

GOVERNMENT OF WEST BENGAL

FINANCE ACCOUNTS

1959-60

AND

THE AUDIT REPORT

1960



सत्यमेव जयते

Superintendent, Government Printing
West Bengal Government Press, Alipore, West Bengal
1960

IX
54-1

Road from N/A.
Jin (MPP) on 11/22-4/77 side. Jan 2/68
Liby. No. 6 Part / 71
Ba. No. NP.
Price NR mentioned.

©

Government of West Bengal
Finance Department, 1960

49149

ERRATA

TO THE

GOVERNMENT OF WEST BENGAL FINANCE ACCOUNTS FOR 1959-60 AND THE AUDIT REPORT, 1960

Table of Contents—Page (iv).

II—Accounts—Statement No. 4 .. ..	..	..	Delete the words “of the State of West Bengal”.
Appendix II .. ..	..	..	Read “Part” for “Prat”.
Appendix IV—Page Reference .. ..	..	..	Read “272” for “271”.
Page 2—Paragraph 1—Sub-paragraph 2— Line 10.			Read “Ways and Means” for “Ways and Menas”.
Page 3—Paragraph 2—Sub-paragraph 2— line 8.			Read “co-relation” for “correlation”.
Page 4—Paragraph 4—line 2 .. ..	..	..	Read “sub-joined” for “sub-joind”.
Page 4—1st line .. ..	..	..	Read “amounts” for “a mounts”.
Page 8—Heading of Column 3 .. ..	..	..	Read “Disbursements” for “Disbursements”.
Page 11—XXVI—Education Explanation— line 4.			Read “recoveries” for “recovery”.
Page 11—XLVI—Miscellaneous—Explana- tion—line 1.			Read “unanticipated” for “uanticipated”.
Page 14—25 General Administration—Expla- nation—line 1.			Read “Elections” for “Election”.
Page 16—71—Capital Outlay, etc. .. ..	..	..	Read “and Research” for “on Research”.
Page 16—82—Capital Outlay, etc.—Explana- tion—line 3.			Read “(iii)” for “(ii)”.
Page 17—Deposit local, etc. .. ..	..	..	Read “Funds” for “Fund”.
Page 17—Explanation—line 1 .. ..	..	..	Read “withdrawals” for “withdrawal”.
Page 17—Paragraph 5—Sub-paragraph 2— line 6.			Read “occurred” for “occued”.
Page 22—Paragraph 7—last sub-paragraph— line 1.			Read “accounts” for “accounts”.
Page 22—Paragraph 8 .. ..	..	..	Put the heading “Damodar Valley Project” below the main heading “Expenditure on Important Capital Projects under Construc- tion”.
Page 22—Paragraph 7—Sub-paragraph—Com- mencing with the words “with effect from” line 7.			Read “years,” for “years”.
Page 22—Paragraph 8—First sub-paragraph— line 6.			Delete the words “Rs.” occurring before the figure “75,00,43”.
Page 23 Paragraph 8 -2nd sub-paragraph— line 5.			Delete the words “Rs.” occurring before the figure “15,17,65”.
Page 23—Paragraph 8—3rd sub-paragraph— line 3.			Delete the words “Rs.” occurring before the figure “3,34,33”.

- Page 23—Paragraph 10—line 3 Read "sets" for "set".
- Page 25—Paragraph 10(vi)—Debt Services Delete the line drawn below the figure "33,46".
- Page 38—Heading—Column 10 Read "Total" for "Totals".
- Page 38—Statement No. 3—Col. 1—VIII— State Excise Duties. Read "Duties" for "Duties".
- Page 39—17—Interest on Irrigation, etc.— column 6. Read "21, 60, 121" for "1, 60, 121".
- Page 39—18—Other Revenue, etc. Heading Read "Ordinary Revenue" for "Ordinary Revenue".
- Page 40—(1) Interest transferred to commercial, etc., Heading. Read "Departments" for "Department".
- Page 40—23—Appropriation, etc.—Column 10 Read "208,04,000" for "2,08,000".
- Page 43—Column 2 Deduct Working expenses—under XLVIA.—Receipts Transport—Scheme. Read "(—)3,78,36,999" for "3,78,36,999".
- Page 43—Column 1 Read J—Miscellaneous for "Miscellaneous".
- Page 44—Col. 10—surplus Read "5,75,99,602" for "5,75,82,130", and insert the footnote "Excludes expenditure met from the Contingency Fund" after placing an asterisk against the figure.
- Page 48—II Union Excise Duties .. Read "2,71,65,000" for "600,88,000" against "Share of net proceeds assigned to States" and insert the head "Share of net proceeds of Additional Duties of Excise under the Additional Duties of Excise (Goods of special importance) Act, 1957 assigned to States" with the figure of 3,20,23,000 below minor head "share of net proceeds assigned to States".
- Page 48—IV—Taxes on Income, etc.—Heading Read "Corporation" for "Coporation".
- Page 50—X—Forest, Heading, line 8 .. Read "subventions" for "subvention".
- Page 52—Heading Read "C—Irrigation, etc." for "D—Irrigation".
- Page 55—XXI—Administration of Justice .. Read "Recoveries of Overpayments" for "Recoveries of overpayment".
- Page 55—XXIII Police, Heading .. Read "Recoveries of Overpayments" for "Recoveries of over-paymnts".
- Page 72— Read "E—Debt Services" for "R—Debt Services".
- Page 72—Col. 1—Interest on Depreciation Reserve and Other Funds. Read "Other Reserve Funds" for "Other Funds".
- Page 73—(1) Interest transferred to Commercial etc.—Heading. Read "Departments" for "Department".
- Page 76—25—General Administration—Heading. Insert sub-major head B—Parliament and the State Legislature below 25—General Administration and delete the catch letter "B" and also the word "State" appearing before the heads "State Legislative Assembly and State Legislative Council".
- Page 76—25—General Administration .. Read "Local Fund Audit Establishments" for "Local Fund Audit Establishment".

- Page 79—28—Jails Read "Jail manufactures" for "Jail Manufacturers".
- Page 81—37—Education—line 6 Read "Colleges" for "Collegcs".
- Page 84—38—Medical—line 8 Read "sub-divisional" for "subdivisional".
- Page 95—54B Privy Pursoes etc.—line 1 Read "and" for "An".
- Page 99—63B—Community Development, etc. heading—line 1. Insert the words "Development Schemes" below the major head.
- Page 109—81—Capital Account etc. Read "1,80,18,707" for "1,88,19,287" against Development Schemes under columns 5, 7 and 8.
- Page 109—81—Capital Account etc. Delete the head "Centrally Sponsored Schemes outside the State Plan" with the figures shown against it under column 5, 7 and 8.
- Page 114—Heading over the cols. 2, 3 and 4 Read "Expenditure" for "Expenditure during the during the year".
- Page 128—Paragraph 10—Heading of— col. 9 Read "discharged/raised" for "discharge raised."
- Page 136—Paragraph 12—Loans from National Co-operative etc.—line 4. Read "4½ per cent." for "84½ per cent".
- Page 138—Paragraph 16—Sub-paragraph 2—last word. Read "effected" for "expected".
- Page 144—Items 150 and 151 Read "Bally" for "Ballsy".
- Page 145—Paragraph 22—line 3 Delete the word "the" appearing before the word "these".
- Page 148—Paragraph 27—line 6 Read "5,803" for "0803".
- Page 149—Paragraph 30 Insert "Rs." above the figures "8,17,59,872 etc." and read "Rs. 19,54,352 and Rs. 19,09,954" for "Rs. 29,54,352" and Rs. 29,09,954" respectively.
- Page 150—Paragraph 33—line 4 Read "differed" for "differend".
- Page 151—Paragraph 38—lines 6 and 7 Read "Reserve" for "Rerve".
- Page 152—Paragraph 42—line 6 Read "3,33,82,466" for "3,33,82,468".
- Page 152—Paragraph 43—line 3 Read "8,27,89,448" for "8,27,80,448".
- Page 152—Paragraph 44—line 1 Read "represents" for "reprecsints".
- Page 154—Paragraph 49—line 11 Read "provisionally" for "provisinally".
- Page 154—Figure of Dr. balance against Investments. Read "Rs. 20,92,091" for "20, 82,001".
- Page 155—Paragraph 51—line 3 Read "administrator" for "administrtor".
- Page 155—Paragraph 51—line 7 Read "administrator" for "administrtror".
- Page 196—Col. 4—Permanent Advances Read "52,841" for "5284".
- Page 201—I—Depreciation Reserve Fund of Government Bus Service—Amount appropriated from revenue. Read "6,46,232" for "32".
- Page 201—Investment Account Insert the Caption "A" against the total 2,94,02,600.

- Page 208*—Advances under special laws, col. 6 *Read "47,77,482" for "47,77,48."*
- Page 212*—Appendix II—line 4 *Read "9" for "1" after the word paragraph.*
- Page 214*—Appendix II—item 29 .. *Insert a word "to" between the words Rasi ai and Garumara.*
- Page 220*—item 19—column 3 *Read "10,070" for "10,700".*
- Page 225*—item 70—column 7. *Delete the figure of Rs. 100,00,000,*
- Page 231*—item 73—line 1. *Read "Bears" for "Bear".*
- Page 262*—Sl. No. 491—column 4. *Read "drawal" for "drawl".*
- Page 272*—item 613—line 1. *Read "subsidised" for "subsdised".*
- Page 273*—Index—Other Works—Page refer-
ence. *Insert 110, between 45 and 118.*
- Page 273*—Community Development Project,
etc. *Read "44" for "1444".*

TABLE OF CONTENTS.

		Reference to	
	Paragraphs.	Pages.
Certificate of the Comptroller and Auditor General of India		1

A.—GENERAL FINANCE ACCOUNTS.

I.—REPORT

Introductory		1—3	2—3
Summary of the Transactions for 1959-60		4	4—17
Revenue position of Government—General Remarks		5	17
Capital Outlay outside the Revenue Account—			
Progressive Capital Outlay to end of the year		6	18—19
Financial results of Irrigation Works and Multipurpose River Schemes		7	20—22
Expenditure on important Capital Projects under construction		8	22—23
Commitments		9	23
Debt Position—General Statement		10	23—26
Guarantees given by the Government of West Bengal in respect of loans raised by local bodies, etc.		11	26
Balance		12	27—31
Summary of General Financial Position		13	31—32

II.—ACCOUNTS.

No. 1.—Statement showing percentage Distribution of Revenue and Expenditure			35—36
No. 2.—General Abstract of Receipts and Disbursements			37
No. 3.—Summary of Revenue and Expenditure by Major Heads			38—45
No. 4.—Statement showing the Distribution between Charged and Voted Expenditure			46—47
No. 5.—Detailed Account of Revenue by Minor Heads			48—63
No. 6.—Detailed Account of Expenditure by Minor Heads			64—112
No. 7.—Statement of Capital Expenditure outside the Revenue Account during and to end of the year			113—119

TABLE OF CONTENTS—*concl.*

	Reference to	
	Paragraphs.	Pages.
B.—DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND		
I.—REPORT.		
Introductory	1—4	123
Review of Balances—		
General Statement of Balances	5—6	124—125
Sections A to M—Government Account	7—8	125—126
Section N—Public Debt	9—12	126—137
Section P—Loans and Advances by State Governments	13—27	137—148
Contingency Fund	28	148
Section R—Unfunded Debt	29—35	149—150
Section S—Deposits and Advances	36—130	150—189
Section T—Remittances	131—135	190—191
Section W—Cash Balance	136—137	191
II.—ACCOUNTS.		
No. 1—Summary of Receipts and Disbursements by Major Heads		194—197
No. 2—Statement showing the Capital and other Expenditure (outside the Revenue Account) to the end of the year 1959-60 and the principal sources from which funds were provided for that expenditure		198—199
No. 3—Statement of Debt and other interest-bearing obligations showing the additions to and discharges of Debt, etc., during the year and the amount of debt, etc., at the commencement and close of the year		200
No. 4—Statement showing the application in the year of the sums appropriated from the Consolidated Fund of the State of West Bengal or received from other sources, on account of the several funds		201—207
No. 5—Statement of loans and advances showing the amounts advanced and repaid, interest received during the year and balances of such loans and advances at the commencement and close of the year		208—209
Appendix I—Statement showing the year-wise break-up of outstanding receipts from Irrigation Schemes declared as commercial		211
Appendix II—Statement showing the details of commitments referred to in Paragraph 9 of Part A of the Report		212—217
Appendix III—Statement showing the details of Investments		218—226
Appendix IV—Statement showing the details of the outstanding loans due to the Central Government		227—271
Index		273—277

Finance Accounts of the Government of West Bengal for the year 1959-60 and the Report of the Comptroller and Auditor General of India

Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of West Bengal for the year 1959-60 and the Report of the Comptroller and Auditor General of India presents the accounts of the receipts and outgoings of the Government of West Bengal for the year, together with a Report on the financial results disclosed by the different accounts and other data coming under examination, that is to say, both the revenue and capital accounts, the accounts of the public debt and the liabilities and assets of the Government of West Bengal as deduced from the balances recorded in its books and other information. It supplements the Report of the Comptroller and Auditor General of India on the accounts of the audited expenditure of the Government for the year, separately presented in the form of Appropriation Accounts, for each Grant. In compliance with Article 151(2) of the Constitution of India the Comptroller and Auditor General's Report on the accounts accompanied by the accounts themselves is submitted by the Comptroller and Auditor General to the Governor to be laid before the State Legislature.

Both the Finance Accounts and the Appropriation Accounts for 1959-60 which, as Comptroller and Auditor General, I am required to audit, have been examined under my direction in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947, read with Article 149 of the Constitution of India. It is to be noted that the Comptroller and Auditor General's responsibility for the audit of the accounts of the Government does not extend in full to the audit of the accounts of revenue, but I am satisfied on the best information available that the accounts of revenue included in the Finance Accounts herewith presented give a correct statement of the sums brought to account. Subject to these observations and also to those contained in the detailed Reports which follow and in the Report on the Appropriation Accounts, the accounts now presented are correct statements of the receipts and outgoings of the Government of West Bengal for the year 1959-60.

A. K. ROY,

Comptroller and Auditor General of India.

NEW DELHI :

The 23 MAR 1961

A.—GENERAL FINANCE ACCOUNTS.

I.—REPORT.

INTRODUCTORY.

The Government accounts are kept in the following three parts:

Part I—Consolidated Fund.

Part II—Contingency Fund.

Part III—Public Account.

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

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

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

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

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

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

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

or payments either within the same circle of account or in another account circle.

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

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

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

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

As the balance has not so far been split up into "Consolidated Fund" and "Public Account", one single balance for all three parts, viz., Consolidated Fund, Contingency Fund and Public Account has been shown as hitherto.

Through out this part of the Report the amounts shown represent thousands of rupees unless the contrary is specifically stated.

SUMMARY OF THE TRANSACTIONS FOR 1959-60.

4. A summary of the detailed transactions during the year under report as compared with the budget for the year 1959-60 is given in the sub-joint statement.

Receipts.	Budget Estimates, 1959-60.	Actuals, 1959-60.	More(+) Less(-).	Disbursements.	Budget Estimates, 1959-60.			Actuals, 1959-60.			Variations between Cols. 6 and 7 More(+) Less(-).
					Out of dated Fund.	Consolidated Fund.	Total.	Out of dated Fund.	Consolidated Fund.	Total.	
	1	2	3	4	5	6	7	8	9	10	
PART I.—CONSOLIDATED FUND.											
(1) REVENUE.											
Principal Heads of Revenue—											
				Direct Revenue—							
				Demands on the							
				Revenue—							
Union Excise Duties	..	5,89,08	6,00,88	+ 11,80	Taxes on Income other than Corporation Tax and Estate Duty.	6,01	5,86	..	5,86	- 15	
Taxes on Income other than Corporation Tax and Estate Duty.	..	8,61,05	8,73,33	+ 12,28	Land Revenue	..	4,30,55	..	4,30,55	- 33,72	
Estate Duty	..	33,41	40,56	+ 7,15	State Excise Duties	..	44,71	..	44,71	+ 61	
Taxes on Railway Fares	..	68,72	82,47	+ 13,75	Stamps	..	9,04	..	9,04	- 1,44	
Land Revenue	..	6,67,02	5,03,92	- 1,63,10	Forest	..	1,07,16	..	1,08,15	+ 99	
State Excise Duties	..	5,36,25	6,02,20	+ 65,95	Registration	..	22,99	..	24,94	+ 1,95	
Stamps	..	3,13,68	3,69,88	+ 56,20	Taxes on Vehicles	..	4,50	..	4,50	..	
Forest	..	1,40,61	1,58,86	+ 18,25	Sales Tax	..	26,19	..	24,02	- 2,17	

Registration	59,54	6,74	+ 8,20	Other Taxes and Duties ..	11,20	11,82	11,82	+ 62
Taxes on Vehicles	1,63,60	2,06,33	+ 42,73					
Sales Tax	13,70,02	17,11,48	+ 3,41,46					
Other Taxes and Duties	7,77,15	9,16,87	+ 1,39,72					
Total—Principal Heads	55,80,13	61,34,52	+ 5,54,39	Total—Direct Demands	6,96,90	6,63,59	6,63,59	- 33,31
Irrigation—Net Receipts	31,43	- 7,30	- 38,73	Irrigation	1,74,75	1,13,00	1,13,00	- 61,75
Debt Services	59,81	1,13,50	+ 53,69	Debt Services	5,61,09	5,57,20	5,57,20	- 3,89
Civil Administration	10,19,66	11,13,91	+ 94,25	Civil Administration	46,93,63	47,73,85	1 47,73,86	+ 80,22
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.	1,51,28	67,80	- 83,48	Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.	5,54,18	5,02,45	.. 5,02,45	- 51,73
Electricity Schemes—Net Receipts.	.. .. .	- 9	- 9	Miscellaneous	11,06,94	15,61,24	16 15,61,40	+ 4,54,30
Miscellaneous	4,49,49	10,21,51	+ 5,72,02	Extra—ordinary Items	4,79,61	4,16,29	.. 4,16,29	- 63,32
Contributions and Miscellaneous adjustments between Central and State Governments.	5,21,76	5,84,24	+ 62,48					
Extraordinary Items	90,93	1,35,53	+ 44,60					
Total, Revenue—Receipts	79,04,49	91,63,62	+ 12,59,13	Total—Expenditure on Revenue Account.	82,67,10	85,87,62	17 85,87,79	+ 3,20,52
Revenue Deficit	3,62,61	.. .. .	.. .. .			
Surplus .. .. .	.. .. .	5,76,00	+ 9,38,61					

SUMMARY OF THE TRANSACTIONS FOR 1959-60—contd.

Receipts.	Budget Estimates, 1959-60.	Actuals, 1959-60.	More (+) Less (-).	Disbursements.	Budget Estimates, 1959-60.	Actuals, 1959-60.			Variations between Cola. 6 and 7 More (+) Less (-).	
						Out of Consolidated Fund.	Out of Contingency Fund.	Total.		
1	2	3	4	5	6	7	8	9	10	
PART I.—CONSOLIDATED FUND—contd.										
(2) CAPITAL.										
				Payment of compensation to Landholders, etc., on the Abolition of Zamindari System.	1,50,00	1,83,74	..	1,83,74	+33,74	
				Irrigation	1,08,11	81,03	..	81,03	-27,08	
				Agricultural Improvement and Research.	35,52	10,57	..	10,57	-24,95	
				Industrial Development ..	2,48,74	1,06,43	..	1,06,43	-1,42,31	
				Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.	17,39,04	10,01,93	..	10,01,93	-7,37,11	
				Other Works ..	8,66,64	6,75,44	..	6,75,44	-1,91,20	
				Road and Water Transport Schemes.	39,19	54,51	..	54,51	+15,32	
				Commuted Value of Pensions	5,30	5,94	..	5,94	+64	

State Schemes of Government Trading. 1,09,65 1,09,65 +6,24,75

Total—Capital Expenditure 26,77,44 22,29,24 -4,48,20

(3) DEBT.

Public Debt.

Permanent Debt	..	7,00,00	7,72,25	+72,25	Permanent Debt	..	..	..	..
Floating Debt	..	10,00,00	..	-10,00,00	Floating Debt	..	..	..	-10,00,00
Loans from the Central Government.	..	32,29,19	22,92,55	-9,36,64	Loans from the Central Government.	..	4,94,74	4,23,09	4,23,09 -71,65
Other Loans	..	77,30	79,71	+2,41	Other Loans	..	11	10,00	10,00 +9,89

Total .. 50,06,49 31,44,51 -18,61,98 Total .. 14,94,85 4,33,09 .. 4,33,09 -10,61,76

Loans and Advances by State Governments—

Recoveries of loans and Advances.	..	3,07,43	2,93,95	-13,48	Loans and Advances by State Governments—	..	8,31,56	7,57,57	.. 7,57,57 -73,99
Total	..	3,07,43	2,93,95	-13,48	Total	..	8,31,56	7,57,57	.. 7,57,57 -73,99

Total—Consolidated Fund 1,32,18,41 1,26,02,08 -6,16,33 Total—Consolidated Fund .. 1,32,70,95 1,20,07,52 17 1,20,07,69 -12,63,43

SUMMARY OF THE TRANSACTIONS FOR 1959-60—*concl'd.*

Receipts.	Budget Estimates, 1959-60.	Actuals, 1959-60.	More(+) Less(-).	Disbursements.	Budget Estimates, 1959-60.	Actuals, 1959-60.	Variations between cols. 6 and 7 More(+) Less(-).
1	2	3	4	5	6	7	8
PART II.—CONTINGENCY FUND.							
Contingency Fund	..	..	..	Contingency Fund as per column 8 under Part I.—Consolidated Fund.	..	17	+17
Total	..	..	..	Total	..	17	+17
PART III.—PUBLIC ACCOUNT.							
Debt (other than those mentioned in Part I) and Deposits.							
Unfunded Debt.							
Unfunded debt—State Provident Funds	1,92,38	1,93,49	+1,11	State Provident Funds	..	1,04,40	1,10,36 +5,96
Total	..	1,92,38	+1,11	Total	..	1,04,40	1,10,36 +5,96
Deposits and Advances—							
Deposits bearing Interest—							
Deposits of Depreciation Reserve of Government Commercial Concerns.	51,74	6,40	-45,34	Depreciation Reserve of Government Commercial Concerns.	24,03	..	-24,03
Reserve Funds—Transport	..	46	+23	Reserve Funds—Transport	..	..	..
Deposits not bearing Interest—							
Appropriation for Reduction or Avoidance of Debt.	2,25,05	2,18,88	-6,17	Sinking Fund Investment Account	..	3,00,00	24,75 -2,75,25
Sinking Fund Investment Account	..	5,94	+5,94	West Bengal Famine Insurance Fund	35,78	1,15,78	+80,00

FINANCE ACCOUNTS. GOVERNMENT OF WEST BENGAL.

West Bengal Famine Insurance Fund	1,16,30	1,16,30	..	Fund for promotion of Education amongst Educationally Backward Classes.	11,24	11,24	..
Fund for promotion of Education amongst Educationally Backward Classes.	11,24	11,24	..	Depreciation Reserve Fund of Government Presses.	19	2	-17
Depreciation Reserve Fund of Government Presses.	1,39	41	-98	.			
Other Reserve Funds ..	2,00	27,97	+25,97	Other Reserve Funds ..	..	86	68 -18
Deposits of Local Funds ..	11,18,00	15,13,29	+3,95,29	Deposits of Local Funds ..	..	11,18,00	14,05,04 +2,87,04
Civil Deposits ..	21,78,14	22,87,95	+1,09,81	Civil Deposits ..	..	21,78,05	22,45,49 +67,44
Other Accounts ..	77,12	56,18	-20,94	Other Accounts ..	..	78,44	40,44 -38,00
Advances not bearing interest ..	3,49,27	2,93,02	-56,25	Advances not bearing interest ..	..	3,71,81	3,39,44 -32,37
Suspense ..	51,07,00	1,41,76,95	+90,69,95	Suspense ..	..	51,07,00	1,49,84,33 +98,77,33
Miscellaneous ..	..	50	50				
Total ..	92,37,71	1,67,15,72	+94,78,01	Total ..	92,25,40	1,91,07,21	+99,41,81
Remittances ..	..	59,10,39	+59,10,39	Remittances ..	..	..	59,95,23 +58,95,23
Total—Public Account ..	94,30,09	2,48,19,60	+1,53,89,51	Total—Public Account ..	93,29,80	2,52,72,80	+1,59,43,00
Total—Receipts ..	2,26,48,50	3,74,21,68	+1,47,73,18	Total—Disbursements ..	2,26,00,75	3,72,80,49	+1,46,79,74
Opening Cash Balance ..	2,28,13	87,88	-1,40,30	Closing Cash Balance ..	..	2,75,88	2,29,02 -46,86
Grand Total ..	2,28,76,63	3,75,09,51	+1,46,32,88	Grand Total ..	2,28,76,63	3,75,09,51	+1,46,32,88

Increase of Cash Balance during the year 1,41,19 (See also paragraph 12 on pages 27—31 dealing with Balances).

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

Receipts

PART I—CONSOLIDATED FUND.

(1) REVENUE.

Head of Account.	Main reasons.
Increases.	
II.—Union Excise Duties (+11,80)	Larger share of net proceeds of Union Excise Duties assigned to the State and additional duties in lieu of State Sales Tax on certain commodities.
IV.—Taxes on Income Other than Corporation Tax and Estate Duty (+12,28).	Increase in the share of net proceeds of Income-Tax assigned to the State.
V.—Estate Duty (+7,15)	.. The net proceeds of Estate Duty assigned to the State was more than what was originally anticipated.
VB.—Taxes on Railway Fares (+13,75).	Share of net proceeds of Taxes on Railway Fares assigned to the State was more than what was originally anticipated.
VIII.—State Excise Duties (+65,95)	Larger receipts mainly under (i) Country Spirits (+35,14) (ii) Wines and Spirits (+1000), and (iii) Hemp and other drugs (+14,84) partly offset by smaller realisations under opium (-4, 63).
IX.—Stamps (+56,20) ..	.. Increase mainly under Stamp Duties on bills of exchange etc. (+8,12) and non-judicial stamps (+55,24) partly counter-balanced by smaller realisation from Judicial Court Fees (-4,06).
X.—Forest (+18,25) ..	.. Mainly due to larger sale of timber (+6,34), Miscellaneous Receipts (+5,08) and increased subvention from the Government of India for Development Schemes (+6,48).
XI.—Registration (+8,20)	.. Larger receipts mainly on account of fees for registering documents (+8,11).
XII.—Taxes on Vehicles (+42,73) ..	.. Increased receipts under the State Motor Vehicles Taxation Act (+46,18) partly counterbalanced by smaller receipts under the Indian Motor Vehicles Act (-4,43).
XIIA.—Sales Tax (+3,41,46)	.. Larger receipts from Inter-State Sales Tax levied under the Central Sales Tax Act, 1956 (+1,68,72) and also from State Sales Tax and Bengal Motor Spirit Sales Taxation Act (+1,80,46) partly offset by larger refunds (-7,94).
XIII.—Other Taxes and Duties (+1,39,72).	Larger yields mainly from (i) Electricity Duties (+97,61) due to greater consumption of electrical energy for industrial purposes, (ii) Entertainment Tax (+29,63), (iii) Betting Tax (+5,39), and (iv) West Bengal Taxes on Entry of Goods in Local Areas Act (+9,02).

Debt Services.

XX.—Interest (+53,69)	.. Mainly due to (i) the proceeds of short-term investment of cash balance in Central Treasury Bills (+52,25) and (ii) larger collection on account of interest on arrears of revenue (+4,70) partly offset by short fall under interest on loans and advances issued and smaller miscellaneous receipts (-3,26).
-----------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

*Receipts—contd.*PART I—CONSOLIDATED FUND—*contd.*(1) REVENUE—*contd.*

Head of Account.

Main reasons.

Civil Administration (+94,25).

This is the net result of variations under various heads, the more important of which are given below :—

- (a) XXVI.—Education (+1,01,24) .. Mainly due to increased subvention from the Government of India for Development Schemes (+46,96), larger miscellaneous receipts (+49,03) and larger recovery of overpayment (+2,38).
- (b) XXVII.—Medical (–7,04) .. Smaller subvention from Central Government for Development Schemes (–7,99).
- (c) XXVIII.—Public Health (+15,83) Mainly due to larger Central assistance for Development Schemes.
- (d) XXIX.—Agriculture (–23,76) .. Due mainly to smaller Agricultural receipts (–26,23) and Fisheries (–1,85) partly offset by increased subvention from Central Government for Development Schemes (+6,44).
- (e) XXX.—Animal Husbandry (+7,99). Mainly due to increased subvention from the Government of India (+7,92).
- (f) XXXII.—Industries and Supplies (–19,86) Mainly due to smaller subvention from the Government of India for Development Schemes (–40,94), partly offset by increased receipts under (i) Industries (+8,66) and (ii) Cottage Industries (+12,22).
- (g) XXXVI.—Miscellaneous Departments (+19,06). Increased miscellaneous receipts.

Miscellaneous (+5,72,02).

This is the net result of variations under various heads the more important of which are indicated below :—

- (a) XLVI.—Miscellaneous (+5,50,47) Unanticipated subsidy from the Government of India under Subsidised Industrial Housing Scheme (+39,39), larger arrear recoveries from Government of India in respect of expenditure on displaced persons (+3,33,77) and larger receipts under Unclaimed Deposits (+30,16), Miscellaneous (+1,82,75) and smaller refunds (+9,07) partly offset by smaller subvention from Government of India for Development Schemes (–43,82).
- (b) XLVIA.—Receipts from Road and Water Transport Schemes (+14,31). Larger receipts owing to (i) larger number of vehicles put on the road and revision of fare structure (+30,12), set off by larger working expenses (+15,81).

Contributions and Miscellaneous Adjustments between Central and State Governments (+62,48)—More important items are—

- XLIX.—Grants-in-aid from Union Government (+62,92). Larger grants from the Government of India.

Extraordinary items (+44,60)—Main item of variation is—

- LIA.—Receipts on account of Community Development Project, National Extension Service and Local Development Works (–43,04) Increase in the grant of Central assistance for a larger programme of work.

*Receipts—contd.*PART I—CONSOLIDATED FUND—*concl.*(1) REVENUE—*concl.*

Head of Account.

Main reasons.

Decreases.

- VII.—Land Revenue (−1,63,10) .. Decline mainly under (1) Receipts from management of Government Estates due to fall in collection and remission of rent in flood-affected areas, (−2,27,31) and short falls under other heads, partly offset by larger receipts under (a) ordinary revenue (+29,63) and (b) Miscellaneous (+37,37).

Irrigation (−38,73).

- (a) XVII.—Irrigation, Navigation, Embankment and Drainage Works Commercial (−14,23). Decrease is due to smaller collection of water rates in the command areas of Damodar Canal and Eden Canal.
- (b) XVIII.—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial) (−24,50). Decrease is due to smaller realisation of water rates for non-completion of assessment in the command areas of the Damodar Valley Project.

Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements (−83,48).

- (a) XXXIX.—Civil Works (−50,49) Decrease mainly under (i) Transfer from Central Road Fund (−70,03) due to adjustment of allocation from the Central Road Fund as reduction of expenditure under the Head 50-Civil Works instead of exhibiting such amounts as receipts due to a change in classification and (ii) grants from Government of India for the development of State Roads of Economic or Inter-State Importance (−4,44) partly offset by larger receipts under Rent (+17,52) and Miscellaneous (+5,43).
- (b) XLA.—Receipts from Multipurpose River Schemes (−32,99). Smaller collection of water rate in the Mayurakshi Project Area owing to non-completion of preliminary steps for realisation of water rates within the year.

(3) DEBT.

Increases.

- Permanent Debt (+72,25) .. Larger loans raised from open market for financing capital expenditure on Development Schemes.

Decreases.

- Floating Debt (−10,00,00) .. Non-drawal of cash credit advance from the State Bank of India for financing procurement operations.
- Loans from the Central Government (−9,36,64). Smaller loans taken from Government of India than anticipated.
- Loans and Advances by State Governments (−31,48). Smaller recovery of loans, than anticipated.

Receipts—concl'd.

PART III.—PUBLIC ACCOUNT.

Head of Account.	Main reasons.
Increases.	
Sinking Fund Investment Accounts (+5,94).	The transactions were not provided for.
Other Reserve Funds (+25,97)	.. More interest, dividend, etc., realised on securities and shares belonging to the General Reserve Fund for Cooch Behar.
Deposits of Local Funds (+3,95,29)	.. Larger receipts under Education Funds (+2,05,30), Municipal Funds (+39,38) and other Miscellaneous Funds (+1,82,29) counterbalanced by decline under District Funds (-31,68).
Civil Deposits (+1,09,81)	.. Larger incomings mainly under (i) Revenue Deposits (+32,54), (ii) Civil Courts' Deposits (+6,52), (iii) Personal Deposits (+89,39), (iv) Public Works Deposits (+18,09), (v) Construction Board Deposits (+12,76) and Criminal Courts' Deposits (+4,23) partly counterbalanced by short fall under (a) Deposits of works done for public bodies or individuals (-19,76), (b) Deposits of the Chairman, Calcutta Improvement Trust (-23,15) and (c) Deposits for Sanitary work done for local bodies (-12,75).
Suspense Accounts (+90,69,95)	.. Larger credits under (i) other Suspense Accounts (+71,67,78), (ii) Pre-audit cheques (+18,98,75) and Departmental and similar accounts (+3,43).
Remittances (+59,10,39)	.. The transactions were not provided for.
Decreases	
Appropriation for Reduction or Avoidance of Debt (-6,17).	Smaller receipts under Sinking Funds and Depreciation Fund (-6,17).
Deposits of Depreciation Reserve of Government Commercial Concerns (-45,34).	Smaller credits than anticipated.
Other Accounts (-20,94)	.. Decrease mainly under subvention from Central Road Fund (-34,54) partly set off by increase under Deposit Accounts of the grant made by Indian Council of Agricultural Research (+1,83), (b) the grant made by the Khadi and Village Industries Commission (+1,97) and (c) the grant made by the National Co-operative Development and Ware-housing Board (+8,65).
Advances not bearing interest (-56,25).	Decrease mainly under Objection Book Advances (-80,39) and Public Works Advances (-9,43) partly offset by increase under special advances (+21,26), Forest Advances (+9,68) and Permanent Advances (+2,64).

Disbursements.

PART I—CONSOLIDATED FUND.

(1) REVENUE.

Head of Account.

Main reasons.

Increases.*Civil Administration (+ 80,22).*

This is the net result of variations under various heads, the more important of which are given below—

(a) 25—General Administration (+ 22,47)	Mainly due to larger expenditure under (i) Election (+ 8,74), (ii) District Administration (+ 6,21), (iii) Civil Secretariat (+ 3,46), (iv) Sub-divisional Establishment (+ 2,50) and (v) Miscellaneous (+ 2,11).
(b) 29—Police (+ 9,73)	.. Increased expenditure mainly under District Executive Force (+ 9,37).
(c) 37—Education (+ 2,46,92)	.. Mainly due to (i) grant of dearness allowance to non-Government Secondary Schools (+ 7,31) and (ii) increased expenditure under Development Schemes (+ 2,45,89), partly off set by small savings under various heads.
(d) 39—Public Health (— 68,41)	.. Smaller expenditure mainly under (i) Development Schemes—(a) Second Five-Year Plan (— 20,90), (b) Schemes outside the plan (— 23,14), (ii) Suspense (— 13,20) and (iii) Public Health Establishment (— 1,22).
(e) 40—Agriculture (— 93,55)	.. Smaller expenditure mainly under Development Schemes (— 92,06).
(f) 41—Animal Husbandry (— 14,27)	Cumulative effect of smaller expenditure under different minor heads.
(g) 43—Industries (— 41,15)	.. Due to slow progress of Development Schemes (— 50,34) offset partly by larger expenditure under vocational training centre (+ 2,60), procurement of chanks (+ 4,00) and Cottage Industries (+ 2,20).
(h) 47—Miscellaneous departments (+ 18,63).	Larger expenditure mainly under Development Schemes (+ 14,91) and Fire Services (+ 3,55).

Miscellaneous (+ 4,54,30).

This is the net result of variations under various heads, the more important of which are given below :—

(a) 54—Famine (+ 2,08,27)	.. Due mainly to large-scale relief operation in areas affected by flood.
(b) 55—Superannuation Allowances and Pensions (+ 13,12).	Increased expenditure under superannuation and retired allowances (+ 14,55), partly offset by smaller expenditure under other heads.
57—Miscellaneous (+ 2,28,80)	.. Larger expenditure on displaced persons (+ 3,26,28) due to retention of camps according to revised decision and larger grants (+ 31,71) partly set off by less expenditure under Miscellaneous and Unforeseen charges (— 14,36) and Development Schemes (— 1,14,68).

*Disbursements—contd.*PART I—CONSOLIDATED FUND—*contd.*(1) REVENUE—*concl'd.*

Head of Account.

Main reasons.

Decreases.

7—Land Revenue (—33,72) .. Smaller compensation due to postponement of the preparation of compensation Assessment Rolls till the finalisation of the revised procedure for the assessment of compensation (—64,11) partly counterbalanced by larger expenditure on settlement operations (+23,75), charges of Administration (+4,50) and Management of Government Estates (+1,75).

Irrigation (—61,75).

Variation mainly under 18.—Other Revenue Expenditure Financed from Ordinary Revenues (—60,51). Due mainly to less expenditure under Development Schemes.

Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements (—51,73).

Variation mainly under 50—Civil Works (—50,57). Smaller expenditures mainly under Original Works Communications (—19,10) and due to adjustment of allocation from Central Road Fund (—32,51) as reduction of expenditure.

Extraordinary Items (—63,32).

This is the net result of variations under the following heads:—

- (a) 63—Extraordinary charges (—25,99). Mainly due to less adjustment of loss on sale of subsidised food.
- (b) 63B—Community Development Projects, National Extension Service and Local Development Works (—31,38). Smaller expenditure on works under Community Development Projects and National Extension Service (—51,38) partly offset by larger expenditure under Local Development Works (+20,00).
- (c) 64C—Prepartition Payments (—6,00). Non-payment of prepartition dues of contractors owing to non-submission of particulars in support of the claims preferred.

(2) CAPITAL.

Increases.

- 65—Payment of compensation to Landholders, etc. (+33,74). Due to larger payment of ad interim compensation than anticipated.
- 82B—Capital Outlay on Road and Water Transport Schemes (+15,32). Due to more expenditure incurred mainly on purchase of extra buses to cater the needs of displaced persons rehabilitated.
- 85A—Capital Outlay on Schemes of Government Trading (+6,24,75). Mainly due to larger purchases of foodgrains from Central Government (+7,69,18) partly offset by greater sale-proceeds of foodgrains (—1,40,00).

*Disbursements—contd.*PART I—CONSOLIDATED FUND—*concl'd.*

(2) CAPITAL.

Head of Account.	Main reasons.
Decreases.	
<i>Irrigation (—27,08).</i>	
(a) 68—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial) (—19,89).	Smaller expenditure mainly under Development Schemes (—18,59).
(b) 68A—Construction of Irrigation, Navigation, Embankment and Drainage Works (—7,19).	Due to smaller expenditure on flood protection works.
71—Capital Outlay on Schemes of Agricultural Improvement on Research (—24,95).	Due to smaller expenditure on certain schemes of the Second Five-Year Plan—(i) Seed Farms (—15,33), (ii) Marketing Co-operative Farming and Training (—5,30), (iii) other schemes (—2,06).
72—Capital Outlay on Industrial Development (—1,42,31).	Due to smaller investment in the share capital of co-operative organisations owing to smaller number of such organisations being set up.
<i>Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements (—7,37,11).</i>	
(a) 80A—Capital Outlay on Multipurpose River Schemes (—4,43,10).	Due to low progress of payment of compensation on land acquisition for Mayurakshi Reservoir Project (—1,28,28), and less expenditure under Damodar Valley Project (—3,46,04) partly offset by larger expenditure under Kangsabati Reservoir Project (+31,22).
(b) 81—Capital Account of Civil Works outside the Revenue Account (—2,94,01).	Smaller outlay on Buildings Development Schemes.
82—Capital Account of other works outside the Revenue Account (—1,91,20).	Due to smaller expenditure on (i) colonisation of displaced persons (—1,47,31), (ii) Community Development Projects Schemes (—28,10) and (ii) Development Schemes (—24,45) partly offset by increase in expenditure under other schemes (+8,66).

(3) DEBT.

Increases.

Other Loans (+9,89) Due to large repayment of loans to autonomous bodies.

Decreases.

Floating Debt (—10,00,00) .. Due to non-drawal of Cash Credit Advance during the year, no payment was made.

Loans from the Central Government (—71,65). Repayment of smaller amount of loans taken from the Government of India than anticipated.

Loans and Advances by the State Government (—73,99). Due mainly to smaller loans granted to displaced persons (—1,29,09) partly offset by larger loans to Local Funds, Private Parties, etc. (—55,80).

Disbursements—concl'd.

PART III—PUBLIC ACCOUNT.

Head of Account.	Increases.	Main reasons.
State Provident Fund (+5,96) ..	Larger draws from the fund.	
West Bengal Famine Insurance Fund (+80,00)	Transactions not provided for.	
Deposits of Local Fund (+2,87,04)	Larger withdrawal under (i) Municipal Funds (+33,06), (ii) Education Funds (+1,84,34) and (iii) Other Miscellaneous Funds (+1,05,38) partly offset by short draws under District Funds (-35,74).	
Civil Deposits (+67,44) ..	Increased draws mainly under (i) Personal Deposits (+1,02,92) and (ii) Revenue Deposits (+14,27) partly offset by less draws under various other heads.	
Suspense Accounts (+98,77,33) ..	Mainly due to larger transactions under (i) Pre-audit Cheques (+18,58,92) and (ii) Other Suspense Accounts (+80,16,98).	
Remittances (+59,95,23) ..	The transactions were not provided for.	
Decreases.		
Sinking Fund Investment Account (-2,75,25).	Smaller investment during the year.	
Depreciation Reserve of Government Commercial concerns (-24,03).	Non-investment during the year.	
Other Accounts (-38,00) ..	Smaller subvention from the Central Road Fund.	
Advances not bearing interest (-32,37).	Due mainly to smaller advances to Government servants on transfer (-37,45), and special advances (-4,64) partly offset by larger forest advances (+9,67).	

Revenue Position of Government—General remarks

5. The total revenue receipts and expenditure during the year under report were 91,63,62 and 85,87,62 as against the budget estimates of 79,04,49 and 82,67,10 respectively. The result was that the year closed with a revenue surplus of 5,76,00 against the estimated deficit of 3,62,61. This improvement of 9,38,61 in the revenue position was again the net effect of increases of 12,59,13 in revenue receipts and of 3,20,52 in revenue expenditure over the budget estimates.

On the receipt side the increase was contributed mainly by the heads 'State Excise Duties' (+65,95), 'Stamps' (+56,20), 'Taxes on Vehicles' (+42,73), 'Sales Tax' (+3,41,46), 'Other Taxes and Duties' (+1,39,72), 'Debt Services' (+53,69), 'Civil Administration' (+94,25) and 'Miscellaneous' (+5,72,02) partly counter balanced by short-fall in revenue under Land Revenue (-1,63,10). The increase in expenditure occurred mainly under the head 'Civil Administration (+80,22) and 'Miscellaneous' (+4,54,30) which was partly counterbalanced by short-falls under 'Irrigation' (-61,76), 'Civil Works, etc.' (-51,73) and Extraordinary Items (-63,32). These variations have been explained in paragraph 4 ante. The revenue receipts and expenditure increased from 80,38,70 and 79,35,43 in 1958-59 to 91,63,62 and 85,87,62 respectively in the year under report.

The principal revenue earners were Sales Tax (18.68 per cent.), Civil Administration (12.15 per cent.), Miscellaneous (11.15 per cent.) and Other Taxes and Duties (10 per cent., while Civil Administration and Miscellaneous consumed 52.10 and 17.04 per cent. respectively of the total revenue during the year. A statement showing percentage distribution of total revenue and expenditure for the year under review will be found in Statement No. 1 of Part A of the Report.

Neither any new tax was levied nor any changes in the existing taxes were effected during the year under review.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT

Progressive Capital Outlay to end of the year

6. The following table shows a progressive account of the capital expenditure of the Government of West Bengal up to the end of 1959-60:

Nature of Expenditure.	Expenditure up to 1958-59.	Expenditure during 1959-60.	Total.
1	2	3	4
65.—Payment of compensation to Landholders, etc., on the abolition of the Zamindari system.	2,78,19	1,83,74	4,61,93
65A.—Capital Outlay on Forests	13	..	13
68.—Construction of Irrigation, etc., Works (Commercial).	4,43,52	38,22	4,81,74
68.A.—Construction of Irrigation, etc., Works (Non-Commercial).	86,54	42,81	1,29,65
71.—Capital Outlay on Schemes of Agricultural Improvement and Research.	97,79	10,57	1,08,36
72.—Capital Outlay on Industrial Development ..	1,65,32	1,06,43	2,71,75
80A.—Capital Outlay on Multipurpose River Schemes.	92,51,08	5,02,94	97,54,02
81.—Capital Account of Civil Works outside the Revenue Account.	34,20,36	4,98,99	39,28,35
81A.—Capital Outlay on Electricity Schemes ..	1,28,14	..	1,28,14
82.—Capital Account of other Works outside the Revenue Account.	27,37,93	6,75,44	34,13,37
82B.—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account.	4,92,48	54,51	5,46,99
83.—Payments of Commuted Value of Pensions ..	21,11	5,94	27,05
85A.—Capital Outlay on State Schemes of Government Trading.	-2,58,88	1,09,65	-1,49,23
Total ..	1,68,73,01	22,29,24	1,91,02,25*

65.—Payment of compensation to Landholders, etc., on the abolition of the Zamindari System.—The expenditure represents compensation paid to the landholders, etc., on the abolition of the Zamindari System under the Estates Acquisition Act.

65A.—Capital Outlay on Forests.—The expenditure represents the cost of construction of buildings of the Forest Department damaged by the earthquake of 1934.

*The above figures do not include the capital expenditure transferrable from Bihar as a result of the Bihar and West Bengal (Transfer of Territories) Act. See also paragraph 4 in Part B of the Accounts.

68.—Construction of Irrigation, etc., Works (Commercial).—This represents the outlay on irrigation projects detailed in Account No. 7 on page 113.

68A.—Construction of Irrigation, etc., Works (non-Commercial).—This represents the expenditure on flood-protection works in West Bengal.

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

72.—Capital Outlay on Industrial Development.—The cost of productive development schemes for the development of industries has been taken to this head. The main schemes are (1) Opening of Industrial centres relating to Cottage Industries, (2) Industrial Estates, (3) Organisation of Silk Reelers' Co-operatives, (4) Development of Salt Production, (5) Exploitation of Coastal and Estuarine Fisheries and Provision of fishing fleet, (6) Investment in the shares of commercial concerns, (7) Acquisition of land for Telephone Cable Factory at Mihijam and (8) Acquisition of premises for a Training-cum-production centre for refugees.

80A.—Capital Outlay on Multipurpose River Schemes.—The expenditure represents the outlay on Mayurakshi Reservoir Project, Kangsabati Reservoir Project and West Bengal Government's share of contributions to the Damodar Valley Corporation.

81.—Capital Account of Civil Works outside the Revenue Account.—Expenditure on the original construction of buildings and roads costing more than Rs. 20,000 and on the development of State Roads have been recorded under this head.

81A.—Capital Outlay on Electricity Schemes.—The expenditure represents the outlay in connection with electrification of semi-rural areas.

82. Capital Account of other works outside the Revenue Account.—The outlays on (1) Kanchrapara Area Development Scheme, (2) Re-housing of Bustee-dwellers, (3) Scheme for building of residential flats, (4) Scheme for housing and colonisation of displaced persons, (5) Development and Administration of Industries at Durgapur, (6) Tollygunge Land Development Scheme, (7) Community Development Projects and National Extension Service, (8) Greater Calcutta Milk Supply Scheme, (9) Improvement and establishment of T.B. Hospitals, (10) Development of Digha, (11) Salt Lake Reclamation Scheme, (12) Subsidised Industrial Housing Scheme and (13) Rural Health Centres, are recorded under this head.

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

83.—Payments of Commuted Value of Pensions.—Charges on account of payment of commuted value of pensions are recorded under this head.

85A.—Capital Outlay on State Schemes of Government Trading.—The expenditure represents the transactions in connection with the State Trading Schemes.

Financial Results of Irrigation Works and Multipurpose River Schemes for the year 1959-60.

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

Name of Projects.	Direct Capital Outlay.			Revenue receipts during 1959-60.			Net Revenue excluding interest.			Net profit or loss after meeting interest.			
	During 1959-60.*	To end of 1959-60.	Total Revenue Receipts.	Direct Revenue (Public Works receipts).	Portion of Land Revenue due to Works.	*Direct working expenses during 1959-60.	Surplus of revenue over expenditure (+) or of expenditure over revenue(-).	Rate per cent. on capital outlay to end of the year 1959-60.	*Interest on Capital.	Surplus of revenue over expenditure (+) or of expenditure over revenue(-).	Rate per cent. on Capital outlay to end of the year 1959-60.	1959-60.	12
A.—Irrigation Works—													
Unproductive—													
Midnapore Canal	83,07	..	2,98	..	2,98	5,51	-2,53	3-0	3,53	-6,06	7-2	
Bakrewar Irrigation Scheme	7,01	..	25	..	25	35	-10	1-4	30	40	5-7	
Damodar Canal	1,84	..	3,10	..	3,10	6,63	-3,53	2-7	5,51	-9,04	6-9	
B.—Navigation, Embankment and Drainage Works—													
Productive—													
Sonapur-Arapanch Drainage Scheme.	6,23	1,79,08	28	..	..	28	5,13	-4,55	2-7	7,46	-12,33	6-9
Unproductive—													
Haji Tidal Canal	25,51	39	..	..	39	73	-34	1-3	1,08	-1,42	5-5	
Calcutta and Eastern Canals	21,82	2,80	..	..	2,80	5,24	-2,44	11-1	93	-3,37	15-4	
Sundarbans Steamer Route	7,58	47	..	..	47	34	+13	1-7	32	-19	2-4	
Dredging, "Bidyadbari"	(a) 7,96	..	..	..	..	..	..	..	34	-34	4-2	
Dredger—Burdwan	13,63	..	..	..	..	48	-48	3-5	58	-1,06	7-8	
Karatwa Talms Irrigation Scheme.	7,44	14,02	..	..	..	..	..	..	..	44	-44	3-1
Construction of Irrigation Bunglow at Jalpaiguri near Jalpaiguri.	..	31	..	..	..	..	..	..	..	1	-1	4-2

[In thousands of Rupees.]

Further Development of River Research Institute.	2.16	7.88	..	..	..	..	..	..	..	₹	-28	3.6
Amta Basin Drainage Scheme	5.70	14.33	..	..	..	..	..	..	..	₹	-49	3.4
Remodelling of Calcutta Drainage Outfall from Pantala to Kulti.	14.76	14.76	..	..	..	..	..	..	..	₹	-31	2.1
C.—Multipurpose River Schemes—												
Mayurakshi Reservoir Project	27.72	15,17.65	10.86	..	10.86	28.86	-18.00	1.1	63.91	₹	-81.91	5.4
Kangsabati Reservoir Project	1,31.22	3,34.33	..	..	..	..	..	..	11.42	₹	-11.42	3.4
Total	..	1,97.16	23,79.36	21.13	..	21.13	63.27	-32.14	1.3	96.93	-1,20.07	5.4

(a) Excludes 3.00 met from Contribution.

*Met from Consolidated Fund.

The small increase in the percentage of loss from 5.2 per cent. in the previous year to 5.4 per cent. in the year under review is due to excess revenue expenditure in the Mayurakshi Project for the year 1959-60.

There are five irrigation schemes in the State which have been declared as commercial undertakings. The total outstanding revenue to end of the year under report on account of water-rates is Rs. 32,98,674. The year-wise break-up of the outstandings is given in the Appendix I at the end of the compilation.

The outstanding shown against the Mayurakshi Reservoir Project relate only to areas for which regular assessment of water-rates had been made. Besides this, a large area of land of about 4,38,092 acres have been brought under compulsory irrigation under the Bengal Development Act during the years 1954-55 to 1959-60 for which neither complete assessment nor any realisation of water-rates has been made.

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

With effect from the 17th August, 1954, the Government of India have fixed 4½ per cent. as the productivity test rate in regard to all projects financed by the Central Government or such of the State Works for the execution of which loans may be asked for from the Centre. The productivity test involves certain pro forma adjustments which do not appear in the regular Government accounts. If a work classified as "productive" fails to yield the prescribed return for three successive years' it is transferred to the "unproductive" class. Similarly, if a work, classified as "unproductive" succeeds in yielding for three successive years the prescribed return, it is transferred to the "productive" class.

There was no productive work in the State up to the end of 1953-54. From the year 1954-55 the following schemes have been classified as productive:

- (i) Sonarpur-Arapanch-Matla Scheme, Part I;
- (ii) Sonarpur-Arapanch-Matla Scheme, Part II;
- (iii) Bagjola-Ghuni-Jatragachi Scheme.

All the above 3 schemes are being shown for the present in the accounts as 'Sonarpur-Arapanch Drainage Scheme' as the revenue receipts of all the schemes have been booked thereunder. The question of splitting up the revenue receipts is under consideration of the State Government. Separate Administrative Accounts of the three schemes will be maintained after the revenue receipts booked together are split up.

Damodar Valley Project

8. EXPENDITURE ON IMPORTANT CAPITAL PROJECTS UNDER CONSTRUCTION: The Damodar Valley Project, which is a Multipurpose River Scheme, was undertaken by the Damodar Valley Corporation set up in July 1948 under the Damodar Valley Corporation Act, 1948. The Project is being financed jointly by the Central Government and the Governments of West Bengal and Bihar. The contribution to the end of 1959-60 paid by the Government of West Bengal was Rs. 75,00,43.

Mayurakshi Reservoir Project

The Mayurakshi Reservoir Project, which was classified under the major head "68.—Construction of Irrigation, etc., Works", since its commencement in 1945-46 had been reclassified as a Multipurpose River Valley Scheme under the major head "80A" with effect from the year 1949-50. The expenditure on the scheme to the end of 1959-60 amounted to Rs. 15,17,65.

Kangsabati Reservoir Project

The Kangsabati Reservoir Project had been classified under the major head "80A—Capital Outlay on Multipurpose River Schemes" with effect from 1956-57. The expenditure on the schemes to the end of 1959-60 amounted to Rs. 3,34,33.

The total expenditure on (i) Sonarpur-Arapanch-Matla Scheme, Part I, (ii) Sonarpur-Arapanch-Matla Scheme, Part II, and (iii) Bagjola-Ghuni-Jatragachi Scheme, during 1959-60 amounted to (i) 73, (ii) 3,59 and (iii) 1,91 respectively. The total expenditure on "Karatowa-Talma Irrigation Scheme", "Further Development of River Research Institute", "Amta Basin Drainage Scheme", "Damodar Canal Works (Reconstruction of Kharia Aqueduct)", "Remodelling of Calcutta Corporation Outfall System from Pantola to Kultī" during 1959-60 amounted to 7,44; 2,16; 5,79; 1,84 and 14,76 respectively.

The expenditure on flood protection works in West Bengal had been classified under the major head "68.A.—Construction of Irrigation, Navigation, Embankment and Drainage Works—Non-Commercial" with effect from 1957-58. The expenditure on the schemes during 1959-60 amounted to 42,81.

Commitments

9. The Appendix II at the end of this compilation gives a statement showing the extent to which the Government of West Bengal was committed at the end of 1959-60 in respect of schemes debitable to revenue and capital and estimated to cost Rs. 1 lakh or more. It would appear therefrom that the Government stands committed at the end of 1959-60 to the extent of Rs. 284.82 lakhs in respect of schemes debitable to revenue account and to the extent of Rs. 237.52 lakhs in respect of those debitable outside the revenue account. These figures do not include commitments in respect of works for which estimates have not been sanctioned or the estimates have already been exceeded.

Debt position—General statement

10. The Legislature of the State has not laid down any limit under the provisions of Article 293 of the Constitution on the borrowings of the State. The following statement set forth the debt position of the Government of West Bengal as on 1st April 1959 and 31st March 1960.

Nature of Debt.	Amount of Debt.		
	On 1st April, 1959.	On 31st March, 1960.	Difference (+) or (-)
1	2	3	4
Permanent Debt	27,13,36	34,85,61	+ 7,72,25
Floating Debt .. .. .	..	..	..
Loans from the Central Government	2,17,42,57	2,36,12,03	+ 18,69,46
Other Loans	1,29,37	1,99,08	+ 69,71
Unfunded Debt	8,42,66	9,25,79	+ 83,13
Gross Total—Debt	2,54,27,96	2,82,22,51	+ 27,94,55
Deduct—Outstanding Loans and Advances made by the State Government.	(a) — 55,75,16	— 60,38,79	— 4,63,62
Net Debt	(a) 1,98,52,60	(b) 2,21,83,73	+ 23,30,93

(a) Differs from the previous years closing balance by + 2 due to correction since made in the reparation balance.

(b) The above figures do not include the debt transferrable from Bihar as a result of the Bihar and West Bengal (Transfer of Territories) Act. See also paragraph 4 in Part B of the Accounts.

It will be seen from the above statement that the net liability of the State Government on account of debt increased from 1,98,52,80 to 2,21,83,73 at the end of the year under report. The following table would show the public debt position of the State Government as compared with the revenues :

Year of account.				Total Revenues.	Total Debt.	Percentage of Debt to Revenue.
1957-58	..	..	..	68,28,16	1,68,57,10	246.9
1958-59	..	..	..	60,38,70	1,98,52,82	246.9
1959-60	..	..	..	91,63,62	2,72,96,72	297.9 (c)

The details of debts are given below :

(i) **Permanent Debt:** Long-term loans raised from the open market to finance certain projects involving capital expenditure have been shown under this category. A loan of 7,69,69 was raised at a discount of half per cent. during the year redeemable at par in 1971 at 4 per cent. Full particulars of the outstanding loans will be found in paragraph 10 of Part B of the Report on pages 128-130.

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

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

Sinking Fund.—In addition to the annual contributions to the respective Depreciation Funds, an annual contribution is to be made to the Sinking Fund for amortisation of the loans at such rates as the Government may decide from time to time to be necessary. During the year under report a sum of 45,03 was adjusted to the Depreciation Fund, 1,63,01 to the Sinking Fund and 10,84 was received as interest on the investments made in the previous year. The total accumulation at the end of the year thus came to 8,27,89 out of which a sum of 2,94,03 stood invested in the securities of the West Bengal Government. The details of the adjustments during the year are given below :

Amount adjusted during the year—

Depreciation Fund for 3½ per cent. West Bengal Loan, 1962	..	3,01
Depreciation Fund for 4 per cent. West Bengal Loan, 1963	..	6,14
Depreciation Fund for 4 per cent. West Bengal Loan, 1964	..	3,43
Depreciation Fund for 4 per cent. West Bengal Loan, 1967	..	12,85
Depreciation Fund for 4 per cent. West Bengal Loan, 1968	..	11,94
Depreciation Fund for 4½ per cent. West Bengal Loan, 1970	..	7,66
		Total
	..	45,03

(c) The increase in percentage in 1959-60 is due to the percentage being worked out on Public Debt portion only unlike the percentage in earlier years which were worked out on net debt.

Sinking Fund for 3½ per cent. West Bengal Loan, 1962	..	..	12,29
Sinking Fund for 4 per cent. West Bengal Loan, 1963	..	..	27,97
Sinking Fund for 4 per cent. West Bengal Loan, 1964	..	..	11,79
Sinking Fund for 4 per cent. West Bengal Loan, 1967	..	..	44,05
Sinking Fund for 4 per cent. West Bengal Loan, 1968	..	..	41,08
Sinking Fund for 4½ per cent. West Bengal Loan, 1970	..	..	25,83
Total	..	..	<u>1,63,01</u>

Amount invested during the year—

(ii) **Loans from the Central Government:** This includes 1,95,04 on account of the West Bengal Government's share of the total loan outstanding against the Government of Undivided Bengal at the time of Partition. Government of West Bengal did not consider any amortisation arrangement necessary for repayment of loans taken from the Central Government as they did not like to disturb their Revenue Budget by including provisions for repayment of loans or for non-obligatory sinking funds. A statement of the pre-Partition and post-Partition loans taken by the State Government is given in paragraph 11 of Part B of the Report at pages 130-134 and also in Appendix IV at the end of the compilation.

(iii) **Other Loans:** Loans taken from other sources have been exhibited under this item. Loans amounting to 79,71 were obtained on this account during the year under Report. The balance of the loans on this account has been detailed in paragraph 12 of Part B of the Report.

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

(v) **Loans and Advances by State Government:** This comprises loans and advances granted to local bodies, cultivators, Government servants and displaced persons, etc., which are ultimately recoverable from them. A detailed account of the transactions of these loans and advances is given in Statement No. 5 of Part B.—Accounts and the Balances have been reviewed in paragraphs 13 et seq. of Part B—Report. The interest received by the State Government on this account amounted to 33,48.

