



सत्यमेव जयते

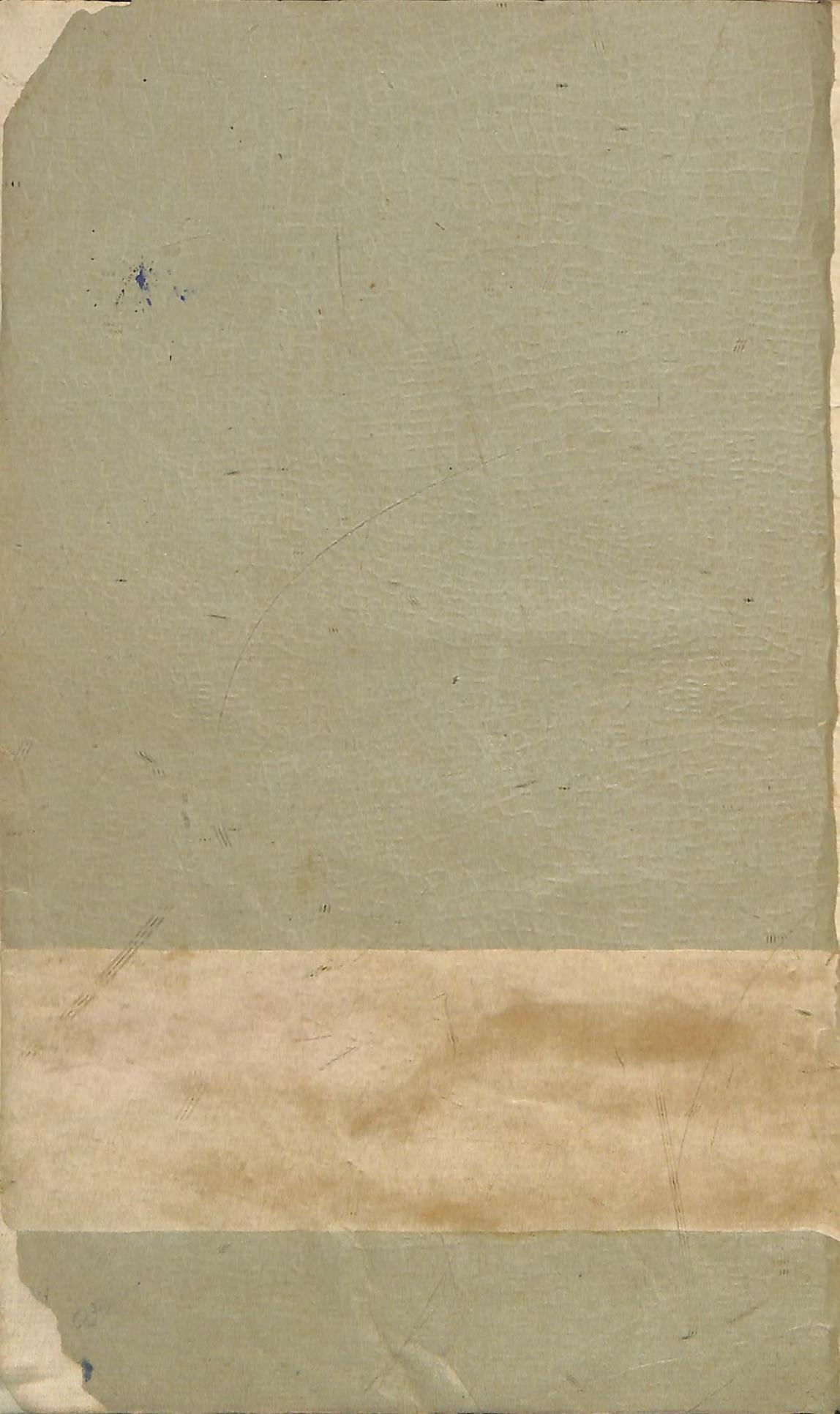
Government of West Bengal

Finance Accounts

1960-61

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

1961





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Finance Department
1961

ERRATA

TO THE

GOVERNMENT OF WEST BENGAL FINANCE ACCOUNTS FOR 1960-61.

Table of contents—Page (i).

- Page—Accounts—Statement No. 7—Line 1. *Insert* the words “and other” between the words “Capital” and “Expenditure”.
- Page—3—Paragraph 2—Line 3 .. *Read* “Account” for “Accounts”.
- Page—4—Disbursements—Extraordinary items—Actuals—1960-61. *Read* “4,30.29” for “4,3029”.
- Page—5—Capital—Agricultural Improvement and Research—Actuals—1960-61. *Read* “10.90” for “10,90”.
- Page—5—foot-note (b). .. *Read* “Department” for “Deperment”.
- Page—8—Line 1 *Read* “Corresponding” for “Coresponding”.
- Page—9—Column 1 *Delete* the star mark against 82B and put it against 82, etc.
- Page—12—third Sub-paragraph—Line 1. *Delete* the word “shown”.
- Line 3 *Read* “has” for “have”.
- Page—13—line 1 .. *Read* “sets” for “set”.
- Sub-paragraph(i)—Line 4 .. *Read* “par” for “per”.
- Page—16—heading of Paragraph 9 .. *Read* “raised” for “raied”.
- Page—17—item 1—Column 2 .. *Read* “Corporation” for “Corproation”.
- Page—18 *Delete* the words “Budgetary position” occurring below the heading.
- Pages—23 and 24—IV—Taxes on Income other than Corporation tax and Estate Duty—Column 1. *Delete* the words “and Estate Duty”.
- Page—25—7—Land Revenue—Column 6. *Read* “4,73,81,556” for “4,7381,556”.
- Page—31—Column 3—last item—Page 103—Column 1. *Read* “85-A—Capital Outlay on Schemes of Government trading” for “85-A—Capital Outlay on State Schemes of Government trading”.
- Pages—34, 35, 36 and 37—heading .. *Insert* “,” after Finance Accounts.
- Pages—38 and 39 *Read* “Tools and Plant” for “Tools and Plants”.

- Page—44—XXIX Read "from" for "form" occurring between the words "Subventions" and "the Government".
- Page—46—XLA Read "Mayurakshi Reservoir Project" for "Mayurakshi Reservoir Project".
- Page—49—LIA Read "Development" for "Development".
Read "Community Development Projects" for "Community Development Project".
- Page—53—13—Other Taxes and Duties —Taxes of Entry, etc. Read "Loco" for "Loca".
- Page—63—I—Miscellaneous—Discretionary Grants, etc.—Column 3. Read "84,024" for "4,024".
- Page—68—Development Schemes—Column 3. Read "12,59,94,743" for "1259,94,743".
- Page—70—Employees State Insurance Schemes—Column 3. Read "20,28,888" for "2,28,888".
- Page—71—Public Health Establishment—Column 4. Read "25,13,293" for "25,12,293".
- Page—74—Column 1 Read "concl." for "contd." occurring after F.—Civil Administration.
- Page—82—Column 3 Insert word "Rs." at the top.
- Page—82—Cost of Printing work done by other Governments—Column 4. Read "10,964" for "10,96".
- Page—86—64C—Column 1 Read "Prepartition" for "preparation".
- Page—95—81—Capital, etc.—Original Works—Column 1. Read "communication" for "Communications".
- Page—97—82B—Column 1 Read "Receipts and Recoveries" for "Receipt and recoveries".
- Pages—104 and 105 Substitute the word "lakhs" for "crores" occurring above the statement.
- Page—110—last sub-paragraph of Paragraph 1. Omit the word "the" occurring before the word "account" in line 11 of this Sub-paragraph.
- Page—110—Column I heads Read "P-Loans... State Governments" for "P-Loans... State Government".
- Page—110—item (1) Read "Committees" for "Committee".
- Page—110—item (2) Read "Agriculturists" for "Agriculturists".
- Page—111—Column 1—S—Deposits and Advances—Other Account (1)—Deposit Account—Agricultural Research. Insert the word "of" between the word "Council" and "Agricultural".
- Page—111—Column 1—item 9(i) Read "Advances" for "Advance".
- Page—111—Column 1—item 9(ii) Read "Conveyances" for "Conveyance".
- Page—115—B—Part II—Accounts Delete the words "Review of Balances".

- Pages—117, 118, 120 and 122—Columns 2-5. *Insert* the word “Rs.” at the top.
- Page—118—Heading *Read* “Summary” for “Sumary”.
- Page—123—W(Opening and closing) Cash Balance—Cash in Treasury, Column 4. *Read* “25,68,535” for “21,68,533”.
- Page—123—Total W—Cash Balance—Column 3. *Read* “2,29,02,483” for “29,02,483”.
- Pages—126 and 128—Columns 3-6 .. *Insert* the word “Rs.” at the top.
- Page—129 (2 Columns) *Insert* the word “Rs.” at the top.
- Page—130—Columns 2-9 *Insert* the word “Rs.” at the top.
- Page—131—Columns 2-8 *Insert* the word “Rs.” at the top.
- Page—132—Columns 2-7 *Insert* the word “Rs.” at the top.
- Page—135—Column 1—Heading .. *Read* “Conveyances” for “conveyance”.
- Page—138—Heading—Line 2 .. *Read* “departmental” for “department”.

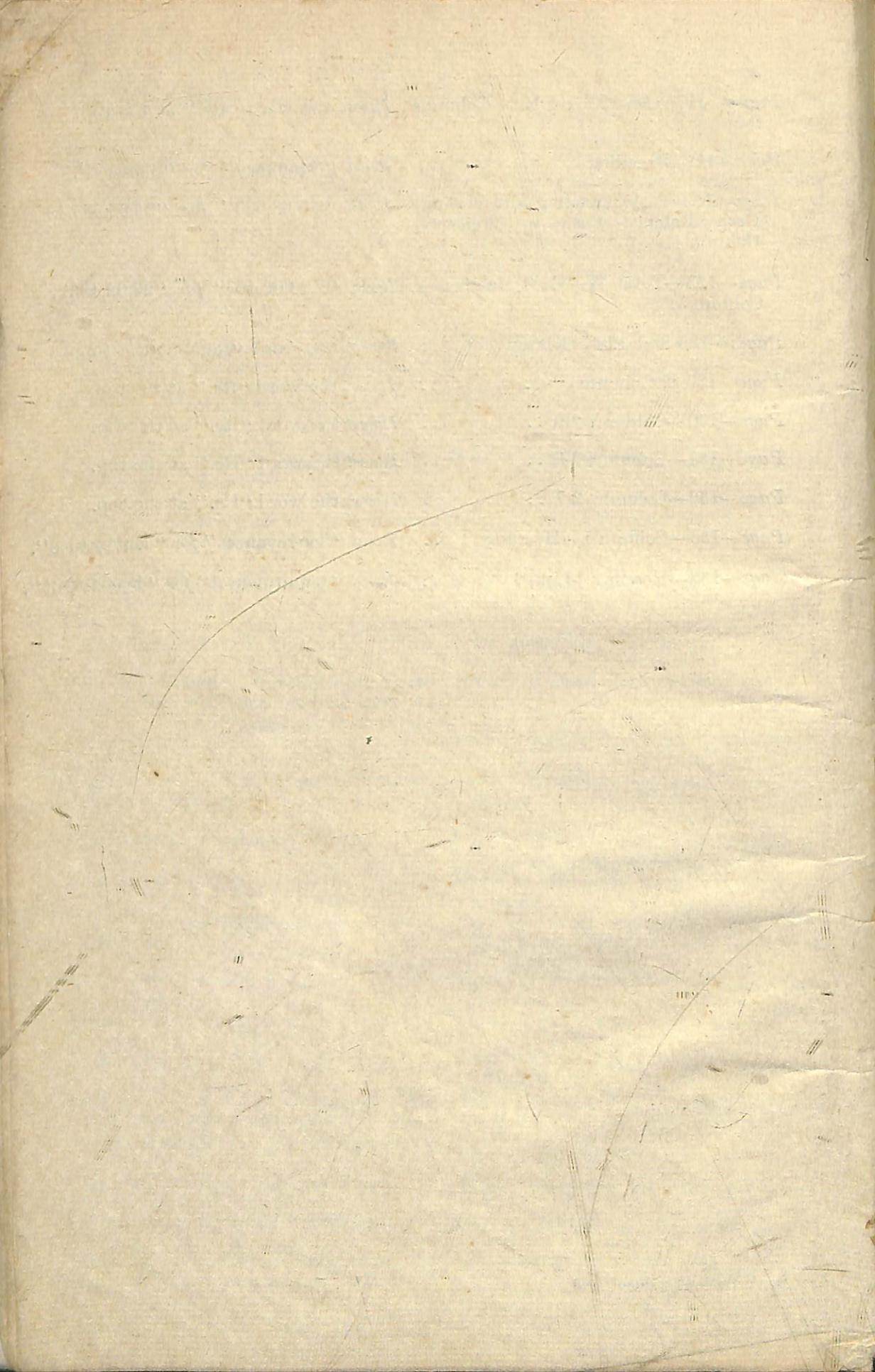


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Finance Accounts of the Government of West Bengal for the year 1960-61

Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of West Bengal for the year 1960-61 presents the accounts of the receipts and outgoings of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in its books. It supplements the accounts separately presented in the form of Appropriation Accounts for each Grant.

These accounts, which as Comptroller and Auditor General, I am required to prepare, have been prepared and 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 at present 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 this compilation as well as in the Audit Report, 1962, the accounts now presented are correct statements of the receipts and outgoings of the Government for the year 1960-61.

A. K. ROY,

Comptroller and Auditor General of India.

NEW DELHI:

2 MAY 1962

The

A.—GENERAL FINANCE ACCOUNTS

I.—REVIEW

INTRODUCTORY

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

Part I—Consolidated Fund.

Part II—Contingency Fund.

Part III—Public Account.

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

(1) Revenue;

(2) Capital; and

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

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

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

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

(1) Debt (other than those included in Part I) and Deposits; and

(2) Remittances.

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

The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year ending 31st March 1961 as distinguished from the amounts due to or by Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and for presenting the true state of affairs of Government commercial undertakings run on commercial principles. The detailed accounts of this class of undertakings are, therefore, maintained outside the regular accounts in proper commercial form and these accounts are subjected to a suitable audit check by the Indian Audit and Accounts Department.

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

The Major Heads are subdivided into Minor Heads and the Minor Heads into Sub-heads and Detailed heads. Under each of these heads, the expenditure is shown distributed between Charged and Voted. The Major, Minor and Sub-heads prescribed for the classification of 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 co-relation is maintained between the Demands for Grants and the Appropriation Accounts on the one hand, and the Finance Accounts on the other.

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

SUMMARY OF THE TRANSACTIONS, FOR THE YEAR UNDER REVIEW 1960-61.

4. A summary of the transactions during the year under review as compared with the actuals of the previous year is given in the subjoined statement.

Receipts.	Actuals.		Disbursements.	Actuals.	
	1959-60.	1960-61.		1959-60.	1960-61.
	1	2		3	4	5	6
PART I.—CONSOLIDATED FUND					
(1) REVENUE—					
Principal Heads of Revenue—			Direct Demands on the Revenue—		
Union Excise Duties ..	6,00.88	6,02.83	Taxes on Income other than Corporation Tax.	5.86	5.98
Taxes on Income other than Corporation Tax.	8,73.33	12,05.23	Land Revenue ..	4,30.55	4,73.82
Estate Duty	40.56	20.15	State Excise Duties ..	44.71	45.03
Taxes on Railway Fares	82.47	87.01	Stamps	9.04	9.36
Land Revenue ..	5,03.92	6,32.72	Forest	1,08.15	1,27.97
State Excise Duties ..	6,02.20	6,16.77	Registration ..	24.04	25.14
Stamps	3,69.88	3,99.73	Taxes on Vehicles ..	4.50	4.50
Forest	1,58.86	1,67.86	Sales Tax	24.02	25.15
Registration	67.74	70.63	Other Taxes and Duties	11.82	11.88
Taxes on Vehicles ..	2,06.33	2,19.47			
Sales Tax	17,11.48	19,73.12			
Other Taxes and Duties	9,16.87	9,11.93			
Total—Principal Heads ..	61,34.52	69,07.45	Total—Direct Demands	6,63.59	7,28.88
Irrigation—			Irrigation	1,13.00	1,38.04
Net Receipts ..	-7.30	-13.39	Debt Services ..	5,57.20	7,07.73
Debt Services ..	1,13.50	1,45.36	Civil Administration ..	47,73.86	50,60.51
Civil Administration ..	11,13.91	10,69.13	Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.	5,02.45	5,75.87
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.	67.80	68.19	Miscellaneous ..	15,61.40	16,63.00
Electricity Schemes—			Extraordinary Items ..	4,16.29	4,30.20
Net Receipts ..	-.09	..			
Miscellaneous ..	10,21.51	7,11.95			
Contribution and Miscellaneous adjustments between Central and State Governments.	5,84.24	5,85.41			
Extraordinary Items ..	1,35.53	1,29.55			
Total—Revenue Receipts	91,63.62	96,03.65	Total—Expenditure on Revenue Account.	85,87.79	93,04.21
Surplus	5,76.00	2,99.38			

PART I.—CONSOLIDATED FUND—*concl'd.*

Receipts.	Actuals.		Disbursements*	Actuals.	
	1959-60.	1960-61		1959-60	1960-61
			(2) Capital—		
			Payment of compensation to Land Holders, etc., on the Abolition of the Zamindari System.	1,83.74	1,44.74
			Irrigation	81.03	79.84
			Agricultural Improvement and Research.	10.57	10.90
			Industrial Development	1,06.43	68.87
			Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.	10,01.93	10,70.07
			Other works	6,75.44	10,61.70
			Road and Water Transport Schemes.	54.51	40.94
			Commuted Value of Pensions.	5.94	8.51
			State Schemes of Government Trading.	1,09.65	-2,11.07
			Total—Capital Expenditure.	22,29.24	22,74.50
			(3) Debt—		
			Public Debt—		
Permanent Debt ..	7,72.25	7,05.32	Permanent Debt ..	..	..
Floating Debt ..	..	..	Floating Debt ..	..	..
Loans from the Central Government.	22,92.55	25,52.35	Loans from the Central Government.	4,23.09	5,64.65
Other Loans ..	79.71	1,72.01	Other Loans ..	10.00	9.43
Total ..	31,44.51	34,29.68	Total ..	4,33.09	5,74.08
Loans and Advances by State Government—			Loans and Advances by State Government—		
Recoveries of Loans and Advances.	2,93.95	3,01.46	Loans and Advances ..	7,57.57	10,32.19
Total ..	2,93.95	3,01.46	Total ..	7,57.57	10,32.19
Total—Consolidated Fund.	1,26,02.08	1,33,34.79	Total—Consolidated Fund.	1,20,07.69	1,31,85.04

PART II.—CONTINGENCY FUND.

Contingency Fund .. .. .	..	(a) 17	Contingency Fund	[17	(b) 10
Total .. .. .	..	.17	Total .. .. .	.17	.10

(a) Recoupment during the year of expenditure met out of Contingency Fund during 1959-60.

(b) Expenditure met from the Contingency Fund (Land Revenue Department) but not recouped during the year.

PART III.—PUBLIC ACCOUNT.

Debt (Other than those mentioned in Part I) and Deposits.

Receipts.	Actuals.		Disbursements.	Actuals.	
	1959-60	1960-61		1959-60	1960-61
Unfunded Debt—			Unfunded Debt—		
State Provident Funds ..	1,93.49	2,06.70	State Provident Funds	1,10.36	1,13.27
Deposits and Advances—			Deposits and Advances—		
Deposits bearing interest—			Deposits bearing interest.		
Deposits of Depreciation Reserve Fund of Government Commercial Concerns.	6.40	..	Depreciation Reserve of Government Commercial Concerns.	..	= 43.00
Reserve Funds—			Other Deposits ..	..	.12
Transport .. ..	.89	..	Deposits not bearing interest—		
Deposits not bearing interest—			Sinking Fund Investment Account.	24.75	2,91.98
Appropriation for Reduction or Avoidance of Debt.	2,18.88	2,67.01	West Bengal Famine Insurance Fund.	1,15.78	1,15.77
Sinking Fund Investment Account.	5.94	.45	Fund for promotion of education amongst educationally backward classes.	11.24	11.24
West Bengal Famine Insurance Fund.	1,16.30	1,16.30	Depreciation Reserve Fund of Government Presses.	.02	..
Depreciation Reserve Fund—Government Presses.	.41	2.23	Other Reserve Funds ..	.68	2.31
Fund for promotion of education amongst educationally backward classes.	11.24	11.24	Deposits of Local Funds	14,05.04	21,94.36
Other Reserve Funds ..	27.97	2.99	Civil Deposits ..	22,45.49	16,04.66
Deposits of Local Funds	15,13.29	23,94.24	Other Accounts ..	40.44	23.40
Civil Deposits ..	22,87.95	17,59.96	Advances not bearing interest.	3,39.44	2,85.28
Other Accounts ..	56.18	44.59	Suspense	1,49,84.33	1,35,15.22
Advances not bearing interest.	2,93.02	3,15.66			
Suspense	1,41,76.95	1,31,41.23			
Miscellaneous ..	.50	..			
Total ..	1,87,15.72	1,80,55.90	Total ..	1,91,67.21	1,80,87.34
Remittances	59,10.39	59,66.02	Remittances	59,95.23	61,86.47
Total—Public Account ..	2,48,19.60	2,42,23.62	Total—Public Account	2,52,72.80	2,43,37.03
Total—Receipts ..	3,74,21.68	3,75,63.58	Total—Disbursements ..	3,72,80.49	3,75,72.22
Opening Cash Balance ..	87.83	2,29.02	Closing Cash Balance ..	2,29.02	2,20.38
Grand Total ..	3,75,09.51	3,77,92.60	Grand Total ..	3,75,09.51	3,77,92.60

The Cash balance decreased during the year by Rs. 8.64 lakhs. See also paragraph 10 dealing with Balance.

Revenue Position of Government—General Remarks

5. The statement below summarises the position in regard to Revenue and Expenditure within the Revenue Account for the years 1956-57 to 1960-61 :

[In lakhs of rupees.]			
Year.	Revenue Receipts.	Expenditure within the Revenue Account.	Surplus + Deficit — (Difference between 2 and 3).
1	2	3	4
1956-57	57,61.14	71,20.08	—13,58.94
1957-58	68,28.16	70,18.10	—1,89.94
1958-59	80,38.70	79,35.43	+1,03.27
1959-60	91,63.62	85,87.62	+5,76.00
1960-61	96,03.65	93,04.27	+2,99.38

The revenue receipts for the year under review include :

- (1) Share of net proceeds of Taxes on Income other than Corporation Tax (Rs. 11.20 crores), Union Excise Duties (Rs. 6.03 crores) and Estates Duties (Rs. 20.15 lakhs).
- (2) Taxes on Railway Fares assigned to States (Rs. 87.01 lakhs).
- (3) Grants-in-aid received from the Central Government under Article 275(i) of the Constitution (Rs. 5.14 crores).
- (4) Other cash Grants received from the Government of India for different purposes and Schemes (Rs. 8.71 crores).

