



सत्यमेव जयते

Government of West Bengal

Finance Accounts

1963-64

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Comptroller and Auditor General of India

1965



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**FINANCE ACCOUNTS OF THE GOVERNMENT OF WEST BENGAL
FOR THE YEAR 1963-64.**

Certificate of the Comptroller and Auditor-General of India

This compilation containing the Finance Accounts of the Government of West Bengal for the year 1963-64 presents the accounts of the receipts and outgoings of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in the accounts. It supplements the accounts separately presented in the form of Appropriation Accounts for Grants and Charged Appropriations.

These Accounts which as Comptroller and Auditor-General, I am required to prepare, have been prepared and examined under my direction in accordance with the requirements of Article 149 of the Constitution of India read with paragraph 11(4) of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947. It is to be noted that the Comptroller and Auditor-General's responsibility for the audit of the accounts of the Government does not at present extend in full to the audit of the accounts of revenue, but I am satisfied, on the best information available, that the accounts of revenue included in the Finance Accounts herewith presented give a correct statement of the sums brought to account. Subject to these observations and also to those contained in this compilation as well as in the Audit Report, 1965, the accounts now presented are correct statements of the receipts and outgoings of the Government of West Bengal for the year 1963-64.

A. K. ROY,

Comptroller and Auditor-General of India.

NEW DELHI.

The

20 MAY 1965

FINANCE ACCOUNTS

Introductory

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

Part I—Consolidated Fund.

Part II—Contingency Fund.

Part III—Public Account.

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

(1) Revenue;

(2) Capital; and

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

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

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

The third division comprises loans raised by Government—loans of a purely temporary nature classed as “Floating Debt” (such as Treasury Bills and Ways and Means Advances), as well as other loans classed as “Permanent Debt” and “Loans and Advances made by Government” together with repayments of the former and recoveries of the latter. It also includes Inter-State Settlements.

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

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

(1) Debt (other than those included in Part I) and Deposits; and

(2) Remittances.

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

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

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

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

The Major Heads are subdivided into Minor Heads and the Minor Heads into Sub-heads and Detailed heads. Under each of these heads, the expenditure is shown distributed between Charged and Voted. The Major, Minor and Sub-heads prescribed for the classification of expenditure in the general accounts are not necessarily identical with the Grants, Sub-heads and other units of allotments which are adopted by the Finance Department for Demands for Grants but in general a certain degree of co-relation is maintained between the Demands for Grants and the Finance Accounts.

4. System of Accounts : The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year ending 31st March, 1964 as distinguished from the amounts due to or by Government during the same period. The cash-basis system is, however, not entirely suitable for recording the transactions and for representing the true state of affairs of Government Commercial undertakings run on commercial principles. The detailed accounts of this class of undertakings are, therefore, maintained outside the regular accounts in commercial form and are subject to a test check by the Indian Audit and Accounts Department.

The figures of actuals shown in these accounts are net, after taking into account the recoveries.

PART I—Summarised Statements

17—Appropriation for Reduction of Avoidance of Debt.

3,78-30 4,16-00

Total B—Debt Services ..	3,49-23	4,34-88
C—Administrative Services—		
XVII—Administration of Justice ..	60-20	63-46
XVIII—Jails ..	10-16	10-19
XIX—Police ..	43-23	43-86
XXI—Miscellaneous Departments ..	29-24	22-92
Total—C—Administrative Services..	1,42-83	1,40-43

Total B—Debt Services ..	12,09-29	13,48-92
C—Administrative Services—		
18—Parliament and state Legatures.	38-45	28-37
19—General Administration ..	4,07-36	3,69-98
21—Administration of Justice ..	1,43-97	1,49-90
22—Jails ..	1,11-41	1,13-58
23—Police ..	10,22-53	10,52-93
26—Miscellaneous Departments ..	2,38-70	2,33-63
Total—C—Administrative Services.	19,62-42	19,48-39

D—Social and Developmental Services—		
XXII—Education ..	59-18	95-51
XXIII—Medical ..	65-60	57-35
XXIV—Public Health ..	17-00	7-48
XXV—Agriculture ..	2,42-58	3,23-46
XXVII—Animal Husbandry ..	12-67	18-64
XXVIII—Co-operation ..	6-33	6-45
XXIX—Industries ..	1,64-51	1,57-52
XXXI—Community Development Project, National Extension Services and Local Development Works.	7-51	5-32
XXXII—Miscellaneous Social and Developmental Organisations.	27-87	35-00
Total—D—Social and Developmental Services.	5,93-25	7,06-73

D—Social and Developmental Services—		
27—Scientific Department ..	74	79
28—Education ..	23,35-97	24,11-87
29—Medical ..	8,15-80	9,15-13
30—Public Health ..	3,36-46	3,21-34
31—Agriculture ..	5,31-82	6,20-61
33—Animal Husbandry ..	79-10	87-70
34—Co-operation ..	57-05	65-97
35—Industries ..	3,44-16	3,60-44
37—Community Development Project, National Extension Services and Local Development Works.	2,68-50	2,78-39
38—Labour and Employment ..	31-62	78-41
39—Miscellaneous Social and Developmental Organisations.	1,84-01	2,02-99
Total—D—Social and Developmental Services.	49,85-23	53,43-64

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

(In lakhs of rupees.)

	Receipts.		Disbursements.	
	Actuals.		Actuals.	
	1962-63.	1963-64.	1962-63.	1963-64.
E—Multipurpose River Schemes, Irrigation and Electricity Schemes—				
XXXIII—Multipurpose River Schemes.	64.39	58.76	1,33.85	1,49.00
XXXIV—Irrigation, Navigation, Embankment and Drainage Works (Commercial).	31.06	28.33	57.42	62.38
XXXV—Irrigation, Navigation, Embankment and Drainage Works (Non-commercial).	9.00	7.10	2,39.23	2,03.20
Total—E—Multipurpose River Schemes, Irrigation and Electricity Schemes.	1,04.45	94.19	4,30.50	4,14.58
F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—				
XXXVII—Public Works ..	66.04	83.21	4,57.95	2,91.42
Total—F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.	66.04	83.21	4,57.95	2,91.42
G—Transport and Communications (other than Roads).—				
XXXIX—Ports and Pilotage ..	1.31	.96	15.13	10.87

XLIII—Road and Water Transport Schemes.

.. 4.44

... 57—Roads, and Water Transport Schemes.

... - 3.96

Total—G—Transport and Communications (other than Roads).

1.31 5.40

15.13 14.85

I—Miscellaneous—

XLVIII—Contributions and Recoveries towards pensions and other Retirement Benefits.

8.08 9.06

4.87.79 5,40.43

XLIX—Stationery and Printing ..

8.13 7.71

1.50 1.48

LI—Forest ..

1,94.99 2,11.89

85.38 85.91

LII—Miscellaneous ..

2,35.95 2,46.07

1,43.85 1,49.88

Total—I—Miscellaneous ..

4,47.15 4,74.73

16,74.29 16,75.50

J—Contributions and Miscellaneous Adjustments—

LV—States' share of Union Excise Duties—

7,96.59 8,42.22

.. .51 .22

LVI—Grants-in-aid from Central Government.

9,79.37 11,63.34

40.16 93.48

LVII—Miscellaneous adjustments between Central and State Governments.

4.29 2.11

LVIII—Dividends, etc., from commercial and other undertakings

.42 1.36

Total—J—Contributions and Miscellaneous Adjustments.

17,80.67 20,09.03

1,13,53.07 1,17,20.54

Total—K—Extraordinary Items.

40.67 93.70

Grand Total—Expenditure within the Revenue Account.

1,13,53.07 1,17,20.54

STATEMENT No. 1—SUMMARY OF TRANSACTIONS—contd.

(In lakhs of rupees.)

	Actuals.		Disbursements.	Actuals.	
	1962-63.	1963-64.		1962-63.	1963-64.
Receipts.					
K—Extraordinary Items—					
LXI—A Receipt in connection with National Emergency, 1962.	..	..			..
Total Revenue	1,07,51.18	1,26,90.60			
Revenue Deficit/Surplus	..	..	
	— 6,01.89	+ 8,70.06			

PART I—CONSOLIDATED FUND

(2) Capital

Payment of compensation to Landholders, etc., on the abolition of the Zamindari System.	2,14.44	2,44.86
Irrigation	92.52	91.36
Agriculture-Improvement and Research	94.54	1,24.12
Consumers' Co-operative	..	30.93
Industrial Development	61.83	40.67
Public Works, Multipurpose River Schemes.	14,68.57	13,99.03
Other Works	14,25.93	5,21.78
Road and Water Transport Schemes	12.97	16.70

Commuted value of pensions 6.39 4.91
Schemes of Government Trading 67.57 2,04.88

Total—Capital Expenditure outside the Revenue Account. 34,44.76 26,79.24

(3) DEBT—PUBLIC DEBT

Permanent Debt	7,03.29	..	1,74.98	3,57.82
Loans from the Central Government ..	31,93.39	48,43.77	10,39.19	11,56.31
Other Loans	65.92	1,80.55	13.92	15.10
Total	39,62.60	50,23.32	12,28.09	15,29.23

Loans and Advances by the State Government—

Recoveries of Loans and Advances ..	3,73.81	2,60.42	10,29.95	36,46.50
Total	3,73.81	2,60.42	10,29.95	36,46.50
Total—Consolidated Fund ..	1,50,87.59	1,78,74.34	1,70,55.87	1,95,75.51

Loans and Advances by the State Government—

Loans and Advances	10,29.95	36,46.50
Total	10,29.95	36,46.50
Total—Consolidated Fund ..	1,70,55.87	1,95,75.51

PART II—CONTINGENCY FUND

Contingency Fund .. .. .	.01(a)	Contingency Fund .. .. .	.01	.02 (b)
Total .. .. .	.01	Total .. .. .	.01	.02

(a) Represents recoupment of the expenditure of Rs. 1,000 under the major head "39—Medical" and "30—Public Health" incurred out of the Fund during 1962-63 and remained unrecouped at the end of that year.

(b) An expenditure of Rs. 2,394 under Major Head "124—Capital Outlay, etc." incurred out of the Contingency Fund during 1963-64 and remained unrecouped before the close of the year.

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

PART III.—PUBLIC ACCOUNT.

Debt (other than those mentioned in Part I) and Deposits.

(In lakhs of rupees.)

	Receipts.		Disbursements.	
	1962-63.	1963-64.	1962-63.	1963-64.
Unfunded Debt—State Provident Funds	2,47.29	2,76.92	1,33.67	1,09.36
Deposits and Advances—				
Deposit bearing interest—				
Depreciation Reserve of Government Commercial concerns	—1,07.27	.94	..	..
Reserve Fund—Transport	..	.03	..	7.36
Other Deposits—				
Deposits not bearing interest	2,53.73	7.00	1,74.98	3,57.82
Appropriation for Reduction or Avoidance of Debt.	4,14.14	4,60.28	1,31.61	86.47
Sinking Fund Investment Account ..	..	26.89	1,19.76	1,20.93
West Bengal Famine Insurance Fund	1,19.30	1,21.53	.19	.01
Depreciation Reserve Fund—Government Presses.	1.25	1.35	11.24	11.24
Fund for promotion of education amongst educationally backward classes.	11.24	11.24		

Other Reserve Funds ..	1-21	1-21	60	36	56
Deposits of Local Funds ..	48,79-09	48,79-09	53,46-69	48,09-07	51,31-23
Civil Deposits ..	17,24-65	17,24-65	22,86-84	14,48-38	20,50-38
Other Accounts ..	33-24	33-24	86-16	59-90	68-86
Advances not bearing interest ..	4,06-78	4,06-78	5,71-98	4,92-95	6,61-35
Suspense ..	1,50,94-48	1,50,94-48	1,11,23-28	1,35,81-66	1,01,13-28
Miscellaneous ..	1,74-98	1,74-98	3,57-82	.	.
Total—Deposits and Advances ..	2,30,01-33	2,04,01-63		2,08,30-10	1,86,09-49
Remittances ..	56,62-91	74,84-91		58,44-94	79,47-05
Total—Public Account ..	2,89,11-53	2,81,63-46		2,68,08-71	2,66,65-90
Total = Receipts ..	4,39,99-12	4,60,37-81		4,38,64-59	4,62,11-43
Opening Cash Balance ..	1,70-14	3,04-67		3,04-67	1,01-05
Grand Total ..	4,41,69-26	4,63,42-48		4,41,69-26	4,63,42-48

Explanatory Notes—

1. Receipts from the Central Government—(1) The revenue receipts of the State Government for the year under review include:—

	(In crores of rupees).
(i) Share of net proceeds on Income other than Corporation Tax	14.25
(ii) Estate Duties	0.33
(iii) Grants received from the Government of India for different purposes and Schemes, other than "Grants in lieu of tax on Railway passenger fares."	10.84
(iv) Grants in lieu of Tax on Railway passenger fares	0.79

2. Taxation changes during the year—No new tax was levied but the rates of certain existing taxes mentioned below were raised during the year under review—

- (a) Central Sales Tax
- (b) Sales Tax on luxury goods and certain other articles
- (c) Taxes on the industrial use of electricity (increase with effect from 1-5-63).
- (d) Stamp duty (Non-Judicial).

3. Receipts on Revenue Accounts—The increase in revenue receipts from Rs. 107.51 crores in 1962-63 to Rs. 125.91 crores in 1963-64 was mainly under the following heads—

			(In crores of rupees)	
Major head of Account.			Amount of increase.	Reasons for the increase
(a) Sales Tax			7.50	Mainly due to enhanced rates of taxes and collection of arrears.
(b) Taxes on Income other than Corporation Tax.			2.54	Increase in the share of net proceeds of Income Tax
(c) Taxes on Vehicles			2.19	Mainly due to enhanced rates of taxes on various types of vehicles.
(d) Grants in aid from Central Government			1.84	Larger grants in aid from Government of India.
(e) State Excise Duties			1.12	Increase in consumption of spirits, liquors and Drugs.
(f) Other Taxes and Duties			1.06	Mainly due to raising of the rates for industrial use of electricity.
(g) Stamps			0.63	Mainly due to increased rates of stamp duty (Non Judicial).

The increase under the above heads was partly off-set by decrease in revenue receipt as under Land Revenue (1.42 crores); this was due to less receipt from management of Ex-Zamindari Estates due to fall in demand on account of remission of rent of homestead land during the year and larger collection during the previous year.

4. Expenditure on Revenue Account—

The increase in expenditure on Revenue Account from Rs. 113·53 crores in 1962-63 to Rs. 117·20 crores in 1963-64 was mainly under the following heads :—

Description.	(In crores of rupees). Actuals.		Amount of increase.	Reasons for the increase.
	1962-63.	1963-64.		
Interest	8·31	9·39	1·08	Mainly less payment of interest by the Damodar Valley Corporation in order to meet their revenue deficit.
Appropriation for Reduction or Avoidance of Debt.	3·78	4·10	0·32	Contribution to Sinking Funds in respect of new loan raised in the open market during 1962-63.
Police	10·23	10·53	0·30	Mainly more expenditure on District Executive Force due to raising of some Battalions.
Education	23·36	24·12	0·76	Mainly more expenditure on free and compulsory primary education and grants to local bodies for Secondary education
Medical	8·16	9·15	0·99	Mainly larger developmental expenditure on improvement and establishment of Sadar and Sub-divisional Hospitals and Rural Health Centres.
Agriculture	5·32	6·21	0·89	Mainly larger expenditure on Intensive Food Production Schemes.
Famine Relief ..	4·88	5·40	0·52	Mainly more expenditure on relief measures.

The increase in expenditure was partly counter-balanced by decreases in expenditure as under—

Public Works ..	4·57	2·91	1·66	Mainly non-payment of bills for purchase of certain materials.
Miscellaneous ..	7·67	7·15	0·52	Mainly less expenditure on grants-in-aid and contribution.

STATEMENT No. 2(1)—CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

Progressive Capital outlay to the end of 1963-64.

Nature of Expenditure.	(In lakhs of rupees).		Total.
	Expenditure up to 1962-63.	Expenditure during 1963-64.	
92—Payment of compensation to land holders, etc., on the abolition of the Zamindari system.	10,19·94	2,44·86	12,64·80
95—Capital outlay on schemes of Agricultural Improvement and Research.	2,76·39	1,24·12	4,00·51
95A—Capital outlay on Consumers' Co-operative ..	..	30·93	30·93
96—Capital outlay on Industrial Development ..	4,86·73	40·67	5,27·40
98—Capital outlay on Multipurpose River Scheme ..	1,16,35·95	6,06·39	1,22,42·34
99—Capital outlay on Irrigation, Navigation, etc., Works (Commercial).	5,03·81	38·92	5,42·73
100—Capital outlay on Irrigation, Navigation, etc., Works (Non-Commercial).	3,45·34	52·44	3,97·78
101—Capital outlay on Electricity Schemes ..	1,28·14	..	1,28·14
103—Capital Account of Public Works outside the Revenue Account.	60,66·91	7,92·64	68,59·55
109—Capital Account of other works outside the Revenue Account.	68,53·97	3,21·78	73,75·75
114—Capital outlay on Road and Water Transport Schemes outside the Revenue Account.	6,08·25	16·70	6,24·95
119—Capital outlay on Forests	·13	..	·13
120—Payment of commuted value of pensions ..	50·16	4·91	55·07
124—Capital outlay on Schemes of Government Trading.	-4,58·82	2,04·88	-2,53·94
Total ..	2,75,16·90	26,79·24	3,01,96·14

(1) The financial results of different schemes the expenditure on which has been recorded under the Major Head "98-Capital Outlay on Multipurpose River Schemes" and "99-Capital Outlay on Irrigation, Navigation, etc. Works (Commercial)" are indicated in Statement No. 3(1) at pages 18-19.

(2) Pro-forma accounts in respect of schemes under the Major Head "114—Capital Outlay on Roads and Water Transport Schemes "outside the Revenue Account have not been prepared by the Department.

(3) Pro-forma accounts in respect of the Major Head "124—Capital Outlay on schemes of Government Trading" for the years 1961-62, 1962-63 and 1963-64 have not been furnished to Audit.

(4) The particulars of the investments of Government in the shares of statutory Corporations, Government Companies, Joint Stock Companies, Co-operative Institutions, etc, are given in Statement No. 14 at pages 90-93.

**STATEMENT No. 3(1)—FINANCIAL RESULTS OF IRRIGATION WORKS AND MULTIPURPOSE RIVER SCHEMES
FOR THE YEAR 1963-64.**

Name of Projects.	Direct Capital Outlay.		Revenue during 1963-64.		Total Receipts.		Net Revenue excluding Interest.		Interest on Capital.		Net Profit or Loss after meeting interest.	
	During 1963-64.	To end of 1963-64.	Direct Revenue Works receipt.	Portion of land revenue due to Works.	Direct Revenue Works receipt.	Portion of land revenue due to Works.	Direct working expenses.	Surplus of revenue over expenditure (+) or excess of expenditure over revenue (-).	Rate per cent.	Surplus of revenue over expenditure (+) or excess of expenditure over revenue (-).	Rate per cent.	Surplus of revenue over expenditure (+) or excess of expenditure over revenue (-).
A—IRRIGATION WORKS UNPRODUCTIVE.												
Midnapore Canal .. .. .	..	83,07	2,69	..	2,69	9,08	- 6,39	7.69	3,74	-10,13	12.19
Bakreswar Irrigation Scheme .. .. .	..	7,01	61	..	61	33	+ 28	3.99	31	- 3	0.43
Damodar Canal	- 1	1,28,36	22,30	..	22,30	7,69	+ 14,61	11.38	5,82	+ 8,79	6.85	
Karatowa Talma Irrigation Scheme.	6,79	40,53	..	..	..	..	..	..	1,62	- 1,62	4.00
Saharajore Irrigation Scheme	4,79	5,21	..	..	..	..	..	..	11	- 11	2.11
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—UNPRODUCTIVE.												
Sonarpur-Arasanch Drainage Scheme.	..	1,82,80	6	..	6	6,63	- 6,57	3.59	8,23	- 14,80	8.09	

Haji Tidal Canal	..	25.51	30	..	30	5.50	- 5.20	20 38	1.15	- 6.35	24.89
Calcutta and Eastern Canals	..	21.82	1.90	..	1.90	7.86	- 5.76	26 40	98	- 6.74	30.89
Sundarbans Steamer Route	..	7.53	46	..	46	13	+ 33	4 38	34	- 1	0.13
Dredging "Bidyadhari"	..	(a)7.96	..	..	..	..	..	..	36	- 36	4.52
Dredger "Burdwan"	..	13.83	..	..	..	..	..	..	61	- 61	4.48
Amta Basin Drainage Scheme	1.22	25.08	..	..	..	..	..	..	1.04	- 1.04	4.15
Malhar Beel Drainage Scheme	15.86	26.56	..	..	..	..	..	..	74	- 74	2.79
Bhuri Shyamsunder Beel Drainage Scheme	5.57	7.82	..	..	..	..	..	..	18	- 18	2.30
Bamunia Daudpur Beel Drainage Scheme.	37	1.14	..	..	..	..	..	..	3	- 3	2.63
Contai Basin Drainage Scheme	2.87	2.87	..	..	..	..	..	..	5	- 5	1.74
Gobindapur Itkhola Scheme	1.42	1.42	..	..	..	..	..	..	4	- 4	2.82
Nowai Basin Drainage Scheme .	4	4	..	..	..	..	..	..	..	..	..
C - MULTIPURPOSE RIVER SCHEME.											
Mayurakshi Reservoir Project	12.54	15,64.74	58.76	..	58.76	34.06	- 24.70	1 58	70.16	- 45.46	2.91
Kangsabati Reservoir Project	1.64.85	10,79.94	..	..	..	..	..	..	44.78	- 44.78	4.15
Grand Total (A+B+C)	2,16.31	32,33.04	87.08	..	87.08	71.08	- 16.00	0 49	1,40.29	- 1,24.29	3.84

(a) Excludes Rs. 3,00,000 met from contribution

Explanatory Notes—

Productive and unproductive works—

Works in the Irrigation Department are classified as 'Productive' or 'Unproductive' according as the net revenue (Gross revenue less working expenses) derived from each work on the expiry of ten years from the date of closure of the construction estimate covers or does not cover the prescribed annual interest charges on capital invested. The rate of interest prescribed was 4 per cent. for works sanctioned before 1st April 1919, 5 per cent. for those sanctioned between 1st April, 1919 to 1st August, 1921, 6 per cent. for those sanctioned between 2nd August, 1921 and 31st March, 1941 and 4 per cent. for those sanctioned between 1st April, 1941 and 16th August, 1954.

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

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 the "Unproductive" class. Similarly, if a work, classed as "Unproductive" succeeds in yielding for three successive years the prescribed return, it is transferred to the "Productive" class.

There was no Productive work in the State up to the end of 1963-64.

STATEMENT No. 4—DEBT POSITION.

(i) Statement of Borrowings

(In crores of rupees).

Nature of Debt.	Amount on 1st April, 1963.	Receipts during the year.	Repayments during the year.	Amount on 31st March, 1964.	Net Increase (+) or Decrease (-)
I. Permanent Debt ..	54.50	..	3.58	50.92	- 3.58
Loans from the Central Government.	3,04.47*	48.43	11.56	3,41.34	+ 36.87
Other Loans ..	4.51	1.80	0.15	6.16	+ 1.65
Total Public Debt ..	3,03.48	50.23	15.29	3,08.42	+ 34.94
II. Unfunded Debt ..	12.35	2.77	1.09	14.03	+ 1.68
Total Debt ..	3,75.83	53.00	16.38	4,12.45	+ 36.62

*Differs from the closing balance of last year due to rounding.

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

Explanatory Notes—

- (1) Permanent Debt: This category covers long term loans raised in the open market to finance certain projects. No fresh loan was raised during the year.

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

- (a) Depreciation Fund—A sum equal to 1½ per cent. of the total nominal amount of the loan is set apart to form a Depreciation Fund for purchasing the securities of the loans for cancellation.
- (b) Sinking Fund—In addition to the annual contribution to the respective Depreciation Fund, an annual contribution is to be made to the Sinking Fund for amortisation of the loans at such rates as the Government may decide from time to time to be necessary. The balances in the funds at the commencement and end of 1963-64 are given below :—

(In lakhs of rupees):

	Amount on 1st April, 1963.	Addition during the year.	Withdrawal during the year.	Amount on 31st March, 1964.
Depreciation Fund	3,56.60	94.62	65.18
Sinking Fund	13,31.93	3,55.66	2,92.64

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STATEMENT No. 4—DEBT POSITION—*contd.**(1) Statement of Borrowings*

Out of the total balance in the funds a sum of Rs. 10.03 lakhs stood invested in the securities of the Governments of West Bengal, India as also of other States.

Other loans—Particulars of the outstanding loans will be found in the Statement No. 17 at pages 118-123.

Unfunded Debt—This item comprises the Provident Fund balances of Government servants.

(2) Loans from the Central Government.

The following amounts which fell due for repayment on account of principal and interest on loans taken from Central Government remained outstanding on 31st March, 1964 :

(In lakhs of rupees).			
Category of Loans.	Principal.	Interest.	Remarks.
(i) Grow More Food Schemes ..	1.01.89	0.94.	(i) Rs. 1,00.20 lakhs paid in 1964-65 towards repayment of principal out of the overdue instalments.
(ii) Small Scale Industries ..	3.09	2.32	(ii) Rs. 1.00 lakh paid in 1964-65 towards repayment of principal out of the overdue instalments.
(iii) Handloom Industries ..	0.31	0.75	
(iv) For loans to West Bengal Goods Transport Co-operative Society Ltd.	0.56	0.25	
(v) Loans for paying West Bengal Government's share of expenditure on Domodar valley corporation.	..	1,13.41	
(vi) Loans for Educational Development.	..	0.10	

The terms and conditions of repayment of 26 loans amounting to Rs. 3,01.55 lakhs sanctioned during the period from 1959-60 to 1963-64 by the Government of India have not been settled. No repayment has consequently been made in respect of the loans.

In regard to the Rehabilitation loans, the revised terms and conditions of the repayment as recommended by the Finance Commission have not been accepted by the State Government. They pay to the Government of India whatever amount Government collect including arrears, if any, from the loanees during the year. A sum of Rs. 25.60 crores on account of principal and Rs. 11.96 crores on account of interest remained outstanding towards repayment of the loans on the 31st March, 1964 according to the original terms and conditions of repayment.

An amount of Rs. 26.07 crores was received by the State Government from the Government of India during 1963-64 as Ways and Means Advance for Plan Schemes of which a sum of Rs. 19.23 crores has been adjusted as loan and Rs. 6.84 crores as grants. The loan has been shown included in the total loan of Rs. 48.43 crores received during the year.

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

STATEMENT No. 4(ii)—SERVICE OF DEBT.

(a) Interest on debt and other obligations: The total gross debt outstanding at the end of and the net amounts met from Revenue during the years 1962-63 and 1963-64 on account of interest charges were as shown below :—

	(In lakhs of rupees).		
	1962-63.	1963-64.	Net Increase (+) or Decrease (-)
Gross Debt outstanding at the end of the year.	3,75,83 61	4 12,45 26	+ 36,61·65
(i) Interest paid (including expenditure on management by Government on Debt and other obligations.)	11,47 33	11,62 44	+ 15·11
(ii) Deduct -Interest realised by Government on State Loans and Advances.	1,39 74	2,52·14	+ 1,12·40
Interest realised on investment of cash balances	53 28	13 36	- 39 92
Interest transferred to the accounts of Multipurpose River Schemes and treated as Capital Expenditure.	3,16 33	2,23 51	- 92 8
(iii) Net amount of interest charges	6,38 38	6,73·43	+ 35·05
(iv) Percentage of Gross interest (item i) to total revenue receipts.	10 67	9 23	- 1·44
(v) Percentage of net interest (item iii) to total revenue receipts	5·93	5 35	- 0·58
(b) Appropriation for reduction or Avoidance of Debt			
(i) Contribution to Sinking Funds	3,78 30	4,10 00	+ 31·70
(ii) Other appropriations . . . . .	..	..	..

