

GOVERNMENT OF WEST BENGAL

FINANCE ACCOUNTS

1953-54

AND

THE AUDIT REPORT

1954



सत्यमेव जयते

**PRINTED BY THE GOVERNMENT OF
INDIA PRESS, CALCUTTA, INDIA, 1956.**

ed. how the Fin
information) Sub:
rate (cost on 17.4.58
Liby. file no. 28-2/58.
Price - not mentioned.



34861

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 1953-54	4	4-9
Important variations from Budget Estimates	5	10-16
Revenue position of Government—General Remarks	6	16-17
Capital Outlay outside the Revenue Account—		
Progressive Capital Outlay	7	17-19
Financial results of Irrigation Works	8-9	19-20
Expenditure on important Capital Projects under construction	10	20
Commitments	11-12	20-21
Debt Position—General Statement	13	21-22
Guarantees given by the Government of West Bengal in respect of loans raised by local bodies, etc.	14	23
Balance	15	23-27
Summary of General Financial Position	16	28-29
II.—ACCOUNTS.		
No. 1.—Percentage Distribution of Revenue and Expenditure, 1953-54 . . . . .	..	33-34
No. 2.—General Abstract of Receipts and Disbursements . . . . .	..	35
No. 3.—Summary of Revenue and Expenditure by Major Heads . . . . .	..	36-41
No. 4.—Statement showing the Distribution between Charged and Voted Expenditure. . . . .	..	42-43
No. 5.—Detailed Account of Revenue by Minor Heads . . . . .	..	44-58
No. 6.—Detailed Account of Expenditure by Minor Heads . . . . .	..	59-88
No. 7.—Statement of Capital Expenditure outside the Revenue Account during and to end of the year. . . . .	..	89-92
B.—DEBT, DEPOSITS AND REMITTANCE AND CONTINGENCY FUND.		
I.—REPORT.		
Introductory	1-3	93
Review of balances—		
General Statement of Balances	4-5	94-95
Sections A to M.—Government Account	6-7	95-96
Section N.—Public Debt	8-10	97-108
Section R.—Loans and Advances by State Governments	11-25	108-114
Contingency Fund	26	114
Section O.—Unfunded Debt	27-33	114-115
Section P.—Deposits and Advances	34-124	116-147
Section S.—Remittances	125-129	148-149
Section V.—Cash Balance	130	149

TABLE OF CONTENTS—*concl'd.*

	Reference to	
	Paragraphs.	Pages.
B.—DEBT, DEPOSITS AND REMITTANCE AND CONTINGENCY FUND—<i>concl'd.</i>		
II.—ACCOUNTS.		
No. 1.—Summary of Receipts and Disbursements by Major Heads	..	152-155
No. 2.—Statement showing the Capital and Other Expenditure (outside the Revenue Account) to the end of the year 1953-54 and the principal sources from which funds were provided for that expenditure.	..	156-157
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.	..	158
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.	..	159-165
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.	..	166
Appendix I.—Statement showing the details of commitments referred to in Paragraph 11 of Part A of the Report.	..	167-172
Appendix II.—Statement showing the details of commitments referred to in Paragraph 12 of Part A of the Report.	..	173
Index	174-178

**Finance Accounts of the Government of West Bengal for the year 1953-54
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 1953-54 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 1953-54, 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 1953-54.

NEW DELHI ;

A. K. CHANDA,

The

↓ 2 DEC 1956

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 moneys 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 1953-54 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 1953-54.

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

Receipts.	1	2	3	4	5	Actuals 1953-54.			10		
						Budget Estimates, 1953-54.	Budget Estimates, 1953-54.	Out of Consolidated Fund.		Out of Contingency Fund.	Total.	Variations between Cols. 6 & 7 More (+) Less (-).
							6	7	8	9	

PART I.—CONSOLIDATED FUND.

(1) Revenue.

Principal Heads of Revenue—	1	2	3	4	5	6	7	8	9	10	
Union Excise Duties		1,26,23	1,19,07	-7,16							
Taxes on Income other than Corporation Tax.		7,26,58	7,63,69	+37,11		3,55	3,55	..	3,55	..	
Land Revenue		2,09,57	2,17,30	+7,73		42,73	47,59	..	47,59	+4,86	
State Excise Duties		5,60,60	5,14,69	-45,91		40,18	42,66	..	42,66	+2,48	
Stamps		2,87,00	2,72,44	-14,56		7,17	7,83	..	7,83	+66	
Forest		53,62	61,49	+7,87		68,28	62,04	..	62,04	-6,24	

Registration	42,49	45,72	+3,23	Registration	18,20	18,66	+46
Receipts under Motor - Vehicles Acts.	1,07,45	1,08,49	+1,04	Charges on account of Motor Vehicles Acts.	4,50	4,50	..
Other Taxes and Duties	9,69,00	9,53,48	-15,52	Other Taxes and Duties	17,00	16,39	-61
Total—Principal Heads	30,82,54	30,56,37	-26,17	Total—Direct Demands	2,01,61	2,03,22	+1,61
Irrigation—Net Receipts	3,34	3,13	-21	Irrigation	98,63	1,00,65	+2,02
Debt Services	31,36	31,35	-1	Debt Services	52,32	65,37	+13,05
Civil Administration	2,67,14	3,01,05	+33,91	Civil Administration	23,88,69	25,25,94	+1,37,25
Civil Works and Miscellaneous Public Improvements.	66,37	32,99	-33,38	Civil Works and Miscellaneous Public Improvements.	5,53,38	4,77,59	-75,79
Electricity Schemes—Net Receipts.	-95	-4,43	-3,48	Electricity Schemes	1,49	1,46	-3
Miscellaneous	67,83	1,22,95	+55,12	Miscellaneous	4,41,17	6,86,76	+2,45,59
Contributions and Miscella- neous Adjustments between Central and State Govern- ments.	2,40,23	2,50,80	+10,57	Extraordinary Items	5,67,82	4,08,23	-1,59,59
Extraordinary Items	58,01	9,34	-48,67	Capital Expenditure within the Revenue Account (Details by Major Heads are given in Account No. 3).	21,52	21,28	-24
Total—Revenue	38,15,87	38,03,55	-12,32	Total—Expenditure on Re- venue Account.	43,26,63	44,90,50	+1,63,87
Deficit	5,10,76	6,86,95	+1,76,19				

SUMMARY OF THE TRANSACTIONS FOR 1953-54—*contd.*

Receipts.	Budget Estimates, 1953-54.	Actuals, 1953-54.	More (+) Less (-).	Disbursements.	Budget Estimates, 1953-54.	Actuals 1953-54.			Variations between Cols. 6 & 7 More (+) Less (-).	
						Out of Consolidated Fund.	Out of Contingency Fund.	Total.		
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					22	..	..	..	-22
Agriculture					1,02	1,61	..	1,61	+59	
Industries					5,15	32,20	..	32,20	+27,05	
Multi-purpose River Schemes					13,97,56	10,98,82	..	10,98,82	-2,98,74	
Civil Works					2,95,00	2,62,33	..	2,62,33	-32,67	
Electricity Schemes					13,07	19,35	..	19,35	+6,28	
Other State Works					5,08,58	1,20,21	..	1,20,21	-3,88,37	
Road and Water Transport Schemes.					27,55	35,60	..	35,60	+8,05	
Schemes of State Trading					-1,46,57	3,33,33	..	3,33,33	+4,79,90	
Total					21,01,58	19,03,45	..	19,03,45	-1,98,13	

(3) Debt.

<i>Public Debt—</i>		<i>Public Debt—</i>	
Permanent Debt	2,00,00	3,60,23	+1,60,23
Floating Debt	2,00,00	24,99,62	+22,99,62
Loans from the Central Government.	22,22,60	19,80,95	-2,41,65
Total	26,22,60	48,40,80	+22,18,20

Permanent Debt . . . . .	..	..	..
Floating Debt	2,00,00	24,99,62	24,99,62
Loans from the Central Government.	37,68	33,41	33,41
Total	2,37,68	25,33,03	+22,95,35

Loans and Advances by State Governments—

Recoveries of Loans and Advances.	76,49	95,04	+18,55
Total	76,49	95,04	+18,55

Loans and Advances	5,09,76	4,30,02	4,30,02
Total	5,09,76	4,30,02	-79,74

Total—Consolidated Fund	65,14,96	87,39,39	+22,24,43
Total—Consolidated Fund	71,75,65	93,57,00	+21,81,35

PART II.—CONTINGENCY FUND.

(3) Debt.

Contingency Fund . . . . .	..	50,00	+50,00
Contingency Fund as per Col. 8 under Part I—Consolidated Fund.	..	..	..
Total—Contingency Fund	..	50,00	+50,00

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

SUMMARY OF THE TRANSACTIONS FOR 1953-54—concl'd.

Receipts.	Budget Estimates, 1953-54.	Actuals, 1953-54.	More (+) Less (-).		Disbursements.	Budget Estimates, 1953-54.	Actuals, 1953-54.	Variations between Cols. 6 & 7 More (+) Less (-).	
			2	3				4	5	6	7	8
PART III.—PUBLIC ACCOUNT.									
(1) Debt.									
<i>Unfunded Debt—</i>									
State Provident Funds	94,25	1,07,74	+13,49			54,25	55,91	+1,66	
Total	94,25	1,07,74	+13,49			54,25	55,91	+1,66	
<i>Deposits and Advances—</i>									
Depreciation Reserve Fund—Electricity	2,41	2,22	-19						
Deposits of Depreciation Reserve of Government Commercial concerns.	16,00	13,02	-2,98			3,00		-3,00	
Appropriation for Reduction or Avoid- ance of Debt.	26,63	27,97	+1,34				5	+5	
West Bengal Famine Insurance Fund	12,30	..	-12,30						
Fund for promotion of education amongst educationally backward classes.	11,24	12,30	+1,06			26,63	26,90	+27	
Reserve Fund for protection of Sugar Industry.	..	75	+75			12,00	..	-12,00	

Depreciation Reserve Fund—	1,28	1,32	+4	Fund for promotion of education amongst educationally backward classes.	12,33	12,24	—9
Government Presses	1,28	1,32	+4	Reserve Fund for protection of Sugar Industry.	..	4	+4
Other Reserve Funds	3,00	2,64	—36	Depreciation Reserve Fund—			
Deposits of Local Funds	4,34,15	4,99,13	+64,98	Government Presses	18	21	+3
Civil Deposits	49,94,00	30,18,93	—19,75,07	Other Reserve Funds	21,20	6,85	—14,35
Other Accounts	41,35	15,28	—26,07	Deposits of Local Funds	4,33,35	4,93,16	+59,81
Advances not bearing interest	72,40	89,99	+17,59	Civil Deposits	49,83,60	30,63,16	—19,20,44
Suspense	78,08,20	56,83,43	—21,24,77	Other Accounts	41,28	14,49	—26,79
				Advances not bearing interest	73,90	1,02,44	+28,54
				Suspense	78,08,40	55,25,27	—22,83,13
Total	1,34,22,96	93,66,98	—40,55,98	Total	1,34,15,87	92,44,81	—41,71,06

(2) Remittances.

REMITTANCES—	REMITTANCES—
Remittances	Remittances
Total—Public Account	Total—Public Account
Total—Receipts	Total—Disbursements
Opening Cash Balance	Closing Cash Balance
GRAND TOTAL	GRAND TOTAL

Decrease of cash balance during the year 3,94,83.

(See also paragraph 15 on pages 23-29 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.

Taxes on Income other than Corporation Tax (+37,11).—Mainly larger assignment of Income Tax (28,58) and better collection under Taxes on Agricultural Income (8,21).

Land Revenue (+7.73).—Mainly larger receipts under (i) 'Fixed collections due to credit direct to this head of the collections in the partitioned districts booked previously under a Suspense head pending preparation of new Revenue Records (3,01), (ii) 'Collection of payments for services rendered' (2,98) and (iii) 'Miscellaneous' (3,01) partly set off by smaller receipts under 'Rates and cesses on lands' (1,35).

Forest (+7,87).—Mainly book adjustment in respect of a Saw Mill Division created after the budget stage.

Registration (+3,23).—Mainly larger number of documents received for registration.

Civil Administration (+33,91).—This is a group head and the increase is the net effect of increases and decreases under its components. The important variations under this group head are briefly explained below :—

Education (+16,31).—Mainly larger receipts of fees from Government Colleges (1,30) and larger sale-proceeds of a Bengali Primar (15,17).

Medical (+13,87).—Mainly adjustment of receipts on account of stores supplied during 1947-48 (Post-partition) and 1948-49 (8,03) and larger sale-proceeds of Government lands (5,93).

Agriculture (+5,00).—Mainly larger sale-proceeds of seeds, manures and Agricultural and dairy products (7,22) partly set off by smaller receipts under 'Fisheries' (2,10).

Miscellaneous Departments (+4,76).—Increased receipts mainly under 'Fire Services' (2,65) and 'Factories Act, 1948' (2,10).

Public Health (—3,34).—Mainly smaller receipts under "Miscellaneous" (4,17) partly set off by larger receipts under "Collection of payments for services rendered" (86).

Industries (—3,59).—Mainly smaller sale of cinchona products (8,94) due to availability of a cheaper foreign substitute in the market partly set off by increased receipts from industrial operations (3,23) and cottage and small scale industries (2,28).

Miscellaneous (+55,12).—The increase under this group head occurred under its component head "Miscellaneous" due mainly to larger receipts under 'unclaimed deposits' (18,09) and 'receipts on account of displaced persons' (36,63).

Contributions and Miscellaneous Adjustments between Central and State Governments (+10,57).—Mainly due to grant received from the Union Government for relief of educated unemployed.

Decreases.

Union Excise Duties (—7,16).—Smaller assignment of Union Excise Duties than anticipated.

State Excise Duties (—45,91).—Mainly under ‘Country Spirits’ (35,00) as a result of smaller consumption on account of economic depression and under ‘Opium’ (14,00) due to gradual prohibition.

Stamps (—14,56).—Mainly due to decline in prices of land.

Other Taxes and Duties (—15,52).—Mainly smaller receipts under ‘Entertainment Tax’ and ‘Sales Tax’ due to general lack of purchasing power (39,08) partly set off by larger receipts under ‘Motor Spirit Sales Taxation Act, 1941’ (12,26), ‘Electricity Duty Act, 1935’ (6,47) and ‘Betting Tax’ (4,84).

Civil Works and Miscellaneous Public Improvements (—33,38).—Mainly less transfer from Central Road Fund Account due to smaller programme of Road Fund Works (25,26) and smaller receipts due to lack of demand for irrigation water as a result of adequate and well distributed rain (14,11) partly counterbalanced by larger collection of tolls on roads (1,39) and increased receipts under ‘Miscellaneous’ (2,58).

Electricity Schemes—Net Receipts (—3,48).—Mainly smaller receipts under ‘North Calcutta Rural Electrification Scheme’ (2,36) and increased working expenses on account of a new scheme being undertaken during the year (1,54).

Extraordinary Items (—48,67). Mainly smaller grant from the Union Government for Community Development Projects.

(3) DEBT.

Increases.

Permanent Debt (+1,60,23).—Larger amount of loan raised from the open market by the State Government to finance certain capital projects.

Floating Debt (+22,99,62).—Represents ways and means advances (19,00) and larger drawal of cash credit advance from the Imperial Bank of India mainly to accommodate adjustment of food debits from the Union Government (24,80,62).

Loans and Advances by State Governments (+18,55).—Larger recovery under (i) ‘Miscellaneous loans and advances’ (1,96), (ii) ‘Loans to Municipalities, Port Funds, etc.’ (2,18), (iii) ‘Loans to Cultivators’ (24,66) partly set off by smaller recovery of loans from displaced persons (10,35).

Decrease.

Loans from the Union Government (—2,41,65).—Smaller amount received for (i) relief and rehabilitation of displaced persons (3,93,72), (ii) financing schemes under ‘Community Development Projects’ (1,27,46), (iii) improvement of the Bengal Engineering College (3,00), and (iv) smaller requirement of loan to meet the State Government’s share of the Capital Expenditure of the

Damodar Valley Corporation (1,57,53) partly set off by increased loan for (v) Intensive Food Production Schemes (2,14,36), (vi) Development Projects to cover the short-fall in the amount of promised Central assistance (2,00,50), (vii) development of Handloom and Khadi Industries (10,94), (viii) permanent improvement of Sundarban Area (8,00), and (ix) industrial housing scheme (1,68).

EXPENDITURE.

(1) REVENUE.

Increases.

Land Revenue (+4,86).—The increase occurred mainly under 'Survey, Settlement and Record operations' in connection with the Estates Acquisition Scheme.

State Excise Duties (+2,48).—Mainly due to employment of extra staff for prevention of smuggling (1,83) and payment of arrear compensation (1,13).

Debt Services (+13,05).—Mainly due to (i) less transfer of interest charges to other accounts (24,28), and due to larger payment of interest on (ii) permanent loan (1,41), (iii) Cash credit advances (1,33), (iv) Deposits on Depreciation Reserve on commercial undertakings (4,75) set off by smaller payment of interest on loans taken from the Union Government (18,04) and loans to displaced persons (1,15).

Civil Administration (+1,37,25).—This is a group head and the increase is the net effect of increases and decreases under its components. The important variations under this group head are explained below :—

General Administration (+10,47).—Mainly larger expenditure on publicity work (6,93) and increased election expenses due to payment of arrear charges (2,28).

Education (+11,60).—The increase occurred mainly under the head (i) Grants to University (4,64) ; (ii) Government Professional Colleges (2,03) ; (iii) Miscellaneous (8,63) partly counterbalanced by smaller expenditure under Development Schemes (4,15).

Medical (+9,33).—Mainly (i) adjustment of debit pertaining to the years 1947-48 (Post-partition) and 1948-49 (10,08), (ii) increased expenditure on establishment and maintenance of Health Centres, Auxiliary Government Hospitals and control and prevention of venereal diseases (12,28), (iii) increased grant to non-Government hospitals (3,15) partly set off by less expenditure on works (16,54).

Agriculture (+1,35,21).—The increase is due mainly to the taking up of a new Intensive Food Production Scheme for large scale supply of fertilisers for paddy cultivation and larger expenditure on certain other Development Schemes.

Miscellaneous Departments (+5,24).—Mainly smaller recoveries from other Departments on account of establishment and tools and plants due to slower progress of work (2,94), larger outstanding debit balance in the Suspense account (2,66), expenditure on survey of unemployment (2,95) and increased expenditure on works (98) partly set off by savings due to smaller purchase of Fire Service appliances (3,83).

Jails and Convict Settlements (—10,26).—Mainly decline in Jail population and lesser purchase of raw materials for Jail Manufactures.

Police (—5,26).—The saving occurred mainly under 'Presidency Police' due to some vacancies in the new set up of the Calcutta police left unfilled (9,02) partly counterbalanced by larger expenditure under (i) 'District Executive Force' (2,16) and 'Police Training School' (1,58).

Public Health (—9,55).—Mainly smaller expenditure on schemes for public health purposes (8,73) and in connection with epidemic diseases (5,15) partly set off by larger expenditure on Development Schemes (4,04).

Agriculture—Fisheries (—7,13).—Mainly less expenditure on 'Development Schemes'.

Industries—Cinchona (—3,19).—Mainly less expenditure on packing and distribution charges on account of decline in the sale of cinchona products (1,89), transfer of the scheme for cultivation of medicinal plants, etc.,—under—Industries—Industries due to a change in classification (99) and some vacancies left unfilled (30).

Miscellaneous (+2,45,59).—The increase under this group head is due mainly to large scale relief operations (1,50,74), augmentation of the Contingency Fund in terms of Contingency Fund of West Bengal (Amendment) Act, 1953 (50,00), increased expenditure on displaced persons (29,52) and on local Development Works (11,98) and increased pensionary charges due mainly to migration of a larger number of pensioners from East Pakistan (14,54) partly set off by smaller expenditure under 'Stationery supplied by other Governments' (7,52).

Decreases.

Forest (—6,24).—Mainly smaller payment of land acquisition charges in connection with certain development schemes (11,99) set off by increased expenditure due primarily to some book adjustments in respect of a Saw Mill Division created after the Budget stage (6,25).

Civil Works and Miscellaneous Public Improvements (—75,79).—Mainly smaller outlay on (i) buildings and roads (63,36), (ii) on Development Schemes (10,95) and (iii) less interest charges due to smaller Capital Outlay on Multi-purpose River Scheme (4,40) partly set off by increased expenditure under repairs due to maintenance of a large number of buildings and roads (4,05).

Extraordinary Items (—1,59,59).—Non-adjustment of loss on sale of subsidised food (1,18,20) due to non-completion of *pro forma* Profit and Loss Accounts, slower progress of Community Development Works (56,20) and larger recovery from the Union Government on account of cost of police appointed for the performance of Agency functions (1,94) partly set off by increased expenditure due mainly to payment of compensation for acquisition of land for a food depot and garage (16,99).

(2) CAPITAL.

Increases.

Industries (+27,05).—Mainly investment in shares of State Industrial Finance Corporation (30,00) partly set off by smaller expenditure for development of salt production due to carry over to the next year of the provision for initial expenses for land acquisition etc., (2,01) and slower progress of work under 'Development Schemes' (92).

Electricity Schemes (+6,28).—Mainly increase in the cost of materials and outstanding liabilities of the preceding year carried forward.

Road and Water Transport Schemes (+8,05).—Due to larger number of buses purchased (23,43) partly set off by smaller expenditure for purchase of lands, construction of buildings, sheds, etc., (10,96) and less cost on plant, machinery, tools and equipment (4,42).

Schemes of State Trading (+4,79,90).—Smaller realisation of sale-proceeds in consequence of relaxation of control of rice (13,74,41) and non-adjustment of arrear loss on food stuff due to non-completion of *pro forma* Profit and Loss Account (2,36,59) partly set off by smaller cost of purchase of grains (11,24,63) and less clearance of the amount held under suspense (6,46).

Decreases.

Multipurpose River Schemes (—2,98,74).—Smaller outlay on Mayurakshi Reservoir Project (1,41,21) and smaller advances to Damodar Valley Corporation (1,57,53).

Civil Works (—32,67).—Mainly due to smaller expenditure on “Bus route ” Roads (17,34), Village Roads (9,28) and Major District Roads (8,27) partly counterbalanced by larger expenditure on Bridges (2,15).

Other State Works (—3,88,37).—Mainly smaller outlay on (i) Kanchrapara land development schemes (61,59), (ii) Other housing schemes (6,04), (iii) Schemes for rehabilitation of displaced persons (2,26,44) and (iv) Community Development Projects (94,19).

(3) DEBT.

Increases.

Floating Debt (+22,99,62).—Larger repayment of cash credit advance taken from the Imperial Bank of India for accommodating adjustment of food debits from the Union Government (22,80,62) and repayment of ways and means advance (19,00).

Decreases.

Loans from the Union Government (—4,27).—Smaller repayment of loan received on account of relief and rehabilitation of displaced persons (5,00) and Jute Development Schemes (1,15) partly set off by larger repayment under Intensive Food Production Schemes (1,88).

Loans and Advances by State Governments (—79,74).—Smaller amount of loan granted to displaced persons (72,79) and to private parties and co-operative bodies under various schemes relating to community development projects (32,75) partly set off by larger advances to cultivators (26,63) due to widespread distress in some districts.

PART II.—CONTINGENCY FUND.

RECEIPTS.

Contingency Fund (+50,00).—Post-budget augmentation of the corpus of the Fund in terms of the Contingency Fund of West Bengal (Amendment) Act, 1953.

PART III.—PUBLIC ACCOUNT.

RECEIPTS.

INCREASES.

(1) *Debt.*

State Provident Funds (+13,49).—Larger deposits in the (i) General Provident Fund (11,18), (ii) Contributory Provident Fund (1,54) and (iii) I.C.S. Provident Fund (63) and (iv) I.C.S. (Non-European Members) Provident Fund (14).

Deposits of Local Funds (+64,98).—Larger deposits under (i) Education Funds (49,68), (ii) District Funds (8,81), (iii) Municipal Funds (6,74) partly set off by smaller deposits under (iv) Medical and Charitable Funds (14) and (v) Other Miscellaneous Funds (11).

Advances not bearing interest (+17,59).—Mainly larger recoveries of (i) advances of pay etc., made to Government servants (6,42), (ii) Special advances (7,60) and larger credits under Forest Advances (3,62).

(2) *Remittances.*

Remittances(+53,88,64).—The transactions under this head were not provided for in the budget.

DECREASES.

West Bengal Famine Insurance Fund (—12,30).—No investment having been made during the year, there was no return on maturity.

Civil Deposits (—19,75,07).—Mainly smaller deposits under (i) Personal Deposits (19,52,24), (ii) Deposits of the Chairman, Calcutta Improvement Trust Tribunal (24,98), (iii) Deposits for work done for Public Bodies or individuals (15,90) and (iv) Deposits on account of cost price of liquor, *ganja* and *bhang* (6,57) partly set off by larger deposits under (v) Revenue Deposits (27,79) (vi) Criminal Courts' Deposits (5,17) and (vii) Civil Deposits (4,64).

Other Accounts (- 26,07).—Mainly smaller amount of subvention received from the Central Government on account of works met from the Central Road Fund.

Suspense (—21,24,77).—Mainly decrease under (i) Other Suspense Accounts (33,34,72) and (ii) pre-audit cheques issued (87,81) partly off set by increase under Deposit account with the Imperial Bank of India for financing procurement operations (12,96,96).

DISBURSEMENTS.

INCREASES.

(1) *Debt.*

Deposits of Local Funds (+59,81).—Larger withdrawals under (i) Education Funds (44,08), (ii) District Funds (9,25), (iii) Other Miscellaneous Funds (4,72) and (iv) Municipal Funds (1,91) partly off set by smaller withdrawal under Medical and Charitable Funds (15).

Advances not bearing Interest (+28,54).—Mainly larger advances (i) of pay, etc., to Government servants (3,31), (ii) under Public Works (20,38) and (iii) Forest (3,59).

(2) *Remittances.*

Remittances (+53,89,86).—The transactions under this head were not provided for in the budget.

DECREASES.

(1) *Debt.*

West Bengal Famine Insurance Fund (—12,00).—No investment was made during the year.

Other Reserve Funds (—14,35).—Smaller transfer of funds due to less expenditure on Cooch Behar Development Schemes.

Civil Deposits (—19,20,44).—Mainly smaller withdrawals under (i) Personal Deposits (19,36,30), (ii) Deposits of the Chairman, Calcutta Improvement Trust Tribunal (19,61), (iii) Deposits for work done for Public Bodies or individuals (12,22) and (iv) Deposits on account of cost price of liquor, *ganja* and *blang* (5,84) partly set off by larger withdrawals under (v) Revenue Deposits (31,92), (vi) Civil Deposits (23,86) and (vii) Criminal Courts Deposits (2,09).

Other Accounts (—26,79).—Mainly smaller expenditure from (i) Subventions from the Central Road Fund (25,24) and (ii) Grants from the Indian Council of Agricultural Research (1,46).

Suspense (—22,83,13).—Mainly decrease under (i) Other Suspense Accounts (36,01,59) and pre-audit cheques issued (1,30,69) partly set off by increase under Deposit Account with the Imperial Bank of India for financing procurement operations (14,48,00).

REVENUE POSITION OF GOVERNMENT—GENERAL REMARKS.

6. The revenue receipts and expenditure for the year under review amounted to 38,03,55 and 44,90,50 as against the estimates of 38,15,87 and 43,26,63 respectively. The net result was a revenue deficit of 6,86,95 against an estimated deficit of 5,10,76. This setback in revenue position to the extent of 1,76,19 was effected by a fall of 12,32 in revenue receipts and increase of 1,63,87 in revenue expenditure.

