

BOOK-I

GOVERNMENT OF WEST BENGAL

FINANCE ACCOUNTS

1952-53

AND

THE AUDIT REPORT

1953



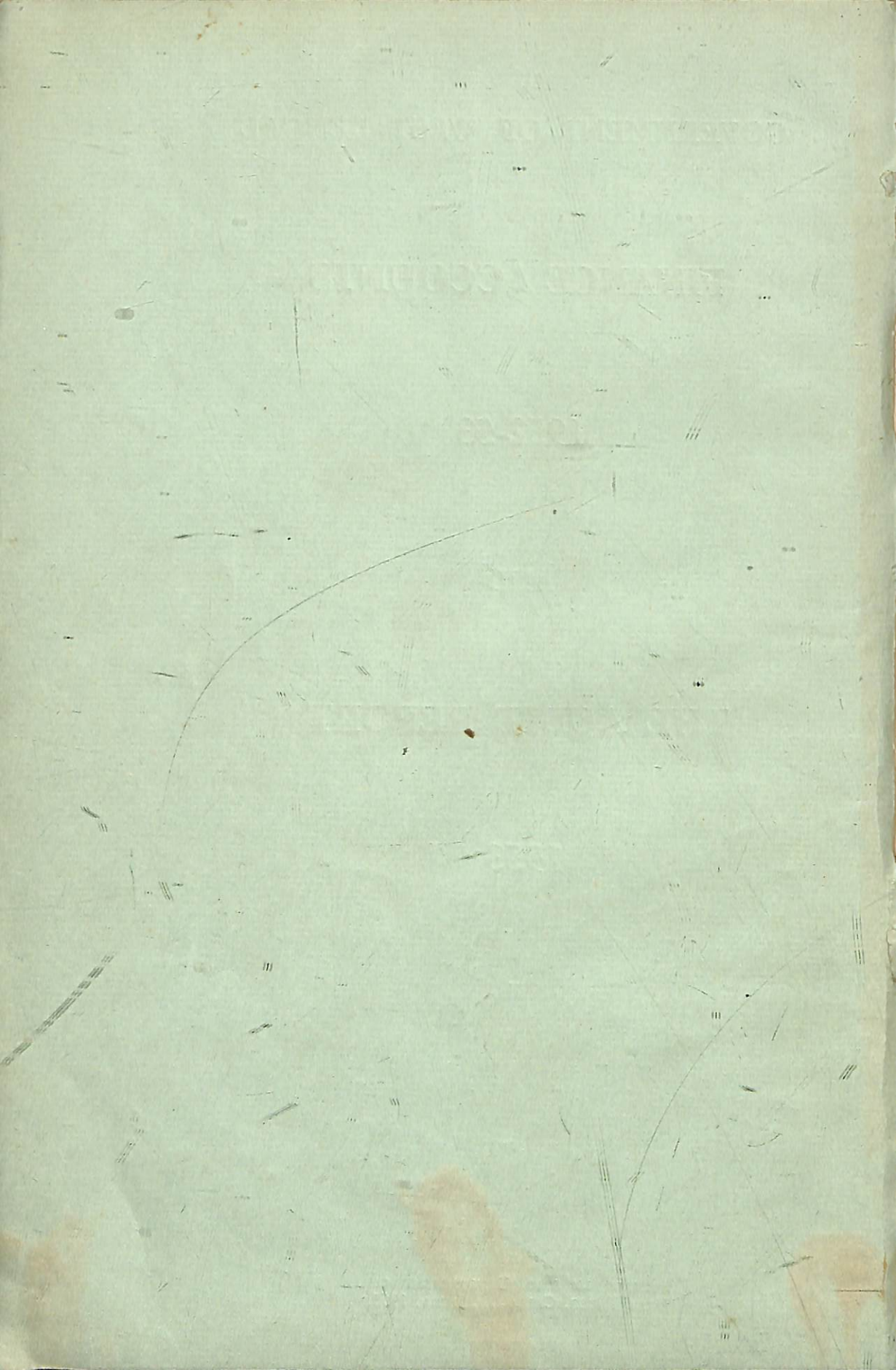
सत्यमेव जयते

Published by the

Secretary, West Bengal Legislative Assembly

(vide rule 124 of the West Bengal Legislative

Assembly Procedure Rules)



GOVERNMENT OF WEST BENGAL

FINANCE ACCOUNTS

1952-53

AND

THE AUDIT REPORT

1953



सत्यमेव जयते

PRINTED BY THE GOVERNMENT OF
INDIA PRESS, CALCUTTA, INDIA, 1955.

COMMISSIONER OF THE BUREAU OF LANDS

EXPENSE ACCOUNT

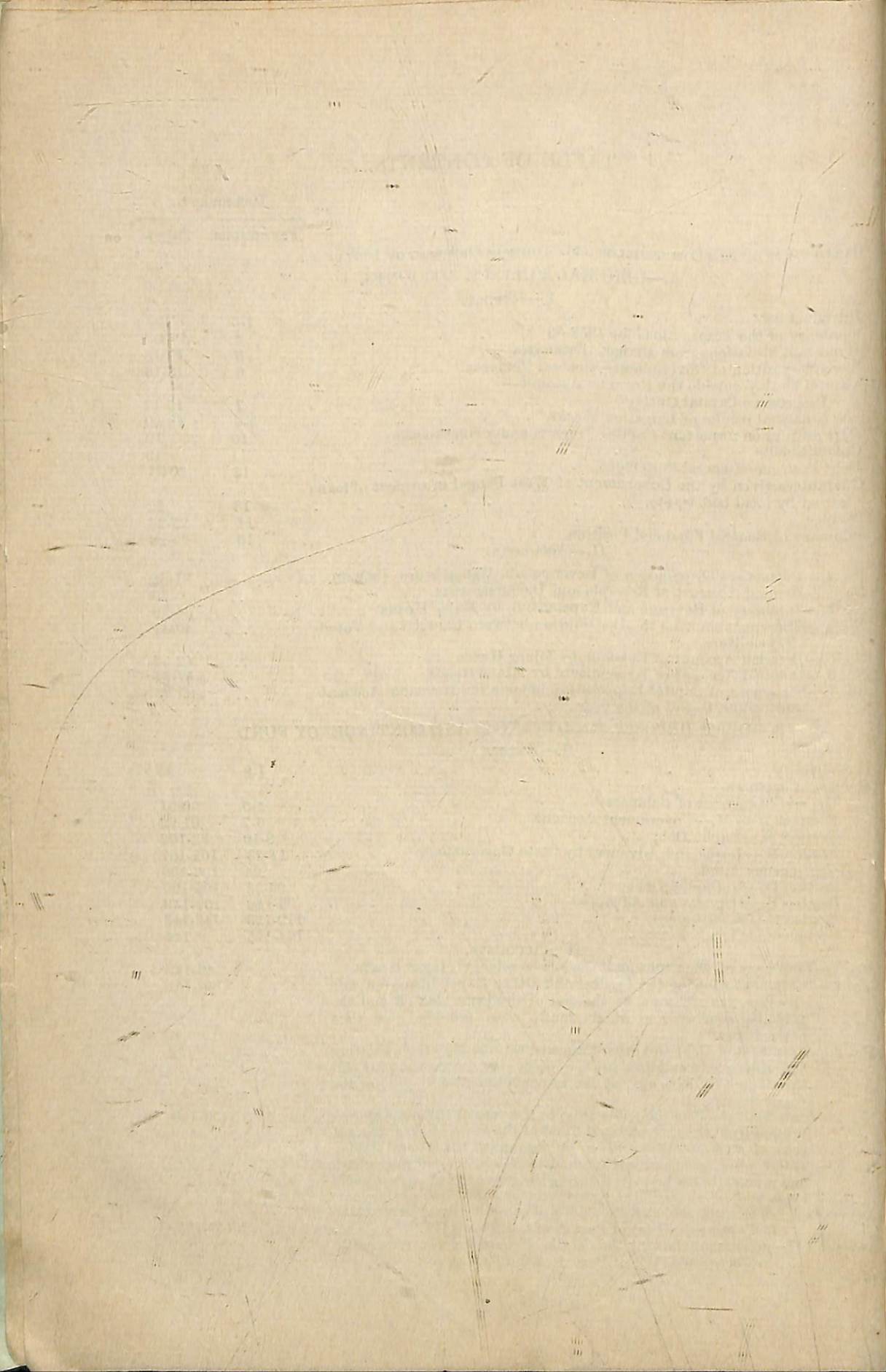
1882-83

THE BUREAU OF LANDS

1882-83

TABLE OF CONTENTS.

	Reference to	
	Paragraphs.	Pages.
CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA . . . . .	. . . . .	1
A.—GENERAL FINANCE ACCOUNTS.		
I.—REPORT.		
Introductory	1-3	2-3
Summary of the Transactions for 1952-53	4	4-9
Important variations from Budget Estimates	5	10-15
Revenue position of Government—General Remarks	6	15-16
Capital Outlay outside the Revenue Account—		
Progressive Capital Outlay	7	16-17
Financial results of Irrigation Works	8-9	18-19
Expenditure on important Capital Projects under construction	10	19
Commitments	11	19
Debt Position—General Statement	12	20-21
Guarantees given by the Government of West Bengal in respect of loans raised by local bodies, etc.	13	22
Balance	14	22-26
Summary of General Financial Position	15	26-28
II.—ACCOUNTS.		
No. 1.—Percentage Distribution of Revenue and Expenditure, 1952-53. . . . .	..	31-32
No. 2.—General Abstract of Receipts and Disbursements . . . . .	..	33
No. 3.—Summary of Revenue and Expenditure by Major Heads . . . . .	..	34-39
No. 4.—Statement showing the Distribution between Charged and Voted Expenditure. . . . .	..	40-41
No. 5.—Detailed Account of Revenue by Minor Heads . . . . .	..	42-56
No. 6.—Detailed Account of Expenditure by Minor Heads . . . . .	..	57-84
No. 7.—Statement of Capital Expenditure outside the Revenue Account during and to end of the year. . . . .	..	85-88
B.—DEBT, DEPOSIT, REMITTANCES AND CONTINGENCY FUND.		
I.—REPORT.		
Introductory	1-3	89
Review of balances—		
General Statement of Balances	4-5	90-91
Sections A to M.—Government Account	6-7	91-92
Section N.—Public Debt	8-10	92-102
Section R.—Loans and Advances by State Governments	11-23	102-107
Contingency Fund	24	107-108
Section O.—Unfunded Debt	25-32	108-109
Section P.—Deposits and Advances	33-118	109-142
Section S.—Remittances	119-123	142-143
Section V.—Cash Balance	124-125	144
II.—ACCOUNTS.		
No. 1.—Summary of Receipts and Disbursements by Major Heads . . . . .	..	46-149
No. 2.—Statement showing the Capital and Other Expenditure (outside the Revenue Account) to the end of the year 1952-53 and the principal sources from which funds were provided for that expenditure. . . . .	..	150-151
No. 3.—Statement of Debt and other interest-bearing obligations showing the additions to and discharges of debt, etc., during the year and the amount of debt, etc., at the commencement and close of the year. . . . .	..	152
No. 4.—Statement showing the application in the year of the sums appropriated from the Consolidated Fund of the State of West Bengal or received from other sources, on account of the several funds. . . . .	..	153-159
No. 5.—Statement of loans and advances showing the amounts advanced and repaid, interest received during the year and balances of such loans and advances at the commencement and close of the year . . . . .	..	160
Appendix I—Statement showing the details of commitments referred to in Paragraph 11 (a) of Part A of the Report . . . . .	..	161-165
Appendix II—Statement showing the details of commitments referred to in Paragraph 11 (b) of Part A of the Report . . . . .	..	166
Index		167-170



**Finance Accounts of the Government of West Bengal for the year 1952-53
and the Report of the Comptroller and Auditor General of India.**

Certificate of the Comptroller and Auditor General of India.

This compilation containing the Finance Accounts of the Government of West Bengal for the year 1952-53 and the report of the Comptroller and Auditor General of India presents the accounts of the receipts and outgoings of the Government of West Bengal for the year, together with a report on the financial results disclosed by the different accounts and other *data* coming under examination, that is to say, both the revenue and capital accounts, the accounts of the public debt and the liabilities and assets of the Government of West Bengal as deduced from the balances recorded in its books and other information. It supplements the report of the Comptroller and Auditor General of India on the accounts of the audited expenditure of the Government for the year, separately presented in the form of Appropriation Accounts for each Grant. In compliance with Article 151(2) of the Constitution of India the Comptroller and Auditor General's report on the accounts accompanied by the accounts themselves is submitted by the Comptroller and Auditor General to the Governor to be laid before the State Legislature.

Both the Finance Accounts and the Appropriation Accounts for 1952-53, which, as Comptroller and Auditor General, I am required to audit, have been examined under my direction in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947, read with Article 149 of the Constitution of India. It is to be noted that the Comptroller and Auditor General's responsibility for the audit of the accounts of the Government does not extend in full to the audit of the accounts of revenue, but I am satisfied on the best information available that the accounts of revenue included in the Finance Accounts herewith presented give a correct statement of the sums brought to account. Subject to these observations and also to those contained in the detailed reports which follow and in the report on the Appropriation Accounts, the accounts now presented are correct statements of the receipts and outgoings of the Government of West Bengal for the year 1952-53.

NEW DELHI ;

The 23 OCT 1955

A. K. CHANDA,

Comptroller and Auditor General of India.

A.—GENERAL FINANCE ACCOUNTS.**I.—REPORT.****INTRODUCTORY.**

The Government accounts are kept in the following three parts :—

Part I.—Consolidated Fund of West Bengal.

Part II.—Contingency Fund of West Bengal.

Part III.—Public Account of West Bengal.

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

- (1) Revenue ;
- (2) Capital ; and
- (3) Debt (comprising Public Debt and Loans and Advances).

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

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

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

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

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

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

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

The Major Heads are sub-divided into Minor Heads and the Minor Heads into Sub-heads and Detailed heads. Under each of these heads, the expenditure is shown distributed between Charged and Voted. The Major, Minor and Sub-heads prescribed for the classification of expenditure in the general accounts are not necessarily identical with the Grants, Sub-heads and other units of allotments which are selected by the Finance Department for Demands for Grants and the Appropriation Accounts; but in general, a certain degree of correlation is maintained between the Demands for Grants and the Appropriation Accounts on the one hand, and the Finance Accounts on the other.

3. *Balances and Reserves.*—The accounts work from balance to balance, these balances working up to the general cash balances, a portion of which is kept in the treasuries within the State while the rest is deposited with the Reserve Bank of India. Apart from these cash balances are the Cash Balance Investment Account and other Special Reserves invested outside the general cash balance of Government. Most of these Reserves are invested in treasury bills and other short-term securities of the Union Government. As it is a difficult and complicated process to split up the balances into 'Consolidated Fund' and 'Public Account', it has been decided for the present to have as hitherto one single balance for all the three parts, viz., Consolidated Fund, Contingency Fund and Public Account in so far as 1952-53 accounts are concerned.

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

SUMMARY OF THE TRANSACTIONS FOR 1952-53.

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

Receipts.	Budget Estimates, 1952-53.	Actuals, 1952-53.	More (+) Less (-).	Disbursements.	Actuals 1952-53.			Total.	Variations between Cols. 6 & 7 More (+) Less (-).
					Budget Estimates, 1952-53.	Out of Consolidated Fund.	Out of Contingency Fund.		
1	2	3	4	5	6	7	8	9	10
Principal Heads of Revenue—									
Union Excise Duties . . .	7,45,48	1,25,76	+1,25,76						
Taxes on Income other than Corporation Tax.	7,47,24	7,47,24	+1,76		3,55	3,43	..	3,43	-12
Land Revenue . . .	2,06,68	2,04,60	-2,08		42,69	39,92	..	39,92	-2,77
State Excise Duties . . .	5,91,92	5,75,86	-16,06		41,25	38,58	..	38,58	-2,67
Stamps . . .	2,89,00	2,84,85	-4,15		6,86	7,10	..	7,10	+24
Forest . . .	58,03	47,02	-11,01		57,98	55,46	..	55,46	-2,52

PART I.—CONSOLIDATED FUND.

(1) Revenue.

Union Excise Duties . . .	1,25,76	+1,25,76	Direct Demands on the Revenue—
Taxes on Income other than Corporation Tax.	7,47,24	+1,76	Taxes on Income other than Corporation Tax.
Land Revenue . . .	2,04,60	-2,08	Land Revenue . . .
State Excise Duties . . .	5,75,86	-16,06	State Excise Duties . . .
Stamps . . .	2,84,85	-4,15	Stamps . . .
Forest . . .	47,02	-11,01	Forest . . .

FINANCE ACCOUNTS. GOVERNMENT OF WEST BENGAL.

Registration	43,35	44,93	+ 1,58	Registration	18,14	17,96	..	17,96	-18
Receipts under Motor Vehicles Acts.	1,11,90	1,10,82	-1,08	Charges on account of Motor Vehicles Acts.	4,50	4,50	..	4,50	..
Other Taxes and Duties	9,45,00	9,28,61	-16,39	Other Taxes and Duties	16,22	15,58	..	15,58	-64
Total—Principal Heads	29,91,36	30,69,69	+ 78,33	Total—Direct Demands	1,91,19	1,82,53	..	1,82,53	-8,66
Irrigation—Net Receipts	9,19	-2,93	-12,12	Irrigation	1,45,52	1,25,53	..	1,25,53	-19,99
Debt Services	23,64	21,97	-1,67	Debt Services	29,88	39,26	..	39,26	+ 9,38
Civil Administration	3,01,06	2,78,77	-22,29	Civil Administration	23,71,82	22,12,04	..	22,12,04	-1,59,78
Civil Works and Miscellaneous Public Improvements.	84,44	60,06	-24,38	Civil Administration—Capital Account within the Revenue Account.	15,00	15,00	..	15,00	..
Electricity Schemes—Net Receipts.	3,99	5,17	+ 1,18	Civil Works and Miscellaneous Public Improvements.	4,69,52	4,55,26	..	4,55,26	-14,26
Miscellaneous	52,14	63,11	+ 10,97	Electricity Schemes	1,80	1,15	..	1,15	-65
Grants-in-aid from Central Government.	1,17,00	2,33,42	+ 1,16,42	Miscellaneous	5,17,30	4,90,00	..	4,90,00	-27,30
Contributions and Miscellaneous Adjustments between Central and State Governments.	20	22	+ 2	Extraordinary Items	4,35,04	3,56,02	..	3,56,02	-79,02
Extraordinary Items	54,03	16,39	-37,64	Capital Expenditure within the Revenue Account (Details by Major Heads are given in Account No. 3).	27,34	17,20	..	17,20	-10,14
Total—Revenue	36,37,05	37,45,87	+ 1,08,82	Total—Expenditure on Revenue Account.	42,04,41	38,93,99	..	38,93,99	-3,10,42
Deficit	5,67,36	1,48,12	-4,19,24						

SUMMARY OF THE TRANSACTIONS FOR 1952-53—*contd.*

Receipts.	Budget Estimates, 1952-53.	Actuals, 1952-53.	More (+) Less (-).	Disbursements.	Actuals, 1952-53.			Total.	Variations between Cols. 6 & 7 More (+) Less (-).	
					Budget Estimates, 1952-53.	Out of Consolidated Fund.	Out of Contingency Fund.			
1	2	3	4	5	6	7	8	9	10	
PART I.—CONSOLIDATED FUND—<i>concl.</i>										
(2) Capital.										
Capital Expenditure outside the Revenue Account—										
	Irrigation				40	1,06	..	1,06	+66	
	Agriculture				4,80	2,29	..	2,29	-2,51	
	Industries				6,00	3,04	..	3,04	-2,96	
	Multi-purpose River Schemes	14,59,64				10,59,25	..	10,59,25	-4,00,39	
	Civil Works				3,00,00	2,51,41	..	2,51,41	-48,59	
	Electricity Schemes				33,54	26,84	..	26,84	-6,70	
	Other State Works				6,61,14	1,37,72	..	1,37,72	-5,23,42	
	Road Transport Scheme				52,22	16,79	..	16,79	-35,43	
	Schemes of State Trading				-1,49,40	-1,94,99	..	-1,94,99	-45,59	
	Total	23,68,34	13,03,41					21,94,99	-10,64,93	

(3) Debt.

<i>Public Debt—</i>		<i>Public Debt—</i>	
Permanent Debt	2,00,00	2,00,00	2,00,00
Floating Debt .	1,00,00	1,87,66	+87,66
Loans from the Central Government.	25,22,34	15,93,57	-9,28,77
Total	28,22,34	19,81,23	-8,41,11

<i>Loans and Advances by State Governments—</i>		<i>Loans and Advances by State Governments—</i>	
Recoveries of Loans and Advances.	1,01,00	88,17	-12,83
Total	1,01,00	88,17	-12,83

Total—Consolidated Fund	65,60,39	58,15,27	-7,45,12
-------------------------	----------	----------	----------

PART II.—CONTINGENCY FUND.

Contingency Fund	..	..	..
Total—Contingency Fund	..	..	..

Permanent Debt	..	..	..
Floating Debt .	1,00,00	1,32,56	..
Loans from the Central Government.	42,14	39,80	..
Total	1,42,14	1,72,36	..

Loans and Advances	5,25,55	4,94,13	..
Total	5,25,55	4,94,13	..

Total—Consolidated Fund	72,40,44	58,63,89	..
-------------------------	----------	----------	----

Contingency Fund	..	..	..
Total—Contingency Fund	..	..	..

Permanent Debt	..	..	..
Floating Debt .	1,00,00	1,32,56	..
Loans from the Central Government.	42,14	39,80	..
Total	1,42,14	1,72,36	..

Loans and Advances	5,25,55	4,94,13	..
Total	5,25,55	4,94,13	..

Total—Consolidated Fund	72,40,44	58,63,89	..
-------------------------	----------	----------	----

Contingency Fund	..	..	..
Total—Contingency Fund	..	..	..

SUMMARY OF THE TRANSACTIONS FOR 1952-53—concl'd.

Receipts.	Budget Estimates, 1952-53.	Actuals, 1952-53.	More (+) Less (-).	Disbursements.	Budget Estimates, 1952-53.	Actuals, 1952-53.	Variations between Cols. 6 & 7 More (+) Less (-).
1	2	3	4	5	6	7	8

PART III.—PUBLIC ACCOUNT.

(1) Debt.

<i>Unfunded Debt—</i>							
State Provident Funds	85,71	96,02	+ 10,31	State Provident Funds	52,80	53,81	+ 1,01
Total	85,71	96,02	+ 10,31	Total	52,80	53,81	+ 1,01
<i>Deposits and Advances—</i>							
Appropriation for Reduction or Avoidance of Debt.	..	13,32	+ 13,32	Sinking Fund Investment Account.	..	13,32	+ 13,32
Sinking Fund Investment Account.	..	..	..	West Bengal Famine Insurance Fund.	12,00	7,99	- 4,01
West Bengal Famine Insurance Fund.	12,30	12,00	- 30	Depreciation Reserve Fund—			
Depreciation Reserve Fund—				Government Presses	68	62	- 6
Government Presses	60	97	+ 37	Deposits of Reserves of Commercial concerns.	2,50	5	- 2,45
Deposits of Reserves of Commercial concerns.	17,38	8,50	- 8,88				

FINANCE ACCOUNTS. GOVERNMENT OF WEST BENGAL.

Other Reserve Funds	12,00	13,41	+ 1,41	Other Reserve Funds	41,64	12,81	-28,83
Deposits of Local Funds	3,56,70	4,40,84	+ 84,14	Deposits of Local Funds	3,51,80	4,15,30	+ 63,50
Civil Deposits	52,38,11	43,46,29	- 8,91,82	Civil Deposits	52,19,01	45,06,04	- 7,12,97
Other Accounts	56,77	7,84	- 48,93	Other Accounts	56,77	34,19	- 22,58
Advances not bearing interest	74,20	91,76	+ 17,56	Advances not bearing interest	78,75	86,98	+ 8,23
Suspense	47,08,25	39,57,26	- 7,50,99	Suspense	47,08,30	37,72,29	- 9,36,01
Total	1,04,76,31	88,92,19	- 15,84,12	Total	1,04,71,45	88,49,59	- 16,21,86

(2) Remittances.

REMITTANCES—							
Remittances—				Remittances—			
Remittances . . . . .	..	65,15,11	+ 65,15,11	Remittances . . . . .	..	65,19,68	+ 65,19,68
Total—Public Account	1,05,62,02	1,55,03,32	+ 49,41,30	Total—Public Account	1,05,24,25	1,54,23,08	+ 48,98,83
Total—Receipts	1,71,22,41	2,13,18,59	+ 41,96,18	Total—Disbursements	1,77,64,69	2,12,86,97	+ 35,22,28
Opening Cash Balance	2,67,81	7,27,63	+ 4,59,82	Closing Cash Balance	- 3,74,47	7,59,25	+ 11,33,72
GRAND TOTAL	1,73,90,22	2,20,46,22	+ 46,56,00	GRAND TOTAL	1,73,90,22	2,20,46,22	+ 46,56,00

Increase of cash balance during the year.....31, 62.
(See also paragraph 14 on pages 22-27 dealing with Balances.)

IMPORTANT VARIATIONS FROM THE BUDGET ESTIMATES.

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

PART I.—CONSOLIDATED FUND.

RECEIPTS.

(1) REVENUE.

Increases.

Union Excise Duties (+1,25,76).—Share in the net proceeds of Union Excise Duties.

Taxes on Income other than Corporation Tax (+1,76).—Increase in the share of income-tax assigned to West Bengal (+4,55) and collection of arrear taxes on agricultural income (+2,95) partly set-off by increased refunds (—5,74).

Registration (+1,58).—Mainly increased receipts under (i) fees for registering documents (+78), (ii) fees for copying registered documents (+16) and (iii) miscellaneous (+62).

Electricity Schemes—Net Receipts (+1,18).—Due to large supply of energy.

Miscellaneous (+10,97).—Mainly due to larger credits for unclaimed deposits lapsed to Government (+23,14), adjustment of contribution from the Government of India towards expenditure incurred by the State Government for relief and rehabilitation of displaced persons in the previous years (+4,47), receipts in connection with elections (+1,40) and increases under 'Collection of payment for services rendered' (+1,38) and recoveries of over payments (+73), partly offset by smaller receipts on road transport scheme owing to a smaller number of buses being on service than anticipated (—14,30) and larger 'Refunds' (—5,76).

Grants-in-aid from Central Government (+1,16,42).—Mainly due to increased grant-in-aid in lieu of share of export duty on jute and jute goods (+45,00) and contribution under Art. 275 of the Constitution of India (+80,00), partly offset by discontinuance of the grant to a bridge the revenue gap in respect of the merged State of Cooch Behar (—12,00).

Decreases.

State Excise Duties (—16,06).—Mainly due to decrease under 'country spirits' (—40,79), partly set-off by larger collections under 'Malt Liquor (Beer)' (+5,76), 'Opium' (+12,28) and 'Wines and Spirits' (+6,22).

Forest (—11,01).—Due to smaller demand for timber from the Railways and to restrictions on the movement of timber by rail.

Other Taxes and Duties (—16,39).—Less receipts under 'Bengal Finance (Sales Tax) Act, 1941' (—24,38) and 'Bengal Motor Spirit Sales Taxation Act, 1951' (—4,89), partly set-off by increase under 'Betting Tax' (+12,67).

Irrigation (—12,12).—Mainly due to less receipts in connection with Intensive Food Production Schemes.

Debt Services (—1,67).—Mainly due to smaller amount of interest on loans from local bodies (—76) and smaller collection of interest on cattle purchase loans granted to agriculturists (—54).

Civil Administration (—22,29).—This is a group head and the decrease is the net effect of decreases and increases under its components. The more important decreases occurred under 'Agriculture' (—20,65) and 'Industries' (—24,42), due mainly to smaller subvention from Government of India in respect of intensive food production schemes and smaller sale of cinchona products. The decrease was partly offset by increases under 'Police' (+8,70) and 'Education' (+11,31), due mainly to recovery from the Government of India of arrear charges in respect of police force and collection of sale-proceeds of books for use in the primary classes of schools.

Civil Works and Miscellaneous Public Improvements (—24,38).—Decreases under 'Civil Works' (—9,25) and under 'Multi-purpose River Schemes (Mayurakshi Project)' (—15,13), mainly due to smaller allotment from the Central Road Fund on account of smaller programme of road fund works and absence of demand for canal water for irrigation.

Extraordinary Items (—37,64).—Mainly due to smaller receipt of grant from the Government of India on the basis of progress of expenditure on the Community Development Projects.

(3) DEBT.

Increase.

Floating Debt. (+87,66).—Larger drawal of cash credit advances from the Imperial Bank of India for financing food procurement operations.

Decreases.

Loans from the Central Government (—9,28,77).—Mainly due to reduction in the amount of loan for relief and rehabilitation of displaced persons (—3,01,78), curtailment of loans for Damodar Valley Project (—3,08,64), Community Development Projects (—91,37) and Intensive Food Production Scheme (—54,92) and smaller amount of loan for Development Project (Mayurakshi Reservoir Project) (—1,66,16).

Loans and Advances by State Governments (—12,83).—Mainly due to smaller recoveries of loans from the displaced persons.

EXPENDITURE.

(1) REVENUE.

Increases.

Stamps (+24).—Mainly due to an upward revision in the rates of manufacturing cost of stamps and to the establishment of a Reserve State Stamp Store.

Debt Services (+9,38).—Mainly due to smaller credit of interest transferred to Irrigation Department (+6,56), and non-adjustment of interest transferred to Transport Department (+4,54).

Decreases.

Land Revenue (—2,77).—Mainly due to the fact that the major portion of the Chaklajat Estate of Cooch Behar which was situated in East Bengal has been taken over by the Government of East Bengal.

State Excise Duties, (—2,67).—Mainly due to non-utilisation of lump provision for prohibition.

Forest (—2,52).—Mainly due to smaller expenditure on Development Programme.

Other Taxes and Duties (—64).—Mainly due to delay in filling up some posts in the Commercial Tax and Electricity Departments.

Irrigation (—19,99).—Slower progress of work on certain food production schemes.

Civil Administration (—1,59,78).—Decreases occurred under 'Jails' (—22,72), 'Police' (—34,37), 'Medical' (—54,44), 'Public Health' (—18,26) and 'Education' (—8,20) mainly due to large scale release of detenues and abolition of Buxa Special Jail, non-implementation in full of the new set-up of Presidency Police, smaller expenditure on Health Centres, smaller purchase of quinine on account of a larger outstanding stock and non-utilisation in full of the provision for the schemes for the introduction of compulsory primary and basic education.

Civil Works and Miscellaneous Public Improvements (—14,26).—Mainly due to less expenditure under 'Civil Works' (—7,84) and less 'Interest on Capital Outlay on Multi-purpose River Schemes' (—6,54).

Electricity Schemes (—65).—Due to transfer of the proportionate cost in respect of pay and allowances, etc., of the staff to other schemes on account of the services rendered by the Electricity Development Directorate.

Miscellaneous (—27,30).—Mainly due to late commencement of work on the schemes under Community Development Projects (—57,77), smaller purchase of paper and stationery (—2,87) and less expenditure under 'Famine' (—10,19), partly offset by increase under expenditure on displaced persons (+44,52).

Extraordinary Items (—79,02).—Mainly due to non-adjustment of loss on sale of subsidised food (—69,00) and smaller payment of Pre-partition claims passed by the Application Committee due to stay orders issued by Courts in certain cases (—17,02).

Capital Expenditure within the Revenue Account (—10,14).—Less commutation of pension on account of payment of retiring gratuity under the Revised Pension Rules (—4,57) and smaller expenditure on 'Capital Outlay on Electricity Schemes met out of Revenue' (—5,57).

(2) CAPITAL.

Increase.

Irrigation (+66).—Due to larger expenditure on Damodar Canal Works.

Decreases.

Agriculture (—2,51).—Reduction in the acreage of farming.

Industries (—2,96).—Mainly due to less expenditure on schemes for Industrial Centres (—78) and on development of salt production (—1,84).

Multi-purpose River Schemes (—4,00,39).—Smaller expenditure on Damodar Valley Project (—3,08,64) and on Mayurakshi Reservoir Project (—91,75).

Civil Works (—48,59).—Mainly due to smaller expenditure on development of State Roads.

Electricity Schemes (—6,70).—Mainly due to smaller expenditure on North Calcutta Rural Electrification Scheme (—4,54) and Cooch Behar Development (—2,18).

Other State Works (—5,23,42).—Mainly due to smaller expenditure on cost of acquisition and development of lands for rehabilitation purposes (—4,01,96) and decreases under 'Community Development Projects' (—97,37).

Road Transport Scheme (—35,43).—Mainly due to work not undertaken within the year as anticipated.

Schemes of State Trading (—45,59).—Mainly due to adjustment of arrear losses in supply of foodstuff at concession rates to certain classes of Government employees in reduction of expenditure.

(3) DEBT.

Increase.

Floating Debt (+32,56).—Repayment of the cash credit Advances from the Imperial Bank of India.

Decreases.

Loans from the Central Government (—2,34).—Mainly due to smaller repayment of Loan for Intensive Food Production Schemes.

Loans and Advances by State Governments (—31,42).—Mainly due to reduction in the amount of loan for relief and rehabilitation of displaced persons (—27,11).

PART III.—PUBLIC ACCOUNT.

RECEIPTS.

INCREASES.

(1) Debt.

State Provident Funds (+10,31).—Mainly due to larger deposits in the General Provident Fund (+9,41) and Contributory Provident Fund (+83).

Appropriation for Reduction or Avoidance of Debt (+13,32).—Transfer from the Revenue head "23.—Appropriation for Reduction or Avoidance of Debt".

Depreciation Reserve Fund—Government Presses (+37).—Larger credit calculated on the depreciated value of the plant, machinery, etc., in use in the Presses.

Other Reserve Funds (+1,41).—Adjustment of the balance of the General Reserve Fund for Cooch Behar.

Deposits of Local Funds (+84,14).—Larger deposits under 'District Funds' (+1,48), 'Municipal Funds' (+6,25) and 'Other Miscellaneous Funds' (+76,41).