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

Contribution to Sinking Fund	..	..	..	..	2,08,04
Interest on Permanent Debt	..	..	..	..	1,22,81
Management of Debt	..	..	..	..	54
Expenditure connected with the issue of new loans	..	..	..	..	1
Interest on other loans	..	..	..	..	5,56
Interest on loans taken from the Central Government	..	..	..	..	6,19,02
Interest on State Provident Fund Balances	..	..	..	..	32,65
Total	..	..	..	..	<u>9,88,63</u>
<i>Deduct—Interest realised by Government on State Loans and Advances</i>	..	..	..	..	<u>33,48</u>
<i>Deduct—Interest realised on investment of Cash balance</i>	..	..	..	..	55,25
<i>Deduct—Interest on Capital advanced to the D.V.C.</i>	..	..	..	..	3,28,82
Net Charge	..	..	..	..	<u>5,71,08</u>

This works out to 6.2 per cent. of the revenues of the State during the year.

Guarantees given by the Government of West Bengal in respect of Loans raised by local bodies, etc.

11. The Legislature of the State has not yet laid down any limit under the provision of Article 293 of the Constitution on the powers of the State Governments to give guarantees. The statement given below indicates guarantees given by the Government of West Bengal and outstanding on the 31st March 1960:

Name of the public or other body for which the guarantee is given.	Statutory authority, if any, for the giving of the guarantee.	Form and extent of guarantee.	Maximum amount guaranteed.	Sums guaranteed outstanding on the 31st March 1960.	Remarks.
1	2	3	4	5	6
1. West Bengal Provincial Co-operative Bank Ltd.	Permissible under section 17(4)(c) of the Reserve Bank of India Act.	Rs. 2.50 crores bearing interest at 2 per cent. repayable within one year ending on 30th June 1960.	1,64,00	85,00	The guarantee was in force up to 30th June 1960.
2. The Commissioners for the New Howrah Bridge.	In exercise of the powers conferred by section 6(2) of the Howrah Bridge Act, 1928.	(i) 3½ per cent. 30-Year Loan of Rs. 150 lakhs floated on 20th August 1936.	1,50,00	72,36	Carries option of repayment at any time after 19th August 1956 on giving six months' previous notice.
		(ii) 3½ per cent. 29-Year Loan of Rs. 150 lakhs floated on 20th August 1937.	1,50,00	94,77	Ditto.
3. West Bengal Financial Corporation.	In terms of section 7 of the State Financial Corporation Act, 1951.	(i) 4½ per cent. Ten-Year Bonds of the face value of Rs. 50 lakhs raised during 1958-59.	50,00	50,00	Interest up to 31st March 1960 paid.
		(ii) 4½ per cent. Twelve-Year Bonds of the face value of Rs. 50 lakhs raised during the year 1959-60.	50,00	50,00	Ditto.

BALANCE.

12. (i) The following statement shows the "Ways and Means" position of the Government of West Bengal, month by month, during 1959-60 :

Month.	Opening Cash Balance.		Total.	Receipts.	Disbursements.	Closing Cash Balance.		Total.
	In Treasuries.	In Bank.*				In Treasuries.	In Bank.*	
1	2	3	4	5	6	7	8	9
1959—								
April	12,33	75,50	87,83	34,16,42	30,27,81	25,91	4,50,53	4,76,44
May	25,91	4,50,53	4,76,44	13,51,30	13,50,03	29,78	4,47,93	4,77,71
June	29,78	4,47,93	4,77,71	22,64,04	22,62,12	49,80	4,29,83	4,79,63
July	49,80	4,29,83	4,79,63	32,68,92	31,61,05	42,24	5,45,26	5,87,50
August	42,24	5,45,26	5,87,50	34,80,25	34,99,88	50,97	5,16,90	5,67,87
September	50,97	5,16,90	5,67,87	26,29,70	27,62,03	59,43	3,76,11	4,35,54
October	59,43	3,76,11	4,35,54	33,54,37	33,69,99	50,51	3,69,41	4,19,92
November	50,51	3,69,41	4,19,92	36,03,81	36,10,14	51,75	3,61,84	4,13,59
December	51,75	3,61,84	4,13,59	35,88,65	37,48,23	50,83	2,03,18	2,54,01
1960—								
January	50,83	2,03,18	2,54,01	31,23,12	32,10,44	45,04	1,21,65	1,66,69
February	45,04	1,21,65	1,66,69	65,62,76	51,06,25	26,35	15,96,85	16,23,20
March	26,35	15,96,85	16,23,20	72,61,60	86,55,78	-23,56	2,52,58	2,29,02

*The figures in columns 3 and 8 represent the balance according to Government Accounts and not the balance as reported by the Bank on the last day of the month.

Under an agreement with the Reserve Bank of India, the Government of West Bengal have to maintain a minimum balance of Rs. 12 lakhs at the Bank. The Bank informs the Government by telegram of their daily balances with the Bank at the close of each working day. If this balance falls on weekly settling days below the agreed minimum, the deficiency is made good either by taking a "Ways and Means" advance from the Reserve Bank or by selling treasury bills to the public. No treasury bills were issued and ways and means advance taken during the year.

(ii) In addition to the closing Cash Balance of 2,29,02 shown in sub-paragraph (i) above, the resources of the State Government included certain investments in the shape of easily realisable securities. A part of these investments was in respect of funds the balances of which have been kept for specific purposes, while the remainder of the investments is accounted for under the Suspense Head "Cash Balance Investment Account".

In addition to the balance of investment of 16,26,06 in the preceding year, short-term investments amounting to 92,42,08 were made during the year in the Union Government Treasury Bills and securities out of which 85,35,46 was discharged, thus leaving a balance of 23,32,68. The interest of 55,25 realised on this investment was credited to the revenue head "XX.—Interest". The total investments (valued at purchase rates) at the beginning and close of the year were as follows:

	1st April 1959.	31st March 1960.
(1) Cash Balance Investment Account (<i>vide</i> paragraph 117 of Part B—Report).	16,26,06	23,32,68
(2) Earmarked Investments [as shown in sub-paragraph (iii) below].	3,15,02	3,33,83
Total ..	19,41,08	26,66,51

The balance of Government at the beginning and at the close of the year, therefore, stood as follows:—

	1st April 1959.	31st March 1960.
Cash [<i>vide</i> sub-paragraph (i)]	87,83	2,29,02
Investments	19,41,08	26,66,51
Total ..	20,28,91	28,95,53

The increase of 8,66,62 in the balance is explained below:—

	Increase.	Decrease.
(1) Net debt outstanding (<i>vide</i> paragraph 10 <i>ante</i>) ..	23,30,93	..
(2) Revenue surplus	5,76,00	..
(3) Capital expenditure outside the Revenue Account ..	..	22,29,24
(4) Contingency Fund .. . . .	..	17
(5) Difference of receipts and disbursements under Deposit and Remittance Heads (Other than Unfunded Debt) and Investments.	1,89,10	..
Total ..	30,96,03	22,29,41
Net increase ..	8,66,62	..

(iii) The following statement shows in detail the earmarked balances (in cash and investments) held by Government in respect of various accounts at the beginning and at the close of the year under review. It will be seen therefrom that there was an increase of 2,69,93 during the year in the total balance:

Name of Reserve Fund or Deposit Account.	Balance on 1st April 1959.			Balance on 31st March 1960.		
	Cash.	Invest- ment.	Total.	Cash.	Invest- ment.	Total.
1	2	3	4	5	6	7
(1) Depreciation Reserve Fund of Government Bus Services.	88,87	..	88,87	95,27	..	95,27
(2) Reserve Fund—Transport.	1,06	..	1,06	1,75	..	1,75
(3) Depreciation Reserve Fund—Electricity.	5,73	..	5,73	5,73	..	5,73
(4) Sinking Fund ..	3,33,79	2,75,22	6,09,01	5,33,86	2,94,03	8,27,89
(5) West Bengal Famine Insurance Fund.	12	18,88	19,00	65	18,88	19,53
(6) General Reserve Fund for Cooch Behar.	66,43	20,92	87,35	93,74	20,92	1,14,66
(7) Depreciation Reserve Fund—Government Presses.	12,31	..	12,31	12,70	..	12,70
(8) Reserve Fund for protection of Sugar Industry.	1	..	1	..	..	..
(9) Fund for promotion of education amongst educationally backward classes.	..	..	..	..	..	..
(10) Subventions from the Central Road Fund.	16,30	..	16,30	19,38	..	19,38
(11) Deposit Account of the grant made by the Indian Central Jute Committee.	18	..	18	18	..	18
(12) Deposit Account of the grant made by the Indian Council of Agricultural Research.	5,40	..	5,40	8,76	..	8,76
(13) Deposit Account of the grant from the Indian Central Sugarcane Committee.	1,25	..	1,25	1,31	..	1,31
(14) Deposit Account of the grant from the Central Government for the Food Production Drive, etc.	62,32	..	62,32	62,32	..	62,32
(15) Deposit Account of the grant made by the Central Oil Seeds Committee.	1,08	..	1,08	1,21	..	1,21
(16) Deposit Account of the grant made by the Central Tea Board.	1,94	..	1,94	1,94	..	1,94

Name of Reserve Fund or Deposit Account.	Balance on 1st April 1959.			Balance on 31st March 1960.		
	Cash.	Invest- ment.	Total.	Cash.	Invest- ment.	Total.
1	2	3	4	5	6	7
(17) Deposit Account of the grant made by the Indian Council of Scientific and Industrial Research.	16	..	16	16	..	16
(18) Deposit Account of the grant made by the Indian Central Arecanut Committee.	38	..	38	38	..	36
(19) Deposit Account of the grant made by the Indian Central Cocomnut Committee.	58	..	58	71	..	71
(20) Deposit Account of Local Development Works Grant Fund.	1,65	..	1,65	2,01	..	2,01
(21) Deposit Account of the grant from the Indian Central Tobacco Committee.	17	..	17	24	..	24
(22) Deposit Account of grants made by the Khadi and Village Industries Commission.	10,66	..	10,66	10,50	..	10,50
(23) Deposit on account of grants from the Ministry of Rehabilitation to Educational Institution.	3,62	..	3,62	3,33	..	3,33
(24) Deposit Account of the grant made by the Indian Central Silk Board for Cocoon Market.	..	..	..	3	..	3
(25) Deposit Account of the grant made by National Co-operative Development and Warehousing Board.	..	..	..	8,66	..	8,66
(26) Deposit Account of lump sum allotment received from Government of India out of the Workmen's Benefit Fund for award of prizes to selected workmen.	..	..	..	33	..	33
Total	6,14,01	3,15,02	9,29,03	8,65,13	3,33,83	11,98,96

The nature of increase of these balances and certificate regarding these balances have been explained in paragraphs 37 to 49 and 83 to 98 of Part B of the Account. Excluding these earmarked balances the free balances of the State at the beginning and at the close of the year under report were as follows.

	1st April, 1959.	31st March, 1960.
Cash	-5,26,18	-6,36,11
Investment	16,26,06	23,32,68
Total ..	10,99,88	16,96,57

Summary of General Financial Position

13. The actual revenue receipts and expenditure during the year exceeded the budget estimates by 12,59,13 and 3,20,52 respectively the variation being 15.9 per cent. and 3.5 per cent. respectively of the original forecasts. As a result there was a revenue surplus of 5,76,00 against the estimated deficit of 3,62,61. The transactions under Capital, Debt, Deposit and Remittance heads and under Contingency Fund accounted for a depletion of the cash balance to the extent of 4,34,81. The balance under investments also recorded a rise from 19,41,08 to 26,66,51. The net effect of all these variations was that the cash balance (excluding investment) increased from 87,83 to 2,29,02. Compared to the budget estimate, the cash position recorded a fall of 46,86. The net liability of the State Government on account of debt went up to 2,21,83,73 as against 1,98,52,80 in the previous year. The increase is mainly due to long term open market loans for financing Development Schemes (7,69,69), loans from the Central Government on account of (a) Damodar Valley Project (3,44,00), (b) Rehabilitation of displaced persons (3,22,49), (c) Grow More Food Scheme (1,77,69), (d) Development Schemes (2,33,40), (e) National Water Supply and Sanitation Scheme (1,60,00), (f) Cottage and Small Scale Industries (1,47,81), (g) Small Savings Scheme (6,44,00) and (h) Low Income Group Housing Scheme (82,52). Loans amounting to 4,23,09 were repaid to the Government of India during the year and loans and advances totalling 7,57,57 were granted by the State Government to various local bodies, cultivators, Government servants and displaced persons during the year under review.

The net liability of the State on account of Debt, etc., at the close of the year stood at 2,21,29,62 as detailed below :

	Assets.		Liabilities.	
	As on 1st April, 1959.	As on 31st March, 1960.	As on 1st April, 1959.	As on 31st March, 1960.
Loans and Advances by the State Govern- ment.	55,75,14	60,38,77	Public Debt ..	2,45,85,30
			Contingency Fund	5,00,00
			Unfunded Debt	8,42,66
Balance—			Deposits and Advances	25,10,35
Investments ..	19,41,08	26,66,51	Remittances ..	-3,57,37
Cash ..	87,83	2,29,02		-4,42,21
			Total	2,80,80,94
	Total	76,04,05		3,10,63,92

Net Liability—2,04,76,89. 2,21,29,62

The net liability on 31st March, 1959 was 2,04,76,89. There has thus been an increase of 16,52,73 in the net liability of the State in the year under report.

In addition to the liabilities mentioned above Government were also committed to an expenditure of 5,22,34 in future years in respect of certain sanctioned schemes each costing Rs. 1 lakh or more debitible to Revenue and Capital. Further more, Government have also given guarantee to the extent of Rs. 564 lakhs being the amount borrowed by some Local Bodies, etc., in the State and an amount of Rs. 352.13 lakhs was outstanding on the 31st March on this account.

Against these liabilities and commitments the State Government incurred up to March, 1960 a total expenditure of Capital nature of Rs. 1,92,70.06 lakhs (including Rs. 73.71 lakhs invested in shares of commercial concerns and Rs. 45.63 lakhs on Irrigation works met from Revenue). This also includes expenditure on certain lands, buildings and communications each costing above rupees twenty thousand which have been capitalised with effect from 1956-57. The present value of the assets, thus created, is not known. In the absence of any running account, the physical assets which were created out of the State revenues have necessarily to be omitted from the review. Government also have some stocks of foodgrains purchased in connection with grain purchase scheme the value of which cannot be ascertained.

The details of the investments of 73.71 are given in Appendix III.

A.—GENERAL FINANCE ACCOUNTS

Part II.—Accounts

No. 1.—STATEMENT SHOWING THE PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE FOR THE YEAR, 1959-60.

Heads.	Amount in thousands of rupees.	Percentage of total Revenue.	Percentage of total ex- penditure.
(1)	(2)	(3)	(4)
<i>Revenue.</i>			
A.—Principal Heads of Revenue—			
II—Union Excise Duties	6,00,88	6.56	7.00
IV—Taxes on Income other than Corporation Tax and Estate Duty.	8,73,33	9.54	10.18
V—Estate Duty	40,56	0.44	0.47
VB—Taxes on Railway Fares	82,47	0.90	0.96
VII—Land Revenue	5,03,92	5.50	5.87
VIII—State Excise Duties	6,02,20	6.57	7.01
IX—Stamps	3,69,88	4.03	4.30
X—Forest	1,58,86	1.73	1.84
XI—Registration	67,74	0.74	0.79
XII—Taxes on Vehicles	2,06,33	2.25	2.40
XIIA—Sales Tax	17,11,48	18.68	19.93
XIII—Other Taxes and Duties	9,16,87	10.00	10.67
Total—Principal Heads of Revenue	61,34,52	66.94	71.42
C.—Irrigation (Net Receipts)	-7,30	-0.08	-0.09
E.—Debt Services	1,13,50	1.24	1.32
F.—Civil Administration	11,13,91	12.15	12.97
H.—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.	67,80	0.74	0.79
I.—Electricity Schemes	-9	0.00	0.00
J.—Miscellaneous	10,21,51	11.15	11.90
L.—Contributions and Miscellaneous Adjustments between Central and State Governments.	5,84,24	6.38	6.81
M.—Extraordinary Items	1,35,53	1.48	1.58
Grand Total—Revenue Receipts	91,63,62	100.00	106.70

No. 1.—STATEMENT SHOWING THE PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE FOR THE YEAR, 1959-60—*concl'd.*

Heads.	Amount in thousands of rupees.	Percentage of total Revenue.	Percentage of total expenditure.
(1)	(2)	(3)	(4)
<i>Expenditure.</i>			
A—Direct Demands on the Revenue—			
4—Taxes on Income other than Corporation Tax and Estate Duty.	5,86	0·06	0·07
7—Land Revenue	4,30,55	4·70	5·01
8—State Excise Duties	44,71	0·49	0·52
9—Stamps	9,04	0·10	0·10
10—Forest	1,08,15	1·16	1·26
11—Registration	24,94	0·27	0·30
12—Taxes on vehicles	4,50	0·05	0·05
12A—Sales Tax	24,02	0·26	0·28
13—Other Taxes and Duties	11,82	0·13	0·14
Total—Direct Demands on the Revenue	6,63,59	7·24	7·73
,			
C—Irrigation	1,13,00	1·23	1·31
E—Debt Services	5,57,20	6·08	6·49
F—Civil Administration	47,73,85	52·10	55·59
H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.	5,02,45	5·48	5·85
J—Miscellaneous	15,61,24	17·04	18·18
M—Extraordinary Items	4,16,29	4·55	4·85
Grand Total—Expenditure on Revenue Account	85,87,62	93·72	100·00

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

Receipts.	Actuals for 1959-60,	Disbursements.	Actuals for 1959-60.
(1)	(2)	(3)	(4)
<i>Part I—Consolidated Fund.</i>			
Revenue.	Rs.	Expenditure.	Rs.
Ordinary revenue receipts ..	84,45,71,020	Revenue expenditure ..	85,87,62,616
Grants-in-aid from Central Government	5,82,38,547		
Extraordinary receipts ..	1,85,52,636		
(A) Total—Revenue receipts ..	91,63,62,212	(A) Total—Expenditure on Revenue Account.	85,87,62,616
		Capital expenditure outside the Revenue Account.	22,29,28,400
Public Debt incurred ..	81,44,51,079	Public Debt discharged ..	4,33,08,975
Loans and Advances by State Governments.	2,93,95,396	Loans and Advances by State Governments.	7,57,56,736
Total—Consolidated Fund ..	1,26,02,08,687	Total—Consolidated Fund ..	1,10,07,52,121
<i>Part II—Contingency Fund.</i>			
Contingency Fund ..	....	Contingency Fund ..	17,466
Total—Contingency Fund ..	....	Total—Contingency Fund ..	17,466
<i>Part III—Public Account.</i>			
Unfunded Debt incurred ..	1,98,49,438	Unfunded Debt discharged ..	1,10,35,905
Deposits and Advances ..	1,87,15,72,008	Deposits and Advances ..	1,91,67,20,406
Remittances ..	59,10,88,699	Remittances ..	59,95,28,085
Total—Public Account ..	2,48,19,60,140	Total—Public Account ..	2,52,72,79,396
Total—Receipts ..	8,74,21,68,827	Total—Disbursements ..	8,72,80,48,683
(B) Opening Cash Balance ..	87,82,639	(B) Closing Cash Balance ..	2,29,02,483
Grand Total ..	3,75,09,51,466	Grand Total ..	3,75,09,51,466
Rs.			
(A) Revenue Surplus during the year ..	..	..	5,75,99,602
(B) Increase of Cash Balance during the year ..	..	..	1,41,19,846

The cash balance of the State is not maintained separately for consolidated Fund, Contingency Fund and Public Account. There is one consolidated balance for all these three (See also paragraph 12 of the Report).

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

Heads of Revenue.	Actuals for 1959-60.	Actuals for 1959-60.									
		Heads of Expenditure.		Charged.		Voted.		Total.		Grand Total	
		1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
A—Principal Revenue—											
11—Union Excise Duties ..	6,00,88,000	..	..	..	..	..	..	..	..	..	..
IV—Taxes on Income other than Corporation Tax.	8,73,83,286	..	..	..	..	5,85,664	..	..	5,85,664	..	5,85,664
V—Estate Duty ..	40,56,000	..	..	..	..	..	..	..	..	..	..
VB—Taxes on Railway Fares.	82,47,000	..	..	..	..	..	..	..	..	..	..
VII—Land Revenue ..	5,08,92,218	7	Land Revenue ..	136	..	4,80,55,450	..	..	4,80,55,450	..	4,80,55,586
VIII—State Excise Duties ..	6,02,20,470	8	State Excise Duties ..	..	..	44,71,411	..	..	44,71,411	..	44,71,411
IX—Stamps ..	3,69,88,676	9	Stamps ..	..	..	9,03,566	..	..	9,03,566	..	9,03,566
X—Forest ..	1,55,85,825	10	Forest ..	..	..	1,08,14,968	..	..	1,08,14,968	..	1,08,14,968
XI—Registration ..	67,73,917	11	Registration ..	..	..	24,93,762	..	..	24,93,762	..	24,93,762
XII—Taxes on Vehicles ..	2,06,32,933	12	Taxes on Vehicles ..	4,50,000	..	..	..	..	..	..	4,50,000
XIII—Sales Tax ..	17,11,47,628	12A	Sales Tax ..	..	..	24,01,590	..	..	24,01,590	..	24,01,590
XIII—Other Taxes and Duties.	9,16,87,034	13	Other Taxes and Duties.	..	..	11,82,414	..	..	11,82,414	..	11,82,414
Total ..	61,84,52,987	Total ..	4,50,136	..	4,50,136	6,59,08,325	..	..	6,59,08,325	..	6,68,58,961

C—Irrigation, Navigation, Embankment and Drainage Works.	C—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.	..	..	..	..	..	..
XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial).	17—Interest on Irrigation Works (Commercial).	..	..	..	..	..	21,60,121
Gross Receipts	18—Other Revenue Expenditure financed from ordinary Revenue.	..	..	..	91,39,405	91,39,405	91,39,405
Direct Receipts	.....	..	..	..	..	..	..
Deduct—Working Expenses	.....	-24,41,452	..	..	..	..	..
Net Receipts ..	.....	-14,14,451	..	..	..	..	..
XVIII—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).	.....	..	..	..	..	..	..
Direct Receipts	.....	6,84,698	..	..	..	..	..
Total	Total	-7,29,755	..	21,60,121	91,39,405	..	1,12,99,526

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

Heads of Revenue.	Actuals for 1959-60.	Heads of Expenditure.	Actuals for 1959-60.										
			Charged.					Voted.					Total.	Grand Total.
			Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.		
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5	6	7	8	9	10				
E—Debt Services—													
XX—Interest ..	1,13,50,394	22—Interest on Debt and other obligations.	7,84,79,396	..	7,84,79,396	218	..	218	7,84,79,614				
		Deduct—											
		(1) Interest transferred to Commercial Department.	-84,85,572	..	-84,85,572	..	..	..	-84,85,572				
		(2) Interest on Capital advanced to the Damodar Valley Corporation.	-3,28,82,040	..	-3,28,82,040	..	..	..	-3,28,82,040				
		(3) Interest transferred to Transport Department for State Buses.	-21,95,700	..	-21,95,700	..	..	..	-21,95,700				
		Deduct—Total	-4,35,63,312	..	-4,35,63,312	..	..	..	-4,35,63,312				
		Net amount met out of ordinary revenues.	3,49,16,084	..	3,49,16,084	218	..	218	3,49,16,302				
		23—Appropriation for reduction or Avoidance of Debt.	2,08,04,000	..	2,08,04,000	..	..	..	2,08,04,000				
Total ..	1,13,50,394	Total ..	5,57,20,084	..	5,57,20,084	218	..	218	5,57,20,302				

FINANCE ACCOUNTS. GOVERNMENT OF WEST BENGAL.

F—Civil Administration—	F—Civil Administration—								
	25-General Administration	10,90,699	..	10,90,699	8,46,24,704	..	3,46,24,704	3,57,15,403	
XXI—Administration of Justice.	27-Administration of Justice.	31,52,690	..	31,52,690	92,48,070	..	92,48,070	1,24,00,769	
XXII—Jails	28-Jails	..	..	..	1,09,67,343	..	1,09,67,343	1,09,67,343	
XXIII—Police	29-Police	34,981	1,237	36,218	8,03,09,879	..	8,03,09,879	8,03,48,097	
XXIV—Ports and Pilotage	30-Ports and Pilotage	..	..	..	13,60,493	..	13,60,493	13,60,493	
XXV—Education	36-Scientific Departments	..	..	..	72,350	..	72,350	72,350	
XXVI—Education	37-Education	..	..	..	15,94,86,900	..	15,94,86,900	15,94,86,900	
XXVII—Medical	38-Medical	633	..	633	5,83,66,087	..	5,83,66,087	5,83,66,720	
XXVIII—Public Health	39-Public Health	..	..	..	1,99,06,253	..	1,99,06,253	1,99,06,253	
XXIX—Agriculture	40-Agriculture	573	..	573	4,07,20,047	..	4,07,20,047	4,07,20,620	
XXX—Animal Husbandry	41-Animal Husbandry	..	..	..	32,22,971	..	32,22,971	32,22,971	
XXXI—Co-operation	42-Co-operation	..	..	..	1,27,51,318	..	1,27,51,318	1,27,51,318	
XXXII—Industries and Supplies.	43-Industries and Supplies	8,994	..	8,994	2,17,57,155	..	2,17,57,155	2,17,66,149	
XXXVI—Miscellaneous Departments.	47-Miscellaneous Departments.	..	..	..	2,03,03,634	..	2,03,03,634	2,03,03,634	
Total	Total	42,86,670	1,237	42,89,807	47,30,96,213	..	47,30,96,213	47,73,86,020	

—Miscellaneous—	..	J—Miscellaneous—	..						
XLIV—Receipts in aid of Superannuation.	5,70,434	.....	..						..
XLV—Stationery and Printing.	12,43,282	64—Famine ..	..						..
XLVI—Miscellaneous	9,91,06,043	A—Famine Relief	..			92,37,902		5,02,35,902	5,12,35,902
		64B—Privy Purses and Allowances of Indian Rulers.	..			1,61,661		1,61,661	1,61,661
XLVI-A—Receipts from Road and Water Transport Schemes.		65—Superannuation Allowances and Pensions.	..	1,93,911	1,93,911	1,52,84,714		1,52,84,714	1,54,78,625
Gross Receipts	8,90,58,996	56—Stationery and Printing	..			76,17,503		76,17,503	76,17,503
Deduct—Working Expenses	3,78,36,999	57—Miscellaneous	..	16,91,907	16,229	17,08,136	7,19,38,670	7,19,38,670	7,36,48,806
Net Receipts ..	5,12,21,997	.....	..						..
Total	10,21,50,756	Total	..	18,85,818	16,229	19,02,047	15,42,38,350	16,42,38,450	15,61,40,497

Capital Expenditure outside Revenue Account—	Capital Expenditure outside Revenue Account—	Capital Expenditure outside Revenue Account—	Capital Expenditure outside Revenue Account—	Capital Expenditure outside Revenue Account—	Capital Expenditure outside Revenue Account—
AA65—Payment of Compensation to Land Holders, etc., on the abolition of the Zamindari System.	..	1,83,73,918	..	1,83,73,918	1,83,73,918
CC68—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial).	..	38,21,778	..	38,21,778	38,21,778
68A.—Construction of Irrigation, Navigation, Embankment and Drainage Works (Non-commercial).	..	42,81,110	..	42,81,110	42,81,110
FF71—Capital Outlay on Schemes of Agricultural Improvement and Research.	..	10,57,679	..	10,57,679	10,57,679
72—Capital Outlay on Industrial Development.	3,735	1,06,39,133	..	1,06,39,133	1,06,42,868
HH80A—Capital Outlay on Multipurpose River Schemes.	..	5,02,94,223	..	5,02,94,223	5,02,94,223
81—Capital Account of Civil Works outside the Revenue Account.	..	4,98,98,924	..	4,98,98,924	4,98,98,924
JJ82—Capital Account of other Works outside the Revenue Account.	..	6,75,43,734	..	6,75,43,734	6,75,43,734
82B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account.	..	54,50,694	..	54,50,694	54,50,694
83—Payments of Commuted value of pensions.	13,788	5,79,865	..	5,79,865	5,83,653
85A—Capital Outlay on State Schemes of Government Trading.	27,118	1,09,38,101	..	1,09,38,101	1,09,65,219
Total	44,641	22,28,79,159	..	22,28,79,159	22,29,23,800
Total—Revenue	91,63,62,212	Total Expenditure	17,466	7,36,31,963	1,00,80,71,923
					1,08,17,03,876

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

	Charged.		Voted.		Total.	Grand Total.	
	Out of Consolidated Fund.	Out of Contingency Fund.	Out of Consolidated Fund.	Out of Contingency Fund.			
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure on Revenue Account (a) ..	7,57,65,546	17,466	7,57,83,012	82,32,75,515	..	82,32,75,515	88,90,58,527
Expenditure outside the Revenue Account	44,641	..	44,641	22,28,79,159	..	22,28,79,159	22,29,23,800
Disbursements under Public Debt, Loans and Advances, etc. (b) ..	4,33,08,975	..	4,33,08,975	7,57,56,736	..	7,57,56,736	11,90,65,711
Total ..	11,91,19,162	17,466	11,91,36,628	1,12,19,11,410	..	1,12,19,11,410	1,24,10,48,038

	Charged Expenditure.			Total.	Voted Expenditure.			Total.
	Out of Consolidated Fund.	Out of Contingency Fund.	Rs.		Out of Consolidated Fund.	Out of Contingency Fund.	Rs.	
1	2	3	4	5	6	7		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
(a) Total Expenditure as in Account No. 3.	7,35,69,846	17,466	7,35,87,312	78,51,92,764	..	78,51,92,764		
Add—Working Expenses of Irrigation	..	..	..	24,41,452	..	24,41,452	
Add—Working Expenses of Road Transport Scheme.	21,95,700	..	21,95,700	3,56,41,299	..	3,56,41,299		
Total ..	7,57,65,546	17,466	7,57,83,012	82,32,75,515	..	82,32,75,515		
(b) N. Public Debt—								
Floating Debt ..	..	..	..	..	..	..
Loans from the Central Government	4,23,08,678	..	4,23,08,678	..	..	..
Other loans ..	10,00,297	..	10,00,297	..	..	..
P-Loans and Advances by the State Government—								
Loans to Local Funds, Private Parties, etc.	..	..	..	7,53,32,464	..	7,53,32,464	
Loans to Government servants ..	..	..	..	4,24,272	..	4,24,272	
Total ..	4,33,08,975	..	4,33,08,975	7,57,58,736	..	7,57,58,736		

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

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

Heads.	Actuals for 1959-60.
	Rs.
A.—PRINCIPAL HEADS OF REVENUE—	
II—Union Excise Duties	
Share of net proceeds assigned to States	6,00,88,000
Total ..	<u>6,00,88,000</u>
IV—Taxes on Income other than Coporation Tax	
Taxes on Agricultural Income	75,23,986
Miscellaneous	2,455
Share of net proceeds assigned to States	7,99,55,000
<i>Deduct—Refunds</i>	(-)1,48,155
Total ..	<u>8,73,33,286</u>
V—Estate Duty	
Share of net proceeds assigned to States	40,56,000
Total ..	<u>40,56,000</u>
V-B—Taxes on Railway Fares	
Share of net proceeds assigned to States	82,47,000
Total ..	<u>82,47,000</u>
VII—Land Revenue	
Ordinary Revenue	1,42,21,882
Sale-proceeds of waste-lands and redemption of land tax	258
Recoveries on account of Survey and Settlement charges	76
Rents, etc., of fisheries	17,817
Recovery of cost of maintenance of boundary pillars	234
Receipts from the management of Ex. Zamindari Estates	2,94,42,996
Rates and cesses on lands	19,55,652
Recoveries of over-payments	21,446
Collection of payments for services rendered	7,40,049
Miscellaneous	40,36,345
<i>Deduct—Refuuds</i>	(-)44,537
Total ..	<u>5,03,92,218</u>

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

Heads.	Actuals for 1959-60.
	Rs.
A.—PRINCIPAL HEADS OF REVENUE—<i>contd.</i>	
VIII—State Excise Duties—	
Country spirits	3,15,13,649
Country fermented liquor	57,67,626
Malt Liquors	27,94,925
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	1,13,00,183
Receipts from commercial spirits, including denatured spirits and medicated wines	38,12,737
Opium	12,86,973
Hemp and other drugs	34,84,430
Receipts from Distilleries	768
Fines, confiscations and miscellaneous	2,83,963
Recoveries of over-payments	6,926
Collection of payments for services rendered	1,53,553
<i>Deduct—Refunds</i>	(-)1,85,263
Total ..	6,02,20,470
IX—Stamps—	
A—NON-JUDICIAL	
Sale of stamps	2,58,56,583
Duty on impressing documents	3,29,117
Fines and penalties	19,064
Miscellaneous	1,66,690
<i>Deduct—Refunds</i>	(-)14,46,260
Total—Non-Judicial ..	2,49,25,194
B—JUDICIAL	
(i) Court fees—	
Court fees realised in stamps	1,13,94,268
Total ..	1,13,94,268

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

Heads.	Actuals for 1959-60.
	Rs.
A.—PRINCIPAL HEADS OF REVENUE—<i>contd.</i>	
IX—Stamps—<i>concl.</i>	
B—JUDICIAL—<i>concl.</i>	
(ii) Other Receipts—	
Sale of stamps	6,82,127
Fines and penalties	6,966
Miscellaneous	1,283
<i>Deduct—Refunds</i>	(—)21,162
Total ..	6,69,214
Total—Judicial ..	1,20,63,482
Total—Non-Judicial ..	2,49,25,194
Grand Total ..	3,69,88,676
 X—Forest—	
Timber and other produce removed from the forests by Government agency	20,60,118
Timber and other produce removed from the forests by consumer or purchasers	1,16,48,998
Drift and waif wood and confiscated forest produce	77,085
Receipt from the management of Ex. Zamindari Estates	4,963
Miscellaneous	9,37,124
Subvention from the Government of India for Development Schemes ..	11,65,000
<i>Deduct—Refunds</i>	(—)7,463
Total ..	1,58,85,825
 XI—Registration—	
Fees for registering documents	62,60,694
Fees for copies of registered documents	1,66,206
Miscellaneous	3,48,547
<i>Deduct—Refunds</i>	(—)1,530
Total ..	67,73,917

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

Heads.	Actuals for 1959-60.
	Rs.
A—PRINCIPAL HEADS OF REVENUE— <i>contd.</i>	
XII—Taxes on vehicles—	
Receipts under the Indian Motor Vehicles Act	22,57,484
Receipts under the Provincial Motor Vehicles Taxation Act ..	1,78,18,427
Other Receipts	6,05,286
<i>Deduct</i> —Refunds	(—)48,264
Total ..	<u>2,06,32,933</u>
XII-A—Sales Tax—	
Taxes under the Central Sales Tax Act	5,68,71,774
Receipts under Bengal Finance (Sales Tax) Act, 1941	9,50,33,654
Receipts under West Bengal Sales Tax Act, 1954	3,88,773
Receipts under Bengal Motor Spirit Sales Taxation Act, 1941 ..	1,81,22,528
License Fees	883
Miscellaneous	23,839
<i>Deduct</i> —Refunds	(—)12,93,823
Total ..	<u>17,11,47,628</u>
XIII—Other Taxes and Duties—	
A.—TAXES ON LUXURIES, INCLUDING TAXES ON ENTERTAINMENTS, AMUSEMENTS, BETTING AND GAMBLING—	
Entertainment Tax	1,59,62,808
Betting Tax—	
Totalsator	65,82,120
Bookmakers	3,56,594
<i>Deduct</i> —Refunds	(—)16,370
Total ..	<u>2,28,85,242</u>
B.—RECEIPTS FROM ELECTRICITY DUTIES—	
Fees under the Indian Electricity Rules, 1922, and fees for the electrical inspection of cinemas	5,59,182
Other Receipts	3,72,07,600
<i>Deduct</i> —Refunds	(—)831
Total ..	<u>3,77,65,951</u>

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

Heads.	Actuals for 1959-60.
	Rs.
A—PRINCIPAL HEADS OF REVENUE—<i>conold.</i>	
XIII—Other Taxes and Duties—<i>conold.</i>	
C.—OTHER ITEMS—	
Receipts under the Bengal Raw Jute Taxation Act, 1941 ..	75,01,092
Receipts under the West Bengal Taxes on Entry of Goods in Local Areas Act, 1955	2,39,02,234
Miscellaneous	10,043
<i>Deduct—Refunds</i>	(-)3,77,528
Total ..	<u>3,10,35,841</u>
Grand Total ..	<u>9,16,87,034</u>
 D.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	
XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—	
A.—IRRIGATION WORKS—	
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Water rates	5,84,476
Water supply of towns	36
Sales of water	5,909
Other canal produce	1,729
Navigation	2,745
Rents	5,810
Recoveries of expenditure	26
Miscellaneous	32,616
Total ..	<u>6,33,347</u>
 <i>Deduct—Working Expenses</i>	
Maintenance and Repairs	(-)6,53,659
Establishment	(-)5,69,475
Tools and Plants	(-)26,151
Total working expenses ..	<u>(-)12,49,285</u>
Net Receipts ..	<u>(-)6,15,938</u>
Total— A— Irrigation Works ..	<u>(-)6,15,938</u>

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

Heads.	Actuals for 1959-60. Rs.
C.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>contd.</i>	
XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—<i>contd.</i>	
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—	
(1) Productive Works—	
Gross Receipts—	
Direct Receipts—	
Rents	1,045
Miscellaneous	27,092
Deduct—Refund	(—)6
Total ..	<u>28,131</u>
Deduct—Working Expenses—	
Maintenance and Repairs	(—)4,87,632
Establishment	(—)22,328
Tools and Plant	(—)3,475
Total—Working Expenses ..	<u>(—)5,13,435</u>
Net Receipts ..	<u>(—)4,85,304</u>
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Other canal produce	1,222
Navigation	2,00,443
Rents ^b	5,788
Recoveries of expenditure	28
Miscellaneous	68,042
Total ..	<u>2,65,523</u>
Deduct—Working Expenses—	
Maintenance and Repairs	(—)3,67,425
Establishment	(—)2,84,362
Tools and Plants	(—)26,945
Total—Working Expenses ..	<u>(—)6,78,732</u>
Net Receipts ..	<u>(—)3,13,209</u>
Total B.—Navigation, etc. ..	<u>(—)7,98,513</u>
Grand Total ..	<u>(—)14,14,451</u>

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

Heads.	Actuals for 1959-60.
	Rs .
C.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>contd.</i>	
XVIII—Irrigation, Navigation, Embankment and Drainage Works (Non- Commercial)—	
A—IRRIGATION WORKS—	
Direct Receipts—	
Water rates	33,735
Miscellaneous	3,94,882
Total—A.—Irrigation Works	4,28,617
 B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—	
Direct Receipts—	
Navigation	26,741
Sales of water	987
Plantations	14
Other canal produce	963
Rents	16,962
Recoveries of expenditure	7,301
Miscellaneous	2,03,980
<i>Deduct</i> —Refunds	(—)869
Total B.—Navigation, Embankment and Drainage Works	2,56,079
Grand Total ..	6,84,696
 E.—DEBT SERVICES—	
XX—Interest—	
Interest on loans and advances by the State Governments	33,47,699
Interest realised on investment of Cash Balances	55,24,856
Interest on arrears of Revenue—	
(i) Land Revenue	10,95,022
(ii) Other Revenue	75,344
Interest on Irrigation Capital Outlay incurred before 1st April, 1937 ..	12,07,731
Miscellaneous	99,916
<i>Deduct</i> —Refunds	(—)174
Total ..	1,13,50,394

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

Heads.	Actuals for 1959-60.
	Rs.
F.—CIVIL ADMINISTRATION—	
XXI—Administration of Justice—	
Sale proceeds of unclaimed and escheated property	66,515
Court-foes realised in cash	23,962
General fees, fines and forfeitures	37,78,680
Pleadship and Mukhtearship examination fees	5,349
Receipts of the Official Assignee	1,18,954
Receipts of the Official Receiver, Calcutta	1,50,505
Miscellaneous fees and fines—	
(i) Record Room receipts	1,313
(ii) Other receipts	1,92,952
Miscellaneous	2,18,056
Recoveries of over-payment	2,685
Collection of payments for services rendered	10,771
<i>Deduct—Refunds</i>	(-)1,23,158
Total	44,46,584
XXII—Jails—	
Jails	2,84,850
Jail manufactures	5,09,842
Recoveries of over-payments	2,714
<i>Deduct—Refunds</i>	(-)184
Total	7,97,222
XXIII—Police—	
Police supplied to Railways	3,918
Police supplied to public departments, private companies and persons	1,07,757
Receipts and recoveries on account of Presidency Police	21,41,375
Fees, fines and forfeitures	89,840
Recoveries of over-payments	30,932
Collection of payments for services rendered	7,24,522
Miscellaneous	7,62,059
<i>Deduct—Refunds</i>	(-)17,868
Total	38,42,535

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

Heads.	Actuals for 1959-60.
	Rs.
F.—CIVIL ADMINISTRATION—<i>contd.</i>	
XXIV—Ports and Pilotage	
B.—OTHER PORTS—	
Sale proceeds of vessels and stores	16
Registration and other fees	11,095
Miscellaneous	89,051
<i>Deduct</i> —Refunds	(—)910
	99,252
Total ..	99,252
 XXVI—Education —	
A—UNIVERSITY—	
Fees, Government Arts College	10,92,735
Fees, Government Professional Colleges	1,75,858
B.—SECONDARY—	
Fees, Government Secondary Schools,	8,22,855
D —SPECIAL—	
Fees and other receipts, Government Special Schools	17,508
E.—GENERAL—	
Contributions	50,000
Subventions from the Government of India for Development Schemes	3,21,59,142
Income from endowments	19,526
Recoveries of over-payments	3,43,597
Collection of payments for services rendered	15,873
Miscellaneous	66,67,594
<i>Deduct</i> —Refunds	(—)75,784
	4,12,88,904
Total ..	4,12,88,904

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

Heads.	Actuals for 1959-60.
	Rs.
F.—CIVIL ADMINISTRATION—<i>contd.</i>	
XXVII—Medical—	
Medical School and College fees	6,73,057
Hospital receipts	17,05,890
Mental Hospital receipts	14,862
Sale of medicines	4,30,770
Contributions	2,39,287
Subventions from the Government of India for Development Schemes	14,17,000
Income from endowments	12,545
Recoveries of over-payments	24,163
Collection of payments for services rendered	3,23,644
Miscellaneous	13,81,578
Receipts on account of Provincialisation of Sadar and Subdivisional Hospital	90,881
<i>Deduct</i> —Refunds	(—)98,068
Total ..	62,15,609
XXVIII—Public Health—	
Sale-proceeds of sera and vaccines, etc.	1,46,615
Contributions	1,79,743
Subventions from the Government of India for Development Schemes	59,67,000
Recoveries of over-payments	19,938
Collection of payments for services rendered	4,45,895
Miscellaneous	5,01,976
<i>Deduct</i> —Refunds	(—)1,632
Total ..	72,59,535

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

Heads.	Actuals for 1959-60. Rs.
F.—CIVIL ADMINISTRATION—<i>contd.</i>	
XXIX—Agriculture—	
Agricultural receipts	2,03,83,710
Fisheries	3,17,973
Recoveries of over-payments	2,841
Collection of payments for services rendered	7,857
Subventions from the Government of India for Development Schemes	69,37,695
Transfer from the Deposit Account of grants made by other Govern- ments, Local Funds or other outside Bodies	1,45,605
<i>Deduct—Refunds</i>	(—)10,951
Total ..	2,77,84,730
 XXX.—Animal Husbandry—	
Veterinary College and School fees	50,539
Other receipts	1,64,867
Collection of payments for services rendered	907
Subventions from the Government of India for Development Schemes	11,92,000
<i>Deduct—Refunds</i>	—3,839
Total ..	14,04,474
 XXXI.—Co-operation—	
Audit fees	3,45,177
Miscellaneous receipts	99,592
<i>Deduct—Refunds</i>	(—)276
Total ..	4,44,493

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

Heads.	Actuals for 1959-60.
	Rs.
F.—CIVIL ADMINISTRATION—<i>conold.</i>	
XXXII.—Industries and Supplies—	
Industries	17,34,482
Receipts from Cottage and Small-Scale Industries	32,40,970
Cinchona plantations	21,79,175
Recoveries of over-payments	1,800
Collection of payments for services rendered	5,923
Subventions from the Government of India for Development Schemes	61,54,264
Receipts in England	(-)53
<i>Deduct</i> —Refunds	(-)40,045
Total ..	1,32,76,576
 XXXVI.—Miscellaneous Departments—	
Labour and Emigration—	
Fees for the registration of Trade Unions	1,569
Miscellaneous—	
Examination fees	1,00,624
Fees for the inspection of steam boilers	3,16,651
Administration of Indian Partnership Act, 1932	23,326
Fire Services	10,83,254
Fees realized under the Factories Act, 1948	8,14,296
Miscellaneous	21,96,894
<i>Deduct</i> —Refunds	(-)5,586
Total ..	45,31,028

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

Heads.	Actuals for 1959-60.
	Rs.
H.—CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS.	
XXXIX—Civil Works—	
Rents	24,52,327
Ferry receipts	1,48,457
Tolls on roads	7,32,894
Receipts from Workshops	34,743
Recoveries of expenditure	2,57,476
Subventions from the Government of India for Development Schemes	5,68,200
Miscellaneous	15,07,859
<i>Deduct—Refunds</i>	(—)7,729
Total ..	56,94,227
XLA—Receipts from Multipurpose River Schemes—	
Mayurakshi Reservoir Project—	
Gross Receipts	10,85,979
Total ..	10,85,979
I.—ELECTRICITY SCHEMES—	
XLI—Receipts from Electricity Schemes—	
<i>Deduct—Refunds</i>	(—)9,500
Total ..	(—)9,500
J.—MISCELLANEOUS—	
XLIV—Receipts-in-aid of Superannuation—	
Contributions for pensions and gratuities	5,17,235
Miscellaneous	62,199
Total ..	5,79,434 [*]

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

Heads.	Actuals for 1959-60.
	Rs.
J.—MISCELLANEOUS—<i>contd.</i>	
XLV—Stationery and Printing—	
Stationery receipts	6,13,631
Sale of plain paper used with stamps	2,62,794
Sale of Gazettes and other Government Publications	1,11,153
Other press receipts	2,55,632
Receipts in England	993
<i>Deduct—Refunds</i>	(—)921
Total ..	12,43,282
XLVI.—Miscellaneous—	
Unclaimed deposits	67,16,245
Sale of old stores and materials	2,03,178
Sale of lands and houses, etc.	31
Fees for Government audit	22,842
Rents, rates and taxes	14,361
Other fees, fines and forfeitures	22,291
Subsidy from the Government of India under the Subsidised Industrial Housing Scheme.	39,39,000
Subventions from the Government of India for Development Schemes ..	5,10,000
Contributions for Five-Year Plan	36,194
Receipts on account of displaced persons	4,00,26,016
Recoveries of over-payments	41,269
Collection of payments for services rendered	5,06,535
Receipts in connection with Elections	23,289
Miscellaneous	4,81,96,722
Loss or gain by exchange	149
Loss or gain by exchange on conversion to decimal coinage ..	288
<i>Deduct—Refunds</i>	(—)11,52,367
Total ..	9,91,06,043

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

Heads.	Actuals for 1959-60.
	Rs.
J.—MISCELLANEOUS—<i>concl.</i>	
XLVI-A.—Receipts from Road and Water Transport Schemes—	
(a) ROAD TRANSPORT—	
Gross Receipts—	
Receipts from Motor Transport Services	3,86,73,905
Interest on depreciation and other Reserve Funds	3,85,220
<i>Deduct</i> —Refunds	(—)129
Working Expenses—	
Direction (Voted)	(—)8,56,970
Operation—	
Voted	(—)3,47,84,329
Charged	(—)21,95,700
Net Receipts ..	12,21,997
L.—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND STATE GOVERNMENTS—	
XLIX.—Grants-in-aid from Central Government	
	5,82,38,547
Total ..	5,82,38,547
L.—Miscellaneous adjustments between Central and State Governments—	
Contribution from the Central Government on account of administration of Petroleum and Explosive Acts.	5,184
Contribution from the Central Government on account of Administration of the Indian Arms Act.	1,79,815
Total ..	1,84,999
M.—EXTRAORDINARY ITEMS.	
LI.—Extraordinary Receipts—	
Other items	6,32,861
<i>Deduct</i> —Refunds	(—)350
Total ..	6,32,511

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

Heads.	Actuals for 1959-60.
	Rs.
M.—EXTRAORDINARY ITEMS—concl'd.	
LIA.—Receipts on Account of Community Development Projects, National Extension Service and Local Developments Works—	
A.—COMMUNITY DEVELOPMENT PROJECT—	
Grants from the Government of India	91,43,829
Other receipts	1,50,549
B.—NATIONAL EXTENSION SERVICE—	
Grants from the Government of India	9,47,000
Other Receipts	2,101
C.—LOCAL DEVELOPMENT WORKS—	
Grants from the Government of India	26,76,430
Other receipts	210
D.—GENERAL—	
Other receipts	6
Total ..	1,29,20,125
 LII-C.—Pre-partition Receipts—	
Total ..	....

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

Heads.	Actuals for 1959-60.							
	Charged.		Voted.		Total.		Grand Total.	
	Out of Consolidated Fund.	Out of Contingency Fund.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Total.	Total.	Total.
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—DIRECT DEMANDS ON THE REVENUE—								
4.—Taxes on Income other than Corporation Tax and Estate Duty—								
Collection of Taxes on Agricultural Income.	..	..	..	..	5,85,664	..	..	5,85,664
Total	..	..	..	..	5,85,664	..	..	5,85,664
7.—Land Revenue—								
Charges of administration	..	..	..	..	32,45,121	..	..	32,45,121
Management of Government Estates.	136	..	..	136	2,14,01,101	..	..	2,14,01,237
Survey, Settlement and Record Operations.	..	..	..	..	90,75,875	..	..	90,75,875
Land Records	..	..	..	..	72,531	..	..	72,531
Assignments and Compensation	..	..	..	..	92,23,994	..	..	92,23,994
Works	..	..	..	..	36,828	..	..	36,828
Total	136	..	..	136	4,30,55,450	..	..	4,30,55,586

8.—State Excise Duties—

Superintendence	8,63,937	8,63,937	8,63,937
District Executive Establishment	34,25,054	34,25,054	34,25,054
Cost of opium supplied to State Excise Department.	1,82,420	1,82,420	1,82,420
Total	44,71,411	44,71,411	44,71,411

9.—Stamps—

A.—NON-JUDICIAL—

Superintendence	79,545	79,545	79,545
Charges for the sale of stamps	4,55,651	4,55,651	4,55,651
Cost of stamps supplied from Central Stamp Stores.	1,45,913	1,45,913	1,45,913

B.—JUDICIAL—

Superintendence	39,773	39,773	39,773
Charges for the sale of stamps	63,611	63,611	63,611
Cost of stamps supplied from Central Stamp Stores.	1,19,073	1,19,073	1,19,073

Total	9,03,566	9,03,566	9,03,566
----------------------	-----------------	-----------------	-----------------

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

Heads.	Actuals for 1959-60.							
	Charged.				Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Grand Total.	
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
A.—DIRECT DEMANDS ON THE REVENUE—<i>concl.</i>								
10.—Forest—								
Conservancy and Works	34,02,040	..	34,02,040	34,02,040	
Establishment	42,96,465	..	42,96,465	42,96,465	
Development Schemes	31,05,792	..	31,05,792	31,05,792	
Grants-in-aid, contributions, etc. Charges in England	4,130	..	4,130	4,130	
Leave and deputation pay	2,410	..	2,410	2,410	
Other charges	4,131	..	4,131	4,131	
Total	1,08,14,968	..	1,08,14,968	1,08,14,968	
11.—Registration—								
Superintendence	93,958	..	93,958	93,958	
District Charges	23,95,135	..	23,95,135	23,95,135	
Works	4,669	..	4,669	4,669	
Total	24,93,762	..	24,93,762	24,93,762	

12.—Taxes on Vehicles—

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

12A.—Sales Tax—

Taxes under the Bengal Finance (Sales Tax) Act, 1941.	..	..	..	24,01,590	..	..	24,01,590
Total ..	..	..	..	24,01,590	..	..	24,01,590

13.—Other Taxes and Duties—

Collection charges—

Entertainment Tax	..	..	..	1,15,944	..	..	1,15,944
Betting Tax	..	..	..	10,000	..	..	10,000
Charges under the Electricity Acts.	..	..	..	7,23,486	..	..	7,23,486
Taxes on Entry of Goods in Local Areas.	..	..	..	3,32,984	..	..	3,32,984
Total ..	..	..	..	11,82,414	..	..	11,82,414

C.—REVENUE ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—

17.—Interest on Irrigation Works (Commercial)—

Irrigation Works	..	..	..	9,34,285	..	..	9,34,285
Navigation, Embankment and Drainage Works.	..	..	..	12,25,836	..	..	12,25,836
Total ..	..	..	..	21,60,121	..	..	21,60,121

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

Heads.	Actuals for 1959-60.							
	Charged.				Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Grand Total.	
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
C.—REVENUE ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>concl.</i>								
18.—Other Revenue Expenditure Financed from Ordinary Revenues—								
A.—IRRIGATION WORKS—								
(1) <i>Works (non-Commercial)—</i>								
Works	346	..	346	346	
Extensions and Improvements	24,631	..	24,631	24,631	
Maintenance and Repairs	37,481	..	37,481	37,481	
Establishment	72,874	..	72,874	72,874	
Tools and Plant	8,936	..	8,936	8,936	
Total	1,44,268	..	1,44,268	1,44,268	
(2) Miscellaneous Expenditure—								
Works	1,42,061	..	1,42,061	1,42,061	
Establishment	3,89,929	..	3,89,929	3,89,929	
Tools and Plant	52,673	..	52,673	52,673	
Other Charges	1,01,410	..	1,01,410	1,01,410	

Suspense	..	..	..	755	..	755	755
Total	..	..	..	6,86,828	..	6,86,828	6,86,828
Total—A—Irrigation Works	..	..	..	8,31,096	..	8,31,096	8,31,096

B.—NAVIGATION EMBANKMENT AND DRAINAGE WORKS—

(1) Works (non-Commercial)—

Works	..	..	..	13,34,287	.	13,34,287	13,34,287
Extensions and Improvements	..	..	..	65,980	.	65,980	65,980
Maintenance and Repairs	..	..	..	39,57,903	.	39,57,903	39,57,903
Establishment	..	..	..	23,50,518	.	23,50,518	23,50,518
Tools and Plant	..	..	..	2,61,696	..	2,61,696	2,61,696
Suspense	..	..	..	—36,620	..	—36,620	—36,620
Total	..	..	..	79,33,764	..	79,33,764	79,33,764

(2) Miscellaneous Expenditure—

Establishment	..	..	..	93,983	..	93,983	93,983
Tools and Plant	..	..	..	7,939	..	7,939	7,939
Other charges	..	..	..	2,67,623	..	2,67,623	2,67,623
Grants-in-aid	..	..	..	5,000	..	5,000	5,000
Total	..	..	..	3,74,545	..	3,74,545	3,74,545
Total—B—Navigation, etc.	..	..	..	83,08,309	..	83,08,309	83,08,309
Total—A.—Irrigation, etc.	..	..	..	8,31,096	..	8,31,096	8,31,096
Grand Total	..	..	..	91,39,405	..	91,39,405	91,39,405

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

Heads.	Actuals for 1959-60.							
	Charged.				Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Grand Total.	
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
E.—DEBT SERVICES—								
22.—Interest on Debt and Other obligations—								
A.—INTEREST ON ORDINARY DEBT—								
(1) <i>Rupee Debt—</i>								
Permanent Loans—								
3½ per cent. West Bengal Loan, 1962.	5,47,856	..	5,47,856	..	..	..	5,47,856
4 per cent. West Bengal Loan, 1963.	14,81,407	..	14,81,407	..	..	..	14,81,407
4 per cent. West Bengal Loan, 1964.	7,87,163	..	7,87,163	..	..	..	7,87,163
4 per cent. West Bengal Loan, 1967.	31,89,995	..	31,89,995	..	..	..	31,89,995
4 per cent. West Bengal Loan, 1968.	25,95,817	..	25,95,817	..	..	..	25,95,817
4½ per cent. West Bengal Loan, 1970.	22,01,307	..	22,01,307	..	..	..	22,01,307
4 per cent. West Bengal Loan, 1871.	14,77,926	..	14,77,926	..	..	..	14,77,926

Other Loans—

Management of Debt ..	53,692	..	53,692	..	..	53,692
Expenditure connected with the issue of new loans and sale of Securities held in the Cash Balance Investment Account.	733	..	733	..	..	733
Miscellaneous—Interest on loans taken from the Central Government.	6,19,02,292	..	6,19,02,292	..	..	6,19,02,292
Interest on other loans ..	5,56,277	..	5,56,277	..	..	5,56,277
Total—A.—Interest on Ordinary Debt ..	7,47,94,465	..	7,47,94,465	..	..	7,47,94,465

B.—INTEREST ON UNFUNDED DEBT/
STATE PROVIDENT FUNDS—

Interest on General Provident Fund.	29,02,134	..	29,02,134	..	..	29,02,134
Interest on Indian Civil Services Provident Fund.	75,705	..	75,705	..	..	75,705
Interest on Indian Civil Service (Non-European Members) Provident Fund.	34,878	..	34,878	..	..	34,878
Interest on All India Services Provident Funds.	69,364	..	69,364	..	..	69,364
Interest on Contributory Provident Funds.	1,82,967	..	1,82,967	..	..	1,82,967
Total—B.—Interest on Unfunded Debt.	32,65,048	..	32,65,048	..	..	32,65,048

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

Heads.	Actuals for 1959-60.						Grand Total.
	Charged.		Total.	Voted.		Total.	
	Out of Consolidated Fund.	Out of Contingency Fund.		Out of Consolidated Fund.	Out of Contingency Fund.		
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
R.—DEBT SERVICES— <i>contd.</i> —							
22—Interest on Debt and Other Obligations— <i>contd.</i> —							
C.—INTEREST ON OTHER OBLIGATIONS—							
Interest on Depreciation Reserve and other Funds—							
Interest on deposits of Depreciation Reserves of Government Commercial Undertakings.	4,19,220	..	4,19,220	..	..	..	4,19,220
Miscellaneous	663	..	663	218	..	218	881
Total—C.—Interest on other obligations.	4,19,883	..	4,19,883	218	..	218	4,20,101
Total—A, B and C	7,84,79,396	..	7,84,79,396	218	..	218	7,84,79,614

D.—TRANSFERS—

Deduct—

(1) Interest transferred to Commercial Department.

Multipurpose River Schemes	— 75,33,182	— 75,33,182	— 75,33,182
--------------------------------------	-------------	----	----	-------------	----	----	-------------

Irrigation	— 9,52,390	— 9,52,390	— 9,52,390
----------------------	------------	----	----	------------	----	----	------------

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

	— 3,28,82,040	— 3,28,82,040	— 3,28,82,040
--	---------------	----	----	---------------	----	----	---------------

(3) Interest transferred to Transport Department for State Buses.

