

Report

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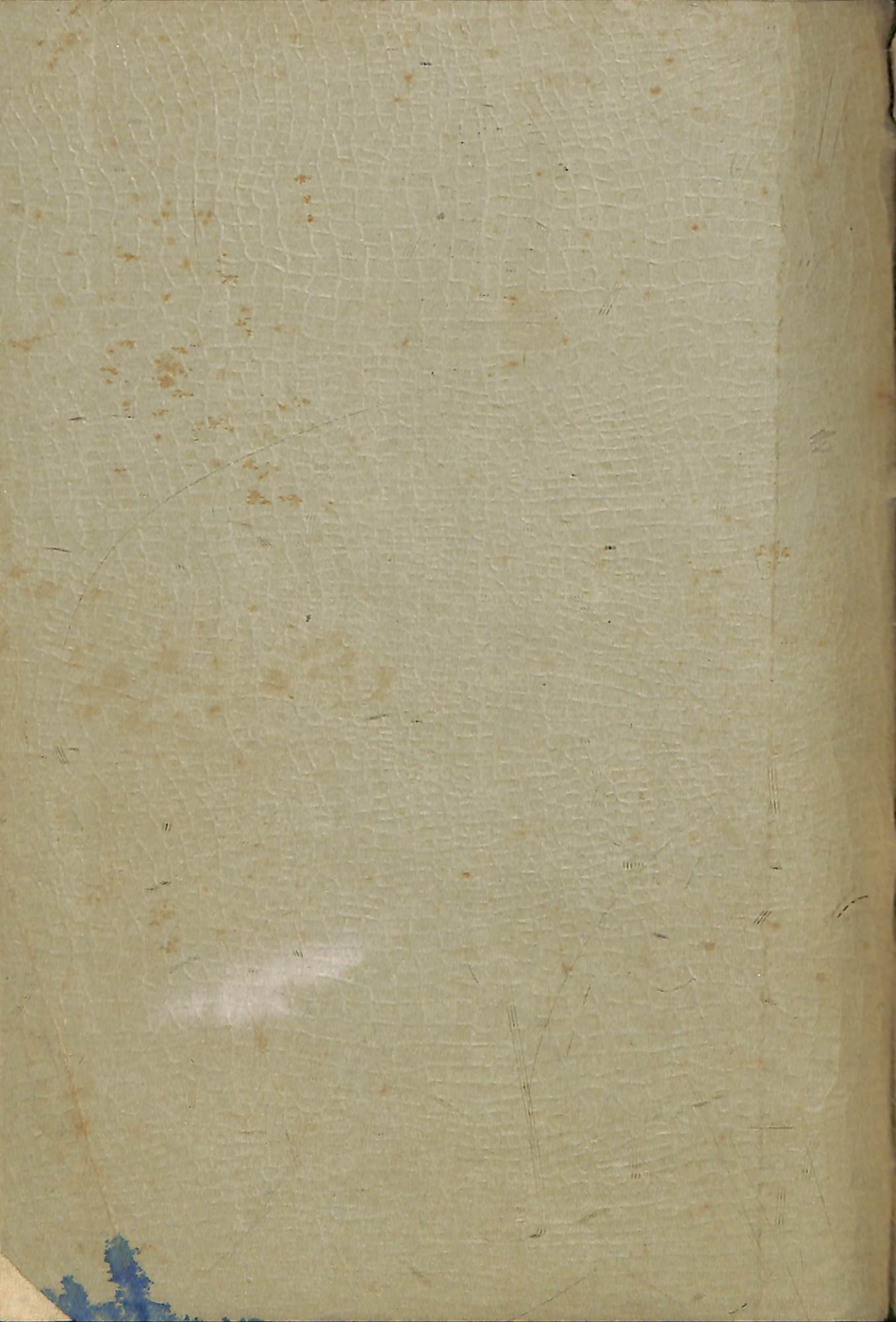
सत्यमेव जयते

Government of West Bengal

Finance Accounts
1961-62

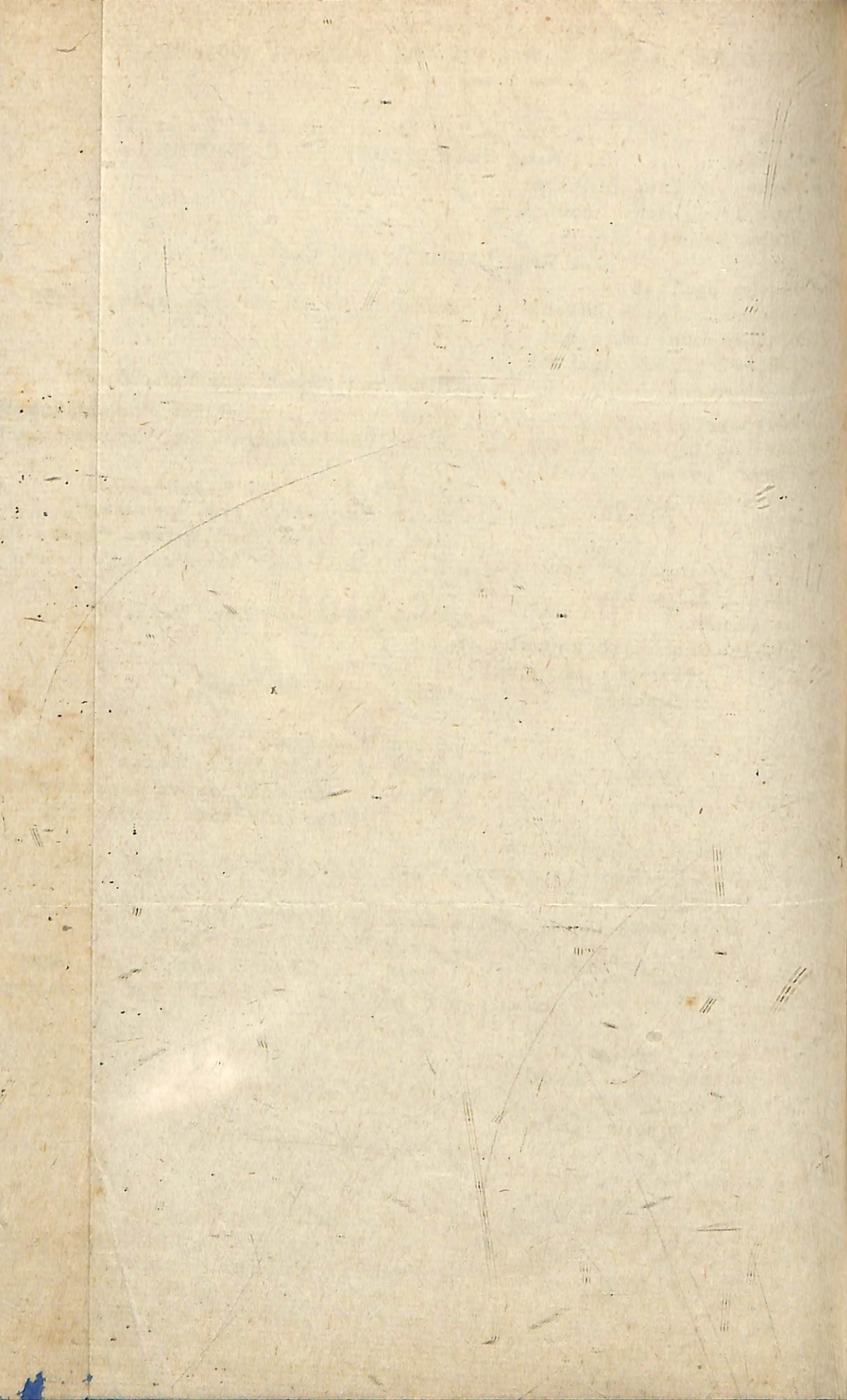
Superintendent, Government Printing
West Bengal Government Press, Alipore, West Bengal

1963



Errata
to the
GOVERNMENT OF WEST BENGAL FINANCE ACCOUNTS, 1961-62.

- 1 - Para 2 - line 1. .. Put a "," after the word 'General'
- 8 - Heading ... Read TRANSACTIONS FOR TANSCTIONS
- 9 - Figure against Sinking
Fund Investment Account -
Disbursements side -
1961-62. ... Read "226.39" for "2,26.50"
- 10 - Figure against
Total-Receipts-1961-62 ... Read "3,84,72,87" for 3,48,72,87"
Disbursement side -
1961-62 figure against
Remittances ... Read "65,86,49" for "65,86.40"
Footnote(a)-line 1 ... Read "accordingly," for "accordingy"
- 12 - Sub-heading at the top ... Read "Expenditure" for "Expendture".
- 13 - Figure under 854. etc.-
-1961-62 ... Read "1,66.09" for "Rs.1,66.39."
Footnote (a)-line 2 ... Read "products" for "proucts".
- 18 - line 1 ... Put the words 'Rs.' before figure "17.73"
(b) Sinking Fund line 1-... Read "the" for "tthe".
Line 1 below the
statement ... Read "8,11.95" for "8.11.95".
- 28 - (b)(1) Cash with departmental
officer - marginal
reference ... Read "126" for "16".
- 23 - Col.1 - ... Read "balances" for "balance".
- 46 - L-1 ... Read "States" for State's.
- 57 - Col.1 ... Read "F-Administrative Services" for
"Administration Services".
- 63 - 4 - Labour & Employment
Col.4 - Miscellaneous.. Read "4,30.803" for "4,30.80".
Resettlement &
Employment Works ... Read "8,09,078" for "8,09,0"
... Read "3,807" for "3,8"
- 64 - last line - Col.4 ... Read "14,63,569" for "14,63,469"
- 65 - last line - Col.1 ... Read "Developmental" for "Development".
- 73 - 80-A etc. -
Deduct - Receipts and
Recoveries on Capital
Account - Col.4 ... Read " -18,871 " For " -18,87 "
- 82 and 83 - Footnote (a)-
Page reference ... Read "78" for "76".
- 85 - Remarks Col. against
Cooperative Banks -
line 2 from below ... Read "Bank" for "Banks".
- 106 - Item (iii) ... Read "Fishery" for "Wishery".
Item (xi) ... Read "Loans" for "Hoans".
- 129 - Bottom - Remarks ... Read "Project" for "ject".
- 134 - Col.7 - heading ... Read "received" for "receive".
- 140 - item (7) - Col.4 ... Read "14,92,665" for "14,92,605".
item 10 - Col.1 ... Read "Deposit" for "eposit".





Government of West Bengal

Finance Accounts
1961-62

Superintendent, Government Printing
West Bengal Government Press, Alipore, West Bengal
1963

*West Bengal
Report*



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Government of West Bengal



Comptroller and Auditor General of India

1963

1963

TABLE OF CONTENTS

B—Debt, Deposits and Remittance Heads

Pages

Certificate of the Comptroller and Auditor General of India	1
Introductory	2—3

PART I—SUMMARISED STATEMENTS

No. 1.—Summary of Transactions	6—12
No. 2.—Capital outlay outside the Revenue Account—Progressive Capital outlay to end of the year.	13
No. 3.—Financial results of Irrigation Works for which Capital and Revenue Accounts are kept.	14—16
No. 4.—Debt Position—	
(i) Statement of Borrowings	17—18
(ii) Service of Debt	19
No. 5.—Loans and Advances by State Government—	
(i) Statement of Loans and Advances.	20
(ii) Recoveries in arrears	20
No. 6.—Guarantees given by the Government in respect of loans, etc. raised by Statutory corporation Local Bodies and other Institutions.	21
No. 7.—Cash Balances and Investment of Cash Balances	22
No. 8.—Summary of Balances	23—26

PART II—DETAILED ACCOUNTS AND OTHER STATEMENTS

A—Revenue and Expenditure

No. 9.—Statement showing percentage distribution of Revenue and Expenditure for the year 1961-62.	29—30
No. 10.—Statement showing the distribution between Charged and Voted Expenditure.	31
No. 11.—Detailed Account of Revenue by Minor Heads	32—46
No. 12.—Detailed Account of Expenditure by Minor Heads.	47—77
No. 13.—Detailed statement of Capital Expenditure outside the Revenue Account during and to end of the year.	78—83
No. 14.—Statement showing the investments of Government in the shares of Statutory Corporations, Government Companies, Joint Stock Companies, Co-operative Banks and Societies, etc.	84—85
No. 15.—Statement showing the Capital and other Expenditure (outside the Revenue Account) to end of the year 1961-62 and the principal sources from which the funds were provided for that expenditure.	86—87

B—Debt, Deposit and Remittance Heads.

- No. 16.—Receipts, Disbursements and Balances under heads of Accounts relating to Debt, Deposits, Remittance heads and Contingency Fund. 91—127
- No. 17.—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 close of the year. 128—133
- No. 18.—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. 134—135
- No. 19.—Statement showing the details of earmarked balances. .. 136—141
- Appendix—Statement showing the cases in which certain details/information are awaited from the Departmental/Treasury officers in connection with the reconciliation of balances. 142—143

Finance Accounts of the Government of West Bengal for the year 1961-62

Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of West Bengal for the year 1961-62 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 Grants and Charged Appropriations.

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 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, 1963, the accounts now presented are correct statements of the receipts and outgoings of the Government of West Bengal for the year 1961-62.

A. K. ROY,
Comptroller and Auditor General of India.

NEW DELHI:

2 JUL 1963

FINANCE ACCOUNTS

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 therefrom, the net result of which represents the revenue surplus or deficit for the year.

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

The third division comprises loans raised by Government—loans of a purely temporary nature classed as "Floating Debt" (such as Treasury Bills and Ways and Means Advances), as well as other loans classed as "Permanent Debt" and "Loans and Advances made by Government" together with repayments of the former and recoveries of the latter. It also includes inter-State Settlements.

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

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

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

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

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

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 "Taxes, Duties and Other Principal Heads of Revenue" and Section AA denotes the capital expenditure on works connected therewith.

3. 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.

4. 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 adopted by the Finance Department for Demands for Grants but in general, a certain degree of co-relation is maintained between the Demands for Grants and the Finance Accounts.

5. The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year ending 31st March, 1962 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 commercial form and are subject to a test check by the Indian Audit and Accounts Department.

6. The figures of actuals shown in these accounts are net, after taking into account the recoveries.

PART I—Summarised Statements

PROHIBITION ON THE SALE OF WEAPONS TO THE PUBLIC

1961	11.88
1962	11.88
1963	11.88
1964	11.88
1965	11.88
1966	11.88
1967	11.88
1968	11.88
1969	11.88
1970	11.88
1971	11.88
1972	11.88
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2017	11.88
2018	11.88
2019	11.88
2020	11.88
2021	11.88
2022	11.88
2023	11.88
2024	11.88
2025	11.88
2026	11.88
2027	11.88
2028	11.88
2029	11.88
2030	11.88

STATEMENT NO. 1—SUMMARY OF TRANSACTIONS

(In lakhs of rupees.)

Receipts.	Actuals.	
	1960-61.	1961-62.

Disbursements.

Actuals.	1960-61.		1961-62.	
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PART I.—CONSOLIDATED FUND

(1) REVENUE

Taxes, Duties and other principal Heads of Revenues—

Collection of Taxes, Duties and other Principal Revenues—

Taxes on Income other than Corporation Tax.	12,05.23	10,29.72	5.98	6.44
Estate Duty	..	..	..	..
Land Revenue	20.15	20.94	4,73.82	3,86.82
State Excise Duties	6,32.72	6,19.97	45.03	49.18
Stamps	6,16.77	6,95.72	9.36	10.61
Forest	3,99.73	4,20.38	1,27.97	1,26.48
Registration	1,58.97	1,70.59	25.14	25.96
Taxes on Vehicles	70.63	75.92	4.50	4.50
Sales Tax	2,19.47	2,35.00	25.15	25.73
Other Taxes and Duties..	19,73.12	21,45.06	11.88	12.74
Total—Collection of Tax, etc.	9,11.93	9,88.75	7,28.83	6,48.46

Total—Taxes, Duties etc.	62,08.72	64,08.05	Irrigation ..	1,38.04	2,25.96
Irrigation—Net Receipts	-13.39	-5.87	Debt Services ..	7,07.73	9,33.67
Debt Services	1,45.36	1,69.09	Administrative Services	14,45.38	15,63.14
Administrative Services	1,01.81	94.61	Social and Developmental Services ..	36,15.13	46,16.73
Social and Developmental Services ..	5,39.19	7,43.19	Civil works, Multipurpose River Schemes and Miscellaneous Public Improvements.	5,75.87	6,36.11
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.	64.06	73.42	Miscellaneous ..	16,63.00	14,07.11
Miscellaneous	4,83.15	2,00.31	Extraordinary items ..	4,30.29	2,16.44
Contribution and Miscellaneous adjustments.	20,64.87	24,81.03			
Extraordinary items	9.88	5.89			

Total—Revenue Receipts .. 96,03.65(a) 1,01,69.72

Total—Expenditure on Revenue Account. 93,04.27 1,02,47.62

Revenue Surplus	2,99.38	
Deficit		77.90

PART I—CONSOLIDATED FUND.

(2) CAPITAL

Payment of compensation to Land holders, etc., on the abolition of the Zamindari system.	1,44.74	1,98.83
Irrigation ..	79.84	81.57
Agricultural Improvement and Research	10.90	62.57
Industrial Development ..	68.87	84.29
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.	10,70.07	14,81.86

STATEMENT NO. 1—SUMMARY OF TRANSACTIONS—contd.

	Receipts.		Disbursements.	
	Actuals.		Actuals.	
	1960-61.	1961-62.	1960-61.	1961-62.
Other works	10,61.70	9,38.54
Road and Water Transport Schemes	40.94	7.35
Commuted value of Pensions	8.51	8.21
Schemes of Government Trading	-2,11.07	-1,66.09
Total—Capital Expenditure	22,74.50	26,97.13

	Receipts.		Disbursements.	
	Actuals.		Actuals.	
	1960-61.	1961-62.	1960-61.	1961-62.
Permanent Debt	7,05.32	7,30.71	..	..
Loans from the Central Government ..	25,52.35	35,29.38	..	..
Other Loans	1,72.01	50.55	..	..
Total	34,29.68	43,10.64	..	..

(3) DEBT

Public Debt.

Permanent Debt	7,05.32	7,30.71	..	..
Loans from the Central Government ..	25,52.35	35,29.38	..	..
Other Loans	1,72.01	50.55	..	..
Total	34,29.68	43,10.64	..	..
Loans and Advances by State Govern- ments—	..	..	5,74.08	8,49.35
Recoveries of Loans and Advances ..	3,01.46	2,30.85	10,32.19	10,76.06
Total	3,01.46	2,30.85	10,32.19	10,76.06
Total Consolidated Fund ..	1,33,34.79	1,47,11.21	1,31,85.04	1,48,70.16

PART II—CONTINGENCY FUND

Contingency Fund	..	..	..	..	..
	.17	.10*	Contingency Fund	..	.10
Total	..	.17	.10	..	..

PART III—PUBLIC ACCOUNT

DEBT (OTHER THAN THOSE MENTIONED IN PART I) AND DEPOSITS.

Unfunded Debt—State Provident Funds	2,06.70	2,23.26	Unfunded Debt—State Provident Funds	1,13.27	1,20.60
Deposits and Advances—			Deposits and Advances—		
Deposit bearing interest—			Deposit bearing interest—		
Depreciation Reserve of Government commercial concerns.	..	57.11	Depreciation Reserve of Government commercial concerns.	43.00	..
Reserve Funds—Transport	..	3.89	Other Deposits	..	.12
Deposits not bearing interest—			Deposits not bearing interest—		
Appropriation for Reduction or Avoidance of Debt.	2,67.01	3,54.47	Sinking Fund Investment Account	..	2,91.98
Sinking Fund Investment Account	..	..	West Bengal Famine Insurance Fund	1,15.77	1,15.78
West Bengal Famine Insurance Fund	1,16.30	1,16.30	Depreciation Reserve Fund of Government Presses.	..	.21

*Details of recoupment during 1961-62 of expenditure incurred from the Contingency Fund during the preceding years are given below :—

Head of Account.	Amount.
	Rs.
57-Miscellaneous, 1959-60	..
7- Land Revenue, 1960-61	..
47-Miscellaneous Departments, 1960-61	..
Total	..
	9,837

STATEMENT NO. 1—SUMMARY OF TRANSACTIONS—concl'd.

	Receipts.		Disbursements,		(In lakhs of rupees)
	1960-61.	1961-62.	1960-61.	1961-62.	
Depreciation Reserve Fund—Government Presses.	2.23	1.16			
Fund for promotion of education amongst educationally backward classes.	11.24	11.24			
Other Reserve Funds	2.99	.48			
Deposits of Local Funds	23.94.24	36,57.72			
Civil Deposits	17,59.96	13,38.11			
Other Accounts	44.59	66.51			
Advances not bearing interest	3,15.66	3,15.43			
Suspense	1,31,41.23	1,14,80.63			
Total	1,80,55.90	1,74,03.05			
Remittances	59,66.02	61,35.25			
Total—Public Account	2,42,28.62	2,37,61.56			
Total—Receipts	3,75,63.58	3,84,72.87			
Opening Cash Balance	2,29.02	2,20.38			
Grand Total	3,77,92.60	3,86,93.25			
Fund for promotion of education amongst educationally backward classes.					
Other Reserve Funds					
Deposits of Local Funds					
Civil Deposits					
Other Accounts					
Advances not bearing interest					
Suspense					
Total					
Remittances					
Total—Public Account					
Total—Disbursements					
Closing Cash Balance					
Grand Total					

(a) The transactions under "Revenue" for the year 1960-61 have been shown according to the new classification from 1st April, 1961. Accordingly the figures of Rs. 602.83 lakhs (Union Excise Duties), Rs. 87.01 lakhs (Estate Duties), Rs. 8.89 lakhs (Forest), Rs. 434.01 lakhs (Social and Developmental Services), Rs. 4.13 lakhs (Civil Works, etc.), Rs. 228.80 lakhs (Miscellaneous) and Rs. 113.79 lakhs (Extraordinary items) representing grant-in-aid from the Central Government pertaining to the year 1960-61 have been taken under the head "Contribution and Miscellaneous Adjustments", while a sum of Rs. 5.88 lakhs (Extraordinary items) has been shown under "Social and Developmental Services".

(b) The cash balance decreased during the year by Rs. 50.24 lakhs (see also statement No. 7).

Explanatory Notes—

Receipts from the Central Government—

(1) The Revenue Receipts for the year under review include:

- (i) Share of net proceeds of Taxes on Income other than Corporation Tax (Rs. 9.40 crores) and Estate Duties (Rs. 0.27 crores).
- (ii) Grants-in-aid received from the Central Government under Article 275 (i) of the Constitution (Rs. 4.75 crores).
- (iii) Grants received under Art. 282 of the Constitution to make good the loss in the share of income tax charges in Company Taxation (Rs. 2.10 crores).
- (iv) Other grants received from the Government of India for different purposes and schemes (Rs. 11.43 crores).

Taxation charges during the year—

(2) No new tax was levied during the year under review but there had been an enhancement in the rates of entertainment tax from January, 1962.

(3) The increase in revenue receipts from Rs. 96.04 crores in 1960-61 to Rs. 101.70 crores in 1961-62 was mainly under the heads—

- (a) "Sales Tax"—Rs. 1.72 crores (due to growth of revenue and collection of arrears).
- (b) "State Excise Duties"—Rs. 78.95 lakhs (due to increased consumption).
- (c) "Other Taxes and Duties"—Rs. 76.82 lakhs (due to enhancement in the rates of Entertainment Tax and normal growth).
- (d) "Social and Developmental Services"—Rs. 2.04 crores (mainly due to increased sale of fertilisers, arrear collections and increased receipts under Industries).
- (e) Increased grants from the Government of India—Rs. 4.16 crores.

The increase under the above heads was partly offset by decrease in revenue receipts as under:—

- (a) "Taxes on Income (other than Corporation Tax)"—Rs. 1.76 crores (due to decrease in the share of net proceeds of Income-Tax assigned to West Bengal), and
- (b) "Miscellaneous"—Rs. 2.83 crores (due to adjustment of current recoveries from Government of India in respect of displaced persons as reduction of expenditure).

Expenditure on Revenue Account—

(4) The increase in expenditure on revenue account from Rs. 93.04 crores in 1960-61 to Rs. 102.48 crores in 1961-62 was mainly under the following heads:—

Departments.	Actuals.	
	1960-61	1961-62
Administrative Services—		
Police	8.35	8.98
Social and Developmental Services—		
Education	16.76	21.30
Medical	6.73	7.20
Public Health	2.09	3.02
Agriculture	4.55	4.98
Other Services—		
Interest	4.58	6.07
Irrigation	1.38	2.26
Civil Works	5.76	6.36

The increase in expenditure was partly counter balanced by decreases in expenditure as under:—

- (a) "Land Revenue"—Rs. 87 lakhs (due to smaller expenditure in connection with the preparation of Compensation Assessment Rolls for the ex-Zamindari Estates), and
- (b) "Miscellaneous"—Rs. 255.89 lakhs [due to less expenditure on relief measures (Rs. 2 crores), Miscellaneous and unforeseen charges (Rs. 50.27 lakhs) and Displaced persons (Rs. 32.69 lakhs), partly offset by increased expenditure under Development Schemes (Rs. 10.87 lakhs)].

STATEMENT NO. 2.—CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

Progressive Capital Outlay to the end of 1961-62.

Nature of expenditure.	(In lakhs of rupees.)		Total.
	Expenditure up to 1960-61.	Expenditure during 1961-62.	
65—Payment of compensation to Landholders, etc., on the abolition of the Zamindary System ..	6,06.67	1,98.83	8,05.50
65A—Capital Outlay on Forests .. ..	.13	..	.13
68—Construction of Irrigation, etc., Works (Commercial)	4,81.33**	7.96	4,89.29
68A—Construction of Irrigation, etc., works (non-Commercial)	1,93.73	73.61	2,67.34
71—Capital Outlay on Schemes of Agricultural Improvement and Research	1,19.27	62.57	1,81.84
*72—Capital Outlay on Industrial Development ..	3,40.62	84.29	4,24.91
80A—Capital Outlay on Multi-purpose River Schemes	1,01,79.39	7,51.47	1,09,30.86
81—Capital Account of Civil Works outside the Revenue Account	45,73.04	7,30.39	53,03.43
81A—Capital Outlay on Electricity Schemes ..	1,28.14	..	1,28.14
*82—Capital Account of other works outside the Revenue Account	44,90.93**	9,38.54	54,29.47
82B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account ..	5,87.93	7.35	5,95.28
83—Payment of commuted value of pensions ..	35.56	8.21	43.77
85A—Capital Outlay on State Schemes of Government Trading	- 3,60.30	- 1,66.39†	- 5,26.39
Total ..	2,13,76.44	26,97.13	2,40,73.57

*The details of Government investments in the shares of Statutory Corporations, Government Companies, Joint Stock Companies, Co-operative Institutions are given in Statement No. 14.

**Progressive figures have been corrected of. remarks in footnote (a) at page 78.

†The minus expenditure represents excess of receipts on account of sale of foodgrains, milk and milk products over expenditure.

STATEMENT NO. 3—FINANCIAL RESULTS OF IRRIGATION WORKS AND MULTIPURPOSE RIVER SCHEMES FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.

