

सत्यमेव जयते

Government of West Bengal

**Finance Accounts
1972-73**

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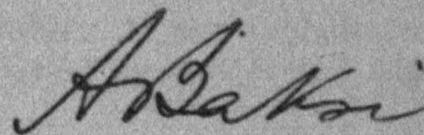
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CERTIFICATE OF THE COMPTROLLER AND AUDITOR-GENERAL OF INDIA

This compilation containing the Finance Accounts of the Government of West Bengal for the year 1972-73 presents the accounts of the receipts and outgoings of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in the accounts. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, presented separately, supplement this compilation.

These accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971. Subject to the observations in this compilation and to those in my report on the accounts of the Government of West Bengal for the year 1972-73, the accounts now presented are correct statements of the receipts and outgoings of the Government of West Bengal for the year 1972-73.



(A. BAKSI),

Comptroller and Auditor-General of India.

New Delhi:

The Nov., 1974.

30 NOV 1974

INTRODUCTORY

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

Part I—Consolidated Fund.

Part II—Contingency Fund.

Part III—Public Account.

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

(1) Revenue;

(2) Capital; and

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

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

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

The third division comprises loans raised by Government—loans of a purely temporary nature classed as “Floating Debt” (such as treasury bills and ways and means advances) as well as other loans classed as “Permanent Debt” and “Loans and Advances made by Government” together with repayment of the former and recoveries of the latter. It also includes inter-State Settlements.

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

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

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

(2) Remittances.

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

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

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

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

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

4. System of Accounts: The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year ending 31st March 1973 as distinguished from the amounts due to or by Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and for representing the true state of affairs of Government commercial undertakings, run on commercial principles. The detailed accounts of this class of undertakings are, therefore, maintained outside the regular accounts in commercial form and are subject to a test check by the Indian Audit and Accounts Department.

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

PART I—Summarised Statements

STATEMENT No. 1—SUMMARY

Receipts	Actuals	
	1971-72	1972-73
PART I—		
(In lakhs of rupees.)		
A—Taxes, Duties and Other Principal Heads of Revenue—		
IV—Taxes on Income other than Corporation Tax	.. 44,47.87	47,15.81
V—Estate Duty .. .. .	.. 56.50	81.75
IX—Land Revenue .. .. .	.. 5,19.41	5,23.24
X—State Excise Duties .. .. .	.. 18,44.36	18,89.78
XI—Taxes on Vehicles .. .. .	.. 6,98.32	8,71.22
XII—Sales Tax .. .. .	.. 74,17.67	91,23.59
XIII—Other Taxes and Duties .. .. .	.. 30,81.00	37,41.05
XIV—Stamps .. .. .	.. 8,04.62	9,48.22
XV—Registration Fees .. .. .	.. 1,46.87	1,86.39
Total—A—Taxes, Duties and Other Principal Heads of Revenue	1,90,16.62	2,20,81.05
B—Debt Services—		
XVI—Interest .. .. .	.. 4,86.35	5,23.06
Total—B—Debt Services	4,86.35	5,23.06
C—Administrative Services		
XVII—Administration of Justice .. .. .	.. 39.31	53.36
XVIII—Jails .. .. .	.. 13.29	6.98
XIX—Police .. .. .	.. 50.14	48.71
XXI—Miscellaneous Departments .. .. .	.. 58.52	3,36.25
Total—C—Administrative Services	1,61.26	4,45.30

OF TRANSACTIONS

	Disbursements	Actuals	
		1971-72	1972-73
CONSOLIDATED FUND			
Revenue			
(In lakhs of rupees)			
A—Collection of Taxes, Duties and Other Principal Revenues—			
4—Taxes on Income other than Corporation Tax	..	11.35	11.52
9—Land Revenue	7,26.86	7,58.50
10—State Excise Duties	1,39.03	1,31.41
11—Taxes on Vehicles	24.50	25.90
12—Sales Tax	86.06	85.17
13—Other Taxes and Duties	85.05	90.39
14—Stamps	27.18	22.32
15—Registration Fees	96.60	96.60
Total—A—Collection of Taxes, Duties and Other Principal Revenues.		11,96.63	12,21.81
B—Debt Services—			
16—Interest on Debt and Other Obligations	36,25.56	42,86.04
17—Appropriation for Reduction or Avoidance of Debt	6,53.04	6,50.70
Total—B—Debt Services	42,78.60	49,36.74
C—Administrative Services—			
18—Parliament, State/Union Territory Legislature	2,03.25	67.10
19—General Administration	8,32.34	9,19.85
21—Administration of Justice	3,19.98	3,40.34
22—Jails	2,96.02	3,10.87
23—Police	29,32.16	30,71.23
26—Miscellaneous Departments	7,39.81	7,58.43
Total—C—Administrative Services	53,23.56	54,67.82

STATEMENT No. 1—SUMMARY

Receipts	Actuals	
	1971-72	1972-73
PART I—		
I—		
(In lakhs of rupees)		
D—Social and Developmental Services—		
XXII—Education	70.20	84.70
XXIII—Medical	78.89	78.18
XXIV—Public Health	6.78	46.92
XXIV—A—Family Planning	—	0.73
XXV—Agriculture	2,98.01	5,45.97
XXVII—Animal Husbandry	86.14	72.61
XXVIII—Co-operation	13.72	12.13
XXIX—Industries	3,09.03	2,52.66
XXXI—Community Development Projects, National Extension Service and Local Development Works.	1.79	0.84
XXXII—Miscellaneous Social and Developmental Organisations	6,51.67	2,39.54
Total—D—Social and Developmental Services ..	15,16.23	13,34.28
E—Multipurpose River Schemes, Irrigation and Electricity Schemes—		
XXXIII—Multipurpose River Schemes	35.73	43.43
XXXIV—Irrigation, Navigation, Embankment and Drainage Works (Commercial).	17.15	20.66
XXXV—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).	10.49	13.47
Total—E—Multipurpose River Schemes, Irrigation and Electricity Schemes.	63.37	77.56
F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—		
XXXVII—Public Works	86.57	1,80.65
Total—F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.	86.57	1,80.65

OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1971-72	1972-73
CONSOLIDATED FUND—<i>contd.</i>		
Revenue—<i>contd.</i>		
(In lakhs of rupees)		
D—Social and Developmental Services—		
27—Scientific Departments	0.66	0.82
28—Education	75,94.32	79,31.86
29—Medical	22,22.39	24,47.70
30—Public Health	7,70.71	6,37.59
30—A—Family Planning .. .. .	..	4,20.71
31—Agriculture	14,81.68	27,63.75
33—Animal Husbandry	2,73.35	3,04.91
34—Co-operation	1,30.97	1,41.57
35—Industries	6,06.78	6,21.30
37—Community Development Projects, National Extension Service and Local Development Works.	6,93.75	9,05.69
38—Labour and Employment	5,18.41	6,37.90
39—Miscellaneous Social and Developmental Organisations ..	3,79.60	6,54.00
Total—D—Social and Developmental Services	1,46,72.62	1,74,67.80
E—Multipurpose River Schemes, Irrigation and Electricity Schemes—		
42—Multipurpose River Schemes	4,38.22	4,76.78
43—Irrigation, Navigation, Embankment and Drainage Works (Commercial).	1,26.39	1,54.62
44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).	7,29.44	5,37.41
Total—E—Multipurpose River Schemes, Irrigation and Electricity Schemes.	12,94.05	11,68.81
F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—		
50—Public Works	13,97.86	18,20.40
51A—Greater Calcutta Development Schemes ..	3,06.22	3,33.00
Total—F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.	17,04.08	21,53.40

STATEMENT No. 1—SUMMARY

Receipts	Actuals	
	1971-72	1972-73
PART I—		
(In lakhs of rupees.)		
G—Transport and Communications (Other than Roads)—		
XXXIX—Ports and Pilotage	1.61	0.94
XLIII—Road and Water Transport Schemes	21.50	21.42
Total—G—Transport and Communications (Other than Roads)	23.11	22.36
I—Miscellaneous—		
XLVIII—Contributions and Recoveries towards Pensions and Other Retirement Benefits.	33.55	27.55
XLIX—Stationery and Printing	7.32	10.94
LI—Forest	3,45.08	4,12.48
LII—Miscellaneous	3,91.17	4,63.07
Total—I—Miscellaneous	7,77.12	9,14.04
J—Contributions and Miscellaneous Adjustments—		
LV—State's share of Union Excise Duties	34,23.02	40,63.13
LVI—Grants-in-aid from Central Government	1,69,80.82	54,74.92
LVII—Miscellaneous adjustments between Central and State/ Union Territory Governments.	5.34	1.78
LVIII—Dividends, etc., from Commercial and Other Undertakings.	3.14	3.63
Total—J—Contributions and Miscellaneous Adjustments	2,04,12.32	95,43.46
Total—Revenue Receipts	4,25,42.95	3,51,21.76

OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1971-72	1972-73
CONSOLIDATED FUND—<i>contd.</i>		
Revenue—<i>contd.</i>		
	(In lakhs of rupees)	
G—Transport and Communications (Other than Roads)—		
53—Ports and Pilotage	19.55	24.72
57—Road and Water Transport Schemes	80.69	71.69
	-----	-----
Total—G—Transport and Communications (Other than Roads)	1,00.24	96.41
	-----	-----
I—Miscellaneous—		
64—Famine Relief	19,38.93	17,87.06
65—Pensions and Other Retirement Benefits ..	3,97.28	4,53.23
67—Privy Purses and Allowances of Indian Rulers ..	0.06	0.07
68—Stationery and Printing	1,22.86	1,25.66
70—Forest	2,86.00	3,17.22
71—Miscellaneous	89,06.31	58,36.44
	-----	-----
Total—I—Miscellaneous	1,16,51.44	85,19.68
	-----	-----
J—Contributions and Miscellaneous Adjustments—		
76—Other Miscellaneous Compensations and Assignments ..	33.06	40.50
	-----	-----
Total—J—Contributions and Miscellaneous Adjustments ..	33.06	40.50
	-----	-----
K—Extraordinary Items—		
78—Prepartition Payments .. .. .	..	0.01
	-----	-----
Total—K—Extraordinary Items .. .. .	..	0.01
	-----	-----
Total—Expenditure on Revenue Account	4,02,54.28	4,10,72.98
Revenue Deficit(–)/Surplus(+)	(+) 22,88.67	(–) 59,51.22
II—Capital		
Capital Expenditure Outside the Revenue Account (Figures for each Major Head are given in Statement No. 2)	30,37.34	45,89.80
	-----	-----
Total—Expenditure ..	4,32,91.62	4,56,62.78
	-----	-----

STATEMENT No. 1—SUMMARY

Receipts	Actuals	
	1971-72	1972-73
PART I—		
III—		
(In lakhs of rupees)		
O—Public Debt—		
Permanent Debt	16,23.72	14,97.50
Floating Debt	1,64,40.67	1,17,62.67
Loans from the Central Government	76,41.39	1,68,41.54.
Other Loans	4,33.23	3,69.72
Total	2,61,39.01	3,04,71.43
Q—Loans and Advances by the State and Union Territory Governments—		
Recoveries of Loans and Advances	5,55.40	6,07.18
Total—Consolidated Fund	6,92,37.36	6,62,00.37
PART—II		
Contingency Fund (a)	4.35	..
Total—Contingency Fund	4,35	..

(a) Represents expenditure met out of Contingency Fund during earlier years and recouped to the Fund during 1971-72.

(b) Represents expenditure met out of Contingency Fund during 1971-72 and not recouped to the Fund till the close of the year.

OF TRANSACTIONS—*contd.*

	Disbursements				Actuals	
					1971-72	1972-73
CONSOLIDATED FUND—<i>contd.</i>						
Debt—						
O—Public Debt—						
Permanent Debt	7,82.55	7,01.38
Floating Debt	1,53,20.52	1,28,77.82
Loans from the Central Government			50,49.45	59,08.42
Other Loans	70.84	83.24
				Total	2,12,23.36	1,95,70.86
Q—Loans and Advances by the State and Union Territory Governments—						
Loans and Advances	42,03.67	47,57.76
				Total—Consolidated Fund	6,87,18.65	6,99,91.40
CONTINGENCY FUND						
Contingency Fund (b)	0.75	(c) 0.95
				Total—Contingency Fund	0.75	0.95

(c) Represents expenditure met out of advances obtained from Contingency Fund during 1972-73 and not recouped to the Fund till the close of the year. Details are given in Appendix I

STATEMENT No. 1—SUMMARY

Receipts	Actuals	
	1971-72	1972-73
PART III—		
Debt (Other than that mentioned in Part II)		
(In lakhs of rupees.)		
S—Unfunded Debt(a)	8,11.87	10,17.69
T—Deposits and Advances(b) .. .. .	..	..
Deposits Bearing Interest—		
A—Reserve Funds	9.29	6.62
B—Other Deposit Accounts	0.07	0.13
Deposits not Bearing Interest—		
A—Sinking Funds	7,71.54	9,45.03
B—Reserve Funds	1,80.43	1,42.56
C—Other Deposit Account	1,40,66.08	1,48,48.95
Advances not Bearing Interest	8,37.49	13,11.65
Suspense	2,14,47.47	2,65,81.66
Miscellaneous	5,17.23	5,44.07
U—Remittances	1,63,68.14	1,39,08.55
	5,50,09.47	5,93,06.91
Total—Public Account ..		
Total Receipts	12,42,51.18	12,55,07.28
Opening Cash Balance	(-) 6,75.80	(-) 25,36.93
	12,35,75.38	12,29,70.35
Grand Total ..		

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

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

OF TRANSACTIONS—*contd.*

	Disbursements				Actuals	
					1971-72	1972-73
PUBLIC ACCOUNT						
Deposits and Remittances						
(In lakhs of rupees.)						
S—Unfunded Debt(a)	3,72.73	4,87.14
T—Deposits and Advances(b)
Deposits Bearing Interest—						
A—Reserve Funds	25.00
B—Other Deposit Accounts	94.17	..
Deposits not Bearing Interest—						
A—Sinking Funds	5,18.22	6,59.50
B—Reserve Funds	1,59.89	1,34.39
C—Other Deposit Accounts	1,31,29.51	1,48,62.28
Advances not Bearing Interest	10,17.01	14,02.60
Suspense	2,76,46.98	2,44,47.68
U—Remittances	1,44,54.40	1,50,54.14
Total—Public Account				..	5,73,92.91	5,70,72.73
Total—Disbursements				..	12,61,12.31	12,70,65.08
Closing Cash Balance				..	(-)25,36.93	(-)40,94.73 (o)
Grand Total				..	12,35,75.38	12,29,70.35

(o) Represents balance as per Government Accounts. This comprises Rs.11.69 lakhs in treasuries, of Rs.40.22.09 lakhs as deposits with the Reserve Bank of India and Rs.84.33 lakhs as remittances in transit. The amount of deposit with the Reserve Bank has been arrived at after taking into account the adjustment of Inter-Governmental Transactions relating to 1970-71 advised to the Reserve Bank of India up to 25th April 1973. Please see explanatory note 6 below Statement No. 7. (Page 38.)

Explanatory notes:

1. **Receipts from Government of India:** Of the total revenue receipts of Rs.3,51.22 crores in 1972-73, Rs.142.35 crores were received from Government of India as shown below:—

	(In crore of rupees)
(i) Share of net proceeds of taxes on Income other than Corporation Tax ..	46.15
(ii) Share of net proceeds of Estate Duty	0.82
(iii) Share of Union Excise Duties	40.63
(iv) Grants in lieu of tax on railway passenger fares	0.89
(v) Other grants received from Government of India	53.86
Total ..	<u>142.35</u>

2. **Taxation changes during the year:** The following changes in taxation were made during the year:—

XI—Taxes on vehicles—

Measure	Date of enforcement	Expected yield in 1972-73 (In lakhs of rupees)
(a) Surcharges on account of refugee relief at the rate of 10 per cent. on rates of taxes of all motor vehicles excluding vehicles for carrying passengers plying for hire and "vehicles for transport of goods".	1st April 1972 ..	} 56.30
(b) Increase in rates of taxes on certain categories of private cars.	1st August 1972 ..	

XII—Sales Tax—

Notification of certain commodities under section 4A of the Bengal Finance (Sales Tax) Act, 1941.	7th August 1972 ..	} 2,45.00
Levy of Sales Tax on foreign liquor at the rate of 12 per cent. and other excisable commodities at 6 per cent. and levy of tax at the rate of 12 per cent. on certain luxury items.	7th August 1972 ..	
Enhancement of rates of tax on notified commodities under the West Bengal Sales Tax Act, 1954 from 6 per cent. to 8 per cent.	3rd August 1972 ..	

XIII—Other Taxes and Duties—

Enhancement of rates of tax on cinema tickets ..	25th July 1972 ..	} 1,64.00
Entertainment Tax on Hotels and Restaurants	25th July 1972 ..	
Luxury Tax	25th July 1972 ..	

XIV—Stamps—

Enhancement of rates of Stamp Duty on certain instruments.	1st November 1972 ..	85.00
------------------------------------------------------------	----------------------	-------

EXPLANATORY NOTES—*contd.*

3. **Revenue Receipts:** The decrease of Rs.74.21 crores in revenue receipts from Rs.425.43 crores in 1971-72 to Rs.351.22 crores in 1972-73 was mainly under:

Major Head of Account	(In crores of rupees.) Decrease	Reasons for the decrease
Miscellaneous Social and Developmental Organisations.	4.12	Less recoveries of Employees' State Insurance Corporation's share of expenditure
Grants-in-aid from Central Government	115.06	Mainly due to less receipts of grants-in-aid from Government of India on account of relief to refugees from erstwhile East Bengal.

The decrease in revenue under the above heads was partly off-set by increase under:

Major Head of account	(In crores of rupees.) Increase	Reasons for the increase
Taxes on Income other than Corporation Tax.	2.68	Increase in the share of net proceeds of income assigned to the State of West Bengal.
Taxes on Vehicles	1.73	Increase in receipts under the Indian Motor Vehicles Act and the State Motor Vehicles Taxation Act.
Sales Tax	17.06	Mainly due to increase in receipt under the State Sales Tax Act.
Other Taxes and Duties	6.60	Increase in Entertainment Tax, Taxes and duties on electricity and increased receipts under West Bengal Taxes on Entry of goods into Calcutta Metropolitan Area.
Stamps	1.44	Increase in sale of stamps.
Miscellaneous Departments	2.78	Larger receipts from the Food Corporation of India on account of State Governments' claim for administrative charges.
Agriculture	2.48	Larger receipts from sale of chemical fertiliser.
State's share of Union Excise Duties.	6.40	Receipt of larger amount Rs. share of Union Excise Duties.

4. **Expenditure on Revenue Account:** The increase of Rs.8.10 crores in expenditure on revenue account from Rs.4,02.54 crores in 1971-72 to Rs.4,10.73 crores in 1972-73 was mainly under:

Major Head of account	(In crores of rupees.) Actuals		Increase	Reasons for increase
	1971-72	1972-73		
Interest on Debt and other obligations.	36.26	42.87	6.61	More expenditure on account of interest on Government of India loans and on other Obligations.

EXPLANATORY NOTES—*concl'd.*

Major Head of account	(In crores of uprees.)		Increase	Reasons for increase
	Actuals			
	1971-72	1972-73		
Police	29.32	30.71	1.39	More expenditure on criminal Investigation Department and District Police.
Education	75.94	79.32	3.38..	More expenditure on development schemes for primary education.
Medical	22.22	24.48	2.26	More expenditure on hospitals, dispensaries and development schemes and purchase of stock materials.
Public Health and Family Planning.	7.71	10.58	2.87	More expenditure on family planning measures.
Agriculture	14.82	27.64	12.82	More expenditure on development schemes for agricultural improvements.
Community Development Projects, National Extension Service Local Development Works.	6.94	9.06	2.12	Increase in expenditure on development schemes.
Labour and employment	5.18	6.38	1.20	Increased expenditure on Employees' State Insurance Scheme and Development Schemes.
Miscellaneous Social and Developmental Organisation.	3.80	6.54	2.74	More expenditure on Crash Programme of Nutrition for children and Development Schemes.
Public Works ..	13.98	18.20	4.22	Increased expenditure on Communications and Buildings.

The increase was partly counterbalanced by decrease in revenue expenditure under "Miscellaneous" (Rs.30.70 crores) due to less write-off of loans to displaced persons; "Irrigation, Navigation, Embankment and Drainage Works (Non-commercial)" (Rs.1.92 crores) due to less expenditure on maintainance and repairs of Navigation, embankment and drainage works; "Famine Relief" (Rs.1.52 crores) due to less expenditure on famine relief measures; "Parliament, State/Union Territory Legislature" (Rs.1.36 crores) due to less expenditure on election.

STATEMENT No. 2—CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT

Progressive Capital Outlay to end of 1972-73

Nature of expenditure	Expenditure up to 1971-72	Expenditure during 1972-73	Total
			(In lakhs of rupees.)
92—Payment of Compensation to Land Holders, etc., on the Abolition of the Zamindari System.	34,20·68	3,21·90	37,42·58
95—Capital Outlay on Schemes of Agricultural Improvement and Research.	29,49·15	7,23·87	36,73·02
96—Capital Outlay on Industrial and Economic Development.	17,40·60	3,62·55	21,03·15
98—Capital Outlay on Multipurpose River Schemes	1,64,73·25	4,45·73	1,69,18·98
99—Capital Outlay on Irrigation, Navigation, etc., Works (Commercial).	16,28·82	7,50·03	23,78·84
100—Capital Outlay on Irrigation, Navigation, etc., Works (Non-Commercial).	9,28·30	4,71·23	13,99·53
101—Capital Outlay on Electricity Schemes ..	1,28·13	..	1,28·13
103—Capital Outlay on Public Works ..	1,18,16·12	7,12·08	1,25,28·20
106A—Capital Outlay on Greater Calcutta Development Scheme.	8,36·65	48·69	8,85·34
109—Capital Outlay on Other Works ..	1,08,98·81	3,83·05	1,12,81·86
114—Capital Outlay on Road and Water Transport Schemes.	7,46·06	6·15	7,52·22 (a)
119—Capital Outlay on Forests	0·13	..	0·13
120—Payments of Commuted Value of Pensions ..	1,14·63	12·60	1,27·23
124—Capital Outlay on Schemes of Government Trading	-2,72·36	3,51·92	79·56 (b)
125—Appropriation to the Contingency Fund ..	5,00·00	..	5,00·00
Total ..	5,19,08·97	45,89·80	5,64,98·77

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

(b) This head records net expenditure on schemes of Government trading after taking credit for the receipts during the year. The minus expenditure was mainly due to larger recoveries on account of sale proceeds of foodgrains.

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

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

Notes—Contd.

(2) In 1972-73 Government invested Rs.2,81.74 lakhs in Statutory Corporations, Government Commercial and Industrial Undertakings (Rs.35.90 lakhs) and Co-operative Institutions (Rs.2,45.84 lakhs).

The total investment of Government in the share capital and debentures of different concern at the end of 1968-69, 1969-70, 1970-71, 1971-72 and 1972-73 was Rs.26,73.27 lakhs, Rs.28,18.57 lakhs, Rs.29,29.46 lakhs, Rs.31,31.52 lakhs and Rs.34,13.26 lakhs and the dividend/interest received therefrom was Rs.0.89 lakhs, Rs.2.47 lakhs, Rs.2.13 lakhs, Rs.3.14 lakhs and Rs.3.63 lakhs, respectively. Further details are given in Appendix II.

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

Name of the Undertaking	Major head under which accounted for	Year of account	Capital employed	Profit(+) or Loss(-)	Percentage of profit or loss to capital employed
1	2	3	4	5	6
(In lakhs of rupees.)					
Greater Calcutta Milk Supply Scheme.	124—Capital Outlay on Schemes of Government Trading.	1965-66	3,39.74	-73.19	21.54
Scheme for Production of Shark Liver Oil, Fishmeal, etc.	31—Agriculture ..	1964-65	0.71	+0.01	1.41
Schemes for State Trading in Rice and Paddy(a)	124—Capital Outlay on Schemes of Government Trading.	1963-64	19,75.63	-52.95	2.68
Scheme for State Trading in Wheat and Wheat Products (a)	124—Capital Outlay on Schemes of Government Trading.	1964-65	1,71.18	-13.47	7.87
Brooklyn Ice Plant and Cold Storage	31—Agriculture ..	1966-67	17.71	-1.64	9.26
Central Engineering Organisation.	35—Industries ..	1970-71	34.95	-3.46	9.90
Surgical Instruments Servicing Station, Baruipur.	35—Industries ..	1968-69	4.19	-0.36	8.59
Durgapur State Transport Services.	57—Road and Water Transport Schemes/ 114—Capital Outlay on Road and Water Transport Schemes.	1965-66	60.64	-6.52	10.75
Brick and Tile Board (excluding Durgapur Unit)	124—Capital Outlay on Schemes of Government Trading	1971-72	7.99	+0.01	0.12

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

**STATEMENT No. 2—CAPITAL OUTLAY OUTSIDE THE REVENUE
ACCOUNT—concl'd.**

Notes—Concl'd.

Name of the Undertaking	Major head under which accounted for	Year of Account	Capital employed	Profit(+) or Loss(-)	Percentage of profit or loss to capital employed
1	2	3	4	5	6
(In lakhs of rupees.)					
Hospital Appliances Scheme of Central Engineering Organisation	35—Industries	.. 1970-71	2.53	-0.58	22.92
Government Saw Mills, Siliguri	70—Forest	.. 1970-71	31.43	-3.54	11.26
Director of Cinchona and Other Medicinal Plants (Cinchona Wing)	35—Industries	.. 1965-66	80.21	+32.25	40.21
Integrated Scheme for Training-cum-Production Centre for Wood Industries	35—Industries	.. 1959-60	15.19	+0.95	6.25
Mechanised Brick Factory at Palta	124—Capital Outlay on Schemes of Government Trading	1971-72	1,05.86	-16.75	15.82
Silk Reeler's Co-operative and allied organisation	35—Industries	.. 1955-56	9.86	+0.26	2.64

STATEMENT No.3—FINANCIAL

Name of Project	Capital Outlay during the year			
	Direct	Indirect	Total	
1	2	3	4	
(Figures in				
A—IRRIGATION WORKS—UNPRODUCTIVE—				
Midnapore Canal	
Damodar Canal	
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—UNPRODUCTIVE—				
Sonarpur-Arapanch, Drainage Scheme	17.81	0.15	17.96
Bagjola-Ghuni-Jatragachi Drainage Scheme
Hijli Tidal Canal
Eastern Canals
C—MULTIPURPOSE RIVER SCHEME—				
Mayurakshi Reservoir Project	21.57	0.19	21.76
Grand Total (A+B+C)(a)	39.38	0.34	39.72

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

RESULTS OF IRRIGATION WORKS

Capital Outlay to end of the year			Revenue Receipts during the year		
Direct	Indirect	Total	Direct revenue (Public Works Receipts)	Indirect Receipts	Total
5	6	7	8	9	10
lakhs of rupees.)					
83.07	1.85	84.92	1.92	..	1.92
1,28.19	1.61	1,29.80	16.69	..	69
1,14.39	0.88	1,15.27	0.01	..	0.01
88.88	0.76	89.64	..	..	..
25.51	0.63	26.14	0.02	..	0.02
21.82	0.39	22.21	1.29	..	1.29
16,68.39	15.97	16,84.36	37.85	..	37.85
21,30.25	22.09	21,52.34	57.78	..	57.78

STATEMENT No.3—FINANCIAL

Name of Project	Revenue forgone or remission of revenue during the year	Total reveue during the year (column 11 and 12)	Working Expenses and maintenance during the year		
			Direct	Indirect	Total
	11	12	13	14	15
					(Figures in
A—IRRIGATION WORKS—UN-PRODUCTIVE—					
Midnapore Canal	1.92	15.02	0.10	15.12
Damodar Canal	16.69	15.86	0.07	15.93
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—UN-PRODUCTIVE—					
Sonarpur-Arapanch, Drainage Scheme.	..	0.01	10.40	0.09	10.49
Bagjola-Ghuni-Jatragachi Drainage Scheme.	3.91	0.03	3.94
Hijli Tidal Canal	0.02	0.88	0.01	0.89
Eastern Canals	1.29	9.08	0.04	9.12
C—MULTIPURPOSE RIVER SCHEME—					
Mayurakshi Reservoir Project	37.85	71.31	0.35	71.66
Grand Total (A+B+C)	57.78	126.46	0.69	127.15

Explanatory notes:

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

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

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

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

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

RESULTS OF IRRIGATION WORKS—*concl'd.*

Net Revenue excluding Interest		Interest on direct capital outlay	Net profit or loss after meeting interest	
Surplus of revenue (column 13 over on expenditure (column 16) (+) or excess of expenditure (column 16) over revenue (column 13) (-)	Rate per cent. on capital outlay to the end of the year		Surplus of Revenue over (+) expenditure or excess of expenditure over revenue(-)	Rate per cent. on capital outlay to end of the year
16	17	18	19	20
lakhs of rupees.)				
-13.20	15.54	4.57	-17.77	20.9
+0.76	0.59	7.10	-6.34	4.88
-10.48	9.09	5.71	-16.19	14.05
-3.94	4.4	4.89	-8.83	9.85
-0.87	3.33	1.40	-2.27	8.7
-7.83	35.25	1.20	-9.03	40.63
-33.81	2.00	91.25	-125.06	7.42
-69.37	3.22	116.12	-185.49	8.62

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

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

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

There was no productive work in the State at the end of 1972-73.

STATEMENT No. 4—DEBT POSITION

(i) Statement of Borrowings

(In crores of rupees.)

Nature of Borrowing	Balance on 1st April 1972	Receipts during the year	Repayments during the year	Balance on 31st March 1973	Increase(+) / decrease(-) during the year
I. Permanent debt ..	93.02	14.97	7.01	1,00.98	+7.96
Floating debt ..	11.20	1,17.63	1,28.78	0.05	-11.16
Loans from Central Government.	6,17.05	1,68.41	59.08	7,26.38	+1,09.33
Other Loans ..	29.27	3.69	0.83	22.13	+2.86
Total—Public Debt	<u>7,40.54</u>	<u>3,04.70</u>	<u>1,95.70</u>	<u>8,49.54</u>	<u>+1,09.00</u>
II. Unfunded Debt ..	34.34	10.18	4.87	39.65	+5.31
Grand Total ..	<u>7,74.88</u>	<u>3,14.88</u>	<u>2,00.57</u>	<u>8,89.19</u>	<u>+1,14.31</u>

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

Explanatory notes:

(1) **Permanent debt:** These are long-term loans (which have a currency of more than 12 months) raised in the open market to finance certain projects, etc. During the year, a loan of Rs.14,32.52 lakhs bearing 5-3/4 per cent. interest was raised at par. This loan is redeemable at par in 1984. Of this Rs.11,35.68 lakhs were collected in cash and Rs.2,96.84 lakhs by conversion of 4½ per cent. West Bengal loan, 1972.

