





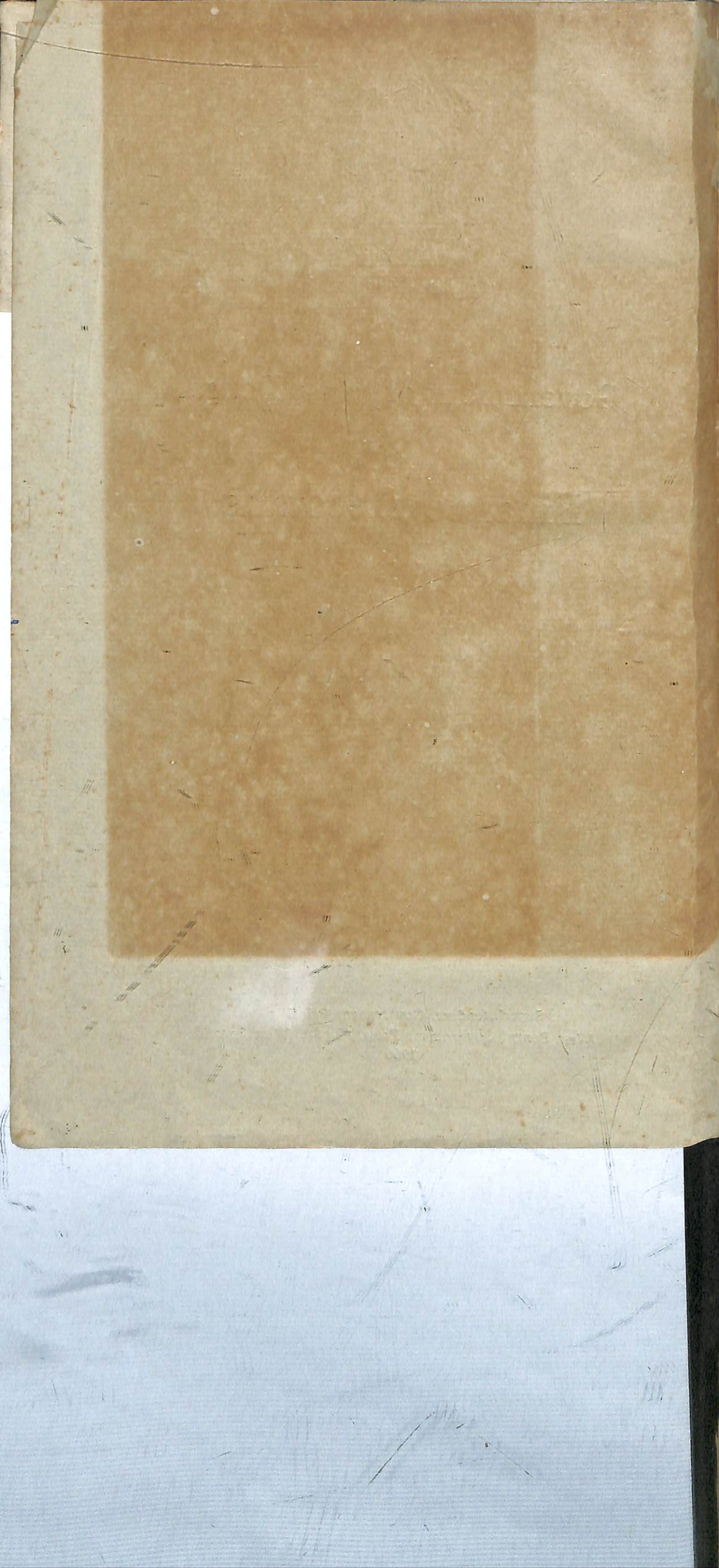
BOOK-I

Government of West Bengal

Finance Accounts

1964-65

Superintendent, Government Printing
West Bengal Government Press, Alipore, West Bengal
1966



FINANCE ACCOUNTS OF THE GOVERNMENT OF WEST BENGAL.
for the year 1964-65.

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Comptroller and Auditor-General of India

1966

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CERTIFICATE OF THE COMPTROLLER AND AUDITOR-GENERAL OF INDIA

This compilation containing the Finance Accounts of the Government of West Bengal for the year 1964-65 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 the accounts. 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 requirements of Article 149 of the Constitution of India read with paragraph 11(4) of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947. 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, 1966, the accounts now presented are correct statements of the receipts and outgoings of the Government of West Bengal for the year 1964-65.

A. K. ROY,

Comptroller and Auditor-General of India.

New Delhi :

The 30 MAY 1966.

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.

2. *Main Divisions* : 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.

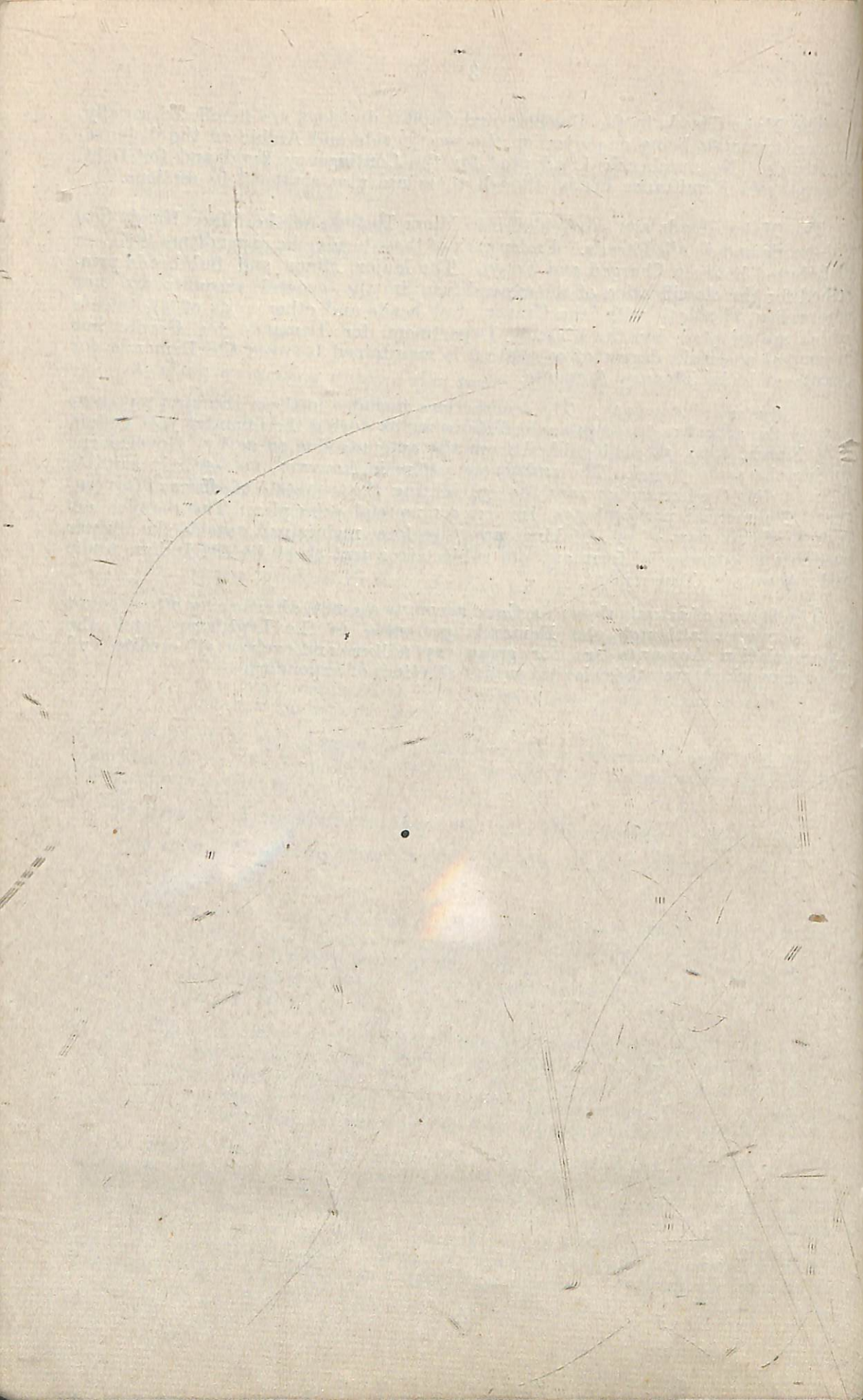
3. *Sections and Heads of Accounts* : Within each of the divisions mentioned above, the transactions are grouped into sections which are further subdivided into Major Heads of Accounts. The sections are distinguished by letters of alphabet, a single letter denoting the revenue portion and a double letter 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.

The Major Heads in the Revenue and Capital divisions are numbered serially, Roman numerals being employed on the receipt side and Arabic on the disbursement side. No numbering is adopted for the Contingency Fund and for Debt, Deposit and Remittance heads, though these are also arranged in sections.

The Major Heads are subdivided into Minor Heads and the Minor Heads into Sub-heads and detailed heads. Under each of these heads, the expenditure is shown distributed between Charged and Voted. The Major, Minor and Sub-heads prescribed for the classification of the 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.

4. *System of Accounts* : The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year ending 31st March, 1965, 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 representing 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.

The figures of actuals shown in these accounts are net, after taking into account the recoveries although the Demands presented to the Legislature and the Appropriation Accounts are for gross expenditure and exclude all credits and recoveries which are otherwise taken in reduction of expenditure.



PART I—Summarised Statements

STATEMENT No. 1—SUMMARY OF TRANSACTIONS

(In lakhs of rupees)

	Receipts		Disbursements		Actuals	
	1963-64	1964-65	1963-64	1964-65	1963-64	1964-65

PART I—CONSOLIDATED FUND

(1) Revenue

A—Taxes, Duties and Other Principal Heads of Revenues—		A—Collection of Taxes, Duties and Other Principal Revenues—		
IV—Taxes on Income other than Corporation Tax.	14,90.31	15,71.82	6.52	6.77
V—Estate Duty	32.52	52.29	4,33.05	4,50.69
IX—Land Revenue	6,41.89	7,82.40	53.34	59.29
X—State Excise Duties	8,81.11	10,54.97	4.50	4.50
XI—Taxes on Vehicles	4,89.08	5,34.02	30.00	33.19
XII—Sales Tax	32,17.64	36,88.65	15.27	16.84
XIII—Other Taxes and Duties	12,34.27	13,73.87	15.19	17.64
XIV—Stamps	5,51.24	6,23.88	31.67	34.65
XV—Registration Fees	1,03.58	1,31.00		

Total A—Taxes, Duties and Other Principal Heads of Revenue.	86,41.64	98,12.90	5,89.54	6,23.57
---	----------	----------	---------	---------

B—Debt Services—

XVI—Interest	4,34.88	3,32.63	9,38.92	11,08.67
Total B—Debt Services—				

16—Interest on Debt and other obligations.

17—Appropriation for Reduction or Avoidance of Debt.

4,10.00

3,90.51

Total B—Debt Services

4,34.88

3,32.63

Total B—Debt Services

13,48.92

14,99.18

C—Administrative Services—

XVII—Administration of Justice ..

63.46

68.85

18—Parliament, State and Territory Legislatures.

28.37

29.13

XVIII—Jails ..

10.19

13.63

19—General Administration ..

3,69.98

3,98.34

XIX—Police ..

43.86

37.91

21—Administration of Justice ..

1,49.90

1,62.82

XXI—Miscellaneous Departments ..

22.92

40.26

22—Jails ..

1,13.58

1,28.88

XXII—Police ..

10,52.93

12,28.32

26—Miscellaneous Departments ..

2,33.63

2,88.73

Total C—Administrative Services ..

1,40.43

1,60.65

Total C—Administrative Services ..

19,48.39

22,36.22

D—Social and Developmental Services—

XXII—Education ..

95.51

62.48

27—Scientific Departments ..

0.79

0.61

XXIII—Medical ..

57.35

65.42

28—Education ..

24,11.87

27,67.85

XXIV—Public Health ..

7.48

15.27

29—Medical ..

9,15.13

10,00.93

XXV—Agriculture ..

3,23.46

4,01.52

30—Public Health ..

3,21.34

3,33.06

XXVII—Animal Husbandry ..

18.64

22.25

31—Agriculture ..

6,20.61

9,08.34

XXVIII—Co-operation ..

6.45

7.25

33—Animal Husbandry ..

87.70

1,04.83

XXIX—Industries ..

1,57.52

2,23.85

34—Co-operation ..

65.97

78.91

STATEMENT No. 1—SUMMARY OF TRANSACTIONS—contd.

(In lakhs of rupees)

	Receipts		Disbursements		Actuals	
	1963-64	1964-65	1963-64	1964-65	1963-64	1964-65
XXXI—Community Development Projects, National Extension Service and Local Development Works.	5.32	7.47	35—Industries	..	3,60.44	3,83.11
XXXII—Miscellaneous Social and Developmental Organisations.	35.00	46.30	37—Community Development Projects, National Extension Service and Local Development Works.	..	2,78.39	3,28.64
			38—Labour and Employment	..	78.41	63.85
			39—Miscellaneous Social and Developmental Organisations.	..	2,02.99	2,75.72
Total D—Social and Developmental Services.	7,06.73	8,51.81	Total D—Social and Developmental Services.	..	53,43.64	62,45.85
E—Multipurpose River Schemes, Irrigation and Electricity Schemes—			E—Multipurpose River Schemes, Irrigation and Electricity Schemes—			
XXXIII—Multipurpose River Schemes	58.76	56.35	42—Multipurpose River Schemes	..	1,49.00	1,98.66
XXXIV—Irrigation, Navigation, Embankment and Drainage Works (Commercial).	28.33	43.11	43—Irrigation, Navigation, etc. (Commercial).	..	62.38	60.04
XXXV—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).	7.10	15.36	44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).	..	2,03.20	2,14.94
Total E—Multipurpose River Schemes, Irrigation and Electricity Schemes.	94.19	1,14.82	Total E—Multipurpose River Schemes, Irrigation and Electricity Schemes.	..	4,14.58	4,73.64

00

F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—

XXXVII—Public Works ..	83.21	77.94
Total F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.	83.21	77.94

G—Transport and Communications (other than Roads)—

XXXIX—Ports and Pilotage ..	0.96	0.90
XLIII—Road and Water Transport Schemes.	4.44	10.11
Total G—Transport and Communications (other than Roads).	5.40	11.01

I—Miscellaneous—

XLVIII—Contributions and Recovers towards Pensions and other Retirement Benefits.	9.06	10.78
XLIX—Stationery and Printing ..	7.71	8.43
LI—Forest ..	2.11.89	2.17.64
LII—Miscellaneous ..	2.46.07	1.99.79
Total I—Miscellaneous ..	4.74.73	4.36.64

F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—

50—Public Works ..	2,91.42	5,91.04
51A—Greater Calcutta Development Scheme.	..	16.15
Total F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.	2,91.42	6,07.19

G—Transport and Communications (other than Roads)

53—Ports and Pilotage...	10.87	11.15
57—Road and Water Transport Schemes.	3.98	12.44
Total G—Transport and Communications (other than Roads).	14.85	23.59

I—Miscellaneous—

64—Famine Relief ..	5,40.43	3,85.99
65—Pensions and other Retirement Benefits.	1,83.18	1,68.56
67—Privy Purses and Allowances of Indian Rulers.	1.48	1.50
68—Stationery and Printing ..	85.91	83.13
70—Forest ..	1,49.88	1,62.16
71—Miscellaneous ..	7,14.62	9,26.49
Total I—Miscellaneous ..	16,75.50	17,27.83

STATEMENT No. I—SUMMARY OF TRANSACTIONS—contd.

(In lakhs of rupees)

	Receipts		Disbursements	
	1963-64	1964-65	1963-64	1964-65
J—Contributions and Miscellaneous Adjustments—				
LV—States' share of Union Excise Duties—	8,42.22	7,88.54	J—Contributions and Miscellaneous Adjustments—	0.03
LVI—Grants-in-aid from Central Government.	11,63.34	15,42.04	76—Other Miscellaneous Compensations and Assignments.	
LVII—Miscellaneous adjustments between Central and State/Union Territory Governments.	2.11	2.42		
LVIII—Dividends, etc., from commercial and other undertakings.	1.36	0.68		
Total J—Contributions and Miscellaneous Adjustments.	20,09.03	23,33.68	Total J—Contributions and Miscellaneous Adjustments.	0.03
K—Extraordinary Items—				
LXI—A Receipts connected with National Emergency, 1962.	0.36	1.38	78—Pre-partition Payments	0.22
			78A—Expenditure connected with National Emergency, 1962.	93.48
Total Revenue	1,25,90.60	1,41,33.46	Total K—Extraordinary Items	93.70
Revenue Deficit/Surplus	+8,70.66	+5,89.01	Grand Total—Expenditure on Revenue Account.	1,17,20.54
				1,35,44.45

PART I—CONSOLIDATED FUND

(2) Capital

Payment of compensation to Landholders, etc., on the abolition of the Zamindari System.	2,44.86	2,37.28
Agricultural Improvement and Research	1,24.12	3,99.13
Consumer Co-operatives	30.93	6.07
Industrial Development	40.67	80.64
Multipurpose River Schemes	6,06.39	7,17.57
Irrigation (Commercial)	38.92	45.34
Irrigation (Non-Commercial)	52.44	38.69
Public Works	7,92.64	10,90.08
Greater Calcutta Development Scheme	..	45.51
Other Works	5,21.78	5,41.64
Road and Water Transport Schemes	16.70	43.48
Commuted value of pensions	4.91	5.29
Schemes of Government Trading	2,04.88	5,72.56

Total—Capital Expenditure outside the Revenue Account. 26,79.24 38,23.28

(3) Debt

Public Debt.

Permanent Debt	7,00.09	..	3,57.82	1,96.83
Floating Debt, Other Floating Loans	23,37.00	..	..	15,37.00
Loans from the Central Government	48,42.77	..	11,56.31	13,22.36
Other Loans	1,80.55	..	15.10	20.06
Total	50,23.32	86,66.62	15,29.23	30,76.25

Public Debt.

Permanent Debt .. .. .	..	..	3,57.82	1,96.83
Floating Debt, Other Floating Loans .. .. .	..	..	..	15,37.00
Loans from the Central Government .. .. .	..	..	11,56.31	13,22.36
Other Loans .. .. .	..	..	15.10	20.06
Total .. .. .	..	..	15,29.23	30,76.25

STATEMENT No. I—SUMMARY OF TRANSACTIONS—*contd.*

(In lakhs of rupees)

	Receipts		Disbursements	
	1963-64	1964-65	1963-64	1964-65

Loans and Advances by the State/ Union Territory Governments—				
Recoveries of Loans and Advances ..	2,60.42	3,21.46	36,46.50	25,19.23
Total ..	2,60.42	3,21.46	36,46.50	25,19.23
Total—Consolidated Fund ..	1,78,74.34	2,31,21.54	1,95,75.51	2,29,63.21

PART II—CONTINGENCY FUND

Contingency Fund ..	0.01	0.02 (a)	0.02	0.88 (b)
Total ..	0.01	0.02	0.02	0.88

(a) Represents recoupment of the expenditure of Rs. 2,394 under the major head "124—Capital Outlay, etc." incurred out of the Fund during 1963-64 and remained unrecouped at the end of that year.

(b) Represents expenditure of Rs. 87,509 under major head "10—State Excise Duties" and "23—Police" incurred out of the Contingency Fund during 1964-65 which remained unrecouped before the close of the year.

Debt (other than those mentioned in Part I) and Deposits

(In lakhs of rupees.)

Unfunded Debt—State Provident Funds	2,76.92	2,98.09	Unfunded Debt—State Provident Funds	1,09.36	1,25.24
Deposits and Advances—					
Deposits bearing interest—					
Depreciation Reserve of Government Commercial concerns.	0.94	2.06			
Reserve Fund—Transport	0.03	0.05			
Other Deposits	7.00	63.68	Other Deposits	7.36	..
Deposits not bearing interest—					
Appropriation for Reduction or Avoidance of Debt.	4,50.28	4,35.95	Appropriation for Reduction or Avoidance of Debt.	3,57.82	1,95.31
Sinking Fund Investment Account.	26.89	..	Sinking Fund Investment Account.	86.47	1,78.53
West Bengal Famine Insurance Fund.	1,21.53	1,20.41	West Bengal Famine Insurance Fund.	1,20.93	1,19.75
Depreciation/Renewal—Reserves of Government Non-Commercial Undertakings Government Presses.	1.35	1.10	Depreciation/Renewal Reserves of Government Non-Commercial Undertakings—Government Presses.	0.01	0.04
Fund for promotion of education amongst educationally backward classes.	11.24	11.24	Fund for promotion of education amongst educationally backward classes.	11.24	11.24
Other Reserve Funds	0.60	1.76	Other Reserve Funds	0.56	0.47

STATEMENT No. I—SUMMARY OF TRANSACTIONS—concl'd.

(In lakhs of rupees)

	Actuals			Actuals	
	1963-64	1964-65		1963-64	1964-65
Receipts			Disbursements		
Deposits of Local Funds ..	53,46.69	51,74.87	Deposits of Local Funds ..	51,31.23	49,85.97
Civil Deposits ..	22,86.84	57,41.49	Civil Deposits ..	20,50.38	50,99.82
Other Accounts ..	86.16	1,01.46	Other Accounts ..	68.86	32.87
Advances not bearing interest ..	5,71.98	6,14.76	Advances not bearing interest ..	6,61.35	6,08.32
Suspense ..	1,11,32.28	1,13,84.39	Suspense ..	1,01,13.28	1,25,08.15
Miscellaneous ..	3,57.82	1,95.31			
Total—Deposits and Advances	2,04,01.63	2,38,48.53	Total—Deposits and Advances	1,86,09.49	2,37,40.47
Remittances ..	74,84.91	87,78.63	Remittances ..	79,47.05	91,29.20
Total—Public Account ..	2,81,63.46	3,29,25.25	Total—Public Account ..	2,66,65.90	3,29,94.91
Total—Receipts ..	4,60,37.81	5,60,46.81	Total—Disbursements ..	4,62,41.43	5,59,59.00
Opening Cash Balance ..	3,04.67	1,01.06	Closing Cash Balance ..	1,01.05	1,88.87
Grand Total ..	4,63,42.48	5,61,47.87	Grand Total ..	4,63,42.48	5,61,47.87

Increase in the cash balance during the year : Rs. 87.81.
See also Statement No. 7

Explanatory Notes—

1. Receipts from the Central Government—(1) Of the total revenue receipts of Rs. 1,41·33 crores during 1964-65, a sum of Rs. 38·77 crores was received from the Government of India as indicated below :—

	(In crores of rupees.)
(i) Share of net proceeds on Income other than Corporation Tax ..	14·95
(ii) Estate Duty	0·52
(iii) Share of Union Excise Duties	7·88
(iv) Grants received from the Government of India for different purposes and schemes.	14·63
(v) Grants in lieu of tax on Railway passenger fares	0·79
Total ..	38·77

2. Taxation changes during the year—During the year 1964-65 no new tax was levied. The rates of registration fees were, however, raised. This was estimated to yield an additional revenue of Rs. 0·27 crore.

3. Revenue Receipts—The increase of Rs. 15·42 crores in revenue receipts from Rs. 125·91 crores in 1963-64 to Rs. 141·33 crores in 1964-65 was mainly under the following heads :—

(In crores of rupees.)

Major head of Account.	Amount of increase.	Reasons for the increase.
Sales Tax	4·71	Mainly due to increased trading activities.
Grants-in-aid from the Central Government.	3·79	Increased grants-in-aid from the Government of India.
State Excise Duties	1·74	Increase in consumption of spirits, liquor and drugs.
Other Taxes and Duties	1·40	Mainly due to increased consumption of electifts city and more collection of betting tax.-o
Land Revenue	1·40	Mainly due to collection of arrears.
Taxes on Income other than Corporation Tax.	0·81	Increase in the share o inet proceeds Income Tax.
Agriculture	0·78	Mainly due to realisation of arrear price of fertilizers and more receipts from "Development Schemes."
Stamps	0·72	Mainly due to increase in the sale of non judicial stamps.
Industries	0·66	Mainly due to increased sale of Cinchona products.
Taxes on Vehicles	0·45	Mainly more receipts from registration of vehicles, issue of licenses, road permits, etc.

The increase in revenue under the above heads was partly off-set by decrease under "Interest" (Rs. 1·02 crores); this was due to less realisation of interest on loans and advances by the State Government.

4. Expenditure on Revenue Account—The increase of Rs. 18.24 crores in expenditure on revenue Account from Rs. 117.20 crores in 1963-64 to Rs. 135.44 crores in 1964-65 was mainly under the following heads :—

(In crores of rupees.)

Major head of Account.	Actuals.		Amount of increase.	Reasons for the increase.
	1963-64.	1964-65.		
Education	24.12	27.68	3.56	Mainly more expenditure on Secondary, Technical and Elementary education.
Public Works	2.91	5.91	3.00	Mainly payment of cost of materials received during the previous year.
Agriculture	6.21	9.08	2.87	Mainly more expenditure on schemes for distribution of chemical and fertilizers, plant protection and reorganisation of directorate.
Miscellaneous	7.15	9.26	2.11	Mainly more expenditure on village Panchayats, slum clearance projects and grants-in-aid to Municipalities for improvement of roads.
Police	10.53	12.28	1.75	Mainly more expenditure on District Executive Force due to raising of Battalions, augmentation of District Force and purchase of vehicles.
Interest	9.59	11.09	1.70	Mainly less payment of interest by Damodar Valley Corporation in order to meet their revenue deficits. The interest from the Corporation is adjusted in accounts as reduction in expenditure.
Medical	9.15	10.01	0.86	Mainly more expenditure on improvement and establishment of hospitals and health centres.
Miscellaneous Social and Developmental Organisations.	2.03	2.76	0.73	Mainly more expenditure on welfare of Scheduled Tribes, Castes and other backward classes.
Community Development Projects, etc.	2.78	3.29	0.51	Increased activities in the Community Development Project and National Extension Service Blocks.
Miscellaneous Departments	2.34	2.89	0.55	Mainly due to more administrative expenditure of the Food and Supplies Department.
Multipurpose River Schemes	1.49	1.99	0.50	Due to maintenance and operation of Barrage and Irrigation system of Damodar Valley Corporation taken over by State Government.
The increase in expenditure was partly counter-balanced by decrease in expenditure as under :				
Famine Relief	5.40	3.86	1.54	Due to less expenditure on relief measures.

STATEMENT No. 2—CAPITAL OUTLAY OUTSIDE THE REVENUE
ACCOUNT

Progressive Capital outlay to the end of 1964-65.

(In lakhs of rupees.)

Nature of expenditure.	Expenditure up to 1963-64.	Expenditure during 1964-65.	Total.
92—Payment of compensation to land holders, etc., on the abolition of the Zamindari system.	12,64·80	2,37·28	15,02·08
95—Capital outlay on schemes of Agricultural Im- provement and Research.	4,00·51	3,99·13	7,99·64
95A—Capital outlay on Consumer Co-operatives ..	30·93	6·07	37·00
96—Capital outlay on Industrial Development ..	5,27·40	80·64	6,08·04
98—Capital outlay on Multipurpose River Schemes	1,22,42·34	7,17·57	1,29,59·91
99—Capital outlay on Irrigation, Navigation, etc., Works (Commercial).	5,42·73	45·34	5,88·07
100—Capital outlay on Irrigation, Navigation, etc., Works (Non-Commercial).	3,97·78	38·69	4,36·47
101—Capital outlay on Electricity Schemes ..	1,28·14	..	1,28·14
103—Capital outlay on Public Works ..	68,59·55	10,90·08	79,49·63
106A—Capital outlay on Greater Calcutta Develop- ment Scheme.	..	45·51	45·51
109—Capital outlay on Other Works ..	73,75·75	5,41·64	79,17·39
114—Capital outlay on Road and Water Transport Schemes.	6,24·95	43·48	6,68·43
119—Capital outlay on Forests	0·13	..	0·13
120—Payment of commuted value of pensions ..	55·07	5·29	60·36
124—Capital outlay on Schemes of Government Trad- ing.	-2,53·94	5,72·56	3,18·62
Total ..	3,01,96·14	38,23·28	3,40,19·42

(1) The financial results of different schemes the expenditure on which has been recorded under the Major Heads "98—Capital Outlay on Multipurpose River Schemes" and "99—Capital Outlay on Irrigation, Navigation, etc., Works (Commercial)" are indicated in Statement No. 3 at pages 18—191.

(2) The particulars of the investments of Government in the shares of statutory Corporations, Government Companies, Joint Stock Companies, Co-operative Institutions, etc., are given in Statement No. 14 at pages 92—95.

