



सत्यमेव जयते

Government of West Bengal

**Finance Accounts
1971-72**

**Superintendent, Government Printing
West Bengal Government Press, Alipore, West Bengal
1974**

CERTIFICATE**TABLE OF CONTENTS**

	Pages.
Certificate of the Comptroller and Auditor-General of India	1
Introductory	3-4

PART I—SUMMARISED STATEMENTS

Statement No. 1—Summary of Transactions	6-18
Statement No. 2—Capital Outlay outside the Revenue Account—Progressive capital outlay to end of 1971-72	19-21
Statement No. 3—Financial results of irrigation works	22-23
Statement No. 4—Debt Position—	
(i) Statement of borrowings	24-26
(ii) Other obligations	26
(iii) Service of debt	27
Statement No. 5—Loans and Advances by State Government—	
(i) Statement of loans and advances	28
(ii) Recoveries in arrears	28-29
(iii) Repayment of loans by Statutory Corporations, etc.	29
Statement No. 6—Guarantees given by Government for repayment of loans, etc., raised by statutory corporations, local bodies and other institutions	30-32
Statement No. 7—Cash balances and investments of cash balances	33-34
Statement No. 8—Summary of balances under Consolidated Fund, Contingency Fund and Public Account	35-37

PART II—DETAILED ACCOUNTS AND OTHER STATEMENTS**A—Revenue and Expenditure**

Statement No. 9—Statement of Revenue and Expenditure under different heads expressed as a percentage of total Revenue/total Expenditure	41-43
Statement No. 10—Statement showing the distribution between Charged and Voted expenditure	44
Statement No. 11—Detailed Account of Revenue by Minor Heads	45-59
Statement No. 12—Detailed Account of Expenditure by Minor Heads	60-90
Statement No. 13—Detailed Account of Capital Expenditure outside the Revenue Account during and to end of the year	91-98
Statement No. 14—Statement showing details of investments of Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies, etc., up to the end of 1971-72	100-113
Statement No. 15—Statement showing the Capital and Other expenditure (outside the Revenue Account), to the end of 1971-72 and the principal sources from which the funds were provided for that expenditure	114-115

TABLE OF CONTENTS—conold.**D—Debt, Deposit and Remittance Heads**

	Pages
Statement No. 16—Statement of Receipts, Disbursements and Balances under heads of account relating to Debt, Deposits, Remittances and Contingency Fund	118-129
Statement No. 17—Detailed statement of Debt and other interest bearing obligations of Government	130-135
Statement No. 18—Detailed statement of Loans and Advances made by Government	136-150
Statement No. 19—Statement showing the details of earmarked balances ..	151-161

APPENDICES

I—Details of expenditure met out of Contingency Fund in earlier years and recouped to the Fund in 1971-72	162
II—Details of expenditure met out of Contingency Fund in 1971-72 and not recouped to the Fund till the close of the year	163
III—Statement of Investments and dividend/interest received	164-165
IV—Details/information awaited from Treasury Officers for reconciliation of balances	166-167
V—Cases where verification and acceptance of balances for large amounts have been unduly delayed	168-171
VI—Statement of works, the progressive expenditure on which exceeded Rs. 25 lakhs at the end of 1971-72	172-175
VII—Details of expenditure met out of Contingency Fund which remained unrecouped to the Fund till the close of the year	176

CERTIFICATE OF THE COMPTROLLER AND AUDITOR-GENERAL OF INDIA

This compilation containing the Finance Accounts of the Government of West Bengal for the year 1971-72 presents the accounts of the receipts and outgoings of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in the accounts. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, presented separately, supplement this compilation.

These accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971. Subject to the observations in this compilation and to those in my report on the accounts of the Government of West Bengal for the year 1971-72, the accounts now presented are correct statements of the receipts and outgoings of the Government of West Bengal for the year 1971-72.



(A. BAKSI)

Comptroller and Auditor-General of India.

NEW DELHI:

The **5** AUG 1974

INTRODUCTORY

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

Part I—Consolidated Fund.

Part II—Contingency Fund.

Part III—Public Account.

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

(1) Revenue;

(2) Capital; and

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

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

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

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

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

(1) Debt (Other than that included in Part I) and Deposits, and

(2) Remittances.

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

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

INTRODUCTORY—concl'd.

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

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

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

4. System of Accounts: The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year ending 31st March 1972 as distinguished from the amounts due to or by Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and for representing the true state of affairs of Government commercial undertakings, run on commercial principles. The detailed accounts of this class of undertakings are, therefore, maintained outside the regular accounts in commercial form and are subject to a test check by the Indian Audit and Accounts Department.

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

PART I—Summarised Statements

STATEMENT No. 1—SUMMARY

Receipts	Actuals	
	1970-71	1971-72
PART I—		
I		
(In lakhs of rupees)		
A—Taxes, Duties and Other Principal Heads of Revenue—		
IV—Taxes on Income other than Corporation Tax ..	34,96.10	44,47.87
V—Estate Duty	64.21	56.50
IX—Land Revenue	5,90.14	5,19.41
X—State Excise Duties	17,08.47	18,44.36
XI—Taxes on Vehicles	6,57.75	6,98.32
XII—Sales Tax	67,93.03	74,17.67
XIII—Other Taxes and Duties	22,82.50	30,81.00
XIV—Stamps	7,72.57	8,04.62
XV—Registration Fees	1,70.32	1,46.87
Total—A—Taxes, Duties and Other Principal Heads of Revenue	1,65,35.09	1,90,16.62
B—Debt Services—		
XVI—Interest	4,04.28	4,86.35
Total—B—Debt Services ..	4,04.28	4,86.35
C—Administrative Services—		
XVII—Administration of Justice	48.36	39.31
XVIII—Jails	18.93	13.29
XIX—Police	95.08	50.14
XXI—Miscellaneous Departments	1,57.04	58.52
Total—C—Administrative Services ..	3,19.41	1,61.26

OF TRANSACTIONS

Disbursements

Actuals	
1970-71	1971-72

CONSOLIDATED FUND

(In lakhs of rupees)

Revenue

A—Collection of Taxes, Duties and Other Principal Revenues—

4—Taxes on Income other than Corporation Tax .. .. .	..	10.24	11.35
9—Land Revenue .. .. .	..	6,38.71	7,26.86
10—State Excise Duties .. .. .	..	1,09.77	1,39.03
11—Taxes on Vehicles .. .. .	..	20.65	24.50
12—Sales Tax .. .. .	..	64.92	86.06
13—Other Taxes and Duties .. .. .	..	35.74	85.05
14—Stamps .. .. .	..	28.32	27.18
15—Registration Fees .. .. .	..	84.85	96.60

Total—A—Collection of Taxes, Duties and Other Principal Revenues.		9,93.20	11,96.63
--------------------------------------------------------------------------	--	----------------	-----------------

B—Debt Services—

16—Interest on Debt and Other Obligations .. .. .	..	42,11.47	36,25.56
17—Appropriation for Reduction or Avoidance of Debt .. .. .	..	5,72.63	6,53.04

Total—B—Debt Services		47,84.10	42,78.60
--------------------------------------	--	-----------------	-----------------

C—Administrative Services—

18—Parliament, State/Union Territory Legislature .. .. .	..	1,46.93	2,03.25
19—General Administration .. .. .	..	7,29.37	8,32.34
21—Administration of Justice .. .. .	..	2,80.75	3,19.98
22—Jails .. .. .	..	2,19.31	2,96.02
23—Police .. .. .	..	24,27.44	29,32.16
26—Miscellaneous Departments .. .. .	..	7,69.55	7,39.81

Total—C—Administrative Services		45,73.35	53,23.56
------------------------------------------------	--	-----------------	-----------------

STATEMENT No. 1—SUMMARY

Receipts	Actuals	
	1970-71	1971-72
PART 1—		
I		
(In lakhs rupees)		
D—Social and Developmental Services--		
XXII—Education	65.30	70.20
XXIII—Medical	76.19	78.89
XXIV—Public Health	14.65	6.78
XXV—Agriculture	2,98.53	2,98.01
XXVII—Animal Husbandry	48.43	86.14
XXVIII—Co-operation	9.81	13.72
XXIX—Industries	2,60.76	3,09.03
XXXI—Community Development Projects, National Extension Service and Local Development Works.	1.61	1.79
XXXII—Miscellaneous Social and Developmental Organisations	3,72.64	6,51.67
Total—D—Social and Developmental Services	11,47.92	15,16.23
E—Multipurpose River Schemes, Irrigation and Electricity Schemes—		
XXXIII—Multipurpose River Schemes	50.17	35.73
XXXIV—Irrigation, Navigation, Embankment and Drainage Works (Commercial).	15.48	17.15
XXXV—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).	7.63	10.49
Total—E—Multipurpose River Schemes, Irrigation and Electricity Schemes.	73.28	63.37
F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—		
XXXVII—Public Works	85.74	86.57
Total—F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.	85.74	86.57

OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1970-71	1971-72
CONSOLIDATED FUND—contd.		
Revenue—contd.		
(In lakhs of rupees)		
D—Social and Developmental Services—		
27—Scientific Departments	0.66	0.66
28—Education	69,62.32	75,94.32
29—Medical	19,60.34	22,22.39
30—Public Health	7,08.30	7,70.71
31—Agriculture	13,32.62	14,81.68
33—Animal Husbandry	2,52.74	2,73.35
34—Co-operation	1,12.95	1,30.97
35—Industries	5,18.79	6,06.78
37—Community Development Projects, National Extension Service and Local Development Works.	4,84.23	6,93.75
38—Labour and Employment	4,96.36	5,18.41
39—Miscellaneous Social and Developmental Organisations ..	3,77.67	3,79.60
Total—D—Social and Developmental Services	1,32,06.98	1,46,72.62
E—Multipurpose River Schemes, Irrigation and Electricity Schemes—		
42—Multipurpose River Schemes	3,92.91	4,38.22
43—Irrigation, Navigation, Embankment and Drainage Works (Commercial).	1,15.09	1,26.39
44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).	8,02.56	7,29.44
Total—E—Multipurpose River Schemes, Irrigation and Electricity Schemes.	13,10.56	12,94.05
F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—		
50—Public Works	12,87.20	13,97.86
51A—Greater Calcutta Development Schemes	1,56.75	3,06.22
Total—F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.	14,43.95	17,04.08

STATEMENT No. 1—SUMMARY

Receipts	Actuals	
	1970-71	1971-72
PART 1—		
I		
(In lakhs of rupees)		
G—Transport and Communications (Other than Roads)—		
XXXIX—Ports and Pilotage	0.37	1.61
XLIII—Roads and Water Transport Schemes	28.96	21.50
Total—G—Transport and Communications (Other than Roads)	29.33	23.11
I—Miscellaneous—		
XLVII—Contributions and Recoveries towards Pensions and Other Retirement Benefits.	14.45	33.55
XLIX—Stationery and Printing	8.47	7.32
LI—Forest	2,20.51	3,45.08
LII—Miscellaneous	5,56.91	3,91.17
Total—I—Miscellaneous	8,00.34	7,77.12
J—Contributions and Miscellaneous Adjustments		
LV—State's share of Union Excise Duties	28,15.43	34,23.02
LVI—Grants-in-aid from Central Government	45,80.14	1,69,80.82
LVII—Miscellaneous Adjustments between Central and State/ Union Territory Governments.	8.43	5.34
LVIII—Dividends, etc., from Commercial and other Undertakings.	2.13	3.14
Total—J—Contribution and Miscellaneous Adjustments	74,06.13	2,04,12.32
Total—Revenue Receipts	2,68,01.52	4,25,42.95

OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1970-71	1971-72
CONSOLIDATED FUND—contd.		
(In lakhs of rupees)		
Revenue—contd.		
G—Transport and Communications (Other than Roads)—		
53—Ports and Pilotage	18.62	19.55
57—Road and Water Transport Schemes	52.59	80.69
Total—G—Transport and Communications (Other than Roads)	71.21	1,00.24
I—Miscellaneous—		
64—Famine Relief	13,24.47	19,38.93
65—Pensions and Other Retirement Benefits	3,37.46	3,97.28
67—Privy Purses and Allowances of Indian Rulers	0.17	.06
68—Stationery and Printing	1,08.42	1,22.86
70—Forest	2,59.80	2,86.00
71—Miscellaneous	18,93.34	89,06.31
Total—I—Miscellaneous	39,23.66	1,16,51.44
J—Contributions and Miscellaneous Adjustments—		
76—Other Miscellaneous Compensations and Assignments	35.99	33.06
Total—J—Contributions and Miscellaneous Adjustments	35.99	33.06
Total—Expenditure on Revenue Account	3,03,43.00	4,02,54.26
Revenue Deficit (-)/Surplus (+)	- 35,41.48	+ 22,88.67
II. Capital		
Capital Expenditure Outside the Revenue Account (Figures for each Major Head are given in Statement No. 2).	26,39.39	30,37.34
Total—Expenditure	3,29,82.39	4,32,91.62

STATEMENT No. 1—SUMMARY

Receipts	Actuals	
	1970-71	1971-72
PART 1—		
III.		
(In lakhs of rupees)		
O—Public Debt—		
Permanent Debt	12,70.22	16,23.72
Floating Debt	27,14.71	1,64,40.67
Loans from the Central Government	1,06,77.84	76,41.39
Other Loans	1,64.99	4,33.23
Total	1,48,27.76	2,61,39.01
Q—Loans and Advances by the State and Union Territory Governments—		
Recoveries of Loans and Advances	7,42.56	5,55.40
Total—Consolidated Fund	4,23,71.84	6,92,37.36
PART II—		
Contingency Fund	24.91(a)	4.35(b)
Total—Contingency Fund	24.91	4.35

(a) Includes Rs. 1.05 lakhs spent from advance obtained from Contingency Fund during earlier years and recouped to the Fund during 1970-71.

(b) Represents expenditure met out of Contingency Fund during earlier years and recouped to the Fund during 1971-72. Details are given in Appendix I.

OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1970-71	1971-72
CONSOLIDATED FUND—contd.		
Debt		
	(In lakhs of rupees)	
O—Public Debt—		
Permanent Debt	5,20.95	7,82.55
Floating Debt	27,14.71	1,53,20.52
Loans from the Central Government	47,76.69	50,49.45
Other Loans	98.70	70.84
Total ..	81,11.05	2,12,23.36
 Q—Loans and Advances by the State and Union Territory Governments—		
Loans and Advances	37,30.42	42,03.67
Total—Consolidated Fund ..	4,48,23.86	6,87,18.65
 CONTINGENCY FUND		
Contingency Fund	42.63(c)	0.75(d)
Total—Contingency Fund ..	42.63	0.75

(c) Includes Rs. 18.77 lakhs spent from advance obtained from Contingency Fund during 1970-71 and not recouped to the Fund till the close of 1970-71.

(d) Details are given in Appendix II.

STATEMENT No. 1—SUMMARY

Receipts	Actuals	
	1970-71	1971-72
PART III—		
Debt (Other than that mentioned in Part I),		
(In lakhs of rupees)		
S—Unfunded Debt (a)	6,57.10	8,11.87
T—Deposits and Advances (b) .. .. .	..	..
Deposits bearing Interest—		
A—Reserve Funds	0.17	9.29
B—Other Deposit Accounts .. .. .	..	—0.07
Deposits not bearing Interest—		
A—Sinking Funds	6,69.22	7,71.54
B—Reserve Funds	2,01.20	1,80.43
C—Other Deposit Accounts	1,09,80.95	1,40,66.08
Advances not bearing Interest		
Suspense	2,60,02.86	2,14,47.47
Miscellaneous	3,55.86	5,17.23
U—Remittances	55,60.16	1,63,68.14
Total—Public Account	4,50,04.79	5,50,09.47
Total—Receipts	8,74,01.54	12,42,51.18
Opening Cash Balance	—21,86.55	—6,75.80
Grand Total	8,52,14.99	12,35,75.38

(a) A more detailed account is given in Statement No. 17.

(b) For details by minor heads refer to Statement No. 16.

OF TRANSACTIONS—*concl.*

	Disbursements	Actuals	
		1970-71	1971-72
PUBLIC ACCOUNT			
Deposits and Remittances			
(In lakhs of rupees)			
S—Unfunded Debt (a)	.. .. .	3,26.46	3,92.73
T—Deposits and Advances (b)	.. .. .	..	..
Deposits bearing Interest—			
A—Reserve Funds	.. .. .	..	..
B—Other Deposit Accounts	.. .. .	..	94.17
Deposits not bearing Interest—			
A—Sinking Funds	.. .. .	3,56.87	5,18.22
B—Reserve Funds	.. .. .	1,29.80	1,59.89
C—Other Deposit Accounts	.. .. .	1,02,31.05	1,31,29.51
Advances not bearing Interest	.. .. .	6,32.48	10,17.01
Suspense	.. .. .	2,04,71.08	2,76,46.98
Miscellaneous	.. .. .	..	..
U—Remittances	.. .. .	88,76.56	1,44,54.40
	Total—Public Account	.. 4,10,24.30	5,73,92.91
Total—Disbursements	.. .. .	8,58,90.79	12,61,12.31
Closing Cash Balance	.. .. .	-6,75.80	-25,36.93(c)
	Grand Total	.. 8,52,14.99	12,35,75.38

(c) Represents balance as per Government Accounts. This comprises Rs. 21.40 lakhs in treasuries, Rs. 2,700.17 lakhs as deposit with the Reserve Bank and Rs. 1,41.84 lakhs as remittance in transit. The amount of deposit with the Reserve Bank has been arrived at after taking into account the adjustments of inter-Governmental Transactions relating to 1971-72 advised to the Reserve Bank of India upto 25th April 1972. Please see explanatory note 6 below Statement No. 7 (Page 34).

Explanatory notes:

1. Receipts from Government of India: Of the total revenue receipts of Rs. 425.43 crores in 1971-72, Rs. 248.17 crores were received from Government of India as shown below:

	(In crores of rupees)
(i) Share of net proceeds of taxes on Income other than Corporation Tax ..	43.56
(ii) Estate Duty	0.57
(iii) Share of Union Excise Duties	34.23
(iv) Grants in lieu of tax on railway passenger fares	0.89
(v) Other grants received from the Government of India	1,68.92
Total ..	2,48.17

2. Taxation changes during the year: 'The West Bengal Duty on Inter-State River Valley Authority Act, 1971' enacted to enable the Government of West Bengal to levy and collect the duty on the consumption of electricity generated by an Inter-State River Valley Authority and validate the collection made in the past in accordance with the rule framed under the 'Bengal Electricity Duty Act, 1935' was enforced retrospectively with effect from 1st February 1958. The anticipated yield from the levy was Rs. 80 lakhs.

Surcharge on certain existing taxes was imposed to raise additional resources for relief of refugees from erstwhile East Bengal. The details of surcharges and yield therefrom are shown below:—

Measure	Date of enforcement	Actual yield during 1971-72 (In lakhs of rupees)	
XII. Sales Tax—			
(i) Surcharge at the rate of two per cent. of the total amount of tax payable under Bengal Finance (Sales Tax) Act 1941.	1st February 1972	}	
(ii) Surcharge at the rate of two per cent. of the total amount of tax payable under West Bengal Sales Tax Act 1954.	1st February 1972		
XIII—Other Taxes and Duties			
(i) Surcharge at the rate of ten paise for each payment for admission to entertainment.	17th January 1972	} 19.16	
(ii) Surcharge at the rate of one-half of one per cent. on totalisator money.	17th January 1972		
(iii) Surcharge at the rate of ten paise in respect of each bet.	17th January 1972		
XIV—Stamps ..	Levy of an additional stamp duty of ten paise on all instruments subject to stamp duty under the Indian Stamp Act 1899 inclusion of the imposts made by Government of India with effect from 15th November 1971.	17th January 1972	32.72

The net collection in respect of surcharge after deduction of ten per cent. as collection charges were payable to Government of India as State's share of contribution towards the expenditure on relief of refugees from erstwhile East Bengal.

3. Revenue Receipts: The increase of Rs. 157.41 crores in revenue receipts from Rs. 268.02 crores in 1970-71 to Rs. 425.43 crores in 1971-72 was mainly under:

Major head of account	(In crores of rupees) Increase	Reasons for the increase
Grants-in-aid from Central Government	124.01	Grants for relief to refugees from Bangladesh.
Taxes on Income other than Corporation Tax.	9.52	Increase in the share of net proceeds assigned to the State.
Other Taxes and Duties	7.98	Increased receipts due to more collection from existing taxes.
Sales Tax	6.25	Increased receipts under State Sales Tax Act due to more collection.
State's Share of Union Excise Duties ..	6.08	Increase in the State's Share of Union Excise Duties and of net proceeds of additional duties of excise assigned to the State.
Miscellaneous Social and Developmental Organisations.	2.79	Increased recoveries in connection with Employees' State Insurance Scheme.
State Excise Duties	1.36	Increase in receipt from Excise Duties on country spirits, wines and commercial spirits.
Forest	1.24	Increased receipts from the management of ex-Zamindari Estates.

The increase in revenue under the above heads was partly off-set by decrease under "Miscellaneous" (Rs. 1.66 crores) due to less receipts on account of displaced persons and State lotteries, and "Miscellaneous Departments" (Rs. 0.98 crore) due to less receipts from different departments of Government on account of services rendered.

4. Expenditure on Revenue Account: The increase of Rs. 99.11 crores in expenditure on Revenue account from Rs. 303.43 crores in 1970-71 to Rs. 402.54 crores in 1971-72 was mainly under:

Major head of account	(In crores of rupees) Actuals		Increase	Reasons for increase
	1970-71	1971-72		
Miscellaneous	18.93	89.06	70.13	Expenditure on relief to Refugees from erstwhile East Bengal, more expenditure on displaced persons and increase in miscellaneous Grants Contributions.
Education	69.62	75.88	6.26	More expenditure on Development Schemes and Grants for Primary Education.
Famine Relief	13.24	19.39	6.15	Mainly due to increased expenditure on salaries and gratuitous relief.

Major head of account	(In crores of rupees)		Increase	Reasons for increase
	Actuals			
	1970-71	1971-72		
Police	24.27	29.32	5.05	More expenditure on establishment of District Executive Force and less recoveries from other Governments, Departments, etc.
Medical	19.60	22.22	2.62	More expenditure on hospitals and dispensaries, medical colleges and schools and development schemes.
Community Development Projects, National Extension Service and Local Development Works.	4.84	6.94	2.10	More expenditure on Development Schemes and National Extension Service.
Agriculture	13.33	14.82	1.49	More expenditure on Development Schemes.
Greater Calcutta Development Schemes.	1.57	3.06	1.49	More expenditure on Development Schemes.
Public Works	12.87	13.98	1.11	More expenditure on repairs—communication.
General Administration ..	7.29	8.32	1.03	More expenditure on Civil Secretariat and general establishment.

The increase was partly counter-balanced by decrease in revenue expenditure under "Interest" (Rs. 5.85 crores) due to less interest paid to Government of India.

STATEMENT No. 2—CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT

Progressive Capital Outlay to end of 1971-72

Nature of expenditure	Expenditure up to 1970-71	Expenditure during 1971-72	Total
			(In lakhs of rupees)
92—Payment of Compensation to Land Holders, etc., on the Abolition of the Zamindari System.	31,24·91	2,95·77	34,20·68
95—Capital Outlay on Schemes of Agricultural Improvement and Research.	27,22·52	2,26·63	29,49·15
96—Capital Outlay on Industrial and Economic Development.	15,26·44	2,14·16	17,40·60
98—Capital Outlay on Multipurpose River Schemes ..	159,55·52	5,17·73	164,73·25
99—Capital Outlay on Irrigation, Navigation, etc., Works (Commercial).	13,04·00	3,24·82	16,28·82
100—Capital Outlay on Irrigation, Navigation, etc. Works (Non-Commercial).	7,66·10	1,62·20	9,28·30
101—Capital Outlay on Electricity Schemes ..	1,28·13	..	1,28·13
103—Capital Outlay on Public Works	114,87·87	3 28·25	118,16·12
106A—Capital Outlay on Greater Calcutta Development Scheme.	7,92·58	44·07	8,36·65
109—Capital Outlay on Other Works	104,33·98	4,64·83	108,98·81
114—Capital Outlay on Road and Water Transport Schemes.	7,39·84	6·22	7,46·06(a)
119—Capital Outlay on Forests	0·13	..	0·13
120—Payments of Commuted Value of Pensions ..	1,02·93	11·70	1,14·63
124—Capital Outlay on Schemes of Government Trading.	- 7,13·32	4,40·96	- 2,72·36(b)
125—Appropriation to the Contingency Fund ..	5,00·00	..	5,00·00
Total ..	488,71·63	30,37·34	519,08·97

(a) Includes capital advance of Rs. 6,16·60 lakhs to Calcutta State Transport Corporation (Rs. 6,01·96 lakhs) and North Bengal State Transport Corporation (Rs. 14·64 lakhs). The advances represent outlays incurred by Government before formation of these Corporations. On their formation, the amount was treated as capital advanced to them—terms and conditions have not yet been settled.

(b) This head records not expenditure on schemes of Government trading after taking credit for the receipts during the year. The minus expenditure was mainly due to larger recoveries on account of sale proceeds of foodgrains.

Notes.— (1) The financial results of different schemes the expenditure on which has been recorded under the major heads "98—Capital Outlay on Multipurpose River Schemes" and "99—Capital Outlay on Irrigation, Navigation, etc., Works (Commercial)" are given in Statement No. 3.

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

(2) In 1971-72 Government invested Rs. 202.06 lakhs in Government commercial and industrial undertakings (Rs. 8.02 lakhs), Banks (Rs. 5.71 lakhs) and co-operative institutions (Rs. 188.33 lakhs).

The total investment of Government in the share capital and debentures of different concerns at the end of 1968-69, 1969-70, 1970-71, and 1971-72 was Rs. 26,73.27 lakhs, Rs. 28,18.57 lakhs, Rs. 29,29.46 lakhs and Rs. 31,31.52 lakhs, and the dividend/interest received therefrom was Rs. 0.89 lakh, Rs. 2.47 lakhs, Rs. 2.13 lakhs and Rs. 3.14 lakhs respectively. Further details are given in Appendix III.

(3) A summary of the financial results of the working of the departmentally-managed Government undertakings as disclosed by the latest available *pro forma* accounts is given below :—

Name of the undertaking	Major head under which accounted for	Year of Account	Capital employed	Profit (+) or Loss (-)	Percentage of profit or loss to capital employed
1	2	3	4	5 (In lakhs)	6 (of rupees)
Greater Calcutta Milk Supply Scheme.	124—Capital Outlay on Schemes of Government Trading.	1964-65	4,91.35	- 15.15	3.08
Scheme for Production of Shark Liver Oil, Fish-meal, etc.	31—Agriculture ..	1963-64	0.56	0.08	14.28
Scheme for State Trading in Rice and Paddy(a).	124—Capital Outlay on Schemes of Government Trading.	1963-64	19,75.63	- 52.95	2.68
Scheme for State Trading in Wheat and Wheat Products(a).	124—Capital Outlay on Schemes of Government Trading.	1964-65	1,71.18	- 13.47	7.87
Brooklyn Ice Plant and Cold Storage.	31—Agriculture ..	1966-67	17.71	- 1.64	9.26
Central Engineering Organisation.	35—Industries ..	1968-69	34.34	- 4.92	14.32
Surgical Instruments Servicing Station, Baruiipur.	35—Industries ..	1968-69	4.34	- 0.34	7.83
Durgapur State Transport Services.	57—Road and Water Transport Schemes, 114—Capital Outlay on Road and Water Transport Schemes.	1965-66	59.98	- 6.32	10.53
Brick and Tile Board (Excluding Durgapur Unit).	124—Capital Outlay on Schemes of Government Trading.	1967-68	12.27	- 0.16	1.30
Hospital Appliances—Scheme of Central Engineering Organisation.	35—Industries ..	1968-69	2.04	- 0.10	4.90

(a) The schemes of State Trading in rice and paddy and wheat and wheat products were transferred to the Food Corporation of India with effect from 12th December 1966.

Name of the undertaking	Major head under which accounted for	Year of Account	Capital employed	Profit(+) or Loss(-)	Percentage of profit or loss to capital employed.
1	2	3	4	5	6
(In lakhs of rupees)					
Government Saw Mills, Siliguri.	70—Forest	.. 1969-70	20.45	1.69	8.26
Director of Cinchona and Other Medicinal Plants (Cinchona—Wing).	35—Industries	.. 1965-66	80.21	32.25	40.21
Integrated Scheme for training-cum-production centre for wood industries.	35—Industries	.. 1959-60	15.19	0.95	6.25
Silk Reelers Co-operative and allied organisation.	35—Industries	.. 1955-56	9.86	0.26	2.64

STATEMENT No. 3—FINANCIAL

Name of project	Direct capital outlay		Direct Revenue (Public Works) receipts during 1971-72	Total Revenue receipts
	During 1971-72	To end of 1971-72		
1	2	3	4	5
A IRRIGATION WORKS— UN-PRODUCTIVE—				In lakhs
Midnapore Canal	83.07	1.12	1.12
Damodar Canal	1,28.19	12.55	12.55
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—UN-PRODUCTIVE—				
Sonarpur-Arapanch Drainage Scheme.	..	2.48	96.59	0.91
Bagjola-Ghuni-Jatragachi Drainage Scheme.	88.88	..
Hijli Tidal Canal	25.51	0.05
Eastern Canals	21.82	1.98
C—MULTIPURPOSE RIVER SCHEME—				
Mayurakshi Reservoir Project	16.47	16,46.82	27.75
Grand Total (A+B+C)(a)	18.95	20,90.88	44.36

Explanatory notes:

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

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

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

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

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

Projects sanctioned between 1st April 1941 and 31st March 1956—4 per cent.

Projects sanctioned from 1st April 1956—4½ per cent.

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

There was no productive work in the State at the end of 1971-72.

(a) Financial results of schemes costing Rs. 15 lakhs and more have only been included.

RESULTS OF IRRIGATION WORKS

Net revenue before charging interest			Interest on capital	Net profit or loss after meeting interest	
Direct working expenses	Surplus of revenue over expenditure (+) or excess of expenditure over revenue (-)	Rate per cent. on capital outlay to end of 1971-72		Surplus of revenue over expenditure (+) or excess of expenditure over revenue (-)	Rate per cent. on capital outlay to end of 1971-72
6	7	8	9	10	11
of rupees					
10.59	- 9.47	11.40	4.57	- 14.04	16.90
16.04	- 3.49	2.72	7.11	- 10.60	8.27
8.89	- 7.98	8.26	5.23	- 13.21	13.68
2.22	- 2.22	2.50	4.89	- 7.11	8.00
1.10	- 1.05	4.12	1.40	- 2.45	9.60
10.64	- 8.66	39.69	1.20	- 9.86	45.19
71.45	- 43.70	2.65	90.21	- 1,33.91	8.13
1,20.93	- 76.57	3.66	1,14.61	- 1,91.18	9.14

STATEMENT No. 4—DEBT POSITION

(i) Statement of Borrowings

(In crores of rupees.)

