



सत्यमेव जयते

Government of West Bengal

Finance Accounts

1960-61

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1961**

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Government of West Bengal
Finance Department
1961



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TO THE

GOVERNMENT OF WEST BENGAL FINANCE ACCOUNTS FOR 1960-61.

Table of contents—Page (i).

- II—Accounts—Statement No. 7—Line 1. *Insert* the words “and other” between the words “Capital” and “Expenditure”.
- Page—3—Paragraph 2—Line 3 .. *Read* “Account” for “Accounts”.
- Page—4—Disbursements—Extraordinary items—Actuals—1960-61. *Read* “4,30·29” for “4,3029”.
- Page—5—Capital—Agricultural Improvement and Research—Actuals—1960-61. *Read* “10·90” for “10,90”.
- Page—5—foot-note (b). .. *Read* “Department” for “Deperment”.
- Page—8—Line 1 *Read* “Corresponding” for “Coresponding”.
- Page—9—Column 1 *Delete* the star mark against 82B and put it against 82, etc.
- Page—12—third Sub-paragraph—Line 1. *Delete* the word “shown”.
- Line 3 *Read* “has” for “have”.
- Page—13—line 1 .. *Read* “sets” for “set”.
- Sub-paragraph(i)—Line 4 .. *Read* “par” for “per”.
- Page—16—heading of Paragraph 9 .. *Read* “raised” for “raied”.
- Page—17—item 1—Column 2 .. *Read* “Corporation” for “Corproation”.
- Page—18 *Delete* the words “Budgetary position” occurring below the heading.
- Pages—23 and 24—IV—Taxes on Income other than Corporation tax and Estate Duty—Column 1. *Delete* the words “and Estate Duty”.
- Page—25—7—Land Revenue—Column 6. *Read* “4.73.81.556” for “4,7381,556”.
- Page—31—Column 3—last item—Page 103—Column 1. *Read* “85-A—Capital Outlay on Schemes of Government trading” for “85-A—Capital Outlay on State Schemes of Government trading”.
- Pages—34, 35, 36 and 37—heading .. *Insert* “ , ” after Finance Accounts.
- Pages—38 and 39 *Read* “Tools and Plant” for “Tools and Plants”.

- Page—44—XXIX Read “from” for “form” occurring between the words “Subventions” and “the Government”.
- Page—46—XLA Read “Mayurakshi Reservoir Project” for “Mayurakshi Reservoir Project”.
- Page—49—LIA Read “Development” for “Developments. Read “Community Development Projects for “Community Development Project”.
- Page—53—13—Other Taxes and Duties —Taxes of Entry, etc. Read “Loco” for “Loca”.
- Page—63—I—Miscellaneous—Discretionary Grants, etc.—Column 3. Read “84,024” for “4,024”.
- Page—68—Development Schemes—Column 3. Read “12,59,94,743” for “1259,94,743”.
- Page—70—Employees State Insurance Schemes—Column 3. Read “20,28,888” for “2,28,888”.
- Page—71—Public Health Establishment—Column 4. Read “25,13,293” for “25,12,293”.
- Page—74—Column 1 Read “concl’d.” for “contd.” occurring after F.—Civil Administration.
- Page—82—Column 3 Insert word “Rs.” at the top.
- Page—82—Cost of Printing work done by other Governments—Column 4. Read “10,964” for “10,96”.
- Page—86—64C—Column 1 .. Read “Prepartition” for “preparation”.
- Page—95—81—Capital, etc.—Original Works—Column 1. Read “communication” for “Communications”.
- Page—97—82B—Column 1 .. Read “Receipts and Recoveries” for “Receipt and recoveries”.
- Pages—104 and 105 Substitute the word “lakhs” for “crores” occurring above the statement.
- Page—110—last sub-paragraph of Paragraph 1. Omit the word “the” occurring before the word “account” in line 11 of this Sub-paragraph.
- Page—110—Column I heads .. Read “P-Loans...State Governments” for “P-Loans...State Government”.
- Page—110—item (1) Read “Committees” for “Committee”.
- Page—110—item (2) Read “Agriculturists” for “Agriculturists”.
- Page—111—Column 1—S—Deposits and Advances—Other Account (1)—Deposit Account—Agricultural Research. Insert the word “of” between the words “Council” and “Agricultural”.
- Page—111—Column 1—item 9(i) .. Read “Advances” for “Advance”.
- Page—111—Column 1—item 9(ii) .. Read “Conveyances” for “Conveyance”.
- Page—115—B—Part II—Accounts .. Delete the words “Review of Balances”.

- Pages—117, 118, 120 and 122—Columns 2-5. Insert the word “Rs.” at the top.*
- Page—118—Heading .. Read “Summary” for “Sumary”.*
- Page—123—W(Opening and closing) Cash Balance—Cash in Treasury, Column 4. Read “25,68,535” for “21,68,533”.*
- Page—123—Total W—Cash Balance— Column 3. Read “2,29,02,483” for “29,02,483”.*
- Pages—126 and 128—Columns 3-6 .. Insert the word “Rs.” at the top.*
- Page—129 (2 Columns) Insert the word “Rs.” at the top.*
- Page—130—Columns 2-9 Insert the word “Rs.” at the top.*
- Page—131—Columns 2-8 Insert the word “Rs.” at the top.*
- Page—132—Columns 2-7 Insert the word “Rs.” at the top.*
- Page—135—Column 1—Heading .. Read “Conveyances” for “conveyance”.*
- Page—138—Heading—Line 2 .. Read “departmental” for “department”.*

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Finance Accounts of the Government of West Bengal for the year 1960-61

Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of West Bengal for the year 1960-61 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 each Grant.

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 the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947, read with Article 149 of the Constitution of India. It is to be noted that the Comptroller and Auditor General's responsibility for the audit of the accounts of the Government does not 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, 1962, the accounts now presented are correct statements of the receipts and outgoings of the Government for the year 1960-61.

A. K. ROY,

Comptroller and Auditor General of India.

NEW DELHI:

The 2 MAY 1962

A.—GENERAL FINANCE ACCOUNTS

I.—REVIEW

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 there from, 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 cleared eventually by corresponding receipts or payments either within the same circle of account or in another account circle.

The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year ending 31st March 1961 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 proper commercial form and these accounts are subjected to a suitable audit check by the Indian Audit and Accounts Department.

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

The Major Heads are 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 selected by the Finance Department for Demands for Grants and the Appropriation Accounts, but in general, a certain degree of co-relation is maintained between the Demands for Grants and the Appropriation Accounts on the one hand, and the Finance Accounts on the other.

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

**SUMMARY OF THE TRANSACTIONS, FOR THE YEAR UNDER
REVIEW 1960-61.**

4. A summary of the transactions during the year under review as compared with the actuals of the previous year is given in the subjoined statement.

| Receipts. | Actuals. | | Disbursements. | Actuals. | |
|---|-----------------|-----------------|--|-----------------|-----------------|
| | 1959-60. | 1960-61. | | 1959-60. | 1960-61. |
| | 2 | 3 | | 5 | 6 |
| 1 | | | 4 | | |
| PART I.—CONSOLIDATED FUND | | | | | |
| (1) REVENUE— | | | | | |
| Principal Heads of Revenue— | | | Direct Demands on the Revenue— | | |
| Union Excise Duties .. | 6,00.88 | 6,02.88 | Taxes on Income other than Corporation Tax. | 5.86 | 5.96 |
| Taxes on Income other than Corporation Tax. | 8,73.83 | 12,05.23 | Land Revenue .. | 4,80.55 | 4,73.82 |
| Estate Duty .. | 40.56 | 20.15 | State Excise Duties .. | 44.71 | 45.03 |
| Taxes on Railway Fares | 82.47 | 87.01 | Stamps | 9.04 | 9.36 |
| Land Revenue .. | 5,03.92 | 6,32.72 | Forest | 1,08.15 | 1,27.97 |
| State Excise Duties .. | 6,02.20 | 6,16.77 | Registration .. | 24.94 | 25.14 |
| Stamps | 3,69.88 | 3,99.73 | Taxes on Vehicles .. | 4.50 | 4.50 |
| Forest | 1,56.86 | 1,67.86 | Sales Tax | 24.02 | 25.15 |
| Registration .. | 67.74 | 70.63 | Other Taxes and Duties | 11.82 | 11.88 |
| Taxes on Vehicles .. | 2,06.38 | 2,19.47 | | | |
| Sales Tax | 17,11.48 | 19,73.12 | | | |
| Other Taxes and Duties | 9,16.87 | 9,11.93 | | | |
| Total—Principal Heads .. | 61,84.52 | 69,07.45 | Total—Direct Demands | 6,68.59 | 7,28.83 |
| Irrigation— | | | Irrigation | 1,18.00 | 1,38.04 |
| Net Receipts .. | - 7.30 | - 13.39 | Debt Services .. | 5,57.30 | 7,07.73 |
| Debt Services .. | 1,13.50 | 1,45.36 | Civil Administration .. | 47,73.86 | 50,60.51 |
| Civil Administration .. | 11,13.91 | 10,69.13 | Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements. | 5,02.45 | 5,75.87 |
| Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements. | 67.80 | 68.19 | Miscellaneous .. | 15,61.40 | 16,63.00 |
| Electricity Schemes— | | | Extraordinary Items .. | 4,16.29 | 4,30.29 |
| Net Receipts .. | - .09 | .. | | | |
| Miscellaneous .. | 10,21.51 | 7,11.95 | | | |
| Contribution and Miscellaneous adjustments between Central and State Governments. | 5,84.24 | 5,85.41 | | | |
| Extraordinary Items .. | 1,35.53 | 1,29.55 | | | |
| Total—Revenue Receipts | 91,63.62 | 96,08.65 | Total—Expenditure on Revenue Account. | 85,87.79 | 93,04.27 |
| Surplus | 5,76.00 | 2,99.88 | | | |

PART I.—CONSOLIDATED FUND—*concl'd.*

| Receipts. | Actuals. | | Disbursements: | Actuals. | |
|---|-------------------|-------------------|--|-------------------|-------------------|
| | 1959-60. | 1960-61 | | 1959-60 | 1960-61 |
| | | | (2) Capital— | | |
| | | | Payment of compensation to Land Holders, etc., on the Abolition of the Zamindari System. | 1,83.74 | 1,44.74 |
| | | | Irrigation | 81.03 | 79.84 |
| | | | Agricultural Improvement and Research. | 10.57 | 10.90 |
| | | | Industrial Development | 1,00.43 | 68.87 |
| | | | Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements. | 10,01.93 | 10,70.07 |
| | | | Other works .. | 6,75.44 | 10,61.70 |
| | | | Road and Water Transport Schemes. | 54.51 | 40.94 |
| | | | Commuted Value of Pensions. | 5.94 | 8.51 |
| | | | State Schemes of Government Trading. | 1,00.65 | -2,11.07 |
| | | | Total—Capital Expenditure. | 22,29.24 | 22,74.50 |
| | | | (3) Debt— | | |
| | | | Public Debt— | | |
| Permanent Debt .. | 7,72.25 | 7,05.32 | Permanent Debt | .. | .. |
| Floating Debt | .. | .. | Floating Debt | .. | .. |
| Loans from the Central Government. | 22,92.55 | 25,52.35 | Loans from the Central Government. | 4,23.09 | 5,64.65 |
| Other Loans | 79.71 | 1,72.01 | Other Loans | 10.00 | 9.43 |
| Total .. | 31,44.51 | 34,29.68 | Total .. | 4,33.09 | 5,74.08 |
| Loans and Advances by State Government— | | | Loans and Advances by State Government— | | |
| Recoveries of Loans and Advances. | 2,98.95 | 3,01.46 | Loans and Advances .. | 7,57.57 | 10,32.19 |
| Total .. | 2,98.95 | 3,01.46 | Total .. | 7,57.57 | 10,32.19 |
| Total—Consolidated Fund. | 1,26,02.08 | 1,33,34.79 | Total—Consolidated Fund. | 1,20,07.69 | 1,31,85.04 |

PART II.—CONTINGENCY FUND.

| | | | | | |
|------------------------|-----------|------------|------------------------|------------|------------|
| Contingency Fund | .. | (a) 17 | Contingency Fund | [17 | (b) 10 |
| Total .. | .. | .17 | Total .. | .17 | .10 |

(a) Recoupment during the year of expenditure met out of Contingency Fund during 1959-60.

(b) Expenditure met from the Contingency Fund (Land Revenue Department) but not recouped during the year.

PART III.—PUBLIC ACCOUNT.

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

| Receipts. | Actuals. | | Disbursements. | Actuals. | |
|--|-------------------|-------------------|---|-------------------|-------------------|
| | 1959-60 | 1960-61 | | 1959-60 | 1960-61 |
| Unfunded Debt— | | | Unfunded Debt— | | |
| State Provident Funds .. | 1,93.49 | 2,06.70 | State Provident Funds | 1,10.36 | 1,13.27 |
| Deposits and Advances— | | | Deposits and Advances— | | |
| Deposits bearing interest— | | | Deposits bearing interest. | | |
| Deposits of Depreciation Reserve Fund of Government Commercial Concerns. | 6.40 | .. | Depreciation Reserve of Government Commercial Concerns. | .. | = 43.00 |
| Reserve Funds— | | | | | |
| Transport | .69 | .. | Other Deposits | .. | .12 |
| Deposits not bearing interest— | | | Deposits not bearing interest— | | |
| Appropriation for Reduction or Avoidance of Debt. | 2,18.38 | 2,67.01 | Sinking Fund Investment Account. | 24.75 | 2,91.98 |
| Sinking Fund Investment Account. | 5.94 | .45 | West Bengal Famine Insurance Fund. | 1,15.78 | 1,15.77 |
| West Bengal Famine Insurance Fund. | 1,16.30 | 1,16.30 | Fund for promotion of education amongst educationally backward classes. | 11.24 | 11.24 |
| Depreciation Reserve Fund—Government Presses. | .41 | 2.23 | Depreciation Reserve Fund of Government Presses. | .02 | .. |
| Fund for promotion of education amongst educationally backward classes. | 11.24 | 11.24 | Other Reserve Funds .. | .68 | 2.31 |
| Other Reserve Funds .. | 27.97 | 2.99 | Deposits of Local Funds | 14,05.04 | 21,94.36 |
| Deposits of Local Funds | 15,13.29 | 23,94.24 | Civil Deposits .. | 22,45.49 | 16,04.66 |
| Civil Deposits .. | 22,87.95 | 17,59.96 | Other Accounts .. | 40.44 | 23.40 |
| Other Accounts .. | 56.18 | 44.59 | Advances not bearing interest. | 3,39.44 | 2,35.28 |
| Advances not bearing interest. | 2,93.02 | 3,15.66 | Suspense | 1,49,84.33 | 1,35,15.22 |
| Suspense | 1,41,76.95 | 1,31,41.23 | | | |
| Miscellaneous .. | .50 | .. | | | |
| Total .. | 1,87,15.72 | 1,80,55.90 | Total .. | 1,91,67.21 | 1,80,87.34 |
| Remittances .. | 59,10.39 | 59,66.02 | Remittances .. | 59,95.23 | 61,86.47 |
| Total—Public Account .. | 2,48,19.60 | 2,42,28.62 | Total—Public Account | 2,52,72.30 | 2,43,87.08 |
| Total—Receipts .. | 3,74,21.68 | 3,75,63.58 | Total—Disbursements .. | 3,72,30.49 | 3,75,72.22 |
| Opening Cash Balance .. | 87.33 | 2,29.02 | Closing Cash Balance .. | 2,29.02 | 2,20.83 |
| Grand Total .. | 3,75,09.51 | 3,77,92.60 | Grand Total .. | 3,75,09.51 | 3,77,92.60 |

The Cash balance decreased during the year by Rs. 8.64 lakhs. See also paragraph 10 dealing with Balance.

Revenue Position of Government—General Remarks

5. The statement below summarises the position in regard to Revenue and Expenditure within the Revenue Account for the years 1956-57 to 1960-61:

| | | [In lakhs of rupees.] | | |
|---------|-------|-----------------------|---|---|
| Year. | | Revenue Receipts. | Expenditure within the Revenue Account. | Surplus + Deficit — (Difference between 2 and 3). |
| 1 | | 2 | 3 | 4 |
| 1956-57 | .. .. | 57,61.14 | 71,20.08 | —13,58.94 |
| 1957-58 | .. .. | 68,28.16 | 70,18.10 | —1,89.94 |
| 1958-59 | .. .. | 80,38.70 | 79,35.43 | +1,03.27 |
| 1959-60 | .. .. | 91,63.62 | 85,87.62 | +5,76.00 |
| 1960-61 | .. .. | 96,03.65 | 93,04.27 | +2,99.38 |

The revenue receipts for the year under review include:

- (1) Share of net proceeds of Taxes on Income other than Corporation Tax (Rs. 11.20 crores), Union Excise Duties (Rs. 6.03 crores) and Estates Duties (Rs. 20.15 lakhs).
- (2) Taxes on Railway Fares assigned to States (Rs. 87.01 lakhs).
- (3) Grants-in-aid received from the Central Government under Article 275(i) of the Constitution (Rs. 5.14 crores).
- (4) Other cash Grants received from the Government of India for different purposes and Schemes (Rs. 8.71 crores).

No new tax was levied and no changes were made in the existing taxes during the year under review.

The revenue receipts increased from Rs. 91,63.62 lakhs in 1959-60 to Rs. 96,03.65 lakhs in the year under review. The increase was mainly under heads "Taxes on Income other than Corporation Tax" (due to larger assignment of share of Income Tax by the Central Government) "Sales Tax" (due to growth and larger collection of arrears) and "Miscellaneous" (due to larger recoveries from Central Government in respect of expenditure on displaced persons) which was partly counterbalanced by shortfalls under "Civil Administration" and "Miscellaneous Adjustments, etc."

61.86
59.66
2.20

There was also corresponding increase in expenditure from Rs. 85,87.62 lakhs in 1959-60 to Rs. 93,04.27 lakhs in the year under review. In the Administrative Departments, the increase was notable under the head "Police" where the expenditure rose from Rs. 7.77 crores in 1957-58 to Rs. 8.35 crores in 1960-61. In Development and Social Service Departments, increase occurred mainly under the heads "Education" and "Medical" where the expenditure increased from Rs. 11.38 crores and Rs. 4.68 crores in 1957-58 to Rs. 16.76 crores and Rs. 6.73 crores respectively in the year 1960-61.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT

Progressive Capital Outlay to end of the year

6. The following table shows a progressive account of the capital expenditure outside the Revenue Account of the Government of West Bengal up to the end of 1960-61 :

| Nature of Expenditure. | (In lakhs of rupees.) | | Total. |
|--|----------------------------|-----------------------------|------------|
| | Expenditure up to 1959-60. | Expenditure during 1960-61. | |
| I | 2 | 3 | 4 |
| 65.—Payment of compensation to Landholders, etc., on the abolition of the Zamindari system | 4,61.93 | 1,44.74 | 6,06.67 |
| 65A.—Capital Outlay on Forests | .13 | .. | .13 |
| 68.—Construction of Irrigation, etc., Works (Commercial) | 4,81.74 | 15.76 | 4,97.50 |
| 68A.—Construction of Irrigation, etc., Works (Non-Commercial) | 1,29.65 | 64.08 | 1,93.73 |
| 71.—Capital Outlay on Schemes of Agricultural Improvement and Research | 1,08.36 | 10.91 | 1,19.27 |
| 72.—Capital Outlay on Industrial Development | 2,71.75 | 68.87 | 3,40.62 |
| 80A.—Capital Outlay on Multipurpose River Schemes | 97,54.02 | 4,25.37 | 1,01,79.39 |
| *81.—Capital Account of Civil Works outside the Revenue Account | 39,28.35 | 6,44.69 | 45,73.04 |
| 81A.—Capital Outlay on Electricity Schemes | 1,28.14 | .. | 1,28.14 |
| 82.—Capital Account of other Works outside the Revenue Account | 34,13.37 | 10,61.70 | 44,75.07 |
| 82B.—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account | 5,46.99 | 40.94 | 5,87.93 |
| 83.—Payments of Commuted Value of Pensions | 27.05 | 8.51 | 35.56 |
| 85A.—Capital Outlay on State Schemes of Government Trading | —1,49.23 | —2,11.07 | —3,60.30 |
| Total | 1,91,02.25 | 22,74.50 | 2,13,76.75 |

*Expenditure on the original construction of buildings and roads costing more than Rs. 20,000 and on the development of State Roads are recorded under the head "81—Capital Account of Civil Works outside the Revenue Account" while the outlays on (1) Kanchrapara Area Development Scheme, (2) Re-housing of Bustee-dwellers, (3) Scheme for building of residential flats, (4) Scheme for housing and colonisation of displaced persons, (5) Development and Administration of Industries at Durgapur, (6) Tollygunge Land Development Scheme, (7) Community Development Projects and National Extension Service, (8) Greater Calcutta Milk supply Scheme, (9) Improvement and establishment of T.B. Hospitals, (10) Development of Digha, (11) Salt Lake Reclamation Scheme, (12) Subsidised Industrial Housing Scheme and (13) Rural Health Centres, are recorded under the head, "82—Capital Account of other works outside the Revenue Account."

Financial results of Irrigation Works and Multipurpose River Schemes for the year 1960-61

7. The statement below showing the Capital and Revenue Accounts of all the systems brings out the financial results of the Irrigation Works and Multipurpose River Schemes in the State.

| Name of Projects. | Direct Capital Outlay. | | Revenue Receipts during 1960-61. | | Total Revenue Receipts. | Net Revenue excluding Interest. | | [In thousands of rupees.] | | | |
|--|------------------------|--------------------|---------------------------------------|---------------------------------------|-------------------------|---------------------------------|---|--|--|-----------------------|---|
| | *During 1960-61. | To end of 1960-61. | Direct Revenue Public Works Receipts. | Portion of land revenue due to works. | | *Direct working expenses. | Surplus of Revenue over expenditure (+) or of expenditure over Revenue (-). | Rate per cent. on Capital Outlay to end of the year 1960-61. | Net profit or loss after meeting Interest. | *Interest on Capital. | Surplus of Revenue over expenditure (+) or of expenditure over Revenue (-). | Rate per cent. on Capital Outlay to end of the year 1960-61. |
| | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| A.—Irrigation Works. | | | | | | | | | | | |
| Unproductive— | | | | | | | | | | | |
| Midnapore Canal .. | .. | 83,07 | 2,72 | .. | 2,72 | 5,86 | -3,14 | 3.7 | 3,53 | -6,67 | 8.0 |
| Bakreswar Irrigation Scheme .. | .. | 7,01 | 41 | .. | 41 | 29 | +12 | 1.7 | 30 | -18 | 2.5 |
| Damodar Canal .. | 68 | 1,31,35 | 1,34 | .. | 1,34 | 5,54 | -4,20 | .2 | 5,57 | -9,77 | 7.4 |
| B.—Navigation, Embankment and Drainage Works. | | | | | | | | | | | |
| Unproductive— | | | | | | | | | | | |
| Sonarpur-Arapanch Drainage Scheme (b) .. | 2,52 | 1,81,60 | 7 | .. | 7 | 5,39 | -5,32 | 2.9 | 7,66 | -12,98 | 7.1 |
| Hijli Tidal Canal .. | .. | 25,51 | 25 | .. | 25 | 78 | -53 | 2.0 | 1,08 | -1,61 | 6.3 |

| | | | | | | | | | | | |
|--|----------|----------|-------|------|-------|-------|--------|------|---------|----------|-----|
| Calcutta and Eastern Canals | 21,82 | 3,23 | .. | 3,23 | 7,60 | -4,37 | 20.0 | 93 | -5,30 | 24.2 | |
| Sundarbans Steamer Route | 7,53 | 56 | .. | 56 | 36 | +20 | 2.6 | 32 | -12 | 1.5 | |
| Dredging, "Bidyadhari" | (a) 7,96 | .. | .. | .. | .. | .. | .. | 34 | -34 | 4.2 | |
| Dredger—Burdwan | 13,63 | .. | .. | .. | 50 | -50 | 3.6 | 58 | -1,08 | 7.9 | |
| Karatowa Talma Irrigation Scheme | 7,16 | 21,18 | .. | .. | .. | .. | .. | 75 | -75 | 3.5 | |
| Construction of Irrigation Bungalow at Jalpaiguri near Jaladhaka, Jalpaiguri | .. | 31 | .. | .. | .. | .. | .. | 1 | -1 | 4.2 | |
| Further Development of River Research Institute | 2,18 | 9,85 | .. | .. | .. | .. | .. | 37 | -37 | 3.7 | |
| Amta Basin Drainage Scheme | 2,11 | 16,45 | .. | .. | .. | .. | .. | 66 | -66 | 4.0 | |
| Remodelling Calcutta Drainage Outfall from Bantala to Kulti | 1,11 | 15,87 | .. | .. | .. | .. | .. | 65 | -65 | 4.1 | |
| C.—Multipurpose River Schemes. | | | | | | | | | | | |
| Mayurakahi Reservoir Project | 8,78 | 15,26,42 | 20,53 | .. | 20,53 | 31,60 | -11,07 | 0.72 | 64,69 | -75,76 | 4.9 |
| Kangsabati Reservoir Project | 1,56,23 | 4,90,57 | .. | .. | .. | .. | .. | .. | 17,53 | -17,53 | 3.5 |
| Total | 1,80,77 | 25,60,13 | 29,11 | .. | 29,11 | 57,92 | -28,81 | 1.1 | 1,04,97 | -1,33,78 | 5.2 |

*Met from Consolidated Fund.

(a) Excludes 3,00 met from Contribution.

(b) Declared as "Unproductive;" vide Government of West Bengal, Irrigation and Waterways Department, letter No. 399-I.A., dated the 25th January 1961.

The small decrease in the percentage of loss is due to increase in the revenue receipts of Mayurakshi Reservoir Project for the year 1960-61.

There are five Irrigation Schemes in the State which have been declared as commercial undertakings. The total outstanding revenues to end of the year under report on account of water-rates is Rs. 116.08 lakhs.