No new tax was levied and no changes were made in the existing taxes during the year under review.

The revenue receipts increased from Rs. 91,63.62 lakhs in 1959-60 to Rs. 96,03.65 lakhs in the year under review. The increase was mainly under heads "Taxes on Income other than Corporation Tax" (due to larger assignment of share of Income Tax by the Central Government) "Sales Tax" (due to growth and larger collection of arrears) and "Miscellaneous" (due to larger recoveries from Central Government in respect of expenditure on displaced persons) which was partly counterbalanced by shortfalls under "Civil Administration" and "Miscellaneous Adjustments, etc."

There was also corresponding increase in expenditure from Rs. 85,87.62 lakhs in 1959-60 to Rs. 93,04.27 lakhs in the year under review. In the Administrative Departments, the increase was notable under the head "Police" where the expenditure rose from Rs. 7.77 crores in 1957-58 to Rs. 8.35 crores in 1960-61. In Development and Social Service Departments, increase occurred mainly under the heads "Education" and "Medical" where the expenditure increased from Rs. 11.38 crores and Rs. 4.68 crores in 1957-58 to Rs. 16.76 crores and Rs. 6.73 crores respectively in the year 1960-61.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT

Progressive Capital Outlay to end of the year

6. The following table shows a progressive account of the capital expenditure outside the Revenue Account of the Government of West Bengal up to the end of 1960-61:

Nature of Expenditure.	(In lakhs of rupees.)		Total.
	Expenditure up to 1959-60.	Expenditure during 1960-61.	
1	2	3	4
65.—Payment of compensation to Landholders, etc., on the abolition of the Zamindari system	4,61.93	1,44.74	6,06.67
65A.—Capital Outlay on Forests .. .. .	.13	..	.13
68.—Construction of Irrigation, etc., Works (Commercial)	4,81.74	15.76	4,97.50
68A.—Construction of Irrigation, etc., Works (Non-Commercial)	1,29.65	64.08	1,93.73
71.—Capital Outlay on Schemes of Agricultural Improvement and Research	1,08.36	10.91	1,19.27
72.—Capital Outlay on Industrial Development	2,71.75	68.87	3,40.62
80A.—Capital Outlay on Multipurpose River Schemes	97,54.02	4,25.37	1,01,79.39
*81.—Capital Account of Civil Works outside the Revenue Account	39,28.35	6,44.69	45,73.04
81A.—Capital Outlay on Electricity Schemes	1,28.14	..	1,28.14
82.—Capital Account of other Works outside the Revenue Account	34,13.37	10,61.70	44,75.07
*82B.—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account	5,46.99	40.94	5,87.93
83.—Payments of Commuted Value of Pensions	27.05	8.51	35.56
85A.—Capital Outlay on State Schemes of Government Trading	—1,49.23	—2,11.07	—3,60.30
Total	1,91,02.25	22,74.50	2,13,76.75

*Expenditure on the original construction of buildings and roads costing more than Rs. 20,000 and on the development of State Roads are recorded under the head "81—Capital Account of Civil Works outside the Revenue Account" while the outlays on—(1) Kanchrapara Area Development Scheme, (2) Re-housing of Bustee-dwellers, (3) Scheme for building of residential flats, (4) Scheme for housing and colonisation of displaced persons, (5) Development and Administration of Industries at Durgapur, (6) Tollygunge Land Development Scheme, (7) Community Development Projects and National Extension Service, (8) Greater Calcutta Milk supply Scheme, (9) Improvement and establishment of T.B. Hospitals, (10) Development of Digha, (11) Salt Lake Reclamation Scheme, (12) Subsidised Industrial Housing Scheme and (13) Rural Health Centres, are recorded under the head, "82—Capital Account of other works outside the Revenue Account."

Financial results of Irrigation Works and Multipurpose River Schemes for the year 1960-61

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

[In thousands of rupees.]

Name of Projects.	Direct Capital Outlay.		Revenue Receipts during 1960-61.		Total Revenue Receipts.	Net Revenue excluding Interest.		Net profit or loss after meeting Interest.			
	*During 1960-61.	To end of 1960-61.	Direct Revenue Public Works Receipts.	Portion of land revenue due to works.		*Direct working expenses.	Surplus of Revenue over expenditure (+) or of expenditure over Revenue (-).	*Interest on Capital.	Surplus of Revenue over expenditure (+) or of expenditure over Revenue (-).		
	2	3	4	5	6	7	8	9	10	11	12
A.—Irrigation Works.											
Unproductive—											
Midnapore Canal ..	..	83,07	2,72	..	2,72	5,86	-3,14	3.7	3,53	-6,57	8.0
Bakreswar Scheme ..	..	7,01	41	..	41	29	+12	1.7	30	-18	2.5
Damodar Canal ..	68	1,31,35	1,34	..	1,34	5,54	-4,20	.2	5,57	-9,77	7.4
B.—Navigation, Embankment and Drainage Works.											
Unproductive—											
Sonarpur-Arapanch Drainage Scheme (b) ..	2,52	1,81,60	7	..	7	5,39	-5,32	2.9	7,66	-12,98	7.1
Hijji Tidal Canal ..	..	25,51	25	..	25	78	-53	2.0	1,08	-1,61	6.3

Calcutta and Eastern Canals	21,82	3,23	..	3,23	7,60	-4,37	20.0	93	-5,30	24.2
Sundarbans Steamer Route	7,53	56	..	56	36	+20	2.6	32	-12	1.5
Dredging, "Bidyadhari"	(a) 7,96	..	..	..	..	..	..	34	-34	4.2
Dredger—Burdwan	13,63	..	..	..	50	-50	3.6	58	-1,08	7.9
Karatowa Talma Irrigation Scheme	7,16	21,18	..	..	..	..	..	75	-75	3.5
Construction of Irrigation Bungallow at Jalpaiguri near Jalbhaka, Jalpaiguri .. .. .	..	31	..	..	..	..	..	1	-1	4.2
Further Development of River Research Institute	2,18	9,85	..	..	..	..	..	37	-37	3.7
Amta Basin Drainage Scheme	2,11	16,45	..	..	..	..	..	66	-66	4.0
Remodelling Calcutta Drainage Outfall from Bantala to Kultu	1,11	15,87	..	..	..	..	..	65	-65	4.1
C.—Multipurpose River Schemes.										
Mayurakshi Reservoir Project	8,78	15,26,42	..	20,53	31,60	-11,07	0.72	64,69	-75,76	4.9
Kangsabati Reservoir Project	1,56,23	4,90,57	..	..	..	..	..	17,53	-17,53	3.5
Total	1,80,77	25,60,13	..	29,11	57,92	-28,81	1.1	1,04,97	-1,33,78	5.2

*Met from Consolidated Fund.

(a) Excludes 3,00 met from Contribution,

(b) Declared as "Unproductive;" vide Government of West Bengal, Irrigation and Waterways Department, letter No. 399-I.A., dated the 25th January 1961.

The small decrease in the percentage of loss is due to increase in the revenue receipts of Mayurakshi Reservoir Project for the year 1960-61.

There are five Irrigation Schemes in the State which have been declared as commercial undertakings. The total outstanding revenues to end of the year under report on account of water-rates is Rs. 116.08 lakhs.

The outstandings shown against the Mayurakshi Reservoir Project relate only to areas for which regular assessment of water-rates had been made. Besides this, a large area of land of about 4,78,778 acres have been brought under Compulsory Irrigation under the Bengal Development Act during the years 1954-55 to 1960-61 for which neither complete assessment nor any realisation of water-rates has been made.

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

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

There is no productive work in the State. The following works, which were being classified as "Productive" from the year 1954-55, were transferred to the "Unproductive" class during 1960-61:

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

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

Debt Position—General statement

8. The Legislature of the State has not laid down any limit under the provisions of Article 293 of the Constitution on the borrowings of the State.

The following statement set forth the debt position of the Government of West Bengal as on 1st April 1960 and 31st March 1961.

(In lakhs of rupees.)

Nature of Debt.	Amount of Debt.		
	On 1st April 1960.	On 31st March 1961.	Difference (+) or (—).
1	2	3	4
Permanent Debt	34,85.61	41,90.93	+7,05.32
Floating Debt .. .. .	..	..	..
Loans from the Central Government ..	(a) 2,36,10.49	2,55,98.20	+19,87.71
Other Loans	(b) 2,00.62	3,63.20	+1,62.58
Unfunded Debt	(c) 9,25.78	10,19.20	+93.42
Gross Total—Debt ..	2,82,22.50	3,11,71.53	+29,49.03
Deduct—Outstanding Loans and Advances made by the State Government ..	(d) —60,39.24	—67,69.97	—7,30.73
Net Debt ..	2,21,83.26	2,44,01.56	+22,18.30

It will be seen from the above statement that the net liability of the State Government on account of debt increased from Rs. 2,21.83 crores to Rs. 2,44.02 crores at the end of the year under review.

The increase in the gross debt since 1st April 1950 has been as follows:

Year.	(In crores of rupees)
1-4-1950	... 17.64
1-4-1955	... 122.42
1-4-1958	... 219.51
1-4-1960	... 282.23
1-4-1961	... 311.71

The details of debts are given below:

(i) **Permanent Debt:** Long term loans raised from the open market to finance certain projects involving capital expenditure have been shown under this category. A loan of Rs. 7,05.32 lakhs was raised at a discount of one-fourth per cent. during the year redeemable at per in 1969 at 4 per cent. Full particulars of the outstanding loan will be found in Statement No. 2 Part B-II of the Accounts on pages 124-128.

(a) Differs from the previous year's closing balance by (—) 1.54 due to correction.

(b) Differs from the previous year's closing balance by + 1.54 due to correction.

(c) Differs from the previous year's closing balance by (—) .01 due to correction.

(d) Differs from the previous Year's closing balance by +.46 due to correction.

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

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

Sinking Fund.—In addition to the annual contributions to the respective Depreciation Funds, an annual contribution is to be made to the Sinking Fund for amortisation of the loans at such rates as the Government may decide from time to time to be necessary. During the year under review a sum of Rs. 55.49 lakhs was adjusted to the Depreciation Fund, Rs. 1,93.91 lakhs to the Sinking Fund and Rs. 17.61 lakhs was received as interest on the investments made in the previous year. The total accumulation at the end of the year thus came to Rs. 10,94.90 lakhs out of which a sum of Rs. 5,85.55 lakhs stood invested in the securities of the West Bengal Government.

The increase in the contribution to the sinking Fund since 1950-51 was as follows :

Year.	(In lakhs of rupees.)
1950-51	Nil
1955-56	59.00
1958-59	154.47
1959-60	208.04
1960-61	249.40

(ii) **Loans from the Central Government:** This includes Rs. 1,95.04 lakhs on account of the West Bengal Government's share of the total loan outstanding against the Government of Undivided Bengal at the time of Partition. Government of West Bengal did not consider any amortisation arrangement necessary for repayment of loans taken from the Central Government as they did not like to disturb their Revenue Budget by including provisions for repayment of loans or for non-obligatory sinking funds. A statement of the pre-Partition and post-Partition loans taken by the State Government is given in Statement No. 2 in Part B-II of Accounts at Pages 124-128.

The repayment of loans taken from the Central Government has not been regular in the case of Rehabilitation loan, loans for Mayurakshi Project Chemical Fertiliser under Grow More Food Scheme, loans for Educational Development, Cottage and Small Scale Industries (other than Handloom Industry) and loans for Handloom Industry.

As regards the Rehabilitation loans, the revised terms and condition of repayment are still undecided. Sums of Rs. 18.81 crores on account of principal and Rs. 8.34 crores on account of interest remained outstanding towards repayment on this account as per original terms and conditions of repayment. The terms and conditions for repayment of the loans for the Mayurakshi Reservoir Project were revised in November, 1961 and all the amounts of principal and interest due up to 1961-62 according to these terms and conditions were repaid in March, 1962.

The overdue amounts on account of principal and interest on 31st March, 1961 on other Central Government loans are indicated below:

	Principal.	Interest.
	In lakhs of rupees.	
Chemical Fertiliser under Grow More Food Scheme ..	2,15.41	10.12
Loans for Educational Development	16.51	7.94
Cottage and Small Scale Industries (other than Handloom)	18.33	8.03
Handloom Industry	10.85	.87

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

The rate of interest (viz., 4 per cent. for Power and 3 per cent. for Irrigation and other purposes in respect of loans sanctioned prior to 1957-58 and 4½ per cent. in respect of loans sanctioned after 1957-58), proposed by the Finance Commission in respect of the loans for Multipurpose River Valley Projects has been adopted by the Damodar Valley Corporation from 1960-61.

An aggregate amount of Rs. 16.92 crores was received by the State Government during 1960-61 as Ways and Means Advance for Plan Schemes of which Rs. 11.37 crores had been adjusted as loan and Rs. 5.55 crores as grant. This loan has been shown included in the total loan of Rs. 25.52 crores received during 1960-61.

(iii) **Other Loans:** Loans taken from other sources have been exhibited under this item. Loans amounting to Rs. 172.01 lakhs were obtained on this account during the year under Review. The balance of loans is made up as detailed below:

	(In lakhs of rupees)	
Loans from Khadi and Village Industries Commission ..	11.36	
Loans from National Co-operative Development and Warehousing Board	17.86	
Loans from National Agricultural Credit (Long Term Operation) Fund of the Reserve Bank of India	20.28	
Loans from the Indian Central Oilseeds Committee ..	.18	
Loans from the Life Insurance Corporation of India ..	3,13.52	
Total ..	3,63.20	

The loans from the Life Insurance Corporation of India shown above were to enable the State Government to grant loans under the Middle Income Group Housing Scheme and Rental Housing Scheme for State Government employees. The amount is repayable in 20 to 25 equated annual instalments with interest at 5 per cent.

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

(v) **Loans and Advances by State Government:** This comprises loans and advances granted to local bodies, cultivators, Government servants and displaced persons, etc., which are ultimately recoverable from them. The total loans and advances on this account amounted to Rs. 67.70 crores on

31st March, 1961. A detailed account of the transactions and balances outstanding under each category is given in Statement No. 4 of Part B-3 Accounts. The interest received by the State Government on this account amounted to Rs. 49.85 lakhs.

The amounts of recoveries in arrears in respect of loans other than those granted to Municipalities, District Boards and Calcutta Corporation for which detailed accounts are maintained by departmental officers are not available. The overdue amount of loans recoverable from Municipalities, District Board and Calcutta Corporation at the end of 1960-61 was Rs. 19 lakhs (principal Rs. 10.78 lakhs + interest Rs. 8.71 lakhs).

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

				(In lakhs of rupees)
Contribution to Sinking Fund	..	..	..	2,49.4
Interest on Permanent Debt	..	..	..	1,52.8
Management of Debt	..	..	..	..
Expenditure connected with the issue of new loans	..	..	..	..
Interest on other loans	..	..	..	8.0
Interest on loans taken from the Central Government	..	..	..	5,01.0
Interest on State Provident Fund Balances	..	..	..	35.0
			Total	9,47.2
<i>Deduct—Interest realised by Government on State Loans and Advances</i>				49.0
<i>Deduct—Interest realised on investment of Cash Balance</i>				52.0
<i>Deduct—Interest on Capital advanced to the D. V. C.</i>				1,47.0
			Net Charge	6,98.2

The net interest charges paid during the year (excluding contribution to the Sinking Fund) was Rs. 4.49 crores for the year 1960-61 which works out to 4.7 per cent. of the revenues for that year. The increase in the net interest charges paid since 1950-51 is shown below:

		(In lakhs of rupees)
1950-51	...	37.27
1955-56	...	270.95
1958-59	...	653.83
1959-60	...	363.04
1960-61	...	449.08

Guarantees given by the Government of West Bengal in respect of Loans raised by the Statutory Corporations, etc.

9. The Legislature of the State has not yet laid down any limit on the provision of Article 293 of the Constitution on the powers of the State Governments to give guarantees. The statement given below indicates

guarantees given by the Government of West Bengal and outstanding on the 31st March, 1961:

[In lakhs of rupees]					
Public or other body for which the guarantee is given.	Reference to the authority for giving of the guarantee.	Form and extent of guarantee.	Rate of interest, etc.	Maximum amount guaranteed.	Sums guaranteed outstanding on the 31st March, 1961.
1	2	3	4	5	6
State Corporations	Sections 6(1) and 7(2) of State Financial Corporation Act, 1951	Repayment of principal and interest and payment of annual dividend.	Interest at 4½% and 4¼% per annum to the holders of the bonds and Dividend at 3½% per annum.	2,00.00	2,00.00
Municipal Corporations, etc.	Section 6(2) of Howrah Bridge Act, 1926.	Service and repayment of loans.	Interest at 3½% per annum.	3,00.00	1,60.66
Co-operative Banks	Section 17(4)(c) of Reserve Bank of India Act.	Payable within one Year from the respective dates of draws.	Interest at 2% per annum.	2,30.00	48.00
Joint Stock Companies.					
National Sugar Mills	Guarantee Agreement dated 27th September, 1957 between Government of West Bengal and the National Sugar Mills Ltd.	Payment against overseas supplies to messrs. Duncan Stewart & Co. Ltd.	Interest at 1% above the Bank rate.	15.75	15.75
Ditto	Guarantee Agreement of 21st August, 1959 between Government of West Bengal and the National Sugar Mills Ltd.	Repayment of loan taken from West Bengal Financial Corporation.	Interest at 7% per annum.	10.00	10.00

BALANCE

10. The opening and closing cash balances (including investments of cash balances) were as follows:

			(In lakhs of rupees)	
			As on the 1st April 1960.	As on the 31st March 1961.
Cash ..	..	..	2,29.02	2,20.38
Investments ..	..	..	26,66.51	33,48.17
*Total ..			28,95.53	35,68.55

*These balances include certain amounts earmarked for specific purposes the details of which are given in statement No. 3 of Part B-II of the Review.

The cash balance of Rs. 2,20.38 lakhs at the end of the year under review comprised cash in Treasuries (Rs. 21.07 lakhs) and balance in the Reserve Bank of India (Rs. 1,99.31 lakhs).

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 Reserve 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 was any Ways and Means Advance taken during the year.

The interest realised during the year on Cash Balance Investment Account and earmarked funds was Rs. 69.90 lakhs.

SUMMARY OF GENERAL FINANCIAL POSITION

Budgetary position

11. The revenue and debt position of the Government has been reviewed in detail in paragraphs 5 and 8 respectively of the Review. The revenue receipts and expenditure during the year were Rs. 96.04 crores and Rs. 93.04 crores resulting in a revenue surplus of Rs. 3 crores compared with Rs. 5.76 crores during the last year.

For expenditure outside the Revenue Account the resources available to the State Government during 1960-61 and the preceding four years were as follows:

Net additions to	(In crores of rupees)	
	1960-61	1956-57 to 1960-61
(i) Permanent Debt	7.05	26.4
(ii) Floating Debt .. .. .	..	..
(iii) Loans from Central Government	19.88	119.1
(iv) Loans from other sources and Unfunded Debt	2.56	7.1
(v) Miscellaneous (Mainly excess of Deposits, etc., received by Government over repayments on that account).	4.30	15.1
(vi) Decrease in cash balance and investment .. .. .	..	..
(vii) Revenue Surplus	3.00	..
Total	36.79	169.7

An analysis of the expenditure incurred during the year from resources referred to above is given below:

I.—Capital expenditure on—	(In crores of rupees)	
	1960-61	1956-57 to 1960-61
(i) Irrigation and Multipurpose Schemes	5.05	44.1
(ii) Other Commercial Departments Undertakings, Schemes of Government Trading, Industrial Development, Road and Water Transport and Agricultural Schemes.	4.90	5.1
(iii) Other Capital expenditure—		
(a) Compensation to landholders, etc., on abolition of the Zamindari system	1.45	6.1
(b) Capital Outlay on Works	17.06	61.1
(c) Miscellaneous—Capital Outlay on other works and payments of commuted value of pensions.	.09	..

(In crores of rupees).

	1960-61	1956-57 to 1960-61
II Net outgo under Loans and Advances by the State Government, i.e., after taking into account repayment of loans.	7.31	29.72
III Revenue Deficit		5.70
IV Increase in Cash balance and Investment	6.73	16.29
Total	36.79	169.20

The progressive capital outlay on compensation to land holders etc. on the abolition of the Zamindari System amounted to Rs. 6.07 crores, against which the net receipts during 1960-61 were Rs. 86.18 lakhs which works out to 14 per cent. of the capital outlay.

The capital outlay on civil works was distributed between Administrative Departments and Social and Development Departments in the proportion of 38:62.

Assets and liabilities

The total liabilities of the State Government under the debt, deposits etc. heads amounted to Rs. 3,44.43 crores at the close of the year against Rs. 3,10.64 crores as on 1st April, 1960 as detailed below:

(In crores of rupees).

