



**Government of West Bengal**

**Finance Accounts  
1961-62**

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**Comptroller and Auditor General of India  
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## TABLE OF CONTENTS

	Pages
Certificate of the Comptroller and Auditor General of India .. ..	1
Introductory .. .. .	2—3

### PART I—SUMMARISED STATEMENTS

No. 1.—Summary of Transactions	6—12
No. 2.—Capital outlay outside the Revenue Account—Progressive Capital outlay to end of the year.	13
No. 3.—Financial results of Irrigation Works for which Capital and Revenue Accounts are kept.	14—16
No. 4.—Debt Position—	
(i) Statement of Borrowings .. .. .	17—18
(ii) Service of Debt .. .. .	19
No. 5.—Loans and Advances by State Government—	
(i) Statement of Loans and Advances. .. .. .	20
(ii) Recoveries in arrears .. .. .	20
No. 6.—Guarantees given by the Government in respect of loans, etc. raised by Statutory corporation Local Bodies and other Institutions.	21
No. 7.—Cash Balances and Investment of Cash Balances .. .. .	22
No. 8.—Summary of Balances .. .. .	23—26

### PART II—DETAILED ACCOUNTS AND OTHER STATEMENTS

#### A—Revenue and Expenditure

No. 9.—Statement showing percentage distribution of Revenue and Expenditure for the year 1961-62.	29—30
No. 10.—Statement showing the distribution between Charged and Voted Expenditure.	31
No. 11.—Detailed Account of Revenue by Minor Heads .. .. .	32—46
No. 12.—Detailed Account of Expenditure by Minor Heads. .. .. .	47—77
No. 13.—Detailed statement of Capital Expenditure outside the Revenue Account during and to end of the year.	78—83
No. 14.—Statement showing the investments of Government in the shares of Statutory Corporations, Government Companies, Joint Stock Companies, Co-operative Banks and Societies, etc.	84—85
No. 15.—Statement showing the Capital and other Expenditure (outside the Revenue Account) to end of the year 1961-62 and the principal sources from which the funds were provided for that expenditure.	86—87

**B—Debt, Deposit and Remittance Heads.**

<b>No. 16.—Receipts, Disbursements and Balances under heads of Accounts relating to Debt, Deposits, Remittance heads and Contingency Fund.</b>	<b>91—127</b>
<b>No. 17.—Detailed statement of Debt and other interest bearing obligations showing the additions to and discharges of Debt, etc., during the year and the amount of debt, etc., at the commencement and close of the year.</b>	<b>128—133</b>
<b>No. 18.—Detailed statement of loans and advances showing the amounts advanced and repaid, interest received during the year and balances of such loans and advances at the commencement and close of the year.</b>	<b>134—135</b>
<b>No. 19.—Statement showing the details of earmarked balances. . . . .</b>	<b>136—141</b>
<b>Appendix—Statement showing the cases in which certain details/information are awaited from the Departmental/Treasury officers in connection with the reconciliation of balances.</b>	<b>142—143</b>

# Finance Accounts of the Government of West Bengal for the year 1961-62

## Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of West Bengal for the year 1961-62 presents the accounts of the receipts and outgoings of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in its books. It supplements the accounts separately presented in the form of Appropriation Accounts for Grants and Charged Appropriations.

These accounts, which as Comptroller and Auditor General I am required to prepare, have been prepared and examined under my direction in accordance with the provisions of 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 at present extend in full to the audit of the accounts of revenue, but I am satisfied, on the best information available, that the accounts of revenue included in the Finance Accounts herewith presented give a correct statement of the sums brought to account. Subject to these observations and also to those contained in this compilation as well as in the Audit Report, 1963, the accounts now presented are correct statements of the receipts and outgoings of the Government of West Bengal for the year 1961-62.

A. K. ROY,  
*Comptroller and Auditor General of India.*

NEW DELHI:

*The*

2 JUL 1963

# FINANCE ACCOUNTS

## INTRODUCTORY

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

Part I—Consolidated Fund

Part II—Contingency Fund

Part III—Public Account.

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

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

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

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

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

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

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

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

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

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

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 alphabet, a single letter denoting the revenue portion and a double letter denoting the capital portion of a particular category of transactions, e.g., Section A denotes the revenue (and expenditure) grouped as "Taxes, Duties and Other Principal Heads of Revenue" and Section AA denotes the capital expenditure on works connected therewith.

3. 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.

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

5. The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year ending 31st March, 1962 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 commercial undertakings run on commercial principles. The detailed accounts of this class of undertakings are, therefore, maintained outside the regular accounts in commercial form and are subject to a test check by the Indian Audit and Accounts Department.

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





## **PART I—Summarised Statements**

STATEMENT NO. 1—SUMMARY OF TRANSACTIONS

(In lakhs of rupees.)

Receipts. Disbursements.

Actuals. Actuals.

1960-61. 1960-61. 1961-62.

PART I.—CONSOLIDATED FUND  
(1) REVENUE

Taxes, Duties and other principal Heads of Revenues—

Collection of Taxes, Duties and other Principal Revenues—

Taxes on Income other than Corporation Tax.	12,05.23	10,29.72	5.98	6.44
Estate Duty	20.15	26.94	4,73.82	3,86.82
Land Revenue	6,32.72	6,19.97	45.03	49.18
State Excise Duties	6,16.77	6,95.72	9.36	10.61
Stamps	3,99.73	4,20.38	1,27.97	1,26.48
Forest	1,58.97	1,70.59	25.14	25.96
Registration	70.63	75.92	4.50	4.50
Taxes on Vehicles	2,19.47	2,35.00	25.15	25.73
Sales Tax	19,73.12	21,45.06	11.88	12.74
Other Taxes and Duties..	9,11.93	9,88.75	7,28.83	648.46
Total—Collection of Tax, etc.				

Total—Taxes, Duties etc.	..	62,08·72	64,08·05	Irrigation ..	..	1,38·04	2,25·96
Irrigation—Net Receipts	..	- 13·39	- 5·87	Debt Services	..	7,07·73	9,33·67
Debt Services	..	1,45·36	1,69·09	Administrative Services	..	14,45·38	15,63·14
Administrative Services	..	1,01·81	94·61	Social and Developmental Services ..	..	36,15·13	46,16·73
Social and Developmental Services ..	..	5,39·19	7,43·19	Civil works, Multipurpose River Schemes and Miscellaneous Public Improvements.	..	5,75·87	6,36·11
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.	..	64·06	73·42	Miscellaneous	..	16,63·00	14,07·11
Miscellaneous	..	4,83·15	2,00·31	Extraordinary items	..	4,30·29	2,16·44
Contribution and Miscellaneous adjustments.	..	20,64·87	24,81·03				
Extraordinary items	..	9·88	5·89				

Total—Revenue Receipts ..	96,03·65(a)	1,01,69·72	Total—Expenditure on Revenue Account.	93,04·27	1,02,47·62
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Revenue Surplus	..	2,99·38	..
Deficit	..	..	77·90

**PART I—CONSOLIDATED FUND.**

(2) CAPITAL

Payment of compensation to Land holders, etc., on the abolition of the Zamindary system.		1,44·74	1,98·83
Irrigation	..	79·84	81·57
Agricultural Improvement and Research		10·90	62·57
Industrial Development	..	68·87	84·29
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.		10,70·07	14,81·86

STATEMENT NO. 1—SUMMARY OF TRANSACTIONS—contd.

Receipts.	Actuals.		Disbursements.	Actuals.	
	1960-61.	1961-62.		1960-61.	1961-62.
Other works .. .. .			10,61.70	9,38.54	
Road and Water Transport Schemes ..			40.94	7.35	
Commuted value of Pensions ..			8.51	8.21	
Schemes of Government Trading ..			-2,11.07	-1,66.09	
<b>Total—Capital Expenditure ..</b>			<b>22,74.50</b>	<b>26,97.13</b>	
(3) DEBT					
<i>Public Debt.</i>					
Permanent Debt .. .. .	7,05.32	7,30.71			
Loans from the Central Government ..	25,52.35	35,29.38			8,35.18
Other Loans .. .. .	1,72.01	50.55		9.43	14.17
<b>Total .. .. .</b>	<b>34,29.68</b>	<b>43,10.64</b>	<b>Total .. .. .</b>	<b>5,74.08</b>	<b>8,49.35</b>
<i>Loans and Advances by State Governments—</i>					
Loans and Advances by State Governments—					
Recoveries of Loans and Advances ..	3,01.46	2,30.85			10,76.06
<b>Total .. .. .</b>	<b>3,01.46</b>	<b>2,30.85</b>	<b>Total .. .. .</b>	<b>10,32.19</b>	<b>10,76.06</b>
<b>Total Consolidated Fund .. .. .</b>	<b>1,33,34.79</b>	<b>1,47,11.21</b>	<b>Total Consolidated Fund .. .. .</b>	<b>1,31,85.04</b>	<b>1,48,70.16</b>

**PART II—CONTINGENCY FUND**

Contingency Fund	..	.17	.10*	Contingency Fund	..	.10	..
<hr/>							
Total	..	.17	.10	Total	..	.10	..

**PART III—PUBLIC ACCOUNT**

**DEBT (OTHER THAN THOSE MENTIONED IN PART I) AND DEPOSITS.**

Unfunded Debt—State Provident Funds	2,06.70	2,23.26	Unfunded Debt—State Provident Funds	1,13.27	1,20.60
Deposits and Advances—					
Deposit bearing interest—					
Depreciation Reserve of Government commercial concerns.	..	57.11	Depreciation Reserve of Government commercial concerns.	43.00	..
Reserve Funds—Transport	..	3.89	Other Deposits	..	.12
Deposits not bearing interest—					
Appropriation for Reduction or Avoidance of Debt.	2,67.01	3,54.47	Sinking Fund Investment Account	..	2,91.98
Sinking Fund Investment Account	..	.45	West Bengal Famine Insurance Fund	1,15.77	1,15.78
West Bengal Famine Insurance Fund	1,16.30	1,16.30	Depreciation Reserve Fund of Government Presses.	..	.21

\*Details of recoupment during 1961-62 of expenditure incurred from the Contingency Fund during the preceding years are given below :—

	Head of Account.	Amount. Rs.
57-Miscellaneous, 1959-60	..	229
7- Land Revenue, 1960-61	..	9,596
47-Miscellaneous Departments, 1960-61	..	12
Total	..	<u>9,837</u>

STATEMENT NO. 1—SUMMARY OF TRANSACTIONS—*concl.*

	Receipts.		Disbursements,		Actuals.	
	1960-61.	1961-62.	1960-61.	1961-62.	1960-61.	1961-62.
Depreciation Reserve Fund—Government Presses.	2.23	1.16	Fund for promotion of education amongst educationally backward classes.	11.24	11.24	11.24
Fund for promotion of education amongst educationally backward classes.	11.24	11.24	Other Reserve Funds	2.31	2.31	-1.94
Other Reserve Funds	2.99	.48	Deposits of Local Funds	21.94.36	21.94.36	35,54.40
Deposits of Local Funds	23,94.24	36,57.72	Civil Deposits	16,04.66	16,04.66	12,57.96
Civil Deposits	17,59.96	13,38.11	Other Accounts	23.40	23.40	1,26.23
Other Accounts	44.59	66.51	Advances not bearing interest	2,85.28	2,85.28	3,36.37
Advances not bearing interest	3,15.66	3,15.43	Suspense	1,35,15.22	1,35,15.22	1,13,19.22
Suspense	1,31,41.23	1,14,80.63				
<b>Total</b>	<b>1,80,55.90</b>	<b>1,74,03.05</b>	<b>Total</b>	<b>1,80,87.34</b>	<b>1,69,45.86</b>	
Remittances	59,66.02	61,35.25	Remittances	61,86.47	61,86.47	65,86.40
Total—Public Account	2,42,28.62	2,37,61.56	Total—Public Account	2,43,87.08	2,43,87.08	2,36,52.95
Total—Receipts	3,75,63.58	3,48,72.87	Total—Disbursements	3,75,72.22	3,75,72.22	3,85,23.11
Opening Cash Balance	2,29.02	2,20.38	Closing Cash Balance	2,20.38	2,20.38	1,70.14(b)
<b>Grand Total</b>	<b>3,77,92.60</b>	<b>3,86,93.25</b>	<b>Grand Total</b>	<b>3,77,92.60</b>	<b>3,77,92.60</b>	<b>3,86,93.25</b>

(a) The transactions under "Revenue" for the year 1960-61 have been shown according to the new classification from 1st April, 1961. Accordingly the figures of Rs. 602.83 lakhs (Union Excise Duties), Rs. 87.01 lakhs (Estate Duties), Rs. 8.89 lakhs (Forest), Rs. 434.01 lakhs (Social and Developmental Services), Rs. 4.13 lakhs (Civil Works, etc.), Rs. 228.80 lakhs (Miscellaneous) and Rs. 113.79 lakhs (Extraordinary items) representing grant-in-aid from the Central Government pertaining to the year 1960-61 have been taken under the head "Contribution and Miscellaneous Adjustments" while a sum of Rs. 5.88 lakhs (Extraordinary items) has been shown under "Social and Developmental Services".

(b) The cash balance decreased during the year by Rs. 50.24 lakhs (see also statement No. 7).

*Explanatory Notes—***Receipts from the Central Government—**

- (1) The Revenue Receipts for the year under review include:
- (i) Share of net proceeds of Taxes on Income other than Corporation Tax (Rs. 9.40 crores) and Estate Duties (Rs. 0.27 crores).
  - (ii) Grants-in-aid received from the Central Government under Article 275 (i) of the Constitution (Rs. 4.75 crores).
  - (iii) Grants received under Art. 282 of the Constitution to make good the loss in the share of income tax charges in Company Taxation (Rs. 2.10 crores).
  - (iv) Other grants received from the Government of India for different purposes and schemes (Rs. 11.43 crores).

**Taxation charges during the year—**

(2) No new tax was levied during the year under review but there had been an enhancement in the rates of entertainment tax from January, 1962.

(3) The increase in revenue receipts from Rs. 96.04 crores in 1960-61 to Rs. 101.70 crores in 1961-62 was mainly under the heads—

- (a) "Sales Tax"—Rs. 1.72 crores (due to growth of revenue and collection of arrears).
- (b) "State Excise Duties"—Rs. 78.95 lakhs (due to increased consumption).
- (c) "Other Taxes and Duties"—Rs. 76.82 lakhs (due to enhancement in the rates of Entertainment Tax and normal growth).
- (d) "Social and Developmental Services"—Rs. 2.04 crores (mainly due to increased sale of fertilisers, arrear collections and increased receipts under Industries).
- (e) Increased grants from the Government of India—Rs. 4.16 crores.

The increase under the above heads was partly offset by decrease in revenue receipts as under:—

- (a) "Taxes on Income (other than Corporation Tax)"—Rs. 1.76 crores (due to decrease in the share of net proceeds of Income-Tax assigned to West Bengal), and
- (b) "Miscellaneous"—Rs. 2.83 crores (due to adjustment of current recoveries from Government of India in respect of displaced persons as reduction of expenditure).

## Expenditure on Revenue Account—

(4) The increase in expenditure on revenue account from Rs. 93.04 crores in 1960-61 to Rs. 102.48 crores in 1961-62 was mainly under the following heads:—

Departments.	Actuals.	
	(In crores of rupees). 1960-61	1961-62
<b>Administrative Services—</b>		
Police .. .. .	8.35	8.96
<b>Social and Developmental Services—</b>		
Education .. .. .	16.76	21.30
Medical .. .. .	6.73	7.20
Public Health .. .. .	2.09	3.02
Agriculture .. .. .	4.55	4.98
<b>Other Services—</b>		
Interest .. .. .	4.58	6.07
Irrigation .. .. .	1.38	2.26
Civil Works .. .. .	5.76	6.36

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

- (a) "Land Revenue"—Rs. 87 lakhs (due to smaller expenditure in connection with the preparation of Compensation Assessment Rolls for the ex-Zamindari Estates), and
- (b) "Miscellaneous"—Rs. 255.89 lakhs [due to less expenditure on relief measures (Rs. 2 crores), Miscellaneous and unforeseen charges (Rs. 50.27 lakhs) and Displaced persons (Rs. 32.69 lakhs), partly offset by increased expenditure under Development Schemes (Rs. 10.87 lakhs)].



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

Progressive Capital Outlay to the end of 1961-62.

Nature of expenditure.	(In lakhs of rupees.)		Total.
	Expenditure up to 1960-61.	Expenditure during 1961-62.	
65—Payment of compensation to Landholders, etc., on the abolition of the Zamindari System ..	6,06·67	1,98·83	8,05·50
65A—Capital Outlay on Forests .. ..	·13	..	·13
68—Construction of Irrigation, etc., Works (Commer- cial) .. .. .	4,81·33**	7·96	4,89·29
68A—Construction of Irrigation, etc., works (non- Commercial) .. .. .	1,93·73	73·61	2,67·34
71—Capital Outlay on Schemes of Agricultural Improvement and Research .. ..	1,19·27	62·57	1,81·84
*72—Capital Outlay on Industrial Development ..	3,40·62	84·29	4,24·91
80A—Capital Outlay on Multi-purpose River Schemes .. .. .	1,01,79·39	7,51·47	1,09,30·86
81—Capital Account of Civil Works outside the Revenue Account .. .. .	45,73·04	7,30·39	53,03·43
81A—Capital Outlay on Electricity Schemes ..	1,28·14	..	1,28·14
*82—Capital Account of other works outside the Revenue Account .. .. .	44,90·93**	9,38·54	54,29·47
82B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account ..	5,87·93	7·35	5,95·28
83—Payment of commuted value of pensions ..	35·56	8·21	43·77
85A—Capital Outlay on State Schemes of Government Trading .. .. .	- 3,60·30	- 1,66·39†	- 5,26·39
<b>Total ..</b>	<b>2,13,76·44</b>	<b>26,97·13</b>	<b>2,40,73·57</b>

\*The details of Government investments in the shares of Statutory Corporations, Government Companies, Joint Stock Companies, Co-operative Institutions are given in Statement No. 14.

\*\*Progressive figures have been corrected cf. remarks in footnote (a) at page 78.

†The minus expenditure represents excess of receipts on account of sale of foodgrains, milk and milk products over expenditure.

**STATEMENT NO. 3—FINANCIAL RESULTS OF IRRIGATION WORKS AND MULTIPURPOSE RIVER  
SCHEMES FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.**

(In thousands of rupees.)

Name of projects.	Direct Capital outlay.		Revenue Receipts during 1961-62.		Total Revenue Receipts.	Net Revenue excluding Interest		Net profit or loss after meeting Interest.		Rate per cent. on Capital outlay to end of the year 1961-62.	
	During 1961-62.	To end of 1961-62.	Direct Revenue Public Works Receipts.	Portion of Land Revenue due to Works.		Direct Working Expenses.	Surplus of Revenue over Expenditure (+) or of Revenue (-).	Interest on Capital.	Surplus of Revenue over Expenditure (+) or of Revenue (-).		
	2	3	4	5	6	7	8	9	10	11	12
<b>A—Irrigation Works—Unproductive</b>											
Midsapore Canal ..	..	83.07	1.91	..	1.91	8.09	-6.18	7.4	3.53	-9.71	11.7
Bakreswar Irrigation Scheme.	..	7.01	37	..	37	33	+4	0.6	30	-26	3.7
Damodar Canal ..	-1	1,31,34	1,56	..	1,56	7,08	-5,52	4.2	5,58	-11,10	8.4
<b>B—Navigation, Embankment and Drainage Works—Unproductive.</b>											
Sonarpur-Arapanch Drainage Scheme.	1,19	1,82,79	9	..	9	5,23	-5,14	2.8	7,74	-12,88	7.0
Hijli tidal canal ..	..	25,51	17	..	17	66	-49	1.9	1,98	-1,57	6.2
Calcutta and Eastern Canals ..	..	21,82	2,52	..	2,52	5,67	-3,15	14.4	93	-4,08	18.7

Sundarbans Steamer Route	..	7,53	47	..	47	8	+39	5.2.	32	+7	0.9
Dredging "Bidyadhari"	..	(a) 7,96	..	..	..	..	..	..	34	-34	4.3
Dredger, "Burdwan"	..	13,63	..	..	..	55	-55	4.0	56	-1,13	8.3
Karatowa Talma Irrigation Scheme.	5,67	26,85	..	..	..	..	..	..	1,02	-1,02	3.8
Further Development of River Research Institute.	..	9,85	..	..	..	..	..	..	42	-42	4.3
Amta Basin Drainage Scheme.	1,12	17,57	..	..	..	..	..	..	72	-72	4.0
<b>2—Multipurpose River Schemes.</b>											
Mayurakshi Reservoir Project.	13,95	15,40,37	21,16	..	21,16	30,51	-9,35	0.6	65,17	-74,52	4.8
Kangsabati Reservoir Project.	1,84,52	6,75,09	..	..	..	..	..	..	24,77	-24,77	3.7
Total	..	2,06,44	27,50,39	28,25	..	28,25	-29,95	1.1	1,12,50	-1,42,45	5.2

(a) Excludes 3,00 met from Contribution.

## (1) Explanatory Notes.—

Five Irrigation Schemes in the State, viz., Midnapur Canal, Eden Canal, Damodar Canal, Bakreswar Irrigation Canal and Mayurakshi Reservoir Project have been declared as Commercial undertakings. The total arrears of collection on account of water rates in respect of these schemes to the end of 1961-62 amounted to Rs. 136.38 lakhs.

The outstanding collections in respect of the Mayurakshi Reservoir Project relate only to areas for which regular assessment of water rates had been made. Besides this, a large area of land has been brought under compulsory irrigation under the Bengal Development Act during the years 1954-55 to 1961-62, for which neither complete assessment nor any realisation of water rates has been made.

## (2) Productive and unproductive works—

Works in the Irrigation Department are classified as “Productive” or “Unproductive” according as the net revenue (Gross revenue less working expenses) derived from each work on the expiry of ten years from the date of closure of the construction estimate covers or does not cover the prescribed annual interest charges on the capital invested.

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 up to the end of 1961-62. The following works which had been classified as “Productive” from the year 1954-55 have since been transferred to the “Unproductive” class from 1960-61.

- (1) Sonarpur-Arapanch-Matla Scheme—Part I.
- (2) Sonarpur-Arapanch-Matla Scheme—Part II.
- (3) Bagzola-Ghuni-Jatragachi Scheme.

All the above three Schemes are being shown for the present in the accounts as “Sonarpur-Arapanch Drainage Scheme” as the revenue receipts of all the Schemes have been booked thereunder. The question of splitting up of the revenue receipts is under consideration of the State Government. Separate Administrative Accounts of the three Schemes will be maintained after the revenue receipts booked together are split up.

## STATEMENT NO. 4—DEBT POSITION

## (1) Statement of Borrowings.

(In crores of rupees.)

Nature of Debt.	Amount on 1st April, 1961.	Receipts during the year.	Repayments during the year.	Amount on 31st March, 1962.	Net increase(+) or decrease(-)
I. Permanent Debt ..	41.91	7.31	..	49.22	+7.31
Loans from the Central Government.	2,55.98	35.29	8.35	2,82.92	+26.94
Other Loans ..	3.63	.50	.14	3.99	+ .36
Total Public Debt ..	3,01.52	43.10	8.49	3,36.13	+34.61
II. Unfunded Debt ..	10.19	2.23	1.20	11.22	+1.03
Total Debt ..	3,11.71	45.33	9.69	3,47.35	+35.64

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

*Explanatory Notes.—*

(1) *Permanent Debt*: This category covers long term loans raised in the open market to finance certain projects. During the year, a loan of Rs. 7.31 crores bearing interest at 4½ per cent. was raised at a discount of one-fourth per cent. This loan is redeemable at par in 1972.

(2) *Loans from the Central Government.*—The terms and conditions of repayment in respect of 15 loans amounting to Rs. 2.31 crores taken from the Central Government have not yet been settled. No repayment has accordingly been made in respect of these loans. Sums of Rs. 20.97 crores on account of interest in respect of Rehabilitation loan remained outstanding towards repayment on 31st March, 1962, according to the original terms and conditions of repayment.

The following amounts which fell due for payment on account of principal and interest up to the 31st March, 1962, in respect of other Central Government loans have not yet been paid (May, 1962).

	Principal.	Interest.
	(In lakhs of rupees.)	
Grow More Food Scheme ..	1,93.56	15.50
Loans for Educational Development ..	22.26	8.66
Cottage and Small-Scale Industries (other than Handloom) ..	.09	8.77
Handloom Industry ..	.68	.40

Of Rs. 22.26 lakhs of principal and Rs. 8.66 lakhs of interest as shown against loans for Educational Development Rs. 5.22 lakhs on account of principal and Rs. 9.62 lakhs on account of interest have been paid according to the revised terms and conditions of repayment pending receipt of the Government of India decision in the matter.

## STATEMENT NO. 4—DEBT POSITION

(1) *Statement of Borrowings—concl'd.*

An amount of 17.73 crores was received by the State Government during 1961-62 as Ways and Means Advance for Plan Schemes of which Rs. 11.46 crores has been adjusted as loan and Rs. 6.27 crores as grant. The loan has been shown included in the total loan of Rs. 35.29 crores received during the year.

(3) *Arrangements for amortisation—*

The Government of West Bengal have not considered any amortisation arrangement necessary for repayment of loans taken from the Central Government as they did not like to disturb their Revenue Budget by including provision for repayment of loans or for non-obligatory Sinking Funds.

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

(a) *Depreciation Fund.*—A sum equal to 1½ per cent. of the total nominal amount of the loan is set apart to form a Depreciation Fund for purchasing the securities of the loans for cancellation.

(b) *Sinking Fund.*—In addition to the annual contribution to the respective Depreciation 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. The balances in the funds at the commencement and end of 1961-62 are given below:

(In lakhs of rupees.)

	Amount on 1st April, 1961.	Addition during the year.	Withdrawal during the year.	Amount on 31st March, 1962.
Depreciation Fund .. ..	2,32.81	73.30	..	3,06.11
Sinking Fund .. ..	8,62.09	2,81.17	..	11,43.26

Out of the total balance in the funds a sum of Rs. 8.11.95 lakhs stood invested in the Securities of the West Bengal Government.

(4) *Other loans.*—Particulars of the outstanding loans will be found in Statement No. 16 on page 92.

(5) *Unfunded Debt.*—This item comprises the Provident Fund balances of Government servants.

## STATEMENT NO. 4—DEBT POSITION

(ii) *Service of Debt including interest on other obligations.*—The charges on the revenues of the State during the years 1960-61 and 1961-62 on account of service of debt were as shown below:

				(In lakhs of rupees.)	
				1960-61.]	1961-62.
Interest on Permanent Debt	..	..	..	1,52·25	1,86·27
Management of Debt	..	..	..	·30	1·09
Expenditure connected with issue of new loans	..	..	..	·67	1·60
Interest on other loans	..	..	..	8·22	16·70
Interest on loan taken from the Central Government	..	..	..	5,01·43	7,49·03
Interest on State Provident Fund Balances and other obligations	..	..	..	35·61	47·96
Contribution to Sinking Fund	..	..	..	2,49·40	3,26·16
Total				9,47·88	13,28·81
<i>Deduct</i> —Interest realised by Government on State Loans and Advances				49·85	85·85
<i>Deduct</i> —Interest realised on investment of Cash Balance				52·29	46·43
<i>Deduct</i> —Interest on Capital advanced to the D. V. C.				1,47·26	2,94·72
Net Charge				6,98·48	9,01·81

The total interest charges paid during 1961-62 (excluding contributions to the Sinking Funds) work out to 9.9 per cent. of the revenues of the State. The net interest charges paid during the year [i.e. after taking into account the interest realised by Government on (1) State Loans and Advances, (2) Investment of cash balances and (3) Capital advanced to the D. V. C.] amounted to Rs. 5.76 crores which work out to 5.6 per cent. of the revenues for that year.

STATEMENT NO. 5—LOANS AND ADVANCES BY STATE  
GOVERNMENT.

(i) *Statement of Loans and Advances.*

		(In crores of rupees.)	
		Amount outstanding—	
Nature of loans and advances.		On 1st April, 1961.	On 31st March, 1962.
1.	Loans to Corporation, Port Trust, and other Port Funds ..	1.57	1.48
2.	Loans to Municipalities .. .. .	.76	.83
3.	Loans to District and other Local Fund Committees. ..	.50	.49
4.	Advances to Cultivators .. .. .	5.33	5.29
5.	Advances under special laws .. .. .	.48	.48
6.	Loans and Advances to Displaced Persons .. .. .	39.97	41.59
7.	Loans under Community Development Project .. .. .	1.88	2.34
8.	Loans to Government Servants .. .. .	.07	.10
9.	Miscellaneous Loans and Advances .. .. .	17.14	23.55
Total ..		67.70	76.15

A detailed account of the transactions and balances outstanding under each category is given in statement No. 18 at pages 134-135.

(ii) *Recoveries in arrears.*—The overdue amount of loans recoverable from Municipalities, District and Union Boards and Calcutta Corporation at the end of the year 1961-62 was Rs. 21.80 lakhs (principal Rs. 10.59 lakhs plus interest Rs. 11.21 lakhs). This includes Rs. 14.99 lakhs (Principal Rs. 5.76 lakhs and interest Rs. 9.23 lakhs) outstanding in respect of Calcutta Corporation only since 1958-59.

Information regarding the amount of recoveries in arrears in respect of other loans for which the detailed records are maintained by Departmental Officers (items No. 4 to 7 above) is awaited.