The outstandings shown against 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 of about 4,78,778 acres have been brought under Compulsory Irrigation under the Bengal Development Act during the years 1954-55 to 1960-61 for which neither complete assessment nor any realisation of water-rates has been made.

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

With effect from the 17th August 1954, the Government of India have fixed $4\frac{1}{2}$ 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 is no productive work in the State. The following works, which were being classified as "Productive" from the year 1954-55, were transferred to the "Unproductive" class during 1960-61:

- (1) Sonarpur-Arapanch Matla Scheme—Part I.
- (2) Sonarpur-Arapanch Matla Scheme—Part II.
- (3) Bagjolla-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.

Debt Position—General statement

8. The Legislature of the State has not laid down any limit under the provisions of Article 293 of the Constitution on the borrowings of the State.

The following statement set forth the debt position of the Government of West Bengal as on 1st April 1960 and 31st March 1961.

(In lakhs of rupees.)

| Nature of Debt. | Amount of Debt. | | |
|--|----------------------|---------------------|------------------------|
| | On 1st April 1960. | On 31st March 1961. | Difference (+) or (—). |
| 1 | 2 | 3 | 4 |
| Permanent Debt | 34,85.61 | 41,90.93 | +7,05.32 |
| Floating Debt | .. | .. | .. |
| Loans from the Central Government .. | (a) 2,36,10.49 | 2,55,98.20 | +19,87.71 |
| Other Loans | (b) 2,00.62 | 3,63.20 | +1,62.58 |
| Unfunded Debt | (c) 9,25.78 | 10,19.20 | +93.42 |
| Gross Total—Debt .. | 2,82,22.50 | 3,11,71.53 | +29,49.03 |
| Deduct—Outstanding Loans and Advances made by the State Government .. | (d) —60,39.24 | —67,69.97 | —7,30.73 |
| Net Debt .. | 2,21,83.26 | 2,44,01.56 | +22,18.30 |

It will be seen from the above statement that the net liability of the State Government on account of debt increased from Rs. 2,21.83 crores to Rs. 2,44.02 crores at the end of the year under review.

The increase in the gross debt since 1st April 1950 has been as follows:

| Year. | (In crores of rupees) |
|----------|-----------------------|
| 1-4-1950 | ... 17.64 |
| 1-4-1955 | ... 122.42 |
| 1-4-1958 | ... 219.51 |
| 1-4-1960 | ... 282.23 |
| 1-4-1961 | ... 311.71 |

The details of debts are given below :

(i) **Permanent Debt:** Long term loans raised from the open market to finance certain projects involving capital expenditure have been shown under this category. A loan of Rs. 7,05.32 lakhs was raised at a discount of one-fourth per cent. during the year redeemable at per in 1969 at 4 per cent. Full particulars of the outstanding loan will be found in Statement No. 2 Part B-II of the Accounts on pages 124-128.

(a) Differs from the previous year's closing balance by (—) 1.54 due to correction.

(b) Differs from the previous year's closing balance by + 1.54 due to correction.

(c) Differs from the previous year's closing balance by (—) .01 due to correction.

(d) Differs from the previous Year's closing balance by +.46 due to correction.

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

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

Sinking Fund.—In addition to the annual contributions to the respective Depreciation Funds, an annual contribution is to be made to the Sinking Fund for amortisation of the loans at such rates as the Government may decide from time to time to be necessary. During the year under review a sum of Rs. 55.49 lakhs was adjusted to the Depreciation Fund, Rs. 1,93.91 lakhs to the Sinking Fund and Rs. 17.61 lakhs was received as interest on the investments made in the previous year. The total accumulation at the end of the year thus came to Rs. 10,94.90 lakhs out of which a sum of Rs. 5,85.55 lakhs stood invested in the securities of the West Bengal Government.

The increase in the contribution to the sinking Fund since 1950-51 was as follows:

| Year. | (In lakhs of rupees.) |
|---------|-----------------------|
| 1950-51 | ... Nil |
| 1955-56 | ... 59.00 |
| 1958-59 | ... 154.47 |
| 1959-60 | ... 208.04 |
| 1960-61 | ... 249.40 |

(ii) **Loans from the Central Government:** This includes Rs. 1,95.04 lakhs on account of the West Bengal Government's share of the total loan outstanding against the Government of Undivided Bengal at the time of Partition. Government of West Bengal did not consider 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 provisions for repayment of loans or for non-obligatory sinking funds. A statement of the pre-Partition and post-Partition loans taken by the State Government is given in Statement No. 2 in Part B-II of Accounts at Pages 124-128.

The repayment of loans taken from the Central Government has not been regular in the case of Rehabilitation loan, loans for Mayurakshi Project, Chemical Fertiliser under Grow More Food Scheme, loans for Educational Development, Cottage and Small Scale Industries (other than Handloom Industry) and loans for Handloom Industry.

As regards the Rehabilitation loans, the revised terms and conditions of repayment are still undecided. Sums of Rs. 18.81 crores on account of principal and Rs. 8.34 crores on account of interest remained outstanding towards repayment on this account as per original terms and conditions of repayment. The terms and conditions for repayment of the loans for the Mayurakshi Reservoir Project were revised in November, 1961 and all the amounts of principal and interest due up to 1961-62 according to these terms and conditions were repaid in March, 1962.

The overdue amounts on account of principal and interest on 31st March, 1961 on other Central Government loans are indicated below :

| | Principal. | Interest. |
|--|---------------------|-----------|
| | In lakhs of rupees. | |
| Chemical Fertiliser under Grow More Food Scheme .. | 2,15.41 | 10.12 |
| Loans for Educational Development | 16.51 | 7.94 |
| Cottage and Small Scale Industries (other than Handloom) | 18.33 | 8.03 |
| Handloom Industry | 10.85 | .87 |

The amount received as loan from Central Government on account of Damodar Valley Project has been utilised in paying the share of capital advance of the State Government for the project.

The rate of interest (viz., 4 per cent. for Power and 3 per cent. for Irrigation and other purposes in respect of loans sanctioned prior to 1957-58 and 4½ per cent. in respect of loans sanctioned after 1957-58), proposed by the Finance Commission in respect of the loans for Multipurpose River Valley Projects has been adopted by the Damodar Valley Corporation from 1960-61.

An aggregate amount of Rs. 16.92 crores was received by the State Government during 1960-61 as Ways and Means Advance for Plan Schemes of which Rs. 11.37 crores had been adjusted as loan and Rs. 5.55 crores as grant. This loan has been shown included in the total loan of Rs. 25.52 crores received during 1960-61.

(iii) **Other Loans:** Loans taken from other sources have been exhibited under this item. Loans amounting to Rs. 172.01 lakhs were obtained on this account during the year under Review. The balance of loans is made up as detailed below :

| | (In lakhs of rupees) | |
|---|----------------------|----------------|
| Loans from Khadi and Village Industries Commission .. | | 11.36 |
| Loans from National Co-operative Development and Warehousing Board | | 17.86 |
| Loans from National Agricultural Credit (Long Term Operation) Fund of the Reserve Bank of India | | 20.28 |
| Loans from the Indian Central Oilseeds Committee .. | | .18 |
| Loans from the Life Insurance Corporation of India .. | | 3,13.52 |
| Total .. | | 3,63.20 |

The loans from the Life Insurance Corporation of India shown above were to enable the State Government to grant loans under the Middle Income Group Housing Scheme and Rental Housing Scheme for State Government employees. The amount is repayable in 20 to 25 equated annual instalments with interest at 5 per cent.

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

(v) **Loans and Advances by State Government:** This comprises loans and advances granted to local bodies, cultivators, Government servants and displaced persons, etc., which are ultimately recoverable from them. The total loans and advances on this account amounted to Rs. 67.70 crores on

31st March, 1961. A detailed account of the transactions and balances outstanding under each category is given in Statement No. 4 of Part B-II-Accounts. The interest received by the State Government on this account amounted to Rs. 49.85 lakhs.

The amounts of recoveries in arrears in respect of loans other than those granted to Municipalities, District Boards and Calcutta Corporation, for which detailed accounts are maintained by departmental officers are not available. The overdue amount of loans recoverable from Municipalities, District Board and Calcutta Corporation at the end of 1960-61 was Rs. 19.49 lakhs (principal Rs. 10.78 lakhs + interest Rs. 8.71 lakhs).

(vi) **Service of Debt:** The total net charge on the revenues of the State during the year on account of service of debt was as shown below :

| | | (In lakhs of rupees) |
|---|----------------------|---|
| Contribution to Sinking Fund | .. .. . | 2,49.40 |
| Interest on Permanent Debt | .. .. . | 1,52.26 |
| Management of Debt | .. .. . | -80 |
| Expenditure connected with the issue of new loans | .. .. . | -67 |
| Interest on other loans | .. .. . | 8.22 |
| Interest on loans taken from the Central Government | .. .. . | 5,01.43 |
| Interest on State Provident Fund Balances | .. .. . | 35.61 |
| | Total .. | <hr style="width: 100%; border: 0.5px solid black;"/> 9,47.68 <hr style="width: 100%; border: 0.5px solid black;"/> |
| <i>Deduct—Interest realised by Government on State Loans and Advances</i> | | 49.85 |
| <i>Deduct—Interest realised on investment of Cash Balance</i> | | 52.29 |
| <i>Deduct—Interest on Capital advanced to the D. V. C.</i> | | 1,47.26 |
| | Net Charge .. | <hr style="width: 100%; border: 0.5px solid black;"/> 6,98.48 <hr style="width: 100%; border: 0.5px solid black;"/> |

The net interest charges paid during the year (excluding contribution to the Sinking Fund) was Rs. 4.49 crores for the year 1960-61 which works out to 4.7 per cent. of the revenues for that year. The increase in the net interest charges paid since 1950-51 is shown below :

| | | (In lakhs of rupees) |
|---------|-----|----------------------|
| 1950-51 | ... | 37.27 |
| 1955-56 | ... | 270.95 |
| 1958-59 | ... | 653.83 |
| 1959-60 | ... | 363.04 |
| 1960-61 | ... | 449.08 |

Guarantees given by the Government of West Bengal in respect of Loans raised by the Statutory Corporations, etc.

9. The Legislature of the State has not yet laid down any limit under the provision of Article 293 of the Constitution on the powers of the State Governments to give guarantees. The statement given below indicates

guarantees given by the Government of West Bengal and outstanding on the 31st March, 1961:

| [In lakhs of rupees] | | | | | |
|--|--|--|--|----------------------------|--|
| Public or other body for which the guarantee is given. | Reference to the authority for giving of the guarantee. | Form and extent of guarantee. | Rate of interest, etc. | Maximum amount guaranteed. | Sums guaranteed outstanding on the 31st March, 1961. |
| 1 | 2 | 3 | 4 | 5 | 6 |
| State Corporations | Sections 6(1) and 7(2) of State Financial Corporation Act, 1951 | Repayment of principal and interest and payment of annual dividend. | Interest at 4½% and 4¼% per annum to the holders of the bonds and Dividend at 3¼% per annum. | 2,00.00 | 2,00.00 |
| Municipal Corporations, etc. | Section 6(2) of Howrah Bridge Act, 1926. | Service and repayment of loans. | Interest at 3½% per annum. | 3,00.00 | 1,60.66 |
| Co-operative Banks | Section 17(4)(c) of Reserve Bank of India Act. | Payable within one Year from the respective dates of drawsals. | Interest at 2% per annum. | 2,30.00 | 48.00 |
| <i>Joint Stock Companies.</i> | | | | | |
| National Sugar Mills | Guarantee Agreement dated 27th September, 1957 between Government of West Bengal and the National Sugar Mills Ltd. | Payment against overseas supplies to messrs. Duncan Stewart & Co. Ltd. | Interest at 1% above the Bank rate. | 15.75 | 15.75 |
| Ditto | Guarantee Agreement of 21st August, 1959 between Government of West Bengal and the National Sugar Mills Ltd. | Repayment of loan taken from West Bengal Financial Corporation. | Interest at 7% per annum. | 10.00 | 10.00 |

BALANCE

10. The opening and closing cash balances (including investments of cash balances) were as follows:

| | | | | | | (In lakhs of rupees) | |
|-------------|----|----|----|----|----|---------------------------------|----------------------------------|
| | | | | | | As on the 1st April 1960. | As on the 31st March 1961. |
| Cash .. | .. | .. | .. | .. | .. | 2,39.02 | 2,20.38 |
| Investments | .. | .. | .. | .. | .. | 26,66.51 | 33,48.17 |
| *Total | | | | | | 28,95.53 | 35,68.55 |

*These balances include certain amounts earmarked for specific purposes the details of which are given in statement No. 3 of Part B-II of the Review.

The cash balance of Rs. 2,20.38 lakhs at the end of the year under review comprised cash in Treasuries (Rs. 21.07 lakhs) and balance in the Reserve Bank of India (Rs. 1,99.31 lakhs).

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

The interest realised during the year on Cash Balance Investment Account and earmarked funds was Rs. 69.90 lakhs.

SUMMARY OF GENERAL FINANCIAL POSITION

Budgetary position

11. The revenue and debt position of the Government has been reviewed in detail in paragraphs 5 and 8 respectively of the Review. The revenue receipts and expenditure during the year were Rs. 96.04 crores and Rs. 93.04 crores resulting in a revenue surplus of Rs. 3 crores as compared with Rs. 5.76 crores during the last year.

For expenditure outside the Revenue Account the resources available to the State Government during 1960-61 and the preceding four years were as follows:

| Net additions to | (In crores of rupees) | |
|--|-----------------------|--------------------|
| | 1960-61 | 1956-57 to 1960-61 |
| (i) Permanent Debt | 7.05 | 26.97 |
| (ii) Floating Debt | .. | .. |
| (iii) Loans from Central Government | 19.88 | 119.38 |
| (iv) Loans from other sources and Unfunded Debt | 2.56 | 7.37 |
| (v) Miscellaneous (Mainly excess of Deposits, etc., received by Government over repayments on that account). | 4.30 | 15.48 |
| (vi) Decrease in cash balance and investment | .. | .. |
| (vii) Revenue Surplus | 3.00 | .. |
| Total | 36.79 | 169.20 |

An analysis of the expenditure incurred during the year from the resources referred to above is given below:

| | (In crores of rupees.) | |
|---|------------------------|--------------------|
| | 1960-61 | 1956-57 to 1960-61 |
| I.—Capital expenditure on— | | |
| (i) Irrigation and Multipurpose Schemes | 5.05 | 44.23 |
| (ii) Other Commercial Departments Undertakings, Schemes of Government Trading, Industrial Development, Road and Water Transport and Agricultural Schemes. | .90 | 5.10 |
| (iii) Other Capital expenditure— | | |
| (a) Compensation to landholders, etc., on abolition of the Zamindari system | 1.45 | 6.07 |
| (b) Capital Outlay on Works | 17.06 | 61.78 |
| (c) Miscellaneous—Capital Outlay on other works and payments of commuted value of pensions. | .09 | .31 |

| | | (In crores of rupees). | |
|-----------------|---|------------------------|-----------------------|
| | | 1960-61 | 1956-57 to 1960-61 |
| II | Net outgo under Loans and Advances by the State Government, i.e., after taking into account repayment of loans. | 7.31 | 29.72 |
| III | Revenue Deficit | .. | 5.70 |
| IV | Increase in Cash balance and Investment | 6.73 | 16.29 |
| Total .. | | 36.79 | 169.20 |

The progressive capital outlay on compensation to land holders etc. on the abolition of the Zamindari System amounted to Rs. 6.07 crores, against which the net receipts during 1960-61 were Rs. 86.18 lakhs which works out to 14 per cent. of the capital outlay.

The capital outlay on civil works was distributed between Administrative Departments and Social and Development Departments in the proportion of 38:62.

Assets and liabilities

The total liabilities of the State Government under the debt, deposits etc. heads amounted to Rs. 3,44.43 crores at the close of the year against Rs. 3,10.64 crores as on 1st April, 1960 as detailed below:

| | | (In crores of rupees). | |
|-------------------------------|---------|------------------------|-------------------|
| | | As on 1-4-60. | As on 31-3-61. |
| Public Debt .. .. . | .. .. . | 272.96 | 301.52 |
| Contingency Fund .. .. . | .. .. . | 5.00 | 5.00 |
| Unfunded Debt .. .. . | .. .. . | 9.26 | 10.19 |
| Deposits and Advances .. .. . | .. .. . | 27.84 | 34.34 |
| Remittances .. .. . | .. .. . | -4.42 | -6.62 |
| Total .. | | 310.64 | 344.43 |

A detailed account of the debt position of Government has been given in para. 8 of this Review. Against the liabilities shown above, the amounts due to Government together with the cash balances and investments on hand amounted to Rs. 103.38 crores at the close of the year as compared to Rs. 89.34 crores on the 1st April, 1960 as shown below:

| | | (In crores of rupees) | |
|--|---------|-----------------------|-------------------|
| | | As on 1-4-60. | As on 31-3-61. |
| Loans and Advances by the State Government .. .. . | .. .. . | 60.39 | 67.70 |
| Investments .. .. . | .. .. . | 26.66 | 33.48 |
| Cash .. .. . | .. .. . | 2.29 | 2.20 |
| Total .. | | 89.34 | 103.38 |

The net liability of the State which was not covered by any assets of the nature indicated above amounted to Rs. 241.05 crores on 31st March, 1961, as compared with Rs. 221.30 crores at the end of the previous year.

In addition to the liabilities mentioned above Government have also given guarantees to the extent of Rs. 7,55.75 lakhs being the amount borrowed by some Statutory Corporations etc., in the State and an amount of Rs. 4,34.41 lakhs was outstanding on 31st March, 1961 on this account.

Against these liabilities, the State Government incurred up to March, 1961, a total capital expenditure of Rs. 2,17.47 crores. The exact value of other physical assets, such as lands, buildings, communication works, forests etc. is not known. Investments of Government in the shares of Commercial concerns amounted to Rs. 2.21 crores on the 31st March, 1961. The details of the investments are given in the Appendix-I at the end of this compilation. A review of these investments appears in the Audit Report, 1962.

A—General Finance Accounts
Part II—Accounts

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No. 1.—STATEMENT SHOWING THE PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE FOR THE YEAR, 1960-61

| Heads. | Amount in thousands of rupees. | Percentage of total Revenue. | Percentage of total ex- penditure. |
|---|--------------------------------------|------------------------------------|--|
| (1) | (2) | (3) | (4) |
| <i>Revenue.</i> | | | |
| A—Principal Heads of Revenue— | | | |
| II—Union Excise Duties | 6,02,83 | 6.28 | 6.48 |
| IV—Taxes on Income other than Corporation Tax and Estate Duty. | 12,05,23 | 12.55 | 12.65 |
| V—Estate Duty | 20,15 | 0.21 | 0.22 |
| VB—Taxes on Railway Fares | 87,01 | 0.91 | 0.93 |
| VII—Land Revenue | 6,32,72 | 6.59 | 6.80 |
| VIII—State Excise Duties | 6,16,77 | 6.42 | 6.63 |
| IX—Stamps | 3,99,73 | 4.16 | 4.30 |
| X—Forest | 1,67,86 | 1.75 | 1.80 |
| XI—Registration | 70,63 | 0.73 | 0.76 |
| XII—Taxes on Vehicles | 2,19,47 | 2.29 | 2.36 |
| XIII—Sales Tax | 19,73,12 | 20.55 | 21.21 |
| XIII—Other Taxes and Duties | 9,11,93 | 9.49 | 9.80 |
| Total—Principal Heads of Revenue .. | 69,07,45 | 71.93 | 74.24 |
| C—Irrigation (Net Receipts) | —13,39 | —0.14 | —0.14 |
| E—Debt Services | 1,45,36 | 1.52 | 1.57 |
| F—Civil Administration | 10,69,13 | 11.12 | 11.49 |
| H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements. | 68,19 | 0.71 | 0.73 |
| J—Miscellaneous | 7,11,95 | 7.41 | 7.65 |
| L—Contributions and Miscellaneous Adjustments between Central and State Governments. | 5,85,41 | 6.10 | 6.29 |
| M—Extraordinary Items | 1,29,55 | 1.35 | 1.39 |
| Grand Total—Revenue Receipts | 96,03,65 | 100.00 | 103.22 |

No. 1.—STATEMENT SHOWING THE PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE FOR THE YEAR 1960-61—*concl'd.*

| Heads. | Amount in thousands of rupees. | Percentage of total Revenue. | Percentage of total expenditure. |
|---|--------------------------------------|------------------------------------|--|
| (1) | (2) | (3) | (4) |
| <i>Expenditure.</i> | | | |
| A—Direct Demands on the Revenue— | | | |
| 4—Taxes on Income other than Corporation Tax and Estate Duty. | 5,98 | 0·06 | 0·06 |
| 7—Land Revenue | 4,73,82 | 4·94 | 5·09 |
| 8—State Excise Duties | 45·03 | 0·47 | 0·48 |
| 9—Stamps | 9·36 | 0·10 | 0·10 |
| 10—Forest | 1,27,97 | 1·33 | 1·38 |
| 11—Registration | 25,14 | 0·26 | 0·27 |
| 12—Taxes on Vehicles | 4,50 | 0·05 | 0·05 |
| 12A—Sales Tax | 25,15 | 0·26 | 0·27 |
| 13—Other Taxes and Duties | 11,98 | 0·12 | 0·13 |
| Total—Direct Demands on the Revenue | 7,28,83 | 7·59 | 7·83 |
| | | | |
| C—Irrigation | 1,38,04 | 1·44 | 1·48 |
| E—Debt Services | 7,07,73 | 7·37 | 7·61 |
| F—Civil Administration | 50,60,51 | 52·69 | 54·39 |
| H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements. | 5,75,87 | 6·00 | 6·19 |
| J—Miscellaneous | 16,63,00 | 17·31 | 17·68 |
| M—Extraordinary Items | 4,30,29 | 4·48 | 4·62 |
| | | | |
| Grand Total—Expenditure on Revenue Account | 93,04,27 | 96·88 | 100·00 |

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS.

| Heads of Revenue. | Actuals for 1960-61. | | Actuals for 1960-61. | | Total |
|--|----------------------|----------|----------------------|-----|-------------|
| | 1 | 2 | 3 | 4 | |
| | Rs. | Rs. | Rs. | Rs. | Rs. |
| A—Principal Revenue— | | | | | |
| A—Direct Demands on the Revenue— | | | | | |
| II—Union Excise Duties .. | 6,02,88,000 | | | | |
| IV—Taxes on Income other than Corporation Tax. | 12,05,23,938 | | | | |
| V—Estate Duty .. | 20,15,000 | | | | |
| VB—Taxes on Railway Fares. | 87,01,000 | | | | |
| VII—Land Revenue .. | 6,82,71,562 | 3,010 | | | 4,78,78,546 |
| VIII—State Excise Duties .. | 6,16,77,011 | | | | 45,08,474 |
| IX—Stamps .. | 3,99,78,384 | | | | 9,35,920 |
| X—Forest .. | 1,67,56,784 | | | | 1,27,97,364 |
| XI—Registration .. | 70,63,095 | | | | 28,14,282 |
| XII—Taxes on Vehicles .. | 2,19,46,994 | | | | .. |
| XIII—Sales Tax .. | 19,78,12,688 | 4,50,000 | | | 25,09,921 |
| XIII—Other Taxes and Duties. | 9,11,99,570 | 5,181 | | | 11,89,061 |
| Total .. | 69,07,45,346 | 4,59,141 | | | 7,24,36,211 |
| | | | | | 4,78,78,546 |
| | | | | | 45,08,474 |
| | | | | | 9,35,920 |
| | | | | | 1,27,97,364 |
| | | | | | 28,14,282 |
| | | | | | .. |
| | | | | | 25,09,921 |
| | | | | | 11,89,061 |
| | | | | | 7,24,36,211 |
| | | | | | 4,78,78,546 |

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*contd.*

| Heads of Revenue. | Actuals for 1960-61. | Actuals for 1960-61. | | | Total. |
|---|----------------------|---|-----------|-------------|-------------|
| | | Charged. | Voted. | Total. | |
| 1 | 2 | 3 | 4 | 5 | 6 |
| | Rs. | | Rs. | Rs. | Rs. |
| C—Irrigation, Navigation, Embankment and Drainage Works. | .. | C—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works. | .. | .. | .. |
| XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial). | .. | 17—Interest on Irrigation Works (Commercial). | 22,74,824 | .. | 22,74,824 |
| Gross Receipts | .. | 18—Other Revenue Expenditure financed from ordinary Revenue. | .. | 1,15,20,255 | 1,15,20,255 |
| Direct Receipts | .. | 8,58,088 | .. | .. | .. |
| Deduct—Working Expenses | -26,92,905 | .. | .. | .. | .. |
| Net Receipts | .. | -17,74,817 | .. | .. | .. |
| XVIII—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial). | .. | .. | .. | .. | .. |
| Direct Receipts | .. | 4,35,418 | .. | .. | .. |
| Total | .. | -15,39,399 | 22,74,824 | 1,15,20,255 | 1,38,04,079 |

| | | | |
|--|--|---------------------------------------|---------------------------------------|
| <p>E—Debt Service—</p> <p>XX—Interest ..</p> | <p>E—Debt Service—</p> <p>22—Interest on Debt and other obligations. (Net)</p> | <p>4,58,82,501</p> | <p>4,58,82,501</p> |
| <p>Total ..</p> | <p>23—Appropriation for reduction or Avoidance of Debt.</p> <p>Total ..</p> | <p>2,49,40,000</p> <p>7,07,72,501</p> | <p>2,49,40,000</p> <p>7,07,72,501</p> |

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—contd.

FINANCE ACCOUNTS, GOVERNMENT OF WEST BENGAL.