	— 21,95,700	— 21,95,700	— 21,95,700
--	-------------	----	----	-------------	----	----	-------------

Deduct—Total D Transfers	— 4,35,63,312	— 4,35,63,312	— 4,35,63,312
------------------------------------	---------------	----	----	---------------	----	----	---------------

Total	3,49,16,084	..	218	3,49,16,084	..	218	3,49,16,302
-----------------	-------------	----	-----	-------------	----	-----	-------------

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

Heads.	Actuals for 1959-60.								Grand Total.
	Charged.				Voted.				
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Rs.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Rs.	
1	2	3	4	5	6	7	8	Rs.	
E.—DEBT SERVICE—<i>concl.</i>									
23—Appropriation for Reduction or Avoidance of Debt—									
<i>Sinking Funds—</i>									
(i) 3½ per cent. West Bengal Loan 1962.	12,29,000	..	..	12,29,000	..	..	..	12,29,000	
(ii) 4 per cent. West Bengal Loan, 1964.	11,79,000	..	..	11,79,000	..	..	..	11,79,000	
(iii) 4 per cent. West Bengal Loan, 1963.	27,97,000	..	..	27,97,000	..	..	..	27,97,000	
(iv) 4 per cent. West Bengal Loan, 1967.	44,05,000	..	..	44,05,000	..	..	..	44,05,000	
(v) 4 per cent. West Bengal Loan, 1968.	41,08,000	..	..	41,08,000	..	..	..	41,08,000	
(vi) 4½ per cent. West Bengal Loan, 1970.	25,83,000	..	..	25,83,000	..	..	..	25,83,000	
Total—Sinking Funds	1,63,01,000	..	..	1,63,01,000	..	..	..	1,63,01,000	

Depreciation Funds—

(i) 3½ per cent. West Bengal Loan, 1962.	3,01,000	..	3,01,000	..	..	3,01,000
(ii) 4 per cent. West Bengal Loan, 1964.	3,43,000	..	3,43,000	..	..	3,43,000
(iii) 4 per cent. West Bengal Loan, 1963.	6,14,000	..	6,14,000	..	..	6,14,000
(iv) 4 per cent. West Bengal Loan, 1967.	12,85,000	..	12,85,000	..	..	12,85,000
(v) 4 per cent. West Bengal Loan, 1968.	11,94,000	..	11,94,000	..	..	11,94,000
(vi) 4½ per cent. West Bengal Loan, 1970.	7,66,000	..	7,66,000	..	..	7,66,000
Total—Depreciation Funds ..	45,03,000	..	45,03,000	..	..	45,03,000
Total ..	2,08,04,000	..	2,08,04,000	..	..	2,08,04,000

F.—CIVIL ADMINISTRATION—

25—General Administration—

A.—HEADS OF STATES AND MINISTERS—

Emoluments of the Governor ..	66,000	..	66,000	..	..	66,000
Secretariat Staff of the Governor ..	1,69,551	..	1,69,551	..	..	1,69,551
Staff and Household of the Governor.	1,99,302	..	1,99,302	..	..	1,99,302
Entertainment and Hospitality Expenses.	25,777	..	25,777	32,708	32,708	58,485
Expenditure from Contract Allowance.	1,25,751	..	1,25,751	..	..	1,25,751
Tour Expenses ..	28,799	..	28,799	..	..	28,799
Ministers ..	..	..	..	12,74,098	12,74,098	12,74,098

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

Heads.	Actuals for 1959-60.							
	Charged.			Voted.			Grand Total.	
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5	6	7	8	
F.—CIVIL ADMINISTRATION—<i>contd.</i>								
25.—General Administration—<i>concl.</i>								
State Leg slat. ve Council ..	38,706	..	38,706	2,20,934	..	2,20,934	2,59,640	
B.—STATE LEGISLATIVE ASSEMBLY—								
State Legislative Secretariat ..	20,709	..	20,709	8,37,803	..	8,37,803	8,58,512	
	..	..	..	5,64,810	..	5,64,810	5,64,810	
C.—ELECTIONS—								
Other Election Charges ..	..	..	..	12,89,320	..	12,89,320	12,89,320	
E.—SECRETARIAT AND ATTACHED OFFICES								
Civil Secretariat ..	..	..	..	1,16,28,507	..	1,16,28,507	1,16,28,507	
Public Service Commission ..	4,14,900	..	4,14,900	..	..	..	4,14,900	
Board of Revenue ..	..	..	..	5,41,579	..	5,41,579	5,41,579	
Financial Commissioner and establishments—								
Local Fund Audit Establishment ..	..	..	..	5,17,159	..	5,17,159	5,17,159	

F.—COMMISSIONERS—									
Commissioners	..	..	..	..	..	3,98,279	..	3,98,279	3,98,279
G.—DISTRICT ADMINISTRATION—									
General Establishments	..	1,204	..	1,204	..	1,23,84,218	..	1,23,84,218	1,23,85,422
Sub-divisional Establishment	..	..	..	..	..	28,48,485	..	28,48,485	28,48,485
Other Establishments..	..	..	..	..	..	69,485	..	69,485	69,485
H.—WORKS—									
Original Works	..	..	..	..	..	43,940	..	43,940	43,940
I.—MISCELLANEOUS—									
Discretionary Grants by Heads of States, etc.	..	..	..	..	..	71,634	..	71,634	71,634
Miscellaneous	..	..	..	..	..	12,92,796	..	12,92,796	12,92,796
Rehabilitation Programme	..	..	..	..	..	4,08,732	..	4,08,732	4,08,732
Development Schemes	..	..	..	..	..	2,93,062	..	2,93,062	2,93,062
CHARGES IN ENGLAND—									
Share of cost of the High Commissioner's Establishment debitable to State Government.	..	..	..	..	..	5,480	..	5,480	5,480
Other Charges	..	..	..	..	..	1,675	..	1,675	1,675
Total	..	10,90,699	..	10,90,699	..	3,46,24,704	..	3,46,24,704	3,57,15,403

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

Heads.	Actuals for 1959-60.								Grand Total.
	Charged.				Voted.				
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	
1	2	3	4	5	6	7	8	Rs.	
F.—CIVIL ADMINISTRATION—<i>contd.</i>									
27—Administration of Justice—									
High Court	31,23,544	..	31,23,544	..	..	..	31,23,544	..	31,23,544
Law Officers .. .. .	..	..	..	..	11,68,542	..	11,68,542	..	11,68,542
Administrator-General and Official Trustee.	..	..	..	..	3,26,789	..	3,26,789	..	3,26,789
Sheriff and Reporter, Calcutta ..	28,279	..	28,279	..	84,485	..	84,485	..	1,12,764
Official Assignee .. .. .	..	..	..	..	1,01,980	..	1,01,980	..	1,01,980
Official Receiver, Calcutta .. ..	..	..	..	..	1,78,576	..	1,78,576	..	1,78,576
Coroner's Court .. .. .	..	..	..	..	10,482	..	10,482	..	10,482
Presidency Magistrate's Court ..	..	..	..	..	6,63,907	..	6,63,907	..	6,63,907
Civil and Sessions Courts .. .. .	..	..	..	..	62,58,593	..	62,58,593	..	62,58,593
Courts of Small Causes .. .. .	..	..	..	..	4,15,813	..	4,15,813	..	4,15,813
Criminal Courts .. .. .	..	..	..	..	32,585	..	32,585	..	32,585
Pledership and Muktearship examination charges.	..	..	..	..	6,293	..	6,293	..	6,293

Charges in England—								
Other Charges	867	..	..	34	..	..	34	901
Total	31,52,690	..	..	31,52,690	..	..	92,48,079	1,24,00,769
28—Jails—								
Jails	..	..	..	..	..	..	1,04,67,885	1,04,67,885
Jail Manufacturers	..	..	..	..	..	..	4,97,633	4,97,633
Works	..	..	..	..	..	..	1,825	1,825
Total	..	..	..	..	..	..	1,09,67,343	1,09,67,343
29—Police—								
Presidency Police	2,898	..	1,237	4,135	..	..	2,55,87,455	2,55,91,590
Superintendence	..	..	..	..	..	..	7,71,836	7,71,836
District Executive Force	31,662	..	..	31,662	..	..	4,75,29,251	4,75,60,913
Police Training Schools and Colleges	..	..	..	..	..	..	8,28,399	8,28,399
Village Police	..	..	..	..	..	..	1,82,607	1,82,607
Special Police	..	..	..	..	..	..	14,32,127	14,32,127
Railway Police	..	..	..	..	..	..	7,21,416	7,21,416
Criminal Investigation Department.	421	..	..	421	..	..	28,98,269	28,98,690
Works	..	..	..	..	..	..	3,57,303	3,57,303
Charges in England—								
Other Charges	..	..	..	..	..	..	1,216	1,216
Total	34,981	..	1,237	36,218	..	..	8,03,09,879	8,03,48,097

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

Heads.	Actuals for 1959-60.							
	Charged.				Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Grand Total.	
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
F.—CIVIL ADMINISTRATION—<i>contd.</i>								
30—Ports and Pilotage—								
B.—OTHER PORTS—								
Charges for Pooled Launches ..	..	..	..	6,95,122	..	6,95,122	6,95,122
Ports Establishments ..	..	..	..	1,08,007	..	1,08,007	1,08,007
Development Schemes ..	..	..	..	2,00,000	..	2,00,000	2,00,000
Miscellaneous ..	..	..	..	3,48,303	..	3,48,303	3,48,303
Works ..	..	..	..	9,061	..	9,061	9,061
Total ..	..	..	..	13,60,493	..	13,60,493	13,60,493
36—Scientific Departments—								
Grants-in-aid and Donations to Scientific Societies and Institutes.	..	..	..	72,350	..	72,350	72,350
Total ..	..	..	..	72,350	..	72,350	72,350

37— Education—									
A.—UNIVERSITY—									
Grants to Universities	..	..	21,52,000	..	21,52,000	..	21,52,000	..	21,52,000
Government Arts Colleges	..	..	37,02,775	..	37,02,775	..	37,02,775	..	37,02,775
Grants to non-Government Arts Colleges.	..	..	20,15,593	..	20,15,593	..	20,15,593	..	20,15,593
Government Professional Colleges	..	..	7,62,028	..	7,62,028	..	7,62,028	..	7,62,028
Grants to non-Government Professional Colleges.	..	..	24,697	..	24,697	..	24,697	..	24,697
B.—SECONDARY—									
Government Secondary Schools	..	..	26,19,960	..	26,19,960	..	26,19,960	..	26,19,960
Direct grants to non-Government Secondary Schools.	..	..	81,46,418	..	81,46,418	..	81,46,418	..	81,46,418
Grants to Local Bodies for Secondary Education.	..	..	50,18,000	..	50,18,000	..	50,18,000	..	50,18,000
C.—PRIMARY—									
Government Primary Schools	..	..	4,04,878	..	4,04,878	..	4,04,878	..	4,04,878
Direct grants to non-Government Primary Schools.	..	..	15,83,588	..	15,83,588	..	15,83,588	..	15,83,588
Grants to local bodies for primary education.	..	..	49,12,983	..	49,12,983	..	49,12,983	..	49,12,983

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

Heads.	Actuals for 1959-60.						Grand Total.
	Charged.		Total.	Voted.		Total.	
	Out of Consolidated Fund.	Out of Contingency Fund.		Out of Consolidated Fund.	Out of Contingency Fund.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—CIVIL ADMINISTRATION—<i>Contd.</i>							
37.—Education—<i>Contd.</i>							
D.—SPECIAL—							
Government Special Schools	..	..	..	6,07,023	..	6,07,023	6,07,023
Direct grants to non-Government Special Schools.	..	..	..	7,85,934	..	7,85,934	7,85,934
E.—GENERAL—							
Direction ..	..	..	..	4,20,388	..	4,20,388	4,20,388
Inspection ..	..	..	..	13,95,628	..	13,95,628	13,95,628
Scholarship ..	..	..	..	5,12,746	..	5,12,746	5,12,746
Development Schemes	..	..	..	11,96,05,818	..	11,96,05,818	11,96,05,818
Miscellaneous ..	..	..	..	34,55,124	..	34,55,124	34,55,124

Works .. .. .	..	..	..	14,980	..	14,980	14,980
Amount transferred to the Fund for promotion of education amongst educationally backward classes.	..	..	..	11,24,000	..	11,24,000	11,24,000
Expenditure for promotion of education amongst educationally backward classes.	..	..	..	12,83,010	..	12,83,010	12,83,010
<i>Deduct</i> —Amount met from the Fund for promotion of education amongst educationally backward classes.	..	..	..	—11,23,670	..	—11,23,670	—11,23,670
F.—CHARGES IN ENGLAND—							
Leave Salaries and Deputation Pay	..	..	..	12,483	..	12,483	12,483
Government Scholarships	..	..	..	37,174	..	37,174	37,174
Other Charges .. .. .	..	..	..	13,342	..	13,342	13,342
Total	..	..	..	15,94,86,900	..	15,94,86,900	15,94,86,900

Charges in England—									
Leave Salaries and Deputation Pay	..	..	2,971	..	2,971	..	2,971	..	2,971
Contribution to the Bureau of Hygiene, etc.	..	..	120	..	120	..	120	..	120
Other Charges	..	..	448	..	448	..	448	..	448
Total	..	633	5,83,66,087	..	633	..	5,83,66,087	..	5,83,66,720
39—Public Health—									
Public Health Establishment	..	..	21,82,267	..	21,82,267	..	21,82,267	..	21,82,267
Grants for Public Health purposes	..	..	2,41,606	..	2,41,606	..	2,41,606	..	2,41,606
Expenses in connection with epidemic diseases.	..	..	8,94,540	..	8,94,540	..	8,94,540	..	8,94,540
Bacteriological Laboratories	..	..	3,58,167	..	3,58,167	..	3,58,167	..	3,58,167
Pasteur Institutes	..	..	1,23,404	..	1,23,404	..	1,23,404	..	1,23,404
Leprosy	..	..	97,902	..	97,902	..	97,902	..	97,902
Suspense	..	..	-17,20,002	..	-17,20,002	..	-17,20,002	..	-17,20,002
Works	..	..	2,42,109	..	2,42,109	..	2,42,109	..	2,42,109
Development Schemes	..	..	1,74,85,140	..	1,74,85,140	..	1,74,85,140	..	1,74,85,140
Charges in England—									
Contribution to Bureau of Hygiene	..	..	120	..	120	..	120	..	120
Total	..	..	1,99,05,253	..	1,99,05,253	..	1,99,05,253	..	1,99,05,253

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

Heads.	Actuals for 1959-60.							
	Charged.				Voted.			
	2	3	4	5	6	7	8	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Grand Total.	
1								
F.—CIVIL ADMINISTRATION—<i>Contd.</i>								
40—Agriculture—								
Direction	4,70,465	..	4,70,465	4,70,465	
Superintendence	45,15,443	..	45,15,443	45,15,443	
Experimental Farms	5,49,964	..	5,49,964	5,49,964	
Agricultural Demonstration and Propaganda including public exhibitions and fairs.	6,16,910	..	6,16,910	6,16,910	
Agricultural Experiments and Research.	17,81,629	..	17,81,629	17,81,629	
Agricultural Education	87,038	..	87,038	87,038	
Botanical and other Public Gardens	5,91,325	..	5,91,325	5,91,325	
Agricultural Development	2,33,884	..	2,33,884	2,33,884	
Grants-in-aid, contributions, etc.	24,740	..	24,740	24,740	
Fisheries	573	..	23,14,222	..	23,14,222	23,14,795	
Development Schemes	2,95,24,716	..	2,95,24,716	2,95,24,716	
Works	9,618	..	9,618	9,618	

Charges in England—

Contribution to the Bureau of Hygiene, etc.	..	..	..	93	..	93	93
Total	..	573	..	4,07,20,047	..	4,07,20,047	4,07,20,620
41—Animal Husbandry—							
Superintendence	..	..	..	2,77,752	..	2,77,752	2,77,752
Veterinary Education and Research	..	..	..	6,91,734	..	6,91,734	6,91,734
Subordinate Establishment	..	..	..	3,40,788	..	3,40,788	3,40,788
Hospitals and dispensaries	..	..	..	11,00,704	..	11,00,704	11,00,704
Prize	..	..	..	728	..	728	728
Other Charges	..	..	..	28,162	..	28,162	28,162
Development Schemes	..	..	..	7,83,103	..	7,83,103	7,83,103
Total	..	..	..	32,22,971	..	32,22,971	32,22,971
42—Co-operation—							
Superintendence	..	..	..	20,12,194	..	20,12,194	20,12,194
Grants-in-aid	..	..	..	90,74,295	..	90,74,295	90,74,295
Other Charges	..	..	..	93,077	..	93,077	93,077
Development Schemes	..	..	..	15,71,752	..	15,71,752	15,71,752
Total	..	..	..	1,27,51,318	..	1,27,51,318	1,27,51,318

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

Heads.	Actuals for 1959-60.								
	Charged.			Total.	Voted			Total.	Grand Total.
	Out of Consolidated Fund.	Out of Contingency Fund.	Rs.		Out of Consolidated Fund.	Out of Contingency Fund.	Rs.		
1	2	3	4	5	6	7	8		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
I.—CIVIL ADMINISTRATION—<i>Contd.</i>									
43—Industries and Supplies—									
Industries	8,994	..	8,994	40,87,017	..	40,87,017	40,96,011		
Cottage Industries .. .. .	..	..	..	33,45,149	..	33,45,149	33,45,149
Salt .. .. .	..	..	..	4,282	..	4,282	4,282
Development Schemes .. .. .	..	..	..	1,08,64,321	..	1,08,64,321	1,08,64,321
Cinchona Plantations .. .. .	..	..	..	34,46,989	..	34,46,989	34,46,989
Works .. .. .	..	..	..	6,395	..	6,395	6,395
Charges in England—									
Leave salaries and deputation pay .. .. .	..	..	..	1,475	..	1,475	1,475
Other Charges .. .. .	..	..	..	1,527	..	1,527	1,527
Total	8,994	..	8,994	2,17,57,155	..	2,17,57,155	2,17,66,149		
47—Miscellaneous Departments—									
Labour and Emigration—									
Factories .. .. .	..	..	..	3,38,403	..	3,38,403	3,38,403

Labour	6,26,833	..	6,26,833	6,26,833
<i>Inspection and Tests—</i>				
Inspectors of Steam Boilers	2,27,455	..	2,27,455	2,27,455
<i>Statistics—</i>				
State Statistics	67,576	..	67,576	67,576
<i>Miscellaneous—</i>				
Preservation and Translation of ancient manuscripts.	6,200	..	6,200	6,200
Administration of Indian Partnership Act, 1932.	16,064	..	16,064	16,064
Administration of Bengal Money Lenders Act, 1940.	15,785	..	15,785	15,785
Controller of Rents	3,72,143	..	3,72,143	3,72,143
Suspense	5,42,952	..	5,42,952	5,42,952
Miscellaneous	54,52,092	..	54,52,092	54,52,092
Fire Services	36,19,610	..	36,19,610	36,19,610
Welfare of Scheduled Tribes, Castes and other Backward Classes.	3,15,768	..	3,15,768	3,15,768
Development Schemes	84,10,961	..	84,10,961	84,10,961
Works	2,91,568	..	2,91,568	2,91,568
<i>Charges in England—</i>				
Other charges	224	..	224	224
Total	2,03,03,634	..	2,03,03,634	2,03,03,634

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

Heads.	Actuals for 1959-60.							
	Charged.				Voted.			
	2	3	4	5	6	7	8	
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Grand Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1								
I.—CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS.								
50—Civil Works—								
Original Works—Buildings—								
Land Revenue ..	..	..	..	9,400	..	9,400	9,400
State Excise Duties ..	..	..	..	9,181	..	9,181	9,181
Registration ..	..	..	..	18,629	..	18,629	18,629
Other Taxes and Duties ..	..	..	..	2,054	..	2,054	2,054
General Administration ..	32,497	..	32,497	3,36,154	..	3,36,154	3,68,651	
Administration of Justice ..	..	..	..	72,003	..	72,003	72,003
Jails ..	..	..	..	84,833	..	84,833	84,833
Police ..	..	..	..	1,08,667	..	1,08,667	1,08,667
Education..	..	..	..	64,215	..	64,215	64,215
Medical ..	..	..	..	73,872	..	73,872	73,872
Agriculture ..	..	..	..	23,745	..	23,745	23,745

Animal Husbandry .. .. .	..	..	..	363	..	..	353	353
Industries and Supplies .. .. .	..	..	..	19,573	..	..	19,573	19,573
Civil Works .. .. .	..	..	..	54,661	..	..	54,661	54,661
Stationery and Printing .. .. .	..	..	..	5,323	..	..	5,323	5,323
Miscellaneous Departments .. .. .	..	..	..	30,248	..	..	30,248	30,248
Original Works—Communications .. .. .	..	..	..	48,41,748	..	..	48,41,748	48,41,748
Original Works—Miscellaneous .. .. .	..	..	..	1,914	..	..	1,914	1,914
<i>Repairs—Buildings—</i>								
Land Revenue .. .. .	..	..	..	58,076	..	..	58,076	58,076
State Excise .. .. .	..	..	..	36,819	..	..	36,819	36,819
Registration .. .. .	..	..	..	41,481	..	..	41,481	41,481
Other taxes and Duties .. .. .	..	..	..	14,642	..	..	14,642	14,642
General Administration .. .. .	..	9,46,151	..	18,07,810	..	..	18,07,810	27,53,961
Administration of Justice .. .. .	..	..	..	5,10,701	..	..	5,10,701	5,10,701
Jails .. .. .	..	..	..	9,33,390	..	..	9,33,390	9,33,390
Police .. .. .	..	..	..	19,58,681	..	..	19,58,681	19,58,681
Ports and Pilotage .. .. .	..	..	..	17,411	..	..	17,411	17,411
Education .. .. .	..	..	..	12,58,384	..	..	12,58,384	12,58,384
Medical .. .. .	..	..	..	19,80,058	..	..	19,80,058	19,80,058
Public Health .. .. .	..	..	..	16,325	..	..	16,325	16,325
Agriculture .. .. .	..	..	..	1,13,364	..	..	1,13,364	1,13,364
Animal Husbandry .. .. .	..	..	..	91,298	..	..	91,298	91,298
Co-operation .. .. .	..	..	..	344	..	..	344	344

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

Heads.	Actuals for 1959-60.							
	Charged.				Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Rs.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Rs.
1	2	3	4	5	6	7	8	Rs.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
H.—CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS—<i>concl'd.</i>								
50.—Civil Works—<i>concl'd.</i>								
Industries ..	..	..	..	1,12,425	..	1,12,425	1,12,425	
Civil Works ..	..	..	..	5,00,436	..	5,00,436	5,00,436	
Stationery and Printing ..	..	..	..	38,698	..	38,698	38,698	
Miscellaneous Departments ..	..	..	..	9,41,479	..	9,41,479	9,41,479	
Communications ..	..	..	..	1,21,25,980	..	1,21,25,980	1,21,25,980	
Miscellaneous ..	..	..	..	27,201	..	27,201	27,201	
Establishment ..	1,07,465	..	1,07,465	48,21,802	..	48,21,802	48,21,802	
Tools and Plant ..	4,976	..	4,976	9,02,375	..	9,02,375	9,02,375	
Grants-in-aid ..	4,00,000	..	4,00,000	11,03,371	..	11,03,371	11,03,371	
Suspense ..	9,081	..	9,081	—22,14,379	..	—22,14,379	—22,05,298	
Development Schemes ..	..	..	..	86,22,936	..	86,22,936	86,22,936	

~	Deduct—Amount met from subventions from Central Road Fund.	..	..	—	—32,51,081	..	—32,51,081	—32,51,081
	Total	15,00,170	..	15,00,170	3,83,26,600	..	3,83,26,600	3,98,26,770
51A—Interest on Capital outlay on Multipurpose River Schemes—								
	Kansabati Reservoir Project	11,42,117	..	11,42,117	..	..	..	11,42,117
	Mayuraksh Reservoir Project	63,91,065	..	63,91,065	..	..	..	63,91,065
	Total	75,33,182	..	75,33,182	..	..	..	75,33,182

	51 B—Other Revenue Expenditure connected with Multipurpose River Schemes—							
	MAYURAKSHI RESERVOIR PROJECT							
	Barrage and Irrigation—							
	Maintenance and Repairs	..	..	16,28,494	..	..	16,28,494	16,28,494
	Establishment	..	..	(a) 11,60,753	..	..	11,60,753	11,60,753
	Tools and Plant	..	..	1,07,202	..	..	1,07,202	1,07,202
	Suspense	..	..	— 11,031	..	..	—11,031	—11,031
	Total	..	..	28,85,418	..	..	28,85,418	28,85,418

(a) Includes Rs. 1,43,368 on account of Hydro-Electric Installation.

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

Heads.	Actuals for 1959-60.							
	Charged.				Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Grand Total.	
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
J.—MISCELLANEOUS—								
54—Famine—								
A—FAMINE RELIEF—								
Salaries and Establishment	83,75,844	..	83,75,844	83,75,844	
Gratuitious Relief	3,49,26,436	..	3,49,26,436	3,49,26,436	
Miscellaneous	1,37,14,171	..	1,37,14,171	1,37,14,171	
Rehabilitation Programme	16,87,244	..	16,87,244	16,87,244	
Works	5,32,207	..	5,32,207	5,32,207	
<i>Deduct—Amount transferred from the West Bengal Famine Insurance Fund.</i>	—80,00,000	..	—80,00,000	—80,00,000	
B—TRANSFER TO WEST BENGAL								
Famine Insurance Fund	80,00,000	..	80,00,000	80,00,000	
Total	5,92,35,902	..	5,92,35,902	5,92,35,902	

54B—Privy Purses and Allowances of Indian Rulers—

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

I—Integrated States .. .. .	..	..	1,43,661	..	1,43,661	1,43,661
<i>Charges in England—</i>						
Allowances for Relatives of the Ruler of Cooh Behar.	..	..	18,000	..	18,000	18,000
Total .. .. .	..	..	1,61,661	..	1,61,661	1,61,661

55—Superannuation Allowances and Pensions—

Superannuation and Retired Allowances.	..	1,93,386	1,23,82,504	..	1,23,82,504	1,25,75,890
Compassionate Allowances .. .. .	..	..	47,721	..	47,721	47,721
Gratuities .. .. .	..	526	21,74,506	..	21,74,506	21,75,031
Pensions for distinguished and meritorious services.	..	..	21,150	..	21,150	21,150
Donations to Provident Funds .. .. .	..	..	3,86,186	..	3,86,186	3,86,186
Equated payments on account of Capital Outlay on Sterling Pensions to the Government of India.	..	..	2,92,340	..	2,92,340	2,92,340
Allowances and gratuities to Political sufferers, their families and institutions.	..	..	3,93,988	..	3,93,988	3,93,988
<i>Charges in England—</i>						
Indian Civil Service .. .. .	..	..	4,920	..	4,920	4,920
Other Civil Services in India .. .. .	..	..	70,656	..	70,656	70,656
Compassionate Allowances .. .. .	..	..	1,750	..	1,750	1,750
Deduct—Pensionary charges transferred to Commercial Departments and concerns.	..	..	-4,91,007	..	-4,91,007	-4,91,007
Total .. .. .	..	1,93,911	1,52,84,714	..	1,52,84,714	1,54,78,625

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

Actuals for 1959-60.

Heads.	Charged.		Total.	Voted.		Total.	Grand Total.
	Out of Consolidated Fund.	Out of Contingency Fund.		Out of Consolidated Fund.	Out of Contingency Fund.		
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rc.	Rs.
J.—MISCELLANEOUS—<i>concl.</i>							
56—Stationery and Printing—							
1—STATIONERY—							
Stationery Offices and Stores	2,25,897	..	2,25,897	2,25,897
Purchase of Stationery Stores	34,44,323	..	34,44,323	34,44,323
Stationery supplied by other Governments.	1,918	..	1,918	1,918
Discount on plain paper used with stamps.	12,315	..	12,315	12,315
Purchase of plain paper used with stamps.	1,87,000	..	1,87,000	1,87,000
<i>Deduct</i> —Value of stationery supplied to other Governments and Paying Departments.	—23,614	..	—23,614	—23,614
11—PRINTING—							
Government Presses	36,94,698	..	36,94,698	36,94,698
Printing at Private Presses	58,164	..	58,164	58,164
Cost of printing work done by other Governments.	16,802	..	16,802	16,802
Total	76,17,503	..	76,17,503	76,17,503

57—Miscellaneous—									
Donations for charitable purposes	..	..	2,27,203	..	..	2,27,203	..	2,27,203	2,27,203
Special Commissions of Enquiry ..	..	..	2,550	..	..	2,550	..	2,550	2,550
Petty Establishment ..	..	..	15,64,801	..	..	15,64,801	..	15,64,801	15,64,801
Irrecoverable temporary loans and advances written-off.	..	..	1,233	..	..	1,233	..	1,233	1,233
Rents, rates, and taxes	..	..	1,26,217	..	..	1,26,217	..	1,26,217	1,26,217
Grants-in-aid, Contributions, etc....	..	16,91,308	1,88,85,714	..	..	1,88,85,714	..	1,88,85,714	2,05,77,022
Expenditure on account of State Prisoners and detenus	..	..	834	..	..	834	..	834	834
Employment Exchanges and Resettlement.	..	..	2,42,157	..	..	2,42,157	..	2,42,157	2,42,157
Expenditure on displaced persons and minorities.	..	597	3,96,37,327	..	597	3,96,37,327	..	3,96,37,327	3,96,37,924
Miscellaneous and unforeseen charges	..	16,229	51,97,035	..	16,229	51,97,035	..	51,97,035	52,13,264
Development Schemes	..	..	60,45,980	..	..	60,45,980	..	60,45,980	60,45,980
<i>Charges in England—</i>									
Other Charges	..	..	111	..	..	111	..	111	111
Loss or gain by Exchange	..	2	7,508	..	2	7,508	..	7,508	7,510
Total ..	..	16,91,907	17,08,156	..	16,229	7,19,38,670	..	7,19,38,670	7,36,46,806

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

Heads.	Actuals for 1959-60.						Grand Total.
	Charged.		Total.	Voted.		Total.	
	Out of Consolidated Fund.	Out of Contingency Fund.		Out of Consolidated Fund.	Out of Contingency Fund.		
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
M.—EXTRAORDINARY ITEMS—							
63—Extraordinary Charges—							
Charges in India—							
Charges incurred as a direct result of War—							
Extra Police Force	577	..	577	33,98,767	..	33,98,767	33,99,344
Food	31,188	..	31,188	1,71,27,358	..	1,71,27,358	1,71,58,546
Payment of subsidy to selected shopkeeper for sale of food grains at concession rate.	..	..	..	5,356	..	5,356	5,356
Loss on sale of subsidised food .. .. .	..	..	..	29,79,832	..	29,79,832	29,79,832
Motor spirit and Tyre Rationing Schemes.	..	..	..	306	..	306	306
Total	31,765	..	31,765	2,35,11,619	..	2,35,11,619	2,35,43,394

FINANCE ACCOUNTS. GOVERNMENT OF WEST BENGAL.

89

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

A—COMMUNITY DEVELOPMENT PROJECTS—

Supervision	..	..	..	..	2,58,211	..	2,58,211	2,58,211
Project Headquarters	..	..	..	..	46,47,144	..	46,47,144	46,47,144
Health and Rural Sanitation	..	..	..	..	10,59,068	..	10,59,068	10,59,068
Education	..	..	..	..	16,34,290	..	16,34,290	16,34,290
Social Education	..	..	..	..	9,55,976	..	9,55,976	9,55,976
Animal Husbandry and Agricultural Extension,	..	..	..	..	6,56,093	..	6,56,093	6,56,093
Communication	..	..	..	..	14,21,026	..	14,21,026	14,21,026
Rural Arts, Crafts and Industries	..	..	..	..	9,28,899	..	9,28,899	9,28,899
Suspense	..	..	..	..	1,32,318	..	1,32,318	1,32,318

B—NATIONAL EXTENSION SERVICE—

Block Headquarters	..	..	..	..	98,788	..	98,788	98,788
Irrigation	..	..	..	..	82,788	..	82,788	82,788
Rural Arts, Crafts and Industries	..	..	..	..	14,214	..	14,214	14,214
Recurring expenditure on Personnel retained on National Extension Service Pattern.	..	..	..	..	39,27,376	..	39,27,376	39,27,376

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

Heads.	Actuals for 1959-60.				Grand Total.	
	Charged.		Voted.		Total.	
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
M.—Extraordinary Items—Concld.						
63-B.—Community Development Projects, National Extension Service and Local Development Works—Concld.						
C.—Local Development Works—						
District Establishment	3,17,696	..	3,17,696
Water Supply	10,84,427	..	10,84,427
Roads and Buildings including small bridges and culverts.	86,996	..	86,996
Other Miscellaneous Schemes	5,80,545	..	5,80,545
Total	1,78,85,855	..	1,78,85,855
64C.—Preparation Payments—						
Claims passed by the Application Committee,	2,00,161	..	2,00,161
Total	2,00,161	..	2,00,161

AA—Principal Revenue Heads—Forest and other Capital Accounts outside the Revenue Account—	..	..	..	..	1,83,73,918	1,83,73,918	1,83,73,918
65—Payment of compensation to land-holders, etc., on the abolition of the Zamindary System—	..	..	..	..	1,83,73,918	1,83,73,918	1,83,73,918
Compensation	..	..	..	..	1,83,73,918	1,83,73,918	1,83,73,918
Total	..	..	..	..	1,83,73,918	1,83,73,918	1,83,73,918
CC—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—							
68—Construction of Irrigation, Navigation, Embankment and Drainage, Works (Commercial)—							
A—Irrigation works (unproductive)—							
Extraordinary Replacements	..	..	..	..	1,60,944	1,60,944	1,60,944
Establishment	..	..	..	..	15,639	15,639	15,639
Tools and Plant	..	..	..	..	7,480	7,480	7,480
Total	..	..	..	..	1,84,063	1,84,063	1,84,063
B—Navigation, Embankment and Drainage Works—							
(1) Productive—							
Works	..	..	..	..	3,58,274	3,58,274	3,58,274
Establishment	..	..	..	..	2,43,416	2,43,416	2,43,416
Tools and Plant	..	..	..	..	17,538	17,538	17,538
Suspense	..	..	..	..	3,538	3,538	3,538
Total	..	..	..	..	6,22,766	6,22,766	6,22,766

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

Heads.	Expenditure for 1959-60.							
	Charged.				Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Grand Total.	
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
60—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account— <i>contd.</i>								
68—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial)— <i>contd.</i>								
B—Navigation, Embankment and Drainage Works— <i>contd.</i>								
(2) Unproductive—								
Works	18,45,565	..	18,45,565	18,45,565	
Establishment	3,62,915	..	3,62,915	3,62,915	
Tools and Plant	62,600	..	62,600	62,600	
Suspense	7,44,035	..	7,44,035	7,44,035	
Deduct—Receipts and Recoveries, etc.	(—)166	..	(—)166	(—)166	
Total	30,14,949	..	30,14,949	30,14,949	
Total—B—Navigation, etc., Works	36,37,715	..	36,37,715	36,37,715	
Total	38,21,778	..	38,21,778	38,21,778	

68A—Construction of Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—									
B—Navigation, Embankment and Drainage Works—									
Works .. .. .	..	..	38,82,206	..	..	38,82,206	..	38,82,206	38,82,206
Establishment .. .. .	..	..	3,95,727	..	..	3,95,727	..	3,95,727	2,95,727
Tools and Plant .. .. .	..	..	2,771	..	..	2,771	..	2,771	2,771
Suspense .. .. .	..	..	524	..	..	524	..	524	524
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	..	(- )118	..	..	(- )118	..	(-)118	(-)118
Total—B—Navigation, etc., Works..	..	..	42,81,110	..	..	42,81,110	..	42,81,110	42,81,110
Total .. .. .	..	..	42,81,110	..	..	42,81,110	..	42,81,110	42,81,110
FF—Civil Administration—Capital Accounts outside the Revenue Account—									
71—Capital Outlay on Schemes of Agricultural Improvement and Research—									
Jute Seed Multiplication Farm, Bhajanghat.	..	..	79,609	..	..	79,609	..	79,609	79,609
Greater Calcutta Milk Supply Scheme.	..	..	28,597	..	..	28,597	..	28,597	28,597
Sisal Plantation at Rajnagar ..	..	..	81,527	..	..	81,527	..	81,527	81,527
Agricultural Marketing Co-operative Society.	..	..	2,19,700	..	..	2,19,700	..	2,19,700	2,19,700
Establishment of 100 Seed Farms	..	..	6,89,385	..	..	6,89,385	..	6,89,385	6,89,385
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	..	(- )41,139	..	..	(- )41,139	..	(-)41,139	- 41,139
Total .. .. .	..	..	10,57,679	..	..	10,57,679	..	10,57,679	10,57,679

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

Heads.	Charged.				Expended for 1959-60.				Grand Total.
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.		Out of Consolidated Fund.	Out of Contingency Fund.	Total.		
	2	3	4		5	6	7	8	
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
FF.—Civil Administration—Capital Accounts outside the Revenue Account—Concd.									
72.—Capital Outlay on Industrial Development—									
Development Schemes—									
Investment in share of Kalyani Spinning Mill.	35,00,000	..	..	35,00,000	
Industrial Estate at Kalyani	14,09,691	..	..	14,09,691	
Development of Salt Production	5,523	..	..	5,523	
Industrial Estate at Baruipur	39,284	..	..	39,284	
Schemes for Industrial Centres	3,735	..	3,735	7,20,584	..	..	7,24,319	
Organisation of Silk Reelers, Co-operative.	67,203	..	..	67,203	
Industrial Estate at Howrah	3,82,911	..	..	3,82,911	
Acquisition of Land by the State Government for the Establishment of a Telephone Cable; Factory at Mihijam.	35,403	..	..	35,403	

Industrial Estate at Saktigarh ..	..	85,538	..	85,538	..	85,538	..	85,538
Scheme for setting up of three Spinning Mills.	..	43,95,234	..	43,95,234	..	43,95,234	..	43,95,234
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	(-) 2,238	..	(-) 2,238	..	(-) 2,238	..	(-) 2,238

Total .. 3,735 1,06,39,133 .. 1,06,39,133 1,06,42,868

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

80A—Capital Outlay on Multipurpose River Scheme—

Mayurakshi Reservoir Project—

Messanjore Dam—Works ..	..	(- ) 1,77,769	..	(-) 1,77,769	..	(-) 1,77,769	..	(-) 1,77,769
Establishment ..	..	76,399	..	76,399	..	76,399	..	76,399
Tools and Plant ..	..	1,002	..	1,002	..	1,002	..	1,002
Suspense ..	..	29,17,306	..	29,17,306	..	29,17,306	..	29,17,306
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	(-) 2,91,331	..	(-) 2,91,331	..	(-) 2,91,331	..	(-) 2,91,331

Total .. 25,25,607 .. 25,25,607 25,25,607 25,25,607

Hydro Electric Installation Establishment.

Total .. 1,563 .. 1,563 1,563 1,563

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

Heads.	Expenditure for 1959-60.							
	Charged.				Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Grand Total.	
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
HH.—Capital Account on Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements outside the Revenue Account—Contd.								
80-A—Capital Outlay on Multipurpose River Scheme—Contd.								
<i>Mayurakshi Reservoir Project—conold.</i>								
Reclamation and Resettlement under the Administrator, Mayurakshi Reservoir Project—								
Works .. .. .	..	..	..	27,251	..	27,251	27,251
Establishment .. .. .	..	..	..	55,358	..	55,358	55,358
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	..	..	(-),664	..	(-),664	(-),664
Total .. .. .	..	..	..	81,970	..	81,970	81,970

Barrage and Irrigation—						
Works .. .. .	..	..	1,29,613	..	1,29,613	1,29,613
Tools and Plant .. .. .	..	..	450	..	450	450
Establishment .. .. .	..	..	76,399	..	76,399	76,399
Suspense .. .. .	..	..	1,83,865	..	1,83,865	1,83,865
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	..	(-)2,27,611	..	(-)2,27,611	(-)2,27,611
Total .. .. .	..	..	1,62,716	..	1,62,716	1,62,716
<hr/>						
Total—Mayurakshi, etc. .. .. .	..	..	27,71,856	..	27,71,856	27,71,856
<hr/>						
Kansabati Reservoir Project—						
Works .. .. .	..	..	1,29,24,008	..	1,29,24,008	1,29,24,008
Establishment .. .. .	..	..	9,63,274	..	9,63,274	9,63,274
Tools and Plant .. .. .	..	..	79,640	..	79,640	79,640
Suspense .. .. .	..	..	(-)8,01,830	..	(-)8,01,830	(-)8,01,830
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	..	(-)42,625	..	(-)42,625	(-)42,625
Total .. .. .	..	..	1,31,22,367	..	1,31,22,367	1,31,22,367
<hr/>						
Total—Kansabati, etc. .. .. .	..	..	1,31,22,367	..	1,31,22,367	1,31,22,367

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

Heads.	Expenditure for 1959-60.							
	Charged.				Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Grand Total.	
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
HH—Capital Account of Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements outside the Revenue Account—concl.								
80-A—Capital Outlay on Multipurpose River Scheme—Concl.								
Damodar Valley Project—								
I—Advance to Damodar Valley Corporation—								
Amount Advanced	3,44,00,000	..	3,44,00,000	3,44,00,000	
<i>Debit</i> —Government share of the Capital Outlay on the Damodar Valley Project.	(-),53,39,294	..	(-),53,39,294	(-),53,39,294	
II—Government share of the Capital Outlay on the Damodar Valley Project.	6,53,39,394	..	6,53,39,394	6,53,39,394	
Total—Damodar Valley, etc.	3,44,00,000	..	3,44,00,000	3,44,00,000	
Total—80A—Capital Outlay on Multipurpose, etc.	5,02,94,223	..	5,02,94,223	5,02,94,223	

81—Capital Account of Civil Works outside the Revenue Account—									
Original Works—Buildings	..	..	..	..	82,91,348	..	82,91,348	82,91,348	82,91,348
Original Works—Communications	..	..	..	..	2,21,55,646	..	2,21,55,646	2,21,55,646	2,21,55,646
Original Works—Miscellaneous	..	..	..	..	45,085	..	45,085	45,085	45,085
Establishment	..	..	..	..	28,19,271	..	28,19,271	28,19,271	28,19,271
Tools and Plant	..	..	..	..	17,54,833	..	17,54,833	17,54,833	17,54,833
Suspense	..	..	..	..	(- )28,51,015	..	(-)28,51,015	(-)28,51,015	(-)28,51,015
Development Schemes	..	..	..	..	1,68,19,287	..	1,68,19,287	1,68,19,287	1,68,19,287
Centrally-sponsored schemes out- side the State Plan.	..	..	..	..	11,99,420	..	11,99,420	11,99,420	11,99,420
Deduct—Receipts and Recoveries on Capital Account.	..	..	..	..	(- )3,34,951	..	(-)3,34,951	(-)3,34,951	(-)3,34,951
Total	..	..	..	..	4,98,98,924	..	4,98,98,924	4,98,98,924	4,98,98,924

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

Heads.	Expenditure for 1959-60.							
	Charged.				Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Grand Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	2	3	4	5	6	7	8	
JJ—Miscellaneous Capital Account outside the Revenue Account—								
82—Capital Account of other Works outside the Revenue Account—								
<i>Development Schemes—</i>								
Kanchrapara Area Development Scheme	..	..	..	(-)	32,27,080	(-)	32,27,080
Salt Lake Reclamation Scheme ..	..	..	..	2,67,781	..	2,67,781	2,67,781
Development and Administration of Industries at Durgapur.	..	..	..	4,15,45,109	..	4,15,45,109	4,15,45,109
Greater Calcutta Milk Supply Scheme.	..	..	..	52,17,699	..	52,17,699	52,17,699
Housing Schemes ..	..	..	..	81,29,982	..	81,29,982	81,29,982
Other Schemes ..	..	..	..	51,72,622	..	51,72,622	51,72,622

Expenditure on Displaced Persons	..	..	70,33,109	..	70,33,109	70,33,109
Community Development Project	..	..	10,02,934	..	10,02,934	10,02,934
Disposal of Sewage and Production of Gas.	..	..	1,161	..	1,161	1,161
After-care Colony and occupational Centre for T. B. patients.	..	..	1,39,895	..	1,39,895	1,39,895
Development of Digha ..	..	..	2,03,349	..	2,03,349	2,03,349
Rural Health Centre ..	..	..	2,08,574	..	2,08,574	2,08,574
Expansion and Establishment of T. B. Hospitals.	..	..	18,48,699	..	18,48,699	18,48,699
Total ..	..	..	6,75,43,734	..	6,75,43,734	6,75,43,734

82B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account —

Motor Transport Services	..	..	54,60,028	..	54,60,028	54,60,028
Deduct—Receipt and recoveries on Capital Account.	..	..	(—)9,334	..	(—)9,334	(—)9,334
Total ..	..	..	54,50,694	..	54,50,694	54,50,694

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

Heads.	Expenditure for 1959-60.							
	Charged.				Voted.			
	2	3	4	5	6	7	8	Grand Total:
Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1								
JJ—Miscellaneous Capital Account outside the Revenue Account—Concl'd.								
83—Payments of Committed Value of Pensions—								
Payments in India	13,788	..	13,788	5,74,362	..	5,74,362	5,88,150	5,88,150
Charges in England .. .. .	..	..	..	5,503	..	5,503	5,503	5,503
Total	13,788	..	13,788	5,79,865	..	5,79,865	5,93,653	5,93,653
<hr/>								
86A—Capital Outlay on State Schemes of Government Trading—								
A—Grain Supply Schemes	27,118	..	27,118	1,22,30,119	..	1,22,30,119	1,22,57,237	1,22,57,237
C—Other Miscellaneous Schemes .. .. .	..	..	..	-12,92,018	..	-12,92,018	-12,92,018	-12,92,018
Total	27,118	..	27,118	1,09,38,101	..	1,09,38,101	1,09,65,219	1,09,65,219

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

Nature of Expenditure.	Expenditure during the year.			Expenditure to end of the year.	
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.		
	1	2	3		4	5
	Rs.	Rs.	Rs.	Rs.	
65.—Payment of compensation to Land-holders, etc., on the abolition of the Zamindari system.	1,83,73,918	..	1,83,73,918	4,61,92,464	
65-A.—Capital Outlay on Forests ..	..	..	..	13,500	
66.—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial)—					
A.—Irrigation Works—					
(2) Unproductive—					
Midnapore Canal ..	..	..	..	83,06,728	
Bakreswar Irrigation Scheme ..	..	..	..	7,01,399	
Damodar Canal ..	1,84,063	..	1,84,063	1,30,67,064	
Total—Unproductive ..	1,84,063	..	1,84,063	2,20,75,191	
Total—A.—Irrigation Works	1,84,063	..	1,84,063	2,20,75,191	
B.—Navigation Embankment and Drainage Works—					
(1) Productive —					
Sonarpur-Arapanch Drainage Scheme, Phase I.	72,875	..	72,875	16,86,020	
Sonarpur-Arapanch Drainage Scheme, Phase II.	3,59,246	..	3,59,246	74,60,712	
Bagjolla, Ghuni-Jatragachi Drainage Scheme.	1,90,645	..	1,90,645	87,61,308	
(2) Unproductive—					
Remodelling of Calcutta Corporation out-fall from Bantali to Kulti.	14,76,081	..	14,76,081	14,76,081	
Construction of Irrigation Bungalow at Jalpaiguri near Jaldhaka, Jalpaiguri.	..	..	..	31,046	
Hijli Tidal Canal ..	..	..	..	25,50,805	
Calcutta and Eastern Canals ..	..	..	..	21,81,852	
Sundarbans Steamer Route ..	..	..	..	7,52,547	
Further Development of River Research Institute.	2,15,318	..	2,15,318	7,67,047	
Dredging "Bidyadhari" ..	..	..	..	7,95,709	
Amta Basin Drainage Scheme ..	5,79,363	..	5,79,363	14,33,927	
Dredger "Burdwan" ..	..	..	..	13,63,492	
Kartwa Telma Irrigation Scheme.	7,44,187	..	7,44,187	14,01,525	
Total—B.—Navigation, etc., Works.	36,37,715	..	36,37,715	3,06,62,071	
Total—Irrigation, Navigation, etc., Works.	38,21,778	..	38,21,778	5,27,37,262	
Deduct—Amount met out of Revenue.	..	..	..	—45,63,040	
Net amount outside the Revenue Account.	38,21,778	..	38,21,778	4,81,74,222	

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

Nature of Expenditure.	Expenditure during the.			Expenditure to end of the year.	
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.		
	2	3	4		
1	Rs.	Rs.	Rs.	Rs.	
66-A.—Construction of Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—					
B.—Navigation, Embankment and and Drainage Works—					
Flood Protection Works in West Bengal.	42,81,110	..	42,81,110	1,29,65,419	
Total—B.—Navigation, etc., Works.	42,81,110	..	42,81,110	1,29,65,419	
Total	..	42,81,110	..	42,81,110	1,29,65,419
71—Capital Outlay on Schemes of Agricultural Improvement and Research—					
Multiplication of quality potato seeds, etc.	..	..	..	1,51,346
Sisal Plantation at Rajnagar ..	81,527	..	81,527	4,11,975	
Establishment of seed multiplication Farms.	6,89,385	..	6,89,385	23,18,252	
Establishment of jute seed multiplication Farm.	79,609	..	79,609	21,06,797	
Agricultural Marketing Co-operative Society.	2,19,700	..	2,19,700	5,48,429	
Training of Extension Staff ..	..	..	..	54,407
Brooklyn Ice Plant and Cold Storage	..	..	..	2,28,164
Tank Improvement .. ..	..	..	..	6,21,809
Creation of a Works and Buildings Section under the Directorate of Agriculture.	..	..	..	21,463
Purchase of tractors for cultivation in Cooch behar.	..	..	..	39,776
Multiplication and distribution of jute seeds.	..	..	..	37,021
Greater Calcutta Milk Supply Scheme.	28,597	..	28,597	43,59,096	
Deduct—Receipts and Recoveries on Capital Account.	—41,139	..	—41,139	—60,964	
Total	..	10,57,679	..	10,57,679	1,08,37,571

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

Nature of Expenditure.	Expenditure during the year.			Expenditure to end of the year.	
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.		
	1	2	3		4	5
	Rs.	Rs.	Rs.	Rs.	
72.—Capital Outlay on Industrial Development—Development Programme—					
Investment in share of Kalyani Spinning Mill.	35,00,000	..	35,00,000	35,00,000	
Industrial Estate at Baruipur ..	39,284	..	39,284	5,13,292	
Exploitation of coastal and estuarine fisheries and provision of fishing fleet.	..	..	..	4,21,596	
Investment in shares of Co-operative Organisation.	..	..	..	21,28,500	
Scheme for Industrial Centres ..	7,24,319	..	7,24,319	40,18,293	
Organisation of Silk Reelers' Co-operative Societies.	67,203	..	67,203	18,98,894	
Development of Salt Production ..	5,523	..	5,523	3,04,799	
Industrial Estate at Kalyani ..	14,09,691	..	14,09,691	27,86,297	
Acquisition of Land for the establishment of a Telephone Cable Factory at Mihijam.	35,403	..	35,403	3,61,012	
Industrial Estate at Howrah ..	3,82,911	..	3,82,911	10,66,494	
Investment in shares of Commercial concerns ; Bengal Salt Co.	..	..	..	1,70,000	
Industrial Estate at Saktigarh ..	85,538	..	85,538	1,03,433	
Scheme for setting up of three spinning mills.	43,95,234	..	43,95,234	64,71,282	
West Bengal Finance Corporation	..	..	..	31,77,000	
Messrs. Mecow Industrial Co-operative Society Ltd.	..	..	..	2,60,000	
<i>Deduct</i> —Receipts and recoveries on Capital Account.	-2,238	..	-2,238	-5,998	
Total ..	1,06,42,868	..	1,06,42,868	2,71,74,894	
Investment in shares of West Bengal Provincial Co-operative Bank Ltd.	..	..	..	(b)15,00,000	
Total ..	1,06,42,868	..	1,06,42,868	2,86,74,894	
<i>Deduct</i> —Amount met from ordinary Revenue.	..	..	..	-15,00,000	
Net amount outside the Revenue Account.	1,06,42,868	..	1,06,42,868	2,71,74,894	

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

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

Nature of Expenditure.	Expenditure during the year.			Expenditure to end of the year.
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
80-A.—Capital Outlay on Multipurpose River Schemes—				
Mayurakshi Reservoir Project ..	27,71,856	..	27,71,856	15,17,63,933
Kansabati Reservoir Project ..	1,31,22,367	..	1,31,22,367	3,34,34,524
Damodar Valley Project—				
I—Advances to Damodar Valley Corporation—				
Amount Advanced ..	3,44,00,000	..	3,44,00,000	79,02,03,633
<i>Debit</i> —Government share of Capital Outlay on Damodar Valley Project.	—6,53,39,294	..	—6,53,39,294	—78,09,82,406
II—Government share of the Capital Outlay on the Damodar Valley Project.	6,53,39,294	..	6,53,39,294	78,09,82,406
Total ..	5,02,94,223	..	5,02,94,223	97,54,02,090

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

Nature of Expenditure.	Expenditure during the year.			Expenditure to end of the year.
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
	1	2	3		4	5
	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account.	4,98,98,924	..	4,98,98,924	39,28,34,067
81-A.—Capital Outlay on Electricity Schemes				
II—Thermo-Electric Schemes—				
Development Schemes—				
North Calcutta Rural Electrification Scheme.	..	..	..	1,10,08,696
Diesel Electric Pool ..	..	..	..	4,90,505
Cooch Behar and Dinhat Electric Extension.	..	..	..	4,44,567
Scheme for expansion of power to Urban and Rural Areas.	..	..	..	8,69,507
Total ..	..	..	..	1,28,13,275
I—Hydro-Electric Schemes—				
Acquisition of Kurong and Sili-guri Electric Supply.	..	..	..	6,23,020
II—Thermo-Electric Schemes—				
Barrackpore Electric Supply ..	..	..	..	9,14,744
Cooch Behar Electric Supply ..	..	..	..	2,71,078
Bulk Power Supply Scheme to Garia, Rajpur, Sonarpur, and Baraipur.	..	..	..	1,47,085
Bulk Power Supply Scheme to Gouripur Electric Supply Co. Ltd.	..	..	..	5,61,717
Power Supply Scheme to Raniganj Coal Field.	..	..	..	1,35,511
Bulk Power Supply Scheme to Bongaon Electric Supply.	..	..	..	1,49,127
Bulk Power Supply Scheme to Joynagar, Majilpur and Diamond Harbour.	..	..	..	4,96,243
Acquisition of Santiniketan Electric Supply.	..	..	..	34,697
Acquisition of Burdwan Electric Supply.	..	..	..	34
Total ..	..	..	..	33,33,256
Grand Total ..	..	..	..	(c)1,61,46,531
Deduct—Amount met from ordinary Revenue.	..	..	..	—33,33,256
Net Amount outside the Revenue Account.	..	..	..	1,28,13,275

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

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

Nature of Expenditure.	Expenditure during the year.			Expenditure to end of the year.
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
82.—Capital Account of other Works Outside the Revenue Account.				
Kanchrapara Area Development Scheme.	—32,27,080	..	—32,27,080	2,01,05,552
Development and Administration of Industries at Durgapur.	4,15,45,109	..	4,15,45,109	12,74,83,629
Re-housing of Bustee Dwellers ..	..	..	..	12,02,057
Tollyganj Land Development Scheme.	..	..	..	26,37,365
Housing Schemes	81,29,982	..	81,29,982	2,63,82,337
Other Schemes	51,72,522	..	51,72,522	3,05,63,919
Expenditure on Displaced Persons	70,33,109	..	70,33,109	10,19,13,543
Community Development Project	10,02,934	..	10,02,934	1,55,05,576
Survey of underground Railways	..	..	..	6,00,000
Salt Lake Reclamation Scheme ..	2,67,781	..	2,67,781	3,31,481
Greater Calcutta Milk Supply Scheme.	52,17,699	..	52,17,699	88,83,933
Disposal of Sewage and Production of Gas.	1,161	..	1,161	10,641
After Care Colony and occupational centre for T. B. Patients.	1,39,895	..	1,39,895	3,62,863
Development of Digha ..	2,03,349	..	2,03,349	2,45,563
Rural Health Centre	2,08,574	..	2,08,574	5,70,920
Expansion and Establishment of T.B. Hospitals.	18,48,699	..	18,48,699	*45,37,236
Total ..	6,75,43,734	..	6,75,43,734	34,13,36,615

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

Nature of Expenditure.	Expenditure during the year.			Expenditure to end of the year.	
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.		
	1	2	3		4	5
	Rs.	Rs.	Rs.	Rs.	
82B.—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account.	54,50,694	..	54,50,694	5,46,99,218	
83.—Payments of commuted value of Pensions.	5,93,653	..	5,93,653	27,04,544	
85A.—Capital Outlay on State Schemes of Government Trading.					
Grain Supply Scheme—					
Gross Expenditure ..	37,44,18,542	..	37,44,18,542	4,40,74,67,924	
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	—35,91,81,718	..	—35,91,81,718	—4,27,66,26,760	
<i>Deduct</i> —Capital Expenditure financed from Ordinary Revenues.	—29,79,587	..	—29,79,587	—4,50,56,239	
<i>Deduct</i> —Recoveries from other Governments, Departments, etc.	..	..	..	—8,02,53,168	
Net Expenditure ..	1,22,57,237	..	1,22,57,237	25,51,727	
Community Development Project—					
Gross Expenditure ..	2,27,769	..	2,27,769	55,72,312	
<i>Deduct</i> —Receipts and recoveries on Capital Account.	—2,27,769	..	—2,27,769	—55,72,312	
Net Expenditure ..	..	..	..	..
Other Miscellaneous Schemes—					
Gross Expenditure ..	—12,29,026	..	—12,29,026	24,32,26,597	
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	—62,992	..	—62,992	—26,07,07,615	
Net Expenditure ..	—12,92,018	..	—12,92,018	—1,74,81,018	
Construction of Boats Scheme—					
Gross Expenditure ..	..	..	..	5,902	
Net Expenditure ..	..	..	..	5,902	
Total ..	1,09,65,219	..	1,09,65,219	—1,49,23,389	
Grand Total ..	22,29,23,800	..	22,29,23,800	1,91,02,24,460	

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 para. 4 of Part B of these accounts.*

**B.—DEBT, DEPOSITS, REMITTANCES AND
CONTINGENCY FUND**

I.—Report

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

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

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

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

4. Correction of balances under capital heads outside the revenue account and debt, deposit and remittance heads whether within the Consolidated Fund or Public Account which were transferable to West Bengal in accordance with the scheme embodied in the Bihar and West Bengal (Transfer of Territories) Act has not yet been carried out as necessary information has not been received from Bihar authorities. The matter is under correspondence.

Review of Balances

5. The following is the general statement of balances of the Government of West Bengal on the 31st March, 1960:—

(All figures are in unit of Rupees.)

Debit balance.	Section of the General Account.	Name of Account.	Page.	Credit balances.
1	2	3	4	5
Rs.				Rs.
2,21,29,61,277	A to M, Q & Part of Sec. S	Government Account,	125	
CONSOLIDATED FUND				
	N	Public Debt	126	2,72,96,72,245
60,38,77,092	P	Loans and Advances by State Governments.	137	
CONTINGENCY FUND				
		Contingency Fund	148	4,99,82,534
PUBLIC ACCOUNT.				
	R	Unfunded Debt	149	9,25,77,784
	S	Deposits and Advances—		
		(i) Deposits bearing interest Net balance	150	1,02,86,858
		(ii) Deposits not bearing interest Net balance (including investments)	152	26,94,27,890
3,33,82,466		Investments	152	
3,49,68,501		(iii) Advances not bearing interest	168	
		(iv) Suspense		
23,32,68,050		Investments	186	
		Other Items (Net)	186	3,36,33,490
	T	Remittances—		
4,60,89,983		I. Remittances within India	190	18,69,051
2,29,02,483	W	Cash Balance (Closing)	191	
<hr/>		Total		<hr/>
3,18,74,49,852				3,18,74,49,852

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

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

SECTIONS A TO M, Q AND PART OF SECTION S—

Government Account'

Dr. Rs. 2,21,29,61,277

7. This is the general closing head in the ledger. Under the system of book-keeping followed in Indian Government Accounts, all balances which are not carried forward from year to year are closed to this head. It is also used as an adjusting head for the purpose of counter balancing entries which have been included elsewhere in the accounts. The balance under this head, therefore, represents the cumulative results of revenue, capital and other transactions in respect of which no separate progressive balanced accounts are kept. The account for 1959-60 is given in the following table:—

Dr.	Details.	Cr.
Rs.		Rs.
2,04,76,86,800	A—Opening balances	
	B—Revenue Receipts	91,63,71,712
	Part V Miscellaneous Government account	49,721
85,57,92,523	C—Expenditure on Revenue Account	
22,59,03,387	D—Capital Expenditure outside the Revenue Account	
	F—Closing balance, Dr.	2,21,29,61,277
3,12,93,82,710	Total ..	3,12,93,82,710

8. The opening balance on the 1st April, 1959 exceeds the previous year's closing balance by a sum of Rs. 3,415. This is due to the fact that the opening balance of certain heads of accounts on the 15th August, 1947 were revised under circumstances brought to light after the close of the accounts of the previous year, and that these changes have been carried out in the opening balances for the year under report as detailed below. Corresponding change has been made in the balance of Government Account.

Heads in respect of which the opening balance on 1st April, 1959 has been changed. Cr. Balance Increase (+) Decrease (-) Dr. Balance Increase (+) Decrease (-)

	Rs.	Rs.
P. Loans and Advance, etc., Loans to Local Funds, private parties, etc.		
Advance to Cultivators :—		
Loans under Land Improvement Act XIX of 1883		+ 50
Agriculturists' Loan Act XII of 1884		- 230
Miscellaneous Loans and Advances :—		
Loans to Artisans		+ 2,340
Cattle Purchase Loan		- 447
R—unfunded Debt :—		
State Provident Fund (Rupee Branch)	(-)	1,701
Due to rounding	(-)	1
Total	(-)	1,702
Total		+ 1,713
Net Dr. Balance	+ 3,415	

SECTION N—PUBLIC DEBIT

Cr. Rs. 2,72,96,72,245

9. The term "Public Debt" as used in the report includes only regular loans raised from the public or from the Central Government and does not cover other obligations (whether bearing interest or not) such as Special Loans, State Provident Fund, Depreciation Reserve and other Funds which are dealt with in Section R and S of this Report. The balances, represent the nominal value of outstanding debt on 31st March, 1960 and not the cash proceeds of loans which differ from the nominal value when loans are issued otherwise than at par. A comparative statement showing the aggregate gross capital liabilities of the Government of West Bengal on the 31st March, 1960 and the capital and other disbursements which are treated as a set-off against these liabilities, will be found in Statement No. 2 of this part of the Report.

"Public Debt" is divided into four categories, namely :—

(i) Permanent Debt—Covering loans raised in the open market and having a currency of more than twelve months.

(ii) Floating Debt—Covering borrowings of a purely temporary character repayable within twelve months, such as Treasury Bills or Ways and Means Advances from the Reserve Bank.

(iii) Loans from the Central Government under Section 163(2) of the Government of India Act, 1935 (now defunct) and Article 293(2) of the Constitution of India. To this head was transferred the balance of the liabilities of the State Government to the State loans Fund on 31st March, 1937 when it was wound up after all the adjustments under the Scheme for the decentralisation of balances and the cancellation and consolidation of debt had been made.

The head includes share of the loans granted to the Government of Bengal and taken over by the newly-formed Government of West Bengal on the 15th August, 1947.