Advances not bearing Interest (+17,56).—Mainly due to larger recoveries of advances of pay, etc., to Government servants (+6,76), advances granted under special orders of the State Government (+2,07), advances made to officers of the Forest Department to meet incidental expenses (+2,98) and adjustment of larger receipts on behalf of the Part B States pending clearance by means of Bank Drafts (+4,01).

(2) *Remittances.*

Remittances (+65,15,11).—The transactions under this head were not provided for in the budget.

DECREASES.

(1) *Debt.*

West Bengal Famine Insurance Fund (—30).—Less interest receipts derived from investment.

Deposits of Depreciation Reserves of "Commercial Concerns (—8,88).—Full adjustment of contribution to the fund, as provided for, could not be made due to delay in the compilation of the *Pro forma* Trading and Profit and Loss Accounts and Balance Sheets.

Civil Deposits (—8,91,82).—Mainly due to smaller deposits under 'Civil Courts' Deposits' (—27,49), 'Personal Deposits' (—7,43,88), 'Rent Controller's Deposits' (—65,00) and 'Deposits for work done for public bodies or individuals' (—28,92).

Other Accounts (—48,93).—Mainly due to less allotment to the head "Subvention from Central Road Fund" on account of heavy accumulated balance of the Fund (—47,79).

Suspense (—7,50,99).—Mainly under 'Suspense Accounts' (—6,51,11) and pre-audit cheques issued (—98,55).

DISBURSEMENTS.

INCREASES.

(1) *Debt.*

State Provident Funds (+1,01).—Larger withdrawals from General Provident Fund (+3,85), partly offset by smaller withdrawal from Indian Civil Service Provident Fund (—2,45), Indian Civil Service (Non-European Members) Provident Fund (—27) and Contributory Provident Fund (—13).

Sinking Fund Investment Account (+13,32).—Actual investment in securities.

Deposits of Local Funds (+63,50).—Mainly larger withdrawals under Education Funds (+60,88) and Municipal Funds (+3,95).

(2) *Remittances.*

Remittances (+65,19,68).—The transactions under this head were not provided for in the budget.

DECREASES.

(1) *Debt.*

West Bengal Famine Insurance Fund (—4,01).—Less purchases of securities.

Deposits of Depreciation Reserves of Commercial Concerns (—2,45)—No expenditure on renewals and replacements to be met from the Depreciation Reserve of State Transport Service was incurred during the year.

Other Reserve Funds (—28,83).—Mainly due to non-adjustment of expenditure on account of Cooch Behar Development Schemes (—29,92).

Civil Deposits (—7,12,97).—Mainly smaller withdrawals under 'Personal Deposits' (—6,23,86), 'Rent Controllers' Deposits' (—65,00) and 'Deposits for work done for public bodies or individuals' (—26,01) partly offset by larger withdrawals from 'Revenue Deposits' (—12,77).

Other Accounts (—22,58).—Mainly smaller expenditure on schemes financed from the Central Road Fund.

Suspense (—9,36,01).—Mainly under 'Other Suspense Accounts' (—15,75,22) and larger number of pre-audit cheques discharged (—74,45), partly offset by larger withdrawals from the Deposit Account with the Imperial Bank of India for financing procurement operations (+7,15,10).

REVENUE POSITION OF GOVERNMENT—GENERAL REMARKS.

6. It will be seen from the summary of transactions in paragraph 4 *ante* that the revenue receipts came to 37,45,87 against an estimate of 36,37,05, while the expenditure worked up to 38,93,99 against a budget provision of 42,04,41. The net result was a revenue deficit of 1,48,12 against an estimated deficit of 5,67,36. The improvement of Rs. 4,19,24 in the revenue position was composed of an increase of 1,08,82 in revenue receipts and a decrease of 3,10,42 in revenue expenditure.

The increase of 1,08,82 in revenue receipts was the net effect of increases aggregating 2,57,69 under certain heads partly counterbalanced by a total decrease of 1,48,87 under others. The bulk of the increase occurred under "Union Excise Duties" and "Grants-in-aid from Central Government" and was due to share of the State in the net proceeds of Union Excise Duties under the provisions of Article 272 of the Constitution of India and the new annual grant of 80 lakhs under the substantive portion of Article 275 (1) of the Constitution of India as well as increased grant in lieu of the share in the net proceeds of export duty on jute and jute products.

The decrease mainly occurred under "State Excise Duties", "Other Taxes and Duties", "Civil Administration", "Civil Works and Miscellaneous Public Improvements" and "Extraordinary Items" and was due to smaller consumption of country spirits, less receipts under Sales Tax, smaller sale of Cinchona products, absence of demand for canal water for irrigation and smaller receipt from the Government of India on the basis of the progress of expenditure on Community Development Projects.

On the expenditure side the bulk of the saving occurred under "Irrigation," "Civil Administration," "Civil Works and Miscellaneous Public Improvements," "Miscellaneous" and "Extraordinary Items" and was due to slow progress of work on certain food production schemes, large scale release of detainees and abolition of the Buxa Special Jail, non-implementation in full of the new set-up of the Presidency Police, smaller purchase of quinine, and smaller expenditure on Health Centres, Civil Works and Damodar Valley Project, late commencement of Development Projects and smaller payment of Pre-partition claims passed by the Application Committee due to stay orders issued by Courts in certain cases.

No new tax was levied during the year.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

Progressive Capital Outlay to end of the year.

7. The following table shows a progressive account of the Capital expenditure of the Government of West Bengal up to the end of 1952-53 :—

Nature of Expenditure.	Expenditure up to 1951-52.	Expenditure * during 1952-53.	Total.
1	2	3	4
65. Capital Outlay on Forests	13	..	13
68. Construction of Irrigation, etc., Works	2,48,67	1,06	2,49,73
71. Capital Outlay on Schemes of Agricultural Improvement and Research.	13,42	2,29	15,71
72. Capital Outlay on Industrial Development	26,34	3,04	29,38
80-A. Capital Outlay on Multi-purpose River Schemes	17,82,57	10,59,25	28,41,82
81. Capital Account of Civil Works outside the Revenue Account.	8,67,74	2,51,41	11,19,15
81-A. Capital Outlay of Electricity Schemes	70,45	26,84	97,29
82. Capital Account of other State Works outside the Revenue Account.	2,51,26	1,37,72	3,88,98
82-B. Capital Outlay on Road Transport Scheme outside the Revenue Account.	1,54,89	16,79	1,71,68
83. Payments of Commuted Value of Pensions	4,73	..	4,73
85-A. Capital Outlay on State Schemes of Government Trading.	-1,86,81	-1,94,99	-3,82,19(a)
TOTAL	32,33,39	13,03,41	45,36,41(a)

*Met from the Consolidated Fund.

(a) Progressive figure decreased by 39 due to correction since made.

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

68. *Construction of Irrigation, etc., Works.*—The expenditure represents the outlay on irrigation projects detailed in Account No. 7 on page 85.

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

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

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

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

81-A. *Capital Outlay on Electricity Schemes.*—The expenditure represents outlay in connection with the Electrification of Semi-rural Areas.

82. *Capital Account of other State Works outside the Revenue Account.*—The expenditure represents the outlay on (1) Kanchrapara Area Development Scheme, (2) Housing Scheme of bustee-dwellers and displaced persons, (3) Survey of Underground Railway in Calcutta, (4) Tollygunge Land Development Scheme.

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

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

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

Financial Results of Irrigation Works.

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

Names of Projects.	Direct Capital Outlay.		Revenue receipts during 1952-53.			Net revenue excluding interest.			Net profit or loss after meeting interest.		
	During 1952-53.*	To end of 1952-53.	Direct revenue (Public Works Receipts).	Portion of land revenue due to works.	Total revenue receipts.	Direct working expenses during 1952-53.*	Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent. on capital outlay to end of the year.	Interest on capital.*	Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent. on capital outlay to end of the year.
1	2	3	4	5	6	7	8	9	10	11	12
A.—IRRIGATION WORKS.											
<i>Unproductive.</i>											
Midnapore Canal	83,07	2,77	..	2,77	5,64	-2,87	3.5	3,32	-6,19	7.5	
Bakreswar Irrigation Scheme	7,01	19	..	19	20	-1	..	28	-29	4.1	
Damodar Canal Project	1,06	1,28,83	7,37	..	7,37	8,74	-1,37	1.0	5,13	-6,50	5.1
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.											
<i>Unproductive.</i>											
Hiji Tidal Canal	25,51	23	..	23	3,13	-2,90	11.4	1,02	-3,92	15.4	
Calcutta and Eastern Canals	21,82	4,04	..	4,04	6,89	-2,85	13.0	87	-3,72	17.0	
Sunderbans Steamer Route	7,53	41	..	41	75	-34	4.5	30	-64	8.5	
Dredging "Bidyadhari"	(a)7,96	..	..	..	..	..	..	32	-32	4.0	
Dredger "Burdwan"	13,63	1	..	1	57	-56	4.1	55	-1,11	8.0	
TOTAL	1,06	2,95,36	15,02	..	15,02	25,92	-10,90	3.7	11,79	-22,59	7.7

* Met from the Consolidated Fund.

(a) Excludes 3,00 met from contributions. The percentage of net loss in the year was 7.7 on the Capital Outlay to end of the year.

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

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

EXPENDITURE ON IMPORTANT CAPITAL PROJECTS UNDER CONSTRUCTION

10. A multi-purpose river scheme, the Damodar Valley Project, was undertaken by the Damodar Valley Corporation which was set up in July, 1948 under the Damodar Valley Corporation Act, 1948. The Project is being jointly financed by the Central Government and the Governments of West Bengal and Bihar. The contribution to end of 1952-53 paid by the Government of West Bengal was 21,48,58.

The Mayurakshi Reservoir Project which was classified as a productive Irrigation Scheme under the Major head "68.—Construction of Irrigation, etc., Works", since its operation from 1945-46 had been reclassified as a multi-purpose river scheme under the Major head '80-A' with effect from the year 1949-50. The expenditure on the scheme to end of 1952-53 amounted to 6,93,24.

COMMITMENTS.

11 (a). The appendix at the end of this compilation gives a statement showing the extent to which the Government of West Bengal was committed at the end of 1952-53 in respect of sanctioned schemes debitable to revenue estimated to cost Rs. 1 lakh or more. It would appear from the statement that Government stands committed at the end of the year to the extent of Rs. 2,09.91 lakhs in respect of schemes debitable to revenue account.

FIVE YEAR PLAN

11 (b). Appendix II contains a statement showing the extent to which the Government of West Bengal stand committed at the end of 1952-53 to expenditure on the Five Year Plan.

DEBT POSITION—GENERAL STATEMENT.

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

Nature of Debt.	Amount of Debt.		Difference (+) or (-).
	On 1st April, 1952.	On 31st March, 1953.	
1	2	3	4
Permanent Debt	1,75,00	3,75,00	+ 2,00,00
Floating Debt	—55,10	..	+ 55,10
Loans from the Central Government	38,99,75	54,53,52	+15,53,77
Unfunded Debt	4,37,93	4,80,14	+42,21
Gross Total Debt	44,57,58	63,08,66	+18,51,08
Deduct—Outstanding loans and advances made by Government.	—15,55,74	—19,61,70	—4,05,96
Net Debt	29,01,84	43,46,96	+14,45,12

The above statement will show that there was an increase of 14,45,12 in the net liability of the State on account of the various classes of debts at the end of the year. Details are furnished below :—

(i) *Permanent Debt.*—This represents loans raised by the State Government to finance certain projects involving capital expenditure. A loan of 2,00,00 was raised during the year at 4 per cent. per annum redeemable at par in 1964. Full particulars of the loans raised will be found in paragraph 9 of Part B of the report on page 93. The proceeds of the loans have been utilised for the purposes for which they were raised.

In accordance with the notifications inviting applications for the open market loans the following arrangements have been made for the amortisation of the loans :—

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

Sinking Fund.—In addition to annual contributions to the respective Depreciation Funds, an annual contribution is to be made to the Sinking Fund for amortisation of the loans at such rates as the Government may decide from time to time to be necessary.

During the year under report a sum of 2,62.5 was adjusted to the Depreciation Fund and a sum of 10,69.5 to the Sinking Fund for $3\frac{1}{2}$ per cent. West Bengal Loan, 1962. The total sum of 13,32 was, however, invested in the 4 per cent. West Bengal Loan, 1964 raised during the year.

(ii) *Floating Debt*.—This item represents Cash Credit Advances made by the Imperial Bank of India for financing procurement of foodstuffs.

The credit balance of 55,10 on 1st April, 1952, has been transferred under "P.—Deposits and Advances".

(iii) *Loans from the Central Government*.—This includes 1,95,04 on account of the West Bengal Government's share of the total amount of loan outstanding against Undivided Bengal at the time of Partition. A statement of Pre-partition and Post-partition loans taken by the State Government is given in para. 10 of the Report in Part B at page 94.

(iv) *Unfunded Debt*.—This comprises the Provident Fund Balance of Government servants.

(v) *Loans and Advances by State Governments*.—This comprises loans and advances granted to local bodies, cultivators, Government servants, etc., which are ultimately recoverable from them. A detailed account of transactions of these loans and advances is given in statement No. 5, Part B—Accounts and the balances have been reviewed in paragraphs 11 to 23 *et seq* of Part B—Report. The interest received by Government in respect of such loans and advances amounted to 8,85.

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

(1) Interest on Permanent Debt	9,95
(2) Interest on Floating Debt	11
(3) Interest on loans taken from the Central Government	91,18
(4) Interest on State Provident Fund Balances	14,73
	<hr/>
TOTAL	1,15,97
	<hr/>

GUARANTEES GIVEN BY THE GOVERNMENT OF WEST BENGAL
IN RESPECT OF LOANS RAISED BY LOCAL BODIES, ETC.

13. The statement given below indicates guarantees given by the Government of West Bengal and outstanding on 31st March, 1953 :--

Name of the public or other body for which the guarantee has been given.	Statutory authority, if any, for the giving of the guarantee.	Forms and extent of guarantee.	Maximum amount guaranteed.	Sums guaranteed outstanding on 31st March, 1953.	Remarks.
1	2	3	4	5	6
West Bengal Provincial Co-operative Bank Ltd.	—	In respect of an advance from the Reserve Bank of India at concessional rate of interest for grant of crop loans through Co-operatives.	60,00	5,00	Since repaid by 22-7-53.

BALANCE.

14. (i) The following statement shows the actual "Ways and Means" position of the Government of West Bengal, month by month, during 1952-53 :—

Month.	Opening Cash Balance.		Receipts.	Disbursements.	Closing Cash Balance.	
	In Treasuries.	In Bank.			In Treasuries.	In Bank.*
1	2	3	4	5	6	7
1952—						
April	48,28	6,79,35	13,76,71	16,81,39	80,15	3,42,80
May	80,15	3,42,80	16,73,10	20,04,94	70,12	17,99
June	70,12	17,99	15,99,85	15,21,48	95,83	70,55
July	95,83	70,55	13,53,30	9,60,20	78,31	4,81,17
August	78,31	4,81,17	14,59,93	12,90,76	75,38	6,53,27
September	75,38	6,53,27	18,40,91	23,34,79	10,44	2,24,33
October	10,44	2,24,33	20,25,71	14,95,78	1,00,57	6,64,13
November	1,00,57	6,64,13	12,69,82	15,10,93	67,17	4,56,42
December	67,17	4,56,42	18,65,62	20,99,97	59,21	2,29,63
1953—						
January	59,21	2,29,63	16,76,35	11,77,25	47,69	7,40,25
February	47,69	7,40,25	15,24,85	17,26,96	16,98	5,68,85
March	16,98	5,68,85	29,16,14	27,42,72	12,40	7,46,85

*The Bank Balance shown in Col. 7 represents the balance according to Government Account.

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

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

Month.	Balance on 31st March, 1952.	Amount taken.	Amount repaid.	Balance on 31st March, 1953.	Interest.
1	2	3	4	5	6
1952—					
April
May
June	55,10	..	..	..
July
August
September	81,10	81,10	..	..
October	41,58	41,58	..	..
November
December
1953—					
January
February
March	9,88	9,88	..	..
TOTAL	—55,10	1,87,66	1,32,56	..	11

(iii) Cash credit advances taken during the year amounted to 1,87,66 which together with the previous balance worked out to 1,32,56. The entire amount was paid during the year. A sum of 11 was paid to the Bank as interest.

(iv) In addition to the closing balance of 7,59,25 on the 31st March, 1953, shown in sub-paragraph (i), the resources of Government included some investments in easily realisable securities. A part of these investments was in respect of funds, the balances of which have been kept for specific purposes while the remainder of the investments is accounted for under the Suspense head "Cash Balance Investment Account".

A part of the cash balance (67,25), was invested in the 4 per cent. West Bengal Loan, 1964 in addition to the balance of investment in the preceding year (2,44,80), out of which treasury bills to the value of 1,99,78 and the whole of the West Bengal Loan, 1964 were discharged during the year leaving a balance of 45,02 at the end of the year. The above investment yielded an interest of 19 credited to the revenue head "XX.—Interest".

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

	1st April, 1952.	31st March, 1953.
(1) Cash Balance Investment Account, <i>vide</i> paragraph 106 of Part B of this compilation (at page 139).	2,44,80	45,02
(2) Earmarked Investments (as shown in sub-paragraph (v) below).	38,81	48,14
TOTAL	2,83,61	93,16

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

	1st April, 1952.	31st March, 1953.
Cash <i>vide</i> sub paragraph (i)	7,27,63	7,59,25
Investments	2,83,61	93,16
TOTAL	10,11,24	8,52,41

The decrease of 1,58,83 in the balance is explained below :—

	Increase.	Decrease.
(1) Net debt outstanding (<i>vide</i> paragraph 12 <i>ante</i>)	14,45,12	..
(2) Revenue deficit	..	1,48,12
(3) Capital expenditure outside the Revenue Account	..	13,03,41
(4) Difference of receipts and disbursements under deposit and remittance heads other than Unfunded Debt and Investments.	..	1,52,42
TOTAL	14,45,12	16,03,95
Net decrease		1,58,83

(v) The following statement shows in detail the earmarked balances (in cash and investments) held by Government in respect of various accounts at the beginning and at the close of the year under review. It will be seen therefrom that there was decrease of 3,56 during the year in the total balance :—

Name of Reserve Fund or Deposit Account.	Balance on 1st April, 1952.			Balance on 31st March, 1953.		
	Cash.	Invest- ments.		Cash.	Invest- ments.	
		Total.	Cash.		Total.	
1	2	3	4	5	6	7
1. Depreciation Reserve Fund— Electricity Schemes.	59	..	59	72	..	72
2. Depreciation Reserve Fund of State Buses.	8,48	..	8,48	16,85	..	16,85
3. Sinking Fund . . . . .	..	..	..	..	13,32	13,32
4. West Bengal Famine Insurance Fund.	1,11	13,93	15,04	5,11	9,94	15,05
5. Depreciation Reserve Fund— Government Presses.	6,39	..	6,39	6,74	..	6,74
6. Fund for promotion of education amongst educationally back- ward classes.	3,81	..	3,81	..	..	..
7. General Reserve Fund for Cooch Behar.	88,17	24,88	1,13,05	92,58	24,88	1,17,46
8. Subventions from Central Road Fund.	30,01	..	30,01	3,61	..	3,61
9. Deposit Account of the grant for economic development and im- provement of rural areas.	42	..	42	42	..	42
10. Deposit Account of the grant made by the Indian Central Jute Committee.	18	..	18	18	..	18
11. Deposit Account of the grant made by the Indian Council of Agri- cultural Research.	53	..	53	11	..	11
12. Deposit Account of the grant from the Indian Sugarcane Com- mittee.	67	..	67	79	..	79
13. Deposit Account of the grant from the Central Government for the Development of Handloom Industry.	24	..	24	24	..	24
14. Deposit Account of the grant from the Central Government under the Food Production Drive Bonus Scheme.	62,30	..	62,30	62,30	..	62,30

Name of Reserve Fund or Deposit Account.	Balance on 1st April, 1952.			Balance on 31st March, 1953.		
	Cash.	Invest- ments.	Total.	Cash.	Invest- ments.	Total.
	2	3	4	5	6	7
15. Deposit Account of the grant made by the Central Silk Board.	..	..	..	6	..	6
16. Deposit Account of the grant made by the Central Oilseeds Com- mittee.	5	..	5	23	..	23
17. Deposit Account of the grant made by the Central Tea Board.	1,00	..	1,00	1,00	..	1,00
18. Deposit Account of the grant made by the Council of Scientific and Industrial Research.	—4	..	—4	1	..	1
19. Deposit Account of Securities held by Government.	3,17	..	3,17	3,17	..	3,17
20. Deposit account of the grant made by the Central Arecanut Com- mittee.	..	..	..	7	..	7
TOTAL	2,07,08	38,81	2,45,89	1,94,19	48,14	2,42,33

The nature of the balances has been explained in paras. 34 to 42 and 77 to 88 of Part B of the account.

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

	1st April, 1952.	31st March, 1953.
Cash	5,20,55	5,65,06
Investments	2,44,80	45,02
TOTAL	7,65,35	6,10,08

SUMMARY OF GENERAL FINANCIAL POSITION.

15. As explained in paragraph 6 *ante* dealing with revenue position of the State Government there was a revenue deficit of 1,48,12 against an estimated deficit of 5,67,36. The net transactions under Capital, Debt, Deposit and Remittance heads, also showed a decrease of 10,71. There was a decrease of 1,99,78 in the balance under investments due to the discharge of a part of the surplus cash balance invested in short-term treasury bills issued by the Central Government. The cash balance of the State (*including* investments) was also reduced from 10,11,24 to 8,52,41. The above factors show that there was a deterioration in the cash position of the State to the extent of 1,58,83 which was made up of deficit of 1,48,12 in the revenue account and decrease of 10,71 in the transactions under Capital, Debt, Deposit and Remittances heads.

The debt position shows an increase in the net liability of the State from 29,01,84 to 43,46,96 the increase being mainly on account of loans to the extent of 2,00,00 raised by the State Government and loans aggregating 15,53,77 taken from the Central Government to meet the State Government's share of contribution to the Damodar Valley Corporation and expenditure on the Mayurakshi Reservoir Project, rehabilitation and grant of loans to displaced persons, intensive food production scheme and certain other schemes. A part of the previous loan amounting to 45,65 as well as an interest-free loan of 15 taken in October, 1952 for development of Cotton Cultivation was repaid to the end of the year. The credit balance of 55,10 in the Cash Credit Advance Account with the Imperial Bank of India for financing food procurement operations was transferred to the 'Public Account' under 'P.—Deposits and Advances'. The balance under unfunded debt was 4,80,14 while under loans and advances granted by the State Government the balance outstanding stood at 19,61,70.

The monthly Cash Balance in the Reserve Bank and at treasuries remained satisfactory and no 'Ways and Means' advance had to be taken during the year.

The net liability of the State on account of Public Debt, etc., at the close of the year was 42,59,82 as indicated in the following statement :—

ASSETS.		LIABILITIES.	
Loans and Advances by the State Governments.	19,61,70	Public Debt	58,28,52
		Contingency Fund	50,00
		Unfunded Debt	4,80,14
Balance—			
Investments	93,16	Deposits and Advances	8,01,37
Cash	7,59,25	Remittances	—86,10
	<hr/>		<hr/>
TOTAL	28,14,11	TOTAL	70,73,93
	<hr/>		<hr/>
Net Liability	42,59,82		
	<hr/>		

The net liability on 31st March, 1952 was 28,08,04. There has thus been an increase of 14,51,78 in the liability of the State in the year under report.

In addition to the liability mentioned above Government were also committed to an expenditure of 2,09,91 in future years in respect of certain

sanctioned schemes each costing Rs. 1 lakh or more debitabte to revenue.

Against these liabilities and commitments, the State owned assets of a capital nature in the shape of Irrigation Projects, Civil Works, Multi-purpose River Schemes, Schemes of Agricultural Improvement and Research, Industrial Development, Electricity and Road Transport, etc., in which Rs. 49,59.50 lakhs (including 1.70 lakhs invested in shares of a Salt Company) had been invested up to the end of the year under review and also some stocks of food grains purchased in connection with the Grain Purchase Scheme, the value of which could not be ascertained. Besides these, there were various physical assets of the State, such as land, buildings, communications, etc., which have necessarily to be omitted from the review since their value cannot be properly assessed. The details of the investment of Rs. 1.70 in the shares of a Salt Company are given below :—

- (a) Name of private Company—The Bengal Salt Company.
- (b) Number and type of shares purchased—6,800 Ordinary Shares of Rs. 25 each.
- (c) Purchase price and total amount invested—Rs. 1,70,000.
- (d) Market value of the shares on the 31st March, 1953.—Not quoted.
- (e) Amount of Dividends declared—*Nil*.
- (f) Amount credited to Government after deduction of Income Tax—*Nil*.

A.—GENERAL FINANCE ACCOUNTS.

Part II.—Accounts.

THE STATE OF NEW YORK

CENTRAL FINANCE ACCOUNT

Part I

No. 1.—PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE, 1952-53.

1	Amount in thousands of rupees.	Percentage of total revenues.	Percentage of total expenditure.
2	3	4	4
REVENUE RECEIPTS—			
A.—Principal Heads of Revenue—			
II. Union Excise Duties	1,25,76	3.36	3.23
IV.—Taxes on Income other than Corpora- tion Tax.	7,47,24	19.95	19.19
VII.—Land Revenue	2,04,60	5.46	5.26
VIII.—State Excise Duties	5,75,86	15.37	14.79
IX.—Stamps	2,84,85	7.60	7.31
X.—Forest	47,02	1.26	1.21
XI.—Registration	44,93	1.20	1.15
XII.—Receipts under Motor Vehicles Acts.	1,10,82	2.96	2.85
XIII.—Other Taxes and Duties	9,23,61	24.78	23.84
Total—Principal Heads of Revenue.	30,69,69	81.94	78.83
C.—Irrigation, Navigation, Embankment and Drainage Works.	—2,93	—0.07	—0.07
E.—Debt Services	21,97	.59	.57
F.—Civil Administration	2,78,77	7.44	7.16
H.—Civil Works and Miscellaneous Public Improvements.	60,06	1.60	1.54
I.—Electricity Schemes	5,17	.14	.13
J.—Miscellaneous	63,11	1.69	1.62
L.—Contributions and Miscellaneous Ad- justments between Central and State Governments.	2,33,64	6.23	6.00
M.—Extraordinary Items	16,39	.44	.42
Total—Receipts	37,45,87	100.00	96.20

No. 1.—PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE, 1952-53—*concl'd.*

1	Amount in thousands of rupees.	Percentage of total revenues.	Percentage of total expenditure.
2	3	4	4
REVENUE EXPENDITURE			
A.—Direct Demands on the Revenue—			
4.—Taxes on Income other than Corporation Tax.	3,43	·09	·09
7.—Land Revenue	39,92	1·07	1·03
8.—State Excise Duties	38,58	1·03	·99
9.—Stamps	7,10	·19	·18
10.—Forest	55,46	1·47	1·42
11.—Registration	17,96	·48	·46
12.—Charges on account of Motor Vehicles Acts.	4,50	·12	·12
13.—Other Taxes and Duties	15,58	·42	·40
Total—Direct Demands on the Revenue	1,82,53	4·87	4·69
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.	1,25,53	2·35	3·22
E.—Debt Services	39,26	1·05	1·01
F.—Civil Administration	22,12,04	59·05	56·80
FF.—Civil Administration	15,00	·40	·38
H.—Civil Works and Miscellaneous Public Improvements.	4,55,26	12·15	11·70
I.—Electricity Schemes	1,15	·03	·03
II.—Capital Account of Electricity Schemes within the Revenue Account.	2,82	·08	·07
J.—Miscellaneous	4,90,00	13·08	12·58
JJ.—Miscellaneous Capital Account within the Revenue Account.	14,38	·38	·37
M.—Extraordinary Items	3,56,02	9·50	9·14
Total—Expenditure within the Revenue Account	38,93,99	103·94	100·00

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

Receipts.	Actuals for 1952-53.	Disbursements.	Actuals for 1952-53.
1	2	3	4
<i>Part I.—Consolidated Fund.</i>			
	Rs.		Rs.
Ordinary revenue receipts.	37,29,47,669	Revenue expenditure . . .	38,61,79,355
Extraordinary receipts .	16,39,372	Capital expenditure within the Revenue Account.	32,20,409
(A) Total—Revenue receipts.	<u>37,45,87,041</u>	(A) Total—Expenditure on Revenue Accounts.	<u>38,93,99,764</u>
		Capital expenditure outside the Revenue Account.	13,03,40,780
Public Debt incurred .	19,81,22,657	Public Debt discharged .	1,72,35,595
Loans and Advances by State Governments.	88,17,108	Loans and Advances by State Governments.	4,94,12,947
Total—Consolidated Fund	<u>58,15,26,806</u>	Total—Consolidated Fund .	<u>58,63,89,086</u>
<i>Part II.—Contingency Fund.</i>			
Contingency Fund . . .	..	Contingency Fund . . .	..
<i>Part III.—Public Account.</i>			
Unfunded Debt incurred .	96,01,799	Unfunded Debt discharged .	53,80,950
Deposits and Advances .	88,92,19,775	Deposits and Advances .	88,49,59,391
Remittances	65,15,11,038	Remittances	65,19,67,934
Total—Public Account .	<u>155,03,32,612</u>	Total—Public Account .	<u>154,23,08,275</u>
Total—Receipts .	<u>213,18,59,418</u>	Total—Disbursements .	<u>212,86,97,361</u>
(B) (Opening) Cash Balance	7,27,62,932	(B) (Closing) Cash Balance .	7,59,24,989
GRAND TOTAL .	<u>220,46,22,350</u>	GRAND TOTAL .	<u>220,46,22,350</u>

(A) Revenue Deficit during the year.....Rs. 1,48,12,723.

(B) Increase of Cash Balance during the year.....Rs. 31,62,057.

See also paragraph 14 of the Report.

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

Heads of Revenue.	Actuals for 1952-53.	Heads of Expenditure.	Actuals for 1952-53				Voted.				GRAND TOTAL	
			Charged.		Total.		Out of Contingency Fund.		Total.			Rs.
			Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Rs.			
1	2	3	4	5	6	7	8	9	10			
A.—Principal Heads of Revenue—		A.—Direct Demands on the Revenue—										
II.—Union Excise Duties	1,25,76,000											
IV.—Taxes on Income other than Corporation Tax.	7,47,24,116	4.—Taxes on Income other than Corporation Tax.				3,42,640			3,42,640		3,42,640	
VII.—Land Revenue	2,04,60,153	7.—Land Revenue				39,91,504			39,91,504		39,91,504	
VIII.—State Excise Duties	5,75,85,788	8.—State Excise Duties				38,58,260			38,58,260		38,58,260	
IX.—Stamps	2,84,85,255	9.—Stamps				7,10,240			7,10,240		7,10,240	
X.—Forest	47,02,324	10.—Forest				55,45,974			55,45,974		55,45,974	
XI.—Registration	44,92,585	11.—Registration				17,96,105			17,96,105		17,96,105	
XII.—Receipts under Motor Vehicles Acts.	1,10,82,164	12.—Charges on account of Motor Vehicles Acts.	4,50,000			4,50,000			4,50,000		4,50,000	
XIII.—Other Taxes and Duties	9,28,61,265	13.—Other Taxes and Duties				15,58,155			15,58,155		15,58,155	
Total	30,69,69,650	Total	4,50,000			1,78,02,947			1,78,02,947		1,82,52,947	

C.—Irrigation, Navigation, Embankment and Drainage Works—							
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—							
Gross Receipts—							
Direct Receipts	15,02,522				11,79,303	1,13,74,011	1,13,74,011
							11,79,303
<i>Deduct</i> —Working Expenses.	—25,92,243						
Net Receipts	—10,89,721						
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—							
Direct Receipts	7,95,961						
Total	—2,93,760						
E.—Debt Services—							
XX.—Interest	21,96,968				1,16,31,729		1,16,31,729
Total							1,13,74,011
					11,79,303	1,13,74,011	1,25,53,314
F.—Debt Services—							
22.—Interest on debt and other obligations.					1,16,31,729		1,16,31,729
<i>Deduct</i> —							
(1) Interest transferred to Commercial Departments.					—23,59,600		—23,59,600
(2) Interest on Capital advanced to Damodar Valley Corporation.					—63,70,424		—63,70,424
(3) Interest transferred to Transport Department for State Buses.					—3,08,066		—3,08,066
<i>Deduct</i> —Total					—90,38,090		—90,38,090
Net amount net out of ordinary revenues.					25,93,639		25,93,639
23.—Appropriation for Reduction or Avoidance of Debt.					13,32,000		13,32,000
Total	21,96,968				39,25,639		39,25,639

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

Hheads of Revenue.	Actuals for 1952-53.	Actuals for 1952-53.				Hheads of Expenditure.	Charged.			Voted.			GRAND TOTAL.	
		Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	2	3	4	5	6	7	8	9	10					
F.—Civil Administration—														
XXI.—Administration of Justice.	37,42,935													
XXII.—Jails and Convict Settlements.	7,78,522	25.—General Administration	8,51,223	..	8,51,223	2,43,89,982	..	2,43,89,982	2,52,41,205					
XXIII.—Police	35,80,966	27.—Administration of Justice	26,56,436	..	26,56,436	78,35,411	..	78,35,411	1,04,91,847					
XXIV.—Ports and Pilotage	43,830	28.—Jails and Convict Settlements.	..	..	..	77,33,821	..	77,33,821	77,33,821		
XXV.—Education	28,84,006	29.—Police	..	..	..	5,70,64,833	..	5,70,64,833	5,70,64,833		
XXVI.—Medical	32,79,772	30.—Ports and Pilotage	..	..	..	7,16,891	..	7,16,891	7,16,891		
XXVII.—Public Health	9,80,224	36.—Scientific Departments	..	..	..	77,660	..	77,660	77,660		
XXVIII.—Agriculture	83,15,048	37.—Education	..	..	..	3,91,48,689	..	3,91,48,689	3,91,48,689		
XXIX.—Veterinary	1,40,707	38.—Medical	61,953	..	61,953	3,24,77,095	..	3,24,77,095	3,24,77,095					
XXX.—Co-operation	3,10,547	39.—Public Health	..	..	..	92,50,240	..	92,50,240	92,50,240		
XXXI.—Industries and Supplies.	20,94,870	40.—Agriculture	..	..	..	2,23,43,682	..	2,23,43,682	2,23,43,682		
XXXII.—Miscellaneous Departments.	17,84,616	41.—Veterinary	..	..	..	19,29,126	..	19,29,126	19,29,126		
Total	2,78,70,643	42.—Co-operation	..	..	..	18,12,805	..	18,12,805	18,12,805		
		43.—Industries and Supplies	..	..	..	77,39,184	..	77,39,184	77,39,184		
		47.—Miscellaneous Departments	170	..	170	51,15,055	..	51,15,055	51,15,225					
		Total	35,69,782	..	35,69,782	21,76,33,874	..	21,76,33,874	22,12,03,656					

H.—Civil Works and Miscellaneous Public Improvements—					
50.—Civil Works	16,00,801	16,00,801	4,14,09,684	4,14,09,684	4,30,10,485
51-A.—Interest on Capital Outlay on Multipurpose River Schemes.	22,76,485	22,76,485	..	..	22,76,485
51-B.—Other Revenue Expenditure connected with Multipurpose River Schemes.	..	2,39,501	2,39,501	2,39,501	2,39,501
Total	38,77,286	38,77,286	4,16,49,185	4,16,49,185	4,55,29,471
I.—Electricity Schemes—					
XLI.—Receipts from Electricity Schemes—					
Gross Receipts	10,78,503	..	1,14,503	1,14,503	1,14,503
Deduct—Working Expenses	5,61,585	..	..	..	..
Total	5,16,918	..	1,14,503	1,14,503	1,14,503
J.—Miscellaneous—					
XLIV.—Receipts in aid of Superannuation.	2,97,822	..	..	..	..
XLV.—Stationery and Printing.	4,61,277	..	..	..	..
XLVI.—Miscellaneous	75,84,210	..	..	..	..
XLVI-A.—Receipts from Road and water Transport Schemes—					
Gross Receipts	62,89,063	..	..	..	..
Deduct—Working Expenses	83,21,474	..	..	..	..
Net Receipts	20,32,411	..	27,23,690	27,23,690	2,54,32,032
Total	63,10,808	..	29,61,990	29,61,990	4,60,38,294
55.—Superannuation Allowances and Pensions.	2,33,300	2,33,300	1,06,11,469	1,06,11,469	1,08,44,769
56.—Stationery and Printing	..	..	48,38,075	48,38,075	48,38,075
57.—Miscellaneous	..	..	2,54,32,032	2,54,32,032	2,81,60,722
Total	29,61,990	29,61,990	4,60,38,294	4,60,38,294	4,90,00,284

FINANCE ACCOUNTS. GOVERNMENT OF WEST BENGAL.