STATEMENT No. 5—LOANS AND ADVANCES BY STATE GOVERNMENT

(i) Statement of Loans and Advances.

(In crores of rupees.)

Categories of Loans and Advances.	Amount outstanding on 1st April, 1963.	Amount paid during the year.	Amount repaid during the year.	Amount outstanding on 31st March, 1964.	Net addition during the year.
1. Loans to Corporation, Port Trust and other Port Funds.	1.50	..	.18	1.32	- .18
2. Loans to Municipalities ..	.92	.09	.05	.96	+ .04
3. Loans to District and other Local Fund Committees.	.49	..	..	.49	..
4. Advances to cultivators ..	4.63	1.03	1.10	4.56	- .07
5. Advances under Special Laws ..	.48	..	..	.48	..
6. Loans and Advances to Displaced persons.	42.10	.65	.14	42.61	+ .51
7. Loans under Community Development Project.	2.72	.53	.15	3.10	+ .38
8. Loans to Government Servants	.16	.20	.06	.30	+ .14
9. Miscellaneous Loans and Advances.	29.77	33.96	.92	62.81	+33.04
Total ..	82.77	36.46	2.60	1,16.63	+33.86

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

A detailed account of the transactions and balances outstanding under each category is given in Statement No. 18 at pages 125-145.

(ii) *Recoveries in arrears*: The overdue amount of loans recoverable from the Municipalities, District and Union Boards, Calcutta Corporation, Educational Institutions as well as from Industrial concerns receiving loans for rehabilitation of displaced persons was Rs. 72·62 lakhs at the end of the year 1963-64 as detailed below :—

Serial No.	Name of the loanee.	No. of loans.	(In lakhs of rupees)			Earliest period to which the arrear relates.
			Total Amount of Principal.	Interest.	Total.	
1.	Educational institutes ..	53	2·21	1·92	4·13	1957-58
2.	Industrial concerns and Municipalities receiving loans for rehabilitation of displaced persons.	115	27·46	28·76	56·22	1957-58
3.	Municipalities and District Boards.	55	4·34	2·74	7·08	1949-50
4.	Calcutta Corporation ..	9	4·84	0·35	5·19	1958-59
		232	38·85	33·77	72·62	

In addition to above, a total sum of Rs. 0·51 lakh (principal Rs. 0·39 lakh plus interest Rs. 0·12 lakh) is outstanding from Purulia and Raghunathpur Municipalities (Purulia District) in respect of the loans given to them by the Government of Bihar prior to 1st November, 1956. The date of commencement of repayment of two loans amounting to Rs. 5·50 lakhs given to the Purulia Municipality by the Government of Bihar during 1955-56 has not yet been decided by the Government of West Bengal as a result of which no recovery in respect of the two loans has yet been made.

Information regarding the amount of recoveries in arrears in respect of other loans for which the detailed records are maintained by Departmental Officers (item Nos. 4, 5, 7 and parts of 6 and 9 of the statement at page 24) is awaited.

(iii) The terms and conditions of repayment in respect of loans amounting to Rs. 43,15·16 lakhs advanced to Government-owned Corporations, etc., have not been settled and no repayment has, therefore been made. The details of the loans are indicated below :—

Serial No.	Name of the loanee.	No. of loans.	(In lakhs of rupees)		Period during which the loan was paid.
			Total amount of loan.		
1.	West Bengal Financial Corporation ..	7	11·87		1955-56 to 1961-62
2.	West Bengal State Electricity Board ..	60	39,85·18		1955-56 to 1963-64
3.	West Bengal Development Corporation ..	17	2,13·27		1956-57 to 1963-64
4.	Durgapur Development Authority ..	7	1·16		1959-60 to 1963-64
5.	Calcutta State Transport Corporation ..	4	99·68		1960-61 to 1963-64
6.	North Bengal State Transport Corporation ..	1	4·00		1961-62

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

Guarantees given by Government are shown below :—

	Maximum amount guaranteed.	Sums guaranteed outstanding on 31st, March 1964
	(In lakhs of rupees.)	
(i) Working Capital and Dividends raised thereon by Statutory Corporations.	1,00·00	1,00·00
(ii) Loans, debentures, bonds, etc., raised by—		
(a) Statutory Corporations and Boards	6,28·16	6,11·16
(b) Government Companies	50·00	..
(c) Co-operative Banks and Institutions	5,09·10	70·26
(d) Joint Stock Companies	36·75	17·26
(e) Local Bodies	3,00·00	1,54·83
Total	16,23·01	9,53·51

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

The particulars of the guarantees by Government as on the 31st March, 1964 are given below :—

	(In lakhs of rupees)	
Name of the public or other body for which the guarantee has been given and brief nature of the guarantee.	Maximum amount guaranteed.	Sums guaranteed outstanding on 31st, March 1964.
1. Statutory Corporations and Boards—		
(a) Guarantee for the repayment of the Capital and 3½ per cent. Dividend thereon.	1,00·00	1,00·00
(b) Guarantee for the repayment of the amount raised by issue of bonds and interest at stipulated rates.	6,28·16	6,11·16
Total Statutory Corporations and Boards	7,28·16	7,11·16
2. Government Companies—		
Guarantee for repayment of loans (and interest thereon) and overdrafts.	50·00	..
Total Government Companies	50·00	..
3. Co-operative Banks and Societies, etc.—		
(a) Co-operative Banks—		
(i) Guarantee for debentures issued and interest thereon.	44·00	40·00
(ii) Guarantee for granting interim finances by the State Bank of India and advances by the Reserve Bank of India.	4,53·50	25·14
(b) Taxi-Drivers' Co-operative Societies Ltd.—Guarantee for repayment of loans (and interest thereon) and overdrafts.	11·60	5·12
Total Co-operative Banks and Societies, etc. ..	5,09·10	70·26

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

4. Joint Stock Companies

Guarantee for repayment of loan (and interest thereon) and overdrafts.	35.75	17.26
	-----	-----
Total Joint Stock Companies	35.75	17.26
	-----	-----

5. Local Bodies -

Guarantee for repayment of loans (and interest thereon) and overdrafts.	3.00 00	1,54.83
	-----	-----
Total Local Bodies	3.00 00	1,54.83
	-----	-----

Note 1—Guarantee to Government Companies—

The guarantee is for cash credit facilities up to the limit of Rs. 50 lakhs to be extended to the West Bengal Small Industries Corporation Ltd by the State Bank of India from time to time as per requisition of the Corporation. A promissory note for the amount guaranteed together with interest was executed by the Corporation in favour of the Governor of West Bengal.

Note 2—Guarantee to Joint Stock Companies—

The entire guarantee of Re. 35.75 lakhs shown under "Joint Stock Companies" has been given on behalf of the National Sugar Mills Ltd., West Bengal as indicated below :—

To whom given.	Maximum amount of guarantee (In lakhs of rupees).	Remarks.
(i) Messrs. Duncan and Steward Co. Ltd.	15.75	Guarantee for the value of machinery purchased by the Mills on deferred payment terms. The Mills having failed to pay the amount, Government made a total payment of Rs. 15,77,706 to the Suppliers. The amount has been treated as loan to the Mills in view of their reported unsatisfactory financial condition.
(ii) West Bengal Financial Corporation	10.00	The amount represents the loan taken by the Mills from the Financial Corporation repayable in nine annual instalments. The first instalment of principal, due on the 31st March, 1963, has not been repaid by the Mills. Interest payable quarterly has not also been paid since the 30th September, 1962. The total overdue amount as on the 31st March, 1964, were Rs. 50,000 towards principal and and Rs. 1.11 lakhs towards interest.
(iii) The Central Bank of India Ltd., Calcutta.	5.00	} Guarantee for the repayment of the loans taken by the Mills from these Banks.
(iv) The Canara Bank Ltd., Calcutta	5.00	

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

		(In lakhs of rupees).	
		As on 1st April, 1963.	As on 31st March, 1964
(a) General Cash Balance -			
(1) Cash in Treasuries	.. ..	23·14	22·21
(2) Deposits with the Reserve Bank	.. ..	2,85·55	80·92
(3) Remittances in Transit	.. ..	- 4·02	- 2·07
	Total	<u>3,04·67</u>	<u>1,01·06</u>
(4) <i>Add</i> —Investments held in the "Cash Balance Investment Account."		14,01·65	1,78·60
	Total (a)	<u>17,06·32</u>	<u>2,79·66</u>
(b) Other Cash Balances and Investments--			
(1) Cash with Departmental Officers	.. ..	7·29	10·01
(2) Permanent Advance for contingent expenditure with Departmental Officers.		11·82	11·58
(3) Investments of earmarked funds	.. ..	9,84·35	10,44·10
	Total (b)	<u>10,03·46</u>	<u>10,65·69</u>
	Total (a) and (b)	<u>27,09·78</u>	<u>13,45·35</u>

Explanatory Notes—

(1) Under the agreement with the Reserve Bank of India, the Government of West Bengal have to maintain with the Bank a minimum balance of Rs. 25 lakhs on every Friday and not less than Rs. 20 lakhs on other days. The Bank informs the Government by telegram of their daily balance with the Bank at the close of each working day. If this balance falls on weekly settling days below the agreed minimum, the deficiency is made good either by taking a Ways and Means Advance from the Reserve Bank or by selling Treasury Bills. No Treasury Bills were issued during the year nor was any Ways and Means Advance taken from the Bank during the year.

(2) The balances under the head "Remittance in Transit" represents remittances between Treasuries and Currency Chests remaining unadjusted on the 31st March, 1964.

(3) The investments held in the Cash Balance Investment Account were wholly in Government of India securities. The interest realised during the year on these investments amounted to Rs. 13·36 lakhs.

(4) The details of the investments out of the earmarked Funds are given in Statement No. 19 at pages 146-153.

The details of investments in the shares of Statutory Corporation, Government Companies, Joint Stock Companies, Co-operative Bank and Societies, etc., are given in Statement No. 14 at pages 90-93.

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

The following is a summary of the position as on 31st March, 1964.

(All figures are in unit of rupees).

Debit balance.	Section of the General Account.	Name of Account	Credit balance.
1	2	3	4
Rs.			Rs.
3,21,96,80,803	A to M and Part of T.	Consolidated Fund— Government Account.	
	O	Public Debt	3,98,42,22,475
1,16,63,39,049	Q	Loans and Advances by State Government— Contingency Fund—	
		Contingency Fund	4,99,97,606
		Public Account—	
	S	Unfunded Debt	14,03,03,386
	T	Deposits and Advances—	
		(i) Deposits bearing interest	2,82,31,758
		(ii) Deposits not bearing interest gross balance.	49,48,27,852
10,44,09,885		Investments	
		(iii) Advances not bearing interest .. .. .	.. .. .
5,15,31,346		(iv) Suspense— .. .. .	.. .. .
1,78,59,992		Investments .. .. .	.. .. .
		Other Items (Net)	5,01,51,033
	U	Remittances -	
17,69,44,738		I— Remittances within India	11,36,736
1,01,05,633	X	Cash Balance (closing) .. .. .	.. .. .
<u>4,74,68,71,446</u>		Total	<u>4,74,68,71,446</u>

Explanatory Notes—

The significance of the head "Government Account" is explained in note 6 below. The other headings in this summary take into account the balances under all account heads in Government books in regard to which Government has a liability to repay the moneys received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of Remittance transactions. It must be understood that these balances cannot be regarded as a complete record of the financial position of the Government of West Bengal as it does not take into account all the physical assets of the State, such as lands, buildings, communications, etc., nor any accrued dues or outstanding liabilities which are not brought to the account under the cash basis of accounting followed by Government.

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

2. Subject to the remarks in note 3 below, the balances, whether in cash or investments under each head have been duly verified and found to agree with those shown in the separate registers or other records maintained in the Accounts office for the purpose in accordance with the prescribed rules. The debits and credits during the year to the different 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. A summary of receipts, disbursements and balances under Debt, Deposit and Remittance Heads and Contingency Fund is given in Statement No. 16.

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

The balances are communicated to the officers concerned every year for acceptance thereof. In a large number of cases such acceptances have not been received. The following are instances where the verifications and acceptance of balances, involving large amounts have been delayed. In many cases the delay extends over several years.

Head of Account.	Number of acceptance awaited.	Year from which accep- tances are awaited.	Amount (In lakhs of rupees).
1	2	3	4
Q—Loans and Advances by the State Government—			
Loans to Local Funds, Private Parties, etc.—			
			Dr.
(1) Loans under Land Improvement Act XIX of 1883.	13	1960-61	6.40
(2) Agriculturists' Loan Act XII of 1884 ..	15	1947-48	4,16.62
(3) Loans under the scheme for distribution of Chemical Fertilisers.	15	1958-59	31.93
(4) Loans to Municipalities	43	1963-64	96.59
(5) Assisting needy fishermen and Co-operative	13	1959-60	1.30
(6) Medium term loan for fish production in semi-derelict tank.	14	1959-60	5.93
(7) Loan under Greater Calcutta Milk Supply Schemes.	1	1962-63	2.16
(8) Loans to West Bengal State Electricity Board	60	1962-63	39,83.60
(9) Loans to Kamala Girls' School ..	2	1962-63	2.05
(10) Loans to Ananda Chandra College ..	2	1957-58	1.19
(11) Loans to Loreto Mission School, Calcutta ..	1	1962-63	5.44
(12) Loans to Kumudini Homes, Kalimpong, (Darjeeling).	1	1962-63	1.50

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

Head of Account.	Number of acceptance awaited.	Year from which acceptances are awaited.	Amount (In lakhs of rupees).
1	2	3	4
T—Deposits and Advances—			
Part II—Deposits not bearing Interest—			
Deposits of Local Funds—			
			Cr.
(i) District Funds	10	1959-60	30·88
(ii) Municipal Funds—			
(1) Municipal Funds	42	1962-63	66·66
(2) Garden Reach Municipality Improvement Fund.	1	1961-62	2·48
Education Funds—			
(1) District Primary Education Fund ..	13	1958-59	4,06·63
Other Miscellaneous Funds—			
(1) State Electricity Fund	7	1960-61	3,35·84
Civil Deposits—			
(1) Deposit on account of cost price of Ganja, Bhang, etc.	10	1962-63	7·84
(2) Personal Deposits	617	1958-59	5,03·90
Other Accounts —			
(1) Deposit Account of grants made by the Indian Central Oil-seeds Committee.	1	1958-59	0·56
(2) Deposit Account of grants made by the Indian Council of Agricultural Research.	1	1958-59	6·10

4. Full information regarding the different Local Funds, Deposits and Advance heads relating to the State of Cooch Behar, since merged with West Bengal, has not been furnished by administrative authorities, therefore, it has 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 "Departmental Advances" and a portion of "Permanent Advances" continue to be shown in lump under the ordinary account heads instead of being split up into relevant departmental heads for want of adequate details of the transactions.

5. Under the scheme embodied in the Bihar and West Bengal (Transfer of Territories) Act, 1956 certain balances under Capital heads (outside the Revenue Account) and Debt, Deposit and Remittance heads are to be transferred by the Government of Bihar to the Government of West Bengal. A portion of the amount under Debt heads was adjusted in the accounts of the previous year. As regards other adjustments, the matter is under correspondence with the Government of Bihar.

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

Government Account.

6. Under the system of book-keeping followed in the Indian Government Account, the amounts booked under revenue, capital and other transactions of Government in respect of which the balances are not carried forward from year to year in the accounts are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under Debt, Deposit, Remittance heads and Contingency Fund, the closing cash balance at the end of the year may be worked out and proved. The Government Account for 1963-64 given below will show how the net amount at the end of the year has been arrived at :

Dr. Rs.	Details.	Cr. Rs.
3,07,45,44,586	A—Amount at the debit of Government Account on the 1st April, 1963 .. ..	....
	B—Revenue Receipts	1,25,90,59,616
1,17,20,53,690	C—Expenditure on Revenue Account .. ..	....
26,79,23,943	D—Capital Expenditure Outside the Revenue Account .. ..	....
	E—Miscellaneous	3,57,81,800
	F—Amount at the debit of Government Account on the 31st March, 1964	3,21,96,80,803
<hr/> 4,51,45,22,219	Total ..	<hr/> 4,51,45,22,219

The amount of Rs. 3,57,81,800 shown against "E—Miscellaneous" represents adjustment of the nominal value of the cancelled securities by debit to the head "Permanent Debt"

PART II—Detailed Accounts and Other Statements

A—Revenue and Expenditure

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

Heads.	Amount in thousands of rupees.	Percentage of total Revenue.	Percentage of total Expenditure.
1	2	3	4
A—Taxes, Duties and other Principal Heads of Revenue—			
IV—Taxes on Income other than Corporation Tax and Estate Duty.	14,90,31	11.84	12.71
V—Estate Duty	32,52	.26	.28
IX—Land Revenue	6,41,89	5.10	5.48
X—State Excise Duties	8,81,11	7.00	7.52
XI—Taxes on Vehicle	4,89,08	3.88	4.19
XII—Sales Tax	32,17,64	25.56	27.45
XIII—Other Taxes and Duties	12,34,27	9.80	10.53
XIV—Stamps	5,51,24	4.38	4.70
XV—Registration	1,03,58	.82	.88
Total—Taxes, Duties and other Principal Heads of Revenue.	86,41,64	68.64	73.74
B—Debt Services			
B—Debt Services	4,34,88	3.45	3.71
C—Administrative Services			
C—Administrative Services	1,40,43	1.12	1.20
D—Social and Developmental Services			
D—Social and Developmental Services	7,06,73	5.61	6.03
E—Multipurpose River Schemes, Irrigation and Electricity Scheme.			
E—Multipurpose River Schemes, Irrigation and Electricity Scheme.	94,19	.75	.80
F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.			
F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.	83,21	.66	.71
G—Transport and Communications (other than Roads).			
G—Transport and Communications (other than Roads).	5,40	.04	.04
I—Miscellaneous			
I—Miscellaneous	4,74,73	3.77	4.05
J—Contributions and Miscellaneous Adjustments			
J—Contributions and Miscellaneous Adjustments	20,09,03	15.96	17.14
K—Extraordinary Items			
K—Extraordinary Items	36	..	..
Grand Total—Revenue Receipts ..	1,25,90,60	100.00	107.42

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

Heads	Amount in thousands of rupees.	Percentage of total Revenue.	Percentage of total Expenditure.
1	2	3	4
Expenditure—			
A—Collection of Taxes, Duties and other Principal Revenues—			
4—Taxes on Income other than Corporation Tax and Estate Duty.	6,52	0 05	0 05
9—Land Revenue	4,33,05	3 44	3 69
10—State Excise Duties .. .	53,34	0 42	0 46
11—Taxes on Vehicles . . .	4,50	0 04	0 04
12—Sales Tax .. .	30,00	0 24	0 26
13—Other Taxes and Duties	15,27	0 12	0 13
14—Stamps	15,19	0 12	0 13
15—Registration	31,67	0 25	0 27
Total—Collection of Taxes, Duties, etc. ..	5,89,54	4 08	5 03
B—Debt Services	13,48,92	10 72	11 51
C—Administrative Services	19,48,38	15 47	16 62
D—Social and Developmental Services ..	53,43,64	42 44	45 59
E—Multipurpose River Schemes, Irrigation and Electricity Schemes.	4,14,58	3 20	3 54
F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements	2,91,42	2 31	2 49
G—Transport and Communications (other than Roads).	14,85	0 12	0 12
I—Miscellaneous	16,75,50	13 31	14 30
K—Extraordinary Items .. .	93,71	0 75	0 80
Grand Total—Expenditure on Revenue Account	1,17,20,54	93 09	100 00

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

1	<i>Charged.</i> 2 Rs.	<i>Voted.</i> 3 Rs.	<i>Total.</i> 4 Rs.
Expenditure on Revenue Account (a) ..	14,08,31,259	1,03,12,22,431	1,17,20,53,690
Expenditure outside the Revenue Account ..	1,14,719	26,78,09,223	26,79,23,942
Disbursements under Public Debt, Loans and Advances, etc. (b)	15,29,22,556	36,46,50,259	51,75,72,815
Total ..	29,38,68,534	1,66,36,81,913	1,95,75,50,447

	<i>Charged.</i> Expenditure	<i>Voted</i> Expenditure.
(a) and (b) —The figures have been arrived at as follows—		
(a) Total Expenditure as in A/c No. 12	14,08,31,259	1,03,12,22,431
(b) O—Public Debt—		
Permanent Debt	3,57,81,800	..
Loans from the Central Government	11,56,30,888	..
Other loans	15,09,868	..
Q—Loans and Advances by the State Governments—		
Loans to Local Funds, Private Parties, etc.	..	36,27,01,841
Loans to Government Servants ..	..	19,48,418
Total ..	15,29,22,556	36,46,50,259

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

Heads.	Actuals for 1963-64. Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—	
IV—Taxes on Income other than Corporation Tax—	
Taxes on Agricultural Income	79,40,414
Miscellaneous	29,032
Share of net proceeds assigned to States	14,24,89,760
<i>Deduct—Refunds</i>	-14,37,468
	<hr/>
Total ..	14,90,30,747
	<hr/>
V—Estate Duty—	
B—Estate Duty on property other than Agricultural Land—Share of net proceeds assigned to States.	32,52,000
	<hr/>
Total ..	32,52,000
	<hr/>
IX—Land Revenue—	
Ordinary Revenue	1,56,21,233
Sale of Government Estates	10,115
Sale-proceeds of waste lands and redemption of Land-tax .. .. .	..
Recoveries on account of Survey and Settlement charges	136
Rent, etc., of fisheries	45,763
Receipts from the management of Ex-Zamindari Estates	4,41,44,687
Rates and cesses of land	31,02,295
Recoveries of over-payments	1,39,093
Collection of payments for services rendered	5,80,664
Miscellaneous	5,55,807
<i>Deduct—Refunds</i>	-10,206
	<hr/>
Total ..	6,41,89,587
	<hr/>

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

Heads.	Actuals for 1963-64.
	Rs.
A—TAXES DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—<i>contd.</i>	
X—State Excise Duties—	
Country spirits	4,93,57,196
Country fermented liquor	57,17,451
Malt liquors	35,76,219
Wines and spirits (foreign liquors other than bear, medicated wines and commercial spirits)	1,69,64,486
Receipts from commercial spirits, including denatured spirits and medicated wines	83,84,523
Opium	8,57,205
Hemp and other drugs	29,19,473
Receipts from Distilleries .. .. .	..
Fines, confiscation and miscellaneous	4,37,026
Recoveries of overpayments	771
Collection of payments for services rendered	3,64,369
<i>Deduct—Refunds</i>	-4,68,025
Total	8,81,10,694
XI—Taxes on Vehicles—	
Receipts under the Indian Motor Vehicles Act	45,77,429
Receipts under the Provincial Motor Vehicles Taxation Act	4,34,06,580
Other Receipts	10,25,025
<i>Deduct—Refunds</i>	-1,01,177
Total	4,89,07,857
XII—Sales Tax—	
Receipts under the Central Sales Tax Act	11,11,70,591
Receipts under Bengal Finance (Sales Tax) Act, 1941	18,25,54,877
Receipts under West Bengal Sales Tax Act, 1954	4,54,616
Receipts under Bengal Spirits Sales Taxation Act, 1941	2,91,94,519
Licence Fees	363
Miscellaneous	42,274
<i>Deduct—Refunds</i>	-16,52,849
Total	32,17,64,393

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

Heads.	Actual for 1963-64.
	Rs.
A—TAXES DUTIES, AND OTHER PRINCIPAL HEADS OF REVENUE—contd.	
XIII—Other Taxes and Duties—	
A—Taxes on Luxuries Including Taxes on Entertainments, Amusements, Betting and Gambling—	
Entertainment Tax	2,63,32,834
Betting Tax-Totalisator	93,27,720
<i>Deduct—Refunds</i>	- 18,446
Total ..	<u>3,56,42,108</u>
B—Electricity Duties—	
Fees under the Indian Electricity Rules, 1956, and fees for the electrical inspection of cinemas	7,50,394
Tax on consumption of Electricity	5,62,58,820
Other Receipts	29,595
<i>Deduct—Refunds</i>	- 2,072
Total ..	<u>5,70,36,737</u>
D—Other Items—	
Receipts under the Bengal Raw Jute Taxation Act, 1941	93,98,665
Receipts under the West Bengal Taxes on Entry of Goods in Local Areas Act, 1955	2,16,10,790
Miscellaneous	4,655
<i>Deduct—Refunds</i>	- 2,66,300
Total ..	<u>3,07,47,810</u>
Grand Total ..	<u>12,34,26,655</u>
XIV—Stamps—	
A—Non-Judicial—	
Sale of Stamps	4,35,20,922
Duty on impressing documents	8,18,974
Fines and penalties	30,960
Miscellaneous	5,068
<i>Deduct—Refunds</i>	- 25,69,609
Total—Non-Judicial ..	<u>4,18,06,315</u>

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

Heads.	Actuals for 1963-64.
	Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—<i>concl'd.</i>	
XIV—STAMPS—<i>concl'd.</i>	
B—JUDICIAL—	
(i) Court Fees—	
Court fees realised in Stamps	1,27,83,913
Total ..	1,27,83,913
(ii) Other Receipts—	
Sale of Stamps	5,60,717
Fines and Penalties	7,319
Miscellaneous	1,127
<i>Deduct—Refunds</i>	- 35,127
Total ..	5,34,036
Total—Judicial ..	1,33,17,949
Total—Non-Judicial ..	4,18,06,315
Grand Total ..	5,51,24,264
XV—Registration Fees—	
Fees for registering documents	96,92,046
Fees for copies of registered documents	2,27,281
Miscellaneous	4,46,305
<i>Deduct—Refunds</i>	- 7,481
Total ..	1,03,58,151
Total—A—Taxes, Duties and Other Principal Heads of Revenue ..	86,41,64,348

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

Heads.	Actuals for 1963-64. Rs.
B—DEBT SERVICES—	
XVI—Interest—	
B—Interest from Commercial Departments—	
Interest received from Commercial Departments	1,27,58,422
C—Other Interest-Receipts—	
Interest on loans and advances by the State Governments	2,52,14,133
Interest realised on investment of Cash Balances	13,36,016
Interest on arrears of Revenue—	
(i) Land Revenue	25,58,797
(ii) Other Revenue	1,22,214
(iii) Sales Tax	1,19,522
Interest on Irrigation Capital Outlay incurred before 1st April, 1937 ..	12,78,775
Miscellaneous	1,00,046
Total ..	<u>4,34,87,925</u>
Total—B—Debt Services ..	<u>4,34,87,925</u>
C—ADMINISTRATIVE SERVICES—	
XVII— Administration of Justice -	
Sale proceeds of unclaimed and escheated property	16,754
Court-fees realised in Cash	13,355
General Fees, fines and forfeitures	56,01,534
Pledership and Mukhtearship Examination fees	40
Receipts of the Official Assignee	1,68,370
Receipts of the Official Receiver, Calcutta	1,76,633
Miscellaneous Fees and Fines—	
(i) Records Room Receipts	1,232
(ii) Other Receipts	2,28,970
Miscellaneous	1,67,312
Recoveries of over-payments	14,326
Collection of payments for services rendered	11,973
Receipts in England .. .. .	..
<i>Deduct—Refunds</i>	- 54,673
Total ..	<u>63,45,826</u>