Nature of borrowing	Balance on 1st April 1971	Receipts during the year	Repayments during the year	Balance on 31st March 1972	Increase(+) or decrease(-) during the year
I. Permanent debt	84.61	16.24	7.83	93.02	+8.41
Floating debt .. ..	..	1,64.40	1,53.20	11.20	+11.20
Loans from Government of India ..	5,91.13	76.41	50.49	6,17.05	+25.92
Other loans	15.64	4.34	0.71	19.27	+3.63
Total—Public Debt	6,91.38	2,61.39	2,12.23	7,40.54	+49.16
II. Unfunded debt	29.95	8.12	3.73	34.34	+4.39
Grand Total	7,21.33	2,69.51	2,15.96	7,74.88	+53.55

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

Explanatory notes:

(1) **Permanent debt:** These are long-term loans (which have a currency of more than 12 months) raised in the open market to finance certain projects, etc. During the year, a loan of Rs. 15.67 crores bearing 5½ per cent. interest was raised at par. This loan is redeemable at par in 1983. Of this Rs. 11.06 crores were collected in cash and Rs. 4.61 crores by conversion of 4 per cent. West Bengal loan, 1971.

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

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

(b) *Sinking fund.*—In addition to the annual contribution to the respective depreciation fund, as annual contribution is made to the sinking fund for amortisation of loans at such rates as Government may decide from time to time. The balances in the funds at the commencement and end of 1971-72 are given below:—

(In crores of rupees)

	Balance on 1st April 1971	Addition during the year	Withdrawal during the year	Balance on 31st March 1972
Depreciation fund	11.76	1.56	..	13.32
Sinking fund	34.67	5.72	5.17	35.22

STATEMENT No. 4—DEBT POSITION—*contd.*

(i) Statement of Borrowings—Contd.

Out of the total balance in the funds Rs. 14.32 crores were invested in the securities of Governments of India, West Bengal and other States. The amount invested in the securities of the State Government itself was Rs. 6.43 crores.

(2) **Floating debt:** This represents borrowings of a purely temporary character such as treasury bills and ways and means advances from the Reserve Bank of India including shortfalls in the cash balances with the Reserve Bank and overdrafts from the Bank. During the year under review, no treasury bills were issued.

Rs. 19.03 crores were taken from the Bank as ways and means advances. Of this Rs. 16.68 crores were repaid during 1971-72 along with interest of Rs. 0.07 crore.

The State Government obtained during 1971-72 Rs. 145.38 crores as advance from the Bank on account of shortfall in the minimum cash balance with the Bank and overdraft, out of this amount Rs. 136.53 crores were repaid along with interest of Rs. 0.19 crore (including Rs. 0.03 crore as arrear interest for 1970-71).

(3) **Loans from Government of India:** Details of loans taken from Government of India are given in Statement No. 17 at pages 132-133. During the year State Government paid to Government of India Rs. 27.35 crores as interest. The extent to which repayment of principal and payment of interest on loans taken from Central Government had become overdue on 31st March 1972 is shown below:

Class of loans	(In crores of rupees)	
	Principal	Interest
Sharing of small savings collections .. .. .	.. .. .	0.10
Loans for major irrigation and multipurpose river projects ..	0.02	4.02
Loans for agricultural production and allied schemes	0.01	0.06
Loans for miscellaneous development purposes .. .. .	.. .. .	0.18
Other loans	1.36	2.11
Loans for community development, co-operation and national extension service schemes.	0.01	(a)
Loans for industrial development	(b)	(c)
Loans for housing schemes .. .. .	.. .. .	0.01
Central Assistance for State Plan schemes	0.65	0.70
Total	2.05	7.17

(a) Rs. 0.38 lakh. (b) Rs. 0.41 lakh. (c) Rs. 0.39 lakh.

STATEMENT No. 4—DEBT POSITION—*contd.*

(i) Statement of Borrowings—Concl'd.

The terms and conditions of repayment of five rehabilitation loans of Rs. 1.19 crores sanctioned during 1958-59 to 1965-66 by Government of India have not been settled. No repayment has consequently been made on these loans.

The terms and conditions of repayment of other rehabilitation loans have not been accepted by the State Government. The State Government pays to Government of India whatever amount is collected including arrears, if any, from the borrowers during the year. Rs. 17.76 crores as principal and Rs. 19.43 crores as interest remained outstanding towards repayment of the loans on 31st March 1972, according to the original terms and conditions of repayment. This amount of principal has been arrived at after taking into account Rs. 1.06 crores, Rs. 1.37 crores, Rs. 7.50 crores, Rs. 6.01 crores, Rs. 2.07 crores and Rs. 0.35 crore adjusted as remission of loans during 1966-67, 1967-68, 1968-69, 1969-70, 1970-71 and 1971-72 respectively.

Rs. 3.80 crores were received by State Government from Government of India during 1971-72 as ways and means advance for Plan schemes of which Rs. 0.39 crore were adjusted as loan and Rs. 3.41 crores as grant. The loan is included in the total loan of Rs. 76.41 crores received during the year.

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

(4) **Other loans:** Particulars of outstanding loans are given in the Statement No. 17. Government have not considered it necessary to make amortisation arrangement for repayment of loans taken from autonomous bodies.

(5) **Unfunded debt:** This comprises provident fund balances of Government servants.

(II) Other obligations

In addition to the above, the balances at the credit of earmarked and other funds as also certain deposits, to the extent to which they have not been invested but are merged with the general cash balance of Government, also constitute the liability of State Government. Such liability at the end of 1971-72 was Rs. 100.33 crores as given below (further details are given in Statement Nos. 16 and 19):—

Nature of obligations	(In crores of rupees)				
	Balance on 1st April 1971	Receipts during the year	Repayments during the year	Balance on 31st March 1972	Net increase(+) decrease(-) during the year
Interest bearing obligations, such as depreciation reserve fund of commercial undertakings, etc.	5.66	0.09	0.94	4.81	-0.85
Non-interest bearing obligations, such as deposits of local funds, civil deposits, other earmarked funds, etc.	83.48	1,50.18	1,38.08	95.58	+12.10
Total	89.14	1,50.27	1,39.02	1,00.39	+11.25

STATEMENT No. 4—DEBT POSITION—*concl'd.*

(iii) Service of Debt

(a) **Interest on debt and other obligations:** The outstanding gross debt and other obligations and the interest charges met from revenue during 1970-71 and 1971-72 are shown below:—

	(In crores of rupees)		
	1970-71	1971-72	Increase (+) or decrease(-) during the year
Gross debt and other obligations outstanding at the end of the year.	8,10.47	8,75.27	+64.80
(i) Interest paid by Government—			
(a) On public debt and unfunded debt ..	41.14	35.24	-5.90
(b) On other obligations ..	0.97	1.02	+0.05
Total ..	42.11	36.26	-5.85
(ii) Deduct—			
(a) Interest received on loans and advances given by Government.	0.61	0.89	+0.28
(b) Interest realised on investment of cash balances.	0.07	0.09	+0.02
(iii) Not amount of interest charges ..	41.43	35.28	-6.15
Percentage of gross interest "Item (i)" to total revenue receipts.	15.71	8.52	-7.19
Percentage of net interest "Item (iii)" to total revenue receipts.	15.46	8.29	-7.17

There were in addition certain other receipts and adjustments (Rs. 3.88 crores) such as interest received from commercial departments, etc. If these are also taken into account, the net burden of interest (actually paid) on revenue will be ₹. 31.40 crores (7.38 per cent. of the revenues).

Government also received during the year Rs. 0.03 crore dividend on investments in commercial undertakings, etc.

(b) Appropriation for reduction or avoidance of debt:

Contribution to Sinking Funds ..	5.73	6.53	+0.80
----------------------------------	------	------	-------

STATEMENT No. 5—LOANS AND ADVANCES BY STATE GOVERNMENT

(i) Statements of Loans and Advances

Class of loans and advances	(In lakhs of rupees)				
	Balance on 1st April 1971	Paid during the year	Repaid during the year	Balance on 31st March 1972	Net addition during the year
1. Loans to Municipal Corporations and Municipalities.	11,10.54	2,03.60	30.74	12,83.40	+1,72.86
2. Loans to district and other local fund committees.	1,62.96	85.28	0.68	2,47.56	+84.60
3. Loans to Co-operative Institutions and Banks.	4,44.34	1,51.78	1,04.07	4,92.05	+47.71
4. Loans under Community Development Projects.	4,72.87	3.80	11.02	4,65.65	-7.22
5. Loans and advances to displaced persons.	26,34.04	81.28	37.95	26,77.37	+43.33
6. Advances to cultivators ..	16,05.34	6,49.17	41.39	22,13.12	+6,07.78
7. Loans to Statutory Corporations, Boards and Government Companies.	1,22,09.25	6,93.35	7.69	1,28,96.91	+6,87.66
8. Miscellaneous loans and advances	41,08.94	19,61.66	92.15	59,76.45	+18,67.51
9. Loans to Government servants	4,00.00	3,73.76	2,29.71	5,44.05	+1,44.05
Total ..	2,31,48.28	42,03.68	5,55.40	2,67,96.56	+36,48.28

(i) A detailed account of the transaction and balances of each class of loan is given in Statement No. 18.

(ii) Recoveries in arrears: Detailed accounts of loans to municipalities Zilla Parishads and Anchal Panchayats, Calcutta Corporation, educational institutions, industrial concerns, etc., are maintained in the Audit Office. Recovery of Rs. 640.66 lakhs (principal Rs. 496.83 lakhs, interest Rs. 143.83 lakhs) was overdue from them at the end of 1971-72 as given below:—

Serial No.	Name of the borrower	No. of loans	Amount overdue			Earliest period to which the arrears relate
			Principal	Interest	Total	
1.	Industrial concerns and municipalities receiving loans for rehabilitation of displaced persons.	131	97.10	49.52	1,46.62	1956-57
2.	Municipalities, Zilla Parishads and Anchal Panchayats.	176	1,02.05	31.89	1,33.94	1955-56
3.	Calcutta Corporation ..	4	43.10	8.61	51.71	1966-67
4.	Calcutta Improvement Trust ..	1	..	0.02	0.02	1969-70
5.	Howrah Improvement Trust ..	5	0.01	7.33	7.34	1970-71
6.	Educational institutions ..	106	15.70	10.56	26.26	1957-58
7.	Calcutta Tramways Co., Ltd.	2	14.00	0.47	14.47	1968-69
8.	Other Statutory Bodies ..	47	2,24.87	35.43	2,60.30	1967-68
Total ..		472	4,96.83	1,43.83	6,40.66	

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

In addition to the above, recovery of Rs. 0.53 lakh (principal Rs. 0.43 lakh, interest of Rs. 0.10 lakh) from Purulia and Raghunathpur municipalities (Purulia district) against five loans given to them by Government of Bihar prior to 1st November, 1956 is outstanding. The date of commencement of repayment of two more loans (balance Rs. 5.50 lakhs) given to Purulia Municipality by Government of Bihar during 1955-56 has not yet been decided by Government of West Bengal; consequently no recovery has been made against these two loans.

Information about arrears in recovery of loans and advances, the detailed accounts of which are maintained by departmental officers (item Nos. 3, 4, 6 and part of 5 and 8 of the statement at page 28) has not been received.

(iii) The terms and conditions of repayment of Rs. 1,58,11.00 lakhs paid as loans to statutory corporations, etc., have not been settled and no repayment has, therefore, been made. Details of the loans are given below:—

(In lakhs of rupees)

Serial No.	No. of Loans	Amount	Period during which loans were paid
1. West Bengal State Electricity Board ..	94	68,72.18	1955-56 to 1971-72.
2. Calcutta State Transport Corporation ..	79	14,50.33	1960-61 to 1971-72.
3. West Bengal Development Corporation ..	31	4,09.84	1956-57 to 1965-66.
4. Calcutta Metropolitan Sanitations and Water Supply Authority.	19	1,67.24	1966-67 to 1971-72.
5. Howrah Improvement Trust ..	15	1,66.25	1965-66 to 1970-71.
6. Calcutta Corporation	10	1,54.59	1968-69 to 1970-71.
7. Calcutta Tramways Company Ltd. ..	52	5,85.18	1967-68 to 1971-72.
8. North Bengal State Transport Corporation	15	1,30.16	1961-62 to 1971-72.
9. Calcutta Improvement Trust	11	63.53	1966-67 to 1969-70.
10. West Bengal Financial Corporation ..	10	36.87	1955-56 to 1970-71.
11. Municipalities	56	18.65	1968-69 to 1971-72.
12. Calcutta Port Commissioners	3	10.00	1967-68 to 1968-69.
13. Durgapur Development Authority ..	9	1.56	1959-60 to 1964-65.
14. Calcutta Metropolitan Development Authority.	13	20,89.76	1970-71 to 1971-72.
15. Electro-Medical and Allied Industries Ltd.	5	11.75	1970-71 to 1971-72.
16. West Bengal Industrial Development Corporation.	2	48.37	1971-72.
17. West Bengal Small Industries Corporation Ltd.	1	26.38	1971-72.
18. Hooghly River Bridge Commission ..	1	10.00	1971-72.
19. Durgapur Chemicals Ltd.	31	10,89.19	1963-64 to 1971-72.
20. Durgapur Projects Ltd.	16	23,87.17	19 2-63 to 1968-69.
21. Kalyani Spinning Mills Ltd.	5	82.00	1969-70 to 1971-72.
Total ..	478	1,58,11.00	

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

Public or other body for which guarantee has been given and brief nature of the guarantee.	(In lakhs of rupees)	
	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1972
(i) Working capital raised by statutory corporations and dividends thereon.	1,03·50	1,00·00
(ii) Loans, debentures, bonds, etc., raised by—		
(a) Statutory Corporations and Boards	45,06·18	45,06·18
(b) Co-operative Banks and institutions	31,76·70	11,49·64
(c) Joint Stock Companies	20·21	11·18
(d) Government Companies	1,78·37	1,45·25
Total	79,84·96	59,12·25

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

1. Statutory Corporations and Boards (three)—

(a) Guarantee of repayment of capital and payment of 3½ per cent dividend thereon.	1,00·00 (Principal) 3·50 (Dividend per annum)	1,00·00
(b) Guarantee for repayment of amount raised by issue of bonds and payment of interest thereon at stipulated rates.	45,06·18	45,06·18
Total—Statutory Corporations and Boards ..	46,09·68	46,06·18

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

Public or other body for which guarantee has been given and brief nature of the guarantee.	(In lakhs of rupees)	
	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1972
2. Co-operative banks and institutions—		
(a) Co-operative banks (3)—		
(i) Guarantee for repayment of debentures issued and payment of interest thereon.	6,50.68	6,50.68
(ii) Guarantee for granting loan, medium and short-term loans and cash credit advances by the Reserve Bank of India and the West Bengal State Co-operative Bank for agricultural purposes.	18,12.65	2,85.78
(iii) Guarantee for granting loans for running co-operative rice mill.	40.00	2.02
(iv) Guarantee for granting loans for financing wholesale consumers' stores.	3.00	3.00
(v) Guarantee for repayment of loans with interest for purchase and distribution of chemical fertilizer.	1,00.00	32.00
(b) Taxi-drivers' Co-operative Societies (4)—		
Guarantee for repayment of loans and overdrafts and payment of interest thereon.	7.20	4.11
(c) Consumers' co-operative societies (3)—		
Guarantee for repayment of loans and payment of interest thereon.	22.00	11.90
(d) Co-operative cold storage (1)—		
Guarantee for repayment of loans and payment of interest thereon.	2.00	2.00
(e) Housing Finance Co-operative Society (1)—		
Guarantee for repayment of long term loans and payment of interest thereon.	1,60.00	1,55.00
(f) Selected co-operative societies acting as agents of the Food Corporation of India—		
Guarantee for repayment of loans and cash credit advance and payment of interest thereon.	3,79.17	3.15
Total—Co-operative Banks and Institutions . .	31,76.70	11,49.64

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

(In lakhs of rupees)		
Public or other body for which guarantee has been given and brief nature of the guarantee.	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1972
3. Joint stock companies (4)—		
(i) National Sugar Mills Ltd.—		
Guarantee for repayment of principal and interest ..	10.00	2.21
(ii) National Tannery Co., Ltd.—		
Guarantee for repayment of loans and payment of interest thereon.	6.00	6.00
(iii) Messrs. Film, Kraft Private Ltd.—		
Guarantee for repayment of loan and payment of interest thereon.	2.24 plus interest at the rate of 9 per cent. per annum	} 2.97
(iv) Messrs. Sudhir Mukherjee Productions—		
Guarantee for repayment of loan and payment of interest thereon	1.97 plus interest at the rate of 12 per cent per annum	
Total—Joint Stock Companies ..	20.21	11 18
4. Government Companies (2)—		
(i) West Bengal Small Industries Corporation Ltd.—		
Guarantee for repayment of advance by the State Bank of India	50.00	24.01
(ii) Kalyani Spinning Mills Ltd.—		
Guarantee for repayment of advance by the State Bank of India and payment of interest thereon.	1,28.37	1,21.24
Total—Government Companies ..	1,78.37	1,45.25

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

(In lakhs of rupees)

As on 1st April 1971 As on 31st March 1972

(A) General Cash Balance—

(1) Cash in Treasuries	23.86	21.40
(2) Deposits with the Reserve Bank	-7,01.07	-27,00.17
(3) Remittances in Transit	1.41	1,41.84
Total	-6,75.80	-25,30.93

(4) Add—Investments held in the “Cash Balance Investment Account”.	13.19	13.19
--------------------------------------------------------------------	-------	-------

Total (A)	-6,62.61	-25,23.74
-------------------	----------	-----------

(B) Other Cash Balances and Investments—

(1) Cash with departmental officers	47.84	93.70
(2) Permanent advance for contingent expenditure with departmental officers.	23.36	24.01
(3) Investments of earmarked funds	15,03.20	14,61.20

Total (B)	15,74.40	15,78.91
-------------------	----------	----------

Total—(A) and (B)	9,11.79	-9,44.83
---------------------------	---------	----------

Explanatory notes:

1. The cash balance represents the combined balances of the Consolidated Fund, the Contingency Fund and the Public Account. The balance against “Deposits with the Reserve Bank” represents the balance taking into account the Inter-State monetary settlement advised to the Reserve Bank up to 25th April 1972.

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

Explanatory notes—Concl.

2. Under an agreement with the Reserve Bank of India, State Government has to maintain with the Bank a minimum balance of Rs. 50 lakhs every day. The Bank informs Government by telegram of its daily balance with the Bank at the close of each working day. If this balance falls 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. The Bank allows Government ways and means advances up to a maximum of Rs. 150 lakhs without any cover. The Bank also allows Government special ways and means advances up to a limit of Rs. 85 lakhs on the security of securities held by the State Government. If even after taking these advances, Government is not able to maintain the minimum cash balance the Bank allows Government overdrafts.

No treasury bills were issued during the year. Rs. 19,03.00 lakhs were taken as ways and means advances from the Bank on twenty four occasions and Rs. 145,37.67 lakhs as overdrafts on one hundred and twentyseven occasions during 1971-72. Rs. 25.70 lakhs on account of interest (including arrear interest of Rs. 3.36 lakhs) as shown below were paid by Government during the year.

		(In lakhs of rupees)	
Interest on normal ways and means advances	...		4.79
Interest on special ways and means advances	...		2.45
Interest on overdrafts	... ..	...	18.46
		Total	<u>25.70</u>

At the close of the year there was an undischarged liability of Rs. 13.78 lakhs on account of interest on overdrafts.

3. The balances under the head "Remittances in transit" represent remittances between treasuries and currency chests remaining unadjusted on 31st March 1972.

4. The investments held in the Cash Balance Investment Account were wholly in Government of India securities. Interest realised during the year on those investments was Rs. 8.67 lakhs.

5. Details of investments out of earmarked funds are given in Statement No. 19.

6. The balance under "Deposits with the Reserve Bank" represents the balance according to Government accounts after taking into account inter-Governmental monetary settlements advised to the Bank up to 25th April 1972. The minus balance was due to large net payments towards the close of the year by the Bank.

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

The following is a summary of balances on 31st March 1972:

Debit balance	Section of the General Account	Name of account	Credit balance
Rs.			Rs.
		Consolidated Fund—	
362,04,98,800	A to J and Part of T.	Government Account.	
	O	Public Debt	740,53,70,236
267,96,55,516	Q	Loans and Advances by the State and Union Terri- tory Governments— Contingency Fund—	
		Contingency Fund	4,78,65,670
		Public Account—	
	S	Unfunded Debt	34,34,58,539
	T	Deposits and Advances—	
		(i) Deposits bearing interest	4,80,70,505
		(ii) Deposits not bearing interest—gross balance.	110,19,24,612
14,61,20,368	..	Investments—	
9,40,42,914	..	(iii) Advances not bearing interest. (iv) Suspense—	
13,18,802	..	Investments—	
25,00,25,019	..	Other items (net) .. .. .	..
	U	Remittances—	
48,94,96,538	..	I—Remittance within India	8,07,75,120
	X	Cash balance (Closing)	25,36,93,275
928,11,57,957		Total ..	9,28,11,57,957

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

Explanatory notes:

The significance of the head "Government Account" is explained in Note 5 below :

The other headings in this summary take into account the balances under all account heads in Government books where 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 Government of West Bengal as it does not take into account all the physical assets of the State, such as lands, buildings, communications, etc., nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

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

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

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

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

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

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

Explanatory notes—Concl.

5. **Government Account:** Under the system of book-keeping followed in Government Accounts, the amounts booked under revenue, capital and other transactions of Government the balances of which are not carried forward from year to year in the 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 1971-72 given below will show how the net amount at the end of the year has been arrived at—

Dr. Rs.	Details	Cr. Rs.
559,73,54,417	A—Amount at the debit of Government Account on 1st April 1971.	
	B—Revenue Receipts	425,42,95,083
402,54,28,302	C—Expenditure on Revenue Account .. .. .	..
30,37,33,518	D—Capital Expenditure outside the Revenue Account	
	E—Miscellaneous	5,17,22,354(a)
	F—Amount at the debit of Government Account on 31st March 1972.	5,62,04,98,800
<hr/>		<hr/>
992,65,16,237	Total ..	992,65,16,237

(a) Represents amount of Sinking Fund balance transferred to Miscellaneous Government Account on maturity of 4 per cent. West Bengal Loan, 1971 (details in Statement No. 19).

PART II—Detailed Accounts and Other Statements

A—Revenue and Expenditure

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

Heads	Amount (in thousands of rupees)	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
Revenue—			
A—Taxes, duties and other Principal Heads of Revenue—			
IV—Taxes on Income other than Corporation Tax	44,47,87	10.45	11.05
V—Estate Duty	56,50	0.13	0.14
IX—Land Revenue	5,19,41	1.22	1.29
X—State Excise Duties	18,44,36	4.34	4.58
XI—Taxes on Vehicles	6,98,32	1.64	1.73
XII—Salos Tax	74,17,67	17.44	18.43
XIII—Other Taxes and Duties	30,81,00	7.24	7.65
XIV—Stamps	8,04,62	1.89	2.00
XV—Registration Fees	1,46,87	0.35	0.36
	<hr/>	<hr/>	<hr/>
Total—A—Taxes, Duties and Other Principal Heads of Revenue.	1,90,16,62	44.70	47.23
	<hr/>	<hr/>	<hr/>
B—Debt Services	4,86,35	1.14	1.21
C—Administrative Services	1,61,26	0.38	0.40
D—Social and Developmental Services	15,16,23	3.56	3.77
E—Multipurpose River Schemes, Irrigation and Electricity Schemes.	53,37	0.15	0.16
F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.	86,57	0.20	0.21
G—Transport and Communications (Other than Roads)	23,11	0.06	0.06
I—Miscellaneous	7,77,12	1.83	1.93
J—Contributions and Miscellaneous Adjustments ..	2,04,12,32	47.98	50.71
	<hr/>	<hr/>	<hr/>
Grand Total—Revenue Receipts ..	4,25,42,95	1,00.00	1,05.68
	<hr/>	<hr/>	<hr/>

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

Heads	Amount (in thousands of rupees)	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
Expenditure—			
A—Collection of Taxes, Duties and Other Principal Revenues—			
4—Taxes on Income other than Corporation Tax	11,35	0.02	0.03
9—Land Revenue	7,26,86	1.71	1.81
10—State Excise Duties	1,39,03	0.33	0.35
11—Taxes on Vehicles	24,50	0.06	0.06
12—Sales Tax	86,07	0.20	0.21
13—Other Taxes and Duties	85,04	0.20	0.21
14—Stamps	27,18	0.06	0.07
15—Registration Fees	96,60	0.23	0.24
	<hr/>	<hr/>	<hr/>
Total—A—Collection of Taxes, Duties, etc.	11,96,63	2.81	2.98
	<hr/>	<hr/>	<hr/>
B—Debt Service	42,78,60	10.06	10.63
C—Administrative Services	53,23,56	12.51	13.22
D—Social and Developmental Services—			
Education	75,94,32	17.85	18.87
Medical	22,22,39	5.22	5.52
Public Health	7,70,71	1.81	1.91
Agriculture	14,81,68	3.48	3.68
Industry	6,06,78	1.43	1.51
Community Development Projects, National Extension Service and Local Development Works.	6,93,75	1.63	1.72
Labour and Employment	5,18,41	1.22	1.29
Other Social and Developmental Services	7,84,58	1.84	1.95
	<hr/>	<hr/>	<hr/>
Total—D—Social and Developmental Services ..	1,46,72,62	34.48	36.45
	<hr/>	<hr/>	<hr/>

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

Heads	Amount (in thousands of rupees)	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
Expenditure—concl.—			
E—Multipurpose River Schemes, Irrigation and Elec- tricity Schemes.	12,94,05	3.04	3.21
F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.	17,04,08	4.01	4.23
G—Transport and Communications (other than Roads)	1,00,24	0.24	0.25
I—Miscellaneous	1,16,51,44	27.38	28.95
J—Contributions and Miscellaneous Adjustments ..	33,06	0.08	0.08
Grand Total—Expenditure on Revenue Account	4,02,54,28	94.61	1,00.00

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

Heads 1	<i>Charged</i> 2 <i>Rs.</i>	Voted 3 <i>Rs.</i>	Total 4 <i>Rs.</i>
Expenditure in Revenue Account ..	43,38,28,338	3,59,15,99,964	4,02,54,28,302 (a)
Expenditure outside the Revenue Accounts.	4,31,987	30,33,01,531	30,37,33,518 (b)
Disbursements under Public Debt, Loans and Advances etc.*	2,12,23,36,112	42,03,67,518	2,54,27,03,630
Total	2,55,65,96,437	4,31,52,69,013	6,87,18,65,450

(*) The figures have been arrived at as follows :—

	<i>Charged Expenditure</i> <i>Rs.</i>	Voted Expenditure <i>Rs.</i>
O—Public Debt—		
Permanent Debt	7,82,55,040	....
Floating Debt	1,53,20,52,000	....
Loans from the Central Government	50,49,45,174	....
Other Loans	70,83,898	....
Q—Loans and Advances by the State and Union Territory Governments—		
Loans to Local Funds, Private Parties, etc. ..	....	38,29,91,989
Loans to Government Servants .. .. .	....	3,73,75,529
Total	2,12,23,36,112	42,03,67,518

(a) Includes Rs. 23,38,318 spent from out of advance obtained from Contingency Fund during 1965-66 (Rs. 10,803) 1970-71 (Rs. 3,35,574) recouped during the year, but excludes Rs. 75,269 spent from out of advance obtained from Contingency Fund during 1971-72 and not recouped to the Fund till the close of the year.

(b) Includes Rs. 6,60,219 spent from out of advance obtained from Contingency Fund during 1965-66 (Rs. 24,619), 1967-68 (Rs. 64,409) and recouped during the year but excludes Rs. 30,280 spent from out of advance obtained from Contingency Fund during 1971-72 and not recouped to the Fund till the close of the year.

