal Courts . . . . .	..	..	..	32,887	..	32,887	32,887
Pledarship and Multitearship Examination charges.	..	..	..	7,336	..	7,336	7,336
Charges in England	6,391	..	6,391	6	..	6	6,396
Total	26,36,512	..	26,36,512	76,69,129	..	76,69,129	1,03,05,641

28.—Jails and Convict Settlements—

Jails . . . . .	..	..	..	..	86,44,624	..	86,44,624	86,44,624
Jail Manufactures . . . . .	..	..	..	..	7,02,408	..	7,02,408	7,02,408
Works . . . . .	..	..	..	..	5,039	..	5,039	5,039
Charges in England . . . . .	..	..	..	..	5,699	..	5,699	5,699
Total . . . . .	..	..	..	..	95,57,770	..	95,57,770	95,57,770

29.—Police—

Presidency Police . . . . .	..	709	..	..	1,95,11,507	..	1,95,11,507	1,95,12,216
Superintendence . . . . .	..	..	..	..	5,42,817	..	5,42,817	5,42,817
District Executive Force . . . . .	..	..	..	..	3,30,45,903	..	3,30,45,903	3,30,45,903
Police Training Schools . . . . .	..	..	..	..	5,29,171	..	5,29,171	5,29,171
Special Police . . . . .	..	..	..	..	11,61,050	..	11,61,050	11,61,050
Railway Police . . . . .	..	..	..	..	4,53,966	..	4,53,966	4,53,966
Criminal Investigation Department . . . . .	..	..	..	..	20,57,400	..	20,57,400	20,57,400
Works . . . . .	..	..	..	..	3,06,747	..	3,06,747	3,06,747
Charges in England . . . . .	..	..	..	..	29,400	..	29,400	29,400
Total . . . . .	..	709	..	..	5,76,37,961	..	5,76,37,961	5,76,38,670

30.—Ports and Pilots—

B.—OTHER PORTS—								
Charges for Pooled Launches . . . . .	..	..	..	..	4,73,862	..	4,73,862	4,73,862
Ports establishments . . . . .	..	..	..	..	68,571	..	68,571	68,571
Miscellaneous . . . . .	..	..	..	..	3,26,369	..	3,26,369	3,26,369
Total . . . . .	..	..	..	..	8,68,802	..	8,68,802	8,68,802

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Expenditure for 1951-52.

Heads.	Charged.			Voted.			GRAND TOTAL.
	Out of Consolli- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consolli- dated Fund.	Out of Contin- gency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>							
36.—Scientific Departments—							
Grants-in-aid and Donations to Scientific Societies and Institutes.	..	..	..	1,30,959	..	1,30,959	1,30,959
Total	..	..	..	1,30,959	..	1,30,959	1,30,959
37.—Education—							
A.—UNIVERSITY—							
Grants to University . . . . .	..	..	..	15,25,000	..	15,25,000	15,25,000
Government Arts Colleges . . . . .	..	..	..	26,76,240	..	26,76,240	26,76,240
Grants to non-Government Arts Colleges . . . . .	..	..	..	9,13,505	..	9,13,505	9,13,505
Government Professional Colleges . . . . .	..	..	..	4,54,414	..	4,54,414	4,54,414
Grants to non-Government Professional Colleges.	..	..	..	33,848	..	33,848	33,848
B.—SECONDARY—							
Government Secondary Schools . . . . .	..	..	..	20,26,519	..	20,26,519	20,26,519
Direct grants to non-Government Secondary Schools.	..	..	..	16,95,796	..	16,95,796	16,95,796
Grants to Local Bodies for Secondary Education.	..	..	..	32,45,100	..	32,45,100	32,45,100

FINANCE ACCOUNTS. GOVERNMENT OF WEST BENGAL.

C.—PRIMARY—									
Government Primary Schools	• • • • •	••	3,48,455	••	3,48,455	••	3,48,455	••	3,48,455
Direct grants to non-Government Primary Schools.	••	••	8,51,327	••	8,51,327	••	8,51,327	••	8,51,327
Grants to local bodies for primary education	••	••	46,56,989	••	46,56,989	••	46,56,989	••	46,56,989
D.—SPECIAL—									
Government Special Schools	• • • • •	••	11,02,070	••	11,02,070	••	11,02,070	••	11,02,070
Direct grants to non-Government Special Schools.	••	••	5,38,861	••	5,38,861	••	5,38,861	••	5,38,861
E.—GENERAL—									
Director	• • • • •	••	3,27,637	••	3,27,637	••	3,27,637	••	3,27,637
Inspection	• • • • •	••	7,77,870	••	7,77,870	••	7,77,870	••	7,77,870
Scholarship	• • • • •	••	4,89,516	••	4,89,516	••	4,89,516	••	4,89,516
Special Development Programme	• • • • •	••	89,08,391	••	89,08,391	••	89,08,391	••	89,08,391
Miscellaneous	• • • • •	••	22,20,802	••	22,20,802	••	22,20,802	••	22,20,802
Works	• • • • •	••	5,017	••	5,017	••	5,017	••	5,017
Amount transferred to the Fund for promotion of education amongst educationally backward classes.	••	••	8,41,000	••	8,41,000	••	8,41,000	••	8,41,000
Expenditure from the Fund for promotion of education amongst educationally backward classes.	••	••	10,40,984	••	10,40,984	••	10,40,984	••	10,40,984
Deduct—Amount met from the Fund for promotion of education amongst educationally backward classes.	••	••	—10,40,984	••	—10,40,984	••	—10,40,984	••	—10,40,984
F.—CHARGES IN ENGLAND—									
B.—High Commissioner	• • • • •	••	1,15,398	••	1,15,398	••	1,15,398	••	1,15,398
Total—Education		••	8,36,44,745	••	8,36,44,745	••	8,36,44,745	••	8,36,44,745

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Expenditure for 1951-52.

Heds.	Charged.			Voted.			GRAND TOTAL.	
	Out of Conso- dated Fund.	Out of Contn- gency Fund.	Total.	Out of Conso- dated Fund.	Out of Contn- gency Fund.	Total.	Rs.	Rs.
1	2	3	4	5	6	7	8	8
F.—Civil Administration—<i>contd.</i>								
38.—Medical—								
Medical Establishment	9,13,102	..	9,13,102	9,13,102	9,13,102
Hospitals and Dispensaries	60,000	..	60,000	95,25,498	..	95,25,498	95,25,498	95,25,498
Grants for Medical purposes	5,09,340	..	5,09,340	5,09,340	5,09,340
Medical Colleges and Schools	11,81,165	..	11,81,165	11,81,165	11,81,165
Mental Hospital	8,47,699	..	8,47,699	8,47,699	8,47,699
Chemical Examiner	1,40,043	..	1,40,043	1,40,043	1,40,043
Provincialisation of Sadar and Sub-divisional Hospitals.	27,99,923	..	27,99,923	27,99,923	27,99,923
Works	46,89,606	..	46,89,606	46,89,606	46,89,606
Suspense	16,17,710	..	16,17,710	16,17,710	16,17,710
Special Development Programme	1,06,13,625	..	1,06,13,625	1,06,13,625	1,06,13,625
Charges in England	69,999	..	69,999	69,999	69,999
Total	60,000	..	60,000	8,29,67,770	..	8,29,67,770	8,29,67,770	8,29,67,770

39.—Public Health—

Public Health Establishment	..	13,04,029	..	13,04,029	13,04,029
Grants for Public Health purposes	..	19,98,848	..	19,98,848	19,98,848
Expenses in connection with Epidemic diseases	..	18,09,919	..	18,09,919	18,09,919
Bacteriological Laboratories	..	3,09,011	..	3,09,011	3,09,011
Pasteur Institutes	..	1,00,491	..	1,00,491	1,00,491
Works	..	4,35,120	..	4,35,120	4,35,120
Special Development Programme	..	40,39,750	..	40,39,750	40,39,750
Charges in England	..	2,225	..	2,225	2,225
Total	..	99,99,393	..	99,99,393	99,99,393

40.—Agriculture—

Direction	..	3,07,564	..	3,07,564	3,07,564
Superintendence	..	46,84,010	..	46,84,010	46,84,010
Experimental Farms	..	3,19,464	..	3,19,464	3,19,464
Agricultural Demonstration and Propaganda including public exhibitions and fairs.	..	1,35,13,926	..	1,35,13,926	1,35,13,926
Agricultural Experiments and Research	..	12,76,914	..	12,76,914	12,76,914
Agricultural Education	..	43,383	..	43,383	43,383
Botanical and other Public Gardens	..	4,04,787	..	4,04,787	4,04,787
Grants-in-aid, Contributions, etc.	..	23,240	..	23,240	23,240
Agricultural Development	..	50,047	..	50,047	50,047
Works	..	15,25,911	..	15,25,911	15,25,911
Charges in England	..	3,341	..	3,341	3,341
Total	..	2,21,52,587	..	2,21,52,587	2,21,52,587

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Expenditure for 1951-52.

Heads.	Charged.			Voted.			GRAND TOTAL.
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Civil Administration—<i>concd.</i>							
41.—Veterinary—							
Superintendence	2,27,546	..	2,27,546	2,27,546
Veterinary Education and Research	4,55,992	..	4,55,992	4,55,992
Subordinate establishment	3,29,462	..	3,29,462	3,29,462
Hospitals and Dispensaries	6,75,824	..	6,75,824	6,75,824
Prizes	845	..	845	845
Special Development Programme	48,991	..	48,991	48,991
Charges in England	928	..	928	928
Total	17,33,988	..	17,33,988	17,33,988
42.—Co-operation—							
Superintendence	15,83,308	..	15,83,308	15,83,308
Grants-in-aid	6,000	..	6,000	6,000
Other charges	2,74,407	..	2,74,407	2,74,407
Total	18,69,715	..	18,69,715	18,69,715

43.—Industries and supplies—									
Industries . . . . .	..	..	..	..	..	29,31,390	..	29,31,390	29,31,390
Salt . . . . .	..	..	..	..	..	13,657	..	13,657	13,657
Cinchona Plantations . . . . .	..	..	..	..	..	29,32,044	..	29,32,044	29,32,044
Fisheries . . . . .	..	..	..	..	..	13,36,382	..	13,36,382	13,36,382
Works . . . . .	..	..	..	..	..	67,873	..	67,873	67,873
Special Development Programme . . . . .	..	..	..	..	..	5,92,260	..	5,92,260	5,92,260
Charges in England . . . . .	..	..	..	..	..	14,694	..	14,694	14,694
Total . . . . .	..	..	..	..	..	78,88,300	..	78,88,300	78,88,300
47.—Miscellaneous Departments—									
<i>Labour and Emigration—</i>									
Inspector of Factories . . . . .	..	..	..	..	..	2,09,319	..	2,09,319	2,09,319
Labour . . . . .	..	..	..	..	..	2,28,141	..	2,28,141	2,28,141
<i>Inspection and Tests—</i>									
Inspectors of Steam Boilers . . . . .	..	..	..	..	..	2,21,290	..	2,21,290	2,21,290
<i>Statistics—</i>									
State Statistics . . . . .	..	..	..	..	..	53,608	..	53,608	53,608
<i>Miscellaneous—</i>									
Preservation and translation of ancient manuscripts . . . . .	..	..	..	..	..	6,200	..	6,200	6,200
Administration of Indian Partnership Act, 1932 . . . . .	..	..	..	..	..	9,471	..	9,471	9,471
Administration of Bengal Money Lenders Act, 1940 . . . . .	..	..	..	..	..	13,179	..	13,179	13,179
Controller of Rents . . . . .	..	..	..	..	..	2,42,063	..	2,42,063	2,42,063
Miscellaneous . . . . .	..	..	..	..	..	10,78,056	..	10,78,056	10,78,056
Works . . . . .	..	..	..	..	..	9,492	..	9,492	9,492
Special Development Programme . . . . .	..	..	..	..	..	1,82,406	..	1,82,406	1,82,406
Charges in England . . . . .	..	..	..	..	..	14,108	..	14,108	14,108
Total . . . . .	..	..	..	..	..	22,67,333	..	22,67,333	22,67,333

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Expenditure for 1951-52.

Heads.	Charged.			Voted.			GRAND TOTAL.
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
H.—Civil Works and Miscellaneous Public Improve- ments—							
60.—Civil Works—							
Original Works—Buildings—							
Land Revenue	46,347	..	46,347	46,347
State Excise Duties	43,344	..	43,344	43,344
Registration	54,412	..	54,412	54,412
General Administration	23,453	..	25,82,475	..	25,82,475	26,05,928
Administration of Justice	2,51,347	..	2,51,347	2,51,347
Jails and Convict Settlements	3,72,272	..	3,72,272	3,72,272
Police	20,24,204	..	20,24,204	20,24,204
Education	4,90,494	..	4,90,494	4,90,494
Medical	9,66,807	..	9,66,807	9,66,807
Co-operation	5,140	..	5,140	5,140
Agriculture	71,410	..	71,410	71,410
Veterinary	8,455	..	8,455	8,455
Industries and Supplies	40,087	..	40,087	40,087
Civil Works	2,90,057	..	2,90,057	2,90,057
Stationery and Printing	8,851	..	8,851	8,851

Miscellaneous Departments . . . . .	..	66,284	..	66,284	..	66,284	..	66,284
Original Works—Communications . . . . .	..	79,83,856	..	79,83,856	..	79,83,856	..	79,83,856
Original Works—Miscellaneous . . . . .	..	1,19,247	..	1,19,247	..	1,19,247	..	1,19,247
Original Works—Special Development Programme . . . . .	..	81,32,994	..	81,32,994	..	81,32,994	..	81,32,994
Repairs—	..		..		..		..
Buildings	6,38,647	..	6,38,647	..	6,38,647	..	6,38,647	64,62,966
Communications . . . . .	..	..	..	76,30,254	..	76,30,254	..	76,30,254
Miscellaneous . . . . .	..	..	..	3,702	..	3,702	..	3,702
Establishment	1,08,003	..	1,08,003	20,07,871	..	20,07,871	..	21,15,874
Tools and plant	4,998	..	4,998	5,22,770	..	5,22,770	..	5,27,768
Grants-in-aid	4,00,000	..	4,00,000	7,57,196	..	7,57,196	..	11,57,196
Suspense	-31,230	..	-31,230	-11,60,377	..	-11,60,377	..	-11,91,607
Total	11,43,871	..	11,43,871	3,90,32,818	..	3,90,32,818	..	4,01,76,689
51.A.—Interest on Capital Outlay on Multipurpose River Schemes—								
Mayurakshi Reservoir Project	15,04,908	..	15,04,908	..	..	..	..	15,04,908
Total	15,04,908	..	15,04,908	..	..	..	..	15,04,908
51.B.—Other Revenue Expenditure connected with Multipurpose River Schemes—								
Mayurakshi Reservoir Project								
Barage and Irrigation	..	..	..	96,693	..	96,693	..	96,693
Maintenance and Repairs.	..	..	..	96,693	..	96,693	..	96,693
Total . . . . .	..	..	..	96,693	..	96,693	..	96,693
L.—Electricity Scheme—								
52.A.—Other Revenue Expenditure connected with Electricity Schemes—								
Development Programme . . . . .	..	..	..	1,64,863	..	1,64,863	..	1,64,863
Total . . . . .	..	..	..	1,64,863	..	1,64,863	..	1,64,863

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1951-52.						GRAND TOTAL.
	Charged.			Voted.			
1	2	3	4	5	6	7	8
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
II.—Electricity Schemes—Capital Account within the Revenue Account—							
55.—Capital Outlay on Electricity Schemes—							
Baraopore Electric Supply	2,30,466	..	2,30,466	2,30,466
Deduct—Recoveries on Capital Account	—40,000	..	—40,000	—40,000
Total	1,90,466	..	1,90,466	1,90,466
Cooch Behar Electric Supply	41,812	..	41,812	41,812
Total	2,32,278	..	2,32,278	2,32,278
J.—Miscellaneous—							
54.—Famine—							
A.—Famine Relief—							
Salaries and Establishment	2,48,360	..	2,48,360	2,48,360
Gratuitous Relief	4,08,570	..	4,08,570	4,08,570
Miscellaneous	2,37,360	..	2,37,360	2,37,360
Rehabilitation Programme	13,58,008	..	13,58,008	13,58,008
Works	4,19,335	..	4,19,335	4,19,335
Total	20,68,033	..	20,68,033	20,68,033
54A.—Territorial and Political Pensions—							
Fifty Purses and allowances of Ex-Rulers of							
integrated States and allowances of their							
relatives and servants—							
1.—Integrated States							
Charges in England—							
Allowances for Relatives of the Ex-Ruler of							
Cooch Behar.	1,43,831	..	1,43,831	1,43,831
Total	27,453	..	27,453	27,453
Total	1,71,284	..	1,71,284	1,71,284

55.—Superannuation Allowances and Pensions—							
Superannuation and Retired Allowances	7,63,859	94,25,266	1,63,569	..	94,25,266	95,92,136	..
Compassionate Allowances	..	82,024	..	..	82,024	82,024	..
Gratuities	..	43,207	..	..	43,207	43,207	..
Pensions for distinguished and meritorious services	..	6,000	..	..	6,000	6,000	..
Donations to Provident Funds	..	1,39,077	..	..	1,39,077	1,39,077	..
Allowances and gratuities to Political sufferers, their families and institutions	..	5,47,090	..	..	5,47,090	5,47,090	..
Government contribution paid under the Indian Civil Service Family Pension Rules,	..	1,587	..	..	1,587	1,587	..
Charges in England	37,128	8,14,972	37,128	..	8,14,972	3,52,100	..
Deductions—Pensionary charges transferred to Commercial Departments	..	-2,57,048	..	..	-2,57,048	-2,57,048	..
Total	2,00,987	1,02,65,176	2,00,987	..	1,02,65,176	1,04,56,162	..
56.—Stationery and Printing—							
I.—Stationery—							
Stationery supplied by other Governments	..	16,35,715	..	..	16,35,715	16,35,715	..
Discount on plain paper used with stamps	..	10,639	..	..	10,639	10,639	..
urchase of plain paper used with stamps	..	70,000	..	..	70,000	70,000	..
II.—Printing—							
Government Presses	..	34,05,919	..	..	34,05,919	34,05,919	..
Printing at private presses	..	22,556	..	..	22,556	22,556	..
Cost of printing work done by other Governments.	..	5,446	..	..	5,446	5,446	..
Deductions—Cost of printing work done for other Governments and paying departments.	..	-2,035	..	..	-2,035	-2,035	..
Charges in England	..	13,026	..	..	13,026	13,026	..
Total	..	51,61,966	..	..	51,61,966	51,61,266	..

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1951-52.								GRAND TOTAL.
	Charged				Voted.				
	Out of Consol- dated Fund.	Out of Contri- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contri- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contri- gency Fund.	
1	2	3	4	5	6	7	8	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
J.—Miscellaneous— <i>concid.</i>									
57.—Miscellaneous—									
Donations for charitable purposes	1,47,071	..	1,47,071	..	1,47,071	1,47,071
Petty Establishments	6,66,503	..	6,66,503	..	6,66,503	6,66,503
Irrecoverable temporary loans and advances written off.	1,200	..	1,200	..	1,200	1,200
Rent, rates and taxes	79,371	..	79,371	..	79,371	79,371
Contributions	27,45,858	..	27,45,858	1,16,47,209	..	1,16,47,209	..	1,16,47,209	1,43,93,067
Expenditure on account of State Prisoners and Detenus.	1,18,560	..	1,18,560	..	1,18,560	1,18,560
Expenditure on displaced persons	75,66,041	..	75,66,041	..	75,66,041	75,66,041
Miscellaneous and unforeseen charges	65,50,164	..	65,50,164	..	65,50,164	65,50,164
Special Development Programme	1,687	..	1,687	..	1,687	1,687
Charges in England	4,793	..	4,793	..	4,793	4,793
Loss or gain by exchange	75	..	1,572	..	1,572	..	1,572	1,647
Total	27,45,933	..	27,45,933	2,87,84,171	..	2,87,84,171	..	2,87,84,171	2,95,80,104

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Expenditure for 1951-52.