(3) *Proforma* accounts for the years 1962—63 to 1964—65 in respect of the schemes included under the Major Head "124—Capital Outlay on schemes of Government Trading" have not been furnished to Audit.

STATEMENT No. 3—FINANCIAL RESULTS OF IRRIGATION, ETC., WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT,

(In thousands of rupees.)

Name of Projects.	Direct Capital outlay.		Revenue Receipts during 1964-65.		Total Revenue Receipts.	Net Revenue Interest.		Interest on Capital.		Net Profit or Loss after meeting interest.	
	During 1964-65.	To end of 1964-65.	Direct Revenue (Public Works) receipts.	Portion of land revenue due to Works.		Direct working expenses.	Surplus of revenue over expenditure (+) or excess of expenditure (-).	Rate per cent. on Capital Outlay to end of the year 1964-65.	Surplus of revenue over expenditure (+) or excess of expenditure (-).		Rate of revenue per cent. on Capital Outlay to end of the year 1964-65.
1	2	3	4	5	6	7	8	9	10	11	12

A—IRRIGATION WORKS—UNPRODUCTIVE

Midnapore Canal	..	83.07	2.98	..	2.98	8.76	-5.78	6.96	4.15	-9.93	11.95
Bakreswar Scheme.	..	7.01	18	..	18	34	-16	2.28	35	-51	7.28
Damodar Canal	..	-3	37.40	..	37.40	9.20	+28.20	21.97	6.47	+21.73	16.93

B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—UNPRODUCTIVE

Sonarpur-Arepanch Drainage Scheme.	..	(a) 1,82.80	2	..	2	5.72	-5.70	3.12	9.14	-14.84	8.12
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Hijli Tidal Canal	..	25,51	28	..	28	58	-30	1.18	1.28	-1,58	6.19
Calcutta and Eastern Canals	..	21,82	1,87	..	1,87	5,29	-3,42	15.67	1,09	-4,51	20.67
Sundarbans Steamer Route	..	7,53	38	..	38	1	+37	4.91	38	-1	0.13
C—MULTIPURPOSE RIVER SCHEME											
Mayurakshi Reservoir Project.	8,77	15,73,51	56,35	..	56,35	37,22	+19,13	1.22	78,46	-59,33	3.77
Grand Total (A+B+C)	8,74	20,29,58	99,46	..	99,46	67,12	+32,34	1.59	1,01,32	-68,98	4.99

(a) Comprises Capital expenditure incurred against Sonarpur—Arapanch Drainage Scheme as also Bagjola-Ghuni-Jatragachi Drainage Scheme of Rs. 94,03 and Rs. 88,77 thousands respectively.

*Explanatory Notes—***Productive and unproductive works—**

Works in the Irrigation Department are classified as 'Productive' or 'Unproductive' according as whether 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 estimates covers or does not cover the prescribed annual interest charges on capital invested.

The rate of interest prescribed from different years was as follows :

Project constructed before 1st April, 1919—4 per cent.

Project constructed between 1st April, 1919 and 1st August, 1921—5 per cent.

Project constructed between 2nd August, 1921 and 31st March, 1941—6 per cent.

Project constructed between 1st April, 1941 and August, 1954—4 per cent.

In regard to all projects financed by Central Government or such of the State works for the execution of which loans may be asked for from the Central Government, the Government of India have, with effect from 17th August, 1954, fixed 4½ per cent. as the rate of productivity test. In respect of other works the Government of West Bengal fixed the rate as 6 per cent. for those taken up between the 2nd August, 1921 and 31st March, 1941 and as 4 per cent. for those taken up after the 1st April, 1941.

The productivity test involves certain *proforma* adjustments which do not appear in 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 as at the end of 1964-65.

STATEMENT No. 4—DEBT POSITION

(i) Statement of Borrowings.

(In crores of rupees.)

Nature of Debt.	Amount on 1st April, 1964.	Receipts during the year.	Repayments during the year.	Amount on 31st March, 1965.	Net Increase (+) or Decrease (-)
I. Permanent Debt ..	50.92	7.00	1.97	55.95	+5.03
Floating Debt ..	..	23.37	15.37	8.00	+8.00
Loans from the Central Government.	3,41.34	53.31	13.22	3,81.43	+40.09
Other Loans ..	6.16	2.98	0.20	8.94	+2.78
Total Public Debt ..	3,98.42	86.66	30.76	4,54.32	+55.90
II. Unfunded Debt ..	14.03	2.98	1.25	15.76	+1.73
Total Debt ..	4,12.45	89.64	32.01	4,70.08	+57.63

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. 7.00 crores bearing interest at 4½ per cent. was raised at a discount of one-fourth per cent. This loan is redeemable at par in 1976. Out of the total proceeds (Rs. 7.00 crores) of this loan, a sum of Rs. 6.50 crores was realised in cash and the balance of Rs. 0.50 crore by conversion of 4 per cent. West Bengal Loan, 1964.

Arrangements for amortisation.—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 the loans).

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

(b) *Sinking Fund*—In addition to the annual contribution to the respective Depreciation Fund, an annual contribution is made to the Sinking Fund for amortisation of the loans at such rates as the Government may

STATEMENT No. 4—DEBT POSITION—*contd.*(i) *Statement of Borrowings—contd.*

decide from time to time. The balances in the funds at the commencement and end of 1964-65 are given below :

(In lakhs of rupees.)

	Amount on 1st April, 1964.	Addition during the year.	Withdrawal during the year.	Amount on 31st March, 1965.
Depreciation Fund	3,86.04	91.82	44.80	4,33.06
Sinking Fund	13,94.95	3,44.13	1,50.51	15,88.57

Out of the total balance in the funds a sum of Rs. 11.82 crores stood invested in the securities of the Governments of India, West Bengal and other States.

(2) **Floating Debt**—This represents borrowings of a purely temporary character such as treasury bills, and ways and means advances from the Reserve Bank of India including short-falls in the cash balances with the Bank. The outstanding balance represents cash credit advance taken from the State Bank of India for financing the scheme of procurement of rice and paddy.

(3) **Loans from the Central Government.**—The following amounts which fell due for repayment on account of principal and interest on loans taken from Central Government remained outstanding on 31st March, 1965 :

(In lakhs of rupees.)

Category of Loans.	Principal.	Interest.
(i) Grow More Food Schemes	28.17	3.67
(ii) Small Scale Industries	4.09	2.32
(iii) Handloom Industries	0.41	0.92
(iv) For loans to West Bengal Goods Transport Co-operative Society Ltd.	1.50	0.35
(v) Loans for paying West Bengal Government's share of expenditure on Damodar Valley Corporation.	..	3,58.85

The terms and conditions of repayment of 17 loans including Rehabilitation Loans (Rs. 1,22.18 lakhs) amounting to Rs. 1,45.08 lakhs sanctioned during the period from 1959-60 to 1964-65 by the Government of India have not been settled. No repayment has consequently been made in respect of these loans.

In regard to the Rehabilitation loans other than those mentioned in para 1 above, the revised terms and conditions of the repayment as recommended by the Finance Commission have not been accepted by the State Government. They pay to the Government of India whatever amount Government collect including arrears, if any, from the loanees during the year. A sum of Rs. 27.67 crores on account of principal and Rs. 13.27 crores on account of interest remained outstanding towards repayment of the loans on the 31st March, 1965, according to the original terms and conditions of repayment.

An amount of Rs. 31.68 crores was received by the State Government from the Government of India during 1964-65 as Ways and Means Advance for Plan Schemes of which a sum of Rs. 23.11 crores has been adjusted as loan and Rs. 8.57 crores as grants. The loan has been shown included in the total loan of Rs. 53.32 crores received during the year.

The Government of West Bengal have not considered any amortisation arrangement necessary for repayment of loans from the Central Government.

STATEMENT No. 4—DEBT POSITION—*concl'd.*(i) *Statement of Borrowings—concl'd.*

- (4) **Other Loans**—Particulars of the outstanding loans will be found in the Statement No. 17 at pages 121—126
- (5) **Unfunded Debt**—This item comprises the Provident Fund balances of Government Servants.

STATEMENT No. 4(ii).—SERVICE OF DEBT

(a) Interest on debt and other obligations : The total gross debt outstanding at the end of the year and the net amounts met from Revenue during the years 1963-64 and 1964-65 on account of interest charges were as shown below :

(In lakhs of rupees.)

	1963-64.	1964-65.	Net Increase (+) Decrease (-)
Gross Debt outstanding at the end of the year ..	4,12,45.26	4,70,08.48	+57,63.22
(i) Interest paid (including expenditure on management by Government on Debt and other obligations).	11,62.44	12,21.13	+58.69
(ii) Deduct—Interest realised by Government on State Loans and Advances.	2,52.14	1,21.24	-1,30.90
Interest realised on investment of cash balances ..	13.36	7.01	-6.35
Interest transferred to the accounts of Multipurpose River Schemes and treated as Capital Expenditure.	2,23.51	1,12.46	-1,11.05
(iii) Net amount of interest charges	6,73.43	9,80.42	+3,06.99
(iv) Percentage of Gross interest (item i) to total revenue receipts.	9.23	8.64	-0.59
(v) Percentage of net interest (item ii) to total revenue receipts.	5.35	6.94	+1.59
(b) Appropriation for reduction or Avoidance of Debt—			
Contribution to Sinking Funds	4,10.00	3,90.51	-19.49

STATEMENT No. 5—LOANS AND ADVANCES BY STATE GOVERNMENT

(i) Statement of Loans and Advances.

Categories of loans and Advances.	(In crores of rupees.)				
	Amount outstanding on 1st April, 1964.	Amount paid during the year.	Amount repaid during the year.	Amount outstanding on 31st March, 1965.	Net addition during the year.
1. Loans to Corporation, Port Trust and other Port Funds.	1.32	..	0.13	1.19	-0.13
2. Loans to Municipalities ..	0.96	0.11	0.04	1.03	+0.07
3. Loans to District and other Local Fund Committees.	0.49	0.01	..	0.50	+0.01
4. Advances to cultivators ..	4.55(A)	0.91	1.31	4.15	-0.40
5. Advances under Special Laws ..	0.48	..	..	0.48	..
6. Loans and Advances to Displaced persons.	42.61	0.25	0.15	42.71	+0.10
7. Loans under Community Development Project.	3.10	0.87	0.20	3.77	+0.67
8. Loans to Government Servants ..	0.30	0.29	0.07	0.52	+0.22
9. Loans to State Electricity Board	38.88	10.90	..	49.78	+10.90
10. Other Miscellaneous Loans and Advances.	23.94(B)	11.85	1.31	34.48	+10.54
Total ..	1,16.63	25.19	3.21	1,38.61	+21.98

(A) The opening balance differs from the previous year's closing balance by Rs. -0.01 lakh due to *proforma* correction made on account of rectification of misclassifications in Treasury Accounts relating to pre-partition period on receipt of requisition of correction from treasuries.

(B) The opening balance differs from the previous year's closing balance by Rs. +0.01 lakh due to *proforma* correction made on account of rectification of misclassifications in Treasury Accounts relating to pre-partition period on receipt of requisition of correction from treasuries.

STATEMENT No. 5—LOANS AND ADVANCES BY STATE GOVERNMENT—
concl'd.

(i) A detailed account of the transactions and balances outstanding under each category is given in Statement No. 18 at pages 128—141.

(ii) *Recoveries in arrears* ; The overdue amount of loans recoverable from the Municipalities, District and Union Boards, Calcutta Corporation, educational institutions and industrial concerns, etc., was Rs. 94.92 lakhs (Rs. 52.31 lakhs towards principal and Rs. 42.61 lakhs towards interest) as at the end of the year 1964-65. The details are given below :—

Serial No.	Name of the loanee	No. of loans	Amount overdue			Earliest period to which the arrear relates
			Principal	Interest	Total	
			(In lakhs of rupees.)			
1.	Educational institutions ..	71	4.06	3.08	7.14	1957-58
2.	Industrial Concerns and Municipalities receiving loans for rehabilitation of displaced persons.	135	34.65	33.68	68.33	1960-61
3.	Municipalities and District Boards.	64	6.62	5.35	11.97	1949-50
4.	Calcutta Corporation ..	9	5.38	0.36	5.74	1958-59
5.	Other Statutory bodies ..	2	1.60	0.14	1.74	1963-64

In addition to above, a total sum of Rs. 0.53 lakh (principal Rs. 0.41 lakh plus interest Rs. 0.12 lakh) is outstanding from the Purulia and Raghunathpur Municipalities (Purulia district) in respect of loans given to them by the Government of Bihar prior to 1st November, 1956. The date of commencement of repayment of two loans (amounting to Rs. 5.50 lakhs) given to the Purulia Municipality by the Government of Bihar during 1955-56 has not yet been decided by the Government of West Bengal as a result of which no recovery in respect of the two loans has been made.

Information regarding the amount of recoveries in arrears in respect of other loans for which the detailed records are maintained by Departmental Officers (item Nos. 4, 5, 7, and parts of 6 and 10 of the statement at page 24) is awaited.

(iii) The terms and conditions of repayment in respect of loans amounting to Rs. 56,12.79 lakhs advanced to Government-owned Corporations, etc., have not been settled and no repayment has, therefore, been made. The details of the loans are indicated below :

Serial No.	Name of the loanee	No. of loans	(In lakhs of rupees.)	
			Total amount of loan	Period during which loan was paid
1.	West Bengal Financial Corporation ..	7	11.87	1955-56 to 1961-62
2.	West Bengal State Electricity Board ..	68	50,75.10	1955-56 to 1964-65
3.	West Bengal Development Corporation ..	23	3,11.55	1956-57 to 1964-65
4.	Durgapur Development Authority ..	9	1.56	1959-60 to 1964-65
5.	Calcutta State Transport Corporation ..	6	1,98.63	1960-61 to 1964-65
6.	North Bengal State Transport Corporation ..	2	14.00	1961-62 to 1964-65
7.	West Bengal Bhudan Yagna Board ..	2	0.08	1964-65
			117	56,12.79

STATEMENT No. 6—GUARANTEES GIVEN BY THE GOVERNMENT IN RESPECT OF LOANS, ETC., RAISED BY STATUTORY CORPORATIONS, LOCAL BODIES AND OTHER INSTITUTIONS

Guarantees given by Government are shown below :

	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March, 1965
	(In lakhs of rupees.)	
(i) Working capital raised by Statutory Corporations and dividends thereon.	1,00.00	1,00.00
(ii) Loans, debentures, bonds, etc., raised by—		
(a) Statutory Corporations and Boards	7,95.47	7,95.47
(b) Government Companies	50.00	25.87
(c) Co-operative Banks and Institutions	12,12.34	1,76.89
(d) Joint Stock Companies	5,11.75	4,92.08
(e) Local Bodies	3,00.00	1,54.61
Total	29,69.56	17,44.92

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

The particulars of the guarantees by Government as on the 31st March, 1965 are given below :

Name of the public or other body for which the guarantee has been given and brief nature of the guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March, 1965
	(In lakhs of rupees.)	
1. Statutory Corporations and Boards—		
(a) Guarantee for the repayment of the capital and 3½ per cent. dividend thereon.	1,00.00	1,00.00
(b) Guarantee for the repayment of the amount raised by issue of bonds and interest at stipulated rates.	7,95.47	7,95.47
Total—Statutory Corporations and Boards	8,95.47	8,95.47
2. Government Companies—		
Guarantee for repayment of loans (and interest thereon) and overdrafts.	50.00	25.87
Total—Government Companies	50.00	25.87
3. Co-operative Banks and Societies, etc.—		
(a) Co-operative Banks—(2)		
(i) Guarantee for debentures issued and interest thereon	80.00	80.00
(ii) Guarantee for granting medium and short-term loans and cash credit advances by the State Bank of India and the Reserve Bank of India.	11,18.90	91.90
(iii) Guarantee for granting short-term loans by the West Bengal Provincial Co-operative Bank Ltd., for cold storage.	2.00	2.00
(b) Taxi-Drivers' Co-operative Societies (8)—Guarantee for repayment of loans (and interest thereon) and overdrafts.	11.64	2.99
Total—Co-operative Banks and Societies, etc.	12,12.34	1,76.89

STATEMENT No. 6—GUARANTEES GIVEN BY THE GOVERNMENT IN RESPECT OF LOANS, ETC., RAISED BY STATUTORY CORPORATIONS, LOCAL BODIES AND OTHER INSTITUTIONS—*concl'd.*

4. *Joint Stock Companies—*

Guarantee for repayment of loan (and interest thereon) and overdrafts.	5,11.75	4,92.08
Total—Joint Stock Companies	5,11.75	4,92.08

5. *Local Bodies—(1)*

Guarantee for repayment of loans (and interest thereon) and overdrafts.	3,00.00	1,54.61
Total—Local Bodies	3,00.00	1,54.61

Note 1—Guarantee to Government Companies—

The guarantee is for cash credit facilities up to the limit of Rs. 50 lakhs to be extended to the West Bengal Small Industries Corporation Ltd. by the State Bank of India from time to time as per requisition of the Corporation. A promissory note for the amount guaranteed together with interest was executed by the Corporation in favour of the Government of West Bengal.

Note 2—Guarantee to Joint Stock Companies—

Out of Rs. 5,11.75 lakhs shown under "Joint Stock Companies" a sum of Rs. 35.75 lakhs has been given on behalf of National Sugar Mills Ltd., West Bengal as stated below :

To whom given	Maximum amount of guarantee (In lakhs of rupees)	Remarks
(i) Messrs. Duncan and Steward Co. Ltd.	15.75	Guarantee for the value of machinery purchased by the Mills on deferred payment terms. The Mills having failed to pay the amount, Government made a total payment of Rs. 15,77,706 to the suppliers. The amount has been treated as loan to the Mills in view of their reported unsatisfactory financial condition.
(ii) West Bengal Financial Corporation.	10.00	The amount represents the loan taken by the Mills from the Financial Corporation repayable in nine annual instalments. Even the first instalment of principal, due on the 31st March, 1963, has not been repaid by the Mills. Interest payable quarterly has not also been paid since the 30th September, 1962. The total overdue amounts as on the 31st March, 1965, were Rs. 1,00,000 towards principal and Rs. 1,69,750 towards interest.
(iii) The Central Bank of India Ltd., Calcutta.	5.00	} Guarantee for the repayment of the loans taken by the Mills from these Banks.
(iv) The Canara Bank Ltd., Calcutta	5.00	

STATEMENT No. 7—CASH BALANCES AND INVESTMENT OF
CASH BALANCES

(In lakhs of rupees)

	As on 1st April, 1964	As on 31st March, 1965
<i>(A) General Cash Balance—</i>		
(1) Cash in Treasuries	22.21	16.19
(2) Deposits with the Reserve Bank	80.92	1,72.64
(3) Remittances in Transit	—2.07	0.04
Total	1,01.06	1,88.87
(4) Add—Investments held in the “Cash Balance Investment Account”.	1,78.60	10,73.52
Total (a)	2,79.66	12,62.39
<i>(B) Other Cash Balances and Investments—</i>		
(1) Cash with Departmental Officers	10.01	5.81
(2) Permanent Advance for contingent expenditure with Departmental Officers.	11.58	12.02
(3) Investments of earmarked funds	10,44.10	12,22.62
Total (b)	10,65.69	12,40.45
Total (a) and (b)	13,45.35	25,02.84

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 the close of each working day. If this balance falls on weekly settling days below the agreed minimum, the deficiency is made good either by taking a ways and means advance from the Reserve Bank or by selling Treasury Bills. The Bank allows the State Government Ways and Means Advances up to a maximum of Rs. 50 lakhs. If even after taking these advances, the State Government is not able to maintain the minimum cash balance the Bank allows the State Government overdrafts.

During the major part of April, 1964, the Cash Balance fell short of the stipulated minimum balance and Government had to take “Ways and Means Advance” of Rs. 50 lakhs from the Bank. In addition, overdrafts amounting to Rs. 8.87 lakhs were also obtained in order to cover short falls in the minimum balance ranging from Rs. 5 lakhs to Rs. 6.62 lakhs. These were, however, fully repaid during the year together with interest amounting to Rs. 1.07 lakhs. No Treasury Bills were issued during the year.

2. The balances under the head “Remittances in Transit” represent remittances between Treasuries and Currency Chests remaining unadjusted on the 31st March, 1965.

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. 7.01 lakhs.

4. The details of the investments out of the earmarked Funds are given in statement No. 19 at pages 142—148.

STATEMENT No. 8—SUMMARY OF BALANCES UNDER CONSOLIDATED
FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT.

The following is a summary of the balances as on 31st March, 1965 :

Debit balance.	Section of the General Account.	Name of Account.	Credit balance.
Rs.			Rs.
		Consolidated Fund—	
52,35,75,545	A to M and Part of T.	Government Account.	
	O	Public Debt	4,54,32,59,012
38,61,16,822	Q	Loans and Advances by State/Union Territory Government—	
		Contingency Fund—	
		Contingency Fund	4,99,12,491
		Public Account—	
	S	Unfunded Debt	15,75,88,606
	T	Deposits and Advances—	
		(i) Deposits bearing interest	3,28,10,411
		(ii) Deposits not bearing interest-gross balance.	60,91,08,357
12,22,62,260		Investments	
5,08,87,521		(iii) Advances not bearing interest .. .. .	..
		(iv) Suspense—	..
10,73,52,045		Investments.	..
		Other Items (Net)	2,72,67,821
	U	Remittances—	
21,23,81,191		I—Remittances within India	15,16,060
1,88,87,374	X	Cash Balance (closing) .. .. .	..
5,42,14,62,758		Total	5,42,14,62,758

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 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.

STATEMENT No. 8—SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT—contd.

2. Subject to the remarks in note 3 below, the balances, whether in cash 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 and 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, Deposits and Remittance Heads and Contingency Fund is given in Statement No. 16.

In a number of cases, there are unreconciled differences in the closing balances 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 Treasury Officers as detailed in the Appendix to 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.

Head of Account.	Number of acceptance awaited.	Year from which acceptances are awaited.	Amount (In lakhs rupees.)
1	2	3	4
Q—Loans and Advances by the State/Union Territory Government—			
Loans to Local Funds, Private Parties, etc.—			
(1) Loans under Land Improvement Act XIX of 1883.	13	1962-63	5.00
" (2) Agriculturists' Loan Act XII of 1884 ..	17	1962-63	3,73
(3) Loans under the scheme for distribution of chemical fertilisers.	15	1962-63	35
(4) Assistance to needy fishermen and Co-operative Societies.	28	1962-63	2
(5) Medium term loan for fish production in semi-derelict tank.	26	1962-63	7
(6) Loans to Municipalities	17	1962-63	1,03
T—Deposits and Advances—			
Part II—Deposits not bearing interest—			
Deposits of Local Funds—			
(i) Municipal Funds	31	1962-63	1,03
Civil Deposits—			
(i) Personal Deposits	327	1963-64	7,65

STATEMENT No. 8—SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT—*concl'd.*

4. Full information regarding the different Local Funds, Deposits and Advances, etc., relating to the State of Cooch Behar, since merged with West Bengal, has not been furnished by administrative authorities. It has not, therefore, been possible to include such items in the relevant broadsheets and other registers of the Accounts 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 Remittance heads are to be transferred by the Government of Bihar to the Government of West Bengal. A portion of the amount under Debt heads was adjusted in the accounts of 1962-63. As regards other adjustments, the matter is under correspondence with the Government of Bihar.

Government Account

6. Under the system of book-keeping followed in 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 1964-65 given below will show how the net amount at the end of the year has been arrived at :

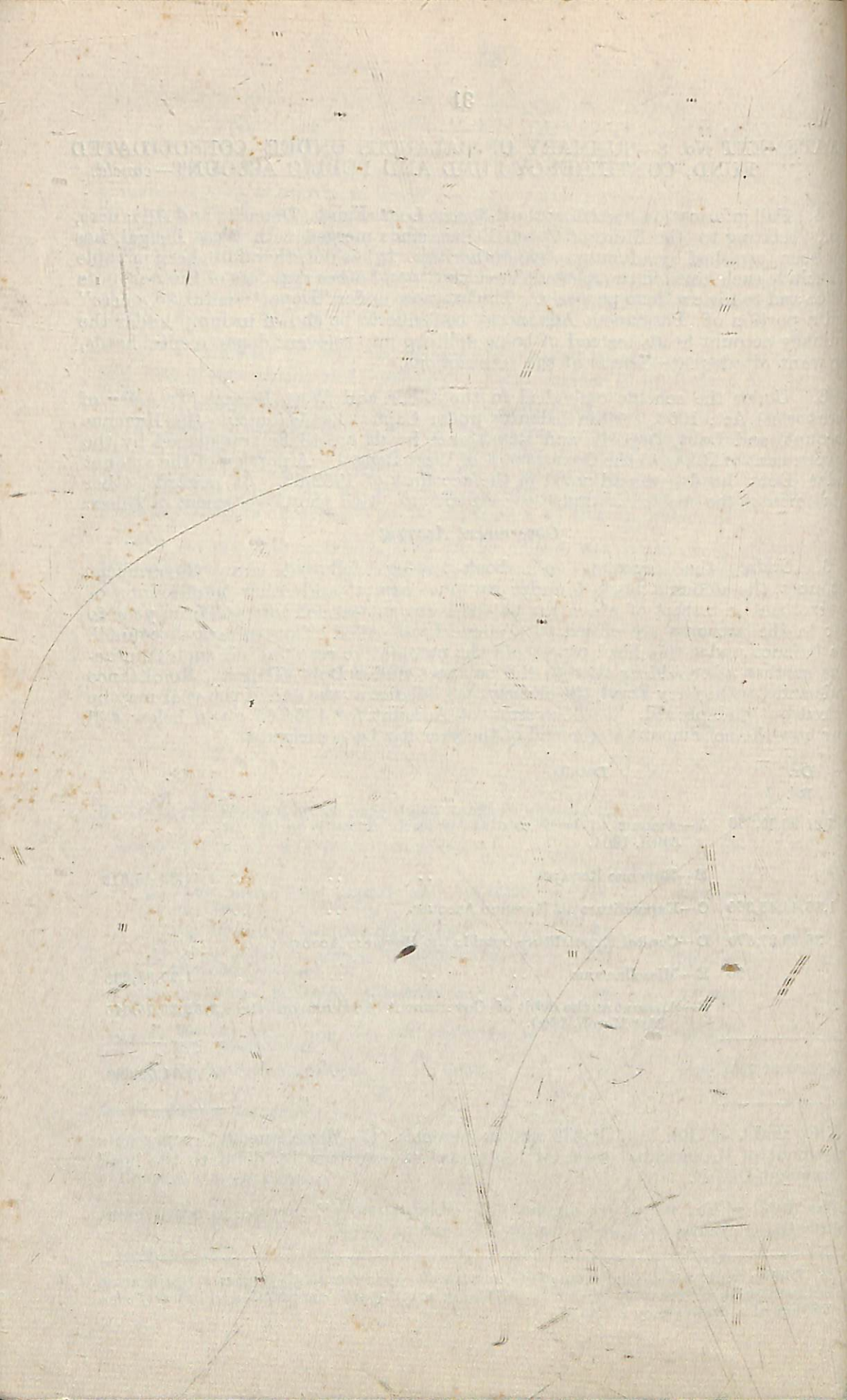
Dr. Rs.	Details.	Cr. Rs.
(a) 3,21,96,79,276	A—Amount at the debit of Government Account on the 1st April, 1964.	..
	B—Revenue Receipts	1,41,33,45,513
1,35,44,45,360	C—Expenditure on Revenue Account .. .. .	..
38,23,27,570	D—Capital Expenditure outside the Revenue Account .. .. .	..
90	E—Miscellaneous	1,95,31,238
	F—Amount at the debit of Government Account on the 31st March, 1965.	3,52,35,75,545
4,95,64,52,296	Total	4,95,64,52,296

The credit of Rs. 1,95,31,238 shown against "E—Miscellaneous" represents adjustment of the nominal value of the cancelled securities by debit to the head "Permanent Debt".

The debit of Rs. 90 shown against "E—Miscellaneous" represents adjustment of old missing credits relating to General Provident Fund.

(a) Differs from the closing balance of the previous year due to (i) *proforma* rectification of misclassification in Treasury Accounts pertaining to pre-partition period and (ii) *proforma* rectification of a discrepancy of Re. 1.