On the revenue side, the principal heads of revenue registered a net fall of 26,17 mainly on account of smaller assignment of Union Excise Duties (7,16) and lesser yields than anticipated under State Excise Duties (45,91), Stamps (14,56) and Other Taxes and Duties (15,52) partly set off by larger assignment of Taxes on Income (37,11) and better collections under Land Revenue (7,73), Forest (7,87) and Registration (3,23). Other appreciable decreases occurred under Civil Works (33,38), and Extraordinary Items (48,67) and were due mainly to less transfer from the Central Road Development Fund on account of slow progress of work, lack of demand for irrigation water as a result of adequate and well-distributed

rain fall and smaller grant for Community Development Projects. The total decrease of 85,75 under the heads other than the principal heads of revenues was, however, much more than off set by larger collections under Civil Administration (33,91) Miscellaneous (55,12) and Grant-in-aid from the Union Government (10,57) owing primarily to increased receipts on account of fees and sale proceeds of a Bengali Primer, adjustment of arrear receipts, larger realisation on account of unclaimed deposits, displaced persons and sale proceeds of Government lands and grants received from the Union Government for relief of educated unemployed.

On the expenditure side, the net increase of 1,63,87 was the net effect of increases of 4,06,37 under certain heads and decreases of 2,42,50 under others. Notable increases occurred under Debt Services (13,05) Civil Administration (1,37,25) and Miscellaneous (2,45,59) and were due mainly to less transfer of interest charges to other accounts and larger payment of interest of Deposits on Depreciation Reserve on commercial undertakings set off by smaller payment of interest on loans taken from the Union Government, increased expenditure on Development Schemes, large scale relief operations, augmentation of the Contingency Fund in terms of Contingency Fund of West Bengal (Amendment) Act, 1953 and increased expenditure on displaced persons and on pensionary charges due to migration of a large number of pensioners from East Pakistan. Against these increases there was a substantial reduction under Civil Works (75,79) and Extraordinary Items (1,59,59) mainly as a result of smaller outlay on buildings and less expenditure on Development Schemes, non-adjustment of loss on sale of subsidised food owing to non-completion of *pro forma* profit and loss accounts and slower progress of Community Development Works.

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 1953-54 :—

Nature of Expenditure.	Expenditure up to 1952-53.	Expenditure during 1953-54.	Total.
1	2	3	4
65-A. Capital Outlay on Forests	13	—	13
68. Construction of Irrigation, etc., Works	2,49,73	*	2,49,73
71. Capital Outlay on Schemes of Agricultural Improvement and Research.	15,71	1,61	17,32
72. Capital Outlay on Industrial Development	29,38	32,20	61,58
80-A. Capital Outlay on Multipurpose River Schemes	28,41,82	10,98,82	39,40,64
81. Capital Account of Civil Works Outside the Revenue Account.	11,19,15	2,62,33	13,81,48

* An expenditure of (—) Rs. 394 was booked during the year.

Nature of Expenditure.	Expenditure up to 1952-53.	Expenditure during 1953-54.	Total.
1	2	3	4
81-A. Capital Outlay on Electricity Schemes .	97,29	19,35	1,16,64
82. Capital Account of Other State Works outside the Revenue Account.	3,88,98	1,20,21	5,08,89(a)
82-B. Capital Outlay on Road and water Transport Schemes, outside the Revenue Account.	1,71,68	35,60	2,07,28
83. Payment of Commuted Value of Pensions .	4,73	..	4,73
85-A. Capital Outlay on State Schemes of Government Trading.	—3,82,19	3,33,33	—48,86
TOTAL .	45,36,41	19,03,45	64,39,56(a)

(a) Decrease of 30 in the progressive expenditure is due to a correction since made.

65.A. Capital Outlay on Forests.—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 89.

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, (4) Development of Salt Production and (5) Investment in shares of the West Bengal Finance Corporation which is intended to provide long-term credit facilities to small and medium scale industries in the State.

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

81. Capital 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, (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 Railways in Calcutta, (4) Tollygunge Land Development Scheme, (5) Scheme for building residential flats in Calcutta and (6) Schemes in connection with the Rural-cum-Urban Community Projects undertaken under the All-India Community Development Schemes and National Extension Service Programme.

82-B. *Capital Outlay on Road and ^{Water} Transport Schemes Outside the Revenue Account.*—The expenditure represents outlay on the State Transport Service introduced for improvement of transport facilities in Greater Calcutta and Cooch Behar.

83. *Payment 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 1953-54.		Net revenue excluding interest.	Net profit or loss after meeting interest.	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.	
	During 1953-54.	To end of 1953-54	Direct revenue (Public Works Receipts).	Portion of land revenue due to works.							
1	2	3	4	5	6	7	8	9	10	11	12
A.—IRRIGATION WORKS.											
<i>Unproductive.</i>											
Midnapore Canal	83,07	2,15	..	2,15	4,50	-2,35	2.8	3,53	-5,88	7.0	
Bakreswar Irrigation Scheme	7,01	10	..	16	17	-1	0.1	30	-31	4.4	
Damodar Canal Project	1,28,83	12,67	..	12,67	8,40	+4,27	3.3	5,47	-1,20	0.9	
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.											
<i>Unproductive.</i>											
Hijli Tidal Canal	25,51	41	..	41	2,40	-1,99	7.8	1,08	-3,07	12.0	
Calcutta and Eastern Canals	21,82	2,90	..	2,90	8,03	-5,13	23.5	03	-0,06	27.7	
Sunderbans Steamer Route	7,53	50	..	50	16	+34	4.5	32	+2	0.2	
Dredging " Bidyadhari "	(a)7,96	..	..	..	..	..	..	34	-34	4.2
Dredger " Burdwan "	13,63	..	..	..	48	-48	3.5	58	-1,06	7.7
TOTAL	2,95,36	18,79	..	18,79	24,14	-5,35	1.8	12,55	-17,90	6.0	

(a) Excludes 3,00 met from contributions.
The percentage of net loss in the year was 6.0 on the Capital Outlay to end of the year.

9. Works in the Irrigation and Waterways 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 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 2nd August, 1921 and 31st March, 1941; 4 per cent. for those sanctioned between 1st April, 1941 and 31st March, 1949 and $3\frac{3}{4}$ per cent. between 1st April, 1949 and 16th August, 1954. With effect from 17th August, 1954, the Government of India have fixed $4\frac{1}{2}$ per cent. as the productivity test rate in regard to all projects financed by the Central Government or such of the State Works in the Development plans for which loans may be asked for from the Centre. The productivity test involves certain *pro forma* adjustments which do not appear in the regular Government Accounts. If a work classed as 'Productive' fails to yield the prescribed return for three successive years, it is transferred to the 'Unproductive' class. Similarly, if a work, classed as 'Unproductive' succeeds in yielding for three successive years the prescribed return, it is transferred to the 'Productive' class.

There is no productive work in this 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 multipurpose 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 1953-54 paid by the Government of West Bengal was 29,93,61.

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 multipurpose river scheme under the Major Head "80-A" with effect from the year 1949-50. The expenditure on the scheme to end of 1953-54 amounted to 9,47,03.

COMMITMENTS.

11. The Appendix I 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 1953-54 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. 6,43·80 lakhs in respect of schemes debitable to the revenue account.

FIVE-YEAR PLAN.

12. Appendix II contains a statement showing the extent to which the Government of West Bengal stands committed at the end of 1953-54 to expenditure on the Five-Year Plan.

DEBT POSITION—GENERAL STATEMENT.

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

Nature of Debt.	Amount of Debt on		Difference (+) or (—).
	1st April, 1953.	31st March, 1954.	
1	2	3	4
Permanent Debt	3,75,00	7,35,23	+3,60,23
Floating Debt . . . . .	.	..	..
Loans from the Central Government	54,53,52	74,01,06	+ 19,47,54
Unfunded Debt	(a)4,79,64	5,31,47	+ 51,83
Gross Total Debt	(a)63,08,16	86,67,76	+23,59,60
<i>Deduct</i> —Outstanding loans and advances made by Government.	—19,61,70	—22,96,68	— 3,34,98
Net Debt	(a)43,46,46	63,71,08	+20,24,62

(a) Balance reduced by 50 by way of correction of pre-Partition balance.

The above statement will show that there was an increase of 20,24,62 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 3,60,23 was raised during the year at 4 per cent. per annum redeemable at par in 1963. Full particulars of the loans raised will be found in paragraph 9 of Part B of the report on page 97.

The following arrangements have been made for the amortisation of the loans :—

Depreciation Fund.—A sum equal to 1½ 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

sum of 5,62 was adjusted to the Depreciation Fund and a sum of 21,01 to the Sinking Fund. A sum of 1,34 was also received as interest on the investments made in the previous year. Out of this total sum of 27,97 a sum of 26,90 was invested during the year. The particulars of the adjustments and investments are given below :—

Amount adjusted during the year—

Depreciation Fund for 3½ per cent. West Bengal Loan, 1962	2,62
Depreciation Fund for 4 per cent. West Bengal Loan, 1964	3,00
Sinking Fund for 3½ per cent. West Bengal Loan, 1962	10,70
Sinking Fund for 4 per cent. West Bengal Loan, 1964	10,31

Amount invested during the year—

In 4 per cent. West Bengal Loan, 1963	26,90
---	-------

(ii) *Loans from the Central Government.*—This includes 1,95,04 on account of the West Bengal Government's share of the total 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 paragraph 10 of the Report in Part B at pages 98-108.

(iii) *Unfunded Debt.*—This comprises the Provident Fund Balances of Government Servants.

(iv) *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 25 *et seq* of Part B Report. The interest received by Government in respect of such loans and advances amounted to 17,05.

(v) *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	19,81
(2) Interest on Floating Debt	2,34
(3) Interest on loan taken from the Central Government	1,35,52
(4) Interest on State Provident Fund Balances	16,07

Total	1,73,74

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

14. The statement given below indicates guarantees given by the Government of West Bengal and outstanding on 31st March, 1954:—

Name of the public or other body for which the guarantee is given.	Statutory authority if any, for the giving of the guarantee.	Form and extent of guarantee.	Maximum Amount guaranteed.	Sums guaranteed outstanding on 31st March, 1954.	REMARKS.
1	2	3	4	5	6
West Bengal Provincial Co-operative Bank Ltd.	Nil.	In respect of an advance from the Reserve Bank of India at concessional rate of interest for grant of crop loans through Co-operatives.	75,00 but the said Bank actually received 73,00 from the Reserve Bank of India.	6,00	.
The Baraset-Basirhat Light Railway.	The Government of West Bengal.	Guaranteed for creating the Cash Credit facility for an overdrawal upto Rs. 2 lakhs with the Imperial Bank of India (now State Bank of India).	2,00	2,00	
New Howrah Bridge Commissioners.	Local Government in exercise of the powers conferred by sub-section 2 of Section 6 of the Howrah Bridge Act, 1926.	(i) 3½% loan 1936-56-66 whole. (ii) 3½% loan 1937-56-66 whole.	(i) 1,50,00 (ii) 1,50,00	(i) 92,38 (ii) 1,06,19	New Howrah Bridge Debentures are being purchased and cancelled by the Commissioners to reduce liability.

BALANCE.

15. (i) The following statement shows the actual "Ways and Means" position of the Government of West Bengal month by month, during 1953-54:—

Month.	Opening Cash Balance.		Receipts.	Disbursements.	Closing Cash Balance.	
	In Treasuries.	In Bank.			In Treasuries.	In Bank.*
1	2	3	4	5	6	7
1953—						
April . . .	12,40	7,46,85	14,28,04	17,40,62	36,65	4,10,02
May . . .	36,65	4,10,02	20,61,44	22,88,12	28,42	1,91,57
June . . .	28,42	1,91,57	17,47,77	17,02,20	€5,80	1,99,77
July . . .	65,80	1,99,77	21,52,27	18,45,14	43,56	5,29,14
August . . .	43,56	5,29,14	20,22,53	22,43,07	52,40	2,99,76
September . . .	52,40	2,99,76	23,78,44	23,36,15	80,36	3,14,09
October . . .	80,36	3,14,09	16,25,48	16,77,82	58,52	2,83,59
November . . .	58,52	2,83,59	17,13,24	16,57,73	46,32	3,51,30
December . . .	46,32	3,51,30	25,38,69	26,95,16	44,40	1,96,75
1954—						
January . . .	44,40	1,96,75	21,63,50	20,19,06	47,08	3,42,51
February . . .	47,08	3,42,51	18,87,05	20,01,06	51,56	2,20,02
March . . .	51,56	2,20,02	48,88,13	47,95,29	2,76	3,61,66

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

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. A "Ways and Means" advance of 19,00 was taken and repaid during the year and no treasury bills were issued. A sum of 1 was paid during the year as interest on the "Ways and Means" advance.

(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, 1953.	Amount taken.	Amount repaid.	Balance on 31st March, 1954.	Interest
1	2	3	4	5	6
1953—					
April	4,08,79	3,00,00	..	..
May	1,77,86	2,73,29	..	..
June	74,46	75,00	..	..
July	98,36	86,28	..	..
August	66,08	39,16	..	..
September	34,79	86,60	..	..
October	1,67,34	1,67,34	..	..
November	3,81,15	2,00,00	..	..
December	3,04,67	3,25,00	..	..
1954—					
January	1,26,31	1,00,00	..	..
February	3,15,32	75,00	..	..
March	3,25,49	7,52,95	..	..
TOTAL	..	24,80,62	24,80,62	..	2,33

(iii) Cash credit advances of 24,80,62 taken during the year were fully repaid. A sum of 2,33 was paid to the Bank as interest.

(iv) In additions to the closing balance of 3,64,42, on the 31st March 1954, 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 Suspense head

“Cash Balance Investment Account”. In addition to the balance of investment in the preceding year (45,02), a part of the cash balance (51,90) was invested in 4 per cent. West Bengal Loan, 1963, which, however, was discharged during the year. The interest of 2,22 realised on the investment was 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, 1953.	31st March, 1954.
(1) Cash Balance Investment Account, <i>vide</i> paragraph 113 of Part B of this compilation.	45,02	45,02
(2) Earmarked Investments (as shown in Sub-paragraph (v) below).	48,14	₹71,60
TOTAL	93,16	1,16,62

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

	1st April, 1953.	31st March, 1954.
Cash <i>vide</i> Sub-paragraph (i)	7,59,25	3,64,42
Investments	93,16	1,16,62
TOTAL	8,52,41	4,81,04

The decrease of 3,71,37 in the balance is explained below :—

	Increases.	Decreases.
(1) Net debt outstanding (<i>vide</i> paragraph 12 <i>ante</i>)	20,24,62	..
(2) Revenue Deficit	..	6,83,95
(3) Capital expenditure outside the Revenue Account	..	19,03,45
(4) Contingency Fund	50,00	..
(5) Difference of receipts and disbursements under deposit and remittance heads (Other than Unfunded Debt) and Investments.	1,44,41	—
TOTAL	22,19,03	25,90,40
Net decrease		3,71,37

(v) The following statement shows in detail the earmarked balances (in cash and investments) held by Government in respect of various accounts at the beginning and at the close of the year under review. It will be seen therefrom that there was an increase of 38,22 during the year in the total balance :—

Name of Reserve Fund or Deposit Account.	Balance on 1st April, 1953.			Balance on 31st March, 1954.		
	Cash.	Invest- ments.	Total.	Cash.	Invest- ments.	Total.
	2	3	4	5	6	7
1. Depreciation Reserve Fund of State Buses.	16,85	..	16,85	29,86	..	29,86
2. Depreciation Reserve Fund—Electricity Schemes.	72	..	72	2,95	..	2,95
3 Sinking Fund . . . . .	..	13,32	13,32	1,07	40,22	41,29
4. West Bengal Famine Insurance Fund	5,11	9,94	15,05	5,11	9,94	15,05
5. General Reserve Fund for Cooch Behar.	92,58	24,88	1,17,46	88,37	21,44	1,09,81
6. Depreciation Reserve Fund—Government Presses	6,74	..	6,74	7,85	..	7,85
7. Fund for promotion of education amongst educationally backward classes	..	..	..	6	..	6
8. Fund for protection of Sugar Industry	..	..	..	71	..	71
9. Subventions from Central Road Fund. . .	3,61	..	3,61	..	..	..
10. Deposit Account of the grant for economic development and improvement of rural areas.	42	..	42	42	..	42
11. Deposit Account of the grant made by the Indian Central Jute Committee.	18	..	18	18	..	18
12. Deposit Account of the grant made by the Indian Council of Agricultural Research.	11	..	11	2,28	..	2,28
13. Deposit Account of the grant from the Indian Sugar Cane Committee.	79	..	79	1,22	..	1,22
14. Deposit Account of the grant from the Central Government for the Development of Handloom Industry.	24	..	24	1,72	..	1,72
15. Deposit Account of the grant from the Central Government under the Food Production Drive Scheme.	62,30	..	62,30	62,30	..	62,30

Name of Reserve Fund or Deposit Account.	Balance on 1st April, 1953.			Balance on 31st March, 1954.		
	Cash.	Invest- ment.	Total.	Cash.	Invest- ment.	Total.
	1	2	3	4	5	6	7
16. Deposit Account of the grant made by the Central Silk Board.	6	..	6	6	..	6
17. Deposit Account of the grant made by the Central Oil Seeds Committee.	23	..	23	20	..	20
18. Deposit Account of the grant made by the Central Tea Board.	1,00	..	1,00	1,00	..	1,00
19. Deposit Account of the grant made by the Council of Scientific and Industrial Research.	1	..	1	1	..	1
20. Deposit Account of the grant made by the Central Arocanut Committee.	7	..	7	14	..	14
21. Deposit Account of the grant made by the Indian Central Tobacco Committee.	..	..	..	5	..	5
22. Deposit Account of the grant made by the Indian Central Coconut Committee.	..	..	..	1	..	1
23. Deposit Account of the grant made from the Central Cotton Fund.	..	..	..	21	..	21
24. Deposit Account of Securities held by Government.	3,17	..	3,17	3,17	..	3,17
25. Deposit Account of the grant made by the Indian central Lac cess committee.	..	..	..	*	..	*
TOTAL .	1,94,19	48,14	2,42,33	2,08,95	71,60	2,80,55

*Balance stands at Rs. 211.

The nature of the balances has been explained in paragraphs 35 to 47 and 82 to 95 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, 1953.	31st March, 1954.
Cash	5,65,06	1,55,47
Investments	45,02	45,02
TOTAL .	6,10,08	2,00,49

SUMMARY OF GENERAL FINANCIAL POSITION

16. As explained in paragraph 6 *ante* dealing with revenue position of the State Government there was a revenue deficit of 6,86,95 against an estimated deficit of 5,10,76. The net transactions under Capital, Debt, Deposit and Remittance heads, however, registered an improvement of 3,15,58. There was no change in the balance under Investments. The net effect was that the Cash balance of the State (*including investments*) was reduced from 8,52,41 to 4,81,04. This deterioration of 3,71,37 in the cash position was contributed by a revenue deficit of 6,86,95 partly off set by an improvement in the transaction under Debt, Deposit and Remittance heads to the tune of 3,15,58.

The debt position also showed an increase in the net liability of the State from 43,46,46 to 63,71,08 the increase being mainly on account of loans to the extent of 3,60,23 raised by the State Government for financing certain projects involving Capital expenditure and loans aggregating 19,47,54 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 loans amounting to 75,00 was repaid during the year. The advances taken from the Imperial Bank of India for financing procurement operations were fully repaid during the year. The balance under unfunded debt was 5,31,47 while under loans and advances granted by the State Government the balance outstanding stood at 22,96,68. The monthly Cash Balance in the Reserve Bank and at treasuries remained satisfactory except on one occasion when a "Ways and Means" advance of 19,00 had to be taken, which, however, was fully repaid during the year.

The net liability of the State on account of Public Debt etc., at the close of the year was 68,49,47 as indicated in the following statement:—

ASSETS.		LIABILITIES.	
Loans and Advances by State Governments.	22,96,68	Public Debt	81,36,29
		Contingency Fund	1,00,00
		Unfunded Debt	5,31,47
Balance—			
Investments	1,16,62	Deposits and Advances	9,46,75
Cash	3,64,42	Remittances	—87,32
	<hr/>		<hr/>
TOTAL	27,77,72	TOTAL	96,27,19
	<hr/>		<hr/>
Net Liability	68,49,47		
	<hr/>		

The net liability on 31st March, 1953 was 42,59,82. There has thus been an increase of 25,89,65 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 6,43.80 lakhs in future years in respect of certain sanctioned schemes costing Rs. 1 lakh or more debit to revenue.

As against these liabilities and commitments the State owned assets of a Capital nature in the shape of Irrigation Projects, Civil Works, Multipurpose River Schemes, Schemes of Agricultural Improvement and Research, Industrial Development, Electricity and Road Transport, etc., in which Rs. 65,29.32 lakhs (including 1.70 and 30 lakhs invested in shares of a Salt Company and the West Bengal Finance Corporation respectively) had been invested up to the end of the year under review and also some other 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 investments of Rs. 1.70 and 30 lakhs are given below :—

Name of Private Company.	Number and Types of shares purchased.	Purchase price and total amount invested.	Market value of shares on the 31st March, 1954.	Amount of dividend declared.	Amount credited to Government after deduction of Income-Tax.
1	2	3	4	5	6
Rs.					
The Bengal Salt Company.	6,800 Ordinary shares of Rs. 25 each.	1,70,000	Not quoted.	On the profit of 1952=1 per cent. On the profit of 1953=1½ per cent.	Rs. 1,200
The West Bengal Finance Corporation.	30,000 Ordinary shares of Rs. 100 each.	30,00,000	Shares not placed in the market.	3½ per cent.	Nil.

A.—GENERAL FINANCE ACCOUNTS.

Part II.—Accounts.

No. 1.—PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE, 1953-54

1	Amount in thousands of rupees.	Percentage of total revenues.	Percentage of total expenditure.
1	2	3	4
REVENUE RECEIPTS—			
A.—Principal Heads of Revenue—			
II.—Union Exoise Duties	1,19,07	3·14	2·65
IV.—Taxes on Income other than Corporation Tax.	7,63,69	20·07	17·01
VII.—Land Revenue	2,17,30	5·71	4·84
VIII.—State Excise Duties	5,14,69	13·53	11·47
IX.—Stamps	2,72,44	7·16	6·07
X.—Forest	61,49	1·62	1·37
XI.—Registration	45,72	1·20	1·02
XII.—Receipts under Motor Vehicle Acts.	1,08,49	2·85	2·42
XIII.—Other Taxes and Duties . . .	9,53,48	25·07	21·23
Total—Principal Heads of Revenue .	30,56,37	80·35	68·08
C.—Irrigation, Navigation, Embankment and Drainage Works.	3,13	08	07
E.—Debt Services	31,35	·82	·69
F.—Civil Administration	3,01,05	7·92	6·70
H.—Civil Works and Miscellaneous Public Improvements.	32,99	·87	·73
I.—Electricity Schemes	—4,43	—·11	—·09
J.—Miscellaneous	1,22,95	3·23	2·74
L —Contributions and Miscellaneous Ad- justments between Central and State Governments.	2,50,80	6·59	5·58
M.—Extraordinary Items	9,34	·25	·20
Total—Receipts .	38,03,55	100·00	84·70

No. 1.—PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE, 1953-54—*contd.*

— 1	Amount in thousands of rupees. 2	Percentage of total revenues. 3	Percentage of total expenditure. 4
REVENUE EXPENDITURE—			
A.—Direct Demands on the Revenue—			
4.—Taxes on Income other than Corporation Tax.	3,55	.09	.08
7.—Land Revenue	47,59	1.25	1.06
8.—State Excise Duties	42,66	1.12	.95
9.—Stamps	7,83	.21	.17
10.—Forest	62,04	1.63	1.38
11.—Registration	18,66	.49	.42
12.—Charges on account of Motor Vehicles Acts.	4,50	.12	.10
13.—Other Taxes and Duties	16,39	.43	.36
Total—Direct Demands on the Revenue	2,03,22	5.34	4.52
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.	1,00,65	2.65	2.24
E.—Debt Services	65,37	1.72	1.45
F.—Civil Administration	25,25,94	66.41	56.26
H.—Civil Works and Miscellaneous Public Improvements.	4,77,59	12.55	10.64
I.—Electricity Schemes	1,46	.04	.03
II.—Capital Account of Electricity Schemes within the Revenue Account.	8,83	.23	.19
J.—Miscellaneous	6,86,76	18.05	15.30
JJ.—Miscellaneous Capital Account within the Revenue Account.	12,45	.33	.28
M.—Extraordinary Items	4,08,23	10.74	9.09
Total—Expenditure within the Revenue Accounts.	44,90,50	1,18.06	1,00.00

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

Receipts.	Actuals for 1953-54.	Disbursements.	Actuals for 1953-54.
1	2	3	4
<i>Part I.—Consolidated Fund.</i>			
	Rs.		Rs.
Ordinary revenue receipts	37,94,21,023	Revenue expenditure . . .	44,69,22,122
Extraordinary receipts .	9,33,673	Capital expenditure within the Revenue Account.	21,28,290
(A) Total—Revenue receipts.	38,03,54,696	(A) Total—Expenditure on Revenue Accounts.	44,90,50,412
		Capital expenditure outside the Revenue Account.	19,03,45,876
Public Debt incurred .	48,40,79,999	Public Debt discharged .	25,33,02,860
Loans and Advances by State Governments.	95,03,940	Loans and Advances by State Governments.	4,30,01,303
Total—Consolidated Fund	87,39,38,635	Total—Consolidated Fund	93,57,00,451
<i>Part II.—Contingency Fund.</i>			
Contingency Fund . . .	50,00,000	Contingency Fund . . .	..
<i>Part III.—Public Account.</i>			
Unfunded Debt incurred .	1,07,73,805	Unfunded Debt discharged .	55,90,782
Deposits and Advances .	93,66,98,139	Deposits and Advances .	92,44,80,734
Remittances	53,88,64,102	Remittances	53,89,86,054
Total—Public Account .	1,48,63,36,046	Total—Public Account .	1,46,90,57,570
Total—Receipts .	2,36,52,74,681	Total—Disbursements .	2,40,47,58,021
(B) (Opening) Cash Balance	7,59,24,989	(B) (Closing) Cash Balance .	3,64,41,649
GRAND TOTAL .	2,44,11,99,670	GRAND TOTAL .	2,44,11,99,670

(A) Revenue Deficit during the year.....Rs. 6,86,95,716

(B) Decrease of Cash Balance during the year....Rs. 3,94,83,340

See also paragraph 15 of the Report.