	As on 1-4-60.	As on 31-3-61.
Public Debt	272.96	301.52
Contingency Fund	5.00	5.00
Unfunded Debt	9.26	10.19
Deposits and Advances	27.84	34.34
Remittances	-4.42	-6.62
Total	310.64	344.43

A detailed account of the debt position of Government has been given in para. 8 of this Review. Against the liabilities shown above, the amounts due to Government together with the cash balances and investments on hand amounted to Rs. 103.38 crores at the close of the year as compared to Rs. 89.34 crores on the 1st April, 1960 as shown below:

(In crores of rupees)

	As on 1-4-60.	As on 31-3-61.
Loans and Advances by the State Government	60.39	67.70
Investments	26.66	33.48
Cash	2.29	2.20
Total	89.34	103.38

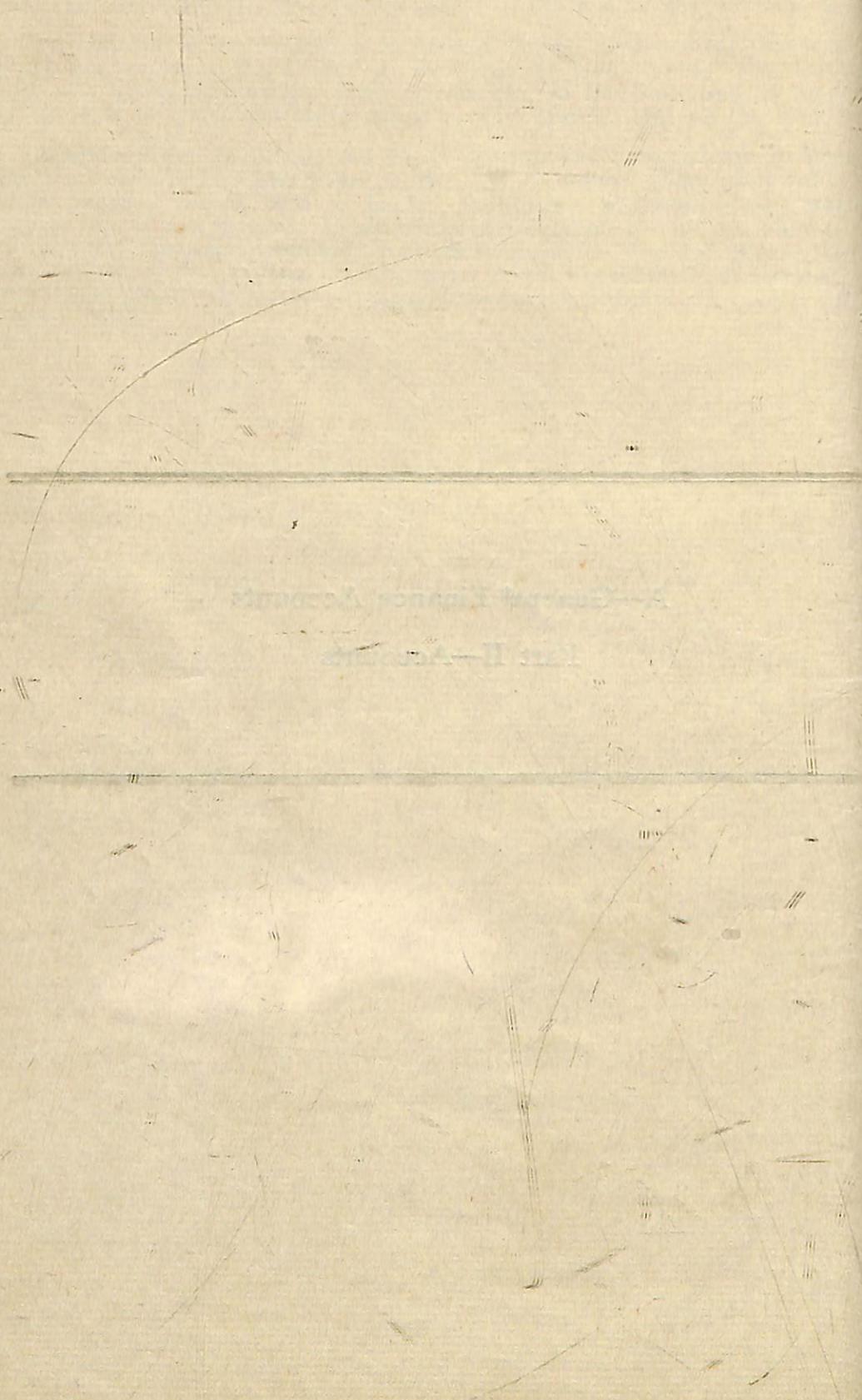
The net liability of the State which was not covered by any assets of the nature indicated above amounted to Rs. 241.05 crores on 31st March, 1961, as compared with Rs. 221.30 crores at the end of the previous year.

In addition to the liabilities mentioned above Government have also given guarantees to the extent of Rs. 7,55.75 lakhs being the amount borrowed by some Statutory Corporations etc., in the State and an amount of Rs. 4,34.41 lakhs was outstanding on 31st March, 1961 on this account.

Against these liabilities, the State Government incurred up to March, 1961, a total capital expenditure of Rs. 2,17.47 crores. The exact value of other physical assets, such as lands, buildings, communication works, forests etc. is not known. Investments of Government in the shares of Commercial concerns amounted to Rs. 2.21 crores on the 31st March, 1961. The details of the investments are given in the Appendix-I at the end of this compilation. A review of these investments appears in the Audit Report, 1962.

A—General Finance Accounts

Part II—Accounts



SECTION OF THE LAND OFFICE
 SHOWING THE POSITION OF THE

No. 1.—STATEMENT SHOWING THE PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE FOR THE YEAR, 1960-61

Heads.	Amount in thousands of rupees.	Percentage of total Revenue.	Percentage of total expenditure.
(1)	(2)	(3)	(4)
<i>Revenue.</i>			
A—Principal Heads of Revenue—			
II—Union Excise Duties	6,02,83	6.28	6.48
IV—Taxes on Income other than Corporation Tax and Estate Duty.	12,05,23	12.55	12.95
V—Estate Duty	20,15	0.21	0.22
VB—Taxes on Railway Fares	87,01	0.91	0.93
VII—Land Revenue	6,32,72	6.59	6.80
VIII—State Excise Duties	6,16,77	6.42	6.63
IX—Stamps	3,99,73	4.16	4.30
X—Forest	1,67,86	1.75	1.80
XI—Registration	70,63	0.73	0.76
XII—Taxes on Vehicles	2,19,47	2.29	2.36
XIII—Sales Tax	19,73,12	20.55	21.21
XIII—Other Taxes and Duties	9,11,93	9.49	9.80
Total—Principal Heads of Revenue	69,07,45	71.93	74.24
C—Irrigation (Net Receipts)	—13,39	—0.14	—0.14
E—Debt Services	1,45,36	1.52	1.57
F—Civil Administration	10,69,13	11.12	11.49
H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.	68,19	0.71	0.73
J—Miscellaneous	7,11,95	7.41	7.65
L—Contributions and Miscellaneous Adjustments between Central and State Governments.	5,85,41	6.10	6.29
M—Extraordinary Items	1,29,55	1.35	1.39
Grand Total—Revenue Receipts	96,03,65	100.00	103.22

No. 1.—STATEMENT SHOWING THE PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE FOR THE YEAR 1960-61—concl'd.

Heads.	Amount in thousands of rupees.	Percentage of total Revenue.	Percentage of total expenditure.
(1)	(2)	(3)	(4)
<i>Expenditure.</i>			
A—Direct Demands on the Revenue—			
4—Taxes on Income other than Corporation Tax and Estate Duty.	5,98	0.06	0.06
7—Land Revenue	4,73,82	4.94	5.09
8—State Excise Duties	45.03	0.47	0.48
9—Stamps	9.36	0.10	0.10
10—Forest	1,27,97	1.33	1.38
11—Registration	25,14	0.26	0.27
12—Taxes on Vehicles	4,50	0.05	0.05
12A—Sales Tax	25,15	0.26	0.27
13—Other Taxes and Duties	11,88	0.12	0.13
Total—Direct Demands on the Revenue	7,28,83	7.59	7.83
C—Irrigation	1,38,04	1.44	1.48
E—Debt Services	7,07,73	7.37	7.61
F—Civil Administration	50,60,51	52.69	54.39
H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.	5,75,87	6.00	6.19
J—Miscellaneous	16,63,00	17.31	17.88
M—Extraordinary Items	4,30,29	4.48	4.62
Grand Total—Expenditure on Revenue Account	93,04,27	96.88	100.00

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS.

Actuals for 1960-61.

Heads of Revenue.	Actuals for 1960-61.	Heads of Expenditure.	Actuals for 1960-61.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
A—Principal Revenue—		A—Direct Demands on the Revenue—			
II—Union Excise Duties ..	6,02,83,000	....	..	..	..
IV—Taxes on Income other than Corporation Tax.	12,05,22,938	4 Taxes on Income other than Corporation Tax	..	5,97,668	5,97,668
V—Estate Duty ..	20,15,000	....	..	..	..
VB—Taxes on Railway Fares.	87,01,000	....	..	..	..
VII—Land Revenue ..	6,32,71,562	7 Land Revenue ..	3,010	4,78,78,546	4,78,78,546
VIII—State Excise Duties ..	6,16,77,011	8 State Excise Duties ..	..	45,03,474	45,03,474
IX—Stamps ..	3,99,73,334	9 Stamps ..	..	9,35,920	9,35,920
X—Forest ..	1,67,85,784	10 Forest ..	..	1,27,97,354	1,27,97,354
XI—Registration ..	70,68,095	11 Registration ..	..	25,14,282	25,14,282
XII—Taxes on Vehicles ..	2,19,46,994	12 Taxes on Vehicles ..	4,50,000	..	4,50,000
XIII—Sales Tax ..	19,73,12,058	12A Sales Tax ..	5,131	25,09,921	25,15,052
XIII—Other Taxes and Duties.	9,11,93,570	13 Other Taxes and Duties.	..	11,88,051	11,88,051
Total ..	69,07,45,346	Total ..	4,69,141	7,24,25,211	7,29,88,862

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*contd.*

Heads of Revenue.	Actuals for 1900-01.	Heads of Expenditure.	Actuals for 1900-01.		Total.
			Charged.	Voted.	
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
C—Irrigation, Navigation, Embankment and Drainage Works.	..	C—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.	..	..	..
XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial).	..	17—Interest on Irrigation Works (Commercial).	22,74,824	..	22,74,824
Gross Receipts ..	..	18—Other Revenue Expenditure financed from ordinary Revenue.	..	1,15,29,255	1,15,29,255
Direct Receipts ..	8,58,088		..	..	..
Deduct—Working Expenses	—26,32,905		..	..	..
Net Receipts ..	—17,74,817		..	..	..
XVIII—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).	..		..	..	..
Direct Receipts ..	4,35,418		..	..	..
Total ..	—13,39,899	Total ..	22,74,824	1,15,29,255	1,38,04,079

E—Debt Services—

XX—Interest ... 1,45,36,217 22—Interest on Debt and other obligations. (Net) 4,58,32,501

23—Appropriation for reduction or Avoidance of Debt. 2,49,40,000

Total ... 1,45,36,217

Total ... 7,07,72,501

4,58,32,501

2,49,40,000

7,07,72,501

1907-08

RECEIVED BY THE ACCOUNTANT GENERAL, CALCUTTA

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—contd.

Actuals for 1960-61.

Heads of Revenue.	Actuals for 1960-61.	Heads of Expenditure.	Changed.	Voted.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
F—Civil Administration—		F—Civil Administration—			
		25-General Administration	11,68,255	3,84,59,333	3,76,27,588
XXI—Administration of Justice.	44,19,670	27-Administration of Justice.	31,57,786	97,84,475	1,29,42,261
XXII—Jails	7,90,934	28-Jails	..	1,04,56,972	1,04,56,972
XXIII—Police	49,70,188	29-Police	36,773	8,84,74,840	8,95,11,113
XXIV—Ports and Pilotage	85,820	30-Ports and Pilotage	..	19,47,861	18,47,861
		36-Scientific Departments	..	79,707	79,707
XXVI—Education	3,34,07,857	37-Education	..	16,76,00,859	16,76,00,859
XXVII—Medical	79,33,686	38-Medical	5,510	6,72,71,209	6,72,76,719
XXVIII—Public Health	37,62,981	39-Public Health	..	2,09,06,047	2,09,06,047
XXIX—Agriculture	2,45,52,485	40-Agriculture	111	4,54,90,418	4,54,90,529
XXX—Animal Husbandry	47,65,538	41-Animal Husbandry	..	82,21,231	82,21,231
XXXI—Co-operation	6,48,729	42-Co-operation	..	42,27,976	42,27,976
XXXII—Industries and Supplies.	1,83,99,996	43-Industries and Supplies	790	2,42,95,041	2,42,95,831
XXXVI—Miscellaneous Departments.	31,75,286	47-Miscellaneous Departments.	3,273	2,20,82,996	2,20,86,268
Total	10,99,12,620	Total	48,72,497	50,16,78,015	50,60,50,512

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—concl'd.

Heads of Revenue.	Actuals for 1960-61.	Actuals for 1960-61.			Total.
		Charged.	Voted.		
1	2	4	5	6	
	Rs.	Rs.	Rs.	Rs.	
I.—Contributions and Miscellaneous Adjustments between Central and State Governments.					
M—Extraordinary items—					
XLIX—Grants-in-aid from Central Government.	5,82,59,034	6,244	2,07,84,713	2,07,90,957	
63B—Community Development Projects, National Extension Service and Local Development Works.		..	2,18,58,252	2,18,58,252	
64C—Pre-partition payments	2,81,975	..	3,80,118	3,80,118	
Total ..	5,85,41,009	₹ 6,244	4,30,23,083	4,30,23,327	
II.—Extraordinary Receipts	9,38,089	8,90,79,353	84,13,47,609	93,04,27,082	
Total Revenue	9,38,089	..	..	96,03,65,130	
Total Expenditure on Revenue Account.	..	..	..	..
Surplus (+) ..	..	..	..	2,99,38,048	
LI—Receipts on account of Community Development Project, National Extension Service and Local Development	1,19,66,801				

No. 3.—STATEMENT SHOWING THE DISTRIBUTION BETWEEN CHARGED AND VOTED EXPENDITURE.

	Charged.	Voted.	Total.
	2	3	4
	Ra.	Ra.	Ra.
Expenditure on Revenue Account (a) ..	8,90,98,934	84,97,44,452	93,88,43,386
Expenditure outside the Revenue Account	1,32,183	22,73,17,986	22,74,50,154
Disbursements under Public Debt, Loans and Advances, etc. (b) ..	5,74,07,727	10,32,19,406	16,06,27,133

Expenditure.

Expenditure.

1

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

(a) Total Expenditure as in Account No. 2.

Add—Working Expenses of Irrigation

Add—Working Expenses of Road Transport Scheme.

Total ..

(b) N. Public Debt—

Floating Debt ..

Loans from the Central Government ..

Other loans ..

P-Loans and Advances by the State Governments—

Loans to Local Funds, Private Parties, etc. ..

Loans to Government servants ..

Total ..

	2	3
	Rs.	Rs.
	8,90,79,383	84,13,47,699
	19,551	26,13,354
	..	57,83,399
Total	8,90,98,934	84,97,44,452
(b) N. Public Debt—		
Floating Debt	..	..
Loans from the Central Government	5,64,64,939	..
Other loans	9,43,788	..
P-Loans and Advances by the State Governments—		
Loans to Local Funds, Private Parties, etc.	..	10,29,30,149
Loans to Government servants	..	3,89,257
Total	5,74,07,727	10,32,19,406

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

Heads.	Actuals for 1960-61.
	Rs.
A.—PRINCIPAL HEADS OF REVENUE—	
II—Union Excise Duties	
Share of net proceeds assigned to States	2,78,93,000
Share of net proceeds of Additional	
Duties of Excise under the Additional	
Duties of Excise (Goods of special Importance) Act, 1957 assigned to States.	3,23,90,000
Total ..	<u>6,02,83,000</u>
IV—Taxes on Income other than Coporation Tax	
Taxes on Agricultural Income	86,87,278
Miscellaneous	5,184
<i>Deduct—Refunds</i>	(—)1,87,524
Share of net proceeds assigned to States	11,20,18,000
Total ..	<u>12,05,22,938</u>
V—Estate Duty	
I—Estate Duty on Agricultural Land—	
Share of net proceeds assigned to States	10,000
II—Estate Duty on property other than Agricultural Land—	
Share of net proceeds assigned to States	20,05,000
Total ..	<u>20,15,000</u>
V-B—Taxes on Railway Fares	
Share of net proceeds assigned to States	87,01,000
Total ..	<u>87,01,000</u>
VII—Land Revenue	
Ordinary Revenue	1,37,44,69
Recoveries on account of Survey and Settlement charges	6
Rents, etc., of fisheries	30,62
Recovery of cost of maintenance of boundary pillars	5,39
Receipts from the management of Ex. Zamindari Estates	4,58,72,91
Rates and cesses on lands	26,21,98
Recoveries of over-payments	1,37,14
Collection of payments for services rendered	6,40,33
Miscellaneous	3,85,30
<i>Deduct—Refunds</i>	(—) 1,66,90
Total ..	<u>6,32,71,56</u>

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

—contd.

Heads.	Actuals for 1960-61. Rs.
A.—PRINCIPAL HEADS OF REVENUE—contd.	
VIII—State Excise Duties—	
Country spirits	3,39,78,083
Country fermented liquor	61,81,584
Malt Liquors	31,97,642
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	1,07,82,976
Receipts from commercial spirits, including denatured spirits and medicated wines	40,98,918
Opium	10,45,520
Hemp and other drugs	21,73,009
Receipts from Distilleries	25
Fines, confiscations and miscellaneous	2,90,479
Recoveries of over-payments	14,579
Collection of payments for services rendered	1,64,847
Deduct—Refunds	(-)2,50,651
Total	6,16,77,011
IX—Stamps—	
A—NON-JUDICIAL	
Sale of stamps	2,90,45,998
Duty on impressing documents	4,36,571
Fines and penalties	25,423
Miscellaneous	12,405
Deduct—Refunds	(-)20,73,018
Total—Non-Judicial	2,74,47,379
B—JUDICIAL	
(i) Court fees—	
Court fees realised in stamps	1,19,67,585
Total	1,19,67,585

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

Heads.	Actuals for 1960-61.
	Rs.
A.—PRINCIPAL HEADS OF REVENUE—contd.	
IX—Stamps—concl.	
B—JUDICIAL—concl.	
(ii) Other Receipts—	
Sale of stamps	5,71,139
Fines and penalties	5,927
Miscellaneous	1,169
<i>Deduct—Refunds</i>	(—) 19,865
Total ..	5,58,370
Total—Judicial ..	1,25,25,955
Total—Non-Judicial ..	2,74,47,379
Grand Total ..	3,99,73,334
X—Forest—	
Timber and other produce removed from the forests by Government agency	23,13,918
Timber and other produce removed from the forests by consumers or purchasers	83,11,457
Drift and waif wood and confiscated forest produce	92,855
Receipts from the management of Ex. Zamindari Estates	47,90,600
Miscellaneous	3,93,666
Subventions from the Government of India for Development Schemes ..	8,89,000
<i>Deduct—Refunds</i>	(—) 5,720
Total ..	1,67,85,786
XI—Registration—	
Fees for registering documents	65,78,460
Fees for copies of registered documents	1,61,770
Miscellaneous	3,25,990
<i>Deduct—Refunds</i>	(—) 3,140
Total ..	70,63,090

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

Heads.	Actuals for 1960-61.
	Rs.
A—PRINCIPAL HEADS OF REVENUE—contd.	
XII—Taxes on vehicles—	
Receipts under the Indian Motor Vehicles Act	29,12,237
Receipts under the Provincial Motor Vehicles Taxation Act ..	1,83,72,418
Other Receipts	7,15,067
Deduct—Refunds	(-)52,728
Total ..	<u>2,19,46,994</u>
XII-A—Sales Tax—	
Taxes under the Central Sales Tax Act	5,80,65,451
Receipts under Bengal Finance (Sales Tax) Act, 1941	11,23,27,822
Receipts under West Bengal Sales Tax Act, 1954	2,78,547
Receipts under Bengal Motor Spirit Sales Taxation Act, 1941 ..	2,72,76,328
Licence Fees	255
Miscellaneous	13,026
Deduct—Refunds	(-)6,49,371
Total ..	<u>19,73,12,058</u>
XIII—Other Taxes and Duties—	
A—TAXES ON LUXURIES, INCLUDING TAXES ON ENTERTAINMENTS, AMUSEMENTS, BETTING AND GAMBLING—	
Entertainment Tax	1,58,47,255
Betting Tax :—	
Totalisator	74,21,083
Bookmakers .. .. .	..
Deduct—Refunds	(-)10,572
Total ..	<u>2,32,57,766</u>
B.—RECEIPTS FROM ELECTRICITY DUTIES—	
Fees under the Indian Electricity Rules, 1922, and fees for the electrical inspection of cinemas	1,84,688
Other Receipts	3,89,03,082
Deduct—Refunds	(-)19,827
Total ..	<u>3,90,67,943</u>

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

Heads.	Actuals for 1960-61.
	Rs.
A—PRINCIPAL HEADS OF REVENUE—concl'd.	
XIII—Other Taxes and Duties—concl'd.	
D.—OTHER ITEMS—	
Receipts under the Bengal Raw Jute Taxation Act, 1941 ..	65,35,073
Receipts under the West Bengal Taxes on Entry of Goods in Local Areas Act, 1955	2,26,01,308
Miscellaneous	9,497
Deduct—Refunds	(-)2,78,017
Total ..	2,88,67,861
Grand Total ..	9,11,93,570
C.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	
XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—	
A.—IRRIGATION WORKS—	
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Water rates	3,68,870
Sales of water	581
Other canal produce	85
Navigation	1,873
Rents	3,419
Fines	2
Recoveries of expenditure	14,582
Miscellaneous	62,003
Deduct—Refunds	(-)4,049
Total ..	4,47,371
Deduct—Working Expenses	
Maintenance and Repairs ..	{ Voted (-) 566914 } { Charged (-) 19551 }
Establishment	(-)5,53,260
Tools and Plants	(-)29,764
Total working expenses ..	(-)11,69,489
Net Receipts ..	(-)7,22,118
Total—A—Irrigation Works ..	(-)7,22,118

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

Heads.	Actuals for 1960 61.
	Rs.
C.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS— <i>contd.</i>	
XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial)— <i>contd.</i>	
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—	
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Water rates	257
Other canal produce .. .	256
Navigation	2,90,852
Rents	7,624
Recoveries of expenditure .. .	4,494
Miscellaneous	1,07,234
Total ..	4,10,717
Deduct—Working Expenses—(Voted)	
Maintenance and Repairs	(-)9,91,787
Establishment	(-)4,23,978
Tools and Plants	(-)47,651
Total—Working Expenses ..	(-)14,63,416
Net Receipts ..	(-)10,52,699
Total B.—Navigation, etc. ..	(-)10,52,699
Grand Total ..	(-)17,74,817

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

Heads.	Actuals for 1960-61.
	Rs.
C.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—contd.	
XVIII—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—	
A.—IRRIGATION WORKS—	
Direct Receipts—	
Water rates	15,456
Recoveries of expenditure	1
Miscellaneous	1,84,762
Total—A.—Irrigation Works	2,00,219
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—	
Direct Receipts—	
Navigation	24,007
Rents	1,942
Fines	6
Recoveries of expenditure	890
Miscellaneous	2,09,796
Deduct—Refunds	(-)1,442
Total B.—Navigation, Embankment and Drainage Works	2,35,199
Grand Total	4,35,418
E.—DEBT SERVICES—	
XX—Interest—	
Interest on loans and advances by the State Governments	49,85,443
Interest realised on investment of Cash Balances	52,28,983
Interest on arrears of Revenue—	
(i) Land Revenue	21,59,622
(ii) Other Revenue	1,22,735
Interest on Irrigation Capital Outlay incurred before 1st April, 1937	12,09,661
Miscellaneous	8,31,227
Deduct—Refunds	(-)1,454
Total	1,45,36,217