Name of projects.	(In thousands of rupees.)										
	Direct Capital outlay.		Revenue Receipts during 1961-62.		Total Revenue Receipts.		Net Revenue excluding Interest			Net profit or loss after meeting Interest.	
	During 1961-62.	To end of 1961-62.	Direct Revenue Public Works Receipts.	Portion of Land Revenue due to Works.	Direct Working Expenses.	Surplus of Revenue over Expenditure (+) or of Revenue over Expenditure (-).	Rate per cent. on Capital	Interest on Capital.	Surplus of Revenue over Expenditure (+) or of Revenue over Expenditure (-).	Rate per cent. on Capital	Rate per cent. on Capital
1	2	3	4	5	6	7	8	9	10	11	12
A—Irrigation Works—Unproductive											
Midnapore Canal	..	83,07	1,91	..	1,91	8,09	-6,18	7.4	3,53	-9,71	11.7
Bakreswar Irrigation Scheme.	..	7,01	37	..	37	33	+4	0.6	30	-26	3.7
Damodar Canal	..	-1	1,31,34	1,56	1,56	7,08	-5,52	4.2	5,58	-11,10	8.4
B—Navigation, Embankment and Drainage Works—Unproductive.											
Sonarapur-Arapanah Drainage Scheme.	..	1,19	1,82,79	9	9	5,23	-5,14	2.8	7,74	-12,88	7.0
Hiji tidal canal	..	25,51	17	..	17	66	-49	1.9	1,98	-1,57	6.2
Calcutta and Eastern Canals	..	21,82	2,52	..	2,52	5,67	-3,15	14.4	93	-4,08	18.7

Sunderbans Steamer Route	..	7,53	47	..	47	8	+39	5.2	32	+7	0.9
Dredging "Bidyadhari"	..	(a) 7,96	..	..	..	..	..	..	34	-34	4.3
Dredger, "Burdwan"	..	13,63	..	..	..	55	-65	4.0	58	-1,13	8.3
Karatova Talma Irrigation Scheme.	5,67	26,85	..	..	..	..	..	..	1,02	-1,02	3.8
Further Development of River Research Institute.	..	9,85	..	..	..	..	..	..	42	-42	4.3
Antia Basin Drainage Scheme.	1,12	17,57	..	..	..	..	..	..	72	-72	4.0
2—Multipurpose River Schemes.											
Mayurakshi Reservoir Project.	13,95	15,40,37	21,16	..	21,16	30,51	-9,35	0.6	65,17	-74,52	4.8
Kangsabati Reservoir Project.	1,84,52	6,75,09	..	..	..	..	..	..	24,77	-24,77	3.7
Total	..	2,06,44	27,50,39	28,25	..	28,25	-29,95	1.1	1,12,50	-1,42,45	5.2

(a) Excludes 3,00 met from Contribution.

(1) Explanatory Notes.—

Five Irrigation Schemes in the State, viz., Midnapur Canal, Eden Canal, Damodar Canal, Bakreswar Irrigation Canal and Mayurakshi Reservoir Project have been declared as Commercial undertakings. The total arrears of collection on account of water rates in respect of these schemes to the end of 1961-62 amounted to Rs. 136.38 lakhs.

The outstanding collections in respect of the Mayurakshi Reservoir Project relate only to areas for which regular assessment of water rates has been made. Besides this, a large area of land has been brought under compulsory irrigation under the Bengal Development Act during the years 1954-55 to 1961-62, for which neither complete assessment nor any realisation of water rates has been made.

(2) Productive and unproductive works—

Works in the Irrigation Department are classified as "Productive" or "Unproductive" according as the net revenue (Gross revenue less working expenses) derived from each work on the expiry of ten years from the date of closure of the construction estimate covers or does not cover the prescribed annual interest charges on the capital invested.

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

There was no Productive work in the State up to the end of 1961-62. The following works which had been classified as "Productive" from the year 1954-55 have since been transferred to the "Unproductive" class from 1960-61.

- (1) Sonarpur-Arapanch-Matla Scheme—Part I.
- (2) Sonarpur-Arapanch-Matla Scheme—Part II.
- (3) Bagzola-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.

STATEMENT NO. 4—DEBT POSITION

(1) Statement of Borrowings.

(In crores of rupees.)

Nature of Debt.	Amount on 1st April, 1961.	Receipts during the year.	Repayments during the year.	Amount on 31st March, 1962.	Net increase(+) or decrease(-)
I. Permanent Debt ..	41.91	7.31	..	49.22	+7.31
Loans from the Central Government.	2,55.98	35.29	8.35	2,82.92	+26.94
Other Loans ..	3.63	.50	.14	3.99	+ .36
Total Public Debt ..	3,01.52	43.10	8.49	3,36.13	+34.61
II. Unfunded Debt ..	10.19	2.23	1.20	11.22	+1.03
Total Debt ..	3,11.71	45.33	9.69	3,47.35	+35.64

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

Explanatory Notes.—

(1) *Permanent Debt*: This category covers long term loans raised in the open market to finance certain projects. During the year, a loan of Rs. 7.31 crores bearing interest at $4\frac{1}{4}$ per cent. was raised at a discount of one-fourth per cent. This loan is redeemable at par in 1972.

(2) *Loans from the Central Government*.—The terms and conditions of repayment in respect of 15 loans amounting to Rs. 2.31 crores taken from the Central Government have not yet been settled. No repayment has accordingly been made in respect of these loans. Sums of Rs. 20.97 crores on account of interest in respect of Rehabilitation loan remained outstanding towards repayment on 31st March, 1962, according to the original terms and conditions of repayment.

The following amounts which fell due for payment on account of principal and interest up to the 31st March, 1962, in respect of other Central Government loans have not yet been paid (May, 1962).

	Principal.	Interest.
	(In lakhs of rupees.)	
Grow More Food Scheme ..	1,93.56	15.50
Loans for Educational Development ..	22.26	8.66
Cottage and Small-Scale Industries (other than Handloom) ..	.09	8.77
Handloom Industry ..	.68	.40

Of Rs. 22.26 lakhs of principal and Rs. 8.66 lakhs of interest as shown against loans for Educational Development Rs. 5.22 lakhs on account of principal and Rs. 9.62 lakhs on account of interest have been paid according to the revised terms and conditions of repayment pending receipt of the Government of India decision in the matter.

STATEMENT NO. 4—DEBT POSITION

(1) *Statement of Borrowings—concl'd.*

An amount of 17.73 crores was received by the State Government during 1961-62 as Ways and Means Advance for Plan Schemes of which Rs. 11.46 crores has been adjusted as loan and Rs. 6.27 crores as grant. The loan has been shown included in the total loan of Rs. 35.29 crores received during the year.

(3) *Arrangements for amortisation—*

The Government of West Bengal have not considered 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 provision for repayment of loans or for non-obligatory Sinking Funds.

The following arrangements have been made for the amortisation of loans raised in the open market. These are in accordance with the announcements made at the time of floating of loans.

(a) *Depreciation Fund.*—A sum equal to $1\frac{1}{2}$ per cent. of the total nominal amount of the loan is set apart to form a Depreciation Fund for purchasing the securities of the loans for cancellation.

(b) *Sinking Fund.*—In addition to the annual contribution 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. The balance in the funds at the commencement and end of 1961-62 are given below:

(In lakhs of rupees.)

	Amount on 1st April, 1961.	Addition during the year.	Withdrawal during the year.	Amount 31st March 1962.
Depreciation Fund	2,32.81	73.30	..	3,06.11
Sinking Fund	8,62.09	2,81.17	..	11,43.26

Out of the total balance in the funds a sum of Rs. 8.11.95 lakhs stood invested in the Securities of the West Bengal Government.

(4) *Other loans.*—Particulars of the outstanding loans will be found in Statement No. 16 on page 92.

(5) *Unfunded Debt.*—This item comprises the Provident Fund balance of Government servants.

STATEMENT NO. 4—DEBT POSITION

(ii) *Service of Debt including interest on other obligations.*—The charges on the revenues of the State during the years 1960-61 and 1961-62 on account of service of debt were as shown below:

		(In lakhs of rupees.)	
		1960-61.	1961-62.
Interest on Permanent Debt	.. .. .	1,52.25	1,86.27
Management of Debt	.. .. .	.30	1.09
Expenditure connected with issue of new loans	.. .. .	.67	1.60
Interest on other loans	.. .. .	8.22	16.70
Interest on loan taken from the Central Government	.. .. .	5,01.43	7,49.03
Interest on State Provident Fund Balances and other obligations	.. .. .	35.61	47.93
Contribution to Sinking Fund	.. .. .	2,49.40	3,26.16
Total		9,47.88	13,28.81
Deduct—Interest realised by Government on State Loans and Advances		49.85	85.85
Deduct—Interest realised on investment of Cash Balance		52.29	46.43
Deduct—Interest on Capital advanced to the D. V. C.		1,47.26	2,94.72
Net Charge		6,98.48	9,01.81

The total interest charges paid during 1961-62 (excluding contributions to the Sinking Funds) work out to 9.9 per cent. of the revenues of the State. The net interest charges paid during the year [i.e. after taking into account the interest realised by Government on (1) State Loans and Advances, (2) Investment of cash balances and (3) Capital advanced to the D. V. C.] amounted to Rs. 5.76 crores which work out to 5.6 per cent. of the revenues for that year.

STATEMENT NO. 5—LOANS AND ADVANCES BY STATE
GOVERNMENT.

(i) *Statement of Loans and Advances.*

(In crores of rupees.)

Amount outstanding—

	On 1st April, 1961.	On 31st March, 1962.
--	---------------------------	----------------------------

Nature of loans and advances.

1. Loans to Corporation, Port Trust, and other Port Funds ..	1.57	1.48
2. Loans to Municipalities .. .. .	.76	.83
3. Loans to District and other Local Fund Committees. ..	.50	.49
4. Advances to Cultivators	5.33	5.29
5. Advances under special laws .. .. .	.48	.48
6. Loans and Advances to Displaced Persons	39.97	41.59
7. Loans under Community Development Project	1.88	2.34
8. Loans to Government Servants .. .. .	.07	.10
9. Miscellaneous Loans and Advances	17.14	23.55
Total ..	67.70	76.15

A detailed account of the transactions and balances outstanding under each category is given in statement No. 18 at pages 134-135.

(ii) *Recoveries in arrears.*—The overdue amount of loans recoverable from Municipalities, District and Union Boards and Calcutta Corporation at the end of the year 1961-62 was Rs. 21.80 lakhs (principal Rs. 10.59 lakhs plus interest Rs. 11.21 lakhs). This includes Rs. 14.99 lakhs (Principal Rs. 5.76 lakhs and interest Rs. 9.23 lakhs) outstanding in respect of Calcutta Corporation only since 1958-59.

Information regarding the amount of recoveries in arrears in respect of other loans for which the detailed records are maintained by Departmental Officers (items No. 4 to 7 above) is awaited.

STATEMENT NO. 6—GUARANTEES GIVEN BY THE GOVERNMENT OF WEST BENGAL IN RESPECT OF LOANS, ETC. RAISED BY STATUTORY CORPORATION, LOCAL BODIES AND OTHER INSTITUTIONS.

No law has been passed by the Legislature of the State under the provision of Article 293 of the Constitution laying down the limit within which Government may give guarantee on the security of the Consolidated Fund of the State. The statement given below indicates guarantees given by the Government of West Bengal and outstanding on the 31st March, 1962.

Joint Stock Companies.—Guarantees given for the repayment of loan taken from the West Bengal Financial Corporation and payment against overseas supplies to Messrs. Duncan Stewart & Co., Ltd. by the following company:—

Name of the Company.	Maximum amount guaranteed.	Sums guaranteed outstanding on 31-3-62.
	Rs.	Rs.
National Sugar Mills Ltd.	(i) 10,00,000 (ii) 15,75,000	10,00,000 15,75,000

State Corporation.—(i) Guarantees given for repayment of share capital and bonds and payment of dividend and interest thereon issued by the following Corporation:—

West Bengal Financial Corporation	2,50,00,000	2,50,00,000
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(ii) Guarantees given for repayment of principal and payment of interest in respect of Debenture loan raised by the following State Corporation:—

West Bengal State Electricity Board	2,00,47,600	2,00,47,600
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Local Bodies.—Guarantees given for service and repayment of loan floated by the following body:—

The Commissioners for the New Howrah Bridge	3,00,00,000	1,59,46,400
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Co-operative Societies.—Guarantees given for repayment of principal and interest on loan issued by West Bengal Provincial Co-operative Bank Ltd., to the following Societies:—

(i) Shyambazar Taxi Drivers' Co-operative Society Ltd.	1,30,000	1,01,000
(ii) Popular Taxi Drivers' Co-operative Society Ltd.	1,30,000	94,600

Co-operative Bank.—(i) Guarantees given to the Reserve Bank of India for repayment of loans and interest thereon issued to the following Co-operative Bank.

West Bengal Provincial Co-operative Bank Ltd.	5,41,40,000	66,00,000
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(ii) Guarantees given for payment of principal and interest in respect of debentures issued by the following Bank:—

West Bengal Central Co-operative Land Mortgage Bank Ltd.	20,00,000	20,00,000
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7 23.67.00

**STATEMENT NO. 7—CASH BALANCES AND INVESTMENT
OF CASH BALANCES.**

(In lakhs of rupees).

	As on 1st April, 1961.	As on 31st March, 1962.
(a) General Cash Balance—		
(1) Cash in Treasuries	25.69	18.78
(2) Deposits with the Reserve Bank	1,99.31	1,58.96
(3) Remittances in Transit	—4.62	—7.60
Total	2,20.38	1,70.14
(4) <i>Add</i> —Investments held in the “Cash Balance Investment Account.”	27,20.86	27,80.77
Total (a)	29,41.24	29,50.91
 (b) In addition there were also other Cash Balances and investments as detailed below :—		
(1) Cash with departmental Officers	2.11	2.46
(2) Permanent Advance for contingent expenditure with departmental Officers.	11.73	11.83
(3) Investments of earmarked Funds	6,27.31	8,51.75
Total (b)	6,41.15	8,66.04
Total (a) and (b)	35,82.39	38,16.95

Explanatory Notes—

(1) Under the agreement with the Reserve Bank of India, the Government of West Bengal have to maintain with the Bank a minimum balance of Rs. 25 lakhs on every Friday and not less than Rs. 20 lakhs on other days. The Bank informs the Government by telegram of their daily balance with the Bank at a 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.

No Treasury Bills were issued during the year nor was any Ways and Means Advance taken during the year.

(2) The balance under the head “Remittance in Transit” represents remittances between Treasuries and Currency Chests remaining unadjusted on the 31st March, 1962.

(3) The investments held in the Cash Balance Investment Account were wholly in Government of India securities. The interest realised during the year on these investments amounted to Rs. 46.43 lakhs.

(4) The details of the investments from out of the earmarked Funds are given in Statement No. 19.

The details of investments in the shares of Statutory Corporations, Government Companies, Joint Stock Companies, Co-operative Banks and Societies, etc., are given in Statement No. 14.

STATEMENT NO. 8—SUMMARY OF BALANCES

The following is a summary of the position as on 31st March 1962 :

(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.
2,68,79,74,579	A to M, and Part of S.	Government Account .. ..	..
		Consolidated fund—	
	N ..	Public Debt	3,36,13,62,978
76,15,19,237	P ..	Loans and Advances by State Govern- ment Contingency Fund—	....
		Contingency Fund	5,00,00,000
		Public Account—	
	R ..	Unfunded Dept	11,21,86,368
	S ..	Deposits and Advances—	
		(i) Deposits bearing interest ..	1,20,73,858
		(ii) Deposits not bearing interest gross balance	38,23,19,694
8,51,74,701	....	Investments .. ..	..
3,39,78,038	....	(iii) Advances not bearing interest ..	..
		(iv) Suspense .. ..	..
27,80,76,427	....	Investments .. ..	..
		Other Items (Net)	5,71,84,568
	T ..	Remittances—	
11,27,06,352	....	I—Remittances with'n India	13,16,279
1,70,14,411	W ..	Cash Balance (closing) .. ..	..
3,97,64,43,745		Total	3,97,64,43,745

Explanatory Notes.

The significance of the head "Government Account" is explained in note 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

STATEMENT NO. 8—SUMMARY OF BALANCES

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 Government.

2. Subject to the remarks in note 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. The debits and credits during the year to the different 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 and Remittance Heads and Contingency Fund is given in Statement No. 16.

In a number of cases, there are unreconciled differences in the closing balance as reported in Statement No. 16 and that shown in the separate registers or other records maintained in the Accounts Office/Departmental Offices for the purpose. Steps are being taken to settle the discrepancies as soon as possible. In many cases the full details and documents required for the purpose are awaited from the Departmental/Treasury Officers as detailed in Appendix 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. The following are instances where the verification and acceptance of balances involving large amounts have been delayed. In many cases the delay extends over several years.

Head of Account.	Number of acceptance awaited.	Year from which acceptances are awaited.	Amount. (In lakhs of rupees.)
1	2	3	4
P—Loans and Advances by the State Governemnt.			
Loans to Local Funds, Private Parties, etc.			
(1) Loans to District and other Local Fund ..	1	1959-60	Dr. 49.47
(2) Loans under Land Improvement Act XIX of 1883.	15	1960-61	Dr. 7.24
(3) Agriculturists' Loan Act XII of 1884 ..	15	1947-48	Dr. 4,82.24
(4) Loans in cases of Distress	3	1959-60	Dr. 1.16
(5) Loans under the Scheme for distribution of Chemical Fertilisers.	15	1958-59	Dr. 38.66
(6) Zamindary Embankment Advances under Act II (B. C.) of 1882.	2	1958-59	Dr. 47.52

STATEMENT NO. 8—SUMMARY OF BALANCES

Head of Account.	Number of acceptance awaited.	Year from which acceptances are awaited.	Amount. (In lakhs of rupees.)
1	2	3	4
(7) Indian Institute of Social Welfare and Business Management.	1	1958-59	Dr. 2.87
(8) Loans and Advances to Displaced Persons ..	1	1948-49	Dr. 41,58.68
(9) Loans and Advances under Community Development Programme.	11	1953-54	Dr. 2,33.94
(10) Loans to Government Servants—			
(i) House Building Advance	124	1960-61	Dr. 4.45
(ii) Advances for Purchase of Motor conveyance.	80	1960-61	Dr. 3.92
(iii) Other conveyances	180	1958-59	Dr. .23
8—Deposits and Advances—			
PART II—Deposits not bearing interest—			
Deposits of Local Funds—			
(1) District Funds	14	1956-57	Cr. 26.74
Municipal Funds—			
(1) Municipal Funds	86	1957-58	Cr. 52.16
(2) Garden Reach Municipality Improvement Fund.	1	1959-60	Cr. 2.55
Education Funds—			
(1) District Primary Education Fund ..	15	1956-57	Cr. 3,45.34
Other Miscellaneous Funds —			
(1) State Electricity Fund	7	1957-58	Cr. 1,06.19
Civil Deposits—			
(1) Personal Deposits	574	1958-59	Cr. 3,91.77
(2) Litigation Fund	1	1948-49	Cr. .37
Other Accounts—			
(1) Deposit Account of the grants made by the Indian Council of Agricultural Research.	1	1958-59	Cr. 10.79
(2) Deposit Account of grants made by the Indian Central Oilseeds Committee.	1	1958-59	Cr. 1.44
(3) Deposit Accounts of grants from the Ministry of Rehabilitation.	1	1958-59	Cr. 8.70
Departmental Advances—			
(1) Construction Board Advances—School Building Advances.	1	1960-61	Dr. 4.20
Special Advances—			
(1) Expenditure in connection with water supply arrangement in South Suburban Municipality.	1	1960-61	Dr. 11.77
(2) Advances to deputationists for higher education abroad.	1	1960-61	Dr. .52
(3) Advances for Flood Relief Health measures	1	1957-58	Dr. .27
(4) Advances for Public Health.	1	1958-59	Dr. .10

STATEMENT NO. 8—SUMMARY OF BALANCES

4. Full information regarding the different 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.

Government Account.

6. 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 1961-62 given below will show how the net amount at the end of the year has been arrived at:

Dr Rs.	Details.	Cr. Rs.
2,41,04,71,204	A—Opening balance .. .. .	....
	B—Revenue Receipts	1,01,69,71,808
1,02,47,62,526	C—Expenditure on Revenue Account .. .. .	....
26,97,12,657	D—Capital Expenditure outside the Revenue Account .. .. .	....
	F—Closing balance, Dr.	2,68,79,74,579
3,70,49,46,387	Total	3,70,49,46,387

The opening balance on the 1st April 1961 is less than the previous year's closing balance by a sum of Rs. 1,119. This is due to the fact that the opening balance under the head—"Miscellaneous Loans and Advances—Loans to Fishermen", on the 15th August 1947 were revised as certain wrong adjustments during pre-partition period came to light in course of verification of balances after the close of the accounts of the previous year. Corresponding change has been made in the opening balance of the head "Government Account".

PART II—Detailed Accounts and Other Statements

A—Revenue and Expenditure

ART II—Detailed Accounts and Other Statements

A—Revenues and Expenditures

No. 9—STATEMENT SHOWING THE PERCENTAGE DISTRIBUTION
OF REVENUE AND EXPENDITURE FOR THE YEAR 1961-62.

Heads.	Amount in thousands of rupees.	Percentage of total Revenue.	Percentage of total expenditure.
1	2	3	4

A.—Taxes, Duties and other Principal Heads of Revenue.—

IV—Taxes on Income other than Corporation Tax and Estate Duty.	10,29,72	10.13	10.05
V—Estate Duty	26,94	0.26	0.26
VII—Land Revenue	6,19,97	6.10	6.05
VIII—State Excise Duties	6,95,72	6.84	6.79
IX—Stamps	4,20,38	4.13	4.10
X—Forest	1,70,59	1.68	1.66
XI—Registration	75,92	0.75	0.74
XII—Taxes on Vehicles	2,35,00	2.31	2.29
XIII—Sales Tax	21,45,06	21.09	20.93
XIII—Other Taxes and Duties	9,88,75	9.72	9.65
Total—Taxes, Duties and Other Principal Heads of Revenue.	64,08,05	63.01	62.52

C—Irrigation (net Receipts)	—5,87	—0.06	—0.06
E—Debt Services	1,69,09	1.66	1.65
F—Administrative Services	94,61	0.93	0.92
F. A. Social and Developmental Services	7,43,19	7.31	7.26
H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.	73,42	0.72	0.72
J—Miscellaneous	2,00,31	1.97	1.95
L—Contributions and Miscellaneous Adjustments between Central and State Governments.	24,81,03	24.40	24.22
M—Extraordinary Items	5,89	0.06	0.06
Grand Total—Revenue Receipts	1,01,69,72	100.00	99.24

No. 9—STATEMENT SHOWING THE PERCENTAGE DISTRIBUTION
OF REVENUE AND EXPENDITURE FOR THE YEAR 1961-62
—concl'd.

Heads.	Amount in thousands of rupees.	Percentage of total Revenue.	Percentage of total expenditure
1	2	3	4
<i>Expenditure.</i>			
A—Collection of Taxes, Duties and other Principal Revenues—			
4—Taxes on Income other than Corporation Tax and Estate Duty.	6,44	0.06	0.06
7—Land Revenue	3,86,82	3.80	3.77
8—State Excise Duties	49,18	0.48	0.48
9—Stamps	10,61	0.10	0.10
10—Forest	1,26,48	1.24	1.23
11—Registration	25,96	0.27	0.25
12—Taxes on Vehicles	4,50	0.04	0.04
12A—Sales Tax	25,73	0.25	0.25
13—Other Taxes and Duties	12,74	0.13	0.13
Total—Collection of Taxes, Duties, etc.	6,48,43	6.37	6.31
C—Irrigation	2,25,96	2.22	2.20
E—Debt Services	9,33,67	9.18	9.12
F—Administrative Services	15,63,14	15.37	15.26
F.A—Social and Developmental Services	46,16,73	45.40	45.05
H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.	6,36,11	6.25	6.21
J—Miscellaneous	14,07,11	13.84	13.73
M—Extraordinary Items	2,16,44	2.13	2.11
Grand Total—Expenditure on Revenue Account.	1,02,47,62	100.76	100.00

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

1	<i>Charged.</i> 2	<i>Voted.</i> 3	<i>Total.</i> 4
	Rs.	Rs.	Rs.
Expenditure on Revenue Account (a) ..	11,18,38,014	91,56,93,544	1,02,75,31,558
Expenditure outside the Revenue Account.	1,91,850	26,95,20,807	26,97,12,657
Disbursements under Public Debt, Loans and Advances, etc. (b).	8,49,34,428	10,76,06,285	19,25,40,713
Total ..	<u>19,69,64,292</u>	<u>1,29,28,20,636</u>	<u>1,48,97,84,928</u>

	<i>Charged Expenditure.</i> 2	<i>Voted Expenditure.</i> 3
	Rs.	Rs.
(a) and (b)—The figures have been arrived at as follows:—		
(a) Total Expenditure as in A/c No. 12	11,18,38,014	91,29,24,512
add—Working Expenses of Irrigation	.....	27,69,032
	<u>11,18,38,014</u>	<u>91,56,93,544</u>

(b) N—Public Debt—		
Floating Debt .. .. .	.....	.....
Loans from the Central Government	8,35,17,897	.....
Other Loans	14,16,531	.....
Loans and Advances by the State Governments—		
Loans to Local Funds, Private Parties, etc.	.....	10,70,07,158
Loans to Government servants ..	.....	5,99,127
	<u>8,49,34,428</u>	<u>10,76,06,285</u>

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

Heads.	Actuals for 1961-62.
	Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—	
IV—Taxes on Income other than corporation Tax—	
Taxes on Agricultural Income	92,26,484
Miscellaneous	11,765
<i>Deduct—Refunds</i>	-2,81,919
Share of net proceeds assigned to States	9,40,16,000
Total	10,29,72,330
V—Estate Duty—	
II Estate Duty on property other than Agricultural Land—Share of net proceeds assigned to States.	26,94,000
Total	26,94,000
VII—Land Revenue—	
Ordinary Revenue	1,52,52,825
Sale of Government Estates	2,621
Sales-proceeds of Waste-lands and redemption of land tax	11,927
Recoveries on account of Survey and Settlement charges	268
Rent, etc., of fisheries	41,018
Recovery of cost of maintenance of boundary pillars	31
Receipts from the management of Ex-Zamindari Estates	4,28,67,243
Rates and cesses on lands	29,37,457
Recoveries of over-payments	-49,520
Collection of payments for services rendered	6,46,377
Miscellaneous	2,21,620
<i>Deduct—Refunds</i>	-33,927
Total	6,19,97,000