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

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

(b) **Sinking fund.**—In addition to the annual contribution to the respective depreciation fund, an annual contribution is made to the sinking fund for amortisation of loans at such rates as Government may decide from time to time. The balances in the funds at the commencement and end of 1972-73 are given below:

(In crores of rupees.)

	Balance on 1st April 1972	Addition during the year	Withdrawal during the year	Balance of 31st March 1973
Depreciation fund ..	.. 13.32	1.68	..	15.00
Sinking fund ..	.. 35.22	5.55	5.44	35.33

STATEMENT No. 4—DEBT POSITION —*contd.*(i) Statement of Borrowings—*contd.*

Out of the total balance in the funds Rs.13.25 crores were invested in the securities of Governments of India, West Bengal and other States. The amount invested in the securities of the State Government itself was Rs.4.93 crores.

(2) **Floating Debt.**—This represents borrowings of a purely temporary character such as treasury bills and ways and means advances from the Reserve Bank of India including shortfalls in the cash balances with the Reserve Bank and overdrafts from the Bank. During the year under review no treasury bills were issued. Rs.48.89 crores were taken from the Bank as ways and means advances. Rs. 51.19 crores were paid towards repayment of ways and means advances during 1972-73 alongwith interest of Rs.0.09 crores. The State Government obtained during 1972-73 Rs.68.74 crores as advance from the Bank on account of shortfall in the minimum cash balance with the Bank and overdraft Rs.77.59 crores were repaid along with interest of Rs.0.29 crores (including Rs.0.14 crores arrear interest for 1971-72).

(3) **Loans from Government of India.**—Details of loans taken from Government of India are given in statement No. 17. During the year State Government paid to Government of India Rs.33.74 crores as interest. The extent to which repayment of principal and payment of interest on loans (other than rehabilitation loans) taken from Government of India had become over due on 31st March 1973 is shown below:—

Class of loans	(In crores of rupees.)	
	Principal	Interest
Sharing of small savings collections	0.21
Loans for major irrigation and multipurpose river projects	0.08
Loans for agricultural production and allied schemes	0.05
Loans for miscellaneous development purposes	0.14
Other loans	1.34
Loans for community development, co-operation and national extension service scheme.	(a)
Loans for industrial development	(b)
Loans for housing schemes	0.01
Central assistance for State Plan Schemes	0.28
Total	<u>(c)2.11</u>

(a) Rs.0.08 lakh.

(b) Rs.0.33 lakh.

(c) Includes disallowed rebate of Rs.1.10 crores for late repayment of loans.

STATEMENT No. 4—DEBT POSITION —*contd.*(i) Statement of Borrowings—*concl'd.*

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

The terms and conditions of repayment of other rehabilitation loans have not been accepted by the State Government. The State Government pays to Government of India whatever amount is collected, including arrears, if any, from the borrowers during the year. Rs.18.06 crores as principal and Rs.20.06 crores as interest remained outstanding towards repayment of the loans on 31st March 1973, according to the original terms and conditions of repayment. This amount of principal has been arrived at after taking into account Rs.1.06 crores, Rs.1.37 crores, Rs.7.50 crores, Rs.6.01 crores, Rs.2.07 crores, Rs.0.35 crores and Rs.0.57 crore adjusted as remission of loans during 1966-67, 1967-68, 1968-69, 1969-70, 1970-71, 1971-72 and 1972-73, respectively. The details of the loans against which these remissions have been made as well as the amounts of interest remitted have not been intimated by the State Government.

Rs.5.40 crores were received by State Government from Government of India during 1972-73 as ways and means advance for Plan schemes of which Rs.0.94 crores were adjusted as loan and Rs.4.46 crores as grant. The loan is included in the total loan of Rs.1,68.42 crores received during the year.

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

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

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

(ii) Other obligations

In addition to the above, the balances at the credit of earmarked and other funds as also certain deposits, to the extent to which they have not been invested but are merged with the general cash balance of Government, also constitute the liability of State Government. Such liability at the end

STATEMENT No. 4—DEBT POSITION—*contd.*(ii) Other obligations—*concl'd.*

of 1972-73 was Rs.1,03.01 crores as given below (further details are given in statement Nos. 16 and 19)—

Nature of obligations	(In crores of rupees.)				
	Balance on 1st April 1972	Receipts during the year	Repayments during the year	Balance on 31st March 1973	Net increase(+) decrease(-) during the year
Interest bearing obligations, such as depreciation reserve fund of commercial undertakings, etc.	4.81	0.07	0.25	4.63	-0.18
Non-interest bearing obligations, such as deposits of local funds, civil deposits, other earmarked funds, etc.	95.58	1,59.36	1,56.56	98.38	+2.80
Total ..	1,00.39	1,59.43	1,56.81	1,03.01	+2.62

(iii) Service of Debt

(a) **Interest on debt and other obligations:** The outstanding gross debt and other obligations and the interest charges met from revenue during 1971-72 and 1972-73 are shown below:—

	(In crores of rupees.)		
	1971-72	1972-73	Increase (+) decrease (-) during the year
Gross debt and other obligations outstanding at the end of the year.	8,75.27	9,92.20	+1,16.93
(i) Interest paid by Government—			
(a) On public debt and unfunded debt	35.24	41.77	+6.53
(b) On other obligations	1.02	1.09	+0.07
Total ..	36.26	42.86	+6.60
(ii) <i>Deduct</i> —			
(a) Interest received on loans and advances given by Government.	0.89	0.75	-0.14
(b) Interest realised on investment of cash balances	0.09	0.15	+0.06
(iii) Net amount of interest charges	35.28	41.96	+6.68
Percentage of gross interest "Item (i)" to total revenue receipts.	8.52	12.20	+3.68
Percentage of net interest "Item (iii)" to total revenue receipts.	8.29	11.94	+3.65

STATEMENT No. 4—DEBT POSITION—*concl.*(iii) Service of Debt—*concl.*

There were in addition certain other receipts and adjustments (4.33 crores) such as interest received from commercial departments, etc. If these are also taken into account, the net burden of interest (actually paid) on revenue will be Rs.37.63 crores (10.71 per cent. of the revenues).

Government also received during the year Rs.0.04 crores dividend on investments in commercial undertakings, etc.

(b) Appropriation for reduction or avoidance of debt:

		(In crores of rupees.)		
		1971-72	1972-73	Increase (+) decrease (-) during the year
Contribution to Sinking Funds	.. ..	6.53	6.51	-0.02 .

Note: Payment of interest due to Government was withheld by the Damodar Valley Corporation pending adjustment against the dues from Government on account of water rates and deficits on irrigation as well as flood control. Interest due to Government at the close of the year 1972-73 was Rs.27.31 crores.

STATEMENT No. 5—LOANS AND ADVANCES BY STATE GOVERNMENT

(i) Statement of Loans and advances

(In lakhs of rupees)

Class of loans and advances	Balance on 1st April 1972	Paid during the year	Repaid during the year	Balance on 31st March 1973	Net addition during the year
1. Loans to Municipal Corporations and Municipalities.	12,83.40	2,77.44	1,16.94	14,43.90	+1,60.50
2. Loans to district and other local fund committees.	2,47.50	..	0.52	2,47.04	-0.52
3. Loans to Co-operative Institutions and Banks.	4,92.05	62.52	34.03	5,20.54	+28.49
4. Loans under Community Development Projects.	4,65.65	4.19	7.58	4,62.26	-3.39
5. Loans and advances to displaced persons.	26,77.37	79.25	59.65	26,96.97	+19.60
6. Advances to cultivators ..	22,13.12	8,75.22	48.62	30,39.72	+8,26.60
7. Loans to Statutory Corporations, Boards and Government Companies.	1,28,96.91	8,80.96	15.57	1,37,62.30	+8,65.39
8. Miscellaneous loans and advances	59,76.45	24,89.18	94.34	83,71.29	+23,94.84
9. Loans to Government Servants	5,44.05	89.00	2,29.93	4,03.12	-1,40.93
Total ..	2,67,96.56	47,57.76	6,07.18	3,09,47.14	+41,50.58

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

(ii) **Recoveries in arrears:** Detailed accounts of loans to municipalities, Zilla Parishads and Anchal Panchayats, Calcutta Corporation, Educational Institutions, Industrial Concerns, etc., are maintained in the Audit Office. Recovery of Rs.16,19.33 lakhs (principal Rs.13,25.11 lakhs, interest Rs.2,94.22 lakhs) was overdue against those loans at the end of 1972-73 as given below:—

(In lakhs of rupees)

Serial No.	Name of borrower	No. of loans	Amount overdue			Earliest period to which the arrears relate
			Principal	Interest	Total	
1.	Industrial concerns and municipalities receiving loans for rehabilitation of displaced persons.	131	1,03.35	51.68	1,55.03	1956-57
2.	Municipalities, Zilla Parishads and Anchal Panchayats.	462	2,49.00	63.19	3,12.19	1955-56
3.	Calcutta Corporation ..	8	1,73.20	10.41	1,89.61	1966-67
4.	Calcutta Improvement Trust ..	1	..	0.02	0.02	1969-70
5.	Howrah Improvement Trust ..	8	0.14	9.35	9.49	1970-71
6.	Educational Institutions ..	108	18.38	11.56	29.94	1957-58
7.	Calcutta Tramways Co., Ltd. ..	51	4,87.18	61.68	5,48.86	1967-68
8.	Other Statutory Bodies ..	61	2,93.86	80.33	3,74.19	1967-68
	Total ..	825	13,25.11	2,94.22	16,19.33	

**STATEMENT No. 5—LOANS AND ADVANCES BY
STATE GOVERNMENT—concl'd.**

Information about arrears in recovery of loans and advances the detailed accounts of which are maintained by departmental officers (item Nos. 3, 4, 6, and parts of 5 and 8 of the statement of page 31 has not been received.

(iii) The terms and conditions of repayment of Rs.1,84,74.34 lakhs paid as loans to statutory corporations, etc., have not been settled and no repayment has, therefore, been made. Details of the loans are given below :—

Serial No.	No. of Loans	(In lakhs of rupees)	
		Amount	Period during which loans were paid
1. West Bengal State Electricity Board ..	99	70,52.87	1955-56 to 1972-73
2. Calcutta State Transport Corporation ..	92	17,36.03	1960-61 to 1972-73
3. West Bengal Development Corporation (in liquidation).	31	4,09.84	1956-57 to 1965-66
4. Calcutta Metropolitan Sanitation and Water Supply Authority	19	1,67.24	1966-67 to 1971-72
5. Howrah Improvement Trust	15	1,66.25	1965-66 to 1969-70
6. Calcutta Corporation	10	1,54.59	1968-69 to 1969-70
7. West Bengal Industrial Development Corporation	4	1,28.37	1971-72 to 1972-73
8. North Bengal State Transport Corporation	20	1,61.16	1961-62 to 1972-73
9. West Bengal Small Industries Corporation, Ltd	2	66.38	1971-72 to 1972-73
10. Calcutta Improvement Trust	9	48.53	1966-67 to 1969-70
11. West Bengal Financial Corporation ..	10	36.87	1955-56 to 1970-71
12. Municipalities	58	30.93	1968-69 to 1972-73
13. Calcutta Port Commissioners	3	10.00	1967-68 to 1968-69
14. Durgapur Development Authority ..	9	1.56	1959-60 to 1964-65
15. Calcutta Metropolitan Development Authority	22	39,26.76	1970-71 to 1972-73
16. Electro-Medical and Allied Industries Ltd ..	6	12.75	1970-71 to 1972-73
17. Hooghly River Bridge Commissioners ..	3	3,10.00	1971-72 to 1972-73
18. Durgapur Chemicals Ltd	37	11,74.19	1963-64 to 1972-73
19. Durgapur Projects Ltd	21	25,34.22	1962-63 to 1968-69
20. Kalyani Spinning Mills Ltd	8	1,28.00	1969-70 to 1972-73
21. West Bengal Housing Board	1	50.00	1972-73
22. Large and Medium Industries	31	1,64.80	1972-73
23. Asansol Mines Board of Health	1	3.00	1972-73
Total ..	511	1,84,74.34	

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

Public or other body for which guarantee has been given and brief nature of the guarantee	(In lakhs of rupees)	
	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1973
i) Working capital raised by statutory corporations and dividends thereon	150.00	1,50.00
(ii) Loans, debentures, bonds, etc., raised by—		
(a) Statutory corporation and boards ..	83,24.60	83,24.60
(b) Co-operative banks and institutions ..	47,20.06	17,84.07
(c) Joint stock companies	1,81.97	1,74.34
(d) Government companies	1,78.37	1,41.79
Total ..	1,35,55.00	1,05,74.80

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

Particulars of the guarantees by Government as on 31st March 1973 are given below:—

1. Statutory corporation and board (3)—

(a) Guarantee for repayment of capital and payment of 3½ per cent. dividend thereon	1,50.00	1,50.00
(b) Guarantee for repayment of loan taken from Life Insurance Corporation of India and interest thereon	5,00.00	5,00.00
(c) Guarantee for repayment of loan taken from United Bank of India and interest thereon	1,30.00	1,30.00
(d) Guarantee for repayment of cash credit from State Bank of India	3,00.00	3,00.00
(e) Guarantee for repayment of amount raised by issue of bonds and payment of interest thereon at stipulated rates	48,46.80	48,46.80
(f) Guarantee for repayment of loan taken from Industrial Development Bank of India	4,00.00	4,00.00
(g) Guarantee for repayment of principal and payment of interest on the loan from Rural Electrification Corporation Ltd	21,47.80	21,47.80
Total—Statutory corporations and boards ..	84,74.60	84,74.60

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

	(In lakhs of rupees)	
Public or other body for which guarantee has been given and the brief nature of the guarantee	Maximum amount guaranteed	Sums guaranteed outstanding of 31st March 1973
2. Co-operative banks and institutions—		
(a) Co-operative banks (3)—		
(i) Guarantee for repayment of debentures issued and payment of interest thereon	7,48.64	7,15.24
(ii) Guarantee for granting long, medium and short term loans and cash credit advances by the Reserve Bank of India and the West Bengal State Co-operative Banks—		
(1) for agricultural purposes	23,44.05	4,65.95
(2) for house building purposes	2,10.00	1,96.42
(iii) Guarantee for granting loans for running ration shops	3.00	2.85
(iv) Guarantee for granting loans for running co-operative rice mill	4.00	2.02
(b) Taxi-drivers' Co-operative Societies (4)—		
Guarantee for repayment of loans and overdrafts and payment of interest thereon	7.20	4.10
(c) Consumers' Co-operative Societies (2)—		
Guarantee for repayment of loans and payment of interest thereon	12.00	10.79
(d) Co-operative Cold Storage (1)—		
Guarantee for a clean credit accommodation for construction of cold storages	2.00	2.00
(e) Housing Finance Co-operative Society (1)—		
Guarantee for repayment of long term loans and payment of interest thereon	2,10.00	1,77.00
(f) Selected co-operative societies acting as agents of the Food Corporation of India—		
Guarantee for repayment of loans for purchase of paddy/ rice for supply to Food Corporation of India	11,79.17	7.70
Total—Co-operative Banks and Institutions ..	47,20.06	17,84.07

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

Public or other body for which guarantee has been given and brief nature of the guarantee	(In lakhs of rupees)	
	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1973
3. Joint Stock Companies (16)—		
(i) National Sugar Mills Ltd—		
Guarantee for repayment of loans and payment of interest thereon	10.00	2.37
(ii) Messers. Makintosh Burn Ltd—		
Guarantee for repayment of advance by the Allahabad Bank and payment of interest thereon	29.50	29.50
(iii) Messrs Bengal Luxmi Cotton Mills Ltd—		
Guarantee for repayment of advance by the State Bank of India	47.00	47.00
(iv) Messrs Automative Enterprises Ltd—		
Guarantee for repayment of loan for payment of arrear dues of sales tax	0.04	0.04
(v) Messrs Bangodaya Cotton Mills Ltd—		
Guarantee for repayment of loan for payment of arrear dues of sales tax	0.10	0.10
(vi) Messrs India Rubber Manufactures Ltd—		
Guarantee for repayment of advance by the United Commercial Bank	15.00	15.00
(vii) Messrs India Machinery Co. Ltd—		
Guarantee for repayment of advance by the United Bank of India	11.34	11.34
(viii) Messrs Central Cotton Mills—		
Guarantee for providing cash credit facilities by the Bank of Baroda	10.29	10.29
(ix) Messrs Sen Pandit Industries Ltd—		
Guarantee for repayment of advance by the Bank of India	0.65	0.65
(x) Messrs Sen Ralaigh Ltd—		
Guarantee for repayment of advance by the State Bank of India	3.74	3.74

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

3. Joint Stock Companies (16)—*concl'd.*

(xi) Messrs Ancillary Industries Lugs Private Ltd—

Guarantee for advance by the United Bank of India ..	0·06	0·06
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(xii) Messrs Ancillary Industries, Cranks, Private Ltd—

Guarantee for advance by the United Bank of India ..	0·17	0·17
------------------------------------------------------	------	------

(xiii) Messrs Ancillary Industries Forgings Private Ltd—

Guarantee for advance by the United Bank of India ..	0·08	0·08
------------------------------------------------------	------	------

(xiv) Messrs Cartor Puller and Co. Private Ltd—

Guarantee for providing working capital by the State Bank of India	5·00	5·00
--------------------------------------------------------------------	------	------

(xv) Messrs Rampooria Cotton Mills Ltd—

Guarantee for providing cash credit facilities by the State Bank of India	29·40	29·40
---------------------------------------------------------------------------	-------	-------

(xvi) Messrs Luxmi Narayan Cotton Mills Ltd—

Guarantee for providing cash credit facilities by the United Bank of India	19·60	19·60
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Total—Joint Stock Companies	<u>1,81·97</u>	<u>1,74·34</u>
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4. Government Companies (2)—

(i) Kalyani Spinning Mills Ltd—

(a) Guarantee for repayment of advance by the State Bank of India	85·00	85·00
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(b) Guarantee for import of machinery through State Trading Corporation of India	43·37	30·72
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(ii) West Bengal Small Industries Corporation Ltd—

Guarantee for repayment of advance by the State Bank of India	50·00	26·07
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Total—Government Companies ..	<u>1,78·37</u>	<u>1,41·79</u>
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**STATEMENT No. 7- CASH BALANCES AND INVESTMENT OF
CASH BALANCES**

		(In lakhs of rupees)	
		As on 1st April 1972	As on 31st Marc 1973
(A) General Cash Balance—			
(1) Cash in Treasuries		21.40	11.69
(2) Deposits with the Reserve Bank		-27,00.17	-40,22.09
(3) Remittances in Transit		1,41.84	-84.33
	Total ..	<u>-25,36.93</u>	<u>-40,94.73</u>
(4) <i>Add</i> —Investments held in the “Cash Balance Investment Account”		13.19	9,49.92
	Total (A) ..	<u>-25,23.74</u>	<u>-31,44.81</u>
(B) Other Cash Balances and Investment—			
(1) Cash with departmental officers		93.70	1,04.09
(2) Permanent advance for contingent expenditure with departmental officers.		24.01	25.33
(3) Investments of earmarked funds		14,61.20	13,54.43
	Total (B) ..	<u>15,78.91</u>	<u>14,83.85</u>
	Total—(A) and (B) ..	<u>-9,44.83</u>	<u>-16,60.96</u>

Explanatory notes:

1. The cash balance represents the combined balances of the Consolidated Fund, the Contingency Fund and the Public Account. The balance against “Deposits with the Reserve Bank” represents the balance taking into account the Inter-State monetary settlement advised to the Reserve Bank up to 25th April 1973.

2. Under an agreement with the Reserve Bank of India, State Government has to maintain with the Bank a minimum balance of Rs.50 lakhs every day. The Bank informs Government by telegram of its daily balance with the Bank at the close of each working day. If this balance falls below the agreed minimum, the deficiency is made good either by taking a ways and means advance from the Reserve Bank or by selling treasury bills. The Bank allows Government ways and means advances up to a maximum of Rs.600 lakhs without any cover. The Bank also allows Government special ways and means advances up to a limit of Rs.19 lakhs on the security of securities held by the State Government. If even after taking these advances, Government is not able to maintain the minimum cash balance the Bank allows Government overdrafts.

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

No treasury bills were issued during the year. Rs.48,89.00 lakhs taken as ways and means advances from the Bank on fifty occasions and Rs.68,73.67 lakhs as overdrafts on thirty-nine occasions during 1972-73 were fully repaid during the year along with Rs.37.60 lakhs as interest (including arrear interest of Rs.13.78 lakhs) as shown below:

		(in lakhs of rupees)
Interest on normal ways and means advances	...	7.73
Interest on special ways and means advances	...	1.26
Interest on overdrafts	... ..	28.61
		<hr/>
Total	... ..	37.60
		<hr/>

At the close of the year there was an undischarged liability of Rs.1.01 lakhs on account of interest on overdrafts.

3. The balances under the head "Remittances in Transit" represent remittances between treasuries and currency chests remaining unadjusted on 31st March 1973.

4. The investments held in the Cash Balance Investment Account were wholly in Government of India securities. Interest realised during the year on those investments was Rs.14.85 lakhs.

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

6. The balance under "Deposits with the Reserve Bank" represents the balance according to Government accounts after taking into account inter-Governmental monetary settlements advised to the Bank up to 25th April 1973. The minus balance was due to large net payments made towards the close of the year by the Bank.

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

The following is a summary of balances on 31st March 1973:—

Debit Balance	Section of the General Account	Name of account	Credit Balance
Rs.			Rs.
		Consolidated Fund—	
6,62,01,94,104	A to J and Part of T	Government Account.	
	O	Public Debt	8,49,54,27,570
3,09,47,13,855	Q	Loans and Advances by the State and Union Territory Governments—	
		Contingency Fund—	
		Contingency Fund ..	4,77,71,173
		Public Account—	
	S	Unfunded Debt	39,65,14,052
	T	Deposits and Advances—	
		(i) Deposits bearing interest ..	4,62,45,631
		(ii) Deposits not bearing Interest—Gross balance.	1,11,92,84,093
13,54,42,868	..	Investments—	
10,31,37,767	..	(iii) Advances not bearing Interest ..	..
		(iv) Suspense .. .. .	..
9,49,91,907	..	Investments—	
		Other items (net) ..	5,70,45,870
	U	Remittances—	
58,13,79,805	..	I—Remittance within India ..	5,80,98,756
	X	Cash Balance (Closing) ..	40,94,73,161
<u>10,62,98,60,306</u>		Total	<u>10,62,98,60,306</u>

Explanatory notes:

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

The other headings in this summary take into account the balances under all account heads in Government books where Government has a liability to repay the moneys received or has a claim to recover the amounts paid and

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

also heads of account opened in the books for adjustment of Remittance transactions. It must be understood that these balances cannot be regarded as a complete record of the financial position of Government of West Bengal as it does not take into account all the physical assets of the State, such as lands, buildings, communications, etc., nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

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

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

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

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

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

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

5. **Government Account:** Under the system of book-keeping followed in Government Accounts, the amounts booked under revenue, capital and other transactions of Government the balances of which are not carried forward from year to year in the accounts are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under Debt, Deposit, Remittance heads and Contingency Fund, the closing cash balance at the end of the year may be worked out and proved. The Government Account for 1972-73 given below will show how the net amount at the end of the year has been arrived at:—

Dr.	Details	Cr.
Rs.		Rs.
5,62,04,98,800	A—Amount at the debit of Government Account on 1st April 1972	.
	B—Revenue Receipts	3,51,21,75,866
4,10,72,98,443	C—Expenditure on Revenue Account	
45,89,80,007	D—Capital Expenditure outside the Revenue Account	
	E—Miscellaneous	5,44,07,280(a)
	F—Amount at the debit of Government Account on 31st March 1973	6,62,01,94,104
10,18,87,77,250	Total	10,18,87,77,250

(a) Represents amount of Sinking Fund balance transferred to Miscellaneous Government Account on maturity of 4½ per cent. West Bengal Loan, 1972 (details in Statement No. 19).

PART II—Detailed Accounts and Other Statements

A—Revenue and Expenditure

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

Heads	Amount (in thousands of rupees)	Percentage of total revenue	Percentage of total expenditure on revenue account
1	2	3	4
Revenue—			
A—Taxes, Duties and Other Principal Heads of Revenue—			
IV—Taxes on Income other than Corporation Tax	47,15,81	13.43	11.48
V—Estate Duty	81,75	0.23	0.20
IX—Land Revenue	5,23,24	1.49	1.27
X—State Excise Duties	18,89,78	5.38	4.60
XI—Taxes on Vehicles	8,71,22	2.48	2.12
XII—Sales Tax	91,23,59	25.98	22.21
XIII—Other Taxes and Duties	37,41,05	10.65	9.11
XIV—Stamps	9,48,22	2.70	2.31
XV—Registration Fees	1,86,39	0.53	0.46
Total—A—Taxes, Duties and Other Principal Heads of Revenue	2,20,81,05	62.87	53.76
B—Debt Services	5,23,06	1.49	1.27
C—Administrative Services	4,45,30	1.27	1.08
D—Social and Developmental Services	13,34,28	3.80	3.25
E—Multipurpose River Schemes, Irrigation and Electricity Schemes.	77,56	0.22	0.19
F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements	1,80,65	0.52	0.44
G—Transport and Communications (Other than Roads)	22,36	0.06	0.05
I—Miscellaneous	9,14,04	2.60	2.23
J—Contributions and Miscellaneous Adjustments ..	95,43,46	27.17	23.24
Grand Total—Revenue Receipts ..	3,51,21,76	100.00	85.51

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

Heads	Amount (in thousands of rupees)	Percentage of total revenue	Percentage of total expenditure on revenue account
1	2	3	4
Expenditure—			
A—Collection of Taxes, Duties and Other Principal Revenues—			
4—Taxes on Income other than Corporation Tax	11,52	0.03	0.03
9—Land Revenue	7,58,50	2.16	1.85
10—State Excise Duties	1,31,41	0.38	0.32
11—Taxes on Vehicles	25,90	0.07	0.06
12—Sales Tax	85,17	0.24	0.21
13—Other Taxes and Duties	90,39	0.26	0.22
14—Stamps	22,32	0.06	0.05
15—Registration Fees	96,60	0.28	0.23
Total—A—Collection of Taxes, Duties, etc. ..	12,21,81	3.48	2.97
 B—Debt Services	 49,36,74	 14.06	 12.02
C—Administrative Services	54,67,82	15.57	13.31
D—Social and Developmental Services—			
Education	79,31,86	22.58	19.31
Medical	24,47,70	6.97	5.96
Public Health	6,37,59	1.81	1.55
Family Planning	4,20,71	1.20	1.03
Agriculture	27,63,75	7.87	6.73
Industries	6,21,30	1.77	1.51
Community Development Projects, National Extension Service and Local Development Works	9,05,69	2.58	2.21
Labour and Employment	6,37,90	1.82	1.55
Other Social and Developmental Services ..	11,01,30	3.13	2.68
Total—D—Social and Developmental Services	1,74,67,80	49.73	42.53

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

Heads	Amount(in thousands of rupees)	Percentage of total revenue	Percentage of total expenditure on revenue account
1	2	3	4
Expenditure—concl'd.			
E—Multipurpose River Schemes, Irrigation and Electricity Schemes.	11,68,81	3.33	2.85
F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.	21,53,40	6.13	5.24
G—Transport and Communicatios (Other than Roads)	96,41	0.27	0.24
I—Miscellaneous	85,19,68	24.26	20.74
J—Contributions and Miscellaneous Adjustments ..	40,50	0.11	0.10
K—Extra Ordinary Items	1	..	..
Grand Total—Expenditure on Revenue Account	4,10,72,98	116.94	100.00

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

1	<i>Charged</i>	Voted	Total
2	3	4	5
<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
Expenditure on Revenue Account ..	49,86,66,435	3,60,86,32,008	4,10,72,98,443 (a)
Expenditure Outside the Revenue Account ..	1,45,720	45,88,34,287	45,89,80,007 (b)
Disbursements under Public Debt, Loans and Advances, etc*.	1,95,70,85,809	47,57,76,402	2,43,28,62,211
Total ..	2,45,58,97,964	4,54,32,42,697	6,99,91,40,661

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

	<i>Charged Expenditure</i>	Voted Expenditure
	<i>Rs.</i>	<i>Rs.</i>
O—Public Debt—		
Permanent Debt	7,01,37,654	..
Floating Debt	1,28,77,82,000	..
Loans from the Central Government	59,08,42,157	..
Other loans	83,23,998	..
Q—Loans and advances by the State/Union Territory Govern- ments—		
Loans to Local Funds, Private Parties, etc. .. .. .	..	46,68,75,749
Loans to Government Servants .. .. .	..	89,00,653
Total ..	1,95,70,85,809	47,57,76,402

(a) Excludes Rs. 90,522 spent from out of advance obtained from Contingency Fund during 1972-73 and not recouped to the Fund till the close of the year.

(b) Excludes Rs. 3,978 spent from out of advance obtained from Contingency Fund during 1972-73 and not recouped to the Fund till the close of the year.

