



Government of West Bengal

Finance Accounts

1967-68

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Comptroller and Auditor-General of India
1969

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Certificate of the Comptroller and Auditor-General of India

This compilation containing the Finance Accounts of the Government of West Bengal for the year 1967-68 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 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 account 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, 1969, the accounts now presented are correct statements of the receipts and outgoings of the Government of West Bengal for the year 1967-68.



(S. RANGANATHAN)

Comptroller and Auditor-General of India.

NEW DELHI :

The

1969.

23 JUN 1969

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 that included in Part I) and Deposits ; and

(2) Remittances.

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

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

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

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

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

4. System of Accounts : The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year ending 31st March 1968 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 account of this class of undertakings are, therefore, maintained outside the regular accounts in commercial form and are subject to a test check by the Indian Audit and Accounts Department.

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

PART I—Summarised Statements

STATEMENT No. 1—

(In lakhs)

Receipts.

Actuals

1966-67 1967-68

PART I—

(1)

A—Taxes, Duties and Other Principal Heads of Revenue—

IV—Taxes on Income other than Corporation Tax	..		16,29.49	20,51.67
V—Estate Duty	..	..	31.11	1,16.40
IX—Land Revenue	..	..	5,99.89	8,28.15
X—State Excise Duties	..	..	13,40.18	13,18.65
XI—Taxes on Vehicles	..	..	5,76.00	6,18.12
XII—Sales Tax	..	..	48,64.69	52,30.00
XIII—Other Taxes and Duties	..	..	15,39.70	16,20.65
XIV—Stamps	..	..	7,09.88	8,60.49
XV—Registration Fees	..	..	1,56.69	1,93.91
Total—A—Taxes, Duties and Other Principal Heads of Revenue.			1,14,47.63	1,28,38.04

B—Debt Services—

XVI—Interest	..	..	9,36.87	9,93.03
Total—B—Debt Services	..	..	9,36.87	9,93.03

C—Administrative Services—

XVII—Administration of Justice	..	..	83.84	73.42
XVIII—Jails	..	..	10.49	14.53
XIX—Police	..	..	37.29	37.90
XXI—Miscellaneous Departments	..	..	36.32	37.62
Total C—Administrative Services	..	..	1,67.94	1,63.47

SUMMARY OF TRANSACTIONS

of rupees.)

Disbursements	Actuals.	
	1966-67	1967-68
CONSOLIDATED FUND		
Revenue		
A—Collection of Taxes, Duties and Other Principal Revenues—		
4—Taxes on Income other than Corporation Tax ..	7.44	8.67
9—Land Revenue	4,63.18	5,80.20
10—State Excise Duties	69.96	88.97
11—Taxes on Vehicles	13.24	16.47
12—Salos Tax	43.88	52.23
13—Other Taxes and Duties	17.57	18.88
14—Stamps	19.36	26.08
15—Registration Fees	45.00	66.30
Total A—Collection of Taxes, Duties and Other Principal Revenues,	6,79.63	8,57.80
B—Debt Services—		
16—Interest on Debt and Other Obligations	20,81.42	11,66.17
17—Appropriation for Reduction or Avoidance of Debt ..	4,67.75	5,26.75
Total B—Debt Services ..	25,49.17	16,92.92
C—Administrative Services—		
18—Parliament, State/Union Territory Legislatures ..	79.31	51.05
19—General Administration	5,27.70	6,04.38
21—Administration of Justice	1,88.25	2,19.70
22—Jails	1,66.43	2,09.69
23—Police	13,48.13	17,27.58
26—Miscellaneous Departments	5,04.47	4,62.22
Total C—Administrative Services ..	28,14.29	32,74.62

STATEMENT No. 1—

(In lakhs)

Receipts.	Actuals.	
	1966-67	1967-68
PART I—		
(1)		
D—Social and Developmental Services—		
XXII—Education	73.20	67.03
XXIII—Medical	69.12	88.97
XXIV—Public Health	15.66	21.78
XXV—Agriculture	7,04.84	5,75.89
XXVII—Animal Husbandry	36.75	42.86
XXVIII—Co-operation	9.05	10.86
XXIX—Industries	2,78.31	2,21.59
XXXI—Community Development Projects, National Extension Service and Local Development Works.	2.72	3.14
XXXII—Miscellaneous Social and Developmental Organisations	3,67.56	1,12.61
Total D—Social and Developmental Services ..	15,57.21	11,44.73
E—Multipurpose River Schemes, Irrigation and Electricity Schemes—		
XXXIII—Multipurpose River Schemes	50.68	46.55
XXXIV—Irrigation, Navigation, Embankment and Drainage Works (Commercial).	34.66	25.79
XXXV—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).	22.25	16.72
Total E—Multipurpose River Schemes, Irrigation and Electricity Schemes.	1,07.59	89.06
F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—		
XXXVII—Public Works	75.71	79.15
Total F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvement.	75.71	79.15
G—Transport and Communications (Other than Roads)—		
XXXIX—Ports and Pilotage	0.61	0.63
XLIII—Road and Water Transport Schemes	23.00	23.72
Total G—Transport and Communications (Other than Roads)	23.61	24.35

SUMMARY OF TRANSACTIONS—*contd.*

of rupees.)

Disbursements	Actuals.	
	1966-67	1967-68
CONSOLIDATED FUND—<i>contd.</i>		
Revenue—<i>contd.</i>		
D—Social and Developmental Services—		
27—Scientific Departments	0·53	0·60
28—Education	36,94·03	45,87·10
29—Medical	12,58·75	15,32·61
30—Public Health	4,41·21	6,03·72
31—Agriculture	12,34·57	13,94·53
33—Animal Husbandry	2,05·72	1,80·57
34—Co-operation	82·27	94·69
35—Industries	4,28·69	4,90·25
37—Community Development Projects, National Extension Service and Local Development Works.	3,46·46	4,27·20
38—Labour and Employment	3,71·08	4,30·70
39—Miscellaneous Social and Developmental Organisations ..	2,73·28	2,96·69
Total D—Social and Developmental Services ..	83,36·59	1,00,38·66
E—Multipurpose River Schemes, Irrigation and Electricity Schemes—		
42—Multipurpose River Schemes	2,69·96	2,85·89
43—Irrigation, Navigation, Embankment and Drainage Works (Commercial).	75·49	89·02
44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).	2,67·04	2,60·58
Total E—Multipurpose River Schemes, Irrigation and Electricity Schemes.	6,12·49	6,35·49
F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—		
50—Public Works	10,56·98	8,30·83
51A—Greater Calcutta Development Schemes	1,15·43	51·60
Total F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.	11,72·41	8,82·43
G—Transport and Communications (Other than Roads)—		
53—Ports and Pilotage	17·79	21·16
57—Road and Water Transport Schemes	35·22	52·56
Total G—Transport and Communications (Other than Roads)	53·01	73·72

STATEMENT No. 1—

(In lakhs)

Receipts.	Actuals.	
	1966-67	1967-68
PART I—		
(1)		
I—Miscellaneous—		
XLVIII—Contributions and Recoveries towards Pensions and Other Retirement Benefits.	10.23	12.94
XLIX—Stationery and Printing	7.86	7.77
LI—Forest	2,13.98	2,18.43
LII—Miscellaneous .. .	3,05.85	4,16.01
Total I—Miscellaneous ..	5,37.92	6,55.15
J—Contributions and Miscellaneous Adjustments—		
LV—State's share of Union Excise Duties	18,14.35	18,47.82
LVI—Grants-in-aid from Central Government	18,59.00	20,26.16
LVII—Miscellaneous Adjustments between Central and State and Union Territory Governments.	2.92	0.87
LVIII—Dividends, etc., from Commercial and other Undertakings	1.21	2.17
Total J—Contributions and Miscellaneous Adjustments ..	36,78.08	38,77.02
K—Extraordinary Items—		
LXI—Pre-partition Receipts	0.10	..
LXI A—Receipts connected with the National Emergency	0.65	34.52
Total K—Extraordinary Items	0.75	34.52
Total—Revenue Receipts	1,85,33.31	1,98,98.52

SUMMARY OF TRANSACTIONS—*contd.*

of rupees.)

Disbursements.	Actuals.	
	1966-67	1967-68
CONSOLIDATED FUND—<i>contd.</i>		
Revenue—<i>concl.</i>		
I—Miscellaneous—		
64—Famine Relief	7,34.02	7,99.59
65—Pensions and Other Retirement Benefits	1,89.29	2,55.40
67—Privy Purses and Allowances of Indian Rulers	1.32	1.43
68—Stationery and Printing	90.23	96.12
70—Forest	2,19.23	2,47.48
71—Miscellaneous	11,05.36	12,55.69
Total I—Miscellaneous	23,39.45	26,55.71
J—Contributions and Miscellaneous Adjustments—		
76—Other Miscellaneous Compensations and Assignments	29.87	31.88
Total J—Contributions and Miscellaneous Adjustments	29.87	31.88
K—Extraordinary Items—		
78—Pre-partition Payments	0.11	0.02
78A—Expenditure connected with the National Emergency	2,80.34	2,68.34
Total K—Extraordinary Items	2,80.45	2,68.36
Total—Expenditure on Revenue Account	1,88,67.36	2,04,11.59
Revenue Surplus .. .. .	..	..
Revenue Deficit	-3,34.05	-5,13.07
(2) Capital—		
Capital Expenditure Outside the Revenue Account—		
Payment of Compensation to Land Holders, etc., on the Abolition of the Zamindari System.	3,02.12	1,87.08
Agricultural Improvement and Research	5,19.70	3,37.96
Industrial and Economic Development	2,00.67	1,40.80
Multipurpose River Schemes	5,57.23	4,11.87
Irrigation, etc. (Commercial)	70.15	65.14
Irrigation, etc. (Non-Commercial)	47.20	63.30
Public Works	7,31.20	6,09.66
Greater Calcutta Development Scheme	90.64	88.68
Other Works	3,03.28	4,89.52
Road and Water Transport Schemes	16.60	18.55
Payments of Commuted Value of Pensions	4.00	5.73
Schemes of Government Trading	-19,75.04	9,23.17
	(a)	
Total—Capital Expenditure outside the Revenue Account	8,67.75	33,41.46

(a) This head records net expenditure on the various Government Trading schemes after taking credit for the receipts during the year.

The *minus* expenditure was mainly due to larger recoveries on account of sale proceeds of food grains.

STATEMENT No. 1—

(In lakhs)

Receipts.

Actuals.

1966-67 1967-68

PART I—

Public Debt

Permanent Debt	6,08.45	8,27.97
Floating Debt	4,89.00	16,27.34
Loans from the Central Government	41,76.03	40,83.11
Other Loans	2,25.76	52.48
Total	<u>54,99.24</u>	<u>65,90.90</u>

Loans and Advances by the State and Union Territory Governments—

Recoveries of Loans and Advances	4,55.04	4,13.09
Total—Consolidated Fund	<u>2,44,87.59</u>	<u>2,69,02.51</u>

PART II—

Contingency Fund	19.24	(a)
Total—Contingency Fund	<u>19.24</u>	<u>..</u>

(a) Actual recoupment during 1967-68 is Rs.131 relating to expenditure under the major head "64—Famine Relief" incurred during 1966-67.

SUMMARY OF TRANSACTIONS—*contd.*

of rupees.)

Disbursements.	Actuals.	
	1966-67	1967-68
CONSOLIDATED FUND—<i>concl'd.</i>		
(3) Debt—		
	Public Debt	
Permanent Debt	1 58	7,58.04
Floating Debt	23,77.00	18,09.34
Loans from the Central Government	21,72.55	11,27.82
Other Loans	14.61	40.98
Total	45,65.74	37,36.16

Loans and Advances by the State and Union Territory Governments—

Loans and Advances	14,58.12	17,90.41
Total—Consolidated Fund	2,57,58.97	2,92,79.62

CONTINGENCY FUND

Contingency Fund	(a)	(b) 0.81
Total—Contingency Fund	..	0.81

(a) An expenditure of Rs. 131 relating to the major head "64-Famine Relief" incurred during 1966-67 out of Contingency Fund remained unrecouped before the close of the year.

(b) Rs.80,792 relating to the major heads shown below spent during 1967-68 out of Contingency Fund remained unrecouped till the close of the year :—

	Rs.
(i) 28—Education	16,000
(ii) 70—Forest	383
(iii) 103—Capital Outlay on Public Works.	64,409

In addition, the following advances obtained from Contingency Fund during 1965-66, also remained unrecouped till the close of 1967-68.

Head.	Expenditure.	Date of sanction of advance.
	Rs.	
35—Industries	11,903	12-4-65 (Rs.500) 19-11-65 (Rs.10,803)
96—Capital Outlay on Industrial and Economic Development.	6,00,000	19-11-65
103—Capital Outlay on Public Works	24,619	10-10-65

STATEMENT No. 1—

(In lakhs)

Receipts	Actuals	
	1966-67	1967-68
PART III—		
Debt (Other than that mentioned		
Unfunded Debt	3,74.57	4,20.56
Deposits and Advances (a)		
Deposits bearing Interest—		
A—Reserve Funds	6.37	10.78
B—Other Deposit Accounts	—	47.00
Deposits not bearing Interest—		
A—Sinking Funds	5,49.51	7,41.68
B—Reserve Funds	1,35.17	1,60.28
C—Other Deposit Accounts	1,26,69.05	84,31.81
Advances not bearing Interest	5,10.88	5,89.10
Suspense	2,54,25.34	1,40,77.92
Miscellaneous	..	—
Remittances	83,88.22	98,81.41
Total—Public Account	4,80,59.11	3,43,40.54
Total—Receipts	7,25,65.94	6,12,43.05
Opening Cash Balance	15,07.22	18,06.25
Grand Total	7,40,73.16	6,30,49.30

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

SUMMARY OF TRANSACTIONS—*concl.d.*

of rupees)

	Disbursements	Actuals	
		1966-67	1967-68
PUBLIC ACCOUNT			
In Part I), Deposits and Remittances			
Unfunded Debt		2,21·10	2,56·88
Deposits and Advances (a)			
Deposits bearing Interest—			
A—Reserve Funds
B—Other Deposit Accounts
Deposits not bearing Interest—			
A—Sinking Funds		4,13·65	3,59·75
B—Reserve Funds		1,31·17	1,31·45
C—Other Deposit Accounts		1,28,10·60	82,77·03
Advances not bearing Interest		5,84·39	5,84·04
Suspense		2,38,93·35	1,52,86·51
Miscellaneous	0·01
Remittances		84,53·68	87,94·76
Total—Public Account		4,65,07·94	3,36,90·43
Total—Disbursements		7,22,66·91	6,29,70·86
Closing Cash Balance		18,06·25	78·44
Grand Total		7,40,73·16	6,30,49·30

Explanatory notes—

1. *Receipts from the Central Government*—(1) Of the total revenue receipts of Rs. 1,98.99 crores during 1967-68 Rs. 59.03 crores were received from the Government of India as shown below :—

		(In crores of rupees.)
(i) Share of net proceeds of taxes on Income other than Corporation Tax.		19.12
(ii) Estate Duty		1.16
(iii) Share of Union Excise Duties		18.48
(iv) Grants received from the Government of India for different purposes and schemes.		19.22
(v) Grants in lieu of tax on railway passenger fares		1.04
(vi) Contributions from the Government of India on account of Administration of Petroleum Act, Explosives Act, Indian Arms Act, and Rice Milling Industry (Regulation) Act.		0.01
Total		59.03

2. *Taxation changes during the year*—During 1967-68 no new tax was levied.

3. *Revenue Receipts*—The increase of Rs. 13.66 crores in revenue receipts from Rs. 1,85.33 crores in 1966-67 to Rs. 198.99 crores in 1967-68 was mainly under the following heads :—

(In crores of rupees.)

Major head of account.	Increase.	Reasons for the increase.
Taxes on Income other than Corporation Tax.	4.22	Increase in the share of net proceeds assigned to States.
Sales Tax	3.65	Increased receipt under the Central Sales Tax Act due to increase in trade.
Land Revenue	2.28	Mainly due to increased receipts from the management of ex-Zamindari Estates.
Grants-in-aid from Central Government	1.67	Mainly due to receipt of larger grants for education and public health.
Stamps	1.51	Mainly due to larger sale of non-judicial stamps.
Miscellaneous	1.10	Adjustment of larger amounts of unclaimed deposits.
Estate Duty	0.85	Receipt of arrears of share of net proceeds assigned to State.

The increase in revenue under the above heads was partly off-set by decrease under "Agriculture" (Rs. 1.29 crores) due to less receipts from the scheme for the distribution of chemical fertilizers under Agricultural Receipts and "Miscellaneous Social and Developmental Organisations" (Rs. 2.55 crores) due to less receipts from the Employees' State Insurance Scheme.

Expenditure on Revenue Account—The increase of Rs. 15.45 crores in expenditure on Revenue Account from Rs. 1,88.67 crores in 1966-67 to Rs. 2,04.12 crores in 1967-68 was mainly under the following heads :—

(In crores of rupees.)

Major head of account.	Actuals		Increase.	Reasons for increase.
	1966-67	1967-68		
Education	36.04	45.87	8.93	More expenditure on secondary, primary, university education and development schemes.
Police	13.48	17.28	3.80	More expenditure on district executive force and loss on supply of food-stuff to police personnel at concessional rate.
Medical	12.59	15.33	2.74	Mainly due to more expenditure on development schemes.
Public Health	4.41	6.04	1.63	Mainly due to more expenditure on development schemes.
Agriculture	12.35	13.95	1.60	Mainly due to more expenditure on development schemes.
Miscellaneous	11.05	12.56	1.51	Mainly due to increased expenditure on grants-in-aid, contributions, etc.
Land Revenue	4.63	5.80	1.17	Mainly due to more expenditure in connection with ex-Zamindari Estates.
Community Development Projects, National Extension Service and Local Development Works.	3.46	4.27	0.81	Due to more expenditure on National Extension Service partly counter-balanced by less expenditure on project/block headquarters.
General Administration ..	5.28	6.04	0.76	Normal growth of expenditure.

The increase in expenditure on Revenue Account was partly off-set by decrease under "Interest" (Rs. 9.15 crores) due mainly to less payment of interest on Central Government loans.

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

PROGRESSIVE CAPITAL OUTLAY TO END OF 1967-68

(In lakhs of rupees.)

Nature of expenditure.	Expenditure up to 1966-67.	Expenditure during 1967-68.	Total.
92—Payment of Compensation to Land Holders, etc., on the Abolition of the Zamindari system.	20,71·16 (a)	1,87·08	22,58·24
95—Capital Outlay on Schemes of Agricultural Improvement and Research.	17,33·90 (a)	3,37·96	20,71·86
96—Capital Outlay on Industrial and Economic Development.	9,54·20 (a)	1,40·80	10,95·00
98—Capital Outlay on Multipurpose River Schemes.	1,40, 14·99	4,11·87	1,44,26·86
99—Capital Outlay on Irrigation, Navigation, etc., Works (Commercial).	7,12·14	65·14	7,77·28
100—Capital Outlay on Irrigation, Navigation, etc., Works (Non-Commercial).	5,45·41 (a)	63·30	6,08·71
101—Capital Outlay on Electricity Schemes	1,28·13 (a)	..	1,28·13
103—Capital Outlay on Public Works ..	96,49·47 (a)	6,09·66	1,02,59·13
106A—Capital Outlay on Greater Calcutta Development Scheme.	2,51·88	88·68	3,40·56
109—Capital Outlay on Other Works ..	86,86·55 (a)	4,89·52	91,76·07
114—Capital Outlay on Road and Water Transport Schemes.	7,03·62	18·55	7,22·17
119—Capital Outlay on Forests ..	0·13	..	0·13
120—Payments of Commuted Value of Pensions.	70·37	5·73	76·10
124—Capital Outlay on Schemes of Government Trading.	-23,98·28 (a)	9,23·17	-14,75·11 (b)
Total ..	3,71,23·67	33,41·46	4,04,65·13

(a) Expenditure upto 1966-67 corrected *inter se* for closer approximation of progressive expenditure to end of 1967-68.

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

Notes—

(1) The financial results of different schemes the expenditure of which has been recorded under the major heads "98—Capital Outlay on Multipurpose River Schemes" and "99—Capital Outlay on Irrigation, Navigation, etc., Works (Commercial)" are indicated in statement no. 3 at pages 20 to 22.

(2) The particulars of investments of Government in the shares and debentures/bonds of statutory corporations, Government companies, joint stock companies, co-operative institutions, etc., are given in statement no. 14 at pages 100 to 107.

(3) *Pro forma* accounts for 1963-64 to 1967-68 of schemes included under the major head, "124—Capital Outlay on Schemes of Government Trading" have not been furnished to Audit.

STATEMENT No. 3—FINANCIAL RESULTS OF IRRIGATION, ETC.,

(In lakhs)

Name of project.	Direct capital outlay.		Direct revenue (Public Works) receipts during 1967-68	Total revenue receipts.
	During 1967-68	To end of 1967-68		
1	2	3	4	5
A—IRRIGATION WORKS—UN-PRODUCTIVE—				
Midnapore Canal	83·07	2·18	2·18
Bakreswar Irrigation Scheme	7·01	0·71	0·71
Damodar Canal	1,28·19	21·17	21·17
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—UNPRODUCTIVE—				
Sonarpur-Arapanch Drainage Scheme	94·68	0·01	0·01
Bagjola-Ghuni-Jatragachi Drainage Scheme	88·77	0·01	0·01
Hijli Tidal Canal	25·51	0·10	0·10
Calcutta and Eastern Canals	21·82	1·59	1·59
Sundarbans Steamer Route	7·53	0·03	0·03
C—MULTIPURPOSE RIVER SCHEME—				
Mayurakshi Reservoir Project	—12·16	15,87·93	46·55	46·55
Grand Total (A+B+C)	—12·16	20,44·51	72·35	72·35

WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT

of rupees.)

Net revenue before charging interest.			Interest on capital.	Net profit or loss after meeting interest.	
Direct working expenses.	Surplus of revenue over expenditure (+) or excess of expenditure over revenue(-).	Rate per cent. on capital outlay to end of 1967-68.		Surplus of revenue over expenditure (+) or excess of expenditure over revenue(-).	Rate per cent. on capital outlay to end of 1967-68
6	7	8	9	10	11
15.46	-13.28	15.99	4.57	-17.85	21.49
1.09	-0.38	5.42	0.39	-0.77	10.98
14.82	+6.35	4.95	7.10	-0.75	0.59
7.53	-7.52	7.94	5.21	-12.73	13.45
0.96	-0.95	1.07	4.88	-5.83	6.57
1.29	-1.19	4.66	1.40	-2.59	10.15
5.33	-3.74	17.14	1.20	-4.94	22.64
0.03	0.41	-0.41	5.44
46.36	+0.19	0.01	87.77	-87.58	5.52
92.87	-20.52	1.00	1,12.93	-1,33.45	6.53

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Explanatory notes—

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

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

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

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

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

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

For the 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 4½ per cent. as the rate of productivity test. For other works the Government of West Bengal have fixed the rate of 4 per cent.

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

There was no productive work in the State at the end of 1967-68.

STATEMENT No. 4—DEBT POSITION

(I) STATEMENT OF BORROWINGS

Nature of borrowing.	(In lakhs of rupees.)				
	Balance on 1st April 1967.	Receipts during the year.	Repayments during the year.	Balance on 31st March 1968.	Net increase (+) decrease (-)
I. Permanent debt ..	69,04.28	8,27.98	7,58.04	69,74.22	+69.94
Floating debt ..	1,82.00	16,27.34	18,09.34	..	-1,82.00
Loans from Central Government.	4,41,30.31	40,83.11	11,27.82	4,70,85.60	+29,55.29
Other loans ..	12,96.10	52.47	40.96	13,07.61	+11.51
Total Public debt ..	5,25,12.69	65,90.90	37,36.16	5,53,67.43	+28,54.74
II. Unfunded debt ..	19,34.73	4,20.56	2,56.89	20,98.40	+1,63.67
Grand Total ..	5,44,47.42	70,11.46	39,93.05	5,74,65.83	+30,18.41

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

Explanatory notes—

(1) *Permanent debt*—These are long term loans (which have a currency of more than 12 months) raised in the open market to finance certain projects, etc. During the year, a loan of Rs.8,10.97 lakhs bearing interest at 5½ per cent. was raised at a discount of two per cent. This loan is redeemable at par in 1979.