Heads.	Charged.			Voted.			GRAND TOTAL.
	Out of Consol- dated Fund.	Out of Contingency Fund.	Total.	Out of Consol- dated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
69.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—							
69.—Consolidation of Irrigation, Navigation, Embankment and Drainage Works—							
A.—Irrigation Works—							
(2) Unproductive—							
Works	24,418	..	24,418	24,418
Establishment	-89,360	..	-89,360	-89,360
Tools and Plant	-6,878	..	-6,878	-6,878
Deduct—Receipts and Recoveries on Capital Account.	-1,50,016	..	-1,50,016	-1,50,016
Total	-1,71,826	..	-1,71,826	-1,71,826
Total A.—Irrigation Works	-1,71,826	..	-1,71,826	-1,71,826
Total	-1,71,826	..	-1,71,826	-1,71,826
70.—Civil Administration—Capital Account outside the Revenue Account—							
71.—Capital Outlay on Schemes of Agricultural Improvement and Research—							
Establishment of a Jute Seed Multiplication Farm.	88,477	..	88,477	88,477
Multiplication and distribution of jute seeds	37,021	..	37,021	37,021
Total	1,20,498	..	1,20,498	1,20,498

72.—Capital Outlay on Industrial Development—

Development Programme—

Development of Salt Production	10,586	10,586	10,586	10,586
Acquisition of Land for the Establishment of a Telephone Cable Factory at Midnapur.	2,82,660	2,82,660	2,82,660	2,82,660
Schemes for Industrial Centres	1,81,707	1,81,707	1,81,707	1,81,707
Organisation of Silk Weavers' Co-operative Societies.	55,123	55,123	55,123	55,123
Investment in shares of Commercial Concerns: Bengal Salt Co.	50,000	50,000	50,000	50,000
Deduct—Receipts and Recoveries on Capital account.	—27,500	—27,500	—27,500	—27,500
Total	5,52,586	5,52,586	5,52,586	5,52,586

HH.—Capital Account of Civil Works and Miscellaneous Public Improvements outside the Revenue Account—

§ D-A.—Capital Outlay on Multi-purpose River Schemes.—

Mayurakshi Reservoir Project—

Memajore Dam—				
Works	41,41,872	41,41,872	41,41,872	41,41,872
Tolls and Plants	20,931	20,931	20,931	20,931
Establishment	3,69,712	3,69,712	3,69,712	3,69,712
Surplus	—11,98,630	—11,98,630	—11,98,630	—11,98,630
Deduct—Receipts and Recoveries on Capital Account.	—11,257	—11,257	—11,257	—11,257
Total	33,11,708	33,11,708	33,11,708	33,11,708

Barrage and Irrigation—

Works	1,43,02,886	1,43,02,886	1,43,02,886	1,43,02,886
Tolls and Plants	1,38,304	1,38,304	1,38,304	1,38,304
Establishment	10,72,666	10,72,666	10,72,666	10,72,666
Surplus	—45,53,058	—45,53,058	—45,53,058	—45,53,058
Deduct—Receipts and Recoveries on Capital Account.	—1,85,156	—1,85,156	—1,85,156	—1,85,156
Total	1,04,42,642	1,04,42,642	1,04,42,642	1,04,42,642
Total—Mayurakshi	1,37,54,350	1,37,54,350	1,37,54,350	1,37,54,350

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Expenditure for the 1951-52.									
Heads.	Charged.			Voted.			GRAND TOTAL.		
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
HH.—Capital Account of Civil Works and Miscellaneous Public Improvements outside the Revenue Account.—<i>contd.</i>									
Damodar Valley Project—									
I.—Advances to Damodar Valley Corporation—									
Amount Advanced	6,47,00,000	..	6,47,00,000	6,47,00,000	..	6,47,00,000
<i>Deduct</i> —Government share of the Capital Outlay on the Damodar Valley Project.	—6,15,90,119	..	—6,15,90,119	—6,15,90,119	..	—6,15,90,119
II.—Government share of the Capital Outlay on the Damodar Valley Project.	6,15,90,119	..	6,15,90,119	6,15,90,119	..	6,15,90,119
Total	6,47,00,000	..	6,47,00,000	6,47,00,000	..	6,47,00,000
Total 80-A, etc.	7,84,54,350	..	7,84,54,350	7,84,54,350	..	7,84,54,350
81.—Capital Account of Civil Works outside the Revenue Account—									
Original works—Buildings	1,61,973	..	1,61,973	1,61,973	..	1,61,973
—Communications	2,10,63,932	..	2,10,63,932	2,10,63,932	..	2,10,63,932
Establishment	18,22,347	..	18,22,347	18,22,347	..	18,22,347
Tools and Plant	17,77,572	..	17,77,572	17,77,572	..	17,77,572
Suspense	—30,91,884	..	—30,91,884	—30,91,884	..	—30,91,884
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	—4,72,635	..	—4,72,635	—4,72,635	..	—4,72,635
Total	2,12,61,305	..	2,12,61,305	2,12,61,305	..	2,12,61,305

II.—Capital Account of Electricity Schemes outside the Revenue Account—

81-A.—Capital Outlay on Electricity Schemes

Development Programme—

North Calcutta Rural Electrification Scheme.	..	..	20,02,929	20,02,929
Diesel Electric Pool . . . . .	..	..	1,44,863	1,44,863
Total . . . . .	..	..	21,47,792	21,47,792

81.—Miscellaneous Capital Account outside the Revenue Account—

82.—Capital Account of other State Works Outside the Revenue Account—

Development Programme—

Kanchrapara Area Development Scheme.	..	..	41,34,775	41,34,775
Re-housing of Bustee Dwellers . . . . .	..	..	—1,60,098	—1,60,098
Community Development Project . . . . .	..	..	5,153	5,153

Tollyganj Land Development Scheme Schemes connected with rehabilitation of displaced persons.

	1,97,518	1,97,518
	..	3,061	53,03,803	53,03,803

Total	3,061	94,81,151	94,81,151
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82-B.—Capital Outlay on Road Transport Scheme—

Motor Transport Service	33,99,910	33,99,910
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Total	33,99,910	33,99,910
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FINANCE ACCOUNTS. GOVERNMENT OF WEST BENGAL.

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—concl'd.

Heads.	Expenditure for 1951-52.						GRAND TOTAL.
	Charged.			Voted.			
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	
1	2	3	4	5	6	7	8
A.—Miscellaneous Capital Account outside the Revenue Account—concl'd.							
84—Payments of Committed Value of Pensions—							
Payments in India	15,22,922	..	15,22,922	15,22,922
Payments in England	49,366	..	49,366	49,366
Deductions—Amount financed from ordinary revenues.	-15,72,288	..	-15,72,288	-15,72,288
Net expenditure outside the Revenue Account.
B.—Capital Outlay on State Schemes of Government Trading—							
A.—Grain Purchase Scheme—							
Gross Expenditure	57,61,20,652	..	57,61,20,652	57,61,20,652
Deductions—Receipts and Recoveries on Capital Account.	-55,56,12,560	..	-55,56,12,560	-55,56,12,560
Deductions—Recoveries from other Govern- ments, Departments, etc.	-1,85,01,423	..	-1,85,01,423	-1,85,01,423
Total	20,04,669	..	20,04,669	20,04,669
C.—Other Miscellaneous Schemes—							
Gross Expenditure	6,79,99,728	..	6,79,99,728	6,79,99,728
Deductions—Receipts and Recoveries on Capital Account.	-7,32,85,221	..	-7,32,85,221	-7,32,85,221
Total	-52,85,493	..	-52,85,493	-52,85,493
GRAND TOTAL	-32,56,824	..	-32,56,824	-32,56,824

No. 7.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR.

Nature of Expenditure.	Expenditure during the year.			
	Out of Consoli- dated Fund.	Out of Conti- gency Fund.	Total.	Expenditure to end of the year.
	1	2	3	4
	Rs.	Rs.	Rs.	Rs.
65.—Capital Outlay on Forests	..	..	..	13,500
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—				
A.—Irrigation Works—				
Unproductive—				
Midnapore Canal . . . .	..	..	..	83,06,728
Bakreswar Irrigation Scheme .	..	..	..	7,01,399
Damodar Canal	—1,71,826	..	—1,71,826	1,27,77,824
Total—Unproductive .	—1,71,826	..	—1,71,826	2,17,85,951
Total—A.—Irrigation Works .	—1,71,826	..	—1,71,826	2,17,85,951
B.—Navigation, Embankment and Drainage Works—				
Unproductive—				
Hijli Tidal Canal . . . . .	..	..	..	25,50,805
Cacutta and Eastern Canals .	..	..	..	21,81,852
Sundarbans Steamer Route .	..	..	..	7,52,547
Dredging ' Bidyadhari ' . . .	..	..	..	7,95,709
Dredger ' Burdwan ' . . . . .	..	..	..	13,63,492
Total—B.—Navigation, etc. Works .	..	..	..	76,44,405
Total—Irrigation, Navigation, etc. Works.	—1,71,826	..	—1,71,826	2,94,30,356
Deduct—Amount met out of Revenue.	..	..	..	—45,63,040
Total .	—1,71,826	..	—1,71,826	2,48,67,316

No. 7.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*contd.*

Nature of Expenditure.	Expenditure during the year.			
	Out of Consoli- dated Fund.	Out of Contin- gency Fund.	Total.	Expenditure to end of the year.
	1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
71.—Capital Outlay on Schemes of Agricultural Improvement and Research—				
Multiplication of quality potato seeds, etc.	..	..	..	1,51,346
Establishment of seed multiplication Farms.	..	..	..	83,684
Establishment of jute seed multiplication Farm.	83,477	..	83,477	1,58,458
Brooklyn Ice Plant and Cold Storage.	..	..	..	2,28,164
Tank Improvement . . . .	..	..	..	6,21,809
Creation of a Works and Buildings section under the Directorate of Agriculture.	..	..	..	21,463
Purchase of Tractors for cultivation in Cooch Behar.	..	..	..	39,776
Multiplication and Distribution of jute seeds.	37,021	..	37,021	37,021
Total .	1,20,498	.. .	1,20,498	13,41,721
72.—Capital Outlay on Industrial Development—				
Development Programme—				
Exploitation of coastal and estuarine fisheries and provision of fishing fleet.	—27,500 (a)	..	—27,500 (a)	4,25,996
Scheme for Industrial Centres	1,81,707	..	1,81,707	5,92,880
Organisation of Silk Reelers' Co-operative Societies.	55,123	..	55,123	10,56,677
Development of Salt production.	10,596	..	10,596	1,45,406
Acquisition of Land for the establishment of a Telephone Cable Factory at Mihijam.	2,82,660	..	2,82,660	2,92,621
Investment in shares of Commercial Concerns : Bengal Salt Co.	50,000	..	50,000	1,20,000
Total .	5,52,586	..	5,52,586	26,33,580

(a) Represents Receipts and Recoveries on Capital Account.

No 7.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*contd.*

Nature of Expenditure.	Expenditure during the year.			
	Out of Consoli- dated Fund.	Out of Conti- gency Fund.	Total.	Expenditure to end of the year.
	1	2	3	4
	Rs.	Rs.	Rs.	Rs.
80-A.—Capital Outlay on Multipurpose River-Schemes—				
Mayurakshi Reservoir Project .	1,37,54,350	..	1,37,54,350	4,44,99,874
Damodar Valley Project—				
I.—Advances to Damodar Valley Corporation—				
Amount advanced . . .	6,47,00,000	..	6,47,00,000	13,37,57,633
<i>Deduct</i> —Government share of the Capital Outlay on Damodar Valley Project.	—6,15,90,119	..	—6,15,90,119	(a) —12,55,56,547
II.—Government share of the Capital Outlay on the Damodar Valley Project.	6,15,90,119	..	6,15,90,119	(a) 12,55,56,547
Total .	7,84,54,350	..	7,84,54,350	17,82,57,507
81.—Capital Account of Civil Works outside the Revenue Accounts.	2,12,61,305	..	2,12,61,305	8,07,74,012
81-A.—Capital Outlay on Electricity Schemes—				
Development Programme—				
North Calcutta Rural Electrification Scheme.	20,02,929	..	20,02,929	66,60,827
Diesel Electric Pool . . .	1,44,863	..	1,44,863	3,84,032
Total .	21,47,792	..	21,47,792	70,44,859

(a) Amount of Government share of Capital Outlay to end of the year 1949-50 was shown less in the Finance Accounts of that year by a sum of Rs. 13,27,384. This amount has been corrected in the year under report.

No. 7.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—concl.

Nature of Expenditure.	Expenditure during the year.			
	Out of Consoli- dated Fund.	Out of Conti- nency Fund.	Total.	Expenditure to end of the year.
	1	2	3	4
	Rs.	Rs.	Rs.	Rs.
82.—Capital Account of other State Works outside the Revenue Account—				
Scheme connected with rehabilitation of displaced persons.	53,06,864	..	53,06,864	1,44,36,701
Tollygunge Land Development Scheme.	1,97,518	..	1,97,518	14,29,643
Kanchrapara Area Development Scheme.	41,34,775	..	41,34,775	70,06,410
Re-housing of Bustee Dwellers	—1,60,098	.	—1,60,098	16,48,183
Survey for Underground Railways	..	..	..	6,00,000
Community Development Project	5,153	..	5,153	5,153
Total	94,84,212	..	94,84,212	2,51,26,090
82-B.—Capital Outlay on Road Transport Scheme.	33,99,910	..	33,99,910	1,54,88,323
83.—Payment of Commuted Value of Pensions.	..	..	..	4,73,219
85-A.—Capital Outlay on State Schemes of Government Trading.	—32,58,824	..	—32,58,824	—1,86,80,845 ^(a)
GRAND TOTAL	11,19,90,003	..	11,19,90,003	32,33,39,282 ^(a)

(a) Progressive expenditure increased by Rs. 756 due to correction in the Pre-partition balance.

B.—DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND.**I.—REPORT.****INTRODUCTORY.**

1. Disbursements under Debt, Deposits and Remittance heads, although involving temporary appropriation of Government funds are not ordinarily regarded as expenditure within the meaning of Articles 203 and 204 of the Constitution of India and, except in the case of repayment of Public Debt, and Loans and Advances by Government, are not included in the Appropriation Act passed under Article 204 quoted above. It is, however, obviously essential to maintain a complete and progressive record of the debt, deposit, advance, suspense and remittance transactions as they cannot be ignored when considering the financial position of Government. The management of various receipts and disbursements under these heads constitutes a vital part of the machinery of financial administration. That record is found in this part of the Report and its object is, in the first place, to give a complete enumeration of balances under Debt, Deposits and Remittance heads and, in the second place, to review the current state of the accounts under each head.

2. Except where stated otherwise, the balances in this part of the Report under each head have been duly verified and found to agree with those shown in the separate registers or other records maintained in the Account Office for the purpose in accordance with the prescribed rules, and have also been accepted as correct by the responsible officers concerned where necessary ; and the debits and credits during the year to the various reserve funds and deposit accounts of grants, etc., were for amounts authorised by the relevant Acts or rules of the funds or accounts, and there were no diversions for purposes other than those for which the funds were constituted or the grants were made.

3. Although the process of determination of the assets and liabilities of the merged state of Cooch Behar has not yet been completed, the pre-merger balances of the State were incorporated in the opening balances for the year 1950-51 (as exhibited in the Finance Accounts of the Government of West Bengal 1950-51) and specific heads were opened in the accounts for this purpose, where necessary. Full information regarding the various Local Funds, Deposits, Advances and Suspense heads has not yet been furnished by the administrative authorities. It has, therefore, not been possible to include such items in the relevant broadsheets, and other registers of the Account office and to review them properly. The balances under " Advances Repayable ", " Permanent Advances ", and " Suspense Accounts " continue to be shown in lump under the ordinary account heads instead of being split up into relevant departmental heads for want of adequate details of the transactions.

REVIEW OF BALANCES.

4. The following is the general statement of balances of the Government of West Bengal on the 31st March, 1952 :—

(All figures are in unit of Rupees.)

Debit balance.	Section of the General Account.	Name of Account.	Page.	Credit Balance.
1	2	3	4	5
				Rs.
28,08,03,693	A to M	Government	91	..
		CONSOLIDATED FUND—		
	N	Public Debt	93	40,19,64,856
15,55,74,481	R	Loans and Advances by State Governments.	99	..
		CONTINGENCY FUND	104	50,00,000
		PUBLIC ACCOUNT—		
	O	Unfunded Debt	104	4,37,93,619
	P	Deposits and Advances—		
		(i) Deposits bearing interest	106	9,27,311
		(ii) Deposits not bearing interest—		
		Gross balance	107	14,84,16,217
38,81,561		Investments	107	..
94,62,077		(iii) Advances not bearing interest.	125	..
		(iv) Suspense—		
2,14,80,374		Investments	132	..
4,49,59,521		Other items (Net)	132	..
	S	Remittances—		
81,77,364		. Remittances within India (Net)	136	..
7,27,62,932	V	(Closing) Cash Balance	137	..
60,01,02,003		Total . . . . .	..	60,01,02,003

5. It must be clearly understood that the balances of accounts shown in the statement above are not, and cannot be, regarded as a complete record of the state of affairs or the net financial position of the Government of West Bengal as it is not possible to take into account all the various physical assets of the State such as land, buildings, communications, etc., for which complete statistics are not available and the exact value of which is difficult to estimate. The statement shows the balances of those accounts only for which separate running accounts are kept within the Government books.

The above balances are reviewed in detail in the following paragraphs :—

SECTIONS A to M.—GOVERNMENT ACCOUNT . . . Dr. Rs. 28,08,03,693

6. This is the general closing head in the ledger. Under the system of book-keeping followed in Government Accounts, all balances which are not carried forward from year to year are closed to this head. It is also used as an adjusting head for the purpose of counterbalancing entries which have been included elsewhere in the accounts. The balance under this head, therefore, represents the cumulative results of revenue, capital and other transactions in respect of which no separate progressive balanced accounts are kept. The accounts for the year are given in the following table :—

Dr.	Details.	Cr.
Rs.		Rs.
18,08,89,553	A.—Opening Balance . . . . .	..
	B.—Revenue Receipts for 1951-52	38,52,80,413
37,32,04,550	C.—Expenditure on Revenue Account for 1951-52 . . . . .	..
11,19,90,003	D.—Capital Expenditure outside the Revenue Account for 1951-52.	..
	F.—Closing Balance, Dr.	28,08,03,693
66,80,84,106	Total .	66,80,84,106

7. The opening balance on the 1st April 1951 exceeds the previous year's closing balance by a sum of Rs. 6,43,750. This is due to the fact that the opening balance of certain heads of accounts on the 15th August 1947 were revised under circumstances brought to light after the close of the accounts of the previous year, and that these changes have been carried out in the opening balances for the year under report as detailed below. Corresponding change has been made in the balance of Government Account.

Heads in respect of which the opening balance on 1st April, 1951 has been changed.	Cr. Balance Increase (+) Decrease (—)	Dr. Balance Increase (+) Decrease(—)
	Rs.	Rs.
O.—UNFUNDED DEBT—		
State Provident Funds—		
General Provident Fund	—43,287	..
Contributory Provident Fund	—3,748	..
P.—DEPOSITS AND ADVANCES—		
Civil Deposits—		
Deposits for work done for Public bodies or private individuals	—3,387	..
Permanent Advances . . . . .	..	+10
Accounts with the Reserve Bank . . . . .	..	+57
Suspense Accounts—		
Suspense Account—		
Objection Book Suspense	+49,619	16,765
R.—LOANS AND ADVANCES, ETC.—		
Loans to Municipalities, Port Funds, etc.—		
Loans to Municipalities . . . . .	..	756
Advances to Cultivators—		
Land Improvement Loan . . . . .	..	—514
Miscellaneous Loans and Advances—		
Loans to ex-Detenus . . . . .	..	—372,222
S.—REMITTANCES—		
Remittances within India—		
Cash Remittances, etc.—		
Public Works Remittances	—12,097	..
Adjusting Account with Railways . . . . .	..	—2,66,480
Total	—12,900	—656,650
NET DR. BALANCE		
		—643,750

SECTION N.—PUBLIC DEBT **Cr. Rs. 40,19,64,856**

8. The term "Public Debt" as used in this report is confined to regular loans raised from the public or taken from the Central Government, and does not cover other obligations (whether bearing interest or not), such as State Provident Funds, Depreciation Reserve and other Funds which are dealt with in Sections O and P of this Report. A comparative statement showing the aggregate gross capital liabilities of the Government of West Bengal on the 31st March, 1952 and the capital and other disbursements which are treated as a set-off against these liabilities, will be found in Statement No. 2 of this part of the Report.

"Public Debt" is ordinarily divided into three categories namely (a) "Permanent Debt", (b) "Floating Debt" and (c) "Loans from the Central Government". The term "Permanent Debt" covers such of the loans borrowed by Government in the open market as are intended to have, at the time when they are raised, a currency of more than twelve months. The term "Floating Debt" is applied to borrowings of a purely temporary nature, such as treasury bills or ways and means advances from the Reserve Bank of India, which are to be repaid within twelve months. These balances, which represent the nominal value of outstanding debt on the 31st March, 1952 as distinct from the cash proceeds in respect of the outstanding loans, are reviewed in the following paragraphs. The head "Loans from the Central Government" includes (i) Share of the loans granted to the Government of Bengal and taken over by the newly-formed Government of West Bengal on the 15th August, 1947 as well as (ii) any new loans granted by the Central Government to the Government of West Bengal after that date.