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PART II—Detailed Accounts and Other Statements

A—Revenue and Expenditure

A—Revenue and Expenditure
PART II—Detailed Accounts and Other Statements

STATEMENT No. 9—STATEMENT OF REVENUE AND EXPENDITURE
UNDER DIFFERENT HEADS EXPRESSED AS A PERCENTAGE OF
TOTAL REVENUE/TOTAL EXPENDITURE

Heads	Amount in thousands of rupees	Percentage of total Revenue	Percentage of total Expenditure
1	2	3	4
Taxes, Duties and Other Principal Heads of Revenue—			
IV—Taxes on Income other than Corporation Tax.	15,71,82	11.12	11.60
V—Estate Duty	52,29	0.37	0.39
IX—Land Revenue	7,82,40	5.54	5.78
X—State Excise Duties	10,54,97	7.46	7.79
XI—Taxes on Vehicles	5,34,02	3.78	3.94
XII—Sales Tax	36,88,65	26.10	27.23
XIII—Other Taxes and Duties	13,73,87	9.72	10.14
XIV—Stamps	6,23,88	4.41	4.61
XV—Registration Fees	1,31,00	0.93	0.97
Total—Taxes, Duties and Other Principal Heads of Revenue.	98,12,90	69.43	72.45
Debt Services	3,32,63	2.35	2.46
Administrative Services	1,60,65	1.14	1.19
Social and Developmental Services	8,51,81	6.03	6.29
Multipurpose River Schemes, Irrigation and Elec- tricity Schemes.	1,14,82	0.81	0.85
Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.	77,94	0.55	0.58
Transport and Communications (other than Roads).	11,01	0.08	0.08
Miscellaneous	4,36,64	3.09	3.22
Contributions and Miscellaneous Adjustments	23,33,68	16.51	17.23
Extraordinary Items	1,38	0.01	0.01
Grand Total—Revenue Receipts	1,41,33,46	100.00	104.36

STATEMENT No. 9—STATEMENT OF REVENUE AND EXPENDITURE UNDER DIFFERENT HEADS EXPRESSED AS A PERCENTAGE TOTAL REVENUE/TOTAL EXPENDITURE—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.	6,77	0.05	0
9—Land Revenue	4,50,69	3.19	3
10—State Excise Duties	59,29	0.42	0
11—Taxes on Vehicles	4,50	0.03	0
12—Sales Tax	33,19	0.23	0
13—Other Taxes and Duties	16,84	0.12	0
14—Stamps	17,64	0.12	0
15—Registration Fees	34,65	0.25	0
Total—Collection of Taxes, Duties, etc. ..	6,23,57	4.41	4
B—Debt Services	14,99,18	10.60	11
C—Administrative Services	22,36,22	15.83	16
D—Social and Developmental Services—			
Education	27,67,85	19.58	20
Medical	10,00,94	7.08	7
Public Health	3,33,06	2.36	2
Agriculture	9,08,34	6.43	6
Industries	3,83,11	2.71	2
Community Development Projects, National Extension Service and Local Developmental Works.	3,28,63	2.32	2
Other Social and Developmental Services	5,23,92	3.71	3
Total—Social and Developmental Services	62,45,85	44.19	46
E—Multipurpose River Schemes, Irrigation and Electricity Schemes.	4,73,64	3.35	3
F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.	6,07,19	4.30	4
G—Transport and Communications (other than Roads).	23,59	0.17	0
I—Miscellaneous	17,27,83	12.23	12
J—Contributions and Miscellaneous Adjustments ..	3	..	..
K—Extraordinary Items	1,07,35	0.76	0
Grand Total—Expenditure on Revenue Account ..	1,35,44,45	95.84	100

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

1	<i>Charged</i>	<i>Voted</i>	<i>Total</i>
	2	3	4
	Rs.	Rs.	Rs.
Expenditure on Revenue Account ..	15,62,84,463	1,19,81,60,897	(b) 1,35,44,45,360
Expenditure outside the Revenue Account ..	1,89,017	38,21,38,553	38,23,27,570
Disbursements under Public Debt, Loans and Advances, etc. (a)	30,76,25,663	25,19,22,451	55,95,48,114
Total ..	46,40,99,143	1,83,22,21,901	2,29,63,21,044

Charged
Expenditure *Voted*
Expenditure

(a) The figures have been arrived at as follows :

O—Public Debt—			
Permanent Debt		1,96,83,438	..
Floating Debt		15,37,00,000	..
Loans from the Central Government		13,22,36,035	..
Other loans		20,06,190	..
Q—Loans and Advances by the State/Union Territory Govern- ments—			
Loans to Local Funds, Private Parties, etc.			24,89,74,746
Loans to Government Servants			29,47,705
Total ..		30,76,25,663	25,19,22,451

(b) Excludes Rs. 87,509 met out of Contingency Fund during 1964-65 and not recouped to the Fund before the close of the year.

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

Heads	Actuals for 1964-65 Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—	
IV—Taxes on Income other than Corporation Tax—	
Taxes on Agricultural Income	82,85,414
Miscellaneous	28,303
Share of net proceeds assigned to States	14,94,20,000
<i>Deduct—Refunds</i>	-5,51,255
Total ..	15,71,82,462
V—Estate Duty—	
B—Estate Duty on property other than Agricultural Land—Share of net proceeds assigned to States.	52,29,000
Total ..	52,29,000
IX—Land Revenue—	
Ordinary Revenue	1,32,85,287
Sale of Government Estates	645
Sale-proceeds of waste-lands and redemption of land tax	32,402
Recoveries on account of survey and settlement charges	172
Rent, etc., of fisheries	94,890
Recovery of cost of maintenance of boundary pillars	7
Receipts from the management of ex-Zamindari Estates	5,88,20,162
Rates and cesses of land	41,01,516
Recoveries of overpayments	1,69,676
Collection of payments for services rendered	6,29,950
Miscellaneous	11,59,094
<i>Deduct—Refunds</i>	-54,241
Total ..	7,82,39,560

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

Heads	Actuals for 1964-65 Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE	
<i>—contd.</i>	
X—State Excise Duties—	
Country spirits	6,14,48,396
Country fermented liquor	72,96,638
Malt liquors	41,58,805
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	1,73,15,055
Receipts from commercial spirits including denatured spirits and medicated wines.	94,04,430
Opium	8,49,436
Hemp and other drugs	47,68,510
Fines, confiscation and miscellaneous	4,86,612
Recoveries of overpayments	2,010
Collection of payments for services rendered	3,49,493
<i>Deduct—Refunds</i>	-5,82,609
Total	<u>10,54,96,776</u>
XI—Taxes on Vehicles—	
Receipts under the Indian Motor Vehicles Act	65,68,639
Receipts under the Provincial Motor Vehicles Taxation Act	4,53,87,008
Other Receipts	15,95,888
<i>Deduct—Refunds</i>	-1,49,429
Total	<u>5,34,02,106</u>
XII—Sales Tax—	
Receipts under the Central Sales Tax Act	14,54,98,926
Receipts under the State Sales Tax Act	22,64,20,802
Miscellaneous	1,36,529
<i>Deduct—Refunds</i>	-31,91,001
Total	<u>36,88,65,256</u>

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

Heads	Actuals for 1964-65.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE <i>—contd.</i>	Rs.
XIII—Other Taxes and Duties—	
A—Taxes on Luxuries including Taxes on Entertainments, Amusements, Betting and Gambling—	
Entertainment Tax	3,00,92,427
Betting Tax—Totalisator	1,06,40,886
<i>Deduct—Refunds</i>	—9,895
Total ..	4,07,23,418
B—Electricity Duties—	
Fees under the Indian Electricity Rules, 1956, and fees for the electrical inspection of cinemas.	8,28,420
Tax on consumption of Electricity	6,44,18,647
Other Receipts	30,465
<i>Deduct—Refunds</i>	—7,662
Total ..	6,52,69,870
D—Other Items—	
Receipts under the Bengal Raw Jute Taxation Act, 1941	76,14,078
Receipts under the West Bengal Taxes on Entry of Goods in Local Areas Act, 1955.	2,40,59,325
Miscellaneous	4,781
<i>Deduct—Refunds</i>	—2,84,833
Total ..	8,13,93,351
Grand Total ..	13,73,86,640
XIV—Stamps—	
A—Non-Judicial—	
Sale of Stamps	5,07,65,635
Duty on impressing documents	6,28,150
Fines and penalties	27,174
Miscellaneous	9,720
<i>Deduct—Refunds</i>	—28,17,660
Total—Non-Judicial ..	4,86,13,019

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

Heads	Actuals for 1964-65.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE — <i>concl.</i>	Rs.
XIV—STAMPS—<i>concl.</i>	
B—Judicial—	
(i) Court Fees— Court fees realised in Stamps	1,31,53,577
Total ..	1,31,53,577
(ii) Other Receipts—	
Sale of Stamps	6,37,584
Fines and Penalties	10,13.
Miscellaneous	1,623
<i>Deduct—Refunds</i>	-28,026
Total ..	6,21,314
Total Judicial ..	1,37,74,891
Total—Non-Judicial ..	4,86,13,016
Grand Total ..	6,23,87,907
XV—Registration Fees—	
Fees for registering documents	1,22,50,375
Fees for copies of registered documents	3,39,827
Miscellaneous	5,14,183
<i>Deduct—Refunds</i>	-4,463
Total ..	1,30,99,922
Total—A—Taxes, Duties and Other Principal Heads of Revenue ..	98,12,89,629

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

Heads	Actuals for 1964-65 Rs.
B—DEBT SERVICES—	
XVI—Interest—	
B—Interest from Commercial Departments—	
Interest received from Commercial Departments	1,68,61,458
C—Other Interest Receipts—	
Interest on loans and advances by the State Governments	1,21,23,616
Interest realised on investments of Cash Balances	7,01,342
Interest on arrears of Revenue—	
(i) Land Revenue	32,95,538
(ii) Other Revenue	19,308
(iii) Sales Tax	2,00,466
Miscellaneous	61,251
Total	3,32,62,979
Total—B—Debt Services	3,32,62,979
C—ADMINISTRATIVE SERVICES—	
XVII—Administration of Justice—	
Sale proceeds of unclaimed and escheated property	51,132
Court-fees realised in cash	10,804
General fees, fines and forfeitures	59,14,911
Pledership and Mukhtearship Examination fees	10
Receipts of the Official Assignee	70,319
Receipts of the Official Receiver, Calcutta	1,82,668
Miscellaneous fees and fines—	
(i) Records Room Receipts	1,568
(ii) Other Receipts	2,32,702
Miscellaneous	4,83,583
Recoveries of overpayments	8,641
Collection of payments for services rendered	7,398
Deduct—Refunds	—78,434
Total	68,85,302

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

Heads.		Actuals for 1964-65
C—ADMINISTRATIVE SERVICES— <i>concl'd.</i>		Rs.
XVIII—Jails—		
Jails		6,19,117
Jails manufactures		7,43,650
Recoveries of overpayments		300
	Total ..	13,63,067
XIX—Police—		
Police supplied to Railways		9,406
Police supplied to public departments, private companies and persons		1,02,943
Receipts and recoveries on account of Presidency Police		23,29,948
Fees, fines and forfeitures		1,23,752
Recoveries of overpayments		41,126
Collection of payments for services rendered		4,86,234
Miscellaneous		7,23,865
<i>Deduct</i> —Refunds		26,315
	Total ..	37,90,959
XXI—Miscellaneous Departments—		
Examination fees		1,24,720
Administration of Indian Partnership Act, 1932		42,468
Fire Services		33,50,308
Miscellaneous		5,19,201
<i>Deduct</i> —Refunds		10,878
	Total ..	40,25,819
Total—C—Administrative Services		1,60,65,147

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

Heads.	Actuals for 1964-65
	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—	
XXII—Education—	
A—University—	
Fees, Government Arts Colleges	12,48,696
Fees, Government Professional Colleges	6,37,359
B—Secondary—	
Fees, Government Secondary Schools	8,93,221
D—Special—	
Fees and other receipts, Government Special Schools	1,08,030
F—General—	
Income from endowments	112
Recoveries of overpayments	6,111
Collection of payments for services rendered	18,704
Miscellaneous	35,32,667
<i>Deduct—Refunds</i>	-1,96,744
Total	62,48,156
XXIII—Medical—	
Fees, Medical Schools and Colleges	6,93,745
Hospital Receipts	27,10,996
Mental Hospital Receipts	16,746
Sale of Medicines	6,36,034
Contributions	4,59,386
Income from endowments	79,204
Recoveries of overpayments	1,26,630
Collection of payments for services rendered	4,53,674
Miscellaneous	14,99,659
Receipts on account of provincialisation of Sadar and Subdivisional Hospitals.	120
<i>Deduct—Refunds</i>	-1,33,939
Total	65,42,255

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

Heads.	Actuals for 1964-65.
	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES— <i>contd.</i>	
XXIV—Public Health—	
Sale proceeds of sera and vaccines, etc.	1,38,799
Contributions	28,672
Recoveries of overpayments	25,655
Collection of payments for services rendered	1,93,416
Miscellaneous	11,40,289
Total ..	15,26,831
XXV—Agriculture—	
Agricultural receipts	3,93,70,056
Fisheries	2,38,363
Recoveries of overpayments	5,51,379
Collection of payments for services rendered	11,548
<i>Deduct—Refunds</i>	-19,838
Total ..	4,01,51,508
XXVII—Animal Husbandry—	
Fees, Veterinary Colleges and Schools	29,088
Other receipts	21,97,256
Collection of payments for services rendered	366
<i>Deduct—Refunds</i>	-1,551
Total ..	22,25,159
XXVIII—Co-operation—	
Audit fees	6,06,900
Miscellaneous	1,18,534
<i>Deduct—Refunds</i>	-363
Total ..	7,25,071

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

Heads.	Actuals for 1964-65
D—SOCIAL AND DEVELOPMENTAL SERVICES—	
<i>concl'd.</i>	
XXIX—Industries—	
Industries	1,16,96,815
Cottage and Small-scale Industries	50,63,028
Cinchona Plantations	58,51,068
Recoveries of overpayments	4,567
Collection of payments for services rendered	3,708
<i>Deduct—Refunds</i>	-2,33,780
Total ..	2,23,85,406
XXXI—Community Development Projects, National Extension Service and Local Development Works—	
A—Community Development Projects—	
Community Development Projects	7,46,660
Total ..	7,46,660
XXXII—Miscellaneous Social and Developmental Organisations—	
Labour and Employment	26,01,460
Miscellaneous	20,50,630
<i>Deduct—Refunds</i>	-21,500
Total ..	46,30,590
Total—D—Social and Developmental Services ..	8,51,81,656
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—	
XXXIII—Multipurpose River Schemes—	
Mayurakshi Reservoir Project	56,35,100
<i>Deduct—Refunds</i>	-100
Total ..	56,35,000

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

Heads.	Actuals for 1964-65.
	Rs.
—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—<i>contd.</i>	
XXIV—Irrigation, Navigation, Embankment and Drainage Works (Commercial) —	
A—Irrigation Works—	
(2) Unproductive Works—	
Direct Receipts—	
Water rates	29,43,387
Sales of Water	10,585
Navigation	1,106
Rents	3,277
Recoveries of expenditure	3
Miscellaneous	10,94,656
Plantation	1,707
Other canal produce	994
Total—A—Irrigation, etc. ..	<u>40,55,665</u>
B—Navigation, Embankment and Drainage Works—	
(2) Unproductive Works—	
Direct Receipts—	
Navigation	1,84,438
Sales of Water	620
Rents	9,721
Miscellaneous	60,642
Total—B—Navigation, etc. ..	<u>2,55,421</u>
Grand Total ..	<u>43,11,086</u>
XXV—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial) —	
A—Irrigation Works—	
Direct Receipts—	
Water rates	7,42,713
Rents	410
Miscellaneous	3,08,942
Total—Irrigation, etc. ..	<u>10,52,065</u>

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

Heads.	Actuals for 1964-65 Rs.
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—<i>concl.</i>	
B—Navigation, Embankment and Drainage Works—	
Direct Receipts—	
Navigation	31,7
Sales of Water	2,5
Rents	1,05,5
Recoveries of expenditure	17,8
Miscellaneous	3,23,6
<i>Deduct—Refunds</i>	—8
Total B—Navigation, etc.	4,83,4
Grand Total	15,35,5
Total E—Multipurpose River Schemes, Irrigation and Electricity Schemes	1,14,81,6
F—PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS—	
XXXVII—Public Works—	
Rents	19,81,4
Ferry Receipts	5,71,4
Tolls on Roads	7,03,4
Recoveries of expenditure	18,68,5
Miscellaneous	26,83,5
<i>Deduct—Refunds</i>	—14,7
Total	77,93,6
Total F—Public Works (Including Roads) and Schemes of Miscellaneous Public Improvements	77,93,6
G—TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS)—	
XXXIX—Ports and Pilotage—	
Sale proceeds of vessels and stores	1,3
Registration and other fees	10,0
Miscellaneous	78,7
Total	90,1

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

Heads.	Actuals for 1964-65
	Rs.
—TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS)—	
<i>concl'd.</i>	
LIII—Road and Water Transport Schemes—	
. Road Transport—	
Road Transport Services	10,10,554
Total	10,10,554
Total G—Transport and Communications (other than Roads)	11,00,719
—MISCELLANEOUS—	
LVIII—Contributions and Recoveries towards Pensions and other Retirement Benefits—	
Contributions for pensions and gratuities	9,38,502
Miscellaneous	1,39,705
Total	10,78,207
LIX—Stationery and Printing—	
Stationery receipts	1,73,161
Sale of plain paper used with stamps	1,65,352
Sale of Gazettes and other Government Publications	1,75,660
Other press receipts	3,28,564
Receipts in England	749
Total	8,43,486
—Forest—	
Timber and other produce removed from the forests by Government agency	33,26,861
Timber and other produce removed from the forests by consumers or purchasers.	1,10,00,122
Drift and waif wood and confiscated forest produce	1,25,218
Receipts from the management of ex-Zamindari Estates	68,67,487
Miscellaneous	4,63,862
Deduct—Refunds	—19,790
Total	2,17,63,760

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

Heads.	Actuals for 1964-6
	Rs.
I—MISCELLANEOUS—<i>concl'd.</i>	
LII—Miscellaneous—	
Unclaimed deposits	53,30,2
Sale of old stores and materials	1,56,7
Fees for Government audit	25,8
Rent, rates and taxes	4,02,7
Other fees, fines and forfeitures	73,1
Contributions for Five-Year-Plan	25,0
Receipts on account of displaced persons	85,53,8
Recoveries of overpayments	6,74,5
Collection of payments for services rendered	5,97,5
Net gain by exchange on Remittance transactions	
Receipts in connection with Elections	33,0
Miscellaneous	66,70,4
Loss or gain by exchange	
<i>Deduct—Refunds</i>	—25,65,1
Total	1,99,78,0
Total—I—Miscellaneous	36,64,
J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS—	
LV—States' share of Union Excise Duties—	
State's share of Union Excise Duties	4,36,58,0
Share of net proceeds of Additional Duties of Excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957, assigned to State.	3,51,96,0
Total	7,88,54,0

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

Heads	Actuals for 1964-65 Rs.
J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS	
<i>—contd.</i>	
LVI—Grants-in-aid from Central Government—	
B—Other Grants-in-aid—	
Forest	17,12,860
Irrigation and Navigation	20,39,939
Education	5,73,47,893
Medical	42,97,000
Public Health	1,43,67,092
Agriculture	92,04,247
Animal Husbandry	23,59,750
Co-operation	3,79,800
Public Works	1,03,21,255
Industry	79,10,687
Community Development Projects, National Extension Service and Local Development Works.	1,74,65,000
Labour and Employment	8,89,061
Miscellaneous Social and Developmental Organisations	1,05,16,000
Miscellaneous	85,32,034
Grants in lieu of Tax on Railway Passenger Fares	79,00,000
<i>Deduct—Refunds</i>	—10,38,659
Total—Other Grants-in-aid	15,42,03,959
Total	15,42,03,959
LVII—Miscellaneous adjustments between Central and State/Union Territory Governments—	
Contributions from the Central Government on account of Administration of Petroleum and Explosive Acts.	17,664
Contributions from the Central Government on account of Administration of the Indian Arms Act.	2,12,269
Contributions from the Central Government on account of Administration of Rice Milling Industry (Regulation) Act.	11,985
Total	2,41,918

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

Heads.	Actuals for 1964-65. Rs.
J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS	
— <i>concl.</i>	
LVIII—Dividends, etc., from Commercial and other Undertakings—	
Other Commercial Undertakings	68,414
Total ..	68,414
<hr/>	
Total J—Contributions and Miscellaneous Adjustments	23,33,68,291
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K—EXTRAORDINARY ITEMS—	
LXIA—Receipts connected with National Emergency, 1962—	
Civil Defence	76,336
Other Receipts	61,359
Total—K—Extraordinary Items	1,37,695
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Total—Revenue] ..	1,41,33,45,513
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**STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS.**

Heads.	Actuals for 1964-65.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
A—COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUES—			
4—Taxes on Income other than Corporation Tax—			
Collection of Taxes on Agricultural Income	..	6,77,494	6,77,494
Total	..	6,77,494	6,77,494
9—Land Revenue—			
Charges of administration	64,91,994	64,91,994
Management of Government Estates	44,169	44,169
Survey, Settlement and Record Operations	1,030	56,53,125	56,54,155
Land Records	57,097	57,097
Expenditure in connection with ex-Zamindari Estates.	77,732	3,27,44,074	3,28,21,806
Total	..	78,762	4,49,90,459
10—State Excise Duties—			
Superintendence	12,34,006	12,34,006
District Charges	(a)1,000	(a)45,96,308
Cost of Opium supplied to State Excise Department.	..	98,174	98,174
Total	..	1,000	59,27,488
11—Taxes on Vehicles—			
Compensations to local bodies, etc. (b)	..	4,50,000	4,50,000
Total	..	4,50,000	4,50,000

(a) Excludes Rs. 704 met out of Contingency Fund during the year 1964-65 and not recouped to the Fund before the close of the year.

(b) According to the prescribed classification, payments relating to "assignments and compensations" out of the proceeds of certain taxes and duties are to be recorded under a separate Major Head "Other Miscellaneous Compensations and Assignments". The classification adopted here (under the Major Head "Taxes on Vehicles") follows the State Budget Estimates. The correct classification has been adopted from the accounts of 1965-66.

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

Heads.	Actuals for 1964-65		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
A—COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUES—<i>concl.</i>			
12—Sales Tax—			
Collection Charges—			
Collection under the Bengal Finance (Sales Tax) Act, 1941.	..	33,19,048	33,19,048
Total	33,19,048	33,19,048
13—Other Taxes and Duties—			
Collection Charges—			
Entertainment Tax	2,00,355	2,00,355
Betting Tax	10,000	10,000
Charges under the Electricity Acts	10,44,557	10,44,557
Taxes on Entry of Goods in Local Area	4,28,891	4,28,891
Total	16,83,803	16,83,803
14—Stamps—			
A—Non-Judicial—			
Superintendence	1,36,058	1,36,058
Charges for the sale of stamps	9,31,590	9,31,590
Cost of stamps supplied from Central Stamp Stores.	..	4,26,987	4,26,987
B—Judicial—			
Superintendence	68,029	68,029
Charges for the sale of stamps	55,995	55,995
Cost of stamps supplied from Central Stamps Stores.	..	1,45,794	1,45,794
Total	17,64,453	17,64,453
15—Registration Fees—			
Superintendence	1,33,249	1,33,249
District Charges	33,31,395	33,31,395
Total	34,64,644	34,64,644
Total—A—Collection of Taxes, Duties and Other Principal Revenues.	5,29,762	6,18,27,389	6,23,57,151

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

Heads.	Actuals for 1964-65.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
B—DEBT SERVICES—			
16—Interest on Debt and Other Obligations—			
A—Interest on Public Debt and Other Obligations—			
1—Interest on Ordinary Debt—			
(i) Debt raised in India—			
1. Interest on Permanent Loans—			
4 per cent. West Bengal Loan, 1963 ..	2,245	..	2,245
4 per cent. West Bengal Loan, 1964 ..	5,29,167	..	5,29,167
4 per cent. West Bengal Loan, 1967 ..	30,23,586	..	30,23,586
4 per cent. West Bengal Loan, 1968 ..	28,71,364	..	28,71,364
4 per cent. West Bengal Loan, 1969 ..	28,14,264	..	28,14,264
4½ per cent. West Bengal Loan, 1970 ..	21,61,376	..	21,61,376
4 per cent. West Bengal Loan, 1971 ..	30,92,242	..	30,92,242
4½ per cent. West Bengal Loan, 1972 ..	31,54,611	..	31,54,611
4½ per cent. West Bengal Loan, 1974 ..	31,16,372	..	31,16,372
4¾ per cent. West Bengal Loan, 1976 ..	15,88,534	..	15,88,534
2. Discount on Loans—			
4 per cent. West Bengal Loan, 1969 ..	20,000	..	20,000
4½ per cent. West Bengal Loan, 1970 ..	21,000	..	21,000
4 per cent. West Bengal Loan, 1971 ..	32,000	..	32,000
4½ per cent. West Bengal Loan, 1972 ..	17,000	..	17,000
4½ per cent. West Bengal Loan, 1974 ..	15,000	..	15,000
3. Floating Loans—			
Interest on other Floating Loans ..	3,01,405	..	3,01,405
4. Other items—Management of Debt ..			
Expenditure connected with the issue of new loans and sale of securities held in Cash Balance Investment Account.	176	..	176
5. Interest on Other Loans ..	28,52,586	..	28,52,586
Total—1—Interest on Ordinary Debt ..	2,56,60,524	..	2,56,60,524

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

Heads.	Actuals for 1964-65.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
B—DEBT SERVICES—<i>contd.</i>			
16—Interest on Debt and Other Obligations—<i>concl.</i>			
2. Interest on Unfunded Debt—			
5. State Provident Funds—			
Interest on General Provident Fund..	53,45,127	..	53,45,127
Interest on Indian Civil Services Provident Fund.	50,687	..	50,687
Interest on Indian Civil Services (Non-European Members) Provident Fund.	34,546	..	34,546
Interest on All-India Services Provident Funds.	1,21,825	..	1,21,825
Interest on Contributory Provident Funds.	1,96,653	..	1,93,653
Total—2—Interest on Unfunded Debt	57,48,838	..	57,48,838
3. Interest on Other Obligations—			
Miscellaneous	1,29,178	29,54,047	30,83,225
Total—3—Interest on Other Obligations	1,29,178	29,54,047	30,83,225
Total—1, 2 and 3	3,15,38,540	29,54,047	3,44,92,587
B—Interest on Inter-Governmental Debt—			
Interest on loans taken from the Central Government.	8,76,20,883	..	8,76,20,883
D—Transfers—			
Deduct—Interest on Capital advanced to the Damodar Valley Corporation.	-1,12,46,431	..	= 1,12,46,431
Total ..	10,79,12,997	29,54,047	11,08,67,044

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

Heads.	Actuals for 1964-65.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
B—DEBT SERVICES—<i>concl'd.</i>			
17—Appropriation for Reduction or Avoidance of Debt—			
<i>Sinking Funds.</i>			
(i) 4 per cent. West Bengal Loan, 1964 ..	11,43,000	..	11,43,000
(ii) 4 per cent. West Bengal Loan, 1967 ..	45,82,000	..	45,82,000
(iii) 4 per cent. West Bengal Loan, 1968 ..	42,29,000	..	42,29,000
(iv) 4½ per cent. West Bengal Loan, 1970 ..	26,34,000	..	26,34,000
(v) 4 per cent. West Bengal Loan, 1971 ..	37,67,000	..	37,67,000
(vi) 4 per cent. West Bengal Loan, 1969 ..	62,07,000	..	62,07,000
(vii) 4½ per cent. West Bengal Loan, 1972 ..	45,18,000	..	45,18,000
(viii) 4½ per cent. West Bengal Loan, 1974 ..	36,34,000	..	36,34,000
Total—Sinking Funds ..	3,07,14,000	..	3,07,14,000
<i>Depreciation Funds.</i>			
(i) 4 per cent. West Bengal Loan, 1964 ..	3,00,000	..	3,00,000
(ii) 4 per cent. West Bengal Loan, 1967 ..	13,83,000	..	13,83,000
(iii) 4 per cent. West Bengal Loan, 1968 ..	12,50,000	..	12,50,000
(iv) 4½ per cent. West Bengal Loan, 1970 ..	7,90,000	..	7,90,000
(v) 4 per cent. West Bengal Loan, 1971 ..	11,62,000	..	11,62,000
(vi) 4 per cent. West Bengal Loan, 1969 ..	11,71,000	..	11,71,000
(vii) 4½ per cent. West Bengal Loan, 1972 ..	11,85,000	..	11,85,000
(viii) 4½ per cent. West Bengal Loan, 1974 ..	10,96,000	..	10,96,000
Total—Depreciation Funds ..	83,37,000	..	83,37,000
Total ..	3,90,51,000	..	3,90,51,000
Total—B—Debt Services ..	14,69,63,997	29,54,047	14,99,18,044