**STATEMENT NO. 6—GUARANTEES GIVEN BY THE GOVERNMENT OF WEST BENGAL IN RESPECT OF LOANS, ETC. RAISED BY STATUTORY CORPORATION, LOCAL BODIES AND OTHER INSTITUTIONS.**

No law has been passed by the Legislature of the State under the provision of Article 293 of the Constitution laying down the limit within which Government may give guarantee on the security of the Consolidated Fund of the State. The statement given below indicates guarantees given by the Government of West Bengal and outstanding on the 31st March, 1962.

*Joint Stock Companies.*—Guarantees given for the repayment of loan taken from the West Bengal Financial Corporation and payment against overseas supplies to Messrs. Duncan Stewart & Co., Ltd. by the following company :—

Name of the Company.	Maximum amount guaranteed.	Sums guaranteed outstanding on 31-3-62.
	Rs.	Rs.
National Sugar Mills Ltd. .. .. .	(i) 10,00,000	10,00,000
	(ii) 15,75,000	15,75,000

*State Corporation.*—(i) Guarantees given for repayment of share capital and bonds and payment of dividend and interest thereon issued by the following Corporation :—

West Bengal Financial Corporation .. .. .	2,50,00,000	2,50,00,000
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(ii) Guarantees given for repayment of principal and payment of interest in respect of Debenture loan raised by the following State Corporation :—

West Bengal State Electricity Board .. .. .	2,00,47,600	2,00,47,600
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*Local Bodies.*—Guarantees given for service and repayment of loan floated by the following body :—

The Commissioners for the New Howrah Bridge .. .. .	3,00,00,000	1,59,46,400
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*Co-operative Societies.*—Guarantees given for repayment of principal and interest on loan issued by West Bengal Provincial Co-operative Bank Ltd., to the following Societies :—

(i) Shyambazar Taxi Drivers' Co-operative Society Ltd. ..	1,30,000	1,01,000
(ii) Popular Taxi Drivers' Co-operative Society Ltd. ..	1,30,000	94,600

*Co-operative Bank.*—(i) Guarantees given to the Reserve Bank of India for repayment of loans and interest thereon issued to the following Co-operative Bank.

West Bengal Provincial Co-operative Bank Ltd. .. .. .	5,41,40,000	66,00,000
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(ii) Guarantees given for payment of principal and interest in respect of debentures issued by the following Bank :—

West Bengal Central Co-operative Land Mortgage Bank Ltd.	20,00,000	20,00,000
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**STATEMENT NO. 7—CASH BALANCES AND INVESTMENT  
OF CASH BALANCES.**

(In lakhs of rupees).

As on 1st April, 1961.    As on 31st March, 1962.

**(a) General Cash Balance—**

(1) Cash in Treasuries .. .. .	25·69	18·78	
(2) Deposits with the Reserve Bank .. .. .	1,99·31	1,58·96	
(3) Remittances in Transit .. .. .	—4·62	—7·60	
<b>Total</b>	<b>2,20·38</b>	<b>1,70·14</b>	cf. Page 127
(4) <i>Add</i> —Investments held in the “Cash Balance Investment Account.”	27,20·86	27,80·77	cf. Page 125
<b>Total (a)</b>	<b>29,41·24</b>	<b>29,50·91</b>	

(b) In addition there were also other Cash Balances and investments as detailed below :—

(1) Cash with departmental Officers .. .. .	2·11	2·46	cf. Page 116
(2) Permanent Advance for contingent expenditure with departmental Officers.	11·73	11·83	cf. Page 124
(3) Investments of earmarked Funds .. .. .	6,27·31	8,51·75	
<b>Total (b)</b>	<b>6,41·15</b>	<b>8,66·04</b>	
<b>Total (a) and (b)</b>	<b>35,82·39</b>	<b>38,16·95</b>	

*Explanatory Notes—*

(1) Under the agreement with the Reserve Bank of India, the Government of West Bengal have to maintain with the Bank a minimum balance of Rs. 25 lakhs on every Friday and not less than Rs. 20 lakhs on other days. The Bank informs the Government by telegram of their daily balance with the Bank at a close of each working day. If this balance falls on weekly settling days below the agreed minimum, the deficiency is made good either by taking a Ways and Means Advance from the Reserve Bank or by selling Treasury Bills.

No Treasury Bills were issued during the year nor was any Ways and Means Advance taken during the year.

(2) The balance under the head “Remittance in Transit” represents remittances between Treasuries and Currency Chests remaining unadjusted on the 31st March, 1962.

(3) The investments held in the Cash Balance Investment Account were wholly in Government of India securities. The interest realised during the year on these investments amounted to Rs. 46.43 lakhs.

(4) The details of the investments from out of the earmarked Funds are given in Statement No. 19.

The details of investments in the shares of Statutory Corporations, Government Companies, Joint Stock Companies, Co-operative Banks and Societies, etc., are given in Statement No. 14.

## STATEMENT NO. 8—SUMMARY OF BALANCES

The following is a summary of the position as on 31st March 1962:

(All figures are in unit of Rupees.)

Debit balance.	Section of the General Account.	Name of Account.	Credit balances
1	2	3	4
Rs.			Rs.
2,68,79,74,579	A to M, and Part of S.	Government Account .. ..	..
		Consolidated fund—	
	N ..	Public Debt .. ..	3,36,13,62,978
76,15,19,237	P ..	Loans and Advances by State Govern- ment	....
		Contingency Fund—	
		Contingency Fund .. ..	5,00,00,000
		Public Account—	
	R ..	Unfunded Dept .. ..	11,21,86,368
	S ..	Deposits and Advances—	
		(i) Deposits bearing interest ..	1,20,73,858
		(ii) Deposits not bearing interest gross balance	38,23,19,694
8,51,74,701	....	Investments .. ..	..
3,39,78,038	....	(iii) Advances not bearing interest	..
		(iv) Suspense .. ..	..
27,80,76,427	....	Investments .. ..	..
		Other Items (Net) .. ..	5,71,84,568
	T ..	Remittances—	
11,27,06,352	....	I—Remittances with'n India ..	13,16,279
1,70,14,411	W ..	Cash Balance (closing) .. ..	..
<hr/>			<hr/>
3,97,64,43,745		Total .. ..	3,97,64,43,745
<hr/>			<hr/>

*Explanatory Notes.*

The significance of the head "Government Account" is explained in note 6 below. The other headings in this summary take into account the balances under all account heads in Government books in regard to which Government has a liability to repay the moneys received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of Remittance transactions. It must be understood that

## STATEMENT NO. 8—SUMMARY OF BALANCES

these balances cannot be regarded as a complete record of the Financial position of the Government of West Bengal as it does not take into account all the physical assets of the State, such as Lands, Buildings, Communications, etc., nor any accrued dues or outstanding liabilities which are not brought to the account under the cash basis of accounting followed by Government.

2. Subject to the remarks in note 3 below, the balances, whether in cash or investments, under each head have been duly verified and found to agree with those shown in the separate registers or other records maintained in the accounts office for the purpose in accordance with the prescribed rules. The debits and credits during the year to the different Reserve Funds and Deposit Accounts of Grants, etc., were for amounts authorised by the relevant Acts or Rules of the Funds or Accounts, and there were no diversions for purposes other than those for which the Funds were constituted or the grants, were made.

3. A summary of receipts, disbursements and balances under Debt, Deposit and Remittance Heads and Contingency Fund is given in Statement No. 16.

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

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

Head of Account.	Number of acceptance awaited.	Year from which acceptances are awaited.	Amount. (In lakhs of rupees.)
1	2	3	4
<b>P—Loans and Advances by the State Governemnt.</b>			
Loans to Local Funds, Private Parties, etc.			
(1) Loans to District and other Local Fund ..	1	1959-60	Dr. 49·47
(2) Loans under Land Improvement Act XIX of 1883.	15	1960-61	Dr. 7·24
(3) Agriculturists' Loan Act XII of 1884 ..	15	1947-48	Dr. 4,82·24
(4) Loans in cases of Distress .. ..	3	1959-60	Dr. 1·16
(5) Loans under the Scheme for distribution of Chemical Fertilisers.	15	1958-59	Dr. 38·66
(6) Zamindary Embankment Advances under Act II (B. C.) of 1882.	2	1958-59	Dr. 47·52

## STATEMENT NO. 8—SUMMARY OF BALANCES

Head of Account.	Number of acceptance awaited.	Year from which acceptances are awaited.	Amount. (In lakhs of rupees.)
1	2	3	4
(7) Indian Institute of Social Welfare and Business Management.	1	1958-59	Dr. 2.87
(8) Loans and Advances to Displaced Persons ..	1	1948-49	Dr. 41,58.68
(9) Loans and Advances under Community Development Programme.	11	1953-54	Dr. 2,33.94
(10) Loans to Government Servants—			
(i) House Building Advance .. ..	124	1960-61	Dr. 4.45
(ii) Advances for Purchase of Motor conveyance.	80	1960-61	Dr. 3.92
(iii) Other conveyances .. ..	180	1958-59	Dr. .23
<b>8—Deposits and Advances—</b>			
PART II—Deposits not bearing interest—			
Deposits of Local Funds—			
(1) District Funds .. .. .	14	1956-57	Cr. 26.74
Municipal Funds—			
(1) Municipal Funds .. .. .	86	1957-58	Cr. 52.16
(2) Garden Reach Municipality Improvement Fund.	1	1959-60	Cr. 2.55
Education Funds—			
(1) District Primary Education Fund ..	15	1956-57	Cr. 3,45.34
Other Miscellaneous Funds —			
(1) State Electricity Fund .. .. .	7	1957-58	Cr. 1,06.19
Civil Deposits—			
(1) Personal Deposits .. .. .	574	1958-59	Cr. 3,91.77
(2) Litigation Fund .. .. .	1	1948-49	Cr. .37
Other Accounts—			
(1) Deposit Account of the grants made by the Indian Council of Agricultural Research.	1	1958-59	Cr. 10.79
(2) Deposit Account of grants made by the Indian Central O. seeds Committee.	1	1958-59	Cr. 1.44
(3) Deposit Accounts of grants from the Ministry of Rehabilitation.	1	1958-59	Cr. 8.70
Departmental Advances—			
(1) Construction Board Advances—School Building Advances.	1	1960-61	Dr. 4.20
Special Advances—			
(1) Expenditure in connection with water supply arrangement in South Suburban Municipality. *	1	1960-61	Dr. 11.77
(2) Advances to deputationists for higher education abroad.	1	1960-61	Dr. .52
(3) Advances for Flood Relief Health measures	1	1957-58	Dr. .27
(4) Advances for Public Health.	1	1958-59	Dr. .10

## STATEMENT NO. 8—SUMMARY OF BALANCES

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

5. Under the scheme embodied in the Bihar and West Bengal (Transfer of Territories) Act, 1956, certain balances under Capital heads (outside the Revenue Account) and Debt, Deposit and Remittances heads are to be transferred by the Government of Bihar to the Government of West Bengal. These adjustments have not so far been carried out for want of necessary information from the Bihar Government. The matter is under correspondence.

*Government Account.*

6. Under the system of book-keeping followed in the Indian Government Accounts, the amounts booked under revenue, capital and other transactions of Government in respect of which the balances are not carried forward from year to year in the accounts are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under Debt, Deposit, Remittance heads and Contingency Fund, the closing cash balance at the end of the year may be worked out and proved. The Government Account for 1961-62 given below will show how the net amount at the end of the year has been arrived at:

Dr Rs.	Details.	Cr. Rs.
2,41,04,71,204	A—Opening balance .. .. .	....
	B—Revenue Receipts .. .. .	1,01,69,71,808
1,02,47,62,526	C—Expenditure on Revenue Account .. .. .	....
26,97,12,657	D—Capital Expenditure outside the Revenue Account .. .. .	....
,	F—Closing blance, Dr. .. .. .	2,68,79,74,579
3,70,49,46,387	Total .. .. .	3,70,49,46,387

The opening balance on the 1st April 1961 is less than the previous year's closing balance by a sum of Rs. 1,119. This is due to the fact that the opening balance under the head—"Miscellaneous Loans and Advances—Loans to Fishermen", on the 15th August 1947 were revised as certain wrong adjustments during pre-partition period came to light in course of verification of balances after the close of the accounts of the previous year. Corresponding change has been made in the opening balance of the head "Government Account".

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

### **A—Revenue and Expenditure**





**No. 9—STATEMENT SHOWING THE PERCENTAGE DISTRIBUTION  
OF REVENUE AND EXPENDITURE FOR THE YEAR 1961-62.**

Heads.	Amount in thousands of rupees.	Percentage of total Revenue.	Percentage of total expenditure.
1	2	3	4
<b>A.—Taxes, Duties and other Principal Heads of Revenue.—</b>			
IV—Taxes on Income other than Corporation Tax and Estate Duty.	10,29,72	10·13	10·05
V—Estate Duty .. .. .	26,94	0·26	0·26
VII—Land Revenue .. .. .	6,19,97	6·10	6·05
VIII—State Excise Duties .. .. .	6,95,72	6·84	6·79
IX—Stamps .. .. .	4,20,38	4·13	4·10
X—Forest .. .. .	1,70,59	1·68	1·66
XI—Registration .. .. .	75,92	0·75	0·74
XII—Taxes on Vehicles .. .. .	2,35,00	2·31	2·29
XIIA—Sales Tax .. .. .	21,45,06	21·09	20·93
XIII—Other Taxes and Duties .. .. .	9,88,75	9·72	9·65
	<hr/>	<hr/>	<hr/>
<b>Total—Taxes, Duties and Other Principal Heads of Revenue.</b>	<b>64,08,05</b>	<b>63·01</b>	<b>62·52</b>
	<hr/>	<hr/>	<hr/>
C—Irrigation (net Receipts) .. .. .	—5,87	—0·06	—0·06
E—Debt Services .. .. .	1,69,09	1·66	1·65
F—Administrative Services .. .. .	94,61	0·93	0·92
F. A. Social and Developmental Services .. .. .	7,43,19	7·31	7·26
H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.	73,42	0·72	0·72
J—Miscellaneous .. .. .	2,00,31	1·97	1·95
L—Contributions and Miscellaneous Adjustments be- tween Central and State Governments.	24,81,03	24·40	24·22
M—Extraordinary Items .. .. .	5,89	0·06	0·06
	<hr/>	<hr/>	<hr/>
<b>Grand Total—Revenue Receipts .. .. .</b>	<b>1,01,69,72</b>	<b>100·00</b>	<b>99·24</b>
	<hr/>	<hr/>	<hr/>

**No. 9—STATEMENT SHOWING THE PERCENTAGE DISTRIBUTION  
OF REVENUE AND EXPENDITURE FOR THE YEAR 1961-62**  
*—concl.*

Heads.	Amount in thousands of rupees.	Percentage of total Revenue.	Percentage of total expenditure.
1	2	3	4
<i>Expenditure.</i>			
<b>A—Collection of Taxes, Duties and other Principal Revenues—</b>			
4—Taxes on Income other than Corporation Tax and Estate Duty.	6,44	0·06	0·06
7—Land Revenue .. ..	3,86,82	3·80	3·77
8—State Excise Duties .. ..	49,18	0·48	0·48
9—Stamps .. ..	10,61	0·10	0·10
10—Forest .. ..	1,26,48	1·24	1·23
11—Registration .. ..	25,96	0·27	0·25
12—Taxes on Vehicles .. ..	4,50	0·04	0·04
12A—Sales Tax .. ..	25,73	0·25	0·25
13—Other Taxes and Duties .. ..	12,74	0·13	0·13
	<hr/>	<hr/>	<hr/>
Total—Collection of Taxes, Duties, etc. ..	6,48,48	6·37	6·31
	<hr/>	<hr/>	<hr/>
C—Irrigation .. ..	2,25,96	2·22	2·20
E—Debt Services .. ..	9,33,67	9·18	9·12
F—Administrative Services .. ..	15,63,14	15·37	15·26
F.A—Social and Developmental Services ..	46,16,73	45·40	45·06
H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.	6,36,11	6·25	6·21
J—Miscellaneous .. ..	14,07,11	13·84	13·73
M—Extraordinary Items .. ..	2,16,44	2·13	2·11
	<hr/>	<hr/>	<hr/>
Grand Total—Expenditure on Revenue Account.	1,02,47,62	100·76	100·00
	<hr/>	<hr/>	<hr/>

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

1	<i>Charged.</i>	<i>Voted.</i>	<i>Total.</i>
2	3	4	
	Rs.	Rs.	Rs.
Expenditure on Revenue Account (a) ..	11,18,38,014	91,56,93,544	1,02,75,31,558
Expenditure outside the Revenue Account.	1,91,850	26,95,20,807	26,97,12,657
Disbursements under Public Debt, Loans and Advances, etc. (b).	8,49,34,428	10,76,06,285	19,25,40,713
<b>Total ..</b>	<b>19,69,64,292</b>	<b>1,29,28,20,636</b>	<b>1,48,97,84,928</b>

	<i>Charged Expenditure.</i>	<i>Voted Expenditure.</i>
	2	3
	Rs.	Rs.
*(a) and (b)—The figures have been arrived at as follows :—		
(a) Total Expenditure as in A/c No. 12	11,18,38,014	91,29,24,512
Add—Working Expenses of Irrigation	....	27,69,032
	<b>11,18,38,014</b>	<b>91,56,93,544</b>

(b) N—Public Debt—

Floating Debt .. ..	....	....
Loans from the Central Government	8,35,17,897	....
Other Loans .. ..	14,16,531	....
P—Loans and Advances by the State Governments—		
Loans to Local Funds, Private Parties, etc.	....	10,70,07,158
Loans to Government servants ..	....	5,99,127
	<b>8,49,34,428</b>	<b>10,76,06,285</b>

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

Heads.	Actuals for 1961-62.
	Rs.
<b>A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—</b>	
<b>IV—Taxes on Income other than corporation Tax—</b>	
Taxes on Agricultural Income .. .. .	92,26,484
Miscellaneous .. .. .	11,765
<i>Deduct—Refunds</i> .. .. .	-2,81,919
Share of net proceeds assigned to States .. .. .	9,40,16,000
<b>Total</b> ..	<b>10,29,72,330</b>
 <b>V—Estate Duty—</b>	
<b>II</b> Estate Duty on property other than Agricultural Land—Share of net proceeds assigned to States.	26,94,000
<b>Total</b> ..	<b>26,94,000</b>
 <b>VII—Land Revenue—</b>	
Ordinary Revenue .. .. .	1,52,52,826
Sale of Government Estates .. .. .	2,627
Sales-proceeds of Waste-lands and redemption of land tax .. .. .	11,927
Recoveries on account of Survey and Settlement charges .. .. .	268
Rent, etc., of fisheries .. .. .	41,018
Recovery of cost of maintenance of boundary pillars .. .. .	31
Receipts from the management of Ex-Zamindari Estates .. .. .	4,28,67,243
Rates and cesses on lands .. .. .	29,37,457
Recoveries of over-payments .. .. .	49,539
Collection of payments for services rendered .. .. .	6,46,377
Miscellaneous .. .. .	2,21,620
<i>Deduct—Refunds</i> .. .. .	-33,927
<b>Total</b> ..	<b>6,19,97,006</b>

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

Heads.	Actuals for 1961-62.
	Rs.
<b>A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—<i>contd.</i></b>	
<b>VIII—State Excise Duties—</b>	
Country spirits .. .. .	3,72,91,531
Country fermented liquor .. .. .	67,16,496
Malt Liquors .. .. .	29,79,780
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	1,18,91,007
Receipts from commercial spirits, including denatured spirits and medicated wines.	71,87,022
Opium .. .. .	9,17,957
Hemp and other drugs .. .. .	24,64,639
Fines, confiscations and miscellaneous .. .. .	3,65,767
Recoveries of over-payments .. .. .	4,270
Collection of payments for services rendered .. .. .	92,017
<i>Deduct—Refunds</i> .. .. .	-3,38,416
<b>Total</b>	<b>6,95,72,070</b>
<b>IX—Stamps—</b>	
<b>A—NON-JUDICIAL—</b>	
Sale of stamps .. .. .	3,13,87,776
Duty on impressing documents .. .. .	4,77,963
Fines and penalties .. .. .	33,338
Miscellaneous .. .. .	1,420
<i>Deduct—Refunds</i> .. .. .	-28,62,385
<b>Total—Non-Judicial</b>	<b>2,90,38,112</b>
<b>B—JUDICIAL—</b>	
<b>(i) Court fees—</b>	
Court fees realised in stamps .. .. .	1,24,93,504
<b>Total</b>	<b>1,24,93,504</b>

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

Heads.	Actuals for 1961-62.
	Rs.
<b>A.—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—<i>contd.</i></b>	
<b>IX—Stamps—<i>contd.</i></b>	
<b>B—JUDICIAL—<i>concl'd.</i></b>	
<b>(ii) Other Receipts—</b>	
Sale of stamps .. .. .	5,43,191
Fines and penalties .. .. .	9,037
Miscellaneous .. .. .	695
<i>Deduct—Refunds</i> .. .. .	(—)46,478
<b>Total</b> ..	<b>5,06,445</b>
<b>Total—Judicial</b> ..	<b>1,29,99,949</b>
<b>Total—Non-Judicial</b> ..	<b>2,90,38,112</b>
<b>Grand Total</b> ..	<b>4,20,38,061</b>
<hr/>	
<b>X—Forest—</b>	
Timber and other produce removed from the forests by Government agency.	21,76,093
Timber and other produce removed from the forests by consumers or purchasers.	85,92,386
Drift and waif wood and confiscated forest produce .. .. .	89,262
Receipts from the mangement of Ex-Zamindari Estates .. .. .	57,82,321
Miscellaneous .. .. .	4,28,520
<i>Deduct—Refunds</i> .. .. .	(—)9,249
<b>Total</b> ..	<b>1,70,59,333</b>
<hr/>	
<b>XI—Registration—</b>	
Fees for registering documents .. .. .	70,36,794
Fees for copies of registered documents .. .. .	1,83,319
Miscellaneous .. .. .	3,73,504
<i>Deduct—Refunds</i> .. .. .	(—)1,238
<b>Total</b> ..	<b>75,92,379</b>
<hr/>	

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

Heads.						Actuals for 1961-62.
						Rs.
<b>A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—<i>concl.</i></b>						
<b>XII—Taxes on vehicles—</b>						
Receipts under the Indian Motor Vehicles Act	..	..	..	..	..	21,58,191
Receipts under the Provincial Motor Vehicles Taxation Act	..	..	..	..	..	2,00,38,687
Other Receipts	..	..	..	..	..	13,59,969
<i>Deduct—Refunds</i>	..	—	..	..	..	(—)57,056
<b>Total</b>						2,34,99,791
<b>XII-A—Sales Tax—</b>						
Taxes under the Central Sales Tax Act	..	..	..	..	..	6,05,87,293
Receipts under Bengal Finance (Sales Tax) Act, 1941	..	..	..	..	..	13,04,75,286
Receipts under West Bengal Sales Tax Act, 1954	..	..	..	..	..	3,18,306
Receipts under Bengal Spirit Sales Taxation Act, 1941	..	..	..	..	..	2,54,14,262
Licence Fees ..	..	..	..	..	..	340
Miscellaneous	..	—	..	..	..	29,379
<i>Deduct—Refunds</i>	..	..	..	..	..	(—)23,18,629
<b>Total</b>						21,45,06,237
<b>XIII—Other Taxes and Duties—</b>						
<b>A—TAXES ON LUXURIES, INCLUDING TAXES ON ENTERTAINMENTS, AMUSEMENTS, BETTING AND GAMBLING—</b>						
Entertainment Tax	..	..	..	..	..	1,85,67,937
<b>Betting Tax—</b>						
Totalisator	..	..	..	..	..	86,29,397
Bookmakers	..	..	..	..	..	....
<i>Deduct—Refunds</i>	..	..	..	..	..	(—)11,779
<b>Total</b>						2,71,85,555

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

Heads.	Actuals for 1961-62. Rs.
<b>XIII—Other Taxes and Duties—concl'd.</b>	
<b>B—RECEIPTS FROM ELECTRICITY DUTIES—</b>	
Fees under the Indian Electricity Rules, 1922, and fees for the electrical inspection of cinemas.	2,00,465
Other Receipts .. .. .	4,13,78,454
Deduct—Refunds .. .. .	(—)3,747
<b>Total</b> ..	<b>4,15,75,172</b>
<b>D—OTHER ITEMS—</b>	
Receipts under the Bengal Raw Jute Taxation Act, 1941 .. ..	41,87,911
Receipts under the West Bengal Taxes on Entry of Goods in Local Areas Act, 1955.	2,62,18,657
Miscellaneous .. .. .	4,284
Deduct—Refunds .. .. .	(—)2,97,165
<b>Total</b> ..	<b>3,01,13,687</b>
<b>Grand Total</b> ..	<b>9,88,74,414</b>
<b>Total—A—Taxes, Duties and other Principal Heads of Revenue</b> ..	<b>64,08,05,621</b>
<b>C—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>	
<b>XVII—Irrigation, Navigation, Embankment and Drainage Works (commercial)—</b>	
<b>A.—IRRIGATION WORKS—</b>	
<b>(2) Unproductive works—</b>	
<b>Gross Receipts—</b>	
<b>Direct Receipts—</b>	
Water-rates .. .. .	3,10,838
Sales of water .. .. .	10,622
Navigation .. .. .	1,402
Rents .. .. .	11,320
Fines .. .. .	505
Recoveries of expenditure .. .. .	1,005
Miscellaneous .. .. .	48,363
<b>Total</b> ..	<b>3,84,055</b>
<b>Deduct—Working Expenses (voted)—</b>	
Extensions and Improvements .. .. .	(—)898
Maintenance and Repairs .. .. .	(—)8,43,907
Establishment .. .. .	(—)6,79,116
Tools and Plants .. .. .	(—)26,033
<b>Total working expenses</b> ..	<b>(—)15,49,954</b>
<b>Net Receipts</b> ..	<b>(—)11,65,899</b>
<b>Total—A—Irrigation Works</b>	<b>(—)11,65,899</b>



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

Heads.					Actuals for 1961-62.
					Rs.
<b>B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>					
<b>(2) Unproductive Works—</b>					
Gross Receipts—					
Direct Receipts—					
Other canal produce	..	..	..	..	192
Navigation	..	..	..	..	2,39,539
Plantations	..	..	..	..	2
Rents	..	..	..	..	11,315
Recoveries of expenditure	..	..	..	..	2,001
Miscellaneous	..	..	..	..	72,555
<b>Total</b>					<b>3,25,604</b>
 <i>Deduct—Working Expenses (voted)—</i>					
Extensions and Improvements	..	..	..	..	(—)12,448
Maintenance and Repairs	..	..	..	..	(—)8,89,921
Establishment	..	..	..	..	(—)2,94,322
Tools and Plants	..	..	..	..	(—)22,387
<b>Total—Working Expenses</b>					<b>(—)12,19,078</b>
					 <b>Net Receipts</b>
					<b>(—)8,93,474</b>
<b>Total—B—Navigation, etc.</b>					<b>(—)8,93,474</b>
 <b>Grand Total</b>					 <b>(—)20,59,373</b>

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

Heads.	Actuals for 1961-62.
	Rs.
<b>C—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>contd.</i></b>	
<b>XVIII—Irrigation, Navigation, Embankment and Drainage Works(Non- Commercial)—</b>	
<b>A—IRRIGATION WORKS—</b>	
Direct Receipts—	
Water-rates .. .. .	21,364
Sales of water .. .. .	129
Recoveries of expenditure .. .. .	2,554
Miscellaneous .. .. .	2,28,551
<b>Total—A—Irrigation Works ..</b>	<b>2,52,598</b>
<b>B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>	
Direct Receipts—	
Navigation .. .. .	23,205
Sales of water .. .. .	20
Rents .. .. .	11,129
Fines .. .. .	1,530
Recoveries of expenditure .. .. .	8,912
Miscellaneous ' .. .. .	11,76,038
<i>Deduct—Refunds</i> .. .. .	- 1,226
<b>Total—B—Navigation, Embankment and Drainage Works.</b>	<b>12,19,608</b>
<b>Grand Total .. .. .</b>	<b>14,72,206</b>
<b>Total—C—Irrigation, Navigation etc. ..</b>	<b>( - ) 5,87,167</b>

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

	Heads.	Actuals for 1961-62.
		Rs.
<b>E—DEBT SERVICES—</b>		
<b>XX—Interest—</b> ..		
Interest on loans and advances by the State Governments	..	85,85,634
Interest realised on investment of Cash Balances	.. ..	46,42,692
Interest on arrears of Revenue—		
(i) Land Revenue	.. .. .	20,40,012
(ii) Other Revenue	.. .. .	89,516
(iii) Sales Tax	.. .. .	1,01,370
Interest on Irrigation Capital Outlay incurred before 1st April 1937		12,07,731
Miscellaneous	.. .. .	2,41,638
<i>Deduct</i> —Refunds	.. .. .	—31
	<b>Total</b>	<b>1,69,08,562</b>
	<b>Total—E—Debt Services</b>	<b>1,69,08,562</b>
<b>F—ADMINISTRATIVE SERVICES—</b>		
<b>XXI—Administration of Justice—</b>		
Sale proceeds of unclaimed and escheated property	.. ..	20,955
Court-fees realised in cash	.. .. .	9,308
General fees, fines and forfeitures	.. .. .	40,06,724
Ploadership and Mukhtearship Examination fees	.. ..	5,132
Receipts of the Official Assignee	.. .. .	1,20,590
Receipts of the Official Receiver, Calcutta	.. .. .	1,34,389
Miscellaneous fees and fines—		
(i) Records Room receipts	.. .. .	204
(ii) Other receipts	.. .. .	1,79,352
Miscellaneous	.. .. .	2,16,937
Recoveries of over-payments	.. .. .	8,416
Collection of payments for services rendered	.. .. .	2,99,218
<i>Reduct</i> —Refunds	.. .. .	—47,272
	<b>Total</b>	<b>49,53,953</b>