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

Heads	Actuals for 1971-72
	Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—	
IV—Taxes on Income other than Corporation Tax—	
Taxes on Agricultural Income	94,03,563
Miscellaneous	11,105
Share of net proceeds assigned to States	43,56,31,596
<i>Deduct—Refunds</i>	— 2,50,237
Total	44,47,87,027
V—Estate Duty—	
A—Estate Duty on Agricultural Land—Share of net proceeds assigned to State/Union Territory Governments.	5,000
B—Estate Duty on property other than Agricultural land—Share of net proceeds assigned to States.	56,45,000
Total	56,50,000
IX—Land Revenue—	
Ordinary Revenue	2,10,38,859
Sale of Government Estates	6,13,436
Sale-proceeds of waste lands and redemption of land tax	41,145
Recoveries on account of survey and settlement charges	12,279
Rents, etc., of fisheries	9,75,876
Receipts from the management of ex-Zamindari Estates	2,21,83,470
Rates and cesses on land	50,15,682
Miscellaneous	11,89,891
Recoveries of overpayments	24,348
Collection of Payments for services rendered	8,80,187
<i>Deduct—Refunds</i>	— 34,221
Total	5,19,40,952

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

Heads	Actuals for 1971-72
	Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE	
<i>—contd.</i>	
X—State Excise Duties—	
Country Spirits	10,88,93,588
Country Fermented Liquor	45,87,472
Malt Liquors	87,73,419
Wines and Spirits (foreign liquors other than beer, medicated wines and commercial spirits)	3,84,76,860
Receipts from commercial spirits including denatured spirits and medicated wines	1,94,57,880
Opium	7,52,395
Hemp and other drugs	24,03,320
Fines, Confiscations and Miscellaneous	10,94,130
Recoveries of overpayments	3,444
Collection of Payments for services rendered	1,79,381
<i>Deduct—Refunds</i>	-1,86,458
Total ..	18,44,35,551
XI—Taxes on Vehicles—	
Receipts under the Indian Motor Vehicles Act	1,50,18,235
Receipts under the State Motor Vehicles Taxation Act	5,31,77,556
Other Receipts	16,78,211
Additional levy under the State Motor vehicles Taxes Act	2,209
<i>Deduct—Refunds</i>	-43,708
Total ..	6,98,32,503
XII—Sales Tax—	
Receipts under the Central Sales Tax Act	22,29,92,756
Receipts under the State Sales Tax Act	44,49,52,839
Additional levy under the State Sales Tax Act	453
Miscellaneous	7,52,98,571
<i>Deduct—Refunds</i>	-14,77,591
Total ..	74,17,67,028

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

	Actual for 1971-72
	Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE— —<i>contd.</i>	
XIII—Other Taxes and Duties—	
A—Taxes on Luxuries including Taxes on Entertainments, Amusements, Betting and Gambling—	
Entertainment Tax	5,56,15,511
Additional levy of entertainment Tax	19,16,227
Betting Tax—	
Totalisator	96,60,266
Book Makers	96,97,766
<i>Deduct—Refunds</i>	-27,326
Total—A ..	7,68,62,444
B—Electricity Duties—	
Fees under the Indian Electricity Rules, 1956 and fees for the electrical inspection of cinemas.	5,81,683
Taxes and Duties on Electricity	8,47,03,704
Other Receipts	43,851
<i>Deduct—Refunds</i>	-35,259
Total—B ..	8,52,93,979
E—Other Items—	
Receipts under the Bengal Raw Jute Taxation Act, 1941	2,51,66,384
Receipts under the West Bengal Taxes on Entry of Goods in Local Areas Act, 1955.	3,15,82,879
Miscellaneous	20,709
Tax on Paddy purchased by Rice Mills	31,18,143
Receipt on account of West Bengal Taxes on Entry of Goods into Calcutta Metropolitan Area.	8,62,81,466
<i>Deduct—Refunds</i>	-2,26,413
Total—E ..	14,59,43,168
Total—A, B and E ..	30,80,99,591

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

Heads	Actual for 1971-72 Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE	
<i>—contd.</i>	
XIV—Stamps—	
A—Non-Judicial—	
Sale of Stamps	6,14,34,066
Duty on impressing documents	6,75,358
Fines and penalties	4,698
Miscellaneous	2,975
Surcharge on Stamp duties	32,71,820
<i>Deduct—Refunds</i>	-27,46,192
Total—A—Non-Judicial ..	6,26,42,725
 B—Judicial—	
(i) Court Fees—	
Court fees realised in stamps	1,62,46,761
Total—B(i) ..	1,62,46,761
 (ii) Other Receipts—	
Sale of stamps	9,62,702
Fines and Penalties	8,673
Miscellaneous	6,45,792
<i>Deduct—Refunds</i>	-44,874
Total—B—(ii) ..	15,72,293
Total—B—Judicial ..	1,78,19,054
Total—A & B ..	8,04,61,779

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

Heads	Actual for 1971-72 Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE	
<i>—contd.</i>	
XV—Registration Fees—	
Fees for registering documents	1,38,81,577
Fees for copies of registered documents	3,53,653
Miscellaneous	4,54,769
<i>Deduct—Refunds</i>	-2,668
Total ..	1,46,87,331
<hr/>	
Total—A—Taxes, Duties and Other Principal Heads of Revenue ..	190,16,61,762
<hr/>	
B—DEBT SERVICES—	
XVI—Interest—	
B—Interest from Commercial Departments—	
Interest received from Commercial Departments	3,71,39,851
C—Other Interest Receipts—	
Interest on loans and advances by the State/Union Territory Govern- ments.	99,08,698
Interest realised on investments of Cash Balances	8,66,635
Interest on arrears of revenue	17,19,817
Total ..	4,86,35,001
<hr/>	
Total—B—Debt Services ..	4,86,35,001
<hr/>	

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

Heads	Actuals for 1971-72 Rs.
C—ADMINISTRATIVE SERVICES—	
XVII—Administration of Justice—	
Sale-proceeds of unclaimed and escheated property	38,622
Court-fees realised in cash	1,444
General fees, fines and forfeitures	32,90,586
Receipts of the Official Assignee	1,16,011
Receipts of the Official Receiver	33,250
Miscellaneous fees and fines	33,461
Miscellaneous	10,75,151
Recoveries of overpayments	21,489
Collection of Payments for services rendered	19,151
<i>Deduct—Refunds</i>	—6,98,202
Total ..	39,30,963
XVIII—Jails—	
Jails	5,61,154
Jails Manufactures	7,64,404
Recoveries of overpayments	8,261
<i>Deduct—Refunds</i>	—200
Total ..	13,28,619
XIX—Police—	
Police supplied to public departments, private companies and persons	96,718
Receipts and recoveries on account of State—Headquarters police ..	5,23,674
Fees, fines and forfeitures	37,801
Recoveries of overpayments	1,857
Collection of payments for services rendered	1,11,691
Miscellaneous	42,45,270
Police Supplied to Railways	4,498
<i>Deduct—Refunds</i>	—7,221
Total ..	50,14,288

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

Heads	Actuals for 1971-72 Rs.
C—ADMINISTRATIVE SERVICES—<i>concl'd.</i>	
XXI—Miscellaneous Departments—	
Examination Fees	1,09,382
Administration of Indian Partnership Act, 1932	65,519
Administration of Citizenship Act, 1955	2,21,740
Fire Services	31,71,645
Miscellaneous	22,87,559
<i>Deduct</i> —Refunds	-3,251
Total ..	58,52,594
Total—C—Administrative Services ..	1,61,26,464
 D—SOCIAL AND DEVELOPMENTAL SERVICES—	
XXII—Education—	
A—University—	
Fees, Government Arts Colleges	16,96,009
Fees, Government Professional Colleges	6,55,136
B—Secondary—	
Fees, Government Secondary Schools	9,55,799
D—Special—	
Fees, and other receipts, Government Special Schools	2,88,038
E—Technical Education—	
Fees and other receipts, Government Technical Institutions ..	54,574
F—General—	
Income from endowments	224
Recoveries of overpayments	12,352
Collection of Payments for services rendered	26,438
Miscellaneous	34,25,911
<i>Deduct</i> —Refunds	-94,120
Total—F ..	33,70,805
Total—A, B, D, E & F	70,20,356

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

Heads	Actuals for 1971-72
	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>	
XXIII—Medical	
Fees, Medical Schools and Colleges	9,83,304
Hospital Receipts	36,21,683
Sale of Medicines	2,73,319
Contributions	2,92,760
Income from endowments	76,660
Recoveries of overpayments	1,18,402
Collection of Payments for services rendered	5,96,836
Miscellaneous	20,67,032
Receipts on account of provincialisation of Sadar and Subdivisional Hospitals.	2,241
<i>Deduct</i> —Refunds	—1,43,311
Total	78,88,926
XXIV—Public Health	
Sale-proceeds of sera and vaccines, etc.	1,12,860
Recoveries of overpayments	5,431
Collection of Payments for services rendered	4,239
Miscellaneous	5,55,056
Total	6,77,586
XXV—Agriculture	
Agricultural Receipt	2,89,89,626
Fisheries	7,04,846
Recoveries of overpayments	1,58,484
Collection of Payments for services rendered	30,278
<i>Deduct</i> —Refunds	—82,451
Total	2,98,00,733

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

Heads	Actuals for 1971-72 Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>concl.</i>	
XXVII—Animal Husbandry	
Other Receipts	86,08,600
Collection of Payments for services rendered	5,972
<i>Deduct</i> —Refunds	—274
Total ..	86,14,298
XXVIII—Co-operation	
Audit fees	5,85,754
Miscellaneous	7,85,676
Total ..	13,71,430
XXIX—Industries	
Industries	1,63,24,910
Cottage and Small Scale Industries	(a)71,21,009
Cinchona Plantations	78,14,009
Recoveries of overpayments	50,318
Collection of Payments for services rendered	10,290
<i>Deduct</i> —Refunds—	—4,17,119
Total ..	3,09,03,417
XXXI—Community Development Projects, National Extension Service and Local Development Works	
A—COMMUNITY DEVELOPMENT PROJECTS—	
Community Development Projects	1,79,047
Total ..	1,79,047
XXXII—Miscellaneous Social and Developmental Organisations—	
Labour and Employment	6,21,21,615
Miscellaneous	30,48,131
<i>Deduct</i> —Refunds	—2,750
Total ..	6,51,66,996
Total D—Social and Developmental Services ..	15,16,22,839

(a) Includes Rs. 1,18,913 transferred from "Deposit account of grants made by the Khadi and Village Industries Commission"—Statement No. 16 at page 125.

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

Heads	Actuals for 1971-72 Rs.
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—	
XXXIII—Multipurpose River Schemes—	
Mayurakshi Reservoir Project—	
Water rates	22,20,876
Rents	69,262
Miscellaneous	4,85,248
Total—Mayurakshi, etc. ..	27,75,386
Damodar Valley Project—	
Rents	1,57,671
Miscellaneous	4,32,650
Navigation	2,07,523
Total—Damodar Valley Project ..	7,97,844
Total—Mayurakshi and Damodar Valley Projects ..	35,73,230
XXXIV—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—	
A—Irrigation-Works—	
(2) Unproductive Works—	
Direct Receipts—	
Water rates	9,49,221
Rents	14,921
Miscellaneous	4,56,993
Total—A—Irrigation, etc. ..	14,21,135

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

Heads	Actuals for 1971-72
	Rs.
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—<i>contd.</i>	
XXXIV—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—<i>concl'd.</i>	
B—Navigation, Embankment and Drainage Works—	
(2) Unproductive Works—	
Direct Receipts—	
Navigation	37,046
Rents	19,851
Miscellaneous	2,36,857
Total—B—Navigation, etc.	2,93,754
Total—A & B	17,14,889
XXXV—Irrigation, Navigation Embankment and Drainage Works (Non-Commercial)—	
A—Irrigation Works—	
Direct Receipts—	
Water rates	3,41,512
Miscellaneous	1,24,676
Total—A—Irrigation, etc.	4,66,188
B—Navigation, Embankment and Drainage Works—	
Direct Receipts—	
Navigation	9,910
Rents	12,501
Miscellaneous	5,60,047
Total—B—Navigation, etc.	5,82,458
Total—A and B	10,48,646
Total E—Multipurpose River Schemes, Irrigation and Electricity Schemes ..	63,36,765

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

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

XXXVII—Public Works—

Rents	38,53,078
Ferry Receipts	78,758
Tolls on Roads	16,77,231
Recoveries of expenditure	4,11,893
Miscellaneous	26,39,187
<i>Deduct</i> —Refunds	— 2,402
Total ..	86,57,745

Total F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements. 86,57,745

G—TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS)—

XXXIX—Ports and Pilotage—

Registration and other fees	4,834
Miscellaneous	1,56,224
Total	1,61,058

XLIII—Road and Water Transport Schemes—

A—Road Transport—

Road Transport Services	21,49,719
Total ..	21,49,719

Total G—Transport and Communications (other than Roads) .. 23,10,777

I—MISCELLANEOUS—

XLVIII—Contributions and Recoveries towards Pensions and other Retirement Benefits—

Contributions for pensions and gratuities	33,00,938
Miscellaneous	53,778
Total ..	33,54,716

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

Heads.	Actuals for 1971-72.
	Rs.
I—MISCELLANEOUS—<i>contd.</i>	
XLIX—Stationery and Printing—	
Stationery receipts	1,03,232
Sale of plain paper used with stamps	1,67,688
Sale of Gazettes and other Government publications	69,304
Other Press receipts	3,91,329
Total ..	7,31,553
LI—Forests—	
Timber and other produce removed from the forests by Government agency.	64,83,377
Timber and other produce removed from the forests by consumers or purchasers.	1,58,71,083
Drift and waif wood and confiscated forest produce	1,78,986
Receipts from the management of ex-Zamindari Estates	1,10,08,902
Miscellaneous	9,68,209
<i>Deduct—Refunds</i>	- 2,366
Total ..	3,45,08,191
LII—Miscellaneous—	
Unclaimed deposits	1,45,12,330
Sale of old stores and materials	6,88,966
Fees for Government audit	16,849
Rents, rates and taxes	7,49,495
Other fees, fines and forfeitures	1,57,277
Receipts in connection with Elections	1,74,781
Receipts on account of Displaced persons	85,73,132
Receipts from State Lotteries	15,14,532
Recoveries of overpayments	11,99,292
Collection of Payments for services rendered	10,83,532
Miscellaneous	1,43,91,479
Loss or gain by exchange	95
Receipts in England	3,082
Civil Defence	4,64,580
Contributions for Five-Year Plan	20
<i>Deduct—Refunds</i>	- 44,12,133
Total ..	3,91,17,309
Total—I—Miscellaneous ..	7,77,11,769

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

Heads				Actuals for 1971-72
				Rs.
J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS—				
LV—States' share of Union Excise Duties—				
State's share of Union Excise Duties	....	..	..	24,98,44,742
Share of net proceeds of Additional Duties of Excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957, assigned to State.				9,24,57,174
			Total	34,23,01,916
LVI—Grants-in-aid from Central Government—				
A—Statutory Grants-in-aid—				
Grants under Articles 275 of the Constitution		..	..	14,86,40,000
B—Other Grants-in-aid—				
Miscellaneous Departments	..	..	..	38,553
Education	..	..	..	57,26,562
Labour and Employment	..	..	..	29,14,600
Public Health	..	..	..	2,37,32,000
Agriculture	..	..	..	1,21,80,600
Animal Husbandry	..	..	..	60,000
Co-operation	..	..	..	8,14,000
Industries	..	..	..	23,69,000
Community Development Projects, National Extension Service and Local Development Works.				1,35,35,750
Miscellaneous Social and Developmental Organisations	..	..	..	78,57,638
Irrigation, Navigation, Embankment and Drainage Works			..	7,60,000
Public Works	..	..	..	2,21,93,000
Road and Water Transport Schemes	..	..	..	14,941
Forest	..	..	..	1,56,000
Miscellaneous	..	..	..	3,01,21,800
Police	..	..	..	80,12,500
Taxes on Wealth	..	..	..	27,57,000
Medical	..	..	..	40,00,000
Grants for State/Union Territory Plan Schemes		..	..	12,98,60,000

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

Heads.	Actuals for 1971-72.
	Rs.
J—CONTRIBUTIOUS AND MISCELLANEOUS ADJUSTMENTS—concl'd.	
LVI—Grants-in-aid from Central Government—concl'd.	
Miscellaneous—	
Grants in lieu of Tax on Railway Passenger Fares	89,54,000
Relief and Rehabilitation of Displaced persons	10,03,591
Assistance for Natural calamities	3,00,00,000
Welfare of Backward Classes	34,95,000
Relief to Refugees from East Bengal	1,23,88,85,048
Deduct—Refunds	— 106
Total—A & B ..	1,69,80,81,477
LVII—Miscellaneous Adjustments between Central and State/Union Territory Governments—	
Contributions from the Central Government on account of administration of the Petroleum Act.	3,17,949
Contributions from the Central Government on account of administration of the Explosives Act.	37,776
Contributions from the Central Government on account of administration of the Indian Arms Act.	1,62,272
Contributions from the Central Government on account of administration of the Rice Milling Industry (Regulation) Act.	16,420
Total ..	5,34,417
LVIII—Dividends, etc., from Commercial and Other Undertakings—	
Co-operative Societies	3,07,351
Other Commercial and Industrial Undertakings	6,800
Total ..	3,14,151
Total—J—Contributions and Miscellaneous Adjustments.	2,04,12,31,961
Grand Total—Revenue ..	4,25,42,95,083

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

Heads.	Actuals for 1971-72.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
A—COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUES—			
4—Taxes on Income other than Corporation Tax—			
Collection of Taxes on Agricultural Income.	..	11,35,231	11,35,231
Total	..	11,35,231	11,35,231
9—Land Revenue—			
Charges of administration	1,25,36,216	1,25,36,216
Management of Government Estate	46,115	46,115
Survey, Settlement and Record Operations.	..	1,09,71,283	1,09,71,283
Land Records	68,309	68,309
Expenditure in connection with ex-Zamindary Estates.	452	4,90,63,284	4,90,63,736
Total	..	7,26,85,207	7,26,85,659
10—State Excise Duties—			
Superintendence	44,31,443	44,31,443
District Executive Establishment	94,64,621	94,64,621
Works	6,697	6,697
Total	..	1,39,02,761	1,39,02,761
11—Taxes on Vehicles—			
Charges of Collection under Motor Vehicles Acts.	..	24,50,426	24,50,426
Total	..	24,50,426	24,50,426
12—Sales Tax—			
Collection Charges	86,06,584	86,06,584
Total	..	86,06,584	86,06,584

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

Heads	Actuals for 1971-72		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
A—COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUES—<i>concl.</i>			
13—Other Taxes and Duties—			
Collection Charges—			
Entertainment Tax	3,69,244	3,69,244
Betting Tax	10,000	10,000
Charges under the Electricity Acts	17,12,173	17,12,173
Taxes on Entry of Goods in Local Areas.	..	6,49,101	6,49,101
Taxes on Entry of Goods into Calcutta Metropolitan Area.	..	57,64,063	57,64,063
Total	85,04,581	85,04,581
14—Stamps—			
A—Non-Judicial—			
Superintendence	2,18,333	2,18,333
Charges for the sale of stamps	11,46,746	11,46,746
Cost of stamps supplied from Central Stamp Stores.	..	10,26,226	10,26,226
Total—(A)	23,91,305	23,91,305
B—Judicial—			
Superintendence	1,09,166	1,09,166
Charges for the sale of stamps	67,220	67,220
Cost of stamps supplied from Central Stamp Stores.	..	1,50,453	1,50,453
Total—(B)	3,26,839	3,26,839
Total—(A) and (B)	27,18,144	27,18,144
15—Registration Fees—			
Superintendence	2,33,959	2,33,959
District Charges	94,25,757	94,25,757
Total	96,59,716	96,59,716
Total—A—Collection of Taxes, Duties and Other Principal Revenues.	452 ^m	11,96,62,650	11,96,63,102

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

Heads.	Actuals for 1971-72.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
B—DEBT SERVICES—			
16—Interest on Debt and Other Obligations—			
A—Interest on Public Debt and Other Obligations—			
I—Interest on Ordinary Debt—			
(i) Debt raised in India—			
1. Interest on Permanent Loans	4,66,33,296	..	4,66,33,296
2. Discount on loans ..	5,10,000	..	5,10,000
3. Floating Loans—			
Interest on other Floating Loans ..	25,69,931	..	25,69,931
4. Other items—Management of Debt.	73,469	..	73,469
5. Expenditure connected with the issue of new loans and Sale of Securities held in the Cash Balance Investment Account.	80,218	..	80,218
6. Interest on Other Loans ..	1,41,36,632	..	1,41,36,632
Total—A—J—Interest on Ordinary Debt.	6,40,03,546	..	6,40,03,546
2—Interest on Unfunded Debt—			
5—State Provident Funds—			
Interest on General Provident Fund	1,43,62,270	..	1,43,62,270
Interest on Indian Civil Service Provident Fund.	35,153	..	35,153
Interest on Indian Civil Service (Non-European Members) Provident Fund.	7,194	..	7,194
Interest on All-India Services Provident Fund.	3,69,098	..	3,69,098
Interest on Contributory Provident Funds.	94,893	..	94,893
Total A-2—Interest on Unfunded Debt ..	1,48,68,608	..	1,48,68,608
3—Interest on Other Obligations—			
Miscellaneous	9,20,201	93,08,383	1,02,28,584
Total A-3—Interest on Other Obligations	9,20,201	93,08,383	1,02,28,584
Total—A(1, 2 and 3) ..	7,97,92,355	93,08,383	8,91,00,738

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

Hoads	Actuals for 1971-72		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—DEBT SERVICES—<i>concl.</i>			
16—Interest on Debt and Other Obligations—<i>concl.</i>			
B—Interest on Inter-Governmental Debt—			
Interest paid to the Central Government	27,34,55,616	..	27,34,55,616
	<hr/>	<hr/>	<hr/>
Total—A and B ..	35,32,47,971	93,08,383	36,25,56,354
	<hr/>	<hr/>	<hr/>
17—Appropriation for Reduction or Avoidance of Debt—			
Sinking Funds	6,53,04,000	..	6,53,04,000
	<hr/>	<hr/>	<hr/>
Total ..	6,53,04,000	..	6,53,04,000
	<hr/>	<hr/>	<hr/>
Total B—Debt Services ..	41,85,51,971	93,08,383	42,78,60,354
	<hr/>	<hr/>	<hr/>
C—ADMINISTRATIVE SERVICES—			
18—Parliament, State/Union Territory Legis- lature—			
B—State/Union Territory Legislature—			
Legislative Council	1,398	..	1,398
	<hr/>	<hr/>	<hr/>
Legislative Assembly	37,711	3,54,255	3,91,966
State/Union Territory Legislature Secre- tariat.	..	14,78,119	14,78,119
	<hr/>	<hr/>	<hr/>
Total—B ..	39,109	18,32,374	18,71,483
	<hr/>	<hr/>	<hr/>
C—Elections—			
Other Election Charges .. .. .	..	1,84,53,954	1,84,53,954
	<hr/>	<hr/>	<hr/>
Total—B and C ..	39,109	2,02,86,328	2,03,25,437
	<hr/>	<hr/>	<hr/>

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

Heads	Actuals for 1971-72		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ADMINISTRATIVE SERVICES—<i>contd.</i>			
19—General Administration—			
A—President, Vice-President, Heads of States/Union Territories, Cabinet and Ministers—			
Emoluments and/or allowances of the Governor.	77,887	..	77,887
Secretariat Staff of the Governor ..	4,03,851	..	4,03,851
Staff and Household of the Governor ..	2,62,974	..	2,62,974
Entertainment and Hospitality Expenses	21,783	1,23,445	1,45,228
Expenditure from Contract Allowance	2,09,373	..	2,09,373
Tour Expenses	46,189	..	46,189
Ministers .. .. .	..	4,02,806	4,02,806
Total—A ..	<u>10,22,057</u>	<u>5,26,251</u>	<u>15,48,308</u>
C—Secretariat and attached offices—			
Civil Secretariat .. .. .	..	3,91,42,325	3,91,42,325
Public Service Commission ..	9,95,429	..	9,95,429
Board of Revenue, Financial Commissioner and establishments.	..	13,59,159	13,59,159
Local Fund Audit Establishments ..	..	17,37,269	17,37,269
Total—C ..	<u>9,95,429</u>	<u>4,22,38,753</u>	<u>4,32,34,182</u>
D—Commissioners—			
Commissioners .. .. .	..	9,05,275	9,05,275
Total—D ..	<u>..</u>	<u>9,05,275</u>	<u>9,05,275</u>
E—District Administration—			
General Establishments .. .. .	..	2,55,29,415	2,55,29,415
Subdivisional Establishments ..	..	70,18,457	70,18,457
Other Establishments .. .. .	..	2,74,159	2,74,159
Total—E ..	<u>..</u>	<u>3,28,22,031</u>	<u>3,28,22,031</u>

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

Heads	Actuals for 1971-72		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ADMINISTRATIVE SERVICES—<i>contd.</i>			
19—General Administration—<i>concl.</i>			
F—Works—			
Original Works .. ..	..	1,89,327	1,89,327
Total—F .. ..	..	1,89,327	1,89,327
G—Miscellaneous—			
Discretionary Grants by Heads of States , etc.	26,334	47,650	73,984
Miscellaneous .. ..	..	35,61,689	35,61,689
Rehabilitation Programme .. ..	..	8,95,535	8,95,535
Charges in England .. ..	..	3,850	3,850
Total—G	26,334	45,08,724	45,35,058
Total—A, C, D, E, F & G	20,43,820	8,11,90,361	8,32,34,181
21—Administration of Justice—			
High Courts	81,79,711	..	81,79,711
Law Officers .. ..	..	34,09,260	34,09,260
Administrator General and Official Trustee .. ..	..	6,48,139	6,48,139
Sheriff and Reporter	86,690	1,76,607	2,63,297
Official Assignee .. ..	..	1,57,834	1,57,834
Official Receiver .. ..	..	3,18,564	3,18,564
Coroner's Court .. ..	..	26,852	26,852
Presidency Magistrate's Court .. ..	..	13,29,311	13,29,311
Civil and Sessions Courts .. ..	..	1,68,70,017	1,68,70,017
Court of Small Causes .. ..	..	6,90,066	6,90,066
Criminal Courts .. ..	..	1,04,865	1,04,865
Total	82,66,401	2,37,31,515	3,19,97,916

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

Heads	Actuals for 1971-72		
	<i>Charged</i>	<i>Voted</i>	<i>Total</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
C—ADMINISTRATIVE SERVICES—<i>contd.</i>			
22—Jails—			
Jails		2,79,80,987	2,79,80,987
Jail Manufactures		14,56,957	14,56,957
Works		1,63,858	1,63,858
		<hr/>	<hr/>
Total		2,96,01,802	2,96,01,802
		<hr/>	<hr/>
23—Police—			
State Headquarters Police	21,944	7,98,44,018	7,98,65,962
Superintendence		19,50,094	19,50,094
District Executive Force	829	16,92,85,980	16,92,86,809
Police Training Schools and Colleges		27,82,043	27,82,043
Village Police		4,990	4,990
Special Police		34,43,712	34,43,712
Railway Police		73,55,672	73,55,672
Criminal Investigation Department		75,45,962	75,45,962
Works		6,93,607	6,93,607
Miscellaneous		2,82,62,720	2,82,62,720
Charges in England		302	302
Expenditure written back from 124-Capital Outlay on Schemes of Government Trading.		1,56,21,199	1,56,21,199
<i>Deduct</i> —Amounts recovered from other Governments Departments, etc.		— 2,35,97,520	— 2,35,97,520
		<hr/>	<hr/>
Total	22,773	29,31,92,779	29,32,15,552
		<hr/>	<hr/>

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

Heads	Actuals for 1971-72		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ADMINISTRATIVE SERVICES—<i>concl.</i>			
26—Miscellaneous Departments—			
Administration of Indian Partnership Act, 1932.	..	1,14,889	1,14,889
Administration of Money Lenders Act	31,895	31,895
Administration of the Citizenship Act, 1955.	..	2,78,395	2,78,395
Fire Services	82,636(a)	93,29,166	94,11,802
National Savings Organisations	4,25,715	4,25,715
Controller of Rents	7,96,631	7,96,631
Miscellaneous	6,29,21,901	6,29,21,901
Total	82,636	7,38,98,592	7,39,81,228
Total-C—Administrative Services ..	1,04,54,739	52,19,01,377	53,23,56,116
D—SOCIAL AND DEVELOPMENTAL SERVICES—			
27—Scientific Departments—			
Grants-in-aid and Donations to Scientific Societies and Institutes.	..	66,234	66,234
Total	66,234	66,234
28—Education—			
A—University—			
Grants to Universities	2,73,45,107	2,73,45,107
Government Arts Colleges	1,16,31,783	1,16,31,783
Grants to Non-Government Arts Colleges	..	2,87,68,665	2,87,68,665
Government Professional Colleges	26,61,014	26,61,014
Grants to Non-Government Professional Colleges.	..	43,67,746	43,67,746
Total—A	7,47,74,315	7,47,74,315

(a) Excludes Rs. 1,299 spent from out of advance from Contingency Fund during 1971-72 but not recouped to the Fund till the close of the year.

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

		Actuals for 1971-72		
		Charged	Voted	Total
		Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>				
28—Education—<i>contd.</i>				
B—Secondary—				
Government Secondary Schools .. ..	.. ..		97,59,744	97,59,744
Direct Grants to Non-Government Secondary Schools.	.. ..		23,52,32,318	23,52,32,318
	Total—B .. ..	.. ..	24,49,92,062	24,49,92,062
C—Primary—				
Direct grants to Non-Government Primary Schools.	.. ..		7,18,79,103	7,18,79,103
Grants to local bodies for primary education.	.. ..		14,27,46,318	14,27,46,318
	Total—C .. ..	.. ..	21,46,25,421	21,46,25,421
D—Special—				
Government Special Schools .. ..	.. ..		29,42,600	29,42,600
Direct grant to Non-Government Special Schools.	.. ..		21,26,965	21,26,965
	Total—D .. ..	.. ..	50,69,565	50,69,565
E—Technical Education—				
Technical Institution .. ..	.. ..		75,70,337	75,70,337
Grants-in-aid, contribution, etc.	.. ..		1,69,86,058	1,69,86,058
Miscellaneous .. ..	.. ..		61,902	61,902
	Total—E .. ..	.. ..	2,46,18,297	2,46,18,297

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

Heads	Actuals for 1971-72		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>			
28—Education—<i>concd.</i>			
F—General—			
Direction		28,00,344	28,00,344
Inspection		56,52,801	56,52,801
Scholarships		9,08,693	9,08,693
Development Schemes	6,56,557	14,71,05,552(a)	14,77,62,109
Miscellaneous		3,70,78,066	3,70,78,066
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.		7,97,511	7,97,511
<i>Deduct—Amount met from the Reserve Funds and Deposit Accounts—</i>			
Amount met from Fund for promotion of education amongst educationally backward classes.		—7,97,511	—7,97,511
Charges in England		26,815	26,815
Total—F	6,56,557	19,46,96,271	19,53,52,828
Total—A, B, C, D, E & F	6,56,557	75,87,75,931	75,94,32,488

(a) Includes Rs. 3,03,000 spent from out of advance obtained from Contingency Fund during 1970-71 and recouped to the Fund during 1971-72.

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

Heads	Actuals for 1971-72		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>			
29—Medical—			
Medical Establishment	189(a)	1,16,57,434	1,16,57,623
Hospital and Dispensaries	32,385(a)	11,44,44,826	11,44,77,211
Grants for medical purposes	2,22,259	2,22,259
Medical Colleges and Schools	1,53,53,577	1,53,53,577
Mental Hospital	29,86,176	29,86,176
Chemical Examiner	2,20,526	2,20,526
Provincialisation of Sadar and Subdivi- sional Hospitals.	2,39,98,443	2,39,98,443
Works	10,58,250	10,58,250
Miscellaneous	12,76,337	12,76,337
Suspense	2,89,34,458	2,89,34,458
Development Schemes	3,95,63,924	3,95,63,924
<i>Deduct</i> —Amount met from the Reserve Fund and Deposit Accounts. Amount met from the General Reserve Fund for Cooch Behar.	—54,000	—54,000
<i>Deduct</i> —Amounts recovered from other Governments, Departments, etc.	—1,74,56,812	—1,74,56,812
Charges in England	900	900
Total	32,574	22,22,06,298	22,22,38,872

(a) Represents the amounts spent from out of advance from Contingency Fund during 1970-71 and recouped to the Fund during the year.

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

	Actuals for 1971-72		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>			
30—Public Health—			
Public Health Establishment	2,19,90,598	2,19,90,598(a)
Grants for public Health purposes	32,655	32,655
Expenses in connection with epidemic diseases.	..	1,08,14,941	1,08,14,941
Bacteriological Laboratories	4,00,795	4,00,795
Pasteur Institutes	2,54,208	2,54,208
Leprosy	26,83,247	26,83,247
Works	28,09,286	28,09,286
Miscellaneous	17,52,977	17,52,977
Suspense	-1,55,34,639(b)	-1,55,34,639
Development Schemes	5,18,65,649	5,18,65,649(c)
Charges in England	900	900
Total	7,70,70,617	7,70,70,617
31—Agriculture—			
Direction	34,42,698	34,42,698
Superintendence	40,08,152	40,08,152
Experimental Farms	86,88,044	86,88,044
Agricultural Demonstration and Propaganda including public exhibitions and fairs.	..	12,00,934	12,00,934
Agricultural Experiments and Research	36,81,967	36,81,967
Agricultural Education	13,70,442	13,70,442
Botanical and other Public Gardens	39,402	39,402
Expenditure on Agricultural Improvement.	..	93,63,413	93,63,413
Grants-in-aid, Contributions, etc.	42,600	42,600
Fisheries	25,85,315	25,85,315
Development Schemes	1,40,170	11,38,86,806	11,40,26,976
Charges in England	360	360
<i>Deduct</i> —Amount met from the Reserve Funds and Deposit Accounts—Amount met from Deposit Accounts of grants made by the Indian Council of Agricultural Research.	..	-2,82,253	-2,82,253
Total	1,40,170	14,80,27,880
			14,81,68,050

(a) Excludes Rs. 7,000 spent from out of advance obtained from Contingency Fund during 1971-72 but not recouped to the Fund till the close of the year.

(b) Minus figure is due to excess of credit transactions over debit transactions.

(c) Excludes Rs. 33,593 spent from out of advance obtained from Contingency Fund during 1971-72 but not recouped to the Fund till the close of the year.

