

GOVERNMENT OF WEST BENGAL
FINANCE ACCOUNTS

1949-50

AND

THE AUDIT REPORT

1950



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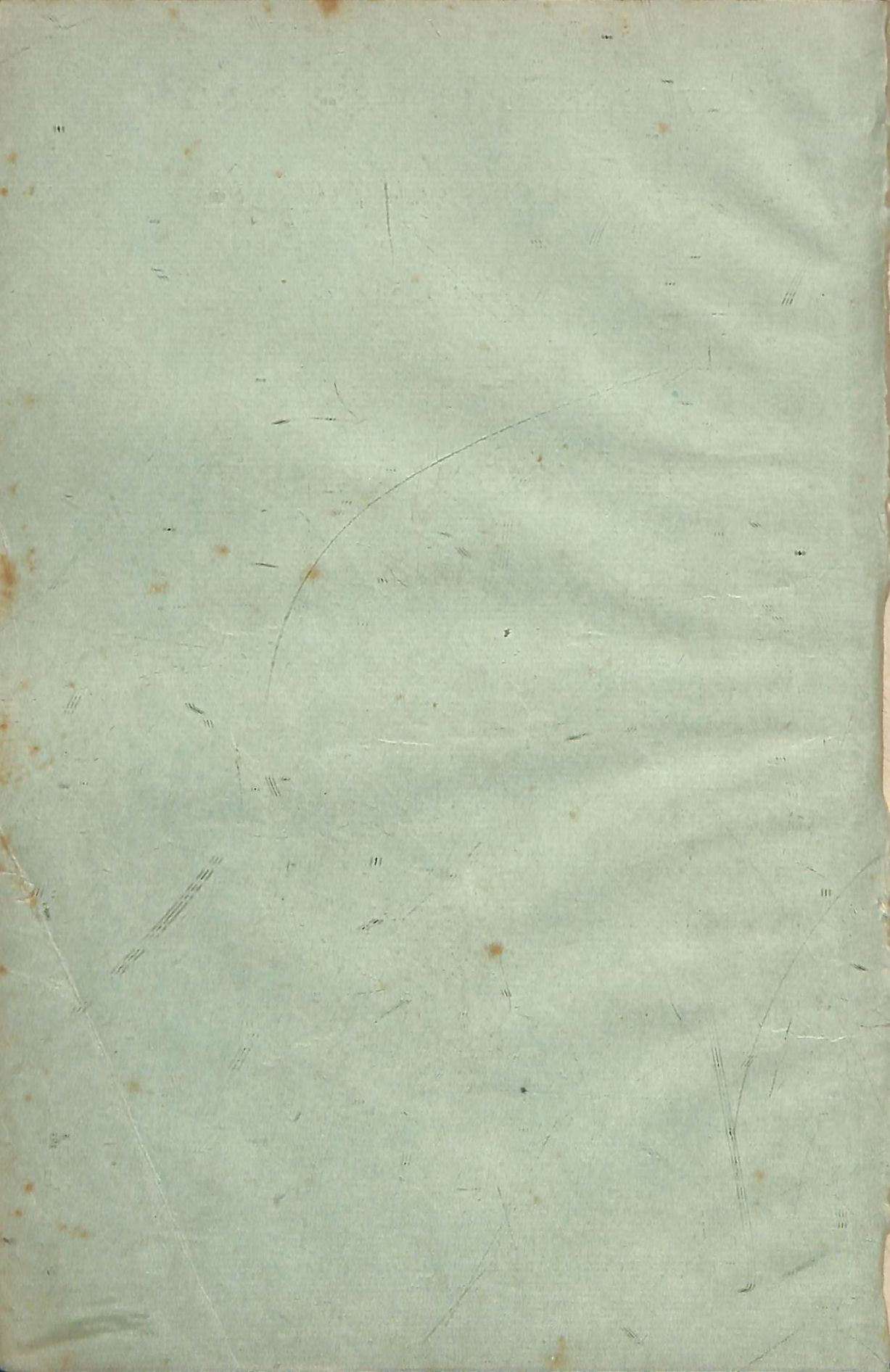


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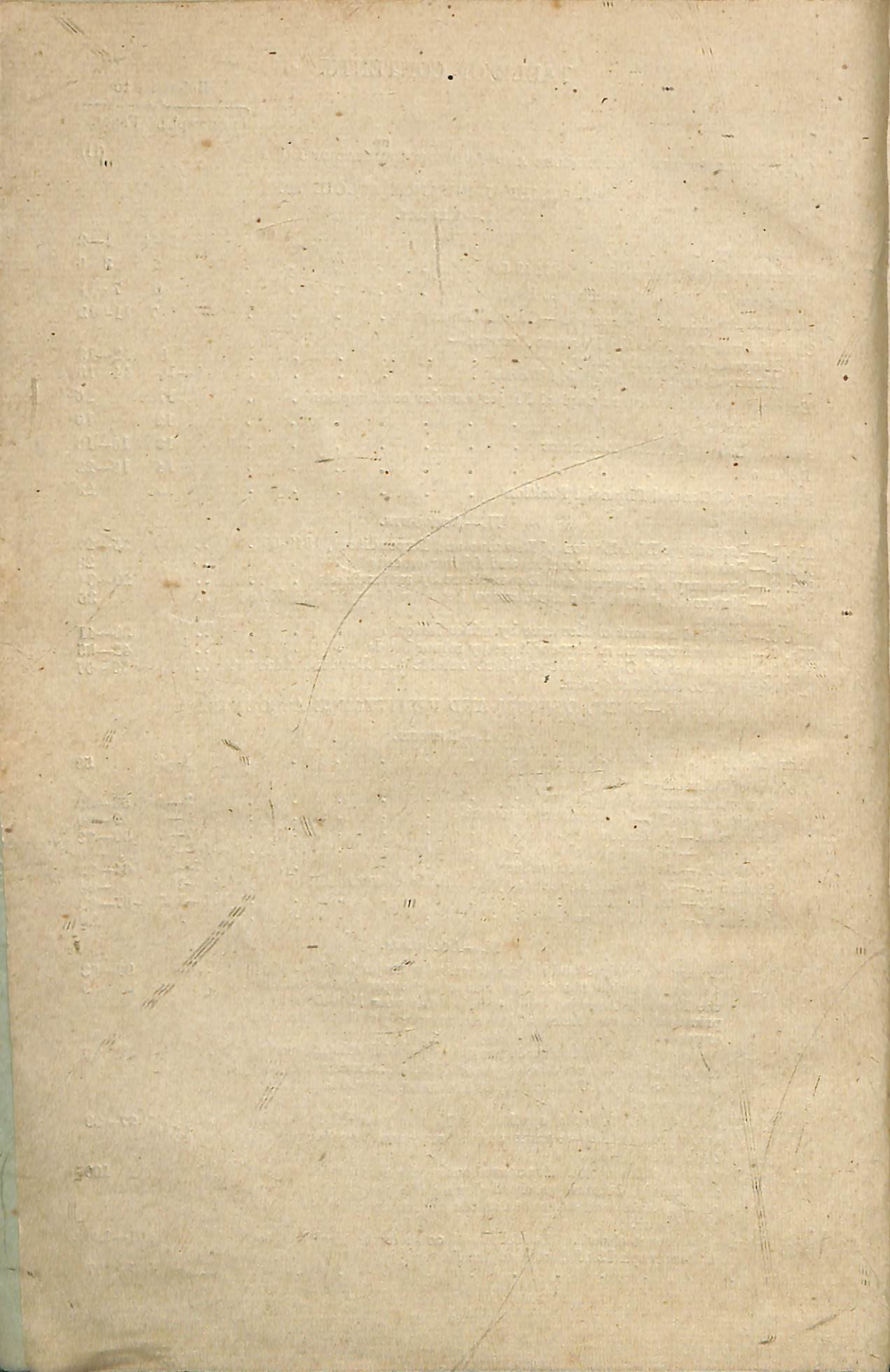
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**Finance Accounts of the Government of West Bengal for the year 1949-50
and the Report of the Comptroller and Auditor General of India.**

Certificate of the Comptroller and Auditor General of India.

This compilation containing the Finance Accounts of the Government of West Bengal for the year 1949-50 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 His Excellency the Governor to be laid before the State legislature.

Both the Finance Accounts and the Appropriation Accounts for 1949-50, 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 1949-50.

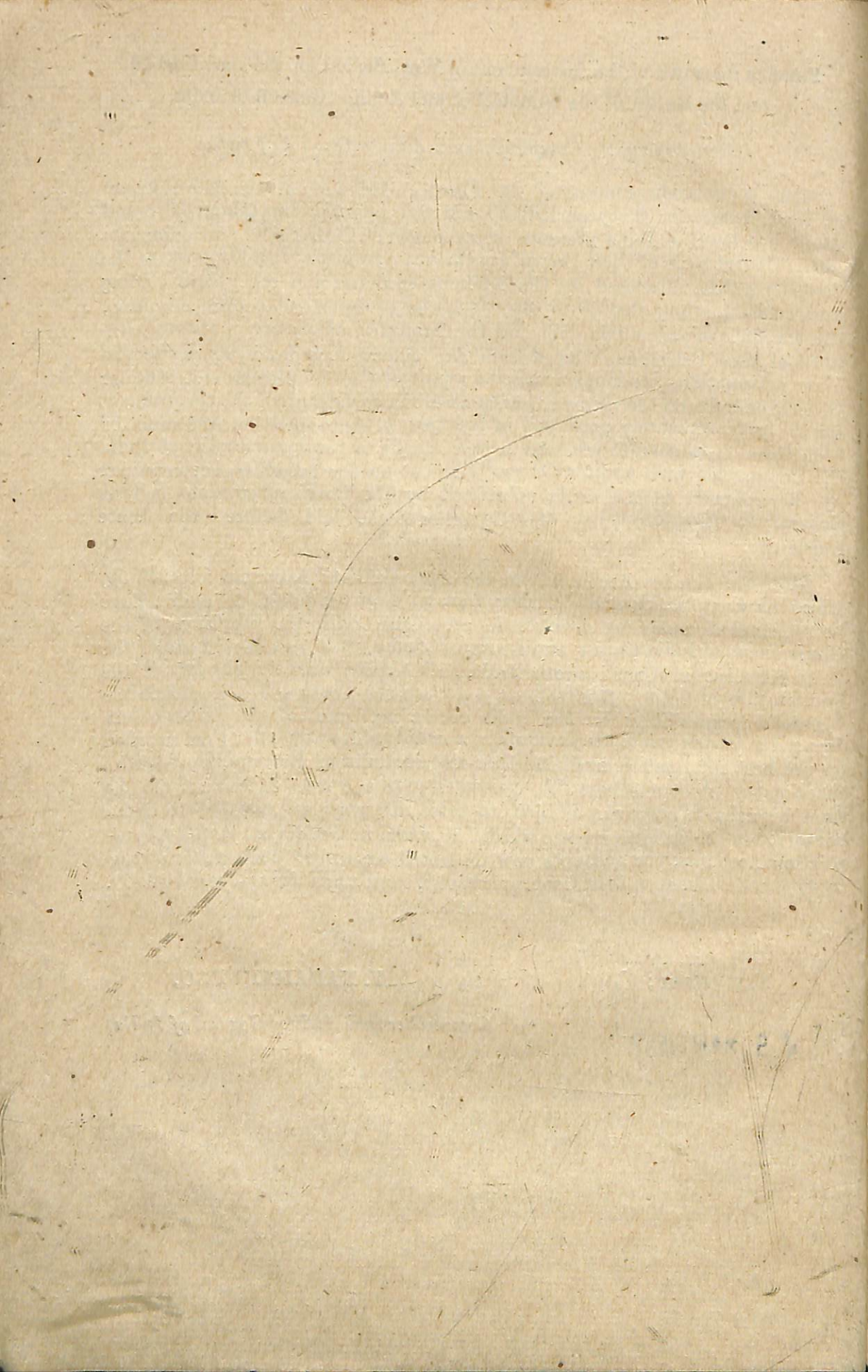
NEW DELHI ;

The

9 MAH 1952

V. NARAHARI RAO,

Comptroller and Auditor General of India.



A.—GENERAL FINANCE ACCOUNTS.

I.—REPORT.

INTRODUCTORY.

1. Though the present Constitution of India came into force on the 26th January, 1950, the structure of Government Accounts continued to remain as before, without any important changes being made therein.

2. *Main Divisions of Accounts.*—There are four main divisions of Government accounts—

- (1) Revenue.
- (2) Capital.
- (3) Debt.
- (4) Remittance.

The first division deals with receipts from taxation and other sources of revenue and 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 future recurring liabilities such as those for future pensions by payment of the capitalised value. It also includes receipts of a capital nature which can properly be applied as a set off to capital expenditure. The third division comprises receipts and payments 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 fourth and last division embraces all merely adjusting heads: *e.g.*, cash remittances from one treasury to another, transfers between different accounting circles and remittances between India and England. Credits and debits taken to the adjusting heads in the first instance are cleared eventually by adjustment under final heads.

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

3. *Sections and Heads of Accounts.*—Within each of the four divisions mentioned above, the transactions are grouped into Sections which are further sub-divided into Major heads of Accounts. The Sections are distinguished by letters of the alphabet, a single letter denoting the revenue portion and a double letter denoting the capital portion of a particular category of transactions *e.g.*, Section A denotes the revenue (and expenditure) grouped as

'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 debt 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.

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

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

SUMMARY OF THE TRANSACTIONS FOR 1949-50.

5. A summary of the detailed transactions during the year under report as compared with the Budget for the year is given in the subjoined statement.

Receipts.	Budget Estimates, 1949-50.	Actuals, 1949-50.	More (+) Less (-).	Disbursements.	Budget Estimates, 1949-50.	Actuals, 1949-50.	More (+) Less (-).
1	2	3	4	5	6	7	8
I.—REVENUE.							
Revenue.				Expenditure.			
Principal Heads of Revenue—				Direct Demands on Revenue—			
Customs	1,23,00	82,44	-40,56	Taxes on Income other than Corporation Tax.	3,18	2,78	-40
Taxes on Income other than Corporation Tax.	5,65,80	6,12,61	+46,81	Land Revenue	37,14	36,60	-54
Land Revenue	1,78,75	1,77,86	-89	Provincial Excise	34,69	33,37	-1,32
Provincial Excise	5,96,55	6,14,21	+17,66	Stamps	4,92	6,71	+1,79
Stamps	2,20,00	2,66,34	+46,34	Forest	48,58	53,53	+4,95
Forest	52,92	60,67	+7,75	Registration	14,18	14,61	+43
Registration	30,00	37,00	+7,00	Charges on account of Motor Vehicles Acts.	4,50	4,50	..
Receipts under Motor Vehicles Acts	40,90	46,17	+5,27	Other Taxes and Duties	12,47	12,34	-13
Other Taxes and Duties	7,46,75	8,54,00	+1,07,25				
Total Principal Heads	25,54,67	27,51,30	+1,96,63	Total Direct Demands	1,59,66	1,64,44	+4,78

SUMMARY OF THE TRANSACTIONS FOR 1949-50—contd.

Receipts.	Budget Estimates, 1949-50.	Actuals, 1949-50.	More (+) Less (-).	Disbursements.	Budget Estimates, 1949-50.	Actuals, 1949-50.	More (+) Less (-).
1	2	3	4	5	6	7	8
Revenue.	..	..	..	Expenditure.	..	..	..
Railways	..	..	..	Railways	..	..	..
Irrigation—Net Receipts	—41	—9,66	—9,25	Irrigation	1,14,09	54,66	—59,43
Debt Services	20,05	19,50	—55	Debt Services	21,29	18,59	—2,70
Civil Administration	2,80,04	1,85,99	—94,05	Civil Administration	20,33,63	17,86,63	—2,47,00
Civil Works and Miscellaneous Public Improvements.	43,80	70,24	+26,44	Civil Works and Miscellaneous Public Improvements.	2,09,20	2,73,63	+64,43
Miscellaneous	34,45	48,68	+14,23	Miscellaneous	3,39,50	3,94,40	+54,90
Grants-in-aid from Central Government.	..	1,16,31	+1,16,31	Contributions and Miscellaneous Adjustments between Central and Provincial Governments.	..	..	..
Contributions and Miscellaneous Adjustments between Central and Provincial Governments.	8	19	+11	Extraordinary charges	4,08,53	3,54,49	—54,04
Extraordinary receipts	2,50,36	2,59,10	+8,74	Capital Expenditure within the Revenue Account (Details by Major Heads are given in Account No. 3).	8,05	11,46	+3,41
Total Revenue	31,83,04	34,41,65	+2,58,61	Total Expenditure on Revenue Account.	32,93,95	30,58,30	—2,35,65
Deficit	1,10,91	..	—1,10,91	Surplus	..	3,83,35	+3,83,35

II.—CAPITAL.

Capital Expenditure outside the Revenue Account—
 Irrigation
 Agriculture
 Industries
 Multipurpose River Schemes
 Civil Works
 Other Provincial Works
 Provincial Schemes of State Trading
 Road Transport Schemes

III.—DEBT.

Public Debt—
 Floating debt
 Loans from the Central Government

Total

Unfunded Debt—

State Provident Funds

Total

Deposits and Advances.

Famine Insurance Fund

Depreciation Reserve Fund—
 Government Presses

Other Reserve Funds

Deposits of Local Funds

Civil Deposits

Other Accounts

Advances not bearing interest

Suspense

Total

Revenue Account—	4,21,24	1,82	—4,19,42
Irrigation	20,64	..	—20,64
Agriculture	37,59	21,07	—16,52
Industries . . . . .	..	2,92,10	+2,92,10
Multipurpose River Schemes	2,50,00	1,92,06	—57,94
Civil Works	2,91,74	75,08	—2,16,66
Other Provincial Works	2,18,95	2,58,25	+39,30
Provincial Schemes of State Trading	76,00	38,58	—37,42
Road Transport Schemes	13,16,16	8,78,96	—4,37,20
Total			
<i>Public Debt</i> —			
Floating debt	12,00,00	14,24,00	+2,24,00
Loans from the Central Government	72,54	66,31	—6,23
Total	12,72,54	14,90,31	+2,17,77
<i>Unfunded Debt</i> —			
State Provident Funds	35,00	56,10	+21,10
Total	35,00	56,10	+21,10
<i>Deposits and Advances.</i>			
Famine Insurance Fund	12,00	11,99	—1
Depreciation Reserve Fund— Government Presses	61	9	—52
Other Reserve Funds	11,37	8,46	—2,91
Deposits of Local Funds	2,52,40	2,84,08	+31,68
Civil Deposits	37,87,70	46,30,68	+8,42,98
Other Accounts	24,35	1,01,29	+76,94
Advances not bearing interest	35,44	69,63	+34,19
Suspense	28,79,50	23,87,45	—4,92,05
Total	70,03,37	74,93,67	+4,90,30

SUMMARY OF THE TRANSACTIONS FOR 1949-50—*concd.*

Receipts.	Budget Estimates, 1949-50.	Actuals, 1949-50.	More () Less (—).	Disbursements.	Budget Estimates, 1949-50.	Actuals, 1949-50.	More (+) Less (—).
1	2	3	4	5	6	7	8
<i>Loans and Advances by Provincial Governments.</i>							
Recoveries of Loans and Advances	4,27,69	67,89	—3,59,80	Loans and Advances	8,83,03	2,58,74	—6,24,29
<i>Remittances.</i>							
Remittances . . . . .	..	54,18,88	+54,18,88	Remittances . . . . .	..	53,77,84	+53,77,84
<i>Cash Balance.</i>							
(A) Opening Balance	3,65,33	10,00,07	+6,34,74	(A) Closing Balance	1,31,85	11,09,30	+9,77,45
GRAND TOTAL	1,39,35,90	1,97,23,22	+57,87,32	GRAND TOTAL	1,39,35,90	1,97,23,22	+57,87,32

(A) Increase of cash balance during the year (*vide* paragraph 14). 1,09,23

IMPORTANT VARIATIONS FROM THE BUDGET ESTIMATES.

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

RECEIPTS.

I.—REVENUE.

Increases.

Taxes on Income other than Corporation Tax (+46,81).—The share of income tax receipts assigned to West Bengal was larger than anticipated (+22,88); enhancement of the rates of tax on agricultural income and lowering of the exemption limit (+23,93).

Provincial Excise (+17,66).—Larger supply of country spirits and fermented liquor (+49,28), partly set off by a fall in the receipts from the sale of hemp (−30,47).

Stamps (+46,34).—Mainly due to larger sale of Non-Judicial stamps owing to relaxation of certain restrictions imposed on the registration of documents under the Transfer of Property (India) Ordinance, 1948 with a view to check evasion of income tax.

Other Taxes and Duties (+1,07,25).—(1) Larger collection of Entertainment tax due to enhancement of rates of tax and increase in the number of cinema houses (+33,07) and (2) larger receipts from (i) "Sales Tax" mainly as a result of withdrawal of certain articles from the exemption list (+63,90) and (ii) "Electricity duties" owing to increase in the number of consumers (+6,46).

Civil Works and Miscellaneous Public Improvements (+26,44).—Transfer from the Central Road Fund Account for expenditure on Priority I border roads.

Miscellaneous (+14,23).—Larger adjustments of lapsed deposits (+7,68) and larger rents realised from occupiers of buildings requisitioned by Government (+6,96).

Grants-in-aid from Central Government (+1,16,31).—*Ad hoc* grant pending final settlement of the basis of allocation of export duties on jute and jute goods assigned to States (+50,00) and grant-in-aid from the Centre to meet the cost of strengthening the Damodar Left Embankment (+66,31).

Decreases.

Customs (−40,56).—Due to an *ad hoc* grant from the Central Government being adjusted under the head "Grant-in-aid from the Central Government" (−50,00), partly offset by West Bengal's share of net proceeds of export duties on jute and jute goods being larger than anticipated (+9,44).

Irrigation.—Net Receipts (−9,25).—Allocation of Establishment and Tools and Plant charges for which provision was made in the Expenditure side.

Civil Administration (—94,05).—This is a group head and the decrease is the net effect of decreases and increases under its components. The more important decreases occurred under—

(i) Agriculture (—85,17).—Smaller receipts from Grow More Food schemes as some of the schemes had to be curtailed for non-availability of full quota of seeds, manures, etc.

(ii) Industries (—22,49).—Smaller sale of quinine in consequence of the introduction of paludrine in the market and smaller receipts of the Fisheries Directorate.

The decrease was partly offset by increase under—

(iii) Police (+6,67).—Arrear recoveries from the Port Commissioners on account of cost of the Port Police and sale proceeds of articles seized by the Enforcement Branch.

III.—DEBT.

Increases.

Floating Debt (+2,24,77).—Larger requirements of cash credit advances from the Imperial Bank of India for financing food procurement operations.

State Provident Funds (+8,57).—Larger subscription to the General Provident Fund.

Civil Deposits (+10,07,28).—Larger receipts under (i) "Personal Deposits" (+8,65,44), (ii) "Revenue Deposits" (+67,83), (iii) "Civil Courts' Deposits" (+30,05) and (iv) "Rent Controllers' Deposits" (+38,69).

Other Accounts (+1,00,40).—Larger subventions from the Central Road Fund (+24,45) and the adjustment of all receipts relating to Cooch Behar from the 1st January 1950, the date of its merger to the deposit head (+76,13).

Advances not bearing interest (+22,23).—Larger recovery of (i) Forest Advances (+16,51) and (ii) Permanent Advances (+7,95) partly offset by smaller recovery of advances of pay and allowances to Government servants (—3,04).