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

Heads.						Actuals for 1961-62.
						Rs.
<b>F—ADMINISTRATIVE SERVICES—<i>concl'd.</i></b>						
<b>XXII—Jails—</b>						
Jails	..	..	..	..	..	5,34,031
Jail manufactures	..	..	..	..	..	5,23,621
Recoveries of over-payments	..	..	..	..	..	1,381
<i>Deduct—Refunds</i>	..	..	..	..	..	-2,661
<b>Total</b>						<b>10,56,372</b>
<b>XXIII—Police—</b>						
Police supplied to Railways	..	..	..	..	..	1,334
Police supplied to public departments, private companies and persons						1,18,856
Receipts and recoveries on account of Presidency Police					..	20,85,730
Fees, fines and forfeitures	..	..	..	..	..	89,681
Recoveries of over-payments	..	..	..	..	..	28,500
Collection of payments for services rendered	..	..	..	..	..	5,17,882
Miscellaneous	..	..	..	..	..	6,20,371
<i>Deduct—Refunds</i>	..	..	..	..	..	-12,314
<b>Total</b>						<b>34,50,040</b>
<b>Total—F—Administrative Services</b>						<b>94,60,365</b>
<b>F. A.—SOCIAL AND DEVELOPMENTAL SERVICES—</b>						
<b>XXIV—Ports and Pilotage—</b>						
<b>B—OTHER PORTS—</b>						
Sale proceeds of vessels and stores	..	..	..	..	..	31,067
Registration and other fees	..	..	..	..	..	12,020
Miscellaneous	..	..	..	..	..	83,164
<b>Total</b>						<b>1,26,251</b>

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

				Heads.	Actuals for 1961-62.
					Rs.
<b>F. A.—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i></b>					
<b>XXVI—Education—</b>					
<b>A—UNIVERSITY—</b>					
Fees, Government Arts College	..	..	..	..	10,93,265
Fees, Government Professional Colleges	..	..	..	..	4,35,983
<b>B—SECONDARY—</b>					
Fees, Government Secondary Schools	..	..	..	..	8,21,230
<b>D—SPECIAL—</b>					
Fees and other receipts, Government Special Schools	..	..	..	..	43,049
<b>E—GENERAL—</b>					
Contributions	..	..	..	..	50,000
Income from endowments	..	..	..	..	112
Recoveries of over-payments	..	..	..	..	4,96,891
Collection of payments for services rendered	..	..	..	..	8,072
Miscellaneous	..	..	..	..	47,16,995
<i>Deduct—Refunds</i>	..	..	..	..	-1,71,398
				<b>Total</b>	<b>74,94,199</b>
<b>XXVII—Medical—</b>					
Medical School and College fees	..	..	..	..	5,82,549
Hospital receipts	..	..	..	..	19,54,313
Mental Hospital receipts	..	..	..	..	62,618
Sale of medicines	..	..	..	..	6,21,193
Contributions	..	..	..	..	3,15,870
Income from endowments	..	..	..	..	89,693
Recoveries of over-payments	..	..	..	..	1,27,681
Collection of payments for services rendered	..	..	..	..	10,52,259
Miscellaneous	..	..	..	..	14,01,145
Receipts on account of Provincialisation of Sadar and Subdivisional Hospital.					53,537
<i>Deduct—Refunds</i>	..	..	..	..	-1,18,331
				<b>Total</b>	<b>61,42,527</b>

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

Heads.	Actuals for 1961-62.
	Rs.
<b>F. A.—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i></b>	
<b>XXVIII—Public Health—</b>	
Sale-proceeds of sera and vaccines, etc. .. .. .	2,05,510
Contributions .. .. .	1,12,537
Recoveries of over-payments .. .. .	11,218
Collection of payments for services rendered .. .. .	2,07,510
Miscellaneous .. .. .	25,70,941
<b>Total</b> .. .. .	<b>31,07,716</b>
<b>XXIX—Agriculture—</b>	
Agricultural receipts .. .. .	2,72,14,391
Fisheries .. .. .	4,12,367
Recoveries of over-payments .. .. .	1,77,224
Collection of payments for services rendered .. .. .	9,874
Transfer from the Deposit Account of grants made by other Govern- ments, Local Funds or other outside Bodies .. .. .	50,24,759
<i>Deduct—Refunds</i> .. .. .	-13,479
<b>Total</b> .. .. .	<b>3,28,25,136</b>
<b>XXX—Animal Husbandry—</b>	
Veterinary College and School fees .. .. .	38,521
Other receipts .. .. .	14,68,050
Collection of payments for services rendered .. .. .	254
<i>Deduct—Refunds</i> .. .. .	-1,482
<b>Total</b> .. .. .	<b>15,06,243</b>

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

Heads.						Actuals for 1961-62.
						Rs.
<b>F. A.—SOCIAL AND DEVELOPMENTAL SERVICES—<i>concl'd.</i></b>						
<b>XXXI—Co-operation—</b>						
Audit fees	..	..	..	..	..	3,98,933
Miscellaneous receipts	..	..	..	..	..	74,300
<i>Deduct—Refunds</i>	..	..	..	..	..	-1,639
<b>Total</b>						<b>4,71,594</b>
<b>XXXII—Industries and Supplies—</b>						
Industries	..	..	..	..	..	91,58,143
Receipts from Cottage and Small-scale Industries	..	..	..	..	..	30,73,294
Cinchona plantations	..	..	..	..	..	30,19,495
Recoveries of over-payments	..	..	..	..	..	346
Collection of payments for services rendered	..	..	..	..	..	3,403
Dividends from investments in commercial and other concerns	..	..	..	..	..	1,14,595
<i>Deduct—Refunds</i>	..	..	..	..	..	-29,558
<b>Total</b>						<b>1,53,39,718</b>
<b>XXXVI—Miscellaneous Departments—</b>						
<b>Labour and Emigration—</b>						
Fees for the registration of Trade Union	..	..	..	..	..	3,347
<b>Miscellaneous—</b>						
Examination fees	..	..	..	..	..	1,27,897
Fees for the inspection of steam boilers	..	..	..	..	..	3,18,266
Administration of Indian Partnership Act, 1932	..	..	..	..	..	41,370
Fire services	..	..	..	..	..	10,60,438
Fees realised under the Factories Act, 1948	..	..	..	..	..	8,86,250
Miscellaneous	..	..	..	..	..	44,52,200
<i>Deduct—Refunds</i>	..	..	..	..	..	-9,419
<b>Total</b>						<b>68,80,349</b>
<b>XXXVI—A—Receipts on account of Community Development Projects, National Extension Service and Local Development Works—</b>						
<b>A—COMMUNITY DEVELOPMENT PROJECT—</b>						
Community Development Project	..	..	..	..	..	4,25,588
<b>D—GENERAL—</b>						
Miscellaneous	..	..	..	..	..	30
<b>Total</b>						<b>4,25,618</b>
<b>Total—F. A.—Social and Developmental Services</b>						<b>7,43,19,351</b>

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

Heads.							Actuals for 1961-62
							Rs.
<b>H.—CIVIL WORKS, MULTIPURPOSE RIVER-SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS.—</b>							
<b>XXXIX—Civil Works—</b>							
Rents	..	..	..	..	..	..	9,92,420
Ferry receipts	..	..	..	..	..	..	2,20,875
Tolls on roads	..	..	..	..	..	..	7,11,074
Recoveries of expenditure	..	..	..	..	..	..	4,98,109
Transfer from Central Road Fund	..	..	..	..	..	..	4,41,541
Subventions from the Government of India for Development Schemes							2,43,000
Miscellaneous	..	..	..	..	..	..	23,32,198
<i>Deduct—Refunds</i>	..	..	..	..	..	..	(-)2,13,365
						<b>Total</b>	<u>52,25,852</u>
<b>XLA—Receipts from Multipurpose River Schemes—</b>							
Mayurakshi Reservoir Project	..	..	..	..	..	..	..
Gross Receipts	..	..	..	..	..	..	21,16,339
						<b>Total</b>	<u>21,16,339</u>
						<b>Total—H—Civil Works, Multipurpose River Schemes, etc.</b>	<u>73,42,191</u>
<b>J.—MISCELLANEOUS—</b>							
<b>XLIV—Receipts in-aid of Superannuation—</b>							
Contributions for pensions and gratuities	..	..	..	..	..	..	5,25,869
Miscellaneous	..	..	..	..	..	..	68,049
Receipts in England	..	..	..	..	..	..	62,888
						<b>Total</b>	<u>6,56,806</u>
<b>XLV—Stationery and Printing—</b>							
Stationery receipts	..	..	..	..	..	..	1,55,484
Sale of plain paper used with stamps	..	..	..	..	..	..	2,89,535
Sale of Gazettes and other Government Publications	..	..	..	..	..	..	1,40,281
Other press receipts	..	..	..	..	..	..	3,65,515
Receipts in England	..	..	..	..	..	..	1,014
<i>Deduct—Refunds</i>	..	..	..	..	..	..	(-)105
						<b>Total</b>	<u>9,51,724</u>



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

	Heads.					Actuals for 1961-62.
						Rs.
<b>J.— MISCELLANEOUS—<i>conold.</i></b>						
<b>XLVI—Miscellaneous—</b>						
Unclaimed deposits .. .. .	..	..	..	..	..	83,83,338
Sale of old stores and materials .. .. .	..	..	..	..	..	4,43,043
Fees for Government audit .. .. .	..	..	..	..	..	10,834
Rent, rates and taxes .. .. .	..	..	..	..	..	60,985
Other fees, fines and forfeitures .. .. .	..	..	..	..	..	60,984
Contributions for Five-Year Plan .. .. .	..	..	..	..	..	32,864
Receipts on account of displaced persons .. .. .	..	..	..	..	..	54,89,630
Recoveries of over-payments .. .. .	..	..	..	..	..	1,67,316
Collection of payments for services rendered .. .. .	..	..	..	..	..	7,34,439
Receipt in connection with Elections .. .. .	..	..	..	..	..	39,516
Miscellaneous .. .. .	..	..	..	..	..	47,27,688
Loss or gain by exchange .. .. .	..	..	..	..	..	2,093
Net gain by Exchange on Remittance Transactions .. .. .	..	..	..	..	..	(-)2
<i>Deduct—Refunds</i> .. .. .	..	..	..	..	..	(-)17,30,406
						<hr/>
				Total	..	1,84,22,322
						<hr/>
<b>XLVI—A—Receipts from Road and Water Transport Schemes—</b>						
<b>(a) ROAD TRANSPORT—</b>						
<b>Gross Receipts—</b>						
Receipts from Motor Transport Services .. .. .	..	..	..	..	..	(-) 286
						<hr/>
				Total	..	(-) 286
						<hr/>
				Total—J—Miscellaneous	..	2,00,30,566
						<hr/>

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

		Heads.	Actuals for 1961-62
			Rs.
<b>L—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS</b>			
<b>XLIX—Grants-in-aid from Central Government—</b>			
<b>A—STATUTORY GRANTS-IN-AID—</b>			
Grants-in-aid under Art. 275 of the Constitution	..	..	4,75,00,000
Other Statutory Grants	..	..	2,09,77,000
<b>B—OTHER GRANTS-IN-AID</b>			
Forest	..	..	8,16,000
Irrigation	..	..	10,03,795
Education	..	..	3,28,22,508
Medical	..	..	23,00,000
Public Health	..	..	76,79,000
Agriculture	..	..	45,26,470
Animal Husbandry	..	..	5,96,555
Co-operation	..	..	720
Industry	..	..	12,77,000
Miscellaneous Department	..	..	1,03,67,420
Community Development Project and National Extension service and local development works.			73,00,059
Civil Works	..	..	10,38,659
Miscellaneous	..	..	52,36,595
Grants in lieu of Tax on Railway passenger fares	..	..	78,88,000
Assistance for natural calamities	..	..	3,14,71,000
Total Other Grants-in-aid			11,43,23,781
Grand Total			18,28,00,781
<b>L—Miscellaneous adjustments between Central and State Governments—</b>			
Contribution from the Central Government on account of Administration of Petroleum and Explosive Acts.			11,506
Total			11,506
<b>L—A—State's share of Union Excise Duties—</b>			
Share of net proceeds assigned to States	..	..	3,18,52,716
Share of net proceeds of Additional Duties of Excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957, assigned to States.			3,34,38,000
Total			6,52,90,716
Total—L—Contributions and Miscellaneous, Adjustment etc.			24,81,03,003
<b>M—EXTRAORDINARY ITEMS—</b>			
<b>LI—Extraordinary Receipts—</b>			
Other Items	..	..	5,89,316
Total			5,89,316
Total—M—Extraordinary items			5,89,316
Total—Revenue			1,01,69,71,808

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

Hoads  1	Actuals for 1961-62		
	<i>Charged</i>	Voted	Total
	2 Rs.	3 Rs.	4 Rs.
<b>A—COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUE—</b>			
<b>4—Taxes on Income other than Corporation Tax and Estate Duty—</b>			
Collection of Taxes on Agricultural Income.	728	6,43,440	6,44,168
Total ..	728	6,43,440	6,44,168
<b>7—Land Revenue—</b>			
Charges of administration ..	..	44,16,224	44,16,224
Management of Government Estates ..	..	1,13,383	1,13,383
Survey, Settlement and Record Operations.	11,810	62,70,438	62,82,248
Land Records .. ..	..	56,563	56,563
Expenditure in connection with Ex-zamindari Estates.	1,556	2,60,70,168	2,60,71,724
Assignments and Compensation ..	..	17,00,581	17,00,581
Works .. ..	..	41,450	41,450
Total ..	13,366	3,86,68,807	3,86,82,173
<b>8—State Excise Duties—</b>			
Superintendence .. ..	..	9,18,428	9,18,428
District charges .. ..	..	37,91,267	37,91,267
Cost of opium supplied to State Excise Department.	..	2,08,044	2,08,044
Total ..	..	49,17,739	49,17,739

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

Heads  1	Actuals for 1961-62		
	<i>Charged</i>	<i>Voted</i>	<i>Total</i>
	2 Rs.	3 Rs.	4 Rs.
<b>A—COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUE—<i>contd.</i></b>			
<b>9—Stamps—</b>			
<b>A—NON-JUDICIAL—</b>			
Superintendence .. ..	..	98,506	98,506
Charges for the sale of stamps ..	..	4,69,607	4,69,607
Cost of stamps supplied from Central Stamp Stores.	..	2,22,234	2,22,234
<b>B—JUDICIAL—</b>			
Superintendence— .. ..	..	49,258	49,253
Charges for the sale of stamps ..	..	65,475	65,475
Cost of stamps supplied from Central Stamp Stores.	..	1,56,303	1,56,303
<b>Total</b> ..	..	<b>10,61,378</b>	<b>10,61,378</b>
<b>10—Forest—</b>			
Conservancy and Works ..	41,350	37,78,904	38,20,254
Establishment .. ..	..	46,72,995	46,72,995
Development Schemes ..	..	41,52,011	41,52,011
Grants-in-aid, contributions, etc. ..	..	2,430	2,430
<b>Total</b> ..	<b>41,350</b>	<b>1,26,06,340</b>	<b>1,26,47,690</b>
<b>11—Registration—</b>			
Superintendence .. ..	..	1,05,665	1,05,665
District Charges .. ..	..	24,90,078	24,90,078
<b>Total</b> ..	..	<b>25,95,743</b>	<b>25,95,743</b>

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

Heads 1	Actuals for 1961-62		
	Charged	Voted	Total
	2 Rs.	3 Rs.	4 Rs.
<b>A—COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUE—<i>concl.</i></b>			
<b>12—Taxes on Vehicles—</b>			
Compensations to local bodies, etc.	4,50,000	..	4,50,000
Total ..	4,50,000	..	4,50,000
<b>12A—Sales Tax—</b>			
COLLECTION CHARGES—			
Taxes under the Bengal Finance (Sales Tax) Act, 1941.	4,768	25,68,354	25,73,122
Total ..	4,768	25,68,354	25,73,122
<b>13—Other Taxes and Duties—</b>			
COLLECTION CHARGES—			
Entertainment Tax ..	..	1,27,832	1,27,832
Betting Tax .. ..	..	10,000	10,000
Charges under the Electricity Acts.	..	7,81,144	7,81,144
Taxes on Entry of Goods in Local Area	..	3,55,480	3,55,480
Total ..	..	12,74,456	12,74,456
Total—A—Collection of Taxes etc.	5,10,212	6,43,36,257	6,48,46,469
<b>C—REVENUE ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>			
<b>17—Interest on Irrigation Works (commercial)—</b>			
Irrigation Works .. ..	9,41,047	..	9,41,047
Navigation, Embankment and Drainage Works.	13,15,439	..	13,15,439
Total ..	22,56,486	..	22,56,486

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

Heads  1	Actuals for 1961-62		
	<i>Charged</i>	<i>Voted</i>	<i>Total</i>
	2	3	4
	Rs.	Rs.	Rs.
<b>C—REVENUE ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>Conold.</i></b>			
<b>18—Other Revenue Expenditure financed from Ordinary Revenues—</b>			
<b>A—IRRIGATION WORKS—</b>			
<b>(1)—Works (non-Commercial)—</b>			
Maintenance and Repairs .. ..	..	30,037	30,037
Establishment .. ..	..	48,489	48,489
Tools and Plant .. ..	..	615	615
Development Schemes .. ..	..	35,742	35,742
<b>Total .. ..</b>	..	<b>1,14,883</b>	<b>1,14,883</b>
 <b>(2) Miscellaneous Expenditure—</b>			
Establishment .. ..	..	8,72,353	8,72,353
Tools and Plant .. ..	..	45,623	45,623
Other Charges .. ..	..	2,22,667	2,22,667
Suspense .. ..	..	— 38,515	— 38,515
Development Schemes .. ..	..	2,29,829	2,29,829
<b>Total .. ..</b>	..	<b>13,31,957</b>	<b>13,31,957</b>
<b>Total—A—Irrigation Works .. ..</b>	..	<b>14,46,840</b>	<b>14,46,840</b>

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

Heads	Actuals for 1961-62		
	<i>Charged</i>	<i>Voted</i>	<i>Total</i>
	1	2	3
	Rs.	Rs.	Rs.
<b>B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>			
<b>(1) Works (non-Commercial)—</b>			
Works .. .. .	..	1,95,903	1,95,903
Extension and Improvements ..	..	68,356	68,356
Maintenance and Repairs ..	..	1,47,03,265	1,47,03,265
Establishment .. .. .	..	24,02,708	24,02,708
Tools and Plant .. .. .	..	3,40,188	3,40,188
Development Schemes .. .. .	..	16,10,237	16,10,237
Suspense .. .. .	..	— 12,27,772	— 12,27,772
<b>Total .. .. .</b>	<b>..</b>	<b>1,80,92,885</b>	<b>1,80,92,885</b>
<b>(2) Miscellaneous Expenditure—</b>			
Establishment .. .. .	..	12,413	12,413
Tools and Plant .. .. .	..	1,502	1,502
Other Charges .. .. .	..	1,75,440	1,75,440
Grants-in-aid .. .. .	..	5,000	5,000
Development Schemes .. .. .	..	6,05,583	6,05,583
<b>Total .. .. .</b>	<b>..</b>	<b>7,99,938</b>	<b>7,99,938</b>
<b>Total—B—Navigation, etc. ..</b>	<b>..</b>	<b>1,88,92,823</b>	<b>1,88,92,823</b>
<b>Total—A—Irrigation, etc. ..</b>	<b>..</b>	<b>14,46,840</b>	<b>14,46,840</b>
<b>Grand Total .. .. .</b>	<b>..</b>	<b>2,03,39,663</b>	<b>2,03,39,663</b>
<b>Total—C—Revenue Account of Irrigation, etc. ..</b>	<b>22,56,486</b>	<b>2,03,39,663</b>	<b>2,25,96,149</b>

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

Heads  1	Actuals for 1961-62		
	<i>Charged</i>	<i>Voted</i>	<i>Total</i>
	2 Rs.	3 Rs.	4 Rs.
<b>E—DEBT SERVICES—</b>			
<b>22—Interest on Debt and Other obligations—</b>			
<b>A—INTEREST ON ORDINARY DEBT—</b>			
<b>(1) Rupee Debt—</b>			
<b>Permanent Loans—</b>			
3½ per cent. West Bengal loan, 1962	6,52,053	..	6,52,053
4 per cent. West Bengal loan, 1963	14,05,424	..	14,05,424
4 per cent. West Bengal loan, 1964	7,92,730	..	7,92,730
4 per cent. West Bengal loan, 1967	30,51,573	..	30,51,573
4 per cent. West Bengal loan, 1968	28,62,175	..	28,62,175
4½ per cent. West Bengal loan, 1970	21,91,454	..	21,91,454
4 per cent. West Bengal loan, 1971	33,44,933	..	33,44,933
4 per cent. West Bengal loan, 1969	28,07,002	..	28,07,002
4½ per cent. West Bengal loan, 1972	14,46,557	..	14,46,557
<b>Discount on Loans—</b>			
4½ per cent. West Bengal loan, 1970	21,000	..	21,000
4 per cent. West Bengal loan, 1969	20,000	..	20,000
4 per cent. West Bengal loan, 1971	32,000	..	32,000
<b>Other Items—</b>			
Management of Debt ..	1,09,400	..	1,09,400
Expenditure connected with the issue of new loans and sale of Securities held in the Cash Balance Investment Account.	1,60,171	..	1,60,171
Miscellaneous—Interest on loans taken from the Central Government.	7,49,02,769	..	7,49,02,769
Interest on other loans ..	16,70,195	..	16,70,195
<b>Total—A—Interest on Ordinary Debt.</b>	<b>9,54,69,436</b>	<b>..</b>	<b>9,54,69,436</b>



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

Heads  1	Actuals for 1961-62		
	<i>Charged</i>	<i>Voted</i>	<i>Total</i>
	2 Rs.	3 Rs.	4 Rs.
<b>E—DEBT SERVICES—<i>contd.</i></b>			
<b>22—Interest on Debt and Other Obligations—<i>Contd.</i></b>			
<b>2—INTEREST ON UNFUNDED DEBT/STATE FUNDS— PROVIDENT FUNDS—</b>			
Interest on General Provident Fund.	35,21,439	..	35,21,439
Interest on Indian Civil Services Provident Fund.	75,452	..	75,452
Interest on Indian Civil Services (Non-European Members) Provident Fund.	38,324	..	38,324
Interest on All India Services Provident Funds.	87,534	..	87,534
Interest on Contributory Provident Funds.	1,85,170	..	1,85,170
<b>Total—Interest on Unfunded Debt ..</b>	<b>39,07,919</b>	<b>..</b>	<b>39,07,919</b>
<b>3—INTEREST ON OTHER OBLIGATIONS—</b>			
<b>Interest on Depreciation Reserve and other Reserve Funds—</b>			
<b>Other items—</b>			
Interest on deposits of depreciation Reserve Funds (State Transport Corporation).	8,30,000	..	8,30,000
Miscellaneous .. ..	25,748	32,713	58,461
<b>Total—Interest on other obligations</b>	<b>8,55,748</b>	<b>32,713</b>	<b>8,88,461</b>
<b>Total—1,2 and 3 ..</b>	<b>10,02,33,103</b>	<b>32,713</b>	<b>10,02,65,816</b>

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

Heads  1	Actuals for 1961-62		
	Charged	Voted	Total
	2 Rs.	3 Rs.	4 Rs.
<b>E—DEBT SERVICES—<i>contd.</i></b>			
<b>22—Interest on Debt and Other obligation—concl'd.</b>			
<b>D—TRANSFERS—</b>			
<i>Deduct—</i>			
(1) Interest transferred to Commercial Departments—			
Multi-purpose River Schemes ..	— 89,93,973	..	— 89,93,973
Irrigation .. ..	— 10,48,755	..	— 10,48,755
(2) Interest on Capital advanced to the Damodar Valley Corporation.	— 2,94,71,795	..	— 2,94,71,795
<i>Deduct—Total D Transfers ..</i>	<i>— 3,95,14,523</i>	<i>..</i>	<i>— 3,95,14,523</i>
Total ..	6,07,18,580	32,713	6,07,51,293
<b>23—Appropriation for Reduction or Avoidance of Debt—</b>			
<b>Sinking Funds—</b>			
(i) 3½ per cent. West Bengal loan, 1962.	12,11,000	..	12,11,000
(ii) 4 per cent. West Bengal loan, 1964.	11,58,000	..	11,58,000
(iii) 4 per cent. West Bengal loan, 1963.	27,61,000	..	27,61,000
(iv) 4 per cent. West Bengal loan, 1967.	43,34,000	..	43,34,000
(v) 4 per cent. West Bengal loan, 1968.	39,67,000	..	39,67,000
(vi) 4½ per cent. West Bengal loan, 1970.	26,96,000	..	26,96,000
(vii) 4 per cent. West Bengal loan, 1971.	41,28,000	..	41,28,000
(viii) 4 per cent. West Bengal loan, 1969.	56,04,000	..	56,04,000
Total Sinking Funds ..	2,58,59,000	..	2,58,59,000

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

Heads  1	Actuals for 1961-62		
	Charged	Voted	Total
	2 Rs.	3 Rs.	4 Rs.
<b>E—DEBT SERVICES—<i>concl.</i></b>			
<b>23—Appropriation for Reduction or Avoidance of Debt—<i>concl.</i></b>			
Depreciation Funds—			
(i) 3½ per cent. West Bengal loan, 1962.	2,97,000	..	2,97,000
(ii) 4 per cent. West Bengal loan, 1964.	3,37,000	..	3,37,000
(iii) 4 per cent. West Bengal loan, 1963.	6,04,000	..	6,04,000
(iv) 4 per cent. West Bengal loan, 1967.	12,65,000	..	12,65,000
(v) 4 per cent. West Bengal loan, 1968.	11,82,000	..	11,82,000
(vi) 4½ per cent. West Bengal loan, 1970.	8,13,000	..	8,13,000
(vii) 4 per cent. West Bengal loan, 1971.	12,01,000	..	12,01,000
(viii) 4 per cent. West Bengal loan, 1969.	10,58,000	..	10,58,000
Total—Depreciation Funds ..	67,57,000	..	67,57,000
Total ..	3,26,16,000	..	3,26,16,000
Total—E—Debt Services ..	9,33,34,580	32,713	9,33,67,293

**F—ADMINISTRATIVE SERVICES—**

**25—General Administration—**

**A—HEADS OF STATES AND MINISTERS—**

Emoluments of the Governor ..	71,482	..	71,482
Secretariat Staff of the Governor	1,70,362	..	1,70,362
Staff and Household of the Governor.	1,88,555	..	1,88,555
Entertainments and Hospitality Expenses.	32,380	59,446	91,826
Expenditure from Contract Allowance.	1,43,248	..	1,43,248
Tour Expenses .. ..	37,574	..	37,574
Ministers .. ..	..	13,29,780	13,29,780

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

Heads 1	Actuals for 1961-62		
	Charged 2 Rs.	Voted 3 Rs.	Total 4 Rs.
<b>F—ADMINISTRATIVE SERVICES</b> <i>—contd.</i>			
<b>25—General Administration—conold.</b>			
<b>B—PARLIAMENT AND THE STAFF LEGISLATURE—</b>			
Legislative Council .. ..	37,200	2,48,931	2,86,131
Legislative Assembly .. ..	40,715	8,29,167	8,69,882
State Legislature Secretariat .. ..	..	9,37,935	9,37,935
<b>C—ELECTIONS—</b>			
Other Election Charges .. ..	..	35,23,333	35,23,333
<b>E—SECRETARIAT AND ATTACHED OFFICES—</b>			
Civil Secretariat .. ..	1,060	1,36,97,883	1,36,98,943
Public Service Commission .. ..	3,49,946	..	3,49,946
Board of Revenue .. ..	..	5,60,818	5,60,818
Financial Commissioner and establishments—			
Local Fund Audit Establish- ment. .. ..	..	5,34,310	5,34,310
<b>F—COMMISSIONERS—</b>			
Commissioners .. ..	..	4,27,721	4,27,721
<b>G—DISTRICT ADMINISTRATION—</b>			
General Establishments .. ..	258	1,28,13,871	1,28,14,129
Subdivisional Establishments .. ..	..	31,33,487	31,33,487
Other Establishments .. ..	..	89,323	89,323
<b>H—WORKS—</b>			
Original Works .. ..	..	67,101	67,101
<b>I—MISCELLANEOUS—</b>			
Discretionary Grants by Heads of States, etc. .. ..	24,546	56,366	80,912
Miscellaneous .. ..	..	17,36,965	17,36,965
Rehabilitation Programme .. ..	..	3,98,734	3,98,734
Development Schemes .. ..	..	7,92,602	7,92,602
<b>CHARGES IN ENGLAND—</b>			
Share of cost of the High Com- missioner's Establishment debitable to State Government. .. ..	..	4,880	4,880
<b>Total .. ..</b>	<b>10,97,326</b>	<b>4,12,42,653</b>	<b>4,23,39,979</b>