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

Heads.	Actuals for 1960-61.
	Rs.
F.—CIVIL ADMINISTRATION—	
XXI—Administration of Justice—	
Sale proceeds of unclaimed and escheated property	1,52,908
Court-fees realised in cash	19,949
General fees, fines and forfeitures	36,72,953
Pleadership and Mukhtearship examination fees	7,070
Receipts of the Official Assignee	1,19,715
Receipts of the Official Receiver, Calcutta	1,69,744
Miscellaneous fees and fines—	
(i) Record Room receipts	1,427
(ii) Other receipts	1,63,773
Miscellaneous	1,70,199
Recoveries of over-payments	920
Collection of payments for services rendered	19,375
Receipts in England	70
Deduct—Refunds	(-)78,433
Total	44,19,670
XXII—Jails—	
Jails	2,86,909
Jail manufactures	5,03,260
Recoveries of over-payments	884
Deduct—Refunds	(-)119
Total	7,90,934
XXIII—Police—	
Police supplied to Railways	4,029
Police supplied to public departments, private companies and persons	1,15,063
Receipts and recoveries on account of Presidency Police	31,72,332
Fees, fines and forfeitures	90,638
Recoveries of over-payments	34,000
Collection of payments for services rendered	8,52,123
Miscellaneous	7,13,896
Deduct—Refunds	(-)11,943
Total	49,70,188

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

	Heads.				Actuals for 1960-61.
					Rs.
F.—CIVIL ADMINISTRATION—contd.					
XXIV—Ports and Pilotage					
B.—OTHER PORTS—					
Sale proceeds of vessels and stores	1,928
Registration and other fees	7,304
Miscellaneous	76,444
Deduct—Refunds	(—)351
				Total	85,320
XXVI—Education—					
A—UNIVERSITY—					
Fees, Government Arts College	11,98,992
Fees, Government Professional Colleges	3,24,959
B.—SECONDARY—					
Fees, Government Secondary Schools	6,99,957
D.—SPECIAL—					
Fees and other receipts, Government Special Schools	25,361
E.—GENERAL—					
Subventions from the Government of India for Development Schemes					2,73,89,798
Income from endowments	112
Recoveries of over-payments	1,05,238
Collection of payments for services rendered	9,216
Miscellaneous	37,27,604
Deduct—Refunds	(—)73,380
				Total	3,34,07,857

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

	Heads.	Actuals for 1960-61.
		Rs.
F.—CIVIL ADMINISTRATION—contd.		
XXVII—Medical—		
Medical School and College fees	5,52,393
Hospital receipts	16,34,961
Mental Hospital receipts	10,220
Sale of medicines	4,46,922
Contributions	3,27,683
Subventions from the Government of India for Development Schemes		19,42,000
Income from endowments	1,42,768
Recoveries of over-payments	44,743
Collection of payments for services rendered	8,03,165
Miscellaneous	19,84,406
Receipts on account of Provincialisation of Sadar and Subdivisional Hospital	1,23,161
Deduct—Refunds	(—)78,736
	Total	79,33,686
XXVIII—Public Health—		
Sale-proceeds of sera and vaccines, etc.	1,37,561
Contributions	2,64,450
Subventions from the Government of India for Development Schemes		17,97,068
Recoveries of over-payments	11,855
Collection of payments for services rendered	11,27,471
Miscellaneous	4,28,833
Deduct—Refunds	(—)4,257
	Total	37,62,981

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

Heads.	Actuals for 1960-61. Rs.
F.—CIVIL ADMINISTRATION—contd.	
XXIX.—Agriculture—	
Agricultural receipts	2,15,79,497
Fisheries	6,49,654
Recoveries of over-payments	6,547
Collection of payments for services rendered	11,241
Subventions from the Government of India for Development Schemes	19,60,000
Transfer from the Deposit Account of grants made by other Govern- ments, Local Funds or other outside Bodies	4,12,474
Deduct—Refunds	(-)66,923
Total	2,45,52,485
XXX.—Animal Husbandry—	
Veterinary College and School fees	45,318
Other receipts	22,39,270
Collection of payments for services rendered	717
Subventions from the Government of India for Development Schemes	22,82,000
Transfer from the Deposit Account of grants made by other Govern- ments, Local Funds or other outside Bodies	2,00,000
Deduct—Refunds	(-)1,760
Total	47,65,538
XXXI.—Co-operation—	
Audit fees	3,41,560
Miscellaneous receipts	3,07,290
Deduct—Refunds	(-)120
Total	6,48,730

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

Heads.	Actuals for 1960-61. Rs.
F.—CIVIL ADMINISTRATION—conold.	
XXXII.—Industries and Supplies—	
Industries	37,52,819
Receipts from Cottage and Small-Scale Industries	43,08,705
Cinchona plantations	21,95,911
Recoveries of over-payments	892
Collection of payments for services rendered	6,085
Subventions from the Government of India for Development Schemes	80,30,407
Dividends from investments in commercial and other concerns	1,11,195
Deduct—Refunds	(-)6,018
Total	1,83,99,996
XXXVI.—Miscellaneous Departments—	
Labour and Emigration—	
Fees for the registration of Trade Unions	1,360
Miscellaneous—	
Examination fees	63,943
Fees for the inspection of steam boilers	3,44,203
Administration of Indian Partnership Act, 1932	39,893
Fire Services	13,70,298
Fees realized under the Factories Act, 1948	8,42,197
Miscellaneous	5,20,112
Deduct—Refunds	(-)6,770
Total	31,75,236

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

Heads.	Actuals for 1960-61. Rs.
H.—CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS.	
XXXIX—Civil Works—	
Rents	11,59,828
Ferry receipts	1,96,626
Tolls on roads	6,62,763
Recoveries of expenditure	6,38,241
Transfer from Central Road Fund	3,03,584
Subventions from the Government of India for Development Schemes	4,13,000
Miscellaneous	13,92,732
Deduct—Refunds	(—)1,229
Total	47,65,545
 XLA—Receipts from Multipurpose River Schemes—	
Mayurakshi Reservoir Project—	
Gross Receipts	20,53,054
Total	20,53,054
 J.—MISCELLANEOUS—	
XLIV—Receipts-in-aid of Superannuation—	
Contributions for pensions and gratuities	7,75,72
Miscellaneous	96,20
Receipts in England	23,03
Total	8,94,96

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

Heads.	Actuals for 1960-61.
	Rs.
J.—MISCELLANEOUS—contd.	
XLV—Stationery and Printing—	
Stationery receipts	64,302
Sale of plain paper used with stamps	3 02,693
Sale of Gazettes and other Government Publications	1,14,865
Other press receipts	3,00,821
Miscellaneous	505
Receipts in England	838
Deduct—Refunds	(-)630
Total	7,83,394
XLVI.—Miscellaneous—	
Unclaimed deposits	59,84,548
Sale of old stores and materials	3,15,779
Sale of lands and houses, etc.	5,272
Fees for Government audit	24,568
Rent, rates and taxes	30,644
Other fees, fines and forfeitures	50,750
Subventions from the Government of India for Development Schemes	70,08,659
Contributions for Five-Year Plan	33,234
Receipts on account of displaced persons	3,38,13,848
Recoveries of over-payments	1,76,417
Collection of payments for services rendered	9,05,406
Receipts in connection with Elections	7,830
Miscellaneous	1,97,16,670
Loss or gain by exchange	305
Net gain by Exchange on Remittance Transactions	(-)1
Loss or gain by exchange on conversion to decimal coinage	877
Receipts in England	9
Deduct—Refunds	(-)13,57,720
Total	6,67,17,095

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

Heads.	Actuals for 1960-61. Rs.
J.—MISCELLANEOUS—<i>concl.</i>	
XLVI-A.—Receipts from Road and Water Transport Schemes—	
(a) ROAD TRANSPORT—	
Gross Receipts—	
Receipts from Motor Transport Services	85,83,348
Deduct—Refunds	(—)29
Working Expenses—	
Direction (Voted)	(—)2,01,989
Operation—	
Voted	(—)55,81,410
Net Receipts ..	27,99,920
L.—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND STATE GOVERNMENTS—	
XLIX.—Grants-in-aid from Central Government	
Grants-in-aid under Art 275 of the Constitution	5,14,25,000
Other Grants-in-aid	68,34,034
Total ..	5,82,59,034
L.—Miscellaneous adjustments between Central and State Governments—	
Contribution from the Central Government on account of administration of Petroleum and Explosive Acts.	23,15
Contribution from the Central Government on account of Administration of the Indian Arms Act.	2,58,82
Total ..	2,81,97
M.—EXTRAORDINARY ITEMS.	
LI.—Extraordinary Receipts—	
Other items	9,88,48
Deduct—Refunds	(—)39
Total ..	9,88,08

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—concl'd.

Heads.

Actuals for
1960-61.

Rs.

M.—EXTRAORDINARY ITEMS—concl'd.

LIA.—Receipts on Account of Community Development Projects, National
Extension Service and Local Developments Works—

A.—COMMUNITY DEVELOPMENT PROJECT—

Grants from the Government of India	..	..	..	83,15,111
Other receipts	..	..	..	3,64,641

B.—NATIONAL EXTENSION SERVICE—

Grants from the Government of India	..	..	..	18,08,000
Other Receipts	..	..	..	55

C.—LOCAL DEVELOPMENT WORKS—

Grants from the Government of India	..	..	..	12,56,000
Other receipts	..	..	..	2,22,994

Total .. 1,19,66,801

LII-C.—Pre-partition Receipts—

Undisbursed amount of the claim passed by the Application Committee	..	477
--	----	-----

Total .. 477

83,15
18,08
12,56
1,13,79

9,88
1,19,66
1,29,54

Nor 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.

Actuals for 1960-61.

Heads.	Actuals for 1960-61.		Total.
	Charged.	Voted.	
1			
2	Rs.	3	4
	Rs.		Rs.
..	5,97,663		5,97,663
..	5,97,663		5,97,663
7.—Land Revenue—			
Charges of administration ..		40,09,677	40,09,677
Management of Government Estates.		1,05,748	1,05,748
Survey, Settlement and Record Operations.		69,23,684	69,23,684
Land Records ..		63,299	63,299
Expenditure in connection with Ex-zamindari Estates.	3,010	3,45,84,238	3,45,87,238
Assignments and Compensation ..		16,60,152	16,60,152
Works ..		31,758	31,758
Total ..		4,73,78,546	4,73,81,756
		3,010	

8.—State Excise Duties—			
Superintendence	8,69,654	8,69,654	
District charges	34,93,324	34,93,324	
Cost of opium supplied to State Excise Department.	1,37,032	1,37,032	
Works	3,464	3,464	
Total	45,03,474	45,03,474	
9.—Stamps—			
A.—NON-JUDICIAL—			
Superintendence	83,770	83,770	
Charges for the sale of stamps ..	5,13,496	5,13,496	
Cost of stamps supplied from Central Stamp Stores.	1,21,138	1,21,138	
B.—JUDICIAL—			
Superintendence	41,721	41,721	
Charges for the sale of stamps ..	68,549	68,549	
Cost of stamps supplied from Central Stamp Stores.	1,07,246	1,07,246	
Total	9,35,920	9,35,920	

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

Heads.	Actuals for 1960-61.			Total.
	Charged.	Voted.		
1	2	3	4	
	Rs.	Rs.	Rs.	
A.—Direct Demands on the Revenue— <i>concl'd.</i>				
10.—Forest—				
Conservancy and Works	..	35,16,610		35,16,610
Establishment	..	44,19,831		44,19,831
Development Schemes	..	48,54,022		48,54,022
Grants-in-aid, contributions, etc.	..		2,109	2,109
Charges in England
Leave and Deputation Pay	..	1,710		1,710
Other Charges	..	3,072		3,072
Total	..	1,27,97,354		1,27,97,354
11.—Registration—				
Superintendence	..	95,294		95,294
District Charges	..	24,18,988		24,18,988
Total	..	25,14,282		25,14,282

12.—Taxes on Vehicles—

Compensations to local bodies, etc.

4,50,000	..	4,50,000
4,50,000	..	4,50,000

12A.—Sales Tax—**COLLECTION CHARGES—**

Taxes under the Bengal Finance
(Sales Tax) Act, 1941.

5,131	25,09,921	25,15,052
5,131	25,09,921	25,15,052

13.—Other Taxes and Duties—**COLLECTION CHARGES—**

Entertainment Tax

Betting Tax

Charges under the Electricity Acts

Taxes on Entry of Goods in Local
Areas.

..	95,995	95,995
..	10,000	10,000
..	7,53,189	7,53,189
..	3,28,867	3,28,867
..	11,88,051	11,88,051

C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—**17.—Interest on Irrigation Works (Commercial)—**

Irrigation Works

Navigation, Embankment and
Drainage Works.

9,39,636	..	9,39,636
13,35,188	..	13,35,188
22,74,824	..	22,74,824

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

Heds.	Actuals for 1960-61.		Total.
	Charged.	Voted.	
1	2	3	4
	Rs.	Rs.	Rs.
C.—REVENUE ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS			
— <i>concid.</i>			
18.—Other Revenue Expenditure financed from Ordinary Revenues—			
A.—IRRIGATION WORKS—			
(1) <i>Works (non-Commercial)—</i>			
Works	641	641	641
Extensions and Improvements	1,928	1,928	1,928
Maintenance and Repairs	25,403	25,403	25,403
Establishment	43,835	43,835	43,835
Tools and Plant	604	604	604
Development Schemes	1,232	1,232	1,232
Total	73,643	73,643	73,643
(2) <i>Miscellaneous Expenditure—</i>			
Establishment	9,20,104	9,20,104	9,20,104
Tools and Plant	65,973	65,973	65,973
Other Charges	1,58,296	1,58,296	1,58,296
Development Schemes	1,37,174	1,37,174	1,37,174

Suspense ..	— 14,094	— 14,094
Total ..	12,67,453	12,67,453
Total—A—Irrigation Works	13,41,096	13,41,096
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—		
(1) Works (non-Commercial)—		
Works ..	2,13,856	2,13,856
Extensions and Improvements ..	23,781	23,781
Maintenance and Repairs ..	46,77,815	46,77,815
Establishment ..	16,41,181	16,41,181
Tools and Plant ..	2,47,969	2,47,969
Development Schemes ..	21,11,584	21,11,584
Suspense ..	7,23,423	7,23,423
Total ..	96,39,609	96,39,609
(2) Miscellaneous Expenditure—		
Establishment ..	50,015	50,015
Tools and Plant ..	13,743	13,743
Other Charges ..	1,65,285	1,65,285
Grants-in-aid ..	5,000	5,000
Development Schemes ..	3,14,507	3,14,507
Total ..	5,48,550	5,48,550
Total—B—Navigation, etc. ..	1,01,88,159	1,01,88,159
Total—A.—Irrigation, etc. ..	13,41,096	13,41,096
Grand Total ..	1,15,29,255	1,15,29,255

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

Heads.	Actuals for 1960-61.		Total.
	Charged.	Voted.	
1	2	3	5
	Rs.	Rs.	Rs.
E.—DEBT SERVICES—			
22.—Interest on Debt and Other obligations—			
A.—INTEREST ON ORDINARY DEBT—			
(1) <i>Rupee Debt—</i>			
Permanent Loans—			
3½ per cent. West Bengal loan, 1962.	6,42,406		6,42,406
4 per cent. West Bengal loan, 1963.	14,40,836		14,40,836
4 per cent. West Bengal loan, 1964.	8,07,269		8,07,269
4 per cent. West Bengal loan, 1967.	30,26,436		30,26,436
4 per cent. West Bengal Loan, 1968.	28,68,696	..	28,68,696
4½ per cent. West Bengal Loan, 1970.	21,58,320	..	21,58,320
4 per cent. West Bengal Loan, 1971.	33,85,230	..	33,85,230
4 per cent. West Bengal Loan, 1969.	8,42,659	..	8,42,659

Discount on Loans—		
4½ per cent. West Bengal Loan, 1970.	21,000	21,000
4 per cent. West Bengal Loan, 1969.	32,000	32,000
Other Items—		
Management of Debt ..	30,141	30,141
Expenditure connected with the issue of new loans and sale of Securities held in the Cash Balance Investment Account.	66,655	66,655
Miscellaneous—Interest on loans taken from the Central Government.	5,01,42,694	5,01,42,694
Interest on other loans ..	8,22,198	8,22,198
Total—A.—Interest on Ordinary Debt.	6,62,86,540	6,62,86,540
B.—INTEREST ON UNFUNDED DEBT/ STATE PROVIDENT FUNDS—		
Interest on General Provident Fund.	31,94,389	31,94,389
Interest on Indian Civil Services Provident Fund.	77,500	77,500
Interest on Indian Civil Services (Non-European Members) Provident Fund.	38,000	38,000
Interest on All India Services Provident Funds.	77,000	77,000
Interest on Contributory Provident Funds.	1,73,703	1,73,703
Total—B.—Interest on Unfunded Debt.	35,60,592	35,60,592

15,17,852

15,22,4,852

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

Actuals for 1960-61.

Heads.	Actuals for 1960-61.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
E.—DEBT SERVICES—<i>contd.</i>—			
22—Interest on Debt and Other Obligations—<i>concl.</i>—			
C.—INTEREST ON OTHER OBLIGATIONS—			
Interest on Depreciation Reserve and other Reserve Funds—			
Other items—			
Miscellaneous	22		22
Total—C.—Interest on other obligations.	22		22
Total—A, B and C	6,98,47,154		6,98,47,154

D.—TRANSFERS—

Deduct—

(1) Interest transferred to Commercial Departments.

Multipurpose River Schemes..

—82,21,581

—82,21,581

Irrigation

—10,67,093

—10,67,093

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

—1,47,25,979

—1,47,25,979

Deduct—Total D Transfers ..

—2,40,14,653

—2,40,14,653

Total ..

4,58,32,501

4,58,32,501

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

Actuals for 1960-61.

Heads.	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
E—DEBT SERVICE—contd.—			
23—Appropriation for Reduction or Avoidance of Debt—			
<i>Sinking Funds—</i>			
(i) 3½ per cent. West Bengal Loan, 1962.	12,34,000	..	12,34,000
(ii) 4 per cent. West Bengal Loan, 1964.	11,83,000	..	11,83,000
(iii) 4 per cent. West Bengal Loan, 1963.	28,08,000	..	28,08,000
(iv) 4 per cent. West Bengal Loan, 1967.	39,14,000	..	39,14,000
(v) 4 per cent. West Bengal Loan, 1968.	36,70,000	..	36,70,000
(vi) 4½ per cent. West Bengal Loan, 1970.	26,13,000	..	26,13,000
(vii) 4 per cent. West Bengal loan, 1971.	39,69,000	..	39,69,000
Total—Sinking Funds	1,93,91,000	..	1,93,91,000

3,02,000	..	3,02,000
3,46,000	..	3,46,000
6,10,000	..	6,10,000
11,39,000	..	11,39,000
12,00,000	..	12,00,000
7,97,000	..	7,97,000
11,55,000	..	11,55,000
55,49,000	..	55,49,000
2,49,40,000	..	2,49,40,000

Total

F.—CIVIL ADMINISTRATION—

25—General Administration—

A—HEADS OF STATES AND MINISTERS—

Emoluments of the Governor ..	66,000	66,000
Secretariat Staff of the Governor ..	1,65,687	1,65,687
Staff and Household of the Governor. nor.	1,84,992	1,84,992
Entertainment and Hospitality Expenses.	26,631	83,327
Expenditure from Contract Allowance.	1,38,658	1,38,658
Tour Expenses	72,360	72,360
Ministers .. ..	..	13,04,572
		13,04,572

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

Actuals for 1960-61.

Heads.	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
F.—CIVIL ADMINISTRATION—<i>contd.</i>			
25.—General Administration—<i>contd.</i>			
B.—PARLIAMENT AND THE STATE LEGISLATURE—			
Legislative Council	38,882	3,12,175	3,51,057
Legislative Assembly	35,653	11,46,108	11,81,761
State Legislature Secretariat .. .. .	..	6,11,651	6,11,651
C.—ELECTIONS—			
Other Election Charges .. .. .	..	5,94,522	5,94,522
E.—SECRETARIAT AND ATTACHED OFFICES			
Civil Secretariat .. .. .	..	1,30,51,733	1,30,51,733
Public Service Commission	4,39,392	..	4,39,392
Board of Revenue .. .. .	..	5,14,851	5,14,851
Financial Commissioner and establishments—			
Local Fund Audit Establishment .. .. .	..	5,56,161	5,56,161

Commissioners	3,93,021	3,93,021
G.—DISTRICT ADMINISTRATION—		
General Establishments	1,24,54,361	1,24,54,361
Subdivisional Establishments	28,26,293	28,26,293
Other Establishments	74,654	74,654
H.—WORKS—		
Original Works	31,933	31,933
I.—MISCELLANEOUS—		
Discretionary Grants by Heads of States, etc.	4,024	84,024
Miscellaneous	15,01,032	15,01,032
Rehabilitation Programme	2,69,350	2,69,350
Development Schemes	6,71,316	6,71,316
CHARGES IN ENGLAND—		
Share of cost of the High Commissioner's Establishment debitable to State Government.	4,880	4,880
Total	3,64,59,333	3,76,27,588

11,68,255

Charges in England—				539
Other Charges	..	97,84,475	1,29,42,261	
Total	..	31,57,786		
28—Jails—				
Jails	..	99,12,237	99,12,237	
Jail Manufactures	..	5,39,263	5,39,263	
Works	..	5,472	5,472	
Total	..	1,04,56,972	1,04,56,972	
29—Police—				
Presidency Police	..	2,70,91,105	2,70,92,342	1,227
Superintendence	..	7,61,848	7,61,848	
District Executive Force	..	4,87,77,378	4,88,12,806	35,428
Police Training Schools and Colleges	..	8,06,662	8,06,662	
Village Police	..	1,82,771	1,82,771	
Special Police	..	16,22,856	16,22,856	
Railway Police	..	7,91,058	7,91,166	108
Criminal Investigation Department.	..	29,02,907	29,02,907	
Works	..	4,56,295	4,56,295	
Miscellaneous	..	78,358	78,358	
Charges in England—				
Leave salary and deputation pay	..	1,700	1,700	
Other Charges	..	1,402	1,402	
Total	..	8,34,74,340	8,35,11,113	36,773

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

Actuals for 1960-61.