Decreases.

Loans from the Central Government (—10,76,98).—(1) Curtailment of loan for financing (i) Productive Development Projects (—5,56,68), (ii) house building projects for displaced persons (—1,13,00) and (iii) Grow More Food schemes (—90,00), (2) smaller requirement of loan to meet the State Government's share of the Capital expenditure of the Damodar Valley Corporation (—1,28,80), (3) grant of smaller loan for distribution to displaced persons for relief and rehabilitation (—1,86,00) and (4) loan for the Ganga Barrage Scheme not being required as the scheme was taken over by the Central Government (—2,50).

Suspense (—4,60,13).—Mainly under "Suspense Accounts" (—11,74,90) partly offset by increases under "Cheques and Bills" (+1,16,79) and investment of surplus cash balance in Treasury Bills issued by other States (+5,99,09).

Recoveries of Loans and Advances (—3,59,80).—Smaller recoveries of (i) advances to the Calcutta Corporation (—24,61) and (ii) Miscellaneous loans and advances (—3,39,31), partly offset by larger repayment of advances to cultivators (+2,51).

IV.—REMITTANCES.

Increases.

Remittances (+54,18,88).—The transactions under this head were not provided for in the budget.

EXPENDITURE.

I.—REVENUE.

Increases.

Civil Works and Miscellaneous Public Improvements (+64,43).—Larger expenditure on buildings and roads, and post-budget decision to debit the works expenditure on Development Schemes to 50—Civil Works.

Miscellaneous (+54,90).—Short recovery from the Central Government, during the year, of expenditure on displaced persons and the cost of the headquarters establishment and other charges being wholly debitabale to the State revenues instead of being shared half and half between the Centre and the State.

Capital Expenditure within the Revenue Accounts (+3,41).—Larger payments of commuted value of pensions.

Decreases.

Irrigation (—59,43).—Change in the classification of the interest charges on the capital outlay on the Mayurakshi and the Demodar Valley Projects from “17—Interest on Works for which capital accounts are kept” to the newly opened head “51A—Capital outlay on Multipurpose River Schemes” (—14,69), smaller outlay on works and maintenance and repairs (—28,12), arrear recovery from the Central Government on account of their share of the expenditure on certain protective works (—9,82) and allocation of establishment charges to other heads (—7,75).

Debt Services (—2,70).—Smaller loans sanctioned by the Central Government.

Civil Administration (—2,47,00).—This is a group head and the decrease is the net effect of decreases and increases under its components. The more important decreases occurred under “Education” (—25,38), “Medical” (—83,09), “Public Health” (—11,48), “Agriculture” (—55,50) and “Industries” (—49,11) due mainly to delay in giving effect to the new set-up, abandonment of certain Development, Grow More Food and Anti-malaria schemes and expenditure on works in respect of Development schemes being debited to “50—Civil Works”.

Extraordinary charges (—54,04).—Non-adjustment of the loss on sale of subsidised food and smaller expenditure in respect of National Cadet Corps.

II.—CAPITAL.

Increases.

Multipurpose River Schemes (+2,92,10).—Post-budget opening of this Major head to accommodate the capital expenditure on the Mayurakshi

Reservoir Project and the State Government's share of the capital expenditure on the Damodar Valley Project previously adjusted under the Capital major head "68—Construction of Irrigation, etc. Works".

Provincial Schemes of State Trading (+39,30).—Adjustment of outstanding debits for supplies made in the previous years and introduction of re-control of sugar.

Decreases.

Irrigation (—4,19,42).—Change in the classification of the capital expenditure on the Mayurakshi and the Damodar Valley Projects from the Major head "68—Construction of Irrigation, etc. Works" to the newly opened Major head "80—A—Capital outlay on the Multipurpose River Schemes outside the Revenue Account".

Agriculture (—20,64).—Abandonment of certain Development schemes and change in the classification of certain other schemes to "40—Agriculture".

Industries (—16,52).—Smaller expenditure on certain schemes and change in the classification of certain others to "43—Industries" and "Loans and Advances by State Governments".

Civil Works (—57,94).—Change in the classification of certain works to "50—Civil Works" and smaller expenditure on roads and buildings.

Other Provincial Works (—2,16,66).—Smaller outlay on certain land development and housing schemes owing to curtailment of programme due to financial stringency, delay in land acquisition and postponement and slow progress of some constructional works.

Road Transport Schemes (—37,42).—Non-receipt of some buses and other capital stock ordered for and some constructional works remaining incomplete during the year.

III.—DEBT.

Increases.

Floating Debt (+2,24,00).—Repayment of Cash Credit advances from the Imperial Bank of India due to the reason mentioned against the corresponding item on the receipt side.

State Provident Funds (+21,10).—Larger withdrawals from the General Provident Fund.

Deposits of Local Funds (+31,68).—Larger withdrawals under "Municipal Funds" (+5,30), "Education Funds" (+26,67) and "Other Miscellaneous Funds" (+3,12), partly setoff by smaller withdrawals under "District Funds" (—3,46).

Civil Deposits (+8,42,98).—Larger amounts withdrawn from (i) Personal Deposits (+6,40,08), (ii) Revenue Deposits (+23,48), (iii) Civil Courts' Deposits (+44,85), (iv) Rent Controllers' Deposits (+50,73), (v) Public Works Deposits (+18,59), Deposits of the Chairman, Calcutta Improvement Trust, Calcutta (+41,81) and Deposits for works done for public bodies, etc. (+17,39).

Other Accounts (+76,94).—Larger expenditure on schemes financed from the Central Road Fund (+27,28) and adjustment of expenditure relating to Cooch Behar for the period from the 1st January, 1950, the date of its merger with the State of West Bengal to the 31st March, 1950 under a Deposit head "Cooch Behar Deposit Account" (+49,94).

Advances not bearing interest (+34,19).—Larger payments of Forest Advances (+16,34), advance of pay and allowances, etc. (+5,19), special advances (+2,57), permanent advance (+7,34) and increased debits to the Government of Pakistan (+2,82).

Decreases.

Other Reserve Funds(−2,91).—Expenditure out of the Fund for Promotion of Education amongst educationally Backward Classes was smaller than anticipated.

Suspense (−4,92,05).—Smaller debits under “Other Suspense Account” (−11,90,16) partly offset by increases under Cheques and Bills (+99,32) and investments of surplus cash balance in Treasury Bills issued by other States (+5,99,09).

Loans and Advances (−6,24,29).—Payment of loans to a smaller number of displaced persons than anticipated (−3,01,81) and the provision of 3,39,67 for advance to the Damodar Valley Corporation not being required as the expenditure was decided to be adjusted as contribution under the major head “80-A—Capital outlay on Multipurpose River Schemes, etc.”, partly offset by unforeseen payment of loan to the Calcutta Corporation and certain District Boards (+5,82) and larger advances to Municipalities (+4,66).

IV.—REMITTANCES.

Increases.

Remittances (+53,77,84).—The transactions under this head were not provided for in the budget.

REVENUE POSITION OF GOVERNMENT—GENERAL REMARKS.

7. It will be seen from the summary of transactions in paragraph 5 *ante* that the revenue receipts came to 34,41,65 against an estimate of 31,83,04 while the revenue expenditure worked up to 30,58,30 against a budget provision of 32,93,95. The net result was a revenue surplus of 3,83,35 against an estimated deficit of 1,10,91, the total improvement of 4,94,26 being composed of an increase of 2,58,61 in revenue receipts and a saving of 2,35,65 in revenue expenditure.

The increase of 2,58,61 in revenue receipts was the net effect of increases aggregating 4,03,91 under certain heads, partly counterbalanced by a total decrease of 1,45,30 under others. The bulk of the increase occurred under Taxes on Income other than Corporation Tax, Stamps, Other Taxes and Duties and Grants-in-aid from Central Government and was due to a larger share of Income Tax being assigned by the Central Government and enhanced rates of tax on agricultural income; larger sale of Non-Judicial Stamps owing to relaxation of certain restrictions on registration of documents; increased collection of the Sales and Amusement Taxes owing to withdrawal of certain articles from the exemption list and increase in the number of Cinema houses; and the Central Government's contribution towards the cost of certain protective works.

The bulk of the decrease occurred under Civil Administration due to a fall in the receipts from Grow More Food schemes.

On the expenditure side the saving occurred under Irrigation, Civil Administration and Extraordinary Charges, partly offset by larger expenditure under Civil Works and Miscellaneous Public Improvements and Miscellaneous. The saving under Civil Administration alone was 2,47,00 which was mainly due to smaller expenditure on Development and Grow More Food schemes and the works expenditure on Development schemes being debited to 50—Civil Works.

No new tax was levied during the year. The rates of Entertainment Tax were, however, increased.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

Progressive Capital Outlay to the end of the year.

8. The following table shows a progressive account of the Capital expenditure outside the revenue account of the Government of West Bengal up to the end of 1949-50 :—

Nature of Expenditure.	Expenditure upto 1948-49.	Expenditure during 1949-50.	Total.
1	2	3	4
65.—Capital Outlay on Forest	13	..	13
68.—Construction of Irrigation, etc., works	(a)2,48,52	1,82	2,50,34
71.—Capital Outlay on Schemes of Agricultural Improvement and Research.	11,82	..	11,82
72.—Capital Outlay on Industrial Development	26,74	21,07	47,81
80A.—Capital Outlay on Multipurpose River Schemes.	(b)1,57,56	2,92,10	4,49,66
81.—Capital Outlay on Civil Works outside the Revenue Account.	1,87,83	1,92,06	3,79,89
82.—Capital Outlay on Other Provincial Works outside the Revenue Account.	20,09	75,08	95,17
82B.—Capital Outlay on Road Transport Schemes outside the Revenue Account.	27,68	38,58	[66,26
83.—Payments of commuted value of pensions	4,73	..	4,73
85A.—Capital Outlay on Provincial Schemes of State Trading.	—1,12,91	2,58,25	1,45,34
TOTAL	5,72,19	8,78,96	14,51,15

(a) Excludes 66,39 on account of Mayurakshi Reservoir Project since transferred to the Major Head "80-A" and 4,02 on account of Preparation of a Master Plan for the drainage of Calcutta and surrounding areas since transferred to the Revenue Account.

(b) Includes 66,39 on account of Mayurakshi Reservoir Project.

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

68.—*Construction of Irrigation, etc., works.*—The expenditure represents the outlay on irrigation projects detailed in Account No. 7 on page 58. 56.

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

72.—*Capital Outlay on Industrial Development.*—The cost of productive schemes for the development of Industries has been taken to this Capital head. The main schemes are (1) Electrification of semi-rural areas, (2) Opening of industrial centres in villages, (3) Exploitation of coastal and estuarine fisheries and provision of fishing fleet, (4) Organisation of Silk Reelers' Co-operatives and (5) Development of Salt Production.

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

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

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

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

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

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

Financial Results of Irrigation Works.

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

Names of Projects.	Direct Capital Outlay.		Revenue receipts during 1949-50.			Direct working expenses during 1949-50.	Net revenue excluding interest.			Net profit or loss after meeting interest.	
	During 1949-50.	To end of 1949-50.	Direct revenue (Public Works Receipts).	Portion of land revenue due to works.	Total revenue receipts.		Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent. on capital outlay to end of the year.	Interest on capital.	Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent. on capital outlay to end of the year.
1	2	3	4	5	6	7	8	9	10	11	12
A.—IRRIGATION WORKS.—											
<i>Unproductive.</i>											
Midnapore Canal	..	83,07	1,62	..	1,62	8,20	-6,58	7.8	3,32	-9,90	11.9
Bakreswar Irrigation Scheme.	..	7,01	17	..	17	35	-18	2.5	28	-46	6.7
Damodar Canal Project.	1,82	1,29,44	7,34	..	7,34	7,33	+1	..	5,14	-5,13	3.8
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.											
<i>Unproductive.</i>											
Hijli Tidal Canal	..	25,51	54	..	54	4,33	-3,79	14.0	1,02	-4,81	18.9
Calcutta and Eastern Canals.	..	21,82	2,92	..	2,92	6,41	-3,49	16.0	87	-4,36	19.9
Sundarbans Steamer Route	..	7,53	41	..	41	5	+36	4.7	30	+6	.9
Dredging "Bidyadhari"	..	(a)7,96	..	..	..	..	..	..	32	-32	4.0
Dredger "Burdwan"	..	13,63	..	..	..	-1,08	+1,08	7.9	55	+53	3.9
Total	1,82	2,95,97	13,00	..	13,00	25,59	-12,59	4.2	11,80	-24,39	8.2

(a) Excludes 3,00 met from contributions. The percentage of net loss in the year was 8.2 on the Capital Outlay to end of the year.

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

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

EXPENDITURE ON IMPORTANT CAPITAL PROJECTS UNDER CONSTRUCTION.

11. A multi-purpose river scheme, the Damodar Valley Project, was undertaken by the Damodar Valley Corporation which was set up in July, 1948 under the Damodar Valley Corporation Act, 1948. The Project is being jointly financed by the Central Government and the Governments of West Bengal and Bihar. The share of contribution to end of 1949-50 paid by the Government of West Bengal was 3,02,04.

The Mayurakshi Reservoir Project which was being classified as a productive irrigation scheme under the major head "68—Construction of Irrigation etc. Works" since its operation from 1945-46 is being reclassified as a multi-purpose river scheme under the major head 80-A with effect from the year under report. The expenditure on the scheme to end of 1949-50 amounted to 1,47,62.

COMMITMENTS.

12. The appendix at the end of this compilation exhibits a statement showing the extent to which the Government of West Bengal was committed at the end of 1949-50 in respect of sanctioned schemes debitable to revenue estimated in each case to cost Rs. 1 lakh or more. It would appear from the statement that Government stands committed at the end of the year to the extent of Rs. 2,11.98 lakhs.

DEBT POSITION—GENERAL STATEMENT.

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

Nature of Debt. 1	Amount of Debt.		Difference (+) or (-) 4
	On 1st April 1949. 2	On 31st March 1950. 3	
Floating Debt	36,77	37,54	+
Loans from the Central Government	8,22,84	13,53,40	+5,30
Unfunded Debt	3,74,62	3,77,08	+2
Gross Total—Rupee Debt	12,34,23	17,68,02	+5,33
<i>Deduct</i> —Outstanding loans and advances made by Government.	(a)4,07,24	5,98,08	—1,90
Net Debt	(a)8,26,99	11,69,94	+3,42

(a) The difference of 56 between the closing balance on 31st March, 1949 as shown paragraph 12 of the Audit Report, 1949 and the opening balance on 1st April, 1949 is due revision of allocation of balances on the 15th August, 1947 incorporated on the 1st April 1949.

The above statement will show that there was an increase of 3,42 in the net liability of Government on account of the various classes of debt at the end of the year. Details are furnished below :—

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

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

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

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

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

Date of the loan. 1	Purpose. 2	Amount. 3	Rate of interest. 4	Conditions of repayment. 5
15th October, 1947.	To cover the deficit balance of the State after partition.	2,50,00	2 per cent.	The loan was completely repayable with interest in 1948-49. The question of its repayment is still under correspondence between the State Government and the Union Government.
31st March, 1948.	For financing Development Projects.	40,00	2½ "	Completely repayable by 31st March, 1958. Interest is payable on the 30th September and 31st March each year.
15th January, 1949.	For payment of contribution to the Damodar Valley Corporation.	91,16	3½ "	Repayable in one instalment on the 15th January, 1989. Interest is payable half yearly on the 30th September and 31st March.
24th May, 1949.	Do.	61,00	"	Repayable in one instalment on the 24th May, 1989. Interest is payable half yearly on the 30th September and the 31st March.
18th October, 1949.	Do.	22,50	"	Repayable in one instalment on the 18th October, 1989. Interest is payable half-yearly on the 30th September and 31st March.
23rd December, 1949.	Do.	88,00	"	Repayable in one instalment on the 23rd December, 1989. Interest is payable half-yearly on the 30th September and 31st March.
11th March, 1950.	Do.	39,37	"	Repayable in one instalment on the 11th March, 1990. Interest is payable half-yearly on the 30th September and 31st March.
1st March, 1949.	For financing Development Projects.	99,91	2½ "	Repayable in one instalment on the 31st March, 1959. Interest is payable half-yearly on the 30th September and 31st March each year.
1st March, 1949.	For Grow More Food Schemes.	7,88	} 2 "	Repayable on the 31st March, 1951 with interest.
Do.	Do.	72,54		
30th June, 1949.	For rehabilitation of displaced persons from East Pakistan (a).	10,00		
1st January, 1950.	Do. (a)	90,00	} 3 "	Terms of repayment and rate of interest have not yet been settled.
1st March, 1950.	Do. (a)	2,00,00		
1st March, 1950.	For meeting the State Government's expenditure on Mayurakshi Project.	86,00	3 "	Repayable in one instalment on the 31st March, 1960. Interest is payable half-yearly on the 30th September and 31st March.

(a) Sanction has been accorded by the Government of India to the diversion of Rs. 20 lakhs out of the loan of Rs. 3 crores towards expenditure on the State Government's scheme for the dispersal of displaced college students from Calcutta.

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

(iv) *Loans and Advances made by Provincial Governments*.—The details of the transactions of the loans and advances made by the State Government are shown in Statement No. 5 of Part B of this compilation (Page 102). The interest received by Government during the year under review in respect of such loans and advances amounted to 5,76.

The outstanding balance under the head included a sum of 8,52 on account of a loan to the District Board of 24-Parganas for the Magrahat Drainage Scheme. A part of the loan was at first considered to be irrecoverable but Government subsequently ordered that the cess realised on behalf of the District Board should be adjusted against the outstanding loan. It was further decided to postpone till 1954-55 the question of write-off of the balance. In accordance with this decision a sum of 24 was adjusted during the year against this loan. See also paragraph 92 of Part B of this compilation.

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

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

(1) Interest on floating debt	1,58
(2) Interest on loan taken from the Central Government	14,84
(3) Interest on State Provident Fund balances	13,04
Total	29,46

BALANCE.

14. (i) The following statement shows the actual "Ways and Means" position of the Government of West Bengal month by month during 1949-50:

Month.	Opening Cash Balance.		Receipts.	Disbursements.	Closing Cash Balance.	
	In Treasuries.	In Bank.			In Treasuries.	In Bank.
1	2	3	4	5	6	7
April 1949	11,33	9,88,74	11,37,65	9,17,99	23,13	11,96,00
May "	23,13	11,96,60	13,69,11	13,75,55	12,54	12,00,00
June "	12,54	12,00,75	11,41,68	11,46,84	19,69	11,88,00
July "	19,69	11,88,44	10,87,89	10,82,90	23,26	11,89,00
August "	23,26	11,89,86	10,28,92	11,10,65	20,59	11,10,00
September "	20,59	11,10,80	10,16,01	10,23,50	29,00	10,94,00
October "	29,00	10,94,90	12,22,36	9,19,74	25,28	14,01,00
November "	25,28	14,01,24	16,26,58	14,13,07	25,20	16,14,00
December "	25,20	16,14,83	13,54,82	15,04,68	18,21	14,71,00
January 1950	18,21	14,71,96	15,81,04	16,03,40	23,06	14,44,00
February "	23,06	14,44,75	17,14,80	21,52,19	14,52	10,15,00
March "	14,52	10,15,90	44,42,29	43,63,41	46,43	10,62,00

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

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

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

Month.	Balance on 31-3-49.	Amount taken.	Amount repaid.	Balance on 31-3-50.	Interest.
1	2	3	4	5	6
April 1949
May	1,61,56	1,25,00	..	..
June	1,23,40	1,10,00	..	..
July	28,49	1,60,00	..	..
August	1,01,03	50,00	..	..
September	69,54	50,00	..	..
October	69,48	65,00	..	..
November	63,84	1,35,00	..	..
December	1,83,82	1,50,00	..	..
January 1950	1,28,26	1,25,00	..	..
February	1,51,86	2,04,00	..	..
March	3,43,49	2,50,00	..	..
Total	36,77	14,24,77	14,24,00	37,54	1,58

(iii) Cash credit advances taken during the year amounted to 14,24,77 which together with the previous balance worked out to 14,61,54. A sum of 14,24,00 was repaid, leaving a balance of 37,54. The interest on the advances paid was 1,58.

(iv) In addition to the closing cash balance of 11,09,30 on the 31st March, 1950 shown in sub-paragraph (i), the resources of Government included some investments in easily realisable securities. A part of these investments was in respect of funds, the balances of which have been kept for specific purposes while the remainder of the investments is accounted for under the Suspense head "Cash Balance Investment Account".

A part of the cash balance (5,99,09) was invested in short term treasury bills issued by the Governments of Uttar Pradesh and Madras which were also discharged within the year yielding a discount of 91 credited to the Revenue head "XX—Interest".

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

	1st April, 1949.	31st March, 1950.
(1) Cash Balance Investment Account, <i>vide</i> paragraph 75 of Part B of this Compilation at page 83	45,02	45,02
(2) Earmarked Investments ⁸¹ (as shown in sub-paragraph (V) below).	13,93	13,93
Total	58,95	58,95

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

	1st April 1949.	31st March 1950.
Cash <i>vide</i> sub-paragraph (i)	10,00,07	11,09,30
Investments	58,95	58,95
Total	10,59,02	11,68,25

The increase of 1,09,23 in the balance is explained below :—

	Increase.	Decrease.
(1) Net debt outstanding (<i>vide</i> paragraph 13, <i>ante</i>)	3,42,95	..
(2) Revenue surplus	3,83,35	..
(3) Capital Expenditure outside the Revenue Account	..	8,78,96
(4) Difference of receipts and disbursements under deposit and remittance heads	2,61,89	..
Total	9,88,19	8,78,96
Net increase	1,09,23	

(v) The following statement shows in detail the earmarked balances (in cash and investments) held by Government in respect of various accounts at the beginning and at the close of the year under review. It will be seen therefrom that there was an increase of 23,76 during the year in the total balance :—

Name of Reserve Fund or Deposit Account.	Balance on 1st April, 1949.			Balance on 31st March, 1950.		
	Cash.	Investments.	Total.	Cash.	Investments.	Total.
1	2	3	4	5	6	7
1. Famine Insurance Fund	1,06	13,93	14,99	1,08	13,93	15,01
2. Depreciation Reserve Fund— Government Presses.	4,81	..	4,81	5,32	..	5,32

Name of Reserve Fund or Deposit Account.	Balance on 1st April, 1949.			Balance on 31st March, 1950.		
	Cash.	Investments.	Total.	Cash.	Investments.	Total.
1	2	3	4	5	6	7
3. Fund for promotion of education amongst educationally backward classes.	7,22	..	7,22	7,10	..	7,10
4. Subventions from Central Road Fund.	(a)8,00	..	8,00	5,16	..	5,16
5. Deposit Account of the grant for economic development and improvement of rural areas.	42	..	42	42	..	42
6. Deposit Account of the grant made by the Indian Central Jute Committee.	19	..	19	21	..	21
7. Deposit Account of the grant made by the Indian Council of Agricultural Research.	41	..	41	22	..	22
8. Deposit Account of the grant from the Indian Sugarcane Committee.	(b)45	..	45	63	..	63
9. Deposit Account of the grant from the Central Government for the Development of Handloom Industry.	44	..	44	44	..	44
10. Deposit Account of securities held by Government.	3,17	..	3,17	3,17	..	3,17
11. Cooch Behar Deposit Account .	..	..	..	26,18	..	26,18
Total	26,17	13,93	40,10	49,93	13,93	63,86

(a) and (b) Previous year's closing balances of —1,00 and 43 increased by 9,00 and 2 respectively, due to revised allocation of balances on the 15th August, 1947 incorporated on the 1st April, 1949.

