

GOVERNMENT OF WEST BENGAL

FINANCE ACCOUNTS

1956-57

AND

THE AUDIT REPORT

1957



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Finance Accounts of the Government of West Bengal for the year 1956-57 and the Report of the Comptroller and Auditor General of India.

Certificate of the Comptroller and Auditor General of India.

This compilation containing the Finance Accounts of the Government of West Bengal for the year 1956-57 and the report of the Comptroller and Auditor General of India presents the accounts of the receipts and outgoings of the Government of West Bengal for the year, together with a report on the financial results disclosed by the different accounts and other *data* coming under examination, that is to say, both the revenue and capital accounts, the accounts of the public debt and the liabilities and assets of the Government of West Bengal as deduced from the balances recorded in its books and other information. It supplements the report of the Comptroller and Auditor General of India on the accounts of the audited expenditure of the Government for the year, separately presented in the form of Appropriation Accounts, for each Grant. In compliance with Article 151(2) of the Constitution of India the Comptroller and Auditor General's report on the accounts accompanied by the accounts themselves is submitted by the Comptroller and Auditor General to the Governor to be laid before the State Legislature.

Both the Finance Accounts and the Appropriation Accounts for 1956-57 which, as Comptroller and Auditor General, I am required to audit, have been examined under my direction in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947, read with Article 149 of the Constitution of India. It is to be noted that the Comptroller and Auditor General's responsibility for the audit of the accounts of the Government does not extend in full to the audit of the accounts of revenue, but I am satisfied on the best information available that the accounts of revenue included in the Finance Accounts herewith presented give a correct statement of the sums brought to account. Subject to these observations and also to those contained in the detailed reports which follow and in the report on the Appropriation Accounts, the accounts now presented are correct statements of the receipts and outgoings of the Government of West Bengal for the year 1956-57.

NEW DELHI ;

A. K. CHANDA,

The 24 SEP 1958

} Comptroller and Auditor General of India.

A.—GENERAL FINANCE ACCOUNTS.

I.—REPORT.

INTRODUCTORY.

The Government accounts are kept in the following three parts :

Part I.—Consolidated Fund of West Bengal.

Part II.—Contingency Fund of West Bengal.

Part III.—Public Account of West Bengal.

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

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

The first division deals with the proceeds of taxation and other receipts classed as revenue and the expenditure therefrom, the net result of which represents the revenue surplus or deficit for the year. The second division deals with expenditure met usually from borrowed funds with the object either of increasing concrete assets of a material character or of reducing recurring liabilities, such as those for future pensions, by payment of the capitalised value. It also includes receipts of a capital nature intended to be applied as a set-off to capital expenditure. The third division comprises loans raised by Government—loans of a purely temporary nature classed as “ Floating Debt ” (such as Treasury Bills and Ways and Means Advances), as well as other loans classed as “ Permanent Debt ” and “ Loans and Advances made by Government ” together with repayments of the former and recoveries of the latter.

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

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

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

The first division comprises receipts and payments, other than those falling under Debt heads pertaining to Part I, in respect of which Government incurs a liability to repay the money received or has a claim to recover the amounts paid, together with repayments of the former and recoveries of the latter. The second division embraces all merely adjusting heads, under which appear remittances of cash between treasuries and transfers between different

accounting circles. The initial debits or credits to the heads in this division are cleared eventually by corresponding receipts or payments either within the same circle of account or in another account circle.

The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year April to March as distinguished from the amounts due to or by Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and for presenting the true state of affairs of Government undertakings run on commercial principles. The detailed accounts of this class of undertakings are, therefore, maintained outside the regular accounts in proper commercial form and these accounts are subjected to a suitable audit check by the Indian Audit and Accounts Department.

2. *Sections and Heads of Accounts.*—Within each of the divisions mentioned above, the transactions are grouped into Sections which are further subdivided into Major Heads of Accounts. The Sections are distinguished by letters of the alphabet, a single letter denoting the revenue portion and a double letter denoting the capital portion of a particular category of transactions, e.g., Section A denotes the revenue (and expenditure) grouped as 'Principal Heads of Revenue' and Section AA denotes the capital expenditure on works connected therewith. The Major Heads in the Revenue and Capital divisions are numbered serially, Roman numerals being employed on the receipt side and Arabic on the disbursement side. No numbering is adopted for the Contingency Fund and for Debt, Deposit and Remittance heads, though these are also arranged in Sections.

The Major Heads are sub-divided into Minor Heads and the Minor Heads into Sub-heads and Detailed heads. Under each of these heads, the expenditure is shown distributed between Charged and Voted. The Major, Minor and Sub-heads prescribed for the classification of expenditure in the general accounts are not necessarily identical with the Grants, Sub-heads and other units of allotments which are selected by the Finance Department for Demands for Grants and the Appropriation Accounts; but in general, a certain degree of correlation is maintained between the Demands for Grants and the Appropriation Accounts on the one hand, and the Finance Accounts on the other.

3. *Balances and Reserves.*—The accounts work from balance to balance, these balances working upto the general cash balances, a portion of which is kept in the treasuries within the State while the rest is deposited with the Reserve Bank of India. Apart from these cash balances are the Cash Balance Investment Account and other Special Reserves invested outside the general cash balance of Government. Most of these Reserves are invested in treasury bills and other short-term securities of the Union Government.

As it has not been possible to split up the balance into 'Consolidated Fund' and 'Public Account', one single balance for all the three parts, viz. Consolidated Fund, Contingency Fund and Public Account has been shown as hitherto.

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

SUMMARY OF THE TRANSACTIONS FOR 1956-57.

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

Receipts.	Budget Estimates, 1956-57.	Actuals, 1956-57.	More(+) Less(-).	Disbursements.	Actuals, 1956-57.					Variations between Cols. 6 & 9 More(+) Less(-).
					Budget Estimates, 1956-57.	Out of Consolidated Fund.	Out of Consolidated Fund.	Out of Consolidated Fund.	Total.	
1	2	3	4	5	6	7	8	9	10	
PART I.—CONSOLIDATED FUND.										
(1) REVENUE.										
Direct Demands on the Revenue—										
Principal Heads of Revenue—										
Union Excise Duties.	1,30,46	1,33,65	+3,19	Taxes on Income other than Corporation Tax and Estate Duty.	5,25	5,34	..	5,34	+9	
Taxes on Income other than Corporation Tax and Estate Duty.	7,03,38	8,35,70	+1,32,32	Land Revenue	4,15,98	3,13,84	..	3,13,84	-1,02,04	
Estate Duty	25,52	26,21	+69	State Excise Duties	40,39	40,33	..	40,33	-6	
Land Revenue	5,28,75	4,44,23	-84,52	Stamps	8,27	8,97	..	8,97	+70	
State Excise Duties	4,91,29	5,05,27	+13,98	Forest	89,83	94,32	..	94,32	+4,49	
Stamps	3,05,12	3,08,07	+2,95	Registration	19,68	21,30	..	21,30	+1,62	
Forest	83,07	1,40,34	+57,27	Taxes on Vehicles	4,50	4,50	..	4,50	..	

Registration	47,57	54,23	₹+6,66						
Taxes on Vehicles	1,21,15	1,36,64	+ 15,49						
Other Taxes and Duties	13,04,55	17,29,79	+ 4,25,24			27,45	26,95	..	26,95
TOTAL—Principal Heads	37,40,86	43,14,13	+ 5,73,27			6,11,25	5,15,55	..	5,15,55
									—95,70
Irrigation—Net Receipts	3,17	—12,99	—16,16			1,90,61	2,27,10	..	2,27,10
Debt Services	43,04	50,96	+ 7,92			9,10,91	2,93,79	..	2,93,79
Civil Administration	4,25,62	6,19,55	+ 1,93,93			35,28,49	35,54,42	..	35,54,42
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.	1,58,45	92,25	—66,20			4,76,40	4,29,58	..	4,29,58
Electricity Schemes . . . . .	..	—2	—2			—	—	..	—
Miscellaneous	1,34,17	3,09,26	+ 1,75,09			6,10,82	16,74,90	..	16,74,90
Grants-in-aid from Union Government.	3,03,36	3,11,90	+ 8,54					..	+ 10,64,08
Miscellaneous Adjustments between Central and State Governments.	28	35	+ 7					..	
Extraordinary Items	1,27,10	75,75	—51,35			6,26,46	4,24,74	..	4,24,74
TOTAL—Revenue	49,36,05	57,61,14	+ 8,25,09			63,54,94	71,20,08	..	71,20,08
Deficit	14,18,89	13,58,94	—59,95					..	+ 7,65,14

SUMMARY OF THE TRANSACTIONS FOR 1956-57—contd.

Receipts.	Budget Estimates, 1956-57.	Actuals, 1956-57.	More(+) Less(-).	Disbursements.	Budget Estimates, 1956-57.	Actuals, 1956-57.				Total.	Variations between Cols. 6 & 9 More (+) Less(-).	
						Out of Consolidated Fund.	Out of Contin- gency Fund.	7	8			9
1	2	3	4	5	6	7	8	9	10			
PART I.—CONSOLIDATED FUND—concl.												
(2) CAPITAL.												
Capital Expenditure outside the Revenue Account—												
	Land Revenue				74,00	38,50	..			38,50	-35,50	
	Irrigation				57,30	46,73	..			46,73	-10,57	
	Agriculture				69,31	25,59	..			25,59	-43,72	
	Industries				30,35	14,52	..			14,52	-15,83	
	Multipurpose River Schemes				13,74,46	10,58,41	..			10,58,41	-3,16,05	
	Civil Works				5,93,23	4,60,40	..			4,60,40	-1,32,83	
	Other State Works				6,36,24	5,49,58	..			5,49,58	-86,66	
	Road and Water Transport Schemes.				64,64	83,15	..			83,15	+18,51	
	Commuted value of Pensions				11,25	6,54	..			6,54	-4,71	
	State Schemes of Government Trading.				-3,49,01	-2,47,80	..			-2,47,80	+1,01,21	
	TOTAL—Capital Expenditure				25,61,77	20,35,62	..			20,35,62	-5,26,15	

(3) DEBT.

Public Debt—		Public Debt.					
Permanent Debt	5,00,00	7,11,47	+2,11,47	Permanent Debt . . . . .	..	..	..
Loans from the Central Government.	28,27,65	27,48,00	-79,65	Loans from the Central Government	2,07,12	1,12,87	1,12,87 -94,25
TOTAL	33,27,65	34,59,47	+1,31,82	TOTAL	2,07,12	1,12,87	1,12,87 -94,25
Loans and Advances by State Governments—		Loans and Advances by State Governments—					
Recoveries of Loans and Advances.	1,99,42	1,35,90	-63,52	Loans and Advances	11,09,99	8,47,69	8,47,69 -2,62,30
TOTAL	1,99,42	1,35,90	-63,52	TOTAL	11,09,99	8,47,69	8,47,69 -2,62,30
TOTAL—Consolidated Fund	84,63,12	93,56,51	+8,93,39	TOTAL—Consolidated Fund	1,02,33,82	1,01,16,26	1,01,16,26 -1,17,56
Contingency Fund		PART II.—CONTINGENCY FUND.		Contingency Fund . . . . .		..
	..	4,00,00	+4,00,00		..	..	..
Unfunded Debt—State Provident Funds.		PART III.—PUBLIC ACCOUNT.		Unfunded Debt—State Provident Funds.		..	
	1,40,56	1,47,53	+6,97	75,05	1,09,99	1,09,99	+34,94
TOTAL	1,40,56	1,47,53	+6,97	TOTAL	75,05	1,09,99	1,09,99 +34,94

SUMMARY OF THE TRANSACTIONS FOR 1956-57—*concl'd.*

Receipts.	Budget Estimates, 1956-57.	Actuals, 1956-57.	More(+) Less(-).	Disbursements.	Actuals, 1956-57.						Variations between Cols. 6 & 9 More(+) Less(-).
					Budget Estimates, 1956-57.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.			
1	2	3	4	5	6	7	8	9	10		
PART III.—PUBLIC ACCOUNT—<i>concl'd.</i>											
Deposits and Advances—											
Deposits of Depreciation Reserves of Government Commercial Concerns.	17,61	17,51	-10	Depreciation of Government Concerns.	15,00	15,00	..	15,00	..	..
Reserve Fund—Transport	20	20	..	Reserve Fund—Transport	..	..	..	..	..	..
Appropriation for Reduction or Avoidance of Debt.	1,15,68	1,15,67	-1	Sinking Fund Account.	1,23,38	1,23,00	..	1,23,00	..	-38	
West Bengal Famine Insurance Fund.	20,00	20,00	..	West Bengal Famine Insurance Fund.	19,88	19,88	..	19,88	..	..
Fund for promotion of Education amongst Educationally Backward classes.	11,50	11,50	..	Fund for Promotion of Education amongst Educationally Backward classes.	11,50	11,50	..	11,50	..	..
Depreciation Reserve Fund of Government Presses.	1,64	2,87	+1,23	Depreciation Reserve Fund of Government Presses.	28	1,59	..	1,59	..	+1,31	
Other Reserve Funds	3,00	1,75	-1,25	Reserve Fund for Protection of Sugar Industry.	..	69	..	69	..	+69	

FINANCE ACCOUNTS. GOVERNMENT OF WEST BENGAL.

Deposits of Local Funds	8,39,65	10,90,78	+2,52,13	Other Reserve Funds	3,27	17,16	..	17,16	+13,89
Civil Deposits	11,25,25	13,24,65	+1,99,40	Deposits of Local Funds	8,38,65	10,65,86	..	10,65,86	+2,27,21
Other Accounts	67,60	27,53	-40,07	Civil Deposits	11,25,22	13,47,53	..	13,47,53	+2,22,31
Advances not bearing Interest.	1,53,13	3,35,40	+1,82,27	Other Accounts	67,60	42,51	..	42,51	-25,09
Suspense Accounts	27,29,38	72,29,88	+45,00,50	Advances not bearing Interest	1,33,65	3,61,09	..	3,61,09	+2,27,44
				Suspense Accounts	27,29,38	77,52,59	..	77,52,59	+50,23,21
TOTAL	50,83,64	1,01,77,74	+50,94,10	TOTAL	50,67,81	1,07,58,40	..	1,07,58,40	+56,90,59
Remittances . . . . .	..	1,10,51,53	+1,10,51,53	Remittances . . . . .	..	1,12,84,12	..	1,12,84,12	+1,12,84,12
TOTAL—Public Account	52,24,20	2,13,76,80	+1,61,52,60	TOTAL—Public Account	51,42,86	2,21,52,51	..	2,21,52,51	+1,70,09,05
TOTAL—Receipts	1,36,87,32	3,11,33,31	+1,74,45,99	TOTAL—Disbursements	1,53,76,68	3,22,68,77	..	3,22,68,77	+1,68,92,09
Opening Cash Balance	6,41,75	17,06,17(a)	+10,64,42	Closing Cash Balance	—10,47,61	5,70,71	..	5,70,71	+16,18,32
GRAND TOTAL	1,43,29,07	3,28,39,48	+1,85,10,41	GRAND TOTAL	1,43,29,07	3,28,39,48	..	3,28,39,48	+1,85,10,41
Decrease of Cash Balance during the year . . . . .	..	..	..	..	..	..	..	..	..
(See also paragraph 14 on pages 27—30 dealing with Balances).									
(a) Differs from the previous year's closing balance by 2,11 due to the minus opening balance in respect of the territories transferred from Bihar.									

IMPORTANT VARIATIONS FROM THE BUDGET ESTIMATES.

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

Receipts.

PART I.—CONSOLIDATED FUND.

(1) REVENUE.

Head of Account.	Main reasons.
Principal Heads of Revenue.	
II. Union Excise Duties (+3,19) . . .	Share of net proceeds of Union Excise Duties assigned to the State was more than anticipated.
IV. Taxes on Income other than Corporation Tax (+1,32,32). <i>and</i> <i>Estab. Only</i>	Increase in the share proceeds of Income Tax assigned to the State (+32,71) and collection of arrear Taxes on Agricultural Income (+1,00,03) not anticipated at the budget stage, partly counterbalanced by petty shortfalls (—42).
VII. Land Revenue (—84,52) . . .	Fall in collection of rents on account of widespread floods in several districts during the year.
VIII. State Excise Duties (+13,98) . . .	Mainly due to larger receipts under "Country Spirits" (+13, 52), 'Wines and Spirits' (+7, 10), 'Malt Liquor' (+1,74) and 'Commercial Spirits' (+3.41), partly offset by shortfall under 'Opium' (—3.64) and 'Hemp and other drugs' (—8,90).
X. Forest (+57,27)	Due mainly to more sale of timber and adjustment of arrear dues from Railways (+41.04), grants from the Government of India for Forestry schemes (+2,69) and larger realisations from forest produce and other resources (+9,44).
XI. Registration (+6,66)	Mainly larger receipts on account of fees for registering increased number of documents.
XII. Taxes on Vehicles (+15,49)	Larger receipts on account of fees for registration and driving licenses due to increase in the number of vehicles (+4,75) and under State Motor Vehicles Taxation Act (+9,78).
XIII. Other Taxes and Duties (+4,25,24).	Increase under (i) 'Taxes on Luxuries' (+17,63), (ii) 'Electricity Duties' due to more consumption of electricity (+19,64), (iii) 'Sales Tax' due to strengthening the administration (+2,68,29), (iv) Bengal Raw Jute Taxation Act (+17,00) and (v) West Bengal Taxes on entry of Goods in Local Areas Act, 1955 due to entry of larger quantity of tea and fruits (+1,03,42) partly set off by larger refunds (— 97).
Irrigation—Net Receipts.	
XVII. Irrigation, Navigation, Embankment and Drainage (Commercial) Works (—15,18).	Mainly due to fall in direct receipts (—2,80) and larger working expenses on account of (i) extensive repairs to the damages caused by the flood of 1956 (—6.04) and (ii) non-provision for establishment charges in full (—4,68) and tools and plant charges (—70).

*Receipts—contd.*PART I.—CONSOLIDATED FUND—*contd.*(1) REVENUE—*contd.*

Head of Account.	Main reasons.
<i>Debt Services.</i>	
XX. Interest (+7,92)	Larger interest realised on (i) investment of cash balances (+12,57) and (ii) arrears of revenues (+2,84), partly set off by smaller interest realised on State loans and advances (—7,68).
<i>Civil Administration.</i>	
XXI. Administration of Justice (+3,88)	Larger receipts mainly under 'General fees, fines and forfeiture'.
XXIII. Police (+2,25)	Mainly due to larger receipts under 'Collection of payments for services rendered' (+3,94) and 'Miscellaneous' (+77), partly set off by decrease under 'Presidency Police' (—2,55).
XXVI. Education (+1,24,19)	Mainly due to larger grants from the Government of India for the Educational Development Schemes.
XXVII. Medical (+2,27)	Mainly due to larger sale of blood by the Blood Bank at the Medical College Hospitals, larger grant from the Government of India for the Second Five Year Plan Schemes and cumulative increases under other heads partly set off by decline under 'Hospital receipts' and 'Contributions'.
XXVIII. Public Health (—10,40)	Mainly due to smaller grants from the Central Government for National Water-Supply and Sanitation in rural areas.
XXIX. Agriculture (+59,60)	Mainly due to receipts from the distribution of fertilisers on a larger scale.
XXXII. Industries and Supplies (+9,78)	Due to larger receipts from (i) Industries (+2,65) on account of Industrial operations, Ipecaac Cultivation Scheme and grant from the Government of India for Second Five Year Plan Schemes, (ii) Cottage and Small-Scale Industries (+8,55) and (iii) Sale of Cinchona products (+1,55), partly counterbalanced by larger refunds (—2,82).
<i>Civil Works and Miscellaneous Public Improvements.</i>	
XXXIX. Civil Works (—21,21), <i>Multipurpose River Schemes</i>	Mainly due to smaller receipts on account of slower progress of Central Road Fund Works and roads, of economic or inter-State importance (—30,27), partly set off by larger recoveries of expenditure (+1,18), increased receipts under 'Tolls on roads' (+1,40) and 'Miscellaneous' (+7,22).
XI.A. Receipts from Multipurpose River Schemes (—44,99).	Receipts from the Mayurakshi Reservoir Project were very small

*Receipts—contd.*PART I.—CONSOLIDATED FUND—*concl'd.*(1) REVENUE—*concl'd.*

Head of Account.

Main reasons.

Miscellaneous.

XLIV. Receipts-in-aid of Superannuation Increase mainly under 'Miscellaneous Receipts. (+3,13).

XLVI. Miscellaneous (+1,72,10) . . . Due mainly to grants from the Government of India for relief operations in flood and drought affected areas and for subsidised industrial housing scheme (+1,06,35), larger receipts under other items (+6,85) and collection of payments for services rendered (+4,51) and larger grants from the Government of India in respect of schemes relating to displaced persons (+92,62), partly set off by decline under 'Unclaimed Deposits' (-5,65), 'Recoveries of overpayments' (-9,70) and by larger refunds (-23.51).

(Contribution and Miscellaneous adjustments between Central and State Governments.

XLIX. Grants-in-aid from Union Government (+8,54). Mainly larger grant from the Government of India for relief of educated unemployment.

Extraordinary Items.

L. 1. Extraordinary Receipts (+7,81) . . . Larger sale proceeds of condemned vehicles of the Food Department and larger miscellaneous receipts.

L. 1A. Receipts on account of Community Development Projects, National Extension Service, and Local Development Works (-59,59). Mainly smaller grants from the Government of India for slow progress of works.

(3) DEBT.

Permanent Debt (+2,11,47) . . . Raising of more long term loans from the open market for financing capital expenditure on development schemes of the Second Five Year Plan.

Loans from the Central Government (-79,65). Mainly smaller loans in connection with the relief and rehabilitation of displaced persons (-12,53), Community Development Projects and National Extension Service (-94,35), Damodar Valley Project (-2,35,57) partly counterbalanced by loans under the scheme for sharing small savings collections (+2,60,25).

Loans and Advances by State Governments (-63,52). Mainly due to smaller recovery under 'Advances to cultivators' (-5,23), 'Miscellaneous loans and advances' (-44,30), 'Loans and advances to displaced persons' (-9,52) and 'Loans and advances for Community Development Projects and National Extension Service' (-2,78).

PART II.—CONTINGENCY FUND.

Contingency Fund (+4,00,00) . . . Enhancement of the Fund in order to cope with the heavy demand for meeting emergency expenditure on flood and other relief works

Receipts—concl'd.

PART III.—PUBLIC ACCOUNT.

Debt (other than those included in Part I), Deposit and Remittance Heads.

Head of Account.	Main reasons.
State Provident Funds (+6,97) . . .	Larger receipts under 'General Provident Fund' (+3,50) and 'All India Services Provident Fund' (+8,73), partly counterbalanced by smaller receipts under 'Contributory Provident Fund' (-5,41).
Deposits of Local Funds (+2,52,13) . . .	Larger deposits under 'District Funds'.
Civil Deposits (+1,99,40) . . .	Mainly under 'Personal Deposits' (+67,98), 'Deposits for works done for public bodies or individuals' (+58,71), 'Deposits of the Chairman, Calcutta Improvement Trust' (+63,00) and 'Pay and Accounts Office Deposits' (+34,15), partly set-off by smaller receipts under 'Civil Courts' Deposits' (-23,74).
Other Accounts (-40,07) . . .	Decreases mainly under 'Subventions from the Central Road Fund' (-25,89), 'Deposit Account of the grant made by the Indian Council of Agricultural Research' (-3,37) and 'Deposit Account of grant for subsidised Industrial Housing Scheme' (-9,12).
Advances not bearing Interest (+1,82,27)	Increases mainly under 'Advances Repayable'.
Suspense Accounts (+45,00,50) . . .	Increases under 'Suspense Accounts' (+13,29,63) and 'Cheques and Bills' (+31,70,87).
Remittances (+1,10,51,53) . . .	The transactions were not provided for.

Expenditure.

PART I.—CONSOLIDATED FUND.

(1) REVENUE.

Head of Account.	Main reasons.
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Direct Demands on the Revenue.

7.—Land Revenue (-1,02,04) . . .	Less expenditure due mainly to (i) smaller collections of rent (-20,47), (ii) smaller expenditure under 'Survey, settlement and record operations' (-10,42) and (iii) postponement of the assessment of final compensation payable under the Estates Acquisition Act on account of further acquisition of certain rights (-72,43), partly set-off by larger expenditure under 'Charges of Administration' (+1,65).
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*Expenditure—contd.*PART I.—CONSOLIDATED FUND—*contd.*(1) REVENUE—*contd.*

Head of Account.

Main reasons.

Direct Demands on the Revenue—*concl'd.*

10.—Forest (+4,49) Larger expenditure mainly under (i) 'Conservancy and works' (+2,56) due to larger manufacture of charcoal and replacement of condemned trucks by new ones and (ii) 'Establishment' (+1,60) due to enhanced rates of dearness allowance, intensive touring and transfer of territories from Bihar.

Irrigation.

17.—Interest on Irrigation Works (Commercial) (—3,53). Mainly due to smaller expenditure in 1955-56 under '68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—Commercial'.

18.—Other Revenue Expenditure financed from ordinary Revenues (+40,02). Mainly due to larger expenditure for Sundarban embankments and Government embankments (+58,87) and requisition of larger stock (+5,60), partly counterbalanced by slow progress of development schemes (—22,31) and cumulative savings on other accounts (—2,54).

22.—Interest on Debt and other Obligations (—17,12). Mainly due to recovery of larger interest on Capital advances to the Damodar Valley Corporation (—87,31), partly counterbalanced by payment of larger interest on loans from the Union Government (+59,57) and smaller transfer of interest to Irrigation Department (—3,53) and Multipurpose River Schemes (+7,59).

Civil Administration.

25.—General Administration (+11,47) Mainly due to increased expenditure under 'Elections' (+6,75), 'Original Works' (+1,91) and non-recovery of charges for registration of citizens from the Government of India (+2,08).

28.—Jails and Convict Settlements (—4,28). Mainly due to non-supply of articles in full by the contractors (—1,81), non-completion of installation of a Blanket Factory in the Dum Dum Central Jail (—97) and non-functioning of some mills for a part of the year (—89).

37.—Education (+91,61) Mainly due to arrear grant to the University of Calcutta to compensate the loss sustained by it for entrusting the Board of Secondary Education, West Bengal to hold the Matriculation Examination (+5,52), Government's share of dearness allowance to the increased number of staff of non-Government Secondary and Primary Schools (+5,74), establishment of Multipurpose Schools not started in the previous year (+13,28) and increased grants-in-aid under the development schemes (+80,37) partly set-off by smaller expenditure under the Second Five Year Plan Schemes (—17,25).

*Expenditure—contd.*PART I.—CONSOLIDATED FUND—*contd.*(1) REVENUE—*contd.*

Head of Account.

Main reasons.

Civil Administration—*concl.*

- 38.—Medical (—37,04) Mainly due to non-implementation and belated implementation of certain development schemes (—44,75) and smaller expenditure on maintenance of completed Health Centres in the Community Development Projects Blocks (—6,84) partly counterbalanced by larger purchase of medical stores and equipments than provided for (+16,46).
- 39.—Public Health (—68,09) Mainly slower progress of work under National Urban Water Supply Scheme for non-availability of materials and non-implementation and delay in implementation of some other development schemes (—51,20) and purchase of materials made but not paid for during the year (—13,78).
- 40.—Agriculture (+1,18,37) Mainly due to distribution of chemical fertilisers on a much larger scale (+1,31,72) partly set-off by smaller expenditure in connection with the scheme for sea-fishing with the help of Danish Cutters and Japanese Trawlers (—14,93) and some schemes not being sanctioned during the year (—3,99).
- 41.—Veterinary (—9,10) Mainly due to slow progress of works in connection with the development schemes.
- 42.—Co-operation (—16,61) Mainly due to smaller expenditure under the development schemes.
- 43.—Industries (—42,63) Mainly due to (i) non-execution and slow progress of certain Second Five Year Plan Schemes (—47,94) and (ii) smaller expenditure under Cinchona plantations (—2,79), partly off-set by a change in the classification of receipts from the scheme for distribution of chanks from expenditure to revenue (+9,04).
- 47.—Miscellaneous Departments (—16,84) Smaller expenditure under (i) Second Five Year Plan Schemes due mainly to non-utilisation of the provision for 'Employees State Insurance Scheme' (—16,64) and slow progress of other schemes (—6,67), (ii) 'Employment Exchange' due to change in classification of the expenditure (—2,07) and (iii) 'Suspense' (—2,04) partly set off by larger expenditure under 'Construction Board' owing to revised programme of work and non-recovery from other Departments (+6,90) and Employees' State Insurance (Medical Benefit) Scheme (+3,37).

*Expenditure—contd.*PART I.—CONSOLIDATED FUND—*contd.*(1) REVENUE—*concl'd.*

Head of Account.

Main reasons.

Civil Works and Miscellaneous Public Improvements.

50.—Civil Works (—44,04) Mainly due to smaller expenditure on (i) original works—buildings and roads (—22,25), (ii) maintenance and repairs (—8,14), (iii) grants-in-aid (—3,54) and (iv) 'Suspense' (—16,42) on account of purchases made but not paid for, partly counterbalanced by larger expenditure (+8,12) owing to rapid progress of the development schemes.

Multipurpose River Schemes

51-A.—Interest on Capital Outlay on Multipurpose River Schemes (—7,59). Due mainly to smaller capital outlay in the previous year.

51-B.—Other Revenue Expenditure connected with the Multipurpose River Schemes (+4,81). Larger maintenance and establishment charges for the completed parts of the Mayurakshi Reservoir Project.

Miscellaneous.

54.—Famine (+5,39,80) Cost of large-scale relief operations due to wide-spread flood.

55.—Superannuation Allowances and Pensions (+5,16). Due to increase in the number of pensioners as also on account of areas transferred from Bihar.

57.—Miscellaneous (+5,19,73) Mainly due to (i) contributions to the District Boards for the loss of income consequent on the West Bengal Estates Acquisition Act, 1953 (+9,25) and contributions to local bodies for dearness concession to the employees (+1,70), (ii) augmentation of the Contingency Fund with a view to meet large-scale relief expenditure (+4,00,00), (iii) grant to the Calcutta Improvement Trust for subsidised Industrial Housing Scheme (+10,01), (iv) larger expenditure on the relief of displaced persons (+1,31,91) and (v) smaller recovery from the Union Government (+1,29,84) partly set-off by smaller expenditure due to slow progress of development schemes (—14,05), permanent improvement of Sundarban Areas (—10,96) and Training Schemes and primary education of the displaced persons (—1,67,18).

Extraordinary Items.

63.—Extraordinary charges (—1,23,15) Mainly due to non-adjustment of the loss on sale of subsidised food owing to delay in the compilation of Profit and Loss Accounts (—1,51,46), partly counterbalanced by increased expenditure due to retention of larger staff for the Food Relief and Supplies Department for the administration of modified rationing (+28,93).

63-B.—Community Development Projects, National Extension Service and Local Development Works (—78,57). Smaller expenditure based on the programme of works under (i) Community Development Projects (—14,62), National Extension Service (—52,71) and Local Development Works (—11,24).

*Expenditure—contd.*PART I—CONSOLIDATED FUND—*contd.*

(2) CAPITAL.

Head of Account.	Main reasons.
65.—Payment of compensation to land holders, etc. on the abolition of the Zamindari System (—35,50).	Due to smaller claims for payment of compensations than provided for.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial) (—10,57).	Smaller expenditure on Bagiola-Ghuni-Jantragachi Scheme (—4,69) and other development schemes (—6,59).
71.—Capital Outlay on Schemes of Agricultural Improvement and Research Outside the Revenue Account (—43,72).	Mainly due to the adjustment in part of expenditure on the Greater Calcutta Milk Supply Scheme under the head 40-Agriculture (—36,79) and non-execution of certain development schemes (—6,93).
72.—Capital Outlay on Industrial Development outside the Revenue Account (—15,83).	Mainly due to non-implementation of the scheme for setting up of spinning mills.
80-A.—Capital Outlay on Multipurpose River Schemes (—3,16,05).	Slower progress of the works of (i) Mayurakshi Reservoir Project (—79,71), (ii) Kangsabati Reservoir Project (—2,25) and (iii) Damodar Valley Project (—2,34,09).
81.—Capital Account of Civil Works outside the Revenue Account (—1,32,83).	Mainly due to smaller outlay on buildings and roads (—45,70), slow progress of development schemes (—1,16,27), larger receipts and recoveries on capital account (—5,39), partly set off by larger expenditure under 'Suspense' (+36,85).
82.—Capital Account of other State Works outside the Revenue Account (—86,66).	Mainly due to smaller expenditure under (i) subsidised Industrial Housing Scheme (—47,36), (ii) other Housing Schemes (—21,83), (iii) Salt Lake Reclamation Scheme (—11,95), (iv) Construction of Health Centres (—12,90), (v) Direct building Programme for housing of displaced persons owing to postponement of new works (—18,39) and (vi) National Extension Service (—6,08), partly set-off by larger expenditure under (a) Kanchrapara Area Development Scheme (+7,78), (b) Scheme for manufacture of bricks for Durgapur and other Projects (+3,40), (c) Schemes for colonisation and rehabilitation of displaced persons (+11,29) and smaller recoveries under (d) Tollygunge Land Development Scheme (+9,66) and (e) Kalyani Housing Scheme (+4,65).
82-B.—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account (+18,51).	Mainly due to cost of increased number of buses.
85-A.—Capital Outlay on State Schemes of Government Trading (+1,01,21).	Mainly due to large purchase of foodgrains owing to introduction of modified rationing (+2,74,46), non-adjustment of losses pending finalisation of the Profit and Loss Accounts (+1,51,88), non-repayment of advances (+1,46,85) partly counterbalanced by larger sale-proceeds (—4,80,17).

*Expenditure—contd.*PART I.—CONSOLIDATED FUND—*concl'd.*

(3) DFB†.

Head of Account.	Main reasons.
Loans from the Central Government (—94, 25).	Smaller repayment of loans mainly on account of (i) Intensive Food Production Schemes (—92,60), (ii) Flood and Drought Relief Works (—10,67), (iii) Displaced Persons (—9,80) and (iv) Industrial Development (—2,13), partly counterbalanced by repayment of (a) Ways and Means Advance (+7,07) and (b) special and medium long-term loans (+15,36).
Loans and Advances by State Government (—2,62,30).	Smaller amount of loans and advances granted on account of (i) displaced persons (—3,33,63), (ii) Community Development Projects and National Extension Service (—21,62), (iii) National Urban Water Supply Scheme (—25,00), (iv) Low income Group Housing Scheme (—42,66), (v) Special advances (—19,90) and (vi) Development of Digha (—10,00), partly counterbalanced by larger amount of (a) loans to artisans (—6,94), (b) advances to cultivators (+1,31,08), (c) cattle purchase loans (+7,22), (d) loans under the scheme for increased provision for aid to industries (+8,69), (e) loans to co-operative societies of Handloom Industry (+9,88) and (f) loans to State Electricity Board (+31,14).

PART III.—PUBLIC ACCOUNT.

Unfunded Debt—State Funds (+34,94).	Provident	Larger draws from the funds.
Other Reserve Funds (+13,89)	.	Larger expenditure on Cooch Behar Development schemes met from the General Reserve Fund for Cooch Behar.
Deposits of Local Funds (+2,27,21)	.	Larger withdrawals mainly from (i) District Funds (+35,51) and (ii) Other Miscellaneous Funds (+1,91,60).
Civil Deposits (+2,22,31)	.	Larger withdrawals mainly under 'Personal Deposits' (+82,74), 'Deposits for works done for Public bodies or individuals' (+66,41), Public Works Deposits (+9,93), Deposits of the Chairman, Calcutta Improvement Trust (+56,40) and Pay and Accounts Office Deposits (+21,45), partly set-off by smaller withdrawals under Revenue Deposits (—9,06), Civil Courts' Deposits (—13,36) and Deposits for sanitary works done for local bodies (—4,69).
Other Accounts (—25,09)	.	Smaller transfer from the Central Road Fund due to smaller expenditure on the Road Development Fund works.
Advances not bearing Interest (+2,27,44)	.	Increases mainly under Objection Book Advances (+1,60,83), Special Advances (+44,60) and Forest Advances (+21,08).
Suspense Accounts (+50,23,21)	.	Increases mainly under Pre-audit Cheques (+31,46,48) and other Suspense Accounts (+18,82,73).
Remittances (+1,12,84,12)	.	The transactions were not provided for.

REVENUE POSITION OF GOVERNMENT—GENERAL REMARKS.

6. It will be seen from the summary of transactions in paragraph 4 *ante* that the revenue receipts and the expenditure therefrom amounted to 57,61,14 and 71,20,08 as against the budget estimates of 49,36,05 and 63,54,94. The net result was a revenue deficit of 13,58,94 against an estimate of 14,18,89, which was due to an increase of 8,25,09 in revenue receipts partly counter-balanced by the increase of 7,65,14 in revenue expenditure.

The increase of 8,25,09 in the revenue receipts again was the net effect of increases aggregating 10,43,34 under certain heads partly set off by decreases totalling 2,18,25 under others.

The bulk of the increases occurred under the following items due to the reasons shown against each:—

- (i) *Taxes on Income other than Corporation Tax and Estate Duty (1,32,32).*—Increased share proceeds of Income Tax assigned to the State.
- (ii) *Forest (57,27).*—Larger sale of timber, increased realisations from forest produce and other resources and adjustment of arrear dues from Railways.
- (iii) *Other Taxes and Duties (4,25,24).*—Larger receipts mainly under Entertainment Tax, Bengal Raw Jute Taxation Act, Sales Tax and West Bengal Taxes on entry of goods in Local Areas Act.
- (iv) *Civil Administration (1,93,93).*—Mainly due to larger grants from the Government of India for educational development plan schemes and larger receipts from the sale of fertilisers to the cultivators.
- (v) *Miscellaneous (1,75,09).*—Mainly due to the grants from the Government of India for relief operations in flood and drought affected areas and for subsidised Industrial Housing Scheme and larger arrear recoveries from the Central Government in respect of schemes relating to displaced persons.

Fall in the collections of land revenue due to widespread flood, less transfer from the Central Road Fund and smaller grants from the Government of India on account of slow progress of road works, smaller yields from the Mayurakshi Reservoir Project and reduced grants from the Central Government for Community Development Projects, National Extension Service and Local Development Works, account for the short falls in revenue totalling 2,18,25 mentioned before.

On the expenditure side the excess occurred due mainly to large-scale relief operations in areas affected by flood and other natural calamities (+5,39,80), augmentation of the Contingency Fund to cope with the emergencies (+4,00,00) and larger expenditure on the relief and rehabilitation of displaced persons (+1,13,39). These excesses were partly set off by (i) less expenditure under "Land Revenue" (—1,02,04), due to smaller collection of revenue and postponement of assessment of compensation under the Estates Acquisition Act, (ii) non-adjustment of losses on the Grain Purchase Scheme (—1,23,15) and (iii) slow progress of Community Development Projects, National Extension Service and Local Development Works (—78,57).

A new tax on the entry of goods in local areas was introduced during the year under report. The total proceeds of this tax amounted to 2,33,42 against the estimate of 1,30,00 for the year.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

Progressive Capital outlay to end of the year.

7. The following table shows a progressive account of the capital expenditure of the Government of West Bengal upto the end of 1956-57 :—

Nature of Expenditure.	Expenditure upto 1955-56.	Expenditure during 1956-57.	Total.
1	2	3	4
65.—Payment of compensation to Land Holders, etc., on the abolition of the Zamindari system.	..	38,50	38,50
65-A.—Capital Outlay on Forests . . .	13	..	13
68.—Construction of Irrigation, etc., Works (Commercial).	3,25,64	46,73	3,72,37
71.—Capital Outlay on Schemes of Agricultural Improvement and Research.	20,17	25,59	45,76
72.—Capital Outlay on Industrial Development.	70,18	14,52	84,70
80-A.—Capital Outlay on Multipurpose River Schemes.	61,22,40	10,58,41	71,80,81
81.—Capital Account of Civil Works outside the Revenue Account.	18,66,71	4,60,40	23,27,11
81-A.—Capital Outlay on Electricity Schemes	1,28,14	..	1,28,14
82.—Capital Account of other State Works outside the Revenue Account.	10,03,40	5,49,58	15,52,98
82-B.—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account.	3,07,10	83,15	3,90,25
83.—Payments of Commuted value of Pensions.	4,73	6,54	11,27
85-A.—Capital Outlay on State Schemes of Government Trading.	—2,20,21	—2,47,80	—4,68,01
TOTAL	96,28,48	20,35,62	*1,16,64,10

* The actual of Rs. 116,64,09,088 (*vide* page 93) has been rounded as such for the purpose of this statement.

65.—*Payment of compensation to Land Holders, etc., on the abolition of the Zamindari system.*—The expenditure represents compensation paid to the land holders, etc., on the abolition of the Zamindari system under the Estates Acquisition Act.

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

68.—*Construction of Irrigation, etc., Works (Commercial).*—This represents the outlay on irrigation projects detailed in Account No. 7 on page 94.

71.—*Capital Outlay on Schemes of Agricultural Improvement and Research.*—The expenditure on productive development schemes relating to agriculture which are to be financed from loans are exhibited under this capital head. The figure represents mainly the expenditure on the establishment of seed multiplication farms, provision for a cold storage plant for preservation of seeds and fish and greater Calcutta Milk Supply Scheme.

72.—*Capital Outlay on Industrial Development.*—The cost of productive development schemes for the development of industries has been taken to this head. The main schemes are (1) Opening of Industrial centres relating to Cottage Industries, (2) Organisation of Silk Reelers' Co-operatives, (3) Development of Salt Production, (4) Exploitation of Coastal and Estuarine Fisheries and provision of fishing fleet, (5) Investment in the shares of commercial concerns, (6) Acquisition of land for telephone cable factory at Mihijam and (7) Establishment of an Industrial Estate at Kalyani.

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

81.—*Capital Account of Civil Works outside the Revenue Account.*—Expenditure on the original construction of buildings and roads costing more than Rs. 20,000 and on the development of State Roads have been recorded under this head.

81-A.—*Capital Outlay on Electricity Schemes.*—The expenditure represents outlay in connection with electrification of semi-rural areas.

82.—*Capital Account of other State works outside the Revenue Account.*—The outlays on (1) Kanchrapara Area Development Scheme, (2) Re-housing of Bustee-Dwellers, (3) Scheme for building of residential flats, (4) Scheme for housing and colonisation of displaced persons, (5) Coke-oven, Gas-grid and Power Plant, (6) Tollygunge Land Development Scheme and (7) Community Development Projects and National Extension Service are recorded under this head.

82-B.—*Capital Outlay on Road and Water Transport Schemes outside the Revenue Account.*—The expenditure represents the outlay on the State Transport service introduced for improvement of transport facilities in greater Calcutta.

83.—*Payments of commuted value of pensions.*—Charges on account of payment of commuted value of pensions are recorded under this head.

85-A.—*Capital Outlay on State Schemes of Government Trading.*—The expenditure represents the transactions in connection with the State Trading Schemes.

From this year a new procedure has been adopted by the State Government in defining capital expenditure. Under the new procedure expenditure on temporary or *katcha* construction works normally having a life of fifteen years and the grants to local bodies with the object of creating assets not belonging to the authority incurring the expenditure but adding to the capital wealth of the country, are to be debited to Capital provided that the works are so vital that they cannot be avoided, postponed or distributed over a series of years and that the amount involved is too great to be met from current revenues and that adequate arrangements are made to write back such capital expenditure to revenue over a number of years.

Neither any monetary limit for this purpose nor any time limit for the write back has yet (May, 1958) been fixed by the State Government. Particulars of the expenditure so capitalised, if any, during 1956-57 have also not been received from them so far (May, 1958).

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Financial Results of Irrigation Works and Multipurpose River Schemes.