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

Heads	Actuals for 1972-73 Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—	
IV—Taxes on Income other than Corporation Tax—	
Taxes on Agricultural Income	1,03,71,060
Miscellaneous	16,267
Share of net proceeds assigned to States	46,14,81,255
<i>Deduct—Refunds</i>	– 2,87,746
Total ..	47,15,80,836
V—Estate Duty—	
A—Estate Duty on Agricultural Land—Share of net proceeds assigned to State/Union Territory Governments.	23,835
B—Estate Duty on property other than Agricultural Land—Share of net proceeds assigned to States	81,51,409
Total ..	81,75,244
IX—Land Revenue—	
Ordinary Revenue	1,33,93,718
Sale of Government Estates	40,213
Sale-proceeds of waste lands and redemption of land tax	47,828
Recoveries on account of survey and settlement charges	5,673
Rents, etc, of fisheries	9,89,026
Receipts from the management of ex-Zamindari Estates	3,14,95,958
Rates and cesses on land	55,62,775
Miscellaneous	2,66,777
Recoveries of overpayments	11,245
Collection of Payments for services rendered	6,56,324
<i>Deduct—Refunds</i>	– 1,51,758
Total ..	5,23,23,779

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

Heads	Actuals for 1972-73
	Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—<i>contd.</i>	
X—State Excise Duties—	
Country Spirits	11,49,65,207
Country Fermented Liquor	45,48,940
Malt Liquors	1,23,13,329
Wines and Spirits (foreign liquors other than beer, medicated wines and commercial spirits)	3,51,93,957
Receipts from commercial spirits including denatured spirits and medicated wines	47,75,716
Opium	7,08,918
Duties on medicinal and toilet preparations including alcohol, opium, etc.	1,39,02,883
Hemp and other drugs	26,94,375
Fines, Confiscations and Miscellaneous	10,54,958
Recoveries of overpayments	1,971
Collection of Payments for services rendered	2,36,515
<i>Deduct—Refunds</i>	-14,18,615
Total	18,89,78,214
XI—Taxes on Vehicles—	
Receipts under the Indian Motor Vehicles Act	2,43,71,072
Receipts under the State Motor Vehicles Taxation Act	6,12,48,331
Other Receipts	12,94,067
Additional Levy under the State Motor Vehicle Taxes Act	2,42,349
<i>Deduct—Refunds</i>	-34,240
Total	8,71,21,579
XII—Sales Tax—	
Receipts under the Central Sales Tax Act	26,83,51,108
Receipts under the State Sales Tax Act	62,62,55,969
Miscellaneous	1,56,73,992
Additional Levy under the State Sales Tax Act	51,00,268
<i>Deduct—Refunds</i>	-30,21,760
Total	91,23,59,577

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

Heads	Actuals for 1972-73
	Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—contd.	
XIII—Other Taxes and Duties—	
A—Taxes on Luxuries including Taxes on Entertainments, Amusements, Betting and Gambling—	
Entertainment Tax	7,21,74,892
Betting Tax :—	
Totalisator	55,74,214
Book Makers	1,07,45,222
Deduct—Refunds	—20,350
Total—A ..	8,84,73,978
B—Electricity Duties—	
Fees under the Indian Electricity Rules, 1956 and fees for the electrical inspection of cinemas	35,33,926
Taxes and Duties on Electricity	11,16,31,468
Deduct—Refunds	—13,189
Total—B ..	11,51,52,205
E—Other Items—	
Receipts under the Bengal Raw Jute Taxation Act 1941 ..	2,14,61,506
Receipts under the West Bengal Taxes on Entry of Goods in Local Areas Act, 1955	2,71,39,723
Miscellaneous	44,853
Tax on Paddy Purchased by Rice Mills	23,12,259
Receipt on account of West Bengal Taxes on Entry of Goods into Calcutta Metropolitan Areas	11,99,40,816
Deduct—Refunds	—4,20,201
Total—E ..	17,04,78,956
Total—A. B. and E. ..	37,41,05,139

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

Heads	Actuals for 1972-73 Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—<i>concl.</i>	
XIV—Stamps—	
A—Non-Judicial—	
Sale of stamps	7,73,43,934
Duty on impressing documents	11,23,779
Fines and penalties	10,634
Miscellaneous	6,54,593
<i>Deduct—Refunds</i>	-24,05,380
Total—A—Non-Judicial ..	7,67,27,560
 B—Judicial—	
(i) Court Fees—	
Court fees realised in stamps	1,71,97,663
Total—B(i) ..	1,71,97,663
 (ii) Other Receipts—	
Sale of stamps	9,20,345
Fines and penalties	5,629
Miscellaneous	8,922
<i>Deduct—Refunds</i>	-38,368
Total—B(ii) ..	8,96,528
Total—B—Judicial ..	1,80,94,191
Total—A and B ..	9,48,21,751
 XV—Registration Fees—	
Fees for registering documents	1,76,02,520
Fees for copies of registered documents	4,31,940
Miscellaneous	6,14,028
<i>Deduct—Refunds</i>	-9,215
Total ..	1,86,39,273
Total—A—Taxes, Duties and Other Principal Heads of Revenue	2,20,81,05,392

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

Heads	Actuals for 1972-73
	Rs.
B—DEBT SERVICES—	
XVI—Interest—	
B—Interest from Commercial Departments—	
Interest received from Commercial Departments	4,13,17,948
C—Other Interest Receipts—	
Interest on loans and advances by the State/Union Territory Governments	75,28,839
Interest realised on investments of Cash Balances	14,85,301
Interest on arrears of revenue	19,73,521
Total—C	1,09,87,661
Total—B and C	5,23,05,609
Total—B—Debt Services	5,23,05,609
 C—ADMINISTRATIVE SERVICES—	
XVII—Administration of Justice—	
Sale-Proceeds of unclaimed and escheated property	57,263
Court-fees realised in cash	643
General fees fines and forfeitures	37,98,309
Receipts of the Official Assignee	1,19,836
Receipts of the Official Receiver	28,198
Miscellaneous fees and fines	95,304
Miscellaneous	15,21,416
Recoveries of overpayments	12,403
Collection of Payments for services rendered	75,152
Deduct—Refunds	-3,72,036
Total	53,36,488
 XVIII—Jails—	
Jails	1,44,673
Jail Manufactures	5,52,579
Recoveries of overpayments	863
Total	6,98,115

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

Heads	Actuals for 1972-73
	Rs.
C—ADMINISTRATIVE SERVICES—<i>concl'd.</i>	
XIX—Police—	
Police supplied to public departments, private companies and persons ..	70,400
Police supplied to Railways	4,602
Receipts and recoveries on account of State Headquarters Police ..	7,41,167
Fees, fines and forfeitures	31,518
Recoveries of overpayments	2,870
Collection of payments for services rendered	1,85,177
Miscellaneous	38,42,918
<i>Deduct—Refunds</i>	—8,000
Total ..	48,70,652
XXI—Miscellaneous Departments—	
Examination Fees	5,75,891
Administration of Indian Partnership Act, 1932 ..	96,839
Administration of the Citizenship Act, 1955	2,08,182
Fire Services	30,20,797
Miscellaneous	2,97,22,186
Receipts in England	37
<i>Deduct—Refunds</i>	—107
Total ..	3,36,24,825
Total—C—Administrative Services	4,45,30,080

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

Heads	Actuals for 1972-73
D—SOCIAL AND DEVELOPMENTAL SERVICES—	Rs.
XXII—Education—	
A—University—	
Fees, Government Arts College	15,96,280
Fees, Government Professional Colleges	3,05,219
Total—A	19,01,499
B—Secondary—	
Fees, Government Secondary Schools	9,95,331
D—Special—	
Fees and other receipts, Government Special Schools	1,37,141
E—Technical Education—	
Fees and other receipts, Government Technical Institutions	29,758
F—General—	
Recoveries of overpayments	30,526
Collection of payments for services rendered	19,806
Miscellaneous	54,89,424
<i>Deduct—Refunds</i>	-1,33,888
Total—F	54,05,868
Total—A, B, D, E and F	84,69,597
XXIII—Medical—	
Fees, Medical Schools and Colleges	19,33,394
Hospital Receipts	25,37,448
Sale of medicines	2,40,567
Contributions	4,24,420
Income from endowments	1,04,724
Recoveries of overpayments	92,531
Collection of Payments for services rendered	1,57,383
Miscellaneous	24,34,902
Receipts on account of provincialisation of Sadar and Subdivisional Hospitals	40,397
<i>Deduct—Refunds</i>	-1,48,105
Total	78,17,661

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

Heads				Actuals for 1972-73
				Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>Contd.</i>				
XXIV—Public Health—				
Sale-proceeds of sera and vaccines, etc.	..	..	..	57,008
Collection of payments for services rendered	..	..	..	30,749
Miscellaneous	..	..	..	46,04,413
			Total	46,92,170
XXIV A—Family Planning—				
Collection of Payments for services rendered	..	..	..	194
Miscellaneous	..	..	..	72,923
			Total	73,117
XXV—Agriculture—				
Agricultural Receipt	..	..	..	5,30,38,780
Fisheries	..	..	..	12,98,698
Recoveries of overpayments	..	..	..	2,58,429
Collection of Payments for services rendered	..	..	..	22,192
<i>Deduct—Refunds</i>	..	..	..	-21,111
			Total	5,45,96,988
XXVII—Animal Husbandry—				
Fees, Veterinary Colleges and Schools	..	..	..	3,570
Other Receipts	..	..	..	72,53,823
Collection of payments for services rendered	..	..	..	4,387
<i>Deduct—Refunds</i>	..	..	..	-1,505
			Total	72,60,255

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

Heads	Actuals for 1972-73
	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>Concl.</i>	
XXVIII—Co-operation—	
Audit fees	9,43,212
Miscellaneous	2,70,501
	<hr/>
Total ..	12,13,713
	<hr/>
XXIX—Industries—	
Industries	1,41,18,439
Cottage and Small-Scale Industries..	41,30,058
Cinchona Plantation	73,47,245
Recoveries of overpayments	77,065
Collection of Payments for services rendered ..	3,854
<i>Deduct—Refunds</i>	-4,10,721
	<hr/>
Total ..	2,52,65,940
	<hr/>
XXXI—Community Development Projects, National Extension Service and Local Development Works—	
A—Community Development Projects—	
Community Development Projects	84,266
	<hr/>
Total ..	84,266
	<hr/>
XXXII—Miscellaneous Social and Developmental Organisations—	
Labour and Employment	2,07,47,028
Miscellaneous	32,07,063
<i>Deduct—Refunds</i>	-232
	<hr/>
Total ..	2,39,53,859
	<hr/>
Total—D—Social and Developmental Services..	13,34,27,566
	<hr/>

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

	Heads	Actuals for 1972-73 Rs.
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—		
XXXIII—Multipurpose River Schemes—		
Mayurakshi Reservoir Project—		
Water rates	.. .. .	34,69,059
Rents	.. .. .	1,22,397
Miscellaneous	.. .. .	1,93,655
Recoveries of Expenditure	.. .. .	238
	Total—Mayurakshi, etc.	37,85,349
Damodar Valley Project		
Rents	.. .. .	1,17,841
Miscellaneous	.. .. .	4,40,068
	Total—Damodar Valley Project	5,57,909
	Total—Mayurakshi and Damodar Valley Project	43,43,258
 XXXIV—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—		
A—Irrigation Works—		
(2) Unproductive Works—		
Direct Receipts—		
Water rates	.. .. .	17,55,825
Rents	.. .. .	21,654
Miscellaneous	.. .. .	1,55,588
	Total—A—Irrigation, etc.	19,33,067
 B—Navigation, Embankment and Drainage Works—		
(2) Unproductive Works—		
Direct Receipts—		
Navigation	.. .. .	43,178
Rents	.. .. .	31,601
Miscellaneous	.. .. .	57,894
	Total—B—Navigation, etc.	1,32,673
	Total—A and B	20,65,740

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

	Heads	Actuals for 1972-73
		Rs.
E—MULTIPURPOSE RIVER SCHEMES IRRIGATION AND ELECTRICITY SCHEMES—<i>concl.</i>		
XXXV—Irrigation, Navigation, Em bankment and Drainage Works (Non-Commercial)—		
A—Irrigation Works—		
Direct Receipts—		
Water rates		5,45,771
Miscellaneous		20,818
	Total—A—Irrigation, etc. ..	5,66,589
B—Navigation, Embankment and Drainage Works—		
Direct Receipts—		
Navigation		5,522
Rents		18,809
Recoveries of expenditure		2,06,124
Miscellaneous		5,49,547
	Total—B—Navigation, etc. ..	7,80,002
	Total—A and B ..	13,46,591
	Total—E—Multipurpose River Schemes, Irrigation and Electricity Schemes	77,55,589
F—PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS—		
XXXVII—Public Works—		
Rents		1,11,97,054
Ferry Receipts		13,955
Tolls on Roads		22,97,111
Recoveries of expenditure		5,69,450
Miscellaneous		39,98,879
<i>Deduct—Refunds</i>		—12,252
	Total ..	1,80,65,097
	Total—F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements	1,80,65,097

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

Heads	Actuals for 1972-73
	Rs.
3—TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS)—	
XXXIX—Ports and Pilotage—	
Sale-proceeds of Vessels and Stores	31
Registration and other fees	10,767
Miscellaneous	83,418
Total ..	<u>94,216</u>
XLIII—Road and Water Transport Schemes—	
A—Road Transport—	
Road Transport Services	21,41,599
Total ..	<u>21,41,599</u>
Total—G—Transport and Communications (Other than Roads) ..	<u>22,35,815</u>
—MISCELLANEOUS—	
XLVIII—Contributions and Recoveries towards Pensions and Other Retirement Benefits—	
Contributions for pensions and gratuities	26,28,496
Miscellaneous	1,26,513
Total ..	<u>27,55,009</u>
XLIX—Stationery and Printing—	
Stationery receipts	1,47,749
Sale of plain paper used with stamps	2,51,992
Sale of Gazettes and other Government publications	1,77,161
Other press receipts	5,16,656
Total ..	<u>10,93,558</u>
LI—Forests—	
Timber and other produce removed from the forests by Government .. agency.	93,62,111
Timber and other produce removed from the forests by consumers or purchasers	1,86,93,689
Drift and waif wood and confiscated forest produce	2,77,456
Receipts from the management of ex-Zamindary Estates	1,19,88,117
Miscellaneous	9,28,098
<i>Deduct</i> —Refunds	—1,028
Total ..	<u>4,12,48,443</u>

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

Heads	Actuals for 1972-73 Rs.
I—MISCELLANEOUS—<i>concl.</i>	
LII—Miscellaneous—	
Unclaimed deposits	78,52,288
Sale of old stores and materials	4,64,589
Fees for Government audit	11,775
Rents, rates and taxes	6,12,222
Other fees, fines and forfeitures	62,708
Receipts in connection with Elections	1,31,558
Receipts on account of Displaced persons	73,91,316
Receipts on account of relief to refugees from East Bengal	1,15,24,226
Receipts from State Lotteries	10,10,773
Recoveries of overpayments	28,62,431
Collection of Payments for services rendered	9,10,308
Miscellaneous	1,70,83,492
Loss or gain by exchange	176
Civil Defence	7,48,454
Contributions for Five-Year Plan	20
Receipt in England	3,271
<i>Deduct—Refunds</i>	- 43,62,144
Total ..	4,63,07,463
Total—I—Miscellaneous	9,14,04,473

CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS—

LV—State's Share of Union Excise Duties—

State's share of Union Excise Duties	29,10,38,670
Share of net proceeds of additional duties of excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957, assigned to State	11,52,74,576
Total ..	40,63,13,255

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

Heads	Actuals for 1972-73 Rs.
LVI—Grants-in-aid from Central Government—	
A—Statutory Grants-in-aid—	
Grants under Article 275 of the Constitutions	10,91,88,000
B—Other Grants-in-aid—	
Grants for State/Union Territory Plan Schemes	13,75,58,000
Miscellaneous Departments	4,29,509
Education	1,78,70,289
Public Health	1,54,74,000
Family Planning	4,42,61,000
Agriculture	2,50,18,054
Fisheries	60,000
Animal Husbandry	1,14,000
Co-operation	1,60,000
Industries	30,99,000
Community Development Projects, National Extension Service and Local Development Works	3,67,80,260
Miscellaneous Social and Developmental Organisations	2,05,11,000
Irrigation, Navigation, Embankment and Drainage Works	16,89,650
Public Works	1,30,02,000
Greater Calcutta Development Schemes	3,33,00,000
Road and Water Transport Schemes	18,000
Forest	2,30,000
Miscellaneous	2,47,34,513
Police	77,75,000
Medical	20,00,000
Miscellaneous—	
Grants in lieu of Tax on Railway Passenger Fares	89,54,000
Relief to refugees from East Bengal	10,87,024
Relief and Rehabilitation of Displaced Persons	98,94,383
Assistance for Natural Calamities	3,38,00,000
Welfare of Backward Classes	50,80,000
<i>Deduct—Refunds</i>	—45,95,783
Total—B—Other Grants-in-aid	43,83,03,899
Total—A and B	54,74,91,899

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

Heads	Actuals for 1972-73 Rs.
LVII—Miscellaneous adjustments between Central and State/Union Territory Governments—	
Contributions from the Central Government on account of administration of the Petroleum Act.	23,080
Contributions from the Central Government on account of administration of the Explosives Act.	22,596
Contributions from the Central Government on account of administration of the Indian Arms Act.	1,28,532
Contributions from the Central Government on account of administration of the Rice Milling Industry (Regulation) Act.	3,852
Total ..	<u>1,78,060</u>
LVIII—Dividends, etc., from Commercial and Other Undertakings—	
Co-operative Societies	3,20,825
Other Commercial and Industrial Undertakings	42,206
Total ..	<u>3,63,031</u>
Total—J—Contributions and Miscellaneous Adjustments ..	<u>95,43,46,245</u>
Grand Total—Revenue ..	<u><u>3,51,21,75,866</u></u>

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

Heads	Actuals for 1972-73		
	<i>Charged Rs.</i>	<i>Voted Rs.</i>	<i>Total Rs.</i>
A—COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUES—			
4—Taxes on Income other than Corporation Tax—			
Collection of Taxes on Agricultural Income.	..	11,52,428	11,52,428
Total	<u>11,52,428</u>	<u>11,52,428</u>
9—Land Revenue—			
Charges of administration	1,27,81,726	1,27,81,726
Management of Government Estate	52,932	52,932
Survey, Settlement and Record Opera- tions.	..	1,18,89,045	1,18,89,045
Land Records	85,997	85,997
Expenditure in connection with ex- Zamindary Estates.	1,196	5,10,38,695	5,10,39,891
Total ..	<u>1,196</u>	<u>7,58,48,395</u>	<u>7,58,49,591</u>
10—State Excise Duties—			
Superintendence	31,14,232	31,14,232
District Executive Establishment	98,14,931	98,14,931(a)
Works	1,977	1,977
Purchase of Ganja and other drugs	2,10,000	2,10,000
Total	<u>1,31,41,140</u>	<u>1,31,41,140</u>
11—Taxes on Vehicles—			
Charges of Collection under Motor Vehicles Acts.	..	25,89,935	25,89,935
Total	<u>25,89,935</u>	<u>25,89,935</u>
12—Sales Tax—			
Collection Charges	85,17,158	85,17,158
Total	<u>85,17,158</u>	<u>85,17,158</u>

(a) Excludes Rs.22,982 spent from out of advance obtained from contingency Fund during 1972-73, but not recouped to the fund till the close of the year.

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

Heads	Actuals for 1972-73		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
—COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUES—<i>concl'd.</i>			
13—Other Taxes and Duties—			
Entertainment Tax	5,69,687	5,69,687
Charges under the Electricity Acts	19,62,440	19,62,440
Taxes on Entry of Goods in Local Areas	5,81,230	5,81,230
Taxes on Entry of Goods into Calcutta Metropolitan Areas.	..	59,25,988	59,25,988
Total	90,39,345	90,39,345
14—Stamps—			
A—Non-Judicial—			
Superintendence	1,84,745	1,84,745
Charges for the sale of stamps	12,33,661	12,33,661
Cost of stamps supplied from Central Stamp Stores.	..	5,56,300	5,56,300
Total—(A)	19,74,706	19,74,706
B—Judicial—			
Superintendence	92,372	92,372
Charges for the sale of stamps	56,111	56,111
Cost of stamps supplied from Central Stamp Stores.	..	1,08,339	1,08,339
Total—(B)	2,56,822	2,56,822
Total—(A) and (B)	22,31,528	22,31,528
15—Registration Fees—			
Superintendence	2,44,822	2,44,822
District Charges	94,14,729	94,14,729
Total	96,59,551	96,59,551
Total—A—Collection of Taxes, Duties and other Principal Revenues.	1,196	12,21,79,480	12,21,80,676

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

Heads	Actuals for 1972-73		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—DEBT SERVICES—			
16—Interest on Debt and Other Obligations—			
A—Interest on Public Debt and Other Obligations—			
I—Interest on Ordinary Debt—			
(i) Debt raised in India—			
(1) Interest on Permanent Loans	5,46,68,677	..	5,46,68,677
(2) Discount on loans ..	4,64,0 00	..	4,64,000
(3) Floating Loans—			
Interest on other Floating Loans	37,60,448	..	37,60,448
(4) Other items—Management of Debt.	3,96,991	..	3,96,991
(5) Expenditure connected with the issue of new Loans and sale of Securities held in Cash Balance Investment Account.	2,459	..	2,459
Interest on other Loans ..	96,60,155	..	96,60,155
Total—A—1—Interest on Ordinary Debt	<u>6,89,52,730</u>	..	<u>6,89,52,730</u>
2—Interest on Unfunded Debt—			
5—State Provident Funds—			
Interest on General Provident Fund	1,64,10,660	..	1,64,10,660
Interest on Indian Civil Service Provident Fund.	19,000	..	19,000
Interest on Indian Civil Service (Non-European Members) Provident Fund.	7,000	..	7,000
Interest on All-India Services Provident Fund.	3,93,173	..	3,93,173
Interest on Contributory Provident Funds.	4,63,758	..	4,63,758
Total—A—2—Interest on Unfunded Debt	<u>1,72,93,591</u>	..	<u>1,72,93,591</u>
3—Interest on Other Obligations—			
Miscellaneous	12,55,948	96,82,801	1,09,38,749
Total—3—Interest on Other Obligations	<u>12,55,948</u>	<u>96,82,801</u>	<u>1,09,38,749</u>
Total—A—(1, 2 and 3) ..	<u>8,75,02,269</u>	<u>96,82,801</u>	<u>9,71,85,070</u>

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

Heads	Actuals for 1972-73		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—DEBT SERVICES—<i>concl.</i>			
16—Interest on Debt and Other Obligations—<i>concl.</i>			
B—Interest on Inter-Governmental Debt—			
Interest paid to the Central Government	33,14,18,597	..	33,14,18,597
Total—A and B ..	41,89,20,866	96,82,801	42,86,03,667
17—Appropriation for Reduction or Avoidance of Debt—			
Sinking Funds	6,50,70,000	..	6,50,70,000
Total ..	6,50,70,000	..	6,50,70,000
Total—B—Debt Services ..	48,39,90,866	96,82,801	49,36,73,667
C—ADMINISTRATIVE SERVICES—			
18—Parliament, State/Union Territory Legislature—			
B—State/Union Territory Legislature—			
Legislative Assembly	77,522	17,33,940	18,11,62
State/Union Territory Legislature Secretariat.	550	16,79,740	16,80,290
Total—B ..	78,072	34,13,680	34,91,752
C—Election—			
Other Election Charges .. .. .	..	32,18,436	32,18,436
Total—B and C ..	78,072	66,32,116	67,10,188

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

Heads	Actuals for 1972-73		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ADMINISTRATIVE SERVICES—<i>contd.</i>			
19—General Administration—			
A—President, Vico-President, Heads of States/Union Territories, Cabinet and Ministers—			
Emoluments and/or allowances of the Governor.	76,175	..	76,175
Secretariat Staff of the Governor ..	4,21,129	..	4,21,129
Staff and Household of the Governor ..	2,96,718	..	2,96,718
Entertainment and Hospitality Expenses	28,197	1,74,841	2,03,038
Expenditure from Contract Allowance ..	2,23,881	..	2,23,881
Tour Expense	72,966	..	72,966
Ministers .. .. .	..	19,51,954	19,51,954
Miscellaneous	1,600	..	1,600
Total—A ..	11,20,666	21,26,795	32,47,461
C—Secretariat and attached offices—			
Civil Secretariat	3,996	4,28,75,680	4,28,79,676
Public Service Commission ..	13,20,355	..	13,20,355
Board of Revenue, Financial Commissioner and establishments.	..	13,65,944	13,65,944
Total—C ..	13,24,351	4,42,41,624	4,55,65,975
D—Commissioners—			
Commissioners .. .. .	..	8,98,034	8,98,034
E—District Administration—			
General Establishment .. .. .	..	2,68,73,632	2,68,73,632
Subdivisional Establishments ..	..	71,48,554	71,48,554
Other Establishments .. .. .	..	3,06,691	3,06,691
Total—E ..	..	3,43,28,877	3,43,28,877

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

Heads.	Actuals for 1972-73		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
O—ADMINISTRATIVE SERVICES—contd.			
F—Works—			
Original Works.. .. .		3,10,985	3,10,985
G—Miscellaneous—			
Discretionary Grants by Heads of States, etc.	23,938	49,069	73,007
Miscellaneous		66,46,524	66,46,524
Rehabilitation Programme.. .. .		9,10,463	9,10,463
Charges in England		3,852	3,852
Total—G	23,938	76,09,908	76,33,846
Total—A, C, D, E, F and G	24,68,955	8,95,16,223	9,19,85,178
21—Administration of Justice—			
High Courts	84,14,615		84,14,615
Law Officers		38,64,372	38,64,372
Administrator-General and Official Trustee		6,17,566	6,17,566
Sheriff and Reporter	92,236	1,83,179	2,75,415
Official Assignee		1,49,218	1,49,218
Official Receiver		3,19,537	3,19,537
Coroner's Court		28,495	28,495
Presidency Magistrate's Court		13,46,426	13,46,426
Civil and Sessions Courts		1,81,96,313	1,81,96,313
Court of Small Causes		7,16,508	7,16,508
Criminal Courts		1,05,215	1,05,215
Total	85,06,851	2,55,26,829	3,40,33,680
22—Jails—			
Jails		3,04,17,125	3,04,17,125
Jail Manufactures		6,69,759	6,69,759
Total .. .. .	..	3,10,86,884	3,10,86,884

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

Heads	Actuals for 1972-73		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ADMINISTRATIVE SERVICES—<i>concl.</i>			
23—Police—			
State Headquarters Police	3,694	8,35,85,187	8,35,88,881
Superintendence .. ..	..	20,33,655	20,33,655
District Executive Force	640	17,95,18,146	17,95,18,786
Police Training Schools and Colleges .. ..	..	29,78,836	29,78,836
Village Police .. ..	..	1,667	1,667
Special Police .. ..	..	34,00,332	34,00,332
Railway Police .. ..	..	75,51,318	75,51,318
Criminal Investigation Department .. ..	..	81,17,628	81,17,628
Works .. ..	..	9,56,811	9,56,811
Miscellaneous .. ..	..	3,10,32,882	3,10,32,882
Charges in England .. ..	..	15	15
Expenditure written back from "124— Capital Outlay on Schemes of Government Trading" outside the Revenue Account. .. ..	..	1,12,99,576	1,12,99,576
<i>Deduct</i> —Amounts recovered from other Governments, Departments, etc. .. ..	..	-2,33,56,976	-2,33,56,976
Total	<u>4,334</u>	<u>30,71,19,077</u>	<u>30,71,23,411</u>
26—Miscellaneous Departments—			
Administration of Indian Partnership Act, 1932. .. ..	..	1,04,914	1,04,914
Administration of Money-Lenders Act .. ..	..	34,453	34,453
Administration of the Citizenship Act, 1955 .. ..	..	2,93,559	2,93,559
Fire Services .. ..	..	94,19,151	94,19,151
National Savings Organisations .. ..	..	4,22,936	4,22,936
Controller of Rents .. ..	..	10,68,806	10,68,806
Miscellaneous	1,342	6,44,97,990	6,44,99,332
Total	<u>1,342</u>	<u>7,58,41,809</u>	<u>7,58,43,151</u>
Total—C—Administrative Services	<u>1,10,59,554</u>	<u>53,57,22,938</u>	<u>54,67,82,492</u>

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

Heads	Actuals for 1972-73		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—			
27—Scientific Departments—			
Grants-in-aid and Donations to Scientific Societies and Institutes.	..	82,468	82,468
Total	..	82,468	82,468
28—Education—			
A—University—			
Grants to Universities	2,86,36,500	2,86,36,500
Government Arts Colleges	1,19,18,850	1,19,18,850
Grants to Non-Government Arts Colleges	3,75,78,030	3,75,78,030
Government Professional Colleges	28,74,816	28,74,816
Grants to Non-Government Professional Colleges.	..	46,25,498	46,25,498
Total—A	..	8,56,33,694	8,56,33,694
B—Secondary—			
Government Secondary Schools	98,30,383	98,30,383
Direct grants to Non-Government Secondary Schools.	..	23,57,29,703	23,57,29,703
Total—B	..	24,55,60,086	24,55,60,086
C—Primary—			
Direct grants to Non-Government Primary Schools.	..	6,29,01,315	6,29,01,315
Grants to Local Bodies for Primary Education.	..	15,84,31,871	15,84,31,871
Total—C	..	22,13,33,186	22,13,33,186
D—Special—			
Government Special Schools ..	16,700	29,12,652	(a)29,29,352
Direct grant to Non-Government Special Schools.	..	23,51,341	23,51,341
Total—D	16,700	52,63,993	52,80,693

(a) Excludes Rs.7,590 spent from out of advance obtained from contingency Fund during 1972-73 but not recouped to the Fund till the close of the year.

