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GOVERNMENT OF WEST BENGAL

FINANCE ACCOUNTS

1950-51

AND

THE AUDIT REPORT

1951



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Finance Accounts of the Government of West Bengal for the year 1950-51 and the Report of the Comptroller and Auditor General of India.

Certificate of the Comptroller and Auditor General of India.

This compilation containing the Finance Accounts of the Government of West Bengal for the year 1950-51 and the report of the Comptroller and Auditor General of India presents the accounts of the receipts and outgoings of the Government of West Bengal for the year, together with a report on the financial results disclosed by the different accounts and other *data* coming under examination, that is to say, both the revenue and capital accounts, the accounts of the public debt and the liabilities and assets of the Government of West Bengal as deduced from the balances recorded in its books and other information. It supplements the report of the Comptroller and Auditor General of India on the accounts of the audited expenditure of the Government for the year, separately presented in the form of Appropriation Accounts for each Grant. In compliance with Article 151(2) of the Constitution of India the Comptroller and Auditor General's report on the accounts accompanied by the accounts themselves is submitted by the Comptroller and Auditor General to the Governor to be laid before the State Legislature.

Both the Finance Accounts and the Appropriation Accounts for 1950-51, which as Comptroller and Auditor General I am required to audit, have been examined under my direction in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947, read with Article 149 of the Constitution of India. It is to be noted that the Comptroller and Auditor General's responsibility for the audit of the accounts of the Government does not extend in full to the audit of the accounts of revenue, but I am satisfied on the best information available that the accounts of revenue included in the Finance Accounts herewith presented give a correct statement of the sums brought to account. Subject to these observations and also to those contained in the detailed reports which follow and in the report on the Appropriation Accounts, the accounts now presented are correct statements of the receipts and outgoings of the Government of West Bengal for the year 1950-51.

NEW DELHI ;

V. NARAHARI RAO,

The

MAR 1951

Comptroller and Auditor General of India.

A.—GENERAL FINANCE ACCOUNTS.**I.—REPORT.****INTRODUCTORY.**

The Government accounts are kept in the following three parts :—

Part I.—Consolidated Fund of West Bengal.

Part II.—Contingency Fund of West Bengal.

Part III.—Public Account of West Bengal.

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

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

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

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

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

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

The first division comprises receipts and payments, other than those falling under Debt heads pertaining to Part I, in respect of which Government incurs a liability to repay the moneys received or has a claim to recover the amounts paid, together with repayments of the former and recoveries of the latter. The second division embraces all merely adjusting heads, under which appear remittances of cash between treasuries and transfers between different accounting circles. The initial debits or credits to the heads in this division are cleared eventually by corresponding receipts or payments either within the same circle of account or in another account circle.

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

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

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

3. *Balances and Reserves.*—The accounts work from balance to balance, these balances working up to the general cash balances, a portion of which is kept in the treasuries within the State while the rest is deposited with the Reserve Bank of India. Apart from these cash balances are the Cash Balance Investment Account and other special Reserves invested outside the general cash balance of Government. Most of these Reserves are invested in treasury bills and other short-term securities of the Union Government. As it is a difficult and complicated process to split up the balances into 'Consolidated Fund' and 'Public Account', it has been decided for the present to have as hitherto one single balance for all the three parts, viz., Consolidated Fund, Contingency Fund and Public Account in so far as 1950-51 accounts are concerned.

(Throughout this part of the report the amounts shown represent thousands of rupees unless the contrary is specifically indicated.)

SUMMARY OF THE TRANSACTIONS FOR 1950-51.

4. A summary of the detailed transactions during the year under report as compared with the budget for the year is given in the subjoined statement :—

Receipts.	Budget Estimates, 1950-51.	Actuals, 1950-51.	More (+) Less (-).	Disbursements.	Budget Estimates, 1950-51.	Actuals 1950-51.			Variations between Cols. 6 and 7 More(+) Less(-).
						Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8	9	10

PART I.—CONSOLIDATED FUND.

(1) Revenue.

Principal Revenue—	Heads of	Direct Demands on the Revenue—	Revenue—		Budget Estimates, 1950-51.	Actuals 1950-51.	Variations between Cols. 6 and 7 More(+) Less(-).	
			Taxes on Income other than Corporation Tax.	Taxes on Income other than Corporation Tax.				
Customs	.	.	1,05,00	-1,05,00	3,31	2,86	2,86	-45
Taxes on Income other than Corporation Tax.	.	.	6,92,01	+10,93	41,69	51,28	51,28	+9,59
Land Revenue	.	.	2,06,05	+7,19	36,61	33,55	33,55	-3,06
State Excise Duties	.	.	5,87,50	+32,48	5,98	6,35	6,35	+37
Stamps	.	.	2,43,00	+34,70	49,02	52,07	52,07	+3,05
Forest	.	.	62,15	-8,47	15,83	16,05	16,05	+22

FINANCE ACCOUNTS. GOVERNMENT OF WEST BENGAL.

Registration	38,63	45,03	+6,40	Charges on account of Motor Vehicles Acts.	4,50	4,50	..	4,50	..
Receipts under the Motor Vehicles Acts.	47,03	47,01	-2	Other Taxes and Duties	13,90	12,85	..	12,85	-1,05
Other Taxes and Duties	7,70,80	8,99,31	+1,29,01						
Total—Principal Heads .	27,62,17	28,59,39	+1,07,22	Total—Direct Demands .	1,70,94	1,79,51	..	1,79,51	+8,67
Irrigation—Net Receipts	-78	-7,47	-6,69	Irrigation	1,04,66	1,00,01	..	1,00,01	-4,65
Debt Services	21,63	22,04	+41	Debt Services	5,81	19,88	..	19,88	+14,07
Civil Administration	2,85,33	2,97,32	+1,99	Civil Administration	20,06,58	19,39,19	..	19,39,19	-67,39
Civil Works and Miscellaneous Public Improvements.	1,21,16	55,60	-65,56	Civil Works and Miscellaneous Public Improvements.	3,80,87	3,20,04	..	3,20,04	-60,83
Electricity Schemes—Net Receipts.	-30	1,60	+1,90	Electricity Schemes	1,80	1,47	..	1,47	-33
Miscellaneous	1,12,89	77,49	-35,40	Miscellaneous	3,91,68	6,71,25	..	6,71,25	+2,79,57
Grants-in-aid from the Central Government.	..	1,16,98	+1,16,98						
Contributions and Miscellaneous Adjustments between Central and State Governments.	11	25	+14	Extraordinary Items	4,44,17	5,05,88	..	5,05,88	+61,71
Extraordinary Items	97,65	12,76	-84,89	Capital Expenditure within the Revenue Account. (Details by Major Heads are given in Account No. 3.)	16,46	20,93	..	20,93	+4,47
Total—Revenue	33,89,86	34,25,96	+36,10	Total—Expenditure on Revenue Account.	35,22,87	37,58,16	..	37,58,16	+2,35,29
Deficit	1,33,01	3,32,20	+1,99,19						

SUMMARY OF THE TRANSACTIONS FOR 1950-51—*contd.*

Receipts.	Budget Estimates, 1950-51.	Actuals, 1950-51. More (+) Less (-).	Disbursements.	Actuals, 1950-51.					Variations between Cols. 6 and 7 More (+) Less (-).	
				Budget Estimates, 1950-51.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.			
1	2	3	4	5	6	7	8	9	10	
PART I.—CONSOLIDATED FUND—<i>concl.</i>										
(2) Capital.										
	Capital Expenditure outside the Revenue Account—									
	Irrigation	61				5	..	5	56	
	Agriculture	45				40	..	40	5	
	Industries	10,40				3,46	..	3,46	6,94	
	Multi-purpose River Schemes.	6,61,00				5,48,37	..	5,48,37	1,12,63	
	Civil Works	2,53,91				2,75,23	..	2,75,23	+21,32	
	Electricity Schemes	24,00				18,51	..	18,51	5,49	
	Other State Works	3,06,12				61,25	..	61,25	2,44,87	
	Schemes of State Trading	1,59,63				2,99,56	..	2,99,56	4,59,19	
	Road Transport Schemes	75,00				54,63	..	54,63	20,37	
	Total	14,91,12				6,62,34	..	6,62,34	8,28,78	

(3) Debt.

<i>Public Debt—</i>		<i>Public Debt—</i>				
Floating Debt	14,00,00	16,34,31	+ 2,34,31	Floating Debt	14,00,00	16,95,00
Loans from the Central Government.	12,84,22	9,92,93	- 2,91,29	Loans from the Central Government.	1,03,80	80,42
Total	26,84,22	26,27,24	- 56,98	Total	15,03,80	17,75,42
<i>Loans and Advances by State Governments—</i>		<i>Loans and Advances by State Governments—</i>				
Recoveries of Loans and Advances.	54,11	84,46	+ 30,35	Loans and Advances	2,73,24	4,76,32
Total	54,11	84,46	+ 30,35	Total	2,73,24	4,76,32
Total—Consolidated Fund	61,28,19	61,37,66	+ 9,47	Total—Consolidated Fund	67,91,03	66,72,24
						+ 2,95,00
						- 23,38
						+ 2,03,08
						- 1,18,79

SUMMARY OF THE TRANSACTIONS FOR 1950-51—*concl'd.*

Receipts.	Budget Estimates, 1950-51.	3	4	5	Budget Estimates, 1950-51.	Actuals, 1950-51.	More (+) Less (-).
1	2	3	4	5	6	7	8
PART II.—CONTINGENCY FUND.							
(3) Debt.							
Contingency Fund . . . . .	..	50,00	+50,00	Contingency Fund as per Col. 8 under Part I.—Consolidated Fund.	..	..	..
Total—Contingency Fund . . . . .	..	50,00	+50,00	Total—Contingency Fund . . . . .	..	..	..
PART III.—PUBLIC ACCOUNT.							
(3) Debt.							
<i>Unfunded Debt—</i>							
State Provident Funds	72,80	77,36	+4,56	State Provident Funds	64,90	49,23	-15,67
Total	72,80	77,36	+4,56	Total	64,90	49,23	-15,67
<i>Deposits and Advances—</i>							
West Bengal Famine Insurance Fund	12,31	16,00	+3,69	West Bengal Famine Insurance Fund	12,00	11,99	-1
Depreciation Reserve Fund— Government Presses	57	61	+4	Depreciation Reserve Fund— Government Presses	60	6	-54

Deposits of Depreciation Reserves of Commercial Concerns.	16,00	2,93	-13,07	Deposits of Depreciation Reserves of Commercial Concerns.	..	..	..
General Reserve Fund . . . . .	..	1,93,78	+1,93,78	General Reserve Fund . . . . .	..	1,09,44	+1,09,44
Other Reserve Funds	8,34	8,41	+7	Other Reserve Funds	11,58	9,69	-1,89
Deposits of Local Funds	2,66,45	3,17,84	+51,39	Deposits of Local Funds	2,67,44	3,18,06	+50,62
Civil Deposits	42,15,77	54,15,56	+11,99,79	Civil Deposits	41,53,58	52,62,96	+11,09,38
Other Accounts	95,26	88,66	-6,60	Other Accounts	95,26	18,58	-76,68
Advances not bearing interest	99,27	79,24	-20,03	Advances not bearing interest	79,84	85,87	+6,03
Suspense	32,70,00	48,26,31	+15,56,31	Suspense	32,69,50	51,56,63	+18,87,13
Total	79,83,97	1,09,49,34	+29,65,37	Total	78,89,80	1,09,73,28	+30,83,48

(4) Remittances.

Remittances.	..	61,73,61	+61,73,61	Remittances.	..	60,60,47	+60,60,47
Remittances . . . . .	..	61,73,61	+61,73,61	Remittances . . . . .	..	60,60,47	+60,60,47
Total—Public Account	80,56,77	1,72,00,31	+91,43,54	Total—Public Account	79,54,70	1,70,82,98	+91,28,28
Total—Receipts	1,41,84,96	2,33,87,97	+92,03,01	Total—Disbursements	1,47,45,73	2,37,55,22	+90,09,49
Opening Cash Balance	3,54,02	11,09,30	+7,55,28	Closing Cash Balance	-2,06,75	7,42,05	+9,48,80
GRAND TOTAL	1,45,38,98	2,44,97,27	+99,58,29	GRAND TOTAL	1,45,38,98	2,44,97,27	+99,58,29

Decrease of Cash Balance during the year..... 3,67,25.
 (See also paragraph 13 on pages 23-27 dealing with Balances.)

IMPORTANT VARIATIONS FROM THE BUDGET ESTIMATES.

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

PART I.—CONSOLIDATED FUND.

RECEIPTS.

(1).—REVENUE.

Increases.

State Excise Duties (+32,48).—Increased sale of wines and country spirits (+33,92), sale of surplus stock of opium (+13,79) and resumption of import of Beer from March, 1950 (+4,72), partly off-set by smaller sale of hemp and other narcotic drugs (—18,99).

Stamps (+34,70).—Larger sale of non-judicial stamps in connection with the numerous purchases of land and house property by immigrants from East Pakistan.

Registration (+6,40).—Due to the reason stated under Stamps.

Other Taxes and Duties (+1,29,01).—(i) Improvement of administrative machinery for the collection and for checking evasion of Sale Tax (+1,19,97), (ii) increase in the number of cinema houses and (iii) extension with effect from 1st May, 1950 of the Bengal Amusement Tax Act, 1922, to certain areas in which the Act was previously not in force (+10,10).

Grants-in-aid from the Central Government (+1,16,98).—Grants in lieu of assignment of the share of Jute Export duty to the State (+1,04,98) and to fill the revenue gap due to merger of Cooch Behar (+12,00).

Decreases.

Customs (—1,05,00).—Grant in lieu of assignment of the share of Jute Export Duty to the State adjusted under “Grants-in-aid for Central Government”.

Forest (—8,47).—Suspension of despatch of timber to Railways and other bodies against accepted contracts owing to dislocation of transport caused by flood and land slides.

Irrigation (—6,69).—Increased working expenses due to heavy silt clearance of the Damodar Canal and repairs to breaches caused by flood (—2,44) and allocation of establishment and tools and plant charges for which provision was made in the expenditure side (—4,35).

Civil Works and Miscellaneous Public Improvements (—65,56).—Less transfers from the Central Road Fund within the year owing to delay in the receipt of sanction.

Miscellaneous (—35,40).—Adjustment of the amount reimbursed by the Central Government on account of expenditure for relief and rehabilitation of displaced persons incurred by the State Government in reduction of

expenditure instead of as receipts and sale of handloom cloth produced by the displaced persons in the open market instead of through Government agency.

Extraordinary Items (—84,89).—Transfer of the grant of food procurement bonus by the Central Government to the appropriate receipt heads.

(3) DEBT.

Increases.

Floating Debt (+2,34,31).—Larger requirements of cash credit advances from the Imperial Bank of India for financing food procurement operations.

Recoveries of Loans and Advances (+30,35).—Unforecast recovery of loans advanced to displaced persons (+18,54) and larger recoveries of (i) Loans to Cultivators (+5,48) and (ii) Miscellaneous loans and advances (+5,50).

Decreases.

Loans from the Central Government (—2,91,29).—Grant of smaller amounts for (i) financing the Mayurakshi Reservoir Project (—50,00), (ii) payment of loans to displaced persons (—1,50,00) and (iii) intensive food production campaign (—73,58) and smaller requirement of loan to meet the State Government's share of the capital expenditure of the Damodar Valley Corporation (—72,46), partly off-set by the grant of loans for financing the scheme for dispersal of college students from Calcutta (+50,00) and for improvement of the Bengal Engineering College (+4,75).

EXPENDITURE.

(1) REVENUE.

Increases.

Land Revenue (+9,59).—Mainly purchase of a zemindari estate (+3,00), repairs to roads and bridges in the Khasmahal area damaged by land slides (+1,00), improvements in the Khasmahals of a merged State (+68), publication and printing of settlement records of rights and maps of a certain area (+2,02), additional cost of new set-up (+1,50), acquisition of land for a Survey School (+93) and training of officers in survey and settlement (+30).

Debt Services (+14,07).—Change in the classification of interest on loans taken from the Central Government for the Damodar Valley Project originally provided under "51-A.—Interest on Multi-purpose River Schemes".

Miscellaneous (+2,79,57).—Increased expenditure on relief and rehabilitation of displaced persons (+1,92,55), appropriation to the Contingency Fund of West Bengal (+50,00), increased contribution to local bodies (+2,75), increased expenditure on (i) maintenance of Secretariat buildings and cost of postage stamps (+2,02), (ii) rents of requisitioned buildings (+3,26), and (iii) Volunteer Force (+4,50), (iv) allowances to the families of *ex-Rulers* of the merged States (+1,86), (v) increased expenditure on pensions (+14,81) and (vi) larger requirements of stationery and plain paper (+3,53).

Extraordinary charges (+61,71).—Payment of a large number of Pre-partition claims in respect of compensation for lands acquired prior to the Partition and payment of ~~pre~~^{pre}-partition dues of contractors.

Capital expenditure within the Revenue Account (+4,47).—Larger payment of commuted value of pensions.

Decreases.

Civil Administration (—67,39).—This is a group head and the decrease is the net effect of decreases and increases under its components. The more important decreases occurred under “General Administration” (—27,53), “Public Health” (—11,88) and “Agriculture” (—80,88), due mainly to postponement of the general elections to the following year, certain water supply and drainage schemes not being sanctioned during the year, debits for certain works executed by the Works and Buildings Department as well as payment for certain supplies deferred till the following year and smaller expenditure on Intensive Food Production Schemes owing to the distribution of manures, steel, etc., through normal trade channel. The decrease was partly off-set by increases under “Jails and Convict Settlements” (+6,16) and “Police” (+46,73) due to rise in dietary and clothing charges of prisoners and enhancement of the rate of diet allowance of certain detenus and reinforcement of the armed police.

Civil Works and Miscellaneous Public Improvements (—60,83).—The decrease occurred under “Civil works” (—53,21) due mainly to smaller outlay on road works and lesser purchase of tools and plant and under “Interest on Capital Outlay on Multi-purpose River Schemes” (—7,62) owing to the change in the classification of interest charges on loans taken from the Central Government on account of contribution to the Damodar Valley Project to the group head “Debt services”.

(2) CAPITAL.

Decreases.

Industries (—6,94).—Smaller outlay on certain schemes of industrial development.

Multi-purpose River Schemes (—1,12,63).—Curtailement of expenditure on the Mayurakshi Reservoir Project and smaller contribution required for the Damodar Valley Corporation.

Electricity Schemes (—5,49).—Smaller outlay in connection with the North Calcutta Rural Electrification Scheme.

Other State Works (—2,44,87).—Smaller outlay on certain land development schemes and schemes for housing and rehabilitation of displaced persons.

Schemes of State Trading (—4,59,19).—Larger sale-proceeds of foodgrains and grant of subsidy by the Central Government.

Road Transport Schemes (—20,37).—A smaller number of buses being purchased during the year and payment of the cost of certain buses and spare parts, etc., deferred till the following year.

(3) DEBT.

Increases.

Floating Debt (+2,95,00).—Repayment of the cash credit advances from the Imperial Bank of India due to the reason mentioned against the corresponding item in the receipt side.

Loans and Advances (+2,03,08).—Larger demand for loans (i) to displaced persons for house-building and business purposes (+1,65,35), (ii) to cultivators owing to widespread distress caused by natural calamities (+26,89) and (iii) to Municipalities and other local bodies for ways and means purposes (+10,66).

Decreases.

Loans from the Central Government (—23,38).—Postponement of certain instalments of repayment of loan for Intensive Food Production Schemes.

PART II.—CONTINGENCY FUND.

RECEIPTS.

Contingency Fund (+50,00).—Post-budget creation of the Fund.

PART III.—PUBLIC ACCOUNT.

RECEIPTS.

Increases.

(3) DEBT.

West Bengal Famine Insurance Fund (+3,69).—Transfers from the Investment Account owing to discharge of treasury bills.

General Reserve Fund (+1,93,78).—Transactions consequent on the merger of the Cooch Behar State with the State of West Bengal.

Deposits of Local Funds (+51,39).—Mainly larger deposits under “Municipal Funds” (+12,49) and “Education Funds” (+51,34), partly offset by smaller deposits under “District Funds” (—2,86) and “Other Miscellaneous Funds” (—9,61).

Civil Deposits (+11,99,79).—Mainly larger credits under “Personal Deposits” (+10,81,31), “Revenue Deposits” (+60,41), “Public Works Deposits” (+43,43) and “Deposits of the Chairman, Calcutta Improvement Trust” (+21,50).

Suspense (+15,56,31).—Mainly under “Suspense Accounts” (+12,27,78) and “Cheques and Bills” (+3,26,82).

(4) REMITTANCES.

Remittances (+61,73,61).—The transactions under this head were not provided for in the budget.

Decreases.

(3) DEBT.

Deposits of Depreciation Reserve of Commercial Concerns (—13,07).—Delay in the compilation of the *pro forma* Trading and Profit and Loss Account of Road Transport Schemes.

Advances not bearing Interest (—20,03).—Mainly smaller recoveries of “Objection Book Advances” (—29,08) and “Permanent Advances” (+68), partly offset by larger recoveries under “Special Advances” (+9,43).

DISBURSEMENTS.

Increases.

(3) DEBT.

General Reserve Fund (+1,09,44).—Due to the reason mentioned against the corresponding item in the receipt side.

Deposits of Local Funds (+50,62).—Mainly larger withdrawals under “Education Funds” (+65,85) and “Municipal Funds” (+7,85), partly offset by smaller withdrawals under “District Funds” (—12,09) and “Other Miscellaneous Funds” (—11,96).

Civil Deposits (+11,09 38).—Mainly larger withdrawals under “Personal Deposits” (+9,45,90), “Revenue Deposits” (+84,61), “Public Works Deposits” (+30,50), “Deposits of the Calcutta Improvement Trust” (+23,11) and “Civil Courts’ Deposits” (+8,30).

Suspense (+18,87,13).—Mainly larger debits under “Other Suspense Accounts” (+15,85,34) and “Cheques and Bills” (+2,98,95).

(4) REMITTANCES.

Remittances (+60,60,47).—The transactions under this head were not provided for in the budget.

Decreases.

(3) DEBT.

State Provident Funds (—15,67).—Mainly smaller withdrawals from the General and the Indian Civil Service Provident Funds.

Other Reserve Funds (—1,89).—Smaller expenditure out of the Fund for promotion of education amongst educationally backward classes.

Other Accounts (—76,68).—Mainly smaller expenditure on the schemes financed from the Central Road Fund (—68,73) and re-adjustment of the amount debited to Cooch Behar Deposit Account in the previous year (—7,29).

REVENUE POSITION OF GOVERNMENT—GENERAL REMARKS.

6. It will be seen from the summary of transactions in paragraph 4 *ante* that the revenue receipts came to 34,25,96 against an estimate of 33,89,86 while the revenue expenditure worked up to 37,58,16 against a budget provision of 35,22,87. The net result was a revenue deficit of 3,32,20 against an estimated deficit of 1,33,01, the increase over the estimated deficit of 1,99,19 being composed of an excess of 2,35,29 in revenue expenditure and an increase of 36,10 in revenue receipts.

The increase of 36,10 in revenue receipts was the net effect of increases aggregating 3,42,13 under certain heads, partly counterbalanced by a total decrease of 3,06,03 under others. The bulk of the increase occurred under State Excise Duties, Stamps and Other Taxes and Duties and was due to increase in the sale of wines and country spirits, larger sale of non-judicial stamps owing to large scale purchase of properties by immigrants from East Pakistan and more effective realisation of Sales Tax.

The bulk of the decrease occurred under 'Civil Works' and 'Miscellaneous Public Improvements' and 'Miscellaneous' due to less transfers from the Central Road Fund owing to delay in the receipt of sanction to certain schemes and contribution by the Central Government towards expenditure in connection with the displaced persons being adjusted as reduction of expenditure instead of as receipts.

On the expenditure side the bulk of the excess occurred under 'Miscellaneous' (2,79,57) due to increased expenditure on relief and rehabilitation of displaced persons. The excess was partly set-off by savings mainly under 'Civil Works' and 'Miscellaneous Public Improvements' (60,83) due to smaller outlay on road works and lesser purchase of tools and plant.

No new tax was levied during the year. The Bengal Amusement Tax Act, 1922 was, however, extended with effect from the 1st May, 1950 to certain areas in the districts in which the Act was not previously in force.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

Progressive Capital Outlay to the end of the year.

7. The following table shows a progressive account of the capital expenditure outside the revenue account of the Government of West Bengal up to the end of 1950-51 :—

Nature of Expenditure.	Expenditure up to 1949-50.	Expenditure* during 1950-51.	Total.
1	2	3	4
65.—Capital Outlay on Forest	13	..	13
68.—Construction of Irrigation, etc., Works	2,50,34	5	2,50,39,
71.—Capital Outlay on Schemes of Agricultural Improvement and Research.	11,82	40	12,22
72.—Capital Outlay on Industrial Development	(a)17,35	3,46	20,81
80-A.—Capital Outlay on Multi-purpose River Schemes.	4,49,66	5,48,37	9,98,03
81.—Capital Outlay on Civil Works outside the Revenue Account.	3,79,89	2,75,23	6,55,12
81-A.—Capital Outlay on Electricity Schemes	(a)30,46	18,51	48,97
82.—Capital Outlay on Other State Works outside the Revenue Account.	95,17	61,25	1,56,42
82-B.—Capital Outlay on Road Transport Schemes outside the Revenue Account.	66,26	54,63	1,20,89
83.—Payments of commuted value of pensions	4,73	..	4,73
85-A.—Capital Outlay on State Schemes of Government Trading.	1,45,34	—2,99,56	—1,54,22
Total	14,51,15	6,62,34	21,13,49

* Met from the Consolidated Fund.

(a) Progressive expenditure to end of 1949-50 has been ~~revised~~ *revised*

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

68.—*Construction of Irrigation, etc., Works.*—The expenditure represents the outlay on irrigation projects detailed in Account No. 7 on page 84.

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

72.—*Capital Outlay on Industrial Development.*—The cost of productive schemes for the development of Industries has been taken to this capital head. The main schemes are (1) Opening of Industrial centres in villages, (2) Exploitation of coastal and estuarine fisheries and provision of fishing fleet, (3) Organisation of Silk Reelers' Co-operatives and (4) Development of Salt Production.

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

81.—*Capital Outlay on Civil Works outside the Revenue Account.*—The expenditure shown under this head represents the outlay for (1) Legislative Council Chamber, (2) Calcutta Police Housing Scheme, (3) Willingdon Bridge Roadway, (4) Reconstruction of and repairs to Government property damaged by the earthquake of 1934 and (5) Development of State Roads.

81-A.—*Capital Outlay on Electricity Schemes.*—The expenditure represents Outlay in connection with the Electrification of Semi-rural Areas.

82.—*Capital Outlay on Other Provincial Works outside the Revenue Account.*—The expenditure represents the outlay on (1) Kanchrapara Area Development Scheme, (2) Housing Scheme of bustee-dwellers and displaced persons, (3) Survey of an Underground Railway in Calcutta and (4) Tollygunge Land Development Scheme.

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

83.—*Payments of Commuted Value of Pensions.*—The amount represents the West Bengal Government's share of the expenditure incurred for the purpose by the Government of Undivided Bengal out of loan funds.

85-A.—*Capital Outlay on State Schemes of Government Trading.*—The amount represents the transactions in connection with the procurement of rice and other foodgrains.

Financial Results of Irrigation Works.

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

Names of Projects.	Direct Capital Outlay.		Revenue receipts during 1950-51.		Net revenue excluding interest.		Net profit or loss after meeting interest.				
	During 1950-51.*	To end of 1950-51.	Direct revenues (Public Works Receipts).	Portion of land revenue due to works.	Total revenue receipts.	Direct working expenses during 1950-51.*	Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent. on Capital Outlay to end of the year.	Interest on capital.*	Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent. on Capital Outlay to end of the year.
1	2	3	4	5	6	7	8	9	10	11	12
A.—IRRIGATION WORKS.											
<i>Unproductive.</i>											
Midnapore Canal	83,07	1,15	..	1,15	7,43	-6,28	7.6	3,32	-9,60	11.6	
Bakreswar Irrigation Scheme	7,01	18	..	18	21	- 3	.4	28	-31	4.4	
Damodar Canal Project	5 1,29,49	8,15	..	8,15	8,29	-14	.1	5,18	-5,32	4.1	
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.											
<i>Unproductive.</i>											
Hijli Tidal Canal	25,51	40	..	40	1,09	-60	2.7	1,02	-1,71	6.7	
Calcutta and Eastern Canals	21,82	2,72	..	2,72	6,61	-3,89	17.8	87	-4,76	21.8	
Sundarbans Steamer Route	7,53	46	..	46	7	+30	5.2	80	+9	1.2	
Dredging " Bidyadhari "	(a)7,96	..	..	..	..	..	..	32	-32	4.0
Dredger " Burdwan "	13,63	..	..	..	23	-23	1.7	55	-78	5.7
Total	5 2,96,02	13,06	..	13,06	23,93	-10,87	3.7	11,84	-22,71	7.7	

* Met from the Consolidated Fund.