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

Heads.	Actuals for 1963-64. Rs.
C—ADMINISTRATIVE SERVICES—<i>contd.</i>	
XVIII—Jails—	
Jails	4,78,374
Jails manufactures	5,40,370
Recoveries of over-Payments	392
Total ..	10,19,136
XIX —Police—	
Police supplied to Railways	38,617
Police supplied to public departments, private companies and persons ..	1,13,291
Receipts and recoveries on account of Presidency Police	30,40,924
Fees, fines and forfeitures	68,100
Recoveries of over-payments	19,261
Collection of payments for services rendered	3,52,603
Miscellaneous	7,78,423
<i>Deduct</i> —Refunds	—25,689
Total ..	43,85,530
XXI Miscellaneous Departments—	
Examination fees	95,567
Administration of Indian Partnership Act, 1932	38,021
Fire Services	18,16,922
Miscellaneous	3,50,672
<i>Deduct</i> —Refunds	—8,868
Total ..	22,92,314
Total—C—Administrative Services ..	1,40,42,806

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

Heads.	Actuals for 1963-64.
	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES.	
XXII—Education—	
A—University—	
Fees, Government Arts Colleges	11,78,429
Fees, Government Professional Colleges	5,89,029
B—Secondary—	
Fees, Government Secondary Schools	8,43,468
D—Special—	
Fees and other receipts, Government Special Schools	30,056
E—General—	
Income from endowments	224
Recoveries of over-payments	13,847
Collection of payments for services rendered	38,438
Miscellaneous	69,32,178
<i>Deduct</i> —Refunds	—74,462
Total	<u>95,51,207</u>
 XXIII - Medical—	
Fees, Medical Schools and Colleges	6,01,732
Hospital Receipts	24,81,845
Mental Hospital Receipts	14,739
Sale of Medicines	6,60,377
Contributions	1,35,129
Income from Endowments	82,388
Recoveries of over-payments	1,20,202
Collection of payments for services rendered	1,50,097
Miscellaneous	13,38,930
Receipts on account of provincialisation of Sadar and Subdivisional Hospitals	2,51,063
<i>Deduct</i> —Refunds	—1,07,285
Total	<u>57,35,217</u>

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

Heads.	Actuals for 1963-64.
	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>	
XXIV—Public Health—	
Sale proceeds of sera and vaccines, etc.	1,69,505
Contributions	20,380
Recoveries of over-payments	32,630
Collection of payments for services rendered	65,265
Miscellaneous	4,59,999
Total ..	<u>7,47,779</u>
XXV—Agriculture—	
Agricultural receipts	3,22,06,281
Fisheries	1,74,322
Recoveries of over-payments	2,69,295
Collection of payments for services rendered	9,254
<i>Deduct—Refunds</i> !	-3,12,662
Total ..	<u>3,23,46,490</u>
XVII—Animal Husbandry—	
Fees, Veterinary Colleges and Schools	33,354
Other Receipts	18,33,819
Collection of payments for services rendered	437
<i>Deduct—Refunds</i>	-3,978
Total ..	<u>18,63,632</u>
XXVIII—Co-operation—	
Audit-fees	5,65,488
Miscellaneous	79,757
<i>Deduct—Refunds</i>	-446
Total ..	<u>6,44,799</u>

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

Heads.	Actuals for 1963-64.
	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES— <i>concl.</i>	
XXIX—Industries—	
Industries	1,05,39,789
Cottage and Small-scale Industries	46,06,116
Cinchona Plantations	7,87,869
Recoveries of over-payments	214
Collection of payments for services rendered	2,452
<i>Deduct</i> —Refunds	-1,84,410
Total	<u>1,57,52,030</u>
XXXI—Community Development Projects, National Extension Services—	
Development Works—	
A—Community Development Projects—	
Community Development Projects	5,31,995
<i>Deduct</i> —Refunds	-273
Total	<u>5,31,722</u>
XXXII—Miscellaneous Social and Developmental Organisations—	
Labour and Employment	16,34,295
Miscellaneous	18,80,399
<i>Deduct</i> —Refunds	-3,818
Total	<u>34,99,876</u>
Total—D—Social and Developmental Services	<u>7,06,72,752</u>
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—	
XXXIII— Multipurpose River Schemes—	
Mayurakahi Reservoir Project	58,76,889
<i>Deduct</i> — Refunds	-498
Total	<u>58,76,391</u>

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

Heads.	Actuals for 1963-64.
	Rs.
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION [AND ELECTRICITY SCHEMES—<i>contd.</i>	
XXXIV—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—	
A—Irrigation Works—	
(2) Unproductive Works—	
Direct Receipts—	
Water-rates	25,15,494
Sale of Water	780
Navigation	565
Rents	8,003
Recoveries of expenditure	282
Miscellaneous	33,691
Plantation	1,056
Total A—Irrigation	25,59,871
B—Navigation, Embankment and Drainage Works—	
(2) Unproductive Works—	
Direct Receipts—	
Other Canal produce .. .. .	..
Navigation	2,09,901
Sale of Water .. .. .	..
Rents	4,637
Miscellaneous	58,403
<i>Deduct—Refunds</i>	- 133
Total	2,72,808
Grand Total	28,32,679
XXXV—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—	
A—Irrigation Works—	
Direct Receipts—	
Water-rates	3,30,378
Rent	590
Miscellaneous	1,89,704
Total—A—Irrigation Works	5,20,672

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

Heads.							Actuals for 1963-64.
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—<i>concl'd.</i>							
B—Navigation, Embankment And Drainage Works —							
<i>Direct Receipts—</i>							
Navigation	..	..	..	..	..	..	31,781
Sale of Water	..	..	..	..	..	..	..
Rents	..	..	..	..	..	..	21,494
Recoveries of expenditure			..	..	..	..	1,621
Miscellaneous	..	..	..	..	..	..	1,34,184
<i>Deduct—Refunds</i>	..	..	..	..	..	..	- 18
Total—B—Navigation, Embankment and Drainage Works							<hr/> 1,89,002
Grand Total							<hr/> 7,09,734
Total—E—Multipurpose River Schemes, Irrigation and Electricity Schemes.							<hr/> 94,18,804 <hr/>

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

XXXVII—Public Works—

Rents	..	..	..	..	..	..	37,55,823
Ferry Receipts	..	..	..	..	..	..	2,55,513
Tolls on roads	..	..	..	..	..	..	6,80,438
Recoveries of expenditure			..	..	..	..	16,06,735
Miscellaneous	..	..	..	..	..	..	20,67,289
<i>Deduct—Refunds</i>	..	..	..	..	..	..	- 44,086
Total							<hr/> 83,21,112
Total—F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.							<hr/> 83,21,112 <hr/>

G—TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS)

XXXIX—Ports and Pilotage—

Sale proceeds of vessels and stores	..	..	..	..	..	..	1,102
Registration and other fees	..	..	..	..	..	..	9,515
Miscellaneous	..	..	..	..	..	..	85,062
Total							<hr/> 95,679 <hr/>

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

Heads.	Actuals for 1963-64.
	Rs.
G—TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS)—<i>concl'd.</i>	
XLIII—Road and Water Transport Schemes—	
(a) Road Transport—	
Road Transport Services	4,44,403
Total	4,44,403
Total —G—Transport and Communications (Other than Roads) ..	5,40,082
I—MISCELLANEOUS—	
XLVIII—Contributions and Recoveries towards pensions and other Retirement Benefits—	
Contributions for pensions and gratuities	8,34,795
Miscellaneous	71,942
Total	9,06,737
XLIX—Stationery and Printing—	
Stationery receipts	1,31,754
Sale of plain paper used with stamps	1,89,694
Sale of Gazettes and other Government Publications	1,15,393
Other Press Receipts	3,34,066
Receipts in England	40
Total	7,70,947
LI—Forest—	
Timber and other produce removed from the forests by Government agency.	47,64,330
Timber and other produce removed from the forests by consumers or purchasers.	1,06,68,128
Drift and waif wood and confiscated forest produce	1,08,880
Receipts from the management of Ex-Zamindari Estates	51,37,909
Miscellaneous	5,19,460
<i>Deduct</i> —Refunds	—10,005
Total	2,11,88,702

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

Heads.	Actuals for 1963-64.
	Rs.
I—MISCELLANEOUS—Concl'd.—	
LII—Miscellaneous—	
Unclaimed deposits	99,91,086
Sale of old Stores and materials	2,63,291
Fees for Government audit	35,387
Rent, rates and taxes	4,61,092
Other fees, fines and forfeitures	1,03,099
Gain by exchange on local transactions	27
Contributions for Five-Year Plan	23,620
Receipts on account of displaced persons	84,58,897
Recoveries of over payments	4,13,487
Collection of payments for services rendered	19,22,295
Net gain by exchange on Remittance Transactions	2
Receipts in connection with Elections	55,383
Miscellaneous	47,90,277
Loss or gain by Exchange	2
<i>Deduct—Refunds</i>	—19,11,197
	<hr/>
Total	2,46,06,748
	<hr/>
Total—I—Miscellaneous	4,74,73,134
	<hr/>

J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS—

LV—State's share of Union Excise Duties—

Share of net proceeds assigned to State	4,68,21,000
Share of net proceeds of Additional Duties of Excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957, assigned to States.	3,74,01,000
	<hr/>
Total	8,42,22,000
	<hr/>

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

Heads.	Actuals for 1963-64.
	Rs.
J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS—<i>contd.</i>	
LVI—Grants-in-aid from Central Government—	
A—Statutory Grants-in-aid—	
Other Statutory Grants .. .. .	....
B—Other Grants-in-aid	
Forest	5,15,800
Irrigation and Navigation	10,01,125
Education	3,36,15,374
Medical	55,85,100
Public Health	1,37,93,464
Agriculture	63,15,397
Animal Husbandry	26,06,820
Co-operation	5,60,000
Public Works	30,56,689
Industry	57,06,991
Community Development Projects, National Extension Service and Local Development Works.	72,70,857
Labour and Employment	8,85,043
Miscellaneous Social and Developmental Organisations	69,21,924
Miscellaneous	1,01,15,534
Grants in lieu of Tax on Railway passenger fares	79,00,000
Assistance for natural calamities	1,00,00,000
<i>Deduct—Refunds</i>	- 1,75,852
Total—Other Grants-in-Aid	<u>11,63,34,266</u>
Total	<u>11,63,34,266</u>
LVII—Miscellaneous adjustments between Central and State Governments—	
Contribution from the Central Government on account of Administration of Petroleum and Explosive Acts.	19,965
Contributions from the Central Government on account of administration of the Indian Arms Act.	1,68,713
Contribution from the Central Government on account of Administration of Rice Milling Industry (Regulation) Act.	22,448
Total	<u>2,11,126</u>

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

Heads.					Actuals for 1963-64.
					Rs.
J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS—concl'd.					
LVIII—Dividends, etc. from Commercial and Other Undertakings—					
Other Commercial Undertakings	..	..	..	..	1,35,395
					<hr/>
			Total	..	1,35,395
					<hr/>
Total—J—Contributions and Miscellaneous Adjustments				..	20,09,02,787
					<hr/>
K—EXTRAORDINARY ITEMS—					
LXIA—Receipt in connection with National Emergency, 1962—					
Civil Defence	..	..	..	..	22,414
Other Receipts	..	..	..	..	13,452
					<hr/>
			Total—K—Extraordinary Items	..	35,866
					<hr/>
			Total—Revenue	..	1,25,90,59,616
					<hr/>

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

Heads.	Actuals for 1963-64.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
A—COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUES—			
4—Taxes on Income other than Corporation Tax—			
Collection of Taxes on Agricultural Income	691	6,51,666	6,52,360
Total	691	6,51,666	6,52,360
9—Land Revenue—			
Charges of administration .. ..	..	57,34,089	57,34,089
Management of Government Estates .. ..	..	30,459	30,459
Survey, Settlement and Record Operations .. ..	..	53,87,717	53,87,717
Land Records .. ..	..	54,634	54,634
Expenditure in connection with Ex- Zamindari Estates.	34,248	3,02,09,454	3,02,43,702
Assignments and Compensation .. ..	..	18,54,258	18,54,258
Works .. ..	..	..	..
Total	34,248	4,32,70,611	4,33,04,859
10—State Excise Duties -			
Superintendence .. ..	..	10,70,053	10,70,053
District Charges	49,578	41,27,648	41,77,226
Cost of opimn supplied to State Excise Department.	..	70,876	70,876
Works .. ..	..	15,965	15,965
Total	49,578	52,84,542	53,34,120
11—Taxes on vehicles—			
Compensations to local bodies, etc. ..	4,50,000	..	4,50,000
Total	4,50,000	..	4,50,000

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

Heads.	Actuals for 1963-64.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
A—COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUES <i>—concl'd.</i>			
12—Sales Tax—			
Collection Charges—			
Collection under the Bengal Finance (Sales Tax) Act, 1941.	..	29,99,900	29,99,900
Total	29,99,900	29,99,900
13—Other Taxes and Duties—			
Collection Charges—			
Entertainment Tax	1,81,635	1,81,635
Betting Tax	10,000	10,000
Charges under the Electricity Acts	9,23,469	9,23,469
Taxes on Entry of Goods in Local Area	4,11,394	4,11,394
Total	15,26,498	15,26,498
14—Stamps—			
A—Non-Judicial—			
Superintendence	1,17,075	1,17,075
Charges for the sale of stamps	7,39,613	7,39,613
Cost of stamps supplied from Central Stamp Stores.	..	3,33,678	3,33,678
B—Judicial—			
Superintendence	58,538	58,538
Charges for the sale of stamps	83,798	83,798
Cost of stamps supplied from Central Stamp Stores.	..	1,86,511	1,86,511
Total	15,19,213	15,19,213
15—Registration Fees—			
Superintendence	1,23,313	1,23,313
District Charges	30,44,164	30,44,164
Total	31,67,477	31,67,477
Total—A—Collection of Taxes, Duties and other principal revenues.		5,34,520	5,84,19,907
			5,89,54,427

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

Heads.	Actuals for 1963-64.		
	Charged	Voted.	Total.
	Rs.	Rs.	Rs.
B—DEBT SERVICES—			
16—Interest on Debt and other obligations—			
A—Interest on Public Debt and other obligations—			
1—Interest on ordinary debt—			
(i) Debt raised in India—			
1. Interest on permanent loans—			
4 per cent. West Bengal Loan, 1963	7,44,296	..	7,44,296
4 per cent. West Bengal Loan, 1964	8,05,800	..	8,05,800
4 per cent. West Bengal Loan, 1967	32,44,643	..	32,44,643
4 per cent. West Bengal Loan, 1968	30,28,728	..	30,28,728
4 per cent. West Bengal Loan, 1969	26,96,708	..	26,96,708
4½ per cent. West Bengal Loan, 1970	21,87,412	..	21,87,412
4 per cent. West Bengal Loan, 1971	30,86,419	..	30,86,419
4½ per cent. West Bengal Loan, 1972	28,56,723	..	28,56,723
4½ per cent. West Bengal Loan, 1974	30,82,688	..	30,82,688
<i>Discount on Loans :</i>			
4 per cent. West Bengal Loan, 1969	20,000	..	20,000
4½ per cent. West Bengal Loan, 1970	21,000	..	21,000
4 per cent. West Bengal Loan, 1971	32,000	..	32,000
4½ per cent. West Bengal Loan, 1972	17,000	..	17,000
4½ per cent. West Bengal Loan, 1974	15,000	..	15,000
4. Other items—Management of Debt.	85,699	..	85,699
Expenditure connected with the issue of new loans and sale of securities held in Cash Balance Investment Account.	16,080	..	16,080
5. Interest on other loans ..	19,04,568	..	19,04,568
Total—1—Interest on Ordinary Debt ..	2,38,74,764	..	2,38,74,704

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

Heads.	Actuals for 1963-64.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
B—DEBT SERVICES—<i>contd.</i>			
16—Interest on Debt and other obligations —<i>concd.</i>			
2—Interest on Unfunded Debt—			
5. State Provident Funds—			
Interest on General Provident Fund	46,16,985	..	46,16,985
Interest on Indian Civil Services Provident Fund.	61,368	..	61,368
Interest on Indian Civil Services (Non-European Members) Provident Fund.	34,583	..	34,583
Interest on All India Services Provident Funds.	1,07,524	..	1,07,524
Interest on Contributory Provident Funds.	1,57,197	..	1,87,197
Total—Interest on Unfunded Debt	50,07,657	..	50,07,657
3—Interest on Other obligations—			
Miscellaneous	11,04,181	21,78,220	32,82,401
Total—Interest on other obligations ..	11,04,181	21,78,220	32,82,401
Total 1, 2 and 3 ..	2,99,86,602	21,78,220	3,21,64,822
B—Interest on Inter-Government Debt—			
Interest on loans taken from the Central Government.	8,40,78,695	..	8,40,78,695
D—Transfers—			
Deduct—Interest on Capital advanced to the Damodar Valley Corporation.	-2,23,51,345	..	-2,23,51,345
Total ..	9,17,13,952	21,78,220	9,38,92,172

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

Heads.	Actuals for 1963-64.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
B—DEBT SERVICES—<i>concl.d.</i>			
17—Appropriation for reduction or avoidance of debt—			
<i>Sinking Funds.</i>			
(i) 4 per cent. West Bengal Loan, 1964 ..	12,18,000	..	12,18,000
(ii) 4 per cent. West Bengal Loan, 1963 ..	25,00,000	..	25,00,000
(iii) 4 per cent. West Bengal Loan, 1967	40,70,000	..	40,70,000
(iv) 4 per cent. West Bengal Loan, 1968	38,45,000	..	38,45,000
(v) 4½ per cent. West Bengal Loan, 1970	27,65,000	..	27,65,000
(vi) 4 per cent. West Bengal Loan, 1971	41,17,000	..	41,17,000
(vii) 4 per cent. West Bengal Loan, 1969	58,11,000	..	58,11,000
(viii) 4½ per cent. West Bengal Loan, 1972	44,95,000	..	44,95,000
(ix) 4½ per cent. West Bengal Loan, 1974	34,94,000	..	34,94,000
Total—Sinking Funds ..	3,23,15,000	..	3,23,15,000
<i>Depreciation Funds.</i>			
(i) 4 per cent. West Bengal Loan, 1964 ..	3,51,000	..	3,51,000
(ii) 4 per cent. West Bengal Loan, 1963 ..	6,00,000	..	6,00,000
(iii) 4 per cent. West Bengal Loan, 1967	12,48,000	..	12,48,000
(iv) 4 per cent. West Bengal Loan, 1968	11,42,000	..	11,42,000
(v) 4½ per cent. West Bengal Loan, 1970	8,02,000	..	8,02,000
(vi) 4 per cent. West Bengal Loan, 1971	12,01,000	..	12,04,000
(vii) 4 per cent. West Bengal Loan, 1969	11,44,000	..	11,44,000
(viii) 4½ per cent. West Bengal Loan, 1972	11,40,000	..	11,40,000
(ix) 4½ per cent. West Bengal Loan, 1974	10,54,000	..	10,54,000
Total—Depreciation Funds ..	86,85,000	..	86,85,000
Total	4,10,00,000	..	4,10,00,000
Total— B—Debt Services ..	13,27,13,952	21,78,220	13,48,92,172

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

Heads.	Actuals for 1963-64.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
C—ADMINISTRATIVE SERVICES—			
18—Parliament and State Legislatures—			
B—State Legislature—			
Legislative Council	35,842	3,22,505	3,58,347
Legislative Assembly	38,438	11,43,713	11,82,151
State Legislature Secretariat .. ..	..	8,03,385	8,03,385
C—Elections—			
Other Election charges .. ..	..	4,93,312	4,93,312
Total	74,280	27,62,915	28,37,195
19—General Administration—			
A—President, Vice-President, Heads of States, Cabinet and Ministers—			
Emoluments of the Governor	66,000	..	66,000
Secretariat Staff of the Governor	1,84,487	..	1,84,487
Staff and Household of the Governor	2,03,604	..	2,03,604
Entertainment and Hospitality Expenses	24,698	51,520	76,218
Expenditure from Contract Allowances	1,37,640	..	1,37,640
Tour Expenses	31,798	..	34,798
Ministers .. ..	..	13,16,418	13,16,418
C—Secretariat and Attached Offices—			
Civil Secretariat .. ..	..	1,39,47,392	1,39,47,392
Public Service Commission	3,99,840	..	3,99,840
Board of Revenue, Financial Commissioner and Establishments.	..	6,58,021	6,58,021
Local Fund Audit Establishments .. ..	..	7,81,251	7,81,251
D—Commissioners—			
Commissioners .. ..	..	4,89,665	4,89,665
E—District Administration—			
General Establishments .. ..	..	1,32,37,540	1,32,37,540
Subdivisional Establishments .. ..	..	33,18,781	33,18,781
Other Establishments .. ..	..	99,613	99,613

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

Heads.	Actuals for 1963-64.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
C—ADMINISTRATIVE SERVICES			
<i>—contd.</i>			
19—General Administration—<i>concl'd.</i>			
F—Works—			
Original Works .. .. .	..	37,786	37,786
G—Miscellaneous—			
Discretionary Grants by Heads of States, etc.	24,966	57,999	82,965
Miscellaneous .. .. .	..	16,07,084	16,07,084
Rehabilitation Programme .. .. .	..	3,14,251	3,14,251
Charges in England—			
Share of cost of the High Commissioner's Establishment debitable to State Government.	..	4,720	4,720
Total	10,76,033	3,59,22,041	3,69,98,074
21—Administration of Justice—			
High Courts	38,39,816	..	38,39,816
Law Offices .. .. .	..	19,24,645	19,24,645
Administrator-General and Official Trustee.	..	3,72,110	3,72,110
Sheriff and Reporter, Calcutta	28,787	91,293	1,20,080
Official Assignee .. .. .	..	97,936	97,936
Official Receiver, Calcutta .. .. .	..	2,08,397	2,08,397
Coroner's Court .. .. .	..	13,828	13,828
Presidency Magistrate's Court .. .. .	..	6,87,901	6,87,901
Civil and Sessions Courts .. .. .	..	72,95,614	72,95,614
Courts of Small Causes	246	3,72,556	3,72,802
Criminal Courts .. .. .	..	56,387	56,387
Charges in England—			
Other charges	125	..	125
Total	38,68,974	1,11,20,667	1,49,89,641

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

Heads.	Actuals for 1963-64.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
C—ADMINISTRATIVE SERVICES			
<i>—concl'd.</i>			
22—Jails—			
Jails		1,08,48,608	1,08,48,608
Jail Manufactur s		7,09,317	7,09,317
Total		1,13,57,925	1,13,57,925
23—Police—			
Presidency Police		2,99,59,960	2,99,59,960
Superintendence		8,56,641	8,56,641
District Executive Force	51	6,33,77,600	6,33,77,651
Police Training Schools and Colleges		11,65,936	11,65,936
Village Police		1,73,902	1,73,902
Special Police		17,18,465	17,18,465
Railway Police	30	10,62,470	10,62,500
Criminal Investigation Department		33,20,489	33,20,489
Works		6,05,196	6,05,196
Miscellaneous		30,51,455	30,51,455
Charges in England—			
Other charges		370	370
Total	81	10,52,92,484	10,52,92,565
26—Miscellaneous Departments -			
Inspector of Steam Boilers (a)		2,97,654	2,97,654
Preservation and Translation of ancient manuscripts. (a)		6,200	6,200
Administration of Indian Partnership Act, 1932.		23,209	23,209
Administration of Bengal Money Lenders Act, 1940.		18,392	18,392
Controller of Rents		4,47,496	4,47,496
Fire Services		48,81,607	48,81,607
Miscellaneous	84,747	1,76,03,423	1,76,88,170
Total	84,747	2,32,77,981	2,33,62,728
Total—C—Administrative Services	51,04,115	18,97,34,013	19,48,38,128

(a) According to the revised classification introduced from 1962-63, the expenditure pertaining to "Inspector of Steam Boilers" and "Preservation and Translation of ancient manuscripts" was to be booked under the major heads "38—Labour and Employment" and "39—Miscellaneous Social and Developmental Organisations" respectively. The classification, adopted here (under the major head 26—Miscellaneous Departments), follows the State Budget Estimates for 1963-64. The Government of West Bengal have adopted the revised classification from 1964-65.