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

Heads	Actuals for 1971-72		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>			
33—Animal Husbandry—			
Superintendence	41,86,178	41,86,178
Veterinary Education and Research	53,95,768	53,95,768
Subordinate establishment	10,29,740	10,29,740
Hospitals and Dispensaries	534	34,20,660	34,21,194
Breeding Operations	5,34,322	5,34,322
Miscellaneous	63,34,580	63,34,580
<i>Deduct</i> —Amount met from the Reserve Funds and Deposit accounts. Amount met from the Fund for the increased production of Pork and Pork products with W. F. P. Assistance.	..	—6,50,363	—6,50,363
<i>Deduct</i> —Amount met from the Reserve Funds and Deposit Accounts. Amount met from the Fund for intensive egg and poultry production-cum-development of marketing centres with World Food Programme Assistance.	..	—19,11,240	—19,11,240
Development Schemes	91,71,585	91,71,585
<i>Deduct</i> —Amount met from the Reserve Funds and Deposit Accounts, Amount met from the Fund for improvement of Milk Supply.	..	—3,55,647	—3,55,647
Works	1,79,009	1,79,009
Total	534	2,73,34,592	2,73,35,126
34—Co-operation—			
Superintendence	70,23,185	70,23,185
Miscellaneous	9,85,759	9,85,759
Transfer to the State Agricultural Credit Relief and Guarantee Fund.	..	4,70,000	4,70,000
Transfer to the State Co-operative Development Fund.	..	50,000	50,000
Development Schemes	45,68,597	45,68,597
Total	1,30,97,541	1,30,97,541

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

Heads	Actuals for 1971-72		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>			
35—Industries—			
Industries	10,803(a)	2,50,13,790	2,50,24,593
Cottage and Small Scale Industries	1,97,47,366(b)	1,97,47,366
Cinchona Plantations	61,93,998	61,93,998
Works	72,477	72,477
Development Schemes	96,39,420	96,39,420
Total	10,803	6,06,67,051	6,06,77,854
37—Community Development Projects, National Extension Service and Local Development Works—			
A—Community Development Projects—			
Development Schemes	1,87,36,886	1,87,36,886
B—National Extension Service—			
Recurring Expenditure on Personnel retained on National Extension Service Pattern.	4,99,10,411	4,99,10,411
C—Local Development Works—			
Project-Block Headquarters	7,28,181	7,28,181
Total	6,93,75,478	6,93,75,478
38—Labour and Employment—			
Labour	23,87,978	23,87,978
Factories	11,41,462	11,41,462
Inspector of Steam Boilers	6,33,382	6,33,382
Employment and Training	29,97,809	29,97,809
Miscellaneous	16,48,162	16,48,162
Development Schemes	1,91,16,766	1,91,16,766
Employees' State Insurance Scheme	2,39,15,005	2,39,15,005
Total	5,18,40,564	5,18,40,564

(a) Represents the amount spent from out of advance from Contingency Fund during 1965-66 and recouped to the Fund during the year.

(b) Excludes Rs. 3,097 spent from out of advance from Contingency Fund during 1971-72 but not recouped to the Fund till the close of the year.

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

Heads	Actuals for 1971-72		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>concl'd.</i>			
39—Miscellaneous Social and Developmental Organisations—			
Statistics	2,43,851	2,43,851
Preservation and Translation of Ancient Manuscripts.	..	6,200	6,200
Welfare of Scheduled Tribes, Castes and other Backward Classes.	..	28,75,088	28,75,088
Suspense	-46,09,621(a)	-46,09,621
Miscellaneous	1,22,703	1,71,84,838	1,73,07,541
Development Schemes	2,21,36,748	2,21,36,748
Total ..	1,22,703	3,78,37,104	3,79,59,807
Total—D—Social and Developmental Services	9,63,341	1,46,62,99,290	1,46,72,62,631
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—			
42—Multipurpose River Schemes—			
A—Working Expenses—			
Damodar Valloy Project (a)—			
Maintenance and Repairs	55,22,441	55,22,441
Establishment	24,09,400	24,09,400
Tools and Plant	2,33,718	2,33,718
Suspense	-1,14,011(a)	-1,14,011
Total	80,51,548	80,51,548
Mayurakshi Reservoir Project—			
Maintenance and Repairs	34,96,570	34,96,570
Establishment	33,16,758	33,16,758
Tools and Plant	3,24,460	3,24,460
Suspense	7,401	7,401
Total	71,45,180	71,45,180
Total—A—Working Expenses	1,51,96,737	1,51,96,737
B—Interest—			
Kansabati Reservoir Project	1,96,04,616	1,96,04,616
Mayurakshi Reservoir Project	90,20,725	90,20,725
Total—B—Interest	2,86,25,341	2,86,25,341
Total	4,38,22,078	4,38,22,078

(a) Minus figure is due to excess of credit transactions over debit transactions.

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

Heads.	Actuals for 1971-72.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—<i>contd.</i>			
43—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—			
A—Irrigation Works—			
(b) Unproductive Works—			
(i) Working expenses—			
Maintenance and Repairs	12,78,827	12,78,827
Establishment	15,03,683	15,03,683
Tools and Plant	34,758	34,758
(ii) Interest—			
Interest	17,39,767	17,39,767
Total—A—Irrigation Works	45,57,035	45,57,035
B—Navigation, Embankment and Drainage Works—			
(b) Unproductive Works—			
(i) Working expenses—			
Maintenance and Repairs	20,18,117	20,18,117
Establishment	5,49,061	5,49,061
Tools and Plant	30,283	30,283
(ii) Interest—			
Interest	54,84,743	54,84,743
Total B—Navigation, etc.	80,82,204	80,82,204
Total	1,26,39,239	1,26,39,239

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

Heads.	Actuals for 1971-72.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—contd.			
44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—			
A—Irrigation Works—			
(i) Works—			
Maintenance and Repairs	1,31,932	1,31,932
Establishment	55,455	55,455
Tools and Plant	2,883	2,883
Development Schemes	17,44,467	17,44,467
		<hr/>	<hr/>
Total—A(i)	19,34,737	19,34,737
		<hr/>	<hr/>
(ii) Miscellaneous Expenditure—			
Establishment	17,81,542	17,81,542
Tools and Plant	36,575	36,575
Miscellaneous	2,56,302	2,56,302
Suspense	79,634	79,634
		<hr/>	<hr/>
Total—A(ii)	21,54,053	21,54,053
		<hr/>	<hr/>
Total A—Irrigation Works	40,88,790	40,88,790
		<hr/>	<hr/>

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

Heads.	Actuals for 1971-72.		
	Charged.	Voted.	Total.
	Rs.	Ms.	Rs.
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—concl'd.			
44—Irrigation, Navigation, Embankment and Works (Non-Commercial)—concl'd.			
B—Navigation, Embankment and Drainage Works—			
(i) Works—			
Works	9,372	9,372
Maintenance and Repairs	7,12,10,577	7,12,10,577
Establishment	— 24,83,647	— 24,83,647
Tools and Plant	(a) — 5,55,745	— 5,55,745
Suspense	(b) — 17,12,490	— 17,12,490
Development Schemes	(c) 20,35,172	20,35,172
		—————	—————
Total—B(i)	6,85,03,239	6,85,03,239
		—————	—————
(ii) Miscellaneous Expenditure—			
Establishment	31,306	31,306
Tools and Plant	3,037	3,037
Miscellaneous	3,17,340	3,17,340
		—————	—————
Total	3,51,683	3,51,683
		—————	—————
Total B—Navigation, etc.	6,88,54,922	6,88,54,922
		—————	—————
Total—A & B	7,29,43,712	7,29,43,712
		—————	—————
Total E—Multipurpose River Schemes, Irrigation and Elec- tricity Schemes.	12,94,05,029	12,94,05,029

(a) Minus figure is due to transfer on pro-rata basis of establishment charges relating to works under other Irrigation Major Heads.

(b) Minus figure is due to transfer on pro-rata basis of tools and plant charges relating to works under other Irrigation Major Heads.

(c) Minus figure is due to excess of credit transactions over debit transactions.

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

Heads.	Actuals for 1971-72.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
F—PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS—			
50—Public Works—			
Original Works—Buildings—			
Land Revenue		3,597	3,597
Excise		8,271	8,271
Registration		22,437	22,437
General Administration	69,145	3,32,230	4,01,375
Administration of Justice		2,53,174	2,53,174
Jails		5,33,164	5,33,164
Police		5,03,958	5,03,958
Education		84,562	84,562
Medical		1,58,116	1,58,116
Animal Husbandry		3,773	3,773
Industries		1,750	1,750
Civil Works		1,92,907	1,92,907
Stationery and Printing		2,412	2,412
Miscellaneous Departments		5,73,428	5,73,428
Original Works—Communications		1,58,87,928	1,58,87,928
Original Works—Miscellaneous		77,556	77,556

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

Heads.	Actuals for 1971-72.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
F—PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS—<i>concl.</i>			
50—Public Works—<i>concl.</i>			
Repairs—			
Buildings	16,56,365	2,63,03,198	2,79,59,563
Communications	3,564	9,14,95,276	9,14,98,840
Miscellaneous .. ..	..	1,20,806	1,20,806
Establishment	2,59,019	1,44,35,849	1,46,94,868
Tools and plant	2,420	33,85,082	33,87,302
Grants-in-aid .. ..	..	36,97,901	36,97,901
Suspense	-14,530	-2,68,97,047	-2,69,11,577
Transfer of grants for Road Develop- ment to the Deposit Head “Subven- tions from Central Road Fund”.	..	46,28,000	46,28,000 ^(a)
Development Schemes .. ..	..	61,33,412	61,33,412
<i>Deduct</i> —Amount met from subventions from Central Road Fund.	..	-41,27,010	-41,27,010
<i>Deduct</i> —Amount met from the Reserve Funds and Deposit Accounts—			
Amount met from the Central Reserve Fund for Cooch Behar.	..	-4,799	-4,799
Total	19,75,783	13,78,09,931	13,97,85,714
51A—Greater Calcutta Development Schemes—			
Development Schemes .. ..	..	3,06,22,285	3,06,22,285
Total .. ..	..	3,06,22,285	3,06,22,285
Total F—Public Works (including Roads) and Schemes of Miscel- laneous Public Improvements.	19,75,783	16,84,32,216	17,04,07,999

(a) Minus figure is due to excess of credit transactions over debit transactions.

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

Heads.	Actuals for 1971-72.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
G—TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS)—			
53—Ports and Pilotage—			
Charges for Pooled Launches	12,33,903	12,33,903
Ports Establishments	37,343	37,343
Miscellaneous	6,64,064	6,64,064
Development Schemes	19,465	19,465
		<hr/>	<hr/>
Total	19,54,775	19,54,775
		<hr/>	<hr/>
57—Road and Water Transport Schemes—			
A—Road Transport—			
(i) Working Expenses—			
Direction	2,68,287	2,68,287
Operation	64,60,422	64,60,422
(ii) Interest—			
Interest	12,90,000	12,90,000
		<hr/>	<hr/>
Total—A	80,18,709	80,18,709
		<hr/>	<hr/>
B—Water Transport—			
Working Expenses—			
Direction	25,012	25,012
Development Schemes	25,000	25,000
		<hr/>	<hr/>
Total—B	50,012	50,012
		<hr/>	<hr/>
Total—A and B	80,68,721	80,68,721
		<hr/>	<hr/>
Total G—Transport and Communi- cations (Other than Roads).	1,00,23,496	1,00,23,496
		<hr/>	<hr/>

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

Heads	Actuals for 1971-72		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
I—MISCELLANEOUS—			
64—Famine Relief—			
A—Famine Relief—			
Salaries and Establishment	6,79,42,659	6,79,42,659
Gratuitous Relief	9,69,25,985	9,69,25,985
Works	32,64,398	32,64,398
Rehabilitation Programme	58,17,274	58,17,274
Miscellaneous	1,99,42,661	1,99,42,661
<i>Deduct—Amount transferred from West Bengal Famine Insurance Fund.</i>	— 80,00,000	— 80,00,000
Total—A	18,58,92,977	18,58,92,977
B—Transfer to West Bengal Famine Insurance Fund.	80,00,000	80,00,000
Total —A and B	19,38,92,977	19,38,92,977
65—Pensions and Other Retirement Benefits—			
Superannuation and Retired Allowances.	6,43,087	3,22,40,106	3,28,83,193
Compassionate Allowances	1,312	1,312
Gratuities	56,72,595	56,72,595
Pensions for distinguished and meritorious services.	6,293	6,293
Allowances and gratuities to Political Sufferers, their families and institutions.	10,67,770	10,67,770
Donations to Provident Funds	3,05,270	3,05,270
Equated payments on account of capital outlay on Sterling Pensions to the Government of India.	2,92,340	2,92,340
Charges in England	69,487	69,487
<i>Deduct—Pensionary Charges transferred to Commercial Departments and concerns.</i>	— 5,70,407	— 5,70,407
Total	6,43,087	3,90,84,766	3,97,27,853

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

Heads.	Actuals for 1971-72.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
I—MISCELLANEOUS—<i>Contd.</i>			
67—Privy Purses and Allowances of Indian Rulers—			
Privy Purses and Allowances of Rulers of Integrated States and Allowances of their relatives and servants—			
(i) Integrated States (i.e., those merged in the States).	..	6,385	6,385
Total	..	6,385	6,385
68—Stationery and Printing—			
I—Stationery—			
Stationery Offices and Stores	4,92,695	4,92,695
Purchase of Stationery Stores	36,55,705	36,55,705
Discount on plain paper used with stamps	1,377	1,377
Purchase of plain paper used with stamps	1,57,914	1,57,914
Total—I	43,07,691	43,07,691
II—Printing—			
Government Presses	79,80,222	79,80,222
Printing at Private Presses	25,259	25,259
<i>Deduct</i> —Amounts recovered from other Governments, Departments, etc.	—27,765	—27,765
Total—II	79,77,716	79,77,716
Total—I and II	1,22,85,407	1,22,85,407

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

Heads.	Actuals for 1971-72.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
I—MISCELLANEOUS—<i>Concl'd.</i>			
70—Forest—			
Conservancy and Works	4,157	81,94,247	81,98,404
Establishment .. ..	..	1,18,02,649	1,18,02,649
Grants-in-aid, Contributions, etc. .. ..	..	32,924	32,924
Parks and Gardens .. ..	..	5,57,936	5,57,936
Development Schemes .. ..	..	80,08,177	80,08,177
Total	<u>4,157</u>	<u>2,85,95,933</u>	<u>2,86,00,090</u>
71—Miscellaneous—			
Donations for charitable purposes .. ..	..	4,84,681	4,84,681
Special Commissions of Enquiry .. ..	..	1,29,873	1,29,873
Petty Establishments .. ..	..	42,40,792	42,40,792
Irrecoverable temporary loans and advances written off. .. ..	..	264	264
Irrecoverable loans to Displaced persons written off. .. ..	..	35,27,198	35,27,198
Expenditure on relief to refugees from East Bengal. .. ..	..	26,41,10,836	26,41,10,836
Expenditure on displaced persons	69,465	39,74,38,816	39,75,08,281
Grants-in-aid, Contributions, etc.	3,07,063	13,36,58,808	13,39,65,871
Charges in connection with Panchayat Raj Institutions.	1,75,453	3,12,94,841	3,10,70,294
State Lotteries .. ..	..	20,94,226	20,94,226
Civil Defence	1,75,567	1,59,27,471	1,61,03,038
Miscellaneous and unforeseen charges	57,260	2,65,97,134	2,66,54,394
Development Schemes .. ..	..	1,01,82,985	1,01,82,985
Loss or gain by exchange .. ..	..	1,459	1,459
Expenditure on account of State Prisoners and Detenues. .. ..	..	1,56,630	1,56,630
Charges in England .. ..	..	292	292
Total	<u>7,84,808</u>	<u>88,98,46,306</u>	<u>89,06,31,114</u>
Total I—Miscellaneous	<u>14,32,052</u>	<u>1,16,37,11,774</u>	<u>1,16,51,43,826</u>

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

Heads.	Actuals for 1971-72.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS—			
76—Other Miscellaneous Compensations and Assignments—			
Other Miscellaneous Assignments, Compensations, etc.—			
Land Revenue .. ..	..	28,55,749	28,55,749
Taxes on Vehicles	4,50,000	..	4,50,000
Total ..	4,50,000	28,55,749	33,05,749
Total J—Contributions and Miscellaneous Adjustments.	4,50,000	28,55,749	35,05,749
Total—Expenditure on Revenue Account.	43,38,28,338	3,59,15,99,964	4,02,54,28,302
CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT			
AA—CAPITAL ACCOUNT OF SECURITY PRINTING PRESS AND COMPENSATION ON THE ABOLITION OF ZAMINDARY SYSTEM OUTSIDE THE REVENUE ACCOUNTS—			
92—Payment of Compensation to Land Holders, etc. on the abolition of the Zamindari System—			
Compensation .. ..	..	2,96,75,156	2,96,75,156
Deduct—Receipts and Recoveries on Capital Account	..	—98,371	—98,371
Total ..	..	2,95,76,785	2,95,76,785
DD—CAPITAL ACCOUNT OF SOCIAL AND DEVELOPMENTAL SERVICES OUTSIDE THE REVENUE ACCOUNTS—			
95—Capital Outlay on Schemes of Agricultural Improvement and Research—			
Development Schemes .. ..	..	2,26,63,276	2,26,63,276
Total ..	..	2,26,63,276	2,26,63,276

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

Heads	Actuals for 1971-72		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
DD—CAPITAL ACCOUNT OF SOCIAL AND DEVELOPMENT SERVICES OUTSIDE THE REVENUE ACCOUNTS—concl'd.			
96—Capital Outlay on Industrial and Economic Development—			
Capital Outlay on Departmental Commercial Undertaking.	..	17,089	17,089
Development Schemes	2,16,84,811	2,16,84,811
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	— 2,85,613	— 2,85,613
Total	2,14,16,287	2,14,16,287
EE—CAPITAL ACCOUNT OF MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT—			
98—Capital Outlay on Multipurpose River Schemes—			
Development Schemes—Mayurakshi Reservoir Project—			
Messanjore Dam Works	18,959	18,959
Suspense	260	260
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	— 2,503	— 2,503
Total	16,716	16,716
Barrage and Irrigation Works	18,52,545	18,52,545
Establishment	43,058	43,058
Suspense	— 2,64,403	— 2,64,403(a)
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	— 599	— 599
Total	16,30,601	16,30,601
Total—Mayurakshi, etc.	16,47,317	16,47,317

(a) Minus figure is due to excess of credit transactions over debit transactions.

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

Heads	Actuals for 1971-72		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
EE—CAPITAL ACCOUNT OF MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT—Contd.			
98—Capital Outlay on Multipurpose River Schemes—concl.			
Kangsabati Reservoir Project—			
Works	2,964	4,23,03,382	4,23,06,346
Establishment .. .. .	..	36,33,292	36,33,292
Tools and Plant .. .. .	..	4,64,629	4,64,629
Suspense .. .. .	..	19,20,626	19,20,626
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	— 62,487	— 62,487
Total—Kangsabati, etc. ..	2,964	4,82,59,442	4,82,62,406
Damodar Valley Project—			
I—Advances to the Damodar Valley Corporation—			
Works .. .. .	..	18,14,360	18,14,300
Tools and Plant .. .. .	..	50,693	50,693
Suspense .. .. .	..	— 1,908(a)	— 1,908
<i>Deduct—Government's share of the Capital outlay on the Damodar Valley Project.</i>	..	— 4,01,64,286	— 4,01,64,286
II—Government's share of the Capital Outlay on the Damodar Valley Project.	..	4,01,64,286	4,01,64,286
Total—Damodar Valley Project ..	..	18,63,085	18,63,085
Total ..	2,964	5,17,69,844	5,17,72,808

(a) Minus figure is due to excess of credit transactions over debit transactions.

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

Heads	Actuals for 1971-72		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
EE—CAPITAL ACCOUNT OF MULTI-PURPOSE RIVER SCHEMS, IRRIGATION AND ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT—<i>concl.</i>			
99—Capital outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—			
A—Irrigation Works—			
(2) Unproductive—			
Development Schemes	12,60,850	12,60,850
Total-A—Irrigation, etc.	12,60,850	12,60,850
B—Navigation, Embankment and Drainage Works—			
(2) Unproductive—			
Development Schemes	3,12,20,832	3,12,20,832
Total-B—Navigation, etc.	3,12,20,832	3,12,20,832
Total—A & B	3,24,81,682	3,24,81,682
100—Capital outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—			
A—Irrigation Works—			
Development Schemes	5,80,791	5,80,791
B—Navigation, Embankment and Drainage Works—			
Development Schemes	1,56,38,762	1,56,38,762
Total	1,62,19,553	1,62,19,553

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

Heads	Actuals for 1971-72		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
FF—CAPITAL ACCOUNT OF PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS OUTSIDE THE REVENUE ACCOUNT—			
103—Capital outlay on Public Works—			
Original Works—Buildings—			
Land Revenue		32,035	32,035
Excise		5	5
General Administration		8,28,746	8,28,746
Administration of Justice		9,93,761	9,93,761
Jails		7,71,809	7,71,809
Police		27,10,403	27,10,403
Education		31,393	31,393
Miscellaneous Departments		5,86,746	5,86,746
Medical		1,285	1,285
Civil Works		2,06,187	2,06,187
Road Development Department		12,411	12,411
Stationery and Printing		27,563	27,563
Original Works—Communications	8,668	1,48,83,323	1,48,91,989
Original Works—Miscellaneous		19,110	19,110
Establishment		1,04,51,772	1,04,51,772
Tools and Plant		54,62,164	54,62,164
Suspense		-1,53,46,496	-1,53,46,496 (a)
Development Schemes	80,028 (b)	1,52,06,574	1,52,95,602
Deduct—Receipts and Recoveries on Capital Account.		-41,51,848	-41,51,848
Total	97,694	3,27,26,943	3,28,24,637

(a) *Minus* figure is due to excess of credit transactions over debit transactions.

(b) Represents the amounts spent from out of advances obtained from Contingency Fund during 1965-66 (Rs. 24,610) and 1967-68 (Rs. 64,409) and recouped to the Fund during the year.

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

Heads	Actuals for 1971-72		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
FF—CAPITAL ACCOUNT OF PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS OUTSIDE THE REVENUE ACCOUNT—<i>concl'd.</i>			
106-A—Capital Outlay on Greater Calcutta Development Schemes—			
Development Schemes .. ..	..	44,07,146	44,07,146
Total ..	..	44,07,146	44,07,146
109—Capital Outlay on Other Works—			
Development Schemes .. ..	..	5,65,32,761	5,65,32,761
Miscellaneous	3,31,329	29,36,117	32,67,446
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	—1,30,67,158	—1,30,67,158
<i>Deduct</i> —Amount met from Reserve Funds and Deposit Account—Amount met from General Reserve Fund for Cooch-Bihar.	..	—2,50,000	—2,50,000
Total ..	3,31,329	4,61,51,720	4,64,83,049
GG—CAPITAL ACCOUNT OF TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS) OUTSIDE THE REVENUE ACCOUNTS.			
114—Capital Outlay on Road and Water Transport Schemes --			
A—Road Transport—			
Development Schemes .. ..	..	6,22,408	6,22,408
Total ..	..	6,22,408	6,22,408

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

Heads	Actuals for 1971-72		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
II—MISCELLANEOUS CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT—			
120—Payments of Commuted Value of Pensions—			
Commuted value of Pensions—			
Payments in India .. ..	..	11,69,670	11,69,670
Total .. ..	..	11,69,670	11,69,670
124—Capital Outlay on Schemes of Government Trading (a).	..	4,40,96,217 (b)	4,40,96,217
Total .. ..	..	4,40,96,217	4,40,96,217
Total—Capital Expenditure Outside the Revenue Account.	4,81,987	30,33,01,531	30,37,33,518
Grand Total—Expenditure ..	43,42,60,325	3,89,49,01,495	4,32,91,81,820

(a) Details by minor heads are given in Statement No. 13.

(b) Excludes Rs. 30,280 spent from out of advance obtained from Contingency Fund during 1971-72 but not recouped to the Fund till the close of the year.

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

Nature of Expenditure	Expenditure during 1971-72	Expenditure to end of 1971-72.
1	2	3
	Rs.	Rs.
92—Payment of Compensation to land-holders, etc., on the abolition of the Zamindari System.	2,95,76,785	34,20,67,948
95—Capital Outlay on Schemes of Agricultural Improvement and Research—		
Establishment of Seed Multiplication Farms ..	12,00,117	1,58,41,733
Deep Tubewell Irrigation	57,35,249	16,70,10,599
Greater Calcutta Milk Supply Scheme .. ..	....	43,59,096
Setting up of Agriculture Seed Stores	93,403	70,32,756
Seed Storage for every twenty villages .. ..	....	71,44,809
Improvement of Agricultural Schools and Training Centres.	....	35,35,146
Lift Irrigation from Rivers and Beels	1,29,15,992	6,41,45,475
Minor Irrigation .. ..	....	1,08,80,840
Survey and investigation of Ground and Surface Water resources (A).	18,64,962	27,83,375
Other Schemes/Works where the total, expenditure in each case is less than Rs. 25 lakhs.	8,53,553	1,21,81,277(a)
Total ..	2,26,63,276	29,49,15,106
96—Capital Outlay on Industrial and Economic Development—		
Development Schemes—		
Investment in shares of Kalyani Spinning Mill ..	....	1,58,21,000
Scheme for Industrial Centres .. ..	....	46,29,118
Industrial Estate at Kalyani .. ..	....	38,58,332
Scheme for setting up of three spinning mills ..	....	65,91,151
West Bengal Financial Corporation .. ..	....	31,77,000
Investment in shares of Co-operative organisations	1,13,15,600	2,40,16,102
<i>Deduct—Receipts and Recoveries on Capital Account</i>	-2,85,613	-77,56,624

(A) This scheme (with progressive expenditure of Rs. 9,18,413) was included in the "Other Schemes" in the Account for 1970-71.

(a) Decreased by Rs. 9,18,413, vide foot-note (A) above.

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

Nature of Expenditure	Expenditure during 1971-72	Expenditure to end of 1971-72
1	2	3
	Rs.	Rs.
96—Capital Outlay on Industrial and Economic Development—<i>concl.</i>		
Development Schemes—<i>concl.</i>—		
Establishment of Industrial Estates at Howrah ..	....	70,09,388
Contributions to the share capital of State Warehousing Corporation.	....	29,00,000
Investment in share capital for Development of Agricultural Marketing Societies.	3,80,200	39,70,226
Investment in share capital for additional assistance for developing Co-operative movement.	....	45,33,900
Investment in share capital of West Bengal Small Industries Corporation.	1,00,000	50,70,206
Investment in share capital of West Bengal Industrial Development Corporation Ltd.	1,950	96,39,950
Investment in share of Agro-Industries Corporation	1,00,000	1,52,99,990
Consumer Co-operative Societies	3,47,000	98,66,494
Investment in shares of 25,000-Spindle Cotton Mills on Co-Operative basis.	....	42,00,000
Margin money to Apex Marketing Society for fertiliser business.	25,00,000	25,00,000
Setting up of units for processing Agricultural products.	....	1,14,45,300
Purchase of debentures of Land Mortgage Banks and Agricultural Refinance Corporation (A).	14,00,000	38,92,500
Investment in share capital of State Fisheries Development Corporation (B).	6,00,000	27,00,000
Investment in Shares of Co-operative Processing Societies (a).	11,70,000	29,54,200
Setting up of large industrial areas—		
Industrial Housing Project at Haldia	2,94,140	38,33,806
Other—Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	34,93,010	3,39,08,397(b)
Total ..	2,14,16,287	17,40,60,436

(A) Expenditure on this (Rs. 24,92,500) was included under "other Schemes" etc. in the Accounts for 1970-71.

(B) Expenditure on this (Rs. 21,00,000) was included under "Other Schemes" etc. in the Accounts for 1970-71.

(a) Progressive expenditure of Rs. 17,84,200 on this was included under "Other Schemes etc." in the Accounts for 1970-71.

(b) Decreased by Rs. 63,76,700 vide foot-note (A), (B), and (a) above.

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

Nature of Expenditure	Expenditure during 1971-72	Expenditure to end of 1971-72
1	2	3
	Rs.	Rs.
98—Capital Outlay on Multipurpose River Scheme—		
Mayurakshi Reservoir Project	16,47,317	16,46,82,375
Kansabati Reservoir Project	4,82,62,406	38,18,45,008
Damodar Valley Project	18,63,085	1,10,07,96,974
Total	5,17,72,808	1,64,73,24,357
99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works Commercial—		
A—Irrigation Works—		
2. Unproductive—		
Midnapore Canal .. ..	....	83,06,728
Damodar Canal .. ..	....	1,28,19,313
Karatowa Talma Irrigation Scheme	1,09,003	55,38,883
Saharjore Irrigation Scheme	3,11,432	49,04,834
Other Schemes—Works where the total expenditure in each case is less than Rs. 25 lakhs.	8,40,415	16,02,194
Total A—Irrigation, etc. ..	12,60,850	3,31,71,952

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

Nature of Expenditure	Expenditure during 1971-72	Expenditure to end of 1971-72
1	2	3
	Rs.	Rs.
99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—<i>concl'd.</i>		
B—Navigation, Embankment and Drainage Works—		
2. Unproductive—		
Katakhalikhal Drainage Scheme	2,94,938	58,60,364
Sonarpur-Arapanch Drainage Scheme	2,47,517	96,58,501
Bagjola-Ghuni-Jatragachi Drainage Scheme .. ..	....	88,88,389
Hijli Tidal Canal .. ..	....	25,50,805
Malior Beel Drainage Scheme	27,590	69,96,247
Bhuri Shamsundar Beel Drainage Scheme	2,36,257	54,26,676
Amta Basin Drainage Scheme	-4,320(a)	34,83,916
Contai Basin Drainage Scheme	-31,991(a)	43,07,826
Nowai Basin Drainage Scheme	53,47,098	1,74,83,767
Resuscitation of River Kaliaghye	89,76,603	3,54,58,438
Sealdahgang Basin Drainage Scheme	21,10,489	76,53,174
Lower Damodar Drainage Scheme	79,83,010	1,04,60,650
Other Schemes-Works where the total expenditure in each case is less than Rs. 25 lakhs.	60,33,641	1,60,43,053(b)
Total B—Navigation, etc. ..	3,12,20,832	13,42,71,806
Total—Irrigation, Navigation, etc.—Works	3,24,81,682	16,74,43,758
<i>Deduct</i> —Amount met out of Revenue .. ..	..	-45,63,040
Net amount outside the Revenue Account	3,24,81,682	16,28,80,718

(a) Minus figure is due to excess of credit transactions over debit transactions.

(b) Progressive expenditure corrected *pro-forma* (decreased by Rs. 24,77,640). The amount of Rs. 24,77,640 stands included in the progressive expenditure under Lower Damodar Drainage Scheme.

