

**GOVERNMENT OF WEST BENGAL**

**FINANCE ACCOUNTS**

**1958-59**

**AND**

**THE AUDIT REPORT**

**1959**



**सत्यमेव जयते**

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# ERRATA

## TO THE

### GOVERNMENT OF WEST BENGAL FINANCE ACCOUNTS FOR 1958-59 AND THE AUDIT REPORT, 1959

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<p>Page 2 <del>1st</del> sub-paragraph 3rd line 5th line 6th line</p>	<p>Read "moneys" for "money". Read "embraces" for "embracess". Read "Treasuries" for "Treasuriess".</p>
<p>Page 3—Paragraph 1—Last sub-paragraph— 1st line. Paragraph 2—4th line.</p>	<p>Read "transactions" for "transations". Insert "the" in between "of" and "alphab- bet".</p>
<p>Page 10 XII—Taxes on Vehicles 3rd line. Page 13—Other Account—5th line.</p>	<p>Read "licences" for "licenses". Read "Rehabilitation" for "Rehabilita- tion".</p>
<p>Page 16 63 Extraordinary Charges line 2. 82—Capital Account, etc.—Head- ing.</p>	<p>Read "concessional" for "consessional". Insert "other" before "works".</p>
<p>Page 16 71—Capital Outlay—6th line.</p>	<p>Delete "multiplication" and read "(b)" for "(16)" before "Jato Seed".</p>
<p>Page 18—Footnote—1st line. 2nd line.</p>	<p>Read "transferable" for "transferrable". Read "Bengal" for "Bedgal".</p>
<p>Page 19—68—Construction—3rd line.</p>	<p>Insert "113" after "page".</p>
<p>Page 21—Table heading Column 12.</p>	<p>Read "Capital" for "Capitals".</p>
<p>Page 22—Footnote (b)—1st line.</p>	<p>Read "transferable" for "transferrable".</p>
<p>Page 25—Sub-paragraph (ii)—Heading. Sub-paragraph (ii) last line.</p>	<p>Read "Floating" for "Floting". Read "1.76" for "1.76".</p>
<p>Page 29—Sub-paragraph (iii). Item (2).</p>	<p>Read "sub-paragraph (iv)" for "sub-para- graph (iii)".</p>
<p>Page 33—Paragraph 15—Penultimate sub- paragraph—10th line.</p>	<p>Read "omitted" for "omnitted".</p>
<p>Page 38—Heading of Statement No. 1— line 2.</p>	<p>Read "concl." for "contl".</p>
<p>Page 39—Line 3.</p>	<p>Read "receipt" for "ereceipt".</p>
<p>Page 42—22—Interests, etc.—Col. 4. Col. 3—Deduct (1).</p>	<p>Read "Rs. 6,90,74,876" for "B 90 67 876". Read "transferred" for "transferred".</p>
<p>Page 45 <del>6th</del> Deduct Working Ex- penses—Col. 2. 57 Miscellaneous—Col. 4.</p>	<p>Read "- 3,21,10,042" for "3,21,10,042". Read "16,79,712" for " 16,79,712".</p>
<p>Page 46—</p>	<p>Insert the words "M—Extraordinary Items" above "L1—Extraordinary Receipts" in Col. 1.</p>

- Page 60*—XXIX—Agriculture—Agricultural Receipts.  
Fisheries.
- Page 63*→XLVI—Miscellaneous—Total.
- Page 65*—LII—C—Pro-Partition Receipts.
- Page 66*—Col. 1—4—Taxes on Income, etc.
- Page 67*—Col. 1.
- Page 78*—Col. 1.
- Page 81*—Col. 1.
- Page 88*—Col. 1—Agricultural Experiments and Research.
- Page 93*—Last item of footnote.
- Page 117*—Col. 1.
- Page 118*—Col. 1—Disposal of Sewage, etc.
- Page 119*—Community Development Project—Gross Expenditure—Col. 2.  
Footnote—last line.
- Page 123*—Paragraph 2—1st line.
- Page 135*—6th line from the top.
- Page 135*—Loans from National Co-operative, etc.—1st line.  
4th line.  
Loans from the Indian Central Oilseeds Committee—5th line.
- Page 136*—Heading—Section—P—Loans and Advances, etc.
- Page 137*—Paragraph 16—Heading.  
Paragraph 17(v).
- Page 149*—Heading of paragraph 39.
- Page 150*—Paragraph 43(2)—Net balance.
- Page 153*—Paragraph 52—Deposits of Local Funds.
- Page 155*—Paragraph 67 Item (v)—Civil Deposits.  
Paragraph 67—Item (vi).
- Page 162*—Paragraph 78—Heading of (xxii)—line 1.
- Read* “2,02,62,186” for “2,02,62,16”.
- Read* “2,42,678” for “2,42,67”.
- Read* “4,56,56,047” for “4,58,56,04”.
- Read* “1,595” for “159”.
- Delete* “and Estate Duty”.
- Read* “10 Forest” for “10—Forest”.
- Insert* “B- State Legislature” below “26—General Administration” and also *delete* the catch letter “B” appearing before “State Legislative Assembly”.
- Read* “Jails” for “settlements” appearing below “28—Jails, etc.”.
- Read* “Agricultural” for “Agricultura”.
- Read* “Miscellaneous Department” for “Miscellaneous”.
- Read* “Grand Total” for “Grand total”.
- Read* “Production” for “Produce”.
- Read* “21,72,355” for “21,72,955”.
- Read* “Part B” for “Part 6”.
- Read* “balances” for “balance”.
- Read* “The repayments of the loans are to commence on and from 1960 and onwards in accordance with the terms and conditions attached to the loans” for “The represents are to commence from 1960 and onwards”.
- Read* “and” for “an”.
- Read* “and” for “nd”.
- Read* “schemes” for “sums”.
- Read* “Governments” for “Government”.
- Read* “Local” for “local”.
- Read* “fertilisers” for “furltilsers”.
- Read* “Fund” for “Fuud”.
- Read* “including” for “includng”.
- Read* “2,81,40,059” for “2,81,40,058”.
- Read* “1,72,53,739” for “1,72,53,73”.
- Read* “Small Causes” for “Small Cause”.
- Read* “Calcutta” for “Calcutt”.

Page 165—Paragraph 88—Heading.

Page 169—Paragraph 108—last item.

Page 172—Paragraph 109, item (4)—Heading.

Paragraph 109—Item (5)—Heading.

Page 177—Paragraph 109—Item 50—line (2).

Page 179—Item 61—last line.

Page 186—Heading of paragraph 126.

Page 187—Paragraph 129—line 5.

Page 195—Col. 1.

Page 210—Sl. No. 26—Col. 2.

Page 214—Sl. No. 70—Col. 2.

Page 223—Sl. No. 49—last line.

Page 224—Appendix IV—Sl. No. 3—Col. 7.

Page 226—Appendix IV—Sl. No. 33—Col. 3—1st line.

Page 227—Sl. No. 69—Col. 7.

Page 244—Sl. No. 311—Col. 4—last line.

Page 245—Sl. No. 323—Col. 7.

Page 246—Sl. No. 325—Col. 7.

Page 251—Sl. No. 379—Col. 7.

Page 254—Sl. No. 429—Col. 7.

Page 255—Sl. No. 453—Col. 3.

Page 256—Sl. No. 465—Col. 4.

Read "Government" for "Government".

Read "Capitul" for "Capita".

Read "1943" for "1948".

Read "riot" for "roit".

Delete "a" after "for".

Read "re-adjustment" for "readjustment".

Read "Bank of India" for "Bank of India".

Insert "as" after "as well".

Insert "Debt" under "PRINCIPAL SOURCES OF FUNDS".

Read "vocational" for "vocation".

Insert "(a)" at the end.

Read "57(a)" for "64(a)" and insert "on the Appropriation Accounts]" at the end.

Read "1,05,862" for "1,05,82".

Insert "Paying" after "Loans for".

Read "71,40,000" for "71,40,00".

Read "drawal" for "arrival".

Read "7,00,000" for "7,00,00".

Read "95,150" for "59,150".

Read "1,14,460" for "1,14,480".

Read "10,83,624" for "11,83,624".

Read "cutlery" for "cultery".

Read "3½ p.c." for "3 p.c.".



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# Finance Accounts of the Government of West Bengal for the year 1958-59 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 1958-59 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 1958-59 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 1958-59.

A. K. CHANDA,

Comptroller and Auditor General of India.

NEW DELHI;

*The*

## 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 a set-off to capital expenditure. The third division comprises loans raised by Government—loans of a purely temporary nature classed as “Floating Debt” (such as Treasury Bills and Ways and Means Advances), as well as other loans classed as “Permanent Debt” and “Loans and Advances made by Government” together with repayments of the former and recoveries of the latter. 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 sub-divided into Major Heads of Account. 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 the 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 1958-59.

4. A summary of the detailed transactions during the year under report as compared with the budget for the year 1958-59 is given in the sub-joined statement.

Receipts.	Budget Estimates, 1958-59.	2	3	4	5	6	Actuals, 1958-59.			Variations between Cols. 6 and 7 More(+) Less(-).
							Budget Estimates, 1958-59.	Out of Consoli- dated Fund.	Out of Contin- uency Fund.	
1							7	8	9	10
PART I.—CONSOLIDATED FUND.										
(1) REVENUE										
Principal Heads of Revenue—										
Union Excise Duties	5,49,34	5,88,64	+39,30			5,78	5,78	..	5,78	..
Taxes on Income other than Corporation Tax and Estate Duty.	8,48,92	8,53,17	+4,25			4,30,45	4,04,55	..	4,04,55	-25,90
Estate Duty	27,00	36,05	+9,05			8,70	9,94	..	9,94	+1,24
Taxes on Railway Fares	62,15	68,73	+6,58			90,32	93,88	..	93,88	+3,56
Land Revenue	6,02,58	5,74,05	-28,53			22,03	23,68	..	23,68	+1,65
State Excise Duties	5,24,94	5,45,93	+20,99			4,50	4,50	..	4,50	..
Stamps	2,89,79	3,42,20	+52,41					..		..

Forest ..	1,32,29	1,47,72	+ 15,43	Sales Tax ..	24,31	22,57	..	22,57	- 1,74
Registration ..	59,32	62,53	+ 3,21	Other Taxes and Duties ..	10,65	10,08	..	10,08	- 57
Taxes on Vehicles ..	1,47,95	1,53,16	+ 5,21						
Sales Tax ..	9,30,00	16,65,06	+ 7,35,06						
Other Taxes and Duties ..	7,64,25	8,15,89	+ 51,64						
<b>Total—Principal Heads ..</b>	<b>49,38,53</b>	<b>58,53,13</b>	<b>+ 9,14,60</b>	<b>Total—Direct Demands</b>	<b>6,38,85</b>	<b>6,18,11</b>	<b>..</b>	<b>6,18,11</b>	<b>- 20,74</b>
Irrigation—Net Receipts ..	- 80	- 5,20	- 4,40	Irrigation ..	1,30,07	1,09,23	..	1,09,23	- 20,84
Debt Services ..	62,65	73,91	+ 11,26	Debt Services ..	4,77,80	4,52,02	..	4,52,02	- 25,78
Civil Administration ..	8,64,29	9,26,52	+ 62,23	Civil Administration ..	41,78,15	41,41,54	..	41,41,54	- 36,61
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.	1,25,63	1,03,45	- 22,18	Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.	4,71,38	4,70,75	..	4,70,75	- 63
Miscellaneous ..	2,72,56	4,78,91	+ 2,06,35	Miscellaneous ..	8,16,23	17,54,04	..	17,54,04	+ 9,37,81
Contributions and Miscellaneous Adjustments between Central and State Governments.	5,10,74	4,97,43	- 13,31	Extraordinary Items ..	5,56,68	3,89,74	..	3,89,74	- 1,66,94
Extraordinary Items ..	1,12,99	1,10,55	- 2,44						
<b>Total—Revenue ..</b>	<b>68,86,59</b>	<b>80,38,70</b>	<b>+ 11,52,11</b>	<b>Total—Expenditure on Revenue Account.</b>	<b>72,69,16</b>	<b>79,35,43</b>	<b>..</b>	<b>79,35,43</b>	<b>+ 6,66,27</b>
Revenue Deficit ..	3,82,57	..	..						
Surplus ..	..	1,03,27	+ 4,85,84						



State Securities of Government Trading.      -5,46,72      -1,46,82      ..      -1,46,82      +3,99,90

Total—Capital Expenditure      21,80,09      23,92,46      ..      23,92,46      +2,12,37

(3) Debt.

Public Debt.

Permanent Debt ..	5,00,00	5,07,94	+7,94	Permanent Debt ..	..	..	..
Floating Debt ..	4,00,00	3,07,00	-93,00	Floating Debt ..	..	4,00,00	3,07,00
Loans from the Government.	25,19,61	32,67,46	+7,47,85	Loans from the Government.	Central	3,76,38	5,08,14
Other Loans ..	75,20	1,25,82	+50,62	Other Loans ..	..	..	55
Total ..	34,94,81	42,08,22	+7,13,41	Total ..	..	7,76,38	8,15,69

Loans and Advances by State Governments—

Recoveries of Loans and Advances.      2,01,48      1,58,53      -42,95      Loans and Advances ..      6,03,28      6,55,08      ..      6,55,08      +51,80

Total ..      2,01,48      1,58,53      -42,95      Total ..      6,03,28      6,55,08      ..      6,55,08      +51,80

Total—Consolidated Fund      105,82,88      124,05,45      +18,22,57      Total—Consolidated Fund      108,28,91      117,98,66      ..      117,98,66      +9,69,75

## SUMMARY OF THE TRANSACTIONS FOR 1958-59—concl'd.

Receipts.	Budget Estimates, 1958-59.	Actuals, 1958-59.	More(+) Less(-).	4	5	Disbursements.	Budget Estimates, 1958-59.	Actuals, 1958-59.	Variations between cols. 6 and 7 More(+) Less(-).	
1	2	3	4	5	6	7	8	9	10	
PART II.—CONTINGENCY FUND.										
Contingency Fund	..	..	+23	+23	Contingency Fund as per column 8 under Part I—Consolidated Fund.	..	..	..	..	
Total	..	..	+23	+23	Total	..	..	..	..	
PART III.—PUBLIC ACCOUNT.										
Debt (other than those mentioned in Part I) and Deposits.										
<i>Unfunded Debt.</i>										
Unfunded debt—State Provident Funds	1,71,94	1,80,13	+8,19	State Provident Funds	..	85,20	95,44	+10,24		
Total	1,71,94	1,80,13	+8,19	Total	..	85,20	95,44	+10,24		
Deposits and Advances—										
Appropriation for Avoidance of Debt.	3,40,58	1,65,48	-1,75,10	Sinking Fund Investment Account	..	3,33,80	..	-3,33,80		
West Bengal Famine Insurance Fund	20,30	20,30	..	West Bengal Famine Insurance Fund	19,88	23,85	+3,97			
Fund for promotion amongst Educationally Backward Classes.	10,91	10,91	..	Fund for promotion of Education amongst Educationally Backward Classes.	10,91	11,95	+1,04			
Depreciation Reserve Fund of Govern-ment Presses.	8	1,41	+1,33	Depreciation Reserve Fund of Govern-ment Presses.	8	10	+2			



FINANCE ACCOUNTS. GOVERNMENT OF WEST BENGAL.

Deposits of Depreciation Reserves of Government Commercial concerns.	41,26	46,59	+ 5,33	Depreciation Reserves of Government Commercial concerns.	33,00	19,75	- 13,25
Reserve Funds—Transport	..	20	46	+ 26	Reserve Funds—Transport	..	..
Other Reserve Funds	..	2,00	2,63	+ 63	Other Reserve Funds	..	98
Deposits of Local Funds	..	11,40,00	11,79,00	+ 39,00	Deposits of Local Funds	..	11,40,00
Civil Deposits	..	18,33,68	23,01,56	+ 4,67,88	Civil Deposits	..	18,33,68
Other Accounts	..	45,03	83,16	+ 38,13	Other Accounts	..	45,76
Advances not bearing interest	..	2,79,49	3,02,97	+ 23,48	Advances not bearing interest	..	3,12,06
Suspense	..	34,90,00	77,57,10	+ 42,67,10	Suspense	..	34,90,00
<b>Total</b>	..	<b>72,03,53</b>	<b>118,71,57</b>	<b>+ 46,68,04</b>	<b>Total</b>	..	<b>72,20,14</b>
Remittances	..	..	54,14,73	+ 54,14,73	Remittances	..	..
<b>Total—Public Account</b>	..	<b>73,75,47</b>	<b>174,66,43</b>	<b>+ 100,90,96</b>	<b>Total—Public Account</b>	..	<b>73,05,34</b>
<b>Total—Receipts</b>	..	<b>179,58,35</b>	<b>298,72,11</b>	<b>+ 119,13,76</b>	<b>Total—Disbursements</b>	..	<b>181,34,25</b>
Opening Cash Balance	..	- 27,57	2,96,63	+ 3,24,20	Closing Cash Balance	..	- 2,03,47
<b>Grand Total</b>	..	<b>179,30,78</b>	<b>301,68,74</b>	<b>+ 122,37,96</b>	<b>Grand Total</b>	..	<b>179,30,78</b>

Decrease of Cash Balance during the year 2,08,80  
(See also paragraph 14 on pages 27-31 dealing with Balances.)

179,30,78 301,68,74 + 122,37,96 301,68,74 + 122,37,96

## IMPORTANT VARIATIONS FROM THE BUDGET ESTIMATES.

5. 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.
<i>Principal Heads of Revenue.</i>	
II.—Union Excise Duties (+39,30) ..	Larger share of net proceeds of Union Excise Duties and additional duties in lieu of State Sales Tax on certain commodities.
V.—Estate Duty (+9,05) ..	The net proceeds of Estate Duty assigned to the State were more than anticipated.
V.—B—Taxes on Railway Fares (+6,58).	Share of net proceeds of Taxes on Railway Fares assigned to the State was more than anticipated.
VII.—Land Revenue (—28,53)	Decline mainly under (i) Receipts from management of Government Estates (—2 00,46), partly set off by larger receipts under (ii) Ordinary Revenues (+1,24,54), (iii) Recoveries of overpayments (+ 9,01) and (iv) Miscellaneous (+ 37,47),
VIII.—State Excise Duties (+20,99) ..	Larger receipts mainly under (i) Country Spirits (+15,35) and (ii) Malt Liquor (+10,87), partly offset by decline under (iii) Opium (—2,35) and (iv) Hemp and Other Drugs (—3,06)
IX.—Stamps (+52,41) ..	Increase mainly under Judicial-Court fees (+19,36) and Non judicial Stamps (+50,36), partly counter-balanced by smaller realisation from stamp Duties on bills of exchange, cheques, etc., (—11,06) and by larger Refunds (—7,69)
X.—Forest (+15,43) ..	Mainly due to larger sale of timber
XII.—Taxes on Vehicles (+5,21) ..	Increased receipts under the State Motor Vehicles Taxation Act due to rise in the number of registration cases and driving licenses
XIII.—Sales Tax (+7,35,06)	Larger unanticipated receipts from inter State Sales Tax levied under the Central Sales Tax Act, 1956 (+4,37,23) and also from State Sales Tax and Bengal Motor Spirit Sales Taxation Act (+2,98,01).
XIII.—Other Taxes and Duties (+51,64).	Larger yields mainly from (i) Electricity Duties (+57,84) due to increased consumption of power for industrial purposes, (ii) Entertainment Tax (+6,50) and (iii) Betting Tax (+3,77), partly set off by short fall under the West Bengal Taxes on Entry of Goods in Local Areas Act, 1955 (—16,33).
<i>Debt Services</i>	
XX.—Interest (+11,26)	.. Mainly due to (i) the proceeds of short term investment of cash balance in Central Treasury Bills (+14,54), (ii) larger collection on account of interest on arrears of revenue (+6,66) and (iii) increased miscellaneous receipts (+2,03), partly off set by short-fall under interest on loans and advances issued (—11,99).

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

## Head of Account.

## Main reasons.

*Civil Administration (+62,23).*

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

XXI.—Administration of Justice (+12,60).	Larger realisation mainly from fines imposed by the Magistrates.
XXIII.—Police (+11,68)	.. Mainly due to (i) increased malkhana receipts (+2,49), (ii) recovery of the cost of police staff deputed to Manipur (+6,36) and (iii) additional miscellaneous receipts including arrear recoveries (+2,18).
XXVI.—Education (–23,52)	.. Mainly due to smaller subvention from the Government of India for Development Schemes (–35,88) partly off set by more collection of fees from Government Arts Colleges (+4,12) and larger recoveries of overpayments (+8,75).
XXVII.—Medical (+17,38)	.. Mainly (i) larger assistance from the Central Government for Development Schemes (+4,09), (ii) larger contributions received from private persons during the year (+6,00), (iii) increased receipts on account of college fees and hospital dues owing to taking over of the R. G. Kar Medical College and Hospital (+4,53) and (iv) increased realisations under Miscellaneous (+4,13) partly counter balanced by a decline under provincialised hospitals (–2,01).
XXVIII.—Public Health (+21,24)	.. Mainly due to larger central assistance for Development Schemes.
XXIX.—Agriculture (–34,53)	.. Due mainly to (i) smaller agricultural receipts (–14,43), (ii) smaller subvention from the Central Government for Development Schemes (–16,69) and (iii) less sale proceeds of fish, etc. (–1,35).
XXX.—Animal Husbandry (+11,80)	Larger central assistance for Development Schemes.
XXXI.—Co-operation (+59,98)	.. Subsidy from the Government of India for making grants to the West Bengal Provincial Co-operative Bank and the Co-operative Central Banks.
XXXII.—Industries and Supplies (–16,49).	Mainly due to (i) smaller subvention from the Government of India for Development Schemes (–11,83), (ii) smaller receipts from Cottage Industries (–3,18) and (iii) less sale of cinchona products (–1,02).

*Civil Works, Multipurpose River Schemes, and Miscellaneous Public Improvements (–22,18).*

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

XXXIX—Civil Works (+10,84)	.. Mainly larger receipt from the Central Road Fund for works in the current year (+9,50) and increased receipt under "Miscellaneous" (+2,91), partly set off by short-falls under other heads (–1,57).
XLA.—Receipts from Multipurpose River Schemes (–33,07).	Smaller collection of water rates in the Mayurakshi Project Area owing to non-completion of preliminary steps for realisation of water rates within the year

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

## Head of Account.

## Main Reasons.

*Miscellaneous. (+ 2,06,35)*

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

**XLVI—Miscellaneous (+1,98,31)** .. Due mainly to (i) larger grant from the Government of India for (a) relief operations in flood and drought-affected areas (+54,00), (b) raising the emoluments of the low-paid Government employees (+33,76) and (c) relief and rehabilitation of displaced persons (+84,66), (ii) recoveries of overpayments to Calcutta Corporation from 1942-43 to 1953-54 (+17,57) and (iii) recovery from the Government of India on account of election work (+13,79), partly set off by short-falls under other heads.

**XLVII—Receipts from Road and Water Transport Schemes (+6,54).** Larger receipts owing to larger number of vehicles being put on the road (+21,61), partly set off by larger working expenses due to rise in the price of diesel oil and adjustment of arrear depreciation charges (-15,07).

*Contributions and Miscellaneous Adjustments between Central and State Governments.*

**XLIX—Grants-in-aid, from Union Government (-13,25).** Refund of unspent balance of grants in previous years.

## (3) DEBT.

**Permanent Debt (+7,94)** .. Larger loans raised from the open market for financing capital expenditure on Development Schemes.

**Floating Debt (-93,00)** .. Smaller drawal of cash credit advance from the State Bank of India for financing procurement operations (-1,80,00) partly counterbalanced by drawal of Ways and Means Advance from the Reserve Bank of India (+87,00).

**Loans from the Central Government (+7,47,85).** Larger loans from the Central Government mainly on account of (i) Ways and Means Advance for Development Schemes (+1,29,95), (ii) Grow More Food Schemes (+80,81), (iii) Development of Small Scale Industries (+62,55), (iv) Takavi loans to agriculturists (+1,50,00), (v) Development Schemes (+2,97,00), (vi) Share of small savings collections (+2,39,00), (vii) Slum clearance scheme (+15,40), (viii) Subsidised Industrial Housing Scheme (+44,77) and (ix) Rehabilitation of Co-operative Movement (+28,73), partly counterbalanced by smaller loans on account of (a) State share of expenditure on Damodar Valley Project (-82,29), (b) rehabilitation of displaced persons (-1,90,37) and (c) Community Development Projects and National Extension Service (-24,36).

**Other Loans (+50,82)** Mainly due to receipt of loans from the Life Insurance Corporation of India (+99,00), partly set off by smaller loans from the Reserve Bank of India for investment in the share capital of Co-operative Organisations and Land Mortgage Banks (-53,91).

**Loans and Advances by State Governments (-42,95).** Mainly due to smaller recovery of (i) miscellaneous loans and advances (-59,02) and (ii) loans and advances under Community Development Projects (-1,55), partly set off by larger recovery of advances to cultivators (+20,03).

*Receipts—concl'd.*

## PART—II. CONTINGENCY FUND.

Head of Account.	Main reasons.
Contingency Fund (+23)	.. Recoupment of advances from the Fund drawn in the previous year.

## PART—III. PUBLIC ACCOUNT.

*Debt (other than those included in Part I), Deposit and Remittance Heads.*

State Provident Funds (+8,19)	Larger subscriptions mainly, under All-India Services Provident Fund (+4,61) and Contributory Provident Fund (+2,78).
Appropriation for Reduction or Avoidance of Debt (-1,75,10)	Smaller receipts under Sinking Funds (-1,37,50) and Depreciation Fund (-37,60).
Deposits of Local Funds (+39,00)	Larger receipts under "Education Funds" (+99,09), and Municipal Funds (+3,68), partly counter-balanced by decline under "District Funds" (-49,59) and other Miscellaneous Funds (-14,18).
Civil Deposits (+4,67,88)	Larger incomings mainly under (i) Revenue Deposits (+25,22), (ii) Civil Courts' Deposits (+31,73), (iii) Personal Deposits (+4,91,74) and (iv) Deposits for Sanitary Works done for local bodies (+12,96), partly set off by decline mainly under (v) Deposits for works done for public bodies or individuals (-82,64), (vi) Deposits of Jute Cess Fund (-3,76) and Deposits of the Chairman, Calcutta Improvement Trust (-2,69).
Other Accounts (+38,13)	Increase mainly under (i) Subventions from Central Road Fund (+24,35), (ii) Deposit Account of the grant made by the Khadi and Village Industries Commission (+9,75) and (iii) Deposit Account of grant from Ministry of Rehabilitation to Educational Institution (+3,79).
Advances not bearing Interest (+23,48).	Increase mainly under "Objection book Advances" (+51,96) and "Forest Advances" (+4,59), partly offset by short-fall under "Special Advances" (-29,82) and "Public Works Advances" (-3,04)
Suspense Accounts (+42,67,10)	Larger credits mainly under (i) Other Suspense Accounts (+25,85,55) and (ii) Pre audit Cheques (+20,84,48), partly set off by smaller credit under "Deposit Account with the State Bank of India for procurement operations" (-4,00,00).
Remittances (+54,14,73)	The transactions were not provided for.

*Expenditure.*

## PART I—CONSOLIDATED FUND.

## (1) REVENUE.

## Direct Demands on the Revenue

Head of Account.	Main reasons.
7—Land Revenue (—25,90)	.. Smaller compensation under the Estates Acquisition Scheme due to slow progress of assessment work (—43,07) partly counterbalanced by (i) non-recovery of charges from Damodar Valley Corporation on account of cost of establishment employed for the acquisition of land owing to non-finalisation of the details for such recovery (+6,42) and (ii) larger expenditure on Major Settlement operations (+9,71).
<i>Irrigation.</i>	
18.—Other Revenue Expenditure financed from Ordinary Revenues (—19,11).	Due mainly to (1) smaller expenditure on Development Schemes (a) Spill over from the First Five-Year Plan (—1,67) and (b) Second Five-Year Plan (—10,46) and (ii) Pro-rata adjustment of establishment charges under other heads (—7,94), partly set off by excess under 'Suspense'.
<i>Debt Services.</i>	
22.—Interest on Debt and other Obligations (—25,78).	Due to smaller interest on (a) loans from the Government of India on account of (i) Development Projects (—6,00), (ii) Intensive Food Production Schemes (—3,77) and (iii) Flood Drought Relief Schemes (—6,26), and (iv) Scheme for sharing small saving collection (—3,97) and (b) Cash Credit Advances from the State Bank of India for procurement operations (—7,30), partly counterbalanced by excesses under other heads (+1,52).
<i>Civil Administration (—36,61).</i>	
This is the net result of variations under various heads, the more important of which are given below :—	
25.—General Administration (+12,57)	Cumulative effect of small excess expenditure under the different minor heads.
28.—Jails (+15,00)	.. Due mainly to rise in cost of dietary and hospital charges and payment of outstanding bills.
37.—Education (+54,48)	.. Mainly due to (i) grant of dearness allowance to more staff than anticipated (+8,78), (ii) larger grant to non-Government Schools and to local bodies for primary education (+10,20) and (iii) increased expenditure on Development Schemes (+38,56), partly set off by small savings under other heads.
38.—Medical (+32,95)	.. Mainly due to (i) smaller issues of stores against heavier purchases (+58,24), and (ii) taking over of the R. G. Kar Medical College after the budget stage (+6,28), partly counterbalanced by (iii) smaller expenditure on Development Schemes (a) First Five-Year Plan (—11,00), (b) Second Five-Year Plan (—11,01) and (c) Schemes outside the plan (—1,29), (iv) smaller grants for medical purposes (—1,72), and (v) smaller expenditure on Medical Colleges and Schools and Provincialised Hospitals (—4,12).

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

Head of Account.	Main reasons.
<i>Civil Administration—concl'd.</i>	
39—Public Health (−1,17,20)	Smaller expenditure mainly under (i) Public Health Establishments (−4,69), (ii) Grants-in-aid for National Urban Water Supply Scheme (−30,22), (iii) Development Schemes (a) First Five-Year Plan (−3,14), (b) Second Five-Year Plan (−20,85), (c) Schemes outside the Plan (−7,14), (iv) larger purchases made but not paid for (−33,66) (v) larger issues from Stock (−19,60), partly set off by larger Miscellaneous Public Works Advances (+3,15).
40—Agriculture (−50,49)	Smaller expenditure mainly under (i) Superintendence due to non-entertainment of staff (−6,92) and (ii) Development Schemes (a) Intensive Food Production Schemes (−2,88), and (b) Second Five-Year Plan Schemes (−42,08), partly set off by small excesses on other accounts (+1,39).
42—Co-operation (+56,90)	Mainly due to the grant given to the West Bengal Provincial Co-operative Bank and the Central Co-operative Banks out of the subsidy given by the Government of India.
43—Industries and Supplies (−27,70)	Smaller expenditure under Cottage Industries due mainly to less procurement of chanks from other States (−17,61) and slow progress of Development Schemes (−20,82), partly set off by larger expenditure under Ipecac Cultivation Scheme and Vocational Training Centres (+6,16) and payment of additional dearness allowance to labourers, commission for selling quines and rise in incidental charges (+4,35).
47—Miscellaneous Departments (−17,58).	Smaller expenditure mainly under Development Schemes (−11,61) and under "Suspense" due to larger issue of stocks than budgeted for (−18,30), partly set off by larger expenditure on Control of Vagrancy (+11,84) and by cumulative excesses under other heads.
	<i>Miscellaneous (+9,37,81).</i>
This is the net result of variations under various heads the more important of which are given below :—	
54—Famine (+5,07,48)	Due mainly to large scale relief operations in different parts of the State necessitated by natural calamities.
55—Superannuation Allowances and Pensions (+13,88).	Increase under "Superannuation and retired allowances" (+11,27) and "Pensions for distinguished and meritorious services" (+2,39).
56—Stationery and Printing (+8,02)	Mainly due to larger purchase of stationery stores at increased price.
57—Miscellaneous (+4,05,70)	Due mainly to (i) larger grants to (a) Calcutta Corporation and other local bodies for dearness concession to their employees (+41,15), (b) local bodies in lieu of share of cess payable under the Estates Acquisition Act (+11,74) and also for raising the emoluments of their low-paid employees (+7,13), (ii) smaller recovery from the Government of India on account of relief and rehabilitation of displaced persons (+3,48,44), partly offset by smaller expenditure on Social Welfare Schemes (−13,28) and under Development Schemes—Second Five-Year Plan (−30,26).

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

Head of Account.	Main reasons.
	<i>Extraordinary Items.</i>
63—Extraordinary Charges (-1,40,79).	Mainly due to non-adjustment of arrear losses in respect of supply of food-stuff at concessional rates to Police Force and other Government Servants owing to non-compilation of the profit and loss accounts.
63B—Community Development Projects, National Extension Service and Local Development Works (-12,06)	Smaller expenditure on works under (i) Community Development Projects and National Extension Service (-10,31) and (ii) Local Development Works (-1,75).
64C—Pre-Partition Payments (-14,09).	Non-payment of pre-partition dues of contractors owing to non-submission of particulars in support of the claims preferred.
	(2) CAPITAL.
68—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial (-14,49).	Smaller expenditure during the year mainly under (i) Bagjola-Ghuni-Jantragachi Scheme (-4,41) and (ii) Karatowa-Talma Irrigation Scheme. (-9,86).
71—Capital Outlay on Schemes of Agricultural Improvement and Research (-26,02).	Mainly due to (i) change in classification of the expenditure on Greater Calcutta Milk Supply Scheme to the head 82—Capital Account of other Works outside the Revenue Account (-21,74) and (ii) smaller expenditure on the establishment of (a) Seed Multiplication Farms (-2,51) and (16) Jute Seed Multiplication Farm (-2,57) partly set off by cumulative excesses under other schemes (+80).
72—Capital Outlay on Industrial Development (-56,69).	Mainly due to smaller investment in the share capital of Co-operative Organisations owing to smaller number of such organisations being set up.
80A—Capital Outlay on Multipurpose River Schemes (+36,90).	Due mainly to (i) larger payment of compensation on account of acquisition of lands for the Mayurakshi Reservoir Project (+78,16) and (ii) accelerated progress of the Kangsabati Reservoir Project (+41,03), partly offset by smaller advance to the Damodar Valley Project (-82,29).
81—Capital Account of Civil Works outside the Revenue Account (-75,79).	Smaller outlay on buildings and roads.
82—Capital Account of Works outside the Revenue Account (-52,71).	Due mainly to (i) smaller expenditure on colonisation of displaced persons (-42,53) and (ii) smaller expenditure on construction of college buildings and on production centres (-34,18) and (iii) smaller outlay on development and administration of Industries at Durgapur (-13,95), partly set off by change in classification of the expenditure under Greater Calcutta Milk Supply Scheme from the head 71—Capital Outlay on Scheme of Agricultural Improvement and Research for which no budget provision has been made (+36,66) and cumulative excesses on other accounts (+1,29).
85A—Capital Outlay on State Schemes of Government Trading (+3,99,90).	Due mainly to (i) smaller sale proceeds of food-grains (+2,67,22) and (ii) non-adjustment of arrear losses on supply of food-stuff at concessional rates owing to non-compilation of profit and loss accounts (+1,40,54), partly set off by small savings on other accounts (-7,87).



*Expenditure—concl'd.*PART I.—CONSOLIDATED FUND—*concl'd.*

## (3) DEBT.

Head of Account.	Main reasons.
Floating Debt (−93,00)	Smaller repayment, of Cash Credit Advances drawn from the State Bank of India for procurement operations (−1,80,00), partly offset by repayment of Ways and Means Advance to the Reserve Bank of India not provided for in the Budget (+87,00).
Loans from the Central Government (+1,31,76).	Due mainly to larger re-payment of loans from the Central Government on account of (i) Ways and Means Advance for Development Schemes (+1,28,89), (ii) Greater Calcutta Milk Supply Schemes (+31,95) and (iii) Road Development Schemes (+47,18), partly counterbalanced by smaller re-payments on account of (a) Grow More Food Schemes (−27,53) and (b) Development Projects (−48,87).
Loans and Advances by State Governments (+51,80).	Due mainly to (i) larger advances to cultivators (+1,79,90) and (ii) larger miscellaneous loans and advances (+35,53), partly set off by smaller loans to displaced persons (−1,56,37).

## PART III—PUBLIC ACCOUNT.

Debt (other than those included in Part I), Deposit and Remittance Heads.

Unfunded Debt—State Provident Funds (+10,24).	Larger draws from the funds.
Sinking Fund Investment Account (−3,33,80).	Non-investment during the year.
Depreciation Reserves of Government Commercial concerns (−13,25).	Smaller drawal from the fund for meeting renewals and replacements of State Buses.
Deposits of Local Funds (+43,91)	Larger withdrawals under (i) "Education Funds" (+74,88), (ii) other Miscellaneous Funds (+22,92), partly offset by short drawals under "District Funds" (−57,00).
Civil Deposits (+4,09,37)	Increased drawals mainly under "Personal Deposits".
Other Accounts (+11,00)	Larger subventions received from the Central Road Fund.
Advances not bearing Interest (+27,11).	(i) Larger advances to Government Servants on transfer (+41,08) and (ii) larger Forest Advances (+4,58), partly set off by decline under "Special Advances" (−18,44).
Suspense Accounts (+56,50,40)	Larger transactions under Pre-audit Cheques (+20,47,53) and other Suspense Accounts (+36,02,87).
Remittances (−51,66,87)	The transactions were not provided for.

## REVENUE POSITION OF GOVERNMENT—GENERAL REMARKS.

6. The total revenue receipts and expenditure during the year under report were 80,38,70 and 79,35,43 as against the budget estimates of 68,86,59 and 72,69,16 respectively. The result was that the year closed with a revenue surplus of 1,03,27 against the estimated deficit of 3,82,57. This improvement of 4,85,84 in the revenue position was again the net effect of increases of 11,52,11 in revenue receipts and of 6,66,27 in revenue expenditure over the budget estimates.

On the receipt side the increase was contributed mainly by the heads "Union Excise Duties" (+39,30), 'Stamps' (+52,41), 'Sales Tax' (+7,35,06), 'Other Taxes and Duties' (+51,64), 'Civil Administration' (+62,23) and 'Miscellaneous' (+2,06,35). The increase in expenditure occurred mainly under the head 'Miscellaneous' (+9,37,81) which was partly counterbalanced by short-falls under 'Land Revenue' (-25,90), 'Irrigation' (-20,84), 'Debt Services' (-25,78), 'Civil Administration' (-36,61) and 'Extra-ordinary Items' (-1,66,94). These variations have been explained in paragraph 5 *ante*.

The revenue receipts and expenditure increased from 68,28,16 and 70,18,10 in 1957-58 to 80,38,70 and 79,35,43 respectively in the year under report.

The principal revenue earners were Sales Tax (20.71 per cent.), Civil Administration (11.52 per cent.), Taxes on Income other than Corporation Tax (10.61 per cent.), Other Taxes and Duties (10.15 per cent.), Union Excise Duties (7.32 per cent.) and Land Revenue (7.14 per cent.), while Civil Administration and Miscellaneous consumed 51.52 and 21.82 per cent. respectively of the total revenue during the year.

### CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

#### PROGRESSIVE CAPITAL OUTLAY TO END OF THE YEAR.

7. The following table shows a progressive account of the capital expenditure of the Government of West Bengal up to the end of 1958-59 :—

Nature of Expenditure.	Expenditure up to 1957-58.	Expenditure during 1958-59.	Total.
1	2	3	4
5.—Payment of compensation to Landholders, etc. on the abolition of the Zamindari System.	1,33,07	1,45,12	2,78,19
65-A.—Capital Outlay on Forests .. . . .	13	..	13
68.—Construction of Irrigation, etc., Works (Commercial).	4,17,84	25,68	4,43,52
68-A.—Construction of Irrigation, etc., Works (Non-commercial).	33,13	53,71	86,84
71.—Capital Outlay on Schemes of Agricultural Improvement and Research.	81,09	16,70	97,79
72.—Capital Outlay on Industrial Development	1,04,09	61,23	1,65,32
80-A.—Capital Outlay on Multipurpose River Schemes	83,06,02	9,45,06	92,51,08
81.—Capital Account of Civil Works outside the Revenue Account.	28,97,80	5,31,56	34,29,36
81-A.—Capital Outlay on Electricity Schemes	1,28,14	.	1,28,14
82.—Capital Account of other Works outside the Revenue Account.	20,34,75	7,03,18	27,37,93
82-B.—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account.	4,40,41	52,07	4,92,48
83.—Payments of Commuted Value of Pensions ..	16,14	4,97	21,11
85-A.—Capital Outlay on State Schemes of Government Trading.	-1,12,06	-1,46,82	-2,58,88
Total	144,80,55	23,92,46	168,73,01*

\*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.

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.

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

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.

From 1956-57 a new procedure has been adopted by the State Government in defining capital expenditure. Under the new procedure expenditure on temporary or katcha construction works normally having a life of fifteen years and the grants to local bodies with the object of creating assets not belonging to the authority incurring the expenditure but adding to the capital wealth of the country, are to be debited to Capital provided that the works are so vital that they cannot be avoided, postponed or distributed over a series of years and that the amount involved is too large to be met from current revenues and that adequate arrangements are made to write back such capital expenditure to revenue over a number of years.

Neither any monetary limit for this purpose nor any time limit for the write back has yet been fixed by the State Government. Particulars of the expenditure so capitalised, if any, during the period from 1956-57 to 1958-59 have also not been received from them so far.

*Financial Results of Irrigation Works and Multipurpose River Schemes for the year 1958-59.*

8. 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 1958-59.		Total revenue receipts.	Net Revenue excluding interest.			Net profit or loss after meeting interest.			
	During 1958-59.*	To end of 1958-59.	Direct (Public works receipts).	Portion of Land Revenue due to Irrigation.		*Direct working expenses during 1958-59.	Surplus of revenue over expenditure (-) or of expenditure end of the year revenue(-).	Rate per cent. on capital	*Interest on Capital.	Surplus of revenue over expenditure (+) or of expenditure end of the year revenue(-).	Rate per cent. on Capitals	
	2	3	4	5	6	7	8	9	10	11	12	
<b>A.—Irrigation Works—</b>												
Unproductive—												
Midnapore Canal	..	83,07	2,33	..	2,33	6,85	-4,52	5.4	3,53	-8,05	9.6	
Bakrwar Irrigation Scheme	..	7,01	23	..	23	26	-3	0.4	30	-33	4.7	
Damodar Canal	..	1,23,83	8,20	..	8,20	7,41	+79	..	5,47	-4,68	3.6	
<b>B.—Navigation, Embankment and Drainage Works—</b>												
Productive—												
Sonarpur-Arapanch Drainage Scheme.	13,97	1,72,85	7	..	7	3,32	-3,25	1.8	7,05	-10,30	5.9	
<b>Unproductive—</b>												
Hijli Tidal Canal	..	25,51	34	..	34	81	-47	1.8	1,08	-1,55	6.0	
Calcutta and Eastern Canals	..	21,82	3,29	..	3,29	5,95	-2,66	12.1	93	-3,59	16.4	
Sundarbans Steamer Route	..	7,53	46	..	46	48	-2	0.2	32	-34	4.5	
Dredging—Bidyadhari	..	(a) 7,96	..	..	..	..	..	..	34	-34	4.2	
Dredger—Burdwan	..	13,63	1	..	1	..	+1	..	58	-57	4.1	
Karaiwa Talma Irrigation Scheme.	..	6,58	..	..	..	..	..	..	28	-28	4.2	
Construction of Irrigation Bunglow at Jalpaiguri near Jalpaiguri.	1	31	..	..	..	..	..	..	1	-1	3.2	
Further Development of River Research Institute.	3,04	5,52	..	..	..	..	..	..	17	-17	3.0	
Anta Basin Drainage Scheme	8,53	8,54	..	..	..	..	..	..	18	-18	2.1	
<b>C.—Multipurpose River Schemes—</b>												
Mayurakshi Reservoir Project	94,52	14,89,93	5,34	..	5,34	22,11	-16,77	1.1	61,81	-78,08	5.2	
Kangsabati Reservoir Project	76,54	2,03,11	..	..	..	..	..	..	7,01	-7,01	3.4	
<b>Total</b>	..	1,96,75	21,82,20	29,27	..	29,27	47,19	-26,92	1.2	88,56	-1,15,48	5.2

\*Met from Consolidated Fund.

(a) Excludes 3,00 met from Contributions.

The percentage of net loss on the Capital Outlay upto the end of the previous year was 5·1 as against 5·2 up to the end of the year under report. The small increase in the percentage, as compared with the previous year is mainly due to smaller receipts from the Mayurakshi Reservoir Project.

There are five irrigation schemes in the State which have been declared as commercial undertakings. The total outstanding revenues to end of the year under report on account of water rates for each of the schemes are given below :—

	Rs.
(1) Damodar Canal Project	... 12,60,005
(2) Eden Canal Project	... 3,25,851
(3) Bakreswar Canal Project	... 7,958
(4) Mayurakshi Reservoir Project	... 2,17,353(a)
(5) Midnapore Canal Project	... 1,14,657
Total	... <u>19,25,824</u>

The outstandings shown against the Mayurakshi Reservoir Project relate only to the areas for which regular assessment of water-rates had been made. Besides this, a large area of land measuring about 3,79,600 acres had been brought under compulsory irrigation under the Bengal Development Act during the years 1954-55 to 1958-59 for which neither any assessment nor any realisation of water-rates has been made so far (September, 1959). Though the declaration of the rates of improvement levy under Bengal Development Act of 1935 was made by the Government on the 29th December, 1958, the assessment for all the years has not yet been made except partly for the first year, 1954.

The yearwise break-up of the above outstandings is given in Appendix I at the end of the compilation.

9. 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 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 classed as “productive” fails to yield the prescribed return for three successive years, it is transferred to the “Unproductive” class. Similarly, if a work, classed as Unproductive” succeeds in yielding for three successive years the prescribed return, it is transferred to the “Productive” class. There was no change of classification of any project from ‘Productive’ to ‘Unproductive’ or *vice versa* during the year.

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(a) The figure is provisional.

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:—

- (1) Sonarpur-Arapanch-Matla Scheme, Part I,
- (2) Sonarpur-Arapanch-Matla Scheme, Part II,
- (3) Bagjolla-Ghuni-Jatragachi Scheme.

#### EXPENDITURE ON IMPORTANT CAPITAL PROJECTS UNDER CONSTRUCTION.

10. 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 1958-59 paid by the Government of West Bengal was 71,56,43.