Actuals for 1960-61.

| Heads of Revenue. | Actuals for 1960-61. | Heads of Expenditure. | | | Charged. | | Voted. | | Total. |
|----------------------------------|----------------------|-----------------------|---|-------------------------------|-----------|--------------|--------------|--|--------|
| | | 1 | 2 | 3 | 4 | 5 | 6 | | |
| F—Civil Administration— | Rs. | | | | Rs. | Rs. | Rs. | | |
| XXI—Administration of Justice. | 44,19,670 | | | 25-General Administration | 11,66,255 | 3,64,59,833 | 3,76,27,588 | | |
| XXII—Jails | 7,90,934 | | | 27-Administration of Justice. | 31,57,766 | 97,54,475 | 1,29,42,361 | | |
| XXIII—Police | 49,70,188 | | | 28-Jails | .. | 1,04,56,972 | 1,04,56,972 | | |
| XXIV—Ports and Pilotage | 85,320 | | | 29-Police | 36,778 | 8,94,74,340 | 8,86,11,112 | | |
| | | | | 30-Ports and Pilotage | .. | 13,47,361 | 13,47,361 | | |
| | | | | 36-Scientific Departments | .. | 79,707 | 79,707 | | |
| XXVI—Education | 3,34,07,867 | | | 37-Education | .. | 16,76,00,869 | 16,76,00,869 | | |
| XXVII—Medical | 79,33,686 | | | 38-Medical | 5,510 | 6,72,71,209 | 6,72,76,719 | | |
| XXVIII—Public Health | 37,62,961 | | | 39-Public Health | .. | 2,09,06,047 | 2,09,06,047 | | |
| XXIX—Agriculture | 2,45,52,486 | | | 40-Agriculture | 111 | 4,54,90,418 | 4,54,90,529 | | |
| XXX—Animal Husbandry | 47,96,588 | | | 41-Animal Husbandry | .. | 82,21,261 | 82,21,261 | | |
| XXXI—Co-operation | 6,45,729 | | | 42-Co-operation | .. | 42,37,076 | 42,37,076 | | |
| XXXII—Industries and Supplies. | 1,83,99,996 | | | 43-Industries and Supplies | 790 | 2,43,95,041 | 2,42,95,831 | | |
| XXXVI—Miscellaneous Departments. | 31,75,236 | | | 47-Miscellaneous Departments. | 3,272 | 2,29,62,996 | 2,29,66,268 | | |
| Total | 10,69,12,620 | | | Total | 48,72,497 | 50,16,78,015 | 50,60,50,512 | | |

| | | | | | | |
|---|----|---|----|-------------|--------------|-------------------|
| 59 H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements. | .. | H—Civil Works Multipurpose River Schemes and Miscellaneous Public Improvements. | .. | 19,13,537 | 4,42,91,662 | 4,62,05,199 |
| | | 50-Civil Works | .. | | | |
| XXXIX—Civil Works | .. | 51A—Interest on Capital Outlay on Multipurpose River Schemes. | .. | 82,21,591 | .. | 82,21,591 |
| XL A—Receipts from Multipurpose River Schemes. | .. | 51B—Other Revenue Expenditure connected with Multipurpose River Schemes. | .. | .. | 31,60,112 | 31,60,112 |
| | | | | | | <u>113,81,693</u> |
| Total | .. | Total | .. | 1,01,86,108 | 4,74,51,774 | 5,75,88,882 |
| J—Miscellaneous— | | | | | | |
| XLIV—Receipts in aid of Superannuation. | .. | .. | .. | .. | .. | .. |
| XLV—Stationery and Printing. | .. | 54—Famine | .. | .. | .. | .. |
| XLVI—Miscellaneous | .. | A—Famine Relief | .. | .. | 7,56,25,845 | 7,56,25,845, |
| | | 54B—Privy Purses and Allowances of Indian Rulers. | .. | .. | 1,72,758 | 1,72,758 |
| XLVI A—Receipts from Road and Water Transport Schemes. | .. | 55—Superannuation Allowances and Pensions. | .. | 2,05,696 | 1,61,15,859 | 1,63,21,545 |
| Gross Receipts | .. | 56—Stationery and Printing | .. | .. | 78,66,131 | 78,66,131 |
| Deduct—Working Expenses | .. | 57—Miscellaneous | .. | 8,54,382 | 6,54,59,768 | 6,53,14,150 |
| Net Receipts | .. | | .. | .. | .. | .. |
| Total | .. | Total | .. | 10,60,068 | 16,52,40,361 | 16,63,00,429 |

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*concl'd.*

| Heads of Revenue. | Actuals for 1960-61. | Actuals for 1960-61. | | | | Total. |
|--|----------------------|---|-------------|--------------|--------------|--------|
| | | Charged. | Voted. | Rs. | Rs. | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| | Rs. | | Rs. | Rs. | Rs. | |
| L—Contributions and Miscellaneous Adjustments between Central and State Governments. | | M—Extraordinary items— | | | | |
| XI.X—Grants-in-aid from Central Government. | 5,82,59,084 | 63-Extraordinary charges | 6,244 | 2,07,66,713 | 2,07,90,957 | |
| | | 63B-Community Development Projects, National Extension Service and Local Development Works. | .. | 2,18,58,252 | 2,18,58,252 | |
| L—Miscellaneous Adjustments between Central and State Governments. | 2,81,975 | 64C-Pre-partition payments | .. | 3,89,118 | 3,89,118 | |
| Total .. | 5,85,41,069 | Total .. | 6,244 | 4,30,23,683 | 4,30,29,327 | |
| | | Total—Expenditure on Revenue Account. | 8,90,79,883 | 84,13,47,699 | 93,04,27,082 | |
| LI—Extraordinary Receipts | 9,88,089 | Total Revenue .. | .. | .. | 96,03,65,130 | |
| | | Surplus (+) .. | .. | .. | 2,09,38,048 | |
| LI-A—Receipts on account of Community Development Project, National Extension Service and Local Development Works. | 1,19,66,801 | | | | | |

| Liabilities—Pre-partition ceps. | Re. | 477 | Capital Expenditure outside Revenue Account— | | |
|------------------------------------|-----|--------------|---|----------------|----------------|
| | .. | 1,29,55,367 | AA65—Payment of Compensation to Land Holders, etc., on the abolition of the Zamindari System. | 1,44,73,877 | 1,44,73,877 |
| Total | .. | 1,29,55,367 | CC68—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial). | 15,76,006 | 15,76,006 |
| | .. | .. | 68A—Construction of Irrigation, Navigation, Embankment and Drainage Works (Non-commercial). | 64,07,937 | 64,07,937 |
| | .. | .. | FF71—Capital Outlay on Schemes of Agricultural Improvement and Research. | 10,96,047 | 10,96,047 |
| | .. | 5,144 | 72—Capital Outlay on Industrial Development. | 69,31,462 | 69,31,462 |
| | .. | .. | HH90A—Capital Outlay on Multipurpose River Schemes. | 4,25,37,027 | 4,25,37,027 |
| | .. | 280 | 81—Capital Account of Civil Works outside the Revenue Account. | 6,44,69,668 | 6,44,69,668 |
| | .. | 1,023 | JJ82—Capital Account of other Works outside the Revenue Account. | 10,61,69,339 | 10,61,70,361 |
| | .. | .. | 82B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account. | 40,93,562 | 40,93,562 |
| | .. | 90,082 | 83—Payments of Computed value of pensions. | 7,61,248 | 8,51,390 |
| | .. | 35,700 | 85A—Capital Outlay on State Schemes of Government Trading. | — | — |
| | .. | 1,32,188 | Total | 22,73,17,966 | 22,74,50,154 |
| Total—Revenue | .. | 94,03,65,130 | Total Expenditure | 1,04,64,65,665 | 1,15,78,77,236 |

143029327
 21858252

 21141075

No. 3.—STATEMENT SHOWING THE DISTRIBUTION BETWEEN CHARGED AND VOTED EXPENDITURE.

| | 1 | 2 | 3 | 4 |
|--|---|--------------|----------------|----------------|
| | | Charged. | Voted. | Total. |
| | | Rs. | Rs. | Rs. |
| Expenditure on Revenue Account (a) .. | | 8,90,98,934 | 84,97,44,452 | 93,88,43,386 |
| Expenditure outside the Revenue Account | | 1,52,188 | 22,73,17,966 | 22,74,56,154 |
| Disbursements under Public Debt, Loans and Advances, etc. (b) .. | | 5,74,07,727 | 10,32,19,406 | 16,06,27,133 |
| Total .. | | 14,66,38,849 | 1,18,02,81,824 | 1,32,69,20,673 |

| 1 | 2 | 3 |
|--|-------------------------|-----------------------|
| | Charged Expenditure. | Voted Expenditure. |
| | Rs. | Rs. |
| (a) Total Expenditure as in Account No. 2. | 8,90,79,383 | 84,13,47,699 |
| Add—Working Expenses of Irrigation | 19,551 | 26,13,354 |
| Add—Working Expenses of Road Transport Scheme. | .. | 57,83,399 |
| Total .. | 8,90,98,934 | 84,97,44,452 |
| (b) N. Public Debt— | | |
| Floating Debt | .. | .. |
| Loans from the Central Government | 5,64,64,939 | .. |
| Other loans | 9,43,788 | .. |
| P-Loans and Advances by the State Governments— | | |
| Loans to Local Funds, Private Parties, etc. | .. | 10,38,30,149 |
| Loans to Government servants .. | .. | 3,89,257 |
| Total .. | 5,74,07,727 | 10,32,19,406 |

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

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS.

| Heads. | Actuals for 1960-61. |
|--|-------------------------|
| | Rs. |
| A.—PRINCIPAL HEADS OF REVENUE— | |
| II—Union Excise Duties | |
| Share of net proceeds assigned to States | 2,78,93,000 |
| Share of net proceeds of Additional | .. |
| Duties of Excise under the Additional | .. |
| Duties of Excise (Goods of special Importance) Act, 1957 assigned to States. | 3,23,90,000 |
| Total .. | <u>6,02,83,000</u> |
| IV—Taxes on Income other than Corporation Tax | |
| Taxes on Agricultural Income | 86,87,278 |
| Miscellaneous | 5,184 |
| <i>Deduct—Refunds</i> | (—) 1,87,524 |
| Share of net proceeds assigned to States | 11,20,18,000 |
| Total .. | <u>12,05,22,938</u> |
| V—Estate Duty | |
| I—Estate Duty on Agricultural Land— | |
| Share of net proceeds assigned to States | 86,87,278 |
| | <u>11,20,18,000</u> |
| | <u>85,94,936</u> |
| II—Estate Duty on property other than Agricultural Land— | |
| Share of net proceeds assigned to States | 20,05,000 |
| Total .. | <u>20,15,000</u> |
| V-B—Taxes on Railway Fares | |
| Share of net proceeds assigned to States | 87,01,000 |
| Total .. | <u>87,01,000</u> |
| VII—Land Revenue | |
| Ordinary Revenue | 1,37,44,693 |
| Recoveries on account of Survey and Settlement charges | 63 |
| Rents, etc., of fisheries | 30,620 |
| Recovery of cost of maintenance of boundary pillars | 5,399 |
| Receipts from the management of Ex. Zamindari Estates | 4,58,72,911 |
| Rates and cesses on lands | 26,21,989 |
| Recoveries of over-payments | 1,37,149 |
| Collection of payments for services rendered | 6,40,337 |
| Miscellaneous | 3,85,305 |
| <i>Deduct—Refunds</i> | (—) 1,66,904 |
| Total .. | <u>6,32,71,562</u> |

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS

—*contd.*

| Heads. | Actuals for 1960-61. Rs. |
|---|--------------------------------|
| A.—PRINCIPAL HEADS OF REVENUE—<i>contd.</i> | |
| VIII—State Excise Duties— | |
| Country spirits | 3,39,78,083 |
| Country fermented liquor | 61,81,584 |
| Malt Liquors | 31,97,642 |
| Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits) | 1,07,82,976 |
| Receipts from commercial spirits, including denatured spirits and medicated wines | 40,98,918 |
| Opium | 10,45,520 |
| Hemp and other drugs | 21,73,009 |
| Receipts from Distilleries | 25 |
| Fines, confiscations and miscellaneous | 2,90,479 |
| Recoveries of over-payments | 14,579 |
| Collection of payments for services rendered | 1,64,847 |
| <i>Deduct</i> —Refunds | (—)2,50,651 |
| Total .. | 6,18,77,011 |
| IX—Stamps— | |
| A—NON-JUDICIAL | |
| Sale of stamps | 2,90,45,998 |
| Duty on impressing documents | 4,36,571 |
| Fines and penalties | 25,423 |
| Miscellaneous | 12,405 |
| <i>Deduct</i> —Refunds | (—)20,73,018 |
| Total—Non-Judicial .. | 2,74,47,379 |
| B—JUDICIAL | |
| (i) Court fees— | |
| Court fees realised in stamps | 1,19,67,585 |
| Total .. | 1,19,67,585 |

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—*contd.*

| Heads. | Actuals for 1960-61. |
|--|-------------------------|
| | Rs. |
| A.—PRINCIPAL HEADS OF REVENUE—<i>contd.</i> | |
| IX—Stamps—<i>concl.</i> | |
| B—JUDICIAL—<i>concl.</i> | |
| (ii) Other Receipts— | |
| Sale of stamps | 5,71,139 |
| Fines and penalties | 5,927 |
| Miscellaneous | 1,169 |
| <i>Deduct—Refunds</i> | (—) 19,865 |
| Total .. | 5,58,370 |
| Total—Judicial .. | 1,25,25,955 |
| Total—Non-Judicial .. | 2,74,47,379 |
| Grand Total .. | 3,99,73,334 |
| X—Forest— | |
| Timber and other produce removed from the forests by Government agency | 23,13,918 |
| Timber and other produce removed from the forests by consumers or purchasers | 83,11,457 |
| Drift and waif wood and confiscated forest produce | 92,858 |
| Receipts from the management of Ex. Zamindari Estates | 47,90,609 |
| Miscellaneous | 3,93,665 |
| Subventions from the Government of India for Development Schemes .. | 8,89,000 |
| <i>Deduct—Refunds</i> | (—) 5,723 |
| Total .. | 1,67,85,784 |
| XI—Registration— | |
| Fees for registering documents | 65,78,487 |
| Fees for copies of registered documents | 1,61,778 |
| Miscellaneous | 3,25,993 |
| <i>Deduct—Refunds</i> | (—) 3,143 |
| Total .. | 70,63,095 |

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—*contd.*

| Heads. | Actuals for 1960-61. |
|--|-------------------------|
| | Rs. |
| A—PRINCIPAL HEADS OF REVENUE—<i>contd.</i> | |
| XII—Taxes on vehicles— | |
| Receipts under the Indian Motor Vehicles Act | 29,12,237 |
| Receipts under the Provincial Motor Vehicles Taxation Act .. | 1,83,72,418 |
| Other Receipts | 7,15,067 |
| <i>Deduct—Refunds</i> | (-)62,728 |
| Total .. | 2,19,46,994 |
| XII-A—Sales Tax— | |
| Taxes under the Central Sales Tax Act | 5,80,65,451 |
| Receipts under Bengal Finance (Sales Tax) Act, 1941 | 11,23,27,822 |
| Receipts under West Bengal Sales Tax Act, 1954 | 2,78,547 |
| Receipts under Bengal Motor Spirit Sales Taxation Act, 1941 .. | 2,72,76,328 |
| Licence Fees | 255 |
| Miscellaneous | 13,026 |
| <i>Deduct—Refunds</i> | (-)6,49,371 |
| Total .. | 19,73,12,058 |
| XIII—Other Taxes and Duties— | |
| A—TAXES ON LUXURIES, INCLUDING TAXES ON ENTERTAINMENTS, AMUSEMENTS, BETTING AND GAMBLING— | |
| Entertainment Tax | 1,58,47,255 |
| Betting Tax — | |
| Totalisator | 74,21,082 |
| Bookmakers | .. 7410511 |
| <i>Deduct—Refunds</i> | (-)10,572 |
| Total .. | 2,32,57,766 |
| B.—RECEIPTS FROM ELECTRICITY DUTIES— | |
| Fees under the Indian Electricity Rules, 1922, and fees for the electrical inspection of cinemas | 1,84,688 |
| Other Receipts | 3,89,03,082 |
| <i>Deduct—Refunds</i> | (-)19,827 |
| Total .. | 3,90,67,943 |

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—contd.

| Heads. | Actuals for 1960-61. |
|---|---|
| | Rs. |
| A—PRINCIPAL HEADS OF REVENUE—conold. | |
| XIII—Other Taxes and Duties—conold. | |
| D.—OTHER ITEMS— | |
| Receipts under the Bengal Raw Jute Taxation Act, 1941 .. | 65,35,073 |
| Receipts under the West Bengal Taxes on Entry of Goods in Local Areas Act, 1955 | 2,26,01,308 |
| Miscellaneous | 9,497 |
| Deduct—Refunds | (-)2,78,017 |
| Total .. | <u>2,88,67,861</u> |
| Grand Total .. | <u>9,11,93,570</u> |
| C.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS. | |
| XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial)— | |
| A.—IRRIGATION WORKS— | |
| (2) Unproductive Works— | |
| Gross Receipts— | |
| Direct Receipts— | |
| Water rates | 3,68,870 |
| Sales of water | 581 |
| Other canal produce | 85 |
| Navigation | 1,978 |
| Rents | 3,419 |
| Fines | 2 |
| Recoveries of expenditure | 14,582 |
| Miscellaneous | 62,003 |
| Deduct—Refunds | (-)4,049 |
| Total .. | <u>4,47,371</u> |
| Deduct—Working Expenses | |
| Maintenance and Repairs .. | { Voted (-) 566914 Charged (-) 19551 } |
| Establishment | (-)5,53,260 |
| Tools and Plants | (-)29,764 |
| Total working expenses .. | <u>(-)11,69,489</u> |
| Net Receipts .. | <u>(-)7,22,118</u> |
| Total— A— Irrigation Works .. | <u>(-)7,22,118</u> |

28867861
6535073
22332788

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—*contd.*

| Heads. | Actuals for 1960-61. |
|--|-------------------------|
| | Rs. |
| C.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>contd.</i> | |
| XVII—Irrigation, Navigation, Embankment and Drainage Works (Com- mercial)—<i>contd.</i> | |
| B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS— | |
| (2) Unproductive Works— | |
| Gross Receipts— | |
| Direct Receipts— | |
| Water rates | 257 |
| Other canal produce .. . | 256 |
| Navigation | 2,90,852 |
| Rents | 7,624 |
| Recoveries of expenditure .. . | 4,494 |
| Miscellaneous | 1,07,234 |
| Total .. | 4,10,717 |
| Deduct—Working Expenses—(Voted) | |
| Maintenance and Repairs | (-)9,91,787 |
| Establishment | (-)4,23,978 |
| Tools and Plants | (-)47,651 |
| Total—Working Expenses .. | (-)14,63,416 |
| Net Receipts .. | (-)10,52,699 |
| Total B.—Navigation, etc. .. | (-)10,52,699 |
| Grand Total .. | (-)17,74,817 |

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—*contd.*

| Heads. | Actuals for 1960-61. |
|--|-------------------------|
| | Rs. |
| C.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>contd.</i> | |
| XVIII—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)— | |
| A.—IRRIGATION WORKS— | |
| Direct Receipts— | |
| Water rates | 15,456 |
| Recoveries of expenditure | 1 |
| Miscellaneous | 1,84,762 |
| Total—A.—Irrigation Works | 2,00,219 |
| B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS— | |
| Direct Receipts— | |
| Navigation | 24,007 |
| Rents | 1,942 |
| Fines | 6 |
| Recoveries of expenditure | 890 |
| Miscellaneous | 2,09,796 |
| <i>Deduct—Refunds</i> | (—)1,442 |
| Total B.—Navigation, Embankment and Drainage Works | 2,35,199 |
| Grand Total .. | 4,35,418 |
| E.—DEBT SERVICES— | |
| XX—Interest— | |
| Interest on loans and advances by the State Governments | 49,85,443 |
| Interest realised on investment of Cash Balances | 52,28,983 |
| Interest on arrears of Revenue— | |
| (i) Land Revenue | 21,59,622 |
| (ii) Other Revenue | 1,22,735 |
| Interest on Irrigation Capital Outlay incurred before 1st April, 1937 .. | 12,09,661 |
| Miscellaneous | 8,31,227 |
| <i>Deduct—Refunds</i> | (—)1,454 |
| Total .. | 1,45,36,217 |

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—contd.

| Heads. | Actuals for 1960-61. |
|--|-------------------------|
| | Rs. |
| F.—CIVIL ADMINISTRATION— | |
| XXI—Administration of Justice— | |
| Sale proceeds of unclaimed and escheated property | 1,52,908 |
| Court-fees realised in cash | 19,949 |
| General fees, fines and forfeitures | 36,72,953 |
| Pledership and Mukhtearship examination fees | 7,070 |
| Receipts of the Official Assignee | 1,19,715 |
| Receipts of the Official Receiver, Calcutta | 1,69,744 |
| Miscellaneous fees and fines— | |
| (i) Record Room receipts | 1,427 |
| (ii) Other receipts | 1,63,773 |
| Miscellaneous | 1,70,199 |
| Recoveries of over-payments | 920 |
| Collection of payments for services rendered | 19,375 |
| Receipts in England | 70 |
| Deduct—Refunds | (-)78,433 |
| Total .. | 44,19,670 |
| XXII—Jails— | |
| Jails | 2,86,909 |
| Jail manufactures | 5,03,260 |
| Recoveries of over-payments | 884 |
| Deduct—Refunds | (-)119 |
| Total .. | 7,90,934 |
| XXIII—Police— | |
| Police supplied to Railways | 4,029 |
| Police supplied to public departments, private companies and persons | 1,15,063 |
| Receipts and recoveries on account of Presidency Police | 31,72,382 |
| Fees, fines and forfeitures | 90,638 |
| Recoveries of over-payments | 34,000 |
| Collection of payments for services rendered | 8,52,123 |
| Miscellaneous | 7,13,896 |
| Deduct—Refunds | (-)11,943 |
| Total .. | 47,70,188 |

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—contd.

| Heads. | Actuals for 1960-61. |
|--|-------------------------|
| | Rs. |
| F.—CIVIL ADMINISTRATION—contd. | |
| XXIV—Ports and Pilotage | |
| B.—OTHER PORTS— | |
| Sale proceeds of vessels and stores | 1,923 |
| Registration and other fees | 7,304 |
| Miscellaneous | 76,444 |
| Deduct—Refunds | (-)351 |
| Total .. | 85,320 |
| XXVI—Education— | |
| A.—UNIVERSITY— | |
| Fees, Government Arts College | 11,98,992 |
| Fees, Government Professional Colleges | 3,24,959 |
| B.—SECONDARY— | |
| Fees, Government Secondary Schools | 6,99,957 |
| D.—SPECIAL— | |
| Fees and other receipts, Government Special Schools | 25,361 |
| E.—GENERAL— | |
| Subventions from the Government of India for Development Schemes | 2,73,89,798 |
| Income from endowments | 112 |
| Recoveries of over-payments | 1,05,238 |
| Collection of payments for services rendered | 9,216 |
| Miscellaneous | 87,27,604 |
| Deduct—Refunds | (-)73,380 |
| Total .. | 3,34,07,857 |

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—*contd.*

| Heads. | Actuals for 1960-61. Rs. |
|--|--------------------------------|
| F.—CIVIL ADMINISTRATION—<i>contd.</i> | |
| XXVII—Medical— | |
| Medical School and College fees | 5,62,393. |
| Hospital receipts | 16,34,961 |
| Mental Hospital receipts | 10,220. |
| Sale of medicines | 4,46,922. |
| Contributions | 3,27,688. |
| Subventions from the Government of India for Development Schemes | 19,42,000. |
| Income from endowments | 1,42,768. |
| Recoveries of over-payments | 44,743. |
| Collection of payments for services rendered | 8,03,165. |
| Miscellaneous | 19,84,406. |
| Receipts on account of Provincialisation of Sadar and Subdivisional Hospital | 1,23,161. |
| <i>Deduct—Refunds</i> | (—)76,736 |
| Total .. | 79,33,686. |
| XXVIII—Public Health— | |
| Sale-proceeds of sera and vaccines, etc. | 1,37,561. |
| Contributions | 2,64,450. |
| Subventions from the Government of India for Development Schemes | 17,97,068. |
| Recoveries of over-payments | 11,855. |
| Collection of payments for services rendered | 11,27,471. |
| Miscellaneous | 4,28,838. |
| <i>Deduct—Refunds</i> | (—)4,257. |
| Total .. | 37,62,981 |

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—*contd.*

| Heads. | Actuals for 1960-61. Ra. |
|---|--------------------------------|
| F.—CIVIL ADMINISTRATION—<i>contd.</i> | |
| XXIX—Agriculture— | |
| Agricultural receipts | 2,15,79,497 |
| Fisheries | 6,49,654 |
| Recoveries of over-payments | 6,547 |
| Collection of payments for services rendered | 11,241 |
| Subventions from the Government of India for Development Schemes | 19,60,000 |
| Transfer from the Deposit Account of grants made by other Govern- ments, Local Funds or other outside Bodies | 4,12,474 |
| Deduct—Refunds | (-)66,928 |
| Total .. | 2,45,52,485 |
| XXX.—Animal Husbandry— | |
| Veterinary College and School fees | 45,318 |
| Other receipts | 22,39,270 |
| Collection of payments for services rendered | 717 |
| Subventions from the Government of India for Development Schemes | 22,82,000 |
| Transfer from the Deposit Account of grants made by other Govern- ments, Local Funds or other outside Bodies | 2,00,000 |
| Deduct—Refunds | (-)1,787 |
| Total .. | 47,65,538 |
| XXXI.—Co-operation— | |
| Audit fees | 3,41,565 |
| Miscellaneous receipts | 3,07,293 |
| Deduct—Refunds | (-)129 |
| Total .. | 6,48,729 |