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

Heads of Revenue.	Actuals for 1953-54.	Actuals for 1953-54.				Total.	Charged.		Voted.		Total.	GRAND TOTAL.
		Heads of Expenditure.	Out of Consolidated Fund.	Out of Consolidated Fund.	Out of Consolidated Fund.		Out of Consolidated Fund.	Out of Consolidated Fund.	Out of Consolidated Fund.			
1	2	3	4	5	6	7	8	9	10			
A.—Principal Heads of Revenue—												
II.—Union Excise Duties.	1,19,07,000											
IV.—Taxes on Income other than Corporation Tax and Estate Duty.	7,63,69,376	4.—Taxes on Income other than Corporation Tax.				3,55,457		3,55,457			3,55,457	
VII.—Land Revenue	2,17,30,355	7.—Land Revenue				47,59,393		47,59,393			47,59,393	
VIII.—State Excise Duties	5,14,69,224	8.—State Excise Duties	170			42,65,639		42,65,639			42,65,639	
IX.—Stamps	2,72,43,451	9.—Stamps				7,83,042		7,83,042			7,83,042	
X.—Forest	61,48,522	10.—Forest				62,03,606		62,03,606			62,03,606	
XI.—Registration	45,72,377	11.—Registration				18,66,134		18,66,134			18,66,134	
XII.—Receipts under Motor Vehicles Acts.	1,08,48,470	12.—Charges on account of Motor Vehicles Acts.	4,50,000									4,50,000
XIII.—Other Taxes and Duties.	9,53,48,190	13.—Other Taxes and Duties	1,126			16,37,490		16,37,490			16,37,490	
Total	30,56,36,965	Total	4,51,296			1,98,70,761		1,98,70,761			2,03,22,057	

C.—Irrigation, Navigation, Embankment and Drainage Works—		C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—			
Gross Receipts—		17.—Interest on works for which Capital Accounts are kept.	12,55,269
Direct Receipts	18,78,968	18.—Other Revenue Expenditure financed from ordinary Revenues.	88,10,073
Deduct—Working Expenses	—24,14,285	Total	12,55,269
Net Receipts	—5,35,317		88,10,073
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—		22.—Interest on Debt and other obligations.	1,79,19,514
Direct Receipts	8,49,642	Deduct—	
Deduct—Refunds	—1,421	(1) Interest transferred to Commercial Departments.	—40,33,125
Net Receipts	8,48,221	(2) Interest on Capital advanced to Damodar Valley Corporation.	—99,78,954
Total	3,12,904	(3) Interest transferred to Transport Department for State Buses.	—33,908
F.—Debt Services—		Deduct—Total	—1,40,45,987
XX.—Interest	31,34,713	Net amount met out of ordinary revenues.	38,73,527
Total	31,34,713	23.—Appropriation for Reduction or Avoidance of Debt.	26,63,000
		Total	65,36,527
			12,55,269
			88,10,073
			1,79,19,514
			—40,33,125
			—99,78,954
			—33,908
			—1,40,45,987
			38,73,527
			26,63,000
			65,36,527
			1,00,65,342
			1,79,19,514
			—40,33,125
			—99,78,954
			—33,908
			—1,40,45,987
			38,73,527
			26,63,000
			65,36,527
			1,00,65,342

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

Heads of Revenue.	Actuals for 1953-54.	Heads of Expenditure.	Actuals for 1953-54.					Total.	GRAND TOTAL.
			Charged.		Voted.				
1	2	3	4	5	6	7	8	9	10
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Civil Administration—		F.—Civil Administration—							
XXI.—Administration of Justice.	39,97,621								
XXII.—Jails and Convict Settlements.	7,24,563	25.—General Administration	8,53,474	..	8,53,474	2,47,30,220	..	2,47,30,220	2,55,83,694
XXIII.—Police	23,63,033	27.—Administration of Justice	27,27,722	..	27,27,722	81,48,118	..	81,48,118	1,08,75,840
XXIV.—Ports and Pilotage	70,708	28.—Jails and Convict Settlements.	..	..	..	79,57,875	..	79,57,875	79,57,875
XXV.—Education	36,69,454	29.—Police	..	..	..	5,83,55,509	..	5,83,55,509	5,83,55,509
XXVI.—Medical	44,27,344	30.—Ports and Pilotage	..	..	..	6,93,151	..	6,93,151	6,93,151
XXVII.—Public Health	4,89,930	36.—Scientific Departments	..	..	..	70,390	..	70,390	70,390
XXIX.—Agriculture	96,57,608	37.—Education	..	..	..	4,63,68,550	..	4,63,68,550	4,63,68,550
XXX.—Veterinary	1,18,938	38.—Medical	60,000	..	60,000	3,61,96,133	..	3,61,96,133	3,62,56,133
XXXI.—Co-operation	2,80,075	39.—Public Health	..	..	..	1,06,37,199	..	1,06,37,199	1,06,37,199
XXXII.—Industries and Supplies.	20,84,470	40.—Agriculture	..	..	..	3,76,31,708	..	3,76,31,708	3,76,31,708
XXXVI.—Miscellaneous Departments.	22,21,613	41.—Veterinary	..	..	..	23,41,473	..	23,41,473	23,41,473
Total	3,01,05,317	42.—Co-operation	..	..	..	20,36,501	..	20,36,501	20,36,501
		43.—Industries and Supplies	..	..	..	69,16,232	..	69,16,232	69,16,232
		47.—Miscellaneous Departments.	834	..	834	68,69,205	..	68,69,205	68,70,039
		Total	36,42,030	..	36,42,030	24,89,52,264	..	24,89,52,264	25,25,94,294

H.—Civil Works and Miscellaneous Public Improvements—		H.—Civil Works and Miscellaneous Public Improvements—	
XXXIX.—Civil Works . . .	32,85,622	50.—Civil Works . . .	13,11,655
XLI.—Receipts from Multipurpose River Scheme.	13,618	51-A.—Interest on Capital Outlay on Multipurpose River Schemes.	34,85,587
Total . . .	<u>32,99,240</u>	51-B.—Other Revenue Expenditure connected with Multipurpose River Schemes.	..
		Total . . .	47,97,242
I.—Electricity Schemes—			4,29,61,761
XLI.—Receipts from Electricity Schemes—			4,77,59,003
Gross Receipts . . .	14,35,648	52-A.—Other Revenue Expenditure connected with Electricity Schemes.	1,45,947
Deduct—Working Expenses . . .	—18,78,602		..
Total . . .	<u>—4,42,954</u>	Total . . .	1,45,947
J.—Miscellaneous—		J.—Miscellaneous—	
XLIV.—Receipts in aid of Superannuation.	2,40,398	54.—Famine—	
XLV.—Stationery and Printing.	4,82,020	A.—Famine Relief . . .	1,79,78,527
XLVI.—Miscellaneous . . .	1,27,95,858	54-B.—Privy Purses and allowances of Indian Rulers.	..
XLVI-A.—Receipts from Road Transport Scheme—		55.—Superannuation Allowances and Pensions.	2,22,946
Gross Receipts . . .	95,87,804	56.—Stationery and Printing . . .	..
Deduct—Working Expenses . . .	—108,10,779	57.—Miscellaneous . . .	26,49,661
Net Receipts . . .	<u>—12,22,975</u>	Total . . .	28,72,607
Total . . .	<u>1,22,95,301</u>		6,58,03,335
			6,86,75,942

3832012

FINANCE ACCOUNTS. GOVERNMENT OF WEST BENGAL.

41

Capital Expenditure outside the Revenue Account—	..	..	..	—394	..	—394	—394
CC.—68.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	..	..	..	1,60,856	..	1,60,856	1,60,856
FF.—71.—Capital Outlay on Schemes of Agricultural Improvement and Research.	..	..	..	32,20,637	..	32,20,637	32,20,637
72.—Capital Outlay on Industrial Development.	..	..	..	10,98,81,891	..	10,98,81,891	10,98,81,891
HH.—80A.—Capital Outlay on Multipurpose River schemes.	..	..	..	2,62,32,931	..	2,62,32,931	2,62,32,931
81.—Capital Accounts of Civil Works outside the Revenue Accounts.	..	..	..	19,35,415	..	19,35,415	19,35,415
II.—81-A.—Capital Outlay on Electricity Schemes.	..	..	..	1,20,21,308	..	1,20,21,308	1,20,21,308
JJ.—82.—Capital Accounts of Other State Works outside the Revenue Accounts.	..	..	..	35,59,654	..	35,59,654	35,59,654
82-B.—Capital Outlay on Road and water Transport Scheme.	..	..	..	3,33,30,106	..	3,33,30,106	3,33,30,106
85-A.—Capital Outlay on State Schemes of Government Trading.	3,472	..	..	3,472	..	3,472	3,33,30,106
Total	..	..	3,472	19,03,42,404	..	19,03,42,404	19,03,45,876
Total—Revenue	82,08,54,696	..	1,96,69,819	61,97,26,469	..	61,97,26,469	63,93,96,288

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.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure on Revenue Account(a)	2,02,00,255	..	2,02,00,255	44,39,53,823	..	44,39,53,823	46,41,54,078
Expenditure outside the Revenue Account	3,472	..	3,472	19,03,42,404	..	19,03,42,404	19,03,45,876
Disbursements under Public Debt, Loans and Advances, etc. (b).	25,33,02,860	..	25,33,02,860	4,30,01,303	..	4,30,01,303	29,63,04,163
Total	27,35,06,587	..	27,35,06,587	67,72,97,530	..	67,72,97,530	95,08,04,117

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

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(a) Total Expenditure as in Account No. 3	1,96,66,347	1,96,66,347	42,93,84,065	..	..	42,93,84,065
Add—Working Expenses of Irrigation	..	..	24,14,285	..	..	[24,14,285
Add—Working Expenses of Electricity Schemes	5,00,000	5,00,000	13,78,602	..	..	13,78,602
Add—Working Expenses of Road Transport Schemes.	33,908	33,908	1,07,76,871	..	..	1,07,76,871
Total	2,02,00,255	2,02,00,255	44,39,53,823	..	..	44,39,53,823
<hr/>						
(b) N.—Public Debt—						
Floating Debt	24,99,62,229	24,99,62,229	..	..	..	..
Loans from the Central Government	33,40,631	33,40,631	..	..	..	..
<hr/>						
R.—Loans and Advances by the State Governments—						
Loans to Municipalities, Port Funds, etc.	..	..	4,27,00,555	..	..	4,27,00,555
Loans to Government servants	..	..	3,00,748	..	..	3,00,748
Total	25,33,02,860	25,33,02,860	4,30,01,303	..	..	4,30,01,303

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

Heads.	Actuals for 1953-54 Rs.
A.—Principal Heads of Revenue—	
II.—Union Excise Duties—	
Share of net proceeds assigned to States	1,19,07,000
TOTAL	<u>1,19,07,000</u>
IV.—Taxes on Income other than Corporation Tax and Estate duty—	
Share of net proceeds assigned to states	6,91,65,000
Taxes on Agricultural Income	73,21,886
Miscellaneous	19,835
<i>Deduct—Refunds</i>	—1,37,345
TOTAL	<u>7,63,69,376</u>
VII.—Land Revenue—	
Ordinary revenue	1,88,01,210
Sale proceeds of waste-lands and redemption of land tax	19,221
Rents, etc., of fisheries	3,49,603
Rates and cesses on lands	16,79,519
Recoveries of over payments	2,205
Collection of payments for services rendered	4,41,676
Miscellaneous	4,70,664
<i>Deduct—Refunds</i>	—33,743
TOTAL	<u>2,17,30,355</u>
VIII.—State Excise Duties—	
Country spirits	2,40,99,218
Country fermented liquor	52,96,679
Malt liquor	20,08,546
Wines and spirits (<i>including medicated wines</i>)	76,93,148
Receipts from commercial spirits (<i>including denatured spirits and medicinal and toilet preparations</i>).	13,32,763
Opium	65,80,500
Hemp and other drugs	40,59,294
Receipts from Distilleries	7,821
Fines, confiscations and miscellaneous	2,84,218
Recoveries of over payments	4,549
Collection of payments for services rendered	2,26,626
<i>Deduct—Refunds</i>	—1,24,138
TOTAL	<u>5,14,89,224</u>

76369376
 7321886
 69047490
 76369376
 69165000
 7204376

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

Heads.	Actuals for 1953-54. Rs.
A.—Principal Heads of Revenue—contd.	
IX.—Stamps—	
A.—NON-JUDICIAL—	
Sale of Stamps	1,74,81,292
Duty on impressing documents	1,71,094
Fines and penalties	12,507
Miscellaneous	1,01,248
<i>Deduct</i> —Refunds	—14,57,772
	<hr/>
TOTAL—NON-JUDICIAL	1,63,08,369
	<hr/>
B.—JUDICIAL—	
(i) Court fees—	
Court fees realised in stamps	1,04,70,113
	<hr/>
TOTAL	1,04,70,113
	<hr/>
(ii) Other receipts—	
Sale of stamps	5,13,534
Fines and penalties	4,369
Miscellaneous	875
<i>Deduct</i> —Refunds	—53,809
	<hr/>
TOTAL	4,64,969
	<hr/>
TOTAL—JUDICIAL	1,09,35,082
	<hr/>
TOTAL—NON-JUDICIAL	1,63,08,369
	<hr/>
GRAND TOTAL	2,72,43,451
	<hr/>

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

Heads.	Actuals for 1953-54.
	Rs.
A.—Principal Heads of Revenue—<i>contd.</i>	
X.—Forest—	
Timber and other produce removed from the forests by Government Agency	25,67,359
Timber and other produce removed from the forests by consumers or purchasers.	30,68,918
Revenue from Forests not managed by Government	552
Drift and waif wood and confiscated forest produce	8,334
Miscellaneous	5,13,377
<i>Deduct</i> —Refunds	—10,018
	<hr/>
TOTAL	61,48,522
	<hr/>
XI.—Registration—	
Fees for registering documents	41,39,866
Fees for copies of registered documents	1,36,189
Miscellaneous	2,99,649
<i>Deduct</i> —Refunds	—3,327
	<hr/>
TOTAL	45,72,377
	<hr/>
XII.—Receipts under Motor Vehicles Act—	
Receipts under the Indian Motor Vehicles Act	7,85,058
Receipts under the State Motor Vehicles Taxation Act	97,11,628
Other receipts	3,80,290
<i>Deduct</i> —Refunds	—28,506
	<hr/>
TOTAL	1,08,48,470
	<hr/>

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

Heads.	Actuals for 1953-54.
	Rs.
A.—Principal Heads of Revenue—<i>concl.</i>	
XIII.—Other Taxes and Duties—	
A.—Taxes on Luxuries including Taxes on Entertainments, Amusements, Betting and Gambling—	
Entertainment Tax	96,76,764
Betting Tax—	
Totalisator	42,70,230
Bookmakers	22,13,492
	<u>64,83,722</u>
TOTAL	1,61,60,486
<hr/>	
B.—Receipts from Electricity Duties—	
Fees under the Indian Electricity Rules, 1922, and fees for the electrical inspection of cinemas.	1,14,394
Other receipts	1,06,46,609
	<hr/>
TOTAL	1,07,61,003
<hr/>	
D.—Receipts under Sales Tax Acts—	
Taxes—	
Receipts under the Bengal Finance (Sales Tax) Act, 1941	5,34,15,428
Receipts under Motor Spirit Sales Taxation Act, 1941	1,22,26,297
	<hr/>
TOTAL	6,56,41,725
<hr/>	
E.—Other Items—	
Receipts under Bengal Raw Jute Taxation Act, 1941	32,53,258
Recoveries of overpayments	307
Miscellaneous	10,927
<i>Deduct—Refunds</i>	—4,79,516
	<hr/>
TOTAL	27,84,976
<hr/>	
GRAND TOTAL	9,53,48,190
<hr/>	

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

Heads.	Actuals for 1953-54. 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	14,20,498
Sales of Water	5,632
Plantations	12
Other canal produce	932
Navigation	7,602
Rents	6,528
Recoveries of expenditure	2,219
Miscellaneous	48,454
TOTAL	14,97,877
Deduct—Working Expenses—	
Extensions and Improvements	37,484
Maintenance and repairs	6,48,093
Establishment	5,77,004
Tools and Plant	44,717
Charges in England	157
TOTAL—WORKING EXPENSES	—13,07,455
Net Receipts	1,90,422
TOTAL—A.—IRRIGATION WORKS	1,90,422
Carried over	1,90,422

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

Heads.	Actuals for 1953-54.
	Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works—<i>contd.</i>	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—<i>concl.</i>	
Brought forward	1,90,422
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—	
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Other Canal Produce	9,122
Navigation	2,85,526
Rents	3,577
Recoveries of expenditure	1,207
Miscellaneous	81,659
TOTAL .	3,81,091
Deduct—Working Expenses—	
Maintenance and Repairs	7,64,940
Establishment	2,94,845
Tools and Plant	46,845
Charges in England	300
TOTAL—WORKING EXPENSES .	—11,06,830
Net Receipts .	—7,25,735
GRAND TOTAL .	—5,35,317

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

Heads.	Actuals for 1953-54.
	Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works—<i>contd.</i>	
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—	
A.—IRRIGATION WORKS—	
Direct Receipts—	
Water rates	28,075
Miscellaneous	971
TOTAL—A.—IRRIGATION WORKS	<u>29,046</u>
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—	
Direct Receipts—	
Plantations	30
Other canal produce	6,442
Navigation	34,647
Rents	50,013
Fines	12
Recoveries of expenditure	1,50,134
Miscellaneous	5,79,318
<i>Deduct</i> —Refunds	—1,421
TOTAL—B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	<u>8,19,175</u>
GRAND TOTAL	<u>8,48,221</u>
E.—Debt Services—	
XX.—Interest—	
Interest on loans and advances by the State Governments	17,04,957
Interest on arrears of revenue	2,21,898
Interest on Irrigation Capital Outlay incurred before 1st April 1937.	12,07,731
Miscellaneous	2,585
<i>Deduct</i> —Refunds	—2,458
TOTAL	<u>31,34,713</u>

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

Heads.	Actuals for 1953-54.
	Rs.
F.—Civil Administration—	
XXI.—Administration of Justice—	
Sale proceeds of unclaimed and escheated property	1,00,072
Court-fees realised in cash	16,217
General fees, fines and forfeitures	25,16,641
Pleadership and Mukhtearship examination fees	9,156
Receipts of the Official Assignee	1,22,911
Receipts of the Official Receiver, Calcutta	1,70,335
Miscellaneous fees and fines	9,45,500
Miscellaneous	1,09,697
Recoveries of overpayments	4,982
Collection of payments for services rendered	1,19,650
Receipts in England	200
<i>Deduct</i> —Refunds	—1,17,740
TOTAL	<u>39,97,621</u>
XXII.—Jails and Convict Settlements—	
Jails	1,55,761
Jail manufactures	5,69,578
Recoveries of overpayments	151
Collection of Payments for services rendered	15
<i>Deduct</i> —Refunds	—942
TOTAL	<u>7,24,563</u>
XXIII.—Police—	
Police supplied to Railways	1,334
Police supplied to public departments, private companies and persons.	64,976
Receipts and recoveries on account of Presidency Police	16,42,319
Cash receipts under the Arms Act	1,25,566
Fees, fines and forfeitures	27,355
Recoveries of overpayments	15,869
Collection of payments for services rendered	76,774
Miscellaneous	4,30,464
<i>Deduct</i> —Refunds	—21,624
TOTAL	<u>23,63,033</u>

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

Heads.	Actuals for 1953-54.
	Rs.
F.—Civil Administration—contd.	
XXIV.—Ports and Pilotage—	
B.—OTHER PORTS—	
Sale proceeds of vessels and stores	25
Registration and other fees	5,072
Miscellaneous	68,576
<i>Deduct</i> —Refunds	—2,965
	<hr/>
TOTAL .	70,708
	<hr/>
 XXVI.—Education—	
A.—UNIVERSITY—	
Fees, Government Arts Colleges	5,74,945
Fees, Government Professional Colleges	2,16,060
 B.—SECONDARY—	
Fees, Government Secondary Schools	6,69,320
 D.—SPECIAL—	
Fees and other receipts, Government Special Schools	7,120
 E.—GENERAL—	
Income from endowments	1,880
Recoveries of overpayments	18,402
Collection of payments for services rendered	47,475
Miscellaneous	21,62,532
<i>Deduct</i> —Refunds	—28,280
	<hr/>
TOTAL	36,69,454
	<hr/>

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

Heads.	Actuals for 1953-54.
	Rs.
F.—Civil Administration—<i>contd.</i>	
XXVII.—Medical	
Medical School and College fees	4,98,212
Hospital receipts	9,09,229
Mental Hospital Receipts	15,214
Sale of medicines	9,03,496
Contributions	4,91,248
Income from endowments	3,074
Recoveries of overpayments	16,880
Collection of payments for services rendered	1,83,908
Miscellaneous	10,43,284
Receipts on account of Provincialisation of Sadar and Sub-Divisional Hospitals.	4,26,964
<i>Deduct</i> —Refunds	—64,165
	<hr/>
TOTAL .	44,27,344
	<hr/>
XXVIII.—Public Health—	
Sale-proceeds of sera and vaccines, etc.	1,98,047
Contributions	78,805
Recoveries of overpayments	4,916
Collection of payments for services rendered	1,35,902
Miscellaneous	72,941
<i>Deduct</i> —Refunds	—681
	<hr/>
TOTAL .	4,89,930
	<hr/>

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

Heads.	Actuals for 1953-54.
	Rs.
F.—Civil Administration—<i>contd.</i>	
XXIX.—Agriculture—	
Agricultural receipts	93,48,674
Recoveries of overpayments	20,691
Collection of payments for services rendered	800
Fisheries	2,10,795
Transfer from the Deposit Account of the grants made by other Governments, Local Funds or other outside bodies	1,09,773
<i>Deduct—Refunds</i>	—42,125
TOTAL .	<u>96,57,608</u>
XXX.—Veterinary—	
Veterinary College and School fees	34,184
Other receipts	71,839
Collection of payments for services rendered	16,163
<i>Deduct—Refunds</i>	—3,248
TOTAL .	<u>1,18,938</u>
XXXI.—Co-operation—	
Audit fees	2,58,295
Miscellaneous receipts	22,735
<i>Deduct—Refunds</i>	—955
TOTAL .	<u>2,80,075</u>
XXXII.—Industries and Supplies—	
Industries	5,64,914
Receipts from Cottage and Small Scale Industries	5,18,786
Cinchona plantations	10,08,345
Recoveries of overpayments	929
Collection of payments for services rendered	948
<i>Deduct—Refunds</i>	—7,492
TOTAL .	<u>20,84,430</u>

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

Heads.	Actuals for 1953-54.
	Rs.
F.—Civil Administration—<i>concl.</i>	
XXXVI.—Miscellaneous Departments—	
Labour and Emigration—	
Fees for the registration of Trade Unions	1,822
Miscellaneous—	
Examination fees	66,083
Fees for the inspection of steam boilers	2,93,464
Administration of Indian Partnership Act, 1932	6,458
Fees realised under the Factories Act, 1948	6,28,161
Miscellaneous	2,72,784
Fire Services	9,65,350
<i>Deduct</i> —Refunds	—12,509
TOTAL	22,21,613
H.—Civil Works and Miscellaneous Public Improvements—	
XXXIX.—Civil Works—	
Rents	5,01,900
Ferry Receipts	3,28,545
Tolls on Roads	3,13,893
Recoveries of Expenditure	7,64,615
Transfer from Central Road Fund	12,51,396
Miscellaneous	5,18,279
<i>Deduct</i> —Refunds	—3,93,006
TOTAL	32,85,622
XL-A.—Receipts from Multipurpose River Schemes—	
Gross Receipts	13,618
TOTAL	13,618

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

Heads.	Actuals for 1953-54.
	Rs.
I.—Electricity Schemes—	
XLI.—Receipts from Electricity Schemes—	
I.—Barrackpore Electric Supply Scheme—	
Gross Receipts	5,79,664
Deduct—Working Expenses	
{ Voted	—3,98,467
{ Charged	—38,000
Net Receipts .	1,43,197
II.—Cooch Behar Electric Supply Scheme	
Gross Receipts	2,66,940
Deduct—Working Expenses	
{ Voted	—2,34,608
{ Charged	—21,000
Net Receipts .	11,332
III.—North Calcutta Rural Electrification Scheme	
Gross Receipts	5,64,297
Deduct—Working Expenses	
{ Voted	—6,16,170
{ Charged	—4,03,000
Net Receipts .	—4,54,873
IV.—Bulk and Retail Supply Scheme to Garia, Sonarpur, Rajpur—	
Gross Receipts	13,696
Deduct—Working Expenses	
{ Voted	—2,196
{ Charged	
Net Receipts .	11,500
V.—Acquisition of Kurseong and Siliguri Electric Supply Undertakings—	
Gross Receipts	11,051
Deduct—Working Expenses	
{ Voted	—1,27,161
{ Charged	—38,000
Net Receipts .	—1,54,110
TOTAL .	—4,42,954

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

Heads.	Actuals for 1953-54.
	Rs.
J.—Miscellaneous—	
XLIV.—Receipts in aid of Superannuation—	
Contributions for pensions and gratuities	2,21,925
Miscellaneous	17,866
Receipts in England	724
<i>Deduct—Refunds</i>	—117
TOTAL .	<u>2,40,398</u>
XLV.—Stationery and Printing—	
Stationery receipts	5,715
Sale of plain paper used with stamps	2,32,822
Sale of gazettes and other Government publications	1,10,132
Other press receipts	1,32,635
Receipts in England	867
<i>Deduct—Refunds</i>	—151
TOTAL .	<u>4,82,020</u>
XLVI.—Miscellaneous—	
Unclaimed deposits	58,39,429
Sale of old stores and materials	28,579
Sale of Land and Houses	30
Fees for Government Audit	56,316
Rents, rates and taxes	39,090
Other fees, fines and forfeitures	1,283
Receipts on account of displaced persons	37,58,022
Recoveries of overpayments	21,934
Collection of payments for services rendered	2,67,865
Net gain by exchange on Remittance transactions	19
Miscellaneous	34,60,167
Receipts in connection with Elections	25,070
Loss or gain by exchange	4
<i>Deduct—Refunds</i>	—7,01,950
TOTAL .	<u>1,27,95,858</u>

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

Heads.	Actuals for 1953-54.
	Rs.
J.—Miscellaneous—concl'd.	
XLVI-A.—Receipts from Road and Water Transport Schemes—	
Gross Receipts—Receipts from Motor Transport Services	90,45,489
Receipts on account of interest on Depreciation and other Reserve Funds	5,42,345
<i>Deduct</i> —Refunds	—30
<i>Deduct</i> —Working Expenses—	
Direction (Voted)	—3,81,270
Operation { Voted	—1,03,95,601
{ Charged	—33,908
Net Receipts	<u>—12,22,975</u>
L.—Contributions and Miscellaneous Adjustments between Central and State Governments—	
XLIX.—Grants-in-aid from Central Government	2,50,58,092
TOTAL	<u>2,50,58,092</u>
L.—Miscellaneous Adjustments between Central and State Governments	21,445
TOTAL	<u>21,445</u>
M.—Extraordinary Items—	
LL.—Extraordinary Receipts—	
Sale of other Government Assets	2,168
Receipts on account of Community Development Projects	5,58,380
Other items	3,65,792
<i>Deduct</i> —Refunds	—698
TOTAL	<u>9,25,642</u>
LII-C.—Prepartition Receipts—	
Undisbursed amount of claims passed by the Application Committee	8,031
TOTAL	<u>8,031</u>

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

Expenditure for 1953-54.							
Holds.	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.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Direct Demand on the Revenue—							
4.—Taxes on Income other than Corporation Tax and Estate Duties—							
Collection of Agricultural Income tax	3,55,457	..	3,55,457	3,55,457
TOTAL	3,55,457	..	3,55,457	3,55,457
7.—Land Revenue—							
Charges of Administration	18,11,443	..	18,11,443	18,11,443
Management of Government estates	14,12,157	..	14,12,157	14,12,157
Survey, Settlement and Record Operations	13,93,738	..	13,93,738	13,93,738
Land Records	76,621	..	76,621	76,621
Assignment and Compensation	58,846	..	58,846	58,846
Charges in England	6,588	..	6,588	6,588
TOTAL	47,59,393	..	47,59,393	47,59,393

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

Heads.	Charged.				Voted.				GRAND TOTAL.	
	1	2	3	4	5	6	7	8		
	Rs.	Rs.	Rs.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Rs.	Rs.	
Expenditure for 1953-54.										
A.—Direct Demand on the Revenue— <i>concl'd.</i>										
8.—State Excise Duties—										
Superintendence	170	..	..	170	7,87,487	..	7,87,487	7,87,487	7,87,657
District Executive Establishment	25,78,521	..	25,78,521	25,78,521	25,78,521	
Cost of opium supplied to State Excise Department.	6,88,728	..	6,88,728	6,88,728	6,88,728	
Compensations	2,10,903	..	2,10,903	2,10,903	2,10,903	
Works	
TOTAL	170	..	..	170	42,65,639	..	42,65,639	42,65,639	42,65,809
9.—Stamps—										
A.—Non-Judicial—										
Superintendence	70,112	..	70,112	70,112	70,112	
Charges for the sale of stamps	3,22,424	..	3,22,424	3,22,424	3,22,424	
Cost of stamps supplied from Central Stores.	1,34,878	..	1,34,878	1,34,878	1,34,878	
B.—Judicial—										
Superintendence	35,056	..	35,056	35,056	35,056	
Charges for the sale of stamps	59,388	..	59,388	59,388	59,388	
Cost of stamps supplied from Central Stores.	1,61,184	..	1,61,184	1,61,184	1,61,184	
TOTAL	7,83,042	..	7,83,042	7,83,042	7,83,042	

10.—Forest—

Conservancy and Works	..	..	..	32,94,940	..	32,94,940	32,94,940
Establishment	..	..	..	22,09,832	..	- 22,09,832	22,09,832
Development Schemes	..	..	..	6,86,496	..	6,86,496	6,86,496
Charges in England	..	..	..	12,338	..	12,338	12,338
Total	..	..	..	62,03,606	..	62,03,606	62,03,606

11.—Registration—

Superintendence	..	..	..	96,295	..	96,295	96,295
District Charges	..	..	..	17,69,839	..	17,69,839	17,69,839
Total	..	..	..	18,66,134	..	18,66,134	18,66,134

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	..	..	..	65,995	..	65,995	65,995
Betting Tax	..	..	..	10,000	..	10,000	10,000
Tax under the Bengal Finance (Sales Tax) Act, 1941.	..	1,126	..	13,15,608	..	13,15,608	13,16,734
Charges under the Electricity Acts	..	..	..	2,39,639	..	2,39,639	2,39,639
Works	..	..	..	4,825	..	4,825	4,825
Charges in England	..	..	..	1,423	..	1,423	1,423
Total	..	1,126	..	16,37,490	..	16,37,490	16,38,616

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

Heads.	Expenditure for 1953-54.							
	Charged.				Voted.			
1	2	3	4	5	6	7	8	
	Out of Consoli- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consoli- dated Fund.	Out of Contin- gency Fund.	Total.	GRAND TOTAL.	Rs.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
C.—Revenue Account of Irrigation, Navigation Em- bankment and Drainage Works—								
17.—Interest on Works for which Capital Accounts are kept—								
Irrigation Works	9,30,382	..	9,30,382	..	..	..	9,30,382	
Navigation, Embankment and Drainage Works.	3,24,887	..	3,24,887	..	..	..	3,24,887	
Total	12,55,269	..	12,55,269	..	..	..	12,55,269	
18.—Other Revenue Expenditure Financed from Ordinary Revenues—								
A.—IRRIGATION WORKS—								
(1) Works for which no Capital Accounts are kept—								
Maintenance and Repairs . . . . .	..	..	..	30,958	..	30,958	30,958	
Establishment . . . . .	..	..	..	29,615	..	29,615	29,615	
Tools and Plant . . . . .	..	..	..	2,140	..	2,140	2,140	
Charges in England . . . . .	..	..	..	8	..	8	8	
Total . . . . .	..	..	..	62,721	..	62,721	62,721	

(2) Miscellaneous Expenditure—

Establishment	67,784	67,784	67,784
Tools and Plant	12,355	12,355	12,355
Other charges	2,11,025	2,11,025	2,11,025
Charges in England	43	- 43	43
Total	(a) 2,91,207	(a) 2,91,207	(a) 2,91,207
Total—A.—Irrigation Works	3,53,928	3,53,928	3,53,928

B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—

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

Works	24,98,047	24,98,047	24,98,047
Extensions and Improvements	47,459	47,459	47,459
Maintenance and Repairs	35,82,395	35,82,395	35,82,395
Establishment	18,73,440	18,73,440	18,73,440
Tools and Plant	3,58,886	3,58,886	3,58,886
Suspense	-10,220	-10,220	-10,220
Charges in England	1,830	1,830	1,830
Total	(b) 83,51,837	(b) 83,51,837	(b) 83,51,837

(a) Includes Rs. 2,31,625 on account of Development Schemes.