The nature of the balances has been explained in paragraphs 20—22 and 53—59 of the Report in Part B of this compilation.

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

	1st April, 1949.	31st March, 1950.
Cash	9,73,90	10,59,37
Investment	45,02	45,02
Total	10,18,92	11,04,39

(vi) The certificates regarding the correctness of the balances and the acceptances thereof by the authorities concerned have also been given in Part B, vide paragraph 2. The balances in the investment account of the

Famine Insurance Fund and the Cash Balance Investment Account have been accepted by the Secretary to the Government of West Bengal, Finance Department.

SUMMARY OF GENERAL FINANCIAL POSITION.

15. As already explained in paragraph 7 *ante* dealing with the revenue position of the State Government there was a revenue surplus of 3,83,35 against an estimated deficit of 1,10,91. The net transactions under Capital Debt and Remittance accounts, however, showed a decrease of 2,74,12. There was no change in the balance under investments. The balance of the State (including investments) therefore rose from 10,59,02 to 11,68,25. This shows that during the year under review there was an improvement in the position of the cash of the State to the extent of 1,09,23 which was contributed by the surplus of 3,83,35 in the revenue account, partly offset by the reduction of 2,74,12 in the receipts under debt, deposit and capital heads.

The debt position shows an increase in the net liability of the State from 8,26,99 to 11,69,94 the increase being mainly on account of a loan of 3,00,00 for rehabilitation of displaced persons from East Pakistan. The balance on account of cash credit advances taken from the Imperial Bank of India to finance the food procurement operations amounted to 37,54 and that relating to Unfunded Debt to 3,77,08. Under Loans and Advances granted by the State Government the total balance outstanding stood at 5,98,08.

The monthly cash balance in the Reserve Bank and at treasuries remained satisfactory and no ways and means advance had to be taken during the year.

The net liability of the State on account of Public Debt, etc., at the close of the year was 8,12,98 as indicated in the following statement :—

Assets.			Liabilities.	
Loans and Advances by Provincial Governments.	5,98,08		Public Debt	13,90,9
Balance { Investments	58,95		Unfunded Debt	3,77,0
{ Cash	11,09,30		Deposits and Advances	8,45,8
" Total	17,66,33		Remittances	—34,5
Net liability	8,12,98		" Total	25,79,3

The net liability on the 31st March, 1949 was 3,07,81. There has, therefore been an increase of 5,05,17 in the liability of the State in the year under report.

In addition to the liability mentioned above Government were also committed to an expenditure of 2,11,98 in future years in respect of certain sanctioned schemes each costing Rs. 1 lakh or more debitable to revenue.

Against these liabilities and commitments, the State owned assets of a capital nature in the shape of Irrigation projects, Civil works, etc., in which Rs. 13,46.71 lakhs had been invested up to the end of the year under review and also some stocks of food grains purchased in connection with Grain Purchase Schemes, the value of which could not be ascertained. Beside these there were various physical assets of the State, such as land, buildings, communications, etc., which have necessarily to be omitted from the review since their value cannot be properly assessed.

A.—GENERAL FINANCE ACCOUNTS.

Part II.—Accounts.

A. GENERAL FINANCE ACCOUNTS

Part II. Accounts

No. 1.—Percentage Distribution of Revenue and Expenditure, 1949-50.

	Amount in thousands of rupees.	Percentage of total revenues.	Percentage of total expenditure.
	1	2	3
Revenue Receipts—			
A.—Principal Heads of Revenue—			
I.—Customs	82,44	2.40	2.69
IV.—Taxes on income other than Corporation tax.	6,12,61	17.80	20.03
VII.—Land Revenue	1,77,86	5.17	5.82
VIII.—Provincial Excise	6,14,21	17.85	20.08
IX.—Stamps	2,66,34	7.74	8.71
X.—Forest	60,67	1.76	1.98
XI.—Registration	37,00	1.08	1.21
XII.—Receipts under Motor Vehicles Act	46,17	1.34	1.51
XIII.—Other taxes and duties	8,54,00	24.81	27.92
Total A.—Principal Heads of Revenue .	27,51,30	79.95	89.95
C. Irrigation, Navigation, Embankment and Drainage works—			
XVII.—Irrigation, etc., works for which capital accounts are kept.	(—)12,59	(—)37	(—)41
XVIII.—Irrigation, etc., works for which no capital accounts are kept.	2,93	.09	.10
Total C.—Irrigation, etc.	(—)9.66	(—)28	(—)31
E.—Debt Services—			
XX.—Interest	19,50	.57	.64
F.—Civil Administration—			
XXI.—Administration of Justice	33,92	.99	1.11
XXII.—Jails and Convict Settlements	5,77	.17	.19
XXIII.—Police	23,19	.67	.76
XXIV.—Ports and Pilotage	53	.01	.02
XXVI.—Education	16,81	.49	.55
XXVII.—Medical	23,54	.68	.77
XXVIII.—Public Health	3,56	.10	.12
XXIX.—Agriculture	44,73	1.30	1.46
XXX.—Veterinary	1,22	.04	.04
XXXI.—Co-operation	2,16	.06	.07
XXXII.—Industries and Supplies	24,47	.71	.81
XXXVI.—Miscellaneous Departments	6,09	.17	.20
Total F.—Civil Administration	1,85,99	5.39	6.10
Carried over	29,47,13	85.63	96.38

No. 1.—Percentage Distribution of Revenue and Expenditure, 1949-50—*contd.*

	Amount in thousands of rupees.	Percentage of total revenues.	Percentage of total expenditure.
	1	2	3
Brought forward	29,47,13	85·63	96·38
Revenue Receipts—<i>concl'd.</i>			
H.—Civil Works and Miscellaneous Public Improvements—			
XXXIX.—Civil Works	70,24	2·04	2·30
J.—Miscellaneous—			
XLIV.—Receipts in aid of superannuation.	1,90	·06	·06
XLV.—Stationery and Printing	4,97	·14	·16
XLVI.—Miscellaneous	38,42	1·12	1·26
XLVI-A.—Receipts from Road Transport Scheme.	3,39	·10	·11
Total J.—Miscellaneous	48,68	1·42	1·59
L.—Contributions and Miscellaneous Adjustments between Central and State Governments—			
XLIX.—Grants in aid from Central Government.	1,16,31	3·38	3·80
L.—Miscellaneous adjustments between Central and State Governments.	19	..	..
Total L.—Contributions, etc.	1,16,50	3·38	3·80
M.—Extraordinary Items—			
LI.—Extraordinary Receipts	2,59,10	7·53	8·47
Total Receipts	34,41,65	100·00	112·54
Revenue Expenditure—			
A.—Direct Demands on the Revenue—			
4. Taxes on Income other than Corporation Tax.	2,78	·08	·09
7. Land Revenue	36,60	1·06	1·20
8. Provincial Excise	33,37	·97	1·09
9. Stamps	6,71	·19	·22
10. Forest	53,53	1·56	1·75
11. Registration	14,61	·42	·48
12. Charges on account of Motor Vehicles Act.	4,50	·13	·15
13. Other Taxes and Duties	12,34	·36	·40
Total A.—Direct Demands of the Revenue.	1,64,44	4·77	5·38
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—			
17. Interest on Works for which capital accounts are kept.	11,80	·34	·39
18. Other Revenue Expenditure financed from ordinary Revenues.	42,86	1·25	1·40
Total C.—Revenue Account of Irrigation, etc.	54,66	1·59	1·79
Carried over	2,19,10	6·36	7·17

No. 1.—Percentage Distribution of Revenue and Expenditure, 1949-50—concl'd.

	Amount in thousands of rupees.	Percentage of total revenues.	Percentage of total expenditure.
	1	2	3
Brought forward	2,19,10	6.36	7.17
Revenue Expenditure—concl'd.			
E.—Debt Services—			
22. Interest on debt and other obligations.	18,59	.54	.60
F.—Civil Administration—			
25. General Administration	2,09,78	6.10	6.86
27. Administration of Justice	90,88	2.64	2.97
28. Jails and Convict Settlements	92,11	2.68	3.01
29. Police	4,47,24	12.99	14.62
30. Ports and Pilotage	4,66	.14	.15
36. Other Scientific Departments	4,42	.13	.15
37. Education	2,68,94	7.81	8.79
38. Medical	2,71,42	7.89	8.88
39. Public Health	66,26	1.93	2.17
40. Agriculture	2,05,14	5.96	6.71
41. Veterinary	12,57	.37	.41
42. Co-operation	15,54	.45	.51
43. Industries and Supplies	77,51	2.25	2.53
47. Miscellaneous Departments	20,16	.59	.66
Total F.—Civil Administration	17,86,63	51.93	58.42
H. Civil Works and Miscellaneous Public Improvements—			
50. Civil Works	2,69,35	7.83	8.81
51-A. Interest on capital outlay on Multipurpose River Schemes.	4,28	.12	.15
Total H.—Civil Works, etc.	2,73,63	7.95	8.96
J. Miscellaneous—			
54. Famine	29,01	.84	.95
55. Superannuation allowances and pensions.	93,03	2.70	3.04
56. Stationery and Printing	39,48	1.15	1.26
57. Miscellaneous	2,32,88	6.77	7.62
Total J. Miscellaneous	3,94,40	11.46	12.87
JJ-55-A. Commutation of Pensions financed from ordinary revenues.	11,46	.33	.38
M.—Extraordinary Items—			
63. Extraordinary charges	3,28,30	9.54	10.74
64-C. Prepartition payments	26,19	.76	.86
Total M. Extraordinary Items	3,54,49	10.30	11.60
Total Expenditure within the Revenue Account.	30,58,30	88.87	100.00

No. 2.—General Abstract of Receipts and Disbursements.

Receipts.	Actuals for 1949-50.	Disbursements.	Actuals for 1949-50.
1	2	3	4
	Rs.		Rs.
Ordinary revenue receipts	31,82,54,875	Revenue expenditure	30,46,83,555
Extraordinary receipts	2,59,10,347	Capital expenditure within the Revenue Account.	11,46,212
(A) Total revenue receipts	34,41,65,222	(A) Total expenditure on Revenue Account.	30,58,29,767
		Capital expenditure outside the Revenue Account.	8,78,96,022
Public Debt incurred	20,21,63,677	Public Debt discharged	14,90,31,000
Unfunded Debt incurred	58,56,497	Unfunded Debt discharged	56,09,797
Deposits and Advances	77,14,52,536	Deposits and Advances	74,93,67,176
Loans and Advances by Pro- vincial Governments.	67,89,572	Loans and Advances by Pro- vincial Governments.	2,58,73,908
Remittances	54,18,88,324	Remittances	53,77,84,759
Total Receipts	1,87,23,15,828	Total Disbursements	1,86,13,92,429
(B) (Opening) Cash Balance	*10,00,06,690	(B) (Closing) Cash Balance	11,09,30,089
GRAND TOTAL	1,97,23,22,518	GRAND TOTAL	1,97,23,22,518

(A) Revenue Surplus during the year.....Rs. 3,83,35,455.

(B) Increase of Cash Balance during the year.....Rs. 1,09,23,399.

See also paragraph 14 of the Report.

* Opening Cash Balance differs from the last year's closing balance by Re. 1 by reason of correction since made.

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

Heads of Revenue.	Actuals for 1949-50.	Heads of Expenditure.			Actuals for 1948-50.		
		1	2	3	4	5	6
A.—Principal Heads of Revenue—		Rs.			Rs.		Rs.
I.—Customs		82,44,239					2,77,932
IV.—Taxes on Income other than Corporation Tax.		6,12,60,575					36,60,428
VII.—Land Revenue		1,77,86,293					33,36,671
VIII.—Provincial Excise		6,14,21,288					6,71,399
IX.—Stamps		2,66,34,215					53,52,772
X.—Forest		60,66,774					14,61,046
XI.—Registration		36,99,723			4,50,000		4,50,000
XII.—Receipts under Motor Vehicles Acts.		46,16,693					12,33,934
XIII.—Other Taxes and Duties		8,53,99,819					1,59,94,182
Total		27,51,29,619		Total	4,50,000		1,64,44,182
Carried over		27,51,29,619		Carried over	4,50,000		1,64,44,182

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

Heads of Revenue.	Actuals for 1949-50.	Heads of Expenditure.	Actuals for 1949-50.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
Brought forward	27,51,29,619	Brought forward	4,50,000	1,59,94,182	1,64,44,182
C.—Irrigation, Navigation, and Drainage Works—		C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—			
XVII.—Irrigation, bankment and Works for which Accounts are kept—		17.—Interest on works for which Capital Accounts are kept.	11,80,022	..	11,80,022
Gross Receipts—	13,00,362	18.—Other Revenue Expenditure financed from ordinary Revenues.	..	42,85,897	42,85,897
Direct receipts	—25,59,436				
Deduct—Working Expenses	—12,59,074				
Net Receipts					
XVIII.—Irrigation, bankment and Works for which no Capital Accounts are kept—					
Direct Receipts	2,93,485	Total	11,80,022	42,85,897	54,65,919
Total	—9,65,589				

E.—Debt Services—I		Debt and other obligations.		29,45,564		29,45,564	
22.—Interest on obligations.	19,50,055						
Deduct—							
(1) Interest transferred to Commercial Departments.				—4,71,368			—4,71,368
(2) Interest on Capital advanced to Damodar Valley Corporation.				—6,15,827			—6,15,827
Total	19,50,055			—10,87,195			—10,87,195
F.—Civil Administration—							
Net amount met out of ordinary revenues.							
Total	33,92,050			18,58,369			18,58,369
Deduct—Total							
				18,58,369			18,58,369
F.—Civil Administration—							
25.—General Administration	5,77,229			10,16,132		1,99,61,885	2,09,78,017
27.—Administration of Justice	23,19,479			25,84,170		65,03,527	90,87,697
28.—Jails and Convict Settlements						92,11,544	92,11,544
29.—Police	53,272					4,47,24,353	4,47,24,353
30.—Ports and Pilotage	16,80,739					4,66,405	4,66,405
36.—Scientific Departments						4,42,080	4,42,080
37.—Education	23,53,735					2,68,93,736	2,68,93,736
38.—Medical						2,70,22,159	2,70,22,159
Carried over	1,03,76,504			37,20,302		13,52,25,689	13,89,45,991
	27,61,14,085			34,88,391		2,02,80,079	2,37,68,470

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

Heads of Revenue.	Actuals for 1949-50.	Heads of Expenditure.	Actuals for 1949-50.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
Brought forward	27,61,14,085	Brought forward	34,88,391	2,02,80,079	2,37,68,470
	1,03,76,504		37,20,302	13,52,25,689	13,89,45,991
F.—Civil Administration—concd.		F.—Civil Administration—concd.			
XXVIII.—Public Health	3,55,642	39.—Public Health	..	66,26,370	66,26,370
XXIX.—Agriculture	44,72,979	40.—Agriculture	..	2,05,13,664	2,05,13,664
XXX.—Veterinary	1,22,379	41.—Veterinary	..	12,56,883	12,56,883
XXXI.—Co-operation	2,16,437	42.—Co-operation	..	15,53,788	15,53,788
XXXII.—Industries and Supplies	24,46,542	43.—Industries and Supplies	..	77,50,629	77,50,629
XXXVI.—Miscellaneous Departments	6,08,874	47.—Miscellaneous Departments	..	20,15,744	20,15,744
Total	1,85,99,357	Total	37,20,302	17,49,42,767	17,86,63,069
H.—Civil Works and Miscellaneous Public Improvements—		H.—Civil Works and Miscellaneous Public Improvements—			
XXXIX.—Civil Works	70,23,819	50.—Civil Works	9,76,028	2,59,58,767	2,69,34,795
Total	70,23,819	51A.—Interest on Capital Outlay on Multipurpose River Schemes.	4,28,034	..	4,28,034
		Total	14,04,062	2,59,58,767	2,73,62,829

J.—Miscellaneous—					
XLIV.—Receipts in aid of Superannuation.	1,89,873			29,01,312	29,01,312
XLV.—Stationery and Printing	4,96,885			91,77,150	93,02,767
XLVI.—Miscellaneous	38,42,337		1,25,617	39,47,791	39,47,791
XLVI-A.—Receipts from Road Transport Scheme.	3,38,897		25,86,378	2,07,01,839	2,32,88,217
Total	48,67,992		27,11,995	3,67,28,092	3,94,40,087
L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—					
XLIX.—Grants-in-aid from Central Government.	1,16,31,000			3,28,28,396	3,28,29,719
L.—Miscellaneous Adjustments between Central and Provincial Governments.	18,622		1,323	26,19,381	26,19,381
Total	1,16,49,622		1,323	3,54,47,777	3,54,49,100
M.—Extraordinary Items—					
LI.—Extraordinary Receipts	2,59,10,347		1,13,26,073	29,33,57,482	30,46,83,555
Total	2,59,10,347		1,13,26,073	10,75,656	11,46,212
N.—Capital Expenditure within the Revenue Accounts—					
JJ.—55-A.—Commutation of Pensions financed from ordinary Revenues.			70,556	10,75,656	11,46,212
Total—Expenditure on Revenue Account			70,556	10,75,656	11,46,212
Total—Revenue	2,59,10,347		1,13,96,629	29,44,33,138	30,58,29,767
Surplus (+)	34,41,65,222		..	..	34,41,65,222
Carried over			1,13,96,629	29,44,33,138	30,58,29,767

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

Heads of Revenue.		Actuals for 1949-50.		Actuals for 1949-50.		
1	2	3	4	5	6	Total.
Brought forward		Brought forward	Rs.	Rs.	Rs.	Rs.
	Rs.		1,13,96,629	29,44,33,138		30,58,29,767
	34,41,65,222					
		Capital Expenditure outside the Revenue Account—				
		CC.—68.—Construction of Irrigation, Navigation, Embankment and Drainage Works		1,82,285		1,82,285
		FF.—72.—Capital Outlay on Industrial Development.		21,06,841		21,06,841
		HH.—80-A.—Capital Outlay on Multipurpose River Schemes.		2,92,10,056		2,92,10,056
Total—Revenue	34,41,65,222			1,92,06,307		1,92,06,307
		81.—Capital Account of Civil Works outside the Revenue Account.		75,07,947		75,07,947
		JJ.—82.—Capital Account of other Provincial Works outside the Revenue Account.				
		82-B.—Capital Outlay on Road Transport Scheme.		38,57,654		38,57,654
		85-A.—Capital Outlay on Provincial Schemes of State Trading.		2,58,24,932		2,58,24,932
		Total		8,78,96,022		8,78,96,022
Total—Revenue	34,41,65,222	Total—Expenditure	1,13,96,629	38,23,29,160		39,37,25,789

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

Particulars.	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
Expenditure on Revenue Account(a)	1,13,96,629	29,98,84,840	31,12,81,460
Expenditure outside the Revenue Account . . . . .	..	8,78,96,022	8,78,96,022
Disbursements under Debt, Deposit, and Remittance Heads treated as expendi- ture(b).	..	3,28,37,796	3,28,37,796
Total	1,13,96,629	42,06,18,658	43,20,15,287

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

	Charged.	Voted.
	Rs.	Rs.
(a) Total expenditure as in Account No. 3	1,13,96,629	29,44,33,138
Add—Working Expenses of Irrigation	25,59,436
Add—Working Expenses of Road Transport Scheme	28,92,286
Total	1,13,96,629	29,98,84,840
(b) Depreciation Reserve Fund, Government Presses	8,743
Coogh Behar Deposit Account	49,94,229
Advances Repayable	19,60,916
Loans to Municipalities, Port Funds, etc.	2,56,55,812
Loans to Government Servants	2,18,096
Total	3,28,37,796

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

Heads.	Actuals for 1949-50.	Heads.	Actuals for 1949-50.
	Rs.		Rs.
A.—Principal Heads of Revenue—		A.—Principal Heads of Revenue—contd.	
I.—Customs—		VIII.—Provincial Excise—	
Share of net proceeds of Export Duties assigned to Provinces.	82,44,239	Country spirits	3,09,41,030
		Country fermented liquor	54,86,860
		Malt liquor	15,51,170
		Wines and spirits including medicated wines.	79,81,420
		Receipts from commercial spirits, including denatured spirits and medicinal and toilet preparations.	11,68,219
Total	82,44,239	Opium	1,00,52,198
		Hemp and other drugs	39,38,474
IV.—Taxes on Income other than Corporation Tax—		Receipts from Distilleries	10,531
Share of net proceeds assigned to Provinces.	5,48,88,000	Fines, confiscations, and miscellaneous.	2,31,535
Taxes on Agricultural Income.	64,27,439	Recoveries of overpayments.	3,124
Deduct—Refunds	—54,864	Collection of payments for services rendered.	2,08,616
		Deduct—Refunds	—1,51,889
Total	6,12,60,575	Total	6,14,21,288
		IX.—Stamps—	
VII.—Land Revenue—		A.—Non-Judicial—	
Ordinary revenue	1,54,77,916	Sale of Stamps	1,75,74,545
Sale of Government Estates.	1,526	Duty on impressing documents.	1,67,772
Sale proceeds of wastelands and redemption of land tax.	2,12,776	Fines and penalties	11,083
Recoveries on account of survey and settlement charges.	21,046	Miscellaneous	1,55,263
Rents, etc., of fisheries	26,548	Recoveries from other Governments for stamps supplied from Provincial Stamps Stores.	144
Rates and cesses on lands.	17,75,114	Deduct—Refunds	—12,74,917
Recoveries of overpayments.	2,765	Total—Non-Judicial	1,66,33,890
Collection of payments for services rendered.	1,01,725	B.—Judicial—	
Miscellaneous	2,01,021	(i) Court fees—	
Deduct—Refunds	—34,144	Court fees realised in stamps.	96,52,246
Total	1,77,86,293	Total	96,52,246

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

Heads.	Actuals for 1949-50.	Heads.	Actuals for 1949-50.
	Rs.		Rs.
A.—Principal Heads of Revenue —contd.		A.—Principal Heads of Revenue —contd.	
IX.—Stamps—concl'd.		XII.—Receipts under Motor Vehicles Act—	
		Receipts under the Indian Motor Vehicles Act.	8,23,742
B.—Judicial—concl'd.		Receipts under the Provincial Motor Vehicles Taxation Act.	35,74,875
Brought forward	96,52,246	Other receipts	2,32,901
(ii) Other receipts—		Deduct—Refunds	—14,825
Sale of stamps	4,07,112	Total	46,16,893
Fines and penalties	6,340		
Miscellaneous	378	XIII.—Other taxes and Duties—	
Deduct—Refunds	—65,751	A.—Taxes on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling—	
Total	3,48,079	Entertainment Tax	93,06,704
Total—Judicial	1,00,00,325	Betting Tax—	
Total—Non-Judicial	1,66,33,890	Totalisator	48,45,797
GRAND TOTAL IX.	2,66,34,215	Bookmakers	42,29,143
		Deduct—Refunds	—16,142
X.—Forest—		Total	1,83,65,502
Timber and other produce removed from the forests by Government agency.	19,49,035	B.—Receipts from Electricity Duties—	
Timber and other produce removed from the forests by consumers or purchasers.	38,70,332	Fees under the Indian Electricity Rules, 1922, and fees for the electrical inspection of cinemas.	91,337
Drift and waif wood and confiscated forest produce.	13,343	Other receipts	81,45,494
Miscellaneous	2,96,903	Total	82,36,831
Receipts in England	33	D.—Other Items—	
Deduct—Refunds	—62,872	Receipts under the Bengal Finance Act, 1939	28,454
Total	60,66,774	Receipts under the Bengal Finance (Sales Tax) Act, 1941.	4,63,90,403
XI.—Registration—		Receipts under Motor Spirit Sales Taxation Act, 1941.	90,12,267
Fees for registering documents.	33,49,196	Receipts under Bengal Raw Jute Taxation Act, 1941.	34,37,320
Fees for copies of registered documents.	1,23,855	Deduct—Refunds	—70,958
Miscellaneous	2,31,322	Total	5,87,97,436
Deduct—Refunds	—4,650	GRAND TOTAL XIII.	8,53,99,819
Total	36,99,723		