(a) Excludes 3,00 met from contributions. The percentage of net loss in the year was 7.7 on the Capital Outlay to end of the year.

ca

9. Works in the Irrigation Department are classified as 'Productive' or 'Unproductive' according as the net revenue (gross revenue less working expenses) derived from each work on the expiry of ten years from the date of closure of the construction estimate covers or does not cover the prescribed annual interest charges on the capital invested. The rate of interest prescribed was 4 per cent. for work sanctioned before the 1st April, 1919, 5 per cent. for those sanctioned between the 1st April, 1919 and the 1st August, 1921, 6 per cent. for those sanctioned between the 2nd August, 1921 to the 31st March, 1941 and 4 per cent. for those sanctioned on or after the 1st April, 1941. With effect from the 1st April, 1949 the Government of India have fixed $3\frac{3}{4}$ per cent. as the productivity test rate in regard to all projects financed by the Central Government or such of the State works in the Development plans for which loans may be asked for from the Centre. The productivity test involves certain *pro forma* adjustments which do not appear in the regular Government Accounts. If a work classed as 'Productive' fails to yield the prescribed return for three successive years, it is transferred to the 'Unproductive' class. Similarly, if a work classed as 'Unproductive' succeeds in yielding for three successive years the prescribed return, it is transferred to the 'Productive' class.

There is no productive work in the State. None of the unproductive canals were also transferred to the productive class during the year.

EXPENDITURE ON IMPORTANT CAPITAL PROJECTS UNDER CONSTRUCTION.

10. A multi-purpose river scheme, the Damodar Valley Project, was undertaken by the Damodar Valley Corporation which was set up in July, 1948 under the Damodar Valley Corporation Act, 1948. The Project is being jointly financed by the Central Government and the Governments of West Bengal and Bihar. The contribution to end of 1950-51 paid by the Government of West Bengal was 6,90,58.

The Mayurakshi Reservoir Project which was classified as a productive irrigation scheme under the major head "68.—Construction of Irrigation, etc., Works" since its operation from 1945-46 had been reclassified as a multi-purpose river scheme under the major head '80-A' with effect from the year 1949-50. The expenditure on the scheme to end of 1950-51 amounted to 3,07,45.

COMMITMENTS.

11. The appendix at the end of this compilation gives a statement showing the extent to which the Government of West Bengal was committed at the end of 1950-51 in respect of sanctioned schemes debitable both to revenue and capital estimated in each case to cost Rs. 1 lakh or more. It would appear from the statement that Government stands committed at the end of the year to the extent of Rs. 1,76.38 lakhs in respect of schemes debitable to revenue account and to the extent of .27 lakh in respect of those which are debitable outside the revenue account.

DEBT POSITION—GENERAL STATEMENT.

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

Nature of Debt.	Amount of Debt.		Difference (+) or (-).
	On 1st April, 1950.	On 31st March, 1951.	
1	2	3	4
Floating Debt	37,54	—23,15	—60,69
Loans from the Central Government	13,53,40	22,65,91	+9,12,51
Unfunded Debt	(a)3,73,40	4,01,53	+28,13
Gross Total—Rupee Debt	17,64,34	26,44,29	+8,79,95
Deduct—Outstanding loans and advances made by Government.	(b)6,00,03	9,91,89	—3,91,86
Net Debt	11,64,31	16,52,40	+4,88,09

(a) Differs from the closing balance of the previous year by (—) 3,68 due to corrections since made.

(b) Differs from the closing balance of the previous year by (+) 1,95 (19 due to correction of balance since made and 1,76 due to inclusion of the balance of the merged State of Cooch Behar).

The above statement will show that there was an increase of 4,88,09 in the net liability of Government on account of the various classes of debts at the end of the year. Details are furnished below :—

(i) *Floating Debt*.—This consists of cash credit advances taken from the Imperial Bank of India in connection with the procurement operations.

(ii) *Loans from the Central Government*.—This includes 1,95,04 on account of the West Bengal Government's share of the total amount of loan outstanding against Undivided Bengal at the time of Partition as per details given below :—

1. Civil Defence Expenditure	62,21
2. Grow More Food Schemes	6,89
3. Development Projects	55,36
4. Ways and Means Advances	70,40
5. Erection of Silk Filatures	18
Total	1,95,04

Except the loan of Rs. 18 thousand for erection of silk filatures which is recoverable from the parties concerned, the rate of interest and the terms of repayment in respect of the balances of other loans are still under the consideration of the Union Government.

Besides the above, the following loans were taken by the State Government, the purposes and the conditions of repayment of which have been mentioned in the table below :—

Date of the loan.	Purpose.	Amount.	Rate of interest.	Conditions of repayment.
1	2	3	4	5
(1) 15th October, 1947.	To cover the deficit balance of the State after Partition.	2,50,00	2 per cent.	The loan was completely repayable with interest in 1948-49. The question of its repayment is still under correspondence between the State Government and the Union Government.
(2) 31st March, 1948.	For financing Development Projects.	40,00	2½ "	Completely repayable by 31st March, 1958. Interest is payable on the 30th September and 31st March each year.
(3) 15th January, 1949.	For payment of contribution to the Damodar Valley Corporation.	91,16	3½ "	Repayable in one instalment on the 15th January, 1959. Interest is payable half-yearly on the 30th September and 31st March.
(4) 25th May, 1949.	Do. . .	61,00	3½ "	Repayable in one instalment on the 24th May, 1959. Interest is payable half-yearly on the 30th September and the 31st March.
(5) 18th October, 1949.	Do. . .	22,50	3½ "	Repayable in one instalment on the 18th October, 1959. Interest is payable half-yearly on the 30th September and 31st March.
(6) 23rd December, 1949.	Do. . .	88,00	3½ "	Repayable in one instalment on the 23rd December, 1959. Interest is payable half-yearly on the 30th September and 31st March.
(7) 11th March, 1950.	Do. . .	39,37	3½ "	Repayable in one instalment on the 11th March, 1960. Interest is payable half-yearly on the 30th September and 31st March.
(8) 20th April, 1950	Do. . .	1,05,21	3½ "	Repayable in one instalment on the 20th April, 1960. Interest is payable half-yearly on the 30th September and 31st March.
(9) 28th July, 1950.	Do. . .	83,29	3½ "	Repayable in one instalment on the 28th July, 1960. Interest is payable half-yearly on the 30th September and 31st March.

Date of the loan.	Purpose.	Amount.	Rate of interest.	Conditions of repayment.
1	2	3	4	5
(10) 3rd January, 1951.	For payment of contribution to the Damodar Valley Corporation.	57,24	3½ per cent.	Repayable in one instalment on the 3rd January, 1991. Interest is payable half-yearly on the 30th September and 31st March.
(11) 29th January, 1951.	Do. . .	57,24	3½ ..	Repayable in one instalment on the 30th January, 1991. Interest is payable half-yearly on the 30th September and 31st March.
(12) 28th March, 1951.	Do. . .	14,16	3½ ..	Repayable in one instalment on the 28th March, 1991. Interest is payable half-yearly on the 30th September and 31st March.
(13) 31st March, 1951.	Share of expenditure of the Damodar Valley Corporation incurred during 1950-51 by the India Supply Mission against loan granted by the International Bank.	71,40	..	Terms of repayment and rate of interest have not yet been settled.
(14) 31st March, 1949.	For financing Development Projects.	99,91	2½ per cent.	Repayable in one instalment on the 31st March, 1959. Interest is payable half-yearly on the 30th September and 31st March each year.
(15) 16th June, 1949.	For rehabilitation of displaced persons from East Pakistan.	10,00	}	.. Terms of repayment and rate of interest have not yet been settled.
(16) 13th January, 1950.	Do. . .	90,00		
(17) 1st March, 1950.	Do. . .	1,80,00		
(18) 31st March, 1950.	For meeting the State Government's expenditure on Mayurakshi Project.	86,00	3 per cent.	Repayable in one instalment on the 31st March, 1960. Interest is payable half-yearly on the 30th September and 31st March.
(19) 31st March, 1951.	Do. . .	1,50,00	3½ ..	Repayable in one instalment on the 31st March, 1961. Interest is payable half-yearly on the 30th September and 31st March.

Date of the loan.	Purpose.	Amount.	Rate of interest.	Conditions of repayment.
1	2	3	4	5
(20) 1st March, 1950.	For financing the scheme for dispersal of College students from Calcutta.	20,00	..	Terms of repayment and rate of interest not yet settled.
(21) 16th August, 1950.	Do. . .	20,00	3½ per cent.	Repayable within a period of 20 years in annual equated instalments of principal and interest after the expiry of 3 years during which simple interest being chargeable.
(22) 25th January, 1951.	Do. . .	30,00	3½ "	Do.
(23) 21st March, 1951.	Loan for Intensive Food Production Schemes.	49,64	3½ "	Repayable in one instalment on the 21st March, 1961. Interest is payable annually on the 21st March.
(24) 6th March, 1951.	For construction of hostels of the Sibpore Engineering College.	4,00	}	.. Interest-free loan repayable in 33 annual equated instalments commencing from 1952-53.
(25) 31st March, 1951.	Do. . .	75		
(26) 29th March, 1951.	For urban and rural loans.	2,97,00	3½ per cent.	Repayable in 5 annual equated instalments of principal and interest commencing after a period of one year.
(27) 29th March, 1951.	For housing scheme.	53,00	3½ "	Repayable in 17 annual equated instalments commencing from the 29th March, 1955.

Conditions of repayment of loans and interest have been fulfilled in respect of the loans stated above.

(iii) *Unfunded Debt.*—This comprises the provident fund balances of Government servants.

(iv) *Loans and Advances made by State Governments.*—The details of the transactions of the loans and advances made by the State Government are shown in Statement No. 5 of Part B of this compilation (page 148). The interest received by Government during the year under review in respect of such loans and advances amounted to 7,58.

The outstanding balance under the head included a sum of 8,37 on account of a loan to the District Board of 24-Parganas for the Magrahat Drainage Scheme. A part of the loan was at first considered to be irrecoverable, but Government subsequently ordered that the cess realised on behalf of the District Board should be adjusted against the outstanding loan. It was further decided to postpone till 1954-55 the question of write-off of the balance. In accordance with this decision a sum of 15 was adjusted during the year against this loan. See also paragraph 14 of Part B of this compilation.

The balance also included a sum of 5,74 on account of advances to *ex-detenus* in connection with the detenu training and setting up scheme. No adjustment was made during the year under review.

(v) *Debt Services*.—The total amount paid by Government during the year out of current revenues on account of interest charge on its debt and other obligations was as shown below :—

	Rs.
(1) Interest on Floating Debt	1,18
(2) Interest on loan taken from the Central Government	23,33
(3) Interest on State Provident Fund balances	12,76
Total	37,27

BALANCE.

13 (i) The following statement shows the actual "Ways and Means" position of the Government of West Bengal, month by month during 1950-51 :—

Month.	Opening Cash Balance.		Receipts.	Disbursements.	Closing Cash Balance.	
	In Treasuries.	In Bank.			In Treasuries.	In Bank.*
	1	2			3	4	5	6	7
April, 1950	46,43	10,62,87	14,19,88	14,97,82	79,33	9,52,03
May „	79,33	9,52,03	14,73,06	19,97,86	80,17	4,26,39
June „	80,17	4,26,39	14,80,96	14,54,19	89,79	4,43,54
July „	89,79	4,43,54	12,60,34	14,54,43	85,21	2,54,03
August „	85,21	2,54,03	19,55,20	18,82,07	1,56,59	2,55,78
September „	1,56,59	2,55,78	12,67,11	12,63,57	1,50,04	2,65,87
October „	1,50,04	2,65,87	16,34,82	14,63,94	1,81,77	4,05,02
November „	1,81,77	4,05,02	18,04,23	17,75,24	1,82,60	4,33,18
December „	1,82,60	4,33,18	12,93,51	13,41,48	1,70,63	3,97,18
January, 1951	1,70,63	3,97,18	17,98,51	24,44,44	1,94,66	-2,72,78
February „	1,94,66	-2,72,78	23,43,40	19,95,25	1,12,55	1,57,48
March „	1,12,55	1,57,48	56,56,95	51,84,93	60,95	6,81,10

* The bank balance shown in Column 7 represents the balance according to Government account.

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

(ii) The details of the cash credit advances taken from the Imperial Bank of India, their repayment and the total amount of interest paid are shown below :—

Month.	Balance on 31-3-50.	Amount taken.	Amount repaid.	Balance on 31-3-51.	Interest.
1	2	3	4	5	6
April, 1950	70,00	..	..
May	1,40,22	1,75,00	..	..
June	1,62,35	..	..	..
July	1,56,32	1,60,00	..	..
August	1,32,68	1,50,00	..	..
September	1,17,94	2,95,00	..	..
October	2,01,28	1,45,00	..	..
November	1,13,59	3,00,00	..	..
December	1,74,68	1,00,00	..	..
January, 1951	1,35,20	1,00,00	..	..
February	95,95	1,00,00	..	..
March	2,04,10	1,00,00	..	..
Total	37,54	16,34,31	16,95,00	—23,15	1,18

(iii) Cash credit advances taken during the year amounted to 16,34,31 which together with the previous balance worked out to 16,71,85. A sum of 16,95,00 was paid, leaving a sum of 23,15 at the credit of the State Government. The interest on the advances paid was 1,18.

(iv) In addition to the closing cash balance of 7,42,05 on the 31st March, 1951 shown in sub-paragraph (i), the resources of Government included some investments in easily realisable securities. A part of these investments was in respect of funds, the balances of which have been kept for specific purposes while the remainder of the investments is accounted for under the Suspense head " Cash Balance Investment Account ".

A part of the cash balance (19,97,81) was invested in short-term treasury bills issued by the Governments of Uttar Pradesh and Madras out of which treasury bills to the value of 16,98,14 were also discharged within the year leaving a balance of 2,99,67 at the end of the year. The above investment yielded a discount of 1,74 credited to the Revenue head "XX.—Interest".

The total investments (valued at purchase rates) at the beginning and end of the year were as follows :—

	1st April, 1950.	31st March, 1951.
(1) Cash Balance Investment Account, <i>vide</i> paragraph 99 of Part B of this Compilation at page 130.	45,02	3,44,69
(2) Earmarked Investments (as shown in sub-paragraph (v) below)	13,93	31,49
Total .	58,95	3,76,18

The balances of Government at the beginning and at the end of the year, therefore, stood as follows :—

	1st April, 1950.	31st March, 1951.
Cash (<i>vide</i> sub-paragraph (i))	11,09,30	7,42,05
Investments	58,95	3,76,18
Total .	11,68,25	11,18,23

The decrease of 50,02 in the balance is explained below :—

	Increase.	Decrease.
(1) Net debt outstanding (<i>vide</i> paragraph 12 <i>ante</i>)	4,88,09	..
(2) Revenue deficit . . . . .	..	3,32,20
(3) Capital Expenditure outside the Revenue Account . . . . .	..	6,62,34
(4) Contingency Fund	50,00	..
(5) Difference of receipts and disbursements under Deposit and remittance heads other than Unfunded Debt and Investments.	4,06,43	..
Total .	9,44,52	9,94,54
Net decrease .	50,02	

(v) The following statement shows in detail the earmarked balances (in cash and investments) held by Government in respect of various accounts at the beginning and at the close of the year under review. It will be seen therefrom that there was an increase of 1,78,12 during the year in the total balance :—

Name of Reserve Fund or Deposit Account.	Balance on 1st April, 1950.			Balance on 31st March, 1951.		
	Cash.	Investments.	Total.	Cash.	Investments.	Total.
	1	2	3	4	5	6	7
1. West Bengal Famine Insurance Fund.	1,08	13,93	15,01	5,09	9,94	15,03
2. Depreciation Reserve Fund—State Buses.	..	..	..	2,87	..	2,87
3. Depreciation Reserve Fund—Electricity Schemes.	..	..	..	6	..	6
4. Depreciation Reserve Fund—Government Presses.	5,32	..	5,32	5,87	..	5,87
5. Fund for promotion of education amongst educationally backward classes.	7,10	..	7,10	5,81	..	5,81
6. General Reserve Fund for Cooch Behar.	..	..	..	84,33	21,55	1,05,88
7. Subventions from Central Road Fund.	5,16	..	5,16	42,02	..	42,02
8. Deposit Account of the grant for economic development and improvement of rural areas.	42	..	42	42	..	42
9. Deposit Account of the grant made by the Indian Central Jute Committee.	21	..	21	18	..	18
10. Deposit Account of the grant made by the Indian Council of Agricultural Research.	(a)16	..	16	24	..	24
11. Deposit Account of the grant from the Indian Sugarcane Committee.	(b)94	..	94	1.14	..	1,14
12. Deposit Account of the grant from the Central Government for the Development of Handloom Industry.	44	..	44	24	..	24
13. Deposit Account of the grant from the Central Government under the Food Production Drive Bonus Scheme.	..	..	..	59,17	..	59,17
14. Deposit Account of the grant made by the Central Silk Board.	..	..	..	7	..	7
15. Deposit Account of the grant made by the Indian Central Oilseeds Committee.	..	..	..	6	..	6
16. Deposit Account of securities held by Government.	3,17	..	3,17	3,17	..	3,17
17. Cooch Behar Deposit Account .	26,18	..	26,18	..	..	..
Total .	50,18	13,93	64,11	2,10,74	31,49	2,42,23

(a) Differs from the closing balance of the previous year by —6 due to corrections since made.

(b) Differs from the closing balance of the previous year by +31 due to corrections since made.

The nature of the balances has been explained in paragraphs 32 to 40 and 72 to 81 of the report in Part B of the compilation.

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

	1st April, 1950.	31st March, 1951.
Cash	10,59,37	5,31,31
Investments	45,02	3,44,69
	<hr/>	
Total	11,04,39	8,76,00
	<hr/>	

(vi) The certificates regarding the correctness of the balances and the acceptances thereof by the authorities concerned have also been given in Part B, *vide* paragraph 2. The balances in the investment account of the Famine Insurance Fund and the Cash Balance Investment account have been accepted by the Secretary to the Government of West Bengal, Finance Department.

SUMMARY OF GENERAL FINANCIAL POSITION.

14. As explained in paragraph 6 *ante* dealing with the revenue position of the State Government there was a revenue deficit of 3,32,20 against an estimated deficit of 1,33,01. The net transactions under Capital, Debt, Deposit and Remittance heads, however, showed an increase of 2,82,18. There was, however, an increase of 2,99,67 in the balance under Investments due to a part of the surplus cash balance being invested in short-term treasury bills issued by other States. The Cash balance of the State (including investments) was also reduced from 11,68,25 to 11,18,23. The above factors show that there was a deterioration in the cash position of the State to the extent of 50,02 which was made up of deficit of 3,32,20 in the revenue account and increase of 2,82,18 in the transactions under Capital, Debt, Deposit and Remittance heads.

The debt position shows an increase in the net liability of the State from 11,64,31 to 16,52,40 the increase being mainly on account of loans aggregating 5,38,54 taken from the Central Government to meet the State Government's share of contribution to the Damodar Valley Corporation and for expenditure of the Mayurakshi Reservoir Project. A part of the previous loan amounting to 80,42 was, however, repaid during the year. There was a credit balance of 23,15 in the Cash Credit Advance Account with the Imperial Bank of India for financing food procurement operations. The balance under Unfunded Debt was 4,01,53 while under Loans and Advances granted by the State Government the balance outstanding stood at 9,91,89.

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

The net liability of the State on account of Public Debt, etc., at the close of the year was 18,02,45 as indicated in the following statement :—

ASSETS.		LIABILITIES.	
Loans and Advances by the State Government.	9,91,89	Public Debt	22,42,76
		Contingency Fund	50,00
Balance	{ Investments 3,76,18 { Cash 7,42,05	Unfunded Debt	4,01,53
		Deposits and Advances	11,39,69
		Remittances	78,59
	<hr/>		<hr/>
Total	21,10,12	Total	39,12,57
	<hr/>		<hr/>
Net Liability	18,02,45		
	<hr/>		

The net liability on 31st March, 1950 was 8,12,98. There has thus been an increase of 9,89,47 in the liability of the State in the year under report.

In addition to the liability mentioned above Government were also committed to an expenditure of 1,76,38⁶⁵ in future years in respect of certain sanctioned schemes each costing Rs. 1 lakh or more debitabie both to revenue and capital.

Against these liabilities and commitments, the State-owned assets of a capital nature in the shape of Irrigation Projects, Civil Works, Multi-purpose River Schemes, Schemes of Agricultural Improvement and Research, Industrial Development, Electricity and Road Transport, etc., in which Rs. 23,08.61 lakhs (including Rs. 70 thousand invested in shares of a Salt Company) had been invested up to the end of the year under review and also some stocks of foodgrains purchased in connection with Grain Purchase Scheme, the value of which could not be ascertained. Besides these there were various physical assets of the State, such as land, buildings, communications, etc., which have necessarily to be omitted from the review since their value cannot be properly assessed.

The details of the investment of Rs. 70,000 in the shares of a Salt Company are given below :—

- (a) Name of private company—The Bengal Salt Company.
- (b) Number and Type of shares purchased—2,800 ordinary shares of Rs. 25 each.
- (c) Purchase price and total amount invested—Rs. 70,000.
- (d) Market value of the shares on 31st March, 1951—Not quoted.
- (e) Amount of dividends declared—Nil.
- (f) Amount credited to Government Revenue after deduction of Income Tax— Nil.

A.—GENERAL FINANCE ACCOUNTS.

Part II.—Accounts.

No. 1.—PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE, 1950-51.

1	Amount in thousands of rupees.	Percentage of total revenues.	Percentage of total expenditure.
2	3	4	
REVENUE RECEIPTS—			
A.—Principal Heads of Revenue—			
IV.—Taxes on Income other than Corporation Tax.	7,02,94	20.52	18.71
VII.—Land Revenue	2,13,24	6.22	5.67
VIII.—State Excise Duties	6,19,98	18.10	16.50
IX.—Stamps	2,77,70	8.11	7.39
X.—Forest	53,68	1.57	1.43
XI.—Registration	45,03	1.31	1.20
XII.—Receipts under Motor Vehicles Acts	47,01	1.37	1.26
XIII.—Other Taxes and Duties	8,99,81	26.26	23.94
Total—Principal Heads of Revenue	28,59,39	83.46	76.09
C.—Irrigation, Navigation, Embankment and Drainage Works.	—7,47	—22	—20
E.—Debt Services	22,04	.65	.58
F.—Civil Administration	2,87,32	8.39	7.65
H.—Civil Works and Miscellaneous Public Improvements.	55,60	1.62	1.48
I.—Electricity Schemes	1,80	.05	.04
J.—Miscellaneous	77,49	2.26	2.06
L.—Contributions and Miscellaneous Adjustments between Central and State Governments.	1,17,23	3.42	3.12
M.—Extraordinary Items	12,76	.37	.34
Total—Receipts	34,25,96	100.00	91.16

No. 1.—PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE, 1950-51—*concl'd.*

— 1	Amount in thousands of rupees. 2	Percentage of total revenues. 3	Percentage of total expenditure. 4
REVENUE EXPENDITURE—			
A.—Direct Demands on the Revenue—			
4.—Taxes on Income other than Corporation Tax.	2,86	·08	·08
7.—Land Revenue	51,28	1·50	1·36
8.—State Excise Duties	33,55	·98	·89
9.—Stamps	6,35	·19	·17
10.—Forest	52,07	1·52	1·39
11.—Registration	16,05	·47	·43
12.—Charges on account of Motor Vehicles Acts.	4,50	·13	·12
13.—Other Taxes and Duties	12,85	·37	·34
Total—Direct Demands on the Revenue	1,79,51	5·24	4·78
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.	1,00,01	2·92	2·66
E.—Debt Services	19,88	·58	·53
F.—Civil Administration	19,39,19	56·60	51·60
H.—Civil Works and Miscellaneous Public Improvements.	3,20,04	9·34	8·52
I.—Electricity Schemes	1,47	·04	·04
II.—Capital Account of Electricity Schemes within the Revenue Account.	4,22	·12	·11
J.—Miscellaneous	6,71,25	19·59	17·86
JJ.—Miscellaneous Capital Account within the Revenue Account.	16,71	·49	·44
M.—Extraordinary Items	5,05,88	14·77	13·46
Total—Expenditure within the Revenue Account.	37,58,16	109·09	100·00

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

Receipts.	Actuals for 1950-51.	Disbursements.	Actuals for 1950-51.
1	2	3	4
<i>Part I.—Consolidated Fund.</i>			
	Rs.		Rs.
Ordinary revenue receipts .	34,13,20,092	Revenue expenditure .	37,37,22,096
Extraordinary receipts .	12,75,541	Capital expenditure within the Revenue Account.	20,93,565
(A) Total—Revenue receipts	34,25,95,633	(A) Total—Expenditure on Revenue Account.	37,58,15,661
		Capital expenditure out- side the Revenue Account.	6,62,34,091
Public Debt incurred .	26,27,24,386	Public Debt discharged .	17,75,42,000
Loans and Advances by State Governments	84,45,658	Loans and Advances by State Governments.	4,76,32,258
Total—Consolidated Fund	61,37,65,677	Total—Consolidated Fund	66,72,24,010
<i>Part II.—Contingency Fund.</i>			
Contingency Fund	50,00,000	Contingency Fund . . . . .	. . . . .
<i>Part III.—Public Account.</i>			
Unfunded Debt incurred .	77,36,233	Unfunded Debt discharged	49,23,003
Deposits and Advances .	1,09,49,33,638	Deposits and Advances .	1,09,73,28,346
Remittances	61,73,61,263	Remittances	60,60,46,675
Total—Public Account	1,72,00,31,134	Total—Public Account	1,70,82,98,024
Total—Receipts	2,33,87,96,811	Total—Disbursements	2,37,55,22,034
(B) (Opening) Cash Balance	11,09,30,089	(B) (Closing) Cash Balance	7,42,04,866
GRAND TOTAL	2,44,97,26,900	GRAND TOTAL	2,44,97,26,900

(A) Revenue Deficit during the year Rs. 3,32,20,028.

(B) Decrease of Cash Balance during the year Rs. 3,67,25,223.

See also paragraph 13 of the Report.

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

Actuals for 1950-51.

1	2	3	Charged.			Voted.			9	10
			4	5	6	7	8			
Heads of Revenue.	Actuals for 1950-51.	Heads of Expenditure.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	GRAND TOTAL.	
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
A.—Principal Heads of Revenue—		A.—Direct Demands on the Revenue—								
IV.—Taxes on Income other than Corporation Tax.	7,02,94,060	4.—Taxes on Income other than Corporation Tax.	..	..	..	2,85,799	..	2,85,799	2,85,799
VII.—Land Revenue . . .	2,13,24,380	7.—Land Revenue . . .	..	..	..	51,28,115	..	51,28,115	51,28,115
VIII.—State Excise Duties . . .	6,19,97,869	8.—State Excise Duties . . .	..	..	..	33,54,534	..	33,54,534	33,54,534
IX.—Stamps	2,77,69,747	9.—Stamps . . . . .	..	..	..	6,35,000	..	6,35,000	6,35,000
X.—Forest	53,67,713	10.—Forest . . . . .	..	..	..	52,07,034	..	52,07,034	52,07,034
XI.—Registration	45,03,522	11.—Registration . . . . .	..	..	..	16,05,065	..	16,05,065	16,05,065
XII.—Receipts under Motor Vehicles Act.	47,00,686	12.—Charges on account of Motor Vehicles Act.	4,50,000	..	4,50,000	..	..	..	4,50,000
XIII.—Other Taxes and Duties	8,99,80,992	13.—Other Taxes and Duties	..	..	..	12,84,969	..	12,84,969	12,84,969
Total	28,59,89,959	Total	4,50,000	..	4,50,000	1,75,00,516	..	1,75,00,516	1,79,50,516	

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

Actuals for 1960-51.

Heads of Revenue.	Actuals for 1960-51.	Heads of Expenditure.			Charged.			Voted.			GRAND TOTAL.
		1	2	3	4	5	6	7	8	9		10
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
C.—Irrigation, Navigation, Embankment and Drainage Works.											
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—											
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—											
17.—Interest on works for which Capital Accounts are kept.		11,63,988				11,63,988					11,63,988
18.—Other Revenue Expenditure financed from ordinary Revenues.								89,16,980			89,16,980
Gross Receipts—											
Direct Receipts		13,06,144									
Deduct—Working Expenses.		—23,98,725									
Net Receipts		—10,87,581									
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—											
Direct Receipts		3,41,010									
Total		—7,46,571		Total		11,63,988		89,16,980			89,16,980
				Total		11,63,988		89,16,980			1,00,00,918

FINANCE ACCOUNTS. GOVERNMENT OF WEST BENGAL.