(b) Includes Rs. 21,33,750 on Account of Development Schemes.

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

Heads.	Expenditure for 1953-54.							
	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, Em- bankment and Drainage Works—<i>concl.</i>								
18.—Other Revenue Expenditure financed from Ordinary Revenues—<i>concl.</i>								
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>concl.</i>								
(2) Miscellaneous Expenditure—								
Establishment	19,556	..	19,556	19,556	19,556
Tools and Plant	4,699	..	4,699	4,699	4,699
Other Charges	76,282	..	76,282	76,282	76,282
Grants-in-aid	3,749	..	3,749	3,749	3,749
Charges in England	22	..	22	22	22
Total	1,04,308	..	1,04,308	1,04,308	1,04,308
Total—B.—Navigation, etc.	84,56,145	..	84,56,145	84,56,145	84,56,145
Total—A.—Irrigation, etc.	3,53,928	..	3,53,928	3,53,928	3,53,928
GRAND TOTAL	88,10,073	..	88,10,073	88,10,073	88,10,073

E.—Debt Services—									
22.—Interest on Debt and other obligations—									
A.—INTEREST ON ORDINARY DEBT—									
(i) Rupee Debt—									
Permanent Loans—									
3½ per cent. West Bengal Loan, 1962	5,96,160	..	..	5,96,160	..	..	..	5,96,160	..
4 per cent. West Bengal Loan, 1964	8,11,120	..	..	8,11,120	..	..	..	8,11,120	..
4 per cent. West Bengal, 1963	5,46,764	..	..	5,46,764	..	..	..	5,46,764	..
Floating Loans—									
Interest on Cash Credit Advances from the Imperial Bank of India.	2,32,520	..	..	2,32,520	..	..	..	2,32,520	..
Interest on Ways and means Advances from Reserve Bank.	911	..	..	911	..	..	..	911	..
Other Items—									
Management of Debt	3,750	..	..	3,750	..	..	..	3,750	..
Expenditure connected with the issue of New Loans.	23,302	..	..	23,302	..	..	..	23,302	..
Interest on loans taken from the Central Government.	1,35,52,424	..	..	1,35,52,424	..	..	..	1,35,52,424	..
B.—INTEREST ON UNFUNDED DEBT—									
State Provident Funds—									
Interest on General Provident Fund	14,17,800	..	..	14,17,800	..	..	..	14,17,800	..
Interest on Indian Civil Service Provident Fund.	66,999	..	..	66,999	..	..	..	66,999	..
Interest on Indian Civil Service (Non-European Members) Provident Fund.	28,998	..	..	28,998	..	..	..	28,998	..
Interest on Contributory Provident Funds	92,828	..	..	92,828	..	..	..	92,828	..
Interest on other Miscellaneous Provident Fund.	93	..	..	93	..	..	..	93	..
C.—INTEREST ON OTHER OBLIGATIONS—									
Interest on Deposits of Depreciation Reserves of Government Commercial undertakings.	5,45,845	..	..	5,45,845	..	..	..	5,45,845	..
D.—TRANSFERS—									
Deduct—									
Interest transferred to Commercial Departments—									
Multipurpose River Scheme	34,85,587	..	..	34,85,587	..	..	..	34,85,587	..
Irrigation	47,538	..	..	47,538	..	..	..	47,538	..
Electricity Schemes	5,00,000	..	..	5,00,000	..	..	..	5,00,000	..
Interest transferred to Transport Department for State Buses.	33,908	..	..	33,908	..	..	..	33,908	..
Interest on Capital Advanced to the Pamodar Valley Corporation.	99,78,954	..	..	99,78,954	..	..	..	99,78,954	..
Deduct—Total	1,40,45,987	..	..	1,40,45,987	..	..	..	1,40,45,987	..
Total	38,73,527	..	..	38,73,527	..	..	..	38,73,527	..

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

Heads.	Expenditure for 1953-54.							
	Charged.				Voted.			
	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.	GRAND TOTAL.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Debt Services—<i>concl'd.</i>								
23.—Appropriation for Reduction or Avoidance of Debt—								
Sinking Funds	26,63,000	..	26,63,000	..	..	..	26,63,000	
Total	26,63,000	..	26,63,000	..	..	..	26,63,000	
F.—Civil Administration—								
5.—General Administration—								
A.—HEADS OF STATES AND MINISTERS—								
Emoluments of the Governor	6,000	..	6,000	..	..	..	6,000	
Secretarial Staff of Governor	1,61,404	..	1,61,404	..	..	..	1,61,404	
Staff and House-hold of Governor	1,75,862	..	1,75,862	..	..	..	1,75,862	
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	52,236	..	52,236	..	..	..	52,236	
Ministers . . . . .	..	..	..	10,18,712	..	10,18,712	10,18,712	
B.—STATE LEGISLATURES—								
State Legislative Assembly	38,041	..	38,041	7,68,005	..	7,68,005	8,06,046	
State Legislative Council	38,820	..	38,820	1,32,232	..	1,32,232	1,71,052	
State Legislative Secretariat . . . . .	..	..	..	3,96,800	..	3,96,800	3,96,800	

C.—ELECTIONS—									
Other Election Charges . . . . .	..	8,27,632	..	8,27,632	..	8,27,632	..	8,27,632	8,27,632
D.—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—									
Civil Secretariat . . . . .	..	83,88,537	..	83,88,537	..	83,88,537	..	83,88,537	83,88,537
Public Service Commissions . . . . .	..	2,21,616	..	2,21,616	..	..	..	2,21,616	2,21,616
Board of Revenue, Financial Commissioner and Establishments.	..	2,94,429	..	2,94,429	..	2,94,429	..	2,94,429	2,94,429
Local Fund Audit Establishments . . . . .	..	4,18,691	..	4,18,691	..	4,18,691	..	4,18,691	4,18,691
E.—COMMISSIONERS—									
Commissioners . . . . .	..	3,36,932	..	3,36,932	..	3,36,932	..	3,36,932	3,36,932
F.—DISTRICT ADMINISTRATION—									
General Establishments . . . . .	..	87,19,898	3,999	87,19,898	..	87,19,898	..	87,23,897	87,23,897
Sub-Divisional Establishments . . . . .	..	17,71,528	..	17,71,528	..	17,71,528	..	17,71,528	17,71,528
Other Establishments . . . . .	..	94,536	..	94,536	..	94,536	..	94,536	94,536
G.—WORKS—									
Original Works . . . . .	..	1,24,811	..	1,24,811	..	1,24,811	..	1,24,811	1,24,811
H.—MISCELLANEOUS—									
Discretionary Grants by Heads of States, etc. . . . .	..	69,055	..	69,055	..	69,055	..	69,055	69,055
Miscellaneous . . . . .	..	10,80,019	..	10,80,019	..	10,80,019	..	10,80,019	10,80,019
Rehabilitation Programme . . . . .	..	1,36,136	..	1,36,136	..	1,36,136	..	1,36,136	1,36,136
CHARGES IN ENGLAND—									
I.—High Commissioner for India—									
Salaries and Expenses of the High Commissioner's Department	..	1,45,507	..	1,45,507	..	1,45,507	..	1,45,507	1,45,507
Other Items . . . . .	..	6,760	..	6,760	..	6,760	..	6,760	6,760
Total		8,53,474	8,53,474	2,47,30,220	8,53,474	2,47,30,220	8,53,474	2,47,30,220	2,55,83,694

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

Heads.	Charged.				Voted.				GRAND TOTAL.		
	1	2	3	4	5	6	7	8			
	Rs.	Rs.	Rs.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Rs.	Rs.
Expenditure for 1953-54.											
F.—Civil Administration—<i>contd.</i>											
27.—Administration of Justice—											
High Court		26,97,872	..	26,97,872	..	..	..	..	..	..	26,97,872
Law Officers	8,84,813	..	8,84,813	..	8,84,813	..	8,84,813
Administrator General and Official Trustee	3,29,287	..	3,29,287	..	3,29,287	..	3,29,287
Sheriff and Reporter, Calcutta		29,830	..	29,830	74,809	..	74,809	..	74,809	..	1,04,639
Official Assignee	1,04,886	..	1,04,886	..	1,04,886	..	1,04,886
Official Receiver, Calcutta	1,45,454	..	1,45,454	..	1,45,454	..	1,45,454
Cuxoner's Court	9,049	..	9,049	..	9,049	..	9,049
Presidency Magistrates' Courts	6,65,985	..	6,65,985	..	6,65,985	..	6,65,985
Civil and Sessions Courts	54,49,286	..	54,49,286	..	54,49,286	..	54,49,286
Courts of Small Causes	4,32,755	..	4,32,755	..	4,32,755	..	4,32,755
Criminal Courts	35,783	..	35,783	..	35,783	..	35,783
Pledership and Muktearship Examination charges.		8,374	..	8,374	..	8,374	..	8,374
Charges in England		20	..	20	7,637	..	7,637	..	7,637	..	7,657
Total		27,27,722	..	27,27,722	81,48,118	..	81,48,118	..	81,48,118	..	1,08,75,840

28.—Jails and Convict Settlement—

Jails	75,92,467	..	75,92,467	75,92,467
Jail Manufactures	3,34,501	..	3,34,501	3,34,501
Works	30,907	..	30,907	30,907
Total	79,57,875	..	79,57,875	79,57,875

29.—Police—

Presidency Police	1,92,51,635	..	1,92,51,635	1,92,51,635
Superintendence	5,32,405	..	5,32,405	5,32,405
District Executive Force	3,34,45,486	..	3,34,45,486	3,34,45,486
Police Training Schools	7,33,397	..	7,33,397	7,33,397
Special Police	10,91,158	..	10,91,158	10,91,158
Railway Police	6,01,973	..	6,01,973	6,01,973
Criminal Investigation Department	22,86,675	..	22,86,675	22,86,675
Works	3,74,302	..	3,74,302	3,74,302
Charges in England	38,478	..	38,478	38,478
Total	5,83,55,509	..	5,83,55,509	5,83,55,509

30.—Ports and Pilotage—

B.—OTHER PORTS—

Charges for Pooled Launches	3,75,784	..	3,75,784	3,75,784
Ports establishments	63,507	..	63,507	63,507
Miscellaneous	2,53,860	..	2,53,860	2,53,860
Total	6,93,151	..	6,93,151	6,93,151

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

Heads.	Charged.				Voted.				GRAND TOTAL.
	Out of Consolli- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consolli- dated Fund.	Out of Contin- gency Fund.	Total.	GRAND TOTAL.		
1	2	3	4	5	6	7	8		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Expenditure for 1953-54.									
F.—Civil Administration—<i>contd.</i>									
36.—Scientific Departments—									
Grants-in-aid and Donations to Scientific Societies and Institutes.	70,390	..	70,390	70,390		
Total	70,390	..	70,390	70,390		
37.—Education—									
A.—UNIVERSITY—									
Grants to University	25,64,000	..	25,64,000	25,64,000		
Government Arts Colleges	30,47,561	..	30,47,561	30,47,561		
Grants to non-Government Arts Colleges	10,89,797	..	10,89,797	10,89,797		
Government Professional Colleges	9,32,470	..	9,32,470	9,32,470		
Grants to non-Government Professional Colleges.	67,659	..	67,659	67,659		
B.—SECONDARY—									
Government Secondary Schools	21,81,975	..	21,81,975	21,81,975		
Direct grants to non-Government Secondary Schools.	31,99,518	..	31,99,518	31,99,518		
Grants to Local Bodies for Secondary Education.	33,00,000	..	33,00,000	33,00,000		

C.—PRIMARY—										
Government Primary Schools	..	..	..	..	..	..	3,42,388	..	3,42,388	{ 3,42,388
Direct grants to non-Government Primary Schools.	..	..	..	..	..	..	11,98,934	..	11,98,934	11,98,934
Grants to local bodies for primary education	..	..	..	..	..	..	93,90,021	..	93,90,021	93,90,021
D.—SPECIAL—										
Government Special Schools	..	..	..	..	..	..	9,66,171	..	9,66,171	9,66,171
Direct grants to non-Government Special Schools.	..	..	..	..	..	..	5,90,175	..	5,90,175	5,90,175
E.—GENERAL—										
Direction	..	..	..	..	..	..	3,85,700	..	3,85,700	3,85,700
Inspection	..	..	..	..	..	..	11,02,811	..	11,02,811	11,02,811
Scholarship.	..	..	..	..	..	..	5,01,396	..	5,01,396	5,01,396
Development Schemes	..	..	..	..	..	..	1,07,79,236	..	1,07,79,236	1,07,79,236
Miscellaneous	..	..	..	..	..	..	34,03,967	..	34,03,967	34,03,967
Works	..	..	..	..	..	..	4,814	..	4,814	4,814
Amount transferred to the Fund for promotion of education amongst educationally backward classes.	..	..	..	..	..	..	12,30,000	..	12,30,000	12,30,000
Expenditure from the Fund for promotion of education amongst educationally backward classes.	..	..	..	..	..	..	12,23,634	..	12,23,634	12,23,634
<i>Deduct</i> —Amount met from the Fund for promotion of education amongst educationally backward classes.	..	..	..	..	..	..	—12,23,634	..	—12,23,634	—12,23,634
F.—CHARGES IN ENGLAND—										
B.—High Commissioner	..	..	..	..	..	..	89,957	..	89,957	89,957
Total—Education	..	..	..	..	..	..	4,63,68,550	..	4,63,68,550	4,63,68,550

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

Heads.	Expenditure for 1953-54.							GRAND TOTAL.
	Charged.			Voted.			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.	
F.—Civil Administration—<i>contd.</i>								
38.—Medical—								
Medical Establishment . . . . .	..	..	..	10,51,126	..	10,51,126	10,51,126
Hospitals and Dispensaries	60,000	..	60,000	1,33,08,215	..	1,33,08,215	1,33,68,215	
Grants for Medical purposes . . . . .	..	..	..	7,40,614	..	7,40,614	7,40,614
Medical Colleges and Schools . . . . .	..	..	..	14,70,258	..	14,70,258	14,70,258
Mental Hospital . . . . .	..	..	..	8,49,852	..	8,49,852	8,49,852
Chemical Examiner . . . . .	..	..	..	98,349	..	98,349	98,349
Provincialisation of Sadar and Sub-divisional Hospitals.	..	..	..	35,30,760	..	35,30,760	35,30,760
Works . . . . .	..	..	..	9,23,946	..	9,23,946	9,23,946
Suspense . . . . .	..	..	..	—12,16,066	..	—12,16,066	—12,16,066
Development Schemes . . . . .	..	..	..	1,53,85,200	..	1,53,85,200	1,53,85,200
Charges in England . . . . .	..	..	..	53,879	..	53,879	53,879
Total	60,000	..	60,000	3,61,96,133	..	3,61,96,133	3,62,56,133	

39.—Public Health—

Public Health Establishment . . . . .	..	15,15,054	..	15,15,054	..	15,15,054
Grants for Public Health purposes . . . . .	..	8,41,460	..	8,41,460	..	8,41,460
Expenses in connection with Epidemic diseases . . . . .	..	10,58,353	..	10,58,353	..	10,58,353
Bacteriological Laboratories . . . . .	..	3,42,559	..	3,42,559	..	3,42,559
Pasteur Institutes . . . . .	..	1,01,938	..	1,01,938	..	1,01,938
Leprosy . . . . .	..	31,254	..	31,254	..	31,254
Works . . . . .	..	1,84,900	..	1,84,900	..	1,84,900
Development Schemes . . . . .	..	65,59,666	..	65,59,666	..	65,59,666
Charges in England . . . . .	..	2,015	..	2,015	..	2,015
Total . . . . .	..	1,06,37,199	..	1,06,37,199	..	1,06,37,199

40.—Agriculture—

Direction . . . . .	..	3,15,660	..	3,15,660	..	3,15,660
Superintendence . . . . .	..	52,04,949	..	52,04,949	..	52,04,949
Experimental Farms . . . . .	..	3,29,933	..	3,29,933	..	3,29,933
Agricultural Demonstration and Propaganda including public exhibitions and fairs. . . . .	..	4,61,344	..	4,61,344	..	4,61,344
Agricultural Experiments and Research . . . . .	..	15,79,869	..	15,79,869	..	15,79,869
Agricultural Education . . . . .	..	51,109	..	51,109	..	51,109
Botanical and other Public Gardens . . . . .	..	4,48,103	..	4,48,103	..	4,48,103
Grants-in-aid, Contributions, etc. . . . .	..	1,57,732	..	1,57,732	..	1,57,732
Agricultural Development . . . . .	..	1,29,578	..	1,29,578	..	1,29,578
Fisheries . . . . .	..	6,28,817	..	6,28,817	..	6,28,817
Works . . . . .	..	15,966	..	15,966	..	15,966
Development Schemes . . . . .	..	2,83,00,969	..	2,83,00,969	..	2,83,00,969
Charges in England . . . . .	..	7,679	..	7,679	..	7,679
Total . . . . .	..	3,76,31,708	..	3,76,31,708	..	3,76,31,708

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

Heads.	Expenditure for 1953-54.						GRAND TOTAL.
	Charged.			Voted.			
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.
F.—Civil Administration—<i>concd.</i>							
41.—Veterinary—							
Superintendence	2,67,851	..	2,67,851	2,67,851
Veterinary Education and Research	8,01,416	..	8,01,416	8,01,416
Subordinate establishment	3,40,210	..	3,40,210	3,40,210
Hospitals and Dispensaries	9,27,504	..	9,27,504	9,27,504
Prizes	897	..	897	897
Development Schemes	2,768	..	2,768	2,768
Charges in England	827	..	827	827
Total	23,41,473	..	23,41,473	23,41,473
42.—Co-Operation—							
Superintendence	19,25,467	..	19,25,467	19,25,467
Grants-in-aid	42,852	..	42,852	42,852
Other charges	68,182	..	68,182	68,182
Total	20,36,501	..	20,36,501	20,36,501
43.—Industries and Supplies—							
Industries	21,10,493	..	21,10,493	21,10,493
Cottage Industries	11,94,048	..	11,94,048	11,94,048
Salt	14,711	..	14,711	14,711

Cinchona Plantations . . . . .	..	27,90,082	..	27,90,082	..	27,90,082
Works . . . . .	..	41,465	..	41,465	..	41,465
Development Schemes . . . . .	..	7,55,338	..	7,55,338	..	7,55,338
Charges in England . . . . .	..	10,095	..	10,095	..	10,095
Total . . . . .	..	69,16,232	..	69,16,232	..	69,16,232

47.—Miscellaneous Departments—

Labour and Emigration—

Inspector of Factories . . . . .	..	2,36,309	..	2,36,309	..	2,36,309
Labour	834	4,61,288	..	4,61,288	..	4,62,122

Inspection and Tests—

Inspectors of Steam Boilers	2,00,987	..	2,00,987	..	2,00,987
---------------------------------------	----	----------	----	----------	----	----------

Statistics—

State Statistics	38,738	..	38,738	..	38,738
----------------------------	----	--------	----	--------	----	--------

Miscellaneous—

Preservation and translation of ancient manuscripts.

Administration of Indian Partnership Act, 1932

Administration of Bengal Money Lenders Act, 1940.

Controller of Rents . . . . .	..	2,64,583	..	2,64,583	..	2,64,583
Fire Services . . . . .	..	35,39,517	..	35,39,517	..	35,39,517
Miscellaneous . . . . .	..	17,01,835	..	17,01,835	..	17,01,835
Works . . . . .	..	2,22,541	..	2,22,541	..	2,22,541
Suspense . . . . .	..	1,68,496	..	1,68,496	..	1,68,496
Charges in England . . . . .	..	4,542	..	4,542	..	4,542

Total

..	834	68,69,205	..	68,69,205	..	68,70,039
----	-----	-----------	----	-----------	----	-----------

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

Heads.	Expenditure for 1953-54.								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.		
1	2	3	4	5	6	7	8		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
B.—Civil Works and Miscellaneous Public Improve- ment—									
50.—Civil Works—									
Original Works—Buildings—									
Land Revenue . . . . .	..	..	..	..	..	..	..	..
State Excise Duties . . . . .	..	..	..	..	..	..	..	..
Registration . . . . .	..	..	..	..	..	..	..	..
General Administration	60,903	..	60,903	..	..	37,54,874	..	38,15,777
Administration of Justice . . . . .	..	..	..	..	..	1,30,945	..	1,30,945
Jails and Convict Settlements . . . . .	..	..	..	..	..	2,79,865	..	2,79,865
Police . . . . .	..	..	..	..	..	22,11,231	..	22,11,231
Education . . . . .	..	..	..	..	..	2,74,904	..	2,74,904
Medical	25,450	..	25,450	..	..	30,37,115	..	30,62,565
Agriculture . . . . .	..	..	..	..	..	1,04,870	..	1,04,870
Veterinary . . . . .	..	..	..	..	..	3,54,172	..	3,54,172
Industries and Supplies . . . . .	..	..	..	..	..	41,477	..	41,477
Civil Works . . . . .	..	..	..	..	..	13,74,351	..	13,74,351
Stationery and Printing . . . . .	..	..	..	..	..	1,57,474	..	1,57,474
Miscellaneous Departments . . . . .	..	..	..	..	..	28,224	..	28,224
Original Works—Communications . . . . .	..	..	..	..	..	41,60,363	..	41,60,363

Original Works—Miscellaneous	1,14,945	1,14,945	1,14,945	1,14,945
Original Works—Development Schemes	60,03,554	60,03,554	60,03,554	60,03,554
Repairs--				
Buildings	7,33,214	7,33,214	85,34,426	92,67,640
Communications . . . . .	..	..	79,97,329	79,97,329
Miscellaneous . . . . .	..	..	19,513	19,513
Establishment	73,315	73,315	23,97,368	24,70,683
Tools and plant	4,940	4,940	7,59,709	7,64,649
Grants-in-aid	4,00,000	4,00,000	9,37,367	13,87,367
Suspense	13,833	13,833	-1,30,879	-1,17,046
Total	13,11,655	13,11,655	4,26,15,336	4,39,26,991
51-A.—Interest on Capital Outlay on Multipurpose River Schemes—				
Mayurakshi Reservoir Project	34,85,587	34,85,587	..	34,85,587
Total	34,85,587	34,85,587	..	34,85,587
51-B.—Other Revenue Expenditure connected with Multipurpose River Schemes—				
Mayurakshi Reservoir Project—				
Barrage and Irrigation—				
Maintenance and Repairs . . . . .	..	..	1,90,249	1,90,249
Establishment . . . . .	..	..	1,44,370	1,44,370
Tools and Plant . . . . .	..	..	11,903	11,903
Suspense . . . . .	..	..	-97	-97
Total . . . . .	..	..	3,46,425	3,46,425
1.—Electricity Scheme—				
69-A.—Other Revenue Expenditure connected with Electricity Schemes—				
Establishment Charges . . . . .	..	..	1,45,947	1,45,947
Total . . . . .	..	..	1,45,947	1,45,947

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

Heads.	Expenditure for 1953-54.				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.
II.—Electricity Schemes—Capital Account within the Revenue Account—							
53.—Capital Outlay on Electricity Schemes—							
Thermo-Electric Schemes—							
Barrackpore Electric Supply Scheme	1,62,813	..	1,62,813	1,62,813
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	—22	..	—22	—22
Cooch Behar Electric Supply Scheme	46,922	..	46,922	46,922
Bulk power Supply Scheme to Garia Rajpur, Sonarpur, etc.	70,529	..	70,529	70,529
Bulk power Supply Scheme to Gouripur Electric Supply.	2,28,415	..	2,28,415	2,28,415
Power Supply Scheme to Raniganj coal fields	1,62,018	..	1,62,018	1,62,018
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	—1,81,005	..	—1,81,005	—1,81,005
Acquisition of Kurseong and Siliguri Electric Supply.	2,16,782	..	2,16,782	2,16,782
Bulk power supply Scheme to Bongaon Electric Supply.	1,83,779	..	1,83,779	1,83,779
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	—50,000	..	—50,000	—50,000
Bulk power supply Scheme to Joynagar Majilpur and Diamond Harbour.	1,18,210	..	1,18,210	1,18,210
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	—75,000	..	—75,000	—75,000
Total	8,83,441	..	8,83,441	8,83,441

7. — Miscellaneous —

54.—Famine —

A.—Famine Relief—

Salaries and Establishment	5,50,351	5,50,351	5,50,351
Gratuitous Relief	1,03,98,728	1,03,98,728	1,03,98,728
Miscellaneous	56,05,464	56,05,464	56,05,464
Rehabilitation Programme	13,91,893	13,91,893	13,91,893
Works	32,091	32,091	32,091
Total	1,79,78,527	1,79,78,527	1,79,78,527

54-B.—Privy Purses and Allowances of Indian Ruler—

Privy Purses and allowances of Ex-Rulers of Integrated States and Allowances of their relatives and servants—

I.—Integrated States	1,53,254	1,53,254	1,53,254
Charges in England— Allowances for Relatives of the Ex-Ruler of Cooch Behar.	21,114	21,114	21,114
Total	1,74,368	1,74,368	1,74,368