(iv) Other loans covering (1) Loans from Khadi and Village Industries Commission, (2) Loans from National Co-operative Development and Warehousing Board, (3) Loans from National Agricultural Credit (long Term Operation) Fund of the Reserve Bank of India, (4) Loans from the Indian Central Oilseeds Committee and (5) Loans from the Life Insurance Corporation of India (vide page 134).

The details of the credit balance under "Public Debt" are as follows:—

	Cr. Rs.
Permanent Debt	34,85,60,700
Loan from the Central Government	2,36,12,03,855
Other Loans	1,99,07,690
	<hr/>
Total	.. 2,72,96,72,245
	<hr/>

Permanent Debt

.. .. .

Cr. Re. 34,85,60,700.

10. A loan of Rs. 7,69,69,400 was raised by the Government of West Bengal in the open market during the year under report. The statement below gives a detailed account of the loans so far raised by Government in the open market :—

FINANCE ACCOUNTS. GOVERNMENT OF WEST BENGAL.

Description of loan.	Object of loan.	When raised.	When repayable.	Rate of Interest.	Amount subscribed.	Opening balance on 1st April, 1959.	Face value of Bonds purchased out of Sinking Funds and cancelled during the year.	Debt/Loan discharged raised during the year.	Balance of loan outstanding on 31st March, 1960.
1	2	3	4	5	6	7	8	9	10
				Per cent.	Rs.	Rs.	Rs.	Rs.	Rs.
34 per cent. West Bengal Loan, 1962.	To meet a part of capital expenditure on certain Development Schemes (1) Development of State Roads, (ii) Road Transport Scheme and (iii) North Calcutta Rural Electrification Scheme.	September 1951.	17th September 1962.	3½	1,75,00	1,75,00	73.30	Nil	1,75,00
4 per cent. West Bengal Loan, 1964.	To meet a part of the further capital expenditure in respect of (i) Development of State Roads, (ii) Road Transport Scheme and (iii) North Calcutta Rural Electrification Scheme.	August 1952	1st August, 1964	4	2,00,00	2,00,00	56.94	Nil	2,00,00

4 per cent. West Bengal Loan, 1963.	To meet a part of the further capital expenditure in respect of (i) Development of State Roads, (ii) Road Transport Scheme and (iii) North Calcutta Rural Electrification Scheme and Kanchrapara Area Development Scheme.	July 1953	15th July 1963.	4	3,60,24	3,60,24	94.87	Nil	3,60,24
4 per cent. West Bengal Loan, 1967.	To meet a part of the further capital expenditure in respect of (i) Development of State Road, (ii) Road Transport Scheme and (iii) North Calcutta Rural Electrification Scheme and cost of Acquisition of Zamin-daries and for financing Durgapur Coke-Oven Plant Scheme.	August 1955.	1st September 1967.	4	7,58,72	7,58,72	50.11	Nil	7,58,72
4 per cent. West Bengal Loan, 1968.	Development of State Roads, Durgapur Coke-Oven, GasGrid and Power Plant Project Kangsabati Reservoir Project, State Transport Service, Electricity Schemes, Slum Clearance, Housing and Industrial Scheme.	September 1956.	3rd September 1968.	4	7,11,46	7,11,46	..	Nil	7,11,46
4½ per cent. West Bengal Loan, 1970.	Durgapur Coke-Oven, Gas-Grid, Power Plant Project and certain other Development Schemes included in 2nd Five-Year Plan.	July 1958.	15th July 1970.	4½	5,10,50	..	5,10,50	..	5,10,50
4 per cent. West Bengal Loan, 1971	Ditto	August 1959	August 1971.	4	7,69,69	..	..	7,69,69	7,69,69

Of the above Government 4 percent, Loans, 1971 of the face value of Rs. 10,00,000 have been purchased out of Sinking Fund money in addition to those shown above. The particular Sinking Fund to which it relates has not been intimated by the State Government.

The balance represents the amounts of Rs. 1,75,00,000, Rs. 2,00,00,000, Rs. 3,60,23,300, Rs. 7,58,72,200, Rs. 7,11,46,100, Rs. 5,10,49,700 and Rs. 7,69,69,400 raised by the Government of West Bengal in the 3½ per cent. West Bengal Loan, 1962, 4 per cent. West Bengal Loan, 1964, 4 per cent. West Bengal Loan, 1963, 4 per cent. West Bengal Loan, 1967, 4 per cent. West Bengal Loan, 1968, 4½ per cent. West Bengal Loan, 1970 and 4 per cent. West Bengal Loan, 1971, respectively with a view to meeting a part of the capital expenditure on certain development schemes, viz. (i) Development of State Roads, (ii) Road Transport Scheme, (iii) North Calcutta Rural Electrification Scheme, (iv) Kanchrapara Area Development Scheme (Kalyani Town), (v) Durgapur Cove-Oven, Gas, Grid and Power Plant Project, (vi) Kansabati Reservoir Project, (vii) Slum Clearance, Housing and Industrial Scheme, (viii) State Transport Service and (ix) Electricity Scheme. The first five loans were issued at par and the last two namely 4½ per cent. West Bengal Loan, 1970 and 4 per cent. West Bengal Loan, 1971 were issued at Rs. 99.50 for every Rs. 100 of the loan applied for. The loans will be repaid at par in September 1962, August, 1964, July 1963, September, 1967, September 1968, July 1970 and August, 1971 respectively. To make necessary provisions for repayment of the above loans Sinking Funds have been opened by the Government to be fed by annual contributions commencing from 1952-53, 1953-54, 1955-56, 1956-57, 1957-58, and 1959-60 respectively.

Loans from the Central Government

Cr. Rs. 2,36,12,03,855

11. The amount represents the balance of the loans due on the 31st March, 1960 to the Central Government. It is composed of (i) Rs. 1,95,04,046 representing the proportionate share of the loans outstanding against the Government of Bengal on the date of partition taken over by the Government of West Bengal and (ii) Rs. 2,34,16,99,809 representing the amount outstanding against the loans taken from the Central Government after the partition.

The details of the Pre-partition loans are given below:—

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

All the above loans remain outstanding and the question of repayment is under correspondence between the Central and State Governments.

The details of the Post-partition loans are as follows :—

Serial No.	Description of loan.	Balance out- standing on 1st April 1959.	Loans received during the year.	Total.	Amount discharged during the year.	Balance outstanding on 31st March 1960.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Rs.	Rs.	Rs.	Rs.	Rs.
1(a)	Ways and Means Advances	2,50,00,000	.....	2,50,00,000	.....	2,50,00,000
(b)	Ways and Means Advance for Plan Schemes	1,05,862	.....	1,05,862	.....	1,05,862
2	Loans for Productive Development Scheme	49,01,000	.....	49,01,000	.....	49,01,000
3	Loans for paying West Bengal Government's share of expenditure on Damodar Valley Corporation.	73,80,00,000	3,44,00,000	77,24,00,000	.....	77,24,00,000
4	Share of expenditure of the Damodar Valley Corporation against loan granted by the International Bank.	1,78,03,000	.....	1,78,03,000	.....	1,78,03,000
5	Loans for Mayurakshi Project	9,44,55,000	.....	9,44,55,000	.....	9,44,55,000
6	Loans for rehabilitation of Displaced Persons	47,94,18,611	3,22,49,000	51,16,67,611	14,73,000	51,01,94,611
7	Loans under Grow More Food Schemes	6,28,30,659	1,77,69,000	8,05,99,659	47,13,692	7,58,85,967
8	Loans for contribution towards share capital of State Ware- housing Corporation.	7,00,000	.....	7,00,000	34,314	6,65,686

Serial No.	Description of loan.	Balance out- standing on 1st April 1959.		Loans received during the year.		Total.		Amount discharged during the year.		Balance outstanding on 31st March 1960.	
		(3) Rs.	(4) Rs.	(5) Rs.	(6) Rs.	(7) Rs.	(8) Rs.	(9) Rs.	(10) Rs.		
(1)											
9	Removal of Khatal from Calcutta	1,30,95,745	....	1,30,95,745	....	1,30,95,745	6,01,783	1,24,93,962	
10	Jute Seed Multiplication Farm	95,150	....	95,150	....	95,150	25,318	69,832	
11	Greater Calcutta Milk Supply Scheme	9,75,300	....	9,75,300	....	9,75,300	38,830	9,36,470	
12	Loans for Educational Development	69,76,701	2,65,450	72,42,151	79,766	72,42,151	79,766	71,62,385			
13	Forestry Scheme Loan	19,99,241	....	19,99,241	....	19,99,241	1,35,314	18,63,927	
14	Community Project Loans	2,26,28,295	54,98,002	2,81,26,297	14,69,547	2,81,26,297	14,69,547	2,66,56,750			
15	National Extension Service Loan	16,38,459	....	16,38,459	....	16,38,459	1,42,836	14,95,623	
16	Loans for Road Development Schemes, etc.	2,58,02,214	....	2,58,02,214	....	2,58,02,214	48,59,965	2,09,42,249	
17	Loans for Development of Handloom and Khadi Industries	59,52,503	12,81,000	72,33,503	1,490	72,33,503	1,490	72,32,013			
18	Small Scale Industries	1,48,50,432	1,50,19,000	2,98,69,432	15,22,214	2,98,69,432	15,22,214	2,83,47,218			
19	Rehabilitation of Co-operative Movement in West Bengal	28,73,000	....	28,73,000	....	28,73,000	....	28,73,000
20	Loans for National Water Supply and Sanitation Scheme	1,31,40,113	1,00,60,000	2,32,00,113	2,81,497	2,32,00,113	2,81,497	2,29,18,616			
21	Loans for Development Purpose	4,00,00,000	....	4,00,00,000	....	4,00,00,000	....	4,00,00,000
22	Loans for approved Development Schemes	22,31,53,317	....	22,31,53,317	....	22,31,53,317	1,92,23,173	20,39,30,144	
23	Railway Electrification Programme .. ..	....	48,00,000	48,00,000	....	48,00,000	....	48,00,000
24	Loans for permanent improvement in scarcity areas	88,35,000	89,000	89,24,000	....	89,24,000	....	89,24,000	

25	Loans for Protection of Towns	1,80,00,000	.....	1,80,00,000	.....	1,80,00,000
26	Loans for Scarcity Relief	4,08,626	.....	4,08,626	76,967	3,31,659
27	Taccavi Loans to Agriculturists	1,50,00,000	.....	1,50,00,000	12,49,364	1,37,50,636
28	Loans for Miscellaneous Development Schemes	4,35,00,000	2,33,40,000	6,68,40,000	.....	6,68,40,000
29	Loans to Cultivator	88,74,093	.....	88,74,093	11,96,784	76,77,309
30	Expansion of Power	1,63,00,000	.....	1,63,00,000	.....	1,63,00,000
31	Flood Control Scheme	1,20,00,000	35,00,000	1,55,00,000	.....	1,55,00,000
32	Flood and Drought Relief	3,69,46,220	.....	3,69,46,220	39,41,602	3,30,04,618
33	Loans under Low Income Group Housing Scheme	1,09,18,435	65,47,000	1,74,65,435	3,32,985	1,71,32,450
34	Share of Small Savings Collection	16,60,25,000	6,44,00,000	23,04,25,000	.....	23,04,25,000
35	Assistance to low paid employees	44,86,785	24,00,000	68,86,785	6,27,630	62,59,155
36	Police Housing Scheme	70,70,410	35,00,000	1,05,70,410	.....	1,05,70,410
37	Slum Clearance Scheme	24,40,000	41,000	24,81,000	.....	24,81,000
38	Loans under Subsidized Industrial Housing Scheme	75,53,865	23,92,000	99,45,865	2,80,608	96,65,257
39	Village Housing Projects .. .. .	.....	17,05,000	17,05,000	.....	17,05,000
Total		2,15,47,53,036	22,92,55,452	2,38,40,08,488	4,23,08,679	2,34,16,99,809

The details of the above loans against which balances are outstanding at the end of March, 1960 are given in Appendix IV.

The loans have been repaid regularly except in the case of loans for Mayurakshi Project, Chemical Fertiliser, Co-operative Development Marketing, Small-scale Food Preservation Units, etc., under "Grow More Food Schemes" Development of Handloom and Khadi Industries, Cottage and Small-scale Industries, etc.

Loans granted to the Government of West Bengal by the Government of India in connection with the Mayurakshi Project are not being repaid in accordance with the terms imposed in the sanction. Instalments on account of principals already due have not been paid by the State Government. The matter is under consideration of the Government of India.

Repayment of loans for rehabilitation of displaced persons are not being made in accordance with a revised order in terms of which the States should pay to the Union the amounts of principal and interest including arrear, if any, they collect on account of loans re-lent either to displaced persons or others for rehabilitation of displaced persons. Other loans for rehabilitation purposes are not being repaid regularly according to the terms and conditions.

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

The Damodar Valley Corporation are paying interest on the share of capital advance received from the State Government at the existing rate. The rate proposed by the Finance Commission in respect of the loans for Multipurpose River Valley Projects is being adopted by the Corporation from 1960-61.

An aggregate amount of Rs. 19,26,00,000 was received by the State Government during 1959-60 as ways and means advance for Plan Schemes which had been adjusted against the final sanctions of loans of Rs. 11,51,88,450 and grant of Rs. 7,74,11,550. This loan has been shown included in the total post-partition loan of Rs. 22,92,55,452 received during 1959-60.

Acceptance of the balance by the Government has been called for.

Other Loans

Cr. Rs. 1,99,07,690

Rs.

12. This is made up of loans under the heads detailed below:—

Loans from Khadi and Village Industries Commission ...	11,36,578
Loans from National Co-operative Development and Warehousing Board ...	12,02,577
Loans from National Agricultural Credit (Long Term Operation) Fund of the Reserve Bank of India ...	21,28,500
Loans from the Indian Central Oilseeds Committee ...	23,400
Loans from the Life Insurance Corporation of India ...	1,54,16,635
Total ...	1,99,07,690

The details of the balance under IV.—Other Loans are as follows :—

Serial No.	Description of loan.	Balance outstanding on 1st April, 1959.	Loans received during the year.	Total.	Amount discharged during the year.	Balance outstanding on 31st March, 1960.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Loans from Khadi and Village Industries Commission ..	3,70,358	14,58,570	18,28,928	6,92,350	11,36,578
2	Loans from National Co-operative Development and Housing Board.	5,05,750	7,74,409	12,80,159	77,582	12,02,577
3	Loans from National Agricultural Credit (Long-term Operation) Fund of the Reserve Bank of India.	21,28,500	.....	21,28,500	.....	21,28,500
4	Loans from the Indian Central Oilseeds Committee ..	32,400	.....	32,400	9,000	23,400
5	Loans from the Life Insurance Corporation of India ..	99,00,000	57,38,000	1,56,38,000	2,21,365	1,54,16,635
Total—IV—Other Loans ..		1,29,37,008	79,70,979	2,09,07,987	10,00,297	1,99,07,690

**Loans from Khadi and Village Industries
Commission**

Cr. Rs. 11,36,578

The balance represents loans taken from the Khadi and Village Industries Commission for the development of Village Industries in the Community Project areas of West Bengal and mainly includes two kinds of loans, viz. (i) Loan for Capital expenditure which is interest free and repayable within a period of five years and (ii) Working Capital loan on which no interest is charged during the first year and interest at the rate of 3 per cent. per annum is charged for the second and third years repayable within three years from the date of release of the loan by the Commission.

The repayments are to commence from 1960 and onwards.

**Loans from National Co-operative
Development and Warehousing Board**

Cr. 12,02,577

Loans were granted by the National Co-operative Development and Warehousing Board for the schemes of Co-operative Development in the State of West Bengal. They are repayable in fifteen annual equated instalments and will carry interest at 84½ per cent. per annum, the first instalment to commence from the first anniversary date of drawal of the loan.

**Loans from National Agricultural Credit (long
term operation) Fund of the Reserve Bank of India**

Cr. Rs. 21,28,500

The loan was granted by the Reserve Bank of India to the Government of West Bengal for the purpose of contribution to the share capital of Co-operative Institutions in the State during 1958-59 and it was drawn only on 30th March, 1959. The loan will be for a period of twelve years. The principal should be repaid in equal annual instalments, the first instalment being payable on the expiry of the third year. The following scale of interest rates will apply to the loan—

First 2 years —	Nil.
Next 3 years—	2 per cent.
Next 4 years —	2½ per cent
Next 3 years—	3 per cent.

Loans from the Indian Central Oilseeds Committee

Cr. Rs. 23,400

The amount represents balance of two loans of Rs. 18,000 each received from the Indian Central Oilseeds Committee during the years 1954-55 and 1956-57 for the development of Village Oil Crushing Industry. They are repayable in 5 equal annual instalments commencing from the end of the first year of implementation of the scheme. The loans are interest free. The schemes were implemented on different dates, viz., 1st April 1955, 5th January 1957 and 14th January 1957, respectively, but repayments are not being made in accordance with the terms and conditions attached to these loans.

**Loans from the Life Insurance Corporation
of India**

Cr. Rs. 1,54,16,635

The amount represents balance of the loans granted by the Life Insurance Corporation of India to the Government of West Bengal in connection with their Middle Income Group Housing and the Rental Housing Scheme for State Government Employees. The loans under Middle Income Group

Housing Scheme comprise of Rs. 84,00,000 and Rs. 44,00,000 credited to Government Account on 31st March 1959 and 31st March 1960 respectively. The loan obtained during 1958-59 is repayable in twenty-five annual equated instalments commencing from the anniversary date of drawal of the loans and carry rate of interest at five per cent. per annum. The loans under the Rental Housing Scheme consist of Rs. 15,00,000 and Rs. 13,38,000 credited on 31st March 1959 and 31st March 1960. The loan obtained during 1958-59 is repayable in twenty annual equated instalments of principal and interest at five per cent. per annum commencing from the anniversary date of drawal of the loan. The terms and conditions of loans relating to 1959-60 have not yet been communicated.

An acceptance of balance under "IV—Other Loans" by the Government of West Bengal has been called for.

Section P—Loans and Advances by State Government

Dr. Rs. 60,38,77,092

13. This head records the transactions in connection with loans and advances granted by State Governments to local bodies, cultivators, etc. The balances comprise of the following:—

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

	Rs.
Loans to Presidency Corporations, Port Trusts and other Port Funds ..	1,66,38,409
Loans to Municipalities	68,58,525
Loans to District and other Local Fund Committees	49,56,745
Advances to Cultivators	5,57,01,878
Advances under Special Laws	47,77,482
Miscellaneous Loans and Advances	11,98,64,622
Loans and Advances to displaced persons	37,90,56,988
Loans and Advances under Community Development Programme ..	1,53,17,422
Total (1) ..	60,31,72,071

(2) Loans to Government servants—

House-building Advances	4,63,329
Advances for purchase of motor conveyances	2,10,075
Advances for purchase of other conveyances	23,388
Passage Advances	5,561
Other Advances	2,668
Total (2) ..	7,05,021
Grand total ..	60,38,77,092

Loans to Presidency Corporation, etc.

Dr. Rs. 1,66,38,409

14. These represent loans granted to the Calcutta Corporation from time to time for payment of dearness allowance and supply of essential foodstuffs to its employees, for financing various schemes made with a view to improve the water supply, sewerage, etc., and also for affording financial

help to the Corporation in times of dire necessity. Altogether sixteen loans constitute the balance indicated above. Balances in respect of fourteen of the loans have been accepted by the Corporation. Out of the sixteen loans, fifteen have been sanctioned under equated system of repayment. The sixteenth loan is a consolidated one which is repayable by the Corporation in full by the end of 1966-67. The question of recovery of arrear instalments amounting to Rs. 3,84,151 (principal Rs. 2,80,212 and interest Rs. 1,03,939) is under correspondence with the Government.

Loans to Municipalities

Dr. Rs. 68,58,525

15. Loans were granted to municipalities for financing various schemes of water supply, improvement of roads, payment of wages to employees and other development projects. These are generally very long term loans. Instalments of principal and interest are being recovered regularly except in the case of fifteen municipalities from which a total sum of Rs. 6,26,966 (principal Rs. 4,71,410 and interest Rs. 1,55,556) is overdue. The matter has been reported to Government. No recovery could be made in respect of two loans granted to two municipalities owing to non-settlement of terms of repayment. Certificates of acceptance of balance have not yet been received from eleven municipalities. The matter is under correspondence.

*Loans to District and other Local
Fund Committees*

Dr. Rs. 49,56,745

16. These loans are meant for affording financial help to the District Boards and District School Boards in carrying out administration and also for the purpose of giving effect to their various schemes. Conditions of repayment are being fulfilled except in the cases of four District Boards and eight Union Boards from which a total sum of Rs. 1,75,427 (principal 1,37,500 and interest Rs. 37,927) has become outstanding. The matter has been reported to Government. Certificates of acceptance of balance are wanting from one District Board/and three Union Boards. The matter is under correspondence.

As a result of the revised assessment of cess which fell below the original anticipation some loss is apprehended in respect of the loans granted to the 24-Parganas District Board for the Magrahat Drainage Scheme. The interest was fully repaid during 1939-40 and the amounts of cess realised are now being taken towards repayment of principal. The amount outstanding on the 31st March, 1960 in respect of this loan is Rs. 8,08,651. It was originally decided by the Government to write off the loss in 1954-55 which has since been kept in abeyance in view of the fact that further realisation of cess is being expected.

Advances to Cultivators

Dr. Rs. 5,57,01,878

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

	Rs.
(i) Loans under Land Improvement Act XIX of 1883	11,46,223
(ii) Agriculturists' Loans Act XII of 1884	5,08,22,877
(iii) Loans to small jute-growers	9
(iv) Loans in other cases of distress	84,390
(v) Loans under the scheme for distribution of chemical fertilisers	36,48,379
Total	5,57,01,878

18. These loans are provided for under certain Acts of Legislature and are primarily intended for affording financial assistance to cultivators in carrying out their work of cultivation especially in times of distress and also in improving lands. Detailed accounts are kept by the District or Revenue authorities who are also responsible for watching the recoveries of **principal and interest**. Reports have been received from two districts that the amounts of overdue instalments of principal are Rs. 4,48,185, Rs. 47,66,323, Rs. 9, Rs. 7,279 and Rs. 1,17,655 in respect of items (i), (ii), (iii), (iv) and (v) respectively and of interest are Rs. 3,29,202, Rs. 2,15,275, Rs. 2,759 and Rs. 2,136 in respect of items (i), (ii), (iv) and (v) respectively. Reports from the remaining districts are awaited.

There are discrepancies amounting to Rs. 4,969, Rs. 4,84,358 and Rs. 4,89,244 in respect of items (i), (ii) and (v) respectively between the **ledger and the broad-sheet balances**, which are under reconciliation. Out of Rs. 4,969 (net) in respect of item (i), discrepancies amounting to Rs. 125, Rs. 2,454 and Rs. 9, 184 relate to the years 1955-56, 1957-58 and 1958-59 respectively. Out of Rs. 4,84,358 in respect of item (ii), discrepancies amounting Rs. 1,10,266, Rs. 132 and Rs. 9,06,229 relate to the years 1956-57, 1957-58 and 1958-59 respectively.

Sum of Rs. 500 was written off as irrecoverable under item (ii). Certificate of acceptance of balance have not yet been received in the above cases. The matter is under correspondence.

Advance under Special Laws

Dr. Rs. 47,77,482

19. The balance is composed of:—

	Rs.
(i) Zamindary Embankment Advances under Act II (B. C.) of 1882 ..	47,32,004
(ii) Loans under Bengal Agriculture and Sanitary Improvement Act, 1920	30,038
(iii) Ramnagar Sapua Khal	15,44 0
Total ..	47,77,482

20. The Revenue authorities are responsible for watching the recoveries of principal and interest of these loans. In respect of item (i) there is discrepancy between the ledger and the broad-sheet balances, amounting to Rs. 1,31,419 (net) which includes Rs. 255, Rs. 32,145, Rs. 5,83,847, Rs. 3,415 and Rs. 2,98,792, Rs. 1,81,478 relating to the years 1953-54, 1954-55, 1955-56, 1956-57, 1957-58 and 1958-59 respectively.

Certificates of acceptance of balance are outstanding in all cases.

Miscellaneous Loans and Advances

Dr. Rs. 11,98,64,622

21. The details of the balance are:—

	Dr. Rs.
(1) Loans to ex-detenus	2,02,195
(2) Loans to Co-operative Land Mortgage Bank	25,49,259
(3) Advances to West Bengal Provincial Co-operative Bank and Multi-purpose Societies	8,44,204
(4) Loans to Provincial Co-operative Bank for development of Wool Industry in Kalimpong	68,334

	Rs.
(5) Loans to Traders	6,497
(6) Loans to Distressed Tailors	14,422
(7) Cattle Purchase Loan	94,05,472
(8) Loans under the scheme for increased provision for aid to Industries	45,19,862
(9) Loans to Silk-reelers' and Weavers' Co-operative Society ..	24,000
(10) Loans for new management of Barasat-Basirhat Light Railway ..	7,81,104
(11) Loans to Co-operative Society of State Transport Employees ..	37,430
(12) Loans to Chank Artisans	20,000
(13) Loans under the scheme for development of Village Oil Industry ..	58,175
(14) Loans for development of Mat Industry	2,518
(15) Loans under the scheme for development of Blacksmithy Industry	13,834
(16) Loans for Oil Crushing Industry	—7,053
(17) Loans for development of Carpentry Industry	13,200
(18) Loans to individuals and Public bodies in Cooch Behar ..	1,06,307
(19) Loans to West Bengal State Electricity Board	2,63,82,000
(20) Loans under the Low Income Group Housing Scheme	1,24,83,268
(21) Loans to Milk Producers' Co-operative Society at Rajganj ..	12,065
(22) Loans to Pioneer Auto-Rickshaw Co-operative Transport Society ..	8,000
(23) Loans to Women's Co-operative Industrial Home, Ltd., Kamarhati	9,000
(24) Loans to the Co-operative Societies for the purchase of land, construction of storage godowns and establishment of Cold Storage Plant	6,68,264
(25) Loans to West Bengal Financial Corporation on account of Government guarantee for dividends	10,39,141
(26) House Building Advance to the flood-affected people	35,33,732
(27) Loans to Studio Supply Co-operative Society	1,46,945
(28) Loans to State Electricity Board under Development Scheme ..	2,03,07,000
(29) Special advance to Mr. Swallow, a stranded person	300
(30) Loans for Ambar Charka Programme	6,35,000
(31) Loans to West Bengal Dental Council	4,000
(32) Loans for scheme for Cane Gur Khandesari Sugar	64,631
(33) Loans to Calcutta Tramways Co.	10,00,000
(34) Loans for Working Capital for Mobile Van	21,105
(35) Loans to West Bengal Development Corporation	2,27,000
(36) Loans to Agricultural Marketing Society	14,06,900
(37) Loans to Re-organisation of Primary Credit	8,76,336
(38) Loans to cultivators for Mulberry Cultivation	1,58,377

	Dr. Rs.
(39) Loans to cattle owners of City Khatahs	1,33,502
(40) Loans to National Sugar Mill Ltd.	13,00,000
(41) Loans for fish production in Semi-Derelict tanks	2,76,741
(42) Loans to Calcutta Improvement Trust	19,00,000
(43) Loans for Ghani Oil Crushing Industry	3,00,000
(44) Special advance to deputationists for higher education abroad	4,693
(45) Loans for Water Supply in rural areas	663
(46) Loans for production of multi-voltine mother-stock on the plains	21,475
(47) Loans for promotion of Gur Industry	1,34,224
(48) Natural Calamity loan	—212
(49) Short term loan for augmentation of fish production in cultivable tank	1,51,029
(50) Loans for rendering assistance to needy fishermen through Co-operative Societies	3,97,782
(51) Loans for development of village pottery in Community Project areas	5,000
(52) Loans for development of Hand pounding of Rice and Atta Chaki Industry in Community Project Areas	27,500
(53) Loans for development of Cane Gur and Khandesari Sugar industry in Community Project Areas	5,200
(54) Loans under the Scheme for Co-operative Farming Experiments	1,56,250
(55) Loans for soap making with non-edible oils in Community Project areas	60,500
(56) Rehabilitation of Central Co-operative Bank	28,73,000
(57) Loans to Co-operative Societies for installation of Powerlooms	25,80,875
(58) Loans for canning and preservation of fruits	1,65,000
(59) Loans to State Electricity Board under Railway Electrification Scheme	48,00,000
(60) Loans for middle income group housing scheme	2,00,000
(61) Loans for Gariahata overbridge	5,00,000
(62) Loans for village house project, Plan II	4,52,795
(63) Loans to Durgapur authority	10,000
(64) Special advance to students for higher Education abroad	13,036
(65) Special advance to students in U. K.	107
(66) Loans for improved appliances including standardisation and stamping	53,602
(67) Loans for housing of colony	2,40,800
(68) Loans for special house building in Calcutta	3,750
(69) Seed Cocoon rearsers	—66

<i>Loans for development of Handloom Industry—</i>	Dr. Rs.
(70) Co-operative Societies, Handloom Industry	53,21,943
(71) Weavers' Co-operative Marketing Society	3,93,500
(72) Scheme for Share Capital to Weavers	1,65,528
(73) Establishment of Dye Houses	20,500
(74) Co-operative Societies, Handloom Industry (Silk)	3,74,000
(75) Co-operative Societies, Handloom Industry (Woollen)	49,000
(76) Scheme for Share Capital to Weavers (Silk)	48,722
(77) Loans for supply of Improved Appliances (Silk)	11,500
(78) Loans for renovation and rehabilitation of Weavers' houses	44,012
(79) Loans for development of Handicraft Co-operative	21,127
(80) Loans for Cottage and Small scale Industries	800
<i>Loans under Intensive Food Production Schemes—</i>	
(81) Unionwari Tank Fishery Development Scheme	1,73,489
(82) Improvement of Tank Fisheries in dry districts	3,16,690
(83) Loans to owners or lessees of Beel Fisheries	93,862
(84) Loans to big growers	4,57,909
(85) Loans for development of Palm Gur Industry	—5,956
<i>Rehabilitation Scheme—</i>	
(86) Loans to Artisans	35,73,326
<i>Loans to Educational Institutions—</i>	
(87) Calcutta University	—260
(88) Construction of Hostel Building	82,033
(89) School Meal Advisory Committee	5,000
(90) College of Engineering and Technology, Jadavpur	2,45,000
(91) Victoria Institution for Girls	45,870
(92) Kamala Girls' School	2,25,000
(93) Manimala Girls' College	42,000
(94) Ananda Chandra College	1,24,596
(95) Ramananda College	59,891
(96) Huban Mohan Dutt Public Institute	8,064
(97) Siliguri College	22,440
(98) Berhampore Girls' College	90,000
(99) Shyama Sundari Vidyapith	6,000
(100) Howrah Girls' School	30,979

	Rs.
(101) Barisha College	33,731
(102) Krishnanath College	10,000
(103) Ram Krishna Mission Asram	65,000
(104) Jangipur College	31,209
(105) Matijheel College	6,196
(106) Kalyan Niketan School	16,000
(107) Kharagpur College	43,993
(108) Balurghat College	34,863
(109) Ghum Junior H. E. School	16,000
(110) Santipur College	6,529
(111) Gokhale Memorial Girls' College	31,976
(112) Vidyanagar Siksha Sansad	26,000
(113) Tamralipta Mahavidyalaya	30,565
(114) Ramsadaya College	4,900
(115) Bolpur College	2,700
(116) Vidyasagar Bani Bhawan	15,200
(117) Hetampur K. C. College	15,005
(118) Bijoy Narayan Maha Vidyalaya	27,197
(119) Roman Catholic Mission of Calcutta	28,000
(120) Uttarpara High School	20,000
(121) Loreto Mission School, Calcutta	3,79,960
(122) Loans to Dr. J. K. Roy for Research in U. S. A.	2,000
(123) Kandi Raj College	21,600
(124) Board of Secondary Education	6,00,000
(125) Siliguri Junior School	—2,000
(126) Bangabasi College, Nabadwip	12,000
(127) Prasanna Dev Balika Maha Vidyalaya	2,00,000
(128) K. K. Hindu Academy	9,000
(129) Sarada Asram	28,500
(130) Helancha College	52
(131) Vivekananda Institute, Howrah	1,95,528
(132) Silpamandir Girls' School	20,000
(133) Hiji High School	1,69,000
(134) Women's Christian College	45,848
(135) Krishnagar College	11,000

Loans to Educational Institutions—Contd.

	Rs.
(136) St. Agnes Convent, Kharagpur	1,78,412
(137) Netaji Mahavidyalaya	11,700
(138) Hooghly Technical School	14,165
(139) Kalna College	21,239
(140) Sahebnagar Junior High School, Murshidabad	13,500
(141) Raiganj College	15,000
(142) Loans to Educational Institutions	—7,870
(143) Gobardanga Hindu College	10,357
(144) Sibpore Hindu Girls' College	29,018
(145) Central Collegiate School	37,150
(146) Indian Institute of Social Welfare and Business Management	3,10,890
(147) Marine Engineering College	2,000
(148) Technical K. A. High School	3,000
(149) Ramkrishna Mission Silpamandir	52,244
(150) Bally Jora Aswathatala Vidyalaya	19,346
(151) Bally Girls' High School	700
(152) Silpamandir Girls' School, Gorabazar	6,650
(153) Hooghly Women's College	45,000
(154) Calcutta Deaf and Dumb School	61,000
(155) Loans to Aghore Khan Prakash Ch. Maha Vidyalaya	50,000
(156) Bahara Adarsha Vidyalaya	18,000
(157) Lake School for Girls	65,000
(158) La Martiniere Girls' School	1,00,000
(159) Bagrakote Junior High School	3,200
(160) Kelomel Siksha Sadan	9,000
(161) Salkia A. S. High School (Ushangini)	53,000
(162) Bankim Chandra Sardar Maha Vidyalaya	45,000
(163) Haldibari (Cooch Behar) High School	15,700
(164) Saktinagar High School	4,350

Loans to Educational Institutions—Conold.

	Dr. Rs.
(165) Saraswati Balika Vidyalaya	50,000
(166) Santamayee Girl's High School	9,000
(167) Adarsha Sikshayatan, Jadavpore	3,500
	11,98,64,622

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

The balances agree with those in the broad-sheets in all cases except items (3), (5), (7), (8), (26), (31), (34), (36), (37), (41), (49), (50), (54), (70), (71), (72), (81), (82), (84), (86), (88), (90), (94), (95), (96), (97), (101), (104), (105), (107), (109), (111), (113), (117), (118), (131), (132), (134), (135), (136), (138), (139) and (149) in respect of which discrepancies amounting to Rs. 69,38,537, Rs. 9,523, Rs. 4,461, Rs. 18,836, Rs. 1,89,245, Rs. 1,200, Rs. 4,865, Rs. 5,02,814, Rs. 15,750, Rs. 31,183, Rs. 11,722, Rs. 50,362, Rs. 6,250, Rs. 70, Rs. 39,241, Rs. 76,270, Rs. 22,640, Rs. 21,306, Rs. 11,850, Rs. 3,372, Rs. 963, Rs. 21,356, Rs. 5,013, Rs. 412, Rs. 667, Rs. 1,586, Rs. 14,151, Rs. 473, Rs. 6,296, Rs. 2,136, Rs. 2,000, Rs. 5,660, Rs. 1,505, Rs. 28, Rs. 1,154, Rs. 1,02,211, Rs. 20,000, Rs. 122, Rs. 212, Rs. 15,044, Rs. 14,165, Rs. 2,090 and Rs. 12,000 respectively (all shown in net) have been noticed and are in course of reconciliation, Rs. 69,38,537 in respect of item No. (3) includes Rs. 12,28,800 and Rs. 6,92,950 for 1957-58 and 1958-59 respectively, Rs. 9,523 in respect of item No. (5) includes of Rs. 250, Rs. 1,400 and Rs. 7,465 for 1953-54, 1956-57 and 1958-59 respectively, Rs. 4,461 in respect of item No. (7) includes Rs. 1,243, Rs. 49 and Rs. 65,418 for 1956-57, 1957-58 and 1958-59 respectively, Rs. 22,640 in respect of item No. (81) includes Rs. 9, Rs. 70 and Rs. 18,596 for 1954-55, 1957-58 and 1958-59 respectively, Rs. 21,306 in respect of item No. (82) includes Rs. 5, Rs. 34 and Rs. 8,749 for 1956-57, 1957-58, and 1958-59 respectively and Rs. 3,372 in respect of item No. (86) includes Rs. 716, Rs. 200 and Rs. 22,793 for 1954-55, 1957-58 and 1958-59 respectively and item No. (1) represents the pre-partition balance of the loan granted to the ex-detenus for starting a factory and was allocated to the Government of West Bengal. The ex-detenus' interest having been sold at a court sale, the factory is now in the charge of a Receiver appointed by the Court. Government have expressed their inability to settle the outstanding balance unless the suits are finally disposed of. Item (163) includes a loan of Rs. 8,000 to Nabadwip Bakultala High School. A sum of Rs. 124 was written off as irrecoverable under "Unionwari Tank Fishery Development Scheme (Item No. 81). The minus balance in respect of items (16), (48), (69), (85), (87), (125) and 142 is due to wrong credits and is under investigation. As reported by two districts, the amounts of overdue principal in respect of items (7), (26) and (86) are Rs. 8,85,212, Rs. 13,366 and Rs. 6,82,280 respectively and of interest for the items are Rs. 95,601, Rs. 7,303 and Rs. 1,03,069 respectively. Reports from other districts are awaited.

Certificates of acceptance of balance have not yet been received except in the case of items (87), (88), (90), (94), (109), (113), (135), (136), (138), (139) and (149).

*Loans and Advances to displaced persons**Dr. Rs.* 37,90,56,988

23. The balance consists of:—

	<i>Dr. Rs.</i>
(i) House building Loans	25,34,55,783
(ii) Loans to Professional Men	21,38,334
(iii) Loans to Artisans and Craftsmen	16,71,850
(iv) Loans to Businessmen	4,61,03,033
(v) Loans to Displaced students	10,92,777
(vi) Loans to Agriculturists	3,60,44,557
(vii) Loans to Colleges	5,13,584
(viii) Loans to Secondary Schools	29,08,705
(ix) Loans under Dispersal Scheme	2,14,237
(x) Loans for Water-supply	1,39,393
(xi) Loans to Muslim Migrants	53,305
(xii) Loans to Small Traders	1,67,66,405
(xiii) Loans to Riot Victims	24,162
(xiv) Loans to Fulia Township in Nadia	1,43,856
(xv) Loans to Hospitals	1,10,000
(xvi) Loans under Colonisation Scheme	19,488
(xvii) Loans under Industrial Scheme	1,38,05,358
(xviii) Loans to State Electricity Board	23,83,000
(xix) Loans for Production Centre run by non-officials	20,000
(xx) Loans under Housing Scheme	(-)10
(xxi) Loans for Development of Municipalities	13,59,171
Total ..	37,90,56,988

24. The balances under the above heads are in the process of subdivision into various categories of urban, rural, educational and miscellaneous loans. The total balance includes Rs. 9,52,49,274 which is yet to be subdivided into above mentioned categories; and in respect of this amount there is a discrepancy amounting to Rs. 5,657 between the ledger and broadsheet balances, which is under settlement. In respect of the remaining portion of the balance which relates to the loans so far split up, there is a discrepancy of Rs. 1,22,02,704 (net) which includes Rs. 16,000, Rs. 11,950, Rs. 502, Rs. 81,69,260 and Rs. 76,63,204 relating to the years 1953-54, 1955-56, 1956-57, 1957-58 and 1958-59 respectively. These are under reconciliation. Pending completion of the process of splitting up, the ledger balances could not be got accepted by the administrative authorities concerned.

The minus balance in respect of item (xx) is due to some wrong credit which is under examination.

Loans and Advances under Community Development Programme Dr. Rs. 1,53,17,422

25. Details of the balance are:—

	Dr. Rs.
I. Community Development Programme—	
(i) Short-terms finance to Agriculturists	1,07,505
(ii) Unionwari Tank Fishery Development Scheme	—46,655
(iii) Development of Tank Fishery in dry districts	1,04,521
(iv) Marketing Centre and Storage Godowns	3,33,102
(v) Poultry farming, sheep rearing, cow-keeping, etc.	77,103
(vi) Tubewell irrigation	23,116
(vii) Waste land reclamation	2,61,256
(viii) Rural Arts, Crafts and Industries—Rural	1,88,226
(ix) Rural Arts, Crafts and Industries—Urban	2,07,577
(x) Rural Housing	3,482
(xi) Loans to State Electricity Board	64,59,201
(xii) Rural Arts, Crafts and Industries (converted)	3,41,696
(xiii) Co-operative Marketing Society (converted)	3,25,000
(xiv) Rural Housing Scheme (converted)	2,44,989
(xv) Reclamation of waste land (converted)	13,58,978
(xvi) Irrigation Scheme (converted)	17,08,446
(xvii) Medium term loan—Scheme for fish production in semi-derelict tanks (converted)	900
(xviii) Poultry farming, sheep rearing, cow-keeping, etc. (converted)	45,000
(xix) Loans to State Electricity Board (converted)	28,39,000
II. National Extension Service Programme—	
(xx) Unionwari Tank Fishery Development Scheme	24,391
(xxi) Development of Tank Fishery in dry districts	19,604
(xxii) Loans to Co-operative Marketing Societies	2,63,661
(xxiii) Rural Arts, Crafts and Industries	2,97,384
(xxiv) Reclamation of waste land	1,82,900
(xxv) Irrigation scheme	—52,961
Total	1,53,17,422

26. Loans and advances granted to private parties and co-operative bodies under various schemes relating to the Community Development Projects and National Extension Service Programme are recorded under these heads.

The minus balances in respect of items (ii) and (xxv) are due to some wrong adjustments which are under reconciliation.

The balances agree with those in the broadsheets in all cases except for items (i), (ii), (iii), (iv), (v), (vi), (vii), (viii), (ix), (x), (xii), (xv), (xvi), (xxi), (xxii), (xxiii), (xxiv) and (xxv) in respect of which discrepancies of Rs. 20,588, Rs. 42,116, Rs. 12,006, Rs. 45,445, Rs. 13,072, Rs. 2,669, Rs. 1,12,484, Rs. 54,523, Rs. 3,177, Rs. 1,649, Rs. 15,150, Rs. 17,140, Rs. 25,638, Rs. 25, Rs. 334, Rs. 58,076, Rs. 27,417, and Rs. 7,12,544 respectively, have been noticed. The discrepancies are under settlement.

Certificates of acceptance of balance are outstanding in all cases. The matter is under correspondence.

<i>Loans to Government servants</i>	<i>Dr. Rs.</i> 7,05,021
	<i>Dr. Rs.</i>
(i) House-building Advances	4,63,329
(ii) Advances for purchase of motor conveyances	2,10,075
(iii) Advances for purchase of other conveyances	23,388
(iv) Passage Advances	5,561
(v) Other Advances	2,668
Total ..	7,05,021

27. Advances are granted to Government servants on certain conditions for building houses, for purchase of conveyances, for meeting the cost of passage overseas in the case of officers of non-Asiatic domicile, and also for certain other purposes. These advances generally carry interest and are recoverable in instalments. In respect of the items (i), (ii), (iii), and (v) there are discrepancies amounting to Rs. 301, Rs. 7,884, Rs. 5,803 and Rs. 520 (all shown in net) respectively between the ledger and broad-sheet balances which are under settlement. Rs. 301 in respect of item (i) include Rs. 235 relating to the year 1958-59, Rs. 7,884 in respect of item (ii) include Rs. 100 and Rs. 4,610 for 1957-58 and 1958-59 respectively, Rs. 5,803 in respect of item (iii) include Rs. 25, Rs. 429 and Rs. 315 relating to the years 1956-57, 1957-58, and 1958-59 respectively and Rs. 520 in respect of item (v) include Rs. 60 pertaining to the year 1958-59. The rest of the discrepancies relate to the year under review.

Certificates of acceptance of balance have not been received except in 40 cases in respect of item (i), 8 cases in respect of item (ii), 140 cases in respect of item (iii) and 1 case in respect of item (v). The matter is under correspondence. Repayment of the loans is regular.

Contingency Fund

Cr. Rs. 4,99,82,534

28. Under Article 267(2) of the Constitution a Contingency Fund of Rs. 5,00,00,000 has been established in the State of West Bengal under the West Bengal Contingency Fund Act, 1950, for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by the Legislature. The fund was financed from the Consolidated Fund of West Bengal.

A sum of Rs. 17,466 met out of the contingency Fund during the year under report has not been recouped within the year.

SECTION R—UNFUNDED DEBT**Cr. Rs. 9,25,77,784**

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

*State Provident Funds**Cr. Rs. 9,25,77,784*

30. These are Funds established for the benefit of Government servants, contributions to which are, in certain cases, compulsory. Government pays interest on the sums deposited and in some cases, where the funds in effect represent substitutes for pensions, supplements the deposits by contributions. The total accumulations are payable on the termination of service of depositors. Temporary withdrawals are, however, permitted in the interval in certain circumstances.

The details of these funds are given below:—

(i) General Provident Fund	8,17,59,872
(ii) Indian Civil Service Provident Fund	29,54,352
(iii) Indian Civil Service (non-European Member)	10,12,054
(iv) Contributory Provident Fund .. .	59,41,552
(v) All India Service Provident Fund	29,09,954
	<hr/>
Total .. .	9,25,77,784
	<hr/>

The balances at credit of the individual subscribers on the 31st March, 1960 have been communicated to them.

*General Provident Fund**Cr. Rs. 8,17,59,872*

31. Subscribers to this Fund include permanent Government servants except those who are required or permitted to subscribe to some other State Provident Fund. Government servants in temporary service are also permitted to join this Fund subject to certain conditions. The ledger balance of this fund on 31st March, 1960 on the books of the Account Office differed from the sum total of the balances of the personal accounts of the subscribers to the fund by Rs. 1,72,896.

*Indian Civil Service Provident Fund**Cr. Rs. 19,54,352*

32. The balance under this head represents compulsory deduction made from the salaries of members of the Indian Civil Service which are funded for the benefit of the officers concerned. The ledger balance of this fund on 31st March, 1960 on the books of the Account Office differed from the sum total of the balances of the personal accounts of the subscribers to the fund by Rs. 133. The discrepancy has since been settled.

Indian Civil (Non-European Members) Provident Fund Cr. Rs. 10,12,054

33. This Fund was established on the 1st January, 1931, and is open only to Non-European Members of the Indian Civil Service. The ledger balance of this fund on 31st March, 1960 on the books of the Account Office differed from the sum total of the balances of the personal accounts of the subscribers to the fund by Rs. 258. The discrepancy has since been settled.

Contributory Provident Fund Cr. Rs. 59,41,552

34. This Fund was started for the benefit of certain non-pensionable Government servants. The ledger balance of this fund on 31st March, 1960 on the books of the Account Office differed from the sum total of the balances of the personal accounts of the subscribers to the fund by Rs. 7,978 which is under settlement.

All-India Service Provident Fund Cr. Rs. 19,09,954

35. The Fund was established by the Government on the 12th September, 1955 for the members of the Indian Administrative and the Indian Police Services. The ledger balance of this Fund on 31st March, 1960 on the books of the Account Office differed from the sum total of the balances of the personal accounts of the subscribers to the fund by Rs. 35,189. The discrepancy has since been settled.

SECTION 8—DEPOSITS AND ADVANCES

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

	Dr. Rs.	Cr. Rs.
(1) Deposits bearing interest .. .. .	..	1,02,86,858
(2) Deposits not bearing interest— Net balance (including investments) .. .. .	..	26,94,27,890
Investments	3,33,82,466	
(3) Advances not bearing interest	3,49,68,501	
(4) Suspense—		
Investments	23,32,68,050	
Other items (Net) .. .. .	..	3,36,33,490
Total	30,16,19,017	31,33,48,238

Deposits bearing interest Cr. 1,02,86,858

37. This part consists of the following:—

(i) *Reserve Funds*—

Depreciation Reserve Fund of Government Bus Services .. .. .	..	95,27,158
Depreciation Reserve Fund—Electricity .. .. .	..	5,72,800
Reserve Fund—Transport .. .. .	..	1,74,700

(ii) *Other Deposits*—

Deposit Account of Electricity Scheme .. .. .	..	12,200
Total .. .. .	..	1,02,86,858

Depreciation Reserve Fund of Government Bus Services. Cr. Rs. 95,27,158

38. The balance is composed of:—

				Cr. Rs.
(a) Depreciation Reserve Fund of State Transport Service in Calcutta and surrounding areas—				
(i) Depreciation Reserve Fund .. .. .	..	..	..	72,81,842
(ii) Price Equalisation Fund .. .	..	.	..	8,74,900
(b) Depreciation Reserve Fund of Motor Transport Service in Cooch Behar—				
(i) Depreciation Reserve Fund .. .. .	..	..	..	2,10,332
(c) Depreciation Reserve Fund of State Transport Service in Central Workshop—				
Depreciation Reserve Fund .. .. .	..	..	..	11,60,084
				<hr/>
			Total ..	95,27,158

— — —

The Depreciation Reserve Fund was created for the West Bengal Government Bus Services with effect from 1948-49. The Fund is created with the contributions made on a yearly basis out of the Revenue Account of State Buses and is designed to meet the cost of replacement of buses, plant, machinery, etc. Due to rise in the prices during the life of a vehicle the amount realised as full depreciation is not sufficient to cover the purchase of another vehicle in replacement. To provide for this a fund styled Price Equalisation Fund was also formed.

Depreciation Reserve Fund—Electricity Cr. Rs. 5,72,800

39. The details are:—

				Cr. Rs.
(a) Barrackpore Electric Supply Scheme .. .. .	..	..	..	1,36,300
(b) Cooch Behar Electric Supply Scheme .. .. .	..	..	..	55,700
(c) Kurseong Siliguri Electric Supply Scheme .. .. .	..	..	..	75,000
(d) North Calcutta Rural Electrification Scheme .. .. .	..	..	..	2,90,000
(e) Santiniketan Electric Supply Scheme .. .	.	.	.	10,800
(f) Bulk power supply to Garia .. .	..	.	..	5,200
				<hr/>
			Total ..	5,72,800

40. The Depreciation Reserve Fund has been created by the Government of West Bengal in the accounts of the year 1951-52 for the operation of their various Electricity Schemes. The Fund is credited with the contributions made out of the Revenue Account of the Electricity Schemes. Cost of renewals and replacements of plant and machinery, etc., were to be met from this Fund. As the Electricity Schemes have since been transferred to the West Bengal State Electricity Board, the question of disposal of the balance is under correspondence with Government.

*Reserve Fund—Transport—
Accident Reserve Fund*

Cr. Rs. 1,74,700

41A. A Special Reserve Fund has been created by the Government of West Bengal in the year 1955-56 for the State Transport Service, Calcutta. The Fund is credited with annual contributions out of the revenue of the Service and is designed to meet claims for compensation due to loss of life or personal injury or damage to other people's properties caused by State Buses as well as to meet the cost of heavy and abnormal repairs to buses necessitated by accidents.

Deposit Account of Electricity Schemes

Cr. Rs. 12,200

42. Security Deposits realised from the consumers of electricity are recorded under this head. The matter of transferring the balance to the West Bengal State Electricity Board is under consideration of Government.

Deposit not bearing interest—

Net balance (including investments)—	Cr. Rs. 26,94,27,890
Investments	Dr. Rs. 3,33,82,468

43. This part consists of three main divisions, namely:—

	Dr. Rs.	Cr. Rs.
(1) Sinking Fund—		
Net balance (including investments)		8,27,81,448
Investment	2,94,02,600	
(2) Reserve Funds—		
Net balance (including investments)		1,40,88,504
Investments	39,79,866	
(3) Other Deposit Accounts		17,19,49,938

Sinking Funds —

Appropriation for reduction or Avoidance of Debt—

Sinking Funds	Cr. Rs. 8,27,89,448
Sinking Fund Investment Account	Dr. Rs. 2,94,02,600

44. The credit balance represents accumulation in Sinking Fund created by the State Government for the redemption of the 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 and 4½ per cent. West Bengal Loan, 1970. The funds are fed with annual contributions by the Government and interest accruing on the investments made therefrom. These include sums provided by the Government on account of Depreciation Fund equal to 1½ per cent. of the total nominal amount of the said loans to be used for purchasing the securities of the loans for cancellation. The said balance is composed of Government contributions for Rs. 109,15,000, Rs. 95,65,000, Rs. 1,85,30,000, Rs. 2,08,37,000, Rs. 1,47,72,000 and Rs. 33,49,000 on account of the above-mentioned loans respectively and Rs. 48,21,448 on account of interest.

The debit balance against the head "Sinking Fund Investment Account" represents the amount invested out of the amounts credited to Sinking Funds. It consists of Rs. 26,89,600, Rs. 13,32,000, Rs. 1,12,00,000, Rs. 1,23,00,000 and Rs. 18,81,000 invested in 4 per cent. West Bengal Loans 1963, 1964, 1967, 1968 and 4 per cent. Orissa Loan, 1971 respectively.

Reserve Funds—**Net balance (including investments)—
Investments****Cr. Rs. 1,46,88,504
Dr. Rs. 39,79,866**

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

	Dr.	Rs.	Cr.	Rs.
West Bengal Famine Insurance Fund—				
Net balance (including investments)	19,53,146
Investments	18,87,775	..
Depreciation Reserve Fund—				
Government Presses	12,69,518
Fund for promotion of Education amongst educationally backward classes.			..	330
General Reserve Fund for Cooch Behar—				
Net balance (including investments)	1,14,65,510
Investments	20,92,091	..
Total { (Net Balance (including investments)	1,46,88,504
Investments	39,79,866	..
West Bengal Famine Insurance Fund—				
Net balance (including investment)	Cr. Rs. 19,53,146
Investment	Dr. Rs. 18,87,775

46. This Fund was created by the Government of Bengal under the Bengal Famine Insurance Fund Act, 1937, with effect from 1938-39 with an initial contribution of Rs. 10 lakhs from the Provincial revenues, Further contributions to the Fund from the Provincial revenues amounted to Rs. 2,03,000 in 1939-40, Rs. 2,00,000 in 1940-41 and Rs. 80,00,000 in 1959-60. The interest realised from investment of the Fund money has contributed to the augmentation of the Fund. A sum of Rs. 80,00,000 has been spent from the fund during the year under review.

The gross balance consists of a cash balance of Rs. 65,371 and Securities amounting to Rs. 18,87,775 as calculated on their purchase price. The details of the Securities are shown below:—

	Rs.
(i) 3 per cent. Loans of 1963-65 for Rs. 10,10,600 purchased at	9,93,546
(ii) Treasury bills for Rs. 9,00,000	8,94,229

The market value of the former on the 31st March 1960 was Rs. 9,90,893. The Fund is administered by the Finance Department of the Government of West Bengal.

Depreciation Reserve Fund—Government Presses **Cr. Rs. 12,69,518**

47. A Depreciation Reserve Fund was created for the West Bengal Government Presses on the introduction of a revised system of press accounts with effect from 1927-28. This Fund is credited with depreciation calculated on the depreciated value of the plant, machinery and furniture in use in the

Presses as also with the residual book value of plant, machinery and furniture disposed of during the year. Appropriations are made from the Reserve to meet the cost of replacement of plant, machinery, etc.

Certificates of acceptance of balance are awaited from the Press and Forms Department and the West Bengal Government Press.

Fund for promotion of Education amongst educationally backward classes. Cr. Rs. 330

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

The Fund is controlled by the Director of Public Instruction, West Bengal.

*General Reserve Fund for Cooch Behar—
Net balance (including investments)—
Investments*

Cr. Rs. 1,14,65,510
Dr. Rs. 20,82,091

49. This Fund is intended to accommodate the surplus assets of the former State of Cooch Behar on the date of its merger with West Bengal. It is earmarked for being spent for the benefit of the people of Cooch Behar. The Fund is administered by the Government of West Bengal in consultation with the Government of India. It is subdivided into two heads, viz. (i) General Reserve Fund and (ii) General Reserve Fund Investment Account.

The gross balance as indicated above represents credit balance under the head "General Reserve Fund" while the debit balance as under "Investment" represents the debit balance under the head "General Reserve Fund Investment Account".

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

(ii) The head "General Reserve Fund Investment Account" was debited with the value of securities and shares as detailed below:—

	Dr. Rs.
(1) Money lying with the State Bank of Cooch Behar	13,87,948
(2) Money lying with the State Bank of India	1,43,343
(3) Government securities	5,60,800
Total	20,92,091

Regarding item (1) Rs. 12,84,311 received from the Bank in G.P. Notes and National Savings Certificates is awaiting adjustment in the account and Rs. 1,03,637 still remains to be realised from the Bank. As regard item (2) the amount represents value of commercial shares originally held by the State Bank of India. They have been received by the Deputy Commissioner and the question of their disposal is under consideration of

the Government. Regarding item (3) the amount represents the value of three Stock Certificates for Rs. 1,79,500, Rs. 1,76,000 and Rs. 2,05,300. The question of depositing them in the safe custody of the Reserve Bank of India is under consideration of the Government.

OTHER DEPOSIT ACCOUNTS—**Cr. Rs. 17,19,49,938**

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

	Cr. Rs.
Deposits of Local Funds	3,89,65,563
Civil Deposits	12,08,41,308
Other Accounts	1,21,43,067
Total ..	17,19,49,938

Deposits of Local Funds**Cr. Rs. 3,89,65,563**

51. These are mostly cash balances in the current accounts of Local Fund and other local authorities which are permitted to utilise Government treasuries as their Banks. Each Fund has an administrator, either a public officer or a committee, and the verification consists firstly in reconciling figures as between the broadsheets which are posted from the treasury plus and minus memoranda and the ledger, and secondly in ascertaining how far the administrator accepts the balance standing at his credit on the Government books.

The Funds are reviewed in details in the following paragraphs:—

52. The balance is distributed among the following classes of Funds:—

	Cr. Rs.
(a) District Funds	35,84,563
(b) Municipal Funds	36,70,952
(c) Education Funds	1,96,22,554
(d) Medical and Charitable Funds	28,403
(e) Other Miscellaneous Funds	1,20,59,091
Total ..	3,89,65,563

(a) District Funds**Cr. Rs. 35,84,563**

53. The balance is composed of:—

	Cr. Rs.
(i) District Funds	34,13,476
(ii) Union Funds	—71,458
(iii) Village Chowkdari Fund in Cooh Behar	2,42,545
Total ..	35,84,563

54. In respect of item (i) there is a discrepancy of Rs. 2,15,446 (net) between the ledger and broadsheet balances out of which Rs. 346 and Rs. 85,289 relate to the years 1957-58 and 1958-59 respectively. The discrepancies are under settlement. Certificates of acceptance of balance are awaited.

In respect of item (ii) there is a discrepancy of Rs. 1,73,269 resulting in minus balance which is under settlement. Acceptance of balance is under correspondence. As regards item (iii), the Fund was in existence in the Cooch Behar State in connection with the Chowkidari administration. This fund is of the nature of Union Funds existing in other districts. There is a discrepancy of Rs. 45,758 between the ledger and broadsheet balances, which is under reconciliation. The administrator of the Fund has been requested to intimate acceptance of the balance.

(b) *Municipal Funds*

Cr. Rs. 36,70,952

55. The balance is composed of:—

	Cr.	Rs.
(i) Municipal Funds	..	33,28,610
(ii) Garden Reach Municipality Improvement Fund	..	3,42,342
Total	..	<u>36,70,952</u>

56. The first item represents the ordinary cash balance of the municipalities which are in account with the Government treasuries while the second one represents the Fund intended for carrying out improvement works within the Garden Reach Municipality.

As regards item (i) there is a discrepancy of Rs. 4,51,643 between the ledger and broadsheet balances out of which Rs. 17,709 relate to the year 1958-59 and the rest for the year under review. The discrepancy is under reconciliation. The balances have not yet been accepted and the matter is under correspondence.

Acceptance of the balance pertaining to item (ii) is awaited.

(c) *Education Funds*

Cr. Rs. 1,96,22,554

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

	Cr.	Rs.
(i) Secondary Education Fund	..	8,21,834
(ii) Presidency College Graduate Scholarship Fund	..	—367
(iii) District Primary Education Fund	..	1,87,93,536
(iv) Durga Charan Laha's Scholarship Fund	..	7,169
(v) Education Funds in Cooch Behar	..	382
Total	..	<u>1,96,22,554</u>

58. There are discrepancies amounting to Rs. 3,80,250 and Rs. 24,51,070 between the ledger and broadsheet balance in respect of items (i) and (iii) respectively, which are under reconciliation. Rs. 3,80,250 in respect of item (i) includes Rs. 2,65,546 relating to 1958-59 Rs. 24,51,070 in respect of item (iii) includes Rs. 11,178 and Rs. 1,12,215 relating to the years 1957-58 and 1958-59 respectively. Certificates of acceptance of balance have not been received in any case in respect of items (i) and (iii) These are under correspondence.

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

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

(i) *Secondary Education Fund*—The Fund has been constituted by the Government of West Bengal under the provisions of the West Bengal Secondary Education Act 1950, with an initial contribution of Rs. 30,00,000. A Board of Secondary Education has been set up for exercising control over the Secondary Schools of the State and conducting examinations and expenses as required by the Board are to be met from this Fund. Contributions from Government and examination fees are the principal sources of income of this Fund. The President of the Board is the administrator of the Fund.