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

Heads.	Actuals for 1964-65.		
	Charged.	Voted	Total.
	Rs.	Rs.	Rs.
C—ADMINISTRATIVE SERVICES			
18—Parliament and State/Union Territory Legislatures—			
B—State Legislature—			
Legislative Council	45,535	3,30,706	3,76,241
Legislative Assembly	37,559	12,18,273	12,55,832
State/Union Territory Legislature Secretariat ..		8,45,019	8,45,019
C—Elections—			
Other Election charges		4,35,397	4,35,397
Total ..	83,094	28,29,395	29,12,489
19—General Administration—			
A—President, Vice-President, Heads of States/ Union Territories, Cabinet and Ministers—			
Emoluments of the Governor ..	66,000		66,000
Secretariat Staff of the Governor ..	2,01,352		2,01,352
Staff and Household of the Governor ..	2,21,775		2,21,775
Entertainment and Hospitality Expenses ..	34,178	75,663	1,09,841
Expenditure from Contract Allowances ..	1,62,168		1,62,168
Tour Expenses	41,561		41,561
Ministers		10,08,406	10,08,406
C—Secretariat and Attached Offices—			
Civil Secretariat		1,57,70,740	1,57,70,740
Public Service Commission ..	5,10,642		5,10,642
Board of Revenue, Financial Commissioner and Establishments ..		6,89,635	6,89,635
Local Fund Audit Establishments ..		8,72,522	8,72,522
D—Commissioners—			
Commissioners		5,42,290	5,42,290
E—District Administration—			
General Establishments		1,36,94,437	1,36,94,437
Subdivisional Establishments		35,46,815	35,46,815
Other Establishments		96,586	96,586

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

Heads.	Actuals for 1964-65.		
	Charged Rs.	Voted Rs.	Total Rs.
C—ADMINISTRATIVE SERVICES—<i>contd.</i>			
19—General Administration—<i>concl'd.</i>			
F—Works—			
Original Works		524	524
G—Miscellaneous—			
Discretionary Grants by Heads of States etc.	24,990	54,575	79,565
Miscellaneous		17,55,091	17,55,091
Rehabilitation Programme		4,58,754	4,58,754
Charges in England—			
Share of cost of the High Commissioner's Establishment debitable to State Government.		5,160	5,160
Total	12,62,666	3,85,71,198	3,98,33,864
21—Administration of Justice—			
High Courts	41,25,696		41,25,696
Law Officers		21,81,019	21,81,019
Administrator-General and Official Trustee		3,91,405	3,91,405
Sheriff and Reporter, Calcutta	29,268	1,04,198	1,33,466
Official Assignee		1,03,892	1,03,892
Official Receiver, Calcutta		2,18,116	2,18,116
Coronor's Court		14,146	14,146
Presidency Magistrate's Court		7,61,437	7,61,437
Civil and Sessions Courts		78,93,766	78,93,766
Courts of Small Causes		4,08,593	4,08,593
Criminal Courts		50,287	50,287
Charges in England—			
Other charges	587		587
Total	41,55,551	1,21,26,859	1,62,82,410
22—Jails—			
Jails		1,22,77,009	1,22,77,009
Jail Manufactures		6,11,193	6,11,193
Total		1,28,88,202	1,28,88,202

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

Heads.	Actuals for 1964-65.		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ADMINISTRATIVE SERVICES—<i>concl.</i>			
23—Police—			
Presidency Police	(b)3,01,627	3,28,41,186	(b)3,31,42,813
Superintendence .. ..	..	9,47,954	9,47,954
District Executive Force	1,761	7,71,37,833	7,71,39,632
Police Training Schools and Colleges .. ..	..	11,50,272	11,50,272
Village Police .. ..	..	1,00,931	1,00,931
Special Police .. ..	..	17,72,519	17,72,519
Railway Police .. ..	..	11,17,411	11,17,411
Criminal Investigation Department .. ..	..	37,22,004	37,22,004
Works .. ..	..	4,54,363	4,54,363
Miscellaneous	193	32,83,125	32,83,318
Charges in England—			
Other charges .. ..	..	540	540
Total	3,03,584	12,25,23,173	12,28,31,757
26—Miscellaneous Departments—			
Administration of Indian Partnership Act, 1932. .. ..	..	29,928	29,928
Administration of Bengal Money Lenders Act, 1940. .. ..	..	18,472	18,472
Administration of the Citizenship Act, 1955 .. ..	..	1,56,129	1,56,129
Fire Services .. ..	..	50,17,834	50,17,834
Controller of Rents .. ..	..	5,14,311	5,14,311
Miscellaneous	1,605	2,31,34,775	2,31,36,380
Total	1,605	2,88,71,449	2,88,73,054
Total—C—Administrative Services	58,06,500	21,78,15,276	22,36,21,776

(b) Excludes Rs. 86,805 met out of Contingency Fund during the year 1964-65 and not recouped to the Fund before the close of the year.

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

Heads...	Actuals for 1964-65.		
	<i>Charged Rs.</i>	<i>Voted Rs.</i>	<i>Total Rs.</i>
D—SOCIAL AND DEVELOPMENTAL SERVICES—			
27—Scientific Departments—			
Grants-in-aid and Donations to Scientific Societies and Institutes.	..	61,055	61,055
Total	61,055	61,055
28—Education—			
A—University—			
Grants to Universities	21,52,000	21,52,000
Government Arts Colleges	57,40,598	57,40,598
Grants to non-Government Arts Colleges	18,03,110	18,03,110
Government Professional Colleges	8,20,011	8,20,011
Grants to non-Government Professional Colleges	54,127	54,127
B—Secondary—			
Government Secondary Schools	27,99,056	27,99,056
Direct grants to non-Government Secondary Schools.	..	1,98,83,803	1,98,83,803
Grants to Local Bodies for Secondary Education	73,268	73,268
C—Primary—			
Direct grants to non-Government Primary Schools	29,07,535	29,07,535
Grants to Local Bodies for Primary Education	59,64,638	59,64,638
D—Special—			
Government Special Schools	7,54,770	7,54,770
Direct grants to non-Government Special Schools	6,41,002	6,41,002
F—General—			
Direction	6,05,455	6,05,455
Inspection	18,16,629	18,16,629
Scholarships	4,86,626	4,86,626
Development Schemes	22,46,02,755	22,46,02,755
Miscellaneous	44,20,523	44,20,523

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

Heads.	Actuals for 1964-65.		
	Charged Rs.	Voted Rs.	Total Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>			
28—Education—<i>concl.</i>			
F—General—<i>concl.</i>			
Amount transferred to the Fund for promotion of education amongst educationally backward classes.	..	11,24,000	11,24,000
Expenditure for promotion of education amongst educationally backward classes.	..	11,40,573	11,40,573
<i>Deduct</i> —Amount met from the Fund for promotion of education amongst educationally backward classes.	..	—11,24,000	—11,24,000
Charges in England—			
Leave salaries and Deputation Pay	..	13,223	13,223
Government Scholarships	..	77,654	77,654
Other charges	..	18,688	18,688
Total	..	27,67,85,044	27,67,85,044
29—Medical—			
Medical Establishment	..	62,73,112	62,73,112
Hospital and Dispensaries	..	2,36,19,929	2,36,19,929
Grants for Medical Purposes	..	12,40,684	12,40,684
Medical Colleges and Schools	..	6,414 27,26,442	27,32,856
Mental Hospital	..	14,66,782	14,66,782
Chemical Examiner	..	1,09,140	1,09,140
Provincialisation of Sadar and Subdivisional Hospitals.	..	85,62,364	85,62,364
Works	..	2,22,180	2,22,180
Miscellaneous	..	4,39,436	4,39,436
Suspense	..	23,99,636	23,99,636
Development Schemes	..	5,30,27,306	5,30,27,306
Charges in England—			
Contribution to the Bureau of Hygiene, etc.	..	120	120
Total	..	6,414 10,00,87,131	10,00,93,545

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

Heads.	Actuals for 1964-65.		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>			
30—Public Health—			
Public Health Establishment		33,76,183	33,76,183
Grants for Public Health purposes		1,54,539	1,54,539
Expenses in connection with epidemic diseases		12,60,933	12,60,933
Bacteriological Laboratories		3,07,440	3,07,440
Pasteur Institutes		1,51,516	1,51,516
Leprosy		1,26,107	1,26,107
Suspense		12,16,509	12,16,509
Works		75,508	75,508
Development Schemes		2,66,37,533	2,66,37,533
Charges in England—			
Contribution to the Bureau of Hygiene, etc.		120	120
Total		3,33,06,388	3,33,06,388
31—Agriculture—			
Direction	510	5,89,154	5,89,664
Superintendence		29,82,513	29,82,513
Experimental Farms		4,41,994	4,41,994
Agricultural Demonstration and Propaganda including public exhibition and fairs.		3,10,798	3,10,798
Agricultural Experiments and Research		18,33,142	18,33,142
Botanical and other Public Gardens		3,21,559	3,21,559
Agricultural Development		1,75,952	1,75,952
Deduct—Amount met from Reserve Fund and Deposit Accounts.		—1,46,107	—1,46,107
Grants-in-aid, contributions, etc.		34,372	34,372
Fisheries		26,88,893	26,88,893
Development Schemes		8,16,01,205	8,16,01,205
Charges in England—			
Contribution to the Bureau of Hygiene, etc.		93	93
Total	510	9,08,33,568	9,08,34,078

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

Heads:	Actuals for 1964-65.		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>			
33—Animal Husbandry—			
Superintendence	1,441	9,82,733	9,84,174
Veterinary Education and Research .. .. .	..	8,95,237	8,95,237
Subordinate Establishment .. .. .	..	4,88,442	4,88,442
Hospitals and Dispensaries .. .. .	..	10,90,157	10,90,157
Breeding Operation .. .. .	..	2,03,805	2,03,805
Prizes .. .. .	..	887	887
Other charges .. .. .	..	1,98,784	1,98,784
Development Schemes .. .. .	..	66,21,367	66,21,367
Total	1,441	1,04,81,412	1,04,82,853
34—Co-operation—			
Superintendence .. .. .	..	23,86,264	23,86,264
Other charges .. .. .	..	19,721	19,721
Development Schemes .. .. .	..	53,85,406	53,85,406
Transfer to State Agricultural Credit Relief and Guarantee Fund. .. .. .	..	50,000	50,000
Transfer to the State Co-operative Development Fund. .. .. .	..	50,000	50,000
Total .. .. .	..	78,91,391	78,91,391
35—Industries—			
Industries	55,954	1,25,10,271	1,25,66,225
Cottage and Small Scale Industries	1,440	32,41,590	32,43,030
Salt .. .. .	..	5,077	5,077
Ginchna Plantations .. .. .	..	27,24,076	27,24,076
Development Schemes .. .. .	..	1,97,68,345	1,97,68,345
Works .. .. .	..	4,257	4,257
Total	57,394	3,82,53,616	3,83,11,010

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

Heads.	Actuals for 1964-65.		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>			
37—Community Development Projects, National Extension Service and Local Development Works—			
A—Community Development Projects—			
Supervision	4,00,183		4,00,183
Project/Block Headquarters	64,06,312		64,06,312
Animal Husbandry and Agricultural Extension	27,42,405		27,42,405
Health and Rural Sanitation	7,44,391		7,44,391
Education	19,15,132		19,15,132
Social Education	15,01,950		15,01,950
Communication	24,95,768		24,95,768
Rural Arts, Crafts and Industries	11,33,543		11,33,543
Suspense	2,03,280		2,03,280
B—National Extension Service—			
Recurring expenditure on personnel retained on National Extension Service pattern.	1,33,17,565		1,33,17,565
C—Local Development Works—			
District Establishment	3,72,846		3,72,846
Development Schemes	16,30,146		16,30,146
Total	3,28,63,521		3,28,63,521
38—Labour and Employment—			
Labour	8,96,467		8,96,467
Employment and Training	8,47,295		8,47,295
Miscellaneous	6,33,894		6,33,894
Development Schemes	1,22,91,690		1,22,91,690
Employees' State Insurance Scheme	(c) 90,91,527	(c) 90,91,527	
Inspector of Steam-Boilers	3,05,170		3,05,170
Inspector of Factories	5,01,590		5,01,590
Total	63,84,579		63,84,579

(c) The minus expenditure is due to recoveries from the Employees' State Insurance Corporation.

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

Heads.	Actuals for 1964-65.		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>concl.</i>			
30—Miscellaneous Social and Developmental Organisations—			
State Statistics		1,16,896	1,16,896
Preservation and Translation of Ancient Manuscripts ..		9,000	9,000
Welfare of Scheduled Tribes, Castes and other Backward Classes.	1,791	3,89,901	3,91,692
Suspense		80,816	80,816
Miscellaneous		92,85,841	92,85,841
Development Schemes		1,76,87,495	1,76,87,495
Total ..	1,791	2,75,69,949	2,75,71,740
Total—D—Social and Developmental Services ..	67,550	62,45,17,654	62,45,85,204
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—			
42—Multipurpose River Schemes—			
A—Working Expenses—			
Damodar Valley Project—(A			
Extension and improvement		38,171	38,171
Maintenance and Repairs		23,87,304	23,87,304
Suspense		—9,515	—9,515
Total ..		24,15,360	24,15,360
B—Interest—			
Kangsabati Reservoir Project		58,81,930	58,81,930
Mayurakshi Reservoir Project		78,46,220	78,46,220
Total ..		1,37,28,150	1,37,28,150
C—Other Revenue Expenditure—			
Preliminary Expenses		37,22,387	37,22,387
Grand Total		1,98,66,497	1,98,66,497

(A) Heads have been opened provisionally for booking of expenditure in connection with take-over of Barrage and Irrigation Works from Damodar Valley Corporation.

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

Heads	Actuals for 1964-65		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—<i>contd.</i>			
43—Irrigation, Navigation, etc. (Commercial) —			
A—Irrigation Works—			
<i>(b) Unproductive Works—</i>			
<i>(i) Working expenses—</i>			
Extension and Improvements	7,033	7,033
Maintenance and Repairs	9,37,692	9,37,692
Establishment	8,55,850	8,55,850
Tools and Plant	28,864	28,864
<i>(ii) Interest—</i>			
Interest	13,30,369	13,30,369
Total A—Irrigation Works	31,59,808	31,59,808
B—Navigation, Embankment and Drainage Works—			
<i>(b) Unproductive Works—</i>			
<i>(i) Working expenses—</i>			
Maintenance and Repairs	8,63,907	8,63,907
Establishment	2,74,751	2,74,751
Tools and Plant	21,696	21,696
<i>(ii) Interest—</i>			
Interest	16,83,739	16,83,739
Total B—Navigation, etc..	28,44,093	28,44,093
Total	60,03,901	60,03,901

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

Heads	Actuals for 1964-65		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—<i>contd.</i>			
44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—			
A—Irrigation Works—			
(i) Works—			
Works		20,551	20,551
Maintenance and Repairs		30,312	30,312
Establishment		44,286	44,286
Tools and Plant		580	580
Development Schemes		2,87,056	2,87,056
Total		3,82,785	3,82,785
(ii) Miscellaneous Expenditure—			
Establishment		18,04,135	18,04,135
Tools and Plant		33,821	33,821
Other charges		3,13,955	3,13,955
Suspense		-72,617	-72,617
Total		20,79,294	20,79,294
Total A—Irrigation Works		24,62,079	24,62,079
B—Navigation, Embankment and Drainage Works—			
(i) Works—			
Works		32,240	32,240
Extension and Improvements		22,218	22,218
Maintenance and Repairs		1,38,60,488	1,38,60,488
Establishment		24,84,089	24,84,089
Tools and Plant		3,53,241	3,53,241
Suspense		5,13,590	5,13,590
Development Schemes		15,13,252	15,13,252
Total		1,87,79,118	1,87,79,118

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

Heads	Actuals for 1964-65		
	Charged	Voted	Total
	Rs.	Rs.	Rs.

**E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION
AND ELECTRICITY SCHEMES—*concl.***

(ii) Miscellaneous Expenditure—

Establishment	..	..	30,066	30,066
Tools and Plant	..	..	3,720	3,720
Other charges	..	..	2,03,188	2,03,188
Grants-in-aid	..	..	15,376	15,376
Total	..	..	2,52,350	2,52,350
Total—B—Navigation, etc.	..	..	1,90,31,468	1,90,31,468
Total—A—Irrigation, etc.	..	..	24,68,296	24,68,296
Grand Total	..	..	2,14,93,547	2,14,93,547
Total—E—Multipurpose River Schemes, Irrigation and Electricity Schemes.	..	..	4,73,63,945	4,73,63,945

**F—PUBLIC WORKS (INCLUDING ROADS)
AND SCHEMES OF MISCELLANEOUS
PUBLIC IMPROVEMENTS—**

50—Public Works—

Original Works—Buildings—

Land Revenue	..	..	3,497	3,497
Excise	..	..	6,468	6,468
Public Health	..	..	—13	—13
Registration	..	..	17,255	17,255
General Administration	..	..	14,460	2,22,284
				2,86,744

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

Heads	Actuals for 1964-65		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
F—PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS—<i>contd.</i>			
Other Taxes and Duties		755	755
Administration of Justice		86,900	86,900
Jails		49,106	49,106
Police		1,22,275	1,22,275
Education		45,085	45,085
Medical		1,00,810	1,00,810
Agriculture		5,383	5,383
Animal Husbandry		2,697	2,697
Industries		4,123	4,123
Public Works		18,673	18,673
Stationery and Printing		975	975
Miscellaneous Departments		29,175	29,175
Original Works—Communications		96,98,816	96,98,816
Original Works—Miscellaneous		851	851
" Repairs—Buildings—			
Land Revenue		69,431	69,431
Excise		17,796	17,796
Other Taxes and Duties		19,594	19,594
Registration		32,264	32,264
General Administration	7,49,967	18,61,288	26,11,255
Administration of Justice		5,03,264	5,03,264
Jails		6,54,478	6,54,478
Police		15,68,813	15,68,813
Ports and Pilotage		5,164	5,164
Education		8,21,629	8,21,629
Medical		17,56,161	17,56,161
Public Health		25,003	25,003
Agriculture		55,825	55,825

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

Heads	Actuals for 1964-65		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
F—PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS—<i>concl.</i>			
Animal Husbandry		36,874	36,874
Co-operation		23	23
Industries		91,228	91,228
Public Works		7,00,829	7,00,829
Stationery and Printing		29,462	29,462
Miscellaneous Departments		7,68,076	7,68,076
Communications		1,45,66,826	1,45,66,826
Miscellaneous		70,563	70,563
Establishment	1,24,293	64,46,206	65,70,499
Tools and Plant	1,755	16,71,872	16,73,627
Furniture		6,182	6,182
Grants-in-aid	6,33,231	53,11,159	59,44,390
Suspense	-4,244	-42,39,597	-42,43,841
Development Schemes		1,73,88,865	1,73,88,865
<i>Deduct</i> —Amount met from subvention from Central Road Fund.		-30,69,358	-30,69,358
Total	15,19,462	5,75,85,035	5,91,04,497
51A—Greater Calcutta Development Scheme—			
Development Schemes (B)		16,15,048	16,15,048
Total		16,15,048	16,15,048
Total—F—Public Works (including Roads) and Schemes of Miscellaneous Public Improve- ments.	15,19,462	5,92,00,083	6,07,19,545

(B) The Budget Estimates for 1964-65 of the Government of West Bengal do not indicate the details by prescribed minor heads under this major head. The classification shown here follows that shown in the Budget Estimates.

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

Heads	Actuals for 1964-65		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
G—TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS).—			
53—Ports and Pilotage—			
Charges for Pooled Launches	6,06,097	6,06,097
Ports Establishments	18,397	18,397
Miscellaneous	4,45,750	4,45,750
Works	44,338	44,338
Total	11,14,582	11,14,582
57—Road and Water Transport Schemes—			
A—Road Transport—			
(i) Working expenses—			
Direction	58,324	58,324
Operation	10,66,689	10,66,689
(ii) Interest—			
Interest (<i>charged</i>)	1,19,200	1,19,200
Total	1,19,200	12,44,213
Total—G—Transport and Communications	1,19,200	23,58,795
F—MISCELLANEOUS—			
64—Famine Relief—			
A—Famine Relief—			
Salaries and Establishment	43,27,177	43,27,177
Gratuitous Relief	2,47,49,406	2,47,49,406
Miscellaneous	69,85,248	69,85,248
Rehabilitation Programme	24,55,420	24,55,420
Works	82,291	82,291
<i>Deduct</i> —Amount transferred from the West Bengal Famine Insurance Fund.	—80,00,000	—80,00,000
B—Transfer to West Bengal Famine Insurance Fund.	80,00,000	80,00,000
Total	3,85,99,542	3,85,99,542

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

Heads	Actuals for 1964-65		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
1—MISCELLANEOUS—<i>contd.</i>			
65—Pensions and other Retirement Benefits—			
Superannuation and Retired Allowances ..	2,89,406	1,41,77,879	1,44,67,285
Compassionate Allowances	5,058	5,058
Gratuities	17,75,844	17,75,844
Pensions for distinguished and meritorious services.	..	12,148	12,148
Allowances and gratuities to Political sufferers, their families and institutions.	..	4,05,571	4,05,571
Donations to Provident Funds	2,90,058	2,90,058
Equated payments on account of capital outlay on sterling Pensions to the Government of India.	..	2,92,340	2,92,340
Charges in England—			
Indian Civil Service	4,920	4,920
Other Civil Services in India	71,953	71,953
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments and concerns.	..	-4,69,378	-4,69,378
Total ..	2,89,406	1,65,66,393	1,68,55,799
67—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	1,31,650	1,31,650
Charges in England—			
Allowances for relatives of the Ruler of Cooch Behar.	..	17,999	17,999
Total	1,49,649	1,49,649

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

Heads	Actuals for 1964-65.		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
I—MISCELLANEOUS—<i>contd.</i>			
68—Stationery and Printing—			
I—Stationery—			
Stationery Offices and Stores..	2,97,629	2,97,629
Purchase of Stationery Stores	37,43,909	37,43,909
Discount on plain paper used with stamps	7,756	7,756
Purchase of plain paper used with stamps	1,24,857	1,24,857
<i>Deduct</i> —Value of stationery supplied to other Governments and paying Departments.	—5,34,715	—5,34,715
II—Printing—			
Government Presses	46,15,504	46,15,504
Printing at Private Presses	43,233	43,233
Cost of printing work done by other Governments.	15,279	15,279
Charges in England—			
Press and Forms Stores paper	73	73
Total	83,13,525	83,13,525
70—Forest—			
Conservancy and Works	2,154	45,95,787
Establishment	55,19,663
Grants-in-aid, contributions, etc.	10,686
Development Schemes	60,86,206
Charges in England—			
(a) Leave salaries and Deputation pay	1,089	1,089
Total	2,154	1,62,13,431
			1,62,15,585

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

Heads	Actuals for 1964-65		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
I—MISCELLANEOUS—concd.			
71—Miscellaneous—			
Donations for charitable purposes .. .. .	..	6,19,726	6,19,726
Petty Establishments .. .. .	..	24,52,388	24,52,388
Irrecoverable temporary loans and advances written off. .. .. .	..	78,836	78,836
Grants-in-aid, Contributions, etc.	7,10,602	2,22,62,377	2,29,72,979
Expenditure on displaced persons and minorities.	1,35,753	1,95,40,083	1,96,75,836
Miscellaneous and unforeseen charges	1,40,077	1,50,64,647	1,52,04,724
Development Schemes .. .. .	..	3,16,43,754	3,16,43,754
Loss or gain by Exchange .. .. .	..	370	370
Total	9,86,432	9,16,62,181	9,26,48,613
Total—I—Miscellaneous	12,77,992	17,15,04,721	17,27,82,713
J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS—			
76—Other Miscellaneous Compensations and Assignments—			
Other Miscellaneous Assignments, Compensations, etc. .. .. .	..	3,037	3,037
Total .. .. .	..	3,037	3,037
Total—J—Contributions and Miscellaneous Adjustments. .. .. .	..	3,037	3,037
K—EXTRAORDINARY ITEMS—			
78—Pre-partition Payments—			
Claims passed by the Application Committee. .. .. .	..	85,792	85,792
Total .. .. .	..	85,792	85,792

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

Heads	Actuals for 1964-65.			
	Charged.	Voted.	Total.	
	Rs.	Rs.	Rs.	
K—EXTRAORDINARY ITEMS—<i>concl.</i>				
78A—Expenditure connected with National Emergency, 1962—				
Civil Defence—				
Air Raid Precautions .. .. .	..	29,82,541	29,82,541
Miscellaneous .. .. .	..	17,357	17,357
Other Expenditure—				
Emergency Man-power Scheme .. .. .	..	7,844	7,844
Miscellaneous .. .. .	..	76,41,616	76,41,616
	Total	1,06,49,358	1,06,49,358	
	Total—K—Extraordinary Items	1,07,35,150	1,07,35,150	
	Grand Total—Expenditure on Revenue Account.	15,62,84,463	1,19,81,60,897	1,35,44,45,300
AA—CAPITAL ACCOUNT OF SECURITY PRINTING PRESS AND COMPENSATION ON THE ABOLITION OF ZAMINDARI SYSTEM OUTSIDE THE REVENUE ACCOUNT—				
92—Payment of Compensation to Land Holders, etc., on the abolition of the Zamindari System—				
Compensation .. .. .	..	2,38,58,265	2,38,58,265
Deduct—Receipts and Recoveries on Capital Account.	..	—1,30,524	—1,30,524	
	Total	2,37,27,741	2,37,27,741	

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

Heads.	Actuals for 1964-65.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
DD—CAPITAL ACCOUNT OF SOCIAL AND DEVELOPMENTAL SERVICES OUTSIDE THE REVENUE ACCOUNT—			
95—Capital Outlay on Schemes of Agricultural Improvement and Research—			
Jute Seed Multiplication Farms, Bhajanager.	..	1,93,551	1,93,551
Development Schemes—			
Sisal Plantation at Rajnagar	20,878	20,878
Seed Multiplication Farms	10,73,436	10,73,436
Seed Storage for every Twenty Villages	26,84,064	26,84,064
Improvement of Agricultural Schools and Training Centres.	..	13,45,296	13,45,296
Banana Research Station at Chinsurah	9,429	9,429
Establishment of Research, Testing and Training Centre in Improved Agricultural Implements at Burdwan.	..	35,704	35,704
Expansion of the main Horticultural Research Station at Krishnagar.	..	1,249	1,249
Establishment of an Agricultural Demonstration Farm at Ranaghat under technical guidance of a team of Japanese Technicians.	..	14,380	14,380
Agricultural Extension and Training	3,04,266	3,04,266
Agricultural Research	31,129	31,129
Electricity Power	848	848
Deep Tube-well Irrigation	3,00,44,475	3,00,44,475
Lift Irrigation from Rivers and Beels,	39,94,778	39,94,778
Additional Seed Multiplication Farms	1,06,846	1,06,846
Agricultural Information Service	19,190	19,190
Subsidiary, Supplementary and Diversified food.	..	32,637	32,637
Total	3,99,12,156	3,99,12,156
95A—Capital Outlay on Consumer Co-operatives—			
Consumer Co-operative Societies	6,06,500	6,06,500

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

Heads.	Actuals for 1964-65.		
	Charged. Rs.	Voted. Rs.	Total Rs.
DD—CAPITAL ACCOUNT OF SOCIAL AND DEVELOPMENTAL SERVICES OUTSIDE THE REVENUE ACCOUNT—<i>contd.</i>			
96—Capital Outlay on Industrial Development—			
Investment in Government Commercial Undertakings—			
Acquisition of premises of Art and United Potteries at Belghoria for a Training-cum-Production Centre.	3,023	..	3,023
Development of Salt Production ..	..	18,252	18,252
Investment in other Commercial Undertakings—			
Investment in shares of Co-operative Organisations.	..	10,37,500	10,37,500
Development Schemes—			
Coal Mining	4,496	..	4,496
Establishment of an undertaking for a 25,000 Spindle Cotton Mill for spinning yarn (Establishment of a second Unit of Kalyani Spinning Mills Ltd.) at Habra.	..	18,21,000	18,21,000
Development of Fishery Society ..	..	1,44,000	1,44,000
Investment in share capital of Durgapur Chemicals Ltd.	..	80	80
Development of Agricultural Marketing Societies.	..	3,36,100	3,36,100
Manufacture of X'ray machines—Investment in share capital of the Electro-Medical and Allied Industries Ltd.	..	1,00,000	1,00,000
Development of Processing Societies ..	..	62,200	62,200
Contribution to the share capital of State Warehousing Corporation.	..	5,00,000	5,00,000
Miscellaneous .. .. .	..	43,000	43,000
Development of Taxi Co-operatives ..	..	88,000	88,000
Co-operative Farming—State's share ..	..	9,225	9,225
Establishment of a 25,000 Spindle Cotton Mill on Co-operative basis for spinning yarn.	..	5,00,000	5,00,000
Irrigation—Miscellaneous Investment in share capital of National Project Construction Corporation.	..	5,00,000	5,00,000
Marketing assistance to the Cottage Industries products of the State—Purchase of Land for establishment of State Sales En poria.	..	1,30,131	1,30,131