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

Name of Projects.	Direct Capital outlay.		Revenue receipts during 1956-57.		Total revenue receipts.	Direct working expenses during 1956-57.	Net Revenue excluding interest.		Net profit or loss after meeting interest.		
	During 1956-57.*	To end of 1956-57.	Direct Revenue (Public works receipts.)	Portion of land-revenue due to works.			Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent. on Capital outlay to end of year.	Interest on Capital.	Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent. on Capital outlay to end of year.
	2	3	4	5	6	7	8	9	10	11	12
A—Irrigation Works—											
Unproductive—											
Midnapore Canal . . . . .	..	85,07	1,74	..	1,74	9,03	(-)-7,29	8.7	3,53	(-)-10,82	13.0
Bakreswar Irrigation Scheme . . . . .	..	7,01	23	..	23	49	(-)-26	3.7	30	(-)-56	8.0
Damodar Canal Project . . . . .	..	1,28,83	7,51	..	7,51	7,87	(-)-36	0.2	5,47	(-)-5,83	4.5
B.—Navigation, Embankment and Drainage Works—											
Productive—											
Sonarpur—Arpanch Drainage Schemes.	45,02	1,20,93	30	..	30	5,55	(-)-5,25	4.3	4,18	(-)-9,43	7.8
Unproductive—											
Hiji Tidal Canal . . . . .	..	25,51	87	..	87	3,97	(-)-3,10	12.2	1,08	(-)-4,18	16.4
Calcutta and Eastern Canals . . . . .	..	21,82	2,64	..	2,64	5,11	(-)-2,47	11.3	93	(-)-3,40	15.4
Sunderban Steamer Route . . . . .	..	7,53	41	..	41	26	+15	2.0	32	(-)-17	2.3
Dredging Bidyadhari . . . . .	..	(a)7,96	..	..	..	..	..	..	34	(-)-34	4.2
Dredger Burdwan . . . . .	..	13,63	43	..	43	30	+13	1.0	58	(-)-45	3.3
C—Multipurpose River Schemes—											
Productive—											
Mayurakshi Reservoir Project	74,71	12,77,69	1,87	..	1,87	14,88	(-)-13,01	1.0	52,71	(-)-65,72	5.1
TOTAL	1,19,73	16,93,98	16,00	..	16,00	47,46	(-)-31,46	1.9	69,44	(-)-1,00,90	5.96

The percentage of net loss in the year was 5.96 on the Capital outlay to end of the year.

(a) Excludes 3.00 met from contributions.
* Met from the Consolidated Fund.

There are five irrigation schemes in the State which have been declared as commercial undertakings. The total outstanding revenues to end of the year under report on account rates of water for each of schemes are given below :—

	Rs.
(1) Damodar Canal Project as on the 30th September, 1957 . . .	10,61,977
(2) Eden Canal Project as on the 30th September, 1957 . . .	1,85,176
(3) Bakreswar Canal Project as on the 30th September, 1957. . .	4,422
(4) Mayurakshi Reservoir Project as on the 30th September, 1957 . .	3,47,777
(5) Midnapore Canal Project as on the 31st March, 1957 . . .	55,045
Total . . .	16,54,397

The outstandings shown against the Mayurakshi Reservoir Project relate only to the areas for which regular assessment of water rates had been made. Besides this, a large area of land had been brought under compulsory irrigation under the Bengal Development Act during the years 1954-55 to 1956-57 for which neither any assessment nor any realisation of water rates has been made so far for want of Government orders fixing the rates.

The year-wise break-ups of the above outstandings are given in Appendix I at the end of the compilation.

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

With effect from the 17th August, 1954 the Government of India have fixed 4½ per cent. as the productivity test rate in regard to all projects financed by the Central Government or such of the State works for the execution of which loans may be asked for from the Centre. The productivity test involves certain *pro forma* adjustments, which do not appear in the regular Government accounts. If a work classed as "Productive" fails to yield the prescribed return for three successive years, it is transferred to 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 upto the end of 1953-54. From the year 1954-55 the following schemes have been classified as Productive :-

- (1) Sonarpur-Arapanch-Matla Scheme, Part I.
- (2) Sonarpur-Arapanch-Matla Scheme, Part II.
- (3) Bagjolla-Ghuni-Jantragachi Scheme.

EXPENDITURE ON IMPORTANT CAPITAL PROJECTS UNDER CONSTRUCTION.

10. The Damodar Valley Project, which is a Multipurpose River Scheme, was undertaken by the Damodar Valley Corporation, set up in July, 1948 under the Damodar Valley Corporation Act, 1948. The Project is being financed jointly by the Central Government and the Governments of West Bengal and Bihar. The contribution to end of 1956-57 paid by the Government of West Bengal was 58,52,04.

The Mayurakshi Reservoir Project, which was classified, under the Major Head "68.—Construction of Irrigation, etc., Works (Commercial)" since its commencement in 1945-46 had been reclassified as a Multipurpose River Scheme under the Major Head "80-A" with effect from the year 1949-50. The expenditure on the scheme to end of 1956-57 amounted to 12,77,69.

The Kangsabati Reservoir Project had been classified under the Major Head "80-A.—Capital Outlay on Multipurpose River Schemes" with effect from 1956-57. The expenditure on the scheme during 1956-57 amounted to 51,08.

The total expenditure on (1) Sonarpur-Arapanch-Matla Scheme, Part I, (2) Sonarpur-Arapanch-Matla Scheme Part II and (3) Bagiolla-Ghuni-Jantragachi Scheme during 1956-57 amounted to 3,09, 16,62 and 25,31 respectively. The total expenditure on a new scheme "Karatawa-Talma Irrigation Scheme" during 1956-57 amounted to 1,70.

COMMITMENTS.

11. The Appendix II at the end of this compilation gives a statement showing the extent to which the Government of West Bengal was committed at the end of 1956-57 in respect of schemes debitable to revenue and capital and estimated to cost Rs. 1 lakh or more. It would appear therefrom that Government stands committed at the end of 1956-57 to the extent of Rs. 3,19.43 lakhs in respect of schemes debitable to revenue account and to the extent of Rs. 1,72.90 lakhs in respect of those debitable outside the revenue account.

DEBT POSITION—GENERAL STATEMENT.

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

Nature of debt.	Amount of debt.		Difference (+) or (—).
	On 1st April, 1956.	On 31st March, 1957.	
1	2	3	4
Permanent Debt	14,93,95	22,05,42	+7,11,47
Floating Debt . . . . .	..	..	..
Loans from the Central Government	1,36,60,51	1,62,95,64	+26,35,13
Unfunded Debt	6,45,00	6,83,14	+37,54
GROSS TOTAL—Debt	1,58,00,06	1,91,84,20	+33,84,14
<i>Deduct—Outstanding loans and advances made by Government.</i>	<i>—38,12,83</i>	<i>—45,24,62</i>	<i>—7,11,79</i>
Net Debt	1,19,87,23	1,46,59,58	+26,72,35

It will be seen from the above statement that there was an increase of 26,72,35 in the net liability of the State Government on account of debt at the end of the year. The details are given below :—

(i) *Permanent Debt*.—Long-term loans raised from the open market to finance certain projects involving capital expenditure have been shown under this category. A total loan of 7,11,47 was raised during the year at 4 per cent. per annum redeemable at par in September, 1968. Full particulars of the loans raised will be found in paragraph 10 of Part B of the Report on pages 104-105.

The following arrangements have been made for amortisation of these loans :—

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.

Sinking Fund.—In addition to the annual contributions to the respective Depreciation Funds, an annual contribution is to be made to the Sinking Fund for amortisation of the loans at such rates as the Government may decide from time to time to be necessary. During the year under report a sum of 22,40 was adjusted to the Depreciation Fund, 84,72 to the Sinking Fund and 8,65 was received as interest on the investments made in the previous year. The total accumulation at the end of the year thus came to 2,78,06 out of which a sum of 2,75,22 stood invested in the securities of the West Bengal Government including 1,23,00 invested during the year. The details of the adjustments and investments during the year are given below :—

Amount adjusted during the year.		
Depreciation Fund for 3½ per cent. West Bengal Loan, 1962	.	2,62
Depreciation Fund for 4 per cent. West Bengal Loan, 1964	.	3,00
Depreciation Fund for 4 per cent. West Bengal Loan, 1963	.	5,40
Depreciation Fund for 4 per cent. West Bengal Loan, 1967	.	11,38
	TOTAL	22,40
Sinking Fund for 3½ per cent. West Bengal Loan, 1962	.	10,70
Sinking Fund for 4 per cent. West Bengal Loan, 1964	.	10,31
Sinking Fund for 4 per cent. West Bengal Loan, 1963	.	24,60
Sinking Fund for 4 per cent. West Bengal Loan, 1967	.	39,11
	TOTAL	84,72
Amount invested during the year in 4 per cent. W. Bengal Loan, 1968		1,23,00

(ii) *Floating Debt*.—There was no transaction under this category during the year under report.

(iii) *Loans from the Central Government*.—This includes 1,95,04 on account of the West Bengal Government's share of the total loan outstanding against the Government of undivided Bengal at the time of Partition. A statement of the pre-Partition and post-Partition loans taken by the State Government is given in paragraph 11 of the Part B—Report at pages 105-134.

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

(v) *Loans and Advances by State Governments*.—This comprises loans and advances granted to local bodies, cultivators, Government servants and

displaced persons, etc., which are ultimately recoverable from them. A detailed account of the transactions of these loans and advances is given in Statement No. 5 of Part B—Accounts and the Balances have been reviewed in paragraphs 12 to 26 *et seq* of part B—Report. The interest received by the State Government on this account amounted to 21, 16.

(vi) *Debt services*.—The total net charges on the revenues of the State during the year on account of service of debt was as shown below :—

Contribution to Sinking Fund	1,07,12
Interest on Permanent Debt	67,33
Management of Debt	48
Expenditure connected with the issue of new loans	89
Interest on Floating Debt . . . . .	..
Interest on loans taken from the Central Government	4,73,04
Interest on State Provident Fund Balances	24,37
Total	6,73,23
<i>Deduct</i> —Interest realised by Government on State Loans and Advances	21,16
Net charge	6,52,07

This works out to 11.3 per cent. of the revenues of the State during the year.

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

13. The statement given below indicates guarantees given by the Government of West Bengal and outstanding on the 31st March, 1957 :—

Name of the public or other body for which the guarantee is given.	Statutory authority, if any, for the giving of the guarantee.	Form and extent of guarantee.	Maximum amount guaranteed.	Sums guaranteed outstanding on the 31st March, 1957.	Remarks.
1	2	3	4	5	6
West Bengal Provincial Co-operative Bank Ltd.	Section 17(4)(a) of the Reserve Bank of India Act.	Credit limit of Rs. 150 lakhs repayable within one year from 25th May, 1956 with interest @ 1½%.	1,50,00 (actually drawn 1,02,00).	32,80	The guarantee was in force for one year from 25th May, 1956.
The Commissioners for the New Howrah Bridge.	Local Government in exercise of the powers conferred by Section 6(2) of the Howrah Bridge Act, 1926.	(i) 3½% 30-year loan of Rs. 150 lakhs floated on 20th August, 1936.	(i) 1,50,00.	(i) 84,27	(1) The revenue surpluses of the New Howrah Bridge Commissioners are being utilised for the purchase and cancellation of the debentures in order to reduce the capital debt.
		(ii) 3½% 20-year loan of Rs. 150 lakhs floated on 20th August, 1937.	(ii) 1,50,00.	(ii) 1,01,25.	(2) Both the loans carry option of repayment at any time after 18th August, 1956 on giving six months, previous notice

BALANCE.

14(i). The following Statement shows the "Ways and Means" position of the Government of West Bengal, month by month, during 1956-57.

Month.	Opening Cash Balance.		Receipts.	Disbursements.	Closing Cash Balance.	
	In Treasuries.	In Bank.			In Treasuries.	†In Bank.
1	2	3	4	5	6	7
<i>1956—</i>						
April . . .	26,47	16,81,81	28,64,69	39,19,94	32,74	6,20,29
May . . .	32,74	6,20,29	20,16,70	23,52,24	35,66	2,81,83
June . . .	35,66	2,81,83	20,75,29	23,34,29	44,08	14,41
July . . .	44,08	14,41	27,64,70	28,03,93	45,68	(—)26,42
August . . .	45,68	(—)26,42	20,18,41	19,80,02	40,18	17,47
September . . .	40,18	17,47	31,84,63	29,77,45	35,43	2,29,40
October . . .	35,43	2,29,40	39,66,65	31,19,98	43,73	10,67,77*
November . . .	43,73	*10,65,66	30,10,66	39,31,58	50,93	1,37,54
December . . .	50,93	1,37,54	24,83,43	23,96,52	44,12	2,31,26
<i>1957—</i>						
January . . .	44,12	2,31,26	21,98,41	22,43,98	55,89	1,73,92
February . . .	55,89	1,73,92	35,91,42	35,20,20	65,38	2,35,65
March . . .	65,38	2,35,65	64,20,36	61,50,68	24,32	5,46,39

*The difference of 2,11, represents the share allocated to this Government on account of merger of Purulia in this State.

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

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

(ii) In addition to the closing Cash Balance of 5,70,71 as shown in sub-paragraph (i) above, the resources of the State Government included certain investments in the shape of easily realisable securities. A part of these investments was in respect of funds the balances of which have been kept for specific purposes, while the remainder of the investments is accounted for under the Suspense Head "Cash Balance Investment Account".

In addition to the balance of investment of 45,02 in the preceding year, short-term investments amounting to 26,78,54 were made during the year in the Union Government Treasury Bills and Securities out of which 19,87,28 was discharged, thus leaving a balance of 6,91,26. The interest of 13,57 realised on this investment was credited to the revenue head "XX.—Interest". The total investments (valued at purchase rates) at the beginning and close of the year were as follows :—

	1st April, 1956.	31st March, 1957.
(1) Cash Balance Investment Account (<i>vide</i> paragraph 110 of Part B—Report).	45,02	7,36,28
(2) Earmarked Investments (as shown in sub-paragraph (iii) below).	1,88,05	3,11,05
Total .	2,33,07	10,47,33

The balance of Government at the beginning and at the close of the year, therefore, stood as follows :—

	1st April, 1956.	31st March, 1957.
Cash (<i>vide</i> sub-para. (i)).	*17,06,17	5,70,71
Investments	2,33,07	10,47,33
	19,39,24	16,18,04

The decrease of 3,21,20 in the balance is explained below :—

	Increase.	Decrease.
(1) Net debt outstanding (<i>vide</i> paragraph 12 <i>ante</i>)	26,72,35	..
(2) Revenue Deficit . . . . .	..	13,58,94
(3) Capital expenditure outside the Revenue Account . . . . .	..	20,35,62
(4) Contingency Fund	4,00,00	..
(5) Difference of receipts and disbursements under Deposit and Remittance Heads (other than Unfunded Debt) and Investments.	1,01	..
Total .	30,73,36	33,94,56
Net decrease 3,21,20.		

*Differs from the previous year's figure by 2,11 due to *minus* opening balance in respect of territories from Bihar merged in West Bengal.

(iii) The following statement shows in detail the earmarked balances (in cash and investments) held by Government in respect of various accounts at the beginning and at the close of the year under review. It will be seen therefrom that there was an increase of 88,71 during the year in the total balance :—

Name of Reserve Fund or Deposit Account.	Balance on 1st April, 1956.			Balance on 31st March, 1957.		
	Cash.	Investment.	Total.	Cash.	Investment.	Total.
1	2	3	4	5	6	7
1. Depreciation Reserve Fund of Government Bus Services.	52,30	..	52,30	54,90	..	54,90
2. Reserve Fund—Transport.	20	..	20	40	..	40
3. Depreciation Reserve Fund—Electricity.	5,73	..	5,73	5,73	..	5,73
4. Sinking Fund . .	10,17	1,52,22	1,62,39	2,84	2,75,22	2,78,06
5. West Bengal Famine Insurance Fund.	24	14,91	15,15	36	14,91	15,27
6. General Reserve Fund for Cooch Behar.	70,81	20,92	91,73	55,40	20,92	76,32
7. Depreciation Reserve Fund—Government Presses.	8,30	..	8,30	9,57	..	9,57
8. Reserve Fund for protection of Sugar Industry.	69	..	69	..	..	..
9. Subventions from the Central Road Fund.	13,46	..	13,46	3,19	..	3,19
10. Deposit Account of the grant made by the Indian Central Jute Committee.	18	..	18	18	..	18
11. Deposit Account of the grant made by the Indian Council of Agricultural Research.	2,08	..	2,08	2,96	..	2,96
12. Deposit Account of the grant from the Indian Central Sugarcane Committee.	1,16	..	1,16	1,17	..	1,17
13. Deposit Account of the grant from the Central Government for the Food Production Drive, etc.	62,30	..	62,30	62,30	..	62,30

Name of Reserve Fund or Deposit Account.	Balance on 1st April, 1956.			Balance on 31st March, 1957.		
	Cash.	Investment.	Total.	Cash.	Investment.	Total.
1	2	3	4	5	6	7
14. Deposit Account of the grant made by the Central Silk Board.	2,03	..	2,03	..	..	..
15. Deposit Account of the grant made by the Central Oil Seeds Committee.	24	..	24	84	..	84
16. Deposit Account of the grant made by the Central Tea Board.	79	..	79	91	..	91
17. Deposit Account of the grant made by the Indian Council of Scientific and Industrial Research.	16	..	16	16	.	16
18. Deposit Account of the grant made by the Indian Central Arecanut Committee.	15	..	15	43	..	43
19. Deposit Account of the grant made by the Indian Central Coccoanut Committee.	11	..	11	2	..	2
20. Deposit Account of Local Development Works grant Fund.	6,04	..	6,04	1,58	..	1,58
Total	2,37,23	1,88,05	4,25,28	2,02,94	3,11,05	5,13,99

The nature of these balances has been explained in paragraphs 37 to 48 and 84 to 93 of Part B of the Account.

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

	1st April, 1956.	31st March, 1957.
Cash	14,68,94*	3,67,77
Investments	45,02	7,36,28
	15,13,96	11,04,05

* Differs from the previous year's figure by 2,11 due to *minus* opening balance in respect of territories from Bihar merged in West Bengal.

SUMMARY OF GENERAL FINANCIAL POSITION.

15. As explained in paragraph 6 *ante* dealing with the revenue position of the State Government the actual deficit for the year amounted to 13,58,94 against the estimated deficit of 14,18,89. The net transactions under Capital, Debt, Deposit and Remittance heads and under Contingency Fund, however, recorded an improvement of 2,23,48. The balance under investments also went up from 2,33,07 to 10,47,33. The net effect of these variations was that the cash position (including investments) showed a decline from 19,39,24 to 16,18,04 indicating a deficit of 13,58,94 in the Revenue Account and a total increase of 10,37,74 in others.

The debt position showed an increase in the net liability of the State from 119,87,23 to 146,59,58. The trend of variation under each of the categories of debt has been analysed in paragraph 12 *ante*. The chief factors contributing to this increase were (i) flotation of long-term loans of 7,11,47 from the open market for financing capital expenditure on development schemes of the State Second Five Year Plan and (ii) grant of loans of Rs. 27,48,00 by the Government of India for financing development schemes, State Government's share of contribution to the Damodar Valley Corporation, rehabilitation of displaced persons, Intensive Food Production Schemes, flood and drought relief works, flood control programme, removal of khatalas from Calcutta and various housing schemes, etc.

Loans amounting to 1,12,87 were repaid to the Government of India during the year and loans and advances totalling 8,47,69 were granted by the State Government to local bodies, cultivators, Government servants and displaced persons during the year under review.

The monthly cash balance in the Reserve Bank and at the treasuries remained satisfactory and no "Ways and Means Advance" had to be taken during the year.

The net liability of the State on account of public Debt, etc., at the close of the year was 151,65,61 as indicated in the following statement.

Assets.		Liabilities.	
Loans and Advances by the State Government.	45,24,62	Public Debt . . .	185,01,06
		Contingency Fund . .	5,00,00
Balance—			
Investments	10,47,33	Unfunded Debt . . .	6,83,14
Cash	5,70,71	Deposits and Advances .	20,31,33
		Remittances	— 4,07,28
Total	<u>61,42,66</u>		<u>2 13,08,27</u>
Net Liability	151,65,61		

The net liability on the 31st March, 1956 was 117,68,89. There has thus been an increase of 33,96,72 in the net liability of the State in the year under report.

In addition to the liability mentioned above Government were also committed to an expenditure of 4,92,33 in future years in respect of certain sanctioned schemes each costing Rs. 1 lakh or more debitable to Revenue and capital.

Against these liabilities and commitments the State Government owned assets of a capital nature in the shape of Irrigation Projects, Civil Works, Multipurpose River Schemes, Schemes of Agricultural Improvement and Research, Industrial Development, Electricity and Road Transport, etc. in which Rs. 1,21,66.47 lakhs (including Rs. 36.07 lakhs invested in shares of commercial concerns) had been invested upto the end of the year under review and also some other stocks of foodgrains purchased in connection with the Grain Purchase Scheme, the value of which could not be ascertained. Besides these, there were various physical assets of the State such as land, buildings, communications, etc., which have necessarily to be omitted from the review since their value cannot be properly assessed.

The details of the investments of Rs. 36.07 lakhs are given below :—

Name of Private Company.	Number of shares purchased.	Purchase price and total amount.	Market value of shares on the 31st March, 1957.	Amount of dividend declared.	Amount credited to Government after deduction of Income tax.
1	2	3	4	5	6
The Bengal Salt Company.	6,800 ordinary shares of Rs. 25 each.	1,70,000	Not known.	(i) On the profit of 1952—1 P.C.	1,200
				(ii) On the profit of 1953—1½ P.C.	2,556
				(iii) On the profit of 1954—1½ P.C.	2,550
The West Bengal Financial Corporation.	31,770 fully paid up shares of Rs. 100 each.	31,77,000	Not known.	3½ P.C. guaranteed by State Government.	..
Messrs. Meoawo Co-operative Industrial Society Ltd.	26,000 redeemable shares of Rs. 10 each.	2,60,000	Not known.	Not known.	..

A.—GENERAL FINANCE ACCOUNTS.

II.—Accounts.

No. 1.—PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE, 1956-57.

— 1	Amount in thousands of rupees. 2	Percentage of total revenues. 3	Percentage of total expenditure. 4
REVENUE RECEIPTS—			
A.—Principal Heads of Revenue—			
II. Union Excise Duties	1,33,65	2.32	1.87
IV.—Taxes on Income other than Corpora- tion Tax and Estate duty.	8,35,70	14.51	11.74
V.—Estate Duty	26,21	.45	.37
VII.—Land Revenue	4,44,23	7.71	6.24
VIII.—State Excise Duties	5,05,27	8.77	7.10
IX.—Stamps	3,08,07	5.35	4.33
X.—Forest	1,40,34	2.44	1.97
XI.—Registration	54,23	.94	.76
XII.—Taxes on Vehicles	1,36,64	2.37	1.92
XIII.—Other Taxes and Duties	17,29,79	30.02	24.29
Total—Principal Heads of Revenue .	43,14,13	74.88	60.5†
C.—Irrigation, Navigation, Embankment and Drainage Works.	—12,99	—22	—18
E.—Debt Services	50,96	.88	.72
F.—Civil Administration	6,19,55	10.75	8.71
H.—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.	92,25	1.60	1.29
I.—Electricity Schemes	—2	—00	—00
J.—Miscellaneous	3,09,26	5.37	4.34
L.—Contributions and Miscellaneous Ad- justments between Central and State Governments.	3,12,25	5.42	4.38
M.—Extraordinary Items	75,75	1.32	1.06
Total—Receipts .	57,61,14	100.00	80.91

No. 1.—PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE, 1956-57—*concl'd.*

1	Amount in thousands of rupees. 2	Percentage of total revenues. 3	Percentage of total expenditure. 4
REVENUE EXPENDITURE—			
A.—Direct Demands on the Revenue—			
4.—Taxes on Income other than Corporation Tax and Estate Duty.	5,34	·09	·07
7.—Land Revenue	3,13,84	5·45	4·41
8.—State Excise Duties	40,33	·70	·57
9.—Stamps	8,97	·15	·13
10.—Forest	94,32	1·64	1·32
11.—Registration	21,30	·37	·30
12.—Taxes on Vehicles	4,50	·08	·06
13.—Other Taxes and Duties	26,95	·47	·38
Total—Direct Demands on the Revenue	5,15,55	8·95	7·24
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.	2,27,10	3·94	3·19
E.—Debt Services	2,93,79	5·10	4·13
F.—Civil Administration	35,54,42	61·69	49·92
H.—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.	4,29,58	7·46	6·03
J.—Miscellaneous	16,74,90	29·07	23·53
M.—Extraordinary Items	4,24,74	7·37	5·96
Total—Expenditure within the Revenue Account.	71,20,08	123·58	100·00

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

Receipts.	Actuals for 1956-57.	Disbursements.	Actuals for 1956-57.
1	2	3	4
<i>Part I.—Consolidated Fund.</i>			
	Rs.		Rs.
Ordinary Revenue receipts	56,85,39,402	Revenue expenditure	71,20,07,520
Extraordinary Receipts	75,74,852		
(A) Total—Revenue receipts.	57,61,14,254	(A) Total—Expenditure on Revenue Account.	71,20,07,520
		Capital expenditure outside the Revenue Account.	20,35,61,623
Public Debt incurred	34,59,47,036	Public Debt discharged	1,12,87,157
Loans and Advances by State Governments.	1,35,89,825	Loans and Advances by State Governments.	8,47,69,335
Total—Consolidated Fund	93,56,51,115	Total—Consolidated Fund	101,16,25,635
<i>Part II.—Contingency Fund.</i>			
Contingency Fund	4,00,00,000	Contingency Fund	..
<i>Part III.—Public Account.</i>			
Unfunded Debt incurred	1,47,53,035	Unfunded Debt discharged	1,09,99,032
Deposits and Advances	101,77,74,185	Deposits and Advances	107,58,40,013
Remittances	110,51,53,149	Remittances	112,84,12,242
Total—Public Account	213,76,80,369	Total—Public Account	221,52,51,287
Total—Receipts	311,33,31,484	Total—Disbursements	322,68,76,922
(B) (Opening) Cash Balance	17,06,16,881	(B) (Closing) Cash Balance	570,71,443
GRAND TOTAL	328,39,48,365	GRAND TOTAL	328,39,48,365
(A) Revenue Deficit during the year		Rs.	13,58,93,266
(B) Decrease of Cash Balance during the year		Rs.	11,35,45,438
See also paragraph 14(i) of the Report.			

No. 3.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS.

Heads of Revenue.	Actuals for 1956-57.	Actuals for 1956-57.						Grand Total.	
		Charged.			Voted.				
		Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.		
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Principal Heads of Revenue—		A.—Direct Demands on the Revenue—							
II.—Union Excise Duties	1,33,65,000								
IV.—Taxes on Income other than Corporation Tax and Estate Duty.	8,35,70,068	4.—Taxes on Income other than Corporation Tax and Estate Duty.	399	..	399	5,33,653	..	5,33,653	5,34,052
V.—Estate Duty	26,21,000	7.—Land Revenue . . . . .	..	..	..	3,13,83,653	..	3,13,83,653	3,13,83,653
VII.—Land Revenue	4,44,23,119								
VIII.—State Excise Duties	5,05,27,313	8.—State Excise Duties . . . . .	..	..	..	40,33,377	..	40,33,377	40,33,377
IX.—Stamps	3,08,06,671	9.—Stamps . . . . .	..	..	..	8,96,674	..	8,96,674	8,96,674
X.—Forest	1,40,33,445	10.—Forest . . . . .	..	..	..	94,31,481	..	94,31,481	94,31,481
XI.—Registration	54,22,712	11.—Registration . . . . .	..	..	..	21,30,028	..	21,30,028	21,30,028
XII.—Taxes on Vehicles	1,36,64,136	12.—Taxes on Vehicles	4,50,000	..	4,50,000	..	..	..	4,50,000
XIII.—Other Taxes and Duties.	17,29,79,308	13.—Other Taxes and Duties . . . . .	..	..	..	26,95,434	..	26,95,434	26,95,434
Total	43,14,12,792	Total	4,50,399	..	4,50,399	5,11,04,300	..	5,11,04,300	5,15,54,699

—Irrigation, Navigation, Embankment and Drainage Works—									
XVII.—Irrigation, Navigation, and Embankment Works (Commercial)—									
Gross Receipts—									
Direct Receipts	14,12,926								
Deduct—Working Expenses		—32,57,846							
Net Receipts		18,44,920							
XVIII.—Irrigation, Navigation, and Embankment Drainage Works (Non-commercial)—									
Direct Receipts	5,45,991								
Deduct—Refunds		—25							
Net Receipts		5,45,966							
Total		12,98,954							
E.—Debt Services—									
XX.—Interest	50,96,461								
Deduct—									
(1) Interest transferred to Commercial Departments.		58,49,429							
(2) Interest on Capital advanced to Damodar Valley Corporation.		3,18,28,779							
(3) Interest transferred to Transport Department for State Buses.		4,12,094							
Deduct—Total		3,80,90,302							
Net amount met out of ordinary revenues.		1,86,67,391							
Total	50,96,461								
XXI.—Appropriation for Reduction or Avoidance of Debt.									
Total		1,07,12,000							
Total		2,93,79,391							
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—									
17.—Interest on Irrigation Works (Commercial).			16,77,192						16,77,192
18.—Other Revenue Expenditure financed from Ordinary Revenues.				2,10,32,565					2,10,32,565
Total			16,77,192	2,10,32,565					2,37,09,757
E.—Debt Services—									
22.—Interest on Debt and other obligations.			5,67,57,693						5,67,57,693
Deduct—									
(1) Interest transferred to Commercial Departments.			58,49,429						58,49,429
(2) Interest on Capital advanced to Damodar Valley Corporation.			3,18,28,779						3,18,28,779
(3) Interest transferred to Transport Department for State Buses.			4,12,094						4,12,094
Deduct—Total			3,80,90,302						3,80,90,302
Net amount met out of ordinary revenues.			1,86,67,391						1,86,67,391
Total			1,07,12,000						1,07,12,000
Total			2,93,79,391						2,93,79,391

No. 3.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*contd.*

Heads of Revenue.	Actuals for 1956-57.	Heads of Expenditure.	Actuals for 1956-57.					Voted.					GRAND TOTAL.	
			Charged.		Total.			Charged.		Total.				
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Civil Administration—														
XXI.—Administration of Justice.	87,15,560	F.—Civil Administration—												
XXII.—Jails and Convict Settlements.	5,28,892	25.—General Administration	10,46,618		10,46,618	3,29,27,597	..	..	..	..	..	..	3,29,27,597	3,39,74,215
XXIII.—Police	31,14,853	27.—Administration of Justice	27,57,035		27,57,035	84,47,292	..	..	..	..	..	..	84,47,292	1,12,04,327
XXIV.—Ports and Pilotage	64,976	28.—Jails and Convict Settlements.	..		..	85,62,399	..	..	..	..	..	..	85,62,399	85,62,399
XXVI.—Education	1,73,58,815	29.—Police	..		..	7,13,36,065	..	..	..	..	..	..	7,13,36,065	7,13,36,065
XXVII.—Medical	36,59,052	30.—Ports and Pilotage	..		..	7,74,139	..	..	..	..	..	..	7,74,139	7,74,139
XXVIII.—Public Health	18,59,648	36.—Scientific Departments	..		..	80,340	..	..	..	..	..	..	80,340	80,340
XXIX.—Agriculture	2,29,92,907	37.—Education	..		..	10,07,87,820	..	..	..	..	..	..	10,07,87,820	10,07,87,820
XXX.—Veterinary	3,48,740	38.—Medical	35,345		35,345	3,99,34,212	..	..	..	..	..	..	3,99,34,212	3,99,69,557
XXXI.—Co-operation	2,71,631	39.—Public Health	..		..	1,45,18,569	..	..	..	..	..	..	1,45,18,569	1,45,18,569
XXXII.—Industries and Supplies.	60,06,764	40.—Agriculture	..		..	4,46,42,977	..	..	..	..	..	..	4,46,42,977	4,46,42,977
XXXVI.—Miscellaneous Departments.	26,32,882	41.—Veterinary	..		..	28,56,353	..	..	..	..	..	..	28,56,353	28,56,353
Total	6,19,54,720	42.—Co-operation	..		..	22,35,358	..	..	..	..	..	..	22,35,358	22,35,358
		43.—Industries and Supplies	..		..	1,30,34,922	..	..	..	..	..	..	1,30,34,922	1,30,34,922
		47.—Miscellaneous Departments	..		..	1,14,65,428	..	..	..	..	..	..	1,14,65,428	1,14,65,428
		Total	35,38,998		35,38,998	35,16,03,471	..	..	..	..	..	..	35,16,03,471	35,54,42,469

H.—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—					
	H.—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—				
	50.—Civil Works	13,17,056	..	13,17,056	3,47,72,976
XXXIX.—Civil Works	51-A.—Interest on Capital Outlay on Multipurpose River Schemes.	53,79,968	..	53,79,968	53,79,968
	51-B.—Other Revenue Expenditure connected with Multipurpose River Schemes.	..	..	14,88,054	14,88,054
XL-A.—Receipts from Multipurpose River Schemes.		..	..	..	..
	Total	92,24,560	..	66,97,024	3,62,01,030
I.—Electricity Schemes—					
XLI.—Receipts from Electricity Schemes—					
Gross Receipts		—1,985			
J.—Miscellaneous—	J.—Miscellaneous—				
XLIV.—Receipts in aid of Superannuation.		6,20,332			
XLV.—Stationery and Printing.		6,90,419			
XLVI.—Miscellaneous	A.—Famine Relief	2,74,85,786	..	4,800	6,65,43,505
	54-B.—Privy Purses and Allowances of Indian Rulers.	..	..	..	1,54,287
XLVI-A.—Receipts from Road and water Transport Scheme—					
Gross Receipts	55.—Superannuation Allowances and Pensions.	2,21,61,663	..	1,65,886	1,31,73,936
Deficit—Working Expenses	56.—Stationery and Printing	—1,09,82,113	..	..	63,27,315
	Net Receipts	21,79,550	..	17,36,826	7,93,58,004
	Total	3,09,26,087	..	19,27,512	16,55,62,047
	Total				16,55,62,047
					16,74,80,559

Capital Expenditure outside Revenue Account—					
A.A.—65.—Payment of Compensation to Land Holders, &c., on the abolition of the Zamindari System.	..	..	3,50,180	..	38,50,180
CC.—68.—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial).	..	..	48,72,717	..	46,72,717
FF.—71.—Capital Outlay on Schemes of Agricultural Improvement and Research.	..	..	25,59,448	..	25,59,448
72.—Capital Outlay on Industrial Development.	..	..	14,52,170	..	14,52,170
HH.—80A.—Capital Outlay on Multi-purpose River Schemes.	..	..	10,59,40,961	..	10,59,40,961
81.—Capital Account of Civil Works outside the Revenue Account.	1,436	..	1,436	..	4,60,36,544
JJ.—82.—Capital Account of Other Works outside the Revenue Account.	50	..	5,49,68,043	..	5,49,68,043
82-B.—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account.	..	..	83,14,923	..	83,14,923
83.—Payments of commuted value of Pensions.	..	..	6,53,704	..	6,53,704
85-A.—Capital Outlay on State Schemes of Government Trading.	56,692	..	56,692	..	-2,48,36,235
Total	57,178	..	57,178	..	20,35,04,445
Total—Revenue	57,61,14,254	..	4,40,31,806	..	87,15,37,337
Total—Expenditure		..	4,40,31,806	..	87,15,37,337
Total—Revenue	57,61,14,254	..	4,40,31,806	..	87,15,37,337
Total—Expenditure		..	4,40,31,806	..	87,15,37,337

20,35,04,445

87,15,37,337

87,15,37,337

87,15,37,337

87,15,37,337

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

Particulars.	Charged.			Voted.			GRAND TOTAL.
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure on Revenue Account(a)	4,43,86,723	..	4,43,86,723	69,08,60,756	..	69,08,60,756	73,52,47,479
Expenditure outside the Revenue Account	57,178	..	57,178	20,35,04,445	..	20,35,04,445	20,35,61,623
Disbursements under Public Debt, Loans and Advances, etc. (b).	1,12,87,157	..	1,12,87,157	8,47,69,335	..	8,47,69,335	9,60,56,492
Total	5,57,31,053	..	5,57,31,053	97,91,34,536	..	97,91,34,536	1,03,48,65,594

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

	Charged.		Voted.	
	Out of Consolidated Fund.	Out of Contingency Fund.	Out of Consolidated Fund.	Out of Contingency Fund.
	Rs.	Rs.	Rs.	Rs.
(a) Total Expenditure as in Account No. 3	4,39,74,628	..	4,39,74,628	66,80,32,892
Add—Working Expenses of Irrigation . . . . .	..	..	..	32,57,846
Add—Working Expenses of Road Transport Scheme	4,12,095	..	4,12,095	1,95,70,018
Total	4,43,86,723	..	4,43,86,723	69,08,60,756
<hr/>				
(b) N.—Public Debt—				
Floating Debt . . . . .	..	..	..	..
Loans from the Central Government	1,12,87,157	..	1,12,87,157	..
<hr/>				
P.—Loans and Advances by the State Government—				
Loans to Local Funds, Private Parties . . . . .	..	..	..	8,44,97,219
Loans to Government servants . . . . .	..	..	..	2,72,116
Total	1,12,87,157	..	1,12,87,157	8,47,69,335

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

Heads.	Actuals for 1956-57.
A.—Principal Heads of Revenue—	
Rs.	
II.—Union Excise Duties—	
Share of net proceeds assigned to States	1,33,65,000
TOTAL	1,33,65,000
IV.—Taxes on Income other than Corporation Tax and Estate Duty—	
Share of net proceeds assigned to States	6,69,57,000
Taxes on Agricultural Income	1,68,02,725
Miscellaneous	5,526
<i>Deduct—Refunds</i>	—1,95,163
TOTAL	8,35,70,088
V. Estate Duty—	
Share of net proceeds assigned to States	26,21,000
TOTAL	26,21,000
VII.—Land Revenue—	
Ordinary revenue	95,64,142
Sale proceeds of waste-lands and redemption of land tax	6,305
Rents, etc., of fisheries	2,45,752
Rates and cesses on lands	11,74,522
Recoveries of over payments	44,031
Collection of payments for services rendered	1,65,757
Miscellaneous	4,08,057
Receipts from the management of <i>Ex-Zamindary Estates</i>	3,39,77,746
<i>Deduct—Refunds</i>	—11,63,193
TOTAL	4,44,23,119
VIII.—State Excise Duties—	
Country spirits	2,61,51,787
Country fermented liquor	52,98,177
Malt liquor	17,24,134
Wines and spirits (<i>including medicated wines</i>)	85,79,784
Receipts from commercial spirits (<i>including denatured spirits and medicinal and toilet preparations</i>).	18,71,265
Opium	38,56,014
Hemp and other drugs	25,49,517
Receipts from Distilleries	8,898
Fines, confiscations and miscellaneous	3,12,680
Recoveries of over payments	8,838
Collection of payments for services rendered	2,40,316
<i>Deduct—Refunds</i>	—74,097
TOTAL	5,05,27,313

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

Heads.	Actuals for 1956-57.
A.—Principal Heads of Revenue—<i>contd.</i>	
	Rs.
IX.—Stamps—	
A.—NON-JUDICIAL—	
Sale of Stamps	2,04,49,831
Duty on impressing documents	5,47,248
Fines and penalties	14,587
Miscellaneous	4,667
<i>Deduct—Refunds</i>	—13,71,033
TOTAL—NON-JUDICIAL .	1,96,45,300
B.—JUDICIAL—	
(i) Court fees—	
Court fees realised in stamps	1,07,55,735
<i>Deduct—Refunds</i>	—32,910
TOTAL .	1,07,22,825
(ii) Other receipts—	
Sale of stamps	4,30,081
Fines and penalties	2,529
Miscellaneous	5,936
TOTAL .	4,38,546
TOTAL—JUDICIAL .	1,11,61,371
TOTAL—NON-JUDICIAL .	1,96,45,300
GRAND TOTAL	3,08,06,671

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

Heads.	Actuals for 1956-57.
Rs.	
A —Principal Heads of Revenue—<i>contd.</i>	
X.—Forest—	
Timber and other produce removed from the forests by Government agency.	22,04,525
Timber and other produce removed from the forests by consumers or purchasers.	98,99,435
Drift and waif wood and confiscated forest produce	36,277
Miscellaneous	19,01,848
<i>Deduct—Refunds</i>	—8,640
TOTAL .	1,40,33,445
XI.—Registration—	
Fees for registering documents	48,28,788
Fees for copies of registered documents	2,17,103
Miscellaneous	3,81,781
<i>Deduct—Refunds</i>	—4,960
TOTAL .	54,22,712
XII.—Taxes on Vehicles—	
Receipts under the Indian Motor Vehicles Act	17,19,941
Receipts under the Provincial Motor Vehicles Taxation Act	1,14,77,682
Other receipts	5,14,298
<i>Deduct—Refunds</i>	—47,785
TOTAL .	1,36,64,136

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

Heads.	Actuals for 1956-57.
A.—Principal Heads of Revenue—<i>concl.</i>	
Rs.	
XIII.—Other Taxes and Duties—	
A.—TAXES ON LUXURIES INCLUDING TAXES ON ENTERTAINMENTS, AMUSEMENTS, BETTING AND GAMBLING—	
Entertainment Tax	1,29,33,452
Betting Tax—	
Totalisator	26,60,035
Bookmakers	33,69,815
TOTAL .	1,89,63,302
B.—RECEIPTS FROM ELECTRICITY DUTIES—	
Fees under the Indian Electricity Rules, 1922 and fees for the electrical inspection of cinemas.	10,94,306
Other receipts	1,23,85,313
TOTAL .	1,34,79,619
D.—RECEIPTS UNDER SALES TAX ACTS—	
Taxes—	
Receipts under the Bengal Finance (Sales Tax) Act, 1941 .	8,35,44,252
Receipts under West Bengal Sales Tax Act, 1954	1,11,09,402
Receipts under Motor Spirit Sales Taxation Act, 1941 .	1,52,15,481
TOTAL .	10,98,69,135
E.—OTHER ITEMS—	
Receipts under Bengal Raw Jute Taxation Act, 1941	76,99,743
Receipts under the West Bengal Taxes on Entry of Goods in Local Areas Act, 1955.	2,33,41,628
Miscellaneous	22,922
Deduct—Refunds	—3,97,041
TOTAL .	3,06,67,252
GRAND TOTAL .	17,29,79,308

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

Heads.	Actuals for 1956-57.
C.—Irrigation, Navigation, Embankment and Drainage Works—	Rs.
XVII.—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—	
A.—IRRIGATION WORKS—	
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Water rates	8,92,563
Sales of Water	7,056
Other canal produce	4,835
Navigation	1,412
Rents	11,339
Recoveries of expenditure	538
Miscellaneous	30,417
TOTAL .	9,48,160
Deduct—Working Expenses—	
Extensions and Improvements	8,417
Maintenance and repairs	10,85,714
Establishment	6,00,935
Tools and Plant	43,019
Charges in England	563
TOTAL—WORKING EXPENSES .	—17,38,648
Net Receipts .	—7,90,488
TOTAL—A.—IRRIGATION WORKS .	—7,90,488

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

Heads.	Actuals for 1956-57.
	Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works—<i>contd.</i>	
XVII.—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—<i>contd.</i>	
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—	
(1) Productive Works—	
Gross Receipts—	
Direct Receipts—	
Rents	962
Recoveries of expenditure	57
Miscellaneous	28,825
Deduct—Refunds	—11
TOTAL	29,833
Deduct—Working Expenses—	
Maintenance and Repairs	5,00,686
Establishment	49,699
Tools and Plant	4,524
Charges in England	574
TOTAL—WORKING EXPENSES	—5,55,483
Net Receipts	—5,25,650

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

Heads.	Actuals for 1956-57.
C.—Irrigation, Navigation, Embankment and Drainage Works—<i>contd.</i>	
	Rs.
XVII.—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—<i>concl.</i>	
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>contd.</i>	
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Other canal produce	291
Navigation	3,08,083
Rents	2,372
Recoveries of expenditure	1,477
Miscellaneous	1,22,710
TOTAL	4,34,933
 <i>Deduct—Working Expenses—</i>	
Extension and Improvements	4,655
Maintenance and Repairs	6,91,183
Establishment	2,45,633
Tools and Plant	22,140
Charges in England	104
TOTAL.—WORKING EXPENSES	—9,63,715
Net Receipts	—5,28,782
Net Receipts B.—Navigation, etc.	—10,54,432
GRAND TOTAL	—18,44,920