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

Heads	Actuals for 1972-73		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>concl.</i>			
28—Education—<i>concl.</i>			
E—Technical Education—			
Technical Institution	77,11,387	77,11,387
Grants-in-aid, contribution, etc.	1,99,65,276	1,99,65,276
Miscellaneous	57,613	57,613
		<hr/>	<hr/>
Total—E	2,77,34,276	2,77,34,276
		<hr/>	<hr/>
F—General—			
Direction	30,04,060	30,04,060
Inspection	61,65,545	61,65,545
Scholarships	12,82,599	12,82,599
Development Schemes	15,51,44,761	15,51,44,761
Miscellaneous	4,04,64,512	4,04,64,512
Amount transferred to the Fund for promotion of education amongst educationally backward classes.	11,24,000	11,24,000
Expenditure for promotion of education amongst educationally backward classes.	8,56,276	8,56,276
<i>Deduct—</i> Amounts recovered from other Governments, Departments, ect.*	—3,72,184	—3,72,184
<i>Deduct—</i> Amount met from the Reserve Funds and Deposit Accounts—			
Amount met from Fund for promotion of education amongst educationally backward classes.	—8,56,276	—8,56,276
Charges in England	31,694	31,694
Works	7,99,150	7,99,150
		<hr/>	<hr/>
Total—F	20,76,44,137	20,76,44,137
		<hr/>	<hr/>
Total—A, B, C, D, E and F	16,700	79,31,69,372
		<hr/>	<hr/>

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

Heads	Actuals for 1972-73		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>			
29—Medical—			
Medical Establishment	1,18,41,555	1,18,41,555
Hospital and Dispensaries	12,27,87,225	12,27,87,225
Grants for medical purposes	1,96,026	1,96,026
Medical Colleges and Schools	1,48,27,857	1,48,27,857
Mental Hospital	2,74,882	2,74,882
Chemical Examiner	2,32,636	2,32,636
Provincialisation of Sadar and Sub- divisional Hospitals.	2,37,02,667	2,37,02,667
Works	36,609	36,609
Miscellaneous	13,72,468	13,72,468
Suspense	4,36,53,044	4,36,53,044
<i>Deduct</i> —Amounts recovered from other Governments, Departments, etc.	—2,02,72,592	—2,02,72,592
Development Schemes	4,61,71,180	4,61,71,180
<i>Deduct</i> —Amount met from the Reserve Funds and Deposit Accounts—			
Amount met from the General Reserve Fund for Cooch Behar.	—54,000	—54,000
Total	<u>24,47,69,557</u>	<u>24,47,69,557</u>
30—Public Health—			
Public Health Establishment	2,19,93,262	2,19,93,262
Grants for Public Health purposes	49,500	49,500
Expenses in connection with epidemic diseases.	1,23,07,839	1,23,07,839
Bacteriological Laboratories	4,59,491	4,59,491
Pasteur Institutes	2,71,425	2,71,425
Leprosy	27,58,622	27,58,622
Works	14,30,621	14,30,621
Miscellaneous	17,49,556	17,49,556
Suspense	—1,04,82,740	—1,04,82,740
Development Schemes	3,32,21,810	3,32,21,810
Total	<u>6,37,59,386</u>	<u>6,37,59,386</u>

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

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

Heads	Actuals for 1972-73		
	Charged Rs.	Voted Rs.	Total Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—contd.			
30A—Family Planning—			
Maternity and Child Health	6,87,125	6,87,125
Development Schemes	4,13,83,687	4,13,83,687
Total	4,20,70,812	4,20,70,812
31—Agriculture—			
Direction	35,04,228	35,04,228
Superintendence	41,19,999	41,19,999
Experimental Farms	99,25,693	99,25,693
Agricultural Demonstration and Propaganda including public exhibitions and fairs.	15,64,289	15,64,289
Agricultural Experiments and Research	38,13,370	38,13,370
Agricultural Education	14,01,455	14,01,455
Botanical and other Public Gardens	66,198	66,198
Expenditure on Agricultural Improvement	1,25,78,304	1,25,78,304
Grants in aid, Contributions, etc.	21,100	21,100
Fisheries	2,353	28,07,842	28,10,195
Development Schemes	1,10,350	23,66,16,458	23,67,26,808
<i>Deduct—Amount met from Reserve Fund and Deposit Account—</i>			
Amount met from Deposit Account of grants made by Indian Council of Agricultural Research.	-1,56,366	-1,56,366
Total	1,12,703	27,62,62,570
33—Animal Husbandry—			
Superintendence	44,35,344	44,35,344
Veterinary Education and Research	55,67,898	55,67,898
Subordinate establishment	10,89,359	10,89,359
Hospitals and Dispensaries	35,85,409	35,85,409
Breeding Operations	5,95,674	5,95,674
Prizes	978	978
Miscellaneous	37,57,325	37,57,325
Development Schemes	1,14,59,853	1,14,59,853
Total	3,04,91,340	3,04,91,340

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

Hoads	Actuals for 1972-73		
	<i>Charged</i>	<i>Voted</i>	<i>Total</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>			
34—Co-operation—			
Superintendence .. .. .	..	70,61,804	70,61,804
Miscellaneous .. .. .	..	11,58,599	11,58,599
Transfer to the State Agricultural Credit Relief and Guarantee Fund.	..	88,000	88,000
Transfer to the State Co-operative Development Fund.	..	10,000	10,000
Development Schemes .. .. .	..	58,38,125	58,38,125
Total ..	..	1,41,56,528	1,41,56,528
35—Industries—			
Industries .. .. .	..	2,58,70,236	2,58,70,236
Cottage and Small Scale Industries ..	1,696	1,85,58,315(a)	1,85,60,011
Cinchona Plantations .. .. .	..	73,41,193	73,41,193
Salt .. .. .	..	48	48
Development Schemes .. .. .	..	1,08,82,803	1,08,82,803
<i>Deduct</i> —Recoveries from Directorate of Cinchona Plantation.	..	—1,00,000	—1,00,000
<i>Deduct</i> —Recoveries from Directorate of Medicinal Plant.	..	—4,24,330	—4,24,330
Total ..	1,696	6,21,28,265	6,21,29,961
37—Community Development Projects, National Extension Service and Local Development Works—			
A—Community Development Projects—			
Development Schemes .. .. .	..	3,89,15,377	3,89,15,377
B—National Extension Service—			
Recurring Expenditure on Personnel retained on National Extension Service pattern.	..	5,09,31,892	5,09,31,892
C—Local Development Works—			
Direct Establishment .. .. .	..	7,21,913	7,21,913
Total ..	..	9,05,69,182	9,05,69,182

(a) Excludes Rs.36,950 spent from out of advance obtained from Contingency Fund during 1972-73 but not recouped to the Fund till the close of the year.

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

Heads	Actuals for 1972-73		
	<i>Charged</i>	<i>Voted</i>	<i>Total</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>concl.</i>			
38—Labour and Employment—			
Labour		26,11,857	26,11,857
Factories		11,87,328	11,87,328
Inspector of Steam Boilers		7,14,352	7,14,352
Employment and Training		31,65,786	31,65,786
Miscellaneous		17,97,791	17,97,791
Development Schemes		2,17,42,915	2,17,42,915
Employees' State Insurance Scheme		3,25,70,240	3,25,70,240
		<hr/>	<hr/>
Total		6,37,90,269	6,37,90,269
		<hr/>	<hr/>
39—Miscellaneous Social and Developmental Organisations—			
Statistics		2,28,877	2,28,877
Preservation and Translation of Ancient Manuscripts.		6,200	6,200
Welfare of Scheduled Tribes, Castes and other Backward Classes.		34,10,857	34,10,857
Works		14,000	14,000
Suspense		12,07,483	12,07,483
Miscellaneous		2,88,74,292	2,88,74,292
Development Schemes		3,16,57,999	3,16,57,999
		<hr/>	<hr/>
Total		6,53,99,708	6,53,99,708
		<hr/>	<hr/>
Total—D—Social and Developmental Services.	1,31,099	1,74,66,49,457	1,74,67,80,556
		<hr/>	<hr/>

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

Heads	Actuals for 1972-73		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—			
42—Multipurpose River Schemes—			
A—Working Expenses—			
Damodar Valley Project (a)—			
Maintenance and Repairs	62,74,074	62,74,074
Establishment	24,62,372	24,62,372
Tools and Plant	4,18,018	4,18,018
Suspense	2,39,525	2,39,525
Total	93,93,989	93,93,989
Mayurakshi Reservoir Project—			
Maintenance and Repairs	35,24,342	35,24,342
Establishment	32,74,625	32,74,625
Tools and Plant	3,86,945	3,86,945
Suspense	— 55,100	— 55,100 (b)
Total	71,30,812	71,30,812
Total—A—Working Expenses	1,65,24,801	1,65,24,801
B—Interest—			
Kangsbati Reservoir Project	2,20,28,581	2,20,28,581
Mayurakshi Reservoir Project	91,25,334	91,25,334
Total—B—Interest	3,11,53,915	3,11,53,915
Total	4,76,78,716	4,76,78,716

(a) Heads have been opened provisionally for booking of expenditure in connection with the take-over of Barrage and Irrigation Works from Damodar Valley Corporation.

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

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

Heads	Actuals for 1972-73		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—<i>contd.</i>			
43—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—			
A—Irrigation Works—			
(b) Unproductive Works—			
(i) Working expenses—			
Maintenance and Repairs	17,31,066	17,31,066
Establishment	14,77,421	14,77,421
Tools and Plant	40,967	40,967
(ii) Interest—			
Interest	18,36,119	18,36,119
Total—A—Irrigation Works	50,85,573	50,85,573
B—Navigation, Embankment and Drainage Works—			
(b) Unproductive Works—			
(i) Working expenses—			
Maintenance and Repairs	19,03,428	19,03,428
Establishment	6,72,939	6,72,939
Tools and Plant	26,111	26,111
(ii) Interest—			
Interest	77,73,914	77,73,914
Total—B—Navigation, etc.	1,03,76,392	1,03,76,392
Total	1,54,61,965	1,54,61,965

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

Heads	Actuals for 1972-73		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY, SCHEMES—<i>contd.</i>			
44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—			
A—Irrigation Works—			
(i) Works—			
Maintenance and Repairs	1,53,928	1,53,928
Establishment	50,653	50,653
Tools and Plant	3,235	3,235
Development Schemes	3,38,716	3,38,716
Total	5,46,532	5,46,532
(ii) Miscellaneous Expenditure—			
Establishment	15,31,959	15,31,959
Tools and Plant	49,272	49,272
Suspense	-1,63,225	-1,63,225(a)
Total	14,18,006	14,18,006
Total—A—Irrigation Works	19,64,538	19,64,538
B—Navigation, Embankment and Drainage Works—			
(i) Works—			
Works	3,372	3,372
Maintenance and Repairs	6,82,94,640	6,82,94,640
Establishment	-99,26,882	-99,26,882(a)
Tools and Plant	-11,34,377	11,34,377(a)
Suspense	-83,96,437	-83,96,437(a)
Development Schemes	26,13,916	26,13,916
Total	5,14,54,232	5,14,54,232
(ii) Miscellaneous Expenditure—			
Establishment	14,591	14,591
Tools and Plant	1,331	1,331
Miscellaneous	3,06,057	3,06,057
Total	3,21,979	3,21,979
Total—B—Navigation, etc.	5,17,76,211	5,17,76,211
Total—A and B	5,37,40,749	5,37,40,749
Total—E—Multipurpose River Schemes, Irrigation and Electricity Schemes.	11,68,81,430	11,68,81,430

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

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

Heads.	Actuals for 1972-73		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
F—PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS—			
50—Public Works—			
Original Works--Buildings—			
Land Revenue		830	830
Excise		73,533	73,533
Registration		13,819	13,819
General Administration	19,207	4,90,830	5,10,037
Administration of Justice		1,09,389	1,09,389
Jails		8,20,247	8,20,247
Police		2,86,960	2,86,960
Education		50,379	50,379
Medical		1,05,502	1,05,502
Co-operation		2,365	2,365
Civil Works		3,07,086	3,07,086
Miscellaneous Departments		3,74,746	3,74,746
Original Works—Communications	1,020	1,67,52,225	1,67,53,245
Original Works—Miscellaneous		70,659	70,659

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

Heads	Actuals for 1972-73		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
F—PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS—<i>concl.</i>			
50—Public Works—<i>concl.</i>			
Repairs—			
Buildings	16,42,500	3,15,71,500	3,32,14,000
Communications .. ..	..	11,97,24,289	11,97,24,289
Miscellaneous .. ..	..	97,116	97,116
Establishment	2,62,690	1,53,21,456	1,55,84,146
Tools and Plant	2,194	42,67,749	42,69,943
Furniture .. ..	..	78,822	78,822
Grants-in-aid .. ..	..	35,08,863	35,08,863
Suspense	-30,513	-2,20,94,998	-2,21,25,511(a)
Transfer of grants for Road Development to the Deposit Head "Subventions from Central Road Fund".	..	55,68,000	55,68,000
Development Schemes .. ..	..	81,02,597	81,02,597
<i>Deduct</i> —Amount met from Subventions from Central Road Fund.	..	-54,46,609	-54,46,609
<i>Deduct</i> —Amount met from the Reserve Funds and deposit accounts—			
Amount met from the General Reserve Fund for Cooch Behar.	..	-14,777	-14,777
Total ..	18,97,098	18,01,42,578	18,20,39,676
51A—Greater Calcutta Development Schemes—			
Development Schemes .. ..	..	3,33,00,000	3,33,00,000
Total ..	..	3,33,00,000	3,33,00,000
Total—F²—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.	18,97,098	21,34,42,578	21,53,39,676

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

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

Heads	Actuals for 1972-73		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
G—TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS)—			
53—Ports and Pilotage—			
Charges for Pooled Launches		17,31,712	17,31,712
Establishments		23,138	23,138
Miscellaneous		6,96,880	6,96,880
Development Schemes		19,872	19,872
Total		24,71,602	24,71,602
57—Road and Water Transport Schemes—			
A—Road Transport—			
(i) Working expenses—			
Direction		3,03,368	3,03,368
Operation		87,91,488	87,91,488
(ii) Interest—			
Interest		5,54,000	5,54,000
Total—A		96,48,856	96,48,856
B—Water Transport—			
(i) Working Expenses—			
Direction		20,409	20,409
Total—B		20,409	20,409
Total—A and B		96,69,265	96,69,265
<i>Deduct</i> —Amount met from Reserve Funds and Deposit Accounts— Amount transferred from Depreciation Reserve Fund of State Transport Services in Durgapur.		—25,00,000	—25,00,000
Total		71,69,265	71,69,265
Total—G—Transport and Communications .. (Other than Roads).		96,40,867	96,40,867

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

Heads	Actuals for 1972-73		
	Charged	Voted	Total
	Rs.	Rs.	Rs
I—MISCELLANEOUS—			
64—Famine Relief—			
A—Famine Relief—			
Salaries and Establishment	1,29,42,241	1,29,42,241
Gratuitous Relief	6,40,24,352	6,40,24,352
Works	2,65,21,549	2,65,21,549
Rehabilitation Programme	37,19,461	37,19,461
Miscellaneous	7,14,98,587	7,14,98,587
<i>Deduct</i> —Amount transferred from West Bengal Famine Insurance Fund.	—80,00,000	—80,00,000
Total—A	17,07,06,190	17,07,06,190
B—Transfer to West Bengal Famine Insurance Fund.	80,00,000	80,00,000
Total—A and B	17,87,06,190	17,87,06,190
65—Pensions and Other Retirement Benefits—			
Superannuation and Retired Allowances	5,86,589	3,40,27,616	3,46,14,205
Gratuities	95,49,282	95,49,282
Pensions for distinguished and meritorious services.	8,675	8,675
Allowances and gratuities to Political sufferers, their families and institutions	11,38,212	11,38,212
Donations to Provident Funds	2,49,452	2,49,452
Equated payments on account of Capital Outlay on Sterling Pensions to the Government of India.	2,92,340	2,92,340
Charges in England	62,271	62,271
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments and concerns.	—5,91,469	—5,91,469
Total	4,47,36,379	4,53,22,968

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

Heads	Actuals for 1972-73		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
I—MISCELLANEOUS—<i>contd.</i>			
67—Privy Purses and Allowances of Indian Rulers—			
Privy Purses and Allowances of Rulers of Integrated States and Allowances of their relatives and servants—			
(i) Integrated States (i.e., those merged in the State).	..	6,728	6,728
Total	..	6,728	6,728
68—Stationery and Printing—			
I—Stationery—			
Stationery Offices and Stores	..	5,22,687	5,22,687
Purchase of Stationery Stores	..	42,71,381	42,71,381
Discount on plain paper used with stamps	..	2,457	2,457
Purchase of plain paper used with stamps	..	23,762	23,762
Total—I	..	48,20,287	48,20,287
II—Printing—			
Government Presses	..	78,98,198	78,98,198
Printing at Private Presses	..	35,247	35,247
Cost of printing work done by other Governments.	..	6,560	6,560
<i>Deduct</i> —Amounts recovered from other Governments, Departments, etc.	..	-1,93,811	-1,93,811
Total—II	..	1,25,66,481	1,25,66,481
70—Forest—			
Conservancy and Works	..	1,02,52,052	1,02,52,052
Establishment	..	1,23,27,816	1,23,27,816
Grants-in-aid, Contributions, etc.	..	17,704	17,704
Parks and Gardens	..	6,45,588	6,45,588
Development Schemes	..	84,78,322	84,78,322
Total	..	3,17,21,482	3,17,21,482

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

Heads	Actuals for 1972-73		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
I—MISCELLANEOUS—<i>contd.</i>			
71—Miscellaneous—			
Donations for charitable purposes .. ..	..	3,19,933	3,19,933
Special Commissions of Enquiry .. ..	..	1,22,093	1,22,093
Petty Establishments .. ..	..	51,14,216	51,14,216
Irrecoverable temporary loans and advances written off. .. ..	..	12,213	12,213
Irrecoverable loans to Displaced Persons written off. .. ..	..	57,08,215	57,08,215
Expenditure on Relief to refugees from East Bengal. .. ..	..	27,87,90,128	27,87,90,128
Expenditure on Displaced Persons .. ..	..	3,97,83,319	3,97,83,319
Grants-in-aid, Contributions, etc.	3,07,081	14,94,90,342	14,97,97,423
Charges in connection with Panchayati Raj Institutions.	2,02,991	3,01,88,389	3,03,91,308
State Lotteries .. ..	..	12,91,522	12,91,522
Civil Defence .. ..	..	1,47,12,481	1,47,12,481(a)
Miscellaneous and unforeseen charges	39,961	2,29,19,367	2,29,59,328
Development Schemes .. ..	..	3,41,75,612	3,41,75,612
Loss or gain by exchange .. ..	..	5,935	5,935
Expenditure on account of State Prisoners and detenues. .. ..	..	4,59,622	4,59,622
Charges in England .. ..	..	810	810
Total	5,50,033	58,30,94,197	58,36,34,230
Total—I—Miscellaneous	11,36,622	85,08,31,457	85,19,68,079

(a) Excludes Rs.23,000 spent out of advance obtained from Contingency Fund during 1972-73 but not rescouped to the Fund till the close of the year.

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

Heads	Actuals for 1972-73		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS—			
76—Other Miscellaneous Compensations and Assignments—			
Other Miscellaneous Assignments, Compensations, etc.—			
Land Revenue	4,05,000	36,00,108	40,50,108
Total ..	4,50,000	36,00,108	40,50,108
<hr/>			
Total—J—Contributions and Miscellaneous Adjustments.	4,50,000	36,00,108	40,50,108
<hr/>			
K—EXTRAORDINARY ITEMS—			
78—Preparation Payments—			
Claims passed by the application committee	..	892	892
Total ..	..	892	892
<hr/>			
Total—Extraordinary Items ..	..	892	892
<hr/>			
Total—Expenditure on Revenue Account	49,86,66,435	3,60,86,32,008	4,10,72,48,443
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CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT			
AA—CAPITAL ACCOUNT OF SECURITY PRINTING PRESS AND COMPENSATION ON THE ABOLITION OF ZAMINDARY SYSTEM OUTSIDE THE REVENUE ACCOUNT—			
92—Payment of Compensation to Land Holders, etc., on the abolition of the Zamindari System—			
Compensation .. .. .	..	3,22,69,801	3,22,69,801
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	—80,056	—80,056
Total	3,21,89,745	3,21,89,745
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**STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—contd.**

Heads	Actuals for 1972-73		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
DD—CAPITAL ACCOUNT OF SOCIAL AND DEVELOPMENTAL SERVICE OUTSIDE THE REVENUE ACCOUNT—			
95— Capital Outlay on Schemes of Agricultural Improvement and Research—			
Development Schemes	7,23,86,358	7,23,86,358
Total	7,23,86,358	7,23,86,358
96— Capital Outlay on Industrial and Economic Development—			
Capital Outlay on Departmental Commercial Undertaking.	..	16,112	16,112
Development Schemes	3,67,51,573	3,67,51,573
Deduct—Receipts and Recoveries on Capital Account.	..	—5,12,800	—5,12,800
Total	3,62,54,885	3,62,54,885
EE—CAPITAL ACCOUNT OF MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT—			
98— Capital Outlay on Multipurpose River Schemes—			
Development Schemes—			
(a) Mayurakshi Reservoir Project—			
Messanjore Dam Works	40,441	40,441
Suspense	—13,871	—13,871(a)
Deduct—Receipts and Recoveries on Capital Account.	..	—191	—191
Total	26,379	26,379
Barrage and Irrigation Works	19,15,892	19,15,892
Establishment	41,161	41,161
Suspense	1,73,219	1,73,219
Deduct—Receipts and Recoveries on Capital Account.	..	—13	—13
Total	21,30,259	21,30,259
Total—(a) Mayurakshi etc.	21,56,638	21,56,638

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

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

Heads	Actuals for 1972-73		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
EE—CAPITAL ACCOUNT OF MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT—<i>contd.</i>			
98—Capital Outlay on Multipurpose River Schemes—<i>concl.</i>			
Kansabati Reservoir Project—			
(b) Kansabati Reservoir Project—			
Works	93,639	3,84,83,913	3,85,77,552
Establishment .. .. .	..	35,78,279	35,78,279
Tools and Plant .. .. .	..	4,06,545	4,06,545
Suspense .. .. .	..	-23,93,525	-23,93,525(a)
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	-2,09,331	-2,09,331
Total—(b) Kansabati, etc. ..	93,639	3,98,65,881	3,99,59,520
(c) Damodar Valley Project—			
I—Advances to the Damodar Valley Corporation—			
Works .. .. .	..	24,62,946	24,62,946
Suspense .. .. .	..	-5,551	-5,551(a)
<i>Deduct</i> —Government's share of the Capital Outlay on the Damodar Valley Project.	..	-4,70,63,263	-4,70,63,263
II—Government's share of the Capital Outlay on the Damodar Valley Project.	..	4,70,63,263	4,70,63,263
Total—(c) Damodar Valley Project ..	..	24,57,395	24,57,395
Total—(a), (b) and (c) ..	93,639	4,44,79,914	4,45,73,553

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

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

Heads	Actuals for 1972-73		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
EE—CAPITAL ACCOUNT OF MULTIPURPOSE RIVER SCHEME, IRRIGATION AND ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT—<i>contd.</i>			
99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—			
A—Irrigation Works—			
(2) Unproductive—			
Development Schemes	37,20,304	37,20,304
			<hr/>
Total—A—Irrigation, etc.	37,20,304	37,20,304
			<hr/>
B—Navigation, Embankment and Drainage Works—			
(2) Unproductive—			
Development Schemes	7,12,82,891	7,12,82,891
			<hr/>
Total—B—Navigation, etc.	7,12,82,891	7,12,82,891
			<hr/>
Total—A and B	7,50,03,195	7,50,03,195
			<hr/>
100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—			
A—Irrigation Works—			
Development Schemes	4,28,562	4,28,562
			<hr/>
B—Navigation, Embankment and Drainage Works—			
Development Schemes	4,66,94,788	4,66,94,788
			<hr/>
Total—A and B	4,71,23,350	4,71,23,350
			<hr/>

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

Heads	Actuals for 1972-73		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
FF—CAPITAL ACCOUNT OF PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS OUTSIDE THE REVENUE ACCOUNT—			
103—Capital Outlay on Public Works—			
Original Works—Buildings—			
Registration	175	175
General Administration	14,96,142	14,96,142
Administration of Justice	9,07,053	9,07,053
Jails	14,59,773	14,59,773
Police	79,65,984	79,65,984
Miscellaneous Departments	10,33,618	10,33,618
Civil Works	2,26,607	2,26,607
Road Development Department	46,008	46,008
Original Works—Communications	3,100	2,42,61,501	2,42,64,601
Original Works—Miscellaneous	38,939	38,939
Establishment	1,21,92,960	1,21,92,960
Tools and Plant	83,47,610	83,47,610
Suspense	-1,35,41,646	-1,35,41,646
Development Schemes	3,09,67,261	3,09,67,261 ^(a)
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	-41,97,126	-41,97,126
Total	3,100	7,12,04,859	7,12,07,959
106—A—Capital Outlay on Greater Calcutta Development Schemes—			
Development Schemes	48,68,431	48,68,431
Total	48,68,431	48,68,431
109—Capital Outlay on Other Works—			
Development Schemes	47,683	6,57,94,224
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	-2,75,36,243	-2,75,36,243
Total	47,683	3,82,57,981	3,83,05,664

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

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

Heads	Actuals for 1972-73		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
GG—CAPITAL ACCOUNT OF TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS) OUTSIDE THE REVENUE ACCOUNT—			
114—Capital Outlay on Road and Water Transport Schemes—			
A—Road Transport—			
Development Schemes .. ..	..	6,15,000	6,15,000
Total ..	..	6,15,000	6,15,000
II—MISCELLANEOUS CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT—			
120—Payments of Commuted Value of Pensions—			
Commuted value of Pensions—			
Payments in India .. ..	..	12,60,494	12,60,494
Total ..	..	12,60,494	12,60,494
124—Capital Outlay on Schemes of Government Trading (a)	1,298	3,51,90,075	3,51,91,373 (b)
Total ..	1,298	3,51,90,075	3,51,91,373
Total—Capital Expenditure Outside the Revenue Account.	1,45,720	45,88,34,287	45,89,80,007
Grand Total—Expenditure ..	49,88,12,155	4,06,74,66,295	4,56,62,78,450

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

(b) Excludes Rs.3,975 spent from out of advance obtained from Contingency Fund during 1972-73 but not recouped to the Fund till the close of the year.

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

Nature of Expenditure	Expenditure during 1972-73	Expenditure to end of 1972-73
1	2	3
	Rs.	Rs.
92—Payment of compensation to land-holders, etc., on the abolition of the Zamindari System.	3,21,89,745	37,42,57,693
95—Capital Outlay on Schemes of Agricultural Improvement and Research—		
Establishment of Seed Multiplication Farms	3,22,346	1,61,64,079
Deep Tubewell Irrigation	60,99,463	17,31,10,062
Greater Calcutta Milk Supply Scheme .. .. .	..	43,59,096
Setting up of Agriculture Seed Stores	21,924	70,54,680
Seed Storage for every twenty villages .. .. .	..	71,44,809
Improvement of Agricultural Schools and Training Centres	42,504	35,77,650
Lift Irrigation from Rivers and Beels	1,00,03,210	7,41,48,685
Deep Tubewell Irrigation (Central Sector Schemes)	83,94,799	83,94,799
Private Tubewells including Filter Points (Central Sector Schemes).	1,39,95,359	1,39,95,359
Lift Irrigation Works (Central Sector Schemes)	3,06,85,594	3,06,85,594
Minor Irrigation	2,55,033	1,11,35,873
Survey and investigation of Ground and Surface Water resources.	3,79,398	31,62,773
Others Schemes/Works where the total Expenditure in each case is less than Rs.25 lakhs	21,86,728	1,43,68,005
Total	<u>7,23,86,358</u>	<u>36,73,01,464</u>
96—Capital Outlay on Industrial and Economic Development—		
Development Programmes—		
Investment in shares of Kalyani Spinning Mill .. .. .	..	1,58,21,000
Schemes for Industrial Centres .. .. .	..	46,29,118
Industrial Estate at Kalyani .. .. .	..	38,58,332
Scheme for setting up of three Spinning Mills .. .. .	..	65,91,151
West Bengal Financial Corporation .. .. .	..	31,77,000
Investment in shares of Co-operative Organisations	1,61,94,500	4,02,10,602
<i>Deduct—</i> Receipts and Recoveries on Capital Account	-5,12,800	-82,69,424
Establishment of Industrial Estates at Howrah .. .. .	..	70,09,388
Contributions to the share capital of State Warehousing Corporation,	2,00,000	31,00,000

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

Nature of Expenditure	Expenditure during 1972-73	Expenditure to end of 1972-73
1	2	3
	Rs.	Rs.
96—Capital Outlay on Industrial and Economic Development—<i>concl'd.</i>		
Development programmes—<i>concl'd.</i>		
Investment in share capital for development of Agricultural Marketing Societies.	50,000	40,20,226
Margin Money to Apex Marketing Society for fertiliser business.	..	25,00,000
Development of Housing Co-operatives	8,34,000	32,34,000 (a)
Investment in share capital for additional assistance for Developing Co-operative Movement.	..	45,33,900
Investment in share capital of West Bengal Small Industries Corporation.	..	50,70,206
Investment in share capital of West Bengal Industrial Development Corporation ,Ltd.	475	96,40,425
Investment in share of Agro-Industries Corporation ..	1,00,000	1,53,99,990
Consumer Co-operative Societies	8,99,500	1,07,65,994
Investment in shares of 25,000-Spindle Cotton Mills on Co-operative basis.	..	42,00,000
Setting up of units for processing Agricultural Products	7,36,000	1,21,81,300
Setting up of large industrial areas—Industrial Housing Projects at Haldia.	12,78,011	51,11,817
Revival of Sick mills and other Industries ..	30,00,000	30,00,000
Scheme for Industrial Entrepreneurship Training for technicians.	25,00,000	25,00,000
Purchase of Debentures of Land Mortgage Banks and Agricultural Refinance Corporation.	9,96,177	48,88,677
Investment in share capital of State Fisheries Development Corporation.	..	27,00,000
Investment in shares of Co-operative Processing Societies	11,25,000	40,79,200
Industrial Estate	18,00,000	31,93,100(b)
Other Schemes/Works where the total expenditure in each case is less than Rs.25 lakhs.	70,54,022	3,71,69,319(c)
Total ..	3,62,54,885	21,03,15,321

(a) Expenditure on this (Rs.24,00,000) was included under "Other Scheme", etc. in the Accounts for 1971-72.

(b) Expenditure on this (Rs.13,93,100) was included under "Other Schemes", etc., in the Accounts for 1971-72.

(c) Progressive expenditure decreased by Rs.37,93,100—*vide* foot note (a) and (b) above.

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

Nature of Expenditure	Expenditure during 1972-73	Expenditure to end of 1972-73
1	2	3
	Rs.	Rs.
98—Capital Outlay on Multipurpose River Schemes—		
Mayurakshi Reservoir Project	21,56,638	16,68,39,013
Kansabati Reservoir Project	3,99,59,520	42,18,04,528
Damodar Valley Project	24,57,395	1,10,32,54,369
Total	4,45,73,553	1,69,18,97,910
99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—		
A—Irrigation Works—		
2. Unproductive—		
Midnapore Canal . . . . .	..	83,06,728
Damodar Canal . . . . .	..	1,28,19,313
Karatowa Talma Irrigation Scheme	1,13,023	56,51,906
Saharjore Irrigation Scheme	4,64,966	53,69,800
Hinglow Irrigation Scheme	31,42,315	39,82,730(a)
Other Schemes/Works where the total expenditure in each case is less than Rs.25 lakhs. . . . .	..	7,61,779(b)
Total—A—Irrigation, etc.	37,20,304	3,68,92,256

(a) Expenditure on this (Rs.8,40,415) was included in "Other Schemes", etc. in Accounts for 1971-72.

(b) Progressive expenditure decreased by Rs.8,40,415—*Vide* footnote (a) above.