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

- (a) *Depreciation fund*—A sum equal to 1½ per cent. of the total nominal amount of the loan is set apart to form a depreciation fund for purchasing the securities of the loans for cancellation.
- (b) *Sinking fund*—In addition to the annual contribution to the respective depreciation fund, an annual contribution is made to the sinking fund for amortisation of loans at such rates as Government may decide from time to time. The balances in the funds at the commencement and end of 1967-68 are given below :

	(In lakhs of rupees.)				
	Balance on 1st April 1967.	Addition during the year.	Withdrawal during the year.	Balance on 31st March 1968.	
Depreciation fund	6,46.53	1,22.50	..	7,69.03
Sinking fund	24,03.86	5,07.18	..	29,11.04

Out of the total balance in the funds Rs.22,20.74 lakhs were invested in the securities of the Governments of India, West Bengal and other States,

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

(2) *Floating debt*—This represents borrowings of a purely temporary character such as treasury bills and ways and means advances from the Reserve Bank of India including short-falls in the cash balances with the Reserve Bank. During the year under review, no treasury bills were issued. Ways and means advances taken from the Bank and the overdrafts were fully repaid during the year along with interest. In addition, the cash credit advance outstanding on 1st April 1967 was also repaid during the year.

(3) *Loans from the Central Government*—Details of loans taken from Government of India are given in statement no. 17 at pages 124 and 125. The extent to which repayment of principal and payment of interest on loans taken from the Central Government had fallen overdue on 31st March 1968 is shown below :

Class of loans	(In lakhs of rupees.)	
	Principal.	Interest.
Miscellaneous development purposes	6,70.28	4,31.30
Sharing of small savings collections	3,96.58	4,55.07
Major irrigation and multipurpose river projects	1,02.30	5,64.09
Agricultural production and allied schemes	61.43	2.15
Other loans	13.70	23.35
Other ways and means advances .. .. .	..	5.00
Community development, co-operation and national extension service schemes.	1.21	0.74
Water supply and drainage schemes	0.57	0.40
Industrial development	0.50	..
Rehabilitation of displaced persons (a)	0.23	0.51

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

The revised terms and conditions of repayment of other rehabilitation loans as recommended by the Finance Commission, have not been accepted by the State Government. They pay to the Government of India whatever amount is collected including arrears, if any, from the borrowers during the year. Rs.33,58.15 lakhs as principal and Rs.17,06.40 lakhs as interest remained outstanding towards repayment of the loans on 31st March 1968 according to the original terms and conditions of repayment.

Rs.32,80.00 lakhs were received by the State Government from the Government of India during 1967-68 as ways and means advance for Plan schemes of which Rs.18,16.61 lakhs were adjusted as loan and Rs.13,62.80 lakhs as grant. The balance of Rs.1,00.59 lakhs was refunded to the Government of India. The loan is included in the total loan of Rs.40,83.11 lakhs received during the year.

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

(a) Represents loans for Indian Repatriates from Burma.

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

(4) *Other loans*—Particulars of outstanding loans will be found in the statement no. 17 at page pages 124 and 125.

(5) *Unfunded debt*—This comprises of Provident Fund balances of Government servants.

(ii) OTHER OBLIGATIONS

In addition to the above, the balances at the credit of earmarked and other funds as also certain deposits, to the extent to which they have not been invested but are merged with the general cash balance of Government also constitute the liability of State Government. The amount of such liability at the end of 1967-68 was Rs.66,90.67 lakhs as given below. (Further details are given in statement nos. 16 and 19.)

Nature of obligations.	(In lakhs of rupees.)				
	Balance on 1st April 1967.	Receipts during the year.	Repayments during the year.	Balance on 31st March 1968.	Net increase (+) or decrease (-) during the year.
Interest bearing obligations, such as depreciation reserve fund of commercial undertakings, etc.	4,87.18	57.78	..	5,44.96	+57.78
Non-interest bearing obligations, such as deposits of local funds, civil deposits] and other earmarked funds, etc.	55,80.18	93,33.76	87,68.23	61,45.71	+5,65.53
Total ..	<u>60,67.36</u>	<u>93,91.54</u>	<u>87,68.23</u>	<u>66,90.67</u>	<u>+6,23.31</u>

(iii) SERVICE OF DEBT

(a) Interest on debt and other obligations: The outstanding gross debt and other obligations and the net amount of interest charges met from revenue during 1966-67 and 1967-68 were as shown below :

	(In lakhs of rupees.)		
	1966-67	1967-68	Net increase (+) or decrease (-) during the year.
Gross debt and other obligations outstanding at the end of the year.	6,05,14.78	6,41,56.50	+36,41.72
(i) Interest paid by Government—			
(a) On public debt and unfunded debt ..	20,08.96	11,28.65	-8,80.31
(b) On other obligations ..	72.46	37.52	-34.94
Total ..	<u>20,81.42</u>	<u>11,66.17</u>	<u>-9,15.25</u>

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

		(In lakhs of rupees.)		
		1966-67	1967-68	Net increase (+) or decrease (-) during the year.
(ii) Deduct—				
(a)	Interest received on loans and advances given by Government.	4,34.16	5,18.61	+84.45
(b)	Interest realised on investment of cash balances	44.47	3.41	-41.06
(c)	Interest on capital advanced to Damodar Valley Corporation.	2,20.55	2,16.71	-3.84
(iii)	Net amount of interest charges	13,82.24	4,27.44	-9,54.80
	Percentage of gross interest [Item (i)] to total revenue receipts.	11.23	5.86	-5.37
	Percentage of net interest [Item (iii)] to total revenue receipts.	7.46	2.15	-5.31

There were in addition certain other receipts and adjustments Rs.2,54.31 lakhs such as interest received from commercial departments, etc. If these are also taken into account, the net burden of interest (actually paid) on revenue will be Rs.1,73.13 lakhs (0.87 per cent. of the revenues).

Government also received during the year Rs.2.17 lakhs as dividend on their investments in commercial undertakings, etc.

(b) Appropriation for reduction or avoidance of debt—

Contribution to Sinking Funds	4,67.75	5,26.75	+59.00
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STATEMENT No. 5—LOANS AND ADVANCES BY STATE GOVERNMENT

(I) STATEMENT OF LOANS AND ADVANCES

(In lakhs of rupees.)

Categories of loans and advances.	Balance on 1st April 1967.	Paid during the year.	Repaid during the year.	Balance on 31st March 1968.	Net addition during the year.
1. Loans to corporation, port trust and other port funds.	1,73.68	..	4.63	1,69.05	-4.63
2. Loans to municipalities	.. 1,30.39	24.30	4.47	1,50.22	+19.83
3. Loans to district and other local fund committees.	48.04	0.30	0.28	48.06	+0.02
4. Loans under community development projects.	4,56.71	47.59	23.05	4,81.25	+24.54
5. Loans and advances to displaced persons.	41,82.83	23.54	1,44.73	40,61.64	-1,21.19
6. Advances to cultivators	.. 4,54.80	2,65.52	97.47	6,22.85	+1,68.05
7. Advances under special laws	.. 59,13.89 (a)	5,70.82	0.08	64,84.63	+5,70.74
8. Miscellaneous loans and advances	55,32.34 (a)	7,82.64	98.21	62,16.77	+6,84.43
9. Loans to Government servants	1,35.09	75.70	40.17	1,70.62	+35.53
Total	.. 1,70,27.77	17,90.41	4,13.09	1,84,05.09	13,77.32

(i) Rs.4,31.02 lakhs were paid as loans during 1967-68 to the West Bengal State Electricity Board (Rs.2,75.00 lakhs) and Durgapur Projects Ltd. (Rs.1,56.02 lakhs) for meeting interest liabilities on earlier loans.

A detailed account of the transactions and balances of each class of loan is given in statement no. 18 at pages 128 to 139.

(a) Differs from last year's balance due to reclassification of loans.

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

(ii) *Recoveries in arrears* : The detailed accounts of loans to municipalities, zilla parishads and anchal panchayats, Calcutta Corporation, educational institutions, industrial concerns, etc., are maintained in the Audit Office. Recovery of Rs.2,74.28 lakhs (Rs.1,91.61 lakhs towards principal and Rs.82.67 lakhs towards interest) was overdue from them at the end of 1967-68 as given below :

(In lakhs of rupees.)

Serial no.	Name of the borrower.	No. of loans.	Amount overdue			Earliest period to which the arrear relates.
			Principal.	Interest.	Total.	
1.	Industrial concerns and municipalities receiving loans for rehabilitation of displaced persons.	515	65.05	41.78	1,06.83 (a)	1960-61
2.	Calcutta Corporation ..	19	79.95	13.34	93.29	1958-59
3.	Municipalities, zilla parishads and anchal panchayats.	101	34.47	13.54	48.01	1949-50
4.	Other statutory bodies ..	25	5.50	8.46	13.96	1963-64
5.	Educational institutions ..	92	6.64	5.55	12.19	1957-58

In addition to above, Rs.0.58 lakh (principal Rs.0.45 lakh and interest Rs.0.13 lakh) is outstanding from Purulia and Raghunathpur municipalities (Purulia district) against five loans given to them by the Government of Bihar prior to 1st November 1956. The date of commencement of repayment of two more loans (balance Rs.5.50 lakhs) given to Purulia municipality by 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 has been made against these two loans.

Information about arrears in recovery of loans and advances the detailed accounts of which are maintained by departmental officers (item Nos. 4, 6, 7 and parts of 5 and 8 of the statement at page 27) has not been received (January 1969).

(a) Includes Rs.3.01 lakhs repaid by some industrial concerns under orders of Government but remaining unadjusted against their overdue amounts for want of final instructions from Government.

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

(iii) The terms and conditions of repayment of loans of Rs.77,03·11 lakhs advanced to statutory corporations, etc., have not been settled and no repayment has, therefore, been made. The details of the loans are given below :

(In lakhs of rupees)				
Serial no.	Name of the borrower.	No. of loans.	Amount.	Period during which loans were paid.
1.	West Bengal State Electricity Board ..	85	66,96·81	1955-56 to 1967-68.
2.	West Bengal Development Corporation ..	31	4,09·84	1956-57 to 1965-66.
3.	Calcutta State Transport Corporation ..	23	3,57·83	1960-61 to 1967-68.
4.	North Bengal State Transport Corporation	7	79·16	1961-62 to 1967-68.
5.	Howrah Improvement Trust	6	55·00	1965-66 to 1967-68.
6.	Calcutta Tramways Company Ltd. ..	5	47·51	1967-68.
7.	West Bengal Financial Corporation ..	9	30·77	1955-56 to 1967-68.
8.	Calcutta Improvement Trust	4	11·37	1966-67 and 1967-68.
9.	Calcutta Metropolitan Sanitation and Water Supply Authority.	4	7·99	1966-67 and 1967-68.
10.	Calcutta Port Commissioners	2	5·00	1967-68.
11.	Durgapur Development Authority ..	9	1·56	1959-60 to 1964-65.
12.	West Bengal Bhudan Yagna Board ..	8	0·27	1964-65 to 1966-67.
	Total ..	193	77,03·11	

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

Guarantees given by Government are shown below :—

		(In lakhs of rupees.)	
		Maximum amount guaranteed.	Sums guaranteed outstanding on 31st March 1968.
(i) Working capital raised by statutory corporations and dividends thereon.		1,03·50	1,00·00
(ii) Loans, debentures, bonds, etc., raised by—			
(a) Statutory corporations and boards		8,95·47	8,95·47
(b) Co-operative banks and institutions		19,87·27	9,44·92
(c) Joint stock companies		5,41·00	5,05·37
(d) Local bodies		3,00·00	5·44
	Total ..	38,07·24	24,51·20

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

The particulars of the guarantees by Government as on 31st March 1968 are given below :

		(In lakhs of rupees.)	
Name of the public or other body for which guarantee has been given and brief nature of the guarantee.		Maximum amount guaranteed.	Sums guaranteed outstand- ing on 31st March 1968.
1. Statutory corporations and boards—(2)—			
(a) Guarantee for repayment of capital and payment of 3½ per cent. dividend thereon.		1,00·00 (Principal) 3·50 (Dividend (per annum).	1,00·00
(b) Guarantee for repayment of amount raised by issue of bonds and payment of interest at stipulated rates.		8,95·47	8,95·47
	Total—Statutory corporations and boards ..	9,98·97	9,95·47

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

(In lakhs of rupees.)

Name of the public or other body for which guarantee has been given and brief nature of the guarantee.	Maximum amount guaranteed.	Sums guaranteed outstanding on 31st March 1968
2. Co-operative banks and institutions—		
(a) Co-operative banks—(6)—		
(i) Guarantee for repayment of debentures issued and payment of interest thereon.	2,68.00	2,68.00
(ii) Guarantee for granting medium and short-term loans and cash credit advances by the State Bank of India and the Reserve Bank of India.	14,66.75	5,00.20
(b) Taxi-drivers' co-operative societies—(10)		
Guarantee for repayment of loans and payment of interest thereon and overdrafts.	16.52	6.84
(c) Consumers' co-operative societies—(4)		
Guarantee for repayment of loans and payment of interest thereon.	32.00	16.68
(d) Co-operative cold storage—(2)		
Guarantee for repayment of loans and payment of interest thereon.	4.00	3.20
(e) Co-operative spinning mills and power-looms—(2)		
Guarantee for repayment of loans and payment of interest thereon.	30.00	..
(f) Selected co-operative societies acting as agents of the Food Corporation of India—		
Guarantee for repayment of loans and cash credit advances and payment of interest thereon.	1,50.00	1,50.00
Total—Co-operative banks and institutions	.. 19,67.27	9,44.92
3. Joint stock companies—(4)		
(i) National Sugar Mills Ltd.—		
Guarantee for repayment of loans and payment of interest thereon.	15.00	7.50
(ii) National Tannery Co., Ltd.—		
Guarantee for repayment of loans and payment of interest thereon.	6.00	6.00
(iii) The Calcutta Electric Supply Corporation Ltd.—		
Guarantee for repayment of loans and payment of interest thereon.	4,70.00	4,70.00
(iv) West Bengal Small Industries Corporation Ltd.—		
Guarantee for repayment of advance by the State Bank of India.	50.00	21.87
Total—Joint stock companies	.. 5,41.00	5,05.37
4. Local bodies—(1)		
Guarantee for repayment of amount raised by issue of debentures and payment of interest thereon.	3,00.00	5.44
Total—Local bodies	.. 3,00.00	5.44

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

Note.—Guarantee for joint stock companies—

The guarantee for repayment of a maximum loan of Rs.4,70·00 lakhs obtained by Calcutta Electric Supply Corporation Ltd. stipulates that guarantee charge at the rate of $\frac{1}{2}$ per cent. per annum on the first Rs.2,70·00 lakhs and at the rate of $\frac{1}{4}$ per cent. per annum on the balance outstanding from time to time shall be payable by that company to Government. The company is regularly paying the guarantee charges.

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

(In lakhs of rupees.)

		As on 1st April 1967.	As on 31st March 1968.
(A) General Cash Balance—			
(1) Cash in Treasuries		12.73	10.82
(2) Deposits with the Reserve Bank		17,22.34	—11.02 (a)
(3) Remittances in Transit		71.18	78.64
	Total ..	18,06.25	78.44
(4) <i>Add</i> —Investments held in the “Cash Balance Investment Account”.		7,38.28	4,32.97
	Total (A) ..	25,44.53	5,11.41
(B) Other Cash Balances and Investments—			
(1) Cash with departmental officers		9.59	11.35
(2) Permanent advance for contingent expenditure with departmental officers.		19.34	22.38
(3) Investments of ear-marked funds		20,13.93	22,61.67
	Total (B) ..	20,42.86	22,95.40
	Total (A) and (B) ..	45,87.39	28,06.81

Explanatory notes—

1. The cash balance represents the combined balances of Consolidated Fund, Contingency Fund and Public Account. The balance against “Deposits with the Reserve Bank” represents the balance taking into account the Inter-State monetary settlements advised to the Reserve Bank up to 25th April 1968.

2. Under an agreement with Reserve Bank of India, the State Government have to maintain with the bank a minimum balance of Rs.50 lakhs every day. The bank informs Government by telegram of their daily balance with the bank at the close of each working day. If this balance falls below the agreed minimum,

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

the deficiency is made good either by taking a ways and means advance from the Reserve Bank or by selling treasury bills. The bank allows Government ways and means advances upto a maximum of Rs.150 lakhs without any cover. If even after taking these advances, Government are not able to maintain the minimum cash balance the bank allows Government overdrafts.

No treasury bills were issued during the year. Rs.5,02·00 lakhs taken as ways and means advances from the bank and Rs.11,25·34 lakhs paid by the bank as overdrafts during 1967-68 were fully repaid during the year along with Rs.3·43 lakhs on account of interest on both. In addition, Rs.1,82·00 lakhs cash credit advance outstanding on 1st April 1967 were also repaid during the year.

3. The balances under the head "Remittances in Transit" represent remittances between treasuries and currency chests remaining unadjusted on 31st March 1968.

4. The investments held in the Cash Balance Investment Account were wholly in Government of India securities. The interest realised during the year on these investments was Rs.3·41 lakhs.

5. The details of investments out of the earmarked funds are given in statement no. 19 at pages 142 to 147.

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

The following is a summary of balances on 31st March 1968 :—

Debit balance.	Section of the General Account.	Name of account.	Credit balance.
Rs.			Rs.
		Consolidated Fund—	
4,23,00,79,739	A to M and Part of T.	Government Account.	
	O ..	Public Debt	5,53,67,43,403
1,84,05,08,963	Q ..	Loans and Advances by the State and Union Territory Governments—	
		Contingency Fund—	
		Contingency fund	4,92,83,286
		Public Account—	
	S ..	Unfunded Debt	20,98,39,858
	T ..	Deposits and Advances—	
		(i) Deposits bearing interest	5,44,95,956
		(ii) Deposits not bearing interest—gross balance.	84,07,38,945
22,61,67,545	..	Investments.	
6,06,95,744		(iii) Advances not bearing interest	
		(iv) Suspense—	
4,32,97,396	..	Investments.	
11,61,78,875	..	Other Items (Net).	
	U ..	Remittances—	
32,08,07,700	..	I—Remittances within India	15,44,78,736
78,44,222	X ..	Cash Balance (Closing)	..
<hr/> 6,84,55,80,184		Total ..	<hr/> 6,84,55,80,184 <hr/>

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

Explanatory notes—

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

The other headings in this summary take into account the balances under all account heads in Government books 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 transaction. It must be understood that these balances cannot be regarded as a complete record of the financial position of the Government of West Bengal as it does not take into account all the physical assets of the State, such as lands, buildings, communications, etc., nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

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

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

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

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

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

5. *Government Account*—Under the system of book-keeping followed in Government Accounts, the amounts booked under revenue, capital and other transactions of Government the balances of which are not carried forward from year to year in the account 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,

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

Remittance heads and Contingency Fund, the closing cash balance at the end of of the year may be worked out and proved. The Government Account for 1967-68 given below will show how the net amount at the end of the year has been arrived at—

Dr.	Details.	Cr.
Rs.		Rs.
3,84,46,25,101	A—Amount at the debit of Government Account on 1st April 1967.	..
	B—Revenue Receipts	1,98,98,51,973
2,04,11,59,568	C—Expenditure on Revenue Account .. .. .	..
33,41,45,708	D—Capital Expenditure outside the Revenue Account.	..
1,335	E—Miscellaneous .. .. .	..
	F—Amount at the debit of Government Account on 31st March 1968.	4,23,00,79,739
<hr/> 6,21,99,31,712	Total ..	<hr/> 6,21,99,31,712 <hr/>

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	20,51,67	10·31	10·05
V—Estate Duty	1,16,40	0·59	0·57
IX—Land Revenue	8,28,15	4·16	4·06
X—State Excise Duties	13,18,65	6·63	6·46
XI—Taxes on Vehicles	6,18,12	3·11	3·03
XII—Sales Tax	52,30,00	26·28	25·62
XIII—Other Taxes and Duties	16,20,65	8·15	7·94
XIV—Stamps	8,60,49	4·32	4·21
XV—Registration Fees	1,93,91	0·97	0·95
Total—Taxes, Duties and Other Principal Heads of Revenue.	1,28,38,04	64·52	62·89
B—Debt Services	9,93,03	4·99	4·87
C—Administrative Services	1,63,47	0·82	0·80
D—Social and Developmental Services	11,44,73	5·75	5·61
E—Multipurpose River Schemes, Irrigation and Electricity Schemes.	89,06	0·45	0·44
F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.	79,15	0·40	0·39
G—Transport and Communications (other than Roads)	24,35	0·12	0·11
I—Miscellaneous	6,55,15	3·29	3·21
J—Contributions and Miscellaneous Adjustments	38,77,02	19·49	19·00
K—Extraordinary Items	34,52	0·17	0·17
Grand Total—Revenue Receipts	1,98,98,52	100·00	97·49

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

Heads.	Amount (In thousands of rupees).	Percentage of total Revenue.	Percentage of total Expenditure.
1	2	3	4
<i>Expenditure—</i>			
A—Collection of Taxes, Duties and Other Principal Revenues—			
4—Taxes on Income other than Corporation Tax	8,67	0·04	0·04
9—Land Revenue	5,80,20	2·92	2·84
10—State Excise Duties	88,97	0·45	0·44
11—Taxes on Vehicles	16,47	0·08	0·08
12—Sales Tax	52,23	0·26	0·26
13—Other Taxes and Duties	18,88	0·10	0·09
14—Stamps	26,08	0·13	0·13
15—Registration Fees	66,30	0·33	0·32
Total—Collection of Taxes, Duties, etc. ..	8,57,80	4·31	4·20
B—Debt Services	16,92,92	8·51	8·30
C—Administrative Services	32,74,62	16·46	16·04
D—Social and Developmental Services—			
Education	45,87,10	23·06	22·47
Medical	15,32,61	7·70	7·51
Public Health	6,03,72	3·03	2·96
Agriculture	13,94,53	7·01	6·83
Industries	4,90,25	2·46	2·40
Community Development Projects, National Extension Service and Local Development Works.	4,27,20	2·15	2·09
Labour and Employment	4,30,70	2·16	2·11
Other Social and Developmental Services ..	5,72,55	2·88	2·81
Total—Social and Developmental Services: ..	1,00,38,66	50·45	49·18

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

Heads.	Amount (In thousands of rupees).	Percentage of total Revenue.	Percentage of total Expenditure.
1	2	3	4
<i>Expenditure—</i>			
E—Multipurpose River Schemes, Irrigation and Electricity Schemes.	6,35,49	3·19	3·11
F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.	8,82,43	4·43	4·32
G—Transport and Communications (other than Roads).	73,72	0·37	0·36
I—Miscellaneous	26,55,71	13·35	13·01
J—Contributions and Miscellaneous Adjustments	31,88	0·16	0·16
K—Extraordinary Items	2,68,36	1·35	1·32
Grand Total—Expenditure on Revenue Account ..	2,04,11,59	102·58	100·00

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

	<i>Charged.</i>	<i>Voted.</i>	<i>Total.</i>
1	2	3	4
	Rs.	Rs.	Rs.
Expenditure on Revenue Account ..	17,71,90,188	1,86,39,69,380	2,04,11,59,568(b)
Expenditure outside the Revenue Account.	7,54,708	33,33,91,000	33,41,45,708(c)
Disbursements under Public Debt, Loans and Advances, etc. (a).	37,36,16,093	17,90,41,021	55,26,57,114
Total ..	55,15,60,989	2,37,64,01 401	2,92,79,62,390

(a) The figures have been arrived at as follows :

	<i>Charged Expenditure.</i>	<i>Voted Expenditure.</i>
	Rs.	Rs.
O—Public Debt—		
Permanent Debt	7,58,03,607	..
Floating Debt	18,09,34,000	..
Loans from the Central Government	11,27,82,199	..
Other loans	40,96,237	..
Q—Loans and Advances by the State and Union Territory Governments—		
Loans to Local Funds, Private Parties, etc. .. .. .	..	17,14,70,948
Loans to Government Servants .. .. .	..	75,70,078
Total ..	37,36,16,093	17,90,41,021

(b) Includes Rs. 131 met out of Contingency Fund during 1966-67 and recouped during the year, but excludes Rs. 16,383 met out of Contingency Fund during 1967-68 and not recouped to the Fund till the close of the year.