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

Heads.	Actuals for 1963-64.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—			
27—Scientific Department—			
Grants-in-aid and donations to Scientific Societies and Institutes.	..	79,000	79,000
Total	..	79,000	79,000
28—Education			
A—University—			
Grants to Universities	21,52,000	21,52,000
Government Arts Colleges	51,75,660	51,75,660
Grants to non-Government Arts Colleges	16,70,996	16,70,996
Government Professional Colleges	8,35,706	8,35,706
Grants to non-Government Professional Colleges.	..	62,757	62,757
B—Secondary—			
Government Secondary Schools	25,77,829	25,77,829
Direct grants to non-Government Secondary Schools.	..	70,40,664	70,40,664
Grants to Local Bodies for Secondary Education.	..	51,18,630	51,18,630
C—Primary—			
Direct grants to non-Government Primary Schools.	..	27,18,033	27,18,033
Grants to Local bodies for primary education.	..	62,59,826	62,59,826
D—Special—			
Government Special Schools	7,01,857	7,01,857
Direct grants to non-Government Special Schools.	..	6,25,864	6,25,864
E—General—			
Direction	5,31,126	5,31,126
Inspection	16,40,964	16,40,964
Scholarships	4,77,610	4,77,610

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

Heads.	Actuals for 1963-64.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>			
28—Education—<i>concl'd.</i>			
E—General—<i>concl'd.</i>			
Development Schemes	19,75,95,561	19,75,95,561
Miscellaneous	47,40,404	47,40,404
Amount transferred to the Fund for promotion of education amongst educationally backward classes.	..	11,24,000	11,24,000
Expenditure for promotion of education amongst educationally backward classes.	..	11,65,002	11,65,002
<i>Deduct</i> —Amount met from the Fund for promotion of education amongst educationally backward classes.	..	—11,24,000	—11,24,000
Charges in England—			
Leave salaries and Deputation Pay	9,585	9,585
Government Scholarships	72,810	72,810
Other charges	14,401	14,401
Total	24,11,87,285	24,11,87,285
29—Medical—			
Medical Establishment	60,94,585	60,94,585
Hospital and Dispensaries	2,14,21,794	2,14,21,794
Grants for Medical purposes	12,78,621	12,78,621
Medical Colleges and Schools	27,78,362	27,78,362
Mental Hospital	16,68,289	16,68,289
Chemical Examiner	1,03,058	1,03,058
Provincialisation of Sadar and Sub-divisional Hospitals.	..	52,350	86,11,178
Works	2,68,406	2,68,406
Miscellaneous	3,81,086	3,81,086
Suspense	18,50,801	18,50,801
Development Schemes	1,152	4,70,55,914
Charges in England—			
Contribution to the Bureau of Hygiene, etc.	..	240	240
Total	53,502	9,14,59,984
			9,16,13,486

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

Heads.	Actuals for 1963-64.		
	Charged. Rs.	Voted. Rs.	Total. Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>			
30—Public Health—			
Public Health Establishment ..	115	29,61,031	29,61,146
Grants for Public Health purposes	3,11,981	3,11,981
Expenses in connection with epidemic diseases.	..	9,66,699	9,66,699
Bacteriological Laboratories	4,06,210	4,06,210
Pasteur Institutes	1,36,186	1,36,186
Leprosy	1,40,084	1,40,084
Suspense	—11,78,043	—11,78,043
Works	3,19,304	3,19,304
Development schemes ..	3,518	2,80,66,736	2,80,70,254
Charges in England—			
Contribution to the Bureau of Hygiene, etc.	..	240	240
Total ..	3,633	3,21,30,428	3,21,34,061
31—Agriculture—			
Direction	5,39,476	5,39,476
Superintendence	34,84,089	34,84,089
Experimental Farms	4,42,342	4,42,342
Agricultural Demonstration and Propaganda including public exhibition and fairs.	..	2,65,927	2,65,927
Agricultural experiments and research	17,47,054	17,47,054
Botanical and other public gardens	3,26,005	3,26,005
Agricultural Development	90,156	90,156
Deduct—Amount not from Reserve Fund and Deposit Accounts.	..	—27,949	—27,949
Grants-in-aid, contributions, etc.	24,740	24,740
Fisheries	26,89,290	26,89,290
Development Schemes	5,24,80,072	5,24,80,072
Charges in England—			
Contribution to the Bureau of Hygiene, etc.	..	187	187
Total	6,20,61,389	6,20,61,389

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

Heads.	Actuals for 1963-64.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>			
33—Animal Husbandry—			
Superintendence	4,636	9,49,462	9,54,098
Veterinary Education and Research		8,70,154	8,70,154
Subordinate Establishment		4,71,535	4,71,535
Hospitals and dispensaries		10,59,814	10,59,814
Breeding Operation		2,87,439	2,87,439
Prizes		697	697
Other charges		1,84,302	1,84,302
Development Schemes		49,41,818	49,41,818
Total	4,636	87,65,221	87,69,857
34—Co-operation—			
Superintendence		22,68,383	22,68,383
Grants-in-aid		27	27
Other charges		17,888	17,888
Development Schemes		43,23,871	43,23,871
<i>Deduct</i> —Amount met from the State Co-operative Development Fund.		—13,500	—13,500
Total		65,96,669	65,96,669
35—Industries—			
Industries	2,604	1,34,84,361	1,34,86,965
Cottage and small-scale Industries		27,97,073	27,97,073
Salt		5,539	5,539
Cinchona plantations		21,69,614	21,69,614
Development Schemes	78	1,74,95,015	1,74,95,093
Works		89,266	89,266
Total	2,682	3,60,40,868	3,60,43,550

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

Heads.	Actuals for 1963-64		
	Charged Rs.	Voted. Rs.	Total Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—contd.			
37—Community Development Projects, National Extension Service and Local Development Works—			
A—Community Development Projects—			
Supervision	3,83,165	3,83,165
Project/Block headquarters	53,27,274	53,27,274
Animal Husbandry and Agricultural Extension.	..	22,40,233	22,40,233
Health and Rural Sanitation	23,06,409	23,06,409
Education	5,98,763	5,98,763
Social Education	10,18,875	10,18,875
Communication	12,38,159	12,38,159
Rural Arts, Crafts and Industries	11,04,816	11,04,816
Suspense	-4,40,744	-4,40,744
B—National Extension Service—			
Recurring expenditure on Personnel retained on National Extension Service Pattern.	..	1,14,14,891	1,14,14,891
Development Schemes	3,21,948	3,21,948
C—Local Development Works—			
District Establishment	3,67,292	3,67,292
Development Schemes	19,57,500	19,57,500
Total	2,78,38,581	2,78,38,581
38—Labour and Employment—			
Labour	8,72,663	8,72,663
Factories	338	338
Employment and Training	8,03,509	8,03,509
Miscellaneous	4,27,286	4,27,286
Development Scheme	40,49,008	40,49,008
Employees' State Insurance Scheme	12,40,318	12,40,318
Inspector of Factories	4,47,883	4,47,883
Total	78,41,005	78,41,005

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

Heads.	Actuals for 1963-64.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>concl'd.</i>			
39—Miscellaneous, Social and Developmental Organisations—			
State Statistics	1,32,257	1,32,257
Suspense	-14,60,790	-14,60,790
Miscellaneous	90,41,312	90,41,312
Welfare of Scheduled Tribes, Castes and other backward classes.]	..	3,66,127	3,66,127
Development Schemes	1,22,20,045	1,22,20,045
Total	2,02,98,951	2,02,98,951
Total—D—Social and Developmental Services.		64,453	53,42,99,331
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—			
42—Multipurpose River Schemes—			
B—Interest—			
Kansabati Reservoir Project	44,77,963	44,77,963
Mayurakshi Reservoir Project	70,15,991	70,15,991
Total	1,14,93,954	1,14,93,954
C—Other Revenue Expenditure—			
Preliminary expenses	34,06,052	34,06,052
Total	1,49,00,006	1,49,00,006

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

Heads.	Actuals for 1963-64.		
	Charged.	Voted.	Total
	Rs.	Rs.	Rs.
E—MULTIPURPOSE RIVER SCHEMES. IRRIGATION AND ELECTRICITY SCHEMES—<i>contd.</i>			
43—Irrigation, Navigation, etc. (Commercial)—			
A—Irrigation Works—			
(b) Unproductive Works—			
(i) Working expenses—			
Extension and Improvements	2,821	2,821
Maintenance and Repairs	9,04,011	9,04,011
Establishment	7,74,465	7,74,465
Tools and Plant	28,608	28,608
(ii) Interest—			
Interest	11,60,398	11,60,398
Total—A—Irrigation Works	28,70,303	28,70,303
B—Navigation, Embankment and Drainage Works—			
(b) Unproductive Works—			
(i) Working expenses—			
Maintenance and repairs	15,47,929	15,47,929
Establishment	4,03,113	4,03,113
Tools and Plant	41,315	41,315
(ii) Interest—			
Interest	13,75,545	13,75,545
Total—B—Navigation, etc.	33,67,902	33,67,902
Total	62,38,205	62,38,205

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

Heads.	Actuals for 1963-64.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—<i>contd.</i>			
44—Irrigation, Navigation, Embankment and Drainage works (Non-commercial)—<i>contd.</i>			
A—Irrigation works—			
(i) Works—			
Maintenance and Repairs	30,658	30,658
Establishment	43,553	43,553
Tools and Plant	576	576
Development Schemes	2,51,486	2,51,486
Total	3,26,273	3,26,273
(ii) Miscellaneous Expenditure—			
Establishment	12,41,982	12,41,982
Tools and Plant	41,644	41,644
Other charges	21,86,153	21,86,153
Suspense	46,770	46,770
Total	35,16,549	35,16,549
Total—A—Irrigation Works	38,42,822	38,42,822
B—Navigation, Embankment and Drainage Works—			
(i) Works—			
Works	72,438	72,438
Extension and Improvements	19,150	19,150
Maintenance and Repairs	1,17,51,322	1,17,51,322
Establishment	20,36,322	20,36,322
Tools and Plant	2,76,036	2,76,036
Suspense	4,65,260	4,65,260
Development Schemes	15,71,489	15,71,489
Total	1,61,92,017	1,61,92,017

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

Heads.	Actuals for 1963-64.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—<i>concl'd.</i>			
44—Irrigation, Navigation, Embankment and Drainage works (Non-commercial)—<i>concl'd.</i>			
B—Navigation, Embankment and Drainage works—			
(ii) Miscellaneous Expenditure—			
Establishment	33,754	33,754
Tools and Plant	4,149	4,149
Other charges	2,38,993	2,38,993
Grants-in-aid	7,846	7,846
Total	2,84,742	2,84,742
Total—B— Navigation, etc.	1,64,76,759	1,64,76,759
Total—A—Irrigation, etc.	38,42,822	38,42,822
Grand Total	2,03,19,581	2,03,19,581
Total—E—Multipurpose River Schemes, Irrigation and Electricity Schemes.	4,14,57,792	4,14,57,792
F—PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS—			
50—Public Works—			
Original Works—Building—			
Land Revenue	—2,244	—2,244
State Excise Duties	37,961	37,961
Sales Tax	1,122	1,122
Registration	24,111	24,111
General Administration	19,060	2,35,237	2,54,297

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

Heads.	Actuals for 1963-64.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
F—PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS—<i>contd.</i>			
50—Public Works.—<i>contd.</i>			
Administration of Justice		1,03,245	1,03,245
Jails		50,298	50,298
Police		2,20,315	2,20,315
Education		55,061	55,061
Medical		86,936	86,936
Agriculture		2,425	2,425
Animal Husbandry		10,859	10,859
Industries		13,600	13,600
Public Works		36,247	36,247
Ports and Pilotage		37	37
Stationery and Printing		—4	—4
Miscellaneous Departments		47,129	47,129
Original Works—Communications		1,02,69,443	1,02,69,443
Original Works—Miscellaneous		30,686	30,686
Repairs—Buildings—			
Land Revenue		27,653	27,653
State Excise		14,492	14,492
Other Taxes and Duties		40,293	40,293
Registration		36,126	36,126
General Administration	6,20,628	16,45,469	22,66,097
Administration of Justice		4,05,237	4,05,237
Jails		6,14,315	6,14,315
Police		13,65,947	13,65,947
Ports and Pilotage		1,676	1,676
Education		7,18,466	7,18,466
Medical		16,47,882	16,47,882
Public Health		34,171	34,171

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

Heads.	Actuals for 1963-64.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
F—PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS—<i>contd.</i>			
50—Public Works—<i>contd.</i>			
Agriculture		71,012	71,012
Animal Husbandry		45,727	45,727
Co-operation		2,874	2,874
Industries		66,641	66,641
Public Works		6,92,853	6,92,853
Stationery and Printing		15,652	15,652
Miscellaneous Departments		6,04,231	6,04,231
Communications		1,30,50,757	1,30,50,757
Miscellaneous		90,658	90,658
Establishment	1,24,628	36,18,487	37,43,115
Tools and Plant	1,129	6,52,593	6,53,722
Furniture		13,522	13,522
Grants-in-aid	6,33,231	30,07,977	36,41,208
Suspense	2,270	-1,95,68,449	-1,95,66,179
Development Schemes		1,40,44,013	1,40,44,013
<i>Deduct</i> —Amount met from Subvention from Central Road Fund.		-64,41,187	-64,41,187
Total	14,00,946	2,77,41,552	2,91,42,498
Total—F—Public Works (including Roads) and Schemes of Miscella- neous Public Improvements.	14,00,946	2,77,41,552	2,91,42,498

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

Heads.	Actuals for 1963-64.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
G—TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS)—			
53—Ports and Pilotage—			
Charges for Pooled Launches	6,23,838	6,23,838
Ports Establishments	1,28,239	1,28,239
Miscellaneous	2,97,304	2,97,304
Works	37,482	37,482
Total	10,86,863	10,86,863
57—Road and Water Transport Schemes—			
A—Road Transport—			
(i) Working expenses—			
Direction	49,575	49,575
Operation	3,41,030	3,41,030
(ii) Interest—			
Interest (<i>charged</i>)	7,300	7,300
Total	7,300	3,90,605
Total—G—Transport and Communi- cations.		7,300	14,77,468
I—MISCELLANEOUS—			
64—Famine Relief—			
A—Famine Relief—			
Salaries and Establishment	52,68,705	52,68,705
Gratuitous Relief	2,99,11,843	2,99,11,843
Miscellaneous	1,65,51,911	1,65,51,911
Rahabilitation Programme	21,90,985	21,90,985
Works	1,39,929	1,39,929
<i>Deduct</i> —Amount transferred from the West Bengal Famine Insurance Fund.	—80,00,000	—80,00,000
B—Transfer to West Bengal Famine Insu- rance Fund.	80,00,000	80,00,000
Total	5,40,43,373	5,40,43,373

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

Heads.	Actuals for 1903-04.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
I—MISCELLANEOUS—<i>contd.</i>			
65—Pensions and other Retirement Benefits—			
Superannuation and retired allowances	2,75,343	1,47,15,479	1,49,90,822
Compassionate Allowances	4,545	4,545
Gratuities	26,65,655	26,65,655
Pensions for distinguished and meritorious services.	..	9,190	9,190
Allowances and gratuities to Political Sufferers, their families and institutions.	..	3,89,923	3,89,923
Donations to Provident Funds	3,14,040	3,14,040
Equated payments on account of Capital Outlay on Sterling Pensions to the Government of India.	..	2,92,340	2,92,340
Charges in England—			
Indian Civil Service	9,885	9,885
Other Civil Services in India	62,762	62,762
<i>Deduct</i> —Pensionary charges transferred to commercial Departments and concerns.	..	-4,21,198	-4,21,198
Total ..	2,75,343	1,80,42,621	1,83,17,964
67—Privy Purses and Allowances of Indian Rulers—			
Privy Purses and Allowances of Rulers of Integrated States and Allowances of their relatives and servants.			
I—Integrated States	1,30,381	1,30,381
Charges in England—			
Allowances for Relatives of the Ruler of Cooch Behar.	..	18,000	18,000
Total	1,48,381	1,48,381

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

Heads.	Actuals for 1963-64		
	Charge d.	Voted.	Total.
	Rs .	Rs.	Rs.
I—MISCELLANEOUS—<i>contd.</i>			
66—Stationery and Printing—			
I—Stationery—			
Stationery Offices and Stores	2,58,052	2,58,052
Purchase of Stationery Stores	43,51,674	43,51,674
Discount on plain paper used with Stamps	9,257	9,257
Purchase of plain paper used with Stamps	1,13,711	1,13,711
<i>Deduct</i> —Value of Stationery supplied to other Governments and paying Departments	—5,34,735	—5,34,735
II—Printing—			
Government Presses	40,03,968	43,03,968
Printing at Private Presses	71,653	71,653
Cost of printing work done by other Governments	10,547	10,547
Charges in England—			
Press and Forms Stores proper	6,835	6,835
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Total	85,90,962	85,90,962
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70—Forest—			
Conservancy and Works	4,865	52,19,887
Establishment	50,51,674	50,51,674
Grants in-aid, contributions, etc.	6,833	6,833
Development Schemes	47,07,852	47,07,852
Charges in England—			
(a) Leave and deputation salaries	1,327	1,327
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Total	4,865	1,49,82,708
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**STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*contd.***

Heads.	Actuals for 1963-64.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
I—MISCELLANEOUS—<i>concl'd.</i>			
71—Miscellaneous—			
Donations for charitable purposes .. .. .	.. .. .	4,44,546	4,44,546
Special Commissions of Enquiry .. .. .	.. .. .	16,463	16,463
Petty Establishments .. .. .	.. .. .	21,29,863	21,29,863
Irrecoverable temporary loans and advances written off.	.. .. .	1,051	1,051
Grants-in-aid, Contributions, etc.	7,09,187	1,93,91,853	2,01,01,040
Expenditure on displaced persons and minorities.	14,000	2,30,63,943	2,30,77,943
Miscellaneous and unforeseen charges	2,578	1,49,07,029	1,49,09,607
Development Schemes .. .. .	.. .. .	1,07,80,592	1,07,80,592
Loss or gain by Exchange .. .. .	.. .. .	361	361
Total	7,25,765	7,07,35,701	7,14,61,466
Total—I—Miscellaneous	10,05,973	16,65,43,746	16,75,49,719
K—EXTRAORDINARY ITEMS—			
78—Pre partition payments—			
Claims passed by the Application Committee.	.. .. .	22,282	22,282
Total .. .. .	.. .. .	22,282	22,282
78A—Expenditure connected with National Emergency, 1962—			
Civil Defence—			
Air Raid precautions .. .. .	.. .. .	11,91,161	11,91,161
Miscellaneous .. .. .	.. .. .	60,848	60,848
Other Expenditure—			
Emergency Man-power scheme .. .. .	.. .. .	39,789	39,789
Miscellaneous .. .. .	.. .. .	80,56,272	80,56,272
Total .. .. .	.. .. .	93,48,070	93,48,070
Total—K—Extraordinary Items .. .. .	.. .. .	93,70,352	93,70,352
Grand Total—Expenditure within the Revenue Account.	14,03,31,259	1,03,12,22,431	1,17,20,53,690

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

Heads.	Actuals for 1963-64.		
	Charged. Rs.	Voted. Rs.	Total. Rs.
AA—CAPITAL ACCOUNT OF SECURITY PRINTING PRESS AND COMPENSATION ON THE ABOLITION OF ZAMINDARI SYSTEM OUTSIDE THE REVENUE ACCOUNT—			
92—Payment of Compensation to Land Holders, etc., on the abolition of the Zamindari system —			
Compensation	2,46,00,283	2,46,00,283
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	—1,13,716	—1,13,716
Total	2,44,86,567	2,44,86,567
DD—CAPITAL ACCOUNT OF SOCIAL AND DEVELOPMENTAL SERVICES OUTSIDE THE REVENUE ACCOUNT—			
95—Capital outlay on schemes of Agricultural Improvement and Research—			
Jute Seed Multiplication Farms, Bhajan-ghat.	..	1,67,916	1,67,916
Development Schemes—			
Sisal Plantation at Rajnagar	14,831	14,831
Seed Multiplication Farms	5,34,123	5,34,123
Extension of Hathware Farm at Purulia	428	428
Mango Research Sub-station at Malda	4,400	4,400
Banana Research Station at Chinsurah	11,173	11,173
Establishment of Research, Testing and Training Centre in Improved Agricultural Implements at Burdwan.	40,660	40,660
Establishment of Central Rice Research station at Chinsurah.	2,061	2,061
Agricultural Extension and Training	3,89,255	3,89,255
Agricultural Research	12	12
Plant Protection	6,534	6,534
Deep Tube-well	1,02,66,402	1,02,66,402
Lift Irrigation from Rivers and Beels	10,67,503	10,67,503
Construction of dormitories for 100 trainees at Balurghat	1,114	1,114
Construction of Institute Buildings of Gram Sevak Training Centre at Malda.	5,178	5,178
Construction of Staff Quarters for Gram Sevak Training Centre at Malda.	1,940	1,940
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	—1,01,136	—1,01,136
Total	1,24,12,394	1,24,12,394

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

Heads.	Actuals for 1963-64		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
DD—CAPITAL ACCOUNT OF SOCIAL AND DEVELOPMENTAL SERVICES OUTSIDE THE REVENUE ACCOUNT—contd.			
95A—Capital outlay on Consumers' Co-operatives—			
Consumers' Co-operative Societies	30,93,400	30,93,400
96—Capital outlay on Industrial Development—			
Investment of Government Commercial Undertakings—			
Development of Salt Production.	14,493	14,493
Investment in other Commercial Undertakings—			
Investment in shares of Co operative Organisations.	..	19,29,640	19,29,640
Development Schemes—			
Coal Mining	25,174	25,174
Development of Fishery Society	1,47,900	1,47,900
Development of Milk Co-operative	6,250	6,250
Development of Agricultural Marketing Societies.	..	3,25,200	3,25,200
Development of Processing Societies	2,17,200	2,17,200
Miscellaneous	35,000	35,000
Development of Taxi Co-operatives	61,000	61,000
Co-operative Farming—State's share	4,450	4,450
Irrigation—Miscellaneous Investment in Share Capital of National Project Construction Corporation.	..	5,00,000	5,00,000
B—Centrally-sponsored schemes—			
Co-operative Farming—			
Co-operative Farming and Training (Centre's Share).	..	13,350	13,350
State Participation in Share Capital of West Bengal Handloom Co-operative Society.	2,00,000	2,00,000
Establishment of Industrial Estates at Howrah.	..	2,28,963	2,28,963
Establishment of Eight Small Estates	..	1,51,040	1,51,040
Establishment of Industrial Estate at Siliguri.	..	733	733

**STATEMENT No. 18—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—contd.**

Heads.	Actuals for 1963-64		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
DD—CAPITAL ACCOUNT OF SOCIAL AND DEVELOPMENTAL SERVICES OUTSIDE THE REVENUE ACCOUNT—			
96—Capital Outlay on Industrial Development— <i>—concl'd.</i>			
Establishment of Industrial Estate at Saktigarh.	..	476	476
Establishment of Industrial Estate at Kalyani..	..	37,330	37,330
Investment in Share Capital of West Bengal Small Industries Corporation.	..	3,00,000	3,00,000
Assistance to the strengthening of the Share Capital Base of Industrial Co-operatives.	..	40,000	40,000
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	-1,71,742	-1,71,742
Total	40,66,457	40,66,457
EE—CAPITAL ACCOUNT OF MULTIPURPOSE RIVER SCHEMES—IRRIGATION AND ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT—			
98—Capital Outlay on Multipurpose River Schemes—			
Development Schemes—Mayurakshi Reservoir Project—			
Mossanjore Dam Works	1,22,38,589	1,22,38,589
Suspense	-1,22,12,638	-1,22,12,638
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	-27,291	-27,291
Total	-1,340	-1,340
Barrage and Irrigation Works.	..	13,66,748	13,66,748
Tools and Plant	-27,583	-27,583
Supper.se	48,330	48,330
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	-1,32,117	-1,32,117
Total	12,55,378	12,55,378
Total—Mayurakshi, etc.	12,54,038	12,54,038

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

Heads.	Actuals for 1963-64		
	Charged	Voted	Total.
	Rs.	Rs.	Rs.
EE—CAPITAL ACCOUNT OF MULTIPURPOSE RIVER SCHEMES—IRRIGATION AND ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT—			
98—Capital Outlay on Multipurpose River Schemes—contd.			
Kansabati Reservoir Project— Works	1,50,12,765	1,50,12,765
Establishment	15,21,986	15,21,986
Tools and Plant	1,58,367	1,58,367
Suspense	—97,652	—97,652
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	—1,10,185	—1,10,185
Total	1,64,85,281	1,64,85,281
Total Kansabati, etc.	1,64,85,281	1,64,85,281
Damodar Valley Project—			
I—Advance to Damodar Valley Corporation—			
Amount Advanced	4,29,00,000	4,29,00,000
<i>Deduct</i> —Government share of the Capital outlay on the Damodar Valley Project.	—5,05,02,560	—5,05,02,560
II—Government share of the Capital outlay on the Damodar Valley Project.	5,05,02,560	5,05,02,560
Total—Damodar Valley, etc.	4,29,00,000	4,29,00,000
Total—98—Capital Outlay on Multipurpose, etc.	6,06,39,319	6,06,39,319

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

Heads.	Actuals for 196:		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
EE—CAPITAL ACCOUNT OF MULTIPURPOSE RIVER SCHEMES IRRIGATION AND ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT—			
99—Capital Outlay on Irrigation, Navigation Embankment and Drainage Works (Commercial)—			
A—Irrigation Works—			
(2) Unproductive—			
Works		— 683	— 683
Establishment		— 313	— 313
Tools and Plant		— 11	— 11
	Total	— 1,007	— 1,007
Development Schemes—			
Works		9,82,159	9,82,159
Establishment		1,60,859	1,60,859
Tools and Plant		15,231	15,231
	Total	11,58,249	11,58,249
	Total A—Irrigation, etc.	11,57,242	11,57,242
B—Navigation, Embankment Drainage Works—			
Development Schemes—			
Works		23,36,509	23,36,509
Establishment		3,46,666	3,46,666
Tools and Plant		51,612	51,612
	Total—B—Navigation, etc.	27,34,787	27,34,787
	Total	38,92,029	38,92,029

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

Actuals for 1963-64.

Heads.	Actuals for 1963-64.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—Development Schemes—			
A—Irrigation Works—			
Works	1,922	1,922
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B—Navigation, Embankment and Drainage Works—			
Development Schemes—			
Works	42,24,590	42,24,590
Establishment	9,00,031	9,00,031
Tools and Plant	1,16,997	1,16,997
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Total—B—Navigation, etc.—Works	52,41,618	52,41,618
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Total	52,43,540	52,43,540
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FF—CAPITAL ACCOUNT OF PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS OUTSIDE THE REVENUE ACCOUNT—

103—Capital Outlay on Public Works—

Original Works—Buildings—			
Land Revenue .. .. .	..	1,075	1,075
Excise .. .. .	..	32,270	32,270
Registration .. .. .	..	39,498	39,498
General Administration .. .. .	..	19,44,355	19,44,355
Administration of Justice .. .. .	..	3,01,408	3,01,408
Jails .. .. .	..	5,31,897	5,31,897
Police .. .. .	..	74,19,633	74,19,633
Education .. .. .	..	1,13,313	1,13,313
Medical .. .. .	..	2,38,408	2,38,408
Public Health .. .. .	..	8,575	8,575

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

Heads.	Actuals for 1963-64.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
103—Capital Outlay on Public Works—<i>contd.</i>—			
Agriculture		1,201	1,201
Animal Husbandry		720	720
Co-operation		1,407	1,407
Industries		16,191	16,191
Miscellaneous Departments		2,50,998	2,50,998
Public Works		86,999	86,999
Stationery and Printing		26,964	26,964
Road Development Department		2,64,919	2,64,919
Original Works—Communications	40,545	4,31,41,891	4,31,82,436
Original Works—Miscellaneous		30,000	30,000
Establishment		32,53,680	32,53,680
Tools and Plant		27,02,097	27,02,097
Suspense		— 77,82,515	— 77,82,515
Development Schemes		2,79,63,757	2,79,63,757
Deduct—Receipts and Recoveries on Capit Account.		— 13,65,461	— 13,65,461
Total	40,545	7,92,23,280	7,92,63,825
109—Capital Account of other works outside the Revenue Account—			
Development Schemes—			
Kanchrapara Area Development Scheme	11,570	— 22,31,558	— 22,19,988
Salt Lake Reclamation Scheme		1,36,80,604	1,36,80,604
Development and Administration of Industries at Durgapur.		— 28,428	— 28,428
Housing Scheme	34,643	1,67,01,934	1,67,36,577
Other Schemes		91,31,282	91,31,282
Re-modelling of Calcutta Corporation Outfall from Bontola to Kulti.		3,57,162	3,57,162
Expenditure on Disabled Persons		1,11,73,944	1,11,73,944
Community Development Project	3,111	27,28,270	27,31,381
Development of Digha		5,32,941	5,32,941
Rural Health Centre		51,405	51,405
Expansion and Establishment of T. B. Hospitals.		30,969	30,969
Total	49,324	5,21,28,525	5,21,77,849

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

Heads.	Actuals for 1963-64.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
GG—CAPITAL ACCOUNT OF TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS) OUTSIDE THE REVENUE ACCOUNT—			
114—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account—			
Development Schemes—			
(A) Road Transport—			
Motor Transport Services	14,67,435	14,67,435
Other Schemes	2,02,178	2,02,178
Total	16,69,613	16,69,613
II—MISCELLANEOUS CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT—			
120—Payments of Commuted value of pensions—			
Payments in India	4,91,130	4,91,130
Total	4,91,130	4,91,130
124—Capital Outlay on Schemes of Government Trading—			
N—Grain Supply Schemes	24,850	1,46,17,685
C—Other Miscellaneous Schemes	16,58,993
Greater Calcutta Milk Supply Schemes—			
Schemes for establishment of Colonies, Distribution of Milk and Milk products.	2,15,35,207	2,15,35,207
Development Schemes	48,83,748	48,83,748
Deduct—Receipts and recoveries on Capital Account.	- 2,22,32,664	- 2,22,32,664
Total	24,850	2,04,62,969
Total Capital Expenditure outside the Revenue Account.	1,14,719	26,78,09,223
Total Expenditure	14,13,24,763	1,29,86,52,869
			1,43,99,77,632