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

Heads.	Actuals for 1961-62.
	Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—<i>contd.</i>	
VIII—State Excise Duties—	
Country spirits	3,72,91,531
Country fermented liquor	67,16,496
Malt Liquors	29,79,780
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	1,18,91,007
Receipts from commercial spirits, including denatured spirits and medicated wines.	71,87,022
Opium	9,17,957
Hemp and other drugs	24,64,639
Fines, confiscations and miscellaneous	3,65,767
Recoveries of over-payments	4,270
Collection of payments for services rendered	92,017
<i>Deduct—Refunds</i>	-3,38,416
Total	6,95,72,070
IX—Stamps—	
A—NON-JUDICIAL—	
Sale of stamps	3,13,87,776
Duty on impressing documents	4,77,963
Fines and penalties	33,338
Miscellaneous	1,420
<i>Deduct—Refunds</i>	-28,62,385
Total—Non-Judicial	2,90,38,112
B—JUDICIAL—	
(i) Court fees—	
Court fees realised in stamps	1,24,93,504
Total	1,24,93,504

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

Heads.	Actuals for 1961-62.
	Rs.
A.—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—<i>contd.</i>	
IX—Stamps—<i>contd.</i>	
B—JUDICIAL—<i>concl'd.</i>	
(ii) Other Receipts—	
Sale of stamps	5,43,191
Fines and penalties	9,037
Miscellaneous	605
<i>Deduct—Refunds</i>	(-)46,475
Total	5,06,448
Total—Judicial	1,29,99,944
Total—Non-Judicial	2,90,38,111
Grand Total	4,20,38,065
X—Forest—	
Timber and other produce removed from the forests by Government agency.	21,76,000
Timber and other produce removed from the forests by consumers or purchasers.	85,92,500
Drift and waif wood and confiscated forest produce	89,200
Receipts from the mangement of Ex-Zamindari Estates	57,82,300
Miscellaneous	4,28,500
<i>Deduct—Refunds</i>	(-)9,200
Total	1,70,59,500
XI—Registration—	
Fees for registering documents	70,36,500
Fees for copies of registered documents	1,83,300
Miscellaneous	3,73,500
<i>Deduct—Refunds</i>	(-)1,20,000
Total	75,92,300

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

Heads.	Actuals for 1961-62.
	Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—<i>concl.</i>	
XII—Taxes on vehicles—	
Receipts under the Indian Motor Vehicles Act	21,58,191
Receipts under the Provincial Motor Vehicles Taxation Act	2,00,38,687
Other Receipts	13,50,969
<i>Deduct—Refunds</i>	(-)57,056
Total	2,34,99,791
XII-A—Sales Tax—	
Taxes under the Central Sales Tax Act	6,05,87,293
Receipts under Bengal Finance (Sales Tax) Act, 1941	13,04,75,286
Receipts under West Bengal Sales Tax Act, 1954	3,18,306
Receipts under Bengal Spirit Sales Taxation Act, 1941	2,54,14,262
Licence Fees	340
Miscellaneous	29,379
<i>Deduct—Refunds</i>	(-)23,18,629
Total	21,45,06,237
XIII—Other Taxes and Duties—	
A—TAXES ON LUXURIES, INCLUDING TAXES ON ENTERTAINMENTS, AMUSEMENTS, BETTING AND GAMBLING—	
Entertainment Tax	1,85,67,937
Betting Tax—	
Totalisator	86,29,397
Bookmakers .. .. .	....
<i>Deduct—Refunds</i>	(-)11,779
Total	2,71,85,555

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

	Heads.	Actuals for 1961-62. Rs.
XIII—Other Taxes and Duties—concl'd.		
B—RECEIPTS FROM ELECTRICITY DUTIES—		
Fees under the Indian Electricity Rules, 1922, and fees for the electrical inspection of cinemas.		2,00,465
Other Receipts		4,13,78,454
Deduct—Refunds		(—)3,747
	Total ..	4,15,75,172
D—OTHER ITEMS—		
Receipts under the Bengal Raw Jute Taxation Act, 1941		41,87,911
Receipts under the West Bengal Taxes on Entry of Goods in Local Areas Act, 1955.		2,62,18,657
Miscellaneous		4,284
Deduct—Refunds		(—)2,97,165
	Total ..	3,01,13,687
	Grand Total ..	9,88,74,414
Total—A—Taxes, Duties and other Principal Heads of Revenue ..		64,08,05,621
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		3,10,838
Sales of water		10,622
Navigation		1,402
Rents		11,320
Fines		505
Recoveries of expenditure		1,005
Miscellaneous		48,363
	Total ..	3,84,055
Deduct—Working Expenses (voted)—		
Extensions and Improvements		(—)898
Maintenance and Repairs		(—)8,43,907
Establishment		(—)6,79,116
Tools and Plants		(—)26,033
	Total working expenses ..	(—)15,49,954
	Net Receipts ..	(—)11,65,899
Total—A—Irrigation Works ..		(—)11,65,899

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

Heads,	Actuals for 1961-62.
	Rs.
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—	
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Other canal produce	192
Navigation	2,39,539
Plantations	2
Rents	11,315
Recoveries of expenditure	2,001
Miscellaneous	72,555
Total	3,25,604
 <i>Deduct—Working Expenses (voted)—</i>	
Extensions and Improvements	(-)12,448
Maintenance and Repairs	(-)8,89,921
Establishment	(-)2,94,322
Tools and Plants	(-)22,387
Total—Working Expenses	(-)12,19,078
Net Receipts	(-)8,93,474
Total—B—Navigation, etc.	(-)8,93,474
Grand Total	(-)20,59,373

15.50
12.9
27.69

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

	Heads.	Actuals for 1961-62.
		Rs.
C—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>contd.</i>		
XVIII—Irrigation, Navigation, Embankment and Drainage Works(Non- Commercial)—		
A—IRRIGATION WORKS—		
Direct Receipts—		
Water-rates	.. .. .	21,364
Sales of water	.. .. .	129
Recoveries of expenditure	.. .. .	2,554
Miscellaneous	.. .. .	2,28,551
	Total—A—Irrigation Works	2,52,598
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—		
Direct Receipts—		
Navigation	.. .. .	23,205
Sales of water	.. .. .	20
Rents	.. .. .	11,129
Fines	.. .. .	1,530
Recoveries of expenditure	.. .. .	8,912
Miscellaneous	.. .. .	11,76,038
Deduct—Refunds	.. .. .	-1,226
	Total—B—Navigation, Embankment and Drainage Works.	12,19,608
	Grand Total	14,72,206
	Total—C—Irrigation, Navigation etc.	(-) 5,87,167

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

Heads.	Actuals for 1961-62.
	Rs.
E—DEBT SERVICES—	
XX—Interest—	
Interest on loans and advances by the State Governments ..	85,85,634
Interest realised on investment of Cash Balances ..	46,42,692
Interest on arrears of Revenue—	
(i) Land Revenue	20,40,012
(ii) Other Revenue	89,516
(iii) Sales Tax	1,01,370
Interest on Irrigation Capital Outlay incurred before 1st April 1937	12,07,731
Miscellaneous	2,41,638
<i>Deduct—Refunds</i>	-31
Total ..	1,69,08,562
Total—E—Debt Services ..	1,69,08,562

F—ADMINISTRATIVE SERVICES—

XXI—Administration of Justice—

Sale proceeds of unclaimed and escheated property	20,955
Court-fees realised in cash	9,308
General fees, fines and forfeitures	40,06,724
Pledership and Mukhtearship Examination fees	5,132
Receipts of the Official Assignee	1,20,590
Receipts of the Official Receiver, Calcutta	1,34,389
Miscellaneous fees and fines—	
(i) Records Room receipts	204
(ii) Other receipts	1,79,352
Miscellaneous	2,16,937
Recoveries of over-payments	8,416
Collection of payments for services rendered	2,99,218
<i>Reduct—Refunds</i>	-47,272
Total ..	49,53,953

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

	Heads.	Actuals for 1961-62. Rs.
F—ADMINISTRATIVE SERVICES—<i>concl.</i>		
XXII—Jails—		
Jails		5,34,031
Jail manufactures		5,23,621
Recoveries of over-payments		1,381
<i>Deduct—Refunds</i>		-2,661
	Total	10,56,372
XXIII—Police—		
Police supplied to Railways		1,334
Police supplied to public departments, private companies and persons		1,18,856
Receipts and recoveries on account of Presidency Police		20,85,730
Fees, fines and forfeitures		89,681
Recoveries of over-payments		28,500
Collection of payments for services rendered		5,17,882
Miscellaneous		6,20,371
<i>Deduct—Refunds</i>		-12,314
	Total	34,50,040
	Total—F—Administrative Services	94,60,365
F. A.—SOCIAL AND DEVELOPMENTAL SERVICES—		
XXIV—Ports and Pilotage—		
B—OTHER PORTS—		
Sale proceeds of vessels and stores		31,067
Registration and other fees		12,020
Miscellaneous		83,164
	Total	1,26,251

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

Heads.	Actuals for 1961-62.
	Rs.
F. A.—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>	
XXVI—Education—	
A—UNIVERSITY—	
Fees, Government Arts College	10,93,265
Fees, Government Professional Colleges	4,35,983
B—SECONDARY—	
Fees, Government Socondary Schools	8,21,230
D—SPECIAL—	
Fees and other receipts, Government Special Schools	43,049
E—GENERAL—	
Contributions	50,000
Income from endowments	112
Recoveries of over-payments	4,96,891
Collection of payments for services rendered	8,072
Miscellaneous	47,16,995
<i>Deduct—Refunds</i>	-1,71,398
Total	<u>74,94,199</u>
XXVII—Medical—	
Medical School and College fees	5,82,549
Hospital receipts	19,54,313
Mental Hospital receipts	62,618
Sale of medicines	6,21,193
Contributions	3,15,870
Income from endowments	89,693
Recoveries of over-payments	1,27,681
Collection of payments for services rendered	10,52,259
Miscellaneous	14,01,145
Receipts on account of Provincialisation of Sadar and Subdivisional Hospital	53,537
<i>Deduct—Refunds</i>	-1,18,331
Total	<u>61,42,527</u>

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

	Heads.	Actuals for 1961-62.
		Rs.
F. A.—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>		
XXVIII—Public Health—		
Sale-proceeds of sera and vaccines, etc.	2,05,510
Contributions	1,12,537
Recoveries of over-payments	11,218
Collection of payments for services rendered	2,07,510
Miscellaneous	25,70,941
	Total	31,07,716
XXIX—Agriculture—		
Agricultural receipts	2,72,14,391
Fisheries	4,12,367
Recoveries of over-payments	1,77,224
Collection of payments for services rendered	9,874
Transfer from the Deposit Account of grants made by other Govern- ments, Local Funds or other outside Bodies	50,24,759
<i>Deduct—Refunds</i>	-13,479
	Total	3,28,25,136
XXX—Animal Husbandry—		
Veterinary College and School fees	38,521
Other receipts	14,68,950
Collection of payments for services rendered	254
<i>Deduct—Refunds</i>	-1,482
	Total	15,06,243

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

	Heads.	Actuals for 1961-62.
		Rs.
F. A.—SOCIAL AND DEVELOPMENTAL SERVICES—<i>concl'd.</i>		
XXXI—Co-operation—		
Audit fees		3,98,933
Miscellaneous receipts		74,300
<i>Deduct—Refunds</i>		-1,639
	Total ..	4,71,594
XXXII—Industries and Supplies—		
Industries		91,58,143
Receipts from Cottage and Small-scale Industries		30,73,294
Cinchona plantations		30,19,495
Recoveries of over-payments		346
Collection of payments for services rendered		3,403
Dividends from investments in commercial and other concerns		1,14,595
<i>Deduct—Refunds</i>		-29,558
	Total ..	1,53,39,718
XXXVI—Miscellaneous Departments—		
Labour and Emigration—		
Fees for the registration of Trade Union		3,347
Miscellaneous—		
Examination fees		1,27,897
Fees for the inspection of steam boilers		3,18,266
Administration of Indian Partnership Act, 1932		41,370
Fire services		10,60,438
Fees realised under the Factories Act, 1948		8,86,250
Miscellaneous		44,52,200
<i>Deduct—Refunds</i>		-9,419
	Total ..	68,80,349
XXXVI—A—Receipts on account of Community Development Projects, National Extension Service and Local Development Works—		
A—COMMUNITY DEVELOPMENT PROJECT—		
Community Development Project		4,25,588
D—GENERAL—		
Miscellaneous		30
	Total ..	4,25,618
	Total—F. A.—Social and Developmental Services ..	7,43,19,351

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

	Heads.	Actuals for 1961-62
		Rs.
H.—CIVIL WORKS, MULTIPURPOSE RIVER-SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS.—		
XXXIX—Civil Works—		
Rents .. .. .	.. .. .	9,92,420
Ferry receipts .. .. .	.. .. .	2,20,875
Tolls on roads .. .. .	.. .. .	7,11,074
Recoveries of expenditure .. .. .	.. .. .	4,98,109
Transfer from Central Road Fund .. .. .	.. .. .	4,41,541
Subventions from the Government of India for Development Schemes		2,43,000
Miscellaneous .. .. .	.. .. .	23,32,198
<i>Deduct</i> —Refunds .. .. .	.. .. .	(—)2,13,365
	Total	52,25,852
XLA—Receipts from Multipurpose River Schemes—		
Mayurakshi Reservoir Project .. .. .	.. .. .	..
Gross Receipts .. .. .	.. .. .	21,16,339
	Total	21,16,339
Total—H—Civil Works, Multipurpose River Schemes, etc.	.. .. .	73,42,191
J.—MISCELLANEOUS.—		
XLIV—Receipts in-aid of Superannuation—		
Contributions for pensions and gratuities .. .. .	.. .. .	5,25,869
Miscellaneous .. .. .	.. .. .	68,049
Receipts in England .. .. .	.. .. .	62,888
	Total	6,56,806
XLV—Stationery and Printing—		
Stationery receipts .. .. .	.. .. .	1,55,484
Sale of plain paper used with stamps .. .. .	.. .. .	2,89,535
Sale of Gazettes and other Government Publications .. .. .	.. .. .	1,40,281
Other press receipts .. .. .	.. .. .	3,65,515
Receipts in England .. .. .	.. .. .	1,014
<i>Deduct</i> —Refunds .. .. .	.. .. .	(—)105
	Total	9,51,724

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

	Heads.	Actuals for 1961-62. Rs.
J.— MISCELLANEOUS—<i>concl'd.</i>		
XLVI—Miscellaneous—		
Unclaimed deposits	83,83,338
Sale of old stores and materials	4,43,043
Fees for Government audit	10,834
Rent, rates and taxes	60,985
Other fees, fines and forfeitures	60,984
Contributions for Five-Year Plan	32,864
Receipts on account of displaced persons	54,89,630
Recoveries of over-payments	1,67,316
Collection of payments for services rendered	7,34,439
Receipt in connection with Elections	39,516
Miscellaneous	47,27,688
Loss or gain by exchange	2,093
Net gain by Exchange on Remittance Transactions	(-)2
<i>Deduct—Refunds</i>	(-)17,30,406
	Total	1,84,22,322
XLVI—A—Receipts from Road and Water Transport Schemes—		
(a) ROAD TRANSPORT—		
Gross Receipts—		
Receipts from Motor Transport Services	(-) 286
	Total	(-) 286
	Total—J—Miscellaneous	2,00,30,566

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

Heads.	Actuals for 1961-62
	Rs.
L—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS	
XLIX—Grants-in-aid from Central Government—	
A—STATUTORY GRANTS-IN-AID—	
Grants-in-aid under Art. 275 of the Constitution	4,75,00,000
Other Statutory Grants	2,09,77,000
B—OTHER GRANTS-IN-AID	
Forest	8,16,000
Irrigation	10,03,795
Education	3,28,22,508
Medical	23,00,000
Public Health	76,79,000
Agriculture	45,26,470
Animal Husbandry	5,96,555
Co-operation	720
Industry	12,77,000
Miscellaneous Department	1,03,67,420
Community Development Project and National Extension service and local development works.	73,00,050
Civil Works	10,38,650
Miscellaneous	52,36,595
Grants in lieu of Tax on Railway passenger fares	78,88,000
Assistance for natural calamities	3,14,71,000
Total Other Grants-in-aid	11,43,23,781
Grand Total	18,28,00,781
L—Miscellaneous adjustments between Central and State Governments—	
Contribution from the Central Government on account of Administra- tion of Petroleum and Explosive Acts.	11,50,000
Total	11,50,000
L—A—State's share of Union Excise Duties—	
Share of net proceeds assigned to States	3,18,52,711
Share of net proceeds of Additional Duties of Excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957, assigned to States.	3,34,38,000
Total	6,52,90,711
Total—L—Contributions and Miscellaneous, Adjustment etc.	24,81,03,000
M—EXTRAORDINARY ITEMS—	
LI—Extraordinary Receipts—	
Other Items	5,89,311
Total	5,89,311
Total—M—Extraordinary items	5,89,311
Total—Revenue	1,01,69,71,800

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

Heads 1	Actuals for 1961-62		
	Charged	Voted	Total
	2 Rs.	3 Rs.	4 Rs.
A—COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUE—			
4—Taxes on Income other than Corporation Tax and Estate Duty—			
Collection of Taxes on Agricultural Income.	728	6,43,440	6,44,168
Total ..	728	6,43,440	6,44,168
7—Land Revenue—			
Charges of administration ..	..	44,16,224	44,16,224
Management of Government Estates ..	..	1,13,383	1,13,383
Survey, Settlement and Record Operations.	11,810	62,70,438	62,82,248
Land Records ..	..	56,563	56,563
Expenditure in connection with Ex-zamindari Estates.	1,556	2,60,70,168	2,60,71,724
Assignments and Compensation ..	..	17,00,581	17,00,581
Works ..	..	41,450	41,450
Total ..	13,366	3,86,68,807	3,86,82,173
8—State Excise Duties—			
Superintendence ..	..	9,18,428	9,18,428
District charges ..	..	37,91,267	37,91,267
Cost of opium supplied to State Excise Department.	..	2,08,044	2,08,044
Total ..	..	49,17,739	49,17,739

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

Heads 1	Actuals for 1961-62		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
A—COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUE—<i>contd.</i>			
9—Stamps—			
A—NON-JUDICIAL—			
Superintendence	98,506	98,506
Charges for the sale of stamps	4,69,607	4,69,607
Cost of stamps supplied from Central Stamp Stores.	..	2,22,234	2,22,234
B—JUDICIAL—			
Superintendence—	49,253	49,253
Charges for the sale of stamps	65,475	65,475
Cost of stamps supplied from Central Stamp Stores.	..	1,56,303	1,56,303
Total	10,61,378	10,61,378
10—Forest—			
Conservancy and Works	41,350	37,78,904
Establishment	46,72,995
Development Schemes	41,52,011
Grants-in-aid, contributions, etc.	2,430
Total	41,350	1,26,06,340
11—Registration—			
Superintendence	1,05,665	1,05,665
District Charges	24,90,078	24,90,078
Total	25,95,743	25,95,743

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

Heads 1	Actuals for 1961-62		
	Charged	Voted	Total
	2 Rs.	3 Rs.	4 Rs.
A—COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUE—<i>concl.</i>			
12—Taxes on Vehicles—			
Compensations to local bodies, etc.	4,50,000	..	4,50,000
Total ..	4,50,000	..	4,50,000
12A—Sales Tax—			
COLLECTION CHARGES—			
Taxes under the Bengal Finance (Sales Tax) Act, 1941.	4,768	25,68,354	25,73,122
Total ..	4,768	25,68,354	25,73,122
13—Other Taxes and Duties—			
COLLECTION CHARGES—			
Entertainment Tax .. ..	..	1,27,832	1,27,832
Betting Tax .. ..	..	10,000	10,000
Charges under the Electricity Acts.	..	7,81,144	7,81,144
Taxes on Entry of Goods in Local Area	..	3,55,480	3,55,480
Total ..	..	12,74,456	12,74,456
Total—A—Collection of Taxes etc.	5,10,212	6,43,36,257	6,48,46,469
C—REVENUE ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
17—Interest on Irrigation Works (commercial)—			
Irrigation Works	9,41,047	..	9,41,047
Navigation, Embankment and Drainage Works.	13,15,439	..	13,15,439
Total ..	22,56,486	..	22,56,486

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

Heads	Actuals for 1961-62			Total
	Charged	Voted		
1	2	3	4	
	Rs.	Rs.	Rs.	
C—REVENUE ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>Concl.</i>				
18—Other Revenue Expenditure financed from Ordinary Revenues—				
A—IRRIGATION WORKS—				
(1)—Works (non-Commercial)—				
Maintenance and Repairs	30,037	30,037	
Establishment	48,489	48,489	
Tools and Plant	615	615	
Development Schemes	35,742	35,742	
Total	1,14,883	1,14,883	
(2) Miscellaneous Expenditure—				
Establishment	8,72,353	8,72,353	
Tools and Plant	45,623	45,623	
Other Charges	2,22,667	2,22,667	
Suspense	— 38,515	— 38,515	
Development Schemes	2,29,829	2,29,829	
Total	13,31,957	13,31,957	
Total—A—Irrigation Works	14,46,840	14,46,840	

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

Actuals for 1961-62

Heads 1	Actuals for 1961-62		
	<i>Charged</i>	Voted	Total
	2 Rs.	3 Rs.	4 Rs.
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
(1) Works (non-Commercial)—			
Works	1,95,903	1,95,903
Extension and Improvements	68,356	68,356
Maintenance and Repairs	1,47,03,265	1,47,03,265
Establishment	24,02,708	24,02,708
Tools and Plant	3,40,188	3,40,188
Development Schemes	16,10,237	16,10,237
Suspense	- 12,27,772	- 12,27,772
Total	1,80,92,885	1,80,92,885
(2) Miscellaneous Expenditure—			
Establishment	12,413	12,413
Tools and Plant	1,502	1,502
Other Charges	1,75,440	1,75,440
Grants-in-aid	5,000	5,000
Development Schemes	6,05,583	6,05,583
Total	7,99,938	7,99,938
Total—B—Navigation, etc.	1,88,92,823	1,88,92,823
Total—A—Irrigation, etc.	14,46,840	14,46,840
Grand Total	2,03,39,663	2,03,39,663
Total—C—Revenue Account of Irrigation, etc.	of	22,56,486	2,25,96,149

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

Heads	Actuals for 1961-62		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
1	2	3	4
E—DEBT SERVICES—			
22—Interest on Debt and Other obligations—			
A—INTEREST ON ORDINARY DEBT—			
(1) Rupee Debt—			
Permanent Loans—			
3½ per cent. West Bengal loan, 1962	6,52,053	..	6,52,053
4 per cent. West Bengal loan, 1963	14,05,424	..	14,05,424
4 per cent. West Bengal loan, 1964	7,92,730	..	7,92,730
4 per cent. West Bengal loan, 1967	30,51,573	..	30,51,573
4 per cent. West Bengal loan, 1968	28,62,175	..	28,62,175
4¼ per cent. West Bengal loan, 1970	21,91,454	..	21,91,454
4 per cent. West Bengal loan, 1971	33,44,933	..	33,44,933
4 per cent. West Bengal loan, 1969	28,07,002	..	28,07,002
4¼ per cent. West Bengal loan, 1972	14,46,557	..	14,46,557
Discount on Loans—			
4¼ per cent. West Bengal loan, 1970	21,000	..	21,000
4 per cent. West Bengal loan, 1969	20,000	..	20,000
4 per cent. West Bengal loan, 1971	32,000	..	32,000
Other Items—			
Management of Debt ..	1,09,400	..	1,09,400
Expenditure connected with the issue of new loans and sale of Securities held in the Cash Balance Investment Account.	1,60,171	..	1,60,171
Miscellaneous—Interest on loans taken from the Central Government.	7,49,02,769	..	7,49,02,769
Interest on other loans ..	16,70,195	..	16,70,195
Total—A—Interest on Ordinary Debt.	9,54,69,436	..	9,54,69,436

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

Heads 1	Actuals for 1961-62		
	Charged	Voted	Total
	2 Rs.	3 Rs.	4 Rs.
E—DEBT SERVICES—contd.			
22—Interest on Debt and Other Obligations—Contd.			
2—INTEREST ON UNFUNDED DEBT/STATE PROVIDENT FUNDS—			
Interest on General Provident Fund.	35,21,439	..	35,21,439
Interest on Indian Civil Services Provident Fund.	75,452	..	75,452
Interest on Indian Civil Services (Non-European Members) Provident Fund.	38,324	..	38,324
Interest on All India Services Provident Funds.	87,534	..	87,534
Interest on Contributory Provident Funds.	1,85,170	..	1,85,170
Total—Interest on Unfunded Debt ..	39,07,919	..	39,07,919
3—INTEREST ON OTHER OBLIGATIONS—			
Interest on Depreciation Reserve and other Reserve Funds—			
Other items—			
Interest on deposits of depreciation Reserve Funds (State Transport Corporation).	8,30,000	..	8,30,000
Miscellaneous	25,748	32,713	58,461
Total—Interest on other obligations	8,55,748	32,713	8,88,461
Total—1,2 and 3 ..	10,02,33,703	32,713	10,02,65,816

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

Heads 1	Actuals for 1961-62		
	Charged	Voted	Total
	2 Rs.	3 Rs.	4 Rs.
E—DEBT SERVICES—<i>contd.</i>			
22—Interest on Debt and Other obligation—<i>conold.</i>			
D—TRANSFERS—			
<i>Deduct—</i>			
(1) Interest transferred to Commercial Departments—			
Multi-purpose River Schemes ..	—89,93,973	..	—89,93,973
Irrigation	—10,48,755	..	—10,48,755
(2) Interest on Capital advanced to the Damodar Valley Corporation.	—2,94,71,795	..	—2,94,71,795
<i>Deduct—Total D Transfers ..</i>	<i>—3,95,14,523</i>	<i>..</i>	<i>—3,95,14,523</i>
Total ..	6,07,18,580	32,713	6,07,51,293

23—Appropriation for Reduction or Avoidance of Debt—

Sinking Funds—

(i) 3½ per cent. West Bengal loan, 1962.	12,11,000	..	12,11,000
(ii) 4 per cent. West Bengal loan, 1964.	11,58,000	..	11,58,000
(iii) 4 per cent. West Bengal loan, 1963.	27,61,000	..	27,61,000
(iv) 4 per cent. West Bengal loan, 1967.	43,34,000	..	43,34,000
(v) 4 per cent. West Bengal loan, 1968.	39,67,000	..	39,67,000
(vi) 4½ per cent. West Bengal loan, 1970.	26,96,000	..	26,96,000
(vii) 4 per cent. West Bengal loan, 1971.	41,28,000	..	41,28,000
(viii) 4 per cent. West Bengal loan, 1969.	56,04,000	..	56,04,000
Total Sinking Funds ..	2,58,59,000	..	2,58,59,000

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

Heads 1	Actuals for 1961-62		
	Charged 2	Voted 3	Total 4
	Rs.	Rs.	Rs.
E—DEBT SERVICES—<i>concl.</i>			
23—Appropriation for Reduction or Avoidance of Debt—<i>concl.</i>			
Depreciation Funds—			
(i) 3½ per cent. West Bengal loan, 1962.	2,97,000	..	2,97,000
(ii) 4 per cent. West Bengal loan, 1964.	3,37,000	..	3,37,000
(iii) 4 per cent. West Bengal loan, 1963.	6,04,000	..	6,04,000
(iv) 4 per cent. West Bengal loan, 1967.	12,65,000	..	12,65,000
(v) 4 per cent. West Bengal loan, 1968.	11,82,000	..	11,82,000
(vi) 4½ per cent. West Bengal loan, 1970.	8,13,000	..	8,13,000
(vii) 4 per cent. West Bengal loan, 1971.	12,01,000	..	12,01,000
(viii) 4 per cent. West Bengal loan, 1969.	10,58,000	..	10,58,000
Total—Depreciation Funds ..	67,57,000	..	67,57,000
Total ..	3,26,16,000	..	3,26,16,000
Total—E—Debt Services ..	9,33,34,580	32,713	9,33,67,293