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

Heads.	Actuals for 1949-50.	Heads.	Actuals for 1949-50.
	Rs.		Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works—		C.—Irrigation, Navigation, Embankment and Drainage Works—concl'd.	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—		XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—concl'd.	
A.—Irrigation Works—		Brought forward . . .	3,87,409
(2) Unproductive Works—		Deduct— Working Expenses—	
Gross Receipts—		Extensions and Improvements . . .	—942
Direct Receipts—		Maintenance and Repairs . . .	5,93,075
Water rates . . .	855,753	Establishment . . .	3,33,743
Sales of water . . .	1,549	Tools and Plant . . .	45,325
Plantations . . .	224	Charges in England . . .	6
Other canal produce . . .	1,154	Total—Working Expenses . . .	—9,71,207
Navigation . . .	14,591	Net Receipts . . .	—5,83,798
Rents . . .	2,302	GRAND TOTAL XVII . . .	—12,59,074
Recoveries of expenditure . . .	1,209	XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—	
Miscellaneous . . .	36,594	A.—Irrigation Works—	
Deduct—Refunds . . .	—423	Direct Receipts—	
Total . . .	9,12,953	Water rates . . .	842
Deduct— Working Expenses—		Miscellaneous . . .	676
Extensions and Improvements . . .	34,146	Total—A.—Irrigation Works . . .	1,518
Maintenance and Repairs . . .	7,52,774	B.—Navigation, Embankment and Drainage Works—	
Establishment . . .	7,23,880	Direct Receipts—	
Tools and Plant . . .	77,414	Plantations . . .	424
Charges in England . . .	15	Other canal produce . . .	560
Total—Working Expenses . . .	—15,88,229	Navigation . . .	46,176
Net Receipts . . .	—6,75,276	Rents . . .	6,778
Total—A.—Irrigation Works . . .	—6,75,276	Fines . . .	309
B.—Navigation, Embankment and Drainage Works—		Recoveries of expenditure . . .	5,690
(2) Unproductive Works—		Miscellaneous . . .	2,34,265
Gross Receipts—		Deduct—Refunds . . .	—2,235
Direct Receipts—		Total—B.— Navigation, Embankment and Drainage Works . . .	2,91,967
Other canal produce . . .	1,785	GRAND TOTAL XVIII . . .	2,93,485
Navigation . . .	2,89,522		
Rents . . .	21,984		
Fines . . .	262		
Miscellaneous . . .	73,856		
Total . . .	3,87,409		

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

Heads.	Actuals for 1949-50.	Heads.	Actuals for 1949-50.
	Rs.		Rs.
E.—Debt Services—		F.—Civil Administration—	
XX.—Interest—		<i>contd.</i>	
Interest on loans and advances by the Provincial Governments.	5,75,859	XXIII.—Police—	
Interest realised on investment of cash balances.	90,625	Police supplied to railways	1,468
Interest on arrears of Revenue.	1,45,284	Police supplied to public departments, private companies and persons.	46,890
Interest on Irrigation Capital Outlay incurred before 1st April 1937.	11,36,688	Receipts and recoveries on account of Presidency Police.	17,22,866
Miscellaneous	1,635	Cash receipts under the Arms Act.	94,235
Deduct—Refunds	—36	Fees, fines and forfeitures	36,359
Total	19,50,055	Recoveries of overpayments	89,360
		Collection of payments for services rendered.	28,017
		Miscellaneous	3,29,085
		Receipts in England	—4,182
		Deduct—Refunds	—24,619
		Total	23,19,479
F.—Civil Administration—		XXIV.—Ports and Pilotage—	
XXI.—Administration of Justice—		B.—Other Ports—	
Sale-proceeds of unclaimed and escheated property.	74,647	Registration and other fees	3,974
Court-fees realised in cash	16,688	Miscellaneous	47,158
General fees, fines and forfeitures.	29,05,931	Receipts in England	2,620
Pleaders'hip and Mukhtearship examination fees.	5,500	Deduct—Refunds	—480
Receipts of the Official Assignee.	1,32,282	Total	53,272
Receipts of the Official Receiver, Calcutta.	1,18,632		
Miscellaneous fees and fines	2,31,847	XXVI.—Education—	
Miscellaneous	1,06,712	A.—University—	
Recoveries of overpayments	3,626	Fees, Government Arts Colleges.	4,95,141
Collection of payments for services rendered.	7,223	Fees, Government Professional Colleges.	1,20,136
Deduct—Refunds	—2,11,038	B.—Secondary—	
Total	33,92,050	Fees, Government Secondary Schools.	5,02,283
		D.—Special—	
		Fees and other receipts, Government Special Schools.	29,279
XXII.—Jails and Convict Settlements—		E.—General—	
Jails	1,56,258	Contributions	10,082
Jail manufactures	4,20,653	Income from endowments	2,652
Recoveries of overpayments	278	Recoveries of overpayments	51,001
Collection of payments for services rendered.	302	Collection of payments for services rendered.	13,712
Deduct—Refunds	—262		
Total	5,77,229	Carried over	12,24,286

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—contd.

Heads.	Actuals for 1949-50.	Heads.	Actuals for 1949-50.
	Rs.		Rs.
F.—Civil Administration— <i>contd.</i>		F.—Civil Administration— <i>concl'd.</i>	
XXVI.—Education—concl'd.		XXXI.—Co-operation—	
Brought forward	12,24,286	Audit fees	1,83,591
Miscellaneous	5,10,882	Miscellaneous receipts	32,846
Receipts in England	1,518		
Deduct—Refunds	—55,947		
Total	16,80,739	Total	2,16,437
XXVII.—Medical—		XXXII.—Industries and Supplies—	
Medical School and College fees.	4,52,162	Industries	11,34,757
Hospital receipts	6,33,329	Cinchona plantations	13,08,286
Mental Hospital receipts	3,297	Recoveries of overpayments	296
Sale of medicines	72,329	Collection of payments for services rendered.	1,206
Contributions	1,44,490	Rehabilitation Programme	2,930
Income from endowments	4,408	Fisheries	2,288
Recoveries of overpayments	7,722	Deduct—Refunds	—3,221
Collection of payments for services rendered.	1,14,377		
Miscellaneous	7,02,690	Total	24,46,542
Receipts on accounts of Provincialisation of Sadar and Sub-Divisional Hospitals.	2,68,907		
Receipts in England	5,517	XXXVI.—Miscellaneous De- partments—	
Deduct—Refunds	—55,493	<i>Labour and Emigration—</i>	
Total	23,53,735	Fees for the registration of Trade Unions.	1,173
XXVIII.—Public Health—		<i>Miscellaneous—</i>	
Sale-proceeds of sera and vaccines, etc.	1,66,666	Examination fees	25,424
Contributions	85,053	Fees for the inspection of steam boilers.	1,70,079
Recoveries of overpayments	3,827	Administration of Indian Partnership Act, 1932.	5,581
Collection of payments for services rendered.	13,999	Miscellaneous	4,08,422
Miscellaneous	86,219	Deduct—Refunds	—1,805
Deduct—Refunds	—122	Total	6,08,874
Total	3,55,642		
XXIX.—Agriculture—		H.—Civil Works and Miscel- laneous Public Improve- ments—	
Agricultural receipts	44,70,850	XXXIX.—Civil Works—	
Recoveries of overpayments	6,282	Rents	4,46,352
Deduct—Refunds	—4,153	Ferry Receipts	12,939
Total	44,72,979	Tolls on Roads	1,62,552
XXX.—Veterinary—		Carried over	6,21,843
Veterinary College and School fees.	53,655		
Other receipts	44,284		
Collection of payments for services rendered.	25,005		
Deduct—Refunds	—565		
Total	1,22,379		

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

Heads.	Actuals for 1949-50.	Heads.	Actuals for 1949-50.
	Rs.		Rs.
H.—Civil Works and Miscellaneous Public Improvements—concl'd.		J.—Miscellaneous—concl'd.	
XXXIX.—Civil Works—concl'd.		XLVI.—Miscellaneous—concl'd.	
Brought forward	6,21,843	Brought forward	19,98,308
Recoveries of expenditure	1,29,639	Recoveries of overpayments	26,543
Transfer from Central Road Fund.	51,03,851	Collection of payments for services rendered.	1,99,759
Miscellaneous	1,89,940	Net gain by exchange on Remittance transactions.	—154
Transfer from Capital Account of grain purchase schemes of surcharge levied for improvement of village roads in heavy procurement areas.	9,80,744	Miscellaneous	16,51,888
Deduct—Refunds	—2,198	Receipts in England	1,709
Total	70,23,819	Loss or gain by exchange	32
		Deduct—Refunds	—35,748
		Total	38,42,337
		XLVI-A.—Receipts from Road Transport Scheme—	
		Gross Receipts—Receipts from Passenger Bus Services.	32,31,163
		Deduct—Working Expenses	—1,88,869
		Direction	—27,03,397
		Operation	
		Net Receipts	3,38,897
J.—Miscellaneous—		L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—	
XLIV.—Receipts in aid of Superannuation—		XLIX.—Grants in-aid from Central Government.	1,16,31,000
Contributions for pensions and gratuities.	1,73,084	Total	1,16,31,000
Miscellaneous	17,368	L.—Miscellaneous Adjustments between Central and Provincial Governments.	18,622
Receipts in England	558	Total	18,622
Deduct—Refunds	—1,137	M.—Extraordinary Items—	
Total	1,89,873	LI.—Extraordinary Receipts—	
XLV.—Stationery and Printing—		Sale of other Government Assets.	43,669
Stationery receipts	6,759	Subvention from the Central Government for Development Schemes.	2,17,71,166
Sale of plain paper used with stamps.	1,78,048	Other items	44,60,501
Sale of gazettes and other Government publications.	72,280	Deduct—Refunds	—3,64,989
Other press receipts	2,39,460	Total	2,59,10,347
Receipts in England	474		
Deduct—Refunds	—136		
Total	4,96,885		
XLVI.—Miscellaneous—			
Unclaimed deposits	17,67,850		
Sale of old stores and materials.	68,416		
Fees for Government audit	23,276		
Rents, Rates and Taxes	51,964		
Other fees, fines and forfeitures.	4,192		
Gain by exchange on local transactions.	—786		
Receipts on account of displaced persons.	83,396		
Carried over	19,98,308		

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

Heads. 1	Expenditure for 1949-50.		
	Charged.	Voted.	Total.
	2	3	4
Rs.	Rs.	Rs.	
A.—DIRECT DEMANDS ON THE REVENUE—			
4.—TAXES ON INCOME OTHER THAN CORPORATION TAX—			
Collection of Agricultural Income tax	2,77,932	2,77,932
Total	2,77,932	2,77,932
7.—LAND REVENUE—			
Charges of administration	14,16,471	14,16,471
Management of Government estates	10,56,704	10,56,704
Survey, Settlement and Record Operations	5,96,303	5,96,303
Land Records	69,091	69,091
Assignments and Compensation	62,955	62,955
Special Development Programme	4,56,151	4,56,151
Charges in England	2,753	2,753
Total	36,60,428	36,60,428
8.—PROVINCIAL EXCISE—			
Superintendence	4,64,080	4,64,080
District Executive Establishment	19,72,554	19,72,554
Cost of opium supplied to Provincial Excise Department	7,55,732	7,55,732
Purchase of Ganja and other Drugs	17,159	17,159
Compensations	1,24,340	1,24,340
Works	2,806	2,806
Total	33,36,671	33,36,671
9.—STAMPS—			
A.—Non-Judicial—			
Superintendence	56,794	56,794
Charges for the sale of stamps	2,90,252	2,90,252
Cost of stamps supplied from Central Stamp Stores	1,44,783	1,44,783
B.—Judicial—			
Superintendence	28,366	28,366
Charges for the sale of stamps	53,006	53,006
Cost of stamps supplied from Central Stamp Stores	98,198	98,198
Total	6,71,399	6,71,399
10.—FOREST—			
Conservancy and Works	26,53,247	26,53,247
Establishment	16,04,023	16,04,023
Special Development Programme	10,86,472	10,86,472
Charges in England	9,030	9,030
Total	53,52,772	53,52,772
11.—REGISTRATION—			
Superintendence	87,210	87,210
District Charges	13,73,836	13,73,836
Total	14,61,046	14,61,046

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

Heads. 1	Expenditure for 1949-50.		
	Charged.	Voted.	Total.
	2	3	4
	Rs.	Rs.	Rs.
A.—DIRECT DEMANDS ON THE REVENUE—<i>concd.</i>			
12.—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS—			
Compensations to local bodies, etc.	4,50,000	..	4,50,000
Total	4,50,000	..	4,50,000
13.—OTHER TAXES AND DUTIES—			
Collection charges—			
Entertainment Tax	..	61,276	61,276
Betting Tax	..	10,000	10,000
Tax under the Bengal Finance (Sales Tax) Act., 1941.	..	10,12,845	10,12,845
Tax under the Bengal Finance Act, 1939	..	16,072	16,072
Charges under the Electricity Acts .	..	1,33,741	1,33,741
Total	..	12,33,934	12,33,934
C.—REVENUE ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
17.—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—			
Irrigation Works	8,74,246	..	8,74,246
Navigation, Embankment and Drainage Works.	3,05,776	..	3,05,776
Total	11,80,022	..	11,80,022
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—			
A.—IRRIGATION WORKS—			
(1) Works for which no Capital accounts are kept—			
Maintenance and Repairs	..	14,453	14,453
Establishment	..	7,398	7,398
Tools and Plant	..	627	627
Charges in England	..	1	1
Total	..	22,479	22,479
(2) Miscellaneous Expenditure—			
Establishment	..	12,889	12,889
Tools and Plant	..	1,660	1,660
Other charges	..	26,428	26,428
Charges in England	..	2	2
Total	..	40,979	40,979
Total A.—Irrigation Works	..	63,458	63,458

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

Heads. 1	Expenditure for 1949-50.		
	Charged.	Voted.	Total.
	2	3	4
	Rs.	Rs.	Rs.
C.—REVENUE ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>concl'd.</i>			
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—<i>concl'd.</i>			
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
(1) Works for which no Capital Accounts are kept—			
Works		18,31,681	18,31,681
Extensions and Improvements		2,021	2,021
Maintenance and Repairs		5,67,875	5,67,875
Establishment		12,98,508	12,98,508
Tools and Plant		1,56,341	1,56,341
Suspense		—18,498	—18,498
Charges in England		37	37
Total . . . . .	..	38,37,965	38,37,965
(2) Miscellaneous Expenditure—			
Establishment		2,90,621	2,90,621
Tools and Plant		25,830	25,830
Other charges		65,503	65,503
Grants-in-aid		2,500	2,500
Charges in England		20	20
Total . . . . .	..	3,84,474	3,84,474
Total B.—Navigation, etc. . . . .	..	42,22,439	42,22,439
Total A.—Irrigation Works . . . . .	..	63,458	63,458
GRAND TOTAL 18 . . . . .	..	42,85,897	42,85,897

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

Heads. 1	Expenditure for 1949-50.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
E.—DEBT SERVICES—			
22.—INTEREST ON DEBT AND OTHER OBLIGATIONS—			
A.—INTEREST ON ORDINARY DEBT—			
(i) Rupee Debt—			
Floating Loans—			
Cash credit advances from the Imperial Bank.	1,57,613	..	1,57,613
Other Items—			
Interest on loans taken from the Central Government.	14,83,891	..	14,83,891
B.—INTEREST ON UNFUNDED DEBT—			
State Provident Funds—			
Interest on General Provident Fund	11,70,181	..	11,70,181
Interest on Indian Civil Service Provident Fund.	33,052	..	33,052
Interest on Indian Civil Service (Non-European Members) Provident Fund.	18,567	..	18,567
Interest on Contributory Provident Funds.	82,112	..	82,112
Interest on Other Miscellaneous Provident Funds.	148	..	148
D.—TRANSFERS—			
<i>Deduct—</i>			
(1) Interest transferred to Commercial Departments—			
Irrigation	—4,71,368	..	—4,71,368
(2) Interest on Capital advanced to Damodar Valley Corporation.	—6,15,827	..	—6,15,827
<i>Deduct—Total</i>	—10,87,195	..	—10,87,195
Total	18,58,369	..	18,58,369

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

Heads.	Expenditure for 1949-50.		Total.
	Charged.	Voted.	
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—			
25.—General Administration—			
A.—Heads of Provinces (including Governor General, Executive Council and Ministers)—			
Salary of the Governor	62,700	..	62,700
Secretarial Staff of Governor	1,23,596	..	1,23,596
Staff and house-hold of Governor	1,56,159	..	1,56,159
Sumptuary allowance of Governor	28,750	..	28,750
Expenditure from Contract allowance	1,54,975	..	1,54,975
Tour Expenses	98,087	..	98,087
Ministers	2,36,601	2,94,966	5,31,567
B.—Legislative Bodies—			
Provincial Legislative Assembly . . . . .	..	4,69,523	4,69,523
Elections for Legislatures . . . . .	..	23,28,838	23,28,838
C.—Secretariat and Headquarters Establishments—			
Civil Secretariats . . . . .	..	61,93,171	61,93,171
Public Service Commission	1,55,264	..	1,55,264
Board of Revenue, Financial Commissioner and Establishments . . . . .	..	2,50,757	2,50,757
Local Fund Audit Establishments . . . . .	..	3,19,203	3,19,203
D.—Commissioners—			
Commissioners . . . . .	..	3,17,097	3,17,097
E.—District Administration—			
General Establishments . . . . .	..	72,93,328	72,93,328
Sub-Divisional Establishments . . . . .	..	13,10,753	13,10,753
Other Establishments . . . . .	..	1,55,067	1,55,067
G.—Miscellaneous—			
Discretionary Grants by Heads of Provinces, etc. . . . .	..	69,866	69,866
Miscellaneous . . . . .	..	7,50,847	7,50,847
Rehabilitation Programme . . . . .	..	81,733	81,733
H.—Charges in England—			
B.—High Commissioner for India—			
Salaries and expenses of the High Commissioner's Department . . . . .	..	90,107	90,107
Other Items . . . . .	..	36,629	36,629
Total	10,16,132	1,99,61,885	2,09,78,017
27.—Administration of Justice—			
High Court	25,27,017	..	25,27,017
Law Officers	39,323	3,94,612	4,33,935
Administrator General and Official Trustee . . . . .	..	2,95,593	2,95,593
Official Assignee . . . . .	..	1,01,216	1,01,216
Official Receiver, Calcutta . . . . .	..	93,212	93,212
Coroner's Court . . . . .	..	8,572	8,572
Carried over	25,66,340	8,93,205	34,59,545

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

Heads. 1	Expenditure for 1949-50.		Total. 4
	Charged.	Voted.	
	Rs.	Rs.	
F.—Civil Administration—<i>contd.</i>			
27.—Administration of Justice—<i>contd.</i>			
Brought forward	25,66,340	8,93,205	34,59,545
Presidency Magistrates' Courts	5,33,928	5,33,928
Civil and Sessions Courts	46,49,328	46,49,328
Courts of Small Causes	3,85,177	3,85,177
Criminal Courts	25,916	25,916
Pleadership and Muktearship examination charges.	6,154	6,154
Charges in England	17,830	9,819	27,649
Total	25,84,170	65,03,527	90,87,697
28.—Jails and Convict Settlements—			
Jails	89,37,415	89,37,415
Jail manufactures	2,59,309	2,59,309
Works	14,820	14,820
Total	92,11,544	92,11,544
29.—Police—			
Presidency Police	1,54,35,721	1,54,35,721
Superintendence	4,53,654	4,53,654
District Executive Force	2,47,91,288	2,47,91,288
Police Training Schools	4,26,460	4,26,460
Special Police	7,37,154	7,37,154
Railway Police	4,95,934	4,95,934
Criminal Investigation Department	17,36,443	17,36,443
Works	4,75,630	4,75,630
Charges in England	1,72,069	1,72,069
Total	4,47,24,353	4,47,24,353
30.—Ports and Pilotage—			
B.—Other Ports—			
Charges for Pooled Launches	3,93,216	3,93,216
Ports establishments	69,129	69,129
Miscellaneous	3,600	3,600
Charges in England	460	460
Total	4,66,405	4,66,405
36.—Scientific Departments—			
Grants-in-aid and Donations to Scientific Societies and Institutes.	4,42,080	4,42,080
Total	4,42,080	4,42,080

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

Heads. 1	Expenditure for 1949-50.		Total. 4
	Charged.	Voted.	
	2	3	
	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>			
37.—Education—			
A.—University—			
Grants to Universities	15,26,200	15,26,200
Government Arts Colleges	21,90,802	21,90,802
Grants to non-Government Arts Colleges	7,63,930	7,63,930
Government Professional Colleges	2,64,357	2,64,357
Grants to non-Government Professional Colleges	19,217	19,217
B.—Secondary—			
Government Secondary Schools	15,41,453	15,41,453
Direct grants to non-Government Secondary Schools	45,34,918	45,34,918
C.—Primary—			
Direct grants to non-Government Primary Schools	7,99,491	7,99,491
Grants to local bodies for primary education	32,12,297	32,12,297
D.—Special—			
Government Special Schools	8,83,842	8,83,842
Direct grants to non-Government Special Schools	4,31,121	4,31,121
E.—General—			
Direction	2,87,731	2,87,731
Inspection	6,84,239	6,84,239
Scholarship	5,05,744	5,05,744
Miscellaneous	8,08,323	8,08,323
Works	36,539	36,539
Amount transferred to the Fund for promotion of education amongst educationally backward classes	8,34,000	8,34,000
Expenditure from the Fund for promotion of education amongst educationally backward classes	8,46,492	8,46,492
Deduct—Amount met from the Fund for promotion of education amongst educationally backward classes	—8,46,492	—8,46,492
Special Development Programme	74,32,640	74,32,640
F.—Charges in England—			
B.—High Commissioner	1,36,892	1,36,892
Total—Education	..	2,68,93,736	2,68,93,736