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

Heads  1	Actuals for 1961-62		
	<i>Charged</i>	<i>Voted</i>	<i>Total</i>
	2 Rs.	3 Rs.	4 Rs.
<b>ADMINISTRATION SERVICES</b>			
<i>—Contd.</i>			
<b>27—Administration of Justice—</b>			
High Courts .. ..	31,62,124	..	31,62,124
Law Officers .. ..	..	13,76,266	13,76,266
Administrator-General and Official Trustee.	..	3,70,064	3,70,064
Sheriff and Reporter, Calcutta ..	28,251	82,653	1,10,904
Official Assignee .. ..	..	98,941	98,941
Official Receiver, Calcutta .. ..	..	1,98,150	1,98,150
Coroner's Court .. ..	..	13,071	13,071
Presidency Magistrate's Court ..	..	6,96,221	6,96,221
Civil and Sessions Courts .. ..	..	67,84,590	67,84,590
Courts of Small Causes .. ..	..	3,94,887	3,94,887
Criminal Courts .. ..	..	33,257	33,257
Pledership and Muktearship examination charges.	..	4,980	4,980
<b>CHARGES IN ENGLAND—</b>			
Other Charges .. ..	484	..	484
<b>Total</b> .. ..	<b>31,90,859</b>	<b>1,00,53,080</b>	<b>1,32,43,939</b>
<b>28—Jails—</b>			
Jails .. ..	..	1,03,44,059	1,03,44,059
Jail Manufactures .. ..	..	7,44,299	7,44,299
Works .. ..	..	14,544	14,544
<b>Total</b> .. ..	<b>..</b>	<b>1,11,02,902</b>	<b>1,11,02,902</b>

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

Heads.  1	Actuals for 1961-62.		
	<i>Charged</i>	<i>Voted.</i>	<i>Total.</i>
	2 Rs.	3 Rs.	4 Rs.
<b>F—ADMINISTRATIVE SERVICES</b> <i>—concl'd.</i>			
<b>29—Police—</b>			
Presidency Police .. ..	10	3,01,02,276	3,01,02,286
Superintendence .. ..	.. ..	8,27,114	8,27,114
District Executive Force ..	520	5,12,86,611	5,12,87,131
Police Training Schools and Colleges. .. ..	..	9,72,317	9,72,317
Village Police .. ..	..	2,01,185	2,01,185
Special Police .. ..	..	15,71,741	15,71,741
Railway Police .. ..	..	9,32,473	9,32,473
Criminal Investigation Depart- ment. .. ..	..	30,75,022	30,75,022
Works .. ..	..	5,75,264	5,75,264
Miscellaneous .. ..	..	81,208	81,208
<b>CHARGES IN ENGLAND—</b>			
Other Charges .. ..	..	1,123	1,123
<b>Total ..</b>	<b>530</b>	<b>8,96,26,334</b>	<b>8,96,26,864</b>
<b>Total—F—Administrative Services</b>	<b>42,88,715</b>	<b>15,20,24,969</b>	<b>15,63,13,684</b>
<b>FA—SOCIAL AND DEVELOPMENTAL SERVICES—</b>			
<b>30—Ports and Pilotage—</b>			
<b>B—OTHER PORTS—</b>			
Charges for Pooled Launches ..	....	8,56,035	8,56,035
Ports Establishments ..	....	1,11,592	1,11,592
Miscellaneous .. ..	....	3,18,655	3,18,655
Works .. ..	....	15,296	15,296
<b>Total ..</b>	<b>....</b>	<b>13,01,578</b>	<b>13,01,578</b>

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

Heads  1	Actuals for 1961-62		
	<i>Charged</i>	<i>Voted</i>	<i>Total</i>
	2 Rs.	3 Rs.	4 Rs.
<b>FA—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i></b>			
<b>36—Scientific Department—</b>			
Grants-in-aid and Donations to Scientific Societies and Institutes.	....	73,697	73,697
Total ..	....	73,697	73,697
<b>37—Education—</b>			
<b>A—UNIVERSITY—</b>			
Grants to Universities ..	....	21,52,010	21,52,010
Government Arts Colleges ..	....	45,30,496	45,30,496
Grants to non-Government Arts Colleges.	....	18,37,140	18,37,140
Government Professional Colleges	....	8,03,122	8,03,122
Grants to non-Government Professional Colleges.	....	19,173	19,173
<b>B—SECONDARY—</b>			
Government Secondary Schools	....	23,86,778	23,86,778
Direct grants to non-Government Secondary Schools.	....	90,11,514	90,11,514
Grants to Local Bodies for Secondary Education.	....	50,18,000	50,18,000
<b>C—PRIMARY—</b>			
Government Primary Schools ..	....	2,00,847	2,00,847
Direct grants to non-Government Primary Schools.	....	18,51,716	18,51,716
Grants to Local bodies for primary education.	....	62,77,720	62,77,720
<b>D—SPECIAL—</b>			
Government Special Schools ..	....	6,64,878	6,64,878
Direct grants to non-Government Special Schools.	....	7,82,419	7,82,419

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

Heads  1	Actuals for 1961-62.		
	<i>Charged</i>	<i>Voted</i>	<i>Total</i>
	2 Rs.	3 Rs.	4 Rs.
<b>FA—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i></b>			
<b>37—Education—<i>conold.</i></b>			
<b>E—GENERAL—</b>			
Direction .. ..	122	4,58,546	4,58,668
Inspection .. ..	....	14,66,645	14,66,645
Scholarships .. ..	....	4,20,949	4,20,949
Development Schemes .. ..	....	16,90,66,060	16,90,66,060
Miscellaneous .. ..	....	45,57,624	45,57,624
Works .. ..	....	6,796	6,796
Amount transferred to the Fund for promotion of education amongst educationally backward classes.	....	11,24,000	11,24,000
Expenditure for promotion of education amongst educationally backward classes.	....	14,46,517	14,46,517
<i>Deduct</i> —Amount met from the Fund for promotion of education amongst educationally backward classes.	....	—11,24,000	—11,24,000
<b>F—CHARGES IN ENGLAND—</b>			
Leave Salaries and Deputation Pay .. ..	....	12,908	12,908
Government Scholarships .. ..	....	53,175	53,175
Other Charges .. ..	....	14,181	14,181
<b>Total ..</b>	<b>122</b>	<b>21,30,39,214</b>	<b>21,30,39,336</b>
<b>38—Medical—</b>			
Medical Establishment .. ..	....	42,10,676	42,10,676
Hospital and Dispensaries .. ..	....	1,94,97,859	1,94,97,859
Grants for Medical purposes .. ..	....	8,55,125	8,55,125
Medical Colleges and Schools .. ..	....	33,84,626	33,84,626



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

Heads  1	Actuals for 1961-62.		
	<i>Charged</i>	<i>Voted</i>	<i>Total</i>
	2 Rs.	3 Rs.	4 Rs.
<b>F.A—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i></b>			
<b>38—Medical—conold.</b>			
Mental Hospital .. ..	....	13,35,401	13,35,401
Chemical Examiner .. ..	....	93,190	93,190
Provincialisation of Sadar and Subdivisional Hospitals. . . .	....	68,87,135	68,87,135
Works .. ..	....	57,328	57,328
Employees State Insurance Schemes	....	16,91,482	16,91,482
Miscellaneous .. ..	....	3,42,573	3,42,573
Suspense .. ..	....	-1,78,275	-1,78,275
Development Schemes .. ..	2,722	3,38,02,409	3,38,05,131
Charges in England .. ..	....	....	....
Leave Salaries and Deputation pay	....	3,529	3,529
Contribution to the Bureau of Hygiene, etc. . . .	....	120	120
Other charges .. ..	....	4,224	4,224
<b>Total ..</b>	<b>2,722</b>	<b>7,19,87,402</b>	<b>7,19,90,124</b>
<b>39—Public Health—</b>			
Public Health Establishment ..	....	26,33,822	26,33,822
Grants for Public Health purposes	....	1,63,008	1,63,008
Expenses in connection with epi- demic diseases. . . .	....	10,26,231	10,26,231
Bacteriological Laboratories ..	....	3,16,467	3,16,467
Pasteur Institutes .. ..	....	1,24,851	1,24,851
Leprosy .. ..	....	1,58,977	1,58,977
Suspense .. ..	....	35,15,276	35,15,276
Works .. ..	....	1,59,766	1,59,766
Development Schemes .. ..	....	2,21,49,865	2,21,49,865
Charges in England—Contribu- tion to Bureau of Hygiene. . . .	....	120	120
<b>Total ..</b>	<b>....</b>	<b>3,02,48,383</b>	<b>3,02,48,383</b>

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

Heads  1	Actuals for 1961-62.		
	<i>Charged</i>	<i>Voted</i>	<i>Total</i>
	2 Rs.	3 Rs.	4 Rs.
<b>F-A—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i></b>			
<b>40—Agriculture—</b>			
Direction .. ..	....	4,83,218	4,83,218
Superintendence .. ..	....	39,37,109	39,37,109
Experimental Farms ..	....	4,41,143	4,41,143
Agricultural Demonstration and Propaganda including public exhibitions and fairs.	....	11,39,285	11,39,285
Agricultural Experiments and Research.	....	15,51,478	15,51,478
Agricultural Education ..	....	89,626	89,626
Botanical and other public Gardens	....	5,94,072	5,94,072
Agricultural Development ..	....	1,76,944	1,76,944
Grants-in-aid, contributions, etc.	....	51,672	51,672
Fisheries .. ..	....	26,18,734	26,18,734
Development Schemes ..	....	3,86,94,552	3,86,94,552
Charges in England—Contribution to the Bureau of Hygiene, etc.	....	93	93
<b>Total ..</b>	<b>....</b>	<b>4,97,77,926</b>	<b>4,97,77,926</b>
<b>41—Animal Husbandry—</b>			
Superintendence .. ..	....	9,87,679	9,87,679
Veterinary Education & Research	....	12,35,261	12,35,261
Subordinate Establishment ..	....	4,40,056	4,40,056
Hospitals and dispensaries ..	....	13,30,473	13,30,473
Prizes .. ..	....	237	237
Other charges .. ..	....	1,63,230	1,63,230
Development Schemes ..	....	35,43,309	35,43,309
<b>Total ..</b>	<b>....</b>	<b>77,00,245</b>	<b>77,00,245</b>

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

Heads  1	Actuals for 1961-62.		
	Charged	Voted	Total
	2 Rs.	3 Rs.	4 Rs.
<b>F-A—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i></b>			
<b>42—Co-operation—</b>			
Superintendence .. ..	....	22,22,251	22,22,251
Grants-in-aid .. ..	....	4,01,000	4,01,000
Other Charges .. ..	....	16,099	16,099
Development Schemes .. ..	....	25,98,221	25,98,221
<b>Total ..</b>	<b>....</b>	<b>52,37,571</b>	<b>52,37,571</b>
<b>43—Industries and Supplies—</b>			
Industries .. ..	153	1,30,79,335	1,30,79,488
Cottage Industries .. ..	....	25,39,980	25,39,980
Salt .. ..	....	4,643	4,643
Cinchona Plantations .. ..	....	28,34,457	28,34,457
Development Schemes .. ..	....	1,37,49,524	1,37,49,524
Works .. ..	....	1,87,787	1,87,787
<b>Total ..</b>	<b>153</b>	<b>3,23,95,726</b>	<b>3,23,95,879</b>
<b>46—Labour and Employment—</b>			
Labour .. ..	....	8,20,570	8,20,570
Factories .. ..	....	4,18,885	4,18,885
Miscellaneous .. ..	....	4,30,803	4,30,80
Resettlement and Employment .. ..	....	8,09,078	8,09,0
Development Scheme .. ..	....	4,86,692	4,86,692
Works .. ..	....	3,807	3,8
<i>Deduct—Amount met from Reserve Fund and Deposit Account.</i> .. ..	....	—32,201	—32,201
<b>Total ..</b>	<b>....</b>	<b>29,37,634</b>	<b>29,37,634</b>

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

Heads 1	Actuals for 1961-62.		
	Charged	Voted	Total
	2 Rs.	3 Rs.	4 Rs.
<b>F.A—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i></b>			
<b>47—Miscellaneous Departments—</b>			
<b>Inspection and Tests—</b>			
Inspectors of Steam Boilers ..	....	2,62,365	2,62,365
<b>Statistics—</b>			
State Statistics .. ..	....	1,23,677	1,23,677
<b>Miscellaneous—</b>			
Preservation and Translation of ancient manuscripts.	.....	6,200	6,200
Administration of Indian Partnership Act, 1932.	....	21,719	21,719
Administration of Bengal Money Lenders Act, 1940.	.....	15,544	15,544
Controller of Rents ..	....	4,25,160	4,25,160
Suspense .. ..	....	22,48,380	22,48,380
Miscellaneous .. ..	....	40,22,037	40,22,037
Fire Services .. ..	12	41,28,970	41,28,982
Welfare of Scheduled Tribes, Castes and other Backward Classes.	....	3,08,980	3,08,980
Development Schemes ..	....	1,01,31,110	1,01,31,110
Total ..	12	2,16,94,142	2,16,94,154

**47A—Community Development Projects, National Extension Service and Local Development Works—**

*Development Schemes—*

**A—COMMUNITY DEVELOPMENT PROJECTS—**

Supervision .. ..	....	3,33,651	3,33,651
Project Headquarters ..	....	43,33,991	43,33,991
Animal Husbandry and Agricultural Extension.	....	13,18,466	13,18,466
Health and Rural Sanitation ..	....	14,63,569	14,63,469

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

Heads 1	Actuals for 1961-62.		
	<i>Charged</i>	<i>Voted</i>	<i>Total</i>
	2 Rs.	3 Rs.	4 Rs.
<b>F.A—SOCIAL AND DEVELOPMENTAL SERVICES--<i>concl.</i></b>			
<b>47A—Community Development Projects, National Extension Service and Local Development Works—<i>concl.</i></b>			
<i>Development Schemes—concl.</i>			
<b>A—COMMUNITY DEVELOPMENT PROJECTS—<i>concl.</i></b>			
Education .. ..	....	11,40,660	11,40,660
Social Education .. ..	....	15,36,405	15,36,405
Communication .. ..	....	25,84,313	25,84,313
Rural Arts, Crafts and Industries	....	29,64,620	29,64,620
Suspense .. ..	....	-4,31,327	-4,31,327
<b>B—NATIONAL EXTENSION SERVICE—</b>			
Recurring expenditure on Personnel retained on National Extension Service Pattern.	....	84,03,576	84,03,576
<b>C—LOCAL DEVELOPMENT WORKS—</b>			
District Establishment ..	....	3,98,000	3,98,000
Water-supply .. ..	....	11,51,650	11,51,650
Roads and Buildings including small bridges and culverts.	....	76,822	76,822
Other Miscellaneous Schemes ;..	....	2,466	2,466
Total ..	....	2,52,76,862	2,52,76,862
Total—F.A-Social and Development Services.	3,009	46,16,70,380	46,16,73,389

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

Heads  1	Actuals for 1961-62.		
	<i>Charged</i>	Voted	Total
	2 Rs.	3 Rs.	4 Rs.
<b>H—CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS—</b>			
<b>50—Civil Works—</b>			
<i>Original Works—Buildings—</i>			
Land Revenue .. .. .		3,517	3,517
State Excise Duties .. .. .		13,075	13,075
Registration .. .. .		9,771	9,771
Other Taxes and Duties .. .. .		979	979
General Administration .. .. .	16,548	2,65,959	2,82,507
Administration of Justice .. .. .		90,853	90,853
Jails .. .. .		32,038	32,038
Police .. .. .		1,28,414	1,28,414
Education .. .. .		60,085	60,085
Medical .. .. .		1,00,043	1,00,043
Agriculture .. .. .		16,305	16,305
Co-operation .. .. .		96	96
Animal Husbandry .. .. .		994	994
Industries and Supplies .. .. .		11,719	11,719
Civil Works .. .. .		28,990	28,990
Stationery and Printing .. .. .		2,617	2,617
Miscellaneous Departments .. .. .		7,717	7,717
Original Works—Communications .. .. .	456	73,36,447	73,36,903
Original Works—Miscellaneous .. .. .		13,996	13,996
<i>Repairs—Buildings—</i>			
Land Revenue .. .. .		55,009	55,009
State Excise .. .. .		24,016	24,016
Registration .. .. .		53,091	53,091
Other Taxes and Duties .. .. .		12,568	12,568
General Administration .. .. .	7,77,359	17,10,787	24,88,146
Administration of Justice .. .. .		4,89,515	4,89,515
Jails .. .. .		8,56,104	8,56,104
Police .. .. .		17,41,170	17,41,170
Ports and Pilotage .. .. .		2,999	2,999
Education .. .. .		10,99,957	10,99,957
Medical .. .. .		22,02,938	22,02,938
Public Health .. .. .		14,461	14,461
Agriculture .. .. .		1,58,197	1,58,197
Animal Husbandry .. .. .		53,717	53,717
Co-operation .. .. .		50	50
Industries .. .. .		96,926	96,926

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

Heads	Actuals for 1961-62.		
	<i>Charged</i>	<i>Voted</i>	<i>Total</i>
	1	2	3
	Rs.	Rs.	Rs.
<b>H—CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS—<i>concl.</i></b>			
<b>50—Civil Works—<i>concl.</i></b>			
<i>Repairs—Buildings—concl.</i>			
Civil Works .. ..	....	6,49,432	6,49,432
Stationery and Printing .. ..	....	25,306	25,306
Miscellaneous Departments .. ..	....	9,49,109	9,49,109
Communications .. ..	....	1,40,25,740	1,40,25,740
Miscellaneous .. ..	....	16,533	16,533
Establishment .. ..	1,17,564	57,33,178	58,50,742
Tools and Plant .. ..	2,837	15,84,961	15,87,798
Furniture .. ..	....	39,813	39,813
Grant-in-aid .. ..	4,33,231	28,10,424	32,43,655
Suspense .. ..	2,694	2,18,803	2,21,497
Development Schemes .. ..	....	1,24,88,755	1,24,88,755
<i>Deduct—Amount met from subventions from Central Road Fund.</i>	....	—50,21,476	—50,21,476
<b>Total ..</b>	<b>13,50,689</b>	<b>5,02,15,698</b>	<b>5,15,66,387</b>
<b>51A—Interest on Capital outlay on Multipurpose River Schemes—</b>			
Kansabati Reservoir Project ..	24,77,038	....	24,77,038
Mayurakshi Reservoir Project ..	65,16,935	....	65,16,935
<b>Total ..</b>	<b>89,93,973</b>	<b>....</b>	<b>89,93,973</b>
<b>51B—Other Revenue Expenditure connected with Multipurpose River Scheme—</b>			
<b>MAYURAKSHI RESERVOIR PROJECT—</b>			
<i>Working Expenses—</i>			
Maintenance and Repairs .. ..	....	14,00,579	14,00,579
Establishment .. ..	....	(a)14,43,655	14,43,655
Tools and Plant .. ..	....	1,39,653	1,39,653
Suspense .. ..	....	67,130	67,130
<b>Total ..</b>	<b>....</b>	<b>30,51,017</b>	<b>30,51,017</b>
<b>Total—H-Civil Works M.P.R. Schemes, etc.</b>	<b>1,03,44,662</b>	<b>5,32,66,715</b>	<b>6,36,11,377</b>

(a) Includes Rs. 90,013 on account of Hydro-electric installation.

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

1	Actuals for 1961-62.		
	Charged.	Voted.	Total.
	2	3	4
	Rs.	Rs.	Rs.
<b>J—MISCELLANEOUS—</b>			
<b>54—Famine—</b>			
<b>A—FAMINE RELIEF—</b>			
Salaries and Establishment ..	....	50,64,718	50,64,718
Gratuitious Relief .. ..	....	3,80,49,239	3,80,49,239
Miscellaneous .. ..	2,987	1,04,23,782	1,04,26,769
Rehabilitation Programme ..	....	19,45,591	19,45,591
Works .. ..	....	1,41,492	1,41,492
<i>Deduct—Amount transferred from the West Bengal Famine Insurance Fund.</i>	....	—80,00,000	—80,00,000
<b>B—TRANSFER TO WEST BENGAL —FAMINE INSURANCE FUND</b>			
	....	80,00,000	80,00,000
<b>Total ..</b>	<b>2,987</b>	<b>5,56,24,822</b>	<b>5,56,27,809</b>

**54B—Privy Purses and Allowances of  
Indian Rulers—**

**PRIVY PURSES AND ALLOWANCES  
OF RULERS OF INTEGRATED  
STATES AND ALLOWANCES OF  
THEIR RELATIVES AND SERVANTS**

<b>I—Integrated States ..</b>	<b>....</b>	<b>1,39,445</b>	<b>1,39,445</b>
<b>Charges in England—</b>			
Allowances for Relatives of the Ruler of Cooch Behar.	....	18,920	18,920
<b>Total ..</b>	<b>....</b>	<b>1,58,365</b>	<b>1,58,365</b>



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

Heads  1	Actuals for 1961-62		
	<i>Charged</i>	Voted	Total
	2 Rs.	3 Rs.	4 Rs.
<b>J—MISCELLANEOUS—<i>contd.</i></b>			
<b>55—Superannuation Allowances and Pensions—</b>			
Superannuation and retired Allowances.	2,15,847	1,31,66,552	1,33,82,399
Compassionate Allowances ..	....	65,757	65,757
Gratuities .. ..	....	26,78,063	26,78,063
Pensions for distinguished and meritorious services.	....	25,024	25,024
Allowances and gratuities to Political sufferers, their families and institutions.	....	3,99,823	3,99,823
Donations to Provident Funds ..	....	1,89,675	1,89,675
Equated payments on account of Capital Outlay on Sterling Pensions to the Government of India.	....	2,92,340	2,92,340
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments and concerns.	....	- 3,34,315	- 3,34,315
<i>Charges in England—</i>			
Indian Civil Service ..	....	4,920	4,920
Other Civil Services in India ..	....	62,825	62,825
Compassionate Allowances ..	....	1,750	1,750
Total ..	2,15,847	1,65,52,414	1,67,68,261
<b>56—Stationery and Printing—</b>			
<b>I—STATIONERY—</b>			
Stationery Offices and Stores ..	....	2,95,255	2,95,255
Purchase of Stationery Stores ..	....	43,39,864	43,39,864
Stationery supplied by other Governments.	....	18	18
Discount on plain paper used with stamps.	....	13,571	13,571
<i>Deduct</i> —Value of Stationery supplied to other Governments and Paying Departments.	....	- 3,43,084	- 3,43,084
<b>II—PRINTING—</b>			
Government Presses	....	45,61,411	45,61,411
Printing at Private Presses	....	49,413	49,413
Cost of printing work done by other Governments.	....	16,648	16,648
<i>Charges in England—</i>			
Press and Forms—Stores proper	....	9,396	9,396
Total ..	....	89,42,492	89,42,492

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

Head.  1	Actuals for 1961-62.		
	<i>Charged.</i>	<i>Voted.</i>	<i>Total.</i>
	2	3	4
	Rs.	Rs.	Rs.
<b>J—MISCELLANEOUS—<i>concl'd.</i></b>			
<b>57—Miscellaneous—</b>			
Donations for charitable purposes	....	3,64,985	3,64,985
Petty Establishment ..	....	18,45,011	18,45,011
Irrecoverable temporary loans and advances written-off.	....	16,485	16,485
Grants-in-aid, Contributions, etc.	8,43,795	2,03,16,584	2,11,60,379
Expenditure on displaced persons and minorities.	26,580	1,89,43,774	1,89,70,354
Miscellaneous and unforeseen charges.	4,612	66,26,205	66,30,817
Development Schemes ..	....	1,02,25,259	1,02,25,259
Loss or gain by Exchange ..	....	372	372
Total ..	8,74,987	5,83,38,675	5,92,13,662
Total—J-Miscellaneous ..	10,93,821	13,96,16,768	14,07,10,589
<b>M—EXTRAORDINARY ITEMS—</b>			
<b>63—Extraordinary charges—</b>			
<i>Charges in India—</i>			
Extra Police Force ..	....	34,05,107	34,05,107
Food .. .. .	6,529	1,77,34,507	1,77,41,036
Loss on sale of subsidised food	....	7,451	7,451
Total ..	6,529	2,11,47,065	2,11,53,594
<b>64C—Prepartition Payments—</b>			
Claims passed by the Application Committee.	....	4,89,982	4,89,982
Total ..	....	4,89,982	4,89,982
Total—M-Extraordinary items ..	6,529	2,16,37,047	2,16,43,576
Grand Total—Expenditure within the Revenue Account.	11,18,38,014	91,29,24,512	1,02,47,62,526

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

Head.	Actuals for 1961-62.		
	<i>Charged.</i>	<i>Voted.</i>	<i>Total.</i>
	2	3	4
1	Rs.	Rs.	Rs.
<b>AA—PRINCIPAL REVENUE HEADS—</b>			
<b>FOREST AND OTHER CAPITAL ACCOUNTS</b>			
<b>OUTSIDE THE REVENUE ACCOUNT—</b>			
<b>65—Payment of compensation to land-holders, etc., on the abolition of the Zamindari System</b>			
Compensation .. ..	....	1,98,82,794	1,98,82,794
Total ..	....	1,98,82,794	1,98,82,794
<b>CC—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—</b>			
<b>68—Construction of Irrigation, Navigation, Embankment and Drainage, Works (commercial)—</b>			
<b>A—Irrigation works (unproductive)—</b>			
Extraordinary Replacements ..	....	- 953	- 953
Establishment .. ..	....	- 438	- 438
Tools and Plant .. ..	....	- 16	- 16
Total ..	....	- 1,407	- 1,407
<b>B—Navigation, Embankment and Drainage Works Development Schemes—</b>			
<b>(2) Unproductive—</b>			
Works .. ..	....	5,97,668	5,97,668
Establishment .. ..	....	1,22,755	1,22,755
Tools and Plants .. ..	....	11,560	11,560
Suspense .. ..	....	65,744	65,744
Total ..	....	7,97,727	7,97,727
Total—B—Navigation, etc. works	....	7,97,727	7,97,727
Total ..	....	7,96,320	7,96,320
<b>68A—Construction of Irrigation, Navigation, Embankment and Drainage Works (Non-commercial)—</b>			
<b>B—Navigation, Embankment and Drainage Works—Development Schemes—</b>			
Works .. ..	....	60,97,628	60,97,628
Establishment .. ..	....	11,20,366	11,20,366
Tools and Plant .. ..	....	1,43,113	1,43,113
Total—B—Navigation, etc., Works	....	73,61,107	73,61,107
Total ..	....	73,61,107	73,61,107

No 13—STATEMENT SHOWING DETAILED ACCOUNT OF  
EXPENDITURE BY MINOR HEADS—*contd.*

Head  1	Actuals for 1961-62		
	<i>Charged</i>	<i>Voted</i>	<i>Total</i>
	2 Rs.	3 Rs.	4 Rs.
<b>FF— Civil Administration—Capital Accounts outside the Revenue Account—</b>			
<b>71— Capital Outlay on Schemes of Agri- cultural Improvement and Research—</b>			
Jute Seed Multiplication Farm, Bhajanghat.	....	1,43,952	1,43,952
<i>Development Schemes—</i>			
Sisal Plantation at Rajnagar ..	....	50,412	50,412
Agricultural Marketing Co-opera- tive Society.	....	4,69,932	4,69,932
Seed Multiplication Farms ..	....	4,93,146	4,93,146
Extension of Hatwar Farm in Purulia District.	....	14,330	14,330
Minor Irrigation .. ..	....	50,67,778	50,67,778
Plant Protection .. ..	....	30,429	30,429
Co-operative Farming ..	....	9,000	9,000
Development of Consumer's Co- operative Societies.	....	47,500	47,500
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	....	— 69,026	— 69,026
Total ..	....	62,57,453	62,57,453
<b>72—Capital Outlay on Industrial Develop- ment—</b>			
<b>Investments in Government Commer- cial undertakings—</b>			
Development of Salt Production	....	15,422	15,422
Establishment of a prototype machine tools factory at Howrah.	....	2,020	2,020
<i>Investment in other Commercial concerns—</i>			
*Investment in shares of Co-opera- tive Organisation.	....	19,44,000	19,44,000
<i>Development Schemes—</i>			
Industrial Estate at Kalyani ..	....	13,50,710	13,50,710
Industrial Estate at Baruipur ..	....	29,451	29,451
Coal Mining .. ..	....	5,026	5,026

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

Head.	Actuals for 1961-62.		
	Charged.	Voted.	Total.
	1	2	3
	Rs.	Rs.	Rs.
<b>FF—Civil Administration—Capital Accounts outside the Revenue Account—concl'd.</b>			
<b>72—Capital Outlay on Industrial Development—concl'd.</b>			
Investment in share Capital of the Electro-Medical and Allied Industries Ltd.—			
Manufacture of X'ray Machine	....	3,25,000	3,25,000
Investment in the share capital of the W. Bengal Small Industries Corporation.	....	9,99,700	9,99,700
State Participation in share Capital of the W. B. State Handloom Weavers Society Ltd.	....	2,00,000	2,00,000
Establishment of Industrial Estates, Howrah.	....	30,13,713	30,13,713
Contribution to the share capital of State Warehousing Corporation.	....	3,00,000	3,00,000
Industrial Estate at Saktigarh	....	14,561	14,561
Schemes for setting up of three Spinning Mills.	....	—85,392	—85,392
Industrial Estate at Siliguri ..	....	3,46,201	3,46,201
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	....	—31,206	—31,206
Total ..	....	84,29,206	84,29,206