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

Nature of Expenditure	Expenditure during 1972-73	Expenditure to end of 1972-73
1	2	3
	Rs.	Rs.
99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—<i>concl'd.</i>		
B—Navigation, Embankment and Drainage Works—		
2. Unproductive—		
Katakhalikhal Drainage Scheme	1,39,962	60,00,326
Sonarpur-Arapanch Drainage Scheme	17,80,625	1,14,39,126
Bagjola-Ghuni-Jatragachi Drainage Scheme .. .. .	..	88,88,389
Hijli Tidal Canal .. .. .	..	25,50,805
Malior Beel Drainage Scheme	7,195	70,03,442
Bhuri Shyamsundar Beel Drainage Scheme	963	54,27,639
Amta Basin Drainage Scheme .. .. .	..	34,83,916
Contai Basin Drainage Scheme	1,02,616	44,10,442
Nowai Basin Drainage Scheme	45,07,251	2,19,91,018
Resuscitation of River Kaliaghye	93,29,887	4,47,88,325
Soaldahgang Basin Drainage Scheme	25,91,147	1 02,44,321
Lower Damodar Drainage Scheme	2,93,72,890	3,98,33,540
East Mograhat Drainage Scheme	40,35,302	64,02,900(a)
Dubda Basin Drainage Scheme	1,20,00,444	1,27,00,838(b)
Three Drainage Schemes for relieving drainage congestion of Ghatal area.	42,42,240	46,07,791(c)
Construction of 100 Nos. Drainage Sluices at Sundarbans.	14,41,226	30,56,301(d)
Other Schemes/Works where the total expenditure in each case is less than Rs.25 lakhs.	17,31,143	1,27,25,578(e)
Total—B—Navigation, etc.	7,12,82,891	20,55,54,697
Total—Irrigation, Navigation, etc.—Works	7,50,03,195	24,24,46,953
<i>Deduct</i> —Amount met out of Revenue .. .. .	..	—45,63,040
Net amount outside the Revenue Account	7,50,03,195	23,78,83,913

(a) Expenditure on this (Rs.23,67,598) was included in "Other Schemes", etc. in Accounts for 1971-72.

(b) Expenditure on this (Rs.7,00,394) was included in "Other Schemes", etc., in Accounts for 1971-72.

(c) Expenditure on this (Rs.,365,551) was included in "Other Schemes", etc. in Accounts for 1971-72.

(d) Expenditure on this (Rs.16,15,075) was included in "Other Schemes", etc., in Accounts for 1971-72.

(e) Progressive expenditure decreased by Rs.50,48,618—*Vide* footnotes (a), (b), (c) and (d) above.

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

Nature of Expenditure	Expenditure during 1972-73	Expenditure to end of 1972-73
1	2	3
	Rs.	Rs.
100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—		
A—Irrigation Works—		
Development of River Research Institute ..	4,28,562	50,14,848
B—Navigation, Embankment and Drainage Works—		
Flood Protection Works in West Bengal ..	4,66,94,788	13,49,38,271
Total ..	<u>4,71,23,350</u>	<u>13,99,53,119</u>
 101—Capital Outlay on Electricity Schemes—		
II—Thermo-Electric Schemes—		
Development Schemes—		
North Calcutta Rural Electrification Schemes ..	..	1,10,08,696
Other Schemes/Works where the total expenditure in each case is less than Rs.25 lakhs. ..	..	18,04,579
Total ..	<u>..</u>	<u>1,28,13,275</u>
 102—Capital Outlay on Public Works (a)—		
Original Works—Buildings	1,31,35,360	14,83,36,891
Original Works—Communications	2,42,64,601	64,82,18,187
Establishment	1,21,92,960	11,38,00,127
Tools and Plant	88,47,610	7,43,02,623
Development Schemes	3,09,67,261	36,07,38,704
Suspense	-1,35,41,645	-7,70,69,593
Other Schemes/Works where the total expenditure in each case is less than Rs.25 lakhs. ..	38,938	15,75,125
Pre-partition figures in lump .. .. .	..	96,03,670
Deduct—Receipts and Recoveries on Capital Account ..	-41,97,126	-2,66,85,562
Total ..	<u>7,12,07,959</u>	<u>1,25,28,20,172</u>

(a) For details of schemes/work-wise expenditure in respect of (i) Original Works-Buildings, (ii) Original Works-Communications, and (iii) Development Schemes refer to Appendix No. V.

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

Nature of Expenditure	Expenditure during 1972-73	Expenditure to end of 1972-73
1	2	3
	Rs.	Rs.
106A—Capital Outlay on Greater Calcutta Development Scheme	48,68,431	8,85,33,821
109—Capital Outlay on Other Works—		
Original Works—Housing Department	2,40,95,094	9,81,97,758
Irrigation and Waterways Department—		
Salt Lake Reclamation Scheme	3,20,00,602	31,23,31,044
Kanchrapara Area Development Scheme	6,59,026	2,85,22,989
Development and Administration of Industries at Durgapur.	2,41,828	34,70,57,467
Tollygunj Land Development Scheme	1,813	37,51,333
Housing Scheme . . . . .	..	11,79,06,930
Other Schemes . . . . .	..	9,41,43,963
Expenditure on Displaced Persons	37,32,957	18,81,61,027
Community Development Projects	4,76,348	3,48,52,600
Greater Calcutta Milk Supply Scheme . . . . .	..	1,61,38,498
Special Hospitals for treatment of Tuberculosis and Leprosy.	27,429	66,72,506
Development of Digha	2,56,513	75,91,828
Tourism	7,95,406	32,80,155 (a)
Other Schemes Works where the total expenditure in each case is less than Rs.25 lakhs.	35,54,891	2,04,04,624 (b)
<i>Deduct</i> —Receipts and Recoveries on Capital Account	-2,75,36,243	-15,05,85,535
<i>Deduct</i> —Amount met from Reserve Fund and Deposit Account—		
<i>Deduct</i> —Account met from General Reserve Fund for Cooch Behar.	..	-2,50,000
Total	3,83,05,664	1,12,81,85,187

(a) Expenditure on this (Rs.24,93,749) was included in "Other Schemes", etc., in the Account for 1971-72.

(b) Progressive expenditure decreased by Rs.24,93,749—Vide footnote (a) above.

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

Nature of Expenditure	Expenditure during 1972-73	Expenditure to end of 1972-73
1	2	3
	Rs.	Rs.
114—Capital Outlay on Road and Water Transport Schemes—		
Development Schemes	6,15,000	(a)7,52,21,793
119—Capital Outlay on Forests .. .. .	..	13,500
120—Payments of commuted value of pensions	12,60,494	1,27,23,037
124—Capital Outlay on Schemes of Government Trading—		
Grain Purchase Scheme—		
Gross Expenditure	(b)3,42,87,497	7,34,43,48,866
Deduct—Receipts and Recoveries on Capital Account ..	-3,35,31,506	-7,40,12,35,103
Deduct—Capital Expenditure financed from Ordinary Revenue.	..	-4,80,56,239
Deduct—Recoveries from other Governments, Depart- ments, etc.	..	-8,02,53,168
Net Expenditure	7,55,991	-18,51,95,644
Community Development Projects—		
Gross Expenditure .. .. .	..	61,11,806
Deduct—Receipts and Recoveries on Capital Account ..	..	-61,11,100
Net Expenditure .. .. .	..	706
Other Miscellaneous Schemes—		
Gross Expenditure	2,97,69,421	45,64,23,029
Deduct—Receipts and Recoveries on Capital Account ..	-1,86,22,443	-36,98,71,175
Deduct—Expenditure written back to the head “23—Police”.	-1,12,99,576	-8,96,34,282

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

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

The terms and conditions governing these capital advances have not been prescribed so far.

The balance amount represent the expenditure on Motor Transport Service.

(b) Excludes Rs.3,975 spent from out of advance obtained from Contingency Fund during 1972-73 but not recouped to the Fund till the close of the year.

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

Nature of Expenditure	Expenditure during 1972-73	Expenditure to end of 1972-73
1	2	3
	Rs.	Rs.
124—Capital Outlay on Schemes of Government Trading—<i>concl'd.</i>—		
Other Miscellaneous Schemes— <i>concl'd.</i> —		
Net Expenditure	-1,52,598	-30,82,428
Construction of Boats Scheme—		
Gross Expenditure .. .. .	..	5,902
Net Expenditure .. .. .	..	5,902
Greater Calcutta Milk Supply Scheme	11,20,75,157	(a)66,72,65,215
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	-8,17,57,375	-55,17,58,119
Net Expenditure	3,03,17,782	11,55,07,096
Development Schemes—		
Gross Expenditure	42,70,198	8,07,20,171
Materials and equipments received under T. C. A. Programme— Malaria Eradication.		
Gross Expenditure .. .. .	..	1,25,53,276
<i>Deduct</i> —Amount transferred to the head—		
“30—Public Health” .. .. .	..	-1,25,53,276
Total	3,51,91,373	79,55,803
<hr/>		
125—Appropriation to the Contingency Fund .. .. .	..	(b)5,00,00,000
Grand Total	45,95,80,007	5,64,88,77,008

(a) In addition, expenditure on the scheme incurred up to 1959-60 (Rs.43,59,096) and that up to 1960-61 (Rs.1,61,38,498) stand included under the heads “95—Capital Outlay on Scheme of Agricultural Improvement and Research” and “109—Capital Outlay on Other Works” respectively.

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

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

STATEMENT No. 14

STATEMENT No. 14—STATEMENT SHOWING DETAILS OF CORPORATIONS, GOVERNMENT COMPANIES, OTHER SOCIETIES ETC., UP TO THE END OF 1972-73

Serial No.	Name of the concern	Year(s) of investment	Details of investments	
			Type	No. of shares debenture and percentage of investment to the total paid-up capital/debentures
1	2	3	4	5
1. Statutory Corporations—				
(i)	West Bengal Financial Corporation.	1953-54 1955-56	Ordinary share ..	31,770 shares 31.77 per cent.
(ii)	West Bengal State Warehousing Corporation.	1957-58 1960-61 to 1962-63 1964-65 1972-73	Ditto ..	29,000 shares 50 per cent. - .. (a)
(iii)	West Bengal State Textile Corporation Ltd.	1972-73		(a)
Total—Statutory Corporations				
2. Government Companies—				
(i)	Kalyani Spinning Mills Ltd. ..	1959-60 1960-61 1964-65	Equity shares ..	15,821 shares 100 per cent.
(ii)	West Bengal Small Industries Corporation Ltd,	1961-62 to 1967-68 1969-70 1970-71 1971-72	Ditto .. Ditto .. (a) (a)	44,997 shares 500 shares 99.99 per cent. 3607 shares (a)
(iii)	Durgapur Projects Ltd. ..	1961-62	Equity shares ..	1,50,000 shares 100 per cent.
(iv)	Durgapur Chemicals Ltd. ..	1964-65	Ditto ..	13,70,019 shares 100 per cent.
(v)	National Project Construction Corporation Ltd.	1963-64 1964-65	Equity shares ..	1,000 shares 6.6 per cent.
(vi)	Electro Medical and Allied Industries Ltd.	1961-62 1964-65 and 1966-67 to 1968-69	Ditto ..	24,966 shares 100 per cent.

(a) Information is awaited from departmental Officers.

**INVESTMENTS OF GOVERNMENT IN STATUTORY
JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND**

Face value of each share/ debenture	Amount invested up to the end of the year 1972-73	Amount of dividend declared/ received and credited to Government during the year	Remarks
6	7	8	9
Rs.	Rs.	Rs.	
100	31,77,000	(a)	Rs. 3.50 lakhs has been declared as dividend up to 1972-73.
100	29,00,000	....	No dividend declared in 1972-73.
(a)	2,00,000	(a)	
(a)	30,00,000	(a)	
	<hr/> 92,77,000 <hr/>		
1,000	1,58,21,000	..	The Company has been running at a loss since 1968-69. Commulative loss up to 1972-73 was Rs.3,68.97 lakhs.
100	44,99,000	..	Cummulative loss up to 1972-73 was Rs.1.63 lakhs.
100	50,000	..	
100	3,60,700	..	
(a)	1,00,000	..	
1,000	15,00,00,000	..	Incurred a loss of Rs.1,28.26 lakhs in 1972-73. Commulative loss up to 1972-73 was Rs.17,59.81 lakhs.
10	1,37,00,100	..	The Company incurred a loss of Rs.1,83.52 lakhs during 1972-73 and the cumulative loss up to 1972-73 was Rs.5,85.37 lakhs.
1,000	10,00,000	(a)	
100	24,96,600	..	Cumulative loss up to 1972-73 was Rs.15.22 lakhs.

STATEMENT No. 14—STATEMENT SHOWING DETAILS OF CORPORATIONS, GOVERNMENT COMPANIES, OTHER SOCIETIES ETC., UP TO THE END OF 1972-73—contd.

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares/ debentures and percentage of Government investment to the total paid-up capital/ debentures
1	2	3	4	5
2. Government Companies—concl'd.				
(vii)	West Bengal Industrial Development Corporation.	1966-67 to 1968-69 1969-70 1970-71 1971-72 1972-73	Ditto Ditto Ditto Ditto (a)	.. 6838 shares .. 100 per cent. 2,300 shares 100 per cent. .. 500 shares .. (a) (a)
(viii)	Central Fisheries Corporation Ltd.	1965-66	Equity shares	.. 15 shares 25 per cent.
(ix)	State Fisheries Development Corporation.	1965-66 1969-70 1970-71 1971-72	Ditto Ditto Ditto Ditto	.. 15 shares .. 3 shares .. 3 shares .. 100 per cent. (a)
(x)	Modern Bakeries (India) Ltd. ..	1966-67	Ditto	.. 1 share nominal.
(xi)	West Bengal Agro-Industries Corporation Ltd.	1968-69 1969-70 1970-71 1971-72 1972-73	Ditto Ditto Ditto Ditto (a)	.. 49, 999 shares .. 52,000 shares 51 per cent. .. (a) .. (a) (a)
(xii)	Central Road Transport Corporation Ltd.	1965-66	(a)	(a)
(xiii)	Westinghouse Saxby Farmer Ltd.	1969-70	(a)	(a) 51 per cent.
(xiv)	West Bengal Dairy and Poultry Development Corporation Ltd.	1968-69 1969-70	Ordinary shares Ditto	.. 15,000 shares 2,000 shares
(xv)	West Bengal Mineral Development and Trading Corporation Ltd.	1972-73	(a)	(a)

Total—Government Companies

(a) Information is awaited from departmental officers.

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

**INVESTMENTS OF GOVERNMENT IN STATUTORY
JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND**

Face value of each share/ debenture	Amount invested up to the end of the year 1972-73	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
6	7	8	9
Rs.	Rs.	Rs.	
1,000	68,38,000	..	Cumulative loss up to 1972-73 was Rs.0.95 lakhs.
1,000	23,00,000		
1,000	5,00,000		
(a)	1,950		
(a)	475		
1,00,000	15,00,000		Cumulative loss up to 1971-72 was Rs. 65.90 lakhs.
1,00,000	15,00,000	..	No dividend was declared since its inception. Cumulative loss from 1966-67 to 1972-73 was Rs.17.00 lakhs.
1,00,000	3,00,000		
1,00,000	3,00,000		
(a)	6,00,000		
1,000	1,000	(a)	
100	49,99,900(b)	..	No dividend declared. Cumulative profit up to 1971-72 was Rs.0.59 lakhs.
..	52,00,000		
(a)	50,00,000		
(a)	1,00,000		
(a)	1,00,000		
(a)	2,50,000	(a)	..
(a)	1 (c)	....	Cumulativ loss up to 30th June 1972 was Rs.2.72 lakhs.
100	15,00,000	..	Cumulative profit up to 1971-72 was Rs.6.10 lakhs.
100	2,00,000		
(a)	2,90,000	(a)	

21,95,09,426

(c) The amount was spent from out of advance from Contingency Fund during 1969-70 and not recouped to the Fund till the close of 1972-73.

STATEMENT No. 14—STATEMENT SHOWING DETAILS OF CORPORATIONS, GOVERNMENT COMPANIES, OTHER SOCIETIES ETC., UP TO THE END OF 1972-73—*contd.*

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

(a) Information is awaited from departmental officers.

**INVESTMENTS OF GOVERNMENT IN STATUTORY
JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND**

! Face value of each share/ debenture	Amount invested up to the end of the year 1972-73	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
6 Rs.	7 Rs.	8 Rs.	9
10	<u>5,71,191</u>	<u>42,206</u>	....
25	1,70,000	(a)	
(a)	62,200	(a)	
10	12,00,000	(a)	
100	3,00,000	(a)	
10	6,00,000	(a)	
100	4,00,000	(a)	
10	10,00,000	(a)	
100	10,00,000	(a)	
10	3,00,000	(a)	
10	3,00,000	(a)	
10	10,00,000	(a)	
..	<u>63,32,200</u>		

STATEMENT No. 14—STATEMENT SHOWING DETAILS OF CORPORATIONS, GOVERNMENT COMPANIES, OTHER SOCIETIES ETC., UP TO THE END OF 1972-73—contd.

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares/ debentures and percentage of Government investment to the total paid-up capital/ debentures
1	2	3	4	5
5. Co-operative Banks and Societies—				
	(i) West Bengal State Powerloom Apex Co-operative Society Ltd.	1965-66 1971-72	Ordinary shares (a)	40 shares 88 per cent. (a)
	(ii) West Bengal Housing Finance Co-operative Society Ltd.	1966-67 1967-68 1969-70 1970-71 1971-72 1972-73	Ditto Ditto Ditto (a) (a) (a)	.. 21,000 shares (a) (a) (a) (a) (a)
	(iii) West Bengal Apex Co-operative Agricultural Marketing Society Ltd.	1964-65 1971-72	Ordinary shares Ditto	(a)6,500 shares (a)
	(iv) West Bengal Provincial Co-operative Bank Ltd.	1964-65	Ordinary shares	(a)6,000 shares (a)
	(v) West Bengal Federation of Wholesale Consumers' Co-operative Stores Ltd.	1965-66 to 1967-68	Ordinary shares	.. 3,520 shares (a)
	(vi) Orient Radio Co-operative Industries Ltd.	1968-69	(a)	(a)
	(vii) Co-operative Banks (7)	.. 1958-59 to 1967-68 1968-69 1969-70 1970-71 1971-72 1972-73	Ordinary shares Debentures (a) (a) (a) (a) (a)	.. 15,000 shares 15,268 shares (a) (a) (a) (a) (a)
	(viii) Co-operative Rice Mills (26)(a)	1964-65 to 1967-68	Ordinary shares	28,000 shares 42,200 shares 2,420 shares 860 shares
	Ditto (16)	.. 1968-69	(a)	(c)
	Ditto ..	.. 1969-70 1972-73	(a) (a)	(c) (a)

(a) Information is awaited from departmental officers.

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

**INVESTMENTS OF GOVERNMENT IN STATUTORY
JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND**

Face value of each share/ debenture	Amount invested up to the end of the year 1972-73	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
6	7	8	9
Rs.	Rs.	Rs.	
5,000	2,00,000	(a)	
(a)	2,00,000	(a)	
100	21,00,000	}	
(a)	1,00,000		
(a)	5,00,000		
(a)	6,00,000		
(a)	8,34,000		
100	6,50,000	(a)	
(a)	25,00,000		
100	6,00,000	(a)	
100	3,52,000	(a)	
(a)	16,000	(a)	
100 } 1,000 }	(b)1,70,68,000	(a)	
(a)	14,59,000		
(a)	27,32,500		
(a)	30,60,000		
(a)	69,25,000		
(a)	1,53,11,177		
10 } 100 } 500 } 1,000 }	(d)73,60,000	(c)	
(c)	4,20,000	(c)	
(c)	13,40,000	(c)	
(a)	7,36,000	(a)	

(c) Complete particulars not received from departmental officers.

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

**STATEMENT No. 14—STATEMENT SHOWING DETAILS OF
CORPORATIONS, GOVERNMENT COMPANIES, OTHER
SOCIETIES ETC., UP TO THE END OF 1972-73—contd.**

Serial No.	Name of the concern	Year(s) of investment.	Details of investment	
			Type	No. of shares/ debenture and percentage of Government investment to the total paid-up capital/ debentures.
1	2	3	4	5
5. Co-operative Bank and Societies— contd.—				
(ix)	Consumers' Co-operative Societies (373).	1961-62 to 1967-68	Ordinary shares ..	8,088 shares 40,698 shares 25 shares
	Ditto (80) ..	.. 1968-69	(c) ..	(c)
	Ditto (10) ..	.. 1969-70	(c) ..	(c)
	Ditto ..	.. 1970-71	(c) ..	(c)
	Ditto ..	.. 1971-72	(c) ..	(c)
	Ditto . ..	.. 1972-73	(a) ..	(a)
(x)	Co-operative Agricultural Marketing Societies(165)(c).	1954-55 to 1967-68	Ordinary shares ..	14,639 shares 92,244 shares 16,354 shares 5,485 shares 500 shares 26,538 shares 25 shares
	Ditto (14) ..	.. 1968-69	(a) . ..	(a)
	Ditto (32) ..	.. 1969-70	(a) ..	(a)
	Ditto ..	.. 1970-71	(a) ..	(a)
	Ditto ..	.. 1971-72	(a) ..	(a)
	Ditto ..	.. 1972-73	(a) ..	(a)
(xi)	Service Co-operative Societies (435)(c).	1959-60 to 1967-68	Ordinary shares ..	25,671 shares 525 shares 29,872 shares
		1971-72	(a) ..	(a)

(a) Information is awaited from departmental officers.

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

(c) Complete particulars not received from departmental officers.

**INVESTMENTS OF GOVERNMENT IN STATUTORY
JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND**

Face value of each share/ debenture	Amount invested up to the end of the year 1972-73	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
6	7	8	9
Rs.	Rs.	Rs.	
10 100 200	(d)46,74,780	(c)	
(c)	1,97,700	(c)	
(c)	5,73,500	(c)	
(c)	1,57,000	(a)	....
(c)	3,47,000	(a)	....
(a)	8,79,500	(a)	
(c) 5 10 20 25 50 100 (a) 1,000	(b)46,41,120	(c)	....
(a)	1,66,406	(a)	....
(a)	4,36,000	(a)	....
(a)	2,45,500	(a)	....
(a)	3,80,200	(a)	....
(a)	50,000	(a)	
10 20 (e) 100	(c)32,68,910	(a)	....
(a)	4,250	....	....

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

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

STATEMENT No. 14—STATEMENT SHOWING DETAILS OF CORPORATIONS, GOVERNMENT COMPANIES, OTHER SOCIETIES ETC., UP TO THE END OF 1972-73—*contd.*

Serial No.	Name of the concern	Year(s) of investment	Details of investments	
			Type	No. of shares debenture and percentage of investment to the total paid-up capital/ debentures
1	2	3	4	5
5. <i>—contd.—</i>				
	(xii) Agricultural Credit Societies (502)(c).	1958-59 to 1967-68	Ditto	.. 81,041 shares 4,040 shares 19,408 shares
	Ditto (c)(32)	.. 1968-69 1969-70 1970-71 1971-72 1972-73	(a) (a) (a) (a) (a)	.. (a) (a) (a) (a) (a)
	(xiii) Co-operative Fisheries Societies (76).	1962-63 to 1967-68 1968-69 1971-72 1972-73	Ordinary shares (a) (a) (a)	.. 1,480 shares 3,417 shares (a) (a) (a)
	(xiv) Co-operative Printing Societies(8).	1963-64 to 1966-67 1972-73	Ordinary shares (a)	.. 200 shares } 525 shares } (a) 100 shares }
	(xv) Co-operative Agricultural Processing Societies(4).	1959-60 to 1966-67 1970-71 1971-72 1972-73	Ditto (a) (a) (a)	.. 100 shares 151 shares (a) (a) (a)
	(xvi) Co-operative Farming Societies(3A).	1963-64 to 1967-68 1968-69 1969-70	Ordinary shares (a) (a)	.. 526 shares 1,248 shares 1 shares(a) (a) (a)
	(xvii) Co-operative Development Corporation.	1972-73	(a)	.. (a)

(a) Information is awaited from departments officers.

(c) Complete particulars not received from departmental officers

**INVESTMENTS OF GOVERNMENT IN STATUTORY
JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND**

Face value of each share/ debenture	Amount invested up to the end of the year 1972-73	Amount of dividend declared/ received and credited to Government during the year	Remarks
6	7	8	9
Rs.	Rs.	Rs.	
10 } 20 } 100 }	(b)29,29,280	(a)	....
(a)	1,51,500	(a)	....
(a)	2,78,300	(a)	....
(a)	7,56,000	(a)	....
(a)	49,36,500	(a)	....
(a)	18,79,500	(a)	....
10 } 100 }	3,56,500	(a)	....
(a)	10,000	(a)	....
(a)	18,000	(a)	....
(a)	19,000	(a)	....
50 } 100 } 1,000 }	1,62,500	(a)	....
(a)	4,000	(a)	....
100 } 1,000 }	1,61,000	(a)	....
(a)	2,10,000	(a)	....
(a)	11,70,000	(a)	....
(a)	15,50,300	(a)	....
10 } 100 } 2,000 }	1,32,060	(a)	....
(a)	4,700	(a)	....
(a)	1,500	(a)	....
(a)	2,01,046	(a)	....

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

**STATEMENT No. 14—STATEMENT SHOWING DETAILS OF
CORPORATIONS, GOVERNMENT COMPANIES, OTHER
SOCIETIES ETC., UP TO THE END OF 1972-73—contd.**

Serial No.	Name of the concern	Year(s) of investment	Details of investments	
			Type	No. of shares debenture and percentage of investment to the total paid-up capital/ debentures
1	2	3	4	5
	(xviii) Taxi Drivers Co-operative (4)	1964-65 to 1965-66	Ordinary shares ..	1,140 shares (a)
	(xix) Industrial Co-operative Societies(9)(b).	1962-63 to 1966-67	Ditto ..	513 shares 885 shares
		1971-72	Ditto ..	(a)
	(xx) Labour Co-operative and Controt Societies(38).	1963-64 to 1966-67	Ditto ..	1,950 shares 30 shares 219 shares
		1971-72	(a) ..	(a)
		1972-73	(a) ..	(a)
	(xxi) Multipurpose Co-operative Societies(6).	1961-62 to 1966-67	Ditto ..	540 shares 40 shares(a)
	(xxii) Other Society (1) ..	1966-67	Ditto ..	20 shares(a)
	(xxii) 25,000 Spindle Cotton Mills on Co-operative basis.	1964-65 to 1967-68 1968-69	(a) ..	(a)
			(a) ..	(a)
	(xxiv) Co-operative Stores(3) ..	1969-70 1972-73	(a) ..	(a)
			(a) ..	(a)
	(xxv) Technician Co-operative ..	1971-72 1972-73	(a) ..	(a)
			(a) ..	(a)
	(xxvi) West Bengal State Co- operative Marketing Federation.	1971-72 1972-73	(a) ..	(a)
			(a) ..	(a)
	(xxvii) Engineer Co-operative ..	1971-72 1972-73	(a) ..	(a)
			(a) ..	(a)
	(xxviii) Co-operative Marketing Society Ltd.	1972-73	(a) ..	(a)

Total—Co-operative Banks and Societies

**INVESTMENTS OF GOVERNMENT IN STATUTORY
JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND**

Face value of each share/ debenture	Amount invested up to the end of the year 1972-73	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
6	7	8	9
Rs.	Rs.	Rs.	
100	1,14,000	(a)	
10 } 100 }	93,630	(a)	
(a)	1,09,200	(a)	
10 } 50 } 100 }	42,900	(a)	
(a)	3,000	(a)	
(a)	2,000	(a)	
10 } 100 }	9,400	(a)	
100	2,000	(a)	
(a)	34,00,000	(a)	
(a)	8,00,000		
(a)	18,000	(a)	
(a)	3,000	(a)	
(a)	86,000	(a)	
(a)	45,000		
(a)	8,54,100	(a)	
(a)	20,37,000		
(a)	7,00,000	(a)	
(a)	7,00,000		
(a)	3 32,000	(a)	
	<hr/> 10,53,68,459 <hr/>	3,20,825	

(a) Information is awaited from departmental officers.

(b) Complete particulars not received from departmental officers.

STATEMENT No. 14—STATEMENT SHOWING DETAILS OF CORPORATIONS, GOVERNMENT COMPANIES, OTHER SOCIETIES ETC., UP TO THE END OF 1972-73—concl'd.

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares/ debenture and -percentage of Government investment to the total paid-up capital/ debentures
1	2	3	4	5
6. Concern under liquidation—				
	(i) Contai Co-operative Agricultural Marketing Society.	1959-60	Ordinary shares ..	207 shares(a)
	(ii) Dangapara Union Co-operative Agricultural Credit Society.	1960-61	Ditto ..	72 shares(a)
	(iii) Ahmedpur Co-operative Agricultural Credit Society.	1958-59	Ditto ..	59 shares(a)
	(iv) Noapara Union Agricultural Credit Society.	1958-59	Ditto ..	36 shares(a)
			Total—Concerns under liquidation	..
			Grand Total	..

(a) Information is awaited from departmental officers.

Note 1—The investments shown in the this statement do not include capital advances of Rs.6,16.60 lakhs to the Calcutta State Transport Corporation (Rs.6,01.96 lakhs) and the North Bengal State Transport Corporation (Rs.14.64 lakhs). The particulars are given in footnote (a) at page 97 (statement No. 13).

**INVESTMENTS OF GOVERNMENT IN STATUTORY
JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND**

Face value of each share/ debenture	Amount invested up to the end of the year 1972-73	Amount of dividend declared/ received and credited to Government during the year	Remarks
6	7	8	9
Rs.	Rs.	Rs.	(Years in which concern went into liquidation)
100	20,700	(a)	(a)
100	7,200	(a)	(a)
100	5,900	(a)	(a)
100	3,600	(a)	(a)
<hr/>			
	37,400		
<hr/>			
..	34,10,95,676	3,63,031	

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

Note 3.—The total amount invested in Co-operative Banks and Societies up to the end of the year 1972-73, does not include Rs.2,30,448 invested up to 1967-68. The details thereof are awaited from departmental officers.