Capital Expenditure outside the Revenue Account—							
OC.—68.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	..	..	1,05,571	..	..	1,05,571	1,05,571
FF.—71.—Capital Outlay on Schemes of Agricultural Improvement and Research.	..	..	2,29,243	..	..	2,29,243	2,29,243
72.—Capital Outlay on Industrial Development.	..	..	3,04,365	..	..	3,04,365	3,04,365
HH.—80A.—Capital Outlay on Multi-purpose River Schemes.	..	..	10,59,24,507	..	..	10,59,24,507	10,59,24,507
81.—Capital Accounts of Civil Works outside the Revenue Accounts.	..	..	2,51,40,729	..	..	2,51,40,729	2,51,40,729
II.—81-A.—Capital Outlay on Electricity Schemes.	..	..	20,83,712	..	..	20,83,712	20,83,712
JJ.—82.—Capital Account of Other State Works outside the Revenue Accounts.	18,936	..	1,37,53,320	..	..	1,37,53,320	1,37,72,256
82-B.—Capital Outlay on Road and Water Transport Schemes.	..	..	16,79,451	..	..	16,79,451	16,79,451
85-A.—Capital Outlay on State Schemes of Government Trading.	..	..	-1,94,99,054	..	..	-1,94,99,054	-1,94,99,054
Total	18,936	..	18,936	13,03,21,844	..	13,03,21,844	13,03,40,780
Total—Revenue	87,45,87,041	..	1,60,12,965	..	..	50,37,27,570	51,97,40,544
Total—Expenditure	..	..	..	..	..	..	..

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

Particulars.	Charged.			Voted.			GRAND TOTAL.
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
	2	3	4	5	6	7	8
1							
Expenditure on Revenue Account(a)	Rs. 1,63,42,595	Rs. ..	Rs. 1,63,42,595	Rs. 38,45,32,471	Rs. ..	Rs. 38,45,32,471	Rs. 40,08,75,066
Expenditure outside the Revenue Account	Rs. 18,936	Rs. ..	Rs. 18,936	Rs. 13,03,21,844	Rs. ..	Rs. 13,03,21,844	Rs. 13,03,40,780
Disbursements under Public Debt, Loans and Advances, etc. (b).	Rs. 1,72,35,595	Rs. ..	Rs. 1,72,35,595	Rs. 4,94,12,947	Rs. ..	Rs. 4,94,12,947	Rs. 6,66,48,542
Total	Rs. 3,35,97,126	Rs. ..	Rs. 3,35,97,126	Rs. 56,42,67,262	Rs. ..	Rs. 56,42,67,262	Rs. 59,78,64,388

	Charged.		Voted.	
	Out of Consolidated Fund.	Out of Contingency Fund.	Out of Consolidated Fund.	Out of Contingency Fund.
	Rs.	Rs.	Rs.	Rs.
(a) Total Expenditure as in Account No. 3	1,59,94,029	1,59,94,029	37,34,05,735	37,34,05,735
Add—Working Expenses of Irrigation . . . . .	..	..	25,92,243	25,92,243
Add—Working Expenses of Electricity Schemes	40,500	40,500	5,21,085	5,21,085
Add—Working Expenses of Road Transport Scheme	3,08,066	3,08,066	80,13,408	80,13,408
Total	1,63,42,595	1,63,42,595	38,45,32,471	38,45,32,471
(b) N.—Public Debt—				
Floating Debt	1,32,55,416	..	..	..
Loans from the Central Government	39,80,179	..	..	..
R.—Loans and Advances by the State Government—				
Loans to Municipalities, Port Funds, etc. . . . .	..	..	4,92,19,569	4,92,19,569
Loans to Government servants . . . . .	..	..	1,93,378	1,93,378
Total	1,72,35,595	1,72,35,595	4,94,12,947	4,94,12,947

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

Heads.	Actuals for 1952-53.
	Rs.
A.—Principal Heads of Revenue—	
II.—Union Excise Duties	
Share of net proceeds assigned to States	1,25,76,000
Total	<u>1,25,76,000</u>
VI.—Taxes on Income other than Corporation Tax—	
Share of net proceeds assigned to States	6,86,02,500
Taxes on Agricultural Income	67,95,445
Deduct—Refunds	—6,73,829
Total	<u>7,47,24,116</u>
VII.—Land Revenue—	
Ordinary revenue	1,75,00,490
Sale of Government estates	13
Sale proceeds of waste-lands and redemption of land tax	44,544
Recoveries on account of survey and settlement charges	67,563
Rents, etc., of fisheries	4,79,269
Recovery of cost of maintenance of boundary pillars	19,059
Rates and cesses on lands	17,81,620
Recoveries of overpayments	1,477
Collection of payments for services rendered	4,78,322
Miscellaneous	2,20,755
Deduct—Refunds	—1,32,959
Total	<u>2,04,60,153</u>
VIII.—State Excise Duties—	
Country spirits	2,67,21,480
Country fermented liquor	52,62,160
Malt liquor	19,76,017
Wines and spirits (including medicated wines)	86,21,708
Receipts from commercial spirits (including denatured spirits and medicinal and toilet preparations).	12,25,353
Opium	98,27,591
Hemp and other drugs	35,78,148
Receipts from Distilleries	8,537
Fines, confiscations and miscellaneous	2,70,143
Recoveries of over payments	4,147
Collection of payments for services rendered	2,13,835
Deduct—Refunds	—1,23,330
Total	<u>5,75,85,784</u>

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

Heads.

Actuals for 1952-53.

Rs.

A.—Principal Heads of Revenue—*contd.*

IX.—Stamps—

A.—NON-JUDICIAL—

Sale of Stamps	1,85,52,588
Duty on impressing documents	3,93,766
Fines and penalties	13,605
Miscellaneous	1,69,284
<i>Deduct</i> —Refunds	—15,20,959

TOTAL—NON-JUDICIAL 1,76,08,284

B.—JUDICIAL—

(i) Court fees—

Court fees realised in stamps	1,04,67,010
---	-------------

Total 1,04,67,010

(ii) Other receipts—

Sale of stamps	4,60,341
Fines and penalties	5,117
Miscellaneous	1,794
<i>Deduct</i> —Refunds	—57,291

Total 4,09,961

TOTAL—JUDICIAL 1,08,76,971

TOTAL—NON-JUDICIAL 1,76,08,284

GRAND TOTAL 2,84,85,255

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

Heads.

Actuals for 1952-53.

Rs.

A.—Principal Heads of Revenue—*contd.*

X.—Forest—

Timber and other produce removed from the Forests by Government agency.	17,32,770
Timber and other produce removed from the Forests by consumers or purchasers.	26,77,210
Drift and waif wood and confiscated Forest Produce . . .	15,472
Revenue from Forests not managed by Government . . .	775
Miscellaneous	2,90,254
<i>Deduct—Refunds</i>	—14,157
Total	47,02,324

XI.—Registration—

Fees for registering documents	40,78,368
Fees for copies of registered documents	1,36,669
Miscellaneous	2,81,920
<i>Deduct—Refunds</i>	—4,372
Total	44,92,585

XII.—Receipts under Motor Vehicles Act—

Receipts under the Indian Motor Vehicles Act	9,51,664
Receipts under the State Motor Vehicles Taxation Act	98,45,772
Other receipts	3,16,638
<i>Deduct—Refunds</i>	—31,910
Total	1,10,82,164

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

Heads.	Actuals for 1952-53.
	Rs.

A.—Principal Heads of Revenue—concl'd.

XIII.—Other Taxes and Duties—

A.—Taxes on Luxuries including Taxes on Entertainments,
Amusements, Betting and Gambling—

Entertainment tax	1,04,32,874
Betting Tax—	
Totalisator	58,81,365
Bookmakers	3,85,718
	<hr/>
TOTAL	1,66,99,957
	<hr/>

B.—Receipts from Electricity Duties—

Fees under the Indian Electricity Rules, 1922, and fees for the electrical inspection of cinemas,	90,370
Other receipts	99,53,710
	<hr/>
TOTAL	1,00,44,080
	<hr/>

D.—Other Items—

Receipts under the Bengal Finance Act, 1939	256
Receipts under the Bengal Finance (Sales Tax) Act, 1941	5,25,61,701
Receipts under Motor Spirit Sales Taxation Act, 1941	1,05,11,033
Receipts under Bengal Raw Jute Taxation Act, 1941	32,89,340
Recoveries of overpayments	621
Deduct—Refunds	—2,45,723
	<hr/>
TOTAL	6,61,17,228
	<hr/>

GRAND TOTAL	9,28,61,265
	<hr/>

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

Heads.	Actuals for 1952-53
	Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works—	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—	
A.—IRRIGATION WORKS—	
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Water rates	9,59,05
Sales of Water	10,46
Other Canal Produce	12
Navigation	12,35
Rents	5,36
Recoveries of expenditure	18
Miscellaneous	46,01
TOTAL	10,33,55
Deduct—Working Expenses—	
Extensions and Improvements	65,7
Maintenance and Repairs	8,10,86
Establishment	5,38,55
Tools and Plant	43,45
TOTAL—WORKING EXPENSES	—14,58,6
Net Receipts	—4,25,0
TOTAL—A.—IRRIGATION WORKS	—4,25,0
Carried over	—4,25,0

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

Heads.

Actuals for 1952-53.

Rs.

C.—Irrigation, Navigation, Embankment and Drainage Works—contd.

XVII.—Irrigation, Navigation, Embankment and Drainage Works
for which Capital Accounts are kept—concl'd.

Brought forward —4,25,030

B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—

(2) Unproductive Works—

Gross Receipts—

Direct Receipts—

Plantations	16
Other Canal Produce	401
Navigation	2,20,179
Rents	594
Recoveries of expenditure	1,51,953
Miscellaneous	95,792

TOTAL 4,68,935

Deduct—Working Expenses—

Maintenance and Repairs	8,53,150
Establishment	2,44,782
Tools and Plant	35,694

TOTAL—WORKING EXPENSES —11,33,626

Net Receipts —6,64,691

GRAND TOTAL —10,89,721

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

Heads.	Actuals for 1952-53.
	Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works—<i>concl.</i>	
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—	
A.—IRRIGATION WORKS—	
Direct Receipts—	
Water rates	20,160
Recoveries of expenditure	18
Miscellaneous	13
TOTAL—A.—IRRIGATION WORKS	20,191
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—	
Direct Receipts—	
Plantations	20
Other canal produce	419
Navigation	52,850
Rents	40,562
Recoveries of expenditure	13,026
Miscellaneous	6,73,775
<i>Deduct—Refunds</i>	—4,885
TOTAL—B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	7,75,770
GRAND TOTAL	7,95,961
E.—Debt Services—	
XX.—Interest—	
Interest on loans and advances by the State Governments	8,85,114
Interest realised on investment of cash balances	19,15
Interest on arrears of Revenue	1,50,890
Interest on Irrigation Capital Outlay incurred before 1st April 1937.	11,36,688
Miscellaneous	8,227
<i>Deduct—Refunds</i>	—3,107
TOTAL	21,96,968

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

Heads.	Actuals for 1952-53. Rs.
F.—Civil Administration—	
XXI.—Administration of Justice—	
Sale proceeds of unclaimed and escheated property	87,041
Court-fees realised in cash	12,469
General fees, fines and forfeitures	30,07,431
Pledership and Mukhtearship examination fees	8,042
Receipts of the Official Assignee	1,25,324
Receipts of the Official Receiver, Calcutta	1,74,057
Miscellaneous fees and fines	3,02,079
Miscellaneous	1,18,710
Recoveries of overpayments	4,160
Collection of payments for services rendered	29,849
<i>Deduct—Refunds</i>	—1,26,227
TOTAL	37,42,935
XXII.—Jails and Convict Settlements—	
Jails	1,77,996
Jail manufactures	6,00,168
Recoveries of overpayments	161
Collection of Payments for services rendered	564
<i>Deduct—Refunds</i>	—367
TOTAL	7,78,522
XXIII.—Police—	
Police supplied to Railways	1,333
Police supplied to public departments, private companies and persons	65,027
Receipts and recoveries on account of Presidency Police	21,29,944
Cash receipts under the Arms Act	1,59,224
Fees, fines and forfeitures	40,295
Recoveries of overpayments	42,664
Collection of payments for services rendered	1,53,971
Miscellaneous	10,07,810
Receipts in England	11
<i>Deduct—Refunds</i>	—19,313
TOTAL	35,80,966

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

Heads.	Actuals for 1952-53.
	Rs.
F.—Civil Administration—contd.	
XXIV.—Ports and Pilotage—	
B.—OTHER PORTS—	
Registration and other fees	29,648
Miscellaneous	68,496
Deduct—Refunds	—54,314
TOTAL	43,830
XXVI.—Education—	
A.—UNIVERSITY—	
Fees, Government Arts Colleges	5,29,057
Fees, Government Professional Colleges	2,88,091
B.—SECONDARY—	
Fees, Government Secondary Schools	6,51,363
D.—SPECIAL—	
Fees and other receipts, Government Special Schools	3,553
E.—GENERAL—	
Income from endowments	1,880
Recoveries of overpayments	12,685
Collection of payments for services rendered	42,555
Miscellaneous	13,90,397
Receipts in England	3,022
Deduct—Refunds	—37,997
TOTAL	28,84,606

5.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—contd.

Heads. Actuals for 1952-53.

Rs.

Civil Administration—contd.

XXVII.—Medical—

Medical School and College fees	5,04,696
Hospital receipts	9,68,961
Mental Hospital Receipts	9,729
Sale of medicines	37,489
Contributions	7,11,557
Income from endowments	9,809
Recoveries of overpayments	17,927
Collection of payments for services rendered	1,50,958
Miscellaneous	5,55,000
Receipts on account of Provincialisation of Sadar and Sub-Divisional Hospitals.	4,34,791
Receipts in England	5,774
Deduct—Refunds	—1,26,919
	<hr/>
TOTAL	32,79,772
	<hr/>

XXVIII.—Public Health—

Sale-proceeds of sera and vaccines, etc.	1,56,770
Contributions	99,135
Recoveries of overpayments	4,039
Collection of payments for services rendered	77,336
Miscellaneous	6,37,646
Receipts in England	5,372
Deduct—Refunds	—74
	<hr/>
TOTAL	9,80,224
	<hr/>

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

Heads.	Actuals for 1952-
	Rs.
F.—Civil Administration—contd.	
XXIX.—Agriculture—	
Agricultural receipts	83,44,
Recoveries of overpayments	10,
Collection of payments for services rendered	
Deduct—Refunds	—39,
TOTAL	83,15,
XXX.—Veterinary—	
Veterinary College and School fees	52,5
Other receipts	78,5
Collection of payments for services rendered	13,3
Deduct—Refunds	—3,7
TOTAL	1,40,7
XXXI.—Co-operation—	
Audit fees	2,85,9
Miscellaneous receipts	24,7
Deduct—Refunds	—1
TOTAL	3,10,
XXXII.—Industries and Supplies—	
Industries	3,24,
Receipts from Cottage and Small Scale Industries	1,85,
Cinchona plantations	11,99,4
Recoveries of overpayments	
Carried over	17,10,0

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

Heads.	Actuals for 1952-53. Rs.
F.—Civil Administration—concl'd.	
XXXII —Industries and Supplies—concl'd.	
Brought forward	17,10,035
Collection of payments for services rendered	1,658
Fisheries	3,62,282
Receipts in England	444
Deduct—Refunds	—39,549
TOTAL	<u>20,34,870</u>
XXXVI.—Miscellaneous Departments—	
Labour and Emigration—	
Fees for the registration of Trade Unions	2,052
Miscellaneous—	
Examination fees	63,008
Fees for the inspection of steam boilers	2,89,032
Administration of Indian Partnership Act, 1932	7,308
Fees realized under the Factories Act, 1948	6,33,989
Miscellaneous	66,573
Fire Services	7,31,546
Deduct—Refunds	—8,892
TOTAL	<u>17,84,616</u>
H.—Civil Works and Miscellaneous Public Improvements—	
XXXIX.—Civil Works—	
Rents	5,34,673
Ferry Receipts	1,13,397
Tolls on Roads	2,73,600
Recoveries of Expenditure	3,22,010
Transfer from Central Road Fund	31,57,525
Miscellaneous	16,03,855
Deduct—Refunds	—791
TOTAL	<u>60,04,269</u>

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

Heads.	Actuals for 1952-53.
	Rs.
H.—Civil Works and Miscellaneous Public Improvements—concl'd.	
XL-A.—Receipts from Multi-purpose River Schemes—	
Gross Receipts	1,454
TOTAL	1,454
I.—Electricity Schemes—	
XLI.—Receipts from Electricity Schemes—	
I.—Barrackpore Electric Supply Scheme—	
Gross Receipts	5,52,813
Deduct—Working Expenses { Charged	—31,500
Voted	—2,84,444
Net Receipts	2,36,869
II.—Cooch Behar Electric Supply Scheme—	
Gross Receipts	2,37,409
Deduct—Working Expenses { Charged	—9,000
Voted	—2,36,641
Net Receipts	—8,232
III.—North Calcutta Rural Electrification Scheme—	
Gross Receipts	2,78,281
Net Receipts	2,78,281
IV.—Bulk and Retail Supply Scheme to Garia, Sonarpur, Rajpur and Gouripur—	
Gross Receipts	10,000
Net Receipts	10,000
TOTAL	5,16,918
J.—Miscellaneous—	
XLIV.—Receipts in aid of Superannuation—	
Contributions for pensions and gratuities	2,73,509
Miscellaneous	19,775
Receipts in England	4,538
TOTAL	2,97,822

5.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—contd.

Heads.

Actuals for 1952-53.

Rs.

Miscellaneous—contd.

XLV.—Stationery and Printing—

Stationery receipts	4,448
Sale of plain paper used with stamps	2,26,114
Sale of gazettes and other Government publications	91,666
Other press receipts	1,32,642
Receipts in England	6,416
Deduct—Refunds	—9
	<hr/>
TOTAL	4,61,277
	<hr/>

XLVI.—Miscellaneous—

Unclaimed deposits	53,13,567
Sale of old stores and materials	45,539
Sales of lands and houses, etc.	183
Fees for Government audit	32,338
Rents, Rates and Taxes	48,660
Other fees, fines and forfeitures	7,384
Receipts on account of displaced persons	6,45,066
Recoveries of overpayments	98,160
Collection of payments for services rendered	3,30,291
Net gain by exchange on Remittance transactions.	5
Miscellaneous	15,99,537
Receipts in Connection with Elections	1,40,301
Loss or gain by exchange	101
Deduct—Refunds	—6,76,922
	<hr/>
TOTAL	75,84,210
	<hr/>

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

Heads.	Actuals for 1952-53
	Rs.
J.—Miscellaneous—concl'd.	
XLVI-A.—Receipts from Road and Water Transport Schemes—	
Gross Receipts—Receipts from Motor Transport Services	62,55,13
Receipts on account of interest on Depreciation and other Reserve Funds.	[33,90
Deduct—Working Expenses—	
Direction	—3,41,50
Operation { Voted	—76,71,80
{ Charged	—3,08,00
Net Receipts	<u>—20,32,40</u>
L.—Contributions and Miscellaneous Adjustments between Central and State Governments—	
XLIX.—Grants-in-aid from Central Government	2,33,42,25
TOTAL	<u>2,33,42,25</u>
L.—Miscellaneous Adjustments between Central and State Governments.	22,30
TOTAL	<u>22,30</u>
M.—Extraordinary Items—	
LI.—Extraordinary Receipts—	
Sale of land	13
Sale of other Government Assets	1,98
Other items	16,31,50
Deduct—Refunds	—1,08
TOTAL	<u>16,32,60</u>
LII-C.—Pre-partition Receipts	6,77
TOTAL	<u>6,77</u>

Expenditure for 1952-53.

Heads.

Charged.

Voted.

1	2		3		4		5		6		7		8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Direct Demand on the Revenue—														
4.—Taxes on Income other than Corporation Tax—														
Collection of Agricultural Income tax	3,42,649	..	..	..	..	3,42,649	3,42,649
Total	3,42,649	..	..	..	..	3,42,649	3,42,649
7.—Land Revenue—														
Charges of Administration	16,53,752	..	..	..	..	16,53,752	16,53,752
Management of Government estates	13,05,735	..	..	..	..	13,05,735	13,05,735
Survey, Settlement and Record Operations	8,68,959	..	..	..	..	8,68,959	8,68,959
Land Records	76,728	..	..	..	..	76,728	76,728
Assignment and Compensation	59,108	..	..	..	..	59,108	59,108
Works	4,304	..	..	..	..	4,304	4,304
Special Development Programme	5,997	..	..	..	..	5,997	5,997
Charges in England	16,981	..	..	..	..	16,981	16,981
Total	39,91,564	..	..	..	..	39,91,564	39,91,564

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

Heads,	Expenditure for 1952-53.							
	Charged.		Voted.		Total.		GRAND TOTAL	
1	2	3	4	5	6	7	8	
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
A.—Direct Demand on the Revenue—<i>contd.</i>								
8.—State Excise Duties—								
Superintendence	5,88,287	..	5,88,287	5,88,287	
District Executive Establishment	24,56,916	..	24,56,916	24,56,916	
Cost of opium supplied to State Excise Depart- ment.	8,07,200	..	8,07,200	8,07,200	
Works	5,857	..	5,857	5,857	
Total	38,58,260	..	38,58,260	38,58,260	
9.—Stamps—								
A.—Non-Judicial—								
Superintendence	67,295	..	67,295	67,295	
Charges for the sale of stamps	3,48,823	..	3,48,823	3,48,823	
Cost of stamps supplied from Central Stamp Stores.	1,13,442	..	1,13,442	1,13,442	
B.—Judicial—								
Superintendence	33,647	..	33,647	33,647	
Charges for the sale of stamps	57,816	..	57,816	57,816	
Cost of stamps supplied from Central Stamps Stores.	89,217	..	89,217	89,217	

Conservancy and Works	..	24,60,764	24,60,764	24,60,764
Establishment	..	21,86,494	21,86,494	21,86,494
Special Development Programme	..	8,87,087	8,87,087	8,87,087
Charges in England	..	11,629	11,629	11,629
Total	..	55,45,974	55,45,974	55,45,974

11.—Registration—

Superintendence	..	99,565	99,565	99,565
District Charges	..	16,96,540	16,96,540	16,96,540
Total	..	17,96,105	17,96,105	17,96,105

12.—Charges on Account on Motor Vehicles Acts—

Compensations to local bodies, etc.	..	4,50,000	4,50,000	4,50,000
Total	..	4,50,000	4,50,000	4,50,000

13.—Other Taxes and Duties—

Collection charges—	..			
Entertainment Tax	..	56,727	56,727	56,727
Betting Tax	..	10,000	10,000	10,000
Tax under the Bengal Finance (Sales Tax) Act, 1941.	..	12,65,968	12,65,968	12,65,968
Charges under the Electricity Acts	..	2,25,460	2,25,460	2,25,460
Total	..	15,58,155	15,58,155	15,58,155

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

Heads.	Expenditure for 1952-53.							
	Charged.				Voted.			
1	2	3	4	5	6	7	8	GRAND TOTAL.
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—								
17.—Interest on Works for which Capital Accounts are kept—								
Irrigation Works	8,73,527	..	8,73,527	..	..	..	8,73,527	
Navigation, Embankment and Drainage Works.	3,05,776	..	3,05,776	..	..	..	3,05,776	
Total	11,79,303	..	11,79,303	..	..	..	11,79,303	
18.—Other Revenue Expenditure Financed from Ordinary Revenues—								
A.—IRRIGATION WORKS—								
(d) Works for which no Capital Accounts are kept—								
Maintenance and Repairs . . . . .	..	..	..	20,632	..	20,632	20,632	
Establishment . . . . .	..	..	..	7,129	..	7,129	7,129	
Tools and Plant . . . . .	..	..	..	839	..	839	839	
Total . . . . .	..	..	..	28,600	..	28,600	28,600	28,600

Establishment . . . . .	..	16,962	..	16,962	13,962
Tools and Plant . . . . .	..	3,399	..	3,399	3,399
Other charges . . . . .	..	74,835	..	74,835	74,835
Total . . . . .	..	94,696	..	94,696	94,696
Total—A.—Irrigation Works . . . . .	..	1,23,296	..	1,23,296	1,23,296

B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—

(1) Works for which no Capital Accounts are kept—

Works . . . . .	..	48,65,444	..	48,65,444	48,65,444
Extensions and Improvements . . . . .	..	16,652	..	16,652	16,652
Maintenance and Repairs . . . . .	..	37,01,504	..	37,01,504	37,01,504
Establishment . . . . .	..	20,88,545	..	20,88,545	20,88,545
Tools and Plant . . . . .	..	3,66,991	..	3,66,991	3,66,991
Suspense . . . . .	..	90,782	..	90,782	90,782
Total . . . . .	..	1,11,29,018	..	1,11,29,018	1,11,29,018

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

Heads.	Expenditure for 1952-53.								GRAND TOTAL.
	Charged.				Voted.				
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.
1	2	3	4	5	6	7	8	8	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
0.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works— <i>concl'd.</i>									
19.—Other Revenue Expenditure financed from ordinary Revenues— <i>concl'd.</i>									
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS— <i>concl'd</i>									
(2) Miscellaneous Expenditure—									
Establishment	16,669	..	16,669	..	..	16,669
Tools and Plant	3,839	..	3,839	..	..	3,839
Other Charges	95,289	..	95,289	..	..	95,289
Grants-in-aid	5,000	..	5,000	..	..	5,000
Total	1,20,797	..	1,20,797	..	..	1,20,797
Total—B.—Navigation, etc.	1,12,50,715	..	1,12,50,715	..	..	1,12,50,715
Total—A.—Irrigation, etc.	1,23,296	..	1,23,296	..	..	1,23,296
GRAND TOTAL	1,13,74,011	..	1,13,74,011	..	..	1,13,74,011

FINANCE ACCOUNTS. GOVERNMENT OF WEST BENGAL.

A.—INTEREST ON ORDINARY DEBT—									
(1) Rupee Debt—									
Permanent Loan—									
3½% West Bengal Loan, 1962	6,15,895	..	..	..	6,15,895	..	..	..	6,15,895
4% West Bengal Loan, 1964	3,56,300	..	..	..	3,56,300	..	..	..	3,56,300
Floating Loans—									
Cash credit Advance from the Imperial Bank	11,152	..	..	..	11,152	..	..	..	11,152
Other Items—									
Management of Debt	7,251	..	..	..	7,251	..	..	..	7,251
Expensiture connected with the issue of New Loans.	15,745	..	..	..	15,745	..	..	..	15,745
Interest on loans taken from the Central Government.	91,18,356	..	..	..	91,18,356	..	..	..	91,18,356
B.—INTEREST ON UNFUNDED DEBT—									
State Provident Funds—									
Interest on General Provident Fund	13,19,477	..	..	..	13,19,477	..	..	..	13,19,477
Interest on Indian Civil Service Provident Fund.	58,732	..	..	..	58,732	..	..	..	58,732
Interest on Indian Civil Service (Non-European Members) Provident Fund.	22,048	..	..	..	22,048	..	..	..	22,048
Interest on Contributory Provident Funds	72,782	..	..	..	72,782	..	..	..	72,782
Interest on other Miscellaneous Provident Fund.	83	..	..	..	83	..	..	..	83
C.—INTEREST ON OTHER OBLIGATIONS—									
Depreciation and other Reserve Funds—									
Interest on Deposits of Depreciation Reserves of Government Commercial Undertakings.	33,908	..	..	..	33,908	..	..	..	33,908
D.—TRANSFERS—									
Deduct—									
(1) Interest transferred to Commercial Departments—									
Multipurpose River Scheme	22,76,485	..	..	..	22,76,485	..	..	..	22,76,485
Irrigation	42,615	..	..	..	42,615	..	..	..	42,615
Electricity Scheme	40,500	..	..	..	40,500	..	..	..	40,500
(2) Interest on Capital advanced to Damodar Valley Corporation.	63,70,424	..	..	..	63,70,424	..	..	..	63,70,424
(3) Interest transferred to Transport Department for State Buses.	3,08,066	..	..	..	3,08,066	..	..	..	3,08,066
Deduct—Total									
	90,38,090	..	..	..	90,38,090	..	..	..	90,38,090
Total	25,93,639	..	..	..	25,93,639	..	..	..	25,93,639

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

Heads.	Expenditure for 1952-53.							
	Charged.		Total.		Voted.		GRAND TOTAL.	
1	2	3	4	5	6	7	8	
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.		Rs.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Debt Services—<i>contd.</i>								
23.—Appropriation for Reduction or Avoidance of Debt								
Sinking Funds	13,32,000	..	13,32,000	..	..	..	..	13,32,000
Total	13,32,000	..	13,32,000	..	..	..	..	13,32,000
F.—Civil Administration—								
25.—General Administration—								
A.—HEADS OF STATES AND MINISTERS—								
Emoluments of the Governor	6,000	..	6,000	..	..	..	..	6,000
Secretarial Staff of Governor	1,49,045	..	1,49,045	..	..	..	..	1,49,045
Staff and House-hold of Governor	1,69,484	..	1,69,484	..	..	..	..	1,69,484
Sumptuary allowance of Governor	22,500	..	22,500	..	..	..	..	22,500
Expenditure from Contract allowance	1,32,996	..	1,32,996	..	..	..	..	1,32,996
Tour Expenses	90,840	..	90,840	..	..	..	..	90,840
Other Charges	1,600	..	1,600	..	..	..	..	1,600
Ministers	..	..	..	8,36,634	..	8,36,634	..	8,36,634
B.—STATE LEGISLATURES—								
State Legislative Assembly	31,299	..	31,299	11,15,820	..	11,15,820	..	11,47,119
State Legislative Council	25,920	..	25,920	77,115	..	77,115	..	1,03,035

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

Expenditure for 1952-53.