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

Nature of Expenditure.	Expenditure during the year.	Expenditure to the end of the year.
	Rs.	Rs.
92—Payment of compensation to land-holders, etc., on the abolition of the Zamindari System.	2,44,86,567	12,64,79,762
95—Capital Outlay on Schemes of Agricultural Improvement and Research—		
Establishment of Seed Multiplication Farms	5,34,123	48,15,660
Deep Tubewell Irrigation	1,02,66,402	1,89,37,266
Greater Calcutta Milk Supply Scheme .. .. .	..	43,59,096
Other Schemes/Works	16,11,869	1,19,39,924
Total	1,24,12,394	4,00,51,946
95A—Capital Outlay on Consumers' Co-operatives—		
Consumers' Co-operative Societies	30,93,400	30,93,400
96—Capital Outlay on Industrial Development—		
Development Programmes—		
Investment in shares of Kalyani Spinning Mill .. .. .	..	1,40,00,000
Scheme for Industrial Centres .. .. .	..	46,29,118
Industrial Estate at Kalyani	37,330	37,29,128
Scheme for setting up of three spinning mills .. .. .	..	65,91,151
West Bengal Finance Corporation .. .. .	..	31,77,000
Investment in shares of Co-operative Organisations	19,29,640	58,62,190
Other Schemes/Works	22,71,229	2,16,61,098
<i>Deduct—Receipts and recoveries on Capital Account</i>	- 1,71,742	- 69,09,972
Total	40,66,457	5,27,39,713

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

Nature of Expenditure	Expenditure during the year.	Expenditure to the end of the year.
	Rs.	Rs.
Investment in shares of West Bengal Provincial Co-operative Bank Ltd.	..	15,00,000(b)
Total	40,66,457	5,42,39,713
<i>Deduct</i> —Amount met from ordinary revenue	..	— 15,00,000
Net amount outside the Revenue Account ..	40,66,457	5,27,39,713
98—Capital Outlay on Multipurpose River Schemes—		
Mayurakshi Reservoir Project	12,54,038	15,64,73,932
Kansabati Reservoir Project	1,64,85,281	10,79,94,583
Damodar Valley Project—		
I—Advances to Damodar Valley Corporation—		
Amount Advanced	4,29,00,000	95,97,65,633
<i>Deduct</i> —Government share of Capital Outlay on Damodar Valley Project.	— 5,05,02,560	— 95,78,48,693
II—Government share of the Capital Outlay on the Damodar Valley Project.	5,05,02,560	95,78,48,693
Total	6,06,39,319	1,22,42,34,148
99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—		
A—Irrigation Works—		
(2) <i>Unproductive</i> —		
Midnapore Canal .. .. .	..	83,06,728
Bakreswar Irrigation Scheme .. .. .	..	7,01,399
Damodar Canal	— 1,007	1,28,36,136
Other Schemes/Works	11,58,249	45,74,338
Total—A—Irrigation Works	11,57,242	2,64,18,601

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

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

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
	Rs.	Rs.
B—Navigation, Embankment and Drainage Works—		
<i>(2) Unproductive—</i>		
Sonarpur Arapanch Drainage Scheme	52	94,02,688
Bagjolla-Ghuni-Jatragachi Drainage Scheme	=	88,77,031
Other Unproductive Schemes/Works	27,34,735	1,41,37,373
Total --B--Navigation etc. Works	27,34,787	3,24,17,087
Total—Irrigation, Navigation etc., Works ..	38,92,029	5,88,35,688
<i>Deduct—Amount met out of Revenue ..</i>	..	— 45,63,040
Net amount outside the Revenue Account ..	38,92,029	5,42,72,648
100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—		
A—Irrigation Works—		
Development of River Research Institute	1,922	10,40,986
B—Navigation, Embankment and Drainage Works—		
Flood Protection Works in West Bengal	52,41,618	3,87,36,668
Total ..	52,43,540	3,97,77,654
101—Capital Outlay on Electricity Schemes—		
II—Thermo-Electric Schemes—		
Development Schemes—		
North Calcutta Rural Electrification Schemes .. ..	..	1,19,08,696
Diesel Electric Pool .. ..	..	4,90,505
Cooch Behar and Dinhata Electric Extension .. ..	..	4,44,567
Scheme for expansion of power to Urban and Rural areas ..	..	8,69,507
Total ..	..	1,28,13,275

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

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year
	Rs.	Rs.
I—Hydro-Electric Schemes—		
Acquisition of Kurseong and Siliguri Electric Supply	6,23,020
II—Thermo Electric Schemes—		
Barrackpore Electric Supply	9,14,744
Cooch Behar Electric Supply	2,71,078
Bulk Power Supply Scheme to Garia, Rajpur, Sonarpur and Baraipur.	..	1,47,686
Bulk Power Supply Scheme to Gouripur Electric Supply Co. Ltd.	..	5,61,717
Power Supply Scheme to Raniganj Coal Field	1,35,511
Bulk Power Supply Scheme to Bongaon Electric Supply	..	1,49,127
Bulk Power Supply Scheme to Joynagar, Majilpur and Diamond Harbour.	..	4,96,243
Acquisition of Santiniketan Electric Supply	34,697
Acquisition of Burdwan Electric Supply	34
Total	33,33,256
Grand Total	1,61,46,631(c)
<i>Deduct—Amount met from ordinary Revenue</i>	— 33,33,256
Net amount outside the Revenue Account	1,28,13,275

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

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

Nature of expenditure.	Expenditure during the year.	Expenditure to end of the year.
	Rs.	Rs.
103—Capital Account of Public Works outside the Revenue Account—	7,92,63,825(b)	68,59,55,028
109—Capital Account of Other Works outside the Revenue Account—		
Kanchrapara Area Development Scheme	— 22,19,988	1,32,78,125
Development and Administration of Industries at Durgapur.	— 28,428	33,94,56,548
Tollygunj Land Development Scheme .. .. .	.. .. .	35,61,557
Housing Schemes	1,67,36,577	7,95,20,240
Other Schemes	91,31,282	5,72,27,994
Expenditure on Displaced Persons	1,11,73,944	14,61,34,708
Community Development Project	27,31,381	2,59,29,628
Salt Lake Reclamation Scheme	1,36,80,604	4,31,93,691
Greater Calcutta Milk Supply Scheme .. .. .	.. .. .	1,61,38,498
Expansion and Establishment of T. B. Hospitals	30,969	58,66,976
Other Schemes/Works	9,41,508	72,67,640
Total	5,21,77,849	73,75,75,605

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

103—Capital Account of Public Works outside the Revenue Account—		
(a) Original Works—Buildings—		
1. Administrative Services	1,54,78,228	10,09,80,050
2. Social and Developmental Services	9,38,318	79,84,190
(b) Original Works—		
Communications	6,28,47,279	56,73,87,118
Add—Preparation figures in lump .. .. .	.. .. .	96,03,670
Total	7,92,63,825	68,59,55,028

114—Capital Outlay on Road and Water Transport outside the Revenue Account.	16,69,613	6,24,94,797(d)
119—Capital Outlay on Forest .. .. .	.. .. .	13,500
120—Payments of Commuted Value of Pensions	4,91,130	55,07,017

(d) Includes a total expenditure of Rs. 6,16,60,024 incurred by the Government before the formation of the Calcutta State Transport Corporation on the 15th June, 1960 (date of formation); and the North Bengal State Transport Corporation on the 15th April, 1960 (date of formation); on the formation of these Corporations, the amount was treated as cap^{ts} advanced to them as shown below :—

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

The terms and conditions governing these capital advances have not been prescribed so far (January, 1965).

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

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
	Rs.	Rs.
124—Capital outlay on Schemes of Government Trading—		
Grain Supply Scheme—		
Gross Expenditure	23,43,35,644	5,01,92,98,113
<i>Deduct</i> —Receipts and recoveries on Capital Account ..	—21,96,93,109	—4,91,23,23,570
<i>Deduct</i> —Capital Expenditure financed from Ordinary Revenues.	..	—4,80,56,239
<i>Deduct</i> —Recoveries from other Governments, Departments etc.	..	—8,02,53,168
Net Expenditure	1,46,42,535	—2,13,34,864
Community Development Project—		
Gross Expenditure	1,70,502	61,11,100
<i>Deduct</i> —Receipts and recoveries on Capital Account ..	—1,70,502	—61,11,100
Other Miscellaneous Schemes—		
Gross Expenditure	17,51,694	25,01,16,218
<i>Deduct</i> —Receipts and recoveries on Capital Account ..	—92,701	—26,11,63,776
Net Expenditure	16,58,993	—1,10,47,558
Construction of Boats Schemes—		
Gross Expenditure .. .. .	..	5,902
Net Expenditure .. .. .	..	5,902
Greater Calcutta Milk Supply Scheme	2,15,35,207	6,09,07,817
<i>Deduct</i> —Receipts and recoveries on Capital Account ..	—2,22,32,664	—7,10,17,212
Net Expenditure	—6,97,457	—1,01,09,395
Development Schemes—		
Gross Expenditure	48,83,748	1,70,91,746
Materials and equipments received under T.C.A. Programme—		
Malaria Eradication—Gross Expenditure ..	28,01,464	1,04,89,270
<i>Deduct</i> —Amount transferred to the head “30—Public Health.”	—28,01,464	—1,04,89,270
Total ..	2,04,87,819	—2,53,94,169
Grand Total ..	26,79,23,942	3,01,96,14,324

Note—The above figures do not include the capital expenditure transferable from Bihar as a result of the Bihar and West Bengal (Transfer of Territories) Act. Please see also paragraph 5 of Part I of these accounts at page 31.

STATEMENT No. 14—STATEMENT SHOWING THE INVESTMENTS OF GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND SOCIETIES, ETC., ON THE 31st MARCH, 1964.

Sl. No.	Name of the concern.	Year of invest-ment.	No. and type of shares purchased.		Face value of each share.	Amount invested up to the end of the year 1963-64.	Amount of dividend declared and credited to the Consolidated Fund during the year.	Remarks.
			Type.	No. of shares and percentage of Government investment to the total paid-up capital.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	Statutory Corpora-tions—				Rs.	Rs.	Rs.	
	(i) West Bengal Financial Cor-poration.	1953-54 1955-56	Fully paid-up	31,770 shares 31.77 per cent.	100	31,77,000	..	Not running at loss. An amount of Rs. 1,11,195 is due to the State Govt. on account of dividend. There is, however, a proposal from the Corporation for appropriating Rs. 70,000 as in the previous year towards contribu-tion for the special Reserve Fund. No final decision has yet been taken thereupon.
	(ii) West Bengal State Ware-housing Cor-poration.	1957-58 1960-61 1961-62 1962-63	Ordinary share	24,000 shares 55.81 per cent.	100	24,00,000	Dividend declared is not known.	Profit and loss account not yet received.

2. Government Companies—

(i) Kalyani Spinning Mills Ltd.	1959-60 1960-61	Equity shares	14,000 shares 100 per cent.	1,000	1,40,00,000	Dividend declared is not known.			
(ii) West Bengal Small Industries Corporation.	1961-62 1962-63 1963-64	Equity shares	22,997 shares 100 per cent.	100	22,99,700	(a)			
(iii) Durgapur Project Ltd.	1961-62	Equity shares	1,50,000 shares 100 per cent.	1,000	15,00,00,000	(a)			
(iv) Electro - Medical and Allied Industries Ltd.	1961-62	Equity shares	13,000 shares 100 per cent.	25	3,25,000	(a)			
3. Joint Stock Companies—									
West Bengal Salt Companies.	1950-51 1951-52 1952-53	Ordinary shares	6,800 shares 23.02 per cent.	25	1,70,000	2,550			
4. Co-operative Banks and Societies—									
(i) Marketing Societies	1962-63 1963-64	Redeemable shares and others not known.	(a)	(a)	5,80,700	(a)			
(ii) Industrial Societies.	1956-57 1961-62 1962-63 1963-64	Redeemable shares (26,600 Nos.), others not known	54,300 shares 85.99 per cent	10 (53,700 shares) 1,000 (600 shares.)	11,37,000	(a)			
(iii) Credit Societies	1959-60 1960-61 1961-62 1962-63 1963-64	(a)	(a)	(a)	37,47,445	(a)			

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

STATEMENT No. 14—STATEMENT SHOWING THE INVESTMENTS OF GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND SOCIETIES, ETC., ON THE 31st MARCH, 1964.

Sl. No.	Name of the concern.	Year of investment.	No. and type of shares purchased.		Face value of each share.	Amount invested up to the end of the year 1963-64	Amount of dividend declared and credited to the Consolidated Fund during the year.	Remarks.
			Type.	No. of shares and percentage of Government investment to the total paid-up capital.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(iv)	Co-operative Banks.	1957-58 1959-60 1960-61 1961-62 1962-63 1963-64	'A' class and fully paid up shares.	8,900 shares (A class), 30,000 shares (fully paid up). 63.23 per cent.	50 (30,000 shares), 100 (5,000 shares), 1,000 (3,900 shares).	59,00,000	(a)	

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

Note :—In addition, a sum of Rs. 19,28,560 as detailed below was drawn for investment, but no information has yet been received as to the mode of investment:—

	Year.	Amount.
(1) West Bengal Co-operative Agricultural Society	1962-63	4,25,350
(2) Fishermen's Co-operative Marketing Society	1962-63 - 1963-64	79,400 1,47,900
(3) Primary Consumers' Co-operative Society	1962-63	1,81,100
(4) Wholesale Consumers' Co-operative Society	1962-63	3,00,000

(5) Co-operative Farming	..	..	..	..	..	1962-63	8,900
						1963-64	17,800
(6) Development of Processing Society	..	..	..	..	..	1962-63	28,700
						1963-64	37,200
(7) Sundarban Co-operative Rice Mill at Nazat	..	..	..	..	..	1962-63	90,000
(8) International Equipment Corporation	..	..	..	..	..	1962-63	62,200
(9) Industrial Co-operative Society	..	..	..	..	..	1963-64	40,000
(10) National Project Construction Corporation	..	..	..	..	..	1963-64	5,00,000
(11) Printing and Publishing Co-operative Society	..	..	..	..	..	1963-64	10,000
							19,28,550

Note 2. The investments shown in this statement do not include Capital advances amounting to Rs. 6,16.60 lakhs to the Calcutta State Transport Corporation (Rs. 6,01.96 lakhs) and the North Bengal State Transport Corporation (Rs. 14.64 lakhs). The particulars are given in footnotes (d) at page 88.

STATEMENT No. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO THE END OF THE YEAR 1963-64 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

(In lakhs of rupees.)

	On 31st March, 1963.	On 31st March, 1964.	Increase (+) Decrease (-) in the year.
	2	3	4
	Rs.	Rs.	Rs.
CAPITAL EXPENDITURE—			
Commercial Departments—			
(96) Industrial Development Programme (a)	5,02	5,43	+41
(98) Multipurpose River Schemes ..	1,16,36	1,22,42	+6,06
(99) Irrigation	5,49	5,88	+39
(101) Electricity Schemes (b)	1,62	1,62	..
(114) Road and Water Transport Schemes	6,08	6,25	+17
Total—Commercial Departments ..	1,34,57	1,41,60	+7,03
Other Departments—			
Other Accounts	1,41,54	1,61,30	+19,76
Total—Other Departments ..	1,41,54	1,61,30	+19,76
Total—Capital Expenditure ..	2,76,11	3,02,90	+26,79
Loans and Advances by State Governments—			
Loans to Local Funds, Private Parties, etc.	82,61	1,16,34	+33,73
Loans to Government Servants ..	16	29	+13
Total—Loans and Advances by State Governments.	82,77	1,16,63	+33,86
Total—Capital and other expenditure	3,58,88	4,19,53	+60,65
<i>Deduct—Contribution from Revenues, Development Funds, Reserve Funds etc., and Contingency Fund for expenditure.</i>	-93	-93	..
Net Capital and other expenditure (outside the Revenue Account).	3,57,95	4,18,60 (x)	+60,65 (o)

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

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

STATEMENT No. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO THE END OF THE YEAR 1963-64 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

	(In lakhs of rupees.)		
	On 31st March, 1963.	On 31st March, 1964.	Increase (+) Decrease (-) in the year.
	2	3	4
	Rs.	Rs.	Rs.
PRINCIPAL SOURCES OF FUNDS—			
Permanent Debt—Nominal value ..	54,50	50,92	—3,58
Loans from the Central Government ..	3,04,47	3,41,33	+36,86
Other Loans	4,51	6,17	+1,66
Unfunded Debt	12,36	14,03	+1,67
Total—Outstanding Debt ..	3,75,84	4,12,45	+36,61
Contingency Fund	5,00	5,00	..
Sinking Funds and Reserve Funds ..	18,53	19,49	+96
Net balance under Deposits, Advances, etc., other than those shown separately.	30,73	32,48	+1,75
Remittances	—12,96	—17,58	—4,62
Total—Debt and other obligations ..	4,17,14	4,51,84	+34,70
Deduct—Cash balance	3,05	1,01	—2,04
Deduct—Investments	23,86	12,23	—11,63
Net Provision of Funds	3,90,23	4,38,60(y)	+48,37(c)

(c) The difference of Rs. 12.28 lakhs between the net provision of funds and the net capital and other expenditure during the year is explained below :—

	(In lakhs of rupees.)
Revenue Surplus	8,70
Add—Amount adjusted under the head "Miscellaneous Government Account" ..	3,58
	12,28

Note—The difference of Rs. 20,00 lakhs between the net provision of Funds (y) and the net Capital and other expenditure (x) upto the end of the year is as below :—

Cumulative effect of revenue deficit	23,58
Less—Amount adjusted under the head "Miscellaneous Government Account".	—3,58
	20,00

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

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

Detailed Head of Account.	Opening balance.		Receipt.		Disbursement.		Closing balance.	
	1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND								
Total Revenue and Expenditure as per Account Nos. 11 and 12	1,25,90,59,616	1,43,99,77,932	....	....	....	....	....
O—Public Debt—Permanent Debt	54,49,94,500	....	3,57,81,800	Cr. 50,92,12,700	....	....	....
Loans from the Central Government	3,01,95,55,510	48,42,76,487	11,56,30,888	Cr. 3,38,82,01,109	....	....	....
Ways and Means Advances for Plan Schemes	1,05,862	....	....	Cr. 1,05,862	....	....	....
Other Ways and Means Advances	2,50,00,000	....	....	Cr. 2,50,00,000	....	....	....
Total	3,04,46,61,372	48,42,76,487	11,56,30,888	Cr. 3,41,33,06,971	....	....	....
Other Loans	4,51,57,532	1,80,55,140	15,09,868	Cr. 6,17,02,804	....	....	....
Total—O—Public Debt	5,63,48,13,404	50,23,31,627	15,29,22,556	Cr. 3,98,42,22,475	....	....	....
Section—Q—Loans and Advances by the State Governments	82,77,30,930	3,60,42,140	38,46,50,259	Dr. 1,16,63,39,049	....	....	....
Total Consolidated Fund	1,78,74,33,383	1,95,75,50,447	....	....	....	....

PART II—CONTINGENCY FUND

Contingency Fund Cr. 4,99,98,881 1,119 2,394 Cr. 4,99,97,666

PART III—PUBLIC ACCOUNT

SECTION S—UNFUNDED DEBT

State Provident Fund Cr. 12,35,47,802 2,76,92,318 1,09,36,595 Cr. 14,09,03,385

SECTION T—DEPOSITS AND ADVANCES

Part I—Deposits bearing Interest.

A—Reserve Fund—

Depreciation Reserve Fund of Government Bus Services—

(a) Depreciation Reserve Fund of State Transport Service in Durgapur—

(i) Depreciation Reserve Fund Cr. 94,000 Cr. 94,000

(b) Depreciation Reserve Fund of Motor Transport Service in Cooch Behar—

(i) Depreciation Reserve Fund Cr. 2,10,332 Cr. 2,10,332

Total

, 2,10,332 94,000 3,04,332

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

Detailed Head of Account.	Opening Balance.					Closing Balance.
	1	2	3	4	5	
						Cr.
Depreciation Reserve Fund—Electricity—						
(a) Barrackpore Electric Supply Scheme	1,36,300	.....	.....	.....	1,36,300
(b) Cooch Behar Electric Supply Scheme	55,700	.....	.....	.....	55,700
(c) Kurseong-Siliguri Electric Supply Scheme	75,000	.....	.....	.....	75,000
(d) North Calcutta Rural Electrification Scheme	2,90,000	.....	.....	.....	2,90,000
(e) Santiketan Electric Supply Scheme	10,600	.....	.....	.....	10,600
(f) Bulk power supply to Garia	5,200	.....	.....	.....	5,200
		5,72,800	.....	.....	.....	5,72,800
Reserve Fund—Transport—						
Accident Reserve Fund	14,700	3,000	.....	.....	17,700
B—Other Deposits—						
Deposit of the Calcutta State Transport Corporation	2,53,72,926	7,00,000	7,36,000	7,36,000	2,53,36,926
Total—Part I	2,61,70,758	7,97,000	7,36,000	7,36,000	2,62,31,758

Part II—Deposits not bearing interest.

A—Sinking Fund—							
Appropriation for reduction or Avoidance of Debt—							
Sinking Funds	..	..	..	..	..	..	..
		Cr.	16,88,53,904	4,50,27,610	3,57,81,800	Cr.	17,80,99,714
Sinking Fund Investment Account	..	..	..	..	..	Dr.	10,03,13,037
		Dr.	9,43,55,350	26,89,600	86,47,287	Dr.	10,03,13,037
Total—Sinking Fund		..	Cr.	7,44,98,554	4,77,17,210	Cr.	7,77,86,677
B—Reserve Fund—							
West Bengal Famine Insurance Fund—							
Net balance (including investment)	..	..	..	..	..	..	..
		Cr.	21,18,164	80,75,829	80,00,000	Cr.	21,88,993
Investment	..	..	..	..	..	Dr.	20,04,757
		Dr.	19,87,806	40,76,696	40,93,647	Dr.	20,04,757
Total		..	Cr.	1,25,358	1,21,52,525	Cr.	1,84,236
Depreciation Reserve Fund—							
Government Presses	..	..	..	..	..	..	..
		Cr.	16,94,179	1,35,070	1,312	Cr.	18,27,937
Fund for promotion of education amongst educationally backward classes.	..	..	..	..	..	..	..
		Dr.	20,92,091	59,863	42,106	Dr.	20,92,091
Total		..	Cr.	1,16,19,072	59,863	Cr.	1,16,36,829
General Reserve Fund for Cooch Behar—							
Net balance (including investments)	..	..	..	..	..	..	..
		Cr.	95,26,981	59,863	42,106	Cr.	95,44,738
Investments	..	..	..	..	..	Dr.	20,92,091
		Dr.	20,92,091	59,863	42,106	Dr.	20,92,091
Total		..	Cr.	95,26,981	59,863	Cr.	95,44,738

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

Detailed Head of Account.		Opening Balance.	Receipt.	Disbursement.	Closing Balance
1	2	3	4	5	6
Part II—Deposits not bearing interest—contd.		Cr.		Cr.	
West Bengal Co-operative Development Fund	1,40,775	.....	13,500	1,27,275	
West Bengal State Agricultural Credit Relief and Guarantee Fund	1,00,000	.....	.....	1,00,000	
Total B—Reserve Fund	1,15,87,293	1,34,71,458	1,32,74,565	1,17,84,186	
Other Deposit Accounts—					
(a) District Funds—					
(i) District Funds	26,49,503	62,02,433	59,90,196	28,61,740	
(ii) Union Funds	20	.....	.....	20	
(iii) Village Chowkidari Fund in Cooch Behar	2,23,220	1,05,704	1,01,534	2,27,390	
Total	28,72,743	63,08,137	60,91,730	30,89,150	
(b) Municipal Funds—					
(i) Municipal Funds	59,14,844	1,65,77,350	1,58,26,451	66,86,773	
(ii) Garden Reach Municipality Improvement Fund	2,47,876	.....	.....	2,47,876	
Total	61,62,720	1,65,77,380	1,58,26,451	69,13,649	

(c) State Transport Corporation Fund	..	..	20,99,771	5,38,05,788	5,43,14,801	15,90,758
(d) Education Funds—						
(i) Secondary Education Fund..	..	..	81,48,976	5,41,19,581	5,87,86,312	34,82,245
(ii) District Primary Education Fund	..	..	4,03,64,707	8,88,89,186	8,85,90,228	4,06,63,665
(iii) Presidency College Graduate Scholarship Fund	..	..	3,891	2,408	5,500	799
(iv) Durga Charan Laha's Scholarship Fund	..	..	4,450	.....	660	3,790
(v) Education Funds in Cooh Behar	..	..	382	.....	.....	382
(vi) District Elementary Education Fund	..	..	.....	40,53,755	17,60,395	22,93,360
Total	..	..	4,85,22,406	14,70,64,930	14,91,43,095	4,64,44,241
(e) Medical and Charitable Funds—						
(i) Pilgrims' Lodging House Fund	..	..	576	1,165	121	1,620
(ii) Bengal Famine Orphan Fund	..	..	17,014	.....	.....	17,014
(iii) Ramlal Mukherjee's Endowment Fund	..	..	11,038	.....	.....	11,038
Total	..	..	28,628	1,165	121	29,872
(f) Other Miscellaneous Funds—						
(i) Zoological Garden Fund	..	..	3,15,765	3,26,000	3,13,953	3,27,812
(ii) Christian Burial Board Fund	..	..	20,474	49,553	39,050	30,977
(iii) Mohammedan Burial Board Fund	..	..	3,126	6,146	5,611	3,661
(iv) B. L. Mukherjee's Trust Fund	..	..	20,223	46,351	42,066	24,508

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

Detailed Head of Account.		1	2	3	4	5
		Opening balance.	Receipt.	Disbursement.	Closing balance.	
						Cr.
Other Miscellaneous Fund—<i>contd.</i>—						
(v) Cinematograph Act Fund		5,27,861	8,541	....	....	5,36,402
(vi) Bengal State Aid to Industries Act Fund		13,157	209	....	....	13,366
(vii) State Electricity Fund		1,29,60,808	30,41,19,266	28,34,95,536	....	3,35,84,538
(viii) Mohsin Endowment Fund		3,881	....	....	....	3,881
(ix) Other Miscellaneous Funds in Cooch Behar		58,365	....	....	....	58,365
(x) Khadi Fund		8,15,806	15,67,288	12,59,683	....	11,23,411
(xi) Village Industries Fund		18,62,574	47,88,719	25,90,466	....	40,60,827
	Total	1,66,02,040	31,08,12,073	28,77,46,365	....	3,97,67,748
<hr/>						
	Total—Deposits of Local Funds	7,62,88,308	53,46,69,473	51,31,22,563	....	9,78,35,218
<hr/>						
CIVIL DEPOSITS						
(i) Revenue Deposits		3,39,27,202	3,68,31,953	2,83,81,676	....	4,23,77,479
(ii) Cess collections for other districts		10,65,097	67,397	42,357	....	10,90,137
(iii) Earnest money Deposits received in the Forest Department		8,24,815	13,47,612	10,90,135	....	10,82,292
(iv) Civil Courts' Deposits		3,26,38,276	1,76,05,838	1,83,97,103	....	3,19,47,011

(v) Small Cause Courts' Deposits	..	..	1,16,317	2,21,377	1,92,819	1,47,375
(vi) Rent Controllers' Deposits	..	..	2,74,750	39,67,535	33,59,011	8,83,254
(vii) Criminal Courts' Deposits	..	..	13,35,702	2,46,984	2,39,065	15,43,621
(viii) Personal Deposits	..	..	4,00,76,973	10,22,46,354	9,21,83,898	5,01,39,439
(ix) Police Deposits	..	..	1,21,305	1,77,326	1,42,742	1,55,889
(x) Litigation Fund	..	..	37,319	7,261	2,519	42,061
(xi) Warders' Benefit Fund	..	..	23,910	2,569	1,361	25,118
(xii) Vagrancy Directorate Benefit Fund for the guarding of menial staff.	..	..	61	7	....	68
(xiii) Public Works Deposits	..	..	5,20,74,275	4,41,28,830	3,78,44,309	5,83,58,796
(xiv) Charitable Endowment Fund	..	..	2,80,990	....	....	2,80,990
(xv) Deposits of Jute Cess Fund	..	..	76,365	8,40,337	7,14,443	2,02,259
(xvi) Unclaimed deposits in the General Provident Fund	..	..	25,579	549	....	26,128
(xvii) Unclaimed deposits in the Contributory Provident Fund	..	..	1,820	-974(k)	....	846
(xviii) Unclaimed deposits in the Indian Civil Service Provident Fund	..	..	68	....	....	68
(xix) Deposits on account of cost price of Liquor, Ganja and Bhang	..	..	6,33,901	34,41,835	32,89,172	7,96,564
(xx) Deposits for work done for public bodies or private individuals	..	..	66,89,845	1,63,19,747	1,69,27,967	61,81,925
(xxi) Deposits of Chairman, Calcutta Improvement Trust	..	..	15,38,810	12,00,050	22,93,601	4,45,259
(xxii) Deposits made by candidates for State Legislature	..	..	19,250	15,500	22,804	11,946
(xxiii) Forest Deposits	..	..	11,445	15,509	12,437	14,617
(xxiv) Pay and Account Deposits	..	..	15,239	....	105	15,134
Total—Civil Deposits	..	..	17,20,11,294	22,86,84,096	20,50,37,524	19,56,57,866

(k) Minus figure is due to rectification of the previous year's discrepancies.