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—*contd.*

| Heads. | Actuals for 1960-61. |
|--|-------------------------|
| | Rs. |
| F.—CIVIL ADMINISTRATION—<i>conold.</i> | |
| XXXII.—Industries and Supplies— | |
| Industries | 37,52,819 |
| Receipts from Cottage and Small-Scale Industries | 43,08,705 |
| Cinchona plantations | 21,95,911 |
| Recoveries of over-payments | 892 |
| Collection of payments for services rendered | 6,085 |
| Subventions from the Government of India for Development Schemes | 80,30,407 |
| Dividends from investments in commercial and other concerns .. | 1,11,195 |
| <i>Deduct</i> —Refunds | (—)6,018 |
| Total .. | 1,83,99,996 |
| XXXVI.—Miscellaneous Departments— | |
| Labour and Emigration— | |
| Fees for the registration of Trade Unions | 1,360 |
| Miscellaneous— | |
| Examination fees | 63,943 |
| Fees for the inspection of steam boilers | 3,44,203 |
| Administration of Indian Partnership Act, 1932 | 39,898 |
| Fire Services | 13,70,298 |
| Fees realized under the Factories Act, 1948 | 8,42,197 |
| Miscellaneous | 5,20,112 |
| <i>Deduct</i> —Refunds | (—)6,770 |
| Total .. | 31,75,236 |

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—contd.

| Heads. | Actuals for 1960-61. Rs. |
|--|--------------------------------|
| H.—CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS. | |
| XXXIX—Civil Works— | |
| Rents | 11,59,828 |
| Ferry receipts | 1,96,626 |
| Tolls on roads | 6,62,763 |
| Recoveries of expenditure | 6,38,241 |
| Transfer from Central Road Fund | 3,03,584 |
| Subventions from the Government of India for Development Schemes | 4,13,000 |
| Miscellaneous | 13,92,732 |
| Deduct—Refunds | (—)1,229 |
| Total .. | 47,65,545 |
| XLA—Receipts from Multipurpose River Schemes— | |
| Mayurakshi Reservoir Project— | |
| Gross Receipts | 20,53,054 |
| Total .. | 20,53,054 |
| J.—MISCELLANEOUS— | |
| XLIV—Receipts-in-aid of Superannuation— | |
| Contributions for pensions and gratuities | 7,75,723 |
| Miscellaneous | 96,209 |
| Receipts in England | 23,030 |
| Total .. | 8,94,962 |

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—*contd.*

| Heads. | Actuals for 1960-61. |
|---|-------------------------|
| | Rs. |
| J.—MISCELLANEOUS—<i>contd.</i> | |
| XLV—Stationery and Printing— | |
| Stationery receipts | 64,302 |
| Sale of plain paper used with stamps | 3 02,693 |
| Sale of Gazettes and other Government Publications | 1,14,865 |
| Other press receipts | 3,00,821 |
| Miscellaneous | 505 |
| Receipts in England | 838 |
| <i>Deduct</i> —Refunds | (—)630 |
| Total .. | 7,83,394 |
| XLVI.—Miscellaneous— | |
| Unclaimed deposits | 59,84,548 |
| Sale of old stores and materials | 3,15,779 |
| Sale of lands and houses, etc. | 5,272 |
| Fees for Government audit | 24,568 |
| Rent, rates and taxes | 30,644 |
| Other fees, fines and forfeitures | 50,750 |
| Subventions from the Government of India for Development Schemes .. | 70,08,659 |
| Contributions for Five-Year Plan | 33,234 |
| Receipts on account of displaced persons | 3,38,13,848 |
| Recoveries of over-payments | 1,76,417 |
| Collection of payments for services rendered | 9,05,406 |
| Receipts in connection with Elections | 7,830 |
| Miscellaneous | 1,97,16,670 |
| Loss or gain by exchange | 305 |
| Net gain by Exchange on Remittance Transactions | (—)1 |
| Loss or gain by exchange on conversion to decimal coinage | 877 |
| Receipts in England | 9 |
| <i>Deduct</i> —Refunds | (—)13,57,720 |
| Total .. | 6,67,17,095 |

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—*contd.*

| Heads. | Actuals for 1960-61. Rs. |
|---|--------------------------------|
| J.—MISCELLANEOUS—<i>cond.</i> | |
| XLVI-A.—Receipts from Road and Water Transport Schemes— | |
| (a) ROAD TRANSPORT— | |
| Gross Receipts— | |
| Receipts from Motor Transport Services | 85,63,348 |
| Deduct—Refunds | (-)29 |
| Working Expenses— | |
| Direction (Voted) | (-)2,01,989 |
| Operation— | |
| Voted | (-)55,81,410 |
| Net Receipts .. | 27,99,920 |
| L.—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BE- TWEEN CENTRAL AND STATE GOVERNMENTS— | |
| XLIX.—Grants-in-aid from Central Government | |
| Grants-in-aid under Art 275 of the Constitution | 5,14,25,000 |
| Other Grants-in-aid | 68,34,034 |
| Total .. | 5,82,59,034 |
| L.—Miscellaneous adjustments between Central and State Governments— | |
| Contribution from the Central Government on account of administration of Petroleum and Explosive Acts. | 23,150 |
| Contribution from the Central Government on account of Administration of the Indian Arms Act. | 2,58,825 |
| Total .. | 2,81,975 |
| M.—EXTRAORDINARY ITEMS. | |
| LI.—Extraordinary Receipts— | |
| Other items | 9,88,484 |
| Deduct—Refunds | (-)395 |
| Total .. | 9,88,089 |

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—*concl'd.*

| Heads. | Actuals for 1960-61. |
|---|-------------------------|
| | Rs. |
| M.—EXTRAORDINARY ITEMS—<i>concl'd.</i> | |
| LIA.—Receipts on Account of Community Development Projects, National Extension Service and Local Developments Works— | |
| A.—COMMUNITY DEVELOPMENT PROJECT— | |
| Grants from the Government of India | 83,18,111 |
| Other receipts | 3,64,641 |
| B.—NATIONAL EXTENSION SERVICE— | |
| Grants from the Government of India | 18,08,000 |
| Other Receipts | 55 |
| C.—LOCAL DEVELOPMENT WORKS— | |
| Grants from the Government of India | 12,56,000 |
| Other receipts | 2,22,994 |
| Total .. | 1,19,66,801 |
| LII-C.—Pre-partition Receipts— | |
| Undisbursed amount of the claim passed by the Application Committee .. | 477 |
| Total .. | 477 |

Nor 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.

Actuals for 1960-61.

| Heads. | Actuals for 1960-61. | | Total. |
|---|----------------------|-------------|-------------|
| | Charged. | Voted. | |
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| A.—DIRECT DEMANDS ON THE REVENUE— | | | |
| 4.—Taxes on Income other than Corporation Tax and Estate Duty— | | | |
| Collection of Taxes on Agricultural Income. | .. | 5,97,663 | 5,97,663 |
| Total | .. | 5,97,663 | 5,97,663 |
| 7.—Land Revenue— | | | |
| Charges of administration | .. | 40,09,677 | 40,09,677 |
| Management of Government Estates. | .. | 1,05,748 | 1,05,748 |
| Survey, Settlement and Record Operations. | .. | 69,23,684 | 69,23,684 |
| Land Records | .. | 63,299 | 63,299 |
| Expenditure in connection with Ex-zamindari Estates. | 3,010 | 3,45,84,228 | 3,45,87,238 |
| Assignments and Compensation | .. | 16,60,152 | 16,60,152 |
| Works | .. | 31,758 | 31,758 |
| Total | 3,010 | 4,73,78,546 | 4,73,81,756 |

2.—State Excise Duties—

| | | |
|---|------------------|------------------|
| Superintendence | 8,69,654 | 8,69,654 |
| District charges | 34,93,324 | 34,93,324 |
| Cost of opium supplied to State Excise Department. | 1,37,032 | 1,37,032 |
| Works | 3,464 | 3,464 |
| Total ∴ | 45,03,474 | 45,03,474 |

3.—Stamps—**A.—NON-JUDICIAL—**

| | | |
|---|----------|----------|
| Superintendence | 83,770* | 83,770 |
| Charges for the sale of stamps .. | 5,13,496 | 5,13,496 |
| Cost of stamps supplied from Central Stamp Stores. | 1,21,138 | 1,21,138 |

B.—JUDICIAL—

| | | |
|---|-----------------|-----------------|
| Superintendence | 41,721 | 41,721 |
| Charges for the sale of stamps .. | 68,549 | 68,549 |
| Cost of stamps supplied from Central Stamp Stores. | 1,07,246 | 1,07,246 |
| Total ∴ | 9,35,920 | 9,35,920 |

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

| Heads. | Actuals for 1960-61. | | | |
|--|----------------------|-------------|-------------|--|
| | Charged. | Voted. | Total. | |
| 1 | 2 | 3 | 4 | |
| | Rs. | Rs. | Rs. | |
| A.—Direct Demands on the Revenue—<i>concid.</i> | | | | |
| 10.—Forest— | | | | |
| Conservancy and Works | .. | 35,16,610 | 35,16,610 | |
| Establishment | .. | 44,19,831 | 44,19,831 | |
| Development Schemes | .. | 48,54,022 | 48,54,022 | |
| Grants-in-aid, contributions, etc. .. | .. | 2,109 | 2,109 | |
| Charges in England | .. | .. | .. | |
| Leave and Deputation Pay | .. | 1,710 | 1,710 | |
| Other Charges | .. | 3,072 | 3,072 | |
| Total | .. | 1,27,97,354 | 1,27,97,354 | |
| 11.—Registration— | | | | |
| Superintendence | .. | 95,294 | 95,294 | |
| District Charges | .. | 24,18,988 | 24,18,988 | |
| Total | .. | 25,14,282 | 25,14,282 | |

12.—Taxes on Vehicles—

| | | |
|---|----|----------|
| Compensations to local bodies, etc. | .. | 4,50,000 |
| Total .. | .. | 4,50,000 |

12A.—Sales Tax—

COLLECTION CHARGES—

| | | |
|---|-----------|-----------|
| Taxes under the Bengal Finance (Sales Tax) Act, 1941. | 25,09,921 | 25,15,052 |
| Total .. | 25,09,921 | 25,15,052 |

13.—Other Taxes and Duties—

COLLECTION CHARGES—

| | | |
|---|-----------|-----------|
| Entertainment Tax .. | 95,995 | 95,995 |
| Betting Tax .. | 10,000 | 10,000 |
| Charges under the Electricity Acts | 7,53,189 | 7,53,189 |
| Taxes on Entry of Goods in Local Areas. | 3,28,867 | 3,28,867 |
| Total .. | 11,88,051 | 11,88,051 |

14.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—

17.—Interest on Irrigation Works (Commercial)—

| | | |
|--|----|-----------|
| Irrigation Works .. | .. | 9,39,636 |
| Navigation, Embankment and Drainage Works. | .. | 13,35,188 |
| Total .. | .. | 22,74,824 |

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

Actuals for 1960-61.

| Heads. | Charged. | | Voted. | | Total. |
|--|----------|----------|--------|----------|----------|
| | 1 | 2 | 3 | 4 | Re. |
| C.—REVENUE ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS— <i>concd.</i> | | | | | |
| 18.—Other Revenue Expenditure financed from Ordinary Revenue— | | | | | |
| A.—IRRIGATION WORKS— | | | | | |
| (1) Works (<i>non-Commercial</i>)— | | | | | |
| Works | .. | 641 | .. | 641 | 641 |
| Extensions and Improvements | .. | 1,928 | .. | 1,928 | 1,928 |
| Maintenance and Repairs .. | .. | 25,403 | .. | 25,403 | 25,403 |
| Establishment | .. | 43,835 | .. | 43,835 | 43,835 |
| Tools and Plant | .. | 604 | .. | 604 | 604 |
| Development Schemes .. | .. | 1,232 | .. | 1,232 | 1,232 |
| Total | .. | 73,643 | .. | 73,643 | 73,643 |
| (2) <i>Miscellaneous Expenditure</i> — | | | | | |
| Establishment | .. | 9,20,104 | .. | 9,20,104 | 9,20,104 |
| Tools and Plant | .. | 65,973 | .. | 65,973 | 65,973 |
| Other Charges | .. | 1,58,296 | .. | 1,58,296 | 1,58,296 |
| Development Schemes .. | .. | 1,37,174 | .. | 1,37,174 | 1,37,174 |

| | | |
|--|-------------|-------------|
| Suspense | - 14,094 | - 14,094 |
| Total | 12,67,453 | 12,67,453 |
| Total—A—Irrigation Works | 13,41,096 | 13,41,096 |
| B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS— | | |
| (1) Works (non-Commercial)— | | |
| Works | 2,13,856 | 2,13,856 |
| Extensions and Improvements | 23,781 | 23,781 |
| Maintenance and Repairs | 46,77,815 | 46,77,815 |
| Establishment | 16,41,181 | 16,41,181 |
| Tools and Plant | 2,47,969 | 2,47,969 |
| Development Schemes | 21,11,584 | 21,11,584 |
| Suspense | 7,23,423 | 7,23,423 |
| Total | 96,39,609 | 96,39,609 |
| (2) Miscellaneous Expenditure— | | |
| Establishment | 50,015 | 50,015 |
| Tools and Plant | 13,743 | 13,743 |
| Other Charges | 1,65,285 | 1,65,285 |
| Grants-in-aid | 5,000 | 5,000 |
| Development Schemes | 3,14,507 | 3,14,507 |
| Total | 5,48,560 | 5,48,560 |
| Total—B—Navigation, etc. | 1,01,88,159 | 1,01,88,159 |
| Total—A.—Irrigation, etc. | 13,41,096 | 13,41,096 |
| Grand Total | 1,15,29,255 | 1,15,29,255 |

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

| Heads. | Actuals for 1960-61. | | | Total. |
|--|----------------------|--------|-----|-----------|
| | Charged. | Voted. | | |
| 1 | 2 | 3 | 5 | |
| | Rs. | Rs. | Rs. | |
| E.—DEBT SERVICES— | | | | |
| 22.—Interest on Debt and other obligations— | | | | |
| A.—INTEREST ON ORDINARY DEBT— | | | | |
| <i>(1) Rupee Debt—</i> | | | | |
| Permanent Loans— | | | | |
| 3½ per cent. West Bengal loan, 1962. | 6,42,406 | | | 6,42,406 |
| 4 per cent. West Bengal loan, 1963. | 14,40,836 | | | 14,40,836 |
| 4 per cent. West Bengal loan, 1964. | 8,07,269 | | | 8,07,269 |
| 4 per cent. West Bengal loan, 1967. | 30,26,436 | | | 30,26,436 |
| 4 per cent. West Bengal Loan, 1968. | 28,68,696 | .. | | 28,68,696 |
| 4½ per cent. West Bengal Loan, 1970. | 21,58,320 | .. | | 21,58,320 |
| 4 per cent. West Bengal Loan, 1971. | 33,85,230 | .. | | 33,85,230 |
| 4 per cent. West Bengal Loan, 1969. | 8,42,659 | .. | | 8,42,659 |

| | | | |
|---|-------------|----|-------------|
| Discount on Loans— | | | |
| 4½ per cent. West Bengal Loan, 1970. | 21,000 | .. | 21,000 |
| 4 per cent. West Bengal Loan, 1969. | 32,000 | .. | 32,000 |
| Other Items— | | | |
| Management of Debt .. | 30,141 | .. | 30,141 |
| Expenditure connected with the issue of new loans and the sale of Securities held in the Cash Balance Investment Account. | 66,655 | .. | 66,655 |
| Miscellaneous—Interest on loans taken from the Central Government. | 5,01,42,694 | .. | 5,01,42,694 |
| Interest on other loans .. | 8,22,198 | .. | 8,22,198 |
| Total—A.—Interest on Ordinary Debt. | 6,62,86,540 | .. | 6,62,86,540 |
| B.—INTEREST ON UNFUNDED DEBT/ STATE PROVIDENT FUNDS— | | | |
| Interest on General Provident Fund. | 31,94,389 | .. | 31,94,389 |
| Interest on Indian Civil Services Provident Fund. | 77,500 | .. | 77,500 |
| Interest on Indian Civil Services (Non-European Members) Provident Fund. | 38,000 | .. | 38,000 |
| Interest on All India Services Provident Funds. | 77,000 | .. | 77,000 |
| Interest on Contributory Provident Funds. | 1,73,703 | .. | 1,73,703 |
| Total—B.—Interest on Unfunded Debt. | 35,60,592 | .. | 35,60,592 |

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

Actuals for 1960-61.

| Heads. | Charged. | Voted. | Total. |
|---|-------------|--------|-------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| E.—DEBT SERVICES—<i>contd.</i>— | | | |
| 22—Interest on Debt and Other Obligations—<i>contd.</i>— | | | |
| C.—INTEREST ON OTHER OBLIGATIONS— | | | |
| Interest on Depreciation Reserve and other Reserve Funds— | | | |
| Other items— | | | |
| Miscellaneous | 22 | | 22 |
| Total—C.—Interest on other obligations. | 22 | | 22 |
| Total—A, B and C | 6,98,47,154 | | 6,98,47,154 |

D.—TRANSFERS—

Deduct—

(1) Interest transferred to Commercial Departments.

Multipurpose River Schemes..

— 82,21,581

— 82,21,581

Irrigation

— 10,67,093

— 10,67,093

(2) Interest on Capital advanced to the Damodar Valley Corporation.

— 1,47,25,979

— 1,47,25,979

*Deduct—*Total D Transfers ..

— 2,40,14,653

— 2,40,14,653

Total ..

4,58,32,501

4,58,32,501

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

Actuals for 1960-61.

| Heads. | Charged. | Voted. | Total. |
|---|-------------|--------|-------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| E—DEBT SERVICE—<i>contd.</i>— | | | |
| 23—Appropriation for Reduction or Avoidance of Debt— | | | |
| <i>Sinking Funds—</i> | | | |
| (i) 3½ per cent. West Bengal Loan, 1962. | 12,34,000 | .. | 12,34,000 |
| (ii) 4 per cent. West Bengal Loan, 1964. | 11,83,000 | .. | 11,83,000 |
| (iii) 4 per cent. West Bengal Loan, 1963. | 28,08,000 | .. | 28,08,000 |
| (iv) 4 per cent. West Bengal Loan, 1967. | 39,14,000 | .. | 39,14,000 |
| (v) 4 per cent. West Bengal Loan, 1968. | 36,70,000 | .. | 36,70,000 |
| (vi) 4½ per cent. West Bengal Loan, 1970. | 26,13,000 | .. | 26,13,000 |
| (vii) 4 per cent. West Bengal loan, 1971. | 39,69,000 | .. | 39,69,000 |
| Total—Sinking Funds | 1,93,91,000 | .. | 1,93,91,000 |

Depreciation Funds—

| | | | | |
|----|---|-------------|----|-------------|
| CT | (i) 3½ per cent. West Bengal Loan, 1962. | 3,02,000 | .. | 3,02,000 |
| | (ii) 4 per cent. West Bengal Loan, 1964. | 3,46,000 | .. | 3,46,000 |
| | (iii) 4 per cent. West Bengal Loan, 1963. | 6,10,000 | .. | 6,10,000 |
| | (iv) 4 per cent. West Bengal Loan, 1967. | 11,39,000 | .. | 11,39,000 |
| | (v) 4 per cent. West Bengal Loan, 1968. | 12,00,000 | .. | 12,00,000 |
| | (vi) 4½ per cent. West Bengal Loan, 1970. | 7,97,000 | .. | 7,97,000 |
| | (vii) 4 per cent. West Bengal Loan, 1971. | 11,55,000 | .. | 11,55,000 |
| | Total—Depreciation Funds .. | 55,49,000 | .. | 55,49,000 |
| | Total .. | 2,49,40,000 | .. | 2,49,40,000 |

F.—CIVIL ADMINISTRATION—

25—General Administration—

A—HEADS OF STATES AND MINISTERS—

| | | | |
|--|----------|-----------|-----------|
| Emoluments of the Governor .. | 66,000 | .. | 66,000 |
| Secretariat Staff of the Governor .. | 1,65,687 | .. | 1,65,687 |
| Staff and Household of the Governor. nor. | 1,84,992 | .. | 1,84,992 |
| Entertainment and Hospitality Expenses. | 26,631 | 56,696 | 83,327 |
| Expenditure from Contract Allowance. | 1,38,658 | .. | 1,38,658 |
| Tour Expenses | 72,360 | .. | 72,360 |
| Ministers | .. | 13,04,572 | 13,04,572 |

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

FINANCE ACCOUNTS, GOVERNMENT OF WEST BENGAL.

Actuals for 1960-61.

| Heads. | Charged. | Voted. | Total. |
|---|----------|-------------|-------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| F.—CIVIL ADMINISTRATION—<i>contd.</i> | | | |
| 25.—General Administration—<i>contd.</i> | | | |
| B.—PARLIAMENT AND THE STATE LEGISLATURE— | | | |
| Legislative Council | 38,832 | 3,12,175 | 3,51,007 |
| Legislative Assembly | 36,653 | 11,46,108 | 11,81,761 |
| State Legislature Secretariat | .. | 6,11,651 | 6,11,651 |
| C.—ELECTIONS— | | | |
| Other Election Charges | .. | 5,94,522 | 5,94,522 |
| E.—SECRETARIAT AND ATTACHED OFFICES | | | |
| Civil Secretariat | .. | 1,30,51,733 | 1,30,51,733 |
| Public Service Commission | 4,39,392 | .. | 4,39,392 |
| Board of Revenue | .. | 5,14,851 | 5,14,851 |
| Financial Commissioner and establishments— | | | |
| Local Fund Audit Establishment | .. | 5,56,161 | 5,56,161 |

| | | | |
|---|-------------|-------------|--|
| F.—COMMISSIONERS— | | | |
| Commissioners | 3,93,021 | 3,93,021 | |
| G.—DISTRICT ADMINISTRATION— | | | |
| General Establishments | 1,24,54,361 | 1,24,54,361 | |
| Subdivisional Establishments | 28,26,293 | 28,26,293 | |
| Other Establishments | 74,654 | 74,654 | |
| H.—WORKS— | | | |
| Original Works | 31,933 | 31,933 | |
| I.—MISCELLANEOUS— | | | |
| Discretionary Grants by Heads of States, etc. | 4,024 | 84,024 | |
| Miscellaneous | 15,01,032 | 15,01,032 | |
| Rehabilitation Programme | 2,69,350 | 2,69,350 | |
| Development Schemes | 6,71,316 | 6,71,316 | |
| CHARGES IN ENGLAND— | | | |
| Share of cost of the High Commissioner's Establishment debitable to State Government. | 4,880 | 4,880 | |
| Total | 3,64,59,333 | 3,76,27,588 | |
| | 11,68,255 | | |

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

Actuals for 1960-61.

| Heads, | Charged. | Voted. | Total. |
|--|-----------|-----------|-----------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| F.—CIVIL ADMINISTRATION—<i>contd.</i> | | | |
| 27—Administration of Justice— | | | |
| High Courts | 31,28,847 | .. | 31,28,847 |
| Law Officers | .. | 12,73,472 | 12,73,472 |
| Administrator-General and Official Trustee. | .. | 3,61,589 | 3,61,589 |
| Sheriff and Reporter, Calcutta .. | 28,400 | 76,372 | 1,04,772 |
| Official Assignee | .. | 1,02,933 | 1,02,933 |
| Official Receiver, Calcutta | .. | 1,88,019 | 1,88,019 |
| Coroner's Court | .. | 9,478 | 9,478 |
| Presidency Magistrate's Court .. | .. | 6,96,674 | 6,96,674 |
| Civil and Sessions Courts | .. | 66,39,733 | 66,39,733 |
| Courts of Small Causes | .. | 3,99,385 | 3,99,385 |
| Criminal Courts | .. | 30,360 | 30,360 |
| Pleadership and Muktearship examination charges. | .. | 6,460 | 6,460 |

| | | | |
|--------------------------------------|----|-------------|-------------|
| Charges in England— | .. | | 539 |
| Other Charges .. | .. | | |
| Total | .. | 97,84,475 | 1,29,42,261 |
| 28—Jails— | | | |
| Jails .. | .. | 99,12,237 | 99,12,237 |
| Jail Manufactures .. | .. | 5,39,263 | 5,39,263 |
| Works .. | .. | 5,472 | 5,472 |
| Total | .. | 1,04,56,972 | 1,04,56,972 |
| 29—Police— | | | |
| Presidency Police .. | .. | 2,70,91,105 | 2,70,92,342 |
| Superintendence .. | .. | 7,61,848 | 7,61,848 |
| District Executive Force .. | .. | 4,87,77,378 | 4,88,12,806 |
| Police Training Schools and Colleges | .. | 8,06,662 | 8,06,662 |
| Village Police .. | .. | 1,82,771 | 1,82,771 |
| Special Police .. | .. | 16,22,856 | 16,22,856 |
| Railway Police .. | .. | 7,91,058 | 7,91,166 |
| Criminal Investigation Department. | .. | 29,02,907 | 29,02,907 |
| Works .. | .. | 4,56,295 | 4,56,295 |
| Miscellaneous .. | .. | 78,358 | 78,358 |
| Charges in England— | .. | | |
| Leave salary and deputation pay | .. | 1,700 | 1,700 |
| Other Charges .. | .. | 1,402 | 1,402 |
| Total | .. | 8,34,74,340 | 8,36,11,113 |

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

Actuals for 1960-61.

| Heads. | Uncharged. | | Voted. | | Total. |
|---|------------|------------------|------------------|------------------|--------|
| | 1 | 2 | 3 | 4 | |
| | Rs. | Rs. | Rs. | Rs. | |
| F.—CIVIL ADMINISTRATION—<i>contd.</i> | | | | | |
| 30—Ports and Pilots— | | | | | |
| B.—OTHER PORTS— | | | | | |
| Charges for Pooled Launches .. | .. | 7,06,420 | 7,06,420 | 7,06,420 | |
| Ports Establishments .. | .. | 1,04,704 | 1,04,704 | 1,04,704 | |
| Development Schemes .. | .. | 2,00,000 | 2,00,000 | 2,00,000 | |
| Miscellaneous .. | .. | 3,25,820 | 3,25,820 | 3,25,820 | |
| Works .. | .. | 10,417 | 10,417 | 10,417 | |
| Total .. | .. | 13,47,361 | 13,47,361 | 13,47,361 | |
| 36—Scientific Departments— | | | | | |
| Grants-in-aid and Donations to Scientific Societies and Institutes. | .. | 79,707 | 79,707 | 79,707 | |
| Total .. | .. | 79,707 | 79,707 | 79,707 | |

37— Education—

A.—UNIVERSITY—

| | | |
|---|-----------|-----------|
| Grants to Universities | 21,52,000 | 21,52,000 |
| Government Arts Colleges | 39,25,909 | 39,25,909 |
| Grants to non-Government Colleges. | 19,93,736 | 19,93,736 |
| Government Professional Colleges | 7,74,222 | 7,74,222 |
| Grants to non-Government Professional Colleges. | 16,971 | 16,971 |

B.—SECONDARY—

| | | |
|--|-----------|-----------|
| Government Secondary Schools .. | 24,24,093 | 24,24,093 |
| Direct grants to non-Government Secondary Schools. | 80,51,840 | 80,51,840 |
| Grants to Local Bodies for Secondary Education. | 50,18,000 | 50,18,000 |

C.—PRIMARY—

| | | |
|--|-----------|-----------|
| Government Primary Schools .. | 4,05,043 | 4,05,043 |
| Direct grants to non-Government Primary Schools. | 16,07,067 | 16,07,067 |
| Grants to local bodies for primary education. | 58,32,888 | 58,32,888 |

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

Actuals for 1960-61.

| Heads. | Charged. | Voted. | Total. |
|---|----------|--------------|--------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| F.—CIVIL ADMINISTRATION— <i>Contd.</i> | | | |
| 37.—Education— <i>Contd.</i> | | | |
| D.—SPECIAL— | | | |
| Government Special Schools .. | | 9,84,764 | 9,84,764 |
| Direct grants to non-Government Special Schools. | | 10,05,057 | 10,05,057 |
| E.—GENERAL— | | | |
| Direction .. | | 4,39,432 | 4,39,432 |
| Inspection .. | | 13,62,123 | 13,62,123 |
| Scholarships .. | | 4,70,515 | 4,70,515 |
| Development Schemes .. | | 12,59,94,743 | 12,59,94,743 |
| Miscellaneous .. | | 38,70,228 | 38,70,228 |

FINANCE ACCOUNTS, GOVERNMENT OF WEST BENGAL.