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

Heads.	Actuals for 1956-57.
C.—Irrigation, Navigation, Embankment and Drainage Works—<i>concl'd.</i>	Rs.
XVIII.—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—	
A.—IRRIGATION WORKS—	
Direct Receipts—	
Water rates	42,436
Miscellaneous	3,828
TOTAL—A.—IRRIGATION WORKS	46,264
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—	
Direct Receipts—	
Other canal produce	4,250
Navigation	32,278
Rents	24,461
Recoveries of expenditure *	16,329
Miscellaneous	4,22,400
<i>Deduct</i> —Refunds	—25
TOTAL—B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	4,09,702
GRAND TOTAL	5,45,966
E.—Debt Services—	
XX.—Interest—	
Interest on loans and advances by the State Governments	21,16,454
Interest on arrears of revenue	3,83,843
Interest on Irrigation Capital Outlay incurred before 1st April 1937.	12,07,731
Interest realised on Investments of Cash Balances	13,57,137
Miscellaneous	33,102
<i>Deduct</i> —Refunds	—1,806
TOTAL	50,96,461

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

Heads.	Actuals for 1956-57.
F.—Civil Administration—	
	Rs.
XXI.—Administration of Justice—	
Sale proceeds of unclaimed and escheated property	52,862
Court-fees realised in cash	15,440
General fees, fines and forfeitures	29,74,745
Pledership and Mukhtearship examination fees	7,974
Receipts of the Official Assignee	1,20,667
Receipts of the Official Receiver, Calcutta	1,08,479
Miscellaneous fees and fines	2,02,160
Miscellaneous	2,60,003
Recoveries of overpayments	3,956
Collection of payments for services rendered	4,720
<i>Deduct—Refunds</i>	—35,446
TOTAL	37,15,560
XXII.—Jails and Convict Settlements—	
Jails	1,58,114
Jail manufactures	3,72,733
Recoveries of overpayments	1,694
<i>Deduct—Refunds</i>	—3,649
TOTAL	5,28,892
XXIII.—Police—	
Police supplied to Railways	5,307
Police supplied to public departments, private companies and persons.	86,693
Receipts and recoveries on account of Presidency Police	19,70,382
Cash receipts under the Arms Act	1,25,635
Fees, fines and forfeitures	65,521
Recoveries of overpayments	23,083
Collection of payments for services rendered	4,79,649
Miscellaneous	3,77,567
<i>Deduct—Refunds</i>	—18,984
TOTAL	31,14,853

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

Heads.	Actuals for 1956-57.
F.—Civil Administration—<i>contd.</i>	
Rs.	
XXIV.—Ports and Pilotage—	
B.—OTHER PORTS—	
Registration and other fees	14,882
Miscellaneous	52,689
<i>Deduct</i> —Refunds	—2,595
TOTAL	64,976
 XXVI.—Education—	
A.—UNIVERSITY—	
Fees, Government Arts Colleges	8,39,122
Fees, Government Professional Colleges	2,62,672
 B.—SECONDARY—	
Fees, Government Secondary Schools	7,09,635
 C.—PRIMARY—	
Fees, Government Primary Schools	103
 D.—SPECIAL—	
Fees and other receipts, Government Special Schools	17,920
 E.—GENERAL—	
Income from endowments	940
Recoveries of overpayments	94,239
Collection of payments for services rendered	1,899
Miscellaneous	1,54,60,558
Receipts in England	890
<i>Deduct</i> —Refunds	—29,163
TOTAL	1,73,58,816

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

Heads.	Actuals for 1956-57.
F.—Civil Administration—<i>contd.</i>	
Ra.	
XXVII.—Medical—	
Medical School and College fees	4,69,261
Hospital receipts	12,13,280
Mental Hospital Receipts	15,168
Sale of medicines	4,00,166
Contributions	3,76,986
Income from endowments	8,520
Recoveries of overpayments	45,011
Collection of payments for services rendered	1,04,693
Miscellaneous	6,78,118
Receipts on account of Provincialisation of Sadar and Sub-Divisional Hospitals.	3,89,448
<i>Deduct</i> —Refunds	—1,01,599
TOTAL	36,59,052
XXVIII.—Public Health—	
Sale-proceeds of sera and vaccines, etc.	2,04,477
Contributions	2,84,372
Recoveries of overpayments	31,365
Collection of payments for services rendered	2,58,821
Miscellaneous	10,80,613
TOTAL	18,59,648

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

Heads.	Actuals for 1956-57.
F.— Civil Administration—<i>contd.</i>	
	Rs.
XXIX.—Agriculture—	
Agricultural receipts	2,13,43,732
Recoveries of overpayments	67,608
Collection of payments for services rendered	2,810
Fisheries	7,75,295
Transfer from the Deposit Account of the grants made by other Governments, Local Funds or other outside bodies.	2,18,356
<i>Deduct</i> —Refunds	—14,894
TOTAL	2,23,92,907
XXX.—Veterinary—	
Veterinary College and School fees	57,891
Other receipts	2,90,412
Collection of payments for services rendered	1,358
<i>Deduct</i> —Refunds	—921
TOTAL	3,48,740
XXXI.—Co-operation—	
Audit fees	1,90,717
Miscellaneous receipts	80,914
TOTAL	2,71,631
XXXII.—Industries and Supplies—	
Industries	8,61,798
Receipts from Cottage and Small Scale Industries	34,41,751
Cinchona plantations	19,85,177
Recoveries of overpayments	988
Collection of payments for services rendered	1,213
<i>Deduct</i> —Refunds	—2,84,163
TOTAL	60,06,764

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

Heads.	Actuals for 1956-57.
F.—Civil Administration—<i>concl.</i>	
Rs.	
XXXVI.—Miscellaneous Departments—	
Labour and Emigration—	
Transfer from the Deposit Account of the grant made by the Central Tea Board.	17,470
Fees for the registration of Trade Unions	1,938
Miscellaneous—	
Examination fees	84,434
Fees for the inspection of steam boilers	2,91,285
Administration of Indian Partnership Act, 1932	8,301
Fees realised under the Factories Act, 1948	7,08,065
Miscellaneous	2,72,258
Fire Services	12,52,443
<i>Deduct</i> —Refunds	—3,312
TOTAL	26,32,882
H.—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—	
XXXIX.—Civil Works—	
Rents	6,71,060
Ferry Receipts	2,43,566
Tolls on Roads	4,54,562
Recoveries of expenditure	3,17,601
Transfer from Central Road Fund	38,03,433
Grants from the Government of India for Development of State Roads of Economic or Inter-State importance.	21,29,777
Miscellaneous	14,22,423
<i>Deduct</i> —Refunds	—4,742
TOTAL	90,37,680
XL-A.—Receipts from Multipurpose River Schemes—	
Mayurakshi Reservoir Project—	
Gross Receipts	1,86,880
TOTAL	1,86,880

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

Heads.	Actuals for 1956-57.
I.—Electricity Schemes—	
XLI.—Receipts from Electricity Schemes—	
Rs.	
I.—Barrackpore Electric Supply Scheme—	
<i>Deduct—Refunds</i>	—1,815
TOTAL	—1,815
J.—Miscellaneous—	
XLIV.—Receipts in aid of Superannuation—	
Contributions for pensions and gratuities	3,23,588
Miscellaneous	2,97,388
<i>Deduct—Refunds</i>	—644
TOTAL	6,20,332
XLV.—Stationery and Printing—	
Stationery receipts	13,845
Sale of plain paper used with stamps	2,66,455
Sale of gazettes and other Government publications	1,82,932
Other press receipts	2,27,410
<i>Deduct—Refunds</i>	—223
TOTAL	6,90,419
XLVI.—Miscellaneous—	
Unclaimed deposits	34,35,297
Sale of old stores and materials	72,868
Sale of Land and Houses	55
Fees for Government Audit	49,026
Rents, rates and taxes	8,971
Other fees, fines and forfeitures	3,647
Receipts on account of displaced persons	1,15,39,554
Recoveries of overpayments	30,790
Collection of payments for services rendered	5,72,525
Net gain by exchange on Remittance transactions	13
Miscellaneous	1,30,00,255
Receipts in connection with Elections	31,613
Loss or gain by exchange	3
Subsidy from the Government of India under the subsidised Industrial Housing scheme	16,62,200
<i>Deduct—Refunds</i>	—29,71,031
TOTAL	2,74,35,786

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

Heads.	Actuals for 1956-57.
J.—Miscellaneous—<i>concl'd.</i>	
Rs.	
XLVI-A.—Receipts from Road and Water Transport Schemes—	
Gross Receipts—Receipts from Road Transport Services	2,20,28,886
Receipts on account of interest on Depreciation and other Reserve Funds	1,45,779
<i>Deduct</i> —Refunds	—13,002
<i>Deduct</i> —Working Expenses—	
Direction (Voted)	—9,32,167
Operation { Voted	—1,86,37,851
{ Charged	—4,12,095
Net Receipts	<u>21,79,550</u>
L.—Contributions and Miscellaneous Adjustments between Central and State Governments—	
XLIX.—Grants-in-aid from Central Government	3,11,90,124
TOTAL	<u>3,11,90,124</u>
L.—Miscellaneous Adjustments between Central and State Governments—	
Contributions from the Central Government on account of administration of Petroleum and Explosives Acts	35,427
TOTAL	<u>35,427</u>
M.—Extraordinary Items—	
LI.—Extraordinary Receipts—	
Sale of other Government Assets	1,992
Other items	10,24,514
<i>Deduct</i> —Refunds	—28,000
TOTAL	<u>9,98,506</u>

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

Heads.	Actuals for 1956-57.
LI-A.—Receipts on account of Community Development Projects, National Extension Service and Local Development Works—	
	Rs.
A.—COMMUNITY DEVELOPMENT PROJECT—	
Grants from the Government of India	13,49,402
Other Receipts	8,547
B.—NATIONAL EXTENSION SERVICE—	
Grants from the Government of India	26,18,208
Other Receipts	41,426
C.—LOCAL DEVELOPMENT WORKS—	
Grants from the Government of India	24,16,000
Other Receipts	79,797
Deduct—Refunds	—252
TOTAL .	65,13,128
LIH-C.—Prepartition Receipts—	
Undisbursed amount of claims passed by the Application Committee	63,218
TOTAL .	63,218

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

Expenditure for 1956-57.

Heds.	Charged.			Voted.			GRAND TOTAL.
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Direct Demands on the Revenue—							
4.—Taxes on Income other than Corporation Tax and Estate Duty—							
Collection of Agricultural Income tax	399	..	399	5,33,653	..	5,33,653	5,34,052
TOTAL	399	..	399	5,33,653	..	5,33,653	5,34,052
7.—Land Revenue—							
Charges of Administration . . . . .	..	..	..	23,97,045	..	23,97,045	23,97,045
Management of Government estates . . . . .	..	..	..	1,02,35,975	..	1,02,35,975	1,02,35,975
Survey, Settlement and Record Operations . . . . .	..	..	..	1,54,14,381	..	1,54,14,381	1,54,14,381
Land Records . . . . .	..	..	..	67,482	..	67,482	67,482
Assignment and Compensation . . . . .	..	..	..	32,67,708	..	32,67,708	32,67,708
Charges in England . . . . .	..	..	..	1,062	..	1,062	1,062
TOTAL . . . . .	..	..	..	3,13,83,653	..	3,13,83,653	3,13,83,653

8.—State Excise Duties—									
Superintendence . . . . .	..	..	..	..	..	..	..	6,87,701	6,87,701
District Executive Establishment . . . . .	..	..	..	..	..	..	..	31,25,082	31,25,082
Cost of opium supplied to State Excise Department.	..	..	..	..	..	..	..	3,20,594	3,20,594
TOTAL	..	..	..	..	..	..	..	40,33,377	40,33,377
9.—Stamps—									
A.—Non-Judicial—									
Superintendence . . . . .	..	..	..	..	..	..	..	82,027	82,027
Charges for the sale of stamps . . . . .	..	..	..	..	..	..	..	3,69,444	3,69,444
Cost of stamps supplied from Central Stamp Stores.	..	..	..	..	..	..	..	1,85,924	1,85,924
B.—Judicial—									
Superintendence . . . . .	..	..	..	..	..	..	..	41,013	41,013
Charges for the sale of stamps . . . . .	..	..	..	..	..	..	..	50,580	50,580
Cost of stamps supplied from Central Stamp Stores.	..	..	..	..	..	..	..	1,67,686	1,67,686
TOTAL	..	..	..	..	..	..	..	8,96,674	8,96,674
10.—Forest—									
Conservancy and Works . . . . .	..	..	..	..	..	..	..	29,70,343	29,70,343
Establishment . . . . .	..	..	..	..	..	..	..	33,97,389	33,97,389
Development Schemes . . . . .	..	..	..	..	..	..	..	30,52,490	30,52,490
Charges in England . . . . .	..	..	..	..	..	..	..	11,259	11,259
TOTAL	..	..	..	..	..	..	..	94,31,481	94,31,481

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

Expenditure for 1956-57.									
Heda.	Charged.			Voted.			Total.	Out of Contingency Fund.	GRAND TOTAL.
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.			
1	2	3	4	5	6	7	8		
A.—Direct Demands on the Revenue— <i>contd.</i>									
11.—Registration—									
Superintendence	99,379	..	99,379	99,379	..	99,379
District Charges	20,30,649	..	20,30,649	20,30,649	..	20,30,649
TOTAL	21,30,028	..	21,30,028	21,30,028	..	21,30,028
12.—Taxes on Vehicles—									
Compensations to local bodies, etc.	4,50,000	..	4,50,000	..	..	..	4,50,000	..	4,50,000
TOTAL	4,50,000	..	4,50,000	..	..	..	4,50,000	..	4,50,000
13.—Other Taxes and Duties—									
Collection charges—									
Entertainment Tax	1,15,704	..	1,15,704	1,15,704	..	1,15,704
Betting Tax	10,000	..	10,000	10,000	..	10,000
Tax under the Bengal Finance (Sales Tax) Act, 1941.	22,03,327	..	22,03,327	22,03,327	..	22,03,327
Charges under the Electricity Acts	2,96,410	..	2,96,410	2,96,410	..	2,96,410
Taxes on Entry of Goods in Local Areas	69,993	..	69,993	69,993	..	69,993
TOTAL	28,95,434	..	28,95,434	28,95,434	..	28,95,434

C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—									
17.—Interest on Irrigation Works (Commercial)—									
Irrigation Works	9,30,373	..	9,30,373	..	..	..	..	9,30,37	..
Navigation, Embankment and Drainage Works.	7,46,819	..	7,46,819	..	..	..	..	7,46,819	..
TOTAL	16,77,192	..	16,77,192	..	..	..	..	16,77,192	..
18.—Other Revenue Expenditure financed from Ordinary Revenues—									
A.—Irrigation Works—									
(1) Works (Non-Commercial)—									
Works . . . . .	..	..	1,05,069	..	1,05,069	..	..	1,05,069	..
Maintenance and Repairs . . . . .	..	..	25,807	..	25,807	..	..	25,807	..
Establishment . . . . .	..	..	50,447	..	50,447	..	..	50,447	..
Tools and Plant . . . . .	..	..	7,427	..	7,427	..	..	7,427	..
Charges in England . . . . .	..	..	347	..	347	..	..	347	..
TOTAL	..	..	1,89,097	..	1,89,097	..	..	1,89,097	..
(2) Miscellaneous Expenditure—									
Works . . . . .	..	..	49,514	..	49,514	..	..	49,514	..
Establishment . . . . .	..	..	4,05,924	..	4,05,924	..	..	4,05,924	..
Tools and Plant . . . . .	..	..	19,058	..	19,058	..	..	19,058	..
Other charges . . . . .	..	..	2,86,556	..	2,86,556	..	..	2,86,556	..
Suspense . . . . .	..	..	1,729	..	1,729	..	..	1,729	..
Charges in England . . . . .	..	..	833	..	833	..	..	833	..
TOTAL	..	..	6,64,586	..	6,64,586	..	..	6,64,586	..
TOTAL—A.—Irrigation Works									
	..	..	8,53,683	..	8,53,683	..	..	8,53,683	..

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

Expenditure for 1954-57.

Heads.	Charged.			Voted.			Total.	Out of Contingency Fund.	Total.	GRAND TOTAL.
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.				
1	2	3	4	5	6	7	8			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works— <i>contd.</i>										
18.—Other Revenue Expenditure financed from Ordinary Revenues— <i>contd.</i>										
B.—Navigation, Embankment and Drainage Works—										
(1) Works (Non-Commercial)—										
Works	13,32,938	..	13,32,938	13,32,938			13,32,938
Extensions and Improvements	28,408	..	28,408	28,408			28,408
Maintenance and Repairs	96,70,732	..	96,70,732	96,70,732			96,70,732
Establishment	20,84,931	..	20,84,931	20,84,931			20,84,931
Tools and Plant	3,40,512	..	3,40,512	3,40,512			3,40,512
Suspense	4,40,243	..	4,40,243	4,40,243			4,40,243
Charges in England	1,545	..	1,545	1,545			1,545
TOTAL	1,88,99,309	..	1,88,99,309	1,88,99,309			1,88,99,309

(3) Miscellaneous Expenditure—

Works . . . . .	..	..	..	44,097	..	44,097	44,097
Establishment . . . . .	..	..	..	6,69,352	..	6,69,352	6,69,352
Tools and Plant . . . . .	..	..	..	24,945	..	24,945	24,945
Other Charges . . . . .	..	..	..	55,33,797	..	55,33,797	55,33,797
Grants-in-aid . . . . .	..	..	..	6,716	..	6,716	6,716
Charges in England . . . . .	..	..	..	666	..	666	666
<hr/>							
TOTAL	..	..	..	62,79,573	..	62,79,573	62,79,573
<hr/>							
TOTAL—B.—Navigation, etc.	..	..	..	2,01,78,892	..	2,01,78,892	2,01,78,892
<hr/>							
TOTAL—A.—Irrigation, etc.	..	..	..	8,53,683	..	8,53,683	8,53,683
<hr/>							
GRAND TOTAL	..	..	..	2,10,32,565	..	2,10,32,565	2,10,32,565

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

Heads.	Expenditure for 1956-57.							
	Charged.				Voted.			
	1	2	3	4	5	6	7	8
	Out of Consoli- dated Fund.	Out of Contingency Fund.	Total.	Out of Consoli- dated Fund.	Out of Contingency Fund.	Total.	GRAND TOTAL.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Debt Services—								
22.—Interest on Debt and other obligations—								
A.—INTEREST ON ORDINARY DEBT—								
(1) Rupee Debt—								
Permanent Loan—								
4% West Bengal Loan, 1967	27,21,538	—	27,21,538	—	—	—	27,21,538	
4% West Bengal Loan, 1963	14,47,709	—	14,47,709	—	—	—	14,47,709	
3½% West Bengal Loan, 1962	4,83,595	—	4,83,595	—	—	—	4,83,595	
4% West Bengal Loan, 1964	7,92,451	—	7,92,451	—	—	—	7,92,451	
4% West Bengal Loan, 1968	12,88,046	—	12,88,046	—	—	—	12,88,046	
Floating Loans	—	—	—	—	—	—	—	
Other Items—								
Management of Debt	48,490	—	48,490	—	—	—	48,490	
Expenditure connected with the issue of New Loans.	38,847	—	38,847	—	—	—	38,847	
Interest on loans taken from the Central Government.	4,73,04,014	—	4,73,04,014	—	—	—	4,73,04,014	
B.—INTEREST ON UNFUNDED DEBT—								
State Provident Funds—								
Interest on General Provident Fund	21,80,488	—	21,80,488	—	—	—	21,80,488	
Interest on Indian Civil Service Provident Fund.	78,540	—	78,540	—	—	—	78,540	

Interest on Indian Civil Service (Non-European Members) Provident Fund.	35,700	..	..	..	..	..	..	..	..	35,700
Interest on Contributory Provident Funds	1,20,056	..	..	..	..	..	..	..	..	1,20,056
Interest on All India Services Provident Fund.	22,440	..	..	..	..	..	..	..	..	22,440
C.—INTEREST ON OTHER OBLIGATIONS—										
Depreciation and other Reserve Funds—										
Interest on Deposits of Depreciation Reserves of Government Commercial Undertakings.	1,45,779	..	..	..	..	..	..	..	..	1,45,779
D.—TRANSFERS—										
<i>Deduct—</i>										
(1) Interest transferred to Commercial Departments—										
Multipurpose River Schemes	—53,79,968	..	..	..	..	..	..	..	..	—53,79,968
Irrigation	—4,69,461	..	..	..	..	..	..	..	..	—4,69,461
(2) Interest on Capital advanced to Damodar Valley Corporation.	—3,18,28,779	..	..	..	..	..	..	..	..	—3,18,28,779
(3) Interest transferred to Transport Department for State Buses.	—4,12,094	..	..	..	..	..	..	..	..	—4,12,094
<i>Deduct—TOTAL</i>	—3,80,90,302	..	..	..	..	..	..	..	..	—3,80,90,302
TOTAL	1,86,67,391	..	..	..	..	..	..	..	..	1,86,67,391
23. Appropriation for Reduction or Avoidance of Debt—										
Sinking Funds	84,72,000	..	..	..	..	..	..	..	..	84,72,000
Depreciation Funds	22,40,000	..	..	..	..	..	..	..	..	22,40,000
TOTAL	1,07,12,000	..	..	..	..	..	..	..	..	1,07,12,000

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

Heads.	Expenditure for 1956-57.							
	Charged.				Voted.			
	1	2	3	4	5	6	7	8
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	GRAND TOTAL.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Civil Administration—								
25.—General Administration—								
A.—HEADS OF STATES AND MINISTERS—								
Emoluments of the Governor		39,871	..	39,871	..	..	39,871	
Secretariat Staff of the Governor		1,61,346	..	1,61,346	..	..	1,61,346	
Staff and House-hold of the Governor		1,81,058	..	1,81,058	..	..	1,81,058	
Government Hospitality Organization		36,000	..	36,000	..	..	36,000	
Expenditure from Contract Allowance		1,35,575	..	1,35,575	..	..	1,35,575	
Tour Expenses		47,389	..	47,389	..	..	47,389	
Ministers	11,13,242	11,13,242	11,13,242	
Other Charges		1,600	..	1,600	..	..	1,600	
B.—STATE LEGISLATURE—								
State Legislative Assembly		38,798	..	38,798	7,34,405	7,34,405	7,73,203	
State Legislative Council		36,675	..	36,675	1,24,435	1,24,435	1,61,110	
State Legislative Secretariat	5,37,793	5,37,793	5,37,793	
C.—ELECTIONS—								
Other Election Charges	29,63,915	29,63,915	29,63,915	

E.—SECRETARIES AND ATTACHED OFFICES—									
Civil Secretariat	14,124	1,11,64,690	..	14,124	1,11,64,690	..	1,11,64,690	1,11,78,814	
Public Service Commission	3,49,809	..	..	3,49,809	..	..	..	3,49,800	
Board of Revenue, Financial Commissioner and establishments.	..	4,80,529	..	..	4,80,529	..	4,80,529	4,80,529	
Local Fund Audit Establishments . . . . .	..	4,81,444	..	..	4,81,444	..	4,81,444	4,81,444	
F.—COMMISSIONERS—									
Commissioners . . . . .	..	3,84,276	..	..	3,84,276	..	3,84,276	3,84,276	
G.—DISTRICT ADMINISTRATION—									
General Establishments	4,373	1,03,40,983	..	4,373	1,03,40,983	..	1,03,40,983	1,03,45,356	
Sub-Divisional Establishments . . . . .	..	23,55,556	..	..	23,55,556	..	23,55,556	23,55,556	
Other Establishments . . . . .	..	58,913	..	..	58,913	..	58,913	58,913	
H.—WORKS—									
Original Works . . . . .	..	2,58,800	..	..	2,58,800	..	2,58,800	2,58,800	
I.—MISCELLANEOUS—									
Discretionary Grants by Heads of States, etc. . . . .	..	67,648	..	..	67,648	..	67,648	67,648	
Miscellaneous . . . . .	..	14,34,452	..	..	14,34,452	..	14,34,452	14,34,452	
Rehabilitation Programme . . . . .	..	2,58,343	..	..	2,58,343	..	2,58,343	2,58,343	
Development Schemes . . . . .	..	1,43,823	..	..	1,43,823	..	1,43,823	1,43,823	
CHARGES IN ENGLAND—									
Share of the cost of High Commissioner's establishment debitable to State Governments.	..	7,600	..	..	7,600	..	7,600	7,600	
Other Items . . . . .	..	16,750	..	..	16,750	..	16,750	16,750	
TOTAL	10,46,618	3,29,27,597	..	10,46,618	3,29,27,597	..	3,29,27,597	3,39,74,215	

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

Heads.	Expenditure for 1956-57.							
	Charged.				Voted.			
	1	2	3	4	5	6	7	8
	Out of Consolli- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consolli- dated Fund.	Out of Contin- gency Fund.	Total.	GRAND TOTAL.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
F.—Civil Administration—<i>contd.</i>								
27.—Administration of Justice—								
High Court	27,29,084	..	27,29,084	..	..	..	27,29,084
Law Officers . . . . .	..	..	..	8,57,510	..	8,57,510	8,57,510
Administrator General and Official Trustee . . . . .	..	..	..	3,03,070	..	3,03,070	3,03,070
Sheriff and Reporter, Calcutta	27,506	..	27,506	84,601	..	84,601	1,12,107	
Official Assignee . . . . .	..	..	..	1,02,224	..	1,02,224	1,02,224
Official Receiver, Calcutta . . . . .	..	..	..	1,57,954	..	1,57,954	1,57,954
Coroner's Court . . . . .	..	..	..	9,242	..	9,242	9,242
Presidency Magistrates' Courts . . . . .	..	..	..	6,56,959	..	6,56,959	6,56,959
Civil and Sessions Courts . . . . .	..	..	..	58,10,595	..	58,10,595	58,10,595
Courts of Small Causes . . . . .	..	..	..	4,25,491	..	4,25,491	4,25,491
Criminal Courts . . . . .	..	..	..	32,922	..	32,922	32,922
Pleadership and Muktearship Examination charges . . . . .	..	..	..	6,724	..	6,724	6,724
Charges in England	445	..	445	..	..	..	445
TOTAL	27,57,036	..	27,57,036	84,47,292	..	84,47,292	1,12,04,327	

28.—Jails and Convict Settlements—

Jails . . . . .	..	..	..	88,41,208	..	88,41,208	88,41,208
Jail Manufactures . . . . .	..	..	..	2,07,445	..	2,07,445	2,07,445
Works . . . . .	..	..	..	18,746	..	18,746	18,746

TOTAL

.. .. 85,62,399 .. 85,62,399

29.—Police—

Presidency Police . . . . .	..	..	..	2,34,54,047	..	2,34,54,047	2,34,54,047
Superintendence . . . . .	..	..	..	6,21,661	..	6,21,661	6,21,661
District Executive Force . . . . .	..	..	..	4,13,43,923	..	4,13,43,923	4,13,43,923
Police Training Schools and Colleges . . . . .	..	..	..	7,60,804	..	7,60,804	7,60,804
Special Police . . . . .	..	..	..	11,97,475	..	11,97,475	11,97,475
Railway Police . . . . .	..	..	..	7,78,466	..	7,78,466	7,78,466
Criminal Investigation Department . . . . .	..	..	..	27,28,115	..	27,28,115	27,28,115
Works . . . . .	..	..	..	3,78,411	..	3,78,411	3,78,411
Charges in England . . . . .	..	..	..	15,222	..	15,222	15,222
Village Police . . . . .	..	..	..	58,021	..	58,021	58,021

TOTAL

.. .. 7,13,86,065 .. 7,13,86,065

30.—Ports and Pilotage—

B.—OTHER PORTS—

Charges for Pooled Launches . . . . .	..	..	..	3,84,786	..	3,84,786	3,84,786
Ports establishments . . . . .	..	..	..	79,659	..	79,659	79,659
Miscellaneous . . . . .	..	..	..	3,02,372	..	3,02,372	3,02,372
Works . . . . .	..	..	..	7,322	..	7,322	7,322

TOTAL

.. .. 7,74,139 .. 7,74,139

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

Heads.	Expenditure for 1956-57.							
	Charged.				Voted.			
	1	2	3	4	5	6	7	8
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	GRAND TOTAL.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Civil Administration— <i>contd.</i>								
36.—Scientific Departments—								
Grants-in-aid and Donations to Scientific Societies and Institutes.	80,340	..	80,340	80,340
TOTAL	80,340	..	80,340	80,340
37.—Education—								
A.—UNIVERSITY—								
Grants to University	27,18,000	..	27,18,000	27,18,000
Government Arts Colleges	33,87,621	..	33,87,621	33,87,621
Grants to non-Government Arts Colleges	15,18,768	..	15,18,768	15,18,768
Government Professional Colleges	8,15,443	..	8,15,443	8,15,443
Grants to non-Government Professional Colleges.	47,666	..	47,666	47,666
B.—SECONDARY—								
Government Secondary Schools	24,59,406	..	24,59,406	24,59,406
Direct grants to non-Government Secondary Schools.	57,96,594	..	57,96,594	57,96,594
Grants to Local Bodies for Secondary Education.	51,19,085	..	51,19,085	51,19,085

G.—PRIMARY—									
Government Primary Schools . . . . .	..	..	..	..	..	3,98,333	..	3,98,333	3,98,333
Direct grants to non-Government Primary Schools.	..	..	..	..	..	15,70,745	..	15,70,745	15,70,745
Grants to local bodies for primary education . . . . .	..	..	..	..	..	49,68,069	..	49,68,069	49,68,069
D.—SPECIAL—									
Government Special Schools . . . . .	..	..	..	..	..	6,23,762	..	6,23,762	6,23,762
Direct grants to non-Government Special Schools.	..	..	..	..	..	7,61,166	..	7,61,166	7,61,166
E.—GENERAL—									
Direction . . . . .	..	..	..	..	..	4,29,706	..	4,29,706	4,29,706
Inspection . . . . .	..	..	..	..	..	11,60,156	..	11,60,156	11,60,156
Scholarship . . . . .	..	..	..	..	..	5,01,415	..	5,01,415	5,01,415
Development Schemes . . . . .	..	..	..	..	..	5,59,64,321	..	5,59,64,321	5,59,64,321
Miscellaneous . . . . .	..	..	..	..	..	..	..	..	..
Works . . . . .	..	..	..	..	..	1,12,31,324	..	1,12,31,324	1,12,31,324
Amount transferred to the Fund for promotion of education amongst educationally backward classes.	..	..	..	..	..	11,50,000	..	11,50,000	11,50,000
Expenditure from the Fund for promotion of education amongst educationally backward classes.	..	..	..	..	..	12,00,005	..	12,00,005	12,00,005
Deduct—Amount met from the Fund for promotion of education amongst educationally backward classes.	..	..	..	..	..	—11,50,000	..	—11,50,000	—11,50,000
F.—CHARGES IN ENGLAND—									
High Commissioner . . . . .	..	..	..	..	..	1,36,285	..	1,36,285	1,36,285
TOTAL—Education . . . . .	..	..	..	..	..	10,07,87,820	..	10,07,87,820	10,07,87,820

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

Heads.	Expenditure for 1956-57.							
	Charged.				Voted.			
	1	2	3	4	5	6	7	8
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	GRAND TOTAL.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—CIVIL ADMINISTRATION—<i>contd.</i>								
38.—Medical—								
Medical Establishment . . . . .	..	..	..	..	11,94,301	11,94,301	11,94,301	11,94,301
Hospitals and Dispensaries	29,493	..	29,493	1,39,85,913	..	1,39,85,913	1,40,15,406	1,40,15,406
Grants for Medical purposes . . . . .	..	..	..	7,86,426	..	7,86,426	7,86,426	7,86,426
Medical Colleges and Schools . . . . .	..	..	..	14,49,138	..	14,49,138	14,49,138	14,49,138
Mental Hospital . . . . .	..	..	..	11,09,402	..	11,09,402	11,09,402	11,09,402
Chemical Examiner . . . . .	..	..	..	80,793	..	80,793	80,793	80,793
Provincialisation of Sadar and Sub-Divisional Hospitals.	..	..	..	42,65,358	..	42,65,358	42,65,358	42,65,358
Works . . . . .	..	..	..	1,16,512	..	1,16,512	1,16,512	1,16,512
Suspense . . . . .	..	..	..	1,07,041	..	1,07,041	1,07,041	1,07,041
Miscellaneous . . . . .	..	..	..	1,25,548	..	1,25,548	1,25,548	1,25,548
Development Schemes	5,852	..	5,852	1,66,81,273	..	1,66,81,273	1,66,81,273	1,66,81,273
Charges in England . . . . .	..	..	..	32,507	..	32,507	32,507	32,507
TOTAL	35,345	..	35,345	3,99,34,212	..	3,99,34,212	3,99,34,212	3,99,34,212
								3,99,34,212
								3,99,34,212

39.—Public Health—									
Public Health Establishment	..	..	..	..	..	22,68,911	22,68,911	..	22,68,911
Grants for Public Health purposes	..	..	..	..	..	31,13,249	31,13,249	..	31,13,249
Expenses in connection with epidemic diseases	..	..	..	..	..	8,62,167	8,62,167	..	8,62,167
Bacteriological Laboratories	..	..	..	..	..	3,54,225	3,54,225	..	3,54,225
Pasteur Institutes	..	..	..	..	..	1,03,299	1,03,299	..	1,03,299
Leprosy	..	..	..	..	..	73,571	73,571	..	73,571
Works	..	..	..	..	..	73,253	73,253	..	73,253
Suspense	..	..	..	..	..	—14,10,984	—14,10,984	..	—14,10,984
Development Schemes	..	..	..	..	..	90,80,378	90,80,378	..	90,80,378
Charges in England	..	..	..	..	..	500	500	..	500
Total	..	..	..	..	..	1,45,18,569	1,45,18,569	..	1,45,18,569
40.—Agriculture—									
Direction	..	..	..	..	..	4,15,944	4,15,944	..	4,15,944
Superintendence	..	..	..	..	..	53,72,489	53,72,489	..	53,72,489
Experimental Farms	..	..	..	..	..	3,48,503	3,48,503	..	3,48,503
Agricultural Demonstration and Propaganda Including public exhibitions and fairs.	..	..	..	..	..	2,88,183	2,88,183	..	2,88,183
Agricultural Experiments and Research	..	..	..	..	..	19,07,820	19,07,820	..	19,07,820
Agricultural Education	..	..	..	..	..	76,737	76,737	..	76,737
Botanical and other Public Gardens	..	..	..	..	..	5,02,720	5,02,720	..	5,02,720
Grants-in-aid, Contributions, etc.	..	..	..	..	..	1,29,000	1,29,000	..	1,29,000
Agricultural Development	..	..	..	..	..	2,11,485	2,11,485	..	2,11,485
Fisheries	..	..	..	..	..	16,55,787	16,55,787	..	16,55,787
Works	..	..	..	..	..	67,412	67,412	..	67,412
Development Schemes	..	..	..	..	..	3,36,59,885	3,36,59,885	..	3,36,59,885
Charges in England	..	..	..	..	..	7,012	7,012	..	7,012
Total	..	..	..	..	..	4,46,42,977	4,46,42,977	..	4,46,42,977

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

Heads.	Expenditure for 1956-57.							
	Charged.				Voted.			
1	2	3	4	5	6	7	8	
	Out of Consoli- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consoli- dated Fund.	Out of Contin- gency Fund.	Total.	GRAND TOTAL.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>								
41.—Veterinary—								
Superintendence	2,82,621	..	2,82,621	2,82,621	2,82,621
Veterinary Education and Research	6,17,223	..	6,17,223	6,17,223	6,17,223
Subordinate establishment	3,20,953	..	3,20,953	3,20,953	3,20,953
Hospitals and Dispensaries	12,05,679	..	12,05,679	12,05,679	12,05,679
Works	11,028	..	11,028	11,028	11,028
Development Schemes	4,18,849	..	4,18,849	4,18,849	4,18,849
Total	28,56,353	..	28,56,353	28,56,353	28,56,353
42.—Co-Operation—								
Superintendence	19,30,679	..	19,30,679	19,30,679	19,30,679
Grants-in-aid	6,880	..	6,880	6,880	6,880
Other charges	1,47,331	..	1,47,331	1,47,331	1,47,331
Development schemes	1,50,468	..	1,50,468	1,50,468	1,50,468
Total	22,35,358	..	22,35,358	22,35,358	22,35,358
43.—Industries and Supplies—								
Industries	28,25,680	..	28,25,680	28,25,680	28,25,680
Cottage Industries	24,74,375	..	24,74,375	24,74,375	24,74,375

Cinchona Plantations . . . . .	..	31,69,239	..	31,69,239	31,69,239
Works . . . . .	..	13,908	..	13,908	13,908
Development Schemes . . . . .	..	44,69,571	..	44,69,571	44,69,571
Charges in England . . . . .	..	82,149	..	82,149	82,149
Total . . . . .	..	1,30,34,922	..	1,30,34,922	1,30,34,922

47.—MISCELLANEOUS DEPARTMENTS—

Labour and Emigration—

Inspector of Factories . . . . .	..	2,62,640	..	2,62,640	2,62,640
Labour . . . . .	..	5,14,151	..	5,14,151	5,14,151
<i>Inspection and Tests—</i>					
Inspectors of Steam Boilers	2,07,539	..	2,07,539	2,07,539

Statistics—

State Statistics	40,528	..	40,528	40,528
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Miscellaneous—

Preservation and translation of ancient manuscripts	6,200	..	6,200	6,200
Administration of Indian Partnership Act, 1932 . . . . .	..	11,524	..	11,524	11,524
Administration of Bengal Money Lenders Act, 1940	14,718	..	14,718	14,713

Controller of Rents

Controller of Rents	3,33,983	..	3,33,983	3,33,983
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Fire Services

Fire Services	32,66,385	..	32,66,385	32,66,385
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Miscellaneous

Miscellaneous	31,70,594	..	31,70,594	31,70,594
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Welfare of Scheduled Tribes, Castes and other Backward classes.

Welfare of Scheduled Tribes, Castes and other Backward classes	1,76,996	..	1,76,996	1,76,996
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Suspense

Suspense	3,36,226	..	3,36,226	3,36,226
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Development Schemes

Development Schemes	25,49,897	..	25,49,897	25,49,897
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Charges in England

Charges in England	5,74,047	..	5,74,047	5,74,047
Total	1,14,65,428	..	1,14,65,428	1,14,65,428

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

Heda.	Expenditure for 1956-57.							
	Charged.				Voted.			
	Out of Consol- dated Fund.	Out of Contri- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contri- gency Fund.	Total.	GRAND TOTAL.	
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
H.—Civil Works Multipurpose River Schemes and Miscellaneous Public Improvements—								
50.—Civil Works—								
Original Works—Buildings—								
Land Revenue	11,159	..	11,159	11,159	
State Excise Duties	1,595	—	1,595	1,595	
Registration	17,317	..	17,317	17,317	
General Administration	26,247	..	26,247	3,48,136	..	3,48,136	3,74,383	
Administration of Justice	1,34,098	..	1,34,098	1,34,098	
Jails and Convict Settlements	96,183	..	96,183	96,183	
Police	1,02,011	..	1,02,011	1,02,011	
Education	61,041	..	61,041	61,041	
Medical	1,94,186	..	1,94,186	1,94,186	
Public Health	20,145	..	20,145	20,145	
Agriculture	—17,048	..	—17,048	—17,048	
Veterinary	7,815	..	7,815	7,815	
Industries and Supplies	29,465	..	29,465	29,465	
Civil Works	24,086	..	24,086	24,086	
Stationery and Printing	21,687	..	21,687	21,687	
Miscellaneous Departments	5,412	..	5,412	5,412	
Original Works—Communications	6,28,306	..	6,28,306	6,28,306	

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

Heads.	Expenditure for 1956-57.							
	Charged.				Voted.			
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Grand Total.	
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
4.—Miscellaneous—								
54.—Famine—								
A.—Famine Relief—								
Salaries and Establishment	4,800	..	4,800	1,04,29,989	—	1,04,29,989	1,04,34,789	
Gratuitous Relief . . . . .	..	..	..	3,77,82,905	..	3,77,82,905	3,77,82,905
Miscellaneous . . . . .	..	..	..	1,46,34,382	..	1,46,34,382	1,46,34,382
Rehabilitation Programme . . . . .	..	..	..	18,41,006	..	18,41,006	18,41,006
Works . . . . .	..	..	..	18,55,243	..	18,55,243	18,55,243
Total	4,800	..	4,800	6,65,43,505	..	6,65,43,505	6,65,43,305	
54-B.—Privy Purses and Allowances of Indian Rulers—								
Privy Purses and Allowances of Rulers of Integrated States and Allowances of their relatives and servants—								
(1).—Integrated States . . . . .	..	..	..	1,36,287	..	1,36,287	1,36,287
Charges in England—								
Allowances for Relatives of the Ruler of Cooch Behar.	..	..	..	18,000	..	18,000	18,000
Total . . . . .	..	..	..	1,54,287	..	1,54,287	1,54,287

55.—Superannuation Allowances and Pensions—						
Superannuation and Retired Allowances	1,82,061	1,05,30,467	1,82,061	1,05,30,467	1,07,12,528	
Compassionate Allowances	..	25,494	..	25,494	25,494	
Gratuities	3,825	21,66,403	3,825	21,66,403	21,70,228	
Pensions for distinguished and meritorious services.	..	5,825	..	5,825	5,825	
Donations to Provident Funds	..	1,56,182	..	1,56,182	1,56,182	
Allowances and gratuities to Political sufferers, their families and institutions.	..	4,36,410	..	4,36,410	4,36,410	
Charges in England	..	76,317	..	76,317	76,317	
Deduct—Pensionary charges transferred to Commercial Departments.	..	—2,18,162	..	—2,18,162	—2,18,162	
Total	1,85,886	1,31,78,936	1,85,886	1,31,78,936	1,33,64,822	

56.—Stationery and Printing—

I.—Stationery—

Stationery offices and stores	..	2,00,382	..	2,00,382	2,00,382	
Stationery supplied by other Governments	..	15,790	..	15,790	15,790	
Discount on plain paper used with stamps	..	12,430	..	12,430	12,430	
Purchase of plain paper used with stamps	..	67,942	..	67,942	67,942	
Purchase of Stationery Stores	..	23,55,230	..	23,55,230	23,55,230	
II.—Printing—						
Government Presses	..	36,48,034	..	36,48,034	36,48,034	
Printing at private presses	..	25,233	..	25,233	25,233	
Cost of printing work done by other Governments.	..	2,277	..	2,277	2,277	
Charges in England	..	—3	..	—3	—3	
Total	..	63,27,315	..	63,27,315	63,27,315	

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

Heads.	Expenditure for 1956-57.								GRAND TOTAL.
	Charged.				Voted.				
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	
1	2	3	4	5	6	7	8	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
J.—Miscellaneous— <i>contd.</i>									
57.—Miscellaneous—									
Cost of books and periodicals . . . . .	..	..	..	3,540	..	3,540	..	3,540	3,540
Special Commissions of Enquiry . . . . .	..	..	..	474	..	474	..	474	474
Donations for charitable purposes . . . . .	..	..	..	1,76,291	..	1,76,291	..	1,76,291	1,76,291
Petty Establishments . . . . .	..	..	..	12,16,974	..	12,16,974	..	12,16,974	12,16,974
Irrecoverable temporary loans and advances written off.	..	..	..	28,275	..	28,275	..	28,275	28,275
Rent, rates and taxes . . . . .	..	..	..	82,685	..	82,685	..	82,685	82,685
Grants-in-aid, Contributions, etc.	17,26,233	..	..	1,20,06,197	..	1,20,06,197	..	1,20,06,197	1,37,32,430
Expenditure on account of State Prisoners and Detenus.	..	..	..	6,354	..	6,354	..	6,354	6,354
Expenditure on displaced persons	5,230	..	..	1,67,59,118	..	1,67,59,118	..	1,67,59,118	1,67,64,348
Miscellaneous and unforeseen charges	5,362	..	..	63,45,896	..	63,45,896	..	63,45,896	63,51,258
Development Schemes . . . . .	..	..	..	10,30,975	..	10,30,975	..	10,30,975	10,30,975
Charges in England . . . . .	..	..	..	76	..	76	..	76	76
Loss or gain by exchange	1	..	1	13,875	..	13,875	..	13,875	13,876
Permanent Improvement of Sunderban Areas . . . . .	..	..	..	14,58,069	..	14,58,069	..	14,58,069	14,58,069
Appropriation to the Contingency Fund . . . . .	..	..	..	4,00,00,000	..	4,00,00,000	..	4,00,00,000	4,00,00,000
Employment Exchange and Resettlement . . . . .	..	..	..	2,29,205	..	2,29,205	..	2,29,205	2,29,205
Total	17,36,826	..	17,36,826	7,93,58,004	..	7,93,58,004	..	7,93,58,004	8,10,94,830

M.—Extraordinary Items—									
63.—Extraordinary Charges—									
Charges in India—									
Charges incurred as a direct result of War—									
Extra Police Force	..	28,78,949	..	..	..	..	..	28,78,949	28,78,949
Food	4,112	1,11,68,435	..	..	..	..	..	1,11,68,435	1,11,72,547
Loss on sale of subsidised food	..	1,52,37,426	..	..	..	..	..	1,52,37,426	1,52,37,426
Total	4,112	2,92,84,810	..	..	..	..	..	2,92,84,810	2,92,88,922

63.B.—Community Development Projects, National Extension Service and Local Development Works—

A.—Community Development Projects—									
Supervision	..	2,02,977	..	..	..	..	..	2,02,977	2,02,977
Project Headquarters	..	9,39,687	..	..	..	..	..	9,39,687	9,39,687
Animal Husbandry and Agricultural Extension	..	1,63,575	..	..	..	..	..	1,63,575	1,63,575
Health and Rural Sanitation	..	4,61,414	..	..	..	..	..	4,61,414	4,61,414
Education	..	2,28,622	..	..	..	..	..	2,28,622	2,28,622
Social Education	..	2,49,627	..	..	..	..	..	2,49,627	2,49,627
Communication	..	9,73,034	..	..	..	..	..	9,73,034	9,73,034
Rural Arts, Crafts and Industries	..	1,52,515	..	..	..	..	..	1,52,515	1,52,515
B.—National Extension Service—									
Supervision	..	37,194	..	..	..	..	..	37,194	37,194
Block Headquarters	..	20,25,496	..	..	..	..	..	20,25,496	20,25,496
Animal Husbandry and Agricultural Extension	..	1,47,178	..	..	..	..	..	1,47,178	1,47,178
Health and Rural Sanitation	..	3,98,756	..	..	..	..	..	3,98,756	3,98,756
Education	..	3,69,408	..	..	..	..	..	3,69,408	3,69,408
Social Education	..	1,82,226	..	..	..	..	..	1,82,226	1,82,226
Communication	..	4,64,298	..	..	..	..	..	4,64,298	4,64,298
Recurring expenditure on personnel retained on National Extension Service parties.	..	3,88,476	..	..	..	..	..	3,88,476	3,88,476

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

Heads.	Expenditure for 1956-57.							
	Charged.			Voted.			Total.	GRAND TOTAL.
1	2	3	4	5	6	7			8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
M.—Extraordinary Items—<i>contd.</i>								
63-B.—Community Development Projects, National Extension Service and Local Development Works—<i>contd.</i>								
C.—Local Development Works—								
District Establishment	2,85,716	..	2,85,716	2,85,716	
Water Supply	4,69,467	..	4,69,467	4,69,467	
Improvement of Agriculture	9,789	..	9,789	9,789	
Rural Sanitation	13,895	..	13,895	13,895	
Roads and Buildings including small bridges and culverts.	17,16,059	..	17,16,059	17,16,059	
Other Miscellaneous Schemes	1,05,421	..	1,05,421	1,05,421	
Total	99,84,830	..	99,84,830	99,84,830	
64-C.—Pre-partition payments—								
Claims passed by the Application Committee	31,99,839	..	31,99,839	31,99,839	
Total	31,99,839	..	31,99,839	31,99,839	

AA.—Principal Revenue Heads—Forest and other Capital Accounts Outside the Revenue Account.