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

Nature of Expenditure	Expenditure during 1971-72	Expenditure to end of 1971-72
1	2	3
	Rs.	Rs.
100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—		
A—Irrigation Works—		
Development of River Research Institute ..	5,80,791	45,86,286
B—Navigation, Embankment and Drainage Works—		
Flood Protection Works in West Bengal ..	1,56,38,762	8,82,43,483
Total ..	1,62,19,553	9,28,29,769
101—Capital Outlay on Electricity Schemes—		
II—Thermo-Electric Schemes—		
Development Schemes—		
North Calcutta Rural Electrification Schemes ..	....	1,10,08,696
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	....	18,04,579
Total ..	....	1,28,13,275
103—Capital Outlay on Public Works (a)—		
Original Works—Buildings	62,02,344	13,52,01,531
Original Works—Communications	1,48,91,989	62,39,53,586
Establishment	1,04,51,772	10,16,07,167
Tools and Plant	54,62,164	6,59,55,013
Development Schemes	1,52,95,602(b)	32,97,71,443
Suspense	-1,53,46,496	-6,35,27,948
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	19,110	15,36,187
Pre-partition figures in lump .. ..	....	96,03,670
Deduct—Receipts and Recoveries on Capital Account.	-41,51,848	-2,24,88,436
Total ..	3,28,24,637	1,18,16,12,213
106A—Capital Outlay on Greater Calcutta Development Schemes.	44,07,146	8,36,65,390

(a) For details of scheme/work-wise expenditure in respect of (i) Original Works—Building (ii) Original Works—Communications, and (iii) Development Schemes refer to Appendix No. VI.
(b) Includes Rs. 89,028 spent from out of advance from Contingency Fund during 1965-66 (Rs. 24,619) and 1967-68 (Rs. 64,409) and recouped to the Fund during the year.

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

Nature of Expenditure	Expenditure during 1971-72	Expenditure to end of 1971-72
1	2	3
	Rs.	Rs.
109—Capital Outlay on Other Works—		
Original Works—Housing Department	1,72,09,382	7,41,02,664
Irrigation and Waterways Department—		
Salt Lake Reclamation Scheme	3,30,04,166	28,03,30,442
Kanchrapara Area Development Scheme	17,30,489	2,78,63,963
Development and Administration of Industries at Durgapur.	49,401	34,68,15,639
Tollygunj Land Development Scheme	3,139	37,49,520
Housing Scheme .. ..	....	11,79,06,930
Other Schemes	7,26,853	9,41,43,963
Expenditure on displaced persons	32,67,446	18,44,28,070
Community Development Projects	6,64,637	3,43,76,252
* Greater Calcutta Milk Supply Scheme .. ..	....	1,61,38,498
Special Hospitals for treatment of Tuberculosis and Leprosy.	37,667	66,45,077
Development of Digha	1,14,432	73,35,315
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	29,92,595	1,93,43,482
Deduct—Receipts and Recoveries on Capital Account	-1,30,67,158	-12,30,49,292
Deduct—Amount met from Reserve Fund and Deposit Account—Deduct amount met from General Reserve Fund for Cooch Behar.	-2,50,000	-2,50,000
Total	4,64,83,049	1,08,98,80,523
114—Capital Outlay on Road and Water Transport Schemes—		
Development Schemes	6,22,408	7,46,06,793(a)
119—Capital Outlay on Forest .. ..	....	13,500
120—Payments of commuted value of Pensions	11,69,670	1,14,62,543

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

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

The terms and conditions governing these capital advances have not been prescribed so far. The balance amount represents the expenditure on Motor Transport Service.

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

Nature of Expenditure	Expenditure during 1971-72	Expenditure to end of 1971-72
1	2	3
	Rs.	Rs.
124—Capital Outlay on Schemes of Government Trading—		
Grain Purchase Scheme—		
Gross Expenditure	(a)1,47,72,940	731,00,61,360
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	-1,04,11,162	-7,36,77,03,597
<i>Deduct</i> —Capital Expenditure financed from Ordinary Revenue.	....	-4,80,56,239
<i>Deduct</i> —Amount recovered from other Government Departments, etc.	....	-8,02,53,168
Net Expenditure	43,61,778	-18,59,51,635
Community Development Projects—		
Gross Expenditure .. .. .	....	61,11,806
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	....	-61,11,100
Net Expenditure .. .. .	....	706
Other Miscellaneous Schemes—		
Gross Expenditure	3,25,25,454	42,66,53,608
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	-1,67,73,528	-35,12,48,732
<i>Deduct</i> —Expenditure written back to the head "23—Police".	-1,56,21,199	-7,83,34,706
Net Expenditure	1,30,727	-29,29,830
Construction of Boats Scheme—		
Gross Expenditure .. .. .	....	5,902
Net Expenditure .. .. .	....	5,902
Greater Calcutta Milk Supply Scheme	8,39,75,105	(b)55,51,90,058
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	-4,89,80,666	-47,00,00,744
Net Expenditure	3,40,94,439	8,51,89,314

(a) Excludes Rs. 30,280 spent from out of advance from Contingency Fund during 1971-72 but not recouped to the Fund till the close of the year.

(b) In addition, expenditures on the scheme incurred up to 1959-60 (Rs. 43,59,096) and that up to 1960-61 (Rs. 1,61,38,498) stand included under the heads "95—Capital Outlay on Scheme of Agricultural Improvement and Research" and "100—Capital Outlay on Other Works" respectively.

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

Nature of Expenditure	Expenditure during 1971-72	Expenditure to end of 1971-72
1	2	3
	Rs.	Rs.
124—Capital Outlay on Schemes of Government Trading—<i>concl'd.</i>		
Development Schemes—		
Gross Expenditure	46,09,273	7,64,49,973
Materials and equipments received under T. C. A. Programme—	.	
Malaria Eradication—Gross Expenditure ..	....	1,25,53,276
<i>Deduct</i> —Amount transferred to the head “30—Public Health”	....	-1,25,53,276
Total	(a)4,40,96,217	-2,72,35,570
125—Appropriation to the Contingency Fund ..	....	(b)5,00,00,000
Grand Total ..	30,37,33,518	5,19,08,97,001

(a) Excludes Rs. 30,280 spent from out of advance obtained from Contingency Fund during 1971-72, but not recouped to the Fund till the close of the year.

(b) Represents the amount appropriated to Contingency Fund from Consolidated Fund up to date.

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

Statement No. 14

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

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares/ debentures and percentage of Government in- vestment to the total paid-up capital/deben- tures
1	2	3	4	5
1. Statutory Corporations				
	(i) West Bengal Financial Corporation.	1953-54 1955-56	Ordinary shares	31,770 shares 31.77 per cent.
	(ii) West Bengal State Warehousing Corporation.	1957-58 1960-61 to 1962-63 1964-65	Ditto.	29,000 shares 50 per cent.
			Total—Statutory Corporations	
2. Government Companies				
	(i) Kalyani Spinning Mills Ltd.	1959-60 1960-61 1964-65	Equity shares ..	15,821 shares 100 per cent.
	(ii) West Bengal Small industries Corporation Ltd.	1961-62 to 1967-68 1969-70 1970-71 1971-72	Equity shares Ditto. (a) (a)	44,997 shares 500 shares 99.99 per cent. 3,607 shares (a)
	(iii) Durgapur-Projects Ltd. ..	1961-62	Equity shares	1,50,000 shares 100 per cent.
	(iv) Durgapur Chemicals Ltd. ..	1964-65	Ditto	13,70,010 shares 100 per cent.
	(v) National Projects Construction Corporation Ltd.	1963-64 1964-65	Ditto.	1,000 shares 6.6 per cent.

(a) Information is awaited from departmental officers.

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT BANKS AND SOCIETIES, ETC.- UP TO THE END OF 1971-72.

Face value of each share/ debenture	Amount invested up to the end of the year 1971-72	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
6	7	8	9
Rs.	Rs.	Rs.	
100	31,77,000	(a)	
100	29,00,000	(a)	
	60,77,000		
1,000	1,58,21,000	(a)	The company incurred a loss of Rs. 96.88 lakhs during 1971-72. Cumulative loss up to 1971-72 was Rs. 339.74 lakhs
100	44,99,700	....	No dividend was declared during 1971-72. The Company earned a profit of Rs. 3.32 lakhs in 1970-71 and Rs. 3.90 lakhs in 1971-72. Cumulative loss up to 1971-72 was Rs. 10.42 lakhs.
100	50,000	....
100	3,60,700	....
(a)	1,00,000	....
1,000	15,00,00,000	....	During 1971-72 the company incurred a loss of Rs. 3,76.06 lakhs. Cumulative loss up to 1971-72 was Rs. 17,31.65 lakhs.
10	1,37,00,100	....	The company incurred a loss of Rs. 1,72.16 lakhs during 1971-72 and the cumulative loss up to 1971-72 was Rs. 3,92.29 lakhs.
1 000	10,00,000	(a)	

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

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares/ debentures and percentage of Government in- vestment to the total paid-up capital/deben- tures
1	2	3	4	5
2. Government Companies—concd.				
	(vi) Electro Medical and Allied Industries Ltd.	1961-62 1964-65 and 1966-67 to 1968-69	Equity shares	24,966 shares 100 per cent.
	(vii) West Bengal Industrial Development Corporation Ltd.	1966-67 to 1968-69 1969-70 1970-71 1971-72	Ditto. Ditto Ditto. Ditto.	6,838 shares 100 per cent. 2,300 shares 100 per cent. 500 shares (a)
	(viii) Central Fisheries Corporation Ltd.	1965-66	Ditto	15 shares 25 per cent.
	(ix) State Fisheries Development Corporation Ltd.	1965-66 1969-70 1970-71 1971-72	Ditto. Ditto. Ditto. Ditto.	15 shares 3 shares 3 shares 100 per cent. (a)
	(x) Modern Bakeries (India) Ltd.	1966-67	Ditto.	1 share nominal.
	(xi) West Bengal Agro-Industries Corporation Ltd.	1968-69 1969-70 1970-71 1971-72	Ditto. Ditto. Ditto. Ditto.	49,999 shares 52,000 shares 51 per cent. (a) (a)
	(xii) Central Road Transport Corporation Ltd.	1965-66	(a)	(a)
	(xiii) Westing house Saxby Farmer Ltd.	1969-70	(a)	(a) 51 per cent.
	(xiv) West Bengal dairy and Poultry Development Corporation Ltd.	1968-69 1969-70	Ordinary shares Ditto.	15,000 shares 2,000 shares
Total—Government Companies				..

(a) Information is awaited from departmental officers.

(b) Excludes Rs. 90 details of which are awaited from departmental officers.

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT BANKS AND SOCIETIES, ETC., UP TO THE END OF 1971-72—*contd.*

Face value of each share/debenture	Amount invested up to the end of the year 1971-72	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
6 Rs.	7 Rs.	8 Rs.	9
100	24,96,600	....	Cumulative loss up to 30-6-1971 was Rs. 10.43 lakhs.
1,000	68,38,000	(a)	The company earned a profit of Rs. 0.12 lakh during 1971-72.
1,000	23,00,000	....
1,000	5,00,000	....
(a)	1,950	....
1,00,000	15,00,000	....	Cumulative loss up to 1971-72 was Rs. 65.90 lakhs.
1,00,000	15,00,000	....	Cumulative loss from 1966-67 to 1971-72 was Rs. 13.27 lakhs.
1,00,000	3,00,000	..	
1,00,000	3,00,000	....
(a)	6,00,000	....
1,000	1,000	(a)	
100	49,99,900	(a)	Cumulative loss up to 1970-71 was Rs. 0.81 lakh.
..	52,00,000	....
(a)	50,00,000	....
(a)	1,00,000	....
(a)	2,50,000	(a)	
(a)	(c)	(a)	
100	15,00,000	....	Cumulative profit up to 30-6-71 was Rs. 1.10 lakhs.
100	2,00,000	(a)	
	<u>21,91,18,951</u>		

(c) The amount was spent from out of advance from Contingency Fund during 1969-70 and not recouped to the Fund till the close of 1971-72.

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

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares/ debentures and percentage of Government in- vestment to the total paid-up capital/debentures
1	2	3	4	5
3. Banks—				
	United Bank of India	.. 1971-72	Ordinary shares	56,275
4. Joint Stock Companies—				
	(i) The Bengal Salt Companies Ltd.	1950-51	Equity shares	6,800 shares
		1952-53		23 per cent.
	(ii) International Equipment Corporation Ltd.	1962-63	(a)	(a)
	(iii) Poddar Projects Ltd.	.. 1966-67	Equity shares ..	1,20,000 shares 21 per cent.
			Preference shares	3,000 shares 17 per cent.
	(iv) Saktigarh Textile and Industry Ltd.	1966-67	Equity shares	60,000 shares 22 per cent.
			Preference shares	4,000 shares 44 per cent.
	(v) Mayurakshi Cotton Mills Ltd.	1966-67	Equity shares ..	100,000 shares 14 per cent.
		1967-68	Preference shares	10,000 shares 33 per cent.
	(vi) Indian Mechanisation and Allied Products Ltd.	1965-66	Equity shares ..	30,000 shares 20 per cent.
			Redeemable cumulative Preference shares.	3,000 shares 60 per cent.
	(vii) Dhakeswari Cotton Mills Ltd.	1969-70	Ordinary shares	1,00,000 shares 11 per cent.
			Total-joint Stock Companies..	..

(a) Information is awaited form departmental officers.

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT BANKS AND SOCIETIES, ETC., UP TO THE END OF 1971-72—*contd.*

Face value of each share/debenture	Amount invested up to the end of the year 1971-72	Amount of dividend declared/interest received and credited to Government during the year	Remarks
6	7	8	9
Rs.	Rs.	Rs.	
10	5,71,191		
25	1,70,000	6,800	
(a)	62,200	(a)	
10	1,00,000	(a)	
100	3,00,000		
10	6,00,000	(a)	
100	4,00,000		
10	10,00,000	(a)	
100	10,00,000		
10	3,00,000	(a)	
100	3,00,000		
10	10,00,000	(a)	
	63,32,200	6,800	

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

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares/ debentures and percentage of Government in- vestment to the total paid up capital/debentures
1	2	3	4	5
5. Co-operative Banks and Societies—				
	(i) West Bengal State Powerloom Apex Co-operative Society Ltd.	1965-66	Ordinary shares	40 shares 88 percent.
		1971-72		(a)
	(ii) West Bengal Housing Finance Co-operative Society Ltd.	1966-67	Ditto	.. 21,000 shares ..
		1967-68	Ditto	.. (a)
		1969-70	Ditto	.. (a)
		1970-71	(a)	(a)
		1971-72	(a)	(a)
	(iii) West Bengal Apex Co-ope- rative Agricultural Marketing Society Ltd.	1964-65	Ditto	.. 6,500 shares (a)
		1971-72	Ditto	.. (a)
	(iv) West Bengal Provincial Co- operative Bank Ltd.	1964-65	Ordinary shares	6,000 shares (a)
	(v) West Bengal Federation of Wholesale Consumers' Co-ope- rative Stores Ltd.	1965-66 to 1967-68	Ditto	3,520 shares (a)
	(vi) Orient Radio Co-operative In- dustires Ltd.	1968-69	(a)	(a)
	(vii) Co-operative Banks (17) ..	1958-59 to 1967-68	Ditto	.. 15,000 shares 15,268 shares.
		1968-69	Debentures	.. (a)
		1969-70	(a)	(a)
		1970-71	(a)	(a)
		1971-72	(a)	(a)

(a) Information is awaited from departmental officers.

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT BANKS AND SOCIETIES, ETC., UP TO THE END OF 1971-72—*contd.*

Face value of each share/debenture	Amount invested up to the end of the year 1971-72	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
6	7	8	9
Rs.	Rs.	Rs.	
5,000	2,00,000	Nil	Cumulative loss from 1966-67 to 1969-70 was Rs. 1.13 lakhs.
(a)	2,00,000		
100	21,00,000	}	(a)
(a)	1,00,000		
(a)	5,00,000		
(a)	6,00,000		
100	6,50,000	(a)	
(a)	25,00,000		
100	6,00,000	(a)	
100	3,52,000	(a)	
(a)	16,000	(a)	
100 } 1,000 }	1,70,68,000(b)	3,05,67	
(a)	14,59,000	....
(a)	27,32,500	....
(a)	30,60,000	....
(a)	69,25,000	....

(b) Details of investment for Rs. 3,00,000 are awaited from-departmental officers.

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

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares/ debentures and percentage of Government in- vestment to the total paid-up capital/debentures
1	2	3	4	5
5. Co-operative Banks and Societies—contd.				
(viii)	Co-operative Rice Mills-(26)(a)	1964-65 to 1967-68	Ordinary shares	28,000 shares .. 42,200 shares .. 2,420 shares .. 860 shares ..
	Ditto (16)	.. .. 1968-69	(c)	(c)
	Ditto ..	.. .. 1969-70	(c)	(c)
(ix)	Consumers' Co-operative So- cieties (373).	1961-62 to 1967-68	Ordinary shares	8,088 shares .. 40,698 shares .. 25 shares ..
	Ditto (60)	.. .. 1968-69	(c)	(c)
	Ditto (10)	.. .. 1969-70	(c)	(c)
	Ditto ..	.. .. 1970-71	(c)	(c)
	Ditto ..	.. .. 1971-72	(c)	(c)
(x)	Co-operative Agricultural Marketing Societies (165)(a)	1954-55 to 1967-68	Ordinary shares	14,639 shares 92,244 shares 16,354 shares 5,485 shares 500 shares 26,538 shares 25 shares (a)
	Ditto (14)	.. .. 1968-69	(c)	(c)
	Ditto (32)	.. .. 1969-70	(c)	(c)
	Ditto ..	.. .. 1970-71	(c)	(c)
	Ditto ..	.. .. 1971-72	(c)	(c)
(xi)	Service Co-operative Societies (435)(a)	1959-60 to 1967-68 1971-72	Ordinary shares	25,671 shares 525 shares 29,872 shares (c) (c)

(a) Complete particulars not received from departmental officers.

(b) Details of investment for Rs. 7,90,000 are awaited from departmental officers.

(c) Information is awaited from departmental officers.

(d) Details of investment for Rs. 5,19,100 are awaited from departmental officers.

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT BANKS AND SOCIETIES, ETC., UP TO THE END OF 1971-72—*contd.*

Face value of each share/debenture	Amount invested up to the end of the year 1971-72	Amount of dividend declared/interest received and credited to Government during the year	Remarks
8	7	8	9
Rs.	Rs.	Rs.	
10	73,60,000(b)	(e)	
100			
500			
1,000			
(c)	4,20,000	(c)	
(c)	13,40,000	(c)	
10	46,74,780(e)	1,677	
100			
200			
(c)	1,97,700	(c)	
(c)	5,73,500	(c)	
(c)	1,57,000	....
(c)	3,47,000	....
5(e)	46,41,120(c)	(e)	...
10			
20			
25			
50			
100			
1000			
(c)	1,66,406	(c)	....
(e)	4,36,000	(c)	....
(c)	2,45,500	..	...
(c)	3,80,209	..	....
10	..	..	....
20	..	..	....
100(f)	32,68,910(f)	(c)	....
(c)	4,250	..	....

(e) Details of investment for Rs. 4,77,480 are awaited from departmental officers.

(f) Details of investment for Rs. 14,500 are awaited from departmental officers.

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

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares/ debentures and percentage of Government in- vestment to the total paid-up capital/debentures
1	2	3	4	5
5. Co-operative Banks and Societies—contd.				
(xii)	Agricultural Credit Societies (502)(b)	1958-59 to 1967-68	Ordinary shares	81,041 shares 4,040 shares 19,408 shares (a)
	Ditto (b)(32)	1968-69 1969-70	(a) (a)	(a) (a)
	Ditto	1970-71	(a)	(a)
	Ditto	1971-72	(a)	(a)
(xiii)	Co-operative Fisheries Societies (76) ..	1962-63 to 1967-68	Ordinary shares	1,480 shares 3,417 shares (a)
		1968-69 1971-72	(a) (a)	(a) (a)
(xiv)	Co-operative Printing Societies (8) ..	1963-64 to 1966-67	Ordinary shares	200 shares 525 shares 100 shares (a)
(xv)	Co-operative Agricultural Processing Societies (4).	1959-60 to 1966-67	Ditto ..	100 shares 151 shares (a)
		1970-71 1971-72	(a) (a)	(a) (a)
(xvi)	Co-operative Farming Societies (35) ..	1963-64 to 1967-68	Ordinary shares	526 shares 1,248 shares 1 share (a)
		1968-69 1969-70	(a) (a)	(a) (a)
(xvii)	Taxi Drivers Co-operatives (4) ..	1964-65 1965-66	Ordinary shares	1,140 shares (a)
(xviii)	Industrial Co-operative Societies (9) (b).	1962-63 to 1966-67 1971-72	Ordinary shares	513 shares 885 shares (a) (a)

(a) Information is awaited from departmental officers.

(b) Complete particulars not received from departmental officers.

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT BANKS AND SOCIETIES, ETC., UP TO THE END OF 1971-72—contd.

Face value of each share/ debenture	Amount invested up to the end of the year 1971-72	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
6	7	8	9
Rs.	Rs.	Rs.	
10	..	..	....
20	..	..	....
100(c)	29,29,280(c)	(a)	....
(a)	1,51,500	(a)	....
(a)	2,78,300	(a)	....
(a)	7,56,000	(a)	....
(a)	49,36,500	(a)	....
10	} 3,56,500	(a)	....
100			
(a)	10,000	(a)	....
(a)	18,000	(a)	....
50	} 1,62,500	(a)	....
100			
1000			
100	} 1,61,000	(a)	....
1000			
(a)	2,10,000	..	....
(a)	11,70,000	..	....
10	} 1,32,060	(a)	....
100			
2,000			
(a)	4,700	(a)	....
(a)	1,500	(a)	....
100	1,14,000	(a)	....
10	} 9,630	(a)	....
100			
(a)	1,09,200	(a)	....

(c) Details of investment for Rs. 97,270 are awaited from departmental officers.

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

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares/ debentures and percentage of Government in- vestment to the total paid-up capital/debentures
1	2	3	4	5
5. Co-operative Banks and Societies—concl'd.				
(xix)	Labour Co-operative and Contract Societies (38)	1963-64 to 1966-67 1971-72	Ordinary Shares ..	1,950 shares 30 shares 219 shares (a) (a)
(xx)	Multipurpose Co-operative Societies (6)	1961-62 to 1966-67	Ditto ..	540 shares 40 shares (a)
(xxi)	Other Society (1)	1966-67	Ditto ..	20 shares (a)
(xxii)	25,000 spindle Cotton Mills on Co-operative basis.	1964-65 to 1967-68 1968-69	(a)	(a) (a)
(xxiii)	Co-operative Stores (3)	1969-70	(a)	(a)
(xxiv)	Technician Co-operative	1971-72	(a)	(a)
(xxv)	West Bengal State Co-operative Marketing Federation.	1971-72	(a)	(a)
(xxvi)	Engineer Co-operative.. ..	1971-72	(a)	(a)
Total—Co-operative banks and societies ..				
6. Concerns under liquidation—				
(i)	Contai Co-operative Agricultural Marketing Society.	1959-60	Ordinary shares	207 shares (a)
(ii)	Dangapara Union Co-operative Agricultural Credit Society.	1960-61	Ditto ..	72 shares (a)
(iii)	Ahmedpur Co-operative Agricultural Credit Society.	1958-59	Ordinary shares	59 shares (a)
(iv)	Noapara Union Agricultural Credit Society.	1958-59	Ditto ..	36 shares (a)
Total—Concerns under liquidation ..				
Grand Total ..				

(a) Information is awaited from departmental officers.

Note 1—The investments shown in this statement do not include capital advances of Rs 6,16.60 lakhs to the Calcutta State Transport Corporation (Rs. 6,01.96 lakhs) and the North Bengal State Transport Corporation (Rs. 14.64 lakhs). The particulars are given in footnote (a) at page 96 (Statement No. 13).

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT BANKS AND SOCIETIES, ETC., UP TO THE END OF 1971-72—*concl'd.*

Face value of each share/debenture	Amount invested up to the end of the year 1971-72	Amount of dividend declared/interest received and credited to Government during the year	Remarks
6	7	8	9
Rs.	Rs.	Rs.	
10 } 50 } 100 }	42,900	(a)	....
(a)	3,000	(a)	
10 } 100 }	9,400	(a)	....
100	2,000	a i	....
(a)	34,00,000	(a)	....
(a)	8,00,000	..	....
(a)	18,000	(a)	....
(a)	86,000	..	....
(a)	8,54,100	..	
(a)	7,00,000	..	....
	<u>8,07,84,936</u>	<u>3,07,351</u>	
			Year in which concern went into liquidation.
100	20,700	(a)	(a)
100	7,200	(a)	(a)
100	5,900	(a)	(a)
100	3,600	(a)	(a)
	<u>37,400</u>	<u>..</u>	
	31,29,21,678	3,14,151	

Note 2—Information regarding investments of Government debentures / bonds is awaited.

Note—3. The total amount invested in Co-operative Banks and Societies up to the end of the year 1971-72 does not include Rs. 2,30,448 invested up to 1967-68. The details thereof are awaited from departmental officers.

STATEMENT No. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO THE END OF THE YEAR 1971-72 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE

(In crores of rupees)			
1	On 1st April 1971	During the year	On 31st March 1972
	2	3	4
	Rs.	Rs.	Rs.
Capital Expenditure—			
Commercial Departments—			
(96) Industrial and Economic Development ..	15.26	2.15	(a)17.41
(98) Multipurpose River Schemes ..	159.55	5.18	164.73
(99) Irrigation	13.50	3.25	16.75
(101) Electricity Schemes	1.28	..	1.28
(114) Road and Water Transport Schemes ..	7.40	0.06	7.46
Total—Commercial Departments ..	196.99	10.64	207.63
Other Departments—Other Accounts	304.67	21.32	(b)325.99
Total—Capital Expenditure ..	501.66	31.96	533.62
Loans and Advances by the State/Union Territory Governments—			
Loans to Local Funds, Private Parties, etc. ..	227.53	35.04	(c)262.57
Loans to Government Servants, etc. ..	4.00	1.44	5.44
Total—Loans and Advances by the State/Union Territory Governments.	2,31.53	36.48	2,68.01
Total—Capital and Other Expenditure ..	7,33.19	68.44	801.63
Deduct—Contribution from Revenues, Development Funds, Reserve Funds etc., and Contingency Fund for Expenditure.	-12.99(d)	-1.59	-14.58(e)
Net Capital and Other Expenditure (Outside the Revenue Account).	7,20.20	66.85(f)	(y)7,87.05
Principal Sources of Funds—			
Permanent Debt—Nominal Value ..	84.61	8.41	93.02
Floating Debt .. ..	..	11.20	11.20
Loans from the Central Government ..	591.13	25.92	6,17.05
Other Loans	15.64	3.63	19.27
Unfunded Debt	29.95	4.39	34.34
Total—Outstanding Debt ..	7,21.33	53.55	7,74.88

STATEMENT No. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO THE END OF THE YEAR 1971-72 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl'd.*

(In crores of rupees)			
1	On 1st April 1971	During the year	On 31st March- 1972
	2	3	4
	Rs.	Rs.	Rs.
Principal source of Funds—<i>concl'd.</i>			
Contingency Fund ..	4.75	0.04	4.79
Sinking Funds and Reserve Funds ..	49.65	2.41	52.06
Net balances under Deposits, Advances, etc., Other than those shown separately.	83.90	-55.37	28.53
Remittances	-60.01	19.14	-40.87
Total—Debt and other Obligations ..	7,99.02	19.77	8,19.39
<i>Deduct—Cash balance ..</i>	<i>-6.76</i>	<i>-18.61</i>	<i>-25.37</i>
<i>Deduct—Investments ..</i>	<i>15.16</i>	<i>-0.42</i>	<i>14.74</i>
Net Provision of Funds	7,91.22	(f)38.80	(x)8,30.02

(a) Includes Re. 1 spent from out of advance obtained from Contingency Fund during 1969-70 but not recouped to the Fund till the close of the year 1971-72.

(b) Includes Rs. 15,30,280 under '124—Capital Outlay on Schemes of Government Trading' spent from out of advances obtained from Contingency Fund (Rs. 15,00,000 in 1970-71 and Rs. 30,280 in 1971-72) and not recouped to the Fund till the close of the year 1971-72.

(c) Includes Rs. 4,67,000 spent from out of advances obtained from Contingency Fund during 1969-70 but not recouped to the Fund till the close of the year 1971-72.

(d) Includes Re. 1 under '96—Capital Outlay on Industrial and Economic Development' Rs. 89,028 under '103—Capital Outlay on Public Works', Rs. 4,67,000 under, Q—Loans and Advances, etc.—Loans to Local Funds, Private Parties, etc.' and Rs. 15,00,000 under, 124—Capital Outlay on Schemes of Government Trading' spent from out of advances obtained from contingency Fund (Rs. 24,619 in 1965-66, Rs. 64,409 in 1967-68, Rs. 4,67,000 in 1969-70 and Rs. 15,00,000 in 1970-71) but not recouped to the Fund till the close of the year 1970-71.

(e) Includes Re. 1 under '96—Capital outlay on Industrial and Economic Development' Rs. 15,30,280 under '124—Capital outlay on schemes of Government Trading and Rs. 4,67,000 under 'Q—Loans and Advances, etc.—Loans to Local Funds, Private Parties, etc.' spent from out of advances obtained from contingency Fund (Rs. 4,67,001 in 1969-70, Rs. 15,00,000 in 1970-71 and Rs. 30,280 in 1971-72) but not recouped to the Fund till the close of the year 1971-72.

(f) The difference of Rs. 28.05 crores between the net provision of funds and the net capital and other expenditure is due to revenue surplus of Rs. 22.88 crores and credit of Rs. 5.17 crores to 'Miscellaneous Government Account' during the year.

Note.—The difference of Rs. 42.97 crores between the net provision of Funds (x) and the net capital and other expenditure (y) up to the end of the year represents cumulative revenue deficit of Rs. 56.97 crores up to the end of 1971-72 and credit of Rs. 14.00 crores to 'Miscellaneous Government Account.'

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

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

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND				
Total Revenue and Expenditure as per statement Nos. 11 and 12.	..	425,42,95,083	432,91,61,820	..
O—Public Debt—Permanent Debt.	Cr. 84,61,23,540	16,23,72,600	7,82,55,040	Cr. 93,02,41,100
Floating Debt	..	164,40,67,000	153,20,52,000	Cr. 11,20,15,000
Loans from the Central Government.	Cr. 591,12,48,375	76,41,39,010	50,49,45,174	Cr. 6,17,04,42,211
Other Loans	.. Cr. 15,64,33,023	4,33,22,800	70,83,898	Cr. 19,26,71,925
Total—O—Public Debt (A)	Cr. 691,38,04,938	261,39,01,410	212,23,36,112	Cr. 740,53,70,236
Q—Loans and Advances by the State/Union Territory Governments (B)	Dr. 231,48,27,661	5,55,39,663	42,03,67,518	Dr. 267,96,55,516
Total—Part I—Consolidated Fund.	..	692,37,36,156	687,18,65,450	..
PART II—CONTINGENCY FUND				
Contingency Fund (a)	.. Cr. 4,75,05,534	4,35,405	75,269	Cr. 4,78,65,670
PART III—PUBLIC ACCOUNT				
Section 8—Unfunded Debt				
State Provident Funds	.. Cr. 29,95,44,175	8,11,87,278	3,72,72,914	Cr. 34,34,58,539
Total 8—Unfunded Debt	Cr. 29,95,44,175	8,11,87,278	3,72,72,914	Cr. 34,34,58,539

(A) For detailed Account please see Statement No. 17.

(B) For detailed Account please see Statement No. 18.

(a) Details of the expenditure spent from out of Contingency Fund which remained unrecovered to the Fund till the close of the year are given in Appendix VII.