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 "80-A" with effect from the year 1949-50. The expenditure on the scheme to the end of 1958-59 amounted to 14,89,93.

The Kangsabati Reservoir Project had been classified under the Major Head "80—A Capital Outlay on Multipurpose River Schemes" with effect from 1956-57. The expenditure on the schemes to the end of 1958-59 amounted to 2,03,12.

The total expenditure on (1) Sonarpur-Arapanch-Matla Scheme Part I, (2) Sonarpur-Arapanch-Matla Scheme Part II and (3) Bagjolla-Ghuni-Jatragachi Scheme, during 1958-59 amounted to (1) 80, (2) 6,60 and (3) 6,57 respectively. The total expenditure on "Karatowa-Talma Irrigation Scheme", "Further development of River Research Institute", "Amta Basin Drainage Scheme" and "Construction of Irrigation Bungalow at Jaldhaka, Jalpaiguri" during 1958-59 amounted to 14, 3,04, 8,53 and 1 respectively.

The expenditure on flood protection works in West Bengal had been classified under the Major Head "68A—Construction of Irrigation, Navigation, Embankment and Drainage Works—Non-commercial" with effect from 1957-58. The expenditure on the scheme during and to end of the year 1958-59 amounted to 53,71 and 86,84 respectively.

#### COMMITMENTS

11. 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 1958-59 in respect of schemes debitable to revenue and capital and estimated to cost Rs. 1 lakh or more. It would appear therefrom that Government stands committed at the end of 1958-59 to the extent of Rs. 3,18.60 lakhs in respect of schemes debitable to revenue account and to the extent of Rs. 2,16.84 lakhs in respect of those debitable outside the revenue account.

## DEBT POSITION—GENERAL STATEMENT

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

Nature of Debt.	Amount of Debt.		
	On 1st April, 1958.	On 31st March, 1959.	Difference (+) or (-)
1	2	3	4
Permanent Debt .. .. .	22,05,42	27,13,36	+ 5,07,94
Floating Debt .. .. .	..	..	..
Loans from the Central Government ..	189,83,25	217,42,57	+ 27,59,32
Other Loans - .. .. .	4,10	1,29,37	+ 1,25,27
Unfunded Debt .. .. .	7,57,97	8,42,66	+ 84,69
<b>Gross Total—Debt ..</b>	<b>219,50,74</b>	<b>254,27,96</b>	<b>+ 34,77,22</b>
<i>Deduct—Outstanding loans and advances made by the State Government.</i>	- 50,78,59(a)	- 55,75.14	- 4,96.55
<b>Net Debt ..</b>	<b>168,72,15(a)</b>	<b>198,52,82(b)</b>	<b>+ 29,80,67</b>

It will be seen from the above statement that the net liability of the State Government on account of debt increased from 168,72,15 to 198,52,82 at the end of the year under report. The following table would show the debt position of the State Government as compared with the revenues:—

Year of Account.	Total Revenues.	Total Debt.	Percentage of Debt to Revenue.
1956-57 .. . . .	57,61,14	146,59,58	254.5
1957-58 .. .. .	68,28,16	168,57,10	246.9
1958-59 .. . . .	80,38,70	198,52,82	246.9

The details of debts are given below:—

(1) *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 5,07,94 was raised at a discount of  $\frac{1}{2}$  per cent. during the year redeemable at par in 1970 at  $4\frac{1}{2}$  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  $1\frac{1}{2}$  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.

(a) Differs from the previous year's closing balance by—15,05 due to correction since made in the pre-partition 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.



*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 33,07 was adjusted to the Depreciation Fund, 1,21,40 to the Sinking Fund and 11,00 was received as interest on the investments made in the previous year. The total accumulation at the end of the year thus came to 6,09,01 out of which a sum of 2,75,22 stood invested in the securities of the West Bengal Government as shown in the previous report. 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	..	..	2,62
Depreciation Fund for 4 per cent. West Bengal Loan, 1963	..	..	5,40
Depreciation Fund for 4 per cent. West Bengal Loan, 1964	..	..	3,00
Depreciation Fund for 4 per cent. West Bengal Loan, 1967	..	..	11,38
Depreciation Fund for 4 per cent. West Bengal Loan, 1968	..	..	10,67
		Total	33,07
Sinking Fund for 3½ per cent. West Bengal Loan, 1962	..	..	10,70
Sinking Fund for 4 per cent. West Bengal Loan, 1963 ..	..	..	24,60
Sinking Fund for 4 per cent. West Bengal Loan, 1964 ..	..	..	10,31
Sinking Fund for 4 per cent. West Bengal Loan, 1967 ..	..	..	39,11
Sinking Fund for 4 per cent. West Bengal Loan, 1968 ..	..	..	36,68
		Total	1,21,40
Amount invested during the year	..	..	..

(ii) *Floting Debt.*—This item represents the Cash Credit Advances from the State Bank of India for financing procurement operations of food-stuffs and Ways and Means Advances from the Reserve Bank of India. Cash Credit Advances totalling 2,20,00 and Ways and Means Advances of 87,00 were obtained during the year which were also fully repaid. A sum of 1,76 was paid as interest on these advances.

(iii) *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. A statement of the pre-Partition and post-Partition loans taken by the State Government is given in paragraph 11 of the Part B Report at pages 130-134 and also in Appendix IV at the end of the compilation.

(iv) *Other Loans.*—Loans taken from other sources have been exhibited under this item. Loans amounting to 1,25,82 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 the Part B Report.

(v) *Unfunded Debt.*—This comprises the Provident Fund Balances of the Government servants.

(vi) *Loans and Advances by State Governments.*—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 34,17.

(vii) *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 .. .. .	..	..	..	..	1,54,47
Interest on Permanent Debt .. .. .	..	..	..	..	99,33
Management of Debt .. .. .	..	..	..	..	25
Expenditure connected with the issue of new loans .. .. .	..	..	..	..	..
Interest on Floating Debt .. .. .	..	..	..	..	1,76
Interest on loans taken from the Central Government .. .. .	..	..	..	..	5,56,65
Interest on State Provident Fund Balances .. .. .	..	..	..	..	30,01
				<b>Total</b> ..	<b>8,42,47</b>
<hr/>					
<i>Deduct</i> —Interest realised by Government on State Loans and Advances .. .. .				..	34,17
				<b>Net Charge</b> ..	<b>8,08,30</b>

This works out to 10.1 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.

13. The statement given below indicates guarantees given by the Government of West Bengal and outstanding on the 31st March, 1959:—

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, 1959.	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 from the date of drawal.	1,48,19	55,50	The guarantee was in force up to 30th June, 1959.
2. The Commissioners for the New Howrah Bridge.	In exercise of the powers conferred by section 6(2) of the Howrah Bridge Act, 1926.	(i) 3½ per cent. 30-year loan of Rs. 150 lakhs floated on 20th August, 1936.  (ii) 3½ per cent. 29-year loan of Rs. 150 lakhs floated on 20th August, 1937.	1,50,00  1,50,00	72,91  95,37	Carries option of repayment at any time after 19th August, 1956 on giving six months' previous notice.  Ditto.

## BALANCE.

14. (i) The following statement shows the "Ways and Means" position of the Government of West Bengal, month by month, during 1958-59:—

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
1958—								
April	15,13	2,81,60	2,96,63	20,96,34	18,45,83	14,14	5,33,00	5,47,14
May	14,14	5,33,00	5,47,14	23,27,52	19,26,19	38,50	9,09,97	9,48,47
June	38,50	9,09,97	9,48,47	18,88,27	23,37,53	38,63	4,60,58	4,98,21
July	38,63	4,60,58	4,99,21	25,31,62	25,02,03	29,20	4,99,60	5,28,80
August	29,20	4,99,60	5,28,80	19,41,08	19,22,69	33,60	5,13,59	5,47,19
September	33,60	5,13,59	5,47,19	32,21,95	32,70,29	41,81	4,57,04	4,98,86
October	41,81	4,57,04	4,98,85	31,96,49	29,88,58	35,41	6,71,35	7,08,76
November	35,41	6,71,35	7,06,76	20,39,71	20,76,61	36,44	6,33,42	6,69,86
December	36,44	6,33,42	6,69,86	21,99,93	23,62,74	39,92	4,67,13	5,07,05
1959—								
January	39,92	4,67,13	5,07,05	30,08,16	32,67,38	32,22	2,15,61	2,47,83
February	32,22	2,15,61	2,47,83	22,18,58	22,75,09	25,84	1,65,48	1,91,32
March	25,84	1,65,48	1,91,32	71,98,39	73,01,88	12,33	75,50	87,83

\*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 during the year.

The receipts and disbursements shown in the above statement include "Ways and Means" advances of 87,00 which were drawn and repaid in full during the year under review.

The details of these Ways and Means Advances drawn and repaid during the year are given below:—

Advance	Receipts.		Repayments.		Interest paid.
	obtained on.	Amount of Advance.	Advance repaid on.	Amount.	
1	2	3	4	5	6
	Rs.		Rs.	Rs.	
3rd April, 1958 ..	50,00,000	10th April, 1958 ..	32,00,000	1,841	
11th April, 1958 ..	29,00,000	15th April, 1958 ..	18,00,000	1,775	
12th April, 1958 ..	3,00,000	18th April, 1958 ..	29,00,000	1,669	
17th April, 1958 ..	5,00,000	24th April, 1958 ..	8,00,000	583	
<b>Total ..</b>	<b>87,00,000</b>	<b>Total ..</b>	<b>87,00,000</b>	<b>5,868</b>	

(ii) The details of Cash Credit Advances taken from the State Bank of India for procurement operations, their repayment and the total amount of interest paid are shown below:—

Month.	Balance on 31st March, 1958.	Amount taken.	Amount repaid.	Balance on 31st March, 1959.	Interest.
1	2	3	4	5	6
<b>1958—</b>					
April .. ..	..	2,20,00	..	..	..
May .. ..	..	..	..	..	..
June .. ..	..	..	2,20,00	..	..
July .. ..	..	..	..	..	..
August .. ..	..	..	..	..	..
September ..	..	..	..	..	..
October .. ..	..	..	..	..	..
November ..	..	..	..	..	1,70
December ..	..	..	..	..	..
<b>1959—</b>					
January .. ..	..	..	..	..	..
February .. ..	..	..	..	..	..
March .. ..	..	..	..	..	..
<b>Total ..</b>	<b>..</b>	<b>2,20,00</b>	<b>2,20,00</b>	<b>..</b>	<b>1,70</b>

Cash Credit Advances of 2,20,00 taken during the year were fully repaid. A sum of 1,70 was paid to the Bank as interest.

(iii) In addition to the closing Cash Balance of 87,83 as 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 1,08,34 in the preceding year, short-term investments amounting to 45,62,99 were made during the year in the Union Government Treasury Bills and securities out of which 30,45,27 was discharged, thus leaving a balance of 16,26,06. The interest of 14,62 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, 1958.	31st March, 1959.
(1) Cash Balance Investment Account ( <i>vide</i> paragraph 116 of Part B—Report).	1,08,34	16,26,06
(2) Earmarked Investments [as shown in sub-paragraph (iii) below].	3,11,05	3,15,02
Total ..	4,19,39	19,41,08

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

	1st April, 1958.	31st March, 1959.
Cash [ <i>vide</i> sub-paragraph (i)] .. ..	2,96,63	87,83
Investments .. ..	4,19,39	19,41,08
Total ..	7,16,02	29,28,91

The increase of 13,12,89 in the balance is explained below:—

	Increase.	Decrease.
(1) Net debt outstanding ( <i>vide</i> paragraph 12 <i>ante</i> ) ..	29,80,67	..
(2) Revenue surplus .. ..	1,03,27	..
(3) Capital expenditure outside the Revenue Account ..	..	23,92,46
(4) Contingency Fund .. ..	23	..
(5) Difference of receipts and disbursements under Deposit and Remittance Heads (Other than Unfunded Debt) and Investments.	6,21,18	..
Total ..	37,05,35	23,92,46
Net increase ..	13,12,89	..

(iv) The following statement shows in detail the ear-marked 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 2,21,50 during the year in the total balance:—

Name of Reserve Fund or Deposit Account.	Balance on 1st April, 1958.			Balance on 31st March, 1959.		
	Cash.	Investment.	Total.	Cash.	Investment.	Total.
1	2	3	4	5	6	7
(1) Depreciation Reserve Fund of Government Bus Services.	62,02	..	62,02	88,87	..	88,87
(2) Reserve Fund—Transport.	60	..	60	1,06	..	1,06
(3) Depreciation Reserve Fund—Electricity.	5,73	..	5,73	5,73	..	5,73
(4) Sinking Fund ..	1,68,32	2,75,22	4,43,54	3,33,79	2,75,22	6,09,01
(5) West Bengal Famine Insurance Fund.	3,67	14,91	18,58	12	18,88	19,00
(6) General Reserve Fund for Cooch Behar.	64,81	20,92	85,73	66,43	20,92	87,35
(7) Depreciation Reserve Fund—Government Presses.	11,00	..	11,00	12,31	..	12,31
(8) Reserve Fund for protection of Sugar Industry.	1	..	1	1	..	1
(9) Fund for promotion of education amongst educationally backward classes.	1,04	..	1,04	..	..	..
(10) Subventions from the Central Road Fund.	3,48	..	3,48	16,30	..	16,30
(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.	2,22	..	2,22	5,40	..	5,40
(13) Deposit Account of the grant from the Indian Central Sugarcane Committee.	1,12	..	1,12	1,25	..	1,25
(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.	83	..	83	1,08	..	1,08

Name of Reserve Fund or Deposit Account.	Balance on 1st April, 1958.			Balance on 31st March, 1959.		
	Cash.	Invest- ment.	Total.	Cash.	Invest- ment.	Total.
1	2	3	4	5	6	7
(16) Deposit Account of the grant made by the Central Tea Board.	2,31	..	2,31	1,94	..	1,94
(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.	35	..	35	38	..	38
(19) Deposit Account of the grant made by the Indian Central Cocoa-nut Committee.	46	..	46	58	..	58
(20) Deposit Account of Local Development Works Grant Fund.	1,65	..	1,65	1,65	..	1,65
(21) Deposit Account of grant from the Indian Central Tobacco Com- mittee.	10	..	10	17	..	17
(22) Deposit Account of grants made by the Khadi and Village In- dustries Commission.	4,10	..	4,10	10,66	..	10,66
(23) Deposits on account of grants from the Minis- try of Rehabilitation to Educational Institu- tion.	..	..	..	3,62	..	3,62
Total	3,96,48	3,11,05	7,07,53	6,14,01	3,15,02	9,29,03

The nature of increase of these balances has been explained in para- graphs 37 to 50 and 85 to 97 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, 1958.	31st March, 1959.
Cash	..	..
Investment	..	..
Total	8,49	10,99,88

## SUMMARY OF GENERAL FINANCIAL POSITION

15. The actual revenue receipts and expenditure during the year exceeded the budget estimates by 11,52,11 and 6,66,27 respectively—the variations being 14.3 per cent. and 8.4 per cent. respectively of the original forecasts. As a result there was a revenue surplus of 1,03,27 as against the estimated deficit of 3,82,57. 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 3,12,07. The balance under investments also recorded a rise from 4,19,39 to 19,41,08. The net effect of all these variations was that the cash balance (excluding investments) decreased from 2,96,63 to 87,83. Yet, compared to the budget estimate, the cash position recorded an improvement of 2,91,30. The net liability of the State Government on account of debt went up to 198,52,82 as against 168,72,15 in the previous year. The increase is mainly due to long-term open market loans for financing Development Schemes (5,07,94), loans from the Central Government on account of (a) Damodar Valley Project (7,74,00), (b) Development Schemes (5,30,00), (c) Takavi loans to agriculturists (1,50,00), (d) Scheme for sharing small savings collections (7,39,00) (e) Rehabilitation of displaced persons (3,40,88) (f) Grow More Food Schemes (1,33,81), (g) Flood Control and drought relief works (1,20,00) and (h) Housing Schemes (86,17) and loans from other institutions for helping co-operative organisations, etc. (1,25,27). Loans amounting to 5,08,13 were repaid to the Government of India during the year and loans and advances totalling 6,55,08 were granted by the State Government to various local bodies, cultivators, Government servants and displaced persons during the year under review. The monthly cash balance in the Reserve Bank and at the Treasuries remained satisfactory except on four occasions when Ways and Means advances totalling 87,00 had to be taken. These were, however, repaid in full during the year.

The net liability of the State on account of Debt, etc., at the close of the year stood at 204,76,89 as detailed below:—

Assets.		Liabilities.	
Loans and Advances by the State Government.	55,75,14	Public Debt	.. 245,85,30
Balance—		Contingency Fund	.. 5,00,00
Investments	.. 19,41,08	Unfunded Debt	.. 8,42,66
Cash	.. 87,83	Deposits and Advances	.. 25,10,35
		Remittances	.. -3,57,37
Total	.. 76,04,05	Total	.. 280,80,94

Net liability—204,76,89.

The net liability on the 31st March, 1958 was 181,72,66. There has thus been an increase of 23,04,23 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 5,35,44 in future years in respect of certain sanctioned schemes each costing Rs. 1 lakh or more debitible to Revenue and Capital.



Against these liabilities and commitments the State Government incurred up to March, 1959 a total expenditure of Capital nature of Rs. 171,70.53 lakhs (including Rs. 55.64 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 food-grains purchased in connection with the grain purchase scheme the value of which cannot be ascertained.

The details of the investment of Rs. 55.64 lakhs are given in Appendix III.



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**A.—GENERAL FINANCE ACCOUNTS.**

**Part II.—Accounts.**

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## No. 1—STATEMENT SHOWING THE PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE, 1958-59.

Heads.	Amount in thousands of rupees.	Percentage of total Revenue.	Percentage of total expenditure.
1	2	3	4
<i>Revenue.</i>			
A.—Principal Heads of Revenue—			
II—Union Excise Duties	5,88,64	7.32	7.42
IV—Taxes on Income other than Corporation Tax and Estate Duty.	8,53,17	10.61	10.75
V—Estate Duty	36,05	0.45	0.46
V-B.—Taxes on Railway Fares	68,73	0.85	0.87
VII—Land Revenue	5,74,05	7.14	7.23
VIII—State Excise Duties	5,45,93	6.79	6.88
IX—Stamps	3,42,20	4.26	4.31
X—Forest	1,47,72	1.84	1.86
XI—Registration	62,53	0.78	0.79
XII—Taxes on Vehicles	1,53,16	1.91	1.93
XIIA—Sales Tax	16,65,06	20.71	20.98
XIII—Other Taxes and Duties	8,15,89	10.15	10.28
<b>Total—Principal Heads of Revenue</b>	<b>58,53,13</b>	<b>72.81</b>	<b>73.76</b>
C—Irrigation (Net Receipts)	-5,20	-0.06	-0.07
E—Debt Services	73,91	0.92	0.93
F—Civil Administration	9,26,52	11.52	11.88
H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.	1,03,45	1.29	1.30
J—Miscellaneous	4,78,91	5.96	6.04
L—Contributions and Miscellaneous Adjustments between Central and State Governments.	4,97,43	6.19	6.27
M—Extraordinary Items	1,10,55	1.37	1.39
<b>Grand Total—Revenue Receipts</b>	<b>80,38,70</b>	<b>100.00</b>	<b>101.30</b>

**No. 1.—STATEMENT SHOWING THE PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE, 1958-59—*contd.***

Heads.	Amount in thousands of rupees.	Percentage of total Revenue.	Percentage of total expenditure.
1	2	3	4
<i>Expenditure.</i>			
<b>A.—Direct Demands on the Revenue—</b>			
4—Taxes on Income other than Corporation Tax and Estate Duty.	5,78	0.07	0.07
7—Land Revenue .. ..	4,04,55	5.03	5.10
8—State Excise Duties .. ..	43,13	0.54	0.54
9—Stamps .. ..	9,94	0.12	0.13
10—Forest .. ..	93,88	1.17	1.18
11—Registration .. ..	23,68	0.29	0.30
12—Taxes on Vehicles .. ..	4,50	0.06	0.06
12A—Sales Tax .. ..	22,57	0.28	0.28
13—Other Taxes and Duties .. ..	10,08	0.13	0.13
<b>Total—Direct Demands on the Revenue .. ..</b>	<b>6,18,11</b>	<b>7.69</b>	<b>7.79.</b>
<b>C.—Irrigation .. ..</b>	<b>1,09,23</b>	<b>1.36</b>	<b>1.38</b>
<b>E.—Debt Services .. ..</b>	<b>4,52,02</b>	<b>5.62</b>	<b>5.70</b>
<b>F.—Civil Administration .. ..</b>	<b>41,41,54</b>	<b>51.52</b>	<b>52.19</b>
<b>H.—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.</b>	<b>4,70,75</b>	<b>5.86</b>	<b>5.93</b>
<b>J.—Miscellaneous .. ..</b>	<b>17,54,04</b>	<b>21.82</b>	<b>22.10</b>
<b>M.—Extraordinary Items .. ..</b>	<b>3,89,74</b>	<b>4.85</b>	<b>4.91</b>
<b>Grand Total—Expenditure on Revenue Account .. ..</b>	<b>79,35,43</b>	<b>98.72</b>	<b>100.00</b>

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

Receipts.	Actuals for 1958-59.	Disbursements.	Actuals for 1958-59.
1	2	3	4
<i>Part I—Consolidated Fund.</i>			
Revenue.	Rs.	Expenditure.	Rs.
Ordinary revenue receipts ..	79,28,14,952	Revenue expenditure ..	79,35,42,593
Extraordinary receipts ..	1,10,55,445		
(A) Total—Revenue receipts ..	80,38,70,397	(A) Total—Expenditure on Revenue Account.	79,35,42,593
		Capital expenditure outside the Revenue Account.	28,92,46,188
Public Debt incurred ..	42,08,22,062	Public Debt discharged ..	8,15,68,640
Loans and Advances by State Governments.	1,58,52,916	Loans and Advances by State Governments.	6,55,07,942
Total—Consolidated Fund ..	1,24,05,45,875	Total—Consolidated Fund ..	1,17,98,65,363
<i>Part II—Contingency Fund</i>			
Contingency Fund ..	23,161	Contingency Fund ..	....
Total—Contingency Fund ..	23,161	Total—Contingency Fund ..	....
<i>Part III—Public Account.</i>			
Unfunded Debt incurred ..	1,80,12,502	Unfunded Debt discharged ..	95,44,204
Deposits and Advances ..	1,19,71,57,832	Deposits and Advances ..	1,30,19,94,976
Remittances ..	54,14,72,403	Remittances ..	51,66,87,252
Total—Public Account ..	1,74,66,42,737	Total—Public Account ..	1,82,82,26,432
Total—Receipts ..	2,98,72,11,273	Total—Disbursements ..	3,00,80,91,795
(B) Opening Cash Balance ..	2,96,63,161	(B) Closing Cash Balance ..	87,82,639
Grand Total ..	3,01,68,74,434	Grand Total ..	3,01,68,74,434

	Rs.
(A) Revenue Surplus during the year .. .. .	1,03,27,804
(B) Decrease of Cash Balance during the year .. .. .	2,08,80,522

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 14 of the Report).

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

Heads of Revenue.	Actuals for 1955-59.	Heads of Expenditure.	Actuals for 1955-59.						Grand Total.
			Charged.			Voted.			
			Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8	9	10
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Principal Heads of Revenue—		A—Direct Demands on the Revenue—							
II—Union Excise Duties ..	5,85,64,000								
IV—Taxes on Income other than Corporation Tax.	8,53,16,662	4. Taxes on Income other than Corporation Taxes.	220		220	5,73,228		5,73,228	5,78,228
V—Estate Duty ..	36,05,000								
V B—Taxes on Railway Fares.	66,73,000								
VII—Land Revenue ..	5,74,04,912	7 Land Revenue ..				4,04,54,584		4,04,54,584	4,04,54,584
VIII—State Excise Duties ..	5,45,92,476	8 State Excise Duties ..				43,13,236		43,13,236	43,13,236
IX—Stamps ..	3,42,20,364	9 Stamps ..				9,93,921		9,93,921	9,93,921
X—Forest ..	1,47,72,055	10 Forest ..				98,87,922		98,87,922	98,87,922
XI—Registration ..	62,53,132	11 Registration ..				23,67,899		23,67,899	23,67,899
XII—Taxes on Vehicles ..	1,83,16,059	12 Taxes on Vehicles ..	4,50,000		4,50,000				4,50,000
XII A—Sales Tax ..	16,65,06,294	12 A Sales Tax ..				22,56,995		22,56,995	22,56,995
XIII—Other Taxes and Duties.	8,15,98,246	13 Other Taxes and Duties.				10,08,178		10,08,178	10,08,178
Total ..	86,53,13,200	Total ..	4,50,220		4,50,220	6,13,61,013		6,13,61,013	6,13,11,233



C—Irrigation, Navigation, Embankment and Drainage Works.

XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial). C—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.

Gross Receipts	..	..	20,24,327	..	..	..	..	..	..	20,24,327
Direct Receipts	..	14,98,502	..	..	..	88,98,217	..	..	..	88,98,217

Deduct—Working Expenses

Net Receipts

XVIII—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).

Direct Receipts

Total

Direct Receipts	..	4,94,588	..	..	..	..	..	..	..	..
Total	..	-5,19,991	..	20,24,327	..	88,98,217	..	..	..	1,09,22,544

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

Heads of Revenue.	Actuals for 1958-59.	Heads of Expenditure.	Charged.				Voted.				Grand Total.
			2	3	4	5	6	7	8	9	
1	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
E—Debt Services											
XX—Interest	78,90,742	22 Interest on Debt and other Obligations.	6,90,67,876	..	6,90,74,976	..	..	..	..	..	6,90,74,876
		Deduct—									
		(1) Interest transferred to Commercial Departments.	-76,48,517	..	-76,48,517	..	..	..	..	..	-76,48,517
		(2) Interest on Capital advanced to the Damodar Valley Corporation.	-3,00,55,917	..	-3,00,55,917	..	..	..	..	..	-3,00,55,917
		(3) Interest transferred to Transport Department for State Buses.	-16,16,000	..	-16,16,000	..	..	..	..	..	-16,16,000
		Deduct—Total	-3,93,20,434	..	-3,93,20,434	..	..	..	..	..	-3,93,20,434
		Net amount met out of ordinary revenues.	2,97,54,442	..	2,97,54,442	..	..	..	..	..	2,97,54,442
		23 Appropriation for reduction or Avoidance of Debt.	1,54,47,000	..	1,54,47,000	..	..	..	..	..	1,54,47,000
Total	78,90,742	Total	4,52,01,442	..	4,52,01,442	..	..	..	..	..	4,52,01,442

F—Civil Administration.								
XXI—Administration of Justice.	45,02,492							
XXII—Jails and Convict Settlements.	7,66,227	25 General Administration	11,11,379		3,32,25,873		3,32,25,873	3,43,37,252
XXIII—Police	39,22,767	27 Administration of Justice.	30,60,255		91,77,532		91,77,532	1,22,37,787
		28 Jails and Convict Settlements.			1,08,74,895		1,08,74,895	1,08,74,895
XXIV—Ports and Pilotage	98,494	29 Police	19,789		7,84,41,649		7,84,41,649	7,84,61,488
		30 Ports and Pilotage			13,75,699		13,75,699	13,75,699
XXVI—Education	2,34,22,769	36 Scientific Departments			69,540		69,540	69,540
XXVII—Medical	78,18,258	37 Education			12,98,48,063		12,98,48,063	12,93,48,063
		38 Medical			5,09,50,862		5,09,50,862	5,09,50,862
XXVIII—Public Health	61,90,738	39 Public Health			1,14,38,740		1,14,38,740	1,14,38,740
XXIX—Agriculture	2,46,85,435	40 Agriculture	973		4,09,09,699		4,09,09,699	4,09,10,672
XXX—Veterinary	15,59,690	41 Veterinary			35,06,584		35,06,584	35,06,584
XXXI—Co-operation	69,62,955	42 Co-operation			92,59,397		92,59,397	92,59,397
XXXII—Industries and Supplies.	1,00,50,450	43 Industries and Supplies.			1,85,95,723		1,85,95,723	1,85,95,723
XXXVI—Miscellaneous Departments.	29,98,565	47 Miscellaneous Departments.			1,27,87,748		1,27,87,748	1,27,87,748
<b>Tota</b>	<b>9,26,51,838</b>		<b>41,92,396</b>		<b>40,99,62,024</b>		<b>40,99,62,024</b>	<b>41,41,54,420</b>





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

Heads of Revenue,	Actuals for 1958-59	Heads of Expenditure	Actuals for 1958-59						Grand Total	
			Charged		Total	Voted		Total		
			Out of Consolidated Fund	Out of Contingency Fund		Rs	Rs		Out of Consolidated Fund	Out of Contingency Fund
1	2	3	4	5	6	7	8	9	10	
	Rs		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
L—Contributions and Miscellaneous Adjustments between Central and State Governments		M—Extraordinary Items—								
VIX—Grants in-aid from Central Government	4,97,21,637	63 Extraordinary Charges	17,706		17,706	2,12,51,829		2,12,51,828	2,12,69,534	
		63B—Community Development Projects, National Extension Service and Local Development Works				1,71,51,458		1,71,51,458	1,71,51,458	
L—Miscellaneous Adjustments between Central and State Governments	21,082	64C—Pre partition payments				5,53,419		5,53,419	5,53,419	
<b>Total</b>	<b>4,97,42,669</b>	<b>Total</b>	<b>17,706</b>		<b>17,706</b>	<b>3,89,56,705</b>		<b>3,89,56,705</b>	<b>3,89,74,411</b>	
		<b>Total—Expenditure on Revenue Account</b>	<b>6,19,35,015</b>		<b>6,19,35,015</b>	<b>73,16,07,578</b>		<b>73,16,07,578</b>	<b>79,35,42,593</b>	
LI—Extraordinary Receipts	4,12,718	Total Revenue							90,38,70,397	
LI-A—Receipts on account of Community Development Project, National Extension Service and Local Development Works	1,06,41,132	Surplus (-)							1,03,27,804	

	1,45,11,074	1,45,11,074	1,45,11,074
side Revenue Account—			
AA-85—Payment of Com- pensation to Land Hold- ers, etc. on the abolition of the Zamindari System	1,45,11,074	1,45,11,074	1,45,11,074
<b>Total</b>	<b>25,68,509</b>	<b>25,08,509</b>	<b>25,68,509</b>
CC-68—Construction of Irrigation, Navigation, Embankment and Drain- age Works (Commercial)	33,71,142	33,71,142	33,71,142
68 A—Construction of Irri- gation, Navigation, Em- bankment and Drainage Works (Non commer- cial)	16,70,313	16,70,313	16,70,313
FF-71—Capital Outlay on Schemes of Agricultural Improvement and Re- search	61,22,909	61,22,909	61,22,909
72 Capital Outlay on In- dustrial Development	9,45,06,297	9,45,06,297	9,45,06,297
HH 80A—Capital Outlay on Vaidpurpore River Scheme	5,31,55,531	5,31,55,531	5,31,55,531
81 Capital Account of Civil Works outside the Revenue Account	7,03,18,017	7,03,18,017	7,03,18,017
81-82—Capital Account of other Works outside the Revenue Account	52,07,398	52,07,398	52,07,398
42B—Capital Outlay on Road and Water Trans- port Schemes outside the Revenue Account	4,96,573	4,96,573	4,96,573
88 Payment of commuted value of pensions	18,186	18,186	18,186
85A—Capital Outlay on State Schemes of Govern- ment Trading	23,92,28,002	23,92,28,002	23,92,28,002
<b>Total</b>	<b>6,19,53,201</b>	<b>6,19,53,201</b>	<b>6,19,53,201</b>
<b>Total—Revenue</b>	<b>80,38,70,397</b>	<b>80,38,70,397</b>	<b>80,38,70,397</b>
<b>Total—Expenditure</b>	<b>97,08,35,580</b>	<b>97,08,35,580</b>	<b>97,08,35,580</b>
			<b>1,03,27,88,781</b>

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

	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.	Rs.	Rs.
Expenditure on Revenue Account (a) ..	6,35,51,015		6,35,51,015	76,46,09,666	.	76,46,09,666	82,81,60,681
•							
Expenditure outside the Revenue Account	18,186	.	18,186	23,92,28,002	.	23,92,28,002	23,92,46,188
Disbursements under Public Debt, Loans and Advances, etc. (b) ..	8,15,68,640	.	8,15,68,640	6,55,07,942	..	6,55,07,942	14,70,76,582
Total	14,51,37,841		14,51,37,841	1,06,93,45,610		1,06,93,45,610	1,21,44,83,451



1	Charged Expenditure.		Voted Expenditure.			Total.
	Out of Consolidated Fund.	Out of Contingency Fund.	Out of Consolidated Fund.	Out of Contingency Fund.		
	Rs.	Rs.	Rs.	Rs.	Rs.	
(a) Total Expenditure as in Account No. 3.	6,19,35,015	..	6,19,35,015	73,16,07,578	..	73,16,07,578
Add—Working Expenses of Irrigation	..	..	..	25,08,046	..	25,08,046
Add—Working Expenses of Road Transport Scheme.	16,16,000	..	16,16,000	3,04,94,042	..	3,04,94,042
Total ..	6,35,51,015	..	6,35,51,015	76,46,09,666	....	76,46,09,666
<b>(b) N. Public Debt—</b>						
Floating Debt .. ..	3,07,00,000	..	3,07,00,000	..	..	..
Loans from the Central Government	5,08,13,340	..	5,08,13,340	..	..	..
Other loans .. ..	55,300	..	55,300	..	..	..
P—Loans and Advances by the State Government—						
Loans to Local Funds, Private Parties, etc.	..	..	..	6,51,53,994	..	6,51,53,994
Loans to Government servants ..	..	..	..	3,53,948	..	3,53,948
Total ..	8,15,68,640	..	8,15,68,640	6,85,07,942	..	6,85,07,942

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

## No. 5 - DETAILED ACCOUNT OF REVENUE BY MINOR HEADS.

Heads.	Actuals for 1958-59.
	Rs.
<b>A.—Principal Heads of Revenue—</b>	
<b>II.—Union Excise Duties—</b>	
Share of net proceeds assigned to States .. .. .	5,88,64,000
<b>Total</b> ..	<b>5,88,64,000</b>
<b>IV.—Taxes on Income other than Corporation Tax—</b>	
Share of net proceeds assigned to States .. .. .	7,64,06,000
Miscellaneous .. .. .	10,241
Taxes on Agricultural Income .. .. .	90,18,735
<i>Deduct—Refunds</i> .. .. .	—1,18,314
<b>Total</b> ..	<b>8,53,16,662</b>
<b>V.—Estate Duty—</b>	
Share of net proceeds assigned to States .. .. .	36,05,000
<b>Total</b> ..	<b>36,05,000</b>
<b>V.—B.—Taxes on Railway Fares—</b>	
Share of net proceeds assigned to States .. .. .	68,73,000
<b>Total</b> ..	<b>68,73,000</b>
<b>VII.—Land Revenue—</b>	
Ordinary Revenue .. .. .	2,02,61,409
Sale of Government Estates .. .. .	21,242
Receipts from the management of Ex-Zamindari Estates .. .. .	3,04,26,477
Sale-proceeds of wastelands and redemption of land Tax .. .. .	10,316
Recoveries on account of Survey and Settlement Charges .. .. .	8,959
Rents, etc., of fisheries .. .. .	61,360
Rates and cesses on lands .. .. .	14,05,596
Recoveries of over-payments .. .. .	9,51,327
Collection of payments for services rendered .. .. .	3,57,309
Miscellaneous .. .. .	40,36,497
Recovery of cost of maintenance of boundary pillars .. .. .	2,565
<i>Deduct—Refunds</i> .. .. .	—1,33,145
<b>Total</b> ..	<b>5,74,04,912</b>

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

Heads.	Actuals for 1958-59.
	Rs.
<b>A.—Principal Heads of Revenue—Contd.</b>	
<b>VIII.—State Excise Duties—</b>	
Country spirits .. .. .	2,89,35,440
Country fermented liquor . . . . .	56,59,614
Malt liquors .. .. .	26,56,724
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	94,02,888
Receipts from Commercial spirits, including denatured spirits and medicated wines.	35,92,057
Opium .. .. .	18,28,508
Hemp and other drugs .. .. .	22,93,512
Fines, confiscations and miscellaneous .. .. .	2,70,504
Recóveries of over-payments .. .. .	11,307
Collection of payments for services rendered .. .. .	1,39,935
<i>Deduct—Refunds</i> .. .. .	-1,98,013
<b>Total</b> ..	<b>5,45,92,476</b>
<b>IX.—Stamps—</b>	
<b>A.—NON-JUDICIAL—</b>	
Sale of Stamps .. .. .	2,33,12,588
Duty on impressing documents .. .. .	3,43,578
Fines and penalties .. .. .	17,057
Miscellaneous .. .. .	1,68,974
<i>Deduct—Refunds</i> .. .. .	-22,68,962
<b>Total—Non-Judicial</b> ..	<b>2,15,73,235</b>
<b>B.—JUDICIAL—</b>	
<b>(i) Court fees—</b>	
Court fees realised in stamps .. .. .	1,21,95,896
<b>Total</b> ..	<b>1,21,95,896</b>

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

Heads.	Actuals for 1958-59.
	Rs.
<b>A.—Principal Heads of Revenue—Contd.</b>	
<b>IX.—Stamps—contd.</b>	
<b>B.—JUDICIAL—Contd.</b>	
<i>(if) Other Receipts—</i>	
Sale of stamps .. .. .	4,77,706
Fines and penalties .. .. .	2,647
Miscellaneous .. .. .	1,416
<i>Deduct—Refunds</i> .. .. .	-30,536
<b>Total</b> ..	<b>4,51,233</b>
<hr/>	
<b>Total—Judicial</b> ..	<b>1,26,47,129</b>
<hr/>	
<b>Total—Non-Judicial</b> ..	<b>2,15,73,235</b>
<hr/>	
<b>Grand Total</b> ..	<b>3,42,20,364</b>
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<b>X.—Forest—</b>	
Timber and other produce removed from the forests by Government agency.	22,71,501
Timber and other produce removed from the forests by consumers or purchasers.	1,14,96,502
Drift and waif wood and confiscated forest produce .. .. .	98,138
Miscellaneous .. .. .	6,55,892
Subvention from the Government of India for Development Schemes ..	2,66,000
<i>Deduct—Refunds</i> .. .. .	-15,978
<b>Total</b> ..	<b>1,47,72,055</b>
<hr/>	
<b>XI.—Registration—</b>	
Fees for registering documents .. .. .	57,54,179
Fees for copies of registered documents .. .. .	1,59,762
Miscellaneous .. .. .	3,40,735
<i>Deduct—Refunds</i> .. .. .	-1,544
<b>Total</b> ..	<b>62,53,132</b>
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## No. 5.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—(Contd.)

Heads.	Actuals for 1958-59.
	Rs.
<b>A.—Principal Heads of Revenue—contd.</b>	
<b>XII.—Taxes on Vehicles—</b>	
Receipts under the Indian Motor Vehicles Act .. .. .	21,93,819
Receipts under the Provincial Motor Vehicles Taxation Act ..	1,31,23,228
Other Receipts .. .. .	30,86,118
Deduct—Refunds .. .. .	—87,106
<b>Total</b> ..	<b>1,53,16,059</b>
<b>XII.—A.—Sales Tax—</b>	
Taxes under the State Sales Tax Acts .. .. .	. . .
Receipts under Bengal Finance (Sales Tax) Act, 1941 .. .	9,19,27,034
Receipts under West Bengal Sales Tax Act, 1954 .. .. .	22,14,247
Receipts under Bengal Motor Spirit Sales Taxation Act, 1941 ..	1,91,59,924
Taxes under the Central Sales Tax Act .. .. .	5,37,23,001
Miscellaneous .. .. .	22,343
Deduct—Refunds .. .. .	—5,40,255
<b>Total</b> ..	<b>16,65,06,204</b>
<b>XIII.—Other Taxes and Duties—</b>	
<b>A.—Taxes on Luxuries, including taxes on Entertainments, Amusements, Betting and Gambling—</b>	
Entertainment Tax .. .. .	1,44,49,696
<b>Betting Tax—</b>	
Totalisator .. .. .	61,27,214
Bookmakers .. .. .	3,50,048
Deduct—Refunds .. .. .	—18,952
<b>Total</b> ..	<b>2,09,08,006</b>
<b>B.—Receipts From Electricity Duties—</b>	
Fees under the Indian Electricity Rules, 1922, and fees for the electrical inspection of cinemas.	2,47,103
Other receipts .. .. .	2,90,37,166
Deduct—Refunds .. .. .	—1,19,219
<b>Total</b> ..	<b>2,91,65,050</b>

No. 5.—DETAILED ACCOUNTS OF REVENUE BY MINOR HEADS—*Contd.*

Heads.	Actuals for 1958-59.
	Rs.
<b>A.—Principal Heads of Revenue—concl'd.</b>	
<b>XIII.—Other Taxes and Duties—concl'd.</b>	
<b>D.—OTHER ITEMS—</b>	
Receipts under the Bengal Raw Jute Taxation Act, 1941 .. .. .	78,65,301
Receipts under the West Bengal Taxes On Entry Of Goods In Local Areas Act, 1955. . . . .	2,38,06,758
Miscellaneous .. .. .	9,992
<i>Deduct</i> —Refunds .. .. .	-2,25,861
Total ..	<u>3,15,16,190</u>
Grand Total ..	<u>8,15,89,246</u>
<b>C.—Irrigation, Navigation, Embankment and Drainage Works—</b>	
<b>XVII.—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—</b>	
<b>A.—IRRIGATION WORKS—</b>	
<b>(2) Unproductive Works—</b>	
<b>Gross Receipts—</b>	
<b>Direct Receipts—</b>	
Water rates .. .. .	9,93,285
Sales of Water .. .. .	5,515
Plantations .. .. .	125
Other Canal Produce .. .. .	478
Navigation .. .. .	8,418
Rents .. .. .	3,967
Recoveries of Expenditure .. .. .	4,102
Miscellaneous .. .. .	60,967
<i>Deduct</i> —Refunds .. .. .	-232
Total ..	<u>10,76,625</u>
<i>Deduct</i> —Working Expenses .. .. .	.....
Extensions and Improvements .. .. .	-5
Maintenance and Repairs .. .. .	-6,71,688
Establishment .. .. .	-7,26,052
Tools and Plants .. .. .	-54,692
Total—Working Expenses ..	<u>-14,52,432</u>
Net Receipts ..	<u>-3,75,807</u>
Total—A.—Irrigation Works ..	<u>-3,75,807</u>

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

Heads.	Actuals for 1958-59.
	Rs.
<b>C.—Irrigation, Navigation, Embankment and Drainage Works—<i>contd.</i></b>	
<b>XVII.—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—<i>contd.</i></b>	
<b>B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>	
<b>(1) Productive works—</b>	
Gross Receipts—	
Direct Receipts—	
Rents .. .. .	1,035
Miscellaneous .. .. .	5,961
Total ..	6,996
Deduct—Working Expenses—	
Maintenance and Repairs .. .. .	-2,92,070
Establishment .. .. .	-30,481
Tools and Plants .. .. .	-9,179
Total—Working Expenses ..	-3,31,730
Net Receipts ..	-3,24,734
<b>(2) Unproductive Works—</b>	
Gross Receipts—	
Direct Receipts—	
Other canal produce .. .. .	962
Navigation .. .. .	3,00,137
Rents .. .. .	6,813
Recoveries of expenditure .. .. .	9
Miscellaneous .. .. .	1,01,960
Total ..	4,09,881
Deduct—Working Expenses—	
Extension and Improvements .. .. .	-935
Maintenance and Repairs .. .. .	-4,27,601
Establishment .. .. .	-2,76,912
Tools and Plants .. .. .	-18,436
Total Working Expenses ..	-7,23,884
Net Receipts ..	-3,14,003
Total B.—Navigation, etc. ..	-6,38,737
Grand Total ..	-10,14,544

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

Heads.	Actuals for 1958-59.
	Rs.
<b>C.—Irrigation, Navigation, Embankment and Drainage Works—<i>conold.</i></b>	
<b>XVIII.—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—</b>	
<b>A.—IRRIGATION WORKS—</b>	
Direct Receipts—	
Water rates .. .. .	21,554
Rents .. .. .	13,281
Miscellaneous .. .. .	—388
Total A.—Irrigation Works ..	34,447
 <b>B.—NAVIGATION, EMBANKMENT AND DRIANAGE WORKS—</b>	
Direct Receipts—	
Fines .. .. .	4
Plantations .. .. .	198
Other canal produce .. .. .	1,760
Navigation .. .. .	22,112
Rents .. .. .	19,504
Recoveries of expenditure .. .. .	1,47,945
Miscellaneous .. .. .	2,69,798
<i>Deduct</i> —Refunds .. .. .	—1,185
Total B.—Navigation, Embankment and Drainage Works ..	4,60,136
Grand Total ..	4,94,583
 <b>E.—Debt Services—</b>	
<b>XX.—Interest—</b>	
Interest on loans and advances by the State Governments ..	34,17,307
Interest realised on investment of Cash Balances .. ..	14,62,290
Interest on arrears of Revenue—	
(i) Land Revenue .. .. .	9,24,047
(ii) Other Revenue .. .. .	1,41,811
Interest on Irrigation Capital Outlay incurred before 1st April, 1937	12,07,731
Miscellaneous .. .. .	2,38,176
<i>Deduct</i> —Refunds .. .. .	—620
Total ..	73,90,742



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

Heads.	Actuals for 1958-59.
	Rs.
<b>F.—Civil Administration—</b>	
<b>XXI.—Administration of Justice—</b>	
Sale proceeds of unclaimed and escheated property .. .. .	1,55,795
Court-fees realised in cash .. .. .	18,120
General fees, fines and forfeitures .. .. .	36,57,945
Pledership and Mukhtearship examination fees .. .. .	6,933
Receipts of the Official Assignee .. .. .	1,17,225
Receipts of the Official Receiver, Calcutta .. .. .	1,49,369
Miscellaneous fees and fines—	
(i) Record Room Receipts .. .. .	2,036
(ii) Other Receipts .. .. .	1,47,537
Miscellaneous .. .. .	1,45,106
Recoveries of overpayment .. .. .	5,490
Collection of payments for services rendered .. .. .	1,59,459
<i>Deduct—Refunds</i> .. .. .	- 62,523
<b>Total</b> .. .. .	<b>46,02,492</b>
<b>XXII.—Jails and Convict Settlements—</b>	
Jails .. .. .	3,02,474
Jails manufactures .. .. .	4,64,687
Recoveries of overpayments .. .. .	2,136
<i>Deduct—Refunds</i> .. .. .	- 70
<b>Total</b> .. .. .	<b>7,69,227</b>
<b>XXIII.—Police—</b>	
Police supplied to Railways .. .. .	1,444
Police supplied to public departments, private companies and persons .. .. .	1,03,218
Receipts and recoveries on account of Presidency Police .. .. .	22,81,994
Cash receipts under the Arms Act .. .. .	1,53,593
Fees, fines and forfeitures .. .. .	67,291
Recoveries of overpayments .. .. .	22,615
Collection of payments for services rendered .. .. .	7,13,650
Miscellaneous .. .. .	5,92,763
<i>Deduct—Refunds</i> .. .. .	- 13,801
<b>Total</b> .. .. .	<b>39,22,767</b>