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

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

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

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

(d) *Medical and Charitable Funds* Cr. Rs. 28,403

60. The balance is composed of the following:—

		Cr.	Rs.
(i) Pilgrims' Lodging House Fund		352
(ii) Bengal Famine Orphan Fund		17,014
(iii) Ramlal Mukherjee's Endowment Fund		11,037
Total ..			28,403

61. Certificates of acceptance of balance are awaited in all cases.

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

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

(ii) *Bengal Famine Orphan Fund*—The Fund was created by the Government of Bengal in 1898 out of the contributions made by the Bengal Committee of the Indian Famine Charitable Relief Fund and the balances of the Bengal Charitable Relief Fund for the maintenance of the orphans left unprovided for at the end of the famine of 1896-97. The income of the Fund is derived from the interest on the securities in which the Fund money is invested. The Fund is under the administrative control of the Secretary to the Government of West Bengal, Land and Land Revenue Department.

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

(e) *Other Miscellaneous Funds*

Cr. Rs. 1,20,59,091

63. This balance is composed of the following:—

	Cr.	Rs.
(i) Zoological Garden Fund	1,38,267
(ii) Christian Burial Board Fund	16,484
(iii) Mohammedan Burial Board Fund	2,817
(iv) B. L. Mukherjee's Trust Fund	5,371
(v) Cinematograph Act Fund	4,98,663
(vi) Bengal State Aid to Industries Act Fund	13,625
(vii) State Electricity Fund	1,11,91,222
(viii) Mohsin Endowment Fund	2,912
(ix) Other Miscellaneous Funds in Cooch Behar	58,365
(x) State Partnership Fund	1,31,365
Total	1,20,59,091

64. There are discrepancies amounting to Rs. 12,030, Rs. 4,749, Rs. 1,000, Rs. 3,76,912, Rs. 242 and Rs. 1,49,395 between the ledger and broadsheet balances in respect of items (i), (v), (vi), (vii), (viii) and (x) respectively, which are under reconciliation. Out of the discrepancy of Rs. 4,749 in respect of item (v) Rs. 353 and Rs. 2,943 relate to the years 1957-58 and 1958-59 respectively.

Certificates of acceptance of balance are outstanding in all cases. These are under correspondence.

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

- (i) *Zoological Garden Fund*—The income of the fund is derived from the fees paid by the visitors to the Zoo and the annual contribution of Rs. 16,000 made by Government. The fund was created for the upkeep of the Zoological Garden at Alipore.
- (ii) *Christian Burial Board Fund*—and
- (iii) *Mohamedan Burial Board Fund*—These two funds were created under different Acts of the Legislature for recording the transactions in connection with the maintenance of the burial grounds in Calcutta and its suburbs and are administered by Committees appointed on this behalf. The income of the latter Fund is derived from contributions from the Government and that of the former from the interest accruing on the endowments of the fund and fees and contributions from the Christian community.
- (iv) *B. L. Mukherjee's Trust Fund*—The Fund consists of the property of the late Biharilal Mukherjee of Boinchee which vested in Government under his will. The income of the Fund is spent on the improvement of schools and dispensaries and in alleviating the sufferings of the poor and the helpless of his native village and the neighbouring villages.
- (v) *Cinematograph Act Fund*—This Fund was created under an Act of the Legislature to record receipts and payments in connection with the grant of licenses to cinemas and is under the control of the Board of Censors, West Bengal.
- (vi) *Bengal State-aid to Industries Act Fund*—This Fund was created under the provisions of Bengal Act III of 1931. The Director of Industries, West Bengal, is the administrator of the Fund. The object of the Fund is to render State-aid for furtherance of industries in the State.
- (vii) *State Electricity Fund*—This fund was created under the provisions of the Electricity (Supply) Act, 1948. The Chairman of the West Bengal State Electricity Board is the administrator of the Fund. The income of the Fund is derived from loans and grants from the State Government and from investments, borrowings and earnings by sale of electricity etc., by the Board.
- (viii) *Mohsin Endowment Fund*—The Fund was created out of an endowment made by Haji Mohamed Mohsin for granting scholarships to Mohamedan students. The Fund is now under the control of the Government of West Bengal, pending final allocation of the balance on the 14th August 1947, between the Governments of East Pakistan and West Bengal.
- (ix) *Other Miscellaneous Funds in Cooch Behar*—This consists of a number of petty miscellaneous funds such as P.W.D. Contribution Fund, Darjeeling Fire Insurance Fund, Famine Reserve Fund, etc. Some of these funds are private funds of the Maharaja of Cooch Behar and his family and should properly be wiped off from Government books. Full details regarding the administration of these funds have not yet been available. The matter is under correspondence.

(x) State partnership Fund—This head accommodates transactions connected with investment of Government money in co-operative organisations.

CIVIL DEPOSITS**Cr. Rs. 12,08,41,308**

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

	Cr. Rs.
(i) Revenue Deposits	2,70,53,814
(ii) Cess collection for other districts	8,94,371
(iii) Earnest money Deposits received in the Forest Department	7,03,552
(iv) Civil Court's Deposits	2,01,28,208
(v) Small Cause Courts' Deposits	64,676
(vi) Rent Controller's Deposits	-8,84,946
(vii) Criminal Courts' Deposits	8,07,129
(viii) Personal Deposits	3,80,02,815
(ix) Police Deposits	2,68,763
(x) Litigation Fund	35,123
(xi) Warders' Benefit Fund	57,723
(xii) Vagrancy Directorate : Benefit fund for the guarding and menial staff	19
(xiii) Public Works Deposits	2,49,60,508
(xiv) Charitable Endowment Fund	2,79,473
(xv) Deposits of Jute Cess Fund	1,44,711
(xvi) Unclaimed deposits in the General Provident Fund	15,178
(xvii) Unclaimed deposits in the Contributory Provident Fund	1,212
(xviii) Unclaimed deposits in the Indian Civil Service Provident Fund	68
(xix) Deposits on account of cost price of Liquor, Ganja and Bhang	5,82,850
(xx) Deposits for work done for public bodies or private individuals	33,99,094
(xxi) Deposits of the Chairman, Calcutta Improvement Trust	23,98,639
(xxii) Deposits for sanitary works done for local bodies	18,49,080
(xxiii) Deposits on account of sale-proceeds of stocks of blacklisted shops and private hoarders.	28,759
(xxiv) Deposits made by candidates for State Legislature	17,990
(xxv) Forest Deposits	15,168
(xxvi) Pay and Accounts Deposits	17,331
Total	<u>12,08,41,308</u>

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

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

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

(i) <i>Revenue Deposits</i>	<i>Cr. Rs. 2,70,53,814</i>
(ii) <i>Cess collection for other districts</i>	<i>Cr. Rs. 8,94,371</i>
(iii) <i>Earnest Money Deposits received in the Forest Department.</i>	<i>Cr. Rs. 7,03,552</i>
(iv) <i>Civil Courts' Deposits</i>	<i>Cr. Rs. 2,01,28,208</i>
(v) <i>Small Cause Courts' Deposits</i>	<i>Cr. Rs. 64,676</i>
(vi) <i>Rent Controller's Deposits</i>	<i>Cr. Rs.—8,84,946</i>
(vii) <i>Criminal Courts' Deposits</i>	<i>Cr. Rs. 8,07,129</i>

68. As a result of verification of the balances shown against the items (i), (ii), (iv), (v), (vi) and (vii) with those in the proof-sheets discrepancies amounting to Rs. 13,12,437, Rs. 1,62,006, Rs. 19,386, Rs. 8,416, Rs. 90 and Rs. 4,428 respectively (all shown in net) have been noticed. Rs. 13,12,437 in respect of item (i) include Rs. 2,400 relating to 1958-59. Rs. 1,62,006 in respect of item (ii) include Rs. 247 relating to 1957-58 and Rs. 1,53,428 relating to 1958-59. Rs. 19,386 in respect of item (iv) include Rs. 3,425 relating to 1958-59. Rs. 4,428 in respect of item (vii) include Rs. 4,744 and Rs. 11,764 relating to 1957-58 and 1958-59 respectively. The above discrepancies are under reconciliation.

The minus balance in respect of item (vi) is under investigation.

(viii) <i>Personal Deposits</i>	<i>Cr. Rs. 3,80,02,815</i>
---------------------------------	----------------------------

69. The balance is in excess of the aggregate amount outstanding in the proof-sheets by Rs. 16,21,593 which is composed of discrepancy amounting to Rs. (-) 21,916 relating to 1958-59. The discrepancy is under adjustment during the current year.

There were altogether five hundred and thirty-three Personal Ledger Accounts open in the various treasuries of West Bengal at the end of the year 1958-59. Six new Accounts were opened with the sanction of the competent authority during the year under review.

Balances of the various Personal Ledger Accounts as arrived at in the broadsheets agree with those shown in the treasury plus and minus Memoranda in all cases. Certificates of correctness of balances of the Personal Ledger Accounts have not been received in seven hundred and ten cases which include one hundred and thirty-four for 1957-58 and two hundred and twenty for 1958-59 and three hundred and fifty-six for 1959-60. The matter is under correspondence with the Government of West Bengal.

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

	Dr.	Rs.	Cr.	Rs.
Opening Balance	3,94,33,141
Total credits during the year	13,86,62,262
Total debits during the year	14,00,92,588
Closing Balance	3,80,02,815
Total	17,80,95,403
				17,80,95,403

(ix) Police Deposits ... .. .	..	..	..	Cr. Rs. 2,68,763
(x) Litigation Fund ... .. .	..	..	..	Cr. Rs. 35,123
(xi) Warders' Benefit Fund ... .. .	..	..	..	Cr. Rs. 57,723
(xii) Vagrancy Directorate : Benefit Fund for the guarding and menial staff ... .. .	..	..	..	Cr. Rs. 19

70. These deposit heads are also grouped under "Personal Deposits". In the case of item (x) there is a difference of Rs. 649 (net) between the ledger and broadsheet balances out of which Rs. 1,251 relate to the year 1957-58. The discrepancy is under settlement. There are no broadsheets for the accounts (xi) and (xii) but the balances are monthly intimated to the Inspector-General of Prisons, West Bengal, and the Controller of Vagrancy, West Bengal, respectively through statements showing the receipts, disbursement and balances. Certificates of acceptance of balances are under correspondence.

71. A brief description of the funds referred to in item (ix) (x), (xi) and (xii) given below:—

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

(x) *Litigation Fund*—The Fund was created out of the moneys deposited by the Ward States and other local bodies for the purpose of meeting the cost of litigation in appeals in the High Court. The Fund is administered by the Legal Remembrancer, West Bengal.

(xi) *Warder's Benefit Fund*—The Fund is credited with the fines and penalties realised from the jail warders and is administered by the Inspector-General of Prisons, West Bengal.

(xii) *Vagrancy Directorate*—Benefit Fund for the guarding and menial staff—The Fund is credited with the fines and penalties realised from the guarding and menial staff of the vagrancy Directorate and is utilised for their benefit. The Controller of Vagrancy, West Bengal, is the administrator of the Fund.

(xiii) *Public Works Deposits* Cr. Rs. 2,49,60,508

72. The balance pertaining to item (xiii) represents the deposits made in cash by the contractors and departmental subordinates, deposits for work to be done, sums due to contractors on closed accounts and other miscellaneous deposits. There is a discrepancy amounting to Rs. 2,35,082 between the ledger and broadsheet balances; this is under reconciliation. Certificates of acceptance of balance have not been received except in case of nineteen divisions.

(xiv) *Charitable Endowment Fund* Cr. Rs. 2,79,473

73. The fund has been transferred to the Government of West Bengal on the afternoon of the 26th May, 1953. The balance is proposed to be transferred to a "Personal Ledger Account" in the name of the Treasurer, Charitable Endowments, West Bengal. It is in course of transfer.

(xv) *Deposits of Jute Cess Fund* Cr. Rs. 1,44,711

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

(xvi) *Unclaimed deposits in the General Provident Fund* Cr. Rs. 15,178

(xvii) *Unclaimed deposit in the Contributory Provident Fund* Cr. Rs. 1,212

(xviii) *Unclaimed deposit in the Indian Civil Service Provident Fund*
Cr. Rs. 68

75. The balances represent the amounts remaining unclaimed for a period exceeding six months and transferred to "Deposits" at the end of the year. Those remaining unclaimed for more than three years have been lapsed to Government.

(xix) *Deposits on account of cost price of Liquor, Ganja and Bhang*
Cr. Rs. 5,82,850

76. The cost price of liquor, ganja and bhang deposited by the retail vendors and payments therefrom to the contractors for supply of these to the Government warehouses and depots in West Bengal are recorded under this head. There is a discrepancy of Rs. 4,224 between the ledger and broadsheet balances which includes Re. 1 relating to the year 1956-57 and Rs. 18,057 relating to the year 1958-59.

Certificates of acceptance of balance have not been received. These are under correspondence..

(xx) *Deposits for works done for public bodies or private individuals*
Cr. Rs. 33,99,094

(xxi) *Deposits of the Chairman, Calcutta Improvement Trust*
Cr. Rs. 23,98,639

77. These two deposit heads are intended to record the transactions in connection with the acquisition of land for public purposes by municipalities or other bodies financially independent of Government and by the Calcutta Improvement Trust respectively. Discrepancies amounting to Rs. 11,16,022 and Rs. 11,664 between the ledger and broadsheet balances pertaining to the items (xx) and (xxi) respectively are under reconciliation. The former item includes Rs. 251, Rs. 28,017, Rs. 16,254 and Rs. 1,37,802 pertaining to the years 1953-54, 1954-55, 1957-58 and 1958-59 respectively, while the latter includes Rs. 5,269 relating to the year 1958-59.

Certificates of acceptance of balance are outstanding. These are under correspondence.

(xxii) *Deposits for sanitary works done for local bodies* Cr. Rs. 18,49,080

78. The balance represents the deposits made by local bodies for sanitary and water-supply projects to be executed by the Chief Engineer, Public Health Department, and also cash deposits of contractors as security and other miscellaneous deposits. There is a discrepancy of Rs. 7,864 between the ledger and the broadsheet balances which is under reconciliation. Certificates of acceptance of balance are awaited except in the case of two divisions.

(xxiii) *Deposit on account of sale-proceeds of stock of blacklisted shops and Private hoarders* Cr. Rs. 28,759

79. Sale-proceeds of the hoarded stocks of the profiteering merchants and private hoarders requisitioned under the Defence of India Rules are recorded under this head. There is a discrepancy of Rs. 154 relating to 1957-58 between the ledger balance and that of the broadsheet, which is under settlement and another discrepancy of Rs. 6,132 relating to the current year.

(xxiv) *Deposits made by the candidates for State Legislature.* Cr. Rs. 17,990

80. Deposits made by candidates for State Legislature are credited under the above head.

(xxv) *Forest Deposits* Cr. Rs. 15,168

81. Sales tax realised by the Forest Department is remitted to the treasuries direct for credit to the head "XII-A-Sales Tax". The amount of the tax which cannot be remitted during the month is initially taken under this head pending remittance into the treasuries in the following month.

(xxvi) *Pay and Accounts Deposits* Cr. Rs. 17, 331

82. The deposit head was intended for accommodating the deposit transactions of the late Pay and Accounts Office. The balance is composed of Rs. 14,880 and Rs. 2,451 relating to the Education and the Rehabilitation Departments respectively. There is a discrepancy amounting to Rs. 31 between the ledger and broadsheet balances in respect of the deposit of Education Department. This is under settlement.

OTHER ACCOUNT**Cr. Rs. 1,21,43,067**

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

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

	Cr. Rs.
Subventions from Central Road Fund	19,38,019
Deposit Account of the grant made by the Indian Central Jute Committee ..	18,156
Deposit Account of the grant made by the Indian Council of Agricultural Research.	8,75,658
Deposit Account of the grant made by the Indian Central Sugarcane Committee	1,31,429
Deposit Account of grants from the Central Government for the Food Production Drive Schemes—Bonus for accelerating production of foodgrains.	62,31,663
Deposit Account of the grant made by the Indian Central Oilseeds Committee ..	1,21,298
Deposit Account of grant made by the Central Tea Board	1,94,492
Deposit Account of the grant made by the Council of Scientific and Industrial Research.	15,787
Deposit Account of the grant made by the Indian Central Arecanut Committee	35,528
Deposit Account of the grant made by the Indian Central Coconut Committee ..	70,781
Deposit Account of Local Development Works Grant Fund	2,01,494
Deposit Account of the grant from the Indian Central Tobacco Committee ..	24,420
Deposit Account of grants made by the Khadi and Village Industries Commission	10,49,612
Deposits on account of grants from the Ministry of Rehabilitation to Educational Institutions.	3,33,225
Deposit Account of the grant made by the Indian Central Silk Board ..	3,000
Deposit Account of the grant made by National Co-operative Development and Warehousing Board.	8,65,640
Deposit Account of lump sum allotment received from Government of India out of the workmen's benefit fund for award of prizes to skilled workmen.	32,845
Total ..	1,21,43,067

*Subventions from Central Road Fund**Cr. Rs. 19,38,019*

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

Deposit Account of the grant made by the Indian Central Jute Committee
Cr. Rs. 18,156

Deposit Account of the grant made by the Indian Council of Agricultural Research.
Cr. Rs. 8,75,658

Deposit Account of the grant made by the Indian Central Sugarcane Committee.
Cr. Rs. 1,31,429

85. These deposit heads are intended for recording grants received from the respective Committees in connection with various schemes formulated for the improvement of jute and sugarcane and for general development of agriculture as also for carrying on research works. The expenditure on the scheme is, in the first instance, booked under the relevant service head and finally charged to the Deposit head concerned in terms of the conditions attached to the grants. In respect of second head, there is a discrepancy of Rs. 1,748 between the ledger and broadsheet balances out of which Rs. 516 relate to the year 1958-59. This is under reconciliation. Certificates of acceptance of balance are awaited.

Deposit Account of grants from the Central Government for the Food Production Drive Schemes—Bonus for accelerating production of foodgrains.
Cr. Rs. 62,31,685

86. The above amount representing State Government's share of the food procurement bonus payable by the Government of India was credited to the above deposit head. The expenditure on schemes financed from procurement bonus is recorded under the appropriate service heads and an amount equivalent to the amount of expenditure to be met from the bonus should be transferred to the corresponding revenue heads each year from the deposit account mentioned above. The question of adjustment of the balance is under correspondence with the State Government. Acceptance of balance is awaited.

Deposit Account of grant made by the Indian Central Oilseeds Committee.
Cr. Rs. 1,21,298

87. This deposit head has been opened in the accounts to record transactions in connection with the scheme for carrying research work on oilseeds in West Bengal the entire cost of which is to be borne by the Indian Central Oilseeds Committee. There is a discrepancy of Rs. 220 between the ledger and broadsheet balance which is under settlement. Certificate of acceptance of balance is outstanding. The matter is under correspondence.

Deposit Account of grant made by the Central Tea Board Cr. Rs. 1,94,492

88. This deposit head is intended to receive grants made by the Central Tea Board to be spent on schemes of welfare measures for the Tea Plantation labour in the State of West Bengal. Acceptance of balance is awaited.

Deposit Account of the Grant made by the Council of Scientific and Industrial Research
Cr. Rs. 15,787

89. This deposit head was opened in the accounts to receive the grant made by the Council of Scientific and Industrial Research and expenditure met therefrom in connection with the scheme of leather research work at the Bengal Tanning Institute. The Council maintains control of expenditure from the grants made by it. Certificate of acceptance of balance is awaited.

Deposit Account of the grant made by the Indian Central Arecanut Committee
Cr. Rs. 35,528

90. This deposit head is intended for receiving grants made by the Indian Central Arecanut Committee to be spent on the scheme for the establishment of additional Arecanut nurseries in the State of West Bengal. There is a discrepancy of Rs. 21,747 between the ledger and broadsheet balances which relates to 1956-57. The discrepancies are under settlement. Acceptance of balance is under correspondence.

Deposit Account of the grant made by the Indian Central Coconut Committee
Cr. Rs 70,781

91. This deposit head is intended for recording grants from the Indian Central Coconut Committee to be spent in connection with schemes for development of coconut cultivation and establishment of coconut nurseries in the State of West Bengal. There is a discrepancy of Rs. 452 between the ledger and broadsheet balances which is under settlement. Acceptance of balance is awaited.

Deposit Account of Local Development Works grant Fund Cr. Rs. 2,01,494

92. This deposit head is intended to receive grants from the Government of India towards the execution of local development works relating to rural water-supply, agricultural improvements, etc., as well as contributions realised from the beneficiaries of the schemes. The maintenance of the Fund has since been discontinued and orders of the State Government for finally closing this deposit head are awaited. Certificate of acceptance of balance is outstanding. The matter is under correspondence.

Deposit Account of the grant from the Indian Central Tobacco Committee.
Cr. Rs. 24,420

93. This head is credited with the grants from the Indian Central Tobacco Committee to be spent in connection with the schemes for demonstration of methods of cultivation and curing of wrapper tobacco in West Bengal. Acceptance of balance is awaited.

Deposit Account of grants made by the Khadi and Village-Industries Commission
Cr. Rs. 10,49,612

94. This head is intended for receiving grants made by the Khadi and Village Industries Commission for development of Khadi and Village Industries in West Bengal. There is a discrepancy of Rs. 1,17,478 between the ledger and broadsheet balances, which is under settlement. Certificate of acceptance of balance is awaited.

Deposits on Account of grants from the Ministry of Rehabilitation to Educational Institutions
Cr. Rs. 3,33,225

95. This head is credited with the grants received by the State Government from the Government of India, Ministry of Rehabilitation, for payment to educational institutions. When payments are made to the institutions on fulfilment of terms and conditions laid down by the Government of India, such payments are debited to this head. Acceptance of balance is awaited.

Deposit Account of the grant made by the Indian Central Silk Board

Cr. Rs. 3,000

96. Grant received from the Silk Board for celebration of Silk-day in West Bengal during 1958-59 has been kept under this head.

Deposit Account of the grant made by the National Co-operative Development and Ware-housing Board
Cr. Rs. 8,65,640

97. This head is intended for accommodating grants received from the National Co-operative Development and Ware-housing Board for State Co-operative Development Schemes.

98. *Deposit Account of lumpsum allotment received from Government of India out of the Workmen's Benefit Fund for award of prizes to skilled workmen* *Cr. Rs. 32,845*

Grants to the State Government for award of prizes to skilled workmen under the scheme for post-employment training for industrial workers out of "Workmen's Benefit Fund" (which Fund was created from out of the balance available at the credit of the War Injuries Compensation Insurance Fund) are accomodated under this head.

Advances not bearing interest

Dr. Rs. 3,49,68,501

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

	Dr. Rs.
Departmental Advances	3,21,69,879
Permanent Advances	12,14,629
Accounts with the Reserve Bank .. .	29,741
Accounts with the Government of Burma .. .	6,07,700
Accounts with the Government of Pakistan .. .	9,46,552
Total .. .	3,49,68,501

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

Departmental Advances

Dr. Rs. 3,21,69,879

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

102. The balance is subdivided under the following heads:—

	Dr. Rs.
Civil Advances—	
Objection Book Advances	52,43,812
Public Works Advances—Takavi Works Advances .. .	46,46,286
Construction Board Advances—School Building Advances .. .	4,20,392
Administrator-General's Advance	4,395
Festival Advance	39,26,106
Special Advances	1,79,28,809
Forest Advances	79
Total .. .	3,21,69,879

Objection Book Advances

Cr. Rs. 52,43,812

103. The balance represents the total amount outstanding in the "Objection Books" as described in paragraph 101 above. Discrepancies amounting to Rs. 5,27,962 between the ledger balances and those in the Objection Books are under settlement. The discrepancies mostly relate to the year under review. Out of the sum outstanding Rs. 5,10,549 has since been adjusted and the balance is in course of adjustment. A sum of Rs. 14,68,372 of the outstanding balance relates to the pre-merger Cooch Behar State, proper details of which are not available.

Public Works Advances—Takavi Works Advances

Dr. Rs. 46,46,286

104. Advances placed at the disposal of the Executive Engineers, Public Works Division, for the execution of Takavi Works are recorded under this head.

The balance is adjusted by transfer of an equal amount to the Section "P-Loans and Advances by State Governments—Advances under Special Laws—Zamindari Embankment Advances" as soon as the work is finished and the parties from whom the recoveries will be made are determined by the Collector.

Construction Board Advances—School Building Advances Dr. Rs. 4,20,392

105. Advances placed at the disposal of the Construction Board in connection with construction of schools in the colonies of displaced persons are recorded under this head. The amount advanced is treated as loan and is recoverable only when buildings are completed. As no such building has yet been completed no recovery has been made.

There is a discrepancy of Rs. 775 between the ledger and broadsheet balances which is under reconciliation.

Administrator General's Advances

Dr. Rs. 4,395

106. This head records the advances drawn by the Administrator-General for meeting the costs of obtaining letters of administration of the estates under his management. The balance has not yet been recovered from the estates concerned.

Festival Advance

Dr. Rs. 39,26,106

107. To enable certain types of Government servants to meet their commitments during certain festivals, interest-free advances recoverable in monthly instalments from their pay are paid to them. The balance under this head represents the amount still to be recovered. There is a discrepancy of Rs. 26,67,762 between the ledger and broadsheet balances which is under settlement. A sum of Rs. 11 was written off as irrecoverable under the head.

Special Advances

Dr. Rs. 1,79,28,809

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

There are discrepancies between the ledger balances and those in the separate registers amounting to Rs. 1,894, Rs. 747, Rs. 100, Rs. 1,62,001, Rs. 302, Rs. 800, Rs. 27, Rs. 3,37,546, Rs. 250 and Rs. 169 in respect

of the items detailed in the following paragraphs, viz. (1), (4), (19), (21), (30), (51), (55), (75), (78) and (86) respectively. The discrepancies are under settlement.

Certificates of acceptance of balance have been received except in the case of the following items, viz (1), (4), (5), (6), (8), (9), (10), (11), (15), (19), (21), (27), (28), (30), (33), (39), (44), (51), (55), (59), (63), (75), (78), (81), (82), (86) and (87).

Some of the items which are recoverable in cash are eventually to be transferred to section "P—Loans and Advances by State Governments" when adequate details are received. The matter is under correspondence with Government.

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

	Dr. Rs.
(1) Advances to students and other Indians in the United Kingdom ..	14,192
(2) Advances for the erection of flatures	200
(3) Advance to the Director of Fisheries	6,000
(4) Advances to persons rendered destitute by Famine of 1943	441
(5) Advances for helping riot-affected people	2,000
(6) Advances to the Deputy Commissioner of Police, Enforcement Branch, for test purchase.	5,000
(7) Advance to Railways	1,775
(8) Advance to the Calcutta Medical Aid and Research Society, Jadavpur ..	1,00,000
(9) Advance to the Director of Agriculture for Establishment of a Training-cum-Development Centre.	28,409
(10) Advances to the Agricultural Inspectors and Union Agricultural Assistants	2,477
(11) Advances for Union Board Elections	34
(12) Decretal amount deposited with the Sub-Judge's Court, Jalpaiguri ..	8,653
(13) Advance to Dr. D. R. Sarkar doing research work in Vienna Academy of Medicine.	1,960
(14) Advances for the relief of Distressed Spinners and Weavers	1,11,639
(15) Advances for the Scheme of Development of Tank Fisheries in West Bengal by setting up nursery units in the rural areas of the State.	15
(16) Advances to paddy huskers under Paddy Husking Scheme	45,704
(17) Liquidation proceedings in the matter of Indian Semal Cotton Plantations Ltd.	1,000
(18) Advances to Government servants in Cooh Behar and Jalpaiguri affected by flood in 1954.	1,614
(19) Advances for Local Development Works	6,636
(20) Advance to Pataspur Thana Relief Committee, Midnapur, for Mat Weaving Scheme.	15,298
(21) Advances for National Water Supply and Sanitation Scheme	71,96,570
(22) Advances for wireless and other equipments and stores for the flood warning station at Bhutan.	2,600

	Dr. Rs.
(23) Advances for deputation of staff to Jalpaiguri for flood relief work ..	200
(24) Advances to the Director-General, Transportation	35,64,540
(25) Advance to the Secretary, Legislative Assembly and Council ..	50,505
(26) Advance to Administrator, Sussex Trust Fund	23,905
(27) Revolving capital for Training-cum-Works Scheme	1,70,253
(28) Revolving capital for Production Centre	36,552
(29) Revolving capital for Production Centre, Halzabazar	36,420
(30) Revolving capital for scheme for paddy husking at Taherpur and Production Centre at Bogra Women's Camp.	64,464
(31) Advance to the Deputy Director of Industries for running Sales Emporium	10,500
(32) Advance to the Principal, Presidency College	24,600
(33) Advance to the Principal, Darjeeling Government College	553
(34) Advances to deputationists for higher education abroad	48,556
(35) Advance to private students	68
(36) Advance to the Director of Fisheries for imprest with the Commissioner for the Port of Calcutta for repairs to Fish Trawlers Jetty.	5,000
(37) Advance in connection with the visit to West Bengal of His Excellency Mr. Chou-en-Lai.	15,000
(38) Advance in the matter of D. Sarkar & Brothers Limited	4,444
(39) Advance to the Secretary, Durgapur Brick Board	1,61,106
(40) Advance to the Director of Agriculture	64,103
(41) Advance to the Deputy Secretary, Judicial Department on account of visit of the Honb'le Mr. Justice Warren.	272
(42) Advance for Flood Relief Health Measures	44,152
(43) Advances to the Director of Industries (Cottage)	7,13,300
(44) Scheme for Jute twine Manufacturing, Siliguri	10,666
(45) Advance to the Director of Operation and Transport	10,110
(46) Advance for payment of undisbursed balances of loans lost from Departmental Safe in Barrackpore Sub-Treasury.	1,40,980
(47) Advance to the Collector of Murshidabad in connection with an appeal case	1,77,603
(48) Advance to Bengal Ceramic Institute	62,000
(49) Advance to Executive Engineer, Contract Division, No. 1	8,75,000
(50) Advance to the Commissioner of Police on account of legal expenses ..	-534
(51) Advance to the Administrative Officer, Folk Entertainment Section, in connection with the visit of the Prime Minister of Czechoslovakia in Calcutta.	800
(52) Advance to the Director of Fisheries for payment of customs duty and other charges.	7,000

	Dr. Rs.
(53) Advance in connection with the presentation of a cultural programme in honour of the Prime Minister of Rumania.	700
(54) Advance to the Director of Industries in connection with the celebration of the Third All India Handicrafts Week.	15,300
(55) Advance to the Deputy Director of Industries (Cottage)	24,973
(56) Advance to Director of Industries in connection with fifth All India Handicrafts Week 1959.	13,000
(57) Advance to the Director of Industries in connection with the celebration of Second All India Handicraft Week.	12,800
(58) Advance to fire-affected people in Darjeeling	3,000
(59) Advances to the Milk Commissioner, West Bengal	1,04,705
(60) Advance in connection with the development of Engineering Industry at Howrah.	9,80,000
(61) Advance for the board and lodging charges of the members of the crew of the aircraft of the Prime Minister of India.	993
(62) Advance to the Director of Supply and Accounts	9,19,400
(63) Advance to the Director of Agriculture in connection with the holding of Eastern Regional Cattle Show and Scheme for subsidised distribution of fodder seeds.	90,000
(64) Advance to the Special Officer, Integrated schemes for Training-cum-Production Centres for wood Industries.	7,00,000
(65) Advance in connection with the salvage operation for refloating Kalyani IV	2,258
(66) Advance to the Administrative Officer, Folk Entertainment Section, in connection with the visit of the Mongolian Cultural Delegation.	315
(67) Advance in connection with the opening of the Canada Dam ..	4,985
(68) Special Advance for education	-55,845
(69) Advance to Executive Engineer, Contract Division II	5,00,000
(70) Advance to Executive Engineer, Contract Division III	5,00,000
(71) Advance to Executive Engineer, Contract Division IV	2,00,000
(72) Advance to State Sailors', Soldiers' and Airmen's Board	20,000
(73) Advance to the Deputy Director of Industries (Marketing)	1,00,000
(74) Advance for training of Officers in soil conservation—three months refresher course.	2,200
(75) Advance to the Chief Engineer, Public Health Engineering, West Bengal, in connection with sinking of tube-wells in the cholera affected areas of Calcutta.	3,37,546
(76) Advance to the Accounts Officers, West Bengal Secretariat, for payment to Messrs Roy Studio in connection with the Public meeting addressed by the Prime Minister of China.	3,000

	Dr. Rs.
(77) Advance for construction of Atiabari Aided Primary School building ..	252
(78) Advance to the Director of Industries in connection with the celebration of the Fourth All India Handicrafts Week.	12,750
(79) Advance to Asansol Polytechnic	-485
(80) Advance to Dow Hill School	-4,285
(81) Advance to Victoria School, Kurseong	-130
(82) Advance to the Deputy Commissioner, Darjeeling	630
(83) Advance for Public Health	-5,74,227
(84) Advance to the Director of Industries to meet the initial expenses of the Liquidator in respect of Messrs. United Press of India Ltd.	1,000
(85) Advance to the Assistant Director of Public Instruction (Adm.) for meeting the expenses in connection with the visit of foreign students studying Indian Languages to Calcutta.	719
(86) Advance to the Principal, B. E. College	-70
(87) Advance to the Director of Fisheries	20,780
(88) Advance to West Bengal Dental Council	-1,200
(89) Advance to Deputy Chief Inspector of Primary Education	950
(90) Advance to Krishnagar College	2,167
(91) Advance for purchase and distribution of seeds for flood-affected areas ..	43,988
(92) Advance to the District Magistrate, Burdwan, for meeting conveyance and meal charges of the crew of aircraft carrying delegation from China.	-235
(93) Advance to Registrar, Works and Buildings Department, for payment of decretal amount pending final disposal of appeal.	35,905
(94) Advance in connection with suit No. 199 of 1958, Tara Prasanna Lahiri vs. West Bengal.	1,442
(95) Special Advance under Community Development Project	300
(96) Advance to District Magistrate of Malda for revolving capital of silk reeling and weaving schemes.	26,910
(97) Advance to Special Officer, Industrial Centre for opening of P. L. Accounts	10,000
(98) Tibetan Refugee, Baksa Camp	-1,515
(99) Famine Relief	-1,000
(100) Advance to the Director of Publicity, West Bengal, for meeting emergent expenditure in connection with the visit of cultural delegation from Viet-nam.	199
(101) Advance to the Director of Publicity, West Bengal, for decoration of Dum Dum Airport and Raj Bhaban approach on the occasion of the visit of the crown Prince of Ethiopia.	100
(102) Advance to the Director of Public Health in connection with the Gangasagar Mela.	200

 1,79,28,809

110. The nature and purpose of the abovenamed advances are briefly stated below:—

- (1) *Advances to students and other Indians in the United Kingdom—*
Advances are occasionally made by the High Commissioner for India to students and other Indians in the United Kingdom to enable them to meet the expenses of their return to India. Recoveries are generally made in instalments from the parties concerned in this country.
- (2) *Advances for the erection of filatures—*
This represents advance made by the Director of Industries to the silk-manufacturers for the production of silk in West Bengal. The advances have since been adjusted in the accounts of 1956-57 except for Rs. 200. Steps are being taken by Government to recover the balance.
- (3) *Advance to the Director of Fisheries—*
The advance was granted for financing the scheme for procurement and transport of fish from the Sunderbans estuarine fisheries to Calcutta. The recovery from the company to which the advance had been made was decreed by the High Court in favour of Government. The first of three instalments of repayment due on 31st March, 1956 not having been paid, steps are to be taken by the Government for the execution of the decree. The matter is still under consideration of the Government.
- (4) *Advances to persons rendered destitute by famine of 1943—*
The advances were granted to persons rendered destitute by the famine of 1943 for rehabilitation. These are in course of recovery by instalments.
- (5) *Advances for helping riot-affected people—*
The transactions were in connection with the loans granted to riot victims for house-building purposes. Adjustment of the balance is under correspondence with the State Government.
- (6) *Advances to the Deputy Commissioner of Police, Enforcement Branch, for test purchase—*
The advance was granted to the Deputy Commissioner of Police, Enforcement Branch, to facilitate payments in connection with the test purchase.
- (7) *Advance to Railways—*
The amount of the advance has been placed with the Railway authorities in connection with the requisition of wagons for transport of foodgrains. Any compensation claimed by the Railway authorities for non-utilisation of the wagons will be met from this advance and eventually reimbursed.
- (8) *Advance to the Calcutta Medical Aid and Research Society, Jadavpur—*
The advance was granted to the Calcutta Medical Aid and Research Society for acquisition of certain buildings for their use.

(9) *Advance to the Director of Agriculture for Establishment of a Training-cum-Development Centre—*

The advance was granted to the Director of Agriculture for meeting urgent non-recurring items of expenditure connected with the scheme for the establishment of Training-cum-Development Centre in West Bengal.

(10) *Advances to the Agricultural Inspectors and Union Agricultural Assistants—*

Advances granted to the Agricultural Inspectors and Union Agricultural Assistants in connection with the Agro-economic Survey Work in Community Development Blocks are recorded under this head. Recovery of the advances is under correspondence with the Director of Agriculture.

(11) *Advances for Union Board elections—*

Advances were granted to certain newly constituted Union Boards to meet the expenses in connection with their first general election. The balance is in course of recovery.

(12) *Decretal amount deposited with the Sub-Judge's Court, Jalpaiguri—*

Decretal amount deposited into the court in connection with an appeal case against the Jalpaiguri Forest Division has been booked under this head under orders of the State Government. The case having been decreed in favour of the Forest Division, an application for refund of the amount has been submitted by the department to the Sub-Judge, Jalpaiguri. The final adjustment of the amount outstanding under the head will be made on receipt of refund of the amount from the Court.

(13) *Advance to Dr. D. R. Sarkar doing research work in Vienna Academy of Medicine—*

The advance was granted to Dr. D. R. Sarkar for doing research work in Vienna and is recoverable in suitable instalments on his return. Final decision of Government regarding recovery is still awaited.

(14) *Advances for the relief to Distressed Spinners and Weavers—*

Advances were granted to the Director of Industries for giving relief to distressed spinners and weavers in connection with the introduction of a scheme for Khadi Production in West Bengal.

(15) *Advances for the scheme of Development of Tank Fisheries in West Bengal by setting up nursery units in the rural areas of the State—*

Advances were granted to the Superintendent of Fisheries and District Fishery Officers in connection with purchase of spawns, preparation of tanks, etc., and such other purposes as may be necessary for the implementation of the scheme.

(16) *Advances to paddy huskers under Paddy Husking Scheme—*

Advances were granted to paddy huskers under Rule 68 of the Famine Manual and accommodated under this head.

(17) *Liquidation proceedings in the matter of Indian Semal Cotton Plantations, Ltd.—*

The balances represents the charges in connection with the liquidation proceedings in the matter of Indian Semal Cotton Plantations, Ltd., (in liquidation), which have been accommodated under this head.

(18) *Advances to Government servants in Cooch Behar and Jalpaiguri affected by flood in 1954—*

Advance of pay was granted to permanent Government servants in the districts of Cooch Behar and Jalpaiguri, who had sustained losses or damage to their properties on account of the flood of 1954. The advance is recoverable in monthly instalments.

(19) *Advances for Local Development Works—*

The head is intended to accommodate transactions relating to the advances sanctioned to the sponsoring agencies by the Subdivisional Officers for the execution of local development schemes.

(20) *Advance to Pataspur Thana Relief Committee, Midnapore, for mat weaving scheme—*

An advance was granted to the organisation named above under the scheme for weaving as a test relief work.

(21) *Advances were granted to the Chief Engineer, Public Health Engineering, West Bengal, for the purpose of purchase of tools and plants, materials, etc., in connection with the execution of National Water Supply and Sanitation Scheme—*

The advances are made available to the Chief Engineer in instalments after the scheme or schemes concerned have been administratively approved and are ultimately adjustable under "39—Public Health" after the project or projects have been finally sanctioned by the Government.

(22) *Advances for wireless and other equipments and stores for the flood warning station at Bhutan—*

Advances were made to the Divisional Officers for the purpose of equipment, stores, scientific instruments, etc., and for meeting cost of railway freight, transport charges, etc., in connection with the work of installation of wireless station, river gauge and rain gauges in Bhutan during the monsoons.

(23) *Advances for deputation of staff to Jalpaiguri for flood relief work—*

Advances were granted to meet the cost of advance travelling allowances for staff deputed to North Bengal, and the incidental expenses for transport of medicines, etc., in connection with the flood relief work in Jalpaiguri and Cooch Behar.

(24) *Advance to the Director-General, Transportation—*

The advance was placed at the disposal of the Director-General, Transportation, West Bengal, to meet the major contingent expenditure of the Directorate.

(25) *Advance to the Secretary, Legislative Assembly and Council—*

Advances are made available to the Secretary, Legislative Assembly and Council, West Bengal, from time to time, for enabling him to make payments of travelling allowance, etc., to the M.L.As., and M.L.Cs. during the currency of the Assembly and Council sessions.

(26) *Advance to the Administrator, Sussex Trust Fund—*

The advance was placed at the disposal of the Administrator, Sussex Trust Fund, to enable him to meet the immediate commitments of the Trust in West Bengal. The question of adjusting the balance under final head is under contemplation of the Government.

(27) *Revolving Capital for Training-cum-Works Scheme—*(28) *Revolving Capital for Production Centre—*(29) *Revolving Capital for Production Centre, Halzabazar—*(30) *Revolving Capital for Scheme for Paddy husking at Teherpur and Production Centre at Bogra Women's Camp—*

Advances granted to the Officers of the Refugee Relief and Rehabilitation Department to meet the cost of raw materials and other charges in connection with the running of Training-cum-Works Centres and Production Centres are recorded under these heads.

(31) *Advance to the Deputy Director of Industries for running Sales Emporium at Calcutta—*

The advance was granted to the Deputy Director of Industries, West Bengal, for running the Departmental Sales Emporium at Calcutta.

(32) *Advance to the Principal, Presidency College—*

Advances were granted to the Principal, Presidency College, Calcutta, for meeting supplementary arrear Corporation Taxes in respect of the Hindu Hostel attached to the College.

(33) *Advance to the Principal, Darjeeling Government College—*

The advance was made to the Principal, Darjeeling College to enable him to meet a deficit due to some defalcation, with the proviso that the amount would be recovered from the offender. The Principal has been requested to adjust the advance.

(34) *Advances to deputationists for higher education abroad—*

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

(35) *Advance to private students—*

The amount has been erroneously adjusted under the above-mentioned head. The matter is under correspondence.

(36) *Advance to the Director of Fisheries for imprest with the Commissioner for the Port of Calcutta for repairs to Fish Trawlers Jetty—*

The advance was granted to the Director of Fisheries, West Bengal, for enabling him to place the said amount as imprest deposit with the Commissioner for the Port of Calcutta for meeting the cost of any emergent and minor repairs of Fish Trawlers Jetty at 3 Garden Reach Workshop.

(37) *Advance in connection with the visit to West Bengal of His Excellency Mr. Chou-En-Lai—*

The advance was granted to the Superintendent of Police, Burdwan, for meeting expenses in connection with the arrangements made on the occasion of the visit to West Bengal of His Excellency Mr. Chou-En-Lai, Prime Minister of the People's Republic of China.

(38) *Advance in the matter of D. Sarkar and Brothers, Ltd.—*

The advance was granted to the Commissioner of Commercial Taxes, West Bengal, to enable him to deposit the amount with the Registrar, Calcutta High Court, Appellate side, in connection with an appeal case at the Supreme Court.

(39) *Advance to the Secretary, Durgapur Brick Board—*

An advance of Rs. 5,00,000 was placed at the disposal of the Secretary, Durgapur Brick Board, which has been constituted for the proper settlement and implementation of scheme for the manufacture of bricks at Durgapur. The amount represents the balance outstanding at the end of 1958-59, out of the above sum.

(40) *Advance to the Director of Agriculture—*

The advance represents freight charges of seeds debited during the year 1956-57 by Northern Railway. The matter is under correspondence.

(41) *Advance to the Deputy Secretary, Judicial Department on account of visit of the Hon'ble Mr. Justice Warren—*

The advance was granted to the Deputy Secretary, Judicial Department, to meet contingent expenditure in connection with the visit of the Hon'ble Mr. Justice Warren, Chief Justice of the Supreme Court of the USA, and Mrs. Warren.

(42) *Advance for Flood Relief Health measures—*

The advance was granted for meeting all kinds of expenditure in connection with flood relief health measures.

(43) *Advances to the Director of Industries, Cottage—*

The advances were granted to the Deputy Director of Industries (Cottage), West Bengal for opening Personal Ledger Accounts with the Reserve Bank of India, Calcutta, for the purpose of purchasing raw materials and handling the sales of the products of the constituent units by Central Engineering' Workshops under the Scheme for development of Small Scale Engineering Industries at Howrah and for procurement of Chanks from Madras and Ceylon.

(44) *Scheme for Jute-Twine Manufacturing, Siliguri—*

The advances were granted to the Deputy Commissioner, Darjeeling, for meeting the expenditure on account of payment of wages and cost of raw materials under the scheme for Jute-Twine-Rope Manufacturing in Siliguri.

(45) *Advance to the Director of Operation and Transport—*

The advance was granted to the Director of Operation, Directorate of Transportation, Government of West Bengal, for meeting a portion of hire charges of taxies engaged in connection with the visit of the Russian Dignitaries and their Majesties the King and the Queen of Nepal to West Bengal.

(46) *Advance for payment of undischursed balances of loan lost from Departmental Safe in Barrackpore Sub-Treasury—*

The advance was paid to the District Magistrate, 24-Parganas, to meet the claims of the payees in respect of an amount included in

Rs. 1,41,130 lost from the Departmental Safe embedded in the Barrack-pore Sub-Treasury buildings. The case of loss is under police investigation but pending final findings and decision in the case, it was necessary to make payment to the payees.

(47) *Advance to the Collector of Murshidabad in connection with an appeal case—*

The advance was granted to the Collector of Murshidabad for making deposit in the Court of the Subordinate Judge of Murshidabad in obedience to the order passed by the Court.

(48) *Advance to Bengal Ceramic Institute—*

The advance was granted for the opening of a Personal Ledger Account in the name of Superintendent, Bengal Ceramic Institute, under the Scheme of a Training-cum-Production Centre for displaced persons at the Institute.

(49) *Advance to the Executive Engineer, Contract Division No. 1—*

The advance partly represents balance of the Personal Deposit Account with the Pay and Accounts Officer (Rehabilitation, West Bengal) as on 31st October, 1957. The advance was paid for opening a Personal Ledger Account in the name of the above officer. The balance of the advance was placed at the disposal of the Executive Engineer, Contract Division I, as Working Capital for meeting the expenditure of the Scheme for manufacture of bricks for construction works. The amount was paid by transfer credit to the Personal Ledger Account. The amount will be repayable after the expiry of 5 years or when the scheme ceases to exist, whichever is earlier. It will bear interest at the rate of 3-5/8 per cent., per annum payable yearly.

(50) *Advance to the Commissioner of Police on account of legal expense—*

The advance was paid to the Commissioner of Police, Calcutta, to enable him to meet the cost of application of the Plaintiff awarded under the order of High Court at Calcutta in ordinary Original Civil Jurisdiction suit No. 452 of 1956. The minus balance is due to some wrong adjustment which is under rectification.

(51) *Advance to the Administrative Officer, Folk Entertainment Section, in connection with visit of the Prime Minister of Czechoslovakia in Calcutta—*

The advance was paid to the Administrative Officer, Folk Entertainment Section of the Home (Publicity) Department, for meeting emergent contingent expenditure in connection with the visit of the Prime Minister of Czechoslovakia in Calcutta. The amount is adjustable on receipt of necessary funds from the Government of India which is still awaited.

(52) *Advance to the Director of Fisheries for payment of Customs Duty and Other charges—*

The advance was paid to the Director of Fisheries for enabling him to pay the Customs duty in cash in respect of the spare parts sent by Messrs Burmeister and Wains Co. Ltd., Copenhagen, Denmark, free of cost for the use of *Kalyani* I and II and other charges required in connection with the delivery of the same. Adjustment of the advance is under correspondence.

- (53) *Advance in connection with presentation of a Cultural Programme in honour of the Prime Minister of Rumania—*

The advance was paid to the Accounts Officer, West Bengal Secretariat for payment of remuneration for the artists engaged for the occasion and for meeting other emergent expenditure. It will be adjusted on recovery from the Government of India which is still awaited.

- (54) *Advance to the Director of Industries in connection with the celebration of the Third All-India Handicrafts Week—*

The amount was drawn by the Director of Industries, West Bengal, for incurring expenditure in connection with the celebration of Third All-India Handicrafts Week. Government have been requested to submit accounts and vouchers for adjustment of the advance.

- (55) *Advance to the Deputy Director of Industries (Cottage)—*

The advance was placed at the disposal of the Deputy Director of Industries (Cottage) for making cash purchases of cloths from Weavers' Co-operative and State Trading Organisations for sale to the public through the mobile van under the Director of Industries, West Bengal.

- (56) *Advance to the Director of Industries in connection with the celebration of the 5th All-India Handicrafts Week, 1959—*

The amount was drawn by the Director of Industries, West Bengal, for incurring expenditure in connection with the celebration of Fifth All-India Handicrafts Week. Government have been requested to submit accounts and vouchers for adjustment of the advance.

- (57) *Advance to the Director of Industries in connection with the celebration of the Second All-India Handicrafts Week—*

The amount was drawn by the Director of Industries, West Bengal, for incurring expenditure in connection with the celebration of the Second All-India Handicrafts Week. Government have been requested to submit accounts and vouchers for adjustment of the advance.

- (58) *Advance to fire-affected people in Darjeeling—*

The amount represents mainly drawal by the Deputy Commissioner, Darjeeling, for payment of house-building loans to fire affected people in Darjeeling. It is under readjustment.

- (59) *Advances to the Milk Commissioner, West Bengal—*

The advances were granted for the purchase of Barseem seeds from East Punjab and Uttar Pradesh required for sowing of fodder crops during the Ravi season of the current year and for meeting the cost of feed of livestock as also minor items of cattle-shed equipments which are recoverable from the cattle owners of the Haringhata Milk Colony.

- (60) *Advance in connection with the development of Engineering Industry of Howrah—*

The advance was paid to the Works Manager, Central Engineering Organisation at Dasnagar, Howrah, and Ex-officio Joint Director of Industries, West Bengal, for crediting into the Personal Ledger

Account sanctioned for the purchase of raw materials and the sales of the product of the constituent units by the Central Engineering Workshop under the scheme for the development of Small-scale Engineering Industries at Howrah.

- (61) *Advance for the board and lodging charges of the members of the crew of the aircraft of the Prime Minister of India—*

The advances were paid to the Subdivisional Officer, Asansol to enable him to make initial payment of the bills on account of the board and lodging arranged for the members of the crew of the aircraft of the Prime Minister of India at Durgapur.

- (62) *Advance to the Director of Supply and Accounts—*

The advance was made to the Director of Supply and Accounts for opening of Personal Ledger Account in respect of different Training and Production Schemes on the abolition of the Pay and Accounts office with effect from 1st November 1957.

- (63) *Advance to the Director of Agriculture in connection with the holding of Eastern Regional Cattle Show and Scheme for subsidised distribution of fodder seeds—*

The advance is adjustable by submission of regular bills for expenditure incurred out of it. Actual adjustment is now under correspondence.

- (64) *Advance to the Special Officer, Integrated Schemes for Training-cum-Production Centres for Wood Industries—*

The advance was granted to the Special Officer for the opening of a Personal Ledger Account with the Reserve Bank of India to facilitate the purchase of raw materials, payment of wages, etc., in connection with the Scheme.

- (65) *Advance in connection with salvage operation for refloating Kalyani IV—*

The advance was paid to the Director of Fisheries to enable him to meet emergent expenses in connection with salvage operation for refloating Kalyani IV which went out for fishing on the 30th March, 1957 and was grounded in the Orissa Coast. Adjustment of the advance is still under correspondence.

- (66) *Advance to the Administrative Officer, Folk Entertainment Section, in connection with the visit of the Mongolian Cultural Delegation—*

The advance was granted to the Administrative Officer, Folk Entertainment Section, Home (Publicity) Department to meet the emergent expenditure in connection with the visit of Mongolian Cultural Delegation to Calcutta during the month of March, 1958. Recovery of the expenditure from the Government of India is still awaited.

- (67) *Advance in connection with the opening of the Canada Dam—*

The advance was granted to the Accounts Officer, West Bengal Secretariat for the purpose of payment of outstanding bills from private parties for supplies and services on the occasion of the opening of the Canada Dam by the Foreign Minister of Canada in November, 1955. The advance is adjustable on recovery from the Government of India which is still awaited.

(68) *Special Advance for education—*

The balance under the head represents credit in respect of advances which could not be linked for want of adequate details. The matter is under correspondence with the Treasury Officer concerned.

(69) *Advance to the Executive Engineer, Contract Division No. II.*(70) *Advance to the Executive Engineer, Contract Division No. III.*(71) *Advance to the Executive Engineer, Contract Division No. IV.*

These are advances to the Executive Engineers, Contract Divisions II, III and IV, as working capital for execution of development work in refugee colonies and townships by employing refugee labour. Personal ledger accounts have been opened with the amounts.

The money has been provided by the Government of India and is repayable by the Executive Engineers after expiry of five years or when the divisions cease to exist, whichever is earlier. Interest at the rate of 3-5/8 per cent., per annum is payable by the Executive Engineers every year.

(72) *Advance to State Sailors', Soldiers' and Airmen's Board—*

The advance has been paid to the Board for meeting certain emergent expenditure and is adjustable on receipt of a grant for an equivalent amount from the Government of India.

(73) *Advance to the Deputy Director of Industries (Marketing)—*

The advance has been paid for opening a personal ledger account by the Deputy Director of Industries (Marketing), West Bengal to facilitate purchase of raw materials, etc., in connection with the scheme for procurement of raw materials for supply to cottage Industries.

(74) *Advance for training of officers in soil conservation—Three months' refresher course—*

Advance paid to some officers in connection with their training in soil conservation under the three months' refresher course at the soil Conservation Research, Demonstration and Training Centre at Dehra-dun has been kept under this head. Decision about the final head of account to which it will be charged is awaited.

(75) *Advance to the Chief Engineer, Public Health Engineering, West Bengal in connection with sinking of tube-wells in the cholera affected areas of Calcutta—*

At the request of the Corporation of Calcutta the State Government authorised the Chief Engineer, Public Health Engineering, West Bengal, to undertake sinking of a number of tube-wells in the cholera affected areas of Calcutta. Amount advanced by the State Government to the Chief Engineer for the purpose has been kept under this head pending recovery from the Corporation of Calcutta.

(76) *Advance to the Accounts Officer, West Bengal Secretariat for payment to Messrs. Roy Studio in connection with the Public meeting addressed by the Prime Minister of China—*

The advance was paid to enable the Accounts Officer to meet the bill presented by Messrs. Roy Studio for decorating the rostrum from which the Prime Minister of China addressed a public meeting in Calcutta in the year 1956. Recovery of the charge from the Government of India is awaited.

(77) *Advance for construction of Atiabari Aided Primary School Building—*

The advance was granted for the construction of Atiabari Aided Primary School Building.

(78) *Advance to the Director of Industries in connection with the celebration of the Fourth All-India Handicrafts Week—*

Adjustment of the expenditure out of this advance and refund of the unspent balance is still awaited.

(79) *Advance to Asansol Polytechnic.*(80) *Advance to Dow Hill School.*(81) *Advance to Victoria School, Kurseong—*

The balances under these heads represent wrong credits appearing in the treasury accounts and are under settlement.

(82) *Advance to the Deputy Commissioner, Darjeeling—*

For opening a personal ledger account for meeting the expenditure on wages and raw materials for the Jute Twine and rope making scheme in the Matigara Colony, Siliguri, this advance was drawn.

(83) *Advance for Public Health—*

Advance paid to the District Magistrate, Bankura, for procuring coal for burning bricks under test relief scheme to be utilised for construction of additional buildings at the leprosy colony in the district of Bankura has been kept under this head and will be adjusted when the construction work is completed.

(84) *Advance to the Director of Industries to meet the initial expenses of the liquidator in respect of Messrs. United Press of India Ltd.—*

The advance was drawn by the Director of Industries, West Bengal, and placed at the disposal of the liquidator appointed by the Hon'ble High Court. Final adjustment of the advance will be made on receipt of detailed account and vouchers in support of the expenditure out of the advance.

(85) *Advance to the Assistant Director of Public Instruction (Admn.) for meeting the expenses in connection with the visit of foreign students studying Indian Languages to Calcutta—*

The amount was spent on reception, entertainment, local transport, board and lodging of the foreign students studying Indian Languages during their visit to Calcutta and is recoverable from the Government of India.

(86) *Advance to the Principal, B. E. College—*

For making deposit with Messrs. Burmah Shell Company against thirty containers of solvent oil required for generation of gas in the Chemical Laboratories of the Bengal Engineering College, this advance was paid to the Principal of the college. This will be adjusted on refund of the amount by the company.

(87) *Advance to the Director of Fisheries—*

The advance was placed at the disposal of the Commissioner for the Port of Calcutta for meeting the cost on account of replacement of the phanton and repairs to the jetty at shore Base Station, 3 Gaarden Reach Road, Calcutta, and will be adjusted as expenditure of the Fisheries Department on receipt of vouchers in support of actual expenditure.

(88) *Advance to West Bengal Dental Council—*

This represents a wrong adjustment. The minus balance is to be set off against the loan of Rs. 4,000 to West Bengal Dental Council under 'Miscellaneous Loans and Advances'.

(89) *Advance to Deputy Chief Inspector, Primary Education—*

This advance has been paid to put the Deputy Chief Inspector, Primary Education in funds to meet certain expenses in connection with the spread of Primary Education.

(90) *Advance to Krishnagore College—*

Advance to the Principal, Krishnagore College, for payment of caution money has been kept under this head.

(91) *Advance for purchase and distribution of seeds for flood affected areas—*

This advance has been paid to the Director of Agriculture to meet the situation created out of flood pending final adjustment in due course.

(92) *Advance to the District Magistrate, Burdwan, for meeting conveyances and meal charges of the crew of Aircraft carrying delegation from China—*

The original debit against which the recovery has appeared in accounts is being traced.

(93) *Advance to Registrar, Works and Buildings Department, for payment of decretal amount pending final disposal of appeal—*

Advance has been paid to the Registrar, Works and Buildings Department, for depositing the amount in court pending disposal of an appeal case in connection with suit No. 220 of 1951, State of West Bengal *versus* Ramendra Kumar Bose.

(94) *Advance in connection with Suit No. 199 of 1958—Tarapasanna Lahiri vs. State of West Bengal—Special Advance paid to Shri N. C. Mitra, Solicitor to the Government of West Bengal for depositing the amount in the Calcutta High Court towards the arrears of salary due to Shri Tarapasanna Lahiri in respect of his services in the Cooch Behar State Library has been kept under this head.*(95) *Special Advance under Community Development Project—*

Advance drawn by the Accounts Officer, West Bengal Secretariat for deposit with the Chief Cashier, Eastern Railway for running a special train from Howrah to Delhi for the farmers of West Bengal to visit the World Agriculture Fair at Delhi has been kept under this head.

(96) *Advance to the District Magistrate of Malda for revolving Capital of Silk Reeling and Weaving Scheme—*

This head has been opened to accommodate the payment of an advance in connection with the opening of a personal ledger account in the name of the District Magistrate, Malda, for the purpose of revolving capital for the scheme.

(97) *Advance to Special Officer, Industrial Centre, for opening of P. I. Account—*

The advance has been paid to the Special Officer, Industrial Centre as a revolving capital to be operated through a personal ledger account opened in his name in connection with the scheme for the establishment of dye houses.

(98) *Tibetan Refugee:—Baksa Camp—*

The original debit against which the recovery has appeared in accounts is being traced.

(99) *Famine Relief—*

This represents a wrong adjustment which has been set right in the accounts for 1960-61.

(100) *Advance to the Director of Publicity, West Bengal, for meeting emergent expenditure in connection with the visit of cultural delegation from Vietnam—*

The advance has been paid to Assistant Director of Publicity, West Bengal, for the purpose mentioned above. The entire amount is recoverable from the Government of India.

(101) *Advance to the Director of Publicity, West Bengal, for decoration of Dum Dum Airport and Raj Bhaban approach on the occasion of the visit of the Crown Prince of Ethiopia—*

The amount has been paid to the Assistant Director of Publicity, West Bengal, in connection with the visit of the Crown Prince of Ethiopia to Calcutta in November 1959.

(102) *Advance to the Director of Public Health in connection with the Gangasagar Mela—*

The advance has been paid to the Director of Public Health to meet expenses in connection with Public Health Security Measures.

Forest Advances

Dr. Rs. 79

111. Advances made to the disbursing officers of the Forest Department for meeting contingent and other expenditure in their respective ranges are recorded under this head. The balance has been accepted by the departmental authority.

A sum of Rs. 563 was written off as irrecoverable under the above head.

Permanent Advances

Dr. Rs. 12,14,629

112. These advances are held by officers of Government to enable them to incur contingent expenditure on the day to day administration and are recouped by drawing bills at convenient intervals. Discrepancies amounting to Rs. 20,963 between the ledger and broadsheet balances have been noticed, which are in course of reconciliation.

The acceptance of balances by the officers concerned is awaited in most cases.

Accounts with the Reserve Bank**Dr. Rs. 29,741**

113. The receipts and payments on account of the Reserve Bank appearing in the Government Accounts are in the first instance credited or debited to this head pending clearance with the Bank. The above balance, which is the net result of such transactions, represents the amount due from the Reserve Bank on the 31st March 1960.