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| | | |
|--|-------------|--------------|
| Works | 3,170 | 3,170 |
| Amount transferred to the Fund for promotion of education amongst educationally backward classes. | 11,24,000 | 11,24,000 |
| Expenditure for promotion of education amongst educationally backward classes. | 11,96,651 | 11,96,651 |
| <i>Deduct</i> —Amount met from the Fund for promotion of education amongst educationally backward classes. | —11,24,330 | —11,24,330 |
| F.—CHARGES IN ENGLAND— | | |
| Leave Salaries and Deputation Pay | 8,488 | 8,488 |
| Government Scholarships | 58,980 | 58,980 |
| Other Charges | 5,269 | 5,269 |
| Total | —,76,00,859 | 16,76,00,859 |

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

Actuals for 1960-61.

| Heads. | 1 | 2 | 3 | 4 | Total. |
|---|---|-------|-------------|-----|-------------|
| | | | | | |
| | | Rs. | Rs. | Rs. | Rs. |
| F.—CIVIL ADMINISTRATION—Contd. | | | | | |
| 38—Medical— | | | | | |
| Medical Establishment .. | | .. | 34,17,974 | | 34,17,974 |
| Hospital and Dispensaries .. | | .. | 1,58,99,529 | | 1,58,99,529 |
| Grants for Medical purposes .. | | .. | 9,68,074 | | 9,68,074 |
| Medical Colleges and Schools .. | | 4,760 | 18,25,765 | | 18,30,525 |
| Mental Hospital .. | | .. | 12,58,149 | | 12,58,149 |
| Chemical Examiner .. | | .. | 92,424 | | 92,424 |
| Provincialisation of Sedar and Subdivisional Hospitals. | | .. | 57,91,899 | | 57,91,899 |
| Works .. | | .. | 44,751 | | 44,751 |
| Employees State Insurance Schemes | | .. | 2,28,888 | | 2,28,888 |
| Miscellaneous .. | | .. | 2,91,790 | | 2,91,790 |
| Suspense .. | | .. | 46,93,975 | | 46,93,975 |
| Development Schemes .. | | 750 | 3,09,48,483 | | 3,09,49,233 |

| | | | |
|--|----|-------------|-------------|
| Charges in England— | | | |
| Leave Salaries and Deputation Pay | .. | 4,439 | 4,439 |
| Contribution to the Bureau of Hygiene, etc. | .. | 120 | 120 |
| Other Charges | .. | 4,949 | 4,949 |
| Total | .. | 6,72,71,209 | 6,72,76,719 |
| <hr/> | | | |
| 39—Public Health— | | | |
| Public Health Establishment | .. | 25,13,293 | 25,12,293 |
| Grants for Public Health purposes | .. | 1,50,604 | 1,50,604 |
| Expenses in connection with epidemic diseases. | .. | 10,65,656 | 10,65,656 |
| Bacteriological Laboratories | .. | 2,91,550 | 2,91,550 |
| Pasteur Institutes | .. | 1,16,827 | 1,16,827 |
| Leprosy | .. | 1,32,531 | 1,32,531 |
| Suspense | .. | —28,42,934 | —28,42,934 |
| Works | .. | 1,07,937 | 1,07,937 |
| Development Schemes | .. | 1,93,70,463 | 1,93,70,463 |
| Charges in England— | | | |
| Contribution to Bureau of Hygiene | .. | 120 | 120 |
| Total | .. | 2,09,06,047 | 2,09,06,047 |

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

Actuals for 1960-61.

| Heads. | Charged. | | Voted. | | Total. |
|---|----------|------------|-------------|-------------|--------|
| | 1 | 2 | 3 | 4 | |
| | | | | | |
| | | Rs. | Rs. | Rs. | |
| F.—CIVIL ADMINISTRATION—<i>Contd.</i> | | | | | |
| 40—Agriculture— | | | | | |
| Direction .. | .. | .. | 4,64,581 | 4,64,581 | |
| Superintendence .. | .. | .. | 40,80,752 | 40,80,752 | |
| Experimental Farms .. | .. | .. | 4,21,481 | 4,21,481 | |
| Agricultural Demonstration and Propaganda including public exhibitions and fairs. | .. | .. | 8,84,383 | 8,84,383 | |
| Agricultural Experiments and Research. | .. | .. | 15,32,949 | 15,32,949 | |
| Agricultural Education .. | .. | .. | 88,732 | 88,732 | |
| Botanical and other Public Gardens | .. | .. | 5,40,679 | 5,40,679 | |
| Agricultural Development .. | .. | .. | 2,82,507 | 2,82,507 | |
| Grants-in-aid, contributions, etc. | .. | .. | 34,782 | 34,782 | |
| Fisheries .. | .. | .. | 22,71,814 | 22,71,814 | |
| Development Schemes .. | .. | .. | 3,48,87,665 | 3,48,87,776 | |
| | .. | III | | | |

Charges in England—

| Contribution to the Bureau of Hygiene, etc. | .. | 93 | 93 |
|---|-----|-------------|-------------|
| Total | 111 | 4,54,90,418 | 4,54,90,529 |
| 41—Animal Husbandry— | | | |
| Superintendence | .. | 8,22,294 | 8,22,294 |
| Veterinary Education and Research | .. | 12,82,562 | 12,82,562 |
| Subordinate Establishment | .. | 3,80,926 | 3,80,926 |
| Hospitals and dispensaries | .. | 11,44,175 | 11,44,175 |
| Prizes | .. | 974 | 974 |
| Other Charges | .. | 94,395 | 94,395 |
| Development Schemes | .. | 44,95,955 | 44,95,955 |
| Total | .. | 82,21,281 | 82,21,281 |

42—Co-operation—

| | | | |
|--|----|-----------|-----------|
| Superintendence | .. | 21,13,845 | 21,13,845 |
| Other Charges | .. | 1,01,986 | 1,01,986 |
| Transfer to the State Agricultural Credit Relief and Guarantee Fund. | .. | 1,00,000 | 1,00,000 |
| Transfer to the State Co-operative Development Fund. | .. | 92,070 | 92,070 |
| Development Schemes | .. | 18,20,075 | 18,20,075 |
| Total | .. | 42,27,976 | 42,27,976 |

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

Actuals for 1960-61.

| Heads. | 1 | 2 | 3 | 4 | Total. |
|---------------------------------------|----|-----|-------------|-------------|--------|
| | | Rs. | Rs. | Rs. | |
| 3.—CIVIL ADMINISTRATION—Contd. | | | | | |
| 43—Industries and Supplies— | | | | | |
| Industries | .. | 790 | 72,85,076 | 72,85,866 | |
| Cottage Industries | .. | .. | 16,52,325 | 16,52,325 | |
| Salt | .. | .. | 4,556 * | 4,556 | |
| Cinchona Plantations | .. | .. | 30,75,868 | 30,75,868 | |
| Development Schemes | .. | .. | 1,21,81,122 | 1,21,81,122 | |
| Works | .. | .. | 93,051 | 93,051 | |
| Charges in England— | | | | | |
| Leave salaries and deputation pay | .. | .. | 1,724 | 1,724 | |
| Other Charges | .. | .. | 1,301 | 1,301 | |
| Stores | .. | .. | 18 | 18 | |
| Total | .. | 790 | 2,42,95,041 | 2,42,95,831 | |
| 47—Miscellaneous Departments— | | | | | |
| Labour and Emigration— | | | | | |
| Factories | .. | .. | 3,72,823 | 3,72,823 | |

| | | | |
|--|-------------|-------------|-------|
| Labour | 6,97,515 | 6,97,515 | |
| <i>Inspection and Tests—</i> | | | |
| Inspectors of Steam Boilers .. | 2,44,964 | 2,44,964 | |
| <i>Statistics—</i> | | | |
| State Statistics | 86,215 | 86,215 | |
| <i>Miscellaneous—</i> | | | |
| Preservation and Translation of ancient manuscripts. | 6,700 | 6,700 | .. |
| Administration of Indian Partner- ship Act, 1932. | 20,711 | 20,711 | .. |
| Administration of Bengal Money Lenders Act, 1940. | 14,385 | 14,385 | .. |
| Controller of Rents | 4,10,489 | 4,10,489 | .. |
| Suspense | 5,01,393 | 5,01,393 | .. |
| Miscellaneous | 42,60,234 | 42,60,234 | .. |
| Fire Services | 37,22,386 | 37,22,386 | 3,100 |
| Welfare of Scheduled Tribes, Castes and other Backward Classes. | 2,94,787 | 2,94,787 | .. |
| Development Schemes | 1,11,64,522 | 1,11,64,694 | 172 |
| Works | 2,65,872 | 2,65,872 | .. |
| Total | 2,20,62,996 | 2,20,66,268 | 3,272 |

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

Actuals for 1960-61.

| Heads. | Actuals for 1960-61. | | | |
|---|----------------------|----------|----------|--|
| | Charged. | Voted | Total. | |
| I | 2 | 3 | 4 | |
| | Rs. | Rs. | Rs. | |
| H—CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS. | | | | |
| 50—Civil Works— | | | | |
| <i>Original Works—Buildings—</i> | | | | |
| Land Revenue .. | .. | 1,894 | 1,894 | |
| State Excise Duties .. | .. | 6,098 | 6,098 | |
| Registration .. | .. | 22,345 | 22,345 | |
| Other Taxes and Duties .. | .. | 5,638 | 5,638 | |
| General Administration .. | 96,003 | 2,72,044 | 3,68,045 | |
| Administration of Justice .. | .. | 1,43,444 | 1,43,444 | |
| Jails .. | .. | 49,795 | 49,795 | |
| Police .. | .. | 1,20,506 | 1,20,506 | |
| Education.. | .. | 58,447 | 58,447 | |
| Medical .. | .. | 91,699 | 91,699 | |
| Agriculture .. | .. | 36,211 | 36,211 | |

| | | |
|---------------------------------------|------------------|-----------|
| Co-operation | 4,228 | 4,228 |
| Animal Husbandry | 3,870 | 3,870 |
| Industries and Supplies | 6,210 | 6,210 |
| Civil Works | 29,972 | 29,972 |
| Stationery and Printing | 5,746 | 5,746 |
| Miscellaneous Departments | 21,187 | 21,187 |
| Original Works—Communications | 64,72,132 | 64,72,132 |
| Original Works—Miscellaneous | —83 | —83 |
| <i>Repairs—Buildings—</i> | | |
| Land Revenue | 1,07,049 | 1,07,049 |
| State Excise | 32,190 | 32,190 |
| Registration | 54,901 | 54,901 |
| Other taxes and Duties | 14,549 | 14,549 |
| General Administration | 17,78,124 | 30,70,249 |
| Administration of Justice | 5,38,066 | 5,38,066 |
| Jails | 9,18,958 | 9,18,958 |
| Police | 19,67,123 | 19,67,123 |
| Ports and Pilotage | 4,162 | 4,162 |
| Education | 11,65,545 | 11,65,545 |
| Medical | 19,68,290 | 19,68,290 |
| Public Health | 23,332 | 23,332 |
| Agriculture | 1,26,376 | 1,26,376 |
| Animal Husbandry ¹ | -1,35,740 | 1,35,740 |
| | 12,92,125 | |

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*concl.*

Accounts for 1960-61.

| Heads. | Accounts for 1960-61. | | Total |
|---|-----------------------|-------------|-------------|
| | Charged. | Voted. | |
| 1 | 3 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| H.—CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS— <i>concl.</i> | | | |
| 50.—Civil Works— <i>concl.</i> | | | |
| Repairs—Buildings— <i>concl.</i> | | | |
| Co-operative | .. | 908 | 908 |
| Industries | .. | 1,53,536 | 1,53,536 |
| Civil Works | .. | 6,90,742 | 6,90,742 |
| Stationery and Printing | .. | 80,039 | 80,039 |
| Miscellaneous Departments | .. | 10,23,546 | 10,23,546 |
| Communications | 241 | 1,12,64,617 | 1,12,64,858 |
| Miscellaneous | .. | 17,673 | 17,673 |
| Establishment | 1,12,456 | 45,58,404 | 46,70,860 |
| Tools and Plant | 4,368 | 11,19,036 | 11,23,404 |
| Grants-in-aid | 4,60,000 | 13,27,290 | 17,87,290 |
| Suspense | 8,389 | —51,67,864 | —51,79,045 |
| Development Schemes | .. | 1,42,60,869 | 1,42,60,869 |

| | | | |
|--|-----------|--------------|-------------|
| <i>Deduct</i> —Amount met from sub-ventions from Central Road Fund. | | —12,12,986 | —12,12,986 |
| Total .. | | 19,13,537 | 4,62,05,189 |
| 51A—Interest on Capital outlay on Multipurpose River Schemes— | | | |
| Kansabati Reservoir Project .. | 17,52,953 | .. | 17,52,953 |
| Mayurakshi Reservoir Project .. | 64,68,628 | .. | 64,68,628 |
| Total .. | 82,21,581 | .. | 82,21,581 |
| 51 B—Other Revenue Expenditure connected with Multipurpose River Schemes— | | | |
| MAYURAKSHI RESERVOIR PROJECT | | | |
| <i>Barrage and Irrigation—</i> | | | |
| Maintenance and Repairs .. | .. | 16,75,900 | 16,75,900 |
| Establishment .. | .. | 14,02,212(a) | 14,02,212 |
| Tools and Plant .. | .. | 1,56,431 | 1,56,431 |
| Suspense .. | .. | 25,569 | 25,569 |
| Total .. | .. | 31,60,112 | 31,60,112 |

(a) Includes Rs. 2,04,261 on account of Hydroelectric installation.

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

| Heads. | Actuals for 1960-61. | | | |
|---|----------------------|-------------|-------------|--|
| | Charged. | Voted. | Total. | |
| 1 | 2 | 3 | 4 | |
| | Rs. | Rs. | Rs. | |
| J.—MISCELLANEOUS— | | | | |
| 54—Famine— | | | | |
| A—FAMINE RELIEF— | | | | |
| Salaries and Establishment .. | | 50,11,828 | 50,11,828 | |
| Gratuitious Relief .. | | 3,23,32,193 | 3,23,32,193 | |
| Miscellaneous .. | | 3,60,20,281 | 3,60,20,281 | |
| Rehabilitation Programme .. | | 18,71,750 | 18,71,750 | |
| Works .. | | 3,89,793 | 3,89,793 | |
| <i>Deduct</i> —Amount transferred from the West Bengal Famine Insurance Fund. | | —80,00,000 | —80,00,000 | |
| B—TRANSFER TO WEST BENGAL | | | | |
| Famine Insurance Fund .. | | 80,00,000 | 80,00,000 | |
| Total .. | | 7,56,25,845 | 7,56,25,845 | |

54B—Privy Purses and Allowances of Indian Rulers—

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

| | | |
|--|-----------------|-----------------|
| I—Integrated States | 1,54,758 | 1,54,758 |
| <i>Charges in England—</i> | | |
| Allowances for Relatives of the Ruler of Cooh Behar. | 18,000 | 18,000 |
| Total | 1,72,758 | 1,72,758 |

55—Superannuation Allowances and Pensions—

| | | | |
|--|-----------------|-------------------|--------------------|
| Superannuation and retired Allowances. | 2,05,686 | 1,25,67,801 | 1,27,73,487 |
| Compassionate Allowances | .. | 49,307 | 49,307 |
| Gratuities | .. | 28,90,915 | 28,90,915 |
| Pensions for distinguished and meritorious services. | .. | 19,092 | 19,092 |
| Allowances and gratuities to Political sufferers, their families and institutions. | .. | 3,93,075 | 3,93,075 |
| Donations to Provident Funds | .. | 1,65,819 | 1,65,819 |
| Equated payments on account of Capital Outlay on Sterling Pensions to the Government of India. | .. | 2,92,340 | 2,92,340 |
| <i>Charges in England—</i> | | | |
| Indian Civil Service | .. | 4,920 | 4,920 |
| Other Civil Services in India | .. | 65,216 | 65,216 |
| Compassionate Allowances | .. | 1,750 | 1,750 |
| <i>Deduct—</i> Pensionary charges transferred to Commercial Departments and concerns. | .. | -3,04,376 | -3,04,376 |
| Total | 2,05,686 | 161,16,869 | 1,63,21,645 |

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

Actuals for 1960-61.

| Heads. | Charged. | Voted. | Total. |
|--|----------|-----------|-----------|
| 1 | 3 | 3 | 4 |
| J.—MISCELLANEOUS— <i>concl'd.</i> | Rs. | . | Rs. |
| 56—Stationery and Printing— | | | |
| 1—STATIONERY— | | | |
| Stationery Offices and Stores .. | .. | 2,35,658 | 2,35,658 |
| Purchase of Stationery Stores .. | .. | 41,47,445 | 41,47,445 |
| Stationery supplied by other Governments. | .. | 727 | 727 |
| Discount on plain paper used with stamps. | .. | 14,136 | 14,136 |
| Purchase of plain paper used with stamps. | .. | 63,900 | 63,900 |
| Deduct—Value of Stationery supplied to other Governments and Paying Departments. | .. | -7,59,620 | -7,59,620 |
| 11—PRINTING— | | | |
| Government Presses .. | .. | 41,33,367 | 41,33,367 |
| Printing at Private Presses .. | .. | 19,494 | 19,494 |
| Cost of printing work done by other Governments. | .. | 10,964 | 10,964 |
| Total .. | .. | 78,66,131 | 78,66,131 |

57—Miscellaneous—

| | | | |
|---|----------|-------------|-------------|
| Donations for charitable purposes | .. | 4,30,854 | 4,30,854 |
| Special Commissions of Enquiry .. | .. | 561 | 561 |
| Petty Establishment .. | .. | 1,6,75,667 | 1,6,75,667 |
| Irrecoverable temporary loans and advances written-off. | .. | 2,172 | 2,172 |
| Rents, rates, and taxes .. | .. | 1,25,491 | 1,25,491 |
| Grants-in-aid, Contributions, etc. | 8,30,183 | 1,99,94,428 | 2,08,24,611 |
| Expenditure on account of State Prisoners and detenus | .. | 93 | 93 |
| Employment Exchanges and Resettlement. | .. | 2,11,650 | 2,11,650 |
| Expenditure on displaced persons and minorities. | 4,018 | 2,22,35,039 | 2,22,39,057 |
| Miscellaneous and unforeseen charges | 89,181 | 1,16,37,621 | 1,16,57,802 |
| Development Schemes .. | .. | 91,38,273 | 91,38,273 |
| Loss or gain by Exchange .. | .. | 7,919 | 7,919 |
| Total .. | 8,64,382 | 6,54,59,768 | 6,68,14,150 |

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

| Heds. | Actuals for 1960-61. | | |
|---|----------------------|--------------------|--------------------|
| | Charged. | Voted. | Total. |
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| M.—EXTRAORDINARY ITEMS— | | | |
| 63—Extraordinary Charges— | | | |
| <i>Charges in India—</i> | | | |
| Charges incurred as a direct result of War— | | | |
| Extra Police Force | | 30,46,082 | 30,46,082 |
| Food | 6,244 | 1,77,38,388 | 1,77,44,630 |
| Loss on sale of subsidised food | .. | 245 | 245 |
| Total | 6,244 | 2,07,84,713 | 2,07,90,957 |

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

Development Schemes—

A—COMMUNITY DEVELOPMENT PROJECTS—

| | | |
|---|-----------|-----------|
| Supervision | 3,09,579 | 3,09,579 |
| Project Headquarters .. . | 46,99,498 | 46,99,498 |
| Animal Husbandry and Agricultural Extension, .. . | 9,82,093 | 9,82,093 |
| Health and Rural Sanitation .. . | 11,76,655 | 11,76,655 |
| Education | 13,18,654 | 13,18,654 |
| Social Education | 10,54,904 | 10,54,904 |
| Communication | 24,12,086 | 24,12,086 |
| Rural Arts, Crafts and Industries .. . | 21,42,086 | 21,42,086 |
| Suspense | —6,49,748 | —6,49,748 |

B—NATIONAL EXTENSION SERVICE—

| | | |
|---|-----------|-----------|
| Block Headquarters | 65,797 | 65,797 |
| Irrigation | 83,351 | 83,351 |
| Rural Arts, Crafts and Industries .. . | 24,114 | 24,114 |
| Recurring expenditure on Personnel retained on National Extension Service Pattern. .. . | 59,43,552 | 59,43,552 |

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

Actuals for 1960-61.

| Heads. | Charged. | | Voted. | | Total. |
|---|----------|--------------------|--------------------|-----|--------------------|
| | Rs. | Rs. | Rs. | Rs. | |
| 1 | 3 | 3 | 4 | | |
| | Rs. | Rs. | Rs. | Rs. | |
| M.—Extraordinary Items—Concld. | | | | | |
| 63-B.—Community Development Projects, National Extension Service and Local Development Works—Concld. | | | | | |
| C—Local Development Works— | | | | | |
| District Establishment .. | .. | 3,11,044 | 3,11,044 | | 3,11,044 |
| Water Supply .. | .. | 8,47,051 | 8,47,051 | | 8,47,051 |
| Roads and Buildings including small bridges and culverts. | .. | 11,35,718 | 11,35,718 | | 11,35,718 |
| Other Miscellaneous Schemes .. | .. | 838 | 838 | | 838 |
| Total .. | .. | 2,18,58,252 | 2,18,58,252 | | 2,18,58,252 |
| 64C—Preparation Payments— | | | | | |
| Claims passed by the Application Committee. | .. | 3,60,118 | 3,60,118 | | 3,60,118 |
| Total .. | .. | 3,60,118 | 3,60,118 | | 3,60,118 |

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

65—Payment of compensation to land-holders, etc., on the abolition of the Zamindari System—

| | | | |
|--------------|----|----|-------------|
| Compensation | .. | .. | 1,44,73,877 |
| Total | .. | .. | 1,44,73,877 |

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

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

A—Irrigation works (unproductive)—

| | | | | |
|----------------------------|----|----|--------|--------|
| Extraordinary Replacements | .. | .. | 47,971 | 47,971 |
| Establishment | .. | .. | 17,217 | 17,217 |
| Tools and Plant | .. | .. | 2,580 | 2,580 |
| Total | .. | .. | 67,768 | 67,768 |

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

| Hoads. | Expenditure for 1960-61. | | | Total. |
|--|--------------------------|--------|-----|-----------|
| | <i>Charged.</i> | Voted. | | |
| 1 | 2 | 3 | 4 | |
| | Rs. | Rs. | Rs. | Rs. |
| 60—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—<i>contd.</i> | | | | |
| 68—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial)—<i>contd.</i> | | | | |
| B—Navigation, Embankment and Drainage Works—<i>contd.</i> | | | | |
| <i>Development Schemes—</i> | | | | |
| (2) <i>Unproductive—</i> | | | | |
| Works | 10,77,346 | | | 10,77,346 |
| Establishment | 4,17,566 | | | 4,17,566 |
| Tools and Plant | 37,438 | | | 37,438 |
| Suspense | -24,112 | | | -24,112 |
| Total | 15,08,238 | | | 15,08,238 |
| Total—B—Navigation, etc., Works | 15,08,238 | | | 15,08,238 |
| Total | 15,76,006 | | | 15,76,006 |

68A—Construction of Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—*concl'd.*

B—Navigation, Embankment and Drainage Works—

Development Schemes—

| | | |
|-----------------------------------|-----------|-----------|
| Works | 52,23,464 | 52,23,464 |
| Establishment | 9,87,056 | 9,87,056 |
| Tools and Plant | 1,97,417 | 1,97,417 |
| Total—B—Navigation, etc., Works.. | 64,07,937 | 64,07,937 |
| Total | 64,07,937 | 64,07,937 |

FF.—Civil Administration—Capital Accounts outside the Revenue Account—

71—Capital Outlay on Schemes of Agricultural Improvement and Research—

Jute Seed Multiplication Farm, Bhajanghat.