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

**80A—Capital Outlay on Multipurpose River Schemes—**

*Development Schemes—Mayurakshi Reservoir Project—*

Messanjore Dam-Works ..	..	80,457	80,457
Establishment .. ..	..	74,708	74,708
Suspense .. ..	..	7,39,047	7,39,047
<i>Deduct</i> —Receipt and Recoveries on Capital Account.	..	—18,871	—18,871
Total ..	..	8,75,341	8,75,341

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

Head.  1	Actuals for 1961-62.		
	<i>Charged.</i>	<i>Voted.</i>	<i>Total.</i>
	2 Rs.	3 Rs.	4 Rs.
<b>HH—Capital Account of Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements outside the Revenue Account—<i>contd.</i></b>			
<b>80A—Capital Outlay on Multipurpose River Schemes—<i>contd.</i></b>			
<i>Hydro Electric Installation—</i>			
Suspense .. .. .	..	2,94,070	2,94,070
<i>Deduct—Receipt and Recoveries on Capital Account—</i>	..	— 5,99,580	— 5,99,580
<b>Total ..</b>	..	<b>— 3,05,510</b>	<b>— 3,05,510</b>
<i>Reclamation and Resettlement under the Administrator, Mayurakshi Reservoir Project—</i>			
Works .. .. .	..	6	6
<b>Total ..</b>	..	<b>6</b>	<b>6</b>
<i>Barrage and Irrigation—</i>			
Works .. .. .	..	10,31,885	10,31,885
Tools and Plant .. .. .	..	5,113	5,113
Establishment .. .. .	..	74,708	74,708
Suspense .. .. .	..	— 2,29,776	— 2,29,776
<i>Deduct—Receipt and Recoveries on Capital Account—</i>	..	— 56,716	— 56,716
<b>Total ..</b>	..	<b>8,25,214</b>	<b>8,25,214</b>
<b>Total—Mayurakshi, etc. ..</b>	..	<b>13,95,051</b>	<b>13,95,051</b>
<i>Kansabati Reservoir Project—</i>			
Works .. .. .	..	1,56,59,440	1,56,59,440
Establishment .. .. .	..	13,20,046	13,20,046
Tools and Plant .. .. .	..	1,20,223	1,20,223
Suspense .. .. .	..	13,95,159	13,95,159
<i>Deduct—Receipt and Recoveries on Capital Account.</i>	..	— 43,176	— 43,176
<b>Total ..</b>	..	<b>1,84,51,692</b>	<b>1,84,51,692</b>
<b>Total—Kansabati, etc. ..</b>	..	<b>1,84,51,692</b>	<b>1,84,51,692</b>

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

Head. 1	Actuals for 1961-62.		
	<i>Charged.</i>	<i>Voted.</i>	<i>Total.</i>
	2 Rs.	3 Rs.	4 Rs.
<b>HH—Capital Account of Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements outside the Revenue Account—concl'd.</b>			
<b>80A—Capital Outlay on Multipurpose River Schemes—concl'd.</b>			
<i>Damodar Valley Project—</i>			
<b>I—Advance to Damodar Valley Corporation—</b>			
Amount Advanced .. ..	..	5,53,00,000	5,53,00,000
<i>Deduct</i> —Government share of the Capital Outlay on the Damodar Valley Project. .. ..	..	— 4,55,85,999	— 4,55,85,999
<b>II—Government share of the Capital Outlay on the Damodar Valley Project. .. ..</b>	..	4,55,85,999	4,55,85,999
<b>Total—Damodar Valley, etc. . .</b>	..	5,53,00,000	5,53,00,000
<b>Total—80A—Capital Outlay on Multipurpose, etc.</b>	..	7,51,46,743	7,51,46,743
<b>81—Capital Account of Civil Works outside the Revenue Account—</b>			
<b>Original Works—Buildings—</b>			
Registration .. ..	..	44,863	44,863
Other Taxes and Duties .. ..	..	— 3,941	— 3,941
General Administration .. ..	..	22,40,197	22,40,197
Administration of Justice .. ..	..	5,74,745	5,74,745
Jails .. ..	..	4,86,003	4,86,003
Police .. ..	..	44,61,966	44,61,966
Education .. ..	..	55,793	55,793
Medical .. ..	..	12,855	12,855
Animal Husbandry .. ..	..	44,905	44,905
Co-operation .. ..	..	15,011	15,011
Industries .. ..	..	6,537	6,537
Miscellaneous Department .. ..	..	10,29,866	10,29,866
Civil Works .. ..	..	68,343	68,343
Road Development Department .. ..	..	2,18,860	2,18,860
Original Works—Communications .. ..	17,336	3,09,94,169	3,10,11,505
Original Works—Miscellaneous .. ..	..	15,191	15,191
Establishment .. ..	..	33,87,573	33,87,573
Tools and Plant .. ..	..	27,82,840	27,82,840
Suspense .. ..	..	— 25,58,648	— 25,58,648
Development Scheme .. ..	..	2,97,51,080	2,97,51,080
<i>Deduct</i> —Receipts and Recoveries on Capital Account. .. ..	..	— 6,06,756	— 6,06,756
<b>Total .. ..</b>	..	17,336	7,30,21,452
			7,30,38,788

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

Head.	Actuals for 1961-62.		
	Charged.	Voted.	Total.
	2	3	4
1	Rs.	Rs.	Rs.
<b>JJ—Miscellaneous Capital Account outside the Revenue Account—</b>			
<b>82—Capital Account of other Works outside the Revenue Account—</b>			
<i>Development Schemes—</i>			
Kanchrapara Area Development Scheme.	..	— 47,13,123	— 47,13,123
Salt Lake Reclamation Scheme	..	1,13,82,043	1,13,82,043
Development and Administration of Industries at Durgapur.	..	5,74,42,667	5,74,42,667
Housing Schemes .. ..	..	92,04,266	92,04,266
Other Schemes .. ..	..	54,00,094	54,00,094
Remodelling of Calcutta Corporation outfall from Bontola to Kulti.	..	— 1,49,355	— 1,49,355
Expenditure on Displaced Persons	..	1,19,09,041	1,19,09,041
Community Development Project	..	28,89,545	28,89,545
After-care Colony and occupational Centre for T. B. patients.	..	767	767
Development of Digha .. ..	..	39,888	39,888
Rural Health Centre .. ..	..	41,101	41,101
Expansion and Establishment of T. B. Hospitals.	..	4,06,642	4,06,642
Total .. ..	..	9,38,53,576	9,38,53,576



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

Head.	Actuals for 1961-62.		
	<i>Charged.</i>	<i>Voted.</i>	<i>Total.</i>
	2	3	4
1	Rs.	Rs.	Rs.
<b>U—Miscellaneous Capital Account outside the Revenue Account—<i>concl'd.</i></b>			
<b>82B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account—</b>			
<i>(a) Road Transport—</i>			
Motor Transport Services .. ..	..	7,30,536	7,30,536
<i>Deduct—Receipt and Recoveries on Capital Account—</i>	..	— 601	— 601
<i>(b) Water Transport—</i>			
Water Transport Services .. ..	..	5,000	5,000
Total .. ..	..	7,34,935	7,34,935
<b>83—Payments of Commuted value of Pensions—</b>			
<i>Payments in India</i> .. ..	2,592	8,25,364	8,27,956
<i>Charges in England</i> .. ..	..	— 7,343	— 7,343
Total .. ..	2,592	8,18,021	8,20,613
<b>85A—Capital Outlay on Schemes of Government Trading—</b>			
A—Grain Supply Schemes .. ..	1,71,922	— 1,81,56,533	— 1,79,84,611
C—Other Miscellaneous Schemes .. ..	..	51,27,543	51,27,543
Greater Calcutta Milk Supply Schemes—			
Schemes for establishment of Colonies, Distribution of Milk and Milk products.	..	— 1,04,44,760	— 1,04,44,760
Development Scheme .. ..	..	66,92,950	66,92,950
Total .. ..	1,71,922	— 1,67,80,800	— 1,66,08,878
Total—Capital expenditure outside the Revenue Account.	1,91,850	26,95,20,807	26,97,12,657
Total—Expenditure *.. ..	11,20,29,864	1,18,24,45,310	1,29,44,75,183

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

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
1	2	3
	Rs.	Rs.
<b>65—Payment of compensation to Landholders, etc., on the abolition of the Zamindari system.</b>	1,98,82,794	8,05,49,135
<b>65A—Capital Outlay on Forests ..</b>	..	13,500
<hr/>		
<b>68—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial)—</b>		
<b>A—Irrigation Works—</b>		
(2) Unproductive—		
Midnapore Canal .. ..	..	83,06,728
Bakreswar Irrigation Scheme ..	..	7,01,399
Damodar Canal .. ..	-1,407(b)	1,31,33,425
<hr/>		
<b>Total—Unproductive ..</b>	<b>-1,407</b>	<b>2,21,41,552</b>
<hr/>		
<b>Total—A—Irrigation Works ..</b>	<b>-1,407</b>	<b>2,21,41,552</b>
<hr/>		
<b>B—Navigation, Embankment and Drainage Works—</b>		
(2) Unproductive—		
Sonarpur-Arapanch Drainage Scheme.	1,21,475	94,00,884
Bagjolla-Ghuni-Jatragachi Drainage Scheme.	-2,954(b)	88,78,176
Other unproductive Schemes/ Works.	6,79,206	(a) 1,30,71,328
<hr/>		
<b>Total—B—Navigation, etc., Works.</b>	<b>7,97,727</b>	<b>3,13,50,388</b>
<hr/>		
<b>Total—Irrigation, Navigation, etc., Works.</b>	<b>7,96,320</b>	<b>5,34,91,940</b>
<hr/>		
<b>Deduct—Amount met out of Revenue.</b>	<b>..</b>	<b>-45,63,040</b>
<hr/>		
<b>Net amount outside the Revenue Account.</b>	<b>7,96,320</b>	<b>4,89,28,900</b>

(a) "Progressive figure has been changed which was necessitated for correcting an error in classification in the previous year's account (Rs, 31,046) and also transferring Rs. 15,86,602 from the head "68-Construction," etc. to "82-Capital Account", etc. as per the budget provision."

(b) Minus adjustments have been made due to transfer of surplus materials to another work.

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

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of year.
1	2	3
	Rs.	Rs.
<b>68A—Construction of Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—</b>		
<b>B—Navigation, Embankment and Drainage Works—</b>		
Flood Protection Works in West Bengal.	73,61,107	2,67,34,463
Total—B—Navigation, etc., Works.	73,61,107	2,67,34,463
Total ..	73,61,107	2,67,34,463
<b>71—Capital Outlay on Schemes of Agricultural Improvement and Research—</b>		
Establishment of seed multiplication Farms.	4,93,146	37,15,326
Greater Calcutta Milk Supply Scheme	..	43,59,096
Other Schemes/Works .. ..	57,64,307	1,01,10,649
Total ..	62,57,453	1,81,85,071
<b>72—Capital Outlay on Industrial Development—Development Programme—</b>		
Investment in share of Kalyani Spinning Mill.	..	1,40,00,000
Scheme for Industrial Centres ..	..	46,29,118
Industrial Estate at Kalyani ..	13,50,710	47,89,636
Scheme for setting up of three spinning mills.	-85,392(c)	65,91,151
West Bengal Finance Corporation ..	..	31,77,000
Other Schemes/Works .. ..	71,95,094	1,60,03,049
<i>Deduct</i> —Receipts and recoveries on Capital Account.	-31,206	-66,99,248
Total ..	84,29,206	4,24,90,706
Investment in shares of West Bengal Provincial Co-operative Bank Ltd.	..	(b) 15,00,000
Total ..	84,29,206	4,39,90,706
<i>Deduct</i> —Amount met from ordinary Revenue.	..	-15,00,000
Net amount outside the Revenue Account.	84,29,206	4,24,90,706

<sup>1</sup> (b)—Represents progressive expenditure directly met out of Revenue and accounted for under the major head "43—A—Capital Outlay on Industrial Development".

(c) Minus adjustment represents write back of wrong adjustment.

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

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
1	2	3
	Rs.	Rs.
<b>80A—Capital Outlay on Multipurpose River Schemes—</b>		
Mayurakshi Reservoir Project ..	13,95,051	15,40,37,167
Kansabati Reservoir Project ..	1,84,51,692	6,75,09,110
<b>Damodar Valley Project—</b>		
<b>I—Advances to Damodar Valley Corporation—</b>		
Amount Advanced .. ..	5,53,00,000	87,15,39,633
<i>Deduct</i> —Government share of Capital Outlay on Damodar Valley Project.	-4,55,85,999	-85,89,15,958
<b>II—Government share of the Capital Outlay on the Damodar Valley Project.</b>	4,55,85,999	85,89,15,958
<b>Total ..</b>	<b>7,51,46,743</b>	<b>1,09,30,85,910</b>
<hr/>		
<b>81—Capital Account of Civil Works outside the Revenue Account.</b>	<b>7,30,38,788</b>	<b>53,03,42,803</b>
<hr/>		
<b>81A—Capital Outlay on Electricity Schemes—</b>		
<b>II—Thermo-Electric Schemes—</b>		
<b>Development Schemes—</b>		
North Calcutta Rural Electrification Schemes.	..	1,10,08,696
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
<b>Total ..</b>	<b>..</b>	<b>1,28,13,275</b>
<hr/>		

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

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
1	2	3
	Rs.	Rs.
<b>81A—Capital Outlay on Electricity Schemes—<i>concl.</i></b>		
<b>I—Hydro-Electric Schemes—</b>		
Acquisition of Kurseong and Siliguri Electric Supply.	..	6,23,020
<b>II—Thermo-Electric Schemes—</b>		
Barrackpore Electric Supply ..	..	9,14,744
Cooch Behar Electric Supply ..	..	2,71,078
Bulk Power Supply Scheme to Garia, Rajpur, Sonarpur and Baruipur.	..	1,47,085
Bulk Power Supply Scheme to Gouripur Electric Supply Co. Ltd.	..	5,61,717
Power Supply Scheme to Ranigunj Coal Field.	..	1,35,511
Bulk Power Supply Scheme to Bongaon Electric Supply.	..	1,49,127
Bulk Power Supply Scheme to Joynagar, Majilpur and Diamond Harbour.	..	4,96,243
Acquisition of Santiniketan Electric Supply.	..	34,697
Acquisition of Burdwan Electric Supply.	..	34
Total ..	..	33,33,256
Grand Total ..	..	(c) 1,61,46,531
<i>Deduct</i> —Amount met from ordinary Revenue.	..	—33,33,256
Net amount outside the Revenue Account.	..	1,28,13,275

(c) Includes progressive expenditure of Rs. 33,33,256 directly met out of Revenue and accounted for under the major head "53—Capital Outlay on Electricity Schemes."

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

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
1	2	3
	Rs.	Rs.
<b>82—Capital Account of other Works Outside the Revenue Account—</b>		
Kanchrapara Area Development Scheme.	-47,13,123(b)	1,73,69,022
Development and Administration of Industries at Durgapur.	5,74,42,667	25,25,94,035
Tollyganj Land Development Scheme.	..	35,61,557
Housing Schemes .. ..	92,04,266	4,39,79,821
Other Schemes .. ..	54,00,094	4,09,97,970
Expenditure on Displaced Persons Community Development Project	1,19,09,041	12,21,54,402
Salt Lake Reclamation Scheme ..	28,89,545	1,97,92,749
Salt Lake Reclamation Scheme ..	1,13,82,043	1,52,53,911
Greater Calcutta Milk Supply Scheme.	..	1,61,38,498
Expansion and Establishment of T. B. Hospitals.	4,06,642	56,80,297
Other Schemes/works .. ..	-67,599	(a) 54,24,892
Total ..	9,38,53,576	54,29,47,154
<b>82B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account.</b>	<b>7,34,935</b>	<b>5,95,27,715</b>
<b>83—Payments of commuted value of Pensions.</b>	<b>8,20,613</b>	<b>43,76,537</b>
<b>85A—Capital Outlay on Schemes of Government Trading—</b>		
Grain Supply Scheme—		
Gross Expenditure .. ..	5,20,40,935	4,66,88,80,998
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	-7,00,25,546	-4,57,57,89,812
<i>Deduct</i> —Capital Expenditure financed from Ordinary Revenues.	..	-4,80,56,239
<i>Deduct</i> —Recoveries from other Governments, Departments, etc.	..	-8,02,53,168
Net Expenditure .. ..	-1,79,84,611	-3,52,18,221

(a) Progressive figures differ by Rs. 15,86,602 due to corrections. (Vide remarks in footnote (a) at page 76).

(b) Minus adjustment is due to receipts and recoveries in the current year of expenditure previously debited under this head.

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

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
1	2	3
	Rs.	Rs.
<b>85A—Capital Outlay on State Schemes of Government Trading—<i>concl'd.</i></b>		
Community Development Project—		
Gross Expenditure .. ..	57,431	57,81,909
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	-57,431	-57,81,909
Net Expenditure .. ..	..	..
Other Miscellaneous Schemes—		
Gross Expenditure .. ..	51,81,159	24,71,46,221
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	-53,616	-26,08,21,006
Net Expenditure .. ..	51,27,543	-1,36,74,785
Construction of Boats Scheme—		
Gross Expenditure .. ..	..	5,902
Net Expenditure .. ..	..	5,902
Greater Calcutta Milk Supply Scheme—		
Gross Expenditure .. ..	1,67,28,680	1,67,28,680
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	-2,71,73,440	-2,71,73,440
Net Expenditure .. ..	-1,04,44,760	-1,04,44,760
Development Scheme—		
Gross Expenditure .. ..	66,92,950	66,92,950
Total ..	-1,66,08,878	-5,26,38,914
Grand Total ..	26,97,12,657	(a)2,40,73,56,255

*Note.*—The above figures do not include the Capital Expenditure transferable from Bihar as a result of the Bihar and West Bengal (Transfer of Territories) Act. Please see also paragraph 5 of Part B of these accounts.

(a) Progressive figures differ by Rs. 31,046 due to corrections. (Vide remarks in footnote (a) at page 76.

STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND SOCIETIES, ETC., ON THE 31ST MARCH, 1962.

1	2	3	4	5	6
Name of the concern or Company.	Number and Types of shares purchased.	Purchase price and total amount invested.	Year of investment.	Amount of dividend declared for 1961-62 and credited to Government.	Remarks.
<b>Statutory Corporations—</b>					
1. West Bengal Financial Corporation ..	31,770 fully paid-up shares of Rs. 100 each.	31,77,000 (purchased at 100 par).	1953-54 30,000 shares 1955-56 1,770 shares	.....	Dividend for 1960-61 amounting to Rs. 1,11,195 credited to Government.
2. West Bengal State Warehousing Corporation.	19,000 ordinary shares of Rs. 100 each.	19,00,000	1957-58 14,000 shares 1960-61 2,000 shares 1961-62 3,000 shares	.....	
<b>Government Companies—</b>					
1 Kalyani Spinning Mills Ltd.	14,000 equity shares of Rs. 1,000 each.	1,40,00,000	1959-60 3,500 shares 1960-61 10,500 shares	Nil	The loss incurred during 1961-62 was Rs. 8.47 lakhs.
2. West Bengal Small Industries Corporation.	9,997 equity shares of Rs. 100 each.	9,99,700	1961-62 9,997 shares	.....	The Corporation incurred a loss of Rs. 26,129 during 1961-62.
3. Durgapur Projects Ltd.	1,49,999 shares of Rs. 1,000 each	14,99,99,000	1961-62		
<b>Joint Stock Companies—</b>					
West Bengal Salt Company Ltd.	6,800 ordinary shares of Rs. 25 each.	1,70,000	1950-51 2,800 shares 1951-52 2,000 shares 1952-53 2,000 shares	Nil	The accounts of the Company for the year ending December, 1960 showed net loss of Rs. 11,599.



**Co-operative Societies—**

	.. .. Redeemable .. ..	14,15,189	1956-62 .. ..	Dividend declared is not known.
Marketing Societies	.. ..	14,15,189	1956-62 .. ..	.. ..
Industrial Societies	.. .. 26,000 shares of Rs. 10 each. 400 shares of Rs. 100 each.	3,00,000	1957-58 26,000 shares 1961-62 400 shares	Ditto.
Credit Societies .. ..	.. .. 52,541 redeemable shares.	9,01,255	1959-60 and 1960-61	Nil
Co-operative Banks	.. .. 11,000 redeemable shares of Rs. 100 each and 30,000 ordinary shares of Rs. 50 each.	26,00,000	1952-53 30,000 shares 1959-60 5,000 shares 1960-61 6,000 shares	The investment relates to seven Co-operative Banks and one Land Mortgage Bank. The account of these banks for the year ending 30th June 1961 indicate that Co-operative Banks earned a total profit of Rs. 2.2 lakhs and the Land Mortgage Banks Rs. 0.30 lakh.
		17,54,62,144		

Note.—(a) A sum of Rs. 24,29,000 was further drawn during March, 1962 for investment on the following accounts, but not invested as yet—

	Rs.
(i) Manufacture of X-Ray Machine—Investment in the share capital of the Electro-medical and Allied Industries Ltd.	.. .. 3,25,000
(ii) West Bengal State Handloom Weaver's Co-operative Society Ltd.	.. .. 2,00,000
(iii) 108 Small Primary Agricultural Co-operative Societies	.. .. 2,04,000
(iv) Central Co-operative Bank .. ..	.. .. 16,00,000
(v) Udayvilla Service-cum-Marketing Co-operative Society	.. .. 1,00,000

(b) The Calcutta State Transport Corporation and North Bengal State Transportation were run as Government Undertakings prior to their formation into Corporation in June and April 1960 respectively. Under the rules, all sums incurred by the Government prior to these dates on Capital Account should be treated as capital advanced. The amount has not yet been finally determined and the terms and conditions settled. Hence the amount has not been included in the statement. They have been provisionally fixed at Rs. 4.56 crores and Rs. 3.37 lakhs respectively.

No. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1961-62 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

(In lakhs of rupees)			
1	On 31st March 1961.	On 31st March 1962.	Increase (+) Decrease (-) in the year.
	Rs.	Rs.	Rs.
<b>CAPITAL EXPENDITURE—</b>			
<b>Commercial Departments—</b>			
Irrigation .. .. .	5,43	5,35	(-) 8
Industrial Development Programme	(a) 3,56	4,40	(+ )84
Multipurpose River Schemes ..	1,01,79	1,09,31	(+ )752
Road and Water Transport Scheme	5,88	5,95	(+ )7
Electricity Scheme .. ..	(b) 1,62	1,62	..
<b>Total—Commercial Departments ..</b>	<b>1,18,28</b>	<b>1,26,63</b>	<b>(+) 835</b>
<b>Other Departments—</b>			
Other Accounts .. ..	96,43	1,15,05	(+ )18,62
<b>Total—Other Departments ..</b>	<b>96,43</b>	<b>1,15,05</b>	<b>(+) 18,62</b>
<b>Total—Capital Expenditure ..</b>	<b>2,14,71</b>	<b>2,41,68</b>	<b>(+) 26,97</b>
<b>Loans and Advances by State Governments—</b>			
Loans to *Local Funds, Private Parties, etc.	67,62	76,05	(+ )8,43
Loans to Government Servants ..	7	10	(+ )3
<b>Total—Loans and Advances by State Governments.</b>	<b>67,69</b>	<b>76,15</b>	<b>(+) 8,46</b>
<b>Total—Capital and other expenditure.</b>	<b>2,82,40</b>	<b>3,17,83</b>	<b>(+) 35,43</b>
<i>Deduct—Contribution from Revenues, Development Funds, Reserve Funds, etc. and Contingency Fund for capital expenditure.</i>	- 93	- 93	..
<b>Net capital and other expenditure (outside the Revenue Account).</b>	<b>2,81,47</b>	<b>3,16,90(x)</b>	<b>(+) 35,43(c)</b>

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

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

No. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1961-62 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl'd.*

(In lakhs of rupees.)			
1	On 31st March 1961.	On 31st March 1962.	Increase (+) Decrease (-) in the year.
	Rs.	Rs.	Rs.
<b>PRINCIPAL SOURCES OF FUNDS—</b>			
Permanent Debt—Nominal value ..	41,91	49,22	(+ )7,31
Loans from the Central Government	2,55,98	2,82,92	(+ )26,94
Other Loans .. .. .	3,63	3,99	(+ )36
Unfunded Debt .. .. .	10,20	11,22	(+ )1,02
<b>Total—Outstanding Debt ..</b>	<b>3,11,72</b>	<b>3,47,35</b>	<b>(+ )35,63</b>
Contingency Fund .. .. .	5,00	5,00	..
Sinking Funds and Reserve Funds ..	13,06	17,24	(+ )4,18
Net balance under Deposits, Advances, etc., other than those shown separately.	21,27	24,52	(+ )3,25
Remittances .. .. .	(- )6,62	(- )11,14	(- )4,52
<b>Total—Debt and other obligations ..</b>	<b>3,44,43</b>	<b>3,82,97</b>	<b>(+ )38,54</b>
<i>Deduct—Cash Balance .. .. .</i>	<i>2,21</i>	<i>1,70</i>	<i>(- )51</i>
<i>Deduct—Investments .. .. .</i>	<i>33,48</i>	<i>36,32</i>	<i>(+ )2,84</i>
<b>Net Provision of Funds .. .. .</b>	<b>3,08,74</b>	<b>3,44,95(y)</b>	<b>(+ )36,21(c)</b>

(c) The difference of Rs. 78 lakhs between the net provision of funds and net capital and other expenditure during the year is due to revenue deficit of Rs. 78 lakhs.

*Note.*—The net provision of funds (y) exhibited in the Statement differs from the net Capital and other expenditure (X) up to the end of the year by Rs. 28.05 lakhs due to the cumulative effect of revenue deficit in earlier years.



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



No. 16—STATEMENT SHOWING RECEIPTS, DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSIT, REMITTANCE HEADS AND CONTINGENCY FUND.

Detailed head of account. (1)	Opening balance. (2)	Receipt. (3)	Disbursement. (4)	Closing balance. (5)
Total Revenue and Expenditure as per Account Nos. 11 and 12	.....	1,01,69,71,808	1,29,44,75,183	.....
N—Public Debt—Permanent Debt	.. Cr. 41,90,92,700	7,30,71,300	.....	Cr. 49,21,64,000
Total	.. Cr. 41,90,92,700	7,30,71,300	.....	Cr. 49,21,64,000
Loans from the Central Government Loans	.. Cr. 2,53,47,14,331	35,29,38,338	8,35,17,897	Cr. 2,80,41,34,772
Ways and means Advances for Plan Schemes	.. Cr. 1,05,862	.....	.....	Cr. 1,05,862
Other ways and means Advances	.. Cr. 2,50,00,000	.....	.....	Cr. 2,50,00,000
Total	.. Cr. 2,55,98,20,193	35,29,38,338	8,35,17,897	Cr. 2,82,92,40,634

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

Detailed head of account.	Opening balance.	Receipt.	Disbursement.	Closing balance.
(1)	(2)	(3)	(4)	(5)
<b>Other Loans—</b>				
Loans from Khadi and Village Industries Commission .. Cr.	11,36,388	....	95,390	Cr. 10,40,998
Loans from National Co-operative Development and Warehousing Board. Cr.	17,85,577	5,75,859	1,24,316	Cr. 22,37,120
Loans from National Agricultural Credit (Long-term Operation) Fund of the Reserve Bank of India. Cr.	20,28,500	19,04,000	3,18,730	Cr. 36,13,770
Loans from the Indian Central Oilseeds Committee .. Cr.	18,000	....	1,800	Cr. 16,200
Loans from the Life Insurance Corporation of India .. Cr.	3,13,51,551	25,75,000	8,76,295	Cr. 3,30,50,256
<b>Total .. Cr.</b>	<b>3,63,20,016</b>	<b>50,54,859</b>	<b>14,16,531</b>	<b>Cr. 3,99,58,344</b>
<b>Total N—Public Debt .. Cr.</b>	<b>3,01,52,32,909</b>	<b>43,10,64,497</b>	<b>8,49,34,428</b>	<b>Cr. 3,36,13,62,978</b>

Dr.