Heads.	Charged.			Voted.			GRAND TOTAL.
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	
	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>							
27.—Administration of Justice—							
High Court	26,28,731	..	26,28,731	..	..	..	26,28,731
Law Officers . . . . .	..	..	..	7,62,096	..	7,62,096	7,62,096
Administrator General and Official Trustee . . . . .	..	..	..	3,24,595	..	3,24,595	3,24,595
Sheriff and Reporter, Calcutta	27,684	..	27,684	62,225	..	62,225	89,909
Official Assignee . . . . .	..	..	..	1,06,363	..	1,06,363	1,06,363
Official Receiver, Calcutta . . . . .	..	..	..	1,41,123	..	1,41,123	1,41,123
Coroner's Court . . . . .	..	..	..	8,860	..	8,860	8,860
Presidency Magistrates' Courts . . . . .	..	..	..	6,24,980	..	6,24,980	6,24,980
Civil and Sessions Courts . . . . .	..	..	..	53,39,211	..	53,39,211	53,39,211
Courts of Small Causes . . . . .	..	..	..	4,10,294	..	4,10,294	4,10,294
Criminal Courts . . . . .	..	..	..	36,215	..	36,215	36,215
Pledarship and Muktearship Examination charges. . . . .	..	..	..	7,902	..	7,902	7,902
Charges in England . . . . .	..	..	..	5,547	..	5,547	5,568
		21		21			

Jails	78,42,007	..	78,42,007	78,42,007
Jad Manufactures	-1,08,186	..	-1,08,186	-1,08,186
Total	77,33,821	..	77,33,821	77,33,821
29.—Police—				
Presidency Police	1,88,82,672	..	1,88,82,672	1,88,82,672
Superintendence	5,16,658	..	5,16,658	5,16,658
District Executive Force	3,28,84,962	..	3,28,84,962	3,28,84,962
Police Training Schools	5,26,665	..	5,26,665	5,26,665
Special Police	10,50,928	..	10,50,928	10,50,928
Railway Police	5,27,256	..	5,27,256	5,27,256
Criminal Investigation Department	21,70,257	..	21,70,257	21,70,257
Works	4,82,277	..	4,82,277	4,82,277
Charges in England	22,158	..	22,158	22,158
Total	5,70,64,833	..	5,70,64,833	5,70,64,833
30.—Ports and Pilotage—				
B.—OTHER PORTS—				
Charges for Pooled Launches	4,14,414	..	4,14,414	4,14,414
Ports establishments	64,275	..	64,275	64,275
Miscellaneous	2,38,202	..	2,38,202	2,38,202
Total	7,16,891	..	7,16,891	7,16,891

20—Jails and Court Buildings—

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

Heads.	Expenditure for 1952-53.								GRAND TOTAL.
	Charged.		Voted.		Total.		Total.		
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Total.	
1	2	3	4	5	6	7	8		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Civil Administration—contd.									
36.—Scientific Departments—									
Grants-in-aid and Donations to Scientific Societies and Institutes.	77,660	..	77,660	77,660	77,660	77,660
Total	77,660	..	77,660	77,660	77,660	77,660
37.—Education—									
A.—UNIVERSITY—									
Grants to Universities	21,00,000	..	21,00,000	21,00,000	21,00,000	21,00,000
Government Arts Colleges	27,81,280	..	27,81,280	27,81,280	27,81,280	27,81,280
Grants to non-Government Arts Colleges	9,17,206	..	9,17,206	9,17,206	9,17,206	9,17,206
Government Professional Colleges	7,96,589	..	7,96,589	7,96,589	7,96,589	7,96,589
Grants to non-Government Professional Colleges.	24,996	..	24,996	24,996	24,996	24,996
B.—SECONDARY—									
Government Secondary Schools	21,51,775	..	21,51,775	21,51,775	21,51,775	21,51,775
Direct grants to non-Government Secondary Schools.	17,26,253	..	17,26,253	17,26,253	17,26,253	17,26,253
Grants to Local Bodies for Secondary Education	36,20,000	..	36,20,000	36,20,000	36,20,000	36,20,000

Direct grants to non-Government Primary Schools.	..	..	..	8,74,720	8,74,720	8,74,720
Grants to Local Bodies for Primary Education.	..	..	..	58,36,384	58,36,384	58,36,384
D.—SPECIAL—						
Government Special Schools	..	..	..	8,98,325	8,98,325	8,98,325
Direct grants to non-Government Special Schools.	..	..	..	4,86,590	4,86,590	4,86,590
E.—GENERAL—						
Direction	..	..	..	3,53,174	3,53,174	3,53,174
Inspection	..	..	..	9,41,375	9,41,375	9,41,375
Scholarship.	..	..	..	5,50,304	5,50,304	5,50,304
Special Development Programme	..	..	..	1,05,97,062	1,05,97,062	1,05,97,062
Miscellaneous	..	..	..	31,08,357	31,08,357	31,08,357
Works	..	..	..	38,233	38,233	38,233
Amount transferred to the Fund for promotion of education amongst educationally backward classes.	..	..	..	9,00,000	9,00,000	9,00,000
Expenditure from the Fund for promotion of education amongst educationally backward classes.	..	..	..	13,11,506	13,11,506	13,11,506
<i>Deduct</i> —Amount met from the Fund for promotion of education amongst educationally backward classes.	..	..	..	--12,81,322	--12,81,322	--12,81,322
F.—CHARGES IN ENGLAND	..	..	..	84,213	84,213	84,213
Total	..	..	..	3,91,48,589	3,91,48,589	3,91,48,589

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

Expenditure for 1952-53.

Heads.	Charged.		Voted.		GRAND TOTAL.		
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Out of Consol- dated Fund.	Out of Contin- gency Fund.			
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Civil Administration— <i>contd.</i>							
38.—Medical—							
Medical Establishment . . . . .	..	..	..	10,79,225	..	10,79,225	10,79,225
Hospitals and Dispensaries	61,953	..	61,953	1,09,22,997	..	1,09,22,997	1,09,84,950
Grants for Medical purposes . . . . .	..	..	..	7,68,776	..	7,68,776	7,68,776
Medical Colleges and Schools . . . . .	..	..	..	13,13,533	..	13,13,533	13,13,533
Mental Hospital . . . . .	..	..	..	9,38,012	..	9,38,012	9,38,012
Chemical Examiner . . . . .	..	..	..	1,45,695	..	1,45,695	1,45,695
Provincialisation of Sadar and Sub-Divisional Hospitals.	..	..	..	31,16,380	..	31,16,380	31,36,380
Works . . . . .	..	..	..	42,30,504	..	42,30,504	42,30,504
Suspense . . . . .	..	..	..	—8,97,128	..	—8,97,128	—8,97,128
Special Development Programme . . . . .	..	..	..	1,08,17,041	..	1,08,17,041	1,08,17,041
				42,000		42,000	42,000

FINANCE ACCOUNTS. GOVERNMENT OF WEST BENGAL.

Public Health Establishment	14,01,023	14,01,023	14,01,023
Grants for Public Health purposes	10,69,796	10,69,796	10,69,796
Expenses in connection with Epidemic diseases	13,36,474	13,36,474	13,36,474
Bacteriological Laboratories	3,33,637	3,33,637	3,33,637
Pasteur Institutes	97,051	97,051	97,051
Leprosy	29,615	29,615	29,615
Works	3,74,603	3,74,603	3,74,603
Special Development Programme	46,05,378	46,05,378	46,05,378
Charges in England	2,663	2,663	2,663
Total	92,50,240	92,50,240	92,50,240
40.—Agriculture—			
Direction	2,98,373	2,98,373	2,98,373
Superintendence	50,55,991	50,55,991	50,55,991
Experimental Farms	3,51,715	3,51,715	3,51,715
Agricultural Demonstration and Propaganda including public exhibitions and fairs.	1,27,08,871	1,27,08,871	1,27,08,871
Agricultural Experiments and Research	14,66,431	14,66,431	14,66,431
Agricultural Education	40,465	40,465	40,465
Botanical and other Public Gardens	4,02,045	4,02,045	4,02,045
Grants-in-aid, Contributions, etc.	23,240	23,240	23,240
Works	50,775	50,775	50,775
Agricultural Development	1,78,484	1,78,484	1,78,484
Special Development Programme	17,63,511	17,63,511	17,63,511
Charges in England	8,781	8,781	8,781
Total	2,23,43,682	2,23,43,682	2,23,43,682

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

Heads.		Expenditure for 1952-53.							
		Out of Consol- dated Fund.		Charged.		Total.		Voted.		GRAND TOTAL.
1	2	3	4	5	6	7	8		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
F.—Civil Administration—<i>contd.</i>									
41.—Veterinary—									
Superintendence	2,17,698	..	2,17,698	..	2,17,698	
Veterinary Education and Research	5,25,942	..	5,25,942	..	5,25,942	
Subordinate establishment	3,56,538	..	3,56,538	..	3,56,538	
Hospitals and Dispensaries	8,27,795	..	8,27,795	..	8,27,795	
Prizes	1,057	..	1,057	..	1,057	
Charges in England	96	..	96	..	96	
Total	19,29,126	..	19,29,126	..	19,29,126	
42.—Co-operation									
Superintendence	16,81,014	..	16,81,014	..	16,81,014	
Grants-in-aid	33,790	..	33,790	..	33,790	
Other charges	82,928	..	82,928	..	82,928	
Works	14,573	..	14,573	..	14,573	
Total	18,12,305	..	18,12,305	..	18,12,305	

Cottage Industries	16,23,457	16,23,457	16,23,457
Salt	11,98,678	11,98,678	11,98,678
Cinchona Plantations	15,206	15,206	15,206
Fisheries	28,46,588	28,46,588	28,46,588
Works	13,80,195	13,80,195	13,80,195
Special Development Programme	39,650	39,650	39,650
Charges in England	6,31,121	6,31,121	6,31,121
Total	77,39,184	77,39,184	77,39,184
FF.—Civil Administration—			
49-A.—Capital outlay on Industrial Development—			
Investment in shares of Commercial concerns.			
Total	15,00,000	15,00,000	15,00,000
47.—Miscellaneous Departments—			
Labour and Emigration—			
Inspector of Factories	2,37,361	2,37,361	2,37,361
Labour	4,52,027	4,52,027	4,52,027
Inspection and Tests—			
Inspectors of Steam Boilers	1,95,885	1,95,885	1,95,885
Statistics—			
State Statistics	63,607	63,607	63,607
Miscellaneous—			
Preservation and translation of ancient manuscripts.	6,200	6,200	6,200
Administration of Indian Partnership Act, 1932	9,623	9,623	9,623
Administration of Bengal Money Lenders Act, 1940.	13,538	13,538	13,538
Controller of Rents	2,46,206	2,46,206	2,46,206
Miscellaneous	9,91,151	9,91,151	9,91,151
Works	29,883	29,883	29,883
Fire Services	170	170	28,66,038
Charges in England	3,536	3,536	3,536
Total	51,15,055	51,15,055	51,15,225

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

Expenditure for 1952-53.

Heads.	Charged.			Voted.			GRAND TOTAL.
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
H.—Civil Works and Miscellaneous Public Improve- ments—							
50.—Civil Works—							
Original Works—Buildings—							
Land Revenue	83,267	..	83,267	93,267
State Excise Duties	5,966	..	5,966	5,966
Registration	10,507	..	10,507	10,507
General Administration	1,05,820	42,43,701	..	42,43,701	43,49,521
Administration of Justice	1,57,755	..	1,57,755	1,57,755
Jails and Convict Settlements	1,18,415	..	1,18,415	1,18,415
Police	9,37,948	..	9,37,948	9,37,948
Education	12,10,656	..	12,10,656	12,10,656
Medical	24,67,335	..	24,67,335	24,67,335
Public Health	313	..	313	313
Agriculture	10,491	..	10,491	10,491
Veterinary	19,984	..	19,984	19,984
Industries and Supplies	13,953	..	13,953	13,953
	1,05,025	..	1,05,025	1,05,025

	1950-51	1951-52	1952-53	1953-54	1954-55	1955-56
<i>Original Works—Communications</i>	..	..	..	..	..	..
<i>Original Works—Miscellaneous</i>	..	..	..	..	..	..
<i>Original Works—Special Development Programme</i>	..	..	..	..	..	..
<i>Repairs—</i>						
Buildings	10,49,369	10,49,369	77,26,467	77,26,467	87,75,886	87,75,886
Communications	..	..	79,72,276	79,72,276	79,72,276	79,72,276
Miscellaneous	..	..	33,108	33,108	33,108	33,108
Establishment	76,705	76,705	22,06,941	22,06,941	22,83,646	22,83,646
Tools and plant	4,990	4,990	5,54,083	5,54,083	5,59,083	5,59,083
Grants-in-aid	4,00,000	4,00,000	14,24,957	14,24,957	18,24,957	18,24,957
Suspense	-36,083	-36,083	-2,33,015	-2,33,015	-2,69,098	-2,69,098
Total	16,00,801	16,00,801	4,14,09,684	4,14,09,684	4,30,10,485	4,30,10,485
51-A.—Interest on Capital Outlay on Multipurpose River Schemes—						
Mayurakshi Reservoir Project	22,76,485	22,76,485	..	..	22,76,485	22,76,485
Total	22,76,485	22,76,485	..	..	22,76,485	22,76,485
51-B.—Other Revenue Expenditure connected with Multipurpose River Schemes—						
Mayurakshi Reservoir Project—						
Barrage and Irrigation—	..	..	1,18,616	1,18,616	1,18,616	1,18,616
Maintenance and Repairs	..	..	91,282	91,282	91,282	91,282
Establishment	..	..	29,603	29,603	29,603	29,603
Tools and plant	..	..	2,39,501	2,39,501	2,39,501	2,39,501
Total	..	..	2,39,501	2,39,501	2,39,501	2,39,501
I.—Electricity Scheme—						
52-A.—Other Revenue Expenditure connected with Electricity Schemes—						
Establishment charges	..	..	1,14,503	1,14,503	1,14,503	1,14,503
Total	..	..	1,14,503	1,14,503	1,14,503	1,14,503

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

Heads.	Expenditure for 1952-53.								GRAND TOTAL.
	Charged.				Voted.				
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Rs.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Rs.	
1	2	3	4	Rs.	5	6	7	Rs.	8
II.—Electricity Schemes—Capital Account within the Revenue Account—									
53.—Capital Outlay on Electricity Schemes—									
Thermo Electric Schemes—									
Barrackpore Electric Supply	..	..	..	..	1,39,792	..	1,39,792	..	1,39,792
Cooch Behar Electric Supply	..	..	..	..	48,869	..	48,869	..	48,869
Bulk Power Supply Scheme to Garia, Rajpur, Sonarpur and Baranipur	..	..	..	..	66,253	..	66,253	..	66,253
Bulk Power Supply Scheme to Gouripur Elec- tric Supply Co., Ltd	..	..	..	..	72,386	..	72,386	..	72,386
Power Supply Scheme to Raniganj coal fields	..	..	..	..	45,079	..	45,079	..	45,079
Debit—Receipts and Recoveries on Capital Account	..	..	..	..	-90,000	..	-90,000	..	-90,000
Total	..	..	..	..	2,82,379	..	2,82,379	..	2,82,379
J.—Miscellaneous—									
54.—Famine Relief—									
A.—Famine Relief—									
Salaries and Establishment	..	..	..	..	3,02,376	..	3,02,376	..	3,02,376
Gratuitous Relief	..	..	..	..	11,75,825	..	11,75,825	..	11,75,825
Miscellaneous	..	..	..	..	18,85,405	..	18,85,405	..	18,85,405
Rehabilitation Programme	..	..	..	..	15,69,119	..	15,69,119	..	15,69,119
Works	..	..	..	..	53,387	..	53,387	..	53,387
Total	..	..	..	..	49,86,112	..	49,86,112	..	49,86,112
54-B.—Privy Purses and Allowances of Indian Rulers—									
Privy Purses and allowances of Ex-Rulers of integrated States and allowances of their relatives and servants—									
I.—Integrated States	..	..	..	..	1,53,939	..	1,53,939	..	1,53,939
Allowances for Relatives of the Ex-Ruler of Cooch Behar.	..	..	..	..	16,667	..	16,667	..	16,667

FINANCE ACCOUNTS. GOVERNMENT OF WEST BENGAL.

Compassionate Allowances	1,64,201	96,06,193	97,70,394
Gratuities	..	30,494	30,494
Pensions for distinguished and meritorious services.	..	1,80,173	1,80,173
Donations to Provident Funds	..	7,450	7,450
Allowances and gratuities to Political sufferers, their families and institutions.	..	1,52,748	1,52,748
	..	4,89,438	4,89,438
Charges in England	69,099	3,28,975	3,98,074
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments.	..	-1,84,002	-1,84,002
Total	2,33,300	1,06,11,469	1,08,44,769
56.—Stationery and Printing—			
I.—Stationery—			
Stationery supplied by other Governments	..	16,95,035	16,95,035
Discount on plain paper used with stamps	..	10,597	10,597
Purchase of plain paper used with stamps	..	80,000	80,000
II.—Printing—			
Government Presses	..	30,44,327	30,44,327
Printing at private presses	..	15,200	15,200
Cost of printing work done by other Governments.	..	8,404	8,404
<i>Deduct</i> —Cost of printing work done for other Governments and paying dep. artments.	..	-18,609	-18,609
Charges in England	..	3,121	3,121
Total	..	48,38,075	48,38,075

64-A.—Commission of Pensions Financed from ordinary revenues—

Amount transferred from "83.—Payments of commuted value of pensions".

16,925	..	16,925	14,21,105	..	14,21,105	14,38,030
Total	..	16,925	14,21,105	..	14,21,105	14,38,030

M.—Extraordinary Items—

63.—Extraordinary Charges—

Charges in India—

Charges incurred as a direct result of War—

Extra Police Force	..	..	33,40,523	..	33,40,523	33,40,523
Food	..	12,776	3,05,47,792	..	3,05,47,792	3,05,60,568
Supply	..	328	26,59,790	..	26,59,790	26,60,118

Total	..	13,104	3,65,48,105	..	3,65,48,105	3,65,61,209
-------	----	--------	-------------	----	-------------	-------------

Motor Spirit and Tyre Rationing Scheme

..	5,288	..	5,288	5,288
----	----	----	-------	----	-------	-------

Deduct—Amount recovered from the Centre

..	-10,61,801	..	-10,61,801	-10,61,801
----	----	----	------------	----	------------	------------

Total	..	13,104	3,54,91,592	..	3,54,91,592	3,55,04,606
-------	----	--------	-------------	----	-------------	-------------

64-C.—Pre-partition Payments—

Claims passed by the Application Committee

..	97,845	..	97,845	97,845
----	----	----	--------	----	--------	--------

Total	97,845	..	97,845	97,845
-------	----	----	--------	----	--------	--------

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

Expenditure for 1952-53

Heads.	Charged.			Voted.			GRAND TOTAL.
	Out of Consoli- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consoli- dated Fund.	Out of Contin- gency Fund.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5	6	7	8
CC.—Capital Accounts of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—							
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—							
A.—Irrigation Works—							
(2) Unproductive—							
Works . . . . .	..	..	..	88,002	..	88,002	88,002
Establishment . . . . .	..	..	..	14,150	..	14,150	14,150
Tools and Plant . . . . .	..	..	..	3,419	..	3,419	3,419
Total . . . . .	..	..	..	1,05,571	..	1,05,571	1,05,571
Total A.—Irrigation Works . . . . .	..	..	..	1,05,571	..	1,05,571	1,05,571
Total . . . . .	..	..	..	1,05,571	..	1,05,571	1,05,571
FF.—Civil Administration—Capital Account outside the Revenue Account—							
71.—Capital Outlay on Schemes of Agricultural Improvement and Research—							
Establishment of a Jute Seed Multiplication Farm.	..	..	..	2,29,243	..	2,29,243	2,29,243
Total . . . . .	..	..	..	2,29,243	..	2,29,243	2,29,243

<i>Development Programme—</i>						
Development of Salt Production . . . . .	..	66,019	..	66,019	..	66,019
Schemes for Industrial Centres . . . . .	..	1,21,787	..	1,21,787	..	1,21,787
Organisation of Silk Reelers' Co-operative Investment in shares of Commercial Concerns: Bengal Salt Co. . . . .	..	1,46,497	..	1,46,497	..	1,46,497
	..	50,000	..	50,000	..	50,000
Total . . . . .	..	3,84,303	..	3,84,303	..	3,84,303
<i>Deduct—Receipts and Recoveries on Capital Account—</i>						
Silk Reelers' Co-operative . . . . .	..	—75,172	..	—75,172	..	—75,172
Scheme for Industrial Centre . . . . .	..	—1,200	..	—1,200	..	—1,200
Exploitation of Coastal and Estuarine Fisheries and provision of fishing fleet. . . . .	..	—3,566	..	—3,566	..	—3,566
Deduct—Total . . . . .	..	—79,938	..	—79,938	..	—79,938
Total . . . . .	..	3,04,365	..	3,04,365	..	3,04,365
BH.—Capital Account of Civil Works and Miscellaneous Public Improvements outside the Revenue Account—						
80-A.—Capital Outlay on Multi-purpose River Schemes—						
Mayurakshi Reservoir Project—						
Messanjore Dam—						
Works . . . . .	..	72,03,865	..	72,03,865	..	72,03,865
Establishment . . . . .	..	5,51,048	..	5,51,048	..	5,51,048
Tools and Plants . . . . .	..	15,007	..	15,007	..	15,007
Suspense . . . . .	..	—8,50,449	..	—8,50,449	..	—8,50,449
<i>Deduct—Receipts and Recoveries on Capital Account.</i> . . . . .	..	—70,865	..	—70,865	..	—70,865
Total . . . . .	..	68,48,606	..	68,48,606	..	68,48,606

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

Heads.	Expenditure for the 1952-53.						GRAND TOTAL.	
	Charged.			Voted.				
	1	2	3	4	5	6		7	8
	Out of Consol- dated Fund.	Out of Conti- gency Fund.	Total.	Rs.	Rs.	Rs.	Rs.	Rs.
HH.—Capital Account of Civil Works and Miscellaneous Public Improvements outside the Revenue Account— <i>concd.</i>								
80-A.—Capital Outlay on Multi-purpose River Schemes— <i>concd.</i>								
Mayurakshi Reservoir Project— <i>concd.</i>								
Barrage and Irrigation—								
Works	1,74,58,720	..	1,74,58,720	1,74,58,720
Establishment	11,33,116	..	11,33,116	11,33,116
Tools and Plant	1,79,242	..	1,79,242	1,79,242
Suspense	—5,84,932	..	—5,84,932	—5,84,932
Deduct—Receipts and Recoveries on Capital Account.	—2,10,245	..	—2,10,245	—2,10,245
Total	1,79,75,901	..	1,79,75,901	1,79,75,901
Damodar Valley Project—								
I.—Advances to Damodar Valley Corporation—								
Amount Advanced	8,11,00,000	..	8,11,00,000	8,11,00,000
Deduct—Government share of the Capital Outlay on the Damodar Valley Project.	—7,75,39,379	..	—7,75,39,379	—7,75,39,379
II.—Government share of the Capital Outlay								
	7,75,39,379	..	7,75,39,379	7,75,39,379

the Revenue Account—

Original works—Buildings . . . . .	..	96,650	..	96,650	96,650
—Communications . . . . .	..	..	..	..	..
Establishment . . . . .	..	2,51,75,563	..	2,51,75,563	2,51,75,563
Tools and Plant . . . . .	..	19,99,631	..	19,99,631	19,99,631
Suspense . . . . .	..	9,36,237	..	9,36,237	9,36,237
<i>Debit</i> —Receipts and Recoveries on Capital Account.	..	—25,13,692	..	—25,13,692	—25,13,692
	..	—5,53,660	..	—5,53,660	—5,53,660
Total . . . . .	..	2,51,40,729	..	2,51,40,729	2,51,40,729

II.—Capital Account of Electricity Schemes outside the Revenue Account—

81-A.—Capital Outlay on Electricity Schemes—

Development Programme—

North Calcutta Rural Electrification Scheme.	..	25,45,664	..	25,45,664	25,45,664
Diesel Electric Pool . . . . .	..	1,06,473	..	1,06,473	1,06,473
Cooch Behar and Dinahata Electric Extension . . . . .	..	31,575	..	31,575	31,575
Total . . . . .	..	26,83,712	..	26,83,712	26,83,712

82.—Miscellaneous Capital Account outside the Revenue Account—

82.—Capital Account of other State Works outside the Revenue Account—

Development Programme—

Kanchrapara Area Development Programme . . . . .	..	72,45,336	..	72,45,336	72,45,336
Re-housing of Buxtee Dwellers . . . . .	..	—1,48,348	..	—1,48,348	—1,48,348
Tollyganj Land Development Scheme . . . . .	..	11,23,968	..	11,23,968	11,23,968
Schemes connected with rehabilitation of displaced persons.	..	18,936	..	18,936	54,32,860
Community Development Project . . . . .	..	99,504	..	99,504	99,504

Total

18,936	1,37,53,320	..	1,37,53,320	1,37,72,256
--------	-------------	----	-------------	-------------

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

Heads,	Expenditure for the 1952-53.							
	Charged.				Voted.			
1	2	3	4	5	6	7	8	
	Out of Consi- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consi- dated Fund.	Out of Contin- gency Fund.	Total.	GRAND TOTAL.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
JJ.—Miscellaneous Capital Account outside the Revenue Account.	16,79,451	16,79,451
82-B.—Capital Outlay on Road and Water Transport Schemes— Motor Transport service	16,79,451	16,79,451
Total	16,79,451	16,79,451
83.—Payments of Commuted Value of Pensions— Payments of Commuted Value of Pensions— Payments in India	16,925	..	16,925	14,05,046	..	14,05,046	14,21,971	14,21,971
Payments in England	16,059	..	16,059	16,059	16,059
Deduct—Amount financed from ordinary revenues.	16,925	..	16,925	14,21,105	..	14,21,105	14,38,030	14,38,030
Net expenditure outside the Revenue Account.
85-A.—Capital Outlay on State Schemes of government Trading— A.—Grain Supply Scheme— Gross Expenditure	59,36,10,109	..	59,36,10,109	59,36,10,109	59,36,10,109
Deduct—Receipts and Recoveries on Capital Account.	60,63,75,214	..	60,63,75,214	60,63,75,214	60,63,75,214
Deduct—Capital Expenditure financed from ordinary revenues.	74	..	74	74	74
Deduct—Recoveries from other Govern-ments, Departments, etc.	40,13,670	..	40,13,670	40,13,670	40,13,670
Total	1,67,78,849	..	1,67,78,849	1,67,78,849	1,67,78,849
C.—Other Miscellaneous Schemes— Gross Expenditure	2,50,00,137	..	2,50,00,137	2,50,00,137	2,50,00,137
Deduct—Receipts and Recoveries on Capital Account.	2,77,20,342	..	2,77,20,342	2,77,20,342	2,77,20,342
Total	27,20,205	..	27,20,205	27,20,205	27,20,205

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

Nature of Expenditure.	Expenditure during the year.			
	Out of Consoli- dated Fund.	Out of Conti- gency Fund.	Total.	Expenditure to end of the year.
	1	2	3	4
	Rs.	Rs.	Rs.	Rs.
5.—Capital Outlay on Forests . . . . .	..	..	..	13,500
8.—Construction of Irrigation, Navigation, Embankment and Drainage Works—				
A.—Irrigation Works—				
Unproductive—				
Midnapore Canal . . . . .	..	..	..	83,06,728
Bakreswar Irrigation Scheme . . . . .	..	..	..	7,01,399
Damodar Canal	1,05,571	..	1,05,571	1,28,83,395
Total—Unproductive	1,05,571	..	1,05,571	2,18,91,522
Total—A.—Irrigation Works	1,05,571	..	1,05,571	2,18,91,522
8.—Navigation, Embankment and Drainage Works—				
Unproductive—				
Hijli Tidal Canal . . . . .	..	..	..	25,50,805
Calcutta and Eastern Canals . . . . .	..	..	..	21,81,852
Sundarbans Steamer Route . . . . .	..	..	..	7,52,547
Dredging ' Bidyadhari ' . . . . .	..	..	..	7,95,709
Dredger ' Burdwan ' . . . . .	..	..	..	13,63,492
Total—B.—Navigation, etc. Works . . . . .	..	..	..	76,44,405
Total—C.—Irrigation, Navigation, etc. Works.	1,05,571	..	1,05,571	2,95,35,927
Total—Amount met out of Revenue.	..	..	..	45,63,040
Total	1,05,571	..	1,05,571	2,49,72,887

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

Nature of Expenditure.	Expenditure during the year.			
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Expenditure to end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
71.—Capital Outlay on Schemes of Agriculture Improvement and Research—				
Multiplication of quality potato seeds, etc.	..	..	..	1,51
Establishment of seed multiplication Farms.	..	..	..	83
Establishment of jute seed multiplication Farm.	2,29,243	..	2,29,243	3,87
Brooklyn Ice Plant and Cold Storage.	..	..	..	2,28
Tank Improvement . . . .	..	..	..	6,21
Creation of a Works and Buildings section under the Directorate of Agriculture.	..	..	..	21
Purchase of Tractors for cultivation in Cooch Behar.	..	..	..	39
Multiplication and Distribution of jute seeds.	..	..	..	37
Total	2,29,243	..	2,29,243	15,70
72.—Capital Outlay on Industrial Development—				
Development Programme—				
Exploitation of coastal and estuarine fisheries and provision of fishing fleet.	—3,566(a)	..	—3,566(a)	4,2
Scheme for Industrial Centres .	1,20,587(b)	..	1,20,587(b)	7,1
Organisation of Silk Reelers' Co-operative Societies.	71,325(b)	..	71,325(b)	11,2
Development of Salt production.	66,019	..	66,019	2,1
Acquisition of Land for the establishment of a Telephone Cable Factory at Mihijam.	..	..	..	2,9
Investment in shares of Commercial Concerns : Bengal Salt Co.	50,000	..	50,000	1,7
Total	3,04,365	..	3,04,365	29,5

(a) Represents Receipts and Recoveries on Capital Account.

(b) Includes Receipts and Recoveries on Capital Account.

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

Nature of Expenditure.	Expenditure during the year.			
	Out of Consoli- dated Fund.	Out of Conti- gency Fund.	Total.	Expenditure to end of the year.
	1	2	3	4
	Rs.	Rs.	Rs.	Rs.
80-A.—Capital Outlay on Multipurpose Schemes—				
Mayurakshi Reservoir Project .	2,48,24,507	..	2,48,24,507	6,93,24,381
Damodar Valley Project—				
I.—Advances to Damodar Valley Corporation—				
Amount advanced . . .	8,11,00,000	..	8,11,00,000	21,48,57,633
<i>Deduct</i> —Government share of the Capital Outlay on Damodar Valley Project.	—7,75,39,379	..	—7,75,39,379	—20,30,95,926
II.—Government share of the Capital Outlay on the Damodar Valley Project.	7,75,39,379	..	7,75,39,379	20,30,95,926
Total .	10,59,24,507	..	10,59,24,507	28,41,82,014
81.—Capital Account of Civil Works outside the Revenue Accounts.	2,51,40,729	..	2,51,40,729	11,19,14,741
81-A.—Capital Outlay on Electricity Schemes—				
Development Programme—				
North Calcutta Rural Elec- trification Scheme.	25,45,664	..	25,45,664	92,06,491
Diesel Electric Pool . . .	1,06,473	..	1,06,473	4,90,505
Cooch Behar and Dinhata Electric Extension.	31,575	..	31,575	31,575
Total .	26,83,712	..	26,83,712	97,28,571

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

Nature of Expenditure.	Expenditure during the year.			
	Out of Consoli- dated Fund.	Out of Conti- gency Fund.	Total.	Expendi- to end the year
	1	2	3	4
	Rs.	Rs.	Rs.	Rs.
82.—Capital Account of other State Works outside the Revenue Account—				
Scheme connected with rehabilita- tion of displaced persons.	54,51,796	..	54,51,796	1,98,8
Tollygunge Land Development Scheme.	11,23,968	..	11,23,968	25,5
Kanchrapara Area Development Scheme.	72,45,336	..	72,45,336	1,42,5
Re-housing of Bustee Dwellers	—1,48,348	..	—1,48,348	14,9
Survey for Underground Railways	..	..	..	6,0
Community Development Project	99,504	..	99,504	1,0
Total	1,37,72,256	..	1,37,72,256	3,88,9
82-B.—Capital Outlay on Road and Water Transport Schemes.	16,79,451	..	16,79,451	1,71,6
83.—Payment of Commuted Value of Pensions.	..	..	..	4,7
85-A.—Capital Outlay on State Schemes of Government Trading.	..	..	..	..
Grain Supply scheme	—1,67,78,849	..	—1,67,78,849	—2,26,06,3
Construction of Boats Scheme	..	..	..	..
Other Miscellaneous Schemes	—27,20,205	..	—27,20,205	—1,56,1
Total	—1,94,99,054	..	—1,94,99,054	—3,82,18,5
GRAND TOTAL	13,03,40,780	..	13,03,40,780	45,36,40,

(a) Progressive expenditure decreased by Rs. 39,075 due to correction since made.

B.—DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND.

I.—REPORT.

INTRODUCTORY.

1. Disbursements under Debt, Deposits and Remittance heads, although involving temporary appropriation of Government funds, are not ordinarily regarded as expenditure within the meaning of Articles 203 and 204 of the Constitution of India and, except in the case of repayment of Public Debt, and Loans and Advances by Government, are not included in the Appropriation Act passed under Article 204 quoted above. It is, however, obviously essential to maintain a complete and progressive record of the debt, deposit, advance, suspense and remittance transactions as they cannot be ignored when considering the financial position of Government. The management of various receipts and disbursements under these heads constitutes a vital part of the machinery of financial administration. That record is found in this part of the Report and its object is, in the first place, to give a complete enumeration of the balances under Debt, Deposits and Remittance heads and, in the second place, to review the current state of the accounts under each head.

2. Except where stated otherwise, the balances in this part of the Report under each head have been duly verified and found to agree with those shown in the separate registers or other records maintained in the Account Office for the purpose in accordance with the prescribed rules, and have also been accepted as correct by the responsible officers concerned where necessary; the debits and credits during the year to the various reserve funds and deposit accounts of grants, etc., were for amounts authorised by the relevant Acts or rules of the funds or accounts, and there were no diversions for purposes other than those for which the funds were constituted or the accounts were made.

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

REVIEW OF BALANCES.

4. The following is the general statement of balances of the Government of West Bengal on the 31st March, 1953 :—

(All figures are in unit of Rupee)

Debit balance.	Section of the General Account.	Name of Account.	Page.	Credit Balance.
1	2	3	4	5
Rs.				Rs.
42,59,81,406	A to M	Government	91	..
CONSOLIDATED FUND—				
	N	Public Debt	92	58,28,51
19,61,70,268	R	Loans and Advances by State Governments.	102	..
CONTINGENCY FUND				
			107	50,00
PUBLIC ACCOUNT—				
	O	Unfunded Debt	108	4,80,14
	P	Deposits and Advances—		
		(i) Deposits bearing interest	110	17,75
		(ii) Deposits not bearing interest—		
		Gross balance	110	13,37,85
48,13,998		Investments	110	..
89,83,971		(iii) Advances not bearing interest.	129	..
		(iv) Suspense—		
45,02,250		Investments	138	..
4,64,40,593		Other items (Net)	138	..
	S	Remittances—		
86,10,101		Remittances within India (Net)	142	..
7,59,24,989	V	(Closing) Cash Balance	144	..
77,14,27,576		Total	..	77,14,27,576

5. It must be clearly understood that the balances of accounts shown in the statement above are not, and cannot be, regarded as a complete record of the state of affairs or the net financial position of the Government of West Bengal as it is not possible to take into account all the various physical assets of the State such as land, buildings, communications, etc., for which complete statistics are not available and the exact value of which is difficult to estimate. The statement shows the balances of those accounts only for which separate running accounts are kept within the Government books.