F—ADMINISTRATIVE SERVICES—

25—General Administration—

A—HEADS OF STATES AND MINISTERS—

Emoluments of the Governor ..	71,482	..	71,482
Secretariat Staff of the Governor	1,70,362	..	1,70,362
Staff and Household of the Governor.	1,88,555	..	1,88,555
Entertainments and Hospitality Expenses.	32,380	59,446	91,826
Expenditure from Contract Allowance.	1,43,248	..	1,43,248
Tour Expenses	37,574	..	37,574
Ministers .. ..	..	13,29,780	13,29,780

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

Heads	Actuals for 1961-62		
	Charged	Voted	Total
1	2	3	4
	Rs.	Rs.	Rs.
F—ADMINISTRATIVE SERVICES — <i>contd.</i>			
25—General Administration—concl'd.			
B—PARLIAMENT AND THE STAFF LEGISLATURE—			
Legislative Council ..	37,200	2,48,931	2,86,131
Legislative Assembly ..	40,715	8,29,167	8,69,882
State Legislature Secretariat ..	..	9,37,935	9,37,935
C—ELECTIONS—			
Other Election Charges ..	..	35,23,333	35,23,333
E—SECRETARIAT AND ATTACHED OFFICES—			
Civil Secretariat ..	1,060	1,36,97,883	1,36,98,943
Public Service Commission ..	3,49,946	..	3,49,946
Board of Revenue ..	..	5,60,818	5,60,818
Financial Commissioner and establishments—			
Local Fund Audit Establish- ment.	..	5,34,310	5,34,310
F—COMMISSIONERS—			
Commissioners ..	..	4,27,721	4,27,721
G—DISTRICT ADMINISTRATION—			
General Establishments ..	258	1,28,13,871	1,28,13,871
Subdivisional Establishments ..	..	31,33,487	31,33,487
Other Establishments ..	..	89,323	89,323
H—WORKS—			
Original Works ..	..	67,101	67,101
I—MISCELLANEOUS—			
Discretionary Grants by Heads of States, etc.	24,546	56,366	80,912
Miscellaneous ..	..	17,36,965	17,36,965
Rehabilitation Programme ..	..	3,98,734	3,98,734
Development Schemes ..	..	7,92,602	7,92,602
CHARGES IN ENGLAND—			
Share of cost of the High Com- missioner's Establishment debitable to State Government.	..	4,880	4,880
Total ..	10,97,326	4,12,42,653	4,23,39,979

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

Heads 1	Actuals for 1961-62		
	Charged	Voted	Total
	2 Rs.	3 Rs.	4 Rs.
ADMINISTRATION SERVICES — <i>Contd.</i>			
27—Administration of Justice—			
High Courts	31,62,124	..	31,62,124
Law Officers .. ..	..	13,76,266	13,76,266
Administrator-General and Official Trustee.	..	3,70,064	3,70,064
Sheriff and Reporter, Calcutta ..	28,251	82,653	1,10,904
Official Assignee .. ..	..	98,941	98,941
Official Receiver, Calcutta .. ..	..	1,98,150	1,98,150
Coroner's Court .. ..	..	13,071	13,071
Presidency Magistrate's Court ..	..	6,96,221	6,96,221
Civil and Sessions Courts .. ..	..	67,84,590	67,84,590
Courts of Small Causes .. ..	..	3,94,887	3,94,887
Criminal Courts .. ..	..	33,257	33,257
Pleadership and Muktearship examination charges.	..	4,980	4,980
CHARGES IN ENGLAND—			
Other Charges	484	..	484
Total	31,90,859	1,00,53,080	1,32,43,939
28—Jails—			
Jails .. ..	..	1,03,44,059	1,03,44,059
Jail Manufactures .. ..	..	7,44,299	7,44,299
Works .. ..	..	14,544	14,544
Total .. ..	..	1,11,02,902	1,11,02,902

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

Heads.	Actuals for 1961-62.		
	<i>Charged</i>	<i>Voted.</i>	<i>Total.</i>
1	2	3	4
	Rs.	Rs.	Rs.
F—ADMINISTRATIVE SERVICES			
— <i>concl'd.</i>			
29—Police—			
Presidency Police	10	3,01,02,276	3,01,02,286
Superintendence .. .. .	..	8,27,114	8,27,114
District Executive Force	520	5,12,86,611	5,12,87,131
Police Training Schools and Colleges. .. .. .	..	9,72,317	9,72,317
Village Police .. .. .	..	2,01,185	2,01,185
Special Police .. .. .	..	15,71,741	15,71,741
Railway Police .. .. .	..	9,32,473	9,32,473
Criminal Investigation Depart- ment. .. .. .	..	30,75,022	30,75,022
Works .. .. .	..	5,75,264	5,75,264
Miscellaneous .. .. .	..	81,208	81,208
CHARGES IN ENGLAND—			
Other Charges .. .. .	..	1,123	1,123
Total	530	8,96,26,334	8,96,26,864
Total—F—Administrative Services	42,88,715	15,20,24,969	15,63,13,684

**FA—SOCIAL AND DEVELOPMENTAL
SERVICES—**

30—Ports and Pilotage—

B—OTHER PORTS—

Charges for Pooled Launches .. .. .	....	8,56,035	8,56,035
Ports Establishments .. .. .	....	1,11,592	1,11,592
Miscellaneous .. .. .	....	3,18,655	3,18,655
Works .. .. .	....	15,296	15,296
Total .. .. .	....	13,01,578	13,01,578

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

Heads 1	Actuals for 1961-62		
	<i>Charged</i>	<i>Voted</i>	<i>Total</i>
	2 Rs.	3 Rs.	4 Rs.
FA—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>			
36—Scientific Department—			
Grants-in-aid and Donations to Scientific Societies and Institutes.	73,697	73,697
Total	73,697	73,697
37—Education—			
A—UNIVERSITY—			
Grants to Universities	21,52,010	21,52,010
Government Arts Colleges	45,30,496	45,30,496
Grants to non-Government Arts Colleges.	18,37,140	18,37,140
Government Professional Colleges	8,03,122	8,03,122
Grants to non-Government Professional Colleges.	19,173	19,173
B—SECONDARY—			
Government Secondary Schools	23,86,778	23,86,778
Direct grants to non-Government Secondary Schools.	90,11,514	90,11,514
Grants to Local Bodies for Secondary Education.	50,18,000	50,18,000
C—PRIMARY—			
Government Primary Schools	2,00,847	2,00,847
Direct grants to non-Government Primary Schools.	18,51,716	18,51,716
Grants to Local bodies for primary education.	62,77,720	62,77,720
D—SPECIAL—			
Government Special Schools	6,64,878	6,64,878
Direct grants to non-Government Special Schools.	7,82,419	7,82,419

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

Heads 1	Actuals for 1961-62.		
	Charged	Voted	Total
	2 Rs.	3 Rs.	4 Rs.
FA—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>			
37—Education—<i>concl.</i>			
E—GENERAL—			
Direction	122	4,58,546	4,58,668
Inspection	14,66,645	14,66,645
Scholarships	4,20,949	4,20,949
Development Schemes	16,90,66,060	16,90,66,060
Miscellaneous	45,57,624	45,57,624
Works	6,796	6,796
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.	14,46,517	14,46,517
<i>Deduct</i> —Amount met from the Fund for promotion of education amongst educationally backward classes.	—11,24,000	—11,24,000
F—CHARGES IN ENGLAND—			
Leave Salaries and Deputation Pay	12,908	12,908
Government Scholarships	53,175	53,175
Other Charges	14,181	14,181
Total	122	21,30,39,214	21,30,39,338
38—Medical—			
Medical Establishment	42,10,676	42,10,676
Hospital and Dispensaries	1,94,97,859	1,94,97,859
Grants for Medical purposes	8,55,125	8,55,125
Medical Colleges and Schools	33,84,626	33,84,626

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

Heads 1	Actuals for 1961-62.		
	Charged	Voted	Total
	2 Rs.	3 Rs.	4 Rs.
F.A—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>			
38—Medical—concl'd.			
Mental Hospital	13,35,401	13,35,401
Chemical Examiner	93,190	93,190
Provincialisation of Sadar and Subdivisional Hospitals.	68,87,135	68,87,135
Works	57,328	57,328
Employees State Insurance Schemes	16,91,482	16,91,482
Miscellaneous	3,42,573	3,42,573
Suspense	-1,78,275	-1,78,275
Development Schemes	2,722	3,38,02,409	3,38,05,131
Charges in England
Leave Salaries and Deputation pay	3,529	3,529
Contribution to the Bureau of Hygiene, etc.	120	120
Other charges	4,224	4,224
Total	2,722	7,19,87,402	7,19,90,124
39—Public Health—			
Public Health Establishment	26,33,822	26,33,822
Grants for Public Health purposes	1,63,008	1,63,008
Expenses in connection with epi- demic diseases.	10,26,231	10,26,231
Bacteriological Laboratories	3,16,467	3,16,467
Pasteur Institutes	1,24,851	1,24,851
Leprosy	1,58,977	1,58,977
Suspense	35,15,276	35,15,276
Works	1,59,766	1,59,766
Development Schemes	2,21,49,865	2,21,49,865
Charges in England—Contribu- tion to Bureau of Hygiene.	120	120
Total	3,02,48,383	3,02,48,383

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

Heads 1	Actuals for 1961-62.		
	Charged	Voted	Total
	2 Rs.	3 Rs.	4 Rs.
F-A—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>			
40—Agriculture—			
Direction	4,83,218	4,83,218
Superintendence	39,37,109	39,37,109
Experimental Farms	4,41,143	4,41,143
Agricultural Demonstration and Propaganda including public exhibitions and fairs.	11,39,285	11,39,285
Agricultural Experiments and Research.	15,51,478	15,51,478
Agricultural Education	89,626	89,626
Botanical and other public Gardens	5,94,072	5,94,072
Agricultural Development	1,76,944	1,76,944
Grants-in-aid, contributions, etc.	51,672	51,672
Fisheries	26,18,734	26,18,734
Development Schemes	3,86,94,552	3,86,94,552
Charges in England—Contribution to the Bureau of Hygiene, etc.	93	93
Total	4,97,77,926	4,97,77,926
41—Animal Husbandry—			
Superintendence	9,87,679	9,87,679
Veterinary Education & Research	12,35,261	12,35,261
Subordinate Establishment	4,40,056	4,40,056
Hospitals and dispensaries	13,30,473	13,30,473
Prizes	237	237
Other charges	1,63,230	1,63,230
Development Schemes	35,43,309	35,43,309
Total	77,00,245	77,00,245

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

Heads 1	Actuals for 1961-62.		
	Charged	Voted	Total
	2 Rs.	3 Rs.	4 Rs.
F-A—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>			
42—Co-operation—			
Superintendence	22,22,251	22,22,251
Grants-in-aid	4,01,000	4,01,000
Other Charges	16,099	16,099
Development Schemes	25,98,221	25,98,221
Total	52,37,571	52,37,571
43—Industries and Supplies—			
Industries	153	1,30,79,335	1,30,79,488
Cottage Industries	25,39,980	25,39,980
Salt	4,643	4,643
Cinchona Plantations	28,34,457	28,34,457
Development Schemes	1,37,49,524	1,37,49,524
Works	1,87,787	1,87,787
Total	153	3,23,95,726	3,23,95,879
46—Labour and Employment—			
Labour	8,20,570	8,20,570
Factories	4,18,885	4,18,885
Miscellaneous	4,30,803	4,30,80
Resettlement and Employment	8,09,078	8,09,0
Development Scheme	4,86,692	4,86,692
Works	3,807	3,8
<i>Deduct—Amount met from Reserve Fund and Deposit Account.</i>	—32,201	—32,201
Total	29,37,634	29,37,634

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

Heads	Actuals for 1961-62.		
	Charged	Voted	Total
	2	3	4
1	Rs.	Rs.	Rs.
F-A—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>			
47—Miscellaneous Departments—			
Inspection and Tests—			
Inspectors of Steam Boilers	2,62,365	2,62,365
Statistics—			
State Statistics	1,23,677	1,23,677
Miscellaneous—			
Preservation and Translation of ancient manuscripts.	6,200	6,200
Administration of Indian Partnership Act, 1932.	21,719	21,719
Administration of Bengal Money Lenders Act, 1940.	15,544	15,544
Controller of Rents	4,25,160	4,25,160
✓ Suspense	22,48,380	22,48,380
✓ Miscellaneous	40,22,037	40,22,037
Fire Services	12	41,28,970	41,28,970
✓ Welfare of Scheduled Tribes, Castes and other Backward Classes.	3,08,980	3,08,980
✓ Development Schemes	1,01,31,110	1,01,31,110
Total	12	2,16,94,142	2,16,94,142

47A—Community Development Projects, National Extension Service and Local Development Works—

Development Schemes—

A—COMMUNITY DEVELOPMENT PROJECTS—

Supervision .. .. .	....	3,33,651	3,33,651
Project Headquarters .. .. .	....	43,33,991	43,33,991
Animal Husbandry and Agricultural Extension. ....	....	13,18,466	13,18,466
Health and Rural Sanitation .. .. .	....	14,63,569	14,63,569

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

Heads 1	Actuals for 1961-62.		
	Charged	Voted	Total
	2 Rs.	3 Rs.	4 Rs.
F-A—SOCIAL AND DEVELOPMENTAL SERVICES—<i>concl.</i>			
7A—Community Development Projects, National Extension Service and Local Development Works—<i>concl.</i>			
<i>Development Schemes—concl.</i>			
A—COMMUNITY DEVELOPMENT PROJECTS—<i>concl.</i>			
Education	11,40,660	11,40,660
Social Education	15,36,405	15,36,405
Communication	25,84,313	25,84,313
Rural Arts, Crafts and Industries	29,64,620	29,64,620
Suspense	-4,31,327	-4,31,327
B—NATIONAL EXTENSION SERVICE—			
Recurring expenditure on Personnel retained on National Extension Service Pattern.	84,03,576	84,03,576
C—LOCAL DEVELOPMENT WORKS—			
District Establishment	3,98,000	3,98,000
Water-supply	11,51,650	11,51,650
Roads and Buildings including small bridges and culverts.	76,822	76,822
Other Miscellaneous Schemes	2,466	2,466
Total	2,52,76,862	2,52,76,862
Total—F-A-Social and Development Services.	3,009	46,16,70,380	46,16,73,389

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

Heads 1	Actuals for 1961-62.		
	Charged	Voted	Total
	2 Rs.	3 Rs.	4 Rs.
H—CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS—			
50—Civil Works—			
<i>Original Works—Buildings—</i>			
Land Revenue	3,517	3,517
State Excise Duties	13,075	13,075
Registration	9,771	9,771
Other Taxes and Duties	979	979
General Administration	16,548	2,65,959	2,82,507
Administration of Justice	90,853	90,853
Jails	32,038	32,038
Police	1,28,414	1,28,414
Education	60,085	60,085
Medical	1,00,043	1,00,043
Agriculture	16,305	16,305
Co-operation	96	96
Animal Husbandry	994	994
Industries and Supplies	11,719	11,719
Civil Works	28,990	28,990
Stationery and Printing	2,617	2,617
Miscellaneous Departments	7,717	7,717
Original Works—Communications	456	73,36,447	73,36,903
Original Works—Miscellaneous	13,996	13,996
<i>Repairs—Buildings—</i>			
Land Revenue	55,009	55,009
State Excise	24,016	24,016
Registration	53,091	53,091
Other Taxes and Duties	12,568	12,568
General Administration	7,77,359	17,10,787	24,88,146
Administration of Justice	4,89,515	4,89,515
Jails	8,56,104	8,56,104
Police	17,41,170	17,41,170
Ports and Pilotage	2,999	2,999
Education	10,99,957	10,99,957
Medical	22,02,938	22,02,938
Public Health	14,461	14,461
Agriculture	1,58,197	1,58,197
Animal Husbandry	53,717	53,717
Co-operation	50	50
Industries	96,926	96,926

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

Heads 1	Actuals for 1961-62.		
	Charged	Voted	Total
	2 Rs.	3 Rs.	4 Rs.
H—CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS—<i>concl.</i>			
50—Civil Works—<i>concl.</i>			
<i>Repairs—Buildings—concl.</i>			
Civil Works .. .. .	.....	6,49,432	6,49,432
Stationery and Printing .. .. .	.....	25,306	25,306
Miscellaneous Departments .. .. .	.....	9,49,109	9,49,109
Communications .. .. .	.....	1,40,25,740	1,40,25,740
Miscellaneous .. .. .	.....	16,533	16,533
Establishment	1,17,564	57,33,178	58,50,742
Tools and Plant	2,837	15,84,961	15,87,798
Furniture .. .. .	.....	39,813	39,813
Grant-in-aid	4,33,231	28,10,424	32,43,655
Suspense	2,694	2,18,803	2,21,497
Development Schemes .. .. .	.....	1,24,88,755	1,24,88,755
<i>Deduct—Amount met from sub-ventions from Central Road Fund.</i> .. .. .	.....	-50,21,476	-50,21,476
Total	13,50,689	5,02,15,698	5,15,66,387
51A—Interest on Capital outlay on Multipurpose River Schemes—			
Kansabati Reservoir Project	24,77,038	.....	24,77,038
Mayurakshi Reservoir Project	65,16,935	.....	65,16,935
Total	89,93,973	.....	89,93,973
51B—Other Revenue Expenditure connected with Multipurpose River Scheme—			
MAYURAKSHI RESERVOIR PROJECT—			
<i>Working Expenses—</i>			
Maintenance and Repairs .. .. .	.....	14,00,579	14,00,579
Establishment .. .. .	.....	(a)14,43,655	14,43,655
Tools and Plant .. .. .	.....	1,39,653	1,39,653
Suspense .. .. .	.....	67,130	67,130
Total .. .. .	.....	30,51,017	30,51,017
Total—H.Civil Works M.P.R. Schemes, etc.	1,03,44,662	5,32,66,715	6,36,11,377

(a) Includes Rs. 90,013 on account of Hydro-electric installation.

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

1	Actuals for 1961-62.		
	Charged.	Voted.	Total.
	2	3	4
	Rs.	Rs.	Rs.
J—MISCELLANEOUS—			
54—Famine—			
A—FAMINE RELIEF—			
Salaries and Establishment ..	....	50,64,718	50,64,718
Gratuitous Relief ..	....	3,80,49,239	3,80,49,239
Miscellaneous ..	2,987	1,04,23,782	1,04,26,769
Rehabilitation Programme ..	....	19,45,591	19,45,591
Works ..	....	1,41,492	1,41,492
<i>Deduct—Amount transferred from the West Bengal Famine Insurance Fund.</i>	....	—80,00,000	—80,00,000
B—TRANSFER TO WEST BENGAL —FAMINE INSURANCE FUND			
	....	80,00,000	80,00,000
Total ..	2,987	5,56,24,822	5,56,27,809

**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 ..	....	1,39,445	1,39,445
Charges in England—			
Allowances for Relatives of the Ruler of Cooch Behar.	....	18,920	18,920
Total ..	....	1,58,365	1,58,365

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

Heads 1	Actuals for 1961-62		
	Charged	Voted	Total
	2 Rs.	3 Rs.	4 Rs.
J—MISCELLANEOUS—<i>contd.</i>			
55—Superannuation Allowances and Pensions—			
Superannuation and retired Allowances.	2,15,847	1,31,66,552	1,33,82,399
Compassionate Allowances	65,757	65,757
Gratuities	26,78,063	26,78,063
Pensions for distinguished and meritorious services.	25,024	25,024
Allowances and gratuities to Political sufferers, their families and institutions.	3,99,823	3,99,823
Donations to Provident Funds	1,89,675	1,89,675
Equated payments on account of Capital Outlay on Sterling Pensions to the Government of India.	2,92,340	2,92,340
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments and concerns.	- 3,34,315	- 3,34,315
<i>Charges in England—</i>			
Indian Civil Service	4,920	4,920
Other Civil Services in India	62,825	62,825
Compassionate Allowances	1,750	1,750
Total ..	2,15,847	1,65,52,414	1,67,68,261
56—Stationery and Printing—			
I—STATIONERY—			
Stationery Offices and Stores	2,95,255	2,95,255
Purchase of Stationery Stores	43,39,864	43,39,864
Stationery supplied by other Governments.	18	18
Discount on plain paper used with stamps.	13,571	13,571
<i>Deduct</i> —Value of Stationery supplied to other Governments and Paying Departments.	- 3,43,084	- 3,43,084
II—PRINTING—			
Government Presses	45,61,411	45,61,411
Printing at Private Presses	49,413	49,413
Cost of printing work done by other Governments.	16,648	16,648
<i>Charges in England—</i>			
Press and Forms—Stores proper	9,396	9,396
Total	89,42,492	89,42,492

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

Head.	Actuals for 1961-62.		
	Charged.	Voted.	Total.
	1	2	3	4
	Rs.	Rs.	Rs.
J—MISCELLANEOUS—<i>concl.</i>			
57—Miscellaneous—			
Donations for charitable purposes	....	3,64,985	3,64,985
Petty Establishment ..	....	18,45,011	18,45,011
Irrecoverable temporary loans and advances written-off.	....	16,485	16,485
Grants-in-aid, Contributions, etc.	8,43,795	2,03,16,584	2,11,60,379
Expenditure on displaced persons and minorities.	26,580	1,89,43,774	1,89,70,354
Miscellaneous and unforeseen charges.	4,612	66,26,205	66,30,817
Development Schemes ..	....	1,02,25,259	1,02,25,259
Loss or gain by Exchange ..	....	372	372
Total ..	8,74,987	5,83,38,675	5,92,13,662
Total—J-Miscellaneous ..	10,93,321	13,96,16,768	14,07,10,589
M—EXTRAORDINARY ITEMS—			
63—Extraordinary charges—			
<i>Charges in India—</i>			
Extra Police Force ..	....	34,05,107	34,05,107
Food	6,529	1,77,34,507	1,77,41,036
Loss on sale of subsidised food	....	7,451	7,451
Total ..	6,529	2,11,47,065	2,11,53,594
64C—Prepartition Payments—			
Claims passed by the Application Committee.	....	4,89,982	4,89,982
Total ..	....	4,89,982	4,89,982
Total—M-Extraordinary items ..	6,529	2,16,37,047	2,16,43,576
Grand Total—Expenditure within the Revenue Account.	11,18,38,014	91,29,24,512	1,02,47,62,526

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

Head.	Actuals for 1961-62.		
	Charged.	Voted.	Total.
	2	3	4
1	Rs.	Rs.	Rs.
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	1,98,82,794	1,98,82,794
Total	1,98,82,794	1,98,82,794
GC—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	- 953	- 953
Establishment	- 438	- 438
Tools and Plant	- 16	- 16
Total	- 1,407	- 1,407
B—Navigation, Embankment and Drainage Works Development Schemes—			
(2) Unproductive—			
Works	5,97,668	5,97,668
Establishment	1,22,755	1,22,755
Tools and Plants	11,560	11,560
Suspense	65,744	65,744
Total	7,97,727	7,97,727
Total—B—Navigation, etc. works	7,97,727	7,97,727
Total	7,96,320	7,96,320
68A—Construction of Irrigation, Navigation, Embankment and Drainage Works (Non-commercial)—			
B—Navigation, Embankment and Drainage Works—Development Schemes—			
Works	60,97,628	60,97,628
Establishment	11,20,366	11,20,366
Tools and Plant	1,43,113	1,43,113
Total—B—Navigation, etc., Works	73,61,107	73,61,107
Total	73,61,107	73,61,107

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

Head 1	Actuals for 1961-62		
	<i>Charged</i>	<i>Voted</i>	<i>Total</i>
	2 Rs.	3 Rs.	4 Rs.
FF—Civil Administration—Capital Accounts outside the Revenue Account—			
71—Capital Outlay on Schemes of Agri- cultural Improvement and Research—			
Jute Seed Multiplication Farm, Bhajanghat.	1,43,952	1,43,952
<i>Development Schemes—</i>			
Sisal Plantation at Rajnagar	50,412	50,412
Agricultural Marketing Co-opera- tive Society.	4,69,932	4,69,932
Seed Multiplication Farms	4,93,146	4,93,146
Extension of Hatwar Farm in Purulia District.	14,330	14,330
Minor Irrigation	50,67,778	50,67,778
Plant Protection	30,429	30,429
Co-operative Farming	9,000	9,000
Development of Consumer's Co- operative Societies.	47,500	47,500
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	—69,026	—69,026
Total	62,57,453	62,57,453
72—Capital Outlay on Industrial Develop- ment—			
Investments in Government Commer- cial undertakings—			
Development of Salt Production	15,422	15,422
Establishment of a prototype machine tools factory at Howrah.	2,020	2,020
<i>Investment in other Commercial concerns—</i>			
*Investment in shares of Co-opera- tive Organisation.	19,44,000	19,44,000
<i>Development Schemes—</i>			
Industrial Estate at Kalyani	13,50,710	13,50,710
Industrial Estate at Baruipur	29,451	29,451
Coal Mining	5,026	5,026

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

Head.	Actuals for 1961-62.		
	<i>Charged.</i>	<i>Voted.</i>	<i>Total.</i>
	1	2	3
	Rs.	Rs.	Rs.
FF—Civil Administration—Capital Accounts outside the Revenue Account—concl'd.			
72—Capital Outlay on Industrial Development—concl'd.			
Investment in share Capital of the Electro-Medical and Allied Industries Ltd.—			
Manufacture of X'ray Machine	3,25,000	3,25,000
Investment in the share capital of the W. Bengal Small Industries Corporation.	9,99,700	9,99,700
State Participation in share Capital of the W. B. State Handloom Weavers Society Ltd.	2,00,000	2,00,000
Establishment of Industrial Estates, Howrah.	30,13,713	30,13,713
Contribution to the share capital of State Warehousing Corporation.	3,00,000	3,00,000
Industrial Estate at Saktigarh	14,561	14,561
Schemes for setting up of three Spinning Mills.	—85,392	—85,392
Industrial Estate at Siliguri	3,46,201	3,46,201
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	—31,206	—31,206
Total	84,29,206	84,29,206
MH—Capital Account of Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements outside the Revenue Account—			
80A—Capital Outlay on Multipurpose River Schemes—			
<i>Development Schemes—Mayurakshi Reservoir Project—</i>			
Messanjore Dam-Works	80,457	80,457
Establishment	74,708	74,708
Suspense	7,39,047	7,39,047
<i>Deduct</i> —Receipt and Recoveries on Capital Account.	—18,871	—18,871
Total	8,75,341	8,75,341