(c) Excludes Rs. 64,409 met out of Contingency Fund during 1967-68 and not recouped to the Fund till the close of the year.

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

Heads.	Actuals for 1967-68. Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—	
IV—Taxes on income other than Corporation Tax—	
Taxes on Agricultural Income	1,41,39,886
Miscellaneous	34,014
Share of net proceeds assigned to States	19,12,18,391
<i>Deduct—Refunds</i>	-2,25,609
	<hr/>
Total ..	20,51,66,682
	<hr/>
V—Estate Duty—	
A—Estate Duty on Agricultural Land—Share of net proceeds assigned to States.	35,239
B—Estate Duty on property other than Agricultural Land—Share of net proceeds assigned to States.	1,16,04,318
	<hr/>
Total ..	1,16,39,557
	<hr/>
IX—Land Revenue—	
Ordinary Revenue	1,60,65,860
Sale-proceeds of waste lands and redemption of land tax	31,023
Recoveries on account of survey and settlement charges	3,859
Rent, etc., of fisheries	4,46,525
Receipts from the management of ex-Zamindar Estates	6,20,85,533
Rates and cesses on land	31,05,679
Miscellaneous	6,55,876
Recoveries of overpayments	19,015
Collection of Payments for services rendered	4,69,361
<i>Deduct—Refunds</i>	-67,803
	<hr/>
Total ..	8,28,14,928
	<hr/>

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

Heads.	Actuals for 1967-68.
	Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE— <i>contd.</i>	
X—State Excise Duties—	
Country Spirits	7,63,34,685
Country Fermented Liquor	47,58,961
Malt Liquors	51,18,166
Wines and Spirits (foreign liquors other than beer, medicated wines and Commercial spirits).	3,04,61,727
Receipts from commercial spirits including denatured spirits and medi- cated wines.	98,59,351
Opium	7,94,671
Hemp and Other drugs	36,93,769
Fines, Confiscations and Miscellaneous	5,89,160
Recoveries of overpayments	2,144
Collection of Payments for services rendered	3,69,752
<i>Deduct—Refunds</i>	-1,17,439
Total ..	13,18,64,947
XI—Taxes on Vehicles—	
Receipts under the Indian Motor Vehicles Act	65,95,248
Receipts under the State Motor Vehicles Taxation Act	5,55,03,686
<i>Deduct—Refunds</i>	-2,87,387
Total ..	6,18,11,547
XII—Sales Tax—	
Receipts under the Central Sales Tax Act	19,68,11,794
Receipts under the State Sales Tax Act	32,90,45,263
Miscellaneous	66,855
<i>Deduct—Refunds</i>	-29,23,864
Total	52,30,00,048

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

Heads.	Actuals for 1967-68. Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE— <i>contd.</i>	
XIII—Other Taxes and Duties—	
A—Taxes on Luxuries including Taxes on Entertainments, Amusements, Betting and Gambling—	
Entertainment Tax	3,24,76,509
Totalisator	1,45,14,799
<i>Deduct—Refunds</i>	—53,071
	<hr/>
Total—A ..	4,69,38,237
	<hr/>
B—Electricity Duties—	
Fees under the Indian Electricity Rules, 1956 and fees for the electrical inspection of cinemas.	17,89,640
Tax and Duties on Electricity	6,98,21,026
Other Receipts	35,430
<i>Deduct—Refunds</i>	—30
	<hr/>
Total—B ..	7,16,46,066
	<hr/>
D—Other Items—	
Receipts under the Bengal Raw Jute Taxation Act, 1941	1,79,17,312
Receipts under the West Bengal Taxes on Entry of Goods in Local Areas Act, 1955.	2,58,49,326
Miscellaneous	7,285
<i>Deduct—Refunds</i>	—2,92,694
	<hr/>
Total—D ..	4,34,81,229
	<hr/>
Grand Total ..	16,20,85,532
	<hr/> <hr/>

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

Heads.						Actuals for 1967-68.
						Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE— <i>contd.</i>						
XIV—Stamps—						
A—Non-Judicial—						
Sale of stamps	..	..	..	..	..	7,16,27,460
Duty on impressing documents	..	..	..	..	..	10,77,672
Fines and penalties	..	..	..	..	..	27,319
Miscellaneous	..	..	..	..	..	5,932
<i>Deduct—Refunds</i>	..	..	..	..	..	-32,94,803
					Total A—Non-Judicial	6,94,43,580
B—Judicial—						
(i) Court Fees—						
Court fees realised in stamps	..	..	..	..	..	1,59,51,728
					Total—(i)	1,59,51,728
(ii) Other Receipts—						
Sale of stamps	..	..	..	..	..	6,89,895
Fines and Penalties	..	..	..	..	..	2,592
Miscellaneous	..	..	..	..	..	529
<i>Deduct—Refunds</i>	..	..	..	..	..	-39,252
					Total—(ii)	6,53,764
					Total B—Judicial	1,66,05,492
					Grand Total	8,60,49,072

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

Heads.	Actuals for 1967-68.
	Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE— <i>concl.</i>	
XV—Registration Fees—	
Fees for registering documents	1,84,77,702
Fees for copies of registered documents	4,08,379
Miscellaneous	5,06,521
<i>Deduct—Refunds</i>	-1,278
Total ..	<u>1,93,91,326</u>
Total A—Taxes, Duties and Other Principal Heads of Revenue ..	<u>1,28,38,03,639</u>
B—DEBT SERVICES—	
XVI—Interest—	
B—Interest from Commercial Departments—	
Interest received from Commercial Departments	2,35,72,084
C—Other Interest Receipts—	
Interest on loans and advances by the State Governments ..	5,18,61,133
Interest realised on investments of Cash Balances	3,40,683
Interest on arrears of revenue—	
(i) Land Revenue	16,70,554
(ii) Other Revenues	11,735
(iii) Sales Tax	1,48,586
Interest on Capital advanced to Damodar Valley Corporation ..	2,16,70,868
Miscellaneous	29,918
<i>Deduct—Refunds</i>	-2,000
Total ..	<u>9,93,03,561</u>
Total B—Debt Services ..	<u>9,93,03,561</u>

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

Heads.					Actuals for 1967-68.
					Rs.
C—ADMINISTRATIVE SERVICES—					
XVII—Administration of Justice—					
Sale-proceeds of unclaimed and escheated property	..	..	..	..	1,38,392
Court-fees realised in cash	..	..	..	..	2,990
General fees, fines and forfeitures	..	..	..	..	56,78,769
Receipts of the Official Assignee	..	..	..	..	1,79,856
Receipts of the Official Receiver	..	..	..	..	1,98,569
Miscellaneous fees and fines—					
(i) Record-rooms Receipts	..	..	..	..	31,456
(ii) Other Receipts	..	..	..	..	3,32,914
Miscellaneous	..	..	..	..	9,27,396
Recoveries of overpayments	..	..	..	..	5,424
Collection of Payments for services rendered	..	..	..	..	1,541
Deduct—Refunds	..	..	..	..	-1,55,460
				Total	73,41,847
XVIII—Jails—					
Jails	..	..	..	..	6,34,685
Jails Manufactures	..	..	..	..	8,16,487
Recoveries of overpayments	..	..	..	..	1,669
Deduct—Refunds	..	..	..	..	-174
				Total	14,52,667

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

Heads.	Actuals for 1967-68.
	Rs.
C—ADMINISTRATIVE SERVICES—<i>concl'd.</i>	
XIX—Police—	
Police supplied to Railways	450
Police supplied to public departments, private companies and persons ..	1,02,819
Receipts and recoveries on account of Presidency Police	24,82,248
Fees, fines and forfeitures	30,666
Recoveries of overpayments	4,669
Collection of Payments for services rendered	4,91,194
Miscellaneous	7,03,942
<i>Deduct—Refunds</i>	—25,672
Total ..	37,90,316
 XXI—Miscellaneous Departments—	
Examination Fees	1,80,130
Administration of Indian Partnership Act, 1932	42,862
Fire Services	28,93,664
Miscellaneous	6,45,979
<i>Deduct—Refunds</i>	—784
Total ..	37,61,851
Total C—Administrative Services ..	1,63,46,681

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

Heads.	Actuals for 1967-68.
	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—	
XXII—Education—	
A—University—	
Fees, Government Arts Colleges	12,02,365
Fees, Government Professional Colleges	5,63,592
B—Secondary—	
Fees, Government Secondary Schools	8,76,339
D—Special—	
Fees and other receipts, Government Special Schools	16,570
F—General—	
Income from endowments	224
Recoveries of overpayments	5,575
Collection of Payments for services rendered	8,501
Miscellaneous	41,06,415
Receipts in England	90
<i>Deduct—Refunds</i>	- 76,590
Total	67,03,081
XXIII—Medical—	
Fees, Medical Schools and Colleges	6,80,060
Hospital Receipts	35,80,648
Mental Hospital Receipts	19,838
Sale of medicines	7,69,586
Contributions	1,22,736
Income from endowments	74,295
Recoveries of overpayments	42,057
Collection of Payments for services rendered	18,14,266
Miscellaneous	19,50,731
Receipts on account of provincialisation of Sadar and Subdivisional Hospitals.	18,424
<i>Deduct—Refunds</i>	- 1,55,631
Total	88,97,010

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

Heads.					Actuals for 1967-68.
					Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>					
XXIV—Public Health—					
Sale-proceeds of sera and vaccines, etc.	..	..	..	..	1,07,813
Recoveries of overpayments	..	..	..	..	15,263
Collection of Payments for services rendered	..	..	..	..	4,45,074
Miscellaneous	..	..	..	..	16,09,961
				Total	21,78,111
XXV—Agriculture—					
Agricultural Receipts	..	..	..	..	5,66,16,538
Fisheries	..	..	..	..	6,97,026
Recoveries of overpayments	..	..	..	..	2,74,147
Collection of Payments for services rendered	..	..	..	..	8,585
<i>Deduct—Refunds</i>	..	..	..	..	-7,341
				Total	5,75,88,955
XXVII—Animal Husbandry—					
Fees, Veterinary Colleges and Schools	..	..	..	..	41,758
Other Receipts	..	..	..	..	42,42,891
Collection of Payments for services rendered	..	..	..	..	2,150
<i>Deduct—Refunds</i>	..	..	..	..	-780
				Total	42,86,019

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

Heads.							Actuals for 1967-68.
							Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>concl'd.</i>							
XXVIII—Co-operation—							
Audit fees	..	..	..	..	..	..	5,31,829
Miscellaneous	..	..	..	..	..	..	5,53,745
							<hr/>
						Total	.. 10,85,574
							<hr/>
XXIX—Industries—							
Industries	..	..	..	..	..	..	1,21,42,120
Cottage and Small-Scale Industries	..	..	..	..	..	..	45,13,966
Cinchona Plantations	..	..	..	..	..	..	58,84,679
Recoveries of overpayments	..	..	..	..	..	..	40,755
Collection of Payments for services rendered	..	..	..	..	..	..	884
<i>Deduct—Refunds</i>	..	..	..	..	..	..	-4,23,113
							<hr/>
						Total	.. 2,21,59,291
							<hr/>
XXXI—Community Development Projects, National Extension Service and Local Development Works—							
A—Community Development Projects—							
Community Development Projects	..	..	..	..	..	..	3,13,406
							<hr/>
						Total	.. 3,13,406
							<hr/>
XXXII—Miscellaneous, Social and Developmental Organisations—							
Labour and Employment	..	..	..	..	..	..	95,78,950
Miscellaneous	..	..	..	..	..	..	16,91,697
<i>Deduct—Refunds</i>	..	..	..	..	..	..	-9,398
							<hr/>
						Total	.. 1,12,61,249
							<hr/>
Total D—Social and Developmental Services						..	11,44,72,696
							<hr/>

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

Heads.	Actuals for 1967-68. Rs.
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRI- CITY SCHEMES—	
XXXIII—Multipurpose River Schemes	
Mayurakshi Reservoir Project—	
Water rates	36,71,930
Rent	2,148
Recoveries of expenditure	1,83,815
Miscellaneous	7,96,905
<i>Deduct—Refunds</i>	—16
Total ..	46,54,782
 XXXIV—Irrigation, Navigation, Embankment and Drainage Works (commercial)—	
A—Irrigation Works—	
(2) Unproductive Works—	
Direct Receipts—	
Water rates	23,25,772
Sales of Water	5,342
Other canal produce	77
Navigation	50
Rents	15,848
Miscellaneous	59,299
Total A—Irrigation, etc, ..	24,06,378

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

Heads.	Actuals for 1967-68.
	Rs.
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—<i>conold.</i>	
B—Navigation, Embankment and Drainage Works—	
(2) Unproductive Works—	
Direct Receipts—	
Navigation	71,307
Rents	49,278
Recoveries of expenditure	832
Miscellaneous	51,939
Total B—Navigation, etc. ..	1,73,356
Grand Total. ..	25,79,734
 XXXV—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—	
A—Irrigation Works—	
Direct Receipts—	
Water rates	8,83,352
Miscellaneous	3,40,243
Total—Irrigation, etc. ..	12,23,595
 -B—Navigation, Embankment and Drainage Works—	
Direct Receipts—	
Navigation	21,831
Other Canal Produce	471
Rents	7,682
Recoveries of expenditure	21,312
Miscellaneous	3,96,924
<i>Deduct—Refunds</i>	-30
Total B—Navigation, etc. ..	4,48,190
Grand Total ..	16,71,785
Total E—Multipurpose River Schemes, Irrigation and Electricity Schemes	89,06,301

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

Heads.	Actuals for 1967-68.
	Rs.
F—PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS—	
XXXVII—Public Works—	
Rents	33,47,148
Ferry Receipts	1,71,163
Tolls on Roads	10,97,793
Recoveries of expenditure	2,83,812
Miscellaneous	30,15,219
<i>Deduct—Refunds</i>	—490
Total ..	79,14,645
Total F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.	79,14,645
G—TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS)—	
XXXIX—Ports and Pilotage—	
Registration and other fees	9,702
Miscellaneous	53,314
Total ..	63,016
XLIII—Road and Water Transport Schemes—	
A—Road Transport—	
Road Transport Services	23,72,105
Total ..	23,72,105
Total G—Transport and Communications (other than Roads)	24,35,121

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

Heads.	Actuals for 1967-68.
	Rs.
I—MISCELLANEOUS—	
XLVIII—Contributions and Recoveries towards pensions and other Retirement Benefits—	
Contributions for pensions and gratuities	12,53,757
Miscellaneous	40,623
	12,94,380
Total ..	12,94,380
 XLIX—Stationery and Printing—	
Stationery receipts	1,32,362
Sale of plain paper used with stamps	2,14,182
Sale of Gazettes and other Government Publications	1,73,154
Other Press receipts	2,57,865
Receipts in England	160
<i>Deduct</i> —Refunds	—659
	7,77,064
Total ..	7,77,064
 LI—Forest—	
Timber and other produce removed from the forests by Government agency.	45,28,377
Timber and other produce removed from the forests by consumers or purchasers.	1,07,25,135
Drift and waif wood and confiscated forest produce	1,09,034
Receipts from the management of ex-Zamindary Estates	59,12,969
Miscellaneous	5,76,579
<i>Deduct</i> —Refunds	—9,421
	2,18,42,673
Total ..	2,18,42,673

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

Heads.	Actuals for 1967-68.
	Rs.
I—MISCELLANEOUS—<i>concl.</i>	
LII—Miscellaneous—	
Unclaimed deposits	1,34,34,567
Sale of old stores and materials	2,72,767
Fees for Government audit	10,016
Rents, rates and taxes	3,63,017
Other fees, fines and forfeitures	3,44,806
Receipts in connection with Elections	1,23,838
Receipts on account of Displaced persons	1,50,94,904
Recoveries of overpayments	31,99,043
Collection of Payments for services rendered	8,87,205
Miscellaneous	1,12,49,910
Loss or gain by exchange	1
<i>Deduct</i> —Refunds	-33,79,566
Total ..	4,16,00,508
Total I—Miscellaneous ..	6,55,14,625
J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS—	
LV—State's Share of Union Excise Duties—	
State's share of Union Excise Duties	15,24,69,460
Share of Net Proceeds of Additional Duties of Excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957, assigned to State.	3,23,13,130
Total ..	18,47,82,590

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

Heads.	Actuals for 1967-68. Rs.
J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS—contd.	
LVI—Grants-in-aid from Central Government—	
B—Other Grants-in-aid—	
Education	4,31,75,348
Medical	2,70,60,000
Agriculture	3,71,45,476
Animal Husbandry	57,39,479
Co-operation	7,66,300
Industries	59,70,000
Community Development Projects, National Extension Service and Local Development Works.	1,00,05,072
Labour and Employment	48,29,600
Miscellaneous Social and Developmental Organisations	93,65,700
Irrigation, Navigation, Embankment and Drainage Works	16,14,781
Public Works	61,93,781
Forest	36,22,853
Miscellaneous	1,81,75,644
Miscellaneous—	
Grants in lieu of Tax on Railway Passenger Fares	1,04,04,000
Grants for Development	71,12,302
Miscellaneous	1,14,35,833
Total	20,26,16,169

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

Heads.	Actuals for 1967-68. Rs.
J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS—<i>concl'd.</i>	
LVII—Miscellaneous Adjustments between Central and State and Union Territory Governments—	
Contributions from the Central Government on account of Administration of the Petroleum Act.	10,007
Contributions from the Central Government on account of Administration of the Explosives Act.	3,886
Contributions from the Central Government on account of Administration of the Indian Arms Act.	68,673
Contributions from the Central Government on account of Administration of the Rice Milling Industry (Regulation) Act.	4,411
Total ..	86,977
LVIII—Dividends, etc., from Commercial and Other Undertakings—	
Government Commercial and Industrial Undertakings	1,49,391
Other Commercial and Industrial Undertakings	67,403
Total ..	2,16,794
Total J—Contributions and Miscellaneous Adjustments ..	38,77,02,530
K—EXTRAORDINARY ITEMS—	
LXIA—Receipts connected with the National Emergency—	
Civil Defence	3,47,513
Other Receipts—	
Miscellaneous	31,04,661
Total ..	34,52,174
Total K—Extraordinary Items ..	34,52,174
Total—Revenue ..	1,98,98,51,973

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

Heads.	Actuals for 1967-68.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
A—COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUES—			
4—Taxes on Income other than Corporation Tax—			
Collection of Tax on Agricultural Income	..	8,67,053	8,67,053
Total	..	8,67,053	8,67,053
9—Land Revenue—			
Charges of administration	97,30,598	97,30,598
Management of Government Estate	42,615	42,615
Survey, Settlement and Record Operations	61,38,554	61,38,554
Land Records	68,578	68,578
Expenditure in connection with ex-Zamindari Estates.	17,955	4,20,21,442
Total	..	17,955	5,80,01,787
10—State Excise Duties—			
Superintendence	19,10,530	19,10,530
District Executive Establishment	68,83,785	68,83,785
Cost of Opium supplied to State Excise Department.	1,02,386	1,02,386
Total	..	88,96,701	88,96,701
11—Taxes on vehicles—			
Charges of Collection under Motor Vehicles Acts.	..	16,47,169	16,47,169
Total	..	16,47,169	16,47,169

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

Heads.	Actuals for 1967-68.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
A—COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUES—<i>contd.</i>			
12—Sales Tax—			
Collection Charges	52,23,427	52,23,427
Total	52,23,427	52,23,427
13—Other Taxes and Duties—			
Collection Charges—			
Entertainment Tax	1,36,883	1,36,883
Betting Tax	20,000	20,000
Charges under the Electricity Acts	12,07,564	12,07,564
Taxes on Entry of Goods in Local Areas	5,23,290	5,23,290
Total	18,87,737	18,87,737
14—Stamps—			
A—Non-Judicial—			
Superintendence	2,00,710	2,00,710
Charges for the sale of stamps	20,20,504	20,20,504
Cost of stamps supplied from Central Stamp Stores.	1,04,085	1,04,085
B—Judicial—			
Superintendence	1,00,278	1,00,278
Charges for the sale of stamps	74,464	74,464
Cost of stamps supplied from Central Stamps Stores.	1,08,308	1,08,308
Total	26,08,299	26,08,299

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

Heads.	Actuals for 1967-68.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
A—COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUES—<i>concl.</i>			
15—Registration Fees—			
Superintendence .. .. .	..	1,82,874	1,82,874
District Charges .. .. .	..	64,46,577	64,46,577
Total .. .. .	...	66,29,451	66,29,451
Total A—Collection of Taxes, Duties and Other Principal Revenues.	<i>17,955</i>	8,57,61,624	8,57,79,579
B—DEBT SERVICES—			
16—Interest on Debt and other Obligations—			
A—Interest on Public Debt and Other Obligations—			
I—Interest on Ordinary Debt—			
(i) Debt raised in India—			
1. Interest on Permanent Loans ..	3,07,88,454	..	3,07,88,454
2. Discount on loans	2,24,000	..	2,24,000
3. Floating Loans—			
Interest on other Floating Loans ..	41,75,550	..	41,75,550
4. Other items—Management of Debt ..	51,890	..	51,890
5. Interest on Other Loans	75,88,951	..	75,88,951
Total—Interest on Ordinary Debt ..	4,28,28,845	..	4,28,28,845
2—Interest on Unfunded Debt—			
5—State Provident Funds—			
Interest on General Provident Fund ..	89,59,733	..	89,59,733
Interest on Indian Civil Service Provident Fund.	43,375	..	43,375
Interest on Indian Civil Service (Non-European Members) Provident Fund.	28,676	..	28,676
Interest on All-India Services Provident Funds.	2,22,070	..	2,22,070
Interest on Contributory Provident Fund	2,61,003	..	2,61,003
Total—2—Interest on Unfunded Debt	95,14,857	..	95,14,857

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

Heads.	Actuals for 1967-68.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
B—DEBT SERVICES—<i>concl'd.</i>			
16—Interest on Debt and Other Obligations—<i>concl'd.</i>			
3—Interest on Other Obligations—			
Miscellaneous	51,868	36	51,904
Interest on Compensation money payable to Landholders.	60,048	36,40,244	37,00,292
Total—3—Interest on Other Obligations ..	1,11,916	36,40,280	37,52,196
Total—1, 2 and 3 ..	5,24,55,618	36,40,280	5,60,95,898
B—Interest on Inter-Governmental Debt—			
Interest paid to the Central Government	6,05,21,242	..	6,05,21,242
Total ..	11,29,76,860	36,40,280	11,66,17,140
17—Appropriation for Reduction or Avoidance of Debt—			
Sinking Funds	5,26,75,000	..	5,26,75,000
Total ..	5,26,75,000	..	5,26,75,000
Total B—Debt Services ..	16,56,51,860	36,40,280	16,92,92,140
C—ADMINISTRATIVE SERVICES—			
18—Parliament, State and Union Territory Legislatures—			
B—State and Union Territory Legislatures—			
Legislative Council	32,133	3,72,684	4,04,817
Legislative Assembly	41,939	16,06,805	16,48,744
State and Union Territory Legislature Secretariat.	..	12,34,304	12,34,304
C—Elections—			
Other Election charges .. .. .	..	18,17,453	18,17,453
Total ..	74,072	50,31,246	51,05,318

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

Heads.	Actuals for 1967-68.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
C—ADMINISTRATIVE SERVICES—<i>contd.</i>			
19—General Administration—			
A—President, Vice-President, Heads of States and Union Territories, Cabinet and Ministers—			
Emoluments and/or allowances of the Governor.	66,000	..	66,000
Secretariat Staff of the Governor ..	2,64,071	..	2,64,071
Staff and Household of the Governor ..	2,44,936	..	2,44,936
Entertainment and Hospitality Expenses	34,797	79,447	1,14,244
Expenditure from Contract Allowance ..	2,10,531	..	2,10,531
Tour Expenses	51,528	..	51,528
Ministers .. .. .	..	11,02,612	11,02,612
C—Secretariat and Attached Offices—			
Civil Secretariat	20,433	2,69,38,710	2,69,59,143
Public Service Commission	7,65,430	..	7,65,430
Board of Revenue, Financial Commissioner and Establishments.	..	10,36,929	10,36,929
Local Fund Audit Establishments ..	..	7,35,108	7,35,108
D—Commissioners—			
Commissioners .. .. .	..	7,25,692	7,25,692
E—District Administration—			
General Establishments .. .. .	..	1,93,51,487	1,93,51,487
Subdivisional Establishments .. .. .	..	53,05,769	53,05,769
Other Establishments .. .. .	..	1,47,653	1,47,653
F—Works—			
Original Works .. .. .	..	93,230	93,230
G—Miscellaneous—			
Discretionary Grants by Heads of States, etc.	24,943	54,875	79,818
Miscellaneous .. .. .	..	25,45,169	25,45,169
Rehabilitation Programme .. .. .	..	6,27,025	6,27,025
Charges in England—			
Share of cost of the High Commissioner's Establishment debitable to State Government.	..	11,628	11,628
Total ..	16,82,669	5,87,55,334	6,04,38,003