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

Detailed Head of Account.	1	2	3	4	5
	Opening balance.	Receipts.	Disbursement.	Closing balance.	
	Cr.				Cr.
Subvention from Central Road Fund	2,61,720	70,82,900	64,41,167	9,03,433	
Deposit Account of grants made by the Indian Central Jute Committee.	18,156	....	....	18,156	
Deposit Account of grants made by the Indian Council of Agricultural Research.	8,71,698	73,345	3,63,008	5,82,035	
Deposit Account of grants made by the Indian Central Sugarcane Committee.	1,24,646	....	3,994	1,20,652	
Deposit Account of grants made by the Indian Central Oilseeds Committee.	56,154	81	....	56,235	
Deposit Account of grants made by the Central Tea Board	1,18,124	....	....	1,18,124	
Deposit Account of grants made by the Council of Scientific and Industrial Research.	167	....	....	167	
Deposit Account of grants made by the Indian Central Aracanut Committee.	12,860	....	....	12,860	
Deposit Account of grants made by the Flood Relief Committee	10,102	....	....	10,102	
Deposit Account of grants made by the Indian Central Cocosnut Committee.	1,62,775	74,821	58,601	1,78,795	
Deposit Account of grants from the Indian Central Tobacco Committee.	20,710	....	13,930	6,780	

Deposit Account of grants made by the Khadi and Village Industries Commission.	3,32,337	.....	.....	3,32,337
Deposits on account of grants from the Ministry of Rehabilitation to Educational Institutions.	7,92,595	.....	5,000	7,87,595
Deposit Account of grants made by the Indian Central Silk Board	3	.....	.....	3
Deposit Account of grants made by National Co-operative Development and Warehousing Board.	27,21,689	13,54,800	.....	40,76,489
Deposit Account of lump sum allotment received from Government of India out of the workmen's benefits fund for award of prizes to skilled workmen.	32,845	.....	.....	32,845
Deposit Account of grant out of Ford Foundation Fund giving loans to Artisans.	25,000	.....	.....	25,000
Deposit account of grants from Wheat Associates of U. S. A.	62,412	30,000	.....	92,412
Total Other Account	56,23,993	86,15,947	68,85,920	73,54,020
Total Part II—Deposits not bearing interest	34,00,09,442	83,31,56,184	78,27,49,659	39,04,17,967
Part III—Advances not bearing interest—				
DEPARTMENTAL ADVANCES—				
Civil Advances—	Dr.			Dr.
Objection Book Advances	39,81,133	2,08,09,732	2,29,28,614	65,38,015
Public Works Advances—Takavi Works Advances	46,46,286	83	.....	46,46,203
Construction Board Advances—School Building Advances	4,20,434	.....	.....	4,20,434
Festival Advances	48,49,878	1,30,38,341	1,62,81,154	80,92,691
Total Civil Advances	1,38,97,731	3,34,08,156	3,92,07,768	1,96,97,343

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

Detailed Head of Account.	Opening Balance.		Receipt.	Disbursement.		Closing Balance.
	1	2		3	4		5
Part III—Advances not bearing interest—contd.						
Special Advances—						
(1) Advances to students and other Indians in the United Kingdom.		Dr. 13,085	....	....		Dr. 13,085
(2) Advances for the erection of filatures		200	200	....	....	....
(3) Advances to the Deputy Commissioner of Police, Enforcement Branch, for test purchase.		3,000	....	....	....	3,000
(4) Advance to Railways		1,775	....	....	....	1,775
(5) Advance to the Director of Agriculture for Establishment of a Training-cum-Development Centre.		28,409	....	....	....	28,409
(6) Advance for Union Board Elections		7	....	....	....	7
(7) Advance for the relief of Distressed Spinners and Weavers		74,655	20,900	....	....	53,755
(8) Advance in connection with municipal election	15,128	55,711	....	40,583
(9) Liquidation proceedings in the matter of Indian Sernal Cotton Plantations Ltd.		1,000	....	....	....	1,000
(10) Advances to Government servants in Cooch Behar and Jalpaiguri affected by flood in 1954.		1,645	....	....	....	1,645
(11) Advances for National Water Supply and Sanitation Scheme		1,43,54,250	45,10,715	19,52,338	....	1,17,95,873
(12) Advance to Superintendent, Sales Emporia, Calcutta and Howrah.		4,00,000	....	4,00,000
(13) Advance to Police contingent of other States deputed to West Bengal.		1,44,245	....	1,44,245

(14) Advance to the Secretary, Legislative Assembly and Council	1,62,005	7,12,602	6,55,753	1,05,156
(15) Advance to Administrator, Sussex Trust Fund	24,805	....	300	25,105
(16) Revolving capital for Training-cum-Works Scheme	1,70,253	....	....	1,70,253
(17) Revolving capital for Production Centre	36,552	....	....	36,552
(18) Revolving capital for Production Centre, Halabazar	5,460	....	....	5,460
(19) Advance for payment of compensation for vehicles requisitioned under D.I. Rules, 1962.	....	....	845	845
(20) Advance to the Deputy Director of Industries for running Sales Emporium.	1,60,500	2,50,430	1,00,000	10,070
(21) Advance to the Principal, Presidency College	24,600	....	....	24,600
(22) Advance to the Principal, Darjeeling Government College	362	....	....	362
(23) Advances to deputationists for higher education abroad	50,116	....	....	50,116
(24) Advance to meet the expenses to be incurred by the West Bengal State Team in connection with 10th All-India Police Duty Meet, 1963, held in Delhi.	....	....	7,500	7,500
(25) Advance to the Director of Fisheries for imprest with the Commissioner for the Port of Calcutta for repairs to Fish Trawlers Jetty.	5,000	....	....	5,000
(26) Advance for payment of interest on compensation money payable to Land holders on the abolition of Zamindari system.	....	....	4,750	4,750
(27) Advance in the matter of D. Sarkar and Brothers Limited	295	....	....	295
(28) Advance to the Secretary, Durgapur Brick Board	1,61,106	....	....	1,61,106
(29) Advance to the Director of Agriculture	2,51,481	....	- 2,51,481 (k)	....
(30) Advance to the Dy. Secretary, Judicial Department, on account of visit of the Hon'ble Mr. Justice Warren.	272	....	....	272

t) Minus figure is due to rectification of the previous year's discrepancies.

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

Detailed Head of Account.	Opening Balance.	Receipt.	Disbursement.	Closing Balance.
	Dr.			Dr.
(31) Advances for Flood Relief Health Measures	27,809	200	....	27,409
(32) Advance to the Director of Industries (Cottage)	7,13,000	....	....	7,13,000
(33) Schemes for the Jute Twine Manufacturing, Siliguri	10,666	....	....	10,666
(34) Advance for payment of compensation under West Bengal Estate Acquisition Act. ....	....	60,24,186	1,11,70,765	51,46,579
(35) Advance for payment of undischarged balances of loans lost from departmental safe in Barrackpore Sub-Treasury.	1,40,980	....	....	1,40,980
(36) Advance to the Collector of Murshidabad in connection with an appeal case.	1,77,603	....	....	1,77,603
(37) Advance to Bengal Ceramic Institute	62,000	....	....	62,000
(38) Advance to the Dy. Director of Industries (Cottage)	25,000	....	....	25,000
(39) Advance to fire-affected people in Darjeeling	3,000	....	....	3,000
(40) Advance to the Milk Commissioner, West Bengal	20,190	3,81,511	4,45,295	83,974
(41) Advances in connection with the development of Engineering Industry at Howrah.	9,80,000	....	....	9,80,000
(42) Advance for the board and lodging charges of the members of the crew of the aircraft of the Prime Minister of India.	993	....	....	993
(43) Advance to the Director of Supply and Accounts	10,80,549	....	....	10,80,549
(44) Advance to the Special Officer, Integrated Schemes for Training-cum-Production Centres for Wood Industries.	7,00,000	....	....	7,00,000

(45) Advance in connection with the opening of the Canada Dam	4,985	....	....	4,985
(46) Advance to Adviser on Dairy Development and Animal Husbandry	.	8,882	1,50,000	1,41,118
(47) Advance to the Deputy Director of Industries (Marketing)	1,00,000	....	....	1,00,000
(48) Advance for training of Officers in soil conservation—three months' refresher course.	2,200	....	....	2,200
(49) Advance to the Chief Engineer, Public Health Engineering, West Bengal, in connection with sinking of tubewells in the cholera affected areas of Calcutta	28,645	....	....	28,645
(50) Advance to the Accounts Officers, West Bengal Secretariat, for payment to Messrs. Roy Studio in connection with the public meeting addressed by the Prime Minister of China	3,000	....	....	3,000
(51) Advance for construction of Atsabari Aided Primary School Building.	252	....	..	252
(52) Special Advance for XIII All India Police Games	..	....	6,500	6,500
(53) Advance to the Deputy Commissioner, Darjeeling	630	....	....	630
(54) Advance for Public Health	- 8,904	- 1,965(k)	15,000	8,061
(55) Special Advance for education	..	....	5,822	5,822
(56) Special Advance for General Administration	..	....	263	263
(57) Advance to Registrar, Works and Buildings Department, for payment of decretal amount pending final disposal of appeal	35,905	....	....	35,905
(58) Advance in connection with suit No 199 of 1958, Tara Prasanna Lahiri vs West Bengal.	1,442	....	....	1,442
(59) Advance to District Magistrate of Maldia for revolving capital of silk reeling and weaving schemes.	1,876	....	....	1,876
(60) Advance to Special Officer, Industrial Centre for opening of P. L. Accounts.	10,000	....	....	10,000

(k) Minus figure is due to rectification of the previous year's discrepancies.

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

Detailed Head of Account. (1)	Opening Balance. (2)	Receipt. (3)	Disbursement. (4)	Closing Balance. (5)
	Dr.			Dr.
(61) Advance to the Director of Publicity, West Bengal, for decoration of Dum Dum Airport and Raj Bhaban approach on the occasion of the visit of the Crown Prince of Ethiopia.	100	....	....	100
(62) Advance to Officers of Education Department for meeting expenses.	354	222	....	132
(63) Advance to West Bengal Police in connection with Queen's visit	25,000	....	- 25,000(k)	....
(64) Expenditure in connection with water supply arrangement in South Suburban Municipality.	12,87,697	....	34,339	13,22,036
(65) Advance to students for higher education abroad ..	15,086	....	....	15,086
(66) Advance to Director, Dairy Development and Animal Husbandry (ex-officio), Milk Commissioner, West Bengal.	4,92,514	2,07,697	....	2,84,817
(67) Advance to the Director of Archaeology ..	300	....	....	300
(68) House Building Loan to flood-affected people ..	68,610	....	....	68,610
(69) Advance to Accounts Officer, West Bengal Secretariat, to meet estimated expenditure in connection with proposed performances by Folk Entertainment Unit of West Bengal in Kerala.	3,109	....	....	3,109
(70) Principal, Calcutta Technical School ..	- 49	- 49(k)	....	....
(71) Advance to Deputy Assistant Regional Controller of Procurement, West Bengal.	61,985	....	....	61,985

(72) Advance for Deposit of decretal dues as per decree in money Suit No. 11/60 in Court of Sub-Judge, Darjeeling.	13,908	.....	.....	13,908
(73) Advance to Board of Examination for Admission to Engineering College.	5,000	5,000	.....	.....
(74) Advances recoverable from the Government of India ..	20,664	24,526	44,024	40,163
(75) Advance to D.I.G., I.B., C.I.D., to meet expenditure incurred for T.A. etc. for meeting of Mrs. and Master Bhattacharyya with Col. Bhattacharyya detained in East Pakistan.	308	.....	309	677
(76) Advance to Administrative Officer of Folk Entertainment Section in connection with the visit of Cambodian Ballet Troupe.	125	.....	.....	125
(77) Advance in connection with despatch of vehicles for Emergency purposes.	68,356	20,174	4,16,819	4,65,001
(78) Advance for payment of acquisition of the property of Shri S. K. Ghosh, formerly an I.C.S.	47,37,000	.....	.....	47,37,000
Total Special Advances	2,64,52,581	1,21,80,358	1,53,34,097	2,98,06,320
Forest Advance	3,880	1,13,79,395	1,18,76,671	1,156
Total Departmental Advances	43,0,54,102	5,69,67,909	6,59,18,536	4,93,04,819
Permanent Advance	11,81,660	1,78,537	1,54,797	11,57,920
Account with the Reserve Bank	61,332	51,693	47,296	56,935
Account with the Government of Burma	50,871	— 77(k)	13,943	64,891
Account with the Govt. of Pakistan	9,46,781	.....	.....	9,46,781
Total—Part III—Advances not bearing Interest	4,25,94,836	5,71,98,062	6,61,34,572	5,15,31,346

(k) Minus figure is due to rectification of the previous year's discrepancies.

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

Detailed Head of Account.	Opening balance.		Receipt.	Disbursement.	Closing balance.
	2	3				4
PART IV—SUSPENSE—SUSPENSE ACCOUNTS.					
Cash Balance Investment Accounts	Dr.	14,01,65,118	45,47,16,425	33,24,11,299	Dr. 1,78,59,992
Other items—					
(i) Suspense Account—					
Objection Book Suspense (Receipt)	Cr. 1,11,550	3,60,720	....	Cr. 4,72,270
Objection Book Suspense (Payments)	Dr. 57,98,016	1,32,33,538	2,32,46,142	Dr. 1,49,16,620
Recoveries of Service Payments	Cr. 28,723	32,915	....	Cr. 61,638
Departmental Adjusting Account	Cr. 3,30,903	-67,965(l)	....	Cr. 2,62,938
Departmental Adjusting Account	Dr. 11,18,425	....	10,464	Dr. 11,28,889
Reserve Bank Suspense (Headquarters)	Dr. -18,74,770	31,639	-48,52,863(p)	Dr. -67,59,272(p)
Central Account Office—Reserve Bank Suspense	Dr. -2,82,98,733	-2,79,59,388(l)	-14,34,688	Dr. -17,77,088(q)
Undivided Bengal Suspense	Cr. 2,06,64,505	34,792	....	Cr. 2,06,99,298
Undivided Bengal Suspense	Dr. 2,86,62,916	....	93,024	Dr. 2,87,54,940
Discounting Sinking Fund	Dr. 9,37,925	1,06,000	....	Dr. 8,32,925
Total Suspense Account	Dr. -1,47,93,902	-1,42,25,743	1,61,61,079	Dr. 1,55,92,920

Total—Suspense Accounts	..	..	Dr. 12,53,71,216	44,04,90,662	34,85,72,378	Dr. 3,34,52,912
(ii) Cheques and Bills—Pre-audit cheques	..	..	Cr. 5,64,91,761	66,95,49,147	65,92,91,916	Cr. 6,67,45,992
(iii) Departmental and similar Accounts—						
Civil Departmental Balance—			Dr.			Dr.
(1) Sealdah Small Cause Court	..	..	5,463	9,136	10,421	6,748
(2) Public Works Cash Balance	..	..	6,49,408	31,75,900	34,46,314	9,20,322
(3) Chaklejat Cash Balance	..	..	74,369	....	....	74,369
(4) Forest Cash Balance	..	..	....	6,550	6,550	....
Total—Civil Departmental Balance	..	..	7,29,240	31,91,586	34,63,785	10,01,439
Total—Part IV Suspense	..	..	Dr. 6,96,08,695	1,11,32,28,415	1,01,13,28,079	Cr. 3,22,91,641
Part V—Miscellaneous—Government Account	..	..	....	3,57,81,800(A)	....	....
Total—T—Deposits etc.	..	..	....	2,04,91,63,461	1,86,99,48,310	....

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

(2) The adjustments of some items were made in 1963-64 accounts but the drafts and cheques were issued/deposited in the accounts for the year 1964-65.

(3) The minus balance has been cleared in the accounts for 1964-65.

(A) The account is closed to Government.

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

Detailed Head of Account.	1	2	3	4	5
	Opening balance.	Receipt.	Disbursement.	Closing balance.	
I. Remittances within India—					
Section—U—Remittances.					
Cash Remittances and adjustments between Officers rendering accounts to the same Accountant-General or Comptroller—					
(1) Cash Remittances between Treasuries	Dr. 1,00,000	31,43,54,464	31,40,50,623	Cr. 2,03,841	
(2) Forest Remittances .. .. .	.. Cr. 7,65,473	3,93,51,013	3,91,83,591	Cr. 9,32,895	
(3) Public Works Remittances .. .. .	.. Dr. 5,77,21,987	36,21,90,376	39,23,53,618	Dr. 8,78,85,229	
(4) Transfer between Public Works Officers .. .. .	.. Dr. 6,19,54,866	3,08,72,735	4,64,38,113	Dr. 7,75,20,244	
(5) Judicial Remittances Cr. 168	31,800	32,013	Dr. 45	
Total	.. Dr. 11,90,11,212	74,68,00,388	79,20,57,958	Dr. 16,42,68,782	
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Reserve Bank of India Remittances Dr. 93,430	59,94,214	60,83,987	Dr. 1,83,203	
Adjusting Account between Central and State Governments Dr. 91,08,203	- 19,85,054(k)	- 17,36,239(k)	Dr. 93,57,018	
Adjusting Account with Railways .. .. .	.. Dr. 3,29,571	- 8,073(k)	12,50,736	Dr. 15,68,380	
Adjusting Account with Posts and Telegraphs .. .. .	.. Dr. 46,506	9,88,390	10,37,913	Dr. 96,029	

Adjusting Account with Defence	..	..	..	..	..	6,280	-45,697(k)	16,416	68,393
			Dr.					Dr.	
Inter-State Suspense Account	..	..	..	..	..	9,98,602	-32,53,154(k)	-40,05,559(k)	2,46,197
			Dr.					Dr.	
<hr/>									
Total	..	..	Dr.	1,05,82,592	16,90,626			26,47,254	1,15,39,220
<hr/>									
Total—U—Remittances	..	Dr.	12,95,93,804	74,84,91,014				79,47,05,212	17,58,08,002
<hr/>									
Total—Public Account	2,81,63,46,793		2,66,65,90,057	..
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Grand Total	4,90,37,61,295		4,82,41,42,998	

Section X—Cash Balance—

	Opening balance.	Closing balance.
(1) Cash in Treasuries	23,13,840	22,20,678
(2) Deposit with the Reserve Bank	2,85,55,050	80,92,112
(3) Remittances in transit	-4,01,654	-2,07,157
Total	3,04,67,236	1,01,05,633
	4,93,42,48,531	4,63,42,48,531

(k) Minus figure is due to rectification of the previous year's discrepancies.

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

Description of loan.	When raised.	Amount on 1st April, 1963.	Additions during the year.		Discharges during the year.	Amount on 31st March, 1964.
			Rs.	Rs.		
1	2	3	4	5	6	Rs.
Section A—Public Debt.						
Permanent Debt—						
Loans bearing interest—						
4 per cent. West Bengal Loan, 1964	.. August, 1952	.. 2,00,00,000	.....	.....	.....	2,00,00,000
4 per cent. West Bengal Loan, 1967	.. August, 1955	.. 7,58,72,200	.....	.....	.....	7,58,72,200
4 per cent. West Bengal Loan, 1968	.. September, 1956	.. 7,11,46,100	.....	.....	.....	7,11,46,100
4 per cent. West Bengal Loan, 1969	.. August, 1960	.. 7,05,32,000	.....	.....	.....	7,05,32,000
4½ per cent. West Bengal Loan, 1970	.. July, 1958	.. 5,10,49,700	.....	.....	.....	5,10,49,700
4 per cent. West Bengal Loan, 1971	.. August, 1959	.. 7,69,69,400	.....	.....	.....	7,69,69,400
4½ per cent. West Bengal Loan, 1972	.. September, 1961	.. 7,30,71,300	.....	.....	.....	7,30,71,300
4½ per cent. West Bengal Loan, 1974	.. August, 1962	.. 7,03,28,500	.....	.....	.....	7,03,28,500
Loans not bearing interest—						
Expired Loans—						
3½ per cent. West Bengal Loan, 1962	.. September, 1951	.. 2,000	.....	.....	.....	2,000
4 per cent. West Bengal Loan, 1963	.. July, 1953	.. 3,60,23,300*	.....	3,57,81,800	.....	2,41,500
Total—Permanent Debt.	..	54,49,94,500	.. ..	3,57,81,800	.. ..	50,92,12,700

Loans from the Central Government—

Pre-partition Loans—

(1) Loans for Civil Defence Expenditure ..	.....	62,21,460	.....	62,21,460
(2) Loans for financing Grow More Food Scheme.	.....	6,89,110	.....	6,89,110
(3) Loans for financing Development Projects.	.....	55,36,000	.....	55,36,000
(4) Loans for Ways and Means purposes ..	.....	70,40,000	.....	70,40,000
(5) Loans for payment to Silk Filature Owners.	17,476	17,476

Total	1,95,04,046	1,95,04,046
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(1) Ways and Means Advances	2,50,00,000	2,50,00,000
(2) Ways and Means Advances for Plan Schemes	1,05,862	1,05,862
(3) Loans for paying West Bengal Government's share of expenditure on Damodar Valley Corporation.	..	89,90,62,000	4,29,00,000	94,19,62,000
(4) Share of expenditure of the Damodar Valley Corporation against loan granted by the International Bank.	..	1,78,03,000	..	1,78,03,000
(5) Loans for Mayurakshi Project ..	..	11,04,84,836(a)	1,52,07,268	9,52,77,570
(6) Loans for rehabilitation of displaced persons	..	56,36,43,054	1,38,28,250	57,45,50,304
(7) Loans under Grow More Food Schemes ..	..	8,63,00,334(d)	3,49,56,500	10,43,74,121

(a), (d)—Please see footnotes at Page 123.

(b) This loan was notified for discharge during the Course of the year and because non-interest bearing only from the date so notified (15-7-1953).

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

(1) Description of loan	(2) When raised	(3) Amount on 1st April, 1963		(4) Additions during the year.		(5) Discharges during the year.		(6) Amount on 31st March, 1964.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(8) Loans for contribution towards share capital of State Ware Housing Corporation.	..	5,53,742	..	..	40,530	..	..	5,13,212	..
(9) Removal of Khatal from Calcutta	..	1,05,78,111	..	..	6,77,312	..	..	99,00,799	..
(10) Jute Seed Multiplication Farm	41,663	..	..	9,959	..	..	31,704	..
(11) Greater Calcutta Milk Supply Corporation	8,12,848	..	..	43,704	..	..	7,69,144	..
(12) Forestry Scheme Loan	..	14,80,346	..	26,22,000	1,35,607	..	..	39,66,739	..
(13) Loans for Educational Development	..	74,19,420	..	12,10,800	24,81,710	..	..	61,48,510	..
(14) Community Project Loan	..	3,70,76,620	..	52,50,000	51,07,742	..	..	3,72,18,878	..
(15) National Extension Service Loan	..	10,44,566	..	..	1,59,463	..	..	8,85,103	..
(16) Loans for Development of Handloom and Khadi Industries	..	1,04,96,370	..	43,000	16,30,670	..	..	89,08,700	..
(17) Small Scale Industries	..	3,94,58,267	..	66,06,000	85,95,734	..	..	3,74,68,533	..
(18) Rehabilitation of Co-operative Movement in West Bengal	..	28,73,000	..	..	..	..	..	28,73,000	..
(19) Loans for Road Development Schemes, etc	..	54,69,934	..	..	54,69,934	..	..	..	..
(20) Loans for National Water Supply and Sanitation Schemes.	..	3,00,26,182	..	..	6,70,287	..	..	2,93,55,895	..
(21) Loans for Development purpose	4,00,00,000	..	..	..	..	..	4,00,00,000	..

(22) Loans for approved Development Schemes ..	9,70,80,832(b)	..	2,98,32,684	6,72,48,148
(23) Railway Electrification Programme ..	1,63,00,000	..	39,84,726	1,23,15,274
(24) Loans for permanent improvement in scarcity area.	89,50,500	..	2,18,744	87,31,756
(25) Loans for Protection of Towns ..	1,69,63,652	..	5,24,792	1,64,38,860
(26) Loans for scarcity Relief ..	86,626	..	86,626	..
(27) Taccavi Loans to Agriculturists ..	96,94,620	..	14,61,579	82,33,041
(28) Loans for Miscellaneous Development Schemes ..	31,90,77,196(c)	15,10,40,000	74,38,304	46,26,78,892
(29) Loans to Cultivators ..	38,67,193	..	13,46,992	25,20,201
(30) Expansion of power ..	1,54,36,626	16,000	4,25,930	1,50,26,696
(31) Flood Control Scheme ..	3,47,87,861	63,58,000	16,19,109	3,95,26,752
(32) Flood and Drought Relief ..	2,87,20,256	..	53,63,040	2,33,57,216
(33) Loans under Low Income Group Housing Scheme.	2,41,88,981(f)	43,98,000	6,25,934	2,79,61,047
(34) Share of Small Saving Collections ..	48,49,25,000	11,57,00,000	..	60,06,25,000
(35) Prize Bonds ..	88,48,000	..	..	88,48,000
(36) Assistance to Low-paid Officers ..	53,88,271	..	13,76,923	40,11,348
(37) Police Housing Scheme ..	1,95,14,080	40,50,000	2,48,698	2,33,15,482
(38) Slum Clearance Scheme ..	60,91,429	20,90,000	73,312	81,08,117
(39) Loans under Subsidised Industrial Housing Scheme.	1,75,93,353(g)	39,13,937	4,35,184	2,10,72,106
(40) Village Housing Project ..	17,43,857(h)	3,74,000	59,350	20,58,507
(41) Plantation Labour Housing Scheme ..	6,75,804(i)	4,49,000	11,433	11,13,371

(b), (c), (f), (g), (h) and (i)—Please see foot notes at Page 123

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

(1) Description of loan.	(2) When raised.	(3) Amount on 1st April, 1963.		(4) Additions during the year.		(5) Discharges during the year.		(6) Amount on 31st March, 1964.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(42) Land Acquisition and Development Scheme	..	40,25,000	..	..	..	..	..	40,25,000	..
(43) House Building Loans to All India Service Officers.	..	9,16,769	5,00,000	5,00,000	86,623	86,623	..	13,30,086	..
(44) Implementation of various Centrally Aided Medical and Public Health Schemes.	..	83,16,121	52,02,000	52,02,000	1,33,172	1,33,172	..	1,33,79,949	..
(45) West Bengal Goods Transport Co-operative Society.	..	3,76,000	..	..	56,400	56,400	..	3,19,600	..
(46) Five Years' Premium Prize Bond	..	7,58,000	21,41,000	21,41,000	..	..	..	28,99,000	..
(47) Works Programme for utilising rural man power.	..	2,00,000	2,90,000	2,90,000	..	..	..	4,90,000	..
(48) Co-operative Schemes	..	9,01,204(e)	9,72,000	9,72,000	1,82,802	1,82,802	..	16,90,402	..
(49) Loans out of sales of market borrowings	7,00,00,000	7,00,00,000	..	..	..	7,00,00,000	..
(50) Rural Electrification Scheme	9,67,000	9,67,000	..	..	..	9,67,000	..
(51) Development Schemes of Greater Calcutta	83,99,000	83,99,000	..	..	..	83,99,000	..
Total—Post-partition Loans	..	3,02,51,57,326	48,42,76,487	48,42,76,487	11,56,30,888	11,56,30,888	..	3,39,38,02,925	..
Total—Loans from the Central Government	..	3,04,46,61,372	48,42,76,487	48,42,76,487	11,56,30,888	11,56,30,888	..	3,41,33,06,971	..