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

Heads.	Actuals for 1964-65.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
DD—CAPITAL ACCOUNT OF SOCIAL AND DEVELOPMENTAL SERVICES OUTSIDE THE REVENUE ACCOUNT—<i>concl'd.</i>			
B—Centrally-sponsored schemes—			
Co-operative Farming—			
Co-operative Farming and Training (Centre's share).	..	27,675	27,675
Establishment of Industrial Estates at Howrah.	..	3,62,114	3,62,114
Establishment of Eight Small Estates	2,67,951	2,67,951
Establishment of Industrial Estate at Siliguri.	..	44	44
Setting up of units for processing Agricultural Products.	..	10,75,000	10,75,000
Establishment of Industrial Estate at Saktigarh.	..	357	357
Establishment of Industrial Estate at Kalyani.	..	4,176	4,176
Investment in Share Capital of West Bengal Small Industries Corporation.	..	10,00,000	10,00,000
Assistance to the strengthening of the Share Capital Base of Industrial Co-operatives.	..	50,500	50,500
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	-20,497	-20,497
Total ..		7,518	80,56,808
			80,64,326

EE—CAPITAL ACCOUNT OF MULTIPURPOSE RIVER SCHEMES—IRRIGATION AND ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT—**98—Capital Outlay on Multipurpose River Schemes—****Development Schemes—Mayurakshi Reservoir Project—**

Messanjore Dam Works .. ..	..	5,28,709	5,28,709
Suspense .. ..	..	-3,27,300	-3,27,300
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	-99	-99
Total ..	..	2,01,310	2,01,310

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

Heads.	Actuals for 1964-65.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
EE—CAPITAL ACCOUNT OF MULTIPURPOSE RIVER SCHEMES—IRRIGATION AND ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT—<i>contd.</i>			
98—Capital Outlay on Multipurpose River Schemes—<i>concl.</i>			
Barrage and Irrigation Works	7,86,391	7,86,391
Suspense	6,85,676	6,85,676
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	—7,96,768	—7,96,768
Total	6,75,299	6,75,299
Total—Mayurakshi, etc.	8,76,609	8,76,609
Kansabati Reservoir Project—			
Works	1,93,29,530	1,93,29,530
Establishment	15,87,143	15,87,143
Tools and Plant	1,53,928	1,53,928
Suspense	—15,27,858	—15,27,858
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	—62,708	—62,708
Total	1,94,80,035	1,94,80,035
Total—Kansabati, etc.	1,94,80,035	1,94,80,035
Damodar Valley Project—			
I—Advance to Damodar Valley Corporation—			
Amount Advanced	5,14,00,000	5,14,00,000
<i>Deduct</i> —Government share of the Capital Outlay on the Damodar Valley Project.	—3,83,58,320	—3,83,58,320
II—Government Share of the Capital Outlay on the Damodar Valley Project.	3,83,58,320	3,83,58,320
Total—Damodar Valley, etc.	5,14,00,000	5,14,00,000
Total	7,17,56,644	7,17,56,644

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

Heads.	Actuals for 1964-65.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
EE—CAPITAL ACCOUNT OF MULTIPURPOSE RIVER SCHEMES—IRRIGATION AND ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT—<i>contd.</i>			
99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—			
A—Irrigation Works—			
(2) Unproductive—			
Works		2,038	2,038
Establishment		61,197	61,197
Tools and Plant		7,939	7,939
	Total	67,098	67,098
Development Schemes—			
Works		5,14,082	5,14,082
Establishment		36,770	36,770
	Total	5,50,852	5,50,852
	Total—A—Irrigation, etc.	6,17,950	6,17,950
B—Navigation, Embankment and Drainage Works—			
Development Schemes—			
Works		33,13,634	33,13,634
Establishment		5,22,417	5,22,417
Tools and Plant		80,231	80,231
	Total—B—Navigation, etc.	39,16,282	39,16,282
	Total	45,34,232	45,34,232

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

Heads.	Actuals for 1964-65.		
	Charged.	Voted	Total
	Rs.	Rs.	Rs.
EE—CAPITAL ACCOUNT OF MULTIPURPOSE RIVER SCHEMES—IRRIGATION AND ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT—<i>concl.</i>			
100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—			
A—Irrigation Works—			
Development Schemes—			
Works	3,531	3,531
B—Navigation, Embankment and Drainage Works—			
Development Schemes—			
Works	31,53,525	31,53,525
Establishment	6,29,688	6,29,688
Tools and Plant	83,026	83,026
Total—B—Navigation, etc.,	38,66,239	38,66,239
Total	38,69,770	38,69,770
FE—CAPITAL ACCOUNT OF PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS OUTSIDE THE REVENUE ACCOUNT—			
103—Capital Outlay on Public Works—Original Works—Buildings—			
Land Revenue	8,071	8,071
Excise	50,657	50,657
Registration	30,751	30,751
General Administration	20,95,838	20,95,838
Administration of Justice	7,27,683	7,27,683
Jails	4,07,822	4,07,822
Police	74,78,142	74,78,142
Education	8,963	8,963
Medical	32,040	32,040
Other Taxes and Duties	4,258	4,258
Agriculture	21,809	21,809
Animal Husbandry	1,091	1,091

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

Heads.	Actuals for 1964-65		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
F—CAPITAL ACCOUNT OF PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS OUTSIDE THE REVENUE ACCOUNTS—<i>contd.</i>			
Co-operation		13	13
Industries		45,015	45,015
Miscellaneous Departments		2,26,881	2,26,881
Public Works		95,206	95,206
Stationery and Printing		2,003	2,003
Road Development Department		3,51,481	3,51,481
Original Works—Communications	11,926	5,38,95,983	5,39,07,909
Original Works—Miscellaneous		66,495	66,495
Establishment		42,28,796	42,28,796
Tools and Plant		36,40,550	36,40,550
Suspense		9,15,421	9,15,421
Development Schemes		3,55,46,703	3,55,46,703
Deduct—Receipts and Recoveries on Capital Account.		—8,85,481	—8,85,481
Total	11,926	10,89,96,191	10,90,08,117

06A—Capital Outlay on Greater Calcutta Development Scheme—

Development Schemes (B)		45,50,904	45,50,904
Total		45,50,904	45,50,904

109—Capital Outlay on Other Works—**Original Works—**

Housing Department	1,24,760	60,36,241	61,61,001
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Development Schemes—

Kanchrapara Area Development Scheme	14,079	5,09,248	5,23,327
Salt Lake Reclamation Scheme		1,76,16,517	1,76,16,517

(B) The Budget Estimates for 1964-65 of the Government of West Bengal do not indicate the details by prescribed minor heads under this major head. The classification shown here follows that shown in the Budget Estimates.

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

Heads	Actuals for 1964-66		
	Charged Rs.	Voted Rs.	Total Rs.
FF—CAPITAL ACCOUNT OF PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS OUTSIDE THE REVENUE ACCOUNTS—<i>concl.</i>			
Development and Administration of Industries at Durgapur. ..		9,24,029	9,24,029
Housing Scheme		53,36,972	53,36,972
Other Schemes		1,60,76,756	1,60,76,756
Remodelling of Calcutta Corporation Outfall from Bontola to Kulti. ..		21,310	21,310
Expenditure on displaced persons		62,86,175	62,86,175
Community Development Projects		11,51,289	11,51,289
Development of Digha		8,65,857	8,65,857
Rural Health Centre		75,809	75,809
Expansion and Establishment of T. B. Hospitals. ..		1,13,332	1,13,332
<i>Deduct</i> —Receipts and Recoveries on Capital Account. ..		—9,88,874	—9,88,874
Total ..	1,38,839	5,40,24,661	5,41,63,500
GG—CAPITAL ACCOUNT OF TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS) OUTSIDE THE REVENUE ACCOUNT—			
114—Capital Outlay on Road and Water Transport Schemes—			
Development Schemes—			
A—Road Transport—			
Motor Transport Services		38,28,856	38,28,856
Other Schemes		5,19,816	5,19,816
Total ..		43,48,672	43,48,672

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

Heads.	Actuals for 1964-65		
	Charged Rs.	Voted Rs.	Total Rs.
II—MISCELLANEOUS CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT—			
120—Payments of Commuted Value of Pensions—			
Payments in India		5,28,933	5,28,933
Total		5,28,933	5,28,933
124—Capital Outlay on Schemes of Govern- ment Trading—			
A—Grain Supply Schemes ..	2,394	4,61,37,026	4,61,39,420
B—Other Miscellaneous Schemes ..	28,340	11,11,386	11,39,726
Greater Calcutta Milk Supply Schemes—			
Schemes for Establishment of Colonies, Distribution of Milk and Milk Products, etc. ..		2,03,44,464	2,03,44,464
Deduct—Receipts and Recoveries on Capital Account.		-2,12,61,161	-2,12,61,161
Development Schemes		1,08,93,626	1,08,93,626
Total	30,734	5,72,25,341	5,72,56,075
Total—Capital Expenditure Outside the Revenue Account.	1,89,017	38,21,38,553	38,23,27,570
Total—Expenditure	15,64,73,480	1,58,02,99,450	1,73,67,72,930

STATEMENT 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 the end of the year.
	Rs.	Rs.
92—Payment of Compensation to Land Holders, etc., on the Abolition of the Zamindari System.	2,37,27,741	15,02,07,503
95—Capital Outlay on Schemes of Agricultural Improvement and Research—		
Establishment of Seed Multiplication Farms	10,73,436	58,89,096
Deep Tubewell Irrigation	3,00,44,475	4,89,81,741
Greater Calcutta Milk Supply Scheme .. .. .	..	43,59,096
Seed Storage for every twenty villages	26,84,064	26,84,064
Lift Irrigation from Rivers and Beels	39,94,778	(a) 50,71,201
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	21,15,403	1,29,78,904
Total	3,99,12,156	7,99,64,102
95A—Capital Outlay on Consumer Co-operatives—		
Consumer Co-operative Societies	6,06,500	36,99,900
96—Capital Outlay on Industrial Development—		
Development Programmes—		
Investment in shares of Kalyani Spinning Mill	18,21,000	1,58,21,000
Scheme for Industrial Centres .. .. .	..	46,29,118
Industrial Estate at Kalyani	4,176	37,33,304
Scheme for setting up of three spinning mills .. .. .	..	65,91,151
West Bengal Finance Corporation .. .. .	..	31,77,000
Investment in shares of Co-operative Organisations	10,37,500	68,99,690
Establishment of Industrial Estates at Howrah	3,62,114	(b) 67,53,205
Contributions to the Share Capital of State Warehousing Corporation.	5,00,000	(c) 29,00,000
Investment in Share Capital of West Bengal Small Industries Corporation.	10,00,000	(d) 32,99,700
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	33,60,033	1,39,30,340
Deduct—Receipts and Recoveries on Capital Account	- 20,497	- 69,30,469
Total	80,64,326	6,08,04,039

(a) Lift Irrigation from rivers and beels previously included in "Other Schemes/Works" is now shown separately as the total expenditure is more than Rs. 25 lakhs.

(b) }
(c) } These Schemes previously included under "Other Schemes/Works" are now shown
(d) } separately as the total expenditure in each case is more than Rs. 25 lakhs.

STATEMENT 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 the end of the year.
	Rs.	Rs.
Investment in shares of West Bengal Provincial Co-operative Bank Ltd.	..	(b)15,00,000
Total	.. 80,64,326	6,23,04,039
<i>Deduct</i> —Amount met from ordinary revenue	.. ..	—15,00,000
Net amount outside the Revenue Account	.. .. 80,64,326	6,08,04,039
98—Capital Outlay on Multipurpose River Schemes—		
Mayurakshi Reservoir Project.	.. .. 8,76,609	15,73,50,541
Kansabati Reservoir Project	.. .. 1,94,80,035	12,74,74,618
Damodar Valley Project—		
I—Advances to Damodar Valley Corporation—		
Amount Advanced	.. .. 5,14,00,000	1,01,11,65,633
<i>Deduct</i> —Government share of Capital Outlay on Damodar Valley Project.	.. .. —3,83,58,320	—99,62,07,013
II—Government share of the Capital Outlay on the Damodar Valley Project.	.. .. 3,83,58,320	99,62,07,013
Total	.. 7,17,56,644	1,29,59,90,792
99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—		
A—Irrigation Works—		
(2) <i>Unproductive</i> —		
Midnapore Canal	.. .. .. 83,06,728	
Bakreswar Irrigation Scheme	.. .. .. 7,01,399	
Damodar Canal	.. .. .. —3,006	1,28,33,130
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	.. .. 6,20,956	51,95,294
Total—A—Irrigation Works	.. 6,17,950	2,70,36,551

(b) Represents progressive expenditure directly met out of Revenue and accounted for under the major head "40—Capital Outlay on Industrial Development".

STATEMENT 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 the end of the year
	Rs.	Rs.
B—Navigation, Embankment and Drainage Works—		
<i>(2) Unproductive—</i>		
Sonarpur-Arapanch Drainage Scheme .. .. .	..	94,02,683
Bagjola-Ghuni-Jatragachi Drainage Scheme .. .. .	..	88,77,031
Other Unproductive Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	39,16,282	1,80,53,655
Total—B—Navigation, etc.—Works	39,16,282	3,63,33,369
Total—Irrigation, Navigation, etc.—Works	45,34,232	6,33,69,920
<i>Deduct—Amount met out of Revenue</i>	<i>..</i>	<i>—45,63,040</i>
Net amount outside the Revenue Account	45,34,232	5,88,06,880
100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—		
A—Irrigation Works—		
Development of River Research Institute	3,531	10,44,517
B—Navigation, Embankment and Drainage Works—		
Flood Protection Works in West Bengal	38,66,239	4,26,02,907
Total	38,69,770	4,36,47,424
101—Capital Outlay on Electricity Schemes—		
II—Thermo-Electric Schemes—		
Development Schemes—		
North Calcutta Rural Electrification Schemes .. .. .	..	1,10,08,696
Diesel Electric Pool .. .. .	..	4,90,505
Cooch Behar and Dinhatra Electric Extension .. .. .	..	4,44,567
Scheme for expansion of power to urban and rural areas .. .. .	..	8,69,507
Total .. .. .	..	1,28,13,275

STATEMENT 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 the end of the year.
	Rs.	Rs.
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 Raniganj Coal Field	1,35,511
Bulk Power Supply Scheme to Bongaon Electric Supply	1,49,127
Bulk Power Supply Scheme to Joynagar, Majilpur and Diamond Harbour.	..	4,96,243
Acquisition of Santiniketan Electric Supply	34,697
Acquisition of Burdwan Electric Supply	34
		<hr/>
Total	33,33,256
		<hr/>
Grand Total	(c)1,61,46,531
		<hr/>
Deduct—Amount met from ordinary Revenue	—33,33,256
		<hr/>
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 "49—Capital Outlay on Electricity Schemes."

STATEMENT 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 the end of the year.
	Rs.	Rs.
103—Capital Outlay on Public Works	(b)10,90,08,117	79,49,63,145
106A—Capital Outlay on Greater Calcutta Development Scheme	45,50,904	45,50,904
109—Capital Outlay on Other Works		
Original Works—Housing Department	61,61,001	61,61,001
Development Schemes—		
Kanchrapara Area Development Schemes	5,23,327	1,38,01,452
Development and Administration of Industries at Durgapur.	9,24,029	34,03,80,577
Tollygunj Land Development Scheme	..	35,61,557
Housing Schemes	53,36,972	8,48,57,212
Other Schemes	1,60,76,756	7,33,04,750
Expenditure on Displaced Persons	62,86,175	15,24,20,883
Community Development Project	11,51,289	2,70,80,917
Salt Lake Reclamation Scheme	1,76,16,517	6,08,10,208
Greater Calcutta Milk Supply Scheme	..	1,61,38,498
Expansion and Establishment of T.B. Hospitals	1,13,332	59,80,308
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	9,62,976	82,30,616
Deduct—Receipts and Recoveries on Capital Account	-9,88,874	-9,88,874
Total	5,41,63,500	79,17,39,105
114—Capital Outlay on Road and Water Transport Schemes	43,48,672	(d)6,68,43,469
119—Capital Outlay on Forest	..	13,500
120—Payments of Commuted Value of Pensions	5,28,933	60,35,950

(b) Figures for buildings and communications are shown below :—

103—Capital Outlay on Public Works—

Original Works—Buildings—

1. Administrative Services	1,85,19,819	11,94,99,869
2. Social and Developmental Services	7,66,292	87,50,480

Original works—

Communications	8,97,22,066	65,71,09,124
Add—Pre-partition figures in lump	..	96,03,670

Total .. **10,90,08,117** **79,49,63,145**

(d) Includes a total expenditure of Rs. 6,16,60,024 incurred by Government before the formation of the Calcutta State Transport Corporation on the 15th June, 1960 and the North Bengal State Transport Corporation on the 15th April, 1960. On the formation of these Corporations, the amount was treated as capital advanced to them, as shown below.

Calcutta State Transport Corporation	6,01,95,670
North Bengal State Transport Corporation	14,64,354

The terms and conditions governing these capital advances have not been prescribed so far

STATEMENT 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.	Expend to the end of the year.
	Rs.	Rs.
124—Capital Outlay on Schemes of Government Trading—		
Grain Supply Scheme—		
Gross Expenditure	36,35,08,495	5,38,28,06,608
Deduct—Receipts and recoveries on Capital Account ..	—31,73,69,075	—5,22,96,92,645
Deduct—Capital Expenditure Financed from Ordinary Revenues.	..	—4,80,56,239
Deduct—Recoveries from other Governments, Departments, etc.	..	8,02,53,268
Net Expenditure	4,61,39,420	2,48,04,556
Community Development Project—		
Gross Expenditure .. .. .	..	61,11,100
Deduct—Receipts and recoveries on Capital Account ..	..	—61,11,100
Other Miscellaneous Schemes—		
Gross Expenditure	38,07,527	25,39,23,745
Deduct—Receipts and recoveries on Capital Account ..	—26,67,801	—26,38,31,577
Net Expenditure	11,39,726	—99,07,832
Construction of Boats Schemes—		
Gross Expenditure .. .. .	..	5,902
Net Expenditure .. .. .	..	5,902
Greater Calcutta Milk Supply Scheme		
Gross Expenditure	2,03,44,464	8,12,52,281
Deduct—Receipts and recoveries on Capital Account ..	—2,12,61,161	—92,2,78,373
Net Expenditure	—9,16,697	—1,10,26,092
Development Schemes—		
Gross Expenditure	1,08,93,626	2,79,85,372
Materials and equipments received under T.C.A. Programme—		
Malaria Eradication—Gross Expenditure	20,64,006	1,25,53,276
Deduct—Amount transferred to the head “30—Public Health”.	—20,64,006	—1,25,53,276
Total	5,72,56,075	3,18,61,906
Grand Total	38,23,27,570	3,40,19,41,894

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 the Part I of these accounts at page 31.

STATEMENT No. 14—STATEMENT SHOWING THE INVESTMENTS OF GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND SOCIETIES, ETC., ON THE 31ST MARCH, 1965.

Sl. No.	Name of the concern.	Year of investment.	No. and type of shares purchased		Face value of each share.	Amount invested up to the end of the year 1964-65.	Amount of dividend declared and credited to the Consolidated Fund during the year.	Remarks.
			Type.	No. of shares and percentage of Government investment to the total paid-up capital.				
1	2	3	4	5	6	7	8	9
						Rs.		
1. Statutory Corporations—								
	(i) West Bengal Financial Corporation.	1953-54 1955-56	Fully paid-up	31,770 shares 31.77 per cent.	100	31,77,000	(a)	
	(ii) West Bengal State Ware-housing Corporation.	1957-58 1960-61 1961-62 1962-63 1964-65	Ordinary share	29,000 shares 60.42 per cent.	100	29,00,000	No Dividend declared.	Profit and loss account up to 1962-63 received, the Corporation is running at a loss since the year 1959-60.
2. Government Companies—								
	(i) Kalyani Spinning Mills Ltd.	1959-60 1960-61 1964-65	Equity shares	15,821 shares 100 per cent.	1,000	1,58,21,000	Dividend declared is not known.	
	(ii) West Bengal Small Industries Corporation.	1961-62 1962-63 1963-64	Equity shares	32,997 shares 100 per cent.	100	32,99,700	(a)	

1,000 15,00,00,000 (a)
 1,50,000 shares 100 per cent.
 Equity shares 16 shares .. 5 80 (a)

(iv) Dungepur Chemicals Ltd.	1964-65	Equity shares	16 shares	5	80	(a)
(v) National Project Construction Corporation Ltd.	1963-64 1964-65	Equity shares	1,000 shares 6.66 per cent.	1,000	10,00,000	Dividend not declared.

(vi) Electro-Medical and Allied Industries Ltd.

1961-62	Equity shares	4,250 shares	100	4,25,000	(a)
1964-65		32.70 per cent.			

3. Joint Stock Companies—

West Bengal Salt Companies	1950-51 1951-52 1952-53	Ordinary shares	6,800 shares 14.09 per cent.	25	1,70,000	5,100
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4. Co-operative Banks and Societies—

(i) Marketing Societies	1962-63 1963-64 1964-65	Information awaited.	(b)	(b)	16,00,800	(a)
(ii) Industrial Societies	1956-57 1961-62 1962-63 1963-64 1964-65	Redeemable shares (26,000); information awaited regarding others.	31,150 shares 94.59 per cent.	10 (26,000 shares) 1,000 (600 shares and 100 (4,550).	13,15,000	(a)
(iii) Credit Societies	1959-60 1960-61 1961-62 1962-63 1963-64 1964-65	918 B Class shares; information awaited regarding others.	(b)	(b)	40,84,945	(a)

(a) Information regarding dividend declared and received is awaited.
 (b) Information is awaited.

70.09945

STATEMENT No. 14—STATEMENT SHOWING THE INVESTMENTS OF GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND SOCIETIES, ETC., ON THE 31ST MARCH, 1965.—*concl'd.*

Sl. No.	Name of the concern.	Year of investment.	No. and type of shares purchased		Face value of each share.	Amount invested up to the end of the year 1964-65.	Amount of dividend declared and credited to the Consolidated Fund during the year.	Remarks
			Type.	No. of shares and percentage of Government investment to the total paid-up capital.				
1	2	3	4	5	6	7	8	9
	(iv) Co-operative Banks	1957-58 1959-60 1960-61 1961-62 1962-63 1963-64 1964-65	'A' Class and fully paid up shares.	40,600 shares 65.14 per cent.	50 (30,000 shares), 100 (5,000 shares), 1,000 (4,600 shares).	66,00,000	(a)	70,09,945 <u>66</u> 1,36
					Total ..	19,03,93,525		

(a) Information regarding dividend declared and received is awaited.

Note 1.—In addition, a sum of Rs. 58,49,200 as detailed below was drawn for investment, but no information has yet been received as to the mode of investment:

	Year.	Amount.
(1) Labour Contract Co-operative Societies	1964-65	25,000
(2) Fishermen's Co-operative Marketing Society	1962-63 1963-64	79,400 1,47,900
(3) Primary Consumers' Co-operative Society	1962-63	1,81,100
(4) Wholesale Consumers' Co-operative Society	1962-63	3,00,000
(5) Co-operative Farming	1962-63 1963-64	5,900 17,500

(6) Development of Processing Society	..	..	..	1962-63	28,700
				1963-64	37,200
				1964-65	37,200
(7) Fisheries Co-operative Society ..	..	..	..	1964-65	1,44,000
(8) International Equipment Corporation	..	..	..	1962-63	62,200
(9) Industrial Co-operative Society	..	..	..	1963-64	40,000
				1964-65	50,000
(10) Printing and Publishing Co-operative Society	..	..	..	1963-64	10,000
				1964-65	18,000
(11) Establishment of 25 000 Spindle Cotton Mills on Co-operative Basis	..	..	..	1964-65	5,00,000
(12) Co-operative Societies for setting up Rice Mills	..	..	..	1964-65	4,25,000
(13) Co-operative Societies for Pilot Project in Pilot area	..	..	..	1964-65	28,100
(14) Co-operative Societies for Pilot Project in Non-Pilot area	..	..	..	1964-65	8,800
(15) Consumer Co-operative Societies	..	..	..	1963-64	30,93,400
				1964-65	6,06,500

Note 2.—The investments shown in this statement do not include Capital advances amounting to Rs. 6.16-00 lakhs to the Calcutta State Transport Corporation (Rs. 6.01-96 lakhs) and the North Bengal State Transport Corporation (Rs. 14-64 lakhs). The particulars are given in footnote (d) at page 90.

STATEMENT No. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO THE END OF THE YEAR 1964-65 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

(In lakhs of rupees.)

1	On 31st March, 1964. Rs.	On 31st March, 1965. Rs.	Increase (+) Decrease (-) in the year. Rs.
2	3	4	5
CAPITAL EXPENDITURE—			
Commercial Departments—			
(96) Industrial Development Programme	(a) 5,43	6,23	+80
(98) Multipurpose River Schemes ..	1,22,42	1,29,60	+7,18
(99) Irrigation	5,88	6,34	+46
(101) Electricity Schemes	(b) 1,62	1,62	..
(114) Road and Water Transport Schemes	6,25	6,68	+43
Total—Commercial Departments	1,41,60	1,50,47	+8,87
Other Departments—Other Accounts ..			
	1,61,30	1,90,66	+29,36
Total—Other Departments ..	1,61,30	1,90,66	+29,36
Total—Capital Expenditure ..	3,02,90	3,41,13	+38,23
Loans and Advances by the State/Union Territory Governments—			
Loans to Local Funds, Private Parties, etc.	1,16,34	1,38,09	+21,75
Loans to Government Servants ..	29	52	+23
Total—Loans and Advances by the State/Union Territory Governments.	1,16,63	1,38,61	+21,98
Total—Capital and other Expenditure ..	4,19,53	4,79,74	+60,21
Deduct—Contribution from Revenues, Development Funds, Reserve Funds, etc., and Contingency Fund for expenditure.	—93	—93	..
Net Capital and other Expenditure (Outside the Revenue Account).	4,18,60	4,78,81(x)	+60,21(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".

STATEMENT No. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO THE END OF THE YEAR 1964-65 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—concl'd.

(In lakhs of rupees.)			
1	2	3	4
	On 31st March, 1964.	On 31st March, 1965.	Increase (+) Decrease (-) in the year.
	Rs.	Rs.	Rs.
PRINCIPAL SOURCES OF FUNDS—			
Permanent Debt—Nominal Value	50,92	55,95	+5,03
Floating Debt .. .. .	..	3,00	+3,00
Loans from the Central Government	3,41,33	3,81,43	+40,10
Other Loans	6,17	8,94	+2,77
Unfunded Debt	14,03	15,76	+1,73
Total—Outstanding Debt	4,12,45	4,70,08	+57,63
Contingency Fund	5,00	4,99	—1
Sinking Funds and Reserve Funds	19,49	21,95	+2,46
Net balance under Deposits, Advances, etc., other than those shown separately.	32,48	39,88	+7,40
Remittances	—17,58	—21,09	—3,51
Total—Debt and other Obligations	4,51,84	5,15,81	+63,97
Deduct—Cash Balance	1,01	1,89	+88
Deduct—Investments	12,23	22,96	+10,73
Net provisions of Funds	4,38,60	(y)4,90,96	(c) +52,36

(c) The difference of Rs. 7,85 lakhs between the net provision of funds and the net capital and other expenditure during the year is explained below:—

(In lakhs of rupees.)	
Revenue Surplus	5,39
Add—Amount adjusted under the head "Miscellaneous Government Account"	1,06
	7,85

Note.—The difference of Rs. 12,15 lakhs between the net provision of Funds (y) and the net Capital and other Expenditure (x) up to the end of the year is as below:—

Cumulative effect of revenue deficit	14,11
Less—Amount adjusted under the head "Miscellaneous Government Account"	—1,96
	12,15

THE UNIVERSITY OF CHICAGO
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**B—Debt, Deposits and Remittances Heads and
Contingency Fund**

STATEMENT No. 10—STATEMENT OF RECEIPTS, DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND.