55. Superannuation Allowances and Pensions—

Superannuation and Retired Allowances	1,66,199	1,05,40,941	1,07,07,140
Compassionate Allowances . . . . .	..	30,071	30,071
Gratuities . . . . .	..	11,90,293	11,90,293
Pensions for distinguished and meritorious services. . . . .	..	7,800	7,800
Donations to Provident Funds . . . . .	..	2,20,566	2,20,566
Allowances and gratuities to Political sufferers, their families and institutions. . . . .	..	4,86,719	4,86,719
Government Contribution paid under the Indian Civil Service Family Pension Rules . . . . .	..	150	150
Charges in England	56,747	4,10,260	4,67,007
Deduct—Pensionary charges transferred to Commercial Departments. . . . .	..	—1,84,863	—1,84,863
TOTAL	2,22,946	1,27,01,937	1,29,24,883

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

Heads.	Expenditure for 1953-54.								GRAND TOTAL.
	Charged.		Voted.		Total.		Total.		
1	2	3	4	5	6	7	8	8	
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.			
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	
J.—Miscellaneous—<i>concl.</i>									
56.—Stationery and Printing—									
I.—Stationery—									
Stationery Offices and Stores	1,04,322	..	1,04,322	1,04,322	1,04,322	
Stationery supplied by other Governments	11,35,640	..	11,35,640	[11,35,640	11,35,640	
Discount on plain paper used with stamps	10,926	..	10,926	10,926	10,926	
Purchase of plain paper used with stamps	94,108	..	94,108	94,108	94,108	
II.—Printing—									
Government Presses	80,05,446	..	80,05,446	80,05,446	80,05,446	
Printing at private presses	20,278	..	20,278	20,278	20,278	
Cost of printing work done by other Govern- ments. <i>Deduct</i> —Cost of printing work done for other Governments and paying departments.	12,374	..	12,374	12,374	12,374	
Charges in England	—3,509	..	—3,509	—3,509	—3,509	
TOTAL	44,02,745	..	44,02,745	44,02,745	44,02,745	
57.—Miscellaneous									
Special Commissions of Enquiry	3,107	..	3,107	3,107	3,107	
Donations for charitable purposes	1,22,107	..	1,22,107	1,22,107	1,22,107	
Petty Establishments	9,21,225	..	9,21,225	9,21,225	9,21,225	
Irrecoverable temporary loans and advances written off.	55,893	..	55,893	55,893	55,893	
Appropriation to the Contingency Fund	50,00,000	..	50,00,000	50,00,000	50,00,000	

Rent, rates and taxes . . . . .	..	87,752	..	87,752	..	87,752
Contributions	26,49,184	1,11,34,495	..	1,11,34,495	..	1,37,83,679
Expenditure on account of State Prisoners and Detenues.	..	1,135	..	1,135	..	1,135
Expenditure on displaced persons . . . . .	..	68,20,693	..	68,20,693	..	68,20,693
Miscellaneous and unforeseen charges	378	54,91,691	..	54,91,691	..	54,92,069
Development Schemes . . . . .	..	1,41,353	..	1,41,353	..	1,41,353
Charges in England . . . . .	..	3,040	..	3,040	..	3,040
Loss or gain by exchange	99	4,070	..	4,070	..	4,169
Welfare of Scheduled tribes and castes and other backward classes.	..	7,59,287	..	7,59,287	..	7,59,287
TOTAL	26,49,661	3,05,45,758	..	3,05,45,758	..	3,31,95,419

JJ—Miscellaneous Capital Account within the Revenue Account—

55-A.—Commutation of Pension financed from ordinary revenue—	..	12,44,849	..	12,44,849	..	12,44,849
Amount transferred from "83.—Payments of commuted value of pensions".	..	..	..	..	..	..
TOTAL . . . . .	..	12,44,849	..	12,44,849	..	12,44,849

M.—Extraordinary Items—

63.—Extraordinary Charges—

Charges in India—	..	..	..	..	..	..
Charges incurred as a direct result of War—	..	..	..	..	..	..
Extra Police Force . . . . .	..	36,63,501	..	36,63,501	..	36,63,501
Food	3,767	3,29,17,565	..	3,29,17,565	..	3,29,21,832
Supply	1,07,609	12,61,803	..	12,61,803	..	13,69,412
Rewards for gallantry in the field . . . . .	..	25,000	..	25,000	..	25,000

TOTAL	1,11,376	3,78,67,869	..	3,78,67,869	..	3,79,79,245
Motor Spirit and Tyre Rationing Scheme . . . . .	..	302	..	302	..	302
Deduct—Amount recovered from the Centre . . . . .	..	—12,24,734	..	—12,24,734	..	—12,24,734
Charges in England . . . . .	..	2,571	..	2,571	..	2,571
TOTAL	1,11,376	3,66,46,008	..	3,66,46,008	..	3,67,57,384

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

Heads.	Expenditure for 1953-54.						GRAND TOTAL.
	Charged.			Voted.			
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.
M. Extraordinary Items—<i>concl.</i>							
63-B.—Community Development Project—							
Supervision	1,74,078	..	1,74,078	1,74,078
District Establishment	5,64,076	..	5,64,076	5,64,076
Agriculture and Animal husbandry extension	1,38,156	..	1,38,156	1,38,156
Health and rural sanitation	2,98,996	..	2,98,996	2,98,996
Education	3,22,606	..	3,22,606	3,22,606
Social Education	1,30,853	..	1,30,853	1,30,853
Communication	3,16,663	..	3,16,663	3,16,663
Training	30,389	..	30,389	30,389
National Extension Service Programme	590	..	590	590
TOTAL	19,76,407	..	19,76,407	19,76,407

64-C.—Pre-partition payments—					
Claims passed by the Application Committee	20,89,219	..	20,89,219	..	20,89,219
TOTAL	20,89,219	..	20,89,219	..	20,89,219

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

68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—

A.—Irrigation Works—

(2) Unproductive—

Works	286	..	286	..	286
Establishment	92	..	92	..	92
Tools and Plant	16	..	16	..	16

TOTAL	394	..	394	..	394
-----------------	-----	----	-----	----	-----

TOTAL—A.—Irrigation Works

TOTAL	394	..	394	..	394
-----------------	-----	----	-----	----	-----

FP.—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	1,60,856	..	1,60,856	..	1,60,856
--	----------	----	----------	----	----------

TOTAL	1,60,856	..	1,60,856	..	1,60,856
-----------------	----------	----	----------	----	----------

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

Hands.	Expenditure for 1953-54.						Total.	Rs.	Rs.	Rs.	GRAND TOTAL.
	Out of Consolidated Fund.	Charged.	Total.	Out of Consolidated Fund.	Voted.	Out of Contingency Fund.					
1	2	3	4	5	6	8					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
77.—Civil Administration—Capital Account outside the Revenue Account—<i>concl.</i>											
78.—Capital Outlay on Industrial Development—											
Development Schemes—											
Development of Salt Production	34,258	..	..	34,258	..	..	34,258	
Acquisition of Land for the Establishment of a Telephone Cable Factory at Mihijam.	56	..	..	56	..	..	56	
Schemes for Industrial Centres	1,64,806	..	..	1,64,806	..	..	1,64,806	
Organisation of Silk Reelers' Co-operative Societies.	48,344	..	..	48,344	..	..	48,344	
Investment in shares of Commercial Concerns, West Bengal Finance Corporation.	30,00,000	..	..	30,00,000	..	..	30,00,000	
Deduct—Receipts and Recoveries on Capital Account—											
Organisation of Silk Reeler's Co-operative	—25,261	..	..	—25,261	..	..	—25,261	
Exploitation of Coastal and Estuarine Fisheries and provision of fishing fleet.	—834	..	..	—834	..	..	—834	
Acquisition of Land for the Establishment of a Telephone Cable Factory at Mihijam.	—732	..	..	—732	..	..	—732	
Deduct—Total	—26,827	..	..	—26,827	..	..	—26,827	
TOTAL				32,20,687			32,20,687			32,20,687	

HH.—Capital Account of Civil Works and Miscellaneous Public Improvements outside the Revenue Account—
80-A.—Capital Outlay on Multipurpose River Schemes—

Mayurakshi Reservoir Project—

Measanjore Dam—

Works	72,29,905	..	72,29,905	72,29,905
Tools and Plant	1,655	..	1,655	1,655
Establishments	5,17,853	..	5,17,853	5,17,853
Suspense	—6,91,718	..	—6,91,718	—6,91,718
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	—49,079	..	—49,079	—49,079
TOTAL	70,08,616	..	70,08,616	70,08,616

Reclamation and Resettlement under the Administrator, Mayurakshi Reservoir Project—

Works	7,29,480	..	7,29,480	7,29,480
Tools and Plant	5,145	..	5,145	5,145
Suspense	31,40,793	..	31,40,793	31,40,793
Establishment	35,307	..	35,307	35,307
TOTAL	39,10,725	..	39,10,725	39,10,725

Barrage and Irrigation—

Works	1,36,98,103	..	1,36,98,103	1,36,98,103
Tools and Plant	1,48,901	..	1,48,901	1,48,901
Establishment	12,12,765	..	12,12,765	12,12,765
Suspense	—5,25,140	..	—5,25,140	—5,25,140
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	—75,079	..	—75,079	—75,079

TOTAL	1,44,59,550	..	1,44,59,550	1,44,59,550
TOTAL—Mayurakshi	2,53,78,891	..	2,53,78,891	2,53,78,891

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

Expenditure for 1953-54.

Heads.	Charged.			Voted.			GRAND TOTAL.
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
EH—Capital Account of Civil Works and Miscellaneous Public Improvements outside the Revenue Account—<i>contd.</i>							
80A.—Capital Outlay on Multipurpose River Schemes— <i>concid.</i> Damodar Valley Project—							
I.—Advances to Damodar Valley Corporation—							
Amount Advanced	8,45,03,000	..	8,45,03,000	8,45,03,000
<i>Deduct</i> —Government share of the Capital Outlay on the Damodar Valley Project.	—8,46,79,390	..	—8,46,79,390	—8,46,79,390
II.—Government share of the Capital Outlay on the Damodar Valley Project.	8,46,79,390	..	8,46,79,390	8,46,79,390
TOTAL	8,45,03,000	..	8,45,03,000	8,45,03,000
TOTAL—80-A., etc.	10,98,81,891	..	10,98,81,891	10,98,81,891
81.—Capital Account of Civil Works outside the Revenue Account—							
Original Works—Buildings	1,02,635	..	1,02,635	1,02,635
Original Works—Communications	2,29,85,296	..	2,29,85,296	2,29,85,296
Establishment	18,33,344	..	18,33,344	18,33,344
Tools and Plant	8,88,704	..	8,88,704	8,88,704
Suspense	7,70,690	..	7,70,690	7,70,690
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	—3,47,738	..	—3,47,738	—3,47,738
TOTAL	2,62,32,931	..	2,62,32,931	2,62,32,931

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

81-A.—Capital Outlay on Electricity Schemes—

Development Schemes—					
North Calcutta Rural Electrification Scheme . . . . .	..	17,59,077	..	17,59,077	17,59,077
Cooch Behar and Dinhatra Electricity Extension . . . . .	..	1,76,338	..	1,76,338	1,76,338
TOTAL . . . . .	..	19,35,415	..	19,35,415	19,35,415

JJ.—Miscellaneous Capital Account outside the Revenue Account—

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

Development Schemes—					
Kanchrapara Area Development Scheme . . . . .	..	52,41,227	..	52,41,227	52,41,227
Re-housing of bustee dwellers, etc. . . . .	..	—68,648	..	—68,648	—68,648
Tollygunge Land Development . . . . .	..	18,698	..	18,698	18,698
Other Schemes . . . . .	..	5,60,243	..	5,60,243	5,60,243
Expenditure on Displaced Persons . . . . .	..	53,72,551	..	53,72,551	53,72,551
Community Development Project . . . . .	..	8,97,237	..	8,97,237	8,97,237
TOTAL . . . . .	..	1,20,21,308	..	1,20,21,308	1,20,21,308

82-B.—Capital Outlay on Road and Water Transport Scheme—

Motor Transport Service . . . . .	..	35,83,154	..	35,83,154	35,83,154
Deduct—Receipts and Recoveries on Capital Account. . . . .	..	—23,500	..	—23,500	—23,500
TOTAL . . . . .	..	35,59,654	..	35,59,654	35,59,654

83.—Payments of Commuted Value of Pensions—

Payments in India . . . . .	..	11,93,075	..	11,93,075	11,93,075
Payments in England . . . . .	..	51,774	..	51,774	51,774
Deduct—Amount financed from ordinary revenues. . . . .	..	—12,44,849	..	—12,44,849	—12,44,849
Net expenditure outside the Revenue Account . . . . .	..	..	..	..	..

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

Heads.	Expenditure for 1953-54.							
	1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
JJ.—Miscellaneous Capital Account outside the Revenue Account—<i>concid.</i>								
85-A.—Capital Outlay on State Schemes of Government Trading—								
A.—Grain Supply Scheme—								
Gross Expenditure	3,472	..	..	3,472	47,06,26,313	..	47,06,26,313	47,06,26,313
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	..	..	..	—40,34,30,043	..	—40,34,30,043	—40,34,30,043
<i>Deduct</i> —Recoveries from other Governments, Departments, etc.	..	..	..	..	—2,77,656	..	—2,77,656	—2,77,656
TOTAL	3,472	..	..	3,472	6,69,18,614	..	6,69,18,614	6,69,22,086
G.—Other Miscellaneous Schemes—								
Gross Expenditure . . . . .	..	..	..	..	2,59,802	..	2,59,802	2,59,802
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	..	..	..	—3,38,48,310	..	—3,38,48,310	—3,38,48,310
TOTAL	..	..	..	..	—3,35,88,508	..	—3,35,88,508	—3,35,88,508
GRAND TOTAL	3,472	..	..	3,472	3,33,30,106	..	3,33,30,106	3,33,33,578

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 Consolidated Fund.	Out of Contingency Fund.	Total.	Expenditure to end of the year.
	1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
65A.—Capital Outlay on Forests	..	..	..	13,500
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—				
A.—Irrigation Works—				
Unproductive—				
Midnapore Canal . . . . .	..	..	..	83,06,728
Bakreswar Irrigation Scheme . . . . .	..	..	..	7,01,399
Damodar Canal	—394	..	—394	1,28,83,001
TOTAL—Unproductive	—394	..	—394	2,18,91,128
TOTAL—A.—Irrigation Works	—394	..	—394	2,18,91,128
B.—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—Irrigation, Navigation, etc., Works.	—394	..	—394	2,95,35,533
Deduct—Amount met out of Revenue	..	..	..	—45,63,040
TOTAL	—394	..	—394	2,49,72,493

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 Agricultural Improvement and Research—				
Multiplication of quality potato seeds, etc.	..	..	..	1,51,346
Establishment of seed multiplication Farms.	..	..	..	83,684
Establishment of jute seed multiplication Farm.	1,60,856	..	1,60,856	5,48,557
Brooklyn Ice Plant and Cold Storage	..	..	..	2,28,164
Tank Improvement . . . .	..	..	..	6,21,809
Creation of a Works and Buildings section under the Directorate of Agriculture.	..	..	..	21,463
Purchase of Tractors for cultivation in Cooch Behar.	..	..	..	39,776
Multiplication and Distribution of jute seeds.	..	..	..	37,021
TOTAL .	1,60,856	..	1,60,856	17,31,820
72.—Capital Outlay on Industrial Development—				
Development Programme—				
Exploitation of coastal and estuarine fisheries and provision of fishing fleet.	—834(a)	..	—834(a)	4,21,596
Scheme for Industrial Centres .	1,64,806	..	1,64,806	8,78,273
Organisation of Silk Reelers' Co-operative Societies.	23,083(b)	..	23,083(b)	11,51,085
Development of Salt production	34,258	..	34,258	2,45,683
Acquisition of Land for the establishment of a Telephone Cable Factory at Mihijam.	—676(b)	..	—676(b)	2,91,945
Investment in shares of Commercial concerns: Bengal Salt Co.	..	..	..	1,70,000
West Bengal Finance Corporation	30,00,000	..	30,00,000	30,00,000
TOTAL .	32,20,637	..	32,20,637	61,58,582

(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 Consolidated Fund.	Out of Contingency Fund.	Total.	Expenditure to end of the year.
	1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
80-A.—Capital Outlay on Multi-purpose River-Schemes—				
Mayurakshi Reservoir Project	2,53,78,891	..	2,53,78,891	9,47,03,272
Damodar Valley Project—				
I.—Advances to Damodar Valley Corporation—				
Amount advanced	8,45,03,000	..	8,45,03,000	29,93,60,633
Deduct—Government share of Capital Outlay on Damodar Valley Project.	—8,46,79,390	..	—8,46,79,390	—28,77,75,316
II.—Government share of the Capital Outlay on the Damodar Valley Project.	8,46,79,390	..	8,46,79,390	28,77,75,316
TOTAL	10,98,81,891	..	10,98,81,891	39,40,63,905
81.—Capital Account of Civil Works outside the Revenue Accounts.	2,62,32,931	..	2,62,32,931	13,81,47,672
81-A.—Capital Outlay on Electricity Schemes—				
Development Schemes—				
North Calcutta Rural Electrification Scheme.	17,59,077	..	17,59,077	1,09,65,568
Diesel Electric Pool . . . . .	..	..	..	4,90,505
Cooch Behar and Dinahata Electric Extension.	1,76,338	..	1,76,338	2,07,913
TOTAL	19,35,415	..	19,35,415	1,16,63,986

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 Consolidated Fund.	Out of Contingency Fund.	Total.	Expenditure to end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
82.—Capital Account of other State Works outside the Revenue Account—				
Expenditure on Displaced persons	53,72,551	..	53,72,551	(a)2,48,82,897
Tollygunge Land Development Scheme.	18,698	..	18,698	25,72,309
Kanchrapara Area Development Scheme.	52,41,227	..	52,41,227	1,94,92,973
Re-housing of Bustee Dwellers .	—68,648	..	—68,648	14,31,187
Survey for Underground Railways .	..	..	..	6,00,000
Community Development Project .	8,97,237	..	8,97,237	(c)9,58,194
Other schemes	5,60,243	..	5,60,243	<u>43,700</u> (b)9,52,178
				9,14,494
TOTAL .	1,20,21,308	..	1,20,21,308	5,08,89,738
82-B.—Capital Outlay on Road and Water Transport Scheme.	35,59,654	..	35,59,654	2,07,27,428
83.—Payment of Commuted Value of Pensions.	..	..	..	4,73,219
85-A.—Capital Outlay on State Schemes of Government Trading—				
Grain Supply Scheme	6,69,22,086	..	6,69,22,086	4,43,15,722
Construction of Boats Scheme .		..		5,902
Other Miscellaneous Schemes .	—3,35,88,508	..	—3,35,88,508	—4,92,07,020
TOTAL .	3,33,33,578	..	3,33,33,578	—48,85,396
GRAND TOTAL .	19,03,45,876	..	19,03,45,876	64,39,56,947

(a) Progressive expenditure decreased by Rs. 3,78,151 due to (i) transfer of Rs. 3,91,935 from this head, *vide* Footnote (b) below and (ii) addition of Rs. 13,784 originally booked under a service head.

(b) Excess of Rs. 3,91,935 in the progressive expenditure is due to transfer of the sum originally accounted for under the head "Expenditure on Displaced Persons" in the year 1952-53.

(c) Progressive Expenditure decreased by Rs. 43,700 by reason of 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 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; and the debits and credits during the year to the various reserve funds and deposit accounts of grants, etc., were for amounts authorised by the relevant Acts or rules of the funds or accounts, and there were no diversions for purposes other than those for which the funds were constituted or the grants were made.

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, and other registers of the Account office and to review them properly. The balances under "Advances Repayable", "Permanent Advances", and "Suspense Accounts" continue to be shown in lump under the ordinary account heads instead of being split up into relevant departmental heads for want of adequate details of the transactions.

REVIEW OF BALANCES.

4. The following is the general statement of balances of the Government of West Bengal on the 31st March, 1954.—

(All figures are in unit of Rupees.)

Debit balance.	Section of the General Account.	Name of Account.	Page.	Credit Balance.
1	2	3	4	5
Rs.				Rs.
68,49,48,464	A to M	Government	95	
CONSOLIDATED FUND—				
	N	Public Debt	97	81,36,29,057
22,96,67,633	R	Loans and Advances by State Governments.	108	
		CONTINGENCY FUND	114	1,00,00,000
PUBLIC ACCOUNT—				
	O	Unfunded Debt	114	5,31,47,393
	P	Deposits and Advances—		
		(i) Deposits bearing interest	116	32,92,153
		(ii) Deposits not bearing interest—		
		Gross balance	117	13,22,57,820
71,59,484		Investments	117	
1,02,50,208		(iii) Advances not bearing interest.	135	
		(iv) Suspense—		
45,02,250		Investments	144	
3,06,24,682		Other items (Net)	144	
	S	Remittances—		
87,32,053		Remittances within India (Net)	148	
3,64,41,649	V	(Closing) Cash Balance	149	
101,23,26,423		TOTAL		101,23,26,423

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. 68,49,48,464

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.
42,59,06,872	A.—Opening Balance . . . . .	..
	B.—Revenue Receipts for 1953-54	38,03,54,696
44,90,50,412	C.—Expenditure on Revenue Account for 1953-54 . . . . .	..
19,03,45,876	D.—Capital Expenditure outside the Revenue Account for 1953-54.	..
	F.—Closing Balance, Dr.	68,49,48,464
<hr/> 106,53,03,160 <hr/>	TOTAL .	<hr/> 106,53,03,160 <hr/>

7. The opening balance on the 1st April 1953 is less than the previous year's closing balance by a sum of Rs. 74,534. This is due to the fact that the opening balance of certain heads of accounts on the 15th August 1947 were revised under circumstances brought to light after the close of the accounts of the previous year, and that these changes have been carried out in the opening balances for the year under report as detailed below. Corresponding change has been made in the balance of Government Account.

Heads in respect of which the opening balance on 1st April, 1953 has been changed.	Cr. Balance Increase (+) Decrease (—)	Dr. Balance Increase (+) Decrease (—)
	Rs.	Rs.
O.—UNFUNDED DEBT—		
State Provident Funds—		
General Provident Fund	—52,878	..
Contributory Provident Fund.	+1,756	..
I.C.S. Provident Fund	+183	..
I.C.S. (N.E.M.) Provident Fund	+843	..
P.—DEPOSITS AND ADVANCES—		
Civil Deposits—		
Personal Deposits	—3,668	..
Advances Repayable—		
Objection Book Advances . . . . .	..	—263
Special Advances . . . . .	..	+20,433
Permanent Advances . . . . .	..	+605
Q.—LOANS AND ADVANCES, ETC.—		
Loans to Municipalities, Port Funds, etc.—		
Loans to District and Other Local Fund Committees . . . . .	..	—1,265
Advances to Cultivators—		
Land Improvement Loan . . . . .	..	+1,265
Agriculturists' Loan . . . . .	..	+32,500
Miscellaneous Loans and Advances—		
Loans to Distressed Tailors . . . . .	..	—32,500
Total	—53,759	+20,775
		NET DR. BALANCE +74,534

SECTION N.—PUBLIC DEBT Cr. Rs. 81,36,29,057

8. The term "Public Debt" as used in this report is confined to regular loans raised from the public or taken from the Central Government, and does not cover other obligations (whether bearing interest or not), such as State Provident Funds, Depreciation Reserve and other Funds which are dealt with in Sections O and P of this Report. A comparative statement showing the aggregate gross capital liabilities of the Government of West Bengal on the 31st March, 1954 and the capital and other disbursements which are treated as a set-off against these liabilities, will be found in Statement No. 2 of this part of the Report.

"Public Debt" is ordinarily divided into three categories namely, (a) "Permanent Debt", (b) "Floating Debt" and (c) "Loans from the Central Government". The term "Permanent Debt" covers such of the loans borrowed by Government in the open market as are intended to have, at the time when they are raised, a currency of more than twelve months. The term "Floating Debt" is applied to borrowings of a purely temporary nature, such as treasury bills or ways and means advances from the Reserve Bank of India, which are to be repaid within twelve months. These balances, which represent the nominal value of outstanding debt on the 31st March, 1954 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 :—

<i>Permanent Debt</i>	. . . . .	<i>Cr. Rs. 7,35,23,300</i>
<i>Loans from the Central Government</i>	. . . . .	<i>Cr. Rs. 74,01,05,757</i>
	Total .	<u>Cr. Rs. 81,36,29,057</u>

Permanent Debt Cr. Rs. 7,35,23,300

9. The balance represents the amounts of Rs. 1,75,00,000, Rs. 2,00,00,000, and Rs. 3,60,23,300 raised by the Government of West Bengal in the 3½ per cent. West Bengal Loan 1962, 4 per cent. West Bengal Loan 1964 and 4 per cent. West Bengal Loan 1963 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, (iii) North Calcutta Rural Electrification Scheme and (iv) Kanchrapara Area Development Scheme (Kalyani Town). The loans were issued at par and will be repaid at par in September 1962, August 1964 and July 1963 respectively.

To make necessary provisions for repayment of the 3½ per cent. West Bengal Loan 1962 and 4 per cent. West Bengal Loan 1964, Sinking Funds have been opened by the Government to be fed with annual contributions commencing from 1952-53 and 1953-54 respectively.