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

Heads.	Actuals for 1958-59.
	Rs.
<b>F.—Civil Administration— contd.</b>	
<b>XXIV.—Ports and Pilotage</b>	
<b>B.—OTHER PORTS—</b>	
Sale proceeds of vessels and stores .. .. .	76
Registration and other fees .. .. .	11,441
Miscellaneous .. .. .	89,465
<i>Deduct—Refunds</i> .. .. .	—2,488
Total ..	98,494
<b>XXVI. Education—</b>	
<b>A.—UNIVERSITY—</b>	
Fees, Government Arts College .. .. .	12,86 9 13
Fees, Government Professional Colleges .. .. .	29 337
<b>B.—SECONDARY—</b>	
Fees, Government Secondary Schools .. .. .	6,93,187
<b>D.—SPECIAL—</b>	
Fees and other receipts, Government Special Schools .. .. .	8,526
<b>E.—GENERAL—</b>	
Contributions .. .. .	1,00,000
Subventions from the Government of India for Development Schemes	1,92,47,435
Recoveries of overpayments .. .. .	9,45,030
Collection of payments for services rendered .. .. .	34,673
Miscellaneous .. .. .	11,38,212
Income from endowments .. .. .	740
Receipts in England .. .. .	249
<i>Deduct—Refunds</i> .. .. .	—61,533
Total ..	2,34,22,769

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

Heads.	Actuals for 1958-59.
	Rs.
<b>F.—Civil Administration —<i>contd.</i></b>	
<b>XXVII.—Medical —</b>	
Medical School and College fees .. .. .	7,10,783
Hospital receipts .. .. .	14,52,192
Mental Hospital receipts .. .. .	19,535
Sale of medicines .. .. .	4,88,932
Contributions .. .. .	10,89,017
Income from endowments .. .. .	12,400
Recoveries of overpayments .. .. .	32,028
Collection of payments for services rendered .. .. .	63,444
Miscellaneous .. .. .	10,99,086
Subvention from the Government of India for Development Schemes	27,62,682
Receipts on account of Provincialisation of Sadar and Sub-Divisional Hospitals.	2,04,573
<i>Deduct—Refunds</i> .. .. .	-1,16,414
<b>Total</b> ..	<b>78,18,258</b>
<b>XXVIII.—Public Health—</b>	
Sale-proceeds of sera and vaccines, etc. .. .. .	1,92,894
Subventions from the Government of India for Development Schemes	54,40,000
Contributions .. .. .	93,114
Recoveries of overpayments .. .. .	5,924
Collection of payments for services rendered .. .. .	3,40,114
Miscellaneous .. .. .	1,26,476
<i>Deduct—Refunds</i> .. .. .	-7,786
<b>Total</b> ..	<b>61,90,736</b>

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

Heads.	Actuals for 1958-59.
	Rs.
<b>F.—Civil Administration—<i>contd.</i></b>	
<b>XXIX.—Agriculture —</b>	
Agricultural receipts .. .. .	2,02,82,16
Fisheries .. .. .	2,42,67
Recoveries of overpayments .. .. .	35,087
Collection of payments for services rendered .. .. .	8,927
Transfer from the Deposit Account of Grants made by other Govern- ments, Local Funds or other outside Bodies.	52,142
Subventions from the Government of India for Development Schemes	41,06,203
<i>Deduct</i> —Refunds .. .. .	—21,768
<b>Total</b> ..	<b>2,46,85,435</b>
<b>XXX.—Veterinary —</b>	
Veterinary College and School fees .. .. .	64,222
Other receipts .. .. .	1,28,050
Collection of payments for services rendered .. .. .	1,802
Subventions from the Government of India for Development Schemes	13,68,200
Receipts in England .. .. .	667
<i>Deduct</i> —Refunds .. .. .	—3,251
<b>Total</b> ..	<b>15,59,690</b>
<b>XXXI.—Co-operation—</b>	
Audit fees .. .. .	3,21,845
Miscellaneous receipts .. .. .	66,41,420
<i>Deduct</i> —Refunds .. .. .	—310
<b>Total</b> ..	<b>69,62,955</b>
<b>XXXII.—Industries and Supplies—</b>	
Industries .. .. .	6,39,713
Receipts from Cottage and Small-scale Industries .. .. .	25,02,940
Cinchona plantations .. .. .	24,48,345
Subventions from the Government of India for Development Schemes	44,67,364
Recoveries of overpayments .. .. .	..
Collection of payments for services rendered .. .. .	13,339
Receipts in England .. .. .	76,989
<i>Deduct</i> —Refunds .. .. .	—98,240
<b>Total</b> ..	<b>1,00,50,450</b>

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

Heads.	Actuals for 1958-59. Rs.
<b>F.—Civil Administration—<i>conold.</i></b>	
<b>XXXVI.—Miscellaneous Departments—</b>	
Labour and Emigration—	
Transfer from the Deposit Account of the Grant made by the Central Tea Board.	36,947
Fees for the registration of Trade Unions .. .. .	2,122
Miscellaneous—	
Examination fees .. .. .	1,08,724
Fees for the inspection of steam boilers .. .. .	2,94,503
Administration of Indian Partnership Act, 1932 .. .. .	12,760
Fees realized under the Factories Act, 1948 .. .. .	7,77,890
Miscellaneous .. .. .	4,03,609
Fire Services .. .. .	10,33,113
<i>Deduct</i> —Refunds .. .. .	-1,103
<b>Total</b> ..	<b>26,68,565</b>

**H.—Civil Works Multipurpose River Schemes and Miscellaneous Public Improvements—****XXXIX.—Civil Works—**

Rents .. .. .	7,02,357
Ferry Receipts .. .. .	1,99,663
Tolls on Roads .. .. .	6,32,279
Recoveries of expenditure .. .. .	2,92,970
Transfer <sup>1</sup> from Central Road Fund .. .. .	49,96,082
Subventions from the Government of India for Development Schemes	10,09,600
Receipts from Workshops .. .. .	9,329
Miscellaneous .. .. .	19,81,278
<i>Deduct</i> —Refunds .. .. .	-12,182
<b>Total</b> ..	<b>98,11,376</b>

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

Heads.	Actuals for 1958-59.
	Rs.
<b>H—Civil Works Multipurpose River Schemes and Miscellaneous Public Improvements—<i>concl'd.</i></b>	
<b>XLA.—Receipts from Multipurpose River Schemes—</b>	
Mayurakshi Reservoir Project—	
Gross Receipts .. .. .	5,33,530
	<hr/>
Total ..	5,33,530
	<hr/>
 <b>I.—Electricity Schemes—</b>	
<b>XLI.—Receipts from Electricity Schemes—</b>	
<i>Deduct—</i> Working Expenses .. .. .	—50
	<hr/>
Total ..	—50
	<hr/>
 <b>J.—Miscellaneous—</b>	
<b>XLIV.—Receipts-in-aid of Superannuation—</b>	
Contribution for pensions and gratuities .. .. .	4,53,427
Miscellaneous .. .. .	9,164
<i>Deduct—</i> Refunds .. .. .	—1,153
	<hr/>
Total ..	4,61,438
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No. 5.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads.	Actuals for 1958-59.
	Rs.
<b>J.—Miscellaneous—<i>contd.</i></b>	
<b>XLV.—Stationery and Printing—</b>	
Stationery receipts .. .. .	1,90,696
Sale of plain paper used with stamps .. .. .	2,80,005
Sale of Gazettes and other Government publications .. .. .	1,25,570
Other press receipts .. .. .	2,44,120
Receipts in England .. .. .	447
<i>Deduct</i> —Refunds .. .. .	—139
<b>Total</b> ..	<b>8,40,699</b>
 <b>XLVI.—Miscellaneous—</b>	
Unclaimed deposits .. .. .	38,76,004
Sale of old stores and materials .. .. .	3,96,520
Sales of lands and houses, etc. .. .. .	654
Fees for Government audit .. .. .	32,573
Rents, rates and taxes .. .. .	5,230
Other fees, fines and forefuitres .. .. .	10,625
Receipts on account of displaced persons .. .. .	1,24,72,075
Recoveries of overpayments .. .. .	17,96,786
Collection of payments for services rendered .. .. .	22,56,798
Miscellaneous .. .. .	2,46,67,591
Receipts in connection with Elections .. .. .	1,01,780
Loss or gain by exchange .. .. .	929
Subsidy from the Government of India under the Subsidised Industrial Housing Scheme.	12,00,000
Subventions from the Government of India for Development Schemes	10,70,000
Contributions for Five-Year Plan .. .. .	29,519
<i>Deduct</i> —Refunds .. .. .	—20,61,037
<b>Total</b> ..	<b>4,58,56,04</b>

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

Heads.	Actuals for 1958-59.
	Rs.
<b>J.—Miscellaneous—<i>concl.</i></b>	
<b>XLVI-A.—Receipts from Road and Water Transport Schemes—</b>	
<b>(a) ROAD TRANSPORT—</b>	
Gross Receipts—	
Receipts from Motor Transport Services .. .. .	3,25,16,251
Interest on Depreciation and other Reserve Funds .. .. .	3,28,200
<i>Deduct</i> —Refunds .. .. .	- 985
Working Expenses—	
Direction (Voted) .. .. .	-12,75,519
Operation—	
Voted .. .. .	-2,92,18,523
Charged .. .. .	-16,16,000
	<hr/>
Net Receipts ..	7,33,424
	<hr/>
<b>L.—Contributions and Miscellaneous Adjustments between Central and State Governments—</b>	
XLIX.—Grants-in-aid from Central Government .. .. .	4,97,21,637
	<hr/>
Total ..	4,97,21,637
	<hr/>
<b>L.—Miscellaneous Adjustments between Central and State Governments—</b>	
Contribution from the Central Government on account of administration of Petroleum and Explosive Acts.	21,032
	<hr/>
Total ..	21,032
	<hr/>
<b>M.—Extraordinary Items—</b>	
<b>LI.—Extraordinary Receipts—</b>	
Other items .. .. .	4,12,718
	<hr/>
Total ..	4,12,718
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No. 5.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads.	Actuals for 1958-59.
	Rs.
<b>M.—Extraordinary Items—<i>concl.</i></b>	
<b>LI-A.—Receipts on Account of Community Development Projects, National Extension Service and Local Development Works—</b>	
<b>A.—Community Development Project—</b>	
Grants from the Government of India .. .. .	68,88,295
Other receipts .. .. .	61,174
<b>B.—National Extension Service—</b>	
Grants from the Government of India .. .. .	6,13,000
Other Receipts .. .. .	57,027
<b>C.—Local Development Works—</b>	
Grants from the Government of India .. .. .	28,34,500
Other Receipts .. .. .	2,42,708
<i>Deduct—Refunds</i> .. .. .	—59,181
<b>D.—General—</b>	
Grants from the Government of India .. .. .	3,609
<b>Total</b> ..	1,06,41,132
 <b>LI-C.—Pre-partition Receipts—</b>	
Undisbursed amount of the claim passed by the Application Committee	1,595
<b>Total</b> ..	1,59

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

Heads.	Actuals for 1958-59.							
	Charged.				Voted.			
	1	2	3	4	5	6	7	8
	Out of Consoli- dated Fund.	Out of Con- tingency Fund.	Out of Consoli- dated Fund.	Out of Con- tingency Fund.	Out of Consoli- dated Fund.	Out of Con- tingency Fund.	Total.	Grand Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Direct Demands on the Revenue—</b>								
<b>4.—Taxes on Income other than Cor- poration Tax and Estate Duty—</b>								
Collection of Taxes on Agricultural Income.	220	..	..	220	5,78,228	..	5,78,228	5,78,448
Total ..	220	..	..	220	5,78,228	..	5,78,228	5,78,448
<b>7.—Land Revenue—</b>								
Charges of administration ..	..	..	..	..	33,27,744	..	33,27,744	33,27,744
Management of Government Estates ..	..	..	..	..	1,82,93,769	..	1,82,93,769	1,82,93,769
Survey, Settlement and Record Operations.	..	..	..	..	1,30,41,550	..	1,30,41,550	1,30,41,550
Land Records ..	..	..	..	..	69,047	..	69,047	69,047
Assignments and Compensation ..	..	..	..	..	56,85,079	..	56,85,079	56,85,079
Works ..	..	..	..	..	37,395	..	37,395	37,395
Total ..	..	..	..	..	4,04,54,584	..	4,04,54,584	4,04,54,584
<b>8.—State Excise Duties—</b>								
Superintendence ..	..	..	..	..	7,71,455	..	7,71,455	7,71,455

District Executive Establishment ..	..	..	34,74,294	..	34,74,294
Cost of opium supplied to State Excise Department.	..	..	64,982	..	64,982
Works ..	..	..	2,555	..	2,555
Total ..	..	..	43,13,286	..	43,13,286

**9.—Stamps—****A.—Non-Judicial—**

Superintendence ..	..	..	89,478	..	89,478
Charges for the sale of stamps ..	..	..	3,93,335	..	3,93,335
Cost of stamps supplied from Central Stamps Stores.	..	..	2,88,398	..	2,88,398

**B.—Judicial—**

Superintendence ..	..	..	44,739	..	44,739
Charges for the sale of stamps ..	..	..	64,040	..	64,040
Cost of stamps supplied from Central Stamps Stores.	..	..	1,13,931	..	1,13,931
Total ..	..	..	9,93,921	..	9,93,921

**10.—Forest—**

Conservancy and Works ..	..	..	33,42,064	..	33,42,064
Establishment ..	..	..	37,92,605	..	37,92,605
Development Schemes ..	..	..	22,53,253	..	22,53,253
Total ..	..	..	93,87,922	..	93,87,922

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

Heads.	Actuals for 1968-59.							
	Charged.				Voted.			
	2	3	4	5	6	7	8	
	Rs.	Out of Consol- dated Fund.	Rs.	Out of Consol- dated Fund.	Rs.	Out of Contain- gency Fund.	Rs.	Grand Total.
<b>A.—Direct Demands on the Revenue— <i>concl.</i></b>								
<b>11.—Registration—</b>								
Superintendence .. .. .	..	..	..	1,00,407	..	..	1,00,407	1,00,407
District Charges .. .. .	..	..	..	22,64,310	..	..	22,64,310	22,64,310
Works .. .. .	..	..	..	3,182	..	..	3,182	3,182
Total .. .. .	..	..	..	23,67,899	..	..	23,67,899	23,67,899
<b>12.—Taxes on Vehicles—</b>								
Compensation to local bodies etc. ..	..	4,50,000	..	..	..	..	..	4,50,000
Total .. .. .	..	4,50,000	..	..	..	..	..	4,50,000
<b>12A.—Sales Tax—</b>								
Taxes under the Bengal Finance (Sales Tax) Act, 1941.	..	..	..	22,56,995	..	..	22,56,995	22,56,995
Total .. .. .	..	..	..	22,56,995	..	..	22,56,995	22,56,995

**13.—Other Taxes and Duties—**

COLLECTION CHARGES—					
Entertainment Tax	..	..	1,08,244	..	1,08,244
Betting Tax	..	..	10,000	..	10,000
Charges under the Electricity Acts	..	..	5,79,534	..	5,79,534
Taxes on Entry of Goods in Local Areas.	..	..	3,10,400	..	3,10,400
<b>Total</b>	..	..	<b>10,08,178</b>	..	<b>10,08,178</b>

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

<b>17.—Interest on Irrigation Works (Commercial)—</b>					
Irrigation Works	..	9,30,373	..	9,30,373	9,30,373
Navigation, Embankment and Drainage Works.	..	10,93,954	..	10,93,954	10,93,954
<b>Total</b>	..	<b>20,24,327</b>	..	<b>20,24,327</b>	<b>20,24,327</b>

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

Heads.	Actuals for 1958-59.							
	Charged.				Voted.			
	1	2	3	4	5	6	7	8
	Rs.	Out of Consol- dated Fund.	Rs.	Total.	Out of Consol- dated Fund.	Rs.	Total.	Rs.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—<i>concl.</i></b>								
<b>18.—Other Revenue Expenditure Financed from Ordinary Revenue—</b>								
<b>A.—Irrigation Works—</b>								
<b>(1) WORKS (NON-COMMERCIAL)—</b>								
Works .. .. .	..	..	..	..	38,490	..	38,490	38,490
Maintenance and Repairs .. .	..	..	..	..	32,555	..	32,555	32,555
Establishment .. .. .	..	..	..	..	74,735	..	74,735	74,735
Extensions and Improvements ..	..	..	..	..	9,803	..	9,803	9,803
Tools and Plant .. .. .	..	..	..	..	6,399	..	6,399	6,399
Total .. .. .	..	..	..	..	1,61,982	..	1,61,982	1,61,982
<b>(2) MISCELLANEOUS EXPENDITURE—</b>								
Works .. .. .	..	..	..	..	1,65,957	..	1,65,957	1,65,957
Establishment .. .. .	..	..	..	..	4,35,398	..	4,35,398	4,35,398
Tools and Plant .. .. .	..	..	..	..	22,817	..	22,817	22,817

Other Charges .. .. .	..	..	..	2,16,968	..	2,16,968	2,16,968
Suspense .. .. .	..	..	..	-2,838	..	-2,838	-2,838
<b>Total</b> .. .. .	..	..	..	8,38,302	..	8,38,302	8,38,302
<b>Total—A.—Irrigation Works</b> .. .. .	..	..	..	10,00,284	..	10,00,284	10,00,284

**B.—Navigation Embankment and Drainage Works.—**

**(1) WORKS (NON-COMMERCIAL)**

Works .. .. .	..	..	..	11,87,683	..	11,87,683	11,87,683
Extensions and Improvements .. .. .	..	..	..	19,691	..	19,691	19,691
Maintenance and Repairs .. .. .	..	..	..	35,15,633	..	35,15,633	35,15,633
Establishment .. .. .	..	..	..	21,57,551	..	21,57,551	21,57,551
Tools and Plant .. .. .	..	..	..	3,01,359	..	3,01,359	3,01,359
Suspense .. .. .	..	..	..	2,92,597	..	2,92,597	2,92,597
<b>Total</b> .. .. .	..	..	..	74,74,514	..	74,74,514	74,74,514

**(2) MISCELLANEOUS EXPENDITURE—**

Establishment .. .. .	..	..	..	2,86,363	..	2,86,363	2,86,363
Grants-in-aid .. .. .	..	..	..	10,000	..	10,000	10,000
Tools and Plant .. .. .	..	..	..	9,379	..	9,379	9,379
Other Charges .. .. .	..	..	..	1,17,677	..	1,17,677	1,17,677
<b>Total</b> .. .. .	..	..	..	4,23,419	..	4,23,419	4,23,419
<b>Total—B.—Navigation, etc.</b> .. .. .	..	..	..	78,97,933	..	78,97,933	78,97,933
<b>Total—A.—Irrigation, etc.</b> .. .. .	..	..	..	10,00,284	..	10,00,284	10,00,284
<b>Grand Total</b> .. .. .	..	..	..	88,98,217	..	88,98,217	88,98,217

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

Heads.	Actuals for 1968-69.						Grand Total.
	Charged.			Voted.			
	Out of Consoli- dated Fund.	Out of Con- tingency Fund.	Total.	Out of Consoli- dated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>E. Debt Services—</b>							
<b>22.—Interest on Debt and other Obligations—</b>							
<b>A.—Interest on Ordinary Debt—</b>							
(1) RUPEE DEBT—							
Permanent Loans—							
3½ per cent. West Bengal Loan, 1962.	7,94,040	..	7,94,040	..	..	..	7,94,040
4 per cent. West Bengal Loan, 1963.	13,51,257	..	13,51,257	..	..	..	13,51,257
4 per cent. West Bengal Loan, 1964.	6,49,100	..	6,49,100	..	..	..	6,49,100
4 per cent. West Bengal Loan, 1967.	31,85,948	..	31,85,948	..	..	..	31,85,948
4 per cent. West Bengal Loan, 1968.	29,44,628	..	29,44,628	..	..	..	29,44,628
4½ per cent. West Bengal Loan, 1970.	10,08,316	..	10,08,316	..	..	..	10,08,316
Floating Loans—							
Interest on Ways and Means Advance from the Reserve Bank.	5,869	..	5,869	..	..	..	5,869
Interest on Cash Credit Advance from the State Bank.	1,70,287	..	1,70,287	..	..	..	1,70,287



Other Items—					..	
Management of Debt ..	24,690	..	24,690	..	..	24,690
Expenditure connected with the issue of new Loans and the sale of Securities held in the Cash Balance Investment Account.	87	..	87	..	..	87
Miscellaneous—						
Interest on Loans taken from the Central Government.	5,56,64,929	..	5,56,64,929	..	..	5,56,64,929
Deduct—Interest realised on Investments of Cash balances.	—58,698	..	—58,698	..	..	—58,698
<b>Total—A.—Interest on Ordinary Debt.</b>	<b>6,57,40,453</b>	..	<b>6,57,40,453</b>	..	..	<b>6,57,40,453</b>
<b>B.—Interest on Unfunded Debt—</b>						
State Provident Funds—						
Interest on General Provident Fund.	26,48,861	..	26,48,861	..	..	26,48,861
Interest on Indian Civil Service Provident Fund.	73,500	..	73,500	..	..	73,500
Interest on Indian Civil Service (Non-European Members) Provident Fund.	36,900	..	36,900	..	..	36,900
Interest on All India Services Provident Funds.	56,582	..	56,582	..	..	56,582
Interest on Contributory Provident Funds.	1,85,343	..	1,85,343	..	..	1,85,343
<b>Total—B.—Interest on Unfunded Debt.</b>	<b>30,01,186</b>	..	<b>30,01,186</b>	..	..	<b>30,01,186</b>

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

Heads.	Actuals for 1958-59.							
	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.	
<b>E—Debt Services—contd.</b>								
<b>22—Interest on Debt and other obligations.—contd.</b>								
<b>G.—Interest on other obligations—</b>								
Interest on Depreciation and other Reserve Funds—								
Miscellaneous .. .. .	5,037	..	5,037	..	..	..	5,037	
Interest on deposits of Depreciation Reserves of Government Commercial Undertakings.	3,28,200	..	3,28,200	..	..	..	3,28,200	
<b>Total—C.—Interest on other obligations</b>	<b>3,33,237</b>	<b>..</b>	<b>3,33,237</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>3,33,237</b>	
<b>Total—A, B and C</b> .. .. .	<b>6,90,74,876</b>	<b>..</b>	<b>6,90,74,876</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>6,90,74,876</b>	

**D—Transfer—**

**Deduct—**

(1) Interest transferred to Commemorial Departments—

Multipurpose River Schemes .. .. . —68,31,921 .. .. . —68,31,921

Irrigation .. .. . —8,16,596 .. .. . —8,16,596

(2) Interest on Capital advance to the Damodar Valley Corporation. .. .. . —3,00,55,917 .. .. . —3,00,55,917

(3) Interest transferred to Transport Department for State Buses. .. .. . —16,16,000 .. .. . —16,16,000

**Deduct—Total D—Transfers .. .. . —3,93,20,434 .. .. . —3,93,20,434**

**Total .. .. . 2,97,54,442 .. .. . 2,97,54,442**

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

Heads.	Actuals for 1958-59.				Total.	Grand To tal.	
	Charged.		Voted.				
	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.
<b>E—Debt Services—concltd.</b>							
<b>23—Appropriation for Reduction or Avoidance of Debt—</b>							
Sinking Funds—							
(i) 3½ per cent. West Bengal Loan, 1962.	10,70,000	..	10,70,000	..	..	..	10,70,000
(ii) 4 per cent. West Bengal Loan, 1964.	10,31,000	..	10,31,000	..	..	..	10,31,000
(iii) 4 per cent. West Bengal Loan, 1963.	24,60,000	..	24,60,000	..	..	..	24,60,000
(iv) 4 per cent. West Bengal Loan, 1967.	39,11,000	..	39,11,000	..	..	..	39,11,000
(v) 4 per cent. West Bengal Loan, 1968.	36,68,000	..	36,68,000	..	..	..	36,68,000
Total—Sinking Fund ..	1,21,40,000	..	1,21,40,000	..	..	..	1,21,40,000

Depreciation Funds—							
(i) 3½ per cent. West Bengal Loan, 1962.	2,62,000	..	2,62,000	..	..	..	2,62,000
(ii) 4 per cent. West Bengal Loan, 1964.	3,00,000	..	3,00,000	..	..	..	3,00,000
(iii) 4 per cent. West Bengal Loan, 1963.	5,40,000	..	5,40,000	..	..	..	5,40,000
(iv) 4 per cent. West Bengal Loan, 1967.	11,38,000	..	11,38,000	..	..	..	11,38,000
(v) 4 per cent. West Bengal Loan, 1968.	10,67,000	..	10,67,000	..	..	..	10,67,000
<b>Total—Depreciation Funds</b>	<b>33,07,000</b>	..	<b>33,07,000</b>	..	..	..	<b>33,07,000</b>
<b>Total ..</b>	<b>1,54,47,000</b>	..	<b>1,54,47,000</b>	..	..	..	<b>1,54,47,000</b>

**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	1,56,141	..	1,56,141	..	..	..	1,56,141
Staff and House-hold of the Governor	2,00,809	..	2,00,809	..	..	..	2,00,809
Government Hospitality Organisation.	22,474	..	22,474	80538	..	..	1,03,012
Expenditure from Contract Allowance.	1,38,490	..	1,38,490	..	..	..	1,38,490
Tour Expenses ..	68,491	..	68,491	..	..	..	68,491
Ministers ..	..	..	..	12,04,455	..	12,04,455	12,04,455

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

Heads.	Actuals for 1958-59.							
	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	
<b>F.—Civil Administration—contd.</b>								
<b>25.—General Administration—concd.</b>								
B—State Legislative Assembly ..	39,732	..	39,732	9,51,917	..	9,51,917	9,91,649	
State Legislative Council ..	37,501	..	37,501	2,09,029	..	2,09,029	2,46,530	
State Legislative Secretariat ..	..	..	..	6,45,507	..	6,45,507	6,45,507	
<b>C—ELECTIONS—</b>								
Other Election Charges ..	..	..	..	8,57,461	..	8,57,461	8,57,461	
<b>E—Secretariat and Attached offices—</b>								
Civil Secretariat ..	..	..	..	1,11,03,905	..	1,11,03,905	1,11,03,905	
Public Service Commission ..	3,78,995	..	3,78,995	..	..	..	3,78,995	
Board of Revenue ..	..	..	..	5,39,317	..	5,39,317	5,39,317	
Financial Commissioner and establishments—								
Local Fund Audit Establishments ..	..	..	..	4,97,161	..	4,97,161	4,97,161	

<b>F—Commissioners—</b>									
Commissioners	..	..	3,90,839	..	3,90,839	..	3,90,839	..	3,90,839
<b>G—District Administration—</b>									
General Establishments	..	..	2,746	..	1,17,97,389	..	1,17,97,389	..	1,18,00,135
Subdivisional Establishments	..	..	..	..	25,86,964	..	25,86,964	..	25,86,964
Other Establishments	..	..	..	..	77,675	..	77,675	..	77,675
<b>H—Works—</b>									
Original Works	..	..	..	..	85,234	..	85,234	..	85,234
<b>I—Miscellaneous—</b>									
Discretionary Grants by Heads of States, etc.	..	..	..	..	70,082	..	70,082	..	70,082
Miscellaneous	..	..	..	..	12,09,250	..	12,09,250	..	12,09,250
Rehabilitation Programme	..	..	..	..	5,83,748	..	5,83,748	..	5,83,748
Development Schemes	..	..	..	..	3,28,526	..	3,28,526	..	3,28,526
Charges in England—									
Share of cost of the High Commissioner's Establishment debitable to State Government.	..	..	..	..	6,400	..	6,400	..	6,400
Other Charges	..	..	..	..	476	..	476	..	476
Total	..	..	11,11,379	..	11,11,379	..	3,32,25,873	..	3,43,37,252

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

Heads.	Actuals for 1958-59.							
	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.	
<b>F.—Civil Administration—<i>contd.</i></b>								
<b>27.—Administration of Justice—</b>								
High Court .. .. .	..	..	30,31,444	..	..	..	30,31,444	
Law Officers .. .. .	..	..	..	11,47,035	..	11,47,035	11,47,035	
Administrator-General and Official Trustee.	..	..	..	3,16,493	..	3,16,493	3,16,493	
Sheriff and Reporter, Calcutta ..	..	..	28,357	89,224	..	89,224	1,17,581	
Official Assignee .. .. .	..	..	..	1,01,878	..	1,01,878	1,01,878	
Official Receiver, Calcutta .. ..	..	..	..	1,69,486	..	1,69,486	1,69,486	
Coroner's Court .. .. .	..	..	..	9,244	..	9,244	9,244	
Presidency Magistrate's Court ..	..	..	..	6,73,239	..	6,73,239	6,73,239	
Civil and Sessions Court .. .. .	..	..	..	61,28,878	..	61,28,878	61,28,878	
Courts of Small Causes .. .. .	..	..	..	4,28,329	..	4,28,329	4,28,329	
Criminal Courts .. .. .	..	..	..	29,862	..	29,862	29,862	
Pleadership and Muktership Exa- mination charges.	..	..	..	5,952	..	5,952	5,952	
Works .. .. .	..	..	..	77,912	..	77,912	77,912	



Charges in England—									
Other charges .. .. .	454	..	..	..	..	..	..	..	454
Total .. .. .	30,60,255	..	30,60,255	..	91,77,532	..	91,77,532	..	1,22,37,787
<b>28.—Jails and Convict Settlements—</b>									
Settlement .. .. .	..	..	..	..	1,04,17,596	..	1,04,17,596	..	1,04,17,596
Jails Manufactures .. .. .	..	..	..	..	4,53,008	..	4,53,008	..	4,53,008
Works .. .. .	..	..	..	..	4,291	..	4,291	..	4,291
Total .. .. .	..	..	..	..	1,08,74,895	..	1,08,74,895	..	1,08,74,895
<b>29.—Police—</b>									
Presidency Police .. .. .	548	..	548	..	2,49,23,680	..	2,49,23,680	..	2,49,23,680
Superintendence .. .. .	..	..	..	..	7,12,820	..	7,12,820	..	7,12,820
District Executive Force .. .. .	19,241	..	19,241	..	4,62,78,950	..	4,62,78,950	..	4,62,98,191
Police Training Schools and Colleges .. .. .	..	..	..	..	9,07,819	..	9,07,819	..	9,07,819
Special Police .. .. .	..	..	..	..	13,82,972	..	13,82,972	..	13,82,972
Village Police .. .. .	..	..	..	..	1,93,511	..	1,93,511	..	1,93,511
Railway Police .. .. .	..	..	..	..	8,66,184	..	8,66,184	..	8,66,184
Criminal Investigation Department .. .. .	..	..	..	..	28,28,883	..	28,28,883	..	28,28,883
Works .. .. .	..	..	..	..	3,44,995	..	3,44,995	..	3,44,995
Charges in England—									
Leave Salaries and Deputation Pay .. .. .	..	..	..	..	892	..	892	..	892
Other Charges .. .. .	..	..	..	..	943	..	943	..	943
Total .. .. .	19,789	..	19,789	..	7,84,41,649	..	7,84,41,649	..	7,84,61,438

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

Heads.	Actuals for 1958-59.				Voted.				
	Charged.		Total.		Out of Consolidated Fund.		Out of Contingency Fund.		Grand Total.
1	2	3	4	5	6	7	8	Rs.	
<b>F.—Civil Administration—contd.</b>									
<b>30.—Ports and Pilotage—</b>									
<i>B.—Other Ports—</i>									
Charge for Pooled Launches	..	..	..	..	5,62,989	..	..	5,62,989	5,62,989
Ports Establishments	..	..	..	..	98,009	..	..	98,009	98,009
Development Schemes	..	..	..	..	4,00,000	..	..	4,00,000	4,00,000
Miscellaneous	..	..	..	..	2,99,125	..	..	2,99,125	2,99,125
Works	..	..	..	..	15,576	..	..	15,576	15,576
<b>Total</b>	..	..	..	..	13,75,699	..	..	13,75,699	13,75,699
<b>36. Scientific Departments—</b>									
Grants-in-aid and Donations to Scientific Societies and Institutes.	..	..	..	..	69,540	..	..	69,540	69,540
<b>Total</b>	..	..	..	..	69,540	..	..	69,540	69,540

37.—Education—

A.—University—

Grants to Universities	..	..	..	21,61,500	..	21,61,500	21,61,500
Government Arts Colleges	..	..	..	35,56,725	..	35,56,725	35,56,725
Grants to non-Government Arts Colleges.	..	..	..	15,51,749	..	15,51,749	15,51,749
Government Professional Colleges	..	..	..	7,92,262	..	7,92,262	7,92,262
Grants to non-Government Professional Colleges.	..	..	..	48,381	..	48,381	48,381

B.—Secondary—

Government Secondary Schools	..	..	..	25,38,257	..	25,38,257	25,38,257
Direct grants to non-Government Secondary Schools.	..	..	..	71,62,558	..	71,62,558	71,62,558
Grants to Local Bodies for Secondary Education.	..	..	..	50,18,000	..	50,18,000	50,18,000

C.—Primary—

Government Primary Schools	..	..	..	4,12,994	..	4,12,994	4,12,994
Direct grants to non-Government Primary Schools.	..	..	..	21,16,783	..	21,16,783	21,16,783
Grants to Local Bodies for Primary Education.	..	..	..	50,36,313	..	50,36,313	50,36,313

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

Heads.	Actuals for 1958-59.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>F.—Civil Administration—contd.</b>							
<b>37—Education—concltd.—</b>							
<i>D.—Special—</i>							
Government Special Schools .. .. .	..	..	..	8,40,006	..	8,40,006	8,40,006
Direct grants to non-Government Special Schools.	..	..	..	7,27,556	..	7,27,556	7,27,556
<i>E.—General—</i>							
Direction .. .. .	..	..	..	4,22,447	..	4,22,447	4,22,447
Inspection .. .. .	..	..	..	13,40,641	..	13,40,641	13,40,641
Scholarship .. .. .	..	..	..	5,03,131	..	5,03,131	5,03,131
Development Schemes .. .. .	..	..	..	7,52,32,979	..	7,52,32,979	7,52,32,979
Miscellaneous .. .. .	..	..	..	1,80,70,181	..	1,80,70,181	1,80,70,181
Works .. .. .	..	..	..	10,515	..	10,515	10,515

Amount transferred to the Fund for promotion of education amongst educationally backward classes.	..	10,91,000	..	10,91,000	10,91,000
Expenditure from the Fund for promotion of education amongst educationally backward classes.	..	12,32,196	..	12,32,196	12,32,196
<i>Deduct</i> —Amount met from the fund for promotion of education amongst educationally backward classes.	..	—11,94,738	..	—11,94,738	—11,94,738
<i>F.—Charges in England—</i>					
Leavee Salaries and Deputation Pay.	..	16,793	..	16,793	16,793
Government Scholarships	..	46,305	..	46,305	46,305
Other charges	..	13,559	..	13,559	13,559
Total	..	12,93,48,093	..	12,93,48,093	12,93,48,093

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

Heads.	Actuals for 1958-59.							
	Charged				Voted.			
	2	3	4	5	6	7	8	
Rs.	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	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>F.—Civil Administration—contd.</b>								
<b>38—Medical—</b>								
Medical Establishment	..	..	..	19,53,652	..	19,53,652	19,53,652	
Hospitals and Dispensaries	..	..	..	1,53,30,504	..	1,53,30,504	1,53,30,504	
Grants for Medical purposes	..	..	..	7,16,822	..	7,16,822	7,16,822	
Medical Colleges and Schools	..	..	..	16,76,907	..	16,76,907	16,76,907	
Mental Hospital	..	..	..	6,08,247	..	6,08,247	6,08,247	
Chemical Examiner	..	..	..	72,981	..	72,981	72,981	
Provincialisation of Sadar and Sub-divisional Hospitals.	..	..	..	44,76,801	..	44,76,801	44,76,801	
Works	..	..	..	21,062	..	21,062	21,062	
Suspense	..	..	..	58,24,418	..	58,24,418	58,24,418	
Miscellaneous	..	..	..	2,73,555	..	2,73,555	2,73,555	
Development Schemes	..	..	..	1,99,71,807	..	1,99,71,807	1,99,71,807	

Charges in England—						
Leave Salaries and Deputation Pay.	..	..	14,745	..	14,745	14,745
Contribution to the Bureau of Hygiene, etc.	..	..	120	..	120	120
Other Charges	..	..	9,231	..	9,231	9,231
Total	..	..	5,09,50,852	..	5,09,50,852	5,09,50,852
<b>39—Public Health—</b>						
Public Health Establishment	..	..	20,41,763	..	20,41,763	20,41,763
Grants for Public Health purposes	..	..	6,66,412	..	6,66,412	6,66,412
Expenses in connection with epidemic diseases.	..	..	9,57,896	..	9,57,896	9,57,896
Bacteriological Laboratories	..	..	3,12,038	..	3,12,038	3,12,038
Pasteur Institutes	..	..	1,25,563	..	1,25,563	1,25,563
Leprosy	..	..	1,44,430	..	1,44,430	1,44,430
Suspense	..	..	-50,11,124	..	-50,11,124	-50,11,124
Works	..	..	1,68,450	..	1,68,450	1,68,450
Development Schemes	..	..	1,20,33,147	..	1,20,33,147	1,20,33,147
Charges in England—						
Other charges	..	..	45	..	45	45
Contribution to Bureau of Hygiene	..	..	120	..	120	120
Total	..	..	1,14,38,740	..	1,14,38,740	1,14,38,740

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

Heads.	Actuals for 1958-59.							
	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.	
<b>F.—Civil Administration—contd.</b>								
<b>40—Agriculture—</b>								
Direction .. .. .	..	..	..	4,47,264	..	4,47,264	4,47,264	
Superintendence .. .. .	..	..	..	46,15,993	..	46,15,993	46,15,993	
Experimental Farms .. .. .	..	..	..	5,45,807	..	5,45,807	5,45,807	
Agricultural Demonstration and Propaganda including public exhibitions and fairs.	..	..	..	5,35,744	..	5,35,744	5,35,744	
Agriculture Experiments and Research.	..	..	..	19,10,882	..	19,10,882	19,10,882	
Agricultural Education .. .. .	..	..	..	85,577	..	85,577	85,577	
Botanical and other Public Gardens	..	..	..	5,33,173	..	5,33,173	5,33,173	
Agricultural Development .. .. .	973	..	973	1,84,343	..	1,84,343	1,85,316	
Grants-in-aid, Contributions, etc.	..	..	..	23,960	..	23,960	23,960	
Fisheries .. .. .	..	..	..	19,54,478	..	19,54,478	19,54,478	
Development Schemes .. .. .	..	..	..	3,00,71,068	..	3,00,71,068	3,00,71,068	



Charges in England—

Leave Salaries and Deputation Pay	..	..	..	1,083	..	1,083	1,083
Other Charges	..	..	..	234	..	234	234
Contribution to the Bureau of Hygiene, etc.	..	..	..	93	..	93	93
<b>Total</b>	..	973	..	4,09,09,699	..	4,09,09,699	4,09,10,672

**41—Veterinary—**

Superintendence	..	..	..	2,84,622	..	2,84,622	2,84,622
Veterinary Education and Research	..	..	..	6,40,007	..	6,40,007	6,40,007
Subordinate Establishment	..	..	..	3,60,023	..	3,60,023	3,60,023
Hospitals and dispensaries	..	..	..	13,77,439	..	13,77,439	13,77,439
Other charges	..	..	..	11,877	..	11,877	11,877
Prize	..	..	..	851	..	851	851
Development Schemes	..	..	..	8,31,765	..	8,31,765	8,31,765
<b>Total</b>	..	..	..	35,06,584	..	35,06,584	35,06,584

**42—Co-operation—**

Superintendence	..	..	..	18,92,167	..	18,92,167	18,92,167
Grants-in-aid	..	..	..	60,45,534	..	60,45,534	60,45,534
Other charges	..	..	..	1,16,954	..	1,16,954	1,16,954
Development schemes	..	..	..	12,04,742	..	12,04,742	12,04,742
<b>Total</b>	..	..	..	92,59,397	..	92,59,397	92,59,397

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

Heads.	Actuals for 1958-59.							
	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.	
1	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
<b>F.—Civil Administration—conold.</b>								
<b>43—Industries and Supplies—</b>								
Industries .. .. .	..	..	..	39,89,562	..	39,89,562	39,89,562	
Cottage Industries .. .. .	..	..	..	16,36,849	..	16,36,849	16,36,849	
Salt .. .. .	..	..	..	899	..	899	899	
Development Schemes .. .. .	..	..	..	93,30,438	..	93,30,438	93,30,438	
Cinchona Plantations .. .. .	..	..	..	35,95,298	..	35,95,298	35,95,298	
Works .. .. .	..	..	..	42,261	..	42,261	42,261	
Charges in England—								
Stores for India .. .. .	..	..	..	416	..	416	416	
<b>Total</b>	..	..	..	1,85,95,723	..	1,85,95,723	1,85,95,723	
<b>47—Miscellaneous Departments—</b>								
Labour and Immigration—								
Inspector of Factories .. .. .	..	..	..	3,21,829	..	3,21,829	3,21,829	
Labour .. .. .	..	..	..	5,87,233	..	5,87,233	5,87,233	



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

Heads.	Actuals for 1958-59.							
	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.	
<b>H.—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—</b>								
<b>50—Civil Works—</b>								
Original Works—Buildings—								
Land Revenue ..	..	..	..	7,075	..	7,075	7,075	
State Excise Duties ..	..	..	..	10,800	..	10,800	10,800	
Registration ..	..	..	..	1,918	..	1,918	1,918	
Other Taxes and Duties ..	..	..	..	9,091	..	9,091	9,091	
General Administration ..	51,853	..	51,853	3,26,774	..	3,26,774	3,78,627	
Administration of Justice ..	..	..	..	86,962	..	86,962	86,962	
Jails and Convict Settlements ..	..	..	..	47,945	..	47,945	47,945	
Police ..	..	..	..	1,22,663	..	1,22,663	1,22,663	
Education..	..	..	..	48,726	..	48,726	48,726	

Medical ..	..	..	..	86,260	..	86,260	86,260
Agriculture ..	..	..	..	58,285	..	58,285	58,285
Co-operation ..	..	..	..	152	..	152	152
Industries and Supplies ..	..	..	..	18,555	..	18,555	18,555
Civil Works ..	..	..	..	21,363	..	21,363	21,363
Stationery and Printing ..	..	..	..	11,848	..	11,848	11,848
Miscellaneous Departments ..	..	..	..	20,061	..	20,061	20,061
Original Works—Communications ..	..	..	..	46,56,608	..	46,56,608	46,56,608
Original Works—Miscellaneous ..	..	..	..	4,409	..	4,409	4,409
Repairs—							
*Buildings ..	..	7,64,048	..	7,64,048	..	96,19,641	1,03,83,689
Communications ..	..	..	..	..	..	99,79,176	99,79,176
Miscellaneous ..	..	..	..	..	..	43,205	43,205
Establishment ..	..	98,674	..	98,674	..	46,29,416	47,28,090
Tools and Plant ..	..	4,678	..	4,678	..	11,96,601	12,01,279
Grants-in-aid ..	..	4,00,000	..	4,00,000	..	9,21,926	13,21,926
Suspense ..	..	9,923	..	9,923	..	(- )14,04,799	(- )13,94,876
Development Schemes ..	..	..	..	..	..	61,78,476	61,78,476
Total ..	..	13,29,176	..	13,29,176	..	3,67,03,137	3,80,32,313

\*The figures under "Repairs—Buildings" relates to the following Major heads (i) Charged—General Administration and (ii) Voted—(a) Land Revenue—42,936, (b) State Excise—33,743, (c) Registration—47,831, (d) Other Taxes and Duties—13,311, (e) General Administration—16,83,736, (f) Administration of Justice—4,86,984, (g) Jails and Convict Settlements—8,39,040, (h) Police—15,38,993, (i) Ports and Pilotage—3,743, (j) Education—10,70,859, (k) Medical—16,08,322, (l) Public Health—11,092, (m) Agriculture—1,34,497, (n) Veterinary—76,631, (o) Co-operation—173, (p) Industries—98,249, (q) Civil Works—4,56,103, (r) Stationery and Printing—36,711, (s) Miscellaneous—14,37,276.

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

Actuals for 1958-59.

Heads.	Charged.			Voted.			Grand Total.
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>H.—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—concl'd.</b>							
<b>51A—Interest on Capital Outlay on Multipurpose River Schemes—</b>							
Kansabati Reservoir Project ..	7,00,604	..	7,00,604	..	..	..	7,00,604
Mayurakshi Reservoir Project ..	61,31,317	..	61,31,317	..	..	..	61,31,317
Total ..	68,31,921	..	68,31,921	..	..	..	68,31,921
<b>51B—Other Revenue Expenditure connected with Multipurpose River Schemes—</b>							
<b>Mayurakshi Reservoir Project—</b>							
Barrage and Irrigation—							
Maintenance and Repairs ...	..	..	..	11,20,349	..	11,20,349	11,20,349
Establishment ..	..	..	..	(a) 10,80,582	..	10,80,582	10,80,582
Tools and Plant ..	..	..	..	64,234	..	64,234	64,234
Suspense ..	..	..	..	(-) 54,303	..	(-) 54,303	(-) 54,303
Total ..	..	..	..	22,10,862	..	22,10,862	22,10,862

J.—Miscellaneous—

54—Famine—

A.—Famine Relief—

Salaries and Establishment	..	..	41,98,892	..	41,98,892	41,98,892
Gratuitous Relief	..	..	1,80,35,418	..	1,80,35,418	1,80,35,418
Miscellaneous	..	..	4,83,77,777	..	4,83,77,777	4,83,77,777
Rehabilitation Programme	..	..	15,28,067	..	15,28,067	15,28,067
Works	..	..	2,90,385	..	2,90,385	2,90,385
Total	..	..	7,24,30,539	..	7,24,30,539	7,24,30,539

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	..	..	1,86,219	..	1,86,219	1,86,219
Charges in England—						
Allowances for Relatives of the Ruler of Cooch Behar.	..	..	18,000	..	18,000	18,000
Total	..	..	2,04,219	..	2,04,219	2,04,219

(e) Includes Rs. 67,876 on account of Hydro-Electric Installation.