Detailed Head of Account.	Opening balance.		Receipt.		Disbursement.		Closing balance.	
	Rs.	Cr.	Rs.	Cr.	Rs.	Cr.	Rs.	Cr.
Total Revenue and Expenditure as per Account Nos. 11 and 12	.....	.....	1,41,33,45,513	1,73,67,72,930	.....	.....	.....	.....
O—Public Debt—Permanent Debt,	50,92,12,700	Cr.	7,00,09,300	1,96,83,438	Cr.	55,95,38,562		
Floating Debt—Other Floating Loans	.....	.....	23,37,00,000	15,37,00,000	Cr.	8,00,00,000		
Loans from the Central Government	3,38,82,01,109	Cr.	52,38,50,100	12,28,94,035	Cr.	3,78,91,57,174		
Ways and Means Advances for Plan Schemes	1,05,862	Cr.	.....	.....	Cr.	1,05,862		
Other Ways and Means Advances	2,50,00,000	Cr.	93,42,000	93,42,000	Cr.	2,50,00,000		
Total	3,41,33,06,971	Cr.	53,31,92,100	13,22,36,035	Cr.	3,81,42,63,036		
Other Loans	6,17,02,804	Cr.	2,97,60,800	20,06,190	Cr.	8,94,57,414		
Total—O—Public Debt	3,98,42,22,475	Cr.	86,66,62,200	30,76,25,663	Cr.	4,54,32,59,012		
Section Q—Loans and Advances by the State/Union Territory Governments.	1,16,63,40,575(a)	Dr.	3,21,46,204	25,19,22,451	Dr.	1,38,61,16,822		
Total—Consolidated Fund	.....	.....	2,31,21,53,917	2,29,69,21,044	.....	.....

Part II—Contingency Fund

Contingency Fund Cr. 4,99,97,606

2,394

37,509 Cr. 4,99,12,491

Part III—Public Account

SECTION S—UNFUNDED DEBT

State Provident Funds Cr. 1,25,24,247 Cr. 15,75,98,606

2,98,09,468

14,03,08,385

SECTION T—DEPOSITS AND ADVANCES

Part I—Deposits Bearing Interest

A—Reserve Funds—

Depreciation Reserve Fund of Government Bus Services—

(a) Depreciation Reserve Fund of State Transport Service in Durgapur—

(i) Depreciation Reserve Fund Cr. 2,99,600

2,05,600

94,000

(b) Depreciation Reserve Fund of Motor Transport Service in Cooch Behar—

(i) Depreciation Reserve Fund Cr. 2,10,382

.....

2,10,332

Total ..

2,05,600

3,04,332

Cr. 5,09,932

(a) Differs from the closing balance of the previous year due to *proforma* rectification of misclassifications in treasury accounts pertaining to pre-partition period.

STATEMENT No. 16—STATEMENT OF RECEIPTS, DISBURSEMENT AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND—contd.

Detailed Head of Account.	Opening balance.		Receipt.	Disbursement.		Closing balance.
	Rs.	Cr.	Rs.	Rs.	Rs.	Rs.
I	2	3	4	5	6	7
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	17,700	.....	5,000	.....	.....	22,700
B—Other Deposits—						
Deposit of North Bengal State Transport Corporation .. .. .	.....	23,737	.....	.....	.....	23,737
Deposit of the Calcutta State Transport Corporation	2,53,36,926	13,44,316	.....	.....	.....	2,66,81,242
Deposit of the State Electricity Board .. .. .	.....	50,00,000	.....	.....	.....	50,00,000
Total	2,53,36,926	63,68,053	.....	.....	.....	3,17,04,979
Total Part—I	2,62,31,758	65,78,653	.....	.....	.....	3,28,10,411

Part II—Deposits not bearing interest

A—Sinking Funds—

Appropriation for Reduction or Avoidance of Debt—

Sinking Funds	Cr.	17,80,99,714	4,35,95,361	1,95,31,238	Cr.	20,21,63,837
Sinking Fund Investment Account	Dr.	10,03,13,037	....	1,78,52,950	Dr.	11,81,65,987
Total—Sinking Fund	Cr.	7,77,86,677	4,35,95,361	3,73,84,188	Cr.	8,39,97,850

B—Reserve Funds—

West Bengal Famine Insurance Fund—

Net Balance (including investment)	Cr.	21,88,993	80,65,434	80,00,000	Cr.	22,54,427
Investment	Dr.	20,04,757	39,75,190	39,74,615	Dr.	20,04,182
Total	Cr.	1,84,236	1,20,40,624	1,19,74,615	Cr.	2,50,245

Depreciation/Renewal Reserves of Government Non-Commercial Undertakings—

Government Preises	Cr.	18,27,937	1,09,836	4,430	Cr.	19,33,343
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.	1,16,36,829	64,037	47,291	Cr.	1,16,53,575
Investments	Dr.	20,92,091	....	....	Dr.	20,92,091
Total	Cr.	95,44,738	64,037	47,291	Cr.	95,61,494

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

Detailed Head of Account.	Opening balance.		Receipt.	Disbursement.		Closing balance.
	Rs.	Cr.		Rs.	Cr.	
1	2	3	4	5		
	Rs.	Rs.	Rs.	Rs.		Rs.
Part II—Deposits not bearing interest—contd.						
		Cr.				Cr.
West Bengal Co-operative Development Fund	1,27,275		62,126		1,89,401	
West Bengal State Agricultural Credit Relief and Guarantee Fund ..	1,00,000		50,000		1,50,000	
Total B—Reserve Fund	1,17,84,186		1,34,50,623		1,20,84,473	
Other Deposit Accounts—						
Deposits of Local Funds—						
(a) District Funds—						
(i) District Funds	28,61,740		20,16,599	48,78,339		....
(ii) Zilla Parishad Funds .. .. .	....		61,49,791	20,76,633	40,73,158	
(iii) Union Funds	20		....	....	20	
(iv) Anchal Parishad Funds .. .. .	....		17,00,440	1,46,131	15,54,309	
(v) Village Chowkidari Funds in Cooch Behar	2,27,390		64,780	96,508	1,95,662	
Total	30,89,150		99,31,610	71,97,611	58,28,149	

(b) Municipal Funds—

(i) Municipal Funds	66,65,776	2,15,02,366	1,74,70,153	1,06,98,958
(ii) Garden Reach Municipality Improvement Fund	2,47,876	.....	.....	2,47,876
Total	69,13,649	2,15,03,363	1,74,70,183	1,09,46,829
(c) Calcutta State Transport Corporation Fund	15,90,758	7,42,28,404	7,02,02,946	56,16,216
(d) Education Funds—				
(i) Secondary Education Fund	34,82,245	2,95,258	37,77,503	.....
(ii) District Primary Education Fund	4,06,63,665	10,02,44,100	9,69,97,810	4,39,09,955
(iii) Presidency College Graduates Scholarship Fund	799	9,543	3,470	6,872
(iv) Durga Charan Laha's Scholarship Fund	3,790	240	180	3,850
(v) Education Funds in Cooch Behar	382	.....	.....	382
(vi) District Elementary Education Fund	22,93,360	6,56,503	11,97,644	17,52,219
(vii) West Bengal Board of Secondary Education Fund	.....	43,95,222	3,29,794	40,65,428
Total	4,64,44,241	10,56,00,866	10,23,06,401	4,97,38,706
(e) Medical and Charitable Funds—				
(i) Pilgrims' Lodging House Fund	1,620	491	108	2,003
(ii) Bengal Famine Orphan Fund	17,014	.....	.....	17,014
(iii) Ramlal Mukherjee's Endowment Fund	11,038	.....	.....	11,038
Total	29,672	491	108	30,055

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

Detailed Head of Account	Opening balance		Receipt		Disbursement		Closing balance	
	Rs.	Cr.	Rs.	Cr.	Rs.	Cr.	Rs.	Cr.
Part II—Deposits not bearing interest—<i>contd.</i>								
(f) Other Miscellaneous Funds—								
(i) Zoological Garden Fund	3,19,553	3,27,812	2,37,621	..	4,09,744	..
(ii) Christian Burial Board Fund	36,614	30,977	38,063	..	29,528	..
(iii) Mohammedan Burial Board Fund	66,381	3,661	30,299	..	39,743	..
(iv) B. L. Mukherjee's Trust Fund	50,400	24,508	43,084	..	31,824	..
(v) Cinematograph Act Fund	9,383	5,36,402	80	..	5,45,705	..
(vi) Bengal State Aid to Industries Act Fund	13,366	..	..	13,366	..
(vii) State Electricity Fund	30,14,10,922	3,35,84,538	29,40,06,542	..	4,09,88,918	..
(viii) Mohsin Endowment Fund	485	3,881	..	..	4,366	..
(ix) Other Miscellaneous Funds in Cooch Behar	58,365	..	..	58,365	..
(x) Khadi Fund	22,37,498	11,23,411	27,01,125	..	6,59,779	..
(xi) Village Industries Fund	20,83,132	40,60,827	43,55,685	..	17,88,274	..
(xii) Bhudan Yagna Fund	8,250	..	7,380	..	870	..
Total	30,62,22,613	3,97,67,748	30,14,19,879	..	4,45,70,482	..
Total—Deposits of Local Funds	51,74,87,347	9,78,35,218	49,85,97,128	..	11,67,25,437	..

CIVIL DEPOSITS

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(i) Revenue Deposits	4,23,77,479	3,97,44,570	3,25,86,187	4,95,36,562
(ii) Cess collections for other districts	10,90,137	17,206	37,850	10,69,498
(iii) Earnest money deposits received in the Forest Department	10,82,292	15,67,687	13,18,256	13,31,723
(iv) Civil Courts' Deposits	3,18,47,011	3,00,86,920	1,87,13,856	4,32,20,075
(v) Small Causes Courts' Deposits	1,47,375	1,90,496	1,99,616	1,38,255
(vi) Rent Controllers' Deposits	8,83,254	30,75,373	36,35,732	3,22,895
(vii) Criminal Courts' Deposits	15,43,621	16,58,706	9,52,501	22,49,826
(viii) Personal Deposits	5,01,39,429	41,34,60,903	38,70,42,221	7,65,58,111
(ix) Police Deposits	1,55,889	23,19,063	60,996	24,13,956
(x) Litigation Fund	42,061	(k) - 8,179	761	33,121
(xi) Warders' Benefit Fund	25,118	2,589	1,375	26,332
(xii) Vagrancy Directorate Benefit Fund for the guarding of menial staff	68	4	....	72
(xiii) Public Works Deposits	5,83,58,796	5,36,30,445	4,17,41,193	7,02,48,048
(xiv) Charitable Endowment Fund	2,80,990	....	....	2,80,990
(xv) Deposits of Jute Cess Fund	2,02,259	9,61,929	7,68,993	3,95,195
(xvi) Unclaimed deposits in the General Provident Fund	26,128	(k) - 5,085	....	21,043
(xvii) Unclaimed deposits in the Contributory Provident Fund	846	(k) - 200	....	646
(xviii) Unclaimed deposits in the Indian Civil Service Provident Fund	68	....	....	68
(xix) Deposits on account of cost price of liquor, Ganja and Bhang	7,86,564	48,91,222	48,04,446	8,73,340
(xx) Deposits for work done for public bodies or private individuals	61,81,625	1,67,12,915	1,38,69,610	90,24,930

(k) Minus figure is due to rectification of certain discrepancies.

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

Detailed Head of Account.	Opening balance.		Receipt.		Disbursement.		Closing balance.	
	1	2	3	4	5	6	7	8
	Rs.	Cr.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Part II—Deposits not bearing interest—contd.								
CIVIL DEPOSITS—contd.								
(xxi) Deposits of Chairman, Calcutta Improvement Trust ..		4,45,250	49,28,899	39,28,198		14,45,960		
(xxii) Deposits from Employees' State Insurance Corporation	9,00,000	3,00,000		6,00,000		
(xxiii) Deposits made by candidates for State Legislature ..		11,946	3,000	4,000		10,946		
(xxiv) Forest Deposit ..		14,517	10,525	15,777		9,265		
(xxv) Pay and Account Deposits ..		15,134	.....	.....		15,134		
Total—Civil Deposits ..		19,56,57,866	57,41,48,988	50,99,81,568		25,98,25,286		
OTHER ACCOUNT—								
Subvention from Central Road Fund ..		9,03,433	69,42,100	30,69,358		47,76,175		
Deposit Account of grants made by the Indian Central Jute Committee ..		18,156	.....	.....		18,156		
Deposit Account of grants made by the Indian Council of Agricultural Research.		5,82,035	4,90,238	1,68,821		9,03,452		
Deposit Account of grants made by the Indian Central Sugarcane Committee.		1,20,652	10,000	15,382		1,15,270		
Deposit Account of grants made by the Indian Central Oilseeds Committee.		56,235	679	.....		56,914		
Deposit Account of grants made by the Indian Central Tea Board ..		1,18,124	.....	.....		1,18,124		

Deposit Account of grants made by the Indian Central Arcanaut Committee.	12,860	58,729	71,589
Deposit Account of grants made by the Flood Relief Committee ..	10,162	.....	10,162
Deposit Accounts of grants made by the Indian Central Coccoanut Committee.	1,78,795	69,169	2,47,964
Deposit Account of grants from the Indian Central Tobacco Committee.	6,780	11	6,791
Deposit Account of grants made by the Indian Council of Medical Research.	.....	3,06,390	3,06,390
Deposit Account of grants made by the Khadi and Village Industries Commission.	3,32,337	.....	3,32,337
Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions.	7,87,595	.....	7,87,595
Deposit Account of grants made by the Indian Central Silk Board ..	3	.....	3
Deposit Account of grants made by National Co-operative Development and Warehousing Board.	40,76,489	22,71,366	63,47,855
Deposit Account of lump sum allotment received from Government of India out of the workmen's benefits fund for award of prizes to skilled workmen.	32,845	.....	32,845
Deposit Account of grants received from the Ford Foundation ..	25,000	.....	25,000
Deposit Account of grants from Wheat Associates of U. S. A. ..	92,412	(k) -3,245	89,167
Total—Other Account ..	73,54,020	1,01,45,437	1,42,13,051
Total Part-II—Deposits not bearing interest ..	39,04,17,967	1,15,88,27,756	48,68,46,097

(k) Minus figure is due to rectification of certain discrepancies.

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

Detailed Head of Account.	Opening balance.		Receipt.		Disbursement.		Closing balance.	
	Rs.	Dr.	Rs.	Dr.	Rs.	Dr.	Rs.	Dr.
1	2	3	4	5	6	7	8	9
Part III—Advances not bearing interest—								
DEPARTMENTAL ADVANCES—								
Civil Advances—								
Objection Book Advances	65,38,015		2,08,65,510		2,05,55,053		62,27,558	
Public Works Advances—Takavi Works Advances	46,46,203		.....		.....		46,46,203	
Construction Board Advances—School Building Advances	4,20,434		.....		.....		4,20,434	
Festival Advances	80,92,691		1,80,42,616		1,74,35,452		74,85,527	
Total—Civil Advances	1,96,97,343		3,89,08,126		3,79,90,505		1,87,79,722	
Special Advances—								
(1) Advances to students and other Indians in the United Kingdom	13,085		.....		.....		13,085	
(2) Advance in connection with holding of Hockey Matches at Calcutta Maidan. .. .. .	.....		.....		200		200	
(3) Advances to the Deputy Commissioner of Police, Enforcement Branch, for test purchase.	3,000		.....		.....		3,000	
(4) Advances to Railways	1,775		.....		.....		1,775	
(5) Advances to the Director of Agriculture for establishment of a Training cum-Development Centre.	28,409		.....		.....		28,409	

(7) Advance for the relief of Distressed Spinners and Weavers	53,755	3,600	50,155
(8) Advances in connection with municipal election	40,583	8,609	32,824
(9) Liquidation proceedings in the matter of Indian Sema Cotton Plantations Ltd.	1,000	.....	1,000
(10) Advances to Government servants in Cooch Behar and Jalpaiguri affected by flood in 1954.	1,645	.....	1,645
(11) Advances for National Water Supply and Sanitation Scheme	1,17,95,873	.....	1,17,67,836
(12) Advance to Superintendent, Sales Emporia, Calcutta and Howrah.	4,00,000	.....	4,00,000
(13) Advances to Police contingent of other States deputed to West Bengal.	1,44,245	13,012	1,22,000
(14) Advance to the Secretary, Legislative Assembly and Council	1,05,156	6,06,830	1,62,310
(15) Advance to Administrator, Sussex Trust Fund	25,105	.....	25,405
(16) Revolving capital for Training-cum-Works Scheme	1,70,253	.....	1,70,253
(17) Revolving capital for Production Centre	36,552	.....	36,552
(18) Revolving capital for Production Centre, Halzabazar	5,460	.....	5,460
(19) Advance for payment of compensation for vehicles requisitioned under D. I. Rules, 1962.	845	.....	845
(20) Advance to the Deputy Director of Industries for running Sales Emporium.	10,070	70	10,000
(21) Advance to the Principal, Presidency College	24,600	24,345	255
(22) Advance to the Principal, Darjeeling Government College	362	.....	362
(23) Advances to deputationists for higher education abroad	50,116	.....	.....
(24) Advance to meet the expenses to be incurred by the West Bengal State Team in connection with 10th All-India Police Duty Meet, 1963, held in Delhi.	7,500	3,418	4,082
		(k) -50,116	.....

(k) Minus figure is due to rectification of certain discrepancies.

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

Detailed Head of Account.	Opening balance.	Receipts.	Disbursement.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.
Part III—Advances not bearing interest—<i>contd.</i>				
DEPARTMENTAL ADVANCES—<i>contd.</i>				
Special Advances—<i>contd.</i>				
(25) Advance to the Director of Fisheries for imprest with the Commissioner for the Port of Calcutta for repairs to Fish Trawlers Jetty.	5,000	.....	.....	5,000
(26) Advance for payment of interest on compensation money payable to Land holders on the abolition of Zamindari system.	4,750	.....	.....	4,750
(27) Advance in the matter of D. Sarkar and Brothers Limited ..	295	.....	295	.....
(28) Advance to the Secretary, Durgapur Brick Board ..	1,61,106	.....	.....	1,61,106
(29) Advance in connection with holding of Football Matches at Calcutta during 1964 Session.	.....	.....	500	500
(30) Advances to the Deputy Secretary, Judicial Department, on account of visit of the Hon'ble Mr. Justice Warren.	272	.....	.....	272
(31) Advances for Flood Relief Health Measures ..	27,409	.....	452	27,861
(32) Advance to the Director of Industries (Cottage) ..	7,13,000	.....	.....	7,13,000
(33) Schemes for the Jute Twine Manufacturing, Siliguri ..	10,666	.....	.....	10,666
(34) Advance for payment of compensation under West Bengal Estate Acquisition Act, 1953.	51,46,579	1,01,66,074	59,66,376	9,46,881
(35) Advance for payment of undischarged balances of loans lost from departmental safe in Barrackpore Sub-Treasury.	1,40,980	.....	.....	1,40,980
(36) Advance to the Collector of Murshidabad in connection with an appeal case.	1,77,603	.....	.....	1,77,603
	62,000	.....	.....	62,000

(38) Advance to the Deputy Director of Industries (Cottage)	25,000	.....	.....	25,000
(39) Advance to fire-affected people in Darjeeling	3,000	.....	.....	3,000
(40) Advance to the Milk Commissioner, West Bengal	83,974	927	.....	83,047
(41) Advances in connection with the Development of Engineering Industry at Howrah.	9,80,000	.....	.....	9,80,000
(42) Advance for the board and lodging charges of the members of the crew of the aircraft of the Prime Minister of India.	993	.....	.....	993
(43) Advance to the Director of Supply and Accounts	10,80,549	.....	.....	10,80,549
(44) Advance to the Special Officer, Integrated Schemes for Training-cum-Production Centres for Wood Industries.	7,00,000	.....	.....	7,00,000
(45) Advance in connection with the opening of the Canada Dam	4,985	.....	.....	4,985
(46) Advance to Adviser on Dairy Development and Animal Husbandry	1,41,118	2,719	.....	1,38,399
(47) Advance to the Deputy Director of Industries (Marketing)	1,00,000	.....	.....	1,00,000
(48) Advance for training of Officers in Soil Conservation— Three months' refresher course.	2,200	500	.....	1,700
(49) Advance to the Chief Engineer, Public Health Engineering, West Bengal, in connection with sinking of tubewell in the cholera affected areas of Calcutta.	28,645	.....	.....	28,645
(50) Advance to the Accounts Officer, West Bengal Secretariat, for payment to Messrs. Roy Studio in connection with the public meeting addressed by the Prime Minister of China.	3,000	3,000	.....	.....
(51) Advance for construction of Atiabari Aided Primary School Building.	252	.....	.....	252
(52) Special Advance for XIII All India Police Games	6,500	.....	1,391	7,891
(53) Advance to the Deputy Commissioner, Darjeeling	630	.....	.....	630
(54) Advance for Public Health	8,051	1,400	1,000	7,661
(55) Special Advance for Education	5,822	.....	.....	5,882

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

Detailed Head of Account.	Opening balance.		Receipts.		Disbursement.		Closing balance.	
	1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.								
Part III—Advances not bearing interest—<i>contd.</i>								
DEPARTMENTAL ADVANCES—<i>contd.</i>								
Special Advances—<i>contd.</i>								
(56) Special Advance for General Administration	263	..	..	(L) -263	..	..	..	..
(57) Advance to Registrar, Works and Buildings Department, for payment of decretal amount pending final disposal of appeal.	35,905	..	..	..	..	..	..	35,905
(58) Advance in connection with suit No. 199 of 1958, Tara Prasanna Lahiri vs. West Bengal.	1,442	..	..	..	..	..	..	1,442
(59) Advance to District Magistrate of Malda for revolving capital of silk reeling and mat weaving schemes.	1,876	..	..	..	..	..	..	1,876
(60) Advance to Special Officer, Industrial Centre, for opening of P. L. Accounts.	10,000	..	..	..	..	..	..	10,000
(61) 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
(62) Advance to Officers of Education Department for meeting expenses.	132	..	..	..	..	..	..	132
(63) Advance to Commandant, West Bengal Rifles, 4th Battalion, for purchasing foodstuff for Uttar Pradesh Provincial Armed Constabulary deputed to West Bengal for border duties.	..	..	..	..	..	..	..	25,000
(64) Expenditure in connection with water supply arrangement in South Suburban Municipality.	13,22,036	..	..	..	..	..	..	14,38,215
(65) Advance to students for higher education abroad	15,086	..	..	..	..	..	..	15,086
(66) Advance to Director, Dairy Development and Animal Husbandry (<i>ex-officio</i>), Milk Commissioner, West Bengal.	2,84,817	..	..	..	..	..	..	2,84,817

(67) Advance to the Director of Archaeology	300	—	—	300
(68) House Building Loan to flood affected people	68,610	—	—	68,610
(69) 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.	3,109	—	—	3,109
(70) Advance in connection with the visit of Purve Bulow, writer from Mongolia to Calcutta.	—	—	50	50
(71) Advance to Deputy Assistant Regional Controller of Procurement, West Bengal.	61,985	—	—	61,985
(72) Advance for Deposit of decretal dues as per decree in money Suit No. 11/60 in Court of Sub-Judge, Darjeeling.	13,908	—	—	13,908
(73) Advance for boarding and lodging charges for the Director-General of Madagaskar.	—	—	324	324
(74) Advances recoverable from the Government of India	40,163	29,536	51,147	61,774
(75) Advances to D. I. G., I.B., C.I.D., to meet expenditure incurred for T. A., etc., for meeting of Mrs. and Master Bhattacharyya with Col. Bhattacharyya detained in East Pakistan.	677	96	455	1,036
(76) Advance to Administrative Officer of Folk Entertainment Section in connection with the visit of Cambodian Ballet Troupe.	125	—	—	—
(77) Advance in connection with despatch of vehicles for emergency purposes.	4,65,001	5,569	3,46,257	8,05,689
(78) Advance for payment of acquisition of the property of Shri S. K. Ghosh, formerly an I.C.S.	47,37,000	—	—	47,37,000
(79) Advance in connection with deputation of veterinary Officers (Non-Gazetted) to Bhutan Government.	—	—	1,060	1,060
(80) Advance for meeting expenditure in connection with the appeal filed by the Government of West Bengal in the Court of District Judge, Alipore.	—	—	483	483
(81) Advance in connection with emergent anti-epidemic work in different parts of West Bengal.	—	—	5,000	5,000

(*) Minus figure is due to rectification of certain discrepancies.

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

Detailed Head of Account	Opening balance.		Receipt.	Disbursement.		Closing balance.
	Rs.	Rs.		Rs.	Rs.	
1	2	3	4	5	6	
Part III—Advances not bearing interest—<i>concl'd.</i>						
DEPARTMENTAL ADVANCES—<i>concl'd.</i>						
Special Advances— <i>concl'd.</i>	Dr.				Dr.	
(82) Advance in connection with election to Anchalik and Zilla Parishad.	....	1,130		10,30,569	10,29,439	
(83) Advance for XIV Police Games, 1964, at Patna .. .. .	....	....	....	6,500	6,500	
(84) Advance for meeting expenditure for sending a troupe of Artists of Folk Entertainment Unit to forward areas of Jammu and Kashmir.	....	....	....	5,550	5,550	
(85) Advance to D. I. G. Police in connection with emergency arising out of operation by Pakistan Forces.	....	....	....	3,000	3,000	
(86) Advance in connection with expenses for making preparatory arrangements prior to departure to Sweden for training in Animal Reproduction under F. A. O.	....	....	....	1,200	1,200	
(87) Advance in connection with 11th All India Police Meet at Bhopal in 1964.	....	....	....	6,000	6,000	
(88) Advance to the Indian Repatriates from Burma .. .. .	....	....	....	20,000	20,000	
(89) Advance to Director General of Health Services .. .. .	..	8,529	8,529	....	(m) — 8,529	
(90) Special Advance to Relief and Rehabilitation Department ..	....	27,831	27,831	....	(m) — 27,831	
Total—Special Advance	2,96,06,320	1,09,07,622	1,09,07,622	1,00,93,284	2,87,91,982	
Forest Advance	1,150	1,16,21,503	1,16,21,503	1,26,91,149	10,70,802	
Total—Departmental Advances	4,93,04,819	6,14,37,251	6,14,37,251	6,07,74,938	4,86,42,506	

Permanent Advance	11,57,920	(k) - 8,188	35,543	12,01,646
Account with the Reserve Bank	56,935	46,579	44,113	54,469
Account with the Government of Burma	64,891	.....	(k) - 22,772	42,119
Account with the Government of Pakistan	9,46,781	.....	.....	9,46,781
Total Part III—Advances not bearing Interest	5,15,31,346	6,14,75,947	6,03,31,322	5,03,87,521

Part IV—Suspense—Suspense Accounts

Cash Balance Investment Accounts	Dr. 1,78,59,992	22,38,56,547	31,33,48,600	Dr. 10,73,52,045
Other items—				
(2) Suspense Account—				
Objection Book Suspense (Receipt)	Cr. 4,72,270	53,26,826	.....	Cr. 57,99,096
Objection Book Suspense (Payments)	Dr. 1,49,10,620	21,92,51,333	23,34,92,933	Dr. 2,90,51,305
Recoveries of Service Payments	Cr. 61,638	(l) - 58,610	.....	Cr. 3,028
Departmental Adjusting Account	Cr. 2,62,938	2,24,734	.....	Cr. 4,87,672
Departmental Adjusting Account	Dr. 11,26,889	.....	(l) - 2,35,873	Dr. 8,91,016
Reserve Bank Suspense (Headquarters)	Dr. -67,59,272	3,870	47,18,206	Dr. (p) - 20,44,936
Central Account Office—Reserve Bank Suspense	Dr. -17,77,038	(l) - 18,78,589	1,91,747	Dr. 2,93,298
Undivided Bengal Suspense	Cr. 2,06,99,298	.....	.....	Cr. 2,06,99,298

(m) The minus balance has been reconciled and adjusted in the accounts for 1965-66.

(k) Minus figure is due to rectification of certain discrepancies.

(l) Represents clearance of the previous year's outstanding balance.

(p) The adjustments of some items were made in 1964-65 accounts but the drafts and cheques were issued/deposited in the accounts for the year 1965-66.