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

Heads.	Actuals for 1967-68.		
	<i>Charged.</i>	<i>Voted.</i>	<i>Total.</i>
	Rs.	Rs.	Rs.
C—ADMINISTRATIVE SERVICES—<i>contd.</i>			
21—Administration of Justice—			
High Courts	55,59,685	..	55,59,685
Law Officers .. .. .	..	24,92,959	24,92,959
Administrator-General and Official Trustee .. .. .	..	4,93,289	4,93,289
Sheriff and Reporter	81,036	1,47,072	2,28,108
Official Assignee .. .. .	..	1,24,212	1,24,212
Official Receiver .. .. .	..	2,69,522	2,69,522
Coroner's Court .. .. .	..	20,149	20,149
Presidency Magistrate's Court .. .. .	..	10,18,837	10,18,837
Civil and Sessions Courts .. .. .	..	1,11,78,920	1,11,78,920
Court of Small Causes .. .. .	..	5,01,332	5,01,332
Criminal Courts .. .. .	..	81,437	81,437
Charges in England—			
Miscellaneous	1,393	..	1,393
Total	56,42,114	1,63,27,729	2,19,69,843
22—Jails—			
Jails .. .. .	..	2,01,53,192	2,01,53,192
Jail Manufactures .. .. .	..	8,15,564	8,15,564
Total .. .. .	..	2,09,68,756	2,09,68,756

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

Heads.	Actuals for 1967-68.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
C—ADMINISTRATIVE SERVICES—<i>concl'd.</i>			
23—Police—			
Presidency Police	10,253	4,81,58,964	4,81,69,217
Superintendence .. ..	..	14,01,691	14,01,691
District Executive Force	1,096	9,41,78,059	9,41,79,155
Police Training Schools and Colleges .. ..	..	17,19,032	17,19,032
Village Police .. ..	..	18,505	18,505
Special Police .. ..	..	24,08,505	24,08,505
Railway Police .. ..	..	41,47,667	41,47,667
Criminal Investigation Department .. ..	..	48,53,353	48,53,353
Works .. ..	..	6,51,659	6,51,659
Miscellaneous .. ..	..	3,03,84,328	3,03,84,328
Charges in England—			
Miscellaneous .. ..	..	371	371
<i>Deduct</i> —Amounts recovered from other Governments, Departments, etc. .. ..	..	-1,51,75,099	-1,51,75,099
Total	11,349	17,27,47,035	17,27,58,384
26—Miscellaneous Departments—			
Administration of Indian Partnership Act, 1932. .. ..	..	46,512	46,512
Administration of Money-Lenders Act .. ..	..	24,572	24,572
Administration of the Citizenship Act, 1955 .. ..	..	2,17,715	2,17,715
Fire Services .. ..	..	70,75,077	70,75,077
National Savings Organisations .. ..	..	1,81,990	1,81,990
Controller of Rents .. ..	..	6,69,544	6,69,544
Miscellaneous	12,303	3,80,14,457	3,80,26,760
Total	12,303	4,62,09,867	4,62,22,170
Total C—Administrative Services	74,22,507	32,00,39,967	32,74,62,474
D—SOCIAL AND DEVELOPMENTAL SERVICES—			
27—Scientific Departments—			
Grants-in-aid and Donations to Scientific Societies and Institutes. .. ..	..	60,100	60,100
Total .. ..	..	60,100	60,100

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

Heads:	Actuals for 1967-68.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
D--SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>			
28—Education—			
A—University—			
Grants to Universities	72,68,000	72,68,000
Government Arts Colleges	82,91,868	82,91,868
Grants to non-Government Arts Colleges..	..	1,73,45,782	1,73,45,782
Government Professional Colleges	67,55,693	67,55,693
Grants to non-Government Professional Colleges.	..	47,59,337	47,59,337
B—Secondary—			
Government Secondary Schools	62,88,292	(a) 62,88,292
Direct grants to non-Government Secondary Schools.	..	8,52,77,860	8,52,77,860
C—Primary—			
Direct grants to non-Government Primary Schools.	..	1,39,49,748	1,39,49,748
Grants to local bodies for primary education	..	8,88,67,314	8,88,67,314
D—Special—			
Government Special Schools	15,69,409	15,69,409
Direct grants to non-Government Special Schools.	..	31,91,518	31,91,518
F—General—			
Direction	13,92,760	13,92,760
Inspection	28,09,112	28,09,112
Scholarships	6,88,745	6,88,745
Development Schemes	17,32,10,605	17,32,10,605
Miscellaneous	3,56,97,305	3,56,97,305
Amount transferred to the Fund for promotion of education amongst educationally backward classes.	..	11,24,000	11,24,000
Expenditure for promotion of education amongst educationally backward classes.	..	10,61,714	10,61,714
Deduct—Amount met from the Reserve Funds and Deposit Accounts—			
Amount met from Fund for promotion of education amongst educationally backward classes.	..	-10,61,714	-10,61,714
Charges in England—			
Leave Salaries and Deputation Pay	40,137	40,137
Government Scholarships	28,125	28,125
Miscellaneous	1,53,947	1,53,947
Total	45,87,09,557	45,87,09,557

(a) Excludes Rs. 16,000 met out of Contingency Fund during the year 1967-68 and not recouped to the Fund till the close of the year.

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

Heads.	Actuals for 1967-68.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—contd.			
29—Medical—			
Medical Establishment	88,51,466	88,51,466
Hospital and Dispensaries	6,77,04,992	6,77,04,992
Grants for Medical Purposes	12,26,382	12,26,382
Medical Colleges and Schools	84,80,493	84,80,493
Mental Hospital	16,22,227	16,22,227
Chemical Examiner	1,40,530	1,40,530
Provincialisation of Sadar and Subdivisional Hospitals. Works	1,66,75,589	1,66,75,589
Miscellaneous	7,58,202	7,58,202
Suspense	5,71,434	5,71,434
Development Schemes	1,04,36,793	1,04,36,793
Charges in England—			
Miscellaneous	162	162
<i>Deduct—Amount not from the Reserve Funds and Deposit Accounts—Amount met from the General Reserve Fund for Cooch Behar.</i>	..	—48,000	—48,000
Total	15,32,61,229	15,32,61,229
30—Public Health—			
Public Health Establishment	1,62,47,097	1,62,47,097
Grants for Public Health purposes	49,635	49,635
Expenses in connection with epidemic diseases. Bacteriological Laboratories	15,45,378	15,45,378
Pasteur Institutes	3,91,854	3,91,854
Leprosy	2,13,451	2,13,451
Works	12,19,961	12,19,961
Suspense	5,98,446	5,98,446
Development Schemes	—29,83,829	—29,83,829
Miscellaneous	4,24,33,457	4,24,33,457
Total	6,03,71,953	6,03,71,953

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

Heads.	Actuals for 1967-68.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>			
31—Agriculture—			
Direction	7,69,620	7,69,620
Superintendence	23,12,321	23,12,321
Experimental Farms	39,37,171	39,37,171
Agricultural Demonstration and Propaganda including Public exhibitions and fairs.	..	5,33,088	5,33,088
Agricultural Experiments and Research	25,50,763	25,50,763
Botanical and other Public Gardens	25,423	25,423
Expenditure on Agricultural Improvement	29,43,433	29,43,433
<i>Deduct—Amount met from the Reserve Funds and Deposit Accounts—</i>			
Amount met from Deposit Account of grants made by the Indian Council of Agricultural Research.	..	—2,77,160	—2,77,160
Grants-in-aid, Contributions, etc.	49,330	49,330
Fisheries	50,36,517	50,36,517
Development Schemes	12,15,72,430	12,15,72,430
<i>Charges in England—</i>			
Miscellaneous	126	126
Total	13,94,53,062	13,94,53,062
33—Animal Husbandry—			
Superintendence	24,23,571	24,23,571
Veterinary Education and Research	37,63,876	37,63,876
Subordinate establishment	7,19,185	7,19,185
Hospitals and Dispensaries	16,07,071	16,07,071
Breeding Operations	9,45,306	9,45,306
Prizes	631	631
Miscellaneous	3,83,202	3,83,202
Development Schemes	82,14,042	82,14,042
Total	1,80,56,884	1,80,56,884

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

Heads.	Actuals for 1967-68.		
	<i>Charged.</i>	<i>Voted.</i>	<i>Total.</i>
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>			
34—Co-operation—			
Superintendence	43,49,824	43,49,824
Grants-in-aid	26,485	26,485
Miscellaneous	24,175	24,175
Transfer to the State Agricultural Credit Relief and Guarantee Fund.	..	10,000	10,000
Transfer to State Co-operative Development Fund.	..	5,000	5,000
Development Schemes	51,20,271	51,20,271
<i>Deduct—Amount met from the Reserve Fund and Deposit Accounts—</i>			
Amount met from the State Co-operative Development Fund.	..	— 66,500	— 66,500
Total	94,69,055	94,69,055
35—Industries—			
Industries	1,96,53,496	1,96,53,496
Cottage and Small Scale Industries	1,17,72,701	1,17,72,701
Cinchona Plantations	45,78,561	45,78,561
Works	84,534	84,534
Development Schemes	1,29,35,610	1,29,35,610
Total	4,90,24,902	4,90,24,902

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

Heads,	Actuals for 1967-68.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>			
37—Community Development Projects, National Extension Service and Local Development Works—			
A—Community Development Projects—			
Supervision	5,26,150	5,26,150
Project/Block Headquarters	40,26,955	40,26,955
Animal Husbandry and Agricultural Extension.	..	19,79,273	19,79,273
Health and Rural Sanitation	3,07,804	3,07,804
Education	5,61,697	5,61,697
Social Education	10,02,238	10,02,238
Communication	5,73,667	5,73,667
Rural Arts, Crafts and Industries	10,19,113	10,19,113
B—National Extension Service—			
Recurring Expenditure on Personnel retained on National Extension Service pattern.	..	3,15,93,190	3,15,93,190
C—Local Development Works—			
Project/Block Headquarters	6,69,663	6,69,663
Development Schemes	4,59,791	4,59,791
Total	4,27,19,541	4,27,19,541
38—Labour and Employment—			
Labour	13,32,475	13,32,475
Factories	7,00,922	7,00,922
Inspector of Steam Boilers	4,42,149	4,42,149
Employment and Training	17,12,647	17,12,647
Miscellaneous	11,04,282	11,04,282
Development Schemes	2,94,23,316	2,94,23,316
Employees' State Insurance Scheme	83,54,634	83,54,634
Total	4,30,70,425	4,30,70,425

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

Heads.	Actuals for 1967-68.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>concl'd.</i>			
39—Miscellaneous Social and Developmental Organisation—			
Statistics	1,73,777	1,73,777
Preservation and Translation of Ancient Manuscripts.	..	6,200	6,200
Welfare of Scheduled Tribes, Castes and other Backward Classes.	..	45,39,005	45,39,005
Works	44,084	44,084
Suspense	-1,86,153	-1,86,153
Miscellaneous	81,96,497	81,96,497
Development Schemes	1,68,95,424	1,68,95,424
Total	2,96,68,834	2,96,68,834
. Total D—Social and Developmental Service	1,00,38,65,542	1,00,38,65,542
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—			
42—Multipurpose River Schemes—			
A—Working Expenses—			
Damodar Valley Project—(A)—			
Maintenance and Repairs	47,98,880	47,98,880
Establishment	46,952	46,952
Tools and Plant	2,38,480	2,38,480
Suspense	-1,27,353	-1,27,353
Deduct—Receipts and recoveries on Capital Account	-32,064	-32,064
Total	49,24,895	49,24,895

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

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

Heads.	Actuals for 1967-68.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
B—MULTIPURPOSE RIVER SCHEME, IRRIGATION AND ELECTRICITY SCHEMES—<i>contd.</i>			
B—Interest—			
Kangsabati Reservoir Project	1,02,50,680	1,02,50,680
Mayurakshi Reservoir Project	87,77,088	87,77,088
Total	1,90,27,768	1,90,27,768
C—Other Revenue Expenditure—			
Preliminary Expenses	46,35,873	46,35,873
Grand Total	2,85,88,536	2,85,88,536
43—Irrigation, Navigation, etc. (Commercial)—			
A—Irrigation Works—			
(b) Unproductive Works—			
(i) Working expenses—			
Extension and Improvements	9,320	9,320
Maintenance and Repairs	16,64,807	16,64,807
Establishment	14,11,614	14,11,614
Tools and Plant	51,122	51,122
(ii) Interest—			
Interest	16,23,103	16,23,103
Total A—Irrigation Works	47,59,966	47,59,966

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

Heads.	Actuals for 1967-68.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—<i>contd.</i>			
43—Irrigation, Navigation, etc. (Commercial) <i>concd.</i>			
B—Navigation, Embankment and Drainage Works—			
(b) Unproductive Works—			
(i) Working expenses—			
Extensions and Improvements	31,392	31,392
Maintenance and Repairs	11,49,167	11,49,167
Establishment	4,12,634	4,12,634
Tools and Plant	30,835	30,835
(ii) Interest—			
Interest	25,18,213	25,18,213
Total B—Navigation, etc.	41,42,241	41,42,241
Total	89,02,207	89,02,207
44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—			
A—Irrigation Works—			
(i) Works—			
Maintenance and Repairs	50,962	50,962
Establishment	54,416	54,416
Tools and Plant	909	909
Development Schemes	9,58,924	9,58,924
Total	10,65,211	10,65,211
(ii) Miscellaneous Expenditure—			
Establishment	25,72,447	25,72,447
Tools and Plant	34,642	34,642
Miscellaneous	2,61,005	2,61,005
Suspense	41,538	41,538
Total	29,09,632	29,09,632
Total A—Irrigation Works	39,74,843	39,74,843

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

Heads.	Actuals for 1967-68.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—<i>concl.</i>			
44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—<i>concl.</i>			
B—Navigation, Embankment and Drainage Works—			
(i) Works—			
Works .. .. .	..	81,803	81,803
Extension and Improvements .. .. .	..	4,615	4,615
Maintenance and Repairs	940	1,74,60,369	1,74,61,309
Establishment .. .. .	..	36,95,033	36,95,033
Tools and Plant .. .. .	..	2,63,639	2,63,639
Suspense .. .. .	..	—8,07,786	—8,07,786
Development Schemes .. .. .	..	10,89,229	10,89,229
Total	940	2,17,86,902	2,17,87,842
(ii) Miscellaneous Expenditure—			
Establishment .. .. .	..	39,223	39,223
Tools and Plant .. .. .	..	4,758	4,758
Miscellaneous .. .. .	..	2,50,581	2,50,581
Grants-in-aid .. .. .	..	975	975
Total .. .. .	..	2,95,537	2,95,537
Total B—Navigation, etc.	940	2,20,82,439	2,20,83,379
Grand Total	940	2,60,57,282	2,60,58,222
Total E—Multipurpose River Schemes, Irrigation and Electricity Schemes.	940	6,35,48,025	6,35,48,965

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

Heads.	Actuals for 1967-68.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
F—PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS—			
50—Public Works—			
Original Works—Buildings—			
Land Revenue	43,167	43,167
Other Taxes and Duties	6,147	6,147
Registration Fees	20,224	20,224
General Administration	14,800	1,98,348
Administration of Justice	..	1,36,410	1,36,410
Jails	34,805	34,805
Police	2,47,921	2,47,921
Miscellaneous Departments	..	2,49,248	2,49,248
Education	47,307	47,307
Medical	74,481	74,481
Public Health	481	481
Agriculture	2,175	2,175
Animal Husbandry	7,903	7,903
Industries	2	2
Public Works	1,18,798	1,18,798
Stationery and Printing	2,165	2,165
Original Works—Communications	..	5,941	1,30,66,371
			1,30,72,312
Repairs—Buildings—			
Land Revenue	49,867	49,867
Excise Duties	44,383	44,383
Other Taxes and Duties	98,822	98,822
Registration Fees	59,775	59,775
General Administration	13,18,323	22,98,178
Administration of Justice	..	6,28,658	6,28,658
Jails	7,90,775	7,90,775
Police	21,18,866	21,18,866
Miscellaneous Departments	..	8,40,475	8,40,475
Education	12,83,624	12,83,624

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

Heads.	Actuals for 1967-68.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
F—PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS—<i>concl.</i>			
50—Public Works—<i>concl.</i>			
Repairs-Buildings—			
Medical	38,31,120	38,31,120
Public Health	1,56,516	1,56,516
Agriculture	1,65,428	1,65,428
Animal Husbandry	1,76,987	1,76,987
Co-operation	1,431	1,431
Industries	2,11,245	2,11,245
Public Works	18,11,116	18,11,116
Ports and Pilotage	898	898
Stationery and Printing	26,121	26,121
Communications	2,84,62,460	2,84,62,460
Miscellaneous	86,441	86,441
Establishment	1,86,525	1,32,03,238
Tools and Plant	6,662	16,15,232
Furniture	3,305	3,305
Grants-in-aid	32,672	39,34,955
Suspense	19,454	65,61,261
Development Schemes	14,14,693	14,14,693
<i>Deduct</i> —Amount met from subventions from Central Road Fund.	..	—26,29,786	—26,29,786
<i>Deduct</i> —Amount met from the Reserve Funds and Deposit Accounts—Amount met from the General Reserve Fund for Cooch-Bihar.	..	—3,183	—3,183
Total	15,84,377	8,14,98,854
51A—Greater Calcutta Development Schemes—Development Schemes (a).	..	51,59,339	51,59,339
Total	51,59,339	51,59,339
Total—F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.	..	15,84,377	8,66,58,193

(a) The Budget Estimates for 1967-68 do not indicate the details by prescribed minor heads under this Major head. The classification shown here follows that shown in the Budget Estimates.

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

Heads.	Actuals for 1967-68.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
G—TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS)—			
53—Ports and Pilotage—			
Charges for Pooled Launches	9,31,951	9,31,951
Ports Establishments	16,495	16,495
Works	52,626	52,626
Miscellaneous	11,01,048	11,01,048
Development Schemes	14,505	14,505
Total	21,16,625	21,16,625
57—Road and Water Transport Schemes—			
A—Road Transport—			
(i) Working expenses—			
Direction	1,58,516	1,58,516
Operation	46,94,369	46,94,369
(ii) Interest—			
Interest	4,03,000	4,03,000
Total	48,52,885	52,55,885
Total G—Transport and Communications (other than Roads).		4,03,600	69,69,510
I—MISCELLANEOUS—			
64—Famine Relief—			
A—Famine Relief—			
Salaries and Establishment	1,55,92,808	1,55,92,808
Gratuitous Relief	4,64,98,278	4,64,98,278
Works	3,22,051	3,22,051
Rehabilitation Programme	31,50,910	31,50,910
Miscellaneous	1,43,94,833	(a) 1,43,94,833
Deduct—Amount transferred from West Bengal Famine Insurance Fund.	—80,00,000	—80,00,000
B—Transfer to West Bengal Famine Insurance Fund.	80,00,000	80,00,000
Total	7,99,58,880	7,99,58,880

(a) Includes Rs. 131 met out of Contingency Fund during 1966-67 and recouped to the Fund during 1967-68.

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

Heads.	Actuals for 1967-68.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
I—MISCELLANEOUS—<i>contd.</i>			
65—Pension and Other Retirement Benefits—			
Superannuation and Retired Allowances ..	4,77,229	2,04,29,344	2,09,06,573
Compassionate Allowance	1,467	1,467
Gratuities	38,92,285	38,92,285
Pensions for distinguished and meritorious services.	..	7,110	7,110
Allowances and gratuities to Political Sufferers, their families and institutions.	..	5,67,943	5,67,943
Donations to Provident Funds	2,93,535	2,93,535
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	3,875	3,875
Other Civil Services in India	89,863	89,863
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments and concerns.	..	-5,15,162	-5,15,162
Total ..	4,77,229	2,50,62,600	2,55,39,829
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 (i. e., those merged in the States).	..	1,27,829	1,27,829
Charges in England—			
Allowances for relatives of the Ruler of Cooch Behar.	..	15,355	15,355
Total	1,43,184	1,43,184

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

Heads.	Actuals for 1967-68.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
I—MISCELLANEOUS—<i>contd.</i>			
68—Stationery and Printing—			
I—Stationery—			
Stationery Offices and Stores	3,79,421	3,79,421
Purchase of Stationery Stores	31,21,927	31,21,927
Discount on plain paper used with stamps.	..	3,613	3,613
Purchase of plain paper used with stamps.	..	1,20,786	1,20,786
<i>Deduct</i> —Amounts recovered from other Governments, Departments, etc.	..	-5,84,212	-5,84,212
II—Printing—			
Government Presses	65,45,516	65,45,516
Printing at Private Presses	24,041	24,041
Cost of printing work done by other Governments.	..	1,041	1,041
Total	96,12,133	96,12,133
70—Forest—			
Conservancy and Works	14,942	50,14,309
Establishment	80,89,591	(a) 80,89,501
Grants-in-aid, Contributions, etc.	..	20,466	20,466
Parks and Gardens	4,27,315	4,27,315
Development Schemes	1,11,81,460	1,11,81,460
Total	14,942	2,47,33,141

(a) Excludes Rs. 383 met out of Contingency Fund during the year 1967-68 and not re-
couped to the Fund till the close of the year.