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

Heads.	Expenditure for 1958-59.							
	<i>Charged.</i>				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.	
<b>J.—Miscellaneous—<i>contd.</i></b>								
<b>55.—Superannuation Allowances and Pensions—</b>								
Superannuation and Retired Allowances.	2,00,820	..	2,00,820	1,20,92,881	..	1,20,92,881	1,22,93,701	
Compassionate Allowances	..	..	..	51,282	..	51,282	51,282	
Gratuities	7,295	..	7,295	24,80,214	..	24,80,214	24,87,509	
Pensions for distinguished and meritorious service.	..	..	..	20,918	..	20,918	20,918	
Donations to Provident Funds	..	..	..	4,29,676	..	4,29,676	4,29,676	



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.	..	..	3,98,477	..	3,98,477	3,98,477
Government contribution paid under the Indian Civil Services Family Pension Rules.	..	..	1,600	..	1,600	1,600
<b>CHARGES IN ENGLAND—</b>						
Indian Civil Service ..	..	..	4,920	..	4,920	4,920
Other Civil Services in India ..	..	..	81,379	..	81,379	81,379
Compassionate Allowances ..	..	..	1,750	..	1,750	1,750
Deduct—Pensionary charges transferred to Commercial Department.	..	..	(- ) 4,38,704	..	(- ) 4,38,704	(- ) 4,38,704
<b>Total ..</b>	..	<b>2,08,116</b>	<b>1,54,16,733</b>	..	<b>2,08,116</b>	<b>1,54,16,733</b>
						<b>1,58,24,848</b>

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

Heads.	Expenditure for 1958-59.							
	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	
<b>J.—Miscellaneous—<i>contd.</i></b>								
<b>56.—Stationery and Printing—</b>								
<b>I.—STATIONERY—</b>								
Stationery Offices and Stores ..	..	..	..	2,21,731	..	2,21,731	2,21,731	
Stationery supplied by other Governments.	..	..	..	177	..	177	177	
Discount on plain paper used with stamps.	..	..	..	13,044	..	13,044	13,044	
Purchase of plain paper used with stamps.	..	..	..	81,751	..	81,751	81,751	
Purchase of Stationery Stores ..	..	..	..	36,76,150	..	36,76,150	36,76,150	
<i>Deduct</i> —Value of stationery supplied to other Governments and Paying Departments.	..	..	..	(-)-1,13,480	..	(-)-1,13,480	(-)-1,13,480	
<b>II.—PRINTING—</b>								
Government Presses ..	..	..	..	37,41,302	..	37,41,302	37,41,302	
Printing at Private Presses ..	..	..	..	22,414	..	22,414	22,414	
Cost of Printing work done by other Governments.	..	..	..	11,315	..	11,315	11,315	
Charges in England—	..	..	..	451	..	451	451	
Stores for India ..	..	..	..	76,54,855	..	76,54,855	76,54,855	
Total ..	..	..	..	76,54,855	..	76,54,855	76,54,855	

57—Miscellaneous—

	..	..	..	..	205	205
Cost of books and periodicals ..	..	..	..	..	205	205
Donations for charitable purposes ..	..	..	..	..	2,43,850	2,43,850
Permanent improvement of Sunderban Area.	..	..	..	..	7,14,268	7,14,268
Petty Establishments ..	..	..	..	..	13,91,861	13,91,861
Irrecoverable temporary loans and advances written off.	..	..	..	..	5,212	5,212
Expenditure on account of State Prisoners.	..	..	..	..	276	276
Rent, rates and taxes ..	..	..	..	..	1,44,594	1,44,594
Grants-in-aid, Contributions, etc. ..	..	16,72,114	..	..	2,06,28,621	2,23,00,735
Employment Exchanges and Resettlement.	..	..	..	..	2,77,965	2,77,965
Special Commissions of Enquiry	..	..	..	..	329	329
Expenditure on displaced persons and minorities.	..	7,308	..	..	4,65,71,924	4,65,79,232
Miscellaneous and unforeseen charges	..	289	..	..	54,21,397	54,21,686
Development Schemes ..	..	..	..	..	24,05,325	24,05,325
Charges in England—						
Other charges ..	..	..	..	..	230	230
Loss or gain by exchange ..	..	..	..	..	3,217	3,218
Total ..	..	16,79,712	..	..	7,78,09,274	7,94,88,986

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

Heads.	Expenditure for 1958-59.						Grand Total.
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>M.—Extraordinary items—</b>							
<b>63.—Extraordinary Charges—</b>							
<b>CHARGES IN INDIA—</b>							
Charges incurred as a direct result of War—							
Extra Police Force	..	..	..	30,33,590	..	30,33,590	30,33,590
Food	..	17,706	17,706	1,54,67,446	..	1,54,67,446	1,54,85,152
Loss on sale of subsidised food	..	..	..	27,50,792	..	27,50,792	27,50,792
Total	..	17,706	17,706	2,12,51,828	..	2,12,51,828	2,12,69,534

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

A.—COMMUNITY DEVELOPMENT PROJECTS—					
Supervision .. .. .	.. .. .	2,59,431	..	2,59,431	2,59,431
Project Headquarters .. .. .	.. .. .	70,74,155	..	70,74,155	70,74,155
Animal Husbandry and Agricultural Extension.	.. .. .	5,72,805	..	5,72,805	5,72,805
Suspense .. .. .	.. .. .	10,18,350	..	10,18,350	-10,18,350
Health and Rural Sanitation .. .. .	.. .. .	11,77,070	..	11,77,070	11,77,070
Education .. .. .	.. .. .	13,50,182	..	13,50,182	13,50,182
Social Education .. .. .	.. .. .	7,29,884	..	7,29,884	7,29,884
Communication .. .. .	.. .. .	15,95,414	..	15,95,414	15,95,414
Rural Arts, Crafts and Industries	.. .. .	2,73,513	..	2,73,513	2,73,513
B.—NATIONAL EXTENSION SERVICE—					
Block Headquarters .. .. .	.. .. .	93,691	..	93,691	93,691
Rural Arts, Crafts and Industries	.. .. .	19,769	..	19,769	19,769
Irrigation .. .. .	.. .. .	65,078	..	65,078	65,078
Recurring expenditure on Personnel retained on National Extension Service Pattern.	.. .. .	19,28,238	..	19,28,238	19,28,238

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

Heds.	Expenditure for 1958-59.								Grand Total.
	Charged.				Voted.				
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Rs.	Rs.	
1	2	3	4	5	6	7	8	Rs.	Rs.
<b>M.—Extraordinary Items—<i>concl'd.</i></b>									
<b>63.B.—Community Development Projects, National Extension Service and Local Development Works—<i>concl'd.</i></b>									
<b>C.—LOCAL DEVELOPMENT WORKS—</b>									
District Establishment .. .. .	..	..	..	3,27,576	..	3,27,576	3,27,576	..	3,27,576
Water Supply .. .. .	..	..	..	5,68,947	..	5,68,947	5,68,947	..	5,68,947
Improvement of Agriculture .. .. .	..	..	..	8,254	..	8,254	8,254	..	8,254
Rural Sanitation .. .. .	..	..	..	5,374	..	5,374	5,374	..	5,374
Roads and Buildings including small bridges and culverts.	..	..	..	19,32,045	..	19,32,045	19,32,045	..	19,32,045
School Buildings .. .. .	..	..	..	271	..	271	271	..	271
Other Miscellaneous Schemes .. .. .	..	..	..	1,88,111	..	1,88,111	1,88,111	..	1,88,111
<b>Total</b> .. .. .	..	..	..	1,71,51,458	..	1,71,51,458	1,71,51,458	..	1,71,51,458
<b>64.C.—Preparation Payments—</b>									
Claims passed by the Application committee.	..	..	..	5,53,419	..	5,53,419	5,53,419	..	5,53,419
<b>Total</b> .. .. .	..	..	..	5,53,419	..	5,53,419	5,53,419	..	5,53,419

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

65.—Payment of compensation to land holders, etc., on the abolition of the Zamindari System—	..	..	..	..	1,45,11,974	1,45,11,974	1,45,11,974
Compensation	..	..	..	..	1,45,11,974	1,45,11,974	1,45,11,974
<b>Total</b>	..	..	..	..	1,45,11,974	1,45,11,974	1,45,11,974

**GC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—**

**68.—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial)—**

**B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—**

(1) Productive—

Works	..	..	..	..	12,75,363	12,75,363	12,75,363
Establishment	..	..	..	..	2,80,750	2,80,750	2,80,750
Tools and Plant	..	..	..	..	24,280	24,280	24,280
Suspense	..	..	..	..	-1,82,496	-1,82,496	-1,82,496
<i>Deduct—Receipts and Recoveries on capital account.</i>	..	..	..	..	-413	-413	-413

<b>Total</b>	..	..	..	..	13,97,484	13,97,484	13,97,484
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No. 6.—DETAILED ACCOUNTS OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1958-59.							
	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	
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	
<b>60.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—<i>concl.</i></b>	..	..	..	8,39,934	..	8,39,934	8,39,934	
<b>68.—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial)—<i>concl.</i></b>	..	..	..	2,89,586	..	2,89,586	2,89,586	
<b>B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>concl.</i></b>	..	..	..	41,505	..	41,505	41,505	
(2) Unproductive—								
Works ..	..	..	..	11,71,025	..	11,71,025	11,71,025	
Establishment ..	..	..	..	13,97,484	..	13,97,484	13,97,484	
Tools and Plant ..	..	..	..	25,68,509	..	25,68,509	25,68,509	
Total ..	..	..	..	11,71,025	..	11,71,025	11,71,025	
Total—B.—Navigation, etc., Works.	..	..	..	13,97,484	..	13,97,484	13,97,484	
Total ..	..	..	..	25,68,509	..	25,68,509	25,68,509	



**66-A.—Construction of Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).**

**B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.**

Works .. .. .	..	..	..	..	59,47,385	..	..	59,47,385	69,47,385
Establishment .. .. .	..	..	..	..	1,94,475	..	..	1,94,475	1,94,475
Tools and Plant .. .. .	..	..	..	..	15,860	..	..	15,860	15,860
Suspense .. .. .	..	..	..	..	-7,86,046	..	..	-7,86,046	-7,86,046
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	..	..	..	-532	..	..	-532	-532
<b>Total—B.—Navigation, etc., Works</b>	..	..	..	..	53,71,142	..	..	53,71,142	53,71,142
<b>Total</b>	..	..	..	..	53,71,142	..	..	53,71,142	53,71,142

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

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

Jute Seed Multiplication Farm, Bhajanghat.

Greater Calcutta Milk Supply Scheme.

Sisal Plantation at Rajnagar ..

Agricultural Marketing Co-operative Society.

Establishment of 100 Seed Farms

*Deduct*—Receipts and Recoveries on capital account.

..	..	..	..	..	1,15,031	..	..	1,15,031	1,15,031
..	..	..	..	..	1,38,182	..	..	1,38,182	1,38,182
..	..	..	..	..	1,45,674	..	..	1,45,674	1,45,674
..	..	..	..	..	97,135	..	..	97,135	97,135
..	..	..	..	..	11,94,116	..	..	11,94,116	11,94,116
..	..	..	..	..	-19,825	..	..	-19,825	-19,825
<b>Total</b>	..	..	..	..	16,70,313	..	..	16,70,313	16,70,313

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

Heads.	Expenditure for 1958-59.						
	Charged.			Voted.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>FF.—Civil Administration—Capital Accounts outside the Revenue Account—<i>concl.</i></b>							
<b>72.—Capital Outlay on Industrial Development—</b>							
<b>DEVELOPMENT SCHEMES—</b>							
Investment in shares of Co-operative organisation.	..	..	..	21,28,500	..	..	21,28,500
Industrial Estate at Kalyani ..	..	..	..	9,01,301	..	..	9,01,301
Development of Salt Production ..	..	..	..	7,780	..	..	7,780
Industrial Estate at Baruipur ..	..	..	..	2,53,584	..	..	2,53,584
Schemes for Industrial Centres ..	..	..	..	7,27,487	..	..	7,27,487
Organisation of Silk Reelers' Co-operative.	..	..	..	68,845	..	..	68,845
Industrial Estate at Howrah ..	..	..	..	6,83,583	..	..	6,83,583
Acquisition of Land by the State Government for the establishment of a Telephone Cable Factory at Mihijam.	..	..	..	6,907	..	..	6,907
Industrial Estate at Saktigarh ..	..	..	..	17,895	..	..	17,895
Scheme for setting up of three Spinning Mills.	..	..	..	13,30,727	..	..	13,30,727
<i>Deduct</i> —Receipt and Recoveries on Capital Account.	..	..	..	-3,760	..	..	-3,760
<b>Total</b> ..	..	..	..	<b>61,22,909</b>	..	..	<b>61,22,909</b>



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

Heads.	Expenditure for 1958-59.							
	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 River Schemes and Public Improvement outside the Revenue Account— <i>contd.</i>								
80-A.—Capital Outlay on Multipurpose River Scheme— <i>contd.</i>								
MAYURAKSHI RESERVOIR PROJECT— <i>contd.</i>								
Barrage and Irrigation—								
Works ..	..	..	..	22,54,192	..	22,54,192	22,54,192	
Tools and Plant ..	..	..	..	950	..	950	950	
Establishment ..	..	..	..	39,281	..	39,281	39,281	
Suspense ..	..	..	..	29,983	..	29,983	29,983	
Deduct—Receipts and Recoveries on Capital Account.	..	..	..	-2,88,959	..	-2,88,959	-2,88,959	
Total ..	..	..	..	20,35,447	..	20,35,447	20,35,447	
Total—Mayurakshi, etc. ..	..	..	..	94,51,590	..	94,51,590	94,51,590	

∞ KANSABATI RESERVOIR PRO-  
JECT—

Works	..	..	..	62,46,622	..	62,46,622	62,46,622
Establishment	..	..	..	8,97,415	..	8,97,415	8,97,415
Tools and Plant	..	..	..	82,990	..	82,990	82,990
Suspense	..	..	..	4,77,175	..	4,77,175	4,77,175
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	..	..	—49,495	..	—49,495	—49,495

Total .. .. 76,54,707 .. 76,54,707 76,54,707

Total—Kansabati, etc. .. .. 76,54,707 .. 76,54,707 76,54,707

DAMODAR VALLEY PROJECT—

I.—Advance to Damodar Valley Corporation—

Amount advanced	..	..	..	7,74,00,000	..	7,74,00,000	7,74,00,000
<i>Deduct</i> —Government share of the Capital Outlay on the Damodar Valley Project.	..	..	..	—3,88,16,091	..	—3,88,16,091	—3,88,16,091

II.—Government share of the Capital  
Outlay on the Damodar Valley  
Project.

Total—Damodar Valley, etc. .. .. 7,74,00,000 .. 7,74,00,000 7,74,00,000

Total—80-A—Capital Outlay on  
Multipurpose, etc. .. .. 9,45,06,297 .. 9,45,06,297 9,45,06,297



**JJ.—Miscellaneous Capital Account outside the Revenue Account—**

**82.—Capital Account of Other Works outside the Revenue Account—**

**DEVELOPMENT SCHEMES—**

Kanchrapara Area Development Scheme.	..	1,94,694	..	1,94,694	1,94,694
Salt Lake Reclamation Scheme ..	..	63,700	..	63,700	63,700
Development and Administration of Industries at Durgapur.	..	4,09,43,428	..	4,09,43,428	4,09,43,428
Greater Calcutta Milk Supply Scheme.	..	36,66,234	..	36,66,234	36,66,234
Housing Schemes ..	..	78,11,658	..	78,11,658	78,11,658
Other Schemes ..	..	18,69,510	..	18,69,510	18,69,510
Expenditure on Displaced Persons	..	1,11,31,975	..	1,11,31,975	1,11,31,975
Community Development Project	..	13,11,273	..	13,11,273	13,11,273
Disposal of Sewage and Production of Gas.	..	9,480	..	9,480	9,480
After-care Colony and occupational centre for T. B. Patients.	..	2,22,968	..	2,22,968	2,22,968
Development of Digha ..	..	42,214	..	42,214	42,214
Rural Health Centre ..	..	3,62,346	..	3,62,346	3,62,346
Expansion and Establishment of T. B. Hospitals.	..	26,88,537	..	26,88,537	26,88,537
<b>Total ..</b>	..	<b>7,03,18,017</b>	..	<b>7,03,18,017</b>	<b>7,03,18,017</b>

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

Heads.	Expenditure for 1958-59.							
	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.	
<b>JJ.—Miscellaneous Capital Account outside the Revenue Account—<i>concl'd.</i></b>	..	..	..	52,07,398	..	52,07,398	52,07,398	
<b>82-B.—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account—</b>	..	..	..	52,07,398	..	52,07,398	52,07,398	
Motor Transport Services	..	..	..	52,07,398	..	52,07,398	52,07,398	
Total	..	..	..	52,07,398	..	52,07,398	52,07,398	
<b>83.—Payments of Commuted Value of Pensions—</b>								
Payments in India	..	..	..	4,96,573	..	4,96,573	4,96,573	
Total	..	..	..	4,96,573	..	4,96,573	4,96,573	
<b>85-A.—Capital Outlay on State Schemes of Government Trading—</b>								
A.—Grain Supply Schemes	18,186	..	18,186	-1,38,85,745	..	-1,38,85,745	-1,38,85,745	
B.—Community Development Project.	..	..	..	..	..	..	..	
C.—Other Miscellaneous Schemes	..	..	..	-8,14,916	..	-8,14,916	-8,14,916	
Total	18,186	..	18,186	-1,47,00,661	..	-1,47,00,661	-1,46,82,475	



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
	Rs.	Rs.	Rs.	Rs.	
<b>65.—Payment of compensation to Land-holders, etc. on the abolition of the Zamindari system.</b>	1,45,11,974	..	1,45,11,974	2,78,18,546	
<b>65-A.—Capital Outlay on Forests ..</b>	..	..	..	13,500	
<b>68.—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial)—</b>					
<b>A.—Irrigation Works—</b>					
(2) Unproductive—					
Midnapore Canal .. ..	..	..	..	83,06,728	
Bakreswar Irrigation Scheme ..	..	..	..	7,01,399	
Damodar Canal .. ..	..	..	..	1,28,83,001	
<b>Total—Unproductive ..</b>	..	..	..	<b>2,18,91,128</b>	
<b>Total—A.—Irrigation Works ..</b>	..	..	..	<b>2,18,91,128</b>	
<b>B.—Navigation, Embankment and Drainage Works—</b>					
(1) Productive—					
Sonarpur Arapanch Drainage Scheme—Phase I.	80,228	..	80,228	16,13,145	
Sonarpur Arapanch Drainage Scheme—Phase II.	6,60,272	..	6,60,272	71,01,466	
Bagjolla, Ghuni Jatragachi Drainage Scheme.	6,56,984	..	6,56,984	85,70,663	
(2) Unproductive—					
Construction of Irrigation Bungalow at Jalpaiguri near Jaldhaka, Jalpaiguri.	781	..	781	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.	3,03,739	..	3,03,739	5,51,729	
Dredging "Bidyadhari" .. ..	..	..	..	7,95,709	
Amta Basin Drainage Scheme ..	8,52,999	..	8,52,999	8,54,564	
Dredger, "Burdwan" .. ..	..	..	..	13,63,492	
Kartwa Talma Irrigation Scheme.	13,506	..	13,506	6,57,338	
<b>Total-B.—Navigation, etc., Works ..</b>	<b>25,68,509</b>	..	<b>25,68,509</b>	<b>2,70,24,356</b>	
<b>Total—Irrigation, Navigation, etc., Works.</b>	<b>25,68,509</b>	..	<b>25,68,509</b>	<b>4,89,15,484</b>	
<b>Deduct—Amount met out of Revenue ..</b>	..	..	..	<b>—45,63,040</b>	
<b>Net amount outside the Revenue Account.</b>	<b>25,68,509</b>	..	<b>25,68,509</b>	<b>4,43,52,444</b>	

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
	Rs.	Rs.	Rs.	Rs.	
<b>68-A.—Construction of Irrigation Navigation, Embankment and Drainage Works (Non-Commercial)—</b>					
B.—Navigation, Embankment and Drainage Works—					
Flood Protection Works in West Bengal.	53,71,142	..	53,71,142	86,84,309	
<b>Total-B.—Navigation, etc. Works ..</b>	<b>53,71,142</b>	<b>..</b>	<b>53,71,142</b>	<b>86,84,309</b>	
<b>Total</b>	<b>53,71,142</b>	<b>..</b>	<b>53,71,142</b>	<b>86,84,309</b>	
<b>71.—Capital Outlay on Schemes of Agricultural Improvement and Research—</b>					
Multiplication of quality potato seeds, etc.	..	..	..	1,51,346	
Sisal Plantation at Rajnagar ..	1,45,674	..	1,45,674	3,30,448	
Establishment of seed multiplication Farms.	11,94,116	..	11,94,116	16,28,867	
Establishment of jute seed multiplication Farm.	1,15,031	..	1,15,031	20,27,188	
Agricultural Marketing Co-operative Society.	97,135	..	97,135	3,28,729	
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.	1,38,182	..	1,38,182	43,30,499	
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	—19,825	..	—19,825	—19,825	
<b>Total ..</b>	<b>16,70,313</b>	<b>..</b>	<b>16,70,313</b>	<b>97,79,892</b>	

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.
<b>72.—Capital Outlay on Industrial Development—</b>				
Development Programme—				
Industrial Estate at Baruipur ..	2,53,584	..	2,53,584	4,74,008
Exploitation of coastal and estuarine fisheries and provision of fishing fleet.	..	..	..	4,21,596
Investment in shares of Co-operative Organisation.	21,28,500	..	21,28,500	21,28,500
Scheme for Industrial Centres ..	7,27,487	..	7,27,487	32,93,974
Organisation of Silk Reelers' Co-operative Societies	68,845	..	68,845	18,31,691
Development of Salt Production	7,780	..	7,780	2,99,276
Industrial Estate at Kalyani ..	9,01,301	..	9,01,301	13,76,606
Acquisition of Land for the establishment of a Telephone Cable Factory at Mihijam.	6,967	..	6,967	3,25,609
Industrial Estate at Howrah ..	6,83,583	..	6,83,583	6,83,583
Investment in shares of Commercial concerns; Bengal Salt Co.	..	..	..	1,70,000
Industrial Estate at Saktigarh ..	17,895	..	17,895	17,895
Scheme for setting up of three spinning mills.	13,30,727	..	13,30,727	20,76,048
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.	—3,760	..	—3,760	—3,760
<b>Total ..</b>	<b>61,22,909</b>	<b>..</b>	<b>61,22,909</b>	<b>1,65,32,026</b>
Investment in Shares of West Bengal Provincial Co-operative Bank Ltd	..	..	.	(b) 15,00,000
<b>Total ..</b>	<b>61,22,909</b>	<b>.</b>	<b>61,22,909</b>	<b>1,80,32,026</b>
<i>Deduct</i> —Amount met from ordinary Revenue.		..	..	(—) 15,00,000
<b>Net Amount outside the Revenue Account</b>	<b>61,22,909</b>	<b>.</b>	<b>61,22,909</b>	<b>1,65,32,026</b>

(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	
	Rs.	Rs.	Rs.	Rs.
<b>80-A—Capital Outlay on Multipurpose River Schemes—</b>				
Mayurakshi Reservoir Project ..	94,51,590	..	94,51,590	14,89,92,077
Kansabati Reservoir Project ..	76,54,707	..	76,54,707	2,03,12,157
<b>Damodar Valley Project—</b>				
<b>I.—Advances to Damodar Valley Corporation—</b>				
Amount advanced ..	7,74,00,000	..	7,74,00,000	75,58,03,633
<i>Deduct—</i> Government share of Capital Outlay on Damodar Valley Project.	—3,88,16,091	..	—3,88,16,091	—71,56,43,112
<b>II.—Government share of the Capital Outlay on the Damodar Valley Project.</b>	3,88,16,091	..	3,88,16,091	71,56,43,112
<b>Total ..</b>	<b>9,45,06,297</b>	<b>..</b>	<b>9,45,06,297</b>	<b>92,51,07,867</b>

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.	
	2	3	4	
1	Rs.	Rs.	Rs.	Rs.
<b>81.—Capital Account of Civil Works outside the Revenue Account.</b>	5,31,55,531	..	5,31,55,531	34,29,35,143
<b>81-A.—Capital Outlay on Electricity Schemes—</b>				
II.—Thermo Electric Schemes—				
Development Scheme—				
North Calcutta Rural Electrification Scheme.	..	..	..	1,10,08,696
Diesel Electric Pool ..	..	..	..	4,90,505
Cooch Behar and Dinhata Electric Extension.	..	..	..	4,44,567
Scheme for expansion of power to Urban and Rural Areas.	..	..	..	8,69,507
<b>Total ..</b>	..	..	..	<b>1,28,13,275</b>
I.—Hydro-Electric Schemes—				
Acquisition of Kurseong and Siliguri 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 Baruipur.	..	..	..	1,47,085
Bulk Power Supply Scheme to Gouripur Electric Supply Co. Limited.	..	..	..	5,61,717
Power Supply Scheme to Ranigunj 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
<b>Total ..</b>	..	..	..	<b>33,33,256</b>
<b>Grand Total ..</b>	..	..	..	<b>(c) 1,61,46,531</b>
Deduct—Amount met from ordinary Revenue.	..	..	..	(-) 33,33,256
<b>Net Amount outside the Revenue Account.</b>	..	..	..	<b>1,28,13,275</b>

(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
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>32.—Capital Account of other Works Outside the Revenue Account—</b>					
Kanchrapara Area Development Scheme.	1,94,694	..	1,94,594	2,33,32,632	
Development and Administration of Industries at Durgapur.	4,09,43,428	..	4,09,43,428	8,59,38,520	
Re-housing of Bustee Dwellers	..	..	..	12,02,057	
Tollyganj Land Development Scheme.	..	..	....	26,37,365	
Housing Schemes ..	78,11,658	..	78,11,658	1,82,52,355	
Other Schemes ..	18,69,510	..	18,69,510	2,53,91,397	
Expenditure on Displaced persons	1,11,31,975	..	1,11,31,975	9,48,80,434	
Community Development Project.	13,11,273	..	13,11,273	1,45,02,642	
Survey of underground Railways.	..	..	..	6,00,000	
Salt Lake Reclamation Scheme	63,700	..	63,700	63,700	
Greater Calcutta Milk Supply Scheme.	36,66,234	..	36,66,234	36,66,234	
Disposal of Sewage and Production of Gas.	9,480	..	9,480	9,480	
After Care Colony and occupational centre for T. B. Patients.	2,22,968	..	2,22,968	2,22,968	
Development of Digha ..	42,214	..	42,214	42,214	
Rural Health Centre ..	3,62,346	..	3,62,346	3,62,346	
Expansion and Establishment of T. B. Hospitals.	26,88,537	..	26,88,537	26,88,537	
<b>Total</b> ..	<b>7,03,18,017</b>	<b>..</b>	<b>7,03,18,017</b>	<b>27,37,92,881</b>	

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
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>82B.—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account.</b>	52,07,398	..	52,07,398	<del>4,92,48,524</del>	
<b>83.—Payments of Commuted value of Pensions.</b>	4,96,573	..	4,96,573	<del>21,10,891</del>	
<b>85A.—Capital Outlay on State Schemes of Government Trading—</b>					
Grain Supply Scheme—					
Gross Expenditure	29,10,27,148	..	29,10,27,148	<del>4,03,30,69,382</del>	
Deduct—Receipts and Recoveries on Capital Account.	-30,21,43,915	..	-30,21,43,915	<del>-3,91,74,45,072</del>	
Deduct—Capital Expenditure financed from Ordinary Revenues.	(- )27,50,792	..	(- ) 27,50,792	<del>- 4,50,76,652</del>	
Deduct—Recoveries from other Governments, Departments, etc.	....	..	....	<del>- 8,02,53,168</del>	
Net Expenditure ..	-1,38,67,559	..	-1,38,67,559	<del>- 97,05,510</del>	
Community Development Project—					
Gross Expenditure	21,72,955	..	21,72,355	<del>53,44,543</del>	
Deduct—Receipts and Recoveries on Capital Account.	-21,72,355	..	-21,72,355	<del>- 53,44,543</del>	
Net Expenditure ..	....	..	....	<del>....</del>	
Other Miscellaneous Schemes—					
Gross Expenditure ..	-2,12,099	..	-2,12,099	<del>24,44,55,623</del>	
Deduct—Receipts and Recoveries on Capital Account.	-6,02,817	..	-6,02,817	<del>-26,06,44,623</del>	
Net Expenditure ..	-8,14,916	..	-8,14,916	<del>- 1,61,82,000</del>	
Construction of Boats Scheme—					
Gross Expenditure ..	....	..	....	<del>5,902</del>	
Net Expenditure ..	....	..	....	<del>5,902</del>	
Total ..	-1,46,82,475	..	-1,46,82,475	<del>- 2,58,88,608</del>	
Grand Total ..	23,92,46,188	..	23,92,46,188	<del>1,68,73,00,690</del>	

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 6 of these accounts.





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

**I.—Report.**

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**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 officers concerned where necessary; and the debits and credits during the year to the various reserve funds and deposit accounts of grants, etc., were for amounts authorised by the relevant Acts or rules of the funds or accounts, and there were no diversions for purposes other than those for which the funds were constituted or the grants were made.

3. 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. 1

5. The following is the general statement of balances of the Government of West Bengal on the 31st March 1959:—

(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.
2,04,76,90,215	A to M, Q and part of Section S.	Government Account ..	125	....
CONSOLIDATED FUND.				
	N ..	Public Debt .. ..	126	2,45,85,30,141
55,75,14,039	P ..	Loans and Advances by State Governments.	136	....
CONTINGENCY FUND.				
		Contingency Fund ..	146	5,00,00,000
PUBLIC ACCOUNT.				
	R ..	Unfunded Debt ..	146	8,42,65,957
	S ..	Deposits and Advances—		
		(i) Deposits bearing interest—		
		Net balance ..	148	95,77,926
		(ii) Deposits not bearing interest—		
		Net balance (including investments).	150	22,80,73,945
3,15,01,561	..	Investments .. ..	150	....
3,03,25,927	..	(iii) Advances not bearing interest.	166	....
		(iv) Suspense ..	..	....
16,26,06,014	..	Investments .. ..	184	....
		Other items (Net) ..	184	4,37,08,971
	T ..	Remittances—		
	..	I. Remittances within India	187	19,65,245
87,82,639	W ..	Cash Balances (Closing) ..	188	....
2,87,61,22,185		Total .. ..		2,87,61,22,185

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. 2,04,76,90,215.**

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 1958-59 is given in the following table:—

Dr. Rs.	Details.	Cr. Rs.
1,81,87,71,831	A—Opening balance .. .. .	....
	B—Revenue Receipts .. .. .	80,38,70,397
79,35,42,593	C—Expenditure on Revenue Account .. .. .	....
23,92,46,188	D—Capital Expenditure outside the Revenue Account .. .. .	....
	F—Closing balance, Dr. .. .. .	2,04,76,90,215
2,85,15,60,612	Total .. .. .	2,85,15,60,612

8. The opening balance on the 1st April, 1958 exceeds the previous year's closing balance by a sum of Rs. 15,05,488. 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, 1958 has been changed.	Cr. Balance	Dr. Balance
	Increase (+) Decrease (-)	Increase (+) Decrease (-)
	Rs.	Rs.
P. Loans and Advances, etc.,—Loans to Local Funds, private parties, etc.	....	....
Advances to Cultivators—		
Loans under Land Improvement Act XIX of 1883 ..	....	+1,089
Agriculturists' Loans Act XII of 1884 ..	....	+7,564
Miscellaneous Loans and Advances—		
Excavation of Tank .. .. .	....	-4,00,000
Loans to Artisans .. .. .	....	-3,214
Cattle Purchase Loan .. .	....	-3,054
Loans to Traders .. .. .	....	-35
Loans under Tank Improvement Scheme ..	....	-11,07,848
S—Deposits and Advances—Part II—Deposits not bearing interest—Other Deposit Accounts—Departmental and Judicial Deposits—Civil Deposits—		
Personal Deposits .. .. .	-10	....
Total ..	-10	-15,05,498
Net Cr. Balance ..	+15,05,488	....

**SECTION N—PUBLIC DEBT****Cr. Rs. 2,45,85,30,141.**

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 Funds, Depreciation Reserve and other Funds, which are dealt with in Sections R and S of this report. The balances, except that of the 4½ per cent. West Bengal Loan 1970, represent the nominal value of outstanding debt on 31st March, 1959 and not the cash proceeds of loans which differ from the nominal value when loans are issued otherwise than at par. The difference between the nominal value and cash proceeds of the 4½ per cent. West Bengal Loan 1970 amounting to Rs. 2,55,248 is in course of adjustment. A comparative statement showing the aggregate gross capital liabilities of the Government of West Bengal on the 31st March, 1959 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 .. .. .	27,13,36,051
Loans from the Central Government .. .. .	2,17,42,57,082
Other Loans .. . . .	1,29,37,008
	<hr/>
<b>Total</b> .. .. .	<b>2,45,85,30,141</b>
	<hr/>

**Permanent Debt** .. .. . **Cr. Rs. 27,13,36,051.**

10. A loan of Rs. 5,10,49,700 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:—

Description of Loan.	Object of Loan.	When raised.	When repayable.	Rate of Interest.	Amount subscribed.	Opening balance on 1st April 1958.	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, 1959.
1	2	3	4	5	6	7	8	9	10
3½ per cent. West Bengal Loan, 1962.	To meet a part of capital expenditure on certain Development Schemes: (i) 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 o 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 Zamindaries 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, Gas-Grid and Power Plant Project, Kansabati Reservoir Project, State Transport Service, Electricity Schemes, Slum Clearance, Housing and Industrial Schemes.	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, 1968 ..	15th July, 1970	4½	5,07,94*	..	..	5,07,94	5,07,94

\*Nominal value is Rs. 5,10,50. The difference is in course of adjustment.

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 and Rs. 5,07,94,451 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 and 4¼ per cent. West Bengal Loan 1970 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) Kancharapara Area Development Scheme (Kalyani Town), (v) Durgapur Coke-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 one, namely 4¼ per cent. West Bengal Loan, 1970 was 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 and July, 1970 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 and 1957-58, respectively.

**Loans from the Central Government** ... **Cr. Rs. 2,17,42,57,082**

11. The amount represents the balance of the loans due on the 31st March, 1959 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. 2,15,47,53,036 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 Defense Expenditure .. .. .	62,21,460
Loans to finance the Grow More Food Schemes .. .. .	6,89,110
Loans for financing Development Projects .. .. .	55,36,000
Loans for Ways and Means Purposes .. .. .	70,40,000
Loans for payment to Silk Filature Owners .. .. .	17,476
Total ..	1,95,04,046

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 outstanding on 1st April, 1958	Loans received during the year.	Total.	Amount discharged during the year	Balance outstanding on 31st March, 1959.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1	(a) Ways and Means Advances .. ..	2 50,00,000	1,28,89,000	3,78,89,000	1,28,89,000	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 .. ..	99,91,000	.....	99,91,000	50,90,000	49,01,000
3	Loans for paying West Bengal Government's share of Expenditure of Damodar Valley Corporation.	66,06,00,000	7,74,00,000	73,80,00,000	.....	73,80,00,000
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 .. ..	44,63,56,411	3,40,28,000	48,03,84,411	9,65,800	47,94,18,611
7	Loans under Grow More Food Schemes .. ..	5,43,45,217	1,33,81,000	6,77,26,217	48,95,558	6,28,30,659
8	Loans for contribution towards share capital of State Ware Housing Corporation.	.....	7,00,000	7,00,000	.....	7,00,000
9	Removal of Khatal from Calcutta .. ..	1,36,80,000	.....	1,36,80,000	5,84,255	1,30,95,745

Serial No.	Description of Loan.	..	Balance out- standing on 1st April, 1958.	Loans received during the year.	Total.	Amount dis- charged during the year.		Balance out- standing on 31st March, 1959.
						3	4	
		..	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	..						
10	Jute Seed Multiplication Farm	..	95,150	....	95,150	....	95,150	
11	Greater Calcutta Milk Supply Scheme	..	46,79,000	....	46,79,000	37,03,700	9,75,300	
12	Loans for Educational Development	..	65,85,535	5,05,000	70,90,535	1,13,834	69,76,701	
13	Forestry Scheme Loan	..	21,17,473	....	21,17,473	1,18,232	19,99,241	
14	Community Project Loans	..	1,91,96,231	45,63,654	2,37,59,885	11,31,590	2,26,28,295	
15	National Extension Service Loan	..	17,74,856	....	17,74,856	1,36,397	16,38,459	
16	Loans for Road Development Schemes, etc.	..	3,05,20,627	....	3,05,20,627	47,18,413	2,58,02,214	
17	Loans for Development of Handloom and Khadi Industries.	..	58,09,875	8,40,000	66,49,875	6,97,372	59,52,503	
18	Small Scale Industries	..	84,75,259	66,55,125	1,51,30,384	2,79,952	1,48,50,432	
19	Rehabilitation of Co-operative Movement in West Bengal.	..	....	28,73,000	28,73,000	....	28,73,000	
20	Loans for National Water Supply and Sanitation Schemes.	..	93,49,756	40,00,000	1,33,49,756	2,09,643	1,31,40,113	
21	Loans for Development Purpose	..	4,00,00,000	....	4,00,00,000	....	4,00,00,000	
22	Loans for approved Development Schemes	..	22,33,84,000	95,00,000	23,28,84,000	97,80,683	22,31,53,317	

23	Loans for permanent improvement in scarcity areas ..	75,70,000	12,65,000	88,35,000	....	88,35,000
24	Loans for Protection of Towns ..	1,80,00,000	....	1,80,00,000	....	1,80,00,000
25	Loans for Scarcity Relief ..	4,83,351	....	4,83,351	74,725	4,08,626
26	Taccavi loans to agriculturists ..	....	1,50,00,000	1,50,00,000	....	1,50,00,000
27	Loans for Miscellaneous Development Schemes ..	....	4,35,00,000	4,35,00,000	....	4,35,00,000
28	Loans to Cultivators ..	1,00,36,020	....	1,00,36,020	11,61,927	88,74,093
29	Expansion of Power ..	1,63,00,000	....	1,63,00,000	....	1,63,00,000
30	Flood Control Scheme ..	70,00,000	50,00,000	1,20,00,000	....	1,20,00,000
31	Flood and Drought Relief ..	3,32,06,963	70,00,000	4,02,06,963	32,60,743	3,69,46,220
32	Loans under Low Income Group Housing Scheme ..	95,40,359	16,23,000	1,11,63,359	2,44,924	1,09,18,435
33	Share of Small Savings Collection ..	9,21,25,000	7,39,00,000	16,60,25,000	....	16,60,25,000
34	Assistance to low paid employees ..	24,00,000	24,00,000	48,00,000	3,13,215	44,86,785
35	Police Housing Scheme ..	34,70,410	36,00,000	70,70,410	....	70,70,410
36	Slum Clearance Scheme ..	13,50,000	15,40,000	28,90,000	4,50,000	24,40,000
37	Loans under Subsidized Industrial Housing Scheme ..	31,20,242	44,77,000	75,97,242	43,377	75,53,865
	Total ..	1,87,88,20,735	32,67,45,641	2,20,55,66,376	5,08,13,340	2,15,47,53,036

The details of the above loans against which balances are outstanding at the end of March, 1959 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", Jute Seed Multiplication Farm, Construction of Hostels for B.E. College under Educational loans, Development of Handloom and Khadi Industries, Cottage and Small Scale Industries, etc.

Revised rates of interest as recommended by the Finance Commission and accepted by the Government of India, in respect of the loans sanctioned up to 1957-58 and outstanding on 31st March, 1958 were adopted by the State Government with effect from 1st April 1958. The interest on these loans was not paid in full during the year.

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. In eight out of twelve cases instalments on account of principals already due have not been paid by the State Government.

Repayment of loans for Rehabilitation of Displaced Persons are being made with effect from 1st April, 1957 in accordance with a revised order in terms of which the States should pay to the Union the amounts of principal and interest they collect on account of these loans including the arrears, if any.

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 has not been adopted by the Corporation as yet.

Government of West Bengal did not consider any amortisation arrangement necessary for repayment of the 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.

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

**Other Loans .. .. . Cr. Rs. 1,29,37,008**

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

	Rs.
Loans from Khadi and Village Industries Commission ..	3,70,358
Loans from National Co-operative Development and Warehousing Board.	5,05,750
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 ..	32,400
Loans from the Life Insurance Corporation of India ..	99,00,000
Total ..	1,29,37,008

**Loans from Khadi and Village Industries Commission .. Cr. Rs. 3,70,358**

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 it 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 represents are to commence from 1960 and onwards.

**Loans from National Co-operative Development and Warehousing Board .. .. . Cr. Rs.5,05,750**

The loan was granted by the National Co-operative Development and Warehousing Board for the schemes of Co-operative Development in the State of West Bengal during 1956-57. The loan is repayable in fifteen annual equated instalments and will carry interest at  $4\frac{1}{2}$  per cent. per annum, the first instalment to commence from the first anniversary date of drawal of the loan. The loan will carry interest from 28th March, 1957, i.e., the date on which it was paid.

The 1st and 2nd instalments of repayment already due have not yet been paid.

**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	..	..	..	$2\frac{1}{2}$ per cent.
Next 3 years	..	..	..	3 per cent.

**Loans from the Indian Central Oilseeds Committee .. .. . Cr. Rs. 32,400**

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 sums were implemented on different dates viz. 1-4-55, 5-1-57, and 14-1-57 respectively, but repayments have not yet been made in accordance with the terms and conditions attached to these loans.

The loans which were initially adjusted elsewhere in the accounts were adjusted under the above head in the accounts of 1958-59.

**Loans from the Life Insurance Corporation of India .. .. . Cr. Rs. 99,00,000**

Two loans of Rs. 84,00,000 and Rs. 15,00,000 were granted by the Life Insurance Corporation of India to the Government of West Bengal in connection with their Middle Income Group Housing Scheme and Rental Housing Scheme for State Government Employees during 1958-59. The loan of Rs. 84,00,000 is repayable in twenty-five annual equated instalments while the loan of Rs. 15,00,000 is repayable in twenty annual equated instalments. Both the loans bear interest at five per cent. per annum.

The loans were credited to the accounts of the Government of West Bengal on the 31st March, 1959.

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

**SECTION P.— LOANS AND ADVANCES BY****STATE GOVERNMENT .. .. Dr. Rs. 55,75,14,039**

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.—**

	Dr. Rs.
Loans to Presidency Corporations, Port Trusts and other Port Funds ..	1,09,18,520
Loans to Municipalities .. .. .	70,39,091
Loans to District and other Local Fund Committees ..	48,88,260
Advances to Cultivators .. .. .	5,11,56,775
Advances under Special Laws .. .. .	47,86,881
Miscellaneous Loans and Advances .. .. .	10,48,12,217
Loans and Advances to displaced persons .. .. .	36,02,18,700
Loans and Advances under Community Development Programme ..	1,30,73,262
<b>Total (1)</b> ..	<b>55,68,93,706</b>

**(2) Loans to Government Servants—**

House-building Advances .. .. .	3,75,734
Advances for purchase of motor conveyances .. .. .	2,17,156
Advances for purchase of other conveyances .. .. .	22,024
Passage Advances .. .. .	4,231
Other Advances .. .. .	1,188
<b>Total (2)</b> ..	<b>6,20,333</b>

<b>Grand Total</b> ..	<b>55,75,14,039</b>
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*Loans to Presidency Corporations, etc. .. .. Dr. Rs. 1,09,18,520*

14. These represent loans granted to the Calcutta Corporation from time to time for payment of dearness allowances 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 fourteen loans constitute the balance indicated above. Balances in respect of thirteen of the loans have been accepted by the Corporation. Out of the fourteen loans, thirteen have been sanctioned under equated system of repayment. The fourteenth 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. 2,98,486 (Principal Rs. 2,94,417 and interest Rs. 4,069) is under correspondence with the Government.



*Loans to Municipalities* .. .. . *Dr. Rs. 70,39,091*

15. Loans were granted to municipalities for financing various schemes of water supply, improvement of roads and other development projects. These are generally very long term loans. Instalments of principal and interest are being recovered regularly except in the case of fifteen municipalities from which a total sum of Rs. 8,60,337 (Principal Rs. 5,03,305 and interest Rs. 3,57,032) is overdue. The matter has been reported to Government. No recovery could be made in respect of three loans granted to three municipalities owing to non-settlement of terms of repayment. Certificates of acceptance of balance have not yet been received from five municipalities. The matter is under correspondence.

*Loans to District and other Local Fund Committees* .. .. . *Dr. Rs. 48,88,260*

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. 1,86,307 (Principal Rs. 1,42,856 and Interest Rs. 43,451) has become outstanding. The matter has been reported to Government. Certificates of acceptance of balance are wanting from two District Boards and two 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 loan 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 1959 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. 5,11,56,775*

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

	<i>Dr. Rs.</i>
(i) Loans under Land Improvement Act XIX of 1883 .. .. .	13,10,700
(ii) Agriculturists' Loans Act XII of 1884 .. .. .	4,74,61,843
(iii) Loans to small jute-growers .. .. .	24
(iv) Loans in other cases of distress .. .. .	84,390
(v) Loans under the scheme for distribution of chemical fertilisers .. .. .	22,99,818
<b>Total</b> .. .. .	<b>5,11,56,775</b>

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 four districts that the amounts of overdue instalments of principal are Rs. 81,829, Rs. 50,12,296, Rs. 9 and Rs. 55,630 in respect of items (i), (ii), (iii) and (v) respectively and of interest are Rs. 16,550, Rs. 5,05,998 and Rs. 2,561 in respect of items (i), (ii) and (v) respectively. Reports from the remaining districts are awaited.