Development Schemes—

| | | |
|---|-----------|-----------|
| Sisal Plantation at Rajnager | 1,24,525 | 1,24,525 |
| Agricultural Marketing Co-operative Society. | 1,87,500 | 1,87,500 |
| Establishment of 100 Seed Farms | 8,48,015 | 8,48,015 |
| Extension of Hatwara farm in Purulia District. | 55,913 | 55,913 |
| <i>Debit</i> —Receipts and Recoveries on Capital Account. | —2,48,646 | —2,48,646 |
| Total | 10,90,047 | 10,90,047 |

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

FINANCE ACCOUNTS, GOVERNMENT OF WEST BENGAL.

| Heads. | Expenditure for 1960-61. | | | |
|--|--------------------------|-------------|-------------|--------|
| | Charged. | Voted. | | Total. |
| 1 | 2 | 3 | 4 | |
| | Ra. | Ra. | Ra. | |
| FF.—Civil Administration—Capital Accounts outside the Revenue Account—Concid. | | | | |
| 72.—Capital Outlay on Industrial Development— | | | | |
| Investments in Government Commercial undertakings— | | | | |
| Development of Salt Production .. | .. | 10,684 | 10,684 | |
| Acquisition of Land by the State Government for the Establishment of a Telephone Cable Factory at Mihijam. | 5,144 | .. | 5,144 | |
| Establishment of a prototype machine tools factory at Howrah. | .. | 1,41,444 | 1,41,444 | |
| <i>Development Schemes—</i> | | | | |
| Investment in share of Kalyani Spinning Mill. | .. | 1,05,00,000 | 1,05,00,000 | |
| Industrial Estate at Kalyani .. | .. | 6,52,629 | 6,52,629 | |
| Industrial Estate at Barupur .. | .. | 11,481 | 11,481 | |
| Schemes for Industrial Centres .. | .. | 6,10,825 | 6,10,825 | |
| Organisation of Silk Reelers, Co-operative. | .. | 70,195 | 70,195 | |

| | | |
|---|------------|------------|
| Industrial Estate at Howrah .. | 7,12,668 | 7,12,668 |
| Contribution to the share capital of State Warehousing Corporation. | 2,00,000 | 2,00,000 |
| Industrial Estate at Saktigarh .. | 3,04,982 | 3,04,982 |
| Scheme for setting up of three Spinning Mills. | 2,05,261 | 2,05,261 |
| Industrial Estate at Siliguri .. | 1,23,817 | 1,23,817 |
| Deduct—Receipts and Recoveries on Capital Account. | —66,62,044 | —66,62,044 |
| Total .. | 68,81,462 | 68,86,906 |
| 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— | | |
| <i>Mayurakshi Reservoir Project—</i> | | |
| Messanjore Dam—Works .. | 76,519 | 76,519 |
| Establishment .. | 78,279 | 78,279 |
| Suspense .. | 3,63,988 | 3,63,988 |
| Deduct—Receipts and Recoveries on Capital Account. | —913 | —913 |
| Total .. | 5,17,873 | 5,17,873 |
| Hydro Electric Installation. | | |
| Works .. | 2,510 | 2,510 |
| Deduct—Receipts and Recoveries on Capital Account. | —16 | —16 |
| Total .. | 2,494 | 2,494 |

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

| Heads. | Expenditure for 1960-61. | | | Total. |
|---|--------------------------|------------|-----|------------|
| | Charged. | Voted. | | |
| 1 | 2 | 3 | 4 | |
| | Rs. | Rs. | Rs. | Rs. |
| HH.—Capital Account on Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements outside the Revenue Account— <i>Contd.</i> | | | | |
| 80-A—Capital Outlay on Multipurpose River Scheme— <i>Contd.</i> | | | | |
| <i>Mayurakshi Reservoir Project—concl.</i> | | | | |
| Reclamation and Resettlement under the Administrator, Mayurakshi Reservoir Project— | .. | — 21,591 | | — 21,591 |
| Works | .. | — 2,34,096 | | — 2,34,096 |
| <i>Deduct—Receipts and Recoveries on Capital Account.</i> | | | | |
| Total | .. | — 2,55,687 | | — 2,55,687 |

| | | | | |
|---|---|-------------|-------------|--|
| 7 | Barrage and Irrigation— | | | |
| | Works | 6,81,647 | 6,81,647 | |
| | Tools and Plant | -4,755 | -4,755 | |
| | Establishment | 78,279 | 78,279 | |
| | Suspense | -59,187 | -59,187 | |
| | <i>Deduct</i> —Receipts and Recoveries on Capital Account. | -82,481 | -82,481 | |
| | Total | 6,13,603 | 6,13,603 | |
| | Total—Mayurakshi, etc. | 9,78,183 | 8,78,183 | |
| | <i>Kansabati Reservoir Project</i> — | | | |
| | Works | 1,36,11,239 | 1,36,11,239 | |
| | Establishment | 11,25,359 | 11,25,359 | |
| | Tools and Plant | 1,00,337 | 1,00,337 | |
| | Suspense | 6,73,878 | 6,73,878 | |
| | <i>Deduct</i> —Receipts and Recoveries on Capital Account. | -87,919 | -87,919 | |
| | Total | 1,56,22,894 | 1,56,22,894 | |
| | Total—Kansabati, etc. | 1,56,22,894 | 1,56,22,894 | |

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

| Heads. | Expenditure for 1960-61. | | |
|--|--------------------------|-------------|--------------|
| | Charged. | Voted. | Total. |
| 1 | | 31 | 4 |
| | Rs. | Rs. | Rs. |
| HH—Capital Account of Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements outside the Revenue Account— <i>concl.</i> | | | |
| 80-A—Capital Outlay on Multipurpose River Scheme— <i>Concl.</i> | | | |
| <i>Damodar Valley Project—</i> | | | |
| I—Advance to Damodar Valley Corporation— | | | |
| Amount Advanced | 2,60,36,000 | | 2,60,36,000 |
| <i>Deduct—</i> Government share of the Capital Outlay on the Damodar Valley Project. | —3,23,47,553 | | —3,23,47,553 |
| II—Government share of the Capital Outlay on the Damodar Valley Project. | | 3,23,47,553 | 3,23,47,553 |
| Total—Damodar Valley, etc. | | 2,60,36,000 | 2,60,36,000 |
| Total—80A—Capital Outlay on Multipurpose, etc. | | 4,25,37,077 | 4,25,37,077 |

31—Capital Account of Civil Works
outside the Revenue Account—

| | | |
|---|-------------|-------------|
| Original Works—Buildings .. | 55,91,804 | 55,91,804 |
| Original Works—Communications | 2,67,07,916 | 2,67,07,916 |
| Original Works—Miscellaneous .. | — 15,983 | — 15,983 |
| Establishment | 28,57,543 | 28,57,543 |
| Tools and Plant | 21,77,301 | 21,77,301 |
| Suspense | — 4,41,087 | — 4,40,807 |
| Development Schemes .. | 2,83,32,093 | 2,83,32,093 |
| Deduct—Receipts and Recoveries on Capital Account. | — 7,39,919 | — 7,39,919 |
| Total .. | 6,44,69,668 | 6,44,69,948 |

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

| Heads. | Expenditure for 1960-61. | | | |
|---|--------------------------|-------------|-------------|--|
| | Charged. | Voted. | Total. | |
| 1 | 2 | 3 | 4 | |
| | Rs. | Rs. | Rs. | |
| JJ—Miscellaneous Capital Account outside the Revenue Account— | | | | |
| 82—Capital Account of other Works outside the Revenue Account— | | | | |
| <i>Development Schemes—</i> | | | | |
| Kanchrapara Area Development Scheme | .. | 19,76,593 | 19,76,593 | |
| Salt Lake Reclamation Scheme .. | .. | 35,40,387 | 35,40,387 | |
| Development and Administration of Industries at Durgapur. | .. | 6,76,67,739 | 6,76,67,739 | |
| Greater Calcutta Milk Supply Scheme. | .. | 72,54,565 | 72,54,565 | |
| Housing Schemes .. | .. | 83,93,218 | 83,93,218 | |
| Other Schemes .. | .. | 50,33,957 | 50,33,957 | |

| | | | |
|---|-------|--------------|--------------|
| Remodelling of Calcutta Corporation outfall from Bontola to Kuiti. | | 6,55,327 | 6,55,327 |
| Expenditure on Displaced Persons Community Development Project | 1,023 | 83,30,795 | 83,31,818 |
| Tollyganj Land Development Scheme. | .. | 13,97,628 | 13,97,628 |
| After-care Colony and occupational Centre for T. B. patients. | .. | 9,24,192 | 9,24,192 |
| Development of Digha | .. | 71,734 | 71,734 |
| Rural Health Centre .. | .. | 98,005 | 98,005 |
| Expansion and Establishment of T. B. Hospitals. | .. | 88,779 | 88,779 |
| | .. | 7,36,419 | 7,36,419 |
| Total .. | 1,023 | 10,61,69,338 | 10,61,70,361 |
| <hr/> | | | |
| 82B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account— | | | |
| Motor Transport Services .. | | 40,93,565 | 40,93,565 |
| Deduct—Receipt and recoveries on Capital Account. | .. | —3 | —3 |
| Total .. | | 40,93,562 | 40,93,562 |

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

Expenditure for 1960-61.

| Heads. | Expenditure for 1960-61. | | | Total. |
|--|--------------------------|--------------|--------------|--------|
| | Charged. | Voted. | | |
| 1 | | | | |
| 2 | | 3 | 4 | |
| <i>Re.</i> | | <i>Re.</i> | <i>Re.</i> | |
| JJ—Miscellaneous Capital Account outside the Revenue Account—Concl'd. | 90,032 | 7,41,817 | 8,31,849 | |
| 82—Payments of Committed Value of Pensions— | .. | 19,531 | 19,531 | |
| Payments in India | | | | |
| Charges in England | | | | |
| Total | 90,032 | 7,61,348 | 8,51,380 | |
| 86A—Capital Outlay on Schemes of Government Trading— | | | | |
| A—Grain Supply Schemes | 35,709 | —1,98,21,046 | —1,97,85,337 | |
| C—Other Miscellaneous Schemes | .. | —13,21,310 | —13,21,310 | |
| Total | 35,709 | —2,11,42,356 | —2,11,06,647 | |

No. 6.—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. |
| 65.—Payment of compensation to Land-holders, etc., on the abolition of the Zamindari system. | 1,44,73,877 | 6,06,66,341 |
| 65-A.—Capital Outlay on Forests .. | .. | 13,500 |
| <hr/> | | |
| 66-A.—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial)— | | |
| A.—Irrigation Works— | | |
| (2) Unproductive— | | |
| Midnapore Canal .. | .. | 83,06,728 |
| Bakreswar Irrigation Scheme .. | .. | 7,01,390 |
| Damodar Canal | 67,768 | 1,31,34,832 |
| Total—Unproductive .. | 67,768 | 2,21,42,959 |
| Total—A.—Irrigation Works | 67,768 | 2,21,42,959 |
| <hr/> | | |
| B.—Navigation Embankment and Drainage Works— | | |
| (2) Unproductive— | | |
| Sonarpur-Arapanch Drainage Scheme, | 1,32,677 | 92,79,409 |
| Bagjolla, Ghuni-Jatragachi Drainage Scheme. | 1,19,822 | 88,81,130 |
| Other unproductive Schemes/works. | 12,55,739 | 1,40,09,770 |
| Total—B.—Navigation, etc., Works. | 15,08,238 | 3,21,70,309 |
| Total—Irrigation, Navigation, etc., Works. | 15,76,006 | 5,43,13,268 |
| Deduct—Amount met out of Revenue. | .. | —45,63,040 |
| Net amount outside the Revenue Account. | 15,76,006 | 4,97,50,228 |
| <hr/> | | |
| 66-A.—Construction of Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)— | | |
| B.—Navigation, Embankment and and Drainage Works— | | |
| Flood Protection Works in West Bengal. | 64,07,937 | 1,93,73,356 |
| Total—B.—Navigation, etc., Works. | 64,07,937 | 1,93,73,356 |
| Total .. | 64,07,937 | 1,93,73,356 |
| <hr/> | | |
| 71—Capital Outlay on Schemes of Agricultural Improvement and Research— | | |
| Establishment of seed multiplication Farms. | 9,03,928 | 32,22,180 |
| Greater Calcutta Milk Supply Scheme. | .. | 43,59,096 |
| Other Schemes/works .. | 1,86,119 | 43,46,342 |
| Total .. | 10,90,047 | 1,19,27,618 |

No. 6.—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. |
| 72.—Capital Outlay on Industrial Development—Development Programme— | | |
| Investment in share of Kalyani Spinning Mill. | 1,05,00,000 | 1,40,00,000 |
| Scheme for Industrial Centres .. | 6,10,825 | 46,29,118 |
| Industrial Estate at Kalyani .. | 6,52,629 | 34,38,926 |
| Scheme for setting up of three spinning mills. | 2,05,261 | 66,76,543 |
| West Bengal Finance Corporation .. | | 31,77,000 |
| Other Schemes/works .. | 15,79,935 | 88,07,955 |
| <i>Deduct</i> —Receipts and recoveries on Capital Account. | - 66,62,044 | - 66,68,042 |
| Total .. | 68,86,606 | 3,40,61,500 |
| Investment in shares of West Bengal Provincial Co-operative Bank Ltd. | | (b) 15,00,000 |
| Total .. | 68,86,606 | 3,55,61,500 |
| <i>Deduct</i> —Amount met from ordinary Revenue. | .. | - 15,00,000 |
| Net amount outside the Revenue Account. | 68,86,606 | 3,40,61,500 |
| 80-A.—Capital Outlay on Multipurpose River Schemes— | | |
| Mayurakshi Reservoir Project .. | 8,78,183 | 15,26,42,116 |
| Kansabati Reservoir Project .. | 1,56,22,894 | 4,90,57,418 |
| Damodar Valley Project— | | |
| I—Advances to Damodar Valley Corporation— | | |
| Amount Advanced .. | 2,60,36,000 | 81,62,39,633 |
| <i>Deduct</i> —Government share of Capital Outlay on Damodar Valley Project. | - 3,23,47,553 | - 81,33,29,959 |
| II—Government share of the Capital Outlay on the Damodar Valley Project. | 3,23,47,553 | 81,33,29,959 |
| Total .. | 4,25,37,077 | 1,01,79,39,167 |

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

No. 6.—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. |
| 81.—Capital Account of Civil Works outside the Revenue Account. | 6,44,69,948 | 45,73,04,015 |
| <hr/> | | |
| 81-A.—Capital Outlay on Electricity Schemes— | | |
| II—Thermo-Electric Schemes— | | |
| Development Schemes— | | |
| North Calcutta Rural Electrifi- cation Scheme. | .. | 1,10,08,696 |
| Diesel Electric Pool .. | .. | 4,90,505 |
| Cooch Behar and Dinahata Elec- tric Extension. | .. | 4,44,567 |
| Scheme for expansion of power to Urban and Rural Areas. | .. | 8,69,507 |
| Total .. | .. | 1,28,13,275 |
| <hr/> | | |
| I—Hydro-Electric Schemes— | | |
| Acquisition of Kurseong and Sili- guri Electric Supply. | .. | 6,23,020 |
| II—Theromo—Electric Schemes— | | |
| 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 Schemes to Gouripur Electric Supply Co. Ltd. | .. | 5,61,717 |
| Power Supply Scheme to Rani- gunj 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. | .. | 4,06,242 |
| Acquisition of Santiniketan Electric Supply. | .. | 34,697 |
| Acquisition of Burdwan Electric Supply. | .. | 34 |
| Total .. | .. | 33,33,256 |
| Grand Total .. | .. | (c) 1,61,46,531 |
| <hr/> | | |
| <i>Deduct—Amount met from ordi- nary Revenue.</i> | .. | —33,33,256 |
| Net Amount outside the Revenue Account. | | 1,28,13,275 |

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

No. 6.—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. |
| 82.—Capital Account of other Works Outside the Revenue Account. | | |
| Kanchrapara Area Development Scheme. | 19,76,593 | 2,20,82,145 |
| Development and Administration of Industries at Durgapur. | 6,76,67,730 | 19,51,51,368 |
| Tollyganj Land Development Scheme. | 9,24,192 | 35,61,557 |
| Housing Schemes | 83,93,218 | 3,47,75,555 |
| Other Schemes | 50,33,957 | 3,55,97,876 |
| Expenditure on Displaced Persons | 83,31,818 | 11,02,45,361 |
| Community Development Project | 13,97,628 | 1,69,03,204 |
| Salt Lake Reclamation Scheme .. | 35,40,387 | 38,71,868 |
| Greater Calcutta Milk Supply Scheme. | 72,54,565 | 1,61,38,498 |
| Expansion and Establishment of T.B. Hospitals. | 7,36,419 | 52,73,655 |
| Other Schemes/works .. | 9,13,845 | 39,05,889 |
| Total .. | 10,61,70,361 | 44,75,06,976 |

No. 6.—DETAILED STATEMENT OF CAPITAL EXPENDITURE
OUTSIDE THE REVENUE ACCOUNT DURING AND TO END
OF THE YEAR.—*concl.*

| Nature of Expenditure. | Expenditure during the year. | Expenditure to end of the year. |
|---|------------------------------------|---------------------------------------|
| 1 | 2 | 3 |
| | Rs. | Rs. |
| 82B.—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account. | 40,93,562 | 5,87,92,780 |
| 83.—Payments of commuted value of Pensions. | 8,51,380 | 35,55,924 |
| 85A.—Capital Outlay on State Schemes of Government Trading.— | | |
| Grain Supply Scheme— | | |
| Gross Expenditure .. | 20,93,52,139 | 4,61,68,40,063 |
| <i>Deduct—Receipts and Recoveries on Capital Account.</i> | -22,91,37,476 | -4,50,57,64,266 |
| <i>Deduct—Capital Expenditure financed from Ordinary Revenues.</i> | .. | -4,80,56,239 |
| <i>Deduct—Recoveries from other Governments, Departments, etc.</i> | .. | -8,02,53,168 |
| Net Expenditure | -1,97,85,337 | -1,72,33,610 |
| Community Development Project— | | |
| Gross Expenditure .. | 1,52,166 | 57,24,478 |
| <i>Deduct—Receipts and Recoveries on Capital Account.</i> | -1,52,166 | -57,24,478 |
| Net Expenditure | .. | .. |
| Other Miscellaneous Schemes— | | |
| Gross Expenditure .. | -12,61,535 | 24,19,65,062 |
| <i>Deduct—Receipts and Recoveries on Capital Account.</i> | -59,775 | -26,07,67,390 |
| Net Expenditure | -13,21,310 | -1,88,02,328 |
| Construction of Boats Scheme— | | |
| Gross Expenditure .. | .. | 5,902 |
| Net Expenditure | .. | 5,902 |
| Total | -2,11,06,647 | -3,60,30,036 |
| Grand Total | 22,74,50,154 | 2,13,76,74,644 |

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.

No. 7.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1960-61 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—

| (In crores of rupees.) | | | |
|--|------------------------|------------------------|---|
| 1 | On 31st March 1960. | On 31st March 1961. | Increase (+) Decrease (-) in the year ended 31st March 1961. |
| | Rs. | Rs. | Rs. |
| CAPITAL EXPENDITURE— | | | |
| Commercial Departments— | | | |
| Irrigation | 5,27 | 5,43 | (+)16 |
| Industrial Development Programme | (a)2,87 | 3,56 | (+)69 |
| Multipurpose River Schemes .. | 97,54 | 1,01,79 | (+)4,25 |
| Road and Water Transport Scheme .. | 5,47 | 5,88 | (+)41 |
| Electricity Schemes | (b)1,62 | 1,62 | .... |
| Total—Commercial Departments .. | 1,12,77 | 1,18,28 | (+)5,51 |
| Other Departments :— | | | |
| Other Accounts | 79,19 | 96,43 | (+)17,24 |
| Total—Other Departments .. | 79,19 | 96,43 | (+)17,24 |
| Total—Capital Expenditure .. | 1,91,96 | 2,14,71 | (+)22,75 |
| Loans and Advances by State Governments— | | | |
| Loans to Local Funds, Private Parties, etc. | 60,31 | 67,62 | (+)7,31 |
| Loans to Government Servants .. | 7 | 7 | .... |
| Total—Loans and Advances by State Governments. | 60,38 | 67,69 | (+)7,31 |
| Total—Capital and other expenditure .. | 2,52,34 | 2,82,40 | (+)30,06 |
| <i>Deduct—Contribution from Revenues, Development Funds, Reserve Funds, etc. and Contingency Fund for capital expenditure.</i> | - 93 | - 93 | .... |
| Net capital and other expenditure (outside the Revenue Account). | 2,51,41 | (c) 2,81,47 | (c) (+)30,06 |

(a) Includes progressive expenditure of Rs. 15,00,000 pertaining to the Major head "48A—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. 7.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1960-61 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl'd.*

| (In crores of rupees.) | | | |
|--|------------------------|------------------------|---|
| 1 | On 31st March 1960. | On 31st March 1961. | Increase (+) Decrease (-) in the year ended 31st March 1961. |
| | Rs. | Rs. | Rs. |
| PRINCIPAL SOURCES OF FUNDS— | | | |
| Permanent Debt—Nominal Value .. | 34,86 | 41,91 | (+)7,05 |
| Loans from the Central Government | 2,36,12 | 2,55,98 | (+)19,86 |
| Other Loans | 1,99 | 3,63 | (+)1,64 |
| Unfunded debt | 9,26, | 10,20 | (+)94 |
| Total—Outstanding Debt .. | 2,82,23 | 3,11,72 | (+)29,49 |
| Contingency Fund | 500 | 500 | .... |
| Sinking Funds and Reserve Funds | 10,77 | 13,06 | (+)2,29 |
| Net balance under Deposits, Advances, etc., other than those shown separately. | 17,06 | 21,27 | (+)4,21 |
| Remittances | (-)4,42 | (-)6,62 | (-)2,20 |
| Total—Debt and other obligations | 3,10,64 | 3,44,43 | (+)33,79 |
| <i>Deduct—Cash Balance ..</i> | <i>2,29</i> | <i>2,21</i> | <i>(-)8</i> |
| <i>Deduct—Investments ..</i> | <i>26,67</i> | <i>33,48</i> | <i>(+)6,81</i> |
| Net Provision of Funds .. | 2,81,68 | (e) 3,08,74 | (e) (+)27,06 |

(e) The differences between the net capital and other expenditure and the net provision of fund, both to-date and during 1960-61 are due to progressive revenue deficit in the case of former and revenue surplus in the case of latter.

**B.—Accounts of Debt, Deposit and Remittance
heads and of the Contingency Fund—
Review of Balances**

Part I.—Review

**ACCOUNTS OF DEBT, DEPOSIT AND REMITTANCE HEADS AND OF THE
CONTINGENCY FUND REVIEW OF BALANCES.**

I—REVIEW

A progressive record of the transactions and balances under "Debt., Deposit, Remittance heads and Contingency Fund is given in this section. The following is a Summary of the position as on 31st March, 1961 :—

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. |
| 2,41,04,72,323 | A to M, and Part of Sec. S | Government Account | .. |
| CONSOLIDATED FUND | | | |
| | N | .. Public Debt | 3,01,52,32,909 |
| 67,69,96,975 | P | .. Loans and Advances by State Governments. | .. |
| CONTINGENCY FUND | | | |
| | | Contingency Fund | 4,99,90,164 |
| PUBLIC ACCOUNT | | | |
| | R | .. Unfunded Debt | 10,19,20,023 |
| | S | .. Deposits and Advances— | |
| | | (i) Deposits bearing interest .. | 59,74,658 |
| | | (ii) Deposits not bearing interest gross balance. .. | 33,43,04,618 |
| 6,27,31,004 | .... | Investments | .. |
| 3,18,84,754 | .... | (iii) Advances not bearing in- terest. .. | .. |
| | | (iv) Suspense | .. |
| 27,20,85,898 | .... | Investments | .. |
| | | Other Items (Net) | 3,50,52,809 |
| | T | Remittances— | |
| 6,89,60,609 | .... | I Remittances within India | 26,94,793 |
| 2,20,88,411 | W | Cash Balance (closing.) | .. |
| 3,54,51,69,974 | | Total .. | 3,54,51,69,974 |

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

2. Subject to the remarks in paragraph 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. They have been accepted as correct by the responsible officers concerned where necessary. The debits and credits during the year to the various Reserve Funds and Deposit Accounts of Grants, etc., were for amounts authorised by the relevant Acts or Rules of the Funds or Accounts, and there were no diversions for purposes other than those for which the Funds were constituted or the grants were made.

3. A summary of receipts, disbursements and balances under Debt,—Deposit, Remittances and Contingency Fund is given in Statement No. I of Part B-II Accounts.

In a number of cases, there are unreconciled differences in the closing balance as reported in this account 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 II 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. In the following illustrative cases the acceptances of balances have either been unduly delayed or the amounts involved are considerable.

| Head of Account. | No. of acceptance awaited. | Year from which acceptances are awaited. | Amount. |
|--|----------------------------|--|-----------------|
| 1 | 2 | 3 | 4 |
| Rs. | | | |
| P—Loans and Advances by the State Government. | | | |
| Loans to Local Funds, Private Parties etc. | | | |
| (1) Loans to District and other Local Fund Committee. | 1 | 1959-60 | Dr. 49,94,852 |
| (2) Agriculturists, Loan Act-XII of 1884 .. | 15 | 1947-48 | Dr. 4,87,91,784 |
| (3) Loans under the Scheme for distribution of Chemical Fertilisers. | 15 | 1958-59 | Dr. 34,84,030 |
| (4) Zamindari Embankment Advances under AC II (B.C.) of 1882. | 3 | 1958-59 | Dr. 47,46,777 |

| Head of Account. | No. of acceptance awaited. | Year from which accep- tances are awaited. | Amount. |
|--|----------------------------------|--|------------------|
| 1 | 2 | 3 | 4 |
| | | | Rs. |
| (5) Kamala Girls' School | 1 | 1958-59 | Dr. 2,15,000 |
| (6) Prasanna Dev Balika Maha Vidyalaya .. | 1 | 1958-59 | Dr. 1,24,024 |
| (7) Loans and Advances to Displaced Persons | 1 | 1948-49 | Dr. 39,97,21,715 |
| (8) Loans and Advances under Community Development Programme. | 11 | 1953-54 | Dr. 1,87,65,182 |
| (9) Loans to Government Servants— | | | |
| (i) House building Advance | 153 | 1956-57 | Dr. 4,79,270 |
| (ii) Advances for Purchase of Motor con- veyance. | 82 | 1958-59 | Dr. 2,31,360 |
| (iii) Other conveyances | 190 | 1958-59 | Dr. 20,231 |
| (iv) Other Advances | 7 | 1958-59 | Dr. 3,657 |

8—Deposits and Advances.