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

SECTIONS A to M.—GOVERNMENT ACCOUNT . . . Dr. Rs. 42,59,81,406

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

Dr.	Details.	Cr.
Rs.		Rs.
1,08,27,903	A.—Opening Balance . . . . .	..
	B.—Revenue Receipts for 1952-53	37,45,87,041
93,99,764	C.—Expenditure on Revenue Account for 1952-53 . . . . .	..
1,03,40,780	D.—Capital Expenditure outside the Revenue Account for 1952-53 . . . . .	..
	E.—Closing Balance, Dr.	42,59,81,406
1,05,68,447	Total	80,05,68,447

7. The opening balance on the 1st April 1952 exceeds the previous year's opening balance by a sum of Rs. 24,210. This is due to the fact that the opening balance of certain heads of accounts on the 15th August 1947 were closed under circumstances brought to light after the close of the accounts of the previous year, and that these changes have been carried out in the opening balances for the year under report as detailed below. Corresponding change has been made in the balance of Government Account.

Heads in respect of which the opening balance on 1st April, 1952 has been changed.	Cr. Balance Increase (+) Decrease (—).	Dr. Balance Increase (+) Decrease (—).
	Rs.	Rs.
P.—DEPOSITS AND ADVANCES—		
Civil Deposits—		
Personal Deposits	—232	..
Deposits for work done for Public bodies or private individuals	+232	..
R.—LOANS AND ADVANCES, ETC.—		
Loans to Municipalities, Port Funds, etc.—		
Advances to Cultivators—		
Land Improvement Loan		
Agricultural Loan		
Miscellaneous Loans and Advances—		
Cattle Purchase Loan		
S.—REMITTANCES—		
Remittances within India—		
Cash Remittances, etc.—		
Public Works Remittances	+24,160	..
Total	+24,160	"
NET CR. BALANCE +24,210		

SECTION N.—PUBLIC DEBT Cr. Rs. 58,28,

8. The term "Public Debt" as used in this report is confined to loans raised from the public or taken from the Central Government does not cover other obligations (whether bearing interest or not), State Provident Funds, Depreciation Reserve and other Funds which are dealt with in Sections O and P of this Report. A comparative statement showing the aggregate gross capital liabilities of the Government of Bengal on the 31st March, 1953 and the capital and other disbursements are treated as a set-off against these liabilities, will be found in Statement No. 2 of this part of the Report.

"Public Debt" is ordinarily divided into three categories namely (a) "Permanent Debt", (b) "Floating Debt" and (c) "Loans from the Central Government". The term "Permanent Debt" covers such of the loans borrowed by Government in the open market as are intended to have, at the time when they are raised, a currency of more than twelve months. The term "Floating Debt" is applied to borrowings of a purely temporary nature, such as treasury bills or ways and means advances from the Reserve Bank of India, which are to be repaid within twelve months. These balances, which represent the nominal value of outstanding debt on the 31st March, 1953 as distinct from the cash proceeds in respect of the outstanding loans, are reviewed in the following paragraphs. The head "Loans from the Central Government" includes (i) Share of the loans granted to the Government of Bengal and taken over by the newly-formed Government of West Bengal on the 15th August, 1947 as well as (ii) any new loans granted by the Central Government to the Government of West Bengal after that date.

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

Permanent Debt	Cr. Rs. 3,75,00,000
Loans from the Central Government	Cr. Rs. 54,53,51,918
Total	<u>Cr. Rs. 58,28,51,918</u>
Permanent Debt	Cr. Rs. 3,75,00,000

9. The balance represents the amounts of Rs. 1,75,00,000 and Rs. 2,00,000 raised by the Government of West Bengal in the 3½ per cent West Bengal Loan 1962 and 4 per cent West Bengal Loan 1964 respectively with a view to meeting a part of the capital expenditure on certain development schemes viz., (i) Development of State Roads, (ii) Road Transport Scheme and (iii) North Calcutta Rural Electrification Scheme. Both the loans were issued at par and will be repaid at par in September 1962 and August 1964 respectively.

The proceeds of the loans have been utilised for the purposes for which they were originally raised.

To make necessary provision for repayment of the 3½ per cent West Bengal Loan 1962 in due course a Sinking Fund has been opened by the Government to be fed with annual contributions commencing from the year under review. A similar Sinking Fund in respect of the 4 per cent West Bengal Loan 1964 has also been opened in the accounts for 1953-54.

Loans from the Central Government Cr. Rs. 54,53,51,

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

Loans for Civil Defence Expenditure	62,2	Rs.
Loans to finance the Grow More Food Schemes	6,8	Rs.
Loans for financing Development Projects	55,3	Rs.
Loans for Ways and Means Purposes	70,4	Rs.
Loans for payment to Silk Filature Owners	1	Rs.
Total	1,95,0	Rs.

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

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

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1953.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(1) 15th October, 1947.	Ways and Means advance.	2,50,00,000	..	2,50,00,000	Bears interest p. c. Was rep. by the end of 49 but not. The question of repayment of principal is still corresponding between the Government and Union Government. Interest is paid regularly.
(2) 31st March, 1948.	Loans for Productive Development Scheme.	40,00,000	..	40,00,000	Bears interest p. c. Repaid 10 years.
(3) 31st March 1949	Loans for Productive Development Scheme.	99,91,000	..	99,91,000	Bears interest & Repayable instalment March 1950. Interest is half yearly 30th September and 31st March each year.
(4) 15th January, 1949.	Loans for paying West Bengal Government's share of Damodar Valley Corporation.	91,16,000	..	91,16,000	Bears interest p. c. Repaid one instalment at the end of 1949.
(5) 24th May, 1949.	Do.	61,00,000	..	61,00,000	Do.
(6) 18th October, 1949.	Do.	22,50,000	..	22,50,000	Do.

Date of loans.	Particulars,	Amount.	Amount repaid up to 31st March, 1953.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(7) 23rd December, 1949.	Loans for paying West Bengal Govt's share of Damodar Valley Corporation.	88,00,000	..	88,00,000	Bears interest @ 3½ p.c. Repayable in one instalment at the end of 40 years.
(8) 11th March, 1950.	Do. . .	39,37,000	..	39,37,000	Do.
(9) 20th April, 1950.	Do. . .	1,05,21,000	..	1,05,21,000	Do.
(10) 28th July, 1950.	Do. . .	88,29,000	..	88,29,000	Do.
(11) 3rd January, 1951.	Do. . .	57,24,000	..	57,24,000	Do.
(12) 29th January, 1951.	Do. . .	57,24,000	..	57,24,000	Do.
(13) 28th March, 1951.	Do. . .	14,16,000	..	14,16,000	Do.
(14) 26th June, 1951.	Do. . .	80,10,000	..	80,10,000	Do.
(15) 25th August, 1951.	Do. . .	99,56,000	..	99,56,000	Bears interest @ 3½ p.c. Repayable in one instalment at the end of 40 years.
(16) 24th October, 1951.	Do. . .	99,56,000	..	99,56,000	Do.
(17) 24th January, 1952.	Do. . .	1,15,44,000	..	1,15,44,000	Bears interest @ 3½ p.c. Repayable in one instalment at the end of 40 years.
(18) 18th February, 1952.	Do. . .	58,74,000	..	58,74,000	Do.
(19) 26th March, 1952.	Do. . .	56,71,000	..	56,71,000	Do.
(20) 31st March, 1952.	Do. . .	64,54,000	..	64,54,000	Do.
(21) 13th May 1952	Do. . .	1,73,91,000	..	1,73,91,000	Bears interest @ 4½ p.c. Repayable in one instalment at the end of 40 years.
(22) 20th August 1952.	Do. . .	73,91,000	..	73,91,000	Do.
(23) 22nd September 1952.	Do. . .	1,00,00,000	..	1,00,00,000	Do.
(24) 14th November 1952.	Do. . .	2,00,00,000	..	2,00,00,000	Do.
(25) 2nd December 1952.	Do. . .	89,86,000	..	89,86,000	Do.
(26) 9th March 1953.	Do. . .	1,30,00,000	..	1,30,00,000	Do.
(27) 21st March 1953.	Do. . .	26,52,000	..	26,52,000	Do.
(28) 31st March 1951.	Share of expenditure of the Damodar Valley Corporation against loan granted by the International Bank.	71,40,000	..	71,40,000	Repayable in one instalment at the end of 40 years. Bears interest @ 3½ p.c.
(29) 31st March 1952.	Do. . .	72,35,000	..	72,35,000	Bears interest @ 3½ p.c.
(30) 3rd October 1952.	Do. . .	6,80,000	..	6,80,000	Bears interest @ 4½ p.c.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1953.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(31) 19th March 1953.	Share of expenditure of the Damodar Valley Corporation against loan granted by the International Bank.	10,00,000	..	10,00,000	Repayable in instalment at the rate of 40 years. interest @ 4%
(32) 31st March 1950.	For meeting expenditure on Mayurakshi Project.	86,00,000	..	86,00,000	Bears interest p.c. Repayable in one instalment in ten years.
(33) 31st March 1951.	Do. . .	1,50,00,000	..	1,50,00,000	Bears interest p.c. Repayable in one instalment in the expiry years.
(34) 28th March 1952.	Do. . .	2,23,00,000	..	2,23,00,000	Bears interest p.c. Repayable in seven annual instalments commencing 1955-56, interest during the period.
(35) 31st March 1953.	Do. . .	1,73,84,000	..	1,73,84,000	Bears interest p.c. Repayable in annual instalments commencing from 1957, interest during the term period.
(36) 16th June 1949.	Rehabilitation of displaced persons.	10,00,000	..	10,00,000	Includes urban, educational housing loan payable in instalments over a number of years varying from 6 to 30 years.
(37) 13th January 1950.	Do. . .	90,00,000	..	90,00,000	Do.
(38) 1st March 1950.	Do. . .	1,80,00,000	36,00,000	1,44,00,000	Do.
(39) 1st March 1950.	Do. . .	20,00,000	..	20,00,000	Do.
(40) 16th August 1950.	Do. . .	20,00,000	..	20,00,000	Bears interest p.c. Repayable in seven annual equal instalments commencing after 1957, interest during the term period.
(41) 25th January 1951.	Do. . .	30,00,000	..	30,00,000	Do.
(42) 29th March 1951.	Do. . .	2,97,00,000	..	2,97,00,000	Bears interest p.c. Repayable in six annual instalments commencing from 1957, interest during the term period.
(43) 29th March 1951.	Do. . .	53,00,000	..	53,00,000	Bears interest p.c. Repayable in seven annual equal instalments commencing from 1957, interest during the term period.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1953.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
4) 2nd July, 1951.	Rehabilitation of displaced persons.	2,79,00,000	..	2,79,00,000	Bears interest @ 3½ p.c. Repayable in six years in five annual equated instalments, commencing after the first year.
2) 22nd November 1951.	Do. . .	1,25,00,000	..	1,25,00,000	Do.
3) 3rd January 1952.	Do. . .	2,00,00,000	..	2,00,00,000	Do.
3rd January 1952.	Do. . .	5,70,000	..	5,70,000	Do.
7th March, 1952.	Do. . .	9,00,000	..	9,00,000	Bears interest @ 2½ p.c. Repayable on six years in three annual equated instalments, commencing after three years.
31st March, 1952.	Do. . .	10,00,000	..	10,00,000	Bears interest @ 3½ p.c. Repayable in twenty annual equated instalments, commencing after three years, simple interest being charged during the interim period.
31st March 1952.	Do. . .	15,00,000	..	15,00,000	Do.
31st March 1952.	Do. . .	1,80,000	..	1,80,000	Bears interest @ 3½ p.c. Repayable in six years in three annual equated instalments, commencing after three years.
1st March 1952.	Do. . .	21,18,000	..	21,18,000	Bears interest @ 3½ p.c. Repayable in six years in five annual equated instalments, commencing after the first year.
13 March 1952.	Do. . .	24,00,000	..	24,00,000	Bears interest @ 3½ p.c. Repayable in ten years in nine annual equated instalments, commencing after the first year.
2nd March 1952.	Do. . .	1,00,000	..	1,00,000	Bears interest @ 3½ p.c. Repayable in six years in three annual equated instalments, commencing after three years.
31st March 1952.	Do. . .	5,00,000	..	5,00,000	Bears interest @ 3½ p.c. Repayable in six years in five annual equated instalments, commencing after the first year.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1953.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(56) 11th July, 1952.	Rehabilitation of displaced persons.	3,08,000	..	3,08,000	Bears interest @ p.c. Repayable six years in annual equated instalments, commencing from the 11th July, 1954, no interest being charged during the interim period.
(57) 11th July, 1952.	Do	11,53,350	..	11,53,350	Bears interest @ p.c. Repayable six years in annual equated instalments, commencing from 11th July, simple interest charged for the 1953-54 and 1954-55.
(58) 11th July, 1952.	Do	18,27,000	..	18,27,000	Bears interest @ p.c. Repayable twenty years in equated instalments commencing the 11th July simple interest charged during interim period.
(59) 11th July, 1952.	Do.	19,30,000	..	19,30,000	Bears interest @ Repayable in annual equated instalments in a period of ten years commencing from the first instalment being payable a period of one year, no interest being charged during this period.
(60) 3rd September, 1952.	Do.	18,56,000	..	18,56,000	Bears interest @ p.c. Repayable twenty years in equated instalments commencing the 3rd September, 1956, simple interest being charged during the interim period.
(61) 3rd September, 1952.	Do.	6,99,000	..	6,99,000	Bears interest @ p.c. Repayable six years in annual equated instalments, commencing from 3rd September, 1954, simple interest being charged during the interim period.
(62) 3rd September, 1952.	Do.	27,19,000	..	27,19,000	Bears interest @ Repayable six years in annual equated instalments commencing the 3rd September, 1954, no interest being charged during the interim period.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1953.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
3) 3rd September, 1952.	Rehabilitation of displaced persons.	6,000	..	6,000	Bears interest @ 3½ p.c. Repayable in six years in five annual equated instalments, commencing from the 3rd September 1954, no interest being charged during the interim period.
3rd September, 1952.	Do.	20,00,000	..	20,00,000	Bears interest @ 3½ p.c. Repayable in six years in five annual equated instalments, commencing from the 3rd September 1954, no interest being charged for the first year.
29th October, 1952.	Do.	7,11,325	..	7,11,325	Bears interest @ 4½ p.c. Repayable in twenty years in seventeen annual equated instalments commencing from the 29th October 1956, simple interest being charged during the interim period.
29th October, 1952.	Do.	14,88,675	..	14,88,675	Bears interest @ 4 p.c. Repayable in ten years in nine annual equated instalments, commencing from the 29th October 1954, no interest being charged for the first year.
29th October, 1952.	Do.	10,00,000	..	10,00,000	Bears interest @ 3½ p.c. Repayable in six years in three annual equated instalments, commencing from the 29th October 1956, simple interest being charged for the years 1953-54 and 1954-55.
29th October, 1952.	Do.	20,50,000	..	20,50,000	Bears interest @ 4 p.c. Repayable in ten years in nine annual equated instalments, commencing from the 29th October 1954, no interest being charged for the first year.
29th October, 1952.	Do.	5,42,000	..	5,42,000	Do.
29th October, 1952.	Do.	35,00,000	..	35,00,000	Bears interest @ 4½ p.c. Repayable in twenty years in seventeen annual equated instalments, commencing from the 29th October 1956 simple interest being charged during the interim period.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1953.	Balance.	Remarks.
1	2	3	4	5	6
		Rs. ///	Rs.	Rs.	
(71) 29th October, 1952.	Rehabilitation of displaced persons.	8,50,000	..	8,50,000	Bears interest p.c. Repayable six years in annual instalments, commencing from 29th October 1952, simple interest being charged for the years 1954-55 and 1955-56.
(72) 29th October, 1952.	Do. . .	28,00,000	..	28,00,000	Bears interest p.c. Repayable twenty seven equated instalments commencing from the 29th October 1956, simple interest being charged during the period.
(73) 29th October, 1952.	Do. . .	84,30,000	..	84,30,000	Bears interest p.c. Repayable years in annual instalments, commencing from 29th October 1952, no interest being charged for the first year.
(74) 9th January, 1953.	Do. . .	2,37,80,000	..	2,37,80,000	Includes rural ban loans repaid in equated instalments spread over a number of years varying from 10 to 15 years.
(75) 26th March, 1953.	Do. . .	4,00,000	..	4,00,000	Bears interest p.c. Repayable twenty seven equated instalments commencing from the 26th March 1957, simple interest being charged during the period.
(76) 21st March, 1952.	Loans under Grow More Food Schemes.	49,64,000	..	49,64,000	Bears interest p.c. Repayable one instalment at the end of ten years.
(77) 31st March, 1952.	Do. . .	1,50,000	..	1,50,000	Bears interest p.c. Repayable one instalment at the end of ten years.
(78) 31st March, 1952.	Do. . .	3,90,000	1,26,490	2,63,510	Bears interest p.c. Repayable three annual instalments commencing from 31st March 1952.
(79) 31st March, 1952.	Do. . .	10,23,750	3,32,036	6,91,714	Do.
(80) 31st March, 1952.	Do. . .	9,00,000	76,717	8,23,283	Bears interest p.c. Repayable ten annual instalments commencing from 31st March 1952.
(81) 31st March, 1952.	Do. . .	2,00,000	17,048	1,82,952	Do.
(82) 31st March, 1952.	Loans under Grow More Food Schemes.	3,06,000	3,06,000	..	Bears interest p.c. Repayable one instalment at the end of ten years.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1953.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(83) 31st March, 1952.	Loans under Grow More Food Schemes.	3,50,000	..	3,50,000	Repayable in one instalment after five years with interest @ 3½ p.c. payable annually.
(84) 31st March, 1952.	Do.	33,00,000	..	33,00,000	Bears interest @ 3½ p.c. Repayable in fifteen annual equated instalments, commencing from the 1st July 1953, simple interest being payable during the interim period.
(85) 8th November, 1952.	Do.	3,90,000	..	3,90,000	Bears interest @ 3½ p.c. Repayable in three annual equated instalments.
(86) 8th November, 1952.	Do.	1,10,000	..	1,10,000	Bears interest @ 3½ p.c. Repayable in one instalment at the end of five years.
(87) 22nd November, 1952.	Do.	50,000	..	50,000	Bears interest @ 3 p.c. Repayable in one year from the date of drawal. Since repaid in 1953-54.
(88) 22nd November, 1952.	Do.	1,43,000	..	1,43,000	Do.
(89) 22nd November, 1952.	Do.	30,000	..	30,000	Bears interest @ 3½ p.c. Repayable in five annual equated instalments, commencing from the first anniversary date.
(90) 22nd November, 1952.	Do.	1,00,000	..	1,00,000	Bears interest @ 3½ p.c. Repayable in six annual equated instalments, commencing from the first anniversary date.
(91) 22nd November, 1952.	Do.	11,75,000	..	11,75,000	Bears interest @ 4 p.c. Repayable in eight annual equated instalments, commencing from the 22nd November, 1954.
(92) 31st March, 1953.	Do.	3,10,000	..	3,10,000	Bears interest @ 3 p.c. Repayable in one year from the date of drawal. Since repaid in 1953-54.
(93) 31st March, 1953.	Do.	1,00,000	..	1,00,000	Bears interest @ 3½ p.c. Repayable in six equated annual instalments, commencing from the first anniversary date.
(94) 31st March, 1953.	Do.	2,00,000	..	2,00,000	Bears interest @ 3½ p.c. Repayable in five equated annual instalments, commencing from the first anniversary date.
(95) 31st March, 1953.	Do.	2,00,000	..	2,00,000	Bears interest @ 3 p.c. Repayable in one year from the date of drawal. Since repaid in 1953-54.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1953.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(96) 6th March, 1951.	For construction of Hostels for the Bengal Engineering College at Sibpore.	4,00,000	14,393	3,85,607	Interest-free loan repayable in thirty-three equal annual instalments, commencing from 1952-53.
(97) 31st March, 1951.	Do. . . .	75,000	..	75,000	Do.
(98) 31st March, 1952.	Do. . . .	2,00,000	..	2,00,000	Do.—from 1953-54.
(99) 31st March, 1953.	Do. . . .	2,00,000	..	2,00,000	Do.—from 1954-55.
(100) 16th February, 1952.	For establishment of a jute seed multiplication farm.	3,96,451	..	3,96,451	Interest-free loan repayable in four annual instalments by the end of 1955-56.
(101) August 1951.	For development of Cotton cultivation.	99,500	92,495	7,005	Interest-free loan repayable by 31st March, 1954. Since repaid in 1953-54.
(102) October 1952	Do. . . .	15,000	15,000	..	Interest-free loan repaid.
(103) 31st March, 1953.	Community loan. Project	3,00,000	..	3,00,000	Terms of repayment not finally settled.
	TOTAL	54,98,32,097	45,80,179	54,53,51,918	

Sums of Rs. 30,00,000 as principal and Rs. 25,000 as interest have been paid by the Government of West Bengal in lump towards repayment of Rehabilitation loans during the year under report. These have been adjusted provisionally against the item (38) above pending confirmation by the Government.

Government of West Bengal did not consider any amortisation arrangement necessary for repayment of the loans taken from the Central Government, as they did not like to disturb their Revenue Budget by including provisions for repayment of loans or for non-obligatory sinking funds.

SECTION R.—LOANS AND ADVANCES BY STATE GOVERNMENTS

Dr. Rs. 19,61,70,268

11. This Section of the accounts deals with the transactions in connection with loans and advances granted by State Governments to local bodies, cultivators, etc. The classification of the balances under this head is given in the statement below :—

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

	Dr. Rs.
Loans to Presidency Corporation, Port Trusts and other Port Funds .	1,04,64,726
Loans to Municipalities	59,49,335
Loans to District and other Local Fund Committees	28,15,784
Advances to Cultivators	1,36,24,805
Advances under Special Laws	8,12,623
Miscellaneous Loans and Advances	1,50,88,827
Loans and Advances to displaced persons	14,69,79,140

(2) Loans to Government Servants—

House-building Advances	2,19,973
Advances for purchase of motor conveyances	2,03,099
Advances for purchase of other conveyances	9,982
Passage Advances	1,325
Other Advances	649
	<hr/>
TOTAL	19,61,70,268
	<hr/>

Dr. Rs. 1,04,64,726

Loans to Presidency Corporation, etc.

12. These represent loans granted to the Calcutta Corporation from time to time for payment of dearness allowance and supply of essential foodstuff to its employees, for financing various schemes made with a view to improve the water supply, sewerage, etc., and also for affording financial help to the Corporation in times of dire necessity. Altogether twelve loans constitute the balance indicated above and this has been accepted by the Corporation. Out of these loans four have been sanctioned under equated system of repayment and are being repaid regularly. As regards the remaining eight loans a consolidated scheme of repayment has been sanctioned by the State Government and repayments are being made accordingly.

Dr. Rs. 59,49,335

Loans to Municipalities

13. Loans were granted to municipalities for financing various schemes of water supply, improvement of roads and other development projects. These are generally very long term loans. Instalments of principal and interest are being recovered regularly except in the case of four municipalities. The matter has been reported to Government.

Loans to District and other Local Fund Committees Dr. Rs. 28,15,784

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

As a result of the revised assessment of cess which fell below the original anticipation some loss is apprehended in respect of the loan granted to the 24-Parganas District Board for the Magrahat Drainage Scheme. The interest was fully repaid during 1939-40 and the amounts of cess realised are now being taken towards repayment of principal. The amount outstanding on the 31st March, 1953, in respect of this loan is Rs. 8,20,015. The question of write-off in this case will be taken up by Government in 1954-55 when the actual loss will be ascertained.

Advances to Cultivators Dr. Rs. 1,36,24,805

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

	Dr. Rs.
(i) Loans under Land Improvement Act XIX of 1883	22,54,580
(ii) Agriculturists' Loans Act XII of 1884	1,13,69,446
(iii) Loans to small jute-growers	779
TOTAL	1,36,24,805

16. These loans are provided for under certain Acts of Legislature and are primarily intended for affording financial assistance to cultivators in carrying out their work of cultivation especially in times of distress and also in improving lands. Detailed accounts are kept by the District or Revenue authorities who are also responsible for watching the recoveries of principal and interest. In respect of items (i) and (ii) reports have been received from four districts that the amounts of overdue instalments of principal are Rs. 74,875 and Rs. 4,21,536, and of interest are Rs. 22,620 and Rs. 87,106 respectively. Reports from the remaining districts are awaited.

There are discrepancies amounting to Rs. 11,178, Rs. 41,016 and Rs. 45 in respect of items (i), (ii) and (iii) respectively, between the ledger and the broadsheet balances; these are under reconciliation. Out of Rs. 11,178 discrepancies amounting to Rs. 1,265, and Rs. 29,758 relate to the years 1945-46 and 1951-52 respectively; while out of Rs. 41,016 discrepancies amounting to Rs. 67, Rs. 3,118, Rs. 498 and Rs. 24,886 relate to the years 1946-47, 1947-48, 1950-51 and 1951-52 respectively.

Certificates of acceptance of balance have not yet been received in five cases for item (i) in five cases for item (ii) and in all cases for item (iii). A sum of Rs. 620 was written off as irrecoverable under item (ii).

Advances under Special Laws Dr. Rs. 8,12,623

17. The balance is composed of :—

	Dr. Rs.
(i) Zamindari Embankment Advances under Act II (B.C.) of 1882.	7,74,956
(ii) Loans under Bengal Agriculture and Sanitary Improvement Act, 1920.	29,754
(iii) Ramnagar Sapua Khal	7,913
TOTAL	8,12,623

18. The Revenue authorities are responsible for watching the recoveries of principal and interest of these loans. In respect of item (i) there

is discrepancy between the ledger and the broadsheet balances, amounting to Rs. 2,840 which includes Rs. 1,570 and Rs. 585 relating to the years 1950-51 and 1951-52 respectively.

In respect of item (ii) there is a difference of Rs. 4,700 which is under settlement. Certificate of acceptance of balance is outstanding for item (iii) only.

Miscellaneous Loans and Advances Dr. Rs. 1,50,88,827

19. The details of the balance are :—

	Dr. Rs.
(i) Loans to <i>ex</i> -students of the Weaving Institute	664
(ii) Loans to <i>ex</i> -detenus	2,02,194
(iii) Loans to Co-operative Land Mortgage Bank	9,19,587
(iv) Advances to West Bengal Provincial Co-operative Bank and Multi-purposes Societies.	41,08,782
(v) Loans to Provincial Co-operative Bank for development of Wool Industry in Kalimpong.	1,50,000
(vi) Loans to Fishermen	42,308
(vii) Loans to Traders	28,647
(viii) Loans to Distressed Tailors	46,500
(ix) Cattle Purchase Loan	38,44,127
(x) Loans to Aborigines of West Dinajpore	38
(xi) Loans under Tank Improvement Scheme.	11,12,036
(xii) Loans under the scheme for increased provision for aid to Industries.	9,06,475
(xiii) Loans to Silk-reelers' and Weavers' Co-operative Society	38,000
(xiv) Loans to Victoria Institution for Girls	75,060
(xv) Loans to Kamala Girls' School	1,00,000
(xvi) Loans to Manimala Girls' College	42,000
(xvii) Loans to Bengal Provincial Railway	70,000
(xviii) Loans for new management of Barasat-Basirhat Light Railway.	3,00,000
(xix) Loans to Bhuban Mohan Dutta Public Institute	9,000
(xx) Loans to Shyama Sundari Vidyapith	6,000
(xxi) Loans to Ram Krishna Mission Asram	1,00,000
(xxii) Loans to College of Engineering and Technology, Jadavpore	3,09,668
(xxiii) Loans to Calcutta University	2,75,000
(xxiv) Loans under Grow More Food Campaign	16,54,848
(xxv) Loans to Individuals and Private Bodies in Cooch Behar	70,335
(xxvi) Rehabilitation Scheme—Loans to Artisans	2,76,257
(xxvii) Rehabilitation Scheme—Excavation of Tank	4,00,000
(xxviii) Rehabilitation Scheme—Loans to sufferers from subversive political activities.	1,301
TOTAL	1,50,88,827

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

The balances agree with those in the broadsheets in all cases except for the items (iv), (vii), (ix), (xxiv) and (xxvi) in respect of which discrepancies amounting to Rs. 84, Rs. 4, Rs. 22,154, Rs. 32,501 and Rs. 2,317 respectively have been noticed. Out of Rs. 22,154 for the item (ix) discrepancies amounting to Rs. 2,832, Rs. 398 and Rs. 740 relate to the years 1946-47, 1950-51 and 1951-52 respectively; out of Rs. 32,501 for the item (xxiv) discrepancies amounting to Rs. 350 relate to the year 1950-51; while out of Rs. 2,317 for the item (xxvi) discrepancies amounting to Rs. 1,555 relate to the year 1951-52. As regards items (i) and (ii) the question of writing off the balances is under consideration of the Government. Out of the outstanding balance in respect of item (viii) a sum of Rs. 32,500 has since been withdrawn. Recoveries in respect of the item (xi) have been booked under Receipt head and are under readjustment.

Certificates of acceptance of balance are outstanding in respect of the items (iii), (iv), (v), (vi), (vii), (viii), (ix), (xi), (xxvi), (xxvii) and (xxviii). Sums of Rs. 165 and Rs. 50 were written off as irrecoverable under items (ix) and (xxvi) respectively.

As reported by four districts the amounts of overdue principal and interest on account of item (ix), are Rs. 1,88,719 and Rs. 72,469 respectively. Reports so far received from three districts in respect of item (xvi) indicate that Rs. 9,487 and Rs. 2,158 are overdue as principal and interest respectively on that account. Reports from other districts are awaited.

Loans and Advances to Displaced Persons *Dr. Rs. 14,69,79,140*

21. The balance consists of:—

	Dr. Rs.
(i) House-building Loans	8,98,36,779
(ii) Loans to Professional men	17,53,030
(iii) Loans to Artisans and Craftsmen	17,00,536
(iv) Loans to Businessmen	2,73,65,068
(v) Loans to Displaced Students	10,94,766
(vi) Loans to Agriculturists	1,94,28,222
(vii) Loans to Colleges	5,14,300
(viii) Loans to Secondary Schools	10,41,426
(ix) Loans under Dispersal Scheme	2,34,067
(x) Loans for Water Supply	1,21,225
(xi) Loans to Muslim Migrants	12,165
(xii) Loans to Small Traders	37,49,743
(xiii) Loans to Riot Victims	32,250
(xiv) Loans to Fulia Township in Nadia	95,554
TOTAL	14,69,79,140

22. The balances under the above heads are in the process of sub-division into various categories of urban, rural, educational and miscellaneous loans. Discrepancies amounting to Rs. 3,88,385 for the year under report, and Rs. 26,67,503 for the previous years, in respect of the loans so split up, are under reconciliation. Pending completion of the process of splitting up, the ledger balances could not be got accepted by the Administrative authorities concerned.

Different officers of the State Government are responsible for watching the recoveries of principal and interest. Reports have so far been received from five of the officers that Rs. 18,47,397 is overdue on account of principal and Rs. 91,723 on account of interest, and that Rs. 7,94,136 is considered as doubtful assets in the balance. Reports from other officers are-awaited.

Loans to Government Servants—

	Dr. Rs.
(i) House-building Advances	2,19,973
(ii) Advances for purchase of motor conveyances	2,05,099
(iii) Advances for purchase of other conveyances	9,982
(iv) Passage Advances	1,325
(v) Other advances	649
	<hr/>
TOTAL	4,35,028
	<hr/>

23. Advances are granted to Government servants on certain conditions for building houses, for purchase of conveyances, for meeting the cost of passage overseas in the case of officers of non-Asiatic domicile, and also for certain other purposes. These advances generally carry interest and are recoverable in instalments. In respect of the items (i) to (v) there are discrepancies amounting to Rs. 3,079, Rs. 7,540, Rs. 1,122, Rs. 198 and Rs. 162, respectively between the ledger and broadsheet balances. Out of these Rs. 86 and Rs. 417 in respect of item (i) and (ii) respectively have since been settled. The unsettled discrepancies relate to the year under report except for a sum of Rs. 8,806 in respect of item (ii) which relates to the year 1951-52. These are in course of settlement.

Certificates of acceptance of balance have not been received in seventeen cases for item (i), in twenty-five cases for item (ii) and in seventeen cases for item (iii).

CONTINGENCY FUND Cr. Rs. 50,00,000

24. With a view to providing for the establishment and maintenance of a Contingency Fund under Article 267(2) of the Constitution of India the Contingency Fund of West Bengal Act, 1950, was passed by the State Legislature and a sum of Rs. 50,00,000 was credited to this fund out of the Consolidated

Fund of West Bengal in 1950-51. The fund is of the nature of an imprest for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature.

The Fund is held on behalf of the Governor of West Bengal by the Secretary to the Government of West Bengal in the Finance Department.

Advances met out of the Contingency Fund during the year under report have all been recouped within the year.

SECTION O.—UNFUNDED DEBT Cr. Rs. 4,80,14,467

25. The term "Unfunded Debt" is used to describe a number of interest bearing obligations of Government in respect of funds deposited with it for various purposes. The obligations in West Bengal are only on account of :—

State Provident Funds Cr. Rs. 4,80,14,467

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

	Cr. Rs.
General Provident Fund	4,21,08,529
Indian Civil Service Provident Fund	21,62,317
Indian Civil Service (Non-European Members) Provident Fund	7,76,081
Contributory Provident Fund	29,64,675
Other Miscellaneous Provident Funds	2,865
TOTAL	4,80,14,467

27. In respect of the first four Funds the balances shown above differed from the sum totals of the balances at credit of individual subscribers by Rs. 27,58,832, Rs. 24,932, Rs. —839 and Rs. 1,09,883 respectively. Out of these, differences amounting to Rs. 27,12,003, Rs. 25,160, Rs. —904 and Rs. 1,96,944 respectively are due to segregation in the accounts of receipts and payments relating to Pre-partition period under the head "Undivided Bengal Suspense" for settlement with East Pakistan. The remaining differences are mostly on account of unallocated net credits which are yet to be transferred to Pakistan or to be distributed to the ledger accounts of the individual subscribers in West Bengal. This process of allocation is in progress and after the adjustments made to end of October 1954, the unadjusted balances under the first, third and fourth heads stood as Rs.—3,391, Rs. 392 and Rs.—81,784 respectively. Out of these balances, Rs. 55,484 and Rs. 392 relate to the year 1947-48 in respect of the first and the third item respectively, which are under adjustment.