<p>E.—Debt Services—</p> <p>XX.—Interest</p>	<p>22,04,099</p>	<p>22.—Interest on debt and other obligations.</p>	<p>37,30,986</p>	<p>37,30,986</p>	<p>87,30,985</p>
		<i>Deduct—</i>			
		(1) Interest transferred to Commercial Departments.	-9,57,537	-9,57,537	-9,57,537
		(2) Interest on Capital advanced to Damodar Valley Corporation.	-7,41,517	-7,41,517	-7,41,517
		(3) Interest transferred to Transport Department for State Buses.	-43,720	-43,720	-43,720
		<i>Deduct—Total</i>	-17,42,774	-17,42,774	-17,42,774
<p>Total</p>	<p>22,04,099</p>	<p>Net amount met out of ordinary revenues.</p>	<p>19,88,211</p>	<p>19,88,211</p>	<p>19,88,211</p>

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

Heads of Revenue.	Actuals for 1950-51.	Actuals for 1950-51.						GRAND TOTAL.
		Charged.			Voted.			
		Heads of Expenditure.		Total.	Out of Consolli-dated Fund.	Out of Contin-gency Fund.	Total.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	2	3	4	5	6	7	8	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
F.—Civil Administration—								
XXI.—Administration of Justice.	35,75,468							
XXII.—Jails and Convict Set- tlements.	6,34,144		7,85,910		7,85,910	2,02,61,350	2,02,61,350	
XXIII.—Police	25,55,459		25,64,517		25,64,517	72,30,232	72,30,232	
XXIV.—Ports and Pilotage .	73,810					97,15,879	97,15,879	
XXV.—Education						5,29,49,294	5,29,49,294	
XXVI.—Medical						7,41,831	7,41,831	
XXVII.—Public Health . . .	4,36,931					3,81,080	3,81,080	
XXIX.—Agriculture	86,58,082					3,06,72,712	3,06,72,712	
XXX.—Veterinary	1,26,292					3,05,08,555	3,05,08,555	
XXXI.—Co-operation . . .	2,96,430				60,000	65,97,135	65,97,135	
XXXII.—Industries and Sup- plies.	55,22,026					1,80,24,701	1,80,24,701	
XXXVI.—Miscellaneous De- partments.	10,14,533					14,07,294	14,07,294	
Total	2,87,81,610				34,10,427	15,27,623	19,05,08,771	
Total	2,87,81,610	34,10,427			34,10,427	19,05,08,771	19,05,08,771	
Total	2,87,81,610	34,10,427			34,10,427	19,05,08,771	19,05,08,771	

H.—Civil Works and Miscellaneous Public Improvements—	H.—Civil Works and Public Improvements—				
XXXIX.—Civil Works	50.—Civil Works	55,59,961	11,42,509	2,99,51,315	3,10,93,824
	51-A.—Interest on Capital Outlay on Multipurpose River Schemes.		9,10,237	..	9,10,237
Total	Total	55,59,961	20,52,746	2,99,51,315	3,20,04,061
I.—Electricity Schemes—	I.—Electricity Schemes—				
XII.—Receipts from Electricity Schemes—	52-A.—Other Revenue Expenditure connected with Electricity Schemes.	11,774	..	1,46,584	1,46,584
Gross Receipts					
Deduct—Working Expenses		-3,51,630			
Total	Total	1,59,944	..	1,46,584	1,46,584
J.—Miscellaneous—	J.—Miscellaneous—				
XLIV.—Receipts in aid of Superannuation.	54.—Famine—	2,68,119			
	A.—Famine Relief	4,21,079	..	27,76,020	27,76,020
XLV.—Stationery and Printing	64-A.—Territorial and Political Pensions.	76,96,174	..	1,85,548	1,85,548
XLVI.—Miscellaneous	55.—Superannuation Allowances and Pensions.		2,03,455	1,08,86,588	1,08,86,588
XLVI-A.—Receipts from Road Transport Schemes—	56.—Stationery and Printing	47,59,595	..	40,28,295	40,28,295
Gross Receipts	57.—Miscellaneous	-63,91,105	25,08,344	4,70,34,465	4,95,42,809
Deduct—Working Expenses					
Net Receipts		-6,31,510			
Total	Total	77,48,662	27,11,799	6,44,12,911	6,71,24,710

FINANCE ACCOUNTS. GOVERNMENT OF WEST BENGAL.

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Capital Expenditure outside the Revenue Account—									
OC.—68.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	4,935	4,935	4,935	4,935		4,935
FF.—71.—Capital Outlay on Schemes of Agricultural Improvement and Research.	..	..	..	39,776	39,776	39,776	39,776		39,776
72.—Capital Outlay on Industrial Development.	..	..	..	3,46,080	3,46,080	3,46,080	3,46,080		3,46,080
HH.—80A.—Capital Outlay on Multi-purpose River Schemes.	..	..	..	5,48,37,139	5,48,37,139	5,48,37,139	5,48,37,139		5,48,37,139
81.—Capital Accounts of Civil Works outside the Revenue Accounts.	..	..	..	2,75,23,385	2,75,23,385	2,75,23,385	2,75,23,385		2,75,23,385
VI.—81A.—Capital Outlay on Electricity Schemes.	..	..	..	18,50,798	18,50,798	18,50,798	18,50,798		18,50,798
JJ.—82.—Capital Account of other State Works outside the Revenue Accounts.	..	..	..	61,25,064	61,25,064	61,25,064	61,25,064		61,25,064
82.B.—Capital Outlay on Road Transport Scheme.	..	..	..	54,68,281	54,68,281	54,68,281	54,68,281		54,68,281
85.A.—Capital Outlay on State Schemes of Government Trading.	..	..	..	-2,99,56,317	-2,99,56,317	-2,99,56,317	-2,99,56,317		-2,99,56,317
Total	..	..	..	6,62,84,091	6,62,84,091	6,62,84,091	6,62,84,091		6,62,84,091
Total—Revenue	..	..	..	1,29,16,975	1,29,16,975	1,29,16,975	1,29,16,975		1,29,16,975
Total—Expenditure	..	..	..	42,91,82,777	42,91,82,777	42,91,82,777	42,91,82,777		42,91,82,777
Total—Revenue	..	..	..	34,25,96,833	34,25,96,833	34,25,96,833	34,25,96,833		34,25,96,833
Total—Expenditure	..	..	..	42,91,82,777	42,91,82,777	42,91,82,777	42,91,82,777		42,91,82,777



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

Particulars.	Charged.			Voted.			GRAND TOTAL.
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
Expenditure on Revenue Account(a) .	Rs. 1,29,60,695	..	1,29,60,695	Rs. 37,09,91,626	..	37,09,91,626	Rs. 38,39,52,321
Expenditure outside the Revenue Account.	..	..	..	Rs. 6,62,34,091	..	6,62,34,091	Rs. 6,62,34,091
Disbursements under Public Debt, Loans and Advances, etc. (b).	Rs. 17,75,42,000	..	17,75,42,000	Rs. 4,76,32,258	..	4,76,32,258	Rs. 22,51,74,258
Total .	Rs. 19,05,02,695	..	19,05,02,695	Rs. 48,48,57,975	..	48,48,57,975	Rs. 67,53,60,670

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

	Charged.		Voted.	
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Contingency Fund.
	Rs.	Rs.	Rs.	Rs.
(a) Total Expenditure as in Account No. 3	1,29,16,975	..	1,29,16,975	..
Add—Working Expenses of Irrigation . . . . .	..	..	36,28,98,686	..
Add—Working Expenses of Electricity Schemes . . . . .	..	..	23,93,725	..
Add—Working Expenses of Road Transport Scheme	43,720	..	3,51,830	..
			53,47,385	..
			43,720	..
Total	1,29,60,695	..	1,29,60,695	..
			37,09,91,626	..
(b) N.—Public Debt—				
Floating Debt	16,95,00,000	..	16,95,00,000	..
Loans from the Central Government	80,42,000	..	80,42,000	..
R.—Loans and Advances by the State Government—				
Loans to Municipalities, Port Funds, etc. . . . .	..	..	4,73,40,183	..
Loans to Government servants . . . . .	..	..	2,92,075	..
Total	17,75,42,000	..	17,75,42,000	..
			4,76,32,258	..

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

Heads.	Actuals for 1950-51.
A.—Principal Heads of Revenue—	
Rs.	
IV.—Taxes on Income other than Corporation Tax—	
Share of net proceeds assigned to states	6,39,63,000
Taxes on Agricultural Income	64,80,531
<i>Deduct</i> —Refunds	—1,49,481
Total	7,02,94,050
VII.—Land Revenue—	
	633,050
Ordinary revenue	1,86,16,025
Sale of Government estates	11,524
Sale proceeds of waste-lands and redemption of land tax	33,664
Recoveries on account of survey and settlement charges	35,051
Rents, etc., of fisheries	2,79,061
Rates and cesses on lands	19,00,939
Recoveries of overpayments	2,274
Collection of payments for services rendered	2,84,997
Miscellaneous	2,29,667
<i>Deduct</i> —Refunds	—68,822
Total	2,13,24,380
VIII.—State Excise Duties—	
Country spirits	3,23,97,133
Country fermented liquor	51,46,441
Malt liquor	11,21,933
Wines and spirits (including medicated wines)	79,34,411
Receipts from commercial spirits (including denatured spirits and medicinal and toilet preparations).	12,77,812
Opium	1,05,76,124
Hemp and other drugs	32,11,765
Receipts from Distilleries	10,481
Fines, confiscations and miscellaneous	2,75,074
Recoveries of overpayments	13,918
Collection of payments for services rendered	2,12,662
Receipts in England	
<i>Deduct</i> —Refunds	—1,79,890
Total	6,19,97,869

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

Heads.	Actuals for 1950-51.
	Rs.
A.—Principal Heads of Revenue—<i>contd.</i>	
IX.—Stamps—	
A.—Non-Judicial—	
Sale of Stamps	1,82,26,384
Duty on impressing documents	8,09,933
Fines and penalties	9,700
Miscellaneous	2,81,966
Recoveries from other Governments for stamps supplied from State Stamps Stores.	316
<i>Deduct</i> —Refunds	—13,90,891
	<hr/>
Total—Non-Judicial .	1,79,37,408
	<hr/>
B.—Judicial—	
(i) Court fees—	
Court fees realised in stamps	94,92,250
	<hr/>
Total .	94,92,250
	<hr/>
(ii) Other receipts—	
Sale of stamps	4,11,986
Fines and penalties	3,307
<i>Deduct</i> —Refunds	—75,204
	<hr/>
Total .	3,40,089
	<hr/>
Total—Judicial .	98,32,339
	<hr/>
Total—Non-Judicial .	1,79,37,408
	<hr/>
TOTAL-STAMPS .	2,77,69,747
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No. 5.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads.	Actuals for 1950-51.
	Rs.
A.—Principal Heads of Revenue—<i>contd.</i>	
X.—Forest—	
Timber and other produce removed from the forests by Government agency.	17,28,382
Timber and other produce removed from the forests by consumers or purchasers.	31,70,845
Drift and waif wood and confiscated forest produce . . .	12,072
Miscellaneous	5,05,786
<i>Deduct</i> —Refunds	—49,372
Total	53,67,713
XI.—Registration—	
Fees for registering documents	41,42,157
Fees for copies of registered documents	1,25,651
Miscellaneous	2,52,491
<i>Deduct</i> —Refunds	—16,777
Total	45,03,522
XII.—Receipts under Motor Vehicles Act—	
Receipts under the Indian Motor Vehicles Act	8,83,621
Receipts under the State Motor Vehicles Taxation Act	35,04,641
Other receipts	3,34,522
<i>Deduct</i> —Refunds	—22,098
Total	47,00,686

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

Heads.	Actuals for 1950-51.
	Rs.
A.—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	1,05,20,170
Betting Tax—	
Totalisator	29,56,952
Bookmakers	31,48,741
Deduct—Refunds	$\begin{array}{r} 61,06,693 \\ - 33,186 \\ \hline 60,73,507 \end{array}$
Total	1,65,93,678
<hr/>	
B.—Receipts from Electricity Duties—	
Fees under the Indian Electricity Rules, 1922, and fees for the electrical inspection of cinemas.	1,08,771
Other receipts	85,13,088
Total	86,21,859
<hr/>	
D.—Other Items—	
Receipts under the Bengal Finance Act, 1939	4,150
Receipts under the Bengal Finance (Sales Tax) Act, 1941	5,19,97,405
Receipts under Motor Spirit Sales Taxation Act, 1941	95,37,380
Receipts under Bengal Raw Jute Taxation Act, 1941	$\begin{array}{r} 61,51,915 \\ 32,33,489 \\ \hline 93,85,404 \end{array}$
Deduct—Refunds	$\begin{array}{r} 61,53,8915 \\ 66,949 \\ \hline 61,47,1966 \end{array}$
Total	6,47,65,455
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GRAND TOTAL	8,99,80,99
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No. 5.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads.	Actuals for 1950-51.
	Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works—	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—	
A.—Irrigation Works—	
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Water rates	8,85,109
Sales of water	38
Other canal produce	1,546
Navigation	11,206
Rents	2,949
Fines	8,461
Recoveries of expenditure	13
Miscellaneous	38,684
<i>Deduct—Refunds</i>	—79
	<hr/>
Total	9,47,927
	<hr/>
<i>Deduct—Working Expenses—</i>	
Extensions and Improvements	69,088
Maintenance and Repairs	8,83,513
Establishment	5,97,972
Tools and Plant	42,468
Charges in England	1
	<hr/>
Total—Working Expenses	—15,93,042
	<hr/>
Net Receipts	—6,45,115
	<hr/>
Total A.—Irrigation Works	—6,45,115
	<hr/>
Carried over	—6,45,115
	<hr/>

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

Heads.	Actuals for 1950-51.
C.—Irrigation, Navigation, Embankment and Drainage Works <i>—contd.</i>	Rs.
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—<i>concl.</i>	
Brought forward	—0,45,115
B.—Navigation, Embankment and Drainage Works—	
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Plantations	47
Other canal produce	1,687
Navigation	2,59,168
Rents	4,879
Recoveries of expenditure	109
Miscellaneous	92,337
Deduct—Refunds	—10
Total	3,58,217
Deduct—Working Expenses	
Maintenance and Repairs	5,41,841
Establishment	2,32,009
Tools and Plant	26,833
Total—Working Expenses	—8,00,683
Net Receipts	—4,42,466
GRAND TOTAL	—10,87,581

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

Heads.	Actuals for 1950-51.
C.—Irrigation, Navigation, Embankment and Drainage Works—<i>concl.</i>	Rs.
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—	
A.—Irrigation Works—	
Direct Receipts—	
Water rates	3,176
Fines	48
Miscellaneous	3,672
Total—A.—Irrigation Works .	6,896
B.—Navigation, Embankment and Drainage Works—	
Direct Receipts—	
Plantations	51
Other canal produce	925
Water-power	100
Navigation	48,120
Rents	15,147
Fines	7
Recoveries of expenditure	51,026
Miscellaneous	2,18,953
<i>Deduct</i> —Refunds	—216
Total—B.—Navigation, Embankment and Drainage Works.	3,34,114
GRAND TOTAL .	3,41,010
E.—Debt Services—	
XX.—Interest—	
Interest on loans and advances by the State Governments.	7,57,869
Interest realised on investment of cash balances	1,74,492
Interest on arrears of Revenue	1,34,303
Interest on Irrigation Capital Outlay incurred before 1st April 1937.	11,36,688
Miscellaneous	789
<i>Deduct</i> —Refunds	—42
Total .	22,04,099

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

Heads.	Actuals for 1950-51.
F.—Civil Administration—	Rs.
XXI.—Administration of Justice—	
Sale-proceeds of unclaimed and escheated property	1,24,107
Court-fees realised in cash	20,408
General fees, fines and forfeitures	30,02,252
Pledership and Mukhtearship examination fees	6,047
Receipts of the Official Assignee	1,19,391
Receipts of the Official Receiver, Calcutta	1,59,175
Miscellaneous fees and fines	2,13,285
Miscellaneous	1,32,936
Recoveries of overpayments	19,305
Collection of payments for services rendered	4,083
<i>Deduct</i> —Refunds	—2,25,520
Total	35,75,469
XXII.—Jails and Convict Settlements—	
Jails	1,85,687
Jail manufactures	4,48,334
Recoveries of overpayments	258
<i>Deduct</i> —Refunds	—135
Total	6,34,144
XXIII.—Police—	
Police supplied to railways	1,489
Police supplied to public departments, private companies and persons.	65,374
Receipts and recoveries on account of Presidency Police	17,33,725
Cash receipts under the Arms Act	1,06,112
Fees, fines and forfeitures	11,545
Recoveries of overpayments	38,431
Collection of payments for services rendered	1,87,819
Miscellaneous	4,30,860
<i>Deduct</i> —Refunds	—19,897
Total	25,55,458

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

Heads.	Actuals for 1950-51.
F.—Civil Administration—<i>contd.</i>	
Rs.	
 XXIV.—Ports and Pilotage—	
B.—Other Ports—	
Registration and other fees	3,746
Miscellaneous	70,160
<i>Deduct—Refunds</i>	—96
Total .	73,810
 XXVI.—Education—	
A.—University—	
Fees, Government Arts Colleges	5,04,790
Fees, Government Professional Colleges	1,52,973
 B.—Secondary—	
Fees, Government Secondary Schools	6,76,574
 D.—Special—	
Fees and other receipts, Government Special Schools	27,884
 E.—General—	
Contributions	6,610
Income from endowments	1,909
Recoveries of overpayments	27,574
Collection of payments for services rendered	49,609
Miscellaneous	5,96,533
Receipts in England	1,587
<i>Deduct—Refunds</i>	—34,592
Total .	20,11,431

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

Heads.	Actuals for 1950-51.
F.—Civil Administration—<i>contd.</i>	
Rs.	
XXVII.—Medical—	
Medical School and College fees	4,42,471
Hospital receipts	6,85,710
Mental Hospital receipts	3,393
Sale of medicines	73,627
Contributions	16,18,171
Income from endowments	45
Recoveries of overpayments	24,097
Collection of payments for services rendered	1,52,812
Miscellaneous	3,80,652
Receipts on account of Provincialisation of Sadar and Sub-Divisional Hospitals.	5,09,824
Receipts in England	2,693
<i>Deduct</i> —Refunds	—66,491
Total	38,27,004
XXVIII.—Public Health—	
Sale-proceeds of sera and vaccines, etc.	1,65,453
Contributions	78,351
Recoveries of overpayments	31,793
Collection of payments for services rendered	41,250
Miscellaneous	1,20,642
<i>Deduct</i> —Refunds	—558
Total	4,36,931

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

Heads.	Actuals for 1950-51.
	Rs.
F.—Civil Administration—<i>contd.</i>	
XXIX.—Agriculture—	
Agricultural receipts	86,38,671
Recoveries of overpayments	37,367
<i>Deduct</i> —Refunds	—17,956
	<hr/>
Total	86,58,082
	<hr/>
XXX.—Veterinary—	
Veterinary College and School fees	50,000
Other receipts	60,439
Collection of payments for services rendered	17,511
<i>Deduct</i> —Refunds	—1,658
	<hr/>
Total	1,26,292
	<hr/>
XXXI.—Co-operation—	
Audit fees	2,34,621
Miscellaneous receipts	62,549
<i>Deduct</i> —Refunds	—740
	<hr/>
Total	2,96,430
	<hr/>
XXXII.—Industries and Supplies—	
Industries	3,85,114
Cinchona plantations	49,15,270
Recoveries of overpayments	1,114
	<hr/>
Carried over	53,01,498
	<hr/>

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

Heads.	Actuals for 1950-51.
F.—Civil Administration—<i>concl.</i>	
	Rs.
XXXII.—Industries and Supplies—<i>concl.</i>	
Brought forward	53,01,498
Collection of payments for services rendered	36,590
Rehabilitation Programme	3,539
Fisheries	1,77,560
Receipts in England	4,052
<i>Deduct</i> —Refunds	—1,213
	<hr/>
Total	55,22,026
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XXXVI.—Miscellaneous Departments—	
<i>Labour and Emigration—</i>	
Fees for the registration of Trade Unions	1,420
<i>Miscellaneous—</i>	
Examination fees	31,251
Fees for the inspection of steam boilers	1,70,879
Administration of Indian Partnership Act, 1932	5,570
Miscellaneous	8,27,489
<i>Deduct</i> —Refunds	—22,076
	<hr/>
Total	10,14,533
	<hr/>
H.—Civil Works and Miscellaneous Public Improvements—	
XXXIX.—Civil Works—	
Rents	4,88,770
Ferry Receipts	95,097
Tolls on Roads	1,74,242
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Carried over	7,58,109
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No. 5.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—*contd.*

Heads.	Actuals for 1950-51.
H.—Civil Works and Miscellaneous Public Improvements—<i>concl.</i>	
Rs.	
XXXIX.—Civil Works—<i>concl.</i>	
Brought forward	7,58,109
Recoveries of expenditure	2,27,675
Transfer from Central Road Fund	23,41,772
Miscellaneous	22,33,037
<i>Deduct</i> —Refunds	—632
Total	<u>55,59,961</u>
I.—Electricity Schemes—	
XLI.—Receipts from Electricity Schemes—	
I.—Barrackpore Electric Supply Scheme—	
Gross Receipts	2,89,957
<i>Deduct</i> —Working Expenses	—1,67,119
Net Receipts	<u>1,22,838</u>
II.—Cooch Behar Electric Supply Scheme—	
Gross Receipts	1,44,995
<i>Deduct</i> —Working Expenses	—1,84,711
Net Receipts	<u>—39,716</u>
III.—North Calcutta Rural Electrification Scheme—	
Gross Receipts	76,822
<i>Deduct</i> —Working Expenses . . . . .	..
Net Receipts	<u>76,822</u>
Total	<u>1,59,944</u>
J.—Miscellaneous—	
XLIV.—Receipts in aid of Superannuation—	
Contributions for pensions and gratuities	2,37,115
Miscellaneous	26,225
Receipts in England	31
<i>Deduct</i> —Refunds	—252
Total	<u>2,63,119</u>

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

Heads.	Actuals for 1950-51.
	Rs.
J.—Miscellaneous—<i>contd.</i>	
XLV.—Stationery and Printing—	
Stationery receipts	11,188
Sale of plain paper used with stamps	2,09,638
Sale of gazettes and other Government publications	77,450
Other press receipts	1,22,135
Receipts in England	668
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Total	4,21,079
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 XLVI.—Miscellaneous—	
Unclaimed deposits	24,27,237
Sale of old stores and materials	48,254
Sales of lands and houses, etc.	50
Fees for Government audit	39,918
Rents, Rates and Taxes	34,576
Other fees, fines and forfeitures	2,982
Gain by exchange on local transactions	—1
Receipts on account of displaced persons	14,47,120
Recoveries of overpayments	60,816
Collection of payments for services rendered	11,03,625
Net gain by exchange on Remittance transactions	377
Miscellaneous	26,19,881
Receipts in England	25,378
Loss or gain by exchange	602
Deduct—Refunds	—1,14,641
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Total	76,96,174
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No. 5.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—concl'd.

Heads.	Actuals for 1950-51.
	Rs.
J.—Miscellaneous—concl'd.	
XLVI-A.—Receipts from Road Transport Scheme—	
Gross Receipts—Receipts from Motor Transport Services	47,55,768
Receipts on account of interest on Depreciation and other Reserve Funds.	3,827
<i>Deduct—Working Expenses—</i>	
Direction	—3,15,529
Operation { Voted	—50,31,856
{ Charged	—43,720
Net Receipts	<u>—6,31,510</u>
L.—Contributions and Miscellaneous Adjustments between Central and State Governments—	
XLIX.—Grants-in-aid from Central Government	1,16,97,580
Total	<u>1,16,97,580</u>
L.—Miscellaneous Adjustments Between Central and State Governments.	25,648
Total	<u>25,648</u>
M.—Extraordinary Items—	
LI.—Extraordinary Receipts—	
Sale of other Government Assets	58,135
Other items	26,19,756
<i>Deduct—Refunds</i>	—14,03,132
Total	<u>12,74,759</u>
EII.C.—Prepartition Receipts	782
Total	<u>782</u>

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

Expenditure for 1950-51.										
Heda.	Charged.			Voted.			Grand Total.			
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.				
1	2	3	4	5	6	7	8			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
A.—Direct Demands on the Revenue—										
4.—Taxes on Income other than Corporation Tax—										
Collection of Agricultural Income tax	2,85,799	..	2,85,799	2,85,799			
Total	2,85,799	..	2,85,799	2,85,799			
7.—Land Revenue—										
Charges of administration	15,69,128	..	15,69,128	15,69,128			
Management of Government estates	23,49,766	..	23,49,766	23,49,766			
Survey, Settlement and Record Operations	8,75,100	..	8,75,100	8,75,100			
Land Records	62,475	..	62,475	62,475			
Assignments and Compensation	59,393	..	59,393	59,393			
Special Development Programme	2,01,583	..	2,01,583	2,01,583			
Charges in England	10,670	..	10,670	10,670			
Total	51,28,115	..	51,28,115	51,28,115			

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

Expenditure for 1950-51.									
Heads.	Charged.			Voted.			Grand Total.		
	Out of Consol- dated Fund.	Out of Consol- dated Fund.	Total.	Out of Consol- dated Fund.	Out of Consol- dated Fund.	Total.			
1	2	3	4	5	6	7	8		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
A.—Direct Demands on the Revenue—<i>concid</i>									
S.—State Excise Duties—									
Superintendence	5,32,335	..	5,32,335	5,32,335		
District Executive Establishment	22,69,504	..	22,69,504	22,69,504		
Cost of opium supplied to State Excise Department.	4,08,185	..	4,08,185	4,08,185		
Purchase of Ganja and other Drugs	23,781	..	23,781	23,781		
Compensations	1,15,340	..	1,15,340	1,15,340		
Works	5,389	..	5,389	5,389		
Total	33,54,534	..	33,54,534	33,54,534		
B.—Stamps—									
A.—Non-Judicial—									
Superintendence	56,944	..	56,944	56,944		
Charges for the sale of stamps	3,20,000	..	3,20,000	3,20,000		
Cost of stamps supplied from Central Stamp Stores.	85,316	..	85,316	85,316		
B.—Judicial—									
Superintendence	28,342	..	28,342	28,342		
Charges for the sale of stamps	53,479	..	53,479	53,479		
Cost of stamps supplied from Central Stamp Stores.	90,919	..	90,919	90,919		
Total	6,35,000	..	6,35,000	6,35,000		

10.—Forest—									
Conservancy and Works	..	..	25,75,699	..	..	25,75,699	25,75,699	..	..
Establishment	..	..	17,31,097	..	..	17,31,097	17,31,097	..	..
Special Development Programme	..	..	8,95,543	..	..	8,95,543	8,95,543	..	..
Charges in England	..	..	4,695	..	..	4,695	4,695	..	..
Total	..	..	52,07,084	..	..	52,07,084	52,07,084	..	..
11.—Registration—									
Superintendence	..	..	89,159	..	..	89,159	89,159	..	..
District Charges	..	..	15,15,906	..	..	15,15,906	15,15,906	..	..
Total	..	..	16,05,065	..	..	16,05,065	16,05,065	..	..
12.—Charges on account of Motor Vehicles Act—									
Compensations to local bodies, etc.	..	4,50,000	..	..	..	4,50,000	..	..	4,50,000
Total	..	4,50,000	..	..	..	4,50,000	..	..	4,50,000
13.—Other Taxes and Duties—									
Collection charges—									
Entertainment Tax	..	..	51,946	..	..	51,946	51,946	..	51,946
Betting Tax	..	..	10,000	..	..	10,000	10,000	..	10,000
Tax under the Bengal Finance (Sales Tax) Act, 1941.	..	..	10,78,576	..	..	10,78,576	10,78,576	..	10,78,576
Tax under the Bengal Finance Act, 1939	..	..	833	..	..	833	833	..	833
Charges under the Electricity Act	..	..	1,43,311	..	..	1,43,311	1,43,311	..	1,43,311
Works	..	..	5,303	..	..	5,303	5,303	..	5,303
Total	..	..	12,84,969	..	..	12,84,969	12,84,969	..	12,84,969

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

Expenditure for 1950-51.									
Heads.	Charged.			Voted.			Grand Total.		
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.			
1	2	3	4	5	6	7	8		
C.—Revenue Account of Irrigation, Navigation, Em- bankment and Drainage Works—									
17.—Interest on Works for which Capital Accounts are kept—									
Irrigation Works	8,78,212	..	8,78,212	..	..	..	8,78,212
Navigation, Embankment and Drainage Works.	3,05,776	..	3,05,776	..	..	..	3,05,776
Total	11,83,988	..	11,83,988	..	..	..	11,83,988
18.—Other Revenue Expenditure financed from ordinary Revenue—									
A.—Irrigation Works—									
(1) Works for which no Capital Accounts are kept—									
Maintenance and Repairs . . . . .	..	..	..	15,751	..	15,751	15,751
Establishment . . . . .	..	..	..	3,780	..	3,780	3,780
Tools and Plant . . . . .	..	..	..	701	..	701	701
Total . . . . .	..	..	..	20,182	..	20,182	20,182

(2) Miscellaneous Expenditure—

Establishment	4,823	..	..	..	4,823	..	4,823
Tools and Plant	905	..	..	..	905	..	905
Other charges	26,044	..	..	..	26,044	..	26,044
Total	31,772	..	..	..	31,772	..	31,772
Total A.—Irrigation Works	51,954	..	..	..	51,954	..	51,954

B.—Navigation, Embankment and Drainage Works—

(1) Works for which no Capital Accounts are kept—

Works	36,29,190	..	..	..	36,29,190	..	36,29,190
Extensions and Improvements	2,313	..	..	..	2,313	..	2,313
Maintenance and Repairs	30,32,700	..	..	..	30,32,700	..	30,32,700
Establishment	17,30,162	..	..	..	17,30,162	..	17,30,162
Tools and Plant	2,78,585	..	..	..	2,78,585	..	2,78,585
Buspense	—14,718	..	..	..	—14,718	..	—14,718
Total	86,58,232	..	..	..	86,58,232	..	86,58,232

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

Expenditure for 1950-51.