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

Head.	Actuals for 1961-62.		
	Charged.	Voted.	Total.
	2	3	4
1	Rs.	Rs.	Rs.
HH—Capital Account of Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements outside the Revenue Account—<i>contd.</i>			
80A—Capital Outlay on Multipurpose River Schemes—<i>contd.</i>			
<i>Hydro Electric Installation—</i>			
Suspense	2,94,070	2,94,070
Deduct—Receipt and Recoveries on Capital Account—	..	— 5,99,580	— 5,99,580
Total	— 3,05,510	— 3,05,510
<i>Reclamation and Resettlement under the Administrator, Mayurakshi Reservoir Project—</i>			
Works	6	6
Total	6	6
<i>Barrage and Irrigation—</i>			
Works	10,31,885	10,31,885
Tools and Plant	5,113	5,113
Establishment	74,708	74,708
Suspense	— 2,29,776	— 2,29,776
Deduct—Receipt and Recoveries on Capital Account—	..	— 56,716	— 56,716
Total	8,25,214	8,25,214
Total—Mayurakshi, etc.	13,95,051	13,95,051
<i>Kansabati Reservoir Project—</i>			
Works	1,56,59,440	1,56,59,440
Establishment	13,20,046	13,20,046
Tools and Plant	1,20,223	1,20,223
Suspense	13,95,159	13,95,159
Deduct—Receipt and Recoveries on Capital Account.	..	— 43,176	— 43,176
Total	1,84,51,692	1,84,51,692
Total—Kansabati, etc.	1,84,51,692	1,84,51,692

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

Head.	Actuals for 1961-62.		
	Charged.	Voted.	Total.
	1	2	3
	Rs.	Rs.	Rs.
HH—Capital Account of Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements outside the Revenue Account—concl'd.			
80A—Capital Outlay on Multipurpose River Schemes—concl'd.			
<i>Damodar Valley Project—</i>			
I—Advance to Damodar Valley Corporation—			
Amount Advanced	5,53,00,000	5,53,00,000
Deduct—Government share of the Capital Outlay on the Damodar Valley Project.	— 4,55,85,999	— 4,55,85,999
II—Government share of the Capital Outlay on the Damodar Valley Project.	4,55,85,999	4,55,85,999
Total—Damodar Valley, etc.	5,53,00,000	5,53,00,000
Total—80A—Capital Outlay on Multipurpose, etc.	7,51,46,743	7,51,46,743
81—Capital Account of Civil Works outside the Revenue Account—			
Original Works—Buildings—			
Registration	44,863	44,863
Other Taxes and Duties	— 3,941	— 3,941
General Administration	22,40,197	22,40,197
Administration of Justice	5,74,745	5,74,745
Jails	4,86,003	4,86,003
Police	44,61,966	44,61,966
Education	55,793	55,793
Medical	12,855	12,855
Animal Husbandry	44,905	44,905
Co-operation	15,011	15,011
Industries	6,537	6,537
Miscellaneous Department	10,29,866	10,29,866
Civil Works	68,343	68,343
Road Development Department	2,18,860	2,18,860
Original Works—Communications	17,336	3,09,94,169	3,10,11,505
Original Works—Miscellaneous	15,191	15,191
Establishment	33,87,573	33,87,573
Tools and Plant	27,82,840	27,82,840
Suspense	— 25,58,648	— 25,58,648
Development Scheme	2,97,51,080	2,97,51,080
Deduct—Receipts and Recoveries on Capital Account.	— 6,06,756	— 6,06,756
Total	17,336	7,30,21,452	7,30,38,788

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

Head.	Actuals for 1961-62.		
	Charged.	Voted.	Total.
	2	3	4
	Rs.	Rs.	Rs.
JJ—Miscellaneous Capital Account outside the Revenue Account—			
32—Capital Account of other Works outside the Revenue Account—			
<i>Development Schemes—</i>			
Kanchrapara Area Development Scheme.	..	— 47,13,123	— 47,13,123
Salt Lake Reclamation Scheme	..	1,13,82,043	1,13,82,043
Development and Administration of Industries at Durgapur.	..	5,74,42,667	5,74,42,667
Housing Schemes	92,04,266	92,04,266
Other Schemes	54,00,094	54,00,094
Remodelling of Calcutta Corporation outfall from Bontola to Kulti.	..	— 1,49,355	— 1,49,355
Expenditure on Displaced Persons	..	1,19,09,041	1,19,09,041
Community Development Project	..	28,89,545	28,89,545
After-care Colony and occupational Centre for T. B. patients.	..	767	767
Development of Digha	39,888	39,888
Rural Health Centre	41,101	41,101
Expansion and Establishment of T. B. Hospitals.	..	4,06,642	4,06,642
Total	9,38,53,576	9,38,53,576

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

Head.	Actuals for 1961-62.			
	Charged.	Voted.	Total.	
	1	2	3	4
	Rs.	Rs.	Rs.	
U—Miscellaneous Capital Account outside the Revenue Account—<i>concl'd.</i>				
82B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account—				
<i>(a) Road Transport—</i>				
Motor Transport Services	7,30,536	7,30,536	
Deduct—Receipt and Recoveries on Capital Account—	..	— 601	— 601	
<i>(b) Water Transport—</i>				
Water Transport Services	5,000	5,000	
Total	7,34,935	7,34,935	
83—Payments of Commuted value of Pensions—				
Payments in India	2,592	8,25,364	8,27,956
Charges in England	— 7,343	— 7,343
Total	2,592	8,18,021	8,20,613
85A—Capital Outlay on Schemes of Government Trading—				
A—Grain Supply Schemes	1,71,922	— 1,81,56,533	— 1,79,84,611
C—Other Miscellaneous Schemes	51,27,543	51,27,543
Greater Calcutta Milk Supply Schemes—				
Schemes for establishment of Colonies, Distribution of Milk and Milk products.	— 1,04,44,760	— 1,04,44,760
Development Scheme	66,92,950	66,92,950
Total	1,71,922	— 1,67,80,800	— 1,66,08,878
Total—Capital expenditure outside the Revenue Account.	..	1,91,850	26,95,20,807	26,97,12,657
Total—Expenditure	11,20,29,864	1,18,24,45,319	1,29,44,75,183

No. 13—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.	1,98,82,794	8,05,49,135
65A—Capital Outlay on Forests ..	..	13,500
<hr/>		
68—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial)—		
A—Irrigation Works—		
(2) Unproductive—		
Midnapore Canal .. ..	..	83,06,738
Bakreswar Irrigation Scheme ..	..	7,01,300
Damodar Canal	-1,407(b)	1,31,33,435
Total—Unproductive ..	-1,407	2,21,41,533
Total—A—Irrigation Works ..	-1,407	2,21,41,533
<hr/>		
B—Navigation, Embankment and Drainage Works—		
(2) Unproductive—		
Sonarpur-Arapanch Drainage Scheme.	1,21,475	94,00,800
Bagjolla-Ghuni-Jatragachi Drainage Scheme.	-2,954(b)	88,78,100
Other unproductive Schemes/Works.	6,79,206	(a) 1,30,71,300
Total—B—Navigation, etc., Works.	7,97,727	3,13,50,200
Total—Irrigation, Navigation, etc., Works.	7,96,320	5,34,91,733
Deduct—Amount met out of Revenue.	..	-45,63,000
Net amount outside the Revenue Account.	7,96,320	4,89,28,733

(a) "Progressive figure has been changed which was necessitated for correcting an error classification in the previous year's account (Rs. 31,046) and also transferring Rs. 15,80 from the head "68-Construction," etc. to "82-Capital Account", etc. as per the budget provision.

(b) Minus adjustments have been made due to transfer of surplus materials to another work.

No. 13—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 year.
1	2	3
	Rs.	Rs.
68A—Construction of Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—		
B—Navigation, Embankment and Drainage Works—		
Flood Protection Works in West Bengal.	73,61,107	2,67,34,463
Total—B—Navigation, etc., Works.	73,61,107	2,67,34,463
Total ..	73,61,107	2,67,34,463
71—Capital Outlay on Schemes of Agricultural Improvement and Research—		
Establishment of seed multiplication Farms.	4,93,146	37,15,326
Greater Calcutta Milk Supply Scheme	..	43,59,096
Other Schemes/Works ..	57,64,307	1,01,10,649
Total ..	62,57,453	1,81,85,071
72—Capital Outlay on Industrial Development—Development Programme—		
Investment in share of Kalyani Spinning Mill.	..	1,40,00,000
Scheme for Industrial Centres ..	..	46,29,118
Industrial Estate at Kalyani ..	13,50,710	47,89,636
Scheme for setting up of three spinning mills.	-85,392(c)	65,91,151
West Bengal Finance Corporation ..	..	31,77,000
Other Schemes/Works ..	71,95,094	1,60,03,049
Deduct—Receipts and recoveries on Capital Account.	-31,206	-66,99,248
Total ..	84,29,206	4,24,90,706
Investment in shares of West Bengal Provincial Co-operative Bank Ltd.	..	(b) 15,00,000
Total ..	84,29,206	4,39,90,706
Deduct—Amount met from ordinary Revenue.	..	-15,00,000
Net amount outside the Revenue Account.	84,29,206	4,24,90,706

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

(c) Minus adjustment represents write back of wrong adjustment.

No. 13—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.
80A—Capital Outlay on Multipurpose River Schemes—		
Mayurakshi Reservoir Project ..	13,95,051	15,40,37,167
Kansabati Reservoir Project ..	1,84,51,692	6,75,09,110
Damodar Valley Project—		
I—Advances to Damodar Valley Corporation—		
Amount Advanced	5,53,00,000	87,15,39,633
<i>Deduct</i> —Government share of Capital Outlay on Damodar Valley Project.	-4,55,85,999	-85,89,15,958
II—Government share of the Capital Outlay on the Damodar Valley Project.	4,55,85,999	85,89,15,958
Total ..	7,51,46,743	1,09,30,85,910
81—Capital Account of Civil Works outside the Revenue Account.		
	7,30,38,788	53,03,42,808
81A—Capital Outlay on Electricity Schemes—		
II—Thermo-Electric Schemes—		
Development Schemes—		
North Calcutta Rural Electrification Schemes.	..	1,10,08,606
Diesel Electric Pool ..	..	4,90,503
Cooch Behar and Dinhata Electric Extension.	..	4,44,567
Scheme for expansion of power to Urban and Rural Areas.	..	8,69,507
Total ..	..	1,28,13,273

No. 13—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.
81A—Capital Outlay on Electricity Schemes—<i>concl.</i>		
I—Hydro-Electric Schemes—		
Acquisition of Kurseong and Siliguri Electric Supply.	..	6,23,020
II—Thermo-Electric Schemes—		
Barrackpore Electric Supply	9,14,744
Cooch Behar Electric Supply	2,71,078
Bulk Power Supply Scheme to Garia, Rajpur, Sonarpur and Baruipur.	..	1,47,085
Bulk Power Supply Scheme to Gouripur Electric Supply Co. Ltd.	..	5,61,717
Power Supply Scheme to Ranigunj Coal Field.	..	1,35,511
Bulk Power Supply Scheme to Bongaon Electric Supply.	..	1,49,127
Bulk Power Supply Scheme to Joynagar, Majilpur and Diamond Harbour.	..	4,96,243
Acquisition of Santiniketan Electric Supply.	..	34,697
Acquisition of Burdwan Electric Supply.	..	34
Total	33,33,256
Grand Total	(c) 1,61,46,531
<i>Deduct</i> —Amount met from ordinary Revenue.	..	-33,33,256
Net amount outside the Revenue Account.	..	1,28,13,275

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

No. 13—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.	-47,13,123(b)	1,73,60,022
Development and Administration of Industries at Durgapur.	5,74,42,667	25,25,94,085
Tollyganj Land Development Scheme.	..	35,61,557
Housing Schemes	92,04,266	4,39,79,821
Other Schemes	54,00,094	4,09,97,970
Expenditure on Displaced Persons	1,19,09,041	12,21,54,402
Community Development Project	28,89,545	1,97,92,742
Salt Lake Reclamation Scheme ..	1,13,82,043	1,52,53,911
Greater Calcutta Milk Supply Scheme.	..	1,61,38,428
Expansion and Establishment of T. B. Hospitals.	4,06,642	56,80,297
Other Schemes/works	-67,599	(a) 54,24,892
Total	9,38,53,576	54,29,47,154
82B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account.	7,34,935	5,95,27,715
83—Payments of commuted value of Pensions.	8,20,613	43,76,537
85A—Capital Outlay on Schemes of Government Trading—		
Grain Supply Scheme—		
Gross Expenditure	5,20,40,935	4,66,88,80,922
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	-7,00,25,546	-4,57,57,89,811
<i>Deduct</i> —Capital Expenditure financed from Ordinary Revenues.	..	-4,80,56,225
<i>Deduct</i> —Recoveries from other Governments, Departments, etc.	..	-8,02,53,168
Net Expenditure	-1,79,84,611	-3,52,18,222

(a) Progressive figures differ by Rs. 15,86,602 due to corrections. (Vide remarks footnote (a) at page 76).

(b) Minus adjustment is due to receipts and recoveries in the current year of expenditure previously debited under this head.

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

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
1	2	3
	Rs.	Rs.
85A—Capital Outlay on State Schemes of Government Trading—<i>concl'd.</i>		
Community Development Project—		
Gross Expenditure	57,431	57,81,909
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	-57,431	-57,81,909
Net Expenditure .. .. .	..	..
Other Miscellaneous Schemes—		
Gross Expenditure	51,81,159	24,71,46,221
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	-53,616	-26,08,21,006
Net Expenditure	51,27,543	-1,36,74,785
Construction of Boats Scheme—		
Gross Expenditure .. .. .	..	5,902
Net Expenditure .. .. .	..	5,902
Greater Calcutta Milk Supply Scheme—		
Gross Expenditure	1,67,28,680	1,67,28,680
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	-2,71,73,440	-2,71,73,440
Net Expenditure	-1,04,44,760	-1,04,44,760
Development Scheme—		
Gross Expenditure	66,92,950	66,92,950
Total	-1,66,08,878	-5,26,38,914
Grand Total	26,97,12,657	(a)2,40,73,56,255

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.

(a) Progressive figures differ by Rs. 31,046 due to corrections. (Vide remarks in footnote (a) at page 76.

STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND SOCIETIES, ETC., ON THE 31ST MARCH, 1962.

Name of the concern or Company.	Number and Types of shares purchased.	Purchase price and total amount invested.	Year of investment.	Amount of dividend declared for 1961-62 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).	1953-54 30,000 shares 1955-56 1,770 shares	....	Dividend for 1960-61 amounting to Rs. 1,11,195 credited to Government.
2. West Bengal State Warehousing Corporation.	19,000 ordinary shares of Rs. 100 each.	19,00,000 <i>50,77,000</i>	1957-58 14,000 shares 1960-61 2,000 shares 1961-62 3,000 shares	....
Government Companies—					
1. Kalyani Spinning Mills Ltd.	14,000 equity shares of Rs. 1,000 each.	1,40,00,000	1959-60 3,500 shares 1960-61 10,500 shares	Nil	The loss incurred during 1961-62 was Rs. 8.47 lakhs.
2. West Bengal Small Industries Corporation.	9,997 equity shares of Rs. 100 each.	9,99,700	1961-62 9,997 shares	....	The Corporation incurred a loss of Rs. 26,129 during 1961-62.
3. Durgapur Projects Ltd.	1,49,999 shares of Rs. 1,000 each	14,99,99,000 <i>16,49,98,700</i>	1961-62	Nil	The accounts of the Company for the year ending December, 1960 showed a net profit of Rs. 11,539.
Joint Stock Companies—					
West Bengal Salt Company Ltd.	6,800 ordinary shares of Rs. 25 each.	1,70,000	1950-51 2,800 shares 1951-52 2,000 shares 1952-53 2,000 shares	Nil	

Note: 4. In year 1961-62 Rs. 10. Lakhs

3. Durgapur Projects Ltd. 1.49,99,000
4. West Bengal Small Industries Corporation 9,99,700
5. West Bengal State Warehousing Corporation 19,00,000

Co-operative Societies—

	.. Redeemable ..	14,15,189 1956-62 ..	Dividend declared is not known.
Marketing Societies .. ..	..	..	....
Industrial Societies .. ..	.. 26,000 shares of Rs. 10 each. 400 shares of Rs. 100 each.	3,00,000 1957-58 26,000 shares 1961-62 400 shares	Ditto.
Credit Societies .. ..	.. 52,541 redeemable shares=	9,01,255 1959-60 and 1960-61	Ditto.
Co-operative Banks .. ..	.. 11,000 redeemable shares of Rs. 100 each and 30,000 ordinary shares of Rs. 50 each.	26,00,000 1952-53 30,000 shares 1959-60 5,000 shares 1960-61 6,000 shares <i>52,541</i>	The investment relates to seven Co-operative Banks and one Land Mortgage Bank. The account of these banks for the year ending 30th June 1961 indicate that Co-operative Banks earned a total profit of Rs. 2.2 lakhs and the Land Mortgage Banks Rs. 0.30 lakh.
		<u>17,54,62,144</u>	

Extra initial.

Note.—(a) A sum of Rs. 24,29,000 was further drawn during March, 1962 for investment on the following accounts, but not invested as yet—

(i) Manufacture of X-Ray Machine—Investment in the share capital of the Electro-medical and Allied Industries Ltd.	Rs. 3,25,000	..	..	Rs. 3,25,000
(ii) West Bengal State Handloom Weaver's Co-operative Society Ltd.	..	..	..	2,00,000
(iii) 108 Small Primary Agricultural Co-operative Societies	..	..	..	2,04,000
(iv) Central Co-operative Bank	..	..	..	16,00,000
(v) Udayvilla Service-cum-Marketing Co-operative Society	..	..	..	1,00,000

To be transferred to a separate company

(b) The Calcutta State Transport Corporation and North Bengal State Transportation were run as Government Undertakings prior to their formation into Corporation in June and April 1960 respectively. Under the rules, all sums incurred by the Government prior to these dates on Capital Account should be treated as capital advanced. The amount has not yet been finally determined and the terms and conditions settled. Hence the amount has not been included in the statement. They have been provisionally fixed at Rs. 4.56 crores and Rs. 3.37 lakhs respectively.

No. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1961-62 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

(In lakhs of rupees)

	On 31st March 1961.	On 31st March 1962.	Increase (+) Decrease (-) in the year.
1	2	3	4
	Rs.	Rs.	Rs.
CAPITAL EXPENDITURE—			
Commercial Departments—			
Irrigation	5,43	5,35	(-)8
Industrial Development Programme	(a) 3,56	4,40	(+)84
Multipurpose River Schemes ..	1,01,79	1,09,31	(+)752
Road and Water Transport Scheme	5,88	5,95	(+)7
Electricity Scheme	(b) 1,62	1,62	..
Total—Commercial Departments ..	1,18,28	1,26,63	(+)835
Other Departments—			
Other Accounts	96,43	1,15,05	(+)18,62
Total—Other Departments ..	96,43	1,15,05	(+)18,62
Total—Capital Expenditure ..	2,14,71	2,41,68	(+)26,97
Loans and Advances by State Govern- ments—			
Loans to Local Funds, Private Parties, etc.	67,62	76,05	(+)8,43
Loans to Government Servants ..	7	10	(+)3
Total—Loans and Advances by State Governments.	67,69	76,15	(+)8,46
Total—Capital and other expendi- ture.	2,82,40	3,17,83	(+)35,43
Deduct—Contribution from Reve- nues, Development Funds, Reserve Funds, etc. and Conting- ency Fund for capital expendi- ture.	+ 93	- 93	..
Net capital and other expenditure (outside the Revenue Account).	2,81,47	3,16,90(x)	(+)35,43(c)

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

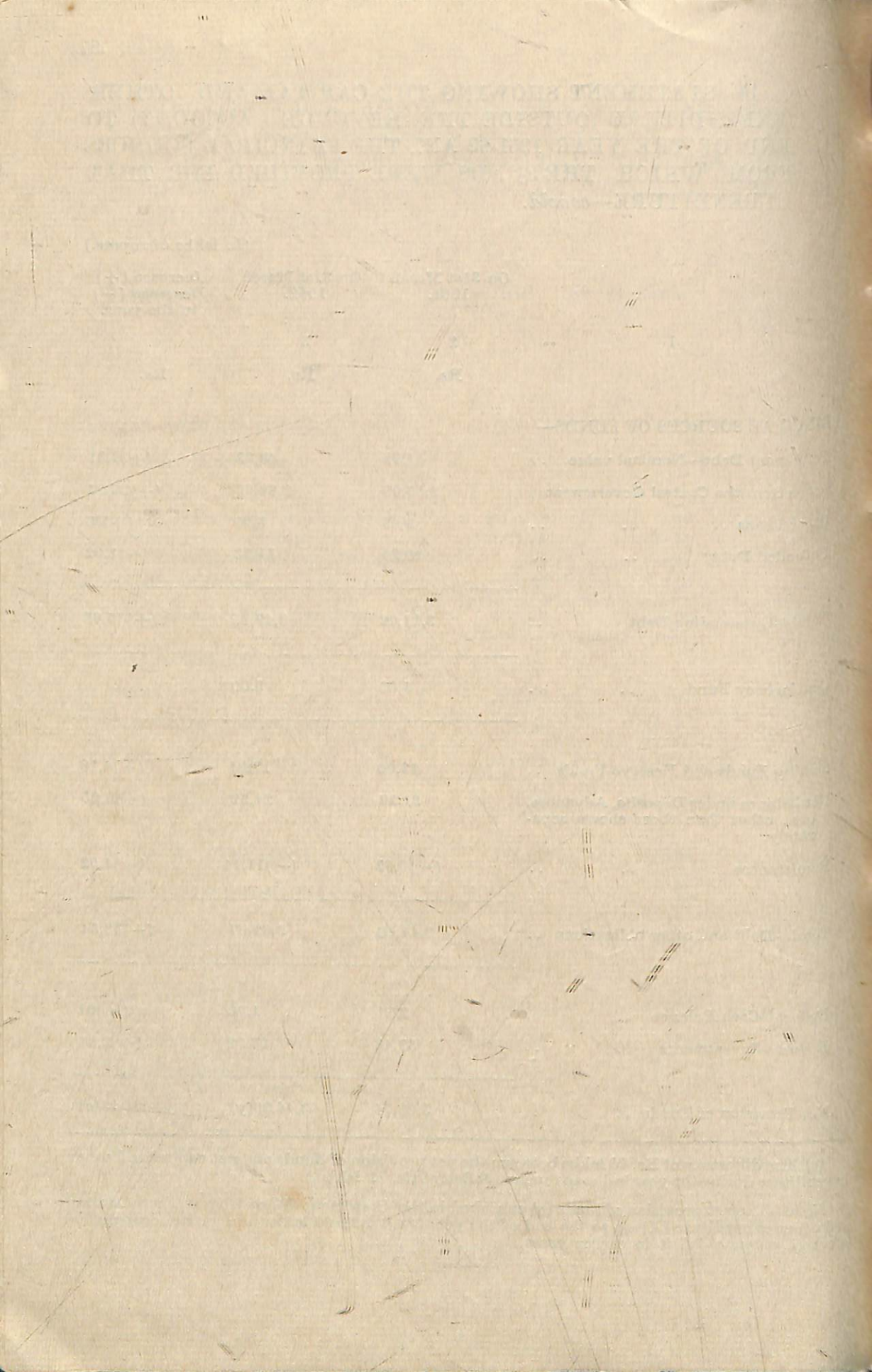
(b) Includes progressive expenditure of Rs. 33,33,256 pertaining to the Major head "53—Capital Outlay on Electricity Schemes."

No. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1961-62 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl'd.*

(In lakhs of rupees.)			
1	On 31st March 1961.	On 31st March 1962.	Increase (+) Decrease (-) in the year.
	2	3	4
	Rs.	Rs.	Rs.
PRINCIPAL SOURCES OF FUNDS—			
Permanent Debt—Nominal value ..	41,91	49,22	(+)7,31
Loans from the Central Government	2,55,98	2,82,92	(+)26,94
Other Loans	3,63	3,99	(+)36
Unfunded Debt	10,20	11,22	(+)1,02
Total—Outstanding Debt	3,11,72	3,47,35	(+)35,63
Contingency Fund	5,00	5,00	
Sinking Funds and Reserve Funds ..	13,06	17,24	(+)4,18
Net balance under Deposits, Advances, etc., other than those shown separately.	21,27	24,52	(+)3,25
Remittances	(-)6,62	(-)11,14	(-)4,52
Total—Debt and other obligations ..	3,44,43	3,82,97	(+)38,54
<i>Deduct—</i> Cash Balance	2,21	1,70	(-)51
<i>Deduct—</i> Investments	33,48	36,32	(+)2,84
Net Provision of Funds	3,08,74	3,44,95(y)	(+)36,21(c)

(c) The difference of Rs. 78 lakhs between the net provision of funds and net capital and other expenditure during the year is due to revenue deficit of Rs. 78 lakhs.

Note.—The net provision of funds (y) exhibited in the Statement differs from the net Capital and other expenditure (X) up to the end of the year by Rs. 28.05 lakhs due to the cumulative effect of revenue deficit in earlier years.



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

Continued from
The Debt Record and Financial Statement

No. 16—STATEMENT SHOWING RECEIPTS, DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSIT, REMITTANCE HEADS AND CONTINGENCY FUND.

Detailed head of account. (1)	Opening balance. (2)	Receipt. (3)	Disbursement. (4)	Closing balance. (5)
Total Revenue and Expenditure as per Account Nos. 11 and 12	1,01,69,71,808	1,29,44,75,183	....

PART I—CONSOLIDATED FUND

N—Public Debt—Permanent Debt	..	Cr.	41,90,92,700	7,30,71,300	....	Cr.	49,21,64,000
Total	..	Cr.	41,90,92,700	7,30,71,300	....	Cr.	49,21,64,000
Loans from the Central Government Loans	..	Cr.	2,53,47,14,331	35,29,38,338	8,35,17,897	Cr.	2,80,41,34,772
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	..	Cr.	2,55,98,20,193	35,29,38,338	8,35,17,897	Cr.	2,82,92,40,634

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

Detailed head of account.	Opening balance.		Receipt.		Disbursement.		Closing balance.	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Other Loans—								
Loans from Khadi and Village Industries Commission	Cr.	11,36,388	....	95,390	Cr.	10,40,998		
Loans from National Co-operative Development and Warehousing Board.	Cr.	17,85,577	5,75,859	1,24,316	Cr.	22,37,120		
Loans from National Agricultural Credit (Long-term Operation) Fund of the Reserve Bank of India.	Cr.	20,28,500	19,04,000	3,18,730	Cr.	36,13,770		
Loans from the Indian Central Oilseeds Committee	.. Cr.	18,000	....	1,800	Cr.	16,200		
Loans from the Life Insurance Corporation of India	.. Cr.	3,13,51,551	25,75,000	8,76,295	Cr.	3,30,50,256		
Total	.. Cr.	3,63,20,016	50,54,859	14,16,531	Cr.	3,99,58,344		
Total N—Public Debt	.. Cr.	3,01,52,32,909	43,10,64,497	8,49,34,428	Cr.	3,36,13,62,978		

Dr. Dr.