Part II—Deposits not bearing interest—

Deposits of Local Funds.

| | | | |
|--------------------------|----|---------|---------------|
| (1) District Funds | 15 | 1956-57 | Cr. 29,51,170 |
|--------------------------|----|---------|---------------|

Municipal Funds.

| | | | |
|--|----|---------|---------------|
| (1) Municipal Funds | 86 | 1957-58 | Cr. 40,58,071 |
| (2) Garden Reach Municipality Improvement Fund. | 1 | 1957-58 | Cr. 6,87,885 |

Education Funds.

| | | | |
|--|----|---------|-----------------|
| (1) District Primary Education Fund .. | 15 | 1956-57 | Cr. 2,05,89,560 |
|--|----|---------|-----------------|

Other Miscellaneous Funds.

| | | | |
|----------------------------------|---|---------|-----------------|
| (1) State Electricity Fund | 7 | 1956-57 | Cr. 2,16,99,853 |
|----------------------------------|---|---------|-----------------|

Civil Deposits.

| | | | |
|---------------------------------|-----|---------|-----------------|
| (1) Personal Deposits | 517 | 1956-57 | Cr. 3,98,94,753 |
| (2) Litigation Fund | 1 | 1948-49 | Cr. 36,897 |
| (3) Warders' Benefit Fund | 1 | 1958-59 | Cr. 58,400 |

Other Accounts.

| | | | |
|--|---|---------|---------------|
| (1) Deposit Account of the grants made by the Indian Council Agricultural Research. | 1 | 1958-59 | Cr. 9,52,850 |
| (2) Deposit Account of grants from the Central Government for the Food Production Drive Schemes Bonus for accelerating production of food grains. | 1 | 1958-59 | Cr. 62,31,683 |

| Head of Account. | No. of acceptance awarded. | Year from which accep- tances are awarded. | Amount. |
|---|----------------------------------|--|---------------|
| 1 | 2 | 3 | 4 Rs. |
| (3) Deposit Account of grants made by the Indian Central Oilseeds Committee. | 1 | 1958-59 | Cr. 1,49,814 |
| (4) Deposit Account of grants made by the Central Tea Board. | 1 | 1957-58 | Cr. 1,76,229 |
| (5) Deposit Account of grants from the Ministry of Rehabilitation. | 1 | 1958-59 | Cr. 13,81,896 |
| (6) Deposit Account of the grants made by the National Co-operative Development and Warehousing Board. | 1 | 1959-60 | Cr. 18,57,932 |
| <i>Departmental Advances.</i> | | | |
| (1) Construction Board Advances—School Building Advances. | 1 | 1960-61 | Dr. 4,20,434 |
| <i>Special Advances.</i> | | | |
| (1) Advances for National Water Supply and Sanitation Scheme. | 1 | 1957-58 | Dr. 94,15,514 |
| (2) Advances for Wireless and other equipments and stores for the flood warning station at Bhutan. | 1 | 1960-61 | Dr. 500 |
| (3) Advances to deputationists for higher education abroad. | 1 | 1960-61 | Dr. 48,556 |
| (4) Advances to the Director of Agriculture .. | 1 | 1960-61 | Dr. 2,51,481 |
| (5) Advances for Flood Relief Health measures. . | 1 | 1957-58 | Dr. 27,598 |
| (6) Advances to the Director of Operation .. | 1 | 1960-61 | Dr. 9,420 |
| (7) Advances to the Director of Industries in connection with the celebration of the fourth All India Handicrafts week. | 1 | 1958-59 | Dr. 908 |
| (8) Advances for Public Health | 1 | 1958-59 | Dr. 5,94,227 |

4. Full information regarding the various 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.

6. The head "Government Account" needs some explanation. 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 1960-61 given below will show how the net amount at the end of the year has been arrived at.

| Dr. Rs. | Details. | Cr. Rs. |
|----------------|---|-------------------|
| 2,21,29,60,217 | A—Opening balance | .. |
| | B—Revenue Receipts | 96,03,65,130 |
| 93,04,27,082 | C—Expenditure on Revenue Account | .. |
| 22,74,50,154 | D—Capital Expenditure outside the Revenue Account | .. |
| | F—Closing balance, Dr. | 2,41,04,72,323 |
| <hr/> | | <hr/> |
| 3,37,08,37,453 | Total | .. 3,37,08,37,453 |
| <hr/> | | <hr/> |

The opening balance on the 1st April 1960 is less than the previous year's closing balance by a sum of Rs. 1,060. This is due to the fact that the opening balance of certain heads of accounts as on the 15th August 1947 were revised under circumstances brought to light after the close of the accounts of the previous year, and that these changes have been carried out in the opening balances for the year under report as detailed below. Corresponding change has been made in the balance of Government Account.

| Heads in respect of which the opening balance on 1st April, 1960 has been changed. | Cr. Balance Increase (+) Decrease (-) | Dr. Balance Increase (+) Decrease (-) |
|---|---|---|
| | Rs. | Rs. |
| P. Loans and Advances, etc. Loans to Local Funds, private parties, etc. | | |
| Advance to Cultivators— | | |
| Agriculturists' Loan Act XII of 1884 | .. | (-)32 |
| S—Deposits and Advances Civil Deposits | | |
| Personal Deposits | (-)1,092 | — |
| | <hr/> | <hr/> |
| | Total | (-)1,092 (-)32 |
| | <hr/> | <hr/> |
| Net Dr. Balance | .. | (+)1,060 |
| | <hr/> | <hr/> |

**B.—Accounts of Debt, Deposit and Remittance heads and
of the Contingency Fund Review of Balances
Part II—Accounts**

B—DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND
STATEMENT No. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES

| Detailed head of account. | (1) | (2) | (3) | (4) | (5) |
|---|------------------|------------------------|----------------|------------------|--------------------|
| | Opening balance. | Receipt. | Disbursement. | Closing balance. | |
| Total Revenue and Expenditure as per Account No. 2 of Part A. | .. | 98,03,65,130 | 1,15,76,77,236 | .. | .. |
| N—PUBLIC DEBT—PERMANENT DEBT | .. | Cr. 34,85,60,700 | 7,05,32,000 | .... | Cr. 41,90,92,700 |
| Total | .. | Cr. 34,85,60,700 | 7,05,32,000 | .... | Cr. 41,90,92,700 |
| Floating Debt .. | .. | | | .. | |
| Total .. | .. | | | .. | |
| Loans from the Central Government—Loans .. | .. | (a) Cr. 2,33,59,43,870 | 25,52,35,400 | 5,64,64,939 | Cr. 2,53,47,14,331 |
| 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 : (a) .. | .. | Cr. 2,36,10,49,732 | 25,52,35,400 | 5,64,64,939 | Cr. 2,55,98,20,193 |

(a) The opening balance differs from the previous year's closing balance by Rs. (-) 1,54,123 due to correction.

STATEMENT No. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES—contd.

| Detailed head of account. | (1) | (2) | (3) | (4) | (5) |
|--|---------|------------------|--------------|---------------|------------------|
| | | Opening balance. | Receipt. | Disbursement. | Closing balance. |
| Other Loans— | | | | | |
| Loans from Khedi and Village Industries Commission .. | (b) Cr. | 12,90,701 | 2,80,000 | 4,34,313 | 11,36,388 |
| Loans from National Co-operative Development and Ware-housing Board. | Cr. | 12,02,577 | 6,20,991 | 37,991 | 17,85,577 |
| Loans from National Agricultural Credit (Long Term Operation) Fund of the Reserve Bank of India. | Cr. | 21,28,500 | .... | 1,00,000 | 20,28,500 |
| Loans from the Indian Central Oil Seeds Committee .. | Cr. | 23,400 | .... | 5,400 | 18,000 |
| Loans from the Life Insurance Corporation of India .. | Cr. | 1,54,16,635 | 1,63,00,000 | 3,65,084 | 3,13,51,551 |
| Total: (b) .. | Cr. | 2,00,61,813 | 1,72,00,991 | 9,42,788 | 3,63,20,016 |
| Grand Total N.—Public Debt .. | Cr. | 2,72,96,72,245 | 34,29,68,391 | 5,74,97,727 | 3,01,52,32,909 |
| P.—Loans and Advances by State Government— | | | | | |
| Loans to Local Funds, Private Parties, etc. .. | (c) Dr. | 60,32,18,184 | 2,97,95,387 | 10,28,30,149 | 67,62,52,946 |
| Loans to Government Servants .. | Dr. | 7,05,021 | 3,50,249 | 3,89,357 | 7,44,029 |
| Total: (c) .. | Dr. | 60,39,23,205 | 3,01,45,636 | 10,32,19,406 | 67,69,96,975 |

| | | | | | | |
|---|----|----|--------------------|---------------------|-------------------------|--------------------|
| Contingency Fund | .. | .. | 4,99,82,534 | 17,227 | 9,607 | 4,99,90,164 |
| R.—Unfunded Debt— | | | | | | |
| State Provident Funds | .. | .. | 9,25,77,784 | 2,06,69,541 | 1,13,27,302 Cr. | 10,19,20,023 |
| S.—Deposits and Advances— | | | | | | |
| Part I.—Deposits bearing interest | .. | .. | 1,02,86,858 | -- | 43,12,200 Cr. | 59,74,658 |
| Part II.—Deposits not bearing interest— | | | | | | |
| Sinking Funds | .. | .. | 5,33,86,848 | 2,67,45,892 | 2,91,97,650 Net Cr. | 5,09,35,090 |
| Reserve Funds | .. | .. | 1,07,08,638 | 1,32,76,557 | 1,29,31,833 Net Cr. | 1,10,53,392 |
| C.—Other Deposit Accounts—Deposits of Local Funds— | | | | | | |
| District Funds | .. | .. | 35,84,563 | 60,68,440 | -64,36,790 Cr. | 32,16,213 |
| Municipal Funds | .. | .. | 36,70,952 | 1,42,71,553 | 1,31,96,549 Cr. | 47,45,956 |
| State Transport Corporation Fund | .. | .. | .... | 4,65,49,991 | 4,27,48,750 Cr. | 86,01,231 |
| Education Funds | .. | .. | 1,96,22,554 | 8,82,27,195 | 8,53,47,057 Cr. | 2,25,02,692 |
| Medical and Charitable Funds | .. | .. | 28,403 | 427 | 29 Cr. | 28,801 |
| Other Miscellaneous Funds | .. | .. | 1,20,59,091 | 8,43,06,609 | 7,17,06,559 Cr. | 2,46,59,141 |
| Total Deposits of Local Funds | .. | .. | 3,99,65,583 | 23,94,24,206 | 21,94,35,734 Cr. | 5,89,54,034 |
| Civil Deposits— | | | | | | |
| Revenue Deposits | .. | .. | 2,86,51,737 | 3,11,15,782 | 2,98,00,342 Cr. | 2,99,66,677 |
| Civil Courts' Deposits— | | | | | | |
| Civil Courts' Deposits | .. | .. | 2,01,23,208 | 1,93,24,609 | 1,78,15,856 Cr. | 2,16,36,961 |
| Small Cause Courts' Deposits | .. | .. | 64,976 | 1,71,298 | 1,62,029 Cr. | 73,945 |
| Rent Controller's Deposits | .. | .. | 8,84,946 | 38,27,730 | 27,03,069 Cr. | 2,34,715 |
| Total Civil Courts' Deposits | .. | .. | 1,93,07,938 | 2,33,18,637 | 2,06,80,954 Cr. | 2,19,45,621 |

(b) The opening balance differs from the previous year's closing balance by Rs. (+) 1,54,123 due to correction.

(c) The opening balance differs from the previous year's closing balance by Rs. (+) 46,113 due to correction.

STATEMENT No. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES—*contd.*

| Detailed head of account. | (1) | (2) | (3) | (4) | (5) |
|---|------------------|--------------|---------------|------------------|------------------|
| | Opening balance. | Receipt. | Disbursement. | Closing balance. | |
| Criminal Courts' Deposits | Cr. | 8,07,129 | 3,92,401 | 3,81,666 | Cr. 8,17,864 |
| Personal Deposits | (d) Cr. | 3,83,63,351 | 7,65,08,034 | 7,46,24,484 | Cr. 4,02,46,901 |
| Public Works Deposits | Cr. | 2,49,60,508 | 2,62,49,322 | 1,86,23,130 | Cr. 3,25,86,700 |
| Charitable Endowment Fund | Cr. | 2,79,473 | 1,517 | .... | Cr. 2,80,990 |
| Deposits of Jute Cess Fund | Cr. | 1,44,711 | 7,02,311 | 7,06,838 | Cr. 1,40,184 |
| Unclaimed deposits in the General Provident Fund | Cr. | 15,178 | 4,512 | 4,949 | Cr. 14,741 |
| Unclaimed deposits in the Contributory Provident Fund | Cr. | 1,212 | 22 | .... | Cr. 1,234 |
| Unclaimed deposits in the Indian Civil Service Provident Fund | Cr. | 68 | .. | .... | Cr. 68 |
| Deposits on account of cost price of liquor, Ganja and Bhang | Cr. | 5,82,850 | 23,03,671 | 22,34,200 | Cr. 6,32,321 |
| Deposits for work done for Public Bodies or individuals | Cr. | 76,46,813 | 1,53,95,790 | 1,33,71,041 | Cr. 96,71,562 |
| Deposits on account of sale proceeds of stock of black-listed shops and private hoarders. | Cr. | 28,759 | (-) 6,433 | 1,443 | Cr. 20,863 |
| Deposits made by candidates for State Legislature | Cr. | 17,980 | 3,250 | 2,750 | Cr. 18,490 |
| Forest Deposits | Cr. | 15,168 | 6,784 | 12,895 | Cr. 9,057 |
| Pay and Accounts Deposits | Cr. | 17,331 | .... | 1,002 | Cr. 16,329 |
| Total Civil Deposits | .. (d) Cr. | 12,08,40,216 | 17,59,95,600 | 16,04,66,194 | Cr. 13,63,69,622 |

| | | | | | | | |
|---|----|-----|-------------|-------------|-------------|-----|-------------|
| Other Accounts | .. | .. | 1,21,43,067 | 44,59,087 | 23,40,648 | Cr. | 1,42,61,506 |
| Part III Advances not bearing interest— | | | | | | | |
| Departmental Advances— | | | | | | | |
| Civil Advances— | | | | | | | |
| Objection Book Advances | .. | .. | 52,43,812 | 59,00,015 | 53,40,646 | Dr. | 46,84,443 |
| Public Works Advances— | | | | | | | |
| Takavi Works Advances | .. | .. | 46,46,286 | .. | 14,290 | Dr. | 46,60,566 |
| Construction Board Advances— | | | | | | | |
| School Building Advances | .. | .. | 4,20,392 | .. | 42 | Dr. | 4,20,434 |
| Administrator General's Advance | .. | .. | 4,395 | 15,630 | 14,595 | Dr. | 3,360 |
| Festival Advance | .. | .. | 39,26,106 | 93,49,267 | 74,72,958 | Dr. | 20,49,797 |
| <hr/> | | | | | | | |
| Total Civil Advances | .. | Dr. | 1,42,40,991 | 1,52,64,912 | 1,28,42,521 | Dr. | 1,18,18,630 |
| <hr/> | | | | | | | |
| Special Advances | .. | .. | 1,78,82,664 | 57,04,109 | 53,68,035 | Dr. | 1,75,46,690 |
| Forest Advances | .. | .. | 79 | 1,05,28,908 | 1,05,29,359 | Dr. | 530 |
| <hr/> | | | | | | | |
| Total Departmental Advances (e) | .. | Dr. | 3,21,23,734 | 3,14,97,929 | 2,87,39,915 | Dr. | 2,93,66,720 |

(d) The opening balance differs from the previous year's closing balance by Rs. (-) 1,092 due to correction.

(e) The opening balance differs from the previous year's closing balance by Rs. (-) 46,145 due to correction.

STATEMENT No. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES—*concl'd*

| Detailed head of account. | Opening balance. | | Receipt. | | Disbursement. | | Closing balance. |
|--|------------------|-------------------|---------------|---------------|-------------------|--|------------------|
| | (1) | (2) | (3) | (4) | (5) | | |
| Permanent Advances | .. | Dr. 12,14,629 | 65,960 | 24,364 | Dr. 11,73,033 | | |
| Accounts with the Government of Burma | .. | Dr. 6,07,700 | (-) 332 | (-) 2,45,136 | Dr. 3,62,896 | | |
| Accounts with the Government of Pakistan | .. | Dr. 9,46,552 | .. | .. | Dr. 9,46,553 | | |
| Accounts with the Reserve Bank | .. | Dr. 29,741 | 1,716 | 8,528 | Dr. 36,553 | | |
| Part IV Suspense— | | | | | | | |
| (i) Suspense Accounts— | | | | | | | |
| Investments— | | | | | | | |
| Cash Balance Investment Account | .. | Dr. 23,32,68,050 | 81,47,25,523 | 85,36,43,371 | Dr. 27,20,85,898 | | |
| Other Items— | | | | | | | |
| Suspense Accounts— | | | | | | | |
| Objection Book Suspense | .. | Net Dr. 75,46,870 | 86,16,149 | 6,63,876 | Net Cr. 4,05,403 | | |
| Recoveries of Service Payments | .. | Cr. 62,637 | (-)29,429 | .. | Cr. 33,208 | | |
| Departmental Adjusting Account | .. | Net Cr. 69,14,904 | (-) 85,04,056 | (-) 47,51,610 | Net Cr. 21,62,458 | | |
| Pay and Accounts Offices Suspense | .. | Net Cr. 4,23,951 | (-) 23,85,086 | (-) 17,92,708 | Net Dr. 1,68,427 | | |
| Reserve Bank Suspense (Headquarters) | .. | Dr. 23,68,625 | 7,11,581 | (-) 15,96,911 | Dr. 60,133 | | |

| | | | | | | | | | | |
|--|----|---------|--------------|----------------|-----------------|---------|--------------|---------|-----------|----------|
| Central Accounts Office— | | | | | | | | | | |
| Reserve Bank Suspense | .. | Dr. | 1,12,604 | (-) | 31,062 | (-) | 8,71,898 | Dr. | (-) | 7,28,232 |
| Undivided Bengal Suspense | .. | Net Dr. | 77,91,459 | 1,45,686 | 98,822 | Net Dr. | 77,44,595 | | | |
| Deposit Account with the State Bank of India | .. | Dr. | 18,649 | .. | .. | Dr. | 18,649 | | | |
| Discounting Sinking Fund | .. | Dr. | 6,19,096 | 53,000 | 1,76,330 | Dr. | 7,42,426 | | | |
| <hr/> | | | | | | | | | | |
| Total (i) Suspense Accounts | .. | Net Dr. | 1,10,55,811 | (-) | 24,23,217 | (-) | 80,74,099 | Net Dr. | 54,04,929 | |
| <hr/> | | | | | | | | | | |
| (ii) Cheques and Bills | .. | Cr. | 4,49,08,499 | 50,00,33,465 | 50,42,73,713 | Cr. | 4,06,68,251 | | | |
| (iii) Departmental and similar Accounts | .. | Dr. | 2,19,198 | 17,87,396 | 17,78,711 | Dr. | 2,10,513 | | | |
| <hr/> | | | | | | | | | | |
| Total Other Items | .. | Net Cr. | 3,36,33,490 | 49,93,97,644 | 49,79,78,325 | Net Cr. | 3,50,52,809 | | | |
| <hr/> | | | | | | | | | | |
| TOTAL SUSPENSE | .. | Net Dr. | 19,96,34,560 | 1,31,41,23,167 | 1,35,15,21,696 | Net Dr. | 23,70,33,089 | | | |
| TOTAL REMITTANCES | .. | Net Dr. | 4,42,20,932 | 59,66,02,268 | 61,86,47,152 | Net Dr. | 6,62,65,816 | | | |
| <hr/> | | | | | | | | | | |
| W (Opening and Closing) Cash Balance— | | | | | | | | | | |
| Cash in Treasury | | | | 25,94,263 | 21,68,533 | | | | | |
| Cash in Transit | | | | (-) | 49,50,117 | (-) | 4,61,568 | | | |
| Deposit in Reserve Bank | | | | 2,52,58,337 | 1,99,31,446 | | | | | |
| <hr/> | | | | | | | | | | |
| Total W—Cash Balance | | | | Cr. 29,02,483 | Cr. 2,20,38,411 | | | | | |
| <hr/> | | | | | | | | | | |
| Grand Total— | | | | 3,77,92,60,467 | 3,77,92,60,467 | | | | | |

No. 2.—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 THE CLOSE OF THE YEAR.

| Description of loan | When raised | Amount on 1st April 1960. | Additions during the year. | Discharges during the year. | Amount on 31st March 1961. |
|-------------------------------------|-------------------|---------------------------|----------------------------|-----------------------------|----------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | Rs. | Rs. | Rs. | Rs. |
| Section A—Public Debt | | | | | |
| Permanent Debt— | | | | | |
| Loans bearing interest— | | | | | |
| 3½ per cent. West Bengal loan, 1962 | .. September 1961 | 1,75,00,000 | .. | .. | 1,75,00,000 |
| 4 per cent. West Bengal Loan, 1964 | .. August 1952 | 2,00,00,000 | .. | .. | 2,00,00,000 |
| 4 per cent. West Bengal Loan, 1963 | .. July 1953 | 3,60,23,300 | .. | .. | 3,60,23,300 |
| 4 per cent. West Bengal Loan, 1967 | .. August 1955 | 7,58,72,200 | .. | .. | 7,58,72,200 |
| 4 per cent. West Bengal Loan, 1968 | .. September 1956 | 7,11,46,100 | .. | .. | 7,11,46,100 |
| 4½ per cent. West Bengal Loan, 1970 | .. July 1958 | 5,10,49,700 | .. | .. | 5,10,49,700 |
| 4 per cent. West Bengal Loan, 1971 | .. August 1959 | 7,69,69,400 | .. | .. | 7,69,69,400 |
| 4 per cent. West Bengal Loan, 1969 | .. August 1960 | .. | 7,05,32,000 | .. | 7,05,32,000 |
| Total—Permanent Debt | .. | 34,85,60,700 | 7,05,32,000 | .. | 41,90,92,700 |

| | | | | | | | |
|--|----|--------------|-------------|-------------|----|--------------|--|
| Loans from the Central Government— | | | | | | | |
| Pre-partition loans— | | | | | | | |
| Loans for Civil Defence Expenditure | .. | 62,21,460 | .. | .. | .. | 62,21,460 | |
| Loans to finance the 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 | |
| Total | | 1,95,04,046 | .. | .. | .. | 1,95,04,046 | |
| Post-partition Loans— | | | | | | | |
| Ways and Means Advances | .. | 2,50,00,000 | .. | .. | .. | 2,50,00,000 | |
| Ways and Means Advance for Plan Schemes | .. | 1,05,862 | .. | .. | .. | 1,05,862 | |
| Loans for Productive Development Scheme | .. | 49,01,000 | .. | .. | .. | 49,01,000 | |
| Loans for paying West Bengal Government's share of expenditure on Demodar Valley Corporation. | .. | 77,24,00,000 | 2,60,36,000 | .. | .. | 79,84,36,000 | |
| 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 | .. | .. | .. | 9,44,55,000 | |
| Loans for rehabilitation of displaced persons | .. | 51,01,94,611 | 1,93,55,691 | 25,48,000 | .. | 52,70,02,202 | |
| Loans under Grow More Food Schemes | .. | 7,58,85,967 | 1,67,96,000 | 1,38,34,282 | .. | 7,88,47,685 | |
| Loans for contribution towards share capital of State Warehousing Corporation. | .. | 6,65,686 | .. | 35,773 | .. | 6,29,913 | |
| Removal of Khatal from Calcutta | .. | 1,24,93,962 | .. | 6,19,836 | .. | 1,18,74,126 | |

No. 2.—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 THE CLOSE OF THE YEAR—*contd.*

| Description of loan | When raised | Amount on 1st April 1960. | Additions during the year. | Discharges during the year. | Amount on 31st March 1961. |
|---|-------------|---------------------------|----------------------------|-----------------------------|----------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| Jute Seed Multiplication Farm | .. | 69,832 | — | 9,114 | 60,718 |
| Greater Calcutta Milk Supply Scheme | .. | 9,36,470 | .. | 39,995 | 8,96,475 |
| Forestry Scheme Loan | .. | 18,63,927 | .. | 1,22,258 | 17,41,669 |
| Loans for Educational Development | .. | 71,62,385 | 9,90,000 | 95,068 | 80,57,317 |
| Community Project Loans | .. | 2,66,56,750 | 79,06,000 | 18,76,361 | 3,26,86,389 |
| National Extension Service Loan | .. | 14,95,623 | .. | 1,45,932 | 13,49,691 |
| Loans for Development of Handloom and Kahdi Industries. | .. | 72,32,013 | 18,04,000 | 5,22,358 | 85,13,655 |
| Small Scale Industries | .. | 2,81,93,095 | 58,90,809 | 11,75,521 | 3,29,08,383 |
| Rehabilitation of Co-operative Movement in West Bengal. | .. | 28,73,000 | .. | .. | 28,73,000 |
| Loans for Road Development Schemes, etc. | .. | 2,09,42,249 | .. | 50,05,763 | 1,59,36,486 |
| Loans for National Water Supply and Sanitation Schemes | .. | 2,29,18,616 | 88,31,000 | 4,58,292 | 3,12,91,324 |
| Loans for Development Purpose | .. | 4,00,00,000 | .. | .. | 4,00,00,000 |
| Loans for approved Development Schemes | .. | 20,39,30,144 | .. | 2,14,34,981 | 18,24,95,163 |
| Railway Electrification Programme | .. | 48,00,000 | 1,15,00,000 | .. | 1,63,00,000 |

| | | | | |
|--|---------------------------|---------------------|--------------------|-----------------------|
| Loans for permanent improvement in scarcity areas. | 89,24,000 | 3,97,000 | 65,827 | 92,55,173 |
| Loans for Protection of Towns | 1,80,00,000 | — | 1,37,139 | 1,78,62,861 |
| Loans for Scarcity Relief | 3,31,659 | — | 79,275 | 2,52,384 |
| Taccavi Loans to Agriculturists | 1,37,50,636 | .. | 12,99,339 | 1,24,51,297 |
| Loans for Miscellaneous Development Schemes | 6,68,40,000 | 4,15,19,000 | .. | 10,84,39,000 |
| Loans to Cultivator | 76,77,309 | .. | 12,32,688 | 64,44,621 |
| Expansion of Power | 1,63,00,000 | .. | 60,030 | 1,62,39,970 |
| Flood Control Scheme | 1,55,00,000 | 65,00,000 | .. | 2,20,00,000 |
| Flood and Drought Relief | 3,30,04,618 | 1,00,00,000 | 40,65,680 | 3,89,38,938 |
| Loans under Low Income Group Housing Scheme | 1,71,32,450 | 42,37,000 | 3,69,579 | 2,09,99,871 |
| Share of Small Savings Collection | 23,04,25,000 | 7,56,00,000 | .. | 30,62,25,000 |
| Prize Bonds | .. | 67,78,000 | .. | 67,78,000 |
| Assistance to low paid employees | 62,59,155 | .. | 9,54,145 | 53,05,010 |
| Police Housing Scheme | 1,05,70,410 | 31,00,000 | .. | 1,36,70,410 |
| Slum Clearance Scheme | 24,81,000 | 17,41,000 | 44,160 | 41,77,840 |
| Loans under Subsidized Industrial Housing Scheme | 96,65,257 | 44,74,000 | 2,33,543 | 1,39,05,714 |
| Village Housing Projects | 17,05,000 | .. | .. | 17,05,000 |
| Plantation Labour Housing Scheme | .. | 5,00,000 | .. | 5,00,000 |
| Land Acquisition and Development Scheme | .. | 10,00,000 | .. | 10,00,000 |
| Total | 2,34,15,45,686 | 25,52,35,400 | 5,64,64,939 | 2,54,03,16,147 |
| Total—Loans from the Central Government | (a) 2,36,10,49,732 | 25,52,35,400 | 5,64,64,939 | 2,55,98,20,193 |
| (D) Other Loans | (b) 2,00,61,813 | 1,72,00,991 | 9,42,788 | 3,63,20,016 |
| Total Public Debt | 2,72,96,72,245 | 34,29,68,391 | 5,74,07,727 | 3,01,52,32,909 |

(a) Differs from previous year's closing balance by Rs. (-)1,54,123 due to correction of opening balance.