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

Heads.	Actuals for 1967-68.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
I—MISCELLANEOUS—<i>concl.</i>			
71—Miscellaneous—			
Donations for Charitable purposes .. ..	..	5,13,563	5,13,563
Special Commissions of Enquiry .. ..	..	4,47,317	4,47,317
Petty Establishments .. ..	..	32,80,809	32,80,809
Irrecoverable temporary loans and advances written off. .. ..	..	4,753	4,753
Expenditure on displaced persons .. ..	..	2,59,14,570	2,59,14,570
Irrecoverable loans to displaced persons written off. .. ..	..	1,36,91,978	1,36,91,978
Charges in connection with the Village Panchayats Act. .. ..	..	54,34,372	54,34,372
Grants-in-aid, Contributions, etc.	8,85,316	3,11,69,769	3,20,55,085
Expenditure on account of State Prisoners and Detenus. .. ..	..	811	811
Miscellaneous and unforeseen charges	57,062	2,09,63,619	2,10,20,681
Development Schemes .. ..	..	2,32,03,420	2,32,03,420
Loss or gain by exchange .. ..	..	1,768	1,768
Total	9,42,378	12,46,26,749	12,55,69,127
Total I—Miscellaneous	14,34,549	26,41,36,687	26,55,71,236
J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS—			
76—Other Miscellaneous Compensations and Assignments—			
Other Miscellaneous Assignments, Compensations, etc.—			
Land Revenue .. ..	..	25,13,105	25,13,105
Taxes on Vehicles	6,75,000	..	6,75,000
Total	6,75,000	25,13,105	31,88,105
Total J—Contributions and Miscellaneous Adjustments.	6,75,000	25,13,105	31,88,105

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

Heads.	Actuals for 1967-68.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
K—EXTRAORDINARY ITEMS—			
78—Pre-partition Payments—			
Miscellaneous Departments	1,801	1,801
Total	1,801	1,801
78A—Expenditure connected with the National Emergency—			
Civil Defence—			
Air Raid Precautions	1,16,13,357	1,16,13,357
Miscellaneous	9,43,280	9,43,280
Other Expenditure—			
Miscellaneous	1,44,10,241	1,44,10,241
<i>Deduct</i> —Amounts recovered from other Governments, Departments, etc.	—1,32,232	—1,32,232
Total	2,68,34,646	2,68,34,646
Total K—Extraordinary Items	2,68,36,447	2,68,36,447
Grand Total—Expenditure on Revenue Account	<i>17,71,90,188</i>	1,86,39,69,380	2,04,11,59,568
CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT.			
AA—CAPITAL ACCOUNT OF SECURITY PRINTING PRESS AND COMPENSATION ON THE ABOLITION OF ZAMINDARY SYSTEM OUTSIDE THE REVENUE ACCOUNT—			
92—Payments of Compensation to Land holders, etc., on the abolition of the Zamindari System.			
Compensation	1,87,71,940	1,87,71,940
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	—63,704	—63,704
Total	1,87,08,236	1,87,08,236

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

Heads.	Actuals for 1967-68.		
	Charged.	Voted.	Total
	Rs.	Rs.	Rs.
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, Bhajanghat.	4,732	4,732
Development Schemes	3,38,83,442	3,38,83,442
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	-92,224	-92,224
Total	3,37,95,950	3,37,95,950
96—Capital Outlay on Industrial and Economic Development—			
Investment in Government Commercial and Industrial Undertakings.	16,924	16,924
Investment in Co-operative Societies	5,58,500	5,58,500
Development Schemes	1,36,18,093	1,36,18,093
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	-1,14,010	-1,14,010
Total	1,40,79,507	1,40,79,507
EE—CAPITAL ACCOUNT OF MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT—			
98—Capital Outlay on Multipurpose River Schemes—			
Development Schemes—Mayurakshi Reservoir Project—			
Messanjore Dam Works	6,245	6,245
Suspense	-11,055	-11,055
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	-1	-1
Total	-4,811	-4,811

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

Heads.	Actuals for 1967-68.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
EE—CAPITAL ACCOUNT OF MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT—<i>contd.</i>			
98—Capital Outlay on Multipurpose River Schemes—<i>contd.</i>			
Barrage and Irrigation Works	7,98,235	7,98,235
Establishment — — —	..	26,175	26,175
Suspense	16,848	16,848
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	—20,52,052	—20,52,052
Total	—12,10,794	—12,10,794
Total—Mayurakshi, etc.	—12,15,605	—12,15,605
Kansabati Reservoir Project—			
Works	3,51,58,654	3,51,58,654
Establishment	24,21,952	24,21,952
Tools and Plant	2,13,828	2,13,828
Suspense	—39,33,529	—39,33,529
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	—4,201	—4,201
Total—Kansabati, etc.	3,38,56,704	3,38,56,704

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

Heads.	Actuals for 1967-68.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
EE—CAPITAL ACCOUNT OF MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT—<i>contd.</i>			
98—Capital Outlay on Multipurpose River Schemes—<i>concl'd.</i>			
Damodar Valley Project—			
I—Advances to the Damodar Valley Corporation—			
Works	25,47,932	25,47,932
Suspense	—2,003	—2,003
Amount Advanced	80,00,000	80,00,000
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	—20,00,276	—20,00,276
<i>Deduct</i> —Government's share of the Capital Outlay on the Damodar Valley Project.	—4,00,33,231	—4,00,33,231
II—Government's share of the Capital Outlay on the Damodar Valley Project.	4,00,33,231	4,00,33,231
Total—Damodar Valley Project	85,45,653	85,45,653
Total	4,11,86,752	4,11,86,752
99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—			
A—Irrigation Works—			
(2) Unproductive—			
Establishment	1,22,681	1,22,681
Tools and Plant	15,741	15,741
Total	1,38,422	1,38,422
Development Schemes—			
Works	7,19,931	7,19,931
Establishment	2,96,648	2,96,648
Total	10,16,579	10,16,579
Total—A—Irrigation, etc.	11,55,001	11,55,001

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

Heads,	Actuals for 1967-68.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
EE—CAPITAL ACCOUNT OF MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT—<i>concl'd.</i>			
99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—<i>concl'd.</i>			
B—Navigation, Embankment and Drainage Works—			
Development Schemes—			
Works	36,18,700	36,18,700
Establishment	15,63,162	15,63,162
Tools and Plant	1,76,710	1,76,710
Total—B—Navigation, etc. ..			53,58,572
Total ..			65,13,573
100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-commercial)—			
A—Irrigation Works—			
Development Schemes—			
Works	3,81,077	3,81,077
B—Navigation, Embankment and Drainage Works—			
Development Schemes—			
Works	49,57,972	49,57,972
Establishment	8,89,953	8,89,953
Tools and Plant	1,01,422	1,01,422
Total—B—Navigation, etc. ..			59,49,347
Total ..			63,30,424

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

Heads.	Actuals for 1967-68.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
FF—CAPITAL ACCOUNT OF PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS OUTSIDE THE REVENUE ACCOUNT—			
103—Capital Outlay on Public Works—Original Works—Buildings—			
State Excise Duties	62,110	62,110
Registration Fees	61,204	61,204
General Administration	21,917	6,92,502	7,14,419
Administration of Justice	3,63,822	3,63,822
Jails	1,53,177	1,53,177
Police	32,93,332	32,93,332
Miscellaneous Departments	1,07,065	1,07,065
Education	—67	(a) —67
Medical	2,07,339	2,07,339
Agriculture	120	120
Animal Husbandry	339	339
Industries	200	200
Public Works	1,82,702	1,82,702
Stationery and Printing	328	328
Road Development Department	1,29,001	1,29,001
Original Works—Communications	10,194	2,75,64,177	2,75,74,371
Original Works—Miscellaneous	58,793	58,793
Establishment	73,93,467	73,93,467
Tools and Plant	36,78,537	36,78,537
Grants-in-aid	2,652	2,652
Suspense	—2,56,769	—2,56,769
Development Schemes	2,39,305	1,82,46,456	(b) 1,84,85,761
Deduct—Receipts and Recoveries on Capital Account.	..	—12,45,571	—12,45,571
Total	2,71,416	6,06,94,916	6,09,66,332

(a) *Minus* figure is due to write-back of expenditure.

(b) Excludes Rs. 64,409 met out of Contingency Fund during 1967-68 and not recouped to the Fund till the close of the year.

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

Heads.	Actuals for 1967-68.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
FF—CAPITAL ACCOUNT OF PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS OUTSIDE THE REVENUE ACCOUNT—<i>concl'd.</i>			
106—A—Capital Outlay on Greater Calcutta Development Scheme—			
Development Schemes (a)	88,67,743	88,67,743
Total	88,67,743	88,67,743
109—Capital Outlay on Other Works—			
Original Works—			
Housing Department	99,26,307	99,26,307
Irrigation and Waterways Department—			
Salt Lake Reclamation Scheme	4,04,16,160	4,04,16,160
Development Schemes—			
Kanchrapara Area Development Scheme	24,52,465	24,52,465
Development and Administration of Industries at Durgapur.	71,735	29,97,834	30,69,569
Housing Scheme	57,01,840	57,01,840
Other Schemes	39,25,965	39,25,965
Silt Clearance and Completion of Calcutta Corporation's Outfall system from Bontola to Kultu.	7,009	7,009
Expenditure on displaced persons	2,74,192	34,79,388	37,53,580
Community Development Projects	10,66,769	10,66,769
Development of Digha	13,87,187	13,87,187
Health units—Special Hospitals for treatment of T. B. and Leprosy.	1,80,626	1,80,626
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	—2,29,35,786	—2,29,35,786
Total	3,45,927	4,86,05,764

(a) The Budget Estimates for 1967-68 do not indicate the details by prescribed minor heads under this major head. The classification shown here follows that shown in the Budget Estimates.

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

Heads.	Actuals for 1967-68.		
	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—			
A—Road Transport—			
Development Schemes—			
Motor Transport Services	18,55,297	18,55,297
Total	18,55,297	18,55,297
II—MISCELLANEOUS CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT—			
120—Payments of Commuted Value of Pensions—			
Payments in India	5,72,964	5,72,964
Total	5,72,964	5,72,964
124—Capital Outlay on Schemes of Government Trading.—(A)	..	1,37,365	9,21,79,874
Total	1,37,365	9,23,17,239
Total—Capital Expenditure Outside the Revenue Account.	..	7,54,708	33,33,91,000
Total—Expenditure	17,79,44,896	2,19,73,60,380

(A) For details by minor heads, refer statement no. 13.

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

Nature of Expenditure.	Expenditure during the year.	Expenditure to the end of the year.
1	2	3
	Rs.	Rs.
92—Payment of Compensation to Land-Holders, etc., on the abolition of the Zamindari System	1,87,08,236	22,58,24,274
95—Capital Outlay on Schemes of Agricultural Improve- ment and Research—		
Establishment of Seed Multiplication Farms ..	13,68,779	1,25,16,421
Deep Tubewell Irrigation	2,41,20,905	12,74,06,600
Greater Calcutta Milk Supply Scheme .. ..	..	43,59,096
Setting up of Agriculture Seed Stores	12,68,062	58,50,162
Seed Storage for every twenty villages .. ..	..	71,44,809
Improvement of Agricultural Schools and Training Centres.	3,00,160	34,68,634
Lift Irrigation from Rivers and Beels	55,93,789	2,56,07,001
Minor Irrigation	69,187	1,08,15,082
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	10,75,068	1,00,17,696
Total ..	3,37,95,950	20,71,85,501
96—Capital Outlay on Industrial and Economic Develop- ment—		
Development Programmes—		
Investment in shares of Kalyani Spinning Mill ..	..	1,58,21,000
Scheme for Industrial Centres .. ..	..	46,29,118
Industrial Estate at Kalyani	74,356	38,58,332
Scheme for setting up of three spinning mills ..	..	65,91,151
West Bengal Financial Corporation .. ..	..	31,77,000
Investment in shares of Co-operative Organisations ..	5,58,500	94,94,203

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.
1	2	3
	Rs.	Rs.
96—Capital Outlay on Industrial and Economic Development—<i>concl.</i>		
Establishment of Industrial Estates at Howrah ..	22,452	69,53,969
Contributions to the share capital of State Warehousing Corporation.	..	29,00,000
Investment in share capital for development of Agricultural Marketing Societies.	2,39,700	(a)27,74,620
Investment in share capital for additional assistance for Developing Co-operative Movement.	22,00,000	(b)45,33,900
Investment in share capital of West Bengal Small Industries Corporation.	2,00,000	45,59,506
Investment in share capital of West Bengal Industrial Development Corporation Ltd.	33,38,000	(c)38,38,000
Consumer Co-operative Societies	15,90,494	90,56,794
Investment in share capital of 25,000 Spindle Cotton Mills on Co-operative Basis.	10,00,000	(d)34,00,000
Setting up of units for processing Agricultural Products	4,20,000	1,00,35,300
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	45,49,925	2,52,01,858
<i>Deduct</i> —Receipts and Recoveries on Capital Account	-1,14,010	-73,25,584
Total ..	1,40,79,507	10,94,99,167

(a) Investment in share capital for development of Agricultural Marketing Societies previously included in "Other Schemes/Works" is now shown separately as the total expenditure is more than Rs. 25 lakhs.

(b) Investment in share capital for additional assistance for Developing Co-operative Movement previously included under "Other Schemes/Works" is now shown separately as the total expenditure is more than Rs. 25 lakhs.

(c) Investment in share capital of West Bengal Industrial Development Corporation Ltd. previously included under "Other Schemes/Works" is now shown separately as the total expenditure is more than Rs. 25 lakhs.

(d) Investment in share capital of "25,000 Spindle Cotton Mills on Co-operative Basis", previously included under "Other Schemes/Works" is now shown separately as the total expenditure is more than Rs. 25 lakhs.

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

Nature of Expenditure.	1	Expenditure during the year.	Expenditure to the end of the year.
		2	3
		Rs.	Rs.
98—Capital Outlay on Multipurpose River Schemes—			
Mayurakshi Reservoir Project		—12,15,605	15,87,58,172
Kansabati Reservoir Project		3,38,56,704	20,41,25,419
Damodar Valley Project		85,45,653	1,07,98,01,948
	Total ..	4,11,86,752	1,44,26,85,539
99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—			
A—Irrigation Works—			
2. Unproductive—			
Midnapore Canal .. .. .		..	83,06,728
Damodar Canal .. .. .		..	1,28,19,313
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.		11,55,001	94,34,016
	Total A—Irrigation, etc. ..	11,55,001	3,05,60,057
B—Navigation, Embankment and Drainage Works—			
2. Unproductive—			
Sonarpur-Arapanch Drainage Scheme .. .. .		..	94,67,819
Bagjola-Ghuni-Jatragachi Drainage Scheme .. .. .		..	88,77,031
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.		53,58,572	3,33,85,885
	Total B—Navigation, etc. ..	53,58,572	5,17,30,735
	Total—Irrigation, Navigation, etc.—Works ..	65,13,573	8,22,90,792
<i>Deduct</i> —Amount met out of Revenue .. .. .		..	—45,63,040
Net amount outside the Revenue Account ..		65,13,573	7,77,27,752

**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.
1	2	3
	Rs.	Rs.
100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-commercial)—		
A—Irrigation Works—		
Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	3,81,077	16,91,477
B—Navigation, Embankment and Drainage Works—		
Flood Protection Works in West Bengal ..	59,49,347	5,91,79,668
Total ..	63,30,424	6,08,71,145
101—Capital Outlay on Electricity Schemes—		
II—Thermo-Electric Schemes—		
Development Schemes—		
North Calcutta Rural Electrification Schemes ..	..	1,10,08,696
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	..	18,04,579
Total ..	..	1,28,13,275
103—Capital Outlay on Public Works—		
Original Works—Buildings—		
1. Administrative Services	91,66,777	16,00,58,194
2. Social and Developmental Services	6,23,428	98,74,729
Original Works—		
Communications	5,11,76,127	84,63,76,478
<i>Add—Pre-partition figures in lump</i> .. ..	..	96,03,670
Total ..	6,09,66,332	1,02,59,13,071

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.
1	2	3
	Rs.	Rs.
106A—Capital Outlay on Greater Calcutta Development Scheme.	88,67,743	3,40,55,538
109—Capital Outlay on Other Works—		
Original Works—Housing Department	99,26,307	3,68,63,163
Irrigation and Waterways Department—		
Salt Lake Reclamation Scheme	4,04,16,160	14,60,18,061
Development Schemes—		
Kanchrapara Area Development Scheme ..	24,52,465	2,32,44,077
Development and Administration of Industries at Durgapur.	30,69,569	34,48,09,300
Tollygunj Land Development Scheme .. ..	..	35,61,557
Housing Scheme	57,01,840	10,73,82,648
Other Schemes	39,25,965	9,29,62,872
Expenditure on displaced persons	41,30,959	16,52,84,898
Community Development Projects	10,66,769	3,17,40,547
Greater Calcutta Milk Supply Scheme .. ..	..	1,61,38,498
Special Hospitals for treatment of Tuberculosis and Leprosy.	1,80,626	(a)62,24,302
Development of Digha	13,87,187	56,07,524
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	7,009	69,68,230
Deduct—Receipts and Recoveries on Capital Account	-2,33,13,165	-6,91,98,606
Total ..	4,89,51,691	91,76,07,071

(a) The nomenclature of the scheme has been changed with effect from the year 1967-68.

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.
1	2	3
	Rs.	Rs.
114—Capital Outlay on Road and Water Transport Schemes—		
Development Schemes	18,55,297	(a)7,22,17,654
119—Capital Outlay on Forest .. .. .	..	13,500
120—Payments of Commuted Value of Pensions ..	5,72,964	76,09,983
124—Capital Outlay on Schemes of Government Trading—		
Grain Purchase Scheme—		
Gross Expenditure	15,48,94,457	7,19,28,09,213
<i>Deduct</i> —Receipts and Recoveries on Capital Account	—8,30,81,076	—7,26,35,09,811
<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	7,18,13,381	—19,90,10,005
Community Development Projects—		
Gross Expenditure	706	61,11,806
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..	—61,11,100
Net Expenditure	706	706

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

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

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

The balance amount represents the expenditure on Motor Transport Service.

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

Nature of Expenditure.	Expenditure during the year.	Expenditure to the end of the year.
1	2	3
	Rs.	Rs.
124—Capital Outlay on Schemes of Government Trading— concl'd.		
Other Miscellaneous Schemes—		
Gross Expenditure	87,82,159	28,81,63,458
<i>Deduct</i> —Receipts and Recoveries on Capital Account	—85,14,984	—29,08,29,162
Net Expenditure	2,67,175	—26,65,704
Construction of Boats Schemes—		
Gross Expenditure .. .. .	..	5,902
Net Expenditure .. .. .	..	5,902
Greater Calcutta Milk Supply Scheme	6,53,78,508	(a)24,16,08,116
<i>Deduct</i> —Receipts and Recoveries on Capital Account	—4,83,84,306	—23,45,28,633
Net Expenditure	1,69,94,202	70,79,483
Development Schemes—		
Gross Expenditure	32,41,775	4,70,79,157
Materials and equipments received under T. C. A. Programme—		
Malaria Eradication—Gross Expenditure .. .. .	..	1,25,53,276
<i>Deduct</i> —Amount transferred to the head—"30— Public Health".	..	—1,25,53,276
Total	9,23,17,239	—14,75,10,461
Grand Total	33,41,45,708	4,04,65,13,009

Note—The above figures do not include the capital expenditure transferable from Bihar as a result of the Bihar and West Bengal (Transfer of Territories) Act. Please see also explanatory note 4 below statement no. 8 at page 36.

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

**STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVESTMENTS
OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT
COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE
BANKS AND SOCIETIES, ETC., UP TO THE END OF 1967-68.**

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

Serial no.	Name of the concern.	Year(s) of investment.	Details of investment.	
			Type.	No. of shares/ debentures and percentage of Government investment to the total paid-up capital/ debentures.
1	2	3	4	5
1. Statutory corporations—				
	(i) West Bengal Financial Corporation.	1953-54 .. 1955-56	Ordinary shares	31,770 shares 31.77 per cent.
	(ii) West Bengal State Warehousing Corporation.	1957-58 .. 1960-61 1961-62 1962-63 1964-65	Ordinary shares	29,000 shares 60.42 per cent.
Total—Statutory corporation				
2. Government companies—				
	(i) Kalyani Spinning Mills Ltd.	1959-60 1960-61 1964-65	Equity shares	15,821 shares 100 per cent.
	(ii) West Bengal Small Industries Corporation.	1961-62 to 1967-68	Equity shares	44,997 shares 100 per cent.
	(iii) Durgapur Projects Ltd. ..	1961-62	Equity shares	1,50,000 shares 100 per cent.
	(iv) Durgapur Chemicals Ltd.	1964-65	Equity shares	13,70,010 shares 100 per cent.
	(v) National Projects Construction Corporation Ltd.	1963-64 1964-65	Equity shares	1,000 shares 6.6 per cent.
	(vi) Electro Medical and Allied Industries Ltd.	1961-62 1964-65 1966-67 1967-68	Equity shares	23,320 shares 100 per cent.

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT
BANKS AND SOCIETIES, ETC., UP TO THE END OF 1967-68.

Face value of each share/ debenture.	Amount invested up to the end of the year 1967-68.	Amount of dividend declar- ed/interest re- ceived and cre- dited to Govern- ment during the year.	Remarks.
6	7	8	9
	Rs.		
100	31,77,000	(a)	Earned a profit of Rs. 3.50 lakhs during 1967-68.
100	29,00,000	(a)	Profit earned during 1967-68 was Rs. 6.78 lakhs.
..	<u>60,77,000</u>		
1,000	1,58,21,000	(a)	Loss incurred during 1967-68 was Rs. 67.77 lakhs.
100	44,99,700	1,13,991 (b)	The Company sustained a loss of Rs. 4.74 lakhs during 1967-68.
1,000	15,00,00,000	(a)	Accumulated loss up to 1967-68 was Rs. 2,64.22 lakhs of which loss during 1967-68 was Rs. 2,57.61 lakhs.
10	1,37,00,100	--	The Company has been commissioned in March 1968. Loss sustained during 1967-68 was Rs. 4.00 lakhs.
1,000	10,00,000	30,000 (b)	....
100	23,32,000	(a)	Loss sustained up to 1967-68 was Rs. 3.62 lakhs.

(a) Information is awaited.

(b) Dividends relate to 1966-67.

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

Serial no.	Name of the concern.	Year(s) of investment.	Details of investment.	
			Type.	No. of shares/ debentures and percentage of Government investment to the total paid-up capital/ debentures.
1	2	3	4	5
2. Government companies—concl'd.				
	(vii) West Bengal Industrial and Development Corporation.	1966-67 1967-68	Equity shares	3,838 shares (a)
	(viii) Central Fisheries Corporation Ltd.	1966-67	Equity shares	15 shares 42 per cent.
	(ix) State Fisheries Development Corporation.	1965-66	Equity shares	15 shares 100 per cent.
	(x) Modern Bakeries (India) Ltd.	1966-67	(a)	(a)
Total—Government companies				
3. Joint stock companies—				
	(i) West Bengal Salt Companies	1950-51 to 1952-53	Ordinary shares	6,800 shares 14.09 per cent.
	(ii) Poddar Projects Ltd. ..	1966-67	Equity shares	1,20,000 shares (a)
			Preference shares	3,000 shares (a)
	(iii) Saktigarh Textile and Industries Ltd.	1966-67	Equity shares	60,000 shares (a)
			Preference shares	4,000 shares (a)
	(iv) Mayurakshi Cotton Mills Ltd.	1966-67 1967-68	Equity shares	1,00,000 shares (a)
			Preference shares	10,000 shares
			Total—Joint stock companies	..

(a) Information is awaited.

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT
BANKS AND SOCIETIES, ETC., UP TO THE END OF 1967-68—*contd.*

Face value of each share/ debenture.	Amount invested up to the end of the year 1967-68.	Amount of dividend declar- ed/interest re- ceived and cre- dited to Govern- ment during the year.	Remarks.
6	7 Rs.	8	9
1,000	(b) 38,38,000	(a)	Loss sustained during 1967-68 was Rs. 7.94 lakhs.
1,00,000	15,00,000	(a)	....
1,00,000	15,00,000	(a)	Loss sustained up to 1967-68 was Rs. 1.67 lakhs.
(a)	1,000	(a)	....
..	<u>19,41,91,800</u>		--
25	1,70,000	5,100	....
10	12,00,000	(a)	....
100	3,00,000	(a)	....
10	6,00,000	(a)	....
100	4,00,000	(a)	....
10	10,00,000	(a)	Balance at the rate of Rs. 5 per Equity share and Rs. 50 per Preference share paid during 1967-68.
100	10,00,000	(a)	....
..	<u>46,70,000</u>		

(b) Advance of Rs. 40,000 towards preliminary expenses since capitalized.

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

Serial no.	Name of the concern.	Year(s) of investment.	Details of investment.	
			Type.	No. of shares/ debentures and percentage of Government investment to the total paid-up capital/ debentures.
1	2	3	4	5
4. Co-operative banks and Societies—				
	(i) Marketing Societies	.. 1962-63 to 1967-68	(a)	(a)
	(ii) Industrial Societies	.. 1956-57 and 1961-62 to 1964-65	Redeemable shares (26,000); information awaited regard- ing others.	81,150 shares 94·59 per cent.
	(iii) Credit Societies	.. 1959-60 to 1964-65	'B' Class shares (918); informa- tion awaited regarding others.	(a)
	(iv) Co-operative Banks	.. 1957-58 to 1963-64	'A' Class and fully paid up shares.	39,600 shares 65·14 per cent.
Total—Co-operative societies and banks				..
Grand Total				..

(a) Information is awaited.