Heads	Charged.		Voted.		GRAND TOTAL.		
	Out of Consol- dated Fund.	Out of Contingency Fund.	Out of Consol- dated Fund.	Out of Contingency Fund.			
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Revenue Account of Irrigation, Navigation, Embankment and Drainage Works— <i>contd.</i>							
1.—Navigation, Embankment and Drainage Works— <i>contd.</i>							
(2) Miscellaneous Expenditure—							
Establishment . . . . .	..	..	..	17,287	..	17,287	17,287
Tools and Plant . . . . .	..	..	..	3,259	..	3,259	3,259
Other charges . . . . .	..	..	..	73,698	..	73,698	73,698
Grants-in-aid . . . . .	..	..	..	12,500	..	12,500	12,500
Total . . . . .	..	..	..	1,06,744	..	1,06,744	1,06,744
Total B.—Navigation, etc. . . . .	..	..	..	87,64,976	..	87,64,976	87,64,976
Total A.—Irrigation, etc. . . . .	..	..	..	51,954	..	51,954	51,954
GRAND TOTAL . . . . .	..	..	..	88,16,980	..	88,16,980	88,16,980
E.—Debt Services—							
82.—Interest on Debt and Other Obligations—							
A.—Interest on Ordinary Debt—							
(1) Rupee Debt—							
Floating Loans—							
Cash credit advances from the Imperial Bank.	1,18,201	..	1,18,201	..	..	..	1,18,201

FINANCE ACCOUNTS. GOVERNMENT OF WEST BENGAL.

Other Items—						23,33,229			23,33,229
Interest on loans taken from the Central Government.									
8.—Interest on Unfunded Deb.									
State Provident Funds—									
Interest on General Provident Fund		11,52,118	..	..	..				11,52,118
Interest on Indian Civil Service Provident Fund.		32,968	..	..	..				32,968
Interest on Indian Civil Service (Non-European Members) Provident Fund.		18,117	..	..	..				18,117
Interest on Contributory Provident Funds		72,410	..	..	..				72,410
Interest on Workmen's Contributory Provident Fund.		115	..	..	..				115
C.—Interest on Other Obligations—									
Interest on Depreciation Reserve Fund of State Buses.		3,827	..	..	..				3,827
D.—Transfers—									
<i>Deduct—</i>									
(1) Interest transferred to Commercial Departments—									
Irrigation		9,57,537	..	..	..				9,57,537
(2) Interest on Capital advanced to Damodar Valley Corporation.		7,41,517	..	..	..				7,41,517
(3) Interest transferred to Transport Department for State Buses.		43,720	..	..	..				43,720
<i>Deduct—Total</i>		17,42,774	..	..	..				17,42,774
Total		19,89,211	..	..	..				19,89,211

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

Expenditure for 1950-51.

Heads.	Charged.			Voted.			GRAND TOTAL.
	Out of Consoli- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consoli- dated Fund.	Out of Contin- gency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Civil Administration—							
25.—General Administration—							
A.—Heads of States and Ministers—							
Emoluments of the Governor	56,100	..	56,100	..	..	..	56,100
Secretarial Staff of Governor	1,47,675	..	1,47,675	..	..	..	1,47,675
Staff and house-hold of Governor	1,66,736	..	1,66,736	..	..	..	1,66,736
Sumptuary allowance of Governor	22,500	..	22,500	..	..	..	22,500
Expenditure from Contract allowance	1,29,998	..	1,29,998	..	..	..	1,29,998
Tour Expenses	61,222	..	61,222	..	..	..	61,222
Ministers . . . . .	..	..	..	5,42,620	..	5,42,620	5,42,620
B.—State Legislatures—							
State Legislative Assembly	18,000	..	18,000	5,20,518	..	5,20,518	5,38,518
C.—Elections—							
Other Election Charges . . . . .	..	..	..	4,86,240	..	4,86,240	4,86,240

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

Expenditure for 1950-51.

Heads.	Charged.		Voted.		Total.	Total.	GRAND TOTAL
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Out of Consol- dated Fund.	Out of Contin- gency Fund.			
	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>							
27.—Administration of Justice—							
High Court	25,16,665	..	25,16,665	..	..	..	25,16,665
Law Officers . . . . .	..	..	..	6,43,033	..	..	6,43,033
Administrator General and official Trustee .	..	..	..	3,30,301	..	..	3,30,301
Sheriff and Reporter, Calcutta	32,787	..	32,787	8,948	..	..	41,735
Official Assignee . . . . .	..	..	..	98,555	..	..	98,555
Official Receiver, Calcutta . . . . .	..	..	..	1,00,445	..	..	1,00,445
Coroner's Court . . . . .	..	..	..	8,553	..	..	8,553
Presidency Magistrate's Courts . . . . .	..	..	..	5,32,878	..	..	5,32,878
Civil and Sessions Courts . . . . .	..	..	..	50,69,273	..	..	50,69,273
Courts of Small Causes . . . . .	..	..	..	3,95,655	..	..	3,95,655
Criminal Courts . . . . .	..	..	..	31,521	..	..	31,521
Peadership and Mukhtearship examination charges.	..	..	..	6,166	..	..	6,166
Charges in England	15,165	..	15,165	4,904	..	..	20,069
Total	25,64,517	..	25,64,517	72,30,232	..	..	97,94,749

28.—Jails and Convict Settlements—

Jails	92,59,146	..	92,59,146	92,59,146
Jail manufactures	4,52,522	..	4,52,522	4,52,522
Works	4,211	..	4,211	4,211
Total	97,15,879	..	97,15,879	97,15,879

29.—Police—

Presidency Police	1,84,96,245	..	1,84,96,245	1,84,96,245
Superintendence	4,94,411	..	4,94,411	4,94,411
District Executive Force	2,99,18,302	..	2,99,18,302	2,99,18,302
Police Training Schools	4,39,489	..	4,39,489	4,39,489
Special Police	8,96,164	..	8,96,164	8,96,164
Railway Police	4,68,361	..	4,68,361	4,68,361
Criminal Investigation Department	18,35,320	..	18,35,320	18,35,320
Works	3,41,242	..	3,41,242	3,41,242
Charges in England	59,760	..	59,760	59,760
Total	5,29,49,294	..	5,29,49,294	5,29,49,294

30.—Ports and Pilotage—

B.—Other Ports—				
Charges for Pooled Launches	5,60,991	..	5,60,991	5,60,991
Ports establishments	59,094	..	59,094	59,094
Miscellaneous	1,21,746	..	1,21,746	1,21,746
Total	7,41,831	..	7,41,831	7,41,831

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

Expenditure for 1950-51.									
Heads.	Charged.			Voted.			GRAND TOTAL.		
	Out of Consol- dated Fund.	Out of Condi- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Condi- gency Fund.	Total.			
1	2	3	4	5	6	7	8		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
F.—Civil Administration—<i>contd.</i>									
36.—Scientific Departments—									
Grants-in-aid and Donations to Scientific Societies and Institutes.	3,81,080	..	3,81,080	3,81,080		
Total	3,81,080	..	3,81,080	3,81,080		
37.—Education—									
A.—University—									
Grants to University	15,37,000	..	15,37,000	15,37,000		
Government Arts Colleges	24,39,568	..	24,39,568	24,39,568		
Grants to non-Government Arts Colleges	10,27,700	..	10,27,700	10,27,700		
Government Professional Colleges	2,49,937	..	2,49,937	2,49,937		
Grants to non-Government Professional Colleges.	31,989	..	31,989	31,989		
B.—Secondary—									
Government Secondary Schools	19,93,385	..	19,93,385	19,93,385		
Direct grants to non-Government Secondary Schools.	47,34,455	..	47,34,455	47,34,455		

FINANCE ACCOUNTS. GOVERNMENT OF WEST BENGAL.

C.—Primary—									
Government Primary Schools . . . . .	..	3,41,904	3,41,904	..	3,41,904	3,41,904	..	3,41,904	3,41,904
Direct grants to non-Government Primary Schools.	..	7,60,815	7,60,815	..	7,60,815	7,60,815	..	7,60,815	7,60,815
Grants to local bodies for primary education.	..	34,84,853	34,84,853	..	34,84,853	34,84,853	..	34,84,853	34,84,853
D.—Special—									
Government Special Schools . . . . .	..	9,42,802	9,42,802	..	9,42,802	9,42,802	..	9,42,802	9,42,802
Direct grants to non-Government Special Schools.	..	4,28,920	4,28,920	..	4,28,920	4,28,920	..	4,28,920	4,28,920
E.—General—									
Direction . . . . .	..	3,04,043	3,04,043	..	3,04,043	3,04,043	..	3,04,043	3,04,043
Inspection . . . . .	..	7,49,287	7,49,287	..	7,49,287	7,49,287	..	7,49,287	7,49,287
Scholarship . . . . .	..	5,05,099	5,05,099	..	5,05,099	5,05,099	..	5,05,099	5,05,099
Special Development Programme . . . . .	..	85,40,673	85,40,673	..	85,40,673	85,40,673	..	85,40,673	85,40,673
Miscellaneous . . . . .	..	17,25,507	17,25,507	..	17,25,507	17,25,507	..	17,25,507	17,25,507
Amount transferred to the Fund for promotion of education amongst educationally backward classes.	..	8,41,000	8,41,000	..	8,41,000	8,41,000	..	8,41,000	8,41,000
Expenditure from the Fund for promotion of education amongst educationally backward classes.	..	9,69,515	9,69,515	..	9,69,515	9,69,515	..	9,69,515	9,69,515
<i>Deduct</i> —Amount met from the Fund for promotion of education amongst educationally backward classes.	..	—9,69,515	—9,69,515	..	—9,69,515	—9,69,515	..	—9,69,515	—9,69,515
F.—Charges in England—									
B.—High Commissioner . . . . .	..	84,275	84,275	..	84,275	84,275	..	84,275	84,275
Total—Education		3,06,72,712	3,06,72,712	..	3,06,72,712	3,06,72,712	..	3,06,72,712	3,06,72,712

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

Heads	Expenditure for 1950-51.							
	Charged.				Voted.			
	1	2	3	4	5	6	7	8
	Out of Consolli- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consolli- dated Fund.	Out of Contin- gency Fund.	Total.	GRAND TOTAL.	
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	
F.—Civil Administration—<i>contd.</i>								
38.—Medical—								
Medical Establishment	10,98,532	..	10,98,532	10,98,532	
Hospitals and Dispensaries	60,000	..	60,000	87,25,945	..	87,25,945	87,25,945	
Grants for Medical purposes	6,22,812	..	6,22,812	6,22,812	
Medical Colleges and Schools	11,39,063	..	11,39,063	11,39,063	
Mental Hospital	8,59,308	..	8,59,308	8,59,308	
Chemical Examiner	1,31,126	..	1,31,126	1,31,126	
Provincialisation of Sadar and Sub-divisional Hospitals.	25,49,968	..	25,49,968	25,49,968	
Works	27,19,766	..	27,19,766	27,19,766	
Suspense	20,18,354	..	20,18,354	20,18,354	
Special Development Programme	99,70,885	..	99,70,885	99,70,885	
Charges in England	72,826	..	72,826	72,826	
Total	60,000	..	60,000	3,06,08,555	..	3,06,08,555	3,06,08,555	

39.—Public Health—

Public Health Establishment . . . . .	..	12,12,452	..	12,12,452	12,12,452
Grants for Public Health purposes . . . . .	..	10,99,856	..	10,99,856	10,99,856
Expenses in connection with epidemic diseases . . . . .	..	16,36,260	..	16,36,260	16,36,260
Bacteriological Laboratories . . . . .	..	2,70,871	..	2,70,871	2,70,871
Pasteur Institutes . . . . .	..	1,11,290	..	1,11,290	1,11,290
Works . . . . .	..	-5,00,443	..	-5,00,443	-5,00,443
Special Development Programme . . . . .	..	27,62,091	..	27,62,091	27,62,091
Charges in England . . . . .	..	4,758	..	4,758	4,758
Total . . . . .	..	65,97,135	..	65,97,135	65,97,135

40.—Agriculture—

Direction . . . . .	..	2,33,388	..	2,33,388	2,33,388
Superintendence . . . . .	..	41,06,798	..	41,06,798	41,06,798
Experimental Farms . . . . .	..	3,08,709	..	3,08,709	3,08,709
Agricultural Demonstration and Propaganda including public exhibitions and fairs. . . . .	..	1,03,85,597	..	1,03,85,597	1,03,85,597
Agricultural Experiments and Research . . . . .	..	8,39,137	..	8,39,137	8,39,137
Agricultural Education . . . . .	..	40,778	..	40,778	40,778
Botanical and other Public Gardens . . . . .	..	4,30,698	..	4,30,698	4,30,698
Grants-in-aid, Contributions, etc. . . . .	..	24,480	..	24,480	24,480
Agricultural Development . . . . .	..	1,01,221	..	1,01,221	1,01,221
Special Development Programme . . . . .	..	15,48,521	..	15,48,521	15,48,521
Charges in England . . . . .	..	5,374	..	5,374	5,374
Total . . . . .	..	1,80,24,701	..	1,80,24,701	1,80,24,701

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

Expenditure for 1950-51.

Heds.	Charged.			Voted.			GRAND TOTAL.
	Out of Consoli- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consoli- dated Fund.	Out of Contin- gency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>							
41.—Veterinary—							
Superintendence	1,91,204	..	1,91,204	1,91,204
Veterinary Education and Research	3,50,644	..	3,50,644	3,50,644
Subordinate establishment	2,88,604	..	2,88,604	2,88,604
Hospitals and dispensaries	5,33,283	..	5,33,283	5,33,283
Prizes	1,116	..	1,116	1,116
Works	4,196	..	4,196	4,196
Special Development Programme	38,247	..	38,247	38,247
Total	14,07,294	..	14,07,294	14,07,294
42.—Co-operation—							
Superintendence	11,88,028	..	11,88,028	11,88,028
Grants-in-aid	44,271	..	44,271	44,271
Other charges	70,146	..	70,146	70,146
Special Development Programme	2,30,178	..	2,30,178	2,30,178
Total	15,27,623	..	15,27,623	15,27,623

46.—Industries and Supplies—									
Industries . . . . .	..	..	..	..	..	27,37,452	..	27,37,452	27,37,452
Salt . . . . .	..	..	..	..	..	12,542	..	12,542	12,542
Cinchona Plantations . . . . .	..	..	..	..	..	30,10,246	..	30,10,246	30,10,246
Fisheries . . . . .	..	..	..	..	..	18,72,171	..	18,72,171	18,72,171
Works . . . . .	..	..	..	..	..	82,305	..	82,305	82,305
Special Development Programme . . . . .	..	..	..	..	..	6,38,749	..	6,38,749	6,38,749
Charges in England . . . . .	..	..	..	..	..	28,284	..	28,284	28,284
Total	..	..	..	..	..	88,81,699	..	88,81,699	88,81,699
47.—Miscellaneous Departments—									
<i>Labour and Emigration—</i>									
Inspector of Factories . . . . .	..	..	..	..	..	1,94,968	..	1,94,968	1,94,968
Labour . . . . .	..	..	..	..	..	1,80,331	..	1,80,331	1,80,331
<i>Inspection and Tests—</i>									
Inspectors of Steam Boilers . . . . .	..	..	..	..	..	1,97,112	..	1,97,112	1,97,112
<i>Statistics—</i>									
State Statistics . . . . .	..	..	..	..	..	40,306	..	40,306	40,306
<i>Miscellaneous—</i>									
Preservation and translation of ancient manuscripts.	..	..	..	..	..	6,200	..	6,200	6,200
Administration of Indian Partnership Act, 1932	..	..	..	..	..	9,382	..	9,382	9,382
Administration of Bengal Money Lenders Act, 1940.	..	..	..	..	..	13,057	..	13,057	13,057
Controller of Rents . . . . .	..	..	..	..	..	2,47,782	..	2,47,782	2,47,782
Miscellaneous . . . . .	..	..	..	..	..	10,23,554	..	10,23,554	10,23,554
Works . . . . .	..	..	..	..	..	21,003	..	21,003	21,003
Special Development Programme . . . . .	..	..	..	..	..	1,70,211	..	1,70,211	1,70,211
Charges in England . . . . .	..	..	..	..	..	5,480	..	5,480	5,480
Total	..	..	..	..	..	21,09,386	..	21,09,386	21,09,386

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

Expenditure for 1950-51.

Heads.	Charged.		Voted.		Total.	Out of Contingency Fund.	Out of Contingency Fund.	Total.	GRAND TOTAL.
	Out of Consolidated Fund.	Out of Contingency Fund.	Out of Consolidated Fund.	Out of Contingency Fund.					
1	2	3	4	5	6	7	8	9	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
H.—Civil Works and Miscellaneous Public Improvements—									
50.—Civil Works—									
Original Works—Buildings—									
Land Revenue	3,519	..	3,519	..	3,519	3,519
State Excise Duties	27,116	..	27,116	..	27,116	27,116
Registration	6,886	..	6,886	..	6,886	6,886
General Administration	15,770	..	15,770	12,42,479	..	12,42,479	..	12,42,479	12,58,249
Administration of Justice	61,807	..	61,807	..	61,807	61,807
Jails and Convict Settlements	4,37,977	..	4,37,977	..	4,37,977	4,37,977
Police	24,70,460	..	24,70,460	..	24,70,460	24,70,460
Education	8,20,810	..	8,20,810	..	8,20,810	8,20,810
Medical	1,82,388	..	1,82,388	..	1,82,388	1,82,388
Public Health	850	..	850	..	850	850
Agriculture	35,826	..	35,826	..	35,826	35,826
Veterinary	20,897	..	20,897	..	20,897	20,897
Industries and Supplies	17,811	..	17,811	..	17,811	17,811
Civil Works	1,02,960	..	1,02,960	..	1,02,960	1,02,960
Stationery and Printing	14,842	..	14,842	..	14,842	14,842

Miscellaneous Departments	..	..	18,522	..	18,522	18,522
Original Works—Communications	..	..	49,87,669	..	49,87,669	49,87,669
Original Works—Miscellaneous	..	..	78,759	..	78,759	78,759
Original Works—Special Development Programme.	..	..	56,79,940	..	56,79,940	56,79,940
Repairs—						
Buildings	..	5,91,935	55,87,779	..	55,87,779	61,29,714
Communications	..	..	78,81,886	..	78,81,886	78,81,886
Miscellaneous	..	..	10,272	..	10,272	10,272
Establishment	..	86,736	15,13,147	..	15,13,147	15,99,888
Tools and plant	..	3,636	4,01,038	..	4,01,038	4,04,874
Grants-in-aid	..	4,00,000	16,77,822	..	16,77,822	20,77,822
Surplus	..	44,432	—22,80,677	..	—22,80,677	—22,86,245
Total	..	11,42,509	2,99,51,315	..	2,99,51,315	3,10,98,524

51-A.—Interest on Capital Outlay on Multipurpose River Schemes—

Mayurakshi Reservoir Project	..	9,10,237	..	..	9,10,237
Total	..	9,10,237	..	..	9,10,237

I.—Electricity Schemes—

52-A.—Other Revenue Expenditure connected with Electricity Schemes—

Development Programme	..	..	1,46,584	..	1,46,584	1,46,584
Total	..	..	1,46,584	..	1,46,584	1,46,584

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

Heads.		Expenditure for 1950-51.							
		Charged.		Voted.		Total.		GRAND TOTAL.	
1	2	3	4	5	6	7	8		
	Out of Consoli- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consoli- dated Fund.	Out of Contin- gency Fund.	Total.	GRAND TOTAL.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
II.—Electricity Schemes—Capital Account within the Revenue Account—									
53.—Capital outlay on Electricity Schemes—									
Barrackpore Electric Supply	3,21,840	..	3,21,840	3,21,840		3,21,840
Cooch Behar Electric Supply	1,00,663	..	1,00,663	1,00,663		1,00,663
Total	4,22,503	..	4,22,503	4,22,503		4,22,503
J.—Miscellaneous—									
54.—Famine—									
A.—Famine Relief—									
Salaries and Establishment	3,32,931	..	3,32,931	3,32,931		3,32,931
Gratuitous Relief	6,12,942	..	6,12,942	6,12,942		6,12,942
Miscellaneous	1,91,154	..	1,91,154	1,91,154		1,91,154
Rehabilitation Programme	15,73,861	..	15,73,861	15,73,861		15,73,861
Works	67,632	..	67,632	67,632		67,632
Total	27,78,020	..	27,78,020	27,78,020		27,78,020
54-A.—Territorial and Political Pensions—									
Allowances to Relatives of the ex-Ruler of Cooch Behar.									
	1,85,543	..	1,85,543	1,85,543		1,85,543
Total	1,85,543	..	1,85,543	1,85,543		1,85,543

55.—Superannuation Allowances and Pensions—							
Superannuation and Retirement Allowances	1,39,999	93,16,177	..	1,39,999	93,16,177	..	94,56,176
Compassionate Allowances . . . . .	..	84,865	..	..	84,865	..	84,865
Gratuities . . . . .	..	42,018	..	..	42,018	..	42,018
Pensions for distinguished and meritorious services.	..	4,600	..	..	4,600	..	4,600
Donations to Provident Funds . . . . .	..	1,48,102	..	..	1,48,102	..	1,48,102
Allowances and gratuities to Political officers, their families and Institutions.	..	7,20,071	..	..	7,20,071	..	7,20,071
Charges in England	63,456	2,65,524	..	63,456	2,65,524	..	3,28,980
Deduct—Pensionary charges transferred to Commercial Departments.	..	-1,44,769	..	..	-1,44,769	..	-1,44,769
Total	2,03,455	1,03,86,588	..	2,03,455	1,03,86,588	..	1,05,90,043

56.—Stationery and Printing—

I.—Stationery—

Stationery supplied by other Governments . . . . .	..	12,86,000	..	..	12,86,000	..	12,86,000
Discount on plain paper used with stamps . . . . .	..	9,773	..	..	9,773	..	9,773
Purchase of plain paper used with stamps . . . . .	..	80,258	..	..	80,258	..	80,258
II.—Printing—							
Government Presses . . . . .	..	26,02,856	..	..	26,02,856	..	26,02,856
Printing at private presses . . . . .	..	20,229	..	..	20,229	..	20,229
Cost of printing work done by other Governments	..	6,516	..	..	6,516	..	6,516
Deduct—Cost of printing work done for other Governments and paying departments.	..	-170	..	..	-170	..	-170
Charges in England . . . . .	..	22,833	..	..	22,833	..	22,833
Total . . . . .	..	40,28,295	..	..	40,28,295	..	40,28,295

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

Expenditure for 1950-51.

Heads.	Charged.			Voted.			GRAND TOTAL.	
	Out of Consol- dated Fund.	Out of Contingency Fund.	Total.	Out of Consol- dated Fund.	Out of Contingency Fund.	Total.	Rs.	Rs.
1	2	3	4	5	6	7	8	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2.—Miscellaneous— <i>contd.</i>								
57.—Miscellaneous—								
Donations for charitable purposes . . . . .	..	..	..	1,57,648	..	1,57,648	1,57,648	1,57,648
Special Commissions of Enquiry . . . . .	..	..	..	74	..	74	74	74
Petty Establishments . . . . .	..	..	..	6,92,213	..	6,92,213	6,92,213	6,92,213
Irrecoverable temporary loans and advances written-off.	..	..	..	5,831	..	5,831	5,831	5,831
Rent, rates and taxes . . . . .	..	..	..	67,182	..	67,182	67,182	67,182
Contributions	25,07,466	..	25,07,466	1,12,27,436	..	1,12,27,436	1,37,34,902	1,37,34,902
Expenditure on account of State Prisoners and Detenus.	..	..	..	2,57,075	..	2,57,075	2,57,075	2,57,075
Appropriation to the Contingency Fund . . . . .	..	..	..	50,00,000	..	50,00,000	50,00,000	50,00,000
Expenditure on displaced persons . . . . .	..	..	..	2,32,70,516	..	2,32,70,516	2,32,70,516	2,32,70,516
Miscellaneous and unforeseen charges	731	..	731	39,39,400	..	39,39,400	39,40,131	39,40,131
Special Development Programme . . . . .	..	..	..	24,15,330	..	24,15,330	24,15,330	24,15,330
Charges in England . . . . .	..	..	..	65	..	65	65	65
Loss or gain by exchange	147	..	147	1,695	..	1,695	1,695	1,842
Total	25,08,344	..	25,08,344	4,70,34,465	..	4,70,34,465	4,95,42,809	4,95,42,809

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

Expenditure for 1950-51.

Heds.	Charged.			Voted.			GRAND TOTAL.
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—							
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—							
A.—Irrigation Works—							
(2) Unproductive—							
Works	4,075	..	4,075	4,075
Establishment	889	..	889	889
Tools and plant	161	..	161	161
Deduct—Receipts and Recoveries on Capital Account.	-140	..	-140	-140
Total	4,935	..	4,935	4,935
Total A.—Irrigation Works	4,935	..	4,935	4,935
Total	4,935	..	4,935	4,935
FF.—Civil Administration—Capital Account outside the Revenue Account—							
71.—Capital Outlay on Schemes of Agricultural Improvement and Research—							
Purchase of Tractors for cultivation in Cooch Behar.	39,776	..	39,776	39,776
Total	39,776	..	39,776	39,776

72.—Capital Outlay on Industrial Development—

Development Programme—										
Development of Salt Production	..	..	..	..	..	39,613	..	..	39,613	39,613
Acquisition of Land for the Establishment of a Telephone Cable Factory at Minjiam.	..	..	..	..	..	9,961	..	..	9,961	9,961
Scheme for Industrial Centres	..	..	..	..	..	78,906	..	..	78,906	78,906
Organisation of Silk Reelers' Co-operative Societies.	..	..	..	..	..	1,47,550	..	..	1,47,550	1,47,550
Investment in shares of Commercial Concerns: Bengal Salt Co.	..	..	..	..	..	70,000	..	..	70,000	70,000
Total	..	..	..	..	..	3,46,030	..	..	3,46,030	3,46,030

HE.—Capital Account of Civil Works and Miscellaneous Public Improvements outside the Revenue Account—

80-A.—Capital Outlay on Multipurpose River Schemes—										
Mayurakshi Reservoir Project	..	..	..	..	..	1,59,83,139	..	..	1,59,83,139	1,59,83,139
Damodar Valley Project—										
I.—Advances to Damodar Valley Corporation—										
Amount Advanced	..	..	..	..	..	3,88,54,000	..	..	3,88,54,000	3,88,54,000
Deficit—Government share of the capital outlay on the Damodar Valley Project.	..	..	..	..	..	—3,49,85,183	..	..	—3,49,85,183	—3,49,85,183
II.—Government share of the capital outlay on the Damodar Valley Project.										
Total	..	..	..	..	..	5,48,37,139	..	..	5,48,37,139	5,48,37,139

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*concl'd.*

Expenditure for 1950-51.