STATEMENT No. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO THE END OF THE YEAR 1972-73 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—

(In crores of rupees.)			
1	On 1st April 1972	During the year	On 31st March 1973
	2	3	4
	Rs.	Rs.	Rs.
Capital Expenditure—			
Commercial Departments—			
(96) Industrial and Economic Development ..	17.41	3.62	21.03 (a)
(98) Multipurpose River Scheme ..	1,64.73	4.46	1,69.19
(99) Irrigation	16.75	7.50	24.25
(101) Electricity Schemes	1.28	..	1.28
(114) Road and Water Transport Schemes ..	7.46	0.06	7.52
Total—Commercial Departments ..	2,07.63	15.64	2,23.27
Other Departments—Other Accounts ..	3,25.99	31.39	3,57.38 (b)
Total—Capital Expenditure	5,33.62	47.03	5,80.65
Loans and Advances by the State/Union Territory Governments—			
Loans to Local Funds, Private Parties, etc. ..	2,62.57	42.91	(c)3,05.48
Loans to Government Servants	5.44	-1.41	4.03
Total—Loans and Advances by the State/Union Territory Governments.	2,68.01	41.50	3,09.51
Total—Capital and Other Expenditure ..	8,01.63	88.53	8,90.16
<i>Deduct</i> —Contribution from Revenues, Development Funds, Reserve Funds, etc., and and Contingency Fund for Expenditure	-14.58 (d)	-1.13	-15.71 (e)
Net Capital and Other Expenditure out side the the Revenue Account).	7,87.05	87.40 (f)	8,74.45 (y)
Principal Sources of Funds—			
Permanent Debt—Nominal Value	93.02	7.96	1,00.98
Floating Debt	11.20	-11.15	0.05
Loans from the Central Government ..	6,17.05	1,09.33	7,26.38
Other Loans	19.27	2.86	22.13
Unfunded Debt	34.34	5.31	39.65
Total—Outstanding Debt ..	7,74.88	1,14.31	8,89.19
Total—Contingency Fund ..	4.79	-0.02	4.77

STATEMENT No. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO THE END OF THE YEAR 1972-73 AND THE PRINCIPAL FOR THAT EXPENDITURE—*contd.*

1	On 1st April 1972	During the year	On 31st March 1973
	2	3	4
	Rs.	Rs.	Rs.
Sinking Funds and Reserve Funds	52.06	1.69	53.75
Net Balances under Deposits, Advances, etc., other than those shown separately.	28.53	29.67	58.20
Remittances	-40.87	-11.46	-52.33
Total—Debt and other obligations	8,19.39	1,34.19	9,53.58
<i>Deduct—Cash Balance</i>	<i>-25.37</i>	<i>-15.58</i>	<i>-40.95</i>
<i>Deduct—Investments</i>	<i>14.74</i>	<i>8.30</i>	<i>23.04</i>
Net Provisions of Funds	8,30.02	1,41.47(f)	9,71.40(x)

(a) Includes Re. 1 spent from out of advance obtained from Contingency Fund during 1969-70 but not recouped to the Fund till the close of the year 1972-73.

(b) Includes Rs.15,34,255 under "124—Capital Outlay on Schemes of Government Trading" spent from out of advances obtained from Contingency Fund (Rs.15,00,000 in 1970-71 Rs.30,280 in 1971-72 and Rs.3,975 in 1972-73 and not recouped to the Fund till the close of the year 1972-73.

(c) Includes Rs.4,67,000 spent from out of advance obtained from Contingency Fund during 1969-70 but not recouped to the Fund till the close of the year 1972-73.

(d) Includes Re. 1 under "96—Capital Outlay on Industrial and Economic Development Rs.4,67,000 under "Q—Loans and Advances, etc.—Loans to Local Funds, Private Parties, etc." and Rs.15,30,280 under "124—Capital Outlay on Schemes of Government Training" spent from out of advances obtained from Contingency Fund (Rs.4,67,001 in 1969-70, Rs.15,00,000 in 1970-71 and Rs.30,280 in 1971-72 but not recouped to the Fund till the close of the year 1972-73.

(e) Includes Re. 1 under "96—Capital Outlay on Industrial and Economic Development Advances, etc.—Loans to Local Funds, Private Parties, etc." and Rs.15,34,255 under "124—Capital Outlay on Schemes of Government Trading" spent from out of advances obtained from Contingency Fund (Rs.4,67,001 in 1969-70, Rs.15,00,000 in 1970-71, Rs.30,280 in 1971-72 and Rs.3,975 in 1972-73) but not recouped to the Fund till the close of the year 1972-73.

(f) The difference of Rs.54.07 crores between the net provision of funds and the net capital and other expenditure in due to revenue deficit of Rs.59.51 crores and credit of Rs5.44 crores to "Miscellaneous Government Account" during the year.

Note.—The difference of Rs.97.04 crores between the net provision of funds (x) and the net capital and other expenditure (y) up to the end of the year represents cumulative revenue deficit of Rs.1,16.68 crores up to the end of 1972-73 and credit of Rs.12.44 crores to "Miscellaneous Government Account".

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

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

Head of Account 1	Opening balance 2	Receipt 3	Disbursement 4	Closing balance 5
	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND				
Total Revenue and Expenditure as per Statement Nos. 11 and 12.	....	3,51,21,75,866	4,56,62,78,450	....
O—Public Debt—Perma- ment Debt.	Cr. 93,02,41,100	14,97,49,750	7,01,37,654	Cr. 1,00,98,53,196
Floating Debt	.. Cr. 11,20,15,000	1,17,62,67,000	1,28,77,82,000	Cr. 5,00,000
Loans from the Government.	Central Cr. 6,17,04,42,211	1,68,41,54,000	59,08,42,157	Cr. 7,26,37,54,054
Other Loans	.. Cr. 19,26,71,925	3,69,72,393	83,23,998	Cr. 22,13,20,320
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Total—O—Public Debt	Cr. 7,40,53,70,236	3,04,71,43,143	1,95,70,85,809	Cr. 8,49,54,27,570
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Q—Loans and Advances by the State/Union Terri- tory Governments.	Dr. 2,67,96,55,516	6,07,18,063	47,57,76,402	Dr. 3,09,47,13,855
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Total—Part I—Consoli- dated Fund.	6,62,00,37,072	6,99,91,40,661	
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PART II—CONTINGENCY FUND

Contingency Fund(a)	.. Cr. 4,78,65,670	..	94,497	Cr. 4,77,71,173
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PART III—PUBLIC ACCOUNT

Section S—Unfunded Debt

State Provident Funds	.. Cr. 34,34,58,539	10,17,69,002	4,87,13,489	Cr. 39,65,14,052
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Total S—Unfunded Debt	Cr 34,34,58,539	10,17,69,002	4,87,13,489	Cr. 39,65,14,052
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(a) Details of the expenditure spent from out of Contingency Fund which remained unrecouped to the Fund till the close of the year are given in Appendix VI.

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

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
SECTION T—DEPOSITS AND ADVANCES				
Part I—Deposits Bearing Interest				
A—Reserve Funds—				
Depreciation Reserve Fund—Electricity—				
Reserve Fund .. Cr.	5,72,800	..	..	Cr. 5,72,800
Deposits of Depreciation Reserve of Government Commercial Undertakings--				
(a) Depreciation Reserve Fund of Transport Service in Durgapur—				
(i) Depreciation Reserve Fund. Cr.	54,41,154	6,25,000	25,00,000	Cr. 35,66,154
(b) Depreciation Reserve Fund of Motor Transport Service in Cooch Behar—				
(i) Depreciation Reserve Fund. Cr.	2,10,332	..	..	Cr. 2,10,332
Total .. Cr.	56,51,486	6,25,000	25,00,000	Cr. 37,76,486
Reserve Fund—Transport Accident Reserved Fund. Cr.	1,70,340	37,404	..	Cr. 2,07,744
Total—A—Reserve Funds Cr.	63,94,626	6,62,404	25,00,000	Cr. 45,57,030
B—Other Deposit Accounts				
Other Deposits—				
Deposits of State Transport Corporations. Cr.	2,67,04,979	5,222	..	Cr. 2,67,10,201
Deposits of the State Electricity Board. Cr.	49,70,900	7,500	..	Cr. 49,78,400

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

Heads of Account	Opening balance	Receipts	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.

SECTION T—DEPOSITS AND ADVANCES—contd.

Part I—Deposits Bearing Interest—concl'd.

Deposits of Durgapur
Projects Ltd.—

Depreciation Reserve Fund.	Cr. 1,00,00,000	..	..	Cr. 1,00,00,000
Total—B—Other Deposit Accounts.	Cr. 4,16,75,879	12,722	..	Cr. 4,16,88,601
Total—Part I—Deposits Bearing Interest.	Cr. 4,80,70,505	6,75,126	25,00,000	Cr. 4,62,45,631

Part II—Deposits not Bearing Interest

A—Sinking Funds—

Appropriation for
Reduction or Avoid-
ance of Debt—

Sinking Funds ..	Cr. 48,54,52,121	7,22,82,701	5,44,07,280	Cr. 50,33,27,542
Sinking Fund investment Account—				
Sinking Fund Invest- ment Account.	Dr. 14,31,56,420	2,22,20,000	1,15,42,500	Dr. 13,24,78,920
Total—A—Sinking Funds.	Cr. 34,22,95,701	9,45,02,701	6,59,49,780	Cr. 37,08,48,622

B—Reserve Funds—

West Bengal Famine
Insurance Fund—

Net Balance (includ- ing investment).	Cr. 28,09,610	80,90,858	80,00,000	Cr. 29,00,468
Investment ..	Dr. 20,03,850	39,65,000	39,65,000	Dr. 20,06,850
Total ..	Cr. 8,02,760	1,20,55,858	1,19,65,000	Cr. 8,93,618

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

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

SECTION T—DEPOSITS AND ADVANCES—contd.

Part II—Deposits not Bearing Interest—contd.

B—Reserve Funds—concl'd.

Fund for promotion of education amongst educationally backward classes.	Cr.	8,94,414	11,24,000	8,56,276	Cr.	11,62,138
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Depreciation/Renewal Reserves of Government Non-Commercial Undertakings—

Government Presses	Cr.	24,15,937	39,616	..	Cr.	24,55,553
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General Reserve Fund for Cooch Behar—

Not Balance (including investments).	Cr.	1,42,80,677	5,90,098	68,777	Cr.	1,48,01,998
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Investments	..	Dr.	9,57,098	..	Dr.	9,57,098
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Total	..	Cr.	1,33,23,570	5,90,098	68,777	Cr.	1,38,44,900
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State Agricultural Credit, Relief and Guarantee Fund.	Cr.	15,73,000	88,000	..	Cr.	16,61,000
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State Co-operative Development Fund.	Cr.	2,81,361	10,000	2,00,000	Cr.	91,361
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Fund for Improvement of Milk Supply.	Cr.	65,41,901	1,37,200	1,37,200	Cr.	65,41,901
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Fund for intensive egg and poultry production cum development of marketing centres with World Food Production assistances.		2,11,683	2,11,683	
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Total—B—Reserve Funds.	Cr.	2,58,32,952	1,42,56,455	1,34,38,936	Cr.	2,66,50,471
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STATEMENT No. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND—*contd.*

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

SECTION—T—DEPOSITS AND ADVANCES—*contd.*

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

Other Deposit Accounts—

Deposits of Local Funds—

(a) District Funds ..	Cr. 51,59,118	38,30,693	37,75,880	Cr. 52,13,931
(b) Municipal Funds	Cr. 1,84,78,562	5,68,41,841	5,91,56,525	Cr. 1,61,63,878
(c) State Transport Corporation Fund.	Cr. 1,28,20,867	17,44,41,858	18,54,04,820	Cr. 18,57,905

Other Funds—

(d) Medical and Charitable Funds.	Cr. 28,052	..	..	Cr. 28,052
(e) Zilla Parishad Funds.	Cr. 1,68,31,965	2,19,30,109	2,51,04,296	Cr. 1,36,57,778
(f) Other Miscellaneous Funds.	Cr. 11,34,29,806	82,02,28,753	82,75,21,600	Cr. 10,61,36,959

Total—Deposits of Local Funds.	Cr. 16,67,48,370	1,07,72,73,254	1,10,09,63,121	Cr. 14,30,58,503
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Departmental and Judicial Deposits—

Civil Deposits—

(1) Revenue Deposits	Cr. 5,62,12,475	3,19,53,141	2,72,49,943	Cr. 6,09,15,673
(2) Civil Courts' Deposits.	Cr. 4,71,88,019	3,74,12,843	3,26,59,908	Cr. 5,19,40,954
(3) Criminal Courts' Deposits	Cr. 93,00,558	23,34,307	9,38,789	Cr. 1,06,96,076
(4) Personal Deposits	Cr. 11,03,91,207	8,23,04,159	8,43,95,268	Cr. 10,83,00,098
(5) Forest Deposits	Cr. 1,050	2,336	2,986	Cr. 400
(6) Public Works Deposits.	Cr. 14,13,19,261	21,65,26,088	19,97,30,727	Cr. 15,81,14,622
(7) Deposits relating to Estates of Deceased Indians abroad.	Cr. 7,700	..	..	Cr. 7,700
(8) Deposits for work done for public bodies or private individuals.	Cr. 2,77,27,371	1,73,23,069	2,31,14,760	Cr. 2,19,35,680

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

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

SECTION—T—DEPOSITS AND ADVANCES—*contd.*

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

Departmental and Judicial Deposits—*conold.*—

Civil Deposits—*conold.*—

(9) Unclaimed deposits in the General Provident Fund.	Cr.	14,833	..	..	Cr.	14,833
(10) Unclaimed Deposits in the All India Services Provident Fund.	Cr.	2,008	..	..	Cr.	2,008
(11) Unclaimed Deposits in the Indian Civil Service Provident Fund.	Cr.	68	..	..	Cr.	68
(12) Unclaimed Deposits in the Contributory Provident Funds.	Cr.	193	..	..	Cr.	193
(13) Deposits on account of cost price of Liquor, Ganja and Bhang.	Cr.	25,25,759	1,09,65,924	1,07,93,147	Cr.	26,98,536
(14) Deposits on account of sale proceeds of stock of Black-listed shops and Private Hoarders.	Cr.	4,65,603	..	..	Cr.	4,65,603
(15) Deposits from Employees' State Insurance Corporation.	Cr.	-8,21,830	4,72,100	..	Cr.	-3,49,730(a)
(16) Deposits in connection with Elections.	Cr.	-134,041	3,761	1,17,000	Cr.	-2,47,280(a)
(17) Pay and Accounts Office deposits.	Cr.	23,624	..	..	Cr.	23,624
(18) West Bengal Special Deposit Account.	Cr.	44,85,369	..	..	Cr.	44,85,369
Total—Civil Deposits	Cr.	39,87,09,227	39,92,97,728	37,90,02,528	Cr.	41,90,04,427

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

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

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

SECTION—T—DEPOSITS AND ADVANCES—*contd.*

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

Other Accounts—

Subventions from Central Road Fund.	Cr.	31,89,811	55,68,000	54,46,609	Cr.	33,11,202
Deposit Account of grants made by the Indian Central Jute Committee.	Cr.	18,191	..	..	Cr.	18,191
Deposit Account of grants made by the Indian Council of Agricultural Research.	Cr.	23,10,726	2,05,691	1,56,366	Cr.	23,60,051
Deposit Account of grants made by the Indian Central Sugar-cane Committee.	Cr.	1,18,270	..	..	Cr.	1,18,270
Deposit Account of grants made by National Co-operative Development Corporation.	Cr.	1,62,68,529	10,20,959	..	Cr.	1,72,89,488
Deposit Account of grant made by Food for India Foundation, Netherland.	....		2,05,161	..	Cr.	2,05,161
Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions.	Cr.	7,87,595	..	..	Cr.	7,87,595
Deposit Account of grants made by the Indian Central Oil-seeds Committee.	Cr.	63,137	..	..	Cr.	63,137
Deposit Account of grants made by the Indian Central Tobacco Committee.	Cr.	6,780	..	..	Cr.	6,780
Deposit Account of grants made by the Central Tea Board.	Cr.	1,18,124	..	..	Cr.	1,18,124

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

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

SECTION—T—DEPOSITS AND ADVANCES—*contd.*

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

Other Accounts—*contd.*

Deposit Account of grants made by the Flood Relief Committee.	Cr.	10,102	..	..	Cr.	10,102
Deposit Account of grants made by the National Council of Educational Research and Training.	Cr.	3,31,253	..	..	Cr.	3,31,253
Deposit Account of grants made by the Council of Scientific and Industrial Research.	Cr.	167	..	..	Cr.	167
Private Donations and Contributions Fund.	Cr.	2,00,000	..	..	Cr.	2,00,000
Deposit on account of Central transactions in Non-Bank, Treasuries and Sub-Treasuries	Cr.	—29,94,135	..	5,51,502	Cr.	—35,45,637(a)
Deposit Account of grants made by the Indian Council of Medical Research.	Cr.	5,40,732	..	..	Cr.	5,40,732
Deposit Account of grants made by the Indian Central Arecanut Committee	Cr.	87,564	..	..	Cr.	87,564
P.L.480—Fund Account—Deposit Account of grant in connection with execution of research project at Central Research-cum-Breeding Station, Harin-ghata.	....		10,46,154	..	Cr	10,46,154

Minus Figure is due to excess of debit transactions over credit transactions.

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

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

SECTION --T--DEPOSITS AND ADVANCES—*contd.*

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

Deposit Account of grants out of Ford Foundation Fund for giving loans to Artisans.	Cr.	25,000	..	..	Cr.	25,000
Deposit Account of grants made by the University Grants Commission.	Cr.	4,76,371	2,43,312	1,08,019	Cr.	6,11,664
Deposit Account of grants from Wheat Associates of U.S.A.	Cr.	2,60,907	34,427	..	Cr.	3,04,334
Deposit Account of grants made by the Indian Central Cocomnut Committee.	Cr.	3,70,861	..	..	Cr.	3,70,861
Deposit Account of grants made by the Indian Central Spices and Cashew-nut Committee.	Cr.	19,009	..	..	Cr.	19,009
Total—Other Accounts	.. Cr.	<u>2,22,17,994</u>	<u>83,23,704</u>	<u>62,62,496</u>	Cr.	<u>2,42,79,202</u>
Total—C—Other Deposit Accounts.	Cr.	<u>58,76,75,591</u>	<u>1,48,48,94,686</u>	<u>1,48,62,28,145</u>	Cr.	<u>58,63,42,132</u>
Total—Part II—Deposits not Bearing Interest.	Cr.	<u>95,58,04,244</u>	<u>1,59,36,53,842</u>	<u>1,56,56,16,861</u>	Cr.	<u>98,38,41,225</u>

Part III—Advance not Bearing Interest

Departmental Advances—

Revenue Advances	.. Dr.	50,581	..	7,000	Dr.	57,581
Civil Advances	.. Dr.	4,45,91,936	5,86,53,509	6,53,57,313	Dr.	5,12,95,740
Special Advances	.. Dr.	4,50,44,390	3,20,18,541	3,43,66,683	Dr.	4,73,92,532
Forest Advances	.. Dr.	2,368	4,04,54,323	4,04,53,520	Dr.	1,565
Total—Departmental Advances	Dr.	<u>8,96,89,275</u>	<u>13,11,25,373</u>	<u>14,01,84,516</u>	Dr.	<u>9,87,47,418</u>

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

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
SECTION—T—DEPOSITS AND ADVANCES—<i>contd.</i>				
Part III—Advances not Bearing Interest—<i>concl'd.</i>				
Permanent Advances, Dr. Civil.	24,01,398	35,753	1,67,732	Dr. 25,35,377
Accounts with the Government of Pakistan.	Dr. 9,45,714	..	..	Dr. 9,45,714
Accounts with the Government of Burma.	Dr. 6,99,785	3,345	—1,21,064 (a)	Dr. 5,75,376
Accounts with the Reserve Bank.	Dr. 3,06,742	1	29,141	Dr. 3,35,882
Total—Part III—Advances not bearing Interest.	Dr. 9,40,42,914	13,11,65,472	14,02,60,325	Dr. 10,31,37,767
Part IV—Suspense Accounts				
Suspense Account ..	Dr. 26,89,89,709	10,41,98,827	—24,55,27,355 (a)	Dr. —8,07,36,473 (b)
Cash Balance Investment Accounts.	Dr. 13,18,802	73,79,85,645	83,16,58,750	Dr. 9,49,91,907
Cash Settlement Suspense	Dr. 1,54,63,463	66,55,343	87,99,504	Dr. 1,76,07,624
Departmental Adjusting Account.	Cr. 3,16,04,476	3,69,08,895	2,70,95,405	Cr. 4,14,17,966
Reserve Bank Suspense (Headquarters).	Cr. 11,49,99,841	56,47,027	5,17,55,692	Cr. 6,88,91,176
Tele Communication Accounts Office Suspense.	....	18,138	1,15,810	Dr. 97,672
Central Accounts Office Reserve Bank Suspense.	Dr. 14,18,08,589	23,85,76,000	33,54,52,133	Dr. 23,86,84,722
Undivided Bengal Suspense.	Dr. 80,54,488	7,984	205	Dr. 80,46,709
Discount Sinking Fund	Dr. 37,27,291	..	—4,64,000(a)	Dr. 32,63,291
Pay and Accounts Offices Suspense.	Dr. 33,74,298	21,83,126	—14,17,554 (a)	Dr. —2,26,382(b)
Providend Fund Suspense	....	60	7,187	Dr. 7,127
Total—Suspense Accounts	Dr. 29,61,32,323	1,13,21,81,045	1,00,74,75,777	Dr. 17,14,27,055

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

(b) *Minus* Figures are due to excess of credit transactions over debit transactions.

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

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
SECTION—T—DEPOSITS AND ADVANCES—<i>concl'd.</i>				
Part IV—Suspense — Suspense Accounts —<i>concl'd.</i>				
(i) Cheques and Bills— Pre-audit Cheques.	Cr. 5,41,58,396	1,49,76,38,804	1,40,79,07,111	Cr. 14,38,90,089
(ii) Departmental and Similar Accounts—				
Civil Departmental Balances.	Dr. 93,69,894	2,83,45,794	2,93,84,971	Dr. 1,04,09,071
Total—Part IV—Suspense	Dr. 25,13,43,821	2,65,81,65,643	2,44,47,67,859	Dr. 3,79,46,037
Part V—Miscellaneous Govern- mental Account.		5,44,07,280 (a)		
Total—T—Deposits* and Advances, etc.	....	4,43,80,67,363	4,15,31,45,045	....

SECTION U—REMITTANCES

Cash Remittances and adjustments between Officers rendering Accounts to the same Accountant-General—				
(1) Cash Remittances between Treasuries.	Dr. 32,79,655	27,44,86,458	50,08,14,850	Dr. 22,96,08,047
(2) Forest Remittances	Cr. 49,67,546	9,39,85,152	9,59,76,379	Cr. 29,76,319
(3) Public Works Remit- tances.	Dr. 23,47,31,061	1,11,48,31,291	99,11,54,781	Dr. 11,10,54,551
(4) Transfer between Public Works Officers.	Dr. 18,14,00,051	5,59,52,068	8,39,30,294	Dr. 20,93,78,277
(5) Judicial Remittances	Cr. 3,433	..	..	Cr. 3,433
Total—Cash Remittances	Dr. 41,44,39,788	1,53,92,54,969	1,67,18,76,304	Dr. 54,70,61,123

(a) Closed to Government Account.

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

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
SECTION—U—REMITTANCES—<i>concl'd.</i>				
Reserve Bank of India Remittances.	Cr. 25,00,379	....	27,869	Cr. 24,72,510
Adjusting Account between Central. and State Governments.	Dr. 3,27,42,301	-13,50,98,917 (a)	-17,32,06,743 (a)	Cr. 53,65,525
Adjusting Account with Railways.	Dr. 37,07,910	1,31,009	-12,14,873(a)	Dr. 23,62,028
Adjusting Account with Posts and Telegraphs.	Cr. 4,77,36,490	-2,07,82,389 (a)	20,77,361	Cr. 2,48,76,740
Adjusting Account with Defence.	Dr. 23,06,920	-29,21,897 (a)	6,53,308	Dr. 58,82,125
Inter-State Suspense Account	Dr. 57,61,368	1,02,71,746	52,00,926	Dr. 6,90,548
Total—U—Remittances ..	Dr. 40,87,21,418	1,39,08,54,521	1,50,54,14,152	Dr. 52,32,81,049
Total—Part—III—Public Account.	....	5,93,06,90,886	5,70,72,72,686	
Total—Receipts/Disbursements.	....	12,55,07,27,958	12,70,65,07,844	

SECTION X—CASH BALANCE

	Opening balance	Closing balances
	Rs.	Rs.
(1) Cash in Treasuries	21,40,193	11,68,869
(2) Deposits with the Reserve Bank	-27,00,17,062	-40,22,08,882(b)
(3) Remittances in Transit	1,41,03,594	-84,33,148
Total ..	-25,36,93,275	-40,94,73,161
Grand Total ..	12,29,70,34,683	12,29,70,34,683

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

(b) Please see explanatory note No. 6 below Statement No. 7 on page 38

STATEMENT No. 17—DETAILED STATEMENT OF DEBT AND OTHER

Description of loan

1

SECTION 0—

Permanent Debt—

Loans bearing Interest—

4½ per cent. West Bengal Loan 1972	..	..	..	..	..
4½ per cent. West Bengal Loan, 1974	..	..	..	..	..
4½ per cent. West Bengal Loan, 1976	..	..	..	..	..
5½ per cent. West Bengal Loan, 1977	..	..	..	..	..
5½ per cent. West Bengal Loan, 1978	..	..	..	..	..
5½ per cent. West Bengal Loan, 1979	..	..	..	..	..
5½ per cent. West Bengal Loans, 1980	..	..	..	..	..
5½ per cent. West Bengal Loans, 1981	..	..	..	..	..
5½ per cent. West Bengal Loans, 1982	..	..	..	..	..
5½ per cent. West Bengal Loan, 1983	..	..	..	..	..
5½ per cent. West Bengal Loan, 1984	..	..	..	..	..
West Bengal Estate Acquisition Compensation Bonds			..	..	..
Total—Loans bearing Interest				..	..

Loans not bearing interest—

Expired Loans—

4 per cent. West Bengal Loan, 1963	..	..	..	..	..
4 per cent. West Bengal Loan, 1964	..	..	..	..	..
4 per cent. West Bengal Loan, 1967	..	..	..	..	..
4 per cent. West Bengal Loan, 1968	..	..	..	..	..
4 per cent. West Bengal Loan, 1969	..	..	..	..	..
4½ per cent. West Bengal Loan, 1970	..	..	..	..	..
4 per cent. West Bengal Loan, 1971	..	..	..	..	..
4½ per cent. West Bengal Loan 1972	..	..	..	..	..
Total—Expired Loans				..	..
Total—Permanent Debt				..	..

(a) This loan was notified for discharge on 4th September, 1972 and became Non-Interest bearing Interest."

INTEREST-BEARING OBLIGATIONS OF GOVERNMENT

When raised		Balance on 1st April 1972	Additions during the year	Discharges during the year	Balance on 31st March 1973
2		3	4	5	6
		Rs.	Rs.	Rs.	Rs.
PUBLIC DEBT					
September 1961		7,30,71,300	..	6,79,52,400	(a)
August 1962		7,03,28,500	..	..	7,03,28,500
September 1965		7,00,09,300	..	..	7,00,09,300
August 1965		7,04,91,300	..	..	7,04,91,300
September 1966		6,02,41,900	..	..	6,02,41,900
September 1967		8,10,97,400	..	..	8,10,97,400
September 1968		8,72,24,400	..	..	8,72,24,400
September 1969		12,10,07,200	..	..	12,10,07,200
July 1970		12,10,59,800	..	..	12,10,59,800
August 1971		15,67,40,700	..	..	15,67,40,700
September 1972 .. ..		..	14,32,52,200	..	14,32,52,200
....		1,77,81,800	64,97,550	19,94,554	2,22,84,796
		<u>92,90,53,600</u>	<u>14,97,49,750</u>	<u>6,99,46,954</u>	<u>1,00,37,37,496</u>
July 1953		39,200	..	..	39,200
August 1953		13,000	..	5,000	8,000
August 1958		1,97,000	..	25,500	1,71,500
September 1956		99,800	..	38,000	61,800
August 1960		2,51,800	..	45,000	2,06,800
July 1958		7,000	..	1,000	6,000
August 1969		5,79,700	..	76,200	5,03,500
September 1961 .. ..		..	..	..	(a) 51,18,900
....		<u>11,87,500</u>	..	<u>1,90,700</u>	<u>61,15,700</u>
....		<u>93,02,41,100</u>	<u>14,97,49,750</u>	<u>7,01,37,654</u>	<u>1,00,98,53,196</u>

bearing from that date. The closing balance has been transferred proforma to "Lonas not

STATEMENT No. 17—DETAILED STATEMENT OF DEBT AND OTHER

Description of loan.

1

SECTION—O

Floating Debt—

Other Floating Loans—

Ways and means advance from the Bank	..	..	..	..
Other Advances from the Bank	..	..	..	..
Total—Floating Debt	..	..	..	..

Loans from the Central Government—

Post-Partition Loans—

(1) Agricultural production and allied schemes	..	..	..	..
(2) Industrial development	..	..	..	..
(3) Community Development, Co-operation and National Extension Service Schemes	..	..	..	..
(4) Miscellaneous Development Purposes	..	..	..	..
(5) Major Irrigation and Multipurpose River Projects	..	..	..	..
(6) Housing Schemes	..	..	..	..
(7) Rehabilitation of Displaced Persons	..	..	..	..
(8) Water-Supply and Drainage Schemes	..	..	..	..
(9) Sharing of Small Savings Collections	..	..	..	..
(10) Ways and means advances for Plan Schemes	..	..	..	..
(11) Other ways and means advances	..	..	..	..
(12) Central Assistance for State Plan Schemes	..	..	..	..
(13) Loans for Westing House Saxby Farmer Ltd.	..	..	..	..
(14) Other Loans	..	..	..	..
(15) Construction of Second Bridge over Hooghly	..	..	..	..
Pre-Partition Loans	..	..	..	..

Total—Loans from the Central Government

INTEREST-BEARING OBLIGATIONS OF GOVERNMENT—*contd.*

When raised	Balance on 1st April 1972	Additions during the year	Discharges during the year	Balance on 31st March 1973
2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.
....	2,35,00,000	48,89,00,000	51,19,00,000	5,00,000
....	8,85,15,000	68,73,67,000	77,58,82,000	....
	<hr/>	<hr/>	<hr/>	<hr/>
	11,20,15,000	1,17,62,67,000	1,28,77,82,000	5,00,000
	<hr/>	<hr/>	<hr/>	<hr/>
....	28,32,01,401	21,51,66,000	11,04,42,846	38,79,24,555
....	2,15,96,414	80,52,000	39,48,302	2,57,00,112
....	4,59,06,599	9,95,000	74,38,753	3,94,62,846
....	83,47,88,346	9,00,00,000	16,37,00,365	76,10,87,981
....	1,36,89,69,066	3,13,80,000	3,35,02,811	1,36,68,46,255
....	15,06,18,028	37,50,000	54,64,788	14,89,03,240
....	43,65,03,345	67,74,000	60,15,214	43,72,62,131
....	2,30,92,258	..	9,52,043	2,21,40,215
....	1,15,11,00,000	34,42,00,000	8,33,00,000	1,41,20,00,000
....	1,05,862	..	..	1,05,862
....	2,50,00,000	..	..	2,50,00,000
....	79,72,00,608	32,28,19,000	6,27,73,941	1,05,72,45,667
....	20,00,000	85,00,000	..	1,05,00,000
....	1,01,08,56,238	64,75,18,000	11,33,03,094	1,54,50,71,144
....	..	50,00,000	..	50,00,000
....	1,95,04,046	..	..	1,95,04,046
	<hr/>	<hr/>	<hr/>	<hr/>
....	6,17,04,42,211	1,68,41,54,000	59,08,42,157	7,26,37,54,054
	<hr/>	<hr/>	<hr/>	<hr/>

STATEMENT No. 17—DETAILED STATEMENT OF DEBT AND OTHER

Description of loan

1

SECTION 0—

Other Loans—

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

Total—Other Loans ..