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

Heads. 1	Expenditure for 1949-50.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	
F.—Civil Administration—<i>contd.</i>			
8. Medical—			
Medical Establishment	11,76,811	11,76,811
Hospitals and Dispensaries	1,20,000	67,31,462	68,51,462
Grants for Medical purposes	6,06,133	6,06,133
Medical Colleges and Schools	11,47,812	11,47,812
Mental Hospital	7,18,013	7,18,013
Chemical Examiner	1,18,503	1,18,503
Provincialisation of Sadar and Sub-divisional Hospitals.	24,07,227	24,07,227
Suspense	29,76,655	29,76,655
Special Development Programme	1,10,71,428	1,10,71,428
Charges in England	68,115	68,115
Total	1,20,000	2,70,22,159	2,71,42,159
39.—Public Health—			
Public Health Establishment	11,20,102	11,20,102
Grants for Public Health purposes	9,17,125	9,17,125
Expenses in connection with epidemic diseases.	16,73,811	16,73,811
Bacteriological Laboratories	1,85,502	1,85,502
Pasteur Institutes	95,242	95,242
Works	—41,537	—41,537
Special Development Programme	26,64,452	26,64,452
Charges in England	11,673	11,673
Total	66,26,370	66,26,370
40.—Agriculture—			
Direction	1,80,557	1,80,557
Superintendence	8,24,592	8,24,592
Experimental Farms	2,54,477	2,54,477
Agricultural Demonstration and Propaganda including public exhibitions and fairs.	1,70,02,353	1,70,02,353
Agricultural Experiments and Research	5,81,917	5,81,917
Agricultural Education	41,178	41,178
Botanical and other Public Gardens	3,80,719	3,80,719
Grants-in-aid, Contributions, etc.	25,240	25,240
Special Development Programme	12,19,926	12,19,926
Charges in England	2,705	2,705
Total	2,05,13,664	2,05,13,664
41.—Veterinary—			
Superintendence	1,81,328	1,81,328
Veterinary Education and Research	3,14,090	3,14,090
Subordinate establishment	2,42,202	2,42,202
Hospitals and dispensaries	4,89,797	4,89,797
Prizes	1,015	1,015
Special Development Programme	28,451	28,451
Total	12,56,883	12,56,883

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

Heads. 1	Expenditure for 1949-50.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
F.—Civil Administration—concl'd.			
42.—Co-operation—			
Superintendence	10,72,676	10,72,676
Grants-in-aid	50,805	50,805
Other charges	1,39,987	1,39,987
Special Development Programme	2,90,320	2,90,320
Total	15,53,788	15,53,788
43.—Industries and Supplies			
Industries	23,17,862	23,17,862
Salt	10,029	10,029
Cinchona Plantations	32,48,267	32,48,267
Fisheries	9,33,489	9,33,489
Works	37,851	37,851
Special Development Programme	11,72,367	11,72,367
Charges in England	30,764	30,764
Total	77,50,629	77,50,629
47.—Miscellaneous Departments—			
<i>Labour and Emigration—</i>			
Inspector of Factories	1,84,699	1,84,699
Labour	1,75,702	1,75,702
<i>Inspection and Tests—</i>			
Inspector of Steam Boilers	1,63,458	1,63,458
<i>Statistics—</i>			
Provincial Statistics	37,849	37,849
<i>Miscellaneous—</i>			
Preservation and translation of ancient manuscripts.	6,200	6,200
Administration of Indian Partnership Act, 1932.	9,298	9,298
Administration of Bengal Money Lenders Act, 1940.	13,474	13,474
Controller of Rents	2,17,136	2,17,136
Miscellaneous	10,12,943	10,12,943
Special Development Programme	1,71,953	1,71,953
Charges in England	23,032	23,032
Total	20,15,744	20,15,744

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

Heads. 1	Expenditure for 1949-50.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
H.—Civil Works and Miscellaneous Public Improvements—			
50.—Civil Works—			
Original Works—Buildings—		1,265	1,265
Land Revenue . . . . .	..	8,602	8,602
Provincial Excise . . . . .	..	8,203	8,203
Registration	20,820	7,53,803	7,74,623
General Administration . . . . .	..	42,391	42,391
Administration of Justice . . . . .	..	1,99,312	1,99,312
Jails and Convict Settlements . . . . .	..	14,14,910	14,14,910
Police . . . . .	..	5,053	5,053
Ports and pilotage . . . . .	..	1,12,462	1,12,462
Education . . . . .	..	2,39,575	2,39,575
Medical . . . . .	..	15,925	15,925
Public Health . . . . .	..	22,873	22,873
Agriculture . . . . .	..	2,193	2,192
Veterinary . . . . .	..	41	41
Co-operation . . . . .	..	8,254	8,254
Industries . . . . .	..	57,715	57,715
Civil Works . . . . .	..	3,772	3,772
Stationery and Printing . . . . .	..	—36,838	—36,838
Miscellaneous Departments . . . . .	..	54,47,218	54,47,218
Original Works—Communications . . . . .	..	70,065	70,065
Original Works—Miscellaneous . . . . .	..	
Repairs—			
Buildings	4,57,858	49,18,353	53,76,211
Communications . . . . .	..	52,92,799	52,92,799
Establishment	94,107	14,82,480	15,76,587
Tools and plant	5,010	4,03,276	4,08,286
Grants-in-aid	4,00,000	19,39,479	23,39,479
Suspense	—1,767	98,154	96,387
Development Programme . . . . .	..	34,47,421	34,47,421
Charges in England . . . . .	..	11	11
Total	9,76,028	2,59,58,767	2,69,34,795
51 A.—Interest on Capital Outlay on Multi-purpose River Schemes—			
Mayurakshi Reservoir Project	4,28,034	..	4,28,034
Total	4,28,034	..	4,28,034
J.—Miscellaneous—			
54.—Famine—			
A.—Famine Relief—			
Salaries and Establishment . . . . .	..	5,33,463	5,33,463
Gratuitous Relief . . . . .	..	6,17,649	6,17,649
Miscellaneous . . . . .	..	1,57,236	1,57,236
Rehabilitation Programme . . . . .	..	15,92,964	15,92,964
Total . . . . .	..	29,01,312	29,01,312

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

Heads. 1	Expenditure for 1949-50.		Total. 4
	Charged.	Voted.	
	2	3	
	Rs.	Rs.	Rs.
J.—Miscellaneous—<i>contd.</i>			
55.—Superannuation Allowances and Pensions—			
Superannuation and Retired Allowances	1,00,546	85,79,720	86,80,266
Compassionate Allowances . . . . .	..	27,410	27,410
Gratuities . . . . .	..	37,213	37,213
Pensions for distinguished and meritorious services.	..	3,350	3,350
Donations to Provident Funds . . . . .	..	69,353	69,353
Allowances and gratuities to Political sufferers, their families and institutions.	..	4,79,467	4,79,467
Charges in England	25,071	91,663	1,16,734
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments.	..	—1,11,026	—1,11,026
Total	1,25,617	91,77,150	93,02,767
56.—Stationery and Printing—			
I.—Stationery—			
Stationery supplied by other Governments . . . . .	..	11,08,035	11,08,035
Discount on plain paper used with stamps . . . . .	..	8,347	8,347
Purchase of plain paper used with stamps . . . . .	..	1,11,771	1,11,771
II.—Printing—			
Government Presses . . . . .	..	26,76,892	26,76,892
Printing at private presses . . . . .	..	18,503	18,503
Cost of printing work done by other Governments.	..	8,323	8,323
<i>Deduct</i> —Cost of printing work done for other Governments and paying departments.	..	—1,864	—1,864
Charges in England . . . . .	..	17,784	17,784
Total . . . . .	..	39,47,791	39,47,791
57.—Miscellaneous—			
Donations for charitable purposes . . . . .	..	1,18,061	1,18,061
Special Commissions of Enquiry . . . . .	..	1,10,941	1,10,941
Petty Establishments . . . . .	..	5,70,774	5,70,774
Irrecoverable temporary loans and advances written-off.	..	524	524
Rent, rates and taxes . . . . .	..	47,495	47,495
Contributions	25,86,302	1,08,67,755	1,34,54,057
Expenditure on account of State Prisoners and Detenus.	..	2,72,504	2,72,504
Expenditure on displaced persons . . . . .	..	41,57,584	41,57,584
Miscellaneous and unforeseen charges . . . . .	..	25,97,192	25,97,192
Special Development Programme . . . . .	..	19,57,633	19,57,633
Charges in England . . . . .	..	39	39
Loss or gain by exchange	76	1,337	1,413
Total	25,86,378	2,07,01,839	2,32,88,217
II.—Miscellaneous—Capital Account within the Revenue Account—			
55.—A.—Commutation of pensions financed from ordinary revenues—			
Account transferred from "83.—Payments of commuted value of pensions".	70,556	10,75,656	11,46,212
Total	70,556	10,75,656	11,46,212

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

Heads. 1	Expenditure for 1949-50.		Total. 4
	Charged.	Voted.	
	2	3	
	Rs.	Rs.	Rs.
M.—Extraordinary Items—			
63.—Extraordinary Charges—			
Charges in India—			
Charges incurred as a direct result of War—			
Extra Police Force		34,93,956	34,93,956
Civil Supplies	1,323	2,03,91,508	2,03,92,831
Food		85,86,991	85,86,991
Supplies		4,79,043	4,79,043
Sugar Transit Insurance Scheme		2,528	2,528
Administration of Paper Control Order		97,425	97,425
Rewards for gallantry in field		19,000	19,000
National Cadet Corps		5,80,354	5,80,354
West Bengal National Volunteer Force		997	997
Total	1,323	3,36,51,802	3,36,53,125
Deduct—Recoveries		—9,12,110	—9,12,110
Net Total—Charges incurred, etc.	1,323	3,27,39,692	3,27,41,015
Motor Spirit and Tyre Rationing Scheme		2,38,307	2,38,307
Deduct—Amount recovered from the Centre.		—1,50,100	—1,50,100
Charges in England		497	497
Grand Total 63	1,323	3,28,28,396	3,28,29,719
64-C.—Prepartition Payments—			
Land Acquisition charges		2,40,069	2,40,069
Claims passed by the Application Committee.		5,99,295	5,99,295
Other Miscellaneous charges		17,80,017	17,80,017
Total		26,19,381	26,19,381
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—			
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—			
A. Irrigation Works—			
(2) Unproductive—			
Works		1,27,198	1,27,198
Establishment		47,653	47,653
Tools and Plant		7,433	7,433
Charges in England		1	1
Total A.—Irrigation Works		1,82,285	1,82,285
Total		1,82,285	1,82,285

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

Heads. 1	Expenditure for 1949-50.		Total. 4
	Charged. 2	Voted. 3	
FF.—Civil Administration—Capital Accounts outside the Revenue Account—	Rs.	Rs.	Rs.
72.—Capital Outlay on Industrial Development—			
Development Programme—			
North Calcutta Rural Electrification Scheme.	..	14,91,172	14,91,172
Development of Salt production Scheme for Industrial Centres . . . .	..	95,197	95,197
	..	1,14,556	1,14,556
Organisation of Silk Reelers Co-operative Societies.	..	2,62,453	2,62,453
Diesel Electric Pool . . . . .	..	1,43,463	1,43,463
Total . . . . .	..	21,06,841	21,06,841
HH.—Capital Account of Civil Works and Miscellaneous Public Improvements outside the Revenue Account—			
80-A.—Capital Outlay on Multipurpose River Schemes—			
Mayurakshi Reservoir Project . . . . .	..	81,23,056	81,23,056
Damodar Valley Project—			
I.—Advances to Damodar Valley Corporation—			
Amount advanced . . . . .	..	2,10,87,000	2,10,87,000
Deduct—Government share of the capital outlay on the Damodar Valley Project.	..	—2,25,53,713	—2,25,53,713
II.—Government share of the capital outlay on the Damodar Valley Project.	..	2,25,53,713	2,25,53,713
Total . . . . .	..	2,92,10,056	2,92,10,056
81.—Capital Account of Civil Works outside the Revenue Account—			
Original works—Buildings . . . . .	..	46,638	46,638
" —Communications . . . . .	..	1,48,71,499	1,48,71,499
Establishment . . . . .	..	14,81,355	14,81,355
Tools and plant . . . . .	..	29,18,183	29,18,183
Suspense . . . . .	..	45,707	45,707
Deduct—Receipts and Recoveries on Capital Account.	..	—1,57,075	—1,57,075
Total . . . . .	..	1,92,06,307	1,92,06,307

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

Heads. 1	Expenditure for 1949-50.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
JJ.—Miscellaneous Capital Account outside the Revenue Account—			
82.—Capital Account of other Provincial Works outside the Revenue Account—			
Development Programme—			
Kanchrapara area development programme	..	5,29,160	5,29,160
Survey for Underground Railways	..	6,00,000	6,00,000
Re-housing of Bustee Dwellers	..	3,29,492	3,29,492
Tollygunge Land Development Scheme	..	12,29,765	12,29,765
Schemes connected with rehabilitation of displaced persons.	..	48,19,530	48,19,530
Total	..	75,07,947	75,07,947
82-B.—Capital Outlay on Road Transport Scheme—			
Passenger Bus Service	..	38,57,654	38,57,654
Total	..	38,57,654	38,57,654
83.—Payments of Commuted Value of Pensions—			
Payments of Commuted Value of Pensions—			
Payments in India	70,556	10,75,656	11,46,212
Deduct—Amount financed from ordinary revenues.	—70,556	—10,75,656	—11,46,212
Net expenditure outside the Revenue Account.	..	..	..
85-A.—Capital Outlay on Provincial Schemes of State Trading—			
A.—Grain purchase scheme—			
Gross Expenditure	..	53,73,55,246	53,73,55,246
Deduct—Receipts and Recoveries on Capital Account.	..	—50,53,75,239	—50,53,75,239
Deduct—Recoveries from other Government Departments.	..	—51,85,135	—51,85,135
Total	..	2,67,94,872	2,67,94,872
C.—Other Miscellaneous Schemes—			
Gross Expenditure	..	2,07,80,820	2,07,80,820
Deduct—Receipts and Recoveries on Capital Account.	..	—2,17,50,760	—2,17,50,760
Total	..	—9,69,940	—9,69,940
GRAND TOTAL 85-A	..	2,58,24,932	2,58,24,932

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.
	Rs.	Rs.
65.—Capital Outlay on Forests . . . . .	..	13,500
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—		
A.—Irrigation Works—		
Unproductive—		
Midnapore Canal . . . . .	..	83,06,728
Bakreswar Irrigation Scheme . . . . .	..	7,01,399
Damodar Canal	1,82,285	1,29,44,715
Total—Unproductive	1,82,285	2,19,52,842
Total—A.—Irrigation Works	1,82,285	2,19,52,842
B.—Navigation, Embankment and Drainage Works—		
Unproductive—		
Hijili Tidal Canal . . . . .	..	25,50,805
Calcutta and Eastern Canals . . . . .	..	21,81,852
Sundarbans Steamer Route . . . . .	..	7,52,547
Dredging 'Bidyadhari' . . . . .	..	7,95,709
Dredger 'Burdwan' . . . . .	..	13,63,492
Total—B.—Navigation, etc. Works . . . . .	..	76,44,405
Total—Irrigation, Navigation, etc., Works	1,82,285	2,95,97,247
Deduct—Amount met out of Revenue . . . . .	..	—45,63,040
Total	1,82,285	2,50,34,207(a)
71.—Capital Outlay on Schemes of Agricultural Improvement and Research—		
Multiplication of quality potato seeds, etc. . . . .	..	1,51,346
Establishment of seed multiplication Farms . . . . .	..	83,684
Establishment of jute seed multiplication Farm . . . . .	..	74,981
Brooklyn Ice Plant and Cold Storage . . . . .	..	2,28,164
Tank Improvement . . . . .	..	6,21,809
Creation of a Works and Buildings section under the Directorate of Agriculture. . . . .	..	21,463
Total . . . . .	..	11,81,447

(a) Rs. 4,02,200 progressive expenditure in respect of Preparation of a Master Plan for the drainage of Calcutta and surrounding areas to end of 1948-49 has altogether been excluded from Capital Account, and Rs. 66,39,329 on account of Mayurakshi Reservoir Project transferred to the head "80-A., etc".

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

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
	Rs.	Rs.
72.—Capital Outlay on Industrial Development—		
Development Programme—		
North Calcutta Rural Electrification Scheme	14,91,172	28,93,232
Exploitation of coastal and estuarine fisheries and provision of fishing fleet. . . . .	..	4,53,496
Scheme for Industrial Centres	1,14,556	3,32,267
Organisation of Silk Reelers' Co-operative Societies	2,62,453	8,54,004
Diesel Electric Pool	1,43,463	1,53,037
Development of Salt production	95,197	95,197
Total	21,06,841	47,81,233
30-A.—Capital Outlay on Multipurpose River Schemes—		
Mayurakshi Reservoir Project	81,23,056	1,47,62,385(a)
Damodar Valley Project—		
I.—Advances to Damodar Valley Corporation—		
Amount advanced	2,10,87,000	3,02,03,633
Deduct—Government share of the Capital Outlay on Damodar Valley Project.	—2,25,53,713	—2,77,03,861
II.—Government share of the Capital outlay on the Damodar Valley Project.	2,25,53,713	2,77,03,861
Total	2,92,10,056	4,49,66,018
31.—Capital Account of Civil Works outside the Revenue Account—	1,92,06,307	3,79,89,322
32.—Capital Account of other Provincial Works outside the Revenue Account—		
Scheme connected with rehabilitation of displaced persons	48,19,530	51,14,900
Tollygunge Land Development Programme	12,29,765	12,29,765
Kanchrapara area development programme	5,29,160	5,70,423
Re-housing of Bustee Dwellers	3,29,492	20,01,726
Survey for Underground Railways	6,00,000	6,00,000
Total	75,07,947	95,16,814
32-B.—Capital Outlay on Road Transport Scheme	38,57,654	66,25,132
33.—Payment of Commuted value of Pensions . . . . .	..	4,73,219
35-A.—Capital Outlay on Provincial Schemes of State Trading	2,58,24,932	1,45,33,540
GRAND TOTAL	8,78,96,022	14,51,14,432

(a) Transferred from the head "68.—Construction etc". See footnote (a) on page 56.

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS.**I.—REPORT.****INTRODUCTORY.**

In order to get a complete picture of the financial position of the Government it is essential to maintain a complete and progressive record of the debt, deposit, advance, suspense and remittance transactions. That record is to be 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 balances in this part of the report under each head have been duly verified and found to agree with those shown in the separate registers or other records maintained in the Account Office for the purpose in accordance with the prescribed rules, and have also been accepted as correct by the responsible officers concerned where necessary; and the debits and credits during the year to the various Reserve Funds and deposit accounts of grants, etc., were for amounts authorised by the relevant Acts or rules of the Funds or accounts, and there were no diversions for purposes other than those for which the Funds were constituted or the grants were made.

REVIEW OF BALANCES.

3. The following is the general statement of balances of the Government of West Bengal on the 31st March, 1950.

(All figures are in unit of Rupees.)

Debit balance.	Section of the General Account.	Name of Account.	Page.	Credit Balance.
1	2	3	4	5
Rs. 8,12,96,531	A to M	Government	59	Rs.
	N	Public Debt	60	13,90,94,008
	O	Unfunded Debt	62	3,77,08,155
	P	Deposits and Advances—		
		(i) Deposits not bearing interest—		
		Gross balance	64	10,88,14,404
13,93,109		Investments	64	
58,15,500		(ii) Advances not bearing interest	75	
		(iii) Suspense—		
		Investments	80	
45,02,250		Other items (Net)	80	
1,84,16,400	R	Loans and Advances by Provincial Governments.	83	
5,98,08,560	S	Remittances—		
		I. Remittances within India (Net)	87	
34,54,128	V	(Closing) Cash Balance	88	
11,09,30,089		Total		28,56,16,567
28,56,16,567				

4. It must be clearly understood that the balances of accounts shown in the statement above are not, and cannot be, regarded as a complete record of the state of affairs or the net financial position of the Government of West Bengal as it is not possible to take into account all the various physical assets

of the State such as land, buildings, communications, etc., for which complete statistics are not available and the exact value of which is difficult to estimate. The statement shows the balances of those accounts only for which separate running accounts are kept within the Government books.

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

Sections A to M.—Government Account Dr. Rs. 8,12,96,531

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

Dr.	Details.	Cr.
Rs.		Rs.
3,17,35,964	A.—Opening Balance	34,41,65,222
30,58,29,767	B.—Revenue Receipts for 1949-50	
8,78,96,022	C.—Expenditure on Revenue Account for 1949-50	
	D.—Capital Expenditure outside the Revenue Account for 1949-50	8,12,96,531
	F.—Closing Balance, Dr.	
42,54,61,753	Total	42,54,61,753

6. The opening balance on 1st April 1949 exceeds the last year's closing balance by a sum of Rs. 9,54,736. This is due to the fact that the opening balances of certain heads of accounts on the 15th August 1947 were revised due to certain facts being brought to light after the close of the accounts for the years 1947-48 (post-partition) and 1948-49, and these changes have been carried out in the opening balance on the 1st April 1949 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 1949 has been changed.	Cr. Balance Increased (+) Decreased (—)	Dr. Balance Increased (+) Decreased (—)
	Rs.	Rs.
P.—DEPOSITS AND ADVANCES—		
Deposits of Local Funds—		
District Funds	+1	..
Civil Deposits—		
Personal Deposits	+4,659	..
Deposits for work done for public bodies, etc.	+5,475	..
Other Accounts—		
Subvention from Central Road Fund	+8,99,659	..
Deposit Account of the grant made by the Indian Central Sugarcane Committee.	+1,498	..
Advances Repayable—		
Objection Book Advances . . . . .	..	—5,031
Special Advances . . . . .	..	+15,465
Forest Advances . . . . .	..	—1,979
Permanent Advances . . . . .	..	—7,818
Carried over	+9,11,292	+637

Heads in respect of which the opening balance on 1st April 1949 has been changed.	Cr. Balance Increased (+) Decreased (—).	Dr. Balance Increased (+) Decreased (—).
	Rs.	Rs.
Brought forward	+9,11,292	+637
Suspense Accounts—		
Suspense Account—		
Objection Book Suspense	+499	
R.—LOANS AND ADVANCES ETC.—		
Loans to Municipalities, Port Funds, etc.—		
Loans to District and other Local Fund Committees	..	—69,767
Advances to Cultivators—		
Land Improvement Loan	..	+1,403
Agricultural Loan	..	—67,675
Miscellaneous Loans and Advances—		
Cattle Purchase Loan	..	+83,000
Loans to Traders	..	—200
Miscellaneous	..	—2,500
Loans to Government Servants—		
Advance for purchase of motor conveyances	..	—40
S.—REMITTANCES		
Remittances within India—		
Cash Remittances and Adjustments, etc.—		
Forest Remittances	..	+12,197
Total	+9,11,791	—42,945
Net Cr. Balance	+9,54,736	

Section N.—Public Debt Cr. Rs. 13,90,94,008

7. The term "Public Debt" as used in this report is confined to regular loans raised from the public or taken from the Central Government, and does not cover other obligations (whether bearing interest or not), such as State Provident Funds, Depreciation Reserve and other Funds which are dealt with in Sections O and P of this report. A comparative statement showing the aggregate gross capital liabilities of the Government of West Bengal on the 31st March, 1950 and the capital and other disbursements which are treated as a set-off against these liabilities, will be found in Statement No. 2 of this part of the report.

"Public Debt" is ordinarily divided into three categories namely (a) "Permanent Debt", (b) "Floating Debt" and (c) "Loans from the Central Government". The term "Permanent Debt" covers such of the loans borrowed by Government in the open market as are intended to have, at the time when they are raised, a currency of more than twelve months. The term "Floating Debt" is applied to borrowings of a purely temporary nature, such as treasury bills or ways and means advances from the Reserve Bank of India, which are to be repaid within twelve months. These balances, which represent the nominal value of outstanding debt on the 31st March, 1950, as distinct from the cash proceeds in respect of the outstanding loans, are reviewed in the following paragraphs. The head "Loans from the Central Government" includes (i) Share of the loans granted to Government of Bengal and taken over by the newly-formed province of West Bengal on the 15th August 1947—as well as (ii) any new loans granted by the Central Government to the Government of West Bengal after that date.