Heads.	Charged.			Voted.			GRAND TOTAL
	1	2	3	4	5	6		7
	Rs.	Out of Consoli- dated Fund.	Out of Contri- gency Fund.	Total.	Rs.	Out of Consoli- dated Fund.	Out of Contri- gency Fund.
HE.—Capital Account of Civil Works and Miscellaneous Public Improvements outside the Revenue Account— <i>concl'd.</i>							
81.—Capital Account of Civil Works outside the Revenue Account—							
Original works—Buildings	2,38,820	..	2,38,820
Establishment —Communications	2,38,820	..	2,38,820
Tools and plant	16,57,488	..	16,57,488
Suspense	24,48,878	..	24,48,878
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	2,73,501	..	2,73,501
	—3,79,314	..	—3,79,314
Total	2,76,22,385	..	2,76,22,385
II.—Capital Account of Electricity Schemes outside the Revenue Account—							
81-A.—Capital Outlay on Electricity Schemes—							
Development Programme—							
North Calcutta Rural Electrification Scheme	17,64,666	..	17,64,666
Diesel Electric Pool	86,132	..	86,132
Total	18,50,798	..	18,50,798
82.—Miscellaneous Capital Account outside the Revenue Account—							
82.—Capital Account of other State Works outside the Revenue Account—							
Development Programme—							
Kanchrapara area development programme	28,01,212	..	28,01,212
Re-housing of Buriya Dwellers	—1,98,445	..	—1,98,445

Tollyganj Land Development Scheme . . . . .	..	..	2,360	..	2,360	2,360
Schemes connected with rehabilitation of displaced persons.	..	..	40,14,937	..	40,14,937	40,14,937
Total . . . . .	..	..	61,25,064	..	61,25,064	61,25,064
82-B.—Capital Outlay on Road Transport Scheme—						
Motor Transport Services . . . . .	..	..	54,63,281	..	54,63,281	54,63,281
Total . . . . .	..	..	54,63,281	..	54,63,281	54,63,281
83.—Payments of Commuted Value of Pensions—						
Payments of Commuted Value of Pensions—						
Payments in India . . . . .	..	..	15,84,151	..	15,84,151	15,84,151
Payments in England . . . . .	..	..	86,911	..	86,911	86,911
Deduct—Amount financed from ordinary revenues.	..	..	—16,71,062	..	—16,71,062	—16,71,062
Net expenditure outside the Revenue Account.	..	..	..	..	..	..
85-A.—Capital Outlay on State Schemes of Government Trading—						
A.—Grain Purchase Scheme—						
Gross Expenditure . . . . .	..	..	50,71,88,987	..	50,71,88,987	50,71,88,987
Deduct—Receipts and Recoveries on Capital Account.	..	..	—52,61,20,499	..	—52,61,20,499	—52,61,20,499
Deduct—Capital Expenditure financed from ordinary revenues.	..	..	—67,54,418	..	—67,54,418	—67,54,418
Deduct—Recoveries from other Government Departments.	..	..	—31,89,835	..	—31,89,835	—31,89,835
Total . . . . .	..	..	—2,88,75,765	..	—2,88,75,765	—2,88,75,765
C.—Other Miscellaneous Schemes—						
Gross Expenditure . . . . .	..	..	6,21,03,546	..	6,21,03,546	6,21,03,546
Deduct—Receipts and Recoveries on Capital Account.	..	..	—6,31,84,098	..	—6,31,84,098	—6,31,84,098
Total . . . . .	..	..	—10,80,552	..	—10,80,552	—10,80,552
GRAND TOTAL . . . . .	..	..	—2,99,56,317	..	—2,99,56,317	—2,99,56,317

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

Nature of Expenditure.	Expenditure during the year.			
	Out of Consoli- dated Fund.	Out of Conti- gency Fund.	Total.	Expenditure to end of the year.
	1	2	3	4
	Rs.	Rs.	Rs.	Rs.
65.—Capital Outlay on Forests . . . . .	..	..	..	13,500
69.—Construction of Irrigation, Navigation, Embankment and Drainage Works—				
A.—Irrigation Works—				
Unproductive—				
Midnapore Canal . . . . .	..	..	..	83,06,728
Bakreswar Irrigation Scheme	..	..	..	7,01,399
Damodar Canal	4,935	..	4,935	1,29,49,650
Total—Unproductive	4,935	..	4,935	2,19,57,777
Total—A.—Irrigation Works	4,935	..	4,935	2,19,57,777
B.—Navigation, Embankment and Drainage Works—				
Unproductive—				
Hijili Tidal Canal . . . . .	..	..	..	25,50,805
Calcutta and Eastern Canals	..	..	..	21,81,852
Sundarbans Steamer Route . . . . .	..	..	..	7,52,547
Dredging ' Bidyadhari ' . . . . .	..	..	..	7,95,709
Dredger ' Burdwan ' . . . . .	..	..	..	13,63,492
Total B.—Navigation, etc. Works	..	..	..	76,44,405
Total—Irrigation, Navigation, etc. Works	4,935	..	4,935	2,96,02,182
Deduct—Amount met out of Revenue.	..	..	..	—45,63,040
Total	4,935	..	4,935	2,50,39,142

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

Nature of Expenditure.	Expenditure during the year.			
	Out of Consoli- dated Fund.	Out of Contin- gency Fund.	Total.	Expenditure to end of the year.
	1	2	3	4
	Rs.	Rs.	Rs.	Rs.
71.—Capital Outlay on Schemes of Agricultural Improvement and Research—				
Multiplication of quality potato seeds, etc.	..	..	..	1,51,346
Establishment of seed multiplication Farms.	..	..	..	83,684
Establishment of jute seed multiplication Farm.	..	..	..	74,981
Brooklyn Ice Plant and Cold Storage.	..	..	..	2,28,164
Tank Improvement . . .	..	..	..	6,21,809
Creation of a Works and Buildings section under the Directorate of Agriculture.	..	..	..	21,463
Purchase of Tractors for cultivation in Cooch Behar.	39,776	..	39,776	39,776
Total	39,776	..	39,776	12,21,223
72.—Capital Outlay on Industrial Development—				
Development Programme—				
Exploitation of coastal and estuarine fisheries and provision of fishing fleet.	..	..	..	4,53,496
Scheme for Industrial Centres	78,906	..	78,906	4,11,173
Organisation of Silk Reelers' Co-operative Societies.	1,47,550	..	1,47,550	10,01,554
Development of Salt production.	39,613	..	39,613	1,34,810
Acquisition of Land for the establishment of a Telephone Cable Factory at Mihijam.	9,961	..	9,961	9,961
Investment in shares of Commercial Concerns : Bengal Salt Co.	70,000	..	70,000	70,000
Total	3,46,030	..	3,46,030	(a)20,80,994

(a) The projects, viz. North Calcutta Rural Electrification Scheme and Diesel Electric Pool, having since been transferred from "72.—Capital Outlay on Industrial Development" to "81-A.—Capital Outlay on Electricity Schemes" the progressive expenditures to end of 1949-50 have accordingly been revised.

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

Nature of Expenditure.	Expenditure during the year.			Expenditure to end of the year.
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
	1	2	3		4	5
	Rs.	Rs.	Rs.	Rs.
80-A.—Capital Outlay on Multipurpose River Schemes—				
Mayurakshi Reservoir Project	1,59,83,139	..	1,59,83,139	3,07,45,524
Damodar Valley Project—				
I.—Advances to Damodar Valley Corporation—				
Amount advanced . . .	3,88,54,000	..	3,88,54,000	6,90,57,638
<i>Deduct</i> —Government share of the Capital outlay on Damodar Valley Project.	—3,49,35,183	..	—3,49,35,183	—6,26,39,044
II.—Government share of the Capital outlay on the Damodar Valley Project.	3,49,35,183	..	3,49,35,183	6,26,39,044
Total . . .	5,48,37,139	..	5,48,37,139	9,98,03,157
81.—Capital Account of Civil Works outside the Revenue Account—	2,75,23,385	..	2,75,23,385	6,55,12,707
81-A.—Capital Outlay on Electricity Schemes—				
Development Programme—				
North Calcutta Rural Electrification Scheme.	17,64,666	..	17,64,666	(a)46,57,898
Diesel Electric Pool . . .	86,132	..	86,132	(a)2,39,169
Total . . .	18,50,798	..	18,50,798	48,97,067

(a) See the footnote on page 85.

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

Expenditure during the year.				
Nature of Expenditure.	Out of Consoli- dated Fund.	Out of Conti- gency Fund.	Total.	Expenditure to end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
82.—Capital Account of other State Works outside the Revenue Account—				
Scheme connected with reha- bilitation of displaced per- sons.	40,14,937	..	40,14,937	91,29,837
Tollygunge Land Develop- ment Programme.	2,360	..	2,360	12,32,125
Kanchrapara Area Develop- ment Programme.	23,01,212	..	23,01,212	28,71,635
Re-housing of Bustee Dwellers	—1,93,445	..	—1,93,445	18,08,281
Survey for Underground Railways.	..	..	..	6,00,000
Total	61,25,064	..	61,25,064	1,56,41,878
82-B.—Capital Outlay on Road Transport Scheme.				
	54,63,281	..	54,63,281	1,20,88,418
83.—Payment of Commuted Value of Pensions.				
	..	..	..	4,73,219
85-A.—Capital Outlay on State Schemes of Government Trading.				
	—2,99,56,317	..	—2,99,56,317	—1,54,22,777
GRAND TOTAL	6,62,34,091	..	6,62,34,091	21,13,48,523

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

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

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

3. One important fact to be noted in connection with this Review is the incorporation of the pre-merger balances of the former Cooch Behar State into the accounts of the Government of West Bengal for the year 1950-51. The Cooch Behar State was first integrated with India on the 12th September, 1949, and thereafter merged with West Bengal on the 1st January, 1950. There were three sets of balances pertaining to the various Debt, Deposit, etc. heads which had to be brought forward as opening balances into the accounts of West Bengal as on the 1st April, 1950. They are indicated below :—

(i) The balances outstanding in the accounts of old Cooch Behar State on the 12th September, 1949 as worked out and communicated by the Cooch Behar Administration. The pre-merger accounts of the Cooch Behar State have been generally examined and no important irregularity has come to notice.

(ii) The net balances of the transactions from the 12th September to the 31st December, 1949 which would have been classified under " Provincial ", but for the fact that the entire Cooch Behar State was during this period a centrally administered area.

[The combined figures of (i) and (ii) under the various heads are detailed in paragraph 7 (ii) at page 94 of this part of the Report.]

(iii) The transactions of Cooch Behar in the Provincial sphere during the period from the 1st January, 1950 to the 31st March, 1950, were all shown in lump under a deposit head "Cooch Behar Deposit Account" and were eventually cleared through actual account adjustment in the accounts of the year 1950-51, by transfer of the net amount of the Revenue and Service heads to the head "XLVI.—Miscellaneous" and the balances of the Debt, Deposit, etc. heads to the appropriate heads of account. A statement showing the amounts of balances under the various heads so transferred is given at the end of this paragraph. There was no system of preparation of Review of Balances in Cooch Behar prior to the date of integration.

Specific heads have been opened in the accounts to accommodate the transactions of the various Local Funds and Deposits, etc. relating to Cooch Behar and details are being collected for recording them in the registers maintained in the Accounts Office. Steps are also being taken to have the balances accepted by the proper authorities. Necessary reference has been made in the paragraphs relating to the respective heads. The balances under "Advances Repayable", "Permanent Advances" and "Suspense Accounts" have, however, been shown in lump under the ordinary account heads for want of full details on receipt of which they will be sub-divided under the relevant departmental heads in due course.

Although the process of determination of the assets and liabilities of the merged State of Cooch Behar has not yet been completed, it would appear from the details furnished by the Cooch Behar Administration that the cash balance of the Cooch Behar treasury as on the 31st December, 1949, amounted to Rs. 30,00,736, which was brought forward and included in the general cash balance of the Government of West Bengal. The verification of cash balance was made by the administrative authorities. Besides, there were certain investments in securities and shares of private companies as also certain amounts in deposit with the Cooch Behar State Bank and the Imperial Bank of India. All these assets have been constituted into a General Reserve Fund which is to be utilised for the benefit of the people of Cooch Behar (see paragraph 40 at page 108 of this part of the Report).

For further details see pages 1,37 and 38 of the Government of West Bengal Appropriation Accounts, 1950-51 and the Audit Report, 1952.

Statement of balances under various Debt, Deposit, etc. heads originally booked under the head "Cooch Behar Deposit Account" during the last three months of the year 1949-50 and subsequently transferred therefrom to the relevant heads during the year under report :—

Heads of Account.	Cr. Balance.	Dr. Balance.
	Rs.	Rs.
O.—Unfunded Debt—		
State Provident Funds—		
General Provident Fund	5,387	..
Indian Civil Service Provident Fund	630	..
Indian Civil Service (Non-European Members) Provident Fund	151	..
	<hr/>	<hr/>
Carried over	6,168	..
	<hr/>	<hr/>

		Cr. Balance.	Dr. Balance.
		Rs.	Rs.
	Brought forward	6,168	..
P.—Deposits and Advances—			
Part II.—Deposits not bearing interest—			
Other Deposit Accounts—			
Deposits of Local Funds—			
	District Funds—Village Chowkidari Fund in Cooch Behar	—1,580	
	Municipal Funds in Cooch Behar	25,190	
	Medical and Charitable Funds in Cooch Behar	—89	
	Other Miscellaneous Funds in Cooch Behar	1,66,232	
Departmental and Judicial Deposits—			
Civil Deposits—			
	Civil Courts Deposits in Cooch Behar	—3,474	
	Criminal Courts Deposits in Cooch Behar	15,570	
	Revenue Deposits in Cooch Behar	11,095	
	Personal Deposits in Cooch Behar	1,02,750	
	Public Works Deposits in Cooch Behar	—2,17,888	
	Debottar Fund	—5,810	
Part III.—Advances not bearing interest—			
	Advances Repayable—Objection Book Advances		—5,21,937
	Permanent Advances		—258
Part IV.—Suspense—			
Suspense Accounts—			
	Suspense Account—Objection Book Suspense (Cooch Behar).		2,06,809
Departmental and Similar Accounts—			
	Civil Departmental Balances		20,481
	Carried over	98,173	—285,905

	Cr. Balance.	Dr. Balance.
	Rs.	Rs.
Brought forward	98,173	—285,905
R.—Loans and Advances by the State Government—		
Loans to Municipalities, Port Funds, etc.—		
Miscellaneous Loans and Advances—		
Loans to individuals and private bodies in Cooch Behar . . . . .	..	—86,130
Loans to Government Servants—		
House-building Advances . . . . .	..	—4,050
Advances for purchase of motor conveyance . . . . .	..	—302
S.—Remittances—Remittances within India—		
Cash Remittances and Adjustment, etc.—		
P. W. Remittances . . . . .	..	3,04,720
Total	98,173	—71,673

REVIEW OF BALANCES.

4. The following is the general statement of balances of the Government of West Bengal on the 31st March, 1951 :—

(All figures are in unit of Rupees.)

Debit balance.	Section of the General Account.	Name of Account.	Page.	Credit Balance.
1	2	3	4	5
Rs.				Rs.
18,02,45,803	A to M	Government	92	..
		Consolidated Fund—		
	N	Public Debt	96	22,42,76,394
9,91,89,168	R	Loans and Advances by State Governments.	99	..
		Contingency Fund	103	50,00,000
		Public Account—		
	O	Unfunded Debt	103	4,01,53,290
	P	Deposits and Advances—		
		(i) Deposits bearing interest	105	2,93,415
		(ii) Deposits not bearing interest—		
		Gross balance	106	14,26,97,328
31,48,707		Investments	106	..
89,09,163		(iii) Advances not bearing interest	122	..
		(iv) Suspense—		
3,44,63,437		Investments	129	..
2,00,12,428		Other items (Net)	129	..
	S	Remittances—		
		I. Remittances within India (Net)	133	78,59,147
7,42,04,866	V	(Closing) Cash Balance	134	..
<u>42,01,79,574</u>		Total	..	<u>42,01,79,574</u>

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

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

SECTIONS A to M.—GOVERNMENT ACCOUNT . . . Dr. Rs. 18,02,45,803

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

Dr.	Details.	Cr.
Rs.		Rs.
8,07,91,684	A.—Opening Balance . . . . .	..
	B.—Revenue Receipts for 1950-51	34,25,95,633
37,58,15,661	C.—Expenditure on Revenue Account for 1950-51 . . . . .	..
6,62,34,091	D.—Capital Expenditure outside the Revenue Account for 1950-51.	..
	F.—Closing Balance, Dr.	18 02,45,803
52,28,41,436	Total	52,28,41,436

7. The opening balance on the 1st April, 1950 is less than the previous year's closing balance by a sum of Rs. 5,04,847. This reduction is the net result of two different factors, viz. (i) revision of the opening balances as on the 15th August, 1947, under certain heads of accounts, the facts necessitating such revision, having come to light only after the closing of the previous year's accounts, and (ii) incorporation of the balances of the merged State of Cooh Behar in the accounts of Government of West Bengal.

The changes due to each factor are furnished below separately :—

(i) Changes due to revision of allocation of balances on Partition :—

Heads in respect of which the opening balance on 1st April, 1950 has been changed.	Cr. Balance Increase (+) Decrease (—).	Dr. Balance Increase (+) Decrease (—).
	Rs.	Rs.
O.—Unfunded Debt—		
State Provident Funds—		
General Provident Fund	—3,15,304	..
I. C. S. Provident Fund	—18,273	..
I. C. S. (N. E. M.) Provident Fund	—13,693	..
Contributory Provident Fund	—20,825	..
P.—Deposits and Advances—		
Deposits of Local Funds—		
District Funds	—2,497	..
Union Funds	+19	..
Civil Deposits—		
Personal Deposits	+8,53,244	.
Litigation Fund	—8,53,370	..
Unclaimed Deposits in the G. P. Fund	—2,381	.
Deposits on account of cost price of liquor, ganja and bhang.	—37	..
Other Accounts—		
Deposit Account of the grant made by the Indian Council of Agricultural Research.	—5,484	..
Deposit Account of the grant made by the Indian Central Sugarcane Committee.	+30,596	..
Permanent Advances . . . . .	.	—1,151
Suspense Accounts—		
Suspense Account—		
Objection Book Suspense	—15,910	..
West Bengal Suspense . . . . .	..	+1,339
Carried over	<u>—363,915</u>	<u>+188</u>

Heads in respect of which the opening balance on 1st April, 1950 has been changed.	Cr. Balance Increase (+) Decrease (—).	Dr. Balance Increase (+) Decrease (—).
	Rs.	Rs.
Brought forward	—3,63,915	+ 188
R.—Loans and Advances, etc.—		
Loans to Municipalities, Port Funds, etc.—		
Advances to Cultivators—		
Land Improvement Loan . . . . .	..	—6
Agricultural Loan . . . . .	..	—1,071
Advances under Special Laws—		
Zemindary Embankment Advances . . . . .	..	+ 12
Miscellaneous Loans and Advances—		
Rehabilitation Programme—Loans to Artisans . . . . .	..	+ 20,000
S.—Remittances—		
Remittances within India—		
Cash Remittances, etc.—		
Public Works Remittances	—1,312	..
Total	—3,65,227	+ 19,123
Net Dr. Balance		+ 3,84,350

(ii) Changes due to incorporation of the balances of the merged State of Cooch Behar in the accounts of the Government of West Bengal.

Heads of accounts under which the balances of Cooch Behar State have been incorporated on 1st April, 1950.	Cr. Balance Increase (+) Decrease (—).	Dr. Balance Increase (+) Decrease (—).
	Rs.	Rs.
P.—Deposits and Advances—		
Deposits of Local Funds—		
District Funds—		
Village Chowkidari Fund in Cooch Behar	+ 33,888	..
Municipal Funds—		
Municipal Funds in Cooch Behar	+ 23,862	..
Carried over	+ 57,750	..

Heads of accounts under which the balances of Cooch Behar State have been incorporated on 1st April, 1950.	Cr. Balance Increase (+) Decrease (—).	Dr. Balance Increase (+) Decrease (—).
	Rs.	Rs.
Brought forward	+ 57,750	..
P.—Deposits and Advances—contd.		
Deposits of Local Funds—contd.		
Other Funds—		
Education Funds in Cooch Behar	+ 400	..
Medical and Charitable Funds in Cooch Behar	+ 5,175	..
Other Miscellaneous Funds in Cooch Behar	+ 4,45,321	..
Civil Deposits—		
Revenue Deposits in Cooch Behar	+ 1,27,530	..
Debottar Fund in Cooch Behar	+ 32,015	..
Civil Courts' Deposits in Cooch Behar	+ 35,443	..
Criminal Courts' Deposits in Cooch Behar	+ 81,721	..
Public Works Deposits in Cooch Behar	+ 2,15,693	..
Advances Repayable—		
Objection Book Advances—Cooch Behar . . . . .	..	+ 23,97,821
Permanent Advances—Cooch Behar . . . . .	..	+ 34,508
Suspense Accounts—		
Suspense Account—Objection Book Suspense—Cooch Behar.	+ 23,84,493	+ 8,81,480
Civil Departmental Balances—		
P. W. Cash Balance—Cooch Behar . . . . .	..	+ 17,156
R.—Loans and Advances, etc.—		
Loans to Municipalities, Port Funds, etc.—		
Miscellaneous Loans and Advances—		
Loans to individuals and private bodies in Cooch Behar.	..	+ 1,63,398
Loans to Government Servants—		
House-building Advances in Cooch Behar . . . . .	..	+ 8,473
Advances for purchase of Motor Conveyances in Cooch Behar.	..	+ 3,202
Total	+ 33,85,541	+ 35,06,038
Net Dr. Balance . . . . .	..	+ 1,20,497

It may be seen from the statements (i) and (ii) above that the cumulative effect of all the increases and decreases is a net increase of the debit balance by a sum of Rs. 5,04,847. The opening balance of Government Account has, therefore, been correspondingly reduced.

SECTION N.—PUBLIC DEBT Cr. Rs. 22,42,76,394

8. The term "Public Debt" as used in this report is confined to regular loans raised from the public or taken from the Central Government, and does not cover other obligations (whether bearing interest or not), such as State Provident Funds, Depreciation Reserve and other Funds which are dealt with in Sections O and P of this Report. A comparative statement showing the aggregate gross capital liabilities of the Government of West Bengal on the 31st March, 1951 and the capital and other disbursements which are treated as a set-off against these liabilities, will be found in Statement No. 2 of this part of the Report.

"Public Debt" is ordinarily divided into three categories, namely : (a) "Permanent Debt", (b) "Floating Debt", and (c) "Loans from the Central Government". The term "Permanent Debt" covers such of the loans borrowed by Government in the open market as are intended to have, at the time when they are raised, a currency of more than twelve months. The term "Floating Debt" is applied to borrowings of a purely temporary nature, such as treasury bills or ways and means advances from the Reserve Bank of India, which are to be repaid within twelve months. These balances, which represent the nominal value of outstanding debt on the 31st March, 1951, as distinct from the cash proceeds in respect of the outstanding loans, are reviewed in the following paragraphs. The head "Loans from the Central Government" includes (i) Share of the loans granted to Government of Bengal and taken over by the newly-formed Government of West Bengal on the 15th August 1947—as well as (ii) any new loans granted by the Central Government to the Government of West Bengal after that date.

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

<i>Floating Debt</i>	<i>Dr. Rs.</i>	23,14,652
<i>Loans from the Central Government</i>	<i>Cr. Rs.</i>	22,65,91,046
	Net Cr. Rs.	22,42,76,394

Floating Debt Dr. Rs. 23,14,652

9. The transactions under this major head pertain to the single minor head "Other Floating Loans" and represent cash credit advances taken by Government from the Imperial Bank of India, Calcutta, in connection with food procurement operations and their repayments. The balance under this head is usually a credit balance representing the amount due to the Bank from Government; but at the close of the year under report there was a debit balance due to the fact that Government had paid to the Bank amounts in excess of requirements. A sum of Rs. 1,18,201 was paid as interest on the advances outstanding from month to month.

Loans from the Central Government Cr. Rs. 22,65,91,046

10. The balance comprises (i) the proportionate share of the loans outstanding against the Government of Bengal on the date of partition taken over by the Government of West Bengal and (ii) loans taken from the Central Government after the partition. The details of the pre-partition loans are given below :—

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

The above loans all remain outstanding and the terms of repayment have not yet been settled.

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

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1951.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
* 16th October, 1947.	Ways and Means advance.	2,50,00,000	..	2,50,00,000	Bears interest @ 2 p.c. Was repayable by the end of 1948-49 but not repaid.
* 31st March, 1948.	Loans for Productive Development Scheme.	40,00,000	..	40,00,000	Bears interest @ 2½ p.c. Repayable in 10 years.
15th January, 1949.	Loans for paying West Bengal Government's share of Damodar Valley Corporation.	91,16,000	..	91,16,000	Bears interest @ 3½ p.c. Repayable in one instalment at the end of 40 years.
24th May, 1949.	Do. . . .	61,00,000	..	61,00,000	Do.
18th October, 1949.	Do. . . .	22,50,000	..	22,50,000	Do.
23rd December, 1949.	Do. . . .	88,00,000	..	88,00,000	Do.
11th March, 1950.	Do. . . .	39,37,000	..	39,37,000	Do.
20th April, 1950.	Do. . . .	1,05,21,000	..	1,05,21,000	Do.
28th July, 1950	Do. . . .	83,29,000	..	83,29,000	Do.
3rd January, 1951.	Do. . . .	57,24,000	..	57,24,000	Do.
29th January, 1951.	Do. . . .	57,24,000	..	57,24,000	Do.
28th March, 1951.	Do. . . .	14,16,000	..	14,16,000	Do.
	Carried over	9,09,17,000	..	9,09,17,000	

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1951.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
	Brought forward	9,09,17,000	..	9,09,17,000	
March, 1951	Loans for paying West Bengal Government's share of Damodar Valley Corporation.	71,40,000	..	71,40,000	Terms not settled.
31st March, 1949.	Loans for Development Purposes.	99,91,000	..	99,91,000	Bears interest @ 2½ p.c. Repayable in one instalment within 10 years.
31st March, 1949.	Loans under Grow More Food Scheme.	80,42,000	80,42,000	..	
21st March, 1951.	Do. . .	49,64,000	..	49,64,000	Bears interest @ 8½ p.c. Repayable in one instalment at the end of 10 years.
16th June, 1949.	Rehabilitation of displaced persons.	10,00,000	..	10,00,000	Terms not yet settled.
13th January, 1950.	Do. . .	90,00,000	..	90,00,000	Do.
1st March, 1950.	Do. . .	1,80,00,000	..	1,80,00,000	Do.
1st March, 1950.	Do. (since diverted for financing the scheme for dispersal of students).	20,00,000	..	20,00,000	Do.
16th August, 1950.	Financing the scheme for dispersal of students.	20,00,000	..	20,00,000	Bears interest @ 3½ p.c. Repayable in 20 years.
25th January, 1951.	Do. . .	80,00,000	..	80,00,000	Do.
31st March, 1950.	For meeting expenditure on Mayurakshi Project.	86,00,000	..	86,00,000	Interest payable @ 3 p.c. Repayable in one instalment within 10 years.
31st March, 1951.	Do. . .	1,50,00,000	..	1,50,00,000	Interest payable @ 3½ p.c. Repayable in one instalment on the expiry of 10 years.
March 1951	Construction of Hostels for Engineering College, Sibpur.	4,75,000	..	4,75,000	Interest-free loan repayable in 33 equal annual instalments.
29th March, 1951.	For urban and rural loans.	2,97,00,000	..	2,97,00,000	Interest payable @ 8½ p.c. Repayable in five equal annual instalments.
29th March, 1951.	For housing schemes	53,00,000	..	53,00,000	Interest payable @ 3½ p.c. Repayable in twenty equal annual instalments.
	Total	21,51,29,000	80,42,000	20,70,87,000	

SECTION R.—LOANS AND ADVANCES**BY STATE GOVERNMENTS****Dr. Rs. 9,91,89,168**

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

(1) Loans to Municipalities, Port Funds, etc.—

	Dr. Rs.
Loans to Presidency Corporation, Port Trusts, and other Port Funds .	1 23,15,574
Loans to Municipalities	52,11,814
Loans to District and other Local Fund Committees	21,38,437
Advances to Cultivators	1,15,35,685
Advances under Special Laws	4,69,781
Miscellaneous Loans and Advances	1,10,95,942
Loans and Advances to displaced persons	5,59,62,571

(2) Loans to Government Servants—

House-building Advances	1,91,565
Advances for purchase of motor conveyances	2,50,598
Advances for purchase of other conveyances	12,361
Passage Advances	1,564
Other Advances	3,276

Total .	9,91,89,168
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*Loans to Presidency Corporations**Dr. Rs. 1,23,15,574*

12. These represent loans granted to the Calcutta Corporation from time to time for payment of dearness allowance and supply of essential foodstuff to its employees, for financing various schemes made with a view to improve the water supply, sewerage, etc. and also for affording financial help to the Corporation in times of dire necessity. Altogether thirteen loans constitute the balance indicated above and this has been accepted by the Corporation. Out of these loans two are being repaid regularly and only interest in respect of five others is being paid. Revised scheme for repayment of the outstanding loans is under consideration of the Government of West Bengal.

*Loans to Municipalities .**Dr. Rs. 52,11,814*

13. Loans were granted to municipalities for financing various schemes of water supply, improvement of roads and other development projects. These are generally very long-term loans. Instalments of principal and interest are being recovered regularly except in the case of five municipalities. The matter has been reported to Government.

Loans to District and other Local Fund Committees Dr. Rs. 21,38,437

14. These loans are also meant for affording financial help to the District Boards and District School Boards in carrying out administration and also for the purpose of giving effect to their various schemes. Conditions of repayment are being fulfilled except in the cases of two District Boards and one Union Board. The matter has been reported to Government.