Loans from the Central Government Cr. Rs. 74,01,05,757

10. The balance comprises (i) Rs. 1,95,04,046 representing the proportionate share of the loans outstanding against the Government of Bengal on the date of partition taken over by the Government of West Bengal and (ii) Rs. 72,06,01,711 representing loans taken from the Central Government after the partition. The details of the Pre-partition loans are given below :—

	Rs.
Loans for Civil Defence Expenditure	62,21,460
Loans to finance the Grow More Food Schemes	6,89,110
Loans for financing Development Projects	55,36,000
Loans for Ways and Means Purposes	70,40,000
Loans for payment to Silk Filature Owners	17,476
Total	1,95,04,046

All the above loans 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, 1954.	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 @ 2 p. c. Was repayable by the end of 1948-49 but not repaid. The question of repayment of principal is still under correspondence between the State Government and the Union Government. Interest is being paid regularly.
(2) 31st March, 1948.	Loans for Productive Development Scheme.	40,00,000	..	40,00,000	Bears interest @ 2½ p. c. Repayable in lump on 31st March 1956.
(3) 31st March, 1949.	Do. . . .	99,91,000	..	99,91,000	Bears interest @ 2½ p. c. Repayable in one instalment on 31st March, 1959. Interest is payable half-yearly on 30th September and 31st March each year.
(4) 15th January, 1946.	Loans for paying West Bengal Government's share of Damodar Valley Corporation.	91,16,000	..	91,16,000	Bears interest @ 3½ p. c. Repayable in one instalment at the end of 40 years.
(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, 1954.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(7) 23rd December, 1949.	Loans for paying West Bengal Government'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. . .	83,29,000	..	83,29,000	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 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) 15th April, 1953.	Do. . .	1,00,00,000	..	1,00,00,000	Do.
(29) 1st June, 1953.	Do. . .	1,56,02,000	..	1,56,02,000	Do.
(30) 28th August, 1953.	Do. . .	78,82,000	..	78,82,000	Do.
(31) 15th September, 1953.	Do. . .	1,00,00,000	..	1,00,00,000	Do.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1954.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(32) 4th November, 1953.	Loans for paying West Bengal Government's share of Damodar Valley Corporation.	1,00,00,000	.	1,00,00,000	Bears interest @ 4½ p. c. Repayable in one instalment at the end of 40 years.
(33) 1st December, 1953.	Do. . .	1,08,39,000	..	1,08,39,000	Do.
(34) 25th March, 1954.	Do. . .	1,90,00,000	..	1,90,00,000	Do.
(35) 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.
(36) 31st March, 1952.	Do. . .	72,35,000	..	72,35,000	Do. Bears interest @ 3½ p. c.
(37) 3rd October, 1952.	Do. . .	6,80,000	..	6,80,000	Do. Bears interest @ 4½ p. c.
(38) 19th March, 1953.	Do. . .	10,00,000	..	10,00,000	Do.
(39) September 1953.	Do. . .	7,00,000	..	7,00,000	Do.
(40) March, 1954.	Do. . .	5,00,000	..	5,00,000	Do. Bears interest @ 4½ p. c.
(41) 31st March, 1950.	For meeting expenditure on Mayurakshi Project.	86,00,000	..	86,00,000	Bears interest @ 3 p. c. Repayable in one instalment within ten years.
(42) 31st March, 1954.	Do. . .	1,50,00,000	..	1,50,00,000	Bears interest @ 3½ p. c. Repayable in one instalment on the expiry of ten years.
(43) 28th March, 1952.	Do. . .	2,23,00,000	..	2,23,00,000	Bears interest @ 3½ p. c. Repayable in seven annual equated instalments commencing from 1955-56. Simple interest payable during the interim period.
(44) 31st March, 1953.	Do. . .	1,73,84,000	..	1,73,84,000	Bears interest @ 4 p. c. Repayable in seven annual equated instalments commencing from 1956-57. Simple interest payable during the interim period.
(45) September, 1953.	Do. . .	45,17,000	..	45,17,000	Do.— (Commencing from 1957-58).
(46) November, 1953.	Do. . .	41,69,000	..	41,69,000	Do.
(47) March, 1954.	Do. . .	32,33,000	..	32,33,000	Do.
(48) March, 1954	Do. . .	1,31,36,000	..	1,31,36,000	Do.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1954.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(49) 16th June, 1949.	Rehabilitation of displaced persons.	10,00,000	51,00,000	2,49,00,000	Total loan of 3 crores includes urban, rural, educational and housing loans repayable in equated instalments spread over a number of years varying from 6 to 30 years. The loans bear interest at different rates, viz. 3p. c. or 3½ p.c.
(50) 13th January, 1950.	Do. . .	90,00,000			
(51) 1st March, 1950.	Do. . .	1,80,00,000			
(52) 1st March, 1950.	Do. . .	20,00,000			
(53) 16th August, 1950.	Do. . .	20,00,000	..	20,00,000	Bears interest @ 3½ p. c. Repayable in twenty years in seventeen annual equated instalments commencing from the 25th January 1955. Only simple interest being charged during the interim period.
(54) 25th January, 1951.	Do. . .	30,00,000	..	30,00,000	Do.
(55) 20th March, 1951.	Do. . .	2,97,00,000	..	2,97,00,000	Interest payable @ 3½ p. c. Repayable in six years in five annual equated instalments commencing after the first year.
(56) 20th March, 1951.	Do. . .	53,00,000	..	53,00,000	Interest payable @ 3½ p. c. Repayable in twenty years in seventeen annual equated instalments commencing from 20th March, 1955. Only simple interest is payable during the interim period.
(57) 2nd July, 1951.	Do.	2,79,00,000	..	2,79,00,000	Bears interest @ 3½ p. c. Repayable in six years, in five annual equated instalments the first one commencing after one year.
(58) 22nd November, 1951.	Do. . .	1,25,00,000	..	1,25,00,000	Do.
(59) 3rd January, 1952.	Do. . .	2,00,00,000	..	2,00,00,000	Do.
(60) 3rd January, 1952.	Do. . .	5,70,000	..	5,70,000	Do.
(61) 7th March, 1952.	Do. . .	9,00,000	..	9,00,000	Bears interest @ 3½ p. c. Repayable in six years in three annual equated instalments commencing after three years.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1954.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(62) 31st March, 1952.	Rehabilitation of displaced persons.	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.
(63) 31st March, 1952.	Do. . .	15,00,000	..	15,00,000	Do.
(64) 31st March, 1952.	Do. . .	1,80,000	..	1,80,000	Same as for item (61)
(65) 31st 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.
(66) 31st 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.
(67) 31st March, 1952.	Do. . .	1,00,000	..	1,00,000	Same as for item (61).
(68) 31st March, 1952.	Do. . .	5,00,000	..	5,00,000	Same as for item (65).
(69) 11th July, 1952.	Do. . .	3,08,000	..	3,08,000	Bears interest @ 3½ p. c. Repayable in six years in five annual equated instalments, commencing from the second anniversary date of drawal, no interest being charged during the interim period.
(70) 11th July, 1952. ‡	Do. . .	11,53,000	..	11,53,000	Bears interest @ 3½ p. c. Repayable in six years in three annual equated instalments, commencing from the fourth anniversary date of drawal, simple interest being charged for the years 1953-54 and 1954-55.
(71) 11th July, 1952.	Do. . .	18,27,000	..	18,27,000	Bears interest @ 4½ p. c. Repayable in twenty years in seventeen annual equated instalments commencing from the fourth anniversary date of drawal, simple interest being charged during the interim period.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1954.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(72) 11th July, 1952.	Rehabilitation of displaced persons.	19,30,000	..	19,80,000	Bears interest @ 2 p. c. Repayable in ten years in nine annual equated instalments commencing from the second anniversary date of drawal, no interest being charged during the interim period.
(73) 3rd September, 1952.	Do. . .	13,56,000	..	13,56,000	Same as for item (71).
(74) 3rd September, 1952.	Do. . .	6,99,000	..	6,99,000	Same as for item (70)
(75) 3rd September, 1952	Do. . .	27,19,000	..	27,19,000	Same as for item (72).
(76) 3rd September, 1952	Do. . .	6,000	..	6,000	Same as for item (69).
(77) 3rd September, 1952.	Do. . .	20,00,000	..	20,00,000	Do.
(78) 29th October, 1952.	Do. . .	7,11,325	..	7,11,325	Same as for item (71),
(79) 29th October, 1952.	Do. . .	35,00,000	..	35,00,000	Do.
(80) 29th October, 1952.	Do. . .	28,00,000	..	28,00,000	Do.
(81) 29th October, 1952.	Do. . .	14,88,675	..	14,88,675	Same as for item (72).
(82) 29th October, 1952.	Do. . .	20,50,000	..	20,50,000	Do.
(83) 29th October, 1952.	Do. . .	5,42,000	..	5,42,000	Do.
(84) 29th October, 1952.	Do. . .	84,30,000	..	84,30,000	Do.
(85) 29th October, 1952.	Do. . .	10,00,000	..	10,00,000	Same as for item (70).
(86) 29th October, 1952.	Do. . .	8,50,000	..	8,50,000	Do.
(87) 9th January, 1953.	Do. . .	2,37,80,000	..	2,37,80,000	Includes rural and urban loans repayable in equated instalments spread over a number of years varying from 6 to 20 years. The loans bear interest at different rates viz, 3½ p. c., 4 p. c. and 4½ p. c.
(88) 26th March, 1953.	Do. . .	4,00,000	..	4,00,000	Same as for item (71).
(89) 4th June, 1953.	Do. . .	6,96,000	..	6,96,000	Same as for item (72).
(90) 11th July, 1953.	Do. . .	56,19,400	..	56,19,400	Same as for item (70). Simple interest being charged for the years 1954-55 and 1955-56.
(91) 11th July, 1953.	Do. . .	96,37,700	..	96,37,700	Same as for item (71).
(92) 11th July, 1953.	Do. . .	1,85,400	..	1,85,400	Same as for item (72).

Date of loans.	Particulars.	Amount.	Amount repaid upto 31st March, 1954.	Balance.	Remarks.
1	2	3	4	5	6
(93) 16th September, 1953.	Rehabilitation of displaced persons.	Rs. 3,49,000	Rs. ..	Rs. 3,49,000	Bears interest @ 4½ p.c. Repayable in thirty years in twenty seven annual equated instalments commencing from the fourth anniversary date of drawal, simple interest being charged during the interim period.
(94) 10th October, 1953.	Do. . . .	14,58,000	..	14,58,000	Same as for item (90).
(95) 10th October, 1953.	Do. . . .	38,17,000	..	38,17,000	Same as for item (72).
(96) 10th October, 1953.	Do. . . .	26,61,250	..	26,61,250	Same as for item (71).
(97) 21st March, 1952.	Loans under Grow More Food Schemes.	49,64,000	..	49,64,000	Bears interest @ 3½ p.c. Repayable in one instalment at the end of ten years.
(98) 31st March, 1952.	Do. . . .	1,50,000	..	1,50,000	Bears interest @ 3-3/8 p.c. Repayable in one instalment at the end of ten years.
(99) 31st March, 1952.	Do. . . .	3,90,000	2,56,458	1,33,542	Bears interest @ 2½ p.c. Repayable in three annual equated instalments, commencing after one year.
(100) 31st March, 1952.	Do. . . .	10,23,750	6,73,202	3,50,548	Do.
(101) 31st March, 1952.	Do. . . .	9,00,000	1,56,120	7,43,880	Bears interest @ 3½ p.c. Repayable in ten annual equated instalments, commencing after one year.
(102) 31st March, 1952.	Do. . . .	2,00,000	34,693	1,65,307	Do.
(103) 31st March, 1952.	Do. . . .	3,50,000	..	3,50,000	Repayable in one instalment after five years with interest @ 3½ p.c. payable annually.
(104) 31st March, 1952.	Do. . . .	33,00,000	1,72,607	31,27,393	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.
(105) 8th November, 1952.	Do. . . .	3,00,000	1,25,865	2,04,135	Bears interest @ 3½ p.c. Repayable in three annual equated instalments commencing from the first anniversary date of drawal of the loan.
(106) 8th November, 1952.	Do. . . .	1,10,000	..	1,10,000	Bears interest @ 3-5/8 p.c. Repayable in one instalment at the end of five years.
(107) 22nd November, 1952.	Loans under Grow More Food schemes.	50,000	50,000	..	Bears interest @ 3 p.c. Repayable in one year from the date of drawal.
(108) 22nd November, 1952.	Do. . . .	1,43,000	1,43,000	..	Do.
(109) 22nd November, 1952.	Do. . . .	30,000	5,580	24,420	Bears interest @ 3-5/8 p.c. Repayable in five annual equated instalments, commencing from the first anniversary date.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1954.	Balance.	Remarks
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(110) 22nd November, 1952.	Do. . . .	1,00,000	15,219	84,781	Bears interest @ 3-5/8 p.c. Repayable in six annual equated instalments, commencing from the first anniversary date.
(111) 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.
(112) 31st March, 1953.	Do. . . .	3,10,000	3,10,000	..	Bears interest @ 3 p.c. Repayable in one year from the date of drawal.
(113) 31st March, 1953.	Do. . . .	2,00,000	2,00,000	..	Do.
(114) 31st March, 1953.	Do. . . .	2,00,000	2,00,000	..	Bears interest @ 3-5/8 p.c. Repayable in five equated annual instalments. Not utilised and re-funded.
(115) 31st March, 1953.	Do. . . .	1,00,000	15,219	84,781	Bears interest @ 3-5/8 p.c. Repayable in six equated annual instalments, commencing from the first anniversary date.
(116) 4th June, 1953.	Do. . . .	72,60,550	..	72,60,550	Bears interest @ 3-1/8 p.c. Repayable in one instalment before 30th June 1954.
(117) 17th June, 1953.	Do. . . .	10,87,900	..	10,87,900	Do.
(118) 4th July, 1953.	Do. . . .	3,00,000	..	3,00,000	Do.—Since repaid by the end of 1955-56
(119) 6th August, 1953.	Do. . . .	7,93,191	..	7,93,191	Do. Do.
(120) 2nd September, 1953.	Do. . . .	7,00,000	..	7,00,000	Do. Do.
(121) 16th September, 1953.	Do. . . .	3,00,000	..	3,00,000	Do. Do.
(122) 25th November, 1953.	Do. . . .	37,14,266	..	37,14,266	Do. Do.
(123) 8th January, 1954.	Do. . . .	10,87,593	..	10,87,593	Do. Do.
(124) 26th March, 1954.	Do. . . .	1,60,000	..	1,60,000	Do.—Since repaid in 1954-55.
(125) 31st March, 1954.	Do. . . .	8,62,500	..	8,62,500	Do.—before 30th June 1955.
(126) 8th August, 1953.	Loans under Grow More Food schemes.	4,84,712	..	4,84,712	Bears interest @ 4½ p.c. Repayable in fifteen annual equated instalments commencing from the first anniversary date of the drawal of the loan.
(127) 13th October, 1953.	Do. . . .	1,74,633	..	1,74,633	Do.
(128) 6th November, 1953.	Do. . . .	3,90,000	..	3,90,000	Bears interest @ 3½ p.c. Repayable in three annual equated instalments commencing from the first anniversary date of the drawal of the loan.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1954.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(129) 18th December, 1953.	Do. . . .	10,00,000	..	10,00,000	Bears interest @ 4 p.c. Repayable in one instalment at the end of ten years.
(130) 18th December, 1953.	Do. . . .	4,60,000	..	4,60,000	Bears interest @ 3½ p.c. Repayable in five annual equated instalments commencing from the first anniversary date of the drawal of the loan.
(131) 18th December, 1953.	Do. . . .	1,54,000	..	1,54,000	Bears interest @ 3 p.c. Repayable in one year from the date of drawal.
(132) 7th January, 1954.	Do. . . .	27,84,000	..	27,84,000	Bears interest @ 4½ p.c. Repayable in twenty annual equated instalments commencing from 1956-57, simple interest being charged during the interim period.
(133) 23rd February, 1954.	Do. . . .	21,375	..	21,375	Bears interest @ 4½ p.c. Repayable in fifteen annual equated instalments commencing from the first anniversary date of the drawal of the loan.
(134) 31st March, 1954.	Do. . . .	10,67,750	..	10,67,750	Same as for item (129).
(135) 31st March, 1954.	Do. . . .	2,00,700	..	2,00,700	Same as for item (131).
(136) 31st March, 1954.	Do. . . .	2,15,000	..	2,15,000	Bears interest @ 3½ p.c. Repayable in one instalment at the end of five years.
(137) 31st March, 1954.	Do. . . .	5,76,300	..	5,76,300	Same as for item (126).
(138) 31st March, 1954.	Do. . . .	1,00,000	..	1,00,000	Bears interest @ 4 p.c. Repayable in eight annual equated instalments commencing from the first anniversary date of the drawal of the loan.
(139) 31st March, 1954.	Do. . . .	2,00,000	..	2,00,000	Bears interest @ 3½ p.c. Repayable in six annual equated instalments commencing from the first anniversary date of the drawal of the loan.
(140) 31st March, 1954.	Do. . . .	15,69,750	..	15,69,750	50 p.c. of the loan is repayable in one instalment at the end of one year with interest @ 3 p.c. The remaining 50 p.c. bears interest @ 3½ p.c. and is repayable in one instalment at the end of five years, simple interest being charged during the interim period.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1954.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(141) 6th March, 1951.	For construction of Hostels for the Bengal Engineering College at Sibpur.	4,00,000	28,786	4,46,214	Interest free loan repayable in thirty-three equal annual instalments commencing from 1952-53.
(142) 31st March, 1951.	Do. . . .	75,000			
(143) 31st March, 1952.	Do. . . .	2,00,000	6,061	1,93,939	Do. from 1953-54.
(144) 31st March, 1953.	Do. . . .	2,00,000	..	2,00,000	Do. from 1954-55.
(145) 31st March, 1954.	Do. . . .	1,00,000	..	1,00,000	Do. from 1955-56.
(143) 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. Since repaid by the end of 1955-56.
(147) August, 1951	For development of cotton cultivation.	7,005	7,005	..	Interest free loan repayable by 31st, March 1954.
(148) October, 1953	Do. . . .	7,500	7,500	..	Bears interest @ 1½ p.c. Repayable by the end of 1953-54.
(149) 31st March, 1953.	Community Project loan.	3,00,000	..	3,00,000	Terms of repayment not finally settled.
(150) 31st March, 1954.	Do. . . .	13,34,000	..	13,34,000	Do.
(151) 23rd February, 1954.	For road development etc. schemes.	2,00,00,000	..	2,00,00,000	Bears interest @ 4 p.c. Repayable in seven annual equated instalments commencing from 1957-58, simple interest being charged during the interim period.
(152) 31st March, 1954.	Do. . . .	1,49,45,000	..	1,49,45,000	Do.
(153) 12th February, 1954.	For subsidised housing scheme for industrial workers.	96,000	..	96,000	Bears interest @ 4½ p.c. Repayable in twentyfive annual equated instalments commencing from 6-4-57
(154) 30th March, 1954.	Do. . . .	72,000	..	72,000	Do.
(155) 30th November, 1953.	For development of handloom and khadi industries.	40,000	..	40,000	Interest free loan repayable in five equal annual instalments commencing from the first anniversary date of the drawal of the loan
(156) 24th February, 1954.	Do. . . .	54,000	..	54,000	Do.
(157) 30th March, 1954.	Do. . . .	10,00,000	..	10,00,000	Do.
(158) 31st March, 1954.	For scarcity relief .	8,00,000	..	8,00,000	Bears interest @ 4 p.c. Repayable in ten annual equated instalments commencing from the first anniversary date of the drawal of the loan.
		72,81,00,026	75,07,315	72,06,01,711	

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.

Besides the above Permanent Debts and Loans from the Central Government, a sum of Rs. 19 lakhs was taken as ways and means advances from the Reserve Bank of India, which was repaid during the year. A sum of Rs. 911 was paid to the Reserve Bank of India as interest on the above advances.

The loans have been repaid regularly except in the cases of loans for Rehabilitation of Displaced Persons, for Chemical Fertilisers under Grow More Food Schemes and Development of Handloom and Khadi Industries.

SECTION R.—LOANS AND ADVANCES

BY STATE GOVERNMENTS Dr Rs. 22,96,67,633

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	1,04,04,432
Loans to Municipalities	64,50,292
Loans to District and other Local Fund Committees	27,18,812
Advances to Cultivators	1,58,35,780
Advances under Special Laws	9,42,187
Miscellaneous Loans and Advances	1,78,98,716
Loans and Advances to displaced persons	17,44,89,269
Loans and Advances under Community Development Programme	4,49,789

(2) Loans to Government Servants—

House-building Advances	2,24,144
Advances for purchase of motor conveyances	2,41,354
Advances for purchase of other conveyances	12,626
Passage Advances	75
Other Advances	157
TOTAL	22,96,67,633

Loans to Presidency Corporation, etc. Dr. Rs. 1,04,04,432

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 six 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. The fifth is an interest free loan, instalments of which are being paid regularly. The sixth is a consolidated loan which is repayable by the Corporation in full by the end of 1966-67. Out

of Rs. 9,00,000 falling due on account of interest in the year under review, a sum of Rs. 4,31,228 has been paid and the balance of Rs. 4,68,772 has been sought to be adjusted against the dues from the Government to the Corporation on account of the outstanding rent for the Calcutta Town Hall. The matter is under correspondence.

Loans to Municipalities Dr. Rs. 64,50,292

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 seven municipalities. The matter has been reported to Government.

Loans to District and other Local Fund Committees Dr. Rs. 27,18,812

14. These loans are meant for affording financial help to the District 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 considerably 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, 1954, in respect of this loan is Rs. 8,12,958. 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. 1,58,35,780

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

	Dr. Rs.
(i) Loans under Land Improvement Act XIX of 1883	24,95,384
(ii) Agriculturists' Loans Act XII of 1884	1,33,39,639
(iii) Loans to small jute-growers	757
TOTAL	1,58,35,780

16. These loans are provided for under certain Acts of the 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. Reports have been received from ten districts that the amounts of overdue instalments of principal under (i) and (ii) are Rs. 2,50,361 and Rs. 48,84,675. Amounts of overdue interest in those districts under (i) and (ii) are Rs. 70,313 and Rs. 10,01,512. It has been reported by one district that Rs. 2,500 is considered as doubtful assets in the balance of item (i). Reports from the remaining districts are awaited.

There are discrepancies amounting to Rs. 39,907, Rs. 64,576 and Rs. 45 in respect of items (i), (ii) and (iii) respectively between the ledger and the broadsheet balances, which are under reconciliation. Out of Rs. 39,907 in respect of item (i), discrepancies amounting to Rs. 6,900 and Rs. 38,835 relate to the years 1951-52 and 1952-53 respectively; while out of Rs. 64,576 in respect of item (ii), discrepancies amounting to Rs. 67, Rs. 3,118, Rs. 498, Rs. 4,618 and Rs. 41,563 relate to the years 1946-47, 1947-48, 1950-51, 1951-52 and 1952-53 respectively. Rs. 45 in respect of item (iii) relates to the year 1952-53.

Certificates of acceptance of balance in respect of item (i) have been received in all cases except one, but there are discrepancies between the ledger balances and those accepted by the administrators in nine cases. Those in respect of item (ii) have also been received in all cases except one, but there are discrepancies in every case. Balance in respect of item (iii) has also not been accepted as correct. Action is being taken to bring about an agreement between the two sets of figures and also to get the certificates of acceptance still wanting. A sum of Rs. 2,738 was written-off as irrecoverable under item (ii).

Advances under Special Laws *Dr. Rs. 9,42,187*

17. The balance is composed of :—

	Dr. Rs.
(i) Zamindari Embankment Advances under Act II (B.C.) of 1882 .	8,98,965
(ii) Loans under Bengal Agriculture and Sanitary Improvement Act, 1920.	29,753
(iii) Ramnagar Sapua Khal	13,469
TOTAL .	9,42,187

18. The Revenue authorities are responsible for watching the recoveries of principal and interest of these loans. In respect of items (i) and (ii) there are discrepancies amounting to Rs. 5,744 and Rs. 4,700 respectively between the ledger and broadsheet balances. Out of the former Rs. 1,569, Rs. 585 and Rs. 706 relates to 1950-51, 1951-52 and 1952-53 respectively. The latter relates to 1952-53. These are under settlement. Certificate of acceptance of balance is outstanding for item (iii) and in one case in respect of item (i).

Miscellaneous Loans and Advances *Dr. Rs. 1,78,98,716*

19. The details of the balance are :—

	Dr. Rs.
(i) Loans to <i>ex</i> -students of the Weaving Institute	656
(ii) Loans to <i>ex</i> -detenus	2,02,194
(iii) Loans to Co-operative Land Mortgage Bank	10,50,456
(iv) Advances to West Bengal Provincial Co-operative Bank and Multi-purposes Societies,	46,71,909
(v) Loans to Provincial Co-operative Bank for development of Wool Industry in Kalimpong.	1,50,000

	Dr. Rs.
(vi) Loans to Fishermen	42,308
(vii) Loans to Traders	25,141
(viii) Loans to Distressed Tailors	14,000
(ix) Cattle Purchase Loan	48,61,765
(x) Loans under Tank Improvement Scheme	11,09,661
(xi) Loans under the scheme for increased provision for aid to Industries.	9,94,820
(xii) Loans to Silk-reelers' and Weavers' Co-operative Society .	34,000
(xiii) Loans to Bhuban Mohan Dutt Public Institute	8,706
(xiv) Loans to Shyama Sundari Vidyapith	6,000
(xv) Loans to Ram Krishna Mission Asram	1,00,000
(xvi) Loans to Gokhale Memorial Girls' Colloge	38,910
(xvii) Loans to Co-operative Society of the State Transport Employees	20,000
(xviii) Loans to Kharagpore College	20,000
(xix) Loans to Ghum Junior High School	20,000
(xx) Loans to Tambra Lipta Maha Vidyalaya	20,000
(xxi) Loans to Victoria Institution for Girls	66,720
(xxii) Loans to College of Engineering and Technology, Jadavpore .	2,98,990
(xxiii) Loans to Kamala Girls' School	1,65,000
(xxiv) Loans to Manimala Girls' College	42,000
(xxv) Loans to Bengal Provincial Railway	70,000
(xxvi) Loans for new management of Barasat-Basirhat Light Railway .	3,00,000
(xxvii) Loans to Calcutta University	3,27,000
(xxviii) Loans under Grow More Food Campaign	19,43,316
(xxix) Loans to Individuals and Private Bodies in Cooch Behar . .	65,083
(xxx) Rehabilitation Scheme—Loans to Artisans	8,28,721
(xxxi) Rehabilitation Scheme—Excavation of Tank	4,00,000
(xxxii) Rehabilitation Scheme—Loans to sufferers from subversive political activities.	360
TOTAL	1,78,98,716

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 the relief of distress. Fulfilment of conditions of these loans as well as recoveries thereof are watched by different officers of the State Government.

The balances agree with those in the broadsheets in all cases except for items (iv), (vii), (ix), (xxviii) and (xxx), in respect of which discrepancies amounting to Rs. 84, Rs. 254, Rs. 3,10,038, Rs. 80,428 and Rs. 1,19,014 respectively have been noticed. Rs. 84 in respect of item (iv) relates to 1952-53. Rs. 254 in respect of item (vii) includes Rs. 4 relating to 1952-53. Rs. 3,10,038 in respect of item (ix) includes Rs. 2,832, Rs. 398 and Rs. 5,375 relating to 1946-47, 1950-51 and 1952-53 respectively. Rs. 80,428 in respect of item (xxviii) includes Rs. 350 and Rs. 28,688 relating to 1950-51 and 1952-53 respectively. Rs. 1,19,014 in respect of item (xxx) includes Rs. 1,555 and Rs. 13,452 relating to 1951-52 and 1952-53 respectively. These are under reconciliation.

As regards items (i) and (ii) the question of writing-off the balances is under consideration of the Government. Recoveries in respect of items (x) and (xxxi) have been booked under Receipt head and the question of adjustment of the balances in respect of them is under examination of the Government.

Certificates of acceptance of balance are outstanding in respect of items (iii), (iv), (v), (vi), (vii), (viii), (ix), (x), (xi), (xvii), (xxviii), (xxx) and (xxxii). A sum of Rs. 52,502 was written-off as irrecoverable under item (ix).

As reported by six districts the amounts of overdue principal and interest in respect of item (ix) are Rs. 7,87,338 and Rs. 1,00,007 respectively. Reports so far received from six districts in respect of item (xxx) indicate that Rs. 98,450 and Rs. 10,489 are overdue as principal and interest respectively on that account. Reports from other districts are awaited.

Loans and Advances to Displaced Persons . . . *Dr. Rs. 17,44,89,269*

21. The balance consists of:—

	Dr. Rs.
(i) House-building Loans	10,71,21,696
(ii) Loans to Professional men	17,81,874
(iii) Loans to Artisans and Craftsmen	17,35,362
(iv) Loans to Businessmen	3,18,03,376
(v) Loans to Agriculturists	2,23,93,825
(vi) Loans for Water Supply	1,25,506
(vii) Loans to Small Traders	63,34,340
(viii) Loans to Displaced Students	10,92,189
(ix) Loans to Secondary Schools	11,98,090
(x) Loans to Colleges	5,14,280
(xi) Loans to Muslim Migrants	20,065
(xii) Loans to Riot Victims	24,350
(xiii) Loans under Dispersal Scheme	2,27,561
(xiv) Loans to Fulia Township in Nadia	1,16,755
TOTAL	17,44,89,269

22. The balances under the above heads are in the process of sub-division into various categories of urban, rural, educational and miscellaneous loans. The total balance includes Rs. 9,23,95,107 which is yet to be sub-divided into the above-mentioned categories; and in respect of this amount there is a discrepancy of Rs. 38,297 between the ledger and broadsheet balances, which

is under settlement. In respect of the remaining portion of the balance which relates to the loans so far split up, there are discrepancies amounting to Rs. 3,748, Rs. 190, Rs. 26,63,564, Rs. 3,68,603 and Rs. 2,70,651 relating to 1949-50, 1950-51, 1951-52, 1952-53 and 1953-54 respectively. These 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 three of the officers that Rs. 56,37,200 and Rs. 7,03,032 are overdue on account of principal and interest respectively. Reports from other officers are awaited.

Loans and Advances under Community Development Programme.

Dr. Rs. 4,49,789

23. Details of the balance are :—

	Dr. Rs.
(i) Short term finance to Agriculturists	1,62,029
(ii) Loans for Waste land reclamation	1,84,465
(iii) Unionwari Tank fishery	11,750
(iv) Fisheries in dry districts	73,490
(v) Loans for Rural housing	2,000
(vi) Rural Arts, Crafts and Industries	16,055
TOTAL	4,49,789

24. Loans and advances granted to private parties and co-operative bodies under various schemes relating to the Community Development Projects and National Extension Service Programme are recorded under this head. There are discrepancies of Rs. 100, Rs. 950 and Rs. 19,190 between the ledger and broadsheet balances in respect of items (i), (iii) and (iv) respectively, which are under settlement. Certificates of acceptance of balance have not been received. These are under correspondence.