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

Compensation . . . . .	..	..	..	..	38,50,180	..	38,50,180	38,50,180
Total . . . . .	..	..	..	..	38,50,180	..	38,50,180	38,50,180

CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—

68.—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial)—

B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—

(1) Productive—

Works . . . . .	..	..	..	..	39,87,616	..	39,87,616	39,87,616
Establishment . . . . .	..	..	..	..	4,68,879	..	4,68,879	4,68,879
Tools and Plant . . . . .	..	..	..	..	35,852	..	35,852	35,852
Suspense . . . . .	..	..	..	..	10,062	..	10,062	10,062
Deduct—Receipts and Recoveries on Capital Account.	..	..	..	..	—8	..	—8	—8

(2) Unproductive—

Works . . . . .	..	..	..	..	45,20,401	..	45,20,401	45,20,401
Establishment . . . . .	..	..	..	..	1,51,536	..	1,51,536	1,51,536
Tools and Plant . . . . .	..	..	..	..	17,212	..	17,212	17,212
Total . . . . .	..	..	..	..	1,70,316	..	1,70,316	1,70,316

Total—B.—Navigation, etc., Works

Total—B.—Navigation, etc., Works . . . . .	..	..	..	..	46,72,717	..	46,72,717	46,72,717
Total . . . . .	..	..	..	..	46,72,717	..	46,72,717	46,72,717

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

Heads.	Expenditure for 1956-57.							
	Out of Consolidated Fund.	Charged.	Total.	Out of Consolidated Fund.	Voted.	Total.	GRAND TOTAL.	
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
FF.—Civil Administration—Capital Accounts outside the Revenue Account—								
71.—Capital Outlay on Schemes of Agricultural Improvement and Research—								
Establishment of a Jute Seed Multiplication Farm	..	..	..	8,95,560	..	8,95,560	8,95,560
Training of Extension staff	..	..	..	41,000	..	41,000	41,000
Greater Calcutta Milk Supply Scheme	..	..	..	16,22,868	..	16,22,868	16,22,868
Total	..	..	..	25,59,448	..	25,59,448	25,59,448
72.—Capital Outlay on Industrial Development—								
Development Schemes—								
Investment in Government Commercial undertakings—								
Development of Salt Production	..	..	..	11,426	..	11,426	11,426
Acquisition of Land for the Establishment of a Telephone Cable Factory at Mihijam.	..	..	..	1,719	..	1,719	1,719
Schemes for Industrial Centres	..	..	..	4,11,811	..	4,11,811	4,11,811
Organisation of Silk Reelers' Co-operative Societies.	..	..	..	2,92,475	..	2,92,475	2,92,475
Industrial Estate at Kalyani	..	..	..	4,74,739	..	4,74,739	4,74,739
Investment in other Commercial Concerns	..	..	..	..	..	..	..
Investment in shares of M/S. Mecow	..	..	..	2,60,000	..	2,60,000	2,60,000
Industrial Co-operative Society Ltd.	..	..	..	14,52,170	..	14,52,170	14,52,170
Total	..	..	..	25,59,448	..	25,59,448	25,59,448

HH—Capital Account of Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements outside the Revenue Account—

80-A.—Capital outlay on Multipurpose River Schemes—

Mayurakshi Reservoir Project—

Messanjore Dam—

Works . . . . .	..	72,840	..	72,840	72,840
Tools and Plant . . . . .	..	3,766	..	3,766	3,766
Establishments . . . . .	..	2,03,631	..	2,03,631	2,03,631
Suspense . . . . .	..	—1,91,126	..	—1,91,126	—1,91,126
Deduct—Receipts and Recoveries on Capital Account.	..	—2,91,906	..	—2,91,906	—2,91,906
Total	..	—2,02,795	..	—2,02,795	—2,02,795

Reclamation and Resettlement under the Administrator, Mayurakshi Reservoir Project—

Works . . . . .	..	5,44,999	..	5,44,999	5,44,999
Tools and Plant . . . . .	..	81	..	81	81
Suspense . . . . .	..	4,83,587	..	4,83,587	4,83,587
Establishment . . . . .	..	18,105	..	18,105	18,105
Deduct—Receipts and Recoveries on Capital Account.	..	—186	..	—186	—186
Total	..	10,46,586	..	10,46,586	10,46,586

Barrage and Irrigation—

Works . . . . .	..	34,40,940	..	34,40,940	34,40,940
Tools and Plant . . . . .	..	73,924	..	73,924	73,924
Establishment . . . . .	..	91,006	..	91,006	91,006
Suspense . . . . .	..	9,18,931	..	9,18,931	9,18,931
Deduct—Receipts and Recoveries on Capital Account.	..	—40,663	..	—40,663	—40,663
Total	..	44,84,138	..	44,84,138	44,84,138

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

Heads.	Expenditure for 1956-57.							
	Charged.			Voted.			Total.	GRAND TOTAL.
1	2	3	4	5	6	7			8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
HH.—Capital Account of Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements outside the Revenue Account—<i>contd.</i>								
80-A.—Capital Outlay on Multipurpose River Scheme— <i>contd.</i>								
Hydro Electric Installation—								
Works	20,93,313	..	20,93,313	20,93,313	
Establishment	40,000	..	40,000	40,000	
Tools and Plant	9,400	..	9,400	9,400	
Total	21,42,713	..	21,42,713	21,42,713	
Total—Mayurakshi, etc.	74,70,642	..	74,70,642	74,70,642	
Kansabati Reservoir Project—								
Works	37,59,865	..	37,59,865	37,59,865	
Establishment	3,79,402	..	3,79,402	3,79,402	
Tools and Plant	59,499	..	59,499	59,499	
Suspense	9,13,656	..	9,13,656	9,13,656	
<i>Debit—Receipts and Recoveries on Capital Account.</i>	—4,133	..	—4,133	—4,133	
Total	* 51,08,309	..	51,08,309	51,08,309	
Total—Kansabati, etc.	51,08,309	..	51,08,309	51,08,309	

Damodar Valley Project—

I.—Advances to Damodar Valley Corporation—

Amount Advanced . . . . .	..	9,32,62,000	..	9,32,62,000	9,32,62,000
<i>Debit</i> —Government share of the Capital Outlay on the Damodar Valley Project.	..	—9,53,68,339	..	—9,53,68,339	—9,53,68,339
II.—Government share of the Capital Outlay on the Damodar Valley Project.	..	9,53,68,339	..	9,53,68,339	9,53,68,339

Total—Damodar Valley, etc.

..	..	9,32,62,000	..	9,32,62,000	9,32,62,000
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Total—80-A.—Capital Outlay on Multipurpose, etc.

..	..	10,58,40,951	..	10,58,40,951	10,58,40,951
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81.—Capital Account of Civil Works outside the Revenue Account—

Original Works—Buildings	78,22,860	..	78,22,860	78,22,860
Original Works—Communications	1,436	2,52,47,129	..	2,52,47,129	2,52,48,565
Miscellaneous . . . . .	..	1,53,763	..	1,53,763	1,53,763
Establishment . . . . .	..	20,57,977	..	20,57,977	20,57,977
Tools and Plant . . . . .	..	23,27,039	..	23,27,039	23,27,039
Suspense . . . . .	..	16,30,983	..	16,30,983	16,30,983
Development Schemes . . . . .	..	76,88,114	..	76,88,114	76,88,114
<i>Debit</i> —Receipts and Recoveries on Capital Account.	..	—8,88,821	..	—8,88,821	—8,88,821

Total 1,436

..	..	4,60,38,544	..	4,60,38,544	4,60,38,980
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No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heds.	Expenditure for 1956-57.							
	Charged.		Voted.		Total.		GRAND TOTAL.	
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
JJ.—Miscellaneous Capital Account outside the Revenue Account—								
Kaanchrapara Area Development Scheme	27,57,586	..	27,57,586	27,57,586	
82.—Capital Account of Other Works outside the Revenue Account—								
Development Schemes—								
Deduct—Receipts and Recoveries on Capital Account.	—6,79,205	..	—6,79,205	—6,79,205	
Re-housing of Bustee Dwellers	—1,00,136	..	—1,00,136	—1,00,136	
Tollyganj Land Development Scheme	5,712	..	5,712	5,712	
Housing Scheme	2,58,804	..	2,58,804	2,58,804	
Other Schemes (a)	(a) 2,85,15,544	..	2,85,15,544	2,85,15,544	
Expenditure on Displaced Persons	50	2,00,74,421	..	2,00,74,421	2,00,74,471	
Community Development Project	41,30,317	..	41,30,317	41,30,317	
Total	50	5,49,58,043	..	5,49,58,043	5,49,58,093	
82-B.—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account—								
Motor Transport Services	88,90,418	..	88,90,418	88,90,418	
Deduct—Receipts and Recoveries on Capital Account.	—75,495	..	—75,495	—75,495	
Total	88,14,923	..	88,14,923	88,14,923	

83.—Payments of Computed Value of Pensions—					
Payments in India	6,58,704	..	6,58,704	6,58,704
Net expenditure outside the Revenue Account	6,58,704	..	6,58,704	6,58,704

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85.A.—Capital outlay on State Schemes of Government Trading—					
A.—Grain Supply Schemes	55,692	—2,47,67,177	—2,47,11,485
B.—Community Development Project . . . . .	..	..	..	..	..
C.—Other Miscellaneous Schemes . . . . .	..	..	..	—69,058	—69,058
TOTAL	55,692	..	..	—2,48,36,235	—2,47,80,543

(e) Includes Rs. 2,28,23,928 on account of Development and Administration of Industries at Durgapur.

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

Nature of Expenditure.	Expenditure during the year.			
	Out of Consoli- dated Fund.	Out of Conti- nency Fund.	Total.	Expenditure to end of the year.
	1	2	3	4
	Rs.	Rs.	Rs.	Rs.
65.—Payment of compensation to Landholders, etc., on the abolition of the Zamindari system.	38,50,180	..	38,50,180	38,50,180
65-A.—Capital Outlay on Forests	..	..	..	13,500
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial)—				
A.—Irrigation Works—				
(2) Unproductive—				
Midnapore Canal . . . .	..	..	..	83,06,728
Bakreswar Irrigation Scheme .	..	..	..	7,01,399
Damodar Canal . . . .	..	..	..	1,28,83,001
Total—Unproductive .	..	..	..	2,18,91,128
Total—A.—Irrigation Works .	..	..	..	2,18,91,128
B.—Navigation, Embankment and Drainage Works—				
(1) Productive—				
Sonarpur Arapanch Drainage Scheme—Phase I.	3,09,076	..	3,09,076	13,92,654
Sonarpur Arapanch Drainage Scheme—Phase II.	16,62,347	..	16,62,347	49,08,539
Bagjolla, Ghuni Jatragachi Drainage Scheme.	25,30,978	..	25,30,978	57,97,679
(2) Unproductive—				
Hijli Tidal Canal . . . .	..	..	..	25,50,805
Calcutta and Eastern Canals .	..	..	..	21,81,852
Sundarbans Steamer Route .	..	..	..	7,52,547
Dredging ' Bidyadhari ' . .	..	..	..	7,95,709
Dredger ' Burdwan ' . . .	..	..	..	13,63,492
Kartwa Talma Irrigation Scheme	1,70,316	..	1,70,316	1,70,316
Total—B.—Navigation, etc., Works.	46,72,717	..	46,72,717	1,99,08,593
Total—Irrigation, Navigation, etc., Works.	46,72,717	..	46,72,717	4,17,99,721
Deduct—Amount met out of Revenue.	..	..	..	—45,63,040
TOTAL .	46,72,717	..	46,72,717	3,72,36,681

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

Nature of Expenditure.	Expenditure during the year.			
	Out of Consoli- dated Fund.	Out of Conti- nency Fund.	Total.	Expenditure to end of the year.
	1	2	3	4
	Rs.	Rs.	Rs.	Rs.
71.—Capital Outlay on Schemes of Agricultural Improvement and Research—				
Multiplication of quality potato seeds, etc.	..	..	..	1,51,346
Establishment of seed multiplication Farms.	..	..	..	83,684
Establishment of jute seed multiplication Farm.	8,95,560	..	8,95,560	17,29,748
Training of Extension Staff . .	41,000	..	41,000	41,000
Brooklyn Ice Plant and Cold Storage	—	..	..	2,28,164
Tank Improvement . . .	—	—	..	6,21,809
Creation of a Works and Buildings section under the Directorate of Agriculture.	..	..	..	21,463
Purchase of Tractors for cultivation in Cooch Behar.	..	..	..	39,776
Multiplication and Distribution of jute seeds.	..	..	..	37,021
Greater Calcutta Milk Supply Scheme	16,22,888	..	16,22,888	16,22,888
TOTAL .	25,59,448	..	25,59,448	45,76,899
72.—Capital Outlay on Industrial Development—				
Development Programme—				
Exploitation of coastal and estuarine fisheries and provision of fishing fleet.	..	..	..	4,21,596
Scheme for Industrial Centres .	4,11,811	..	4,11,811	18,42,738
‘Organisation of Silk Reelers’ Co-operative Societies.	2,92,475	..	2,92,475	15,46,350
Development of Salt production .	11,426	..	11,426	2,83,403
Industrial Estate at Kalyani .	4,74,739	..	4,74,739	4,74,739
Acquisition of Land for the establishment of a Telephone Cable Factory at Mihijam.	1,719	..	1,719	2,94,295
Investment in shares of Commercial concerns: Bengal Salt Co.	..	..	..	1,70,000
West Bengal Finance Corporation	..	..	..	31,77,000
Messrs. Mecow Industrial Co-operative Society, Ltd.	2,60,000	..	2,60,000	2,60,000
TOTAL .	14,52,170	..	14,52,170	84,70,121

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

Nature of Expenditure.	Expenditure during the year.			
	Out of Consoli- dated Fund.	Out of Contin- gency Fund.	Total.	Expenditure to end of the year.
	1	2	3	4
	Rs.	Rs.	Rs.	Rs.
80-A.—Capital Outlay on Multi- purpose River-Schemes—				
Mayurakahi Reservoir Project] . . .	74,70,642	..	74,70,642	12,77,68,635
Kansabati Reservoir Project . . .	51,08,309	..	51,08,309	51,08,309
Damodar Valley Project—				
I.—Advances to Damodar Valley Corporation—	..	..
Amount advanced	9,32,62,000	..	9,32,62,000	58,52,03,633
Deduct—Government share of Capital Outlay on Damodar Valley Project.	—9,53,68,339	..	9,53,68,339	—58,34,48,688
II.—Government share of the Capital Outlay on the Damo- dar Valley Project.	9,53,68,339	..	9,53,68,339	58,34,48,688
TOTAL . . .	10,58,40,951	..	10,58,40,951	71,80,80,577
81.—Capital Account of Civil Works outside the Revenue Account.	4,60,39,980	..	4,60,39,980	23,27,11,570
81-A.—Capital Outlay on Electri- city Schemes—				
Development Schemes—				
North Calcutta Rural Electrifica- tion Scheme.	..	..	..	1,10,08,696
Diesel Electric Pool . . . .	..	..	..	4,90,505
Cooch Behar and Dinhata Electric Extension.	..	..	..	4,44,567
Scheme for expansion of power to Urban and Rural Areas.	..	..	..	8,69,507
TOTAL . . .	..	..	..	1,28,13,275

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

Nature of Expenditure.	Expenditure during the year.			
	Out of Consoli- dated Fund.	Out of Conti- gency Fund.	Total.	Expenditure to end of the year.
	1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
82.—Capital Account of other Works outside the Revenue Account—				
Kanchrapara Area Development Scheme.	20,78,381	..	20,78,381	(a)2,39,48,033
Re-housing of Bustee Dwellers .	—1,00,136	..	—1,00,136	12,02,057
Tollyganj Land Development Scheme.	5,712	..	5,712	26,37,365
Housing Scheme	2,53,804	..	2,53,804	83,29,588
Other Schemes	2,85,15,544	..	2,85,15,544	(b)4,15,46,335
Expenditure on Displaced persons .	2,00,74,471	..	2,00,74,471	6,88,82,909
Community Development Project .	41,30,317	..	41,30,317	1,01,60,101
Survey of underground Railways .	..	..	..	6,00,000
TOTAL .	5,49,58,093	..	5,49,58,093	15,53,06,388
82-B.—Capital Outlay on Road and Water Transport Schemes Outside the Revenue Account.	83,14,923	..	83,14,923	3,90,24,850
83.—Payments of Commuted Value of Pensions.	6,53,704	..	6,53,704	11,26,923

(a) Progressive expenditure decreased by Rs. 16,84,872 due to correction since made.

(b) Progressive expenditure increased by Rs. 16,84,872 due to correction since made.

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

Nature of Expenditure.	Expenditure during the year.			
	Out of Consoli- dated Fund.	Out of Conti- gency Fund.	Total.	Expenditure to end of the year.
	1	2	3	4
	Rs.	Rs.	Rs.	Rs.
85-A.—Capital Outlay on State Schemes of Government Trading—				
Grain Supply Scheme—				
Gross Expenditure	6,06,99,052	..	6,06,99,052	3,57,40,94,113
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	—7,01,74,754	..	—7,01,74,754	—3,48,67,37,496
<i>Deduct</i> —Capital Expenditure Financed from ordinary Revenues.	—1,51,94,723	..	—1,51,94,723	—3,78,12,076
<i>Deduct</i> —Recoveries from other Governments, Departments, etc.	—41,060	..	—41,060	—8,02,53,168
Community Development Project—				
Gross Expenditure	5,68,174	..	5,68,174	28,56,650
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	—5,68,174	..	—5,68,174	—28,56,650
Other Miscellaneous Schemes—				
Gross Expenditure	—55,282	..	—55,282	24,39,38,160
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	—13,776	..	—13,776	—26,00,37,320
Construction of Boats Scheme—				
Gross Expenditure . . . .	..	..	..	5,902
TOTAL	—2,47,80,543	..	—2,47,80,543	—4,68,01,885
GRAND TOTAL	20,35,81,623	..	20,35,81,623	116,84,09,088

**B.—DEBT, DEPOSITS, REMITTANCES
AND CONTINGENCY FUND.**

I.—REPORT:

B.—DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND.**1.—REPORT.****INTRODUCTORY.**

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

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

3. Full information regarding the various Local Funds, Deposits, Advances and Suspense heads relating to the State of Cooch Behar, since merged with West Bengal, not having been furnished by the administrative authorities in all cases, it has not been possible to include such items in the relevant broad sheets and other registers of the Account Office and to review them properly. The balances under "Departmental Advances", "Permanent Advances", and "Suspense Accounts" continue to be shown in lump under the ordinary account heads instead of being split up into relevant departmental heads for want of adequate details of the transactions.

4. Correction of balances under capital heads outside the revenue account, and debt, deposit and remittance heads whether within the Consolidated Fund or Public Account which were transferable to West Bengal in accordance with the scheme embodied in the Bihar and West Bengal (Transfer of Territories) Act has not yet been carried out as necessary information has not been received from Bihar authorities. The matter is under correspondence.

REVIEW OF BALANCES.

5. The following is the general statement of balances of the Government of West Bengal on the 31st March, 1957 :—

(All figures are in unit of Rupee.)

Debit balance.	Section of the General Account.	Name of Account.	Page.	Credit Balance.
1	2	3	4	5
Rs.				Rs.
1,51,65,60,581	A to M	Government	103	
		CONSOLIDATED FUND—		
	N	Public Debt	104	1,85,01,05,502
45,24,62,277	P	Loans and Advances by State Govern- ments.	135	
		CONTINGENCY FUND	144	5,00,00,000
		PUBLIC ACCOUNT—		
	R	Unfunded Debt	144	6,83,14,116
	S	Deposits and Advances—		
		(i) Deposits bearing interest	146	61,15,525
		(ii) Deposits not bearing interest—		
		Gross balance	147	16,55,57,672
3,11,04,190		Investments	147	
2,34,70,625		(iii) Advances not bearing interest	163	
		(iv) Suspense—		
7,36,27,898		Investments	176	
		Other items (Net)	176	5,49,30,757
	T	Remittances—		
4,07,26,558		Remittances within India (Net)	180	
5,70,71,443	W	(Closing) Cash Balance	182	
2,19,50,23,572		Total		2,19,50,23,572

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

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

SECTIONS A to M GOVERNMENT Dr. Rs. 1,51,65,60,581

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

Dr.	Details.	Cr.
Rs.		Rs.
1,17,71,00,410	A.—Opening Balance . . . . .	..
	B.—Revenue Receipts for 1956-57	57,61,14,254
71,20,07,520	C.—Expenditure on Revenue Accounts for 1956-57 . . . . .	..
20,35,61,623	D.—Capital Expenditure outside the Revenue Accounts for 1956-57.	
5,282	E.—Miscellaneous . . . . .	..
	F.—Closing Balance, Dr.	1,51,65,60,581
2,09,26,74,835	Total	2,09,26,74,835

8. The opening balance on the 1st April 1956 exceeds the previous year's closing balance by a sum of Rs. 2,10,990. The amount represents the portion of cash balance of old Bihar State allocated to West Bengal under the Bihar and West Bengal (Transfer of Territories) Act, 1956.

Certain discrepancies between ledger and broadsheets in respect of the heads "P.—Loans and Advances" and "S.—Deposits and Advances" upto the end of 1952-53 could not be reconciled in the ordinary way due to the impossibility of obtaining the necessary details and records and had to be written-off to "Miscellaneous Government Account" under orders of the competent authority. The amount shown against "E.—Miscellaneous" above represents writes-off of such irreconcilable differences as indicated in paras. 21, 26, 55 and 101.

SECTION N.—PUBLIC DEBT Cr. 1,85,01,05,502

9. The term "Public Debt" as used in this report is confined to regular loans raised from the public or taken from the Central Government, and does not cover other obligations (whether bearing interest or not), such as State Provident Funds, Depreciation Reserve and other Funds which are dealt with in Sections R and S of this Report. A comparative statement showing the aggregate gross capital liabilities of the Government of West Bengal on the 31st March, 1957 and the capital and other disbursements which are treated as a set off against these liabilities, will be found in Statement No. 2 of this part of the Report.

"Public Debt" is ordinarily divided into three categories namely (a) "Permanent Debt", (b) "Floating Debt" and (c) "Loans from the Central Government". The term "Permanent Debt" covers such of the loans borrowed by Government in the open market as are intended to have, at the time when they are raised, a currency of more than twelve months. The term "Floating Debt" is applied to borrowings of a purely temporary nature, such as treasury bills or ways and means advances from the Reserve Bank of India, which are to be repaid within twelve months. These balances, which represent the nominal value of outstanding debt on the 31st March, 1957 as distinct from the cash proceeds in respect of the outstanding loans, are reviewed in the following paragraphs. The head "Loans from the Central Government" includes (i) Share of the loans granted to the Government of Bengal and taken over by the newly-formed Government of West Bengal on the 15th August, 1947 as well as (ii) any new loans granted by the Central Government to the Government of West Bengal after that date.

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

<i>Permanent Debt</i>	<i>Cr. Rs. 22,05,41,600</i>
<i>Loans from the Central Government</i>	<i>Cr. Rs. 1,62,95,63,902</i>
	<hr/>
Total	Cr. Rs. 1,85,01,05,502
	<hr/>

PERMANENT DEBT Cr. Rs. 22,05,41,600

10. The balance represents the amounts of Rs. 1,75,00,000, Rs. 2,00,00,000, Rs. 3,60,23,300, Rs. 7,58,72,200 and Rs. 7,11,46,100 raised by the Government of West Bengal in the 3½ per cent West Bengal Loan 1962, 4 per cent West Bengal Loan 1964, 4 per cent West Bengal Loan 1963, 4 per cent West Bengal Loan 1967 and 4 per cent West Bengal Loan 1968 respectively with a view to meeting a part of the capital expenditure on certain development schemes, viz., (i) Development of State Roads, (ii) Road Transport Scheme, (iii) North Calcutta Rural Electrification Scheme, (iv) Kanchrapara Area Development Scheme (Kalyani Town), (v) Durgapur Coke-oven, Gas grid and Power Plant Project, (vi) Kansabati Reservoir Project, (vii) Slum clearance, Housing and Industrial Scheme, (viii) State Transport Service and (ix) Electricity Scheme. The loans were issued at par and will be repaid at par in September 1962, August 1964, July 1963, September 1967 and September 1968 respectively.

To make necessary provisions for repayment of the first four loans Sinking Funds have been opened by the Government to be fed by annual contributions commencing from 1952-53, 1953-54, 1955-56 and 1956-57 respectively. As regards the last loan no Sinking Fund has yet been opened by the Government.

Loans from the Central Government Cr. Rs. 1,62,95,63,902

11. The balance is composed of (i) Rs.1,95,04,046 representing the proportionate share of the loans outstanding against the Government of Bengal on the date of partition taken over by the Government of West Bengal, and (ii) Rs. 1,61,00,59,856 representing the amount outstanding against the loans taken from the Central Government after the partition.

The details of the Pre-partition loans are given below :—

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

All the above loans remain outstanding and the question of repayment is under correspondence between the Central and State Governments.

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

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1957.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(1) 15th October, 1947.	Ways and Means Advances.	2,50,00,000	..	2,50,00,000	Bears interest @ 2 p. c. per annum was repayable by the end of 1948-49 but not repaid. The question of repayment of principal is under correspondence with the Union Government. Interest is being paid regularly.
(2) 17th September, 1954.	Do. . . .	81,62,000	13,86,834	67,75,166	Bears interest @ 4 p. c. per annum. Repayable in ten annual equated instalments, commencing from the first anniversary date of drawal.
(3) 22nd October, 1956.	Do. . . .	1,00,00,000	..	1,00,00,000	Do.
Total—Ways and Means Advances.		4,31,62,000	13,86,834	4,17,75,166	

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1957.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(4) 31st 1948. March,	Loans for Productive Development Scheme.	40,00,000	..	40,00,000	Bears interest @ 2½ p. c. per annum. Repayable in lump on 31st March, 1958.
(5) 31st 1949. March,	Do. . .	99,91,000	..	99,91,000	Bears interest @ 2½ p. c. per annum. Repayable in one instalment on 31st March, 1959. Interest is payable half-yearly on 30th September and 31st March each year.
Total—Productive Development Scheme.		1,39,91,000	..	1,39,91,000	
(6) 15th 1940. January,	Loans for paying West Bengal Government's share of expenditure of Damodar Valley Corporation.	91,16,000	..	91,16,000	Bears interest @ 3½ p. c. per annum. Repayable in one instalment at the end of 40 years.
(7) 24th 1949. May,	Do. . .	61,00,000	..	61,00,000	Do.
(8) 18th 1949. October,	Do. . .	22,50,000	..	22,50,000	Do.
(9) 23rd 1949. December,	Do. . .	88,00,000	..	88,00,000	Do.
(10) 11th 1950. March,	Do. . .	39,37,000	..	39,37,000	Do.
(11) 20th 1950. April,	Do. . .	1,05,21,000	..	1,05,21,000	Do.
(12) 28th 1950. July,	Do. . .	83,29,000	..	83,29,000	Do.
(13) 3rd 1951. January,	Do. . .	57,24,000	..	57,24,000	Do.
(14) 29th 1951. January,	Do. . .	57,24,000	..	57,24,000	Do.
(15) 28th 1951. March,	Do. . .	14,16,000	..	14,16,000	Do.
(16) 26th 1951. June,	Do. . .	80,10,000	..	80,10,000	Do.
(17) 25th 1951. August,	Do. . .	90,56,000	..	90,56,000	Bears interest @ 3½ p. c. per annum. Repayable in one instalment at the end of 40 years.
(18) 24th 1951. October,	Do. . .	90,56,000	..	90,56,000	Do.
(19) 24th 1952. January,	Do. . .	1,15,44,000	..	1,15,44,000	Bears interest @ 3½ p. c. Repayable in one instalment at the end of 40 years.
(20) 18th 1952. February,	Do. . .	58,74,000	..	58,74,000	Do.
(21) 26th 1952. March,	Do. . .	56,71,000	..	56,71,000	Do.
(22) 31st 1952. March,	Do. . .	64,54,000	..	64,54,000	Do.

Date of loans.	Particulars.	Amount	Amount repaid up to 31st March, 1957.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(23) 13th May, 1952	Loans for paying West Bengal Government's share of expenditure of Damodar Valley Corporation.	1,73,91,000	..	1,73,91,000	Bears interest @ 4½ p. c. per annum. Repayable in one instalment at the end of 40 years.
(24) 20th August, 1952.	Do. . .	73,91,000	..	73,91,000	Do.
(25) 22nd September, 1952.	Do. . .	1,00,00,000	..	1,00,00,000	Do.
(26) 14th November, 1952.	Do. . .	2,00,00,000	..	2,00,00,000	Do.
(27) 2nd December, 1952.	Do. . .	89,86,000	..	89,86,000	Do.
(28) 9th March, 1953.	Do. . .	1,30,00,000	..	1,30,00,000	Do.
(29) 21st March, 1953.	Do. . .	26,52,000	..	26,52,000	Do.
(30) 16th April, 1953.	Do. . .	1,00,00,000	..	1,00,00,000	Do.
(31) 1st June, 1953	Do. . .	1,56,02,000	..	1,56,02,000	Do.
(32) 28th August, 1953.	Do. . .	78,62,000	..	78,62,000	Do.
(33) 15th September, 1953.	Do. . .	1,00,00,000	..	1,00,00,000	Do.
(34) 4th November, 1953.	Do. . .	1,00,00,000	..	1,00,00,000	Bears interest @ 4½ p. c. per annum. Repayable in one instalment at the end of 40 years.
(35) 1st December, 1953.	Do. . .	1,08,39,000	..	1,08,39,000	Do.
(36) 25th March, 1954.	Do. . .	1,90,00,000	..	1,90,00,000	Do.
(37) 10th May, 1954	Do. . .	1,52,72,000	..	1,52,72,000	Do.
(38) 2nd June, 1954	Do. . .	1,00,00,000	..	1,00,00,000	Do.
(39) 6th September, 1954.	Do. . .	50,00,000	..	50,00,000	Do.
(40) 20th September, 1954.	Do. . .	1,39,56,000	..	1,39,56,000	Do.
(41) 22nd November, 1954.	Do. . .	50,00,000	..	50,00,000	Do.
(42) 15th December, 1954.	Do. . .	1,39,56,000	..	1,39,56,000	Do.
(43) 5th March, 1955.	Do. . .	1,03,00,000	..	1,03,00,000	Do.
(44) 10th March, 1955.	Do. . .	1,50,00,000	..	1,50,00,000	Do.
(45) 12th May, 1955	Do. . .	1,00,00,000	..	1,00,00,000	Do.
(46) 4th June, 1955	Do. . .	1,22,90,000	..	1,22,90,000	Do.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1957.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(47) 15th September, 1955.	Loans for paying West Bengal Government's share of expenditure of Damodar Valley Corporation.	1,59,21,000	..	1,59,21,000	Bears interest @ 4½ p. c. per annum. Repayable in one instalment at the end of 40 years.
(48) 18th November, 1955.	Do. . .	91,06,000	..	91,06,000	Do.
(49) 2nd December, 1955.	Do. . .	1,00,00,000	..	1,00,00,000	Do.
(50) 30th January, 1956.	Do. . .	1,80,00,000	..	1,80,00,000	Do.
(51) 19th March, 1956.	Do. . .	2,07,32,000	..	2,07,32,000	Do.
(52) March, 1956 .	Do. . .	75,00,000	..	75,00,000	Do.
(53) 14th May, 1956	Do. . .	97,00,000	..	97,00,000	Do.
(54) 7th June, 1956	Do. . .	1,16,62,000	..	1,16,62,000	Do.
(55) 1st August, 1956	Do. . .	1,50,00,000	..	1,50,00,000	Do.
(56) 9th October, 1956	Do. . .	1,35,00,000	..	1,35,00,000	Do.
(57) 22nd November, 1956.	Do. . .	1,00,00,000	..	1,00,00,000	Do.
(58) 24th December, 1956.	Do. . .	1,00,00,000	..	1,00,00,000	Do.
(59) 13th February, 1957.	Do. . .	1,34,00,000	..	1,34,00,000	Do.
(60) 20th March, 1957	Do. . .	1,00,00,000	..	1,00,00,000	Do.
	Total—Loans for paying West Bengal Government's share of expenditure of Damodar Valley Corporation.	56,74,00,000	..	56,74,00,000	
(61) 31st March, 1951.	Share of expenditure of the Damodar Valley Corporation against loan granted by the International Bank.	71,40,000	..	71,40,000	Bears interest @ 3½ p. c. per annum. Repayable in one instalment at the end of 40 years.
(62) 31st March, 1952.	Do. . .	72,35,000	..	72,35,000	Bears interest @ 3½ p. c. per annum. Do.
(63) 3rd October, 1952.	Do. . .	6,80,000	..	6,80,000	Bears interest @ 4½ p. c. per annum. Do.
(64) 19th March, 1953.	Do. . .	10,00,000	..	10,00,000	Do.
(65) September, 1953	Do. . .	7,00,000	..	7,00,000	Do.
(66) March, 1954 .	Do. . .	5,00,000	..	5,00,000	Bears interest @ 4½ p. c. per annum. Do.
(67) March, 1955 .	Do. . .	3,00,000	..	3,00,000	Do.
(68) Do. .	Do. . .	1,67,000	..	1,67,000	Do.
(69) March, 1956 .	Do. . .	81,000	..	81,000	Do.
	Total—Share of expenditure of the Damodar Valley Corporation against loan granted by the International Bank.	1,78,03,000	..	1,78,03,000	

Date of loans.	Particulars.	Amount.		Balance.	Remarks.	
		3	4			
1	2	Rs.	Rs.	Rs.	6	
(70) 31st March, 1950.	Loans for meeting expenditure on Mayurakshi Project.	86,00,000	..	86,00,000	Bears interest @ 3 p. c. per annum. Repayable in one instalment within ten years.	
(71) 31st March, 1951.	Do. . .	1,50,00,000	..	1,50,00,000	Bears interest @ 3½ p. c. per annum. Repayable in one instalment on the expiry of ten years.	
(72) 28th March, 1952.	Do. . .	2,23,00,000	..	2,23,00,000	Bears interest @ 3½ p. c. per annum. Repayable in six annual equated instalments, commencing from the tenth anniversary of the drawal of the loan, simple interest payable during the interim period.	
(73) 31st March, 1953.	Do. . .	1,73,84,000	..	1,73,84,000	Do. Bears interest @ 4 p.c. per annum.	
(74) 25th September, 1953.	Do. . .	45,17,000	..	45,17,000	Do. (commencing from 1957-58).	
(75) November, 1953	Do. . .	41,69,000	..	41,69,000	Do.	
(76) 13th March, 1954	Do. . .	82,33,000	..	82,33,000	Do.	
(77) 31st March, 1954	Do. . .	1,31,36,000	..	1,31,36,000	Do.	
(78) 26th August, 1954.	Do. . .	25,16,000	..	25,16,000	Bears interest @ 4 p. c. per annum. (commencing from 1958-59.)	
(79) March, 1956 (By adjustment.)	Do. . .	20,00,000	..	20,00,000	Do.	
(80) March, 1957 (By adjustment.)	Do. . .	16,00,000	..	16,00,000	Do.	
Total—Loans for Mayurakshi Project.		9,44,55,000	..	9,44,55,000		
(81) 16th June, 1940.	Rehabilitation of displaced persons.	10,00,000	}	73,20,000	2,26,80,000	Includes urban, rural, educational and housing loans repayable in equated instalments spread over a number of years varying from 6 to 30 years. The loans bear interest at different rates viz. 3 p. c. to 3½ p. c. per annum.
(82) 13th January, 1950.	Do. . .	90,00,000				
(83) 1st March, 1950.	Do. . .	1,80,00,000				
(84) 1st March, 1950.	Do. . .	20,00,000				
(85) 16th August, 1950.	Do. . .	20,00,000	..	20,00,000	Bears interest @ 3½ p. c. per annum. Repayable in twenty years in seventeen annual equated instalments, commencing after three years, simple interest being charged during the interim period.	
(86) 25th January, 1951.	Do. . .	30,00,000	..	30,00,000	Do.	

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1957.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(87) 20th March 1951.	Rehabilitation of displaced persons.	2,97,00,000	—	2,97,00,000	Bears interest @ 3½ p. c. per annum. Repayable in six years in five annual equated instalments, commencing after the first year.
(88) 20th March, 1951.	Do. . .	53,00,000	..	53,00,000	Bears interest @ 3½ p. c. per annum. Repayable in twenty years in seventeen annual equated instalments, commencing from the 20th March, 1955, simple interest being charged during the interim period.
(89) 2nd July, 1951	Do. . .	2,79,00,000	..	2,79,00,000	Bears interest @ 3½ p. c. per annum. Repayable in six years in five annual equated instalments, commencing after the first year.
(90) 22nd November, 1951.	Do. . .	1,25,00,000	..	1,25,00,000	Do.
(91) 3rd January, 1952.	Do. . .	2,00,00,000	..	2,00,00,000	Do.
(92) 3rd January, 1952.	Do. . .	5,70,000	..	5,70,000	Do.
(93) 7th March, 1952.	Do. . .	9,00,000	..	9,00,000	Bears interest @ 3½ p. c. per annum. Repayable in six years in three annual equated instalments, commencing after three years.
(94) 31st March, 1952.	Do. . .	10,00,000	..	10,00,000	Bears interest @ 3½ p. c. per annum. Repayable in twenty annual equated instalments, commencing after three years, simple interest being charged during the interim period.
(95) 31st March, 1952.	Do. . .	15,00,000	..	15,00,000	Do.
(96) 31st March, 1952.	Do. . .	1,80,000	..	1,80,000	Bears interest @ 3½ p. c. per annum. Repayable in six years in three annual equated instalments, commencing after three years.
(97) 31st March, 1952.	Do. . .	21,18,000	..	21,18,000	Bears interest @ 3½ p. c. per annum. Repayable in six years in five annual equated instalments commencing after the first year.

Date of loans.	Particulars.	Amount repaid up to 31st March, 1957.		Balance.	Remarks.
		Amount.	Amount.		
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(98) 31st March, 1952.	Rehabilitation of displaced persons.	24,00,000	..	24,00,000	Bears interest @ 3½ p. c. per annum. Repayable in ten years in nine annual equated instalments, commencing after the first year.
(99) 31st March, 1952.	Do. . .	1,00,000	..	1,00,000	Bears interest @ 3½ p. c. per annum. Repayable in six years in three annual equated instalments, commencing after three years.
(100) 31st March, 1952.	Do. . .	5,00,000	..	5,00,000	Bears interest @ 3½ p. c. per annum. Repayable in six years in five annual equated instalments, commencing after the first year.
(101) 11th July, 1952	Do. . .	3,08,000	..	3,08,000	Bears interest @ 3½ p. c. per annum. Repayable in six years in five annual equated instalments, commencing from the 11th July, 1954, no interest being charged during the interim period.
(102) 11th July, 1952	Do. . .	11,53,350	..	11,53,350	Bears interest @ 3½ p. c. per annum. Repayable in six years in three annual equated instalments, commencing from the 11th July, 1956, simple interest being charged for the years 1953-54 and 1954-55.
(103) 11th July, 1952	Do. . .	18,27,000	..	18,27,000	Bears interest @ 4½ p. c. per annum. Repayable in twenty years in seventeen annual equated instalments, commencing from the 11th July, 1956, simple interest being charged during the interim period.
(104) 11th July, 1952	Do. . .	19,30,000	..	19,30,000	Bears interest @ 4 p. c. per annum. Repayable in nine annual equated instalments in a period of ten years, the first instalment being payable after a period of one year, no interest being charged for this period.
(105) 3rd September, 1952.	Do.] . .	13,56,000	..	13,56,000	Bears interest @ 4½ p. c. per annum. Repayable in twenty years in seventeen annual equated instalments, commencing from the 3rd September 1956, simple interest being charged during the interim period.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1957.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(106) 3rd September, 1952.	Rehabilitation of displaced persons.	6,99,000	..	6,99,000	Bears interest @ 3½ p. c. per annum. Repayable in six years in three annual equated instalments, commencing from the 3rd September, 1956, simple interest being charged for the years 1953-54 and 1954-55.
(107) 3rd September, 1952.	Do. . .	27,19,000	..	27,19,000	Bears interest @ 4 p. c. per annum. Repayable in ten years in nine annual equated instalments, commencing from the 3rd September, 1954, no interest being charged during the interim period.
(108) 3rd September, 1952.	Do. . .	6,000	..	6,000	Bears interest @ 3½ p. c. per annum. Repayable in six years in five annual equated instalments, commencing from the 3rd September, 1954, no interest being charged during the interim period.
(109) 3rd September, 1952.	Do. . .	20,00,000	..	20,00,000	Bears interest @ 3½ p. c. per annum. Repayable in six years in five annual equated instalments, commencing from the 3rd September, 1954, no interest being charged for the first year.
(110) 29th October, 1952.	Do, . .	7,11,325	..	7,11,325	Bears interest @ 4½ p. c. per annum. Repayable in twenty years in seventeen annual equated instalments, commencing from the 29th October, 1950, simple interest being charged during the interim period.
(111) 29th October, 1952.	Do. . .	14,88,675	..	14,88,675	Bears interest @ 4 p. c. per annum. Repayable in ten years in nine annual equated instalments, commencing from the 29th October, 1954, no interest being charged for the first year.
(112) 20th October, 1952.	Do. . .	10,00,000	..	10,00,000	Bears interest @ 3½ p. c. per annum. Repayable in six years in three annual equated instalments, commencing from the 20th October, 1956, simple interest being charged for the years 1953-54 and 1954-55.