SECTION P—LOANS AND ADVANCES BY STATE GOVERNMENT—

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

Loans to Presidency Corporations, Port Trusts and other Port Funds	1,57,38,735	9,80,136	....	1,47,58,599
Loans to Municipalities	75,73,232	6,30,369	13,79,840	83,22,703
Loans to District and other Local Fund Committees	49,94,852	1,48,146	1,00,000	49,44,706

(i) Loans under Land Improvement Act XIX of 1883	8,65,723	1,47,163	5,315	7,23,875
(ii) Agriculturists' Loans Act XI of 1884	4,87,91,784	72,23,380	66,55,156	4,82,23,560
(iii) Loans to small jute-growers	9	.....	.....	9
(iv) Loans in other cases of distress	1,50,287	34,028	.....	1,16,259
(v) Loans under the scheme for distribution of chemical fertilisers.	34,84,030	16,29,652	20,12,039	38,66,417
Total	5,32,91,833	90,34,223	86,72,510	5,29,30,120

Dr.

Dr.

Advance under Special Laws—

(i) Zamindary Embankment Advances under Act II (B. C.), 1882.	47,46,777	.....	4,938	47,51,715
(ii) Loans under Bengal Agriculture and Sanitary Improvement Act, 1920.	30,037	.....	.....	30,037
(iii) Ramnagar-Sapua Khal	15,440	.....	.....	15,440
Total	47,92,254	.....	4,938	47,97,192

Miscellaneous Loans and Advances—

(1) Loans to ex-détenus	2,02,195	.....	.....	2,02,195
(2) Loans to Co-operative Land Mortgage Bank	22,91,003	1,59,548	.....	21,31,455
(3) Loans to Provincial Co-operative Bank for Development of Wool Industry in Kalimpong.	68,334	.....	.....	68,334
(4) Loans to Co-operative Bank and multipurpose societies	1,75,549	67,155	.....	1,08,394

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

Detailed head of account.	Opening balance. (2) Dr.	Receipt. (3)	Disbursement. (4)	Closing balance. (5) Dr.
Miscellaneous Loans and Advances— <i>contd.</i>				
(5) Non-credit Co-operative Societies	5,06,110	34,468	1,85,000	6,56,642
(6) Loans to other Co-operative Societies	2,48,114	11,672	1,00,000	3,36,442
(7) Loans to Traders	15,674	189	....	15,485
(8) Loans to Distressed Tailors	14,422	....	....	14,422
(9) Cattle Purchase Loans	87,34,536	20,35,783	22,35,835	89,34,608
(10) Loans under the scheme for increased provision for aid to Industries.	52,05,188	5,06,455	17,19,402	64,18,135
(11) Loans to Silk-reelers' and Weavers' Co-operative Society	24,000	1,500	....	22,500
(12) Loans for new management of Barasat-Basirhat Light Railway.	7,81,104	7,50,000	....	31,104
(13) Loans to Co-operative Society of State Transport Employees.	6,430	(-)	1,000 (b)	7,430
(14) Loans to Chank Artisans	18,000	1,290	....	16,710
(15) Loans under the scheme for development of Village Oil Industry.	58,175	12,450	....	45,725
(16) Loans for development of Mat Industry	4,143	....	....	4,143
(17) Loans under the scheme for development of Blacksmithy Industry.	13,104	....	....	13,104
(18) Loans for Oil Crushing Industry	26,016	3,600	....	22,416
(19) Loans for development of Carpentry Industry	10,560	1,320	....	9,240
	1,05,659	....	....	1,05,659

(21) Loans to West Bengal State Electricity Board	2,63,82,000	.....	.....	.....	2,63,82,000
(22) Loans under the Low Income Group Housing Scheme	1,27,18,124	21,15,038	23,57,025	.....	1,29,60,111
(23) Loans to Milk Producers' Co-operative Society at Rajganj	12,065	.....	.....	.....	12,065
(24) Loans to Pioneer Auto-Rickshaw Co-operative Transport Society.	8,000	600	.....	.....	7,400
(25) Loans to Women's Co-operative Industrial Home Ltd., Kamarhati.	24,000	.....	.....	.....	24,000
(26) Loans to the Co-operative Societies for the purchase of land, construction of storage godowns and establishment of Cold Storage Plant.	6,28,629	2,715	.....	.....	6,25,914
(27) Loans to West Bengal Financial Corporation on account of Government guarantee for dividends.	11,49,141	.....	37,520	.....	11,86,661
(28) House Building Advance to the flood-affected people	30,18,370	2,71,875	.....	.....	27,46,495
(29) Loans to Studio Supply Co-operative Society	1,43,445	13,000	.....	.....	1,30,445
(30) Loans to State Electricity Board under Development Scheme.	4,10,00,000	.....	3,50,00,000	.....	7,60,00,000
(31) Loans for Ambar Charka Programme	6,35,000	70,000	.....	.....	5,65,000
(32) Loans for Scheme for Cane Gur Khandsari Sugar	49,968	(-) 5,849 (b)	.....	.....	55,817
(33) Loans to Calcutta Tramways Co.	6,66,667	3,33,333	.....	.....	3,33,334
(34) Loans for working capital for Mobile Van	12,355	.....	.....	.....	12,355
(35) Loans to West Bengal Development Corporation	52,27,000	.....	50,00,000	.....	1,02,27,000
(36) Loans to Agricultural Marketing Society	18,71,725	36,505	.....	.....	18,35,220
(37) Loans for Re-organisation of Primary Credit	8,39,140	11,429	.....	.....	8,27,711
(38) Loans to cultivators for Mulberry Cultivation	1,30,853	23,276	.....	.....	1,07,577
(39) Loans to cattle owners of City Khatals	2,12,516	3,34,360	2,43,000	.....	1,21,156
(40) Loans to National Sugar Mill, Ltd.	12,75,000	.....	.....	.....	12,75,000

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

Detailed head of accounts.	Opening balance.		Receipt.	Disbursements.	Closing balance.
	(1)	(2)				(3)	(4)	(5)
		Dr.			Dr.
Miscellaneous Loans and Advances—<i>contd.</i>					
(41) Loans for fish production in Semi-Derelict tanks ..	3,77,980		25,864	1,20,945	4,73,061
(42) Loans to Calcutta Improvement Trust ..	19,00,000		....	11,34,000	30,34,000
(43) Loans for Ghani Oil Crushing Industry ..	2,43,331		7,500	....	2,35,831
(44) Special advance to deputationists for higher education abroad.	4,623		....	....	4,623
(45) Loans for Water Supply in rural areas ..	663		....	....	663
(46) Loans for production of multi-voltine mother-stock on the plains.	21,044		1,691	....	19,353
(47) Loans for promotion of Gur Industry ..	74,224		(-) 661 (b)	....	74,885
(48) Natural Calamity loan.	81		578	....	(-) 497 (b)
(49) Short term loan for augmentation of fish production in cultivable tank.	1,54,506		40,086	29,161	1,43,581
(50) Loans to Fishermen ..	(a) 1,119		68	....	1,051
(51) Loans for rendering assistance to needy fishermen through Co-operative Societies.	3,94,102		62,932	(-) 1,49,288 (b)	1,81,882
(52) Loans for development of village pottery in Community Project areas.	4,167		....	....	4,167
(53) Loans for development of Hand pounding of Rice and Atta Chaki Industry in Community Project areas.	24,166		843	....	23,323
(54) Loans for development of Cane Gur and Khandasafi Sugar ..	5,200		....	....	5,200

(55) Loans under the Scheme for Co-operative Farming Experiments.	1,51,690	4,295	1,31,500	2,78,895
(56) Loans for soap making with non-edible oils in Community Project areas.	58,830	3,670	....	55,160
(57) Rehabilitation of Central Co-operative Bank ..	28,73,000	....	....	28,73,000
(58) Loans to Co-operative Societies for installation of Power-looms.	25,80,875	1,19,687	25,57,613	50,18,801
(59) Loans for canning and preservation of fruits ..	1,51,738	738	....	1,51,000
(60) Loans to State Electricity Board under Railway Electrification Scheme.	1,63,00,000	....	65,00,000	2,28,00,000
(61) Loans for Middle Income Group Housing Scheme ..	23,00,000	4,90,497	15,00,000	33,09,503
(62) Loans for Gariahata overbridge ..	55,00,000	1,23,415	....	53,76,585
(63) Loans for village house project, Plan II ..	6,93,313	14,668	2,19,200	8,97,845
(64) Loans to Durgapur authority ..	20,000	....	75,000	95,000
(65) Special Advance to students for higher education abroad	13,036	....	....	13,036
(66) Special advance to students in U. K. ..	107	....	....	107
(67) Loans for improved appliances including standardisation and stamping.	1,10,410	7,342	....	1,03,068
(68) Loans for housing of colony ..	4,04,133	....	....	4,04,133
(69) Loans for special house building in Calcutta ..	3,750	....	....	3,750
(70) Seed Cocoon rearers ..	(-) 266	(-) 10 (b)	....	(-) 256 (b)
(71) Loans to State Transport Corporation ..	24,23,000	....	40,34,000	64,57,000
(72) Loans under subsidised Industrial Housing Scheme (Calcutta Improvement Trust).	9,75,000	15,982	8,25,000	17,84,018

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

Detailed head of accounts.	Opening balance.		Receipts.		Disbursements.		Closing balance.	
	(1)	(2)	(3)	(4)	(5)	Dr.	(5)	Dr.
Miscellaneous Loans and Advances—contd.								
(72A) Loans under Subsidised Industrial Housing Scheme (Private Employer's Project).	.....		.....	1,26,000			1,26,000	
(73) Special Advance Loans to Individuals to meet passage expenses for higher studies abroad.	6,034		3,600	23,450			25,884	
(74) Special Advance to persons rendered destitute by Famine, 1943.	7,827		1,089	.....			6,738	
(75) Special Advance to paddy huskers under Paddy Husking Scheme.	44,109		1,085	.....			43,024	
(76) Loans for rendering assistance to Sundarban fishermen through Co-operative Societies.	.....		.....	2,01,500			2,01,500	
(77) Housing Colony (Low-cost)	1,13,333		.....	.....			1,13,333	
(78) Improvement of Secondary Education for teaching facilities	15,250		.....	.....			15,250	
(79) Loans for running of Coir Co-operatives	6,875		.....	.....			6,875	
(80) Special Advance to Board of Secondary Education ..	7,59,416		(-) 3,50,973(b)	.....			11,10,389	
(81) Special Advance—Potashpur Thana Relief Committee for Mat-Weaving Scheme.	15,298		4,000	.....			11,298	
(82) Loans to S. K. Ghosh in connection with passage expenses for higher training to West Germany.	500		.....	.....			500	
(83) Loans for training of cadets to Marine Engineering College	950		.....	600			1,550	
(84) Loans for Plantation Labour Housing Scheme	4,69,200		.....	3,13,200			7,82,400	
(85) Kalyani Spinning Mills Ltd.	20,00,000		.....	50,39,000			70,39,000	
(86) Special Advance Calcutta Medical Aid and Research	1,00,000		.....	.....			1,00,000	

(87) Special Advance to Dr. D. R. Sarkar for housing research work at Vienna Academy of Medicine.

(88) Loans to North Bengal State Transport Corporation	1,960	.....	.....	1,960
(89) Loans to West Bengal Small Industries Corporation Ltd.	.....	.....	.....	.....
(90) Agricultural Marketing Society (Primary)	.....	.....	.....	4,00,000
(91) Establishment of Rural Godowns	.....	.....	.....	10,00,000
(92) State Sailors, Soldiers and Airmen's Board	.....	.....	.....	1,53,750
(93) West Bengal Children's Film Society	.....	.....	.....	1,42,500
(94) Indian Red Cross Society	.....	.....	.....	6,646
(95) West Bengal Secretariat	.....	60	.....	50,000
(96) Administrator General's Advance	.....	1,090	3,005	1,26,115
				(-) 60(b)
				1,915

Loans for development of Handloom Industry—

(97) Co-operative Societies, Handloom Industry.	54,44,710	2,64,382	.....	51,80,328
(98) Weavers' Co-operative Marketing Society	4,62,250	21,169	.....	3,81,081
(99) Scheme for Share Capital to Weavers	1,83,519	17,810	1,00,000	2,65,709
(100) Establishment of Dye Houses	20,117	12,404	.....	7,713
(101) Co-operative Societies, Handloom Industry (Silk)	5,24,000	.....	.....	5,24,000
(102) Co-operative Societies, Handloom Industry (Woollen)	75,750	5,165	.....	70,585
(103) Scheme for Share Capital to Weavers (Silk)	56,222	.....	18,025	74,247
(104) Loans for supply of Improved Appliances (Silk)	12,850	717	5,308	17,441
(105) Loans for supply of Improved Appliances (Woollen)	845	.....	494	1,339
(106) Loans for renovation and rehabilitation of Weavers' houses	44,012	.....	.....	44,012
(107) Loans for development of Handicraft Co-operative	78,308	4,889	21,800	95,219
(108) Loans for Cottage and Small-Scale Industries	800	9,528	.....	(-) 8,728(b)

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

Detailed head of account.	Opening balance. (2) Dr.	Receipt. (3)	Disbursement. (4)	Closing balance. (5) Dr.
Miscellaneous Loans and Advances—<i>contd.</i>				
(109) Scheme for working capital to Weavers (Cotton)	....	....	5,90,000	5,90,000
(110) Scheme for working capital to Weavers (Silk)	....	....	95,075	95,075
(111) Scheme for working capital to Weavers (Wollen)	....	....	8,000	8,000
(112) Loans for supply of improved appliances (Cotton)	....	188	75,150	74,962
Loans under Intensive Food Production Scheme—				
(113) Unionwari Tank Fishery Development Scheme	1,54,859	24,018	....	1,30,841
(114) Improvement of Tank Fisheries in dry districts	2,30,856	80,891	1,598	1,51,563
(115) Loans to owners or lessees of Beel Fisheries	93,862	....	....	93,862
(116) Loans to big growers	4,43,509	9,250	....	4,34,259
(117) Loans for development of Palm-Cur Industry	(-) 7,235	3,482	500	(-) 10,217(b)
Rehabilitation Scheme—				
(118) Loans to Artisans	33,35,435	2,97,226	2,08,200	32,46,409
Loans under Development Scheme—				
University Education—				
(119) Calcutta University	50,000	10,000	....	40,000
(120) Jadavpore University	....	....	1,60,000	1,60,000
Special Schemes for girls.				
(121) Construction of hostels for girls in Colleges (Hooghly Women's College)	....	....	18,750	18,750

Loans to Educational Institutions—

(122)	Construction of Hostel Building ..	..	81,670	....	....	81,670
(123)	School Meal Advisory Committee ..	..	5,000	....	....	5,000
(124)	College of Engineering and Technology, Jadavpur	..	2,24,244	10,678	....	2,24,244
(125)	Victoria Institution for Girls ..	..	50,040	8,340	....	50,040
(126)	Kamala Girls' School ..	..	2,15,000	....	....	2,15,000
(127)	Manimala Girls' College ..	..	42,000	....	....	42,000
(128)	Ananda Chandra College ..	..	1,19,583	....	....	1,19,583
(129)	Ramananda College ..	..	58,063	2,336	....	58,063
(130)	Bhuban Mohan Dutt Public Institute	..	7,397	....	....	7,397
(131)	Siliguri College ..	..	20,854	....	....	20,854
(132)	Berhampore Girls' College ..	..	90,000	....	....	90,000
(133)	Shyama Sundari Vidyapith ..	..	6,000	....	....	6,000
(134)	Howrah Girls' School ..	..	29,588	....	....	29,588
(135)	Barisha College ..	..	29,915	....	16,000	29,915
(136)	Krishnanath College ..	..	10,000	10,000	....	10,000
(137)	Ram Krishna Mission Asram ..	..	60,000	21,653	....	60,000
(138)	Jangipur College ..	..	31,681	....	....	31,681
(139)	Matijheel College ..	..	11,880	638	....	11,880
(140)	Kalyan Niketan School ..	..	16,000	....	....	16,000
(141)	Kharagpur College ..	..	42,677	1,974	....	42,677
(142)	Balurghat College ..	..	34,863	2,029	....	34,863
(143)	Ghurum Junior H. E. School ..	..	14,000	1,000	....	14,000

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

Detailed head of accounts.

	-Opening balance. (2) Dr.	Receipt. (3)	Disbursements. (4)	Closing balance. (5) Dr.
Miscellaneous Loans and Advances—<i>contd.</i>				
(1)				
Loans to Educational Institutions—<i>contd.</i>				
(144) Santipur College	6,059	758	....	5,301
(145) Gokhale Memorial Girls' College	31,976	2,880	....	29,096
(146) Vidyanagar Siksha Sansad	26,000	....	....	26,000
(147) Tamraiptra Mahavidyalaya	30,424	1,716	....	28,708
(148) Ramsadaya College	4,655	....	....	4,655
(149) Bolpur College	2,323	104	....	2,219
(150) Vidyasagar Bani Bhawan	14,400	800	....	13,600
(151) Hetampur K. C. College	14,605	386	....	14,219
(152) Bijoy Narayan Maha Vidyalaya	26,455	....	....	26,455
(153) Roman Catholic Mission of Calcutta	21,000	3,500	....	17,500
(154) Uttarpura High School	19,346	1,394	....	17,952
(155) Loreto Mission School, Calcutta	6,88,000	55,723	....	6,32,277
(156) Loans to Dr. J. K. Roy for Research in U. S. A.	2,000	....	....	2,000
(157) Kandi Raj College	17,753	870	....	16,883
(158) Board of Secondary Education	6,00,000	6,00,000	....	....
(159) Bangabasi College, Nabadwip	12,000	....	....	12,000
(160) Prasanna Dev Balika Maha Vidyalaya	1,24,024	....	....	1,24,024
(161) K. K. Hindu Academy	8,000	1,000	....	7,000

(162)	Sarada Asram	..	..	..	27,000	1,500	....	25,500
(163)	Helancha College	..	..	..	52	....	....	52
(164)	Vivekananda Institute, Howrah	..	..	..	93,317	11,229	....	82,088
(165)	Silpamandir Girls' School	..	..	..	20,000	....	....	20,000
(166)	Hijli High School	..	..	..	1,69,000	9,051	....	1,59,949
(167)	Women's Christian College	..	..	..	45,725	3,558	....	42,167
(168)	Krishnagar College	..	..	..	10,179	643	....	9,536
(169)	St. Agnes Convent, Kharagpur	..	..	..	1,79,522	15,044	....	1,64,478
(170)	Netaji Mahavidyalaya	..	..	..	11,700	....	....	11,700
(171)	Kalna College	..	..	..	22,440	1,880	....	20,560
(172)	Sahabnagar Junior High School, Murshidabad	..	..	..	13,500	....	....	13,500
(173)	Raiganj College	..	..	..	15,000	965	....	14,035
(174)	Gobardanga Hindu College	..	..	..	9,985	380	....	9,605
(175)	Sibpore Hindu Girls' College	..	..	..	27,995	1,067	....	26,928
(176)	Indian Institute of Social Welfare and Business Management.	..	..	..	2,95,167	8,371	....	2,86,796
(177)	Marine Engineering College	..	..	..	2,000	....	....	2,000
(178)	Technical K. A. High School	..	..	..	3,000	....	....	3,000
(179)	Ramkrishna Mission Silpamandir	..	..	..	60,800	....	....	60,800
(180)	Bally Jora Aswathatala Vidyalaya	..	..	..	18,664	711	....	17,953
(181)	Bally Girls' High School	..	..	..	700	....	....	700
(182)	Silpamandir Girls' School, Gorabazar	..	..	..	6,650	....	....	6,650
(183)	Hooghly Women's College	..	..	..	42,750	4,500	....	38,250
(184)	Calcutta Deaf and Dumb School	..	..	..	61,000	....	....	61,000

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

Detailed head of accounts.

	Opening balance.	Receipt.	Disbursements.	Closing balance.
(185) Loans to Aghore Khan Prakash Ch. Mahavidyalaya ..	50,000	....	....	50,000
(186) Bahara Adarsha Vidyalaya ..	18,000	589	....	17,411
(187) Lake School for Girls ..	65,000	4,889	....	60,111
(188) La Martiniere Girls' School ..	1,00,000	3,272	....	96,728
(189) Kelomel Siksha Sadan ..	9,000	....	....	9,000
(190) Salkia A. S. High School (Ushangini) ..	53,000	1,734	....	51,266
(191) Bankim Chandra Sandar Mahavidyalaya ..	45,000	....	....	45,000
(192) Haldibari (Cooch Behar) High School ..	7,700	252	....	7,448
(193) Saraswati Balika Vidyalaya ..	48,364	3,761	....	44,603
(194) Santamayee Girls' High School ..	9,000	1,000	....	8,000
(195) Kumudini Homes, Kalimpong ..	....	....	1,50,000	1,50,000
(196) Sunderban Balika Vidyapith ..	30,000	....	....	30,000
(197) K. G. Engineering Institute, Vishnupur ..	(-) 6,000	....	....	(-) 6,000(b)
(198) Raigorj Mohan Nath High School ..	....	....	2,640	2,640
(199) Bally Banga Sishu (Balika) Vidyalaya ..	....	....	25,000	25,000
(200) Rudrapur Radhaballav High School ..	....	....	10,000	10,000
(201) Tirthapati Institution, Calcutta ..	....	....	1,38,000	1,38,000
Total—Miscellaneous Loans and Advances ..	(a) 17,13,76,262	89,33,142	7,30,85,219	23,55,28,339

Loans and Advances to displaced persons—

(i) House-building loans	26,63,72,708	3,47,902	1,25,19,291	27,85,44,097
(ii) Loans to Professional Men	21,29,364	8,387	1,100	21,22,077
(iii) Loans to Artisans and Craftsmen	16,49,233	12,214	4,000	16,41,019
(iv) Loans to Businessmen	4,76,00,019	79,784	12,30,690	4,87,50,925
(v) Loans to Displaced Students	10,92,777	.....	.....	10,92,777
(vi) Loans to Agriculturists	3,80,89,969	36,419	8,32,746	3,88,86,296
(vii) Loans to Colleges	5,13,146	(-) 1,157 (b)	.....	5,14,303
(viii) Loans to Secondary Schools	29,47,885	(-) 1,273 (b)	.....	29,49,158
(ix) Loans under Dispersal Scheme	2,11,306	.....	(-) 16,000 (b)	1,95,306
(x) Loans for Water-supply	1,39,393	.....	.....	1,39,393
(xi) Loans to Muslim migrants	53,305	.....	.....	53,305
(xii) Loans to Small Traders	1,86,20,299	11,795	15,74,086	2,01,82,590
(xiii) Loans to riot victims	24,022	2,960	.....	21,062
(xiv) Loans to Fulia Township in Nadia	1,43,606	.....	.....	1,43,606
(xv) Loans to Hospitals	1,60,000	.....	.....	1,00,000
(xvi) Loans under Colonisation Scheme	19,488	.....	.....	19,488
(xvii) Loans under Industrial Scheme	1,61,01,079	15,16,487	38,288	1,46,22,880
(xviii) Loans to State Electricity Board	23,83,000	.....	.....	23,83,000
(xix) Loans for Production Centre run by non-officials	20,000	.....	.....	20,000
(xx) Loans under Housing Scheme	3,500	.....	.....	3,500
(xxi) Loans for Development of Municipalities	22,21,525	.....	4,29,700	26,51,225
(xxii) Loans to Educational Institutions	(-) 7,13,909	.....	5,710	(-) 7,08,199 (b)
(xxiii) Loans to Trainees .. .. .	.....	50	23,250	23,200
(xxiv) Loans to State Transport .. .. .	.....	2,08,227	17,25,000	15,16,773
Total	39,97,21,715	22,21,795	1,83,67,861	41,58,67,781

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

Detailed head of account. (1)	Opening balance. (2) Dr.	Receipt. (3)	Disbursement. (4)	Closing balance. (5) Dr.
I. Community Development Programme—				
(i) Short-term finance to Agriculturists	91,207	13,831	.....	77,376
(ii) Union-wari Tank wishery Development Scheme	(-) 48,889	9,257	.....	(-) 58,146(b)
(iii) Development of Tank wishery in dry districts	91,754	17,811	.....	73,943
(iv) Marketing Centre and Storage Godowns	2,71,955	47,992	.....	2,23,963
(v) Poultry farming, sheep rearing, cow-keeping etc.	70,006	115	.....	69,891
(vi) Tubewell irrigation	20,220	4,038	.....	16,182
(vii) Waste land reclamation	2,60,300	3,586	.....	2,56,714
(viii) Rural Arts, Crafts and Industries—Rural	1,85,440	31,404	.....	1,54,036
(ix) Rural Arts, Crafts and Industries—Urban	1,96,263	9,779	.....	1,86,484
(x) Rural Housing	3,105	375	.....	2,730
(xi) Loans to State Electricity Board	64,64,226	.....	.....	64,64,226
(xii) Rural Arts, Crafts and Industries (converted)	2,09,320	6,687	.....	2,02,633
(xiii) Co-operative Marketing Society (converted)	3,43,913	39,211	.....	3,04,702
(xiv) Rural Housing Scheme (converted)	3,55,617	8,165	1,69,600	5,17,052
(xv) Reclamation of waste land (converted)	29,30,153	2,33,423	16,04,036	43,00,766
(xvi) Irrigation Scheme (converted)	34,85,632	2,94,890	27,16,611	59,07,353

Loans and Advances under Community Development Programme.

(xviii) Medium term loan—Scheme for fish production in semi-derelict tanks (converted).	900	.....	.....	900
(xviii) Poultry farming, sheep rearing, cow-keeping, etc. (converted).	45,000	.....	4,308	40,692
(xix) Loans to State Electricity Board (converted)	30,93,000	.....	.....	30,93,000
(xix) Production schemes for promotion of Agriculture and Animal Husbandry (converted).	.....	.....	9,06,543	9,06,543
II. National Extension Service Programme—				
(xx) Unionwari Tank Fishery Development Scheme	24,391	.....	161	24,230
(xx) Development of Tank Fishery in dry districts	17,653	.....	309	17,344
(xxii) Loans to Co-operative Marketing Societies	2,40,610	.....	5,138	2,35,472
(xxiii) Rural Arts, Crafts and Industries	2,85,917	.....	20,586	2,65,331
(xxiv) Reclamation of waste land	1,80,450	.....	17,012	1,63,438
(xxv) Irrigation Scheme	(-) 52,961	.....	.....	(-) 52,961 (b)
Total	1,87,65,182	7,68,078	53,96,790	2,38,98,894
Total—Loan to Local Fund Private Parties etc.	(a) 67,62,54,065	2,27,15,889	10,70,07,158	76,05,45,334

Loans to Government servants—

(i) House-building Advances	Dr.	2,00,876	2,72,640	Dr.	5,45,124
(ii) Advances for purchase of motor conveyances	4,79,270	1,38,266	2,98,655	3,91,749	
(iii) Advances for purchase of other conveyance	2,31,360	22,919	25,616	22,928	
(iv) Passage Advances	20,231	242	5,000	12,909	
(v) Other Advances	8,151	1,040	(-) 2,784 (b)	1,193	
Total	5,017	3,69,253	5,99,127	9,73,903	
Total Loans and Advances by State Government	7,44,029	2,30,85,142	10,76,06,285	76,15,19,237	
TOTAL—CONSOLIDATED FUND	(a) 67,69,98,094	1,47,11,21,447	1,48,70,15,896	Cr. 2,59,98,43,748	
Contingency Fund—	Cr. 4,99,90,164	9,836	.....	Cr. 5,00,00,000	
PART II—Contingency Fund—					

(a) The opening balance differs from the previous year's closing Balance by Rs. +1,119 due to pre-partition correction.