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

Head of Account 1	Opening balance 2	Receipt 3	Disbursement 4	Closing balance 5
	Rs.	Rs.	Rs.	Rs.
SECTION T—DEPOSITS AND ADVANCES				
Part I—Deposits Bearing Interest				
A—Reserve Funds—				
Depreciation Reserve Fund—Electricity—				
Reserve Fund ..	Cr. 5,72,800	..	..	Cr. 5,72,800
Deposits of Depreciation Reserve of Government Commercial Undertakings—				
(a) Depreciation Reserve Fund of State Transport Service in Durgapur—				
(i) Depreciation Reserve Fund.	Cr. 45,23,154	9,18,000	..	Cr. 54,41,154
(b) Depreciation Reserve Fund of Motor Transport Service in Cooch Behar—				
(i) Depreciation Reserve Fund.	Cr. 2,10,332	..	..	Cr. 2,10,332
Total ..	Cr. 47,33,486	9,18,000	..	Cr. 56,51,486
Reserve Fund—Transport Accident Reserve Fund.	Cr. 1,59,189	11,151	..	Cr. 1,70,340
Total A—Reserve Fund ..	Cr. 54,65,475	9,29,151	..	Cr. 63,94,626
B—Other Deposit Accounts				
Other Deposits—				
Deposits of State Transport Corporations.	Cr. 2,67,04,979	..	..	Cr. 2,67,04,979
Deposits of the State Electricity Board.	Cr. 1,43,95,200	–7,500(a)	94,16,800	Cr. 49,70,900

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

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

Head of Account 1	Opening balance 2 Rs.	Receipt 3 Rs.	Disbursement 4 Rs.	Closing balance 5 Rs.
SECTION—T—DEPOSITS AND ADVANCES—<i>contd.</i>				
Part I—Deposits Bearing Interest—<i>concl.</i>				
B—Other Deposit Accounts				
Other Deposits—<i>concl.</i>				
Deposits of Dargapur Projects Ltd.—				
Depreciation Reserve Fund	Cr. 1,00,00,000	..	..	Cr. 1,00,00,000
Total—B—Other Deposit Accounts.	Cr. 5,11,00,179	— 7,500	94,16,800	Cr. 4,16,75,879
Total—Part I—Deposits Bearing Interest.	Cr. 5,65,65,654	9,21,851	94,16,800	Cr. 4,80,70,505
Part II—Deposits not Bearing Interest				
A—Sinking Funds—				
Appropriation for Reduction or Avoidance of debt—				
Sinking Funds ..	Cr. 46,43,20,141	7,28,54,334	5,17,22,354	Cr. 48,54,52,121
Sinking Fund Investment Account.	Dr. 14,73,56,420	48,00,000	1,00,000	Dr. 14,81,56,420
Total A—Sinking Funds	Cr. 21,69,63,721	7,71,54,334	5,18,22,354	Cr. 34,22,95,701
B—Reserve Funds—				
West Bengal Famine Insurance Fund—				
Net Balance (Including Investment).	Cr. 27,18,752	80,90,858	80,00,000	Cr. 28,09,610
Investment ..	Dr. 20,06,850	39,65,000	39,65,000	Dr. 20,06,850
Total ..	Cr. 7,11,902	1,20,55,858	1,19,65,000	Cr. 8,02,760

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

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
SECTION T—DEPOSITS AND ADVANCES—<i>contd.</i>				
Part II—Deposits not Bearing Interest—<i>contd.</i>				
B—Reserve Funds—<i>conold.</i>				
Fund for promotion of education amongst educationally backward classes.	Cr. 5,67,925	11,24,000	7,97,511	Cr. 8,94,414
Depreciation/Renewal Reserves of Government Non-Commercial Undertakings.—				
Government Presses ..	Cr. 23,49,775	66,162	..	Cr 24,15,937
General Reserve Fund for Cooch Behar—				
Net Balance (including investment).	Cr. 1,33,32,220	12,57,256	3,08,799	Cr. 1,42,80,677
Investments	Dr. 9,57,098	..	..	Dr. 9,57,098
Total ..	Cr. 1,23,75,122	12,57,256	3,08,799	Cr. 1,33,23,579
State Agricultural Credit, Relief and Guarantee Fund.	Cr. 11,03,000	4,70,000	..	Cr. 15,73,000
State Co-operative Development Fund.	Cr. 2,31,361	50,000	..	Cr. 2,81,361
Fund for intensive egg and poultry production cum-development of marketing centres with World Food Programme Assistance.	..	19,11,240	19,11,240	..
Fund for Improvement of Milk Supply.	Cr. 64,39,761	4,57,787	3,55,647	Cr. 65,41,901
Fund for the increased production of Pork and pork production with World Food Programme Assistance.	..	6,50,368	6,50,368	..
Total—B—Reserve Funds	Cr. 2,37,78,846	1,80,42,666	1,59,88,560	Cr. 2,58,32,952

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

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
SECTION T—DEPOSITS AND ADVANCES—<i>contd.</i>				
Part II—Deposits not Bearing Interest—<i>contd.</i>				
C—Other Deposit Accounts—				
Deposits of Local Funds—				
(a) District Funds ..	Cr. 53,65,876	31,93,281	34,00,039	Cr. 51,59,118
(b) Municipal Funds ..	Cr. 1,13,55,250	5,58,54,396	4,87,31,084	Cr. 1,84,78,582
(c) State Transport Corporation Fund.	Cr. 78,88,847	16,17,24,130	15,67,92,110	Cr. 1,28,20,867
Other Funds—				
(d) Medical and Charitable Funds.	Cr. 28,052	..	..	Cr. 28,052
(e) Zilla Parishad Fund	Cr. 1,06,77,109	2,10,15,698	1,48,60,842	Cr. 1,68,31,965
(f) Other Miscellaneous Funds.	Cr. 10,90,01,351	70,24,20,372	69,79,91,917	Cr. 11,34,29,806
Total—Deposits of Local Funds.	Cr. 14,43,16,485	94,42,07,877	92,17,75,992	Cr. 16,67,48,370
Departmental and Judicial Deposits—				
Civil Deposits—				
(1) Revenue Deposits ..	Cr. 5,04,67,738	3,29,81,441	2,72,36,704	Cr. 5,62,12,475
(2) Civil Courts' Deposits.	Cr. 4,07,60,231	3,21,98,074	2,57,70,286	Cr. 4,71,88,019
(3) Criminal Courts' Deposits.	Cr. 1,06,67,061	18,32,844	31,99,347	Cr. 93,00,558
(4) Personal Deposits ..	Cr. 10,20,98,289	9,73,06,323	8,90,13,405	Cr. 11,03,91,207
(5) Forest Deposits ..	Cr. 10,717	862	10,529	Cr. 1,050
(6) Public Works Deposits.	Cr. 10,75,62,147	20,29,47,830	16,91,90,716	14,13,19,261
(7) Deposits relating to Estates of deceased Indians abroad.	Cr. 7,700	..	..	Cr. 7,700
(8) Deposits for work done for public bodies or private individuals.	Cr. 86,54,239	3,59,89,704	1,69,16,572	Cr. 2,77,27,371

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

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs	Rs.	Rs.
SECTION T—DEPOSITS AND ADVANCES—<i>contd.</i>				
Part II—Deposits not Bearing Interest—<i>contd.</i>				
Departmental and Judicial Deposits—<i>concl.</i>				
Civil Deposits—<i>concl.</i>				
(9) Unclaimed deposits in the General Provident Fund.	Cr. 14,833	..	..	Cr. 14,833
(10) Unclaimed Deposits in the All India Services Provident Fund.	Cr. 2,008	..	..	Cr. 2,008
(11) Unclaimed deposits in the Indian Civil Service Provident Fund.	Cr. 68	..	..	Cr. 68
(12) Unclaimed deposits in the Contributory Provident Funds.	Cr. 193	..	..	Cr. 193
(13) Deposits on account of cost price of Liquor, Ganja and Bhang.	Cr. 26,66,399	1,01,56,863	1,02,97,503	Cr. 25,25,759
(14) Deposits on account of sale proceeds of stock of Blacklisted shops and private Hoarders.	Cr. 4,65,603	..	..	Cr. 4,65,603
(15) Deposits form Employees' State Insurance Corporation.	Cr. 17,634	..	8,39,464	Cr. (a)—8,21,830
(16) Deposits in connection with Elections.	Cr. 69,520	1,20,144	3,23,705	Cr. (a)—1,34,041
(17) Pay and Accounts Office deposits.	Cr. 23,999	..	375	Cr. 23,624
(18) West Bengal Special Deposit Account.	Cr. 44,85,369	..	..	Cr. 44,85,369
Total—Civil Deposits ..	Cr. 32,79,73,748	41,35,34,085	34,27,98,606	Cr. 39,87,09,227

(a) Minus figures are due to excess of debit transactions over credit transactions.

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

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
SECTION T—DEPOSITS AND ADVANCES—<i>contd.</i>				
Part II—Deposits not Bearing Interest—<i>contd.</i>				
Other Accounts—				
Subventions from Central Road Fund.	Cr. 26,88,821	46,28,000	41,27,010	Cr. 31,89,811
Deposit Account of grants made by the Indian Central Jute Committee.	Cr. 18,191	..	..	Cr. 18,191
Deposit Account of grants made by the Indian Council of Agricultural Research.	Cr. 21,74,038	4,18,941	2,82,253	Cr. 23,10,726
Deposit Account of grants made by the Indian Central Sugarcane Committee.	Cr. 1,18,270	..	..	Cr. 1,18,270
Deposit Account of grants made by National Co-operative Development Corporation.	Cr. 1,35,78,356	26,90,173	..	Cr. 1,62,68,529
Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions.	Cr. 7,87,595	..	..	Cr. 7,87,595
Deposit Account of grants made by the Indian Central Oil Seeds Committee.	Cr. 63,137	..	..	Cr. 63,137
Deposit Account of grants made by the Indian Central Tobacco Committee.	Cr. 6,780	..	..	Cr. 6,780
Deposit Account of grants made by the Central Tea Board.	Cr. 1,18,124	..	..	Cr. 1,18,124
Deposit Account of grants made by the Flood Relief Committee.	Cr. 10,102	..	..	Cr. 10,102
Deposit Account of grants made by the National Council of Educational Research and Training.	Cr. 3,02,916	28,337	..	Cr. 3,31,253

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

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.

SECTION T—DEPOSITS AND ADVANCES—*contd.*

Part II—Deposits not Bearing Interest—*contd.*

Other Accounts—*contd.*

Deposit Account of grants made by the Council of Scientific and Industrial Research.	Cr.	167	..	..	Cr.	167
Private Donations and Contributions Fund.	Cr.	2,00,000	..	..	Cr.	2,00,000
Deposit Account of grants made by the Khadi and Village Industries Commission.	Cr.	1,18,913	..	1,18,913	..	
Deposit Account of grants made by the Indian Council of Medical Research.	Cr.	5,40,732	..	..	Cr.	5,40,732
Deposit on account of Central transactions in non-Bank treasuries and sub-treasuries.	..		4,05,50,000	4,35,44,135	Cr.	-29,94,135(a)
Deposit Account of grants made by the Indian Central Arecanut Committee.	Cr.	87,564	..	..	Cr.	87,564
Deposit Account of grants out of Ford Foundation Fund for giving loans to Artisans.	Cr.	25,000	..	..	Cr.	25,000
Deposit Account of grants made by the University Grants Commission.	Cr.	4,62,519	3,17,999	3,04,147	Cr.	4,76,371
Deposit Account of grants from Wheat Associates of U.S.A.	Cr.	36,932	2,32,975	..	Cr.	2,69,907
Deposit Account of grants made by the Indian Central Coconut Committee.	Cr.	3,70,861	..	..	Cr.	3,70,861

(a) Minus figure is due to excess of debit transactions over credit transactions.

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

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.

SECTION T—DEPOSITS AND ADVANCES—*contd.*

Part II—Deposits not Bearing Interest—*concl'd.*

Other Accounts—*concl'd.*

Deposit Account of grants made by the Indian Central Spices and Cashewnut Committee.	Cr.	19,009	Cr.	19,009
--------------------------------------------------------------------------------------	-----	--------	----	----	-----	--------

Total—Other Accounts	Cr.	2,17,28,027	4,88,66,425	4,83,76,458	Cr.	2,22,17,994
----------------------	-----	-------------	-------------	-------------	-----	-------------

Total—C—Other Deposit Accounts.	Cr.	49,40,18,260	1,40,66,08,387	1,31,29,51,056	Cr.	58,76,75,591
---------------------------------	-----	--------------	----------------	----------------	-----	--------------

Total—Part II—Deposits not bearing Interest.	Cr.	83,47,60,827	1,50,18,05,387	1,38,07,61,970	Cr.	95,58,04,244
----------------------------------------------	-----	--------------	----------------	----------------	-----	--------------

Part III—Advances not Bearing Interest

Departmental Advances—

Revenue Advances	..	Dr.	44,031	1,050	7,000	Dr.	50,581
Civil Advances	..	Dr.	3,58,82,905	5,01,38,877	5,88,47,908	Dr.	4,45,91,936
Special Advances	..	Dr.	3,61,25,247	18,39,069	1,07,58,212	Dr.	4,50,44,390
Forest Advances	..	Dr.	4,385	3,18,74,859	3,18,72,842	Dr.	2,368

Total—Departmental Advances.	Dr.	7,20,57,168	8,38,53,855	10,14,85,962	Dr.	8,96,89,275
------------------------------	-----	-------------	-------------	--------------	-----	-------------

Permanent Advances, Civil	Dr.	23,36,272	7,688	72,814	Dr.	24,01,398
---------------------------	-----	-----------	-------	--------	-----	-----------

Accounts with the Government of Pakistan.	Dr.	9,45,714	Dr.	9,45,714
-------------------------------------------	-----	----------	----	----	-----	----------

Accounts with the Government of Burma.	Dr.	5,06,395	— 1,12,629(a)	80,761	Dr.	6,99,785
----------------------------------------	-----	----------	---------------	--------	-----	----------

Accounts with the Reserve Bank.	Dr.	2,45,602	1	61,141	Dr.	3,06,742
---------------------------------	-----	----------	---	--------	-----	----------

Total—Part III—Advances not Bearing interest.	Dr.	7,60,91,151	8,37,48,915	10,17,00,678	Dr.	9,40,42,914
-----------------------------------------------	-----	-------------	-------------	--------------	-----	-------------

(a) Minus figures are due to rectification of certain discrepancies.

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

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
SECTION T—DEPOSITS AND ADVANCES—<i>contd.</i>				
Part IV—Suspense—Suspense Accounts				
Suspense Account ..	Cr. 1,25,94,323	2,12,45,309	30,28,29,341	Dr. 26,89,89,709
Cash Balance Investment Accounts	Dr. 13,18,801	50,20,68,124	50,20,68,125	Dr. 13,18,802
Cash Settlement Suspense	Dr. 1,49,39,874	76,50,778	81,74,367	Dr. 1,54,63,463
Departmental Adjusting Account	Cr. 4,76,58,365	— 2,55,99,873 (a)	(a)— 95,45,984	Cr. 3,16,04,476
Reserve Bank Suspense (Headquarters).	Cr. 11,37,67,692	24,32,111	11,99,962	Cr. 11,49,99,841
Central Accounts Office—				
Reserve Bank Suspense	Cr. 16,94,61,577	17,47,06,621	48,59,76,787	Dr. 14,18,08,589
Undivided, Bengal Suspense	Dr. 80,53,861	1,000	1,627	Dr. 80,54,488
Discount Sinking Fund	Dr. 42,37,291	5,10,000	..	Dr. 37,27,291
Pay and Accounts Offices Suspense	Dr. 14,50,458	29,732	19,53,572	Dr. 33,74,298
Total—Suspense Accounts	Cr. 31,34,81,672	68,30,43,802	1,29,26,57,797	Dr. 29,61,32,323
(i) Cheques and Bills pre-audit cheques.	Cr. 5,99,10,146	1,44,54,14,796	1,45,11,66,546	Cr. 5,41,58,396

(a) Minus figures are due to rectification of certain discrepancies.

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

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.

SECTION T—DEPOSITS AND ADVANCES—*concl'd.*

Part IV—Suspense—*concl'd.*

(ii) Departmental and Similar Accounts—

Civil Departmental Balances.	Dr. 47,84,478	1,62,88,563	2,08,73,979	Dr. 93,69,894
Total—Part IV—Suspense	Cr. 36,86,07,340	2,14,47,47,161	2,76,46,98,322	Dr. 25,13,43,821
Total Part V—Miscellaneous Government Account.	..	5,17,22,354 (a)	..	..
Total T—Deposits and Advances.	..	3,78,29,45,468	4,25,65,77,770	..

SECTION U—REMITTANCES

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

(1) Cash Remittances between Treasuries.	Dr. 25,08,869	43,51,50,714	43,59,21,500	Dr. 32,79,655
(2) Forest Remittances ..	Cr. 30,47,717	7,92,30,565	7,73,10,736	Cr. 49,67,546
(3) Public Works Remittances.	Dr. 21,74,27,972	84,88,72,606	86,61,75,695	Dr. 23,47,31,061
(4) Transfer between public Works Officers.	Dr. 13,41,89,683	4,07,99,829	8,80,10,197	Dr. 18,14,00,051
(5) Judicial Remittances	Cr. 3,433	..	..	Cr. 3,433
Total	.. Dr. 35,10,75,374	1,40,40,53,714	1,46,74,18,128	Dr. 41,44,39,788

(a) Closed to Government account.

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

Head of Account 1	Opening balance 2 Rs.	Receipt 3 Rs.	Disbursement 4 Rs.	Closing balance 5 Rs.
Section U—Remittances—<i>concl.</i>				
Reserve Bank of India Remittances.	Cr. 25,03,721	..	3,342	Cr. 25,00,379
Adjusting Account between Central and State Governments.	Dr. 32,66,74,091	28,82,61,727	-56,70,063 (a)	Dr. 3,27,42,301
Adjusting Account with Railways.	Dr. 38,98,750	-72,900 (a)	-2,63,740 (a)	Dr. 37,07,910
Adjusting Account with Posts and Telegraphs.	Cr. 8,67,67,187	-4,00,42,170 (a)	-10,11,473 (a)	Cr. 4,77,36,490
Adjusting Account with Defence.	Dr. 69,01,711	8,315	-45,86,476 (a)	Dr. 23,06,920
Inter-State Suspense Account	Dr. 8,16,207	-1,53,94,389 (a)	-1,04,49,228 (a)	Dr. 57,61,368
Total ..	Dr. 24,90,19,851	23,27,60,583	-2,19,77,638 (a)	Cr. 57,18,370
Total U—Remittances ..	Dr. 60,00,95,225	1,63,68,14,297	1,44,54,40,490	Dr. 40,87,21,418
Total—Part III—Public Account	..	5,50,09,47,043	5,73,92,91,174	..
Total—Receipts—Disbursements	..	12,42,51,18,604	12,61,12,31,893	..

SECTION X—CASH BALANCE

	Opening balance Rs.	Closing balance Rs.
(1) Cash in Treasuries	23,86,193	21,40,193
(2) Deposit with the Reserve Bank	-7,01,06,682	-27,00,17,062 (b)
(3) Remittances in Transit	1,40,503	1,41,83,594
Total ..	-6,75,79,986	-25,36,93,275
Grand Total ..	12,35,75,38,618	12,35,75,38,618

(a) Minus figures are due to rectification of certain discrepancies.

(b) Please see explanatory note No. 6 below Statement No. 7 on page 34.

STATEMENT No. 17—DETAILED STATEMENT OF DEBT AND OTHER

Description of loan.

1

SECTION 0—

Permanent Debt—

Loans bearing Interest—

4 per cent. West Bengal Loan, 1971	..	..	..	..	..
4½ per cent. West Bengal Loan, 1972	..	..	..	..	..
4½ per cent. West Bengal Loan 1974	..	..	..	..	..
4½ per cent. West Bengal Loan, 1976	..	..	..	..	..
5½ per cent. West Bengal Loan, 1977	..	..	..	..	..
5½ per cent. West Bengal Loan, 1978	..	..	..	..	..
5½ per cent. West Bengal Loan, 1979	..	..	..	..	..
5½ per cent. West Bengal Loan, 1980	..	..	..	..	..
5½ per cent. West Bengal Loan, 1981	..	..	..	..	..
5½ per cent. West Bengal Loan, 1982	..	..	..	..	..
5½ per cent. West Bengal Loan, 1983	..	..	..	..	..
West Bengal Estate Acquisition Compensation Bonds	..	..	..	..	..
					Total—Loans bearing Interest ..

Loans not bearing Interest—

Expired Loans—

4 per cent. West Bengal Loan, 1963	..	..	..	..	..
4 per cent. West Bengal Loan, 1964	..	..	..	..	..
4 per cent. West Bengal Loan, 1967	..	..	..	..	..
4 per cent. West Bengal Loan, 1968	..	..	..	..	..
4 per cent. West Bengal Loan, 1969	..	..	..	..	..
4½ per cent. West Bengal Loan, 1970	..	..	..	..	..
4 per cent. West Bengal Loan, 1971	..	..	..	..	..
					Total—Expired Loans ..

Total—Permanent Debt ..

(a) This loan was notified for discharge on 19th August 1971 and became non-interest interest."

INTEREST-BEARING OBLIGATIONS OF GOVERNMENT

When raised.	Balance on 1st April 1971	Additions during the year.	Discharges during the year.	Balance on 31st March 1972
2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.
PUBLIC DEBT				
August 1959	7,09,69,400	..	7,63,89,700	(a)
September 1961	7,30,71,300	..	..	7,30,71,300
August 1962	7,03,28,500	..	..	7,03,28,500
September 1965	7,00,09,300	..	..	7,00,09,300
August 1965	7,04,91,300	..	..	7,04,91,300
September 1966	6,02,41,900	..	..	6,02,41,900
September 1967	8,10,97,400	..	..	8,10,97,400
September 1968	8,72,24,400	..	..	8,72,24,400
September 1969	12,10,07,200	..	..	12,10,07,200
July 1970	12,10,59,800	..	..	12,10,59,800
August 1971 .. ..	..	15,67,40,700	..	15,67,40,700
....	1,30,66,440	56,31,900	15,16,540	1,77,81,800
....	84,51,66,940	16,23,72,600	7,79,06,240	92,90,53,600
July 1953	43,200	..	4,000	39,200
August 1953	14,200	..	1,200	13,000
August 1958	2,22,700	..	25,700	1,97,000
September 1956	1,62,800	..	63,000	99,800
August 1960	2,51,800	..	..	2,51,800
July 1958	2,61,900	..	2,54,900	7,000
August 1959 .. ..	..	..	..	(a)—5,79,700
....	9,56,600	..	3,48,800	11,87,500
....	84,61,23,540	16,23,72,600	7,82,55,040	93,02,41,100

bearing from that date. The closing balance has been transferred *pro-forma* to "Loans not bearing

STATEMENT No. 17—DETAILED STATEMENT OF DEBT AND OTHER

Description of loan.

SECTION O—

Floating Debt—

Other Floating Loans—

Ways and means advance from the Bank ..	..	..	..	..	..
Other advances from the Bank ..	..	..	..	..	..

Total—Floating Debt

Loans from the Central Government—

Post-Partition Loans—

1. Agricultural production and allied schemes ..	..	..	..	..	..
2. Industrial development ..	..	..	..	..	..
3. Community development, co-operation and national extension service schemes ..					..
4. Miscellaneous development purposes ..	..	..	..	..	..
5. Major irrigation and multipurpose river projects ..	..	..	..	..	..
6. Housing schemes ..	..	..	..	..	..
7. Rehabilitation of displaced persons ..	..	..	..	..	..
8. Water-supply and drainage schemes ..	..	..	..	..	..
9. Sharing of small savings collections ..	..	..	..	..	..
10. Ways and means advances for Plan schemes ..	..	..	..	..	..
11. Other ways and means advances ..	..	..	..	..	..
12. Central Assistance for State Plan schemes ..	..	..	..	..	..
13. Loans for Westing House Saxby Farmer Ltd. ..	..	..	..	..	..
14. Other loans ..	..	..	..	..	..
Pre-Partition loans ..	..	..	..	..	..

Total—Loans from the Central Government

(a) Represents the amount of shortfall in the minimum cash balance of Government and

INTEREST-BEARING OBLIGATIONS OF GOVERNMENT—*contd.*

When raised.	Balance on 1st April 1971	Additions during the year.	Discharges during the year	Balance on 31st March 1972
2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.
....	..	19,03,00,000	16,68,00,000	2,35,00,000
	..	145,37,67,000	136,52,52,000	8,85,15,000 (a)
....	..	164,40,67,000	153,20,52,000	11,20,15,000
....	31,78,57,006	10,39,74,445	13,86,30,050	28,32,01,401
....	2,72,48,015	5,30,000	61,81,601	2,15,96,414
....	5,68,02,019	..	1,08,95,420	4,59,06,599
....	118,32,37,617	4,00,00,000	38,84,49,271	83,47,88,346
....	138,16,87,261	43,96,000	1,71,14,195	136,89,69,066
....	11,26,59,784	48,00,000	—3,31,58,244	15,03,18,028
....	44,49,36,190	15,00,750	99,33,595 (a)	43,65,03,345
....	2,47,15,785	1,50,315	17,73,842	2,30,92,258
....	109,60,64,687	14,81,00,000	9,30,64,687	115,11,00,000
....	1,05,862	..	..	1,05,862
....	2,50,00,000	..	..	2,50,00,000
....	52,14,85,000	30,72,00,000	3,14,84,392	79,72,00,608
....	20,00,000	..	..	20,00,000
....	69,79,45,103	15,34,87,500	—15,94,23,635 (a)	101,08,56,238
....	1,95,04,046	..	..	1,95,04,046
....	591,12,48,375	76,41,39,010	50,49,45,174	617,04,42,211

overdraft allowed by the Bank, outstanding on 31st March 1972.

STATEMENT No. 17—DETAILED STATEMENT OF DEBT AND OTHER

Description of loan

1

SECTION 0—

Other Loans—

Loans from Khadi and Village Industries Commission	..	..	..	..
Loans from National Co-operative Development Corporation		..	..	..
Loans from National Agricultural Credit (Long term Operation) Fund of the Reserve Bank of India.				
Loans from the Indian Central Oilseeds Committee	..	..	..	..
Loans from the Life Insurance Corporation of India	..	..	..	..
Loans from the Heavy Engineering Corporation of India	..	..	..	..
Loans from Central Warehousing Corporation	..	..	..	..
Loans from the State Trading Corporation	..	..	..	..
Loans from Calcutta Metropolitan Development Authority		..	..	..
Loans from Indian Dairy Corporation	..	..	..	..

Total—Other Loans

Total—Public Debt

SECTION 8—

State Provident Funds	..	..	..	..	..	..
General Provident Fund	..	..	..	..	..	..
Indian Civil Service Provident Fund		..	..	..	..	..
Indian Civil Service (Non-European Members) Provident Fund		..	..	..	..	..
Contributory Provident Fund	..	..	..	..	..	..
All India Service Provident Fund	..	..	..	..	..	..

Total—Unfunded Debt

Total—Debt and Other Interest bearing obligations

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

When raised	Balance on 1st April 1971	Additions during the year	Discharges during the year	Balance on 31st March 1972
2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.
PUBLIC DEBT—<i>concl'd</i>				
....	10,21,498	..	..	10,21,498
....	3,51,88,272	41,47,000	23,11,904	3,70,23,368
....	92,99,117	77,31,000	9,55,399	1,60,74,718
....	3,300	..	..	3,300
....	10,76,60,836	2,00,00,000	37,83,161	12,38,77,675
....	26,25,000	..	..	26,25,000
....	5,25,250	..	25,784	4,99,466
....	1,09,750	80,000	7,650	1,82,100
....	..	74,01,400	..	74,01,400
....	..	39,63,400	..	39,63,400
....	15,64,33,023	4,33,22,800	70,83,898	19,26,71,925
....	691,38,04,938	261,39,01,410	212,23,36,112	740,53,70,236
UNFUNDED DEBT				
....	28,18,38,911	7,87,68,446	3,68,77,917	32,37,29,440
....	6,14,203	62,233	—1,24,819	8,01,255
....	4,88,451	38,337	1,02,00	4,24,788
....	97,36,586	10,47,935	2,85,750	1,05,48,771
....	68,66,024	12,20,327	1,32,066	79,54,285
....	29,95,44,175	8,11,87,278	3,72,72,914	34,34,58,539
....	721,33,49,113	269,50,88,688	215,96,09,026	774,88,28,775

STATEMENT No. 18—DETAILED STATEMENT OF LOANS

Category of loans

SECTION Q—LOANS AND ADVANCES BY THE STATE AND UNION TERRITORY

LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.—

1. Loans to Municipal Corporations and Municipalities—

(i) Loans to Calcutta Corporation .. .. .	..	..	..	..	..
(ii) Loans under Urban Water Supply and sanitation Scheme	..	..	..	..	..
(iii) Other loans .. .. .	..	..	..	..	..
Total—Loans to Municipal Corporations and Municipalities	..	..	..	..	..

2. Loans to District and Other Local Fund Committees—

(i) Loans to Zilla Parishads .. .. .	..	..	..	..	..
(ii) Other Loans .. .. .	..	..	..	..	..
Total—Loans to District and other Local Fund Committees	..	..	..	..	..

3. Loans to Co-operative Institutions and Banks—

(1) Loans to Co-operative Local Mortgage Bank .. .. .	..	..	..	..	..
(2) Loans to West Bengal Provincial Co-operative Bank and Multipurpose Society	..	..	..	..	..
(3) Loans for development of fisheries through private farmers and their Co-operatives	..	..	..	..	..
(4) Loans to Agricultural Marketing Society .. .. .	..	..	..	..	..
(5) Loans for re-organisation of Primary Credit Society .. .. .	..	..	..	..	..
(6) Loans to Consumers' Co-operative Societies under Accelerated Programme	..	..	..	..	..
(7) Loans for rendering assistance to needy fishermen through Co-operative Societies	..	..	..	..	..
(8) Loans under the Scheme for Co-operative Farming Experiments	..	..	..	..	..
(9) Loans for rehabilitation of Central Co-operative Bank .. .. .	..	..	..	..	..
(10) Loans to Co-operative societies for installation of power looms	..	..	..	..	..
(11) Loans to Agricultural Marketing Society (Primary) .. .. .	..	..	..	..	..
(12) Loans for development of fishing societies .. .. .	..	..	..	..	..

(x) Excludes Rs. 2,24,44,332 advanced to Calcutta Corporation under different schemes which have been shown under "Miscellaneous Loans and Advances" (Item nos. 17,22,33 and 37) and Rs. 2,66,667 out of amount under item no. 44 at pages 144 to 147 pending receipt of final orders from Government.