The outstanding balance under "Public Debt" is composed of the following :—

<i>Permanent Debt</i>	<i>Cr. Rs. 1,75,00,000</i>
<i>Floating Debt</i>	<i>Dr. Rs. 55,09,891</i>
<i>Loans from the Central Government</i>	<i>Cr. Rs. 38,99,74,747</i>
	<u><i>Net Cr. Rs. 40,19,64,856</i></u>

Permanent Debt **Cr. Rs. 1,75,00,000**

9. The balance represents the amount raised by the Government of West Bengal in the 3½ per cent West Bengal Loan, 1962, newly opened in the year under report with a view to meet a part of the capital expenditure on certain development schemes, viz., (i) Development of State Roads, (ii) Road Transport Scheme and (iii) North Calcutta Rural Electrification Scheme. The loan was issued at par and will be repaid at par in September, 1962. The proceeds of the loan have been utilised for the purposes for which it was originally raised.

To make necessary provision for repayment of the loan in due course a Sinking Fund has been opened by the Government to be fed with annual contributions commencing from the year 1952-53. A Depreciation Fund has also been opened from the same year which will receive, in each financial year from 1952-53 to 1961-62, a credit equal to 1½ per cent of the total nominal amount of the loan to be utilised for purchasing the securities of the loans for cancellation. In accordance with these provisions a sum of Rs. 13,32,000 has been debited to the head "23.—Appropriation for Reduction or Avoidance of Debt" by transfer to the said Funds, —Rs. 10,69,500 going to the former and —Rs. 2,62,500 to the latter, in the accounts of the year 1952-53. The entire amount has been invested in 4 per cent West Bengal Loan, 1964.

Floating Debt Dr. Rs. 55,09,891

10. The transactions under this major head pertain to the single minor head " Other Floating Loans " and represent cash credit advances taken by Government from the Imperial Bank of India, Calcutta, in connection with food procurement operations and their repayments. The balance under this head is usually a credit balance representing the amount due to the Bank by Government ; but at the close of the year under report there was a debit balance due to the fact that Government had paid to the Bank amounts in excess of requirements. It has been decided that henceforth, such excess payments to the Bank will be accounted for under a Suspense head instead of under the above head. Accordingly the entire debit balance indicated above has been transferred to the Suspense head in the accounts of the year 1952-53.

Loans from the Central Government Cr. Rs. 38,99,74,747

11. The balance comprises (i) the proportionate share of the loans outstanding against the Government of Bengal on the date of partition taken over by the Government of West Bengal and (ii) loans taken from the Central Government after the partition. The details of the Pre-partition loans are given below :—

	Rs.
Loans for Civil Defence Expenditure	62,21,460
Loans to finance the Grow More Food Schemes	6,89,110
Loans for financing Development Projects	55,36,000
Loans for Ways and Means Purposes	70,40,000
Loans for payment to Silk Filature Owners	17,476
Total	1,95,04,046

The above loans all remain outstanding and the terms of repayment have not yet been settled.

The position with regard to the post-partition loans is shown in the table below :—

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1952.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(1) 15th October, 1947.	Ways and Means advance.	2,50,00,000	..	2,50,00,000	Bears interest @ 2 p. c. was repayable by the end of 1948-49 but not repaid. The question of repayment of principal is still under correspondence between the State Government and the Union Government. Interest is being paid regularly.
(2) 31st March, 1948.	Loans for Productive Development Scheme.	40,00,000	..	40,00,000	Bears interest @ 2½ p. c. repayable in 10 years.

Date of loans.	Particulars	Amount.	Amount repaid up to 31st March, 1952.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(3) 15th January, 1949.	Loans for paying West Bengal Government's share of Damodar Valley Corporation.	91,16,000		91,16,000	Bears interest @ 3½ p.c. Repayable in one instalment at the end of 40 years.
(4) 24th May, 1949.	Do. . .	61,00,000		61,00,000	Do.
(5) 18th October, 1949.	Do. . .	22,50,000		22,50,000	Do.
(6) 23rd December, 1949.	Do. . .	88,00,000		88,00,000	Do.
(7) 11th March, 1950.	Do. . .	89,87,000		89,87,000	Do.
(8) 20th April, 1950.	Do. . .	1,05,21,000		1,05,21,000	Do.
(9) 28th July, 1950.	Do. . .	83,29,000		83,29,000	Do.
(10) 3rd January, 1951.	Do. . .	57,24,000		57,24,000	Do.
(11) 29th January, 1951.	Do. . .	57,24,000		57,24,000	Do.
(12) 28th March, 1951.	Do. . .	14,16,000		14,16,000	Do.
(13) 26th June, 1951.	Do. . .	80,10,000		80,10,000	Do.
(14) 25th August, 1951.	Do. . .	99,56,000		99,56,000	Bears interest @ 3½ p.c. Repayable in one instalment at the end of 40 years.
(15) 24th October, 1951.	Do. . .	99,56,000		99,56,000	Do.
(16) 24th January, 1952.	Do. . .	1,15,44,000		1,15,44,000	Bears interest @ 3½ p.c. Repayable at the end of 40 years.
(17) 18th February, 1952.	Do. . .	58,74,000		58,74,000	Do.
(18) 26th March, 1952.	Do. . .	56,71,000		56,71,000	Do.
(19) 31st March, 1952.	Do. . .	64,54,000		64,54,000	Do.
(20) 31st March, 1951.	Share of expenditure of the Damodar Valley Corporation against loan granted by the International Bank.	71,40,000		71,40,000	Terms not finally settled.
(21) 31st March, 1952.	Do. . .	72,35,000		72,35,000	Do.
(22) 31st March, 1949.	Loans for Development Purposes.	99,91,000		99,91,000	Bears interest @ 2½ p.c. Repayable in one instalment on 31st March, 1959. Interest is payable half-yearly on the 30th September and 31st March each year.
(23) 21st March, 1951.	Financial assistance from Central Government for intensive cultivation Schemes.	49,64,000		49,64,000	Bears interest @ 3½ p.c. Repayable in one instalment at the end of ten years.
(24) 31st March, 1952.	Do. . .	1,50,000		1,50,000	Bears interest @ 3½ p.c. Repayable in one instalment at the end of ten years.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1952.	Balance.	Remarks.
1	2	3	4	5	6
		Ra.	Ra.	Ra.	
(25) 16th June, 1949.	Rehabilitation of displaced persons.	10,00,000	..	10,00,000	Terms of repayment not finally settled.
(26) 13th January, 1950.	Do. . .	90,00,000	.	90,00,000	Do.
(27) 1st March, 1950.	Do. . .	1,80,00,000	6,00,000	1,74,00,000	Do.
(28) 2nd July, 1951	Do. . .	2,79,00,000	..	2,79,00,000	Bears interest @ 3½ p.c. Repayable in six years, in five annual equated instalments the first one commencing after one year.
(29) 22nd November, 1951.	Do. . .	1,25,00,000	..	1,25,00,000	Do.
(30) 7th March, 1952.	Do. . .	9,00,000	..	9,00,000	Repayable in six years in three annual equated instalments to commence after three years. Interest 3½ p.c.
(31) 1st March, 1950.	Financing the scheme for dispersal of students.	20,00,000	..	20,00,000	Terms not finally settled.
(32) 16th August, 1950.	Do. . .	20,00,000	..	20,00,000	Bears interest @ 3½ p.c. Repayable in twenty years in seventeen annual equated instalments commencing from the 25th January 1955. Only simple interest being charged during the interim period.
(33) 25th January, 1951.	Do. . .	30,00,000	..	30,00,000	Do.
(34) 31st March, 1952.	Do. . .	10,00,000	..	10,00,000	Do.—(Interest payable @ 3½ p.c.)
(35) 29th March, 1951.	For urban and rural loans.	2,97,00,000	..	2,97,00,000	Interest payable @ 3½ p.c. Repayable in six years in five annual equated instalments commencing after the first year.
(36) 29th March, 1951.	For housing scheme	53,00,000	..	53,00,000	Interest payable @ 3½ p.c. Repayable in twenty years in seventeen annual equated instalments commencing from 28th March, 1955. Only simple interest is payable during the interim period.
(37) 31st March, 1950.	For meeting expenditure on Mayurakshi Project.	86,00,000	..	86,00,000	Interest payable @ 3 p.c. Repayable in one instalment within ten years.
(38) 31st March, 1951.	Do. . .	1,50,00,000	..	1,50,00,000	Interest payable @ 3½ p.c. Repayable in one instalment on the expiry of ten years.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1952.	Balance.	Remarks.
1	2	3	4	5	6
		Ra.	Ra.	Ra.	
(39) 28th March, 1952.	For meeting expenditure on Mayurakshi Project.	2,23,00,000	..	2,23,00,000	Interest payable @ 3½ p.c. Repayable in seven annual equated instalments commencing from 1955-56. Simple interest payable annually during the interim period.
(40) 31st March, 1952.	Loans for Colonisation Scheme.	15,00,000	..	15,00,000	Same as for item (34).
(41) 31st March, 1952.	For sinking tube wells in private colonies set up by displaced persons.	1,80,000	..	1,80,000	Same as for item (30).
(42) 31st March, 1952.	To meet excess expenditure incurred by the State Government during 1950-51 for rehabilitation of displaced persons.	21,18,000	..	21,18,000	Interest payable @ 3½ p.c. Repayable in six years in five annual equated instalments, the first one to commence after one year.
(43) 3rd January, 1952.	For granting type loans.	2,00,00,000	..	2,00,00,000	Same as for item (28).
(44) 8rd January, 1952.	For granting loans to new Secondary Schools.	5,70,000	..	5,70,000	Do.
(45) 31st March, 1952.	Loans for Unionwari Tank Fishery Development Scheme.	3,90,000	..	3,90,000	Interest 2½ p.c. Repayable in three annual equated instalments commencing after one year.
(46) 31st March, 1952.	For Lift Irrigation by Pumping Plants.	10,23,750	..	10,23,750	Do.
(47) 31st March, 1952.	Re-excavation of derilict tanks.	9,00,000	..	9,00,000	Interest 3½ p.c. Repayable in ten annual equated instalments commencing after one year.
(48) 31st March, 1952.	Distribution of disease-free potatoes.	3,06,000	..	3,06,000	Repayable in one instalment with interest @ 2½ p.c. at the end of one year.
(49) 31st March, 1952.	For Sea-fishing with the help of a Danish Expert and Cutters.	3,50,000	..	3,50,000	Repayable in one instalment after five years with interest @ 3½ p.c. payable annually.
(50) 31st March, 1952.	Loans for implementation of Bargadar Scheme.	24,00,000	..	24,00,000	Interest 3½ p.c. Repayable in ten years in nine annual equated instalments commencing after one year.
(51) 6th March, 1951.	For Construction of Hostels for the Bengal Engineering College at Sibpore.	4,00,000	..	4,00,000	Interest free loan repayable in 33 equal annual instalments commencing from 1952-53.
(52) 31st March, 1951.	Do. . .	75,000	..	75,000	Do.
(53) 31st March, 1952.	Do. . .	2,00,000	..	2,00,000	Interest free loan repayable in 33 equal annual instalments commencing from 1953-54.

Date of loans.	Particulars.	Amount.	Amount repaid upto 31st March, 1952.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(54) 31st March, 1952.	Loan for Sonarpore Arapanch Drainage Scheme.	33,00,000	..	33,00,000	Interest payable @ 3½ p.c. Repayable in fifteen annual equated instalments commencing from the 1st July 1953, simple interest being payable during the interim period.
(55) 31st March, 1952.	For giving advance to big growers.	2,00,000	..	2,00,000	Interest 3½ p.c. Repayable in ten annual equated instalments commencing after one year.
(56) 16th February, 1952	For establishment of a jute seed multiplication farm.	3,96,451	..	3,96,451	Interest free loan repayable in four annual instalments by the end of 1955-56.
(57) 31st March, 1952.	For implementing schemes of Training-Cum-Works Centres	1,00,000	..	1,00,000	Same as for item (30).
(58) 31st March, 1952.	For granting loans to schools	5,00,000	..	5,00,000	Same as for item (42).
(59) August, 1951	For development of cotton cultivation.	99,500	..	99,500	Interest free loans repayable by 31st March, 1954.
Total		37,10,70,701	6,00,000	37,04,70,701	

Regarding the loans referred to in items (25), (26) and (27), a sum of Rs. 6,00,000 has been repaid by the Government of West Bengal during the year under report against the three loans combined and interest amounting to Rs. 3,000 has been credited in lump. Proposal has been received from the Government of India for breaking up these loans into separate categories such as, rural, urban, educational, etc., repayable under various terms at varying rate of interest, but the matter has not yet been finalised.

As regards loans mentioned in items (32) and (33) interest falling due for the first year has not yet been paid by the State Government, the matter is under consideration.

No repayment has been effected in respect of the loan referred to in item (35), nor any interest has been paid in respect of the loan in item (36); the cases are under correspondence with the Government of India.

Conditions of repayment have been fulfilled in all other cases.

Government of West Bengal did not consider any amortisation arrangement necessary for repayment of the loans taken from the Central Government.

SECTION R.—LOANS AND ADVANCES**BY STATE GOVERNMENTS**

Dr. Rs. 15,55,74,481

12. This Section of the accounts deals with the transactions in connection with loans and advances granted by State Governments to local bodies, cultivators, etc. The classification of the balances under this head is given in the statement below :—

(1) Loans to Municipalities, Port Funds, etc.—

	Dr. Rs.
Loans to Presidency Corporation, Port Trusts and other Port Funds	1,17,29,195
Loans to Municipalities	59,19,498
Loans to District and other Local Fund Committees	25,26,350
Advances to Cultivators	1,16,09,927
Advances under Special Laws	5,75,438
Miscellaneous Loans and Advances	1,36,73,039
Loans and Advances to displaced persons	10,90,70,018

(2) Loans to Government Servants—

House-building Advances	2,22,250
Advances for purchase of motor conveyances	2,38,646
Advances for purchase of other conveyances	8,905
Passage Advances	1,567
Other Advances	—361
	<hr/>
TOTAL	15,55,74,481

Loans to Presidency Corporations Dr. Rs. 1,17,29,195

13. These represent loans granted to the Calcutta Corporation from time to time for payment of dearness allowance and supply of essential foodstuff to its employees, for financing various schemes made with a view to improve the water supply, sewerage, etc., and also for affording financial help to the Corporation in times of dire necessity. Altogether fifteen loans constitute the balance indicated above and this has been accepted by the Corporation. Out of these loans three have been sanctioned under equated system of repayment and are being repaid regularly. As regards the rest a consolidated scheme of repayment has since been sanctioned by the State Government and repayments are being made accordingly.

Loans to Municipalities Dr. Rs. 59,19,498

14. Loans were granted to municipalities for financing various schemes of water supply, improvement of roads and other development projects.

These are generally very long term loans. Instalments of principal and interest are being recovered regularly except in the case of five municipalities. The matter has been reported to Government.

Loans to District and other Local Fund Committees . Dr. Rs. 25,26,359

15. These loans are meant for affording financial help to the District Boards in carrying out administration and also for the purpose of giving effect to their various schemes. Conditions of repayment are being fulfilled except in the cases of two District Boards and one Union Board. The matter has been reported to Government.

As a result of the revised assessments of cess which was considerably below the original anticipation some loss is apprehended in respect of the loan granted to the 24-Parganas District Board for the Magrahat Drainage Scheme. The interest was fully repaid during 1939-40 and the amounts of cess realised are now being taken towards repayment of principal. The amount outstanding on the 31st March, 1952, in respect of this loan is Rs. 8,26,765. The question of write-off in this case will be taken up by Government in 1954-55 when the actual loss will be ascertained.

Advances to Cultivators Dr. Rs. 1,16,09,927

16. The balance is sub-divided into the following heads :—

	Dr. Rs.
(i) Loans under Land Improvement Act XIX of 1883	17,93,306
(ii) Agriculturists' Loans Act XII of 1884	98,15,818
(iii) Loans to small jute-growers	803
TOTAL	1,16,09,927

17. These loans are provided for under certain Acts of legislature and are primarily intended for affording financial assistance to cultivators in carrying out their work of cultivation especially in times of distress and also in improving lands. Detailed accounts are kept by the District or Revenue authorities who are also responsible for watching the recoveries of principal and interest. Reports have been received from six districts that the amounts of overdue instalments of principal under (i) and (ii) are Rs. 1,07,079 and Rs. 41,35,082. Amounts of overdue interest in those districts under (i) and (ii) are Rs. 34,360 and Rs. 9,18,505. Reports from the remaining districts are awaited.

In the first two cases there are discrepancies amounting to Rs. 5,057 and Rs. 10,371, respectively, between the ledger balances and those of the broad-sheets; these are under reconciliation. Out of Rs. 5,057, the sums of Rs. 1,265, Rs. 1,830 and Rs. 1,658 relate to the years 1945-46, 1949-50 and 1950-51, respectively; while out of Rs. 10,371 the sums of Rs. 67, Rs. 3,000, Rs. 3, Rs. 1,162 and Rs. 1,360 relate to the years 1946-47, 1947-48, 1948-49, 1949-50 and 1950-51, respectively. Certificate of acceptance of

balance is wanting in one case for item (ii).

Advances under Special Laws *Dr. Rs. 5,75,438*

18. The balance is composed of :—

	Dr. Ra.
(i) Zamindary Embankment Advances under Act II (B.C.) of 1882.	5,58,502
(ii) Loans under Bengal Agriculture and Sanitary Improvement Act, 1920.	13,529
(iii) Ramnagar Sapua Khal	3,407
TOTAL .	5,75,438

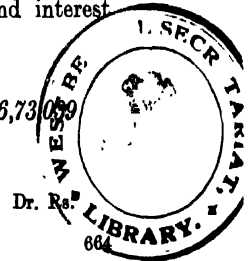
19. The Revenue authorities are responsible for watching the recoveries of principal and interest of these loans. In respect of items (i) and (ii) there are discrepancies amounting to Rs. 3,600 and Rs. 21,015 respectively between the ledger and broadsheet balances of which the latter has since been settled. The correct figure of item (ii) is Rs. 34,544. Out of the former Rs. 1,570 relates to 1950-51. Certificate of acceptance of balance is outstanding for item (iii) and in one case in respect of item (ii). It has been reported by one district that amounts of overdue instalments of principal and interest under (i) are Rs. 1,287 and Rs. 1,732, respectively.

Reports from other districts are awaited.

Miscellaneous Loans and Advances *Dr. Rs. 1,36,730*

20. The details of the balance are :—

(i) Loans to ex-students of the Weaving Institute	2,02,194
(ii) Loans to ex-detenus	6,46,792
(iii) Loans to Co-operative Land Mortgage Bank	42,65,749
(iv) Advances to West Bengal Provincial Co-operative Bank and Multi-purposes Societies.	2,00,000
(v) Loans to Provincial Co-operative Bank for development of Wool Industry in Kalimpong.	42,365
(vi) Loans to Fishermen	32,804
(vii) Loans to Traders	48,500
(viii) Loans to Distressed Tailors	31,79,049
(ix) Cattle Purchase Loan	38
(x) Loans to Aborigines of West Dinajpore	11,12,036
(xi) Loans under Tank Improvement Scheme.	7,04,275
(xii) Loans under the scheme for increased provision for aid to Industries.	40,000
(xiii) Loans to Silk-reelers' and Weavers' Co-operative Society	



	Dr. Rs.
(xiv) Loans to Victoria Institution for Girls	79,230
(xv) Loans to Hooghly Technical Institute	25,000
(xvi) Loans to College of Engineering and Technology, Jadavpore	3,00,000
(xvii) Loans to Kamala Girls School	1,00,000
(xviii) Loans to Manimala Girls College	42,000
(xix) Loans to Bengal Provincial Railway	70,000
(xx) Loans for new management of Barasat-Basirhat Light Railway.	3,00,000
(xxi) Loans to Calcutta University	2,75,000
(xxii) Loans under Grow More Food Campaign	14,06,378
(xxiii) Loans to Individuals and Private Bodies in Cooch Behar .	77,218
(xxiv) Rehabilitation Scheme—Loans to Artisans	1,21,997
(xxv) Rehabilitation Scheme—Excavation of Tank	4,00,000
(xxvi) Rehabilitation Scheme—Loans to sufferers from subversive political activities.	3,750
TOTAL .	1,36,73,039

21. The above loans have been granted to individuals and in some cases to organised bodies under various schemes intended for the benefit of the public or for the relief of distress. Fulfilment of conditions of these loans as well as recoveries thereof are watched by different officers of the State Government.