Other Loans—

Loan from Khedi and Village Industries Commission.	10,33,498	..	..	10,33,498
Loans from National Co-operative Development Corporation.	(x) 28,85,970	..	16,25,500	43,22,221
Loans from National Agricultural Credit (Long-term Operation) Fund of the Reserve Bank of India.	52,16,701	..	19,29,640	69,31,572
Loans from the Indian Central Oilseeds Committee	16,200	..	..	14,400
Loans from the Life Insurance Corporation of India.	3,40,10,365	..	1,27,50,000	4,58,68,479
Loans from the Heavy Engineering Corporation of India.	17,50,000	..	17,50,000	35,00,000
Loans from Central Ware-housing Corporation ..	(y) 2,45,098	..	..	2,32,634
Total	4,51,57,532	..	1,80,55,140	6,17,02,804
Total Public Debt	3,63,48,13,404	..	50,23,31,627	3,96,42,22,476

(a), (b), (c)—The balance of Rs. 8,78,362 in respect of the category "Productive Development Scheme" together with the sums of Rs. 2,87,17,000 and Rs. 94,52,000 out of the balances in respect of the categories "Approved Development Schemes" and "Miscellaneous Development Schemes" respectively, as shown outstanding on 31st March 1963 in the Finance Accounts, 1962-63, have been taken under the proper category of loan "Mayurakshi Project" and the balances of the above categories of loans as on 1st April 1963 have been corrected accordingly.

(d), (e)—The opening balance on 1st April 1963 under the category (7) differs from last year's closing balance by a sum of Rs. -9,21,204 as the sum has been taken under the proper category of loan mentioned at item No. (48).

(f), (g), (h), (i)—The opening balances on 1st April 1963 under the categories (33), (39), (40) and (41) differ from last year's closing balances by the sums of Rs. +23,59,000, Rs. +12,07,000, Rs. +1,50,000 and Rs. +9,000 respectively, as the balance of Rs. 37,25,000 as on 31st March 1963 under the category "Housing Scheme" in the Finance Accounts, 1962-63 has been distributed amongst the above four categories on receipt of requisite break-up.

(x), (y)—The closing balance of Rs. 31,30,768 under the head "Loans from National Co-operative Development and Ware-housing Board" shown as outstanding on 31st March 1963 in last year's Finance Accounts has been split up and shown as the opening balances on 1st April 1963 as at (a) and (b) above consequent upon the formation of the two separate organisations mentioned thereagainst.

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

Description of loan.	When raised.	Amount on 1st April, 1963.		Additions during the year.		Discharges during the year.		Amount on 31st March, 1964.	
		(1)	(2)	(3)	(4)	(5)	(6)	Rs.	Rs.
Section B—Unfunded Debt.									
State Provident Fund—									
General Provident Fund	11,18,18,421	2,60,56,539	1,04,17,320	12,74,57,640			
Indian Civil Service Provident Fund	15,27,203	1,79,302	63,078	16,43,432			
Indian Civil Service (Non-European Members) Provident Fund.	8,35,544	95,665	11,236	9,19,973			
Contributory Provident Fund	67,82,350	7,67,839	3,08,319	72,41,870			
All India Service Provident Fund	25,84,084	5,92,973	1,36,587	30,40,470			
Total—Unfunded Debt	12,35,47,602	2,76,92,318	1,09,36,555	14,03,03,355			
Total—Debt and other interest-bearing obligations	3,75,83,61,006	53,00,23,945	16,38,59,091	4,12,45,25,860			

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

Category of Loans.	Balance on 1st April, 1953.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1954.	Interest received during the year.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Dr.		Dr.		Dr.	
Section Q—Loans and Advances by State Governments—						
LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.—						
Loans to Presidency Corporations, Port Trusts and other Port Funds.	1,49,74,225	..	1,49,74,225	17,67,539	1,32,06,686	17,81,841
Loans to Municipalities	91,89,964	9,29,584	1,01,19,548	4,59,895	96,59,653	2,50,174
Loans to District and other Local Fund Committees ..	49,06,081	25,000	49,31,081	42,053	48,89,028	12,210
ADVANCES TO CULTIVATORS—						
(i) Loan under Land Improvement Act XIX of 1883	5,67,015	53,955	6,20,970	(k) — 19,008	6,39,978	..
(ii) Agriculturists' Loans Act XII of 1884 ..	4,28,12,637	76,14,464	5,04,27,101	87,64,678	4,16,62,423	..
(iii) Loans to Small Jute-growers	9	..	9	..	9	..
(iv) Loans in other cases of distress	1,20,483	1,000	1,21,483	(k) — 16,351	1,37,834	..
(v) Loans under the scheme for distribution of chemical fertilisers.	28,14,648	26,33,805	54,48,453	22,55,277	31,93,176	..
Total	4,63,14,792	1,03,03,224	5,66,18,016	1,09,84,596	4,56,33,420	18,80,515

(k) Minus figure is due to rectification of the previous year's discrepancies.

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

Category of Loans.	Balance on 1st April, 1963.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1964.	Interest received during the year.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Dr. Dr.						
ADVANCES UNDER SPECIAL LAWS.--						
(i) Zamindary Embankment Advances under Act II (B.C.), 1882.	47,55,266	4,167	47,59,433	125	47,59,308	..
(ii) Loans under Bengal Agriculture and Sanitary Improvement Act, 1920.	30,037	..	30,037	..	30,037	..
(iii) Ramnagar-Sapus Khal	15,432	..	15,432	..	15,432	..
Total	48,00,735	4,167	48,04,902	125	48,04,777	..
MISCELLANEOUS LOANS AND ADVANCES.--						
(1) Loans to ex-detenues	2,02,195	..	2,02,195	..	2,02,195	..
(2) Loans to Co-operative Land Mortgage Bank ..	19,22,956	..	19,22,956	2,88,028	16,34,928	..
(3) Loans to Provincial Co-operative Bank for Development of Wool Industry in Kalimpong.	68,334	..	68,334	..	68,334	..
(4) Loans to Co-operative Bank and Multipurpose Societies.	21,491	..	21,491	(k)-29,446	50,937	..

(5) Non-credit Co-operative Societies	7,74,362	..	7,74,362	11,231	7,63,131	..
(6) Loans to other Co-operative Societies	4,12,514	2,44,700	6,57,214	21,706	6,35,508	..
(7) Loans to Traders and Weavers	15,220	82,225	97,445	14,394	83,051	..
(8) Loans to Distressed Tailors	14,422	..	14,422	..	14,422	..
(9) Cattle Purchase Loans	79,45,770	32,13,700	1,11,59,470	23,79,029	87,80,441	..
(10) Loans under the scheme for increased provision for aid to Industries.	74,14,077	22,48,179	96,62,256	10,43,175	86,19,081	..
(11) Loans to Silk-reelers' and Weavers' Co-operative Society.	17,472	..	17,472	155	17,317	..
(12) Loans for new management of Barasat-Basirhat Light Railway.	31,104	..	31,104	..	31,104	..
(13) Loans to Co-operative Society of State Transport Employees.	7,430	..	7,430	..	7,430	..
(14) Loans to Chank Artisans	15,310	..	15,310	..	15,310	..
(15) Loans under the Scheme for Development of Village Oil Industry.	32,391	..	32,391	90	32,301	..
(16) Loans for development of Mat Industry	4,143	..	4,143	..	4,143	..
(17) Loans under the scheme for development of Blacksmithy Industry.	13,104	..	13,104	..	13,104	..
(18) Loans for Oil Crushing Industry	22,416	..	22,416	..	22,416	..
(19) Loans for development of Carpentry Industry	9,240	..	9,240	1,320	7,920	..
(20) Loans to individuals and public bodies in Cooh-Bihar.	75,714	..	75,714	55	75,659	..
(21) Loans to West Bengal State Electricity Board	7,49,93,000	..	7,49,93,000	1,57,329	7,48,35,671	..
(22) Loans under the Low Income Group Housing Scheme.	1,41,64,647	41,93,941	1,83,58,588	10,94,123	1,72,64,465	..

(K) Minus figure is due to rectification of last year's discrepancies.

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

Category of Loans.	Balance on 1st April, 1963.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1964.	Interest received during the year.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Dr.				Dr.	
(23) Loans to Milk Producers' Co-operative Society at Rajganj.	12,065	..	12,065	..	12,065	..
(24) Loans to Pioneer Auto-Rickshaw Co-operative Transport Society.	7,241	..	7,241	4,900	2,341	..
(25) Loans to Women's Co-operative Industrial Home Ltd., Kamarhati.	24,000	..	24,000	..	24,000	..
(26) Loans to the Co-operative Societies for the purchase of land, construction of storage godowns and establishment of Cold Storage Plant.	5,91,005	..	5,91,005	36,355	5,54,650	..
(27) Loans to West Bengal Financial Corporation on account of Government guarantee for dividends.	11,86,661	..	11,86,661	..	11,86,661	..
(28) House Building Advance to the flood-affected people	22,80,467	11,059	22,91,526	2,19,476	20,72,050	..
(29) Loans to Studio Supply Co-operative Society ..	1,19,445	..	1,19,445	14,200	1,05,245	..
(30) Loans to State Electricity Board under Development Scheme.	7,60,00,000	20,53,22,420	28,13,22,420	..	28,13,22,420	..
(31) Loans for Ambar Charaka Programme ..	5,65,000	..	5,65,000	..	5,65,000	..
(32) Loans for Scheme for Cane Gur Khandasari Sugar ..	54,227	..	54,227	..	54,227	..
(33) Loans for working capital for Mobile Van ..	12,355	..	12,355	..	12,355	..
(34) Loans to West Bengal Development Corporation ..	1,52,27,000	61,00,000	2,13,27,000	..	2,13,27,000	..

(35) Loans to Agricultural Marketing Society	..	18,00,473	..	18,00,473	32,570	17,67,903	..
(36) Loans for Re-organisation of Primary Credit	..	8,04,750	..	8,04,750	37,500	7,67,250	..
(37) Loans to cultivators for Mulberry Cultivation	..	66,057	..	66,057	32,803	33,254	..
(38) Loans to cattle owners of City Khatahs	..	31,415	..	31,415	29,676	1,739	..
(39) Loans to National Sugar Mills, Ltd.	..	12,75,000	15,77,706	28,52,706	..	28,52,706	..
(40) Loans for fish production in Semi-Derelict Tanks	..	6,61,579	..	6,61,579	68,566	5,93,013	..
(41) Loans to Calcutta Improvement Trust	..	37,02,801	3,53,625	40,56,426	54,129	40,02,297	..
(42) Loans for Ghani Oil Crushing Industry	..	2,35,831	..	2,35,831	..	2,35,831	..
(43) Special advance to deputationists for higher education abroad.	..	4,623	..	4,623	..	4,623	..
(44) Loans for Water Supply in rural areas	..	663	..	663	..	663	..
(45) Loans for production of multi-voltine mother-stock on the plains.	..	15,725	..	15,725	4,580	11,145	..
(46) Loans for promotion of Gur Industry	..	53,370	..	53,370	..	53,370	..
(47) Natural Calamity Loan	..	81	..	81	..	81	..
(48) Short-term loan for augmentation of fish production in cultivable tank.	..	1,65,523	..	1,65,523	35,515	1,30,008	..
(49) Loans to Fishermen	..	1,051	..	1,051	(k)-10	1,061	..
(50) Loans for rendering assistance to needy fishermen through Co-operative Societies.	..	1,93,636	..	1,93,636	55,542	1,38,094	..
(51) Loans for development of village pottery in Community Project areas.	..	4,167	..	4,167	..	4,167	..
(52) Loans for development of Hand pounding of Rice and Atta Chaki Industry in Community Projects areas.	..	21,323	..	21,323	..	21,323	..

(k) Minus figure is due to rectification of the previous year's discrepancies.

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

Category of Loans.	Balance on 1st April, 1963.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1964.	Interest received during the year.
1	2	3	4	5	6	7
	Dr.				Dr.	
(53) Loans for development of Cane Gur and Khandisari Sugar Industry in Community Projects areas.	5,200	..	5,200	..	5,200	..
(54) Loans under the Scheme for Co-operative farming Experiments.	4,03,295	1,39,750	5,43,045	3,776	5,39,269	..
(55) Loans for soap making with non-edible oils in Community Projects areas.	55,160	..	55,160	..	55,160	..
(56) Rehabilitation of Central Co-operative Bank ..	28,73,000	..	28,73,000	..	28,73,000	..
(57) Loans to Co-operative Societies for installation of Power-looms.	48,29,415	..	48,29,415	2,22,176	46,07,239	..
(58) Loans for canning and preservation of fruits ..	1,73,000	..	1,73,000	4,198	1,68,802	..
(59) Loans to State Electricity Board under Railway Electrification Scheme.	2,91,44,000	35,00,000	3,26,44,000	..	3,26,44,000	..
(60) Loans for Middle Income Group Housing Scheme ..	47,40,545	15,00,000	62,40,545	3,84,657	58,55,888	..
(61) Loans for Gariashata Overbridge ..	52,47,617	..	52,47,617	1,34,772	51,12,845	..
(62) Loans for village housing project ..	11,28,608	85,725	12,14,333	32,268	11,82,065	..
(63) Loans to Durgapur authority ..	95,000	10,000	1,05,000	..	1,05,000	..
(64) Loans to Durgapur Chemicals Ltd. ..	..	19,00,000	19,00,000	..	19,00,000	..
(65) Loans under the Scheme for development of fishery in hill areas of Darjeeling District by confirming perennial Jhora waters.	..	5,000	5,000	(₹)—10,000	15,000	..

(66) Special Advance to students for higher education abroad.	13,036	..	13,036	..	13,036	..
(67) Special advance to students in U. K. ..	107	..	107	..	107	..
(68) Loans for improved appliances including standardisation and stamping.	79,895	..	79,895	15,938	63,957	..
(69) Loans for housing of colony ..	4,04,133	..	4,04,133	..	4,04,133	..
(70) Loans for special house building in Calcutta ..	3,750	..	3,750	2,139	1,611	..
(71) Seed Cocoon rearsers ..	..	..	..	..	..	..
(72) Loans to State Transport Corporation ..	83,33,000	16,35,000	99,68,000	..	99,68,000	..
(73) Loans under subsidised Industrial Housing Scheme (Calcutta Improvement Trust).	23,89,794	..	23,89,794	31,584	23,58,210	..
(74) Loans under Subsidised Industrial Housing Scheme (Private Employers' Project).	2,36,470	98,000	3,34,470	..	3,34,470	..
(75) Special Advance to Individuals to meet passage expenses for higher studies abroad.	24,617	1,290	25,907	10,365	15,542	..
(76) Special Advance to persons rendered destitute by Famine 1943.	8,893	..	8,893	967	7,926	..
(77) Special Advance to paddy huskers under paddy Husking Scheme.	47,945	35,000	82,945	53,620	29,325	..
(78) Loans for rendering assistance to Sundarbans fishermen through Co-operative Societies.	2,01,500	..	2,01,500	..	2,01,500	..
(79) Housing Colony (Low-cost) ..	1,13,333	..	1,13,333	..	1,13,333	..
(80) Improvement of Secondary Education for teaching facilities.	94,750	..	94,750	..	94,750	..
(81) Loans for running of Coir Co-operatives. ..	6,875	..	6,875	..	6,875	..
(82) Special Advance to Board of Secondary Education.	5,48,389	..	5,48,389	..	5,48,389	..

(k) Minus figure is due to rectification of the previous year's discrepancies.

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

Category of Loans.	1	2	3	4	5	6	7
		Dr.				Dr.	
(83) Special Advance to Potashpur Thana Relief Committee for Mat Weaving Scheme.		10,398	..	10,398	..	10,398	..
(84) Loans to S. K. Ghosh in connection with passage expenses for higher training to West Germany.		500	..	500	..	500	..
(85) Loans for training of Cadets to Marine Engineering College.		3,250	250	3,500	1,400	2,100	..
(86) Loans for Plantation Labour Housing Scheme ..		7,65,864	4,93,800	12,59,664	25,536	12,34,128	..
(87) Kalyani Spinning Mills Ltd.		59,39,000	..	59,39,000	5,54,875	53,84,125	..
(88) Special Advance to Calcutta Medical Aid and Research Society, Jadavpore.		1,00,000	..	1,00,000	..	1,00,000	..
(89) Kalyani Spinning Mills Ltd., for establishment of a second unit at Habra.		5,07,000	38,72,000	43,79,000	..	43,79,000	..
(90) Special Advance to Dr. D. R. Sarkar for doing research work at Vienna Academy of Medicine.		1,960	..	1,960	302	1,658	..
(91) Loans to North Bengal State Transport Corporation		4,00,000	..	4,00,000	..	4,00,000	..
(92) Loans to West Bengal Small Industries Corporation Ltd.		14,86,418	..	14,86,418	34,925	14,51,493	..
(93) Agricultural Marketing Society (Primary) ..		4,65,000	2,06,250	6,71,250	..	6,71,250	..

(94) Establishment of Rural Godowns	5,02,500	6,90,000	11,92,500	..	11,92,500	..
(95) Special advance for meeting the messing charges of police constables deputed to West Bengal from other States.	..	20,000	20,000	..	20,000	..
(96) West Bengal Children's Film Society	50,000	..	50,000	..	50,000	..
(97) Indian Red Cross Society	1,26,115	..	1,26,115	..	1,26,115	..
(98) Administrator-General's Advance	9,200	9,720	18,920	7,490	11,430	..
(99) Greater Calcutta Milk Supply Scheme	2,59,980	5,22,600	7,82,580	5,66,250	2,16,330	..
(100) Special Advance for training under Inter-Institutional arrangement with Missouri University.	1,900	..	1,900	200	1,700	..
(101) Loans to Durgapur Projects Ltd.	-54,39,000	9,10,62,000	8,56,23,000	..	8,56,23,000	..
(102) Loans for growing vegetables	3,89,011	..	3,89,011	26,359	3,62,652	..
(103) Loans for Fruit Development	15,400	65,990	81,390	537	80,853	..
(104) Loans for Development of markets	25,500	1,68,240	1,93,740	1,420	1,92,320	..
(105) Loans for Development of Fishing Societies	1,16,925	5,87,175	7,03,800	..	7,03,800	..
(106) Development of Milk Co-operatives	1,64,500	2,57,150	4,21,650	..	4,21,650	..
(107) Establishment of Co-operative Cold Storage	4,00,000	4,90,500	8,90,500	..	8,90,500	..
(108) Loans under project for intensive Development of small Industries in rural areas.	..	37,100	37,100	..	37,100	..
(109) Loans to displaced Goldsmiths .. ..	..	1,87,500	1,87,500	..	1,87,500	..
(110) Loans under Town Compost scheme in under-developed municipal and non-municipal towns.	..	60,000	60,000	..	60,000	..
(111) Loans for Rikshaw Pullers' and Labour Co-operative Society.	20,000	60,000	80,000	..	80,000	..
(112) Loans for Establishment of Dyeing, Bleaching and Processing Plant.	4,40,000	..	4,40,000	..	4,40,000	..

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

Category of Loans.	Balance on 1st April, 1963.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1964.	Interest received during the year.
1	2	3	4	5	6	7
	Dr.				Dr.	
(113) Marketing Loans to Apex Society	2,20,000	..	2,20,000	..	2,20,000	..
(114) Establishment of Godowns and Sale Depots	40,800	7,500	48,300	374	47,926	..
(115) Loans for Cashewnut Development	16,450	22,250	38,700	..	38,700	..
(116) Zoological Garden, Alipore	5,000	..	5,000	..	5,000	..
(117) House Building Loan to persons affected by Natural Calamities.	5,100	..	5,100	5	5,095	..
(118) Loans for Development of Consumers' Co-operative Society.	90,000	73,35,000	74,25,000	..	74,25,000	..
(119) West Bengal Goods Transport Co-operative Society on account of Govt. Guarantee for interest.	2,760	3,000	5,760	..	5,760	..
(120) West Bengal Goods Transport Co-operative Society Ltd.	3,76,000	..	3,76,000	..	3,76,000	..
(121) Loans under the Scheme for Land Reclamation and Land Development.	..	..	..	(k)—20,000	20,000	..
LOANS FOR DEVELOPMENT OF HANDLOOM INDUSTRY—						
(122) Co-operative Societies, Handloom Industry	48,82,216	..	48,82,216	4,15,054	44,67,162	..

(123) Weavers' Co-operative Marketing Society	..	3,48,456	..	3,48,456	15,090	3,33,366	..
(124) Scheme for Share Capital to Weavers	..	3,30,097	49,960	3,80,057	70,731	3,09,326	..
(125) Establishment of Dye Houses	..	7,713	..	7,713	..	7,713	..
(126) Co-operative Societies, Handloom Industry (Silk)	..	5,23,727	..	5,23,727	9,128	5,14,599	..
(127) Co-operative Societies, Handloom Industry (Woollen)	..	68,435	..	68,435	1,500	66,935	..
(128) Scheme for Share Capital to Weavers (Silk)	..	72,817	..	72,817	..	72,817	..
(129) Scheme for Share Capital to Weavers (Woollen)	..	1,215	..	1,215	..	1,215	..
(130) Loans for supply of Improved Appliances (Silk)	..	19,413	..	19,413	236	19,177	..
(131) Loans for supply of Improved Appliances (Woollen)	..	3,074	6,275	9,349	..	9,349	..
(132) Loans for renovation and rehabilitation of Weavers' houses.	..	44,012	28,333	72,345	..	72,345	..
(133) Loans for Development of Handicraft Co-operative	..	92,164	14,600	1,06,764	13,362	93,403	..
(134) Loans for Cottage and Small-scale Industries	..	..	30,000	30,000	..	30,000	..
(135) Scheme for Working Capital to Weavers (Cotton)	..	7,39,400	4,00,000	11,39,400	61,407	10,77,993	..
(136) Scheme for Working Capital to Weavers (Silk)	..	1,32,075	..	1,32,075	..	1,32,075	..
(137) Scheme for Working capital to Weavers (Woollen)	..	24,000	19,800	43,800	..	43,800	..
(138) Loans for supply of improved appliances (Cotton)	..	1,36,211	37,500	1,73,711	4,004	1,69,707	..
Loans under Intensive Food Production Scheme —							
(139) Unionwari Tank Fishery Development Scheme	..	1,25,474	..	1,25,474	9,320	1,16,154	..
(140) Improvement of Tank Fisheries in dry districts	..	1,05,148	..	1,05,148	19,916	85,232	..
(141) Loans to owners or lessees of Beel Fisheries	..	93,862	..	93,862	..	93,862	..
(142) Loans to big growers	..	4,25,700	..	4,25,700	10,491	4,15,209	..
(143) Loans for Development of Palm Gur Industry	..	9,933	..	9,933	2,719	7,214	..

(k) Minus figure is due to rectification of the previous year's discrepancies.

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

Category of Loans.	Balance on 1st April, 1963.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1964.	Interest received during year.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Dr.						
<i>Rehabilitation Scheme.</i>						
(144) Loans to Artisans	27,47,155	21,310	27,68,465	3,96,443	23,72,022	..
<i>Loans under Development Schemes.</i>						
UNIVERSITY EDUCATION.						
(145) Calcutta University	1,42,000	23,045	1,65,045	22,400	1,42,645	..
(146) Jadavpore University	1,60,000	..	1,60,000	..	1,60,000	..
(147) Burdwan University	2,37,500	..	2,37,500	5,513	2,31,987	..
<i>Special Scheme for Girls.</i>						
(148) Construction of hostels for girls in Colleges (Hooghly Women's College).	18,750	50,000	68,750	..	68,750	..
<i>Loans to Educational Institutions</i>						
(149) Construction of Hostel Buildings	76,970	..	76,970	(k) -4,700	81,670	..
(150) School Meal Advisory Committee	5,000	..	5,000	..	5,000	..
(151) College of Engineering and Technology, Jadavpur	2,02,888	..	2,02,888	27,648	1,75,240	..
(152) Kamala Girls' School	2,10,000	..	2,10,000	5,000	2,05,000	..

(153) Manimala Girls' College	..	..	42,000	..	42,000	..	42,000	..	42,000
(154) Ananda Chandra College	..	..	1,19,583	..	1,19,583	..	1,19,583	..	1,19,583
(155) Ramananda College	..	..	54,167	..	54,167	2,539	51,628	..	51,628
(156) Bhuban Mohan Dutta Public Institute	..	....	7,397	..	7,397	..	7,397	..	7,397
(157) Siliguri College	..	..	20,854	..	20,854	1,298	19,556	..	19,556
(158) Berhampore Girls' College	..	..	90,000	..	90,000	..	90,000	..	90,000
(159) Shyam Sundari Vidyapith	..	..	6,000	..	6,000	..	6,000	..	6,000
(160) Howrah Girls' School	..	..	26,625	..	26,625	7,818	18,807	..	18,807
(161) Barisha College	..	..	45,915	..	45,915	..	45,915	..	45,915
(162) Ramkrishna Mission Asram	..	..	91,800	..	91,800	50,000	41,800	..	41,800
(163) Jangipur College	..	..	31,681	..	31,681	..	31,681	..	31,681
(164) Matijheel College	..	..	10,576	1,215	11,791	694	11,097	..	11,097
(165) Kalyan Niketan School	..	..	16,000	..	16,000	..	16,000	..	16,000
(166) Kharagpur College	..	..	38,771	..	38,771	1,974	36,797	..	36,797
(167) Balurghat College	..	..	32,834	..	32,834	..	32,834	..	32,834
(168) Ghum Junior H. E. School	..	..	13,000	..	13,000	..	13,000	..	13,000
(169) Santipur College	..	..	4,793	..	4,793	..	4,793	..	4,793
(170) Gokhale Memorial Girls' College	..	..	29,096	..	29,096	..	29,096	..	29,096
(171) Vidyanagar Siksha Sansad	..	..	26,000	..	26,000	..	26,000	..	26,000
(172) Tamralipta Mahavidyalaya	..	..	26,920	..	26,920	1,865	25,065	..	25,065
(173) Ramsadaya College	..	..	4,655	..	4,655	879	3,776	..	3,776
(174) Bolepur College	..	..	2,219	..	2,219	..	2,219	..	2,219

(k) Minus figure is due to rectification of the previous year's discrepancies.