Date of loans.	Particulars.	Amount.		Balance.	Remarks.
		3	4		
1	2	Rs.	Rs.	Rs.	6
(113) 29th October, 1952.	Rehabilitation of displaced persons.	20,50,000	..	20,50,000	Bears interest @ 4 p. c. per annum. Repayable in ten years in nine annual equated instalments, commencing from the 29th October, 1954, no interest being charged for the first year.
(114) 29th October, 1952.	Do. . .	5,42,000	..	5,42,000	Do.
(115) 29th October, 1952.	Do. . .	35,06,600	..	35,00,000	Bears interest @ 4½ p. c. per annum. Repayable in twenty years in seventeen annual equated instalments, commencing from the 29th October 1956, simple interest being charged during the interim period.
(116) 29th October, 1952.	Do. . .	8,50,000	..	8,50,000	Bears interest @ 3½ p. c. per annum. Repayable in six years in three annual equated instalments, commencing from the 29th October 1956, simple interest being charged for the years 1954-55 and 1955-56.
(117) 29th October, 1952.	Do. . .	28,00,000	..	28,00,000	Bears interest @ 4 p. c. per annum. Repayable in twenty years in seventeen annual equated instalments, commencing from the 29th October, 1956, simple interest being charged during the interim period.
(119) 29th October, 1952.	Do. . .	84,30,000	..	84,30,000	Bears interest @ 4 p. c. per annum. Repayable in ten years in nine annual equated instalments, commencing from the 29th October, 1954, no interest being charged for the first year.
(119) 9th January, 1953.	Do. . .	2,37,80,000	..	2,37,80,000	Includes rural and urban loans repayable in equated instalments spread over a number of years varying from 6 to 20 years. The loans bear interest at different rates viz. 3½ p.c., 4 p.c. and 4½ p.c.
(120) 23th March, 1953.	Do. . .	14,00,000	..	14,00,000	Bears interest @ 4½ p. c. per annum. Repayable in twenty years in seventeen annual equated instalments commencing from the 26th March, 1957, simple interest being charged during the interim period.

Date of loans.	Particulars.	Amount.		Amount repaid up to 31st March, 1957.	Balance.	Remarks.
		Rs.	Rs.			
1	2	3	4	5	6	
(121) 4th June, 1953	Rehabilitation of displaced persons.	6,96,000	..	6,96,000	Bears interest @ 4 p. c. per annum. Repayable in nine annual equated instalments in a period of ten years, the first instalment being payable on the second anniversary date of drawal, no interest being charged for this period.	
(122) 11th July, 1953	Do. . .	58,19,400	..	56,19,400	Bears interest @ 3½ p. c. per annum. Repayable in three annual equated instalments in six years, commencing from the fourth anniversary date of drawal. simple interest being charged for the years 1954-55 and 1955-56.	
(123) 11th July, 1953	Do. . .	98,37,700	..	96,37,700	Bears interest @ 4½ p. c. per annum. Repayable in twenty years in seventeen annual equated instalments, commencing from the 11th July, 1956, simple interest being charged during the interim period.	
(124) 11th July, 1953	Do. . .	1,85,400	..	1,85,400	Bears interest @ 4 p. c. per annum. Repayable in nine annual equated instalments in a period of ten years, the first instalment being payable on the second anniversary date of drawal, no interest being charged for this period.	
(125) 16th September, 1953.	Do. . .	3,49,000	..	3,49,000	Bears interest @ 4½ p. c. per annum. Repayable in thirty years in twenty-seven annual equated instalments, commencing from the fourth anniversary date of drawal, simple interest being charged during the interim period.	
(126) 10th October, 1953.	Do. . .	14,58,000	..	14,58,000	Same as for item (122), simple interest being charged for the years 1954-55 and 1955-56.	
(127) 10th October, 1953.	Do. . .	38,17,000	..	38,17,000	Bears interest @ 4 p. c. per annum. Repayable in nine annual equated instalments in a period of ten years, the first instalment being payable on the second anniversary date of drawal, no interest being charged for this period.	

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1957.		Balance.	Remarks.
			Rs.	Rs.		
1	2	3	4	5	6	
(128) 10th October, 1953	Rehabilitation of displaced persons.	26,61,250	..	26,61,250	Bears interest @ 4½ p. c. per annum. Repayable in twenty years in seventeen annual equated instalments, commencing from the 11th July 1956, simple interest being charged during the interim period.	
(129) 4th June, 1954	Do. . .	50,00,000	..	50,00,000	Repayable in annual equated instalments @ 4½ p.c. per annum. in a period of twenty years. The first instalment will fall due on the 4th anniversary date of the drawal of the loan, only simple interest will be charged for the first three years.	
(130) 9th November, 1954.	Do. . .	25,00,000	..	25,00,000	Do.	
(131) 29th November, 1954	Do. . .	25,00,000	..	25,00,000	Do.	
(132) 20th December, 1954.	Do. . .	25,00,000	..	25,00,000	Do.	
(133) 12th January, 1955.	Do. . .	50,00,000	..	50,00,000	Do.	
(134) 9th February, 1955.	Do. . .	1,00,00,000	..	1,00,00,000	Do.	
(135) 15th March, 1955.	Do. . .	1,00,00,000	..	1,00,00,000	Do.	
(136) 23rd March, 1955.	Do. . .	95,00,000	..	95,00,000	Do.	
(137) By adjustment in October, 1954.	Do. . .	15,92,328	..	15,92,328	Terms not finally settled.	
(138) 18th April 1955.	Do. . .	75,00,000	..	75,00,000	Same as for item (129)	
(139) 7th June, 1955 .	Do. . .	75,00,000	..	75,00,000	Do.	
(140) 1st August 1955	Do. . .	1,16,433	..	1,16,433	Same as for item (125) bearing interest @ 4½ p. c. per annum.	
(141) 26th August 1955.	Do. . .	25,00,000	..	25,00,000	Same as for item (129)	
(142) 26th August 1955.	Do. . .	25,00,000	..	25,00,000	Same as for item (104).	
(143) 22nd October 1955.	Do. . .	25,00,000	..	25,00,000	Do.	
(144) 22nd October 1955.	Do. . .	25,00,000	..	25,00,000	Same as for item (129).	
(145) 10th December 1955.	Do. . .	25,00,000	..	25,00,000	Do.	
(146) 10th December 1955.	Do. . .	25,00,000	..	25,00,000	Same for item (104).	
(147) 29th March 1956	Do. . .	40,00,000	..	40,00,000	Same as for item (129).	
(148) March 1956 .	Do. . .	1,93,28,000	..	1,93,28,000	Do.	

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1957.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(149) March, 1956	Rehabilitation of displaced persons.	40,00,000	..	40,00,000	Terms not yet settled
(150) Do. . . .	Do. . . .	41,89,567	..	41,89,567	Do.
(151) Do. . . .	Do. . . .	1,00,000	..	1,00,000	Bears interest @ 4½ p. c. per annum. Repayable in five annual equated instalments in seven years commencing from the third anniversary date, simple interest being charged for the first two years.
(152) Do. . . .	Do. . . .	13,00,000	..	13,00,000	Bears interest @ 4½ p. c. per annum. Repayable in thirteen annual equated instalments in fifteen years, commencing from the third anniversary date, simple interest being charged for the first two years.
(153) Do. . . .	Do. . . .	1,41,000	..	1,41,000	Bears interest @ 4½ p. c. per annum. Repayable in twelve years, commencing after three years, simple interest being charged for the second and third years.
(154) Do. . . .	Do. . . .	15,000	..	15,000	Bears interest @ 3½ p. c. per annum. Repayable in six years, commencing after three years, simple interest being charged for the second and third years.
(155) April, 1956	Do. . . .	50,00,000	..	50,00,000	Same as for item (129).
(156) May, 1956	Do. . . .	45,00,000	..	45,00,000	Same as for item (127).
(157) Do. . . .	Do. . . .	5,00,000	..	5,00,000	Same as for item (129).
(158) June, 1956	Do. . . .	10,00,000	..	10,00,000	Same as for item (154).
(159) Do. . . .	Do. . . .	80,00,000	..	80,00,000	Same as for item (129).
(160) November, 1956	Do. . . .	1,08,300	..	1,08,300	Same as for item (129).
(161) Do. . . .	Do. . . .	5,00,000	..	5,00,000	Same as for item (129).
(162) Do. . . .	Do. . . .	58,88,025	..	58,88,025	Same as for item (129).
(163) Do. . . .	Do. . . .	1,30,000	..	1,30,000	Same as for item (154).
(164) Do. . . .	Do. . . .	9,69,875	..	9,69,875	Same as for item (127).
(165) Do. . . .	Do. . . .	11,500	..	11,500	Same as for item (129).
(166) Do. . . .	Do. . . .	13,39,300	..	13,39,300	Same as for item (152).
(167) Do. . . .	Do. . . .	3,35,000	..	3,35,000	Bears interest @ 4½ p. c. per annum. Repayable in 8 equated annual instalments in a period of 10 years commencing from the third anniversary date of drawal of the loan. For the first two years only simple interest to be charged.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1957.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(168) November, 1956	Rehabilitation of displaced persons.	2,04,000	..	2,04,000	Same as for item (154).
(169) Do. . . .	Do. . . .	31,24,000	..	31,24,000	Same as for item (129).
(170) Do. . . .	Do. . . .	2,70,000	..	2,70,000	Same as for item (127).
(171) Do. . . .	Do. . . .	1,000	..	1,000	Same as for item (129).
(172) Do. . . .	Do. . . .	1,46,500	..	1,46,500	Same as for item (129).
(173) Do. . . .	Do. . . .	70,45,000	..	70,45,000	Includes urban business, housing and rural agricultural, housing and small trade loans, repayable in equated annual instalments spread over a number of years varying from 6 to 20 years. The loans bear interest at different rates viz. 3½ to 4½ p.c. per annum.
(174) Do. . . .	Do. . . .	2,75,000	..	2,75,000	Same as for item (152).
(175) Do. . . .	Do. . . .	50,000	..	50,000	Same as for item (167).
(176) December, 1956	Do. . . .	14,94,000	..	14,94,000	Same as for item (129).
(177) Do. . . .	Do. . . .	16,12,500	..	16,12,500	Do.
(178) Do. . . .	Do. . . .	40,00,000	..	40,00,000	Do.
(179) Do. . . .	Do. . . .	20,00,000	..	20,00,000	Do.
(180) Do. . . .	Do. . . .	9,48,800	..	9,48,800	Same as for item (154)
(181) Do. . . .	Do. . . .	12,60,683	..	12,60,683	Same as for item (129)
(182) Do. . . .	Do. . . .	2,00,000	..	2,00,000	Not settled.
(183) Do. . . .	Do. . . .	3,00,000	..	3,00,000	Do.
(184) January 1957 .	Do. . . .	52,500	..	52,500	Same as for item (154).
(185) Do. . . .	Do. . . .	23,45,300	..	23,45,300	Same as for item (129).
(186) Do. . . .	Do. . . .	3,00,000	..	3,00,000	Same as for item (152).
(187) Do. . . .	Do. . . .	6,00,000	..	6,00,000	Same as for item (167). With interest @ 4 p.c. per annum.
(188) Do. . . .	Do. . . .	1,80,450	..	1,80,450	Same as for item (127).
(189) Do. . . .	Do. . . .	10,57,450	..	10,57,450	Same as for item (129).
(190) Do. . . .	Do. . . .	7,30,000	..	7,30,000	Same as for item (152).
(191) Do. . . .	Do. . . .	2,00,000	..	2,00,000	Same as for item (187).
(192) February 1957	Do. . . .	5,67,200	..	5,67,200	Same as for item (154).
(193) Do. . . .	Do. . . .	58,37,445	..	58,37,445	Same as for item (129).
(194) Do. . . .	Do. . . .	35,99,755	..	35,99,755	Same as for item (127).
(195) Do. . . .	Do. . . .	59,41,000	..	59,41,000	Same as for item (129).
(196) Do. . . .	Do. . . .	15,08,150	..	15,08,150	Same as for item (154)
(197) Do. . . .	Do. . . .	19,50,950	..	19,50,950	Same as for item (127)
(198) March, 1957 .	Do. . . .	1,28,000	..	1,28,000	Same as for item (154).
(199) Do. . . .	Do. . . .	5,40,700	..	5,40,700	Same as for item (129).
(200) Do. . . .	Do. . . .	28,800	..	28,800	Same as for item (127).
(201) Do. . . .	Do. . . .	3,76,000	..	3,76,000	Same as for item (129).
(202) Do. . . .	Do. . . .	88,000	..	88,000	Bears interest @ 4½ p.c. Repayable in a period of 30 years.
(203) Do. . . .	Do. . . .	19,80,800	..	19,80,800	Same as for item (152). With interest @ 4½ p.c. per annum.
(204) Do. . . .	Do. . . .	6,75,000	..	6,75,000	Same as for item (187).
(205) Do. . . .	Do. . . .	6,48,000	..	6,48,000	Same as for item (154).
(206) Do. . . .	Do. . . .	5,77,500	..	5,77,500	Same as for item (127).
(207) Do. . . .	Do. . . .	11,00,300	..	11,00,300	Same as for item (129).
(208) Do. . . .	Do. . . .	2,08,950	..	2,08,950	Same as for item (154).
(209) Do. . . .	Do. . . .	6,76,800	..	6,76,800	Same as for item (127).
(210) Do. . . .	Do. . . .	23,10,550	..	23,10,550	Same as for item (129).
(211) Do. . . .	Do. . . .	25,00,000	..	25,00,000	Same as for item (127).
Total—Rehabilitation of displaced persons		42,13,48,711	73,20,000	41,40,28,711	

Date of loans.	Particulars.	Amount.		Balance.	Remarks.
			Amount repaid up to 31st March, 1957.		
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(212) 21st March, 1952.	Loans under Grow More Food Schemes.	49,64,000	..	49,64,000	Bears interest @ 3½ p. c. per annum. Repayable in one instalment at the end of ten years.
(213) 31st March, 1952	Do. . .	1,50,000	..	1,50,000	Bears interest @ 3½ p. c. per annum. Repayable in one instalment at the end of ten years.
(214) 31st March, 1952.	Do. . .	9,00,000	4,11,394	4,88,606	Bears interest @ 3½ p. c. per annum. Repayable in ten annual equated instalments, commencing after one year.
(215) 31st March, 1952.	Do. . .	2,00,000	91,421	1,08,579	Do.
(216) 31st March, 1952.	Do. . .	3,50,000	3,50,000	..	Repaid.
(217) 31st March, 1952.	Do. . .	33,00,000	7,26,172	25,73,828	Bears interest @ 3½ p. c. per annum. Repayable in fifteen annual equated instalments, commencing from the 1st July, 1953, simple interest being payable during the interim period.
(218) 8th November, 1952.	Do. . .	1,10,000	..	1,10,000	Bears interest @ 3½ p. c. per annum. Repayable in one instalment at the end of five years.
(219) 22nd November, 1952.	Do. . .	30,000	23,565	6,435	Bears interest @ 3½ p. c. per annum. Repayable in five annual equated instalments, commencing from the first anniversary date.
(220) 22nd November, 1952.	Do. . .	1,00,000	64,267	35,733	Bears interest @ 3½ p. c. per annum. Repayable in six annual equated instalments, commencing from the first anniversary date.
(221) 22nd November, 1952.	Do. . .	11,75,000	3,98,067	7,76,933	Bears interest @ 4 p. c. per annum. Repayable in eight annual equated instalments, commencing from the 22nd November, 1954.
(222) 31st March, 1953.	Do. . .	1,00,000	64,267	35,733	Bears interest @ 3½ p. c. per annum. Repayable in six equated annual instalments, commencing from the first anniversary date.
(223) 8th August, 1953.	Do. . .	4,84,712	74,958	4,09,754	Bears interest @ 4½ p. c. per annum. Repayable in fifteen annual equated instalments, commencing from the first anniversary date of drawal.
(224) 13th October, 1953.	Do. . .	1,74,833	27,006	1,47,827	Bears interest @ 4½ p. c. per annum. Repayable in fifteen annual equated instalments. Commencing from the first anniversary date of drawal.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1957.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(225) 6th November, 1953.	Loans under Grow More Food Schemes.	3,90,000	3,90,000	..	Repaid.
(226) 18th December, 1953.	Do. . . .	10,00,000	..	10,00,000	Bears interest @ 4 p. c. per annum. Repayable in one instalment at the end of ten years.
(227) 18th December, 1953.	Do. . . .	4,60,000	2,66,120	1,93,880	Bears interest @ 3½ p. c. per annum. Repayable in five annual equated instalments, commencing from the first anniversary date of drawal.
(228) 7th January, 1954.	Do. . . .	27,84,000	..	27,84,000	Bears interest @ 4½ p.c. per annum. Repayable in twenty annual equated instalments, commencing from 1956-57, simple interest being charged during the interim period.
(229) 23rd February, 1954.	Do. . . .	21,375	3,279	18,096	Bears interest @ 4½ p. c. per annum. Repayable in fifteen annual equated instalments, commencing from the first anniversary date of drawal.
(230) 31st March, 1954.	Do. . . .	10,67,750	..	10,67,750	Bears interest @ 4 p. c. per annum. Repayable in one instalment at the end of ten years.
(231) 31st March, 1954.	Do. . . .	2,15,000	..	2,15,000	Bears interest @ 3½ p. c. per annum. Repayable in one instalment at the end of five years.
(232) 31st March, 1954.	Do. . . .	5,76,300	89,121	4,87,179	Same as for item (223).
(233) 31st March, 1954.	Do. . . .	1,00,000	33,878	66,122	Bears interest @ 4 p. c. per annum. Repayable in eight annual equated instalments, commencing from the first anniversary date of drawal.
(234) 31st March, 1954.	Do. . . .	2,00,000	94,483	1,05,517	Bears interest @ 3½ p. c. per annum. Repayable in six annual equated instalments, commencing from the first anniversary date of drawal.
(235) 31st March, 1954.	Do. . . .	15,09,750	7,84,875	7,84,875	50 p.c. of the loan is repayable in one instalment at the end of one year with interest @ 3 p.c. per annum. The remaining 50 p.c. bears interest @ 3½ p.c. per annum and is repayable in one instalment at the end of five years, simple interest being charged during the interim period.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1957.		Balance.	Remarks.
			Rs.	Rs.		
1	2	3	4	5	6	
(236) 24th June, 1954.	Loans under Grow More Food Schemes.	37,50,000	37,50,000	..	Repaid.	
(237) 25th August, 1954.	Do. . .	21,00,000	21,00,000	..	Do.	
(238) 21st September, 1954.	Do. . .	66,61,200	3,26,880	63,34,380	Repayable in one instalment by 30th June, 1955 with interest @ 3 p. c. per annum.	
(239) 4th November, 1954.	Do. . .	5,25,178	52,583	4,72,595	Bears interest @ 4½ p. c. per annum. Repayable in fifteen annual equated instalments, commencing from the first anniversary date of drawal.	
(240) 3rd January, 1955.	Do. . .	10,00,000	..	10,00,000	Bears interest @ 3½ p. c. per annum. Repayable in eight annual equated instalments, commencing from the third anniversary date of drawal, simple interest being charged for the interim period.	
(241) Do. . .	Do. . .	3,87,500	..	3,87,500	Bears interest @ 3½ p. c. per annum. Repayable in one instalment at the end of five years, simple interest being charged for the interim period.	
(242) March, 1955 .	Do. . .	2,00,000	1,31,100	68,900	Bears interest @ 3½ p. c. per annum. Repayable in three annual equated instalments commencing from the first anniversary date of drawal.	
(243) Do. . .	Do. . .	5,000	1,614	3,386	Do.	
(244) Do. . .	Do. . .	1,50,000	33,387	1,16,663	Bears interest @ 3½ p. c. per annum. Repayable in eight annual equated instalments commencing from the first anniversary date of drawal.	
(245) Do. . .	Do. . .	50,000	5,451	44,549	Do.	
(246) Do. . .	Do. . .	2,10,765	21,105	1,89,662	Bears interest @ 4½ p. c. per annum. Repayable in fifteen annual equated instalments commencing from the first anniversary date of drawal.	
(247) Do. . .	Do. . .	2,43,000	8,361	2,34,639	Bears interest @ 4½ p. c. per annum. Repayable in 19 annual equated instalments, first instalment due on the second anniversary date of drawal, simple interest payable during the interim period.	

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1957.	Balance.	Remarks
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(248) March, 1955	Loans under Grow More Food Schemes.	3,12,500	..	3,12,500	Bears interest @ 4 p. c. per annum. Repayable in 8 annual equated instalments, starting from the third anniversary date of drawal. Simple interest payable during the interim period.
(249) Do.	Do.	10,00,000	5,00,000	5,00,000	Rs. 5 lakhs repayable in one year from date of drawal with interest @ 3 p.c. per annum. The balance repayable in one instalment at the end of 5 years from the date of drawal with interest @ 3½ p.c. per annum. Simple interest payable during the interim period.
(250) 20th July, 1955	Do.	4,00,000	4,00,000	..	Refunded.
(251) Do.	Do.	6,00,000	6,00,000	..	Do.
(252) Do.	Do.	10,00,000	2,70,022	7,20,978	Bears interest @ 4½ p. c. per annum. Repayable in 19 annual equated instalments commencing from the first anniversary date of drawal.
(253) 11th August, 1955.	Do.	40,500			Bears interest @ 3½ p. c. per annum. Repayable in 3 annual equated instalments commencing from the first anniversary date of drawal.
(254) Do.	Do.	75,000			Bears interest @ 3½ p. c. per annum. Repayable in 8 annual equated instalments commencing from the first anniversary date of drawal.
(255) 26th September, 1955.	Do.	60,085	2,00,664	1,53,321	Do.
(256) Do.	Do.	57,000			Same as for item (253).
(257) 10th January, 1956.	Do.	53,500			Do.
(258) Do.	Do.	65,500			Same as for item (254).
(259) March, 1956.	Do.	38,000			Same as for item (253).
(260) Do.	Do.	24,400			Same as for item (254).
(261) 1st February, 1956.	Do.	20,000	980	19,020	Bears interest @ 4½ p. c. per annum. Repayable in fifteen annual equated instalments commencing from the first anniversary date of drawal.
(262) 3rd February, 1956.	Do.	10,25,000	..	10,25,000	Same as for item (247).
(263) March, 1956	Do.	13,50,000	..	13,50,000	Same as for item (235), rates of interests being 3 p.c. and 3½ p. c. per annum. respectively.

Date of loans.	Particulars.	Amount repaid up to 31st March, 1957.		Balance.	Remarks.
		Amount.	Amount.		
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(264) March, 1956	Loans under Grow More Food Schemes.	3,36,700	..	3,36,700	Bears interest @ 3½ p. c. per annum. Repayable in one instalment at the end of five years. Simple interest for the interim period.
(265) Do.	Do.	13,61,300	..	13,61,300	Bears interest @ 4 p. c. per annum. Repayable in eight annual equated instalments commencing from the third anniversary date of drawal. Simple interest for the interim period.
(266) Do.	Do.	2,75,500	..	2,75,500	Repayable in one year from the date of drawal with interest at 3 p.c. per annum.
(267) Do.	Do.	1,89,200	..	1,89,200	Repayable in 18 months. Interest @ 3½ p.c. per annum. being charged for a maximum period of 15 months or for the period for which the loan is actually retained, whichever is less.
(268) Do.	Do.	70,000	..	70,000	Do.
(269) Do.	Do.	41,700	..	41,700	Do.
(270) Do.	Do.	1,900	..	1,900	Bears interest @ 4 p. c. per annum. Repayable in one instalment at the end of ten years, simple interest being charged for the interim period.
(271) Do.	Do.	1,05,000	5,148	99,852	Same as for item (261).
(272) Do.	Do.	36,000	36,000	..	Refunded.
(273) Do.	Do.	15,00,000	..	15,00,000	Same as for item (247).
(274) Do.	Do.	26,00,000	..	26,00,000	Same as for item (267).
(275) June, 1956	Do.	26,00,000	..	26,00,000	Do.
(276) 31st July, 1956	Do.	20,100	..	20,100	Same as for item (253).
(277) Do.	Do.	43,000	..	43,000	Same as for item (254).
(278) September, 1956	Do.	3,00,000	2,70,000	30,000	Bears interest @ 3½ p.c. per annum. Repayable in three annual equated instalments commencing from the first anniversary date of drawal.
(279) Do.	Do.	2,00,000	2,00,000	..	Refunded.
(280) Do.	Do.	4,00,000	..	4,00,000	Bears interest @ 4 p. c. per annum. Repayable in ten annual equated instalments commencing from the first anniversary date of drawal.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1957.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(281) December, 1956	Loans under Grow More Food Schemes.	53,600	..	53,600	Bears interest @ 3 p. c. per annum. Repayable in one instalment in one year.
(282) January, 1957 .	Do. . . .	21,900	..	21,900	Same as for item (253).
(283) Do. . . .	Do. . . .	22,600	..	22,600	Same as for item (254).
(284) February, 1957	Do. . . .	61,69,000	..	61,69,000	Bears interest @ 3½ p. c. per annum. Repayable in eighteen months from the date of drawal.
(285) March, 1957 .	Do. . . .	3,82,500	..	3,82,500	Same as for item (235). with interest @ 3½ p. c. per annum on the remaining 50%.
(286) Do. . . .	Do. . . .	1,76,000	..	1,76,000	Same as for item (264).
(287) Do. . . .	Do. . . .	5,43,750	..	5,43,750	Same as for item (265).
(288) Do. . . .	Do. . . .	2,75,800	1,69,000	1,06,800	Same as for item (267).
(289) Do. . . .	Do. . . .	53,600	..	53,600	Same as for item (268).
(290) Do. . . .	Do. . . .	12,000	..	12,000	Same as for item (253).
(291) Do. . . .	Do. . . .	13,08,000	..	13,08,000	Bears interest @ 4½ p. c. per annum. Repayable in nineteen annual equated instalments commencing from the second anniversary date of drawal.
(292) Do. . . .	Do. . . .	7,98,652	..	7,98,652	Bears interest @ 4½ p. c. per annum. Repayable in fifteen annual equated instalments commencing from the first anniversary date of drawal.
	TOTAL—Loans under Grow More Food Schemes.	4,17,24,510	1,30,44,206	4,86,80,304	
(293) Do. . . .	Forestry Schemes .	31,200	..	31,200	Bears interest @ 4½ p. c. per annum. Repayable in fifteen annual equated instalments commencing from the first anniversary date of drawal.
(294) Do. . . .	Do. . . .	9,36,720	..	9,36,720	Do.
	TOTAL—Forestry Scheme loan.	9,67,920	..	9,67,920	
(295) 6th March, 1951	For construction of Hostels for the Bengal Engineering College at Sibpore.	4,00,000	} 71,965	4,03,035	} Interest-free loan repayable in thirty-three equa annual instalment commencing from 1952-53.
(296) 31st March, 1951	Do. . . .	75,000			
(297) 31st March, 1952	Do. . . .	2,00,000	24,244	1,75,756	Do.—from 1953-54.
(298) 31st March, 1953	Do. . . .	2,00,000	18,183	1,81,817	Do.—from 1954-55.
(299) 31st March, 1954	Do. . . .	1,00,000	6,060	93,940	Do.—from 1955-56.
(300) 20th June, 1955	Do. . . .	3,49,250	10,588	3,38,667	Do.—from 1956-57.
(301) 27th December, 1955.	Do. . . .	4,31,800	13,085	4,18,715	Do.—from 1956-57.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1957.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(302) 21st January, 1955.	Construction of Hostel for Post-graduate Basic Training College.	20,000	667	19,333	Interest-free loan repayable in 30 equal instalments, commencing from 1956-57.
(303) 29th March, 1955	Hostel Building of Staff quarters under Scheme of educational development.	1,36,600	6,830	1,29,770	Interest-free loan repayable in not more than 20 equal instalments, commencing from 1956-57.
(304) April, 1956 (Adjusted in accounts for March, 1956).	Vidyasagar Bani Bhaban, Jhargram.	16,000	..	16,000	Interest-free loan repayable in not more than 20 equal instalments commencing from 1957-58.
(305) Do.	Vidyasagar Sikshasansad, Vidyasagar.	26,000	..	26,000	Do.
(306) Do.	Kalyan Niketan, Bankura.	16,000	..	16,000	Do.
(307) 14th March, 1955	Establishment of Day Students' Home.	40,00,000	..	40,00,000	Bears interest @ 4 p. c. per annum. Repayable in seven annual equated instalments commencing from 1958-59. Interest to be paid annually.
(308) 15th December, 1955.	Construction of hostels for Basic Training College, Banipur.	5,08,880	..	5,08,880	Repayable in not more than 30 equal instalments starting from 1957-58. Interest-free loan.
TOTAL—Loans for Educational Development.		64,74,530	1,51,617	63,22,913	
(300) 31st March, 1953	Community Project loans.	3,00,000	33,571	2,66,429	Bears interest @ 4½ p. c. and 4 p. c. per annum Repayable in eighteen annual equated instalments in case of urban and ten in case of other than urban unit loans from March, 1956. Bears interest at 4½ and 4½ p. c. per annum.
(310) 31st March, 1954	Do.	13,34,000	1,62,631	11,71,369	Repayable in 19 and 11 annual equated instalments.
(311) 15th October, 1954	Do.	7,48,000	46,601	7,01,399	Includes loans for urban units and other than urban units bearing interest @ 4½ and 4½ p. c. per annum. Repayable in 19 equated annual instalments in case of urban units and 11 in case of other than urban units, repayment commencing from October, 1956.

Date of loans.	Particulars.	Amount repaid up to 31st March 1957.		Balance.	Remarks.
		Amount.	Amount.		
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(312) 12th January, 1955.	Community loans. Project	8,50,000	74,185	7,75,815	Includes loans for urban units and other than urban units bearing interest @ 4½ and 4¼ p.c. per annum. Repayable in 20 equated annual instalments in case of urban units and 12 in case of other than urban units, repayment commencing from January, 1956.
(313) Do.	Do.	60,000	8,093	51,907	Represents loan for other than urban units bearing interest @ 4½ p.c. per annum. Repayable in 12 equated annual instalments commencing from January, 1956.
(314) March, 1955	Do.	12,87,000	1,32,122	11,54,878	Same as for item (312). Repayment commencing from April, 1956.
(315) Do.	Do.	45,000	6,070	38,930	Same as for item (313). Repayment from April, 1956.
(316) Do.	Do.	4,75,873	70,989	4,04,904	Same as for item (312) in 10 and 11 instalments. Repayment commencing from the first anniversary date of drawal.
(317) 21st October, 1955.	Do.	5,21,000	24,516	4,96,484	Same as for item (312). Repayment from October, 1956.
(318) 3rd November, 1955.	Do.	13,70,000	70,704	12,99,296	Same as for item (312). Repayment from November, 1956.
(319) March, 1956	Do.	2,10,000	13,876	1,96,124	Represents loan for other than urban units bearing interest @ 4½ p.c. per annum. Repayment to be completed in 12 years from the date of drawal commencing from the first anniversary.
(320) Do.	Do.	20,00,000	95,771	19,04,229	Includes loans for urban unit and other than urban unit bearing interest @ 4½ and 4¼ p.c. per annum. Repayment to be completed in 20 and 12 years, respectively and to commence from the first anniversary date.
(321) Do. (By adjustment.)	Do.	11,65,556	1,07,329	10,58,227	Do.—repayment to commence from March, 1956.
(322) 4th December, 1956.	Do.	4,00,000	..	4,00,000	Do.—repayment commencing from the first anniversary date.
(323) 7th January, 1957.	Do.	13,94,000	..	13,94,000	Do.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March 1957.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(324) 7th January 1956.	Community Project loans.	44,000	..	44,000	Same as for Item (313). Repayment from 1st anniversary, date of drawal.
(325) 28th March, 1957	Do. . .	45,00,000	..	45,00,000	Same as for Item (322).
(326) March, 1957 (By adjustment.)	Do. . .	2,45,329	..	2,45,329	Terms of repayment not settled.
(327) Loan awaiting adjustment.	Do. . .	..	12,035	(—)12,035	Represents instalment towards repayment of equipment loan of Rs. 2,38,803 not yet adjusted under the head "N—Public Debt".
	TOTAL—Community Development Project loan.	1,09,49,758	8,58,473	1,60,01,285	
(328) 30th November, 1954.	National Extension Service loan.	1,60,000	21,581	1,38,419	Bears interest @ 4½ p.c. per annum. Repayable in 12 equated annual instalments commencing from the first anniversary date of drawal.
(329) 27th May, 1955	Do. . .	1,60,000	10,572	1,49,428	Do.
(330) 27th June, 1956	Do. . .	1,12,000	..	1,12,000	Do.
(331) 30th November, 1956.	Do. . .	3,20,000	..	3,20,000	Do.
(332) 20th December, 1956.	Do. . .	27,000	..	27,000	Do.
(333) 7th January, 1957.	Do. . .	8,000	..	8,000	Do.
(334) 28th March, 1957	Do. . .	1,44,000	..	1,44,000	Do.
(335) 26th March, 1957	Do. . .	3,20,000	..	3,20,000	Do.
	TOTAL—National Extension Service loan.	12,51,000	32,153	12,18,847	
(336) 23rd February, 1954.	For road development, etc., schemes.	2,00,00,000	..	2,00,00,000	Bears interest @ 4 p.c. per annum. Repayable in seven annual equated instalments commencing from 1957-58, simple interest being charged during the interim period.
(337) 31st March, 1954	Do. . .	1,49,45,000	..	1,49,45,000	Do.
	TOTAL—Road Development, etc., schemes.	3,49,45,000	..	3,49,45,000	

Date of loans.	Particulars.	Amount.		Balance.	Remarks.
		3	4		
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(338) 12th February, 1954.	For subsidised housing scheme for industrial workers.	96,000	..	96,000	Bears interest @ 4½ p.c. per annum. Repayable in twenty-five annual equated instalments commencing from 6th April, 1957.
(339) 30th March, 1954	Do. . .	72,000	..	72,000	Do.
(340) 31st March, 1955	Do. . .	48,000	..	48,000	Do.
(341) 22nd December, 1955.	Do. . .	1,33,500	..	1,33,500	Do. Commencing from the first anniversary date of drawal of the last instalment of the loan.
(342) 4th January, 1956.	Do. . .	2,16,000	..	2,16,000	Do.
(343) March, 1956 .	Do. . .	72,000	..	72,000	Do. Commencing from 6th April, 1957.
(344) March, 1956 .	Do. . .	1,98,470	..	1,98,470	Same as for item (341).
(345) March, 1956 .	Do. . .	63,000	..	63,000	Do.
(346) 20th February, 1957.	Do. . .	68,530	..	68,530	Do.
(347) Do. . .	Do. . .	2,16,000	..	2,16,000	Do.
(348) 25th March, 1957.	Do. . .	1,92,000	..	1,92,000	Do.
(349) Do. . .	Do. . .	63,500	..	63,500	Do.
	TOTAL—Subsidised housing scheme.	14,39,000	..	14,39,000	
(350) 30th November, 1953.	For development of handloom and khadi industries.	40,000	..	40,000	Interest-free loan repayable in five annual instalments, commencing from the first anniversary date of drawal.
(351) 24th February, 1954.	Do. . .	30,000	4,000	26,000	Do.
(352) 30th March, 1954	Do. . .	10,00,000	1,00,000	9,00,000	Do.
(353) 20th September, 1954.	Do. . .	26,000	5,000	20,000	Do.
(354) 21st September, 1954.	Do. . .	8,20,000	84,750	7,35,250	Interest-free loan repayable in ten annual instalments, commencing two years after the date of drawal.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March 1957.		Balance.	Remarks
			Rs.	Rs.		
1	2	3	4	5	6	
(355) 23rd March, 1955	For development of handloom and khadi industries.	68,750	..	Rs. 68,750	Interest-free loan repayable in two annual instalments, commencing from the first anniversary date of drawal.	
(356) 22nd July, 1955	Do. . .	1,50,000	..	1,50,000	Same as for item (355).	
(357) 11th August, 1955.	Do. . .	56,250	..	56,250	Same as for item (355).	
(358) 28th November, 1955	Do.	22,500	..	22,500	Do.	
(359) Do. . .	Do. . .	1,50,000	..	1,50,000	Interest-free loan repayable in ten annual instalments, commencing two years after the date of drawal.	
(360) 25th February, 1956.	Do. . .	50,000	..	[50,000	Do.	
(361) 10th March, 1956	Do. . .	8,00,000	..	[8,00,000	Do.	
(362) 18th January, 1957.	Do. . .	22,500	..	, 22,500	Same as for item (355).	
(363) 27th February, 1957.	Do. . .	10,00,000	..	[10,00,000	Same as for item (354).	
(364) 15th March, 1957	Do. . .	30,000	..	30,000	Same as for item (355).	
(365) 19th March, 1957	Do. . .	25,000	..	[25,000	Same as for item (355).	
(366) 17th July, 1956	Do. . .	1,00,000	..	, 1,00,000	Interest-free loan repayable in nine equal annual instalments commencing from the second anniversary of the date of drawal of the loan.	
(367) 25th July, 1956	Do. . .	50,625	..	50,625	Same as for item (355).	
(368) Do. . .	Do. . .	3,00,000	..	3,00,000	Same as for item (354).	
TOTAL—Development of handloom and khadi Industries.		47,40,625	1,93,750	45,40,875		

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March 1957.		Balance.	Remarks.
			Rs.	Rs.		
1	2	3	4	5	6	
(309) 16th March, 1956	Jute Seed Multiplication Farm.	3,20,000	2,24,850	95,150	Bears interest @ 4½ p.c. per annum. Repayable in ten annual equated instalments commencing from 1957-58.	
TOTAL—Loan for Jute Seed Multiplication Farm.		3,20,000	2,24,850	95,150		
(370) 15th February, 1956.	Loans for Blacksmithy Industry.	18,000	..	18,000	Bears interest @ 3½ p.c. per annum. Repayable in five annual equated instalments, commencing from the first anniversary date of drawal.	
(371) 8th February, 1956.	Do. . .	20,500	..	20,500	Bears interest @ 4 p.c. per annum. Repayable in ten annual equated instalments commencing from the second anniversary date of drawal.	
(372) 16th October, 1954.	Loans for Mat Industry	20,000	..	20,000	Bears interest @ 3½ p.c. per annum. Repayable in three instalments within three years.	
(373) 17th March, 1956	Loans for conchshell Artisans.	15,000	..	15,000	Bears interest @ 3½ p.c. per annum. Repayable in five years commencing from the date of drawal.	
(374) 29th March, 1956	Do. . .	15,000	..	15,000	Do.	
(375) 31st March, 1955	Loans for Production Centre for cane and bamboo products.	12,000	..	12,000	Do.	
(376) 31st March, 1955	Loans for Carpentry Industry.	13,200	..	13,200	Bears interest @ 3½ p.c. per annum. Repayable in five annual equated instalments, commencing from the first anniversary date of drawal.	
(377) 30th January, 1956.	Do. . .	30,000	..	30,000	Same as for item (371).	
(378) 19th October, 1954.	Loans for Development of Small Scale Engineering Industries, Howrah.	11,83,333	..	11,83,333	Bears interest @ 3½ p.c. per annum. Terms of repayment not finally settled as yet.	
(379) 11th May, 1955	Wool Industry .	1,05,500	..	1,05,500	Bears interest @ 3½ p.c. per annum. Repayable in four annual equated instalments commencing after two years from the date of drawal.	