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

Detailed Head of Account

(1) (2) (3) (4) (5)
 Opening balance Receipt Disbursement Closing balance

PART III—PUBLIC ACCOUNT

Cr.

Cr.

SECTION R—UNFUNDED DEBT

STATE PROVIDENT FUND.

1. General Provident Fund	9,07,63,165	2,06,09,615	1,09,03,180	10,04,69,600
2. Indian Civil Service Provident Fund	19,73,233	2,09,298	2,97,753	18,84,778
3. Indian Civil Service (Non-European member) Provident Fund	9,89,592	98,296	1,30,602	9,57,286
4. Contributory Provident Fund	61,16,779	7,23,896	3,71,745	64,68,930
5. All India Services Provident Fund	20,77,254	6,84,884	3,56,364	24,05,774
Total unfunded Debt	10,19,20,023	2,23,25,989	1,20,59,644	11,21,86,368

SECTION S—DEPOSITS AND ADVANCES

Part I. Deposits bearing Interest

A—Reserve Fund

Depreciation Reserve Fund of Government Bus Services—

(a) Depreciation Reserve Fund of State Transport Service in Calcutta and surrounding areas—

(i) Depreciation Reserve Fund	29,81,842	53,14,600	.....	82,96,442
(ii) Price Equalisation Fund	8,74,900	3,96,000	.....	12,70,900

(b) Depreciation Reserve Fund of Motor Transport Service in Cooch Behar—
 (i) Depreciation Reserve Fund 2,10,332 2,10,332
 (d) Depreciation Reserve Fund of State Transport Service in Central Workshop—

Depreciation Reserve Fund	11,60,084	....	....	11,60,084
Total	52,27,158	57,10,600	....	1,09,37,758

Depreciation Reserve Fund—Electricity—

(a) Barrackpore Electric Supply Scheme	1,36,300	....	....	1,36,300
(b) Cooch Behar Electric Supply Scheme	55,700	....	....	55,700
(c) Kurseong-Siliguri Electric Supply Scheme	75,000	....	....	75,000
(d) North Calcutta Rural Electrification Scheme	2,90,000	....	....	2,90,000
(e) Santiniketan Electric Supply Scheme	10,600	....	....	10,600
(f) Bulk power supply to Garia	5,200	....	....	5,200
Total	5,72,800	5,72,800

Reserve Fund Transport

Accident—Reserve Fund	1,74,700	3,88,600	5,63,300
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B—Other Deposits.

Deposit Account of Electricity Schemes
Total Part I	59,74,658	60,99,200	1,20,73,858

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

Detailed head of Account (1)	Opening Balance (2)	Receipt (3)	Disbursement (4)	Closing Balance (5)
Part—II—Deposits not bearing interest				
A—Sinking fund—				
Appropriation for reduction or Avoidance of Debt—				
Sinking Funds	Cr. 10,94,90,340	3,54,47,459	....	Cr. 14,49,37,799
Sinking Fund Investment Account	Dr. 5,85,55,250	....	2,26,39,400	Dr. 8,11,94,650
Total—Sinking Fund	Cr. 5,09,35,090	3,54,47,459	2,26,39,400	Cr. 6,37,43,149
B—Reserve Fund—				
West Bengal Famine Insurance Fund—				
Net balance (including investment)	Cr. 19,91,604	80,67,956	80,00,000	Cr. 20,59,560
Investment	Dr. 18,72,666	35,62,362	35,77,656	Dr. 18,87,960
Total	Cr. 1,18,938	1,16,30,318	1,15,77,656	Cr. 1,71,600
Depreciation Reserve Fund—Government Presses	Cr. 14,92,665	1,16,302	21,258	Cr. 15,87,709
Fund for promotion of education amongst educationally backward classes. ....	....	11,24,000	11,24,000	....
General Reserve Fund for Cooch Behar—				
Net balance (including investments)	Cr. 1,17,44,847	(-)	1,44,494(b)	16,106
Investments	Dr. 23,03,088	....	(-)	2,10,997(b)
Total	Cr. 94,41,759	(-)	1,44,494 (-)	1,94,891

West Bengal Co-operative Development Fund	1,300	Cr. 90,775
West Bengal State Agricultural Credit Relief and Guarantee Fund.	1,00,000	Cr. 1,00,000
Total B—Reserve Fund	1,25,29,323	Cr. 1,14,42,240

Other Deposit Accounts—

Deposits of Local Funds—

(a) District Funds—

(i) District Funds	29,81,170	65,27,040	26,73,626
(ii) Union Funds	320	300	20
(iii) Village Chowkidari Fund in Cooch Behar	2,34,723	72,016	2,19,746

Total

32,16,213	62,91,512	66,14,333	28,93,392
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(b) Municipal Funds—

(i) Municipal Funds	40,58,071	1,74,45,651	1,62,87,601	52,16,121
(ii) Garden Reach Municipality Improvement Fund	6,87,885	4,33,100	2,54,785

Total

47,45,956	1,74,45,651	1,67,20,701	54,70,906
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(c) State Transport Corporation

Cr. 38,01,231	6,90,65,479	6,69,46,726	Cr. 59,19,984
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No. 16—STATEMENT SHOWING RECEIPTS, DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSIT, REMITTANCE HEADS AND CONTINGENCY FUND—*contd.*

Detailed head of Account	Opening Balance	Receipt	Disbursement	Closing Balance
(1)	(2)	(3)	(4)	(5)
Part—II—Deposits not bearing Interest—<i>contd.</i>				
<i>Other deposit-Accounts—concl'd.</i>				
Deposits of Local Funds—<i>concl'd.</i>				
(d) Education Funds—	Cr.			Cr.
(i) Secondary Education Fund	19,02,800	3,83,63,077	3,38,41,180	64,24,697
(ii) District Primary Education Fund	2,05,89,560	7,88,07,666	6,48,63,146	3,45,34,080
(iii) Presidency College Graduate Scholarship Fund	2,155	7,226	3,910	5,471
(iv) Durga Charan Laha's Scholarship Fund	7,795	1,288	3,285	5,798
(v) Education Funds in Cooh Behar	382	....	....	382
Total	2,25,02,692	11,71,79,257	9,87,11,521	4,09,70,428
(e) Medical and Charitable Funds—				
(i) Pilgrims' Lodging House Fund	749	....	143	606
(ii) Bengal Famine Orphan Fund	17,014	....	....	17,014
(iii) Ramlal Mukherjee's Endowment Fund	11,038	....	....	11,038
Total	28,801	....	143	28,658

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

Detailed Head of Account.	Opening balance.	Receipt.	Disbursement.	Closing balance.
	(2)	(3)	(4)	(5)
(1)				
Part—II—Deposits not bearing Interest—<i>contd.</i>				
CIVIL DEPOSITS— <i>contd.</i>				
(iv) Civil Court's Deposits	2,16,36,961	2,04,82,415	1,83,27,337	2,37,92,039
(v) Small Cause Courts' Deposits	73,945	1,78,239	1,71,087	81,097
(vi) Rent Controller's Deposits	2,34,715	29,75,893	29,54,472	2,56,136
(vii) Criminal Courts' Deposits	8,17,864	4,96,019	4,94,989	8,19,494
(viii) Personal Deposits	3,98,94,753	3,58,95,460	3,66,13,548	3,91,76,665
(ix) Police Deposits	2,56,822	1,09,769	1,33,786	2,32,805
(x) Litigation Fund	36,897	3,000	2,747	37,150
(xi) Warders' Benefit Fund	58,400	(—)	33,692 (b)	23,861
(xii) Vagrancy Directorate: Benefit fund for the guarding of menial staff.	29	24	....	53
(xiii) Public Works Deposits	3,25,86,700	2,79,00,699	2,28,35,987	3,76,51,412
(xiv) Charitable Endowment Fund	2,80,990	....	....	2,80,990
(xv) Deposits of Jute Cess Fund	1,40,184	6,91,285	4,91,912	*3,39,557
(xvi) Unclaimed deposits in the General Provident Fund	14,741	7,308	1,540	20,509
(xvii) Unclaimed deposits in the Contributory Provident Fund	1,234	47	....	1,281
(xviii) Unclaimed deposits in the Indian Civil Service Provident Fund.	68	....	....	68
(xix) Deposits on account of cost price of Liquor, Ganja and	6,32,321	23,83,454	24,84,814	5,30,961

(xx) Deposits for work done for public bodies or private individuals.	14,97,790	60,95,826	54,77,660	21,15,956
(xxi) Deposits of the Chairman, Calcutta Improvement Trust	32,05,698	31,15,231	47,84,834	15,36,095
(xxii) Deposits for sanitary works done for local bodies ..	49,68,074	14,81,894	9,20,443	55,29,525
(xxiii) Deposits on account of sale-proceeds of stocks of black-listed shops and private hoarders.	20,883	(-)	20,730	131
(xxiv) Deposits made by candidates for State Legislature ..	18,490	16,500	18,490	16,500
(xxv) Forest Deposits	9,057	(-)	2,837	5,651
(xxvi) Pay and Account Deposits	16,329	(-)	90	15,519
Total Civil Deposits	13,63,69,622	13,38,10,547	12,57,95,965	14,43,84,204

OTHER ACCOUNT—

	Cr.	Cr.	Cr.
Subvention from Central Road Fund	25,52,291	59,51,229	34,82,044
Deposit Account of the grant made by the Indian Central Jute Committee.	18,156	....	18,156
Deposit Account of the grant made by the Indian Council of Agricultural Research.	9,52,850	4,14,336	10,78,624
Deposit Account of the grant made by the Indian Central Sugarcane Committee.	1,33,561	....	1,28,419
Deposit Account of grants from the Central Government for the Food Production Drive Schemes-Bonus for accelerating production of foodgrains.	62,31,683	....	62,31,683
Deposit Account of the grant made by the Indian Central Oilseeds Committee.	1,49,814	35,551	1,44,105
Deposit Account of grant made by the Central Tea Board ..	1,76,229	....	32,201
			1,44,028

*Under readjustment as the head has been deleted.

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

Detailed head of Account	Opening balance.	Receipt.	Disbursement.	Closing balance.
(1)	(2)	(3)	(4)	(5)
	Cr.			Cr.
Part—II—Deposits not bearing Interest—<i>conold.</i>				
OTHER ACCOUNT—<i>conold.</i>				
Deposit Account of the grant made by the Council of Scientific and Industrial Research.	15,787	(-)	15,620 (b)	167
Deposit Account of the grant made by the Indian Central Arcanaut Committee.	13,816		21	3,504
Deposit Account of grant made by the Flood Relief Committee.	4,50,000	....	4,39,898	10,102
Deposit Account of the grant made by the Indian Central Cooceanut Committee.	96,927		32,283	1,29,210
Deposit Account of the grant from the Indian Central Tobacco Committee.	24,490	....	7,780	16,710
Deposit Account of grants made by the Khadi and Village Industries Commission.	1,88,230		2,08,204	3,48,954
Deposits on account of grants from the Ministry of Rehabilitation to Educational Institutions.	13,61,896	....	4,92,017	8,69,879
Deposit Account of the grant made by the Indian Central Silk Board.	5,000	....	4,997	3
Deposit Account of the grant made by National Co-operative Development and Warehousing Board.	18,57,932	....	....	18,57,932
Deposit Account of lump sum allotment received from Government of India out of the workmen's benefit fund for award of prizes to skilled workmen.	32,845	....	....	32,845

Deposit Account of grant out of Ford Foundation Fund giving loans to Artisans.

.....
25,000	66,51,004	1,26,22,839	82,89,682
.....

Total other Account ..

Total Part II—Deposits not bearing Interest ..

Cr. 27,15,73,615	55,45,98,972	52,90,27,594	Cr. 29,71,44,993
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Part III—Advances not bearing interest—

Departmental Advances—

Civil Advances—

Objection Book Advances ..	Dr. 46,84,443	1,07,07,253	1,14,01,113	Dr. 53,78,303
Public Works Advances—Takavi Works Advances ..	46,60,566	.....	(-) 14,280 (b)	46,46,286
Construction Board Advances—School Building Advances ..	4,20,434	.....	.....	4,20,434
Administrator General's Advance ..	3,380	1,445	(-) 1,915 (b)	.....
Festival Advance ..	20,49,797	75,73,873	78,89,649	23,65,573
Total Civil Advances ..	1,18,18,600	1,82,82,571	1,92,74,567	1,28,10,596

Special Advances—

- (1) Advances to students and other Indians in the United Kingdom.
- (2) Advances for the erection of filatures ..
- (3) Advance to the Director of Fisheries ..
- (4) Advances to the Deputy Commissioner of Police, Enforcement Branch, for test purchase.

Dr. 13,613	-422 (b)	-703 (b)	Dr. 13,332
200	.....	.....	200
6,000	6,000	.....	.....
5,000	.....	.....	5,000

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

Detailed Head of Account.	Dr.		Dr.	
	Opening balance.	Receipt.	Disbursement.	Closing balance.
(1)	(2)	(3)	(4)	(5)
Part—III—Advances not bearing interest—<i>contd.</i>				
Special Advances—<i>contd.</i>				
(5) Advance to Railways	1,775	....	....	1,775
(6) Advance to the Director of Agriculture for Establishment of a Training-cum-Development Centre.	28,409	....	....	28,409
(7) Advances for Union Board Elections	34	....	....	34
(8) Decretal amount deposited with the Sub-Judge's Court, Jalpaiguri.	8,653	8,653	....	....
(9) Advances for the relief of Distressed Spinners and Weavers	1,10,639	5,220	....	1,05,419
(10) Advances for the Scheme of Development of Tank Fisheries in West Bengal by setting up nursery units in the rural areas of the State.	15	....	....	15
(11) Liquidation proceedings in the matter of Indian Sernal Cotton Plantations Ltd.	1,000	....	....	1,000
(12) Advances to Government servants in Cooch Behar and Jalpaiguri affected by flood in 1954.	1,645	....	....	1,645
(13) Advances for National Water Supply and Sanitation Scheme.	94,15,514	1,36,906	24,00,801	1,16,79,409
(14) Advances for wireless and other equipments and stores for the flood warning station at Bhutan.	500	....	....	500
(15) Advances to the Director-General, Transportation	—34,555	—8,740 (b)	....	—25,815 (b)
(16) Advance to the Secretary, Legislative Assembly and Council.	64,467	3,44,396	3,14,740	34,811

(17) Advance to Administrator, Sussex Trust Fund ..	24,205	....	300	24,505
(18) Revolving capital for Training-cum-Works Scheme ..	1,45,219	-13,909 (b)	....	1,59,128
(19) Revolving capital for Production Centre ..	36,552	....	....	36,552
(20) Revolving capital for Production Centre, Halzabazar ..	36,420	30,960	....	5,460
(21) Revolving capital for scheme for paddy husking at Taherpur and Production Centre at Bogra Women's Camp.	64,464	68,000	....	1,464
(22) Advance to the Deputy Director of Industries for running Sales Emporium.	10,706	206	1,00,000	1,10,500
(23) Advance to the Principal, Presidency College ..	24,600	....	....	24,600
(24) Advance to the Principal, Darjeeling Government College	553	191	....	362
(25) Advances to deputationists for higher education abroad	48,556	173	3,450	51,833
(26) Advance to private students ..	68	....	....	68
(27) Advance to the Director of Fisheries for imprest with the Commissioner for the Port of Calcutta for repairs to Fish Trawlers Jobby.	5,000	....	....	5,000
(28) Advance in connection with the visit to West Bengal of His Excellency Mr. Chou-en-Lai.	15,000	....	....	15,000
(29) Advance in the matter of D. Sarkar and Brothers Limited	4,444	....	....	4,444
(30) Advance to the Secretary, Durgapur Brick Board ..	1,61,106	....	....	1,61,106
(31) Advance to the Director of Agriculture ..	2,51,481	....	....	2,51,481
(32) Advance to the Dy. Secretary, Judicial Department, on account of visit of the Hon'ble Mr. Justice Warren.	272	....	....	272
(33) Advances for Flood Relief Health Measures ..	27,598	1,769	1,000	26,829
(34) Advance to the Director of Industries (Cottage) ..	7,13,000	-300 (b)	-300 (b)	7,13,000
(35) Schemes for Jute twine Manufacturing, Siliguri ..	10,666	....	....	10,666
(36) Advance to the Director of Operation and Transport ..	9,420	8,740	....	680

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

Detailed Head of Account.	Opening	Receipt.	Disbursement.	Closing
	balance.	(3)	(4)	balance.
(1)	(2)	(3)	(4)	(5)
	Dr.			Dr.
Part—III—Advances not bearing Interest—<i>contd.</i>				
Special Advances—<i>contd.</i>				
(37) Advance for payment of undischursed balances of loans lost from Departmental Safe in Barrackpore Sub-treasury.	1,40,980	.....	.....	1,40,980
(38) Advance to the Collector of Murshidabad in connection with an appeal Case.	1,77,603	.....	.....	1,77,603
(39) Advance to Bengal Ceramic Institute	62,000	.....	.....	62,000
(40) Advance to Executive Engineer, Contract Division No. I	4,50,000	4,50,000	.....	.....
(41) Advance to the Administrative Officer, Folk Entertainment Section, in connection with the visit of the Prime Minister of Czechoslovakia in Calcutta.	800	800	.....	.....
(42) Advance in connection with the presentation of a cultural programme in honour of the Prime Minister of Rumania.	66	66	.....	.....
(43) Advance to the Dy. Director of Industries (Cottage) ..	25,000	.....	.....	25,000
(44) Advance to Director of Industries in connection with All India Handicrafts Week, 1959.	13,000	.....	(-) 13,000 (b)	.....
(45) Advance to fire-affected people in Darjeeling ..	3,000	.....	.....	3,000
(46) Advance to the Milk Commissioner, West Bengal ..	1,04,705	84,515	.....	20,190
(47) Advances in connection with the development of Engineering Industry at Howrah.	9,80,000	.....	.....	9,80,000
(48) Advance for the board and lodging charges of the members of the crew of the aircraft of the Prime Minister of India.	993	.....	.....	993

(49) Advance to the Director of Supply and Accounts	9,07,200	26,200	2,50,000	11,31,000
(50) Advance to the Special Officer, Integrated Schemes for Training-cum-Production Centres for wood Industries.	7,00,000	2,01,438	—	4,98,562
(51) Advance in connection with the opening of the Canada Dam.	4,985	—	—	4,985
(52) Special Advance for education	-55,845	—	—	(-) 55,845(b)
(53) Advance to Executive Engineer, Contract Division II ..	5,00,000	5,00,000	—	—
(54) Advance to Executive Engineer, Contract Division III	5,00,000	—	—	5,00,000
(55) Advance to State Sailors', Soldiers' and Airman's Board	1,584	1,584	—	—
(56) Advance to the Deputy Director of Industries (Marketing)	1,00,000	—	—	1,00,000
(57) Advance for training of Officers in soil conservation—three months' refresher course.	2,200	—	—	2,200
(58) Advance to the Chief Engineer, Public Health Engineering, West Bengal, in connection with sinking of tube-wells in the cholera affected areas of Calcutta.	1,20,520	—	(-) 91,875 (b)	28,645
(59) Advance to the Accounts Officers, West Bengal Secretariat, for payment to Messrs. Roy Studio in connection with the public meeting addressed by the Prime Minister of China.	3,000	—	—	3,000
(60) Advance for construction of Atiabari Aided Primary School Building.	252	—	—	252
(61) Advance to the Director of Industries in connection with the celebration of the Fourth All India Handicrafts Week.	908	—	—	908
(62) Advance to Asansol Polytechnic	-485	—	—	-485(b)
(63) Advance to the Deputy Commissioner, Darjeeling ..	630	—	—	630
(64) Advance for Public Health	5,94,227	5,96,989	3,834	1,072

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

Detailed Head of Account.	Opening balance.	Receipt.	Disbursement.	Closing balance.
(1)	(2)	(3)	(4)	(5)
	Dr.			Dr.
Part—III—Advances not bearing interest—contd.				
<i>Special Advances—contd.</i>				
(65) Advance to the Director of Industries to meet the initial expenses of the Liquidator in respect of Messrs. United Press of India Ltd.	1,000	....	....	1,000
(66) Advance to the Director of Fisheries	17,880	....	....	17,880
(67) Advance to Krishnagar College	2,167	....	(-) 2,167 (b)	....
(68) Advance to the District Magistrate, Burdwan, for meeting conveyance and meal charges of the crew of aircraft carrying delegation from China.	-235	....	235	....
(69) Advance to Registrar, Works and Buildings Department, for payment of decretal amount pending final disposal of appeal.	35,905	....	....	39,905
(70) Advance in connection with suit No. 199 of 1958, Tara Prasanna Lahiri Vs. West Bengal.	1,442	....	....	1,442
(71) Special Advance under Community Development Project	300	....	....	....
(72) Advance to District Magistrate of Malda for revolving capital of silk reeling and weaving schemes.	26,910	25,034	....	1,876
(73) Advance to Special Officer, Industrial Centre for opening of P. L. Accounts.	10,000	....	....	10,000
(74) Advance to the Director of Publicity, West Bengal, for meeting emergent expenditure in connection with the visit of cultural delegation from Viet-nam.	140	....	....	....

(75) Advance to the Director of Publicity, West Bengal, for decoration of Dum Dum Airport and Raj Bhaban approach on the occasion of the visit of the Crown Prince of Ethiopia.	100	....	....	100	....
(76) Advance to the Director of Public Health in connection with the Gangasagar Mela.	200	....	....	200	....
(77) Director of Industries, West Bengal, in connection with celebration of 6th All India Handicrafts Week.	13,000	....	....	13,000	....
(78) Advance to officers of Education Department for meeting expenses.	2,933	301	....	2,632	....
(79) Accounts Officer, West Bengal Secretariat ..	-923	....	....	-923(b)	....
(80) Advance to the Principal, Calcutta Technical School for caution money of refugee trainees.	640	26	(-) 640 (b)	-20(b)	....
(81) Advance to West Bengal Police in connection with Queen's visit.	30,000	....	....	30,000	....
(82) Advance to Sri A. L. Banerji, S. I. of West Bengal ..	100	....	....	100	....
(83) Advance to Government pleader to meet incidental cost in requisition of premises, Case No. 48/49.	25	....	....	25	....
(84) Expenditure in connection with water-supply arrangement in South Suburban Municipality.	8,47,954	....	3,29,510	11,77,464	....
(85) Advance to students for higher education abroad ..	6,990	904	....	6,086	....
(86) Director of Archaeology in connection with exploration work in West Bengal.	500	....	-500 (b)	....	....
(87) Advance to Director, Dairy Development and Animal Husbandry (Ex-officio), Milk Commissioner, West Bengal.	....	15,486	5,08,000	4,92,514	....
(88) Advance for training under inter-institutional arrangements with Missouri.	....	....	2,400	2,400	....
(89) Advance to the Director of Archaeology ..	....	....	300	300	....
(90) House Building Loan to flood-affected people ..	....	....	68,610	68,610	....

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

Detailed Head of Account.	Opening balance.	Receipt.	Disbursement.	Closing balance.
(1)	(2)	(3)	(4)	(5)
Dr.				
Part—III—Advances not bearing Interest—<i>conold.</i>				
Special Advances— <i>conold.</i>				
(91) Advance to Victoria School, Kurseong .. .. .	....	....	-100 (b)	-100(b)
(92) Advance to Accounts Officer, West Bengal Secretariat to meet estimated expenditure in connection with proposed performances by Folk Entertainment Unit of West Bengal in Kerala.	....	....	6,300	6,300
(93) Advance to West Bengal Secretariat, in connection with inauguration of Tagore Centenary in Nepal.	....	1,304	1,304	....
(94) Advance to Director of Industries .. .. .	....	24,694	....	-24,694(b)
(95) Advance to Superintendent of Police, Burdwan .. .. .	....	200	....	(-) 200(b)
(96) Advance to Registrar, High Court (Appellate Side), Calcutta.	....	69	....	(-) 69(b)
Total Special Advances	1,75,46,590	25,12,893	38,81,499	1,89,15,196
Dr.				
Forest Advance	530	1,06,65,250	1,06,65,726	1,006
Total Departmental Advances	Dr. 2,93,65,720	3,14,60,714	3,38,21,792	Dr. 3,17,26,798
Dr.				
Permanent Advances	11,73,033	65,477	75,768	11,83,324
Account with the Reserve Bank	36,552	17,229	39,688	59,012

Account with the Government of Burma	Dr.	3,62,896	(-)	106(b)	(-)	3,00,879(b)	Dr.	62,123
Account with the Government of Pakistan	Dr.	9,46,553	....			228	Dr.	9,46,781
Part III—Advances not bearing Interest	Dr.	3,18,84,755	3,15,43,314			3,36,36,597	Dr.	3,39,78,038

PART IV—SUSPENSE

SUSPENSE ACCOUNTS—

Cash Balance Investment Accounts	Dr.	27,20,85,898	79,31,33,817	79,91,24,346	Dr.	27,80,76,427
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Other Items :

(i) Suspense Account—

Objection Book Suspense (Receipt)	Cr.	89,45,687	(-)	40,577(b)	43,378	Cr.	88,61,732
Objection Book Suspense (Payment)	Dr.	85,40,284	3,84,411	(-)	27,60,989(b)	Dr.	53,94,884
Recoveries of Service Payments	Cr.	33,208	(-)	29,016(b)	....	Cr.	4,192
Departmental Adjusting Account	Cr.	21,94,140	(-)	21,03,427(b)	....	Cr.	90,713
Departmental Adjusting Account	Dr.	31,682	....		3,14,934	Dr.	3,46,616
Pay and Accounts Office Suspense	Cr.	1,32,382	(-)	1,32,382(b)	....	....	....
Pay and Accounts Office Suspense	Dr.	3,00,809	....	(-)	3,00,809(b)	....	....
Reserve Bank Suspense (Head-quarters)	Dr.	60,133	1,41,565	(-)	34,56,162(b)	Dr.	(-) 35,37,594(b)
Central Account Office—Reserve Bank Suspense	Dr.	(-) 7,28,232	(-) 4,94,42,468(b)	(-)	4,87,34,235(b)	Dr.	(-) 19,999(b)
Undivided Bengal Suspense	Cr.	2,05,86,147	33,915	....	....	Cr.	2,06,20,062
Undivided Bengal Suspense	Dr.	2,83,30,742	....		90,209	Dr.	2,84,20,951
Deposit Account with State Bank of India	Dr.	18,649	....	(-)	18,649(b)	....	....
Discounting sinking Fund	Dr.	7,42,426	73,000	1,82,078	Dr.	8,62,104	
Total Suspense Account	Dr.	54,04,929	(-) 5,11,14,979	(-) 5,46,39,645	Dr.	18,80,263	
Total Suspense Accounts	Dr.	27,74,90,827	74,20,18,838	74,44,84,701	Dr.	27,99,56,690	

No. 16—STATEMENT SHOWING RECEIPTS, DISBURSEMENTS AND BALANCES UNDER DEBT DEPOSIT, REMITTANCE AND CONTINGENCY FUND—*concl'd.*

Detailed head of account.