There are discrepancies amounting to Rs. 7,48,639, Rs. 20,42,974, Rs. 1,650, Rs. 84,390 and Rs. 22,99,818 in respect of items (i) to (v) respectively, between the ledger and the broadsheet balances, which are under reconciliation. Out of Rs. 7,48,639 (net) in respect of item (i), discrepancies amounting to Rs. 125, Rs. 7,20,699 and Rs. 79,570 relate to the years 1955-56, 1956-57 and 1957-58 respectively. Out of Rs. 20,42,974 in respect of item (ii) discrepancies amounting to Rs. 332, Rs. 31,400, Rs. 12,04,163 and Rs. 1,70,877 relate to the years 1953-54, 1954-55, 1956-57 and 1957-58, respectively.

Sums of Rs. 500 and Rs. 198 were written off as irrecoverable under items (i) and (ii) respectively. Certificates of acceptance of balance have not yet been received in the above cases. The matter is under correspondence.

*Advances under Special Laws* .. .. . *Dr. Rs. 47,86,881*

19. The balance is Composed of :—

	Dr. Rs.
(i) Zemindary Embankment Advances under Act II (B. C.) of 1882 ..	47,41,403
(ii) Loans under Bengal Agriculture and Sanitary Improvement Act, 1920 .. .. .	30,038
(iii) Ramnagar Napua Khal .. .. .	15,440
<b>Total</b> ..	<b>47,86,881</b>

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 broadsheet balances, amounting to Rs. 28,213 (net) which includes Rs. 255, Rs. 32,145, Rs. 5,83,847, Rs. 3,415 and Rs. 2,98,792 relating to the years 1953-54, 1954-55, 1955-56, 1956-57 and 1957-58, respectively.

Certificates of acceptance of balance are outstanding in all cases.

*Miscellaneous Loans and Advances* .. .. . *Dr. Rs. 10,48,12,217*

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 .. .. .	24,15,306
(3) Advances to West Bengal Provincial Co-operative Bank and Multi-Purpose Societies .. .. .	97,62,908
(4) Loans to Provincial Co-operative Bank for development of Wool Industry in Kalimpong .. .. .	68,334
(5) Loans to Traders .. .. .	7,132
(6) Loans to Distressed Tailors .. .. .	14,422
(7) Cattle Purchase Loan .. .. .	87,80,991
(8) Loans under the scheme for increased provision for aid to Industries ..	37,41,155
(9) Loans to Silk-reelers' and Weavers' Co-operative Society .. .. .	27,000
(10) Loans for new management of Barasat-Basirhat Light Railway ..	7,81,104

	Dr. Rs.
(11) Loans to Co-operative Society of State Transport Employees ..	42,521
(12) Loans to Chank Artisans .. .. .	21,000
(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 ..	16,582
(16) Loans for Oil Crushing Industry .. .. .	57,600
(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 .. .. .	86,60,653
(21) Loans to Milk Producers' Co-operative Society at Rajganj .. .. .	12,065
(22) Loans to Pioneer Auto-Rickshaw Co-operative Transport Society ..	74,000
(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 ..	7,08,032
(25) Loans to West Bengal Financial Corporation on account of Government guarantee for dividends .. .. .	8,50,422
(26) House Building Advance to the flood affected people .. .. .	36,20,513
(27) Loans to Studio Supply Co-operative Society .. .. .	1,47,945
(28) Loans to State Electricity Board under Development Scheme ..	1,43,07,000
(29) Special Advance to Mr. Swallow, a stranded person .. .. .	300
(30) Loans for Ambar Charka Programme .. .. .	3,45,000
(31) Loans to West Bengal Dental Council .. .. .	2,000
(32) Loans for scheme for Cane Gur Khandesari Sugar .. .. .	68,913
(33) Loans to Calcutta Tramways Co. .. .. .	9,00,000
(34) Loans for Working Capital for Mobile Van .. .. .	25,000
(35) Loans to West Bengal Development Corporation .. .. .	89,000
(36) Loans to Agricultural Marketing Society .. .. .	6,82,500
(37) Loans to Re-organisation of Primary Credit .. .. .	8,88,336
(38) Loans to cultivators for Mulberry Cultivation .. .. .	1,51,510
(39) Loans to cattle owners of City Khatahs .. .. .	1,66,946
(40) Loans to National Sugar Mill Ltd. .. .. .	10,00,000
(41) Loans for fish production in Semi-Derolict tanks .. .. .	1,46,154
(42) Loans to Calcutta Improvement Trust .. .. .	19,00,000
(43) Loans to Co-operative Home Ltd. .. .. .	1,00,000
(44) Special Advance for repairs to dwelling houses .. .. .	24

Dr. Rs.

(45) Loans for Ghani Oil Crushing Industry .. .. .	3,00,000
(46) Special advance to deputationists for higher education abroad ..	9,900
(47) Loans for Water Supply in rural areas .. .. .	663
(48) Loans for Production of multi-voltine mother-stock on the plains ..	21,909
(49) Loans for Promotion of Gur Industry .. .. .	74,223
(50) National Calamity loan .. .. .	200
(51) Short term loan for augmentation of fish prouction in cultivable tank ..	1,28,674
(52) Loans for rendering assistance to needy fishermen through Co-operative Societies .. .. .	3,08,770
(53) Loans for development of village pottery in Community Project areas ..	5,000
(54) Loans for development of Hand-pounding of Rice and Atta Chaki Industry in Community Project Areas .. .. .	27,500
(55) Loans for development of Cane Gur and Khandesari Sugar industry in Community Project Areas .. .. .	5,200
(56) Loans under the Scheme for Co-operative Farming Experiments ..	81,250
(57) Loans for soap making with non-edible oils in Community Project areas	60,500
(58) Rehabilitation of Central Co-operative Bank .. .. .	10,88,000
(59) Loans to Co-operative Societies for installation of Powerlooms ..	7,59,375
(60) Loans for canning and preservation of fruits .. .. .	1,00,000

*Loans for development of Handloom Industry—*

(61) Co-operative Societies, Handloom Industry .. .. .	49,69,194
(62) Weavers' Co-operative Marketing Society .. .. .	3,95,875
(63) Scheme for Share Capital to Weavers .. .. .	1,64,081
(64) Establishment of Dye Houses .. .. .	24,500
(65) Co-operative Societies, Handloom Industry (Silk) .. .. .	3,24,000
(66) Co-operative Societies, Handloom Industry (Woollen) .. .. .	50,000
(67) Scheme for Share Capital to Weavers (Silk) .. .. .	41,250
(68) Loans for Supply of Improved Appliances (Silk) .. .. .	8,500
(69) Loans for Renovation and Rehabilitation of Weavers' houses ..	11,718

*Loans under Intensive Food Production Schemes—*

(70) Unionwarā Tank Fishery Development Scheme .. .. .	1,82,720
(71) Improvement of Tank Fisheries in dry districts .. .. .	4,12,041
(72) Loans to owners or lessees of Beel Fisheries .. .. .	93,862
(73) Loans to big growers .. .. .	4,74,508
(74) Loans for development of Palm Gur Industry .. .. .	1,178

Dr. Rs.

*Rehabilitation Scheme—*

(75) Loans to Artisans .. .. .	33,82,164
(76) Loans to sufferers from subversive political activities .. .. .	35

*Loans to Educational Institutions—*

(77) Calcutta University .. .. .	— 269
(78) Construction of Hostel Building .. .. .	82,633
(79) School Meal Advisory Committee .. .. .	5,000
(80) College of Engineering and Technology, Jadavpur .. .. .	2,56,278
(81) Victoria Institution for Girls .. .. .	45,870
(82) Kamala Girls' School .. .. .	2,25,000
(83) Manimala Girls' College .. .. .	42,000
(84) Ananda Chandra College .. .. .	1,26,501
(85) Ramananda College .. .. .	16,798
(86) Bhuban Mohan Dutt Public Institute .. .. .	8,065
(87) Siliguri College .. .. .	20,950
(88) Berhampore Girls' College .. .. .	90,000
(89) Shyama Sundari Vidyapith .. .. .	6,000
(90) Howrah Girls' School .. .. .	32,314
(91) Barisha College .. .. .	35,699
(92) Krishna Nath College .. .. .	10,000
(93) Ram Krishna Mission Asram .. .. .	70,000
(94) Jangipur College .. .. .	31,209
(95) Matijeel College .. .. .	6,956
(96) Kalyan Niketan School .. .. .	16,000
(97) Kharagpur College .. .. .	45,635
(98) Balurghat College .. .. .	35,550
(99) Ghum Junior H. E. School .. .. .	16,000
(100) Santipur College .. .. .	6,529
(101) Gokhale Memorial Girls' College .. .. .	27,589
(102) Vidyasagar College .. .. .	26,000
(103) Tamralipta Mahavidyalaya .. .. .	32,144
(104) Ramsadaya College .. .. .	4,900
(105) Bolpur College .. .. .	2,700
(106) Vidyasagar Bani Bhawan .. .. .	16,000
(107) Hetampur K. C. College .. .. .	15,346

*Loans to educational Institutions—contd.*

	Dr. Rs.
(108) Bijoy Narayan Maha Vidyalaya .. .. .	27,197
(109) Roman Catholic Mission of Calcutta .. .. .	28,000
(110) Uttarpara High School .. .. .	20,000
(111) Loreto Mission School, Calcutta .. .. .	4,39,960
(112) Loans to Dr. J. K. Roy for Research in U.S.A. .. .. .	2,000
(113) Kandi Raj College .. .. .	21,600
(114) Board of Secondary Education .. .. .	6,00,000
(115) Siliguri Junior School .. .. .	-2,000
(116) Bangabasi College, Nabadwip .. .. .	12,000
(117) Prasanna Dev Balika Maha Vidyalaya .. .. .	2,00,000
(118) K. K. Hindu Academy .. .. .	10,000
(119) Sarada Asram .. .. .	30,000
(120) Helancha College .. .. .	52
(121) Vivekananda Institute, Howrah .. .. .	1,98,939
(122) Silpamandir Girls' School .. .. .	20,000
(123) Hiji High School .. .. .	1,69,000
(124) Women's Christian College .. .. .	47,519
(125) Krishnagar College .. .. .	12,000
(126) St. Agnes Convent, Kharagpur .. .. .	1,84,956
(127) Netaji Mahavidyalaya .. .. .	11,700
(128) Hooghly Technical School .. .. .	23,269
(129) Kalna College .. .. .	23,119
(130) Saheb nagar Junior High School, Murshidabad .. .. .	13,500
(131) Raiganj College .. .. .	15,000
(132) Loans to Educational Institutions .. .. .	-8,470
(133) Gobardanga Hindu College .. .. .	10,700
(134) Sibpore Hindu Girls' College .. .. .	30,000
(135) Central Collegiate School .. .. .	56,000
(136) Manindra Nagar Girls' Junior High School .. .. .	1,870
(137) Indian Institute of Social Welfare and Business Management .. .. .	3,10,890
(138) Marine Engineering College .. .. .	2,000
(139) Technical K. A. High School .. .. .	3,000
(140) Ramkrishna Mission Silpamandir .. .. .	58,122
(141) Bally Jora Aswathatala Vidyalaya .. .. .	20,000
(142) Bally Girls' High School .. .. .	700

*Loans to Educational Institutions—concl'd.*

	Dr. Rs.
(143) Silpamandir Girls' School, Gorabazar .. .. .	6,650
(144) Hooghly Women's College .. .. .	45,000
Total ..	10,48,12,217

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 these loans as well as recoveries thereof are watched by different officers of the State Government.

The balances agree with those in the broadsheets in all cases except for items (3), (5), (7), (8), (26), (34), (37), (40), (41), (46), (50), (51), (52), (53), (56), (57), (61), (62), (69), (70), (71), (73), (74), (75), (78), (84), (85), (86), (91), (94), (95), (97), (103), (104), (107), (117), (120), (121), (124), (128), (129), (133), (136), (138), (139) and (142), in respect of which discrepancies amounting to Rs. 20,23,410, Rs. 9,279, Rs. 5,654, Rs. 18,714, Rs. 5,300, Rs. 8,750, Rs. 15,750, Rs. 3,00,000, Rs. 20,839, Rs. 700, Rs. 200, Rs. 15,027, Rs. 1,83,840, Rs. 5,000, Rs. 6,250, Rs. 19,250, Rs. 3,305, Rs. 5,195, Rs. 12,542, Rs. 46,078, Rs. 9,031, Rs. 8,250, Rs. 118, Rs. 33,729, Rs. 963, Rs. 513, Rs. 168, Rs. 320, Rs. 14,231, Rs. 473, Rs. 6,956, Rs. 494, Rs. 2,957, Rs. 160, Rs. 14, Rs. 50,000, Rs. 52, Rs. 98,939, Rs. 122, Rs. 23,269, Rs. 1,062, Rs. 10,700, Rs. 1,870, Rs. 2,000, Rs. 3,000 and Rs. 700, respectively (all shown in net) have been noticed and are in course of reconciliation. Rs. 20,23,410 in respect of item (3) includes Rs. 12,77,050 relating to 1957-58, Rs. 9,279 in respect of item (5) includes Rs. 250 and Rs. 1,400 relating to 1953-54 and 1956-57 respectively. Rs. 5,654 in respect of item (7) includes Rs. 50, Rs. 1,423 and Rs. 24,967 relating to 1955-56, 1956-57 and 1957-58, respectively. Rs. 46,078 in respect of item (70) includes Rs. 9, Rs. 807 and Rs. 70 relating to 1954-55, 1956-57 and 1957-58, respectively. Rs. 9,031 in respect of item (71) includes Rs. 29 and Rs. 214 relating to 1956-57 and 1957-58, respectively. Rs. 33,729 in respect of item (75) includes Rs. 716, Rs. 6,375 and Rs. 6,141 relating to 1954-55, 1956-57 and 1957-58, respectively.

Item (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.

Sums of Rs. 100 and Rs. 2,821 were written off as irrecoverable under the heads "Loans to Traders" (item 5) and "Loans to Artisans" (item 75) respectively.

The minus balances in respect of items (77), (115) and (132) are due to wrong credits and are under investigation.

As reported by four districts, the amounts of overdue principal in respect of items (7), (26) and (75) are Rs. 15,15,473, Rs. 1,55,847 and Rs. 6,41,746 respectively and of interest for the items are Rs. 1,72,662, Rs. 25,679 and Rs. 67,911 respectively. Reports from other districts are awaited.

Certificates of acceptance of balance have not yet been received except in the case of items (9), (12), (13), (14), (15), (16), (17), (19), (20), (21), (22), (23), (25), (27), (28), (29), (30), (31), (33), (35), (36), (38), (39), (40), (42), (43), (44), (45), (48), (49), (63), (65), (66) and (67).

*Loans and Advances to Displaced Persons.. .. Dr. Rs. 36,02,18,700*

23. The balance consists of:—

	Dr. Rs.
(i) House building Loans .. .. .	24,18,14,319
(ii) Loans to Professional Men .. .. .	21,47,605
(iii) Loans to Artisans and Craftsmen .. .. .	16,65,583
(iv) Loans to Businessmen .. .. .	4,49,94,312
(v) Loans to Displaced students .. .. .	10,92,777
(vi) Loans to Agriculturists .. .. .	3,43,85,899
(vii) Loans to Colleges .. .. .	5,14,143
(viii) Loans to Secondary Schools .. .. .	28,81,288
(ix) Loans under Dispersal Scheme .. .. .	2,22,355
(x) Loans for Water-supply .. .. .	1,39,394
(xi) Loans to Muslim Migrants .. .. .	53,305
(xii) Loans to Small Traders .. .. .	1,32,83,110
(xiii) Loans to Riot victims .. .. .	24,630
(xiv) Loans to Fulia Township in Nadia .. .. .	1,43,856
(xv) Loans to Hospitals .. .. .	1,20,000
(xvi) Loans under Colonisation Scheme .. .. .	19,488
(xvii) Loans under Industrial Scheme .. .. .	1,37,98,895
(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 .. .. .	5,14,751
Total .. .. .	36,02,18,700

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. 2,34,46,404 (net) which includes Rs. 16,000, Rs. 11,950, Rs. 28,458 and Rs. 1,15,74,611 relating to the years 1953-54, 1955-56, 1956-57 and 1957-58; 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. 1,30,73,262*

25. Details of the balance are:—

I.—Community Development Programme—

(i) Short-term finance to Agriculturists .. .. .	1,26,078
(ii) Unionwari Tank fishery Development Scheme .. .. .	— 41,889
(iii) Development of Tank fishery in dry districts .. .. .	1,21,004
(iv) Marketing Centre and Storage Godowns .. .. .	3,89,359
(v) Poultry farming, sheep rearing, cow keeping etc. .. .. .	82,870
(vi) Tubewell irrigation .. .. .	25,950
(vii) Waste land reclamation .. .. .	3,69,828
(viii) Rural Arts, Crafts and Industries—Rural .. .. .	2,64,839
(ix) Rural Arts, Crafts and Industries—Urban .. .. .	2,11,096
(x) Rural Housing .. .. .	5,847
(xi) Loans to State Electricity Board .. .. .	64,59,201
(xii) Rural Arts, Crafts and Industries (converted) .. .. .	3,49,776
(xiii) Co-operative Marketing Society (converted) .. .. .	2,20,000
(xiv) Rural Housing Scheme (converted) .. .. .	2,08,513
(xv) Reclamation of waste land (converted) .. .. .	7,69,925
(xvi) Irrigation scheme (converted) .. .. .	9,51,309
(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) .. .. .	16,84,000

II.—National Extension Service Programme—

(xx) Unionwari Tank fishery Development Scheme .. .. .	21,976
(xxi) Development of Tank fishery in dry districts .. .. .	20,142
(xxii) Loans to Co-operative Marketing Societies .. .. .	2,75,796
(xxiii) Rural Arts, Crafts and Industries .. .. .	3,28,315
(xxiv) Reclamation of waste land .. .. .	1,87,612
(xxv) Irrigation scheme .. .. .	— 4,185
Total .. .. .	<u>1,30,73,262</u>

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 (vi), (viii), (xii), (xvi), (xxii), (xxiii), (xxiv) and (xxv) in respect of which discrepancies of Rs. 318, Rs. 3,723, Rs. 5,000, Rs. 6,32,952, Rs. 334, Rs. 5,693, Rs. 27,417 and Rs. 6,31,973, respectively have been noticed. The discrepancies are under settlement.

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

<i>Loans to Government servants</i>	..	..	..	..	<i>Dr. Rs. 6,20,333</i>
					<i>Dr. Rs.</i>
(i) House-building Advances	..	..	..	..	3,75,734
(ii) Advances for purchase of motor conveyances			..	..	2,17,156
(iii) Advances for purchase of other conveyances			..	..	22,024
(iv) Passage Advances	..	..	..	..	4,231
(v) Other Advances	..	..	..	..	1,188
			<b>Total</b>	..	<b>6,20,333</b>

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. 2,260, Rs. 6,820, Rs. 1,683 and Rs. 260 (all shown in net) respectively between the ledger and broadsheet balances, which are under settlement. Rs. 2,260 in respect of item (i) include Rs. 3,171 relating to 1957-58, Rs. 6,820 in respect of item (ii) include Rs. 100 relating to 1957-58. Rs. 1,683 in respect of item (iii) include Rs. 116 and Rs. 141 relating to 1956-57 and 1957-58 respectively. The rest of the discrepancies relate to the year under review.

Certificates of acceptance of balance have not been received except in respect of item (iv) and 11 cases in respect of item (i). The matter is under correspondence.

*Contingency Fund* .. .. . *Cr. Rs. 5,00,00,000*

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.

#### SECTION R.

*Unfunded Debt* .. . . . *Cr. Rs. 8,42,65,957*

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. 8,42,65,957*

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 :—

	Cr. Rs.
(i) General Provident Fund .. .. .	7,38,77,626
(ii) Indian Civil Service Provident Fund .. .. .	20,61,220
(iii) Indian Civil Service (Non-European Members) Provident Fund ..	9,62,658
(iv) Contributory Provident Fund .. .. .	55,74,003
(v) All India Service Provident Fund .. .. .	17,90,450
Total .. .. .	8,42,65,957

The balances at credit of the individual subscribers on the 31st March, 1959 have been communicated to them.

*General Provident Fund* .. .. . *Cr. Rs. 7,38,77,626*

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, 1959 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. 1.39.424, out of which Rs. 49.721 represents unallocated balance for the period ending March, 1948 and is under correspondence with the West Bengal Government for its write-off.

*Indian Civil Service Provident Fund* .. .. . *Cr. Rs. 20,61,220*

32. The balance under this head represents compulsory deductions made from the salaries of members of the Indian Civil Service which are funded for the benefit of the officers concerned. The ledger balance of this fund on 31st March, 1959 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. 675. The discrepancy has since been settled.

*Indian Civil Service (Non-European Members) Provident Fund* .. .. . *Cr. Rs. 9,62,658*

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, 1959 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. 675. The discrepancy has since been settled.

*Contributory Provident Fund* .. .. . *Cr. Rs. 55,74,003*

34. This Fund was started for the benefit of certain non-pensionable Government servants. The ledger balance of this fund on 31st March, 1959 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. 7.753 which is under settlement.

*All-India Service Provident Fund* .. .. . *Cr. Rs. 17,90,450*

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, 1959 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. 28.430. 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 .. .. .		95,77,926
(2) Deposits not bearing interest—		
Net balance (including investments) .. .. .		22,80,73,945
Investments .. .. .	3,15,01,561	
(3) Advances not bearing interest .. .. .	3,03,25,927	
(4) Suspense—		
Investments .. .. .	16,26,06,014	
Other items (Net) .. .. .		4,37,08,971
		<hr/>
Total .. .. .	22,44,33,502	28,13,60,842
		<hr/>

*Deposits bearing interest* .. .. . *Cr. Rs. 95,77,926*

37. This part consists of the following:—

	Cr. Rs.
(i) <i>Reserve Funds—</i>	
Depreciation Reserve Fund of Government Bus Services .. .. .	88,86,926
Depreciation Reserve Fund—Electricity .. .. .	5,72,800
Reserve Fund—Transport .. .. .	1,06,000
(ii) <i>Other Deposits—</i>	
Deposit Account of Electricity Scheme .. .. .	12,200
	<hr/>
Total .. .. .	95,77,926
	<hr/>

*Depreciation Reserve Fund of Government Bus Services* .. *Cr. Rs. 88,86,926*

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 .. .. .	69,60,842
(ii) Price Equalisation Fund .. .. .	5,31,000
(b) Depreciation Reserve Fund of Motor Transport Service in Cooch Behar—	
(i) Depreciation Reserve Fund .. .. .	4,75,000
(c) Depreciation Reserve Fund of State Transport Service in Central Workshop—	
Depreciation Reserve Fund .. .. .	9,20,084
<b>Total</b> ..	<b>88,86,926</b>

The Depreciation Reserve Fund was created for the West Bengal Government Bus services with effect from 1948-49. The Fund is credited with the contributions made on a yearly basis out of the Revenue Account of State Buses and is designed to meet the cost of replacement of buses, plant, machinery, etc. 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) Brackpore 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 .. .. .	10,600
(f) Bulk power supply to Garia .. .. .	5,200
<b>Total</b> ..	<b>5,72,800</b>

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. 1,06,000*

41. A Special Reserve Fund has been created by the Government of West Bengal in the accounts of the year 1955-56 for the State Transport Service, Calcuta. The Fund is credited with annual contributions out of the revenues 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—** .. .. . **Cr. Rs. 22,80,73,945**

**Net balance (including investments)—**

**Investments** .. .. . **Dr. Rs. 3,15,01,561**

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

	Dr. Rs.	Cr. Rs.
(1) Sinking Funds—		
Net balance (including investments) .. .. .		6,09,01,277
Investments .. .. .	2,75,21,600	
(2) Reserve Funds—		
Net balance (including investments) .. .. .		1,18,67,715
Investments .. .. .	39,79,961	
(3) Other Deposit Accounts .. .. .		15,53,04,953

**Sinking Funds—**

**Appropriation for reduction or Avoidance of Debt—**

**Sinking Funds** .. .. . **Cr. Rs. 6,09,01,277**

**Sinking Fund Investment Account** .. .. . **Dr. Rs. 2,75,21,600**

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, 1964, 4 per cent. West Bengal Loan, 1963, 4 per cent. West Bengal Loan, 1967, and 4 per cent. West Bengal Loan, 1968. 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. 93,85,000, Rs. 80,43,000, Rs. 1,51,19,000, Rs. 1,51,47,000 and Rs. 94,70,000 on account of the above mentioned loans respectively and Rs. 37,37,277 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 and Rs. 1,23,00,000 invested in 4 per cent. West Bengal Loans, 1963, 1964, 1967 and 1968 respectively.

### Reserve Funds—

<b>Net balance (including investments)</b>	...	...	<b>Cr. Rs. 1,18,67,715</b>
<b>Investments</b>	...	...	<b>Dr. Rs. 39,79,961</b>

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

	Dr. Rs.	Cr. Rs.
<b>West Bengal Famine Insurance Fund—</b>		
Net balance (including investments)	.. ..	19,00,269
Investments	.. ..	18,87,870
<b>Depreciation Reserve Fund—</b>		
Government Presses	.. ..	12,30,902
Reserve Fund for protection of Sugar Industry	.. ..	894
Fund for promotion of Education amongst educationally backward classes	.. ..	330
<b>General Reserve Fund for Cooch Behar—</b>		
Net balance (including investments)	.. .	87,35,320
Investments	.. ..	20,92,091
Total	{ Net Balance (including investments)	1,18,67,715
	{ Investments	39,79,961

### *West Bengal Famine Insurance Fund—*

<i>Net balance (including investment)</i>	.. ..	<i>Cr. Rs. 19,00,269</i>
<i>Investments</i>	.. ..	<i>Dr. Rs. 18,87,870</i>

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 and Rs. 2,00,000 in 1940-41. No expenditure has so far been incurred from the Fund and the interest realised from investment of the Fund money has contributed to the augmentation of the Fund.

The gross balance consists of a cash balance of Rs. 12,399 and Securities amounting to Rs. 18,87,870 as calculated on their purchase price. The details of the securities are shown below:—

	Rs.
(i) 3 per cent. Loan of 1963-65 for Rs. 10,10,600 purchased at ..	9,93,546
(ii) Treasury bills for Rs. 9,00,000 .. .. .	8,94,324

The market value of the former on the 31st March 1959 was Rs. 9,77,755. The Fund is administered by the Finance Department of the Government of West Bengal.

*Depreciation Reserve Fund—Government Presses* ... *Cr. Rs. 12,30,902*

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.

*Reserve Fund for protection of Sugar Industry* ... .. *Cr. Rs. 894*

48. The Fund is credited with the share of profits on the sale of sugar stocks frozen on decontrol in December 1947. It is intended for meeting expenditure on the purchase of pumping plants, cane crushers and pans to be given on hire to the sugarcane growers in the State of West Bengal. The balance is under adjustment.

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

49. 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)* .. .. *Cr. Rs. 87,35,320*

*Investment* .. , . . . . *Dr. Rs. 20,92,091*

50. 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 .. .. .	13,87,048
(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 accounts; and Rs. 1,03,637 still remains to be realised from the Bank. As regards 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. 15,53,04,953**

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

	Cr. Rs.
Deposits of Local Funds .. .. .	2,81,40,059
Civil Deposits .. .. .	11,65,95,805
Other Accounts .. .. .	1,05,69,089
Total ..	15,53,04,953

**Deposits of Local Funds** ... .. **Cr. Rs. 2,81,40,058**

52. 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 detail in the following paragraphs:—

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

	Cr. Rs.
(a) District Funds .. .. .	31,78,354
(b) Municipal Funds .. .. .	30,38,513
(c) Education Funds .. .. .	1,75,26,610
(d) Medical and Charitable Funds .. .. .	28,383
(e) Other Miscellaneous Funds .. .. .	43,68,199
Total ..	<u>2,81,40,059</u>

(a) District Funds .. .. .	Cr. Rs. 31,78,354
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54. The balance is composed of:—

	Cr. Rs.
(i) District Funds .. .. .	30,83,826
(ii) Union Funds .. .. .	(-)55,860
(iii) Village Chowkidari Fund in Cooch Behar .. .. .	1,50,388
Total ..	<u>31,78,354</u>

55. In respect of item (i) there is a discrepancy of Rs. 2,10,637 (net) between the ledger and broadsheet balances out of which Rs. 6 and Rs. 4,89,398 relate to the years 1956-57 and 1957-58, respectively. The discrepancies are under settlement. Certificates of acceptance of balance are awaited.

In respect of item (ii) there is a discrepancy of Rs. 58,051 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. 20,504 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. 30,38,513
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56. The balance is composed of:—

	Cr. Rs.
(i) Municipal Funds .. .. .	26,78,320
(ii) Garden Reach Municipality Improvement Fund .. .. .	3,60,193
Total ..	<u>30,38,513</u>

57. 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. 28,733 between the ledger and broadsheet balances relating to 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. 1,75,26,610

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

	Cr. Rs.
(i) Secondary Education Fund .. .. .	10,26,337
(ii) Presidency College Graduate Scholarship Fund .. .. .	4,073
(iii) District Primary Education Fund .. .. .	1,64,90,165
(iv) Durga Charan Laha's Scholarship Fund .. .. .	5,653
(v) Education Funds in Cooch Behar .. .. .	332
Total .. .. .	1,75,26,610

59. There are discrepancies amounting to Rs. 1,10,961 and Rs. 22,37,271 between the ledger and broadsheet balances in respect of items (i) and (iii) respectively, which are under reconciliation. Rs. 22,37,271 in respect of item (iii) includes Rs. 15,64,477 relating to 1957-58.

Certificates of acceptance of balance have not been received in any case in respect of items (i), (ii), (iii) and (iv). These are under correspondence.

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

60. 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 Fund. 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 College, Cooch Behar.

(d) *Medical and Charitable Funds* ... .. Cr. Rs. 28,383

61. The balance is composed of the following:—

			Cr. Rs.
(i) Pilgrims' Lodging House Fund	..	..	332
(ii) Bengal Famine Orphan Fund	..	..	17,014
(iii) Ramlal Mukherjee's Endowment Fund	..	..	11,037
		Total	28,383

62. In respect of item (i) there is a discrepancy of Rs. 30 between the ledger and broadsheet balances, which is under reconciliation. Certificates of acceptance of balance are awaited in all cases.

63. 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 balance of the Bengal Charitable Relief Fund for the maintenance of the orphans left unprovided for at the end of the famine of 1896-97. The income of the Fund is derived from the interest on the securities in which the Fund money is invested. The Fund is under the administrative control of the Secretary to the Government of West Bengal, Land and Land Revenue Department.

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

(e) *Other Miscellaneous Funds* ... .. Cr. Rs. 43,68,199

64. This balance is composed of the following:—

	Cr. Rs.
(i) Zoological Garden Fund .. .. .	1,73,721
(ii) Christian Burial Board Fund .. .. .	16,411
(iii) Mohamedan Burial Board Fund .. .. .	3,144
(iv) B. L. Mukherjee's Trust Fund .. .. .	5,815
(v) Cinematograph Act Fund .. .. .	4,68,644
(vi) Bengal State Aid to Industries Act Fund .. .. .	8,770
(vii) State Electricity Fund .. .. .	36,30,902
(viii) Mohsin Endowment Fund .. .. .	2,428
ix) Other miscellaneous funds in Cooch Behar .. .. .	58,364
Total .. .. .	43,68,199

65. There are discrepancies amounting to Rs. 17,971, Rs. 4,738, Rs. 3,295, Rs. 19,74,148 and Rs. 243 between the ledger and broadsheet balances in respect of items (i), (iv), (v), (vii) and (viii) respectively, which are under reconciliation. Out of the discrepancies of Rs. 4,738 and Rs. 3,295 in respect of items (iv) and (v) Rs. 381 and Rs. 353 respectively relate to the year 1957-58.

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

66. 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.

**Civil Deposits****Cr. Rs. 11,65,95,805**

67. 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 .. .. .	2,54,35,213
(ii) Cess collection for other districts .. .. .	8,55,046
(iii) Cooch Behar <i>Dehottar</i> Fund .. .. .	954
(iv) Earnest money Deposits received in the Forest Department .. .. .	5,32,437
(v) Civil Courts' Deposits .. .. .	1,72,53,73
(vi) Small Cause Courts' Deposits .. .. .	68,767
(vii) Rent Controller's Deposits .. .. .	(-)7,82,232

	Cr. Rs.
(viii) Criminal Courts' Deposits .. .. .	7,22,504
(ix) Personal Deposits .. .. .	3,04,33,141
(x) Police Deposits .. .. .	2,22,022
(xi) Litigation Fund .. .. .	35,455
(xii) Warders' Benefit Fund .. .. .	25,835
(xiii) Vagrancy Directorate : Benefit Fund for the guarding and menial staff.	93
(xiv) Public Works Deposits .. .. .	2,31,43,263
(xv) Charitable Endowment Fund .. .. .	2,73,501
(xvi) Deposits of Jute Cess Fund .. .. .	4,40,569
(xvii) Unclaimed deposits in the General Provident Fund .. .. .	13,229
(xviii) Unclaimed deposits in the Contributory Provident Fund .. .. .	2,115
(xix) Unclaimed deposits in the Indian Civil Service Provident Fund .. .. .	68
(xx) Deposits on account of cost price of Liquor, Ganja and Bhang .. .. .	5,37,962
(xxi) Deposits for work done for public bodies or private individuals .. .. .	24,32,522
(xxii) Deposits of the Chairman, Calcutta Improvement Trust .. .. .	13,29,534
(xxiii) Deposits for sanitary works done for local bodies .. .. .	41,01,812
(xxiv) Deposits on account of sale proceeds of stocks of blacklisted shops and private hoarders. .. .. .	22,326
(xxv) Deposits made by candidates for State Legislature .. .. .	17,991
(xxvi) Forest Deposits .. .. .	22,846
(xxvii) Pay and Accounts Deposits .. .. .	4,53,593
Total .. .. .	11,65,95,805

68. There are two entirely different systems of deposits 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>Cr. Rs.</i>
(i) Revenue Deposits .. . . .	2,51,35,213
(ii) Cess collection for other districts .. ..	8,55,946
(iv) Earnest Money Deposits received in the Forest Department . . . . .	5,32,437
(v) Civil Courts' Deposits . . . . .	1,72,53,739
(vi) Small Cause Courts' Deposits .. ..	68,767
(vii) Rent Controller's Deposits .. ..	(—)7,82,232
(viii) Criminal Courts' Deposits .. ..	7,22,504

69. As a result of verification of the balances shown against the items (i), (ii), (v), (vii) and (viii) with those in the proof-sheets discrepancies amounting to Rs. 8,67,239, Rs. 1,53,275, Rs. 8,44,562, Rs. 1,84,167 and Rs. 6,781 respectively (all shown in net) have been noticed. Rs. 8,67,239 in respect of item (i) include Rs. 3,164 relating to 1956-57. Rs. 1,53,275 in respect of item (ii) include Rs. 247 relating to 1957-58. Rs. 6,781 in respect of item (viii) include Rs. 238 and Rs. 4,744 relating to 1956-57 and 1957-58 respectively. The above discrepancies are under reconciliation.

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

(iii) Cooch Behar Debottar Fund.....Cr. Rs. 954

70. The accounts of the fund has already been closed. The above credit is under readjustment to State revenues.

(ix) Personal Deposits.....Cr. Rs. 3,94,33,141

71. The balance is in excess of the aggregate amount outstanding in the proof-sheets by Rs. 10,12,186 which is composed of discrepancies amounting to Rs. 11,245, Rs. 3,28,082, Rs. 4,05,074, Rs. (—) 1,000 and Rs. 2,68,785 relating to 1954-55, 1955-56, 1956-57, 1957-58 and 1958-59 respectively. The discrepancies up to the year 1957-58 have since been settled and the rest is under reconciliation.

There were altogether five hundred and twenty Personal Ledger Accounts open in the various treasuries of West Bengal at the end of the year 1957-58. One personal ledger account was closed during the year under review. Fourteen new Accounts were opened with the sanction of the competent authority during the year.

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 five hundred and seventy-five cases which include two hundred and two for 1957-58 and three hundred and seventy-three for 1958-59. 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 .. .. .		3,37,93,114(a)
Total credits during the year .. .. .		14,90,26,052
Total debits during the year .. .. .	14,33,86,025	..
Closing Balance .. .. .	3,94,33,141	
Total .. .. .	<u>18,28,19,166</u>	<u>18,28,19,166</u>

(x) <i>Police Deposits</i> .. .. .		2,22,622
(xi) <i>Litigation Fund</i> .. .. .		35,455
(xii) <i>Warders' Benefit Fund</i> .. .. .		25,835
(xiii) <i>Vagrancy Directorate: Benefit Fund for the guarding and menial staff.</i> .. .. .		93

72. These deposit heads are also grouped under "Personal Deposits". In the case of item (xi) 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 (xii) and (xiii) but the balances are monthly intimated to the Inspector-General of Prisons, West Bengal, and the Controller of Vagrancy, West Bengal, respectively through statements showing the receipts, disbursements and balances. Certificates of acceptance of balances are under correspondence.

73. A brief description of the funds referred to in items (x), (xi) (xii) and (xiii) is given below:—

- (x) *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.
- (xi) *Litigation Fund*—The Fund was created out of the moneys deposited by the Ward Estates and other local bodies for the purpose of meeting the cost of litigation in appeals in the High Court. The Fund is administered by the Legal Remembrancer, West Bengal.
- (xii) *Warders' Benefit Fund*—The Fund is credited with the fines and penalties realised from the jail warders and is administered by the Inspector-General of Prisons, West Bengal.
- (xiii) *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.

(a) Differs from last year's closing balance by a sum of Rs. 10 due to the correction since made (see paragraph 8 on page 125).

(xiv) *Public Works Deposits* ... .. Cr. Rs. 2,31,43,263

74. The balance pertaining to item (xiv) 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. 11,981 between the ledger and broadsheet balances; this is under reconciliation. Certificates of acceptance of balance have not been received except in case of eight divisions.

(xv) *Charitable Endowment Fund* ... .. Cr. Rs. 2,73,501

75. 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.

(xvi) *Deposits of Jute Cess Fund* ... .. Cr. Rs. 4,40,569

76. 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. A sum of Rs. 1,62,043 has since been paid to the Calcutta Improvement Trust. There is a difference of Rs. 2,78,526 between the ledger and broadsheet balances, which is under reconciliation.

(xvii) *Unclaimed deposits in the General Provident Fund* ... .. Cr. Rs. 13,229

(xviii) *Unclaimed deposit in the Contributory Provident Fund* ... .. 2,115

(xix) *Unclaimed deposit in the Indian Civil Service Provident Fund* ... .. 68

77. 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.

(xx) *Deposits on account of cost price of Liquor, Ganja and Bhang* ... .. Cr. Rs. 5,37,962

78. 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. 43,287 between the ledger and broadsheet balances which includes Re. 1 relating to the year 1956-57. This is under reconciliation.

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

(xxi) *Deposits for works done for public bodies or private individuals* ... .. Cr. Rs. 24,32,522

(xxii) *Deposits of the Chairman, Calcutt Improvement Trust* ... .. Cr. 13,29,534

79. 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. 5,82,793 and Rs. 1,65,311 between the ledger and broadsheet balances pertaining to the items (xxi) and (xxii) respectively are under reconciliation. The former item is the net result of discrepancies including Rs. 251, Rs. 28,017, Rs. 1,21,720 and Rs. 1,14,750 pertaining to the years 1953-54, 1954-55, 1956-57 and 1957-58 respectively, while the latter relates to the year under review.

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

(xxiii) Deposits for sanitary works done for  
local bodies ... .. Cr. Rs. 41,01,812

80. 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. 2,65,151 between the ledger and the broadsheet balances which is under reconciliation. Certificates of acceptance of balance are awaited except in the case of one division.

(xxiv) Deposit on account of sale-proceeds of stocks  
of blacklisted shops and private hoarders ... Cr. Rs. 22,326

81. 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.

(xxv) Deposits made by the candidates for State  
Legislature ... .. Cr. Rs. 17,991

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

(xxvi) Forest Deposits ... .. Cr. Rs. 22,846

83. 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.

(xxvii) Pay and Accounts Deposits ... .. Cr. Rs. 4,53,593

84. The deposit head was intended for accommodating the deposit transactions of the late Pay and Accounts Office. The balance is composed of Rs. 4,38,453 and Rs. 15,140 relating to the Education and the Rehabilitation Departments respectively. There are discrepancies amounting to Rs. 195 and Rs. 1,948 between the ledger and broadsheet balances in respect of the above two Departments. These are under settlement.

**Other Accounts** .. .. . **Cr. Rs. 1,05,69,089**

85. 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 .. .. .	16,30,119
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.	5,39,830
Deposit Account of the grant made by the Indian Central Sugarcane Committee.	1,25,388
Deposit Account of grants from the Central Government for the Food Production Drive Schemes—Bonus for accelerating production of foodgrains.	62,31,683
Deposit Account of the grant made by the Indian Central Oilseeds Committee.	1,07,513
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.	37,764
Deposit Account of the grant made by the Indian Central Coconut Committee.	58,002
Deposit Account of Local Development Works Grant Fund ..	1,65,308
Deposit Account of the grant from the Indian Central Tobacco Committee.	16,640
Deposit Account of grants made by the Khadi and Village Industries Commission.	10,66,432
Deposits on account of grants from the Ministry of Rehabilitation to Educational Institutions.	3,61,975
<b>Total</b> ..	<b>1,05,69,089</b>

*Subventions from Central Road Fund* ... .. . *Cr. Rs. 16,30,119*

86. 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.

	Cr. Rs.
Deposit Account of the grant made by the Indian Central Jute Committee ..	18,156
Deposit Account of the grant made by the Indian Council of Agricultural Research.	5,39,830
Deposit Account of the grant made by the Indian Central Sugarcane Committee	1,25,388

87. 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 the second head there is a discrepancy of Rs. 894 between the ledger and broadsheet balances, which 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. 62,31,683*

88. 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. 1,07,513*

89. This deposit head has been opened in the accounts to record transactions in connection with the scheme for carrying research work on oil seeds in West Bengal the entire cost of which is to be borne by the Indian Central Oilseeds Committee. There is a discrepancy of Rs. 15 between the ledger and broadsheet balances 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*

90. 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*

91. 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. 37,764*

92. This deposit head is intended for receiving grants made by the Indian Central Arecanut Committee to be spent in the scheme for the establishment of additional Arecanut nurseries in the State of West Bengal. There is a discrepancy of Rs. 24,062 between the ledger and broadsheet balances out of which Rs. 21,807 relate 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. 58,002*

93. 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. 338 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. 1,65,308*

94. 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. 16,640*

95. 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. 10,66,432*

96. 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. 3,21,540 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. 3,61,975*

97. 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.

**Advances not bearing interest** ... ..

**Dr. Rs. 3,03,25,927**

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

	Dr. Rs.
Departmental Advances .. .. .	2,72,76,964
Permanent Advances .. .. .	14,51,762
Accounts with the Reserve Bank .. .. .	25,939
Accounts with the Government of Burma .. .. .	6,24,995
Accounts with the Government of Pakistan .. .. .	9,46,267
<b>Total</b> .. .. .	<b>3,03,25,927</b>

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

**Departmental Advances** ... **Dr. Rs. 2,72,76,964**

100. 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.

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

	Dr. Rs.
Civil Advances—	
Objection Book Advances .. .. .	45,96,958
Public Works Advances—Takavi Works Advances .. .. .	46,31,795
Construction Board Advances—School Building Advances .. .. .	4,20,392
Administrator General's Advance .. .. .	23,402
Festival Advance .. .. .	1,04,732
Special Advances .. .. .	1,74,99,091
Forest Advances .. .. .	594
Total .. .. .	<u>2,72,76,964</u>

*Objection Book Advances* .. .. . *Dr. Rs. 45,96,958*

102. The balance represents the total amount outstanding in the "Objection Books" as described in paragraph 100 above. Discrepancies amounting to Rs. 64,780 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. 2,64,792 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. 46,31,795*

103. 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. A sum of Rs. 945 was written off as irrecoverable under the head.

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

104. 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. 23,402**

105. 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. 1,04,732**

106. 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. 11,04,431 between the ledger and broadsheet balances, which is under settlement. A sum of Rs. 25 was written off as irrecoverable under the head.

**Special Advances** . . . . . **Dr. Rs. 1,74,99,091**

107. 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. 1,131, Rs. 945, Rs. 1,690, Rs. 25,822, Rs. 224, Rs. 1,263, Rs. 8,998, Rs. 4,215, Rs. 6,447, Rs. 8,740, Rs. 27, Rs. 3,605, Rs. 153, Rs. 2,79,620, Rs. 252, Rs. 1,000 and Rs. 100 in respect of the items detailed in the following paragraphs, viz., (1), (4), (14), (17), (19), (21), (22), (29), (48), (50), (60), (61), (77), (80), (82), (92) and (95), respectively. The discrepancies are under settlement.

Certificates of acceptance of balance have been received except in the following items, viz., (1), (4), (7), (15), (16), (19), (23), (24), (26), (28), (29), (30), (32), (34), (35), (36), (37), (38), (39), (40), (46), (49), (50), (52), (57), (60), (61), (64), (68), (71), (77), (80), (82), (88), (89), (92), (95) and (97).

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.