The balances at credit of the individual subscribers on the 31st March 1953 have been communicated to them.

General Provident Fund Cr. Rs. 4,21,08,529

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

Indian Civil Service Provident Fund Cr. Rs. 21,62,317

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

*Indian Civil Service (Non-European Members)
Provident Fund* Cr. Rs. 7,76,081

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

Contributory Provident Fund Cr. Rs. 29,64,675

31. This Fund was started for the benefit of certain non-pensionable Government servants.

Other Miscellaneous Provident Funds Cr. Rs. 2,865

32. The entire balance relates to the Non-pensionable Officers' Provident Fund.

SECTION P.—DEPOSITS AND ADVANCES—

33. This section is divided into four parts, namely :—

	Dr. Rs.	Cr. Rs.
(1) Deposits bearing interest . . . . .	..	17,72,663
(2) Deposits not bearing interest—		
Gross Balance . . . . .	..	13,37,88,528
Investments	48,13,998	..
(3) Advances not bearing interest	89,83,971	..
(4) Suspense—		
Investments	45,02,250	..
Other items (Net)	4,64,40,593	..
TOTAL	6,47,40,812	13,55,61,191

Deposits bearing interest Cr. Rs. 17,72,663

34. This part consists of the following :—

	Cr. Rs.
(i) Reserve Funds—	
Depreciation Reserve Fund of Government Bus Services	16,84,860
Depreciation Reserve Fund—Electricity	72,000
(ii) Other Deposits—	
Deposit Account of Electricity Scheme	15,803
<i>Depreciation Reserve Fund of Government Bus Services</i>	<i>Cr. Rs. 16,84,860</i>

35. The Depreciation Reserve Fund was created for the West Bengal Government Bus Services with effect from 1948-49. The Fund is credited with the contributions made on a yearly basis out of the Revenue Account of State Buses and is designed to meet the cost of replacement of buses, plant, machinery, etc.

Depreciation Reserve Fund—Electricity Cr. Rs. 72,000

36. This Depreciation Reserve Fund has been created by the Government of West Bengal in the accounts of the year 1951-52 for the operation of the Electricity Schemes at Barrackpore and Cooch Behar. The Fund is credited with the contributions made out of the Revenue Account of the Electricity Schemes. Cost of renewals and replacements of plant and machinery etc. are to be met from this Fund.

Deposit Account of Electricity Scheme Cr. Rs. 15,803

37. Security Deposits realised from the consumers of electricity are recorded under this head. Government have decided that these deposits should, in future, be invested in National Savings Certificates.

Deposits not bearing interest—

	Dr. Rs.	Cr. Rs.
Gross Balance . . . . .	..	13,37,88,52
Investments	48,13,998	..

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

	Dr. Rs.	Cr. Rs.
(1) Sinking Funds—		
Gross Balance . . . . .	..	13,32,00
Investments	13,32,000	..

	Dr. Rs.	Cr. Rs.
(2) Reserve Funds—		
Gross Balance . . . . .	..	1,39,25,420
Investments	34,81,998	..
(3) Other Deposit Accounts . . . . .	..	11,85,31,108

Sinking Funds—

Appropriation for reduction or avoidance of Debt— Sinking Funds	Cr. Rs.	13,32,000
Sinking Fund Investment Account.	Dr. Rs.	13,32,000

39. The credit balance represents accumulations in Sinking Fund created by the State Government for redemption of the 3½ per cent West Bengal Loan 1962. The Fund is to be fed with annual contributions by the Government commencing from the year under report. A Depreciation Fund has also been opened from the same year which will receive, in each financial year from 1952-53 to 1961-62, a credit equal to 1½ per cent. of the total nominal amount of the loan to be utilised for purchasing the securities of the loan for cancellation. In accordance with these provisions a sum of Rs. 13,32,000 has been debited to the head "23 Appropriation for Reduction or Avoidance of Debt" by transfer of the sums of Rs. 10,69,500 and Rs. 2,62,500 to the Sinking Fund and Depreciation Fund respectively in the accounts of the year under report.

The entire amount has been invested in 4 per cent. West Bengal Loan 1964 and is represented by the debit balance against the head "Sinking Fund Investment Account" above.

Reserve Funds—

Gross Balance	Cr. Rs.	1,39,25,420
Investments	Dr. Rs.	34,81,998

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

	Dr. Rs.	Cr. Rs.
West Bengal Famine Insurance Fund—		
Gross Balance . . . . .	..	15,05,379
Investments	9,93,546	..
Depreciation Reserve Fund—		
Government Presses . . . . .	..	6,73,892
General Reserve Fund for Cooch Behar—		
Gross Balance . . . . .	..	1,17,46,149
Investments	24,88,452	..
Total		
{ Gross Balance . . . . .	..	1,39,25,420
{ Investments	34,81,998	..

West Bengal Famine Insurance Fund—

<i>Gross balance</i>	<i>Cr. Rs.</i> 15,05,379
<i>Investments</i>	<i>Dr. Rs.</i> 9,93,546

41. This Fund was created by the Government of Bengal under the Bengal Famine Insurance Fund Act, 1937, with effect from 1938-39 with an initial contribution of Rs. 10 lakhs from the Provincial revenues. Further contributions to the Fund from the Provincial revenues amounted to Rs. 2,03,000 in 1939-40 and Rs. 2,00,000 in 1940-41. No expenditure has so far been incurred from the Fund and the interest realised from investment of the Fund money has contributed to the augmentation of the Fund.

The gross balance consists of a cash balance of Rs. 5,11,833 and Securities amounting to Rs. 9,93,546 as calculated on their purchase price. The detail of the securities are shown below :—

	Rs.
3 per cent. Loan of 1963-65 for Rs. 10,10,600 purchased at	9,93,546*

The market value of the above on the 31st March, 1953, was Rs. 9,35,437

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

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

Depreciation Reserve Fund—Government Presses . Cr. Rs. 6,73,892

42. A Depreciation Reserve Fund was created for the West Bengal Government Presses on the introduction of a revised system of Press accounts with effect from 1927-28. This Fund is credited with depreciation calculated on the depreciated value of the plant, machinery and furniture in use in the Presses as also with the residual book value of plant, machinery and furniture disposed of during the year. Appropriations are made from the Reserve to meet the cost of replacement of plant, machinery, etc.

Certificates of acceptance of balance have not yet been received. The discrepancies relating to the previous years have, however, been settled during the year under review.

General Reserve Fund for Cooch Behar—

<i>Gross Balance</i>	<i>Cr. Rs.</i> 1,17,46,149
<i>Investments</i>	<i>Dr. Rs.</i> 24,88,452

43. This Fund is intended to accommodate the surplus assets of the former State of Cooch Behar on the date of its merger with West Bengal. It

is earmarked for being spent for the benefit of the people of Cooch Behar. The Fund is administered by the Government of West Bengal in consultation with the Government of India. It is sub-divided into two heads, *viz.*, (i) General Reserve Fund and (ii) General Reserve Fund Investment Account.

The gross balance as indicated above represents credit balance under the head "General Reserve Fund" while the debit balance as under "Investment" represents the debit balance under the head "General Reserve Fund Investment Account".

(i) The head "General Reserve Fund" was credited provisionally with the cash balance of the former State of Cooch Behar which comprised cash as well as securities, shares and deposits lying with the State Bank of Cooch Behar and the Imperial Bank of India. The receipts on account of interest, dividend, etc., on securities and shares belonging to the Fund are also credited to this head. Disbursements on account of nation building schemes of Cooch Behar are to be recorded under this head. The amount of the General Reserve Fund has not yet been finally determined by Government.

(ii) The head "General Reserve Fund Investment Account" was debited with the value of securities and shares as detailed below :—

(1) Money lying with the State Bank of Cooch Behar	Rs.	17,84,309
(2) Money lying with the Imperial Bank of India	Rs.	1,43,343
(3) Government Securities	Rs.	5,60,800

Regarding item (1) Rs. 12,84,311 received from the Bank in G. P. Notes and National Savings Certificates, is awaiting adjustment in the accounts; Rs. 3,00,000, realised in cash and credited to a wrong head, has been readjusted in the accounts for 1953-54; and Rs. 1,99,998 still remains to be realised from the Bank. As regards item (2) the amount represents value of commercial shares originally held by the Imperial Bank. They have been received by the Deputy Commissioner and the question of their disposal is under consideration of the Government. Regarding item (3) the amount represents the value of three Stock Certificates for Rs. 1,79,500, Rs. 1,76,000 and Rs. 2,05,300. The question of depositing them in the Safe custody of the Reserve Bank of India is under consideration of the Government.

Other Deposit Accounts Cr. Rs. 11,85,31,108

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

	Cr. Rs.
Deposits of Local Funds	1,73,61,563
Civil Deposits	9,39,49,317
Other Accounts	72,20,228
TOTAL	11,85,31,108

Deposits of Local Funds Cr. Rs. 1,73,61,563

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

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

	Cr. Rs.
(a) District Funds	23,95,621
(b) Municipal Funds	24,29,962
(c) Education Funds	1,19,43,861
(d) Medical and Charitable Funds	34,000
(e) Other Miscellaneous Funds	5,58,119
TOTAL	1,73,61,563

(a) District Funds Cr. Rs. 23,95,621

47. The balance is composed of:—

	Cr. Rs.
(i) District Funds	23,49,934
(ii) Union Funds	5,565
(iii) Village Chowkidari Fund in Cooch Behar	40,122
TOTAL	23,95,621

48. In respect of the District Funds there was a discrepancy of Rs. 3,193 between the ledger and broadsheet balances out of which Rs. 82, Rs. 59 and Rs. 261, relating to the years 1944-45, 1949-50 and 1952-53 respectively, are under reconciliation. The rest has since been settled. Balances have not been accepted in eleven cases; these are under correspondence.

Balance in respect of the Union Funds has not been accepted in three cases.

As regards item (iii) the Fund was in existence in the Cooch Behar State in connection with the chowkidari administration. This Fund is of the nature of Union Funds existing in other districts. The administrator of the Fund has been requested to intimate acceptance of the balance.

(b) Municipal Funds Cr. Rs. 24,29,962

49. The balance is composed of:—

	Cr. Rs.
(i) Municipal Funds	19,50,865
ii) Garden Reach Municipality Improvement Fund	4,79,097
TOTAL	24,29,962

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

As regards item (i) there is a discrepancy of Rs. 252 between the ledger and broadsheet balances which is under reconciliation.

Twenty one municipalities have not accepted the balances shown against them and the matter is under correspondence.

The balance pertaining to item (ii) has been accepted by the administrator of the Fund.

(c) *Education Funds* Cr. Rs. 1,19,43,861

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

	Cr. Rs.
(i) Secondary Education Fund	35,04,017
(ii) Presidency College Graduate Scholarship Fund	5,522
(iii) District Primary Education Fund	84,26,980
(iv) Durga Charan Laha's Scholarship Fund	6,951
(v) Education Funds in Cooch Behar	382
TOTAL	1,19,43,861

52. There were discrepancies amounting to Rs. 1,894 and Rs. 31,740 between the ledger and broadsheet balances in respect of items (i) and (iii) respectively. Out of the former Rs. 168 has since been adjusted. Out of the latter Rs. 27,258, Rs. 250 and Rs. 1,650 relating to the years 1950-51, 1951-52 and 1952-53, respectively are under reconciliation, the rest having since been settled.

Certificates of acceptance of balance in respect of item (i) have not been received in thirteen cases. In respect of item (ii) there is a discrepancy between the ledger balance and that accepted by the administrator, which is under settlement. In respect of item (iii) certificates have been received in nine cases. There are, however, certain discrepancies between the accepted balances and the broadsheet balances in four cases, which are under settlement. Actions are being taken to get the remaining four certificates of acceptance still wanting.

Balance in respect of item (iv) has been admitted as correct.

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

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

(i) *Secondary Education Fund.*—The Fund has been constituted by the Government of West Bengal under the provisions of the West Bengal Secondary

Education Act, 1950, with an initial contribution of Rs. 30,00,000. A Board of Secondary Education has been set up for exercising control over the Secondary Schools of the State and conducting examinations (hitherto done by the Calcutta University), and expenses as required by the Board are to be met from this Fund. Contributions from Government and examination fees are the principal sources of income of this Fund. The President of the Board is the administrator of the Fund.

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

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

(iv) *Durga Charan Laha's Scholarship Fund*.—The Fund was created with an endowment of Rs. 50,800 made by the late Maharaja Durga Charan Laha, C.I.E., for the benefit of poor students. The Director of Public Instruction West Bengal, is the administrator of the Fund.

(v) *Education Funds in Cooch Behar*.—There are three separate funds, viz., (i) Bhuban Nath Scholarship Fund, (ii) Temple Scholarship Fund and (iii) Victoria College Hostel Fund. The last-named Fund is administered by the Principal, Victoria College, Cooch Behar.

(d) <i>Medical and Charitable Funds</i>	Cr. Rs.	34,000
54. The balance is composed of the following :—		
(i) Pilgrims' Lodging House Fund		Cr. Rs. 420
(ii) Bengal Famine Orphan Fund		17,014
(iii) Ramtal Mukherjee's Endowment Fund		11,037
(iv) Medical and Charitable Funds in Cooch Behar		5,529
	TOTAL	34,000

55. There was a discrepancy of Rs. 177 relating to the year 1949-50 in respect of item (i) between the ledger and broadsheet balances, which has since been settled.

Certificates of acceptance of balance have been received in the first three cases. Reference has been made to the authorities concerned for acceptance of balance in respect of item (iv) which consists of the balances of a few separate funds.

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

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

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

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

(iv) *Medical and Charitable Funds in Cooch Behar*.—There are three separate Funds, viz., (i) Anti-Tuberculosis Fund created with a view to combat Tuberculosis menace in the Cooch Behar State, (ii) Anti-Cholera Fund, now practically closed retaining only a very small balance and (iii) Sadar Hospital Fund. The first-named Fund was administered by the Cooch Behar Durbar, while the last-named one is under the administrative control of the Civil Surgeon, Cooch Behar.

(e) *Other Miscellaneous Funds* Cr. Rs. 5,58,119

57. This balance is composed of the following :—

	Cr. Rs.
(i) Zoological Garden Fund	11,723
(ii) Christian Burial Board Fund	15,430
(iii) Mohamedan Burial Board Fund	3,084
(iv) K. G. Engineering Institute Fund	26,522
(v) B. L. Mukherjee's Trust Fund	6,264
(vi) Cinematograph Act Fund	1,51,617
(vii) Bengal State-aid to Industries Act Fund	11,230
(viii) Fire Brigade Fund	15,980
(ix) Mohsin Endowment Fund	531
(x) Other Miscellaneous Funds in Cooch Behar	3,15,738
	<hr/>
TOTAL	5,58,119
	<hr/>

58. There is a discrepancy of Rs. 5,650 between the ledger and broadsheet balances in respect of the item (vi). The amount relates to the year under review and is in course of settlement.

Certificates of acceptance of balance have not been received in respect of the items (ii) (iii) and (vi). These are under correspondence.

Full details regarding administration of the Funds in respect of item (x) having not been available it has not been possible to obtain necessary certificate of acceptance.

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

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

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

(iv) *K. G. Engineering Institute Fund*.—This Fund is of the nature of a personal ledger account opened on behalf of the K. G. Engineering Institute at Vishnupur in the district of Bankura and is administered by the Principal of the said Institute

(v) *B. L. Mukherjee's Trust Fund*.—The Fund consists of the property of the late Biharilal Mukherjee of Boinchee which vested in Government under his will. The income of the Fund is spent on the improvement of schools and dispensaries and in alleviating the sufferings of the poor and the helpless of his native village and the neighbouring villages.

(vi) *Cinematograph Act Fund*.—This Fund was created under an Act of the Legislature to record receipts and payments in connection with the grant of licenses to cinemas and is under the control of the Board of Censors, West Bengal.

(vii) *Bengal State-aid to Industries Act Fund*.—This Fund was created under the provisions of Bengal Act III of 1931. The Director of Industries, West Bengal, is the administrator of the Fund. The object of the Fund is to render State-aid for furtherance of industries in the State.

(viii) *Fire Brigade Fund*.—The Fund used to be administered by the Commissioner of Police, Calcutta, and derived its income from fees, fines and contributions paid by municipalities as required by Act I of 1893, under which the Fund had been created.

Due to the provincialisation of the Fire Services and the abolition of the Fire Brigade Fund with effect from the 18th April 1950, it was decided by the State Government that the balance of the said Fund should be transferred to the State Revenue. As the settlement of the premerger assets and liabilities of the Fund is still under correspondence with Government, the outstanding balance has not been so transferred as yet.

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

(x) *Other Miscellaneous Funds in Cooch Behar*.—This consists of a number of petty miscellaneous funds such as P.W.D. Contribution Fund, Darjeeling Fire Insurance Fund, Famine Reserve Fund, etc. Some of these funds are private funds of the Maharaja of Cooch Behar and his family and should properly be wiped off from Government Books. Full details regarding the administration of these funds have not yet been available. The matter is under correspondence.

Civil Deposits **Cr. Rs. 9,39,49,317**

60. The transactions brought to account under this head relate mainly to sums deposited with Government in the daily course of public business by or on behalf of the members of the public. The following are the details of the balance :—

	Cr. Rs.
(i) Revenue Deposits	1,73,27,187
(ii) Cess collection for other districts	9,75,983
(iii) Cooch Behar <i>Debottar</i> Fund	1,21,926
(iv) Earnest Money Deposits received in the Forest Department	—125
(v) Civil Courts' Deposits	1,72,43,191
(vi) Small Cause Courts' Deposits	70,533
(vii) Criminal Courts' Deposits	15,06,303
(viii) Personal Deposits	2,99,60,207
(ix) Police Deposits	2,61,174
(x) Litigation Fund	42,736
(xi) Warders' Benefit Fund	25,212
(xii) Vagrancy Directorate : Benefit Fund for the guarding and menial staff	290
(xiii) Public Works Deposits	1,54,61,918
(xiv) Construction Board Deposits	5,31,946
(xv) Charitable Endowment Fund	3,87,948
(xvi) Deposits of Jute Cess Fund	1,17,068
(xvii) Unclaimed deposits in the General Provident Fund	31,896
(xviii) Unclaimed deposits in the Contributory Provident Fund	1,399
(xix) Deposits on account of cost price of liquor, ganja and bhang	3,29,247
(xx) Deposits for work done for Public bodies or private individuals	67,25,322
(xxi) Deposits of the Chairman, Calcutta Improvement Trust	7,41,826
(xxii) Deposits for sanitary works done for local bodies	20,15,422
(xxiii) Deposits on account of sale proceeds of stocks of black-listed shops and private hoarders	55,761
(xxiv) Deposits for evacuation of Displaced Persons from East Bengal	72
(xxv) Deposits made by candidates for State Legislature	13,875
(xxvi) Deposits made for Election Petitions	1,000
TOTAL	9,39,49,317

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

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

The receipts and payments which are recorded in detail in deposit registers are posted monthly by totals into a proof sheet which provides columns for recording the repayment of deposits credited in the same year and in each of the three preceding years. At the end of the year, balances are struck upon the proof sheet separately for the different districts for each of the four years. The balance of the first year is usually written off the deposit account as all balances unclaimed for more than three complete account years, are ordinarily credited to Government. The aggregate balance on the proof sheet is then agreed with the balance on the general books of the class of deposit concerned and finally reconciled with the *plus* and *minus* memoranda received from the treasuries or, when necessary, with the accounts received from the civil and criminal courts. The verification of the ledger form of deposit account consists mainly in agreeing the balance with that claimed by the administrator.

	Cr. Rs.
(i) Revenue Deposits	1,73,27,187
(ii) Cess collection for other districts	9,75,983
(iv) Earnest Money Deposits received in the Forest Department	—125
(v) Civil Courts' Deposits	1,72,43,191
(vi) Small Cause Courts' Deposits	70,533
(vii) Criminal Courts' Deposits	15,06,303

62. As a result of verification of the balances shown against the items (i) (v), (vi) and (vii) with those in the proof sheets discrepancies amounting to Rs. 41,21,216, Rs. 48, 38,320, Rs. 22,522 and Rs. 2,44,587 respectively have been noticed. The main reason for these discrepancies is that the debits amounting to Rs. 40,74,538, Rs. 48,41,898, Rs. 22,522 and Rs. 2,44,685 respectively representing repayments of Pre-partition deposits have been kept segregated under the head "Undivided Bengal Suspense" as desired by the Government of West Bengal. Apart from these there are certain other discrepancies which are under reconciliation. The discrepancies include Rs. 42,595 and Rs. 15,700 in respect of item (i) relating to 1950-51 and 1951-52 respectively, and Rs. 14 in respect of item (v) relating to the year 1951-52.

The balance pertaining to item (ii) differs from that of the proof sheet by Rs. 7,825 which includes Rs. 1,825 relating to 1951-52. The difference is under reconciliation.

The *minus* balance against the item (iv) is due to some wrong adjustment which is being set right in the accounts for 1953-54.

(iii) *Cooch Behar Debottar Fund* Cr. Rs. 1,21,926

63. This Fund was created by the former Cooch Behar State Government with a view to keep separate the *Debottar* income and expenditure from the general finances of the State, and for the purpose of efficient management of the temples and religious institutions. In terms of an agreement concluded between the Government of India and His Highness the Maharaja of Cooch Behar a Trust Board is to be formed under the Chairmanship of the Maharaja to look after the management of the *Debottar* properties. For the present the task of supervision has been entrusted to a *Debottar* Officer. Certificate of acceptance of balance has not been received as yet.

(viii) *Personal Deposits* Cr. Rs. 2,99,60,207

64. The balance is in excess of the aggregate amount outstanding in the proof sheets by Rs. 10,17,680. The difference which is composed of Rs. 11,24,773, Rs. (—) 26,198 and Rs. (—) 80,895, relating to 1950-51, 1951-52 and 1952-53 respectively, is under reconciliation.

There were altogether four hundred and fifty-six Personal Ledger Accounts open in the various treasuries of West Bengal at the end of the year 1951-52. Eight Personal Ledger Accounts were closed and twenty-eight new Accounts opened with the sanction of the competent authority during the year under review.

Balances of the various Personal Ledger Accounts as arrived at in the broadsheets agree with those shown in the treasury *plus* and *minus* memoranda in all cases except seven. These are under settlement. Certificates of correctness of balances of the Personal Ledger Accounts have not been received in two hundred and forty-one cases which include sixteen for 1949-50, twenty-seven for 1950-51 and eighty-two for 1951-52.

The opening and closing balances and the debits and credits of these personal deposits including those of the Cooch Behar Treasury are shown below :—

Dr. Rs.	Cr. Rs.
Opening Balance	4,19,70,017(a)
Total credits during the year	37,89,62,781
39,09,72,591 Total debits during the year . . . . .	..
2,99,20,207 Closing Balance . . . . .	..
42,00,32,798	TOTAL . 42,00,32,798

(a) Opening balance differs from the closing balance of the last year due to correction of Pre-partition balance (*vide* para. 7).

	Cr. Rs.
(ix) <i>Police Deposits</i>	2,61,174
(x) <i>Litigation Fund</i>	42,736
(xi) <i>Warders' Benefit Fund</i>	25,212
(xii) <i>Vagrancy Directorate : Benefit Fund for the guarding and menial staff</i>	290

65. These deposit heads are also grouped under "Personal Deposits". In the case of the first two accounts (ix) and (x) the balances agree with those in the broad sheets. There are no broad sheets for the accounts (xi) and (xii) but the balances are monthly intimated to the Inspector General of Prisons, West Bengal, and the Controller of Vagrancy, West Bengal respectively, through statements showing the receipts, disbursements and balances. Certificates of acceptance of balances have not been received in respect of the items (ix) and (xii). As regards item (x) the balance as acknowledged by the administrator differs from the above-mentioned balance; steps are being taken to bring about an agreement between the two figures.

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

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

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

(xi) *Warders' Benefit Fund*.—The Fund is credited with the fines and penalties realised from the jail warders and is administered by the Inspector General of Prisons, West Bengal.

(xii) *Vagrancy Directorate : Benefit Fund for the guarding and menial staff*.—The Fund is credited with the fines and penalties realised from the guarding and menial staff of the Vagrancy Directorate and is utilised for their benefit.

The Controller of Vagrancy, West Bengal, is the administrator of the Fund.

	<i>Cr. Rs.</i>
(xiii) <i>Public Works Deposits</i>	1,54,61,918
(xiv) <i>Construction Board Deposits</i>	5,31,946

67. The balances pertaining to items (xiii) and (xiv) represent the deposits made in cash by the contractors and departmental subordinates, deposits for work to be done, sums due to contractors on closed accounts and other miscellaneous deposits. In these two cases there are discrepancies amounting to Rs. 2,08,555 and Rs. 1,14,933 respectively between the ledger and broad-sheet balances ; these are under reconciliation. Certificates of acceptance of balance have not been received in twenty-nine cases in respect of Public Works Deposits, and in three cases in respect of Construction Board Deposits.

Public Works Deposits pertaining to the district of Cooch Behar which are included in the balance of item (xiii) could not be verified with the figures of the district authorities for want of proper details.

(xv) <i>Charitable Endowment Fund</i>	<i>Cr. Rs. 3,87,948</i>
---	-------------------------

68. As the accounts from 1948-49 onwards could not be published in the Calcutta Gazette for want of Government orders, certificates of balances could not be issued to the administrators for verification and acceptance. Steps have, however, been taken of late to obtain certificates of acceptance of balance from the administrators, though the accounts are not yet being published in the Calcutta Gazette. Twenty-nine certificates of acceptance of balance relating to the previous years and twenty relating to the year under review are still outstanding.

(xvi) <i>Deposits of Jute Cess Fund</i>	<i>Cr. Rs. 1,17,068</i>
---	-------------------------

69. The net collection at the Calcutta Port on account of Customs duty on exported jute levied under the Bengal Act V of 1911 is credited to this head in the first instance, and then remitted to the Calcutta Improvement Trust quarterly. The balance represents the unremitted amount of this duty, which has since been cleared.

(xvii) <i>Unclaimed Deposits in the General Provident Fund</i>	<i>Cr. Rs. 31,896</i>
--	-----------------------

(xviii) <i>Unclaimed Deposits in the Contributory Provident Fund</i>	<i>Cr. Rs. 1,399</i>
--	----------------------

70. The balances represent the amounts remaining unclaimed for a period exceeding six months and transferred to "Deposits" at the end of the year. Those remaining unclaimed for more than three years have been lapsed to Government.

(xix) <i>Deposits on account of cost price of liquor, ganja and bhanga</i>	<i>Cr. Rs. 3,29,247</i>
--	-------------------------

71. The cost price of liquor, ganja and bhang deposited by the retail vendors and payments therefrom to the contractors for supply of these to the Government warehouses and depots in West Bengal are recorded under this head. There is a discrepancy of Rs. 47,682 between the ledger and broadsheet balances being the net result of several items amounting to Rs. 54,289, Rs. 567, Rs. 2,049, Rs. 3,500 and Rs. 846 relating to the years 1948-49, 1949-50, 1950-51, 1951-52 and 1952-53, respectively. These are under reconciliation.

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

(xx) *Deposits for work done for Public bodies or private individuals* Cr. Rs. 67,25,322

(xxi) *Deposits of the Chairman, Calcutta Improvement Trust* Cr. Rs. 7,41,826

72. These two deposit heads are intended to record the transactions in connection with the acquisition of land for public purposes by municipalities or other bodies financially independent of Government and by the Calcutta Improvement Trust respectively. Discrepancies amounting to Rs. 47,704 and Rs. 116 between the ledger and broadsheet balances pertaining to the items (xx) and (xxi) respectively are under reconciliation. The former item is the net result of discrepancies amounting to Rs. 1,325, Rs. 2,800, Rs. 30,714, Rs. 7,433, Rs. 86,433, Rs. 23,667, Rs. 1,77,872 and Rs. 4,593 pertaining to the years 1942-43, 1945-46, 1947-48, 1948-49, 1949-50, 1950-51, 1951-52 and 1952-53, respectively. The latter item relates to the year under review.

Certificates of acceptance of balance have not been received in thirteen cases in respect of item (xx). Certificate of acceptance of balance for item (xxi) is also outstanding. These are under correspondence.

(xxii) *Deposits for sanitary works done for local bodies* Cr. Rs. 20,15,422

73. The balance represents the deposits made by local bodies for sanitary and water supply projects to be executed by the Chief Engineer, Public Health Department, and also cash deposits of Contractors as security and other miscellaneous deposits. There was a discrepancy of Rs. 47,679 between the ledger and the broadsheet balances which has since been reconciled. Certificates of acceptance of balance are wanting in three cases.

(xxiii) *Deposits on account of sale-proceeds of stocks of black-listed shops and private hoarders* Cr. Rs. 55,761

74. Sale-proceeds of the hoarded stocks of the profiteering merchants and private hoarders requisitioned under the Defence of India Rules are recorded under this head. There is a discrepancy of Rs. 1,600 between the ledger balance and that of the broadsheet, which consists of Rs. 793 and Rs. 807 relating to 1951-52 and 1952-53, respectively. These are under settlement.

(xxiv) *Deposits for evacuation of Refugees from East Bengal* Cr. Rs. 72

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

(xxv) Deposits made by the candidates for State Legislature Cr. Rs. 13,875
 (xxvi) Deposits made for Election Petitions Cr. Rs. 1,000

76. Deposits made by candidates for State Legislature and those made for Election Petitions are credited under the above deposit heads.

Other Accounts Cr. Rs. 72,20,228

77. The following are the details of the balance :—

An abstract account of these funds will be found in part II—Account No. 4 of this compilation.

	Cr. Rs.
Subventions from Central Road Fund	3,60,503
Deposit Account of grants for Economic Development and Improvement of rural areas.	42,631
Deposit Account of the grant made by the Indian Central Jute Committee.	18,156
Deposit Account of the grant made by the Indian Council of Agricultural Research.	10,716
Deposit Account of the grant made by the Indian Central Sugarcane Committee.	79,029
Deposit Account of grants from the Central Government for the development of Handloom Industries.	24,203
Deposit Account of grants from the Central Government for the Food Production Drive Schemes—Bonus for accelerating production of food-grains.	62,30,388
Deposit Account of the grant made by the Central Silk Board	6,302
Deposit Account of the grant made by the Indian Central Oil Seeds Committee.	23,100
Deposit Account of Securities held by Government	3,17,107
Deposit Account of grant made by the Central Tea Board	1,00,000
Deposit Account of the grant made by the Council of Scientific and Industrial Research.	864
Deposit Account of the grant made by the Indian Central Arecanut Committee.	7,229
Total	72,20,228

Subventions from Central Road Fund Cr. Rs. 3,60,503

78. This head is credited with subventions made by the Central Government from funds created from the additional revenue derived from enhanced duties on motor spirit as a result of the recommendations of the Indian Road Development Committee, to the State Government for expenditure on substantial improvement of roads and bridges and construction of new roads and bridges. This head is debited with the expenditure met from these subventions.

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

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

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

	Cr. Rs.
Deposit Account of the grant made by the Indian Central Jute Committee.	18,156
Deposit Account of the grant made by the Indian Council of Agricultural Research.	10,716
Deposit Account of the grant made by the Indian Central Sugarcane Committee.	79,029

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

There are discrepancies of Rs. 17,040 and Rs. 4,318 in respect of the balances of the second and the third deposit head respectively. Rs. 4,318 has since been settled, while Rs. 17,040 relating to 1951-52 is under reconciliation.

Deposit Account of grants from the Central Government for the development of Handloom Industries Cr. Rs. 24,203

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

Deposit Account of grants from the Central Government for the Food Production Drive Schemes— Bonus for accelerating production of food-grains Cr. Rs. 62,30,388

82. The above amount representing State Government's share of the food procurement bonus payable by the Government of India was credited to the above deposit head. The expenditure on schemes financed from procurement bonus is recorded under the appropriate service heads and an amount equivalent to the amount of expenditure to be met from the bonus should be transferred to the corresponding revenue heads each year from the deposit account mentioned above. This adjustment could not be carried out as the

statement of expenditure, on the basis of which such adjustment is to be made, contains some discrepancies with accounts figures. These discrepancies are under reconciliation.

Deposit Account of grant made by the Central Silk Board Cr. Rs. 6,302

83. This deposit head is intended for recording grants received from the Central Silk Board, India, in connection with the scheme for the establishment of a (silk) Cocoon market. The expenditure on the scheme is booked under the relevant service head and an equivalent amount on the basis of actual expenses incurred is credited by transfer from the above deposit account to the relevant receipt head of the State accounts. Acceptance of balance is still under correspondence.

Deposit Account of grant made by the Indian Central Oil Seeds Committee Cr. Rs. 23,100

84. This deposit head has been opened in the accounts to record transactions in connection with the scheme for carrying research work on oil seeds in West Bengal the entire cost of which is to be borne by the Indian Central Oil Seeds Committee.

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

85. The amount represents the market value of the securities on the 31st March, 1940 held by the Government of West Bengal on account of "Unclaimed deposits in the Suitors' Fund of the High Court, Calcutta" enhanced by a further investment of Rs. 13,700 in purchasing securities worth Rs. 13,900 during the year 1943-44. The question of finally closing the Deposit head has been taken up with the State Government.

Deposit Account of grant made by the Central Tea Board Cr. Rs. 1,00,000

86. This deposit head is intended to receive grants made by the Central Tea Board to be spent on schemes of welfare measures for the Tea plantation labour in the State of West Bengal. Acceptance of balance is awaited.

Deposit Account of the grant made by the Council of Scientific and Industrial Research Cr. Rs. 864

87. This deposit head was opened in the accounts to receive the grants made by the Council of Scientific and Industrial Research and expenditure met therefrom in connection with the scheme of leather research work at the Bengal Tanning Institute. The Council maintains control of expenditure from the grants made by it.