Loans to Government Servants—

	Dr. Rs.
(i) House-building Advances	2,24,144
(ii) Advances for purchase of motor conveyances	2,41,354
(iii) Advances for purchase of other conveyances	12,626
(iv) Passage Advances	75
(v) Other Advances	167
TOTAL	4,78,356

25. 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. There are discrepancies amounting to Rs. 1,763, Rs. 373,

Rs. 3,771 and Rs. 157 (all shown in net) between the ledger and broadsheet balances in respect of items (i), (ii), (iii) and (v) respectively. Out of Rs. 1,763, Rs. 373 and Rs. 157 in respect of items (i), (ii) and (v) discrepancies amounting to Rs. 2,366, Rs. 63 and Rs. 162 respectively relate to the year 1952-53 while out of Rs. 3,771 in respect of item (iii) Rs. 8,806 relates to the year 1951-52. The discrepancies are under settlement.

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

CONTINGENCY FUND Cr. Rs. 1,00,00,000

26. The credit pertains to the minor head "Appropriation from the Consolidated Fund or from any Reserve Fund".

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 two instalments at the rate of Rs. 50 lakhs have been credited to this fund out of the Consolidated Fund of West Bengal in 1950-51 and 1953-54. 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. 5,31,47,393

27. 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. 5,31,47,393

28. 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	4,64,44,274
Indian Civil Service Provident Fund	23,75,531
Indian Civil Service (Non-European Members) Provident Fund	8,51,029
Contributory Provident Fund	34,73,601
Other Miscellaneous Provident Funds	2,958
TOTAL	5,31,47,393

In respect of the first four funds, the balances shown above differed from the totals of the balances at credit of individual subscribers by Rs. 26,83,035, Rs. 20,143, Rs. 4,708 and Rs. 1,20,271 respectively. Out of the above differences, shown in net, differences amounting to Rs. 26,90,056, Rs. 25,160, Rs.—904 and Rs. 1,97,213 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 above-mentioned first, third and fourth head stood as Rs.—3,391, Rs. 392 and Rs.—81,784 respectively. Rs. 55,484 out of Rs.—3,391 (net) as well as Rs. 392 relates to the year 1947-48 (Pre-partition) and is under adjustment.

The balances at credit of the individual subscribers on the 31st March 1954, have been communicated to them.

General Provident Fund Cr. Rs. 4,64,44,274

29. 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. 23,75,531

30. 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. 8,51,029

31. 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. 34,73,601

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

Other Miscellaneous Provident Funds . . Cr. Rs. 2,958

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

SECTION P.—DEPOSITS AND ADVANCES—

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

	Dr. Rs.	Cr. Rs.
(1) Deposits bearing interest . . . . .	..	32,92,153
(2) Deposits not bearing interest—		
Gross Balance . . . . .	..	13,22,57,820
Investments	71,59,484	..
(3) Advances not bearing interest	1,02,50,208	..
(4) Suspense—		
Investments	45,02,250	..
Other items (Net)	3,06,24,682	..
TOTAL	5,25,36,624	13,55,49,973

Deposits bearing interest Cr. Rs. 32,92,153

35. This part consists of the following :—

	Cr. Rs.
(i) Reserve Funds—	
Depreciation Reserve Fund of Government Bus Services	29,86,453
Depreciation Reserve Fund—Electricity	2,94,500
(ii) Other Deposits—	
Deposit Account of Electricity Scheme	11,200
<i>Depreciation Reserve Fund of Government Bus Services</i>	<i>Cr. Rs. 29,86,453</i>

36. 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. 2,94,500

37. The details are :—

	Cr. Rs.
(a) Barrackpur Electric Supply Scheme	1,09,300
(b) Cooch-Bihar Electric Supply Scheme	40,200
(c) Kurseong-Siliguri Electric Supply Scheme	35,000
(d) North Calcutta Rural Electrification Scheme	1,10,000

38. The Depreciation Reserve Fund has been created by the Government of West Bengal in the accounts of the year 1951-52 for the operation of their various Electricity Schemes. 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. 11,200

39. 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 . . . . .	..	13,22,57,820
Investments	71,59,484	..

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

	Dr. Rs.	Cr. Rs.
(1) Sinking Funds—		
Gross Balance . . . . .	..	41,28,712
Investments	40,21,600	..
(2) Reserve Funds—		
Gross Balance . . . . .	..	1,33,48,741
Investments	31,37,884	..
(3) Other Deposit Accounts . . . . .	..	11,47,80,367
TOTAL	{	
	Gross Balance . . . . .	..
	Investments	71,59,484
		13,22,57,820
		..

Sinking Funds—

Appropriation for reduction or avoidance of Debt—

Sinking Funds	Cr. Rs.	41,28,712
Sinking Fund Investment Account	Dr. Rs.	40,21,600

41. The Credit Balance represents accumulations in Sinking Funds created by the State Government for redemption of the 3½ per cent. West Bengal Loan 1962 and 4 per cent. West Bengal Loan 1964. The Funds are fed with annual contributions by the Government and interest accruing on the investments made therefrom. These include sums provided by the Government on account of Depreciation Fund equal to 1½ per cent. of the total nominal amount of the said loans to be used for purchasing the securities of the loans for cancellation. The said balance is composed of Government contributions for Rs. 26,64,000 and Rs. 13,31,000 on account of 3½ per cent. West Bengal Loan 1962 and 4 per cent. West Bengal Loan 1964 respectively, and Rs. 1,33,712 on account of interest.

The Debit Balance against the head "Sinking Fund Investment Account" represents the amount invested out of the amounts credited to Sinking Funds. It consists of Rs. 13,32,000 and Rs. 26,89,600 invested in 4 per cent. West Bengal Loan 1964 and 4 per cent. West Bengal Loan 1963 respectively.

Reserve Funds—

Gross Balance	Cr. Rs.	1,33,48,741
Investments	Dr. Rs.	31,37,884

42. 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	..
Fund for the promotion of education amongst educationally backward classes.	..	6,366
Reserve Fund for protection of Sugar Industry . . . . .	..	70,894
Depreciation Reserve Fund—		
Government Presses . . . . .	..	7,85,020
General Reserve Fund for Cooch Behar—		
Gross Balance . . . . .	..	1,09,81,082
Investments	21,44,338	..
TOTAL	{	
	Gross Balance	1,33,48,741
	Investments	31,37,884

West Bengal Famine Insurance Fund—

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

43. 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 details 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, 1954, was Rs. 9,37,963.

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

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

Fund for the promotion of education amongst educationally backward classes Cr. Rs. 6,366

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

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

Reserve Fund for protection of Sugar Industry . Cr. Rs. 70,894

45. The Fund is credited with the share of profits on the sale of sugar stocks frozen on decontrol in December, 1947. It is intended for meeting expenditure on the purchase of pumping plants, cane crushers and pans to be given on hire to the sugarcane growers in the State of West Bengal.

Depreciation Reserve Fund—Government Presses Cr. Rs. 7,85,020

46. 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 are awaited from the Press and Forms Department and the West Bengal Government Press.

General Reserve Fund for Cooch Behar—

Gross Balance Cr. Rs. 1,09,81,082

Investments Dr. Rs. 21,44,338

47. 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 "Investments" 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.	14,40,195
(2) Money lying with the Imperial Bank of India	Rs.	1,43,343
(3) Government Securities	Rs.	5,60,800

Regarding item (1) a sum of Rs. 12,84,311, received from the Bank in G. P. Notes and National Saving Certificates, is awaiting adjustment in the accounts and Rs. 1,55,884 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 the consideration of the Government.

Other Deposit Accounts Cr. Rs. 11,47,80,367

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

	Cr. Rs.
Deposits of Local Funds	1,79,58,711
Civil Deposits	8,95,22,250
Other Accounts	72,99,406
TOTAL	11,47,80,367

Deposits of Local Funds Cr. Rs. 1,79,58,711

49: 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 : --

50. The balance is distributed among the following classes of funds ; --

	Cr. Rs.
(a) District Funds	23,52,035
(b) Municipal Funds	29,13,383
(c) Education Funds	1,25,03,650
(d) Medical and Charitable Funds	34,736
(e) Other Miscellaneous Funds	1,54,907
TOTAL	1,79,58,711

(a) *District Funds* Cr. Rs. 23,52,035

51. The balance is composed of:—

	Cr. Rs.
(i) District Funds	22,98,253
(ii) Union Funds	5,061
(iii) Village Chowkidari Fund in Cooch Behar	48,721
	<hr/>
TOTAL	23,52,035
	<hr/>

52. In respect of the District Funds there is a discrepancy of Rs. 146 between the ledger and broadsheet balances which includes two items of Rs. 82 and Rs. 59 relating to the years 1944-45 and 1949-50 respectively ; these are under reconciliation. Balances have not been accepted in six cases ; these are under correspondence.

Balance in respect of the Union Funds has also been not accepted as correct. The matter is under correspondence.

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. There is a difference of Rs. 22,984 between the balance of this office and that intimated by the administrator of the Fund. The difference is under reconciliation.

(b) *Municipal Funds* Cr. Rs. 29,13,383

53. The balance is composed of:—

	Cr. Rs.
(i) Municipal Funds	24,35,383
(ii) Garden Reach Municipality Improvement Fund	4,78,000
	<hr/>
TOTAL	29,13,383
	<hr/>

54. 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. 4,595 between the ledger and broadsheet balances out of which Rs. 4,192 relates to the year 1952-53. A sum of Rs. 402 has since been settled, and the rest is under reconciliation. Thirty-three 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. 1,25,03,650

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

	Cr. Rs.
(i) Secondary Education Fund	29,66,974
(ii) Presidency College Graduate Scholarship Fund	5,140
(iii) District Primary Education Fund	95,22,983
(iv) Durga Charan Laha's Scholarship Fund	8,171
(v) Education Funds in Cooch Behar	382
TOTAL	1,25,03,650

56. There are discrepancies amounting to Rs. 654 and Rs. 50,316 between the ledger and broadsheet balances in respect of items (i) and (iii) respectively, which are under reconciliation. Rs. 50,316 in respect of item (iii) includes Rs. 27,258 and Rs. 1,653 relating to 1950-51 and 1952-53 respectively.

As regards item (i) the balance has been admitted as correct by only one administrator out of thirteen. Certificate of acceptance of balance in respect of item (ii) is still awaited. As regards item (iii) balance has been accepted as correct by three administrators out of thirteen. Certificate of acceptance of balance has been received in respect of item (iv). Apart from these, administrators have intimated different balances in seven cases in respect of item (i) and in four cases in respect of item (iii). Action is being taken to bring about an agreement between the two sets of figures and also to get the certificates of acceptance still wanting.

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.

57. 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) *Medical and Charitable Funds* . . . Cr. Rs. 34,736

58. The balance is composed of the following :—

	Cr. Rs.
(i) Pilgrims' Lodging House Fund	1,156
(ii) Bengal Famine Orphan Fund	17,014
(iii) Ramlal Mukherjee's Endowment Fund	11,037
(iv) Medical and Charitable Funds in Cooch Behar	5,529
TOTAL	34,736

59. Balances in respect of the items (i), (ii) and (iii) agree with those in the broadsheets. Certificates of acceptance of balance in respect of them have also been received.

As regards item (iv), this consists of the balances of a few separate funds. Reference has been made to the authorities concerned for acceptance of balance.

60. 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 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. 1,54,907

61. This balance is composed of the following :—

	Cr. Rs.
(i) Zoological Garden Fund	17,103
(ii) Christian Burial Board Fund	32,270
(iii) Mohamedan Burial Board Fund	2,313
(iv) K. G. Engineering Institute Fund	76,540
(v) B. L. Mukherjee's Trust Fund	13,524
(vi) Cinematograph Act Fund	1,30,496
(vii) Bengal State-aid to Industries Act Fund	13,918
(viii) Firo Brigade Fund	8,956
(ix) Mohzin Endowment Fund	535
(x) Other Miscellaneous Funds in Cooch Behar	—1,90,748
	<hr/>
TOTAL	1,54,907
	<hr/>

62. There are discrepancies amounting to Rs. 375, Rs. 177 and Rs. 192 between the ledger and broad sheet balances in respect of items (iii), (v) and (vi) respectively. The amounts relate to the year under review and are in course of settlement.

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

Item (x) consists of a number of miscellaneous funds for which proper details are not available. The minus balance is due to a wrong adjustment, the settlement of which is under correspondence with the Cooch Behar authorities.

63. 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.

(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. The Fund has ceased to be operative with effect from the 18th April 1950. The entire balance has since been cleared in the accounts for 1954-55.

(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. 8,95,22,250

64. 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	1,68,87,356
(ii) Cess collection for other districts	9,77,271
(iii) Cooch Behar <i>Debottar</i> Fund	1,52,220
(iv) Earnest money Deposits received in the Forest Department	—4,433
(v) Civil Courts' Deposits	1,53,02,783
(vi) Small Cause Courts' Deposits	79,456
(vii) Criminal Courts' Deposits	19,36,859
(viii) Personal Deposits	2,84,08,524
(ix) Police Deposits	2,14,927
(x) Litigation Fund	42,020
(xi) Warders' Benefit Fund	25,730
(xii) Vagrancy Directorate : Benefit Fund for the guarding and menial staff	266
(xiii) Public Works Deposits	1,57,83,266
(xiv) Construction Board Deposits	5,41,497
(xv) Charitable Endowment Fund	4,88,701
(xvi) Deposits of Jute Cess Fund	1,59,554
(xvii) Unclaimed deposits in the General Provident Fund	3,444
(xviii) Unclaimed deposits in the Contributory Provident Fund	47
(xix) Deposits on account of cost price of liquor, ganja and bhang	2,66,718
(xx) Deposits for work done for Public bodies or private individuals	63,69,726

	Cr. Rs.
(xxi) Deposits of the Chairman, Calcutta Improvement Trust	2,04,688
(xxii) Deposits for sanitary works done for local bodies	15,74,160
(xxiii) Deposits on account of sale proceeds of stocks of black-listed shops and private hoarders	91,662
(xxiv) Deposits for evacuation of Displaced Persons from East Bengal	72
(xxv) Deposits made by candidates for State Legislature	14,725
(xxvi) Deposits made for Election Petitions	1,000
(xxvii) Municipal taxes on Government residential buildings	11
TOTAL	8,95,22,250

65. 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) <i>Revenue Deposits</i>	1,58,87,356
(ii) <i>Cess collection for other districts</i>	9,77,271
(iv) <i>Earnest money Deposits received in the Forest Department</i>	—4,433
(v) <i>Civil Courts' Deposits</i>	1,53,02,783
(vi) <i>Small Cause Courts' Deposits</i>	79,456
(vii) <i>Criminal Courts' Deposits</i>	19,36,859

66. As a result of verification of the balances shown against items (i), (v), (vi) and (vii) with those in the proof sheets, discrepancies amounting to Rs. 41,15,802, Rs. 48,39,441, Rs. 23,522 and Rs. 2,45,526 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. Discrepancies apart from these are under reconciliation and include Rs. 42,595, Rs. 15,700 and Rs.—6,424 in respect of item (i) relating to 1950-51, 1951-52 and 1952-53 respectively, and Rs. 13 and Rs. 511 in respect of item (v) relating to 1951-52 and 1952-53 respectively.

The balance pertaining to item (ii) differs from that of the proof sheet by Rs. 13,919 which includes Rs. 1,825 and Rs. 8,095 relating to 1951-52 and 1952-53 respectively. The difference is under reconciliation.

The minus balance against item (iv) is due to some wrong debits which are in course of adjustment.

(iii) *Cooch Behar Debottar Fund* *Cr. Rs. 1,52,220*

67. 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. 2,84,08,524*

68. The balance is in excess of the aggregate amount outstanding in the proof sheets by Rs. 2,36,759.

It includes Rs. 1,11,946 representing repayments of Pre-partition deposits which has been kept segregated under the head "Undivided Bengal Suspense" as desired by the Government of West Bengal. The rest is composed of discrepancies amounting to Rs. 57,085, Rs. 11,325, Rs. 56,849 and Rs. —446 relating to 1950-51, 1951-52, 1952-53 and 1953-54 respectively, which are under reconciliation.

There were altogether four hundred and seventy six Personal Ledger Accounts open in the various treasuries of West Bengal at the end of the year 1952-53. Nine Personal Ledger Accounts were closed and three 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 broad sheets agree with those shown in the treasury *plus* and *minus* memoranda in all cases except six. These are under settlement. Certificates of correctness of balances of the personal Ledger Accounts have not been received in three hundred and seventy one cases which include sixteen for 1949-50, twenty seven for 1950-51, fifty four for 1951-52, and ninety two for 1952-53.

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	2,99,56,544 ^(a)
	Total credits during the year	24,66,14,888
24,81,62,908	Total debits during the year . . . . .	..
2,84,08,524	Closing Balance . . . . .	..
<hr/>		
27,65,71,432	TOTAL .	<hr/> 27,65,71,432 <hr/>

	Cr. Rs.
(ix) <i>Police Deposits</i>	2,14,927
(x) <i>Litigation Fund</i>	42,020
(xi) <i>Warders' Benefit Fund</i>	25,730
(xii) <i>Vagrancy Directorate : Benefit Fund for the guarding and menial staff</i>	266

69. 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. Certificate of acceptance of balances has not been received in respect of the item (ix). There was a difference between the balance for item (xi) and that acknowledged by the administrator, which has since been reconciled. 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.

70. 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.

(a) Differs from the Closing Balance of the last year due to correction of Pre-partition balance (*vide* para. 7).

(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>	1,57,83,266
(xiv) <i>Construction Board Deposits</i>	5,41,497

71. 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 respect of item (xiii) there are discrepancies amounting to Rs. 45,814 between the ledger and broad sheet balances ; these are being reconciled in the accounts for 1954-55. Certificates of acceptance of balance have not been received in twenty six 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) have been verified.

(xv) <i>Charitable Endowment Fund</i>	<i>Cr. Rs.</i> 4,88,701
---	-------------------------

72. The Fund has been transferred to the Government of West Bengal on the afternoon of the 26th May 1953. The balance is proposed to be transferred to a "Personal Ledger Account" in the name of the Treasurer, Charitable Endowments, West Bengal. A sum of Rs. 35,096 has since been transferred, and the rest is in course of adjustment.

(xvi) <i>Deposits of Jute Cess Fund</i>	<i>Cr. Rs.</i> 1,59,554
---	-------------------------

73. The net collection at the Calcutta Port on account of Customs duty on exported jute levied under the Bengal Act V of 1911 is credited to this head in the first instance, and then remitted to the Calcutta Improvement Trust quarterly. The balance represents the unremitted amount of this duty, which has since been cleared. There is, however, a difference of Rs. 12 between the ledger and broad sheet balances, which is under settlement.

(xvii) <i>Unclaimed Deposits in the General Provident Fund</i>	<i>Cr. Rs.</i> 3,444
--	----------------------

(xviii) <i>Unclaimed Deposits in the Contributory Provident Fund</i>	<i>Cr. Rs.</i> 47
--	-------------------

74. 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) *Deposits on account of cost price of liquor, ganja and bhang* Cr. Rs. 2,66,718

75. 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. 58,415 between the ledger and broad sheet balances, which is the net result of discrepancies including Rs. 54,289, Rs. 556, Rs. 2,049, Rs. 541 and Rs. 4,348 relating to 1948-49, 1949-50, 1950-51, 1951-52 and 1952-53 respectively ; these are under reconciliation. Balances have not been accepted in eight cases.

(xx) *Deposits for work done for Public bodies or private individuals* Cr. Rs. 63,69,726

(xxi) *Deposits of the Chairman, Calcutta Improvement Trust* Cr. Rs. 2,04,688

76. 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. 1,036 and Rs. 1,16,776 between the ledger and broad sheet balances pertaining to the items (xx) and (xxi) respectively are under reconciliation. The latter item is composed of Rs. 116 and Rs. 1,16,660 relating to 1952-53 and 1953-54 respectively, while the former is the net result of discrepancies including Rs. 1,075, Rs. 2,800, Rs. 19,448, Rs. 68,218, Rs. 23,667, Rs. 80,616 and Rs. 11 pertaining to the years 1942-43, 1945-46, 1947-48, 1948-49, 1950-51, 1951-52 and 1952-53 respectively. In respect of the former head balances have not been accepted as correct in fourteen cases. Certificate of acceptance of balance for the latter head is also outstanding.

(xxii) *Deposits for sanitary works done for local bodies* Cr. Rs. 15,74,160

77. 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. 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. 91,662

78. 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. 7,645, including Rs. 793 relating to 1951-52, between the ledger balance and that of the broad sheet ; it is under reconciliation.

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

79. 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. 14,725

(xxvi) *Deposits made for Election Petitions* . . . Cr. Rs. 1,000

80. Deposits made by the candidates for State Legislature and those made for Election Petitions are credited under the above deposit heads. In respect of item (xxv) there is a discrepancy of Rs. 850 between the ledger and broad sheet balances, which is under settlement.

(xxvii) *Municipal taxes on Government residential buildings* Cr. Rs. 11

81. The balance represents a credit wrongly taken under the Deposit head, which has since been readjusted.

Other Accounts Cr. Rs. 72,99,406

82. 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.
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.	2,27,675
Deposit Account of the grant made by the Indian Central Sugarcane Committee.	1 22,007
Deposit Account of grants from the Central Government for the development of Handloom Industries.	1,72,472
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.	20,394
Deposit Account of the grant made by the Central Tea Board	1,00,000
Deposit Account of the grant made by the Council of Scientific and Industrial Research.	1,103
Deposit Account of Securities held by Government	3,17,107
Deposit Account of the grant made by the Indian Central Arccanut Committee.	14,351

	Cr. Rs.
Deposit Account of the grant made by the Indian Central Coconut Committee.	1,217
Deposit Account of grant from the Indian Central Tobacco Committee .	4,680
Grants made from the Cotton Fund	20,712
Grants from the Indian Central Lac Cess Committee	211
TOTAL .	72,99,406

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

83. 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 Deposit account head has since been closed in the accounts for 1954-55.

	Cr. Rs.
<i>Deposit Account of the grant made by the Indian Central Jute Committee.</i>	18,156
<i>Deposit Account of the grant made by the Indian Council of Agricultural Research.</i>	2,27,675
<i>Deposit Account of the grant made by the Indian Central Sugarcane Committee.</i>	1,22,007

84. 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 is a discrepancy of Rs. 3,324 in respect of the balance of "Deposit Account of the grant made by the Indian Council of Agricultural Research" which is under reconciliation.

Deposit Account of grants from the Central Government for the development of Handloom Industries. Cr. Rs. 1,72,472

85. 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. Adjustment of the balance is under correspondence with the Government.

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

86. The above amount representing State Government's share of the food procurement bonus payable by the Government of India was credited to the said deposit head. The expenditure on schemes financed from procurement bonus is to be 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, furnished by the State Government, 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 the grant made by the Central Silk Board Cr. Rs. 6,302

87. 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 the grant made by the Indian Central Oil Seeds Committee. Cr. Rs. 20,394

88. 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 the grant made by the Central Tea Board Cr. Rs. 1,00,000

89. 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.

Deposit Account of the grant made by the Council of Scientific and Industrial Research. Cr. Rs. 1,103

90. 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 the expenditure from the grants made by it.

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

91. 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 the grant made by the Indian Central Arecanut Committee. Cr. Rs. 14,351

92. 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.

Deposit Account of the grant made by the Indian Central Cocoanut Committee Cr. Rs. 1,217

93. This deposit head is intended for recording grants from the Indian Central Cocoanut Committee to be spent in connection with schemes for development of cocoanut cultivation and establishment of cocoanut nurseries in the State of West Bengal.

Deposit Account of grant from the Indian Central Tobacco Committee Cr. Rs. 4,680

94. This head is credited with the grants from the Indian Central Tobacco Committee to be spent in connection with the schemes for demonstration of methods of cultivation and curing of wrapper tobacco in West Bengal.

Grants made from the Cotton Fund Cr. Rs. 20,712

Grants from the Indian Central Lac Cess Committee . Cr. Rs. 211

95. Grants received in connection with schemes for development of cotton cultivation and for intensive demonstration of the methods of cultivation of lac in the State of West Bengal were recorded under the above heads. The balances have since been transferred to revenue head in the accounts for 1954-55.

Advances not bearing interest **Dr. Rs. 1,02,50,208**

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

Advances Repayable	Dr. Rs.	74,35,035
Permanent Advances	„	13,18,692
Accounts with the Reserve Bank	„	8,312
Accounts with the Government of Burma	„	5,92,345
Accounts with the Government of Pakistan	„	9,28,327
Accounts with Part 'B' States	Cr. Rs.	32,503
	TOTAL	1,02,50,208

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

Advances Repayable Dr. Rs. 74,35,035

98. 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 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.

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

	Dr. Rs.
<i>Civil Advances—</i>	
Objection Book Advances	24,66,971
Public Works Advances—Takavi Works Advances	36,53,192
Construction Board Advances—School Building Advances	4,09,038
<i>Special Advances</i>	9,04,041
<i>Forest Advances</i>	1,793
TOTAL	74,35,035

Objection Book Advances Dr. Rs. 24,66,971

100. The balance represents the total amount outstanding in the "Objection Books" as described in paragraph above. Discrepancies amounting to Rs. 23,843 between the ledger balances and those in the Objection Books, which include Rs. 1,333, Rs. 310, Rs. 908, Rs. 2,595 and Rs. 5,285 relating to the years 1948-49, 1949-50, 1950-51, 1951-52 and 1952-53 respectively, are under settlement. Out of the sum outstanding Rs. 2,10,785 has since been adjusted and the balance is in course of adjustment. A sum of Rs. 16,80,416 in the balance relates to the pre-merger Cooch Behar State, proper details of which are not available.

Public Works Advances—Takavi Works Advances Dr. Rs. 36,53,192

101. 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.

Construction Board Advances—School Building Advances Dr. Rs. 4,09,038

102. Advances placed at the disposal of the Construction Board in connection with construction of schools in the colonies of displaced persons are recorded under this head.

Special Advances *Dr. Rs. 9,04,041*

103. 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. 2,893, Rs. 372, Rs. 390, Rs. 140, Rs. 4,215, Rs. 2,000 and Rs. 2,489 in respect of the under-noted items (i), (v), (xvi), (xxi), (xxiv), (xxvii) and (xxxiv) respectively. Rs. 372 in respect of item (v) is the net result of discrepancies including Rs. 850, Rs. 185, Rs. 1,157 and Rs. 10 relating to 1947-48, 1949-50, 1950-51 and 1952-53 respectively. Rs. 4,215 in respect of item (xxiv) includes Rs. 668 relating to 1952-53. Discrepancies in respect of items (xvi) and (xxvii) relate to 1949-50 and 1952-53 respectively. All these are under reconciliation.

Advances in respect of items (i), (iii), (v), (vi), (viii), (xvi), (xviii), (xxiv), (xxviii), (xxi) and (xxxiv) detailed below are under correspondence with the authorities concerned for acceptance of balance or for final adjustment.