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

Floating Debt	Cr. Rs. 37,53,962
Loans from the Central Government	Cr. Rs. 13,53,40,046

Floating Debt Cr. Rs. 37,53,962

8. The balance pertains to the sub-head "Other Floating Loans" and represents the cash credit advances taken by the Government from the Imperial Bank of India, Calcutta, in connection with food procurement operations. A sum of Rs. 1,57,613 was paid as interest on the advances outstanding from month to month.

Loans from the Central Government Cr. Rs. 13,53,40,046

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

	Rs.
Loans for Civil Defence Expenditure	62,21,460
Loans to finance the Grow-more-food schemes	6,89,110
Loans for financing Development Projects	55,36,000
Loans for Ways and Means purposes	70,40,000
Loans for payment to silk filature owners	17,476

Total 1,95,04,046

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

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

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1950.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.		Rs.	
15th October, 1947.	Ways and Means advance.	2,50,00,000	..	2,50,00,000	Bears interest @ 2 p.c. Repayable by the end of 1948-49 but not repaid.
31st March, 1948.	Loans for Productive Development Schemes.	40,00,000	..	40,00,000	Bears interest @ 2½ p.c. Repayable in 10 years.
15th January, 1949.	Loans for paying West Bengal Government's share of Damodar Valley Corporation.	91,16,000	..	91,16,000	Bears interest @ 3½ p.c. Repayable in one instalment at the end of 40 years.
24th May 1949.	Do.	61,00,000	..	61,00,000	Do.
18th October, 1949.	Do.	22,50,000	..	22,50,000	Do.
23rd December, 1949.	Do.	88,00,000	..	88,00,000	Do.
11th March, 1950.	Do.	39,37,000	..	39,37,000	Do.
31st March, 1949.	Loans for Development Purposes.	99,91,000	..	99,91,000	Bears interest @ 2½ p.c. Repayable in one instalment within 10 years.
	Carried over	6,91,94,000	..	6,91,94,000	

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1950.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.		Rs.	
31st March, 1949.	Brought forward Loans under Grow-more-food Schemes.	6 91,94,000 80,42,000	..	6,91,94,000 80,42,000	Bears interest @ 2 p.c. Repayable with interest in one year. Interest only paid. Period of repayment extended by one year.
16th June, 1949.	Rehabilitation of displaced persons.	10,00,000	..	10,00,000	Terms of repayment not yet settled.
13th January, 1950.	Do.	90,00,000	..	90,00,000	Do.
1st March, 1950.	Do.	2,00,00,000	..	2,00,00,000	Do.
31st March, 1950.	For meeting expenditure on Mayurakshi Project.	86,00,000	..	86,00,000	Interest payable @ 3 p.c. Repayable in one instalment within ten years.
	Total	11,58,36,000	..	11,58,36,000	

SECTION C.—UNFUNDED DEBT Cr. Rs. 3,77,08,155

10. 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. 3,77,08,155

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

General Provident Fund	Cr. Rs. 3,37,11,087
India Civil Service Provident Fund	14,07,039
Indian Civil Service (Non-European Members) Provident Fund	6,27,174
Contributory Provident Fund	19,58,116
Other Miscellaneous Provident Funds	4,739
Total	3,77,08,155

In respect of the first four Funds the balances shown above differed from the sum totals of the balances at credit of individual subscribers by Rs. 27,01,408 Rs. 41,569, Rs. —1,815 and Rs. 1,13,009 respectively. Out of these, differences amounting to Rs. 26,63,604, Rs. 25,160, Rs. —904 and Rs. 1,88,888, respectively are due to segregation in the accounts of receipts and payments relating to pre-partition period under the head "Undivided Bengal Suspense"

for settlement with East Pakistan. The remaining differences are mostly on account of unallocated net credits which are yet to be transferred to Pakistan or to be distributed to the ledger accounts of individual subscribers in West Bengal. This process of allocation is in progress and after the adjustments made to end of July 1951, the unadjusted balances under the various heads stood as Rs. 31,382, Rs. 2,147, Rs. 1,051 and Rs. 13,531 respectively.

Leaving aside the unadjusted amounts mentioned in the preceding sub-paragraph and inherited from the pre-partition accounts, the postings relating to transactions of the post-partition period to end of 1949-50 resulted in the following discrepancies between the ledger and book balance as on the 31st March, 1950 :—

	Rs.
General Provident Fund	8,784
Indian Civil Service Provident Fund	8,520
Indian Civil Service (Non-European Members) Provident Fund	(—)285
Contributory Provident Fund	(—)68,149
Other Miscellaneous Provident Funds	42

All the above discrepancies have been located and finally adjusted in 1950-51.

The balances at credit of the individual subscribers on the 31st March, 1950 have been communicated to them.

General Provident Fund Cr. Rs. 3,37,11,087

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

Indian Civil Service Provident Fund Cr. Rs. 14,07,039

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

Indian Civil Service (Non-European Members) Provident Fund Cr. Rs. 6,27,174

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

Contributory Provident Fund Cr. Rs. 19,58,116

15. This Fund was started for the benefit of certain non-pensionable Government servants under the administrative control of the Government of Bengal.

Other Miscellaneous Provident Funds Cr. Rs. 4,739

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

SECTION P.—DEPOSITS AND ADVANCES

17. This section is divided into three parts, namely :—

(1) Deposits not bearing interest—	Dr. Rs.	Cr. Rs.
Gross Balance		10,88,14,404
Investments	13,93,109	
(2) Advances not bearing interest	58,15,500	
(3) Suspense—		
Investments	45,02,250	
Other items (net)	1,84,16,400	
Total	3,01,27,259	10,88,14,404

Deposits not bearing interest—

	Dr. Rs.	Cr. Rs.
Gross balance		10,88,14,404
Investments	13,93,109	

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

(1) Reserve Funds—	Dr. Rs.	Cr. Rs.
Gross balance		27,43,194
Investments	13,93,109	
(2) Other Deposit Accounts		10,60,71,210

Reserve Funds—

Gross balance	Cr. Rs.	27,43,194
Investments	Dr. Rs.	13,93,109

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

Famine Insurance Fund—	Dr. Rs.	Cr. Rs.
Gross balance		15,01,004
Investments	13,93,109	
Fund for the promotion of education amongst educationally backward classes		7,09,771
Depreciation Reserve Fund—		
Government Presses		5,32,419
Total—		
Gross balance		27,43,194
Investments	13,93,109	

Famine Insurance Fund—

Gross balance	Cr. Rs.	15,01,004
Investments	Dr. Rs.	13,93,109

20. 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. 1,07,895 and Securities amounting to Rs. 13,93,109 as calculated on their purchase price. The detail of the securities are shown below :—

(i) 3 per cent. Loan of 1963-65 for Rs. 10,10,600 purchased at	Rs.	9,93,546
(ii) Treasury Bills for Rs. 4,00,000 purchased at		3,99,563

The market value of the former on the 31st March 1950 was Rs. 10,15,02

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

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

Fund for the promotion of education amongst educationally backward classes Cr. Rs. 7,09,771

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

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

Depreciation Reserve Fund—Government Presses Cr. Rs. 5,32,419

22. 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.

Certain discrepancies between the figures booked in the Accounts office and those acknowledged by the Government Press are under reconciliation. The closing balance has not been accepted by the Government of West Bengal.

Other Deposit Accounts Cr. Rs. 10,60,71,210

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

	Cr. Rs.
Deposits of Local Funds	1,18,36,454
Civil Deposits	9,05,90,173
Other Accounts	36,44,583
Total	<u>10,60,71,210</u>

Deposits of Local Funds Cr. Rs. 1,18,36,454

24. These are mostly cash balances in the current accounts of Local Funds and other local authorities which are permitted to utilise Government treasuries as their banks. Each fund has an Administrator, either a public officer or a Committee, and the verification consists firstly in reconciling figures as between the broadsheets which are posted from the treasury *plus* and *minus* memoranda and the ledger, and secondly in ascertaining how far the administrator accepts the balance standing at his credit on the Government books. The funds are reviewed in detail in the following paragraphs:—

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

	Cr. Rs.
(a) District Funds	18,47,092
(b) Municipal Funds	17,43,015
(c) Education Funds	80,10,633
(d) Medical and Charitable Funds	28,591
(e) Other Miscellaneous Funds	2,07,123
Total	<u>1,18,36,454</u>

(a) *District Funds* Cr. Rs. 18,47,092

26. The balance is composed of :—

(i) District Funds	Cr. Rs.
(ii) Union Funds	18,40,483
	6,609
Total	18,47,092

27. In respect of the District Funds there is a discrepancy of Rs. 29 between the ledger balance and the broadsheet balance which is under reconciliation. Certificates of acceptance of balance have been received in all but one case but there are discrepancies between the broadsheet balances and those certified by the administrators in four cases. The matter is under correspondence.

As regards the Union Funds the ledger balance agrees with the broadsheet balance and has been accepted by the administrators except in one case.

(b) *Municipal Funds* Cr. Rs. 17,43,015

28. The balance is composed of :—

(i) Municipal Funds	Cr. Rs.
(ii) Garden Reach Municipality Improvement Fund	14,97,093
	2,45,922
Total	17,43,015

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

Discrepancies amounting to Rs. 1,49,836 and Rs. 1,59,111 in respect of the funds (i) and (ii) respectively are under reconciliation. Nineteen Municipalities have not yet accepted the balances shown against them. Certificate of acceptance of balance in respect of (ii) is also outstanding.

(c) *Education Funds* Cr. Rs. 80,10,633

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

(i) Presidency College Graduate Scholarship Fund	Cr. Rs.
(ii) District Primary Education Fund	11,445
(iii) Durga Charan Laha's Scholarship Fund	79,98,943
	245
Total	80,10,633

31. Certificate of acceptance of balance in respect of item (i) has been received but there is a discrepancy between the ledger balance and that accepted by the administrator. The discrepancy is under reconciliation. Those in respect of item (ii) have been received in all cases but there are two cases of discrepancies between the accepted balance and the broadsheet balance which are under reconciliation. The certificate of acceptance in respect of item (iii) has been received.

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

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

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

(iii) *Durga Charan Laha's Scholarship Fund*.—The fund was created with an edowment of Rs. 50,000 made by the late Maharaja Durga Charan Law, C.I.E., for the benefit of poor students. The Director of Public Instruction, West Bengal, is the administrator of the Fund.

(d) *Medical and Charitable Funds*

Cr. Rs. 28,591

33. The balance is composed of the following :—

	Cr. Rs.
(i) Pilgrims' Lodging House Fund	540
(ii) Bengal Famine Orphan Fund	17,014
(iii) Ramlal Mukherjee's Endowment Fund	11,037
Total	<u>28,591</u>

In respect of the Pilgrims' Lodging House Fund there is a discrepancy of Rs. 177 between the ledger and broadsheet balances; it is under settlement. Certificates of acceptance of balance have been received in all cases.

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

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

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

(iii) *Ramlal Mukherjee's Endowment Fund*.—The Fund was created by the Government of Bengal out of the 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. 2,07,123

35. This balance is composed of the following :—

	Cr. Rs.
(i) Zoological Garden Fund	13,455
(ii) Christian Burial Board Fund	26,357
(iii) Mohamedan Burial Board Fund	4,058
(iv) B. L. Mukherjee's Trust Fund	5,874
(v) Cinematograph Act Fund	70,517
(vi) Bengal State-aid to Industries Act Fund	5,518
(vii) Fire Brigade Fund	76,092
(viii) Mohsin Endowment Fund	5,299
(ix) Syedpur Trust Estate Fund	—47
Total	2,07,123

36. In respect of the items (iv), (v), (vii) and (viii) there are discrepancies between the ledger and broadsheet balances amounting to Rs. 171, Rs. 6, Rs. 74 and Rs. 21, respectively, they are under reconciliation. No certificate of acceptance of balance in respect of item (v) has been received.

As regards item (ix) the fund is now operated in Pakistan. The minus balance is due to an erroneous adjustment which has been rectified in the accounts of 1950-51.

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

(i) *Zoological Garden Fund*—

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

(ii) *Christian Burial Board Fund*—

(iii) *Mohamedan Burial Board Fund*—

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

(iv) *B. L. Mukherjee's Trust Fund*—

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

(v) *Cinematograph Act Fund*—

This Fund was created under an Act of the local 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 province.

(vii) *Fire Brigade Fund*—

The Fund is administered by the Commissioner of Police, Calcutta and derives its income from fees, fines and contributions paid by municipalities as required by Act I of 1893, under which the fund was created.

(viii) *Mohsin Endowment Fund*—

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

Civil Deposits Cr. Rs. 9,05,90,173

38. 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.
(a) Revenue Deposits	1,60,80,215
(b) Earnest money Deposits received in the Forest Department	10,197
(c) Deposits for Security of the purchasing agents of the Civil Supplies Department	7,58,022
(d) Civil Courts' Deposits	1,34,57,884
(e) Small Cause Courts' Deposits	55,49 ⁵
(f) Rent Controller's Deposits	58,80,014
(g) Criminal Courts' Deposits	12,77,999
(h) Personal Deposits	3,02,91,337
(i) Police Deposits	2,29,856
(j) Litigation Fund	9,08,719
(k) Foundling Asylum Fund	1,230
(l) Warders' Benefit Fund	19,521
(m) Vagrancy Directorate : Benefit Fund for the guarding and menial staff	215
(n) Public Works Deposits	94,78,938
(o) Construction Board Deposits	3,99,354
(p) Charitable Endowment Fund	4,90,250
(q) Deposits of Jute Cess Fund	1,53,065
(r) Unclaimed deposits in the General Provident Fund	32,288
(s) Unclaimed deposits in the Contributory Provident Fund	1,299
(t) Deposits on account of the cost price of liquor, ganja and bhanga	4,29,552
(u) Deposits for work done for Indian States, public bodies or individuals	97,52,453
(v) Deposits of the Chairman, Calcutta Improvement Trust	2,61,852
(w) Deposits for sanitary works done for local bodies	5,93,162
(x) Deposits on account of sale-proceeds of stocks of black-listed shops and private hoarders	24,590
(y) Deposits for evacuation of Refugees from East Bengal	2,566

Total 9,05,90,173

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

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

The receipts and payments which are recorded in detail in deposit registers are posted monthly by totals into a proof-sheet which provides columns for recording the repayment of deposits credited in the same year and in each of the three preceding years. At the end of the year, balances are struck upon the proof-sheet separately for the different districts for each of the four years. The balance of the first year is usually written off the deposit account as all balances unclaimed for more than three complete account years, are ordinarily credited to Government. The aggregate balance on the proof-sheet is then agreed with the balance on the general books of the class of deposits 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.

(a) Revenue Deposits	Cr. Rs. 1,60,80,21
(b) Earnest money Deposits received in the Forest Department	10,1
(c) Deposits for security of the purchasing agents of the Civil Supplies Department	7,58,02
(d) Civil Courts' Deposits	1,34,57,88
(e) Small Cause Courts' Deposits	55,4
(f) Rent Controllors' Deposits	58,80,0
(g) Criminal Courts' Deposits	12,77,9

46. As a result of verification of the balances shown against the items (d), (e), (f), and (g) with those in the *proof-sheets* discrepancies amounting Rs. 41,56,912, Rs. 48,77,420, Rs. 21,928, Rs. 1,08,597 and Rs. 2,58,075 respectively have been noticed. The main reason for these discrepancies is that debits amounting to Rs. 41,57,168, Rs. 48,81,108, Rs. 22,522, Rs. 1,08, and Rs. 2,53,585 respectively representing repayments of pre-partition deposits have been kept segregated under the head "Undivided Bengal Suspense" desired by the Government of West Bengal. Making due allowance for the there were only petty differences which have been adjusted in the account of 1950-51. In respect of item (c) there was a discrepancy of Rs. 1,00, which has since been adjusted. The balance of item (b) agrees with that of proof-sheet.

(h) *Personal Deposits* Cr. Rs. 3,02,91,337

41. The balance exceeds the aggregate amount outstanding in the proof-sheets by Rs.62,595. The difference is being settled in the accounts for 1950-51.

There were altogether four hundred and twenty four Personal Ledger Accounts open in the various treasuries of West Bengal at the end of the year 1948-49. Twelve Personal Ledger Accounts were closed and twelve new Accounts opened with the sanction of the competent authority during the year under review.

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

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

Dr. Rs.	Cr. Rs.
Opening Balance	76,13,996
Total credits during the year	43,65,44,009
41,38,66,668 Total debits during the year . . . . .	..
3,02,91,337 Closing Balance . . . . .	..
44,41,58,005	Total . 44,41,58 005
(i) <i>Police Deposits</i>	2,29,856
(j) <i>Litigation Fund</i>	9,08,719
(k) <i>Foundling Asylum Fund</i>	1,230
(l) <i>Warders' Benefit Fund</i>	19,521
(m) <i>Vagrancy Directorate: Benefit Fund for the guarding and menial staff</i>	215.

42. These deposit heads are also grouped under "Personal Deposits". In the case of the first three accounts (i), (j) and (k) the balances agree with those in the broadsheets. There are no broadsheets for the accounts (l) and (m) but the balances are monthly intimated to the Inspector General of Prisons, West Bengal, and the Controller of Vagrancy, West Bengal respectively, through statements showing the receipts, disbursements and balances. Certificates of acceptance of balances have been received in respect of the items (i), (k) and (m); that in respect of the item (l) has been called for and is awaited. As regards item (j), the balance as acknowledged by the administrator differs from the above mentioned balance by a considerably large amount; steps are being taken to bring about an agreement between the two figures.

43. A brief description of the funds referred to in items (i), (j), (k), (l) and (m) is given below :—

Police Deposits—

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

Litigation Fund—

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

Foundling Asylum Fund—

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

Warders' Benefit Fund—

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

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

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

(n) <i>Public Works Deposits</i>	Cr. Rs. 94,78,938
(o) <i>Construction Board Deposits</i>	3,99,354

44. The balances represent the deposits made in cash by the contractors and departmental subordinates, deposits for work to be done, sums due to contractors on closed accounts and other miscellaneous deposits. In the former case there is a discrepancy of Rs. 1,640 between the ledger and broadsheet balances which is under reconciliation. Certificates of acceptance of balance have not been received in nine cases in respect of Public Works Deposits.

(p) <i>Charitable Endowment Fund</i>	Cr. Rs. 4,90,250
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45. As the accounts for 1948-49 and 1949-50 could not be published in the Calcutta Gazette for want of Government orders, certificates of balances could not be issued to the administrators for verification and acceptance. Eleven certificates of acceptance of balance (of which six relate to Pakistan) are outstanding in respect of the year 1947-48.

(q) <i>Deposits of Jute Cess Fund</i>	Cr. Rs. 1,53,065
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46. The net collection at the Calcutta Port on account of Customs duty on exported jute levied under the Bengal Act V of 1911 is credited to this head in the first instance, and then remitted to the Calcutta Improvement Trust quarterly. The balance represents the unremitted amount of this duty which has since been cleared. There is a discrepancy of Rs. 3,000 between the ledger balance and of the broadsheet balance. The discrepancy is under reconciliation.

(r) <i>Unclaimed Deposits in the General Provident Fund</i>	Cr. Rs. 32,388
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(s) <i>Unclaimed Deposits in the Contributory Provident Fund</i>	Cr. Rs. 1,299
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47. The balances represent the amounts remaining unclaimed for a period exceeding six months and transferred to "Deposits" at the end of the year.

(t) Deposits on account of the cost price of liquor, ganja and bhang Cr. Rs. 4,29,552

48. 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. 40,150 between the ledger and broadsheet balances which is under reconciliation. Certificate of acceptance of balance has not yet been received in two cases.

(u) Deposits for work done for Indian States, public bodies or individuals Cr. Rs. 97,52,453

(v) Deposits of the Chairman, Calcutta Improvement Trust Cr. Rs. 2,61,852

49. 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. Discrepancy amounting to Rs. 1,89,394 between the ledger and broadsheet balances pertaining to the item (u) is under reconciliation. Certificates of acceptance of balance have been received in all cases except six in respect of item (u).

(w) Deposits for sanitary works done for local bodies Cr. Rs. 5,93,162

50. 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 difference of Rs. 8,442 between the ledger and broadsheet balances which is under reconciliation.

(x) Deposits on account of sale-proceeds of stocks of black-listed shops and private hoarders Cr. Rs. 24,590

51. 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.

(y) Deposits for Evacuation of Refugees from East Bengal Cr. Rs. 2,566

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

Other Accounts Cr. Rs. 36,44,583

53. 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	5,16,485
Deposit Account of grants for Economic Development and Improvement of rural areas	42,631
Deposit Account of the grant made by the Indian Central Jute Committee	21,186
Deposit Account of the grant made by the Indian Council of Agricultural Research	21,756
Deposit Account of the grant made by the Indian Central Sugarcane Committee	63,425
Deposit Account of grants from the Central Government for the development of Handloom Industries	43,531
Deposit Account of Securities held by Government	3,17,107
Cooch Behar Deposit Account	26,18,462
Total	36,44,583

Subventions from Central Road Fund Cr. Rs. 5,16,480

54. 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 Provincial Government for expenditure on substantial improvement of roads and bridges and construction of new roads and bridges. This head is debited with the expenditure met from these subventions.

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

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

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

	Cr. Rs.
Deposit Account of the grant made by the Indian Central Jute Committee	21,186
Deposit Account of the grant made by the Indian Council of Agricultural Research	21,756
Deposit Account of the grant made by the Indian Central Sugarcane Committee	63,425

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

Deposit Account of grants from the Central Government for the development of Handloom Industries Cr. Rs. 43,53

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

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

58. The amount represents the market value of the securities on the 31st March, 1940, held by the Government of West Bengal on account of "Unclaimed deposits in the Suitors' Fund of the High Court, Calcutta" enhanced by a further investment of Rs. 13,700 in purchasing securities worth Rs. 13,900 during the year 1943-44.

Cooch Behar Deposit Account **Cr. Rs. 26,18,462**

59. On the merger of the Cooch Behar State with the State of West Bengal on the 1st January 1950, it was decided to keep all the receipts and payments pertaining to that district segregated from the regular accounts under a specific Deposit head as mentioned above. The balance represents the net result of such debits and credits and is being wiped off by transfer to the appropriate heads in the accounts of 1950-51.

Advances not bearing interest **Dr. Rs. 58,15,500**

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

	Dr. Rs.
Advances Repayable	35,46,571
Permanent Advances	7,73,641
Accounts with the Reserve Bank	11,986
Accounts with the Government of Burma	5,90,802
Accounts with the Government of Pakistan	8,92,500
Total	58,15,500

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

Advances Repayable **Dr. Rs. 35,46,571**

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

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

	Dr. Rs.
<i>Civil Advances—</i>	11,03,520
Objection Book Advances	11,21,951
Public Works Advances—Takavi Works Advances	1,980
Passage Advances	13,15,431
<i>Special Advances</i>	3,689
<i>Forest Advances</i>	
Total	35,46,571

Objection Book Advances **Dr. Rs. 11,03,520**

64. The balance represents the total amount outstanding in the "Objection Books" as described in paragraph 62 above. Discrepancies amounting to Rs. 1,93,593 between the ledger balance and those in the Objection Books are under settlement. Out of the sum outstanding Rs. 5,62,732 has since been adjusted and the balance is in course of adjustment.