Accounts with the Government of Burma**Dr. Rs. 6,07,700**

114. The balance represents the net result of the debits and credits of the transactions passing between the Government of Burma and the Government of West Bengal awaiting clearance through the Reserve Bank of India, Calcutta. Out of the outstanding balance Rs. 5,88,276 relate to the Prepartition period and is under correspondence. The rest has since been adjusted.

Accounts with the Government of Pakistan**Dr. Rs. 9,46,552**

115. The balance represents the net amount of the debits and credits pertaining to the transactions passing between the Government of Pakistan and the Government of West Bengal. No adjustment has been made on this account since 30th June, 1948, when the arrangement for monetary settlement through the Reserve Bank of India ceased to be operative and the West Bengal Government did not enter into agreement with any Government in Pakistan for settling transactions by means of Bank draft.

Suspense—**Investments****Dr. Rs. 23,32,68,050****Other items (net)****Cr. Rs. 3,36,33,490**

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

Investments—

	Cr. Rs.	Dr. Rs.
Suspense Accounts .. .. .	..	23,32,68,050
Other items—		
(i) Suspense Accounts	3,50,17,627	4,60,73,438
(ii) Cheques and Bills	4,49,08,499	..
(iii) Departmental and Similar Accounts .. .. .	..	2,19,198
<hr/>		
TOTAL—Other items ..	7,99,26,126	4,62,92,636
<hr/>		

Net Cr. Rs. 3,36,33,490

Investments—

Suspense Accounts—Cash Balance Investment Accounts Dr. Rs. 23,32,68,050

117. The balance under this head comprises three types of investments amounting to Rs. 45,02,250, Rs. 22,84,52,730 and Rs. 3,13,070 respectively. The former represents the market value of securities held by the Government of Bengal on account of the Reserve Fund of the Official

Assignee the Steam Boiler's Inspection Fund and the Suitor's Fund as it stood on the 31st March, 1940 when the securities which were previously kept outside the Government accounts, were brought within the accounts, and the market value (as on the 31st March, 1944) of the securities worth Rs. 13,900 purchased in 1943-44 on account of the Suitor's Fund. The market value of the securities in hand on the 31st March, 1960 was Rs. 36,45,888 which, however, includes Rs. 1,78,700 representing face and redemption value of securities originally held by the Reserve Bank of India on account of unclaimed Dividend Reserve Fund Account of the Official Assignee, redeemed by the Bank in 1955-56 but not yet adjusted in the accounts for want of Government orders. The remaining two represent investments in three-months Government of India Treasury Bills and Securities respectively purchased during the year out of the surplus cash balance available for short term investment.

Other Items—

(i) *Suspense Accounts* Cr. Rs. 3,50,17,627 Dr. Rs. 4,60,73,438

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

	Cr. Rs.	Dr. Rs.
Suspense Account—		
Objection Book Suspense	2,98,865	78,45,735
Recoveries of Service Payments	62,637	..
Departmental Adjusting Account.	1,16,98,196	47,83,292
Pay and Accounts Office Suspense	25,17,468	20,93,517
Reserve Bank Suspense (headquarters) .. .. .	..	23,68,625
Central Accounts Office—		
Reserve Bank Suspense .. .. .	..	1,12,604
Undivided Bengal Suspense	2,04,40,461	2,82,31,920
Deposit Account with the State Bank of India .. .. .	..	18,649
Discounting Sinking Fund 4½ per cent. loan, 1970 .. .. .	..	2,34,249
Discounting Sinking Fund 4 per cent. loan, 1971 .. .. .	..	3,84,847
Total	3,50,17,627	4,60,73,438

<i>Objection Book Suspense</i>	Cr. Rs.	Dr. Rs.
	2,98,865	78,45,735

119. The entries under this head represent transactions which due to insufficient information or other reasons cannot be allocated to the proper head of account. They also include transactions made on behalf of third parties. The clearance of these items is watched through Objection Books and broadsheets. There are discrepancies amounting to Rs. 12,628 and Rs. 47 in respect of the credit and debit balances, respectively, between the ledger balances and those of the broadsheets. These mostly relate to the year under review and are under reconciliation. Out of the outstanding balances, Rs. 40,184 and Rs. 17,24,064 in respect of the credit and debit respectively have since been adjusted and the rest is under settlement.

	<i>Cr.</i>	<i>Rs.</i>
<i>Recoveries of Service Payments</i>		62,637

120 Recoveries of payments made in course of audit are taken in the first instance to this head and thereafter finally brought to account. The outstanding balance is in course of settlement.

	<i>Cr.</i>	<i>Rs.</i>	<i>Dr.</i>	<i>Rs.</i>
<i>Departmental Adjusting Account</i>		1,16,98,196		47,83,292

121. This suspense head is intended for recording at the first instance the debits and credits relating to the various Revenue and Services heads appearing in the Treasury Accounts or passed on from other States pending clearance by final adjustment in the respective Departmental Accounts. The balances represent the amount of such debits and credits which could not be adjusted during the year for want of details and vouchers. The outstanding credit and debit balances are in course of adjustment.

	<i>Cr.</i>	<i>Rs.</i>	<i>Dr.</i>	<i>Rs.</i>
<i>Pay and Accounts Office Suspense</i>		25,17,468		20,93,517

122. Transactions passed on between this Accounts Office and the Pay and Accounts Offices are initially recorded under this head pending final settlement by cheques or Bank drafts as the Pay and Accounts Officers have no exchange or settlement accounts with any other Accounts Officer. The balances are in course of settlement. There are discrepancies of Rs. 1,22,032 and Rs. 4,94,193 between the ledger and broadsheet balances in respect of the credit and debit respectively and are under reconciliation.

<i>Reserve Bank Suspense (Headquarters)</i>	<i>Dr.</i>	<i>Rs.</i> 23,68,625.
---------------------------------------------	------------	-----------------------

123. Debits and credits appearing in the Bank scrolls on account of cash settlement of inter-departmental and inter-Government transactions involving on one side a separated Pay and Accounts Office are recorded under this head pending adjustment of the account received from the other party. The balances are in course of adjustment. There is a discrepancy of a sum of Rs. 4,05,381 between the ledger and broadsheet balances which is under settlement.

Central Accounts Office —

<i>Reserve Bank Suspense</i>	<i>Dr.</i>	<i>Rs.</i> 1,12,604.
------------------------------	------------	----------------------

124. Transactions passed on from other Accounts Offices through the inter-State Settlement Accounts are initially recorded under this head on receipt of intimation from the Reserve Bank of India, Calcutta, pending final adjustment under the relevant heads. Most of the items have since been adjusted and the rest are in course of adjustment. There is a discrepancy of Rs. 563 between the ledger and broadsheet balances, which is under settlement.

	<i>Cr.</i>	<i>Rs.</i>	<i>Dr.</i>	<i>Rs.</i>
<i>Undivided Bengal Suspense</i>		2,04,40,461		2,82,31,920

125 This head represents receipts and payments made to or by the Government of West Bengal on account of the arrear dues of and claims against undivided Bengal. The balances shown above are to be taken into account in the financial settlement with East Pakistan. Debt head transactions adjusted under this head have since been transferred to the relevant Debt heads in the accounts of the Government of West Bengal.

Deposit Account with the State Bank of India Dr. Rs. 18,649

126 Transactions under this head represent the advances placed from time to time at the disposal of the Controller of Finance, Government of West Bengal, in the Cash Credit account with the State Bank of India and their withdrawal therefrom in connection with food procurement operations. Accounts placed with the State Bank on this account are debited to this deposit head and on receipt of compiled accounts from the Controller of Finance, adjustments are made under the capital head by credit to this head. The above debit balance represents the amount lying in the State Bank in excess of requirements.

127. Discounting Sinking Fund 4½ per cent. loan, 1970, Rs. 2,34,249.

Discounting Sinking Fund 4 per cent. loan, 1971, Rs. 3,84,847.

The fund is created for adjustment of the difference between the nominal value of the scrips issued and the total cash proceeds in respect of the 4½ per cent. loan, 1970 and 4 per cent. loan 1971 issued by the State Government at a discount of .50 nP. per hundred rupees. The debit balances are to be cleared by annual payment out of revenue on a sinking fund basis.

(ii) *Cheques and Bills—*

Pre-audit cheques

Cr. Rs. 4,49,08,499.

128. The balance is composed of (i) Rs. 4,48,62,207 and (ii) Rs. 46,292 representing the value of the cheques issued by the Accountant-General and the Pay and Accounts Officer, West Bengal, respectively, but remaining unpaid on the 31st March, 1960. Cheques aggregating Rs. 4,15,28,661 in respect of item (i) have since been cashed. In respect of Item (ii) there is discrepancy of Rs. 5,831 between the ledger balances as shown above and those in the register of outstanding cheques which are in course of settlement.

(iii) *Departmental and Similar Accounts—*

Civil Departmental Balances

Dr. Rs. 2,19,198

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

	Dr. Rs.
1. Sealdah Small Cause Court	15,755
2. Public Works Cash Balance	71,203
3. Sanitary Works Cash Balance	51,959
4. Construction Board Cash Balance	5,912
5. Chaklajat Cash Balance	74,369
	<hr/>
Total	2,19,198
	<hr/>

130. These are cash balances in the hands of the several disbursing officers of different departments. They do not form part of the general cash balance of Government. There are discrepancies of Rs. 15,501, Rs. 672 and Rs. 213 in respect of items 2, 3, and 4 respectively between the ledger and broadsheet balances as well those intimated by the disbursing officers in respect of Public Works, Sanitary Works and Construction Board Cash Balances arising out of mispostings in accounts, which are under settlement. The Chaklajat Cash Balance has not yet been acknowledged.

SECTION T.—REMITTANCES**I—Remittances within India—**

Cr. Rs. 18,69,051
Dr. Rs. 4,60,89,983

131 This head consists of:—

	Cr. Rs.	Dr. Rs.
Cash Remittances and Adjustments between officers rendering accounts to the same Accountant-General or Comptroller.	11,21,829	4,49,25,896½
Reserve Bank of India Remittances	1,86,128	..
Adjusting Account between Central and State Governments ..	5,61,094	..
Adjusting Account with Railways .. .. .	..	9,30,064
Inter-State Suspense Account .. .. .	..	2,34,023
Total ..	18,69,051	4,60,89,983
	Cr. Rs.	Dr. Rs.
Cash Remittances and Adjustments between Officers Rendering Accounts to the same Accountant-General or Comptroller.	11,21,829	4,49,25,896

132. The following are the details:—

	Cr. Rs.	Dr. Rs.
1. Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant-General or Comptroller.	4,007	..
2. Forest Remittances	11,07,770	..
3. Public Works Remittances .. .. .	..	1,74,47,214
4. Transfer between Public Works Officers .. .. .	..	2,74,50,121
5. Judicial Remittances	10,052	..
6. Pay and Accounts Office Remittances .. .. .	..	28,561
	11,21,829	4,49,25,896

133. This head comprises two different kinds of transaction, one being remittance in actual cash between treasuries and departments rendering accounts to the same Account Office. Each separate remittance of this kind is watched through a remittance register. The transactions of the other class are purely book adjustments made within the accounts of the same Account Office, which are watched through separate registers maintained for the purpose. The outstanding balances are in course of adjustment. In respect of items (1), (2), (3) and (6), there are discrepancies of Rs. 4,007, Rs. 362, Rs. 2,75,55,824 and Rs. 101 respectively between the ledger and broadsheet balances which are under settlement.

Reserve Bank of India Remittances**Cr. Rs. 1,86,128.**

134 A scheme was introduced by the Reserve Bank of India with effect from 1st October, 1940 to standardise and extend remittance facilities throughout India. At places where the Reserve Bank has no offices of its own or is not represented by offices or branches of the State Bank the issue and payment of telegraphic transfers and drafts on Reserve Bank account is undertaken by Government Treasuries and Sub-Treasuries as "Treasury Agencies" of the Bank. Receipts and payments taking place in treasuries on this account are accounted for under this head, and are initially carried against Government balances until cleared with the Bank through daily advices of drawings and encashments. The debits and credits booked under this head are ultimately cleared by corresponding adjustments under the head "Reserve Bank Deposits."

The balance which includes net credits of Rs. 12, Rs. 172, Rs. 265, Rs. 56, Rs. 12,758, Rs. 42,965 and Rs. 1,31,306 relating to the years 1951-52, 1952-53, 1953-54, 1954-55, 1957-58, 1958-59 and 1959-60 respectively, and net debits of Rs. 115, Rs. 4, Rs. 1,202 and Rs. 85 relating to the years 1947-48, 1949-50, 1950-51 and 1955-56 respectively is in course of settlement. There is a discrepancy of Rs. 5,10,020 between the ledger and broadsheet balances which is under settlement.

Adjusting Account between Central and State Governments**Cr. Rs. 5,61,094****Adjusting Account with Railways****Dr. Rs. 9,30,064****Inter-State Suspense Account****Dr. Rs. 2,34,023.**

135. The first head records transactions between the Central Government and the Government of West Bengal, the second head those between the Government of West Bengal and the Railways and the third those between the Government of West Bengal and other State Governments requiring settlement through the Reserve Bank of India, Calcutta. The balances represent the outstanding amounts for which settlement could not be carried out in the Reserve Bank's accounts for the year 1959-60. The outstanding balance against the head "Adjusting Account between Central and State Governments" has since been cleared. In the other two cases, outstanding debit balances have since been cleared except for the sums of Rs. 10 and Rs. 1,614 respectively. There are discrepancies of Rs. 10 and Rs. 1,614 in respect of "Adjusting Account with Railways" and "Inter-State Suspense Account" respectively between the ledger and broadsheet balances, which is under settlement.

SECTION W.—CASH BALANCE**Dr Rs. 2,29,02,483**

136. The following are the details of the closing cash balance—

	Rs.
(1) Cash in Treasuries	25,94,263
(2) Deposit with the Reserve Bank	2,52,58,337
(3) Remittances in transit	-49,50,117
Total ..	<u>2,29,02,483</u>

137. The treasury balances in respect of items 1 and 3 differ by Rs. 1,533 and Rs. 11,37,083 respectively with those in the consolidated cash balance report for March, 1960 which has been verified by the Currency Officer. The balance in deposit with the Reserve Bank differs by Rs. 3,95,324 with that shown in the statement of balances received from the Central Accounts Office of the Reserve Bank of India, Calcutta. The discrepancies are under settlement.

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

.Part II.—Accounts.

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

Heads of Receipts.	Actuals for 1959-60.	Heads of Disbursements.	Actuals for 1959-60.
PART I : CONSOLIDATED FUND			
	Rs.		Rs.
Total Revenue as per Account No. 3 of Part A	91,63,62,212	Total expenditure as per Account No. 3 of Part A	1,08,16,86,410
N.—PUBLIC DEBT INCURRED—			
Permanent Debt	7,72,24,648	N.—PUBLIC DEBT DISCHARGED—	
Loans from the Central Government	22,92,55,452	Loans from the Central Government	4,23,08,678
Other loans	79,70,979	Other loans	10,00,297
Total—Public Debt incurred	31,44,51,079	Total—Public Debt discharged	4,33,08,975
P.—LOANS AND ADVANCES BY STATE GOVERN- MENTS—			
Loans to Local Funds, Private Parties, etc.	2,90,55,811	Loans to Local Funds, Private Parties, etc.	7,53,32,464
Loans to Government servants	3,39,585	Loans to Government servants	4,24,272
Total—Loans and Advances by State Govern- ments.	2,93,95,396	Total—Loans and Advances by State Govern- ments.	7,57,56,736
Total—Consolidated Fund	1,26,02,08,687	Total—Consolidated Fund	1,20,07,52,121

PART II : CONTINGENCY FUND

	Rs.
Contingency Fund	17,466

PART III : PUBLIC ACCOUNT

R.—UNFUNDED DEBT INCURRED—		R.—UNFUNDED DEBT DISCHARGED—	
State Provident Funds	1,93,49,433	State Provident Funds	1,10,35,905
Total—Unfunded Debt incurred	1,93,49,433	Total—Unfunded Debt discharged	1,10,35,905
S.—DEPOSITS AND ADVANCES—		S.—DEPOSITS AND ADVANCES—	
Deposits bearing interest—		Deposits not bearing interest—	
Deposits of Depreciation Reserve Fund of Government Commercial concerns.	6,40,232	Sinking Fund Investment Account	24,75,000
Reserve Fund—Transport	68,700	West Bengal Famine Insurance Fund	1,15,77,346
Deposits not bearing interest—		Depreciation Reserve Fund—Government Presses.	2,024
Appropriation for Reduction or Avoidance of Debt.		Fund for promotion of education amongst educationally backward classes.	11,23,670
Sinking Fund Investment Account	2,18,88,172	General Reserve Fund for Cooch Behar	67,224
West Bengal Famine Insurance Fund	5,94,000	Reserve Fund for protection of Sugar Industry	894
Depreciation Reserve Fund—Government Presses.	40,640	Part III.—Carried over	1,52,46,158
Fund for promotion of education amongst educationally backward classes.	11,23,670	Parts I and II.—Carried over	1,10,35,905
General Reserve Fund for Cooch Behar	27,97,413		1,20,07,52,121
Part III.—Carried over	3,87,63,145		17,466
Parts I and II.—Carried over	1,93,49,433		
	1,26,02,08,687		

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

Heads of Receipts.	2	3	4
Actuals for 1959-60.	Actuals for 1959-60.		
	1	2	3
PART III : PUBLIC ACCOUNT—<i>contd.</i>			
	Rs.	Rs.	Rs.
Part III—Brought forward ..	3,87,83,145	1,52,46,158	1,52,46,158
	1,93,49,433	1,10,35,905	1,10,35,905
Parts I and II—Brought forward ..	1,26,02,08,887	1,20,07,52,121	1,20,07,52,121
Deposits of Local Funds—		17,466	17,466
District Funds ..	68,32,295		64,26,086
Municipal Funds ..	1,47,37,972		1,41,05,534
Education Funds ..	8,55,29,622		8,34,33,677
Medical and Charitable Funds ..	392		372
Other Miscellaneous Funds ..	4,42,28,697		3,65,37,805
Total—Deposits of Local Funds ..	15,13,28,978	14,05,03,474	14,05,03,474
Civil Deposits ..	22,87,94,886		22,45,49,383
Other Accounts ..	56,18,123		40,44,143
Advances not bearing interest—			
Departmental Advances ..	2,89,85,970		3,38,78,885
Permanent Advances ..	2,89,974		52,84
Accounts with the Government of Burma.	458		—16,837
Accounts with the Government of Pakistan.			285
Accounts with the Reserve Bank ..	25,357		29,159

Suspense—		
Suspense Accounts	..	91,14,85,541
Cheques and bills	..	58,58,92,545
Departmental and similar accounts		10,54,829
Total—Deposits, etc.		1,91,67,20,406

T.—REMITTANCES—

Cash Remittances and adjustments between officers rendering accounts to the same Accountant-General or Comptroller.	58,42,80,438
Adjusting Account between Central and State Governments.	3,55,796
Adjusting Account with Railways	4,20,132
Inter-State Suspense Accounts	17,42,366
Reserve Bank of India Remittances	1,27,24,353
Total—Remittances	59,95,23,085
Total—Public Account	2,52,72,79,396
Total—Disbursements	3,72,80,48,983

Suspense—		
Suspense Accounts	..	82,67,77,628
Cheques and bills	..	58,98,75,030
Departmental and similar accounts		10,42,738
Miscellaneous—		
Miscellaneous Government Account		49,721
Total—Deposits, etc.		1,87,15,72,008

T.—REMITTANCES—

Cash Remittances and adjustments between officers rendering accounts to the same Accountant-General or Comptroller.	57,49,96,433
Adjusting Account between Central and State Governments.	-8,085
Adjusting Account with Railways	-1,13,377
Inter-State Suspense Accounts	33,08,069
Reserve Bank of India Remittances	1,28,55,650
Total—Remittances	59,10,38,699
Total—Public Account	2,48,19,60,140
Total—Receipts	3,74,21,68,827

(a) W.—(OPENING) CASH BALANCE—

Cash in Treasuries	..	33,04,945
Deposits with the Reserve Bank	..	75,49,421
Remittances in transit	..	-20,71,727
Total	..	87,82,639
Grand Total	..	3,75,09,51,466

(a) W.—(CLOSING) CASH BALANCE—

Cash in Treasuries	..	25,94,263
Deposits with the Reserve Bank	..	2,52,58,337
Remittances in transit	..	-49,50,117
Total	..	2,29,02,483
Grand Total	..	3,75,09,51,466

(e) Please see footnote (B) at page 37.

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1959-60 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

	On 31st March 1959.	On 31st March 1960.	Increase (+) Decrease (-) in the year ended 31st March 1960.
1	2	3	4
	Rs.	Rs.	Rs.
CAPITAL AND OTHER EXPENDITURE—			
Commercial Departments—			
Irrigation	4,89,15,484	5,27,37,262	(+)38,21,778
Industrial Development Programme (a)	1,80,32,026	2,86,74,894	(+)1,06,42,868
Multipurpose River Schemes ..	92,51,07,867	97,54,02,090	(+)5,02,94,223
Road and Water Transport Scheme ..	4,92,48,524	5,46,99,218	(+)54,50,694
Electricity Schemes	(b) 1,61,46,531	1,61,46,531	....
Total—Commercial Departments ..	1,05,74,50,432	1,12,76,59,995	(+)7,02,09,563
Other Departments :—			
Other Accounts	63,92,46,554	79,19,60,791	(+)15,27,14,237
Total—Other Departments ..	63,92,46,554	79,19,60,791	(+)15,27,14,237
Total—Capital Expenditure ..	1,69,66,96,986	1,91,96,20,786	(+)22,29,23,800
Loans and Advances by State Governments—			
Loans to Local Funds, Private Parties, etc.	55,68,93,706	60,31,72,071	(+)4,62,78,365
Loans to Government Servants ..	6,20,333	7,05,021	(+)84,688
Total—Loans and Advances by State Governments.	55,75,14,039	60,38,77,092	(+)4,63,63,053
Total—Capital and other expenditure ..	2,25,42,11,025	2,52,34,97,878	(+)26,92,86,853
<i>Deduct—Contribution from Revenues, Development Funds, Reserve Funds, etc. and Contingency Fund for capital expenditure.</i>	<i>- 93,96,296</i>	<i>- 93,96,296</i>	<i>..</i>
Net capital and other expenditure (outside the Revenue Account).	2,24,48,14,729	2,51,41,01,582	(+)26,92,86,853

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

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

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1959-60 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*contd.*

1	On 31st March 1959.	On 31st March 1960.	Increase (+) Decrease (-) in the year ended 31st March 1960.
Rs.	Rs.	Rs.	
PRINCIPAL SOURCES OF FUNDS—			
Permanent Debt—Nominal Value ..	27,13,36,051	34,85,60,700	(+)7,72,24,649
Loans from the Central Government	2,17,42,57,062	2,36,12,03,655	(+)18,69,46,773
Other Loans	1,29,37,008	1,99,07,690	(+)69,70,682
Unfunded debt	8,42,65,957	9,25,77,764	(+)83,11,827
Total—Outstanding Debt ..	2,54,27,96,098	2,82,22,50,029	(+)27,04,53,931
Contingency Fund	5,00,00,000	4,99,82,534	(-)17,466
Sinking Funds and Reserve Funds	8,23,34,718	10,77,52,610	(+)2,54,17,892
Net balance under Deposits, Advances, etc., other than those shown separately.	16,87,00,197	17,06,27,127	(+)19,26,930
Remittances	(-) 3,57,36,545	(-)4,42,20,932	(-)84,84,387
Total—Debt and other obligations	2,80,80,94,468	3,10,63,91,368	(+)29,82,96,900
<i>Deduct—Cash Balance ..</i>	<i>87,82,639</i>	<i>2,29,02,463</i>	<i>(+)1,41,19,844</i>
<i>Deduct—Investments ..</i>	<i>19,41,07,575</i>	<i>26,66,50,516</i>	<i>(+)7,25,42,941</i>
Net Provision of Funds ..	2,60,52,04,254	2,81,68,38,369	(+)21,16,34,115

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

Description of Debt.	Amount on 1st April 1959.	Additions during the year.	Discharges during the year.	Amount on 31st March 1960.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
I—PUBLIC DEBT.				
(a) Permanent Debt—				
<i>(i) Loans bearing interest—</i>				
3½ per cent. West Bengal Loan, 1962.	1,75,00,000	..	..	1,75,00,000
4 per cent. West Bengal Loan, 1963.	3,60,23,300	..	..	3,60,23,300
4 per cent. West Bengal Loan, 1964.	2,00,00,000	..	..	2,00,00,000
4 per cent. West Bengal Loan, 1967.	7,58,72,200	..	..	7,58,72,200
4 per cent. West Bengal Loan, 1968.	7,11,46,100	..	..	7,11,46,100
4½ per cent. West Bengal Loan, 1970.	5,07,94,451	2,55,249	..	5,10,49,700
4 per cent. West Bengal Loan, 1971.	..	7,69,69,400	..	7,69,69,400
(b) Floating Debt—				
(c) Loans from the Central Government.	2,17,42,57,082	22,92,55,452	4,23,08,679	2,36,12,03,855
(d) Other Loans ..	..	1,29,37,008	79,70,978	10,00,296
Total—Public Debt	..	2,45,85,30,141	31,44,51,079	4,33,08,975
II—UNFUNDED DEBT.				
State Provident Funds—				
General Provident Fund ..	.. (a)7,38,75,925	1,74,81,122	95,97,175	8,17,59,872
Indian Civil Service Provident Fund	20,61,220	1,21,244	2,28,113	19,54,351
Indian Civil Service (Non-European Members) Provident Fund.	9,62,658	1,22,076	72,680	10,12,054
Contributory Provident Fund ..	55,74,003	11,26,329	7,58,779	59,41,553
All India Services Provident Fund ..	17,90,450	4,98,662	3,79,158	19,09,954
Total—Unfunded Debt	.. (a)8,42,64,256	1,93,49,433	1,10,35,905	9,25,77,784
Total—Debt and other interest bearing obligations.	(a) 2,54,27,94,397	33,38,00,512	5,43,44,880	2,82,22,50,029

(a) Differs from previous year's closing balance by Rs. 1,701 due to correction of opening balance on 15-8-1947.

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

I—Depreciation Reserve Fund of Government Bus Services.

	Rs.		Rs.
Balance on 1st April 1959 ..	88,86,926	Amount expended to meet the cost of renewals and replacements.	..
Amount appropriated from revenue	1,20,32	Balance on 31st March 1960 ..	95,27,158
Total ..	95,27,158	Total ..	95,27,158

II—Reserve Fund—Transport.

Balance on 1st April 1959 ..	1,06,000	Amount expended	..
Receipts ..	68,700	Balance on 31st March 1960 ..	1,74,700
Total ..	1,74,700	Total ..	1,74,700

III—Depreciation Reserve Fund for Electricity.

Balance on 1st April 1959 ..	5,72,800	Amount expended to meet the cost of renewals and replacements.	..
Amount appropriated from revenue.	..	Balance on 31st March 1960 ..	5,72,800
Total ..	5,72,800	Total ..	5,72,800

IV—Sinking Fund

SINKING FUND

Balance on 1st April 1959 ..	6,09,01,277	Amount expended	..
Amount contributed by the State	2,18,88,171	Balance on 31st March 1960 ..	8,27,89,448
Total ..	8,27,89,448	Total ..	8,27,89,448

INVESTMENT ACCOUNT

Balance on 1st April 1959 ..	2,75,21,600	Amount realised	..
Amount invested	18,81,000	Balance on 31st March 1960 j ..	2,94,02,600
Total ..	2,94,02,600	Total ..	2,94,02,600

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

V—West Bengal Famine Insurance Fund

A—FAMINE INSURANCE FUND

	Rs.		Rs.
Balance on 1st April 1959 ..	12,399	Payment from the Fund ..	..
Transfer from the Revenue Account 80,00,000		Transfer to the Revenue Account	80,00,000
Interest receipts ..	52,877	Purchase of securities ..	35,77,346
Sale of securities ..	35,77,441	Balance on 31st March 1960 ..	65,371
	Total .. 1,16,42,717		Total .. 1,16,42,717

B—INVESTMENT ACCOUNT

Balance on 1st April 1959 ..	18,87,870	Sale of securities ..	35,77,441
Purchase of securities ..	35,77,346	Balance on 31st March 1960 ..	18,87,775
	Total .. 54,65,216		Total .. 54,65,216

Balance on 31st March 1960 :—

Cash ..	65,371
Investment ..	18,87,775
	Total .. 19,53,146
Nominal value of the securities held	19,10,600
Market value as on the 31st March 1960 ..	18,90,893

(A) Face value of securities on 31st March 1960 Rs. 2,94,21,600.

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

VI—Reserve Fund for Protection of Sugar Industry

	Rs.		Rs.
Balance on 1st April 1959 ..	894	Expenditure during the year	894
Amount contributed by the State Government.	..	Balance on 31st March 1960 ..	..
	<hr/>		<hr/>
Total ..	894	Total ..	894
	<hr/>		<hr/>

VII—Depreciation Reserve Fund for Government Presses.

Balance on 1st April 1959 ..	12,30,902	Amount expended to meet the cost of renewals and replacements.	2,024
Amount appropriated from revenue	40,640	Balance on 31st March 1960 ..	12,69,518
	<hr/>		<hr/>
Total ..	12,71,542	Total ..	12,71,542
	<hr/>		<hr/>

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

Balance on 1st April 1959 ..	330	Expenditure during the year ..	11,23,670
Amount contributed by the State Government.	11,23,670	Balance on 31st March 1960 ..	330
	<hr/>		<hr/>
Total ..	11,24,000	Total ..	11,24,000
	<hr/>		<hr/>

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

IX—General Reserve Fund for Cooch Behar

(See paragraph 49 on page 154).

GENERAL RESERVE FUND

Balance on 1st April 1959	..	87,35,320	Payments from the fund	..	67,223
Receipts	..	27,97,413	Balance on 31st March 1960	..	1,14,65,510*
Total	..	1,15,32,733	Total	..	1,15,32,733

INVESTMENT ACCOUNT

Balance on 1st April 1959	..	20,92,091	Amount realised	..	..
Amount invested in the Bank, etc.	..		Balance on 31st March 1960	..	20,92,091
Total	..	20,92,091	Total	..	20,92,091

X—Subventions from Central Road Fund.

Balance on 1st April 1959	..	16,30,119	Amount of expenditure during the year.	..	32,51,081
Amount allotted from the Central Road Fund.	..	35,58,981	Balance on 31st March 1960	..	19,38,019
Total	..	51,89,100	Total	..	51,89,100

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

Balance on 1st April 1959	..	18,156	Expenditure during the year	..	..
Amount contributed by the Indian Central Jute Committee.	..		Balance on 31st March 1960	..	18,156
Total	..	18,156	Total	..	18,156

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

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

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

Balance on 1st April 1959	..	5,39,830	Amount expended on various researches.	1,41,493
Amount contributed by the Indian Council of Agricultural Research		4,77,321	Balance on 31st March 1960	.. 8,75,658
Total	..	<u>10,17,151</u>	Total	.. <u>10,17,151</u>

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

Balance on 1st April 1959	..	1,25,388	Expenditure during the year	.. 3,110
Amount contributed by the Committee.		9,151	Balance on 31st March 1960	.. 1,31,429
Total	..	<u>1,34,539</u>	Total	.. <u>1,34,539</u>

XIV—Deposit Account of Grants from the Central Government for the Food Production Drive Scheme—Bonus for Accelerating Production of Foodgrains.

Balance on 1st April 1959	..	62,31,683	Amount expended on the schemes	..
Amount contributed by the Central Government.	..		Balance on 31st March 1960	.. 62,31,683
Total	..	<u>62,31,683</u>	Total	.. <u>62,31,683</u>

XV—Deposit Account of Grants by the Khadi and Village Industries Commission.

Balance on 1st April 1959	..	10,86,432	Amount expended on the various schemes.	5,67,555
Amount contributed by the Commission.		5,50,735	Balance on 31st March 1960	.. 10,49,612
Total	..	<u>16,17,167</u>	Total	.. <u>16,17,167</u>

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

Balance on 1st April 1959	..	1,07,513	Amount expended	.. 50,891
Amount contributed by the Committee.		64,676	Balance on 31st March 1960	.. 1,21,298
Total	..	<u>1,72,189</u>	Total	.. <u>1,72,189</u>

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

XVII—Deposit Account of the Grant made by the Central Tea Board.

	Rs.		Rs.
Balance on 1st April 1959 ..	1,94,492	Amount expended ..	..
Amount contributed by the Central Tea Board.	..	Balance on 31st March 1960 ..	1,94,492
	<hr/>		<hr/>
Total ..	1,94,492	Total ..	1,94,492
	<hr/>		<hr/>

XVIII—Deposit Account of the Grant made by the Council of Scientific and Industrial Research

Balance on 1st April 1959 ..	15,787	Amount expended ..	..
Amount contributed by the Council.	..	Balance on 31st March 1960 ..	15,787
	<hr/>		<hr/>
Total ..	15,787	Total ..	15,787
	<hr/>		<hr/>

XIX—Deposit Account of Grant made by the Indian Central Coconut Committee

Balance on 1st April 1959 ..	58,002	Amount expended ..	..
Amount contributed by the Committee.	12,780	Balance on 31st March 1960 ..	70,782
	<hr/>		<hr/>
Total ..	70,782	Total ..	70,782
	<hr/>		<hr/>

XX—Deposit Account of Grant made by the Indian Central Arecanut Committee

Balance on 1st April 1959 ..	37,764	Amount expended ..	..
Amount contributed by the Committee.	(-)2,236	Balance on 31st March 1960 ..	35,528
	<hr/>		<hr/>
Total ..	35,528	Total ..	35,528
	<hr/>		<hr/>

XXI—Deposit Account of Grant made by the Indian Central Tobacco Committee

Balance on 1st April 1959 ..	16,640	Amount expended ..	..
Amount contributed by the Committee.	7,780	Balance on 31st March 1960 ..	24,420
	<hr/>		<hr/>
Total ..	24,420	Total ..	24,420
	<hr/>		<hr/>

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

XXII—Deposit Account of Local Development Works Grant Fund

	Rs.		Rs.
Balance on 1st April 1959 ..	1,65,308	Amount expended ..	1,263
Amount contributed by the Committee.	37,449	Balance on 31st March 1960 ..	2,01,494
	<hr/>		<hr/>
Total ..	2,02,757	Total ..	2,02,757
	<hr/>		<hr/>

XXIII—Deposits on account of Grants from the Ministry of Rehabilitation to Educational Institutions

Balance on 1st April 1959 ..	3,61,975	Amount expended ..	28,750
Amount contributed by the Ministry.	..	Balance on 31st March 1960 ..	3,33,225
	<hr/>		<hr/>
Total ..	3,61,975	Total ..	3,61,975
	<hr/>		<hr/>

XXIV—Deposit Account of Grant made by the Indian Central Silk Board

Balance on 1st April 1959 ..	..	Expenditure during the year ..	..
Amount contributed by Indian Central Silk Board.	3,000	Balance on 31st March 1960 ..	3,000
	<hr/>		<hr/>
Total ..	3,000	Total ..	3,000
	<hr/>		<hr/>

XXV—Deposit Account of grant made by the National Co-operative Development and Warehousing Board.

Balance on 1st April 1959 ..	..	Expenditure during the year ..	..
Amount contributed by the Board	8,65,640	Balance on 31st March 1960 ..	8,65,640
	<hr/>		<hr/>
Total ..	8,65,640	Total ..	8,65,640
	<hr/>		<hr/>

XXVI—Deposit Account of lump sum allotment received from Government of India out of the Workmen's benefit fund for award of prizes to skilled workmen.

Balance on 1st April 1959 ..	..	Amount expended ..	..
Amount allotted by the Government of India.	32,845	Balance on 31st March 1960 ..	32,845
	<hr/>		<hr/>
Total ..	32,845	Total ..	32,845
	<hr/>		<hr/>

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

Major and minor heads of Account.	Balance on 1st April 1959.		Amount advanced during the year.		Total.		Amount repaid during the year.		Balance on 31st March 1960.		Interest received and credited to revenue.	
	1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.—												
Loans to Presidency, Corporation, Port Trust and other Port Funds.		1,09,18,520	70,55,650	1,79,74,170	13,35,761	1,66,38,409						3,64,499
Loans to Municipalities		70,39,091	6,60,817	76,99,908	8,41,383	68,58,525						2,39,291
Loans to District and other Local Fund Committees.		48,88,260	1,50,000	50,38,260	81,515	49,56,745						17,075
Advances to Cultivators	(a)	5,11,56,595	1,56,45,730	6,68,02,325	1,11,00,447	5,57,01,878						11,47,008
Advances under special laws		47,86,881	(—)8,175	47,78,706	1,224	47,77,48						.. .
Miscellaneous Loans and Advances	(b)	10,48,14,110	2,96,12,218	13,44,26,328	1,45,61,706	11,98,64,622						11,94,152
Loans and Advances to displaced persons		36,02,18,700	1,95,50,997	37,97,69,697	7,12,709	37,90,56,988						2,40,176
Loans under Community Development Project.		1,30,73,262	26,65,226	1,57,38,488	4,21,066	1,53,17,422						1,11,421
Total	(c)	55,68,95,419	7,53,32,463	63,22,27,882	2,90,55,811	60,31,72,071						33,14,122

LOANS TO GOVERNMENT SERVANTS—

House buildings Advances	3,75,734	2,72,804	6,48,538	1,85,209	4,64,329	20,162
Advances for purchase of motor conveyance.	2,17,156	1,19,988	3,37,124	1,27,049	2,10,075	12,513
Advances for purchase of other conveyances	22,024	26,975	48,999	25,611	23,388	718
Passage Advances	4,231	3,000	7,231	1,670	5,561	184
Other Advances	1,188	1,525	2,713	45	2,668	....
Total	6,20,333	4,24,272	10,44,605	3,39,584	7,05,021	33,577
Grant total	(c) 55,75,15,752	7,57,56,735	63,32,72,487	2,93,95,395	60,38,77,092	33,47,699

(a) The opening balance differs from the previous year's closing balance by reason of inclusion of Rs. (—) 180 due to correction (vide para. 8, page 125).

(b) The opening balance differs from the previous year's closing balance by (+) 1,893 due to correction (vide para. 8, page 125).

(c) The opening balance differs from the previous year's closing balance by (+) 1,713 due to correction (vide para. 8, page 125).

APPENDIX I

Statement showing the year-wise break up of outstanding receipts from [Irrigation Schemes declared as commercial.

[See also paragraph 7 at pages 20—22.]

Year.	Eden Canal.	Damodar Canal.	Midnapur Canal.	Mayurakshi Reservoir Project.	Bakros-war Irrigation Canal.	Total.	
1	2	3	4	5	6	7	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1929-30	84	..	..	84	
1930-31	..	58	..	55	..	113	
1931-32	..	120	..	146	..	266	
1932-33	..	794	..	162	..	956	
1933-34	..	863	—1	46	..	908	
1934-35	..	804	208	63	..	1,075	
1935-36	..	976	1,081	37	..	2,094	
1936-37	..	657	433	58	..	1,148	
1937-38	..	113	663	69	..	845	
1938-39	..	179	274	207	..	660	
1939-40	..	382	917	94	..	1,393	
1940-41	..	639	1,434	908	..	2,981	
1941-42	..	552	1,213	160	..	1,925	
1942-43	..	953	1,661	166	4	2,784	
1943-44	..	48	2,798	18	5	2,869	
1944-45	..	6,611	3,354	154	3	10,122	
1945-46	..	2,156	6,878	2	27	9,063	
1946-47	..	2,946	7,203	160	47	10,356	
1947-48	..	3,082	6,682	569	150	10,483	
1948-49	..	3,020	9,051	604	17	12,692	
1949-50	..	5,914	9,980	437	107	16,438	
1950-51	..	5,274	11,529	155	123	17,081	
1951-52	..	6,852	15,321	1,178	169	23,515	
1952-53	..	10,337	28,939	2,398	207	41,881	
1953-54	..	19,039	36,335	96	151	55,621	
1954-55	..	17,988	54,375	2,279	1,86,838	2,61,823	
1955-56	..	7,226	86,851	2,898	5,53,614	6,51,176	
1956-57	..	4,207	1,27,369	460	8,09,201	9,41,900	
1957-58	..	90,205	2,42,714	6,743	6,17,565	9,57,371	
1958-59	..	—9	..	3,296	1,53,234	1,57,645	
1959-60	76,555	1,391	23,466	
Total	..	1,91,986	6,57,262	1,00,246	23,21,843	27,337	32,98,674

APPENDIX II.

PART I

Statement showing the details of commitments at the end of 1959-60 in respect of schemes estimated to cost Rs. 5 lakhs or more in each case (except those financed from Development grants).

(See Paragraph I of Part A of the Report on page 23.)

[Figures are in thousands of rupees.]

Serial No.	Major head of account and name of scheme.	Amount of sanctioned estimate.	Expenditure to end of 1958-59.	Expenditure during 1959-60.	Further liabilities to be incurred	Remarks.
1	2	3	4	5	6	7
Debitable to Revenue Account						
<i>7.—Land Revenue.</i>						
1.	Revisional settlement operations taken up for implementation of Estates Acquisition Schemes.	5,31,24	5,24,86	..	6,38	
2.	Preparation of compensation Assessment Roll.	..	5,20	44,47	(c)	
3.	Preparation of record of rights	..	5,31,24	6,52,13	(c)	
4.	Repairing and strengthening to constructing 8000' retired embankments brick block pitching in the embankment of Mouza Gobardhanpur in P. S. Mathurapur in 24-Parganas.	10,76	..	1	10,75	
<i>18.—Other Revenue Expenditure financed from Ordinary Revenues—</i>						
5.	Remodelling D. L. embankment,	2,73,71	1,59,82	-4	1,13,93	
6.	Constructing 40 Nos. 3' diameter Hume Pipe sluices in different Mouzas under East Sunderban Division. (a).	5,45	7	7,80	(c)	
7.	Remodelling Amarsi-Takavi Embankment. (a)	5,28	5,41	..	(c)	
8.	Repairs to 19 Nos. masonry sluices in different Mouzas under N. S. Haroa subdivision.	5,17	4,38	..	79	
9.	Reconnaissance Survey of Upper catchment of river Teesta and other rivers of North Bengal.	23,30	2,49	64	20,17	
10.	Remodelling Cossye Derburchatty and other embankments.	60,42	48,81	..	11,61	
<i>25.—General Administration.</i>						
11.	Rural and School Broadcasting Scheme.	28,34	21,04	2,34	4,96	

APPENDIX II—*contd.*

[Figures are in thousands of rupees.]

Serial No.	Major head of account and name of scheme.	Amount of sanctioned estimate.	Expenditure to end of 1958-59.	Expenditure during 1959-60.	Further liabilities to be incurred.	Remarks.
1	2	3	4	5	6	7
Debitable to Revenue Account						
<i>—concl'd.</i>						
<i>30.—Ports and Pilotage.</i>						
12.	Scheme for the Training of inland water transport crews.	11,72(b)	9,57	1,53	62	
13.	Scheme for the establishment of a repairing and servicing yard.	9,15	6,22	1,10	1,83	
<i>47.—Miscellaneous Department.</i>						
14.	Scheme for replacement of essential appliances of the West Bengal Fire Services.	28,80	26,46	..	2,34	
15.	Scheme for sinking large capacity tube-wells in Calcutta for fire-fighting purposes.	36,11	10,74	1,86	23,51	
<i>50.—Civil Works.</i>						
16.	Improvement of O. T. Road towards Balasore from the 5th to 42nd mile (Sec. from Khargpur to Belda).	10,95	..	..	10,95	
17.	Special repairs to D. H. C. Road, Kurseong.	5,97	..	4,33	1,64	
<i>56.—Printing and Stationery.</i>						
18.	Expansion of Raj Bhavan Press.	5,66	46	..	5,20	
<i>57.—Miscellaneous—Other Miscellaneous Expenditure</i>						
19.	Amount payable for 100 beds reserved for non-leper patients in the Uttarpara Hospital.	15,00	3,84	..	11,16	
20.	Hospital for mental diseases for vagrants, etc.,	8,10	7,50	..	(6)	
Total—Debitable to Revenue Account.		10,75,13	13,68,11	7,16,17	2,25,84	
Debitable outside the Revenue Account						
<i>68A.—Construction of Irrigation, Navigation Embankment and Drainage Work (non-commercial).</i>						
21.	Embankment and Protective Works at Cooch Behar (a).	61,25	49,67	-19	11,77	

APPENDIX II—*contd.*

[Figures are in thousands of rupees.]

Serial No.	Major head of account and name of scheme.	Amount of sanctioned estimate.	Expenditure to end of 1958-59.	Expenditure during 1959-60.	Further liabilities to be incurred.	Remarks.
1	2	3	4	5	6	7
Debitable outside the Revenue Account						
<i>—contd.</i>						
<i>68A.—Construction of Irrigation, Navigation Embankment and Drainage Work (non-commercial)—contd.</i>						
22.	Embankment and Protective Works at Alipurduar.(a).	18,74	7	2	18,65	
23.	Embankment and Protective Works at Mathabhanga.(a)	15,18	13,05	57	1,56	
24.	Protection of Left Bank of River Kaljani below Railway Bridge at Sovaganj.(a)	10,60	6,65	2	3,93	
25.	Protection of River Diana below Kalabari.	18,03	17,07	23	73	
26.	Training of Right bank of river Gaburbasra below Bantak Border.(a)	9,76	9,28	32	16	
27.	Training of Left bank of River Torsa above Hatimara Railway Bridge under Dalsingpara.	9,71	6,61	1,65	1,45	
28.	Protection work on the right bank of river Chell in P. S. Mal.	9,88	7,55	32	2,01	
29.	Construction of Embankment on the right bank of river Jaldhaka for protection of Rama-hari area from Rashai Garumara.	9,95	7,85	89	1,21	
30.	Construction of Embankment on the left bank of Teesta for protection of Helapakai area.	8,92	1,59	3,11	4,22	
31.	Jalpaiguri Town Protective Works.(a)	66,40	65,13	-1,75	3,02	
32.	Construction of retired Dhari-kuri Embankment in connection with the protection work on the right bank of Jaldhaka.	9,64	9,65	5	(c)	
33.	Siliguri Town Protective work	9,06	5,66	..	3,40	
34.	Protection of Barnes-Domohani Embankment.	12,27	11,61	1	65	
35.	Karotoa-Kalna Irrigation Scheme.(a)	46,38	5,88	..	40,50	

APPENDIX II—*contd.*

[Figures are in thousands of rupees.]

Serial No.	Major head of account and name of scheme.	Amount of sanctioned estimate.	Expenditure to end of 1958-59.	Expenditure during 1959-60.	Further liabilities to be incurred.	Remarks.
1	2	3	4	5	6	7
Debitable outside the Revenue Account						
<i>—contd.</i>						
<i>72.—Capital Outlay on Industrial Development outside the Revenue Account—</i>						
36.	Scheme No. 1—Reorganisation of Central Co-operative Banks.	51,00	7,00	..	44,00	
37.	Scheme No. 2—Reorganisation of Primary Credit Societies.	51,40	9,29	..	42,11	
38.	Scheme No. 3—Supply of long term credit.	5,00	5,00	..	(c)	
<i>81.—Capital Account of Civil Works outside the Revenue Account—</i>						
39.	Extension of Jhargram Raj College.	7,57	2,80	1,00	3,77	
40.	E. I. in the City Civil Sessions Court.	10,85	2,06	4,57	4,22	
41.	Construction of Building for Armed Police Barrack at 29/1/1, 29/1/2 etc. on B. T. Road.	25,24	15,18	4,69	5,37	
42.	Construction of Office Building for Sales Tax Department at Viziannagram Palace Compound at Beliaghata.	23,65	22,42	10	1,13	
43.	Construction of City Civil and Session Court.	39,63	34,63	2,30	2,70	
44.	Construction of a combined 6 storey Building at 45 Ganesh Avenue, Calcutta.	21,44	18,53	71	2,20	
45.	Construction of a new Office Building at 11/A Free School Street, Calcutta.	11,49(a)	11,01	3	45	

APPENDIX II—*contd.*

[Figures are in thousands of rupees.]

Serial No.	Major head of account and name of scheme.	Amount of sanctioned estimate.	Expenditure to end of 1958-59.	Expenditure during 1959-60.	Further liabilities to be incurred.	Remarks.
	1	2	3	4	5	6
Debitable outside the Revenue Account						
<i>—concl'd.</i>						
<i>81.—Capital Account of Civil Works outside the Revenue Account—concl'd.</i>						
46.	Construction of 48 sets of quarters for Surgeants and Sub-Inspectors at Alipore.	6,21 (a)	6,09	28	(c)	
47.	Construction of 64 sets of quarters for Sub-Inspectors and Surgeants at Belghoria Land.	10,23	1,00	4,25	4,98	
48.	Extension of Police Hospital at Bhowanipore.	5,65	6,10	11	(e)	
49.	Construction of 58-bedded Sadar Hospital at Balurghat.	9,28(a)	11,59	40	(o)	
50.	Construction of 50-bedded Hospital at Raiganj.	9,70(a)	8,49	1	1,20	
51.	Construction of a New Sub-Jail at Siliguri.	5,57	3,03	1,33	1,21	
52.	Completion of Construction of Mahajati Sadan.	12,73	9,47	1,33	1,93	
53.	Construction of proposed Sub-Divisional Headquarters at Islampur.	6,50	6,00	9	41	
54.	Widening the narrow section of Peshoka Road, in the district of Darjeeling.	5,61	12	68	4,81	
55.	Construction of additional 2 stories over the 4-storied Building at 11/A Free School Street, Calcutta.	5,21	4,09	11	1,01	
Total—Debitable outside the Revenue Account (Part I).		6,39,73	4,01,22	27,24	2,14,76	
Total—Commitments (Part I)		17,14,86	17,69,33	7,43,41	4,40,60	

APPENDIX II—concl'd.*

PART II.

Statement showing summary of Commitments at the end of 1959-60 in respect of schemes estimated to cost between Rupee 1 lakh and 5 lakhs in each case (except those financed from Development Grants).

[Figures are in thousands of rupees.]

Total No. of works.	Amount of sanctioned estimate.	Expenditure to end of 1958-59.	Expenditure during 1959-60.	Further liabilities to be incurred.	Remarks.
1	2	3	4	5	6
Debitable to Revenue Account.					
I.—Works for which estimates have not been sanctioned.—					
7 .. ..	..	2,66	10,22	(c)	
II.—Works the expenditure on which has exceeded the sanctioned estimates.—					
13	22,48	29,34	8,53	(c)	
III.—Other Works—					
55	1,18,47	37,24	22,04	58,98	
Total—Debitable to Revenue Account (Part II).		1,40,95	69,24	40,79	58,98
Debitable outside the Revenue Account					
I.—Works for which estimates have not been sanctioned—					
25 .. ..	..	15,60	44,11	(c)	
II.—Works the expenditure on which has exceeded the sanctioned estimates.—					
11	27,63	24,66	8,52	(c)	
III.—Other Works—					
26	62,24	29,65	9,87	22,76	
Total—Debitable outside the Revenue Account (Part II).		89,87	69,91	62,50	22,76
Total—Commitments (Part II)		2,30,82	1,39,15	1,03,29	81,74
Debitable to Revenue Account—					
Total—Part I+II ..		12,16,08	14,37,35	7,56,96	2,64,82
Debitable Outside the Revenue Account—					
Total—Part I+II ..		7,29,60	4,71,13	89,74	2,37,52
Total—Commitments (Part I+II).		19,45,68	19,08,48	8,46,70	5,22,34

(a) Not shown in the previous year's statement.

(b) Revised estimate.

(c) Further liability is not known.

APPENDIX III.

(Vide paragraph 13 of part A, Audit Report—Pages 31—32)

The names of the concerns or companies in whose shares capital investments have been made by the State Government are shown below together with the details of the investments, types of shares, etc :—

1	2	3	4	5	6	7
Name of the Concern or Company.	No. and types of shares purchased.	Purchase price and total amount invested.	Year of Investment.	Market value of shares as on 31st March, 1960.	Dividend declared.	Amount credited to Government after deduction of Income-tax.
1	Burdwan Central Co-operative Agricultural Production and Marketing Society Ltd., P. O. and Dist. Burdwan.	25,000	1956-57	Not marketable.	Nil	Not known
2	Guskara Co-operative Multipurpose Society Ltd., P. O. Guskara, Dist. Burdwan.	10,294	Do.	Do.	Do.	Do.
3	Hatdolubazar Sabji Utpadan-O-Bikraya Samabaya Samity Ltd., P. O. Rasulpur, Dist. Burdwan.	10,700	Do.	Do.	Do.	Do.
4	Mahammed Bazar Central Co-operative Marketing Society Ltd., Fateknagar, P. O. Mahammed Bazar, Dist. Birbhurn.	10,000	Do.	Do.	Do.	Do.
5	Matpalsa Co-operative Multipurpose Society Ltd., P. O. Kanuri, Dist. Birbhurn.	10,000	Do.	Do.	Do.	Do.
6	Contai Co-operative Industrial and Agricultural Marketing Society Ltd., P. O. Contai, Dist. Midnapore.	4,200	1959-60	Do.	Do.	Do.
6	Ditto	20,665	1956-57	Do.	Do.	Do.

7	Malda Co-operative Marketing Society Ltd., P. O. and Dist. Malda.	Do.	..	25,000	Do.	..	Do.	..	Do.	..	Do.
8	The Raiganj Co-operative Marketing Society Ltd., P. O. Raiganj, Dist. West Dinajpur.	Do.	..	10,000	Do.	..	Do.	..	Do.	..	Do.
9	Jhargram Kendriya Sarbarthasadhak Samabaya Bhipanan Samity Ltd., P. O. Jhargram, Dist. Midnapore.	Do.	..	11,250	Do.	..	Do.	..	Do.	..	Do.
	Ditto	Do.	..	1,140	1958-59	..	Do.	..	Do.	..	Do.
10	Patlakhawa Co-operative Agricultural Marketing Society Ltd., Dist. Cooch Behar.	Do.	..	10,000	1956-57	..	Do.	..	Do.	..	Do.
11	Putimari Co-operative Agricultural Marketing Society Ltd., Cooch Behar.	Do.	..	25,000	Do.	..	Do.	..	Do.	..	Do.
12	Burwan Thana Co-operative Multipurpose Society Ltd., Burwan, Dist. Murshidabad.	Do.	..	15,000	Do.	..	Do.	..	Do.	..	Do.
	Ditto	Do.	..	7,000	1958-59	..	Do.	..	Do.	..	Do.
13	Balia Co-operative Multipurpose and Marketing Society Ltd., Dist. Nadia.	Do.	..	10,010	1956-57	..	Do.	..	Do.	..	Do.
14	Bongson Central Co-operative Marketing Society Ltd., P. O. Bongson, Dist. 24-Parganas.	Do.	..	10,000	Do.	..	Do.	..	Do.	..	Do.
	Ditto	Do.	..	3,500	1958-59	..	Do.	..	Do.	..	Do.
15	Shibpur Co-operative Marketing Society Ltd., Uluberia, Dist. Howrah.	Do.	..	13,259	1956-57	..	Do.	..	Do.	..	Do.
	Ditto	Do.	..	1,905	1958-59	..	Do.	..	Do.	..	Do.
16	Bhatar Samabaya Sashya Utpadan-O-Bipanan Samity Ltd., P. O. Bhatar, Dist. Burdwan.	Do.	..	10,710	1957-58	..	Do.	..	Do.	..	Do.

APPENDIX III—contd.

Name of the Concern or Company.	No. and types of shares purchased.	Purchase price and total amount invested.	Year of Investment.	Market value of shares as on 31st March, 1960.	Dividend declared.	Amount credited to Government after deduction of Income-tax.
1	2	3	4	5	6	7
17 Barhar Samabay Bikray Samity Ltd., P. O. Matipur, Dist. West Dinajpur.	Redeemable	10,030	1957-58	.. Not marketable.	Nil	.. Not Known
18 Paharhati-O-Uttar-Memari Co-operative Agricultural Marketing Society Ltd., P. O. Paharhati, Dist. Burdwan.	Do.	10,079	Do.	.. Do..	Do.	Do.
19 Barari Anchalik-O-Monteswar Thana Samabaya Bipanani Samity Ltd., P. O. Kusumgram, Dist. Burdwan.	Do.	10,700	Do.	.. Do.	Do	Do.
20 Kotulpur Thana Prathamik Brihadayatana Krishija Bipanani Samabaya Samity Ltd., P. O. Kotulpur, Dist. Bankura.	Do.	10,000	Do.	.. Do.	Do.	Do.
21 Samshi Co-operative Marketing Society Ltd., P. O. Samshi, Dist. Malda.	Do.	10,115	Do.	.. Do.	Do.	Do.
22 Tehatta Thana Co-operative Agricultural Marketing Society Ltd., P. O. Sahetnagar, Dist. Nadia.	Do.	10,090	Do.	.. Do.	Do.	Do.
23 Ranaghat Thana Co-operative Agricultural Marketing Society Ltd., P. O. Habibpur, Dist. Nadia.	Do.	10,010	Do.	.. Do.	Do.	Do.
24 Jaganj Central Co-operative Marketing Society Ltd., P. O. Jaganj, Dist. Murshidabad.	Do.	10,000	Do.	.. Do.	Do.	Do.

25	Bharatpur Thana Central, Co-operative Marketing Society Ltd., P. O. and Vill. Salar, Dist. Murshidabad.	Do.	..	10,060	Do.	..	Do.	..	Do.	..	Do.
	Ditto	Do.	..	1,000	1959-60	..	Do.	..	Do.	..	Do.
26	Polba Mogra Large-sized Primary Co-operative Agricultural Marketing Society Ltd., P. O. and Vill. Mogra, Dist. Hooghly.	Do.	..	10,860	1957-58	..	Do.	..	Do.	..	Do.
	Ditto	Do.	..	1,590	1958-59	..	Do.	..	Do.	..	Do.
27	Arambag Large-sized Primary Co-operative Agricultural Marketing Society Ltd., P. O. Arambagh, Dist. Hooghly.	Do.	..	10,000	1957-58	..	Do.	..	Do.	..	Do.
28	Gosaba Co-operative Agricultural Central Marketing Society Ltd., P. O. Gosaba, Dist. 24 Parganas.	Do.	..	15,650	Do.	..	Do.	..	Do.	..	Do.
29	Toofanganj Large-sized Co-operative Agricultural Marketing Society Ltd., P. O. Toofanganj, Dist. Cooch Behar.	Do.	..	25,000	Do.	..	Do.	..	Do.	..	Do.
30	Parepar Large-sized Co-operative Agricultural Marketing Societies Ltd., P. O. Topshikata, Dist. Jalpaiguri.	Do.	..	12,030	Do.	..	Do.	..	Do.	..	Do.
31	Nalhati Thana Co-operative Marketing Society Ltd., P. O. Taluk Nalhati, Dist. Birbhum.	Do.	..	10,000	Do.	..	Do.	..	Do.	..	Do.
	Ditto	Do.	..	6,700	1959-60	..	Do.	..	Do.	..	Do.
32	Bhotepatti Samabaya Bikraya Samity Ltd., P. O. and Vill. Bhotepatti, Dist. Jalpaiguri.	Do.	..	12,580	1957-58	..	Do.	..	Do.	..	Do.
33	Pingla Thana Co-operative Marketing Society Ltd., Vill. Mundamari, P. O. Pingla, Dist. Midnapore.	Do.	..	11,820	Do.	..	Do.	..	Do.	..	Do.
34	Khoribari Samprasarita Samabaya Kribaije Binanan Samity Ltd., P. O. Kharibari, Dist. Darjeeling.	Do.	..	10,000	Do.	..	Do.	..	Do.	..	Do.

APPENDIX III—contd.

Name of the Concern or Company.	No. and types of shares purchased.	Purchase price and total amount invested.	Year of Investment.	Market value of shares as on 31st March, 1960.	Dividend declared.	Amount credited to Government after deduction of Income-tax.
		Rs.				
35 C. K. S. Central Co-operative Marketing Society Ltd., P. O. Satbankura, Dist. Midnapore.	Redeemable ..	10,240	1957-58	.. Not marketable	Nil	.. Not known.
36 West Bengal Apex Co-operative Agricultural Marketing Society Ltd.	Do. ..	2,250	Do.	.. Do.	.. Do.	.. Do.
Ditto ..	..	9,000	1958-59	.. Do.	.. Do.	.. Do.
Ditto ..	..	36,000	1959-60	.. Do.	.. Do.	.. Do.
37 Gangarampur Agricultural Co-operative Marketing Society Ltd., P. O. Gangarampur, Dist. West Dinajpur.	Do. ..	10,000	1958-59	.. Do.	.. Do.	.. Do.
38 Haroa Central Co-operative Marketing Society Ltd., P. O. Haroa, Dist. 24 Parganas.	Do. ..	10,000	Do.	.. Do.	.. Do.	.. Do.
39 Balagarh Thana Large-sized Co-operative Marketing Society Ltd., P. O. Balagarh, Dist. Hooghly.	Do. ..	8,000	Do.	.. Do.	.. Do.	.. Do.
40 Majdia Talda Union Multipurpose Society Ltd.	Do. ..	10,000	Do.	.. Do.	.. Do.	.. Do.
41 Khargram Thana Central Co-operative Agricultural Marketing Society Ltd.	Do. ..	10,000	Do.	.. Do.	.. Do.	.. Do.
Ditto ..	..	500	1959-60	.. Do.	.. Do.	.. Do.
42 Galsi Thana Co-operative Agricultural Marketing Society Ltd.	Do. ..	10,000	1958-59	.. Do.	.. Not known	.. Do.