The balances agree with those in the broadsheets in all cases except for the items (vi), (vii), (ix), (xiii), (xxii), (xxiii) and (xxiv), item (vi) having since been settled. Discrepancies of (a) Rs. 22 for item (vii) relate to 1949-50 ; (b) Rs. 2,832, Rs. 75 and Rs. 447 for item (ix) relate to 1946-47, 1949-50 and 1950-51, respectively ; (c) Rs. 350 for item (xxii) relate to 1950-51 ; and (d) Rs. 75 and Rs. 690 for item (xxiv) relate to 1948-49 and 1949-50, respectively. Certificates of acceptance of balance have been received only in respect of the items (vi), (x), (xi), (xii), (xiv), (xv), (xvi), (xvii), (xviii), (xix), (xx), (xxi), (xxv) and (xxvi). As regards items (i) and (ii) question of writing-off the balances is under consideration. Balance at item (v) includes a wrong debit of Rs. 50,000 which has been adjusted in the accounts for 1952-53. Out of the outstanding balance at item (viii) a sum of Rs. 32,500 has since been withdrawn. Recoveries in respect of item (xi) have been booked under Receipt head and are under readjustment. Balance at item (xxvi) includes a wrong debit of Rs. 2,037 which has been adjusted in the accounts for 1952-53. In respect of items (vi) and (xxvi), amounts reported as overdue are Rs. 218 and Rs. 1,001 on account of principal and Rs. 22 and Rs. 87 on account of interest. As reported by two districts the amounts of overdue principal and interest on account of item (xxiv) are Rs. 4,513 and Rs. 351, respectively. So far report from one district has been received in respect of item (xi) that the amounts of overdue principal and interest are Rs. 192 and Rs. 5, respectively. Reports from other districts and in respect of other items are awaited.

Loans and Advances to Displaced Persons . Dr. Rs. 10,90,70,018

22. The balance consists of:—

	Dr. Rs.
(i) House-building Loans	6,64,80,660
(ii) Loans to Professional men	15,98,608
(iii) Loans to Artisans and Craftsmen	16,23,440
(iv) Loans to Businessmen	2,38,58,277
(v) Loans to Displaced Students	10,70,731
(vi) Loans to Agriculturists	1,33,74,440
(vii) Loans to Colleges	5,56,000
(viii) Loans to Secondary Schools	4,21,747
(ix) Loans under Dispersal Scheme	7,400
(x) Loans for Water Supply	77,000
(xi) Loans to Muslim Migrants	1,725
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TOTAL	10,90,70,018
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23. The total balance differs from that of the broadsheets by a sum of Rs. 1,18,529 of which Rs. 7,510, Rs. (—) 15,830, Rs. 11,565 and Rs. 1,15,284 relates to 1948-49, 1949-50, 1950-51 and 1951-52, respectively. The difference is under reconciliation. The balances are being sub-divided into further detailed heads for which information has been called for from the officers concerned. Certificates of acceptance of balance could not, therefore, be obtained in respect of the above. Different officers of the State Government are responsible for watching the recoveries of principal and interest. Reports have been received from four of the officers that Rs. 10,40,299 is overdue on account of principal and Rs. 59,102 on account of interest, Rs. 12,600 having been considered as doubtful assets in the balance. Reports from other officers are awaited.

Loans to Government Servants—

	Dr. Rs.
(i) House-building Advances	2,22,250
(ii) Advances for purchase of motor conveyances	2,38,646
(iii) Advances for purchase of other conveyances	8,905
(iv) Passage Advances	1,567
(v) Other advances	—361
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TOTAL	4,71,007
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24. Advances are granted to Government servants on certain conditions for building houses, for purchase of conveyances, for meeting the cost of passage overseas in the case of officers of non-Asiatic domicile, and also for certain other purposes. These advances generally carry interest and are recoverable in instalments. In respect of the items (i), (ii) and (iii) there are discrepancies amounting to Rs. 7,910, Rs. 10,256 and Rs. 1,418, respectively, between the ledger and broadsheet balances. Rs. 7,910 relating to item (i) and Rs. 1,619 and Rs. 595 out of Rs. 10,256 and Rs. 1,418 in respect of items (ii) and (iii) respectively have since been settled. The rest which relate to the year under report are under reconciliation. Certificates of acceptances of balances have not been received in eight cases for item (i), in thirty cases for item (ii) and in one case for item (iii).

The *minus* balance shown against item (v) is due to certain erroneous adjustments which have been set right in the accounts for 1952-53.

Contingency Fund Cr. Rs. 50,00,000

25. The credit pertains to the minor head "Appropriation from the Consolidated Fund or from any Reserve Fund".

With a view to providing for the establishment and maintenance of a Contingency Fund under Article 267(2) of the Constitution of India the Contingency Fund of West Bengal Act, 1950, was passed by the State Legislature and a sum of Rs. 50,00,000 was credited to this fund out of the Consolidated Fund of West Bengal in 1950-51. The fund is of the nature of an imprest for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature.

The Fund is held on behalf of the Governor of West Bengal by the Secretary to the Government of West Bengal in the Finance Department.

Advances met out of the Contingency Fund during the year under report have all been recouped within the year.

SECTION O.—UNFUNDED DEBT Cr. Rs. 4,37,93,619

26. The term "Unfunded Debt" is used to describe a number of interest bearing obligations of Government in respect of funds deposited with it for various purposes. The obligations in West Bengal are only on account of:—

State Provident Funds Cr. Rs. 4,37,93,619

27. These are Funds established for the benefit of Government servants contributions to which are, in certain cases, compulsory. Government pays interest on the sums deposited and, in some cases where the Funds in effect represent substitutes for pensions, supplements the deposits by contributions. The accumulated deposits are paid to the depositors on the termination of their service with Government. Temporary withdrawals are, however, permitted in the interval in certain circumstances. The details of these Funds are as shown in the following table:—

	Cr. Rs.
General Provident Fund	3,85,52,393
Indian Civil Service Provident Fund	19,23,957
Indian Civil Service (Non-European Members) Provident Fund	6,95,730
Contributory Provident Fund	26,18,757
Other Miscellaneous Provident Funds	2,782
TOTAL	4,37,93,619

In respect of the first four Funds the balances shown above differed from the sum totals of the balances at credit of individual subscribers by Rs. 27,46,754, Rs. 28,792, Rs. —414 and Rs. 1,73,658, respectively. Out of these, differences amounting to Rs. 26,99,199, Rs. 25,160, Rs. —904 and Rs. 1,96,944 respectively are due to segregation in the accounts of receipts and payments relating to Pre-partition period under the head "Undivided Bengal Suspense" for settlement with East Pakistan. The remaining differences are mostly on account of unallocated net credits which are yet to be transferred to Pakistan or to be distributed to the ledger accounts of individual subscribers in West Bengal. This process of allocation is in progress and after the adjustments made to end of February, 1953, the unadjusted balances under the heads General Provident Fund and the Indian Civil Service (Non-European Members) Provident Fund stood as Rs. 52,419 and Rs. 392 respectively, those in respect of the other two heads having since been fully adjusted. The discrepancies relate to the year 1947-48 and are under reconciliation.

The balances at credit of the individual subscribers on the 31st March, 1952, have been communicated to them.

General Provident Fund *Cr. Rs. 3,85,52,393*

28. Subscribers to this Fund include permanent Government servants in superior service except those who have been required or permitted to subscribe to a Contributory Provident Fund. They exclude members of the Indian Civil Service for whom separate Funds exist. Government servants in temporary superior service are also permitted to join this Fund on certain conditions.

Indian Civil Service Provident Fund *Cr. Rs. 19,23,957*

29. The balance under this head represents compulsory deductions made from the salaries of members of the Indian Civil Service which are funded for the benefit of the officers concerned.

*Indian Civil Service (Non-European Members)
Provident Fund* *Cr. Rs. 6,95,730*

30. This Fund was established on the 1st January, 1931, and is open only to Non-European Members of the Indian Civil Service.

Contributory Provident Fund *Cr. Rs. 26,18,757*

31. This Fund was started for the benefit of certain non-pensionable Government servants.

Other Miscellaneous Provident Funds *Cr. Rs. 2,782*

32. The entire balance relates to the Non-pensionable Officers' Provident Fund.

SECTION P.—DEPOSITS AND ADVANCES—

33. This section is divided into four parts, namely :—

	Dr Rs.	Cr. Rs
(1) Deposits bearing interest . . . . .	..	9,27,311
(2) Deposits not bearing interest—		
Gross Balance . . . . .	..	14,84,16,217
Investments	38,81,569	..
(3) Advances not bearing interest	94,62,077	..
(4) Suspense—		
Investments	2,44,80,375	..
Other items (Net)	4,49,59,526	..
	<hr/>	<hr/>
TOTAL	8,27,83,533	14,93,43,528
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Deposits bearing interest Cr. Rs. 9,27,311

34. This part consists of the following :—

	Cr. Rs.
(i) Reserve Funds—	
Depreciation Reserve Fund of Government Bus Services	8,47,700
Depreciation Reserve Fund—Electricity	59,000
(ii) Other Deposits—	
Deposit Account of Electricity Scheme	20,611
<i>Depreciation Reserve Fund of Government Bus Services</i>	<i>Cr. Rs. 8,47,700</i>

35. The Depreciation Reserve Fund was created for the West Bengal Government Bus Services with effect from 1948-49. The Fund is credited with the contributions made on a yearly basis out of the Revenue Account of State Buses and is designed to meet the cost of replacement of buses, plant, machinery, etc.

The balance has been accepted by the Government of West Bengal.

Depreciation Reserve Fund—Electricity *Cr. Rs. 59,000*

36. This Depreciation Reserve Fund has been created by the Government of West Bengal in the accounts of the year 1951-52 for the operation of the Electricity Schemes at Barrackpore and Cooch Behar. The Fund is credited

with the contributions made out of the Revenue Account of the Electricity Schemes. Cost of renewals and replacements of plant and machinery, etc., are to be met from this Fund.

Deposit Account of Electricity Scheme . . . Cr. Rs. 20,611

37. Security Deposits realised from the consumers of electricity are recorded under this head. Government have decided that these deposits should, in future, be invested in National Savings Certificates.

Deposits not bearing interest—

	Dr. Rs.	Cr. Rs.
Gross Balance . . . . .	..	14,84,16,217
Investments	38,81,561	..

38. This part consists of two main divisions, namely :—

	Dr. Rs.	Cr. Rs.
(1) Reserve Funds—		
Gross Balance . . . . .	..	1,38,29,305
Investments	38,81,561	..
(2) Other Deposit Accounts . . . . .	..	13,45,86,912

Reserve Funds—

Gross Balance	Cr. Rs. 1,38,29,305
Investments	Dr. Rs. 38,81,561

39. These are funds created out of revenue and held in the Government balances on behalf of various departments. The details are as follows :—

	Dr. Rs.	Cr. Rs.
West Bengal Famine Insurance Fund—		
Gross Balance . . . . .	..	15,04,067
Investments	13,93,109	..
Fund for the promotion of education amongst educationally backward classes.	..	3,81,322
Depreciation Reserve Fund—		
Government Presses . . . . .	..	6,38,914
General Reserve Fund for Cooch Behar—		
Gross Balance . . . . .	..	1,13,05,002
Investments	24,88,452	..
Total	{	1,38,29,305
	Gross Balance . . . . .	..
	Investments	38,81,561
	}	..

West Bengal Famine Insurance Fund—

<i>Gross balance</i>	. . . . .	<i>Cr. Rs. 15,04,067</i>
<i>Investments</i>	. . . . .	<i>Dr. Rs. 13,93,109</i>

40. This Fund was created by the Government of Bengal under the Bengal Famine Insurance Fund Act, 1937, with effect from 1938-39 with an initial contribution of Rs. 10 lakhs from the Provincial revenues. Further contributions to the Fund from the Provincial revenues amounted to Rs. 2,03,000 in 1939-40 and Rs. 2,00,000 in 1940-41. No expenditure has so far been incurred from the Fund and the interest realised from investment of the Fund money has contributed to the augmentation of the Fund.

The gross balance consists of a cash balance of Rs. 1,10,958 and Securities amounting to Rs. 13,93,109 as calculated on their purchase price. The details of the securities are shown below :—

	Rs.
(i) 3 per cent. Loan of 1963-65 for Rs. 10,10,600 purchased at	9,93,546*
(ii) Treasury Bills for Rs. 4,00,000 purchased at	3,99,563

The market value of the former on the 31st March, 1952, was Rs. 9,33,542.

*The interest due on this security has not been credited to the Fund after partition but kept by the Reserve Bank of India, Calcutta, in a Suspense Account pending allocation between the Governments of East and West Bengal.

The Fund is administered by the Finance Department of the Government of West Bengal.

Fund for the promotion of education amongst educationally backward classes *Cr. Rs. 3,81,322*

41. The Fund is intended for advancement of education of members of the backward classes and is financed by contributions from the Government of West Bengal. The expenditure incurred for this purpose is in the first instance booked under "37.—Education" and finally charged to the Fund.

The Fund is controlled by the Director of Public Instruction, West Bengal.

Depreciation Reserve Fund—Government Presses . *Cr. Rs. 6,38,914*

42. A Depreciation Reserve Fund was created for the West Bengal Government Presses on the introduction of a revised system of Press accounts with effect from 1927-28. This Fund is credited with depreciation calculated on the depreciated value of the plant, machinery and furniture in use in the Presses as also with the residual book value of plant, machinery and furniture disposed of during the year. Appropriations are made from the Reserve to meet the cost of replacement of plant, machinery, etc. The balance has not been accepted by the Government of West Bengal as there were certain discrepancies to be reconciled by the West Bengal Government Press and Forms Department. Steps have since been taken to settle them in the Accounts for 1952-53.

General Reserve Fund for Cooch Behar—

Gross Balance	Cr. Rs.	1,13,05,002
Investments	Dr. Rs.	24,88,452

43. This Fund is intended to accommodate the surplus assets of the former State of Cooch Behar on the date of its merger with West Bengal. It is earmarked for being spent for the benefit of the people of Cooch Behar. The Fund is administered by the Government of West Bengal in consultation with the Government of India. It is sub-divided into two heads, viz., (i) General Reserve Fund and (ii) General Reserve Fund Investment Account.

The gross balance as indicated above represents credit balance under the head "General Reserve Fund" while the debit balance as under "Investment" represents the debit balance under the head "General Reserve Fund Investment Account".

(i) The head "General Reserve Fund" was credited provisionally with the cash balance of the former State of Cooch Behar which comprised cash as well as securities, shares and deposits lying with the State Bank of Cooch Behar and the Imperial Bank of India. The receipts on account of interest, dividend, etc., on securities and shares belonging to the Fund are also credited to this head. Disbursements on account of nation building schemes of Cooch Behar are to be recorded under this head. The amount of the General Reserve Fund has not yet been finally determined by Government.

(ii) The head "General Reserve Fund Investment Account" was debited with the value of securities and shares which have been duly transferred in the name of the Government of West Bengal. This head also included a sum of Rs. 6,00,000 lying with the Cooch Behar State Bank.

The balance shown against the head "Investments" which should properly indicate the value of the shares and securities, etc., still held by the Banks has not been acknowledged by the Banks, the matter being under correspondence.

Other Deposit Accounts	Cr. Rs.	13,45,86,912
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44. The account is sub-divided into the following heads :—

	Cr. Rs.
Deposits of Local Funds	1,48,07,461
Civil Deposits	10,99,24,640
Other Accounts	98,54,811
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TOTAL	13,45,86,912
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Deposits of Local Funds	Cr. Rs.	1,48,07,461
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45. These are mostly cash balances in the current accounts of Local Funds and other local authorities which are permitted to utilise Government treasuries as their Banks. Each Fund has an Administrator, either a public

officer or a Committee, and the verification consists firstly in reconciling figures as between the broadsheets which are posted from the treasury *plus* and *minus* memoranda and the ledger, and secondly in ascertaining how far the administrator accepts the balance standing at his credit on the Government books. The funds are reviewed in detail in the following paragraphs :—

46. The balance is distributed among the following classes of funds :—

	Cr. Rs.
(a) District Funds	21,45,916
(b) Municipal Funds	21,99,655
(c) Education Funds	99,11,473
(d) Medical and Charitable Funds	47,836
(e) Other Miscellaneous Funds	5,02,582
TOTAL .	<u>1,48,07,461</u>

(a) *District Funds* Cr. Rs. 21,45,916

47. The balance is composed of :—

	Cr. Rs.
(i) District Funds	21,11,870
(ii) Union Funds	2,505
(iii) Village Chowkidari Fund in Cooch Behar	31,741
TOTAL .	<u>21,45,916</u>

48. In respect of the District Funds there is a discrepancy of Rs. 141 between the ledger and broadsheet balances which is composed of two items of Rs. 82 and Rs. 59 relating to the years 1944-45 and 1949-50 respectively; these are under reconciliation. Balances have not been accepted in five cases; these are under correspondence.

Balance in respect of the Union Funds has not been accepted in one case.

As regards item (iii) the Fund was in existence in the Cooch Behar State in connection with the chowkidari administration. This Fund is of the nature of Union Funds existing in other districts. Acceptance of balance of this Fund is awaited from the Cooch Behar authorities.

(b) *Municipal Funds* Cr. Rs. 21,99,655

49. The balance is composed of :—

	Cr. Rs.
(i) Municipal Funds	16,91,924
(ii) Garden Reach Municipality Improvement Fund	5,07,731
TOTAL .	<u>21,99,655</u>

50. The first item represents the ordinary cash balance of the municipalities which are in account with the Government treasuries while the second one represents the Fund intended for carrying out improvement works within the Garden Reach Municipality.

As regards item (i) there is a discrepancy of Rs. 5,656 between the ledger and broadsheet balances out of which Rs. 4,445 relates to the year 1950-51. A sum of Rs. 168 has since been settled, and the rest is under reconciliation. Eighteen municipalities have not accepted the balances shown against them and the matter is under correspondence.

The balance pertaining to item (ii) has been accepted by the administrator of the Fund.

(c) *Education Funds* Cr. Rs. 99,11,473

51. This balance is distributed among the following funds :—

	Cr. Rs.
(i) Secondary Education Fund	23,93,902
(ii) Presidency College Graduate Scholarship Fund	—2,231
(iii) District Primary Education Fund	75,20,829
(iv) Durga Charan Laha's Scholarship Fund	—1,409
(v) Education Funds in Cooch Behar	382
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TOTAL	99,11,473
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52. A discrepancy amounting to Rs. 27,008 between the ledger balance and that of the broadsheet in respect of item (iii) is composed of two items of Rs. 27,258 and Rs.—250 relating to the years 1950-51 and 1951-52 respectively, and is under reconciliation.

Certificates of acceptance of balance in respect of item (i) and (iv) have been received. In respect of item (ii) there is a discrepancy between the ledger balance and that accepted by the administrator. The discrepancy is under reconciliation. In respect of item (iii) certificates have been received in all but one case, but in three cases there are discrepancies between the accepted balance and the broadsheet balance. Action has been taken to get the wanting certificate as well as for settling the aforesaid discrepancies.

The *minus* balances against items (ii) and (iv) have been set right by further credits in the next year.

As regards item (v) the balance mostly represents the pre-merger balance of the Cooch Behar State now included in the accounts of West Bengal. Reference has been made to the district authorities regarding acceptance of the balances by the administrators.

53. The constitution and nature of the transactions of the Funds are briefly given below :—

(i) *Secondary Education Fund*.—The Fund has been constituted by the Government of West Bengal under the provisions of the West Bengal Secondary

Education Act, 1950, with an initial contribution of Rs. 30,00,000. A Board of Secondary Education has been set up for exercising control over the Secondary Schools of the State and conducting examinations (hitherto done by the Calcutta University), and expenses as required by the Board is to be met from this Fund. Contributions from Government and examination fees are the principal sources of income of this Fund. The President of the Board is the administrator of the Fund.

(ii) *Presidency College Graduate Scholarship Fund*.—The Fund was created from the invested funds of the old Hindu College for the grant of a fixed number of scholarships. The Director of Public Instruction, West Bengal, is the administrator of the Fund.

(iii) *District Primary Education Fund*.—This Fund was created for the introduction of compulsory primary education in Bengal under the provisions of the Bengal Primary Education Act, 1930. The income of the Fund is derived from education cesses levied under the said Act, contributions from Government and other miscellaneous receipts. The Presidents of the District School Boards constituted under the Act are the administrators of the Fund. The accounts of the Fund are maintained under proper account rules framed by Government.