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March 1957.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(380) 14th October, 1955.	Development of Palm Gur Industry.	19,800	..	19,800	Bears interest @ 3 p.c. per annum. Repayable in three years, no interest being charged for the first year.
(381) 30th March, 1956	Do. . . .	75,000	..	75,000	Do.
(382) 28th November, 1955.	Village Oil Industry .	9,875	..	9,875	Do.
(383) March, 1956 .	Village Pottery Industry.	8,500	..	8,500	Do. in respect of a portion of the total loan (viz. Rs. 3,750) intended to meet recurring expenditure. The remaining portion (viz., Rs. 4,750) intended to meet non-recurring expenditure will be free of interest if repaid within five years.
(384) 21st October, 1955.	Brass and Bellmetal Industry	30,000	..	30,000	Bears interest @ 3½ p.c. per annum. Repayable in five annual equated instalments commencing from the first anniversary date of drawal.
(385) Do	Do.	25,000	..	25,000	Do.
(386) 22nd February, 1956.	Development of textile printing by Womens Co-operative Industrial Home, Kamarhati.	9,000	..	9,000	Bears interest @ 3½ p.c. per annum. Repayable in one instalment within one year from the date of drawal.
(387) March, 1956 .	Shola Pith Industry .	1,925	1,925	..	Repaid.
(388) 10th March, 1956.	Setting up a Pottery Block at Ranaghat.	77,000	..	77,000	Bears interest @ 4 p.c. per annum. Repayable in ten annual equated instalments commencing from the second anniversary date of the drawal of the last instalment of the total loan of Rs. 1,98,000.
(389) March, 1956 .	Industrial Estate at Kalyani.	2,40,000	..	2,40,000	Bears interest @ 4½ p.c. per annum. Repayable in twenty annual equated instalments, commencing from the second anniversary date of drawal.
(390) 6th December, 1956.	Development of Ivory Industry.	10,000	..	10,000	Bears interest @ 3½ p.c. per annum. Repayable in one instalment within one year from the date of drawal.
(391) 11th December, 1956.	Processed clay for sanitary works and electrical goods.	30,000	..	30,000	Bears interest @ 4 p.c. per annum. Repayable in ten equated annual instalments commencing from the second anniversary date of drawal of the last instalment of the total loan of 60,000.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March 1957.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(392) 15th December, 1956.	Small Scale Industry	16,271	..	16,271	Bears interest @ 4 p.c. per annum. Repayable in ten annual equated instalments from the second anniversary date of drawal.
(393) 30th December, 1956.	Manufacture of Ambar Charka.	65,000	..	65,000	Interest-free loan repayable in one instalment within one year from the date of drawal.
(394) 2nd January, 1957.	Surgical Instrument manufacturing.	17,825	..	17,825	Same as for item (392)
(395) 18th January, 1957.	State Aid to Industries Act.	8,00,000	..	8,00,000	Same as for item (391) commencing from the second anniversary of the date of drawal of the last instalment of the total loan of 16,00,000.
(396) 5th March, 1957	Do. . .	8,00,000	..	8,00,000	Do.
(397) 18th January, 1957.	Processed clay for sanitary works.	1,763	..	1,763	Do.—total loan of 3,525.
(398) Do. . .	Pottery Industry . .	30,000	..	30,000	Bears interest @ 3 p.c. per annum. Terms as in item (390).
(399) Do. . .	Fibre Industry . . .	80,000	..	80,000	Recurring loan for working capital of 40,000 repayable within a period of three years. Interest @ 3 p.c. per annum to be charged for the second and third years. Non-recurring balance 40,000 repayable within five years from the date of drawal. No interest if repaid within the stipulated period.
(400) 25th January, 1957.	Sales Emporium . .	50,000	..	50,000	Same as for (398).
(401) 6th March, 1957	Village Oil Industry . .	1,500	..	1,500	Same as for non-recurring loan at item (399).
(402) 25th March, 1957	Sales Emporium . .	40,000	..	40,000	Same as for item (398).
(403) 26th March, 1957	Cutlery Industry . .	27,400	..	27,400	Same as for item (391) commencing from the first anniversary date of drawal of total loan of 2,68,365.
TOTAL—Small Scale Industries.		38,98,342	1,925	38,96,467	

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March 1957.		Balance.	Remarks.
			3	4		
1	2	Rs.	Rs.	Rs.	5	6
(404) 19th February, 1955.	Loans for National Water Supply and Sanitation Schemes.	18,75,000	93,585	17,81,415	Bears interest @ 4½ p.c. per annum. Repayable in thirty annual equated instalments commencing from the first anniversary date of drawal.	
(405) 5th December, 1955.	Do. . .	18,75,000	..	18,75,000	Do.	
(406) 21st March, 1957	Do. . .	25,00,000	..	25,00,000	Do.	
TOTAL—National Water Supply.		62,50,000	93,585	61,56,415		
(407) 31st July, 1954	Loans for development purpose.	2,00,00,000	..	2,00,00,000	Bears interest @ 3½ p.c. per annum. Repayable in one instalment on 1st October, 1965 interest being recovered half-yearly on the 1st of April and October every year.	
(408) 1st October, 1954.	Do. . .	2,00,00,000	..	2,00,00,000	Do.	
TOTAL—Loans for development purpose.		4,00,00,000	..	4,00,00,000		
(400) 17th December, 1954.	Loans for approved development schemes.	2,75,00,000	..	2,75,00,000	Bears interest @ 4 p.c. per annum. Repayable in seven annual equated instalments commencing from 1958-59, interest being paid annually.	
(410) 3rd March, 1955	Do. . .	3,00,00,000	..	3,00,00,000	Do.	
(411) 30th March, 1955	Do. . .	2,99,84,000	..	2,99,84,000	Do.	
(412) 12th August, 1955.	Do. . .	1,00,00,000	..	1,00,00,000	Do.—Commencing from 1959-60.	
(413) 6th September, 1955.	Do. . .	50,00,000	..	50,00,000	Do.	
(414) 10th January, 1956.	Do. . .	1,30,00,000	..	1,30,00,000	Do.	
(415) March, 1956	Do. . .	5,29,00,000	..	5,29,00,000	Do.	
(416) 9th March, 1957	Do. . .	2,00,00,000	..	2,00,00,000	Do.—Commencing from 1960-61.	
TOTAL—Loans for approved development schemes.		* 18,83,84,000	..	18,83,84,000		

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March 1957.		Balance.	Remarks.
			Rs.	Rs.		
1	2	3	4	5	6	
(417) 25th March, 1955	Loans for Permanent Improvement in Scarcity areas.	24,00,000	..	24,00,000	Interest-free for first five years. Thereafter bears interest @ 4½ p.c. per annum. Repayable in twentyfive instalments commencing from 1960-61.	
(418) March, 1956	Do.	30,00,000	..	30,00,000	Do.—from 1961-62.	
TOTAL—Loans for Permanent Improvement, etc.		54,00,000	..	54,00,000		
(419) 30th March, 1955	Loans for protection of towns.	50,00,000	..	50,00,000	Do.—from 1960-61.	
(420) 22nd February, 1956.	Do.	85,00,000	..	85,00,000	Do.—from 1961-62.	
(421) March, 1956	Do.	25,00,000	..	25,00,000	Do.	
TOTAL—Protection of towns		1,60,00,000	..	1,60,00,000		
(422) 31st March, 1954	Loans for Scarcity relief.	8,00,000	2,40,589	5,53,411	Bears interest @ 4 p.c. per annum. Repayable in ten annual equated instalments, commencing from the first anniversary date of drawal.	
TOTAL—Loans for Scarcity relief.		8,00,000	2,40,589	5,53,411		
(423) 31st March, 1955	Loans to Cultivators due to draught.	24,04,000	4,23,764	20,70,236	Bears interest @ 4 p.c. per annum. Repayable in ten annual equated instalments commencing from the first anniversary date of drawal.	
(424) 15th September, 1955.	Do.	98,67,000	8,21,832	90,45,168	Do.	
TOTAL—Loans to Cultivators		1,23,61,000	12,45,596	1,11,15,404		
(425) March, 1955	Loans for Expansion of Power facilities to urban and rural areas.	25,00,000	.	25,00,000	Bears interest @ 4½ p.c. per annum. Repayable in twentyfive annual equated instalments commencing from 1960-61, interest being paid annually.	
(426) March, 1956	Do.	1,38,00,000	..	1,38,00,000	Do.—from 1961-62.	
TOTAL—Expansion of Power etc., etc.		1,63,00,000	..	1,63,00,000		
(427) 13th March, 1957	Flood Control Scheme	50,00,000	..	50,00,000	Bears interest @ 4½ p.c. per annum. Repayable in twentyfive annual equated instalments commencing from 1962-63. No interest for the first five years.	
TOTAL—Flood Control Scheme		50,00,000	..	50,00,000		

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March 1957.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(428) 17th December, 1955.	Removal of Khatal from Calcutta.	1,36,80,000	..	1,36,80,000	Bears interest @ 4½ p.c. per annum. Repayable in 18 annual equated instalments in 21 years, commencing from the third anniversary date of drawal, no interest being charged for the first three years.
	TOTAL—Removal of Khatal from Calcutta.	1,36,80,000	..	1,36,80,000	
(429) 27th March, 1956	Scheme for sharing small savings collection.	72,00,000	..	72,00,000	Bears interest @ 4 p.c. per annum. Repayable in one instalment at the end of ten years, interest being paid annually.
(430) October, 1956	Do.	2,60,25,000	..	2,60,25,000	Do.
	TOTAL—Share of Small Saving collection.	3,32,25,000	..	3,32,25,000	
(431) 1st September, 1955.	Low Income Group Housing Scheme.	40,00,000	..	40,00,000	Bears interest at the rate of 4½ p.c. per annum. Repayable in sixteen annual equated instalments, commencing from the second anniversary date of drawal, simple interest for the interim period being realised along with the first instalment.
(432) 21st March, 1957	Do.	18,80,000	..	18,80,000	Bears interest @ 4½ p.c. per annum. Repayable in thirty annual equated instalments commencing from two years after the date of drawal.
	TOTAL—Low Income Group Housing Scheme.	58,80,000	..	58,80,000	
(433) 2nd March, 1957	Police Housing Scheme	2,65,188	..	2,65,188	Bears interest @ 4 p.c. per annum. Repayable in twenty equated annual instalments commencing from the fifth anniversary date of drawal. Simple interest payable for first four years.
(434) 20th March, 1957	Do.	4,43,800	..	4,43,800	Do.
	TOTAL—Police Housing Scheme.	7,08,988	..	7,08,988	
	GRAND TOTAL	1,63,48,59,434	2,47,99,578	1,61,00,59,856	

The loans have been repaid regularly except in the cases of loans for Rehabilitation of Displaced Persons, for Chemical Fertilisers under Grow More Food Schemes, Development of Handloom and *Khadi* Industries and for Cottage and Small Scale Industries. The interest on loan from the Central Government was not paid in full during the year.

Government of West Bengal did not consider any amortisation arrangement necessary for repayment of the loans taken from the Central Government, as they did not like to disturb their Revenue Budget by including provisions for repayment of loans or for non-obligatory sinking funds.

SECTION P.—LOANS AND ADVANCES

BY STATE GOVERNMENTS Dr. Rs. 45,24,62,277

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

(1) Loans to Local Funds, Private Parties, etc.—

	Dr. Rs.
Loans to Presidency Corporations, Port Trusts and other Port Funds	1,02,81,335
Loans to Municipalities	65,98,655
Loans to District and other Local Fund Committees	48,84,816
Advances to Cultivators	3,39,36,118
Advances under Special Laws	37,30,440
Miscellaneous Loans and Advances	7,06,63,353
Loans and Advances to displaced persons	31,35,81,602
Loans and Advances under Community Development Programme	82,89,753
Total (1)	<u>45,19,66,072</u>

(2) Loans to Government Servants—

House-building Advances	2,70,036
Advances for purchase of motor Conveyances	2,00,139
Advances for purchase of other conveyances	18,377
Passage Advances	5,683
Other Advances	1,970
Total (2)	<u>4,96,205</u>
GRAND TOTAL	<u>45,24,62,277</u>

Loans to Presidency Corporations, etc. Dr. Rs. 1,02,81,335

13. These represent loans granted to the Calcutta Corporation from time to time for payment of dearness allowance and supply of essential foodstuff to its employees, for financing various schemes made with a view to improve the water supply, sewerage, etc., and also for affording financial help to the Corporation in times of dire necessity. Altogether six loans constitute the balance indicated above. Balances in respect of five of the loans have been accepted by the Corporation. Out of the six loans five have been sanctioned under equated system of repayment and are being repaid regularly. The sixth loan is a consolidated one which is repayable by the Corporation in full by the end of 1966-67. A sum of Rs. 8,99,050 (Principal—Rs. 7,11,000

and Interest—Rs. 1,88,050) fell due for repayment in the year under review. A total sum of Rs. 3,52,217 in two instalments of Rs. 1,64,167 and Rs. 1,88,050 was paid by the Corporation. The principal amount of Rs. 7,11,000 was sought to be adjusted for partial recoupment of the subvention for dearness concessions paid short by Government during the period from 1954-55 to 1956-57. The matter is under correspondence.

Loans to Municipalities Dr. Rs. 65,98,655

14. Loans were granted to municipalities for financing various schemes of water supply, improvement of roads and other development projects. These are generally very long term loans. Instalments of principal and interest are being recovered regularly except in the case of thirteen municipalities. The matter has been reported to Government. Certificates of acceptance of balance have not yet been received from four municipalities. The matter is under correspondence.

Loans to District and other Local Fund Committees Dr. Rs. 48,84,816

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

As a result of the revised assessment of cess which fell below the original anticipation some loss is apprehended in respect of the loan granted to the 24-Parganas District Board for the Magrahat Drainage Scheme. The interest was fully repaid during 1939-40 and the amounts of cess realised are now being taken towards repayment of principal. The amount outstanding on the 31st March, 1957, in respect of this loan is Rs.8,08,667. Certificate of acceptance of balance has not been received from the Collector, 24-Parganas. The matter is under correspondence. It was originally decided by the Government to write off the loss in 1954-55 which has since been kept in abeyance in view of the fact that further realisation of cess is being expected.

Advances to Cultivators Dr. Rs. 3,39,36,118

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

	Dr. Rs.
(i) Loans under Land Improvement Act XIX of 1883	17,89,172
(ii) Agriculturists Loans Act XII of 1884	3,21,46,922
(iii) Loans to small jute-growers	24
TOTAL	3,39,36,118

17. These loans are provided for under certain Acts of Legislature and are primarily intended for affording financial assistance to cultivators in carrying out their work of cultivation especially in times of distress and also in improving lands. Detailed accounts are kept by the District or Revenue authorities who are also responsible for watching the recoveries of principal and interest. In respect of above items reports have been received from six districts that the amounts of overdue instalments of principal are Rs. 5,27,218, Rs. 38,41,920 and Rs. 9 and those of interest are Rs. 21,222, Rs. 2,33,145 and Rs. 4 respectively. Reports from the other districts are awaited.

There are discrepancies amounting to Rs. 32,006 and Rs. 19,52,596 in respect of items (i), and (ii) respectively, between the ledger and the broad-sheet balances, which are under reconciliation. Out of Rs. 32,006 (net) in respect of item (i) discrepancy amounting to Rs. 525 relates to the year 1955-56; while out of Rs. 19,52,596 (net) in respect of item (ii) discrepancies amounting to Rs. 1,277, Rs. 100, Rs. 150, Rs. 318, Rs. 5,73,932, Rs. 800, and Rs. 21,41,011 relate to the years 1946-47, 1950-1951, 1951-1952, 1952-1953, 1953-1954, 1954-1955 and 1955-1956 respectively. A sum of Rs. 5,12,183 was written off as irrecoverable under item (ii).

Certificates of acceptance of balance have not yet been received in one case for item (ii) and also in case of items (i) and (iii). The matter is under correspondence.

Advances under Special Laws Dr. Rs. 37,30,440

18. The balance is composed of:—

	Dr. Rs.
(i) Zamindary Embankment Advances under Act II (BC) of 1882	36,82,360
(ii) Loans under Bengal Agriculture and Sanitary Improvement Act, 1920	30,037
(iii) Ramnagar Sapua <i>Khal</i>	18,043
TOTAL	37,30,440

19. The Revenue authorities are responsible for watching the recoveries of principal and interest of these loans. In respect of item (i) there is discrepancy between the ledger and the broadsheet balances, amounting to Rs. 4,22,519 net which includes Rs. 280, Rs. 562 and Rs. 9,83,086 relating to the years 1953-54, 1954-55 and 1955-56 respectively.

A sum of Rs. 13,804 was written off as irrecoverable under item (i).

Certificates of acceptance of balance are outstanding in all cases.

Miscellaneous Loans and Advances *Dr. Rs. 7,06,63,353*

20. The details of the balance are :—

	Dr. Rs.
(i) Loans to <i>ex-detenus</i>	2,02,195
(ii) Loans to Co-operative Land Mortgage Bank	20,27,330
(iii) Advances to West Bengal Provincial Co-operative Bank and Multi-purpose Societies	78,53,871
(iv) Loans to Provincial Co-operative Bank for development of Wool Industry in Kalimpong	1,00,000
(v) Loans to Fishermen	42,308
(vi) Loans to Traders	—24,065
(vii) Loans to Distressed Tailors	14,422
(viii) Cattle Purchase Loan	77,41,047
(ix) Loans under Tank Improvement Scheme	11,07,904
(x) Loans under the scheme for increased provision for aid to Industries	24,25,554
(xi) Loans to Silk-reelers' and Weavers' Co-operative Society	27,000
(xii) Loans to Bengal Provincial Railway	90,000
(xiii) Loans for new management of Barasat-Basirhat Light Railway	7,81,104
(xiv) Loans to Co-operative Society of State Transport Employees	16,956
(xv) Loans to Chank Artisans	27,000
(xvi) Loans under the scheme for development of Village Oil Industry	39,500
(xvii) Loans for development of Mat Industry	16,833
(xviii) Loans under the scheme for development of Blacksmithy Industry	18,000
(xix) Loans for Oil Crushing Industry	36,000
(xx) Loans for development of Carpentry Industry	13,200
(xxi) Loans to individuals and Public bodies in Cooch-Bihar	1,06,307
(xxii) Loans to West Bengal-State Electricity Board	2,23,82,000
(xxiii) Loans under the Low Income Group Housing Scheme	47,92,536
(xxiv) Loans to Milk Producers Co-operative Society at Rajganj	15,000
(xxv) Loans to Pioneer Auto-Rickshaw Co-operative Transport Society	74,000
(xxvi) Loans to Women's Co-operative Industrial Home, Ltd., Kamarhati	9,000
(xxvii) State Electricity Board under Development Scheme	50,42,000
(xxviii) Special Advances to Mr. Swallow, a stranded person, and to Sri H. K. Das, affected by cyclone	600
(xxix) Loans for <i>Ambar Charka</i> Programme	65,000
(xxx) Loans to West Bengal Dental Council	1,800

	Dr. Ra.
(xxxi) Advances to Administrator General	16,167
(xxxii) Scheme for Cane <i>gur</i> Khandesari Sugar	73,600
(xxxiii) Loans to Calcutta Tramways Co.	2,00,000
(xxxiv) Working Capital for Mobile Van	25,000*
(xxxv) West Bengal Development Corporation	20,000
(xxxvi) Loans to the Co-operative Societies for the purchase of land, construction of storage godown and establishment of Cold Storage Plant	7,47,600
(xxxvii) Loans to West Bengal Financial Corporation on account of Govern- ment guarantee for dividends	4,67,119
(xxxviii) House Building Advance to the flood affected people *	10,00,210
(xxxix) Loans to Studio Supply Co-operative Society	1,52,945

Loans for development of Handloom Industry.

(xi) Co-operative Societies, Handloom Industry	41,86,425
(xli) Weavers' Co-operative Marketing Society	3,45,000
(xlii) Scheme for Semi-automatic looms	39,600
(xliii) Scheme for Share capital to weavers	1,95,485
(xliv) Establishment of Dye Houses	29,750
(xlv) Co-operative Societies, Handloom Industry (Silk)	1,50,000
(xlvii) Co-operative Societies, Handloom Industry (Woollen)	50,000
(xlvii) Schemes for share capital to weavers (Silk)	22,500

Loans under Intensive Food Production Schemes.

(xlviii) Unionwari Tank fishery development scheme	4,00,346
(xlix) Improvement of tank fisheries in dry districts	5,84,738
(i) Loans to owners or lessees of <i>Beel</i> fisheries	1,08,738
(ii) Loans to big growers	5,22,506
(iii) Loans for development of palm <i>gur</i> Industry	94,800
(iiii) Loans to Agricultural Marketing Society	2,25,000
(iv) Reorganisation of Primary Credit	1,65,000
(iv) Development of Fishery	1,06,253
(vi) Loans to cultivators for Mulberry Cultivation	47,000

Rehabilitation Scheme.

(lvii) Loans to Artisans	26,64,680
(lviii) Excavation of Tanks	3,74,389
(lix) Loans to sufferers from subversive political activities	140

Dr. Rs.

Loans to Educational Institutions etc.

(lx) Calcutta University	—269
(lxi) Construction of Hostel Building	84,098
(lxii) School meal Advisory Committee	5,000
(lxiii) College of Engineering and Technology, Jadavpur	2,77,634
(lxiv) Victoria Institution for Girls	52,568
(lxv) Kamala Girls' School	2,25,000
(lxvi) Manimala Girls' College	42,000
(lxvii) Ananda Chandra College	1,31,000
(lxviii) Ramananda College	19,318
(lix) Bhuvan Mohan Dutt Public Institute	8,398
(lxx) Siliguri College	8,450
(lxxi) Berhampur Girls' College	90,000
(lxxii) Snyama Sundari Vidyapith	6,000
(lxxiii) Howrah Girls' School	36,000
(lxxiv) Barisha College	38,191
(lxxv) Krishna Nath College	10,000
(lxxvi) Ram Krishna Mission Asram	80,000
(lxxvii) Jangipur College	16,367
(lxxviii) Matijeel College	13,996
(lxxix) Kalyan Niketan School	16,000
(lxxx) Kharagpur College	47,174
(lxxxii) Balurghat College	35,550
(lxxxiii) Ghum Junior H. E. School	18,000
(lxxxiiii) Santipur College	6,242
(lxxxiv) Gokhale Memorial Girls' College	33,250
(lxxxv) Vidyasagar College	26,000
(lxxxvi) Tamralipta Mahavidyapith	34,943
(lxxxvii) Ramsadaya College	4,900
(lxxxviii) Bolpur College	2,700
(lxxxix) Vidyasagar Bani Bhawan	16,000
(lxi) Hetampur K. C. College	16,000
(lxii) Bijoy Narayan Maha Vidyalaya	28,350
(lxlii) Roman Catholic Mission of Calcutta	35,000

<i>Loans to Educational Institutions, etc.—contd.</i>	Dr. Rs.
(lxliii) Uttar Para High School	20,000
(lxliv) Loreto Mission School, Calcutta	3,00,000
(lxlv) Loans to Dr. J. K. Roy for Research in U. S. A.	2,000
(lxlvi) Kandi Raj College	21,600
(lxlvii) Board of Secondary Education	6,00,000
(lxlviii) Siliguri Junior School	—2,000
(lxlix) Bangabasi College, Nabadwip	12,000
(c) Hooghly Mohsin College	—2,618
(ci) Prasanna Dev Balika Maha Vidyalaya	1,50,000
(cii) Burdwan College	—334
(ciii) K. K. Hindu Academy	12,000
(civ) Sarada Asram	30,000
(cv) Darjeeling College	—2,000
(cvi) Helancha College	50
TOTAL	7,06,63,353

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

The balances agree with those in the broadsheet in all cases except for items (ii), (iii), (vi), (viii), (xlviii), (xlix), (l), (lvii) and (lviii) in respect of which discrepancies amounting to Rs. 500, Rs. 71,100, Rs. 19,617, Rs. 4,63,014, Rs. 73,292, Rs. 7,537, Rs. 9,838, Rs. 31,881 and Rs. 25,611 respectively (all shown in net) have been noticed and are in course of reconciliation. Rs. 4,63,014 in respect of item (viii) includes Rs. 2,784 relating to 1946-47, Rs. 489 relating to 1952-53, Rs. 3,07,223 relating to 1953-54 and Rs. 50 relating to 1955-56. Rs. 73,292 in respect of item (xlviii) includes Rs. 840 relating to 1953-54, Rs. 9 relating to 1954-55 and Rs. 9,060 relating to 1955-56. Rs. 7,537 in respect of item (xlix) includes Rs. 784 relating to 1955-56, Rs. 31,881 in respect of item (lvii) includes Rs. 93,000 relating to 1953-54, Rs. 916 relating to 1954-55 and Rs. 5,000 relating to 1955-56. Rs. 25,611 in respect of item (lviii) relates to 1955-56. Discrepancies in respect of items (ii) and (iii) relate to the year under review. Some discrepancies have also been noticed between the ledger balances and those as per broadsheets maintained in the Pay and Accounts Office in respect of (lx), (lxii), (lxiv), (lxvii), (lxviii), (lxix), (lxx), (lxxiii), (lxxiv), (lxxviii), (lxxx), (lxxxi), (lxxxii), (lxxxiii), (lxxxvi), (lxxxvii), (lxlv), (lxlviii), (c), (cii) and (cv).

The minus balances in respect of items (vi), (lx), (lxlviii), (cii) and (cv) are due to erroneous adjustments and are under examination and correspondence with the Treasury Officers concerned.

Certificates of acceptance of balance are wanting in most of the cases and the matter is under correspondence with the authorities concerned.

Sums of Rs. 5,824 and Rs. 350 were written off under items (viii) and (xlvii) respectively, the former as irrecoverable and the latter as irreconcilable difference between ledger and broadsheet.

As reported by three districts the amount of overdue principal and interest on account of item (viii) are Rs. 5,49,470 and Rs. 81,469 respectively. Reports have also been received from three districts which show Rs. 56,761

and Rs. 27,219 as amounts of overdue principal and interest respectively on account of item (lvii). Reports from other districts are awaited.

Loans and Advances to Displaced Persons . . . Dr. Rs. 31,35,81,602

22. The balance consists of :—

	Dr. Rs.
(i) House-building Loans	21,40,59,102
(ii) Loans to Professional men	18,05,859
(iii) Loans to Artisans and Craftsmen	18,32,777
(iv) Loans to Businessmen	4,23,22,829
(v) Loans to Displaced Students	10,93,414
(vi) Loans to Agriculturists	3,10,28,924
(vii) Loans to Colleges	5,02,802
(viii) Loans to Secondary Schools	26,25,482
(ix) Loans under Dispersal Scheme	2,22,355
(x) Loans for Water Supply	1,34,394
(xi) Loans to Muslim Migrants	53,355
(xii) Loans to Small Traders	1,03,34,287
(xiii) Loans to Riot Victims	27,685
(xiv) Loans to Fulia Township in Nadia	1,43,856
(xv) Loans to Hospitals	1,20,000
(xvi) Loans under Colonisation Scheme	41,988
(xvii) Loans under Industrial Scheme	57,44,493
(xviii) Loans to State Electricity Board	5,88,000
TOTAL	31,35,81,602

23. The balances under the above heads are in the process of sub-division into various categories of urban, rural, educational and miscellaneous loans. The total balance includes Rs. 9,24,89,894 which is yet to be sub-divided into the above mentioned categories; and in respect of this amount there is a discrepancy of Rs. 27,50,779 between the ledger and broadsheet balances, which is under settlement. In respect of the remaining portion of the balance which relates to the loans so far split up, there are discrepancies amounting to Rs. 3,749, Rs. 190, Rs. 25,93,102, Rs. 8,770, Rs. 1,19,693, Rs. 4,35,258, Rs. 4,35,634 and Rs. 1,58,488 relating to the years 1949-50, 1950-51, 1951-52, 1952-53, 1953-54, 1954-55, 1955-56 and 1956-57 respectively. These are under reconciliation. Pending completion of the process of splitting up the ledger balances could not be got accepted by the administrative authorities concerned.

Loans and Advances under Community Development Programme *Dr. Rs. 82,89,753*

24. Details of the balance are :—

<i>I.—Community Development Programme—</i>	<i>Dr. Rs.</i>
(i) Short term finance to Agriculturists	2,03,656
(ii) Unionwari Tank fishery Development Scheme	665
(iii) Development of Tank fishery in dry districts	1,50,476
(iv) Marketing Centre and Storage Godowns	4,40,444
(v) Poultry farming, sheep rearing, cow keeping, etc.	96,664
(vi) Tube-well irrigation	29,115
(vii) Waste land reclamation	5,29,397
(viii) Rural Arts, Crafts and Industries (Converted)	1,38,390
(ix) Co-operative Marketing Society (Converted)	34,000
(x) Rural Arts, Crafts and Industries—Rural	4,88,140
(xi) Do. —Urban	2,18,835
(xii) Rural Housing	7,962
(xiii) Loans to State Electricity Board	54,44,172
<i>II.—National Extension Service Programme—</i>	
(i) Unionwari Tank fishery Development Scheme	16,142
(ii) Development of Tank fishery in dry districts	37,035
(iii) Loans to Co-operative Marketing Societies	1,59,500
(iv) Rural Arts, Crafts and Industries	2,05,160
TOTAL	82,89,753

25. Loans and advances granted to private parties and co-operative bodies under various schemes relating to the Community Development Projects and National Extension Service Programme are recorded under these heads.

Certificates of acceptance of balance are outstanding in most of the cases. The matter is under correspondence.

Loans to Government Servants *Dr. Rs. 4,96,205*

	<i>Dr. Rs.</i>
(i) House-building Advances	2,70,036
(ii) Advances for purchase of motor conveyances	2,00,139
(iii) Advances for purchase of other conveyances	18,377
(iv) Passage Advances	5,683
(v) Other Advances	1,970
TOTAL	4,96,205

26. Advances are granted to Government servants on certain conditions for building houses, for purchase of conveyances, for meeting the cost of passage overseas in the case of officers of non-Asiatic domicile, and also for certain other purposes. These advances generally carry interest and are recoverable in instalments. In respect of items (i) to (v) there are discrepancies amounting to Rs. 6,364, Rs. 3,376, Rs. 192, Rs. 983 and Rs. 410 respectively between the ledger and broadsheet balances, which are under settlement. Rs. 6,364 in respect of item (i) includes Rs. 2,100 relating to the year 1955-56 ; while Rs. 983 in respect of item (iv) includes Rs. 119 relating to the year 1955-56.

A sum of Rs. 4,570 was written off under item (ii) being irreconcilable difference between ledger and broadsheet.

Certificates of acceptance of balance have not been received in majority of the cases. These are under correspondence.

CONTINGENCY FUND Cr. Rs. 5,00,00,000

27. With a view to providing for the establishment and maintenance of a Contingency Fund under Article 267(2) of the Constitution of India the Contingency Fund of West Bengal Act, 1950, was passed by the State Legislature and two instalments of Rs. 50 lakhs each and a third instalment of Rs. 4 crores were credited to this fund out of the Consolidated Fund of West Bengal in 1950-51, 1953-54 and 1956-57 respectively. The fund is of the nature of an imprest for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature.

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

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

SECTION R.—UNFUNDED DEBT Cr. Rs. 6,83,14,116

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

State Provident Funds Cr. Rs. 6,83,14,116

29. These are Funds established for the benefit of Government servants contributions to which are, in certain cases, compulsory. Government pays interest on the sums deposited and, in some cases where the Funds in effect represent substitutes for pensions, supplements the deposits by contributions. The accumulated deposits are paid to the depositors on the termination of their service with Government. Temporary withdrawals are, however, per-

mitted in the interval in certain circumstances. The details of these Funds are as shown in the following table :—

	Cr. Rs.
(i) General Provident Fund	6,04,62,780
(ii) Indian Civil Service Provident Fund	22,10,478
(iii) Indian Civil Service (Non-European Members) Provident Fund	10,01,294
(iv) Contributory Provident Fund	38,97,159
(v) All India Service Provident Fund	7,42,405
TOTAL	6,83,14,116

30. The balances shown above differed from the sum totals of the balances at credit of individual subscribers by Rs. 1,01,902, Rs. 2,122, Rs. 636, Rs. 6,259 and Rs. 12,657 respectively. Out of Rs. 1,01,902, Rs. 50,104 represents unallocated balance for the period ending March, 1948 and is under correspondence with the West Bengal Government for its write-off. The discrepancies in respect of items (ii), (iii) and (v) have since been settled and the remaining ones are under settlement.

Rs. 15,059 and Rs. 384 included in the discrepancies of Rs. 1,01,902 and Rs. 6,259 relating to General Provident Fund and Contributory Provident Fund respectively represent net subscriptions and withdrawals of the staff of the Government of Bihar now serving in West Bengal. The matter is under correspondence.

The balances at credit of the individual subscribers on the 31st March, 1957 have been communicated to them.

General Provident Fund Cr. Rs. 6,04,62,780

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

Indian Civil Service Provident Fund Cr. Rs. 22,10,478

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

*Indian Civil Service (Non-European Members)
Provident Fund Cr. Rs. 10,01,294*

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

Contributory Provident Fund Cr. Rs. 38,97,159

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

All-India Service Provident Fund Cr. Rs. 7,42,405

35. The Fund was established by the Government on the 12th September, 1955 for the members of the Indian Administrative and the Indian Police Service.

SECTION S.—DEPOSITS AND ADVANCES—

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

	Dr. Rs.	Cr. Rs.
(1) Deposits bearing interest . . . . .	..	61,15,525
(2) Deposits not bearing interest—		
Gross Balance . . . . .	..	16,55,57,672
Investments	3,11,04,190	..
(3) Advances not bearing interest	2,34,70,625	..
(4) Suspense—		
Investments	7,36,27,898	..
Other items (Net) . . . . .	..	5,49,30,757
	<hr/>	<hr/>
TOTAL	12,82,02,713	22,66,03,954
	<hr/>	<hr/>

Deposits bearing interest Cr. Rs. 61,15,525.

37. This part consists of the following :—

	Cr. Rs.
(i) Reserve Funds—	
Depreciation Reserve Fund of Government Bus Services . . . . .	.. 54,90,525
Depreciation Reserve Fund—Electricity . . . . .	.. 5,72,800
Reserve Fund—Transport . . . . .	.. 40,000
(ii) Other Deposits—	
Deposit Account of Electricity Schemes . . . . .	.. 12,200

Depreciation Reserve Fund of Government Bus Services . Cr. Rs. 54,90,525

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

Depreciation Reserve Fund—Electricity *Cr. Rs. 5,72,800*

39. The details are :—

	Cr. Rs.
(a) Barrackpur Electric Supply Scheme	1,36,300
(b) Cooch Behar Electric Supply Scheme	55,700
(c) Kurseong-Siliguri Electric Supply Scheme	75,000
(d) North Calcutta Rural Electrification Scheme	2,90,000
(e) Santiniketan Electric Supply Scheme	10,600
(f) Bulk power supply to Garia	5,200

40. The Depreciation Reserve Fund was created by the Government of West Bengal in the accounts of the year 1951-52 for the operation of their various Electricity Schemes. The Fund was credited with the contributions made out of the Revenue Account of the Electricity Schemes. Cost of renewals and replacements of plant and machinery, etc., were to be met from this Fund. As the Electricity Schemes have since been transferred to the West Bengal State Electricity Board, the question of disposal of the balance is under correspondence with Government.

Reserve Fund—Transport *Cr. Rs. 40,000*

41. A Special Reserve Fund has been created by the Government of West Bengal in the accounts of the year 1955-56 for the State Transport Service, Calcutta. The Fund is credited with annual contributions out of the revenues of the Service and is designed to meet claims for compensation due to loss of life or personal injury or damage to other people's properties caused by State buses as well as to meet the cost of heavy and abnormal repairs to buses necessitated by accidents.

Deposit Account of Electricity Schemes *Cr. Rs. 12,200*

42. Security Deposits realised from the consumers of electricity were kept under this head. The matter of transferring the balance to the West Bengal Electricity Board is under consideration of Government.

Deposits not bearing interest—

	Dr. Rs.	Cr. Rs.
Gross Balance		16,55,57,672
Investments	3,11,04,190	

43. This part consists of three main divisions, namely :—

	Dr. Rs.	Cr. Rs.
(1) Sinking Funds—		
Gross Balance . . . . .	..	2,78,05,548
Investments	2,75,21,600	..
(2) Reserve Funds—		
Gross Balance . . . . .	..	1,01,15,852
Investments	35,82,590	..
(3) Other Deposit Accounts . . . . .	..	12,76,36,272

SINKING FUNDS—

Appropriation for reduction or Avoidance of Debt—

Sinking Funds	Cr. Rs. 2,78,05,548
Sinking Fund Investment Account	Dr. Rs. 2,75,21,600

44. The credit balance represents accumulations in Sinking Fund created by the State Government for redemption of the 3½ per cent West Bengal Loan, 1962, 4 per cent West Bengal Loans, 1964, 4 per cent West Bengal Loan, 1963 and 4 per cent West Bengal Loan, 1967. The Funds are fed with annual contributions by the Government and interest accruing on the investments made therefrom. These include sums provided by the Government on account of Depreciation Fund equal to 1½ per cent of the total nominal amount of the said loans to be used for purchasing the securities of the loans for cancellation. The said balance is composed of Government contributions for Rs. 67,21,000, Rs. 53,81,000, Rs. 91,19,000, Rs. 50,49,000 on account of the above mentioned four loans respectively and Rs. 15,35,548 on account of interest.

The debit balance against the head "Sinking Fund Investment Account" represents the amount invested out of the amounts credited to Sinking Funds. It consists of Rs. 13,32,000, Rs. 26,89,600 and Rs. 1,12,00,000 and Rs. 1,23,00,000 invested in 4 per cent West Bengal Loans, 1964, 1963, 1967 and 1968 respectively.

Reserve Funds—

Gross Balance	Cr. Rs. 1,01,15,852
Investments	Dr. Rs. 35,82,590

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

	Dr. Rs.	Cr. Rs.
West Bengal Famine Insurance Fund—		
Gross Balance . . . . .	..	15,27,020
Investments	14,90,499	..
Depreciation Reserve Fund—		
Government Presses . . . . .	..	9,56,758
General Reserve Fund for Cooh Behar—		
Gross Balance . . . . .	..	76,32,074
Investments	20,92,091	..
TOTAL	{	
	Gross Balance	1,01,15,852
	Investments	35,82,590

West Bengal Famine Insurance Fund—

<i>Gross balance</i>	<i>Cr. Rs. 15,27,020</i>
<i>Investments</i>	<i>Dr. Rs. 14,90,499</i>

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

The gross balance consists of a cash balance of Rs. 36,521 and Securities amounting to Rs. 14,90,499 as calculated on their purchase price. The details of the securities are shown below :—

	Rs.
(i) 3 per cent Loan of 1963-65 for Rs. 10,10,600 purchased at	9,93,546*
(ii) Treasury bills for Rs. 5,00,000	4,96,953

The market value of the former on the 31st March, 1957, was Rs. 9,51,859.

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

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

Depreciation Reserve Fund—Government Presses . Cr. Rs. 9,56,758

47. A Depreciation Reserve Fund was created for the West Bengal Government Presses on the introduction of a revised system of Press accounts with effect from 1927-28. This Fund is credited with depreciation calculated on the depreciated value of the plant, machinery and furniture in use in the Presses as also with the residual book value of plant, machinery and furniture disposed of during the year. Appropriations are made from the Reserve to meet the cost of replacement of plant, machinery, etc.

Certificates of acceptance of balance are awaited from the Press and Forms Department and the West Bengal Government Press.

General Reserve Fund for Cooch Behar—

Gross Balance Cr. Rs. 76,32,074

Investments Dr. Rs. 20,92,091

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

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

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

(ii) The head "General Reserve Fund Investment Account" was debited with the value of securities and shares as detailed below :—

	Rs.
(1) Money lying with the State Bank of Cooch Behar	13,87,948
(2) Money lying with the State Bank of India	1,43,343
(3) Government Securities	5,60,800

Regarding item (1) Rs. 12,37,948 received from the Bank in G. P. Notes and National Savings Certificates, is awaiting adjustment in the accounts; and Rs. 1,50,000 still remains to be realised from the Bank. As regards item (2) the amount represents value of commercial shares originally held by the State Bank of India. They have been received by the Deputy Commissioner and the question of their disposal is under consideration of the Government. Regarding item (3) the amount represents the value of three Stock Certificates for Rs. 1,79,500, Rs. 1,76,000 and Rs. 2,05,300. The question of depositing them in the safe custody of the Reserve Bank of India is under consideration of the Government.

Other Deposit Accounts Cr. Rs. 12,76,36,272

49. The account is sub-divided into the following heads :—

	Cr. Rs.
Deposits of Local Funds	2,29,18,519
Civil Deposits	9,73,44,794
Other Accounts	73,72,959
TOTAL	12,76,36,272

Deposits of Local Funds Cr. Rs. 2,29,18,519

50. These are mostly cash balances in the current accounts of Local Fund and other local authorities which are permitted to utilise Government treasuries as their Banks. Each Fund has an administrator, either a public officer or a committee, and the verification consists firstly in reconciling figures as between the broadsheets which are posted from the treasury *plus* and *minus* memoranda and the ledger, and secondly in ascertaining how far the administrator accepts the balance standing at his credit on the Government books. The funds are reviewed in detail in the following paragraphs :—

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

	Cr. Rs.
(a) District Funds	32,18,956
(b) Municipal Funds	29,23,642
(c) Education Funds	1,10,94,172
(d) Medical and Charitable Funds	28,584
(e) Other Miscellaneous Funds	56,53,165
TOTAL	2,29,18,519

(a) *District Funds* Cr. Rs. 32,18,956

52. The balance is composed of :—

	Cr. Rs.
(i) District Funds	31,06,938
(ii) Union Funds	811
(iii) Village Chowkidari Fund in Cooch Behar	1,11,207
TOTAL .	32,18,956

53. In respect of the District Funds there is a discrepancy of Rs. 7,415 between the ledger and broadsheet balances.

The discrepancy relates to the year under review and is under reconciliation.

As regards item (iii) the Fund was in existence in the Cooch Behar State in connection with the chowkidari administration. This Fund is of the nature of Union Funds existing in other districts. There is a discrepancy of Rs. 215 between the ledger and broadsheet balances relating to the year under review which is under reconciliation. The administrators of the Funds have been requested to intimate acceptance of the balances.

(b) *Municipal Funds* Cr. Rs. 29,23,642

54. The balance is composed of :—

	Cr. Rs.
(i) Municipal Funds	24,82,536
(ii) Garden Reach Municipality Improvement Fund	4,41,106
TOTAL .	29,23,642

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

As regards item (i) there is a discrepancy of Rs. 40,009 between the ledger and broadsheet balances out of which Rs. 59 relate to the year 1955-56. The discrepancy is under reconciliation. The certificates of acceptance of balances have been received from all Municipalities.

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

A sum of Rs. 1,212 was written off under item (i) being irreconcilable difference between ledger and broadsheet.

(c) *Education Funds* Cr. Rs. 1,10,94,172

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

	Cr. Rs.
(i) Secondary Education Fund	20,20,250
(ii) Presidency College Graduate Scholarship Fund	3,602
(iii) District Primary Education Fund	90,58,632
(iv) Durga Charan Laha's Scholarship Fund	11,306
(v) Education Funds in Cooch Behar	382
TOTAL .	1,10,94,172

57. There are discrepancies amounting to Rs. 77,823 and Rs. 42,376 between the ledger and broadsheet balances in respect of items (i) and (iii) respectively, which are under reconciliation. Rs. 77,823 in respect of item (i) includes Rs. 654 relating to 1953-54, Rs. 42,376 in respect of item (iii) includes Rs. 2 and Rs. 519 relating to 1954-55 and 1955-56 respectively.

Certificates of acceptance of balance are awaited. These are under correspondence.

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

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

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

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

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

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

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

(d) *Medical and Charitable Funds* Cr. Rs. 28,584

59. The balance is composed of the following :—

	Cr. Rs.
(i) Pilgrims' Lodging House Fund	533
(ii) Bengal Famine Orphan Fund	17,014
(iii) Ramlal Mukherjee's Endowment Fund	11,037
	<hr/>
TOTAL	28,584
	<hr/>

60. The above balances agree with those in the broadsheets. Certificates of acceptance of balance are awaited in all cases.

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

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

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

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

(e) *Other Miscellaneous Funds* Cr. Rs. 56,53,165

62. This balance is composed of the following :—

	Cr. Rs.
(i) Zoological Garden Fund	1,61,560
(ii) Christian Burial Board Fund	17,808
(iii) Mohamedan Burial Board Fund	2,070
(iv) K. G. Engineering Institute Fund	786
(v) B. L. Mukherjee's Trust Fund	18,259
(vi) Cinematograph Act Fund	3,80,781
(vii) Bengal State-aid to Industries Act Fund	8,258
(viii) State Electricity Fund	52,53,820
(ix) Mohsin Endowment Fund	1,458
(x) Other Miscellaneous Funds in Cooch Behar	—1,91,635
	<hr/>
TOTAL	56,53,165
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63. There is a discrepancy amounting to Rs. 360 relating to the year under review between the ledger and broadsheet balances in respect of item (vi), which is under reconciliation.

Certificates of acceptance of balance are outstanding in respect of items (ii), (iii), (vi) and (viii). These are under correspondence.

Item (x) consists of a number of miscellaneous funds for which proper details are not available. The *minus* balance is due to a wrong adjustment in the accounts for 1953-54, the rectification of which is under correspondence with the Cooch Behar authorities.

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

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

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

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

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

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

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

(viii) *State Electricity Fund.*—This Fund was created under the provisions of the Electricity (Supply) Act, 1948. The Chairman of the West Bengal State Electricity Board is the administrator of the Fund. The income of the Fund is derived from loans and grants from the State Government and from investments, borrowings and earnings by sale of electricity, etc., by the Board.

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

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

Civil Deposits Cr. Rs. 9,73,44,794

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

	Cr. Rs.
(i) Revenue Deposits	1,86,74,127
(ii) Cess collection for other districts	8,28,770
(iii) Cooch Behar <i>Debottar</i> Fund	3,84,364
(iv) Earnest money Deposits received in the Forest Department	62,285

	Cr. Rs.
(v) Civil Courts' Deposits	1,27,88,889
(vi) Small Cause Courts' Deposits	72,789
(vii) Criminal Courts' Deposits	5,76,847
(viii) Personal Deposits	2,57,55,610
(ix) Police Deposits	3,81,357
(x) Litigation Fund	43,421
(xi) Warders' Benefit Fund	26,383
(xii) Vagrancy Directorate : Benefit Fund for the guarding and menial staff	96
(xiii) Public Works Deposits	2,21,26,798
(xiv) Charitable Endowment Fund	2,80,528
(xv) Deposits of Jute Cess Fund	2,06,091
(xvi) Unclaimed deposits in the General Provident Fund	5,471
(xvii) Unclaimed deposits in the Contributory Provident Fund	3,671
(xviii) Deposits on account of cost price of liquor, ganja and bhang	4,71,264
(xix) Deposits for work done for Public bodies or private individuals	93,72,827
(xx) Deposits of the Chairman, Calcutta Improvement Trust	6,89,542
(xxi) Deposits for sanitary works done for local bodies	19,76,861
(xxii) Deposits on account of sale proceeds of stocks of black-listed shops and private hoarders	73,158
(xxiii) Deposits made by candidates for State Legislature	27,600
(xxiv) Deposits made for Election Petitions	1,000
(xxv) Municipal taxes on Government residential buildings	72
(xxvi) Forest Deposits	12,047
(xxvii) Pay and Accounts Deposits	25,12,926
	9,73,44,794

66. There are two entirely different systems of deposit accounts. The first may be called the detailed plan, in which every receipt is treated as a separate item and every payment charged against the relevant and particular receipt. The second is the ledger plan, that is, a running account is kept of receipts and payments on some particular account (an estate, an institution, etc.). To every ledger account there is an "Administrator" the person authorised to pay money into the treasury or draw it out. Deposits kept in the latter plan are termed "Personal Deposits".

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

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

	<i>Cr. Rs.</i>
(i) <i>Revenue Deposits</i>	1,86,74,127
(ii) <i>Cess collection for other districts</i>	8,28,770
(iv) <i>Earnest Money Deposits received in the Forest Departments.</i>	52,285
(v) <i>Civil Courts' Deposits</i>	1,27,86,889
(vi) <i>Small Cause Courts' Deposits</i>	72,789
(vii) <i>Criminal Courts' Deposits</i>	5,76,847

67. As a result of verification of the balances shown against the items (i), (v), and (vii) with those in the proof-sheets, discrepancies amounting to Rs. 6,361, Rs. 21,250, and Rs. 896 respectively, shown in net have been notice 1. The above discrepancies are under reconciliation and include Rs. 18,946 and Rs. 487 relating to 1954-55 and 1955-56 respectively in respect of item (i), Rs. 310, and Rs. 210 relating to 1954-55 and 1955-56 respectively in respect of item (v), Rs. 369 and Rs. 641 relating to 1954-55 and 1955-56 respectively in respect of item (vii). The balance pertaining to item (ii) differs from that of the proof-sheets by Rs. 6,951. The difference includes Rs.—3,915 and Rs. 575 relating to 1954-55 and 1955-56 respectively and is under settlement.