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**SECTION P—LOANS AND ADVANCES BY STATE GOVERNMENT—**

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

Loans to Presidency Corporations, Port Trusts and other Port Funds	1,57,38,735	9,80,136	....	1,47,58,599
Loans to Municipalities .. .. .	75,73,232	6,30,369	13,79,840	83,22,703
Loans to District and other Local Fund Committee ..	49,94,852	1,48,146	1,00,000	49,46,706



Advances to Cultivators—

(i) Loans under Land Improvement Act XIX of 1883	..	8,65,723	1,47,163	5,315	7,23,875
(ii) Agriculturists' Loans Act XII of 1884	..	4,87,91,784	72,23,380	66,55,156	4,82,23,560
(iii) Loans to small jute-growers	..	9	.....	.....	9
(iv) Loans in other cases of distress	..	1,50,287	34,028	.....	1,16,259
(v) Loans under the scheme for distribution of chemical fertilisers.	..	34,84,030	16,29,652	20,12,039	38,66,417
<b>Total</b>	..	<b>5,32,91,833</b>	<b>90,34,223</b>	<b>86,72,510</b>	<b>5,29,30,120</b>

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Advance under Special Laws—

(i) Zamindary Embankment Advances under Act II (B. C.), 1882.	..	47,46,777	.....	4,938	47,51,715
(ii) Loans under Bengal Agriculture and Sanitary Improvement Act, 1920.	..	30,037	.....	.....	30,037
(iii) Ramnagar-Sapua Khal	..	15,440	.....	.....	15,440
<b>Total</b>	..	<b>47,92,254</b>	<b>.....</b>	<b>4,938</b>	<b>47,97,192</b>

Miscellaneous Loans and Advances—

(1) Loans to ex-detenus	..	2,02,195	.....	.....	2,02,195
(2) Loans to Co-operative Land Mortgage Bank	..	22,91,003	1,59,548	.....	21,31,455
(3) Loans to Provincial Co-operative Bank for Development of Wool Industry in Kalimpong.	..	68,334	.....	.....	68,334
(4) Loans to Co-operative Bank and multipurpose societies	..	1,75,549	67,155	.....	1,08,394

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

Detailed head of account.	Opening balance.		Receipt.		Disbursement.		Closing balance.
	(2)	(3)	(4)	(5)	(6)	(7)	
Dr.	Dr.	Dr.	Dr.	Dr.	Dr.	Dr.	Dr.
Miscellaneous Loans and Advances— <i>contd.</i>							
(5) Non-credit Co-operative Societies .. .. .	5,06,110	34,468	1,85,000		6,56,642		
(6) Loans to other Co-operative Societies .. .. .	2,48,114	11,672	1,00,000		3,36,442		
(7) Loans to Traders .. .. .	15,674	189	....		15,485		
(8) Loans to Distressed Tailors .. .. .	14,422	....	....		14,422		
(9) Cattle Purchase Loans .. .. .	87,34,556	20,35,783	22,35,835		89,34,608		
(10) Loans under the scheme for increased provision for aid to Industries.	52,05,188	5,06,455	17,19,402		64,18,135		
(11) Loans to Silk-reelers' and Weavers' Co-operative Society	24,000	1,500	....		22,500		
(12) Loans for new management of Barasat-Basirhat Light Railway.	7,81,104	7,50,000	....		31,104		
(13) Loans to Co-operative Society of State Transport Employees.	6,430	(-)	1,000 (b)		7,430		
(14) Loans to Chank Artisans .. .. .	18,000	1,290	....		16,710		
(15) Loans under the scheme for development of Village Oil Industry.	58,175	12,450	....		45,725		
(16) Loans for development of Mat Industry .. .. .	4,143	....	....		4,143		
(17) Loans under the scheme for development of Blacksmithy Industry.	13,104	....	....		13,104		
(18) Loans for Oil Crushing Industry .. .. .	26,016	3,600	....		22,416		
(19) Loans for development of Carpentry Industry .. .. .	10,560	1,320	....		9,240		
(20) Loans to individuals and public bodies in Cooch Behar .. .. .	1,05,659	....	....		1,05,659		

(21) Loans to West Bengal State Electricity Board	2,63,82,000	....	....	2,63,82,000
(22) Loans under the Low Income Group Housing Scheme	1,27,18,124	21,15,038	23,57,025	1,29,60,111
(23) Loans to Milk Producers' Co-operative Society at Rajganj	12,065	....	....	12,065
(24) Loans to Pioneer Auto-Rickshaw Co-operative Transport Society.	8,000	600	....	7,400
(25) Loans to Women's Co-operative Industrial Home Ltd., Kamarhati.	24,000	....	....	24,000
(26) Loans to the Co-operative Societies for the purchase of land, construction of storage godowns and establishment of Cold Storage Plant.	6,28,629	2,715	....	6,25,914
(27) Loans to West Bengal Financial Corporation on account of Government guarantee for dividends.	11,49,141	....	37,520	11,86,661
(28) House Building Advance to the flood-affected people	30,18,370	2,71,875	....	27,46,495
(29) Loans to Studio Supply Co-operative Society	1,43,445	13,000	....	1,30,445
(30) Loans to State Electricity Board under Development Scheme.	4,10,00,000	....	3,50,00,000	7,60,00,000
(31) Loans for Ambar Charaka Programme	6,35,000	70,000	....	6,65,000
(32) Loans for Scheme for Cane Gur Khandsari Sugar	49,968	(-)	5,849 (b)	55,817
(33) Loans to Calcutta Tramways Co. . .	6,66,667	3,33,333	....	3,33,334
(34) Loans for working capital for Mobile Van	12,355	....	....	12,355
(35) Loans to West Bengal Development Corporation	52,27,000	....	50,00,000	1,02,27,000
(36) Loans to Agricultural Marketing Society	18,71,725	36,505	....	18,35,220
(37) Loans for Re-organisation of Primary Credit	8,39,140	11,429	....	8,27,711
(38) Loans to cultivators for Mulberry Cultivation	1,30,853	23,276	....	1,07,577
(39) Loans to cattle owners of City Khatahs	2,12,516	3,34,360	2,43,000	1,21,156
(40) Loans to National Sugar Mill, Ltd.	12,75,000	....	---	12,75,000

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

Detailed head of accounts.	Opening	Receipt.	Disbursements.	Closing
	balance. (2) Dr.	(3)	(4)	balance. (5) Dr.
<b>Miscellaneous Loans and Advances—<i>contd.</i></b>				
(41) Loans for fish production in Semi-Derelict tanks .. .. .	3,77,980	25,864	1,20,945	4,73,061
(42) Loans to Calcutta Improvement Trust .. .. .	19,00,000	....	11,34,000	30,34,000
(43) Loans for Ghani Oil Crushing Industry .. .. .	2,43,331	7,500	....	2,35,831
(44) Special advance to deputationists for higher education abroad.	4,623	....	....	4,623
(45) Loans for Water Supply in rural areas .. .. .	663	....	....	663
(46) Loans for production of multi-voltine mother-stock on the plains.	21,044	1,691	....	19,353
(47) Loans for promotion of Gur Industry .. .. .	74,224	(-) 661 (b)	....	74,885
(48) Natural Calamity loan.. .. .	81	578	....	(-) 497(b)
(49) Short term loan for augmentation of fish production in cultivable tank.	1,54,506	40,086	29,161	1,43,581
(50) Loans to Fishermen .. .. .	(a) 1,119	68	....	1,051
(51) Loans for rendering assistance to needy fishermen through Co-operative Societies.	3,94,102	62,932	(-) 1,49,288 (b)	1,81,882
(52) Loans for development of village pottery in Community Project areas.	4,167	....	....	4,167
(53) Loans for development of Hand pounding of Rice and Atta Chaki Industry in Community Project areas.	24,166	843	....	23,323
(54) Loans for development of Cane Gur and Khandsari Sugar industry in Community Project areas.	5,200	....	....	5,200

(55) Loans under the Scheme for Co-operative Farming Experiments.	1,51,690	4,295	1,31,500	2,78,895
(56) Loans for soap making with non-edible oils in Community Project areas.	58,830	3,670	....	55,160
(57) Rehabilitation of Central Co-operative Bank ..	28,73,000	....	....	28,73,000
(58) Loans to Co-operative Societies for installation of Power-looms.	25,80,875	1,19,687	25,57,613	50,18,801
(59) Loans for canning and preservation of fruits ..	1,51,738	738	....	1,51,000
(60) Loans to State Electricity Board under Railway Electrification Scheme.	1,63,00,000	....	65,00,000	2,28,00,000
(61) Loans for Middle Income Group Housing Scheme ..	23,00,000	4,90,497	15,00,000	33,09,503
(62) Loans for Gariahata overbridge ..	55,00,000	1,23,415	....	53,76,585
(63) Loans for village house project, Plan II ..	6,93,313	14,668	2,19,200	8,97,845
(64) Loans to Durgapur authority ..	20,000	....	75,000	95,000
(65) Special Advance to students for higher education abroad	13,036	....	....	13,036
(66) Special advance to students in U. K. ..	107	....	....	107
(67) Loans for improved appliances including standardisation and stamping.	1,10,410	7,342	....	1,03,068
(68) Loans for housing of colony ..	4,04,133	....	....	4,04,133
(69) Loans for special house building in Calcutta ..	3,750	....	....	3,750
(70) Seed Cocoon rearsers ..	(-) 266	(-) 10 (b)	....	(-) 256(b)
(71) Loans to State Transport Corporation ..	24,23,000	....	40,34,000	64,57,000
(72) Loans under subsidised Industrial Housing Scheme (Calcutta Improvement Trust).	9,75,000	15,982	8,25,000	17,84,018

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

8

Detailed head of accounts. (1)	Opening balance. (2) Dr.	Receipt. (3)	Disbursements. (4)	Closing balance. (5) Dr.
<b>Miscellaneous Loans and Advances—<i>contd.</i></b>				
(72A) Loans under Subsidised Industrial Housing Scheme (Private Employer's Project).	....	....	1,26,000	1,26,000
(73) Special Advance Loans to Individuals to meet passage expenses for higher studies abroad.	6,034	3,600	23,450	25,884
(74) Special Advance to persons rendered destitute by Famine, 1943.	7,827	1,089	....	6,738
(75) Special Advance to paddy huskers under Paddy Husking Scheme.	44,109	1,085	....	43,024
(76) Loans for rendering assistance to Sundarban fishermen through Co-operative Societies.	....	....	2,01,500	2,01,500
(77) Housing Colony (Low-cost) .. .. .	1,13,333	....	....	1,13,333
(78) Improvement of Secondary Education for teaching facilities	15,250	....	....	15,250
(79) Loans for running of Coir Co-operatives .. .. .	6,875	....	....	6,875
(80) Special Advance to Board of Secondary Education ..	7,59,416	(—) 3,50,973(b)	....	11,10,389
(81) Special Advance—Potashpur Thana Relief Committee for Mat-Weaving Scheme.	15,298	4,000	....	11,298
(82) Loans to S. K. Ghosh in connection with passage expenses for higher training to West Germany.	500	....	....	500
(83) Loans for training of cadets to Marine Engineering College	950	....	600	1,550
(84) Loans for Plantation Labour Housing Scheme ..	4,69,200	....	3,13,200	7,82,400
(85) Kalyani Spinning Mills Ltd. .. .. .	20,00,000	....	50,39,000	70,39,000
(86) Special Advance—Calcutta Medical Aid and Research Society, Jadavpore.	1,00,000	....	....	1,00,000

(87) Special Advance to Dr. D. R. Sarkar for housing research work at Vienna Academy of Medicine.	1,960	.....	.....	1,960
(88) Loans to North Bengal State Transport Corporation ..	.....	.....	4,00,000	4,00,000
(89) Loans to West Bengal Small Industries Corporation Ltd.	.....	.....	10,00,000	10,00,000
(90) Agricultural Marketing Society (Primary) ..	.....	.....	1,53,750	1,53,750
(91) Establishment of Rural Godowns ..	.....	.....	1,42,500	1,42,500
(92) State Sailors, Soldiers and Airmen's Board ..	.....	.....	6,646	6,646
(93) West Bengal Children's Film Society ..	.....	.....	50,000	50,000
(94) Indian Red Cross Society ..	.....	.....	1,26,115	1,26,115
(95) West Bengal Secretariat ..	.....	60	.....	(-) 60(b)
(96) Administrator General's Advance ..	.....	1,090	3,005	1,915
<b>Loans for development of Handloom Industry—</b>				
(97) Co-operative Societies, Handloom Industry. ..	54,44,710	2,64,382	.....	51,80,328
(98) Weavers' Co-operative Marketing Society ..	4,02,250	21,169	.....	3,81,081
(99) Scheme for Share Capital to Weavers ..	1,83,519	17,810	1,00,000	2,65,709
(100) Establishment of Dye Houses ..	20,117	12,404	.....	7,713
(101) Co-operative Societies, Handloom Industry (Silk) ..	5,24,000	.....	.....	5,24,000
(102) Co-operative Societies, Handloom Industry (Woollen) ..	75,750	5,165	.....	70,585
(103) Scheme for Share Capital to Weavers (Silk) ..	56,222	.....	18,025	74,247
(104) Loans for supply of Improved Appliances (Silk) ..	12,850	717	5,308	17,441
(105) Loans for supply of Improved Appliances (Woollen) ..	845	.....	494	1,339
(106) Loans for renovation and rehabilitation of Weavers' houses	44,012	.....	.....	44,012
(107) Loans for development of Handicraft Co-operative ..	78,308	4,889	21,800	95,219
(108) Loans for Cottage and Small-Scale Industries ..	800	9,528	.....	(-) 8,728(b)
				<b>₹</b>

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

Detailed head of account. (1)	Opening balance. (2) Dr.	Receipt. (3)	Disbursement. (4)	Closing balance. (5) Dr.
<b>Miscellaneous Loans and Advances—<i>contd.</i></b>				
(109) Scheme for working capital to Weavers (Cotton) ..	.....	.....	5,90,000	5,90,000
(110) Scheme for working capital to Weavers (Silk) ..	.....	.....	95,075	95,075
(111) Scheme for working capital to Weavers (Wollen) ..	.....	.....	8,000	8,000
(112) Loans for supply of improved appliances (Cotton) ..	.....	188	75,150	74,962
<b>Loans under Intensive Food Production Scheme—</b>				
(113) Unionwari Tank Fishery Development Scheme ..	1,54,859	24,018	.....	1,30,841
(114) Improvement of Tank Fisheries in dry districts ..	2,30,856	80,891	1,598	1,51,563
(115) Loans to owners or lessees of Beel Fisheries ..	93,862	.....	.....	93,862
(116) Loans to big growers ..	4,43,509	9,250	.....	4,34,259
(117) Loans for development of Palm Gur Industry ..	(-) 7,235	3,482	500	(-) 10,217(b)
<b>Rehabilitation Scheme—</b>				
(118) Loans to Artisans ..	33,35,435	2,97,226	2,08,200	32,46,409
<b>Loans under Development Scheme—</b>				
University Education—				
(119) Calcutta University ..	50,000	10,000	.....	40,000
(120) Jadavpore University ..	.....	.....	1,60,000	1,60,000
<b>Special Schemes for girls.</b>				
(121) Construction of hostels for girls in Colleges (Hooghly Women's College).	.....	.....	18,750	18,750



**Loans to Educational Institutions—**

(122)	Construction of Hostel Building ..	..	..	81,670	....	....	81,670
(123)	School Meal Advisory Committee ..	..	..	5,000	....	....	5,000
(124)	College of Engineering and Technology, Jadavpur	..	..	2,24,244	10,678	....	2,13,566
(125)	Victoria Institution for Girls ..	..	..	50,040	8,340	....	41,700
(126)	Kamala Girls' School ..	..	..	2,15,000	....	....	2,15,000
(127)	Manimala Girls' College ..	..	..	42,000	....	....	42,000
(128)	Ananda Chandra College ..	..	..	1,19,583	....	....	1,19,583
(129)	Ramananda College ..	..	..	58,063	2,336	....	55,727
(130)	Bhuban Mohan Dutt Public Institute	..	..	7,397	....	....	7,397
(131)	Siliguri College ..	..	..	20,854	....	....	20,854
(132)	Berhampore Girls' College ..	..	..	90,000	....	....	90,000
(133)	Shyama Sundari Vidyapith ..	..	..	6,000	....	....	6,000
(134)	Howrah Girls' School ..	..	..	29,588	....	....	29,588
(135)	Barisha College ..	..	..	29,915	....	16,000	45,915
(136)	Krishnanath College ..	..	..	10,000	10,000	....	....
(137)	Ram Krishna Mission Asram ..	..	..	60,000	21,653	....	38,347
(138)	Jangipur College ..	..	..	31,681	....	....	31,681
(139)	Matijheel College ..	..	..	11,880	638	....	11,242
(140)	Kalyan Niketan School ..	..	..	16,000	....	....	16,000
(141)	Kharagpur College ..	..	..	42,677	1,974	....	40,703
(142)	Balughat College ..	..	..	34,863	2,029	....	32,834
(143)	Ghum Junior H. E. School ..	..	..	14,000	1,000	....	13,000

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

Detailed head of accounts.		Opening balance. (2) Dr.	Receipt.		Disbursements.		Closing balance. (5) Dr.
			(3)	(4)	(3)	(4)	
Miscellaneous Loans and Advances— <i>contd.</i>							
(1)							
<b>Loans to Educational Institutions—<i>contd.</i></b>							
(144)	Santipur College .. .. .	6,059	758	....	....	5,301	
(145)	Gokhale Memorial Girls' College .. .. .	31,976	2,880	....	....	29,096	
(146)	Vidyanagar Siksha Sansad .. .. .	26,000	....	....	....	26,000	
(147)	Tamralipta Mahavidyalaya .. .. .	30,424	1,716	....	....	28,708	
(148)	Ramsadaya Coellge .. .. .	4,655	....	....	....	4,655	
(149)	Bolpur College .. .. .	2,323	104	....	....	2,219	
(150)	Vidyasagar Bani Bhawan .. .. .	14,400	800	....	....	13,600	
(151)	Hetampur K. C. College .. .. .	14,605	386	....	....	14,219	
(152)	Bijoy Narayan Maha Vidyalaya .. .. .	26,455	....	....	....	26,455	
(153)	Roman Catholic Mission of Calcutta .. .. .	21,000	3,500	....	....	17,500	
(154)	Uttarpara High School .. .. .	19,346	1,394	....	....	17,952	
(155)	Loreto Mission School, Calcutta .. .. .	6,88,000	55,723	....	....	6,32,277	
(156)	Loans to Dr. J. K. Roy for Research in U. S. A. .. .. .	2,000	....	....	....	2,000	
(157)	Kandi Raj College .. .. .	17,753	870	....	....	16,883	
(158)	Board of Secondary Education .. .. .	6,00,000	6,00,000	....	....	....	
(159)	Bangabasi College, Nabadwip .. .. .	12,000	....	....	....	12,000	
(160)	Prasanna Dev Balika Maha Vidyalaya .. .. .	1,24,024	....	....	....	1,24,024	
(161)	K. K. Hindu Academy .. .. .	8,000	1,000	....	....	7,000	

(162)	Sarada Asram	..	..	..	27,000	1,500	....	25,500
(163)	Helancha College	...	..	..	52	....	....	52
(164)	Vivekananda Institute, Howrah	..	..	..	93,317	11,229	....	82,088
(165)	Silpamandir Girls' School	..	..	..	20,000	....	....	20,000
(166)	Hijli High School	..	..	..	1,69,000	9,051	....	1,59,949
(167)	Women's Christian College	..	..	..	45,725	3,558	....	42,167
(168)	Krishnagar College	..	..	..	10,179	643	....	9,536
(169)	St. Agnes Convent, Kharapur	..	..	..	1,79,522	15,044	....	1,64,478
(170)	Netaji Mahavidyalaya	..	..	..	11,700	....	....	11,700
(171)	Kalna College	..	..	..	22,440	1,880	....	20,560
(172)	Sahebnagar Junior High School, Murshidabad	..	..	..	13,500	....	....	13,500
(173)	Raiganj College	..	..	..	15,000	965	....	14,035
(174)	Gobardanga Hindu College	..	..	..	9,985	380	....	9,605
(175)	Sibpore Hindu Girls' College	..	..	..	27,995	1,067	....	26,928
(176)	Indian Institute of Social Welfare and Business Management.	..	..	..	2,95,167	8,371	....	2,86,796
(177)	Marine Engineering College	..	..	..	2,000	....	....	2,000
(178)	Technical K. A. High School	..	..	..	3,000	....	....	3,000
(179)	Ramkrishna Mission Silpamandir	..	..	..	60,800	...	....	60,800
(180)	Bally Jora Aswathatala Vidyalaya	..	..	..	18,664	711	....	17,953
(181)	Bally Girls' High School	..	..	..	700	....	....	700
(182)	Silpamandir Girls' School, Gorabazar	..	..	..	6,650	....	....	6,650
(183)	Hooghly Women's College	..	..	..	42,750	4,500	....	38,250
(184)	Calcutta Deaf and Dumb School	..	..	..	61,000	....	....	61,000

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

134

Detailed head of accounts.		Opening balance.	Receipt.	Disbursements.	Closing balance.
		(2) Dr.	(3)	(4)	(5) Dr.
<b>Miscellaneous Loans and Advances—<i>concl'd.</i></b>					
<b>Loans to Educational Institutions—<i>concl'd.</i></b>					
(185)	Loans to Aghore Khan Prakash Ch. Mahavidyalaya ..	50,000	....	....	50,000
(186)	Bahara Adarsha Vidyalaya ..	18,000	589	....	17,411
(187)	Lake School for Girls ..	65,000	4,889	....	60,111
(188)	La Martiniere Girls' School ..	1,00,000	3,272	....	96,728
(189)	Kelomel Siksha Sadan ..	9,000	....	....	9,000
(190)	Salkia A. S. High School (Ushangini) ..	53,000	1,734	....	51,266
(191)	Bankim Chandra Sardar Mahavidyalaya ..	45,000	....	....	45,000
(192)	Haldibari (Cooch Behar) High School ..	7,700	252	....	7,448
(193)	Saraswati Balika Vidyalaya ..	48,364	3,761	....	44,603
(194)	Santamayee Girls' High School ..	9,000	1,000	....	8,000
(195)	Kumudini Homes, Kalimpong ..	....	....	1,50,000	1,50,000
(196)	Sunderban Balika Vidyapith ..	30,000	....	....	30,000
(197)	K. G. Engineering Institute, Vishnupur ..	(-) 6,000	....	....	(-) 6,000(b)
(198)	Raigonj Mohan Nath High School ..	....	....	2,640	2,640
(199)	Bally Banga Sishu (Balika) Vidyalaya ..	....	....	25,000	25,000
(200)	Rudrapur Radhaballav High School ..	....	....	10,000	10,000
(201)	Tirthapati Institution, Calcutta ..	....	....	1,38,000	1,38,000
Total—Miscellaneous Loans and Advances ..		(a) 17,13,76,262	89,33,142	7,30,85,219	23,55,28,339

**Loans and Advances to displaced persons—**

(i) House-building loans .. .. .	26,63,72,708	3,47,902	1,25,19,291	27,85,44,097
(ii) Loans to Professional Men .. .. .	21,29,364	8,387	1,100	21,22,077
(iii) Loans to Artisans and Craftsmen .. .. .	16,49,233	12,214	4,000	16,41,019
(iv) Loans to Businessmen .. .. .	4,76,00,019	79,784	12,30,690	4,87,50,925
(v) Loans to Displaced Students .. .. .	10,92,777	.....	.....	10,92,777
(vi) Loans to Agriculturists .. .. .	3,80,89,969	36,419	8,32,746	3,88,86,296
(vii) Loans to Colleges .. .. .	5,13,146	(-) 1,157 (b)	.....	5,14,303
(viii) Loans to Secondary Schools .. .. .	29,47,885	(-) 1,273 (b)	.....	29,49,158
(ix) Loans under Dispersal Scheme .. .. .	2,11,306	.....	(-) 16,000 (b)	1,95,306
(x) Loans for Water-supply .. .. .	1,39,393	.....	.....	1,39,393
(xi) Loans to Muslim migrants .. .. .	53,305	.....	.....	53,305
(xii) Loans to Small Traders .. .. .	1,86,20,299	11,795	15,74,086	2,01,82,590
(xiii) Loans to riot victims .. .. .	24,022	2,960	.....	21,062
(xiv) Loans to Fulia Township in Nadia .. .. .	1,43,606	.....	.....	1,43,606
(xv) Loans to Hospitals .. .. .	1,00,000	.....	.....	1,00,000
(xvi) Loans under Colonisation Scheme .. .. .	19,488	.....	.....	19,488
(xvii) Loans under Industrial Scheme .. .. .	1,61,01,079	15,16,487	38,288	1,46,22,880
(xviii) Loans to State Electricity Board .. .. .	23,83,000	.....	.....	23,83,000
(xix) Loans for Production Centre run by non-officials .. .. .	20,000	.....	.....	20,000
(xx) Loans under Housing Scheme .. .. .	3,500	.....	.....	3,500
(xxi) Loans for Development of Municipalities .. .. .	22,21,525	.....	4,29,700	26,51,225
(xxii) Loans to Educational Institutions .. .. .	(-) 7,13,909	.....	5,710	(-) 7,08,199(b)
(xxiii) Loans to Trainees .. .. .	.....	50	23,250	23,200
(xxiv) Loans to State Transport .. .. .	.....	2,08,227	17,25,000	15,16,773
<b>Total</b> .. .. .	<b>39,97,21,715</b>	<b>22,21,795</b>	<b>1,83,67,861</b>	<b>41,58,67,781</b>

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

Detailed head of account. (1)	Opening balance. (2) Dr.	Receipt. (3)	Disbursement. (4)	Closing balance. (5) Dr.
I. Community Development Programme—				
(i) Short-term finance to Agriculturists .. .. .	91,207	13,831	.....	77,376
(ii) Union-wari Tank wishery Development Scheme .. .. .	(—) 48,889	9,257	.....	(—) 58,146(b)
(iii) Development of Tank wishery in dry districts .. .. .	91,754	17,811	.....	73,943
(iv) Marketing Centre and Storage Godowns .. .. .	2,71,955	47,992	.....	2,23,963
(v) Poultry farming, sheep rearing, cow-keeping etc. .. .. .	70,006	115	.....	69,891
(vi) Tubewell irrigation .. .. .	20,220	4,038	.....	16,182
(vii) Waste land reclamation .. .. .	2,60,300	3,586	.....	2,56,714
(viii) Rural Arts, Crafts and Industries—Rural .. .. .	1,85,440	31,404	.....	1,54,036
(ix) Rural Arts, Crafts and Industries—Urban .. .. .	1,96,263	9,779	.....	1,86,484
(x) Rural Housing .. .. .	3,105	375	.....	2,730
(xi) Hoans to State Electricity Board .. .. .	64,64,226	.....	.....	64,64,226
(xii) Rural Arts, Crafts and Industries (converted) .. .. .	2,09,320	6,687	.....	2,02,633
(xiii) Co-operative Marketing Society (converted) .. .. .	3,43,913	39,211	.....	3,04,702
(xiv) Rural Housing Scheme (converted) .. .. .	3,55,617	8,165	1,69,600	5,17,052
(xv) Reclamation of waste land (converted) .. .. .	29,30,153	2,33,423	16,04,036	43,00,766
(xvi) Irrigation Scheme (converted) .. .. .	34,85,632	2,94,890	27,16,611	59,07,353

(xvii) Medium term loan—Scheme for fish production in semi-derelict tanks (converted).	900	.....	.....	900
(xviii) Poultry farming, sheep rearing, cow-keeping, etc. (converted).	45,000	.....	4,308	40,692
(xix) Loans to State Electricity Board (converted)	30,93,000	.....	.....	30,93,000
(xx) Production schemes for promotion of Agriculture and Animal Husbandry (converted).	.....	.....	9,06,543	9,06,543
II. National Extension Service Programme—				
(xx) Unionwari Tank Fishery Development Scheme	24,391	.....	161	24,230
(xxi) Development of Tank Fishery in dry districts	17,653	.....	309	17,344
(xxii) Loans to Co-operative Marketing Societies	2,40,610	.....	5,138	2,35,472
(xxiii) Rural Arts, Crafts and Industries	2,85,917	.....	20,586	2,65,331
(xxiv) Reclamation of waste land	1,80,450	.....	17,012	1,63,438
(xxv) Irrigation Scheme	(-) 52,961	.....	.....	(-) 52,961(b)
Total	1,87,65,182	7,68,078	53,96,790	2,33,93,894
Total—Loan to Local Fund Private Parties etc.	(a) 67,62,54,065	2,27,15,889	10,70,07,158	76,05,45,334

#### Loans to Government servants—

(i) House-building Advances	Dr.	.....	.....	Dr.
(ii) Advances for purchase of motor conveyances	4,79,270	2,06,876	2,72,640	5,45,124
(iii) Advances for purchase of other conveyance	2,31,360	1,38,266	2,98,655	3,91,749
(iv) Passage Advances	20,231	22,919	25,616	22,928
(v) Other Advances	8,151	242	5,000	12,909
	5,017	1,040	(-) 2,784 (b)	1,193
Total	7,44,029	3,69,253	5,99,127	9,73,903
Total Loans and Advances by State Government	(a) 67,69,98,094	2,30,85,142	10,76,06,285	76,15,19,237
TOTAL—CONSOLIDATED FUND	Cr.	2,33,82,34,815	1,47,11,21,447	Cr. 2,59,98,43,748

#### PART II—Contingency Fund—

Contingency Fund—	.....	9,836	.....	Cr. 5,00,00,000
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(a) The opening balance differs from the previous year's closing Balance by Rs. +1,119 due to pre-partition correction.