Some loss is apprehended in respect of the loan granted to the 24-Parganas District Board for the Māgrāhat Drainage Scheme. The then Government of Bengal directed that the cess realised by the District Board should be first taken against the outstanding interest and then towards principal. The interest was fully repaid during 1939-40 and the amounts of cess realised are now being taken towards repayment of principal. The amount outstanding on the 31st March, 1951 in respect of this loan is Rs. 8,36,607. The question of write-off in this case will be taken up by Government in 1954-55 when the actual loss will be ascertained.

Advances to Cultivators Dr. Rs. 1,15,35,685

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

	Dr. Rs.
(i) Loans under Land Improvement Act XIX of 1883	12,98,056
(ii) Agriculturists' Loan Act XII of 1884	1,02,58,126
(iii) Loans to small jute-growers	—20,497
Total	<u>1,15,35,685</u>

16. These loans are provided for under certain acts of legislature and are primarily intended for affording financial assistance to cultivators in carrying out their work of cultivation especially in times of distress and also in improving lands. Detailed accounts are kept by the District or Revenue authorities who are also responsible for watching the recoveries of principal and interest.

In the first two cases there are discrepancies amounting to Rs. 4,754 and Rs. 19,226 respectively between the ledger and broadsheet balances which are under reconciliation. Certificate of acceptance of balance is wanting in one case for item (i) and in two cases for item (ii).

As regards item (iii) the correct balance is Rs. 852 which has been accepted by the Administrator and the discrepancy in accounts has been reconciled.

Advances under Special Laws Dr. Rs. 4,69,781

17. The balance is composed of :—

	Dr. Rs.
(i) Zamindari Embankment Advances under Act II (B. C.) of 1882	4,56,252
(ii) Loans under Bengal Sanitary Improvement Act, 1920	13,529
Total	<u>4,69,781</u>

18. The Revenue authorities are responsible for watching the recoveries of principal and interest of these loans. In respect of items (i) and (ii) there are discrepancies amounting to Rs. 1,548 and Rs. 21,015 respectively between the ledger and broadsheet balances which are under reconciliation. Certificate of acceptance of balance is outstanding in one case in respect of item (ii).

Miscellaneous Loans and Advances *Dr. Rs. 1,10,95,942*

19. The details of the balances are :—

	Dr. Rs.
(i) Loans to <i>ex-students</i> of the Weaving Institute	365
(ii) Loans to <i>ex-detenus</i>	5,74,416
(iii) Loans to Co-operative Land Mortgage Bank	4,60,678
(iv) Advances to Bengal Provincial Co-operative Bank and Multi-purposes Societies.	39,21,623
(v) Loans to Provincial Co-operative Bank for development of Wool Industry in Kalimpong.	2,00,000
(vi) Loans to Fishermen	42,244
(vii) Loans to Traders	37,521
(viii) Loans to Distressed Tailors	46,500
(ix) Cattle Purchase Loan	22,61,330
(x) Loans to Aborigines of West Dinajpore	78
(xi) Loans to Weavers and Artisans	525
(xii) Loans under Tank Improvement Scheme	11,12,036
(xiii) Loans under Bengal State-Aid to Industries Act	2,48,000
(xiv) Loans under the scheme for increased provision for aid to Industries.	2,59,000
(xv) Loans to Silk-reelers' and Weavers' Co-operative Society	40,000
(xvi) Loans to Victoria Institution for Girls	83,400
(xvii) Loans to Hooghly Technical Institute	25,000
(xviii) Loans to College of Engineering and Technology, Jadavpore	3,00,000
(xix) Loans to Calcutta University	2,75,000
(xx) Loans under Grow More Food Campaign	5,88,648
(xxi) Loans to Individuals and Private Bodies in Cooch Behar	77,268
(xxii) Rehabilitation Scheme—Loans to Artisans	1,38,562
(xxiii) Rehabilitation Scheme—Excavation of Tank	4,00,000
(xxiv) Rehabilitation Scheme—Loans to sufferers from subversive political activities.	3,750
Total.	<u>1,10,95,942</u>

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

The balances agree with those in the broadsheets in all cases except for the items (i), (vi), (vii), (ix), (xi), (xx) and (xxii); the discrepancies in these cases are under settlement. Certificates of acceptance of balance have been received only in respect of the items (viii), (x), (xii), (xiii), (xvi), (xvii), (xviii), (xix) and (xxiii). A sum of Rs. 9 was written off as irrecoverable under Cattle Purchase Loan.

Loans and Advances to Displaced Persons *Dr. Rs. 5,59,62,571*

21. The balance consists of :—

	Dr. Rs.
(i) House-building Loans	3,58,57,448
(ii) Loans to Professional men	13,64,975
(iii) Loans to Artisans and Craftsmen	13,47,370
(iv) Loans to Business men	1,08,12,689
(v) Loans to Displaced Students	10,56,256
(vi) Loans to Agriculturists	49,62,835
(vii) Loans to Colleges	5,61,000
Total	<u>5,59,62,571</u>

The total balance differs from that of the broadsheet by a sum of Rs. 1,35,473; the difference is under reconciliation. The balances are being sub-divided into further detailed heads for which information has been called for from the officers concerned. Certificates of acceptance of balance could not, therefore, be obtained in respect of the above.

Loans to Government Servants—

	Dr. Rs
(i) House-building Advances	1,91,565
(ii) Advances for purchase of motor conveyances	2,50,598
(iii) Advances for purchase of other conveyances	12,361
(iv) Passage Advances	1,564
(v) Other Advances	3,276
Total	<u>4,59,364</u>

22. Advances are granted to Government servants on certain conditions for building houses, for purchase of conveyances, for meeting the cost of passage overseas in the case of officers of non-Asiatic domicile, and also for certain other purposes. These advances generally carry interest and are recoverable in instalments. In respect of the items (i), (ii), (iii) and (v) there were discrepancies amounting to Rs. 3,096, Rs. 1,879, Rs. 640, and Rs. 25 respectively between the ledger and broadsheet balances. The discrepancies have, however, been mostly reconciled in the accounts of the year 1951-52 and the balances accepted by the authorities concerned where necessary. The pre-merger balances of the former Cooch Behar State could not, however, be reconciled or got accepted by the proper authorities for want of full details.

Contingency Fund Cr. Rs. 50,00,000

23. The credit pertains to the minor head "Appropriation from the Consolidated Fund or from any Reserve Fund".

With a view to providing for the establishment and maintenance of a Contingency Fund under Article 267(2) of the Constitution of India the Contingency Fund of West Bengal Act, 1950 was passed by the State Legislature and a sum of Rs. 50,00,000 was credited to this fund out of the Consolidated Fund of West Bengal. The Fund is of the nature of an imprest for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature.

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

SECTION O.—UNFUNDED DEBT Cr. Rs. 4,01,53,290

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

State Provident Funds Cr. Rs. 4,01,53,290

25. These are Funds established for the benefit of Government servants contributions to which are, in certain cases, compulsory. Government pays interest on the sums deposited and, in some cases where the Funds in effect represent substitutes for pensions, supplements the deposits by contributions. The accumulated deposits are paid to the depositors on the termination of their service with Government. Temporary withdrawals are, however, permitted in the interval in certain circumstances. The details of these Funds are as shown in the following table:—

	Cr. Rs.
General Provident Fund	3,55,70,386
Indian Civil Service Provident Fund	15,39,484
Indian Civil Service (Non-European Members) Provident Fund	6,59,037
Contributory Provident Fund	23,79,571
Other Miscellaneous Provident Funds	4,812
Total	4,01,53,290

In respect of the first four Funds the balances shown above differed from the sum totals of the balances at credit of individual subscribers by Rs. 28,10,226, Rs. 26,570, Rs. —282, and Rs. 1,10,890 respectively. Out of these, differences amounting to Rs. 26,85,079, Rs. 25,160, Rs.—904, and Rs. 1,93,402 respectively are due to segregation in the accounts of receipts and payments relating to pre-partition period under the head "Undivided Bengal Suspense" for settlement with East Pakistan. The remaining differences are mostly on account of unallocated net credits which are yet to be transferred to Pakistan or to be distributed to the ledger accounts of individual subscribers in West Bengal. This process of allocation is in progress and after the adjustments made to end of January, 1952, the unadjusted balances under the various heads stood as Rs. 73,305, Rs. —552, Rs. 451, and Rs. —6,995 respectively.

Leaving aside the unadjusted amounts mentioned in the preceding subparagraph and inherited from the pre-partition accounts, the postings relating to transactions of the post-partition period to end of 1950-51 resulted in the following discrepancies between the ledger and book balance as on the 31st March, 1951 :—

	Rs.
General Provident Fund	55
Contributory Provident Fund	819

The above discrepancies are under reconciliation.

The balances at credit of the individual subscribers on the 31st March, 1951 have been communicated to them.

General Provident Fund Cr. Rs. 3,55,70,386

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

Indian Civil Service Provident Fund Cr. Rs. 15,39,484

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

Indian Civil Service (Non-European Members) Provident Fund. Cr. Rs. 6,59,037

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

Contributory Provident Fund Cr. Rs. 23,79,571

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

Other Miscellaneous Provident Funds Cr. Rs. 4,812

30. The entire balance relates to the Non-Pensionable Officers' Provident Fund.

SECTION P.—DEPOSITS AND ADVANCES—

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

	Dr. Rs.	Cr. Rs.
(1) Deposits bearing interest . . . . .	..	2,93,415
(2) Deposits not bearing interest—		
Gross Balance . . . . .	..	14,25,97,328
Investments	31,48,707	..
(3) Advances not bearing interest	89,09,165	..
(4) Suspense—		
Investments	3,44,69,437	..
Other items (net)	2,00,12,428	..
Total	6,65,39,737	14,28,90,743

Deposits bearing interest Cr. Rs. 2,93,415

32. This part consists of the following :—

	Cr. Rs.
(i) Reserve Funds—	
Depreciation Reserve Fund of State Buses	2,87,023
(ii) Other Deposits—	
Deposit Account of Electricity Scheme	6,392
<i>Depreciation Reserve Fund of State Buses</i>	Cr. Rs. 2,87,023

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

The balance has been accepted by the Government of West Bengal.

Deposit Account of Electricity Scheme Cr. Rs. 6,392

34. Security Deposits realised from the consumers of electricity are recorded under this head. Government have decided that these deposits should, in future, be invested in National Savings Certificates.

Deposits not bearing interest—

	Dr. Rs.	Cr. Rs.
Gross balance . . . . .	..	14,25,97,328
Investments	31,48,707	..

35. This part consists of two main divisions, namely :—

	Dr. Rs.	Cr. Rs.
(1) Reserve Funds—		
Gross Balance . . . . .	..	1,32,59,462
Investments	31,48,707	..
(2) Other Deposit Accounts . . . . .	..	12,93,37,866

Reserve Funds—

Gross balance	Cr. Rs. 1,32,59,462
Investments	Dr. Rs. 31,48,707

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

	Dr. Rs.	Cr. Rs.
West Bengal Famine Insurance Fund--		
Gross balance . . . . .	..	15,02,754
Investments	9,93,546	..
Fund for the promotion of education amongst educationally backward classes.	..	5,81,256
Depreciation Reserve Fund—		
Government Presses . . . . .	..	5,66,791
General Reserve Fund for Cooch Behar--		
Gross balance . . . . .	..	1,05,88,661
Investments	21,55,161	..
Total.—		
Gross balance . . . . .	..	1,32,59,462
Investments	31,48,707	..

West Bengal Famine Insurance Fund—

Gross balance *Cr. Rs. 15,02,754*

Investments *Dr. Rs. 9,93,546*

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

The gross balance consists of a cash balance of Rs. 5,09,208 and Securities amounting to Rs. 9,93,546 as calculated on their purchase price. The details of the securities are shown below :—

	Rs.
3 per cent. Loan of 1963-65 for Rs. 10,10,600 purchased at	9,93,546*

The market value of the above on the 31st March, 1951 was Rs. 9,80,914.

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

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

Fund for the promotion of education amongst educationally backward classes. Cr. Rs. 5,81,256

38. The Fund is intended for advancement of education of members of the backward classes and is financed by contributions from the Government of West Bengal. The expenditure incurred for this purpose is in the first instance booked under "37.—Education" and finally charged to the Fund.

The Fund is controlled by the Director of Public Instruction, West Bengal from whom a certificate of proper utilisation of the Fund money as well as of acceptance of balance is awaited.

Depreciation Reserve Fund—Government Presses . . . Cr. Rs. 5,86,791

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

The closing balance in respect of the Press and Forms Department has been accepted by the Government of West Bengal while that for the West Bengal Government Press has not yet been accepted as there are certain discrepancies still to be reconciled by the Department.

General Reserve Fund for Cooch Behar—

Gross balance Cr. Rs. 1,05,88,661

Investments Dr. Rs. 21,55,161

40. This Fund is intended to accommodate the surplus assets of the former State of Cooch Behar on the date of its merger with West Bengal. It is earmarked for being spent for the benefit of the people of Cooch Behar. The Fund is administered by the Government of West Bengal in consultation with the Government of India. It is sub-divided into two heads, *viz.* (i) General Reserve Fund and (ii) General Reserve Fund Investment Account. The gross balance as indicated above represents credit balance under the head "General Reserve Fund" while the debit balance as under "Investment" represents the debit balance under the head "General Reserve Fund Investment Account."

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

(ii) The head "General Reserve Fund Investment Account" was debited with the value of securities and shares which have been duly transferred in the name of the Government of West Bengal. This head also included a sum of Rs. 6,00,000 lying with the Cooch Behar State Bank.

Other Deposit Accounts Cr. Rs. 12,93,37,866

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

	Cr. Rs.
Deposits of Local Funds	1,23,20,275
Civil Deposits	10,63,39,292
Other Accounts	1,06,78,299
	<hr/>
Total	12,93,37,866
	<hr/>

Deposits of Local Funds Cr. Rs. 1,23,20,275

42. These are mostly cash balances in the current accounts of Local Funds and other local authorities which are permitted to utilise Government treasuries as their banks. Each fund has an Administrator, either a public officer or a Committee, and the verification consists firstly in reconciling figures as between the broadsheets which are posted from the treasury *plus* and *minus* memoranda and the ledger, and secondly in ascertaining how far

the administrator accepts the balance standing at his credit on the Government books. The funds are reviewed in detail in the following paragraphs :—

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

	Cr. Rs.
(a) District Funds	28,02,294
(b) Municipal Funds	22,34,417
(c) Education Funds	64,60,251
(d) Medical and Charitable Funds	34,186
(e) Other Miscellaneous Funds	7,89,127
Total	<u>1,23,20,275</u>

(a) *District Funds* Cr. Rs. 28,02,294

44. The balance is composed of :—

	Cr. Rs.
(i) District Funds	27,65,862
(ii) Union Funds	3,964
(iii) Village Chowkidari Fund in Cooch Behar	32,468
Total	<u>28,02,294</u>

45. In respect of the District Funds there is a discrepancy of Rs. 88 between the ledger balance and the broadsheet balance which is under reconciliation. Certificates of acceptance of balance have been received in all cases but there are discrepancies between the broadsheet balances and those certified by the administrators in five cases. The matter is under correspondence.

As regards the Union Funds the ledger balance agrees with the broadsheet balance and has been accepted by the administrators in all cases.

As regards item (iii) the Fund was in existence in the Cooch Behar State in connection with the Chowkidari administration. This Fund is of the nature of Union Funds existing in other districts. The administrator of the Fund has been requested to intimate acceptance of the balance.

(b) *Municipal Funds* Cr. Rs. 22,34,417

46. The balance is composed of :—

	Cr. Rs.
(i) Municipal Funds	15,61,394
(ii) Municipal Fund in Cooch Behar	34,490
(iii) Garden Reach Municipality Improvement Fund	6,38,533
Total	<u>22,34,417</u>

47. The first and the second items represent the ordinary cash balance of the municipalities which are in account with the Government treasuries while the third represents the Fund intended for carrying out improvement works within the Garden Reach Municipality.

As regards item (i) there is a discrepancy of Rs. 9,275 between the ledger and broadsheet balances which is under reconciliation. Fourteen municipalities have not yet accepted the balances shown against them and the matter is under correspondence.

The balance against item (ii) comprises the closing balance of the Cooch Behar municipalities before the merger of Cooch Behar State with the State of West Bengal and the transactions during the year under report. The balance has not been verified and accepted by the authorities concerned. The matter is under correspondence.

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

(c) *Education Funds* Cr. Rs. 64,60,251

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

	Cr. Rs.
(i) Presidency College Graduate Scholarship Fund	2,304
(ii) District Primary Education Fund	64,58,974
(iii) Durga Charan Laha's Scholarship Fund	—1,409
(iv) Education Funds in Cooch Behar	382
Total	64,60,251

49. Certificate of acceptance of balance in respect of item (i) has been received but there is a discrepancy between the ledger balance and that accepted by the administrator. The discrepancy is under reconciliation. Those in respect of item (ii) have been received in all but one case but in two cases there are discrepancies between the accepted balance and the broadsheet balance. Action has been taken to get the wanting certificate as well as for settling the aforesaid discrepancies.

The *minus* balance in respect of item (iii) is under correspondence with the Government of West Bengal.

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

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

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

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

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

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

(d) *Medical and Charitable Funds* Cr. Rs. 34,186

51. The balance is composed of the following :—

	Cr. Rs.
(i) Pilgrims' Lodging House Fund	756
(ii) Bengal Famine Orphan Fund	17,014
(iii) Ramlal Mukherjee's Endowment Fund	11,037
(iv) Medical and Charitable Funds in Cooch Behar	5,379
Total	34,186

The balances of all the first three Funds agree with those in the broad-sheets, but the balance of item (ii) only has been accepted by the administrator, the remaining two being still under correspondence.

Item (iv) consists of the balances of a few separate Funds. Reference has been made to the authorities concerned for acceptance of balance.

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

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

(ii) *Bengal Famine Orphan Fund*.—The Fund was created by the Government of Bengal in 1898 out of the contributions made by the Bengal Committee of the Indian Famine Charitable Relief Fund and the balance of the Bengal Charitable Relief Fund for the maintenance of the orphans left unprovided for at the end of the famine of 1896-97. The income of the Fund is derived

from the interest on the securities in which the Fund money is invested. The Fund is under the administrative control of the Secretary to the Government of West Bengal, Land and Land Revenue Department.

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

(iv) *Medical and Charitable Funds in Cooch Behar*.—There are three separate Funds, viz. (i) Anti-Tuberculosis Fund created with a view to combat Tuberculosis menace in the Cooch Behar State, (ii) Anti-Cholera Fund, now practically closed retaining only a very small balance and (iii) Sadar Hospital Fund. The first-named Fund was administered by the Cooch Behar Durbar, while the last-named one is under the administrative control of the Civil Surgeon, Cooch Behar.

(e) *Other Miscellaneous Funds* Cr. Rs. 7,89,127

53. This balance is composed of the following :—

	Cr. Rs.
(i) Zoological Garden Fund	26,916
(ii) Christian Burial Board Fund	24,989
(iii) Mohamedan Burial Board Fund	1,743
(iv) B. L. Mukherjee's Trust Fund	5,622
(v) Cinematograph Act Fund	1,00,271
(vi) Bengal State-aid to Industries Act Fund	5,593
(vii) Fire Brigade Fund	15,980
(viii) Mohsin Endowment Fund	1,048
(ix) Other Miscellaneous Funds in Cooch Behar	6,06,965
Total	7,89,127

In respect of the items (iv), (v) and (viii) there are discrepancies between the ledger and broadsheet balances amounting to Rs. 171, Rs. 54 and Rs. 21, respectively. They are under reconciliation. Certificates of acceptance of balance have not been received in respect of the items (iii) and (iv).

Due to the provincialisation of the Fire Services and the abolition of the Fire Brigade Fund with effect from 18th April, 1950, it was decided by the State Government that the balance under "Fire Brigade Fund" should be transferred to the State Revenue. As the settlement of the pre-merger assets and liabilities of the Fund is still under correspondence with Government, the outstanding balance has not been so transferred as yet.

Item (ix) consists of a number of miscellaneous funds for which proper details are not available. Nor has it been possible to obtain certificates of acceptance of their balances.

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

(i) *Zoological Garden Fund*—

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

(ii) *Christian Burial Board Fund*—

(iii) *Mohamedan Burial Board Fund*—

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

(iv) *B. L. Mukherjee's Trust Fund*—

The Fund consists of the property of the late Biharilal Mukherjee of Boinchee which vested in Government under his will. The income of the Fund is spent on the improvement of schools and dispensaries and in alleviating the sufferings of the poor and the helpless of his native village and the neighbouring villages.

(v) *Cinematograph Act Fund*—

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

(vi) *Bengal State-aid to Industries Act Fund*—

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

(vii) *Fire Brigade Fund*—

The Fund used to be administered by the Commissioner of Police, Calcutta and derived its income from fees, fines and contributions paid by municipalities as required by Act I of 1893, under which the Fund had been created.

The Fund has since been abolished.

(viii) *Mohsin Endowment Fund*—

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

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

Civil Deposits Cr. Rs. 10,63,39,292.

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

	Cr. Rs.
(i) Revenue Deposits	1,88,98,610
(ii) Revenue Deposits in Cooch Behar	6,59,352
(iii) Cess collection for other districts	6,26,979
(iv) Cooch Behar Debottar Fund	68,369
(v) Earnest money Deposits received in the Forest Department	5,989
(vi) Civil Courts' Deposits	1,62,50,237
(vii) Civil Courts' Deposits in Cooch Behar	45,136
(viii) Small Cause Courts' Deposits	78,281
(ix) Criminal Courts' Deposits	15,15,950
(x) Criminal Courts' Deposits in Cooch Behar	1,16,250
(xi) Personal Deposits	4,04,88,018
(xii) Personal Deposits in Cooch Behar	19,76,344
(xiii) Police Deposits	3,53,827
(xiv) Litigation Fund	30,011
(xv) Foundling Asylum Fund	3,179
(xvi) Warders' Benefit Fund	21,855
(xvii) Vagrancy Directorate : Benefit Fund for the guarding and menial staff	260
(xviii) Public Works Deposits	1,33,89,384
(xix) Public Works Deposits in Cooch Behar	—2,195
(xx) Construction Board Deposits	6,72,798
(xxi) Charitable Endowment Fund	3,59,140
(xxii) Deposits of Jute Cess Fund	1,59,759
(xxiii) Unclaimed deposits in the General Provident Fund	54,134
(xxiv) Unclaimed deposits in the Contributory Provident Fund	2,595
Carried over	9,57,74,262

Cr. Rs.

Brought forward	9,57,74,262
(xxv) Deposits on account of cost price of liquor, ganja and bhang	8,77,774
(xxvi) Deposits for work done for Public bodies or private individuals	86,78,374
(xxvii) Deposits of the Chairman, Calcutta Improvement Trust	3,01,054
(xxviii) Deposits for sanitary works done for local bodies	11,73,582
(xxix) Deposits on account of sale-proceeds of stocks of black-listed shops and private hoarders	34,121
(xxx) Deposits for evacuation of Refugees from East Bengal	125
Total	<u>10,63,39,292</u>

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

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

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

	Cr. Rs.
(i) Revenue Deposits	1,88,98,610
(ii) Revenue Deposits in Cooch Behar	6,59,352
(iii) Cess collection for other districts	6,26,979
(v) Earnest Money Deposits received in the Forest Department	5,989
(vi) Civil Courts' Deposits	1,62,50,237
(vii) Civil Courts' Deposits in Cooch Behar	45,136
(viii) Small Cause Courts' Deposits	78,281
(ix) Criminal Courts' Deposits	15,15,950
(x) Criminal Courts' Deposits in Cooch Behar	1,16,250

57. As a result of verification of the balances shown against the items (i), (vi), (vii) and (ix) with those in the proof-sheets discrepancies amounting to Rs. 41,16,791, Rs. 48,39,822, Rs. 43,683, and Rs. 2,43,801, respectively have been noticed. The main reason for these discrepancies is that the debits amounting to Rs. 40,74,538, Rs. 48,41,898, Rs. 22,522 and Rs. 22,44,685 respectively representing repayments of pre-partition deposits have been kept segregated under the head "Undivided Bengal Suspense" as desired by the Government of West Bengal. Apart from these there are certain other discrepancies which are under reconciliation. The balances pertaining to items (iii) and (v) agree with those in the proof-sheets.

As regards items (ii), (vii) and (x) representing deposits in Cooch Behar, the balances could not be verified as proper details of the closing balances of the Cooch Behar State could not be available.

(iv) *Cooch Behar Debottar Fund* Cr. Rs. 68,369

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

(xi) *Personal Deposits* Cr. Rs. 4,04,88,018

59. The balance is less than the aggregate amount outstanding in the proof-sheets by Rs. 1,93,298. Out of this difference a sum Rs. 6,702 only remains to be adjusted; the rest has been settled.

There were altogether four hundred and twenty-four Personal Ledger Accounts open in the various treasuries of West Bengal at the end of the year 1949-50. Four Personal Ledger Accounts were closed and seventeen new Accounts opened with the sanction of the competent authority during the year under review.

Balances of the various Personal Ledger Accounts as arrived at in the broadsheets agree with those shown in the treasury *plus* and *minus* memoranda in all cases except eighteen. These are under settlement. Certificates of correctness of balances of the Personal Ledger Accounts have not been received in one hundred and one cases.

The opening and closing balances and the debits and credits of these personal deposits are shown below :—

Dr. Rs.	Cr. Rs.
Opening Balance	3,11,44,581
Total credits during the year	47,43,34,886
46,49,51,449 Total debits during the year . . . . .	..
4,04,88,018 Closing Balance . . . . .	..
50,54,79,467	Total 50,54,79,467

(xii) *Personal Deposits in Cooch Behar* *Cr. Rs. 19,76,344*

60. There is a discrepancy of Rs. 89 between the ledger balance and the broadsheet balance. The discrepancy is under reconciliation.

There were altogether six personal ledger accounts in the Cooch Behar treasury at the end of the year 1949-50 and five new personal ledger accounts were opened with the sanction of the competent authority during the year under review.

Balances of the individual personal ledger accounts as worked out in the broadsheet agree with those shown in the treasury *plus* and *minus* memoranda in all cases. Certificates of acceptance of balance of the personal ledger accounts have not been received in five cases.

	<i>Cr. Rs.</i>
(xiii) <i>Police Deposits</i>	3,53,827
(xiv) <i>Litigation Fund</i>	30,011
(xv) <i>Foundling Asylum Fund</i>	3,179
(xvi) <i>Warders' Benefit Fund</i>	21,855
(xvii) <i>Vagrancy Directorate : Benefit Fund for the guarding and menial staff</i>	260

61. These deposit heads are also grouped under "Personal Deposits". In the case of the first three accounts (xiii), (xiv) and (xv) the balances agree with those in the broadsheets. There are no broadsheets for the accounts (xvi) and (xvii) but the balances are monthly intimated to the Inspector General of Prisons, West Bengal, and the Controller of Vagrancy, West Bengal respectively, through statements showing the receipts, disbursements and balances. Certificates of acceptance of balances have been received in respect of the items (xiii), (xv), (xvi) and (xvii). As regards item (xiv) the balance as acknowledged by the administrator differs from the above-mentioned balance; steps are being taken to bring about an agreement between the two figures.

62. A brief description of the funds referred to in items (xiii), (xiv), (xv), (xvi) and (xvii) is given below :—

Police Deposits—

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

Litigation Fund—

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

Foundling Asylum Fund—

The Fund was created with a portion of the surplus amount of Orissa Famine Relief Fund. The income of the Fund is derived from the investments made therefrom and is expended for the maintenance of foundlings and payments of remunerations to the Pandits and Matrons of the Asylum. The Commissioner of Police, Calcutta, is the administrator of the Fund.

Warders' Benefit Fund—

The Fund is credited with the fines and penalties realised from the jail warders and is administered by the Inspector General of Prisons, West Bengal.

Vagrancy Directorate : Benefit Fund for the guarding and menial staff—

The Fund is credited with the fines and penalties realised from the guarding and menial staff of the Vagrancy Directorate and is utilised for their benefit. The Controller of Vagrancy, West Bengal, is the administrator of the Fund.

	<i>Cr. Rs.</i>
(xviii) <i>Public Works Deposits</i>	1,33,89,38
(xix) <i>Public Works Deposits in Cooch Behar</i>	—2,195
(xx) <i>Construction Board Deposits</i>	6,72,798

63. The balances pertaining to items (xviii) and (xx) represent the deposits made in cash by the contractors and departmental subordinates, deposits for work to be done, sums due to contractors on closed accounts and other miscellaneous deposits. In these two cases there are discrepancies amounting to Rs. 73,021 and Rs. 70,692 respectively between the ledger and broad-sheet balances ; these are under reconciliation. Certificates of acceptance of balance have not been received in thirteen cases in respect of Public Works Deposits.