(iv) *Durga Charan Laha's Scholarship Fund*.—The Fund was created with an endowment of Rs. 50,800 made by the late Maharaja Durga Charan Laha, C.I.E., for the benefit of poor students. The Director of Public Instruction, West Bengal, is the administrator of the Fund.

(v) *Education Funds in Cooch Behar*.—There are three separate funds, viz., (i) Bhuban Nath Scholarship Fund, (ii) Temple Scholarship Fund and (iii) Victoria College Hostel Fund. The last-named Fund is administered by the Principal, Victoria College, Cooch Behar.

(d) *Medica and Charitable Funds* Cr. Rs. 47,835

54. The balance is composed of the following :—

	Cr. Rs.
(i) Pilgrims' Lodging House Fund	939
(ii) Bengal Famine Orphan Fund	17,014
(iii) Ramlal Mukherjee's Endowment Fund	11,037
(iv) Sibapada Roy Chowdhury's Funds (Nos. 1 and 2)	13,466
(v) Medical and Charitable Funds in Cooch Behar	5,379
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TOTAL	47,835
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55. Balances in respect of the items (ii), (iii) and (iv) agree with those in the broadsheets. Only in respect of item (i) there is a discrepancy of Rs. 177 relating to the year 1949-50 which is under reconciliation. Certificate of acceptance of balance has been received in the first four cases.

As regards item (v), this consists of the balances of a few separate funds. Reference has been made to the authorities concerned for acceptance of balance.

56. The nature of the transactions of these Funds is briefly indicated below :—

(i) *Pilgrims' Lodging House Fund*.—This Fund is made up of the fees and fines paid by the keepers of lodging houses maintained for the reception of pilgrims under Act II of 1879 and Act IV of 1871. The income of the Fund is utilised for sanitary improvement of the towns or places in which the lodging houses are situated and also for sanitary improvement of pilgrims' halting places and roads leading to such towns or places. The fund is administered by the District Magistrate concerned.

(ii) *Bengal Famine Orphan Fund*.—The Fund was created by the Government of Bengal in 1898 out of the contributions made by the Bengal Committee of the Indian Famine Charitable Relief Fund and the balance of the Bengal Charitable Relief Fund for the maintenance of the orphans left unprovided for at the end of the famine of 1896-97. The income of the Fund is derived from the interest on the securities in which the Fund money is invested. The Fund is under the administrative control of the Secretary to the Government of West Bengal, Land and Land Revenue Department.

(iii) *Ramlal Mukherjee's Endowment Fund*.—The Fund was created by the Government of Bengal out of an endowment of Rs. 50,000 made by the late Babu Ramlal Mukherjee for the relief of distress brought about by flood or scarcity in any part of Bengal. The income of the Fund is derived from the interest on the securities in which the Fund money is invested. The Fund is under the administrative control of the Government of West Bengal, Land and Land Revenue Department.

(iv) *Shivapada Roy Chowdhury's Funds (Nos. 1 and 2)*.—The Funds were created by the Government of Bengal out of the endowments made by Raja Sarat Chandra Roy Bahadur of Chanchal for the maintenance and education of the students of the Calcutta Deaf and Dumb School and the Industrial Home and School for blind children. The Secretary to the Government of West Bengal, Agriculture and Industries Department is the administrator of the Funds

(v) *Medical and Charitable Funds in Cooch Behar*.—There are three separate Funds, viz., (i) Anti-Tuberculosis Fund created with a view to combat Tuberculosis menace in the Cooch Behar State, (ii) Anti-Cholera Fund, now practically closed retaining only a very small balance and (iii) Sadar Hospital Fund. The first-named Fund was administered by the Cooch Behar Durbar, while the last-named one is under the administrative control of the Civil Surgeon, Cooch Behar.

(e) *Other Miscellaneous Funds* Cr. Rs. 5,02,582

57. This balance is composed of the following :—

	Cr. Rs.
(i) Zoological Garden Fund	15,484
(ii) Christian Burial Board Fund	20,521
(iii) Mohamedan Burial Board Fund	2,247
(iv) K. G. Engineering Institute Fund	-17,204
(v) B. L. Mukherjee's Trust Fund	5,742
(vi) Cinematograph Act Fund	1,28,145
(vii) Bengal State-aid to Industries Act Fund	15,829
(viii) Fire Brigade Fund	15,613
(ix) Mohsin Endowment Fund	46
(x) Other Miscellaneous Funds in Cooch Behar	3,16,159
TOTAL	5,02,582

58. The balances in respect of the items (v), (vi) and (ix) differ from those in the broadsheets by Rs. 177, Rs. 60 and Rs. 21 respectively. These discrepancies which relate to the years 1949-50, 1950-51 and 1948-49 respectively are under reconciliation. Certain erroneous adjustments were made in respect of item (viii) during the year under report which have been rectified in the accounts of 1952-53. Certificates of acceptance of balance have not been received in the cases of the items (iii) and (vi).

Minus balance against the item (iv) is due to omission of certain credits in the accounts of the year under report which has been set right in the accounts of 1952-53.

Due to the provincialisation of the Fire Services and the abolition of the Fire Brigade Fund with effect from the 18th April 1950, it was decided by the State Government that the balance of the said Fund should be transferred to the State Revenue. As the settlement of the pre-merger assets and liabilities of the Fund is still under correspondence with Government, the outstanding balance has not been so transferred as yet.

Item (x) consists of a number of miscellaneous funds for which proper details are not available. Nor has it been possible to obtain certificates of acceptance of their balances.

59. The constitution and nature of the transactions of the funds are briefly given below :—

(i) *Zoological Garden Fund*.—The income of the fund is derived from the fees paid by the visitors to the Zoo and the annual contribution of Rs. 16,000 made by Government. The Fund was created for the upkeep of the Zoological Garden at Alipore.

(ii) *Christian Burial Board Fund & (iii) Mohamedan Burial Board Fund.*—These two funds were created under different Acts of the Legislature for recording the transactions in connection with the maintenance of the burial grounds in Calcutta and its suburbs and are administered by Committees appointed on this behalf. The income of the latter Fund is derived from contributions from the Government and that of the former from the interest accruing on the endowments of the Fund and fees and contributions from the Christian Community.

(iv) *K. G. Engineering Institute Fund.*—This Fund is of the nature of a personal ledger account opened on behalf of the K. G. Engineering Institute at Vishnupur, in the district of Bankura and is administered by the Principal of the said Institute.

(v) *B. L. Mukherjee's Trust Fund.*—The Fund consists of the property of the late Biharilal Mukherjee of Boinchee which vested in Government under his will. The income of the Fund is spent on the improvement of schools and dispensaries and in alleviating the sufferings of the poor and the helpless of his native village and the neighbouring villages.

(vi) *Cinematograph Act Fund.*—This Fund was created under an Act of the Legislature to record receipts and payments in connection with the grant of licenses to cinemas and is under the control of the Board of Censors.

(vii) *Bengal State-aid to Industries Act Fund.*—This Fund was created under the provisions of Bengal Act III of 1931. The Director of Industries, West Bengal, is the administrator of the Fund. The object of the Fund is to render State-aid for furtherance of industries in the State.

(viii) *Fire Brigade Fund.*—The Fund used to be administered by the Commissioner of Police, Calcutta, and derived its income from fees, fines and contributions paid by municipalities as required by Act I of 1893, under which the Fund had been created. The Fund has ceased to be operative with effect from the 18th April 1950. The question of closing the Fund is under consideration of Government.

(ix) *Mohsin Endowment Fund.*—The Fund was created out of an endowment made by Haji Mohamed Mohsin for granting scholarships to Mohamedan students. The fund is now under the control of the Government of West Bengal, pending final allocation of the balance on the 14th August, 1947, between the Governments of East and West Bengal.

(x) *Other Miscellaneous Funds in Cooch Behar.*—This consists of a number of petty miscellaneous funds such as P.W.D. Contribution Fund, Darjeeling Fire Insurance Fund, Famine Reserve Fund, etc. Some of these funds are private funds of the Maharaja of Cooch Behar and his family and should properly be wiped off from Government Books. Full details regarding the administration of these funds have not yet been available. The matter is under correspondence.

Civil Deposits Cr. Rs. 10,99,24,640

60. The transactions brought to account under this head relate mainly to sums deposited with Government in the daily course of public business by or on behalf of the members of the public. The following are the details of the balance :—

	Cr. Rs.
(i) Revenue Deposits	1,89,64,187
(ii) Cess collection for other districts	9,01,444
(iii) Cooch Behar <i>Debottar</i> Fund	91,140
(iv) Cooch Behar General Deposits	50,392
(v) Civil Courts' Deposits	1,91,17,848
(vi) Small Cause Courts' Deposits	68,863
(vii) Criminal Courts' Deposits	17,24,500
(viii) Personal Deposits	4,19,70,249
(ix) Police Deposits	3,36,864
(x) Litigation Fund	40,813
(xi) Warders' Benefit Fund	24,092
(xii) Vagrancy Directorate : Benefit Fund for the guarding and menial staff	256
(xiii) Public Works Deposits	1,40,49,066
(xiv) Construction Board Deposits	8,53,121
(xv) Charitable Endowment Fund	5,00,992
(xvi) Deposits of Jute Cess Fund	1,62,124
(xvii) Unclaimed deposits in the General Provident Fund	36,168
(xviii) Unclaimed deposits in the Contributory Provident Fund	1,695
(xix) Deposits on account of cost price of liquor, ganja and bhang	3,54,583
(xx) Deposits for work done for Public bodies or private individuals	70,15,928
(xxi) Deposits of the Chairman, Calcutta Improvement Trust	8,03,611
(xxii) Deposits for sanitary works done for local bodies	22,15,534
(xxiii) Deposits on account of sale proceeds of stocks of black-listed shops and private hoarders	41,002
(xxiv) Deposits for evacuation of Displaced Persons from East Bengal	162
TOTAL	10,99,24,640

61. There are two entirely different systems of deposit accounts. The first may be called the detailed plan, in which every receipt is treated as a separate item and every payment charged against the relevant and particular receipt. The second is the ledger plan, that is, a running account is

kept of receipts and payments on some particular account (an estate, an institution, etc.). To every ledger account there is an "Administrator" the person authorised to pay money into the treasury or draw it out. Deposits kept in the latter plan are termed "Personal Deposits".

The method of verification of the balance on the first plan is as follows :—

The receipts and payments which are recorded in detail in deposit registers are posted monthly by totals into a proof sheet which provides columns for recording the repayment of deposits credited in the same year and in each of the three preceding years. At the end of the year, balances are struck upon the proof sheet separately for the different districts for each of the four years. The balance of the first year is usually written off the deposit account as all balances unclaimed for more than three complete account years, are ordinarily credited to Government. The aggregate balance on the proof-sheet is then agreed with the balance on the general books of the class of deposit concerned and finally reconciled with the *plus* and *minus* memoranda received from the treasuries or, when necessary, with the accounts received from the civil and criminal courts. The verification of the ledger form of deposit account consists mainly in agreeing the balance with that claimed by the administrator.

	Cr. Rs.
(i) <i>Revenue Deposits</i>	1,89,64,187
(ii) <i>Cess collection for other districts</i>	9,01,444
(v) <i>Civil Courts' Deposits</i>	1,91,17,848
(vi) <i>Small Cause Courts' Deposits</i>	68,863
(vii) <i>Criminal Courts' Deposits</i>	17,24,500

62. As a result of verification of the balances shown against the items (i), (v), (vi) and (vii) with those in the proof sheets discrepancies amounting to Rs. 42,61,185, Rs. 48, 73, 580, Rs. 22,522 and Rs. 3,37,453 respectively have been noticed. The main reason for these discrepancies is that the debits amounting to Rs. 40,74,538, Rs. 48,41,898, Rs. 22,522 and Rs. 2,44,685 respectively representing repayments of pre-partition deposits have been kept segregated under the head "Undivided Bengal Suspense" as desired by the Government of West Bengal. Apart from these there are certain other discrepancies of which Rs. 67,219 and Rs. 362 in respect of items (i) and (vii) respectively relate to the year 1950-51. The discrepancies are under reconciliation. The balance pertaining to item (ii) differs from that of the proof sheets by Rs 1,527 which is under reconciliation.

(iii) <i>Cooch Behar Debottar Fund</i>	Cr. Rs. 91,146
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63. This Fund was created by the former Cooch Behar State Government with a view to keep separate the *Debottar* income and expenditure from the general finances of the State, and for the purpose of efficient management of the temples and religious institutions. In terms of an agreement concluded between the Government of India and His Highness the Maharaja

of Cooch Behar a Trust Board is to be formed under the Chairmanship of the Maharaja to look after the management of the *Debottar* properties. For the present the task of supervision has been entrusted to a *Debottar* Officer. Certificate of acceptance of balance has not been received as yet.

(iv) *Cooch Behar General Deposits* Cr. Rs. 50,392

64. This is apparently an erroneous adjustment. Steps are being taken for re-adjustment of the same in the accounts for 1952-53.

(viii) *Personal Deposits* Cr. Rs. 4,19,70,249

65. The balance is less than the aggregate amount outstanding in the proof sheets by Rs. 12,60,749. The difference which is composed of Rs. 12,73,141 and Rs. (—) 12,392 relating to 1950-51 and 1951-52 respectively is under reconciliation.

There were altogether four hundred and forty-eight Personal Ledger Accounts (including eleven Personal Ledger Accounts relating to the Cooch Behar Treasury) open in the various treasuries of West Bengal at the end of the year 1950-51. Fifteen Personal Ledger Accounts were closed and twenty-three new Accounts opened with the sanction of the competent authority during the year under review.

Balances of the various Personal Ledger Accounts as arrived at in the broadsheets agree with those shown in the treasury *plus* and *minus* memoranda in all cases except three. These are under settlement. Certificates of correctness of balances of the personal Ledger Accounts have not been received in two hundred and twenty-seven cases which include sixteen for 1949-50 and fifty-four for 1950-51.

The opening and closing balances and the debits and credits of these personal deposits including those of the Cooch Behar Treasury are shown below :—

Dr. Rs.	Cr. Rs.
Opening Balance	4,24,64,362(a)
Total credits during the year	43,25,14,207
43,30,08,320 Total debits during the year . . . . .	..
4,19,70,249 Closing Balance . . . . .	..
47,49,78,569	Total . 47,49,78,569

(a) Includes Rs. 19,76,344 representing the balance of Cooch Behar Treasury.

	Cr. Rs.
(ix) <i>Police Deposits</i>	3,36,864
(x) <i>Litigation Fund</i>	40,813
(xi) <i>Warders' Benefit Fund</i>	24,092
(xii) <i>Vagrancy Directorate : Benefit Fund for the guarding and menial staff</i>	256

66. These deposit heads are also grouped under "Personal Deposits". In the case of the first two accounts (ix) and (x) the balances agree with those in the broadsheets. There are no broadsheets for the accounts (xi) and (xii) but the balances are monthly intimated to the Inspector General of Prisons, West Bengal, and the Controller of Vagrancy, West Bengal respectively, through statements showing the receipts, disbursements and balances. Certificate of acceptance of balances has not been received in respect of the item (xii). As regards item (x) the balance as acknowledged by the administrator differs from the above-mentioned balance; steps are being taken to bring about an agreement between the two figures.

67. A brief description of the funds referred to in items (ix), (x), (xi) and (xii) is given below :—

(ix) *Police Deposits*.—The deposit account comprises the accounts of (i) The Calcutta Police Poor Box Fund the object of which is to provide relief to the needy and the distressed in Calcutta, (ii) The Claude Martin Fund meant for the relief of released prisoners, (iii) Malkhana deposits consisting of cash and sale proceeds of unclaimed or intestate properties and (iv) Miscellaneous deposits.

(x) *Litigation Fund*.—The Fund was created out of the moneys deposited by the Ward Estates and other local bodies for the purpose of meeting the costs of litigation in appeals in the High Court. The Fund is administered by the Legal Remembrancer, West Bengal.

(xi) *Warders' Benefit Fund*.—The Fund is credited with the fines and penalties realised from the jail warders and is administered by the Inspector General of Prisons, West Bengal.

(xii) *Vagrancy Directorate : Benefit Fund for the guarding and menial staff*.—The Fund is credited with the fines and penalties realised from the guarding and menial staff of the Vagrancy Directorate and is utilised for their benefit.

The Controller of Vagrancy, West Bengal, is the administrator of the Fund.

Cr. Rs.

(xiii) *Public Works Deposits* 1,46,49,066

(xiv) *Construction Board Deposits* 8,53,121

68. The balances pertaining to items (xiii) and (xiv) represent the deposits made in cash by the contractors and departmental subordinates, deposits for work to be done, sums due to contractors on closed accounts and other miscellaneous deposits. In these two cases there are discrepancies amounting to Rs. 88,821 and Rs. 1,14,933 respectively between the ledger and broadsheet balances; these are being reconciled in the accounts for 1952-53. Certificates of acceptance of balance have not been received in four cases in respect of Public Works Deposits.

Public Works Deposits pertaining to the district of Cooch Behar which are included in the balance of item (xiii) could not be verified with the figures of the district authorities for want of proper details.

(xv) *Charitable Endowment Fund* *Cr. Rs. 5,00,992*

69. As the accounts from 1948-49 onwards could not be published in the Calcutta Gazette for want of Government orders, certificates of balances could not be issued to the administrators for verification and acceptance. Three certificates of acceptance, one for the year 1946-47 and two for 1947-48 are outstanding.

(xvi) *Deposits of Jute Cess Fund* *Cr. Rs. 1,62,124*

70. The net collection at the Calcutta Port on account of Customs duty on exported jute levied under the Bengal Act V of 1911 is credited to this head in the first instance, and then remitted to the Calcutta Improvement Trust quarterly. The balance represents the unremitted amount of this duty, which has since been cleared.

(xvii) *Unclaimed Deposits in the General Provident Fund* *Cr. Rs. 36,168*

(xviii) *Unclaimed Deposits in the Contributory Provident Fund* *Cr. Rs. 1,695*

71. The balances represent the amounts remaining unclaimed for a period exceeding six months and transferred to "Deposits" at the end of the year. Those remaining unclaimed for more than three years have been lapsed to Government.

(xix) *Deposits on account of cost price of liquor, ganja and bhang* *Cr. Rs. 3,54,583*

72. The cost price of liquor, ganja and bhang deposited by the retail vendors and payments therefrom to the contractors for supply of these to the Government warehouses and depots in West Bengal are recorded under this head. There is a discrepancy of Rs. 50,507 between the ledger and broadsheet balances of which Rs. 52,384, Rs. 2,364 and Rs. 4,032 relate to the years of 1948-49, 1949-50 and 1950-51 respectively ; these are under reconciliation. Balances have not been accepted in seven cases.

(xx) Deposits for work done for Public bodies or private individuals	Cr. Rs. 70,15,928
(xxi) Deposits of the Chairman, Calcutta Improvement Trust	Cr. Rs. 8,03,611

73. These two deposit heads are intended to record the transactions in connection with the acquisition of land for public purposes by municipalities or other bodies financially independent of Government and by the Calcutta improvement Trust respectively. Discrepancies amounting to Rs. 1,67,250 and Rs. 1,94,454 between the ledger and broadsheet balances pertaining to the items (xx) and (xxi) respectively are under reconciliation. The latter item is composed of Rs. 1,45,735 and Rs. 48,719 relating to 1948-49 and 1950-51 respectively, while the former includes discrepancies amounting to Rs. 1,075, Rs. 2,800, Rs. 2,402, Rs. 1,41,322, Rs. 40,605, and Rs. 47,086 pertaining to the years of 1942-43, 1945-46, 1947-48, 1948-49, 1949-50 and 1950-51 respectively. In respect of the former head balances have not been accepted as correct in eleven cases. Certificate of acceptance of balance for the latter head is also outstanding.

(xxii) Deposits for sanitary works done for local bodies	Cr. Rs. 22,15,534
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74. The balance represents the deposits made by local bodies for sanitary and water supply projects to be executed by the Chief Engineer, Public Health Department, and also cash deposits of Contractors as security and other miscellaneous deposits. There is a discrepancy of Rs. 24,723 between the ledger balance and that of the broadsheet which is being reconciled in the accounts for 1952-53. Certificate of acceptance of balance is wanting in two cases.

(xxiii) Deposits on account of sale proceeds of stocks of black-listed shops and private hoarders	Cr. Rs. 41,002
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75. Sale-proceeds of the hoarded stocks of the profiteering merchants and private hoarders requisitioned under the Defence of India Rules are recorded under this head. There is a discrepancy of Rs. 793 between the ledger balance and that of the broadsheet ; it is under reconciliation.