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT
BANKS AND SOCIETIES, ETC., UP TO THE END OF 1967-68.—*contd.*

Face value of each share/ debenture.	Amount invested up to the end of the year 1967-68	Amount of dividend declar- ed/interest re- ceived and cre- dited to Govern- ment during the year.	Remarks,
--	---	---	----------

6	7	8	9
	Rs.		
(a)	71,43,260	(a)

10 (26,000 shares), 1,000 (600 shares) and 100 (4,550 shares).	13,15,000	(a)
--	-----------	-----	------

(a)	40,84,945	(a)
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50 (30,000 shares), 100 (5,000 shares) and 1,000 (4,600 shares).	66,00,000	(a)
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..	1,91,43,205		
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..	22,40,82,005		
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STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVESTMENTS OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF 1967-68.—*contd.*

Note 1.—In addition, Rs. 2,97,54,923 as detailed below were drawn for investment during 1962-63 to 1967-68, but no information has been received as to the mode of investment :

	Year of drawal.	Amount.	
		Rs.	
(1) Labour Contract Co-operative Societies	1964-65	25,000	
(2) Fishermen's Co-operative Marketing Societies	1962-63	79,400	
	1963-64	1,47,900	
(3) Primary Consumers' Co-operative Societies	1962-63	1,81,100	
	1966-67	3,17,500	
	1967-68	4,90,500	
(4) Wholesale Consumers' Co-operative Societies	1962-63	3,00,000	
	1963-64	30,93,400	
	1964-65	6,06,500	
	1965-66	3,49,800	
	1966-67	31,28,000	
(5) Co-operative Farming	1967-68	10,99,994	
	1962-63	8,900	
	1963-64	17,800	
	1965-66	29,000	
	1966-67	4,000	
(6) Development of Processing Societies	1967-68	16,150	
	1962-63	28,700	
	1963-64	37,200	
	1964-65	37,200	
	1965-66	54,800	
(7) Fisheries Co-operative Societies	1966-67	1,25,000	
	1967-68	8,40,000	
	1964-65	1,44,000	
	1965-66	1,04,200	
(8) International Equipment Corporation	1966-67	78,360	
	1967-68	14,800	
	1962-63	62,200	
	1963-64	62,200	
(9) Industrial Co-operative Societies	1963-64	40,000	
	1964-65	50,000	
	1966-67	45,000	
	1967-68	50,000	
(10) Printing and Publishing Co-operative Societies	1963-64	10,000	
	1964-65	18,000	
	1966-67	15,000	
(11) Establishment of 25,000 Spindle Cotton Mills on Co-operative Basis	1964-65	5,00,000	
	1965-66	13,00,000	
	1966-67	6,00,000	
	1967-68	10,00,000	
(12) Co-operative Societies for setting up of Rice Mills	1964-65	4,25,000	
	1966-67	5,52,200	

STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVESTMENTS OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF 1967-68.—*concl'd.*

	Year of drawal.	Amount. Rs.
<i>Note 1.—concl'd.—</i>		
(13) Co-operative Societies for Pilot Project in Pilot area ..	.. 1964-65	28,100
(14) Co-operative Societies for Pilot Project in Non-Pilot area ..	.. 1964-65	8,800
(15) Housing Co-operative Societies .. ..	.. 1965-66	5,00,000
(16) Setting up of Units for Processing Agricultural Products ..	.. 1964-65 1965-66 1966-67 1967-68	10,75,000 36,67,800 43,12,500 4,20,000
(17) Assistance for strengthening the share capital of Industrial Corporation.	1965-66	2,08,250
(18) Central Road Transport Corporation Ltd. .. ..	.. 1965-66	2,50,000
(19) Taxi Drivers' Co-operative Societies .. ..	.. 1965-66	46,000
(20) Primary Agricultural Co-operative Credit Societies ..	.. 1966-67 1967-68	36,500 2,58,500
(21) Hooghly District Central Co-operative Bank Ltd. ..	.. 1966-67	3,00,000
(22) West Bengal Central Co-operative Land Mortgage Bank Ltd.	.. 1966-67	5,00,000
(23) Labour Co-operative Societies .. ..	.. 1966-67	13,500
(24) Hooghly Co-operative Toy making Society Ltd. ..	.. 1966-67	2,360
(25) Sodepur Biri Sramik Samabaya Samity Ltd. ..	.. 1966-67	2,000
(26) West Bengal State Housing Finance Co-operative Society Ltd.	.. 1966-67 1967-68	5,00,000 2,00,000
(27) Tamluk Ghatal Co-operative Central Bank ..	.. 1967-68	3,00,000
(28) Other Co-operative Organisations .. ..	.. 1965-66 and 1966-67 1967-68	10,85,000 14,000

Note 2.—The investments shown in this statement do not include capital advances of Rs. 6,16.60 lakhs to the Calcutta State Transport Corporation (Rs. 6,01.96 lakhs) and the North Bengal State Transport Corporation (Rs. 14.64 lakhs). The particulars are given in footnote (a) at page 97.

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

Note 4.—Besides the above investments, Rs. 6 lakhs were invested in the share capital of Indian Mechanisation and Allied Products Ltd., from the Contingency Fund in 1965-66 which has not been recouped even during the year 1967-68.

Note 5.—Rs. 300 have been received as dividends from two Primary Consumers' Co-operative Societies.

STATEMENT No. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO THE END OF THE YEAR 1967-68 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

(In crores of rupees)			
1	On 31st March 1967.(a)	On 31st March 1968.	Increase(+) Decrease(-) in the year.
	2	3	4
	Rs.	Rs.	Rs.
CAPITAL EXPENDITURE—			
Commercial Departments—			
(96) Industrial and Economic Development.	(b)9·60	(b)11·01	+ 1·41
(98) Multipurpose River Schemes ..	1,40·15	1,44·27	+ 4·12
(99) Irrigation	7·58	8·23	+ 0·65
(101) Electricity Schemes	1·28	1·28	..
(114) Road and Water Transport Scheme	7·04	7·22	+ 0·18
Total—Commercial Departments ..	1,65·65	1,72·01	+ 6·36
Other Departments—Other Accounts ..	(c)2,12·17	(d)2,39·23	+ 27·06
Total—Capital Expenditure ..	3,77·82	4,11·24	+ 33·42
Loans and Advances by the State and Union Territory Governments—			
Loans to Local Funds, Private Parties, etc.	1,68·92	1,82·34	+ 13·42
Loans to Government Servants ..	1·35	1·71	+ 0·36
Total—Loans and Advances by the State and Union Territory Governments.	1,70·27	1,84·05	+ 13·78
* Total—Capital and other Expenditure ..	5,48·09	5,95·29	+ 47·20
<i>Deduct—Contribution from Revenues, Development Funds, Reserve Funds, etc., and Contingency Fund for expenditure.</i>	- 6·58	- 6·59	- 0·01
Net Capital and other Expenditure (Outside the Revenue Account).	5,41·51	(f) 5,88·70	(e) + 47·19

(a) Differs from last year's balance due to *pro forma* dropping of expenditure initially and finally booked to Revenue Account.

(b) Includes Rs. 6,00,000 met out of Contingency Fund during 1965-66 and not recouped to the Fund till the close of the year.

(c) Includes Rs. 24,619 under "103—Capital Outlay on Public Works" met out of Contingency Fund during 1965-66 and not recouped to the Fund till the close of 1966-67.

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

STATEMENT No. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO THE END OF THE YEAR 1967-68 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.—*concl.*

				(In crores of rupees).		
1	2	3	4	On 31st March 1967.	On 31st March 1968.	Increase (+) Decrease (-) in the year.
	Rs.	Rs.	Rs.			
PRINCIPAL SOURCES OF FUNDS—						
Permanent Debt-Nominal Value ..	69.04	69.74	+ 0.70			
Floating Debt	1.82	..	- 1.82			
Loans from the Central Government ..	4,41.30	4,70.85	+ 29.55			
Other Loans	12.96	13.08	+ 0.12			
Unfunded Debt	19.35	20.98	+ 1.63			
	-----	-----				
Total—Outstanding Debt ..	5,44.47	5,74.65	+ 30.18			
	-----	-----				
Contingency Fund ..	4.94	4.93	- 0.01			
	-----	-----				
Sinking Funds and Reserve Funds ..	32.43	39.12	+ 6.69			
Net balances under Deposits, Advances, etc., other than those shown separately.	45.98	32.71	- 13.27			
Remittances	- 27.50	- 16.63	+ 10.87			
	-----	-----				
Total—Debt and other obligations ..	6,00.32	6,34.78	+ 34.46			
	-----	-----				
<i>Deduct</i> —Cash Balance	18.06	0.78	- 17.28			
<i>Deduct</i> —Investments	27.53	26.95	- 0.58			
	-----	-----				
Net Provisions of Funds	5,54.73	(g)6,07.05	(e)+ 52.32			
	-----	-----				

(e) The difference of Rs. 5.13 crores between the net provision of funds and the net capital and other expenditure is accounted for by the revenue deficit of Rs. 5.13 crores during the year.

Note—The difference of Rs. 18.35 crores between the net provision of funds (g) and the net capital and other expenditure (f) up to the end of the year represents cumulative revenue deficit of Rs. 18.35 crores up to the end of 1967-68.

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

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

Head of Account, 1		Opening Balance, 2 Rs.	Receipt, 3 Rs.	Disbursement, 4 Rs.		Closing Balance, 5 Rs.
Part I—Consolidated Fund						
Total Revenue and Expenditure as per statements nos. 11 and 12.		..	1,98,98,51,973	2,37,53,05,276		..
O—Public Debt—Permanent Debt.	Cr.	69,04,28,091	8,27,97,400	7,58,03,607	Cr.	69,74,21,884
Floating Debt	.. Cr.	1,82,00,000	16,27,34,000	18,09,34,000	Cr.	..
Loans from the Central Government.	Cr.	4,41,30,31,531	40,83,10,798	11,27,82,199	Cr.	4,70,85,60,130
Other Loans	.. Cr.	12,96,09,981	52,47,695	40,96,287	Cr.	13,07,61,389
Total—O—Public Debt	Cr.	5,25,12,69,603	65,90,89,893	37,36,16,093	Cr.	5,53,67,43,403
Section Q—Loans and Advances by the State and Union Territory Governments.	Dr.	1,70,27,76,737	4,13,08,795	17,90,41,021	Dr.	1,84,05,08,963
Total—Part I—Consolidated Fund.		..	2,69,02,50,661	2,92,79,62,390		..

Part II—Contingency Fund

Contingency Fund	.. Cr.	4,93,63,947	131	(a) 80,792	Cr.	4,92,83,286
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Part III—Public Account

SECTION—S—UNFUNDED DEBT

State Provident Fund	.. Cr.	19,34,72,515	4,20,55,707	2,56,88,364	Cr.	20,98,39,858
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(a) In addition a sum of Rs. 3,76,238 was withdrawn from Contingency Fund during the year 1967-68 and recouped to the Fund before the close of the year.

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

Head of Account.	Opening Balance.	Receipt.	Disbursement.	Closing Balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
SECTION—T—DEPOSITS AND ADVANCES				
Part I—Deposits Bearing Interest				
A—Reserve Funds—				
Depreciation Reserve Fund				
—Electricity—				
Reserve Fund .. Cr.	5,72,800	..	..	Cr. 5,72,800
Deposits of Depreciation Reserve of Government Commercial undertakings—				
(a) Depreciation Reserve Fund of State Transport Service in Durgapur—				
(i) Depreciation Reserve Fund. Cr.	14,81,154	10,44,000	..	Cr. 25,25,154
(b) Depreciation Reserve Fund of Motor Transport Service in Cooch Behar—				
(i) Depreciation Reserve Fund. Cr.	2,10,332	..	..	Cr. 2,10,332
Total .. Cr.	16,91,486	10,44,000	..	Cr. 27,35,486
Reserve Fund—Transport .. Cr.	53,100	34,391	..	Cr. 87,491
Accident Reserve Fund.				
Total—A—Reserve Funds Cr.	23,17,386	10,78,391	..	Cr. 33,95,777
B—Other Deposit Accounts				
Other Deposits—				
Deposits of State Transport Corporations. Cr.	2,67,04,979	..	..	Cr. 2,67,04,979
Deposit of the State Electricity Board. Cr.	96,95,200	47,00,000	..	Cr. 1,43,95,200
Deposits of Durgapur Projects Ltd.—				
Depreciation Reserve Fund. Cr.	1,00,00,000	..	..	Cr. 1,00,00,000
Total—B—Other Deposit Accounts. Cr.	4,64,00,179	47,00,000	..	Cr. 5,11,00,179
Total—Part I—Deposits Bearing Interest Cr	4,87,17,565	57,78,391	..	Or 5,44,95,956

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

Head of Account.	Opening Balance.	Receipt.	Disbursement.	Closing Balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Part II—Deposits not Bearing Interest				
A—Sinking Funds—				
Appropriation for Reduction or Avoidance of Debt—				
Sinking Funds .. Cr.	30,50,39,550	6,29,67,757	..	Cr. 36,80,07,307
Sinking Fund Investment Account—				
Sinking Fund Investment Account. Dr.	19,72,98,637	1,12,00,000	3,59,74,920	Dr. 22,20,73,557
Total—A—Sinking Funds Cr.	10,77,40,913	7,41,67,757	3,59,74,920	Cr. 14,59,33,750
B—Reserve Funds—				
West Bengal Famine Insurance Fund—				
Net Balance (including investment). Cr.	24,03,105	80,75,624	80,00,000	Cr. 24,78,729
Investment .. Dr.	20,01,772	39,65,000	39,65,125	Dr. 20,01,897
Total .. Cr.	4,01,333	1,20,40,624	1,19,65,125	Cr. 4,76,832
Depreciation/Renewal Reserves of Government Non-Commercial Undertakings—				
Government Presses .. Cr.	19,35,227	1,81,082	..	Cr. 21,16,309
Fund for promotion of education amongst educationally backward classes. Cr.	1,87,457	11,24,000	10,61,714	Cr. 2,49,743
General Reserve Fund for Cooch Behar—				
Net Balance (including investments). Cr.	1,16,58,695	26,67,379	51,183	Cr. 1,42,74,891
Investments .. Dr.	20,92,091	..	..	Dr. 20,92,091
Total .. Cr.	95,66,604	26,67,379	51,183	Cr. 1,21,82,800

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

Head of Account.	Opening Balance.	Receipt.	Disbursement.	Closing Balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Part II—Deposits not Bearing Interest—<i>contd.</i>				
State Agricultural Credit, Relief and Guarantee Fund.	Cr. 5,00,000	10,000	..	Cr. 5,10,000
State Co-operative Development Fund.	Cr. 2,72,861	5,000	66,500	Cr. 2,11,361
Total—B—Reserve Funds ..	Cr. 1,28,63,482	1,60,28,085	1,31,44,522	Cr. 1,57,47,045

Other Deposit Accounts—

Deposits of Local Funds—

(a) District Funds ..	Cr. 1,21,26,202	52,79,078	92,36,048	Cr. 81,69,232
(b) Municipal Funds ..	Cr. 74,39,027	2,75,61,769	2,60,14,590	Cr. 89,86,206
(c) State Transport Corporation Fund.	Cr. 4,58,003	9,95,95,210	9,66,15,318	Cr. 34,37,895

Other Funds—

(d) Medical and Charitable Funds.	Cr. 28,052	..	..	Cr. 28,052
(e) Zilla Parisad Fund	Cr. 1,13,10,415	1,18,55,562	1,69,87,737	Cr. 61,78,240
(f) Other Miscellaneous Funds.	Cr. 9,18,68,761	46,35,03,602	45,98,84,306	Cr. 9,54,88,057

Total—Deposits of Local Funds.	Cr. 12,32,30,460	60,77,95,221	60,87,37,999	Cr. 12,22,87,682
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DEPARTMENTAL AND JUDICIAL DEPOSITS—

Civil Deposits—

(1) Revenue Deposits ..	Cr. 6,59,42,322	4,12,51,250	4,25,78,115	Cr. 6,46,15,457
(2) Civil Courts' Deposits	Cr. 5,46,75,895	2,94,87,631	3,11,62,456	Cr. 5,30,01,070
(3) Criminal Courts' Deposits.	Cr. 67,21,746	42,35,532	12,55,275	Cr. 97,02,003
(4) Personal Deposits ..	Cr. 7,64,40,372	7,50,49,944	6,97,42,796	Cr. 8,17,47,520
(5) Public Works Deposits	Cr. 7,86,07,756	5,16,67,407	5,26,39,875	Cr. 7,76,35,288

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

Head of Account.		Opening Balance.	Receipt.	Disbursement.	Closing Balance.
1		2	3	4	5
		Rs.	Rs.	Rs.	Rs.
Part II—Deposits not Bearing Interest—<i>contd.</i>					
Civil Deposits—					
(6) Unclaimed deposits in the General Provident Fund.	Cr.	13,777	3,321	..	Cr. 17,098
(7) Unclaimed deposits in the Contributory Provident Fund.	Cr.	646	(a) —453	..	Cr. 193
(8) Unclaimed deposits in the Indian Civil Service Provident Fund.	Cr.	68	..	..	Cr. 68
(9) Deposits on account of cost price of Liquor, Ganja and Bhang.	Cr.	13,03,426	52,03,174	50,48,030	Cr. 14,58,570
(10) Deposits for work done for public bodies or private individuals.	Cr.	1,01,22,971	1,83,42,028	1,32,55,481	Cr. 1,52,09,518
(11) Deposits on account of sale proceeds of stock of Blacklisted shops and Private Hoarders.	Cr.	4,00,860	..	..	Cr. 4,00,860
(12) Deposits relating to Estate of Deceased Indians abroad.	Cr.	7,700	..	..	Cr. 7,700
(13) Deposits from Employees' State Insurance Corporation.	Cr.	9,24,268	..	..	Cr. 9,24,268
(14) Deposits in connection with Elections.	Cr.	1,45,927	53,713	1,68,606	Cr. 31,034
(15) Forest Deposits	.. Cr.	7,093	16,890	6,592	Cr. 17,391
(16) Pay and Accounts Office Deposits.	Cr.	15,134	..	..	Cr. 15,134
(17) West Bengal Special Deposit Account.	Cr.	44,85,369	..	..	Cr. 44,85,369
Total—Civil Deposits	.. Cr.	29,98,15,330	22,53,10,437	21,58,57,226	Cr. 30,92,68,541

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

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

Head of Account.	Opening Balance.	Receipt.	Disbursement.	Closing Balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Part II—Deposits not Bearing Interest—<i>contd.</i>				
Other Accounts—				
Subventions from Central Road Fund.	Cr. 1,80,649	92,73,000	26,29,786	Cr. 68,23,863
Deposit Account of grants made by the Indian Central Jute Committee.	Cr. 18,191	..	..	Cr. 18,191
Deposit Account of grants made by the Indian Council of Agricultural Research.	Cr. 6,90,266	5,24,140	2,77,160	Cr. 9,37,246
Deposit Account of grants made by the Indian Central Sugarcane Committee.	Cr. 1,18,270	..	..	Cr. 1,18,270
Deposit Account of grants made by the Indian Central Oilseeds Committee.	Cr. 59,210	3,607	..	Cr. 62,817
Deposit Account of grants made by the Central Tea Board.	Cr. 1,18,124	..	..	Cr. 1,18,124
Deposit Account of grants made by the University Grants Commission.	Cr. 2,46,000	1,05,500	..	Cr. 3,51,500
Deposit Account of grants made by the Council of Scientific and Industrial Research.	Cr. 167	..	..	Cr. 167
Deposit Account of grants made by the Indian Central Arecanut Committee.	Cr. 87,314	..	..	Cr. 87,314
Deposit Account of grants made by the Flood Relief Committee.	Cr. 10,102	..	..	Cr. 10,102
Deposit Account of grants made by the Indian Central Coconut Committee.	Cr. 3,69,133	1,359	..	Cr. 3,70,492
Deposit Account of grants made by the Indian Central Tobacco Committee.	Cr. 6,780	..	..	Cr. 6,780

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

Head of Account.	Opening Balance.	Receipt.	Disbursement.	Closing Balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Part II—Deposits not Bearing Interest—<i>contd.</i>				
Other Accounts—<i>contd.</i>—				
Deposit Account of grants made by the Indian Council of Medical Research.	Cr. 5,02,050	..	..	Cr. 5,02,050
Deposit Account of grants made by the Khadi and Village Industries Commission.	Cr. 3,22,055	..	2,00,886	Cr. 1,21,169
Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions.	Cr. 7,87,595	..	..	Cr. 7,87,595
Deposit Account of grants made by National Co-operative Development Corporation.	Cr. 1,07,31,156	78,375	..	Cr. 1,08,09,531
Deposit Account of grants made by the National Council of Educational Research and Training.	Cr. 49,842	78,844	..	Cr. 1,28,686
Deposit Account of grants out of Ford Foundation Fund for giving loans to Artisans.	Cr. 25,000	..	..	Cr. 25,000
Deposit Account of grants from Wheat Associates of U. S. A.	Cr. 27,520	9,099	..	Cr. 36,619
Deposit Account of grants made by the Indian Central Spices and Cashewnut Committee.	Cr. 18,005	861	..	Cr. 18,866
Total—Other Account	Cr. 1,43,67,429	1,00,74,785	31,07,832	Cr. 2,13,34,382
Total—Part—II—Deposits not Bearing Interest	Or 55,80,17,614	93,33,76,285	87,68,22,499	cr 61,45,71,400

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

Head of Account.		Opening Balance.	Receipt.	Disbursement.		Closing Balance.
1		2	3	4		5
		Rs.	Rs.	Rs.		Rs.
Part III—Advances not Bearing Interest						
Departmental Advances—						
Civil Advances	.. Dr.	2,63,16,314	3,56,21,759	3,66,71,732	Dr.	2,73,66,287
Special Advances	.. Dr.	2,99,19,087	21,16,237	19,36,263	Dr.	2,97,39,113
Forest Advances	.. Dr.	4,995	1,92,43,871	1,92,46,655	Dr.	7,979
Total—Departmental Advances.	Dr.	5,62,40,396	5,69,81,667	5,78,54,650	Dr.	5,71,13,379
Permanent Advance, Civil	Dr.	19,34,585	82,447	3,85,745	Dr.	22,37,883
Account with the Government of Pakistan.	Dr.	9,46,781	1,260	..	Dr.	9,45,521
Account with the Government of Burma.	Dr.	-19,804	(a)-1,55,158	1,29,796	Dr.	2,65,150
Account with the Reserve Bank.	Dr.	1,00,313	15	33,513	Dr.	1,33,811
Total—Part—III—Advances not Bearing Interest	Dr	5,92,02,271	5,69,10,231	5,84,03,704	Dr	6,06,95,744
Part IV—Suspense—Suspense Accounts						
Suspense Accounts	.. Dr.	3,40,29,612	1,58,22,266	2,23,65,402	Dr.	4,05,72,748
Cash Balance Investment Accounts.	Dr.	7,38,28,281	44,12,37,010	41,07,06,125	Dr.	4,32,97,396
Cash Settlement Suspense	.. Dr.	26,760	1,44,374	1,23,459	Dr.	5,845
Departmental Adjusting Account.	Cr.	60,56,638	61,77,875	1,71,99,843	Dr.	49,65,330
Reserve Bank Suspense (Headquarters).	Dr.	-22,12,105	4,88,078	4,07,85,200	Dr.	3,80,85,017
Central Accounts Office—Reserve Bank Suspense.	Dr.	59,40,738	18,56,90,443	27,71,51,583	Dr.	9,74,01,878
Undivided Bengal Suspense	Dr.	81,97,044	..	7,121	Dr.	82,04,165
Discount Sinking Fund	.. Dr.	18,90,033	2,24,000	16,21,948	Dr.	32,87,981
Total—Suspense Accounts	Dr.	11,56,43,725	64,97,84,046	76,99,60,681	Dr.	23,58,20,360

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

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

Head of Account.	Opening Balance.	Receipt	Disbursement.	Closing Balance.
1	2	3	4	5
	Rs	Rs.	Rs.	Rs.
Part IV—Suspense—Suspense Accounts—<i>concl'd.</i>				
(i) Cheques and Bills—Pre-audit Cheques.	Cr. 7,79,84,829	75,17,74,770	75,22,80,685	Cr. 7,74,78,914
(ii) Departmental and Similar Accounts—				
Civil Departmental Balances.	Dr. 9,58,796	62,33,460	64,09,489	Dr. 11,34,825
Total—Part IV—Suspense	Dr. 3,86,17,692	1,40,77,92,276	1,52,86,50,855	Dr. 15,94,76,271
Part—V—Miscellaneous Government Account,	..	..	1,335	..
Total—T—Deposits and Advances, etc.	..	2,40,38,57,183	2,46,38,78,393	..