STATEMENT No. 16—STATEMENT OF RECEIPTS, DISBURSMENTS AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND.—*concl'd.*

Detailed Head of Account	Opening balance.	Receipts.	Disbursement.	Closing balance.
1	2	3	4	5
Part IV—Suspense—Suspense Accounts—concl'd.				
	Rs.	Rs.	Rs.	Rs.
Undivided Bengal Suspense	Dr. 2,87,54,940	....	1,21,931	Dr. 2,88,76,871
Discounting Sinking Fund	Dr. 8,32,925	1,05,000	1,75,023	Dr. 9,02,948
Other Suspense Accounts	....	3,12,716	62,358	Cr. 2,50,358
Total—Suspense Account	Dr. 1,55,92,920	22,32,87,315	23,84,36,445	Dr. 3,07,41,050
Total—Suspense Accounts	Dr. 3,34,52,912	44,71,43,862	55,17,34,045	Dr. 13,80,93,095
(ii) Cheques and Bills—Pre-audit Cheques	Dr. 6,67,45,992	68,91,22,875	69,72,78,676	Cr. 5,85,90,191
(iii) Departmental and Similar Accounts—Civil Departmental Balance—		Dr.		Dr.
(1) Sealdah Small Causes Court	..	6,748	11,934	(9) —17,071
(2) Public Works Cash Balance	..	9,20,322	17,05,989	5,24,022
(3) Chaklajat Cash Balance	..	74,369	....	74,369
(4) Forest Cash Balance	..	....	34,333	....
Total—Civil Departmental Balance	..	10,01,439	17,52,256	5,81,320
Total—Part IV Suspense	..	Cr. 3,22,91,641	1,25,08,14,977	Dr. 8,00,84,224
Part V—Miscellaneous—Government Account	..	....	(A)1,95,31,238	....
Total—T—Deposits, etc.	..	....	2,37,40,46,515	....

Section U—Remittances

I. Remittances Within India—Cash Remittances and Adjustments between Officers Rendering Accounts to the same Accountant General—

(1) Cash Remittances between Treasuries	Cr.	2,03,841	34,58,44,164	34,54,39,865	Cr.	6,08,140
(2) Forest Remittances	Cr.	9,32,895	4,17,50,374	4,17,75,349	Cr.	9,07,920
(3) Public Works Remittances	Dr.	8,78,85,229	44,66,45,228	47,36,87,223	Dr.	11,49,27,224
(4) Transfer between Public Works Officers	Dr.	7,75,20,244	3,62,77,237	4,95,01,743	Dr.	9,07,44,750
(5) Judicial Remittances	Dr.	45	15,766	15,721	....	....
Total	Dr.	16,42,68,782	87,05,32,769	91,04,19,901	Dr.	20,41,55,914
Reserve Bank of India Remittances	Dr.	1,83,203	45,84,883	44,16,336	Dr.	14,656
Adjusting Account between Central and State Governments	Dr.	93,57,018	30,69,166	(k)—8,43,922	Dr.	54,43,930
Adjusting Account with Railways	Dr.	15,88,380	2,545	(k)—10,41,372	Dr.	5,44,463
Adjusting Account with Posts and Telegraphs	Dr.	96,029	(k)—78,407	(k)—85,662	Dr.	88,774
Adjusting Account with Defence	Dr.	68,393	(k)—61,361	(k)—28,324	Dr.	1,01,430
Inter-State Suspense Account	Dr.	2,46,197	(k)—1,86,397	83,370	Dr.	5,15,964
Total	Dr.	1,15,39,220	73,30,429	25,00,426	Dr.	67,09,217
Total U—Remittances	Dr.	17,58,08,002	87,78,63,198	91,29,20,327	Dr.	21,08,65,131
Total—Public Accounts .. .. .	....	....	3,29,25,25,072	3,29,94,91,089	....	....
Grand Total .. .. .	....	....	5,60,46,81,383	5,59,58,99,642	....	....

(q) The minus balance has been cleared in the Accounts for 1965-66.

(A) The Account is closed to Government.

(k) Minus figure is due to rectification of certain discrepancies.

STATEMENT No. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND—concl'd.

Detailed Head of Account	Opening balance.		Receipts.		Disbursement.		Closing balance.	
	1	2	3	4	5	6	7	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	

Section X—Cash Balance

	Opening balance.		Closing balance.	
	Rs.	Rs.	Rs.	Rs.
(1) Cash in Treasuries	22,20,678	16,18,886
(2) Deposit with the Reserve Bank	80,92,112	1,72,62,823
(3) Remittances in transit	-2,07,157	4,665
Total	<u>1,01,05,633</u>	<u>1,88,87,374</u>
			<u>5,61,47,87,016</u>	<u>5,61,47,87,016</u>

STATEMENT No. 17—DETAILED STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS OF GOVERNMENT.

Description of loan.	When raised.	Amount on 1st April, 1964.		Additions during the year.		Discharges during the year.		Amount on 31st March, 1965.	
		1	2	3	4	5	6	Rs.	Rs.
SECTION A—PUBLIC DEBT.									
Permanent Debt—									
Loans bearing Interest—									
4 per cent. West Bengal Loan, 1967	.. August, 1958	..	..	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	
4 per cent. West Bengal Loan, 1969	.. August, 1960	..	..	7,05,32,000	.....	.....	.....	7,05,32,000	
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	
4½ per cent. West Bengal Loan, 1972	.. September, 1961	..	..	7,30,71,300	.....	.....	.....	7,30,71,300	
4½ per cent. West Bengal Loan, 1974	.. August, 1962	..	..	7,03,28,500	.....	.....	.....	7,03,28,500	
4½ per cent. West Bengal Loan, 1976	..	..	..	.....	7,00,09,300	.....	.....	7,00,09,300	
Loans not bearing interest—									
Expired Loans—									
3½ per cent. West Bengal Loan, 1962	.. September, 1951	..	..	2,000	.....	.....	.....	2,000	
4 per cent. West Bengal Loan, 1963	.. July, 1953	..	..	2,41,500	.....	.....	1,52,200	89,300	
4 per cent. West Bengal Loan, 1964	.. August, 1952	..	..	2,00,00,000**	.....	.....	1,95,31,238	4,68,762	
Total—Permanent Debt	..	..	..	50,92,12,700	7,00,09,300	1,96,83,438	55,95,38,562		

**On the 1st August, 1964, this loan was notified for discharge and it became non-interest bearing from that date.

STATEMENT No. 17—DETAILED STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS OF GOVERNMENT—contd

Description of loan.	When raised.	Amount on 1st April, 1964.	Additions during the year.	Discharges during the year.	Amount on 31st March, 1965.	
					Rs.	Rs.
1	2	3	4	5	6	Rs.
Floating Debt—						
Other Floating Loans—						
Ways and Means Advance	50,00,000	50,00,000	....	....
Cash Credit Advance	14,00,00,000	6,00,00,000	8,00,00,000	8,00,00,000
Other Advances	8,87,00,000	8,87,00,000	....	....
Total—Floating Debt..		23,37,00,000	15,37,00,000	8,00,00,000	8,00,00,000
Loans from the Central Government—						
Pre-partition Loans—						
(1) Loans for Civil Defence Expenditure	..	62,21,460	....	....	62,21,460	62,21,460
(2) Loans for financing Grow More Food Scheme.	..	6,89,110	....	....	6,89,110	6,89,110
(3) Loans for financing Development Projects.	..	55,36,000	....	....	55,36,000	55,36,000
(4) Loans for Ways and Means purposes	..	70,40,000	....	....	70,40,000	70,40,000
(5) Loans for payment to Silk Filature Owners.	..	17,476	....	....	17,476	17,476
Total	..	1,95,04,046	....	....	1,95,04,046	1,95,04,046
(1) Ways and Means Advances	..	2,50,00,000	....	....	2,50,00,000	2,50,00,000
(2) Ways and Means Advances for Plan execution	..	1,05,992	....	....	1,05,992	1,05,992

(3) Loans for paying West Bengal Government's share of expenditure on Damodar Valley Corporation.	94,19,62,000	5,14,00,000	...	99,33,62,000
(4) Share of expenditure of the Damodar Valley Corporation against loan granted by the International Bank.	1,78,03,000	.....	.....	1,78,03,000
(5) Loans for Mayurakshi Project	9,52,77,570	.....	1,68,58,315	7,84,19,255
(6) Loans for rehabilitation of displaced persons	57,45,50,304	1,06,00,000	28,90,000	58,22,60,304
(7) Loans under Grow More Food Schemes	10,43,74,121	3,61,27,000	2,10,00,225	11,95,00,896
(8) Loans for contribution towards share capital of State Warehousing Corporation.	5,13,212	.....	42,253	4,70,959
(9) Removal of Khatal from Calcutta	99,00,799	.....	6,97,631	92,03,168
(10) Jute Seed Multiplication Farm	31,704	.....	10,257	21,447
(11) Greater Calcutta Milk Supply Corporation	7,69,144	.....	45,015	7,24,129
(12) Forestry Scheme Loan	39,66,739	27,84,000	2,01,185	64,89,554
(13) Loans for Educational Development	61,48,510	15,53,800	7,90,779	69,11,531
(14) Community Project Loan	3,72,18,878	96,55,000	35,92,427	4,32,81,451
(15) National Extension Service Loan	8,85,103	.....	1,64,247	7,20,856
(16) Loans for Development of Handloom and Khadi Industries.	89,08,700	9,91,000	10,34,265	88,65,435
(17) Small Scale Industries	3,74,68,533	41,57,000	44,86,752	3,71,38,781
(18) Rehabilitation of Co-operative Movement in West Bengal.	28,73,000	.....	.....	28,73,000
(19) Loans for National Water Supply and Sanitation Schemes.	2,93,55,895	.....	6,96,805	2,86,59,090
(20) Loans for Development purpose	4,00,00,000	.....	.....	4,00,00,000
(21) Loans for approved Development schemes	6,72,48,148	.....	3,07,40,176	3,65,07,972
(22) Railway Electrification Programme	1,23,15,274	.....	30,83,485	92,31,789
(23) Loans for permanent improvement in scarcity area.	87,31,756	.....	2,53,692	84,78,064
(24) Loans for Protection of Towns	1,64,38,860	.....	5,40,536	1,58,98,324

STATEMENT No. 17—DETAILED STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS OF GOVERNMENT—*contd.*

Description of loan.	When raised.	Amount on 1st April, 1964.		Additions during the year.		Discharges during the year.		Amount on 31st March, 1965.	
		1	2	3	4	5	6	Rs.	Rs.
(25) Taccavi Loans to Agriculturists			82,33,041	.....	15,20,042	.....	67,12,999	.....
(26) Loans for Miscellaneous Development Schemes			46,26,78,892	20,43,91,000	1,30,02,670	.....	65,40,67,222	.....
(27) Loans to Cultivators			25,20,201	.....	13,87,401	.....	11,32,800	.....
(28) Expansion of Power			1,50,26,696	.....	4,42,967	.....	1,45,83,729	.....
(29) Flood Control Scheme			3,95,26,752	69,94,000	3,14,188	.....	4,62,06,564	.....
(30) Flood and Drought Relief			2,33,57,216	.....	55,39,761	.....	1,78,17,455	.....
(31) Loans under Low Income Group Housing Scheme.			2,79,61,047	80,88,000	6,83,256	.....	3,53,65,791	.....
(32) Share of Small Saving Collections			60,06,25,000	15,42,00,000	.....	.....	75,48,25,000	.....
(33) Prize Bonds			88,48,000	.....	.....	.....	88,48,000	.....
(34) Assistance to Low-paid Officers			40,11,348	.....	14,27,102	.....	25,84,246	.....
(35) Police Housing Scheme			2,33,15,482	34,13,000	3,69,344	.....	2,63,59,138	.....
(36) Slum Clearance Scheme			81,08,117	31,40,000	1,18,496	.....	1,11,29,621	.....
(37) Loans under Subsidised Industrial Housing Scheme.			2,10,72,106	63,34,200	4,71,402	.....	2,69,34,904	.....
(38) Village Housing Project			20,58,507	2,75,000	62,375	.....	22,71,132	.....
(39) Plantation Labour Housing Scheme			11,13,371	2,72,000	12,104	.....	13,73,267	.....
(40) Land Acquisition and Development Scheme			40,24,000	.....	.....	.....	40,25,000	.....

(42) Implementation of various Centrally-Aided Medical and Public Health Schemes.	.....	1,33,79,949	1,96,000	1,44,390	1,34,31,559
(43) West Bengal Goods Transport Co-operative Society.	.....	3,19,600	.....	.....	3,19,600
(44) Five Years' Premium Prize Bond ..	.....	28,99,000	16,79,000	.....	45,78,000
(45) Works Programme for utilising rural man-power.	.....	1,90,000	4,00,000	.....	8,90,000
(46) Co-operative Schemes ..	.....	76,90,402	4,48,700	79,715	20,59,387
(47) Loans out of sales of market borrowings ..	.....	1,00,00,000	.....	.....	7,00,00,000
(48) Rural Electrification Scheme ..	.....	9,67,000	14,00,000	.....	23,67,000
(49) Development Schemes of Greater Calcutta ..	.....	83,99,000	.....	.....	83,99,000
(50) Build Your Own House Scheme ..	.....	.....	52,01,400	.....	52,01,400
(51) Indian Repatriates from Burma] ..	.....	.....	50,000	.....	50,000
(52) Other Ways and Means Advances ..	.....	.....	93,42,000	93,42,000	.....
(53) Central Assistance for Plan Schemes ..	.....	.....	1,00,00,000	1,00,00,000	.....
Total—Post-partition Loans ..	.....	3,39,38,02,925	53,31,92,100	13,22,36,035	3,79,47,58,990
Total—Loans from the Central Government ..	.....	3,41,33,06,971	53,31,92,100	13,22,36,035	3,81,42,63,036

STATEMENT No. 17—DETAILED STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS
OF GOVERNMENT—*concl.*

Description of loan.	When raised.	Amount on 1st		Discharges during		Amount on 31st	
		April, 1964.	Rs.	the year.	Rs.	March, 1965.	Rs.
1	2	3	4	5	6	7	8
Other Loans—							
Loans from Khadi and Village Industries Commission.	10,33,498	....	....	10,33,498		
Loans from National Co-operative Development Corporation.	43,22,221	94,73,300	2,01,379	1,35,94,142		
Loans from National Agricultural Credit (Long-term Operation) Fund of the Reserve Bank of India.	69,31,572	10,37,500	3,79,651	75,89,421		
Loans from the Indian Central Oilseeds Committee	14,400	....	....	14,400		
Loans from the Life Insurance Corporation of India.	4,56,68,479	1,90,00,000	14,12,167	6,32,56,312		
Loans from the Heavy Engineering Corporation of India.	35,00,000	....	....	35,00,000		
Loans from Central Warehousing Corporation	2,32,634	2,50,000	12,993	4,69,641		
Total	6,17,02,804	2,97,60,800	20,06,190	8,94,57,414		
Total—Public Debt	3,98,42,22,475	86,66,62,200	30,76,25,663	4,54,32,59,012		

Section 5—Unfunded Debt.

State Provident Fund—						
General Provident Fund	..	12,74,57,640	2,94,21,790	1,10,51,758		14,58,27,672
Indian Civil Service Provident Fund	..	16,43,432	1,42,771	3,22,314		14,63,889
Indian Civil Service (Non-European Members) Provident Fund.	..	9,19,973	85,680	4,80,339		5,25,314
Contributory Provident Fund	..	72,41,870	—4,68,236	4,91,549		62,82,085
All India Service Provident Fund	..	30,40,470	6,27,463	1,78,287		34,89,646
<hr/>						
Total—Unfunded Debt	..	14,03,03,385	2,98,09,468	1,25,24,247		15,75,88,606
<hr/>						
Total—Debt and other interest-bearing obligations	..	4,12,45,25,860	89,64,71,668	32,01,49,910		4,70,08,47,618

STATEMENT 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.

Category of loans.	Balance on 1st April, 1964.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1965.	Interest received during the year.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.	Dr.					
	1,32,06,686	..	1,32,06,686	13,23,601	1,18,83,085	4,58,408
Loans to Presidency Corporations, Port Trusts and other Port Funds.	96,59,653	10,80,634	1,07,40,287	3,75,940	1,03,64,347	3,62,159
Loans to Municipalities	48,89,028	57,000	49,66,028	44,890	49,21,138	19,239
Loans to District and other Local Fund Committees ..						
Dr.	6,39,978	990	6,40,968	1,06,071	5,34,897	..
(i) Loans under Land Improvement Act XIX of 1883						..
(ii) Agriculturists' Loans Act XII of 1884 .. (a)	4,15,61,303	60,97,767	4,76,59,070	1,03,19,462	3,73,39,608	..
(iii) Loans to Small Jute-growers .. .. .		..	9	..	9	..
(iv) Loans in other cases of distress	1,37,834	51,000	1,88,834	4,881	1,83,953	..
(v) Loans under the Scheme for distribution of chemical fertilisers.	31,93,176	29,88,659	61,81,835	26,57,210	35,24,625	..
Total	4,55,32,300	91,38,416	5,46,70,716	1,30,87,624	4,15,83,092	24,46,132

Section Q—Loans and Advances by the State/Union Territory Governments.

LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.—

Loans to Presidency Corporations, Port Trusts and other Port Funds.

Loans to Municipalities

Loans to District and other Local Fund Committees ..

ADVANCES TO CULTIVATORS—

(i) Loans under Land Improvement Act XIX of 1883

(ii) Agriculturists' Loans Act XII of 1884 .. (a)

(iii) Loans to Small Jute-growers

(iv) Loans in other cases of distress

(v) Loans under the Scheme for distribution of chemical fertilisers.

Total

ADVANCES UNDER SPECIAL LAWS—

(i) Zamindari Embankment Advances under Act. II (B.C.) 1882.	47,59,308	3,510	47,62,818	(k)—46	47,62,864
(ii) Loans under Bengal Agriculture and Sanitary Improvement Act, 1920.	30,037	..	30,037	..	30,307
(iii) Rannagar-Sapua Khal	15,432	..	15,432	..	15,432
Total	48,04,777	3,510	48,08,287	—46	48,08,333

MISCELLANEOUS LOANS AND ADVANCES—

(1) Loans to ex-detenus	2,02,195	..	2,02,195	..	2,02,195
(2) Loans to Co-operative Land Mortgage Bank	16,34,928	..	16,34,928	1,10,972	15,23,956
(3) Loans to Provincial Co-operative Bank for Development of Wool Industry in Kalimpong.	68,334	..	68,334	..	68,334
(4) Loans to Co-operative Bank and Multipurpose Societies.	50,937	..	50,937	43,561	7,376
(5) Non-Credit Co-operative Societies	7,63,131	93,000	8,56,131	7,318	8,48,813
(6) Loans to other Co-operative Societies	6,35,508	1,45,000	7,80,508	1,34,672	6,45,836
(7) Loans to Traders and Weavers	83,051	..	83,051	37,606	45,445
(8) Loans to Distressed Tailors	14,422	..	14,422	..	14,422
(9) Cattle Purchase Loans	88,88,587	27,05,105	1,15,93,692	30,45,386	85,48,306

(a) The opening balance differs from the previous year's closing balance by Rs. — 1,01,120 due to *proforma* correction made on account of rectification of mis-classifications in treasury accounts relating to pre-partition period on receipt of requisition of correction from treasuries.

(b) The opening balance differs from the previous year's closing balance by Rs. + 1,08,146 due to *proforma* correction made on account of rectification of mis-classifications in treasury accounts relating to pre-partition period on receipt of requisition of correction from treasuries.

(k) Miners figure is due to rectification of certain discrepancies.

STATEMENT 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—*contd.*

Category of loans.	Balance on 1st April, 1964.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1965.	Interest received during the year.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Dr.		Dr.		Dr.	
MISCELLANEOUS LOANS AND ADVANCES—<i>contd.</i>						
(10) Loans under the scheme for increased provision for aid to Industries.	86,19,081	31,02,400	1,17,21,481	10,17,682	1,07,03,799	..
(11) Loans to Silk-reelers' and Weavers' Co-operative Society.	17,317	..	17,317	6,000	11,317	..
(12) Loans for new management of Barasat Basirhat Light Railway.	31,104	..	31,104	..	31,104	..
(13) Loans to Co-operative Society of State Transport Employees.	7,430	..	7,430	..	7,430	..
(14) Loans to Chank Artisans	15,310	..	15,310	..	15,310	..
(15) Loans under the Scheme for Development of Village Oil Industry.	32,301	..	32,301	..	32,301	..
(16) Loans for development of Mat Industry ..	4,143	..	4,143	..	4,143	..
(17) Loans under the scheme for development of Blacksmithy Industry.	13,104	..	13,104	..	13,104	..
(18) Loans for Oil Crushing Industry	22,416	..	22,416	..	22,416	..
(19) Loans for development of Carpentry Industry ..	7,920	..	7,920	..	7,920	..
(20) Loans to individuals and public bodies in Coohch Behar.	75,659	..	75,659	..	75,659	..
			7,48,35,671		7,48,35,671	

	1,72,64,400	22,56,850	1,95,21,315	14,44,312	1,80,77,003
(22) Loans to Milk Producers' Co-operative Society at Raiganj.	12,065	..	12,065	..	12,065
(24) Loans to Pioneer, Auto-Rickshaw Co-operative Transport Society.	2,341	..	2,341	2,341	..
(25) Loans to Women's Co-operative Industrial Home Ltd., Kamarhati.	24,000	..	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.	5,54,650	..	5,54,650	39,714	5,14,936
(27) Loans to West Bengal Financial Corporation on account of Government guarantee for dividends.	11,86,661	..	11,86,661	..	11,86,661
(28) House Building Advance to the flood-affected people.	20,72,050	3,600	20,75,650	3,08,711	17,66,939
(29) Loans to Studio Supply Co-operative Society ..	1,05,245	..	1,05,245	12,000	93,245
(30) Loans to State Electricity Board under Development Scheme.	28,13,22,420	10,89,92,382	39,03,14,802	..	39,03,14,802
(31) Loans for Ambar Charaka Programme ..	5,65,000	..	5,65,000	..	5,65,000
(32) Loans for Scheme for Cane Gur and Khandsari Sugar	54,227	..	54,227	..	54,227
(33) Loans for working capital for Mobile-Van ..	12,355	..	12,355	..	12,355
(34) Loans to West Bengal Development Corporation	2,13,27,000	98,28,000	3,11,55,000	..	3,11,55,000
(35) Loans to Agricultural Marketing Society ..	17,67,903	..	17,67,903	16,950	17,50,953
(36) Loans for Re-organisation of Primary Credit ..	7,67,250	..	7,67,250	9,505	7,57,745
(37) Loans to cultivators for Mulberry cultivation ..	33,254	..	33,254	14,831	18,423
(38) Loans to cattle owners of City Khatala ..	1,739	..	1,739	..	1,739
(39) Loans to National Sugar Mills Ltd. ..	28,52,706	..	28,52,706	..	28,52,706

STATEMENT No. 18—DETAILED STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND PAID, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR—*contd.*

Category of loans.	Balance on	Amount	Total.	Amount	Balance on	Interest
	1st April, 1964.	advanced during the year.	Rs.	repaid during the year.	31st March, 1965.	received during the year.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Dr.		Dr.			
MISCELLANEOUS LOANS AND ADVANCES—<i>contd.</i>						
(40) Loans for fish production in Semi-Derehlic Tanks	5,93,013	1,73,882	7,66,895	64,701	7,02,194	..
(41) Loans to Calcutta Improvement Trust	40,02,297	30,40,500	70,42,797	69,268	69,73,529	..
(42) Loans for Ghani Oil Crushing Industry	2,35,831	..	2,35,831	..	2,35,831	..
(43) Special advance to deputationists for higher education abroad.	4,623	..	4,623	..	4,623	..
(44) Loans for Water Supply in rural areas	663	..	663	..	663	..
(45) Loans for production of multivoltine mother-stock on the plains.	11,145	..	11,145	1,160	9,985	..
(46) Loans for promotion of Gur-Industry	53,370	..	53,370	..	53,730	..
(47) Natural Calamity Loan	81	..	81	59	22	..
(48) Short-term loan for augmentation of fish production in cultivable tank.	1,30,008	..	1,30,008	39,127	90,881	..
(49) Loans to Fishermen	1,061	..	1,061	..	1,061	..
(50) Loans for rendering assistance to needy fishermen through Co-operative Societies.	1,38,094	1,31,731	2,69,825	43,061	2,26,764	..
(51) Loans for development of Village pottery & Commu.			4,167	..	4,167	..

(52) Loans for development of Hand pounding of Rice and Atta Chaki Industry in Community Projects areas.	21,323	..	21,323	..	21,323
(53) Loans for development of Cane Gur and Khandhuri Sugar Industry in Community Projects areas.	5,200	..	5,200	406	4,794
(54) Loans under the Scheme for Co-operative farming Experiments.	5,39,269	..	5,39,269	9,532	5,29,737
(55) Loans for soap making with non-edible oils in Community Projects areas.	55,160	..	55,160	..	55,160
(56) Rehabilitation of Central Co-operative Bank	28,73,000	..	28,73,000	..	28,73,000
(57) Loans to Co-operative Societies for installation of Power-looms.	46,07,239	..	46,07,239	3,33,154	42,74,085
(58) Loans for canning and preservation of fruits	1,68,802	..	1,68,802	200	1,68,602
(59) Loans to State Electricity Board under Railway Electrification Scheme.	3,26,44,000	..	3,26,44,000	..	3,26,44,000
(60) Loans for Middle Income Group Housing Scheme	58,55,888	20,00,000	78,55,888	6,47,893	72,07,995
(61) Loans for Gariahata Overbridge	51,12,845	..	51,12,845	1,40,837	49,72,008
(62) Loans for Village Housing Projects	11,82,065	1,10,089	12,92,154	47,201	12,44,953
(63) Loans to Durgapur Development Authority	1,05,000	51,000	1,56,000	..	1,56,000
(64) Loans to Durgapur Chemicals Ltd	19,00,000	1,37,00,000	1,56,00,000	..	1,56,00,000
(65) Loans under the Scheme for development of fishery in hill areas of Darjeeling District by confining perennial Jhora Waters	15,000	5,000	20,000	..	20,000
(66) Special Advance to students for higher education abroad.	13,036	..	13,036	..	13,036
(67) Special advance to students in U.K.	107	..	107	..	107
(68) Loans for improved appliances including standardisation and stamping.	63,957	..	63,957	8,591	55,366
(69) Loans for housing of colony	4,04,133	28,333	4,32,466	..	4,32,466

STATEMENT 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—*contd.*

Category of loans.	Balance on 1st April, 1964.		Amount advanced during the year.	Total.	Amount repaid during the year.		Balance on 31st March, 1965.	Interest received during the year.
	Rs.	Dr.			Rs.	Dr.		
1	2	3	4	5	6	7		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Dr.		Dr.		Dr.			
	1,611	..	1,611	593	1,018	..		
(70) Loans for special house building in Calcutta ..	99,68,000	1,23,95,000	2,23,63,000	25,00,040	1,98,62,960	..		
(71) Loans to Calcutta State Transport Corporation ..	23,58,210	..	23,58,210	51,825	23,06,385	..		
(72) Loans under subsidised Industrial Housing Scheme (Calcutta Improvement Trust).	3,34,470	13,200	3,47,670	6,302	3,41,368	..		
(73) Loans under subsidised Industrial Housing Scheme (Private Employers' Project).	15,542	52,116	67,658	9,916	57,742	..		
(74) Special Advance to Individuals to meet passage expenses for higher studies abroad.	7,926	..	7,926	(k) —406	8,332	..		
(75) Special Advance to persons rendered destitute by Famine, 1943.	29,325	..	29,325	(k) —8,090	37,415	..		
(76) Special Advance to paddy huskers under Paddy Husking Scheme.	2,01,500	..	2,01,500	..	2,01,500	..		
(77) Loans for rendering assistance to Sunderbans fishermen through Co-operative Societies.	1,13,333	..	1,13,333	..	1,13,333	..		
(78) Housing Colony (Low-cost) ..	6,875	..	6,875	..	6,875	..		
(79) Loans for running of Coir Co-operatives ..	5,48,389	..	5,48,389	..	5,48,389	..		
(80) Special Advance to Board of Secondary Education	10,398	..	10,398	..	10,398	..		
(81) Special Advance to Potashpur Thana Relief Committee for Mat Weaving Scheme.								