(xxiv) Deposits for evacuation of Displaced Persons from East Bengal	Cr. Rs. 162
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76. This head was opened to record the deposits received from persons in West Bengal on the introduction of a system of providing facilities to remit money to their families and near relatives in distress in East Bengal through the Deputy High Commissioner for India at Dacca.

Other Accounts Cr. Rs. 98,54,811

77. The following are the details of the balance :—

An abstract account of these funds will be found in part II—Account No. 4 of this compilation.

	Cr. Rs.
Subventions from Central Road Fund	30,01,283
Deposit Account of grants for Economic Development and Improvement of rural areas.	42,631
Deposit Account of the grant made by the Indian Central Jute Committee.	18,156
Deposit Account of the grant made by the Indian Council of Agricultural Research.	53,014
Deposit Account of the grant made by the Indian Central Sugarcane Committee.	66,905
Deposit Account of grants from the Central Government for the development of Handloom Industries.	24,203
Deposit Account of grants from the Central Government for the Food Production drive schemes—Bonus for accelerating production of food-grains.	62,30,388
Deposit Account of the grant made by the Central Silk Board	59
Deposit Account of the grant made by the Indian Central Oil seeds Committee.	5,347
Deposit Account of grant made by Central Tea Board	1,00,000
Deposit Account of the grant made by the Council of Scientific and Industrial Research.	—4,282
Deposit Account of Securities held by Government	3,17,107
Total	98,54,811

Subventions from Central Road Fund Cr. Rs. 30,01,283

78. This head is credited with subventions made by the Central Government from funds created from the additional revenue derived from enhanced duties on motor spirit as a result of the recommendations of the Indian Road Development Committee, to the State Government for expenditure on substantial improvement of roads and bridges and construction of new roads and bridges. This head is debited with the expenditure met from these subventions.

Deposit account of grants for Economic Development and Improvement of rural areas Cr. Rs. 42,631

79. This head was opened in the Government accounts with effect from 1935-36 and is credited with the grant made to the Government of West Bengal by the Government of India out of the special fund created out of the latter's

revenue surplus to be spent on schemes for the amelioration of the conditions of the cultivators and rural classes. The account is also credited with contributions from local bodies.

The amount represents the share of West Bengal of the balance of undivided Bengal calculated on the basis of the general ratio. The question of closing the Deposit account head is under examination of the Government.

	Cr. Rs.
Deposit Account of the grant made by the Indian Central Jute Committee.	18,156
Deposit Account of the grant made by the Indian Council of Agricultural Research.	53,014
Deposit Account of the grant made by the Indian Central Sugarcane Committee.	66,905

80. These deposit heads are intended for recording grants received from the respective Committees in connection with various schemes formulated for the improvement of jute and sugarcane and for general development of agriculture as also for carrying on research works. The expenditure on the schemes is, in the first instance, booked under the relevant service head and finally charged to the Deposit head concerned in terms of the conditions attached to the grants.

There is a discrepancy of Rs. 17,040 in respect of the balance of "Deposit Account of the grant made by the Indian Council of Agricultural Research" which is under reconciliation.

Deposit Account of grants from the Central Government for the development of Handloom Industries Cr. Rs. 24,203

81. Grants made by the Government of India to the State Government for operating certain schemes of development of handloom industries are recorded under this head. The schemes are under the administrative control of the Director of Industries and the Registrar of Co-operative Societies, West Bengal. A certificate of acceptance of balance is awaited from the Director of Industries. The question of closing the Deposit account head is under examination of the Government.

Deposit Account of grants from the Central Government for the Food Production drive schemes— Bonus for accelerating production of food-grains Cr. Rs. 62,30,388

82. The above amount representing State Government's share of the food procurement bonus payable by the Government of India was credited to the said deposit head. The expenditure on schemes financed from procurement bonus is to be recorded under the appropriate service heads and an amount equivalent to the amount of expenditure to be met from the bonus should be transferred to the corresponding revenue heads each year from the deposit account mentioned above. This adjustment could not be carried out in the

year under report as the statement of expenditure, furnished by the State Government, on the basis of which such adjustment is to be made, contains some discrepancies with accounts figures. These discrepancies are under reconciliation.

Deposit account of grant made by the Central Silk Board Cr. Rs. 59

83. This deposit head is intended for recording grants received from the Central Silk Board, India, in connection with the scheme for the establishment of a (silk) Cocoon market. The expenditure on the scheme is booked under the relevant service head and an equivalent amount on the basis of actual expenses incurred is credited by transfer from the above deposit account to the relevant receipt head of the State accounts. Acceptance of balance is still under correspondence.

Deposit Account of grant made by the Indian Central Oil Seeds Committee Cr. Rs. 5,347

84. This deposit head has been opened in the accounts to record transactions in connection with the scheme for carrying research work on oil seeds in West Bengal the entire cost of which is to be borne by the Indian Central Oil Seeds Committee.

Deposit Account of grant made by Central Tea Board Cr. Rs. 1,00,000

85. This deposit head is intended to receive grants made by the Central Tea Board to be spent on schemes of welfare measures for the Tea plantation labour in the State of West Bengal. Acceptance of balance is under correspondence.

Deposit Account of the grant made by the Council of Scientific and Industrial Research Cr. Rs. —4,282

86. This deposit head was opened in the accounts to receive the grants made by the Council of Scientific and Industrial Research and expenditure met therefrom in connection with the scheme of leather research work at the Bengal Tanning Institute. The reason for the *minus* balance is that although the expenditure was duly booked under the deposit head, the grants made by the council which were originally kept in the Personal Ledger accounts were not transferred to the deposit head during the year under report. This irregularity has been set right in the accounts of the year 1952-53. The Council maintains control of the expenditure from the grants made by it.

Deposit Account of Securities held by Government Cr. Rs. 3,17,107

87. The amount represents the market value of the securities on the 31st March, 1940, held by the Government of West Bengal on account of "Unclaimed deposits in the Suitors' Fund of the High Court, Calcutta" enhanced

by a further investment of Rs. 13,700 in purchasing securities worth Rs. 13,900 during the year 1943-44.

Advances not bearing interest Dr. Rs. 94,62,077

88. The classes of transactions included under the group are the following :—

	Dr. Rs.
Advances Repayable	64,41,121
Permanent Advances	12,81,807
Accounts with the Reserve Bank	5,114
Accounts with the Government of Burma	5,96,458
Accounts with the Government of Pakistan	9,27,611
Accounts with Part B States	2,09,966
Total	94,62,077

89. The balances are reviewed in detail in the following paragraphs :—

Advances Repayable Dr. Rs. 64,41,121

90. The Advances Repayable include (i) various special accounts of large advances or of recurring outlay which are recoverable from different sources, and (ii) a number of petty miscellaneous advances arising in the course of business and recoverable within a short time. The former are usually watched by separate accounts working up to the ledger; the latter are recorded in detail and recoveries watched in the "Objection Books", but only pass as a single account upon the ledger. In the latter case the ledger balance has to be agreed with the aggregate of the details in the "Objection Books" and in the former similar reconciliation is necessary in those cases in which different classes of transactions are included in the same account. The balances outstanding under this head comprise mostly balances of payments made to officers of Government.

91. The balance is sub-divided under the following heads :—

	Dr. Rs.
<i>Civil Advances—</i>	
Objection Book Advances	24,18,965
Public Works Advances—Takavi Works Advances	17,22,978
Passage Advances	850
<i>Special Advances</i>	12,95,673
<i>Forest Advances</i>	2,715
Total	64,41,121

Objection Book Advances *Dr. Rs. 34,18,905*

92. The balance represents the total amount outstanding in the "Objection Books" as described in paragraph above. Discrepancies amounting to Rs. 42,915 between the ledger balance and those in the Objection Books are under settlement. Out of the sum outstanding Rs. 10,96,352 has since been adjusted and the balance is in course of adjustment. A major portion of the outstanding balance relates to the pre-merger Cooch Behar State, proper details of which are not available.

Public Works Advances—Takavi Works Advances *Dr. Rs. 17,22,978*

93. The balance is adjusted by transfer of an equal amount to the Section "R.—Loans and advances by the State Government—Advances under Special Laws" as soon as the work is finished and the parties from whom the recoveries will be made are determined by the Collector.

Passage advances *Dr. Rs. 850*

94. Advances granted to certain Government servants of non-Asiatic domicile and their families to enable them to meet the cost of passages overseas are recorded under this head. Recoveries are being effected regularly by instalments.

Special Advances *Dr. Rs. 12,95,673*

95. This head records advances granted to Government Officers and others under special orders of the State Government. Some of these advances are cleared by actual recovery while in many cases the amounts drawn are operated through Personal Ledger Accounts and the advances are finally adjusted by debit to the relevant service heads of expenditure.

There are discrepancies between the ledger balances and those in the separate registers amounting to Rs. 1,987, Rs. 492, Rs. 389, Rs. 3,958 and Rs. 2,500 in respect of the under-noted items (i), (vii), (xx), (xxv) and (xxxii) respectively. These are under reconciliation. Advances referred to in items (i), (ii), (iii), (v), (vii), (ix), (xi), (xii), (xiv), (xvi), (xix), (xx), (xxv), (xxviii), (xxix), (xxxii), (xxxiii), (xxxiv) and (xxxv) detailed below are under correspondence with the authorities concerned for acceptance of balance or for final adjustment. The *minus* balance shown against item (xxxvi) is due to some erroneous adjustment which has been rectified in the accounts of 1952-53.

96. The details of the advances are given below :—

	Dr. Rs.
(i) Advances to students and other Indians in the United Kingdom.	20,283
(ii) Advance for the erection of filatures	17,476
(iii) Advance to the Director of Agriculture	5,000

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	Dr.	Rs.
(iv) Advances to the Director of Fisheries		6,000
(v) Advances for manufacture of hand-made paper		—98
(vi) Zemindary Embankment Advance		13,804
(vii) Advances to persons rendered destitute by Famine of 1948		3,78,881
(viii) Advance to the Solicitor to the Government of West Bengal		1
(ix) Advances for helping riot-affected people		2,937
(x) Advances to the Deputy Commissioner of Police, Enforcement Branch, for test purchase.		46,000
(xi) Advances to fishermen for construction of huts		19,453
(xii) Advances for purchase of cloth		63,486
(xiii) Advances for purchase of Kerosene Oil		6,214
(xiv) Advances for purchase of ghee		1,27,130
(xv) Advances for reclamation of waste lands		900
(xvi) Advances in connection with expenditure on account of National Cadet Corps.		51,688
(xvii) Advance to the Principal, Krishnagar College		834
(xviii) Advances to the Controller of Rationing for payment of Insurance premium on account of Employees' Fidelity Bonds.		901
(xix) Advances to Albert Victor Leper Hospital		1,31,000
(xx) Advances to Calcutta Nurses Institute		1,18,390
(xxi) Advance to Railway		1,600
(xxii) Advance to Deputationists for higher education abroad		16,618
(xxiii) Advances to the Superintendent, Government Printing for purchase of sugar.		2,500
(xxiv) Advance to East Bengal Wing of the Application Committee		3,000
(xxv) Advances to Milk Commissioner, Haringhata		65,072
(xxvi) Advance to the Secretary of Services Post-war Reconstruction Trust Fund Committee.		1,00,000
(xxvii) Advance to the Administrator, Sussex Trust Fund		13,000
(xxviii) Advance to the Director of Agriculture for purchase of cotton seeds.		4,378
(xxix) Advance under Unionwari Tank Fishery Development Scheme		6,500
(xxx) Revolving Capital for Training-cum Works Scheme		46,200
(xxxi) Advance to the Commandant, Armed Police Battalion to meet expenses for recruits.		2,954
(xxxii) Advance to Veterinary Expert of U. N.		2,000
(xxxiii) Advance to the Director of Agriculture to meet the cost of purchase and distribution of sludge to prospective cotton growers		10,000
(xxxiv) Advance to the Director of Agriculture for establishment of jute seed multiplication farms.		10,000
(xxxv) Advance to the Dental Council		2,000
(xxxvi) Sale proceeds of woollen goods		—29
Total		12,95,673

97. The nature and purpose of the above named advances are briefly stated below :—

(i) *Advances to students and other Indians in the United Kingdom—*

Advances are occasionally made by the High Commissioner for India to students and other Indians in the United Kingdom to enable them to meet the expenses of their return to India. Recoveries are generally made in instalments from the parties concerned in this country.

(ii) *Advance for the erection of filatures—*

This represents advance made by the Director of Industries to the silk manufacturers for the production of silk in West Bengal. Out of the outstanding balance, a sum of Rs. 5,606 has been credited during the year 1952-53.

(iii) *Advance to the Director of Agriculture—*

The advance was granted to the Director of Agriculture to meet initial expenses and to purchase essential equipments in connection with the Central Live-stock Research-cum-Breeding Station at Haringhata. The balance has since been adjusted in the accounts for 1953-54.

(iv) *Advance to the Director of Fisheries—*

The advance was granted for financing the scheme for procurement and transport of fish from the Sunderbans estuarine fisheries to Calcutta.

(v) *Advances for manufacture of hand-made paper—*

The advance was granted for supply of equipment and raw materials to the manufacturers of hand-made paper. The *minus* balance is due to a wrong credit, which is under adjustment.

(vi) *Zemindary Embankment Advance—*

The advance was sanctioned by the Government of West Bengal to meet expenses in connection with the embankments. Proposal for writing off the balance is under consideration of the Government.

(vii) *Advances to persons rendered destitute by famine of 1943—*

The advances were granted to persons rendered destitute by the famine of 1943 for rehabilitation. These are in course of recovery by instalments.

(viii) *Advance to the Solicitor to the Government of West Bengal—*

The advance was granted to the Solicitor to the Government of West Bengal to meet out-of-pocket expenses in connection with a civil suit. Only a sum of Re. 1 is outstanding on this account and it has been cleared in the accounts for 1953-54.

(ix) *Advances for helping riot-affected people—*

The transactions were in connection with the loans granted to riot victims for house building purposes. Adjustment of the balance is under correspondence with the State Government.

(x) *Advances to the Deputy Commissioner of Police, Enforcement Branch, for test purchase—*

The advance was granted to the Deputy Commissioner of Police, Enforcement Branch, to facilitate payments in connection with the test purchase. It has recently been decided by the State Government that out of the outstanding balance a sum of Rs. 21,000 would soon be credited to this head.

(xi) *Advances to fishermen for construction of huts—*

The advance was granted to the Collector of 24-Parganas for giving loans to fishermen for the construction of huts. Adjustment of the balance is under correspondence with the State Government.

(xii) *Advances for purchase of cloth—*

Advance was granted to the Officers of the Police Department and to the Superintendent, West Bengal Government Press for supply of cloth to their staff. Government propose to adjust the balance after reconciliation is made.

(xiii) *Advances for purchase of kerosene oil—*

The advance was granted to the Superintendent of the West Bengal Government Press for supply of kerosene oil to the Technical Staff of the Press. Government propose to adjust the balance and the matter is under its consideration.

(xiv) *Advances for purchase of ghee—*

The advance was granted to the Superintendent, West Bengal Government Press, for supply of ghee to the industrial workers of the Press. Government propose to adjust the balance after reconciliation is made.

(xv) *Advances for reclamation of waste lands—*

The advance was granted to the Special Officer, Reclamation and Settlement of Waste Lands, for expenditure on purchase of instruments, records, maps, etc., and for meeting the travelling expenses of the field staff in connection with the survey and preparation of records of rights of areas selected for pilot schemes for utilisation of waste lands and settlement of demobilised servicemen on lands.

(xvi) *Advances in connection with expenditure on account of National Cadet Corps—*

The advances were granted to the State Defence Co-ordination Officer and the Assistant Secretary, Education Department, Government of West Bengal, for meeting expenses in connection with the National Cadet Corps.

(xvii) *Advance to the Principal, Krishnagar College—*

Registration and migration fees realised from the students were deposited in a Bank. The Bank having closed its doors the Government of West Bengal had to grant a special advance of Rs. 1,955 to the Principal to enable him to meet the University dues. The Government after due consideration of the facts held certain Officers responsible for this loss. A sum of Rs. 1,121 was recovered from the Officers at fault during the year under report and was adjusted against the aforesaid advance leaving a balance of Rs. 834. Out of this a sum of Rs. 638 has been ordered by the Government to be written off, but this has not yet been effected in the accounts. The balance of Rs. 196 is under recovery.

(xviii) *Advances to the Controller of Rationing for payment of Insurance premium on account of Employees' Fidelity Bonds—*

The advances were sanctioned to enable the Controller of Rationing to pay the Insurance premiums on account of the Employees' Fidelity Bonds to the Insurance Company. The amounts paid are recoverable from the employees of the Government Stores. The balance is being adjusted in the accounts for 1953-54.

(xix) *Advance to Albert Victor Leper Hospital—*

The advance was granted to the hospital authorities as a financial help to tide over their difficulties. Adjustment of the balance is under correspondence with the State Government.

(xx) *Advances to Calcutta Nurses Institute—*

The advances were granted to the Nurses Institute for meeting the deficit in the running expenses of the Institute. Proposal for conversion of Rs. 1,18,000 into grant is under examination.

(xxi) *Advance to Railways—*

The amount of the advance has been placed with the Railway Authorities in connection with the requisition of wagons for transport of food grains. Any compensation claimed by the Railway Authorities for non-utilisation of the wagons will be met from this advance and eventually reimbursed.

(xxii) *Advances to deputationists for higher education abroad—*

The advance is intended for affording financial assistance to trainees on deputation for higher education abroad. Recoveries are made from the persons concerned by instalments.

(xxiii) *Advance to the Superintendent, Government Printing, for purchase of sugar—*

The advance was made to meet the cost of purchase of sugar for supplying to the employees of the West Bengal Government Press. Government propose to adjust the balance, and the matter is under its consideration.

(xxiv) *Advance to East Bengal Wing of the Application Committee—*

The advance was made to an Officer of the East Bengal Wing of the Application Committee to enable him to meet the expenses of his staff while on duty in Calcutta in view of the stoppage of exchange facilities between India and Pakistan. The advance which was due for recovery from the Government of Pakistan long ago remains outstanding. The matter was referred to the Government of West Bengal for effecting recovery but no recovery has been effected.

(xxv) *Advances to Milk Commissioner, Haringhata—*

The advances were granted to the Milk Commissioner, Haringhata, for purchase of live-stock as well as for meeting other expenses such as purchase of fodder for cattle, etc. Out of the outstanding balance a sum of Rs. 59,784 has been credited during the year 1952-53.

(xxvi) *Advance to the Secretary of Services Post-war Reconstruction Trust Fund Committee—*

This is an advance granted to the Secretary of Services Post-war Reconstruction Committee for meeting expenditure. The advance will be adjusted against the corpus of the Services Post-war Reconstruction Trust Fund after the issue of the vesting order under the Charitable Endowments Act, 1890.

(xxvii) *Advances to the Administrator, Sussex Trust Fund—*

The advance was placed at the disposal of the Administrator, Sussex Trust Fund to enable him to meet the immediate commitments of the Trust in West

Bengal pending apportionment of the assets of the Fund between East and West Bengal. The amount will be recouped from the income of the Trust Fund to be allotted to West Bengal.

(xxviii) *Advance to the Director of Agriculture for purchase of cotton seeds—*

The advance was drawn by the Director of Agriculture, West Bengal to purchase cotton seeds from Hyderabad for distribution to the cotton growers of West Bengal. The outstanding balance has since been adjusted in the accounts for 1953-54.

(xxix) *Advance under Unionwari Tank Fishery Development Scheme—*

The advance was granted to the Director of Fisheries, West Bengal, for meeting expenditure in connection with the improvement of tank for pisciculture. The adjustment of the balance is under correspondence.

(xxx) *Revolving Capital for Training-cum-Works Scheme—*

Advances granted to the Deputy Refugee Rehabilitation Commissioner, West Bengal, to meet the cost of raw materials and other charges in connection with the running of Training-cum-Works centres are recorded under this head.

(xxxi) *Advance to the Commandant, Armed Police Battalion to meet expenses for recruits—*

The advance was granted to meet the cost of diet and other incidental charges for recruits.

(xxxii) *Advance to the Veterinary Expert of U. N.—*

The advance was made to the Veterinary Expert assigned to the Government of West Bengal by the Food and Agriculture Organisation of the United Nations. The balance is being adjusted in the accounts for 1953-54.

(xxxiii) *Advance to the Director of Agriculture to meet the cost of purchase and distribution of sludge to the prospective cotton growers—*

The advance was made to the Director of Agriculture, West Bengal on account of purchase and distribution of sludge to the prospective cotton growers in the State under the schemes for the development of cultivation of cotton. The balance has been adjusted in the accounts for 1953-54.