43	Kotugram Thana Co-operative Agricultural Marketing Society Ltd., Dutt Burdwan.	Do.	..	15,000	Do.	..	Do.	..	Do.	..	Do.
44	Malda Mango Processing Co-operative Society Ltd., Malda.	Do.	..	12,500	Do.	..	Do.	..	Do.	..	Do.
45	Goghat Thana Large-sized Primary Co-operative Agricultural Marketing Society Ltd., Hooghly.	Do.	..	10,100	1959-60	..	Do.	..	Do.	..	Do.
46	Dhupguri Large-sized Co-operative Agricultural Marketing Society Ltd., Jalpaiguri.	Do.	..	1,100	Do.	..	Do.	..	Do.	..	Do.
47	Beldanga Block No. II Co-operative Marketing Society Ltd., P. O. Saktipur, Murshidabad.	Do.	..	10,000	Do.	..	Do.	..	Do.	..	Do.
48	Bairhat Large-sized Co-operative Marketing Society Ltd., 24-Parganas.	Do.	..	10,000	Do.	..	Do.	..	Do.	..	Do.
49	Bhangore Large-sized Co-operative Marketing Society Ltd., P. O. Bhangore, 24-Parganas.	Do.	..	10,000	Do.	..	Do.	..	Do.	..	Do.
50	Altagram Large-sized Primary Co-operative Marketing Society Ltd., P. O. Altagram, Jalpaiguri.	Do.	..	1,600	Do.	..	Do.	..	Do.	..	Do.
51	Rajganj Thana Large-sized Co-operative Agricultural Marketing Society Ltd., P. O. Rajganj, Jalpaiguri.	Do.	..	2,500	Do.	..	Do.	..	Do.	..	Do.
52	Indus Thana Primary Large-sized Co-operative Agricultural Marketing Society Ltd., Bankura.	Do.	..	4,000	Do.	..	Do.	..	Do.	..	Do.
53	Kandi Thana Co-operative Marketing Society Ltd., P. O. Kandi, Murshidabad.	Do.	..	10,500	Do.	..	Do.	..	Do.	..	Do.
54	Katwa Thana Agricultural Co-operative Marketing Society Ltd., Burdwan.	Do.	..	10,000	Do.	..	Do.	..	Do.	..	Do.

APPENDIX III—contd.

1	2	3	4	5	6	7
Name of the Concern or Company.	No. and types of shares purchased.	Purchase price and total amount invested.	Year of Investment.	Market value of shares as on 31st March, 1960.	Dividend declared.	Amount credited to Government after deduction of Income-tax.
		Rs.				
55 Purbasthali Thana Brihadaker Sahabay Bipanan Samity Ltd., Burdwan.	Redeemable ..	10,000	1959-60	.. Not marketable	Nil	.. Not known
56 Raina Khandejorh Co-operative Agricultural Production and Marketing Society Ltd., Burdwan.	Do. ..	5,000	Do.	.. Do.	.. Do.	.. Do.
57 Kalna Thana Co-operative Agricultural Marketing Society Ltd., Burdwan.	Do. ..	5,000	Do.	.. Do.	.. Do.	.. Do.
58 Burdwan Large-sized Co-operative Agricultural Marketing Society Ltd., P. O. Burdwan, Dist. Purulia.	Do. ..	2,000	Do.	.. Do.	.. Do.	.. Do.
59 Barabazar Large-sized Agricultural Co-operative Marketing Society Ltd., P. O. Barabazar, Purulia.	Do. ..	1,500	Do.	.. Do.	.. Do.	.. Do.
60 Hura Large-sized Agricultural Marketing Co-operative Society Ltd., Purulia.	Do. ..	1,700	Do.	.. Do.	.. Do.	.. Do.
61 Patrasayar Thana Large-sized Co-operative Primary Agricultural Marketing Society Ltd., Bankura.	Do. ..	3,100	Do.	.. Do.	.. Do.	.. Do.
62 Jangipara Large-sized Co-operative Marketing Society Ltd., Hooghly.	Do. ..	11,000	Do.	.. Do.	.. Do.	.. Do.

63	Kolsur Maslandpur Large-sized Co-operative Marketing Society Ltd., 24-Parganas.	Do.	..	10,000	Do.	..	Do.	..	Do.	..	Do.		
64	Barasat Amdanga Large-sized Co-operative Agricultural Marketing Society Ltd., 24-Parganas.	Do.	..	10,000	Do.	..	Do.	..	Do.	..	Do.		
65	Kokdwip Large-sized Co-operative Marketing Society Ltd., 24-Parganas.	Do.	..	10,000	Do.	..	Do.	..	Do.	..	Do.		
66	Murari Thana Large-sized Co-operative Agricultural Marketing Society Ltd., Birbhum.	Do.	..	6,000	Do.	..	Do.	..	Do.	..	Do.		
67	Nanour Thana Co-operative Agricultural Society Ltd., Birbhum.	Do.	..	5,000	Do.	..	Do.	..	Do.	..	Do.		
68	Rainpurhat Co-operative Large-sized Marketing Society Ltd., Birbhum.	Do.	..	3,700	Do.	..	Do.	..	Do.	..	Do.		
69	Mollarpore Co-operative Large-sized Marketing Society Ltd., Birbhum.	Do.	..	5,000	Do.	..	Do.	..	Do.	..	Do.		
70	West Bengal Financial Corporation	..	31,770 fully paid up shares of Rs. 100 each.	31,77,000 purchased at par.	30,000 shares in 1953-54.	1,770 shares in 1955-56.	The shares were not floated in the Market and as such the shares are valued at par.	At Rs. 3½ per cent. per annum allowance. The dividend is guaranteed by Government.	1955-56 78,750	1956-57 1,09,199	1957-58 1,11,195	1958-59 1,11,195	1959-60 1,11,195
71	Messrs. Mecawo Co-operative Industrial Society Ltd., (at Madhyangram).	26,000 shares of Rs. 10 each.	..	2,60,000	1956-57	..	Shares not marketable.	Nil	2,85,100	1,00,00,000	
72	West Bengal State Ware-housing Corporation.	14,000 ordinary shares having face value of Rs. 100 each.	..	14,00,000	1957-58	..	Do.	..	Do.	..	28,00,000		

APPENDIX III—*concl'd.*

1	2	3	4	5	6	7
Name of the Concern or Company.	No. and types of shares purchased.	Purchase price and total amount invested.	Year of Investment.	Market value of shares as on 31st March, 1960.	Dividend declared.	Amount credited to Government after deduction of Income-tax.
73 The Bengal Salt Company Ltd.	6,800 ordinary shares of Rs. 25 each.	1,70,000	1950-53	.. Not known	On the profit of 1952—1 per cent.	1,200
					On the profit of 1953—1½ per cent.	2,550
					On the profit of 1954—1½ per cent.	2,550
					On the profit of 1955—Nil.	Nil.
					On the profit of 1956—Nil.	Nil.
					On the profit of 1957—2½ per cent.	4,250
					On the profit of 1958—1½ per cent.	2,550
					On the profit of 1959—Not yet declared.	Not yet declared.
74 West Bengal Central Co-operative Land Mortgage Bank Ltd.	Redeemable ..	5,00,000	1959-60	.. Not marketable	Nil.	Nil.
75 Central Co-operative Banks (7)	.. Do. ..	2,00,000	Do.	.. Do.	.. Do.	.. Do.
76 230 Co-operative Credit Societies	.. Do. ..	8,98,055	Do.	.. Do.	.. Do.	.. Do.
	Total ..	73,70,662				
	.....	35,00,000				
77 Kalyani Spinning Mills Ltd.	Amount drawn during 1959-60 but actually shares allotted on 11th May, 1960.					

APPENDIX IV

Statement showing the details of the outstanding loans due to the Central Government.
Referred to in paragraph 12 of Part A and paragraph 11 of Part B of the Report.

Serial No.	Date of drawal.	Purpose of the loan.	Terms and conditions.	Opening balance as on 1st April.	Amount repaid during the year.	Closing balance.
				5	6	7
				Rs.	Rs.	Rs.
1	15th October, 1947	Ways and Means Advances	Bears interest at 2 per cent. per annum was repayable by the end of 1948-49 but not repaid. The question of repayment of principal is under correspondence with the Union Government. Interest is being paid regularly.	2,50,00,000	..	2,50,00,000
Total—Ways and Means Advances				2,50,00,000	..	2,50,00,000
2	1958-59	Ways and Means Advances for Plan Schemes.	The advances will be interest free but in respect of the loan into which it is ultimately converted will be deemed to have been credited on 1st October, 1958.	1,05,862	..	1,05,862
Total—Ways and Means Advances for Plan Schemes.				1,05,862	..	1,05,862
3	31st March, 1949	Productive Development Scheme	Bears interest at 2-7/8 per cent. per annum. Repayable in one instalment on 31st March, 1959. Interest is payable half-yearly on 30th September and 31st March each year.	49,01,000	..	49,01,000
Total—Productive Development Scheme				49,01,000	..	49,01,000

APPENDIX IV—Contd.

Serial No.	Date of drawal.	Purpose of the loan.	Terms and conditions.		Opening balance as on 1st April.	Amount repaid during the year.		Closing balance.
			4	3		5	6	
1	2	3	4	3	5	6	7	8
4	16th January, 1949	Loans for paying West Bengal Government's share of expenditure of Damodar Valley Corporation.	Bears interest at 3½ per cent. per annum. Repayable in one instalment at the end of 40 years.		91,16,000	..	..	91,16,000
5	24th May, 1949	Ditto	Ditto		61,00,000	..	..	61,00,000
6	18th October, 1949	Ditto	Ditto		22,50,000	..	..	22,50,000
7	23rd December, 1949	Ditto	Ditto		88,00,000	..	..	88,00,000
8	11th March, 1950	Ditto	Ditto		39,37,000	..	..	39,37,000
9	20th April, 1950	Ditto	Ditto		1,05,21,000	..	..	1,05,21,000
10	23rd July, 1950	Ditto	Ditto		83,29,000	..	..	83,29,000
11	3rd January, 1951	Ditto	Ditto		57,24,000	..	..	57,24,000
12	29th January, 1951	Ditto	Ditto		57,24,000	..	..	57,24,000
13	28th March, 1951	Ditto	Ditto		14,16,000	..	..	14,16,000
14	26th June, 1951	Ditto	Ditto		80,10,000	..	..	80,10,000
15	25th August, 1951	Ditto	Bears interest at 3-5/8 percent. per annum. Repayable in one instalment at the end of 40 years.		99,56,000	..	..	99,56,000
16	24th October, 1951	Ditto	Bears interest at 3-5/8 per cent. per annum. Repayable in one instalment at the end of 40 years.		99,56,000	..	..	99,56,000
17	24th January, 1952	Ditto	Bears interest at 3-3/4 per cent. per annum. Repayable in one instalment at the end of 40 years.		1,15,44,000	..	..	1,15,44,000
18	18th February, 1952	Ditto	Ditto		58,74,000	..	..	58,74,000
19	26th March, 1952	Ditto	Ditto		56,71,000	..	..	56,71,000
20	31st March, 1952	Ditto	Ditto		64,54,000	..	..	64,54,000
21	13th May, 1952	Ditto	Bears interest at 4½ per cent. per annum. Repayable in one instalment at the end of 40 years.		1,73,91,000	..	..	1,73,91,000
22	20th August, 1952	Ditto	Ditto		73,91,000	..	..	73,91,000
23	22nd September, 1952	Ditto	Ditto		1,00,00,000	..	..	1,00,00,000
24	14th November, 1952	Ditto	Ditto		2,00,00,000	..	..	2,00,00,000

25	2nd December, 1952	..	Ditto	..	..	89,86,000	..	89,86,000	..	89,86,000
26	9th March, 1953	..	Ditto	..	..	1,30,00,000	..	1,30,00,000	..	1,30,00,000
27	21st March, 1953	..	Ditto	..	..	28,52,000	..	28,52,000	..	28,52,000
28	15th April, 1953	..	Ditto	..	..	1,00,00,000	..	1,00,00,000	..	1,00,00,000
29	1st June, 1953	..	Ditto	..	..	1,56,02,000	..	1,56,02,000	..	1,56,02,000
30	28th August, 1953	..	Ditto	..	..	78,62,000	..	78,62,000	..	78,62,000
31	15th September, 1953	..	Ditto	..	..	1,00,00,000	..	1,00,00,000	..	1,00,00,000
32	4th November, 1953	..	Ditto	..	..	1,00,00,000	..	1,00,00,000	..	1,00,00,000
33	1st December, 1953	..	Ditto	..	..	1,08,39,000	..	1,08,39,000	..	1,08,39,000
34	25th March, 1954	..	Ditto	..	..	1,90,00,000	..	1,90,00,000	..	1,90,00,000
35	10th May, 1954	..	Ditto	..	..	1,52,72,000	..	1,52,72,000	..	1,52,72,000
36	2nd June, 1954	..	Ditto	..	..	1,00,00,000	..	1,00,00,000	..	1,00,00,000
37	6th September, 1954	..	Ditto	..	..	50,00,000	..	50,00,000	..	50,00,000
38	20th September, 1954	..	Ditto	..	..	1,39,56,000	..	1,39,56,000	..	1,39,56,000
39	22nd November, 1954	..	Ditto	..	..	50,00,000	..	50,00,000	..	50,00,000
40	15th December, 1954	..	Ditto	..	..	1,39,56,000	..	1,39,56,000	..	1,39,56,000
41	5th March, 1955	..	Ditto	..	..	1,03,00,000	..	1,03,00,000	..	1,03,00,000
42	19th March, 1955	..	Ditto	..	..	1,50,00,000	..	1,50,00,000	..	1,50,00,000
43	12th May, 1955	..	Ditto	..	..	1,00,00,000	..	1,00,00,000	..	1,00,00,000
44	4th June, 1955	..	Ditto	..	..	1,22,90,000	..	1,22,90,000	..	1,22,90,000
45	15th September, 1955	..	Ditto	..	..	1,59,21,000	..	1,59,21,000	..	1,59,21,000
46	18th November, 1955	..	Ditto	..	..	91,06,000	..	91,06,000	..	91,06,000
47	2nd December, 1955	..	Ditto	..	..	1,00,00,000	..	1,00,00,000	..	1,00,00,000
48	30th January, 1956	..	Ditto	..	..	1,80,00,000	..	1,80,00,000	..	1,80,00,000
49	19th March, 1956	..	Ditto	..	..	2,07,32,000	..	2,07,32,000	..	2,07,32,000
50	March, 1956	..	Ditto	..	..	75,00,000	..	75,00,000	..	75,00,000
51	14th May, 1956	..	Ditto	..	..	97,00,000	..	97,00,000	..	97,00,000
52	7th June, 1956	..	Ditto	..	..	1,16,62,000	..	1,16,62,000	..	1,16,62,000
53	1st August, 1956	..	Ditto	..	..	1,50,00,000	..	1,50,00,000	..	1,50,00,000

Bears interest at 4½ per cent. per annum. Repayable
in one instalment at the end of 40 years.

Bears interest at 4½ per cent. per annum. Repayable
in one instalment at the end of 40 years.

APPENDIX IV—contd.

Serial No.	Date of drawal.	Purpose of the loan.	Terms and conditions.	Opening balance as on 1st April.	Amount repaid during the year.	Closing balance.
1	2	3	4	5	6	7
				Rs.	Rs.	Rs.
54	9th October, 1956	Loans for paying West Bengal Government's share of expenditure of Damodar Valley Corporation.	Bears interest at 4½ per cent. per annum. Repayable in one instalment at the end of 40 years.	1,35,00,000	..	1,35,00,000
55	22nd November, 1956	Ditto	Ditto	1,00,00,000	..	1,00,00,000
56	24th December, 1956	Ditto	Ditto	1,00,00,000	..	1,00,00,000
57	13th February, 1957	Ditto	Ditto	1,34,00,000	..	1,34,00,000
58	20th March, 1957	Ditto	Ditto	1,00,00,000	..	1,00,00,000
59	1st May, 1957	Ditto	Ditto	1,85,00,000	..	1,85,00,000
60	6th June, 1957	Ditto	Ditto	85,00,000	..	85,00,000
61	19th September, 1957	Ditto	Ditto	2,16,00,000	..	2,16,00,000
62	3rd January, 1958	Ditto	Ditto	81,00,000	..	81,00,000
63	26th March, 1958	Ditto	Ditto	3,65,00,000	..	3,65,00,000
64	14th May, 1958	Ditto	Ditto	1,02,00,000	..	1,02,00,000
65	7th October, 1958	Ditto	Ditto	2,14,00,000	..	2,14,00,000
66	27th November, 1958	Ditto	Ditto	89,00,000	..	89,00,000
67	20th March, 1959	Ditto	Ditto	3,69,00,000	..	3,69,00,000
68	2nd July, 1959	Ditto	Ditto	..	..	56,00,000
69	5th November, 1959	Ditto	Ditto	..	..	1,09,00,000
70	24th March, 1960	Ditto	Ditto	..	..	1,79,00,000
Total—Loans for paying West Bengal Government's share of expenditure of Damodar Valley Corporation.				73,80,00,000	..	77,24,00,000
71	31st March, 1951	Share of expenditure of the Damodar Valley Corporation against loan granted by the International Bank.	Bears interest at 3½ per cent. per annum. Repayable in one instalment at the end of 40 years.	71,40,000	..	71,40,000
72	31st March, 1952	Ditto	Bears interest at 3½ per cent. per annum. Repayable in one instalment at the end of 40 years.	72,35,000	..	72,35,000

73	3rd October, 1952	..	..	..	..	..	..	..	..	6,80,000	..	6,80,000
				Ditto	..	..	..	Bear interest at $\frac{1}{2}$ per cent. per annum. Repayables in one instalment at the end of 40 years.		10,00,000	..	10,00,000
74	19th March, 1953	..	..	Share of expenditure of the Damodar	..	..	..	Ditto	..	7,00,000	..	7,00,000
75	September, 1953	..	..	Ditto	..	..	..	Ditto	..	5,00,000	..	5,00,000
76	March, 1954	..	..	Ditto	..	..	..	Bears interest at $\frac{1}{2}$ per cent. per annum. Repayable in one instalment at the end of 4th years.		3,00,000	..	3,00,000
77	March, 1955	..	..	Ditto	..	..	..	Ditto	..	1,67,000	..	1,67,000
78	Ditto	..	..	Ditto	..	..	..	Ditto	..	81,000	..	81,000
79	March, 1956	..	..	Ditto	..	..	..	Ditto	..	1,78,03,000	..	1,78,03,000
<p>Total—Share of expenditure of the Damodar Valley Corporation against loan granted by the International Bank.</p>												
80	31st March, 1950	..	..	Loans for meeting expenditure on Mayurakshi Project.	..	..	..	Bears interest at 3 per cent. per annum. Repayable in one instalment within ten years. Interest half-yearly.		86,00,000	..	86,00,000
81	31st March, 1951	..	..	Ditto	..	..	..	Bears interest at $3\frac{1}{2}$ per cent. per annum. Repayable in one instalment on the expiry of ten years. Interest half-yearly.		1,50,00,000	..	1,50,00,000
82	28th March, 1952	..	..	Ditto	..	..	..	Bears interest at $3\frac{1}{2}$ per cent. per annum. Repayable in 7 annual equal instalments, commencing from 1955-56. Simple interest payable during the interim period.		2,23,00,000	..	2,23,00,000
83	31st March, 1953	..	..	Ditto	..	..	..	Bears interest at 4 per cent. per annum. Repayable in 7 annual equal instalments, commencing from 1956-57. Simple interest payable during the interim period.		1,73,94,000	..	1,73,94,000
84	25th September, 1953	..	..	Ditto	..	..	..	Same as for item (81). Bears interest at 4 per cent. per annum. (Commencing from 1957-58).		45,17,000	..	45,17,000
85	November, 1953	..	..	Ditto	..	..	..	Ditto	..	41,69,000	..	41,69,000
86	13th March, 1954	..	..	Ditto	..	..	..	Ditto	..	32,83,000	..	32,83,000
87	31st March, 1954	..	..	Ditto	..	..	..	Ditto	..	1,31,36,000	..	1,31,36,000
88	26th August, 1954	..	..	Ditto	..	..	..	Same as for item (81). Bears interest at 4 per cent. per annum. (Commencing from 1958-59).		25,16,000	..	25,16,000
89	March, 1956 (By Adjustment)	..	..	Ditto	..	..	..	Ditto	..	20,00,000	..	20,00,000
90	March, 1957 (By Adjustment)	..	..	Ditto	..	..	..	Same as for item (81). Bears interest at 4 per cent. per annum. (Commencing from 1958-59). Repayment commencing from 1959-60.		16,00,000	..	16,00,000
<p>Total—Loans for Mayurakshi Project</p>											..	9,44,55,000

APPENDIX IV—contd.

Serial No.	Date of drawal.	Purpose of the loan.	Terms and conditions.	Opening balance as on 1st April.		Amount repaid during the year.		Closing balance.
				Rs.	5	Rs.	6		Rs.	7
91	16th June, 1949	.. Rehabilitation of displaced persons	..	..	..	..	..	..
92	13th January, 1950	.. Ditto	..	..	..	..	..	..
93	1st March, 1950	.. Ditto	..	..	..	..	..	..
94	Ditto	.. Ditto	..	..	..	..	..	..
95	16th August, 1950	.. Ditto	..	..	..	..	..	..
96	25th January, 1951	.. Ditto	..	..	..	..	..	..
97	29th March, 1951	.. Ditto	..	..	..	..	..	..
98	Ditto	.. Ditto	..	..	..	..	..	..
99	2nd July, 1951	.. Ditto	..	..	..	..	..	..
100	22nd November, 1951	.. Ditto	..	..	..	..	..	..
101	3rd January, 1952	.. Ditto	..	..	..	..	..	..
102	Ditto	.. Ditto	..	..	..	..	..	..
103	7th March, 1952	.. Ditto	..	..	..	..	..	..
104	31st March 1952	.. Ditto	..	..	..	..	..	..
105	Ditto	.. Ditto	..	..	..	..	..	..

Includes urban, rural educational and housing loans repayable in annual equated instalments spread over number of years varying from 6 to 30 years. The loans bear interest at different rates, viz., 3 per cent. to 3½ per cent. per annum.

Bears interest at 3½ per cent. per annum. Repayable in twenty years in seventeen annual equated instalments commencing after three years, simple interest being charged during the interim period.

Ditto
Bears interest at 3½ per cent. per annum. Repayable in six years in five annual equated instalments commencing after the first year.

Bears interest at 3½ per cent. per annum. Repayable in twenty years in seventeen annual equated instalments, commencing from the 29th March, 1955 simple interest being charged during the interim period.

Bears interest at 3½ per cent. per annum. Repayable in six years in five annual equated instalments, commencing after the first year.

Ditto

Ditto

Ditto

Bears interest at 3½ per cent. per annum. Repayable in six years in three annual equated instalments commencing after three years.

Bears interest at 3½ per cent. per annum. Repayable in twenty annual equated instalments commencing after three years simple interest being charged during the interim period.

Ditto

6	Ditto	..	..	Ditto	..	..	1,80,000	..	1,80,000
									Bears interest at 3½ per cent. per annum. Repayable in six years in three annual equated instalments, commencing after three years.
07	Ditto	..	..	Ditto	..	..	21,18,000	..	21,18,000
									Bears interest at 3½ per cent. per annum. Repayable in six years in five annual equated instalments commencing after the first year.
108	Ditto	..	..	Ditto	..	..	24,00,000	..	24,00,000
									Bears interest at 3½ per cent. per annum. Repayable in ten years in nine annual equated instalments commencing after the first year.
109	Ditto	..	..	Ditto	..	..	1,00,000	..	1,00,000
									Bears interest at 3½ per cent. per annum. Repayable in six years in three annual equated instalments commencing after three years.
110	31st March, 1952	..	..	Ditto	..	..	5,00,000	..	5,00,000
									Bears interest at 3½ per cent. per annum. Repayable in six years in five annual equated instalments commencing after the first year.
111	11th July, 1952	..	..	Ditto	..	..	3,08,000	..	3,08,000
									Bears interest at 3½ per cent. per annum. Repayable in six years in five annual equated instalments commencing from the 11th July, 1954, no interest being charged during the interim period.
112	Ditto	..	..	Ditto	..	..	11,53,350	..	11,53,350
									Bears interest at 3½ per cent. per annum. Repayable in six years in three annual equated instalments commencing from the 11th July, 1956, simple interest being charged for the years 1953-54 and 1954-55.
113	Ditto	..	..	Ditto	..	..	18,27,000	..	18,27,000
									Bears interest at 4½ per cent. per annum. Repayable in twenty years in seventeen annual equated instalments commencing from the 11th July, 1956, simple interest being charged during the interim period.
114	Ditto	..	..	Ditto	..	..	19,30,000	..	19,30,000
									Bears interest at 4 per cent. per annum. Repayable in nine annual equated instalments in a period of ten years, the first instalment being payable after a period of one year no interest being charged for this period.
115	3rd September 1952	..	..	Ditto	..	..	13,56,000	..	13,56,000
									Bears interest at 4½ per cent. per annum. Repayable in twenty years in seventeen annual equated instalments commencing from the 3rd September 1956, simple interest being charged during the interim period.
116	Ditto	..	..	Ditto	..	..	6,99,000	..	69,9000
									Bears interest at 3½ per cent. per annum. Repayable in six years in three annual equated instalments commencing from the 3rd September, 1956, simple interest being charged for the years 1953-54 and 1954-55.
117	Ditto	..	..	Ditto	..	..	27,19,000	..	27,19,000
									Bears interest at 4 per cent. per annum. Repayable in ten years in nine annual equated instalments commencing from the 3rd September, 1954, no interest being charged during the interim period.

APPENDIX IV—contd.

Serial No.	Date of drawal.	Purpose of the loan.	Terms and conditions.	Opening balance as on 1st April.		Amount repaid during the year		Closing balance.
				Rs.	P.	Rs.	P.	
1	2	3	4	5	6	7		
118	3rd September, 1952	.. .. Rehabilitation of displaced persons	Bears interest at 3½ per cent. per annum. Repayable in six years in five annual equated instalments commencing from the 3rd September, 1954 no interest being charged during the interim period.	6,000	..	..	..	6,000
119	29th October, 1952	.. .. Ditto	Bears interest at 4½ per cent. per annum. Repayable in twenty years in seventeen annual equated instalments commencing from the 29th October, 1956, simple interest being charged during the interim period.	7,11,325	..	..	..	7,11,325
120	Ditto	.. .. Ditto	Bears interest at 4 per cent. per annum. Repayable in ten years in nine annual equated instalments, commencing from the 29th October, 1954, no interest being charged for the first year.	14,88,675	..	..	..	14,88,675
121	Ditto	.. .. Ditto	Bears interest at 3½ per cent. per annum. Repayable in six years in three annual equated instalments, commencing from the 29th October, 1954, simple interest being charged for the years 1953-54 and 1954-55.	10,00,000	..	..	..	10,00,000
122	Ditto	.. .. Ditto	Bears interest at 4 per cent. per annum. Repayable in ten years in nine annual equated instalments, commencing from the 29th October, 1954, no interest being charged for the first year.	20,50,000	..	..	..	20,50,000
123	Ditto	.. .. Ditto	Ditto	5,42,000	..	..	..	5,42,000
124	Ditto	.. .. Ditto	Bears interest at 4½ per cent. per annum. Repayable in twenty years in seventeen annual equated instalments commencing from the 29th October, 1956, simple interest being charged during the interim period.	35,00,000	..	..	..	35,00,000
125	Ditto	.. .. Ditto	Bears interest at 3½ per cent. per annum. Repayable in six years in three annual equated instalments, commencing from the 29th October, 1956, simple interest being charged for the years 1954-55 and 1955-56.	8,50,000	..	..	..	8,50,000
126	Ditto	.. .. Ditto	Bears interest at 4 per cent. per annum. Repayable in twenty years in seventeen annual equated instalments commencing from the 29th October, 1956, simple interest being charged during the interim period.	28,00,000	..	..	..	28,00,000

127	Ditto	..	..	Ditto	..	84,30,000	..	84,30,000
128	9th January, 1953	..	..	Ditto	..	2,57,80,000	..	2,57,80,000
129	20th March, 1953	..	..	Ditto	..	4,00,000	..	4,00,000
130	4th June, 1953	..	..	Ditto	..	6,90,000	..	6,90,000
131	11th July, 1953	..	..	Ditto	..	56,19,400	..	56,19,400
132	11th July, 1953	..	..	Ditto	..	96,37,700	..	96,37,700
133	Ditto	..	..	Ditto	..	1,85,400	..	1,85,400
134	16th September, 1953	..	..	Ditto	..	3,49,000	..	3,49,000
135	10th October, 1953	..	..	Ditto	..	14,56,000	..	14,56,000
136	Ditto	..	..	Ditto	..	38,17,000	..	38,17,000

.. Bears interest at 4 per cent. per annum. Repayable in ten years in nine annual equated instalments, commencing from the 29th October, 1954, no interest being charged for the first year.

.. Includes rural and urban loans repayable in annual equated instalments spread over a number of years varying from 6 to 20 years. The loans bear interest at different rates viz., 3½ per cent. 4 per cent. and 4½ per cent. per annum.

.. Bears interest at 4½ per cent. per annum. Repayable in twenty years in seventeen annual equated instalments commencing from the 26th March, 1957, simple interest being charged during the interim period.

.. Bears interest at 4 per cent. per annum. Repayable in nine annual equated instalments in a period of ten years, the first instalments being payable on the second anniversary date of drawal, no interest being charged for the period.

.. Bears interest at 3½ per cent. per annum. Repayable in three annual equated instalments in six years, commencing from the fourth anniversary date of drawal, simple interest being charged for the years 1954-55 and 1955-56.

.. Bears interest at 4½ per cent. per annum. Repayable in twenty years in seventeen annual equated instalments, commencing from the 11th July, 1956 simple interest being charged during the interim period.

.. Bears interest at 4 per cent. per annum. Repayable in nine annual equated instalments in a period of ten years the first instalment being payable on the second anniversary date of drawal, no interest being charged for this period.

.. Bears interest at 4½ per cent. per annum. Repayable in thirty years in twenty seven annual equated instalments commencing from the fourth anniversary date of drawal, simple interest being charged during the interim period.

.. Bears interest at 3½ per cent. per annum. Repayable in three annual equated instalments in six years commencing from the fourth anniversary date of drawal, simple interest being charged for the year 1954-55 and 1955-56.

.. Bears interest at 4 per cent. per annum. Repayable in nine annual equated instalments in a period of ten years, the first instalment being payable on the second anniversary date of drawal, no interest being charged for this period.

APPENDIX IV—contd.

Serial No.	Date of drawal.	Purpose of the loan.	Terms and conditions.	Opening balance as on 1st April.		Amount repaid during the year.		Closing balance.
				Rs.	5	Rs.	6		Rs.	7
137	10th October 1953	.. .. Rehabilitation of displaced person	Bears interest at 4½ per cent. per annum. Repayable in twenty years in seventeen annual equated instalments commencing from the 11th July 1954, simple interest being charged during the interim period.	26,61,250	..	..	..	26,61,250
138	4th June, 1954	.. .. Ditto	Repayable in annual equated instalments at 4½ per cent. per annum in a period of twenty years. The first instalment will fall due on the 4th anniversary date of the drawal of the loan, only simple interest will be charged for the first three years.	50,00,000	..	..	..	50,00,000
139	9th November, 1954	.. .. Ditto	Ditto	25,00,000	..	..	..	25,00,000
140	29th November, 1954	.. .. Ditto	Ditto	25,00,000	..	..	..	25,00,000
141	20th December, 1954	.. .. Ditto	Ditto	25,00,000	..	..	..	25,00,000
142	12th January 1955	.. .. Ditto	Ditto	50,00,000	..	..	..	50,00,000
143	9th February 1955	.. .. Ditto	Ditto	1,00,00,000	..	..	..	1,00,00,000
144	15th March 1955	.. .. Ditto	Ditto	1,00,00,000	..	..	..	1,00,00,000
145	23rd March 1955	.. .. Ditto	Ditto	88,42,000	..	7,50,000	..	75,92,000
146	By adjustment in October 1954	.. .. Ditto	The loan will be deemed to have been advanced to the Government of West Bengal on 31-12-51. Repayable in annual equated instalments of principal and interest at the rate of 3½ per cent. per annum in a period of 10 years. The first instalment of repayment will fall due on the 2nd anniversary date of drawal of the loan. No recovery of principal or interest will be made in the first year.	15,92,328	..	..	..	15,92,328
147	18th April, 1955	.. .. Ditto	Same as for item (138)	75,00,000	..	..	..	75,00,000
148	7th June, 1955	.. .. Ditto	Ditto	75,00,000	..	..	..	75,00,000
149	1st August, 1955	.. .. Ditto	Same as for item (134) bearing interest at 4½ per cent. per annum.	1,16,433	..	..	..	1,16,433
150	26th August, 1955	.. .. Ditto	Same as for item (138)	25,00,000	..	..	..	25,00,000
151	Ditto	.. .. Ditto	Same as per item (114)	25,00,000	..	..	..	25,00,000

152	22nd October, 1955	..	..	..	Ditto ..	..	25,00,000	..	25,00,000
153	Ditto	..	..	..	Same as for item (152)	..	25,00,000	..	25,00,000
154	10th December, 1955	..	..	..	Ditto ..	..	25,00,000	..	25,00,000
155	Ditto	..	..	..	Same as for item (154)	..	25,00,000	..	25,00,000
156	29th March, 1956	..	..	..	Same as for item (155)	..	40,00,000	..	40,00,000
157	March, 1956	..	..	..	Ditto ..	..	1,93,28,000	..	1,93,28,000
158	Ditto	..	..	..	Ditto ..	..	40,00,000	..	40,00,000
159	Ditto	..	..	..	Same as for item No. 138 in respect of a loan of Rs. 32, 18,567 only while loan of Rs. 9,71,000 bears interest at 4 per cent. per annum, repayable in a period of 10 years, the first instalment of recovery commences on the 2nd anniversary date of drawal of the loan.	..	41,89,547	..	41,89,547
160	Ditto	..	..	..	Bears interest at 4½ per cent. per annum. Repayable in five annual equated instalments in seven years commencing from the third anniversary date of drawal, simple interest being charged for the first two years.	..	1,00,000	..	1,00,000
161	Ditto	..	..	..	Bears interest at 4½ per cent. per annum. Repayable in thirteen annual equated instalments in fifteen years commencing from the third anniversary date of drawal, simple interest being charged for the first two years.	..	13,00,000	..	13,00,000
162	Ditto	..	..	..	Bears interest at 4½ per cent. per annum. Repayable in twelve years commencing after three years, simple interest being charged for the second and third years.	..	1,41,000	..	1,41,000
163	March, 1956	..	..	..	Bears interest at 3½ per cent. per annum. Repayable in six years commencing after three years, simple interest being charged for the second and third years.	..	15,000	..	15,000
164	April, 1956	..	..	..	Same as for item (158)	..	50,00,000	..	50,00,000
165	May, 1956	..	..	..	Same as for item (159)	..	45,00,000	..	45,00,000
166	Ditto	..	..	..	Same as for item (158)	..	5,00,000	..	5,00,000
167	June, 1956	..	..	..	Same as for item (163)	..	10,90,000	..	10,90,000
168	Ditto	..	..	..	Same as for item (158)	..	80,00,000	..	80,00,000
169	November, 1956	..	..	..	Ditto ..	..	1,06,800	..	1,06,800
170	Ditto	..	..	..	Ditto ..	..	5,00,000	..	5,00,000
171	Ditto	..	..	..	Ditto ..	..	58,88,625	..	58,88,625

APPENDIX IV—contd.

Serial No.	Date of drawal.	Purpose of the loan.	Terms and conditions.	Opening balance as on 1st April.		Amount repaid during the year		Closing balance.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5	6	7			
172	November, 1956	..	Rehabilitation of displaced persons	..	..	..	..	..	..
173	Ditto	..	Same as for item (168)	..	..	..	..	..	..
174	Ditto	..	Same as for item (136)	..	..	..	..	..	..
175	Ditto	..	Same as for item (138)	..	..	..	..	..	..
176	Ditto	..	Same as for item (161)	..	..	..	..	..	..
			Bears interest at 4½ per cent. per annum. Repayable in 8 annual equated instalments in a period of 10 years commencing from the third anniversary date of drawal of the loan. For the first two years only simple interest to be charged.	..	..	..	..	..	..
177	Ditto	..	Same as for item (168)	..	..	..	..	..	..
178	Ditto	..	Same as for item (138)	..	..	..	..	..	..
179	Ditto	..	Same as for item (136)	..	..	..	..	..	..
180	Ditto	..	Same as for item (138)	..	..	..	..	..	..
181	Ditto	..	Ditto	..	..	..	..	..	..
182	Ditto	..	Includes urban business, housing and rural agricultural housing and small trade loans, repayable in annual equated instalments spread over a number of years varying from 6 to 20 years. The loans bears interest at different rates viz. 3½ per cent. to 4½ cent. per annum.	..	..	..	..	..	..
183	Ditto	..	Same as for item (161)	..	..	..	..	..	..
184	Ditto	..	Same as for item (176)	..	..	..	..	..	..
185	December, 1956	..	Same as for item (138)	..	..	..	..	..	..
186	Ditto	..	Ditto	..	..	..	..	..	..
187	Ditto	..	Ditto	..	..	..	..	..	..
188	Ditto	..	Ditto	..	..	..	..	..	..
189	Ditto	..	Same as for item (168)	..	..	..	..	..	..
190	Ditto	..	Same as for item (168)	..	..	..	..	..	..
				1,30,000	..	..	..	1,30,000	..
				9,69,875	..	..	..	9,69,875	..
				11,500	..	..	..	11,500	..
				13,39,300	..	..	..	13,39,300	..
				3,35,000	..	..	..	3,35,000	..
				2,04,000	..	..	..	2,04,000	..
				31,24,000	..	..	..	31,24,000	..
				2,70,000	..	..	..	2,70,000	..
				1,000	..	..	..	1,000	..
				1,46,500	..	..	..	1,46,500	..
				70,45,000	..	..	..	70,45,000	..
				2,75,000	..	..	..	2,75,000	..
				50,000	..	..	..	50,000	..
				14,94,000	..	..	..	14,94,000	..
				16,12,500	..	..	..	16,12,500	..
				40,00,000	..	..	..	40,00,000	..
				20,00,000	..	..	..	20,00,000	..
				9,48,800	..	..	..	9,48,800	..
				12,60,688	..	..	..	12,60,688	..

191	Ditto	..	..	..	..	..	..	2 00,000	..	2,00,000
192	Ditto	..	..	..	..	..	..	3,00,000	..	3,00,000
193	January, 1957	..	..	..	..	..	..	52,500	..	52,500
194	January, 1957	..	..	..	..	..	..	23,41,200	..	23,41,200
195	Ditto	..	..	..	..	..	..	3,00,000	..	3,00,000
196	Ditto	..	..	..	..	..	..	6,00,000	..	6,00,000
197	Ditto	..	..	..	..	..	..	1,80,450	..	1,80,450
198	Ditto	..	..	..	..	..	..	10,57,450	..	10,57,450
199	Ditto	..	..	..	..	..	..	7,30,000	..	7,30,000
200	Ditto	..	..	..	..	..	..	2,00,000	..	2,00,000
201	February, 1957	..	..	..	..	..	..	5,67,200	..	5,67,200
202	Ditto	..	..	..	..	..	..	58,37,445	..	58,37,445
203	Ditto	..	..	..	..	..	..	35,99,755	..	35,99,755
204	Ditto	..	..	..	..	..	..	59,41,600	..	59,41,600
205	Ditto	..	..	..	..	..	..	15,08,150	..	15,08,150
206	Ditto	..	..	..	..	..	..	19,50,950	..	19,50,950
207	March, 1957	..	..	..	..	..	..	1,28,000	..	1,28,000
208	Ditto	..	..	..	..	..	..	5,40,700	..	5,40,700
209	Ditto	..	..	..	..	..	..	28,800	..	28,800
210	Ditto	..	..	..	..	..	..	3,76,000	..	3,76,000
211	Ditto	..	..	..	..	..	..	88,000	..	88,000
212	Ditto	..	..	..	..	..	..	19,80,800	..	19,80,800
213	Ditto	..	..	..	..	..	..	6,75,000	..	6,75,000
214	Ditto	..	..	..	..	..	..	6,48,000	..	6,48,000
215	Ditto	..	..	..	..	..	..	5,77,500	..	5,77,500
216	Ditto	..	..	..	..	..	..	11,04,400	..	11,04,400
217	Ditto	..	..	..	..	..	..	2,08,950	..	2,08,950

Conditions of repayment of the loan not settled ..
 Ditto ..
 Same as for item (163) ..
 Same as for item (138) ..
 Same as for item (161) ..
 Same as for item (176) with interest at 4 per cent. per annum.
 Same as for item (136) ..
 Same as for item (138) ..
 Same as for item (161) ..
 Same as for item (196) ..
 Same as for item (163) ..
 Same as for item (138) ..
 Same as for item (136) ..
 Same as for item (188) ..
 Same as for item (168) ..
 Same as for item (136) ..
 Same as for item (188) ..
 Same as for item (168) ..
 Same as for item (136) ..
 Same as for item (188) ..
 Same as for item (168) ..
 Same as for item (136) ..
 Same as for item (188) ..
 Same as for item (168) ..
 Same as for item (136) ..
 Same as for item (188) ..
 Same as for item (161) with interest at 4½ per cent. per annum.
 Same as for item (186) ..
 Same as for item (163) ..
 Same as for item (136) ..
 Same as for item (138) ..
 Same as for item (163) ..

Bears interest at 4½ per cent. per annum. Repay-
 able in a period of 30 years in 20 annual equated
 instalments commencing from the fifth anniversary
 date of drawal of the loan. Interest due for the
 first four years has been waived.

FINANCE ACCOUNTS. GOVERNMENT OF WEST BENGAL.

APPENDIX IV—contd.

Serial No.	Date of drawal	Purpose of the loan	Terms and conditions	Opening balance as on 1st April			Amount repaid during the year			Closing balance.
				5	6	7	8	9	10	
218	March, 1957	.. Rehabilitation of displaced persons	Same as for item (136)	Rs	Rs	Rs	6 78,800	6 78,800	6 78,800	
219	Ditto	.. Ditto	Same as for item (136)				23,10,550	23,10,550	23,10,550	
220	Ditto	.. Ditto	Same as for item (136)				25,00,000	25,00,000	25,00,000	
221	(a) 6th June, 1957	Ditto	Bears interest at 3½ per cent per annum repayable in three annual equated instalments commencing from the fourth anniversary date of drawal. No recovery on account of interest will be made for the first year. For the second and third years simple interest will be charged				10,64,000	10,64,000	10,64,000	
(b)	Ditto	.. Ditto	Bears interest at 4 per cent per annum. Repayable in nine annual equated instalments commencing from the second anniversary date of drawal. Interest free for the first year				5,77,000	5,77,000	5,77,000	
(c)	Ditto	.. Ditto	Bears interest at 4½ per cent per annum. Repayable in annual equated instalments of principal and interest in a period of twenty years commencing from the fourth anniversary date of the drawal. For the first three years only simple interest will be charged				84,91,700	84,91,700	84,91,700	
222	(a) 2nd July, 1957	.. Ditto	Bears interest at 4½ per cent per annum. Repayable in seventeen annual equated instalments commencing from the fourth anniversary date of drawal. For the first three years only simple interest will be charged				6,00,000	6,00,000	6,00,000	
(b)	16th July, 1957	.. Ditto	Bears interest at 4½ per cent per annum. Repayable in twenty six annual equated instalments commencing from the fifth anniversary date of the drawal. Interest free for the first four years				6,38,000	6,38,000	6,38,000	
(c)	Ditto	.. Ditto	Bears interest at 4½ per cent per annum. Repayable in a period of thirty years in twenty six annual equated instalments commencing from the fifth anniversary date of drawal. No interest will be charged for the first four years				9,12,000	9,12,000	9,12,000	
(d)	Ditto	.. Ditto	Same as for item 222(b)				8,45,000	8,45,000	8,45,000	
223	25th January, 1958	.. Ditto	Bears interest at 4½ per cent per annum. Repayable in thirteen annual equated instalments commencing from the third anniversary date of drawal. For the first two years only simple interest will be charged				21,00,000	21,00,000	21,00,000	

224(a)	25th January, 1958	..	Ditto	..	..	15,00,000	..	15,00,000
(b)	Ditto	..	Ditto	..	..	20,00,000	..	20,00,000
225(a)	21st February, 1958	..	Ditto	..	..	70,00,000	..	70,00,000
(b)	Ditto	..	Ditto	..	..	2,00,000	..	2,00,000
226	1st March, 1958	..	Ditto	..	..	10,00,000	..	10,00,000
227	10th March, 1958	..	Ditto	..	..	10,00,000	..	10,00,000
228(a)	13th March, 1958	..	Ditto	..	..	1,06,00,000	..	1,06,00,000
(b)	Ditto	..	Ditto	..	..	4,00,000	..	4,00,000
229(a)	1st October, 1958	..	Ditto	..	..	17,41,000	..	17,41,000
(b)	Ditto	..	Ditto	..	..	32,80,000	..	32,80,000

Bears interest at 4½ per cent. per annum. Repayable in thirteen annual equated instalments commencing from the third anniversary date of drawal. For the first two years only simple interest will be charged.

Bears interest at 4 per cent. per annum. Repayable in eight annual equated instalments commencing from the third anniversary date of drawal. For the first two years only simple interest will be charged.

Bears interest at 4½ per cent. per annum. Repayable in seventeen annual equated instalments commencing from the fourth anniversary date of drawal. For the first three years only simple interest will be charged.

Bears interest at 4 per cent. per annum. Repayable in nine annual equated instalments commencing from the second anniversary date of drawal. Interest free for the first year.

Ditto

Bears interest at 3½ per cent. per annum. Repayable after the expiry of five years or when Division Nos. III and IV of the Contract Organisation cease to exist whichever is earlier. Interest will be recovered annually.

Bears interest at 4½ per cent. per annum. Repayable in seventeen annual equated instalments commencing from the fourth anniversary date of drawal. For the first three years only simple interest will be charged.

Bears interest at 4½ per cent. per annum. Repayable in three annual equated instalments commencing from the fourth anniversary date of drawal. No recovery on account of interest will be made for the first year. For the second and third years only simple interest will be charged.

Iran loan. Bears interest at 9½ per cent. per annum. Repayable in three annual equated instalments of principal and interest in a period of six years. The first instalment commencing after a period of three years. No recovery will be made in the first year of the payment of loan. For the next two years, only simple interest will be charged and no capital recovery will be made.

Rural A. C. and D. Loan. Bears interest at 4 per cent. per annum. Repayable in annual equated instalments of principal and interest in a period of ten years. The first instalment of repayment will fall due on the second anniversary date of the payment of the loan. No recovery of principal or interest will be made in the first year of payment of the loan.

APPENDIX IV—contd.

Serial No.	Date of drawal.	Purpose of the loan.	Terms and conditions.	Opening balance as on 1st April.	Amount repaid during the year.	Closing balance.
				5	6	7
				Rs.	Rs.	Rs.
1	2	3	4	2,37,40,000	..	2,37,40,000
(c)	1st October, 1958	.. Rehabilitation of displaced persons	Housing Loan. Bears interest at 4½ per cent. per annum. Repayable in annual equated instalments of principal and interest in a period of 30 years. The first instalment of repayment will fall due on the fourth anniversary date of the loan. For the first three years, only simple interest will be charged.	52,67,000	..	52,67,000
(d)	Ditto	Ditto	Industrial loan. Terms and conditions for repayment and the rates of interest not yet furnished by the Ministry.	..	..	3,50,000
230(a)	1st October, 1959	..	Rural loan. Bears interest at 4 per cent. per annum. Repayable in annual equated instalments of principal and interest in a period of 10 years. The first instalment of repayment will fall due on the second anniversary date of payment of the loan. No recovery of principal and interest will be made in the first year	..	..	2,89,53,000
(b)	Ditto	Ditto	Rural Housing. Bears interest at 4½ per cent. per annum. Repayable in annual equated instalments of principal and interest in a period of 20 years. The first instalment of repayment will fall due on the 14th anniversary date of drawal of the loan. For the first three years only simple interest will be charged.	..	..	23,46,000
(c)	Ditto	Ditto	Industrial loan. The terms and conditions of repayment not yet intimated by Government of India.	..	..	6,00,000
(d)	Ditto	Ditto	(Housing Loans to Municipalities). Bears interest at 4½ per cent. per annum. Repayable in annual equated instalments of principal and interest in a period of 30 years. The first instalment of repayment will fall due on the fourth anniversary date of drawal of the loan. For the first three years, only simple interest will be charged.	..	..	..
Total—Rehabilitation of displaced persons ..				47,94,18,611	14,73,000	51,01,94,611

231	21st March, 1952	..	Loans under Schemes.	Grow	More	Food	Bears interest at 3 per cent. per annum. Repayable in one instalment at the end of ten years.	49,84,000	..	49,84,000
232	31st March, 1952	..	Ditto	..	..	..	Bears interest at 3 per cent. per annum. Repayable in one instalment at the end of ten years.	1,50,000	..	1,50,000
233	Ditto	..	Ditto	..	..	..	Bears interest at 8 per cent. per annum. Repayable in ten annual equated instalments, commencing after one year.	8,02,479	97,861	2,04,618
234	Ditto	..	Ditto	..	..	..	Ditto	67,217	31,747	45,470
235	Ditto	..	Ditto	..	..	..	Bears interest at 3 per cent. per annum. Repayable in fifteen annual equated instalments, commencing from the 1st July, 1953 simple interest being payable during the interim period.	22,09,245	2,17,464	19,91,781
236	Ditto	..	Ditto	..	..	..	Bears interest at 3 per cent. per annum. Repayable in eight annual equated instalments, commencing from the 22nd November, 1954.	4,82,069	1,55,984	3,26,105
237	8th August, 1953	..	Ditto	..	..	..	Bears interest at 3 per cent. per annum. Repayable in fifteen annual equated instalments, commencing from the first anniversary date of drawal.	3,52,800	80,775	3,22,025
238	13th October, 1953	..	Ditto	..	..	..	Bears interest at 3 per cent. per annum. Repayable in fifteen annual equated instalments, commencing from the first anniversary date of drawal.	1,27,107	11,087	1,16,020
239	18th December, 1953	..	Ditto	..	..	..	Bears interest at 3 per cent. per annum. Repayable in one instalment at the end of ten years.	10,00,000	..	10,00,000
240	7th January, 1954	..	Ditto	..	..	..	Bears interest at 3 per cent. per annum. Repayable in twenty annual equated instalments, commencing from 1956-57 simple interest being charged during the interim period.	25,94,951	1,17,531	24,77,420
241	23rd February, 1954	..	Ditto	..	..	..	Bears interest at 3 per cent. per annum. Repayable in fifteen annual equated instalments, commencing from the first anniversary date of drawal.	16,909	1,360	15,549
242	31st March, 1954	..	Ditto	..	..	..	Bears interest at 3 per cent. per annum. Repayable in one instalment at the end of ten years.	10,67,750	..	10,67,750
243	Ditto	..	Ditto	..	..	..	Bears interest at 3 per cent. per annum. Repayable in one instalment at the end of five years.	2,15,000	2,15,000	Nil.
244	Ditto	..	Ditto	..	..	..	Same as for item (233)	4,51,654	36,590	4,15,064
245	Ditto	..	Ditto	..	..	..	Bears interest at 3 per cent. per annum. Repayable in eight annual equated instalments, commencing from the first anniversary date of drawal.	41,027	13,273	27,754
246	Ditto	..	Ditto	..	..	..	Bears interest at 3 per cent. per annum. Repayable in six annual equated instalments, commencing from the first anniversary date of drawal.	36,345	36,345	Nil.
247	21st September, 1954	..	Ditto	..	..	..	Repayable in one instalment by 30th June, 1955, with interest at 3 per cent. per annum.	45,12,390	10,95,805	34,19,075

APPENDIX IV—contd.

Serial No.	Date of drawal.	Purpose of the loan.	Terms and conditions.	Opening balance as on repaid during the year.			Closing balance.
				5	6	7	
1	2	2	4	Ra.	Rs.	Rs.	Rs.
248	4th November, 1964	.. Loans under Grow More Food Schemes	Bears interest at 3 per cent. per annum. Repayable in fifteen annual equated instalments, commencing from the first anniversary date of drawal.	4,18,267	52,208	3,51,019	
249	3rd January, 1965	.. Ditto	Bears interest at 3 per cent. per annum. Repayable in eight annual equated instalments, commencing from the third anniversary date of drawal, simple interest being charged for the interim period.	7,74,706	1,19,768	6,54,940	
250	Ditto	.. Ditto	Bears interest at 3 per cent. per annum. Repayable in one instalment at the end of five years, simple interest being charged for the interim period.	3,87,500	3,87,500	NIL	
251	3rd March, 1965	.. Ditto	Bears interest at 3 per cent. per annum. Repayable in eight annual equated instalments, commencing from the first anniversary date of drawal.	30,368	18,210	81,158	
252	Ditto	.. Ditto	Ditto	33,006	12,620	20,386	
253	Ditto	.. Ditto	Bears interest at 3 per cent. per annum. Repayable in fifteen annual equated instalments, commencing from the first anniversary date of drawal	1,77,089	12,950	1,64,139	
254	Ditto	.. Ditto	Bears interest at 3 per cent. per annum. Repayable in thirteen annual equated instalments, first instalment due on the second anniversary date of drawal, simple interest payable during the interim period.	2,15,521	10,622	2,04,899	
255	Ditto	.. Ditto	Bears interest at 3 per cent. per annum. Repayable in eight annual equated instalments, starting from the third anniversary date of drawal. Simple interest payable during the interim period.	3,12,500	1,08,622	2,03,878	
256	Ditto	.. Ditto	Repayable in one instalment at the end of five years from the date of drawal with interest at 3 per cent. per annum. Simple interest payable during the interim period.	5,00,000	5,00,000	NIL	
257	Ditto	.. Ditto	Bears interest at 3 per cent. per annum. Repayable in nineteen annual equated instalments, commencing from the first anniversary date of drawal.	6,61,364	25,839	6,89,996	

256	11th August, 1955	..	Ditto	..	..	Bears interest at 8 per cent. per annum. Repayable in three annual equated instalments, commencing from the first anniversary date of drawal.	1,25,378	39,054	86,622
259	Ditto	..	Ditto	..	..	Bears interest at 8 per cent. per annum. Repayable in eight annual equated instalments, commencing from the first anniversary date of drawal.			
260	26th September, 1955	..	Ditto	..	..	Ditto			
261	Ditto	..	Ditto	..	..	Same as for item (256)			
262	10th January, 1956	..	Ditto	..	..	Ditto			
263	Ditto	..	Ditto	..	..	Same as for item (259)			
264	March, 1956	..	Ditto	..	..	Same as for item (258)			
265	Ditto	..	Ditto	..	..	Same as for item (259)			
266	1st February, 1956	..	Ditto	..	..	Bears interest at 8 per cent. per annum. Repayable in fifteen annual equated instalments, commencing from the first anniversary date of drawal.	17,988	2,340	15,658
267	3rd February, 1956	..	Ditto	..	..	Same as for item (254)	9,47,462	43,588	9,03,924
268	March, 1956	..	Ditto	..	..	Same as for item (256)	6,75,000	..	6,75,000
269	Ditto	..	Ditto	..	..	Bears interest at 3 per cent. per annum. Repayable in one instalment at the end of five years. Simple interest for the interim period.	3,36,700	..	3,36,700
270	Ditto	..	Ditto	..	..	Bears interest at 8 per cent. per annum. Repayable in eight annual equated instalments, commencing from the third anniversary date of drawal. Simple interest for the interim period.	12,08,213	1,57,679	10,50,534
271	Ditto	..	Ditto	..	..	Bears interest at 3 per cent. per annum. Repayable in one instalment at the end of ten years, simple interest being charged for the interim period.	1,900	..	1,900
272	Ditto	..	Ditto	..	..	Same as for item (268)	57,688	4,065	53,623
273	Ditto	..	Ditto	..	..	Same as for item (254)	13,96,530	63,715	13,32,815
274	Ditto	..	Ditto	..	..	Bears interest at 3 per cent. per annum. Repayable in eighteen months from the date of drawal. Interest will, however be charged for a maximum period of fifteen months or for the period for which the loan is actually retained, whichever is less.	4,32,000	..	4,32,000
275	June, 1956	..	Ditto	..	..	Same as for item (274)	26,00,000	..	26,00,000
276	31st July, 1956	..	Ditto	..	..	Same as for item (256)	6,907	6,907	NIL

APPENDIX IV—contd.

Serial No.	Date of drawal.	Purpose of the loan.	Terms and conditions.	Opening balance as on 1st April.		Amount repaid during the year.		Closing balance.
				Rs.	P.	Rs.	P.	
277	September, 1956	Loans under Grow More Schemes.	Bears interest at 3 per cent. per annum. Repayable in three annual equated instalments, commencing from the first anniversary date of drawal.	10,309		10,309		NIL.
278	Ditto	Ditto	Bears interest at 3 per cent. per annum. Repayable in ten annual equated instalments, commencing from the first anniversary date of drawal.	3,30,590		3,30,590		NIL.
279	January, 1957	Ditto	Same as for item (256)	4,650		4,650		NIL.
280	February, 1957	Ditto	Bears interest at 3 per cent. per annum. Repayable in eighteen months from the date of drawal.	60,00,000				60,00,000
281	March, 1957	Ditto	Same as for item (256)	1,91,250				1,91,250
282	Ditto	Ditto	Same as for item (269)	1,76,000				1,76,000
283	Ditto	Ditto	Same as for item (270)	5,48,750		61,143		4,83,602
284	Ditto	Ditto	Same as for item (274)	1,06,900				1,06,900
285	Ditto	Ditto	Same as for item (258)	2,528		2,528		NIL.
286	Ditto	Ditto	Bears interest at 3 per cent. per annum. Repayable in nineteen annual equated instalments, commencing from the second anniversary date of drawal.	12,55,923		53,639		12,05,284
287	Ditto	Ditto	Bears interest at 3 per cent. per annum. Repayable in fifteen annual equated instalments, commencing from the date of drawal.	5,20,376		33,896		4,95,480
288	28th August, 1957	Ditto	Bears interest at 3 per cent. per annum. Repayable in three annual equated instalments, commencing from the first anniversary date of drawal.	10,621		5,232		5,389
289	Ditto	Ditto	Bears interest at 3 per cent. per annum. Repayable in eight annual equated instalments commencing from the first anniversary date of drawal.	43,726		6,359		42,367
290	21st September, 1957	Ditto	Bears interest at 3 per cent. per annum. Repayable in fifteen annual equated instalments, commencing from the first anniversary date of drawal.	5,99,510		35,087		5,64,423
291	2nd November, 1957	Ditto	Bears interest at 3 per cent. per annum. Repayable in eighteen months from the date of drawal.	65,00,000				65,00,000

292	20th November, 1957	..	Ditto	..	Bears interest at 3 per cent. per annum. Repayable in five equal instalments, commencing from the first anniversary date of drawal.	2,39,640	59,910	1,79,73-0
293	Ditto	..	Ditto	..	Ditto	1,85,000	38,000	99,000
294	Ditto	..	Ditto	..	Bears interest at 3 per cent. per annum. Repayable in eight annual equated instalments commencing from the third anniversary date of drawal.	2,72,500	..	2,72,500
295	10th March, 1958	..	Ditto	..	Bears interest at 3 per cent. per annum. Repayable in fifteen annual equated instalments, commencing from the first anniversary date of drawal.	2,48,696	..	2,48,696
296	11th March, 1958	..	Ditto	..	Bears interest at 3 per cent. per annum. Repayable in fifteen annual equated instalments, commencing from the first anniversary date of drawal.	1,37,677	41,693	95,984
297	13th March, 1958	..	Ditto	..	Ditto	2,06,939	12,114	1,94,875
298	Ditto	..	Ditto	..	Bears interest at 3 per cent. per annum. Repayable in ten annual equated instalments, commencing from the fourth year of drawal. Simple interest payable during the interim period.	70,000	..	70,000
299	17th March, 1958	..	Ditto	..	Bears interest at 3 per cent. per annum. Repayable in ten annual equated instalments, commencing from the sixth year of drawal.	30,000	..	30,000
300	20th March, 1958	..	Ditto	..	Bears interest at 3 per cent. per annum. Repayable in fifteen annual equated instalments, commencing from the first anniversary date of drawal.	26,490	1,550	24,940
301	25th March, 1958	..	Ditto	..	Ditto	473	25	445
302	Ditto	..	Ditto	..	Ditto	4,44,378	26,008	4,18,370
303	Ditto	..	Ditto	..	Bears interest at 3 per cent. per annum. Repayable in ten annual equated instalments, commencing from the first anniversary date of drawal.	39,980	3,986	36,054
304	Ditto	..	Ditto	..	Bears interest at 3 per cent. per annum. Repayable in eighteen months from the date of drawal. Interest to be charged for a maximum period of fifteen months or for the period for which the loan is actually retained whichever is less.	2,95,000	2,95,000	Nil.
305	27th March, 1958	..	Ditto	..	Bears interest at 3 per cent. per annum. Repayable in fifteen annual equated instalments, commencing from the first anniversary date of drawal.	1,75,000	..	1,75,000
306	Ditto	..	Ditto	..	Ditto	1,93,000	3,000	1,90,000
307	Ditto	..	Ditto	..	Bears interest at 3 per cent. per annum. Repayable in five annual equated instalments, commencing from the first anniversary date of drawal.	70,410	16,980	53,580
308	Ditto	..	Ditto	..	Bears interest at 3 per cent. per annum. Repayable in eight annual equated instalments, commencing from the first anniversary date of drawal.	2,41,866	31,564	2,10,292

APPENDIX IV—contd.