Heads.	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
F.—CIVIL ADMINISTRATION— <i>contd.</i>			
30—Ports and Pilotage—			
B.—OTHER PORTS—			
Charges for Pooled Launches ..	..	7,06,420	7,06,420
Ports Establishments ..	..	1,04,704	1,04,704
Development Schemes ..	..	2,00,000	2,00,000
Miscellaneous ..	..	3,25,820	3,25,820
Works ..	..	10,417	10,417
Total ..	..	13,47,361	13,47,361
36—Scientific Departments—			
Grants-in-aid and Donations to Scientific Societies and Institutes.	..	79,707	79,707
Total ..	..	79,707	79,707

A.—UNIVERSITY—		
Grants to Universities	21,52,000	21,52,000
Government Arts Colleges	39,25,909	39,25,909
Grants to non-Government Colleges.	19,93,736	19,93,736
Government Professional Colleges	7,74,222	7,74,222
Grants to non-Government Professional Colleges.	16,971	16,971
B.—SECONDARY—		
Government Secondary Schools ..	24,24,093	24,24,093
Direct grants to non-Government Secondary Schools.	80,51,840	80,51,840
Grants to Local Bodies for Secondary Education.	50,18,000	50,18,000
C.—PRIMARY—		
Government Primary Schools ..	4,05,043	4,05,043
Direct grants to non-Government Primary Schools.	16,07,067	16,07,067
Grants to local bodies for primary education.	58,32,888	58,32,888

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

Actuals for 1960-61.

Heads.	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
F.—CIVIL ADMINISTRATION—<i>Contd.</i>			
37.—Education—<i>Contd.</i>			
D.—SPECIAL—			
Government Special Schools ..		9,84,764	9,84,764
Direct grants to non-Government Special Schools.		10,05,057	10,05,057
E.—GENERAL—			
Direction ..		4,39,432	4,39,432
Inspection ..		13,62,123	13,62,123
Scholarships ..		4,70,515	4,70,515
Development Schemes ..		12,59,94,743	12,59,94,743

Works	3,170	3,170
Amount transferred to the Fund for promotion of education amongst educationally backward classes.	11,24,000	11,24,000
Expenditure for promotion of education amongst educationally backward classes.	11,96,651	11,96,651
<i>Deduct</i> —Amount met from the Fund for promotion of education amongst educationally backward classes.	—11,24,330	—11,24,330
F.—CHARGES IN ENGLAND—		
Leave Salaries and Deputation Pay	8,488	8,488
Government Scholarships	58,980	58,980
Other Charges	5,269	5,269
Total	11,76,00,859	16,76,00,859

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

Actuals for 1960-61.

Heads.	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
F.—CIVIL ADMINISTRATION—<i>Contd.</i>			
38—Medical—			
Medical Establishment ..	..	34,17,974	34,17,974
Hospital and Dispensaries ..	..	1,58,99,529	1,58,99,529
Grants for Medical purposes ..	..	9,68,074	9,68,074
Medical Colleges and Schools ..	4,760	18,25,765	18,30,525
Mental Hospital ..	..	12,58,149	12,58,149
Chemical Examiner ..	..	92,424	92,424
Provincialisation of Sadar and Subdivisional Hospitals.	..	57,91,899	57,91,899
Works ..	..	44,751	44,751
Employees State Insurance Schemes	..	2,28,888	20,28,888
Miscellaneous ..	..	2,91,790	2,91,790
Suspense ..	..	46,93,975	46,93,975
Development Schemes ..	750	3,09,48,483	3,09,49,233

Charges in England—			
Leave Salaries and Deputation Pay	..	4,439	4,439
Contribution to the Bureau of Hygiene, etc.	..	120	120
Other Charges	..	4,949	4,949
Total	..	6,72,71,209	6,72,76,719
	5,510		

39—Public Health—

Public Health Establishment	..	25,13,293	25,12,293
Grants for Public Health purposes	..	1,50,604	1,50,604
Expenses in connection with epidemic diseases.	..	10,65,656	10,65,656
Bacteriological Laboratories	..	2,91,550	2,91,550
Pasteur Institutes	..	1,16,827	1,16,827
Leprosy	..	1,32,531	1,32,531
Suspense	..	-28,42,934	-28,42,934
Works	..	1,07,937	1,07,937
Development Schemes	..	1,93,70,463	1,93,70,463
Total	..	2,09,06,047	2,09,06,047

Charges in England—

Contribution to Bureau of Hygiene

Total

..

120

2,09,06,047

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

Actuals for 1960-61.

Heads.	Charged.	Voted.	Total.
	2	3	4
	Rs.	Rs.	Rs.
F.—CIVIL ADMINISTRATION— <i>Contd.</i>			
40—Agriculture—			
Direction	4,64,581	4,64,581
Superintendence	40,80,752	40,80,752
Experimental Farms	4,21,481	4,21,481
Agricultural Demonstration and Propaganda including public exhibitions and fairs.	..	8,84,383	8,84,383
Agricultural Experiments and Research.	..	15,32,949	15,32,949
Agricultural Education	88,732	88,732
Botanical and other Public Gardens	..	5,40,679	5,40,679
Agricultural Development	2,82,507	2,82,507
Grants-in-aid, contributions, etc.	..	34,782	34,782
Fisheries	22,71,814	22,71,814
<i>Development Schemes</i>	3,48,87,665	3,48,87,665
	..	111	

Charges in En Gend—

Contribution to the Bureau of Hygiene, etc.

93

4,54,90,418

111

4,54,90,529

41—Animal Husbandry—

Superintendence	8,22,294	8,22,294
Veterinary Education and Research	12,82,562	12,82,562
Subordinate Establishment	3,80,926	3,80,926
Hospitals and dispensaries	11,44,175	11,44,175
Prizes	974	974
Other Charges	94,395	94,395
Development Schemes	44,95,955	44,95,955
Total	82,21,281	82,21,281

42—Co-operation—

Superintendence	21,13,845	21,13,845
Other Charges	1,01,986	1,01,986
Transfer to the State Agricultural Credit Relief and Guarantee Fund.	1,00,000	1,00,000
Transfer to the State Co-operative Development Fund.	92,070	92,070
Development Schemes	18,20,075	18,20,075
Total	42,27,976	42,27,976

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

Actuals for 1960-61.

Heads.	Charged.	Voted	Total.
1	2	3	4
	Rs.	Rs.	Rs.
T.—CIVIL ADMINISTRATION—Contd.			
43—Industries and Supplies—			
Industries	790	72,85,076	72,85,866
Cottage Industries .. .. .	..	16,52,325	16,52,325
Salt .. .. .	..	4,556	4,556
Cinchona Plantations .. .. .	..	30,75,868	30,75,868
Development Schemes .. .. .	..	1,21,81,122	1,21,81,122
Works .. .. .	..	93,051	93,051
Charges in England—			
Leave salaries and deputation pay	..	1,724	1,724
Other Charges .. .. .	..	1,301	1,301
Stores .. .. .	..	18	18
Total	790	2,42,95,041	2,42,95,831
47—Miscellaneous Departments—			
<i>Labour and Emigration—</i>			
Factories .. .. .	..	3,72,823	3,72,823

Labour	6,97,515	6,97,515
<i>Inspection and Tests—</i>		
Inspectors of Steam Boilers	2,44,964	2,44,964
<i>Statistics—</i>		
State Statistics	86,215	86,215
<i>Miscellaneous—</i>		
Preservation and Translation of ancient manuscripts.	6,700	6,700
Administration of Indian Partnership Act, 1932.	20,711	20,711
Administration of Bengal Money Lenders Act, 1940.	14,385	14,385
Controller of Rents	4,10,489	4,10,489
Suspense	5,01,393	5,01,393
Miscellaneous	42,60,234	42,60,234
Fire Services	37,22,386	37,25,486
Welfare of Scheduled Tribes, Castes and other Backward Classes.	2,94,787	2,94,787
Development Schemes	1,11,64,522	1,11,64,694
Works	2,65,872	2,65,872
Total	2,20,62,996	2,20,66,268

3,272

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

Actuals for 1960-61.

Heads.	Charged.	Voted	Total.
1	2	3	4
	Rs.	Rs.	Rs.
H.—CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS.			
50—Civil Works—			
Original Works—Buildings—			
Land Revenue ..	..	1,894	1,894
State Excise Duties ..	..	6,098	6,098
Registration ..	..	22,345	22,345
Other Taxes and Duties ..	..	5,638	5,638
General Administration ..	96,007	2,72,044	3,68,045
Administration of Justice ..	..	1,43,444	1,43,444
Jails ..	..	49,795	49,795
Police ..	..	1,20,506	1,20,506
Education..	..	58,447	58,447
Medical ..	..	91,699	91,699
Agriculture ..	..	36,211	36,211

Co-operation ..	..	4,228	4,228
Animal Husbandry ..	..	3,870	3,870
Industries and Supplies ..	..	6,210	6,210
Civil Works ..	..	29,972	29,972
Stationery and Printing ..	..	5,746	5,746
Miscellaneous Departments ..	..	21,187	21,187
Original Works—Communications ..	..	64,72,132	64,72,132
Original Works—Miscellaneous ..	..	—83	—83
<i>Repairs—Buildings—</i>			
Land Revenue ..	..	1,07,049	1,07,049
State Excise ..	..	32,190	32,190
Registration ..	..	54,901	54,901
Other taxes and Duties ..	..	14,549	14,549
General Administration ..	..	17,78,124	30,70,249
Administration of Justice ..	..	5,38,066	5,38,066
Jails ..	..	9,18,958	9,18,958
Police ..	..	19,67,123	19,67,123
Ports and Pilotage ..	..	4,162	4,162
Education ..	..	11,65,545	11,65,545
Medical ..	..	19,68,290	19,68,290
Public Health ..	..	23,332	23,332
Agriculture ..	..	1,26,376	1,26,376
Animal Husbandry ..	..	1,35,740	1,35,740
			12,92,125

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*concd.*

Heads.	Actuals for 1960-61.		Total
	Charged.	Voted.	
1	2	3	4
	Rs.	Rs.	Rs.
H.—CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS— <i>concd.</i>			
50.—Civil Works— <i>concd.</i>			
Repairs—Buildings— <i>concd.</i>			
Co-operative ..	..	908	908
Industries ..	..	1,53,536	1,53,536
Civil Works ..	..	6,90,742	6,90,742
Stationery and Printing ..	..	80,039	80,039
Miscellaneous Departments ..	..	10,23,546	10,23,546
Communications ..	241	1,12,64,617	1,12,64,858
Miscellaneous ..	..	17,673	17,673
Establishment ..	1,12,456	45,58,494	46,70,950
Tools and Plant ..	4,365	11,19,026	11,23,391
Grants-in-aid ..	4,00,000	13,27,780	17,27,780
Suspense ..	8,339	51,87,384	51,79,045
Development Schemes ..	..	1,42,69,883	1,42,69,883

Deduct—Amount met from sub-ventions from Central Road Fund.

—12,12,986

—12,12,986

Total ..	19,13,527	4,42,91,662	4,62,05,189
51A—Interest on Capital outlay on Multipurpose River Schemes—			
Kansabati Reservoir Project ..	17,52,953	..	17,52,953
Mayurakshi Reservoir Project ..	64,68,628	..	64,68,628
Total ..	82,21,581	..	82,21,581

51 B—Other Revenue Expenditure connected with Multipurpose River Schemes—**MAYURAKSHI RESERVOIR PROJECT***Barrage and Irrigation—*

Maintenance and Repairs ..	..	15,75,900	15,75,900
Establishment ..	..	14,02,212(a)	14,02,212
Tools and Plant ..	..	1,56,431	1,56,431
Suspense ..	..	25,569	25,569
Total ..	..	31,60,112	31,60,112

(a) Includes Rs. 2,04,251 on account of Hydroelectric installation.

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

Actuals for 1960-61.

Heads,	Actuals for 1960-61.		Total.
	Charged.	Voted.	
1	2	3	4
	Rs.	Rs.	Rs.
J.—MISCELLANEOUS—			
54—Famine—			
A—FAMINE RELIEF—			
Salaries and Establishment ..		50,11,828	50,11,828
Gratuitious Relief ..		3,23,32,193	3,23,32,193
Miscellaneous ..		3,60,20,281	3,60,20,281
Rehabilitation Programme ..		18,71,750	18,71,750
Works ..		3,89,793	3,89,793
<i>Deduct</i> —Amount transferred from the West Bengal Famine Insu- rance Fund.		—80,00,000	—80,00,000
B—TRANSFER TO WEST BENGAL			
Famine Insurance Fund ..		80,00,000	80,00,000
Total ..		7,56,25,845	7,56,25,845

54B—Privy Purses and Allowances of Indian Rulers—

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

I—Integrated States	1,54,758	1,54,758
Charges in England—		
Allowances for Relatives of the Ruler of Cooch Behar.	18,000	18,000
Total	1,72,758	1,72,758

55—Superannuation Allowances and Pensions—

Superannuation and retired Allowances.

Compassionate Allowances

Gratuities

Pensions for distinguished and meritorious services.

Allowances and gratuities to Political sufferers, their families and institutions.

Donations to Provident Funds

Equated payments on account of Capital Outlay on Sterling Pensions to the Government of India.

	2,05,686	1,27,73,487
	49,307	49,307
	28,60,915	28,60,915
	19,092	19,092
	3,93,075	3,93,075
	1,65,819	1,65,819
	2,92,340	2,92,340

Charges in England—

Indian Civil Service

Other Civil Services in India

Compassionate Allowances

Deduct—Pensionary charges transferred to Commercial Departments and concerns.

	4,920	4,920
	65,216	65,216
	1,750	1,750
	-3,04,376	-3,04,376

Total	161,15,850	1,63,21,545
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3,05,686

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

Actuals for 1960-61.

Heads.	Charged.	Voted.	Total.
1	3	3	4
	Rs.		Rs.
J.—MISCELLANEOUS— <i>concd.</i>			
50—Stationery and Printing—			
1—STATIONERY—			
Stationery Offices and Stores ..	..	2,35,658	2,35,658
Purchase of Stationery Stores ..	..	41,47,445	41,47,445
Stationery supplied by other Governments.	..	727	727
Discount on plain paper used with stamps.	..	14,136	14,136
Purchase of plain paper used with stamps.	..	63,960	63,960
<i>Deduct</i> —Value of Stationery supplied to other Governments and Paying Departments.	..	-7,59,620	-7,59,620
11—PRINTING—			
Government Presses ..	..	41,33,367	41,33,367
Printing at Private Presses ..	..	19,494	19,494
Cost of printing work done by other Governments.	..	10,964	10,964
Total ..	..	78,66,131	78,66,131

57—Miscellaneous—				
Donations for charitable purposes	4,30,854	4,30,854		
Special Commissions of Enquiry ..	561	561		561
Petty Establishment ..	16,75,667	16,75,667		
Irrecoverable temporary loans and advances written-off.	2,172	2,172		2,172
Rents, rates, and taxes ..	1,25,491	1,25,491		1,25,491
Grants-in-aid, Contributions, etc.	8,29,183	1,99,94,428	2,08,24,611	
Expenditure on account of State Prisoners and detenus	..	93	93	
Employment Exchanges and Resettlement.	..	2,11,650	2,11,650	
Expenditure on displaced persons and minorities.	4,018	2,22,35,039	2,22,39,057	
Miscellaneous and unforeseen charges	90,181	1,16,37,621	1,16,57,802	
Development Schemes ..	..	91,38,273	91,38,273	
Loss or gain, by Exchange ..	..	7,919	7,919	
Total ..	8,54,382	6,54,59,768	6,68,14,150	

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

Actuals for 1960-61.

Heads.	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
M.—EXTRAORDINARY ITEMS—			
63—Extraordinary Charges—			
<i>Charges in India—</i>			
Charges incurred as a direct result of War—			
Extra Police Force		30,46,082	30,46,082
Food	6,244	1,77,38,386	1,77,44,630
Loss on sale of subsidised food .. .. .	..	245	245
Total	6,244	2,07,84,713	2,07,90,957

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

Development Schemes—

A—COMMUNITY DEVELOPMENT PROJECTS—

Supervision	3,09,579	3,09,579
Project Headquarters	46,99,498	46,99,498
Animal Husbandry and Agricul- tural Extension,	9,82,093	9,82,093
Health and Rural Sanitation	11,76,655	11,76,655
Education	13,18,654	13,18,654
Social Education	10,54,904	10,54,904
Communication	24,12,086	24,12,086
Rural Arts, Crafts and Industries	21,42,066	21,42,066
Suspense	-6,49,748	-6,49,748
B—NATIONAL EXTENSION SERVICE—		
Block Headquarters	65,797	65,797
Irrigation	83,351	83,351
Rural Arts, Crafts and Industries	24,114	24,114
Recurring expenditure on Personnel retained on National Extension Service Pattern.	59,43,552	59,43,552

RECEIVED ACCOUNTS OF THE HEADQUARTERS OF THE NATIONAL EXTENSION SERVICE

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

Actuals for 1960-61.

Heads.	Charged.		Voted.		Total.
	Rs.	Rs.	Rs.	Rs.	
1	2	3	4		
M.—Extraordinary Items—Conold.					
63-B.—Community Development Projects, National Extension Service and Local Development Works—Conold.					
C—Local Development Works—					
District Establishment .. .. .	..	..	3,11,044	3,11,044	
Water Supply .. .. .	..	..	8,47,051	8,47,051	
Roads and Buildings including small bridges and culverts.	..	..	11,36,718	11,36,718	
Other Miscellaneous Schemes .. .. .	..	..	838	838	
Total .. .. .	..	..	2,18,58,252	2,18,58,252	
64C—Preparation Payments—					
Claims passed by the Application Committee.	..	..	3,80,118	3,80,118	
Total .. .. .	..	..	3,80,118	3,80,118	

AA—Principal Revenue Heads—Forest and other Capital Accounts outside the Revenue Account—
 65—Payment of compensation to land-holders, etc., on the abolition of the Zamindari System—

Compensation	1,44,73,877	1,44,73,877
Total	1,44,73,877	1,44,73,877

CC—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—

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

A—Irrigation works (unproductive)—

Extraordinary Replacements	47,971	47,971
Establishment	17,217	17,217
Tools and Plant	2,580	2,580
Total	67,768	67,768

ACCOUNTS OF THE GOVERNMENT OF WEST BENGAL FOR THE YEAR 1907-8

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

Expenditure for 1960-61.

Heads.	Expenditure for 1960-61.		Total.
	Charged.	Voted.	
1	2	3	4
	Rs.	Rs.	Rs.
66—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—<i>contd.</i>			
68—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial)—<i>contd.</i>			
B—Navigation, Embankment and Drainage Works—<i>contd.</i>			
<i>Development Schemes—</i>			
<i>(2) Unproductive—</i>			
Works .. .. .	..	10,77,346	10,77,346
Establishment .. .. .	..	4,17,566	4,17,566
Tools and Plant .. .. .	..	37,438	37,438
Suspense .. .. .	..	-24,112	-24,112
Total .. .. .	..	15,08,238	15,08,238
Total—B—Navigation, etc., Works	..	15,08,238	15,08,238
Total .. .. .	..	15,76,006	15,76,006

68A.—Construction of Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—*concl'd.*

B—Navigation, Embankment and Drainage Works—

<i>Development Schemes—</i>		
Works	52,23,464	52,23,464
Establishment	9,87,056	9,87,056
Tools and Plant	1,97,417	1,97,417
Total—B—Navigation, etc., Works..	64,07,937	64,07,937
Total	64,07,937	64,07,937

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

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

Jute Seed Multiplication Farm, Bhejlanghat.