Public Works Advances—Takavi Works Advances *Dr. Rs. 11,21,951*

65. The balance is adjusted by transfer of an equal amount to the Section "R.—Loans and advances by the Provincial Government—Advances under Special Laws" as soon as the work is finished and the parties from whom the recoveries will be made are determined by the Collector.

Passage advances *Dr. Rs. 1,98*

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

Special Advances *Dr. Rs. 13,15,43*

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

There are discrepancies amounting to Rs. 499 and Rs. 22,325 in respect of the items (i) and (x). These are under reconciliation. Out of the special advances detailed below items (i), (v), (viii), (ix), (x), (xi), (xii), (xiv), (xv), (xvi), (xviii), (xxi), (xxii), (xxiii), (xxiv), (xxv), (xxvi), (xxvii), (xxx), (xxxi) and (xxxiii) were under correspondence with the authorities concerned for acceptance of balance or for final adjustment.

The details of the advances are given below :—

	Dr. Rs.
(i) Advances to students and other Indians in the United Kingdom	20,713
(ii) Advance for the erection of filatures	17,476
(iii) Advance to the Director of Agriculture	5,000
(iv) Advance to the Director of Fisheries	25,000
(v) Advances for opening an Experimental Centre for Wool-Spinning and Weaving	1,800
(vi) Advances for growing English vegetables	1,885
(vii) Advances to Calcutta Corporation	5,820
(viii) Advances for manufacture of hand-made paper	—
(ix) Zemindary Embankment Advance	13,800
(x) Advances to persons rendered destitute by Famine of 1943	5,39,350
(xi) Advance to the Solicitor to the Government of West Bengal	5
(xii) Advances for helping riot-affected people	2,630
(xiii) Advances to the Deputy Commissioner of Police, Enforcement Branch, for test purchase	46,000
(xiv) Advances to fishermen for construction of huts	19,450
(xv) Advances for purchase of cloth	94,270
(xvi) Advances for purchase of Kerosene Oil	6,210
(xvii) Advances to the Director of Agriculture for purchase of bullocks	1,10,250
(xviii) Advances for purchase of ghee	1,27,150
(xix) Advances for reclamation of waste lands	400
(xx) Advances to the Chief Electrical Engineer for operation of Barrackpore Electricity Scheme	3,950
(xxi) Advances in connection with expenditure on account of National Cadet Corps	22,070
(xxii) Advance to the Principal, Krishnagar College	1,950
(xxiii) Advances to the Controller of Rationing for payment of Insurance premium on account of Employees' Fidelity Bonds	1,760
(xxiv) Advance to the Director of Fisheries for Pisciculture in rural areas	3,500
(xxv) Advance to Albert Victor Leper Hospital	60,000
(xxvi) Advances to Calcutta Nurses Institute	1,18,950
(xxvii) Advance to the Administrative Officer (Stores)	6,000
(xxviii) Advance to Railways	1,350
(xxix) Advance to Deputationists for higher education abroad	4,750
(xxx) Advance to the Superintendent, Government Printing	2,500
(xxxi) Advance to East Bengal Wing of the Application Committee	3,000
(xxxii) Advance to Hon'ble Premier for studying Railway system, etc., in Europe	10,000
(xxxiii) Advances to Milk Commissioner, Haringhata	37,900
Total	13,15,430

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

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

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

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

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

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

The advance was granted to the Director of Agriculture to meet expenses in connection with the Central Live stock Research-cum-Breeding Station at Haringhata.

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

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

(v) *Advances for opening an Experimental Centre for Wool Spinning and Weaving.*

The advance was granted to the Registrar of Co-operative Societies, West Bengal, for the establishment of an experimental centre of wool spinning and weaving in Calcutta.

(vi) *Advances for growing English vegetables.*

The advance was granted to the Divisional Forest Officers at Darjeeling, Kalimpong and Kurseong for cultivation of English vegetables.

(vii) *Advances to Calcutta Corporation.*

The advance was granted to the Calcutta Corporation in connection with the scheme for abatement of nuisance caused by the people assembling before the free kitchens.

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

The advance was granted for supply of equipment and raw materials to the manufacturers of hand-made paper.

(ix) *Zemindary Embankment Advance.*

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

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

The advances were granted to persons rendered destitute by the famine of 1943 for rehabilitation.

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

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

(xii) Advances for helping riot-affected people.

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

(xiii) 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.

(xiv) Advances to fishermen for construction of huts.

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

(xv) Advances for purchase of cloth.

Advance was sanctioned for purchase and supply of cloth to Government servants.

(xvi) Advances for purchase of Kerosene oil.

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

(xvii) Advances to the Director of Agriculture for purchase of bullocks.

The advance was granted for purchase of bullocks from Bihar.

(xviii) Advances for purchase of ghee.

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

(xix) Advances for reclamation of waste lands.

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

(xx) Advances to the Chief Electrical Engineer for operation of Barrackpore Electricity Scheme.

The advance was granted for financing the scheme for State acquisition of Barrackpore Electrical undertaking.

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

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

(xxii) Advance to the Principal, Krishnagar College.

Registration and migration fees realised from the students were deposited in a Bank. The Bank having closed its doors the Government of West Bengal had to grant a special advance of Rs. 1,955 to the Principal to enable him to meet the University dues. The question of recovery of the loss from the officers at fault is under consideration of the Government.

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

The advances were sanctioned to enable the Controller of Rationing to pay the Insurance premiums on account of the Employees' Fidelity Bonds to the Insurance Company. The amounts paid are recoverable from the employees of the Government Stores.

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

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

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

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

(xxvi) *Advances to Calcutta Nurses Institute.*

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

(xxvii) *Advance to the Administrative Officer (Stores).*

The advance was granted to a firm in connection with the installation of X-Ray plant at the Sadar Hospital, Malda.

(xxviii) *Advance to Railways.*

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

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

The advance is intended for affording financial assistance to trainees on deputation for higher education abroad.

(xxx) *Advance to the Superintendent, Government Printing.*

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

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

The advance was made to an officer of the East Bengal Wing of the Application Committee to enable him to meet the expenses of his staff while on duty in Calcutta. The advance is recoverable from the Government of Pakistan.

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

The advances were granted to the Milk Commissioner, Haringhata, for purchase of live stock from East Punjab.

Forest Advances

Dr. Rs. 3,689

69. Advances made to the disbursing officers of the Forest Department for meeting contingent and other expenditure in their respective ranges are recorded under this head. Out of the outstanding balance a sum of Rs. 3,389 has since been adjusted.

Permanent Advances Dr. Rs. 7,73,641

70. The balances have not been accepted by the officers concerned in twenty eight cases. There are certain discrepancies amounting to Rs. 14,148 between the ledger balance and that of the broadsheets which are under reconciliation.

Accounts with the Reserve Bank Dr. Rs. 11,986

71. 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 1950. There are discrepancies between the ledger and broadsheet balances which are under reconciliation.

Accounts with the Government of Burma Dr. Rs. 5,90,802

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

Accounts with the Government of Pakistan Dr. Rs. 8,92,500

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

Suspense—

Investments	Dr. Rs.	45,02,250
Other Items	Dr. Rs.	1,84,16,400

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

Investments—

Suspense Accounts	Cr. Rs.	Dr. Rs.
	..	45,02,250

Other Items—

(i) Suspense Accounts	1,89,99,520	4,93,21,55
(ii) Cheques and Bills	1,19,80,798	..
(iii) Departmental and Similar Accounts . . . . .	..	75,16

Total—Other items 3,09,80,318 4,93,96,71

Net Dr. Rs. 1,84,16,400

Investment—

Suspense Accounts—Cash Balance Investment Accounts Dr. Rs. 45,02,250

75. The balance under this head represents the market value of securities held by the Government of Bengal on account of the Reserve Fund of the Official Assignee, the Steam Boilers Inspection Fund and the Suitors' Fund as it stood on the 31st March 1940, when the securities which were previously kept outside the Government accounts were brought within the accounts, and the market value (as on the 31st March 1944) of the securities worth Rs. 13,900 purchased in 1943-44 on account of the Suitors' Fund. The market value of the securities in hand on the 31st March 1950 was Rs. 46,08,831. Acceptance of the Government of West Bengal in this respect is awaited.

Other items—

	Cr. Rs.	Dr. Rs.
(i) <i>Suspense Accounts</i>	1,89,99,520	4,93,21,553

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

	Cr. Rs.,	Dr. Rs.
<i>Suspense Accounts—</i>		
Objection Book Suspense	13,29,716	1,41,90,531
Customs Duty Suspense . . . . .	..	414
Payments made to refugee pensioners from Pakistan . . . . .	..	1,40,213
Pakistan Suspense . . . . .	..	3,695
West Bengal Suspense . . . . .	..	6,781
Recoveries of Service Payments	1,24,450	..
Departmental Adjusting Account	4,43,818	18,07,493
English Stores Suspense Account . . . . .	..	2,60,585
<i>Central Accounts Office—</i>		
Reserve Bank Suspense	22,64,327	..
Undivided Bengal Suspense	1,48,37,209	3,29,11,841

1,89,99,520 4,93,21,553

<i>Objection Book Suspense</i>	{	<i>Cr. Rs. 13,29,716</i>
	{	<i>Dr. Rs. 1,41,90,531</i>

77. 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. 3,58,999 and Rs. 5,84,381 in respect of the credit and debit balances respectively between the ledger balances and those of the broadsheets which are under reconciliation.

Customs Duty Suspense *Dr. Rs. 414*

78. The amount has since been readjusted.

Payments made to refugee pensioners from Pakistan *Dr. Rs. 1,40,213*

79. Payments of pensions are being provisionally made to pensioners coming from East to West Bengal in whose cases necessary formalities of a regular transfer could not be completed. Such transactions are being booked under this suspense head pending final adjustment. There is a discrepancy of Rs. 25,180 between the ledger and broadsheet balances which will be adjusted in the accounts of 1950-51.

Pakistan Suspense *Dr. Rs. 3,695*

80. The balance represents the expenditure on the transport of personnel, goods and records from West Bengal area to East Bengal incurred after the Partition. The amount is recoverable from the East Bengal Government. A sum of Rs. 298 has been cleared in the accounts of 1950-51.

West Bengal Suspense *Dr. Rs. 6,781*

81. This head was opened to record the transactions on account of the special advances granted to Government servants who had opted for service in West Bengal and who, at the time of Partition, had to move from stations in East Bengal to places in West Bengal. The outstanding balance has since been adjusted.

Recoveries of Service Payments *Cr. Rs. 1,24,450*

82. 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.

Departmental Adjusting Account *Cr. Rs. 4,43,818*
 }
Dr. Rs. 18,07,493

83. This suspense head is intended for recording at the first instance the debits and credits relating to the various Revenue and Service heads appearing in the Treasury accounts or passed on from other provinces, 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, and are in course of adjustment.

English Stores Suspense Account *Dr. Rs. 2,60,585*

84. 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 this outstanding balance is under correspondence.

Central Accounts Office—

Reserve Bank Suspense *Cr. Rs. 22,64,327*

85. Transactions passed on from other Accounts Offices through the Interprovincial Settlement Accounts are initially recorded under this head on receipt of intimation from the Reserve Bank of India, Calcutta, pending final adjustment under the relevant heads. Balance amounting to Rs. 23,306 only is now outstanding on this account.

<i>Undivided Bengal Suspense</i>	}	<i>Cr. Rs. 1,48,37,209</i>
		<i>Dr. Rs. 3,29,11,841</i>

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

(ii) *Cheques and Bills—*

<i>Pre-audit cheques</i>	<i>Cr. Rs. 1,19,80,798</i>
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87. The balance represents the value of the cheques issued but remaining unpaid on the 31st March 1950. Cheques aggregating Rs. 3,08,242 have not yet been cashed. There is a discrepancy of Rs. 23,80,627 between the ledger balance as shown above and that in the register of outstanding cheques owing to the fact that the value of the cheques equivalent to the aforesaid sum issued before the date of partition and cashed afterwards was kept segregated in the accounts under the head "Undivided Bengal Suspense".

(iii) *Departmental and Similar Accounts—*

<i>Civil Departmental Balances</i>	<i>Dr. Rs. 75,165</i>
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88. The balance is composed of the following items:—

	Dr. Rs.
Sealdah Small Cause Court	3,763
Forest	3,931
Public Works Cash Balance	70,201
Sanitary Works Cash Balance	—5,820
Construction Board Cash Balance	3,090
Total	75,165

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 were petty differences between the ledger balances and those acknowledged by the disbursing officers; these have been settled in the accounts of 1950-51.

**SECTION R.—LOANS AND ADVANCES
BY PROVINCIAL GOVERNMENTS**

Dr. Rs. 5,98,08,560

89. The Provincial Loan Account was constituted on the 1st April 1921 to record the transactions in connection with loans and advances granted by Provincial Governments to local bodies, cultivators, etc. The classification of the balances under this head is given in the statement below:—

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

	Dr. Rs.
Loans to Presidency Corporation, Port Trusts and other Port Funds	1,21,55,743
Loans to Municipalities	43,18,195
Loans to District and other Local Fund Committees	19,35,532
Advances to Cultivators	93,95,591
Advances under Special Laws	4,46,183
Miscellaneous Loans and Advances	99,35,445
Loans and advances to displaced persons	2,12,81,358

Carried over 5,94,68,002

	Brought forward	5,94,68,00
(2) Loans to Government Servants—		
House building Advances		81,433
Advances for purchase of motor conveyances		2,54,000
Advances for purchase of other conveyances		2,800
Passage Advances		1,330
Other advances		98
	Total	5,98,08,560

Loans to Presidency Corporations *Dr. Rs. 1,21,55,743*

90. These represent loans granted to the Calcutta Corporation from time to time for payment of dearness allowance and supply of essential foodstuff to its employees, for financing various schemes made with a view to improve the water supply, sewerage, etc., and also for affording financial help to the Corporation in times of dire necessity. Altogether twelve loans constitute the balance indicated above and this has been accepted by the Corporation. Out of these loans two are being repaid regularly and only interest in respect of four others is being paid. Other loans are expected to be repaid when Debenture Loans are raised by the Corporation. The matter is under consideration of the Government of West Bengal.

Loans to Municipalities *Dr. Rs. 43,18,190*

91. 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 four municipalities. The matter has been reported to Government.

Loans to District and other Local Fund Committees *Dr. Rs. 19,35,530*

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

Some loss is apprehended in respect of the loan granted to the 24-Parganas District Board for the Magrahat Drainage Scheme. The Government of Bengal directed that the cess realised by the District Board should be first taken against the outstanding interest and then towards principal. The interest was fully repaid during 1939-40 and the amounts of cess realised are now being taken towards repayment of principal. The amount outstanding on the 31st March 1950 in respect of this loan is Rs. 8,51,716. The question of write-off in this case will be taken up by Government in 1954-55 when the actual loss will be ascertained.

Advances to Cultivators *Dr. Rs. 93,95,500*

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

(i) Loans under Land Improvement Act XIX of 1883	Dr. Rs.	5,41,420
(ii) Agriculturists' Loan Act XII of 1884		88,53,260
(iii) Loans to small jute-growers		900
	Total	93,95,500

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

In the first two cases there are discrepancies amounting to Rs. 2,114 and Rs. 79,321 respectively between the ledger and broadsheet balances which are under reconciliation. Certificate of acceptance of balance is wanting in one case for item (i) and in two cases for item (ii). A sum of Rs. 68 was written off as irrecoverable Agricultural Loan.

Advances under Special Laws *Dr. Rs. 4,46,133*

95. The balance is composed of:—

	Dr. Rs.
(i) Zamindary Embankment Advances under Act II (B. C.) of 1882	4,32,584
(ii) Loans under Bengal Sanitary Improvement Act, 1920	13,549
Total	4,46,133

96. The Revenue authorities are responsible for watching the recoveries of principal and interest of these loans. In respect of the latter head there is a discrepancy of Rs. 21,015 between the ledger and broadsheet balances which is under reconciliation. Certificate of acceptance of balance is outstanding in one case in respect of item (ii).

Miscellaneous Loans and Advances *Dr. Rs. 99,35,445*

97. The details of the balances are:—

	Dr. Rs.
(i) Loans to ex-students of the Weaving Institute	765
(ii) Loans to ex-detenus	5,74,416
(iii) Loans to Co-operative Land Mortgage Bank	4,87,044
(iv) Advances to Bengal Provincial Co-operative Bank and Multipurposes Societies	44,41,266
(v) Loans to Provincial Co-operative Bank for development of Wool Industry in Kalimpong	2,00,000
(vi) Loans to Fishermen	42,800
(vii) Loans to Traders	46,343
(viii) Loans to Distressed Tailors	46,500
(ix) Cattle Purchase Loan	21,28,198
(x) Loans to Aborigines of West Dinajpore	113
(xi) Loans to Weavers and Artisans	—75
(xii) Loans under Tank Improvement Scheme	11,12,036
(xiii) Loans under Bengal State-Aid to Industries Act	2,48,000
(xiv) Miscellaneous	1,23,400
(xv) Rehabilitation Scheme—Loans to Artisans	80,889
(xvi) Rehabilitation Scheme—Excavation of Tanks	4,00,000
(xvii) Rehabilitation Scheme—Loans to sufferers from subversive Political activities	3,750
Total	99,35,445

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

The balances agree with those in the broadsheets in all cases except for the items (vi), (vii), (ix), (xiv) and (xv); the discrepancies in these cases are under settlement. The *minus* balance in respect of item (xi) is under adjustment. Certificates of acceptance of balance have not been received in respect of the items (ii), (vi), (vii), (viii), (ix), (xii), (xiv), (xv) and (xvii).

Loans and Advances to Displaced Persons Dr. Rs. 2,12,81,358

99. The balance consists of:—

	Dr. Rs.
(i) House Building Loans	1,32,99,641
(ii) Loans to Professional men	6,19,597
(iii) Loans to Artisans and Craftsmen	3,70,934
(iv) Loans to Business men	32,88,967
(v) Loans to Displaced Students	8,45,045
(vi) Loans to Agriculturists	23,41,174
(vii) Loans to Colleges	5,16,000
Total	2,12,81,358

The total balance differs from that of the broadsheet by a sum of Rs. 56,348; the difference is under reconciliation. Certificate of acceptance of balance is wanting in ten cases.

Loans to Government Servants—

	Dr. Rs.
(i) House-building Advances	81,432
(ii) Advances for purchase of motor conveyances	2,54,000
(iii) Advances for purchase of other conveyances	2,800
(iv) Passage Advances	1,338
(v) Other Advances	988
Total	3,40,558

100. 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. 2,123, Rs. 32,290, Rs. 28 and Rs. 945 respectively between the ledger and broadsheet balances which are under reconciliation. Certificates of acceptance of balance are wanting in twenty-six cases. A sum of Rs. 144 was written off as irrecoverable on account of item (ii).

SECTION S.—REMITTANCES**Dr. Rs. 34,54,128****I.—Remittances within India—**

101. This head consists of:—

	Cr. Rs.	Dr. Rs.
Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller	8,51,168	..
Reserve Bank of India Remittances	8,46,006	..
Adjusting Account between Central and Provincial Governments	..	45,75,856
Adjusting Account with Railways	..	7,30,921
Inter-Provincial Suspense Account	1,55,475	..
Total	18,52,649	53,06,777
	Net Dr. Rs. 34,54,128	

Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller

Cr. Rs. 8,51,168

102. The following are the details:—

1. Forest Remittances	Cr. Rs. 4,25,476
2. Public Works Remittances	Cr. Rs. 25,88,135
3. Sanitary Works Remittances	Cr. Rs. 3,13,212
4. Judicial Remittances	Dr. Rs. 240
5. Transfer between Public Works officers	Dr. Rs. 3
6. Miscellaneous Remittances	Dr. Rs. 31,06,961
7. Transfer between Construction Board Engineers	Cr. Rs. 6,31,549
(Net) Total	Cr. Rs. 8,51,168

103. This head covers two different kinds of transactions, one being remittance in actual cash between treasuries and departments rendering accounts to the same Accounts Office. Each separate remittance of this kind is watched through a remittance register. The transactions of the other class are purely book adjustments made within the accounts of the same Accounts Office, which are watched through separate registers maintained for the purpose. There were discrepancies in respect of the items (2), (3), (6) and (7) which have been mostly settled in the accounts of 1950-51. There is also a discrepancy of Rs. 6,693 in respect of Forest Remittances which is under reconciliation. The outstanding balances are in course of adjustment.

Reserve Bank of India Remittances**Cr. Rs. 8,46,006**

104. A scheme was introduced by the Reserve Bank of India with effect from 1st October 1940 to standardise and extend remittance facilities

throughout India and Burma. At places where the Reserve Bank has no offices of its own or is not represented by offices or branches of the Imperial Bank, the issue and payment of telegraphic transfers and drafts on Reserve Bank account is undertaken by Government treasuries and sub-treasuries as "Treasury Agencies" of the Bank. Receipts and payments taking place in treasuries on this account are accounted for under this head, and are initially carried against Government balances until cleared with the Bank through daily advices of drawings and encashments. The debits and credits booked under this head are ultimately cleared by corresponding adjustments under the head "Reserve Bank Deposits".

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

Adjusting Account between Central and Provincial Governments	Dr. Rs. 45,75,85
Adjusting Account with Railways	Dr. Rs. 7,30,92
Inter-provincial Suspense Account	Cr. Rs. 1,55,47

105. The first head records transactions between the Central Government and the Government of West Bengal, the second between the Government of West Bengal and the Railways and the third between the Government of West Bengal and other Provincial 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 1949-50. The outstanding balance against the head "Adjusting Account between Central and Provincial Governments" has since been cleared. In the other two cases, outstanding balance amounting to Rs. 13,176 and Rs. -2,79,654 respectively pertaining to pre-partition period are only outstanding; the rest have been cleared.

SECTION V.—CASH BALANCE Dr. Rs. 11,09,30,08

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

	Rs.
Cash in Treasuries	78,14,76
Deposits with the Reserve Bank	10,62,86,58
Remittances in transit	-31,71,2

Certain discrepancies occurred between the balance shown against "Remittances in transit" and that certified by the Currency Officer on the Cash Balance Report for March 1950, and also between the balance "Deposits with the Reserve Bank" and that shown in the statement of balance received from the Central Accounts Office of the Reserve Bank of India. The discrepancies have since been settled.

B.—DEBT, DEPOSIT & REMITTANCE ACCOUNTS.

Part II.—Accounts.