As regards item (xix) the balances could not be verified with the figures of the district authorities for want of proper details.

(xxi) *Charitable Endowment Fund* *Cr. Rs. 3,59,140*

64. As the accounts for 1948-49 and 1949-50 could not be published in the Calcutta Gazette for want of Government orders, certificates of balances could not be issued to the administrators for verification and acceptance. Four certificates of acceptance of balance are still outstanding in respect of the years 1946-47 and 1947-48.

(xxii) *Deposits of Jute Cess Fund* *Cr. Rs. 1,59,759*

65. The net collection at the Calcutta Port on account of Customs duty on exported jute levied under the Bengal Act V of 1911 is credited to this head in the first instance, and then remitted to the Calcutta Improvement Trust quarterly. The balance represents the unremitted amount of this duty which has since been cleared.

(xxiii) *Unclaimed Deposits in the General Provident Fund* Cr. Rs. 54,134

(xxiv) *Unclaimed Deposits in the Contributory Provident Fund* Cr. Rs. 2,595

66. The balances represent the amounts remaining unclaimed for a period exceeding six months and transferred to "Deposits" at the end of the year.

(xxv) *Deposits on account of cost price of liquor, ganja and bhang* Cr. Rs. 3,77,774

67. The cost price of liquor, ganja and bhang deposited by the retail vendors and payments therefrom to the contractors for supply of these to the Government warehouses and depots in West Bengal are recorded under this head. There is a discrepancy of Rs. 49,878 between the ledger and broadsheet balances which is under reconciliation. Certificates of acceptance of balance have not been received in eight cases.

(xxvi) *Deposits for work done for Public bodies or private individuals* Cr. Rs. 86,78,374

(xxvii) *Deposits of the Chairman, Calcutta Improvement Trust* Cr. Rs. 3,01,054

68. These two deposit heads are intended to record the transactions in connection with the acquisition of land for public purposes by municipalities or other bodies financially independent of Government and by the Calcutta Improvement Trust respectively. Discrepancies amounting to Rs. 1,91,327 and Rs. 1,06,599 between the ledger and broadsheet balances pertaining to the items (xxvi) and (xxvii) respectively are under reconciliation. Certificates of acceptance of balance in respect of the former have not been received in nine cases; the balance in respect of the latter has been accepted.

(xxviii) *Deposits for sanitary works done for local bodies* Cr. Rs. 11,73,582

69. The balance represents the deposits made by local bodies for sanitary and water supply projects to be executed by the Chief Engineer, Public Health Department, and also cash deposits of Contractors as security and other miscellaneous deposits.

(xxix) *Deposits on account of sale-proceeds of stocks of black-listed shops and private hoarders* Cr. Rs. 34,121

70. Sale-proceeds of the hoarded stocks of the profiteering merchants and private hoarders requisitioned under the Defence of India Rules are recorded under this head. There is a discrepancy of Rs. 380 between the ledger balance and that of the broadsheet; it is under reconciliation.

(xxx) *Deposits for evacuation of Refugees from East Bengal* Cr. Rs. 125

71. This head was opened to record the deposits received from persons in West Bengal on the introduction of a system of providing facilities to remit money to their families and near relatives in distress in East Bengal through the Deputy High Commissioner for India at Dacca.

Other Accounts **Cr. Rs. 1,06,78,299**

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

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

	Cr. Rs.
Subventions from Central Road Fund	42,02,003
Deposit Account of grants for Economic Development and Improvement of rural areas	42,631
Deposit Account of the grant made by the Indian Central Jute Committee	18,156
Deposit Account of the grant made by the Indian Council of Agricultural Research	24,365
Deposit Account of the grant made by the Indian Central Sugarcane Committee	1,14,081
Deposit Account of grants from the Central Government for the development of Handloom Industries	24,203
Deposit Account of grants from the Central Government for the Food Production drive schemes—Bonus for accelerating production of foodgrains	59,17,174
Deposit Account of the grant made by the Central Silk Board	6,882
Deposit Account of the grant made by the Indian Central Oil Seeds Committee	5,663
Deposit Account of Securities held by Government	3,17,107
Cooch Behar Deposit Account	6,034
Total	1,06,78,299

Subventions from Central Road Fund *Cr. Rs. 42,02,003*

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

Deposit account of grants for Economic Development and Improvement of rural areas *Cr. Rs. 42,631*

74. This head was opened in the Government accounts with effect from 1935-36 and is credited with the grant made to the Government of West Bengal by the Government of India out of the special fund created out of the latter's revenue surplus to be spent on schemes for the amelioration of the conditions of the cultivators and rural classes. The account is also credited with contributions from local bodies.

The amount represents the share of West Bengal of the balance of undivided Bengal calculated on the basis of the general ratio. The question of continuing the Deposit account head is under examination of the Government.

	Cr. Rs.
Deposit Account of the grant made by the Indian Central Jute Committee	18,156
Deposit Account of the grant made by the Indian Council of Agricultural Research	24,365
Deposit Account of the grant made by the Indian Central Sugarcane Committee	1,14,081

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

*Deposit Account of grants from the Central Government
for the development of Handloom Industries Cr. Rs. 24,203*

76. Grants made by the Government of India to the State Government for operating certain schemes of development of handloom industries are recorded under this head. The schemes are under the administrative control of the Director of Industries and the Registrar of Co-operative Societies, West Bengal.

The above balance is to be accepted by the Director of Industries and a certificate of acceptance is awaited from him.

*Deposit Account of grants from the Central Government
for the Food Production drive Schemes—Bonus
for accelerating production of foodgrains Cr. Rs. 59,17,174*

77. The amount of food procurement bonus payable by the Government of India to the State Government of West Bengal is credited to the above deposit head. The expenditure on schemes financed from procurement bonus is recorded under the appropriate service heads and an amount equivalent to the amount of expenditure to be met from the bonus should be transferred to the corresponding revenue heads each year from the deposit account mentioned above. Acceptance of balance is under correspondence with Government.

*Deposit Account of grant made by the Central Silk
Board Cr. Rs. 6,882*

78. This deposit head is intended for recording grants received from the Central Silk Board, India, in connection with the scheme for the establishment of a (silk) Cocoon market. The expenditure on the scheme is booked under the relevant service head and an equivalent amount on the basis of actual expenses incurred is credited by transfer from the above deposit account to the relevant receipt head of the State account. Acceptance of balance is still under correspondence.

*Deposit Account of grant made by the Indian Central
Oil Seeds Committee Cr. Rs. 5,663*

79. This deposit head has been opened in the accounts to record transactions in connection with the scheme for carrying research work on oil seeds in West Bengal the entire cost of which is to be borne by the Indian Central Oil Seeds Committee.

Deposit Account of Securities held by Government Cr. Rs. 3,17,107

80. The amount represents the market value of the securities on the 31st

March, 1940, held by the Government of West Bengal on account of " Un-claimed deposits in the Suitors' Fund of the High Court, Calcutta " enhanced by a further investment of Rs. 13,700 in purchasing securities worth Rs. 13,900 during the year 1943-44.

Cooch Behar Deposit Account *Cr. Rs. 6,034*

81. On the merger of the Cooch Behar State with the State of West Bengal on the 1st January 1950, it was decided to keep all the receipts and payments pertaining to that district segregated from the regular accounts under a specific Deposit head as mentioned above. All such debits and credits were wiped off by transfer to the appropriate heads in the accounts of 1950-51 except the amount shown above. This amount has, however, been cleared in the accounts of 1951-52.

Advances not bearing interest **Dr. Rs. 89,09,165**

82. The classes of transactions included under the group are the following :—

Advances Repayable	Dr. Rs.	65,30,897
Permanent Advances	Dr. Rs.	8,84,323
Accounts with the Reserve Bank	Cr. Rs.	6,751
Accounts with the Government of Burma	Dr. Rs.	5,89,595
Accounts with the Government of Pakistan	Dr. Rs.	9,11,968
Accounts with Part B States	Cr. Rs.	867
		Total
		89,09,165

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

Advances Repayable **Dr. Rs. 65,30,897**

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

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

	Dr. Rs.
<i>Civil Advances—</i>	
Objection Book Advances	39,67,403
Public Works Advances—Takavi Works Advances	12,36,842
Passage Advances	1,430
<i>Special Advances</i>	13,20,849
<i>Forest Advances</i>	4,373
Total	65,30,897

Objection Book Advances Dr. Rs. 39,67,403

86. The balance represents the total amount outstanding in the "Objection Books" as described in Paragraph 84 above. Discrepancies amounting to Rs. 86,091 between the ledger balance and those in the Objection Books are under settlement. Out of the sum outstanding Rs. 9,17,688 has since been adjusted and the balance is in course of adjustment.

Public Works Advances—Takavi Works Advances Dr. Rs. 12,36,842

87. The balance is adjusted by transfer of an equal amount to the Section "R.—Loans and advances by the State Government—Advances under Special Laws" as soon as the work is finished and the parties from whom the recoveries will be made are determined by the Collector. There is a discrepancy of Rs. 10 between the ledger and broadsheet balances which is under reconciliation.

Passage advances Dr. Rs. 1,430

88. Advances granted to certain Government servants of non-Asiatic domicile and their families to enable them to meet the cost of passages overseas are recorded under this head. Recoveries are being effected regularly by instalments.

Special Advances Dr. Rs. 13,20,849

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

There are discrepancies amounting to Rs. 3,058, Rs. 662 and Rs. 434 in respect of the items (i), (vii) and (xxii) respectively. These are under reconciliation. Special advances referred to in items (v), (ix), (xii), (xiii), (xiv), (xxi), (xxii), (xxv), (xxvi), (xxvii), (xxxii), (xxxiii), (xxxv) and (xxxvi) detailed below are under correspondence with the authorities concerned for acceptance of balance or for final adjustment.

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

	Dr. Rs.
(i) Advances to students and other Indians in the United Kingdom	27,435
(ii) Advance for the erection of filatures	17,476
(iii) Advance to the Director of Agriculture	5,000
(iv) Advance to the Director of Fisheries	6,000
Carried over	55,911

	Dr. Rs.
Brought forward	55,911
(v) Advances for manufacture of hand-made paper	—98
(vi) Zemindary Embankment Advance	13,804
(vii) Advances to persons rendered destitute by Famine of 1943	4,73,577
(viii) Advance to the Solicitor to the Government of West Bengal	1
(ix) Advances for helping riot-affected people	2,637
(x) Advances to the Deputy Commissioner of Police, Enforcement Branch, for test purchase	46,000
(xi) Advances to fishermen for construction of huts	19,453
(xii) Advances for purchase of cloth	63,486
(xiii) Advances for purchase of Kerosene Oil	6,214
(xiv) Advances for purchase of ghee	1,27,130
(xv) Advances for reclamation of waste lands	900
(xvi) Advances for Electrical Development under North Calcutta Rural Electrification Scheme	—9,499
(xvii) Advances in connection with expenditure on account of National Cadet Corps	24,320
(xviii) Advance to the Principal, Krishnagar College	834
(xix) Advances to the Controller of Rationing for payment of Insurance premium on account of Employees Fidelity Bonds	1,192
(xx) Advance to the Director of Fisheries for Pisciculture in rural areas	3,505
(xxi) Advance to Albert Victor Loper Hospital	1,01,000
(xxii) Advances to Calcutta Nurses Institute	1,18,434
(xxiii) Advance to Railways	1,350
(xxiv) Advance to Deputationists for higher education abroad	6,125
(xxv) Advance to the Superintendent, Government Printing for purchase of sugar	2,500
(xxvi) Advance to East Bengal Wing of the Application Committee	3,000
(xxvii) Advances to Milk Commissioner, Haringhata	1,13,079
(xxviii) Advance to the Disturbances Enquiry Commission	—837
(xxix) Advance to Secretary of Services Post-war Reconstruction Trust Fund Committee	1,00,000
(xxx) Advance to the Administrator, Sussex Trust Fund	13,000
(xxxi) Advance to the Director of Agriculture for purchase of cotton seeds	12,000
(xxxii) Advance to the Director of Publicity in connection with Mayurakshi Project	417
(xxxiii) Advance under Unionwari Tank Fishery Development Scheme	6,500
(xxxiv) Revolving Capital for Training-cum-Works Scheme	7,200
(xxxv) Advance to the Commandant, Armed Police Battalion to meet expenses for recruits	6,714
(xxxvi) Advance to an officer of the Police Department for purchase of winter clothing	1,000
Total	<u>13,20,849</u>

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

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

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

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

This represents advance made by the Director of Industries to the silk manufacturers for the production of silk in West Bengal.

(iii) *Advance to the Director of Agriculture.*

The advance was granted to the Director of Agriculture to meet initial expenses and to purchase essential equipments in connection with the Central Livestock Research-cum-Breeding Station at Haringhata.

(iv) *Advance to the Director of Fisheries.*

The advance was granted for financing the scheme for procurement and transport of fish from the Sunderbans estuarine fisheries to Calcutta.

(v) *Advances for manufacture of hand-made paper.*

The advance was granted for supply of equipment and raw materials to the manufacturers of hand-made paper. Readjustment of the minus balance is under correspondence.

(vi) *Zemindary Embankment Advance.*

The advance was sanctioned by the Government of West Bengal to meet expenses in connection with the embankments.

(vii) *Advances to persons rendered destitute by Famine of 1943.*

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

(viii) *Advance to the Solicitor to the Government of West Bengal.*

The advance was granted to the Solicitor to the Government of West Bengal to meet out-of-pocket expenses in connection with a civil suit.

(ix) *Advances for helping riot-affected people.*

The transactions were in connection with the loans granted to riot victims for house building purposes. The advances are being recovered in instalments.

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

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

(xi) *Advances to fishermen for construction of huts.*

The advance was granted to the Collector of 24-Parganas for giving loans to fishermen for the construction of huts.

(xii) *Advances for purchase of cloth.*

Advance was granted to the officers of the Police Department and to the Superintendent, West Bengal Government Press for supply of cloth to their staff.

(xiii) *Advances for purchase of Kerosene oil.*

The advance was granted to the Superintendent of the West Bengal Government Press for supply of Kerosene oil to the Technical Staff of the Press.

(xiv) *Advances for purchase of ghee.*

The advance was granted to the Superintendent, West Bengal Government Press, for supply of ghee to the industrial workers of the Press.

(xv) *Advances for reclamation of waste lands.*

The advance was granted to the Special officer, Reclamation and Settlement of Waste Lands, for expenditure on purchase of instruments, records, maps, etc., and for meeting the travelling expenses of the field staff in connection with the survey and preparation of records of rights of areas selected for pilot schemes for utilisation of waste lands and settlement of demobilised servicemen on lands.

(xvi) *Advances for Electrical Development under North Calcutta Rural Electrification Scheme.*

Advance granted to the Chief Electrical Engineer in connection with the above-mentioned scheme was booked under this head. The present minus balance has been adjusted in the accounts of 1951-52.

(xvii) *Advances in connection with expenditure on account of National Cadet Corps.*

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

(xviii) *Advance to the Principal, Krishnagar College.*

Registration and migration fees realised from the students were deposited in a Bank. The Bank having closed its doors the Government of West Bengal had to grant a special advance of Rs. 1,955 to the Principal to enable him to meet the University dues. The Government after due consideration of the facts held certain officers responsible for this loss. A sum of Rs. 1,121 was recovered from the officers at fault during the year under report and was adjusted against the aforesaid advance leaving a balance of Rs. 834. Out of this a sum of Rs. 638 has been ordered by the Government to be written-off. The question of recovery of the balance of Rs. 196 is still under the consideration of Government.

(xix) *Advances to the Controller of Rationing for payment of Insurance premium on account of Employees' Fidelity Bonds.*

The advances were sanctioned to enable the Controller of Rationing to pay the Insurance premium on account of the Employees' Fidelity Bonds

to the Insurance Company. The amounts paid are recoverable from the employees of the Government Stores.

(xx) *Advance to the Director of Fisheries for Pisciculture in rural areas.*

The advance was granted for the purpose of piscicultural works in selected tanks of rural areas in West Bengal.

(xxi) *Advance to Albert Victor Leper Hospital.*

The advance was granted to the hospital authorities as a financial help to tide over their difficulties.

(xxii) *Advances to Calcutta Nurses Institute.*

The advances were granted to the Nurses Institute for meeting the deficit in the running expenses of the Institute.

(xxiii) *Advance to Railways.*

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

(xxiv) *Advance to Deputationists for higher education abroad.*

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

(xxv) *Advance to the Superintendent, Government Printing, for purchase of sugar.*

The advance was made to meet the cost of purchase of sugar for supplying to the employees of the West Bengal Government Press.

(xxvi) *Advance to East Bengal Wing of the Application Committee.*

The advance was made to an officer of the East Bengal Wing of the application Committee to enable him to meet the expenses of his staff while on duty in Calcutta in view of the stoppage of exchange facilities between India and Pakistan. The advance which was due for recovery from the Government of Pakistan long ago remains outstanding. The matter was referred to the Government of West Bengal for effecting recovery but to no effect.

(xxvii) *Advances to Milk Commissioner, Haringhata.*

The advances were granted to the Milk Commissioner, Haringhata, for purchase of livestock as well as for meeting other expenses such as purchase of fodder for cattle, etc.

(xxviii) *Advance to the Disturbances Enquiry Commission.*

The advance had been paid to the Disturbances Enquiry Commission at Calcutta. The minus balance has since been adjusted in the accounts of 1951-52.

(xxix) *Advance to the Secretary of Services Post-war Reconstruction Trust Fund Committee.*

This is an advance granted to the Secretary of Services Post-war Reconstruction Committee for meeting expenditure. The advance will be adjusted against the corpus of the Services Post-war Reconstruction Trust Fund after the issue of the vesting order under the Charitable Endowments Act, 1890.

(xxx) *Advance to the Administrator, Sussex Trust Fund.*

The advance was placed at the disposal of the Administrator, Sussex Trust Fund to enable him to meet the immediate commitments of the Trust in West Bengal pending apportionment of the assets of the Fund between East and West Bengal. The amount will be recouped from the income of the Trust Fund to be allotted to West Bengal.

(xxxi) *Advance to the Director of Agriculture for purchase of cotton seeds.*

The advance was drawn by the Director of Agriculture, West Bengal to purchase cotton seeds from Hyderabad for distribution to the cotton-growers of West Bengal.

(xxxii) *Advance to the Director of Publicity in connection with Mayurakshi Project.*

The amount was paid to the Director of Publicity, West Bengal to meet the expenses in connection with the visit of distinguished persons at the site of Project.

(xxxiii) *Advance under Unionwari Tank Fishery Development Scheme.*

The advance was granted to the Director of Fisheries, West Bengal, for meeting expenditure in connection with the improvement of tanks for pisciculture.

(xxxiv) *Revolving Capital for Training-cum-Works Scheme.*

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

(xxxv) *Advance to the Commandant, Armed Police Battalion to meet expenses for recruits.*

The advance was granted to meet the cost of diet and other incidental charges for recruits.

(xxxvi) *Advance to an officer of the Police Department for purchase of winter clothing.*

The advance was granted to an Inspector of Police C. I. D. for purchase of winter clothing on the occasion of his deputation to the United Kingdom. It is in course of recovery.

Forest Advances Dr. Rs. 4,373

92. Advances made to the disbursing officers of the Forest Department for meeting contingent and other expenditure in their respective ranges are recorded under this head. Out of the outstanding balance a sum of Rs. 983 has since been adjusted.

Permanent Advances Dr. Rs. 8,84,323

93. The balances have not been accepted by the officers concerned in twelve cases. There are certain discrepancies amounting to Rs. 21,699 between the ledger balance and that of the broadsheets which are under reconciliation.

Accounts with the Reserve Bank Cr. Rs. 6,751

94. The receipts and payments on account of the Reserve Bank appearing in the Government Accounts are in the first instance credited or debited to this head pending clearance with the Bank. The above balance, which is the net result of such transactions, represents the amount due to the Reserve Bank on the 31st March 1951. This has since been adjusted in the accounts of 1951-52, subject to a discrepancy of Rs. 290. The discrepancy is under reconciliation.

Accounts with the Government of Burma Dr. Rs. 5,89,595

95. The balance represents the net result of the debits and credits of the transactions passing between the Government of Burma and the Government of West Bengal awaiting clearance through the Reserve Bank of India, Calcutta. The transactions relating to the post-partition period have been settled. Out of the outstanding balance of Rs. 6,24,827 relating to the pre-partition period Rs. 36,631 has since been settled. The balance is under adjustment.

Accounts with the Government of Pakistan Dr. Rs. 9,11,968

96. The balance represents the net amount of the debits and credits pertaining to the transactions passing between the Government of Pakistan and the Government of West Bengal. Out of the above balance the sum of Rs. 5,77,940 was adjusted up to 30th June 1948 when the arrangement for monetary settlement through the Reserve Bank of India ceased to be operative. The West Bengal Government not having entered into agreement with any Government in Pakistan for settling transactions by means of Bank drafts, no further adjustment has been made.

Accounts with Part B States Cr. Rs. 867

97. Receipts and Payments on behalf of the Part B States were taken under this head pending clearance by means of Bank Drafts. All the items which comprise the balance shown above have been settled with the exception of only one which is under correspondence.

Suspense—

	Dr. Rs.
Investments	3,44,69,437
Other Items	2,00,12,428

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

Investments—

	Cr. Rs.	Dr. Rs.
Suspense Accounts		3,44,69,437

Other Items—

(i) Suspense Accounts	1,98,17,667	5,44,43,042
(ii) Cheques and Bills	1,48,67,924	..
(iii) Departmental and Similar Accounts . . . . .	..	2,54,977
Total—Other Items	3,46,85,591	5,46,98,019
	Net Dr. Rs.	2,00,12,428

Investment—

Suspense Accounts—Cash Balance Investment Accounts Dr. Rs. 3,44,69,437

99. The balance comprises two different types of investments amounting to Rs. 45,02,250 and Rs. 2,99,67,187 respectively. The former represents the market value of securities held by the Government of Bengal on account of the Reserve Fund of the Official Assignee, the Steam Boilers Inspection Fund and the Suitors' Fund as it stood on the 31st March 1940, when the securities which were previously kept outside the Government accounts were brought within the accounts, and the market value (as on the 31st March 1944) of the securities worth Rs. 13,900 purchased in 1943-44 on account of the Suitors' Fund. The market value of the securities in hand on the 31st March 1951 was Rs. 44,30,193.

The latter represents investment in three months Government of India Treasury Bills remaining outstanding on the 31st March 1951 out of the surplus cash balance available for short term investment. Interest amounting to Rs. 1,74,492 was realised on account of such investments and credited to revenue during the year under report. The outstanding Treasury Bills matured in June 1951 and the amount invested was recouped.

Other items—	Cr. Rs.	Dr. Rs.
(i) <i>Suspense Accounts</i>	1,98,17,667	5,44,43,042

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

	Cr. Rs.	Dr. Rs.
Suspense Accounts—		
Objection Book Suspense	51,14,680	2,07,50,266
Customs Duty Suspense	6,264	..
Payments made to refugee pensioners from Pakistan . . . . .	..	7,928
Pakistan Suspense . . . . .	..	3,398
Recoveries of Service Payments	18,598	..
Departmental Adjusting Account	10,666	1,67,756
English Stores Suspense Account . . . . .	..	2,62,353
Central Accounts Office—		
Reserve Bank Suspense	90,131	..
Undivided Bengal Suspense	1,45,77,328	3,32,51,341
	1,98,17,667	5,44,43,042

<i>Objection Book Suspense</i>	}	<i>Cr. Rs. 51,14,630</i>
		<i>Dr. Rs. 2,07,50,266</i>

101. The entries under this head represent transactions which due to insufficient information or other reasons cannot be allocated to the proper head of account. They also include transactions made on behalf of third parties. The clearance of these items is watched through Objection Books and Broadsheets. There are discrepancies amounting to Rs. 499 and Rs. 2,00,000 in respect of the credit and debit balances respectively between the ledger balances and those of the broadsheets which are under reconciliation. A substantial part of the outstanding balances has been adjusted in the accounts of 1951-52 and action taken to clear off the rest.

<i>Customs Duty Suspense</i>	<i>Cr. Rs. 6,264</i>
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102. The amount has since been adjusted in the accounts of 1951-52.

<i>Payments made to refugee pensioners from Pakistan</i>	<i>Dr. Rs. 7,928</i>
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103. Payments of pensions are being provisionally made to pensioners coming from East to West Bengal in whose cases necessary formalities of a regular transfer could not be completed. Such transactions are being booked under this suspense head pending final adjustment. The outstanding balance has since been adjusted.

<i>Pakistan Suspense</i>	<i>Dr. Rs. 3,398</i>
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104. The balance represents the expenditure on the transport of personnel, goods and records from West Bengal area to East Bengal incurred after the Partition. The amount is recoverable from the East Bengal Government. Except a sum of Rs. 298 which was cleared in the accounts of 1950-51, no further adjustment has been made.

<i>Recoveries of Service Payments</i>	<i>Cr. Rs. 18,598</i>
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105. Recoveries of payments made in course of audit are taken in the first instance to this head and thereafter finally brought to account. The outstanding balance is in course of settlement.

<i>Departmental Adjusting Account</i>	}	<i>Cr. Rs. 10,666</i>
		<i>Dr. Rs. 1,67,756</i>

106. This suspense head is intended for recording at the first instance the debits and credits relating to the various Revenue and Service heads appearing in the Treasury accounts or passed on from other States pending clearance by final adjustment in the respective Departmental Accounts. The balances represent the amount of such debits and credits which could not be adjusted during the year for want of details and vouchers. The entire credit balance has since been fully adjusted in the accounts for 1951-52. Out of the outstanding debit balance a sum of Rs. 1,28,788 only remains to be adjusted and the matter is under correspondence.

<i>English Stores Suspense Account</i>	<i>Dr. Rs. 2,62,353</i>
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107. Debits and credits on account of English stores which appear in the Remittance Accounts and which are required to be adjusted fully in the Indian Accounts are taken under this head if they cannot be finally adjusted

under the appropriate heads at once. A sum of Rs. 1,68,156 has since been settled and correspondence has been going on for the settlement of the rest.

Central Accounts Office—

Reserve Bank Suspense *Cr. Rs. 90,131*

108. Transactions passed on from other Accounts Offices through the Inter-State Settlement Accounts are initially recorded under this head on receipt of intimation from the Reserve Bank of India, Calcutta, pending final adjustment under the relevant heads. Balance amounting to Rs. 10,503 only is now outstanding on this account.

Undivided Bengal Suspense $\left\{ \begin{array}{l} \text{Cr. Rs. 1,45,77,328} \\ \text{Dr. Rs. 3,32,51,341} \end{array} \right.$

109. This head represents receipts and payments made to or by the Government of West Bengal on account of the arrear dues of and claims against undivided Bengal. The balances shown above are to be taken into account in the financial settlement with East Bengal.

(ii) *Cheques and Bills—*

Pre-audit cheques *Cr. Rs. 1,48,67,924*

110. The balance represents the value of the cheques issued but remaining unpaid on the 31st March 1951. Cheques aggregating Rs. 4,23,721 have not yet been cashed. There is a discrepancy of Rs. 23,50,610 between the ledger balance as shown above and that in the register of outstanding cheques owing to the fact that the value of the cheques equivalent to the aforesaid sum issued before the date of partition and cashed afterwards was kept segregated in the accounts under the head "Undivided Bengal Suspense".

(iii) *Departmental and Similar Accounts—*

Civil Departmental Balances *Dr. Rs. 2,54,977*

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

	Dr. Rs.
Sealdah Small Cause Court	3,815
Public Works Cash Balance	48,232
Sanitary Works Cash Balance	—35,979
Construction Board Cash Balance	31,304
Chaklajat Cash Balance	1,90,448
P.W.D. (Cooch Behar) Cash Balance	17,156
Total	2,54,977

These are cash balances in the hands of the several disbursing officers of different departments. They do not form part of the general cash balance of Government.

There are certain discrepancies between the ledger balances and those acknowledged by the disbursing officers, arising out of mispostings in accounts. These are being settled in the accounts of 1951-52.

SECTION S.—REMITTANCES Cr. Rs. 78,59,147**I.—Remittances within India—**

112. This head consists of :—

	Cr. Rs.	Dr. Rs.
Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller.	38,89,389	..
Reserve Bank of India Remittances	8,37,756	..
Adjusting Account between Central and State Governments.	30,84,484	..
Adjusting Account with Railways . . . . .	..	1,83,223
Inter-State Suspense Account	2,30,741	..
Total	80,42,370	1,83,223
	Net Cr. Rs. 78,59,147	

Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller**Cr. Rs. 38,89,389**

113. The following are the details :—

1. Forest Remittances	Cr. Rs. 2,77,024
2. Public Works Remittances	Cr. Rs. 52,82,038
3. Sanitary Works Remittances	Cr. Rs. 10,42,885
4. Transfer between Public Works officers	Cr. Rs. 4,533
5. Construction Board Remittances	Dr. Rs. 25,67,024
6. Transfer between Construction Board Engineers	Dr. Rs. 1,50,067

(Net) Total Cr. Rs. 38,89,389

114. This head covers two different kinds of transactions, one being remittance in actual cash between treasuries and departments rendering accounts to the same Accounts Office. Each separate remittance of this kind is watched through a remittance register. The transactions of the other class are purely book adjustments made within the accounts of the same Accounts Office, which are watched through separate registers maintained for the purpose. There were discrepancies in respect of the items (2), (3), (5) and (6) which have been mostly settled in the accounts of 1951-52. There is also a discrepancy of Rs. 348 in respect of Forest Remittances which is under reconciliation. The outstanding balances are in course of adjustment.