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

Category of Loans.	Balance on 1st April, 1963.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1964.	Interest received during the year.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Dr.				Dr.	
(175) Vidyasagar Bani Bhawan	12,800	..	12,800	..	12,800	..
(176) Hetampur K. C. College	13,816	..	13,816	420	13,396	..
(177) Bijoy Narayan Maha Vidyalaya	26,455	2,520	28,975	..	28,975	..
(178) Roman Catholic Mission of Calcutta	14,000	..	14,000	..	14,000	..
(179) Uttara High School	17,241	..	17,241	..	17,241	..
(180) Loreto Mission School, Calcutta	5,92,076	..	5,92,076	48,349	5,44,327	..
(181) Loans to Dr. J. K. Roy for Research in U.S.A.	2,000	..	2,000	2,000	..	..
(182) Kandi Raj College	15,976	..	15,976	946	15,030	..
(183) Bangabasi College, Nabadwip	12,000	..	12,000	..	12,000	..
(184) Prasanna Dev Balika Maha Vidyalaya	1,24,024	..	1,24,024	..	1,24,024	..
(185) K. K. Hindu Academy	6,000	..	6,000	1,000	5,000	..
(186) Sarada Ashram	24,000	..	24,000	1,500	22,500	..
(187) Helancha College	52	..	52	..	52	..
(188) Vivekananda Institute, Howrah	74,566	..	74,566	7,522	67,044	..
(189) Silpamandir Girls' School	20,000	..	20,000	..	20,000	..

(190) Hijli High School	..	1,59,949	..	1,59,949	5,883	1,54,066	..
(191) Women's Christian College	..	42,167	..	42,167	..	42,167	..
(192) Krishnagar College	..	8,644	810	9,454	929	8,525	..
(193) St. Agnes Convent, Kharagpur	..	1,49,434	..	1,49,434	15,044	1,34,390	..
(194) Netaji Mahavidyalaya	..	11,700	..	11,700	..	11,700	..
(195) Kalna College	..	18,679	..	18,679	967	17,712	..
(196) Sahabnagar Junior High School, Murshidabad	..	13,500	..	13,500	..	13,500	..
(197) Raiganj College	..	14,935	360	14,395	965	13,430	..
(198) Gobardanga Hindu College	..	9,605	945	10,550	397	10,153	..
(199) Sibpore Hindu Girls' School	..	26,928	..	26,928	1,112	25,816	..
(200) Indian Institute of Social Welfare and Business Management.	..	2,65,881	..	2,65,881	9,098	2,56,783	..
(201) Technical K. A. High School	..	3,000	..	3,000	..	3,000	..
(202) Ramkrishna Mission Silpamandir	..	57,600	..	57,600	13,453	44,147	..
(203) Bally Jora Aswathatala Vidyalaya	..	11,936	..	11,936	1,504	10,432	..
(204) Bally Girls' High School	..	700	..	700	..	700	..
(205) Silpamandir Girls' School, Gorabazar	..	6,650	..	6,650	..	6,650	..
(206) Hooghly Women's College	..	35,062	..	35,062	..	35,062	..
(207) Calcutta Deaf and Dumb School	..	61,000	..	61,000	..	61,000	..
(208) Loans to Aghore Kamini Prakash Ch. Mahavidyalaya.	..	50,000	..	50,000	..	50,000	..
(209) Bahara Adarsha Vidyalaya	..	17,411	..	17,411	..	17,411	..
(210) Lake School for Girls	..	55,222	..	55,222	2,312	52,910	..
(211) La. Martiniers Girls' School..	..	89,206	..	89,206	7,522	81,684	..

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

Category of Loans.	Balance on 1st April, 1963.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1964.	Interest received during the year.		
							(1)	(2)	(3)	(4)	(5)	(6)	(7)
							Dr.	Dr.
(212) Kelomei Sikaha Sadan	8,693	..	8,693	948	7,745	..		
(213) Salkia A. S. High School (Ushangini)	49,458	..	49,458	1,885	47,573	..		
(214) Bankim Chandra Sardar Mahavidyalaya	45,000	..	45,000	..	45,000	..		
(215) Haidibari (Cooch Behar) High School	7,448	..	7,448	..	7,448	..		
(216) Saraswati Balika Vidyalaya	40,842	..	40,842	1,854	38,988	..		
(217) Santamayee Girls' High School	6,085	..	6,085	954	5,131	..		
(218) Kumudini Homes, Kalimpong	1,50,000	..	1,50,000	..	1,50,000	..		
(219) Sunderban Balika Vidyapith	30,000	..	30,000	..	30,000	..		
(220) Raiganj Mohan Nath High School	2,640	..	2,640	..	2,640	..		
(221) Bally Banga Sishu (Balika) Vidyalaya	24,182	(k)—24,182	..	..	..	..
(222) Loans under the scheme for improvement of teaching facilities in Secondary Schools (Including accommodation) in Arts, Science etc.	..	4,71,132	4,71,132	8,902	4,62,230	..		
(223) B. C. College .. .. .	..	1,905	1,905	..	1,905	..		
(224) Bengal Music College .. .. .	..	42,000	42,000	..	42,000	..		
(225) Barasat Government College .. .. .	..	360	360	..	360	..		

(226) Dinabandhu Mahavidyalaya	405	405	..	..	405	..	..	..
(227) Dinabandhu Andrew's College	810	810	..	..	810	..	..	..
(228) Rishi Bankim Chandra College	1,215	1,215	..	..	1,215	..	..	..
(229) Belegkata Chatra Sangsad	50,000	50,000	..	..	50,000	..	..	..
(230) National Scholarship Scheme	1,56,998	1,56,998	..	..	1,56,998	..	..	..
(231) Garbeta College	2,025	2,025	..	..	2,025	..	..	..
(232) Rabindra Satabarshiki Mahavidyamandir	945	945	..	..	945	..	..	..
(233) Calcutta Blind School	25,000	25,000	..	..	25,000	..	..	..
(234) Jhargram Raj College	405	405	..	..	405	..	..	..
(235) Malda College	315	315	..	..	315	..	..	..
(236) Ulberia College	1,170	1,170	..	..	1,170	..	..	..
(237) Katwa College	720	720	..	..	720	..	..	..
(238) Rudrapur Radhaballav High School.... .. .	10,000	(s) — 10,000	..	..	..	..	..	..
(239) Tirthapati Institution, Calcutta	1,38,000	(s) — 1,38,000	..	..	..	..	..	..
(240) Jalpaiguri Engineering College	1,00,000	..	..	..	1,00,000	4,700	..	..
(241) Bengal Engineering College	42,000	(s) — 42,000	..	..	..	..	..	..
(242) Calcutta Girls' College	1,08,000	..	..	..	1,08,000	1,08,000	..	..
(243) Howrah Girls' College	50,000	..	..	..	50,000	50,000	..	..
(244) Dhakuria Ram Ch. Higher Secondary School	75,850	..	..	..	75,850	75,850	..	..
(245) B. P. C. Institute of Technology	— 12,786	13,191	..	..	405	..	..	..
(246) Loans for essential amenities for college teachers	20,000	..	..	..	20,000	..	..	..
Total—Miscellaneous Loans and Advances	29,76,79,022	33,96,56,432	63,73,35,454	92,19,469	62,61,15,985	2,03,77,015	2,03,77,015	..

(s) The minus figure is due to reorganisation of the detailed heads as desired by the State Government.

(t) Minus figure is due to rectification of the Previous year's discrepancy.

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

Category of Loans.	Balance on 1st April, 1963.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1964.	Interest received during the year.
1	2	3	4	5	6	7
	Dr.			Dr.		
LOANS AND ADVANCES TO DISPLACED PERSONS—						
(1) House Building Loan (Rural)	11,81,93,254	47,130	11,82,40,384	1,15,949	11,81,24,435	..
(2) House Building Loan (Urban)	16,44,89,155	48,29,425	16,93,18,580	2,42,590	16,90,75,990	..
(3) Business, Professional, Artisans, etc., Loans (Urban).	5,33,53,878	7,24,080	5,40,77,958	(k)—90,152	5,41,68,110	..
(4) Small Trade, Professional, Artisans, etc., Loans (Rural).	2,04,87,634	5,700	2,04,93,334	1,98,198	2,02,95,136	..
(5) Loans to Agriculturists	3,92,39,086	1,85,185	3,94,24,271	31,972	3,93,92,299	..
(6) Educational loan to Students	10,92,777	..	10,92,777	..	10,92,777	..
(7) Loans to Educational Institutions	27,83,257	..	27,83,257	4,980	27,78,277	..
(8) Loans for Water Supply in Private Colonies	1,44,884	..	1,44,884	..	1,44,884	..
(9) Loans to Muslim Migrants	53,245	..	53,245	..	53,245	..
(10) Loans to Industrialists	1,40,06,301	..	1,40,06,301	5,15,580	1,34,90,711	..
(11) Loans in connection with Production Centres	20,000	..	20,000	..	20,000	..
(12) Loans to Municipalities	29,53,204	6,57,658	36,10,862	5,176	36,05,686	..
(13) Loans under Dispersal Scheme	1,95,306	..	1,95,306	..	1,95,306	..

(14) Loans to Pus Tonwihp Scheme	1,43,606	..	1,43,606	..	1,43,606	..
(15) Loans to State Electricity Board	22,19,365	..	22,19,365	..	22,19,365	..
(16) Loans to Riot Victims	21,062	..	21,062	103	20,959	..
(17) Loans to Hospitals	1,00,000	..	1,00,000	..	1,00,000	..
(18) Loans to State Transport	15,16,773	..	15,16,773	3,74,643	11,42,130	..
(19) Loans to Trainees	22,912	..	22,912	49	22,863	..
Total	42,10,35,699	64,49,178	42,74,84,877	13,99,098	42,60,85,779	5,58,416

LOANS AND ADVANCES UNDER COMMUNITY DEVELOPMENT PROGRAMME--

1. Community Development Programme--						
(i) Short-term finance to Agriculturists	52,560	..	52,560	12,261	40,299	..
(ii) Union-wari Tank fishery Development Scheme	5,593	..	5,593	1,655	3,938	..
(iii) Development of Tank Fishery in dry districts	18,076	..	18,076	12,850	5,226	..
(iv) Marketing Centre and Storage Godowns	1,70,744	..	1,70,744	73,191	97,553	..
(v) Poultry farming, sheep rearing, cow-keeping, etc.	67,893	..	67,893	2,067	65,826	..
(vi) Tubewell Irrigation	5,611	..	5,611	5,611	..	..
(vii) Waste land reclamation	76,715	..	76,715	76,715	..	..
(viii) Rural Arts, Crafts and Industries (Rural)	1,21,550	..	1,21,550	61,031	60,519	..

(k) Minus figure is due to rectification of the previous year's discrepancies.

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

Category of Loans.	1	2	3	4	5	6	7
	Balance on 1st April, 1963.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1964.	Interest received during the year.	
	Dr.						Dr.
(ix) Rural Arts, Crafts and Industries (Urban) ..	1,82,225	..	1,82,225	2,971	1,80,154	..	
(x) Rural Housing	2,009	..	2,009	566	1,443	..	
(xi) Loans to State Electricity Board ..	64,65,669	..	64,65,669	..	64,65,669	..	
(xii) Rural Arts, Crafts and Industries (converted)	1,77,655	6,750	1,84,405	..	1,84,405	..	
(xiii) Co-operative Marketing Society (converted)	2,94,091	..	2,94,091	39,025	2,55,066	..	
(xiv) Rural Housing Scheme (converted) ..	7,02,863	1,37,525	8,40,408	31,840	8,08,568	..	
(xv) Reclamation of waste land (converted) ..	54,34,772	10,83,533	65,18,305	4,98,190	60,50,115	..	
(xvi) Irrigation Scheme (converted)	73,98,906	29,29,975	1,03,28,881	6,51,340	96,77,541	..	
(xvii) Medium term loan Scheme for fish production in Semi-derelict tanks (converted).	900	..	900	..	900	..	
(xviii) Poultry farming, sheep rearing, cow-keeping etc. (converted).	38,081	..	38,081	..	38,081	..	
(xix) Loans to State Electricity Board (converted)	30,93,000	..	30,93,000	..	30,93,000	..	
(xx) Production Schemes for promotion of Agriculture and Animal Husbandry (converted).	22,76,246	11,76,473	34,52,719	1,11,927	33,40,792	..	

II. National Extension Service Programme—

(xxi) Union-wari Tank Fishery Development Scheme.	18,697	..	18,697	7,052	11,645	..
(xxii) Development of Tank Fishery in dry districts	-4,037	..	-4,037	(k)-4,037	..	..
(xxiii) Loans to Co-operative Marketing Societies	2,29,860	..	2,29,860	3,033	2,26,827	..
(xxiv) Rural Arts, Crafts and Industries	2,55,523	..	2,55,523	8,024	2,47,499	..
(xxv) Reclamation of waste land	1,31,908	..	1,31,908	8,138	1,23,770	..
(xxvi) Irrigation Scheme	-29,563	..	-29,563	(k)-29,563	..	..
Total	2,71,87,567	53,34,256	3,25,21,823	15,42,987	3,09,78,836	2,95,684
Total—Loans to Local Funds, Private Parties, etc.	82,60,88,085	36,27,01,841	1,18,87,89,926	2,54,15,762	1,16,33,74,164	2,51,55,855

LOANS TO GOVERNMENT SERVANTS—

(i) House-building Advances	11,37,588	16,41,055	27,78,643	2,96,554	24,82,089	44,625
(ii) Advances for purchase of motor conveyances	4,55,234	2,42,595	6,97,829	2,79,022	4,18,807	12,801
(iii) Advances for purchase of other conveyances	33,030	54,508	87,538	50,196	37,342	847
(iv) Passage Advances	16,509	9,710	26,219	350	25,869	..
(v) Other Advances	484	550	1,034	256	778	..
Total	16,42,845	19,48,418	36,91,263	6,26,378	29,64,885	58,278
Total—Loans and Advances by State Government	82,77,30,930	36,46,50,259	1,19,23,81,189	2,60,42,140	1,16,63,39,049	2,52,14,133

(k) Minus figure is due to rectification of the previous year's discrepancies

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

Sinking Fund

Balance on 1st April, 1963	16,88,53,904	Amount expended .. .. .	.. .. .	3,57,81,800
Amount appropriated from Revenue	4,10,00,000	Balance on 31st March, 1964	(A)	17,80,99,714
Interest on Investments	40,27,610			
Total	21,38,81,514	Total		21,38,81,514

Investment Account

Balance on 1st April, 1963	9,43,55,350	Amount realised .. .. .	.. .. .	26,99,600
Amount invested	88,47,287	Balance on 31st March, 1964 .. .. .	.. .. .	10,03,13,037
Total	10,30,02,637	Total	(B)	10,30,02,637

(A) Loan-wise details of the transactions are given in Annexure at pages 147-148.

(B) Loan-wise details of the transactions are given in Statement No. 19 at pages 149-150.

ANNEXURE TO STATEMENT NO. 19

Sinking Funds for Amortisation of Loans.

Description of loan.	Balance on 1st April, 1963.	Amount ap- propriated from Revenue.	Interest on Investments.	Total.	Advance interest paid on purchase of securities.	Amount trans- ferred to Miscellaneous Government Account for extinguishing Sinking Fund applied in cancellation of securities.	Balance on 31st March, 1964.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Sinking Funds—							
3½ per cent. West Bengal Loan, 1962	1,029	..	971	2,000	..	..	2,000
4 per cent. West Bengal Loan, 1963	2,63,90,328	25,00,000	6,13,500	2,95,03,828	..	2,92,63,788	2,40,040
4 per cent. West Bengal Loan, 1964	1,25,78,907	12,18,000	2,99,570	1,40,96,477	..	..	1,40,96,477
4 per cent. West Bengal Loan, 1967	3,07,25,474	40,70,000	7,64,440	3,55,59,914	..	..	3,55,59,914
4 per cent. West Bengal Loan, 1968	2,41,69,550	38,45,000	6,07,100	2,86,11,650	..	..	2,86,11,650
4½ per cent. West Bengal Loan, 1970	1,10,50,750	27,65,000	4,96,793	1,43,12,543	..	..	1,43,12,543
4 per cent. West Bengal Loan, 1971	1,24,80,952	41,17,000	2,79,662	1,68,77,614	..	..	1,68,77,614
4 per cent. West Bengal Loan, 1969	1,14,83,975	58,11,000	1,03,950	1,73,98,925	..	..	1,73,98,925
4½ per cent. West Bengal Loan, 1972	43,22,000	44,95,000	85,000	89,02,000	..	..	89,02,000
4½ per cent. West Bengal Loan, 1974	..	34,94,000	..	34,94,000	..	..	34,94,000

ANNEXURE TO STATEMENT NO. 19

Sinking Funds for Amortisation of Loans.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Description of loan.	Balance on 1st April, 1963.	Amount appropriated from Revenue.	Interest on Investments.	Total.	Advance interest paid on purchase of securities.	Amount transferred to Miscellaneous Government Account for extinguishing Sinking Fund applied in cancellation of securities.	Balance on 31st March, 1964.
4 per cent. West Bengal Loan, 1963	57,84,232	6,00,000	1,33,780	65,18,012	..	65,18,012	..
4 per cent. West Bengal Loan, 1964	36,53,507	3,51,000	90,570	40,95,077	..	..	40,95,077
4 per cent. West Bengal Loan, 1967	89,21,150	12,48,000	1,72,100	1,03,41,250	..	..	1,03,41,250
4 per cent. West Bengal Loan, 1968	71,25,025	11,42,000	1,65,550	84,32,575	..	..	84,32,575
4½ per cent. West Bengal Loan, 1970	32,84,450	8,02,000	1,41,349	42,27,799	..	..	42,27,799
4 per cent. West Bengal Loan, 1971	36,38,575	12,04,000	62,650	49,05,225	..	..	49,05,225
4 per cent. West Bengal Loan, 1969	21,58,000	11,44,000	..	33,02,000	..	..	33,02,000
4½ per cent. West Bengal Loan, 1972	10,96,000	11,40,000	10,625	22,46,625	..	..	22,46,625
4½ per cent. West Bengal Loan, 1974	..	10,54,000	..	10,54,000	..	..	10,54,000
Total	16,88,53,904	4,10,00,000	40,27,610	21,38,81,514	..	3,57,81,800	17,80,99,714

STATEMENT-NO. 19—STATEMENT SHOWING THE DETAILS OF EARMARKED BALANCES—contd.

Description of loan.	Sinking Fund Investment Account.				Balance on 31st March 1964.	Remarks.	
	Balance on 1st April 1963.	Purchase of securities.	Total.	Sale of securities.		Face value.	Market value.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sinking Funds—							
3½ per cent. West Bengal Loan, 1962	79,37,650	..	79,37,650	10,91,400	68,46,250	68,51,500	67,82,482
4 per cent. West Bengal Loan, 1963	1,51,31,575	..	1,51,31,575	..	1,51,31,575	1,51,50,000	1,49,60,503
4 per cent. West Bengal Loan, 1964	79,02,250	..	79,02,250	10,31,000	68,71,250	68,80,000	67,91,793
4 per cent. West Bengal Loan, 1967	1,82,73,000	..	1,82,73,000	..	1,82,73,000	1,83,11,000	1,80,87,067
4 per cent. West Bengal Loan, 1968	1,45,45,500	..	1,45,45,500	..	1,45,45,500	1,45,80,000	1,43,86,520
4 per cent. West Bengal Loan, 1970	34,77,000	21,22,400	55,99,400	..	55,99,400	56,22,400	55,77,050
4 per cent. West Bengal Loan, 1971	62,43,850	9,57,687	72,01,537	..	72,01,537	72,42,500	71,56,429
4 per cent. West Bengal Loan, 1969	23,07,650	..	23,07,650	..	23,07,650	23,10,000	22,95,200
4½ per cent. West Bengal Loan, 1972	..	40,00,000	40,00,000	..	40,00,000	40,00,000	40,00,000

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

Description of loan.	Sinking Fund Investment Account.				Balance on 31st March, 1964.	Remarks.	
	Balance on 1st April, 1963.	Purchase of securities.	Total.	Sale of securities.		Face value.	Market value.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Depreciation Funds—							
3½ per cent. West Bengal Loan, 1962	19,40,875	..	19,40,875	2,67,200	16,73,675	16,74,500	16,58,193
4 per cent. West Bengal Loan, 1963	33,04,000	..	33,04,000	..	33,04,000	33,07,000	32,60,662
4 per cent. West Bengal Loan, 1964	23,80,500	..	23,80,500	3,00,000	20,80,500	20,83,000	20,52,283
4 per cent. West Bengal Loan, 1967	42,10,550	..	42,10,550	..	42,10,550	42,20,000	41,49,360
4 per cent. West Bengal Loan, 1968	39,20,300	..	39,20,300	..	39,20,300	39,40,000	38,77,100
4½ per cent. West Bengal Loan, 1970	13,63,150	10,67,200	24,30,350	..	24,30,350	24,37,200	24,16,740
4 per cent. West Bengal Loan, 1971	14,17,500	..	14,17,500	..	14,17,500	14,20,000	14,04,980
4½ per cent. West Bengal Loan, 1972	..	5,00,000	5,00,000	..	5,00,000	5,00,000	5,00,000
Total	9,43,55,360	86,47,387	10,30,02,637	26,89,600	10,03,13,037	10,05,29,100	9,93,58,352

Other Funds and Deposit Accounts.

Name of Reserve Fund or Deposit Accounts.

Balance on 31st March, 1964.

Balance on 1st April, 1963.

	Investment.		Total.	Investment.		Total.
	Cash.	(3) Rs.		Cash.	(6) Rs.	
(1)	(2) Rs.	(3) Rs.	(4) Rs.	(5) Rs.	(6) Rs.	(7) Rs.
1. Depreciation Reserve Fund of Government Bus Services.	2,10,332	..	2,10,332	3,04,332	..	3,04,332
2. Reserve Fund Transport	14,700	..	14,700	17,700	..	17,700
3. Depreciation Reserve Fund—Electricity ..	5,72,800	..	5,72,800	5,72,800	..	5,72,800
4. Deposits of Calcutta State Transport Corporation ..	2,53,72,926	..	2,53,72,926	2,53,36,926	..	2,53,36,926
5. West Bengal Famine Insurance Fund	1,25,358	19,87,806	21,13,164	1,84,236	20,04,767	21,88,999
6. General Reserve Fund for Cooch Behar	95,26,981	20,92,091	1,16,19,072	95,44,738	20,92,091	1,16,36,829
7. West Bengal Co-operative Development Fund ..	1,40,775	..	1,40,775	1,27,275	..	1,27,275
8. Depreciation Reserve Fund—Government Presses ..	16,94,179	..	16,94,179	18,27,937	..	18,27,937
9. West Bengal State Agricultural Credit Relief and Guarantee Fund.	1,00,000	..	1,00,000	1,00,000	..	1,00,000
10. Subventions from the Central Road Fund	2,61,720	..	2,61,720	9,03,433	..	9,03,433
11. Deposit Account of the grant made by the Indian Central Jute Committee.	18,156	..	18,156	18,156	..	18,156
12. Deposit Account of the grant made by the Indian Council of Agricultural Research.	8,71,698	..	8,71,698	5,82,035	..	5,82,035
13. Deposit Account of the grant from the Indian Central Sugarcane Committee.	1,24,646	..	1,24,646	1,20,652	..	1,20,652

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

Other Funds and Deposit Accounts.

Name of Reserve Fund or Deposit Accounts.	Balance on 1st April, 1963.			Balance on 31st March, 1964.		
	Cash.	Investment.	Total.	Cash.	Investment.	Total.
(1)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
14. Deposit Account of the grant made by the Central Oilseeds Committee.	56,154	..	56,154	56,235	..	56,235
15. Deposit Account of the grant made by the Central Tea Board.	1,18,124	..	1,18,124	1,18,124	..	1,18,124
16. Deposit Account of the grant by the Indian Council of Scientific and Industrial Research.	167	..	167	167	..	167
17. Deposit Account of the grant made by the Indian Central Arecanut Committee.	12,860	..	12,860	12,860	..	12,860
18. Deposit Account of the grant made by the Indian Central Coconut Committee.	1,62,775	..	1,62,775	1,78,795	..	1,78,795
19. Deposit Account of the grant from the Indian Central Tobacco Committee.	20,710	..	20,710	6,780	..	6,780
20. Deposit Account of grant made by the Khadi and Village Industries Commission.	3,32,337	..	3,32,337	3,32,337	..	3,32,337
21. Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions.	7,92,595	..	7,92,595	7,87,595	..	7,87,595
22. Deposit Account of the grant made by the Indian Central Silk Board for Cocoon Market.	3	..	3	3	..	3
23. Deposit Account of the grant made by National Co-operative Development and Warehousing Board.	27,21,689	..	27,21,689	40,76,489	..	40,76,489

24. Deposit Account of lump sum allotment received from Government of India out of the Workmen's Benefit Fund for award of prize to skilled workmen.	32,845	..	32,845	..	32,845	..	32,845
25. Deposit Account of grant made by the Flood Relief Committee.	10,102	..	10,102	..	10,102	..	10,102
26. Deposit Account of grant out of Ford Foundation Fund giving loans to Artisans.	25,000	..	25,000	..	25,000	..	25,000
27. Deposit Account of grant from the Wheat Association of U.S.A.	62,412	..	62,412	..	62,412	..	62,412
Total ..	4,33,82,044	..	4,74,61,941	..	4,53,69,064	..	4,94,66,812

APPENDIX.

(“REFERRED TO IN SUB-PARA. 2 OF EXPLANATORY NOTE 3 UNDER STATEMENT No. 8 OF THIS COMPILATION.”)

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

Serial No.	Head of Account.	Earliest year to which difference relates.	Amount of difference.
1	2	3	4
Q—Loans and advances by the State Governments Loans to Local Funds, private parties, etc.—			
<i>Advances to Cultivators.</i>			
			Ra.
1.	Loans under Land Improvement Act XIX of 1883.	1960-61	4,067
2.	Agriculturists' Loan Act XII of 1884	1959-60	58,101
3.	Loans under the Scheme for distribution of chemical fertilisers.	1962-63	78,063
<i>Advances under Special Laws—</i>			
1.	Zamindari Embankment Advances under Act II(B.C.) of 1882.	1955-56	3,06,935
<i>Miscellaneous Loans and Advances—</i>			
1.	Cattle Purchase Loan	1962-63	46,765
2.	Loans to Traders	1962-63	9,487
3.	Construction of Hostels for girls in colleges.	1962-63	18,126
4.	St. Agnes Convent, Kharagpore ..	1962-63	37,402
5.	Loans and Advances to Displaced Persons.	1958-59	2,82,067
S—Unfunded Debt—			
<i>State Provident Fund—</i>			
1.	General Provident Fund (Rupee Branch).	1962-63	75,785
2.	Contributory Provident Fund (Rupee Branch).	1962-63	59,379
<i>T—Deposits and Advances—Deposits of Local Funds—</i>			
1.	Municipal Fund	1962-63	1,09,848
2.	District Primary Education Fund ..	1959-60	1,25,204

APPENDIX—*concl.*

(“REFERRED TO IN SUB-PARA. 2 OF EXPLANATORY NOTE 3 UNDER STATEMENT No. 8 OF THIS COMPILATION.”)

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

Serial No.	Head of Account.	Earliest year to which difference relates.	Amount of difference.
1	2	3	4
3.	State Electricity Fund	.. 1960-61	8,81,028
4.	Village Industries Fund	.. 1960-61	1,37,303
<i>Civil Deposits—</i>			
1.	Personal Deposits .. ..	.. 1960-61	2,61,753
2.	Deposits for works done for public bodies or private individuals.	1959-60	9,40,438
<i>Other Accounts—</i>			
1.	Indian Council of Agricultural Research.	1961-62	15,740
<i>Departmental Advances—</i>			
1.	Festival Advances .. ..	.. 1959-60	11,67,067.