(iii) *Cooch Behar Debottar Fund* *Cr. Rs. 3,84,364*

68. This Fund was created by the former Cooch Behar State Government with a view to keep separate the *Debottar* income and expenditure from the general finances of the State, and for the purpose of efficient management of the temples and religious institutions. In terms of an agreement concluded between the Government of India and His Highness the Maharaja of Cooch Behar a Trust Board is to be formed under the Chairmanship of the Maharaja to look after the management of the *Debottar* properties. For the present task of supervision has been entrusted to a *Debottar* Officer. Certificate of acceptance of balance has not been received as yet. The fund money is under adjustment to State revenue.

(viii) *Personal Deposits* Cr. Rs. 2,57,55,610

69. The balance is in excess of the aggregate amount outstanding in proof-sheets by Rs. 44,33,509 which is composed of discrepancies amounting to Rs. —1,43,229, Rs. 2,53,370, Rs. —13,14,169 and Rs. —32,29,481 relating to 1953-54, 1954-55, 1955-56 and 1956-57 respectively. The discrepancies are in course of reconciliation.

There were altogether four hundred and forty-seven Personal Ledger Accounts open in the various treasuries of West Bengal at the end of the year 1955-56. Fourteen Personal Ledger Accounts were closed and twenty-nine new Accounts opened with the sanction of the competent authority during the year under review.

Balances of the various Personal Ledger Accounts as arrived at in the broadsheets agree with those shown in the treasury *plus* and *minus* memoranda in all cases. Certificates of correctness of balances of the Personal Ledger Accounts have not been received in five hundred and twenty-four cases which include four for 1950-51, six for 1951-52, three for 1952-53, three for 1953-54, two for 1954-55 and two hundred and thirty-four for 1955-56.

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

	Dr. Rs.	Cr. Rs.
Opening Balance . . . . .	..	2,72,04,286
Total credits during the year . . . . .	..	4,65,89,937
Total debits during the year	4,81,28,€13	..
Closing Balance	2,57,55,610	..
TOTAL	7,38,84,223	7,38,84,223

Cr. Rs.

(ix) *Police Deposits* 3,81,357

(x) *Litigation Fund* 43,421

(xi) *Warders' Benefit Fund* 26,383

(xii) *Vagrancy Directorate : Benefit Fund for the guarding and menial staff* 96

70. These deposit heads are also grouped under "Personal Deposits". There are no broadsheets for the accounts (xi) and (xii) but the balances are monthly intimated to the Inspector General of Prisons, West Bengal, and the Controller of Vagrancy, West Bengal respectively, through statements showing the receipts, disbursements and balances. Certificates of acceptance of balances have not been received in respect of the items (ix) and (x).

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

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

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

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

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

(xiii) *Public Works Deposits* Cr. Rs. 2,21,26,798

72. The balance pertaining to item (xiii) represents the deposits made in cash by the contractors and departmental subordinates, deposits for work to be done, sums due to contractors on closed accounts and other miscellaneous deposits. There is a discrepancy amounting to Rs. 2,68,672 between the ledger and broadsheet balances ; this is under reconciliation. Certificates of acceptance of balance have not yet been received.

(xiv) *Charitable Endowment Fund* Cr. Rs. 2,80,528

73. The Fund has been transferred to the Government of West Bengal on the afternoon of the 26th May, 1953. The balance is proposed to be transferred to a " Personal Ledger Account " in the name of the Treasurer, Charitable Endowments, West Bengal. It is in course of transfer.

(xv) *Deposits of Jute Cess Fund* Cr. Rs. 2,06,091

74. The net collection at the Calcutta Port on account of Customs duty on exported jute levied under the Bengal Act V of 1911 is credited to this head in the first instance, and then remitted to the Calcutta Improvement Trust quarterly.

(xvi) *Unclaimed Deposits in the General Provident Fund* Cr. Rs. 5,471

(xvii) *Unclaimed Deposits in the Contributory Provident Fund* Cr. Rs. 3,671

75. The balances represent the amounts remaining unclaimed for a period exceeding six months and transferred to "Deposits" at the end of the year. Those remaining unclaimed for more than three years have been lapsed to Government. There are discrepancies of Rs. 1,143 and Rs. 35 in respect of items (xvi) and (xvii) between the ledger and broadsheet balances which have since been settled.

(xviii) *Deposits on account of cost price of liquor, ganja and bhang* Cr. Rs. 4,71,264

76. The cost price of liquor, ganja and bhang deposited by the retail vendors and payments therefrom to the contractors for supply of these to the Government warehouses and depots in West Bengal are recorded under this head. There is a net discrepancy of Rs. 23,886 which includes Rs. 541, Rs. 7,702, and Rs. 10 relating to 1951-52, 1953-54. and 1955-56 respectively. These are under reconciliation.

Certificates of acceptance of balance have not been received. These are under correspondence.

(xix) *Deposits for work done for Public bodies or private individuals* Cr. Rs. 93,72,827

(xx) *Deposits of the Chairman, Calcutta Improvement Trust* Cr. Rs. 6,89,542

77. These two deposit heads are intended to record the transactions in connection with the acquisition of land for public purposes by municipalities or other bodies financially independent of Government and by the Calcutta Improvement Trust respectively. Discrepancies amounting to Rs. 9,15,159, and Rs. 6,43,166 between the ledger and broadsheet balances pertaining to the items (xix) and (xx) respectively are under reconciliation. The former item is the net result of discrepancies including Rs. 5,000, Rs. 8,225, Rs. 1,74,123, Rs. 3,288 and Rs. 836 pertaining to the years, 1947-48, 1948-49, 1953-54, 1954-55, and 1955-56 respectively, while the latter relates to the year under review. The discrepancies relating to 1947-48 and 1948-49 have been adjusted in the accounts for 1957-58.

Certificates of acceptance of balance are outstanding in respect of items (xix) and (xx). These are under correspondence.

(xxi) *Deposits for sanitary works done for local bodies* Cr. Rs. 19,76,861

78. The balance represents the deposits made by local bodies for sanitary and water supply projects to be executed by the Chief Engineer, Public Health Department, and also cash deposits of Contractors as security and other miscellaneous deposits. There is a discrepancy of Rs. 10,052 between the ledger and the broadsheet balances which is under reconciliation. Certificates of acceptance of balance are wanting.

(xxii) *Deposits on account of sale-proceeds of stocks of black-listed shops and private hoarders* Cr. Rs. 73,158

79. Sale-proceeds of the hoarded stocks of the profiteering merchants and private hoarders requisitioned under the Defence of India Rules are recorded under this head. There is a discrepancy of Rs. 24,639 between the ledger balance and that of the broadsheet, relating to 1954-55 ; and this is under settlement.

(xxiii) *Deposits made by the candidates for State Legislature* Cr. Rs. 27,600

(xxiv) *Deposits made for Election Petitions* Cr. Rs. 1,000

80. Deposits made by candidates for State Legislature and those made for Election Petitions are credited under the above deposit heads.

(xxv) *Municipal taxes on Government residential buildings* Cr: Rs. 72

81. The balance represents credits wrongly taken under the Deposit head which has since been adjusted in 1957-58.

(xxvi) *Forest Deposits* Cr. Rs. 12,047

82. Sales Tax realised by the Forest Department is initially taken under this head pending remittance into Treasuries. Except for Rs. 12 the balance has since been adjusted.

(xxvii) *Pay and Accounts Deposits* Cr. Rs. 25,12,926

83. The deposit head is intended for accommodating the deposit transactions of the separated departments of the Pay and Accounts Office. The balance is composed of Rs. 7,06,461 and Rs. 18,06,465 relating to the Education and the Rehabilitation Departments respectively.

Other Accounts **Cr. Rs. 73,72,959**

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

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

	Cr. Rs.
Subventions from Central Road Fund	3,18,924
Deposit Account of the grant made by the Indian Central Jute Committee	18,156
Deposit Account of the grant made by the Indian Council of Agricultural Research	2,05,534
Deposit Account of the grant made by the Indian Central Sugarcane Committee	1,16,916
Deposit Account of grants from the Central Government for the Food Production Drive Schemes—Bonus for accelerating production of food-grains	62,30,388
Deposit Account of the grant made by the Indian Central Oil Seeds Committee	84,120
Deposit Account of grant made by the Central Tea Board	90,536
Deposit Account of the grant made by the Council of Scientific and Industrial Research	15,787
Deposit Account of the grant made by the Indian Central Arecanut Committee	42,778
Deposit Account of the grant made by the Indian Central Coconut Committee	2,154
Deposit Account of Local Development Works grant Fund	1,57,066
TOTAL	73,72,959

Subventions from Central Road Fund . . . Cr. Rs. 3,18,924

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

	Cr. Rs.
Deposit Account of the grant made by the Indian Central Jute Committee	18,156
Deposit Account of the grant made by the Indian Council of Agricultural Research	2,95,534
Deposit Account of the grant made by the Indian Central Sugarcane Committee	1,16,916

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

There is a discrepancy of Rs. 376 between the ledger and broadsheet balances in respect of the second head which is under reconciliation. The discrepancy includes Rs. 240 relating to the year 1955-56. Acceptance of balances is awaited.

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

87. The above amount representing State Government's share of the food procurement bonus payable by the Government of India was credited to the above deposit head. The expenditure on schemes financed from procurement bonus is recorded under the appropriate service heads and an amount equivalent to the amount of expenditure to be met from the bonus should be transferred to the corresponding revenue heads each year from the deposit account mentioned above. The question of adjustment of the balance is under correspondence with the State Government.

Deposit Account of grant made by the Indian Central Oil Seeds Committee Cr. Rs. 84,120

88. This deposit head has been opened in the accounts to record transactions in connection with the scheme for carrying out research work on oil seeds in West Bengal the entire cost of which is to be borne by the Indian Central Oil Seeds Committee. There is a discrepancy of Rs. 3 between the ledger and broadsheet balances, which is under settlement.

Deposit Account of grant made by the Central Tea

<i>Board</i>	<i>Cr. Rs. 90,536</i>
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89. This deposit head is intended to receive grants made by the Central Tea Board to be spent on schemes of welfare measures for the Tea plantation labour in the State of West Bengal. Acceptance of balance is awaited.

Deposit Account of the grant made by the Council of Scientific and Industrial Research

.	<i>Cr. Rs. 15,787</i>
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90. This deposit head was opened in the accounts to receive the grants made by the Council of Scientific and Industrial Research and expenditure met therefrom in connection with the scheme of leather research work at the Bengal Tanning Institute. The Council maintains control of expenditure from the grants made by it. There is a difference of Rs. 15,620 between the ledger and broadsheet balances which is under reconciliation.

Deposit Account of the grant made by the Indian

<i>Central Arecanut Committee</i>	<i>Cr. Rs. 42,778</i>
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91. This deposit head is intended for receiving grants made by the Indian Central Arecanut Committee to be spent in the scheme for the establishment of additional Arecanut nurseries in the State of West Bengal. There is a difference of Rs. 31,792 between the ledger and broadsheet balances, which is under settlement. The difference includes Rs. 10,000 relating to the year 1955-56. Acceptance of balance is under correspondence.

Deposit Account of the grant made by the Indian

<i>Central Cocoonut Committee</i>	<i>Cr. Rs. 2,154</i>
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92. This deposit head is intended for recording grants from the Indian Central Cocoonut Committee to be spent in connection with schemes for development of cocoonut cultivation and establishment of cocoonut nurseries in the State of West Bengal. There was a discrepancy of Rs. 45 between the ledger and broadsheet balances which is under settlement.

Deposit Account of Local Development Works grant

<i>Fund</i>	<i>Cr. Rs. 1,57,666</i>
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93. This deposit head is intended to receive grants from the Government of India towards the execution of local development works relating to rural water supply, agricultural improvements, etc. as well as contributions realised from the beneficiaries of the schemes. The maintenance of the Fund will be discontinued by the State Government after 31st March, 1958.

Advances not bearing interest **Dr. Rs. 2,34,70,625**

94. The classes of transactions included under the group are the following--

	Dr. Rs.
Departmental Advances	2,05,01,533
Permanent Advances	14,18,896
Accounts with the Reserve Bank	9,621
Accounts with the Government of Burma	5,96,277
Accounts with the Government of Pakistan	9,44,298
TOTAL	2,34,70,625

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

Departmental Advances Dr. Rs. 2,05,01,533

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

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

Civil Advances—	Dr. Rs.
Objection Book Advances	75,32,150
Public Works Advances—Takavi Works Advances	56,64,233
Construction Board Advances—School Building Advances	4,17,377
Special Advances	68,86,504
Forest Advances	1,260
TOTAL	2,05,01,533

Objection Book Advances Dr. Rs. 75,32,150

98. The balance represents the total amount outstanding in the " Objection Books " as described in Paragraph 96 above. Discrepancies amounting to Rs. 6,98,263 between the ledger balances and those in the Objection Books are under settlement. The discrepancies mostly relate to the year under review. Out of the sum outstanding Rs. 36,98,162 has since been adjusted and the balance is in course of adjustment. A sum of Rs. 14,83,962 of the outstanding balance relates to the pre-merger Cooch Behar State, proper details of which are not available.

A sum of Rs. 400 was written off as irrecoverable.

Public Works Advances—Takavi Works Advances Dr. Rs. 56,64,233

99. Advances placed at the disposal of the Executive Engineers, Public Works Division, for the execution of Takavi Works are recorded under this head.

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

Construction Board Advances—School Building Advances *Dr. Rs. 4,17,377*

100. Advances placed at the disposal of the Construction Board in connection with construction of schools in the colonies of displaced persons are recorded under this head. The amount advanced is treated as loan and is recoverable only when buildings are completed. As no such building has yet been completed no recovery has been made.

Special Advances *Dr. Rs. 68,86,504*

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

There are discrepancies between the ledger balances and those in the separate registers amounting to Rs. 952, Rs. 716, Rs. 100, Rs. 30,002, Rs. 43,810, Rs. 2,535, Rs. 4,215, Rs. 1,571, Rs. 19,600, Rs. 553, Rs. 464, Rs. 537 and Rs. 500 in respect of the items detailed in the following paragraphs (i), (iv), (xx), (xxvi), (xxviii), (xxx), (xxxv), (xxxvii), (xxxix), (xl), (xlii), (xliv), (liii) respectively.

Acceptances of balances in respect of the advances have not been received except in the following items *viz*, (ii), (ix), (xi), (xii), (xiii), (xv), (xvi), (xxii), (xxiv), (xxv), (xxxi), (xxxiii), (xlvi), (xlvii), (xlix), (liii), (lv), (lvi) and (lxii).

Sums of Rs. 3,153 and Rs. 850 were written off under items (i) and (iv) respectively, the former as irrecoverable and the latter as irreconcilable difference between ledger and broadsheet.

Some of the items which are recoverable in cash are eventually to be transferred to section " P.—Loans and Advances by State Governments " when adequate details are received. The matter is under correspondence with Government.

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

	Dr. Rs.
(i) Advances to students and other Indians in the United Kingdom	14,096
(ii) Advances for the erection of filatures	200
(iii) Advance to the Director of Fisheries	6,000
(iv) Advances to persons rendered destitute by Famine of 1943 .	52,862

	Dr. Rs.
(v) Advances for helping riot-affected people	2,000
(vi) Advances to the Deputy Commissioner of Police, Enforcement Branch, for test purchase	5,000
(vii) Advances to fishermen for construction of huts	19,329
(viii) Advances for purchase of cloth	10,084
(ix) Advances to Albert Victor Leper Hospital	20,000
(x) Advances to Railways	1,775
(xi) Advance to the Calcutta Medical Aid and Research Society, Jadavpur	1,00,000
(xii) Advance to the Director of Agriculture for Establishment of a Training-cum-Development Centre	28,400
(xiii) Advances to the Agricultural Inspectors and Union Agricultural Assistants	2,477
(xiv) Advance for Union Board Elections	34
(xv) Decretal amount deposited with the Sub-judge's Court, Jalpaiguri	8,653
(xvi) Advance to Dr. D. R. Sarkar doing research work in Vienna Academy of Medicine	1,960
(xvii) Advances under Community Development Projects	2,755
(xviii) Advances for the relief of Distressed Spinners and Weavers	56,514
(xix) Advances for distribution of Capital goods to needy fishermen	4,295
(xx) Advances for the scheme of Development of Tank fisheries in West Bengal by setting up nursery units in the rural areas of the State	272
(xxi) Advances to paddy huskers under Paddy Husking scheme	20,400
(xxii) Liquidation proceedings in the matter of Indian Semal Cotton Plantations, Ltd.	1,000
(xxiii) Advances to Government servants in Cooch Behar and Jalpaiguri affected by flood in 1954	—12,044
(xxiv) Advance to the Director of Industries for deposit in court in connection with an appeal case	5,860
(xxv) Advance to the Deputy Director of Industries (Cottage) as working Capital for purchase of cloth for sale through mobile van	60,000
(xxvi) Advances for Local Development works	7,33,474
(xxvii) Advance to Pataspur Thana Relief Committee, Midnapur, for mat weaving scheme	16,998
(xxviii) Advances for National Water Supply and Sanitation Scheme	23,77,418
(xxix) Advances for wireless and other equipments and stores for the flood warning station of Bhutan	2,000

Dr. Rs.

(xxx)	Advances for deputation of staff to Jalpaiguri for flood relief work	3,450
(xxxi)	Advances for purchase of Nissen huts from the Defence Department by the Government of West Bengal	6,76,800
(xxxii)	Advance to the Director General, Transportation	1,01,184
(xxxiii)	Advance to the Secretary, Legislative Assembly and Council	1,40,940
(xxxiv)	Advance to the Administrator, Sussex Trust Fund	23,905
(xxxv)	Revolving capital for Training-cum-Works scheme	1,69,154
(xxxvi)	Revolving capital for Production Centre	36,552
(xxxvii)	Advance to the Deputy Director of Industries for running Sales Emporium	7,384
(xxxviii)	Advance to the principal, Krishnagar College	—12
(xxxix)	Advance to the Principal, Presidency College	19,600
(xl)	Advance to the Principal, Darjeeling Govt. College	553
(xli)	Advances in connection with expenditure on National Cadet Corps	16,655
(xlii)	Advances to deputationists for higher education abroad	44,562
(xliii)	Advance to Private students	68
(xliv)	Advance to the Pay and Accounts Officer	46,411
(xlv)	Advances to the Director of Fisheries for imprest with the Commissioner for the Port of Calcutta for repairs to Fish Trawlers Jetty	5,000
(xlvi)	Advances in connection with the visit to West Bengal of His Excellency Mr. Chau En Lai	15,000
(xlvii)	Advances to First Land Acquisition Collector	14,003
(xlviii)	Advances to D. R. Sarkar & Brothers Ltd.	4,444
(xlix)	Advances to the Director of Publicity in connection with the visit of H. E. Dalai Lama	700
(l)	Advances to the Secretary, Durgapur Brick Board	1,60,594
(li)	Advances in connection with Scheme for Brickmoulding	7,751
(lii)	Advances to the Director of Agriculture	13,953
(liii)	Advances to the Deputy Secretary, Judicial Department on account of visit of the Hon'ble Mr. Justice Warren	772
(liv)	Advances for Flood Relief Health measures	6,805
(lv)	Advances to the Court Liquidator, High Court, Calcutta and Official Liquidator in connection with the winding up of the B. B. Rly.	1,000
(lvi)	Advance to the Director of Industries, Cottage	7,29,225
(lvii)	Advances for Relief of Cattle population in Flood affected area	2,57,270
(lviii)	Scheme for Jute twine Manufacturing—Siliguri	10,666
(lix)	Advances to the Director of Operation and Transport	10,110
(lx)	Special Advance to Contract Division	5,00,000
(lxi)	Advances for payment of undischarged balances of loans lost from Departmental Safe in Barrackpore S. Treasury	1,40,980
(lxii)	Advances in connection with the visit of the Emperor of Ethiopia	1,794
(lxiii)	Advances to the Collector of Murshidabad in connection with an appeal case	1,77,603
(lxiv)	Advances for promotion of education amongst educationally Backward classes	—900
	Total	68,86,504

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

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

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

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

This represents advance made by the Director of Industries to the silk manufacturers for the production of silk in West Bengal. The balance has since been adjusted in the accounts of 1956-57 except for Rs. 200. Steps are being taken by Government to recover the balance.

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

The advance was granted for financing the scheme for procurement and transport of fish from the Sunderbans estuarine fisheries to Calcutta. The recovery from the Company to which the advance had been made was decreed by the High Court in favour of Government. The first of three instalments of repayment due on 31st March, 1956 not having been paid, steps are being taken by the Government for the execution of the decree.

(iv) *Advances to persons rendered destitute by Famine of 1943—*

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

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

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

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

The advance was granted to the Deputy Commissioner of Police, Enforcement Branch to facilitate payments in connection with the test purchase.

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

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

(viii) *Advances for purchase of cloth—*

Advance was granted to the Officers of the Police Department and to the Superintendent, West Bengal Government Press, for supply of cloth to their Staff. The balance represents the debit not accepted by the administrator, the settlement of which is under correspondence.

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

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

(x) *Advance to Railways—*

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

(xi) *Advance to the Calcutta Medical Aid and Research Society, Jadavpur—*

The advance was granted to the Calcutta Medical Aid and Research Society for acquisition of certain buildings for their use.

(xii) *Advance to the Director of Agriculture for Establishment of a Training-cum-Development Centre—*

The advance was granted to the Director of Agriculture for meeting urgent non-recurring items of expenditure connected with the scheme for the establishment of Training-cum-Development centre in West Bengal.

(xiii) *Advances to the Agricultural Inspectors and Union Agricultural Assistants—*

Advances granted to the Agricultural Inspectors and Union Agricultural Assistants in connection with the Agri-economic Survey Work in Community Development Blocks are recorded under this head. Recoveries are being made in instalments.

(xiv) *Advances for Union Board elections—*

Advances were granted to certain newly constituted Union Boards to meet the expenses in connection with their first general elections. The balance is in course of recovery.

(xv) *Decretal amount deposited with the Sub-judges' Court, Jalpaiguri—*

Decretal amount deposited into the court in connection with a case against the Jalpaiguri Forest Division has been booked under this head under orders of the State Government. The final adjustment of the balance is under correspondence with the Government.

(xvi) *Advance to Dr. D. R. Sarkar, doing research work in Vienna Academy of Medicine—*

The advance was granted to Dr. D. R. Sarkar doing research work in Vienna, which is recoverable in suitable instalments on his return.

(xvii) *Advances under Community Development Projects—*

Advances were granted to Social Education Organisers under Community Development Schemes for relieving their financial hardship at the time of their departure from the Training centre. These are in course of recovery.

(xviii) *Advances for the relief of Distressed Spinners and Weavers—*

Advances were granted to the Director of Industries for giving relief to distressed spinners and weavers in connection with the introduction of a scheme for Khadi Production in West Bengal.

(xix) *Advances for distribution of Capital goods to needy fishermen—*

Advances were granted to the Superintendent of Fisheries and District Fishery Officers for the purchase of yarn in connection with the scheme for distribution of capital goods to needy fishermen at subsidised rates.

(xx) *Advances for the scheme of Development of Tank fisheries in West Bengal by setting up nursery units in the rural areas of the State—*

Advances were granted to the Superintendent of Fisheries and District Fishery Officers in connection with purchase of spawns, preparation of tanks etc., and such other purposes as may be necessary for the implementation of the scheme.

(xxi) *Advances to paddy huskers under Paddy Husking Scheme—*

Advances were granted to paddy huskers under Rule 68 of the Famine Manual and accommodated under this head.

(xxii) *Liquidation Proceedings in the matter of Indian Semal Cotton Plantations, Ltd.—*

The balance represents the charges in connection with the liquidation proceedings in the matter of Indian Semal Cotton Plantations, Ltd. (in liquidation), which have been accommodated under this head.

(xxiii) *Advances to Government servants in Cooch Behar and Jalpaiguri, affected by flood in 1954—*

Advance of pay was granted to permanent Government servants in the districts of Cooch Behar and Jalpaiguri who had sustained losses or damage to their properties on account of the flood of 1954. The advance is recoverable in monthly instalments and is in course of recovery.

(xxiv) *Advance to the Director of Industries for deposit in court in connection with an appeal case—*

An advance was made for deposit into the court of District Judge, Alipur in obedience to the orders passed by the court in some appeal cases filed by the Government.

(xxv) *Advance to the Deputy Director of Industries (Cottage) as working capital for purchase of cloth for sale through mobile van—*

The head is intended to accommodate grants sanctioned for the purpose.

(xxvi) *Advances for Local Development Works—*

The head is intended to accommodate transactions relating to the advances sanctioned to the sponsoring agencies by the Sub-divisional Officers for the execution of local development schemes.

(xxvii) *Advance to Pataspur Thana Relief Committee, Midnapur, for mat weaving scheme—*

An advance was granted to the organisation named above, under the scheme for weaving as a test relief work.

(xxviii) *Advances for National Water Supply and Sanitation Scheme—*

Advances were granted to the Chief Engineer, Public Health Engineering, West Bengal, for the purposes of purchase of tools and plants, materials, etc., in connection with the execution of National Water Supply and Sanitation scheme. The advances are made available to the Chief Engineer in instalments after the scheme or schemes concerned have been administratively approved and are ultimately adjustable under "39—Public Health" after the project or projects have been finally sanctioned by the Government.

(xxix) *Advances for wireless and other equipments and stores for the flood warning station at Bhutan—*

Advances were made to the Divisional Officers for the purpose of equipment stores, scientific instruments, etc. and for meeting cost of railway freight, transport charges in connection with the work of installation of wireless station river gauge and rain gauges in Bhutan during the monsoons.

(xxx) *Advances for deputation of staff to Jalpaiguri for flood relief work—*

Advances were granted to meet the cost of advance travelling allowances for staff deputed to North Bengal, and the incidental expenses for transport of medicines, etc., in connection with the flood relief work in Jalpaiguri and Cooch Behar.

(xxxxi) *Advances for purchase of Nissen huts from the Defence Department by the Government of West Bengal—*

The amount was drawn by the Administrative Officer, Stores, Health Services, West Bengal, for payment in advance to the Government of India, Ministry of Defence, for the purchase of three hundred Nissen huts to be utilised in the T. B. Hospital, Kanchrapara and health centres, etc. The amount will be adjusted under the final head "38—Medical" when the transactions will be completed.

(xxxii) *Advance to the Director General, Transportation—*

The advance was placed at the disposal of the Director General, Transportation, West Bengal, to meet the major contingent expenditure of the Directorate.

(xxxiii) *Advance to the Secretary, Legislative Assembly and Council—*

Advances are made available to the Secretary, Legislative Assembly and Council, West Bengal, from time to time, for enabling him to make payments of travelling allowance, etc., to the M. L. As. and M. L. Cs. during the currency of the Assembly and Council sessions.

(xxxiv) *Advance to the Administrator, Sussex Trust Fund—*

The advance was placed at the disposal of the Administrator, Sussex Trust Fund, to enable him to meet the immediate commitments of the Trust in West Bengal. The question of adjusting the balance under final head is under contemplation of the Government.

(xxxv) *Revolving Capital for Training-cum-Works scheme—*

(xxxvi) *Revolving Capital for Production Centre—*

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

(xxxvii) *Advance to the Deputy Director of Industries for running Sales Emporium—*

The advance was granted to the Deputy Director of Industries, West Bengal, for running the Departmental Sales Emporium at Calcutta.

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

The minus balance represents an excess adjustment which is under investigation.

(xxxix) *Advance to the Principal, Presidency College—*

Advances were granted to the Principal, Presidency College, Calcutta, for meeting supplementary arrear Corporation Taxes in respect of the Hindu Hostel attached to the college.

(xl) *Advance to the Principal, Darjeeling College—*

The advance was made to the Principal, Darjeeling College, to enable him to meet a deficit due to some defalcation, with the proviso that the amount would be recovered from the offender.

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

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

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

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

(xliii) *Advance to private students—*

The amount has been erroneously adjusted under the above mentioned head. The matter is under correspondence.

(xliv) *Advances to the Pay and Accounts Officer—*

An advance was drawn by the Pay and Accounts Officer, West Bengal, for meeting the contingent expenditure of his newly started office. The balance appears outstanding due to some erroneous adjustment which is under rectification.

(xlv) *Advances to the Director of Fisheries for imprest with the Commissioner for the Port of Calcutta for repairs to Fish Trawlers Jetty—*

The advance was granted to the Director of Fisheries, West Bengal, for enabling him to place the said amount as imprest deposit with the Commissioner for the Port of Calcutta for meeting the cost of any emergent and minor repairs of Fish Trawlers Jetty at 3, Garden Reach Work Shop.

(xlvi) *Advances in connection with the visit to West Bengal of His Excellency Mr. Chau En Lai—*

The advance was granted to the Superintendent of Police, Burdwan, for meeting expenses in connection with the arrangements made on the occasion of the visit to West Bengal of His Excellency Mr. Chau En Lai, Prime Minister of the Peoples' Republic of China.

(xlvii) *Advances to First Land Acquisition Collector—*

The advance was granted to the First Land Acquisition Collector, Calcutta, to enable him to make payment of rent compensation and other incidental charges in respect of the Premises No. 80-B, Pipe Road, Kidderpore in terms of the award of the Arbitrator for Calcutta and 24-Parganas.

(xlviii) *Advances to D. R. Sarkar & Brothers Ltd.—*

The advance was granted to the Commissioner of Commercial Taxes, West Bengal to enable him to deposit the amount with the Registrar, Calcutta High Court, Appellate side, in connection with an appeal case at the Supreme Court.

(xlix) *Advances to the Director of Publicity in connection with the visit of H. E. Dalai Lama—*

The advance was granted to the Assistant Director of Publicity II for meeting emergent expenditure in connection with the visit of their Holiness the Dalai Lama and Panchen Lama and Party in Calcutta. The entire expenditure in this connection will ultimately be borne by Government of India,

(1) *Advances to the Secretary, Durgapur Brick Board—*

An advance of Rs. 5,00,000 was placed at the disposal of the Secretary, Durgapur Brick Board which had been constituted for the proper settlement and implementation of scheme for the manufacture of bricks at Durgapur. The amount represents the balance outstanding at the end of 1956-57 out of the above sum.

(li) *Advances in connection with scheme of Brick moulding—*

The advance was granted to the Relief and Rehabilitation Commissioner to meet the expenditure for the cost of raw materials, wages including contingencies for the manufacture of brick moulds in execution of orders received from the Development Department of the West Bengal Government.

(lii) *Advances to the Director of Agriculture—*

The advance represents freight charges of seeds debited during the year 1956-57 by Northern Railway. The matter is under correspondence.

(liii) *Advances to the Deputy Secretary, Judicial Department on account of visit of the Hon'ble Mr. Justice Warren—*

The advance was granted to the Deputy Secretary, Judicial Department to meet contingent expenditure in connection with the visit of the Hon'ble Mr. Justice Warren, Chief Justice of the Supreme Court of the U. S. A. and Mrs. Warren.

(liv) *Advances for Flood Relief Health measures—*

The advance was granted for meeting all kinds of expenditure in connection with flood relief health measures.

(lv) *Advances to the Court Liquidator, High Court, Calcutta and Official Liquidator in connection with the winding up of the B. B. Rly—*

The advance was granted to the Court Liquidator, High Court, Calcutta and Official Liquidator for meeting the initial expenses which may be necessary in conducting the winding up proceedings of the Barasat Basirhat Light Railway Company, Ltd.

(lvi) *Advances to the Director of Industries, Cottage—*

The advances were granted to the Deputy Director of Industries (Cottage), West Bengal for opening personal Ledger Accounts with the Reserve Bank of India, Calcutta for the purpose of purchasing raw materials and handling the sales of the products of the constituent units by Central Engineering Workshops under the scheme for development of Small Scale Engineering Industries at Howrah and for procurement of Chanks from Madras and Ceylon.

(lvii) *Advances for Relief of Cattle population in flood affected area—*

The advance was granted to the Director of Agriculture, West Bengal for purchase of cattle fodder for relief of distressed cattle population in the flood affected area.

(lviii) *Scheme for Jute-twine Manufacturing—Siliguri—*

The advances were granted to the Deputy Commissioner, Darjeeling for meeting the expenditure on account of payment of wages and cost of raw materials under the scheme for Jute-Twine-Rope manufacturing in Siliguri.

(lx) *Advances to the Director of Operation and Transport—*

The advance was granted to the Director of Operation, Directorate of Transportation, Government of West Bengal for meeting a portion of hire charges of taxis engaged in connection with the last visit of the Russian dignitaries and their Majesties the King and the Queen of Nepal to West Bengal.

(lx) *Special Advance to Contract Division—*

The advance was granted to the Executive Engineer of the Contract Division as "Working Capital" for execution of development works in Refugee Colonies and Townships by employing refugee labours.

This advance is a loan of Rs. 5 lakhs granted by Government of India to the State Government and is repayable by the Executive Engineer, Contract Division in three annual equated instalments of principal and interest @ 3½ per cent. in a period of 6 years. The first instalment of repayment will commence after a period of 3 years. For the first three years only simple interest will be charged.

(lxi) *Advances for payment of undisbursed balances of loan lost from Departmental Safe in Barrackpore Sub-Treasury—*

The advance was paid to the District Magistrate, 24-Parganas to meet the claims of the payees in respect of an amount included in Rs. 1,41,130 lost from the Departmental Safe embedded in the Barrackpore Sub-Treasury buildings. The case of loss is under police investigation, but pending final findings and decision in the case, it was necessary to make payment to the payees.

(lxii) *Advances in connection with the visit of the Emperor of Ethiopia—*

The advance was granted to the Assistant Director of Publicity I for meeting emergent expenditure in connection with the visit of His Majesty the Emperor of Ethiopia in Calcutta.

(lxiii) *Advances to the Collector of Murshidabad in connection with an appeal case—*

The advance was granted to the Collector of Murshidabad for making deposit in the Court of the Subordinate Judge of Murshidabad in obedience to the order passed by the Court.

(lxiv) *Advances for promotion of education among educationally backward classes—*

This balance represents an erroneous adjustment which has since been settled in accounts for 1957-58.

Forest Advances *Dr. Rs. 1,269*

104. Advances made to the disbursing officers of the Forest Department for meeting contingent and other expenditure in their respective ranges are recorded under this head.

Permanent Advances **Dr. Rs. 14,18,896**

105. The balance includes Rs. 6,68,468 relating to the separated departments transferred to the Pay and Accounts Office, in respect of which there are certain discrepancies between the ledger and broadsheet balances which are under settlement. In respect of the remaining portion of the balance, discrepancies amounting to Rs. 34,428 have also been noticed, which are in course of reconciliation.

The balances have not been accepted by the officers concerned in eighty-five cases.

A sum of Rs. 2,500 was written-off as irrecoverable.

Accounts with the Reserve Bank Dr. Rs. 9,621

106. The receipts and payments on account of the Reserve Bank appearing in the Government Accounts are in the first instance credited or debited to this head pending clearance with the Bank. The above balance, which is the net result of such transactions, represents the amount due from the Reserve Bank on the 31st March 1957.

Accounts with the Government of Burma Dr. Rs. 5,96,277

107. The balance represents the net result of the debits and credits of the transactions passing between the Government of Burma and the Government of West Bengal awaiting clearance through the Reserve Bank of India, Calcutta. Out of the outstanding balance, Rs. 5,88,276 relates to the Prepartition period and is under correspondence.

Accounts with the Government of Pakistan Dr. Rs. 9,44,298

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

Suspense—

Investments	Dr. Rs. 7,36,27,898
Other Items	Cr. Rs. 5,49,30,757

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

Investments—

	Cr. Rs.	Dr. Rs.
Suspense Accounts	7,36,27,898

Other Items—

(i) Suspense Accounts	4,27,72,803	5,21,53,356
(ii) Cheques and Bills	6,45,23,502	..
(iii) Departmental and Similar Accounts . . . . .	..	2,12,192

Total—Other Items 10,72,96,305 5,23,65,548

Net Cr. Rs. 5,49,30,757

Investment—

Suspense Account—Cash Balance Investment . . . Dr. Rs. 7,36,27,898

110. The balance under this head comprises three different types of investments amounting to Rs. 45,02,250, Rs. 5,91,89,992 and Rs. 99,35,656 respectively. The first one represents the market value of securities held by the Government of Bengal on account of the Reserve Fund of the Official Assignee, the Steam Boilers Inspection Fund and the Suitors' Fund as it stood on the 31st March, 1940, when the securities, which were previously kept outside the Government accounts, were brought within the accounts, and the market value (as on the 31st March, 1944) of the securities worth Rs. 13,900 purchased in 1943-44 on account of the Suitors' Fund. The market value of the securities in hand on the 31st March 1957 was Rs. 36,73,172 which, however, includes Rs. 1,78,700 representing face and redemption value of securities originally held by the Reserve Bank of India on account of Unclaimed dividend Reserve Fund Account of the Official Assignee, redeemed by the Bank in 1955-56 but not yet adjusted in the accounts for want of Government orders.

The remaining two represent investments in three-month Government of India Treasury Bills and Securities respectively purchased during the year out of the surplus cash balance available for short term investment.

Other Items—

	<i>Cr. Rs.</i>	<i>Dr. Rs.</i>
(1) <i>Suspense Accounts</i>	<i>4,27,72,803</i>	<i>5,21,53,356</i>

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

	<i>Cr. Rs.</i>	<i>Dr. Rs.</i>
<i>Suspense Accounts—</i>		
Objection Book Suspense	1,38,24,847	54,18,984
Recoveries of Service Payments	1,78,236	..
Departmental Adjusting Account	19,21,264	9,68,401
English Stores Suspense Account . . . . .	..	—26,642
Pay and Accounts Office Suspense	72,63,061	2,56,31,296
Reserve Bank Suspense (Headquarters) . . . . .	..	—76,39,320
<i>Central Accounts Office—</i>		
Reserve Bank Suspense . . . . .	..	4 61,931
Undivided Bengal Suspense	1,95,85,395	2,72,37,346
Deposit Account with the State Bank of India . . . . .	..	1,01,360
Total	<u>4,27,72,803</u>	<u>5,21,53,356</u>

<i>Objection Book Suspense</i>	} Cr. Rs. 1,38,24,847 Dr. Rs. 54,18,984

112. The entries under this head represent transactions which due to insufficient information or other reasons cannot be allocated to the proper heads of account. They also include transactions made on behalf of third parties. The clearance of these items is watched through Objection Books and Broad-sheets. There are discrepancies amounting to Rs. 2,43,476 and Rs. 4,86,439 in respect of the credit and debit balances, respectively, between the ledger balances and those of the broadsheets. These relate to the year under review and are under reconciliation. Out of the outstanding balances a sum of Rs. 4,38,373 in respect of the credit, has since been adjusted, and the rest is under settlement. The debit balances include Rs. 8,79,838 pertaining to the pre-merger Cooch Behar State which has since been settled.

<i>Recoveries of Service Payments</i>	Cr. Rs. 1,78,236
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113. Recoveries of payments made in course of audit are taken in first instance to this head and thereafter finally brought to account. The outstanding balance is in course of settlement.

<i>Departmental Adjusting Account</i>	} Cr. Rs. 19,21,264 Dr. Rs. 9,68,401

114. This suspense head is intended for recording at the first instance the debits and credits relating to the various Revenue and Service heads appearing in the Treasury Accounts or passed on from other States pending clearance by final adjustment in the respective Departmental Accounts. The balances represent the amount of such debits and credits which could not be adjusted during the year for want of details and vouchers. Out of the outstanding credit and debit balances sums of Rs. 23,071 and Rs. 3,38,621 respectively have since been adjusted in the accounts for 1957-58. The rest are in course of adjustment.

<i>English Stores Suspense Account</i>	Dr. Rs. —26,642
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115. Debits and credits on account of English Stores which appear in the Remittance Accounts and which are required to be adjusted fully in the Indian Accounts are taken under this head if they cannot be finally adjusted under the appropriate heads at once. The settlement of the balance is under correspondence with the High Commissioner for India, London.

<i>Pay and Accounts Office Suspense</i>	} Cr. Rs. 72,63,061 Dr. Rs. 2,56,31,296

116. Transactions passed on between this Accounts Office and the Pay and Accounts Office are initially recorded under this head pending final settlement by cheques or Bank drafts as the Pay and Accounts Officer has no exchange or settlement accounts with any other Accounts Officer. The balances are in course of settlement.

Reserve Bank Suspense—Headquarters Dr. Rs. —76,39,320

Debits and Credits appearing in the Bank scrolls on account of cash settlement of inter-departmental and inter-Government transactions involving on one side a separated Pay and Accounts office are recorded under this head pending adjustment of the account received from the other party. The items have mostly been since adjusted and the remaining balance is under correspondence. The minus balance is due to adjustment of the account, the cash settlement of which could not be effected during the same financial year.

Central Accounts Office—

Reserve Bank Suspense Dr. Rs. 4,61,931

117. Transactions passed on from other Accounts Offices through the Inter-State Settlement Accounts are initially recorded under this head on receipt of intimation from the Reserve Bank of India, Calcutta, pending final adjustment under the relevant heads. Most of the items have since been adjusted and the rest are in course of adjustment.

<i>Undivided Bengal Suspense</i>	}	<i>Cr. Rs. 1,95,85,395</i>
	}	<i>Dr. Rs. 2,72,37,346</i>

118. This head represents receipts and payments made to or by the Government of West Bengal on account of the arrear dues of and claims against undivided Bengal. The balances shown above are to be taken into account in the financial settlement with East Bengal. Debt head transactions adjusted under this head excepting a few items have since been transferred to the relevant debt heads in the accounts of the Government of West Bengal. Necessary action is being taken for the transfer of the residual items.

Deposit Account with the State Bank Dr. Rs. 1,01,360

119. Transactions under this head represent the advances placed from time to time at the disposal of the Controller of Finance, Government of West Bengal, in the Cash Credit account with the State Bank of India and their withdrawal therefrom in connection with food procurement operations. Amounts placed with the State Bank on this account are debited to this deposit head and on receipt of compiled accounts from the Controller of Finance, adjustments are made under the capital head by credit to this head. The above debit balance represents the amount lying in the State Bank in excess of requirements.

(ii) *Cheques and Bills—*

Pre-audit cheques Cr. Rs. 6,45,23,502

120. The balance is composed of (i) Rs. 2,43,61,676 and (ii) Rs. 4,01,61,826, representing the value of the cheques issued by the Accountant General and the Pay and Accounts Officer, West Bengal, respectively, but remaining unpaid on the 31st March 1957. Cheques aggregating Rs. 12,90,153 and

Rs. 5,39,340 respectively have not yet been cashed. In respect of item (ii) there is a discrepancy of Rs. 43,306 between the ledger balance as shown above and that in the register of outstanding cheques which is in course of adjustment.

(iii) *Departmental and Similar Accounts—*

Civil Departmental Balances *Dr. Rs.* 2,12,192

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

	Dr. Rs.
Sealdah Small Causes Court	5,743
Public Works Cash Balance	88,020
Sanitary Works Cash Balance	19,529
Construction Board Cash Balance	11,193
Chaklajat Cash Balance	74,369
P. W. D. (Cooch Behar) Cash Balance	17,156
Forest	2,470
Cash balance (P.A.O., R. & R.)	—6,288
Total	2,12,192

122. These are cash balances in the hands of the several disbursing officers of different departments. They do not form part of the general cash balance of Government. There are certain discrepancies between the ledger and broadsheet balances as well as those intimated by the disbursing officers in respect of Public works and sanitary works Cash Balances arising out of mispostings in accounts, which are under settlement. The Chaklajat and P. W. D. (Cooch Behar) Cash Balances have not yet been acknowledged.

The amount under cash balance (P. A. O., R. & R.) has since been settled in accounts for 1957-58.