AND ADVANCES BY GOVERNMENT

Balance on 1st April 1971	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1972	Interest re- ceived during the year
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	
6,99,20,525	74,00,000	7,73,20,525	16,034	7,73,04,491(x)	29,74,996
55,57,333	..	55,57,333	..	55,57,333	} (y) 61,840
3,55,76,021	1,29,60,510	4,85,36,531	30,58,219	4,54,78,312	
11,10,53,879	2,03,60,510	13,14,14,389	30,74,253	12,83,40,136	30,36,836
1,62,85,637	85,28,088	2,48,13,725	64,053	2,47,49,672	5,002
10,361	..	10,361	4,000	6,361	..
1,62,95,998	85,28,088	2,48,24,086	68,053	2,47,56,033	5,002
19,49,835	..	19,49,835	4,28,738	15,21,097	..
77,98,132	1,10,24,200	1,88,22,332	93,62,050	94,59,682	..
9,15,364	3,13,150	12,28,514	43,370	11,85,144	..
14,12,990	1,57,938	15,70,928	1,05,356	14,65,572	..
6,72,433	..	6,72,433	2,250	6,70,183	..
26,30,500	..	26,30,500	12,926	26,17,574	..
27,70,044	5,94,144	33,64,188	1,81,091	31,83,097	..
6,59,141	..	6,59,141	2,016	6,57,125	..
28,65,790	..	28,65,790	46,810	28,18,980	..
34,24,263	16,08,000	50,32,263	14,892	50,17,371	..
20,90,770	..	20,90,770	6,614	20,84,156	..
20,00,935	6,00,000	26,00,935	1,285	25,99,650	..

(y) Excludes Rs. 22,19,117 advanced to Municipalities under development schemes which have been shown under "Miscellaneous Loans and Advances" (item no. 25) at page 144 pending receipt of final orders from Government.

STATEMENT No. 18—DETAILED STATEMENT OF LOANS

Category of loans

1

SECTION Q—LOANS AND ADVANCES BY THE STATE/UNION TERRITORY**LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.—Contd.—****3. Loans to Co-operative Institutions and Banks—Contd.—**

(13) Loans for development of Milk Co-operatives .. .. .	..	..	..	..	..
(14) Loans for establishment of Co-operative Cold Storage .. .. .	..	..	..	..	..
(15) Loans to Co-operative Societies for purchase of paddy .. .. .	..	..	..	..	..
(16) Loans to Urban Consumers' Co-operatives .. .. .	..	..	..	..	..
(17) Loans for development of Consumers' co-operative Society .. .. .	..	..	..	..	..
(18) Loans to Co-operative Societies, Handloom Industry (Silk) .. .. .	..	..	..	..	..
(19) Loans to Co-operative Societies, Handloom Industry .. .. .	..	..	..	..	..
(20) Loans to Co-operative Societies for purchase of Jute .. .. .	..	..	..	..	..
(21) Other loans .. .. .	..	..	..	..	..
Total—Loans to Co-operative Institutions and Banks .. .. .	..	..	..	..	..

4. Loans and Advances under Community Development Programme—

(1) Loans to State Electricity Board .. .. .	..	..	..	..	..
(2) Rural Housing Scheme .. .. .	..	..	..	..	..
(3) Reclamation of Waste Land .. .. .	..	..	..	..	..
(4) Irrigation Schemes .. .. .	..	..	..	..	..
(5) Production Schemes for promotion of Agriculture and Animal Husbandry .. .. .	..	..	..	..	..
(6) Other Loans .. .. .	..	..	..	..	..
Total—Loans and Advances under Community Development Programme .. .. .	..	..	..	..	..

5. Loans and Advances to Displaced Persons—

(1) House Buildings Loans (Rural) .. .. .	..	..	..	..	..
(2) House Buildings Loans (Urban) .. .. .	..	..	..	..	..
(3) Business, Professional, Artisans, etc., Loans (Urban) .. .. .	..	..	..	..	..
(4) Small Traders, Professional Artisans, etc., Loans (Rural) .. .. .	..	..	..	..	..
(5) Loans to Agriculturists (Rural) .. .. .	..	..	..	..	..
(6) Loans to Small Traders (Urban) .. .. .	..	..	..	..	..

(a) Closing balance on 31st March 1972 has been transferred *pro-forma* to "Other Loans".

AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1971	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1972	Interest re- ceived during the year
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	
6,50,534	..	6,50,534	21,198	6,29,341	..
26,89,980	2,32,106	29,22,086	..	29,22,086	..
15,05,000	..	15,05,000	..	15,05,000	..
10,50,625	3,72,500	14,23,125	..	14,23,125	..
10,80,726	..	10,80,726	..	10,80,726	..
5,78,652	..	5,78,652	..	5,78,652	..
28,89,590	..	28,89,590	95,849	27,93,741	..
4,69,000	..	4,69,000	13,000	(a)	..
43,29,130	2,76,225	46,05,355	68,888	49,92,467	..
4,44,33,434	1,51,78,263	5,96,11,697	1,04,06,928	4,92,04,769	1,62,600
95,72,269	..	95,72,269	..	95,72,269	82,000
10,87,854	..	10,87,854	..	10,87,854	..
92,91,074	..	92,91,074	1,87,055	91,04,019	..
1,91,62,160	13,245	1,91,75,405	5,23,099	1,86,52,306	..
75,29,867	3,66,271	78,96,138	1,78,806	77,17,332	..
6,43,398	..	6,43,398	2,12,586	4,30,813	1,19,014
4,72,86,622	3,79,516	4,76,66,138	11,01,545	4,65,64,593	2,01,014
4,99,94,553	16,67,850	5,16,62,403	15,45,772	5,01,16,631	..
13,60,38,076	26,10,867	13,86,48,943	4,32,731	13,82,16,212	..
2,60,44,407	1,62,905	2,62,07,312	17,071	2,61,90,241	..
20,57,193	1,05,800	21,62,993	4,59,106	17,03,887	..
2,50,44,934	5,67,614	2,56,12,548	6,96,869	2,49,15,679	..
22,05,894	26,21,250	48,27,144	5,59,301	42,67,843	..
..
..

STATEMENT No. 18—DETAILED STATEMENT OF LOANS

Category of loans

1

SECTION Q—LOANS AND ADVANCES BY THE STATE/UNION TERRITORY

LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.—*contd.*5. Loans and Advances to Displaced Persons—*concl'd.*

(7) Educational loans to students	..	..	..	..	..
(8) Loans to educational institutions	..	..	..	..	..
(9) Loans to Industrialists	..	..	..	..	..
(10) Loans to Municipalities for development of area with heavy concentration of displaced persons.					
(11) Loans to State Electricity Board for supply of electricity to township inhabited mostly by displaced persons.					
*(12) Loans to State Transport Corporation for creating employment potential of displaced persons.					
(13) Other Loans	..	..	..	..	..
Total—Loans and Advances to Displaced persons	..	..	..	..	..

6. Advances to Cultivators—

(1) Loans under Land Improvement Act XIX of 1883	..	..	..	..
(2) Agriculturists' Loans Act XII of 1884	..	..	..	..
(3) Loans under the Scheme for Distribution of Chemical Fertilisers	..	..	..	..
(4) Other Loans	..	..	..	..
Total—Advances to Cultivators	..	..	..	..

7. Loans to Statutory Corporations, Boards and Government Companies—

. Loans to Statutory Corporations—

(1) Loans to West Bengal Financial Corporation on account of Government guarantee for dividends.				
(2) Loans to West Bengal Development Corporation	..	..	..	..
(3) Loans to West Bengal Industrial Development Corporation	..	..	..	..
(4) Loans to Calcutta State Transport Corporation	..	..	..	..
(5) Loans to North Bengal State Transport Corporation	..	..	..	..

AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1971	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1972	Interest re- ceived during the year
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	
10,91,697	..	10,91,697	..	10,91,697	..
27,42,253	..	27,42,253	..	27,42,253	..
1,11,70,068	1,39,000	1,13,09,068	83,786	1,12,25,282	..
40,75,144	2,52,424	43,27,568	..	43,27,568	..
16,97,904	..	16,97,904	..	16,97,904	..
6,25,315	..	6,25,315	..	6,25,315	..
6,16,785	..	6,16,785	..	6,16,785	..
26,34,04,223	81,27,710	27,15,31,933	37,94,636	26,77,37,297	1,72,811
4,87,025	4,73,071	9,60,696	-21,537	9,82,233	1,13,614
10,34,83,151	3,60,53,470	13,95,36,621	14,66,096	13,80,70,525	2,96,222
5,61,13,713	2,83,81,856	8,44,95,569	26,88,926	8,18,06,643	2,87,251
4,49,347	8,650	4,57,997	5,409	4,52,588	..
16,05,33,836	6,49,17,047	22,54,50,883	41,38,894	22,13,11,989	6,97,087
36,86,661	..	36,86,661	..	36,86,661	..
4,12,07,403	..	4,12,07,403	..	4,12,07,403	..
..	38,37,000	38,37,000	5,00,000	33,37,000	..
11,04,17,165	3,47,00,000	14,51,17,165	..	14,51,17,165	..
92,16,293	38,00,000	1,30,16,293	..	1,30,16,293	..

STATEMENT No. 18—DETAILED STATEMENT OF LOANS

Category of loans

1

SECTION Q—LOANS AND ADVANCES BY THE STATE/UNION TERRITORY

Loans to Local Funds, Private Parties, etc.—*contd.*

Loans to Statutory Boards—

(6) Loans to West Bengal State Electricity Board—

(a) Under Development Schemes	..	..	..	..	..
(b) Under Railway Electrification Scheme	..	..	..	..	..
(c) For Electrification of Kalyani Township Scheme	..	..	..	..	..
(d) Power loans	..	..	..	..	..
(e) For purposes other than Development Schemes	..	..	..	..	..
(f) Loans to Kalimpong Electric Supply	..	..	..	..	..
* (7) Special Advance to Board of Secondary Education	..	..	..	..	..

Loans to Government Companies—

(8) Loans to Durgapur Chemicals Ltd.	..	..	..	..	..
(9) Kalyani Spinning Mills Ltd.	..	..	..	..	..
(10) Kalyani Spinning Mills Ltd. for establishment of a second Unit at Habra	..	..	..	..	..
(11) Loans to West Bengal Small Industries Corporation Ltd.	..	..	..	..	..
(12) Loans to Durgapur Project Ltd.	..	..	..	..	..
(13) Loans to Durgapur Projects Ltd. for Water Supply to Coal Mining Machinery Project, Durgapur.	..	..	..	..	..
(14) Loans to State Fisheries Development Corporation Ltd.	..	..	..	..	..
(15) Loans to West Bengal Dairy and Poultry Development Corporation Ltd.	..	..	..	..	..
(16) Loans to Electro Medical Allied Industries	..	..	..	..	..

Total—Loans to Statutory Corporations Boards and Government Companies

(a) Minus figure is due to excess of credit transaction over debit transaction.

(b) Excludes Rs. 38,80,79,899 advanced under different schemes to Calcutta Improvement Trust (Rs. 1,49,66,466-item Nos. 9,11 and 13), Howrah Improvement Trust (Rs. 2,08,44,377 item Nos. 20,21,23 and Rs. 3,66,667 out of amount under item Nos. 44), Calcutta Metropolitan water and sanitation Authority (Rs. 1,64,35,776-item Nos. 28,32, 38 and Rs. 2,23,000 out of amount under item No. 44), Durgapur Development Authority (Rs. 1,56,000 out of amount under item No. 44), Calcutta Port Trust (Rs. 20,00,000-item No. 31), Calcutta Tramways Co. Ltd. (Rs. 5,78,66,409-item No. 30), National Sugar Mills Ltd. (Rs. 43,34,871-item No. 7), Westing house Saxby Farmer Ltd. (Rs. 1,60,00,000-item No. 35) and Calcutta Metropolitan Development Authority (Rs. 24,54,76,000-item No. 39) which have been shown under "Miscellaneous loans and Advances" at pages 144 to 147 pending receipt of final orders from Government.

AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1971	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1972	Interest received during the year
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	
42,98,16,345	1,12,28,689	44,10,45,034	76,329	44,09,68,705	..
3,26,44,000	..	3,26,44,000	..	3,26,44,000	..
10,13,370	..	10,13,370	..	10,13,370	..
7,67,96,980	..	7,67,96,980	..	7,67,96,980	..
13,89,68,311	..	13,89,68,311	..	13,89,68,311	..
20,000	..	20,000	20,061	—61(a)	..
5,48,389	..	5,48,389	..	5,48,389	..
9,97,07,185	1,18,00,000	11,15,07,185	..	11,15,07,185	..
90,69,196	27,00,000	1,17,69,196	..	1,17,69,196	..
1,17,98,000	..	1,17,98,000	..	1,17,98,000	..
19,03,544	..	19,03,544	1,95,906	17,07,638	..
24,99,22,081	..	24,99,22,081	—23,733	24,99,45,814	..
35,00,000	..	35,00,000	..	35,00,000	..
6,00,000	..	6,00,000	..	6,00,000	..
2,00,000	12,69,000	14,69,000	..	14,69,000	..
90,000	..	90,000	..	90,000	..
1,22,11,24,923	6,93,34,689	1,29,04,59,612	7,68,563	1,28,96,91,049(b)	..

STATEMENT No. 18—DETAILED STATEMENT OF LOANS

Category of loans

1

SECTION Q—LOANS AND ADVANCES BY THE STATE/UNION TERRITORY

8. Miscellaneous Loans and Advances—

(1) Zamindary Embankment Advances under Act II (B. C.) 1882	..	..	..	..	..
(2) Cattle Purchase Loan	..	..	..	..	..
(3) Loans under the Scheme for increased provision for aid to Industries					..
(4) Loans under the Low Income Group Housing Scheme	..	..	..	..	..
(5) House Building Advances to the Flood affected people	..	..	..	..	..
(6) Loans for Ambar Charka Programme	..	..	..	..	..
(7) Loans to National Sugar Mills Ltd.	..	..	..	..	..
(8) Loans for fish production in semi-deroliet tanks	..	..	..	..	..
(9) Loans to Calcutta Improvement Trust (Slum Clearance Scheme)	..	..	..	..	..
(10) Loans for Middle Income Group Housing Scheme	..	..	..	..	..
(11) Loans for Gariahata overbridge	..	..	..	..	..
(12) Loans for village Housing Project	..	..	..	..	..
(13) Loans under subsidised Industrial Housing Scheme (Calcutta Improvement Trust)					
(14) Loans under subsidised Industrial Housing Scheme (Private Employers' Project)	..	..	..	..	..
(15) Loans for Plantation Labour Housing Scheme	..	..	..	..	..
(16) Establishment of Rural Godowns	..	..	..	..	..
(17) Construction and installation of 100 M.G.D. Mechanical Plant at Palta Water Works					
(18) Loans under Project for Intensive Development of Small Industries in rural areas					
(19) Loans to displaced Goldsmiths	..	..	..	..	..
(20) Loans to Howrah Improvement Trust for Arterial Sewerage Scheme	..	..	..	..	..
(21) Loans to Howrah Improvement Trust for Construction of G. T. Road Bye-pass	..	..	..	..	..
(22) Loans to Calcutta Corporation for Water Supply and Drainage Augmentation Scheme					
(23) Loans to Howrah Improvement Trust for Slum Clearance Scheme	..	..	..	..	..
(24) National Scholarship Scheme	..	..	..	..	..
(25) Loans under Urban Water Supply and Sanitation Scheme	..	..	..	..	..
(26) Loans to Indian Repatriates from Burma	..	..	..	..	..

AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1971	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1972	Interest re- ceived during the year
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	
47,62,874	..	47,62,874	..	47,62,874	..
2,51,26,095	89,65,361	3,40,91,456	6,11,726	3,34,79,730	..
1,91,98,585	24,08,721	2,16,07,306	10,07,998	2,05,99,308	..
2,51,61,806	33,99,000	2,85,60,806	13,68,617	2,71,92,189	..
22,49,421	4,23,400	26,72,821	63,414	26,09,407	..
5,65,000	..	5,65,000	..	5,65,000	..
43,34,871	..	43,34,871	..	43,34,871	..
5,31,219	— 200	5,31,019	30,741	5,00,278	..
92,15,870	..	92,15,870	1,96,433	90,19,437	..
1,22,77,532	15,00,000	1,37,77,532	14,66,026	1,23,11,506	..
39,80,616	..	39,80,616	1,91,659	37,88,957	..
13,00,240	..	13,00,240	3,543	12,96,697	..
22,31,467	..	22,31,467	73,395	21,58,072	..
11,58,510	..	11,58,510	21,188	11,37,322	..
25,94,611	97,500	26,92,111	12,451	26,79,660	..
18,89,968		18,89,968		18,89,968	..
19,00,000	..	19,00,000	..	19,00,000	..
13,29,000	..	13,29,000	..	13,29,000	..
39,92,724	..	39,92,724	6,918	39,85,806	..
1,09,76,000	..	1,09,76,000	..	1,09,76,000	..
87,82,000	..	87,82,000	..	87,82,000	..
1,87,00,000	..	1,87,00,000	6,59,273	1,80,40,727	..
7,19,710	..	7,19,710	..	7,19,710	..
1,58,03,488	27,40,273	1,85,43,761	74,010	1,84,69,751	..
22,19,117	..	22,19,117	..	22,19,117	..
67,00,151	18,86,697	85,86,848	3,610	85,83,238	..

GOVERNMENTS—*contd.*

STATEMENT NO. 18-DETAILED STATEMENT OF LOANS

Category of Loans

1

SECTION Q—LOANS AND ADVANCES BY THE STATE/UNION TERRITORY8. Miscellaneous loans and Advances—*contd.*

(27) Loans for Emergency Water Supply Scheme	..	..	..	..
(28) Loans to Calcutta Metropolitan Water and Sanitation Authority			..	..
(29) Loans for setting up units for Processing Agricultural produces			..	..
(30) Loans to Calcutta Tranwways Co. Ltd.	..	..	..	..
(31) Loans for Construction of Second Bridge over Hooghly River			..	..
(32) Loans for remodelling of 60-inches Tallah-Palta Water Main			..	..
(33) Loans under Slum Clearance Scheme, Calcutta Corporation (Centrally-sponsored Scheme).				
(34) Loans under Agricultural Credit Stabilisation Fund	..	..	..	..
(35) Loans to Westing House Saxby Farmer Ltd.				
(36) Loans for Dug Wells	..	..	..	..
(37) Loans to Calcutta Corporation for removal of garbage	..	..	..	..
(38) Loans for Cossipore-Chitpur Drainage and Sewerage Scheme			..	..
(39) Loans to Calcutta Metropolitan Development Authority	..	..	..	..
(40) Loans to Large and Medium Industries (Development) Schemes			..	..
(41) Loans for manufacture of X-Ray Machines	..	..	..	..
(42) Loans to cultivators for Mulberry cultivation	..	..	..	..
(43) Loans for supplies of indigeneous machinery on hire purchase basis	..	..	..	..
(44) Other Loans	..	..	..	..
(45) Scheme for Working Capital to Weavers (Cotton)			..	..
(46) Other Loans	..	..	..	..
Loans under Intensive Food Production Scheme—				
(47) Other loans	..	..	..	..

(a) Differs from the closing balance of "Other Loans"—item No. 8 (40) of Statement No. 18 of Finance Accounts 1970-71, by Rs. 2,58,330 due to pro-forma transfer of balances of Rs. 2,00,000, Rs. 60,000 and Rs. 1,670 to "Loans to West Bengal Dairy and Poultry Development Corporation Ltd." [Item No. 7(15) at Page 142] "Loans for manufacture of X-ray M a No. 8(41)] and "Loans to Cultivators for Mul berry Cultivation" [Item No. 8(42)] res

AND ADVANCES BY GOVERNMENT—*contd*

Balance on 1st April 1971	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1972	Interest re- ceived during the year
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	

GOVERNMENTS—*contd.*

1,73,75,274	80,262	1,74,55,536	..	1,74,55,536	..
83,64,776	13,48,000	97,12,776	..	97,12,776	..
11,25,000	..	11,25,000	..	11,25,000	..
3,92,66,409	1,86,00,000	5,78,66,409	..	5,78,66,409	..
10,00,000	10,00,000	20,00,000	..	20,00,000	..
60,00,000	..	60,00,000	..	60,00,000	..
12,29,553	..	12,29,553	24,448	12,05,105	..
15,75,000	2,71,000	18,46,000	..	18,46,000	..
1,10,00,000	50,00,000	1,60,00,000	..	1,60,00,000	..
15,61,456	17,168	15,78,624	14,136	15,64,488	..
10,63,407	..	10,63,407	31,574	10,31,833	..
5,00,000	..	5,00,000	..	5,00,000	..
11,35,91,000	13,53,85,000	24,89,76,000	35,00,000	24,54,76,000	..
..	19,80,000	19,80,000	..	19,80,000	..
60,000	3,00,000	3,60,000	-7,25,000	10,85,000	..
-1,670	21,13,080	21,11,410	379	21,11,031	..
..	26,38,000	26,38,000	..	26,38,000	..
63,41,014(a)	7,63,395	71,04,409	2,22,384	68,82,025	..
16,27,014	3,41,040	19,68,054	1,16,250	18,51,804	..
12,78,930	1,21,412	14,00,342	1,17,848	12,82,494	..
6,94,588	1,69,880	8,64,468	47,036	8,17,432	..

STATEMENT NO. 18-DETAILED STATEMENT OF LOANS

Category of loans

1

SECTION Q—LOANS AND ADVANCES BY THE STATE/UNION TERRITORYLOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.—*concl.d.*8. Miscellaneous Loans and Advances—*concl.d.*

Rehabilitation Scheme—

(48) Loans to Artisans

University and College Education—

(49) Other Loans

Secondary Education—

(50) Other Loans

Educational Institutions—

(51) Loans to Educational Institutions

Total—Miscellaneous Loans and Advances**Total—Loans to Local Funds, Private Parties, etc.**

9. Loans to Government Servants—

(1) House Building Advances

(2) Advances for purchase of motor conveyances

(3) Advances for purchase of other Conveyances

(4) Passage Advances

(5) Other Advances

Total—Loans to Government Servants**Total—Loans and Advances by the State /Union Territory Governments**

(a) Differs from the closing balance shown in Finance Accounts, 1970-71 due to transfer of Rs. 2,00,000 from "Miscellaneous Loans and Advances" to "Loans to Statutory corporations, Boards and Government Companies.

Please see also footnote (a) at page 146.

AND ADVANCES BY GOVERNMENT—*concl'd.*

Balance on 1st April 1971	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1972	Interest re- ceived during the year
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	

GOVERNMENTS—*concl'd.*

18,11,167	16,96,915	35,08,082	1,821	35,06,201	..
6,79,983	..	6,79,983	14,359	6,65,624	..
4,21,002	..	4,21,002	..	4,21,002	..
64,29,577	29,20,262	93,49,839	59,114	92,90,725	..
41,06,94,355(a)	19,61,66,166	60,68,60,521	92,15,351	59,76,45,170	45,21,866
2,27,48,27,270	38,29,91,989	2,65,78,19,259	3,25,68,223	2,62,52,51,036	87,97,216
1,68,69,129	36,95,801	2,05,64,930	25,29,322	1,80,35,608	60,467
13,49,569	4,43,615	17,93,184	5,07,935	12,85,249	37,980
57,61,045	19,79,468	77,40,513	42,67,919	34,72,594	13,0 5
56,261	..	56,261	990	55,271	..
1,59,64,387	3,12,56,645	4,72,21,032	1,56,05,274	15,55,758	..
4,00,00,391	3,73,75,529	7,73,75,920	2,29,71,440	5,44,04,480	1,11,482
2,31,48,27,661	42,03,67,518	2,73,51,95,179	5,55,39,663	2,67,96,55,516	89,08,698

**STATEMENT No. 18—DETAILED STATEMENT OF LOANS AND
ADVANCES BY GOVERNMENT—concl**

Details of Loans under Development Schemes are given below :—

Major and Minor Heads of Account	Amount
Loans to Local Funds, Private Parties, etc.—	Rs.
1. Loans to Municipal Corporation and Municipalities	33,378
2. Loans to Co-operative Institutions and Banks	12,30,518
3. Loans to Statutory Corporations, Boards and Government Companies	1,76,17,000
4. Miscellaneous Loans and Advances	15,23,26,203
Total ..	17,12,07,099

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

SINKING FUND

Balance on 1st April 1971	..	46,43,20,141	Amount transferred to Miscellaneous Government Account.	5,17,22,354
Amount Appropriated from Revenue.	from	6,53,04,000	Balance on 31st March 1972	48,54,52,121(a)
Interest on Investments	..	75,50,334		
		<hr/>		<hr/>
Total	..	53,71,74,475	Total	.. 53,71,74,475
		<hr/>		<hr/>

INVESTMENT ACCOUNT

Balance on 1st April 1971	..	14,73,56,420	Amount realised	..	43,00,000
Amount invested	..	1,00,000	Balance on 31st March 1972		14,31,56,420
		<hr/>			<hr/>
Total	..	14,74,56,420	Total	..	14,74,56,420(b)

(a) Loanwise details of the transactions are given in annexure.

(b) Loanwise details of the transactions are given in succeeding pages.

STATEMENT No. 19—STATEMENT SHOWING THE

Description of Loan.

1

Sinking Funds—

4 per cent. West Bengal loan, 1967	..	..	..	..	..
4 per cent. West Bengal loan, 1968	..	..	..	..	..
4 per cent. West Bengal loan, 1969	..	..	..	..	..
4½ per cent. West Bengal Loan, 1970	..	..	..	..	..
4 per cent. West Bengal Loan, 1971	..	..	..	..	..
4½ per cent. West Bengal Loan, 1972	..	..	..	..	..
4½ per cent. West Bengal Loan, 1974	..	..	..	..	..
4½ per cent. West Bengal Loan, 1976	..	..	..	..	..
5½ per cent. West Bengal Loan, 1977	..	..	..	..	..
5½ per cent. West Bengal Loan, 1978	..	..	..	..	..

Depreciation Funds—

4 per cent. West Bengal Loan, 1967	..	..	..	..	..
4 per cent. West Bengal Loan, 1968	..	..	..	..	..
4 per cent. West Bengal Loan, 1969	..	..	..	..	..
4½ per cent. West Bengal Loan, 1970	..	..	..	..	..
4 per cent. West Bengal Loan, 1971	..	..	..	..	..
4½ per cent. West Bengal Loan, 1972	..	..	..	..	..
4½ per cent. West Bengal Loan, 1974	..	..	..	..	..
4½ per cent. West Bengal Loan, 1976	..	..	..	..	..
5½ per cent. West Bengal Loan, 1977	..	..	..	..	..
5½ per cent. West Bengal Loan, 1982	..	..	..	..	..

Grand Total ..

DETAILS OF EAR MARKED BALANCES—*contd.*

Sinking Fund Investment Account				Balance on 31st March 1972	Remarks	
Balance on 1st April 1971	Purchase of Securities	Total	Sale of Securities		Face-value	Market value
2	3	4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,23,91,275	..	2,23,91,275	..	2,23,91,275	2,28,40,000	2,27,11,075
2,06,00,500	..	2,06,00,500	..	2,06,00,500	2,10,40,000	2,09,40,030
2,01,87,100	..	2,01,87,100	..	2,01,87,100	2,05,40,000	2,04,48,865
1,97,74,225	..	1,97,74,225	19,00,000	1,78,74,225	1,82,39,600	1,81,82,914
1,63,90,612	..	1,63,90,612	24,00,000	1,39,90,612	1,43,42,500	1,42,67,669
1,76,43,250	..	1,76,43,250	..	1,76,43,250	1,79,60,000	1,78,56,500
48,76,011	..	48,76,011	..	48,76,011	49,60,000	49,45,000
22,69,000	..	22,69,000	..	22,69,000	31,04,000	30,86,944
19,63,080	..	19,63,080	..	19,63,080	19,90,000	19,87,995
23,44,592	..	23,44,592	..	23,44,592	23,70,000	23,71,185
29,92,050	..	29,92,050	..	29,92,050	30,20,000	29,23,160
39,01,800	..	39,01,800	..	39,01,800	39,40,000	39,10,180
26,59,630	..	26,59,630	..	26,59,630	26,86,000	26,69,325
34,12,615	..	34,12,615	..	34,12,615	34,21,100	33,96,211
30,00,500	..	30,00,500	..	30,00,500	30,20,000	29,64,800
17,76,090	..	17,76,090	..	17,76,090	17,88,000	17,51,100
7,78,590	..	7,78,590	..	7,78,590	7,88,000	7,85,350
2,95,500	..	2,95,500	..	2,95,500	3,00,000	3,00,000
1,00,000	..	1,00,000	..	1,00,000	1,00,000	1,00,000
..	1,00,000	1,00,000	..	1,00,000	1,00,000	1,00,050
14,73,56,420	1,00,000	14,74,56,420	43,00,000	14,31,56,420	14,65,49,200	14,56,98,353

STATEMENT No. 19—STATEMENT SHOWING THE
OTHER FUNDS AND

Name of Reserve Fund or Deposit Accounts

1

1. Depreciation Reserve Fund of Government Bus Services	..	..	..
2. Reserve Fund—Transport	..	..	..
3. Depreciation Reserve Fund—Electricity	..	..	..
4. Deposits of State Transport Corporations—			
(i) Deposits of Calcutta State Transport Corporation	..	..	..
(ii) Deposits of North Bengal State Transport Corporation	..	..	..
5. Deposits of the State Electricity Board	..	..	..
6. Deposits of Durgapur Projects Limited—Depreciation Reserve Fund	..	..	..
7. West Bengal Famine Insurance Fund	..	..	..
8. General Reserve Fund of Cooch Behar	..	..	..
9. State Co-operative Development Fund	..	..	..
10. Fund for improvement of Milk-supply	..	..	..
11. Depreciation/Renewal Reserve of Government Non-Commercial undertakings—Government Presses.			
12. State Agricultural Credit Relief and Guarantee Fund	..	..	..
13. Fund for promotion of education amongst educationally backward classes	..	..	..
14. Subventions from the Central Road Fund	..	..	..
15. Deposit Account of grants made by the Indian Central Jute Committee	..	..	..
16. Deposit Account of grants made by the Indian Council of Agricultural Research	..	..	..
17. Deposit Account of grants made by the Indian Central Sugarcane Committee	..	..	..
18. Deposit Account of grants made by the Indian Central Oilseeds Committee	..	..	..
19. Deposit Account of grants made by the Central Tea Board	..	..	..
20. Deposit Account of grants made by the University Grants Commission	..	..	..
21. Deposit Account of grants made by the Council of Scientific and Industrial Research	..	..	..
22. Deposit Account of grants made by the Indian Central Arecanut Committee	..	..	..
23. Deposit Account of grants made by the Indian Central Coconut Committee	..	..	..
24. Deposit Account of grants made by the Indian Central Tobacco Committee	..	..	..
25. Deposit Account of grants made by the Khadi and Village Industries Commission	..	..	..
26. Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions	..	..	..
27. Deposit Account of grants made by National Co-operative Development Corporation	..	..	..