SECTION U—REMITTANCES

I—Remittances within India—Cash Remittances and adjustments between Officers rendering Accounts to the same Accountant—General—

(1) Cash Remittances between Treasuries.	Dr. 49,11,447	36,24,34,496	36,15,40,064	Dr. 40,17,015
(2) Forest Remittances ..	Cr. 15,22,986	5,12,52,939	5,17,63,572	Cr. 10,12,353
(3) Public Works Remittances.	Dr. 17,31,36,804	41,24,09,595	43,50,08,255	Dr. 19,57,35,464
(4) Transfer between Public Works Officers.	Dr. 11,40,24,337	3,23,36,069	3,45,05,925	Dr. 11,61,94,193
(5) Judicial Remittances	Dr. 12,026	1,459	991	Dr. 11,558
Total	.. Dr. 29,05,61,628	85,84,34,558	88,28,18,807	Dr. 31,49,45,877

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

Head of Account.	Opening Balance.	Receipt.	Disbursement.	Closing Balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
SECTION U—REMITTANCES—<i>concl'd.</i>				
Reserve Bank of India Remittances.	Dr. 12,788	-4,149 (a)	1,615	Dr. 18,552
Adjusting Account between Central and State Governments.	Cr. 1,16,78,197	9,10,03,190	-1,02,42,519 (a)	Cr. 11,29,23,906
Adjusting Account with Railways.	Dr. 15,73,558	2,84,058	10,35,856	Dr. 23,25,356
Adjusting Account with Posts and Telegraphs.	Cr. 20,44,617	2,43,54,134	-1,11,33,746 (a)	Cr. 3,75,32,497
Adjusting Account with Defence.	Dr. 5,84,622	-4,20,615 (a)	15,00,325	Dr. 25,05,562
Inter-State Suspense Account	Cr. 40,15,329	1,44,90,116	1,54,95,465	Cr. 30,09,980
Total ..	Cr. 1,55,87,175	12,97,06,734	-33,43,004	Cr. 14,86,16,913
Total—U—Remittances	Dr. 27,49,94,453	98,81,41,292	87,94,75,803	Dr. 16,63,28,964
Total—Part III—Public Account.	..	3,43,40,54,182	3,36,90,42,560	..
Total Receipts/Disbursements	..	6,12,43,04,974	6,29,70,85,742	..

SECTION X—CASH BALANCE

	Opening Balance.	Closing Balance.
	Rs.	Rs.
(1) Cash in Treasuries	12,72,888	10,82,054
(2) Deposit with the Reserve Bank	17,22,33,647	-11,01,967 (b)
(3) Remittances in Transit	71,18,455	78,64,135
Total ..	18,06,24,990	78,44,222
Grand Total ..	6,30,49,29,964	6,30,49,29,964

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

(b) This has been cleared in the accounts for 1968-69.

STATEMENT No. 17—DETAILED STATEMENT OF DEBT AND OTHER

Description of loan.	When raised.			
1	2			
SECTION O—				
Permanent Debt—				
Loans bearing Interest—				
4 per cent. West Bengal Loan, 1968	September 1956	.. ..
4 per cent. West Bengal Loan, 1969	August 1960	.. ..
4½ per cent. West Bengal Loan, 1970	July 1958	.. ..
4 per cent. West Bengal Loan, 1971	August 1959	.. ..
4½ per cent. West Bengal Loan, 1972	September 1961	.. ..
4½ per cent. West Bengal Loan, 1974	August 1962	.. ..
4½ per cent. West Bengal Loan, 1976	September 1965	.. ..
5½ per cent. West Bengal Loan, 1977	August 1965	.. ..
5½ per cent. West Bengal Loan, 1978	September 1966	.. ..
5½ per cent. West Bengal Loan, 1979	September 1967	.. ..
West Bengal Estate Acquisition Compensation Bond
Loans not bearing Interest—				
Expired Loans—				
3½ per cent. West Bengal Loan, 1962	September 1951	.. ..
4 per cent. West Bengal Loan, 1963	July 1953	.. ..
4 per cent. West Bengal Loan, 1964	August 1953	.. ..
4 per cent. West Bengal Loan, 1967	August 1958	.. ..
Total—Permanent Debt				.. ..
Floating Debt—				
Other Floating Loans—				
Ways and means advance from the Bank
Cash Credit Advance
Total—Floating Debt				.. ..

INTEREST-BEARING OBLIGATIONS OF GOVERNMENT.

Balance on 1st April 1967.	Additions during the year.	Discharges during the year.	Balance on 31st March 1968.
3	4	5	6
Rs.	Rs.	Rs.	Rs.
7,11,46,100	....	....	7,11,46,100
7,05,32,000	....	....	7,05,32,000
5,10,49,700	....	....	5,10,49,700
7,89,69,400	....	....	7,89,69,400
7,30,71,300	....	....	7,30,71,300
7,03,28,500	....	....	7,03,28,500
7,00,09,300	....	....	7,00,09,300
7,04,91,300	....	....	7,04,91,300
6,02,41,900	....	....	6,02,41,900
....	8,10,97,400	....	8,10,97,400
5,40,491	17,00,000	6,47,607	15,92,884
1,000	....	....	1,000
69,200	....	10,000	59,200
1,05,700	....	....	1,05,700
7,58,72,200	....	7,51,46,000	7,26,200
69,04,28,091	8,27,97,400	7,58,03,607	69,74,21,884
....	16,27,34,000	16,27,34,000	....
1,82,00,000	....	1,82,00,000	....
1,82,00,000	16,27,34,000	18,09,34,000	....

STATEMENT No. 17—DETAILED STATEMENT OF DEBT AND OTHER

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

INTEREST-BEARING OBLIGATIONS OF GOVERNMENT.—*contd.*

Balance on 1st April 1967.	Additions during the year.	Discharges during the year.	Balance on 31st March 1968.
3	4	5	6
Rs.	Rs.	Rs.	Rs.
PUBLIC DEBT—<i>concl'd.</i>			
22,56,03,743	9,73,55,500	4,10,00,355	28,19,58,888
4,21,79,283	45,46,000	69,27,364	3,97,97,919
6,34,16,435	1,02,38,141	57,81,454	6,78,73,122
93,49,38,413	7,24,61,000	60,07,101	1,00,13,92,312
1,21,87,95,241	4,24,55,000	57,47,785	1,25,55,02,456
10,50,31,069	83,89,000	26,72,416	11,07,47,653
59,29,97,388	76,47,582	1,37,09,131	58,69,35,839
2,71,81,547	....	7,26,040	2,84,55,507
95,95,63,000	12,05,00,000	2,00,00,000	1,06,00,63,000
1,05,862	....	....	1,05,862
2,50,00,000	....	....	2,50,00,000
19,87,15,504	4,47,18,575	1,02,10,553	23,32,23,528
1,95,04,046	....	....	1,95,04,046
4,41,30,31,531	40,83,10,798	11,27,82,199	4,70,85,60,130
10,33,498	....	12,000	10,21,498
3,10,30,147	28,92,895	3,94,764	3,35,28,078
75,50,663	13,95,000	10,70,027	78,75,636
14,400	....	6,300	8,100
8,58,15,874	....	25,73,932	8,32,41,942
35,00,000	....	....	35,00,000
6,65,399	....	39,264	6,26,135
....	9,60,000	....	9,60,000
12,96,09,981	52,47,895	40,96,287	13,07,61,389
5,25,12,69,603	65,90,89,893	37,36,16,093	5,53,67,43,403

STATEMENT No. 17—DETAILED STATEMENT OF DEBT AND OTHER

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

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

Balance on 1st April 1967.	Additions during the year.	Discharges during the year.	Balance on 31st March 1968.
3	4	5	6
Rs.	Rs.	Rs.	Rs.
UNFUNDED DEBT			
18,05,49,729	3,99,72,354	2,41,30,508	19,63,91,575
9,55,382	93,921	(a)—36,611	10,85,914
5,92,775	57,514	3,28,786	3,21,503
69,25,791	11,50,598	5,42,348	75,34,041
44,47,942	7,82,216	7,23,333	45,06,825
896	(a)—896	....	....
<hr/> 19,34,72,515	<hr/> 4,20,55,707	<hr/> 2,56,88,364	<hr/> 20,98,39,858
<hr/> 5,44,47,42,118	<hr/> 70,11,45,600	<hr/> 39,93,04,457	<hr/> 5,74,65,83,261

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

STATEMENT No. 18—DETAILED STATEMENT OF
Category of loans.

1

SECTION Q—LOANS AND ADVANCES BY THE STATE

LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.—

1. Loans to Presidency Corporations, Port Trusts and other Port Funds—Loans to Calcutta Corporation.

2. Loans to Municipalities—

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

3. Loans to District and other Local Fund Committees—

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

4. Loans and Advances under Community Development Programme—

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

Total—Loans and Advances under Community Development Programme

LOANS AND ADVANCES BY GOVERNMENT

Balance on 1st April 1967.	Advanced during the year.	Total.	Repaid during the year.	Balance on 31st March 1968.	Interest received during the year.
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	

AND UNION TERRITORY GOVERNMENTS

1,73,67,871	..	1,73,67,871	4,62,651	1,69,05,220	7,35,266
52,48,067	..	52,48,067	4,46,468	48,01,599	} 1,93,693
77,90,797	24,29,769	1,02,20,566	..	1,02,20,566	
<hr/> 1,30,38,864	<hr/> 24,29,769	<hr/> 1,54,68,633	<hr/> 4,46,468	<hr/> 1,50,22,165	<hr/> 1,93,693
47,94,748	30,000	48,24,748	28,108	47,96,640	} 12,679
9,826	..	9,826	..	9,826	
<hr/> 48,04,574	<hr/> 30,000	<hr/> 48,34,574	<hr/> 28,108	<hr/> 48,06,466	<hr/> 12,679
95,58,669	..	95,58,669	..	95,58,669	..
9,07,789	1,82,000	10,89,789	16,514	10,73,275	..
89,01,793	10,28,260	99,30,053	5,46,015	93,84,038	..
1,83,99,427	27,99,382	2,11,98,809	11,10,823	2,00,87,986	..
67,94,557	7,48,850	75,43,407	3,77,642	71,65,765	..
11,08,735	..	11,08,735	2,54,048	8,54,687	..
<hr/> 4,56,70,970	<hr/> 47,58,492	<hr/> 5,04,29,462	<hr/> 23,05,042	<hr/> 4,81,24,420	<hr/> 3,20,476

STATEMENT No. 18—DETAILED STATEMENT OF
Category of loans.

1

SECTION Q—LOANS AND ADVANCES BY THE STATE

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

5. Loans and Advances to Displaced Persons—

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

6. Advances to Cultivators—

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

Total

LOANS AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1967.	Advanced during the year.	Total.	Repaid during the year.	Balance on 31st March 1968.	Interest received during the year.
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	

AND UNION TERRITORY GOVERNMENTS—*contd.*

11,31,73,807	2,81,300	11,34,55,107	59,20,147	10,75,34,960	..
17,05,90,977	12,45,490	17,18,36,467	25,53,028	16,92,83,439	..
5,34,09,566	750	5,34,10,316	24,61,762	5,09,48,554	..
1,94,03,821	3,80,255	1,97,84,076	16,32,886	1,81,51,190	..
3,82,87,965	1,01,560	3,83,89,525	14,69,140	3,69,20,385	..
1,78,610	3,34,550	5,13,160	..	5,13,160	..
10,92,777	..	10,92,777	..	10,92,777	..
27,43,577	..	27,43,577	..	27,43,577	..
1,18,34,334	..	1,18,34,334	4,23,855	1,14,10,479	..
40,76,560	..	40,76,560	4,602	40,71,958	..
19,04,707	..	19,04,707	..	19,04,707	..
8,88,789	..	8,88,789	..	8,88,789	..
6,97,708	10,333	7,08,041	8,076	6,99,965	..
41,82,83,198	23,54,238	42,06,37,436	1,44,73,496	40,61,63,940	1,17,202
4,08,156	1,86,070	5,94,226	40,755	5,53,471	43,364
3,90,55,001	2,15,01,883	6,05,56,884	69,81,751	5,35,75,133	10,43,854
58,20,640	48,64,453	1,06,85,093	27,22,477	79,62,616	..
1,95,791	..	1,95,791	2,130	1,93,661	..
4,54,79,588	2,65,52,406	7,20,31,994	97,47,113	6,22,84,881	10,87,238

STATEMENT No. 18—DETAILED STATEMENT OF

Category of loans.

1

SECTION Q—LOANS AND ADVANCES BY THE STATE

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

7. Advances under Special Laws—

(1) Zamindary Embankment Advances under Act. II (B. C.), 1882	..	..	..	..
(2) Loans to West Bengal State Electricity Board—				
(a) Under development schemes	..	..	..	..
(b) Under Railway Electrification Scheme	..	..	..	..
(c) For Electrification of Kalyani Township Scheme	..	..	..	..
(d) Power Loans	..	..	..	..
(e) For purposes other than development schemes	..	..	..	..
(3) Other loans	..	..	..	..
			Total	.. ..

8. Miscellaneous Loans and Advances—

(1) Loans to Co-operative Land Mortgage Bank	..	..	..	..
(2) Loans to Other Co-operative Societies	..	..	..	..
(3) Cattle Purchase Loans	..	..	..	..
(4) Loans under the Scheme for increased provision for aid to Industries	..	..	..	..
(5) Loans under the Low Income Group Housing Scheme	..	..	..	..
(6) Loans for development of Fisheries through Private Farmers and their Co-operatives				
(7) Loans to West Bengal Financial Corporation on account of Government guarantee for dividends.				
(8) House Building Advance to the flood-affected people	..	..	..	..
(9) Loans for Amber Charka Programme	..	..	..	..
(10) Loans to West Bengal Development Corporation	..	..	..	..
(11) Loans to Agricultural Marketing Society	..	..	..	..
(12) Loans for Re-organisation of Primary Credit Societies	..	..	..	..
(13) Loans to National Sugar Mills Ltd.	..	..	..	..

LOANS AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1967.	Advanced during the year.	Total.	Repaid during the year.	Balance on 31st March 1968.	Interest received during the year.
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	

AND UNION TERRITORY GOVERNMENTS—*concl'd.*

47,62,874	..	47,62,874	..	47,62,874	..
41,39,47,315	..	41,39,47,315	..	41,39,47,315	} 2,75,00,000
3,26,44,000	..	3,26,44,000	..	3,26,44,000	
10,13,370	..	10,13,370	..	10,13,370	
..	5,70,81,633	5,70,81,633	..	5,70,81,633	
13,89,75,855	..	13,89,75,855	7,544	13,89,68,311	
45,469	..	45,469	..	45,469	..
<hr/>		<hr/>		<hr/>	
59,13,88,883	5,70,81,633	64,84,70,516	7,544	64,84,62,972	2,75,00,000
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

11,66,630	..	11,66,630	1,51,224	10,15,406	..
5,30,593	48,500	5,79,093	49,608	5,29,485	..
92,75,643	31,71,590	1,24,47,233	22,91,403	1,01,55,830	..
1,49,10,434	27,53,387	1,76,63,821	11,74,011	1,64,89,810	..
2,32,93,676	22,44,950	2,55,38,626	11,72,081	2,43,66,545	..
2,45,423	4,33,637	6,79,060	56,082	6,22,978	..
11,86,661	18,90,000	30,76,661	..	30,76,661	..
15,16,942	..	15,16,942	48,320	14,68,622	..
5,65,000	..	5,65,000	..	5,65,000	..
4,18,84,000	..	4,18,84,000	..	4,18,84,000	..
15,98,329	..	15,98,329	81,807	15,16,522	..
7,33,099	..	7,33,099	24,650	7,08,449	..
32,44,438	3,50,000	35,94,438	..	35,94,438	..

STATEMENT No. 18—DETAILED STATEMENT OF

Category of loans.

1

SECTION Q—LOANS AND ADVANCES BY THE STATE

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

(14) Loans for fish production in semi-derelict tanks	..	..	..
(15) Loans to Calcutta Improvement Trust (Slum Clearance Scheme)	..	..	..
(16) Loans to Consumers' Co-operative Societies under Accelerated Programme	..	..	..
(17) Loans for rendering assistance to needy fishermen through Co-operative Societies	..	..	..
(18) Loans under the Scheme for Co-operative farming Experiments	..	..	..
(19) Rehabilitation of Central Co-operative Bank	..	..	..
(20) Loans to Co-operative Societies for installation of Power looms	..	..	..
(21) Loans for Middle Income Group Housing Scheme	..	..	..
(22) Loans for Gariahata Overbridge	..	..	..
(23) Loans for Village Housing Projects	..	..	..
(24) Loans to Durgapur Chemicals Ltd. .. ¹	..	..	..
(25) Loans to Calcutta State Transport Corporation	..	..	..
(26) Loans under subsidised Industrial Housing Scheme (Calcutta Improvement Trust)	..	..	..
(27) Loans under subsidised Industrial Housing Scheme (Private Employers' Project)	..	..	..
(28) Special Advance to Board of Secondary Education	..	..	..
(29) Loans for Plantation Labour Housing Scheme	..	..	..
(30) Kalyani Spinning Mills Ltd.	..	..	..
(31) Kalyani Spinning Mills Ltd., for establishment of a second unit at Habra	..	..	..
(32) Loans to North Bengal State Transport Corporation	..	..	..
(33) Loans to West Bengal Small Industries Corporation Ltd.	..	..	..
(34) Agricultural Marketing Society (Primary)	..	..	..
(35) Establishment of Rural Godowns	..	..	..
(36) Loans to Durgapur Projects Ltd.	..	..	..
(37) Loans for Development of Fishing Societies	..	..	..
(38) Development of Milk Co-operatives	..	..	..

LOANS AND ADVANCES BY GOVERNMENT.—*contd.*

Balance on 1st April, 1967.	Advanced during the year.	Total.	Repaid during the year.	Balance on 31st March 1968.	Interest received during the year.
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	

AND UNION TERRITORY GOVERNMENTS—*contd.*

7,98,258	..	7,98,258	71,330	7,26,928	..
72,19,765	18,45,800	90,65,565	1,43,225	89,22,340	..
9,50,000	16,80,500	26,30,500	..	26,30,500	..
3,50,014	9,72,080	13,22,094	2,39,237	10,82,857	..
6,36,783	..	6,36,783	16,560	6,20,223	..
28,73,000	..	28,73,000	..	28,73,000	..
36,65,685	..	36,65,685	63,386	36,02,299	..
1,09,03,305	15,00,000	1,24,03,305	5,88,369	1,18,14,936	..
46,71,037	..	46,71,037	1,60,718	45,10,319	..
12,61,583	7,400	12,68,983	51,163	12,17,820	..
5,81,00,000	1,42,35,333	7,23,35,333	..	7,23,35,333	..
3,57,82,694	91,00,000	4,48,82,694	..	4,48,82,694	..
24,03,018	..	24,03,018	67,121	23,35,897	..
7,44,149	2,48,100	9,92,249	..	9,92,249	..
5,48,389	..	5,48,389	..	5,48,389	..
22,38,672	1,51,437	23,90,109	51,648	23,38,461	..
72,88,071	..	72,88,071	73,625	72,14,446	..
53,79,000	..	53,79,000	..	53,79,000	..
58,16,293	21,00,000	79,16,293	..	79,16,293	..
13,57,146	..	13,57,146	79,691	12,77,455	..
15,52,693	2,32,812	17,85,505	..	17,85,505	..
17,94,187	95,781	18,89,968	..	18,89,968	..
22,34,15,000	1,56,02,000	23,90,17,000	8,75,000	23,81,42,000	..
20,01,745	..	20,01,745	..	20,01,745	..
6,91,697	2,80,000	9,71,697	21,302	9,50,395	..

STATEMENT No. 18—DETAILED STATEMENT OF

Category of loans.

1

SECTION Q—LOANS AND ADVANCES BY THE STATE

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

(39) Establishment of Co-operative Cold Storage .. .. .	..	..	..	..
(40) Loans under Project for intensive Development of Small Industries in rural areas ..				
(41) Loans to displaced Goldsmiths .. .. .	..	..	..	..
(42) Loans to Howrah Improvement Trust for Arterial Sewerage Scheme .. .. .	..		
(43) Loans to Howrah Improvement Trust for construction of G. T. Road Bye-pass ..				
(44) Loans to Co-operative Societies for purchase of Paddy .. .. .	..	..
(45) Loans to Calcutta Corporation for Water Supply and Drainage Augmentation Scheme.				
(46) Loans to Howrah Improvement Trust for Slum Clearance Schemes .. .. .	..		
(47) Loans to Urban Consumers' Co-operatives .. .. .	..	..	..	..
(48) Loans for Development of Consumers' Co-operative Society .. .. .			..	..
(49) National Scholarship Scheme .. .. .	..	..	..	..
(50) Loans under Urban Water Supply and Sanitation Scheme .. .. .	..		..	..
(51) Loans to Indian Repatriates from Burma .. .. .	..	..	..	..
(52) Loans for Emergency Water Supply Scheme .. .. .	..	..	..	..
(53) Loans to Durgapur Projects Ltd., for water supply to Coal Mining Machinery Project, Durgapur.				
(54) Loans to Calcutta Metropolitan Water and Sanitation Scheme .. .. .	..		
(55) Loans for setting up units for Processing Agricultural Produces .. .. .	..		
(56) Loans to Calcutta Tramways Co. Ltd. .. .. .	..	..	..	..
(57) Loans for Construction of Second Bridge over Hooghly River .. .. .	..		
(58) Other loans .. .. .	..	..	..	..

Loans for Development of Handloom Industry—

(59) Co-operative Societies, Handloom Industry .. .. .	..	..	..	..
(60) Co-operative Societies, Handloom Industry (Silk) .. .. .	..	..	..	..
(61) Scheme for Working Capital to Weavers (Cotton) .. .. .	..	..	..	..
(62) Other loans .. .. .	..	..	..	..

LOANS AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1967.	Advanced during the year.	Total.	Repaid during the year.	Balance on 31st March 1968.	Interest received during the year.
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	

AND UNION TERRITORY GOVERNMENTS—*contd.*

18,90,500	8,00,000	26,90,500	..	26,90,500	..
10,63,574	58,226	11,21,800	..	11,21,800	..
33,26,156	5,07,551	38,33,707	1,83,819	36,49,888	..
40,00,000	9,33,000	49,33,000	..	49,33,000	..
10,00,000	10,00,000	20,00,000	..	20,00,000	..
16,35,830	..	16,35,830	95,262	15,40,568	..
65,00,000	..	65,00,000	..	65,00,000	..
6,72,750	56,550	7,29,300	..	7,29,300	..
45,000	6,45,000	6,90,000	..	6,90,000	..
82,37,210	..	82,37,210	26,560	82,10,650	..
48,54,641	36,11,754	84,66,395	1,38,778	83,27,617	..
4,39,000	13,04,197	17,43,197	..	17,43,197	..
11,10,500	11,95,500	23,06,000	1,144	23,04,856	..
90,26,384	24,51,666	1,14,78,050	..	1,14,78,050	..
35,00,000	..	35,00,000	..	35,00,000	..
3,24,000	4,75,000	7,99,000	..	7,99,000	..
11,25,000	..	11,25,000	..	11,25,000	..
..	30,51,409	30,51,409	1,85,000	28,66,409	..
..	5,00,000	5,00,000	..	5,00,000	..
75,43,009	24,15,856	99,58,865	9,26,738	90,32,127	..
37,39,561	..	37,39,561	2,98,625	34,40,936	..
5,10,960	..	5,10,960	..	5,10,960	..
14,65,940	90,000	15,55,940	75,746	14,80,194	..
13,39,064	1,58,759	14,97,823	30	14,97,793	..

STATEMENT No. 18—DETAILED STATEMENT OF

Category of loans.

1

SECTION Q—LOANS AND ADVANCES BY THE STATE

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

Loans under Intensive Food Production Scheme—

(63) Other loans

Rehabilitation Scheme—

(64) Loans to artisans

Loans Under Development Schemes—

University and College Education—

(65) Other loans

Secondary Education—

(66) Other loans

Educational Institutions—

(67) Loans to Educational Institutions

Total—Miscellaneous Loans and Advances

Total—Loans to Local Funds, Private Parties, etc.