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

Detailed Head of Account	(1)	(2)	(3)	(4)	(5)
	Opening balance	Receipt	Disbursement	Closing balance	
PART III—PUBLIC ACCOUNT					
SECTION R—UNFUNDED DEBT					
<b>STATE PROVIDENT FUND.</b>					
1. General Provident Fund .. .. .	9,07,63,165	2,06,09,615	1,09,03,180	10,04,69,600	
2. Indian Civil Service Provident Fund .. .. .	19,73,233	2,09,298	2,97,753	18,84,778	
3. Indian Civil Service (Non-European member) Provident Fund .. .. .	9,89,592	98,296	1,30,602	9,57,286	
4. Contributory Provident Fund .. .. .	61,16,779	7,23,896	3,71,745	64,68,930	
5. All India Services Provident Fund .. .. .	20,77,254	6,84,884	3,56,364	24,05,774	
Total unfunded Debt .. .. .	10,19,20,023	2,23,25,989	1,20,59,644	11,21,86,368	
SECTION S—DEPOSITS AND ADVANCES					
<b>Part I. Deposits bearing Interest</b>					
A—Reserve Fund					
Depreciation Reserve Fund of Government Bus Services—					
(a) Depreciation Reserve Fund of State Transport Service in Calcutta and surrounding areas—					
(i) Depreciation Reserve Fund .. .. .	29,81,842	53,14,600	.....	82,96,442	
(ii) Price Equalisation Fund .. .. .	8,74,900	3,96,000	.....	12,70,900	

Cr.

Cr.





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

Detailed head of Account	Opening Balance (2)	Receipt (3)	Disbursement (4)	Closing Balance (5)
(1)				
<b>Part—II—Deposits not bearing Interest</b>				
A—Sinking fund—				
Appropriation for reduction or Avoidance of Debt—				
Sinking Funds .. .. .	Cr. 10,94,90,340	3,54,47,459	.....	Cr. 14,49,37,799
Sinking Fund Investment Account .. .. .	Dr. 5,85,55,250	....	2,26,39,400	Dr. 8,11,94,650
<b>Total—Sinking Fund</b> .. .. .	Cr. 5,09,35,090	3,54,47,459	2,26,39,400	Cr. 6,37,43,149
B—Reserve Fund—				
West Bengal Famine Insurance Fund—				
Net balance (including investment) .. .. .	Cr. 19,91,604	80,67,956	80,00,000	Cr. 20,59,560
Investment .. .. .	Dr. 18,72,666	35,62,362	35,77,656	Dr. 18,87,960
<b>Total</b> .. .. .	Cr. 1,18,938	1,16,30,318	1,15,77,656	Cr. 1,71,600
Depreciation Reserve Fund—Government Presses .. Cr. 14,92,665 1,16,302 21,258 Cr. 15,87,709				
Fund for promotion of education amongst educationally backward classes. .. .. .	....	11,24,000	11,24,000	....
General Reserve Fund for Cooch Behar—				
Net balance (including investments) .. .. .	Cr. 1,17,44,847	(-) 1,44,494(b)	16,106	Cr. 1,15,84,247
Investments .. .. .	Dr. 23,03,088	....	(-) 2,10,997(b)	Dr. 20,92,091
<b>Total</b> .. .. .	Cr. 94,41,759	(-) 1,44,494	(-) 1,94,891	Cr. 94,92,156

West Bengal Co-operative Development Fund .. .. .	92,075	1,300	Cr. 90,775
West Bengal State Agricultural Credit Relief and Guarantee Fund.	1,00,000	.....	Cr. 1,00,000
<b>Total B—Reserve Fund</b>	<b>1,29,18,201</b>	<b>1,25,29,323</b>	<b>Cr. 1,14,42,240</b>

**Other Deposit Accounts—**

**Deposits of Local Funds—**

<b>(a) District Funds—</b>	<b>Cr.</b>	<b>Cr.</b>
(i) District Funds .. .. .	29,81,170	65,27,040
(ii) Union Funds .. .. .	320	300
(iii) Village Chowkidari Fund in Cooch Behar .. .. .	2,34,723	86,993
<b>Total</b>	<b>32,16,213</b>	<b>66,14,333</b>
		<b>28,93,392</b>

<b>(b) Municipal Funds—</b>	<b>Cr.</b>	<b>Cr.</b>
(i) Municipal Funds .. .. .	40,58,071	1,62,87,601
(ii) Garden Reach Municipality Improvement Fund .. .. .	6,87,885	4,33,100
<b>Total</b>	<b>47,45,956</b>	<b>1,67,20,701</b>
		<b>54,70,906</b>

<b>(c) State Transport Corporation .. .. .</b>	<b>6,90,65,479</b>	<b>6,69,46,726</b>	<b>Cr. 59,19,984</b>
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No. 16—STATEMENT SHOWING RECEIPTS, DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSIT, REMITTANCE HEADS AND CONTINGENCY FUND—*contd.*

Detailed head of Account	Opening Balance	Receipt	Disbursement	Closing Balance
(1)	(2)	(3)	(4)	(5)
<b>Part—II—Deposits not bearing interest—<i>contd.</i></b>				
Other deposit Accounts— <i>concl'd.</i>				
<b>Deposits of Local Funds—<i>concl'd.</i></b>				
(d) Education Funds—	Cr.			Cr.
(i) Secondary Education Fund .. .. .	19,02,800	3,83,63,077	3,38,41,180	64,24,697
(ii) District Primary Education Fund .. .. .	2,05,89,560	7,88,07,668	6,48,63,146	3,45,34,080
(iii) Presidency College Graduate Scholarship Fund .. .. .	2,155	7,226	3,910	5,471
(iv) Durga Charan Laha's Scholarship Fund .. .. .	7,795	1,288	3,285	5,798
(v) Education Funds in Cooch Behar .. .. .	382	....	....	382
Total .. .. .	2,25,02,692	11,71,79,257	9,87,11,521	4,09,70,428
<b>(e) Medical and Charitable Funds—</b>				
(i) Pilgrims' Lodging House Fund .. .. .	749	....	143	606
(ii) Bengal Famine Orphan Fund .. .. .	17,014	....	....	17,014
(iii) Ramlal Mukherjee's Endowment Fund .. .. .	11,038	....	....	11,038
Total .. .. .	28,801	....	143	28,658

(f) Other Miscellaneous Funds—

	Cr.		Cr.
(i) Zoological Garden Fund .. .. .	2,31,316	2,83,382	2,47,829
(ii) Christian Burial Board Fund .. .. .	12,968	38,085	39,474
(iii) Mohammedan Burial Board Fund .. .. .	3,346	5,493	5,316
(iv) B. L. Mukherjee's Trust Fund .. .. .	2,50,561	(—)	1,97,546(b)
(v) Cinematograph Act Fund .. .. .	5,11,091	9,655	.....
(vi) Bengal State Aid to Industries Act Fund .. .. .	13,157	.....	.....
(vii) State Electricity Fund .. .. .	2,16,99,853	15,13,78,278	16,24,59,271
(viii) Mohsin Endowment Fund .. .. .	3,154	727	.....
(ix) Other Miscellaneous Funds in Cooch Behar .. .. .	58,365	.....	.....
(x) State Partnership Fund .. .. .	17,645	.....	17,645
(xi) Khadi Fund .. .. .	6,35,046	7,98,021	9,11,925
(xii) Village Industries Fund .. .. .	12,22,639	34,73,767	27,29,501
<b>Total .. .. .</b>	<b>2,46,59,141</b>	<b>15,57,89,862</b>	<b>16,64,46,653</b>
<b>Total Deposits of Local Funds .. .. .</b>	<b>Cr- 5,89,54,034</b>	<b>36,57,71,761</b>	<b>36,54,40,077</b>
			<b>Cr. 6,92,85,718</b>

CIVIL DEPOSITS—

	Cr.		Cr.
(i) Revenue Deposits .. .. .	2,80,49,696	3,08,39,029	2,89,92,276
(ii) Cess collection for other districts .. .. .	9,19,588	2,40,616	95,591
(iii) Earnest money Deposits received in the Forest Department .. .. .	9,97,393	9,32,260	9,69,948
			<b>10,64,613</b>
			<b>9,59,705</b>

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

Detailed Head of Account.	Opening balance. (2)	Receipt. (3)	Disbursement. (4)	Closing balance. (5)	Cr.
<b>Part—II—Deposits not bearing Interest—<i>contd.</i></b>					
<b>CIVIL DEPOSITS—<i>concl'd.</i></b>					
(iv) Civil Court's Deposits .. .. .	2,16,36,961	2,04,82,415	1,83,27,337	2,37,92,039	
(v) Small Cause Courts' Deposits .. .. .	73,945	1,78,239	1,71,087	81,097	
(vi) Rent Controller's Deposits .. .. .	2,34,715	29,75,893	29,54,472	2,56,136	
(vii) Criminal Courts' Deposits .. .. .	8,17,864	4,96,619	4,94,989	8,19,494	
(viii) Personal Deposits .. .. .	3,98,94,753	3,58,95,460	3,66,13,548	3,91,76,665	
(ix) Police Deposits .. .. .	2,56,822	1,09,769	1,33,786	2,32,805	
(x) Litigation Fund .. .. .	36,897	3,000	2,747	37,150	
(xi) Warders' Benefit Fund .. .. .	58,400	(—)	847	23,861	
(xii) Vagrancy Directorate: Benefit fund for the guarding of menial staff.	29	24	....	53	
(xiii) Public Works Deposits .. .. .	3,25,86,700	2,79,00,699	2,28,35,987	3,76,51,412	
(xiv) Charitable Endowment Fund .. .. .	2,80,990	....	....	2,80,990	
(xv) Deposits of Jute Cess Fund .. .. .	1,40,184	6,91,285	4,91,912	*3,39,557	
(xvi) Unclaimed deposits in the General Provident Fund ..	14,741	7,308	1,540	20,509	
(xvii) Unclaimed deposits in the Contributory Provident Fund	1,234	47	....	1,281	
(xviii) Unclaimed deposits in the Indian Civil Service Provident Fund.	68	....	....	68	
(xix) Deposits on account of cost price of Liquor, Ganja and Bhang.	6,32,321	23,83,454	24,84,814	5,30,961	

(xx) Deposits for work done for public bodies or private individuals.	14,97,790	60,95,826	54,77,660	21,15,956
(xxi) Deposits of the Chairman, Calcutta Improvement Trust	32,05,698	31,15,231	47,84,834	15,36,095
(xxii) Deposits for sanitary works done for local bodies ..	49,68,074	14,81,894	9,20,443	55,29,525
(xxiii) Deposits on account of sale-proceeds of stocks of black-listed shops and private hoarders.	20,883	(-)	40 (b)	131
(xxiv) Deposits made by candidates for State Legislature ..	18,490	16,500	18,490	16,500
(xxv) Forest Deposits .. .. .	9,057	(-)	2,837	5,651
(xxvi) Pay and Account Deposits .. .. .	16,329	(-)	720 (b)	15,519
<b>Total Civil Deposits .. .. .</b>	<b>13,63,69,622</b>	<b>13,38,10,547</b>	<b>12,57,95,965</b>	<b>14,43,84,204</b>
<b>OTHER ACCOUNT—</b>				
Subvention from Central Road Fund .. .. .	25,52,291	59,51,229	50,21,476	34,82,044
Deposit Account of the grant made by the Indian Central Jute Committee.	18,156	....	....	18,156
Deposit Account of the grant made by the Indian Council of Agricultural Research.	9,52,850	4,14,336	2,88,562	10,78,624
Deposit Account of the grant made by the Indian Central Sugarcane Committee.	1,33,561	....	5,142	1,28,419
Deposit Account of grants from the Central Government for the Food Production Drive Schemes-Bonus for accelerating production of foodgrains.	62,31,683	....	62,31,683	....
Deposit Account of the grant made by the Indian Central Oilseeds Committee.	1,49,814	35,551	41,260	1,44,105
Deposit Account of grant made by the Central Tea Board ..	1,76,229	....	32,201	1,44,028

\*Under readjustment as the head has been deleted.

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

116

Detailed head of Account	Opening balance.	Receipt.	Disbursement.	Closing balance.
(1)	(2)	(3)	(4)	(5)
	Cr.			
<b>Part—II—Deposits not bearing Interest—<i>concl.</i></b>				
<b>OTHER ACCOUNT—<i>concl.</i></b>				
Deposit Account of the grant made by the Council of Scientific and Industrial Research.	15,787	(—)	15,620 (b)	167
Deposit Account of the grant made by the Indian Central Arecanut Committee.	13,816		21	10,333
Deposit Account of grant made by the Flood Relief Committee.	4,50,000	....	4,39,898	10,102
Deposit Account of the grant made by the Indian Central Cocoanut Committee.	96,927		32,283	1,29,210
Deposit Account of the grant from the Indian Central Tobacco Committee.	24,490	....	7,780	16,710
Deposit Account of grants made by the Khadi and Village Industries Commission.	1,88,230		2,08,204	3,48,954
Deposits on account of grants from the Ministry of Rehabilitation to Educational Institutions.	13,61,896	....	4,92,017	8,69,879
Deposit Account of the grant made by the Indian Central Silk Board.	5,000	....	4,997	3
Deposit Account of the grant made by National Co-operative Development and Warehousing Board.	18,57,932	....	....	18,57,932
Deposit Account of lump sum allotment received from Government of India out of the workmen's benefit fund for award of prizes to skilled workmen.	32,845	....	....	32,845



Deposit Account of grant out of Ford Foundation Fund giving loans to Artisans. . . . . 25,000 . . . . . 25,000

Total other Account .. 1,42,61,507 66,51,004 1,26,22,829 82,89,682

Total Part II—Deposits not bearing Interest .. Cr. 27,15,73,615 55,45,98,972 52,90,27,594 Cr. 29,71,44,993

**Part III—Advances not bearing interest—**

**Departmental Advances—**

**Civil Advances—**

	Dr.	Dr.
Objection Book Advances .. .. .	46,84,443	1,14,01,113
Public Works Advances—Takavi Works Advances .. .. .	46,60,566	(-) 14,280 (b)
Construction Board Advances—School Building Advances .. .. .	4,20,434	.....
Administrator General's Advance .. .. .	3,360	1,445 (-) 1,915 (b)
Festival Advance .. .. .	20,49,797	75,73,873
Total Civil Advances .. .. .	1,18,18,600	1,82,82,571
		1,92,74,567
		1,28,10,596

**Special Advances—**

	Dr.	Dr.
(1) Advances to students and other Indians in the United Kingdom. . . . .	13,613	-422 (b) -703 (b)
(2) Advances for the erection of filatures .. .. .	200	.....
(3) Advance to the Director of Fisheries .. .. .	6,000	6,000
(4) Advances to the Deputy Commissioner of Police, Enforcement Branch, for test purchase. . . . .	5,000	.....
		200
		.....
		5,000

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

Detailed Head of Account.	Opening balance.	Receipt.	Disbursement.	Closing balance.
(1)	(2)	(3)	(4)	(5)
	Dr.			Dr.
<b>Part—III—Advances not bearing interest—<i>contd.</i></b>				
<b>Special Advances—<i>contd.</i></b>				
(5) Advance to Railways .. .. .	1,775	....	....	1,775
(6) Advance to the Director of Agriculture for Establishment of a Training-cum-Development Centre.	28,409	....	....	28,409
(7) Advances for Union Board Elections .. .. .	34	....	....	34
(8) Decretal amount deposited with the Sub-Judge's Court, Jalpaiguri.	8,653	8,653	....	....
(9) Advances for the relief of Distressed Spinners and Weavers	1,10,639	5,220	....	1,05,419
(10) Advances for the Scheme of Development of Tank Fisheries in West Bengal by setting up nursery units in the rural areas of the State.	15	....	....	15
(11) Liquidation proceedings in the matter of Indian Semal Cotton Plantations Ltd.	1,000	....	....	1,000
(12) Advances to Government servants in Cooch Behar and Jalpaiguri affected by flood in 1954.	1,645	....	....	1,645
(13) Advances for National Water Supply and Sanitation Scheme.	94,15,514	1,36,906	24,00,801	1,16,79,409
(14) Advances for wireless and other equipments and stores for the flood warning station at Bhutan.	500	....	....	500
(15) Advances to the Director-General, Transportation ..	—34,555	—8,740 (b)	....	—25,815 (b)
(16) Advance to the Secretary, Legislative Assembly and Council.	64,467	3,44,396	3,14,740	34,811

(17) Advance to Administrator, Sussex Trust Fund ..	24,205	.....	300	24,505
(18) Revolving capital for Training-cum-Works Scheme ..	1,45,219	-13,909 (b)	.....	1,59,128
(19) Revolving capital for Production Centre ..	36,552	.....	.....	36,552
(20) Revolving capital for Production Centre, Halzabazar ..	36,420	30,960	.....	5,460
(21) Revolving capital for scheme for paddy husking at Taherpur and Production Centre at Bogra Women's Camp.	64,464	63,000	.....	1,464
(22) Advance to the Deputy Director of Industries for running Sales Emporium.	10,706	206	1,00,000	1,10,500
(23) Advance to the Principal, Presidency College ..	24,600	.....	.....	24,600
(24) Advance to the Principal, Darjeeling Government College	553	191	.....	362
(25) Advances to deputationists for higher education abroad	48,556	173	3,450	51,833
(26) Advance to private students ..	68	.....	.....	68
(27) Advance to the Director of Fisheries for imprest with the Commissioner for the Port of Calcutta for repairs to Fish Trawlers Jetty.	5,000	.....	.....	5,000
(28) Advance in connection with the visit to West Bengal of His Excellency Mr. Chou-en-Lai.	15,000	.....	.....	15,000
(29) Advance in the matter of D. Sarkar and Brothers Limited	4,444	.....	.....	4,444
(30) Advance to the Secretary, Durgapur Brick Board ..	1,61,106	.....	.....	1,61,106
(31) Advance to the Director of Agriculture ..	2,51,481	.....	.....	2,51,481
(32) Advance to the Dy. Secretary, Judicial Department, on account of visit of the Hon'ble Mr. Justice Warren.	272	.....	.....	272
(33) Advances for Flood Relief Health Measures ..	27,598	1,769	1,000	26,829
(34) Advance to the Director of Industries (Cottage) ..	7,13,000	-300 (b)	-300 (b)	7,13,000
(35) Schemes for Jute twine Manufacturing, Siliguri ..	10,666	.....	.....	10,666
(36) Advance to the Director of Operation and Transport ..	9,420	8,740	.....	680

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

Detailed Head of Account.	Opening balance.	Receipt.	Disbursement.	Closing balance.
(1)	(2)	(3)	(4)	(5)
Dr.				
<b>Part—III—Advances not bearing Interest—<i>contd.</i></b>				
<b>Special Advances—<i>contd.</i></b>				
(37) Advance for payment of undisbursed balances of loans lost from Departmental Safe in Barrackpore Sub-treasury.	1,40,980	.....	.....	1,40,980
(38) Advance to the Collector of Murshidabad in connection with an appeal Case.	1,77,603	.....	.....	1,77,603
(39) Advance to Bengal Ceramic Institute .. ..	62,000	.....	.....	62,000
(40) Advance to Executive Engineer, Contract Division No. I	4,50,000	4,50,000	.....	.....
(41) Advance to the Administrative Officer, Folk Entertainment Section, in connection with the visit of the Prime Minister of Czechoslovakia in Calcutta.	800	800	.....	.....
(42) Advance in connection with the presentation of a cultural programme in honour of the Prime Minister of Rumania.	66	66	.....	.....
(43) Advance to the Dy. Director of Industries (Cottage) ..	25,000	.....	.....	25,000
(44) Advance to Director of Industries in connection with All India Handicrafts Week, 1959.	13,000	.....	(-) 13,000 (b)	.....
(45) Advance to fire-affected people in Darjeeling ..	3,000	.....	.....	3,000
(46) Advance to the Milk Commissioner, West Bengal ..	1,04,705	84,515	.....	20,190
(47) Advances in connection with the development of Engineering Industry at Howrah.	9,80,000	.....	.....	9,80,000
(48) Advance for the board and lodging charges of the members of the crew of the aircraft of the Prime Minister of India.	993	.....	.....	993

(49) Advance to the Director of Supply and Accounts	9,07,200	26,200	2,50,000	11,31,000
(50) Advance to the Special Officer, Integrated Schemes for Training-cum-Production Centres for wood Industries.	7,00,000	2,01,438	—	4,98,562
(51) Advance in connection with the opening of the Canada Dam.	4,985	....	—	4,985
(52) Special Advance for education .. .. .	-55,845	....	....	(-) 55,845(b)
(53) Advance to Executive Engineer, Contract Division II ..	5,00,000	5,00,000	....	....
(54) Advance to Executive Engineer, Contract Division III	5,00,000	....	....	5,00,000
(55) Advance to State Sailors' Soldiers' and Airmen's Board	1,584	1,584	....	....
(56) Advance to the Deputy Director of Industries (Marketing)	1,00,000	....	....	1,00,000
(57) Advance for training of Officers in soil conservation—three months' refresher course.	2,200	....	....	2,200
(58) Advance to the Chief Engineer, Public Health Engineering, West Bengal, in connection with sinking of tube-wells in the cholera affected areas of Calcutta.	1,20,520	....	(-) 91,875 (b)	28,645
(59) Advance to the Accounts Officers, West Bengal Secretariat, for payment to Messrs. Roy Studio in connection with the public meeting addressed by the Prime Minister of China.	3,000	....	....	3,000
(60) Advance for construction of Atiabari Aided Primary School Building.	252	....	....	252
(61) Advance to the Director of Industries in connection with the celebration of the Fourth All India Handicrafts Week.	908	....	....	908
(62) Advance to Asansol Polytechnic .. .. .	-485	....	....	-485(b)
(63) Advance to the Deputy Commissioner, Darjeeling ..	630	....	....	630
(64) Advance for Public Health .. .. .	5,94,227	5,96,989	3,834	1,072

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

122

Detailed Head of Account.	Opening balance.	Receipt.	Disbursement.	Closing balance.
(1)	(2)	(3)	(4)	(5)
	Dr.			Dr.
<b>Part—III—Advances not bearing interest—<i>contd.</i></b>				
<b>Special Advances—<i>contd.</i></b>				
(65) Advance to the Director of Industries to meet the initial expenses of the Liquidator in respect of Messrs. United Press of India Ltd.	1,000	.....	.....	1,000
(66) Advance to the Director of Fisheries	17,880	.....	.....	17,880
(67) Advance to Krishnagar College	2,167	.....	(-) 2,167 (b)	.....
(68) Advance to the District Magistrate, Burdwan, for meeting conveyance and meal charges of the crew of aircraft carrying delegation from China.	-235	.....	235	.....
(69) Advance to Registrar, Works and Buildings Department, for payment of decretal amount pending final disposal of appeal.	35,905	.....	.....	39,905
(70) Advance in connection with suit No. 199 of 1958, Tara Prasanna Lahiri Vs. West Bengal.	1,442	.....	.....	1,442
(71) Special Advance under Community Development Project	300	.....	.....	.....
(72) Advance to District Magistrate of Malda for revolving capital of silk reeling and weaving schemes.	26,910	25,034	.....	1,876
(73) Advance to Special Officer, Industrial Centre for opening of P. L. Accounts.	10,000	.....	.....	10,000
(74) Advance to the Director of Publicity, West Bengal, for meeting emergent expenditure in connection with the visit of cultural delegation from Viet-nam.	140	140	.....	.....

(75) Advance to the Director of Publicity, West Bengal, for decoration of Dum Dum Airport and Raj Bhaban approach on the occasion of the visit of the Crown Prince of Ethiopia.	100	....	....	100
(76) Advance to the Director of Public Health in connection with the Gangasagar Mela.	200	....	....	200
(77) Director of Industries, West Bengal, in connection with celebration of 6th All India Handicrafts Week.	13,000	....	....	13,000
(78) Advance to officers of Education Department for meeting expenses.	2,933	301	....	2,632
(79) Accounts Officer, West Bengal Secretariat .. ..	-923	....	....	-923(b)
(80) Advance to the Principal, Calcutta Technical School for caution money of refugee trainees.	640	26	(-) 640 (b)	-26(b)
(81) Advance to West Bengal Police in connection with Queen's visit.	30,000	....	....	30,000
(82) Advance to Sri A. L. Banerji, S. I. of West Bengal ..	100	....	....	100
(83) Advance to Government pleader to meet incidental cost in requisition of premises, Case No. 48/49.	25	....	....	25
(84) Expenditure in connection with water-supply arrangement in South Suburban Municipality.	8,47,954	....	3,29,510	11,77,464
(85) Advance to students for higher education abroad ..	6,990	904	....	6,086
(86) Director of Archaeology in connection with exploration work in West Bengal.	500	....	-500 (b)	....
(87) Advance to Director, Dairy Development and Animal Husbandry (Ex-officio), Milk Commissioner, West Bengal.	....	15,486	5,08,000	4,92,514
(88) Advance for training under inter-institutional arrangements with Missouri.	....	....	2,400	2,400
(89) Advance to the Director of Archaeology .. ..	....	....	300	300
(90) House Building Loan to flood-affected people ..	....	....	68,610	68,610

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

Detailed Head of Account.	Opening balance. (2)	Receipts. (3)	Disbursement. (4)	Closing balance. (5)
	Dr.			Dr.
(1)				
<b>Part—III—Advances not bearing interest—<i>concl'd.</i></b>				
<b>Special Advances—<i>concl'd.</i></b>				
(91) Advance to Victoria School, Kurseong .. .. .	....	....	100 (b)	100 (b)
(92) Advance to Accounts Officer, West Bengal Secretariat to meet estimated expenditure in connection with proposed performances by Folk Entertainment Unit of West Bengal in Kerala. ....	....	....	6,300	6,300
(93) Advance to West Bengal Secretariat, in connection with inauguration of Tagore Centenary in Nepal. ....	....	1,304	1,304	....
(94) Advance to Director of Industries .. .. .	....	24,694	....	24,694 (b)
(95) Advance to Superintendent of Police, Burdwan .. .. .	....	200	....	(-) 200 (b)
(96) Advance to Registrar, High Court (Appellate Side), Calcutta. ....	....	69	....	(-) 69 (b)
<b>Total Special Advances .. .. .</b>	1,75,46,590	25,12,893	38,81,499	1,89,15,196
<b>Forest Advance .. .. .</b>	Dr. 530	1,06,65,250	1,06,65,726	Dr. 1,006
<b>Total Departmental Advances .. .. .</b>	Dr. 2,93,65,720	3,44,60,714	3,38,21,792	Dr. 3,17,26,798
<b>Permanent Advances .. .. .</b>	Dr. 11,73,033	65,477	75,768	Dr. 11,83,324
<b>Account with the Reserve Bank .. .. .</b>	Dr. 36,553	17,229	39,688	Dr. 59,012



Account with the Government of Burma ..	Dr.	3,62,896	(-)	106(b)	(-)	3,00,879(b)	Dr.	62,123
Account with the Government of Pakistan ..	Dr.	9,46,553	....			228	Dr.	9,46,781
Part III—Advances not bearing Interest	Dr.	3,18,84,755	3,15,43,314			3,36,36,597	Dr.	3,39,78,038
<b>PART IV—SUSPENSE</b>								
<b>SUSPENSE ACCOUNTS—</b>								
Cash Balance Investment Accounts ..	Dr.	27,20,85,898	79,31,33,817			79,91,24,346	Dr.	27,80,76,427
Other Items :								
<b>(i) Suspense Account—</b>								
Objection Book Suspense (Receipt) ..	Cr.	89,45,687	(-)	40,577(b)		43,378	Cr.	88,61,732
Objection Book Suspense (Payment) ..	Dr.	85,40,284		3,84,411	(-)	27,60,989(b)	Dr.	53,94,884
Recoveries of Service Payments ..	Cr.	33,208	(-)	29,016(b)		....	Cr.	4,192
Departmental Adjusting Account ..	Cr.	21,94,140	(-)	21,03,427(b)		....	Cr.	90,713
Departmental Adjusting Account ..	Dr.	31,682	....			3,14,934	Dr.	3,46,616
Pay and Accounts Office Suspense ..	Cr.	1,32,382	(-)	1,32,382(b)		....		....
Pay and Accounts Office Suspense ..	Dr.	3,00,809	....		(-)	3,00,809(b)		....
Reserve Bank Suspense (Head-quarters) ..	Dr.	60,133		1,41,565	(-)	34,56,162(b)	Dr.	(-)35,37,594(b)
Central Account Office—Reserve Bank Suspense ..	Dr.	(-) 7,28,232	(-)	4,94,42,468(b)	(-)	4,87,34,235(b)	Dr.	(-) 19,999(b)
Undivided Bengal Suspense ..	Cr.	2,05,86,147		33,915		....	Cr.	2,06,20,062
Undivided Bengal Suspense ..	Dr.	2,83,30,742	....			90,209	Dr.	2,84,20,951
Deposit Account with State Bank of India ..	Dr.	18,649	....		(-)	18,649(b)		....
Discounting sinking Fund ..	Dr.	7,42,426		73,000		1,82,678	Dr.	8,52,104
Total Suspense Account ..	Dr.	54,04,929	(-)5,11,14,979	(-)5,46,39,645			Dr.	18,80,263
Total Suspense Accounts ..	Dr.	27,74,90,827	74,20,18,838			74,44,84,701	Dr.	27,99,56,690

No. 16—STATEMENT SHOWING RECEIPTS, DISBURSEMENTS AND BALANCES UNDER DEBT DEPOSIT, REMITTANCE AND CONTINGENCY FUND—concl'd.