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

Balance on 1st April 1971			Balance on 31st March 1972		
Cash.	Investment	Total	Cash	Investment	Total
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
47,33,486	..	47,33,486	56,51,486	..	56,51,486
1,59,189	..	1,59,189	1,70,340	..	1,70,340
5,72,800	..	5,72,800	5,72,800	..	5,72,800
2,66,81,242	..	2,66,81,242	2,66,81,242	..	2,66,81,242
23,737	..	23,737	23,737	..	23,737
1,43,95,200	..	1,43,95,200	49,70,900	..	49,70,900
1,00,00,000	..	1,00,00,000	1,00,00,000	..	1,00,00,000
7,11,902	20,06,850	27,18,752	8,02,760	20,06,850	28,09,610
1,23,75,122	9,57,098	1,33,32,220	1,33,23,579	9,57,098	1,42,80,677
2,31,361	..	2,31,361	2,81,361	..	2,81,361
64,39,761	..	64,39,761	65,41,901	..	65,41,901
23,49,775	..	23,49,775	24,15,937	..	24,15,937
11,03,000	..	11,03,000	15,73,000	..	15,73,000
5,67,925	..	5,67,925	8,94,414	..	8,94,414
26,88,821	..	26,88,821	31,89,811	..	31,89,811
18,191	..	18,191	18,191	..	18,191
21,74,038	..	21,74,038	23,10,726	..	23,10,726
1,18,270	..	1,18,270	1,18,270	..	1,18,270
63,137	..	63,137	63,137	..	63,137
1,18,124	..	1,18,124	1,18,124	..	1,18,124
4,62,519	..	4,62,519	4,76,371	..	4,76,371
167	..	167	167	..	167
87,564	..	87,564	87,564	..	87,564
3,70,861	..	3,70,861	3,70,861	..	3,70,861
6,780	..	6,780	6,780	..	6,780
1,18,913	..	1,18,913	..	..	..
7,87,595	..	7,87,595	7,87,595	..	7,87,595
1,35,78,356	..	1,35,78,356	1,62,68,529	..	1,62,68,529

**STATEMENT No. 19—STATEMENT SHOWING THE
OTHER FUNDS AND**

Name of Reserve Fund or Deposit Account.

1

28.	Deposit Account of grants made by the National Council of Educational Research and Training.				
29.	Deposit Account of grants made by the Flood Relief Committee	..	..	..	..
30.	Deposit on Account of Central transactions in Non-Bank Treasuries and Sub-Treasuries	..			..
31.	Deposit Account of grants out of Ford Foundation Fund for giving loans to Artisans	..			..
32.	Deposit Account of grants from the Wheat Associates of U.S.A.	..			..
33.	Deposit Account of grants made by the Indian Council of Medical Research	..			..
34.	Deposit Account of grants made by the Indian Central Spices and Cashewnut Committee				
35.	Private Donation and Contribution Fund	..	..	..	..
				Total	..

DETAILS OF EARMARKED BALANCES—*concl'd.*

Balance on 1st April 1971			Balance on 31st March 1972		
Cash	Investment	Total	Cash	Investment	Total
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,02,916	..	3,02,916	3,31,253	..	3,31,253
10,102	..	10,102	10,102	..	10,102
..	-29,94,135	..	-29,94,135
25,000	..	25,000	25,000	..	25,000
36,932	..	36,932	2,69,907	..	2,69,907
5,40,732	..	5,40,732	5,40,732	..	5,40,732
19,009	..	19,009	19,009	..	19,009
2,00,000	..	2,00,000	2,00,000	..	2,00,000
10,20,72,527	29,63,948	10,50,36,475	9,61,21,451	29,63,948	9,90,85,399

ANNEXURE TO
SINKING FUNDS FOR

Description of loan

1

sinking Funds

3½ per cent. West Bengal Loan, 1962	..	..	..	..	..
4 per cent. West Bengal Loan, 1963	..	..	..	..	..
4 per cent. West Bengal Loan, 1964	..	..	..	..	..
4 per cent. West Bengal Loan, 1967	..	..	..	..	..
4 per cent. West Bengal Loan, 1968	..	..	..	..	..
4 per cent. West Bengal Loan, 1969	..	..	..	..	..
4½ per cent. West Bengal Loan, 1970	..	..	..	..	..
4 per cent. West Bengal Loan, 1971	..	..	..	..	..
4½ per cent. West Bengal Loan, 1972	..	..	..	..	..
4½ per cent. West Bengal Loan, 1974	..	..	..	..	..
4½ per cent. West Bengal Loan, 1976	..	..	..	..	..
5½ per cent. West Bengal Loan, 1977	..	..	..	..	..
5½ per cent. West Bengal Loan, 1978	..	..	..	..	..
5½ per cent. West Bengal Loan, 1979	..	..	..	..	..
5½ per cent. West Bengal Loan, 1980	..	..	..	..	..
5½ per cent. West Bengal Loan, 1981	..	..	..	..	..
5½ per cent. West Bengal Loan, 1982	..	..	..	..	..
Loans from the Life Insurance Corporation of India	..	..	..	..	..
				Total	..

STATEMENT No. 19

AMORTISATION OF LOANS

Balance on 1st April 1971.	Amount appropriated from revenue.	Interest on investments.	Total	Amount transferred to Miscellaneous Government Account on maturity of loans.	Balance on 31st March 1972.
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,39,030	..	..	1,39,030	..	1,39,030
6,10,540	..	..	6,10,540	..	6,10,540
9,89,011	..	..	9,89,011	..	9,89,011
6,26,33,857	..	11,50,575	6,37,84,432	..	6,37,84,432
5,68,56,443	..	10,66,200	5,79,22,643	..	5,79,22,643
77,26,750	..	10,67,375	87,94,125	..	87,94,125
36,32,163	..	9,91,163	46,23,326	..	46,23,326
5,17,22,354	75,37,000	7,55,569	6,00,14,923	5,17,22,354	82,92,569
4,76,63,180	58,43,000	9,01,100	5,44,07,280	..	5,44,07,280
3,25,81,004	46,16,000	2,65,600	3,74,62,604	..	3,74,62,604
2,31,78,195	44,39,000	1,75,480	2,77,92,675	..	2,77,92,675
1,90,63,366	43,23,000	1,14,425	2,35,00,791	..	2,35,00,791
1,29,22,688	34,92,000	1,36,275	1,65,50,963	..	1,65,50,963
1,22,67,905	44,89,000	..	1,67,56,905	..	1,67,56,905
82,28,000	44,26,000	..	1,26,54,000	..	1,26,54,000
56,22,000	58,51,000	..	1,14,73,000	..	1,14,73,000
..	55,70,000	..	55,70,000	..	55,70,000
8,96,000	..	..	8,96,000	..	8,96,000
34,67,32,486	5,05,86,000	66,23,762	40,39,42,248	5,17,22,354	35,22,19,894

ANNEXURE TO
SINKING FUNDS FOR

Description of loans

1

Depreciation Funds—

3½ per cent West Bengal Loan, 1962	..	..	..	..	..
4 per cent West Bengal Loan, 1963	..	..	..	..	..
4 per cent West Bengal Loan, 1964	..	..	..	..
4 per cent West Bengal Loan, 1967	..	..	..	..	..
4 per cent West Bengal Loan, 1968	..	..	..	..	..
4 per cent West Bengal Loan, 1969	..	..	..	..	..
4½ per cent West Bengal Loan, 1970	..	..	..	..	..
4 per cent West Bengal Loan, 1971	..	..	..	..	..
4½ per cent West Bengal Loan, 1972	..	..	..	..	..
4½ per cent West Bengal Loan, 1974	..	..	..	..	..
4½ per cent West Bengal Loan, 1976	..	..	..	..	..
5½ per cent West Bengal Loan, 1977	..	..	..	..	..
5½ per cent West Bengal Loan, 1978	..	..	..	..
5½ per cent West Bengal Loan, 1979	..	..	..	..	..
5½ per cent West Bengal Loan, 1980	..	..	..	..	..
5½ per cent West Bengal Loan, 1981	..	..	..	..
5½ per cent West Bengal Loan, 1982	..	..	..	..	..

Total ..

Grand Total ..

STATEMENT No. 19—*concl.*

AMORTISATION OF LOANS

Balance on 1st April 1971	Amount appropriated from revenue	Interest on investments	Total	Amount transferred to miscellaneous Government account on maturity of loans	Balance on 31st March 1972
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
33,490	..	..	33,490	..	33,490
79,640	..	..	79,640	..	79,640
1,51,605	..	..	1,51,605	..	1,51,605
1,70,91,725	..	1,45,850	1,72,37,575	..	1,72,37,575
1,60,99,800	..	1,87,300	1,62,87,100	..	1,62,87,100
1,10,98,652	..	1,38,085	1,12,36,737	..	1,12,36,737
1,12,24,778	..	1,63,577	1,13,88,355	..	1,13,88,355
1,52,87,105	11,55,000	1,43,150	1,65,85,255	..	1,65,85,255
1,19,42,625	16,80,000	84,430	1,37,07,055	..	1,37,07,055
96,49,985	14,97,000	41,930	1,11,88,915	..	1,11,88,915
69,59,250	13,83,000	16,500	83,58,750	..	83,58,750
57,48,000	13,39,000	5,750	70,92,750	..	70,92,750
38,68,000	10,93,000	..	49,61,000	..	49,61,000
38,32,000	14,07,000	..	52,39,000	..	52,39,000
26,80,000	14,42,000	..	41,22,000	..	41,22,000
18,41,000	19,07,000	..	37,48,000	..	37,48,000
..	18,15,000	..	18,15,000	..	18,15,000
11,75,87,655	1,47,18,000	9,26,572	13,32,32,227	..	13,32,32,227
48,43,20,141	6,53,04,000	75,50,334	53,71,74,475	5,17,22,354	48,54,52,121

APPENDIX I

[Vide foot-note (b) on page 12]

DETAILS OF EXPENDITURE MET OUT OF CONTINGENCY FUND IN EARLIER YEARS AND RECOUPED TO THE FUND DURING 1971-72.

Head of Account	Year of advance	Amount Rs.
Social and Developmental Services—		
Education	1970-71 ..	3,03,000
Medical	1970-71 ..	32,574
Industries	1965-66 ..	10,803
Capital Account of Public Works (including Roads) and schemes of miscellaneous public improvements outside the Revenue Account—		
Capital Outlay on Public Works	{ 1965-66 1967-68	24,619 64,409
Total ..		4,35,405

APPENDIX II

[Vide foot-note (d) on page 13]

DETAILS OF EXPENDITURE MET OUT OF CONTINGENCY FUND
IN 1971-72 AND NOT RECOUPED TO THE FUND TILL THE CLOSE OF
THE YEAR—concl'd.

Head of Account	Amount Rs.
Administrative Services—	
Miscellaneous Departments	1,299
Social and Developmental Services—	
Public Health	40,593
Industries	3,097
Miscellaneous Capital Account Outside the Revenue Account—	
Capital Outlay on Schemes of Government Trading	30,280
Total ..	75,269

APPENDIX

[Referred to in note

STATEMENT OF INVESTMENTS AND

				1969-70		
				Number of	Up to date	Dividend/
				concerns	Investment	Interest
				(In lakhs of rupees)		
1				2	3	4
(i) Statutory corporations	..	..	..	2	60.77	1.65
(ii) Government companies	..	..	..	12	21,04.56	..
(iii) Bank ..	..	..	..	..	..	..
(iv) Joint-stock companies and partnerships	..	..	..	8	80.32	0.09
(v) Co-operatives	..	..	..	1,877(b)	5,70.61 (a)	0.73(b)

(a) Excludes Rs. 2.31 lakhs, details of which have not been furnished by the departmental officers.

III

2 at page 20]

DIVIDEND/INTEREST RECEIVED

1970-71			1971-72		
Number of concerns	Up to date Investment (In lakhs of rupees)	Dividend/ Interest received	Number of concerns	Up to date Investment (In lakhs of rupees)	Dividend/ Interest received
5	6	7	8	9	10
2	60.77	..	2	60.77	..
13	21,66.17	..	14	21,91.19	..
..	..	..	1	5.71	..
8	80.32	0.10	7	63.32	0.07
1,877 (b)	6,19.89(a)	2.03(b)	..	8,10.53(a)	3.07(b)

(b) Complete information not received from departmental officers.

APPENDIX IV

(Referred to in sub-paragraph 2 of explanatory note 2 under Statement No. 8)

DETAILS/INFORMATION AWAITED FROM TREASURY OFFICERS FOR RECONCILLATION OF BALANCES.

Head of account	Earliest year to which the difference relates,	Amount of difference
(1)	(2)	(3)
		Rs.
Q—Loans and Advances by the State and Union Territory Governments		
—Loans to Local Funds, Private Parties, etc.—		
1. Loans to Municipal Corporations and Municipalities ..	1971-72 ..	25,11,460
2. Loans to Displaced Persons—		
(i) House Building Loan (Rural)	1967-68 ..	2,52,13,344
(ii) House Building Loan (Urban)	1967-68 ..	1,46,84,544
(iii) Small Traders, Professional, Artisans, etc., Loans (Rural).	1967-68 ..	1,05,10,685
(iv) Business, Professional, Artisans, etc., Loans (Urban)	1967-68 ..	1,29,64,091
(v) Loans to Agriculturists	1967-68 ..	67,71,258
(vi) Loans to Educational Institutions	1965-66 ..	31,325
(vii) Loans to Industrialists	1970-71 ..	60,366
(viii) Loans to Municipalities	1970-71 ..	6,95,822
3. Advances to Cultivators—		
(i) Loans under Land Improvement Act, 1884 ..	1968-69 ..	2,18,04,077
(ii) Loans under Land Improvement Act, 1883 ..	1970-71 ..	4,50,324
(iii) Loans under the scheme for distribution of Chemical fertilisers.	1967-68 ..	1,37,36,766
4. Loans to Statutory Corporations, Boards and Government Companies—		
Loans to West Bengal State Electricity Board ..	1970-71 ..	1,31,960
5. Miscellaneous Loans and Advances—		
(i) Cattle Purchase Loan	1966-67 ..	13,96,877
(ii) Loans to Artisans	1968-69 ..	4,63,364
(iii) Loans for Subsidised Industrial Housing Schemes	1970-71 ..	38,963
(iv) Loans for Emergency Water Supply Scheme ..	1970-71 ..	55,02,619
(v) Loans to Calcutta Corporation for Slum Clearance Scheme.	1971-72 ..	992

APPENDIX IV—*concl'd*

DETAILS/INFORMATION AWAITED FROM TREASURY OFFICERS FOR RECONCILIATION OF BALANCES

Head of account	Earliest year to which the difference relates	Amount of difference
1	2	3 Rs.
Q—Loans and Advances by the State and Union Territory Governments—Loans to Local Funds, Private Parties, etc. <i>concl'd.</i>		
(vi) Loans to Howrah Improvement Trust for construction of Storm Water Drainage.	1971-72 ..	76,333
(vii) Loans to Calcutta Corporation for Water Supply and Drainage Augmentation Scheme.	1969-70 ..	1,06,691
6. Loans to Government servants		
(i) Other Conveyance Advances	1969-70 ..	15,93,701
(ii) House Building Advances	1967-68 ..	5,77,601
(iii) Other Advances	1971-72 ..	33,31,827
T--Deposits and Advances—Part-II—Deposits not bearing interest—		
1. Other Deposit Accounts—Deposits of Local Funds—		
(i) District Fund	1967-68 ..	4,04,709
(ii) Municipal Fund	1970-71 ..	1,33,36,006
(iii) Zilla Parishad Fund	1966-67 ..	48,06,538
2. Departmental and Judicial Deposits—Civil Deposits—		
(i) Civil Courts' Deposits	1970-71 ..	18,21,539
(ii) Deposit on account of cost price of Liquor, Ganja and Bhang.	1968-69 ..	1,71,943
(iii) Deposits for work done for public bodies or private individuals.	1968-69 ..	73,55,113
(iv) Deposits of Chairman, Calcutta Improvement Trust	1969-70 ..	78,27,532
(v) Deposits from Employees' State Insurance Corporation.	1969-70 ..	12,79,722
T--Deposits and Advances—Part III—Advances not bearing interest—		
Civil Advances	1967-68 ..	1,52,90,495

APPENDIX V

(Referred to in sub-paragraph 3 of explanatory note 2 under Statement No. 8)
**CASES WHERE THE VERIFICATION AND ACCEPTANCE OF BALANCES
 FOR LARGE AMOUNTS HAVE BEEN UNDULY DELAYED**

Head of account	Number of accep- tances awaited	Year from which awaited	Balance of these items on 31st March 1972
(1)	(2)	(3)	(4)
(In lakhs of rupees)			
0—Public Debt—			
1. III—Loans from the Central Government ..	50	1967-68	6,14,38.48
Q—Loans and Advances by the State and Union Territory Governments—Loans to Local Funds, Private Parties, etc.—			
1. Loans to Municipal Corporations and Municipalities—			
(i) Loans to Calcutta Corporation	10	1965-66	7,73.04
(ii) Loans to Municipalities	472	1964-65	5,10.36
2. Loans to District and Other Local Fund Committees	172	1962-63	2,47.56
3. Loans to Co-operative Institutions and Banks—			
(i) Loans for establishment of Co-operative Cold Stor- age.	2	1971-72	29.22
(ii) Loans to Agricultural Marketing Society ..	1	1971-72	14.66
(iii) Loans to Consumer Co-operatives under accele- rated programme.	1	1971-72	26.18
(iv) Loans to Co-operatives for installation of power looms.	1	1971-72	50.17
(v) Loans to Agricultural Marketing Society (Primary).	2	1971-72	20.84
(vi) Loans to Co-operative Societies, Handloom Industry.	1	1971-72	27.94
(vii) Loans to Co-operative Societies Handloom Industry (Silk).	1	1971-72	5.79
(viii) Loans for Development of Fishing Societies	1	1971-72	25.99
(ix) Loans for Rehabilitation of Central Co- operative Bank.	1	1971-72	28.19
4. Loans and Advances under Community Deve- lopment Programme—			
(i) Rural Housing Scheme	2	1971-72	10.88
(ii) Loans to State Electricity Board ..	3	1971-72	95.72
(iii) Reclamation of Waste land	2	1971-72	91.04
(iv) Production Scheme for promotion of Agri- culture and Animal Husbandry.	3	1971-72	77.17

APPENDIX V—contd

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

Head of Account.	Number of acceptances awaited.	Year from which awaited.	Balance of these items on 31st March 1972.
(1)	(2)	(3)	(4)
(In lakhs of rupees)			
5. Loans to Displaced Persons—			
(i) House Building Loans (Rural) ..	1	1967-68	5,01.16
(ii) House-Building Loans (Urban) ..	1	1967-68	13,82.16
(iii) Small Traders, Professionals, Artisans, etc. (Rural).	1	1967-68	17.04
(iv) Business, Professional, Artisans, etc. (Urban)	1	1967-68	2,61.90
(v) Loans to Agriculturists (Rural) ..	1	1967-68	2,49.15
(vi) Loans to Industrialists	1	1969-70	1,12.25
(vii) Small Traders, Professionals, Artisans, etc. (Urban).	1	1967-68	42.68
(viii) Loans to Municipalities for development of areas with heavy concentration of displaced persons.	90	1970-71	48.27
(ix) Loans to State Electricity Board for supply of electricity to townships inhabited mostly by displaced persons.	1	1970-71	16.98
6. Advances to Cultivators—			
(i) Agriculturists Loans Act, 1884 ..	1	1968-69	13,80.70
(ii) Loans under the scheme for distribution of Chemical Fertilizer.	1	1968-69	8,18.06
7. Loans to Statutory Corporations, Boards and Government Companies, West Bengal—			
(i) Loans to State Electricity Board ..	7	1971-72	69,03.91
(ii) Loans to Calcutta State Transport Corporation	2	1971-72	14,51.17
(iii) Loans to North Bengal State Transport Corporation.	1	1971-72	1,30.16
(iv) Loans to West Bengal Small Industries Corporataon.	1	1971-72	17.00
(v) Loans to Durgapur Chemicals Ltd. ..	1	1971-72	11,15.07
(vi) Loans to Durgapur Projects Ltd. ..	1	1971-72	24,99.46
(vii) Loans to Kalyani Spinning Mills Ltd. ..	1	1971-72	1,17.69
(viii) Loans to Kalyani Spinning Mills Ltd. Establishment of Second Unit at Habra.	1	1971-72	1,17.98
(ix) Loans to Durgapur Projects Ltd. for Water Supply to Coal Mining Machinery Project, Durgapur.	1	1965-66	35.00

APPENDIX V—contd.

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

Head of Account	Number of acceptances awaited.	Year from which awaited.	Balance of these items on 31st March 1972.
(1)	(2)	(3)	(4)
(In lakhs of rupees)			
8. Miscellaneous Loans and Advances—			
(i) Cattle Purchase Loans	1	1970-71	3,34.80
(ii) Loans to Calcutta Metropolitan Development Authority.	1	1971-72	24,54.76
(iii) Loans to Howrah Improvement Trust for Arterial Sweerage Scheme.	9	1971-72	1,09.76
(iv) Gariahata Over-bridge	1	1971-72	37.89
(v) Loans under Subsidised Industrial Housing Scheme (Calcutta Improvement Trust).	7	1971-72	21.58
(vi) Loans for Emergency Water Supply Scheme	8	1971-72	1,74.55
(vii) Loans to Howrah Improvement Trust for construction of Grand Trunk Road Bye-Pass.	6	1971-72	87.82
(viii) Loans under the scheme for increased provision for Aid to Industries.	1	1971-72	2,05.99
(ix) Loans under the Low Income Group Housing Scheme.	1	1971-72	2,71.92
(x) Loans to Calcutta Corporation for Water Supply and Drainage Augmentation Scheme.	4	1971-72	1,80.40
(xi) Loans to National Sugar Mills Ltd. ..	1	1971-72	43.35
(xii) Loans for Middle Income Group Housing Scheme.	1	1971-72	1,23.11
(xiii) Loans for Plantation Labour Housing Scheme.	1	1971-72	28.80
(xiv) Loans for Establishment of Rural Godowns	1	1971-72	18.90
(xv) Loans to Displaced Goldsmiths	1	1971-72	39.86
(xvi) Loans to Indian Repatriates from Burma	1	1971-72	85.83
(xvii) Loans to Westing House Saxby Farmer Ltd. .	1	1971-72	1,60.00

APPENDIX V—concl'd.

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

Head of Account (1)	Number of acceptances awaited (2)	Year from which awaited (3)	Balance of these items on 31st March 1972 (4)
(In lakhs of rupees)			
T—Deposits and Advances—Part II—Deposits not bearing Interest—Other Deposit Accounts—			
1. Deposits of Local Funds—			
(i) District Fund	10	1970-71	51.59
(ii) State Transport Corporation Fund ..	1	1970-71	1,28.21
(iii) Municipal Funds	6	1970-71	1,84.78
(iv) Zilla Parishad Fund	5	1970-71	1,68.32
(v) Other Miscellaneous Fund	31	1970-71	11,34.30
2. Departmental and Judicial Deposits—Civil Deposits—			
(i) Deposits on account of cost price of Liquor, Ganja and Bhang.	1	1968-69	25.26
(ii) Deposits for Work done for Public Bodies or Private Individuals.	167	1968-69	2,77.27
(iii) Personal Deposits	1,162	1970-71	11,03.91

APPENDIX VI

(Reference foot-note (a) below page 95)

STATEMENT OF WORKS THE PROGRESSIVE EXPENDITURE ON WHICH EXCEEDED Rs. 25 LAKHS AT THE END OF 1971-72

Serial No,	Name of work	Expenditure during the year 1971-72	Expenditure to the end of the year 1971-72
(1)	(2)	(3)	(4)
		Rs.	Rs.
103—Capital Outlay on Public Works—			
Original Works—Buildings—			
1.	Construction of building for the City Civil and Sessions Court, Calcutta.	..	51,17,982(a)
2.	Construction of barracks for the constables in the body guard line at Alipore, garage, administration block and recreation building.	67,768	33,87,889(a)
3.	Construction of buildings at Siliguri for accommodation of border security force.	..	46,89,114
4.	Construction of buildings at Raiganj for accommodation of border security force.	23,137	55,10,256
5.	Acquisition of properties of Shri S. K. Ghosh ..	..	47,37,000
6.	Construction of new office building on Government land at Hastings Street.	..	88,86,749
7.	Construction of eight-storied building at Vizianagram Palace compound.	47,474	28,84,029
8.	Construction of six-storied building at 11A Free School Street, Calcutta.	..	25,99,871
9.	(a) Construction of an Office building for the Sales Tax Department at Vizianagram Palace compound, Calcutta.	}	.. 26,87,840
	(b) Construction of two additional stories over the S. T. building at Vizianagram Palace Compound.		
10.	Other schemes-works where the total expenditure in each case is less than Rs. 25 lakhs.	60,63,965	9,47,00,801(a)
	Total	..	62,02,344 13,52,01,531

(a) Progressive expenditure corrected proforma.

APPENDIX VI—contd.

STATEMENT OF WORKS THE PROGRESSIVE EXPENDITURE ON WHICH EXCEEDED Rs. 25 LAKHS AT THE END OF 1971-72—contd.

Serial No.	Name of work	Expenditure during the year 1971-72	Expenditure to the end of the year 1971-72
(1)	(2)	(3)	(4)
		Rs.	Rs.
103—Capital Outlay on Public Works—contd.			
Original Works—Communications—			
1.	Mirik-Panighata (Mirik-Garidhwa) Road, Phase-II ..	22,676	38,38,492
2.	Diamond Harbour-Kakdwip State Highway ..	..	54,48,133
3.	Purbasthali-Katwa with link to Patuli Railway Station Dainhat Town and Railway Station.	139	30,21,332
4.	Saptagram-Guptipara-Kalna, Dhatrigram-Nabadwip Purbasthali Road.	481	80,55,515
5.	Jagatpur-Khanakul-Dharampota Road ..	53	35,01,700
6.	Bridge over Mundeswari river at Harinkhola ..	12,47,989	42,10,065
7.	Mourigram-Uluberia Road	—33(b)	36,62,467
8.	Howrah-Domjur-Amta Road .. ..	..	38,78,900
9.	Kalaberia-Pirakata-Dhansol-Lalgarh Road ..	19,866	30,98,303
10.	Ghatal-Panskura Road	4,263	38,81,283
11.	Gopiballavpur-Nayagram Road	16,805	27,51,067
12.	Widening of the Contai Belda Road .. ..	..	28,34,297
13.	Coolcutta-Durgapur Express Highway	6,13,944	2,61,01,101
14.	Darjeeling-Pulbazar-Bijonbari Road	24,984	44,74,774
15.	Malda-Manikchak-Sadarghat Road .. ..	..	27,55,309
16.	Raghunathganj-Lalgola-Bhagwangola-Berhampore Road ..	..	43,39,401
17.	Plassey-Berhampore-Kandi Road .. ..	..	48,92,661
18.	Krishnagar-Plassey Road .. ..	..	37,44,514
19.	Aramnagh-Pursurah-Campadanga with feeder Road at Campadanga and a link road between the Baidyabati-Tarakeswar-Champadnaga Road and the Pursurah-Arambagh Road.	..	27,94,858
20.	Baidyabati-Tarakeswar-Champadanga Road ..	9,605	46,22,021
21.	Manteswar-Kusumgram-Memari Road .. ..	..	25,11,911
22.	Contai-Belda Road .. ..	..	65,00,766(a)

(a) Progressive expenditure corrected pro-forma.

(b) Minus figure is due to write-back of cost of materials transferred.

APPENDIX VI—*contd.*STATEMENT OF WORKS THE PROGRESSIVE EXPENDITURE ON WHICH EXCEEDED Rs. 25 LAKHS AT THE END OF 1971-72—*contd.*

Serial No.	Name of work	Expenditure during the year 1971-72	Expenditure at the end of the year 1971-72
(1)	(2)	(3)	(4)
Original Works—Communications—<i>concl.</i>			
23.	Bolpur-Illambazar Road .. .. .	..	26,34,373
24.	Chopra-Betai-Karimpur-Shikarpur Road .. .. .	..	79,68,332
25.	Contai-Tamluk Road .. .. .	..	56,43,179
26.	Jalpaiguri-Siliguri Road .. .. .	..	31,55,649
27.	Basudevpur-Sutahata-Bara Kamarchak including construction of a bridge over Hijli Tidal Canal at Mahisadal.	..	28,94,512
28.	Ghatal-Chandrakona Station Road	—100(a)	27,94,061
29.	Spill over from the First Five-Year Plan—Gazol-Bansihari-Balurhat Road (State share).	..	1,23,07,955
30.	Chanditolla-Seakhala-Jagjivanpur-Champudnaga (Aha-lyabai Road).	20,807	27,34,376
31.	Egra-Ramnagar Road	3,03,968	34,82,630
32.	Other schemes-works where the total expenditure in each case is less than Rs. 25 lakhs.	1,26,06,542	46,93,89,589(a)
	Total ..	1,48,91,989	62,39,53,586

Development Schemes—**(i) Other Development Schemes—**

1.	Expansion of Basic education .. .. .	..	51,51,202
2.	Improvement and expansion of teachers training facilities (including guidance).	68,709	1,43,71,204
3.	University education and research improvement of Government colleges (equipments, etc.).	..	28,77,487

(a) Minus figure is due to write-back of cost of materials transferred.

APPENDIX VI—concl'd.

STATEMENT OF WORKS THE PROGRESSIVE EXPENDITURE ON WHICH EXCEEDED RS. 25 LAKHS AT THE END OF 1971-72—concl'd.

Serial No.	Name of work	Expenditure during the year 1971-72	Expenditure at the end of the year 1971-72
(1)	(2)	(3)	(4)
		Rs.	Rs.
4.	Development of Presidency College (Honours and Research studies).	73,870	41,20,859
5.	Development of University education .. ..	..	56,63,640
6.	Multipurpose schools	39,632	51,54,832
7.	Promotion of dance, drama, etc. .. ..	..	25,33,636
8.	Establishment of Sainik School	13,317	36,44,086
9.	Development of B. E. College	2,62,097	97,87,416
10.	Increase in the number of rural dispensaries and establishment of public health units (Health Centres).	16,84,982	5,32,91,838
11.	Improvement of State Medical College	9,32,814	98,05,600
12.	Improvement and Establishment of hospitals other than Sadar and Subdivisional hospitals.	29,73,483	2,62,32,681
13.	Improvement and establishment of Sadar and Sub-divisional hospitals.	36,35,187	5,12,25,982
14.	Establishment of T. B. Hospitals	2,07,505	31,84,337
15.	Expansion of craftsman training	9,37,846	2,08,78,850
16.	Shifting of Bengal Veterinary College	14,306	44,19,234
(ii) Centrally-sponsored schemes			
17.	Improvement of feeder roads and approach roads in the coalfield areas.	5,18,176	1,54,36,114
18.	Other schemes where the total expenditure in each case is less than Rs. 25 lakhs.	39,33,678	9,19,92,445
Total ..		1,52,95,602	32,97,71,443

APPENDIX VII

[Vide foot-note (a) on page 118, Statement No. 16]

DETAILS OF EXPENDITURE MET OUT OF CONTINGENCY FUND WHICH REMAINED UNRECOUPED TO THE FUND TILL THE CLOSE OF THE YEAR.

Heads of account		Year of advance	Amount	
			Rs.	Rs.
Administrative Services—				
Miscellaneous Departments	.. ..	1971-72	1,299	1,299
Social and Developmental Services—				
Education	..	1970-71	40,000	
Public Health	..	1969-70	3,200	
		1970-71	1,860	
		1971-72	40,593	
Agriculture	..	1969-70	47,000	
Industries	..	1971-72	3,097	1,35,750
Capital Accounts of Social and Developmental Services outside the Revenue Account—				
Capital Outlay on Industrial and Economic Development		1969-70	1	1
Miscellaneous capital Account outside the Revenue Account—				
Capital Outlay on Schemes of Government Trading.		1970-71	15,00,000	
		1971-72	30,280	15,30,280
Loans and Advances by the State and Union Territory Governments—				
Loans to Local Funds, Private Parties, etc.	..	1969-70	4,67,000	4,67,000
Total				21,34,330