Development Schemes—

Sisal Plantation at Rajnagar	1,22,740	1,22,740
Agricultural Marketing Co-operative Society.	1,24,525	1,24,525
Establishment of 100 Seed Farms	1,87,500	1,87,500
Extension of Hatwara farm in Purulia District.	8,48,015	8,48,015
Deduct—Receipts and Recoveries on Capital Account.	55,913	55,913
	-2,48,646	-2,48,646
Total	10,90,047	10,90,047

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

Hheads.	Expenditure for 1960-61.			
	Charged.	Voted.	Total.	
1				
2	Rs.	Rs.	Rs.	Rs.
3				4
FF.—Civil Administration—Capital Accounts outside the Revenue Account—Concld.				
72.—Capital Outlay on Industrial Development—				
Investments in Government Commercial undertakings—				
Development of Salt Production ..	..	10,694	10,694	
Acquisition of Land by the State Government for the Establishment of a Telephone Cable Factory at Mihijam.	5,144	..	5,144	
Establishment of a prototype machine-tools factory at Howrah.	..	1,41,444	1,41,444	
<i>Development Schemes—</i>				
Investment in share of Kalyani Spinning Mill.	..	1,05,00,000	1,05,00,000	
Industrial Estate at Kalyani ..	..	6,52,629	6,52,629	
Industrial Estate at Baruipur ..	..	11,481	11,481	
Schemes for Industrial Centres ..	..	6,10,825	6,10,825	
Organisation of Silk Reelers, Co-operative.	..	70,195	70,195	

Industrial Estate at Howrah ..	7,12,668	7,12,668
Contribution to the share capital of State Warehousing Corporation.	2,00,000	2,00,000
Industrial Estate at Saktigarh ..	3,04,992	3,04,992
Scheme for setting up of three Spinning Mills.	2,05,261	2,05,261
Industrial Estate at Siliguri ..	1,23,317	1,23,317
Deduct—Receipts and Recoveries on Capital Account.	-66,62,044	-66,62,044
Total ..	5,144	68,86,606
HH—Capital Account of Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements outside the Revenue Account—		
80A—Capital Outlay on Multipurpose River Schemes—		
Development Schemes—		
<i>Mayurakshi Reservoir Project—</i>		
Messanjore Dam—Works ..	76,519	76,519
Establishment ..	78,279	78,279
Suspense ..	3,63,988	3,63,988
Deduct—Receipts and Recoveries on Capital Account.	-913	-913
Total ..	5,17,873	5,17,873
Hydro Electric Installation.		
Works ..	2,510	2,510
Deduct—Receipts and Recoveries on Capital Account.	-16	-16
Total ..	2,494	2,494

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

Heads.	Expenditure for 1960-61.		Total.
	Charged.	Voted.	
1	2	3	4
	Rs.	Rs.	Rs.
HH.—Capital Account on Civil Works, Multipurpose River Schemes, and Miscellaneous Public Improvements outside the Revenue Account—Contd.			
80-A—Capital Outlay on Multipurpose River Scheme—Contd.			
<i>Mayurakshi Reservoir Project—contd.</i>			
Reclamation and Resettlement under the Administrator, Mayurakshi Reservoir Project—			
Works		—21,591	—21,591
Deduct—Receipts and Recoveries on Capital Account.		—2,34,096	—2,34,096
Total		—2,55,687	—2,55,687

Works ..	6,81,647	6,81,647
Tools and Plant ..	-4,755	-4,755
Establishment ..	78,279	78,279
Suspense ..	-59,187	-59,187
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	-82,481	-82,481

Total .. 6,13,503 6,13,503

Total—Mayurakshi, etc. .. 8,78,183 8,78,183

Kansabati Reservoir Project—

Works ..	1,38,11,239	1,38,11,239
Establishment ..	11,25,359	11,25,359
Tools and Plant ..	1,00,337	1,00,337
Suspense ..	6,73,878	6,73,878
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	-87,919	-87,919

Total .. 1,56,22,894 1,56,22,894

Total—Kansabati, etc. .. 1,56,22,894 1,56,22,894

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

Heads.	Expenditure for 1960-61.		Total.
	Charged.	Voted.	
1	2	3	4
	Rs.	Rs.	Rs.
HH—Capital Account of Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements outside the Revenue Account—concl'd.			
80-A—Capital Outlay on Multipurpose River Scheme—Concl'd.			
<i>Damodar Valley Project—</i>			
I—Advance to Damodar Valley Corporation—			
Amount Advanced		2,60,36,000	2,60,36,000
<i>Deduct—Government share of the Capital Outlay on the Damodar Valley Project.</i>		—3,23,47,553	—3,23,47,553
II—Government share of the Capital Outlay on the Damodar Valley Project.		3,23,47,553	3,23,47,553
Total—Damodar Valley, etc.		2,60,36,000	2,60,36,000
Total—80-A—Capital Outlay on			4,25,37,077

Original Works—Buildings ..	55,91,804	55,91,804
Original Works—Communications	2,67,07,916	2,67,07,916
Original Works—Miscellaneous ..	- 15,983	- 15,983
Establishment ..	28,57,543	28,57,543
Tools and Plant ..	21,77,301	21,77,301
Suspense ..	- 4,41,087	- 4,40,807
Development Schemes ..	2,83,32,093	2,83,32,093
Deduct—Receipts and Recoveries on Capital Account.	- 7,39,919	- 7,39,919
Total ..	6,44,69,668	6,44,69,948

280

280

280

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

Expenditure for 1960-61.

Heads.	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
JJ—Miscellaneous Capital Account outside the Revenue Account—			
82—Capital Account of other Works outside the Revenue Account—			
<i>Development Schemes—</i>			
Kanchrapara Area Development Scheme		19,76,593	19,76,593
Salt Lake Reclamation Scheme		35,40,387	35,40,387
Development and Administration of Industries at Durgapur.		6,76,67,739	6,76,67,739
Greater Calcutta Milk Supply Scheme.		72,54,565	72,54,565
Housing Schemes		83,93,218	83,93,218
		50,33,957	50,33,957

Remodelling of Calcutta Corporation outfall from Bontole to Kulti.	6,55,327		6,55,327
Expenditure on Displaced Persons	1,023		
Community Development Project	..	83,30,795	83,31,818
Tollyganj Land Development Scheme.	..	13,97,628	13,97,628
After-care Colony and occupational Centre for T. B. patients.	..	9,24,192	9,24,192
Development of Digha ..	..	71,734	71,734
Rural Health Centre ..	..	98,005	98,005
Expansion and Establishment of T. B. Hospitals.	..	88,779	88,779
	..	7,36,419	7,36,419
Total ..	1,023	10,61,69,338	10,61,70,361
82B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account—			
Motor Transport Services ..	..	40,98,565	40,98,565
Deduct—Receipt and recoveries on Capital Account.	..	—3	—3
Total ..		40,98,562	40,98,562

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

Expenditure for 1960-61.

Heads.	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
JJ—Miscellaneous Capital Account outside the Revenue Account— <i>Concl'd.</i>			
33—Payments of Commuted Value of Pensions—			
Payments in India	90,032	7,41,817	8,31,849
Charges in England .. .. .	..	19,531	19,531
	90,032	7,61,348	8,51,380
Total			
35A—Capital Outlay on Schemes of Government Trading—			
A—Grain Supply Schemes	35,709	—1,98,21,046	—1,97,85,337
C—Other Miscellaneous Schemes .. .. .	..	—13,21,310	—13,21,310
Total	35,709	—2,11,42,356	—2,11,06,647

No. 6.—DETAILED 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.
1	2	3
	Rs.	Rs.
65.—Payment of compensation to Land-holders, etc., on the abolition of the Zamindari system.	1,44,73,877	6,06,66,341
65-A.—Capital Outlay on Forests ..	..	13,500
<hr/>		
66-A.—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial)—		
A.—Irrigation Works—		
(2) Unproductive—		
Midnapore Canal ..	..	83,06,728
Bakreswar Irrigation Scheme ..	..	7,01,399
Damodar Canal	67,768	1,31,34,832
Total—Unproductive ..	67,768	2,21,42,959
Total—A.—Irrigation Works	67,768	2,21,42,959
<hr/>		
B.—Navigation Embankment and Drainage Works—		
(2) Unproductive—		
Sonarpur-Arapanch Drainage Scheme,	1,32,677	92,79,409
Bagjolla, Ghuni-Jatragachi Drainage Scheme.	1,19,822	88,81,130
Other unproductive Schemes/works.	12,55,739	1,40,09,770
Total—B.—Navigation, etc., Works.	15,08,238	3,21,70,309
Total—Irrigation, Navigation, etc., Works.	15,76,006	5,43,13,268
Deduct—Amount met out of Revenue.	..	—45,63,040
Net amount outside the Revenue Account.	15,76,006	4,97,50,228
<hr/>		
66-A.—Construction of Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—		
B.—Navigation, Embankment and Drainage Works—		
Flood Protection Works in West Bengal.	64,07,937	1,93,73,356
Total—B.—Navigation, etc., Works.	64,07,937	1,93,73,356
Total ..	64,07,937	1,93,73,356
<hr/>		
67.—Capital Outlay on Schemes of Agricultural Improvement and Research—		
Establishment of seed multiplication Farms.	9,03,928	32,22,180
Greater Calcutta Milk Supply Scheme.	..	43,59,096
Other Schemes/works ..	1,86,119	43,46,342
Total ..	10,90,047	1,19,27,618

No. 6.—DETAILED STATEMENT OF CAPITAL EXPENDITURE
OUTSIDE THE REVENUE ACCOUNT DURING AND TO END
OF THE YEAR.—*contd.*

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
1	2	3
	Rs.	Rs.
72.—Capital Outlay on Industrial Development—Development Programme—		
Investment in share of Kalyani Spinning Mill.	1,05,00,000	1,40,00,000
Scheme for Industrial Centres ..	6,10,825	46,29,118
Industrial Estate at Kalyani ..	6,52,629	34,38,926
Scheme for setting up of three spinning mills.	2,05,261	66,76,543
West Bengal Finance Corporation ..	..	31,77,000
Other Schemes/works ..	15,79,935	88,07,955
<i>Deduct</i> —Receipts and recoveries on Capital Account.	-66,62,044	-66,68,042
Total ..	68,86,606	3,40,61,500
Investment in shares of West Bengal Provincial Co-operative Bank Ltd.	..	(b) 15,00,000
Total ..	68,86,606	3,55,61,500
<i>Deduct</i> —Amount met from ordinary Revenue.	..	-15,00,000
Net amount outside the Revenue Account.	68,86,606	3,40,61,500
80-A.—Capital Outlay on Multipurpose River Schemes—		
Mayurakshi Reservoir Project ..	8,78,183	15,26,42,116
Kansabati Reservoir Project ..	1,56,22,894	4,90,57,418
Damodar Valley Project—		
I—Advances to Damodar Valley Corporation—		
Amount Advanced ..	2,60,36,000	81,62,39,638
<i>Deduct</i> —Government share of Capital Outlay on Damodar Valley Project.	-3,23,47,553	-81,33,29,955
II—Government share of the Capital Outlay on the Damodar Valley Project.	3,23,47,553	81,33,29,955
Total ..	4,25,37,077	1,01,79,39,160

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

No. 6.—DETAILED STATEMENT OF CAPITAL EXPENDITURE
OUTSIDE THE REVENUE ACCOUNT DURING AND TO END
OF THE YEAR.—*contd.*

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
1	2	3
	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account.	6,44,69,948	45,73,04,015
<hr/>		
81-A.—Capital Outlay on Electricity Schemes—		
II—Thermo-Electric Schemes—		
Development Schemes—		
North Calcutta Rural Electrifi- cation Scheme.	..	1,10,08,696
Diesel Electric Pool	4,90,505
Cooch Behar and Dinhat Electric Extension.	..	4,44,567
Scheme for expansion of power to Urban and Rural Areas.	..	8,69,507
Total	1,28,13,275
<hr/>		
I—Hydro-Electric Schemes—		
Acquisition of Kurseong and Sili- guri Electric Supply.	..	6,23,020
II—Theromo—Electric Schemes—		
Barrackpore Electric Supply	9,14,744
Cooch Behar Electric Supply	2,71,078
Bulk Power Supply Scheme to Garia, Rajpur, Sonarpur and Baruipur.	..	1,47,085
Bulk Power Supply Scheme to Gouripur Electric Supply Co. Ltd.	..	5,61,717
Power Supply Scheme to Rani- gunj Coal Field.	..	1,35,511
Bulk Power Supply Scheme to Bongaon Electric Supply.	..	1,49,127
Bulk Power Supply Scheme to Joynagar, Majilpur and Diamond Harbour.	..	4,96,242
Acquisition of Santiniketan Electric Supply.	..	34,697
Acquisition of Burdwan Electric Supply.	..	34
Total	33,33,256
Grand Total	(c) 1,61,46,531
<hr/>		
<i>Deduct</i> —Amount met from ordi- nary Revenue.	..	- 33,33,256
Net Amount outside the Revenue Account.	..	1,28,13,275

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

No. 6.—DETAILED STATEMENT OF CAPITAL EXPENDITURE
OUTSIDE THE REVENUE ACCOUNT DURING AND TO END
OF THE YEAR.—*contd.*

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
1	2	3
	Rs.	Rs.
82.—Capital Account of other Works Outside the Revenue Account.		
Kanchrapara Area Development Scheme.	19,76,593	2,20,82,145
Development and Administration of Industries at Durgapur.	6,76,67,739	19,51,51,368
Tollyganj Land Development Scheme.	9,24,192	35,61,557
Housing Schemes	83,93,218	3,47,75,555
Other Schemes	50,33,957	3,55,97,876
Expenditure on Displaced Persons	83,31,818	11,02,45,361
Community Development Project	13,97,628	1,69,03,204
Salt Lake Reclamation Scheme ..	35,40,387	38,71,868
Greater Calcutta Milk Supply Scheme.	72,54,565	1,61,38,498
Expansion and Establishment of T.B. Hospitals.	7,36,419	52,73,655
Other Schemes/works ..	9,13,345	39,05,889
Total ..	10,61,70,361	44,75,06,976

No. 6.—DETAILED STATEMENT OF CAPITAL EXPENDITURE
OUTSIDE THE REVENUE ACCOUNT DURING AND TO END
OF THE YEAR.—*concl'd.*

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
1	2	3
	Rs.	Rs.
82B.—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account.	40,93,562	5,87,92,780
83.—Payments of commuted value of Pensions.	8,51,380	35,55,924
85A.—Capital Outlay on State Schemes of Government Trading.—		
Grain Supply Scheme—		
Gross Expenditure ..	20,93,52,139	4,61,68,40,063
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	- 22,91,37,476	- 4,50,57,64,266
<i>Deduct</i> —Capital Expenditure financed from Ordinary Revenues.	..	- 4,80,56,239
<i>Deduct</i> —Recoveries from other Governments, Departments, etc.	..	- 8,02,53,168
Net Expenditure ..	- 1,97,85,337	- 1,72,33,610
Community Development Project—		
Gross Expenditure ..	1,52,166	57,24,478
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	- 1,52,166	- 57,24,478
Net Expenditure ..	..	..
Other Miscellaneous Schemes—		
Gross Expenditure ..	- 12,61,535	24,19,65,062
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	- 59,775	- 26,07,67,390
Net Expenditure ..	- 13,21,310	- 1,88,02,328
Construction of Boats Scheme—		
Gross Expenditure ..	..	5,902
Net Expenditure ..	..	5,902
Total ..	- 2,11,06,647	- 3,60,30,036
Grand Total ..	22,74,50,154	2,13,76,74,644

Note :—The above figures do not include the Capital Expenditure transferable from Bihar as a result of the Bihar and West Bengal (Transfer of Territories) Act. Please see also paragraph. 5 of Part B of these accounts.

No. 7.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1960-61 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—

(In cross of rupees.)

	On 31st March 1960.	On 31st March 1961.	Increase (+) Decrease (-) in the year ended 31st March 1961.
1	2	3	4
	Rs.	Rs.	Rs.
CAPITAL EXPENDITURE—			
Commercial Departments—			
Irrigation	5,27	5,43	(+)16
Industrial Development Programme	(a)2,87	3,56	(+)69
Multipurpose River Schemes ..	97,54	1,01,79	(+)4,25
Road and Water Transport Scheme ..	5,47	5,88	(+)41
Electricity Schemes	(b)1,62	1,62	....
Total—Commercial Departments ..	1,12,77	1,18,28	(+)5,51
Other Departments :—			
Other Accounts	79,19	96,43	(+)17,24
Total—Other Departments ..	79,19	96,43	(+)17,24
Total—Capital Expenditure ..	1,91,96	2,14,71	(+)22,75
Loans and Advances by State Governments—			
Loans to Local Funds, Private Parties, etc.	60,31	67,62	(+)7,31
Loans to Government Servants ..	7	7	....
Total—Loans and Advances by State Governments.	60,38	67,69	(+)7,31
Total—Capital and other expenditure ..	2,52,34	2,82,40	(+)30,06
<i>Deduct—Contribution from Revenues, Development Funds, Reserve Funds, etc. and Contingency Fund for capital expenditure.</i>	-93	-93	....
Net capital and other expenditure (outside the Revenue Account).	2,51,41	(c) 2,81,47	(c) (+)30,06

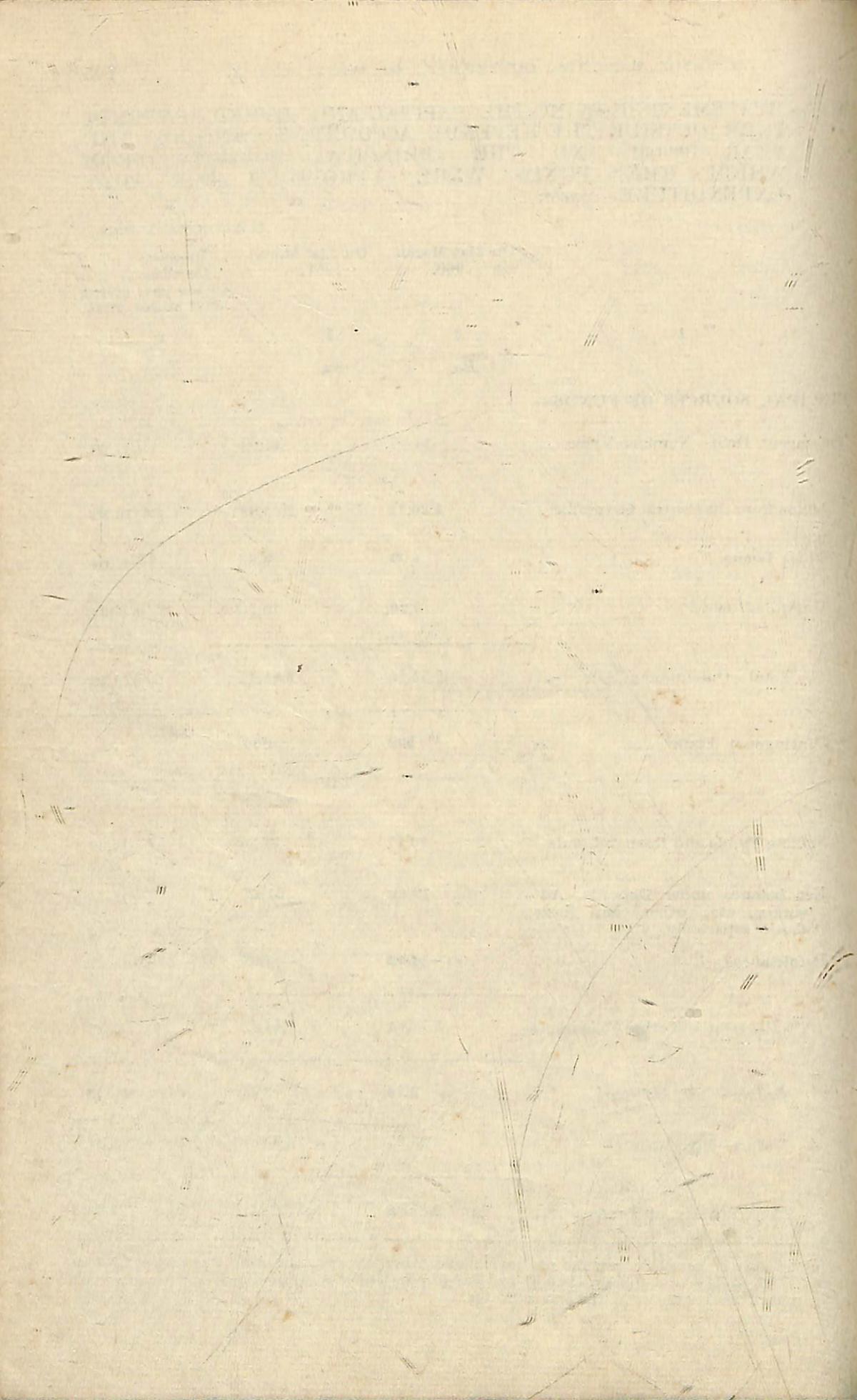
(a) Includes progressive expenditure of Rs. 15,00,000 pertaining to the Major head "43A—Capital Outlay on Industrial Development".

(b) Includes progressive expenditure of Rs. 33,33,256 pertaining to the Major head "53—Capital Outlay on Electricity Schemes".

No. 7.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1960-61 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—concl'd.

(In crores of rupees.)			
1	On 31st March 1960.	On 31st March 1961.	Increase (+) Decrease (-) in the year ended 31st March 1961.
	Rs.	Rs.	Rs.
PRINCIPAL SOURCES OF FUNDS—			
Permanent Debt—Nominal Value ..	34,86	41,91	(+)7,05
Loans from the Central Government	2,36,12	2,55,98	(+)19,86
Other Loans	1,99	3,63	(+)1,64
Unfunded debt	9,26	10,20	(+)94
Total—Outstanding Debt ..	2,82,23	3,11,72	(+)29,49
Contingency Fund	500	500	....
Sinking Funds and Reserve Funds	10,77	13,06	(+)2,29
Net balance under Deposits, Advances, etc., other than those shown separately.	17,06	21,27	(+)4,21
Remittances	(-)4,42	(-)6,62	(-)2,20
Total—Debt and other obligations	3,10,64	3,44,43	(+)33,79
Deduct—Cash Balance ..	2,29	2,21	(-)8
Deduct—Investments ..	26,67	33,48	(+)6,81
Net Provision of Funds ..	2,81,68	(e) 3,08,74	(c) (+)27,06

(c) The differences between the net capital and other expenditure and the net provision of fund, both to-date and during 1960-61 are due to progressive revenue deficit in the case of former and revenue surplus in the case of latter.



**B.—Accounts of Debt, Deposit and Remittance
heads and of the Contingency Fund—
Review of Balances**

Part I.—Review

Account of Total Deposit and Remittance
Receipts and of the Country Bank Funds
Review of Balance

Part I - Review

ACCOUNTS OF DEBT., DEPOSIT AND REMITTANCE HEADS AND OF THE CONTINGENCY FUND REVIEW OF BALANCES.

I—REVIEW

A progressive record of the transactions and balances under "Debt., Deposit, Remittance heads and Contingency Fund is given in this section. The following is a Summary of the position as on 31st March, 1961 :—

All figures are in unit of Rupees

Debit balance.	Section of the General Account.	Name of Account.	Credit balances
1	2	3	4
Rs.			Rs.
2,41,04,72,323	A to M, and Part of Sec. S	Government Account .. .. .	..
CONSOLIDATED FUND			
	N	.. Public Debt	3,01,52,32,909
67,69,96,975	P	.. Loans and Advances by State Governments.	..
CONTINGENCY FUND			
		Contingency Fund	4,99,90,164
PUBLIC ACCOUNT			
	R	.. Unfunded Debt	10,19,20,023
	S	.. Deposits and Advances—	
		(i) Deposits bearing interest	59,74,658
		(ii) Deposits not bearing interest gross balance.	33,43,04,618
6,27,31,004	....	Investments .. .. .	..
3,18,84,754	....	(iii) Advances not bearing interest. .. .. .	..
		(iv) Suspense .. .. .	..
27,20,85,898	....	Investments .. .. .	..
		Other Items (Net)	3,50,52,809
	T	.... Remittances—	
6,89,60,609	....	I Remittances within India	26,94,793
2,20,38,411	W	.... Cash Balance (closing.) .. .. .	..
3,54,51,69,974		Total	3,54,51,69,974

The significance of the head "Government Account" is explained in paragraph 6 below. The other headings in this summary take into account the balances under all account heads in Government books in regard to which Government has a liability to repay the moneys received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of Remittance transactions. It must be understood that these balances cannot be regarded as a complete record of the Financial position of the Government of West Bengal as it does not take into account all the physical assets of the State, such as Lands, Buildings, Communications, etc., nor any accrued dues or outstanding liabilities which are not brought to the account under the cash basis of accounting followed by the Government.

2. Subject to the remarks in paragraph 3 below, the balances, whether in cash or investments, under each head have been duly verified and found to agree with those shown in the separate registers or other records maintained in the accounts office for the purpose in accordance with the prescribed rules. They have been accepted as correct by the responsible officers concerned where necessary. The debits and credits during the year to the various Reserve Funds and Deposit Accounts of Grants, etc., were for amounts authorised by the relevant Acts or Rules of the Funds or Accounts, and there were no diversions for purposes other than those for which the Funds were constituted or the grants were made.