(82) Loans to S. K. Ghosh in connection with passage expenses for higher training to West Germany.	500	..	500	-	500	..
(83) Loans for training of Cadets to Marine Engineering College.	2,100	..	2,100	600	1,500	..
(84) Loans for Plantation Labour Housing Scheme ..	12,34,128	1,69,800	14,03,928	35,136	13,68,792	..
(85) Kalyani Spinning Mills Ltd.	53,84,125	..	53,84,125	8,04,875	45,79,250	..
(86) Special Advance to Calcutta Medical Aid and Research Society, Jadavpore.	1,00,000	..	1,00,000	..	1,00,000	..
(87) Kalyani Spinning Mills Ltd. for establishment of a second unit at Habra.	43,79,000	..	43,79,000	..	43,79,000	..
(88) Special Advance to Dr. D. R. Sarkar for doing research work at Vienna Academy of Medicine.	1,658	..	1,658	..	1,658	..
(89) Loans to North Bengal State Transport Corporation	4,00,000	10,00,000	14,00,000	..	14,00,000	..
(90) Loans to West Bengal Small Industries Corporation Ltd.	14,31,493	..	14,31,493	..	14,31,493	..
(91) Agricultural Marketing Society (Primary) ..	6,71,250	2,97,500	9,68,750	..	9,68,750	..
(92) Establishment of Rural Godowns	11,92,500	4,47,000	16,39,500	..	16,39,500	..
(93) Special advance for meeting the messing charges of police constables deputed to West Bengal from other States.	20,000	..	20,000	15,000	5,000	..
(94) West Bengal Children's Film Society	50,000	..	50,000	..	50,000	..
(95) Indian Red Cross Society	1,26,115	..	1,26,115	..	1,26,115	..
(96) Administrator-General's Advance	11,430	11,519	22,949	10,530	12,419	..
(97) Greater Calcutta Milk Supply Scheme	2,16,330	4,23,080	6,39,410	5,74,547	64,863	..
(98) Special Advance for training under Inter-Institutional Arrangement with Missouri University.	1,700	..	1,700	..	1,700	..

(k) Minus figure is due to rectification of certain discrepancies.

STATEMENT No. 18—DETAILED STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNT
 ADVANCED AND REPAYED, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS
 AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR—*contd.*

Category of loans.	Balance on 1st April, 1964.		Amount advanced during the year.		Total.		Amount repaid during the year.		Balance on 31st March, 1965.		Interest received during the year.	
	Rs.	Dr.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5	6	7	8	9	10	11	12	13
MISCELLANEOUS LOANS AND ADVANCES—<i>contd.</i>												
(99) Loans to Durgapur Projects Ltd.	8,56,23,000	..	5,92,65,000	14,48,88,000	35,00,000	14,13,88,000	..	..	..	..	..	..
(100) Loans for growing vegetables	3,62,652	..	..	3,62,652	15,559	3,47,093	..	..	..	..	..	..
(101) Loans for Fruit Development	80,853	..	1,34,900	2,15,753	1,790	2,13,963	..	..	..	..	..	..
(102) Loans for Development of markets	1,92,320	..	1,28,040	3,20,360	24,226	2,96,134	..	..	..	..	..	..
(103) Loans for Development of Fishing Societies	7,03,800	..	6,64,950	13,68,750	..	13,68,750	..	..	..	..	..	..
(104) Development of Milk Co-operatives	4,21,650	..	2,17,500	6,39,150	..	6,39,150	..	..	..	..	..	..
(105) Establishment of Co-operative Cold Storage	8,90,500	..	4,00,000	12,90,500	..	12,90,500	..	..	..	..	..	..
(106) Loans under Project for intensive Development of Small Industries in rural areas.	37,100	..	39,700	76,800	..	76,800	..	..	..	..	..	..
(107) Loans to displaced Goldsmiths	1,87,500	..	13,67,225	15,54,725	13,785	15,40,940	..	..	..	..	..	..
(108) Loans under Town Compost Scheme in under-developed municipal and non-municipal towns.	60,000	..	..	60,000	1,652	58,348	..	..	..	..	..	..
(109) Loans for Rickshaw Pullers' and Labour Co-operative Society.	80,000	..	2,07,500	2,87,500	..	2,87,500	..	..	..	..	..	..
(110) Loans for Establishment of Dyeing, Bleaching and Processing Plant.	4,40,000	..	..	4,40,000	..	4,40,000	..	..	..	..	..	..
(111) Marketing Loans to Apex Society	2,20,000	..	..	2,20,000	..	2,20,000	..	..	..	..	..	..

(111) Establishment of Godowns and Sale Depots	47,926	12,450	60,376	60,376	..
(113) Loans for Cashewnut Development	38,700	36,137	74,837	74,837	..
(114) Zoological Garden, Alipore	5,000	..	5,000	5,000	..
(115) House Building Loan to persons affected by Natural Calamities.	5,095	..	5,095	5,095	..
(116) Loans for Development of Consumers' Co-operative Society.	74,25,000	..	74,25,000	74,25,000	..
(117) West Bengal Goods Transport Co-operative Society on account of Government Guarantee for interest.	5,760	2,640	8,400	8,400	..
(118) West Bengal Goods Transport Co-operative Society Ltd.	3,76,000	..	3,76,000	3,76,000	..
(119) Loans under the scheme for Land Reclamation and Land Development.	20,000	..	20,000	20,000	..
(120) National Scholarship Scheme	1,56,998	5,39,390	6,96,388	27,732	6,68,656
(121) Loans to Calcutta Corporation (slum clearance scheme).	..	44,060	44,060	..	44,060
(122) Loans to Indian Repatriates from Burma	..	47,900	47,900	4,200	43,700
(123) Loans for Emergency Water Supply Scheme	..	3,05,642	3,05,642	..	3,05,642
(124) Loans for Construction of Warehouses	..	1,00,000	1,00,000	..	1,00,000
(125) Loan for establishment of Mechanical Preparatory and Processing Plants.	..	3,22,000	3,22,000	..	3,22,000
(126) Loans to Durgapur Projects Ltd. for water supply to Coal Mining Machinery Project, Durgapur.	..	..	..	(k)-35,00,000	35,00,000
(127) Special Advance to Government Servant for Medical treatment.	..	600	600	45	555
(128) Loans to the Fruit and Vegetables Preservation Units.	..	25,000	25,000	..	25,000

(k) Minus figure is due to rectification of certain discrepancies.

STATEMENT 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—*cont'd.*

Category of loans.	Balance on 1st April, 1964.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1965.	Interest received during the year.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Dr.				Dr.	
MISCELLANEOUS LOANS AND ADVANCES—<i>cont'd.</i>						
(129) Loans to West Bengal Khadi and Village Industries Board.	..	3,00,000	3,00,000	1,47,509	1,52,491	..
(130) Loans for Co-operative Farming and Training—Loans for Co-operative Farming.	..	1,91,000	1,91,000	..	1,91,000	..
(131) Loans for setting up units for Processing Agricultural Produce.	..	11,25,000	11,25,000	..	11,25,000	..
(132) Special Advance to West Bengal Bhoodan Yajna Board.	..	8,250	8,250	..	8,250	..
LOANS FOR DEVELOPMENT OF HANDLOOM INDUSTRY—						
(133) Co-operative Societies, Handloom Industry ..	44,67,162	..	44,67,162	2,02,896	42,64,266	..
(134) Weavers' Co-operative Marketing Society ..	3,33,366	..	3,33,366	1,29,224	2,04,142	..
(135) Scheme for Share Capital to Weavers ..	3,09,326	16,500	3,25,826	30,725	2,95,101	..
(136) Establishment of Dye Houses ..	7,713	..	7,713	..	7,713	..
(137) Co-operative Societies, Handloom Industry (Silk)	5,14,599	..	5,14,599	2,639	5,11,960	..
(138) Co-operative Societies, Handloom Industry (Wool-ten).	66,935	..	66,935	1,000	65,935	..
(139) Scheme for Share Capital to Weavers (Silk) ..	72,817	..	72,817	..	72,817	..

(140) Scheme for Share Capital to Weavers (Woollen) ..	1,215	..	1,215	..	1,215	..
(141) Loans for supply of Improved Appliances (Silk) ..	19,177	..	19,177	1,049	18,128	..
(142) Loans for supply of Improved Appliances (Woollen)	9,349	1,250	10,599	..	10,599	..
(143) Loans for renovation and rehabilitation of Weavers' houses.	72,345	(k) — 28,333	44,012	..	44,012	..
(144) Loans for Development of Handicraft Co-operative	93,402	63,850	1,57,252	9,146	1,48,106	..
(145) Loans for cottage and small scale Industries ..	30,000	..	30,000	14,505	15,495	..
(146) Scheme for Working Capital to Weavers (Cotton)	10,77,993	4,19,100	14,97,093	1,73,675	13,23,418	..
(147) Scheme for Working Capital to Weavers (Silk) ..	1,32,075	..	1,32,075	..	1,32,075	..
(148) Scheme for Working Capital to Weavers (Woollen)	43,800	..	43,800	..	43,800	..
(149) Loans for supply of Improved appliances (Cotton)	1,69,707	50,285	2,19,992	18,856	2,01,136	..
Loans under Intensive Food Production Scheme.						
(150) Unionwari Tank Fishery Development Scheme ..	1,16,154	..	1,16,154	16,347	99,807	..
(151) Improvement of Tank Fisheries in dry districts ..	85,232	..	85,232	36,080	49,152	..
(152) Loans to owners or lessees of Beel Fisheries ..	93,862	..	93,862	..	93,862	..
(153) Loans to big growers ..	4,15,209	..	4,15,209	40,093	3,75,116	..
(154) Loans for Development of Palm Gur Industry ..	7,214	..	7,214	246	6,968	..
Rehabilitation Scheme						
(155) Loans to Artisans ..	(c) 23,66,522	10,430	23,76,952	3,07,119	20,69,833	..

(k) Minus figure is due to rectification of certain discrepancies.

(c) The opening balance differs from the previous year's closing balance by Rs. —5,500 due to *proforma* correction made on account of rectification of mis-classifications in treasury accounts relating to pre-partition period on receipt of requisition of correction from treasuries.

STATEMENT 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—*concl'd.*

Category of loans.	Balance on 1st April, 1964.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1965.	Interest received during the year.
	Rs. Dr.	Rs.	Rs.	Rs.	Rs. Dr.	Rs.
1	2	3	4	5	6	7
MISCELLANEOUS LOANS AND ADVANCES—<i>concl'd.</i>						
Loans under Development Schemes.						
UNIVERSITY EDUCATION.						
(156) Calcutta University	1,42,645	1,00,000	2,42,645	43,409	1,99,236	..
(157) Jadavpur University	1,60,000	..	1,60,000	..	1,60,000	..
(158) Burdwan University	2,31,987	..	2,31,987	5,748	2,26,239	..
Special Scheme for Girls.						
(159) Construction of hostels for girls in Colleges (Hooghly Women's College).	68,750	..	68,750	3,188	65,562	..
EDUCATIONAL INSTITUTIONS.						
(160) Loans to Educational Institutions	(d)42,24,056	2,09,090	44,33,146	1,54,873	42,78,273	..
Total—Miscellaneous Loans and Advances	(e)62,82,18,631	22,75,03,143	85,57,21,774	1,30,84,935	84,26,36,839	80,51,099
Loans and Advances to Displaced Persons	(f)42,60,85,779	24,95,408	42,85,81,187	15,56,780	42,70,24,407	3,99,125

I. Community Development Programme	..	(£)3,03,69,095	86,76,635	3,90,45,730	19,55,407	3,70,90,323	..
II. National Extension Service Programme	..	(h)6,09,741	..	6,09,741	39,450	5,70,291	..
Total	..	3,09,78,836	86,76,635	3,96,55,471	19,94,857	3,76,60,614	3,16,390
TOTAL—Loans to Local Funds, Private Parties, etc.	(i)1,16,33,75,690	24,89,74,746	1,41,23,50,436	3,14,98,581	1,38,08,81,855	1,20,52,552	

LOANS TO GOVERNMENT SERVANTS—

(i) House-Building Advances	..	24,82,089	23,43,944	48,26,033	4,09,558	44,16,475	60,255
(ii) Advances for purchase of motor conveyances	..	4,18,807	5,09,312	9,28,119	2,13,607	7,14,512	9,315
(iii) Advances for purchase of other conveyances	..	37,342	67,371	1,04,713	53,660	51,053	1,494
(iv) Passage Advances	..	25,869	27,078	52,947	786	52,161	..
(v) Other Advances	..	778	..	778	12	766	..
Total	..	29,64,885	29,47,705	59,12,590	6,77,623	52,34,967	71,064

Total—Loans and Advances by the State/Union (i)1,16,63,40,575 25,19,22,451 1,41,82,63,026 3,21,46,204 1,38,61,16,822 1,21,23,616
Territory Governments.

(d) Items of loans bearing Serial Nos. 80,149-229 and 231-246 of Statement No. 18 of the Finance Accounts for 1963-64 have been grouped together and shown under the head "Loans to Educational Institutions".

(e) The opening balance differs from the previous year's closing balance by Rs. +1,02,646 due to *proforma* correction made on account of rectification of mis-classifications in treasury accounts relating to pre-partition period on receipt of requisition of correction from treasuries.

(f) Items of loans bearing Serial Nos. 1-19 under the head "Loans and Advances to Displaced Persons" as shown in the Finance Accounts for 1963-64 have been grouped together and shown under this head.

(g) Items of loans bearing Serial Nos. (i) to (xx) under the head "Community Development Projects" as shown in the Finance Accounts for 1963-64 have been grouped together and shown under this head.

(h) Items of loans bearing serial Nos. (xxi) to (xxvi) under the head "National Extension Service Programme" as shown in the Finance Accounts for 1963-64 have been grouped together and shown under this head.

(i) The opening balance differs from the previous year's closing balance by Rs. + 1,526 due to consequential correction of several individual items mentioned in the foot-notes (a) and (e) at pages 128 and 140 respectively.

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

	Sinking Fund		
Balance on 1st April, 1964	17,80,99,714	Amount expended	1,95,31,238
Amount appropriated from Revenue	3,90,51,000	Balance on 31st March, 1965	.. (A) 20,21,63,837
Interest on Investments	45,44,861		
Total	22,16,95,075	Total	22,16,95,075
	Investment Account		
Balance on 1st April, 1964	10,03,13,037	Amount realised	.....
Amount invested	1,78,52,950	Balance on 31st March, 1965	.. 11,81,65,987
Total	11,81,65,987	Total	.. (B) 11,81,65,987

(A) Year-wise details of the transactions are given in Annexure at pages 143-144

Description of loan.	Balance on 1st April, 1964.	Amount ap- propriated from revenue.	Interest on Investments.	Total.	Amount trans- ferred to Miscellaneous Government Account for extinguishing Sinking Fund applied in cancellation of securities.	Balance on 31st March, 1965.
Sinking Funds—						
3½ per cent. West Bengal Loan, 1962	2,000	..	1,37,030	1,39,030	..	1,39,030
4 per cent. West Bengal Loan, 1963	2,40,040	..	3,70,500	6,10,540	..	6,10,540
4 per cent. West Bengal Loan, 1964	1,40,96,477	11,43,000	2,78,950	1,55,18,427	1,50,51,591	4,66,836
4 per cent. West Bengal Loan, 1967	3,55,59,914	45,82,000	8,20,253	4,09,62,167	..	4,09,62,167
4 per cent. West Bengal Loan, 1968	2,86,11,650	42,29,000	6,48,900	3,34,89,550	..	3,34,89,550
4½ per cent. West Bengal Loan, 1970	1,43,12,543	26,34,000	4,12,595	1,73,59,138	..	1,73,59,138
4 per cent. West Bengal Loan, 1971	1,68,77,614	37,67,000	5,67,569	2,12,12,183	..	2,12,12,183
4 per cent. West Bengal Loan, 1969	1,73,98,925	62,07,000	2,28,163	2,38,34,088	..	2,38,34,088
4½ per cent. West Bengal Loan, 1972	89,02,000	45,18,000	2,12,759	1,36,32,759	..	1,36,32,759
4½ per cent. West Bengal Loan, 1974	34,94,000	36,34,000	22,800	71,50,800	..	71,50,800

ANNEXURE TO STATEMENT No. 19—concl'd.

Sinking Funds for Amortisation of Loans—concl'd

Description of loan.	Balance on 1st April, 1964.	Amount ap- propriated from revenue.	Interest on Investments.	Total.	Amount trans- ferred to Miscellaneous Government Account for extinguishing Sinking Fund applied in cancellation of securities.	Balance on 31st March, 1965.
Depreciation Fund—						
3½ per cent. West Bengal Loan, 1962	..	..	33,490	33,490	..	33,490
4 per cent. West Bengal Loan, 1963	..	..	79,640	79,640	..	79,640
4 per cent. West Bengal Loan, 1964	40,96,077	3,00,000	84,570	44,79,647	44,79,647	..
4 per cent. West Bengal Loan, 1967	1,30,41,250	13,83,000	1,83,975	1,19,08,225	..	1,19,08,225
4 per cent. West Bengal Loan, 1968	84,32,575	12,50,000	1,77,425	98,60,000	..	98,60,000
4½ per cent. West Bengal Loan, 1970	42,27,799	7,90,000	1,08,230	51,26,029	..	51,26,029
4 per cent. West Bengal Loan, 1971	49,05,225	11,62,000	1,16,790	61,84,015	..	61,84,015
4½ per cent. West Bengal Loan, 1972	22,46,025	11,85,000	25,715	34,57,340	..	34,57,340
4 per cent. West Bengal Loan, 1969	33,02,000	11,71,000	30,542	45,03,542	..	45,03,542
4½ per cent. West Bengal Loan, 1974	10,54,000	10,98,000	4,465	21,54,465	..	21,54,465

17,96,99,714 3,96,51,050 45,44,361 22,16,95,075 1,95,31,238 20,21,63,837

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

Description of loan.	Sinking Fund Investment Account.			Balance on 31st March, 1965.	Remarks.	
	Balance on 1st April, 1964.	Purchase of securities.	Total.		Face value.	Market value.
1	2	3	4	6	7	8
Sinking Fund—						
3½ per cent. West Bengal Loan, 1962	..	..	..	..	..	..
4 per cent. West Bengal Loan, 1963	..	..	..	..	..	..
4 per cent. West Bengal Loan, 1964	68,71,250	..	68,71,250	68,71,250	68,80,000	67,34,685
4 per cent. West Bengal Loan, 1967	1,82,73,000	23,44,125	2,06,17,125	2,06,17,125	2,03,61,000	2,01,16,780
4 per cent. West Bengal Loan, 1968	1,45,45,500	17,60,000	1,63,05,500	1,63,05,500	1,63,40,000	1,60,20,800
4½ per cent. West Bengal Loan, 1970	1,24,45,650	..	1,24,45,650	1,24,45,650	1,24,75,800	1,22,42,165
4 per cent. West Bengal Loan, 1971	2,23,33,112	..	2,23,33,112	2,23,33,112	2,23,92,500	2,17,20,000
4 per cent. West Bengal Loan, 1969	23,07,650	52,09,725	75,17,375	75,17,375	75,40,000	72,65,800
4½ per cent. West Bengal Loan, 1972	40,00,000	39,54,500	79,54,500	79,54,500	79,60,000	77,22,400
4½ per cent. West Bengal Loan, 1974	..	9,55,200	9,55,200	9,55,200	9,60,000	9,21,600

(a) Includes Rs. 68,46,250 in respect of 3½ per cent. West Bengal Loan, 1962 transferred with effect from 1st April, 1964.

(b) Includes Rs. 1,51,31,575 in respect of 4 per cent. West Bengal Loan, 1963 transferred with effect from 1st April, 1964.

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

Description of loans.	Sinking Fund Investment Account.				Balance on 31st March, 1965.	Remarks	
	Balance on 1st April, 1964.	Purchase of securities.	Total.	Sale of securities.		Face value.	Market value.
1	2	3	4	5	6	7	8
Depreciation Funds—							
3½ per cent. West Bengal Loan, 1962	..	..	..	..	..	..	..
4 per cent. West Bengal Loan, 1963	..	..	..	..	..	..	..
4 per cent. West Bengal Loan, 1964	20,80,500	..	20,80,500	..	20,80,500	20,83,000	20,70,902
4 per cent. West Bengal Loan, 1967	42,10,550	4,97,500	47,08,050	..	47,08,050	47,20,000	46,27,280
4 per cent. West Bengal Loan, 1968	39,20,300	4,97,500	44,17,800	..	44,17,800	44,40,000	42,36,900
4½ per cent. West Bengal Loan, 1970	41,04,025 (a)	9,82,590	50,86,615	..	50,86,615	51,00,200	44,44,022
4 per cent. West Bengal Loan, 1971	47,21,500 (b)	..	47,21,500	..	47,21,500	47,27,000	45,71,467
4½ per cent. West Bengal Loan, 1972	5,00,000	1,86,590	6,86,590	..	6,86,590	6,88,000	6,82,360
4 per cent. West Bengal Loan, 1969.	..	12,78,630	12,78,630	..	12,78,630	12,86,000	12,38,320
4½ per cent. West Bengal Loan, 1974	..	1,86,590	1,86,590	..	1,86,590	1,88,000	1,82,360
Grand Total	10,03,13,037	1,78,52,950	11,81,65,987	..	11,81,65,987	11,84,41,500	11,47,97,841

(a) Includes Rs. 16,73,675 in respect of 3½ per cent. West Bengal Loan, 1962 transferred with effect from 1st April, 1964.

(b) Includes Rs. 33,04,000 in respect of 4 per cent. West Bengal Loan 1963 transferred with effect from 1st April, 1964.

Other Funds and Deposit Accounts.

Name of Reserve Fund or Deposit Accounts.	Balance on 1st April, 1964.			Balance on 31st March, 1965.		
	Cash.	Investment.	Total.	Cash.	Investment.	Total.
	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Depreciation Reserve Fund of Government Bus Services.	3,04,332	..	3,04,332	5,09,932	..	5,09,932
2. Reserve Fund—Transport	17,700	..	17,700	22,700	..	22,700
3. Depreciation Reserve Fund—Electricity	5,72,800	..	5,72,800	5,72,800	..	5,72,800
4. Deposits of Calcutta State Transport Corporation	2,53,36,926	..	2,53,36,926	2,66,81,242	..	2,66,81,242
5. Deposit of North Bengal State Transport Corporation.	..	..	..	23,737	..	23,737
6. Deposit of the State Electricity Board .. .. .	..	..	..	50,00,000	..	50,00,000
7. West Bengal Famine Insurance Fund	1,84,236	20,04,757	21,88,993	2,50,245	20,04,182	22,54,427
8. General Reserve Fund for Cooch Behar	95,44,738	20,92,091	1,16,36,829	95,61,484	20,92,091	1,16,53,575
9. West Bengal Co-operative Development Fund	1,27,275	..	1,27,275	1,89,401	..	1,89,401
10. Depreciation/Renewal Reserves of Government Non-Commercial undertakings—Government Presses.	18,27,937	..	18,27,937	19,33,343	..	19,33,343
11. West Bengal State Agricultural Credit Relief and Guarantee Fund.	1,00,000	..	1,00,000	1,50,000	..	1,50,000
12. Subventions from the Central Road Fund	9,03,433	..	9,03,433	47,76,175	..	47,76,175
13. Deposit Account of the grant made by the Indian Central Jute Committee.	18,156	..	18,156	18,156	..	18,156
14. Deposit Account of the grant made by the Indian Council of Agricultural Research.	5,82,035	..	5,82,035	9,03,452	..	9,03,452
15. Deposit Account of the grant from the Indian Central Sugarcane Committee	1,20,652	..	1,20,652	1,15,270	..	1,15,270
16. Deposit Account of the grant made by the Central Oilseeds Committee.	56,235	..	56,235	56,914	..	56,914

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

Name of Reserve Fund or Deposit Accounts.	Balance on 1st April, 1964.			Balance on 31st March, 1965.		
	Cash.	Investment.	Total.	Cash.	Investment.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5	6	7
17. Deposit Account of the grant made by the Central Tea Board.	1,18,124	..	1,18,124	1,18,124	..	1,18,124
18. Deposit Account of the grant by the Indian Council of Scientific and Industrial Research.	167	..	167	167	..	167
19. Deposit Account of the grant made by the Indian Central Areca nut Committee.	12,860	..	12,860	71,589	..	71,589
20. Deposit Account of the grant made by the Indian Central Cooconut Committee.	1,78,795	..	1,78,795	2,47,964	..	2,47,964
21. Deposit Account of the grant from the Indian Central Tobacco Committee.	6,780	..	6,780	6,791	..	6,791
22. Deposit Account of the grant made by the Khadi and Village Industries Commission.	3,32,337	..	3,32,337	3,32,337	..	3,32,337
23. Deposit Account of the grants from the Ministry of Rehabilitation to Educational Institutions.	7,87,595	..	7,87,595	7,87,595	..	7,87,595
24. Deposit Account of the grant made by the Indian Central Silk Board for Cocoon Market.	3	..	3	3	..	3
25. Deposit Account of the grant made by National Co-operative Development and Warehousing Board.	40,76,489	..	40,76,489	63,47,855	..	63,47,855
26. Deposit Account of lump sum allotment received from the Government of India out of the Workmen's Benefit Fund for award of prize to skilled workmen.	32,845	..	32,845	..	..	..
27. Deposit Account of the grant made by the Flood Relief Committee.	10,102	..	10,102	10,102	..	10,102
28. Deposit Account of the grant received from the Ford Foundation.	25,000	..	25,000	25,000	..	25,000
29. Deposit Account of the grant from the Wheat Associates of U.S.A.	92,412	..	92,412	89,167	..	89,167
Total ..	4,53,69,964	40,96,848	4,94,66,812	5,88,01,545	40,96,273	6,28,97,818

APPENDIX

(Referred to in sub-para 2 of Explanatory Note 3 under Statement No. 8 of this compilation)

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

Serial No.	Head of Account.	Earliest year to which difference relates.	Amount of difference
------------	------------------	--	----------------------

Q—Loans and Advances by the State/Union Territory Governments—Loans to Local Funds, Private Parties, etc.

Advances to Cultivators

			Rs.
1.	Agriculturists' Loan Act, XII of 1884	1964-65	67,549
2.	Loans under the Scheme for Distribution of Chemical Fertilisers.	1964-65	81,644

Miscellaneous Loans and Advances

1.	Medium term loan for fish production in semi-derelict tank.	1964-65	17,465
2.	Cattle purchase loan	1964-65	21,883
3.	Loans to Co-operative Bank and Multipurpose Societies ..	1964-65	15,650
4.	Loans to Non-Credit Co-operative Societies	1964-65	93,000
5.	Loans to other Co-operative Societies	1964-65	20,406
6.	Loans to Artisans	1964-65	19,482
	Loans and Advances to Displaced Persons	1958-59	1,32,069

Loans to Government Servants

1.	House Building Advance	1964-65	51,888
2.	Passage Advance	1964-65	26,292

S—Unfunded Debt

State Provident Fund

1.	General Provident Fund (Rupee Branch)	1962-63	48,808
2.	Contributory Provident Fund (Rupee Branch)	1962-63	11,21,011
3.	All India Service Provident Fund	1964-65	69,704

APPENDIX—concl'd

(Referred to in Sub-para 2 of Explanatory Note 3 under Statement No. 8 of this compilation)

STATEMENT SHOWING CASES IN WHICH CERTAIN DETAILS INFORMATION ARE AWAITED FROM THE TREASURY OFFICERS IN CONNECTION WITH THE RECONCILIATION OF BALANCES—concl'd.

Serial No.	Head of Account.	Earliest year to which difference relates.	Amount of difference
T—Deposits and Advances			
<i>Deposits of Local Funds</i>			
			Rs.
1.	Municipal Funds	1962-63	35,69,804
2.	West Bengal Board of Secondary Education Fund ..	1964-65	24,71,920
3.	West Bengal State Electricity Board	1964-65	23,65,208
<i>Civil Deposits</i>			
1.	Deposits for works done for Public bodies or private individuals.	1959-60	10,92,326
2.	Public Works Deposits	1964-65	49,43,520
3.	Personal Deposits	1964-65	1,64,981
4.	Criminal Court Deposits	1964-65	2,21,335
<i>Other Accounts</i>			
1.	Deposit Account of the grant made by National Co-operative Development and Warehousing Corporation.	1964-65	4,66,000
2.	Deposit Account of the grant made by the Indian Central Medical Research.	1964-65	3,06,390
<i>Departmental Advances</i>			
1.	Festival Advances	1959-60	1,00,69,955
PART IV—SUSPENSE			
	Cheques and Bills—Pre-audit Cheques	1964-65	5,07,315