Serial No.	Date of drawal.	Purpose of the loan.	Terms and conditions.	Opening balance as on 1st April.			Closing balance.		
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5	6	7			
309	27th March, 1958	Loans under Grow More Schemes.	Bears interest at 3 per cent. per annum. Repayable in fifteen annual equated instalments, commencing from the first anniversary date of drawal.	31,226	1,828	29,398			
310	Ditto	Ditto	Bears interest at 3 per cent. per annum. Repayable in three annual equated instalments, commencing from the first anniversary date of drawal.	24,962	12,296	12,666			
311	Ditto	Ditto	Bears interest at 3 per cent. per annum. Repayable in eight annual equated instalments, commencing from the first anniversary date of drawal.	35,812	4,674	31,138			
312	Ditto	Ditto	Bears interest at 3 per cent. per annum. Repayable in three annual equated instalments, commencing from the first anniversary date of drawal.	28,581	14,079	14,502			
313	Ditto	Ditto	Ditto	9,763	4,812	4,956			
314	Ditto	Ditto	Bears interest at 3 per cent. per annum. Repayable in ten annual equated instalments commencing from the first anniversary date of drawal.	59,658	5,863	53,695			
315	26th March, 1958	Ditto	Bears interest at 3 per cent. per annum. Repayable in fifteen annual equated instalments, commencing from the first anniversary date of drawal.	1,23,000	..	1,23,000			
316	1st October, 1958	Ditto	Bears interest at 4½ per cent. per annum. Repayable in fifteen annual equated instalments, the first instalment will fall due on 1st October, 1959.	3,48,000	..	3,48,000			
317	Ditto	Ditto	Terms and conditions not yet settled ..	80,33,000	..	80,33,000			
318	18th March, 1959	Ditto	Bears interest at 3½ per cent. per annum. Repayable within a period of eighteen months from the date of drawal.	50,60,000	..	50,60,000			
319	30th September, 1959	Ditto	Bears interest at 3½ per cent. per annum. Repayable within a period of eighteen months from the date of drawal. Interest to be charged for a maximum period of 18 months or for the period for which the loan is retained, whichever is less.	..	..	32,93,000			
320	1st October, 1959	Ditto	Terms and conditions not yet intimated	..	..	1,29,62,000			
321	Ditto	Co-operation Scheme	Ditto	..	..	3,58,000			

APPENDIX IV—contd.

Serial No.	Date of drawal.	Purpose of the loan.	Terms and conditions.	Opening balance as on 1st April.		Amount repaid during the year.		Closing balance.	
				Rs.	5	Rs.	6	Rs.	7
327	6th March, 1951	.. .. Construction of Hostels for the Bengal Engineering College at annual instalments, commencing from 1952-53. Sibpore.	.. ..	3,74,249	14,898	3,59,856			
328	31st March, 1951	.. .. Ditto .. ..	.. ..					
329	31st March, 1952	.. .. Ditto .. ..	.. ..	1,63,634	6,061	1,57,573			
330	31st March, 1953	.. .. Ditto .. ..	.. ..	1,69,895	6,061	1,63,634			
331	31st March, 1954	.. .. Ditto .. ..	.. ..	87,880	3,080	84,850			
332	20th June, 1955	.. .. Ditto .. ..	.. ..	3,17,501	10,588	3,06,913			
333	27th December, 1955	.. .. Ditto .. ..	.. ..	3,92,545	13,085	3,79,460			
334	21st January, 1955	.. .. Construction of Hostel for Post-graduate Basic Training College.	.. ..	17,999	667	17,332			
335	29th March, 1955	.. .. Hostel Building of staff quarters under scheme of educational developments.	.. ..	1,22,940	..	1,22,940			
336	15th December, 1955	.. .. Construction of Hostels for Basic Training College, Banipur.	.. ..	4,70,288	16,796	4,53,492			
337	March, 1956	.. .. Construction of Hostel for Vidya-sagore Baul Bhawan, Jhatgram.	.. ..	10,000	..	10,000			
338	Ditto	.. .. Construction of Hostel for Vidya-sagore Silkeha Samsad, 24-Parganas.	.. ..	26,000	..	26,000			
339	Ditto	.. .. Construction of Hostel for Kalyan Siketan, Bankura.	.. ..	16,000	..	16,000			

340	14th March, 1955	..	Establishment of Day Students' Home.	..	Bears interest at 3 per cent. per annum. Repayable in seven annual equated instalments commencing from 1958-59. Interest to be paid annually.	40,00,000	..	40,00,000
341	13th May, 1957	..	Construction of Hostels for Bengal Engineering College at Shibpur.	..	Interest free loan repayable in thirty-three annual instalments of Rs. 3,080 per annum for 32 years and Rs. 3,040 for the 33rd year commencing from 1958-59.	96,970	3,080	98,940
342	11th February, 1958	..	Ditto	..	Interest free loan repayable in thirty-three annual instalments of Rs. 6,060 per annum for 32 years and Rs. 6,080 for the 33rd year commencing from 1958-59.	2,00,000	6,060	1,93,940
343	1st October, 1953	..	Ditto	..	Repayable in 33 annual equated instalments as indicated below.	5,05,000	..	5,05,000
					(i) Rs. 2,00,000 repayable in instalments of Rs. 6,060 for 32 years and Rs. 6,080 for the 33rd year.			
					(ii) Rs. 3,05,000 repayable in instalments of Rs. 9,242 for 32 years and Rs. 9,256 for the 33rd year. Interest charges, if any, will be communicated later on.			
344	1st October, 1958	..	Ditto	..	Repayable in 33 annual equated instalments. The repayment will commence a year after the completion of the hostel building. Rate of interest not yet settled.	..	..	2,65,450
					Total—Loans for Educational Development	69,76,701	79,766	71,92,385
345	March, 1957	..	Forestry Scheme	..	Bears interest at 3 per cent. per annum. Repayable in fifteen annual equated instalments commencing from the first anniversary date of drawal.	27,984	1,789	26,145
346	Ditto	..	Ditto	..	Ditto	8,38,666	58,699	7,84,967
347	27th November, 1957	..	Ditto	..	Ditto	11,32,641	79,828	10,52,815
					Total—Forestry Scheme loan	19,99,241	1,35,314	18,63,927
348	31st March, 1953	..	Community Project loans	..	Bears interest at 3 per cent. and 4 per cent. per annum. Repayable in eighteen annual equated instalments in case of urban units and ten in case of other than urban units loans from March, 1956.	2,28,982	20,260	2,06,672
349	31st March, 1954	..	Ditto	..	Bears interest at 3 per cent. and 4-1/8 per cent. per annum. Repayable in 10 and 11 annual equated instalments, commencing from the second anniversary date of drawal.	9,92,031	97,587	8,94,444

APPENDIX IV—contd.

Serial No.	Date of drawal.	Purpose of the loan.	Terms and conditions.	Opening balance as on 1st April.	Amount repaid during the year.	Closing balance.
1	2	3	4	5	6	7
				Rs.	Rs.	Rs.
350	16th October, 1954	.. Community Project Loans	.. Includes loans for urban units and other than urban units bearing interest at 3 per cent. per annum. Repayable in 19 annual equated instalments in case of urban units and 11 in case of other than urban units, repayment commencing from October, 1956.	6,00,047	54,994	5,45,053
351	12th January, 1955	.. Ditto	.. Includes loans for urban units and other than urban units bearing interest at 3 per cent. per annum. Repayable in 20 annual equated instalments in case of urban units and 12 in case of other than urban units, repayment commencing from January, 1956.	6,94,817	45,595	6,49,222
352	Ditto	.. Ditto	.. Represents loan for other than urban units bearing interest at 3 per cent. per annum. Repayable in 12 annual equated instalments commencing from January, 1956.	42,323	4,837	39,086
353	March, 1955	.. Ditto	.. Same as for item (351). Repayment commencing from April, 1956.	10,09,084	80,183	9,28,901
354	Ditto	.. Ditto	.. Same as for item (352). Repayment commencing from April, 1956.	32,191	3,020	28,571
355	Ditto	.. Ditto	.. Same as for item (351). In 19 and 11 instalments. Repayment commencing from the first anniversary date of drawal.	3,26,368	42,094	2,84,274
356	21st October, 1955	.. Ditto	.. Same as for item (351). Repayment from October, 1956.	4,43,086	29,478	4,13,608
357	3rd November, 1955	.. Ditto	.. Same as for item (351). Repayment from November, 1956.	11,45,177	84,451	10,60,726
358	March, 1956	.. Ditto	.. Represents loan for other than urban units bearing interest at 3 per cent. per annum. Repayment in 12 annual equated instalments commencing from the first anniversary date of drawal.	1,65,837	16,323	1,49,514
359	Ditto	.. Ditto	.. Includes loans for urban unit and other than urban unit bearing interest at 3 per cent. per annum. Repayment to be completed in 20 and 12 annual equated instalments respectively and to commence from the first anniversary date of drawal.	16,96,503	1,18,607	15,90,586

360	Ditto	(By adjustment)	..	Ditto	..	..	..	Includes loans for urban unit and other than urban unit bearing interest at 3 per cent. per annum. Repayment to commence from March, 1956.	9,40,199	65,676	8,74,468
361	4th December, 1956	..	..	Ditto	..	..	..	Includes loans for urban unit and other than urban unit bearing interest at 3 per cent. per annum. Repayment commencing from the first anniversary date of drawal.	3,60,448	21,756	3,38,690
362	7th January, 1957	..	..	Ditto	..	..	..	Ditto	12,76,358	65,398	12,10,960
363	Ditto	..	..	Ditto	..	..	..	Same as for item (351). Repayment from the first anniversary date of drawal.	37,884	3,304	34,580
364	28th March, 1957	..	..	Ditto	..	..	..	Same as for item (361)	41,00,816	2,21,141	38,79,675
365	March, 1957 (By adjustment)	..	..	Ditto	..	..	..	Same as for item (351)	2,06,211	14,786	1,91,425
366	23rd May, 1957	..	..	Ditto	..	..	..	Repayable in 12 annual equated instalments at 3 per cent. per annum, commencing from the first anniversary date of drawal.	39,225	3,232	35,993
367	Ditto	..	..	Ditto	..	..	..	Includes loans for urban units and other than urban units bearing interest at 3 per cent. per annum. Repayable in 20 and 12 annual equated instalments respectively commencing from the first anniversary date of drawal.	4,77,222	28,494	4,48,728
368	1st February, 1958	..	..	Ditto	..	..	..	Same as for item (366). Repayment from February, 1959.	81,799	6,387	75,412
369	12th February 1958	..	..	Ditto	..	..	..	Ditto	1,36,642	10,669	1,25,973
370	Ditto	..	..	Ditto	..	..	..	Ditto	7,436	591	6,845
371	25th March, 1958	..	..	Ditto	..	..	..	Same as for item (366). Repayment from March, 1959.	23,288	1,814	21,474
372	Ditto	..	..	Ditto	..	..	..	Same as for item (367). Repayment from March, 1959.	10,57,668	44,220	10,12,448
373	Ditto	..	..	Ditto	..	..	..	Ditto	12,93,110	58,597	12,34,513
374	Ditto	..	..	Ditto	..	..	..	Ditto	5,77,671	23,000	5,54,671
375	1957-58 (By adjustment)	..	..	Ditto	..	..	..	Equipment loan covered by allocation sheets for 1954-57 drawn on 31st March, 1957. Repayable in 20 and 12 annual equated instalments from urban and other than urban units respectively bearing interest at 3 per cent. commencing from March, 1958.	77,114	4,345	72,769
376	1st October, 1958	..	..	Ditto	..	..	..	Other than Urban unit, repayable in 12 annual equated instalments. Bears interest at 4-1/8 per pte cent. per annum.	49,80,000	2,89,421	40,90,579

APPENDIX IV—contd.

Serial No.	Date of drawal.	Purpose of the loan.	Terms and conditions.	Opening balance as on 1st April.		Amount repaid during the year.		Closing balance.
				Rs.	P.	Rs.	P.	
1	2	3	4	5	6	7	8	9
377	8th October, 1958	.. Community Project Loans.	.. Bears interest at 4-1/8 per cent. per annum. Repayable in 12 annual equated instalments commencing from the first anniversary date of drawal of the loan.	64,000	..	4,229	..	59,771
378	21st February, 1959	.. Ditto	.. Ditto	37,000	..	2,445	..	34,555
379	1958-59 (By adjustment)	.. Ditto	.. Bears interest at 3 per cent. per annum. repayable in 20 or 12 annual equated instalments commencing from the first anniversary date of drawal of the loan.	79,339	..	5,690	..	73,649
380	1st October, 1959	.. Ditto	.. Other than urban unit. Bears interest at 4-1/8 per cent. per annum. Repayable in 12 annual equated instalments commencing from the first anniversary date of drawal of the loan.	..	..	..	..	54,98,000
381	1959-60 (By adjustment)	.. Ditto	.. Equipment loan—not yet intimated	..	..	..	..	2
				Total—Community Project Loans		14,69,547	..	2,66,56,750
382	30th November, 1954	.. National Extension Service Loan	.. Bears interest at 3 per cent. per annum. Repayable in 12 annual equated instalments commencing from the first anniversary date of drawal.	1,14,460	..	12,872	..	1,01,588
383	27th May, 1955	.. Ditto	.. Ditto	1,26,956	..	13,048	..	1,13,908
384	27th June, 1956	.. Ditto	.. Ditto	96,893	..	8,873	..	88,020
385	30th November, 1956	.. Ditto	.. Ditto	2,75,521	..	24,034	..	2,51,487
386	20th December, 1956	.. Ditto	.. Ditto	23,247	..	2,028	..	21,219
387	7th January, 1957	.. Ditto	.. Ditto	6,888	..	601	..	6,287
388	26th March, 1957	.. Ditto	.. Ditto	1,23,985	..	10,815	..	1,13,170
389	Ditto	.. Ditto	.. Ditto	2,75,521	..	24,034	..	2,51,487
390	23rd May, 1957	.. Ditto	.. Ditto	13,075	..	1,077	..	11,998
391	Ditto	.. Ditto	.. Ditto	4,670	..	356	..	4,256

392	23rd December, 1957	..	Ditto	..	..	..	2,07,287	16,184	1,91,103
393	13th February, 1958	..	Ditto	..	..	..	1,02,249	7,983	94,266
394	25th March, 1958	..	Ditto	..	..	..	5,577	435	5,142
395	Ditto	..	Ditto	..	..	..	26,027	2,082	23,995
396	Ditto	..	Ditto	..	..	..	2,23,089	17,418	2,06,671
397	Ditto	..	Ditto	..	..	..	13,014	1,016	11,988
Total—National Extension Service Loans ..										
								16,39,459	1,42,880	14,95,623
398	23rd February, 1954	..	For Road Development, etc. schemes	Bears interest at 3 per cent. per annum. Repayable in seven annual equal instalments commencing from 1957-58, simple interest being charged during the interim period.	..	..	1,47,67,328	27,81,494	1,19,85,834
399	31st March, 1954	..	Ditto	..	..	..	1,10,34,886	20,78,471	89,56,415
								2,58,02,214	48,59,965	2,09,42,249
Total Road Development, etc., schemes ..										
400	24th February, 1954	..	For development of Handloom and Khadi Industries.	Interest-free loan repayable in five annual instalments, commencing from the first anniversary date of drawal.	..	..	24,000	..	24,000
401	30th March, 1954	..	Ditto	Interest-free loan. Repayable in ten equal annual instalments commencing after two years from date of drawal.	..	..	6,00,000	..	6,00,000
402	20th September, 1954	..	Ditto	Interest-free loan. Repayable in five equal annual instalments commencing from the first anniversary date of drawal of the loan.	..	..	10,000	..	10,000
403	21st September, 1954	..	Ditto	Interest-free loan repayable in ten annual instalments commencing after two years from the date of drawal.	..	..	5,71,550	..	5,71,550
404	23rd March, 1955	..	Ditto	Interest-free loan repayable in two annual instalments commencing from the first anniversary date of drawal.	..	..	50,350	..	50,350
405	22nd July, 1955	..	Ditto	Interest-free loan. Repayable in nine equal annual instalments, commencing from the second anniversary date of drawal.	..	..	1,16,666	..	1,16,666
406	11th August, 1955	..	Ditto	Same as for item (404)	..	..	56,250	..	56,250

APPENDIX IV—contd.

Serial No.	Date of drawal.	Purpose of the loan.	Term and conditions.	Opening balance as on 1st April.		Amount repaid during the year.		Closing balance.
				Rs.	Rs.	Rs.	Rs.	
1	2	3	4	5	6	7		
407	28th November, 1955	.. For development of Handloom and Khadi Industries.	Interest-free loan. Repayable in two or ten equal annual instalments commencing from the first and second anniversary respectively.	13,500	Nil	13,500	Rs.	
408	Ditto	..	Interest-free loan repayable in ten equal annual instalments, commencing after two years from the date of drawal.	1,41,000	Nil	1,41,000		
409	25th February, 1956	..	Ditto	47,000	Nil	47,000		
410	10th March, 1956	..	Ditto	7,31,830	Nil	7,31,830		
411	18th January, 1957	..	Same as for item (404)	22,500	..	22,500		
412	27th February, 1957	..	Same as for item (403)	9,70,000	Nil	9,70,000		
413	15th March, 1957	..	Same as for item (404)	22,500	Nil	22,500		
414	16th March, 1957	..	Same as for item (400)	20,000	Nil	20,000		
415	17th July, 1958	..	Interest-free loan repayable in nine equal annual instalments commencing from the second anniversary date of drawal of the loan.	1,00,000	..	1,00,000		
416	25th July, 1956	..	Same as for item (404)	37,357	Nil	37,357		
417	Ditto	..	Same as for item (403)	2,75,000	Nil	2,75,000		
418	18th February, 1958	..	Bears interest at 3 per cent. per annum. Repayable in ten annual equated instalments of principal only commencing from the second anniversary date of drawal of the loan.	4,88,000	..	3,88,000		
419	13th March, 1958	..	Bears interest at 3 per cent. per annum. Repayable in nine annual equated instalments of principal only commencing from the second anniversary date of drawal.	1,00,000	..	1,00,000		
420	Ditto	..	Bears interest at 3 per cent. per annum. Repayable in ten annual equated instalments of principal only from the second anniversary date of drawal.	6,00,000	..	6,00,000		
421	Ditto	..	Bears interest at 3 per cent. per annum. Repayable same as in item (417) above.	1,00,000	..	1,00,000		
422	25th March, 1958	..	Bears interest at 3 per cent. per annum. Repayment in two annual equated instalments commencing from the first anniversary date of drawal.	15,000	..	15,000		

423	1st October, 1953	..	Ditto	..	..	Rate of interest and terms and conditions of repayment of the loan not yet settled.	8,40,000	1,400	8,38,610
424	1st October, 1959	..	Ditto	..	..	Terms and conditions not yet settled	..	..	4,84,000
425	Ditto	..	Development of Handloom and Scaffi Industries.	Ditto	..	Ditto	..	..	7,97,000
Total—Development of Handloom and K hadi .. Industries.							59,52,508	1,400	72,32,018
426	15th February, 1955	..	Loans for Blacksmithy Industry	..	..	Bears interest at 3 per cent per annum. Repayable in five annual equated instalments commencing from the first anniversary date of drawal.	18,000	4,800	13,200
427	8th February, 1956	..	Ditto	..	..	Bears interest at 3 per cent per annum. Repayable in ten annual equated instalments commencing from the second anniversary date of drawal.	20,500	..	20,500
428	16th October, 1954	..	Loans for Mat Industry	..	..	Bears interest at 3 per cent per annum. Repayable in three instalments within three years.	20,000	20,000	Nil
429	17th March, 1955	..	Loans for Conchshell Artisans	..	..	Bears interest at 3 per cent per annum. Repayable in five years commencing from the date of drawal.	15,000	11,000	4,000
430	28th March, 1956	..	Ditto	..	..	Ditto	15,000	3,000	12,000
431	31st March, 1955	..	Loans for Production Centre for Cane and Bamboo Products.	..	..	Ditto	12,000	9,434	2,566
432	Ditto	..	Loans for Carpentry Industry	..	..	Bears interest at 3 per cent per annum. Repayable in five annual equated instalments commencing from the first anniversary date of drawal.	13,200	2,640	10,560
433	30th January, 1956	..	Ditto	..	..	Same as for item (422)	25,920	..	25,920
434	18th October, 1954	..	Loans for Development of Small Scale Engineering Industries, Howrah.	..	..	Bears interest at 3 per cent per annum. Terms of repayment not finally settled as yet.	10,83,624	1,15,528	9,68,096
435	11th May, 1955	..	Wool Industry	..	..	Bears interest at 5 per cent per annum. Repayable in four annual equated instalments commencing after two years from the date of drawal.	1,05,500	51,008	54,497
436	14th October, 1956	..	Development of Palm Gur Industry	..	..	Bears interest at 3 per cent per annum. Repayable in three years, no interest being charged for the first year.	0,000	Nil	0,000
437	20th March, 1956	..	Ditto	..	..	Ditto	75,000	0,045	65,655
438	28th November, 1955	..	Village Oil Industry	..	..	Bears interest at 3 per cent per annum. Repayable in three years, no interest being charged for the first year.	9,875	5,904	3,911

APPENDIX IV—contd.

Serial No.	Date of drawal.	Purpose of the loan.	Terms and conditions.	Opening balance as on 1st April.	Amount repaid during the year.	Closing balance.
1	2	3	4	5	6	7
				Rs.	Rs.	Rs.
439	March, 1956	.. Village Pottery Industry	.. Bears interest at 3 per cent. per annum. Repayable in three years, no interest being charged for the first year in respect of a portion of the total loan (viz. Rs. 3,750) intended to meet recurring expenditure. The remaining portion (viz. Rs. 4,750) intended to meet non-recurring expenditure will be free of interest if repaid within five years.	8,500	8,500	Nil
440	21st October, 1955	.. Brass and Bellmetal Industry	.. Bears interest at 3 per cent. per annum. Repayable in five annual equated instalments commencing from the 1st anniversary date of drawal.	30,000	17,993	12,607
441	Ditto	.. Ditto	.. Ditto	25,000	14,494	10,506
442	22nd February, 1956	.. Development of textile printing by Women's Co-operative Industrial Home, Kamarhati.	.. Bears interest at 3 per cent. per annum. Repayable in one instalment within one year from the date of drawal.	9,000	..	9,000
443	10th March, 1956	.. Setting up a Pottery Block at Bana-ghat.	.. Bears interest at 3 per cent. per annum. Repayable in ten annual equated instalments commencing from the second anniversary date of drawal of the last instalment of the loan of Rs. 1,98,000.	77,000	13,962	63,638
444	March, 1956	.. Industrial Estate at Kalyani	.. Bears interest at 3 per cent. per annum. Repayable in twenty annual equated instalments commencing from the second anniversary date of drawal.	2,32,350	7,995	2,24,355
445	6th December, 1956	.. Development of Ivory Industry	.. Bears interest at 3 per cent. per annum. Repayable in one instalment within one year from the date of drawal.	10,000	10,000	..
446	11th December, 1956	.. Processed clay for sanitary wares and electrical goods.	.. Bears interest at 3 per cent. per annum. Repayable in ten annual equated instalments commencing from the second anniversary date of drawal of the last instalment of the total loan of Rs. 60,000.	30,000	2,617	27,383
447	15th December, 1956	.. Small-Scale Industry	.. Bears interest at 3 per cent. per annum. Repayable in ten annual equated instalments from the second anniversary date of drawal.	10,271	1,419	14,852
448	20th December, 1956	.. Manufacture of Amber Charaka	.. Interest free loan. Repayable in one instalment within one year from the date of drawal.	65,000	Nil	65,000
449	2nd January, 1957	.. Surgical Instruments Manufacturer-Ing.	.. Same as for item (447)	17,825	1,555	16,270

450	18th January, 1957	..	State Aid to Industries Act	..	Same as for item (446) commencing from the second anniversary date of drawal of the last instalment of the total loan of Rs. 16,00,000.	8,00,000	..	8,00,000
451	5th March, 1957	..	State aid of Industries Act	..	Same as for item (446) commencing from the second anniversary date of drawal of the last instalment of the total loan of Rs. 16,00,000.	8,00,000	..	8,00,000
452	18th January, 1957	..	Processed clay for sanitary wares	..	Same as for item (446) commencing from the second anniversary date of drawal of the last instalment of the total loan of Rs. 3,525.	1,763	..	1,763
453	Ditto	..	Pottery Industry	..	Bears interest at 3 per cent. per annum. Terms as in item (441).	30,000	30,000	Nil
454	Ditto	..	Fibre Industry	..	Recurring loan for working capital of Rs. 40,000 repayable within a period of three years. Interest at 3 per cent. per annum to be charged for the second and third years. Non-recurring balance Rs. 40,000 repayable within five years from the date of drawal. No interest if repaid within the stipulated period.	80,000	67,043	12,957
455	25th January, 1957	..	Sales Emporium	..	Bears interest at 3 per cent. per annum. Repayable in ten annual equated instalments from January, 1958.	50,000	50,000	Nil
456	6th March, 1957	..	Village Pottery Industry	..	Same as for non-recurring loan as item (454)	1,500	1,500	..
457	25th March, 1957	..	Sales Emporium	..	Same as for item (453)	40,000	40,000	..
458	26th March, 1957	..	Cutlery Industry	..	Same as for item (446) commencing from the first anniversary date of drawal of total loan of Rs. 2,68,365.	27,400	2,282	25,118
459	8th June, 1957	..	Establishment of a modern filature of 100 basins at Malda.	..	Bears interest at 4 per cent. per annum. Repayable in ten annual equated instalments commencing from the first anniversary date of drawal of the last instalment of loan in a financial year.	10,00,000	..	10,00,000
460	4th October, 1957	..	Loans to selected rearers for production of multivoltine mother stock.	..	Bears interest at 3 per cent. per annum. Repayable in three annual equated instalments from October, 1958.	47,853	23,327	24,026
461	1st November, 1957	..	Central shotblasting and electroplating station for small scale cycle parts manufacturers at Belgoria.	..	Same as for item (459). Total amount of loan sanctioned Rs. 3,42,936.	85,734	..	85,734
462	30th November, 1957	..	Production unit for roofing and floor tiles.	..	Same as for item (459). Total amount of loan sanctioned Rs. 29,696.	7,424	648	6,776
463	26th December, 1957	..	Establishment of a Servicing Tannery at Tijiaba.	..	Same as for item (459). Total amount of loan sanctioned Rs. 45,496.	22,748	1,985	20,763
464	30th December, 1957	..	Training-centre-Production Centre for mechanical Toys at Hooghly,	..	Same as for item (459). Total amount of loan sanctioned Rs. 3,34,760.	1,67,375	14,600	1,52,775

APPENDIX IV—contd.

Serial No.	Date of drawal.	Purpose of the loan.	Terms and conditions.	Opening balances as on 1st April.		Amount repaid during the year.		Closing balance.
				Rs.	Rs.	Rs.	Rs.	
1	2	3	4	5	6	7	Rs.	
465	25th January, 1958	.. Central Sales Emporium at Calcutta	Bears interest at 3 per cent. per annum. Repayable in ten annual equated instalments commencing from the first anniversary date of drawal of loan.	50,000	..	..	50,000
466	31st January, 1958	.. Industrial Estate at Kalyani	Bears interest at 4½ per cent. per annum. Repayable in 20 annual equated instalments commencing from January, 1959.	4,23,070	14,557	4,08,513	4,08,513	
467	1st March, 1958	.. Loans to Co-operative Societies of Chank artisans.	Bears interest at 3 per cent. per annum. Repayable in five annual equated instalments commencing from the first anniversary date of drawal.	15,000	15,000	Nil	Nil	
468	14th March, 1958	.. Establishment of two Tootwear production-cum-servicing units in Silliguri and Burdwan.	Same as for item (465)	16,448	1,484	15,009	15,009	
469	18th March, 1958	.. Silk reelers organisation	.. Same as for item (467)	..	3,25,594	78,538	3,47,056	
470	20th March, 1958	.. Loans to cultivators for manure and irrigation.	Bears interest at 3 per cent. per annum. Repayable in 3 annual instalments within 3 years from the date of drawal.	1,01,590	50,105	51,485	51,485	
471	21st March, 1958	.. Handicraft loan for production of Jamdane Sarees.	Bears interest at 3 per cent. per annum. Repayable in 5 instalments within 5 years from the date of drawal.	10,000	4,500	5,500	5,500	
472	21st March, 1958	.. Industrial Estate at Barulpur	Bears interest at 4½ per cent. per annum. Repayable in 30 annual equated instalments commencing from the 1st anniversary date of drawal.	1,00,000	3,352	96,648	96,648	
473	Ditto	.. Ditto	Bears interest at 3 per cent. per annum. Repayable in 20 annual equated instalments, repayments from March, 1959.	1,00,000	6,519	93,481	93,481	
474	28th March, 1958	.. Development of common clay glazed Pottery at Managhat.	Same as for item (459). Total amount of loan sanctioned Rs. 1,21,006.	60,500	..	60,500	60,500	
475	Ditto	.. Cutlery Industry at Kanchrapara and Ghoom.	Bears interest at 3 per cent. per annum. Repayable in 10 annual equated instalments commencing from the 1st anniversary date of drawal of the last instalment in a financial year. Total loan sanctioned Rs. 2,40,965.	1,20,483	10,510	1,09,973	1,09,973	

476 (a)	28th November, 1957	Industrial Centres for Handloom accessories and carpentry and Blacksmithy.	Same as for item (459)	14,615	..	..	58,459
(b)	28th March, 1958	Ditto	..	48,844	..	..	..
477 (a)	28th August, 1957	Small-Scale Industries under State Aid to Industries Act.	Same as for item (459)	2,00,000	..	..	8,00,000
(b)	28th March, 1958	Ditto	..	6,00,000	..	..	..
478 (a)	26th December, 1957	Training-cum-Production Centre for Wood Industries at Durgapur, Kalyani and Silliguri.	Bears interest at 9 per cent. per annum. Repayable in 10 annual equated instalments commencing from the 1st anniversary date of drawal of the last instalment of the loan in a financial year.	1,69,749	..	..	1,68,749
(b)	28th March, 1958	Ditto	..	..	..	..	..
479 (a)	26th December, 1957	Training-cum-Production Centre for Baby shoes.	Same as for item (459)	32,309	..	..	32,309
(b)	28th March, 1958	Ditto	..	..	..	..	..
480 (a)	26th December, 1957	Surgical Instrument Manufacturing Industry at Baruripur.	Same as for items (478) (a) and (478) (b) above	1,00,967	..	8,907	92,106
(b)	28th March, 1958	Ditto	..	..	..	..	..
481 (a)	15th February, 1958	Supply of processed clay for sanitary wares and electrical goods.	Same as for items (478) (a) and (478) (b) above.	99,981	..	8,721	91,260
(b)	28th March, 1958	Ditto	Total sanctioned amount of loans Rs. 1,27,490.	..	..	..	..
482 (a)	19th February, 1958	Production of Bone China and fine earthenware at the Bengal Ceramic Institute.	Same as for item (478) (a) and (478) (b) above	5,09,700	..	44,461	4,66,239
(b)	28th March, 1958	Ditto	..	..	..	..	..
483	1st October, 1966	Setting up of a Spinning Mill at Kalyani.	Terms of the loan not yet settled	18,00,000	..	..	18,00,000
484	Ditto	Development of Village and Small Industries.	Bears interest at 4 per cent. per annum. Repayable in 10 annual equated instalments commencing from the 1st anniversary date of drawal of the loan.	24,02,000	..	6,82,608	17,19,392
485	Ditto	Industrial Estates	Bears interest at 4½ per cent. per annum. Repayable in 20 annual equated instalments commencing from the 1st anniversary date of drawal of the loan.	16,20,000	..	51,639	15,68,361
486	Ditto	Conversion of Handlooms into Power looms.	Terms not yet settled	7,15,625	..	..	7,15,625

APPENDIX IV—contd.

Serial No.	Date of drawal.	Purpose of the loan.	Terms and conditions.	Opening balance as on 1st April.	Amount repaid during the year.	Closing balance.
1	2	3	4	5	6	7
				Rs.	Rs.	Rs.
437	24th March, 1959	.. Adoption of metric system of weights and measures.	.. Terms not yet settled	1,17,500	..	1,17,500
438	1st October, 1959	.. Ditto	.. Ditto	..	..	60,500
439	Ditto	.. Development of Handicrafts	.. Ditto	..	..	2,00,000
490	Ditto	.. Conversion of Handlooms into Powerlooms.	.. Ditto	..	..	18,21,500
491	Ditto	.. Development of Industrial Estate in West Bengal.	.. Bears interest at 4½ per cent. per annum. Repayable in 20 annual equated instalments commencing from the first anniversary date of drawl of the loan.	..	..	23,70,000
492	Ditto	.. Development of Small-Scale Industries.	.. Bears interest at 4/3¼ per cent. per annum and repayable in ten/two annual equated instalments commencing from the first anniversary date of drawl of the loan.	..	..	26,01,000
493	1st October, 1959	.. Development of Coir Industry	.. Bears interest at 4/3—1/8 per cent. per annum. Repayable in ten/two annual equated instalments commencing from the first anniversary date of drawl of the loan.	..	..	38,000
494	Ditto	.. Large and Medium Industries	.. Bears interest at 4 per cent. per annum. Repayable in ten annual equated instalment commencing from the first anniversary date of drawl of the loan.	..	..	79,28,000
Total—Small-Scale Industries				1,48,50,432	15,22,214	2,83,47,218
495	16th July, 1958	.. Rehabilitation of Co-operative movement in West Bengal.	.. Interest free. Repayable in 10 annual instalments commencing from the eleventh year from the date of disbursement of the loan.	28,73,000	..	28,73,000
Total—Rehabilitation of Co-operative movement in West Bengal.				28,73,000	..	28,73,000

496	19th February, 1955	..	Loans for National Water Supply and Sanitation Schemes.	Bears interest at 3 per cent. per annum. Repayable in 30 annual equated instalments commencing from the 1st anniversary date of drawal.	17,34,897	44,997	16,89,900
497	5th December, 1955	..	Ditto	..	17,89,938	43,477	17,26,461
498	21st March, 1957	..	Ditto	..	24,04,641	56,012	23,48,629
499	29th October, 1957	..	Ditto	Bears interest at 3 per cent. per annum. Repayable in 30 annual equated instalments commencing from the 1st anniversary date of payment of the last instalment of the loan.	12,23,726	27,062	11,96,664
500	17th December, 1957	..	Loans for National Water Supply and Sanitation Programme.	Bears interest at 3 per cent. per annum. Repayable in 30 annual equated instalments commencing from the 1st anniversary date of payment of the last instalment of the loan.	20,06,911	44,382	19,62,529
501	1st October, 1958	..	Ditto	Bears interest at 4½ per cent. per annum. Repayable in 30 annual equated instalments commencing from 1st October, 1959.	40,00,000	65,566	39,34,434
502	1st October, 1959	..	Ditto	Bears interest at 4½ per cent. per annum. Repayable in 30 annual equated instalments commencing from 1st October, 1960.	..	..	1,00,60,000
Total—National Water Supply					1,31,40,113	2,81,497	2,29,18,616
503	31st July, 1964	..	Loans for development purpose	Bears interest at 3 per cent. per annum. Repayable in one instalment on 1st October, 1965, interest being recovered half-yearly on the 1st of April and October every year.	2,00,00,000	..	2,00,00,000
504	1st October, 1964	..	Ditto	..	2,00,00,000	..	2,00,00,000
Total—Loans for Development purpose					4,00,00,000	..	4,00,00,000
506	17th December, 1954	..	Loans for approved development Schemes.	Bears interest at 4 per cent. per annum. Repayable in 7 annual equated instalment commencing from 1958-59, interest being paid annually.	2,55,97,609	19,59,463	2,36,38,146
506	3rd March, 1955	..	Ditto	..	2,60,84,810	40,32,646	2,20,52,164
507	30th March, 1955	..	Ditto	..	2,60,70,898	40,30,496	2,20,40,402

APPENDIX IV—contd.

Serial No.	Date of drawal.	Purpose of the loan.	Terms and conditions.	Opening balance as on 1st April.	Amount repaid during the year.	Closing balance.
1	2	3	4	5	6	7
				Rs.	Rs.	Rs.
508	12th August, 1955	Loans for approved development schemes.	Bears interest at 4 per cent. per annum. Repayable in seven annual equated instalments commencing from 1956-60, interest being paid annually.	1,90,00,000	..	1,90,00,000
509	16th September 1955	Ditto	Ditto	50,00,000	6,00,199	43,99,801
510	10th January, 1956	Ditto	Ditto	1,30,00,000	16,96,583	1,13,03,417
511	March, 1956	Ditto	Ditto	5,29,00,000	69,03,786	4,59,96,214
512	9th March, 1957	Ditto	Bears interest at 4 per cent. per annum. Repayable in seven annual equated instalments commencing from 1960-61, interest being paid annually.	2,00,00,000	..	2,00,00,000
513	24th May, 1957	Ditto	Bears interest at 3 per cent. per annum. Repayable in seven annual equated instalments commencing from 1961-62, interest being paid annually.	85,00,000	..	85,00,000
514	12th August, 1957	Ditto	Ditto	85,00,000	..	85,00,000
515	31st October, 1957	Ditto	Ditto	85,00,000	..	85,00,000
516	15th March, 1958	Ditto	Ditto	95,00,000	..	95,00,000
517	18th April, 1958	Ditto	Bears interest at 4 per cent. per annum. Repayable in seven annual equated instalments of principal and interest, commencing from 1962-65, interest to be paid annually.	95,00,000	..	95,00,000
Total—Loans for approved development schemes				22,31,58,817	1,92,28,179	20,39,30,144
518	8th December, 1959	Railway Electrification Programme	Bears interest at 4 per cent. per annum. Repayable in seven annual equated instalments commencing from the fourth anniversary date of drawal of the loan. Simple interest for first three years payable annually.	..	..	48,00,000
Total—Railway Electrification Programme				..	..	48,00,000

519	25th March, 1955	..	Loans for permanent improvement in scarcity area.	Interest free for first five years. Thereafter bears interest at 3 per cent. per annum. Repayable in 25 annual equated instalments commencing from 1960-61.	24,00,000	..	24,00,000
520	March, 1956	..	Ditto	Interest free for first five years. Thereafter bears interest at 3 per cent. per annum. Repayable in twenty-five annual equated instalments, commencing from 1961-62.	30,00,000	..	30,00,000
521	13th July, 1957	..	Ditto	Interest free for first five years. Thereafter bears interest at 3 per cent. per annum. Repayable in twenty-five annual equated instalments commencing from 1963-64.	7,00,000	..	7,00,000
522	13th March, 1958	..	Ditto	Ditto	14,70,000	..	14,70,000
523	1st October, 1958	..	Ditto	Bears interest at 4 per cent. per annum. Repayable in twenty-five annual equated instalments of principal and interest, commencing from 1964-65. During the first five years interest only will be recoverable.	12,65,000	..	12,65,000
524	1st October, 1959	..	Loans for permanent improvement in scarcity area.	Bears interest at 4 per cent. per annum. Repayable in twenty-five annual equated instalments commencing from 1965-66. For the first five years simple interest is payable, in lieu of which State Government is entitled to receive subsidy from the Government of India.	..	..	89,000
				Total—Loans for Permanent Improvement, etc. ..	88,85,000	..	89,24,000
525	30th November, 1957	..	Loans for protection of towns	Bears interest at 3 per cent. per annum. Repayable in twenty-five annual equated instalments of principal and interest commencing from 1963-64. Interest free for first five years.	20,00,000	..	20,00,000
526	30th March, 1955	..	Ditto	Bears interest at 3 per cent. per annum. Repayable in twenty-five annual equated instalments of principal and interest commencing from 1960-61. Interest-free for first five years.	50,00,000	..	50,00,000
527	22nd February, 1956	..	Ditto	Bears interest at 3 per cent. per annum. Repayable in twenty-five annual equated instalments of principal and interest commencing from 1961-62. Interest-free for first five years.	85,00,000	..	85,00,000
528	March, 1956	..	Ditto	Ditto	25,00,000	..	25,00,000
				Total—Protection of towns ..	1,80,00,000	..	1,80,00,000

APPENDIX IV—contd.

Serial No.	Date of drawal.	Purpose of the loan.	Terms and conditions.	Opening Amount repaid balance as on during the year.		Closing balance.
				5	6	
	2	3	4	Rs.	Rs.	Rs.
529	31st March, 1954	Loans for scarcity relief	Bears interest at 3 per cent. per annum. Repayable in ten annual equated instalments, commencing from the first anniversary date of drawal.	4,08,626	76,967	3,31,659
		Total—Loans for scarcity relief	..	4,08,626	76,967	3,31,659
530	8th May, 1953	Taccavi loans to agriculturists	Bears interest at 4 per cent. per annum. Repayable in ten annual equated instalments of principal and interest, commencing from the first anniversary date of drawal of the loan.	1,50,00,000	12,49,364	1,37,50,636
		Total—Taccavi loans	..	1,50,00,000	12,49,364	1,37,50,636
531	18th June, 1953	Miscellaneous Development Schemes	Bears interest at 4 per cent. per annum. Repayable in seven annual equated instalments of principal and interest commencing from 1952-53. Interest will be paid annually.	55,00,000	..	55,00,000
532	1st October, 1953	Ditto	Bears interest at 4 per cent. per annum. Repayable in seven annual equated instalments of principal and interest commencing from 1952-53. Interest will be paid annually.	3,80,00,000	..	3,80,00,000
533	1st October, 1959	Ditto	Bears interest at 4 per cent. per annum. Repayable in seven annual equated instalments of principal and interest commencing from 1st October, 1953. Simple interest to be paid annually till that date.	..	..	70,00,000
534	Ditto	Ditto	Ditto	..	..	1,63,40,000
		Total—Miscellaneous Development Schemes	..	4,35,00,000	..	6,88,40,000
535	31st March, 1955	Loans to cultivators due to drought	Bears interest at 3 per cent. per annum. Repayable in ten annual equated instalments commencing from the first anniversary date of drawal.	16,04,700	2,48,082	13,56,618
536	15th September, 1955	Ditto	Ditto	72,69,893	9,48,702	63,20,691
		Total—Loans to cultivators	..	88,74,093	11,96,784	76,77,809

537	March, 1955	..	..	Loans for expansion of power facilities to urban and rural areas.	..	..	25,00,000	..	25,00,000
538	March, 1956	..	..	Ditto	..	..	1,38,00,000	..	1,38,00,000
<p style="text-align: center;">Total—Expansion of power, etc. 1,63,00,000</p>									
539	18th March, 1957	..	..	Flood control scheme	..	..	50,00,000	..	50,00,000
540	21st March, 1958	..	..	Ditto	..	..	20,00,000	..	20,00,000
541	1st October, 1958	..	..	Ditto	..	..	50,00,000	..	50,00,000
542	1st October, 1959	..	..	Flood control scheme	..	..	..	..	35,00,000
<p style="text-align: center;">Total—Flood Control Scheme 1,20,00,000</p>									
543	17th September, 1954	..	..	Flood and drought relief	..	..	52,51,680	8,11,389	44,39,741
544	22nd October, 1956	..	..	Ditto	..	..	82,64,739	9,29,423	73,35,316
545	29th May, 1957	..	..	Ditto	..	..	91,27,695	8,98,474	82,29,221
546	19th September, 1957	..	..	Ditto	..	..	73,02,156	7,18,779	65,83,377
547	23rd May, 1958	..	..	Ditto	..	..	70,00,000	5,83,037	64,16,963
<p style="text-align: center;">Total—Flood and drought relief 3,69,46,220</p>									
									3,80,04,618

APPENDIX IV—contd.

Serial No.	Date of drawal.	Purpose of the loan.	Terms and conditions.	Opening Amount repaid balance as on during the year.			Closing balance.
				5	6	7	
				Rs.	Rs.	Rs.	
1	2	3	4				
548	1st September, 1955	.. Low Income Group Housing Scheme	Bears interest at 4½ per cent. per annum. Repayable in sixteen annual equated instalments commencing from the second anniversary date of drawal, simple interest for the interim period being realised along with the first instalments.	36,14,951	2,11,570	34,03,381	
549	21st March, 1957	.. Ditto	Bears interest at 3 per cent. per annum. Repayable in thirty annual equated instalments commencing after two years from the date of drawal.	18,40,484	40,702	17,99,782	
550	21st March, 1958	.. Ditto	Bears interest at 3 per cent. per annum. Repayable in thirty annual equated instalments, the first instalment of repayment being due two years after the date of payment. Simple interest for the first year is recoverable along with the first instalment of repayment of loan.	9,41,000	19,779	9,21,221	
551	Ditto	.. Ditto	.. ..	28,99,000	60,935	28,38,065	
552	1st October, 1958	.. Ditto	Bears interest at 4½ per cent. per annum. Repayable in 30 annual equated instalments commencing after two years from the date of drawal of the loan. Simple interest for the first year recoverable on the first anniversary date of drawal of the loan.	16,23,000	..	16,23,000	
553	1st October, 1959	.. Ditto	.. ..	..	..	50,00,000	
554	Ditto	.. Ditto	.. ..	..	..	15,47,000	
Total—Low Income Group Housing Scheme ..				1,09,18,435	3,32,985	1,71,32,450	
555	27th March, 1956	.. Scheme for sharing small savings collection.	Bears interest at 4 per cent. per annum. Repayable in one instalment at the end of ten years from the date of drawal, interest being paid annually.	72,00,000	..	72,00,000	
556	October, 1956	.. Ditto	.. ..	2,60,25,000	..	2,60,25,000	
557	28th August, 1957	.. Ditto	.. ..	2,00,00,000	..	2,00,00,000	

APPENDIX IV—contd.

Serial No.	Date of drawal.	Purpose of the loan.	Terms and conditions.	Opening balance as on 1st April.	Amount repaid during the year.	Closing balance.
1	2	3	4	5	6	7
				Rs.	Rs.	Rs.
586	13th June, 1957	Assistance to Low paid employees of the State Government.	Bears interest at 3 per cent. per annum. Repayable in seven annual equated instalments of principal and interest commencing from the anniversary date of the drawal of the loan.	20,86,785	3,22,612	17,64,173
587	31st March, 1959	Ditto	Bears interest at 3-7/8 per cent. per annum. Repayable on seven annual equated instalments of principal and interest commencing from the anniversary date of drawal of the loan.	24,00,000	3,05,018	20,94,982
588	24th March, 1960	Ditto	Ditto	..	..	24,00,000
Total—Assistance to Low paid employees of the State Government.				44,86,785	6,27,630	62,59,155
589	2nd March, 1957	Police Housing Scheme	Bears interest at 3 per cent. per annum. Repayable in twenty annual equated instalments commencing from the fifth anniversary date of drawal. Simple interest payable for the first four years.	2,65,188	..	2,65,188
590	20th March, 1957	Ditto	Ditto	4,43,800	..	4,43,800
591	31st October, 1957	Ditto	Bears interest at 3 per cent. per annum. Repayable in 20 annual equated instalments commencing from the 5th anniversary date of drawal. For the first 4 years simple interest will be charged.	9,55,750	..	9,55,750
592	21st March, 1958	Ditto	Ditto	18,05,672	..	18,05,672
593	15th October, 1958	Police Housing Scheme	Bears interest at 4½ percent. per annum. Repayable in twenty annual equated instalments commencing from the 5th anniversary date of drawal of the loan. Simple interest will be charged for the first four years.	24,00,000	..	24,00,000
594	26th March, 1959	Ditto	Bears interest at 4½ per cent. per annum. Repayable in twenty annual equated instalments commencing from the 5th anniversary date of drawal of the loan. Simple interest will be charged for the first four years.	12,00,000	..	12,00,000
595	6th November, 1960	Ditto	Ditto	..	..	35,00,000
Total—Police Housing Scheme				70,70,410	..	1,05,70,410

596	16th March, 1958	..	..	..	..	..	9,00,000	.....	9,00,000
597	1st October, 1958	..	..	..	..	..	15,40,000	.....	15,40,000
598	1st October, 1959	..	..	..	..	..	.....	.....	41,000
Total—Stim Clearance Scheme.. ..									
							24,40,000	.....	24,81,000
599	12th February, 1954	..	..	..	..	..
600	30th March, 1954	..	..	..	..	..
601	31st March, 1955	..	..	..	..	..	2,67,078	7,676	2,59,503
602	March, 1956	..	..	..	..	..
603	22nd December, 1955	..	..	..	..	..
604	March, 1956	..	..	..	..	..	3,81,510	10,104	3,71,406
605	20th February, 1957	..	..	..	..	..
606	4th January, 1956	..	..	..	..	..
607	20th February, 1957	..	..	..	..	..	6,09,496	15,084	5,94,412
608	25th March, 1957	..	..	..	..	..
609	11th October, 1957	..	..	..	..	..	28,461	568	28,868
610	March, 1956	..	..	..	..	..
611	25th March, 1957	..	..	..	..	..	1,23,514	3,012	1,20,502
612	16th December, 1957	..	..	..	..	..	61,841	1,484	60,357

.. Repayable in thirty annual equated instalments of principal and interest at 8 per cent per annum. Interest payable from the date of advance and repayment commencing from a date two years after the payment of the last instalment.

.. Repayable in 30 annual equated instalments of principal and interest at 4½ per cent per annum commencing from two years after the date of drawal of the loan. Only simple interest for the first year payable on first anniversary date of drawal the loan.

Ditto

Total—Stim Clearance Scheme.. ..

.. For subsidised housing scheme for industrial workers.

.. Bears interest at 4½ per cent. per annum. Repayable in 25 annual equated instalments of principal and interest commencing after one year from the date of drawal of the last instalment.

.. Bears interest at 4½ per cent per annum. Repayable in 25 annual equated instalments of principal and interest commencing after one year from the date of drawal of the last instalment.

.. Bears interest at 4½ per cent. per annum. Repayable in 25 annual equated instalments of principal and interest commencing after one year from the date of drawal of the last instalment.

.. Bears interest at 4½ per cent. per annum. Repayable in 25 annual equated instalments of principal and interest commencing after one year from the date of drawal of the last instalment.

.. Bears interest at 4½ per cent. per annum. Repayable in 25 annual equated instalments of principal and interest commencing after one year from the date of drawal of the last instalment.

.. Bears interest at 4½ per cent per annum. Repayable in 25 annual equated instalments of principal and interest commencing after one year from the date of drawal of the last instalment.

APPENDIX IV—continued.

Serial No.	Date of drawal.	Purpose of the loan.	Terms and conditions.	Opening Amount repaid balance as on during the year.		Closing balance.
				Rs.	P.	
1	2	3	4	5	6	7
613	3rd July, 1957	For subsidised housing scheme for industrial workers.				
614	3rd February 1958	Ditto	Bears interest at 4½ per cent. and 4½ per cent. per annum respectively. Repayable in 25 annual equated instalments of principal and interest commencing after one year from the date of drawal of the last instalments.	9,55,430	21,620	9,33,810
615	March, 1958	Ditto				
616	8th March, 1958	Ditto				
617	27th March, 1958	Ditto	Bears interest at Rs. 4½ per cent. per annum. Repayable in 25 annual equated instalments of principal and interest commencing after one year from the date of drawal of the last instalment of the loan.	3,23,950	7,269	3,16,681
618	27th March, 1958	Ditto	Ditto	2,22,132	4,984	2,17,148
619	Ditto	Ditto	Ditto	1,08,453	1,08,453	..
620	26th April 1958	Ditto				
621	1st October, 1958	Ditto	Bears interest at Rs. 4½ per cent. per annum. Repayable in twenty five annual equated instalments commencing from the first anniversary date of drawal of the loan.	44,77,000	1,00,460	43,76,540
622	1st October, 1959	Ditto	Bears interest at 4½ per cent. per annum. Repayable in 25 annual equated instalments commencing from 1st October, 1960.	..	..	23,92,000
Total—Subsidised Industrial Housing Scheme				75,53,865	2,80,608	96,65,257
623	1st October, 1959	Village Housing Project	Bears interest at 4½ per cent. per annum. Repayable in 20 annual equated instalments of principal and interest commencing from the second anniversary date of advance of the loan. Simple interest for the first year will be recoverable along with the first equated instalment.	..	..	17,05,000
Total—Village Housing Project				..	..	17,05,000

INDEX.

	Pages.
Adjusting Account between Central and State Governments	190, 191, 197
Adjusting Account with Railways	190, 191, 197
Administration of Justice—Receipts and Charges ..	41, 55, 78
Advances not bearing interest—Balance of	124, 168-185, 195
Agriculture—Receipts and Charges	41, 58, 86-87
All India Service Provident Fund	149, 150
Appropriation for reduction or avoidance of Debt—charges..	40, 74-75, 152
Animal Husbandry—Receipts and Charges	41, 58, 87
Balances and Reserved	3
Betting Tax—Receipts and Collection charges	51, 67
Capital and other expenditure (outside the Revenue Account) of the Government of West Bengal and the sources from which they have been met.	198-199
Capital Outlay on—	
Land Revenue	6, 18, 45, 101, 113
Agricultural Development	6, 18, 45, 103, 114
Civil Works	6, 18, 45, 109, 117
Commuted value of pensions	6, 18, 45, 112, 119
Electricity Schemes	18, 117
Forest	18, 113
Industrial Development	6, 18, 45, 104, 115
Irrigation	6, 18, 45, 102, 103, 113-114
Multipurpose River Schemes	6, 18, 45, 105-108, 116
Other Works	6, 18, 45, 118
Road and Water Transport Schemes	6, 18, 45, 111, 119
State Schemes of Government Trading	7, 18, 45, 112, 119
Capital Outlay outside the Revenue Account	7, 18
Cash Balances	9, 27, 191
Cash Balance Investment Account	29, 186-187
Civil Deposits—Receipts, Payments and Balances ..	9, 160-164, 196
Civil Works—Receipts and Charges	42, 60, 90-92
Closing Cash Balance	9, 27, 124, 197
Commitments	23
Community Development Projects, etc.—Receipts and Charges.	1444, 63, 99-100
Contingency Fund	8, 124, 148

INDEX—*contd.*

	Pages.
Contributory Provident Fund	149, 150, 200
Co-operation—Receipts and charges	41, 58, 87
Debt—	
Debt Position—General Statement	23-26
Debt Services	5, 26, 39, 54, 70-75
State Provident Funds	8, 149, 195, 200
Debt and other interest-bearing obligations	200
Deposits and Advances	8, 124, 150-189
Deposit Account of Grants from Central Government for the Food Production Drive Schemes.	29, 165, 166, 205
Deposit Account of Grant made by the Indian Central Oilseeds Committee.	29, 165, 166, 205
Deposit Account of Grant from the Indian Central Tobacco Committee.	30, 165, 206
Deposit Account of the Grant made by the Indian Central Jute Committee.	29, 165, 204
Deposit Account of grants made by the Khadi and Village Industries Commission.	30, 165, 167, 205
Deposit Account of the Grant made by the Indian Council of Agricultural Research.	29, 165, 205
Deposit Account of the Grant made by the Central Tea Board for welfare of tea planters and labourers.	29, 165, 166, 206
Deposit Account of Grants made by the Indian Central Sugarcane Committee.	29, 165, 205
Deposit Account of the Grant made by the Council of Scientific and Industrial Research.	30, 165, 166, 206
Deposit Account of Local Development Works Grant Fund	30, 165, 167, 207
Deposit Account of the Grant made by the Indian Central Arecanut Committee.	30, 165, 166, 206
Deposits on account of Grants from the Ministry of Rehabilitation to Educational Institution.	30, 165, 167, 207
Deposit Account of the Grant made by the Indian Coconut Committee.	30, 165, 167, 206
Deposit of Local Funds	9, 155, 196
Depreciation Reserve Fund—Government Press	8, 29, 153, 154, 195, 203
Depreciation Reserve Fund—Government Bus Services	9, 29, 151, 195, 201
Depreciation Reserve Fund—Electricity	29, 151
District Funds	155, 196
Education Funds	156, 157, 196
Education—Receipts and Charges	41, 56, 81-83

INDEX—*contd.*

	Pages.
Electricity Duties—Receipts and Charges	51, 67
Electricity Schemes—Receipts and Charges	42, 60
Entertainment Tax—Receipts and Collection Charges ..	51, 67
Estate Duty—Receipts	4, 38
Expenditure—Distribution between Charged and Voted ..	46-47
Extraordinary Items—Receipts and Charges	5, 44, 62, 98-100
Famine Relief—	
Famine Relief—Charges	43, 94
Famine Insurance Fund—Account of	29, 153, 195, 202
Investment of Balance	202
Financial Result of Irrigation Works	20-21
Floating Debt	7, 23, 47, 200
Forest—Receipts and Charges	4, 5, 38, 50, 66
Fund for the promotion of education amongst educationally backward classes.	8, 29, 153, 154, 195, 203
General Administration—Charges	75-77
General Provident Fund	149-150
General Reserve Fund for Cooch Behar	29, 154, 195, 204
Government Account	124, 125
Grants-in-aid from the Central Government—Receipts ..	44, 62
Guarantees given by the State Government in respect of loans raised by Local Bodies, etc.	26
Indian Civil Service Provident Fund	149, 200
Indian Civil Service Provident Fund (Non-European Members)	150, 200
Industries and Supplies—Receipts and Charges ..	41, 59, 88
Interest—Receipts	40, 54
Interest on Debt and Other Obligations—Charges ..	70-73
Interest on Irrigation Works (Commercial)—Charges ..	67
Inter-State Suspense Account	190, 191, 197
Irrigation—	
Capital Expenditure	6, 18, 45
Direct Receipts	5, 39
Working Expenses and maintenance of	5, 39, 52-53, 68-70
Jails and Convict Settlements—Receipts and Charges ..	41, 55, 79

INDEX—*contd.*

	Pages.
Land Revenue—Receipts and Charges	4, 38, 48, 64
Loans and Advances by the State Government ..	7, 25, 47, 124, 137, 138, 194, 208-209.
Loans from the Central Government	7, 25, 47, 127, 130-134, 194, 200
Medical and Charitable Funds	155, 157, 196
Medical—Receipts and Charges	41, 57, 84-85
Miscellaneous—Receipts and Charges	43, 61, 97
Miscellaneous Departments—Receipts and Charges ..	41, 59, 88-89
Miscellaneous adjustments between Central and State Governments.	44, 62
Taxes on Vehicles—	
Receipts under	5, 38, 51
Charges on Account of	4, 38, 67
Multipurpose River Schemes—Receipts and Charges ..	42, 60, 92
Municipal Funds	156, 196
Opening Cash Balance	9, 27, 125, 197
Other Miscellaneous Funds	155, 158, 196
Other Taxes and Duties—	
Receipts and Charges	5, 38, 51-52, 67
Other loans	7, 25, 47, 127, 134-135, 194, 200
Payment of Commuted value of Pensions	6, 18, 45, 112, 119
Permanent Debt	7, 24, 47, 127, 128, 130, 194, 199
Police—Receipts and Charges	41, 55, 79
Ports and Pilotage—Receipts and Charges	41, 58, 80
Pre-partition Receipts and Payments	44, 63, 100
Progressive Capital Outlay to end of the year	18, 113-119
Privy Purses and Allowances of Indian Rulers—Charges ..	43, 95
Public Debt	7, 31, 37, 47, 124, 126-137, 194, 200.
Public Health—Receipts and Charges	41, 57, 85
Receipts from Road and Water Transport Scheme ..	43, 62
Registration—Receipts and Charges	4, 5, 38, 50, 66
Remittances within India	9, 124, 187-188, 193
Reserve Bank of India—Remittances	187, 188, 193
Reserve Fund for protection of Sugar Industry ..	29, 151, 152, 199
Reserve Fund—Electricity	29, 201
Reserve Fund—Transport	8, 152, 195, 201

INDEX—*conold.*

	Pages.
Revenue and Expenditure—Percentage of Distribution ..	35-36
Revenue Expenditure	5, 125
Revenue Receipts	5, 125
Revenue Deficit/Surplus	5
Revenue Position of Government	17
Sales Tax—Receipts and Charges	4, 5, 38, 67
Scientific Departments—Charges	80
Sinking Funds	24, 25, 152, 195, 201
Stamps—Receipts and Charges	4, 38, 40-50, 65
State Excise and Duties—Receipts and Charges ..	4, 38, 49, 65
Stationery and Printing—Receipts and Charges ..	43, 61, 96
Subvention from Central Road Fund	29, 165-166, 204
Summary of General Financial Position	31-32
Superannuation Allowances and Pensions—Receipts and Charges.	43, 60, 95
Suspense	9, 124, 186-189, 197
Taxes on Income other than Corporation Tax—Receipts and Charges.	4, 38, 48, 64
Taxes on Railway Fares	4, 35, 38, 48
Unfunded Debt	8, 25, 149-150, 195, 200
Union Excise Duties—Receipts	4, 35, 38, 48