(1)

PART IV—SUSPENSE-ACCOUNTS—*concl'd.*

Other Items—*concl'd.*

	Opening balance. (2)	Receipt. (3)	Disbursement. (4)	Closing balance. (5)
(ii) Cheques and Bills—Pre-audit cheques	Cr. 4,06,68,251	40,46,75,549	38,60,32,598	Cr. 5,93,11,202
(iii) Departmental and Similar Accounts—				
Civil Departmental Balances—	Dr.			Dr.
1. Sealdah Small Cause Court	10,083	11,082	9,246	8,247
2. Public Works Cash Balance	65,090	11,22,689	11,31,241	73,642
3. Sanitary Works Cash Balance	58,704	1,09,555	1,39,151	88,300
4. Construction Board Cash Balance	2,267	63,598	63,144	1,813
5. Chaklajab Cash Balance	74,369	.....	.....	74,369
6. Forest Cash Balance .. .. .	.....	61,889	61,889	.....
Total—Civil Departmental Balances	2,10,513	13,68,813	14,04,671	2,46,371
Total—Part IV Suspense	Dr. 23,70,33,089	1,14,80,63,200	1,13,19,21,970	Dr. 22,08,91,859
Total S—Deposit, etc.	Cr. 86,30,428	1,74,03,04,686	1,69,45,80,161	Cr. 5,43,48,953

Section T—Remittances.

I.—Remittances within India—

Cash remittances and Adjustments between Officers rendering accounts to the same Accountant-General or Comptroller—

1. Cash Remittance between Treasuries	Dr.	27,16,79,801	27,15,45,781	Cr. 1,34,020
2. Forest Remittances	Cr. 11,07,924	3,42,82,151	3,46,03,955	Cr. 7,86,120

3. Public Works Remittances	Dr. 2,93,20,020	28,85,96,041	30,79,79,766	Dr. 4,87,03,735
4. Transfer between Public Works Officers	Dr. 3,66,59,592	2,37,92,145	2,72,70,995	Dr. 4,01,38,442
5. Judicial Remittances	Dr.	38,140	32,670	Cr. 5,470
6. Pay and Accounts Office Remittances	Dr. 26,071	26,071	....	....
Total	Dr. 6,48,97,759	61,84,14,349	64,14,33,157	Dr. 8,79,16,567
Reserve Bank of India Remittances	Dr. 1,69,284	54,01,097	48,41,144	Cr. 3,90,669
Adjusting Account between Central and State Governments	Dr. 25,39,690	(-) 63,44,115 (b)	(-) 5,02,626 (b)	Dr. 83,81,179
Adjusting Account with Railways	Dr. 2,45,952	34,115	30,83,898	Dr. 32,95,735
Adjusting Account with Posts and Telegraphs	Cr. 14,21,186	(-) 34,30,038 (b)	(-) 17,62,028 (b)	Dr. 2,46,824
Inter-State Suspense Account	Cr. 1,65,683	(-) 5,50,581 (b)	1,15,55,539	Dr. 1,19,40,437
Total	Dr. 13,68,057	(-) 48,89,522	1,72,15,927	Dr. 2,34,73,506
Total—T—Remittances	Dr. 6,62,65,816	61,35,24,827	65,86,49,084	Dr. 11,13,90,073
Total—Public Account	Cr. 4,42,84,636	2,37,61,55,502	2,36,52,94,889	Cr. 5,51,45,249
Grand Total .. .. .	....	3,84,72,86,785	3,85,23,10,785	....

Section W—Cash Balance (Opening and Closing).

(1) Cash in Treasuries	25,68,533	18,78,452
(2) Deposit with the Reserve Bank	1,99,31,446	1,58,95,604
(3) Remittances in transit	(-) 4,61,568	(-) 7,59,645
Total	2,20,38,411	1,70,14,411
	3,86,93,25,196	3,86,93,25,196

(b) These minus balance as well as minus receipt and minus disbursements are under examination.

No. 17—DETAILED STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC., AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Description of loan.	When raised.	Amount on 1st April, 1961.		Additions during the year.		Discharges during the year.		Amount on 31st March, 1962.	
		(2)	(3)	(4)	(5)	(6)	Rs.	Rs.	Rs.
1)									
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	..
4½ per cent. West Bengal Loan, 1972	..	September, 1961	..	7,30,71,300	..	..	..	7,30,71,300	..
Total—Permanent Debt	..		41,90,92,700	7,30,71,300	..	..	..	49,21,64,000	..

Loans from the Central Government—

Pre-partition loans—

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

Total

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

Post-partition Loans—

(a) Ways and Means Advances ..	....	2,50,00,000	—	..	2,50,00,000
(b) Ways and Means Advance for Plan Schemes ..	....	1,05,862	..	..	1,05,862
Loans for Productive Development Scheme ..	....	49,01,000	..	31,69,860	17,31,140
Loans for paying West Bengal Government's share of expenditure on Damodar Valley Corporation.	....	79,84,36,000	5,53,00,000	—	85,37,36,000
Share of expenditure of the Damodar Valley Corporation against loan granted by the International Bank.	....	1,78,03,000	—	—	1,78,03,000
Loans for Mayurakshi Project ..	....	9,44,55,000	(—) 6,01,662*	1,22,64,489	8,15,88,849
Loans for rehabilitation of displaced persons ..	....	52,70,02,202	2,25,00,000	40,25,000	54,54,77,202

Remarks:—*Rs. 6,01,662 was reduced due to consequential adjustment on determination of fair international price of the equipments supplied for project.

No. 17—DETAILED STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS
SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC., AT THE COMMENCE-
MENT AND CLOSE OF THE YEAR—*contd.*

(1)	(2)	(3)	(4)	(5)	(6)
Description of loan.	When raised.	Amount on 1st April, 1961.	Additions during the year.	Discharges during the year.	Amount on 31st March, 1962.
		Rs.	Rs.	Rs.	Rs.
Section A—Public Debt—<i>contd.</i>					
Post-partition Loans— <i>contd.</i> —					
Loans under Grow More Food Schemes	7,88,47,685	1,80,03,000	1,04,79,984	8,63,70,701
Loans for contributions towards share capital of State Warehousing Corporation.	6,29,913	..	37,293	5,92,620
Removal of Khatal from Calcutta	1,18,74,126	..	6,38,431	1,12,35,695
Jute Seed Multiplication Farm	60,718	..	9,387	51,331
Greater Calcutta Milk Supply Scheme	8,96,475	..	41,195	8,55,280
Forestry Scheme Loan	17,41,669	..	1,29,666	16,12,003
Loans for Educational Development	80,57,317	6,95,000	6,38,139	81,14,178
Community Project Loan	3,26,86,389	43,02,000	24,62,622	3,45,25,767
National Extension Service Loan	13,49,691	..	1,50,307	11,99,384
Loans for Development of Handloom and Khadi Industries.	(a) 80,29,655	18,37,000	15,98,909	82,67,746
Small Scale Industries	(b) 3,33,92,383	38,43,000	29,85,582	3,42,49,801
Rehabilitation of Co-operative Movement in West	28,73,000	..	..	28,73,000

Loans for Road Development Schemes, etc.	1,59,36,486	..	51,55,937	1,07,80,549
Loans for National Water Supply and Sanitation Scheme.	3,12,91,324	..	6,20,332	3,06,70,992
Loans for Development Purpose	4,00,00,000	..	..	4,00,00,000
Loans for approved Development Schemes	18,24,95,163	..	2,77,45,236	15,47,49,927
Railway Electrification Programme	1,63,00,000	..	..	1,63,00,000
Loans for permanent improvement in scarcity areas	92,55,173	..	1,50,086	91,05,087
Loans for Protection of Towns	1,78,62,861	..	4,42,961	1,74,19,900
Loans for Scarcity Relief	2,52,384	..	81,654	1,70,730
Taccavi Loans to Agriculturists	1,24,51,297	..	13,51,312	1,10,99,985
Loans for Miscellaneous Development Schemes	10,84,39,000	12,41,59,000	..	23,25,98,000
Loans to Cultivators	64,44,621	..	12,69,669	51,74,952
Expansion of Power	1,62,39,970	..	3,93,796	1,58,46,174
Flood Control Scheme	2,20,00,000	57,02,000	..	2,77,02,000
Flood and Draught Relief	3,89,38,938	..	50,26,627	3,39,12,311
Loans under Low Income Group Housing Scheme	2,09,99,871	..	4,88,386	2,05,11,485
Share of Small Saving Collections	30,62,25,000	9,54,00,000	..	40,16,25,000
Prize Bonds	67,78,000	13,85,000	..	81,63,000
Assistance to Low-paid employees	53,05,010	24,00,000	9,88,211	67,16,799
Police Housing Scheme	1,36,70,410	30,00,000	26,385	1,66,44,025
Slum Clearance Scheme	41,77,840	12,30,000	46,536	53,61,304

(a) and (b) A sum of Rs. 4,84,000 sanctioned by the Central Government for Silk Industry has been included in the Group—"Small Scale Industries", which was originally shown in the Group—"Loans for Development of Handloom and Khadi Industries".

**No. 17—DETAILED STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS
SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC., AT THE COMMENCE-
MENT AND CLOSE OF THE YEAR—concl'd.**

(1) Description of loan.	(2) When raised.	(3) Amount on 1st April 1961. Rs.	(4) Additions during the year. Rs.	(5) Discharges during the year. Rs.	(6) Amount on 31st March 1962. Rs.
Section A—Public Debt—concl'd.					
Post-partition Loans—concl'd.					
Loans under Subsidized Industrial Housing Scheme	1,39,05,714	..	10,45,556	1,28,60,158
Village Housing Projects	17,05,000	..	54,349	16,50,651
Plantation Labour Housing Scheme	5,00,000	..	..	5,00,000
Land Acquisition and Development Scheme	10,00,000	30,25,000	..	40,25,000
House building loans to All-India Service Officers	10,00,000	..	10,00,000
Implementation of various Centrally aided Medical and Public Health Schemes.	34,09,000	..	34,09,000
West Bengal Goods Transport Co-operative Society	3,76,000	..	3,76,000
Loans in respect of various housing schemes, viz., Subsidised Industrial Housing Scheme/Low Income Group Housing Scheme/Plantation Labour Housing Scheme, etc. Break-up of the Loan not yet been received from the Government of India.	59,74,000	..	59,74,000
Total	2,54,03,16,147	35,29,38,338	8,35,17,897	2,80,97,36,588

Total—Loans from the Central Government	2,55,98,20,193	35,20,38,338	8,35,17,897	2,82,92,40,634
(D) Other Loans	3,63,20,016	50,54,859	14,16,531	3,99,58,344
Total—Public Debt	3,01,52,32,909	43,10,64,497	8,49,34,428	3,36,13,62,978

Section B—Unfunded Debt

State Provident Fund—				
General Provident Fund	9,07,63,165	2,06,09,615	1,09,03,180	10,04,69,600
Indian Civil Service Provident Fund	19,73,233	2,09,298	2,97,753	18,84,778
Indian Civil Service (Non-European Members) Provident Fund	9,89,592	98,296	1,30,602	9,57,286
Contributory Provident Fund	61,16,779	7,23,896	3,71,745	64,68,930
All-India Service Provident Fund	20,77,254	6,84,884	3,56,304	24,05,774
Total—Unfunded Debt	10,19,20,023	2,23,25,989	1,20,59,644	11,21,86,368

Total—Debt and other interest-bearing obligations	3,11,71,52,932	45,33,90,486	9,69,94,072	3,47,35,49,346
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No. 18—DETAILED STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAYED, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Major and minor head of Account.	Balance on 1st - April, 1961.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1962.	Interest received and credited to revenue.
	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.—						
Loans to Presidency, Corporation, Port Trust and other Port Funds.	1,57,38,735	..	1,57,38,735	9,80,186	1,47,58,599	4,18,312
Loans to Municipalities	75,73,232	13,79,840	89,53,072	6,30,369	83,22,703	2,67,511
Loans to District and other Local Fund Committees.	49,94,852	1,00,000	50,94,852	1,48,146	49,46,706	32,381
Advances to Cultivators	5,32,91,833	86,72,510	6,19,64,343	90,34,223	5,29,30,120	10,28,893
Advances under special laws	47,92,254	4,938	47,97,192	..	47,97,192	..
Miscellaneous Loans and Advances	(a) 17,13,76,262	7,30,85,219	24,44,61,481	89,33,142	23,55,28,339	58,78,018
Loans and Advances to displaced persons	39,97,21,715	1,83,67,861	41,80,89,576	22,21,795	41,58,67,781	6,98,454
Loans under Community Development Project.	1,87,65,182	53,96,790	2,41,61,972	7,68,078	2,33,93,894	2,23,860
Total	67,62,54,065	10,70,07,158	78,32,61,223	2,27,15,889	76,05,45,334	85,47,429

LOANS TO GOVERNMENT SERVANTS—

House building Advances	4,79,270	2,72,640	7,51,910	2,06,786	5,45,124	29,317
Advances for purchase of motor conveyance.	2,31,360	2,98,655	5,30,015	1,38,266	3,91,749	8,185
Advances for purchase of other conveyance	20,231	25,616	45,847	22,919	22,928	703
Passage Advances	8,151	5,000	13,151	242	12,909	..
Other Advances — — —	5,017	(-) 2,784	2,233	1,040	1,193	..
Total	7,44,029	5,99,127	13,43,156	3,69,253	9,73,903	38,205
Grand Total	67,69,98,094	10,76,06,285	78,46,04,379	2,30,85,142	76,15,19,237	85,85,694

(a) The opening balance differs from the previous year's closing balance by reason of inclusion of (+) Rs. 1,119 due to correction.

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

		Sinking Fund.	
Balance on 1st April, 1961	..	10,94,90,340	Balance on 31st March, 1962 ..
Amount appropriated from Revenue	..	3,26,16,000	..
Interest on Investments	..	28,31,450	..
Total	..	14,49,37,799	Total ..
			14,49,37,799(A)

		Investment Account.	
Balance on 1st April, 1961	..	5,85,55,250	Amount realised ..
Amount invested	..	2,26,39,400	Balance on 31st March, 1962 ..
Total	..	8,11,94,650	Total ..
			8,11,94,650(B)

(A) Loanwise details of the transactions are given in Annexure at page 135
 (B) Loanwise details of the transactions are given in Statement No 19 at page 136

ANNEXURE.

Sinking Funds Depreciation Funds for Loans.

Description of loan.	2	3	4	5	6	7	8	9	10
	Balance on 1st April, 1961.	Amount appropriated from revenue.	Amount transferred from Debt, Redemption and Avoidance Fund.	Interest on investments.	Total.	Advance paid on purchase of securities.	Amount transferred to Miscellaneous Government Account for extinguishing Sinking Fund/ cancellation of securities.	Balance on 31st March, 1962.	Remarks.
Sinking Funds—									
3½ per cent. West Bengal Loan, 1962 ..	1,14,76,985	12,11,000	..	3,30,547	1,30,27,482	..	..	1,30,27,482	
4 per cent. West Bengal Loan, 1963 ..	1,96,92,078	27,61,000	..	5,49,750	2,30,02,828	..	..	2,30,02,828	
4 per cent. West Bengal Loan, 1964 ..	95,94,782	11,58,000	..	3,08,985	1,10,61,717	..	..	1,10,61,717	
4 per cent. West Bengal Loan, 1967 ..	2,08,83,980	43,34,000	..	5,10,190	2,57,28,170	..	..	2,57,28,170	
4 per cent. West Bengal Loan, 1968 ..	1,52,70,000	39,67,000	..	3,97,000	1,96,34,000	..	..	1,96,34,000	
4½ per cent. West Bengal Loan, 1970 ..	53,22,000	29,96,000	..	1,21,250	81,39,250	..	..	81,39,250	
4 per cent. West Bengal Loan, 1971 ..	39,69,000	41,28,000	..	81,875	81,28,875	..	..	81,28,875	
4 per cent. West Bengal Loan, 1969 ..	..	56,04,000	..	..	56,04,000	..	..	56,04,000	
Depreciation Funds—									
3½ per cent. West Bengal Loan, 1962 ..	28,14,151	2,97,000	..	83,012	31,91,163	..	..	31,91,163	
4 per cent. West Bengal Loan, 1963 ..	43,16,422	6,04,000	..	1,21,030	50,41,452	..	..	50,41,452	
4 per cent. West Bengal Loan, 1964 ..	27,93,992	3,37,000	..	91,945	32,22,937	..	..	32,22,937	
4 per cent. West Bengal Loan, 1967 ..	60,72,000	12,65,000	..	1,44,050	74,81,050	..	..	74,81,050	
4 per cent. West Bengal Loan, 1968 ..	45,62,000	11,82,000	..	95,025	58,39,625	..	..	58,39,625	
4½ per cent. West Bengal Loan, 1970 ..	15,71,000	8,13,000	..	26,625	24,10,625	..	..	24,10,625	
4 per cent. West Bengal Loan, 1971 ..	11,55,000	12,01,000	..	10,025	23,66,625	..	..	23,66,625	
4 per cent. West Bengal Loan, 1969 ..	..	10,58,000	..	..	10,58,000	..	..	10,58,000	
Total	10,94,90,340	3,26,16,000	..	28,31,459	14,49,37,799	..	..	14,49,37,799	

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

Description of loan.	Sinking Fund Investment Account.				Remarks.		
	Balance on 1st April, 1961.	Purchase of Securities.	Total.	Sale of Securities.	Face value.	Market value.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3½ per cent. West Bengal Loan, 1962 ..	79,37,650	..	79,37,650	..	79,37,650	79,42,900	78,75,335
4 per cent. West Bengal Loan, 1963 ..	1,21,39,075	29,92,500	1,51,31,575	..	1,51,31,575	1,51,50,000	1,48,01,244
4 per cent. West Bengal Loan, 1964 ..	64,06,000	14,96,250	79,02,250	..	79,02,250	79,11,000	77,42,834
4 per cent. West Bengal Loan, 1967 ..	1,02,95,000	45,88,500	1,48,83,500	..	1,48,83,500	1,49,11,000	1,44,59,070
4 per cent. West Bengal Loan, 1968 ..	77,80,500	39,96,000	1,17,70,500	..	1,17,70,500	1,18,00,000	1,14,21,360
4½ per cent. West Bengal Loan, 1970 ..	24,79,500	9,97,500	34,77,000	..	34,77,000	35,00,000	33,76,370
4 per cent. West Bengal Loan, 1971 ..	..	38,78,250	38,78,250	..	38,78,250	39,00,000	37,65,750

Sinking Funds—

Depreciation Funds—

3½ per cent. West Bengal Loan, 1962 ..	19,40,875	..	19,40,875	..	19,40,875	19,41,700	19,25,380
4 per cent. West Bengal Loan, 1963 ..	27,07,000	5,97,000	33,04,000	..	33,04,000	33,07,000	32,70,730
4 per cent. West Bengal Loan, 1964 ..	18,83,000	4,97,500	23,80,500	..	23,80,500	23,83,000	23,58,770
4 per cent. West Bengal Loan, 1967 ..	28,97,150	13,13,400	42,10,550	..	42,10,550	42,20,000	41,61,210
4 per cent. West Bengal Loan, 1968 ..	16,91,500	12,93,500	29,85,000	..	29,85,000	30,00,000	29,36,400
4½ per cent. West Bengal Loan, 1970 ..	3,98,000	4,97,500	8,95,500	..	8,95,500	9,00,000	8,81,250
4 per cent. West Bengal Loan, 1971 ..	..	4,97,500	4,97,500	..	4,97,500	5,00,000	4,90,250
Total ..	5,85,55,250	2,26,39,400	8,11,94,650	..	8,11,94,650	8,13,66,600	7,94,65,953

No. 19—STATEMENT SHOWING THE DETAILS OF EARMARKED BALANCES—concl'd.

OTHER FUNDS AND DEPOSIT ACCOUNTS.

Name of Reserve Fund or Deposit Account.	Balance on 1st April, 1961.			Balance on 31st March, 1962.		
	Cash.	Investment.	Total.	Cash.	Investment.	Total.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Depreciation Reserve Fund of Government Bus Services.	52,27,158	..	52,27,158	1,09,37,758	..	1,09,37,758
2. Reserve Fund—Transport	1,74,700	..	1,74,700	5,63,300	..	5,63,300
3. Depreciation Reserve Fund—Electricity	5,72,800	..	5,72,800	5,72,800	..	5,72,800
4. West Bengal Famine Insurance Fund	1,18,938	18,72,666	19,91,604	1,71,600	18,87,960	20,59,560
5. General Reserve Fund for Cooch Behar	94,41,759	23,03,088	1,17,44,847	94,92,156	20,92,091	1,15,84,247
6. West Bengal Co-operative Development Fund .. .. .	..	..	..	90,775	..	90,775
7. Depreciation Reserve Fund—Government Presses	14,92,665	..	14,92,665	15,87,709	..	15,87,709
8. West Bengal State Agricultural Credit Relief and Guarantee Fund.	..	..	..	1,00,000	..	1,00,000
9. Subventions from the Central Road Fund	25,52,291	..	25,52,291	34,82,044	..	34,82,044
10. Deposit Account of the grant made by the Indian Central Jute Committee.	18,156	..	18,156	18,156	..	18,156
11. Deposit Account of the grant made by the Indian Council of Agricultural Research.	9,52,850	..	9,52,850	10,78,624	..	10,78,624
12. Deposit Account of the grant from the Indian Central Sugarcane Committee.	1,33,561	..	1,33,561	1,28,419	..	1,28,419
13. Deposit Account of the grant from the Central Government for the Food Production Drive, etc.	62,31,683	..	62,31,683	..	..	..

14.	Deposit Account of the grant made by the Central Oilseeds Committee.	1,49,814	..	1,49,814	..	1,44,105	1,44,105
15.	Deposit Account of the grant made by the Central Tea Board.	1,76,229	..	1,76,229	..	1,44,028	1,44,028
16.	Deposit Account of the grant made by the Indian Council of Scientific and Industrial Research.	15,787	..	15,787	..	167	167
17.	Deposit Account of the grant made by the Indian Central Arecanut Committee.	13,816	..	13,816	..	3,504	3,504
18.	Deposit Account of the grant made by the Indian Central Coconut Committee.	96,927	..	96,927	..	1,29,210	1,29,210
19.	Deposit Account of the grant from the Indian Central Tobacco Committee.	24,490	..	24,490	..	16,710	16,710
20.	Deposit Account of grant made by the Khadi and Village Industries Commission.	1,88,230	..	1,88,230	..	3,48,954	3,48,954
21.	Deposit on account of grants from the Ministry of Rehabilitation to Educational Institutions.	13,61,896	..	13,61,896	..	8,69,879	8,69,879
22.	Deposit Account of the grant made by the Indian Central Silk Board for Cocoon Market.	5,000	..	5,000	..	3	3
23.	Deposit Account of the grant made by National Co-operative Development and Warehousing Board.	18,57,932	..	18,57,932	..	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 skilled 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	..	10,102	10,102
26.	Deposit Account of grant out of Ford Foundation Fund giving loans to Artisans.	..	..	..	..	25,000	25,000
Total		3,12,89,627	41,75,754	3,54,65,281	3,18,05,780	39,80,051	3,57,85,831

APPENDIX

("REFERRED TO IN SUB-PARA. 2 OF EXPLANATORY NOTE 3 UNDER STATEMENT No. 8 OF THIS COMPILATION.")

"STATEMENT SHOWING THE CASES IN WHICH CERTAIN DETAILS/ INFORMATION ARE AWAITED FROM THE DEPARTMENTAL/ TREASURY OFFICERS IN CONNECTION WITH THE RECONCILIATION OF BALANCES."

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.			Rs.
1.	Loans under Land Improvement Act XIX of 1883.	Department of Agriculture.	1960-61	52,689
2.	Agriculturists' Loan Act XII of 1884 ..	Ditto ..	1958-59	1,12,578
3.	Loans in other cases of distress ..	Ditto ..	1961-62	37,628
4.	Loans under the Scheme for distribution of chemical fertilisers.	Ditto ..	1959-60	3,16,768
	Advances under Special Laws.			
1.	Zamindari Embankment Advances under Act II (B.C.) of 1882.	Ditto ..	1954-55	3,07,162
	Miscellaneous Loans and Advances.			
1.	Loans to Co-operative Bank and multi-purpose Societies.	Department of Co-operation.	1960-61	3,726
2.	Loans to other Co-operative Societies	Ditto ..	1957-58	4,000
3.	Cattle Purchase Loan	Department of Agriculture.	1960-61	90,939
4.	Loans under the Schemes for increased provision for aid to Industries.	Department of Industries.	1959-60	56,366
5.	Loans for fish production in Semi-derelict tank.	Department of Fishery	1959-60	20,328
6.	Short term loan for augmentation of fish production in cultivable tank.	Ditto ..	1960-61	9,994
7.	Loans for rendering assistance to needy fishermen through Co-operative Societies.	Ditto ..	1960-61	274
8.	Unionwari Tank Fishery Development Scheme.	Ditto	1958-59	6,097
9.	Improvement of Tank fishery in dry districts.	Ditto ..	1957-58	16,053
10.	Loans to Artisans	Department of Food, Relief and Supplies.	1960-61	18,845
11.	Loans and Advances to Displaced persons	Department of Relief and Rehabilitation.	1957-58	35,25,789

APPENDIX—concl'd.

(“REFERRED TO IN SUB-PARA. 2 OF EXPLANATORY NOTE 3 UNDER STATEMENT No. 8 OF THIS COMPILATION.”)

“STATEMENT SHOWING THE CASES IN WHICH CERTAIN DETAILS/ INFORMATION ARE AWAITED FROM THE DEPARTMENTAL/ TREASURY OFFICERS IN CONNECTION WITH THE RECONCILIATION OF BALANCES.”

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
Loans and Advances under Community Development Programme.				
1.	Rural Arts, Crafts and Industries (converted).	Department of Community Development and Extension Service.	1960-61	35,447
S—Deposits and Advances Deposits of Local Funds.				
1.	District funds	Treasury Officers ..	1959-60	1,14,548
2.	Village Chowkidari fund in Cooch Behar	Ditto ..	1960-61	13,837
3.	Municipal fund	Ditto ..	1959-60	5,667
4.	District Primary Education fund ..	Ditto ..	1959-60	6,16,216
5.	Khadi fund	Ditto ..	1960-61	11,338
6.	Village Industries fund	Ditto ..	1960-61	34,838
Civil Deposits.				
1.	Cess Collection for other Districts ..	Treasury Officers ..	1958-59	1,74,586
2.	Personal Deposits	Ditto ..	1959-60	23,71,624
3.	Public Works Deposits	Public Works Department.	1959-60	11,82,425
4.	Cost price of Ganja, Bhang, Liquor, etc.	Treasury Officers ..	1959-60	605
5.	Deposits for works done for public bodies and private individuals.	Ditto ..	1957-58	6,96,813
Departmental Advances.				
1.	Festival Advances	Treasury Officers ..	1959-60	17,37,879