3. A summary of receipts, disbursements and balances under Debt, Deposit, Remittances and Contingency Fund is given in Statement No. I Part B-II Accounts.

In a number of cases, there are unreconciled differences in the closing balance as reported in this account and that shown in the separate registers or other records maintained in the Accounts Office/Departmental Offices for the purpose. Steps are being taken to settle the discrepancies as soon as possible. In many cases the full details and documents required for the purpose are awaited from the Departmental Treasury Officers as detailed in Appendix II of this compilation.

The balances are communicated to the officers concerned every year for acceptance thereof. In a large number of cases such acceptances have not been received. In the following illustrative cases the acceptances of the balances have either been unduly delayed or the amounts involved are considerable.

Head of Account.	No. of acceptance awaited.	Year from which acceptances are awaited.	Amount
1	2	3	4
			Rs.
P—Loans and Advances by the State Government.			
Loans to Local Funds, Private Parties etc.			
(1) Loans to District and other Local Fund Committee.	1	1959-60	Dr. 49,94,88
(2) Agriculturists, Loan Act-XII of 1884	15	1947-48	Dr. 4,87,91,7
(3) Loans under the Scheme for distribution of Chemical Fertilisers.	15	1958-59	Dr. 34,84,0
(4) Zamindari Embankment Advances under AC II (B.C.) of 1882.	3	1958-59	Dr. 47,46,7

Head of Account.	No. of acceptance awaited.	Year from which acceptances are awaited.	Amount.
1	2	3	4
			Rs.
(5) Kamala Girls' School	1	1958-59	Dr. 2,15,000
(6) Prasanna Dev Balika Maha Vidyalaya ..	1	1958-59	Dr. 1,24,024
(7) Loans and Advances to Displaced Persons	1	1948-49	Dr. 39,97,21,715
(8) Loans and Advances under Community Development Programme.	11	1953-54	Dr. 1,87,65,182
(9) Loans to Government Servants—			
(i) House building Advance	153	1956-57	Dr. 4,79,270
(ii) Advances for Purchase of Motor conveyance.	82	1958-59	Dr. 2,31,360
(iii) Other conveyances	190	1958-59	Dr. 20,231
(iv) Other Advances	7	1958-59	Dr. 3,657

S—Deposits and Advances.

Part II—Deposits not bearing interest—

Deposits of Local Funds.

(1) District Funds	15	1956-57	Cr. 29,81,170
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Municipal Funds.

(1) Municipal Funds	86	1957-58	Cr. 40,58,071
(2) Garden Reach Municipality Improvement Fund.	1	1957-58	Cr. 6,87,885

Education Funds.

(1) District Primary Education Fund ..	15	1956-57	Cr. 2,05,89,560
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Other Miscellaneous Funds.

(1) State Electricity Fund	7	1956-57	Cr. 2,16,99,853
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Civil Deposits.

(1) Personal Deposits	517	1956-57	Cr. 3,98,94,753
(2) Litigation Fund	1	1948-49	Cr. 36,897
(3) Warders' Benefit Fund	1	1958-59	Cr. 58,400

Other Accounts.

(1) Deposit Account of the grants made by the Indian Council Agricultural Research.	1	1958-59	Cr. 9,52,850
(2) Deposit Account of grants from the Central Government for the Food Production Drive Schemes Bonus for accelerating production of food grains.	1	1958-59	Cr. 62,31,683

Head of Account.	No. of acceptance awaited.	Year from which acceptances are awaited.	Amount.
1	2	3	4 Rs.
(3) Deposit Account of grants made by the Indian Central Oilseeds Committee.	1	1958-59	Cr. 1,49,814
(4) Deposit Account of grants made by the Central Tea Board.	1	1957-58	Cr. 1,76,229
(5) Deposit Account of grants from the Ministry of Rehabilitation.	1	1958-59	Cr. 13,61,896
(6) Deposit Account of the grants made by the National Co-operative Development and Warehousing Board.	1	1959-60	Cr. 18,57,932
<i>Departmental Advances.</i>			
(1) Construction Board Advances—School Building Advances.	1	1960-61	Dr. 4,20,434
<i>Special Advances.</i>			
(1) Advances for National Water Supply and Sanitation Scheme.	1	1957-58	Dr. 94,15,514
(2) Advances for Wireless and other equipments and stores for the flood warning station at Bhutan.	1	1960-61	Dr. 500
(3) Advances to deputationists for higher education abroad.	1	1960-61	Dr. 48,556
(4) Advances to the Director of Agriculture ..	1	1960-61	Dr. 2,51,481
(5) Advances for Flood Relief Health measures..	1	1957-58	Dr. 27,598
(6) Advances to the Director of Operation ..	1	1960-61	Dr. 9,420
(7) Advances to the Director of Industries in connection with the celebration of the fourth All India Handicrafts week.	1	1958-59	Dr. 908
(8) Advances for Public Health ..	1	1958-59	Dr. 5,94,227

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

5. Under the scheme embodied in the Bihar and West Bengal (Transfer of Territories) Act, 1956, certain balances under Capital heads (outside the Revenue Account) and Debt, Deposit and Remittances heads are to be transferred by the Government of Bihar to the Government of West Bengal. These adjustments have not so far been carried out for want of necessary information from the Bihar Government. The matter is under correspondence.

6. The head "Government Account" needs some explanation. Under the system of book-keeping followed in the Indian Government Accounts, the amounts booked under revenue capital and other transactions of Government in respect of which the balances are not carried forward from year to year in the accounts are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under Debt, Deposit, Remittance heads and Contingency Fund, the closing cash balance at the end of the year may be worked out and proved. The Government Account for 1960-61 given below will show how the net amount at the end of the year has been arrived at.

Dr. Rs.	Details.	Cr. Rs.
2,21,29,60,217	A—Opening balance .. .. .	..
	B—Revenue Receipts	96,03,65,130
93,04,27,082	C—Expenditure on Revenue Account .. .. .	..
22,74,50,154	D—Capital Expenditure outside the Revenue Account
	F—Closing balance, Dr.	2,41,04,72,323
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3,37,08,37,453	Total	3,37,08,37,453

The opening balance on the 1st April 1960 is less than the previous year's closing balance by a sum of Rs. 1,060. This is due to the fact that the opening balance of certain heads of accounts as on the 15th August 1947 were revised under circumstances brought to light after the close of the accounts of the previous year, and that these changes have been carried out in the opening balances for the year under report as detailed below. Corresponding change has been made in the balance of Government Account.

Heads in respect of which the opening balance on 1st April, 1960 has been changed.	Cr. Balance	Dr. Balance
	Increase (+) Decrease (-)	Increase (+) Decrease (-)
	Rs.	Rs.
P. Loans and Advances, etc. Loans to Local Funds, private parties, etc.		
Advance to Cultivators—		
Agriculturists' Loan Act XII of 1884 .. .. .	..	(- )32
B—Deposits and Advances Civil Deposits		
Personal Deposits	(-)1,092	..
	<hr/>	<hr/>
Total	(-)1,092	(-)32
	<hr/>	<hr/>
Net Dr. Balance	(+)1,060	

The Government has been... in the year 1870... the balance sheet... the year 1870... the year 1870...

Table with multiple columns and rows, containing financial data and figures. The text is very faint and difficult to read.

The Government has been... in the year 1870... the balance sheet... the year 1870... the year 1870...

Table with multiple columns and rows, containing financial data and figures. The text is very faint and difficult to read.

**B.—Accounts of Debt, Deposit and Remittance heads and
of the Contingency Fund Review of Balances
Part II—Accounts**

Account of Debt, Expenditures and Receipts
of the Contingent Fund, Review of Balance
Part II—Accounts

B—DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND
STATEMENT No. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES

Detailed head of account.	(1)	(2)	(3)	(4)	(5)
	Opening balance.	Receipt.	Disbursement.	Closing balance.	
Total Revenue and Expenditure as per Account No. 2 of Part A.	..	96,03,65,130	1,15,78,77,236	..	
N—PUBLIC DEBT—PERMANENT DEBT	..	Cr. 34,85,60,700	7,05,32,000	Cr. 41,90,92,700	
Total	..	Cr. 34,85,60,700	7,05,32,000	Cr. 41,90,92,700	
Floating Debt	
Total	
Loans from the Central Government—Loans	..	(a) Cr. 2,33,59,43,870	25,52,35,400	Cr. 2,53,47,14,331	
Ways and Means Advances for Plan Schemes	..	Cr. 1,05,862	..	Cr. 1,05,862	
Other Ways and Means Advances	..	Cr. 2,50,00,000	..	Cr. 2,50,00,000	
Total: (a)	..	Cr. 2,36,10,49,732	25,52,35,400	Cr. 2,55,98,20,193	

(a) The opening balance differs from the previous year's closing balance by Rs. (-) 1,54,123 due to correction.

STATEMENT No. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES—contd.

Detailed head of account.	(1)	Opening balance.	(2)	Receipt.	(3)	Disbursement.	(4)	Closing balance.	(5)
Other Loans—									
Loans from Khadi and Village Industries Commission ..	(b) Cr.	12,90,701		2,80,000		4,34,313	Cr.	11,36,388	
Loans from National Co-operative Development and Warehousing Board.	Cr.	12,02,577		6,20,991		37,991	Cr.	17,85,577	
Loans from National Agricultural Credit (Long Term Operation) Fund of the Reserve Bank of India.	Cr.	21,28,500		....		1,00,000	Cr.	20,28,500	
Loans from the Indian Central Oil Seeds Committee ..	Cr.	23,400		....		5,400	Cr.	18,000	
Loans from the Life Insurance Corporation of India ..	Cr.	1,54,16,635		1,63,00,000		3,65,084	Cr.	3,13,51,551	
Total: (b) ..	Cr.	2,00,61,813		1,72,00,991		9,42,788	Cr.	3,03,20,016	
Grand Total N.—Public Debt									
..	Cr.	2,72,96,72,245		34,29,68,391		5,74,07,727	Cr.	3,01,52,32,909	
P.—Loans and Advances by State Government—									
Loans to Local Funds, Private Parties, etc. ..	(c) Dr.	60,32,18,184		2,97,95,387		10,28,30,149	Dr.	67,62,52,946	
Loans to Government Servants ..	Dr.	7,05,021		3,50,249		3,89,257	Dr.	7,44,029	
Total: (c) ..	Dr.	60,39,23,205		3,01,45,636		10,32,19,406	Dr.	67,69,96,975	

Contingency Fund	..	..	4,99,82,534	17,237	9,607	4,99,90,164
R.—Unfunded Debt—						
State Provident Funds	..	..	9,25,77,784	2,06,69,541	1,13,27,302	10,19,20,023
S.—Deposits and Advances—						
Part I.—Deposits bearing interest	..	..	1,02,86,858	..	43,12,200	59,74,658
Part II.—Deposits not bearing interest—						
Sinking Funds	..	Net Cr.	5,33,86,848	2,67,45,892	2,91,97,650	5,09,35,090
Reserve Funds	..	Net Cr.	1,07,08,638	1,32,76,557	1,29,31,833	1,10,53,362
C.—Other Deposit Accounts—Deposits of Local Funds—						
District Funds	..	..	35,84,563	60,68,440	64,36,790	32,16,213
Municipal Funds	..	..	36,70,952	1,42,71,553	1,31,96,549	47,45,956
State Transport Corporation Fund	..	..	..	4,65,49,981	4,27,48,750	88,01,231
Education Funds	..	..	1,96,22,554	8,82,27,195	8,53,47,057	2,25,02,692
Medical and Charitable Funds	..	..	28,403	427	29	28,801
Other Miscellaneous Funds	..	..	1,20,59,091	8,43,06,609	7,17,06,559	2,46,59,141
Total Deposits of Local Funds	..	..	3,89,65,563	23,94,24,205	21,94,35,734	5,89,54,034
Civil Deposits—						
Revenue Deposits	..	..	2,86,51,737	3,11,15,782	2,98,00,842	2,99,66,677
Civil Courts' Deposits—						
Civil Courts' Deposits	..	..	2,01,28,208	1,93,24,609	1,78,15,856	2,16,36,961
Small Cause Courts' Deposits	..	..	64,676	1,71,298	1,62,929	73,945
Rent Controller's Deposits	..	..	8,84,946	38,22,730	27,03,069	2,34,715
Total Civil Courts' Deposits	..	..	1,93,07,938	2,33,18,637	2,06,80,954	2,19,45,621

(b) The opening balance differs from the previous year's closing balance by Rs. (+) 1,54,123 due to correction.

(c) The opening balance differs from the previous year's closing balance by Rs. (+) 46,113 due to correction.

STATEMENT No. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES—*contd.*

Detailed head of account.	(1)	(2)	(3)	(4)	(5)
	Opening balance.	Receipt.	Disbursement.	Closing balance.	
Criminal Courts' Deposits	..	8,07,129	3,92,401	3,81,666	Cr. 8,17,864
Personal Deposits	..	3,83,63,351	7,65,08,034	7,46,24,484	Cr. 4,02,46,901
Public Works Deposits	..	2,49,60,508	2,62,49,322	1,86,23,130	Cr. 3,25,86,700
Charitable Endowment Fund	..	2,79,473	1,517	....	Cr. 2,80,990
Deposits of Jute Cess Fund	..	1,44,711	7,02,311	7,06,838	Cr. 1,40,184
Unclaimed deposits in the General Provident Fund	..	15,178	4,512	4,949	Cr. 14,741
Unclaimed deposits in the Contributory Provident Fund	..	1,212	22	....	Cr. 1,234
Unclaimed deposits in the Indian Civil Service Provident Fund	..	68	..	....	Cr. 68
Deposits on account of cost price of liquor, Ganja and Bhang	..	5,82,850	23,03,671	22,54,200	Cr. 6,32,321
Deposits for work done for Public Bodies or individuals	..	78,48,813	1,53,95,790	1,33,71,041	Cr. 96,71,562
Deposits on account of sale proceeds of stock of black-listed shops and private hoarders.	..	28,759	(-) 6,433	1,443	Cr. 20,883
Deposits made by candidates for State Legislature	..	17,990	3,250	2,750	Cr. 18,490
Forest Deposits	..	15,168	6,784	12,895	Cr. 9,057
Pay and Accounts Deposits	..	17,331	....	1,002	Cr. 16,329
Total Civil Deposits	..	12,08,40,216	17,59,95,600	16,04,66,194	Cr. 13,63,69,622

Other Accounts	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.
Part III Advances not bearing interest—						
Departmental Advances—						
Civil Advances—						
Objection Book Advances	52,43,812	59,00,015	53,40,648	46,84,443
Public Works Advances—						
Takavi Works Advances	46,46,286	..	14,280	46,60,566
Construction Board Advances—						
School Building Advances	4,20,392	..	42	4,20,434
Administrator General's Advance	4,395	15,630	14,595	3,360
Festival Advance	39,26,106	93,49,267	74,72,958	20,49,797
Total Civil Advances	1,42,40,991	1,52,64,912	1,28,42,521	1,18,18,600
Special Advances	..	e) Dr.	1,78,82,664	57,04,109	53,68,035	1,75,46,590
Forest Advances	79	1,05,28,908	1,05,29,359	530
Total Departmental Advances (e)	3,21,23,734	3,14,97,929	2,87,39,915	2,93,65,720

(d) The opening balance differs from the previous year's closing balance by Rs. (-) 1,092 due to correction.

(e) The opening balance differs from the previous year's closing balance by Rs. (-) 46,145 due to correction.

STATEMENT No. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES—*concl'd*

Detailed head of account.	(1)	(2)	(3)	(4)	(5)
	Opening balance.	Receipt.	Disbursement.	Closing balance.	
Permanent Advances	Dr. 12,14,629	65,960	24,364 Dr.	11,73,033	
Accounts with the Government of Burma	Dr. 6,07,700	(-) 332	(-) 2,45,136 Dr.	3,62,896	
Accounts with the Government of Pakistan	Dr. 9,46,552	..	.. Dr.	9,46,553	
Accounts with the Reserve Bank	Dr. 29,741	1,716	8,528 Dr.	36,553	
Part IV Suspense—					
(i) Suspense Accounts—					
Investments—					
Cash Balance Investment Account	Dr. 23,32,68,050	81,47,25,523	85,35,43,371 Dr.	27,20,85,898	
Other Items—					
Suspense Accounts—					
Objection Book Suspense	Net Dr. 75,46,870	86,16,149	6,63,876 Net Cr.	4,05,403	
Recoveries of Service Payments	Cr. 62,637	(-) 29,429	.. Cr.	33,208	
Departmental Adjusting Account	Net Cr. 69,14,904	(-) 95,04,056	(-) 47,51,610 Net Cr.	21,62,458	
Pay and Accounts Offices Suspense	Net Cr. 4,23,951	(-) 23,85,086	(-) 17,92,708 Net Dr.	1,68,427	
	Dr. 23,68,625	7,11,581	(-) 15,06,911 Dr.	60,133	

Central Accounts Office—

Reserve Bank Suspense	..	Dr.	1,12,604	(-)	31,062	(-)	8,71,898	Dr.	(-)	7,28,232
Undivided Bengal Suspense	..	Net Dr.	77,91,459		1,45,686		98,822	Net Dr.		77,44,595
Deposit Account with the State Bank of India	..	Dr.	18,649	..	..	..	..	Dr.		18,649
Discounting Sinking Fund	..	Dr.	6,19,096		53,000		1,76,330	Dr.		7,42,426

Total (i) Suspense Accounts .. Net Dr. 1,10,55,811 (-) 24,23,217 (-) 80,74,099 Net Dr. 54,04,929

(ii) Cheques and Bills	..	Cr.	4,49,08,499		50,00,33,465		50,42,73,713	Cr.		4,06,68,251
(iii) Departmental and similar Accounts	..	Dr.	2,19,198		17,87,396		17,78,711	Dr.		2,10,513

Total Other Items .. Net Cr. 3,36,33,490 49,93,97,644 49,79,78,325 Net Cr. 3,50,52,809

TOTAL SUSPENSE .. Net Dr. 19,96,34,560 1,31,41,23,167 1,35,15,21,696 Net Dr. 23,70,33,089

TOTAL REMITTANCES .. Net Dr. 4,42,20,932 59,66,02,268 61,86,47,152 Net Dr. 6,62,65,816

W (Opening and Closing) Cash Balance—

Cash in Treasury			25,94,263		21,68,533
Cash in Transit			(-) 49,50,117		(-) 4,61,568
Deposit in Reserve Bank			2,52,58,337		1,99,31,446

Total W—Cash Balance Cr. 29,02,483 Cr. 2,20,38,411

Grand Total— 3,77,92,60,467 3,77,92,60,467

No. 2.—DETAILED STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC., DURING THE YEAR AND THE AMOUNT OF DEBT, ETC., AT THE COMMENCEMENT AND THE CLOSE OF THE YEAR.

Description of loan	When raised	Amount on 1st April 1960.	Additions during the year.	Discharges during the year.	Amount on 31st March 1961.
(1)	(2)	(3)	(4)	(5)	(6)
		Rs.	Rs.	Rs.	Rs.
Section A—Public Debt					
Permanent Debt—					
Loans bearing interest—					
3½ per cent. West Bengal loan, 1962	.. September 1951	1,75,00,000	..	..	1,75,00,000
4 per cent. West Bengal Loan, 1964	.. August 1952	2,00,00,000	..	..	2,00,00,000
4 per cent. West Bengal Loan, 1963	.. July 1953	3,60,23,300	..	..	3,60,23,300
4 per cent. West Bengal Loan, 1967	.. August 1955	7,58,72,200	..	..	7,58,72,200
4 per cent. West Bengal Loan, 1968	.. September 1956	7,11,46,100	..	..	7,11,46,100
4½ per cent. West Bengal Loan, 1970	.. July 1958	5,10,49,700	..	..	5,10,49,700
4 per cent. West Bengal Loan, 1971	.. August 1959	7,69,69,400	..	..	7,69,69,400
4 per cent. West Bengal Loan, 1969	.. August 1960	..	7,05,32,000	..	7,05,32,000
Total—Permanent Debt	..	34,85,60,700	7,05,32,000	..	41,90,92,700

Pre-partition loans—

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

Total

1,95,04,046 1,95,04,046

Post-partition Loans—

Ways and Means Advances ..	2,50,00,000	..	..	2,50,00,000	..	..	2,50,00,000
Ways and Means Advance for Plan Schemes ..	1,05,862	..	..	1,05,862	..	..	1,05,862
Loans for Productive Development Scheme ..	49,01,000	..	..	49,01,000	..	..	49,01,000
Loans for paying West Bengal Government's share of expenditure on Demodar Valley Corporation.	77,24,00,000	2,60,36,000	..	79,84,36,000	..	..	79,84,36,000
Share of expenditure of the Damodar Valley Corporation against loan granted by the International Bank.	1,78,03,000	..	..	1,78,03,000	..	..	1,78,03,000
Loans for Mayurakshi Project ..	9,44,55,000	..	..	9,44,55,000	..	..	9,44,55,000
Loans for rehabilitation of displaced persons ..	51,01,94,611	1,93,55,591	25,48,000	52,70,02,202	..	..	52,70,02,202
Loans under Grow More Food Schemes ..	7,58,85,967	1,67,96,000	1,38,34,282	7,88,47,685	..	..	7,88,47,685
Loans for contribution towards share capital of State Warehousing Corporation.	6,65,686	..	35,773	6,29,913	..	..	6,29,913
Removal of Khatal from Calcutta ..	1,24,93,962	..	..	1,18,74,126	..	..	1,18,74,126

No. 2.—DETAILED STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC., DURING THE YEAR AND THE AMOUNT OF DEBT ETC., AT THE COMMENCEMENT AND THE CLOSE OF THE YEAR—*contd.*

Description of loan	When raised	Amount on 1st April 1960.	Additions during the year.	Discharges during the year.	Amount on 31st March 1961.
Jute Seed Multiplication Farm	..	69,832	..	9,114	60,718
Greater Calcutta Milk Supply Scheme	..	9,36,470	..	39,995	8,96,475
Forestry Scheme Loan	..	18,63,927	..	1,22,258	17,41,669
Loans for Educational Development	..	71,62,385	9,90,000	95,068	80,57,317
Community Project Loans	..	2,66,56,750	79,06,000	18,76,361	3,26,86,389
National Extension Service Loan	..	14,95,623	..	1,45,932	13,49,691
Loans for Development of Handloom and Kahdi Industries.	..	72,32,013	18,04,000	5,22,358	85,13,655
Small Scale Industries	..	2,81,93,095	58,90,809	11,75,521	3,29,08,383
Rehabilitation of Co-operative Movement in West Bengal.	..	28,73,000	..	..	28,73,000
Loans for Road Development Schemes, etc.	..	2,09,42,249	..	50,05,763	1,59,36,486
Loans for National Water Supply and Sanitation Schemes	..	2,29,18,616	88,31,000	4,58,292	3,12,91,324
Loans for Development Purpose	..	4,00,00,000	..	..	4,00,00,000
Loans for approved Development Schemes	..	20,39,30,144	..	2,14,34,981	18,24,95,163
		48,00,000	1,15,00,000	..	1,63,00,000

Loans for permanent improvement in scarcity areas.	89,24,000	3,97,000	65,827	92,55,173
Loans for Protection of Towns	1,80,00,000	—	1,37,139	1,78,62,861
Loans for Scarcity Relief	3,31,659	—	79,275	2,52,384
Taccavi Loans to Agriculturists	1,37,50,636	..	12,99,339	1,24,51,297
Loans for Miscellaneous Development Schemes	6,68,40,000	4,15,99,000	..	10,84,39,000
Loans to Cultivator	76,77,309	..	12,32,688	64,44,621
Expansion of Power	1,63,00,000	..	60,030	1,62,39,970
Flood Control Scheme	1,55,00,000	65,00,000	..	2,20,00,000
Flood and Drought Relief	3,30,04,618	1,00,00,000	40,65,680	3,89,38,938
Loans under Low Income Group Housing Scheme	1,71,32,450	42,37,000	3,69,579	2,09,99,871
Share of Small Savings Collection	23,04,25,000	7,58,00,000	..	30,62,25,000
Prize Bonds . . . . .	..	67,78,000	..	67,78,000
Assistance to low paid employees	62,59,155	..	9,54,145	53,05,010
Police Housing Scheme	1,05,70,410	31,00,000	..	1,36,70,410
Slum Clearance Scheme	24,81,000	17,41,000	44,160	41,77,840
Loans under Subsidized Industrial Housing Scheme	96,65,257	44,74,000	2,33,543	1,39,05,714
Village Housing Projects	17,05,000	..	..	17,05,000
Plantation Labour Housing Scheme . . . . .	..	5,00,000	..	5,00,000
Land Acquisition and Development Scheme . . . . .	..	10,00,000	..	10,00,000
Total	2,34,15,45,686	25,52,35,400	5,64,64,939	2,54,03,16,147
Total—Loans from the Central Government	(a) 2,36,10,49,732	25,52,35,400	5,64,64,939	2,55,98,20,193
(D) Other Loans	(b) 2,00,61,813	1,72,00,991	9,42,788	3,63,20,016
Total Public Debt	2,72,96,73,245	34,29,68,391	5,74,07,727	3,01,52,32,909

(a) Differs from previous year's closing balance by Rs. (-)1,54,123 due to correction of opening balance.