SECTION T.—REMITTANCES

Dr. Rs. 4,07,26,558

I.—Remittances within India—

123. This head consists of—

	Cr. Rs.	Dr. Rs.
Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller.	..	3,41,98,383
Reserve Bank of India Remittances	13,89,188	..
Adjusting Account between Central and State Governments.	..	75,78,548
Adjusting Account with Railways . . . . .	..	3,47,442
Inter-State Suspense Account	8,627	..
Total	13,97,815	4,21,24,373
	Net Dr. Rs.	4,07,26,558

Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General or Comptroller

Dr. Rs. 3,41,98,383

124. The following are the details :—

1. Forest Remittances	Cr. Rs.	8,96,066
2. Public Works Remittance	Dr. Rs.	1,69,02,710
3. Transfers between Public Works Officers	Dr. Rs.	1,82,36,059
4. Judicial Remittances	Cr. Rs.	41
5. Pay and Accounts Office Remittances	Cr. Rs.	44,279

(Net) Total	Dr. Rs.	3,41,98,383

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

Reserve Bank of India Remittances Cr. Rs. 13,89,188

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

The balance includes an excess credit of Rs. 2 and an outstanding amount of Rs. 8,87,790 relating to Pre-partition period for which proper details are not available and may have to be eventually written-off. The rest of the balance which includes net credits of Rs. 12, Rs. 172, Rs. 265, Rs. 56, Rs. 3,85,231 and Rs. 1,27,594 relating to the years 1951-52, 1952-53, 1953-54, 1954-55, 1955-56 and 1956-57 respectively and net debits of Rs. 115, Rs. 10,617 and Rs. 1,202 relating to the years 1947-48, 1949-50 and 1950-51 respectively, is in course of settlement. The discrepancy of Rs. 2 has since been settled.

Adjusting Account between Central and State

Governments **Dr. Rs. 75,78,548**

Adjusting Account with Railways **Dr. Rs. 3,47,442**

Inter State Suspense Account **Cr. Rs. 8,627**

127. The first head records transactions between the Central Government and the Government of West Bengal, the second between the Government of West Bengal and the Railways and the third between the Government of West Bengal and other State Governments requiring settlement through the Reserve Bank of India, Calcutta. The balances represent the outstanding amounts for which settlement could not be carried out in the Reserve Bank's accounts for the year 1956-57. The outstanding balance against the head "Adjusting Account between Central and State Governments" has since been cleared. In the other two cases outstanding debit balances amounting to Rs. 13,196 and Rs. 3,725, respectively, pertaining to Pre-partition period, are only outstanding, the rest have been cleared.

SECTION W.—CASH BALANCE **Dr. Rs. 5,70,71,443.**

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

	Rs.
Cash in Treasuries	34,95,285
Deposits with the Reserve Bank	5,46,39,399
Remittance in transit	—10,63,241

129. The treasury balances have all been agreed with those in the consolidated Cash Balance Report for March, 1957 which has been verified by the Currency Officer. The balance in deposit with the Reserve Bank agrees with that shown in the statement of balances received from the Central Accounts Office of the Reserve Bank of India, Calcutta. Certain discrepancies, however, occurred between the balances shown against "Remittances in transit" and those certified by the Currency Officer, which are under settlement.

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

II.—Accounts.

No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS.

Heads of Receipts.	Actuals for 1956-57.	Heads of Disbursements.	Actuals for 1956-57.
1	2	3	4
PART I.—CONSOLIDATED FUND.			
	Rs.		Rs.
Total Revenue as per Account No. 3 of Part A	57,61,14,254	Total expenditure as per Account No. 3 of Part A	91,55,69,143
N.—PUBLIC DEBT INCURRED—			
Permanent Debt	7,11,46,100	N.—PUBLIC DEBT DISCHARGED—	
Floating Debt . . . . .	..	Permanent Debt . . . . .	..
Loans from the Central Government	27,48,00,936	Floating Debt . . . . .	..
Total—Public Debt incurred	34,59,47,036	Loans from the Central Government	1,12,87,157
P.—LOANS AND ADVANCES BY STATE GOVERNMENTS —			
Loans to Local Funds, Private Parties, etc.	1,32,76,600	Total—Public Debt discharged	1,12,87,157
Loans to Government Servants	3,13,225	P.—LOANS AND ADVANCES BY STATE GOVERNMENTS—	
Total—Loans and Advances by State Governments	1,35,89,825	Loans to Local Funds, Private Parties, etc.	8,44,97,219
Total—Consolidated Fund	93,56,51,115	Loans to Government Servants	2,72,116
		Total—Loans and Advances by State Governments	8,47,69,335
		Total—Consolidated Fund	1,01,16,25,635

PART II.—CONTINGENCY FUND.

Contingency Fund	4,00,00,000	Contingency Fund
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PART III.—PUBLIC ACCOUNT.

R.—UNFUNDED DEBT INCURRED— State Provident Funds	1,47,53,035	R.—UNFUNDED DEBT DISCHARGED— State Provident Funds	1,09,99,032
Total—Unfunded Debt incurred	1,47,53,035	Total—Unfunded Debt discharged	1,09,99,032

S.—DEPOSITS AND ADVANCES—

Deposits bearing interest—

Depreciation Reserve Fund of Government Commercial concerns.	17,51,316	Depreciation Reserve Fund of Government Commercial concerns.	15,00,000
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Reserve Fund—Transport	20,000		
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Deposits not bearing interest—
Sinking Funds

Sinking Funds	1,15,06,864	<i>Deposits not bearing interest—</i> Sinking Funds	1,23,00,000
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West Bengal Famine Insurance Fund	20,00,000	West Bengal Famine Insurance Fund	19,87,812
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Depreciation Reserve Fund—Government Presses	2,86,372	Depreciation Reserve Fund—Government Presses	1,59,136
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Reserve Fund for the protection of Sugar Industry	Reserve Fund for the protection of Sugar Industry	69,106
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Fund for promotion of Education amongst educationally backward classes.	11,50,000	Fund for promotion of Education amongst educationally backward classes.	11,50,000
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General Reserve Fund for Cooch-Behar	1,75,417	General Reserve Fund for Cooch-Behar	17,16,156
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Part III—Carried over	1,69,49,969	Part III—Carried over	1,88,82,210
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Parts I & II—Carried over	1,47,53,035	Parts I & II—Carried over	1,09,99,032
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Parts I & II—Carried over	97,56,51,115	Parts I & II—Carried over	1,01,16,27,635
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Part III—Carried over

Parts I & II—Carried over

No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS—*contd.*

Heads of Receipts.	Actuals for 1956-57.	Heads of Disbursements.	Actuals for 1956-57.
1	2	3	4

PART III.—PUBLIC ACCOUNT—*concl'd.*

	Rs.		Rs.
Parts I & II—Brought forward	97,56,51,115	Parts I & II—Brought forward	1,01,16,25,635
Part III—Brought forward	1,69,49,969	Part III—Brought forward	1,88,82,210
	1,47,53,035		1,09,99,032
S.—DEPOSITS AND ADVANCES— <i>concl'd.</i>		S.—DEPOSITS AND ADVANCES— <i>concl'd.</i>	
<i>Deposits not bearing interest—contd.</i>		<i>Deposits not bearing interest—contd.</i>	
Deposits of Local Funds	10,90,78,193	Deposits of Local Funds	10,65,86,422
Civil Deposits	13,24,65,037	Civil Deposits	13,47,62,922
Other Accounts	27,53,219	Other Accounts	42,50,876
<i>Advances not bearing interest—</i>		<i>Advances not bearing interest—</i>	
Departmental Advances	3,33,64,996	Departmental Advances	3,59,21,665
Permanent Advances	74,843	Permanent Advances	1,11,335
Accounts with Part B States	25,527	Accounts with Part B States	22,494
Accounts with the Government of Burma	21	Accounts with the Government of Burma	7,911
Accounts with the Government of Pakistan	35,800	Accounts with the Government of Pakistan	4,062
Accounts with the Reserve Bank	38,551	Accounts with the Reserve Bank	41,145

<i>Suspense—</i>					
<i>Suspense Accounts</i>	21,53,01,387				27,06,11,088
<i>Cheques and Bills</i>	50,68,19,804				50,38,77,737
<i>Departmental and similar Accounts</i>	8,65,988				7,64,013
<i>Miscellaneous</i>	850				6,132
				Total—Deposits, etc.	1,07,58,40,013
T.—REMITTANCES—					
Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller.	1,04,55,61,109				1,06,04,37,815
Adjusting Account between Central and State Governments.	—9,41,835				70,81,224
Adjusting Account with Railways	2,849				3,31,989
Inter-State Suspense Accounts	5,059				—1,02,854
Reserve Bank of India Remittances	6,05,25,967				6,06,64,068
				Total—Remittances	1,12,84,12,242
				Total—Public Account	2,21,52,51,287
				Total—Disbursements	3,22,68,76,922
W.—(OPENING) CASH BALANCE—					
Cash in Treasuries	56,46,319				34,95,285
Deposits with the Reserve Bank	(a)16,79,69,512				5,46,39,399
Remittances in transit	—29,98,950				—10,63,241
				Total	5,70,71,443
				GRAND TOTAL	3,28,39,48,365
W.—(OPENING) CASH BALANCE—					
Cash in Treasuries					
Deposits with the Reserve Bank					
Remittances in transit					
				Total	
				GRAND TOTAL	3,28,39,48,365

(a) See Page 105, Para. 8.

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1956-57 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

—	On 31st March 1956.	On 31st March 1957.	Increase (+) Decrease (—) in the year ended 31st March 1957.
1	2	3	4
	Rs.	Rs.	Rs.
CAPITAL AND OTHER EXPENDITURE.			
Commercial Departments—			
Irrigation	3,71,27,004	4,17,99,721	+46,72,717
Industrial Development Programme	70,17,951	84,70,121	+14,52,170
Multi-purpose River Schemes .	61,22,39,026	71,80,80,577	+10,58,40,951
Road and Water Transport Schemes	3,07,09,936	3,90,24,859	+83,14,923
Electricity Schemes	1,28,13,275	1,28,13,275	..
Total—Commercial Departments	69,99,07,792	82,01,88,553	+12,02,80,761
Other Departments—			
Other Accounts	26,75,02,713	35,07,83,575	+8,32,80,862
Total—Other Departments .	26,75,02,713	35,07,83,575	+8,32,80,862
Total—Capital Expenditure .	96,74,10,505	1,17,09,72,128	+20,35,61,623
Loans and Advances—			
Loans to Local Funds, Private Parties, etc.	(a)38,07,45,453	45,19,66,072	+7,12,20,619
Loans to Government Servants .	(a)5,37,314	4,96,205	—41,109
Total—Loans and Advances .	(a)38,12,82,767	45,24,62,277	+7,11,79,510
Total—Capital and other expenditure	(a)1,34,86,93,272	1,62,34,34,405	+27,47,41,133
<i>Deduct</i> —Contribution from Revenue and Contingency Fund for Capital Expenditure debitable to Revenue.	—45,63,040	—45,63,040	..
Net Capital and other expenditure (outside the Revenue Account).	1,34,41,30,232	1,61,88,71,365	+27,47,41,133

(a) Differs from the previous year's closing balance by reason of correction since made. See foot-note on page 197.

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1956-57 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl'd.*

—	On 31st March 1956.	On 31st March 1957.	Increase (+) Decrease (—) in the year ended 31st March 1957.
1	2	3	4
PRINCIPAL SOURCES OF FUNDS.			
Debt—			
Permanent Debt	14,93,95,500	22,05,41,600	+7,11,46,100
Floating Debt . . . . .	..	..	..
Loans from the Central Government	1,36,60,70,123	1,62,95,63,902	+26,35,13,779
Unfunded Debt	6,45,60,113	6,83,14,116	+37,54,003
Total—Outstanding Debt	1,58,00,05,736	1,91,84,19,618	+33,84,13,882
Contingency Fund	1,00,00,000	5,00,00,000	+4,00,00,000
Sinking Funds and Reserve Funds	3,36,56,888	4,40,24,725	+1,03,67,837
Net Balance under Deposits, Advances, etc., other than those shown separately.	14,61,11,262	15,91,08,004	+1,29,97,342
Remittances	—1,74,67,464	—4,07,26,558	—2,32,59,094
Total—Debt and other obligations]	1,75,23,06,422	2,13,08,26,389	+37,85,19,967
Deduct—Cash balance]	(a)17,06,16,881	5,70,71,443	—11,35,45,438
„ Investments	2,33,06,362	10,47,32,088	+8,14,25,726
Net Provisions of Funds	1,55,83,83,179	1,96,90,22,858	+41,06,39,679

(a) Differs from the previous year's closing balance by reason of correction since made on account of transfer of Purulia. "

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

Description of Debt.	Amount on 1st April 1956.	Additions during the year.	Discharges during the year.	Amount on 31st March 1957.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
I. PUBLIC DEBT.				
Permanent Debt . . .	14,93,95,500	7,11,46,100	..	22,05,41,600
Floating Debt—				
Other Floating Loans . . .	..	..	..	..
Loans from the Central Government.	1,36,60,50,123	27,48,00,936	1,12,87,157	1,62,95,63,902
Total—Public Debt . . .	1,51,54,45,623	34,59,47,036	1,12,87,157	1,85,01,05,502
II.—UNFUNDED DEBT.				
State Provident Funds—				
General Provident Fund . . .	5,71,31,034	1,31,49,939	98,18,193	6,04,62,780
Indian Civil Service Provident Fund.	22,61,870	2,66,970	3,18,362	22,10,478
Indian Civil Service (Non-European Members) Provident Fund.	10,27,513	84,763	1,10,982	10,01,294
Contributory Provident Fund	41,30,650	3,78,792	6,18,283	38,97,159
All India Services Provident Fund.	..	8,72,571	1,30,166	7,42,405
Other Miscellaneous Provident Funds—				
Non-pensionable Officers' Provident Fund.	3,046	..	3,046	..
Total—Unfunded Debt . . .	6,45,60,113	1,47,53,035	1,09,99,032	6,83,14,116
Total—Debt and other interest-bearing obligations.	1,58,00,05,736	36,07,00,071	2,22,86,189	1,91,84,19,618

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

I.—Depreciation Reserve Fund of Government Bus Services.

	Rs.		Rs.
Balance on 1st April, 1956 .	52,39,209	Amount expended to meet the cost of renewals and replacements.	15,00,000
Amount appropriated from revenue.	17,51,316	Balance on 31st March, 1957	54,90,525
Total .	69,90,525	Total .	69,90,525

IA.—Reserve Fund—Transport.

	Rs.		Rs.
Balance on 1st April, 1956 .	20,000	Amount Expended . . .	..
Receipts	20,000	Balance on 31st March, 1957	40,000
Total .	40,000	Total .	40,000

II.—Depreciation Reserve Fund for Electricity.

	Rs.		Rs.
Balance on 1st April, 1956 .	5,72,800	Amount expended to meet the cost of renewals and replacement.	..
Amount appropriated from Revenue.	..	Balance on 31st March, 1957	5,72,800
Total .	5,72,800	Total .	5,72,800

III.—Sinking Fund.

SINKING FUND.

	Rs.		Rs.
Balance on 1st April, 1956 .	1,62,38,684	Amount Expended . . .	..
Amount Contributed by the State.	1,15,66,864	Balance on 31st March, 1957	2,78,05,548
Total .	2,78,05,548	Total .	2,78,05,548

INVESTMENT ACCOUNT.

	Rs.		Rs.
Balance on 1st April, 1956 .	1,52,21,600	Amount realised . . .	..
Amount invested . . .	1,23,00,000	Balance on 31st March, 1957	2,75,21,600
Total .	2,75,21,600	Total .	2,75,21,600

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

IV.—West Bengal Famine Insurance Fund.

A.—FAMINE INSURANCE FUND.

	Rs.		Rs.
Balance on 1st April, 1956 .	24,333	Payment from the Fund .	..
Transfer from the Revenue Account.	..	Purchases of securities .	19,87,812
Interest receipts . . .	12,266	Balance on 31st March, 1957	36,521
Sale of securities . . .	19,87,734		
Total .	20,24,333	Total .	20,24,333

B.—INVESTMENT ACCOUNT.

	Rs.		Rs.
Balance on 1st April, 1956] .	14,90,421	Sales on securities . . .	19,87,734
Purchase of securities . . .	19,87,812	Balance on 31st March, 1957	14,90,499
Total .	34,78,233	Total .	34,78,233
Balance on 31st March, 1957—			
Cash			36,521
Investment			14,90,499
		Total .	15,27,020
Nominal value of the securities held			10,10,600
Market value as on the 31st March, 1957			9,51,859

V.—Reserve Fund for Protection of Sugar Industry.

	Rs.		Rs.
Balance on 1st April, 1956 .	69,106	Expenditure during the year	69,106
Amount contributed by the State Government	..	Balance on 31st March, 1957	..
Total .	69,106	Total .	69,106

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

VI.—Depreciation Reserve Fund for Government Presses.

	Rs.		Rs.
Balance on 1st April, 1956 .	8,29,522	Amount expended to meet the cost of renewals and replacements.	1,59,136
Amount appropriated from revenue.	2,86,372	Balance on 31st March, 1957	9,56,758
Total .	<u>11,15,894</u>	Total .	<u>11,15,894</u>

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

	Rs.		Rs.
Balance on 1st April, 1956 .	..	Expenditure during the year	11,50,000
Amount contributed by the State Government.	11,50,000	Balance on 31st March, 1957	..
Total .	<u>11,50,000</u>	Total .	<u>11,50,000</u>

VIII.—General Reserve Fund for Cooch Bihar.

(See para. 48, on page 149)

GENERAL RESERVE FUND.

	Rs.		Rs.
Balance on 1st April, 1956 .	91,72,813	Payments from the Fund .	17,16,166
Receipts	1,75,417	Balance on 31st March, 1957	76,32,074*
Total .	<u>93,48,230</u>	Total .	<u>93,48,230</u>

INVESTMENT ACCOUNT.

	Rs.		Rs.
Balance on 1st April, 1956 .	20,92,091	Amount realised . . . . .	..
Amount invested in the Bank, etc.	..	Balance on 31st March, 1957	20,92,091
Total .	<u>20,92,091</u>	Total .	<u>20,92,091</u>

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

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

IX.—Subventions from Central Road Fund.

	Rs.		Rs.
Balance on 1st April, 1956 .	13,46,015	Amount of expenditure during the year.	37,97,723
Amount allotted from the Central Road Fund.	27,70,632	Balance on 31st March, 1957	3,18,924
Total .	41,16,647	Total .	41,16,647

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

	Rs.		Rs.
Balance on 1st April, 1956 .	18,156	Expenditure during the year	..
Amount contributed by the Indian Central Jute Committee.	..	Balance on 31st March, 1957	18,156
Total .	18,156	Total .	18,156

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

	Rs.		Rs.
Balance on 1st April, 1956 .	2,07,901	Amount expended on various researches.	1,68,078
Amount contributed by the Indian Council of Agricultural Research.	2,55,711	Balance on 31st March, 1957	2,95,534
Total .	4,63,612	Total .	4,63,612

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

	Rs.		Rs.
Balance on 1st April, 1956 .	1,16,183	Expenditure during the year	45,912
Amount contributed by the Committee.	46,645	Balance on 31st March, 1957 .	1,16,916
Total .	1,62,828	Total .	1,62,828

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

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

	Rs.		Rs.
Balance on 1st April, 1956 .	62,30,388	Amount expended on the scheme.	..
Amount contributed by the Central Government.	..	Balance on 31st March, 1957	62,30,388
	<hr/>		<hr/>
Total .	62,30,388	Total .	62,30,388
	<hr/>		<hr/>

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

	Rs.		Rs.
Balance on 1st April, 1956 ; .	2,03,335	Amount expended on the various schemes.	1,07,528
Amount contributed by the Central Silk Board.	—95,807	Balance on 31st March, 1957	..
	<hr/>		<hr/>
Total . .	1,07,528	Total .	1,07,528
	<hr/>		<hr/>

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

	Rs.		Rs.
Balance on 1st April, 1956 .	24,432	Amount expended . . .	18,810
Amount contributed by the Committee.	78,498	Balance on 31st March, 1957 .	84,120
	<hr/>		<hr/>
Total .	1,02,930	Total .	1,02,930
	<hr/>		<hr/>

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

	Rs.		Rs.
Balance on 1st April, 1956 .	78,696	Amount expended . . .	17,470
Amount contributed by the Central Tea Board.	29,310	Balance on 31st March, 1957	90,536
	<hr/>		<hr/>
Total .	1,08,006	Total	1,08,006
	<hr/>		<hr/>

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

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

	Rs.		Rs.
Balance on 1st April, 1956 .	16,018	Amount expended . . .	4,656
Amount contributed by the Council.	4,425	Balance on 31st March, 1957	15,787
	<hr/>		<hr/>
Total .	20,443	Total .	20,443
	<hr/>		<hr/>

XVIII.—Deposit Account of Grant made by the Indian Central Coconut Committee.

	Rs.		Rs.
Balance on 1st April, 1956 .	10,816	Amount expended . . .	11,186
Amount contributed by the Committee.	2,524	Balance on 31st March, 1957	2,154
	<hr/>		<hr/>
Total .	13,340	Total .	13,340
	<hr/>		<hr/>

XIX.—Deposit Account of Grant made by the Indian Central Arccanut Committee.

	Rs.		Rs.
Balance on 1st April, 1956 .	15,028	Amount expended . . .	9,426
Amount contributed by the Committee.	37,176	Balance on 31st March, 1957	42,778
	<hr/>		<hr/>
Total .	52,204	Total .	52,204
	<hr/>		<hr/>

XX.—Deposit Account of Local Development Works Grant Fund.

	Rs.		Rs.
Balance on 1st April, 1956 .	6,03,649	Amount expended . . .	70,087
Amount contributed by the Committee.	—3,75,896	Balance on 31st March, 1957	1,57,666
	<hr/>		<hr/>
Total .	2,27,753	Total .	2,27,753
	<hr/>		<hr/>

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

Major and Minor Heads of Account.	Balance on 1st April 1956.		Amount advanced during the year.		Total.		Amount repaid during the year.		Balance on 31st March 1957.		Interest received and credited to revenue.	
	1	2	3	4	5	6	7	8	9	10	11	12
LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.—												
Loans to Presidency Corporations, Port Trusts and other Port Funds.		1,08,69,738	..	1,08,69,738	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Loans to Municipalities		66,82,684	3,50,895	70,33,579	65,98,655	1,85,982	4,34,924	65,98,655	1,02,81,335	6,27,290		
Loans to District and other Local Fund Committees		49,27,933	3,21,000	52,48,933	3,64,117	11,082	3,64,117	48,84,816				
Advances to Cultivators		2,28,05,297	1,86,08,114	4,14,13,411	74,77,293	7,58,033	74,77,293	3,39,36,118				
Advances under Special Laws		28,81,531	8,49,140	37,30,671	231		231	37,30,440				
Miscellaneous Loans and Advances		5,04,10,504	2,38,23,073	7,42,33,577	35,70,224	4,74,813	35,70,224	7,06,63,353				
Loans and Advances to displaced persons		(a)27,90,27,395	3,51,02,082	31,41,29,477	5,47,875	94,002	5,47,875	31,35,81,602				
Loans under Community Development Projects		31,40,371	54,42,915	85,83,286	2,93,533	42,432	2,93,533	82,89,753				
Total		(a)38,07,45,453	8,44,97,219	46,52,42,672	1,32,76,600	20,93,574	1,32,76,600	45,19,66,072				
LOANS TO GOVERNMENT SERVANTS—												
House-building advances		2,93,737	1,44,322	4,38,059	1,68,023	12,891	1,68,023	2,70,036				
Advances for purchase of motor Conveynances		2,28,652	95,724	3,24,376	1,24,237	8,929	1,24,237	2,00,139				
Advances for purchase of other conveyances		(a)13,163	24,212	37,375	18,998	278	18,998	18,377				
Passage advances		1,762	5,500	7,262	1,579	730	1,579	5,683				
Other advances		..	2,358	2,358	388	52	388	1,970				
Total		(a)5,37,314	2,72,116	8,09,430	3,13,225	22,880	3,13,225	4,96,205				
GRAND TOTAL		(a)38,12,82,767	8,47,69,335	46,60,52,102	1,35,89,825	21,16,454	1,35,89,825	45,24,62,277				

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

APPENDIX I.

Statement showing the year-wise break-ups of outstanding receipts from Irrigation Schemes declared as commercial.

(See also paragraph 8 at pages 22-23)

Year.	Damodar Canal.	Eden Canal.	Midnapore Canal.	Mayurakshi Reservoir Project.	Bakreswar Canal.	Total.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1929-30 . . .	..	.	84	..	..	84
1930-31 . . .	..	58	56	..	..	114
1931-32 . . .	..	120	140	..	..	260
1932-33 . . .	..	794	162	..	..	956
1933-34 . . .	..	863	46	..	..	909
1934-35 . . .	252	809	63	..	..	1,124
1935-36 . . .	1,192	978	42	..	..	2,212
1936-37 . . .	508	686	74	..	..	1,268
1937-38 . . .	753	142	77	..	..	972
1938-39 . . .	303	185	213	..	..	701
1939-40 . . .	1,041	415	115	..	..	1,571
1940-41 . . .	1,628	673	948	..	..	3,249
1941-42 . . .	1,462	557	178	..	..	2,197
1942-43 . . .	1,989	1,061	179	..	..	3,229
1943-44 . . .	3,535	60	211	..	..	3,806
1944-45 . . .	4,341	7,060	187	..	..	11,588
1945-46 . . .	8,677	2,457	28	..	..	11,162
1946-47 . . .	9,396	3,355	205	..	..	12,956
1947-48 . . .	9,102	3,874	686	..	..	13,662
1948-49 . . .	12,046	4,225	701	..	..	16,972
1949-50 . . .	14,266	6,976	529	..	..	21,771
1950-51 . . .	16,664	6,850	271	..	..	23,785
1951-52 . . .	23,428	9,230	1,731	..	..	34,389
1952-53 . . .	48,106	13,743	3,102	..	..	64,951
1953-54 . . .	66,884	25,755	1,206	..	..	93,845
1954-55 . . .	1,12,033	17,880	..	33,378	..	1,63,291
1955-56 . . .	2,28,597	5,003	17,144	3,06,935	..	5,57,679
1956-57 . . .	4,95,774	71,367	26,667	7,464	4,422*	6,01,272 4,422
TOTAL . . .	10,61,977	1,85,176	55,045	3,47,777	4,422	16,54,397

*Break-up not shown.

APPENDIX II.

Statement showing the details of commitments at the end of 1956-57 in respect of schemes estimated to cost Rs. 1 lakh or more in each case (except those financed from Development grants).

(See Paragraph 11 of Part A of the Report on page 24.)

(Figures are in thousands of Rupees.)

Serial No.	Major Head of Account and name of scheme.	Amount of [sanctioned estimate.	Expenditure to end of 1955-56.	Expenditure during 1956-57.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 4 to 6).
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
DEBITABLE TO REVENUE ACCOUNT.						
<i>7.—Land Revenue.</i>						
1.	Revisional settlement Operations taken up for implementation of Estates Acquisition Scheme.	4,47,87	2,22,46	1,51,14	1,57,67	5,31,27(c)
<i>18—Other Revenue Expenditure Financed from Ordinary Revenues.</i>						
2.	Kunarkhali Khal Drainage Scheme.	(a)1,45	..	40	98	1,38
3.	Remodelling Amarshi Takavi Embankment.	5,28	4,20	80	28	5,28
4.	Silt clearance of Duniakhal and its branches.	5,54	2,64	7	2,43	5,14
5.	Silt clearance of H.T.C. Range I in Geonkhali Section during closure of 1957 under Tamluk Sub-Division.	(a)1,02	..	9	93	1,02
6.	Silt clearance of H.T.C. Range II in Kalinagar Section during closure of 1957 under Etamogra Sub-division.	(a)2,21	..	53	1,68	2,21
7.	Special repairs to damages to Midnapur weir caused by unprecedented flood of 1950.	(a)1,81	1,41	—2	20	1,59
8.	Drainage of Gobri bil and Chand bil in P.S. Tehatta, District Nadia.	1,60	1,26	5	19	1,50
9.	Silt clearance of Kodalkati Kata Khal Khal in Murshidabad District.	2,86	1,15	15	40	1,70

APPENDIX II—*contd.*

(Figures are in thousands of Rupees.)

Serial No.	Major Head of Account and name of scheme.	Amount of sanctioned estimate.	Expenditure to end of 1955-56.	Expenditure during 1956-57.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 4 to 6).
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
DEBITABLE TO REVENUE ACCOUNT						
<i>—contd.</i>						
<i>18.—Other Revenue Expenditure Financed from Ordinary Revenues—contd.</i>						
10.	Siliguri Town Protective Scheme.	(a)9,06	4,20	1,36	20	5,85
11.	Protection of right bank of river Mahananda near Phansidewa (1st Phase).	(a)1,03	76	—9	36	1,03
12.	Protection of the right bank of river Chell above railway line in P.S. Mal, District Jalpaiguri.	9,88	1,59	4,21	83	6,63
13.	Construction of retired Dharakuri Embankment in connection with the protection work on the right bank of river Jaldhaka.	(a)9,64	54	6,26	1,70	8,59
14.	Protection work on the left bank of river Balasui at Matigara.	(a)1,54	21	53	80	1,54
15.	Protection work on the right bank of river Mahananda opposite to Saktigarh Colony.	(a)2,57	50	97	1,10	2,57
16.	Protective works on the right bank of river Mahananda at Phansidewa (2nd Phase).	1,91	..	1,32	26	1,58
17.	Protection of Tufanganj Town from erosion of river Raidak.	(a)9,88	2,99	5,83	60	9,42
18.	Reconnaissance Survey and Hydrological observation of the upper catchment of the Teesta, Jaldhaka, Torá, Diana and other rivers in the District of Darjeeling, Sikkim and Bhutan.	(a)2,50	96	1,03	51	2,50

APPENDIX II—*contd.*

(Figures are in thousands of Rupees.)

Serial No.	Major Head of Account and name of scheme.	Amount of sanctioned estimate.	Expenditure to end of 1955-56.	Expenditure during 1956-57.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 4 to 6).
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
DEBITABLE TO REVENUE ACCOUNT						
<i>—contd.</i>						
<i>18.—Other Revenue Expenditure Financed from Ordinary Revenues—concl'd.</i>						
19.	Protecting Pulbazar area from erosion and flood by little Ranjit and Guhekhola in Darjeeling District.	1,16	..	60	56	1,16
20.	Reconnaissance Survey of the upper catchment of the River Teesta and other Rivers in North Bengal.	11,93	26	78	10,89	11,93
21.	Bhorakhal Irrigation Scheme	2,56	1,95	—3	64	2,56
<i>25.—General Administration.</i>						
22.	Rural and School Broadcasting Scheme.	28,34	12,90	2,21	13,23	28,34
23.	Folk entertainment Scheme .	2,59	2,34	1,64	2,44	6,42
<i>29.—Police.</i>						
24.	Construction of Thana Building at Jhargram, District Midnapore.	1,30	1,22	23	32	1,77
<i>30.—Ports and Pilotage.</i>						
25.	Scheme for the training of inland water transport crews.	8,60	6,56	99	1,05	8,60
26.	Scheme for the establishment of a repairing and servicing yard.	5,61	2,87	1,10	1,55	5,61
<i>39.—Public Health.</i>						
27.	National Water Supply and Sanitation (Urban) Scheme.	77,29	19,00	22,72	35,57	77,29

APPENDIX II—*contd.*

(Figures are in thousands of Rupees.)

Serial No.	Major Head of Account and name of scheme.	Amount of sanctioned estimate.	Expenditure to end of 1955-56.	Expenditure during 1956-57.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 4 to 6).
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
DEBITABLE TO REVENUE ACCOUNT						
<i>—contd.</i>						
<i>43.—Industries—Industries.</i>						
28.	Participation in the Government of India's Scheme for Technical and Vocational Training of Adult Civilians.	18,36	16,58	2,28	..	(c)18,86
<i>43.—Industries—Cottage Industries.</i>						
29.	Unemployment Relief Scheme	1,80	9,89	9	..	(c)9,98
30.	Running of six Demonstration Parties and one Central Workshop.	1,44	..	78 (Estimated)	1,54 (Estimated)	(c)2,32
<i>47.—Miscellaneous Departments—Fire Services.</i>						
31.	Scheme for replacement of essential appliances of the West Bengal Fire Services.	28,80	18,72	5,74	4,34	28,80
32.	Scheme for sinking large capacity tube-wells in Calcutta for Fire-fighting purposes.	36,11	4,61	2,01	29,49	36,11
<i>47.—Miscellaneous Departments excluding Fire Services.</i>						
33.	Jhikuakhal Irrigation Scheme.	(a)2,09	1,37	9	63	2,09
<i>50.—Civil Works.</i>						
34.	Construction of 9 sets of 2 units family quarters for Warders of the Berhampore Central Jail.	(a)1,71	22	19	1,30	1,71
35.	Construction of 1st floor of new Civil Court Building at Howrah	2,53	1,56	—2	20	1,74

APPENDIX II—contd.

(Figures are in thousands of Rupees.)

Serial No.	Major Head of Account and name of scheme.	Amount of sanctioned estimate.	Expenditure to end of 1955-56.	Expenditure during 1956-57.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 4 to 6).
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
DEBITABLE TO REVENUE ACCOUNT						
<i>—contd.</i>						
<i>50.—Civil Works—contd.</i>						
36.	Construction of a four storeyed barrack in the compound of Government House, Barrackpore for the accommodation of constables as a short term implementation of the long term.	(a)7,98	7,31	..	14	7,45
37.	Re-construction of Belgatchia Bridge.	(a)31,34	20,29	53	40	21,22
38.	Construction of 2nd Storey over the Circular Building of P. T. School.	(a)3,46	1,69	71	77	3,17
39.	Improvement of Roads from the Junction of Jadabpur Railway Station to Garia.	(a)1,60	1,31	..	29	1,60
40.	Improvement of R. M. Road from 30th to 57th mile.	(a)3,04	..	12	2,92	3,04
41.	Installation of an Automatic voting system in the Assembly Chamber.	3,50	3,38	1	15	(c)3,54
42.	Haringhata Gaighata Road .	(a)12,00	2,50	3,45	6,05	12,00
43.	Dhubulia Mayapur Road .	(a)3,98	99	1,24	1,75	3,98
44.	Improvement of Mathabhanga—Sitalkuchi Road.	(a)7,95	3,50	2,20	2,25	7,95
45.	Improvement of Ambari-Falakata Road.	(a)3,43	2,00	60	83	3,43
46.	Improvement to Dhulian Pakur Road.	(a)4,62	2,96	1,22	44	4,62
47.	Improvement to Musari Amrapara Road.	(a)2,32	1,80	31	21	2,32
48.	Construction of a bridge over Bagmari Khal in the 5th mile of Dhulian Pakur Road.	(a)1,70	..	21	1,40	1,70

APPENDIX II—*contd.*

(Figures are in thousands of Rupees.)

Serial No.	Major Head of Account and name of scheme.	Amount of sanctioned estimate.	Expenditure to end of 1955-56.	Expenditure during 1956-57.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 4 to 6).
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
DEBITABLE TO REVENUE ACCOUNT						
<i>—concl'd.</i>						
<i>50.—Civil Works—concl'd.</i>						
49.	Construction of Harishdampur Amta Road.	(a)2,21	1,50	24	47	2,21
50.	Construction of Panagar Illumbazar Road.	(a)7,88	4,83	74	2,31	7,88
51.	Construction of Bolepur Suri Road.	(a)9,13	5,80	1,64	1,69	9,13
52.	Construction of Rampurhat Dumka Road.	(a)3,15	1,15	99	1,01	3,15
53.	Metalling and Surface Dressing the Pursurah Arambagh Road.	(a)8,42	5,04	1,31	1,17	8,42
54.	Improvement of Kotalpur Arambagh Road.	(a)10,35	7,31	2,31	73	10,35
55.	Improvement to Contai Khejuri Road.	(a)4,55	2,01	1,61	93	4,55
56.	Improvement to Egra-Potashpur Road.	(a)6,37	1,49	3,17	1,71	6,37
57.	Construction of a bridge over river Silabati near Ghatal.	(a)6,75	..	36	6,39	6,75
<i>56.—Stationery and Printing.</i>						
58.	Expansion of Raj Bhawan Press (Capital cost only).	5,66	..	46	5,20	5,66
<i>57.—Miscellaneous—O t h e r Miscellaneous Expenditure.</i>						
59.	Renovation of barracks attached to the West Bengal National Volunteers' Training Centre, Halisahar.	1,60	..	..	3,37	(c)3,37
60.	Improvement of Tangra-bichi Zinkara Khal.	(a)5,58	4,67	27	1,80	(c)6,74
TOTAL—Debitable Revenue Account.		9,08,44	4,27,44	2,39,92	3,19,43	9,86,69

APPENDIX II—*contd.**(Figures are in thousands of Rupees.)*

Serial No.	Major Head of Account and name of scheme.	Amount of sanctioned estimate.	Expenditure to end of 1955-56.	Expenditure during 1956-57.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 4 to 6).
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
	DEBITABLE OUTSIDE THE REVENUE ACCOUNT.					
	<i>81.—Capital Account of Civil Works outside the Revenue Account.</i>					
61.	Construction of barrack on Lichubagan land for accommodation of constables of Howrah District.	3,96	35	25	3,36	3,96
62.	Extension of Howrah District Jail.	(a)5,07	..	8	4,99	5,07
63.	Construction of 40 family quarters at Lichubagan (now, construction of family quarters for 32 married Constables).	(a)2,72	..	20	2,52	2,72
64.	Extension of Basirhat Sub-Jail.	3,16	1,84	—1	1,30	3,13
65.	Construction of a straight Road from Muragacha (near Haringhata farm) to Kalyani.	(a)7,53	40	3,28	3,77	7,45
66.	Construction of residential quarters for Government Officers in Calcutta and Mofussil (Construction of 12 sets of Gazetted Officers' quarters at Cooch Behar).	3,40	1,94	97	59	(c)3,50
67.	Construction of residential quarters at Cooch Behar during 1956-57.	(a)1,05	..	71	1,50	(c)2,21
68.	Opening of a Fire Station at Cooch Behar.	(a) ..	5	..	1,38	(c)1,43
69.	Construction of a timber bridge over the river Sutanga at Mathabhanga.	(a)1,48	40	50	20	1,10
70.	Construction of a barrack for the accommodation of 80 Constables and 8 Head Constables in the Police lines at Cooch Behar.	1,66	1,42	9	6	1,57

APPENDIX II—contd.

(Figures are in thousands of Rupees.)

Serial No.	Major Head of Account and name of scheme.	Amount of sanctioned estimate.	Expenditure to end of 1955-56.	Expenditure during 1956-57.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 4 to 6).
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
DEBITABLE OUTSIDE THE REVENUE ACCOUNT—contd.						
<i>81.—Capital Account of Civil Works outside the Revenue Account—contd.</i>						
71.	Construction of permanent Headquarters Buildings at Balurghat.	(a)4,90	8	53	4,29	4,90
72.	Construction of a sub-jail at Raigunj.	3,32	2,89	—1	25	3,13
73.	Construction of a new sub-jail at Siliguri.	4,26	..	..	4,26	4,26
74.	Construction of 87 Nos. of stalls for allotment to non-refugee squatters on Government roadside land at Siliguri.	(a)1,22	9	1,20	1	(c)1,30
75.	Improvement of the road between Odlabari and Khairantirhat in the District of Jalpaiguri.	(a)3,11	1,01	1,60	50	3,11
76.	Construction of buildings for A. P. Barrack on premises No. 29/1/2 B. T. Road for accommodation of A. P. Personnel now stationed at Talla Park.	(a)25,24	..	1,00	24,24	25,24
77.	Construction of Hostel building attached to the Bethune College, Calcutta.	(a)3,86	..	49	3,37	3,86
78.	Construction of buildings for the Bengal Silk Conditioning House.	(a)2,06	..	1	2,05	2,06
79.	Construction of 10 sets of 2 Unit family quarters at Alipur Central Jail.	(a)1,76	..	..	1,75	1,76
80.	Acquisition of building for Tollygunge Thana.	(a)6,35	..	2,26	4,09	6,35

APPENDIX II—*contd.*

(Figures are in thousands of Rupees.)

Serial No.	Major Head of Account and name of scheme.	Account of sanctioned estimate.	Expenditure to end of 1955-56.	Expenditure during 1956-57.	Further liabilities to be incurred.	Total Expenditure estimated (Cols. 4 to 6).
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
DEBITABLE OUTSIDE THE REVENUE Account—<i>contd.</i>						
<i>81.—Capital Account of Civil Works outside the Revenue Account—contd.</i>						
81.	Construction of a new office building at 11-A, Free School Street, Calcutta.	12,00	11,32	—40	1,08	12,00
82.	Construction of 12 Gazetted Officers' quarters in the compound of Vizianagram Palace.	3,91	2,85	44	62	3,91
83.	Construction of a six storeyed building at 45, Ganesh Chandra Avenue for accommodation of Pool Vehicles.	(a)17,11	..	5,06	12,05	17,11
84.	Construction of Calcutta Police Hospital.	6,57	..	2,00	4,02	6,02
85.	Construction of buildings in place of existing Hindu School Building (remaining works).	4,99	..	1,06	3,93	4,99
86.	Construction of a new building between Block No. II and III at Writers' Buildings.	..	50	5,00	1,18	(c)6,68
87.	Providing additional accommodation at High Court Main Building.	2,28	90	86	73	(c)2,49
88.	Construction of an office building within the compound of Assembly House.	(a)3,82	..	1,27	2,26	3,53
89.	Construction of a four storeyed building at 3 Commissariat Road for the accommodation of the conservancy Staff of the Calcutta Maidan.	1,40	5	74	55	1,34

APPENDIX II—*contd.**(Figures are in thousands of Rupees.)*

Serial No.	Major Head of Account and name of scheme.	Account of sanctioned estimate.	Expenditure to end of 1955-56.	Expenditure during 1956-57.	Further liabilities to be incurred.	Total Expenditure estimated (Cols. 4 to 6).
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
DEBITABLE OUTSIDE THE REVENUE ACCOUNT—<i>contd.</i>						
<i>81.—Capital Account of Civil Works outside the Revenue Account—contd.</i>						
90.	Completion of the construction of Mahajati Sadan.	..	5,14	1,00	2,97	(c)9,11
91.	Final Scheme for permanent accommodation of the E. F. R. at Salua.	(a)1,00	..	50	50	1,00
92.	Extension of Jhargram Raj College.	(a)7,57	..	2	7,55	7,57
93.	Opening of 20 bedded T. B. Ward attached to Sadar K.E.M. Hospital at Midnapore.	(a)1,47	10	40	97	1,47
94.	Expansion of Jhargram Sub-Divisional Hospital.	(a)6,69	1,24	1,50	3,95	6,69
95.	Construction of a block to be named after late Sardar Ballavbhai Patel in the Gouripur Leprosy Colony.	(a)1,52	20	1,08	2	1,30
96.	Reconstruction of Vishnupur Sub-Jail.	2,55	20	32	2,03	2,55
97.	Construction of quarters for the staff of West Bengal Survey Institute at Bandel.	1,34	20	80	34	1,34
98.	Conversion of Asansol Sub-Jail into a special Jail.	7,56	66	71	6,19	7,56
99.	Installation of an air-conditioning plant at West Bengal Legislative Assembly.	2,26	1,19	1,07	22	(c)2,48
100.	Conversion of the system of supply of electricity from D. C. to A. C. at the Assembly Buildings.	(a)1,79	..	36	89	1,25

APPENDIX II—concl'd.

(Figures are in thousands of Rupees.)

Serial No.	Major Head of Account and name of scheme.	Account of sanctioned estimate.	Expenditure to end of 1955-56.	Expenditure during 1956-57.	Further liabilities to be incurred.	Total Expenditure estimated (Cols. 4 to 6).
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
DEBITABLE OUTSIDE THE REVENUE ACCOUNT—concl'd.						
<i>81.—Capital Account of Civil Works Outside the Revenue Account—concl'd.</i>						
101.	Air-conditioning of operation theatre and labour rooms of certain State Hospitals in Calcutta.	(a)4,23	..	1,10	3,01	4,11
102.	Construction of office buildings on Government land at Hastings Street (Electrical portion).	(a)18,20	17,80	24	61	(c)18,35
103.	Construction of office building for sales tax Department at Vizianagram Palace Compound.	23,65	8,80	8,04	10,24	(c)27,17
104.	Construction of buildings for City Civil and Session Court.	49,00	10,00	11,99	36,51	(c)58,50
105.	Construction of barracks for Constables in the Body Guard lines Alipore—Garage and Administrative Blocks.	(a) ..	9	1,03	6,00	(c)7,12
TOTAL—Debitable outside the Revenue Account.		2,67,92	71,51	59,34	1,72,90	3,03,75
TOTAL—Commitments .		11,76,36	4,98,95	2,99,16	4,92,33	12,90,44

(a) Not shown in the previous year.

(b) Includes 2,44 on account of recurring expenditure.

(c) Expenditure without estimate or exceeding the sanctioned estimate.

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