9. Loans to Government Servants—

(1) House Building Advances

(2) Advances for purchase of motor conveyances

(3) Advances for purchase of other conveyances

(4) Passage Advances

(5) Other Advances

Total

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

LOANS AND ADVANCES BY GOVERNMENT—*concl'd.*

Balance on 1st April 1967.	Advanced during the year.	Total.	Repaid during the year.	Balance on 31st March 1968.	Interest received during the year.
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	

AND UNION TERRITORY GOVERNMENTS—*concl'd.*

5,55,594	..	5,55,594	35,837	5,19,757	..
17,80,747	2,050	17,82,797	33,909	17,48,888	..
7,50,144	14,585	7,64,729	89,188	6,75,541	..
1,25,000	50,000	1,75,000	..	1,75,000	..
40,80,531	..	40,80,531	1,79,110	39,01,421	..
55,32,34,147	7,82,64,410	63,14,98,557	98,21,307	62,16,77,250	2,18,64,724
1,68,92,68,095	17,14,70,948	1,86,07,39,043	3,72,91,729	1,82,34,47,314	5,18,31,278
1,19,98,614	36,42,921	1,56,41,535	16,98,828	1,39,42,707	18,268
13,94,209	5,36,421	19,30,630	5,14,858	14,15,772	10,489
63,392	2,00,618	2,64,010	1,09,742	1,54,268	495
52,161	5,000	57,161	..	57,161	603
266	31,85,113	31,85,379	16,93,638	14,91,741	..
1,85,08,642	75,70,073	2,10,78,715	40,17,066	1,70,61,649	29,855
1,70,27,76,737	17,90,41,021	1,88,18,17,758	4,13,08,795	1,84,05,08,963	5,18,61,133

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

SINKING FUND

	Rs.		Rs.
Balance on 1st April 1967 ..	30,50,39,550	Amount expended ..	..
Amount appropriated from Revenue ..	5,26,75,000	Balance on 31st March (a) 1968.	36,80,07,307
Interest on Investments ..	1,02,92,757		
	<hr/>		<hr/>
Total ..	36,80,07,307	Total ..	36,80,07,307
	<hr/>		<hr/>

INVESTMENT ACCOUNT

Balance on 1st April 1967 ..	19,72,98,637.	Amount realised ..	1,12,00,000
Amount invested ..	3,59,74,920	Balance on 31st March 1968.	22,20,73,557
	<hr/>		<hr/>
Total ..	23,32,73,557	Total ..	(b) 23,32,73,557
	<hr/>		<hr/>

(a) Loanwise details of the transactions are given in Annexure at pages 148 and 149.

(b) Loanwise details of the transactions are given in statement no. 19 at pages 142 and 143.

STATEMENT No. 19—STATEMENT SHOWING THE

Description of loan.	Sinking Fund Investment		
	Balance on 1st April 1967.	Purchase of Securities.	Total.
	1	2	3
	Rs.	Rs.	Rs.
SINKING FUNDS—			
4 per cent. West Bengal Loan 1964 ..	68,71,250	..	68,71,250
4 per cent. West Bengal Loan 1967 ..	3,30,02,275	..	3,30,02,275
4 per cent. West Bengal Loan 1968 ..	2,87,00,500	58,80,000	3,45,80,500
4 per cent. West Bengal Loan 1969 ..	2,03,87,375	58,80,000	2,62,67,375
4½ per cent. West Bengal Loan 1970 ..	2,43,30,650	58,80,000	3,02,10,650
4 per cent. West Bengal Loan 1971 ..	2,87,40,612	58,80,000	3,46,20,612
4½ per cent. West Bengal Loan 1972 ..	1,63,52,000	49,00,000	2,12,52,000
4½ per cent. West Bengal Loan 1974 ..	68,85,200	49,00,000	1,17,85,200
4½ per cent. West Bengal Loan 1976 ..	19,60,000	11,79,920	31,39,920
5½ per cent. West Bengal Loan 1977 ..	..	14,75,000	14,75,000
DEPRECIATION FUNDS—			
4 per cent. West Bengal Loan 1964 ..	20,80,500	..	20,80,500
4 per cent. West Bengal Loan 1967 ..	58,92,050	..	58,92,050
4 per cent. West Bengal Loan 1968 ..	56,01,800	..	56,01,800
4 per cent. West Bengal Loan 1969 ..	26,59,630	..	26,59,630
4½ per cent. West Bengal Loan 1970 ..	57,74,615	..	57,74,615
4 per cent. West Bengal Loan 1971 ..	57,07,500	..	57,07,500
4½ per cent. West Bengal Loan 1972 ..	12,78,590	..	12,78,590
4½ per cent. West Bengal Loan 1974 ..	7,78,590	..	7,78,590
4½ per cent. West Bengal Loan 1976 ..	2,95,500	..	2,95,500
Grand Total ..	19,72,98,637	3,59,74,920	23,32,73,557

DETAILS OF EARMARKED BALANCES—*contd.*

Account.	Balance on 31st March 1968.	Remarks.	
		Face value.	Market value.
Sale of Securities.			
5	6	7	8
Rs.	Rs.	Rs.	Rs.
....	68,71,250	68,80,000	65,56,270
....	3,30,02,275	3,31,51,000	3,20,11,256
....	3,45,80,500	3,48,40,000	3,39,53,060
....	2,62,67,375	2,65,40,000	2,58,89,300
23,84,000	2,78,26,650	2,86,59,600	2,79,55,885
50,18,000	2,96,02,612	2,98,74,500	2,88,94,714
16,38,000	1,96,14,000	2,07,02,000	2,01,98,092
....	1,17,85,200	1,19,60,000	1,17,30,000
....	31,39,920	32,04,000	30,94,000
....	14,75,000	15,00,000	15,00,000
....	20,80,500	20,83,000	19,70,220
....	58,92,050	59,20,000	57,44,850
....	56,01,800	56,40,000	54,18,400
....	26,59,630	26,86,000	25,84,575
5,84,000	51,90,615	52,49,100	51,62,144
11,01,000	46,06,500	46,26,000	45,11,576
4,75,000	8,03,590	8,96,000	8,39,468
....	7,78,590	7,88,000	7,72,000
....	2,95,500	3,00,000	2,88,000
1,12,00,000	22,20,73,557	22,54,99,200	21,93,73,810

STATEMENT No. 19—STATEMENT SHOWING THE

Name of Reserve Fund or Deposit Accounts,	OTHER FUNDS AND	
	Balance on	
	Cash,	
1	2	
	Rs.	
1. Depreciation Reserve Fund of Government Bus Services ..	16,91,486	
2. Reserve Fund—Transport	53,100	
3. Depreciation Reserve Fund—Electricity	5,72,800	
4. Deposits of State Transport Corporations—		
(i) Deposits of Calcutta State Transport Corporation	2,66,81,242	
(ii) Deposits of North Bengal State Transport Corporation ..	23,737	
5. Deposits of the State Electricity Board	96,95,200	
6. Deposits of Durgapur Projects Limited—Depreciation Reserve Fund ..	1,00,00,000	
7. West Bengal Famine Insurance Fund	4,01,333	
8. General Reserve Fund for Cooh Behar	95,66,604	
9. State Co-operative Development Fund	2,72,861	
10. Depreciation/Renewal Reserves of Government Non-Commercial undertakings—Government Presses.	19,85,227	
11. State Agricultural Credit Relief and Guarantee Fund	5,00,000	
12. Fund for promotion of education amongst educationally backward classes.	1,87,457	
13. Subventions from the Central Road Fund	1,80,649	
14. Deposit Account of grants made by the Indian Central Jute Committee	18,191	
15. Deposit Account of grants made by the Indian Council of Agricultural Research.	6,90,266	
16. Deposit Account of grants made by the Indian Central Sugarcane Committee.	1,18,270	
17. Deposit Account of grants made by the Indian Central Oilseeds Committee.	59,210	
18. Deposit Account of grants made by the Central Tea Board ..	1,18,124	
19. Deposit Account of grants made by the University Grants Commission	2,46,000	
20. Deposit Account of grants made by the Council of Scientific and Industrial Research.	167	
21. Deposit Account of grants made by the Indian Central Arecanut Committee,	87,314	

DETAILS OF EARMARKED BALANCES—*contd.*

DEPOSIT ACCOUNTS

1st April 1967.		Balance on 31st March 1968.		
Investment.	Total.	Cash.	Investment.	Total.
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
....	16,91,486	27,35,486	....	27,35,486
....	53,100	87,491	....	87,491
....	5,72,800	5,72,800	....	5,72,800
....	2,66,81,242	2,66,81,242	....	2,66,81,242
....	23,737	23,737	....	23,737
....	96,95,200	1,43,95,200	....	1,43,95,200
....	1,00,00,000	1,00,00,000	....	1,00,00,000
20,01,772	24,03,105	4,76,832	20,01,897	24,78,729
20,92,091	1,16,58,695	1,21,82,800	20,92,091	1,42,74,891
....	2,72,861	2,11,361	....	2,11,361
....	19,85,227	21,16,309	....	21,16,309
....	5,00,000	5,10,000	....	5,10,000
....	1,87,457	2,49,743	....	2,49,743
....	1,80,649	68,23,863	....	68,23,863
....	18,191	18,191	....	18,191
....	6,90,266	9,37,246	....	9,37,246
....	1,18,270	1,18,270	....	1,18,270
....	59,210	62,817	....	62,817
....	1,18,124	1,18,124	....	1,18,124
....	2,46,000	3,51,500	....	3,51,500
....	167	167	....	167
....	87,314	87,314	..	87,314

STATEMENT No. 19—STATEMENT SHOWING THE

OTHER FUNDS AND

Name of Reserve Fund or Deposit Accounts.	Balance on Cash.
1	2
	Rs.
22. Deposit Account of grants made by the Indian Central Coconut Committee.	3,69,133
23. Deposit Account of grants by the Indian Central Tobacco Committee . .	6,780
24. Deposit Account of grants made by the Khadi and Village Industries Commission.	3,22,055
25. Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions.	7,87,595
26. Deposit Account of grants made by National Co-operative Development Corporation.	1,07,31,156
27. Deposit Account of grants made by the National Council of Educational Research and Training.	49,842
28. Deposit Account of grants made by the Flood Relief Committee . .	10,102
29. Deposit Account of grants out of Ford Foundation Fund for giving loans to Artisans.	25,000
30. Deposit Account of grants from the Wheat Associates of U. S. A. . .	27,520
31. Deposit Account of grants made by the Indian Council of Medical Research.	5,02,050
32. Deposit Account of grants made by the Indian Central Spices and Cashewnut Committee.	18,005
Total . .	7,59,48,476

DETAILS OF EARMARKED BALANCES—*concl.*DEPOSIT ACCOUNTS—*concl.*

1st April 1967.		Balance on 31st March 1968:		
Investment.	Total.	Cash.	Invstment.	Total.
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
....	3,69,133	3,70,492	....	3,70,492
....	6,780	6,780	....	6,780
....	3,22,055	1,21,169	....	1,21,169
....	7,87,595	7,87,595	....	7,87,595
....	1,07,31,156	1,08,09,531	....	1,08,09,531
....	49,842	1,28,686	....	1,28,686
....	10,102	10,102	....	10,102
....	25,000	25,000	....	25,000
....	27,520	36,619	....	36,619
....	5,02,050	5,02,050	....	5,02,050
....	18,005	18,866	..	18,866
40,93,863	8,00,42,339	9,15,77,383	40,93,988	9,56,71,371

ANNEXURE TO
Sinking Funds for

Description of loan.	Balance on 1st April 1967.
1	2
Sinking Funds—	Rs.
3½ per cent. West Bengal Loan 1962	1,39,030
4 per cent. West Bengal Loan 1963	6,10,540
4 per cent. West Bengal Loan 1964	9,89,011
4 per cent. West Bengal Loan 1967	5,25,67,772
4 per cent. West Bengal Loan 1968	4,40,04,700
4½ per cent. West Bengal Loan 1970	2,43,09,471
4 per cent. West Bengal Loan 1971	3,07,67,071
4 per cent. West Bengal Loan 1969	3,75,74,938
4½ per cent. West Bengal Loan 1972	2,38,15,870
4½ per cent. West Bengal Loan 1974	1,47,85,000
4½ per cent. West Bengal Loan 1976	70,09,000
5½ per cent. West Bengal Loan 1977	34,77,000
5½ per cent. West Bengal Loan 1978 .. .. .	....
Loans from the Life Insurance Corporation of India	3,36,000
Depreciation Funds—	
3½ per cent. West Bengal Loan 1962	33,490
4 per cent. West Bengal Loan 1963	79,640
4 per cent. West Bengal Loan 1964	1,51,605
4 per cent. West Bengal Loan 1967	1,51,14,925
4 per cent. West Bengal Loan 1968	1,27,73,600
4½ per cent. West Bengal Loan 1970	71,21,235
4 per cent. West Bengal Loan 1971	89,16,625
6½ per cent. West Bengal Loan 1972	59,14,800
4 per cent. West Bengal Loan 1969	70,18,212
4½ per cent. West Bengal Loan 1974	43,71,765
4½ per cent. West Bengal Loan 1976	21,08,250
5½ per cent. West Bengal Loan 1977	10,50,000
5½ per cent. West Bengal Loan 1978 .. .. .	....
Total	30,50,39,550

STATEMENT No. 19

Amortisation of loans

Amount appropriated from revenue.	Interest on Investments.	Total.	Amount transferred to Miscellaneous Government Account for extinguishing Sinking Fund applied in cancellation of securities.	Balance on 31st March 1968.
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
....	....	1,39,030	....	1,39,030
....	....	6,10,540	....	6,10,540
....	....	9,89,011	....	9,89,011
51,91,000	13,56,765	5,91,15,537	....	5,91,15,537
48,20,000	13,42,725	5,01,67,425	....	5,01,67,425
28,10,000	12,73,241	2,83,92,712	....	2,83,92,712
37,70,000	12,77,384	3,58,14,455	....	3,58,14,455
63,37,000	16,42,725	4,55,54,663	....	4,55,54,663
45,40,000	11,95,415	2,95,51,285	....	2,95,51,285
37,34,000	7,21,175	1,92,40,175	....	1,92,40,175
34,92,000	1,38,750	1,06,39,750	....	1,06,39,750
34,77,000	43,125	69,97,125	....	69,97,125
29,96,000	....	29,96,000	....	29,96,000
5,60,000	....	8,96,000	....	8,96,000
....	....	33,490	....	33,490
....	....	79,640	....	79,640
....	....	1,51,605	....	1,51,605
11,38,000	2,71,250	1,65,24,175	....	1,65,24,175
13,40,000	2,55,300	1,43,68,900	....	1,43,68,900
8,00,000	2,21,252	81,42,487	....	81,42,487
11,77,000	2,29,410	1,03,23,035	....	1,03,23,035
12,00,000	1,27,625	72,42,425	....	72,42,425
11,86,000	1,38,185	83,42,397	....	83,42,397
10,96,000	41,930	55,09,695	....	55,09,695
10,52,000	16,500	31,76,750	....	31,76,750
10,59,000	....	21,09,000	....	21,09,000
9,00,000	....	9,00,000	....	9,00,000
5,26,75,000	1,02,92,757	36,80,07,307	....	36,80,07,307

APPENDIX I

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

CASES IN WHICH CERTAIN DETAILS/INFORMATION ARE AWAITED FROM THE TREASURY OFFICERS FOR RECONCILIATION OF BALANCES.

Serial no.	Head of Account.	Earliest year to which difference relates.	Amount of difference. Rs.
Q—Loans and Advances by the State and Union Territory Governments—Loans to Local Fund, Private Parties, etc.			
1. Loans to Displaced Persons—			
	(i) House Building Loan (Rural)	1963-64	1,05,95,942
	(ii) House Building Loan (Urban)	1966-67	43,33,655
	(iii) Business, Professional, Artisans, etc., Loans (Urban) ..	1961-62	40,29,456
	(iv) Small Traders, Professional, Artisans, etc., (Rural) ..	1966-67	29,62,018
	(v) Loans to Agriculturists	1966-67	28,77,037
	(vi) Loans to Educational Institutions	1963-64	29,302
	(vii) Loans to Industrialists	1963-64	99,876
	(viii) Loans to Municipalities (Urban)	1965-66	4,38,622
2. Advances to Cultivators—			
	(i) Loans under Land Improvement Act XIX of 1883 ..	1965-66	1,67,332
	(ii) Agriculturists' Loans Act XII of 1884	1965-66	2,77,821
	(iii) Loans under the scheme for distribution of Chemical Fertilizers.	1965-66	45,185
3. Miscellaneous Loans and Advances—			
	(i) Loans to Co-operative Land Mortgage Bank ..	1966-67	38,957
	(ii) Cattle Purchase Loan	1965-66	16,962
	(iii) Loans for rendering assistance to Needy Fishermen through Co-operative Societies.	1965-66	1,25,327
4. Loans to Government Servants—			
	House Building Advances	1964-65	6,07,758
S—Unfunded Debt			
State Provident Funds—			
1.	General Provident Fund (Rupee Branch)	1959-60	2,55,026
2.	Contributory Provident Fund (Rupee Branch)	1959-60	3,41,247
3.	All India Service Provident Fund	1965-66	65,110
4.	Indian Civil Service Provident Fund	1965-66	91,668

APPENDIX I—concl'd.

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

CASES IN WHICH CERTAIN DETAILS/INFORMATION ARE AWAITED
FROM THE TREASURY OFFICERS FOR RECONCILIATION OF
BALANCES—concl'd.

Serial no.	Head of Account.	Earliest year to which difference relates.	Amount of difference. Rs.
T—Deposits and Advances—Part I—Deposits Bearing Interest			
B—Other Deposit Accounts—Other Deposits—			
	Deposits of State Transport Corporations	1965-66	7,36,000
T—Deposits and Advances—Part II—Deposits not Bearing Interest			
1. B—Reserve Funds—			
	General Reserve Fund for Cooch Behar	1966-67	22,35,923
2. Other Deposit Accounts—Deposits of Local Funds—			
	(i) District Funds	1966-67	31,72,113
	(ii) Municipal Funds	1965-66	27,08,963
	(iii) State Transport Corporation Fund	1965-66	10,60,520
	(iv) Zilla Parishad Fund	1966-67	5,78,081
	(v) Other Miscellaneous Funds	1965-66	1,82,272
3. Departmental and Judicial Deposits—			
Civil Deposits—			
	(i) Deposits on account of cost price of Liquor, Ganja and Bhang.	1966-67	1,31,871
	(ii) Deposits for work done for Public bodies or private individuals.	1966-67	82,80,137
Part III—Advances not Bearing Interest			
Departmental Advances—			
	Civil Advances	1962-63	1,31,94,076

APPENDIX II

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

CASES WHERE THE VERIFICATION AND ACCEPTANCE OF BALANCES INVOLVING LARGE AMOUNTS HAVE BEEN UNDULY DELAYED.

Head of Accounts,	No. of acceptance awaited.	Year from which acceptances are awaited.	Balance of these items on 31st March 1968.
1	2	3	4
			(In lakhs of rupees.)
O—Public Debt—			Cr.
(1) Loans from the Central Government ..	50	1964-65	4,70,85.60
IV—Other loans—			
(2) Loans from the National Co-operative Development Corporation.	1	1964-65	3,35.28
(3) Loans from the National Agricultural Credit Fund of the Reserve Bank of India.	15	1964-65	78.76
(4) Loans from the Life Insurance Corporation of India.	11	1964-65	8,32.42
(5) Loans from the Heavy Engineering Corporation of India.	1	1964-65	35.00
Q—Loans and Advances by the State and Union Territory Governments—Loans to Local Fund, Private Parties, etc.—			
(1) Loans to Presidency Corporation, Port Trusts and other Port Funds—			Dr.
Loans to Calcutta Corporation ..	14	1965-66	1,69.05
(2) Loans to Districts and other Local Fund Committees.	61	1962-63	47.97
(3) Loans and advances under Community Development Project—			
(i) Rural Housing Scheme	1	1962-63	10.73
(ii) Reclamation of Waste Land ..	1	1962-63	93.84
(iii) Irrigation Scheme ..	1	1962-63	2,00.88
(iv) Production Scheme for Promotion of Agriculture and Animal Husbandry.	3	1962-63	71.66
(4) Loans to Displaced Persons—			
(i) House Building Loan (Rural) ..	1	1948-49	10,75.35
(ii) House Building Loan (Urban) ..	1	1948-49	16,92.83
(iii) Business, Professional, Artisans, etc. (Urban)	1	1948-49	5,09.48

APPENDIX II—*contd.*

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

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

Head of Accounts,	No. of acceptance awaited.	Year from which acceptances are awaited.	Balance of these items on 31st March 1968.
1	2	3	4
			(In lakhs of rupees.)
Q—Loans and Advances by the State and Union Territory Governments—Loans to Local Fund, Private Parties, etc.—<i>contd.</i>			
			Dr,
(4) Loans to Displaced Persons—<i>concl.</i>			
(iv) Small Traders, Professional, Artisans, etc. (Rural).	1	1948-49	1,81·51
(v) Loans to Agriculturists (Rural) ..	1	1948-49	3,69·20
(vi) Loans to Educational Institutions ..	1	1948-49	27·43
(vii) Loans to Industrialists ..	1	1948-49	1,14·10
(viii) Loans to Municipalities (Urban) ..	1	1948-49	40·72
(5) Advances under Special Laws—			
(i) Loans to West Bengal State Electricity Board under Development Scheme.	1	1966-67	41,39·47
(ii) Loans to West Bengal State Electricity Board under Railway Electrification Scheme.	1	1966-67	3,26·44
(iii) Loans to West Bengal State Electricity Board for Electrification of Kalyani Township.	1	1966-67	10·13
(iv) Loans to West Bengal State Electricity Board, excluding Development Scheme.	9	1966-67	13,89·68
(6) Miscellaneous Loans and Advances—			
(i) Loans under the scheme for increased provision for Aid to Industry.	1	1962-63	1,64·90
(ii) Loans under Low Income Group Housing Scheme.	1	1962-63	2,43·67
(iii) House Building Loan to Flood-affected people.	1	1963-64	14·69
(iv) Loans to National Sugar Mills Ltd. ..	1	1964-65	35·94
(v) Loans to Agricultural Marketing Society ..	1	1963-64	15·17
(vi) Loans to Consumer Co-operatives under Accelerated Programme.	1	1966-67	26·30
(vii) Loans to Co-operatives for Installation of Power Looms.	1	1962-63	36·02
(viii) Loans for Middle Income Group Housing Scheme.	1	1962-63	1,18·15

APPENDIX II—concl'd.

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

CASES WHERE THE VERIFICATION AND ACCEPTANCE OF BALANCES INVOLVING LARGE AMOUNTS HAVE BEEN UNDULY DELAYED—concl'd.

Head of Accounts.	No. of acceptance awaited.	Year from which acceptances are awaited.	Balance of these items on 31st March 1968.
1	2	3	4
(In lakhs of rupees.)			
Q—Loans and Advances by the State and Union Territory Governments—Loans to Local Fund, Private Parties, etc.—concl'd.			
			Dr.
(8) Miscellaneous Loans and Advances—concl'd.—			
(ix) Loans to Durgapur Chemicals Ltd. ..	1	1965-66	7,23.35
(x) Loans to Calcutta State Transport Corporation.	1	1962-63	4,48.83
(xi) Loans under Plantation Labour Housing Scheme.	1	1962-63	23.38
(xii) Loans to Kalyani Spinning Mills Ltd. ..	1	1962-63	72.14
(xiii) Loans to Kalyani Spinning Mills Ltd.—Establishment of Second Unit at Habra.	1	1962-63	53.79
(xiv) Loans to North Bengal State Transport Corporation.	1	1962-63	79.16
(xv) Loans to West Bengal Small Industries Corporation Ltd.	1	1964-65	12.77
(xvi) Agricultural Marketing Society (Primary)	1	1963-64	17.85
(xvii) Establishment of Rural Godowns ..	1	1964-65	18.90
(xviii) Loans to Durgapur Project Ltd. ..	1	1965-66	23,81.42
(xix) Loans for Development of Fishing Societies	1	1964-65	20.02
(xx) Loans for Displaced Goldsmiths ..	1	1963-64	36.50
(xxi) Loans to Indian Repatriates from Burma	1	1963-64	23.05
(xxii) Loans to Durgapur Project Ltd. for water supply to Coal Mining Machinery Project, Durgapur.	1	1965-66	35.00
(xxiii) Co-operative Societies, Handloom Industry	1	1962-63	34.41
T—Deposits and Advances—Part II—Deposits not bearing interest—Departmental and Judicial Deposits—			
Civil Deposits—			
Deposits for work done for Public Bodies or Private Individual.	18	1966-67	1 52.10