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

	Dr. Rs.
(1) Advances to students and other Indians in the United Kingdom ..	14,484
(2) Advances for the erection of filatures .. .. .	200
(3) Advance to the Director of Fisheries .. .. .	6,000
(4) Advances to persons rendered destitute by Famine of 1943 .. ..	7,245
(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 distribution of capital goods to needy fishermen ..	-1,605
(16) Advances for the Scheme of Development of Tank Fisheries in West Bengal by setting up nursery units in the rural areas of the State.	121
(17) Advances to paddy huskers under Paddy Husking Scheme ..	64,767
(18) Liquidation proceedings in the matter of Indian Sema Cotton Plantations, Ltd.	1,000
(19) Advances to Government servants in Cooch Behar and Jalpaiguri affected by flood in 1954.	2,022
(20) Advance to the Director of Industries for deposit in Court in connection with an appeal case.	5,869
21) Advances for Local Development Works .. .. .	6,19,888
(22) Advance to Pataspur Thana Relief Committee, Midnapur, for Mat Weaving Scheme.	16,998
(23) Advances for National Water Supply and Sanitation Scheme ..	62,85,218
(24) Advances for wireless and other equipments and stores for the flood warning station at Bhutan.	2,600
(25) Advances for deputation of staff to Jalpaiguri for flood relief work ..	200
(26) Advance to the Director-General, Transportation .. .. .	29,57,334
(27) Advance to the Secretary, Legislative Assembly and Council ..	96,965
(28) Advance to Administrator, Sussex Trust Fund .. .. .	23,905
(29) Revolving capital for Training-cum-Works Scheme .. .. .	1,69,154
(30) Revolving capita for Production Centre .. .. .	38,552

	Dr. Rs.
(31) Revolving capital for Production Centre, Halzabazar .. ..	36,420
(32) Revolving capital for scheme for paddy husking at Taherpur and Production Centre at Bogra Women's Camp.	64,464
(33) Advance to the Deputy Director of Industries for running Sales Emporium	7,384
(34) Advance to the Principal, Presidency College .. ..	24,600
(35) Advance to the Principal, Darjeeling Government College .. ..	553
(36) Advances to deputationists for higher education abroad .. ..	49,378
(37) Advance to private students .. ..	68
(38) Advance to the Pay and Accounts Officer .. ..	—700
(39) Advance to the Director of Fisheries for imprest with the Commissioner for the Port of Calcutta for repairs to Fish Trawlers Jetty.	5,000
(40) Advance in connection with the visit to West Bengal of His Excellency Mr. Chou-en-Lai.	15,000
(41) Advance in the matter of D. Sarkar & Brothers, Ltd. .. ..	4,444
(42) Advance to the Secretary, Durgapur Brick Board .. ..	1,60,594
(43) Advance to the Director of Agriculture .. ..	13,953
(44) Advance to the Deputy Secretary, Judicial Department on account of visit of the Hon'ble Mr. Justice Warren.	272
(45) Advance for Flood Relief Health Measures .. ..	5,179
(46) Advance to the Court Liquidator, High Court, Calcutta and Official Liquidator in connection with the winding up of the B. B. Railway.	1,000
(47) Advances to the Director of Industries, Cottage .. ..	7,29,225
(48) Advance for Relief of Cattle population in Flood affected area ..	2,57,370
(49) Scheme for Jute twine Manufacturing, Siliguri .. ..	10,666
(50) Advance to the Director of Operation and Transport .. ..	10,110
(51) Advance for payment of undischarged balances of loans lost from Departmental Safe in Barrackpore Sub-Treasury.	1,40,980
(52) Advance to the Collector of Murshidabad in connection with an appeal case.	1,77,603
(53) Advance to Bengal Ceramic Institute .. ..	62,000
(54) Advance to Executive Engineer, Contract Division, No. 1 .. ..	8,75,000
(55) Advance to the Commissioner of Police on account of legal expenses ..	—534
(56) Advance to the Administrative Officer, Folk Entertainment Section in connection with the visit of the Prime Minister of Czechoslovakia in Calcutta.	800
(57) Advance to the Director of Fisheries for payment of customs duty and other charges.	7,000
(58) Advance in connection with the presentation of a cultural programme in honour of the Prime Minister of Rumania.	700
(59) Advance to the Director of Industries in connection with the celebration of the Third All India Handicrafts Week.	15,050
(60) Advance to the Deputy Director of Industries (Cottage) .. ..	24,073

	Dr. Rs.
(61) Advance to fire-affected people in Darjeeling .. ..	3,605
(62) Advances to the Milk Commissioner, West Bengal .. ..	1,16,400
(63) Advance in connection with the development of Engineering Industry at Howrah.	9,80,000
(64) Advance for the board and lodging charges of the members of the crew of the aircraft of the Prime Ministers of India.	1,089
(65) Advance to the Director of Supply and Accounts .. ..	8,51,316
(66) 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
(67) Advance to the Special Officer, Integrated schemes for Training-cum-Production Centres for wood Industries.]	7,00,000
(68) Advance in connection with the salvage operation for refloating Kalyani IV	2,258
(69) Advance to the Administrative Officer, Folk Entertainment Section in connection with the visit of the Mongolian Cultural Delegation.	315
(70) Advance in connection with the opening of the Canada Dam ..	4,985
(71) Special Advance for education .. ..	-55,845
(72) Advance to Executive Engineer, Contract Division II .. ..	5,00,000
(73) Advance to Executive Engineer, Contract Division III .. ..	5,00,000
(74) Advance to Executive Engineer, Contract Division IV .. ..	2,00,000
(75) Advance to State Sailors', Soldiers' and Airmen's Board .. ..	20,000
(76) Advance to Shri Sakti Kumar Ganguli .. ..	82
(77) Advance to the Accounts Officer, West Bengal Secretariat for entertainment of Soviet Parliamentary Delegation.	153
(78) Advance to the Deputy Director of Industries (Marketing) .. ..	1,00,000
(79) Advance for training of Officers in soil conservation—three months refresher course.	2,200
(80) Advance to the Chief Engineer, Public Health Engineering, West Bengal, in connection with sinking of tube-wells in the cholera affected areas of Calcutta.	1,67,614
(81) 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.	3,000
(82) Advance for construction of Atiabari Aided Primary School building ..	252
(83) Advance to the Director of Industries in connection with the celebration of the Fourth All India Handicrafts Week.	13,000
(84) Advance to Jhargram Raj College .. ..	-95
(85) Advance to Junior Basic Training College, Midnapore .. ..	-108
(86) Advance to Asansol Polytechnic .. ..	-485
(87) Advance to Basic Training College, Tamluk .. ..	-200
(88) Advance to Dôw Hill School .. ..	-3,965

	<i>Dr. Rs.</i>
(89) Advance to Victoria School, Kurseong .. .. .	--40
(90) Advance to the Deputy Commissioner, Darjeeling .. .. .	630
(91) Advance for Public Health .. .. .	10,000
(92) Advance to the Head Assistant, Home (Publicity) Department for meeting emergent expenditure connected with the unloading and transport of equipments of the Soviet Puppet Theatre.	1,000
(93) 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
(94) 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.	550
(95) Advance to the Home (Publicity) Department .. .. .	100
(96) Advance to the Principal, B. E. College .. .. .	82
(97) Advance to the Director of Fisheries .. .. .	20,780
Total	1,74,99,091

109. The nature and purpose of the above named 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 crection of flatur s—*

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.

(c) *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) *Advayces to persons rendered destitute by famine of 1948—*

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, Jadarpur—*

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 of 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 distribution of Capital goods to needy fishermen—*

Advances were granted to the Superintendent of Fisheries and District Fishery Officers for the purchase of yarn in connection with the scheme for distribution of capital goods to needy fishermen at subsidised rates. The minus balance is due to some wrong adjustment which is under investigation.

(16) *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.

(17) *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.

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

The balance 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.

(19) *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.

(20) *Advance to the Director of Industries for deposit in court in connection with an appeal case—*

An advance was made for deposit into the court of District Judge, Alipore, in obedience to the orders passed by the court in some appeal cases filed by the Government.

(21) *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.

(22) *Advance to Pataspur Thana Relief Committee, Midnapur, for mat weaving scheme—*

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

(23) *Advances for National Water Supply and Sanitation Scheme—*

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.

(24) *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.

(25) *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.

(26) *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.

(27) *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. A.s and M. L. C.s during the currency of the Assembly and Council sessions.

(28) *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.

(29) *Revolving Capital for Training-cum-Works Scheme.*(30) *Revolving Capital for Production Centre.*(31) *Revolving Capital for production Centre, Halzabazar.*(32) *Revolving Capital for Scheme for Paddy husking at Taherpur 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.

(33) *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.

(34) *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.

(35) *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.

(36) *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.

(37) *Advance to private students—*

The amount has been erroneously adjusted under the abovementioned head. The matter is under correspondence.

(38) *Advance to the Pay and Accounts Officer—*

An advance was drawn by the Pay and Accounts Officer, West Bengal, for meeting the contingent expenditure of his newly started office. The minus balance appears outstanding due to some erroneous adjustment which is under rectification.

(39) *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.

(40) *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.

(41) *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.

(42) *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 had 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.

(43) *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.



- (44) *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 U.S.A. and Mrs. Warren.

- (45) *Advance for Flood Relief Health measures—*

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

- (46) *Advance to the Court Liquidator, High Court, Calcutta, and Official Liquidator in connection with the winding up of the B. B. Rly.—*

The advance was granted to the Court Liquidator, High Court, Calcutta and Official Liquidator for meeting the initial expenses which may be necessary in conducting the winding up proceedings of the Barasat-Basirhat Light Railway Company, Ltd.

- (47) *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.

- (48) *Advance for Relief of Cattle population in flood affected area—*

The advance was granted to the Director of Agriculture, West Bengal, for purchase of cattle fodder for relief of distressed cattle population in the flood affected area.

- (49) *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.

- (50) *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 a 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.

- (51) *Advance for payment of undisbursed 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 Barrackpore 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.

(52) *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.

(53) *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.

(54) *Advance to the Executive Engineer, Contract Division No. I—*

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.

(55) *Advance to the Commissioner of Police on account of legal expenses—*

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.

(56) *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.

(57) *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.

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

The advance was paid to the Account Officer, West Bengal Secretariat for payment of remuneration for the artistes 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.

(59) *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.

(60) *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.

(61) *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.

(62) *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.

(63) *Advance in connection with the development of Engineering Industry at 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.

(64) *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.

(65) *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.

(66) *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.

(67) *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.

(68) *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 re-floating 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.

(69) *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 the Mongolian Cultural Delegation to Calcutta during the month of March, 1958. Recovery of the expenditure from the Government of India is still awaited.

(70) *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.

(71) *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.

(72) *Advance to the Executive Engineer, Contract Division II.*

(73) *Advance to the Executive Engineer, Contract Division No. III.*

(74) *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.

(75) *Advance to State Sailors', Soldiers' & Armen'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.

(76) *Advances to Sri Sakti Kumar Ganguly—*

Payment of air freight and package charges in respect of certain musical instruments sent to Delhi has been kept under this head pending recovery from the Ministry of External Affairs, Government of India.

(77) *Advance to the Accounts Officer, West Bengal Secretariat for entertainment of Soviet Parliamentary Delegation—*

This represents cost of entertainment of Soviet Parliamentary Delegation in Calcutta in March, 1958 met by the Accounts Officer, West Bengal Secretariat and is recoverable from the Loksava Secretariat.

(78) *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.

(79) *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 Dehradun has been kept under this head. Decision about the final head of account to which it will be charged is awaited.

(80) *Advance to the Chief Engineer, Public Health Engineering, West Bengal, in connection with sinking of tubewells 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 tubewells 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.

(81) *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 M/s. 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.

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

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

(83) *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.

(84) *Advance to Jhargram Raj College.*(85) *Advance to Junior Basic Training College, Midnapore.*

- (86) *Advance to Asansol Polytechnic.*  
 (87) *Advance to Basic Training College, Tamruk.*  
 (88) *Advance to Dow Hill School.*  
 (89) *Advance to Victoria School, Kurseong.*

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

- (90) *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.

- (91) *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.

- (92) *Advance to the Head Assistant, Home (Publicity) Department for meeting emergent expenditure connected with the unloading and transport of equipments of the Soviet Puppet Theatre—*

The advance was drawn for meeting expenses in connection with the Soviet Puppet Theatre which arrived in Calcutta in 1959 and will be adjusted on recovery from the Government of India.

- (93) *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.

- (94) *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.

- (95) *Advance to the Home (Publicity) Department—*

The amount was drawn to meet emergent expenses during the tour of the advance party of the Chinese Cultural Delegation in India. The amount has since been refunded by Government and is in course of adjustment.

- (96) *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.

(97) *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 pantoon and repairs to the jetty at Shore Base Station, 3 Garden Reach Road, Calcutta and will be adjusted as expenditure of the Fisheries Department on receipt of vouchers in support of actual expenditure.

**Forest Advances****Dr. Rs. 594.**

110. 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. 623 was written off as irrecoverable under the above head.

**Permanent Advances****Dr. Rs. 14,51,762**

111. 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. 20,308 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. 25,939**

112. 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, 1959.

**Accounts with the Government of Burma****Dr. Rs. 6,24,995**

113. 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. 9,46,267**

114. 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. 16,26,06,014
Other items (net) .. .. .	Cr. Rs. 4,37,08,971

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

**Investments—**

				Cr. Rs.	Dr. Rs.
Suspense Accounts	..	..	..	..	16,26,06,014
<b>Other items—</b>					
(i) Suspense Accounts	..	..	..	6,16,81,079	5,86,91,014
(ii) Cheques and Bills	..	..	..	4,09,26,013	..
(iii) Departmental and Similar Accounts	..	..	..	..	2,07,107
TOTAL—Other items				10,26,07,092	5,88,98,121
				Net Cr. Rs. 4,37,08,971	

**Investments—**

*Suspense Accounts—Cash Balance Investment Accounts* ... Dr. Rs. 16,26,06,014

116. The balance under this head comprises three types of investments amounting to Rs. 45,02,250, Rs. 15,77,45,269 and Rs. 3,58,495 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, 1959 was Rs. 36,76,355 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—**

	Cr. Rs.	Dr. Rs.
(i) <i>Suspense Accounts</i>	6,16,81,079	5,86,91,014

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

	Cr. Rs.	Dr. Rs.	
<b>Suspense Account—</b>			
Objection Book Suspense	62,17,369	74,20,717	
Recoveries of Service Payments	—3,48,515	..	
Departmental Adjusting Account	1,31,22,599	—1,54,146	
English Stores Suspense Account	..	—26,642	
Pay and Accounts Offices Suspense	2,26,55,556	2,16,13,520	
Reserve Bank Suspense (headquarters)	..	22,96,601	
<b>Central Accounts Office—</b>			
Reserve Bank Suspense	..	—2,01,805	
Undivided Bengal Suspense	2,00,34,070	2,77,27,806	
Deposit Account with the State Bank of India	..	14,960	
TOTAL			
	6,16,81,079	5,86,91,014	
	Cr. Rs.	Dr. Rs.	
<i>Objection Book Suspense</i>	62,17,369	74,20,717	



118. 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. 45,61,348 and Rs. 2,88,357 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. 41,89,605 and Rs. 2,26,098 in respect of the credit and debit respectively have since been adjusted and the rest is under settlement.

	<i>Cr. Rs.</i>
<i>Recoveries of Service Payments</i> .. ..	-3,48,515

119. 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. Rs.</i>	<i>Dr. Rs.</i>
<i>Departmental Adjusting Account</i> .. ..	1,31,22,593	-1,54,146

120. 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>English Stores Suspense Account</i> .. ..	<i>Dr. Rs.</i>	-26,642
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121. Debits and credits on account of English stores which appear in the Remittance Accounts and which are required to be adjusted fully in the Indian Accounts are taken under this head if they cannot be finally adjusted under the appropriate heads at once. The settlement of the balance is under correspondence with the High Commissioner for India, London and the Accountant General, Central Revenues.

	<i>Cr. Rs.</i>	<i>Dr. Rs.</i>
<i>Pay and Accounts Office Suspense</i> .. ..	2,26,55,556	2,16,13,520

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. 5,06,136 and Rs. 6,43,325 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. Rs.</i>	22,96,601
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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. 1,03,136 between the ledger and broadsheet balances which is under settlement.

*Central Accounts Office—*

*Reserve Bank Suspense* .. .. . *Dr. Rs. —2,01,805*

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. 94 between the ledger and broadsheet balances, which is under settlement.

	<i>Cr. Rs.</i>	<i>Dr. Rs.</i>
<i>Undivided Bengal Suspense</i> .. .. .	2,00,34,070	2,77,27,809

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. 14,960*

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. Amounts 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.

*(ii) Cheques and Bills—*

*Pre-audit cheques* .. .. . *Cr. Rs. 4,09,26,013*

127. The balance is composed of (i) Rs. 4,08,75,563 and (ii) Rs. 50,450 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, 1959. Cheques aggregating Rs. 3,12,13,079 in respect of item (i) have since been cashed. In respect of items (i) and (ii) there are discrepancies of Rs. 150 and Rs. 5,833 respectively 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. 2,07,107*

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

		<i>Dr. Rs.</i>
1. Sealdah Small Cause Court .. .. .		3,223
2. Public Works Cash Balance .. .. .		16,459
3. Sanitary Works Cash Balance .. .. .		90,366
4. Construction Board Cash Balance .. .. .		5,374
5. Chaklajat Cash Balance .. .. .		74,369
6. P. W. D. (Cooch Behar) Cash Balance .. .. .		17,156
7. Forest .. .. .		160
<b>TOTAL</b> .. .. .		<b>2,07,107</b>

129. 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. 49,730, Rs. 33,557 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 and P.W.D. (Cooch Behar) Cash Balances have not yet been acknowledged.

## SECTION T.—REMITTANCES

### I—Remittances within India—

**Cr. Rs. 19,65,245**

**Dr. Rs. 3,77,01,790**

130. This head consists of:—

	Cr. Rs.	Dr. Rs.
Cash Remittances and Adjustments between officers rendering accounts to the same Accountant-General or Comptroller.	9,85,448	3,55,05,510
Reserve Bank of India Remittances .. .. .	54,822	..
Adjusting Account between Central and State Governments ..	9,24,975	....
Adjusting Account with Railways .. .. .	..	3,96,554
Inter-State Suspense Account .. .. .	..	17,99,728
<b>TOTAL ..</b>	<b>19,65,245</b>	<b>3,77,01,790</b>

**Cr. Rs.**

**Dr. Rs.**

**Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller.**

**9,85,448**

**3,55,05,510**

131. The following are the details:—

	Cr. Rs.	Dr. Rs.
1. Forest Remittances .. .. .	9,85,394	..
2. Public Works Remittances .. .. .	..	1,04,65,709
3. Transfer between Public Works Officers ..	..	2,50,22,707
4. Judicial Remittances .. .. .	54	..
5. Pay and Accounts Office Remittances ..	..	17,094
<b>TOTAL ..</b>	<b>9,85,448</b>	<b>3,55,05,510</b>

132. 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. A sum of Rs. 7,54,983 in respect of item 1 has since been adjusted, other outstanding balances are in course of adjustment. In respect of items 1 and 2 there are discrepancies of Rs. 381 and Rs. 3,13,503 respectively between the ledger and broadsheet balances which are under settlement.

**Reserve Bank of India Remittances****Cr. Rs. 54,822**

133. 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 and Rs. 42,965 relating to the years 1951-52, 1952-53, 1953-54, 1954-55, 1957-58 and 1958-59 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 Re. 1 between the ledger and broadsheet balances, which is under settlement.

<b>Adjusting Account between Central and State Governments</b>	..	..	<b>Cr. Rs. 9,24,975</b>
<b>Adjusting Account with Railways</b>			<b>Dr. Rs. 3,96,554</b>
<b>Inter-State Suspense Account</b>			<b>Dr. Rs. 17,99,726</b>

134. 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 1958-59. 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. 95,945 and Rs. 275 respectively. There is a discrepancy of Rs. 5,989 in respect of "Inter-State Suspense Account" between the ledger and broadsheet balances, which is under settlement.

**SECTION W.—CASH BALANCE****... Dr. Rs. 87,82,639**

135. The following are the details of the closing cash balance—

	Rs.
1. Cash in Treasuries	33,04,945
2. Deposit with the Reserve Bank	75,49,421
3. Remittances in transit	-20,71,727
Total	<u>87,82,639</u>

136. The treasury balances in respect of items 1 and 3 differ by Rs. 1,533 and Rs. 1,98,727 respectively with those in the consolidated cash balance report for March, 1959 which has been verified by the Currency Officer. The balance in deposit with the Reserve Bank differs by Rs. 1,88,120 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.

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

**Part II.—Accounts.**

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

1	2	3	4
Heads of Receipts.	Actuals for 1958-59.	Heads of Disbursements.	Actuals for 1958-59.
Rs.	Rs.	Rs.	Rs.
Total Revenue as per Account No. 3 of Part A .. .. .	80,38,70,397	Total expenditure as per Account No. 3 of Part A .. .. .	1,03,27,88,781
<b>PART I.—CONSOLIDATED FUND.</b>			
<b>N—PUBLIC DEBT INCURRED—</b>			
Permanent Debt .. .. .	5,07,94,451	Permanent Debt .. .. .	.....
Floating Debt .. .. .	3,07,00,000	Floating Debt .. .. .	3,07,00,000
Loans from the Central Government .. .. .	32,67,45,641	Loans from the Central Government .. .. .	5,08,13,340
Other Loans .. .. .	1,25,81,970	Other Loans .. .. .	55,300
Total—Public Debt incurred .. .. .	42,08,22,062	Total—Public Debt discharged .. .. .	8,15,68,640
<b>P—LOANS AND ADVANCES BY STATE GOVERNMENTS—</b>			
Loans to Municipalities, Port Funds, etc. .. .. .	1,58,84,407	Loans to Municipalities, Port Funds, etc. .. .. .	6,51,53,994
Loans to Government servants .. .. .	3,68,509	Loans to Government servants .. .. .	3,53,948
Total—Loans and Advances by State Governments .. .. .	1,58,52,916	Total—Loans and Advances by State Governments .. .. .	6,55,07,942
Total—Consolidated Fund .. .. .	1,24,05,45,375	Total—Consolidated Fund .. .. .	1,17,98,65,363

**PART II.—CONTINGENCY FUND.**

	Rs.
Contingency Fund	23,161
Contingency Fund	.....

**PART III.—PUBLIC ACCOUNT.**

<b>R—UNFUNDED DEBT INCURRED—</b>	
State Provident Funds	1,80,12,502
Total—Unfunded Debt incurred	1,80,12,502
<b>S—DEPOSITS AND ADVANCES—</b>	
<i>Deposits bearing interest—</i>	
Depreciation Reserve Fund of Government Commercial concerns.	46,59,400
Reserve Fund—Transport	46,000
<i>Deposits not bearing interest—</i>	
Sinking Fund	1,65,47,864
West Bengal Famine Insurance Fund	20,30,318
Depreciation Reserve Fund—Government Presses	1,41,249
Fund for promotion of education amongst educationally backward classes.	10,91,330
General Reserve Fund for Cooch Behar	2,82,927
Part III—Carried over	2,47,79,088
Parts I and II—Carried over	1,80,12,502
Parts I and II—Carried over	1,24,05,45,375
	23,161

<b>R—UNFUNDED DEBT DISCHARGED—</b>	
State Provident Funds	95,44,204
Total—Unfunded Debt discharged	95,44,204
<b>S—DEPOSITS AND ADVANCES—</b>	
<i>Deposits bearing interest—</i>	
Depreciation Reserve Fund of Government Commercial concerns.	19,75,000
Reserve Fund—Transport	.....
<i>Deposits not bearing interest—</i>	
Sinking Fund	.....
West Bengal Famine Insurance Fund	23,84,959
Depreciation Reserve Fund—Government Presses	10,401
Fund for promotion of education amongst educationally backward classes.	11,94,738
General Reserve Fund for Cooch Behar	1,00,497
Part III—Carried over	56,65,595
Parts I and II—Carried over	95,44,204
Parts I and II—Carried over	1,17,98,65,363
	.....

No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS—*concl'd.*

1	2	3	4
Heads of Receipts.	Actuals for 1958-59.	Heads of Disbursements.	Actuals for 1958-59.
<b>PART III—PUBLIC ACCOUNT—<i>concl'd.</i></b>			
	Rs.		Rs.
Part III—Brought forward	2,47,79,088	Part III—Brought forward	56,65,595
	1,80,12,502		95,44,204
Parts I and II—Brought forward	1,24,05,45,375	Parts I and II—Brought forward	1,17,98,65,363
	23,161		.....
<i>Deposits of Local Funds—</i>		<i>Deposits of Local Funds—</i>	
District Funds	80,41,020	District Funds	73,00,498
Municipal Funds	1,13,66,652	Municipal Funds	1,13,29,846
Education Funds	7,19,08,719	Education Funds	6,94,67,882
Medical and Charitable Funds	236	Medical and Charitable Funds	613
Other Miscellaneous Funds	2,65,82,862	Other Miscellaneous Funds	3,02,92,552
Total—Deposits of Local Funds	11,78,99,489	Total—Deposits of Local Funds	11,83,91,391
Civil Deposits	23,01,55,651	Civil Deposits	22,43,04,793
Other Accounts	83,16,397	Other Accounts	50,76,268
<i>Advances not bearing interest—</i>		<i>Advances not bearing interest—</i>	
Departmental Advances	3,02,22,285	Departmental Advances	3,37,88,484
Permanent Advances	21,424	Permanent Advances	47,413
Accounts with the Government of Burma	— 29	Accounts with the Government of Burma	26,830
Accounts with the Government of Pakistan	.....	Accounts with the Government of Pakistan	1,912
Accounts with the Reserve Bank	53,640	Accounts with the Reserve Bank	51,735



<i>Suspense—</i>				
Suspense Accounts	..	30,85,54,956	..	45,05,90,102
Cheques and Bills	..	46,64,47,828	..	46,27,52,953
Departmental and similar accounts	..	7,07,123	..	6,97,500
Total—Deposits, etc.	..	1,18,71,57,832	..	1,30,19,94,976
<b>T—REMITTANCES—</b>				
Cash Remittances and adjustments between officers rendering accounts to the same Accountant-General or Comptroller.	..	52,44,85,488	..	51,42,41,146
Adjusting Account between Central and State Governments.	..	28,38,771	..	1,41,64,675
Adjusting Account with Railways	..	16,521	..	1,40,854
Inter-State Suspense Accounts	..	33,69,411	..	19,31,809
Reserve Bank of India Remittances	..	1,75,01,034	..	1,86,83,444
Total—Remittances	..	54,14,72,403	..	51,66,87,262
Total—Public Account	..	1,74,66,42,737	..	1,82,82,26,432
Total—Receipts	..	2,98,72,11,273	..	3,00,80,91,795
<b>(a) W—(OPENING) CASH BALANCE—</b>				
Cash in Treasuries	..	30,51,050	..	33,04,945
Deposits with the Reserve Bank	..	2,81,49,877	..	75,49,421
Remittances in transit	..	15,37,766	..	20,71,727
Total	..	2,96,63,161	..	87,82,639
Grand Total	..	3,01,68,74,434	..	3,01,68,74,434
<b>(a) W—(CLOSING) CASH BALANCE—</b>				
Cash in Treasuries	..	30,51,050	..	33,04,945
Deposits with the Reserve Bank	..	2,81,49,877	..	75,49,421
Remittances in transit	..	15,37,766	..	20,71,727
Total	..	2,96,63,161	..	87,82,639
Grand Total	..	3,01,68,74,434	..	3,01,68,74,434

(a) Please see footnote (B) at page 39.

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1958-59 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

..	1	2	3	4
		On 31st March 1958.	On 31st March 1959.	Increase (+) Decrease (-) in the year ended 31st March 1959.
		Rs.	Rs.	Rs.
<b>CAPITAL AND OTHER EXPENDITURE—</b>				
<b>Commercial Departments—</b>				
Irrigation .. ..		4,63,46,975	4,89,15,484	+ 25,68,509
Industrial Development Programme		(a) 1,19,09,117	1,80,32,026	+ 61,22,909
Multipurpose River Schemes ..		83,06,01,570	92,51,07,867	+ 9,45,06,297
Road and Water Transport Scheme		4,40,41,126	4,92,48,524	+ 52,07,398
Electricity Schemes ..		(b) 1,61,46,531	1,61,46,531	....
<b>Total—Commercial Departments ..</b>		<b>94,90,45,319</b>	<b>1,05,74,50,432</b>	<b>+ 10,84,05,113</b>
<b>Other Departments—</b>				
Other Accounts ..		50,84,05,479	63,92,46,554	+ 13,08,41,075
<b>Total—Other Departments ..</b>		<b>50,84,05,479</b>	<b>63,92,46,554</b>	<b>+ 13,08,41,075</b>
<b>Total—Capital Expenditure ..</b>		<b>1,45,74,50,798</b>	<b>1,69,66,96,986</b>	<b>+ 23,92,46,188</b>
<b>Loans and Advances by State Governments—</b>				
Loans to Local Funds, Private Parties, etc.		50,87,29,616	55,68,93,706	+ 4,81,64,090
Loans to Government servants ..		6,34,894	6,20,333	- 14,561
<b>Total—Loans and Advances by State Governments.</b>		<b>50,93,64,510</b>	<b>55,75,14,039</b>	<b>+ 4,81,49,529</b>
<b>Total—Capital and other expenditure ..</b>		<b>1,96,68,15,308</b>	<b>2,25,42,11,025</b>	<b>+ 28,73,95,717</b>
<b>Deduct—Contribution from Revenue and Contingency Fund for capital expenditure debit to Revenue.</b>		<b>- 93,96,296</b>	<b>- 93,96,296</b>	<b>....</b>
<b>Net capital and other expenditure (outside the Revenue Account).</b>		<b>1,95,74,19,012</b>	<b>2,24,48,14,729</b>	<b>+ 28,73,95,717</b>

(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 1958-59 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl'd.*

1	On 31st March 1958.	On 31st March 1959.	Increase (+) Decrease (-) in the year ended 31st March 1959.
	2	3	4
	Rs.	Rs.	Rs.
<b>PRINCIPAL SOURCES OF FUNDS—</b>			
Permanent Debt—Nominal Value	22,05,41,600	27,15,91,300	+ 5,10,49,700
<i>Less:—Unredeemed discount</i> ..	....	- 2,55,249	- 2,55,249
Floating Debt ..	....	....	....
Loans from the Central Government ..	1,89,83,24,781	2,17,42,57,082	+ 27,59,32,301
Other Loans .. ..	4,10,338	1,29,37,008	+ 1,25,26,670
Unfunded Debt .. ..	(a) 7,57,97,659	8,42,65,957	+ 84,68,298
<b>Total—Outstanding Debt</b> ..	<b>2,19,50,74,378</b>	<b>2,54,27,96,098</b>	<b>+ 34,77,21,720</b>
Contingency Fund .. ..	4,99,76,839	5,00,00,000	+ 23,161
Sinking Funds and Reserve Funds ..	6,28,23,855	8,23,34,718	+ 1,95,10,863
Net balance under Deposits, Advances, etc., other than those shown separately.	15,08,79,505	16,87,00,197	+ 1,78,20,692
Remittances .. ..	(a)— 6,05,21,696	- 3,57,36,545	+ 2,47,85,151
<b>Total—Debt and other obligations</b> ..	<b>2,39,82,32,881</b>	<b>2,80,80,94,468</b>	<b>+ 40,98,61,587</b>
<i>Deduct—Cash Balance</i> .. .	2,96,63,161	87,82,639	- 2,08,80,522
<i>Deduct—Investments</i> ..	4,19,38,867	19,41,07,575	+ 15,21,68,708
<b>Net Provision of Funds</b> ..	<b>2,32,66,30,853</b>	<b>2,60,52,04,254</b>	<b>+ 27,85,73,401</b>

(a) Differs from previous year's closing balance due to rounding.

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 1958.	Additions during the year.	Discharges during the year.	Amount on 31st March 1959.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>I.—Public Debt.</b>				
<b>(a) Permanent Debt—</b>				
<b>(i) Loans bearing interest—</b>				
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	..	5,07,94,451
<b>(b) Floating Debt—</b>				
Other Floating Loans ..	..	3,07,00,000	3,07,00,000	..
<b>(c) Loans from the Central Government.</b>				
	1,89,83,24,781	32,87,45,641	5,08,13,340	2,17,42,57,082
<b>(d) Other Loans ..</b>				
	4,10,338	1,25,81,970	55,300	1,29,37,008
<b>Total—Public Debt ..</b>	<b>2,11,92,76,719</b>	<b>42,08,22,062</b>	<b>8,15,68,640</b>	<b>2,45,85,30,141</b>
<b>II.—Unfunded Debt.</b>				
<b>State Provident Funds—</b>				
General Provident Fund ..	6,67,09,248	1,56,90,340	85,21,962	7,38,77,626
Indian Civil Service Pro- vident Fund.	20,08,228	2,83,486	2,30,494	20,61,220
Indian Civil Service (Non- European Members) Provident Fund.	9,50,390	1,05,579	93,311	9,62,658
Contributory Provident Fund	47,47,846	12,15,978	3,89,821	55,74,003
All India Services Provident Fund.	(a) 13,81,947	7,17,119	3,08,616	17,90,450
<b>Total—Unfunded Debt ..</b>	<b>(a) 7,57,97,659</b>	<b>1,80,12,502</b>	<b>95,44,204</b>	<b>8,42,65,957</b>
<b>Total—Debt and other in- terest-bearing obligations (a)</b>	<b>2,19,50,74,378</b>	<b>43,88,34,564</b>	<b>9,11,12,844</b>	<b>2,54,27,96,098</b>

(a) Differs from previous year's closing balance by Re. 1 due to rounding.

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 1958	..	62,02,526	Amount expended to meet the cost of renewals and replacements.	19,75,000
Amount appropriated from revenue.		46,59,400	Balance on 31st March 1959	88,86,926
		<hr/>		<hr/>
Total	..	1,08,61,926	Total	..
		<hr/>		<hr/>

II.—Reserve Fund—Transport.

		Rs.		Rs.
Balance on 1st April 1958	..	60,000	Amount expended	..
Receipts	..	46,000	Balance on 31st March 1959	1,06,000
		<hr/>		<hr/>
Total	..	1,06,000	Total	..
		<hr/>		<hr/>

III.—Depreciation Reserve Fund for Electricity.

		Rs.		Rs.
Balance on 1st April 1958	..	5,72,800	Amount expended to meet the cost of renewals and replacements.	..
Amount appropriated from revenue.		..	Balance on 31st March 1959	5,72,800
		<hr/>		<hr/>
Total	..	5,72,800	Total	..
		<hr/>		<hr/>

IV.—Sinking Fund.

Sinking Fund.				
		Rs.		Rs.
Balance on 1st April 1958	..	(a)4,43,53,413	Amount expended	..
Amount contributed by State.	by the	1,65,47,864	Balance on 31st March 1959	6,09,01,277
		<hr/>		<hr/>
Total	..	6,09,01,277	Total	..
		<hr/>		<hr/>

(a) Differs from last year's closing balance by Re. 1 due to rounding.

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.*

Investment Account			
	Rs.		Rs.
Balance on 1st April 1958	.. 2,75,21,600	Amount realised	.. ..
Amount invested	.. ..	Balance on 31st March 1959	.. 2,75,21,600
<b>Total</b>	<b>.. 2,75,21,600</b>	<b>Total</b>	<b>.. 2,75,21,600(A)</b>

**V.—West Bengal Famine Insurance Fund**

A—Famine Insurance Fund.

	Rs.		Rs.
Balance on 1st April 1958	.. 3,67,040	Payment from the Fund	.. ..
Transfer from the Revenue Account—			
Interest receipts	.. 42,728	Purchase of securities	.. 23,84,959
Sale of securities	.. 19,87,590	Balance on 31st March 1959	.. 12,399
<b>Total</b>	<b>.. 23,97,358</b>	<b>Total</b>	<b>.. 23,97,358</b>

B.—Investment Account

	Rs.		Rs.
Balance on 1st April 1958	.. 14,90,501	Sale of securities	.. 19,87,590
Purchase of securities	.. 23,84,959	Balance on 31st March 1959	.. 18,87,870
<b>Total</b>	<b>.. 38,75,460</b>	<b>Total</b>	<b>.. 38,75,460</b>

Balance on 31st March 1959—

	Rs.
Cash .. .. .	12,399
Investment .. .. .	18,87,870
<b>Total</b>	<b>.. 19,00,269</b>
Nominal value of the securities held	.. .. 19,10,600
Market value as on the 31st March 1959	.. .. 18,77,755

(A) Face value of securities on 31st March 1959 Rs. 2,75,21,600.

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 1958 ..	894	Expenditure during the year ..	
Amount contributed by the State Government.	..	Balance on 31st March 1959 ..	894
	<hr/>		<hr/>
Total ..	894	Total ..	894
	<hr/>		<hr/>

**VII.—Depreciation Reserve Fund for Government Presses.**

	Rs.		Rs.
Balance on 1st April 1958 ..	11,00,053	Amount expended to meet the cost of renewals and replacements.	10,400
Amount appropriated from revenue.	1,41,240	Balance on 31st March 1959 ..	12,30,902
	<hr/>		<hr/>
Total ..	12,41,302	Total ..	12,41,302
	<hr/>		<hr/>

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

	Rs.		Rs.
Balance on 1st April 1958 ..	1,03,738	Expenditure during the year ..	11,94,738
Amount contributed by the State Government.	10,91,330	Balance on 31st March 1959 ..	320
	<hr/>		<hr/>
Total ..	11,95,068	Total ..	11,95,068
	<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 50 on page 152)

**General Reserve Fund**

	Rs.		Rs.
Balance on 1st April 1958 ..	85,72,891	Payments from the Fund ..	1,00,498
Receipts ..	<u>2,62,927</u>	Balance on 31st March 1959 ..	<u>87,35,320*</u>
Total ..	<u>88,35,818</u>	Total ..	<u>88,35,818</u>

**Investment Account**

	Rs.		Rs.
Balance on 1st April 1958 ..	20,92,091	Amount realised ..	..
Amount invested in the Bank, etc. ..	<u>..</u>	Balance on 31st March 1959 ..	<u>- 20,92,091</u>
Total ..	<u>20,92,091</u>	Total ..	<u>20,92,091</u>

**X.—Subventions from Central Road Fund.**

	Rs.		Rs.
Balance on 1st April 1958 ..	3,47,812	Amount of expenditure during the year.	51,98,562
Amount allotted from the Central Road Fund. ..	<u>64,80,869</u>	Balance on 31st March 1959 ..	<u>16,30,119</u>
Total ..	<u>68,28,681</u>	Total ..	<u>68,28,681</u>

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

	Rs.		Rs.
Balance on 1st April 1958 ..	18,156	Expenditure during the year ..	..
Amount contributed by Indian Central Jute Committee. ..	<u>..</u>	Balance on 31st March 1959 ..	<u>18,156</u>
Total ..	<u>18,156</u>	Total ..	<u>18,156</u>

\*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.**

	Rs.		Rs.
Balance on 1st April 1958 ..	2,22,310	Amount expended on various researches.	62,018
Amount contributed by the Indian Council of Agricultural Research.	3,79,538	Balance on 31st March 1959 ..	5,39,830
Total ..	6,01,848	Total ..	6,01,848

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

Balance on 1st April 1958 ..	1,11,835	Expenditure during the year ..	..
Amount contributed by the Committee.	13,553	Balance on 31st March 1959 ..	1,25,388
Total ..	1,25,388	Total ..	1,25,388

**XIV.—Deposit Account of Grants from the Central Government for the Food Production Drive Scheme—Bonus for Accelerating Production of Foodgrains.**

	Rs.		Rs.
Balance on 1st April 1958 ..	62,31,683	Amount expended on the schemes ..	..
Amount contributed by the Central Government.	..	Balance on 31st March 1959 ..	62,31,683
Total ..	62,31,683	Total ..	62,31,683

**XV.—Deposit Account of Grants by the Khadi and Village Industries Commission.**

	Rs.		Rs.
Balance on 1st April 1958 ..	4,10,289	Amount expended on the various schemes.	3,78,178
Amount contributed by the Commission.	10,34,321	Balance on 31st March 1959 ..	10,66,432
Total ..	14,44,610	Total ..	14,44,610

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.*

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

	Rs.		Rs.
Balance on 1st April 1958 ..	83,050	Amount expended ..	563
Amount contributed by the Committee.	25,026	Balance on 31st March 1959..	1,07,513
	<hr/>		<hr/>
Total ..	1,08,076	Total ..	1,08,076
	<hr/>		<hr/>

**XVII.—Deposit Account of the Grant made by the Central Tea Board.**

	Rs.		Rs.
Balance on 1st April 1958 ..	2,31,439	Amount expended ..	36,947
Amount contributed by the Central Tea Board	..	Balance on 31st March 1959 ..	1,94,492
	<hr/>		<hr/>
Total ..	2,31,439	Total ..	2,31,439
	<hr/>		<hr/>

**XVIII.—Deposit Account of the Grant made by the Council of Scientific and Industrial Research.**

	Rs.		Rs.
Balance on 1st April 1958 ..	15,787	Amount expended ..	..
Amount contributed by the Council.	..	Balance on 31st March 1959 ..	15,787
	<hr/>		<hr/>
Total ..	15,787	Total ..	15,787
	<hr/>		<hr/>

**XIX.—Deposit Account of Grant made by the Indian Central Coconut Committee**

	Rs.		Rs.
Balance on 1st April 1958 ..	45,874	Amount expended ..	..
Amount contributed by the Committee.	12,128	Balance on 31st March 1959..	58,002
	<hr/>		<hr/>
Total ..	58,002	Total ..	58,002
	<hr/>		<hr/>

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

**XX.—Deposit Account of Grant made by the Indian Central Arecanut Committee.**

	Rs.		Rs.
Balance on 1st April 1958 ..	(a) 35,138	Amount expended ..	..
Amount contributed by the Committee.	2,626	Balance on 31st March 1959 ..	37,764
	<hr/>		<hr/>
Total ..	37,764	Total ..	37,764
	<hr/>		<hr/>

**XXI.—Deposit Account of Grant made by the Indian Central Tobacco Committee.**

	Rs.		Rs.
Balance on 1st April 1958 ..	10,280	Amount expended ..	..
Amount contributed by the Committee.	6,360	Balance on 31st March 1959 ..	16,640
	<hr/>		<hr/>
Total ..	16,640	Total ..	16,640
	<hr/>		<hr/>

**XXII.—Deposit Account of Local Development Works Grant Fund.**

	Rs.		Rs.
Balance on 1st April 1958 ..	1,65,308	Amount expended ..	..
Amount contributed by the Committee.	..	Balance on 31st March 1959 ..	1,65,308
	<hr/>		<hr/>
Total ..	1,65,308	Total ..	1,65,308
	<hr/>		<hr/>

**XXIII.—Deposits on account of Grants from the Ministry of Rehabilitation to Educational Institutions.**

	Rs.		Rs.
Balance on 1st April 1958 ..	..	Amount expended ..	..
Amount contributed by the Ministry.	3,61,975	Balance on 31st March 1959 ..	3,61,975
	<hr/>		<hr/>
Total ..	3,61,975	Total ..	3,61,975
	<hr/>		<hr/>

(a) Differs from the last year's closing balance by Re. 1 due to rounding.

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.	1	2	3	4	5	6	7
	Balance on 1st April 1958.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March 1959.	Interest received and credited and to revenue.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.</b>							
Loans to Presidency, Corporations, Port Trust and other Port Funds.	93,93,439	22,73,600	1,16,66,039	7,47,519	1,09,18,520	2,11,288	
Loans to Municipalities .. ..	66,32,757	7,13,000	73,45,757	3,06,666	70,39,091	34,492	
Loans to District and other Local Fund Committees.	49,87,417	....	49,87,417	99,157	48,88,260	8,84,777	
Advances to Cultivators .. ..	(a) 3,78,69,706	2,40,90,009	6,19,59,715	1,08,02,940	5,11,56,775	10,59,950	
Advances under Special Laws .. ..	43,41,488	4,46,883	47,88,371	1,490	47,86,881	....	
Miscellaneous Loans and Advances .. ..	(b) 8,99,27,302	1,73,35,525	10,72,62,827	24,50,610	10,48,12,217	8,15,465	
Loans and Advances to displaced persons	34,37,96,593	1,70,45,748	36,08,42,341	6,23,641	36,02,18,700	2,41,783	
Loans under Community Development Project.	1,02,75,417	32,50,229	1,35,25,646	4,52,384	1,30,73,262	1,47,113	
Total .. ..	(c) 50,72,24,119	6,51,53,994	57,23,78,113	1,54,84,407	55,68,93,706	33,94,868	

LOANS TO GOVERNMENT SERVANTS

14

House-building Advances .. ..	3,61,526	2,21,320	5,82,846	2,07,112	3,75,734	14,779
Advances for purchase of motor conveyances.	2,46,704	1,04,905	3,51,609	1,34,453	2,17,156	7,065
Advances for purchase of other conveyances.	15,400	28,755	44,155	22,131	22,024	429
Passage advances .. ..	9,637	-2,200	7,437	3,206	4,231	....
Other advances .. ..	1,627	1,168	2,795	1,607	1,188	166
Total .. ..	6,34,894	3,53,949	9,88,842	3,68,509	6,20,333	22,439
Grand total .. ..	(c) 50,78,59,013	6,55,07,942	57,33,66,955	1,68,52,916	55,75,14,039	34,17,307

- (a) The opening balance differs from the previous year's closing balance by reason of inclusion of Rs. 8,653 due to correction (*vide* para. 8, page 125).
- (b) The opening balance differs from the previous year's closing balance by (-) Rs. 15,14,151 due to correction (*vide* para. 8, page 125) Plus Re. 1 due to rounding.
- (c) The opening balance differs from the previous year's closing balance by (-) Rs. 15,05,498 due to correction (*vide* para. 8, page 125) Plus Re. 1 due to rounding.



## APPENDIX I.

Statement showing the year-wise break up of outstanding receipts from Irrigation Schemes declared as commercial.

(See also paragraph 8 at pages 21-22).

Year.	Eden Canal.	Damodar Canal.	Midnapore Canal.	Mayurakshi Reservoir Project.	Bakreswar 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	..	140	..	260
1932-33	..	794	..	162	..	956
1933-34	..	863	-1	46	..	908
1934-35	..	805	246	63	..	1,114
1935-36	..	982	1,120	42	..	2,144
1936-37	..	686	462	74	..	1,222
1937-38	..	142	732	72	..	946
1938-39	..	185	296	209	..	690
1939-40	..	410	986	101	..	1,497*
1940-41	..	666	1,573	933	..	3,172
1941-42	..	565	1,370	170	..	2,105
1942-43	..	1,026	1,889	170	4	3,089
1943-44	..	48	3,304	27	5	3,384
1944-45	..	7,149	4,053	159	2	11,363
1945-46	..	2,427	8,176	11	27	10,641
1946-47	..	3,311	8,722	184	47	12,264
1947-48	..	3,665	8,349	619	150	12,783
1948-49	..	3,715	11,128	659	17	15,519
1949-50	..	7,058	12,878	494	107	20,537
1950-51	..	6,470	15,114	242	123	21,949
1951-52	..	9,027	21,458	1,418	169	32,072
1952-53	..	13,215	43,990	2,521	207	59,933
1953-54	..	24,523	61,059	219	151	85,952
1954-55	..	28,332	1,01,786	3,164	34,351*	1,67,076*
1955-56	..	34,779	1,90,295	4,695	1,25,360*	3,55,721*
1956-57	..	41,249	4,28,374	4,354	3,584*	4,78,285*
1957-58	..	1,33,581	3,32,646	21,448	49,841*	5,28,504*
1958-59	..	..	..	72,122	4,217*	80,639*
Total	..	3,25,851	12,60,005	1,14,657	2,17,353*	7,958 19,25,824*

\*The figures are provisional.