(xxxiv) *Advance to the Director of Agriculture for establishment of Jute Seed Multiplication Farms—*

The advance was drawn by the Director of Agriculture, West Bengal for meeting the contingent expenses in connection with the scheme for establishment of Jute Seed Multiplication Farms. The question of adjustment of the balance is under correspondence.

(xxxv) *Advance to the Dental Council—*

The advance was granted to the Dental Council as a financial help to tide over their difficulties. Adjustment of the balance is under correspondence with the State Government.

(xxxvi) *Sale proceeds of woollen goods—*

The minus balance is due to erroneous adjustment, which has been rectified in the accounts of 1952-53.

Forest Advances Dr.-Rs. 2,715

98. Advances made to the disbursing officers of the Forest Department for meeting contingent and other expenditure in their respective ranges are recorded under this head. Out of the outstanding balance a sum of Rs. 2,029 has since been adjusted.

Permanent Advances Dr. Rs. 12,81,807

99. The balances have not been accepted by the officers concerned in twenty-four cases. There are certain discrepancies amounting to Rs. 21,343 between the ledger balance and that of the broadsheets of which Rs. 20,534 relates to Pre-partition period. These are under reconciliation.

Accounts with the Reserve Bank Dr. Rs. 5,114

100. The receipts and payments on account of the Reserve Bank appearing in the Government Accounts are in the first instance credited or debited to this head pending clearance with the Bank. The above balance, which is the net result of such transactions, represents the amount due from the Reserve Bank on the 31st March 1952. This has since been adjusted in the accounts of 1952-53.

Accounts with the Government of Burma Dr. Rs. 5,96,458

101. The balance represents the net result of the debits and credits of the transactions passing between the Government of Burma and the Government of West Bengal awaiting clearance through the Reserve Bank of India, Calcutta. Out of the outstanding balance, Rs. 5,88,196 relates to the Pre-partition period. The balance is under adjustment.

Accounts with the Government of Pakistan Dr. Rs. 9,27,611

102. The balance represents the net amount of the debits and credits pertaining to the transactions passing between the Government of Pakistan and the Government of West Bengal. No adjustment has been made on this account since 30th June 1948 when the arrangement for monetary settlement through the Reserve Bank of India ceased to be operative, and the West Bengal Government did not enter into agreement with any Government in Pakistan for settling transactions by means of Bank Drafts.

Accounts with Part B States Dr. Rs. 2,09,966

103. Receipts and Payments on behalf of the Part B States were taken under this head pending clearance by means of Bank Drafts. With the exception of a sum of Rs. 858 all the balances have been settled.

Suspense—

	Dr. Rs.
Investments	2,44,80,374
Other Items	4,49,59,521

104. The classes of transactions included under this head are indicated below :—

Investments—

	Cr. Rs.	Dr. Rs.
Suspense Accounts . . . . .	..	2,44,80,374
Other Items—		
(i) Suspense Accounts	1,00,68,615	7,78,39,590
(ii) Cheques and Bills	1,39,50,323	..
(iii) Departmental and Similar Accounts . . . . .	..	1,38,869
Total—Other Items	3,30,18,938	7,79,78,459
	Net Dr. Rs.	4,49,59,521

Investment—

Suspense Accounts—Cash Balance Investment Accounts Dr. Rs. 2,44,80,374

105. The balance comprises two different types of investments amounting to Rs. 45,02,250 and Rs. 1,99,78,124 respectively. The former represents the market value of securities held by the Government of Bengal on account of the Reserve Fund of the Official Assignee, the Steam Boilers Inspections Fund and the Suitors' Fund as it stood on the 31st March 1940, when the securities which were previously kept outside the Government accounts were brought within the accounts, and the market value (as on the 31st March 1944) of the securities worth Rs. 13,900 purchased in 1943-44 on account of the Suitors' Fund. The market value of the securities in hand on the 31st March, 1952 was Rs. 39,23,159.

The latter represents investment in three months Government of India Treasury Bills remaining outstanding on the 31st March 1952 out of the surplus cash balance available for short term investment. Interest amounting to Rs. 1,84,646 was realised on account of such investments and credited to revenue during the year under report. The outstanding Treasury Bills matured in June 1952 and the amount invested was recouped.

Other Items—

	Cr. Rs.	Dr. Rs.
(i) <i>Suspense Accounts</i>	<i>1,90,68,615</i>	<i>7,78,39,590</i>

106. The balance is further sub-divided into the following heads :—

	Cr. Rs.	Dr. Rs.
Suspense Accounts—		
Objection Book Suspense	45,58,585	4,12,92,582
Payments made to refugee pensioners from Pakistan . . . . .	..	1,242
Recoveries of Service Payments	10,925	..
Departmental Adjusting Account	64	1,33,163
English Stores Suspense Account . . . . .	..	92,282
Central Accounts Office—		
Reserve Bank Suspense . . . . .	..	27,236
Undivided Bengal Suspense	1,44,99,041	3,62,93,065
Total	1,90,68,615	7,78,39,590

<i>Objection Book Suspense</i>	{	<i>Cr. Rs. 45,58,585</i>
		<i>Dr. Rs. 4,12,92,582</i>

107. The entries under this head represent transactions which due to insufficient information or other reasons cannot be allocated to the proper head of account. They also include transactions made on behalf of third parties. The clearance of these items is watched through Objection Books and Broadsheets. There are discrepancies amounting to Rs. 829 in respect of the credit balance between the ledger balances and those of the broadsheets which are under reconciliation. Sums of Rs. 8,92,268 and Rs. 3,89,24,663 respectively have been adjusted in the accounts of 1952-53. The balances include big amounts pertaining to the premerger Cooch Behar State; necessary particulars for the clearance of those items are not yet available.

Payments made to refugee pensioners from Pakistan *Dr. Rs. 1,242*

108. Payments of pensions are being provisionally made to pensioners coming from East to West Bengal in whose cases necessary formalities of a regular transfer could not be completed. Such transactions are being booked under this suspense head pending final adjustment. The outstanding balance is under adjustment.

Recoveries of Service Payments *Cr. Rs. 10,925*

109. Recoveries of payments made in course of audit are taken in the first instance to this head and thereafter finally brought to account. The outstanding balance is in course of settlement.

<i>Departmental Adjusting Account</i>	{	<i>Cr. Rs. 64</i>
		<i>Dr. Rs. 1,33,163</i>

110. This suspense head is intended for recording at the first instance the debits and credits relating to the various Revenue and Service heads, appearing in the Treasury accounts or passed on from other States pending clearance by final adjustment in the respective Departmental Accounts. The balances represent the amounts of such debits and credits which could not be adjusted during the year for want of details and vouchers, and are in course of adjustment.

English Stores Suspense Account *Dr. Rs. 92,282*

111. Debits and credits on account of English stores which appear in the Remittance Accounts of the High Commissioner for India and which are required to be adjusted fully in the Indian Accounts are taken under this head if they cannot be finally adjusted under the appropriate heads at once. The settlement of the outstanding balance is under correspondence.

Central Accounts Office—

Reserve Bank Suspense *Dr. Rs. 27,236*

112. Transactions passed on from other Accounts Offices through the Inter-State Settlement Accounts are initially recorded under this head on receipt of intimation from the Reserve Bank of India, Calcutta, pending final adjustment under the relevant heads. A sum of Rs. 17,606 has since been adjusted on this account : the residual amount is in course of adjustment.

<i>Undivided Bengal Suspense</i>	} . Cr. Rs. 1,44,99,041 Dr. Rs. 3,62,93,085

113. This head represents receipts and payments made to or by the Government of West Bengal on account of the arrear dues of and claims against undivided Bengal. The balances shown above are to be taken into account in the financial settlement with East Bengal.

(ii) *Cheques and Bills*—

<i>Pre-audit cheques</i>	Cr. Rs. 1,39,50,323
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114. The balance represents the value of the cheques issued but remaining unpaid on the 31st March 1952. Cheques aggregating Rs. 3,24,069 have not yet been cashed. There is a discrepancy of Rs. 23,50,630 between the ledger balance as shown above and that in the register of outstanding cheques. Out of this amount discrepancy of Rs. 23,50,610 is due to the fact that the value of the cheques equivalent to the aforesaid sum issued before the date of partition and cashed afterwards was kept segregated in the accounts under the head "Undivided Bengal Suspense" and Rs. 20 on account of some irregularity in accounts which has since been rectified.

(iii) *Departmental and Similar Accounts*—

<i>Civil Departmental Balances</i>	Dr. Rs. 1,38,869
--	------------------

115. The balance is composed of the following items :—

	Dr. Rs.
Sealdah Small Causes Court	6,768
Public Works Cash Balance	34,782
Sanitary Works Cash Balance	—8,281
Construction Board Cash Balance	5,918
Chakrajat Cash Balance	75,035
P. W. D. (Cooch Behar) Cash Balance	17,156
Forest	7,491
Total	1,38,869

These are cash balances in the hands of the several disbursing officers of different departments. They do not form part of the general cash balance of Government.

There are certain discrepancies between the ledger balances and those acknowledged by the disbursing officers in respect of Public Works, Sanitary Works and Construction Board Cash Balances arising out of mispostings in accounts. The *minus* balance against "Sanitary Works Cash Balance" is also due to such mispostings. These are being settled in the accounts of 1952-53. The balances of Chaklajat and P. W. D. (Cooch Behar) Cash Balances have not been acknowledged.

SECTION S.—REMITTANCES Dr. Rs. 81,77,364

I.—Remittances within India—

116. This head consists of .—

	Cr. Rs.	Dr. Rs.
Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller.	..	73,62,197
Reserve Bank of India Remittances	9,50,727	..
Adjusting Account between Central and State Governments.	..	2,58,279
Adjusting Account with Railways . . . . .	..	35,624
Inter-State Suspense Account . . . . .	..	14,71,991
Total	9,50,727	91,28,091
	Net Dr. Rs.	81,77,364

Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller Dr. Rs. 73,62,197

117. The following are the details :—

1. Forest Remittances	Cr. Rs. 2,77,137
2. Public Works Remittances	Cr. Rs. 1,57,816
3. Sanitary Works Remittances	Cr. Rs. 6,54,741
4. Transfer between Public Works officers	Dr. Rs. 66,40,171
5. Construction Board Remittances	Dr. Rs. 83,917
6. Transfer between Construction Board Engineers	Dr. Rs. 17,27,903

Net Total . Dr. Rs. 73,62,197

118. This head covers two different kinds of transactions, one being remittance in actual cash between treasuries and departments rendering accounts to the same Accounts Office. Each separate remittance of this kind is watched through a remittance register. The transactions of the other class are purely book adjustments made within the accounts of the same Accounts Office, which are watched through separate registers maintained for the purpose. The outstanding balances are in course of adjustment.

Reserve Bank of India Remittances Cr. Rs. 9,50,727

119. Under a scheme to standardise and extend remittance facilities introduced by the Reserve Bank of India with effect from 1st October 1940 at places where the Reserve Bank has no offices of its own or is not represented by offices or branches of the Imperial Bank, the issue and payment of telegraphic transfers and drafts on Reserve Bank account is undertaken by Government treasuries and sub-treasuries as "Treasury Agencies" of the Bank. Receipts and payments taking place in treasuries on this account are accounted for under this head, and are initially carried against Government balances until cleared with the Bank through daily advices of drawings and encashments. The debits and credits booked under this head are ultimately cleared by corresponding adjustments under the head "Reserve Bank Deposits".

The balance includes an outstanding amount of Rs. 9,35,472 relating to Pre-partition period for which proper details are not available and may have to be eventually written off. The rest of the balance which includes net debits of Rs. 7,427, Rs. 354, Rs. 17,586 and Rs. 7,670 in respect of the previous years of 1947-48, 1948-49, 1949-50 and 1950-51 respectively is in course of settlement.

Adjusting Account between Central and State Governments	Dr. Rs. 2,58,279
Adjusting Account with Railways	Dr. Rs. 35,624
Inter-State Suspense Account	Dr. Rs. 14,71,991

120. The first head records transactions between the Central Government and the Government of West Bengal, the second between the Government of West Bengal and the Railways and the third between the Government of West Bengal and other State Governments requiring settlement through the Reserve Bank of India, Calcutta. The balances represent the outstanding amounts for which settlement could not be carried out in the Reserve Bank's accounts for the year 1951-52. The outstanding balance against the head "Adjusting Accounts between Central and State Governments" has since been cleared. In the other two cases, outstanding debit balances amounting to Rs. 13,301 and Rs. 6,277 respectively pertaining to Pre-partition period are only outstanding, the rest have been cleared.

SECTION V.—CASH BALANCE Dr. Rs. 7,27,62,932

121. The following are the details of the closing cash balance :—

Cash in Treasuries	Rs. 79,91,870
Deposits with the Reserve Bank	6,79,34,599
Remittances in transit	—31,63,537

Certain discrepancies occurred between the balances shown against "Remittances in transit" and that certified by the Currency Officer on the Cash Balance Report for March 1952. The discrepancies have since been settled. The other two balances agreed with those in the Cash Balance Report and the statement of the Central Accounts Office of the Reserve Bank of India.

**B.—DEBT, DEPOSITS, REMITTANCES AND CONTIN-
GENCY FUND.**

Part II.—Accounts.

No. I.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS.

Heads of Receipts.	Actuals for 1951-52.	Heads of Disbursements.	Actuals for 1951-52.
1	2	3	4
PART I.—CONSOLIDATED FUND.			
Total Revenue as per Account No. 3 of Part A	Rs. 38,52,80,413	Total expenditure as per Account No. 3 of Part A	Rs. 48,51,94,553
N.—Public Debt incurred—			
Permanent Debt	1,75,00,000	N.—Public Debt discharged—	
Floating Debt	15,83,04,761	Permanent Debt . . . . .	..
Loans from the Central Government	16,39,83,701	Floating Debt	16,15,00,000
Total—Public Debt incurred	33,97,88,462	Loans from the Central Government	6,00,000
		Total—Public Debt discharged	16,21,00,000
R.—Loans and Advances by State Governments—			
Loans to Municipalities, Port Funds, etc.	78,70,569	R —Loans and Advances by State Governments—	
Loans to Government Servants	2,42,988	Loans to Municipalities, Port Funds, etc.	6,46,17,731
Total—Loans and Advances by State Governments	81,13,557	Loans to Government Servants	2,54,632
		Total—Loans and Advances by State Governments	6,48,72,363
Total—Consolidated Fund	73,31,82,432	Total—Consolidated Fund	71,21,66,916

PART II.—CONTINGENCY FUND.

Contingency Fund	Contingency Fund
..	..

PART III.—PUBLIC ACCOUNT.

O.—Unfunded Debt incurred—	O.—Unfunded Debt discharged—
State Provident Funds 88,20,568	State Provident Funds 61,33,204
Total—Unfunded Debt incurred 88,20,568	Total—Unfunded Debt discharged 51,33,204

P.—Deposits and Advances—

Deposits bearing interest—

Depreciation Reserve Fund of Government Bus Services 5,60,677	
Depreciation Reserve Fund—Electricity 50,000	
Other Deposits 14,219	

Deposits not bearing interest—

West Bengal Famine Insurance Fund 12,00,000	West Bengal Famine Insurance Fund 15,98,250
Fund for the promotion of education amongst educationally backward classes.	Fund for the promotion of education amongst educationally backward classes. 10,40,984

Depreciation Reserve Fund—Government Presses 59,660	Depreciation Reserve Fund—Government Presses 7,537
General Reserve Fund for Cooch Behar 3,76,976	General Reserve Fund for Cooch Behar —6,074
Part III—Carried over 31,11,532	Part III—Carried over 26,40,647
Parts I & II—Carried over 88,20,568	Parts I & II—Carried over 51,33,204
	Parts I & II—Carried over 71,21,66,916

No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS—*concl'd.*

Heads of Receipts.	Actuals. for 1951-52.	Heads of Disbursements.	Actuals. for 1951-52
1	2	3	4
PART III — PUBLIC ACCOUNT—<i>concl'd</i>			
	Rs		Rs.
P — Deposits and Advances—<i>concl'd</i>		P — Deposits and Advances—<i>concl'd</i>	
Parts I & II—Brought forward . . .	73,31,82,432	Parts I & II—Brought forward . . .	71,21,66,916
Part III—Brought forward . . .	88,20,568	Part III—Brought forward . . .	51,33,204
	31,11,532		26,40,647
<i>Deposits not bearing interest—</i>		<i>Deposits not bearing interest—</i>	
Deposits of Local Funds	3,90,75,312	Deposits of Local Funds	3,65,88,126
Civil Deposits	49,18,87,019	Civil Deposits	48,82,98,284
Other Accounts	45,45,663	Other Accounts	53,69,151
<i>Advances not bearing interest—</i>		<i>Advances not bearing interest—</i>	
Advances Repayable	71,16,185	Advances Repayable	70,26,409
Permanent Advances	47,372	Permanent Advances	4,44,846
Accounts with Part B States	45,954	Accounts with Part B States	2,56,787
Accounts with the Government of Burma	89	Accounts with the Government of Burma	6,952
Accounts with the Government of Pakistan	7,074	Accounts with the Government of Pakistan	22,716
Accounts with the Reserve Bank	24,511	Accounts with the Reserve Bank	36,319

<i>Suspense—</i>			
Suspense accounts	38,38,65,899	Suspense Accounts	39,80,88,820
Cheques and Bills	17,59,80,195	Cheques and Bills	17,68,97,796
Departmental and similar Accounts	8,41,244	Departmental and similar Accounts	7,25,136
Total—Deposits, etc.	<u>1,10,65,48,049</u>	Total—Deposits, etc.	<u>1,11,64,01,989</u>
S—Remittances—		S.—Remittances—	
Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller.	59,16,26,954	Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller.	60,28,66,443
Adjusting Account between Central and State Governments.	—10,70,042	Adjusting Account between Central and State Governments.	22,72,721
Adjusting Account with Railways	62,861	Adjusting Account with Railways	1,81,722
Inter-State Suspense Accounts	—2,88,387	Inter-State Suspense Accounts	14,14,345
Reserve Bank of India Remittances	7,94,93,840	Reserve Bank of India Remittances	7,93,80,869
Total—Remittances	<u>66,98,25,226</u>	Total—Remittances	<u>68,61,16,100</u>
Total—Public Account	<u>1,78,51,93,843</u>	Total—Public Account	<u>1,80,76,51,293</u>
Total—Receipts	<u>2,51,83,76,275</u>	Total—Disbursements	<u>2,51,98,18,209</u>
V—(Opening) Cash Balance—		V—(Closing) Cash Balance—	
Cash in Treasuries	83,82,760	Cash in Treasuries	79,91,870
Deposits with the Reserve Bank	6,81,10,105	Deposits with the Reserve Bank	6,79,34,599
Remittances in transit	—22,87,999	Remittances in Transit	—31,63,537
Total	<u>7,42,04,866</u>	Total	<u>7,27,62,932</u>
GRAND TOTAL	2,59,25,81,141	GRAND TOTAL	2,59,25,81,141

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1951-52 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

—	On 31st March 1951.	On 31st March 1952.	Increase (+) Decrease (—) in the year ended 31st March 1952.
1	2	3	4
	Rs.	Rs.	Rs.
Capital and other expenditure.			
Commercial Departments—			
Irrigation	2,96,02,182	2,94,30,356	—1,71,826
Industrial Development Programme.	20,80,994	26,33,580	+5,52,586
Multi-purpose River Schemes	9,98,03,157	17,82,57,507	+7,84,54,350
Road Transport Scheme	1,20,88,413	1,54,88,323	+33,99,910
Electricity Schemes	48,97,067	70,44,859	+21,47,792
Total—Commercial Departments	14,84,71,813	23,28,54,625	+8,43,82,812
Other Departments—			
Other Accounts	6,74,39,750	9,50,47,697 (f)	+2,76,07,947
Total—Other Departments	6,74,39,750	9,50,47,697	+2,76,07,947
Total—Capital Expenditure	21,59,11,563	32,79,02,322	+11,19,90,759
Loans and Advances—			
Loans to Municipalities, Port Funds, etc.	(a) 9,83,56,312	15,51,03,474	+5,67,47,162
Loans to Government Servants	(b) 4,59,363	4,71,007	+11,644
Total—Loans and Advances	9,88,15,675	15,55,74,481	+5,67,58,806
Total—Capital and other expenditure	31,47,27,238	48,34,76,803	+16,87,49,565
Deduct—Contribution from Revenue and Contingency Fund for capital expenditure debit to Revenue.	—45,63,040	—45,63,040	..
Net capital and other expenditure (outside the Revenue Account).	31,01,64,198	47,89,13,763	+16,87,49,565

(a) Differs from the previous year's closing balance by Rs. 3,73,492 by reason of correction since made.