Deposit Account of the grant made by the Indian Central Arecanut Committee Cr. Rs. 7,229

88. This deposit head is intended for receiving grants made by the Indian Central Arecanut Committee to be spent in the scheme for the establishment of additional Arecanut nurseries in the State of West Bengal. Acceptance of balance is under correspondence.

Advances not bearing interest **Dr. Rs. 89,83,971**

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

	Dr. Rs.
Advances Repayable	60,82,038
Permanent Advances	13,12,657
Accounts with the Reserve Bank	4,946
Accounts with the Government of Burma	5,88,210
Accounts with the Government of Pakistan	9,28,547
Accounts with Part B States	67,573
Total	89,83,971

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

Advances Repayable **Dr. Rs. 60,82,038**

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

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

	Dr. Rs.
<i>Civil Advances—</i>	
Objection Book Advances	27,78,197
Public Works Advances—Takavi Works Advances	18,48,679
Passage Advances	310
<i>Special Advances</i>	14,49,547
<i>Forest Advances</i>	5,305
Total	60,82,038

Objection Book Advances *Dr. Rs. 27,78,197*

93. The balance represents the total amount outstanding in the "Objection Books" as described in Paragraph 91 above. Discrepancies amounting to Rs. 26,134 between the ledger balances and those in the Objection Books are under settlement. These include Rs. 1,662, Rs. 447, Rs. 1,308 and Rs. 12,911 relating to the years 1948-49, 1949-50, 1950-51 and 1951-52, respectively. Out of the sum outstanding Rs. 2,13,628 has since been adjusted and the balance is in course of adjustment. A major portion of the outstanding balance relates to the pre-merger Cooch Behar State, proper details of which are not available.

Public Works Advances—Takavi Works Advances *Dr. Rs. 18,48,679*

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

Passage advances *Dr. Rs. 310*

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

Special Advances *Dr. Rs. 14,49,547*

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

There are discrepancies between the ledger balances and those in the separate registers amounting to Rs. 2,822, Rs. 886, Rs. 389, Rs. 997 and Rs. 2,000 in respect of the undernoted items (i), (vii), (xx), (xxx) and (xxxvii), respectively. Rs. 886 in respect of item (vii) includes items for Rs. 850, Rs. 185 and Rs. 1,157 relating to 1947-48, 1949-50 and 1950-51, respectively; while Rs. 389 in respect of item (xx) relates to the year 1949-50. These are under reconciliation. Advances in respect of items (i), (iv), (vii), (ix), (xi), (xii), (xiv), (xvi), (xx) and (xxv) detailed below are under correspondence with the authorities concerned for acceptance of balance or for final adjustment.

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

	Dr. Rs.
(i) Advances to students and other Indians in the United Kingdom.	29,966
(ii) Advance for the erection of filatures	11,870
(iii) Advance to the Director of Agriculture	5,000

FINANCE ACCOUNTS. GOVERNMENT OF WEST BENGAL.

131

	Dr. Rs.
(iv) Advance to the Director of Fisheries	6,000
(v) Advances for manufacture of hand-made paper	—98
(vi) Zemindary Embankment Advance	13,804
(vii) Advances to persons rendered destitute by Famine of 1943	2,90,020
(viii) Advance to the Solicitor to the Government of West Bengal	1
(ix) Advances for helping riot-affected people	2,637
(x) Advances to the Deputy Commissioner of Police, Enforcement Branch, for test purchase.	46,000
(xi) Advances to fishermen for construction of huts	19,453
(xii) Advances for purchase of cloth	53,318
(xiii) Advances for purchase of kerosene oil	6,214
(xiv) Advances for purchase of ghee	1,27,130
(xv) Advances for reclamation of waste lands	900
(xvi) Advances in connection with expenditure on account of National Cadet Corps.	97,108
(xvii) Advance to the Principal, Krishnagar College	717
(xviii) Advances to the Controller of Rationing for payment of Insurance premium on account of Employees' Fidelity Bonds.	1,189
(xix) Advances to Albert Victor Leper Hospital	81,000
(xx) Advances to Calcutta Nurses Institute	1,18,390
(xxi) Advance to Railway	1,775
(xxii) Advances to Deputationists for higher education abroad	18,922
(xxiii) Advances to the Superintendent, Government Printing, for purchase of sugar.	2,500
(xxiv) Advance to East Bengal Wing of the Application Committee	3,000
(xxv) Advances to Milk Commissioner, Haringhata	7,935
(xxvi) Advance to the Secretary of Services Post-war Reconstruction Trust Fund Committee.	1,25,000
(xxvii) Advance to the Administrator, Sussex Trust Fund	16,904
(xxviii) Advance to the Director of Agriculture for purchase of cotton seeds.	4,378
(xxix) Advance under Unionwari Tank Fishery Development Scheme	6,500
(xxx) Revolving Capital for Training-cum-Works Scheme	1,79,458
(xxxi) Advance to the Commandant, Armed Police Battalion, to meet expenses for recruits.	2,515
(xxxii) Advance to Veterinary Expert of U. N.	1,603
(xxxiii) Advance to the Director of Agriculture to meet the cost of purchase and distribution of sludge to prospective cotton growers.	10,000

	Dr. Rs.
(xxxiv) Advance to the Director of Agriculture for establishment of jute seed multiplication farms.	10,000
(xxxv) Advance to the Dental Council	2,000
(xxxvi) Advance to the Calcutta Medical Aid and Research Society, Jadavpur.	1,00,000
(xxxvii) Advance to the Director of Agriculture for Establishment of a Training-cum-Development Centre.	30,409
(xxxviii) Advance to the Deputy Director of Industries for running Sales Emporium.	10,000
(xxix) Advances in connection with the visit of the Turkish Parliamentary Delegation.	1,500
(xl) Advances to the Agricultural Inspectors and Union Agricultural Assistants.	3,139
(xli) Advance for Union Board Elections	1,490
(xlii) Advance to the Maharajkumari Sukriti Rani of Cooch Behar .	1,500
(xliii) Payment to the Maharaja of Cooch Behar against recoveries from Rajkumari Sudhira Mander of Cooch Behar on his behalf.	-1,600
Total	14,49,547

98. The nature and purpose of the above named advances are briefly stated below :—

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

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

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

This represents advance made by the Director of Industries to the silk manufacturers for the production of silk in West Bengal. The adjustment of the balance is under correspondence with the State Government.

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

The advance was granted to the Director of Agriculture to meet initial expenses and to purchase essential equipments in connection with the Central Livestock Research-cum-Breeding Station at Haringhata. The balance has since been adjusted in the accounts for 1953-54.

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

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

(v) *Advances for manufacture of hand-made paper—*

The advance was granted for supply of equipment and raw materials to the manufacturers of hand-made paper. The *minus* balance is due to a wrong credit which is under adjustment.

(vi) *Zemindary Embankment Advance—*

The advance was sanctioned by the Government of West Bengal to meet expenses in connection with the embankments. Proposal for writing off the balance is under consideration of the Government.

(vii) *Advances to persons rendered destitute by Famine of 1943—*

The advances were granted to persons rendered destitute by the famine of 1943 for rehabilitation. These are in course of recovery by instalments.

(viii) *Advance to the Solicitor to the Government of West Bengal—*

The advance was granted to the Solicitor to the Government of West Bengal to meet out-of-pocket expenses in connection with a civil suit. The balance has since been cleared in the accounts for 1953-54.

(ix) *Advances for helping riot-affected people—*

The transactions were in connection with the loans granted to riot victims for house building purposes. Adjustment of the balance is under correspondence with the State Government.

(x) *Advances to the Deputy Commissioner of Police, Enforcement Branch, for test purchase—*

The advance was granted to the Deputy Commissioner of Police, Enforcement Branch, to facilitate payments in connection with the test purchase. It has been decided by the State Government that a sum of Rs. 21,000 would be withdrawn from this balance.

(xi) *Advances to fishermen for construction of huts—*

The advance was granted to the Collector of 24-Parganas for giving loans to fishermen for the construction of huts. Adjustment of the balance is under correspondence with the State Government.

(xii) *Advances for purchase of cloth—*

Advance was granted to the Officers of the Police Department and to the Superintendent, West Bengal Government Press, for supply of cloth to their Staff. Government propose to adjust the balance after reconciliation is made.

(xiii) *Advances for purchase of kerosene oil—*

The advance was granted to the Superintendent of the West Bengal Government Press, for supply of Kerosene oil to the Technical Staff of the Press. Adjustment of the balance is under consideration of the Government.

(xiv) *Advances for purchase of ghee—*

The advance was granted to the Superintendent, West Bengal Government Press, for supply of ghee to the industrial workers of the Press. Government propose to adjust the balance after reconciliation is made.

(xv) *Advances for reclamation of waste lands—*

The advance was granted to the Special Officer, Reclamation and Settlement of Waste Lands, for expenditure on purchase of instruments, records,

maps, etc., and for meeting the travelling expenses of the field staff in connection with the survey and preparation of records of rights of areas selected for pilot schemes for utilisation of waste lands and settlement of demobilised servicemen on lands.

(xvi) *Advances in connection with expenditure on account of National Cadet Corps—*

The advances were granted to the State Defence Co-ordination Officer and the Assistant Secretary, Education Department, Government of West Bengal, for meeting expenses in connection with the National Cadet Corps. Out of the outstanding balance a sum of Rs. 78,962 has since been adjusted.

(xvii) *Advance to the Principal, Krishnagar College—*

Registration and migration fees realised from the students were deposited in a Bank. The Bank having closed its doors the Government of West Bengal had to grant a special advance of Rs. 1,955 to the Principal to enable him to meet the University dues. The Government after due consideration of the facts held certain Officers responsible for this loss. A sum of Rs. 1,238 has been recovered from the Officers at fault and adjusted against the aforesaid advance leaving a balance of Rs. 717. Out of this a sum of Rs. 638 has been ordered by the Government to be written-off which, has since been effected in the accounts for 1953-54. The balance of Rs. 79 is under recovery.

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

The advances were sanctioned to enable the Controller of Rationing to pay the Insurance premium on account of the Employee's Fidelity Bonds to the Insurance Company. The amounts paid are recoverable from the employees of the Government Stores. Except for a sum of Re. 1 the balance has since been adjusted in the accounts for 1953-54.

(xix) *Advance to Albert Victor Leper Hospital—*

The advance was granted to the hospital authorities as a financial help to tide over their difficulties. Adjustment of the balance is under correspondence with Government.

(xx) *Advances to Calcutta Nurses Institute—*

The advances were granted to the Nurses Institute for meeting the deficit in the running expenses of the Institute. Proposal for conversion of balance of Rs. 1,18,000 into a grant is under examination of the Government.

(xxi) *Advance to Railways—*

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

(xxii) *Advances to deputationists for higher education abroad—*

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

(xxiii) *Advance to the Superintendent, Government Printing, for purchase of sugar—*

The advance was made to meet the cost of purchase of sugar for supplying to the employees of the West Bengal Government Press. Adjustment of the balance is under consideration of the Government.

(xxiv) *Advance to East Bengal Wing of the Application Committee—*

The advance was made to an Officer of the East Bengal Wing of the Application Committee to enable him to meet the expenses of his staff while on duty in Calcutta in view of the stoppage of exchange facilities between India and Pakistan. The advance which was due for recovery from the Government of Pakistan long ago remains outstanding. The matter was referred to the Government of West Bengal for effecting recovery but no recovery has been effected.

(xxv) *Advances to Milk Commissioner, Haringhata—*

The advances were granted to the Milk Commissioner, Haringhata, for purchase of livestock as well as for meeting other expenses, such as purchase of fodder for cattle, etc. The balance is in course of adjustment.

(xxvi) *Advance to the Secretary of Services Post-war Reconstruction Trust Fund Committee—*

This is an advance granted to the Secretary of Services Post-war Reconstruction Committee for meeting expenditure. The question of finally adjusting the balance is under contemplation of the Government.

(xxvii) *Advance to the Administrator, Sussex Trust Fund—*

The advance was placed at the disposal of the Administrator, Sussex Trust Fund, to enable him to meet the immediate commitments of the Trust in West Bengal. The question of adjusting the balance under final head is under contemplation of the Government.

(xxviii) *Advance to the Director of Agriculture for purchase of cotton seeds—*

The advance was drawn by the Director of Agriculture, West Bengal, to purchase cotton seeds from Hyderabad for distribution to the cotton-growers of West Bengal. The balance has since been adjusted in the accounts for 1953-54.

(xxix) *Advance under Unionwari Tank Fishery Development Scheme—*

The advance was granted to the Director of Fisheries, West Bengal, for meeting expenditure in connection with the improvement of tanks for pisciculture. The balance has since been adjusted in the accounts for 1953-54.

(xxx) *Revolving Capital for Training-cum-Works Scheme—*

Advances granted to the Deputy Refugee Rehabilitation Commissioner, West Bengal, to meet the cost of raw materials and other charges in connection with the running of Training-cum-Works centres are recorded under this head.

(xxxix) *Advance to the Commandant, Armed Police Battalion, to meet expenses for recruits—*

The advance was granted to meet the cost of diet and other incidental charges for recruits. The amount has since been recovered from the recruited police personnel and is awaiting adjustment in the accounts for 1953-54.

(xxxii) *Advance to the Veterinary Expert of U.N.—*

The advance was made to the Veterinary Expert assigned to the Government of West Bengal by the Food and Agriculture Organisation of the United Nations. The balance has since been adjusted in the accounts for 1953-54.

(xxxiii) *Advance to the Director of Agriculture to meet the cost of purchase and distribution of sludge to the prospective cotton growers—*

The advance was made to the Director of Agriculture, West Bengal, on account of purchase and distribution of sludge to the prospective cotton growers in the State under the schemes for the development of cultivation of cotton. The balance has been adjusted in the accounts for 1953-54.

(xxxiv) *Advance to the Director of Agriculture for establishment of Jute Seed Multiplication Farms—*

The advance was drawn by the Director of Agriculture, West Bengal, for meeting the contingent expenses in connection with the scheme for establishment of Jute Seed Multiplication Farms. The balance is in course of adjustment.

(xxxv) *Advance to the Dental Council—*

The advance was granted to the Dental Council as a financial help to tide over their difficulties. Adjustment of the balance is under correspondence with the State Government.

(xxxvi) *Advance to the Calcutta Medical Aid and Research Society, Jadavpur—*

The advance was granted to the Calcutta Medical Aid and Research Society for acquisition of certain buildings for their use.

(xxxvii) *Advance to the Director of Agriculture for Establishment of a Training-cum-Development Centre—*

The advance was granted to the Director of Agriculture for meeting urgent non-recurring items of expenditure connected with the scheme for the establishment of a Training-cum-Development centre in West Bengal.

(xxxviii) *Advance to the Deputy Director of Industries for running Sales Emporium—*

The advance was granted to the Deputy Director of Industries, West Bengal, for running the Departmental Sales Emporium at Calcutta.

(xxxix) *Advances in connection with the visit of the Turkish Parliamentary Delegation—*

The advances were granted for meeting the cost of transport and incidental expenses in connection with the visit of the Turkish Parliamentary Delegation to West Bengal. The expenditure is to be ultimately borne by the Government of India.

(xl) *Advances to the Agricultural Inspectors and Union Agricultural Assistants—*

Advances granted to the Agricultural Inspectors and Union Agricultural Assistants in connection with the Agri-economic Survey Work in Community Development Blocks are recorded under this head. Recoveries are being made in instalments.

(xli) *Advance for Union Board elections—*

Advances were granted to certain newly constituted Union Boards to meet the expenses in connection with their first general elections.

(xlii) *Advance to the Maharaj Kumari Sukriti Rani of Cooch Behar—*

The advance was granted to the Maharaj Kumari to give her financial relief. The amount has since been recovered in full.

(xliii) *Payment to the Maharaja of Cooch Behar against recoveries from Rajkumari Sudhira Mander of Cooch Behar on his behalf—*

The head is intended for recording charges in connection with the payment to be made to the Maharaja of Cooch Behar on account of recovery of a loan of £500 equivalent to Rs. 6,667 granted to the Maharajkumari Sudhira Mander of Cooch Behar. The payment is adjustable on receipt of credit through High Commissioner's Accounts. The *minus* balance represents the credit afforded by the High Commissioner against which no payment was claimed by the Maharaja of Cooch Behar during the year under report. It has since been cleared.

Forest Advances Dr. Rs. 5,305

99. Advances made to the disbursing officers of the Forest Department for meeting contingent and other expenditure in their respective ranges are recorded under this head. Out of the outstanding balance a sum of Rs. 3,556 has since been adjusted. Acceptance of the balance is still awaited from the departmental authority.

Permanent Advances Dr. Rs. 13,12,657

100. The balances have not been accepted by the officers concerned in twenty cases. There are certain discrepancies amounting to Rs. 5,929 between the ledger balance and that of the broadsheets. These include Rs. 189 and 300 relating to the years 1948-49 and 1949-50 respectively, and are under reconciliation.

Accounts with the Reserve Bank Dr. Rs. 4,946

101. The receipts and payments on account of the Reserve Bank appearing in the Government Accounts are in the first instance credited or debited to this head pending clearance with the Bank. The above balance, which is the net result of such transactions, represents the amount due from the Reserve Bank on the 31st March, 1953. This has since been adjusted in the accounts of 1953-54.

Accounts with the Government of Burma Dr. Rs. 5,88,210

102. The balance represents the net result of the debits and credits of the transactions passing between the Government of Burma and the Government of West Bengal awaiting clearance through the Reserve Bank of India, Calcutta. Out of the outstanding balance Rs. 5,88,196 relates to the Pre-partition period and is under adjustment.

Accounts with the Government of Pakistan Dr. Rs. 9,28,547

103. The balance represents the net amount of the debits and credits pertaining to the transactions passing between the Government of Pakistan and the Government of West Bengal. No adjustment has been made on this account since 30th June, 1948, when the arrangement for monetary settlement through the Reserve Bank of India ceased to be operative and the West Bengal Government did not enter into agreement with any Government in Pakistan for settling transactions by means of Bank Drafts.

Accounts with Part B States Dr. Rs. 67,573

104. Receipts and payments on behalf of the Part B States were taken under this head pending clearance by means of Bank Drafts. All the items which comprise the balance shown above have been settled.

Suspense—

	Dr. Rs.
Investments	45,02,250
Other Items	4,64,40,593

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

Investments—

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

Other Items—

(i) Suspense Accounts	1,91,83,124	7,70,42,824
(ii) Cheques and Bills	1,15,39,713	..
(iii) Departmental and Similar Accounts . . . . .	..	1,20,606

Total—Other Items	3,07,22,837	7,71,63,430
-----------------------------	-------------	-------------

Net Dr. Rs.	4,64,40,593
-------------	-------------

Investment—

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

106. The balance under this head represents the market value of securities held by the Government of Bengal on account of the Reserve Fund of the Official Assignee, the Steam Boilers Inspection Fund and the Suitors' Fund as it stood on the 31st March, 1940, when the securities, which were previously kept outside the Government accounts, were brought within the accounts, and the market value (as on the 31st March, 1944) of the securities worth Rs. 13,900 purchased in 1943-44 on account of the Suitors' Fund. The market value of the securities in hand on the 31st March, 1953 was Rs. 39,97,668.

Other Items—

	Cr. Rs.	Dr. Rs.
(i) <i>Suspense Accounts</i>	1,91,83,124	7,70,42,824

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

	Cr. Rs.	Dr. Rs.
<i>Suspense Accounts—</i>		
<i>Objection Book Suspense</i>	46,18,546	3,31,30,764
<i>Payments made to refugee pensioners from Pakistan</i>	..	1,117
<i>Recoveries of Service Payments</i>	53,799	..
<i>Departmental Adjusting Account</i>	-10,657	3,56,382
<i>English Stores Suspense Account</i>	..	92,219
 <i>Central Accounts Office—</i>		
<i>Reserve Bank Suspense</i>	..	25,909
<i>Undivided Bengal Suspense</i>	1,45,21,436	3,86,44,745
<i>Deposit Account with the Imperial Bank</i>	..	47,91,688
Total	1,91,83,124	7,70,42,824

<i>Objection Book Suspense</i>	{	Cr. Rs. 46,18,546
	}	Dr. Rs. 3,31,30,764

108. The entries under this head represent transactions which due to insufficient information or other reasons cannot be allocated to the proper head of account. They also include transactions made on behalf of third parties. The clearance of these items is watched through Objection Books and Broad-sheets. There are discrepancies amounting to Rs. 2,107 and Rs. 16,922 in respect of the credit and debit balances, respectively, between the ledger balances and those of the broadsheets. These relate to the year under review and are under reconciliation. Out of the outstanding balances sums of Rs. 9,01,816 and Rs. 70,18,949, respectively, have since been adjusted, and the rest is under settlement. The balances include Rs. 23,86,620 and Rs. 13,37,530 respectively, pertaining to the pre-merger Cooch Behar State; necessary particulars for the clearance of those items are not yet available.

Payments made to refugee pensioners from Pakistan *Dr. Rs. 1,117*

109. Payments of pensions are being provisionally made to pensioners coming from East to West Bengal in whose cases necessary formalities of a regular transfer could not be completed. Such transactions are being booked under this suspense head pending final adjustment. The outstanding balance consists of Rs. 85, Rs. 516 and Rs. 516 relating to the years 1950-51, 1951-52 and 1952-53, respectively. These are under adjustment.

Recoveries of Service Payments *Cr. Rs. 53,799*

110. Recoveries of payments made in course of audit are taken in the first instance to this head and thereafter finally brought to account. The outstanding balance is in course of settlement.

Departmental Adjusting Account $\left\{ \begin{array}{l} \text{Cr. Rs. } -10,657 \\ \text{Dr. Rs. } 3,56,382 \end{array} \right.$

111. This suspense head is intended for recording at the first instance the debits and credits relating to the various Revenue and Service heads appearing in the Treasury Accounts or passed on from other States pending clearance by final adjustment in the respective Departmental Accounts. The balances represent the amount of such debits and credits which could not be adjusted during the year for want of details and vouchers. The credit balance has since been adjusted in the accounts for 1953-54 except for a sum of Rs. 3,044. Out of the outstanding debit balance a sum of Rs. 31,086 has since been adjusted.

English Stores Suspense Account *Dr. Rs. 92,219*

112. Debits and credits on account of English stores which appear in the Remittance Accounts and which are required to be adjusted fully in the Indian Accounts are taken under this head if they cannot be finally adjusted under the appropriate heads at once. Correspondence has been going on for the settlement of the balance.

Central Accounts Office—

Reserve Bank Suspense *Dr. Rs. 25,909*

113. Transactions passed on from other Accounts Offices through the Inter-State Settlement Accounts are initially recorded under this head on receipt of intimation from the Reserve Bank of India, Calcutta, pending final adjustment under the relevant heads. All items have since been adjusted except three amounting to Rs. 59,656.

Undivided Bengal Suspense $\left\{ \begin{array}{l} \text{Cr. Rs. } 1,45,21,436 \\ \text{Dr. Rs. } 3,86,44,745 \end{array} \right.$

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

Deposit Account with the Imperial Bank *Dr. Rs. 47,91,688*

115. Transactions under this head represent the advances placed from time to time at the disposal of the Controller of Finance, Government of West Bengal, in the Cash Credit account with the Imperial Bank of India and their withdrawal therefrom in connection with food procurement operations. Amounts placed with the Imperial Bank on this account are debited to this deposit head and on receipt of compiled accounts from the Controller of Finance, adjustments are made under the capital head by credit to this head. The above debit balance represents the amount lying in the Imperial Bank in excess of requirements.

(ii) *Cheques and Bills—*

Pre-audit cheques *Cr. Rs. 1,15,39,713*

116. The balance represents the value of the cheques issued but remaining unpaid on the 31st March, 1953. Cheques aggregating Rs. 4,04,230 have not yet been cashed. There is a discrepancy of Rs. 23,80,627 between the ledger balance as shown above and that in the register of outstanding cheques owing to the fact that the value of the cheques equivalent to the aforesaid sum issued before the date of partition and cashed afterwards was kept segregated in the accounts under the head "Undivided Bengal Suspense". The amount is awaiting final adjustment.

(iii) *Departmental and Similar Accounts—*

Civil Departmental Balances *Dr. Rs. 1,20,606*

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

	Dr. Rs.
Sealdah Small Causes Court	3,021
Public Works Cash Balance	26,522
Sanitary Works Cash Balance	—9,559
Construction Board Cash Balance	8,193
Chaklajat Cash Balance	75,035
P. W. D. (Cooch Behar) Cash Balance	17,156
Forest	238
Total	1,20,606

118. These are cash balances in the hands of the several disbursing officers of different departments. They do not form part of the general cash balance of Government.

There are certain discrepancies between the ledger balances and those acknowledged by the disbursing officers in respect of Public Works, Sanitary Works and Construction Board Cash Balances arising out of mispostings in accounts. The *minus* balance against "Sanitary Works Cash Balance" is also due to such mispostings. These have since been settled in all cases except for a sum of Rs. 516 in respect of Construction Board Cash Balance. The balances of Chaklajat and P. W. D. (Cooch Behar) Cash Balances have not been acknowledged.

SECTION S.—REMITTANCES Dr. Rs. 86,10,101

I.—Remittances within India—

119. This head consists of :—

	Cr. Rs.	Dr. Rs.
Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller.	..	83,15,918
Reserve Bank of India Remittances	11,93,734	..
Adjusting Account between Central and State Governments.	..	13,28,728
Adjusting Account with Railways . . . . .	..	1,47,810
Inter-State Suspense Account . . . . .	..	11,379
Total	11,93,734	98,03,835
	Net Dr. Rs.	86,10,101

Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller Dr. Rs. 83,15,918

120. The following are the details :—

1. Forest Remittances	Cr. Rs.	2,19,271
2. Public Works Remittances	Cr. Rs.	10,57,857
3. Sanitary Works Remittances	Cr. Rs.	14,89,252
4. Transfer between Public Works Officers	Dr. Rs.	91,06,034
5. Construction Board Remittances	Dr. Rs.	6,09,471
6. Transfer between Construction Board Engineers	Dr. Rs.	13,66,793
(Net) Total	Dr. Rs.	83,15,918

121. This head covers two different kinds of transactions, one being remittance in actual cash between treasuries and departments rendering accounts to the same Accounts Office. Each separate remittance of this kind is watched through a remittance register. The transactions of the other class are purely book adjustments made within the accounts of the same Accounts Office, which are watched through separate registers maintained for the purpose.

The balance of P.W. cheques outstanding and included in the balance of Public Works Remittances (item 2 of para. 120) has now been adjusted. The balances of other categories included in this particular item as well as those of the other items, *viz.*, item 1 and items 3-6 in para. 120, are in course of adjustment.

Reserve Bank of India Remittances **Cr. Rs. 11,93,734**

122. Under a scheme to standardise and extend remittance facilities introduced by the Reserve Bank of India with effect from 1st October 1940 at places where the Reserve Bank has no offices of its own or is not represented by offices or branches of the Imperial Bank, the issue and payment of telegraphic transfers and drafts on Reserve Bank account is undertaken by Government treasuries and sub-treasuries as "Treasury Agencies" of the Bank. Receipts and payments taking place in treasuries on this account are accounted for under this head, and are initially carried against Government balances until cleared with the Bank through daily advices of drawings and encashments. The debits and credits booked under this head are ultimately cleared by corresponding adjustments under the head "Reserve Bank Deposits".

The balance includes an outstanding amount of Rs. 8,87,323 relating to Pre-partition period for which proper details are not available and may have to be eventually written-off. The rest of the balance which includes net credits of Rs. 710, Rs. 465 and Rs. 3,18,417, relating to the years 1947-48, 1951-52 and 1952-53, respectively, and net debits of Rs. 334, Rs. 10,839 and Rs. 2,008, relating to the years 1948-49, 1949-50 and 1950-51, respectively, is in course of settlement.

Adjusting Account between Central and State Governments	Dr. Rs. 13,28,728
Adjusting Account with Railways	Dr. Rs. 1,47,810
Inter-State Suspense Account	Dr. Rs. 11,379

123. The first head records transactions between the Central Government and the Government of West Bengal, the second between the Government of West Bengal and the Railways and the third between the Government of West Bengal and other State Governments requiring settlement through the Reserve Bank of India, Calcutta. The balances represent the outstanding amounts for which settlement could not be carried out in the Reserve Bank's accounts for the year 1952-53. The outstanding balance against the head "Adjusting Account between Central and State Governments" has since been cleared. In the other two cases, outstanding debit balances amounting to Rs. 13,196 and Rs. 6,301, respectively, pertaining to Pre-partition period, are only outstanding, the rest have been cleared.

SECTION V.—CASH BALANCE **Dr. Rs. 7,59,24,989**

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

	Rs.
Cash in Treasuries	44,99,498
Deposits with the Reserve Bank	7,46,84,946
Remittances in transit	—32,59,455

125. The treasury balances have all been agreed with those in the consolidated Cash Balance Report for March, 1953, which has been verified by the Currency Officer. The balance in deposit with the Reserve Bank agrees with that shown in the statement of balances received from the Central Accounts Office of the Reserve Bank of India, Calcutta.

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

Part II.—Accounts.

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

Heads of Receipts.	Actuals for 1952-53.	Heads of Disbursements.	Actuals for 1952-53.
1	2	3	4
PART I.—CONSOLIDATED FUND.			
Total Revenue as per Account No. 3 of Part A	Rs. 37,45,87,041	Total Expenditure as per Account No. 3 of Part A	Rs. 51,97,40,544
N.—Public Debt incurred—			
Permanent Debt	2,00,00,000	Permanent Debt . . . . .	..
Floating Debt	1,87,65,307	Floating Debt	1,32,55,416
Loans from the Central Government	15,93,57,350	Loans from the Central Government	39,80,179
Total—Public Debts incurred	19,81,22,657	Total—Public Debt discharged	1,72,35,595
R.—Loans and Advances by State Governments—			
Loans to Municipalities, Port Funds, etc.	85,87,752	Loans to Municipalities, Port Funds, etc.	4,92,19,569
Loans to Government Servants	2,29,556	Loans to Government Servants	1,93,378
Total—Loans and Advances by State Governments	88,17,108	Total—Loans and Advances by State Governments	4,94,12,947
Total—Consolidated Fund	58,15,26,806	Total—Consolidated Fund	58,63,89,086

PART II.—CONTINGENCY FUND.

Contingency Fund	Contingency Fund
53,80,950	53,80,950

PART III.—PUBLIC ACCOUNT.

O.—Unfunded Debt incurred—	O.—Unfunded Debt discharged—
State Provident Funds	State Provident Funds
96,01,799	53,80,950
Total—Unfunded Debt incurred	Total—Unfunded Debt discharged
96,01,799	53,80,950

P.—Deposits and Advances—

Deposits bearing interest—

Depreciation Reserve Fund of Government Commercial concern.	Depreciation Reserve Fund of Government Commercial concern.
8,37,160	..
Depreciation Reserve Fund—Electricity	Depreciation Reserve Fund—Electricity
13,000	..
Other Deposits	Other Deposits
130	4,939

Deposits not bearing interest—

Sinking Fund	Sinking Fund
13,32,000	13,32,000
West Bengal Famine Insurance Fund	West Bengal Famine Insurance Fund
12,00,000	7,99,125
Depreciation Reserve Fund—Government Presses	Depreciation Reserve Fund—Government Presses
97,031	62,052
Fund for promotion of education amongst educationally backward classes.	Fund for promotion of education amongst educationally backward classes.
9,00,000	12,81,322

General Reserve Fund for Cooch Behar	General Reserve Fund for Cooch Behar
4,41,147	34,79,438
48,20,468	53,80,950
96,01,799	58,63,89,086
58,15,26,806	

Part III—Carried over
 Parts I & II—Carried over

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

Heads of Receipts.	Actuals for 1952-53.	Heads of Disbursements.	Actuals for 1952-53.
1	2	3	4
PART III.—PUBLIC ACCOUNT—<i>concl'd.</i>			
P.—Deposits and Advances—<i>concl'd.</i>			
Parts I & II—Brought forward	58,15,26,806	Parts I & II—Brought forward	58,63,89,086
Part III—Brought forward	{ 96,01,799 48,20,468	Part III—Brought forward	{ 53,80,950 34,79,438
<i>Deposits not bearing interest—</i>			
Deposits of Local Funds	4,40,84,332	Deposits of Local Funds	4,15,30,230
Civil Deposits	43,46,28,769	Civil Deposits	45,06,04,092
Other Accounts	7,84,355	Other Accounts	34,18,938
<i>Advances not bearing interest—</i>			
Advances Repayable	86,01,317	Advances Repayable	82,42,234
Permanent Advances	1,46,787	Permanent Advances	1,77,638
Accounts with Part B States	4,01,415	Accounts with Part B States	2,59,021
Accounts with the Government of Burma	—211	Accounts with the Government of Burma	—8,459
Accounts with the Government of Pakistan	300	Accounts with the Government of Pakistan	1,237
Accounts with the Reserve Bank	26,229	Accounts with the Reserve Bank	26,061

<i>Susp. acs.</i> —		<i>Suspense</i> —	
Suspense accounts	22,48,88,933	Suspense Accounts	20,39,99,533
Cheques and Bills	17,01,44,863	Cheques and Bills	17,25,55,473
Departmental and similar Accounts	6,92,218	Departmental and similar Accounts	6,73,955
Total—Deposits, etc.	<u>88,92,19,775</u>	Total—Deposits, etc.	<u>88,40,59,391</u>

S.—Remittances—

Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller.	59,17,69,163	Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller.	59,27,47,043
Adjusting Account between Central and State Governments.	—36,446	Adjusting Account between Central and State Governments.	10,34,002
Adjusting Account with Railways	—62,617	Adjusting Account with Railways	49,569
Inter-State Suspense Accounts	—8,987	Inter-State Suspense Accounts	—14,69,599
Reserve Bank of India Remittances	5,98,49,925	Reserve Bank of India Remittances	5,96,06,919
Total—Remittances	<u>65,15,11,038</u>	Total—Remittances	<u>65,19,67,934</u>
Total—Public Account	1,55,03,32,612	Total—Public Account	1,54,23,08,275
Total—Receipts	<u>2,13,18,59,418</u>	Total—Disbursements	<u>2,12,86,97,361</u>

V.—(Opening) Cash Balance—

Cash in Treasuries	79,91,870	Cash in Treasuries	44,99,498
Deposits with the Reserve Bank	6,79,34,599	Deposits with the Reserve Bank	7,46,84,946
Remittances in transit	—31,63,537	Remittances in Transit	—32,59,455
Total	<u>7,27,62,932</u>	Total	<u>7,59,24,989</u>
GRAND TOTAL	<u>2,20,46,22,350</u>	GRAND TOTAL	<u>2,20,46,22,350</u>

V.—(Closing) Cash Balance—

Cash in Treasuries	79,91,870	Cash in Treasuries	44,99,498
Deposits with the Reserve Bank	6,79,34,599	Deposits with the Reserve Bank	7,46,84,946
Remittances in transit	—31,63,537	Remittances in Transit	—32,59,455
Total	<u>7,27,62,932</u>	Total	<u>7,59,24,989</u>
GRAND TOTAL	<u>2,20,46,22,350</u>	GRAND TOTAL	<u>2,20,46,22,350</u>

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1952-53 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

1	On 31st March 1952.	On 31st March 1953.	Increase (+) Decrease (-) in the year ended 31st March 1953.
	Rs.	Rs.	Rs.
Capital and other expenditure.			
Commercial Departments—			
Irrigation	2,94,30,356	2,95,35,927	+1,05,571
Industrial Development Programme.	26,33,580	29,37,945	+3,04,365
Multi-purpose River Schemes	17,82,57,507	28,41,82,014	+10,59,24,507
Road Transport Scheme	1,54,88,323	1,71,67,774	+16,79,451
Electricity Schemes	70,44,859	97,28,571	+26,83,712
Total—Commercial Departments	23,28,54,625	34,35,52,231	+11,06,97,606
Other Departments—			
Other Accounts	9,50,47,697	11,46,51,796	+1,96,04,099
Total—Other Departments	9,50,47,697	11,46,51,796	+1,96,04,099
Total—Capital Expenditure	32,79,02,322	45,82,04,027	+13,03,01,705
Loans and Advances—			
Loans to Municipalities, Port Funds, etc.	(a) 15,51,03,423	19,57,35,240	+4,06,31,817
Loans to Government Servants	(a) 4,71,006	4,35,028	-35,978
Total—Loans and Advances	(a) 15,55,74,429	19,61,70,268	+4,05,95,839
Total—Capital and other expenditure	48,34,76,751	65,43,74,295	+17,08,97,544
Deduct—Contribution from Revenue and Contingency Fund for capital expenditure debitable to Revenue.	-45,63,040	-45,63,040	..
Net capital and other expenditure (outside the Revenue Account).	(a) 47,89,13,711	64,98,11,255	+17,08,97,544

(a) Differs from the previous year's closing balance by reason of correction since made (see foot-note on page 160).