## APPENDIX II.

Statement showing the details of commitments at the end of 1958-59 in respect of schemes estimated to cost Rs. 1 lakh or more in each case (except those financed from Development grants).

(See Paragraph 11 of Part A of the Report on page 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 1957-58.	Expenditure during 1958-59.	Further liabilities to be incurred.	Total expenditure estimated (cols. 4 to 6).
1	2	3	4	5	6	7
<b>Debitable to Revenue Account—</b>						
<i>7.—Land Revenue.</i>						
1.	Revisional settlement operations taken up for implementation of Estates Acquisition Scheme.	5,31,24	5,24,86	..	6,38	5,31,24
<i>18.—Other Revenue Expenditure financed from Ordinary Revenues.</i>						
2.	Revetment in the embankment of Lakshimpur Abad in the southern side facing Bay of Bengal with general repairs under Kakdwip subdivision, 1957-58. (a)	82	17	89	(d)	1,06
3.	Raising and strengthening the embankments of mauza Barabarhat in police-station Mathurapur, 1955-56.	1,94	1,46	2,90	(d)	4,36
4.	Revetment of the riverside slope along Thakuran river and raising and strengthening the embankments of mauza Sridharnagore Jadaldal river in police-station Mathurapur during 1957-58. (a)	1,75	1,72	12	(d)	1,54
5.	Repairing and strengthening the embankments of mauza Purba Dwarkapur in the police-station Mathurapur during 1957-58.	1,02 (e)	60	2	40	1,02
6.	Constructing 17 nos. Overseer's quarters at different sections under five subdivisions.	2,00	13	23	1,64	2,00
7.	Repairing and strengthening the boundary embankment of mauzas Upendranagore and Rakhapur, police-station Mathurapur, during 1955-56.	1,65	80	3	82	1,65
8.	Investigation in connection with Ganga Barrage Project. (a)	30,82	1,53	3,57	25,72	30,82



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 1957-58.	Expenditure during 1958-59.	Further liabilities to be incurred.	Total expenditure estimated (cols. 4 to 6).
1	2	3	4	5	6	7
<b>Debitable to Revenue Account</b> <i>—contd.</i>						
<i>18.—Other Revenue Expenditure financed from ordinary Revenues—concl'd.</i>						
9.	Reconnaissance Survey of upper catchment of river Teesta and other rivers of North Bengal.	23,30 (b)	1,87	62	20,81	23,30
10.	Reconnaissance Survey and Hydrological observation and River Survey in connection with flood investigation in North Bengal.	2,50	1,67	88	(d)	2,55
11.	Special repairs to 27 nos. masonry sluices in different mauzas under Hasnabad subdivision. (a)	4,08	1,08	2,72	28	4,08
12.	Repairs to 19 nos. masonry sluices in different mauzas under N. S. Haroa subdivision. (a)	5,17	..	4,38	79	5,17
13.	Special repairs to 17 nos. masonry sluices in different mauzas under Canning subdivision. (a)	3,59	86	2,26	47	3,59
14.	Dry brick pitched, strengthening the R. S. embankment at Purander in police-station Canning. (a)	1,72	55	1,16	1	1,72
15.	Remodelling D. L. embankment (a)	2,73,71	1,59,68	14	1,13,89	2,73,71
16.	Closing breaches on Ajoy Right Scheme D embankment No. 29 caused by the flood of 1956. (a)	3,25	2,62	11	52	3,25
17.	Special repairs to peach bay sluice in 23rd mile of Scheme D embankment in Pantra section under Contai Irrigation subdivision. (a)	1,02	3	5	94	1,02
18.	Strengthening Gokulpur Scheme D—embankment under Etamoga. (a)	3,23	1,29	24	1,70	3,23
19.	Re-sectioning the weak portion of Scheme D embankment No. 39. (a)	1,83	75	26	82	1,83

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 1957-58.	Expenditure during 1958-59.	Further liabilities to be incurred.	Total expenditure estimated (cols. 4 to 6).
1	2	3	4	5	6	7
<b>Debitable to Revenue Account</b>						
<i>—contd.</i>						
<i>25.—General Administration.</i>						
20.	Rural and School Broadcasting Scheme.	28,34	18,60	2,44	7,30	28,34
21.	Folk Entertainment Scheme ..	2,59 ( 2,44 recurring and 15 non-recurring).	7,06	2,01	2,44 per year.	11,51
<i>29.—Police.</i>						
22.	Construction of Thana Building at Jhargram, district Midnapore.	1,30	1,45	..	26	1,71
<i>30.—Ports and Pilotage.</i>						
23.	Scheme for the Training of Inland Water Transport crews.	10,68 (b)	8,51	1,06	1,11	10,68
24.	Scheme for the establishment of a repairing and servicing yard.	7,95 (b)	5,15	1,07	1,73	7,95
<i>39.—Public Health.</i>						
25.	National Water Supply and Sanitation (Urban) Scheme.	1,29,18	55,22	15,53	58,43	1,29,18
<i>43.—Industries—Industries.</i>						
26.	Vocation Training Centre ..	9,12	19,26	13,18	8,60	41,04
27.	Technical Training of displaced persons at the vocational training centre.	16,14	7,24	6,25	9,98	23,47
<i>43.—Industries—Cottage Industries.</i>						
28.	Running of 6 Demonstration parties and the Central Workshop.	1,44	1,71	1,06	(d)	2,77
<i>43.—Industries—Cinchona—</i>						
<i>Improvement of Water Supply to Colonies in Cinchona Plantations.</i>						
29.	New Schemes per Plantations Labour Act, 1951 (7 years' Scheme).	3,26	..	..	3,26	3,26

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 1957-58.	Expenditure during 1958-59.	Further liabilities to be incurred.	Total expenditure estimated (cols. 4 to 6).
1	2	3	4	5	6	7
<b>Debitable to Revenue Account</b>						
<i>—concl.</i>						
<i>47.—Miscellaneous Departments.</i>						
30.	Scheme for replacement of essential appliances of the West Bengal Fire Services.	28,80	26,46	..	2,34	28,80
31.	Scheme for sinking 49 large capacity tube-wells in Calcutta for fire-fighting purposes.	36,11	9,37	1,37	25,37	36,11
<i>50.—Civil Works.</i>						
32.	Special repairs to O. T. Road from 26th mile 3rd furlong to 4th furlong 42nd mile.	4,76	51	1,13	3,12	4,76
33.	Special repairs to painted surface at 16th to 18th mile of Dehijuri-Kupannadi Road.	1,03	15	23	65	1,03
34.	Permanent restoration of flood damage (September and October 1956) to Krishnagore-Karimpore-Sikarpur Road. (a)	1,43	80	48	4	1,32
35.	Special repairs to Krishnagore-Majdia Road. (a)	2,03	12	88	1,13	2,13
<i>56.—Stationery and Printing.</i>						
36.	Expansion of Raj Bhavan Press	5,66	46	..	5,20	5,66
<i>57.—Miscellaneous—Other Miscellaneous Expenditure.</i>						
37.	Amount payable for 100 beds reserved for non-leper patients in the Uttarpara Hospital.	15,00	1,30	2,54	11,16	15,00
38.	Renovation of barracks attached to the W. B. N. V. F. Training Centre, Halisahar.	3,37	..	2,08	1,29	3,37
Total—Debitable to Revenue Account		12,02,83	8,65,04	71,89	3,18,60	12,55,53

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 1957-58.	Expenditure during 1958-59.	Further liabilities to be incurred.	Total expenditure estimated (cols. 4 to 6).
1	2	3	4	5	6	7
<b>Debitable Outside the Revenue Account</b>						
<i>68-A.—Construction of Irrigation, Navigation, Embankment and Drainage Works (Non-commercial).</i>						
39.	Protection of river Diana below Kalabari.	18,03	15,97	1,10	96	18,03
40.	Framing of left bank of river Torsa above Hashimara railway bridge under Dalringpara. (a)	9,71	9	6,52	3,10	9,71
41.	Construction of an embankment on the right bank of river Jaldhaka for protection of Ramshai area from Ramshai to Gorumara.	9,95	3,63	4,22	2,10	9,95
42.	Construction of an embankment on the right bank of river Jaldhaka from Amguri to Ramshai.	2,40	61	72	1,07	2,40
43.	Construction of an embankment on the left bank of river Teesta for protection of Helapakin area.	8,92	41	1,18	7,33	8,92
44.	Preventing diversion of Jaldhaka river into Barshati Channel at Ramshai. (a)	4,91	1,47	2,41	1,03	4,91
45.	Protection work on the right bank of river Balason near Pamighata Bazar.	1,69	67	51	51	1,69
46.	Siliguri Town protective works (a).	9,06	5,65	1	3,40	9,06
47.	Protection of Barnes Domohani embankment 1st phase.	12,27	11,62	—1	66	12,27
48.	Protection work on the right bank of river Chel in P. S. Mal.	9,88	7,10	45	2,33	9,88
49.	Construction of retired Dhari-kuri embankment in connection with the protection work on the right bank of river Jaldhaka.	9,64	7,85	1,80	(d)	9,65

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 1957-58.	Expenditure during 1958-59.	Further liabilities to be incurred.	Total expenditure estimated (cols. 4 to 6).
1	2	3	4	5	6	7
<b>Debitable Outside the Revenue Account—<i>contd.</i></b>						
<i>72.—Capital Outlay on Industrial Development outside the Revenue Account.</i>						
50.	Scheme No. 1—Re-organisation of Central Co-operative Banks.	51,00	..	7,00	44,00	51,00
51.	Scheme No. 2—Re-organisation of Primary Credit Societies.	51,40	..	9,29	42,11	51,40
52.	Scheme No. 3—Supply of long-term credit.	5,00	..	5,00	(d)	5,00
<i>81.—Capital Account of Civil Works outside the Revenue Account.</i>						
53.	Conversion of Asansol Sub-jail into Special Jail.	7,56	3,36	2,00	2,15	7,51
54.	Construction of family quarters for warders of Alipore Central Jail.	1,75	11	1,42	22	1,75
55.	Improvement of Sarisa-Nurpur Road.	3,43	1,98	1,41	5	3,44
56.	Construction of Tollygunge Thana buildings at Gariahat Road and singleman constable's barrack.	3,00	1,41	1,42	48	3,31
57.	Construction of 4-storeyed building for constables in Alipore Police Line. (a)	3,50	10	2,99	40	3,49
58.	Construction of quarters for certain police officers and men and additions and alterations at holding Nos. 21,21/1A, 21/1B, Puddapukur Square, W. B., Calcutta Police.	10,02	..	8,94	1,09	10,03
59.	Construction of quarters for police officers and men at Jadavpur in the district of 24-Parganas.	17,54	..	1,02	16,52	17,54
60.	Construction of a barrack for accommodation of 192 constables at Lichubagan.	3,22	2,55	69	10	3,34
61.	Construction of S. I.'s quarters at Shibpur.	1,22	..	30	86	1,16
62.	Extension of Howrah District Jail.	5,07	54	50	3,52	4,56

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 1957-58.	Expenditure during 1958-59.	Further liabilities to be incurred.	Total expenditure estimated (cols. 4 to 6).
1	2	3	4	5	6	7
<b>Debitable Outside the Revenue Account—<i>contd.</i></b>						
<i>81.—Capital Account of Civil Works outside the Revenue Account—contd.</i>						
63.	Conversion of the system of Electric Supply to A. C. system at Assembly House.	1,79	1,26	9	1	2,36
64.	E. I. in the 5-storeyed building at Blocks II and III, Writers' Buildings.	..	1,30	31	29	1,90
65.	E. I. in the Mahajati Sadan, Calcutta.	..	95	45	25	1,65
66.	E. I. in the City Civil Sessions Court, Hastings.	10,85	15	1,91	6,78	8,84
67.	Construction of 3-storeyed Building within the Government House compound, Barrackpore.	3,64	2,49	30	5	2,84
68.	Construction of a new Sub-jail at Siliguri.	5,57 (b)	1,00	2,03	2,72	5,75
69.	Construction of a foreign race Seed Station at Kalimpong.	1,37	75	55	5	-1,35
70.	Construction of quarters for Deputy Collector and Sub-Deputy Collector at Puruha Jail and Convict settlement lock up.	1,13	1,12	1,12	20	2,44
71.	Reconstruction of Bishnupur Sub-jail. (a)	2,54	72	1,00	81	2,53
72.	Acquisition of premises No. 40-A and 40-B of Gorachand Road for Beniapukur Thana.	2,55	..	2,24	31	2,55
73.	Construction of Bengal Silk Conditioning House at Patipukur.	2,06	41	72	83	1,96
74.	Improvement of Basirhat-Itenda Ghat Road, 24-Parganas.	2,74	..	10	2,64	2,74
75.	Construction of building for armed police Barrack at 29/1/1, 29/1/2, etc., on B. T. Road.	25,24	9,18	6,00	10,81	25,99
76.	Construction of hostel building for 60 students in Bethune College.	3,86	2,01	57	1,56	4,14

## 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 1957-58.	Expenditure during 1958-59.	Further liabilities to be incurred.	Total expenditure estimated (cols. 4 to 6).
1	2	3	4	5	6	7
<b>Debitable Outside the Revenue Account</b>						
—contd.						
<i>81—Capital Account of Civil Works outside the Revenue Account—contd.</i>						
77.	Construction of an office building in the compound of Assembly House.	4,48 (b)	3,43	10	10	3,63
78.	Completion of construction of Mahajati Sadan.	12,73	8,52	95	94	10,41
79.	Construction of proposed sub-divisional headquarters at Islampur.	6,50	50	5,50	1,00	7,00
80.	E. I. in Commercial Tax Office in Vizianagram Palace.	4,68	3,43	1,10	14	4,67
81.	Construction of family quarters for warders staff in Central Jail at Berhampore.	1,71	1,42	1,53	6	3,01
82.	Extension of Jhargram Raj College.	7,57	52	2,28	3,03	5,83
83.	Construction of a combined 6-storeyed building at 45 Ganesh Avenue.	21,44 (b)	16,23	2,30	5,30	23,83
84.	Construction of City Civil and Sessions Court.	39,63 (c)	29,28	5,35	7,30	41,93
85.	Construction of an additional 2-storeyed building over the 4-storeyed building at 11A Free School Street, Calcutta.	5,21	3,00	1,09	18	4,27
86.	Extension of Police Hospital at Bhowanipur. (a)	5,65	6,10	..	1	6,11
87.	Construction of 49 sets of quarters for Sergeants, Sub-Inspectors in Body Guard Lines.	7,00	2,48	3,61	38	6,47
88.	Construction of 10 sets of Inspectors' quarters at Body Guard Lines. (a)	2,24	51	1,57	11	2,19

## 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 1957-58.	Expenditure during 1958-59.	Further liabilities to be incurred.	Total expenditure estimated (cols. 4 to 6).
1	2	3	4	5	6	7
<b>Debitable Outside the Revenue Account</b>						
<b>—contd.</b>						
<i>81—Capital Account of Civil Works outside the Revenue Account—contd.</i>						
89.	Construction of recreation buildings in the compound of Body Guard Lines. (a)	2,64	58	1,63	18	2,39
90.	Construction of garage and administrative block in the compound of Armed Police barrack in Body Guard Lines.	..	4,96	1,51	18	6,65
91.	Construction of buildings in place of existing Hindu School Buildings, Calcutta, to provide for additional accommodation for Sanskrit College (a)	4,43	3,09	22	8	3,39
92.	Reconstruction of Mekhiganj Sub-jail.	1,09	10	75	17	1,02
93.	Construction of buildings for accommodation of officers and men of West Bengal Police at 20 Dum Dum Road.	12,71	..	46	12,25	12,71
94.	Construction of 64 sets of quarters for Sub-Inspectors and Sergeants on Belghoria land	10,23	..	1,00	6,83	7,83
95.	Construction of quarters for 8 Inspectors at 9 Gokhale Road	1,48	..	54	94	1,48
96.	Construction of office building for Sales Tax Department at Vizianagram Palace compound at Beliaghata.	23,65	21,42	1,00	70	23,12
97.	Construction of permanent fire station at Budge Budge. (a)	2,15	10	16	1,88	2,14
98.	Thorough repairs to the Russa Road (South) and Banedhani Road (now renamed Netaji Subhas Road) for future maintenance (a)	3,07	3	1,57	1,47	3,07
99.	Construction of residential quarters at Cooch Behar (Nurses' quarters)	1,80	..	20	1,60	1,80



APPENDIX II—*conold.*

[Figures are in thousands of rupees.]

Serial No.	Major Head of account and name of scheme.	Amount of sanctioned estimate.	Expenditure to end of 1957-58.	Expenditure during 1958-59.	Further liabilities to be incurred.	Total expenditure estimated (cols. 4 to 6).
1	2	3	4	5	6	7
<b>Debitable Outside the Revenue Account</b>						
<b>—conold.</b>						
<i>81—Capital Account of Civil Works outside the Revenue Account—conold.</i>						
100.	Widening the narrow section of Peshoke Road in the district of Darjeeling	5,61	.	11	5,39	5,50
101.	Taking over of the Lava Cart Road from Janguard quarry to Lava, Darjeeling, for improvement and future maintenance.	1,68	..	..	1,50	1,50
102.	Opening of a 20-bedded T B ward in the Midnapore Sadar Hospital	1,47	58	2	3	63
103.	Construction of family quarters of 32 married constables in the Lichubagan area, Howrah	2,97	39	10	2,48	2,97
104.	Extension of Basirhat Sub-jail	3,16	1,85		80	2,65
105.	Installation of airconditioning plant at West Bengal Legislative Assembly—Standing pump set for air-conditioning plant installed for West Bengal Legislative Assembly.	2,26	2,48	9	19	2,76
106.	Air-conditioning of operation theatres and labour rooms of certain State hospital in Calcutta.	4,23	3,08	1,00	32	4,40
Total—Debitable Outside the Revenue Account.		5,26,98	2,00,54	1,14,02	2,16,84	5,31,40
Total—Commitments		.. 17,29,80	10,65,58	1,85,91	5,35,44	17,86,93

(a) Not shown in the previous year's statement.

(b) Revised estimate

(c) Excludes estimate for electrical portion.

(d) Further liability is not known.

(e) Differs from the previous year's figure by 1 due to rounding.

## APPENDIX III.

(Vide paragraph 15 of Part A, *Audit Report—Pages 32-33*)

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, 1959.	Dividend declared.	Amount credited to Government after deduction of Income-tax.
		Rs.		Rs.		Rs.
1. Burdwan Central Co-operative Agricultural Production and Marketing Society Ltd., P.O. and Dist. Burdwan.	Redeemable	25,000	1956-57	Not known	Not known.	Not known
2. Guskara Co-operative Multi-purpose Society Ltd., P.O. Guskara, Dist. Burdwan.	Do.	10,294	Do.	Do.	Do.	Do.
3. Haldobazar Sabji-Utpadan-O-Bikraya Sarabaya Samity Ltd., P.O. Rasulpur, Dist. Burdwan.	Do.	10,700	Do.	Do.	Do.	Do.
4. Muhammad Bazar Central Co-operative Marketing Society Ltd., Patelnagar, P.O. Mohammed Bazar, Dist. Birbham.	Do.	10,000	Do.	Do.	Do.	Do.
5. Matpales Co-operative Multi-purpose Society Ltd., P.O. Kanuri, Dist. Birbham.	Do.	10,000	Do.	Do.	Do.	Do.
6. Contai Co-operative Industrial and Agricultural Marketing Society Ltd., P.O. Centai, Dist. Midnapore.	Do.	20,665	Do.	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 Sarbharthasadhak Samabaya Bipanan 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 Multi-purpose 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 Multi-purpose and Marketing Society Ltd., Dist. Nadia.	Do.	10,010	1956-57	Do.	Do.	Do.
14. Bongaon Central Co-operative Marketing Society Ltd., P.O. Bongaon, 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.
17. Paharhati-O-Uttar Memari Co-operative Agricultural Marketing Society Ltd., P.O. Paharhati, Dist. Burdwan.	Do.	10,079	Do.	Do.	Do.	Do.
18. Barari Anchalik-O-Montcswar Thana Samabaya Bipanan Samity Ltd., P.O. Kusumgram, Dist. Burdwan.	Do.	10,070	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 1959.	Dividend declared.	Amount credited to Government after deduction of Income-tax.
		Rs.		Rs.		Rs.
19. Kotulpur Thana Prathamik Brihaddayan Krishija Bipanan Samabeya Samity Ltd., P.O. Kotulpur, Dist. Bankura.	Redeemable	10,000	1957-58	Not known	Not known.	No known.
20. Samshi Co-operative Marketing Society Ltd., P.O. Samshi, Dist. Malda.	Do.	10,115	Do.	Do.	Do.	Do.
21. Tehatta Thana Co-operative Agricultural Marketing Society Ltd., P.O. Saheb nagar, Dist. Nadia.	Do.	10,090	Do.	Do.	Do.	Do.
22. Ranaghat Thana Co-operative Agricultural Marketing Society Ltd., P.O. Habibpur, Dist. Nadia.	Do.	10,010	Do.	Do.	Do.	Do.
23. Jiaganj Central Co-operative Marketing Society Ltd., P.O. Jiaganj, Dist. Murshidabad.	Do.	10,000	Do.	Do.	Do.	Do.
24. Bharatpur Thana Central Co-operative Marketing Society Ltd., P.O. and Vill. Salar, Dist. Murshidabad.	Do.	10,060	Do.	Do.	Do.	Do.
25. Polba Mogra Large-sized Primary Co-operative Agricultural Marketing Society Ltd., P.O. and Vill. Mogra, Dist. Hooghly	Do.	10,860	Do.	Do.	Do.	Do.
Ditto. . . . .	Do.	1,590	1958-59	Do.	Do.	Do.

26. Arambagh Large-sized Primary Co-operative Agricultural Marketing Society Ltd., P.O. Arambagh, Dist. Hooghly.	Do.	10,000	1957-58	Do.	Do.	Do.
27. Gosaba Co-operative Agricultural Central Marketing Society Ltd., P.O. Gosaba, Dist. 24-Parganas.	Do.	15,650	Do.	Do.	Do.	Do.
28. Toofanganj Large-sized Co-operative Agricultural Marketing Society Ltd., P.O. Toofanganj, Dist. Cooch Behar.	Do.	25,000	Do.	Do.	Do.	Do.
29. Parerpar Large-sized Co-operative Agricultural Marketing Societies Ltd., P.O. Topsiketa, Dist. Jalpaiguri.	Do.	12,080	Do.	Do.	Do.	Do.
30. Nalhati Thana Co-operative Marketing Society Ltd., P.O. Taluk Nalhati, Dist. Birbhum.	Do.	10,000	Do.	Do.	Do.	Do.
31. Bhotepatti Samabaya Bikraya Samity Ltd., P.O. and Vill. Bhotepatti, Dist. Jalpaiguri.	Do.	12,580	Do.	Do.	Do.	Do.
32. Pingla Thana Co-operative Marketing Society Ltd., Vill. Mundamari, P.O. Pingla, Dist. Midnapore.	Do.	11,820	Do.	Do.	Do.	Do.
33. Khoribari Samprasarita Samabaya Krishija Bipanan Samity Ltd., P.O. Kharibari, Dist. Darjeeling.	Do.	10,000	Do.	Do.	Do.	Do.
34. G. K. S. Central Co-operative Marketing Society Ltd., P.O. Satbankura, Dist. Midnapore.	Do.	10,240	Do.	Do.	Do.	Do.

## APPENDIX III—concl'd.

1	2	3	4	5	6	7
Name of the Concern or Company.	No. and types of shares purchased, and total amount invested.	Purchase price Rs.	Year of Investment.	Market value of shares as on 31st March 1959.	Dividend declared.	Amount credited to Government after deduction of Income-tax.
35. Barahar Samabaya Bikraya Samity Ltd., Mohanarhal, P.O. Mohipur, Dist. West Dinajpur.	Redeemable ..	10,030	1957-58	.. Not known	.. Not known.	Not known.
36. West Bengal Apex Co-operative Agricultural Marketing Society Ltd.	Do. ..	2,250	Do.	.. Do.	Do.	Do.
Ditto ..	Do. ..	9,000	1958-59	.. Do.	Do.	Do.
37. The West Bengal Central Fishermen's Co-operative Ltd.	625 shares of Rs. 20 each.	12,500	1956-57	.. Do.	Do.	Do.
38. Majdia Talda Union Multi-purpose Society.	Not known ..	10,000	1958-59	.. Do.	Do.	Do.
39. Khargram Thana Central Co-operative Society.	Do. ..	10,000	Do.	.. Do.	Do.	Do.
40. Galsi Thana Co-operative Society ..	Do. ..	10,000	Do.	.. Do.	Do.	Do.
41. Ketugram Thana Co-operative Society	Do. ..	15,000	Do.	.. Do.	Do.	Do.
42. Gangarampur Agricultural Co-operative Marketing Society.	Do. ..	10,000	Do.	.. Do.	Do.	Do.
43. Heroa Central Co-operative Marketing Society.	Do. ..	10,000	Do.	.. Do.	Do.	Do.
44. Balagarh Thana Large-sized Co-operative Marketing Society.	Do. ..	8,000	Do.	.. Do.	Do.	Do.
45. The West Bengal State Warehousing Corporation.	Type not known 14,000 shares of Rs. 100 each.	14,000	1957-58	.. Not marketable.	Nil	Nil.

46. The Bengal Salt Company Ltd.	..	6,800 ordinary shares of Rs. 25 each.	1,70,000	1950-53	..	Not known	..	(i) On the profit of 1952-1 per cent.	1,200
								(ii) On the profit of 1953-1½ per cent.	2,550
								(iii) On the profit of 1954-1½ per cent.	2,550
								(iv) On the profit of 1955-Nil.	Nil.
								(v) On the profit of 1956-Nil.	Nil.
								(vi) On the profit of 1957-2½ per cent.	4,250
								(vii) Dividend for the year 1958 recommended at the rate of Rs. 1½ per cent. but not yet passed (July, 1959) in the general meeting.	Nil.
47. The West Bengal Financial Corporation.	..	31,770 fully paid up shares of Rs. 100 each.	30,00,000	1953-54	..	Do.	..	3½ per cent. guaranteed by State Govern. 1955-56	78,750
			1,77,000	1954-55	..			1956-57	1,09,199
								1957-58	1,11,195
48. Messrs. Meow Co-operative Industrial Society Ltd.	..	26,000 redeemable shares of Rs. 10 each.	2,60,000	1956-57	..	Not marketable.	..	Not known.	Not known.
		[Total ..	55,64,407						
49. Amount drawn on 31st March, 1959 for the purchase of shares of some Co-operative Societies but not actually invested up to July, 1959 [vide paragraph 64(a) of the Audit Report].	..		21,28,500		....		....		

## 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	16th 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
2	29th April, 1953	Ditto	Bears interest at 3 per cent. per annum. Repayable by adjustment against the share of General Taxes, duties, etc., payable to the State Government during 1953-54.	..	1,28,89,000	..
				Total—Ways and Means Advances .. 2,50,00,000 1,28,89,000 2,50,00,000		
3	1953-54	Ways and Means Advance for Plan Schemes.	The advance 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 1953.	..	..	1,05,82
				Total—Ways and Means Advance for Plan Schemes. .. .. 1,05,842		
4	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.	99,91,000	50,90,000	49,01,000
				Total—Productive Development Scheme 99,91,000 50,90,000 49,01,000		
5	15th, 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	..	0



6	24th May, 1949	..	Ditto	..	..	..	61,00,000	..	61,00,000
7	18th October, 1949	..	Ditto	..	..	..	22,50,000	..	22,50,000
8	23rd December, 1949	..	Ditto	..	..	..	88,00,000	..	88,00,000
9	11th March, 1950	..	Ditto	..	..	..	39,37,000	..	39,37,000
10	20th April, 1950	..	Ditto	..	..	..	1,05,21,000	..	1,05,21,000
11	28th July, 1950	..	Ditto	..	..	..	88,29,000	..	88,29,000
12	3rd January, 1951	..	Ditto	..	..	..	57,24,000	..	57,24,000
13	29th January, 1951	..	Ditto	..	..	..	57,24,000	..	57,24,000
14	28th March, 1951	..	Ditto	..	..	..	14,16,000	..	14,16,000
15	26th June, 1951	..	Ditto	..	..	..	80,10,000	..	80,10,000
16	25th August, 1951	..	Ditto	..	..	..	99,56,000	..	99,56,000
17	24th October, 1951	..	Ditto	..	..	..	99,56,000	..	99,56,000
18	24th January, 1952	..	Ditto	..	..	..	1,15,44,000	..	1,15,44,000
19	18th February, 1952	..	Ditto	..	..	..	58,74,000	..	58,74,000
20	26th March, 1952	..	Ditto	..	..	..	56,71,000	..	56,71,000
21	31st March, 1952	..	Ditto	..	..	..	64,54,000	..	64,54,000
22	13th May, 1952	..	Ditto	..	..	..	1,78,91,000	..	1,78,91,000
23	20th August, 1952	..	Ditto	..	..	..	78,91,000	..	78,91,000
24	22nd September, 1952	..	Ditto	..	..	..	1,00,00,000	..	1,00,00,000
25	14th November, 1952	..	Ditto	..	..	..	2,00,00,000	..	2,00,00,000
26	2nd December, 1952	..	Ditto	..	..	..	89,86,000	..	89,86,000
27	9th March, 1953	..	Ditto	..	..	..	1,30,00,000	..	1,30,00,000
28	21st March, 1953	..	Ditto	..	..	..	26,52,000	..	26,52,000
29	15th April, 1953	..	Ditto	..	..	..	1,00,00,000	..	1,00,00,000
30	1st June, 1953	..	Ditto	..	..	..	1,56,02,000	..	1,56,02,000
31	28th August, 1953	..	Ditto	..	..	..	78,62,000	..	78,62,000
32	15th September, 1953	..	Ditto	..	..	..	1,00,00,000	..	1,00,00,000

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.
33	4th November, 1953	Loans for West Bengal Government's share of expenditure of Dasmodar Valley Corporation.	Bears interest at 4-1/2 per cent. per annum. Repayable in one instalment at the end of 40 years.	1,00,00,000	..	1,00,00,000
34	1st December, 1953	Ditto	Ditto	1,08,39,000	..	1,08,39,000
35	25th March, 1954	Ditto	Ditto	1,90,00,000	..	1,90,00,000
36	10th May, 1954	Ditto	Ditto	1,52,72,000	..	1,52,72,000
37	2nd June, 1954	Ditto	Ditto	1,00,00,000	..	1,00,00,000
38	6th September, 1954	Ditto	Ditto	50,00,000	..	50,00,000
39	20th September, 1954	Ditto	Ditto	1,39,56,000	..	1,39,56,000
40	22nd November, 1954	Ditto	Ditto	50,00,000	..	50,00,000
41	15th December, 1954	Ditto	Ditto	1,39,56,000	..	1,39,56,000
42	5th March, 1955	Ditto	Ditto	1,03,00,000	..	1,03,00,000
43	19th March, 1955	Ditto	Ditto	1,50,00,000	..	1,50,00,000
44	12th May, 1955	Ditto	Ditto	1,00,00,000	..	1,00,00,000
45	4th June, 1955	Ditto	Ditto	1,22,90,000	..	1,22,90,000
46	15th September, 1955	Ditto	Ditto	1,59,21,000	..	1,59,21,000
47	18th November, 1955	Ditto	Ditto	91,06,000	..	91,06,000
48	2nd December, 1955	Ditto	Ditto	1,00,00,000	..	1,00,00,000
49	30th January, 1956	Ditto	Ditto	1,80,00,000	..	1,80,00,000
50	19th March, 1956	Ditto	Ditto	2,07,32,000	..	2,07,32,000
51	March, 1956	Ditto	Ditto	75,00,000	..	75,00,000
52	14th May, 1956	Ditto	Ditto	97,00,000	..	97,00,000
53	7th June, 1956	Ditto	Ditto	1,16,62,000	..	1,16,62,000
54	1st August, 1956	Ditto	Ditto	1,50,00,000	..	1,50,00,000
55	9th October, 1956	Ditto	Ditto	1,85,00,000	..	1,85,00,000

56	22nd November, 1956	..	Ditto	..	..	Ditto	..	..	1,00,00,000	..	1,00,00,000
57	24th December, 1956	..	Ditto	..	..	Ditto	..	..	1,00,00,000	..	1,00,00,000
58	13th February, 1957	..	Ditto	..	..	Ditto	..	..	1,34,00,000	..	1,34,00,000
59	20th March, 1957	..	Ditto	..	..	Ditto	..	..	1,00,00,000	..	1,00,00,000
60	1st May, 1957	..	Ditto	..	..	Ditto	..	..	1,85,00,000	..	1,85,00,000
61	6th June, 1957	..	Ditto	..	..	Ditto	..	..	85,00,000	..	85,00,000
62	19th September, 1957	..	Ditto	..	..	Ditto	..	..	2,16,00,000	..	2,16,00,000
63	3rd January, 1958	..	Ditto	..	..	Ditto	..	..	81,00,000	..	81,00,000
64	26th March, 1958	..	Ditto	..	..	Ditto	..	..	3,65,00,000	..	3,65,00,000
65	14th May, 1958	..	Ditto	..	..	Ditto	..	..	..	..	1,02,00,000
66	7th October, 1958	..	Ditto	..	..	Ditto	..	..	..	..	2,14,00,000
67	27th November, 1958	..	Ditto	..	..	Ditto	..	..	..	..	89,00,000
68	20th March, 1959	..	Ditto	..	..	Ditto	..	..	..	..	3,69,00,000
Total—Loans for paying West Bengal Government's share of expenditure of Damodar Valley Corporation.											
66,06,00,000											
69	31st March, 1951	..	Share of expenditure of the Damodar Valley Corporation against loan granted by the International Bank.	..	..	Bears interest at 3-1/2 per cent. per annum. Repayable in one instalment at the end of 40 years.	..	..	71,40,000	..	71,40,000
70	31st March, 1952	..	Ditto	..	..	Bears interest at 3-3/4 per cent. per annum. Repayable in one instalment at the end of 40 years.	..	..	72,35,000	..	72,35,000
71	3rd October, 1952	..	Ditto	..	..	Bears interest at 4-1/4 per cent. per annum. Repayable in one instalment at the end of 40 years.	..	..	6,80,000	..	6,80,000
72	19th March, 1953	..	Ditto	..	..	Ditto	..	..	10,00,000	..	10,00,000
73	September, 1953	..	Ditto	..	..	Ditto	..	..	7,00,000	..	7,00,000
74	March, 1954	..	Ditto	..	..	Bears interest at 4-1/2 per cent. per annum. Repayable in one instalment at the end of 40 years.	..	..	5,00,000	..	5,00,000
75	March, 1955	..	Ditto	..	..	Ditto	..	..	3,00,000	..	3,00,000
76	Ditto	..	Ditto	..	..	Ditto	..	..	1,67,000	..	1,67,000
77	March, 1956	..	Ditto	..	..	Ditto	..	..	81,000	..	81,000
Total—Share of expenditure of the Damodar Valley Corporation against loan granted by the International Bank.											
1,78,08,000											
1,78,08,000											

APPENDIX IV—*contd.*

Serial No.	Date of drawal.	Purpose of the loan.	Terms and conditions.	Operating balance as on 1st April.		Amount repaid during the year.		Closing balance.
				5	6	6	7	
				Rs.	Rs.	Rs.	Rs.	
78	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	
79	31st March, 1951	.. Ditto	.. Bears interest at 3-1/4 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	
80	28th March, 1952	.. Ditto	.. Bears interest at 3-1/2 per cent. per annum. Repayable in 7 annual equated instalments, commencing from 1955-56. Simple interest payable during the interim period.	2,23,00,000	..	..	2,23,00,000	
81	31st March, 1953	.. Ditto	.. Bears interest at 4 per cent. per annum. Repayable in 7 annual equated instalments, commencing from 1956-57. Simple interest payable during the interim period.	1,73,84,000	..	..	1,73,84,000	
82	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	
83	November, 1953	.. Ditto	.. Ditto	41,69,000	..	..	41,69,000	
84	18th March, 1954	.. Ditto	.. Ditto	32,33,000	..	..	32,33,000	
85	31st March, 1954	.. Ditto	.. Ditto	1,31,96,000	..	..	1,31,96,000	
86	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	
87	March, 1956 (By adjustment)	.. Ditto	.. Ditto	20,00,000	..	..	20,00,000	
88	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	
			Total—Loans for Mayurakshi Project	9,44,55,000	..	..	9,44,55,000	
89	16th June, 1949	.. Rehabilitation of displaced persons						
90	13th January, 1950	.. Ditto	Includes urban, rural educational and housing loans repayable in annual equated instalments spread over a number of years varying from 6 to 30 years. The loans bear interest at different rates <i>etc.</i> , 3 per cent. to 3-1/4 per cent. per annum.	2,16,80,000	..	2,26,500	2,18,72,200	
91	1st March, 1950	.. Ditto		4,19,000				
92	. Ditto	.. Ditto						

93	16th August, 1950	..	Ditto	..	Bears interest at 3-1/2 per cent. per annum. Repay- able in twenty years in seventeen annual equated instalments, commencing after three years, simple interest being charged during the interim period.	20,00,000	..	20,00,000
94	25th January, 1951	..	Ditto	..	Ditto	30,00,000	..	30,00,000
95	29th March, 1951	..	Ditto	..	Bears interest at 3-1/8 per cent. per annum. Repay- able in six years in five annual equated instalments commencing after the first year.	2,97,00,000	..	2,97,00,000
96	29th March, 1951	..	Ditto	..	Bears interest at 3-1/2 per cent. per annum. Repay- able in twenty years in seventeen annual equated instalments, commencing from the 29th March, 1950, simple interest being charged during the interim period.	53,00,000	..	53,00,000
97	2nd July, 1951	..	Ditto	..	Bears interest at 3-1/8 per cent. per annum. Repay- able in six years in five annual equated instalments, commencing after the first year.	2,79,00,000	..	2,79,00,000
98	22nd November, 1951	..	Ditto	..	Ditto	1,25,00,000	..	1,25,00,000
99	3rd January, 1952	..	Ditto	..	Ditto	2,00,00,000	..	2,00,00,000
100	3rd January, 1952	..	Ditto	..	Ditto	5,70,000	..	5,70,000
101	7th March, 1952	..	Ditto	..	Bears interest at 3-1/4 per cent. per annum. Repay- able in six years in three annual equated instal- ments, commencing after three years.	9,00,000	..	9,00,000
102	31st March, 1952	..	Ditto	..	Bears interest at 3-3/4 per cent. per annum. Repay- able in twenty annual equated instalments, commencing after three years, simple interest being charged during the interim period.	10,00,000	..	10,00,000
103	Ditto	..	Ditto	..	Ditto	15,00,000	..	15,00,000
104	Ditto	..	Ditto	..	Bears interest at 3-1/4 per cent. per annum. Repay- able in six years in three annual equated instal- ments, commencing after three years.	1,80,000	..	1,80,000
105	Ditto	..	Ditto	..	Bears interest at 3-1/4 per cent. per annum. Repay- able in six years in five annual equated instalments commencing after the first year.	21,18,000	..	21,18,000
106	Ditto	..	Ditto	..	Bears interest at 3-1/2 per cent. per annum. Repay- able in ten years in nine annual equated instal- ments commencing after the first year.	24,00,000	..	24,00,000
107	Ditto	..	Ditto	..	Bears interest at 3-1/4 per cent. per annum. Repay- able in six years in three annual equated instal- ments commencing after three years.	1,00,000	..	1,00,000

\*The Government of West Bengal since intimated that repayments amounting to Rs. 38,000 in 1956-57 and Rs. 3,81,000 in 1957-58 are to be adjusted against the loan of Rs. 95,00,000 drawn on 23-3-55. *Vide* item No. 144.

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
			4	Rs.	Rs.	Rs.
108	31st March, 1952	.. Rehabilitation of displaced persons	Bears interest at 3-1/4 per cent. per annum. Repayable in six years in five annual equated instalments commencing after the first year.	5,00,000	..	5,00,000
109	11th July, 1952	.. Ditto	.. Bears interest at 3-5/8 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.	3,08,000	..	3,08,000
110	Ditto	.. Ditto	.. Bears interest at 3-5/8 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.	11,53,350	..	11,53,350
111	Ditto	.. Ditto	.. Bears interest at 4-1/4 per cent. per annum. Repayable in twenty years in seventeen annual equated instalments commencing from the 11th July, 1950, simple interest being charged during the interim period.	18,27,000	..	18,27,000
112	Ditto	.. Ditto	.. 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.	19,30,000	..	19,30,000
113	3rd September, 1952	.. Ditto	.. Bears interest at 4-1/4 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.	13,56,000	..	13,56,000
114	Ditto	.. Ditto	.. Bears interest at 3-5/8 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.	6,99,000	..	6,99,000
115	Ditto	.. Ditto	.. 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.	27,19,000	..	27,19,000

116	3rd September, 1952	..	..	Ditto	..	..	Bears interest at 3-5/8 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
117	Ditto	..	..	Ditto	..	..	Bears interest at 3-5/8 per cent. per annum. Repayable in six years in five annual equated instalments commencing from the 3rd September 1954, no interest being charged for the first year.	20,00,000	..	20,00,000
118	29th October, 1952	..	..	Ditto	..	..	Bears interest at 4-1/4 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.	7,11,325	..	7,11,325
119	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
120	Ditto	..	..	Ditto	..	..	Bears interest at 3-5/8 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 1953-54 and 1954-55.	10,00,000	..	10,00,000
121	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
122	Ditto	..	..	Ditto	..	..	Ditto	5,42,000	..	5,42,000
123	Ditto	..	..	Ditto	..	..	Bears interest at 4 1/2 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
124	Ditto	..	..	Ditto	..	..	Bears interest at 3-5/8 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
125	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
126	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.	84,30,000	..	84,30,000

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.
127	9th January, 1953	.. Rehabilitation of displaced persons	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., 3-5/8 per cent., 4 per cent. and 4 1/2 per cent. per annum.	2,37,80,000	..	2,37,80,000
128	26th March, 1953	.. Ditto	.. Bears interest at 4 1/2 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.	4,00,000	..	4,00,000
129	4th June, 1953	.. Ditto	.. 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.	6,96,000	..	6,96,000
130	11th July, 1953	.. Ditto	.. Bears interest at 3-5/8 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.	56,19,400	..	56,19,400
131	Ditto	.. Ditto	.. Bears interest at 4 1/2 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.	96,37,700	..	96,37,700
132	Ditto	.. Ditto	.. 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.	1,85,400	..	1,85,400
133	16th September, 1953	.. Ditto	.. Bears interest at 4 1/2 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.	3,49,000	..	3,49,000
134	10th October, 1953	.. Ditto	.. Bears interest at 3-5/8 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.	14,58,000	..	14,58,000





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
155	29th March, 1956	.. Rehabilitation of displaced persons	Same as for item (187)	..	..	..	..	..	..
156	March, 1956	.. Ditto	Ditto	..	..	..	..	..	..
157	Ditto	.. Ditto	Terms not yet settled	..	..	..	..	..	..
158	Ditto	.. Ditto	Ditto	..	..	..	..	..	..
159	Ditto	.. 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.	..	..	..	..	..	..
160	Ditto	.. 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.	..	..	..	..	..	..
161	Ditto	.. 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.	..	..	..	..	..	..
162	Ditto	.. Ditto	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.	..	..	..	..	..	..
163	April, 1956	.. Ditto	Same as for item (187)	..	..	..	..	..	..
164	May, 1956	.. Ditto	Same as for item (185)	..	..	..	..	..	..
165	May, 1958	.. Ditto	Same as for item (187)	..	..	..	..	..	..
166	June, 1956	.. Ditto	Same as for item (162)	..	..	..	..	..	..
167	Ditto	.. Ditto	Same as for item (187)	..	..	..	..	..	..
168	November, 1956	.. Ditto	Ditto	..	..	..	..	..	..
169	Ditto	.. Ditto	Ditto	..	..	..	..	..	..
170	Ditto	.. Ditto	Ditto	..	..	..	..	..	..
171	Ditto	.. Ditto	Same as for item (162)	..	..	..	..	..	..

172	Ditto	..	..	..	..	..	9,69,875	..	9,69,875
173	Ditto	..	..	..	..	..	11,500	..	11,500
174	Ditto	..	..	..	..	..	13,39,300	..	13,39,300
175	Ditto	..	..	..	..	..	3,35,000	..	3,35,000
176	Ditto	..	..	..	..	..	2,04,000	..	2,04,000
177	Ditto	..	..	..	..	..	31,24,000	..	31,24,000
178	Ditto	..	..	..	..	..	2,70,000	..	2,70,000
179	Ditto	..	..	..	..	..	1,000	..	1,000
180	Ditto	..	..	..	..	..	1,46,500	..	1,46,500
181	Ditto	..	..	..	..	..	70,45,000	..	70,45,000
182	Ditto	..	..	..	..	..	2,75,000	..	2,75,000
183	Ditto	..	..	..	..	..	50,000	..	50,000
184	December, 1966	..	..	..	..	..	14,94,000	..	14,94,000
185	Ditto	..	..	..	..	..	16,12,500	..	16,12,500
186	Ditto	..	..	..	..	..	40,00,000	..	40,00,000
187	Ditto	..	..	..	..	..	20,00,000	..	20,00,000
188	Ditto	..	..	..	..	..	9,48,800	..	9,48,800
189	Ditto	..	..	..	..	..	12,60,683	..	12,60,683
190	Ditto	..	..	..	..	..	2,00,000	..	2,00,000
191	Ditto	..	..	..	..	..	3,00,000	..	3,00,000
192	January 1967	..	..	..	..	..	52,500	..	52,500
193	Ditto	..	..	..	..	..	23,41,200	..	23,41,200
194	Ditto	..	..	..	..	..	3,00,000	..	3,00,000
195	Ditto	..	..	..	..	..	6,00,000	..	6,00,000

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.

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 bear interest at different rates, viz. 3½ to 4½ per cent. per annum.