(b) Differs from previous year's closing balance by Rs. (+)1,54,123 due to correction of opening balance.

No. 2.—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 THE CLOSE OF THE YEAR—*concl'd.*

| Description of loan. | When raised. | Amount on 1st April, 1960. | Additions during the year. | Discharges during the year. | Amount on 31st March 1961. |
|--|--------------|----------------------------|----------------------------|-----------------------------|----------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| Section B—UNFUNDED DEBT | | | | | |
| State Provident Fund— | | | | | |
| General Provident Fund | .. | 8,17,59,872 | 1,91,18,649 | 1,01,15,356 | 9,07,63,165 |
| Indian Civil Service Provident Fund | .. | 19,54,351 | 2,42,655 | 2,23,773 | 19,73,233 |
| Indian Civil Service (Non-European Members) Provident Fund | .. | 10,12,054 | 1,01,074 | 1,23,536 | 9,89,592 |
| Contributory Provident Fund | .. | 59,41,553 | 6,53,778 | 4,78,552 | 61,16,779 |
| All India Service Provident Fund | .. | 19,09,954 | 5,53,385 | 3,86,085 | 20,77,254 |
| Total Unfunded Debt | .. | 9,25,77,784 | 2,06,69,541 | 1,13,27,302 | 10,19,20,023 |
| Total—Debt and other interest-bearing obligations | .. | 2,82,22,50,029 | 36,36,37,932 | 6,87,35,029 | 3,11,71,52,932 |

No. 3.—STATEMENT SHOWING THE DETAILS OF VARIOUS EARMARKED BALANCES.

| SINKING FUND | | | | | |
|----------------------------------|-------|--------------|-----------------------------|-------|-----------------|
| Balance on 1st April, 1960 | | 8,27,89,448 | Balance on 31st March, 1961 | .. .. | 10,94,90,340(A) |
| Amount appropriated from Revenue | | 2,49,40,000 | | | |
| Interest on Investments | | 17,60,892 | | | |
| | | | | | |
| Total | | 10,94,90,340 | Total | .. .. | 10,94,90,340 |
| | | | | | |
| INVESTMENT ACCOUNT | | | | | |
| Balance on 1st April, 1960 | | 2,94,02,600 | Amount realised | .. .. | 45,000 |
| Amount invested | | 2,91,97,650 | Balance on 31st March, 1961 | .. .. | 5,85,55,250 (B) |
| | | | | | |
| Total | | 5,86,00,250 | Total | .. .. | 5,86,00,250 |

(A) Loanwise details of the transactions are given in Annexure at page 130

(B) Loanwise details of the transactions are given in Annexure at page 131

No. 3.—STATEMENT SHOWING THE DETAILS OF VARIOUS EARMARKED BALANCES—*concd.*

Annexure.

Sinking Funds and Depreciation Funds for loans.

| Description of loan. | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|--|-----|-----------------------------------|---|--|-----------------------------|--------------|---|---|------------------------------------|----------|
| | | Balance on 1st April, 1960. | 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 A/c. for extin- guishing Sinking Fund/ applied in cancellation of securities. | Balance on 31st March, 1961. | Remarks. |
| <i>Sinking Funds—</i> | | | | | | | | | | |
| 3½ per cent. West Bengal Loan, 1962 .. | | 99,66,791 | 12,34,000 | .. | 2,76,144 | 1,14,76,935 | .. | .. | 1,14,76,985 | |
| 4 per cent. West Bengal Loan, 1963 .. | | 1,64,85,478 | 28,08,000 | .. | 3,98,600 | 1,96,92,078 | .. | .. | 1,96,92,078 | |
| 4 per cent. West Bengal Loan, 1964 .. | | 81,95,342 | 11,83,000 | .. | 2,16,440 | 95,94,782 | .. | .. | 95,94,782 | |
| 4 per cent. West Bengal Loan, 1967 .. | | 1,66,85,540 | 39,14,000 | .. | 2,84,440 | 2,08,88,980 | .. | .. | 2,08,88,980 | |
| 4 per cent. West Bengal Loan, 1968 .. | | 1,14,44,000 | 36,70,000 | .. | 1,56,000 | 1,52,70,000 | .. | .. | 1,52,70,000 | |
| 4½ per cent. West Bengal Loan, 1970 | | 26,21,000 | 26,13,000 | .. | 88,000 | 53,22,000 | .. | .. | 53,22,000 | |
| 4 per cent. West Bengal Loan, 1971 .. | | .. | 39,69,000 | .. | .. | 39,69,000 | .. | .. | 39,69,000 | |
| <i>Depreciation Funds—</i> | | | | | | | | | | |
| 3½ per cent. West Bengal, Loan, 1962 | | 24,41,483 | 3,02,000 | .. | 67,668 | 28,11,151 | .. | .. | 28,11,151 | |
| 4 per cent. West Bengal Loan, 1963 .. | | 36,18,142 | 6,10,000 | .. | 86,280 | 43,16,422 | .. | .. | 43,16,422 | |
| 4 per cent. West Bengal Loan, 1964 .. | | 23,84,672 | 3,46,000 | .. | 63,320 | 27,93,992 | .. | .. | 27,93,992 | |
| 4 per cent. West Bengal Loan, 1967 .. | | 48,53,000 | 11,39,000 | .. | 80,000 | 60,72,000 | .. | .. | 60,72,000 | |
| 4 per cent. West Bengal Loan, 1968 .. | | 33,28,000 | 12,90,000 | .. | 34,000 | 45,62,000 | .. | .. | 45,62,000 | |
| 4½ per cent. West Bengal Loan, 1970 .. | | 7,66,000 | 7,97,060 | .. | 8,000 | 15,71,000 | .. | .. | 15,71,000 | |
| 4 per cent. West Bengal Loan, 1971 .. | | .. | 11,55,000 | .. | .. | 11,55,000 | .. | .. | 11,55,000 | |
| Total .. | | 8,27,89,448 | 2,49,40,000 | .. | 17,60,892 | 10,94,90,340 | .. | .. | 10,94,90,340 | |

| Description of loan. | Sinking Fund Investment Account. | | | | Balance on 31st march, 1961. | Remarks. | |
|---------------------------------------|----------------------------------|-------------------------|-------------|---------------------|------------------------------|-------------|---------------|
| | Balance on 1st April, 1960 | Purchase of Securities. | Total. | Sale of securities. | | Face Value. | Market Value. |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| <i>Sinking Funds—</i> | | | | | | | |
| 3½ per cent. West Bengal Loan, 1962 | 88,87,900 | 20,94,750 | 70,82,650 | 45,000 | 79,37,650 | 70,42,900 | 79,06,285 |
| 4 per cent. West Bengal Loan, 1963 .. | 77,80,000 | 43,59,075 | 1,21,39,075 | .. | 1,21,39,075 | 1,21,50,000 | 1,20,84,950 |
| 4 per cent. West Bengal Loan, 1964 .. | 44,11,000 | 19,95,000 | 64,06,000 | .. | 64,06,000 | 64,11,000 | 63,74,887 |
| 4 per cent. West Bengal Loan, 1967 .. | 39,11,000 | 63,84,000 | 1,02,95,000 | .. | 1,02,95,000 | 1,03,11,000 | 1,02,88,823 |
| 4 per cent. West Bengal Loan, 1968 .. | .. | 77,80,500 | 77,80,500 | .. | 77,80,500 | 78,00,000 | 77,45,400 |
| 4½ per cent. West Bengal Loan, 1970 | 18,81,000 | 5,98,500 | 24,79,500 | .. | 24,79,500 | 25,00,000 | 24,53,050 |
| <i>Depreciation Funds—</i> | | | | | | | |
| 3½ per cent. West Bengal Loan, 1962 | 14,41,700 | 4,96,175 | 19,40,875 | .. | 19,40,875 | 19,41,700 | 19,32,949 |
| 4 per cent. West Bengal Loan, 1963 .. | 17,07,000 | 10,00,000 | 27,07,000 | .. | 27,07,000 | 27,07,000 | 26,90,051 |
| 4 per cent. West Bengal Loan, 1964 .. | 12,83,000 | 6,00,000 | 18,83,000 | .. | 18,83,000 | 18,83,000 | 18,73,569 |
| 4 per cent. West Bengal Loan, 1967 .. | 11,00,000 | 17,97,150 | 28,97,150 | .. | 28,97,150 | 29,00,000 | 28,74,750 |
| 4 per cent. West Bengal Loan, 1968 .. | .. | 16,91,500 | 16,91,500 | .. | 16,91,500 | 17,00,000 | 16,86,000 |
| 4½ per cent. West Bengal Loan, 1970 | .. | 3,98,000 | 3,98,000 | .. | 3,98,000 | 4,00,000 | 3,92,000 |
| Total .. | 2,94,02,600 | 2,91,97,650 | 5,86,00,250 | 45,000 | 5,85,55,250 | 5,86,46,600 | 5,82,11,714 |

OTHER FUNDS AND DEPOSIT ACCOUNTS.

| Name of Reserve Fund or Deposit Account. | Balance on 1st April, 1960. | | Balance on 31st March, 1961. | | |
|--|-----------------------------|--------------------|------------------------------|--------------------|---------------|
| | Cash. (2) | Investment. (3) | Cash. (5) | Investment. (6) | Total. (7) |
| (1) | | | | | |
| 1. Depreciation Reserve Fund of Government Bus Services | 95,27,158 | .. | 52,27,158 | .. | 52,27,158 |
| 2. Reserve Fund—Transport .. | 1,74,700 | .. | 1,74,700 | .. | 1,74,700 |
| 3. Depreciation Reserve Fund—Electricity .. | 5,72,800 | .. | 5,72,800 | .. | 5,72,800 |
| 4. West Bengal Famine Insurance Fund .. | 65,371 | 18,87,775 | 1,18,938 | 18,72,666 | 19,91,604 |
| 5. General Reserve Fund for Cooch Behar .. | 93,73,419 | 20,92,091 | 94,41,759 | 23,03,088 | 1,17,44,847 |
| 6. Depreciation Reserve Fund—Government Presses .. | 12,69,518 | .. | 14,92,665 | .. | 14,92,665 |
| 7. Fund for promotion of education amongst educationally backward classes. | 330 | .. | .. | .. | .. |
| 8. Subventions from the Central Road Fund .. | 19,38,019 | .. | 25,52,291 | .. | 25,52,291 |
| 9. Deposit Account of the grant made by the Indian Central Jute Committee. | 18,156 | .. | 18,156 | .. | 18,156 |
| 10. Deposit Account of the grant made by the Indian Council of Agricultural Research. | 8,75,658 | .. | 9,52,850 | .. | 9,52,850 |
| 11. Deposit Account of the grant from the Indian Central Sugarcane Committee. | 1,31,429 | .. | 1,33,561 | .. | 1,33,561 |
| 12. Deposit Account of the grant from the Central Government for the Food Production Drive, etc. | 62,31,683 | .. | 62,31,683 | .. | 62,31,683 |
| 13. Deposit account of the grant made by the Central Oil Seeds Committee. | 1,21,298 | .. | 1,49,814 | .. | 1,49,814 |

| | | | | | | |
|--|-----------|----|-----------|-----------|----|-----------|
| 14. Deposit Account of the grant made by the Central Tea Board. | 1,94,492 | .. | 1,94,492 | 1,76,229 | .. | 1,76,229 |
| 15. Deposit Account of the Grant made by the Indian Council of Scientific and Industrial Research. | 15,787 | .. | 15,787 | 15,787 | .. | 15,787 |
| 16. Deposit Account of the grant made by the Indian Central Arcaanut Committee. | 35,528 | .. | 35,528 | 13,816 | .. | 13,816 |
| 17. Deposit Account of the grant made by the Indian Central Cocosnut Committee. | 70,782 | .. | 70,782 | 96,927 | .. | 96,927 |
| 18. Deposit Account of Local Development Works Grant Fund. | 2,01,494 | .. | 2,01,494 | .. | .. | .. |
| 19. Deposit Account of the grant from the Indian Central Tobacco Committee. | 24,420 | .. | 24,420 | 24,490 | .. | 24,490 |
| 20. Deposit Account of grant made by the Khadi and Village Industries Commission. | 10,49,612 | .. | 10,49,612 | 1,88,230 | .. | 1,88,230 |
| 21. Deposit on account of grants from the Ministry of Rehabilitation to Educational Institutions. | 3,33,225 | .. | 3,33,225 | 13,61,896 | .. | 13,61,896 |
| 22. Deposit Account of the grant made by the Indian Central Silk Board for Cocoon Market. | 3,000 | .. | 3,000 | 5,000 | .. | 5,000 |
| 23. Deposit Account of the grant made by National Co-operative Development and Warehousing Board | 8,65,640 | .. | 8,65,640 | 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 selected 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 |

No. 4.—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, 1960. | Amount advanced during the year. | Total. | Amount repaid during the year. | Balance on 31st March, 1961. | Interest received and credited to revenue. |
|--|-----------------------------|----------------------------------|---------------------|--------------------------------|------------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.— | | | | | | |
| Loans to Presidency, Corporation, Port Trust and other Port Funds. | 1,66,38,409 | .... | 1,66,38,409 | 6,99,674 | 1,57,36,735 | 2,67,865 |
| Loans to Municipalities | 68,58,525 | 10,14,710 | 78,73,235 | 3,00,003 | 75,73,232 | 2,78,229 |
| Loans to District and other Local Fund Committees. | 49,56,745 | 1,00,000 | 50,56,745 | 61,893 | 49,94,852 | 25,209 |
| Advances to Cultivators | (a) 5,57,01,846 | 1,31,32,871 | 6,88,34,717 | 1,55,42,884 | 5,32,91,833 | 18,15,582 |
| Advances under special laws | 47,77,482 | 14,979 | 47,92,461 | 207 | 47,92,254 | .... |
| Miscellaneous Loans and Advances | (b) 11,99,10,767 | 6,24,31,664 | 18,23,42,431 | 1,09,67,288 | 17,13,75,143 | 19,09,145 |
| Loans and Advances to displaced persons | 37,90,56,988 | 2,20,49,200 | 40,11,06,188 | 13,84,473 | 39,97,21,715 | 4,87,883 |
| Loans under Community Development Project. | 1,53,17,422 | 40,86,725 | 1,94,04,147 | 6,38,965 | 1,87,65,182 | 1,73,071 |
| Total | (c) 60,32,18,184 | 10,28,30,149 | 76,60,48,333 | 2,97,95,387 | 67,62,52,946 | 49,57,004 |

LOANS TO GOVERNMENT SERVANTS—

| | | | | | | |
|--|--------------|--------------|-------------|--------------|-----------|--------|
| House Building Advances | 4,63,329 | 2,10,570 | 6,73,899 | 1,94,629 | 4,79,270 | 17,894 |
| Advances for purchase of motor conveyance. | 2,10,075 | 1,47,177 | 3,57,252 | 1,25,892 | 2,31,360 | 10,029 |
| Advances for purchase of other conveyance | 23,388 | 22,885 | 46,273 | 26,042 | 20,231 | 516 |
| Passage Advances | 5,561 | 4,500 | 10,061 | 1,910 | 8,151 | .... |
| Other Advances | 2,668 | 4,125 | 6,793 | 1,776 | 5,017 | .... |
| Total | 7,05,021 | 3,89,257 | 10,94,278 | 3,50,249 | 7,44,029 | 28,439 |
| Grand Total .. (c) 60,39,23,205 | 10,32,19,406 | 70,71,42,611 | 3,01,45,636 | 67,69,96,976 | 49,85,443 | |

(a) The opening balance differs from the previous year's closing balance by reason of inclusion of Rs. (-) 32 due to correction.

(b) The opening balance differs from the previous year's closing balance by Rs. (+) 46,145 due to correction.

(c) The opening balance differs from the previous year's closing balance by Rs. (+) 46,113 due to correction.

APPENDIX I

Statement showing the investments of Government in the shares of statutory Corporation, Government companies, Joint Stock Companies etc. Co-operative Banks and societies on the 31st March, 1961. (Referred to in paragraph II of Part A, Review —page 20).

| 1 | 2 | 3 | 4 | 5 | 6 |
|----------------------------------|--|--|--------------------------------|---|---|
| Nature of the concern or company | No. and types of shares purchased. | Purchase price and total amount invested. | Year of investment | Amount of dividend declared for 1960-61 and credited to Government. | Remarks |
| Statutory Corporations— | | | | | |
| 1. | West Bengal Financial Corporation. | 31,770 fully paid-up shares of Rs. 100 each. | 31,77,000 (pur-chased at par). | 30,000 shares in 1953-54. 1,770 shares in 1955-56. | Dividend not yet received from the corporation. |
| | | Rs. | | | |
| | | Rs. | | | |
| 2. | West Bengal State Warehousing Corporation. | 16,000 ordinary shares. | 16,00,000 | 14,000 shares in 1957-58. 2,000 shares in 1960-61. | Nil. Dividend not declared. |
| Government Companies | | | | | |
| | Kalyani Spinning Mills Ltd. | 14,000 equity shares of Rs. 1,000 each. | 1,40,00,000 | 3,500 shares in 1959-60. 10,500 shares in 1960-61. | Nil Do. |

Joint-Stock Companies

| | | | | | |
|-------------------------------|----|--|--------|---------|-----------------|
| West Bengal Salt Company Ltd. | .. | 6,800 ordinary shares of Rs. 25 each. | 70,000 | 1950-51 | 1960.2 per cent |
| | | | 50,000 | 1951-52 | Rs. 3,400 |
| | | | 50,000 | 1952-53 | |

Co-operative Societies

| | | | | | | |
|----------------------|----|-------------------------------|-----------|---------------------|------|------------------------------------|
| Marketing Societies | .. | Redeemable | 9,29,657 | 1956 to 1961 | Nil. | Dividend declared is not known. |
| Industrial Societies | .. | 26,000 shares Rs. 10 each. | 2,60,000 | 1956-57 | Nil. | Do. |
| Credit Societies | .. | Redeemable | 9,01,255 | 1959-60 and 1960-61 | Nil. | Do. |
| Co-operative Banks | .. | Ditto | 11,00,000 | 1959-60 and 1960-61 | Nil. | Do. |

Total .. 2,21,37,912

APPENDIX II.

Statement showing the differences between the ledger and broadsheet figures for want of details/documents from the department/Treasury officer.

| 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 | 19,451 |
| 2. | Agriculturists' Loan Act XII of 1884 .. | Ditto .. | 1956-57 | 65,737 |
| 3. | Loans in other cases of distress .. | Ditto .. | 1960-61 | 1,400 |
| 4. | Loans under the Scheme for distribution of chemical fertilisers. | Ditto .. | 1959-60 | 38,849 |
| Advances under Special Laws. | | | | |
| 1. | Zamindari Embankment Advances under Act II (B.C.) of 1882. | Ditto .. | 1954-55 | 2,35,819 |
| Miscellaneous Loans and Advances. | | | | |
| 1. | Loans to Co-operative Land Mortgage Bank. | Department of Co-operation. | 1960-61 | 7,063 |
| 2. | Advances to West Bengal Provincial Co-operative Bank and Multipurpose Societies. | Ditto .. | 1957-58 | 68,04,287 |
| 3. | Cattle Purchase Loan | Department of Agriculture. | 1960-61 | 80,377 |
| 4. | Loans under the Scheme for increased provision for aid to Industries. | Department of Industries. | 1959-60 | 56,366 |
| 5. | Loans under the Low Income Group Housing Scheme. | Department of Development Commissioner. | 1959-60 | 35,200 |
| 6. | House Building Advance to flood affected people. | Department of Food, Relief and Supplies. | 1957-58 | 994 |
| 7. | Loans for Scheme for Cane Gur Khendesari Sugar. | Department of Small Scale Industries. | 1960-61 | 191 |
| 8. | Loans to Agricultural Marketing Society | Department of Co-operation. | 1960-61 | 10,600 |
| 9. | Loans for fish production in Semi derelict tank. | Department of Director of Fishery. | 1959-60 | 19,240 |
| 10. | Loans for Ghani Oil crushing Industry .. | Department of Small Scale Industries. | 1960-61 | 36,669 |

| Serial No. | Head of Account. | Departmental Officer responsible for recon- ciliation/from whom details are awaited. | Earliest year to which difference relates. | Amount of difference. |
|------------|---|--|--|--------------------------|
| 1 | 2 | 3 | 4 | 5 |
| | | | | Rs. |
| 11. | Short term loan for augmentation of fish production in cultivable tank. | Department of Director Fishery. | 1960-61 | 828 |
| 12. | Loans for rendering assistance to needy fishermen through Co-operative Societies. | Ditto .. | 1960-61 | 2,09,620 |
| 13. | Special Advance to Persons rendered destitute by famine of 1943. | Department of Food Relief and Supplies. | 1957-58 | 837 |
| 14. | Co-operative Societies, Handloom Industry. | Department of Small Scale Industries. | 1960-61 | 9 809 |
| 15. | Scheme for share capital to weavers .. | Ditto .. | 1960-61 | 8,889 |
| 16. | Unionwari Tank fishery Development Scheme. | Department of Fishery. | 1958-59 | 6,823 |
| 17. | Improvement of Tank fishery in dry districts. | Ditto .. | 1957-58 | 4,189 |
| 18. | Loans to big growers | Department of Agriculture. | 1960-61 | 1,800 |
| 19. | Loans to Artisans | Department of Food, Relief and Supplies. | 1957-58 | 4,491 |
| | Loans and Advances to Displaced persons .. | Department of Relief and Rehabilitation. | 1956-57 | 2,50,32,185 |
| | Loans and Advances under Community Development Programme. | | | |
| 1. | Short term Finance to Agriculturists .. | Department of Community Development and Extension Service. | 1960-61 | 2,844 |
| 2. | Unionwari Tank fishery Development Schemes. | Ditto .. | 1960-61 | 685 |
| 3. | Development of Tank fishery in dry districts. | Ditto .. | 1960-61 | 1,942 |
| 4. | Marketing Centre and Storage Godowns | Ditto .. | 1960-61 | 5,333 |
| 5. | Poultry Farming, Sheep rearing, Cow keeping etc. | Ditto .. | 1960-61 | 880 |
| 6. | Rural Arts, Crafts and Industries (Urban) | Ditto .. | 1960-61 | 1,647 |
| 7. | Rural Arts, Crafts and Industries (converted). | Ditto .. | 1960-61 | 36,951 |
| 8. | Co-operative Marketing Society (converted) | Ditto .. | 1960-61 | 2,938 |
| 9. | Reclamation of waste land (converted) .. | Ditto .. | 1960-61 | 17,282 |

| 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 |
| | | | | Rs. |
| 10. | Irrigation Scheme (converted) .. | Ditto .. | 1960-61 | 34,739 |
| 11. | Development of Tank fishery in dry districts (N. E. S.) | Ditto .. | 1960-61 | 112 |
| 12. | Loans to Co-operative Marketing Societies (N. E. S.) | Ditto .. | 1960-61 | 6,590 |
| 13. | Rural Arts, Crafts and Industries (N.E.S.) | Ditto .. | 1960-61 | 289 |
| 14. | Irrigation Scheme (N. E. S.) .. | Ditto .. | 1960-61 | 52,961 |

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