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

Heads of Receipts.	Actuals for 1949-50.	Heads of Disbursements.	Actuals for 1949-50.
1	2	3	4
N.—Public Debt incurred— Floating Debt Loans from the Central Government Total	Rs. 14,24,76,677 5,96,87,000 20,21,63,677	N.—Public Debt discharged— Floating Debt Loans from the Central Government Total	Rs. 14,24,00,000 66,31,000 14,90,31,000
O.—Unfunded Debt incurred— State Provident Funds Total	58,56,497 58,56,497	O.—Unfunded Debt discharged— State Provident Funds Total	56,09,797 56,09,797
P.—Deposits and Advances— <i>Deposits not bearing interest—</i> Famine Insurance Fund Fund for the promotion of education amongst educationally backward classes.	12,00,000 8,34,000	P.—Deposits and Advances— <i>Deposits not bearing interest—</i> Famine Insurance Fund Funds for the promotion of education amongst educationally backward classes.	11,98,590 8,46,493

Depreciation Reserve Fund—Government Presses

59,820

Deposits of Local Funds
 Civil Deposits
 Other Accounts
Advances not bearing interest—
 Advances Repayable
 Permanent Advances
 Accounts with the Government of Burma
 Accounts with the Government of Pakistan
 Accounts with the Reserve Bank

Suspense—

Suspense Accounts
 Cheques and Bills
 Departmental and similar Accounts

Total

Carried over

Depreciation Reserve Fund—Government Presses

8,743

Deposits of Local Funds
 Civil Deposits
 Other Accounts
Advances not bearing interest—
 Advances Repayable
 Permanent Advances
 Accounts with the Government of Burma
 Accounts with the Government of Pakistan
 Accounts with the Reserve Bank

Suspense—

Suspense Accounts
 Cheques and Bills
 Departmental and similar Accounts

Total

Carried over

2,83,01,284
 48,31,18,185
 1,24,65,042
 47,06,375
 9,09,510
 —957
 43,262
 29,905

11,24,19,610
 12,68,78,717
 4,88,683

77,14,52,536

97,94,72,710

2,84,07,477
 46,30,68,497
 1,01,28,619
 57,63,955
 8,53,994
 2,583
 2,81,701
 61,148

11,37,92,583
 12,44,32,467
 5,20,386

74,93,67,176

90,40,07,973

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

Heads of Receipts.	Actuals for 1949-50.	Heads of Disbursements.	Actuals for 1949-50.
1	2	3	4
Brought forward . . .	Rs. 97,94,72,710	Brought forward . . .	Rs. 90,40,07,973
R.—Loans and Advances by Provincial Governments—		R.—Loans and Advances by Provincial Governments—	
Loans to Municipalities, Port Funds, etc.	66,39,521	Loans to Municipalities, Port Funds, etc.	2,56,55,812
Loans to Government Servants	1,50,051	Loans to Government Servants	2,18,096
Total . . .	67,89,572	Total . . .	2,58,73,908
S.—Remittances—		S.—Remittances—	
Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller.	47,10,06,369	Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller.	47,16,38,067
Adjusting Account between Central and Provincial Governments.	30,76,249	Adjusting Account between Central and Provincial Governments.	—7,94,289
Adjusting Account with Railways	—1,82,080	Adjusting Account with Railways	—5,60,204

Inter-provincial Suspense Account	4,41,332	Inter-provincial Suspense Account	29,114
Reserve Bank of India Remittances	6,75,46,454	Reserve Bank of India Remittances	6,74,72,071
Total	54,18,88,324	Total	53,77,84,759
Total Receipts under Debt, Deposit and Remittance heads.	152,81,50,606	Total Disbursements under Debt, Deposit and Remittance heads.	146,76,66,640
Total Revenue as per Account No. 3 of Part A	34,41,65,222	Total Expenditure as per Account No. 3 of Part A	39,37,25,789
TOTAL RECEIPTS	187,23,15,828	TOTAL DISBURSEMENTS	186,13,92,429
V.—(Opening) Cash Balance—		V.—(Closing) Cash Balance—	
Cash in Treasuries	32,28,779	Cash in Treasuries	78,14,762
Deposits with the Reserve Bank	(a) 9,88,74,082	Deposits with the Reserve Bank	10,62,86,597
Remittances in transit	—20,96,171	Remittances in transit	—31,71,270
Total	a) 10,00,06,690	Total	11,09,30,089
GRAND TOTAL	197,23,22,518	GRAND TOTAL	197,23,22,518

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

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1949-50 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

1	On 31st March 1949.	On 31st March 1950.	Increase(+) / Decrease(-) in the year ended 31st March 1950.
	2	3	4
	Rs.	Rs.	Rs.
CAPITAL AND OTHER EXPENDITURE.			
Commercial Departments—			
Irrigation	3,64,56,491	2,95,97,247	—68,59,244
Industrial Development Programme .	26,74,392	47,81,233	+21,06,841
Multipurpose River Schemes	91,16,633	4,49,66,018	+3,58,49,385
Road Transport Schemes	27,67,478	66,25,132	+38,57,654
Total Commercial Departments	5,10,14,994	8,59,69,630	+3,49,54,636
Other Departments—			
Other Accounts	1,11,68,656	6,37,07,842	+5,25,39,186
Total Other Departments	1,11,68,656	6,37,07,842	+5,25,39,186
Total Capital Expenditure	6,21,83,650	14,96,77,472	+8,74,93,822
Loans and Advances—			
Loans to Municipalities, Port Funds, etc.	(a)4,04,51,711	5,94,68,002	+1,90,16,291
Loans to Government Servants	(a)2,72,513	3,40,558	+68,045
Total Loans and Advances	(a)4,07,24,224	5,98,08,560	+1,90,84,336
Total Capital and other expenditure	10,29,07,874	20,94,86,032	+10,65,78,158
Deduct—Contribution from revenue for capital expenditure.	—45,63,040	—45,63,040	..
Net capital and other expenditure (outside the Revenue Account).	9,83,44,834	20,49,22,992	+10,65,78,158

(a) Differs from the last year's closing balance by reason of correction since made. See foot note (a) on page 102.

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1949-50 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—concl'd.

1	On 31st March 1949.	On 31st March 1950.	Increase(+) / Decrease(—) in the year ended 31st March 1950.
	2	3	4
	Rs.	Rs.	Rs.
PRINCIPAL SOURCES OF FUNDS.			
Debt—			
Floating Debt	36,77,285	37,53,962	+76,677
Loans from the Central Government	8,22,84,046	13,53,40,046	+5,30,56,000
Unfunded Debt	3,74,61,455	3,77,08,155	+2,46,700
Total Outstanding Debt	12,34,22,786	17,68,02,163	+5,33,79,377
Banking Funds and Reserve Funds	27,03,147	27,43,194	+40,047
Net balance under Deposits, Advances, etc., other than those shown separately.	5,88,82,791	8,18,39,310	+2,29,56,519
Remittances	—75,45,498	—34,54,128	+40,91,370
Total Debt and other obligations	17,74,63,226	25,79,30,539	+8,04,67,313
Product—Cash balance (a)	10,00,06,690	11,09,30,089	+1,09,23,399
Investment	58,95,307	58,95,359	+52
Provision of Funds (a)	7,15,61,229	14,11,05,091	6,95,43,862

(a) Differs from the last year's closing balance by reason of correction since made.

No. 3.—STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS SHOWING THE ADDITIONS TO AND DISCHARGE 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 1949.	Additions during the year.	Discharges during the year.	Amount on 31st March 1950.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
I.—PUBLIC DEBT—				
Floating debt	36,77,285	14,24,76,677	14,24,00,000	37,53,968
Loans from the Central Government	8,22,84,046	5,96,87,000	66,31,000	13,53,40,0
Total Public Debt	8,59,61,331	20,21,63,677	14,90,31,000	13,90,94,0
II.—UNFUNDED DEBT—				
State Provident Funds—				
General Provident Fund	3,35,70,869	52,67,909	51,27,691	3,37,11,1
Indian Civil Service Provident Fund.	15,34,682	1,72,615	3,00,258	14,07,1
Indian Civil Service (Non-European Members) Provident Fund.	5,52,743	79,185	4,754	6,27,1
Contributory Provident Fund	17,98,570	3,36,640	1,77,094	19,58,1
Other Miscellaneous Provident Funds—				
Non-pensionable Officers' Provident Fund.	4,591	148	..	4
Total Unfunded Debt	3,74,61,455	58,56,497	56,09,797	3,77,08,1
Total Debt and other interest-bearing obligations.	12,34,22,786	20,80,20,174	15,46,40,797	17,68,02,1

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS.

I.—Famine Insurance Fund.

A.—FAMINE INSURANCE FUND.			
	Rs.		Rs.
Balance on 1st April 1949	1,06,485	Payment from the Fund . . . . .	..
Transfer from the Revenue Account. . . . .	..	Purchase of securities	11,98,590
Interest receipts	1,462	Balance on 31st March 1950	1,07,895
Sale of Securities	11,98,538		
Total	13,06,485	Total	13,06,485

B.—INVESTMENT ACCOUNT.			
	Rs.		Rs.
Balance on 1st April 1949	13,93,057	Sales of securities	11,98,538
Purchase of securities	11,98,590	Balance on 31st March 1950	13,93,109
Total	25,91,647	Total	25,91,647

	Rs.
Balance on 31st March 1950—	
Cash	1,07,895
Investment	13,93,109
Total	15,01,004

	Rs.
Nominal value of the securities held	14,10,600
Market value as on the 31st March 1950	14,15,021

II.—Depreciation Reserve Fund for Government Presses.

	Rs.		Rs.
Balance on 1st April 1949	4,81,342	Amount expended to meet the cost of renewals and replacements.	8,743
Amount appropriated from revenue.	59,820	Balance on 31st March 1950	5,32,419
Total	5,41,162	Total	5,41,162

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS—*contd.*

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

	Rs.		Rs.
Balance 1st April 1949 . . .	7,22,263	Expenditure during the year . . .	8,46,492
Amount contributed by the Provincial Government.	8,34,000	Balance on 31st March 1950 . . .	7,09,771
Total . . .	15,56,263	Total . . .	15,56,263

IV.—Subventions from Central Road Fund.

	Rs.		Rs.
Balance on 1st April 1949 . . .	(a)7,99,760	Amount of expenditure during the year.	51,10,077
Amount allotted from the Central Road Fund.	48,26,800	Balance on 31st March 1950 . . .	5,16,488
Total . . .	56,26,560	Total . . .	56,26,560

(a) The opening balance differs from the last year's closing balance due to an increase of credit balance by Rs. 8,99,659 as a result of revised allocation of balances on the 15th August 1947 (See para. 6 on page 61).⁵⁹

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

	Rs.		Rs.
Balance on 1st April 1949 . . .	42,631	Amount expended on various schemes.	..
Amount contributed by the Central Government.	..	Balance on 31st March 1950 . . .	42,631
Local contributions . . .	..	Total . . .	42,631
Total . . .	42,631		

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

	Rs.		Rs.
Balance on 1st April 1949 . . .	18,796	Expenditure during the year . . .	4,650
Amount contributed by the Indian Central Jute Committee.	7,040	Balance on 31st March 1950 . . .	21,186
Total . . .	25,836	Total . . .	25,836

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS—*concl'd.*

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

	Rs.		Rs.
Balance on 1st April 1949 .	41,420	Amount expended on various researches.	19,664
Amount contributed by the Indian Council of Agricultural Research.	..	Balance on 31st March 1950 .	21,756
Total .	41,420	Total .	41,420

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

	Rs.		Rs.
Balance on 1st April 1949 .	43,531	Amount expended on various schemes.	..
Amount contributed by the Central Government.	..	Balance on 31st March 1950 .	43,531
Total .	43,531	Total .	43,531

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

	Rs.		Rs.
Balance on 1st April 1949 .	(a)44,914	Expenditure during the year	..
Amount contributed by the Committee.	18,511	Balance on 31st March 1950 .	63,425
Total .	63,425	Total .	63,425

(a) The opening balance differs from the last year's closing balance due to an increase of credit balance by Rs. 1,498 as a result of revised allocation of balances on the 15th August 1947 (See para. 6 on page 81).⁵⁹

X.—Deposit Account of Securities held by Government.

	Rs.		Rs.
Balance on 1st April 1949 .	3,17,107	Expenditure during the year	..
Receipt during the year .	..	Balance on 31st March 1950 .	3,17,107
Total .	3,17,107	Total .	3,17,107

XI.—Cooch Behar Deposit Account.

	Rs.		Rs.
Balance on 1st April 1949 .	..	Expenditure during the year	49,94,229
Receipt during the year .	76,12,691	Balance on 31st March 1950 .	26,18,462
Total .	76,12,691	Total .	76,12,691

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

Major and Minor Heads of Account.	Balance on 1st April 1949.		Amount advanced during the year.		Total.		Amount repaid during the year.		Balance on 31st March 1950.		Interest received and credited to revenue.	
	Rs.	2	Rs.	3	Rs.	4	Rs.	5	Rs.	6	Rs.	7
Loans to Municipalities, Port Funds, etc.—												
Loans to Presidency Corporations, Port Trust and other Port Funds.	1,18,13,152		3,81,600		1,21,94,752		39,004		1,21,55,748		11,366	
Loans to Municipalities	38,85,193		5,85,878		44,71,071		1,52,876		43,18,195		65,021	
Loans to District and other Local Fund Committees	(a) 18,59,701		1,99,500		20,59,201		1,23,669		19,35,532		23,994	
Advances to Cultivators	(a) 93,05,365		23,41,030		1,16,46,395		22,50,804		93,95,591		3,04,745	
Advances under Special Laws	4,47,096		28,153		4,75,249		29,116		4,46,133		6,804	
Miscellaneous Loans and Advances	(a) 93,33,290		37,00,979		1,30,34,269		30,98,824		99,35,445		1,62,028	
Loans and Advances to Displaced Persons	38,07,914		1,84,18,672		2,22,26,586		9,45,228		2,12,81,358			
Total	(a) 4,04,51,711		2,56,55,812		6,61,07,523		66,39,521		5,94,68,002		5,73,958	
LOANS TO GOVERNMENT SERVANTS—												
Housebuilding advances	48,531		57,185		1,05,716		24,284		81,432		1,051	
Advances for purchase of motor conveyances	(a) 2,22,871		1,54,254		3,77,125		1,23,125		2,54,000		780	
Advances for purchase of other conveyances	1,135		3,704		4,839		2,039		2,800		41	
Passage advances	—130		1,933		1,803		465		1,338		29	
Other advances	106		1,020		1,126		138		988			
Total	(a) 2,72,513		2,18,096		4,90,609		1,50,051		3,40,558		1,901	
GRAND TOTAL	(a) 4,07,24,224		2,58,73,908		6,65,98,132		67,89,572		5,98,08,560		5,75,859	

(a) As a result of revision of the allocation of balances on the 15th August 1947 the opening balances in these cases differ from the last year's closing balances. (See para. 6 on page 62.)

APPENDIX.

Statement showing the details of commitments at the end of 1949-50 in respect of schemes estimated to cost Rs. 1 lakh or more in each case (except those financed from Development grants).

(See Paragraph 12 of Part A of the Report on Page 16.)

(Figures are in thousands of rupees.)

Major head of account and name of scheme.	Amount of sanctioned estimate.	Expenditure of 1948-49.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
Debited to Revenue Account.					
<i>XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—</i>					
1. Improvement of Tolly's Nullah.	1,78	56	..	1,22	1,78
<i>18.—Other Revenue Expenditure financed from ordinary Revenues—</i>					
2. Establishment of an Institute for river research in Bengal.	1,02	85	10	7	1,02
3. Remodelling the Damodar Left Embankment from 46th M. P. to 63rd M. P.	5,33	2,44	..	2,89	5,33
4. Re-excavation of the Chandreswar Khal in the district of Midnapur.	1,42	52	37	53	1,42
5. Re-excavation of the Solatopa Khal.	1,98	30	16	1,52	1,93
6. Re-excavation of the Rajnagar Laltakuni Drainage in the district of Murshidabad.	1,01	84	..	17	1,01
7. Constructing tide bunds in schedule D Embankment No. 45 Gamgarh.	1,72	33	..	1,39	1,72
8. Constructing tide bunds in the breaches on Schedule D Embankment No. 53 (Doro).	2,34	85	..	1,49	2,34
9. Cyclone damage repairs to sluices in Embankment No. 39. (Sea Dyke).	3,68	3,47	..	21	3,68
10. Silt clearance of Kantakali Balarampur Khal in the district of 24-Parganas.	7,62	5,69	..	1,93	7,62

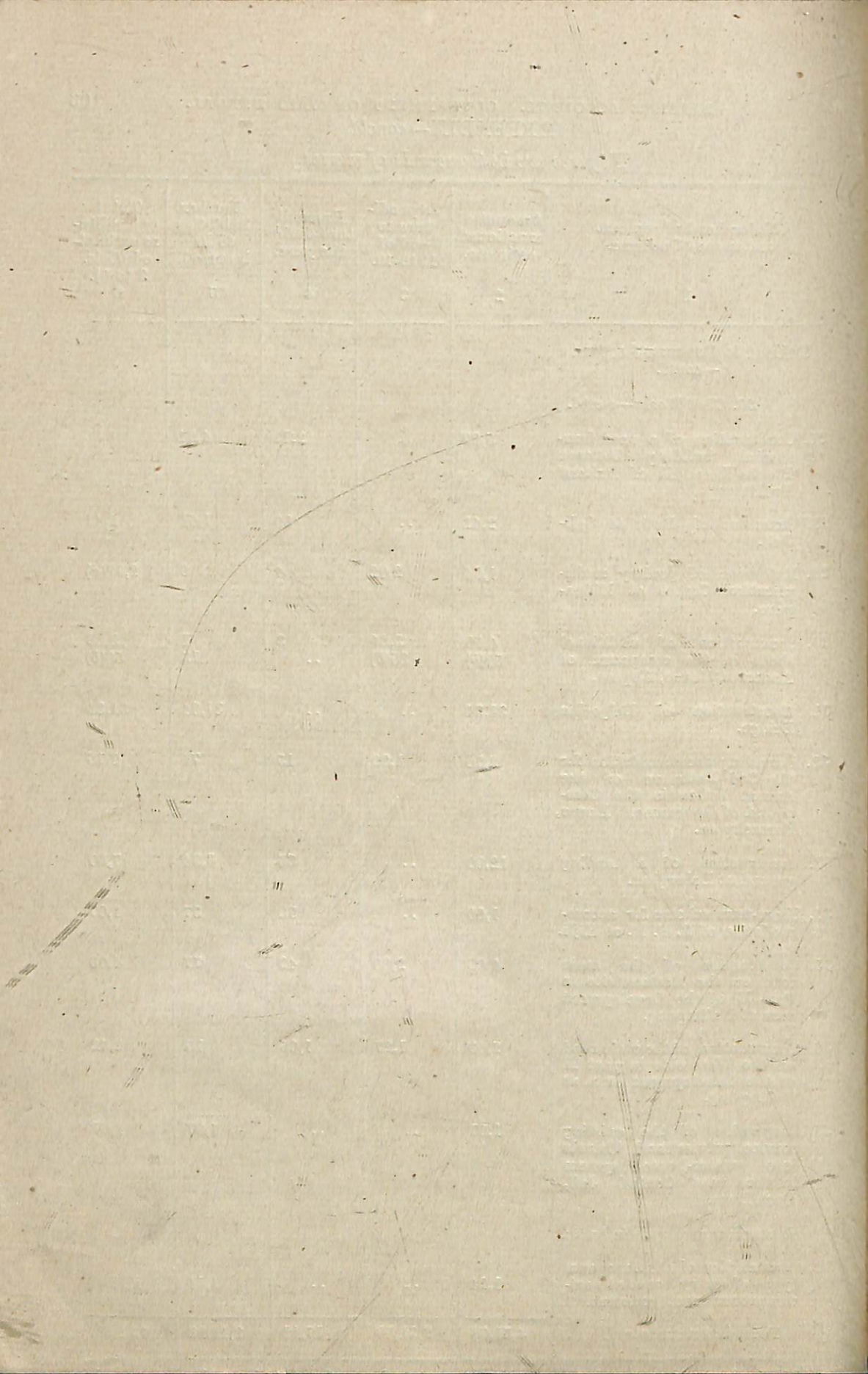
APPENDIX—*contd.**(Figures are in thousands of rupees.)*

Major head of account and name of scheme.	Amount of sanctioned estimate.	Expenditure to end of 1948-49.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
Debited to Revenue Account					
<i>—contd.</i>					
18. Other Revenue Expenditure, etc.—concl'd.					
11. Cyclone damage repairs to 24-Parganas Embankment.	3,70	3,55	..	15	3,70
12. Resuscitation of Nowagong .	11,55	7,93	..	3,62	11,55
13. Closing the breach, in the Shamsundarpur retired line at Basantahati.	1,06	1,00	..	6	1,06
14. Closing the breaches at Amirpur in the 26th mile of Damodar Left Embankment.	16,44	16,49	3	73	17,25
15. Remodelling Damodar left Embankment.	2,73,71	1,50,89	1,51	1,21,31	2,73,71
29. Police.					
16. Purchase of Wireless sets for West Bengal Police.	1,50	1,10	1,45	1,00	3,55(a)
39. Public Health.					
17. Santiniketan Water Supply Scheme.	1,82	..	1,32	1,00	2,32(a)
50. Civil Works.					
18. Thorough repairs to Jail buildings at Buxa.	1,51	..	1,17	77	1,94
19. Reconstruction of Police Buildings at Khedgree.	1,02	1,01	..	4	1,05
20. Construction of Nurses' quarters, etc., in connection with the scheme for opening 30 beds at ground floor of Eden Hospital Extension.	2,84 17(c)	1,25 ..	1,02 ..	60 17(c)	2,87 17(c)
21. Construction of Wardens' and Head Wardens' barracks in Central Jail at Midnapore.	1,26	1,39	6	5	1,50
22. Construction of Armed Police Barrack in the Bodyguard Lines, Alipore.	22,92 1,01(b)	.. ..	3,13 ..	19,79 1,01(b)	22,92 1,01(b)
23. Construction of temporary district head quarters of West Dinajpur at Balurghat.	3,02	1,74	59	25	2,58
24. Opening of a special Jail at Berhampore.	3,34	3,39	1	20	3,00
25. Constructing an additional storey over the Anderson House, Alipore.	2,32	2,08	..	50	2,58(a)
26. Construction of Police Lines in the temporary district head quarters of West Dinajpur at Balurghat.	2,09	1,65	17	20	2,02

(a) Previous estimate revised. (b) Plumbing portion. (c) Represents figures for electric portion.

(Figures are in thousands of rupees.)

Major head of account and name of scheme.	Amount of sanctioned estimate.	Expenditure to end of 1948-49.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
Debited to Revenue Account					
<i>—contd.</i>					
<i>50. Civil Works—contd.</i>					
27. Construction of a new four-storied building between Blocks I and II of Writers' Buildings.	5,99	..	2,11	4,84	6,95
28. Extension of Basirhat Sub-Jail.	2,41	..	80	1,61	2,41
29. Extension of poultry multiplication Centre at Midnapore.	1,64	2,02	4	6	2,12(a)
30. Construction of additional sheds in the compound of Anderson House, Alipore.	4,58 50(b)	3,84 35(b)	3	1 15	3,88 50(b)
31. Construction of Belgachia Bridge.	31,34	..	..	31,34	31,34
32. Providing accommodation for the 2nd Battalion of the Armed Police in the Compound of Government House, Barrackpore.	2,76	1,90	15	71	2,76
33. Construction of a landing ground at Balurghat.	12,98	..	66	6,94	7,60
34. Short-term scheme for accommodation of E. F. R. at Hijli.	1,00	..	70	37	1,07
35. Construction of the main road on the Eastern site in Part II of the Development area at Kalimpong.	4,06	2,80	49	77	4,06
36. Construction of the main road on the West side in part II of the Development area at Kalimpong.	2,43	1,27	1,05	10	2,42
37. Conversion of the existing service privies and Urinals into water-borne system in the new Central Jail, Dum Dum.	1,07	..	..	1,07	1,07
<i>63. Extraordinary charges in India.</i>					
38. Construction of 154 hexagonal types of sentry boxes at various procurement godowns.	1,14	1,14	1,14
Total Commitments	4,51,08	2,21,50	17,12	2,11,98	4,50,60



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