Conditions of repayment of the loan not settled

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	Rs.	6	Rs.	7	Rs. •
196	January, 1957	..	Rehabilitation of displaced persons	Same as for item (195)	..	..	..	1,80,450	1,80,450
197	Ditto	..	Ditto	Same as for item (197)	..	..	..	10,57,450	10,57,450
198	Ditto	..	Ditto	Same as for item (160)	..	..	..	7,80,000	7,80,000
199	Ditto	..	Ditto	Same as for item (195)	..	..	..	2,00,000	2,00,000
200	February, 1957	..	Ditto	Same as for item (162)	..	..	..	5,67,200	5,67,200
201	Ditto	..	Ditto	Same as for item (197)	..	..	..	58,37,445	58,37,445
202	Ditto	..	Ditto	Same as for item (185)	..	..	..	35,99,755	35,99,755
203	Ditto	..	Ditto	Same as for item (137)	..	..	..	59,41,600	59,41,600
204	Ditto	..	Ditto	Same as for item (162)	..	..	..	15,08,150	15,08,150
205	Ditto	..	Ditto	Same as for item (195)	..	..	..	19,50,950	19,50,950
206	March, 1957	..	Ditto	Same as for item (162)	..	..	..	1,28,000	1,28,000
207	Ditto	..	Ditto	Same as for item (137)	..	..	..	5,40,700	5,40,700
208	Ditto	..	Ditto	Same as for item (135)	..	..	..	28,800	28,800
209	Ditto	..	Ditto	Same as for item (187)	..	..	..	3,76,000	3,76,000
210	Ditto	..	Ditto	Same as for item (187)	..	..	..	88,000	88,000
211	Ditto	..	Ditto	Bears interest at 4½ per cent. per annum. Repayable in a period of 80 years in 26 annual equated instalments commencing from the fifth anniversary date of drawal of the loan. Interest due for the first four years has been waived.	..	..	..	19,80,800	19,80,800
212	Ditto	..	Ditto	Same as for item (160). With interest at 4½ per cent per annum.	..	..	..	6,75,000	6,75,000
213	Ditto	..	Ditto	Same as for item (162)	..	..	..	6,48,000	6,48,000
214	Ditto	..	Ditto	Same as for item (195)	..	..	..	5,77,500	5,77,500
215	Ditto	..	Ditto	Same as for item (137)	..	..	..	11,04,400	11,04,400
216	Ditto	..	Ditto	Same as for item (162)	..	..	..	2,08,950	2,08,950

217	Ditto	..	Ditto	..	Same as for item (135)	..	6,76,800	..	6,76,800
218	Ditto	..	Ditto	..	Same as for item (137)	..	23,10,550	..	23,10,550
219	Ditto	..	Ditto	..	Same as for item (135)	..	25,00,000	..	25,00,000
220	(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
	(b)	..	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
	(c)	..	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.	..	34,91,700	..	34,91,700
221	(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
	(b) 15th 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.	..	5,38,000	..	5,38,000
	(c)	..	Ditto	..	Bears interest at 4½ per cent. per annum. Repayable in a period of thirty years in 28 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
	(d)	..	Ditto	..	Same as for item 221(b)	..	3,45,000	..	3,45,000
222	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
223	(a) 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.	..	15,00,000	..	15,00,000
	Ditto	..	Ditto	..	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.	..	20,00,000	..	20,00,000

## 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.
224 (a)	21st February, 1958	Rehabilitation of displaced persons	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.	70,00,000	..	70,00,000
(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.	2,00,000	..	2,00,000
225	1st March, 1958	Ditto	Ditto	10,00,000	..	10,00,000
226	10th March, 1958	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.	10,00,000	..	10,00,000
227 (a)	13th March, 1958	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.	1,06,00,000	..	1,06,00,000
(b)	Ditto	Ditto	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.	4,00,000	..	4,00,000
228 (a)	1st October, 1953	Ditto	Urban loan. Bears interest at 3½ 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.	..	..	17,41,000
(b)	Ditto	Ditto	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.	..	..	32,80,000

(c) 1st October, 1953	..	Ditto	..	..	Housing Loan. 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 fourth anniversary date of the loan. For the first three years, only simple interest will be charged.	..	2,37,40,000	
(d) Ditto	..	Ditto	..	..	Industrial loan. Terms and conditions for repayment and the rates of interest not yet furnished by the Ministry.	..	52,87,000	
		Total—Rehabilitation of displaced persons		..	..	44,63,56,411	9,65,800	47,94,18,611
229 21st March, 1952	..	Loans under Growth Schemes.	..	..	Bears interest at 3 per cent. per annum. Repayable in one instalment at the end of ten years.	49,64,000	..	49,64,000
230 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
231 Ditto	..	Ditto	..	..	Bears interest at 3 per cent. per annum. Repayable in ten annual equated instalments, commencing after one year.	3,97,490	95,011	3,02,479
232 Ditto	..	Ditto	..	..	Ditto	88,331	21,114	67,217
233 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.	23,76,713	1,67,468	22,09,245
234 22nd November, 1952	..	Ditto	..	..	Bears interest at 3 per cent. per annum. Repayable in six annual equated instalments, commencing from the first anniversary date of drawal. Loan fully repaid.	18,184	18,184	Nil
235 Ditto	..	Ditto	..	..	Bears interest at 3 per cent. per annum. Repayable in eight annual equated instalments, commencing from the 22nd November, 1954.	6,33,490	1,51,421	4,82,069
236 31st March, 1953	..	Ditto	..	..	Bears interest at 3 per cent. per annum. Repayable in six annual equated instalments, commencing from the first anniversary date of drawal. Loan fully repaid.	18,184	18,184	Nil
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.	3,82,679	29,879	3,52,800
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.	1,37,872	10,765	1,27,107

## 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.	
1	2	3	4	5	6	7		
239	18th December, 1953	Loans under Grow More Food Schemes.	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	Ditto	Ditto	Bears interest at 3 per cent. per annum. Repayable in five annual equated instalments, commencing from the first anniversary date of drawal. Loan fully repaid.	98,666	98,666	' Nil		
241	7th January, 1954	Ditto	Bears interest at 3 per cent. per annum. Repayable in twenty annual equated instalments, commencing from 1954-57, simple interest being charged during the interim period.	26,95,257	1,00,306	25,94,951		
242	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	..	16,909		
243	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		
244	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		
245	Ditto	Ditto	Same as for item (233)	4,87,179	35,525	4,51,654		
246	Ditto	Ditto	Bears interest at 3 per cent. per annum. Repayable in eight annual equated instalments, commencing from the first anniversary date of drawal.	58,914	12,887	41,027		
247	Ditto	Ditto	Bears interest at 3 per cent. per annum. Repayable in six annual equated instalments, commencing from the first anniversary date of drawal.	71,631	35,256	36,345		
248	Ditto	Ditto	Fifty per cent. of the loan is repayable in one instalment at the end of one year with interest at 3 per cent. per annum. The remaining 50 per cent. bears interest at 3½ per cent. per annum and is repayable in one instalment at the end of five years, simple interest being charged during the interim period. Loan fully repaid.	7,84,875	7,84,875	Nil		
249	21st September, 1954	Ditto	Repayable in one instalment by 30th June, 1955, with interest at 3 per cent. per annum.	63,34,380	18,22,000	45,12,380		
250	4th November, 1954	Ditto	Bears interest at 3 per cent. per annum. Repayable in fifteen annual equated instalments, commencing from the first anniversary date of drawal.	4,44,616	31,329	4,13,287		



251	3rd January, 1955	..	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.	8,90,988	1,16,280	7,74,708
252	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.	8,87,500	..	8,87,500
253	March, 1955	..	Ditto	..	Bears interest at 3 per cent. per annum. Repayable in eight annual equated instalments, commencing from the first anniversary date of drawal.	90,019	18,651	80,368
254	Ditto	..	Ditto	..	Ditto	83,006	..	83,006
255	Ditto	..	Ditto	..	Bears interest at 3 per cent. per annum. Repayable in fifteen annual equated instalments, commencing from the first anniversary date of drawal.	1,89,662	12,473	1,77,089
256	Ditto	..	Ditto	..	Bears interest at 3 per cent. per annum. Repayable in nineteen annual equated instalments, first instalment due on the second anniversary date of drawal, simple interest payable during the interim period.	2,25,902	10,881	2,15,521
257	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	..	3,12,500
258	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
259	Ditto	..	Ditto	..	Bears interest at 3 per cent. per annum. Repayable in nineteen annual equated instalments, commencing from the first anniversary date of drawal.	7,20,978	59,044	6,61,934
260	11th August, 1955	..	Ditto	..	Bears interest at 3 per cent. per annum. Repayable in three annual equated instalments, commencing from the first anniversary date of drawal.			
261	Ditto	..	Ditto	..	Bears interest at 3 per cent. per annum. Repayable in eight annual equated instalments, commencing from the first anniversary date of drawal.			
262	26th September, 1955	..	Ditto	..	Ditto	1,53,321	27,945	1,25,376
263	Ditto	..	Ditto	..	Same as for item (260)			
264	10th January, 1956	..	Ditto	..	Ditto			
265	Ditto	..	Ditto	..	Same as for item (261)			
266	March, 1956	..	Ditto	..	Same as for item (260)			
267	Ditto	..	Ditto	..	Same as for item (261)			

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
268	1st February, 1956	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.	17,998	..	..	..	17,998
269	3rd February, 1956	Ditto	..	9,89,732	42,270	9,47,462	..	9,47,462
270	March, 1956	Ditto	..	6,75,000	..	6,75,000	..	6,75,000
271	Ditto	Ditto	..	3,36,700	..	..	..	3,36,700
272	Ditto	Ditto	..	13,61,300	1,53,087	12,08,213	..	12,08,213
273	Ditto	Ditto	..	1,900	..	..	..	1,900
274	Ditto	Ditto	..	61,634	3,946	57,688	..	57,688
275	Ditto	Ditto	..	14,48,389	61,859	13,86,530	..	13,86,530
276	Ditto	Ditto	..	4,22,000	..	4,22,000	..	4,22,000
277	June, 1956	Ditto	..	26,00,000	..	26,00,000	..	26,00,000
278	31st July, 1956	Ditto	..	13,613	6,706	6,907	..	6,907
279	September, 1956	Ditto	..	20,318	10,009	10,309	..	10,309
280	Ditto	Ditto	..	3,66,684	36,094	3,30,590	..	3,30,590
281	January, 1957	Ditto	..	13,531	8,881	4,650	..	4,650
282	February, 1957	Ditto	..	60,00,000	..	60,00,000	..	60,00,000

283	Mar. h, 1957	..	Ditto	Same as for item (256)	1,91,250	4,828	1,91,250
284	Ditto	..	Ditto	Same as for item (271)	1,76,000	52,077	1,76,000
285	Ditto	..	Ditto	Same as for item (272)	5,43,750	61,893	5,43,750
286	Ditto	..	Ditto	Same as for item (276)	1,06,800	4,828	1,06,800
287	Ditto	..	Ditto	Same as for item (260)	7,356	2,528	7,356
288	Ditto	..	Ditto	Bears interest at 3 per cent per annum in fifteen annual equated instalments commencing from the second anniversary date of drawal	13,08,000	52,077	13,08,000
289	Ditto	..	Ditto	Bears interest at 3 per cent per annum in fifteen annual equated instalments, commencing from first anniversary date of drawal	5,91,269	61,893	5,91,269
290	28th August 1957	..	Ditto	Bears interest at 3 per cent per annum in three annual equated instalments, commencing from the first anniversary date of drawal	15,700	5,079	15,700
291	Ditto	..	Ditto	Bears interest at 3 per cent per annum in eight annual equated instalments, commencing from the first anniversary date of drawal	54,900	6,174	54,900
292	21st September, 1957	..	Ditto	Bears interest at 3 per cent per annum in fifteen annual equated instalments commencing from the first anniversary date of drawal	6,33,575	34,065	6,33,575
293	2nd November, 1957	..	Ditto	Bears interest at 3 per cent per annum in eighteen months from the date of drawal	65,00,000	.	65,00,000
294	20th November, 1957	..	Ditto	Bears interest at 3 per cent per annum in five equal instalments, commencing from the first anniversary date of drawal	2,99,550	59,910	2,99,550
295	Ditto	..	Ditto	Ditto	1,65,000	33,000	1,65,000
296	Ditto	..	Ditto	Bears interest at 3 per cent per annum in eight annual equated instalments, commencing from the third anniversary date of drawal	2,72,500	..	2,72,500
297	Ditto	..	Ditto	Bears interest at 3 per cent per annum within one year from the date of drawal Loan repaid	77,000	77,000	77,000
298	10th March, 1958	..	Ditto	Bears interest at 3 per cent per annum in fifteen annual equated instalments, commencing from the first anniversary date of drawal	5,00,000	2,51,304	5,00,000
299	11th March, 1958	..	Ditto	Bears interest at 3 per cent per annum in fifteen annual equated instalments, commencing from the first anniversary date of drawal	1,45,500	7,823	1,45,500
300	13th March 1958	..	Ditto	Ditto	2,18,750	11,761	2,18,750

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
				Ra.	Ra.	Ra.
301	18th March, 1958	Loans under Grow More Schemes.	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
302	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
303	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.	27,995	1,505	26,490
304	25th March, 1958	Ditto	Ditto	500	27	473
305	Ditto	Ditto	Ditto	6,33,575	1,89,197	4,44,378
306	Ditto	Ditto	Bears interest at 3 per cent. per annum. Repayable in ten annual equated instalments, commencing from the first anniversary date of drawal.	43,812	3,822	39,990
307	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
308	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
309	Ditto	Ditto	Ditto	1,93,000	..	1,93,000
310	Ditto	Ditto	Bears interest at 3 per cent. per annum. Repayable in five annual equated instalments commencing from the first anniversary date of drawal.	86,750	16,340	70,410
311	Ditto	Ditto	Bears interest at 3 per cent. per annum. Repayable in eight annual equated instalments, commencing from the first anniversary date of arrival.	2,72,500	30,644	2,41,856
312	Ditto	Ditto	Bears interest at 3 per cent. per annum. Repayable within one year from the date of drawal. Loan repaid.	6,200	6,200	Nil.

313	Ditto	..	..	Ditto	..	..	Bears interest at 3 per cent. per annum. Repayable in fifteen annual equated instalments, commencing from the first anniversary date of drawal.	38,000	1,774	31,226
314	Ditto	..	..	Ditto	..	..	Bears interest at 3 per cent. per annum. Repayable in three annual equated instalments, commencing from the first anniversary date of drawal.	30,900	11,988	24,962
315	Ditto	..	..	Ditto	..	..	Bears interest at 3 per cent. per annum. Repayable in eight annual equated instalments, commencing from the first anniversary date of drawal.	40,350	4,538	35,812
316	Ditto	..	..	Ditto	..	..	Bears interest at 3 per cent. per annum. Repayable in three annual equated instalments, commencing from the first anniversary date of drawal.	42,250	13,669	28,581
317	Ditto	..	..	Ditto	..	..	Ditto	14,440	4,672	9,768
318	Ditto	..	..	Ditto	..	..	Bears interest at 3 per cent. per annum. Repayable in ten annual equated instalments, commencing from the first anniversary date of drawal.	65,250	5,692	59,558
319	28th 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.	1,98,000	..	1,98,000
320	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
321	Ditto	..	..	Ditto	..	..	Terms and conditions not yet settled ..	..	..	80,83,000
322	18th March, 1959	..	..	Ditto	..	..	Bears interest at 3½ per cent. per annum. Repayable within a period of eighteen months from the date of drawal.	..	..	50,00,000
								Total—Loans under Grow More Food Schemes..		6,28,30,659
								Total—Loans for contribution towards share capital of State Warehousing Corporation.		7,00,000
323	23th January, 1959	..	..	Loans for contribution towards share capital of State Warehousing Corporation.	..	..	Bears interest at 4½ per cent. per annum. Repayable in fifteen annual equated instalments, the first instalment to begin on the first anniversary date of the drawal of the loan.	..	..	7,00,000
								Total—Loans for contribution towards share capital of State Warehousing Corporation.		7,00,000

## APPENDIX IV—contd.

Serial No.	Date of drawl	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.
324	17th December, 1955]	Removal of Khatal from Calcutta	Bears interest at 3 per cent per annum repayable in 18 annual equal instalments in 20 years, commencing from the third anniversary date of drawal, no interest being charged for the first two years	1,36,80,000	5,84,255	1,30,95,745
			Total—Removal of Khatal from Calcutta	1,36,80,000	5,84,255	1,30,95,745
325	16th March, 1956	Jute Seed Multiplication Farm	Bears interest at 3 per cent per annum repayable in ten annual equated instalments, commencing from 1957-58	95,150		59,150
			Total—Loan for Jute Seed Multiplication Farm	95,150		95,150
326	25th March, 1958	Greater Calcutta Milk Supply Scheme	Bears interest at 3 per cent per annum repayable in twenty annual equated instalments, commencing from the first anniversary date of drawal	46,79,000	37,03,700	9,75,300
			Total—Greater Calcutta Milk Supply Scheme	46,79,000	37,03,700	9,75,300
327	6th March, 1951	Construction of Hostels for the Bengal Engineering College at Sibpore	Interest free loan repayable in thirty-three equal annual instalments, commencing from 1952-53	4,03,035	28,786	3,74,249
328	31st March, 1951	Ditto				
329	31st March, 1952	Ditto	Interest free loan repayable in thirty-three equal annual instalments, commencing from 1953-54	1,75,756	12,122	1,63,634
330	31st March, 1953	Construction of Hostels for the Bengal Engineering College at Sibpore	Interest free loan repayable in thirty-three equal annual instalments, commencing from 1954-55	1,81,817	12,122	1,69,695
331	31st March, 1954	Ditto	Interest free loan repayable in thirty-three equal annual instalments, commencing from 1955-56	83,940	6,060	87,880

332	20th June, 1955	..	Ditto	..	Interest free loan repayable in thirty-three equal annual instalments, commencing from 1956-57.	3,38,667	21,166	3,17,501
333	27th December, 1955	..	Ditto	..	Interest free loan repayable in thirty-three equal annual instalments, commencing from 1956-57.	4,05,630	13,085	3,92,545
334	21st January, 1955	..	Construction of Hostels for post-graduate Basic Training College.	..	Interest free loan repayable in thirty equal annual instalments, commencing from 1956-57.	18,666	667	17,999
335	28th March, 1955	..	Hostel Building of staff quarters under scheme of educational developments.	..	Interest free loan repayable in not more than twenty equal annual instalments, commencing from 1956-57.	1,22,940	..	1,22,940
336	15th December, 1955	..	Construction of Hostels for Basic Training College, Baniapur.	..	Interest free loan repayable in not more than thirty equal annual instalments, commencing from 1957-58.	4,87,084	16,796	4,70,288
337	March, 1956	..	Construction of Hostel for Vidyasgore Bani Bhawan, Jhargram.	..	Interest free loan repayable in not more than twenty equal annual instalments, commencing from 1957-58.	16,000	..	16,000
338	Ditto	..	Construction of Hostel for Vidyasgore Siksha Samsad, 24-Parganas.	..	Ditto	26,000	..	26,000
339	Ditto	..	Construction of Hostel for Kalyan Niketan, Bankura.	..	Interest free loan repayable in not more than twenty equal annual instalments, commencing from 1957-58.	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 Sibpore.	..	Interest free loan repayable in thirty-three annual instalments of Rs. 3,030 per annum for 32 years and Rs. 3,040 for the 33rd year commencing from 1958-59.	1,00,000	3,030	96,970
342	11th February, 1958	..	Construction of Hostels for the Bengal Engineering College at Sibpore.	..	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	..	2,00,000
343	1st October, 1958	..	Ditto	..	Repayable in 33 annual equated instalments as indicated below :	..	..	5,05,000
						(i) 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.		
Total—Loans for Educational Development						65,85,535	1,13,834	68,76,701

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.	
1	2	3	4	5	6	7	8	9
344	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.	29,871	1,797	27,084		
345	Ditto	Ditto	Ditto	8,90,802	52,136	8,38,666		
346	27th November, 1957	Ditto	Ditto	11,97,000	64,359	11,32,641		
TOTAL—Forestry Scheme loan ..				21,17,473	1,18,232	19,99,241		
347	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 and ten in case of other than urban unit loans from March 1956.	2,45,602	19,670	2,25,932		
348	31st March, 1954	Ditto	Bears interest at 3 per cent. and 4½ per cent. per annum. Repayable in 19 and 11 annual equated instalments, commencing from the second anniversary date of drawal.	10,86,775	94,744	9,92,031		
349	15th October, 1954	Ditto	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.	6,53,439	53,392	6,00,047		
350	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.	7,36,566	44,268	6,94,317		
351	12th January, 1955	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.	47,609	4,686	42,923		



352	March, 1955	..	Ditto	..	..	Same as for item (350). Repayment commencing from April, 1956.	10,86,932	77,848	10,08,084
353	Ditto	..	Ditto	..	..	Same as for item (351). Repayment commencing from April, 1956.	35,706	3,515	32,191
354	Ditto	..	Ditto	..	..	Same as for item (350). In 19 and 11 instalments. Repayment commencing from the first anniversary date of drawal.	3,07,236	40,868	3,26,368
355	21st October, 1955	..	Ditto	..	..	Same as for item (350). Repayment from October, 1956.	4,71,705	28,619	4,43,086
356	3rd November, 1955	..	Ditto	..	..	Same as for item (350). Repayment from November, 1956.	12,27,169	81,992	11,45,177
357	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.	1,81,675	15,848	1,65,827
358	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.	19,07,250	1,11,653	16,95,592
359	March, 1956 (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.	10,03,902	63,763	9,40,139
360	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.	3,81,572	21,124	3,60,448
361	7th January, 1957	..	Ditto	..	..	Ditto .. .. .	13,39,851	63,493	12,76,358
362	Ditto	..	Ditto	..	..	Same as for item (350). Repayment from the first anniversary date of drawal.	41,093	3,209	37,884
363	26th March, 1957	..	Ditto	..	..	Same as for item (360) .. .. .	43,15,515	2,14,699	41,00,816
364	March, 1957 (By adjustment)	..	Ditto	..	..	Same as for item (350) .. .. .	2,21,045	14,834	2,06,211
365	23rd May, 1957	..	Ditto	..	..	Repayable in 12 annual equated instalments at 3 per cent. per annum, commencing from the first anniversary date of drawal.	42,000	2,775	39,225
366	Ditto	..	Ditto	..	..	Includes loans for urban unit and other than urban unit 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.	5,00,000	22,778	4,77,222

## 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.	Rs.	P.
1	2	3	4	5	6	7	8	9	10
367	1st February, 1958	Community Project loans	Same as for item (365). Repayment from February, 1959.	88,000		6,201		81,799	
368	12th February, 1958	Ditto	Ditto	1,47,000		10,358		1,36,642	
369	Ditto	Ditto	Ditto	8,000		564		7,436	
370	25th March, 1958	Ditto	Same as for item (365). Repayment from March, 1958.	25,000		1,762		23,238	
371	Ditto	Ditto	Same as for item (366). Repayment from March, 1958.	11,00,000		42,932		10,57,068	
372	Ditto	Ditto	Ditto	13,50,000		56,890		12,93,110	
373	Ditto	Ditto	Ditto	6,00,000		22,329		5,77,671	
374	1957-58 (By adjustment)	Ditto	Equipment loan covered by allocation sheets for 1956-57 drawn on 31st March, 1957. Repayable in 20 and 12 annual equated instalments for urban and other than urban units respectively bearing interest at 3 per cent. commencing from March, 1958.	80,570		3,456		77,114	
375	1st October, 1958	Ditto	Other than Urban unit. Repayable in 12 annual equated instalments. Bears interest at 4½ per cent. per annum.					43,80,000	
376	8th October, 1958	Ditto	Bears interest at 4½ per cent. per annum. Repayable in 12 annual equated instalments commencing from the first anniversary date of drawal of the loan.					64,000	
377	21st February, 1959	Ditto	Ditto					37,000	
378	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.			3,315		79,339	
Total—Community Project Loans				1,91,96,231		11,81,580		2,20,28,295	

	National Extension Service Loan	Bears interest at 3 per cent. per annum in 12 annual equated instalments commencing from the first anniversary date of drawal	Repayable	12 496	1 26 956	12 496	1 14 480
379 31st November, 1954							
380 27th May, 1955	Ditto				1,36,419	11,463	1,26,956
381 27th June, 1956	Ditto				1,04,599	7,706	96,893
382 30th November, 1956	Ditto				2,98,855	23,334	2,75,521
383 20th December, 1956	Ditto				25,216	1,969	23,247
384 7th January, 1957	Ditto				7,471	563	6,888
385 26th March, 1957	Ditto				1,34,485	10,500	1,23,985
386 Ditto	Ditto				2,98,855	23,334	2,75,521
387 23rd May, 1957	Ditto				14,000	925	13,075
388 Ditto	Ditto				5,000	330	4,670
389 23rd December 1957	Ditto				2,23,000	16,713	2,07,287
390 13th February 1958	Ditto				1,10,000	7,751	1,02,249
391 25th March, 1958	Ditto				6,000	423	5,577
392 Ditto	Ditto				28,000	1,973	26,027
393 Ditto	Ditto				2,40,000	16,911	2,23,089
394 Ditto	Ditto				14,000	996	13,014
		Total—National Extension Service Loans			17,74,856	1,36,397	16,38,459
395 23rd February 1954	For road development, etc., schemes	Bears interest at 3 per cent. per annum in seven annual equated instalments commencing from 1957-58, simple interest being charged during the interim period			1,74,67,808	27,00,480	1,47,67,328
396 31st March 1954	Ditto				1,30,52,819	20,17,933	1,10,34,886
		Total—Road Development etc., schemes			3,05,20,627	47,18,413	2,58,02,214

## APPENDIX IV—contd.

Serial No.	Date of drawal.	Purpose of the loan.	Terms and conditions.	Opening Balance as on 1st April, 1954.		Amount repaid during the year.		Closing Balance.
				Rs.	P.	Rs.	P.	
1	2	3	4	5	6	7	8	9
307	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.	26,000	..	2,000	..	24,000
308	30th March, 1954	.. Ditto	Interest-free loan. Repayable in ten equal instalments commencing after two years from date of drawal.	9,00,000	..	3,00,000	..	6,00,000
399	20th September, 1954	.. Ditto	Interest-free loan. Repayable in five equal annual instalments, commencing from the first anniversary date of drawal of the loan.	20,000	..	10,000	..	10,000
400	21st September, 1954	.. Ditto	Interest-free loan repayable in ten annual instalments commencing after two years from the date of drawal.	7,35,250	..	1,63,700	..	5,71,550
401	23rd March, 1955	.. Ditto	Interest-free loan repayable in two annual instalments, commencing from the first anniversary date of drawal.	68,750	..	18,400	..	50,350
402	22nd July, 1955	.. Ditto	Interest free loan. Repayable in nine equal annual instalments, commencing from the second anniversary date of drawal.	1,50,000	..	33,334	..	1,16,666
403	11th August, 1955	.. Ditto	Same as for item (401)	56,250	..	..	..	56,250
404	28th November, 1955	.. Ditto	Interest-free loan. Repayable in two or ten equal annual instalments commencing from the first and second anniversary respectively.	22,500	..	9,000	..	13,500
405	Ditto	.. Ditto	Interest-free loan repayable in ten annual instalments, commencing after two years from the date of drawal.	1,50,000	..	9,000	..	1,41,000
406	25th February 1956	.. Ditto	Ditto	50,000	..	3,000	..	47,000
407	10th March, 1956	.. Ditto	Ditto	8,00,000	..	68,170	..	7,31,830
408	18th January, 1957	.. Ditto	Same as for item (401)	22,500	..	..	..	22,500
409	27th February, 1957	.. Ditto	Same as for item (400)	10,00,000	..	30,000	..	9,70,000
410	15th March, 1957	.. Ditto	Same as for item (401)	30,000	..	7,500	..	22,500
411	19th March, 1957	.. Ditto	Same as for item (397)	25,000	..	5,000	..	20,000

412	17th July, 1956	..	..	..	..	..	1,00,000	..	..	1,00,000
413	25th July, 1956	..	..	..	..	..	37,357	13,208	..	37,357
414	Ditto	..	..	..	..	..	2,75,000	25,000	..	2,75,000
415	18th February, 1958	..	..	..	..	..	4,83,000	..	..	4,83,000
416	13th March, 1958	..	..	..	..	..	1,00,000	..	..	1,00,000
417	Ditto	..	..	..	..	..	6,00,000	..	..	6,00,000
418	Ditto	..	..	..	..	..	1,00,000	..	..	1,00,000
419	25th March, 1958	..	..	..	..	..	15,000	..	..	15,000
420	1st October 1958	..	..	..	..	..	..	..	..	8,40,000
Total—Development of Handloom and Khadi Industries ..										
58,09,875										
6,97,372										
58,52,503										
421	15th February, 1955	..	..	..	..	..	18,000	..	..	18,000
422	8th February, 1956	..	..	..	..	..	20,500	..	..	20,500
423	16th October, 1954	..	..	..	..	..	20,000	..	..	20,000
424	17th March, 1955	..	..	..	..	..	15,000	..	..	15,000
425	29th March, 1956	..	..	..	..	..	15,000	..	..	15,000
426	31st March, 1955	..	..	..	..	..	12,000	..	..	12,000

## 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.	Paisa.	Rs.	Paisa.	
1	2	3	4	5	6	7	8	9
427	31st March, 1955	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	..	..	..	13,200
428	30th January, 1956	Ditto	Same as for item (422)	25,920	..	..	..	25,920
429	19th 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.	11,83,833	99,709	..	..	11,83,824
430	11th May, 1955	Wool Industry	Bears interest at 3 per cent. per annum. Repayable in four annual equated instalments commencing after two years from the date of drawal.	1,05,500	..	..	..	1,05,500
431	14th October, 1955	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.	19,800	18,200	..	..	6,600
432	20th March, 1956	Ditto	Ditto	75,000	..	..	..	75,000
433	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	..	..	..	9,875
434	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. Interest of a portion of the total loan (viz. Rs. 3,750) intended to meet recurring expenditure. The remaining portion (viz. Rs. 4,120) included to meet non-recurring expenditure will be free of interest if repaid within five years.	8,500	..	..	..	8,500
435	21st October, 1955	Brass and Bellmetal Industry	Bears interest at 3 per cent. per annum. Repayable in five annual equated instalments commencing from the first anniversary date of drawal.	30,000	..	..	..	30,000
436	Ditto	Ditto	Ditto	25,000	..	..	..	25,000
437	22nd February, 1956	Development of textile printing by Women's Co-operative Industries (Home, Kamarhati).	Bears interest at 3 per cent. per annum. Repayable in one instalment (viz. in one year from the date of drawal).	9,000	..	..	..	9,000
438	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 the drawal of the first instalment of the total loan of Rs. 1,95,000.	77,000	..	..	..	77,000

439	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.	2,40,000	7,650	2,32,350
440	6th December, 1956	..	..	Development of Ivory Industry	..	Bears interest at 5 per cent. per annum. Repayable in one instalment within one year from the date of drawal.	10,000	..	10,000
441	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	..	30,000
442	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.	16,271	..	16,271
443	20th December, 1956	..	..	Manufacture of Ambar Charika	..	Interest-free loan. Repayable in one instalment within one year from the date of drawal.	65,000	..	65,000
444	2nd January, 1957	..	..	Surgical Instruments Manufacturing	..	Same as for item (442)	17,825	..	17,825
445	18th January, 1957	..	..	State Aid to Industries Act	..	Same as for item (441) 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
446	5th March, 1957	..	..	Ditto	..	Ditto	8,00,000	..	8,00,000
447	18th January, 1957	..	..	Processed clay for sanitary wares	..	Same as for item (441) commencing from the second anniversary date of drawal of the last instalment of the total loan of Rs. 3,525.	1,763	..	1,763
448	Ditto	..	..	Pottery Industry	..	Bears interest at 3 per cent. per annum. Terms as in item (436).	30,000	..	30,000
449	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	..	80,000
450	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
451	6th March, 1957	..	..	Village Pottery Industry	..	Same as for non-recurring loan at item (449)	1,500	..	1,500
452	25th March, 1957	..	..	Sales Emporium	..	Same as for item (448)	40,000	..	40,000
453	26th March, 1957	..	..	Cultery Industry	..	Same as for item (441) commencing from the first anniversary date of drawal of total loan of Rs. 2,86,365.	27,400	..	27,400
454	8th June, 1957	..	..	Establishment of a modern fishure 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

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.
455	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.	70,000	22,647	47,353
456	1st November, 1957	Central shotblasting and electroplating station for small scale cycle parts manufacturers at Beighoria.	Same as for item (454). Total amount of loan sanctioned Rs. 3,42,986.	85,734	.	85,734
457	30th November, 1957	Production unit for roofing and floor tiles.	Same as for item (454). Total amount of loan sanctioned Rs. 29,695.	7,494	..	7,424
458	26th December, 1957	Establishment of a Servicing Tannery at Tiljala.	Same as for item (454). Total amount of loan sanctioned Rs. 45,495.	22,748	..	22,748
459	26th December, 1957	Training-sum-Production Centre for mechanical Toys at Hooghli.	Same as for item (454). Total amount of loan sanctioned Rs. 3,34,750.	1,67,379	..	1,67,375
460	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
461	31st January, 1958	Industrial Estate at Kalyani	Bears interest at 4-1/2 per cent. per annum. Repayable in 20 annual equated instalments commencing from January, 1959.	4,37,000	13,930	4,23,070
462	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
463	14th March, 1958	Establishment of two footwear production-coo-servicing units in Shiguri and Burdwan.	Same as for item (460)	16,443	..	16,443
464	18th March, 1958	Silk reeders' organisation	Same as for item (462)	4,00,000	74,408	3,25,594
465	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.	1,50,000	48,410	1,01,590
466	21st March, 1958	Handicraft loan for production of Jamdaree Sanees.	Bears interest at 3 per cent. per annum. Repayable in 5 instalments within 5 years from the date of drawal.	10,000	..	10,000



467	21st March, 1953	..	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	..	1,00,000
468	Ditto	..	Ditto	..	Bears interest at 3 per cent. per annum. Repayments from March, 1959.	1,00,000	..	1,00,000
469	28th March, 1953	..	Development of common clay glazed Pottery at Ranaghat.	..	Same as for item (454). Total amount of loan sanctioned Rs. 1,21,000.	60,500	..	60,500
470	Ditto	..	Cutlery Industry at Kanchrapara and Ghoona.	..	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	..	1,20,483
471	(a) 28th November, 1957	..	Industrial Centres for Handloom accessories and carpentry and Blacksmithy.	..	Same as for item (454)	14,615	}	58,459
	(b) 28th March, 1953	..	Ditto	..		43,844		
472	(a) 28th August, 1957	..	Small Scale Industries under State Aid to Industries Act.	..	Same as for item (454)	2,00,000	}	8,00,000
	(b) 28th March, 1953	..	Ditto	..		6,00,000		
473	(a) 26th December, 1957	..	Training-cum-Production Centre for Wood Industries at Durgapur, Kalyadi and Siliguri.	}	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 of the loan in a financial year.	1,68,749	..	1,68,749
	(b) 28th March, 1953	..	Ditto					
474	(a) 26th December, 1957	..	Training-cum-Production Centre for Baby shoes.	}	Same as for item (454) above	32,309	..	32,309
	(b) 28th March, 1953	..	Ditto					
475	(a) 26th December, 1957	..	Surgical Instrument manufacturing Industry at Barulpur.	}	Same as for item (473) (a) and (473) (b) above	1,00,967	..	1,00,967
	(b) 28th March, 1953	..	Ditto					
476	(a) 15th February, 1958	..	Supply of processed clay for sanitary wares and electrical goods.	}	Same as for items (473) (a) and (473) (b) above. Total sanction amount of loans Rs. 1,27,400.	99,981	..	99,981
	(b) 28th March, 1953	..	Ditto					
477	(a) 19th February, 1958	..	Production of Bone China and fine earthenwares at the Bengal Ceramic Institute.	}	Same as for item (473) (a) and (473) (b) above	5,09,700	..	5,09,700
	(b) 28th March, 1953	..	Ditto					

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.	Ra.	Rs.
478	1st October, 1953	Setting up of a Spinning Mill at Kalyani.	Terms of the loan not yet settled	..	..	18,00,000
479	1st October, 1953	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
480	1st October, 1953	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
481	1st October 1953	Conversion of Handlooms into Power looms.	Terms not yet settled	..	..	7,15,625
482	24th March, 1959	Adoption of metric system, of weights and measures.	Terms not yet settled	..	..	1,17,500
			Total—Small Scale Industries	84,75,259	2,79,952	1,48,50,432
483	16th July, 1953	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
			Total—Rehabilitation of Co-operative movement in West Bengal.	..	..	28,73,000
484	10th 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.	17,76,586	43,689	17,34,897
485	5th December, 1955	Ditto ..	Ditto ..	18,12,149	42,211	17,69,938
486	21st March, 1957	Ditto ..	Ditto ..	24,59,021	54,380	24,04,641
487	28th 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.	12,50,000	26,274	12,23,726

488	17th December, 1957	..	Loans for National Water Supply and Sanitation Programme.	Ditto .. .. .	..	20,50,000	43,069	20,06,911
489	1st October, 1958	..	Ditto .. .. .	Bears interest at Rs. 4½ per cent. per annum. Repayable in 30 annual equated instalments commencing from 1st October 1959.	..	..	..	40,00,000
					Total—National Water Supply ..	98,49,756	2,09,643	1,31,40,113
490	31st July, 1954	..	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
491	1st October, 1954	..	Ditto .. .. .	Ditto .. .. .	..	2,00,00,000	..	2,00,00,000
					Total—Loans for Development purpose ..	4,00,00,000	..	4,00,00,000
492	17th December, 1954	..	Loans for approved development schemes.	Bears interest at 4 per cent. per annum. Repayable in 7 annual equated instalments commencing from 1958-59, interest being paid annually.	..	2,75,00,000	19,02,391	2,55,97,609
493	3rd March, 1955	..	Ditto .. .. .	Ditto .. .. .	..	3,00,00,000	39,15,180	2,60,84,810
494	30th March, 1955	..	Ditto .. .. .	Ditto .. .. .	..	2,99,84,000	39,13,102	2,60,70,898
495	12th August, 1955	..	Ditto .. .. .	Bears interest at 4 per cent. per annum. Repayable in 7 annual equated instalments commencing from 1959-60, interest being paid annually.	..	1,00,00,000	..	1,00,00,000
496	16th September, 1955,	..	Ditto .. .. .	Ditto .. .. .	..	50,00,000	..	50,00,000
497	10th January, 1956	..	Ditto .. .. .	Ditto .. .. .	..	1,30,00,000	..	1,30,00,000
498	March, 1956	..	Ditto .. .. .	Ditto .. .. .	..	5,29,00,000	..	5,29,00,000
499	9th March, 1957	..	Ditto .. .. .	Bears interest at 4 per cent. per annum. Repayable in 7 annual equated instalments commencing from 1960-61 interest being paid annually.	..	2,00,00,000	..	2,00,00,000
500	24th May, 1957	..	Ditto .. .. .	Bears interest at 3 per cent. per annum. Repayable in 7 annual equated instalments commencing from 1961-62, interest being paid annually.	..	85,00,000	..	85,00,000
501	12th August, 1957	..	Ditto .. .. .	Ditto .. .. .	..	85,00,000	..	85,00,000
502	31st October, 1957	..	Ditto .. .. .	Ditto .. .. .	..	85,00,000	..	85,00,000
503	15th March, 1959	..	Ditto .. .. .	Ditto .. .. .	..	95,00,000	..	95,00,000

## 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.
504	18th April, 1958	Loans for approved development schemes.	Bears interest at 4 per cent. per annum. Repayable in 7 annual equated instalments of principal and interest, commencing from 1962-63, interest to be paid annually.	..	..	95,00,000.
				22,33,84,000	97,30,683	22,31,53,317
505	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
506	March, 1956	Ditto	Interest-free for first five years. Thereafter bears interest at 3 per cent. per annum. Repayable in 25 annual equated instalments commencing from 1961-62.	30,00,000	..	30,00,000
507	13th July, 1957	Ditto	Interest-free for first five years. Thereafter bears interest at 3 per cent. per annum. Repayable in 25 annual equated instalments commencing from 1963-64.	7,00,000	..	7,00,000
508	13th March, 1958	Ditto	Ditto	14,70,000	..	14,70,000
509	1st October, 1958	Ditto	Bears interest at 4½ per cent. per annum. Repayable in 25 annual equated instalments of principal and interest, commencing from 1964-65. During the first five years interest only will be recoverable.	..	..	12,65,000
			Total—Loans for Permanent Improvement, etc.	75,70,000	..	88,35,000
510	30th November, 1957	Loans for protection of towns	Bears interest at 3 per cent. per annum. Repayable in 25 annual equated instalments of principal and interest, commencing from 1963-64. Interest-free for first five years.	20,00,000	..	20,00,0





525	17th September, 1954	.. Flood and drought relief	.. Bears interest at 3 per cent. per annum. Repayable in ten annual equated instalments commencing from the first anniversary date of drawal.	60,39,872	7,88,242	52,51,630
526	22nd October, 1956	.. Ditto	.. Ditto .. .. .	91,67,091	9,02,352	82,64,739
527	29th May, 1957	.. Ditto	.. Repayable in ten annual equated instalments of both principal and interest calculated at 3 per cent. per annum, commencing from the 1st anniversary date of drawal of the loan.	1,00,00,000	8,72,305	91,27,695
528	19th September, 1957	.. Ditto	.. Ditto .. .. .	80,00,000	6,97,844	73,02,156
529	23rd May, 1958	.. Ditto	.. Bears interest at 4 per cent. per annum. Repayable in ten annual equated instalments commencing from the first anniversary date of drawal of the loan.	..	..	70,00,000
				3,32,06,063	32,60,743	3,69,46,220
				Total—Flood and drought relief .. .. .		
530	1st September, 1955	.. Low Income Group Housing Scheme	.. Bears interest at 3 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.	38,20,359	2,05,408	36,14,951
531	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.	18,80,000	39,516-	18,40,484
532	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	..	9,41,000
533	Ditto	.. Ditto	.. Ditto .. .. .	28,99,000	..	28,99,000
534	1st October, 1958	.. Ditto	.. Terms and conditions not yet settled	..	..	16,23,000
				95,40,359	2,44,924	1,09,18,435
				Total—Low Income Group Housing Scheme .. .. .		

## 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.	
1	2	3	4	5	6	7		
535	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		
536	October, 1956	.. .. . Ditto	.. .. .	2,60,25,000	..	2,60,25,000		
537	28th August, 1957	.. .. . Ditto	.. .. .	2,00,00,000	..	2,00,00,000		
538	9th January, 1958	.. .. . Ditto	.. .. .					
539	30th January, 1958	.. .. . Ditto	.. .. .					
540	14th February, 1958	.. .. . Ditto	.. .. .	3,89,00,000	..	3,89,00,000		
541	20th March, 1958	.. .. . Ditto	.. .. .					
542	2nd May, 1958	.. .. .						
543	28th May, 1958	.. .. .						
544	24th June, 1958	.. .. .						
545	30th July, 1958	.. .. .						
546	2nd September, 1958	.. .. .						
547	4th October, 1958	.. .. . Ditto	Bears interest at 4 per cent. per annum. Repayable in one instalment at the end of ten years from the date of consolidation.		..	7,39,00,000		
548	1st November, 1958	.. .. .						
549	25th November, 1958	.. .. .						
550	2nd January, 1959	.. .. .						
551	5th February, 1959	.. .. .						
552	13th March, 1959	.. .. .						
553	7th April, 1959 (Adjusted in 3/59)	.. .. .						
Total—Share of small savings collection				9,21,25,000	..	16,60,25,000		



554	18th 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.	24,00,000	3,13,215	20,86,785
555	31st March, 1959	..	..	Ditto	Bears interest at 3½ 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
					Total—Assistance to Low-paid employees of the State Government.	24,00,000	3,13,215	44,86,785
556	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
557	20th March, 1957	..	..	Ditto	Ditto	4,43,800	..	4,43,800
558	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
559	21st March, 1958	..	..	Ditto	Ditto	18,05,672	..	18,05,672
560	15th October, 1958	..	..	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.	..	..	24,00,000
561	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
					Total—Police Housing Scheme	34,70,410	..	70,70,410
562	18th March, 1958	..	..	Slum Clearance Scheme	Repayable in thirty annual equated instalments of principal and interest at 3 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.	9,00,000	..	9,00,000
563	18th March, 1958	..	..	Ditto	Ditto	4,50,000	4,50,000	..
564	1st October, 1958	..	..	Ditto	Terms not yet settled	..	..	15,40,000
					Total—Slum Clearance Scheme	13,50,000	4,50,000	24,40,000

APPENDIX IV—*concl'd.*

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.
565	12th February, 1954	.. For subsidised housing scheme for industrial workers.				
566	30th March, 1954	.. Ditto	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.	2,81,314	14,236	2,67,078
567	31st March, 1955	.. Ditto				
568	March, 1956	.. Ditto				
569	22nd December, 1955	.. Ditto	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.	3,91,293	9,693	3,81,510
570	March, 1956	.. Ditto				
571	20th February, 1957	.. Ditto				
572	4th January, 1956	.. Ditto				
573	20th February, 1957	.. Ditto	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.	6,24,000	14,504	6,09,496
574	25th March, 1957	.. Ditto				
575	11th October, 1957	.. Ditto	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.	24,000	539	23,461
576	March, 1956	.. Ditto	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.	1,26,500	2,986	1,23,514
577	25th March, 1957	.. Ditto				
578	16th December, 1957	.. Ditto	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.	63,260	1,419	61,841

579	3rd July, 1957	..	Ditto	..	..	9,55,480	..	9,55,480		
580	3rd February, 1958	..	Ditto	..	..		..			
581	March, 1958	..	Ditto	..	..		..			
582	8th March, 1958	..	Ditto	..	..		..			
583	27th March, 1958	..	Ditto	..	..	3,25,960	..	3,25,960		
584	27th March, 1958	..	Ditto	..	..	2,22,192	..	2,22,192		
585	Ditto	..	Ditto	..	..	1,08,458	..	1,08,458		
586	25th April, 1958	..	Ditto	..	..	..	..	29,300		
587	1st October, 1958	..	Ditto	..	..	..	..	44,47,700		
Total—Subsidised Industrial Housing Scheme								31,20,242	48,377	75,58,665

.. } Bears interest at 4 1/2 per cent. 4 1/2 per cent. and 4 1/2 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 instalment.

.. } Bears interest at Rs. 4 1/2 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.

.. } Bears interest at Rs. 4 1/2 per cent. per annum. Repayable in twenty five annual equated instalments.

.. } Terms not yet settled



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