See foot-note on page 153.

(b) Differs from the previous year's closing balance by Re. 1 by reason of correction since made.

(f) See foot-note "(a)" on page 88.

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1951-52 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl'd.*

1	2	3	4
	On 31st March 1951.	On 31st March 1952.	Increase (+) Decrease (—) in the year ended 31st March 1952.
	Rs.	Rs.	Rs.
Principal sources of Funds.			
Debt—			
Permanent Debt . . . . .	..	1,75,00,000	+1,75,00,000
Floating Debt	—23,14,652	—55,09,891	—31,95,239
Loans from the Central Govern- ment.	22,65,91,046	38,99,74,747	+16,33,83,701
Unfunded Debt	(a)4,01,06,255	4,37,93,619	+36,87,364
Total—Outstanding Debt	(a)26,43,82,649	44,57,58,475	+18,13,75,826
Contingency Fund	50,00,000	50,00,000	..
Sinking Funds and Reserve Funds	1,35,46,485	1,47,36,005	+11,89,520
Net balance under Deposits, Advances, etc., other than those shown separately.	(a)10,04,85,595	8,01,85,926	—2,02,99,669
Remittances	(a)81,13,510	—81,77,364	—1,62,90,874
Total—Debt and other obligations	(a)39,15,28,239	53,75,03,042	+14,59,74,803
Deduct—Cash balance	7,42,04,866	7,27,62,932	—14,41,934
,, Investments	3,76,18,144	2,83,61,935	—92,56,209
Net Provision of Funds	(a)27,97,05,229	43,63,78,175	+15,66,72,946

(a) Differs from the previous year's closing balance by reason of correction since made (see para. 7 on page 91.)

No. 3.—STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC., DURING THE YEAR AND THE AMOUNT OF DEBT, ETC., AT THE COMMENCEMENT AND THE CLOSE OF THE YEAR.

Description of Debt.	Amount on 1st April 1951.	Additions during the year.	Discharges during the year.	Amount on 31st March 1952.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
I.—Public Debt.				
Permanent Debt . . . . .	..	1,75,00,000	..	1,75,00,000
Floating debt—				
Other Floating Loans	—23,14,652	15,83,04,761	16,15,00,000	—55,09,891
Loans from the Central Govern- ment.	22,65,91,046	16,39,83,701	6,00,000	38,99,74,747
Total—Public Debt	22,42,76,394	33,97,88,462	16,21,00,000	40,19,64,856
II.—Unfunded Debt.				
State Provident Funds—				
General Provident Fund	(a)3,55,27,099	77,01,236	46,75,942	3,85,52,393
Indian Civil Service Provi- dent Fund	15,39,484	5,71,671	1,87,198	19,23,957
Indian Civil Service (Non- European Members) Pro- vident Fund.	6,59,037	82,426	45,733	6,95,730
Contributory Provident Fund.	(a)23,75,823	4,65,154	2,22,220	26,18,757
Other Miscellaneous Provi- dent Funds—				
Non-pensionable Officers' Provident Fund.	4,812	81	2,111	2,782
Total—Unfunded Debt	(a)4,01,06,255	88,20,568	51,33,204	4,37,93,619
Total—Debt and other interest- bearing obligations.	26,43,82,649	34,86,09,030	16,72,33,204	44,57,58,475

(a) The opening balances differ from the previous year's closing balances as a result of the revision of allocation of balances (see para. 7 on page 91).

No. 4.--STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM THE CONSOLIDATED FUND OF THE STATE OF WEST BENGAL OR RECEIVED FROM OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS.

I.—Depreciation Reserve Fund of Government Bus Services.

	Rs.		Rs.
Balance on 1st April, 1951 .	2,87,023	Amount expended to meet the cost of renewals and replacements.	..
Amount appropriated from revenue.	5,60,877	Balance on 31st March, 1952	8,47,700
	<hr/>		<hr/>
Total	8,47,700	Total .	8,47,700
	<hr/>		<hr/>

II.—Depreciation Reserve Fund for Electricity.

	Rs.		Rs.
Balance on 1st April, 1951 .	..	Amount expended to meet the cost of renewals and replacement.	..
Amount appropriated from Revenue.	59,000	Balance on 31st March, 1952	59,000
	<hr/>		<hr/>
Total	59,000	Total .	59,000
	<hr/>		<hr/>

III.—West Bengal Famine Insurance Fund.

A.—FAMINE INSURANCE FUND.

	Rs.		Rs.
Balance on 1st April, 1951 .	5,09,208	Payment from the Fund .	..
Transfer from the Revenue Account.	..	Purchases of securities .	15,98,250
Interest receipts	1,313	Balance on 31st March, 1952	1,10,958
Sale of securities	11,98,687		
	<hr/>		<hr/>
Total .	17,09,208	Total .	17,09,208
	<hr/>		<hr/>

B.—INVESTMENT ACCOUNT.

Balance on 1st April, 1951 .	9,93,546	Sales of securities	11,98,687
Purchase of securities	15,98,250	Balance on 31st March, 1952	13,93,109
	<hr/>		<hr/>
Total .	25,91,796	Total .	25,91,796
	<hr/>		<hr/>

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM THE CONSOLIDATED FUND OF THE STATE OF WEST BENGAL OR RECEIVED FROM OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS—*contd.*

	Rs.
Balance on 31st March, 1952—	
Cash	1,10,958
Investment	13,93,109
Total	<u>15,04,067</u>

	Rs.
Nominal value of the securities held	14,10,600
Market value as on the 31st March, 1952	13,33,542

IV.—Depreciation Reserve Fund for Government Presses.

	Rs.		Rs.
Balance on 1st April, 1951	5,86,791	Amount expended to meet the cost of renewals and replacements.	7,537
Amount appropriated from revenue.	59,660	Balance on 31st March, 1952	6,38,914
Total	<u>6,46,451</u>	Total	<u>6,46,451</u>

V.—Fund for the promotion of education amongst educationally backward classes.

	Rs.		Rs.
Balance on 1st April, 1951	5,81,256	Expenditure during the year	10,40,934
Amount contributed by the State Government.	8,41,000	Balance on 31st March, 1952	3,81,322
Total	<u>14,22,256</u>	Total	<u>14,22,256</u>

VI.—General Reserve Fund for Cooch Behar.

(See para. 43 on page 113)

GENERAL RESERVE FUND.

	Rs.		Rs.
Balance on 1st April, 1951	1,05,88,661	Payments from the Fund . . . . .	..
Receipts	7,16,341	Balance on 31st March, 1952	1,13,05,002*
Total	<u>1,13,05,002</u>	Total	<u>1,13,05,002</u>

*This balance represents the gross balance of the Fund where from the balance indicated in the latter table has been invested.

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM THE CONSOLIDATED FUND OF THE STATE OF WEST BENGAL OR RECEIVED FROM OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS—*contd.*

INVESTMENT ACCOUNT.			
	Rs.		Rs.
Balance on 1st April, 1951 .	21,55,161	Amount realised . . .	(a)—3,39,365
Amount invested in the Bank, etc.	(a)—6,074	Balance on 31st March, 1952	24,88,452
Total .	21,49,087	Total .	21,49,087

VII.—Subventions from Central Road Fund.

	Rs.		Rs.
Balance on 1st April, 1951 .	42,02,003	Amount of expenditure during the year.	53,10,114
Amount allotted from the Central Road Fund.	41,09,394	Balance on 31st March, 1952	30,01,283
Total .	83,11,397	Total .	83,11,397

VIII.—Deposit Account of Grants for Economic Development and Improvement of Rural Areas.

	Rs.		Rs.
Balance on 1st April, 1951 .	42,631	Amount expended on various schemes.	..
Amount contributed by the Central Government.	..	Balance on 31st March, 1952	42,631
Local contributions . . .	..	Total .	42,631
Total .	42,631		

IX.—Deposit Account of the Grant made by the Indian Central Jute Committee.

	Rs.		Rs.
Balance on 1st April, 1951 .	18,156	Expenditure during the year	..
Amount contributed by the Indian Central Jute Committee.	..	Balance on 31st March, 1952	18,156
Total .	18,156	Total .	18,156

(a) Represents readjustment of previous erroneous debits and credits.

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM THE CONSOLIDATED FUND OF THE STATE OF WEST BENGAL OR RECEIVED FROM OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS—*contd.*

X.—Deposit Account of the Grant made by the Indian Council of Agricultural Research.

	Rs.		Rs.
Balance on 1st April, 1951 .	24,365	Amount expended on various researches. .	..
Amount contributed by the Indian Council of Agricultural Research.	28,649	Balance on 31st March, 1952	53,014
Total .	53,014	Total .	53,014

XI.—Deposit Account of Grant from the Central Government for the Development of Handloom Industries.

	Rs.		Rs.
Balance on 1st April, 1951 .	24,203	Amount expended on various schemes.	..
Amount contributed by the Central Government.	..	Balance on 31st March, 1952	24,203
Total .	24,203	Total .	24,203

XII.—Deposit Account of Grants by the Indian Central Sugarcane Committee.

	Rs.		Rs.
Balance on 1st April, 1951 .	1,14,081	Expenditure during the year	47,616
Amount contributed by the Committee.	440	Balance on 31st March, 1952	66,905
Total .	1,14,521	Total .	1,14,521

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM THE CONSOLIDATED FUND OF THE STATE OF WEST BENGAL OR RECEIVED FROM OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS—*contd.*

XIII.—Deposit Account of Grants from the Central Government for the Food Production Drive Scheme— Bonus for accelerating Production of foodgrains.

	Rs.		Rs.
Balance on 1st April, 1951 .	59,17,174	Amount expended on the scheme.	..
Amount contributed by the Central Government.	3,13,214	Balance on 31st March, 1952	62,30,388
Total .	<u>62,30,388</u>	Total .	<u>62,30,388</u>

XIV.—Deposit Account of Grant made by the Central Silk Board.

	Rs.		Rs.
Balance on 1st April, 1951 .	6,882	Amount expended on the various schemes.	6,823
Amount contributed by the Central Silk Board.	..	Balance on 31st March, 1952	59
Total .	<u>6,882</u>	Total .	<u>6,882</u>

XV.—Deposit Account of Grant made by the Indian Central Oil Seeds Committee.

	Rs.		Rs.
Balance on 1st April, 1951 .	5,663	Amount expended .	316
Amount contributed by the Committee.	..	Balance on 31st March, 1952	5,347
Total .	<u>5,663</u>	Total .	<u>5,663</u>

XVI.—Deposit Account of Grant made by the Central Tea Board.

	Rs.		Rs.
Balance on 1st April, 1951 .	..	Amount expended . .	..
Amount contributed by the Central Tea Board.	1,00,000	Balance on 31st March, 1952	1,00,000
Total .	<u>1,00,000</u>	Total .	<u>1,00,000</u>

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM THE CONSOLIDATED FUND OF THE STATE OF WEST BENGAL OR RECEIVED FROM OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS—*concl'd.*

XVII.—Deposit Account of Grant made by the Council of Scientific and Industrial Research.

	Rs.		Rs.
Balance on 1st April, 1951	Amount expended	4,282
Amount contributed by the Council, (a) ..		Balance on 31st March, 1952	(a)—4,282
	<hr/>		<hr/>
Total	Total . . . . .	..
	<hr/>		<hr/>

XVIII.—Deposit Account of Securities held by Government.

	Rs.		Rs.
Balance on 1st April, 1951	3,17,107	Expenditure during the year	..
Receipt during the year	..	Balance on 31st March, 1952	3,17,107
	<hr/>		<hr/>
Total	3,17,107	Total	3,17,107
	<hr/>		<hr/>

XIX.—Cooch Behar Deposit Account.

	Rs.		Rs.
Balance on 1st April, 1951	6,034	Expenditure during the year	..
Receipt during the year	—6,034	Balance on 31st March, 1952	..
	<hr/>		<hr/>
Total . . . . .	..	Total . . . . .	..
	<hr/>		<hr/>

(a) The credit to the Deposit Account having been formerly kept in the Personal Ledger Account was not afforded to the above head of accounts within the year under report. But the expenditure continued to be adjusted against this head resulting in the closing *minus* balance. necessary rectification is being made in the accounts of the year 1952-53.

No. 5.—STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAID, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Major and Minor Heads of Account.	Balance on 1st April 1951.		Amount advanced during the year.		Total.		Amount repaid during the year.		Balance on 31st March 1952.		Interest received and credited to revenue.	
	1	2	3	4	5	6	7	8	9	10	11	12
LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.—												
Loans to Presidency Corporations, Port Trust and other Port Funds.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Loans to Municipalities		(a) 52,11,058	9,03,112	61,14,170	1,94,672	59,19,498	62,055					
Loans to District and other Local Fund Committees		21,38,437	4,38,000	25,76,437	50,078	25,26,359	19,118					
Advances to Cultivators		(a) 1,15,35,171	24,20,999	1,39,56,170	23,46,243	1,16,09,927	3,05,014					
Advances under Special Laws		4,69,781	1,07,222	5,77,003	1,565	5,75,438	3,949					
Miscellaneous Loans and Advances		(a) 1,07,23,720	50,15,691	1,57,39,411	20,66,372	1,36,73,039	1,97,751					
Loans and Advances to displaced persons		5,59,62,571	5,51,77,707	11,11,40,278	20,70,260	10,90,70,018	14,001					
Total		(a) 9,83,50,312	6,46,17,731	16,29,74,043	78,70,569	15,51,03,474	6,26,428					
LOANS TO GOVERNMENT SERVANTS—												
House-building advances		(b) 1,91,564	1,20,704	3,12,268	90,018	2,22,250	6,017					
Advances for purchase of motor conveyances		2,50,598	1,23,607	3,74,205	1,35,559	2,38,646	6,109					
Advances for purchase of other conveyances		12,361	9,361	21,722	12,817	8,905	385					
Passage advances		1,564	960	2,524	957	1,567	52					
Other advances		3,276	..	3,276	3,637	..	..			
Total		(b) 4,59,363	2,54,632	7,13,995	2,42,988	4,71,007	12,563					
GRAND TOTAL		9,88,15,675	6,48,72,363	16,96,88,038	81,13,557	15,55,74,481	6,38,991					

(a) The opening balances differ from the previous year's closing balances by reason of correction since made due to revision of allocation of balances (see para 7 on page 91).

(b) Differs from the previous year's closing balance by Re. 1 by reason of correction since made.

APPENDIX.

(Statement showing the details of commitments at the end of 1951-52 in respect of schemes estimated to cost Rs. 1 lakh or more in each case (except those financed from development grants).

(See Paragraph 11 of Part A of the Report on page 18.)

(Figures are in thousands of Rupees.)

Major head of account and name of scheme.	Amount of sanctioned estimate.	Expenditure to end of 1950-51.	Expenditure during the year.	Further liabilities to be incurred.	Total Expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
DEBITED TO REVENUE ACCOUNT.					
<i>10.—Forest.</i>					
1. Repairs to damages to old military road between Ghoom and Kursoong, caused by the heavy cyclone and land slides in June, 1950.	2,52	..	2,49	15	(a)2,64
<i>18.—Other Revenue Expenditure financed from Ordinary Revenues.</i>					
2. Construction of Retired line at Mayhapore on 41st and 42nd mile of Bhagirathi Embankment.	1,35	..	7	1,28	1,35
<i>29.—Police.</i>					
3. Linking of border police stations and outposts by radio-telephony in the northern range.	2,70	.	2,45	1,15	(a)3,60
4. Adjustment of cost of rifles, revolvers and muskets obtained to meet deficiencies resulting from the partition.	7,90	7,90	7,32	1,00	(a)16,22
5. Payment of allowances to the members of the National Volunteer Force.	5,00	3,23	4,51	5,00	(a)12,74
<i>30.—Ports and Pilotage.</i>					
6. Scheme for training of Inland Water Transport Crews.	2,78	1,01	1,06	71	2,78
<i>39.—Public Health.</i>					
7. Kulti Out-fall Scheme	27,23	..	10,00	17,23	27,23 ³

(a) Previous estimate revised.

APPENDIX—*contd.*

Major head of account and name of scheme.	Amount of sanctioned estimate.	Expenditure to end of 1950-51.	Expenditure during the year.	Further liabilities to be incurred.	Total Expenditure estimated (Cols. 3 to 5.)
1	2	3	4	5	6
DEBITED TO REVENUE ACCOUNT—<i>contd.</i>					
43.— <i>Industries—Industries.</i>					
8. Unemployment Relief Scheme	1,29	..	1,32	1,33	(a)2,65
9. Participation in the Government of India's Scheme for technical and vocational training of adult civilians.	6,04	2,57	2,71	5	5,33
50.— <i>Civil Works.</i>					
10. Construction of Sanskrit Research Blocks in the compound of Hindu School.	(c)	..	1,52	2,03 (b)46	3,55 (b)46
11. Extensive P. & T. works relating to sinking area between Bridge No. 160-169 of D. H. C. Road, Kurseong.	8,11	3,20	3,71	1,04	7,95
12. Providing permanent accommodation for 7 sets men's quarters in E. F. R., Salua.	(c)	53	4,44	47	(c)5,44
13. Providing permanent accommodation of E. F. R., Salua.	5,31	5,26 (b)1,59	56 (b)41	10 (b)14	(a)5,92 (b)2,14
14. Extension of P. M. C. at Midnapore.	2,18	2,06	2	2	(a)2,10
15. Construction of an over-flow shed for accommodation of 150 prisoners at Krishnagar Jail.	1,92	95	65	41	2,01
16. Thorough repairs to Suri-Sainthia Road.	(c)	..	1,00	6,89	(c)7,89
17. Construction of a new office building at Hastings Street.	(c)	5,01	20,02	58,97 (b)1,36	(c)84,00 (b)1,36
18. Extension of Sub-Jail at Basirhat	2,64	1,32	46	66	2,64
19. Construction of Gandhi Ghat at Barrackpore.	3,65	3,83	21	10	4,14
20. Construction of 12 units of Quarter and 3 unit Office Shed at Cooch Behar.	1,40	..	1,31	9	1,40
21. Construction of new Police building in Police Station (Hijli).	1,44	29	69	50	(a)1,48
22. Construction of out-door ward of Sadar Hospital at Cooch Behar.	1,53	56	79	12 (b)3	(a)1.47 (b)3
23. Construction of six sets of Staff Quarters and two sets of barracks for the office of the S. E. N. C. and E. E. Jalpaiguri Division.	1,56	10	1,17	33	(a)1,60

(a) Previous estimate revised.

(b) Represents figures for electric portion.

(c) Estimate not yet sanctioned.

APPENDIX—*concl'd.*

Major head of account and name of scheme.	Amount of sanctioned estimate.	Expenditure to end of 1950-51.	Expenditure during the year.	Further liabilities to be incurred.	Total Expenditure estimated (Cols. 3 to 5.)
1	2	3	4	5	6
DEBITED TO REVENUE ACCOUNT—<i>concl'd.</i>					
50.— <i>Civil Works—concl'd.</i>					
24. Construction of landing ground at Balurghat.	(c)	7,11	62	38	8,11
25. Construction of new Civil Court buildings at Howrah.	3,04	1,57	2,00	72 (b)17	4,29 (b)17
26. Construction of abandoned completion of Mahajati Sadan.	2,96	85	70	15	1,70
27. Construction of 56 bedded Maternity Hospital attached to the Berhampore Sadar Hospital.	(c)	..	72	3,57	4,29
28. Conversion of service privies and urinals into water borne system in the Central Jail, Dum Dum.	67	40	97	96 (b)13	2,33 (b)13
56.— <i>Stationery and Printing.</i>					
29. Immediate reorganisation plan for West Bengal Government Press and its branches.	10,29	..	7,04	3,01	10,05
63.— <i>Extraordinary Charges in India.</i>					
30. Construction of 154 Hexagonal type of sentry boxes in various procurement godowns.	1,14	30	58	26	1,14
Total—Debited to Revenue Account	1,04,65	49,64	81,52	1,11,17	2,42,33
DEBITED OUTSIDE THE REVENUE ACCOUNT.					
68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.					
31. Addition of 6 per cent. E.C.Carpet over the glaces of D/S Floor of Anderson Weir.	1,41	1,14	—1	28	1,41
Total—Debited outside the Revenue Account.	1,41	1,14	—1	28	1,41
Total—Commitments	1,06,06	50,78	81,51	1,11,45	2,43,74

(a) Previous estimate revised.

(b) Represents figures for electric portion.

(c) Estimate not yet sanctioned.

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