(b) Differs from previous year's closing balance by Rs. (+)1,54,123 due to correction of opening balance.

No. 2.—DETAILED STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT ETC., DURING THE YEAR AND THE AMOUNT OF DEBT, ETC., AT THE COMMENCEMENT AND THE CLOSE OF THE YEAR—*concl'd.*

Description of loan.	When raised.	Amount on 1st April, 1960.	Additions during the year.	Discharges during the year.	Amount on 31st March 1961.
(1)	(2)	(3)	(4)	(5)	(6)
Section B—UNFUNDED DEBT					
State Provident Fund—					
General Provident Fund	8,17,59,872	1,91,18,649	1,01,15,356	9,07,63,165
Indian Civil Service Provident Fund	19,54,351	2,42,655	2,23,773	19,73,233
Indian Civil Service (Non-European Members) Provident Fund	40,12,054	1,01,074	1,23,536	9,89,592
Contributory Provident Fund	59,41,553	6,53,778	4,78,552	61,16,779
All India Service Provident Fund	19,09,954	5,53,385	3,86,085	20,77,254
Total Unfunded Debt	9,25,77,784	2,06,69,541	1,13,27,302	10,19,20,023
Total—Debt and other interest-bearing obligations	2,82,22,50,029	36,36,37,932	6,87,35,029	3,11,71,52,932

No. 3.—STATEMENT SHOWING THE DETAILS OF VARIOUS EARMARKED BALANCES.

SINKING FUND

Balance on 1st April, 1960	..	8,27,89,448	Balance on 31st March, 1961	..	10,94,90,340(A)
Amount appropriated from Revenue	..	2,49,40,000			
Interest on Investments	..	17,60,892			
Total	..	10,94,90,340	Total	..	10,94,90,340

INVESTMENT ACCOUNT

Balance on 1st April, 1960	..	2,94,02,600	Amount realised	..	45,000
Amount invested	..	2,91,97,650	Balance on 31st March, 1961	..	5,85,55,250 (B)
Total	..	5,86,00,250	Total	..	5,86,00,250

(A) Loanwise details of the transactions are given in Annexure at page 130

(B) Loanwise details of the transactions are given in Annexure at page 131

No. 3.—STATEMENT SHOWING THE DETAILS OF VARIOUS EARMARKED BALANCES—*concl'd.*

Annexure.

Sinking Funds and Depreciation Funds for loans.

Description of loan.	(1)	Balance on 1st April, 1960.	(2)	Amount appropriated from revenue.	(3)	Amount transferred from Debt, Redemption and Avoidance Fund.	(4)	Interest on investments.	(5)	Total.	(6)	Advance interest paid on purchase of securities.	(7)	(8)	Balance on 31st March, 1961.	Remarks.
<i>Sinking Funds—</i>																
3½ per cent. West Bengal Loan, 1962.		99,66,791		12,34,000		..		2,76,144		1,14,76,935		..		..	1,14,76,935	
4 per cent. West Bengal Loan, 1963		1,64,85,478		28,08,000		..		3,98,600		1,96,92,078		..		..	1,96,92,078	
4 per cent. West Bengal Loan, 1964		81,95,342		11,83,000		..		2,16,440		95,94,782		..		..	95,94,782	
4 per cent. West Bengal Loan, 1967		1,66,85,540		39,14,000		..		2,84,440		2,08,83,980		..		..	2,08,83,980	
4 per cent. West Bengal Loan, 1968		1,14,44,000		36,70,000		..		1,56,000		1,52,70,000		..		..	1,52,70,000	
4½ per cent. West Bengal Loan, 1970		26,21,000		26,13,000		..		88,000		53,22,000		..		..	53,22,000	
4 per cent. West Bengal Loan, 1971		39,69,000		..		..		39,69,000		..		..	39,69,000	
<i>Depreciation Funds—</i>																
3½ per cent. West Bengal, Loan, 1962		24,41,483		3,02,000		..		67,668		28,11,151		..		..	28,11,151	
4 per cent. West Bengal Loan, 1963		36,18,142		6,10,000		..		88,280		43,16,422		..		..	43,16,422	
4 per cent. West Bengal Loan, 1964		23,84,672		3,46,000		..		63,320		27,93,992		..		..	27,93,992	
4 per cent. West Bengal Loan, 1967		48,53,000		11,39,000		..		80,000		60,72,000		..		..	60,72,000	
4 per cent. West Bengal Loan, 1968		33,28,000		12,00,000		..		34,000		45,62,000		..		..	45,62,000	
4½ per cent. West Bengal Loan, 1970		7,66,000		7,97,000		..		8,000		15,71,000		..		..	15,71,000	
4 per cent. West Bengal Loan, 1971		11,55,000		..		..		11,55,000		..		..	11,55,000	
Total		8,27,89,448		2,49,40,000		..		17,60,892		10,94,90,340		..		..	10,94,90,340	

Description of loan.	Sinking Fund Investment Account.				Remarks.		
	Balance on 1st April, 1960	Purchase of Securities.	Total.	Sale of securities.	Balance on 31st March, 1961.	Face Value.	Market Value.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Sinking Funds—</i>							
3½ per cent. West Bengal Loan, 1962	58,87,900	20,94,750	79,82,650	45,000	79,37,650	79,42,900	79,05,285
4 per cent. West Bengal Loan, 1963	77,80,000	43,59,075	1,21,39,075	..	1,21,39,075	1,21,50,000	1,20,64,950
4 per cent. West Bengal Loan, 1964	44,11,000	19,95,000	64,06,000	..	64,06,000	64,11,000	63,74,887
4 per cent. West Bengal Loan, 1967	39,11,000	63,84,000	1,02,95,000	..	1,02,95,000	1,03,11,000	102,88,823
4 per cent. West Bengal Loan, 1968	..	77,80,500	77,80,500	..	77,80,500	78,00,000	77,45,400
4½ per cent. West Bengal Loan, 1970	18,81,000	5,98,500	24,79,500	..	24,79,500	25,00,000	24,53,050
<i>Depreciation Funds—</i>							
3½ per cent. West Bengal Loan, 1962	14,41,700	4,99,175	19,40,875	..	19,40,875	19,41,700	19,32,949
4 per cent. West Bengal Loan, 1963	17,07,000	10,00,000	27,07,000	..	27,07,000	27,07,000	26,90,051
4 per cent. West Bengal Loan, 1964	12,83,000	6,00,000	18,83,000	..	18,83,000	18,83,000	18,73,569
4 per cent. West Bengal Loan, 1967	11,00,000	17,97,150	28,97,150	..	28,97,150	29,00,000	28,74,750
4 per cent. West Bengal Loan, 1968	..	16,91,500	16,91,500	..	16,91,500	17,00,000	16,66,000
4½ per cent. West Bengal Loan, 1970	..	3,98,000	3,98,000	..	3,98,000	4,00,000	3,92,000
Total	2,94,02,600	2,91,97,650	5,86,00,250	45,000	5,85,55,250	5,86,46,600	5,82,11,714

OTHER FUNDS AND DEPOSIT ACCOUNTS.

Name of Reserve Fund or Deposit Account.	Balance on 1st April, 1960.			Balance on 31st March, 1961.		
	Cash.	Investment.	Total.	Cash.	Investment.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1. Depreciation Reserve Fund of Government Bus Services	95,27,158	..	95,27,158	52,27,158	..	52,27,158
2. Reserve Fund—Transport ..	1,74,700	..	1,74,700	1,74,700	..	1,74,700
3. Depreciation Reserve Fund—Electricity ..	5,72,800	..	5,72,800	5,72,800	..	5,72,800
4. West Bengal Famine Insurance Fund ..	65,371	18,87,775	19,53,146	1,18,938	18,72,666	19,91,604
5. General Reserve Fund for Cooch Behar ..	93,73,419	20,92,091	1,14,65,510	94,41,759	23,03,088	1,17,44,847
6. Depreciation Reserve Fund—Government Presses ..	12,69,518	..	12,69,518	14,92,665	..	14,92,665
7. Fund for promotion of education amongst educationally backward classes.	330	..	330	..	..	..
8. Subventions from the Central Road Fund ..	19,38,019	..	19,38,019	25,52,291	..	25,52,291
9. Deposit Account of the grant made by the Indian Central Jute Committee.	18,156	..	18,156	18,156	..	18,156
10. Deposit Account of the grant made by the Indian Council of Agricultural Research.	8,75,658	..	8,75,658	9,52,850	..	9,52,850
11. Deposit Account of the grant from the Indian Central Sugarcane Committee.	1,31,429	..	1,31,429	1,33,561	..	1,33,561
12. Deposit Account of the grant from the Central Government for the Food Production Drive, etc.	62,31,683	..	62,31,683	62,31,683	..	62,31,683
			1,21,298	1,49,814	..	1,49,814

14.	Deposit Account of the grant made by the Central Tea Board.	1,94,492	..	1,94,492	..	1,76,229	..	1,76,229
15.	Deposit Account of the Grant made by the Indian Council of Scientific and Industrial Research.	15,787	..	15,787	..	15,787	..	15,787
16.	Deposit Account of the grant made by the Indian Central Arecanut Committee.	35,528	..	35,528	..	13,816	..	13,816
17.	Deposit Account of the grant made by the Indian Central Cooanut Committee.	70,782	..	70,782	..	96,927	..	96,927
18.	Deposit Account of Local Development Works Grant Fund.	2,01,494	..	2,01,494	..	..	..	..
19.	Deposit Account of the grant from the Indian Central Tobacco Committee.	24,420	..	24,420	..	24,490	..	24,490
20.	Deposit Account of grant made by the Khadi and Village Industries Commission.	10,49,612	..	10,49,612	..	1,88,230	..	1,88,230
21.	Deposit on account of grants from the Ministry of Rehabilitation to Educational Institutions.	3,33,225	..	3,33,225	..	13,61,896	..	13,61,896
22.	Deposit Account of the grant made by the Indian Central Silk Board for Cocoon Market.	3,000	..	3,000	..	5,000	..	5,000
23.	Deposit Account of the grant made by National Co-operative Development and Warehousing Board	8,65,640	..	8,65,640	..	18,57,932	..	18,57,932
24.	Deposit Account of lump sum allotment received from Government of India out of the Workmen's Benefit Fund for award of prizes to selected workmen.	32,845	..	32,845	..	32,845	..	32,845
25.	Deposit Account of grant made by the Flood Relief Committee.	..	..	..	..	4,50,000	..	4,50,000

41,75,754
27,29,858

No. 4.—DETAILED STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAID, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Major and minor head of Account.	1	2	3	4	5	6	7
		Rs.	Rs.	Total. Rs.	Amount repaid during the year. Rs.	Balance on 31st March, 1961. Rs.	Interest received and credited to revenue. Rs.
LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.—							
Loans to Presidency, Corporation, Port Trust and other Port Funds.		1,66,38,409	....	1,66,38,409	8,99,674	1,57,38,735	2,67,885
Loans to Municipalities		68,58,525	10,14,710	78,73,235	3,00,003	75,73,232	2,78,229
Loans to District and other Local Fund Committees.		49,56,745	1,00,000	50,56,745	61,893	49,94,852	25,209
Advances to Cultivators	(a)	5,57,01,846	1,31,32,871	6,88,34,717	1,55,42,884	5,32,91,833	18,15,582
Advances under special laws		47,77,482	14,979	47,92,461	207	47,92,254	....
Miscellaneous Loans and Advances	(b)	11,99,10,767	6,24,31,664	18,23,42,431	1,09,67,288	17,13,75,143	19,09,145
Loans and Advances to displaced persons		37,90,56,988	2,20,49,200	40,11,06,188	13,84,473	39,97,21,715	4,87,883
Loans under Community Development Project.		1,53,17,422	40,86,725	1,94,04,147	6,38,965	1,87,65,182	1,73,071
Total	(c)	60,32,18,184	10,28,30,149	76,60,48,333	2,97,95,387	67,62,52,946	49,57,004

House Building Advances	4,63,329	2,10,570	6,73,899	1,94,629	4,79,270	17,894
Advances for purchase of motor conveyance.	2,10,075	1,47,177	3,57,252	1,25,892	2,31,360	10,029
Advances for purchase of other conveyance	23,388	22,885	46,273	26,042	20,231	516
Passage Advances	5,561	4,500	10,061	1,910	8,151	.....
Other Advances	2,668	4,125	6,793	1,776	5,017	.....
Total	7,05,021	3,89,257	10,94,278	3,50,249	7,44,029	28,439
Grand Total .. (c)	60,39,23,205	10,32,19,406	70,71,42,611	3,01,45,636	67,69,96,975	49,85,443

(a) The opening balance differs from the previous year's closing balance by reason of inclusion of Rs. (-) 32 due to correction.

(b) The opening balance differs from the previous year's closing balance by Rs. (+) 46,145 due to correction.

(c) The opening balance differs from the previous year's closing balance by Rs. (+) 46,113 due to correction.

APPENDIX I

Statement showing the investments of Government in the shares of statutory Corporation, Government companies, Joint Stock Companies etc. Co-operative Banks and societies on the 31st March, 1961. (Referred to in paragraph II of Part A, Review—page 20).

Nature of the concern or company	No. and types of shares purchased.	Purchase price and total amount invested.	Year of investment	Amount of dividend declared for 1960-61 and credited to Government.	Remarks
1	2	3	4	5	6
Statutory Corporations—					
1. West Bengal Financial Corporation.	31,770 fully paid-up shares of Rs. 100 each.	31,77,000 (purchased at par).	30,000 shares in 1953-54. 1,770 shares in 1955-56.	At 3½ per cent. per annum.	Dividend not yet received from the corporation.
2. West Bengal State Warehousing Corporation.	16,000 ordinary shares.	16,00,000	14,000 shares in 1957-58. 2,000 shares in 1960-61.	Nil.	Dividend not declared.
Government Companies					
Kalyani Spinning Mills Ltd.	14,000 equity shares of Rs. 1,000 each.	1,40,00,000	3,500 shares in 1959-60. 10,500 shares in 1960-61.	Nil	Do.

Joint-Stock Companies

West Bengal Salt Company Ltd. .. 6,800 ordinary shares of Rs. 25 each.

70,000 1950-51 1960-2 per cent
50,000 1951-52 Rs. 3,400
50,000 1952-53

Co-operative Societies

Marketing Societies .. Redeemable .. 9,29,657 1956 to 1961 Nil. Dividend declared is not known.

Industrial Societies .. 26,000 shares of Rs. 10 each. 2,60,000 1956-57 Nil. Do.

Credit Societies .. Redeemable .. 9,01,255 1959-60 and 1960-61 Nil. Do.

Co-operative Banks .. Ditto .. 11,00,000 1959-60 and 1960-61 Nil. Do.

Total .. 2,21,37,912

Handwritten calculations:
2189
50
045
2189
50
045

APPENDIX II.

Statement showing the differences between the ledger and broadsheet figures for want of details/documents from the department/Treasury officer.

Serial No.	Head of Account.	Departmental Officer responsible for reconciliation/from whom details are awaited.	Earliest year to which difference relates.	Amount of difference.
1	2	3	4	5
P—Loans and Advances by the State Government—Loans to Local Funds private parties etc.				
Advances to Cultivators.				
1.	Loans under Land Improvement Act XIX of 1883.	Department of Agriculture.	1960-61	19,451
2.	Agriculturists' Loan Act XII of 1884 ..	Ditto ..	1956-57	65,737
3.	Loans in other cases of distress ..	Ditto ..	1960-61	1,400
4.	Loans under the Scheme for distribution of chemical fertilisers.	Ditto ..	1959-60	38,849
Advances under Special Laws.				
1.	Zamindari Embankment Advances under Act II (B.C.) of 1882.	Ditto ..	1954-55	2,35,819
Miscellaneous Loans and Advances.				
1.	Loans to Co-operative Land Mortgage Bank.	Department of Co-operation.	1960-61	7,063
2.	Advances to West Bengal Provincial Co-operative Bank and Multipurpose Societies.	Ditto ..	1957-58	68,04,287
3.	Cattle Purchase Loan ..	Department of Agriculture.	1960-61	80,377
4.	Loans under the Scheme for increased provision for aid to Industries.	Department of Industries.	1959-60	56,366
5.	Loans under the Low Income Group Housing Scheme.	Department of Development Commissioner.	1959-60	35,200
6.	House Building Advance to flood affected people.	Department of Food, Relief and Supplies.	1957-58	99
7.	Loans for Scheme for Cane Gur Khendesari Sugar.	Department of Small Scale Industries.	1960-61	19
8.	Loans to Agricultural Marketing Society	Department of Co-operation.	1960-61	10,000
9.	Loans for fish production in Semi derelict tank.	Department of Director of Fishery.	1959-60	19,24
10.	Loans for Ghani Oil crushing Industry ..	Department of Small Scale Industries.	1960-61	36,000

Serial No.	Head of Account.	Departmental Officer responsible for reconciliation from whom details are awaited.	Earliest year to which difference relates.	Amount of difference.
1	2	3	4	5
				Rs.
11.	Short term loan for augmentation of fish production in cultivable tank.	Department of Director Fishery.	1960-61	828
12.	Loans for rendering assistance to needy fishermen through Co-operative Societies.	Ditto ..	1960-61	2,09,620
13.	Special Advance to Persons rendered destitute by famine of 1943.	Department of Food Relief and Supplies.	1957-58	837
14.	Co-operative Societies, Handloom Industry.	Department of Small Scale Industries.	1960-61	9,809
15.	Scheme for share capital to weavers ..	Ditto ..	1960-61	8,889
16.	Unionwari Tank fishery Development Scheme.	Department of Fishery.	1958-59	6,823
17.	Improvement of Tank fishery in dry districts.	Ditto ..	1957-58	4,189
18.	Loans to big growers	Department of Agriculture.	1960-61	1,800
19.	Loans to Artisans	Department of Food, Relief and Supplies.	1957-58	4,491
	Loans and Advances to Displaced persons ..	Department of Relief and Rehabilitation.	1956-57	2,50,32,185
Loans and Advances under Community Development Programme.				
1.	Short term Finance to Agriculturists ..	Department of Community Development and Extension Service.	1960-61	2,844
2.	Unionwari Tank fishery Development Schemes.	Ditto ..	1960-61	685
3.	Development of Tank fishery in dry districts.	Ditto ..	1960-61	1,942
4.	Marketing Centre and Storage Godowns.	Ditto ..	1960-61	5,333
5.	Poultry Farming, Sheep rearing, Cow keeping etc.	Ditto ..	1960-61	880
6.	Rural Arts, Crafts and Industries (Urban)	Ditto =	1960-61	1,647
7.	Rural Arts, Crafts and Industries (converted).	Ditto =	1960-61	36,951
8.	Co-operative Marketing Society (converted)	Ditto =	1960-61	2,938
9.	Reclamation of waste land (converted) ..	Ditto =	1960-61	17,282

Serial No.	Head of Account.	Departmental Officer responsible for reconciliation from whom details are awaited.	Earliest year to which difference relates.	Amount of difference.
1	2	3	4	5
				Rs.
10.	Irrigation Scheme (converted) ..	Ditto	.. 1960-61	34,739
11.	Development of Tank fishery in dry districts (N. E. S.)	Ditto	.. 1960-61	112
12.	Loans to Co-operative Marketing Societies (N. E. S.).	Ditto	.. 1960-61	6,590
13.	Rural Arts, Crafts and Industries (N.E.S.)	Ditto	.. 1960-61	289
14.	Irrigation Scheme (N. E. S.) ..	Ditto	.. 1960-61	52,961

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