Detailed head of account.	Opening balance. (2)	Receipt. (3)	Disbursement. (4)	Closing balance. (5)
PART IV—SUSPENSE-ACCOUNTS—concl'd.				
Other Items—concl'd.				
(ii) Cheques and Bills—Pre-audit cheques .. ..	Cr. 4,06,68,251	40,46,75,549	38,60,32,598	Cr. 5,93,11,202

(iii) Departmental and Similar Accounts—				
Civil Departmental Balances—	Dr.			Dr.
1. Sealdah Small Cause Court .. ..	10,083	11,082	9,246	8,247
2. Public Works Cash Balance .. ..	65,090	11,22,689	11,31,241	73,642
3. Sanitary Works Cash Balance .. ..	58,704	1,09,555	1,39,151	88,300
4. Construction Board Cash Balance .. ..	2,267	63,598	63,144	1,813
5. Chaklajat Cash Balance .. ..	74,369	.....	.....	74,369
6. Forest Cash Balance .. ..	.....	61,889	61,889	.....
Total—Civil Departmental Balances .. ..	2,10,513	13,68,813	14,04,671	2,46,371

Total—Part IV Suspense .. ..	Dr. 23,70,33,089	1,14,80,63,200	1,13,19,21,970	Dr. 22,08,91,859
Total S—Deposit, etc. .. ..	Cr. 86,30,428	1,74,03,04,686	1,69,45,86,161	Cr. 5,43,48,953

Section T—Remittances.

I.—Remittances within India—				
Cash remittances and Adjustments between Officers rendering accounts to the same Accountant-General or Comptroller—				
1. Cash Remittance between Treasuries .. ..	Dr. ....	27,16,79,801	27,15,45,781	Cr. 1,34,020
2. Forest Remittances .. ..	Cr. 11,07,924	3,42,82,151	3,46,03,955	Cr. 7,86,120

3. Public Works Remittances .. .. .	Dr. 2,93,20,020	28,85,96,041	30,79,79,756	Dr. 4,87,03,735
4. Transfer between Public Works Officers .. .. .	Dr. 3,66,59,592	2,37,92,145	2,72,70,995	Dr. 4,01,38,442
5. Judicial Remittances .. .. .	Dr. ....	38,140	32,670	Cr. 5,470
6. Pay and Accounts Office Remittances .. .. .	Dr. 26,071	26,071	....	....
<b>Total</b> .. .. .	Dr. 6,48,97,759	61,84,14,349	64,14,33,157	Dr. 8,79,16,567
<b>Reserve Bank of India Remittances .. .. .</b>	Dr. 1,69,284	54,01,097	48,41,144	Cr. 3,90,669
<b>Adjusting Account between Central and State Governments</b>	Dr. 25,39,690	(-) 63,44,115 (b)	(-) 5,02,626 (b)	Dr. 83,81,179
<b>Adjusting Account with Railways .. .. .</b>	Dr. 2,45,952	34,115	30,83,898	Dr. 32,95,735
<b>Adjusting Account with Posts and Telegraphs .. .. .</b>	Cr. 14,21,186	(-) 34,30,038 (b)	(-) 17,62,028 (b)	Dr. 2,46,824
<b>Inter-State Suspense Account .. .. .</b>	Cr. 1,65,683	(-) 5,50,581 (b)	1,15,55,539	Dr. 1,19,40,437
<b>Total</b> .. .. .	Dr. 13,68,057	(-) 48,89,522	1,72,15,927	Dr. 2,34,73,506
<b>Total—T—Remittances</b> .. .. .	Dr. 6,62,65,816	61,35,24,827	65,86,49,084	Dr. 11,13,90,073
<b>Total—Public Account</b> .. .. .	Cr. 4,42,84,636	2,37,61,55,502	2,36,52,94,889	Cr. 5,51,45,249
<b>Grand Total</b> .. .. .	....	3,84,72,86,785	3,85,23,10,785	....

**Section W—Cash Balance (Opening and Closing).**

(1) Cash in Treasuries .. .. .	25,68,533	18,78,452
(2) Deposit with the Reserve Bank .. .. .	1,99,31,446	1,58,95,604
(3) Remittances in transit .. .. .	(-) 4,61,568	(-) 7,59,645
<b>Total</b> .. .. .	2,20,38,411	1,70,14,411
	3,86,93,25,196	3,86,93,25,196

(b) These minus balances as well as minus receipt and minus disbursements are under examination.

**No. 17—DETAILED STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS  
SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC., AT THE COMMENCE-  
MENT AND CLOSE OF THE YEAR.**

Description of loan.	When raised.	Amount on 1st		Discharges		Amount on 31st	
		(1)	(2)	(3)	(4)	(5)	(6)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Section A—Public Debt</b>							
<b>Permanent Debt—</b>							
<b>Loans bearing interest—</b>							
3½ per cent. West Bengal loan, 1962	..	..	1,75,00,000	..	..	1,75,00,000	
4 per cent. West Bengal Loan, 1964	..	..	2,00,00,000	..	..	2,00,00,000	
4 per cent. West Bengal Loan, 1963	..	..	3,60,23,300	..	..	3,60,23,300	
4 per cent. West Bengal Loan, 1967	..	..	7,58,72,200	..	..	7,58,72,200	
4 per cent. West Bengal Loan, 1968	..	..	7,11,46,100	..	..	7,11,46,100	
4½ per cent. West Bengal Loan, 1970	..	..	5,10,49,700	..	..	5,10,49,700	
4 per cent. West Bengal Loan, 1971	..	..	7,69,69,400	..	..	7,69,69,400	
4 per cent. West Bengal Loan, 1969	..	..	7,05,32,000	..	..	7,05,32,000	
4½ per cent. West Bengal Loan, 1972	..	..	7,30,71,300	..	..	7,30,71,300	
<b>Total—Permanent Debt</b>	..	..	41,90,92,700	7,30,71,300	..	49,21,64,000	

Loans from the Central Government—

Pre-partition loans—

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

Post-partition Loans—

(a) Ways and Means Advances ..	....	2,50,00,000	—	—	2,50,00,000
(b) Ways and Means Advance for Plan Schemes ..	....	1,05,862	—	—	1,05,862
Loans for Productive Development Scheme ..	....	49,01,000	—	31,69,860	17,31,140
Loans for paying West Bengal Government's share of expenditure on Damodar Valley Corporation.	....	79,84,36,000	5,53,00,000	—	85,37,36,000
Share of expenditure of the Damodar Valley Corporation against loan granted by the International Bank.	....	1,78,03,000	—	—	1,78,03,000
Loans for Mayurakshi Project ..	....	9,44,55,000	(- )6,01,662*	1,22,64,489	8,15,88,849
Loans for rehabilitation of displaced persons ..	....	52,70,02,202	2,25,00,000	40,25,000	54,54,77,202

Remarks :—\*Rs. 6,01,662 was reduced due to consequential adjustment on determination of fair international price of the equipments supplied for project.

130

**No. 17—DETAILED STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS  
SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC., AT THE COMMENCE-  
MENT AND CLOSE OF THE YEAR—contd.**

Description of loan.	When raised.	Amount on 1st April, 1961.		Additions during the year.		Discharges during the year.		Amount on 31st March, 1962.	
		(1)	(2)	(3)	(4)	(5)	(6)	Rs.	Rs.
<b>Section A—Public Debt—contd.</b>									
<i>Post-partition Loans—contd.—</i>									
Loans under Grow More Food Schemes .. .. .	..	.....	7,88,47,685	1,80,03,000	1,04,79,984	8,63,70,701			
Loans for contributions towards share capital of State Warehousing Corporation.	..	.....	6,29,913	..	37,293	5,92,620			
Removal of Khatal from Calcutta .. .. .	..	.....	1,18,74,126	..	6,38,431	1,12,35,695			
Jute Seed Multiplication Farm .. .. .	..	.....	60,718	..	9,387	51,331			
Greater Calcutta Milk Supply Scheme .. .. .	..	.....	8,96,475	..	41,195	8,55,280			
Forestry Scheme Loan .. .. .	..	.....	17,41,669	..	1,29,666	16,12,003			
Loans for Educational Development .. .. .	..	.....	80,57,317	6,95,000	6,38,139	81,14,178			
Community Project Loan .. .. .	..	.....	3,26,86,389	43,02,000	24,62,622	3,45,25,767			
National Extension Service Loan .. .. .	..	.....	13,49,691	..	1,50,307	11,99,384			
Loans for Development of Handloom and Khadi Industries.	..	.....	(a) 80,29,655	18,37,000	15,98,909	82,67,746			
Small Scale Industries .. .. .	..	.....	(b) 3,33,92,383	38,43,000	29,85,582	3,42,49,801			
Rehabilitation of Co-operative Movement in West Bengal.	..	.....	28,73,000	..	..	28,73,000			

Loans for Road Development Schemes, etc.	..	1,59,36,486	..	51,55,937	1,07,80,549
Loans for National Water Supply and Sanitation Scheme.	..	3,12,91,324	..	6,20,332	3,06,70,992
Loans for Development Purpose	..	4,00,00,000	..	..	4,00,00,000
Loans for approved Development Schemes	..	18,24,95,163	..	2,77,45,236	15,47,49,927
Railway Electrification Programme	..	1,63,00,000	..	..	1,63,00,000
Loans for permanent improvement in scarcity areas	..	92,55,173	..	1,50,086	91,05,087
Loans for Protection of Towns	..	1,78,62,861	..	4,42,961	1,74,19,900
Loans for Scarcity Relief	..	2,52,384	..	81,654	1,70,730
Taccavi Loans to Agriculturists	..	1,24,51,297	..	13,51,312	1,10,99,985
Loans for Miscellaneous Development Schemes	..	10,84,39,000	12,41,59,000	..	23,25,98,000
Loans to Cultivators	..	64,44,621	..	12,69,669	51,74,952
Expansion of Power	..	1,62,39,970	..	3,93,796	1,58,46,174
Flood Control Scheme	..	2,20,00,000	57,02,000	..	2,77,02,000
Flood and Draught Relief	..	3,89,38,938	..	50,26,627	3,39,12,311
Loans under Low Income Group Housing Scheme	..	2,09,99,871	..	4,88,386	2,05,11,485
Share of Small Saving Collections	..	30,62,25,000	9,54,00,000	..	40,16,25,000
Prize Bonds	..	67,78,000	13,85,000	..	81,63,000
Assistance to Low-paid employees	..	53,05,010	24,00,000	9,88,211	67,16,799
Police Housing Scheme	..	1,36,70,410	30,00,000	26,385	1,66,44,025
Slum Clearance Scheme	..	41,77,840	12,30,000	46,536	53,61,304

(a) and (b) A sum of Rs. 4,84,000 sanctioned by the Central Government for Silk Industry has been included in the Group—"Small Scale Industries" which was originally shown in the Group—"Loans for Development of Handloom and Khadi Industries".

**No. 17—DETAILED STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS  
SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC., AT THE COMMENCE-  
MENT AND CLOSE OF THE YEAR—concl'd.**

132

(1) Description of loan.	(2) When raised.	(3) Amount on 1st April 1961. Rs.	(4) Additions during the year. Rs.	(5) Discharges during the year. Rs.	(6) Amount on 31st March 1962. Rs.
<b>Section A—Public Debt—concl'd.</b>					
<b>Post-partition Loans—concl'd.</b>					
Loans under Subsidized Industrial Housing Scheme	....	1,39,05,714	..	10,45,556	1,28,60,158
Village Housing Projects .. .. .	....	17,05,000	..	54,349	16,50,651
Plantation Labour Housing Scheme .. .. .	....	5,00,000	..	..	5,00,000
Land Acquisition and Development Scheme .. .. .	....	10,00,000	30,25,000	..	40,25,000
House building loans to All-India Service Officers	....	..	10,00,000	..	10,00,000
Implementation of various Centrally aided Medical and Public Health Schemes.	....	..	34,09,000	..	34,09,000
West Bengal Goods Transport Co-operative Society	....	..	3,76,000	-	3,76,000
Loans in respect of various housing schemes, viz., Subsidised Industrial Housing Scheme/Low Income Group Housing Scheme/Plantation Labour Housing Scheme, etc. Break-up of the Loan not yet been received from the Government of India.	....	..	59,74,000	..	59,74,000
<b>Total</b>	....	2,54,03,16,147	35,29,38,338	8,35,17,897	2,80,97,36,588



Total—Loans from the Central Government	..	....	2,55,98,20,193	35,29,38,338	8,35,17,897	2,82,92,40,634
(D) Other Loans	..	....	3,63,20,016	50,54,859	14,16,531	3,99,58,344
Total—Public Debt	..	....	3,01,52,32,909	43,10,64,497	8,49,34,428	3,36,13,62,978

**Section B—Unfunded Debt**

<b>State Provident Fund—</b>						
General Provident Fund	..	....	9,07,63,165	2,06,09,615	1,09,03,180	10,04,69,600
Indian Civil Service Provident Fund	..	....	19,73,233	2,09,298	2,97,753	18,84,778
Indian Civil Service (Non-European Members) Provident Fund.	..	....	9,89,592	98,296	1,30,602	9,57,286
Contributory Provident Fund	..	....	61,16,779	7,23,896	3,71,745	64,68,930
All-India Service Provident Fund	..	....	20,77,254	6,84,884	3,56,364	24,05,774
<hr/>						
Total—Unfunded Debt	..	....	10,19,20,023	2,23,25,989	1,20,59,644	11,21,86,368
<hr/>						
Total—Debt and other interest-bearing obligations	..	....	3,11,71,52,932	45,33,90,486	9,69,94,072	3,47,35,49,346

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

Major and minor head of Account.	Balance on 1st April, 1961.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1962.	Interest received and credited to revenue.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.—</b>						
Loans to Presidency, Corporation, Port Trust and other Port Funds.	1,57,38,735	..	1,57,38,735	9,80,136	1,47,58,599	4,18,312
Loans to Municipalities .. ..	75,73,232	13,79,840	89,53,072	6,30,369	83,22,703	2,67,511
Loans to District and other Local Fund Committees.	49,94,852	1,00,000	50,94,852	1,48,146	49,46,706	32,381
Advances to Cultivators .. ..	5,32,91,833	86,72,510	6,19,64,343	90,34,223	5,29,30,120	10,28,893
Advances under special laws .. ..	47,92,254	4,938	47,97,192	..	47,97,192	..
Miscellaneous Loans and Advances ..	(a) 17,13,76,262	7,30,65,219	24,44,61,481	89,33,142	23,55,28,339	58,78,018
Loans and Advances to displaced persons	39,97,21,715	1,83,67,861	41,80,89,576	22,21,795	41,58,67,781	6,98,454
Loans under Community Development Project.	1,87,65,182	53,96,790	2,41,61,972	7,68,078	2,33,93,894	2,23,860
<b>Total .. ..</b>	<b>67,62,54,065</b>	<b>10,70,07,158</b>	<b>78,32,61,223</b>	<b>2,27,15,889</b>	<b>76,05,45,334</b>	<b>85,47,429</b>

## LOANS TO GOVERNMENT SERVANTS—

House building Advances	..	..	4,79,270	2,72,640	7,51,910	2,06,786	5,45,124	29,317
Advances for purchase of motor conveyance.			2,31,360	2,98,655	5,30,015	1,38,266	3,91,749	8,185
Advances for purchase of other conveyance			20,231	25,616	45,847	22,919	22,928	703
Passage Advances	..	..	8,151	5,000	13,151	242	12,909	..
Other Advances	—	—	5,017	(-) 2,784	2,233	1,040	1,193	..
<b>Total</b>	..		<b>7,44,029</b>	<b>5,99,127</b>	<b>13,43,156</b>	<b>3,69,253</b>	<b>9,73,903</b>	<b>38,205</b>
<b>Grand Total</b>	..		<b>67,69,98,094</b>	<b>10,76,06,285</b>	<b>78,46,04,379</b>	<b>2,30,85,142</b>	<b>76,15,19,237</b>	<b>85,85,634</b>

(a) The opening balance differs from the previous year's closing balance by reason of inclusion of (+) Rs. 1,119 due to correction.

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

**Sinking Fund.**

Balance on 1st April, 1961	..	..	10,94,90,340	Balance on 31st March, 1962	--	..	14,49,37,799
Amount appropriated from Revenue	..	..	3,26,16,000				
Interest on Investments	..	..	28,31,459				
<b>Total</b>	..	..	<b>14,49,37,799</b>	<b>Total</b>	..	..	<b>14,49,37,799(A)</b>

**Investment Account.**

Balance on 1st April, 1961	..	..	5,85,55,250	Amount realised	..	..	..
Amount invested	..	..	2,26,39,400	Balance on 31st March, 1962	--	..	8,11,94,650
<b>Total</b>	..	..	<b>8,11,94,650</b>	<b>Total</b>	..	..	<b>8,11,94,650(B)</b>

(A) Loanwise details of the transactions are given in Annexure at page 135

(B) Loanwise details of the transactions are given in Statement No 19 at page 136

## ANNEXURE.

### Sinking Funds Depreciation Funds for Loans.

Description of loan.	2	3	4	5	6	7	8	9	10
	Balance on 1st April, 1961.	Amount appropriated from revenue.	Amount transferred from Debt, Redemption and Avoidance Fund.	Interest on investments.	Total.	Advance interest paid on purchase of securities.	Amount transferred to Miscellaneous Government Account for extinguishing Sinking Fund/ applied in cancellation of securities.	Balance on 31st March, 1962.	Remarks.
<b>Sinking Funds—</b>									
3½ per cent. West Bengal Loan, 1962 ..	1,14,76,935	12,11,000	..	3,39,547	1,30,27,482	..	..	1,30,27,482	
4 per cent. West Bengal Loan, 1963 ..	1,96,92,078	27,61,000	..	5,49,750	2,30,02,828	..	..	2,30,02,828	
4 per cent. West Bengal Loan, 1964 ..	95,94,782	11,58,000	..	3,08,935	1,10,61,717	..	..	1,10,61,717	
4 per cent. West Bengal Loan, 1967 ..	2,08,83,980	43,34,000	..	5,10,190	2,57,28,170	..	..	2,57,28,170	
4 per cent. West Bengal Loan, 1968 ..	1,52,70,000	39,67,000	..	3,97,000	1,96,34,000	..	..	1,96,34,000	
4½ per cent. West Bengal Loan, 1970 ..	53,22,000	26,96,000	..	1,21,250	81,39,250	..	..	81,39,250	
4 per cent. West Bengal Loan, 1971 ..	39,69,000	41,28,000	..	31,875	81,28,875	..	..	81,28,875	
4 per cent. West Bengal Loan, 1969 ..	..	56,04,000	..	..	56,04,000	..	..	56,04,000	
<b>Depreciation Funds—</b>									
3½ per cent. West Bengal Loan, 1962 ..	28,11,151	2,97,000	..	88,012	31,91,163	..	..	31,91,163	
4 per cent. West Bengal Loan, 1963 ..	43,16,422	6,04,000	..	1,21,030	50,41,452	..	..	50,41,452	
4 per cent. West Bengal Loan, 1964 ..	27,93,992	3,37,000	..	91,945	32,22,937	..	..	32,22,937	
4 per cent. West Bengal Loan, 1967 ..	60,72,000	12,65,000	..	1,44,050	74,81,050	..	..	74,81,050	
4 per cent. West Bengal Loan, 1968 ..	45,62,000	11,82,000	..	95,625	58,39,625	..	..	58,39,625	
4½ per cent. West Bengal Loan, 1970 ..	15,71,000	8,13,000	..	26,625	24,10,625	..	..	24,10,625	
4 per cent. West Bengal Loan, 1971 ..	11,55,000	12,01,000	..	10,625	23,66,625	..	..	23,66,625	
4 per cent. West Bengal Loan, 1969 ..	..	10,53,000	..	..	10,53,000	..	..	10,53,000	
<b>Total</b> ..	<b>10,94,90,340</b>	<b>3,26,16,000</b>	<b>..</b>	<b>28,31,459</b>	<b>14,49,37,799</b>	<b>..</b>	<b>..</b>	<b>14,49,37,799</b>	

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

Description of loan.	Sinking Fund Investment Account.				Remarks.		
	Balance on 1st April, 1961.	Purchase of Securities.	Total.	Sale of Securities.	Balance on 31st March 1962.	Face value.	Market value.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5	6	7	8
3½ per cent. West Bengal Loan, 1962 ..	79,37,650	..	79,37,650	..	79,37,650	79,42,900	78,75,335
4 per cent. West Bengal Loan, 1963 ..	1,21,39,075	29,92,500	1,51,31,575	..	1,51,31,575	1,51,50,000	1,48,01,244
4 per cent. West Bengal Loan, 1964 ..	64,06,000	14,96,250	79,02,250	..	79,02,250	79,11,000	77,42,834
4 per cent. West Bengal Loan, 1967 ..	1,02,95,000	45,88,500	1,48,83,500	..	1,48,83,500	1,49,11,000	1,44,59,070
4 per cent. West Bengal Loan, 1968 ..	77,80,500	39,90,000	1,17,70,500	..	1,17,70,500	1,18,00,000	1,14,21,360
4½ per cent. West Bengal Loan, 1970 ..	24,79,500	9,97,500	34,77,000	..	34,77,000	35,00,000	33,76,370
4 per cent. West Bengal Loan, 1971 ..	..	38,78,250	38,78,250	..	38,78,250	39,00,000	37,65,750

Sinking Funds—

Depreciation Funds—

3½ per cent. West Bengal Loan, 1962 ..	19,40,875	..	19,40,875	..	19,40,875	19,41,700	19,25,380
4 per cent. West Bengal Loan, 1963 ..	27,07,000	5,97,000	33,04,000	..	33,04,000	33,07,000	32,70,730
4 per cent. West Bengal Loan, 1964 ..	18,83,000	4,97,500	23,80,500	..	23,80,500	23,83,000	23,58,770
4 per cent. West Bengal Loan, 1967 ..	28,97,150	13,13,400	42,10,550	..	42,10,550	42,20,000	41,61,210
4 per cent. West Bengal Loan, 1968 ..	16,91,500	12,93,500	29,85,000	..	29,85,000	30,00,000	29,36,400
4½ per cent. West Bengal Loan, 1970 ..	3,98,000	4,97,500	8,95,500	..	8,95,500	9,00,000	8,81,250
4 per cent. West Bengal Loan, 1971 ..	..	4,97,500	4,97,500	..	4,97,500	5,00,000	4,90,250
<b>Total ..</b>	<b>5,85,55,250</b>	<b>2,26,39,400</b>	<b>8,11,94,650</b>	<b>..</b>	<b>8,11,94,650</b>	<b>8,13,66,600</b>	<b>7,94,65,953</b>

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

40

OTHER FUNDS AND DEPOSIT ACCOUNTS.

Name of Reserve Fund or Deposit Account.	Balance on 1st April, 1961.			Balance on 31st March, 1962.		
	Cash.	Investment.	Total.	Cash.	Investment.	Total.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Depreciation Reserve Fund of Government Bus Services.	52,27,158	..	52,27,158	1,09,37,758	..	1,09,37,758
2. Reserve Fund—Transport .. .. .	1,74,700	..	1,74,700	5,63,300	..	5,63,300
3. Depreciation Reserve Fund—Electricity .. .. .	5,72,800	..	5,72,800	5,72,800	..	5,72,800
4. West Bengal Famine Insurance Fund .. .. .	1,18,938	18,72,666	19,91,604	1,71,600	18,87,960	20,59,560
5. General Reserve Fund for Cooch Behar .. .. .	94,41,759	23,03,088	1,17,44,847	94,92,156	20,92,091	1,15,84,247
6. West Bengal Co-operative Development Fund .. .. .	..	..	..	90,775	..	90,775
7. Depreciation Reserve Fund—Government Presses .. .. .	14,92,665	..	14,92,605	15,87,709	..	15,87,709
8. West Bengal State Agricultural Credit Relief and Guarantee Fund.	..	..	..	1,00,000	..	1,00,000
9. Subventions from the Central Road Fund .. .. .	25,52,291	..	25,52,291	34,82,044	..	34,82,044
10. Deposit Account of the grant made by the Indian Central Jute Committee.	18,156	..	18,156	18,156	..	18,156
11. Deposit Account of the grant made by the Indian Council of Agricultural Research.	9,52,850	..	9,52,850	10,78,624	..	10,78,624
12. Deposit Account of the grant from the Indian Central Sugarcane Committee.	1,33,561	..	1,33,561	1,28,419	..	1,28,419
13. Deposit Account of the grant from the Central Government for the Food Production Drive, etc.	62,31,683	..	62,31,683	..	..	..



14.	Deposit Account of the grant made by the Central Oilseeds Committee.	1,49,814	..	1,49,814	1,44,105	..	1,44,105
15.	Deposit Account of the grant made by the Central Tea Board.	1,76,229	..	1,76,229	1,44,028	..	1,44,028
16.	Deposit Account of the grant made by the Indian Council of Scientific and Industrial Research.	15,787	..	15,787	167	..	167
17.	Deposit Account of the grant made by the Indian Central Aracanut Committee.	13,816	..	13,816	3,504	..	3,504
18.	Deposit Account of the grant made by the Indian Central Cooanut Committee.	96,927	..	96,927	1,29,210	..	1,29,210
19.	Deposit Account of the grant from the Indian Central Tobacco Committee.	24,490	..	24,490	16,710	..	16,710
20.	Deposit Account of grant made by the Khadi and Village Industries Commission.	1,88,230	..	1,88,230	3,48,954	..	3,48,954
21.	Deposit on account of grants from the Ministry of Rehabilitation to Educational Institutions.	13,61,896	..	13,61,896	8,69,879	..	8,69,879
22.	Deposit Account of the grant made by the Indian Central Silk Board for Cocoon Market.	5,000	..	5,000	3	..	3
23.	Deposit Account of the grant made by National Co-operative Development and Warehousing Board.	18,57,932	..	18,57,932	18,57,932	..	18,57,932
24.	Deposit Account of lump sum allotment received from Government of India out of the Workmen's Benefit Fund for award of prizes to skilled workmen.	32,845	..	32,845	32,845	..	32,845
25.	Deposit Account of grant made by the Flood Relief Committee.	4,50,000	..	4,50,000	10,102	..	10,102
26.	Deposit Account of grant out of Ford Foundation Fund giving loans to Artisans.	..	..	..	25,000	..	25,000

Total

3,12,89,527

41,75,754

3,54,65,281

3,18,05,780

39,80,051

3,57,85,831

## APPENDIX

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

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

Serial No.	Head of Account.	Departmental Officer responsible for reconciliation/from whom details are awaited.	Earliest year to which difference relates.	Amount of difference.
1	2	3	4	5
	P—Loans and Advances by the State Government—Loans to Local Funds private parties etc.			
	Advances to Cultivators.			
				Rs.
1.	Loans under Land Improvement Act XIX of 1883.	Department of Agriculture.	1960-61	52,689
2.	Agriculturists' Loan Act XII of 1884 ..	Ditto ..	1958-59	1,12,578
3.	Loans in other cases of distress ..	Ditto ..	1961-62	37,628
4.	Loans under the Scheme for distribution of chemical fertilisers.	Ditto ..	1959-60	3,16,768
	Advances under Special Laws.			
1.	Zamindari Embankment Advances under Act II (B.C.) of 1882.	Ditto ..	1954-55	3,07,162
	Miscellaneous Loans and Advances.			
1.	Loans to Co-operative Bank and multi-purpose Societies.	Department of Co-operation.	1960-61	3,726
2.	Loans to other Co-operative Societies	Ditto ..	1957-58	4,000
3.	Cattle Purchase Loan .. ..	Department of Agriculture.	1960-61	90,939
4.	Loans under the Schemes for increased provision for aid to Industries.	Department of Industries.	1959-60	56,366
5.	Loans for fish production in Semi-dorelict tank.	Department of Fishery	1959-60	20,328
6.	Short term loan for augmentation of fish production in cultivable tank.	Ditto ..	1960-61	9,994
7.	Loans for rendering assistance to needy fishermen through Co-operative Societies.	Ditto ..	1960-61	274
8.	Unionwari Tank Fishery Development Scheme.	Ditto	1958-59	6,097
9.	Improvement of Tank fishery in dry districts.	Ditto ..	1957-58	16,053
10.	Loans to Artisans .. ..	Department of Food, Relief and Supplies.	1960-61	18,845
11.	Loans and Advances to Displaced persons	Department of Relief and Rehabilitation.	1957-58	35,25,769

## APPENDIX—concl'd.

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

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

Serial No.	Head of Account.	Departmental Officer responsible for reconciliation/from whom details are awaited.	Earliest year to which difference relates.	Amount of difference.
1	2	3	4	5
<b>Loans and Advances under Community Development Programme.</b>				
1.	Rural Arts, Crafts and Industries (converted).	Department of Community Development and Extension Service.	1960-61	30,447
<b>S—Deposits and Advances Deposits of Local Funds.</b>				
1.	District funds .. .. .	Treasury Officers ..	1959-60	1,14,548
2.	Village Chowkidari fund in Cooch Behar	Ditto ..	1960-61	13,837
3.	Municipal fund .. .. .	Ditto ..	1959-60	5,667
4.	District Primary Education fund ..	Ditto ..	1959-60	6,16,216
5.	Khadi fund .. .. .	Ditto ..	1960-61	11,338
6.	Village Industries fund .. .. .	Ditto ..	1960-61	34,838
<b>Civil Deposits.</b>				
1.	Cess Collection for other Districts ..	Treasury Officers ..	1958-59	1,74,586
2.	Personal Deposits .. .. .	Ditto ..	1959-60	23,71,624
3.	Public Works Deposits .. .. .	Public Works Department.	1959-60	11,82,425
4.	Cost price of Ganja, Bhang, Liquor, etc.	Treasury Officers ..	1959-60	605
5.	Deposits for works done for public bodies and private individuals.	Ditto ..	1957-58	6,96,813
<b>Departmental Advances.</b>				
1.	Festival Advances .. .. .	Treasury Officers ..	1959-60	17,37,879