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1952-53 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl'd.*

1	On 31st March 1952.	On 31st March 1953.	Increase (+) Decrease (—) in the year ended 31st March 1953.
	Rs.	Rs.	Rs.
Principal sources of Funds.			
Debt—			
Permanent Debt	1,75,00,000	3,75,00,000	+2,00,00,000
Floating Debt	—55,09,891	..	+55,09,891
Loans from the Central Govern- ment.	38,99,74,747	54,53,51,918	+15,53,77,171
Unfunded Debt	4,37,93,619	4,80,14,467	+42,20,848
Total—Outstanding Debt	44,57,58,475	63,08,66,385	+18,51,07,910
Contingency Fund	50,00,000	50,00,000	..
Sinking Funds and Reserve Funds	1,47,36,005	1,70,14,280	+22,78,275
Net balance under Deposits, Advances, etc., other than those shown separately.	8,01,85,925	6,31,22,347	—1,70,63,578
Remittances	(a)—81,53,204	—86,10,101	—4,56,897
Total—Debt and other obligations	(a)53,75,27,201	70,73,92,911	+16,98,65,710
Deduct—Cash balance	7,27,62,932	7,59,24,989	+31,62,057
" Investments	(b)2,83,61,936	93,16,248	—1,90,45,688
Net Provision of Funds	(a)43,64,02,333	62,21,51,674	+18,57,49,341

(a) Differs from the previous year's closing balance by reason of correction since made (see para. 7 on page 91).

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

No. 3.—STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC., DURING THE YEAR AND THE AMOUNT OF DEBT, ETC., AT THE COMMENCEMENT AND THE CLOSE OF THE YEAR.

Description of Debt.	Amount on 1st April 1952.	Additions during the year.	Discharges during the year.	Amount on 31st March 1953.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
I.—Public Debt.				
Permanent Debt . . .	1,75,00,000	2,00,00,000	..	3,75,00,000
Floating debt—				
Other Floating Loans . . .	—55,09,891	1,87,65,307	1,32,55,416	..
Loans from the Central Govern- ment.	38,99,74,747	15,93,57,350	39,80,179	54,53,51,918
Total—Public Debt . . .	40,19,64,856	19,81,22,657	1,72,35,595	58,28,51,918
II.—Unfunded Debt.				
State Provident Funds—				
General Provident Fund . . .	3,85,52,393	86,41,342	50,85,206	4,21,08,529
Indian Civil Service Provi- dent Fund	19,23,957	2,93,921	55,561	21,62,317
Indian Civil Service (Non- European Members) Pro- vident Fund.	6,95,730	83,691	3,340	7,76,081
Contributory Provident Fund.	26,18,757	5,82,761	2,36,843	29,64,675
Other Miscellaneous Provi- dent Funds—				
Non-pensionable Officers' Provident Fund.	2,782	83	..	2,865
Total—Unfunded Debt . . .	4,37,93,619	96,01,798	53,80,950	4,80,14,467
Total—Debt and other interest- bearing obligations.	44,57,58,475	20,77,24,455	2,26,16,545	63,08,66,385

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

I.—Depreciation Reserve Fund of Government Bus Services.

	Rs.		Rs.
Balance on 1st April, 1952 .	8,47,700	Amount expended to meet the cost of renewals and replacements.	..
Amount appropriated from revenue.	8,37,160	Balance on 31st March, 1953	16,84,860
	<hr/>		<hr/>
Total .	16,84,860	Total .	16,84,860
	<hr/>		<hr/>

II.—Depreciation Reserve Fund for Electricity.

	Rs.		Rs.
Balance on 1st April, 1952 .	59,000	Amount expended to meet the cost of renewals and replacements.	..
Amount appropriated from Revenue.	13,000	Balance on 31st March, 1953	72,000
	<hr/>		<hr/>
Total .	72,000	Total .	72,000
	<hr/>		<hr/>

III.—Sinking Fund.

A.—SINKING FUND.

	Rs.		Rs.
Balance on 1st April, 1952 .	..	Amount expended .	..
Amount contributed by the State.	13,32,000	Balance on 31st March, 1953	13,32,000
	<hr/>		<hr/>
Total .	13,32,000	Total .	13,32,000
	<hr/>		<hr/>

B.—INVESTMENT ACCOUNT.

	Rs.		Rs.
Balance on 1st April, 1952 .	..	Amount realised .	..
Amount invested .	13,32,000	Balance on 31st March, 1953	13,32,000
	<hr/>		<hr/>
Total .	13,32,000	Total .	13,32,000
	<hr/>		<hr/>

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

IV.—West Bengal Famine Insurance Fund.

A.—FAMINE INSURANCE FUND.

	Rs.		Rs.
Balance on 1st April, 1952	1,10,958	Payment from the Fund . . . . .	..
Transfer from the Revenue Account. . . . .	..	Purchases of securities	7,99,125
Interest receipts	1,312		
Sale of securities	11,98,688	Balance on 31st March, 1953	5,11,833
	<hr/>		<hr/>
Total	13,10,958	Total	13,10,958

B.—INVESTMENT ACCOUNT.

Balance on 1st April, 1952	13,93,109	Sales of securities	11,98,688
Purchase of securities	7,99,125	Balance on 31st March, 1953	9,93,546
	<hr/>		<hr/>
Total	21,92,234	Total	21,92,234

	Rs.
Balance on 31st March, 1953—	
Cash	5,11,833
Investment	9,93,546
	<hr/>
Total	15,05,379

	Rs.
Nominal value of the securities held	10,10,600
Market value as on the 31st March, 1953	9,35,437

V.—Depreciation Reserve Fund for Government Presses.

	Rs.		Rs.
Balance on 1st April, 1952	6,38,914	Amount expended to meet the cost of renewals and replacements.	62,052
Amount appropriated from revenue.	97,030	Balance on 31st March, 1953	6,73,892
	<hr/>		<hr/>
Total	7,35,944	Total	7,35,944

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

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

	Rs.		Rs.
Balance on 1st April, 1952	3,81,322	Expenditure during the year	12,81,322
Amount contributed by the State Government.	9,00,000	Balance on 31st March, 1953 . . . . .	..
Total	<u>12,81,322</u>	Total	<u>12,81,322</u>

VII.—General Reserve Fund for Cooch Behar.

(See para. 43 on page 112.)

GENERAL RESERVE FUND.

	Rs.		Rs.
Balance on 1st April, 1952	1,13,05,002	Payments from the Fund . . . . .	..
Receipts	4,41,147	Balance on 31st March, 1953	1,17,46,149
Total	<u>1,17,46,149</u>	Total	<u>*1,17,46,149</u>

INVESTMENT ACCOUNT.

	Rs.		Rs.
Balance on 1st April, 1952 . . . . .	..	Amount realised . . . . .	..
Amount invested in the Bank, etc.	24,88,452	Balance on 31st March, 1953	24,88,452
Total	<u>24,88,452</u>	Total	<u>24,88,452</u>

VIII.—Subventions from Central Road Fund.

	Rs.		Rs.
Balance on 1st April, 1952	30,01,283	Amount of expenditure during the year	31,57,525
Amount allotted from the Central Road Fund.	5,16,745	Balance on 31st March, 1953	3,60,503
Total	<u>35,18,028</u>	Total	<u>35,18,028</u>

*This balance represents the gross balance of the Fund wherefrom the balance indicated in the Investment Account table has been invested.

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

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

	Rs.		Rs.
Balance on 1st April, 1952 .	42,631	Amount expended on various schemes.	..
Amount contributed by the Central Government.	..		
Local contributions . . .	..	Balance on 31st March, 1953	42,631
Total . . .	42,631	Total . . .	42,631

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

	Rs.		Rs.
Balance on 1st April, 1952 .	18,156	Expenditure during the year	..
Amount contributed by the Indian Central Jute Committee.	..	Balance on 31st March, 1953	18,156
Total . . .	18,156	Total . . .	18,156

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

	Rs.		Rs.
Balance on 1st April, 1952 .	53,014	Amount expended on various researches.	1,00,598
Amount contributed by the Indian Council of Agricultural Research.	58,300	Balance on 31st March, 1953	10,716
Total . . .	1,11,314	Total . . .	1,11,314

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

	Rs.		Rs.
Balance on 1st April, 1952 .	24,203	Amount expended on various schemes.	..
Amount contributed by the Central Government.	..	Balance on 31st March, 1953	24,203
Total . . .	24,203	Total . . .	24,203

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

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

	Rs.		Rs.
Balance on 1st April, 1952 .	66,905	Expenditure during the year	78,139
Amount contributed by the Committee.	90,263	Balance on 31st March, 1952	79,029
	<hr/>		<hr/>
Total .	1,57,168	Total .	1,57,168
	<hr/>		<hr/>

XIV.—Deposit Account of Grants from the Central Government for the Food Production Drive Scheme—Bonus for accelerating Production of foodgrains.

Balance on 1st April, 1952 .	62,30,388	Amount expended on the various schemes.	..
Amount contributed by the Central Government	..	Balance on 31st March, 1953	62,30,388
	<hr/>		<hr/>
Total .	62,30,388	Total .	62,30,388
	<hr/>		<hr/>

XV.—Deposit Account of Grant made by the Central Silk Board.

	Rs.		Rs.
Balance on 1st April 1952 .	59	Amount expended on the various schemes.	3,757
Amount contributed by the Central Silk Board.	10,000	Balance on 31st March 1953	6,302
	<hr/>		<hr/>
Total .	10,059	Total .	10,059
	<hr/>		<hr/>

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

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

	Rs.		Rs.
Balance on 1st April, 1952	5,347	Amount expended	32,397
Amount contributed by the Committee.	50,150	Balance on 31st March, 1953	23,100
Total	55,497	Total	55,497

XVII.—Deposit Account of Securities held by Government.

	Rs.		Rs.
Balance on 1st April, 1952	3,17,107	Expenditure during the year . . . . .	..
Receipt during the year . . . . .	..	Balance on 31st March, 1953	3,17,107
Total	3,17,107	Total	3,17,107

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

	Rs.		Rs.
Balance on 1st April, 1952	1,00,000	Amount expended . . . . .	..
Amount contributed by the Central Tea Board . . . . .	..	Balance on 31st March, 1953	1,00,000
Total	1,00,000	Total	1,00,000

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

	Rs.		Rs.
Balance on 1st April, 1952	(-)4,282	Amount expended	13,151
Account contributed by the Council.	18,297	Balance on 31st March, 1953	864
Total	14,015	Total	14,015

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

XX.—Deposit Account of Grant made by the Indian Cocoanut Committee.

	Rs.		Rs.
Balance on 1st April 1952 .	..	Amount expended . . .	15,000
Amount contributed by the Committee.	15,000	Balance on 31st March 1953	..
	<hr/>		<hr/>
Total .	15,000	Total .	15,000
	<hr/>		<hr/>

XXI.—Deposit Account of Grant made by the Indian Arecanut Committee.

	Rs.		Rs.
Balance on 1st April 1952 .	..	Amount expended . . .	10,806
Amount contributed by the Committee.	18,035	Balance on 31st March 1953	7,229
	<hr/>		<hr/>
Total .	18,035	Total .	18,035
	<hr/>		<hr/>

XXII.—Deposit Account of Grant made by the Indian Tobacco Committee.

	Rs.		Rs.
Balance on 1st April 1952 .	..	Amount expended . . .	7,565
Amount contributed by the Committee.	7,565	Balance on 31st March 1953	..
	<hr/>		<hr/>
Total .	7,565	Total .	7,565
	<hr/>		<hr/>

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

Major and Minor Heads of Account.	Balance on 1st April 1952.		Amount advanced during the year.		Total.		Amount repaid during the year.		Balance on 31st March 1953.		Interest received and credited to revenue.	
	1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.—												
Loans to Presidency Corporations, Port Trust and other Port Funds.		1,17,29,195	4,63,500	1,21,92,695	17,27,969	1,04,64,726	21,749					
Loans to Municipalities		59,19,498	2,64,222	61,83,720	2,34,385	59,49,335	69,631					
Loans to District and other Local Fund Committees		(b)25,26,360	3,38,000	28,64,360	48,576	28,15,784	12,817					
Advances to Cultivators		(a)1,16,09,847	51,71,134	1,67,80,981	31,56,176	1,36,24,805	4,06,368					
Advances under Special Laws		5,75,438	2,24,910	8,00,348	—12,275	8,12,623	4,062					
Miscellaneous Loans and Advances		(a)1,36,73,067	34,68,482	1,71,41,549	20,52,722	1,50,88,827	3,02,651					
Loans and Advances to displaced persons		10,90,70,018	3,92,89,321	14,83,59,339	13,80,199	14,69,79,140	44,058					
Total		(a)15,51,03,423	4,92,19,569	20,43,22,992	85,87,752	19,57,35,240	8,61,336					
LOANS TO GOVERNMENT SERVANTS—												
House-building advances		2,22,250	87,996	3,10,246	90,273	2,19,973	13,101					
Advances for purchase of motor conveyances		2,38,646	86,995	3,25,641	1,22,542	2,03,099	9,181					
Advances for purchase of other conveyances		8,905	10,269	19,174	9,192	9,982	200					
Passage advances		(b)1,566	774	2,340	1,015	1,325	182					
Other advances		—361	7,344	6,983	6,334	649	1,114					
Total		(a)4,71,006	1,93,378	6,64,384	2,29,356	4,35,028	23,778					
GRAND TOTAL		(a)15,55,74,429	4,94,12,947	20,49,87,376	88,17,108	19,61,70,268	8,85,114					

(a) The opening balances differ from the previous year's closing balances by reason of correction since made due to revision of allocation of balances (see para 7 on 61 page).

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

APPENDIX I.

Statement showing the details of commitments at the end of 1952-53 in respect of schemes estimated to cost Rs. 1 lakh or more in each case (except those financed from development grants).

(See Paragraph 11 (a) of Part A of the Report on page 19.)

(Figures are in thousands of Rupees.)

Major head of account and name of scheme.	Amount of sanctioned estimate.	Expenditure to end of 1951-52.	Expenditure during the year.	Further liabilities to be incurred.	Total Expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
DEBITED TO REVENUE ACCOUNT.					
<i>XVII.—Navigation, Embankment and Drainage Works.</i>					
1. Silt clearance of Hijli Tidal Canal Range I during closure of 1953.	1,77	..	96	81	1,77
2. Do.—Range II during closure of 1953.	1,29	..	76	53	1,29
<i>18.—Other Revenue Expenditure financed from Ordinary Revenue.</i>					
3. Construction of Retired line, at Mayhapare on 41st and 42nd mile of Bhagirathi Embankment.	1,35	7	41	39	87
4. Establishment of the River (a) Research Institute.	1,17	1,27	22	46	1,95
5. Construction of a Hamilton (b) Type Bridge at Kolaghat.	1,13	93	6	14	1,13
6. Improvement of the lower portion of the Kamakhya Khal and Bater Bil scheme in Purbasthali, Dt. Burdwan.	2,27	..	1,53	66	2,19
7. Remodelling Damodar (a) Left Embankment.	2,73,71	1,53,21	6,29	15,97	1,75,47
8. Re-excavation of Nonagong (a) River from Beliaghata Railway Station upto its junction with Haragong.	..	2,61	1,92	60	5,13
9. Remodelling the Damodar (a) Left Embankment from 46th to 63rd M.P.	..	2,44	..	2,89	5,33
10. Remodelling the Damodar Right (a) Gaighata and Buxi Khal Embankment.	1,99	1,54	1	44	1,99

2. See next page.

APPENDIX I—contd.

Major head of account and name of scheme.	Amount of sanctioned estimate.	Expenditure to end of 1951-52.	Expenditure during the year.	Further liabilities to be incurred.	Total Expenditure estimated (Cols 3 to 5).
1	2	3	4	5	6
<i>29.—Police.</i>					
11. Adjustment of costs of rifles, revolvers C.M.T. etc. obtained from the Government of India to meet deficiency of arms resulting from the Partition.	7,89	15,22	..	1,00	16,22
12. Payment of allowances to the members of the National Volunteer Force employed to Assist Police in maintaining law and order in the state.	5,00 (per year)	7,74	3,33	4,62	15,69
13. Payment of arrear ground rent for Blocks A & C of the Foreshore Road Camp, Howrah, occupied by the Police.	2,12	..	2,58	33	2,91
<i>30.—Ports and Pilotage.</i>					
14. Scheme for training of inland Water Transport Crews.	(c)3,98	2,07	1,14	77	3,98
15. Scheme for establishment of a repairing and servicing yard.	1,25	..	37	88	1,25
<i>38.—Medical.</i>					
16. Construction of students' (a) hostel for Medical College and staff quarters for Medical College Hospital, Calcutta.	19,38	4	11,24	8,10	19,38
<i>39.—Public Health.</i>					
17. Kulti out-fall schemes	27,23	10,00	..	17,23	27,23
<i>43.—Industries—Industries.</i>					
18. Unemployment Relief Scheme	3,98	(j)5,10	1,05	1,80	(c)7,95
19. Participation in the Government of India's scheme for technical and Vocational training of adult civilians.	8,32	(d)5,29	2,06	6,05	(c)13,40
<i>47.—Miscellaneous Departments.</i>					
20. Local manufacture of essential	12,00	2,52	1,53	7,95	12,00

(a) appliances of the West Bengal Fire Services.

(d) Not shown in the last year's accounts through oversight.

(j) Not shown in the last year's accounts as the expenditure for the year was less than Rs. 1 lakh and the estimate was not known.

(c) Original estimate revised.

APPENDIX I—contd.

Major head of account and name of scheme.	Amount of sanctioned estimate.	Expenditure to end of 1951-52.	Expenditure during the year.	Further liabilities to be incurred.	Total Expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
<i>50.—Civil Works.</i>					
21. Thorough repairs to Suri Sainthia Road.	8,06	1,00	5,06	2,12	8,18
22. Construction of 56 bedded Maternity Hospital attached to the Berhampore Sadar Hospital.	4,22	72	3,13	62	4,47
23. Construction of Sanskrit Research Block in the compound of Hindu School.	(e)	1,52	2,02	1	3,55
24. Re-construction of Mahajati Sadan.	76	(d)1,56	(—)38	..	(i)1,18
25. Construction of 1st floor of Mahajati Sadan.	..	..	1,72	89	(i)2,61
26. Construction of 4 Nos. Barrack (a) for armed constables in Body-Guard Line, Alipur.	24,17	22,71	2	1,29	24,02
27. Construction of Police Wireless (f) Head Quarters at Tollygune.	(e)	21,48	3,16	63	25,27
28. Providing boundary fencing, (f) plumbing and sanitary works in the compound of wireless Haed Quarter, Tollygune.	1,56	4	5	1,47	1,56
29. Construction of Belgachia (k) Bridge	31,34	9,75	6,70	14,89	31,34
30. Tollygunge Police Wireless (f) Head-quarters.	(k)4,22	1,57	32	2,33	4,22

(a) Not shown in the last year's accounts through oversight.

(e) Original estimate revised.

(d) Difference with the last year's figure due to rounding.

(e) Estimate not yet sanctioned.

(f) Not shown in the last year's account for being treated as a Development Scheme.

(i) A consolidated estimate amounting to 11,78 comprising all the works relating to Mahajati Sadan is pending for administrative approval and technical sanction.

(j) Differs from the figures shown in the last year's account due to discrepancies since reconciled.

(k) An estimate amounting to Rs. 27,45,997 was administratively approved. No such work amounting to Rs. 4,22,000 appears to have been executed separately under the Scheme.

APPENDIX I—*contd.*

Major head of account and name of scheme.	Amount of sanctioned estimate.	Expenditure to end of 1951-52.	Expenditure during the year.	Further liabilities to be incurred.	Total Expenditure estimated Cols. (3 to 5).
1	2	3	4	5	6
31. Conversion of service privies into water borne system at Dum Dum Central Jail.	2,09	1,37	17	14	1,68
32. Extension of Sub-Jail at Basirhat	2,64	1,78	15	71	2,64
33. Construction of new buildings for Hilli Police Station.	1,44	(d)99	40	14	[1,53
34. Construction of out-door ward of Sadar Hospital Cooch Behar.	(c)1,43	1,35	13	6	1,54
35. Construction of six sets staff quarters and two sets barracks for office of the S. E. N. C. and E. E. Jalpaiguri Division.	(c)1,63	1,27	25	6	1,58
36. Construction of new Civil Court buildings at Howrah.	3,04	3,57	70	18	4,45
37. Construction of an over flow shed for accommodation of 150 prisoners in the Krishnagar Jail.	1,92	1,60	30	2	1,92
38. Construction of new office building at Hastings Street.	(e)	25,03	27,98	47,05	1,00,06
39. Construction of ministerial quarters in the compound of Raj Bhaban.	(e)	..	4,30	2,77	7,07
40. Construction of M. R. Bangur Hospital at Tollygunge.	(e)	6,02	(g)10,94	8,58	25,54
41. Expansion of P. G. Hospital	(e)	..	8,05	31,20	39,25
42. Construction of permanent hawkers' stall at Calcutta Maidan.	(c)3,53	..	53	3,43	3,96
43. Renovation of 34-Park Street, Calcutta.	(c)1,22	..	1	1,44	1,45
44. Re-sectioning to Lady Willingdon Road (road from junction of Jadavpore Station Road to Garia).	1,60	..	1,16	44	1,60

(c) Original estimate revised.

(d) Difference with the last year's figure due to rounding.

(e) Estimate not yet sanctioned.

(g) Not shown in the last year's accounts where it was treated as a Development Scheme.

APPENDIX I—concl'd.

Major head of account and name of Scheme.	Amount of sanctioned estimate.	Expenditure to end of 1951-52.	Expenditure during the year.	Further liabilities to be incurred.	Total Expenditure estimated Cols. (3 to 5).
1	2	3	4	5	6
45. Construction of 2 Nos. three storey barracks in the compound of Government House Barrackpore for accommodation of constables as a short-term implementation of the long term.	6,33	..	50	6,33	6,83
46. Construction of the second storey over the Paikpara Line.	1,03	..	5	1,02	1,07
47. Permanent restoration of damages (h) caused by extra-ordinary rains of 1950 to Darjeeling Hill Cart Road.	28,29	15,26	5,21	7,82	28,29
48. Permanent restoration of—Ditto—(h) to Peshoke Road.	4,65	2,24	1,23	86	4,33
49. Permanent restoration of—(h) Ditto—to Ranjit Valley Road.	2,63	46	1,17	60	2,23
56.—Stationery and Printing.					
50. Purchase of machinery for the State Government Press Immediate Re-organisation Plan.	10,29	7,04	2,22	97	10,23
63.—Extra-ordinary charges.					
51. Construction of 154 Hexagonal type of sentry boxes in various procurement godowns in the districts of West Bengal.	1,14	88	4	22	1,14
TOTAL	5,25,06	3,39,26	1,22,75	2,09,91	6,71,92

(h) Not shown in the last year's accounts owing to the estimate of each work being less than Rs. 1 lakh and treated as separate works.

APPENDIX II.

(Statement showing the expenditure on 'Five Year Plan' to end of the year 1952-53 and further commitments referred to in paragraph 11 (b) of Part A of the Report on page 19.)

(Figures are in thousands of Rupees.)

Name of Major Head of Account.	Amount of sanctioned estimates.	Expenditure during 1952-53.	Expenditure to end of 1952-53.	Further liabilities as per estimates (Cols. 2-4).
1	2	3	4	5
Forest	78,80	8,87	16,47	62,33
Irrigation	2,93,76	52,45	90,98	2,02,78
Education	8,08,14	1,05,97 (a)22,29	1,94,97 (a)45,47	5,67,70
Medical	12,10,22	1,08,17 (a)30,26	2,12,43 (a)54,86	9,42,93
Public Health	3,04,65	46,05 (a)2,04	86,45 (a)4,57	2,13,63
Agriculture	8,68,19	1,43,21 (a)85	2,92,99 (a)1,77	5,73,43
Veterinary	15,50	..	5,92	9,58
Industries	76,63	15,30 (a)70	24,50 (a)1,27	50,86
Electricity Schemes	11,54	..	1,60	9,94
Miscellaneous	11,28	3,55	3,56	7,72
Capital Outlay on Agricultural Schemes	4,25	2,29	3,50	7,50
Capital Outlay on Industrial Development.	24,98	2,68	5,05	19,93
Capital Outlay on Multipurpose River Schemes.	12,44,00	2,48,25	3,85,79	8,58,21
Capital Account of Civil Works (Road Development).	13,85,10	2,51,41	4,64,02	9,21,07
Capital Outlay on Electricity Schemes .	64,29	26,52	48,00	16,29
Capital Account of Other State Works .	2,23,37	83,21	1,24,98	98,39
Capital Outlay on Road and Water Transport Schemes.	1,90,50	16,79	50,79	1,39,71
TOTAL	68,15,20	11,70,86	21,19,94	46,95,26

(a) Represents expenditure on account of Civil Works portion only the estimate for which is included in the amount of sanctioned estimate shown against individual head of account.

INDEX.

	PAGES
Adjusting Account between Central and State Governments	142,143,149
Adjusting Account with Railways	142,143,149
Administration of Justice—Receipts and Charges	36,49,66
Advances not bearing interest—Balance of	90,109,129—137,148
Agriculture—Receipts and Charges	36,52,71
Balances and Reserves	3
Betting Tax—Receipts and Collection Charges	45,59
Capital and other expenditure (outside the Revenue Account) of the Government of West Bengal and the sources from which they have been met.	150—151
Capital Outlay on—	
Agricultural Development	16,17,80,86
Civil Works	16,17,83,87
Commuted value of pensions	16,17,84,88
Electricity Schemes	16,17,83,87
Forest	16,17,85
Industrial Development	16,17,81,86
Irrigation	16,17,80,85
Multi-purpose River Schemes	16,17,81,82,87
Other State works	16,17,83,88
Road Transport Scheme	16,17,84,88
State Schemes of Government Trading	16,17,84,88
Capital Outlay outside the Revenue Account	16,17,80—88
Cash Balances	9,33,90,144,151
Cash Balance Investment Account	23,139
Civil Deposits—Receipts, Payments and Balances	9,120—126,148
Civil Works—Receipts and Charges	37,53,74—75
Civil Works—Outside the Revenue Account	6,16,39,83,87
Closing Cash Balance	9,33,90,144,151
Commitments	19,161—165
Contingency Fund	33,107,147,
Contributory Provident Fund	108,109,152
Co-operation—Receipts and Charges	36,52,72

INDEX—*contd.*

Debt—	PAGES.
Debt Position—General Statement	20
Debt Services	5,35,48,63
State Provident Funds	8,108,109,147,152
Debt and other Interest-bearing obligations	152
Deposits and Advances	8,90,109—142,147—149
Deposit Account of Grants for the Economic Development and Improvement of Rural Areas.	25,126,127,156
Deposit Account of Electricity Schemes	110
Deposit Account of Grants from Central Government for the Food Production Drive Schemes.	25,126,127,157
Deposit Account of Grant made by the Indian Central Oil-seeds Committee.	26,126,128,158
Deposit Account of Grant made by the Central Silk Board	26,126,128,157
Deposit Account of the Grant made by the Indian Central Jute Committee.	25,126,127,156
Deposit Account of the Grant made by the Indian Council of Agricultural Research.	25,126,127,156
Deposit Account of the Grant from the Central Government for the Development of Handloom Industries.	25,126,127,156
Deposit Account of the Grant made by the Central Tea Board for welfare of tea planters and labourers.	26,126,128,158
Deposit Account of Grants by the Indian Central Sugar Cane Committee.	25,126,127,157
Deposit Account of the Grant made by the Council of Scientific and Industrial Research.	26,126,128,158
Deposit Account of Securities held by Government	26,126,128,158
Deposit Account of the grant made by the Indian Central Arecanut Committee.	26,126,128,159
Deposit Account of the grant made by the Indian Tobacco Committee	159
Deposit Account of the grant made by the Indian Coconut Committee.	159
Deposit of Local Funds	9,114—119,148
Depreciation Reserve Fund—Government Presses	8,111,112,154
Depreciation Reserve Fund—Government Bus Services	110,153
District Funds	114
Education Funds	114,115—116
Education—Receipts and Charges	36,50,68—69
Electricity Duties—Receipts and Charges	45,59
Electricity Schemes—Receipts and Charges	37,54,75
Entertainment Tax—Receipts and Collection Charges	45,59
Excise Duties—State—Receipts and Charges	34,42,58
Expenditure— Distribution between Charges and Voted	40—41
Extraordinary Items—Receipts and Charges	5,38,56,79

INDEX—*contd.*

	PAGES.
Famine Relief—	
Famine Relief—Charges	37,76
Famine Insurance Fund—Account of	25,111—112,154
Investment of Balance	25,111—112,154
Financial Result of Irrigation Works	18
Floating Debt	7,20,146
Forest—Receipts and Charges	34,44,59
Fund for the promotion of education amongst educationally backward classes.	25,155
General Administration—Charges	36,64—65
General Provident Fund	108,109,152
General Reserve Fund for Cooch Behar	25,111,112,155
Government Account	91—92
Guarantee given by State Government in respect of loans raised by Local Bodies, etc.	22
Indian Civil Service Provident Fund	108,109,152
Indian Civil Service Provident Fund (Non-European Members)	108,109,152
Industries and Supplies—Receipts and Charges	36,52,73
Interest—Receipts	35,48
Interest on Debt and other Obligations—Charges	35,63
Interest on works for which Capital Accounts are kept—Charges	35,60
Irrigation—	
Capital Expenditure	6,39,80,85
Direct Receipts	46—48
Summary of Capital Expenditure on	6,16,39,85
Working Expenses and maintenance of	46—47
Jails and Convict Settlements—Receipts and Charges	36,49,67
Land Revenue—Receipts and Charges	34,42,57
Loans and Advances by the State Government	7,33,90,102—107
Loans from the Central Government	7,11,20,93,94—102
Medical and Charitable Funds	116,117
Medical—Receipts and Charges	36,51,70
Miscellaneous—Receipts and Charges	37,55,78
Miscellaneous Departments—Receipts and Charges	36,53,73

INDEX—concl'd.

	PAGES.
Motor Vehicles Act—	
Receipts under	34,44
Charges on Account of	34,59
Municipal Funds	114—115
Other Miscellaneous Funds	114,118—119
Other Miscellaneous Provident Funds	108,109,152
Other Taxes and Duties—	
Receipts and Charges	34,45,60
Payment of commuted value of Pensions	84,88
Police—Receipts and Charges	36,49,67
Ports and Pilotage—Receipts and Charges	36,50,67
Pre-partition Receipts and Payments	38,56,79
Progressive Capital outlay to end of the year	16,85—88
Public Debt	7,33,90,92—102
Public Health—Receipts and Charges	36,51,71
Receipts from Road Transport Scheme	37,56
Registration—Receipts and Charges	34,44,59
Remittances within India	90,142—143
Reserve Bank of India—Remittances	142—143,149
Revenue and Expenditure—Percentage of Distribution	31—32
Revenue Expenditure	5,33,38
Revenue Receipts	5,33,38
Revenue Deficit	5,33,38
Revenue Position of Government	15—16
Scientific Departments—Charges	36,68
Stamps—Receipts and Charges	34,43,58
Stationery and Printing—Receipts and Charges	37,55,77
Subvention from Central Road Fund	126,155
Summary of General Financial Position	26—28
Superannuation Allowances and Pensions—Receipts and Charges	37,54,77
Taxes on Income other than Corporation Tax—Receipts and Charges	5,34,42,57
Unfunded Debt	8,33,90,108—109,147
Veterinary—Receipts and Charges	36,52,72
MGIPC—S7—78 AGWB (PD)/54—12-9-55—675.	