Total—Public Debt ..

SECTION 8—

State Provident Funds—

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

Total—Unfunded Debt ..

Total—Debt and Other Interest Bearing Obligations ..

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

When raised	Balance on 1st April 1972	Additions during the year	Discharges during the year	Balance on 31st March 1973
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
PUBLIC DEBT <i>concl'd.</i>				
....	10,21,498	..	..	10,21,498
....	3,70,23,369	28,02,470	33,46,081	3,64,79,758
....	1,60,74,718	1,61,94,500	10,08,145	3,12,61,073
....	3,300	..	..	3,300
....	12,38,77,674	1,00,00,000	39,35,343	12,99,42,331
....	26,25,000	....	..	26,25,000
....	4,99,466	..	34,429	4,65,037
....	1,82,100	..	..	1,82,100
....	74,01,400	21,79,423	....	95,80,823
....	39,63,400	57,96,000	..	97,59,400
....	19,26,71,925	3,69,72,393	83,23,998	22,13,20,320
....	7,40,53,70,236	3,04,71,43,143	1,95,70,85,809	8,49,54,27,570
UNFUNDED DEBT				
....	32,37,29,440	9,87,66,436	4,78,77,467	37,46,18,409
....	8,01,255	59,134	1,79,670	6,80,719
....	4,24,788	43,520	1,11,841	3,56,467
....	1,05,48,771	13,81,065	2,98,951	1,16,30,885
....	79,54,285	15,18,847	2,45,560	92,27,572
....	34,34,58,539	10,17,69,002	4,87,13,489	39,65,14,052
....	7,74,88,20,775	3,14,89,12,145	2,00,57,99,299	8,89,19,41,621

STATEMENT No. 18—DETAILED STATEMENT OF LOANS AND

Category of loans

1

SECTION Q—LOANS AND ADVANCES BY THE STATE/**LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.—****1. Loans to Municipal Corporations and Municipalities—**

(i) Loans to Calcutta Corporation .. .. .	..	..	..	..	..
(ii) Loans under Urban Water Supply and Sanitation Scheme .. .. .	..	..	..	..	..
(iii) Other loans .. .. .	..	..	..	..	..
				Total	..

2. Loans to District and other Local Fund Committee—

(i) Loans to Zilla Parishads .. .. .	..	..	..	..	..
(ii) Other loans .. .. .	..	..	..	..	..
				Total	..

3. Loans to Co-operative Institutions and Banks—

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

(x) Includes Rs. 2,29,62,898 advanced to Calcutta Corporation under different schemes which have been shown under "Miscellaneous Loans and Advances" (Item Nos. 17, 22, 33, 37 and Rs. 2,66,667 out of amount under item No. 45) at pages 146 to 148 pending receipt of final orders from Government.

ADVANCES BY GOVERNMENT

Balance on 1st April 1972	Advance during the year	Total	Repaid during the year	Balance on 31st March 1973	Interest received during the year
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	

UNION TERRITORY GOVERNMENTS

7,73,04,491	2,18,00,000	9,91,04,491	46,51,062	9,44,53,429(x)	7,77,564
55,57,333	..	55,57,333	..	55,57,333	} (y) 8,95,040
4,54,78,312	59,43,959	5,14,22,271	70,42,440	4,43,79,831	
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
12,83,40,136	2,77,43,959	15,60,84,095	1,16,93,502	14,43,90,593	16,72,604
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
2,47,49,672	..	2,47,49,672	52,039	2,46,97,633	4,734
6,361	..	6,361	..	6,361	..
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
2,47,56,033	..	2,47,56,033	52,039	2,47,03,994	4,734
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
15,21,097	..	15,21,097	1,42,528	13,78,569	..
94,59,682	21,36,000	1,15,95,682	2,48,687	1,13,46,995	..
11,85,144	2,80,249	14,65,393	66,886	13,98,507	..
14,65,572	1,20,625	15,86,197	1,33,381	14,52,816	..
6,70,183	..	6,70,183	7,000	6,63,183	..
26,17,574	2,62,500	28,80,074	18,860	28,61,214	..
31,82,097	41,595	32,24,692	1,69,903	30,54,789	..
6,57,125	2,000	6,59,125	895	6,58,230	..
28,18,980	..	28,18,980	99,300	27,19,680	..
50,17,371	7,20,000	57,37,371	645	57,36,726	..
20,84,156	79,687	21,63,843	13,039	21,50,804	..

(y) Excludes Rs. 25,44,908 advanced to municipalities under Development Schemes which have been shown under "Miscellaneous Loans and Advances" (Item No. 25) at page 218 pending receipt of final orders from Government.

STATEMENT No. 18—DETAILED STATEMENT OF LOANS AND

Category of loans

1

SECTION—Q—LOANS AND ADVANCES BY THE
LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.—contd.

3. Loans to Co-operative Institutions and Banks.—*concl'd,*

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

4. Loans and Advances under Community Development Programme—

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

Total—Loans and Advances under Community Development Programme ..

5. Loans and Advances to Displaced Persons—

(1) House Building Loans (Rural) ..	..	..	..	..
(2) House Building Loans (Urban) ..	..	..	..	..
(3) Business, Professional, Artisans, etc., Loans (Urban) ..	..	..	..	..
(4) Small Traders, Professional, Artisans, etc. Loans (Rural) ..	..	..	..	..

ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1972	Advance during the year	Total	Repaid during the year	Balance on 31st March 1973	Interest received during the year
2	3	4	5	6	7
Rs. Dr.	Rs.	Rs.	Rs.	Rs. Dr.	Rs.
STATE/UNION TERRITORY GOVERNMENTS—<i>contd.</i>					
25,99,650	..	25,99,650	6,925	25,92,725	..
6,29,341	75,000	7,04,341	14,487	6,89,854	..
29,22,086	6,08,688	35,30,774	20,000	35,10,774	..
15,05,000	17,000	15,22,000	3,401	15,18,599	..
14,23,125	2,81,500	17,04,625	5,083	16,99,542	..
10,80,726	37,500	11,18,226	1,41,720	9,76,506	..
5,78,652	1,76,690	7,55,342	9,146	7,46,196	..
27,93,741	5,23,000	33,16,741	58,129	32,58,612	..
49,92,467	8,89,907	58,82,374	22,43,420	36,38,954	..
4,92,04,769	62,51,941	5,54,56,710	34,03,435	5,20,53,275	3,14,302
95,72,269	..	95,72,269	..	95,72,269	9,613
10,87,854	..	10,87,854	19,142	10,68,712	..
91,04,019	..	91,04,019	1,01,566	90,02,453	..
1,86,52,306	1,539	1,86,53,845	3,67,816	1,82,86,029	..
77,17,332	4,17,675	81,35,007	1,10,487	80,24,520	..
4,30,813	..	4,30,813	1,58,948	2,71,865	1,44,362
4,65,64,593	4,19,214	4,69,83,807	7,57,959	4,62,25,848	1,53,975
5,01,16,631	4,59,116	5,05,75,747	32,51,999	4,73,23,748	..
13,82,16,212	27,06,858	14,09,23,070	6,93,70,014	1,02,29,370	..
2,61,90,241	75,600	26,2,65,841	1,65,282	2,61,00,559	..
17,03,887	..	17,03,887	5,37,457	11,66,430	..

STATEMENT No. 18—DETAILED STATEMENT OF LOANS AND

Category of loans

1

SECTION—Q—LOANS AND ADVANCES BY THE STATE /**LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.—*concl.*****4. Loans and Advances to Displaced persons—*concl.***

(5) Loans to Agriculturists (Rural)	..	..	..	..	..
(6) Loans to Small Traders (Urban)	..	..	..	..	..
(7) Educational Loans to Students	..	..	..	..	..
(8) Loans to Educational Institutions	..	..	..	..	..
(9) Loans to Industrialists	..	..	..	..	..
(10) Loans to Municipalities for development of area with heavy concentration of Displaced Persons.					
(11) Loans to State Electricity Board for supply of electricity to township inhabited mostly by Displaced Persons.					
(12) Loans to State Transport Corporation for creating employment potential of Displaced Persons.					
(13) Other Loans	..	..	..	..	..
Total—Loans and Advances to Displaced Persons				..	..

6. Advances to Cultivators—

(1) Loans under Land Improvement Act XIX of 1883	..	..	..	..
(2) Agriculturists' Loans Act XII of 1884	..	..	..	..
(3) Loans under the Scheme for distribution of Chemical Fertilisers	..	..	..	..
(4) Loans in other cases of distress	..	..	..	..
(5) Loans under the Scheme for distribution of seed	..	..	..	..
(6) Loans under the Scheme for distribution of pesticide loan in the flood-affected areas	..	..	..	..
Total	..	..	..	..

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

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

a) *Minus* Figure is due to rectification of certain discrepancies.

ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1972	Advance during the year	Total	Repaid during the year	Balance on 31st March 1973	Interest received during the year
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs. -
Dr.	.			Dr.	

UNION TERRITORY GOVERNMENTS—*contd.*

2,49,15,679	38,168	2,49,53,847	11,98,273	2,37,55,574	..
42,67,843	40,73,750	83,41,593	148	83,41,445	..
10,91,697	..	10,91,697	..	10,91,697	..
27,42,253	..	27,42,253	7,522	27,34,731	..
1,12,25,282	1,23,055	1,13,48,347	2,200	1,13,46,147	..
43,27,568	30,104	43,57,672	1,288	43,56,384	..
16,97,904	..	16,97,904	..	16,97,904	..
6,25,315	..	6,25,315	..	6,25,315	..
6,16,785	4,18,694	10,35,479	1,07,930	9,27,549	..
<u>26,77,37,297</u>	<u>79,25,355</u>	<u>27,56,62,652</u>	<u>59,65,799</u>	<u>26,96,96,853</u>	<u>1,50,001</u>
9,82,233	21,84,900	31,67,133	1,058	31,66,075	1,53,965
13,80,70,525	2,46,73,385	16,27,43,910	10,43,621	16,17,00,289	3,28,602
8,18,06,643	5,51,13,566	13,69,20,209	34,82,189	13,34,38,020	6,79,808
4,52,588	6,12,800	10,65,388	2,59,556	8,05,832	..
..	38,22,982	38,22,982	20,418	38,02,564	..
..	11,13,995	11,13,995	54,895	10,59,100	..
<u>22,13,11,989</u>	<u>8,75,21,628</u>	<u>30,88,33,617</u>	<u>48,61,737</u>	<u>30,39,71,880</u>	<u>11,62,375</u>
36,86,661	..	36,86,661	..	36,86,661	..
4,12,07,403	..	4,12,07,403	5,00,000	4,07,07,403	..
33,37,000	90,00,000	1,23,37,000	..	1,23,37,000	..
14,51,17,165	2,86,00,000	17,37,17,165	- 1,52,520(a)	17,38,69,694	..
1,30,16,293	31,00,000	1,61,16,293	..	1,61,16,293	..

STATEMENT No. 18—DETAILED STATEMENT OF LOANS AND

Category of loans

1

SECTION Q—LOANS AND AAVANCES BY THE

Loans to Statutory Boards—

(6) Loans to West Bengal State Electricity Board—

(a) Under Development Schemes .. .. .	..	..	..	..	..
(b) Under Railway Electrification Scheme .. .. .	..	..	..	..	..
(c) For Electrification of Kalyani Township Schemo .. .. .	..	..	..	..	..
(d) Power loans .. .. .	..	..	..	..	..
(e) For purposes other than Development Schemes .. .. .	..	..	..	..	..
(f) Loans to Kalimpong Electric Supply .. .. .	..	..	..	..	..
(7) Special Advances to Board of Secondary Education .. .. .	..	..	..	..	..
(8) Loans to Calcutta Metropolitan Development Authority .. .. .	..	..	..	..	..
(9) Loans to Housing Board .. .. .	..	..	..	..	..

Loans to Government Companies—

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

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

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

(b) Excludes Rs. 59,01,33,726 advanced under different schemes to Calcutta Improvement Trust (Rs. 1,34,99,529 item Nos. 9, 11 and 13), Howrah Improvement Trust (Rs. 2,08,32,141 item Nos. 20, 21, 23 and Rs. 3, 66,667 out of amount under item No. 45), Calcutta Metropolitan Water and Sanitation Authority (Rs. 1,29,35,776 item Nos. 28, 32, 38 and Rs. 2,23,000 out of amount under item No. 45), Durgapur Development Authority (Rs. 1,56,000 out of amount under item No. 45), Calcutta Port Trust (Rs. 3,29,00,000 item No. 31). Calcutta Tramways Company Ltd. (Rs. 7,93,99,409 item No. 30). National Sugar Mills (Rs. 43,34,871 item No. 7.

ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1972	Advance during the year	Total	Repaid during the year	Balance on 31st March 1972	Interest received during the year
2	3	4	5	6	7
Rs. Dr.	Rs.	Rs.	Rs.	Rs. Dr.	Rs.

STATE/UNION TERRITORY GOVERNMENTS—*contd.*

44,09,68,785	52,96,000	44,62,64,705	..	44,62,64,705	..
3,26,44,000	..	3,26,44,000	..	3,26,44,000	..
10,13,370	..	10,13,370	..	10,13,370	..
7,67,96,980	..	7,67,96,980	500	7,67,96,480	..
13,89,68,311	..	13,89,68,311	9,402	13,89,58,909	..
- 61	..	- 61	..	- 61(a)	..
5,48,389	..	5,48,389	..	5,48,389	..
..	2,00,00,000	2,00,00,000	..	2,00,00,000	..
..	50,00,000	50,00,000	..	50,00,000	..
11,15,07,185	75,00,000	11,90,07,185	..	11,90,07,185	..
1,17,69,196	36,00,000	1,53,69,196	..	1,53,69,196	..
1,17,98,000	10,00,000	1,27,98,000	2,00,000	1,25,98,000	..
17,07,638	40,00,000	57,07,638	10,00,000	47,07,638	..
24,99,45,814	..	24,99,45,814	..	24,99,45,814	..
35,00,000	..	35,00,000	..	35,00,000	..
6,00,000	5,00,000	11,00,000	..	11,00,000	..
14,69,000	5,00,000	19,69,000	..	19,09,000	..
90,000	..	90,000	..	90,000	..
1,28,96,91,049	8,80,96,000	1,37,17,87,049	15,57,373	1,37,62,29,676(b)	..

Westing House Saxby Farmer Ltd. (Rs. 2,66,00,000 item No. 35) and Calcutta Metropolitan Development Authority (Rs. 40,03,76,000 item No. 39) which have been shown under "Miscellaneous Loans and Advances" at pages 146 to 149 pending receipt of final orders from Government.

STATEMENT No. 18—DETAILED STATEMENT OF LOANS AND

Category of loans

1

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

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

(a) *Minus* Figure is due to rectification of misclassification of earlier year.

ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1972	Advance during the year	Total	Repaid during the year	Balance on 31st March 1972	Interest received during the year
2	3	4	5	6	7
Rs. Dr.	Rs.	Rs.	Rs.	Rs Dr.	Rs.

UNION TERRITORY GOVERNMENTS—*contd.*

47,02,874	..	47,62,874	..	47,62,874	..
3,34,79,730	42,91,049	3,77,70,779	8,28,406	3,69,42,373	..
2,05,99,308	34,55,436	2,40,54,744	12,95,196	2,27,59,548	..
2,71,92,189	21,31,975	2,93,24,164	20,67,556	2,72,56,608	..
26,09,407	..	26,09,407	13,496	25,95,911	..
5,65,000	..	5,65,000	..	5,65,000	..
43,34,871	..	43,34,871	..	43,34,871	..
5,00,278	12,305	5,12,583	34,828	4,77,755	..
90,19,437	..	90,19,437	15,06,420	75,13,017	..
1,23,11,506	15,00,000	1,38,11,506	9,57,121	1,28,54,375	..
37,88,957	.	37,88,957	-2,839(a)	37,91,796	..
12,96,697	..	12,96,697	2,450	12,94,247	..
21,58,072	..	21,58,072	1,356	21,56,716	..
11,37,322	..	11,37,322	60,519	10,76,803	..
26,79,660	50,000	27,29,660	7,104	27,22,556	..
18,89,968	..	18,89,968	..	18,89,968	..
19,00,000	..	19,00,000	..	19,00,000	..
13,29,000	2,75,000	16,04,000	..	16,04,000	..
39,85,806	..	39,85,806	14,536	39,71,270	..
1,09,76,000	..	1,09,76,000	..	1,09,76,000	..
87,82,000	..	87,82,000	..	87,82,000	..
1,80,40,727	..	1,80,40,727	..	1,80,40,727	..
7,19,710	..	7,19,710	12,236	7,07,474	..
1,84,69,751	20,55,258	2,15,25,009	2,16,257	2,12,78,752	..
22,19,117	1,30,130	23,49,247	-1,95,661(a)	25,44,908	..
85,83,238	14,25,126	1,00,08,364	23,254	99,85,110	..

STATEMENT No. 18—DETAILED STATEMENT OF LOANS AND

Category of loans

1

SECTION—Q—LOANS AND ADVANCES BY THE
LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.—*contd.*8. Miscellaneous Loans and Advances—*contd.*

(27) Loans for Emergency Water Supply Scheme .. .. .	..	..	..	..
(28) Loans to Calcutta Metropolitan Water and Sanitation Authority .. .. .	..	..	..	..
(29) Loans for setting up units for Processing Agricultural Produces .. .. .	..	..	..	..
(30) Loans to Calcutta Tramways Company, Ltd. .. .. .	..	..	..	..
(31) Loans for Construction of Second Bridge over Hooghly River .. .. .	..	..	..	..
(32) Loans for remodelling of 60-inches Tallah-Palta Water Main .. .. .	..	..	..	..
(33) Loans under Slum Clearance Scheme, Calcutta Corporation (Centrally-Sponsored Scheme).	..	..	..	..
(34) Loans under Agricultural Credit Stabilisation Fund .. .. .	..	..	..	..
(35) Loans to Westing House Saxby Farmer Ltd. .. .. .	..	..	..	..
(36) Loans for Dug Wells .. .. .	..	..	..	..
(37) Loans to Calcutta Corporation for removal of garbage .. .. .	..	..	..	..
(38) Loans for Cossipore-Chitpur Drainage and Sewerage Scheme .. .. .	..	..	..	..
(39) Loans to Calcutta Metropolitan Development Authority .. .. .	..	..	..	..
(40) Loans to large and medium Industries (Development) Scheme .. .. .	..	..	..	..
(41) Loans for manufacture of X-Ray Machines .. .. .	..	..	..	..
(42) Loans to Cultivators for Mulberry Cultivation .. .. .	..	..	..	..
(43) Loans for supplies of indigeneous machinery on hire purchase basis .. .. .	..	..	..	..
(44) Close and Sick Industries, Large and Medium Industries, loan for revival of sick mills and other industries.	..	..	..	..
(45) Other Loans .. .. .	..	..	..	..

Loans for Development of Handloom Industry—

(46) Scheme for Working Capital to Weavers (Cotton) .. .. .	..	..	..	..
(47) Other Loans .. .. .	..	..	..	..

Loans under Intensive Food Production Scheme—

(48) Other Loans
--------------------------	----	----	----	----

(a) *Minus* Figure is due to rectification of discrepancies of earlier years.

ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1972	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1973	Interest received during the year
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	

STATE/UNION TERRITORY GOVERNMENTS—*contd.*

1,74,55,536	..	1,74,55,536	..	1,74,55,536	..
97,12,776	..	97,12,776	35,00,000	62,12,776	..
11,25,000	..	11,25,000	..	11,25,000	..
5,78,66,409	2,15,33,000	7,93,99,409	..	7,93,99,409	..
20,00,000	3,00,00,000	3,20,00,000	..	3,20,00,000	..
60,00,000	..	60,00,000	..	60,00,000	..
12,05,105	..	12,05,105	-4,74,992(a)	16,80,097	..
18,46,000	..	18,46,000	..	18,46,000	..
1,60,00,000	86,00,000	2,46,00,000	-20,00,000(a)	2,66,00,000	..
15,64,488	1,77,855	17,42,343	2,271	17,40,072	..
10,31,833	..	10,31,833	-31,574(a)	10,63,407	..
5,00,000	..	5,00,000	..	5,00,000	..
24,54,76,000	15,49,00,000	40,03,76,000	..	40,03,76,000	..
19,80,000	..	19,80,000	..	19,80,000	..
10,85,000	1,00,000	11,85,000	..	11,85,000	..
21,11,031	3,67,200	24,78,231	1,707	24,76,524	..
26,38,000	..	26,38,000	..	26,38,000	..
..	1,45,00,000	1,45,00,00	..	1,45,00,000	..
68,82,025	20,78,249	89,60,274	15,09,663	74,50,611	..
18,51,804	..	18,51,804	96,206	17,55,508	..
12,82,494	..	12,82,494	-1,80,224(a)	14,62,718	..
8,17,432	8,250	8,25,682	18,126	8,07,556	..

STATEMENT No. 18—DETAILED STATEMENT OF LOANS AND

Category of loans

1

SECTION—Q—LOANS AND ADVANCES BY THE
LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.—concl'd.

8. Miscellaneous Loans and Advances—concl'd.

Rehabilitation Scheme—

(49) Loans to Artisans
------------------------	----	----	----	----	----

University and College Education—

(50) Other Loans
------------------	----	----	----	----	----

Secondary Education—

(51) Other Loans
------------------	----	----	----	----	----

Educational Institutions—

(52) Loans to Educational Institutions
----------------------------------------	----	----	----	----	----

Total—Miscellaneous Loans and Advances
-----------------------------------------------	----	----	----	----	----

Total—Loans to Local Funds, Private Parties, etc.
----------------------------------------------------------	----	----	----	----	----

9. Loans to Government Servants—

(1) House Building Advances
-----------------------------	----	----	----	----	----

(2) Advances for purchase of Motor Conveyances
------------------------------------------------	----	----	----	----	----

(3) Advances for purchase of other conveyances
------------------------------------------------	----	----	----	----	----

(4) Passage Advances
----------------------	----	----	----	----	----

(5) Other Advances
--------------------	----	----	----	----	----

Total—Loans to Government Servants
-------------------------------------------	----	----	----	----	----

Total—Loans and Advances by the State/Union Territory Governments

a) *Minus* figure is due to rectification of discrepancies of earlier years.

ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1972	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1973	Interest received during the year
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	
35,06,261	..	35,06,261	14,349	34,91,912	..
6,65,624	..	6,65,624	25,762	6,39,862	..
4,21,002	2,50,153	6,71,155	-16,568(a)	6,87,723	..
92,90,725	76,666	93,67,391	96,480	92,70,911	..
59,76,45,170	24,89,17,652	84,65,62,822	94,33,451	83,71,29,371	39,53,399
2,62,52,51,036	46,68,75,749	3,09,21,26,785	3,77,25,295	3,05,44,01,490	74,11,390
1,80,35,608	52,28,039	2,32,63,647	25,68,138	2,06,95,509	..
12,85,249	4,40,439	17,25,688	4,99,241	12,26,447	..
34,72,594	13,92,828	48,65,422	40,24,123	2,41,299	..
55,271	3,956	59,227	9,086	49,541	..
3,15,55,758	18,35,391	3,33,91,149	1,52,91,580	1,80,99,569	..
5,44,04,480	89,00,653	6,33,05,133	2,29,92,768	4,03,12,365	1,17,449
2,67,96,55,516	47,57,76,402	3,15,54,31,918	6,07,18,063	3,09,47,13,855	75,28,839

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

Details of Loans under Development Schemes are given below:—

Major and Minor Heads of Account		Amount
1		2
Loans to Local Funds, Private Parties, etc.—		
(1) Loans to Municipal Corporation and Municipality	.. ..	2,77,43,959
(2) Loans to Co-operative Institutions and Banks	..	96,36,000
(3) Loans to Statutory Corporations, Boards and Government Companies		7,34,33,000
(4) Miscellaneous Loans and Advances	.. .. .	34,79,18,220
	Total ..	45,87,31,179

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

SINKING FUND

	Rs.		Rs.
Balance on 1st April 1972 ..	48,54,52,121	Amount transferred to Miscellaneous Government Account.	5,44,07,280
Amount Appropriated from Revenue.	6,50,70,000	Balance on 31st March 1973	(a)50,33,27,542
Interest on Investments ..	72,12,701		
	<hr/>		<hr/>
Total ..	55,77,34,822	Total ..	55,77,34,822
	<hr/>		<hr/>

INVESTMENT ACCOUNT

Balance on 1st April 1972 ..	14,31,56,420	Amount realised ..	2,22,20,000
Amount invested ..	1,15,42,500	Balance on 31st March 1973	(b) 13,24,78,920
	<hr/>		<hr/>
Total ..	(b)15,46,98,920	Total ..	15,46,98,920

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

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

STATEMENT No. 19—STATEMENT SHOWING THE DETAILS OF

Description of loans

1

Sinking Funds—

4 per cent. West Bengal Loan, 1967	..	..	..	..	..
4 per cent. West Bengal Loan, 1968	..	..	..	..	..
4 per cent. West Bengal Loan, 1969	..	..	..	..	..
4½ per cent. West Bengal Loan, 1970	..	..	..	..	..
4 per cent. West Bengal Loan, 1971	..	..	..	..	..
4½ per cent. West Bengal Loan, 1972	..	..	..	..	..
4½ per cent. West Bengal Loan, 1974	..	..	..	..	..
4½ per cent. West Bengal Loan, 1976	..	..	..	..	..
5½ per cent. West Bengal Loan, 1977	..	..	..	..	..
5½ per cent. West Bengal Loan, 1978	..	..	..	..	..
5½ per cent. West Bengal Loan, 1980	..	..	..	..	..
5½ per cent. West Bengal Loans, 1981	..	..	..	..	..
5½ per cent. West Bengal Loans, 1982	..	..	..	..	..

Depreciation Funds—

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

Grand Total

EARMARKED BALANCES—*contd.*

Sinking Fund Investment Account					Remarks	
Balance on 1st April 1972	Purchase of securities	Total	Sale of securities	Balance on 31st March 1973	Face-value	Market value
2	3	4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2 23,91,275	..	2,23,91,275	60,00,000	1,63,91,275	1,68,40,000	1,67,98,325
2,06,00,500	..	2,06,00,500	40,00,000	1,66,00,500	1,70,40,000	1,69,99,550
2,01,87,100	..	2,01,87,100	..	2,01,87,100	2,05,40,000	2,04,64,760
1,78,74,225	..	1,78,74,225	10,00,000	1,68,74,225	1,72,39,600	1,72,28,709
1,39,90,612	..	1,39,90,612	50,00,000	89,90,612	93,42,500	92,86,400
1,76,43,250	..	1,76,43,250	15,00,000	1,61,43,250	1,64,60,000	1,63,42,400
48,76,011	..	48,76,011	..	48,76,011	49,60,000	49,48,920
22,69,000	..	22,69,000	..	22,69,000	31,04,000	30,99,292
19,63,080	..	19,63,080	..	19,63,080	19,90,000	19,95,485
23,44,592	..	23,44,592	..	23,44,592	23,70,000	23,75,930
..	34,82,500	34,82,500	..	34,82,500	35,00,000	34,87,750
..	39,80,000	39,80,000	..	39,80,000	40,00,000	39,86,000
..	39,80,000	39,80,000	..	39,80,000	40,00,000	39,86,000
29,92,050	..	29,92,050	13,20,000	16,72,050	17,00,000	16,94,350
39,01,800	..	39,01,800	13,00,000	26,01,800	26,40,000	26,27,300
26,59,630	..	26,59,630	..	26,59,630	26,86,000	26,72,285
34,12,615	..	34,12,615	5,00,000	29,12,615	29,21,100	28,81,732
30,00,500	..	30,00,500	11,00,000	19,00,500	19,20,000	19,12,900
17,76,090	..	17,76,090	5,00,000	12,76,090	12,88,000	12,85,920
7,78,590	..	7,78,590	..	7,78,590	7,88,000	7,85,920
2,95,500	..	2,95,500	..	2,95,500	3,00,000	3,00,000
1,00,000	..	1,00,000	..	1,00,000	1,00,000	99,500
1,00,000	1,00,000	2,00,000	..	2,00,000	2,00,000	1,99,000
14,31,56,420	1,15,42,500	15,46,98,920	2,22,20,000	13,24,78,920	13,59,29,200	13,54,58,428

STATEMENT No. 19—STATEMENT SHOWING THE DETAILS OF

OTHER FUNDS AND

Name of Reserve Fund or Deposit Accounts

1

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

EARMARKED BALANCES—*contd.*

DEPOSIT ACCOUNTS

Balance on 1st April 1972			Balance on 31st March 1973		
Cash	Investment	Total	Cash	Investment	Total
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
56,51,486	..	56,51,486	37,76,486	..	37,76,486
1,70,340	..	1,70,340	2,07,744	..	2,07,744
5,72,800	..	5,72,800	5,72,800	..	5,72,800
2,66,81,242	..	2,66,81,242	2,66,86,464	..	2,66,86,464
23,737	..	23,737	23,737	..	23,737
49,70,900	..	49,70,900	49,78,400	..	49,78,400
1,00,00,000	..	1,00,00,000	1,00,00,000	..	1,00,00,000
8,02,760	20,06,850	28,09,610	8,93,618	20,06,850	29 00,468
1,33,23,579	9,57,098	1,42,80,677	1,38,44,900	9,57,098	1,48,01,998
2,81,361	..	2,81,361	91,361	..	91,361
65,41,901	..	65,41,901	65,41,901	..	65,41,901
24,15,937	..	24,15,937	24,55,553	..	24,55,553
15,73,000	..	15,73,000	16,61,000	..	16,61,000
8,94,414	..	8,94,414	11,62,138	..	11,62,138
31,89,811	..	31,89,811	33,11,202	..	33,11,202
18,191	..	18,191	18,191	..	18,191
23,10,726	..	23,10,726	23,60,051	..	23,60,051
1,18,270	..	1,18,270	1,18,270	..	1,18,270
63,137	..	63,137	63,137	..	63,137
1,18,124	..	1,18,124	1,18,124	..	1,18,124
4,76,371	..	4,76,371	6,11,664	..	6,11,664
167	..	167	167	..	167
87,564	..	87,564	87,564	..	87,564
3,70,861	..	3,70,861	3,70,861	..	3,70,861
6,780	..	6,780	6,780	..	6,780
7,87,595	..	7,87,595	7,87,595	..	7,87,595
1,62,68,529	..	1,62,68,529	1,72,89,488	..	1,72,89,488

STATEMENT No. 19—STATEMENT SHOWING THE DETAILS OF

OTHER FUNDS AND

Name of Reserve Fund or Deposit Accounts

1

(27) Deposit Account of grants made by the National Council of Educational Research and Training.			
(28) Deposit Account of grants made by the Flood Relief Committee	..	..	..
(29) Deposits on Account of Central Transactions in Non-Bank Treasuries and Sub-Treasuries.			
(30) Deposit Account of grants out of Ford Foundation Fund for giving loans to Aritsans	..		..
(31) Deposit Account for grants from the Wheat Associates of U. S. A.	..		..
(32) Deposit Account of grants made by the Indian Council of Medical Research	..		..
(33) Deposit Account of grants made by the Indian Central Spices and Cashewnut Committee	..		..
(34) Private Donation and Contribution Fund	..	..	..
(35) Deposit Account of grant from P. L.-480 Fund in connection with execution of research project at Central reserach cum breeding station at Haringhata.			
(36) Depsit Account of grant made by Food for India Foundation, Nether Land			..
		Total	.. ..