Reserve Bank of India Remittances Cr. Rs. 8,37,756

115. A scheme was introduced by the Reserve Bank of India with effect from 1st October 1940 to standardise and extend remittance facilities throughout India and Burma. At places where the Reserve Bank has no offices

of its own or is not represented by offices or branches of the Imperial Bank, the issue and payment of telegraphic transfers and drafts on Reserve Bank account is undertaken by Government treasuries and sub-treasuries as "Treasury Agencies" of the Bank. Receipts and payments taking place in treasuries on this account are accounted for under this head, and are initially carried against Government balances until cleared with the Bank through daily advices of drawings and encashments. The debits and credits booked under this head are ultimately cleared by corresponding adjustments under the head "Reserve Bank Deposits".

The balance which represents the amount not settled with the Reserve Bank within the year for want of full particulars or due to delayed intimation is in course of settlement.

Adjusting Account between Central and State Government	Cr. Rs. 30,84,484
Adjusting Account with Railways	Dr. Rs. 1,83,223
Inter-State Suspense Account	Cr. Rs. 2,30,741

116. The first head records transactions between the Central Government and the Government of West Bengal, the second between the Government of West Bengal and the Railways and the third between the Government of West Bengal and other State Governments requiring settlement through the Reserve Bank of India, Calcutta. The balances represent the outstanding amounts for which settlement could not be carried out in the Reserve Bank's accounts for the year 1950-51. The outstanding balance against the head "Adjusting Accounts between Central and State Governments" has since been cleared. In the other two cases, outstanding debit balances amounting to Rs. 13,301 and Rs. 11,110 respectively pertaining to pre-partition period are only outstanding; the rest have been cleared.

SECTION V.—CASH BALANCE **Dr. Rs. 7,42,04,866**

117. The following are the details of the closing cash balance :—

	Rs.
Cash in Treasuries	83,82,760
Deposits with the Reserve Bank	6,81,10,105
Remittances in transit	—22,87,999

Certain discrepancies occurred between the balance shown against "Remittances in transit" and that certified by the Currency Officer on the Cash Balance Report for March 1951. The discrepancies have since been settled. The other two balances agreed with those in the Cash Balance Report and the statement of the Central Accounts Office of the Reserve Bank of India.

**B.—DEBT, DEPOSITS, REMITTANCES AND CONTIN-
GENCY FUND.**

Part II.—Accounts.

No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS.

Heads of Receipts.	Actuals for 1950-51.			
	1	2	3	4
			Heads of Disbursements.	
				Actuals for 1950-51.
PART I.—CONSOLIDATED FUND.				
		Rs.		Rs.
Total Revenue as per Account No. 3 of Part A		34,25,95,633	Total expenditure as per Account No. 3 of Part A	44,20,49,752
N.—Public Debt incurred—			N.—Public Debt discharged—	
Floating Debt	16,34,31,386		Floating Debt	16,95,00,000
Loans from the Central Government	9,92,93,000		Loans from the Central Government	80,42,000
Total—Public Debt incurred	26,27,24,386		Total—Public Debt discharged	17,75,42,000
R.—Loans and Advances by State Governments—			R.—Loans and Advances by State Governments—	
Loans to Municipalities, Port Funds, etc.	82,60,714		Loans to Municipalities, Port Funds, etc.	4,73,40,183
Loans to Government Servants	1,84,944		Loans to Government Servants	2,92,075
Total—Loans and Advances by State Governments	84,45,658		Total—Loans and Advances by State Governments	4,76,32,258
Total—Consolidated Fund	61,37,65,677		Total—Consolidated Fund	66,72,24,010

PART II.—CONTINGENCY FUND.

Contingency Fund	50,00,000	Contingency Fund
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PART III.—PUBLIC ACCOUNT.

O.—Unfunded Debt incurred—		O.—Unfunded Debt discharged—	
State Provident Funds	77,36,233	State Provident Funds	49,23,003
Total—Unfunded Debt incurred	77,36,233	Total—Unfunded Debt discharged	49,23,003

P.—Deposits and Advances—

Deposits bearing interest—		Deposits not bearing interest—	
Depreciation Reserve Fund of State Buses	2,87,023	West Bengal Famine Insurance Fund	11,98,688
Other Deposits	6,392	Fund for the promotion of education amongst educationally backward classes.	9,69,515
Deposits not bearing interest—		Deposits not bearing interest—	
West Bengal Famine Insurance Fund	16,00,000	Depreciation Reserve Fund—Government Presses	6,325
Fund for the promotion of education amongst educationally backward classes.	8,41,000	General Reserve Fund for Cooch Behar	1,09,44,161
Depreciation Reserve Fund—Government Presses	60,697		
General Reserve Fund for Cooch Behar	1,93,77,661		
	{ 2,21,72,773	Part III—Carried over	{ 1,31,18,689
	77,36,233		49,23,003
Parts I & II—Carried over	61,87,65,677	Parts I & II—Carried over	66,72,24,010

No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS—concd.

Heads of Receipts.	Actuals for 1950-51.	Heads of Disbursements.	Actuals for 1950-51.
1	2	3	4
PART III.—PUBLIC ACCOUNT—concd.			
	Rs.		Rs.
Parts I & II—Brought forward	61,87,65,677	Parts I & II—Brought forward	66,72,24,010
Part III—Brought forward	{ 77,36,233 2,21,72,773	Part III—Brought forward	{ 49,23,003 1,31,18,689
<i>Deposits not bearing interest—</i>		<i>Deposits not bearing interest—</i>	
Deposits of Local Funds	3,17,83,873	Deposits of Local Funds	3,18,06,219
Civil Deposits	54,15,55,600	Civil Deposits	52,62,96,339
Other Accounts	88,66,148	Other Accounts	18,57,544
<i>Advances not bearing interest—</i>		<i>Advances not bearing interest—</i>	
Advances Repayable	78,16,405	Advances Repayable	84,02,909
Permanent Advances	46,652	Permanent Advances	1,23,977
Accounts with Foreign Government and Indian States	1,315	Accounts with Foreign Government and Indian States	448
Accounts with the Government of Burma	81	Accounts with the Government of Burma	—1,126
Accounts with the Government of Pakistan	10,186	Accounts with the Government of Pakistan	29,655
Accounts with the Reserve Bank	49,401	Accounts with the Reserve Bank	30,664

<i>Suspense—</i>		<i>Suspense—</i>	
Suspense accounts	32,27,77,469	Suspense Accounts	35,85,33,763
Cheques and Bills	15,91,82,435	Cheques and Bills	15,62,95,309
Departmental and similar Accounts	6,71,300	Departmental and similar Accounts	8,33,956
Total—Deposits, etc.	109,49,33,638	Total—Deposits, etc.	109,75,28,346
S.—Remittances—		S.—Remittances—	
Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller.	54,70,35,128	Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller.	54,39,95,593
Adjusting Account between Central and State Governments.	—25,63,470	Adjusting Account between Central and State Governments.	—1,02,23,810
Adjusting Account with Railways	1,52,570	Adjusting Account with Railways	—3,95,127
Inter-State Suspense Accounts	—4,92,175	Inter-State Suspense Accounts	—5,67,442
Reserve Bank of India Remittances	7,32,29,210	Reserve Bank of India Remittances	7,32,37,459
Total—Remittances	61,73,61,263	Total—Remittances	60,60,46,675
Total—Public Account	172,00,31,134	Total—Public Account	170,82,98,024
Total—Receipts	233,87,96,811	Total—Disbursements.	237,55,22,034
V.—(Opening) Cash Balance—		V.—(Closing) Cash Balance—	
Cash in Treasuries	78,14,762	Cash in Treasuries	83,82,760
Deposits with the Reserve Bank	10,62,86,597	Deposits with the Reserve Bank	6,81,10,105
Remittances in transit	—31,71,270	Remittances in transit	—22,87,999
Total	11,09,30,089	Total	7,42,04,866
GRAND TOTAL	244,97,26,900	GRAND TOTAL	244,97,26,900

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1950-51 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

1	On 31st March 1950.	On 31st March 1951.	Increase (+) Decrease (—) in the year ended 31st March 1951.
2	3	4	
Rs.	Rs.	Rs.	
Capital and other expenditure.			
Commercial Departments—			
Irrigation	2,95,97,247	2,96,02,182	+4,935
Industrial Development Programme.	47,81,233	20,80,994	—27,00,239
Multipurpose River Schemes .	4,49,66,018	9,98,03,157	+5,48,37,139
Road Transport Schemes . .	66,25,132	1,20,88,413	+54,63,281
Electricity Schemes . . . .	..	48,97,067	+48,97,067
Total—Commercial Departments .	8,59,69,630	14,84,71,813	+6,25,02,183
Other Departments—			
Other Accounts	6,37,07,842	6,74,39,750	+37,31,908
Total—Other Departments .	6,37,07,842	6,74,39,750	+37,31,908
Total—Capital Expenditure .	14,96,77,472	21,59,11,563	+7,62,34,091
Loans and Advances—			
Loans to Municipalities, Port Funds, etc.	(a)5,96,50,335	9,87,29,804	+3,90,79,469
Loans to Government Servants .	(a)3,52,233	4,59,364	+1,07,131
Total—Loans and Advances .	(a)6,00,02,568	9,91,89,168	+3,91,86,600
Total—Capital and other expenditure	(a)20,96,80,040	31,51,00,731	+10,54,20,691
<i>Debit</i> —Contribution from Revenue and Contingency Fund for capital expenditure debit to Revenue.	—45,63,040	—45,63,040	..
Net capital and other expenditure (outside the Revenue Account).	(a)20,51,17,000	31,05,37,691	+10,54,20,691

(a) Differs from the previous year's closing balance by reason of correction since made. See foot-note on page 148.

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1950-51 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl'd.*

1	On 31st March 1950.	On 31st March 1951.	Increase (+) Decrease (—) in the year ended 31st March 1951.
	Rs.	Rs.	Rs.
Principal sources of Funds.			
Debt—			
Floating Debt	37,53,962	—23,14,652	—60,68,614
Loans from the Central Govern- ment.	13,53,40,046	22,65,91,046	+9,12,51,000
Unfunded Debt	(a)3,73,40,060	4,01,53,290	+28,13,230
Total—Outstanding Debt	(a)17,64,34,068	26,44,29,684	+8,79,95,616
Contingency Fund . . . . .	..	50,00,000	+50,00,000
Sinking Funds and Reserve Funds	27,43,194	1,35,46,485	+1,08,03,291
Net balance under Deposits, Advances, etc., other than those shown separately.	(a)8,18,97,877	10,04,22,665	+1,85,24,788
Remittances	(a)—34,55,439	78,59,147	+1,13,14,586
Total—Debt and other obligations	(a)25,76,19,700	39,12,57,981	+13,36,38,281
Deduct—Cash balance	11,09,30,089	7,42,04,866	—3,67,25,223
„ Investments	58,95,359	3,76,18,144	+3,17,22,785
Net Provision of Funds	(a)14,07,94,252	27,94,34,971	+13,86,40,719

(a) Differs from the previous year's closing balance by reason of correction since made (see para. 7 on page 92).

No. 3.—STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC., DURING THE YEAR AND THE AMOUNT OF DEBT, ETC., AT THE COMMENCEMENT AND THE CLOSE OF THE YEAR.

Description of Debt.	Amount on 1st April 1950.	Additions during the year.	Discharges during the year.	Amount on 31st March 1951.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
I.—Public Debt.				
Floating debt—				
Other Floating Loans .	37,53,962	16,34,31,386	16,95,00,000	—23,14,652
Loans from the Central Government.	13,53,40,046	9,92,93,000	80,42,000	22,65,91,046
Total—Public Debt .	13,90,94,008	26,27,24,386	17,75,42,000	22,42,76,394
II.—Unfunded Debt.				
State Provident Funds—				
General Provident Fund .	3,33,95,784	68,09,262	46,34,660	3,55,70,386
Indian Civil Service Provident Fund.	13,88,766	2,34,485	83,767	15,39,484
Indian Civil Service (Non-European Members) Provident Fund.	6,13,481	72,845	27,289	6,59,037
Contributory Provident Fund.	19,37,290	6,19,568	1,77,287	23,79,571
Other Miscellaneous Provident Funds—				
Non-pensionable Officers' Provident Fund.	4,739	73	..	4,812
Total—Unfunded Debt .	(a)3,73,40,060	77,36,233	49,23,003	4,01,53,290
Total—Debt and other interest-bearing obligations.	17,64,34,068	27,04,60,619	18,24,65,003	26,44,29,684

(a) The opening balances shown against the various funds under "Unfunded Debt" differ from the previous year's closing balances as a result of the revision of allocation of balances (see para. 7(i) on page 93).

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM THE CONSOLIDATED FUND OF THE STATE OF WEST BENGAL OR RECEIVED FROM OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS.

I.—Depreciation Reserve Fund of State Buses.

	Rs.		Rs.
Balance on 1st April 1950 . . . . .	..	Amount expended to meet the cost of renewals and replacements.	..
Amount appropriated from revenue.	2,87,023	Balance on 31st March 1951	2,87,023
	<hr/>		<hr/>
Total	2,87,023	Total	2,87,023
	<hr/>		<hr/>

II.—West Bengal Famine Insurance Fund.

A.—FAMINE INSURANCE FUND.

	Rs.		Rs.
Balance on 1st April 1950	(a) 1,07,896	Payment from the Fund . . . . .	..
Transfer from the Revenue Account.	..	Purchases of securities	11,98,688
Interest receipts	1,750	Balance on 31st March 1951	5,09,208
Sale of securities	15,98,250		
	<hr/>		<hr/>
Total	17,07,896	Total	17,07,896
	<hr/>		<hr/>

B.—INVESTMENT ACCOUNT.

Balance on 1st April 1950	(a) 13,93,108	Sales of securities	15,98,250
Purchase of securities	11,98,688	Balance on 31st March 1951	9,93,546
	<hr/>		<hr/>
Total	25,91,796	Total	25,91,796
	<hr/>		<hr/>

Balance on 31st March 1951—

	Rs.
Cash	5,09,208
Investment	9,93,546
	<hr/>
Total	15,02,754
	<hr/>

	Rs.
Nominal value of the securities held	10,10,600
Market value as on the 31st March 1951	9,80,914

(a) Differs from the previous year's closing balances by Re. 1 by reason of corrections since made.

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM THE CONSOLIDATED FUND OF THE STATE OF WEST BENGAL OR RECEIVED FROM OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS—*contd.*

III.—Depreciation Reserve Fund for Government Presses.

	Rs.		Rs.
Balance on 1st April 1950 .	5,32,419	Amount expended to meet the cost of renewals and replacements.	6,325
Amount appropriated from revenue.	60,697	Balance on 31st March 1951	5,86,791
Total .	5,93,116	Total .	5,93,116

IV.—Fund for the promotion of education amongst educationally backward classes.

	Rs.		Rs.
Balance on 1st April 1950 .	7,09,771	Expenditure during the year	9,69,515
Amount contributed by the State Government.	8,41,000	Balance on 31st March 1951	5,81,256
Total .	15,50,771	Total .	15,50,771

V.—General Reserve Fund for Cooch Behar.

(See para. 40 on page 108.)

GENERAL RESERVE FUND.

	Rs.		Rs.
Balance on 1st April 1950 .	..	Payments from the Fund .	..
Receipts from the pre-merger balances of Cooch Behar State.	(b)1,05,88,661	Balance on 31st March 1951	*1,05,88,661
Total .	1,05,88,661	Total .	1,05,88,661

INVESTMENT ACCOUNT.

	Rs.		Rs.
Balance on 1st April 1950 .	..	Amount realised . .	(a)87,89,000
Amount invested in the Bank, etc.	1,09,44,161	Balance on 31st March 1951	21,55,161
Total .	1,09,44,161	Total .	1,09,44,161

*This balance represents the gross balance of the Fund where from the balance indicated in the latter table has been invested.

(a) Includes an erroneous adjustment amounting to Rs. 3,55,500 which was properly creditable to the head indicated at (b) above. Necessary readjustment is being effected in the accounts of the year 1951-52.

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM THE CONSOLIDATED FUND OF THE STATE OF WEST BENGAL OR RECEIVED FROM OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS—*contd.*

VI.—Subventions from Central Road Fund.

	Rs.		Rs.
Balance on 1st April 1950 .	5,16,485	Amount of expenditure during the year.	23,59,288
Amount allotted from the Central Road Fund.	60,44,806	Balance on 31st March 1951	42,02,003
Total .	<u>65,61,291</u>	Total .	<u>65,61,291</u>

VII.—Deposit Account of Grants for Economic Development and Improvement of Rural Areas.

	Rs.		Rs.
Balance on 1st April 1950 .	42,631	Amount expended on various schemes.	..
Amount contributed by the Central Government.	..		
Local contributions . . .	..	Balance on 31st March 1951	42,631
Total .	<u>42,631</u>	Total .	<u>42,631</u>

VIII.—Deposit Account of the Grant made by the Indian Central Jute Committee.

	Rs.		Rs.
Balance on 1st April 1950 .	21,186	Expenditure during the year	13,930
Amount contributed by the Indian Central Jute Committee.	10,900	Balance on 31st March 1951	18,156
Total .	<u>32,086</u>	Total .	<u>32,086</u>

IX.—Deposit Account of the Grant made by the Indian Council of Agricultural Research.

	Rs.		Rs.
Balance of 1st April 1950 .	(a) 16,272	Amount expended on various researches.	86,837
Amount contributed by the Indian Council of Agricultural Research.	94,930	Balance on 31st March 1951	24,365
Total .	<u>1,11,202</u>	Total .	<u>1,11,202</u>

(a) The opening balance differs from the previous year's closing balance as a result of revised allocation of balances on the 15th August 1947 (*see* para. 7 (i) on page 93).

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM THE CONSOLIDATED FUND OF THE STATE OF WEST BENGAL OR RECEIVED FROM OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS—*contd.*

X.—Deposit Account of Grant from the Central Government for the Development of Handloom Industries.

	Rs.		Rs.
Balance on 1st April 1950 .	43,531	Amount expended on various schemes.	19,328
Amount contributed by the Central Government.	..	Balance on 31st March 1951	24,203
	<hr/>		<hr/>
Total .	43,531	Total .	43,531
	<hr/>		<hr/>

XI.—Deposit Account of Grants by the Indian Central Sugarcane Committee.

	Rs.		Rs.
Balance on 1st April 1950	(a) 94,021	Expenditure during the year	86,485
Amount contributed by the Committee.	1,06,545	Balance on 31st March 1951	1,14,081
	<hr/>		<hr/>
Total	2,00,566	Total .	2,00,566
	<hr/>		<hr/>

(a) The opening balance differs from the previous year's closing balance as a result of revised allocation of balances on the 15th August 1947 (see para. 7 (i) on page 93).

XII.—Deposit Account of Grants from the Central Government for the Food Production Drive Scheme—Bonus for accelerating Production of foodgrains.

	Rs.		Rs.
Balance on 1st April 1950 .	..	Amount expended on the scheme.	..
Amount contributed by the Central Government.	59,17,174	Balance on 31st March 1951	59,17,174
	<hr/>		<hr/>
Total .	59,17,174	Total .	59,17,174
	<hr/>		<hr/>

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM THE CONSOLIDATED FUND OF THE STATE OF WEST BENGAL OR RECEIVED FROM OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS—*concl.*

XIII.—Deposit Account of Grant made by the Central Silk Board.

	Rs.		Rs.
Balance on 1st April 1950 . . . . .	..	Amount expended on the various schemes.	13,118
Amount contributed by the Central Silk Board.	20,000	Balance on 31st March 1951	6,882
	<hr/>		<hr/>
Total	20,000	Total	20,000
	<hr/>		<hr/>

XIV.—Deposit Account of Grant made by the Indian Central Oil Seeds Committee.

	Rs.		Rs.
Balance on 1st April 1950 . . . . .	..	Amount expended	7,974
Amount contributed by the Committee.	13,637	Balance on 31st March 1951	5,663
	<hr/>		<hr/>
Total	13,637	Total	13,637
	<hr/>		<hr/>

XV.—Deposit Account of Securities held by Government.

	Rs.		Rs.
Balance on 1st April 1950	3,17,107	Expenditure during the year	..
Receipt during the year . . . . .	..	Balance on 31st March 1951	3,17,107
	<hr/>		<hr/>
Total	3,17,107	Total	3,17,107
	<hr/>		<hr/>

XVI.—Cooch Behar Deposit Account.

	Rs.		Rs.
Balance on 1st April 1950	26,18,462	Expenditure during the year	—7,29,417
Receipt during the year	—33,41,845	Balance on 31st March 1951	6,034
	<hr/>		<hr/>
Total	—7,23,383	Total	—7,23,383
	<hr/>		<hr/>

No. 5.—STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPaid, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Major and Minor Heads of Account.	Balance on 1st April 1950.		Amount advanced during the year.		Total.		Amount repaid during the year.		Balance on 31st March 1951.		Interest received and credited to revenue.	
	1	2	3	4	5	6	7	8	9	10	11	12
LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.—												
Loans to Presidency Corporations, Port Trust and other Port Funds.		1,21,55,748	2,00,000	1,23,55,748	40,174	1,23,15,574	81,844					
Loans to Municipalities		43,18,196	10,39,579	53,57,774	1,45,960	52,11,814	55,939					
Loans to District and other Local Fund Committees		19,35,532	3,10,875	22,46,407	1,07,970	21,38,437	15,917					
Advances to Cultivators		(a) 93,94,514	46,89,378	1,40,83,892	25,48,207	1,15,35,685	2,79,365					
Advances under Special Laws		(a) 4,46,145	26,567	4,72,712	2,931	4,69,781	4,071					
Miscellaneous Loans and Advances		(a) 1,01,18,842	45,38,825	1,46,57,667	35,61,725	1,10,95,942	3,13,346					
Loans and Advances to displaced persons		(b) 2,12,81,359	3,65,34,959	5,78,16,318	18,53,747	5,59,62,571	..					
Total		(a) 5,96,50,335	4,73,40,183	10,69,90,518	82,60,714	9,87,29,804	7,50,482					
LOANS TO GOVERNMENT SERVANTS—												
House-building advances		(a) 89,906	1,45,579	2,35,485	43,920	1,91,565	4,195					
Advances for purchase of motor conveyances		(a) 2,57,201	1,20,340	3,77,541	1,26,943	2,50,598	3,085					
Advances for purchase of other conveyances		2,800	21,225	24,025	11,664	12,361	107					
Passage advances		1,338	1,000	2,338	774	1,564	—					
Other advances		988	3,931	4,919	1,643	3,276	—					
Total		(a) 3,52,233	2,92,075	6,44,308	1,84,944	4,59,364	7,387					
GRAND TOTAL		(a) 6,00,02,568	4,76,32,258	10,76,34,826	84,45,658	9,91,89,168	7,57,869					

(a) The opening balances differ from the previous year's closing balances by reason of correction since made due to revision of allocation of balances on the 15th August 1947 and inclusion of premerger balances of the Cooch Behar State (see para. 7 on page 92).

(b) Differs from the previous year's closing balance by Re. 1 by reason of correction since made.

APPENDIX.

(Statement showing the details of commitments at the end of 1950-51 in respect of schemes estimated to cost Rs. 1 lakh or more in each case (except those financed from development grants.)

(See Paragraph 11 of Part A of the Report on page 18.)

(Figures are in thousands of Rupees.)

Major head of account and name of scheme.	Amount of sanctioned estimate.	Expenditure to end of 1949-50.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
DEBITED TO REVENUE ACCOUNT.					
<i>18.—Other Revenue Expenditure financed from Ordinary Revenues.</i>					
1. Establishment of an Institute for river research in Bengal.	1,17	95	12	10	1,17
2. Re-excavation of the Chandreswar Khal in the district of Midnapur.	1,42	89	..	54	1,43
3. Re-excavation of the Solatopa Khal	1,98	46	1,01	51	1,98
4. Closing the breaches at Amirpur in the 28th mile of the Damodar Left Embankment.	(a)20,61	16,52	..	4,09	20,61
5. Remodelling Damodar Left Embankment.	2,73,71	1,52,40	1,39	1,19,92	2,73,71
<i>29.—Police.</i>					
6. Linking of Border Police Stations and Out-posts by Radio Telephony.	(b)2,00	..	2,00	60	2,60
7. Adjustment of cost of arms and ammunitions obtained to meet deficiencies resulting from the division of arms at the time of partition.	(b)7,90	..	7,90	7,28	15,18
8. Employment of Bihar Military Police in certain districts.	(b)3,00	..	3,00	47	3,47
9. Allowances to National Volunteer Force.	(b)5,00	..	3,23	5,83	9,06
10. Employment of Bihar Military Police in Calcutta.	3,00	..	3,00	47	3,47

(a) Estimate revised.

(b) Represents sanctioned amount.

APPENDIX—*contd.*

Major head of account and name of scheme.	Amount of sanctioned estimate.	Expenditure to end of 1949-50.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
DEBITED TO REVENUE ACCOUNT—<i>contd.</i>					
<i>29.—Police—conold.</i>					
11. Purchase of arms and ammunitions for the Additional Armed Police Battalion.	2,15	..	..	2,15	2,15
<i>43. Industries—Cinchona.</i>					
12. Switch over to B. P. Standard	3,08	..	1,43	1,65	3,08
<i>50. Civil Works.</i>					
13. Through repairs to Jail buildings at Buxa.	1,51	1,17	75	31	(a)2,23
14. Construction of Nurses' quarters, etc. in connection with the scheme for opening 30 beds at ground floor of Eden Hospital Extension.	(a)5,13	2,27	43	2,43	5,13
15. Construction of Armed Police Barrack in the Bodyguard Lines, Alipore.	(a)25,93	3,13	9,36	11,53	(a)24,02
16. Construction of temporary district headquarters of West Dinajpur at Balurghat.	3,02	2,33	7	65	(a)3,05
17. Constructing an additional storey over the Anderson House, Alipore.	2,32	2,08	..	24	2,32
18. Construction of Police Lines in the temporary district headquarters of West Dinajpur at Balurghat.	2,09	1,82	7	10	(b)1,99
19. Construction of new four-storied Blocks B, C and D at Writers Buildings.	7,13	5,57	..	1,56	7,13
20. Extension of Basirhat Sub-Jail	2,41	80	52	1,18	(a)2,50
21. Construction of additional shades in the compound of Anderson House, Alipore.	4,58 (c)50	3,87 (c)35	.. ..	71 15	4,58 (c)50

(a) Estimates revised.

(b) Represents sanctioned amount.

(c) Represents figures for electric portion.

APPENDIX—*concl'd.*

Major head of account and name of scheme.	Amount of sanctioned estimate.	Expenditure to end of 1949-50.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
DEBITED TO REVENUE ACCOUNT—<i>concl'd.</i>					
<i>50.—Civil Works—concl'd.</i>					
22. Providing accommodation for the 2nd Battalion of the Armed Police in the Compound of Government House, Barrackpore.	2,76	2,05	..	71	2,76
23. Construction of a landing ground at Balurghat.	12,98	66	6,45	96	(b)8,07
24. Short-term scheme for accommodation of E.F.R. at Hijli.	1,00	70	..	30	1,00
25. Construction of the main road on the Eastern side in Part II of the Development area at Kalimpong.	4,06	3,29	70	7	4,06
26. Construction of the main road on the West side in Part II of the Development area at Kalimpong.	2,43	2,32	..	11	2,43
<i>53.—Capital Outlay on Electricity Schemes.</i>					
27. Barrackpore Electric Supply Scheme.	9,61	4,09	3,22	2,30	9,61
28. Cooch Behar Electric Supply Scheme.	2,06	..	1,01	1,05	2,06
<i>63.—Extraordinary charges in India.</i>					
29. Construction of 154 hexagonal type of sentry boxes at various procurement godowns.	1,14	..	30	84	1,14
Total—Debited to Revenue Account.	4,13,92	2,07,72	42,71	1,76,38	4,26,81
DEBITED OUTSIDE THE REVENUE ACCOUNT.					
68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.					
30. Addition of 6 per cent. E. C. Carpet over the glaces of D/S Floor of Anderson Weir.	1,41	1,18	—4	27	1,41
Total—Debited outside the Revenue Account.	1,41	1,18	—4	27	1,41
Total—Commitments	4,15,33	2,08,90	42,67	1,76,65	4,28,22

(b) Represents sanctioned amount.

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