EARMARKED BALANCES—contd.**DEPOSIT ACCOUNTS—concl'd**

Balance on 1st April 1972			Balance on 31st March 1973		
Cash	Investment	Total	Cash	Investment	Total
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,31,253	..	3,31,253	3,31,253	..	3,21,253
10,102	..	10,102	10,102	..	10,102
-29,94,135	..	-29,94,135	-35,45,637	..	-35,45,637
35,000	..	25,000	25,000	..	25,000
2,69,907	..	2,69,907	3,04,334	..	3,04,334
5,40,732	..	5,40,732	5,40,732	..	5,40,732
19,009	..	19,009	19,009	..	19,009
2,00,000	..	2,00,000	2,00,000	..	2,00,000
..	10,46,154	..	10,46,154
..	2,05,161	..	2,05,161
9,61,21,451	29,63,948	9,90,85,399	9,71,75,305	29,63,948	10,01,39,253

ANNEXURE TO

Sinking Funds for

Description of loans

1

Sinking Funds—

3½ per cent. West Bengal Loan, 1962	..	..	..	..	..
4 per cent. West Bengal Loan, 1963	..	..	..	..	..
4 per cent. West Bengal Loan, 1964	..	..	..	..	..
4 per cent. West Bengal Loan, 1967	..	..	..	..	..
4 per cent. West Bengal Loan, 1968	..	..	..	..	..
4 per cent. West Bengal Loan, 1969	..	..	..	..	..
4½ per cent. West Bengal Loan, 1970	..	..	..	..	..
4 per cent. West Bengal Loan, 1971	..	..	..	..	..
4½ per cent. West Bengal Loan, 1972	..	..	..	..	..
4½ per cent. West Bengal Loan, 1974	..	..	..	..	..
4½ per cent. West Bengal Loan, 1976	..	..	..	..	..
5½ per cent. West Bengal Loan, 1977	..	..	..	..	..
5½ per cent. West Bengal Loan, 1978	..	..	..	..	..
5½ per cent. West Bengal Loan, 1979	..	..	..	..	..
5½ per cent. West Bengal Loan, 1980	..	..	..	..	..
5½ per cent. West Bengal Loan, 1981	..	..	..	..	..
5½ per cent. West Bengal Loan, 1982	..	..	..	..	..
5½ per cent. West Bengal Loan, 1983	..	..	..	..	..
Loans from the Life Insurance Corporation of India	..	..	..	..	..
			Total	..	..

STATEMENT No. 19

Amortisation of Loans

Balance on 1st April 1972	Amount Appropriated from revenue	Interest on Investments	Total	Amount transferred to Miscellaneous Government Account on maturity of loans	Balance on 31st March 1973
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,39,030	..	..	1,39,030	..	1,39,030
6,10,540	..	..	6,10,540	..	6,10,540
9,89,011	..	..	9,89,011	..	9,89,011
6,37,84,432	..	10,52,825	6,48,37,257	..	6,48,37,257
5,79,22,643	..	9,81,200	5,89,03,843	..	5,89,03,843
87,94,125	..	10,67,375	98,61,500	..	98,61,500
46,23,326	..	9,31,913	55,55,239	..	55,55,239
82,92,569	..	5,94,694	88,87,263	..	88,87,263
5,44,07,280	25,16,000	8,69,225	5,77,92,505	5,44,07,280	33,85,225
8,74,62,604	51,05,000	2,65,600	4,28,33,204	..	4,28,33,204
2,77,92,675	47,10,000	1,75,480	3,26,78,155	..	3,26,78,155
2,35,00,791	45,44,000	1,14,425	2,81,59,216	..	2,81,59,216
1,65,50,963	37,05,000	1,36,275	2,03,92,238	..	2,03,92,238
1,67,56,905	47,14,000	..	2,14,70,905	..	2,14,70,905
1,26,54,000	46,48,000	58,333	1,73,60,333	..	1,73,60,333
1,14,73,000	61,44,000	66,667	1,76,83,667	..	1,76,83,667
55,70,000	58,48,000	72,417	1,14,90,417	..	1,14,90,417
..	72,18,000	..	72,18,000	..	72,18,000
8,96,000	..	..	8,96,000	..	8,96,000
85,22,19,894	4,91,47,000	63,86,429	40,77,53,323	5,44,07,280	85,33,46,043

ANNEXURE TO
SINKING FUNDS FOR

Description of loans

1

Depreciation Funds—

3½ per cent. West Bengal Loan, 1962	..	..	..	..	..
4 per cent. West Bengal Loan, 1963	..	..	..	..	..
4 per cent. West Bengal Loan, 1964	..	..	..	..	..
4 per cent. West Bengal Loan, 1967	..	..	..	..	..
4 per cent. West Bengal Loan, 1968	..	..	..	..	..
4 per cent. West Bengal Loan, 1969	..	..	..	..	..
4½ per cent. West Bengal Loan, 1970	..	..	..	..	..
4 per cent. West Bengal Loan, 1971	..	..	..	..	..
4½ per cent. West Bengal Loan, 1972	..	..	..	..	..
4½ per cent. West Bengal Loan, 1974	..	..	..	..	..
4½ per cent. West Bengal Loan, 1976	..	..	..	..	..
5½ per cent. West Bengal Loan, 1977	..	..	..	..	..
5½ per cent. West Bengal Loan, 1978	..	..	..	..	..
5½ per cent. West Bengal Loan, 1979	..	..	..	..	..
5½ per cent. West Bengal Loan, 1980	..	..	..	..	..
5½ per cent. West Bengal Loan, 1981	..	..	..	..	..
5½ per cent. West Bengal Loan, 1982	..	..	..	..	..
5½ per cent. West Bengal Loan, 1983 ..	..	..	..	..	..
				Total	.. ..
				Grand Total	..

STATEMENT No. 19—*concl'd.***AMORTISATION OF LOANS—*concl'd.***

Balance on 1st April 1972	Amount Appropriated from revenue	Interest on Investments	Total	Amount transferred to Miscellaneous Government Account on maturity of loans	Balance on 31st March 1973
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
33,490	..	..	33,490	..	33,490
79,640	..	..	79,640	..	79,640
1,51,605	..	..	1,51,605	..	1,51,605
1,72,37,575	..	1,17,800	1,73,55,375	..	1,73,55,375
1,62,87,100	..	1,59,675	1,64,46,775	..	1,64,46,775
1,12,36,737	..	1,38,085	1,13,74,822	..	1,13,74,822
1,13,88,355	..	1,52,952	1,15,41,307	..	1,15,41,307
1,65,85,255	..	1,19,775	1,67,05,030	..	1,67,05,030
1,37,07,055	10,96,000	73,805	1,48,76,860	..	1,48,76,860
1,11,88,915	15,74,000	41,930	1,28,04,845	..	1,28,04,845
83,58,750	14,53,000	16,500	98,28,250	..	98,28,250
70,92,750	14,07,000	2,875	85,02,625	..	85,02,625
49,61,000	11,48,000	..	61,09,000	..	61,09,000
52,39,000	14,78,000	..	67,17,000	..	67,17,000
41,22,000	15,14,000	..	56,36,000	..	56,36,000
37,48,000	20,02,000	..	57,50,000	..	57,50,000
18,15,000	19,01,000	2,875	37,18,875	..	37,18,875
..	23,50,000	..	23,50,000	..	23,50,000
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
13,32,32,227	1,59,23,000	8,26,272	14,99,81,499	..	14,99,81,499
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
48,54,52,121	6,50,70,000	72,12,701	55,77,34,822	5,44,07,280	50,33,27,542
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

APPENDIX I

[Vide Foot-note (c) on page 13]

**DETAILS OF EXPENDITURE MET OUT OF CONTINGENCY FUND
IN 1972-73 AND NOT RECOUPED TO THE FUND TILL THE
CLOSE OF THE YEAR**

Head of Account							Amount	
							Rs.	
Taxes, duties and other Principal Head of Revenue—								
State Excise	..	..	..	..	..	..	22,982
Social and Developmental Services—								
Education	..	..	..	..	..	..	7,590
Industries	..	..	..	..	..	..	36,950
Miscellaneous--								
Miscellaneous	..	..	..	..	..	..	23,000
Miscellaneous Capital Account Outside the Revenue Account—								
Capital Outlay on Schemes of Government Trading	..	..	..	..	..	..	3,975
							<hr/>	
Total							..	94,497

APPENDIX—

(Referred to in note 2

STATEMENT OF INVESTMENTS AND

				1970-71		
				No. of concerns	Up to date Investment	Dividend/ Interest received
				(In lakhs of rupees.)		
1				2	3	4
(i) Statutory Corporation	..	..	..	2	60.77	..
(ii) Government Companies	..	..	..	13	21,66.17	..
(iii) Banks	..	..	..	..	..	..
(iv) Joint-Stock Companies and partnerships				8	80.32	0.10
(v) Co-operatives	..	..	..	1877(b)	6,19.89(a)	2.03(b)

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

(b) Complete information not received from departmental officers.

II

at page 20)

DIVIDEND/INTEREST RECEIVED

1971-72			1972-73		
No. of concerns	Up to date Investment	Dividend/ Interest received	No. of concerns	Up to date Investment	Dividend/ Interest received
	(In lakhs of rupees.)			(In lakhs of rupees.)	
5	6	7	8	9	10
2	60.77	..	3	92.77	..
14	21,91.19	..	15	21,95.09	..
1	5.71	..	1	5.71	0.42
7	63.32	0.07	7	63.32	..
1883	8,08.22(a)	3.07(b)	1884	10,54.06(a)	3.21(b)

APPENDIX III

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

DETAILS/INFORMATION AWAITED FROM TREASURY OFFICERS
FOR RECONCILIATION OF BALANCES

Head of Account	Earliest year to which the difference relates	Amount of difference
1	2	3
		Rs.
Q—Loans and Advances by the State-Union Governments— Loans to Local Funds, Private Parties, etc.—		
1. Loans to Municipal Corporations and Municipalities ..	1971-72 ..	1,01,32,243
2. Loans to Displaced Persons—		
(i) House Buildings Loan (Rural)	1967-68 ..	1,73,36,563
(ii) House Buildings Loan (Urban)	1967-68 ..	1,33,35,409
(iii) Small Traders, Professional, Artisans, etc., Loans (Rural).	1967-68 ..	1,09,22,677
(iv) Business, Professional, Artisans, etc., Loans (Urban)	1967-68 ..	1,16,35,051
(v) Loans to Agriculturists	1967-68 ..	78,34,273
(vi) Loans to Educational Institutions	1969-70 ..	38,847
(vii) Loans to Industrialists	1970-71 ..	10,499
(viii) Loans to Municipalities	1970-71 ..	6,84,638
3. Advances to Cultivators—		
(i) Loans under Agriculturists' Loans Act, 1884 ..	1970-71 ..	2,23,56,566
(ii) Loans under Land Improvement Act, 1883 ..	1970-71 ..	26,30,074
(iii) Loans under the scheme for distribution of Chemical Fertilisers.	1970-71 ..	3,43,87,224
4. Loans to Statutory Corporations, Boards and Govern- ment Companies—		
Loans to West Bengal State Electricity Board ..	1970-71 ..	37,221
5. Miscellaneous Loans and Advances—		
(i) Cattle Purchase Loans	1970-71 ..	10,60,794
(ii) Loans to Artisans	1968-69 ..	3,14,403
(iii) Loans for subsidised Industrial Housing Scheme ..	1970-71 ..	38,963
(iv) Loans for Emergency Water Supply Scheme ..	1970-71 ..	57,20,285
(v) Loans to Calcutta Corporation for Slum Clearance Scheme,	1971-72 ..	992

APPENDIX III—*concl'd.*DETAILS/INFORMATION AWAITED FROM TREASURY OFFICERS
FOR RECONCILIATION OF BALANCES—*cont'd.*

Head of Account	Earliest year to which the difference relates	Amount of difference
1	2	3
		Rs.
Q—Loans and Advances by the State/Union Government— Loans to Local Funds, Private Parties—<i>concl'd.</i>		
(vi) Loans to Howrah Improvement Trust for construction of storm water drainage.	1971-72 ..	76,333
(vii) Loans to Calcutta Corporation for Water Supply and Drainage Augmentation Scheme.	1969-70 ..	1,06,691
6. Loans to Government Servants—		
(i) Other Conveyance Advances	1969-70 ..	46,31,921
(ii) House Building Advances	1967-68 ..	14,94,710
(iii) Other Advances	1971-72 ..	34,31,413
T—Deposits and Advances—Part II—Deposits not bearing interest—		
1. Other Deposit Accounts—Deposits of Local Funds—		
(i) District Fund	1967-68 ..	8,66,712
(ii) Calcutta State Transport Corporation Fund ..	1972-73 ..	10,48,299
(iii) Zilla Parishad Fund	1966-67 ..	47,72,813
2. Departmental and Judicial Deposits—Civil Deposits—		
(i) Civil Courts' Deposits	1970-71 ..	15,21,539
(ii) Deposit on account of cost price of Liquor, Ganja and Bhang.	1968-69 ..	1,11,704
(iii) Deposits for work done for Public Bodies or Private individuals.	1968-69 ..	1,31,72,552
(iv) Deposits of Chairman, Calcutta Improvement Trust	1969-70 ..	84,84,962
T—Deposits and Advances—Part III—Advances not bearing interest—		
Civil Advances	1967-68 ..	1,95,47,679

APPENDIX IV—contd.

(Referred to in sub-paragraph 3 of explanatory note 2 under statement No. 8)

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

Head of account	No. of acceptances awaited	Year from which awaited	Balances of these items on 31st March 1973
1	2	3	4
			(In lakhs of rupees)
Q—Public Debt—			
1. III—Loans from the Central Government	56	1968-69	7,26,37.54
Q—Loans and Advances by the State/Union Territory Governments—Loans to Local Funds, Private Parties, etc.—			
1. Loans to Municipal Corporations and Municipalities—			
(i) Loans to Calcutta Corporation	13	1965-66	9,44.53
(ii) Loans to Municipalities	506	1964-65	4,99.37
2. Loans to District and Other Local Fund Committees	172	1962-63	2,47.04
3. Loans to Co-operative Institutions and Banks—			
(i) Loans for establishment of Co-operative Cold Storage.	2	1972-73	35.11
(ii) Loans to Agricultural Marketing Society ..	1	1972-73	14.53
(iii) Loans to Consumer Co-operatives under Accelerated Programme.	1	1972-73	28.61
(iv) Loans to Co-operatives for Installation of Power Looms.	2	1972-73	57.37
(v) Loans to Agricultural Marketing Society (Primary)	2	1972-73	21.51
(vi) Loans to Co-operative Societies, Handloom, Industry	3	1972-73	32.59
(vii) Loans to Co-operative Societies Handloom Industry (Silk).	4	1972-73	7.46
(viii) Loans for Development of Fishing Societies ..	1	1972-73	25.93
(ix) Loans for rehabilitation of Central Co-operative Bank.	1	1972-73	27.20
4. Loans and Advances under Community Development Programme—			
(i) Rural Housing Scheme	2	1972-73	10.68
(ii) Loans to State Electricity Board	3	1972-73	95.72
(iii) Reclamation of Waste Land	2	1972-73	90.02
(iv) Production Scheme for promotion of Agriculture and Animal Husbandry.	3	1972-73	80.2

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

Head of account	No. of acceptances awaited	Year from which awaited	Balances of these items on 31st March 1973
1	2	3	4
(In lakhs of rupees)			
5. Loans to Displaced Persons—			
(i) House Building Loans (Rural)	1	1967-68	4,73.24
(ii) House Building Loans (Urban)	1	1967-68	14,02.29
(iii) Small Traders, Professionals, Artisans, etc. (Rural)	1	1967-68	11.64
(iv) Business, Professional, Artisans, etc. (Urban) ..	1	1967-68	2,61.00
(v) Loans to Agriculturists (Rural)	1	1967-68	2,37.55
(vi) Loans to Industrialists	1	1969-70	1,13.46
(vii) Small Traders (Urban)	1	1967-68	83.41
(viii) Loans to Municipalities for development of areas with heavy concentration of displaced persons.	91	1970-71	43.56
(ix) Loans to State Electricity Board for supply of electricity to townships inhabited mostly by displaced persons.	1	1970-71	16.98
6. Advances to Cultivators—			
(i) Agriculturists' Loans Act, 1884	3	1970-71	16,17.00
(ii) Loans under the scheme for distribution of Chemical Fertiliser.	3	1970-71	13,34.38
7. Loans to Statutory Corporations, Boards and Government Companies, West Bengal—			
(i) Loans to State Electricity Board	1	1972-73	69,56.77
(ii) Loans to Calcutta State Transport Corporation ..	1	1972-73	17,38.70
(iii) Loans to North Bengal State Transport Corporation.	1	1972-73	1,61.16
(iv) Loans to West Bengal Small Industries Corporation.	1	1972-73	47.08
(v) Loans to Durgapur Chemicals Limited	1	1972-73	11,90.07
(vi) Loans to Durgapur Projects Limited	1	1972-73	24,99.46
(vii) Loans to Kalyani Spinning Mills Limited	1	1972-73	1,53.69
(viii) Loans to Kalyani Spinning Mills Ltd.—Establishment of Second Unit at Habra.	1	1972-73	1,25.98
(ix) Loans to Durgapur Projects Ltd. for Water Supply to Coal Mining Machinery Project, Durgapur.	1	1965-66	85.00

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

Head of account	No. of acceptances awaited	Year from which awaited	Balances of these items on 31st March 1973
1	2	3	4
			(In lakhs of rupees)
8. Miscellaneous Loans and Advances—			
(i) Cattle Purchase Loans	3	1970-71	3,69.42
(ii) Loans to Westing House Saxby Farmer Ltd. ..	1	1972-73	2,66.00
(iii) Loans to Calcutta Metropolitan Development Authority.	1	1972-73	40,03.76
(iv) Gariahata Over-bridge	1	1972-73	37.92
(v) Loans under Subsidised Industrial Housing Scheme (Calcutta Improvement Trust).	7	1972-73	21.57
(vi) Loans for Emergency Water Supply Scheme ..	9	1972-73	1,74.55
(vii) Loans to Howrah Improvement Trust for Construction of G. T. Road Bye-pass.	6	1972-73	87.82
(viii) Loans under the scheme for increased provision for Aid to Industries.	4	1972-73	2,27.59
(ix) Loans under the Low Income Group Housing Scheme.	3	1972-73	2,72.57
(x) Loans to Calcutta Corporation for Water Supply and Drainage Augmentation Scheme.	4	1972-73	1,80.41
(xi) Loans to National Sugar Mills Ltd. ..	1	1972-73	43.35
(xii) Loans for Middle Income Group Housing Scheme	1	1972-73	1,28.54
(xiii) Loans for Plantation Labour Housing Scheme	1	1972-73	27.23
(xiv) Loans for Establishment of Rural Godowns ..	1	1972-73	18.90
(xv) Loans to Displaced Goldsmiths	1	1972-73	39.71
(xvi) Loans to Indian Repatriates from Burma ..	1	1972-73	99.85
(xvii) Loans to Howrah Improvement Trust for Arterial Sewerage Scheme.	9	1972-73	1,09.76

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

Head of account	No. of accept- ances awaited	Year from which awaited	Balances of these items on 31st March 1973
1	2	3	4
			(In lakhs of rupees)
T—Deposits and Advances—Part II—Deposits not bearing Interest—Other Deposit Accounts—			
1. Deposits of Local Funds—			
(i) District Fund	42	1970-71	52·14
(ii) Calcutta State Transport Corporation Fund ..	1	1971-72	18·58
(iii) Municipal Fund	7	1970-71	1,61·64
(iv) Zila Parishad Fund	33	1970-71	1,36·58
(v) Other Miscellaneous Fund	7	1970-71	10,61·37
2. Departmental and Judicial Deposits—Civil Deposits—			
(i) Deposits on account of cost price of Liquor, Ganja and Bhang.	1	1968-69	26·98
(ii) Deposits for work done for Public Bodies or Private Individuals.	277	1968-69	2,19·36
(iii) Personal Deposits	1190	1971-72	10,83·00

APPENDIX V

(Reference: Foot note (a) below page 143)

STATEMENT OF WORKS THE PROGRESSIVE EXPENDITURE ON WHICH EXCEED Rs.25 LAKHS AT THE END OF 1972-73

Name of work (1)	Expenditure during the year 1972-73. (2) Rs.	Expenditure to the end of the year 1972-73. (3) Rs.
103—Capital Outlay on Public Works—		
Original Works—Buildings—		
(1) Construction of building for the City Civil and Sessions Court, Calcutta.	1,307	51,19,289
(2) Construction of barracks for the constables in the bodyguard line at Alipore, garage, administration block and recreation building.	..	33,87,88
(3) Construction of buildings at Siliguri for accommodation of border security force.	..	46,89,114
(4) Construction of buildings at Raiganj for accommodation of border security force.	37,376	55,47,632
(5) Acquisition of properties of Shri S. K. Ghosh ..	..	47,37,000
(6) Construction of new office building on Government land at Hastings Street.	..	88,86,749
(7) Construction of eight-storeyed building at Vizianagram Palace compound.	22,705	29,06,784
(8) Construction of six-storeyed buildings at 11-A, Free School Street, Calcutta.	11,996	26,11,867
(9) (a) Construction of an office building for the Sales Tax Department at Vizianagram Palace compound Calcutta.	} ..	} 26,87,840
(b) Construction of two additional stories over the S. T. building at Vizianagram Palace compound.		
(10) Other schemes/works where the total expenditure in each case is less than Rs. 25 lakhs.	1,30,61,976	10,77,62,777
Total ..	1,31,35,360	14,83,36,891

APPENDIX V—*contd.*STATEMENT OF WORKS THE PROGRESSIVE EXPENDITURE ON WHICH EXCEED Rs.25 LAKHS AT THE END OF 1972-73—*contd.*

Name of work	Expenditure during the year 1972-73	Expenditure to the end of the year 1972-73
(1)	(2)	(3)
	Rs.	Rs.
103—Capital Outlay on Public Works—<i>contd.</i>—		
Original Works—Communications—		
(1) Mirik-Panighata (Mirik-Garidhwa) Road, Phase II	..	38,38,492
(2) Diamond Harbour-Kakdwip State Highway ..	..	54,48,133
(3) Purbasthali-Katwa with link to Patuli Railway Station, Dainhat Town and Railway Station.	..	30,21,332
(4) Saptagram-Guptipara-Kalna-Dhatrigram-Nabadwip-Purbasthali Road.	— 519	80,54,996
(5) Jagatpur-Khanakul-Dharmapota Road ..	..	35,01,760
(6) Bridge over Mundeswari river at Harinkhola ..	5,29,815	47,39,880
(7) Mourigram-Uluberia Road	— 1,576	36,60,891
(8) Howrah-Domjur-Amta Road .. ..	..	38,78,900
(9) Kalaberia-Priakata-Dhansol-Lalgarh Road ..	10,013	31,08,316
(10) Ghatal-Paskura Road .. ..	..	38,81,283
(11) Gopiballavpur-Nayagram Road	3,110	27,47,957
(12) Widening the Contai-Belda Road .. ..	..	28,34,297
(13) Calcutta-Durgapur-Express Highway	17,90,385	2,78,91,486
(14) Darjeeling-Pulbazar-Bijonbari Road	43,359	45,18,133
(15) Malda-Manikchak-Sadarghat Road .. ..	..	27,55,309
(16) Raghunathgunj-Lalgola-Bhagwangola-Berhampore Road.	..	43,30,401
(17) Plessey-Berhampore-Kandi Road .. ..	..	48,92,661
(18) Krishnagar-Plessey Road .. ..	..	37,44,514
(19) Arambagh-Pursurah-Champadanga with feeder road at Champadanga and a link road between the Baidyabati-Tarakeswar-Champadanga Road and the Pursurah-Arambagh Road.	..	27,94,858
(20) Baidyabati-Tarakeswar-Champadanga Road ..	..	40,22,021
(21) Mantoswar-Kusumgram-Memari Road ..	..	25,11,011
(22) Contai-Belda Road .. ..	..	65,00,766

APPENDIX V—*contd.*STATEMENT OF WORKS THE PROGRESSIVE EXPENDITURE ON WHICH EXCEED Rs.25 LAKHS AT THE END OF 1972-73—*contd.*

Name of work	Expenditure during the year 1972-73.	Expenditure to the end of the year 1972-73.
(1)	(2)	(3)
	Rs.	Rs.
103—Capital Outlay on Public Works—<i>contd.</i>		
Original Works—Communications—<i>concl.</i>		
(23) Bolpur-Illambazar Road .. .. .	..	26,64,373
(24) Chopra-Botai-Karimpur-Shikarpur Road .. .. .	..	79,68,332
(25) Contai-Tamluk Road .. .. .	..	56,43,179
(26) Jalpaiguri-Siliguri Road .. .. .	..	31,55,649
(27) Basudevpur Sutahata-Bara Kamarchak-including construction of a bridge over Hijli Tidal Canal at Mahisadal.	..	28,94,512
(28) Ghatal-Chandrakona Station Road .. .. .	..	27,94,061
(29) Spill over from the First Five-Year Plan-Gazol-Bansihari-Balurghat Road (State share).	..	1,23,07,955
(30) Chanditolla-Seakhala-Jagjivanpur-Champadanga (Ahalyabai Road).	12,978	27,47,354
(31) Egra-Ramnagar Road	5,40,393	40,23,023
(32) Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	2,13,42,863	49,07,32,452
Total ..	2,42,64,601	64,82,18,187

Development Schemes—

(i) Other Development Scheme—

(1) Expansion of Basic Education .. .. .	..	51,51,202
(2) Improvement and expansion of teachers training facilities (including guidance).	1,88,838	1,45,60,042
(3) University education and research improvement of Government colleges (equipments, etc.).	..	28,77,487
(4) Development of Presidency Colleges (Honours and research studies).	1,71,405	42,92,264
(5) Development of University Education .. .. .	..	56,63,640

APPENDIX V—*concl'd.*STATEMENT OF WORKS THE PROGRESSIVE EXPENDITURE ON WHICH EXCEED Rs.25 LAKHS AT THE END OF 1972-73—*concl'd.*

Name of work	Expenditure during the year 1972-73.	Expenditure to the end of the year 1972-73.
(1)	(2)	(3)
	Rs.	Rs.
Development Schemes—<i>concl'd.</i>		
(i) Other Development Schemes—<i>concl'd.</i>		
(6) Multipurpose Schools	1,67,360	53,22,192
(7) Promotion of dance, drama, etc. .. .. .	..	25,33,636
(8) Establishment of Sainik School .. .. .	..	36,44,086
(9) Development of B. E. College .. .. .	..	97,87,416
(10) Increase in the number of rural dispensaries and establishment of public health units (Health Centres).	81,16,279	6,14,08,117
(11) Improvement of State Medical College	10,93,182	1,08,98,782
(12) Improvement and establishment of hospitals other than Sadar and Subdivisional Hospitals.	35,57,192	2,97,89,873
(13) Improvement and establishment of Sadar and Sub-divisional Hospitals.	65,54,460	5,77,80,442
(14) Establishment of T. B. Hospitals	1,51,630	33,35,967
(15) Expansion of craftsman training	8,47,036	2,17,25,886
(16) Shifting of Bengal Veterinary College .. .. .	..	44,19,234
(ii) Centrally Sponsored Schemes—		
(17) Improvement of feeder roads and approach roads in the coalfield areas.	12,49,273	1,66,85,387
(18) Family Planning, Maternity and Children Welfare	49,26,795	49,26,795
(19) Other Schemes where the total expenditure in each case is less than Rs. 25 lakhs.	39,43,811	9,59,36,256
Total ..	3,09,67,261	36,07,38,704

APPENDIX VI

(Vide Foot note (a) on page 120, Statement No. 16)

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

Head of Account	Year of advance	Amount	
		Rs.	Rs.
Taxes, Duties and Other Principal Heads of Revenue—			
State Excise	1972-73	22,982	22,982
Administrative Services—			
Miscellaneous Departments	1971-72	1,299	1,299
Social and Developmental Services—			
Education	1970-71	40,000	
	1972-73	7,590	
Public Health	1969-70	3,200	
	1970-71	1,860	
	1971-72	40,593	
Agriculture	1969-70	47,000	
Industries	1971-72	3,097	
	1972-73	36,950	1,80,290
Miscellaneous—			
Miscellaneous	1972-73	23,000	23,000
Capital Accounts of Social and Developmental Services Out- side the Revenue Account—			
Capital Outlay on Industrial and Economic Development	1969-70	1	1
Miscellaneous Capital Account Outside the Revenue Account—			
Capital Outlay on Schemes of Government Trading	1970-71	15,00,000	
	1971-72	30,280	
	1972-73	3,975	15,34,255
Loans and Advances by the State and Union Territory Governments—			
Loans to Local Funds, Private Parties, etc.	1969-70	4,67,000	4,67,000
Grand Total		..	22,28,327

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