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

	Dr. Rs.
(i) Advances to students and other Indians in the United Kingdom	27,642
(ii) Advance for the erection of filatures	11,870
(iii) Advances to the Director of Fisheries	3,645
(iv) Zemindary Embankment Advance	13,804
(v) Advances to persons rendered destitute by Famine of 1943 .	2,02,671
(vi) Advances for helping riot-affected people	2,637
(vii) Advances to the Deputy Commissioner of Police, Enforcement Branch, for test purchase.	25,000
(viii) Advances to fishermen for construction of huts	19,329
(ix) Advances for purchase of cloth	21,751
(x) Advances for purchase of Kerosene Oil	6,214
(xi) Advances for purchase of Ghee	1,27,130
(xii) Advances for reclamation of waste lands	900
(xiii) Advances in connection with expenditure on account of National Cadet Corps.	2,81,664
(xiv) Advance to the Principal, Krishnagar College	38
(xv) Advances to Albert Victor Leper Hospital	40,000
(xvi) Advances to Calcutta Nurses Institute	1,18,390
(xvii) Advance to Railways	1,775
(xviii) Advance to Deputationists for higher education abroad . . .	28,744
(xix) Advances to the Superintendent, Government Printing for purchase of sugar.	2,500
(xx) Advance to East Bengal Wing of the Application Committee .	3,000

	Dr. Rs.
(xxi) Advance to the Secretary of Services Post-war Reconstruction Trust Fund Committee.	1,75,140
(xxii) Advance to the Administrator, Sussex Trust Fund	23,905
(xxiii) Advance under Unionwari Tank Fishery Development Scheme	6,500
(xxiv) Revolving Capital for Training-cum-Works Scheme	1,51,001
(xxv) Advance to the Dental Council	2,000
(xxvi) Advance to the Calcutta Medical Aid and Research Society, Jadavpur.	1,00,000
(xxvii) Advance to the Director of Agriculture for Establishment of a Training-cum-Development Centre.	30,409
(xxviii) Advance to the Deputy Director of Industries for running Sales Emporium.	10,500
(xxix) Advances in connection with the visit of the Turkish Parliamentary Delegation.	1,500
(xxx) Advances to the Agricultural Inspectors and Union Agricultural Assistants.	3,041
(xxxi) Advance for Union Board Elections	950
(xxxii) Decretal amount deposited with the Sub-judge's Court, Jalpaiguri	8,653
(xxxiii) Advance to Dr. D. R. Sarkar doing research work in Vienna Academy of Medicine.	1,960
(xxxiv) Advances under Community Development Projects	3,889
(xxxv) Advances for the relief of Distressed Spinners and Weavers .	17,800
(xxxvi) Advance to the Director of Fisheries for the Development of Beel fishery.	40
(xxxvii) Advances for distribution of Capital goods to needy fishermen .	10,146
(xxxviii) Advances to meet expenses of the Police party accompanying the President of India.	3,000
(xxxix) Advances for the scheme of Development of Tank fisheries in West Bengal by setting up nursery units in the rural areas of the State.	440
(xl) Advance to Maharajkumari Sudhira Mander of Cooch Behar .	1,037
(xli) Seed manure for distribution of Ammonium sulphate for manuring paddy, etc.	—5,86,583
TOTAL .	9,04,041

105. 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) *Advances for the erection of filature.*—

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 Fisheries.—*

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

(iv) *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.

(v) *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.

(vi) *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.

(vii) *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.

(viii) *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.

(ix) *Advances for purchase of cloth.—*

Advances were granted to the officers of the Police Department and to the Superintendent, West Bengal Government Press for supply of cloth to their staff. Adjustment of the balance is under consideration of the Government.

(x) *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. The balance has been fully adjusted in the accounts for 1954-55.

(xi) *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. The balance has since been adjusted in the accounts for 1954-55.

(xii) *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.

(xiii) *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.

(xiv) *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. 1,279 has been recovered from the officers at fault and adjusted against the aforesaid advance leaving a balance of Rs. 676. Out of this a sum of Rs. 638 has been written-off. The balance of Rs. 38 is under recovery.

(xv) *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 the State Government.

(xvi) *Advances to Calcutta Nurses Institute.—*

The advances were granted to the Nurses Institute for meeting the deficit in the running expenses of the Institute. The balance has since been adjusted in the accounts for 1954-55.

(xvii) *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 foodgrains. Any compensation claimed by the Railway Authorities for non-utilisation of the wagons will be met from this advance and eventually reimbursed.

(xviii) *Advances to deputationists for higher education abroad.—*

The advance is intended for affording financial assistance to trainees on deputation for higher education abroad. Recoveries are made from the persons concerned by instalments.

(xix) *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. The balance has since been adjusted in the accounts for 1954-55.

(xx) *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.

(xxi) 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. Final adjustment of the balance is under consideration of the Government.

(xxii) Advances 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.

(xxiii) 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 tank for pisciculture. The balance has since been adjusted in the accounts for 1954-55.

(xxiv) 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.

(xxv) 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.

(xxvi) 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.

(xxvii) 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.

(xxviii) 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.

(xxix) 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. The balance has since been adjusted in 1955-56.

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

The advances were granted to the Agricultural Inspectors and Union Agricultural Assistants in connection with the Agri-economic survey work in Community Development Blocks. Recoveries are being made in instalments.

(xxxix) *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.

(xxxix) *Decretal amount deposited with the Sub-Judges' Court, Jalpaiguri—*

Decretal amount deposited into the Court in connection with a case against the Jalpaiguri Forest Division has been booked under this head under orders of the State Government. The final adjustment of the balance is under correspondence with the Government.

(xxxix) *Advance to Dr. D. R. Sarkar, doing research work in Vienna Academy of Medicine—*

The advance was granted to Dr. D. R. Sarkar doing research work in Vienna, which is recoverable in suitable instalments on his return.

(xxxix) *Advances under Community Development Projects—*

Advances were granted to Social Education Organisers under Community Development Schemes for relieving their financial hardship at the time of their departure from the Training Centre.

(xxxix) *Advances for the relief of Distressed Spinners and Weavers—*

Advances were granted to the Director of Industries for giving relief to distressed spinners and weavers in connection with the introduction of a scheme for Khadi Production in West Bengal.

(xxxix) *Advance to the Director of Fisheries for the development of Beel fishery—*

An advance was made to the Director of Fisheries to meet the expenditure in connection with payment of decretal amount and compensation, etc., into the Court, as well as for meeting the incidental expenses. The balance represents the unspent amount which has since been refunded.

(xxxix) *Advances for distribution of capital goods to needy fishermen—*

Advances were granted to the Superintendent of Fisheries and District Fishery Officers for the purchase of yarn in connection with the scheme for distribution of capital goods to needy fishermen at subsidised rates.

(xxxix) *Advance to meet expenses of the Police party accompanying the President of India—*

The advance was granted to the Deputy Inspector General of Police for the purpose of meeting expenses in connection with the deputation of a police party to the Andaman and Nicobar Islands for protection duty of the President of India during his stay at the Andamans. The balance has since been adjusted in the accounts for 1954-55.

(xxxix) *Advances for the scheme of Development of Tank fisheries in West Bengal by setting up nursery units in the rural areas of the State—*

Advances were granted to the Superintendent of Fisheries and District Fishery Officers in connection with purchase of spawn, preparation of tanks, etc., and such other purposes as may be necessary for the implementation of the scheme.

(xl) *Advance to Maharajkumari Sudhira Mander of Cooch Behar—*

The balance represents the amount paid to Maharajkumari Sudhira Mander of Cooch Behar out of her Trust Fund, which was booked under this head for want of adequate details. It has since been transferred to proper head in the accounts for 1954-55.

(xli) *Seed manure for distribution of Ammonium Sulphate for manuring paddy, etc.—*

The minus balance represents a credit wrongly deposited in favour of the Government of West Bengal instead of Orissa. The credit has since been afforded to the Accountant General, Orissa.

Forest Advances Dr. Rs. 1,793

106. 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. 47 has since been adjusted. Certificates of acceptance of balance are wanting in four cases.

Permanent Advances Dr. Rs. 13,18,692

107. The balances have not been accepted by the officers concerned in fifty-one cases. There are certain discrepancies amounting to Rs. 1,999 between the ledger balance and that of the broadsheets of which Rs. 189 and Rs. 720 relate to 1948-49 and 1952-53 respectively. These are under reconciliation.

Accounts with the Reserve Bank Dr. Rs. 8,312

108. 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 1954. This has since been adjusted in the accounts of 1954-55.

Accounts with the Government of Burma Dr. Rs. 5,92,345

109. 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. The rest of the balance has since been cleared.

Accounts with the Government of Pakistan Dr. Rs. 9,28,327

110. 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 Cr. Rs. 32,503

111. Receipts and payments on behalf of the Part B States were taken under this head pending clearance by means of Bank Drafts.

The above balance includes a wrong credit of Rs. 7,428 which is under reconciliation. The remaining balance of Rs. 25,075 have been settled.

Suspense—

	Dr. Rs.
Investments	45,02,250
Other Items	3,06,24,682

112. 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	2,15,43,175	6,78,20,180
(ii) Cheques and Bills	1,58,27,614	..
(iii) Departmental and Similar Accounts . . . . .	..	1,75,291
Total—Other Items	3,73,70,789	6,79,95,471
Net Dr. Rs.	3,06,24,682	

Investments —

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

113. 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 Inspections 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, 1954 was Rs. 40,01,522.

Other Items—

	<i>Cr. Rs.</i>	<i>Dr. Rs.</i>
(i) <i>Suspense Accounts</i>	2,15,43,175	6,78,20,180

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

	<i>Cr. Rs.</i>	<i>Dr. Rs.</i>
Suspense Accounts—		
Objection Book Suspense	30,35,306	74,66,208
Payments made to refugee pensioners from Pakistan.	..	1,117
Recoveries of Service Payments	29,417	..
Departmental Adjusting Account	72,872	7,00,049
English Stores Suspense Account . . . . .	..	92,274
Central Accounts Office—		
Reserve Bank Suspense . . . . .	..	1,22,302
Undivided Bengal Suspense	1,84,05,580	3,95,42,127
Deposit Account with the Imperial Bank . . . . .	..	1,98,96,103
Total	2,15,43,175	6,78,20,180

<i>Objection Book Suspense</i>	}	<i>Cr. Rs. 30,35,306</i>
	{	<i>Dr. Rs. 74,66,208</i>

115. The entries under this head represent transactions which due to insufficient information or other reasons cannot be allocated to the proper head of account. They also include transactions made on behalf of third parties. The clearance of these items is watched through Objection Books and Broadsheets. There are discrepancies amounting to Rs. 1,850 and Rs. 20,630 in respect of the credit and debit balances respectively between the ledger balances and those of the broadsheets, including Rs. 776 and Rs. 16,495 respectively relating to the year 1952-53. These are under reconciliation. Out of the outstanding balances sums of Rs. 12,01,864 and Rs. 51,95,220 respectively have been adjusted in the accounts of 1954-55. The balances include Rs. 19,04,000 and Rs. 8,79,838 respectively pertaining to the premerger 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

116. 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 has since been adjusted.

Recoveries of Service Payments Cr. Rs. 29,417

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

Departmental Adjusting Account { Cr. Rs. 72,872
Dr. Rs. 7,00,049

118. 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 amounts of such debits and credits which could not be adjusted during the year for want of details and vouchers. Out of these, Rs. 3,774 and Rs. 2,13,392 respectively have since been adjusted and the rest are in course of adjustment.

English Stores Suspense Account Dr. Rs. 92,274

119. Debits and credits on account of English Stores which appear in the Remittance Accounts of the High Commissioner for India and which are required to be adjusted fully in the Indian Accounts are taken under this head if they cannot be finally adjusted under the appropriate heads at once. The settlement of the outstanding balance is under correspondence.

Central Accounts Office—

Reserve Bank Suspense Dr. Rs. 1,22,302

120. 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. A sum of Rs. 91,264 has since been adjusted on this account: the residual amount is in course of adjustment.

Undivided Bengal Suspense { Cr. Rs. 1,84,05,580
Dr. Rs. 3,95,42,127

121. 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. 1,98,96,103

122. 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 withdrawals 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 Comptroller 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. 1,58,27,614*

123. The balance represents the value of the cheques issued but remaining unpaid on the 31st March 1954. Cheques aggregating Rs. 2,42,580 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 due 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. 1,75,291*

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

	Dr. Rs.
Sealdah Small Causes Court	3,741
Public Works Cash Balance	67,377
Sanitary Works Cash Balance	1,558
Construction Board Cash Balance	10,481
Chaklajat Cash Balance	74,369
P. W. D. (Cooch Behar) Cash Balance	17,156
Forest	609
	<hr/>
Total	1,75,291
	<hr/>

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 Cash Balance arising out of mispostings in accounts. These are being settled in the accounts of 1954-55. The balances of Chaklajat and P.W.D. (Cooch Behar) Cash Balances have not been acknowledged.

SECTION S.—REMITTANCES Dr. Rs. 87,32,053**I.—Remittances within India—**

125. This head consists of:—

	Cr. Rs.	Dr. Rs.
Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller . . . . .	..	96,91,489
Reserve Bank of India Remittances	8,84,302	..
Adjusting Account between Central and State Governments	1,58,243	..
Adjusting Account with Railways . . . . .	..	4
Inter-State Suspense Account . . . . .	..	83,105
Total .	10,42,545	97,74,598
	Net Dr. Rs.	87,32,053

Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller Dr. Rs. 96,91,489

126. The following are the details:—

1. Forest Remittances	Cr. Rs.	2,57,237
2. Public Works Remittances	Dr. Rs.	19,57,428
3. Sanitary Works Remittances	Dr. Rs.	60,199
4. Transfer between Public Works officers	Dr. Rs.	91,06,078
5. Construction Board Remittances	Cr. Rs.	25,50,924
6. Transfer between Construction Board Engineers	Dr. Rs.	13,75,945
Net Total .	Dr. Rs.	96,91,489

127. This head covers two different kinds of transactions, one being remittance in actual cash between treasuries and departments rendering accounts to the same Accounts Office. Each separate remittance of this kind is watched through a remittance register. The transactions of the other class are purely book adjustments made within the accounts of the same Accounts Office, which are watched through separate registers maintained for the purpose. There are some discrepancies in respect of item (6) which are under reconciliation. The outstanding balances are in course of adjustment.

Reserve Bank of India Remittances Cr. Rs. 8,84,302

128. 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. 8,87,790 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 debits of Rs. 149, Rs. 10,806 and Rs. 1,536 relating to the years 1948-49, 1949-50 and 1950-51 respectively and net credits of Rs. 767, Rs. 12, Rs. 340 and Rs. 7,884 relating to the years 1947-48, 1951-52, 1952-53 and 1953-54 respectively is in course of settlement.

Adjusting Account between Central and State Governments	Cr. Rs. 1,58,243
Adjusting Account with Railways	Dr. Rs. 4
Inter-State Suspense Account	Dr. Rs. 83,105

129. 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 1953-54. The outstanding balance against the head "Adjusting Accounts between Central and State Governments" has since been cleared. In the other two cases, outstanding debit balances amounting to Rs. 13,196 and Rs. 3,646 respectively pertaining to Pre-partition period are only outstanding; the rest have been cleared.

SECTION V.—CASH BALANCE **Dr. Rs. 3,64,41,649**

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

	Rs.
Cash in Treasuries	35,78,455
Deposits with the Reserve Bank	3,61,65,459
Remittances in transit	—33,02,265

The treasury balances have all been agreed with those in the Consolidated Cash Balance Report for March 1954, 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 1953-54.	Heads of Disbursements.	Actuals for 1953-54.
1	2	3	4
PART I.—CONSOLIDATED FUND.			
	Rs.		Rs.
Total Revenue as per Account No. 3 of Part A	38,03,54,696	Total expenditure as per Account No. 3 of Part A	63,93,96,288
N.—Public Debt incurred—			
Permanent Debt	3,60,23,300	N.—Public Debt discharged—	
Floating Debt	24,99,62,229	Permanent Debt . . . . .	. . . . .
Loans from the Central Government	19,80,94,470	Floating Debt	24,99,62,229
		Loans from the Central Government	33,40,631
Total—Public Debt incurred	48,40,79,999	Total—Public Debt discharged	25,33,02,860
R.—Loans and Advances by State Governments—			
Loans to Municipalities, Port Funds, etc.	92,46,520	R.—Loans and Advances by State Governments—	
Loans to Government Servants	2,57,420	Loans to Municipalities, Port Funds, etc.	4,27,00,555
		Loans to Government Servants	3,00,748
Total—Loans and Advances by State Governments	95,03,940	Total—Loans and Advances by State Governments	4,30,01,303
Total—Consolidated Fund	87,39,38,635	Total—Consolidated Fund	93,57,00,451

PART II.—CONTINGENCY FUND.

Contingency Fund	50,00,000	Contingency Fund	

PART III.—PUBLIC ACCOUNT.

O.—Unfunded Debt incurred—		O.—Unfunded Debt discharged—	
State Provident Funds	1,07,73,805	State Provident Funds	55,90,782
Total—Unfunded Debt incurred	1,07,73,805	Total—Unfunded Debt discharged	55,90,782

P.—Deposits and Advances—

P.—Deposits and Advances—

<i>Deposits bearing interest—</i>		<i>Deposits bearing interest—</i>	
Depreciation Reserve Fund of Government concerns.	13,01,593	Depreciation Reserve Fund—Government Presses	21,076
Depreciation Reserve Fund—Electricity	2,22,500	Reserve Fund for the protection of Sugar Industry	4,318
Other Deposits	6	Fund for promotion of Education amongst educationally backward classes.	12,23,634
<i>Deposits not bearing interest—</i>		General Reserve Fund for Cooch-Behar	6,84,821
Sinking Funds	27,96,712	Part III.—Carried over	46,28,058
Depreciation Reserve Fund—Government Presses	1,32,204	Part I & II.—Carried over	55,90,782
Reserve Fund for the protection of Sugar Industry	75,213		93,57,00,451
Fund for promotion of Education amongst educationally backward classes.	12,30,000		
General Reserve Fund for Cooch-Behar	2,63,866		
Part III.—Carried over	60,22,094		
Part I & II.—Carried over	1,07,73,805		
	87,89,38,635		

No. I.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS—*concl.*

Heads of Receipts.	Actuals. for 1953-54.]	Heads of Disbursements.	Actuals. for 1953-54.
1	2	3	4
PART III.—PUBLIC ACCOUNT—<i>concl.</i>			
P.—Deposits and Advances—<i>concl.</i>			
	Rs.		Rs.
Parts I & II.—Brought forward	87,89,38,635	Parts I & II.—Brought forward	93,57,00,451
Part III.—Brought forward	{ 1,07,73,805 60,22,094	Part III.—Brought forward	{ 55,90,782 46,28,058
<i>Deposits not bearing interest—</i>		<i>Deposits not bearing interest—</i>	
Deposits of Local Funds	4,99,13,470	Deposits of Local Funds	4,93,16,323
Civil Deposits	30,18,92,618	Civil Deposits	30,63,16,023
Other Accounts	15,28,106	Other Accounts	14,48,928
<i>Advances not bearing interest—</i>		<i>Advances not bearing interest—</i>	
Advances Repayable	87,51,728	Advances Repayable	1,00,84,554
Permanent Advances	62,908	Permanent Advances	68,338
Accounts with Part B States	1,57,540	Accounts with Part B States	57,464
Accounts with the Government of Burma	14	Accounts with the Government of Burma	4,149
Accounts with the Government of Pakistan	..	Accounts with the Government of Pakistan	—220
Accounts with the Reserve Bank.	26,670	Accounts with the Reserve Bank	30,037

<i>Suspense—</i>			
Suspense Accounts	39,62,24,073		38,46,41,377
Cheques and Bills	17,12,18,785		16,69,30,884
Departmental and similar Accounts	9,00,133		9,54,819
Total—Deposits, etc.	<u>93,66,98,139</u>		<u>92,44,80,734</u>
S.—Remittances—			
Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller.	48,03,09,808		48,16,85,380
Adjusting Account between Central and State Governments.	2,761		—14,84,210
Adjusting Account with Railways	4,200		—1,43,607
Inter-State Suspense Accounts	—23,082		48,645
Reserve Bank of India Remittances	5,85,70,415		5,88,79,846
Total—Remittances	<u>53,88,64,102</u>		<u>53,89,86,054</u>
Total—Public Account	1,48,63,36,046		1,46,90,57,570
Total—Receipts	<u>2,36,52,74,681</u>		<u>2,40,47,58,021</u>
V.—(Opening) Cash Balance—			
Cash in Treasuries	44,99,498		35,78,455
Deposits with the Reserve Bank	7,46,84,946		3,61,65,459
Remittances in transit	—32,59,455		—33,02,265
Total	<u>7,59,24,989</u>		<u>3,64,41,649</u>
GRAND TOTAL	2,44,11,99,670		2,44,11,99,670
V.—(Closing) Cash Balance—			
Cash in Treasuries			
Deposits with the Reserve Bank			
Remittances in transit			
Total			
GRAND TOTAL			

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1953-54 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

1	On 31st March 1953.	On 31st March 1954.	Increase (+) Decrease (—) in the year ended 31st March 1954.
2	3	4	
	Rs.	Rs.	Rs.
Capital and other expenditure.			
Commercial Departments—			
Irrigation	2,95,35,927	2,95,35,533	—394
Industrial Development Programme	29,37,945	61,58,582	+32,20,637
Multi-purpose River Schemes . . .	28,41,82,014	39,40,63,905	+10,98,81,891
Road Transport Schemes	1,71,67,774	2,07,27,428	+35,59,654
Electricity Schemes	97,28,571	1,16,63,986	+19,35,415
Total—Commercial Departments . . .	34,35,52,231	46,21,49,434	+11,85,97,203
Other Departments—			
Other Accounts	11,46,51,796	18,63,70,553	+7,17,18,757
Total—Other Departments	11,46,51,796	18,63,70,553	+7,17,18,757
Total—Capital Expenditure	45,82,04,027	64,85,19,987	+19,03,15,960
Loans and Advances—			
Loans to Municipalities, Port Funds, etc.	(a)19,57,35,242	22,91,89,277	+3,34,54,035
Loans to Government Servants . . .	4,35,028	[4,78,356	+43,328
Total—Loans and Advances	(a)19,61,70,270	22,96,67,633	+3,34,97,363
Total—Capital and other expenditure . . .	(a)65,43,74,297	87,81,87,620	+22,38,13,323
Deduct—Contribution from Revenue and Contingency Fund for Capital Ex- penditure debitable to Revenue.	—45,63,040	—45,63,040	..
Net Capital and other expenditure (out- side the Revenue Account).	(a)64,98,11,257	87,36,24,580	+22,38,13,323

(a) Differs from the previous year's closing balance by reason of correction since made
See foot-note on page 166.

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1953-54 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl'd.*

1	On 31st March 1953.	On 31st March 1954.	Increase (+) Decrease (—) in the year ended 31st March 1954.
1	2	3	4
	Rs.	Rs.	Rs.
Principal sources of Funds.			
Debt—			
Permanent Debt	3,75,00,000	7,35,23,300	+3,60,23,300
Floating Debt . . . . .	..	..	..
Loans from the Central Government	54,53,51,918	74,01,05,757	+19,47,53,839
Unfunded Debt	(a)4,79,64,370	5,31,47,393	+51,83,023
Total—Outstanding Debt	(a)63,08,16,288	86,07,76,450	+23,59,60,162
Contingency Fund	50,00,000	1,00,00,000	+50,00,000
Sinking Funds and Reserve Funds	1,70,14,280	2,07,58,406	+37,44,126
Net balance under Deposits, Advances, etc., other than those shown separately.	6,31,22,347	7,39,16,677	+1,07,94,330
Remittances	—86,10,101	—87,32,053	—1,21,952
Total—Debt and other obligations	70,73,42,814	96,27,19,480	+25,53,76,666
Deduct—Cash balance	7,59,24,989	3,64,41,649	—3,94,83,340
„ Investments	93,16,248	1,16,61,734	+23,45,486
Net Provisions of Funds	(a)62,21,01,577	91,46,16,097	+29,25,14,520

(a) Differs from the previous year's closing balance by reason of correction since made (see para. 7 on page 96.)

No. 3.—STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATION 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 1953.	Additions during the year.	Discharges during the year.	Amount on 31st March 1954.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
I.—Public Debt.				
Permanent Debt	3,75,00,000	3,60,23,300	..	7,35,23,300
Floating Debt—				
Other Floating Loans . . . . .	..	24,99,62,229	24,99,62,229	..
Loans from the Central Gov- ernment.	54,53,51,918	19,80,94,470	33,40,631	74,01,05,757
Total—Public Debt	58,28,51,918	48,40,79,999	25,33,02,860	81,36,29,057
II.—Unfunded Debt.				
State Provident Funds—				
General Provident Fund	(a)4,20,55,651	96,18,052	52,29,429	4,64,44,274
Indian Civil Service Provi- dent Fund.	(a)21,62,500	3,13,253	1,00,222	23,75,531
Indian Civil Service (Non- European Members) Pro- vident Fund.	(a)7,76,924	88,495	14,390	8,51,029
Contributory Provident Fund	(a)29,66,430	7,53,912	2,46,741	34,73,601
Other Miscellaneous Provident Funds—				
Non-pensionable Officers' Provident Fund.	2,865	93	..	2,958
Total—Unfunded Debt	(a)4,79,64,370	1,07,73,805	55,90,782	5,31,47,393
Total—Debt and other in- terest bearing obligations	63,08,16,288	49,48,53,804	25,88,93,642	86,67,76,450

(a) The opening balances differ from the previous year's closing balances as a result of the revision of allocation of balances (see para. 7 on page 96).

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, 1953 .	16,84,860	Amount expended to meet the cost of renewals and replacements.	..
Amount appropriated from revenue.	13,01,593	Balance on 31st March, 1954	29,86,453
	<hr/>		<hr/>
Total .	29,86,453	Total .	29,86,453
	<hr/>		<hr/>

II.—Depreciation Reserve Fund for Electricity.

	Rs.		Rs.
Balance on 1st April, 1953	72,000	Amount expended to meet the cost of renewals and replacement.	..
Amount appropriated from Revenue.	2,22,500	Balance on 31st March, 1954	2,94,500
	<hr/>		<hr/>
Total .	2,94,500	Total .	2,94,500
	<hr/>		<hr/>

III.—Sinking Fund.

SINKING FUND.

	Rs.		Rs.
Balance on 1st April, 1953 .	13,32,000	Amount expended . . .	..
Amount Contributed by the State.	27,96,712	Balance on 31st March, 1954	41,28,712
	<hr/>		<hr/>
Total .	41,28,712	Total .	41,28,712
	<hr/>		<hr/>

INVESTMENT ACCOUNT.

	Rs.		Rs.
Balance on 1st April, 1953 .	13,32,000	Amount realised . . .	..
Amount invested . . .	26,89,600	Balance on 31st March, 1954	40,21,600
	<hr/>		<hr/>
Total .	40,21,600	Total .	40,21,600
	<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, 1953	5,11,833	Payment from the Fund . . . . .	..
Transfer from the Revenue Account . . . . .	..	Purchases of securities . . . . .	..
Interest receipts . . . . .	..	
Sale of securities [ . . . . .	..	Balance on 31st March, 1954	5,11,833
	<hr/>		
Total	[5,11,833	Total	5,11,833
	<hr/>		<hr/>

B.—INVESTMENT ACCOUNT

	Rs.		Rs.
Balance on 1st April, 1953	9,93,546	Sales of securities . . . . .	..
Purchase of securities . . . . .	..	Balance on 31st March, 1954	9,93,546
	<hr/>		
Total	[9,93,546	Total	9,93,546
	<hr/>		<hr/>

Balance on 31st March, 1954—

	Rs.
Cash	5,11,833
Investment	9,93,546

Total 15,05,379

	Rs.
Nominal value of the securities held	10,10,600
Market value as on the 31st March, 1954.	9,37,963

V.—Reserve Fund for Protection of Sugar Industry.

	Rs.		Rs.
Balance on 1st April, 1953 . . . . .	..	Expenditure during the year	4,319
Amount Contributed by the State Government	75,213	Balance on 31st March, 1954	70,894
	<hr/>		
Total	75,213	Total	75,213
	<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.*

VI.—Depreciation Reserve Fund for Government Presses.

	Rs.		Rs.
Balance on 1st April, 1953 .	6,73,892	Amount expended to meet the cost of renewals and replacements.	21,076
Amount appropriated from revenue.	1,32,204	Balance on 31st March, 1954	7,85,020
Total .	<u>8,06,096</u>	Total .	<u>8,06,096</u>

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

	Rs.		Rs.
Balance on 1st April, 1953 .	..	Expenditure during the year	12,23,634
Amount contributed by the State Government.	12,30,000	Balance on 31st March, 1954	6,366
Total .	<u>12,30,000</u>	Total .	<u>12,30,000</u>

VIII.—General Reserve Fund for Cooch Behar.

(See para 47. on page 119)

GENERAL RESERVE FUND.

	Rs.		Rs.
Balance on 1st April, 1953 .	1,17,46,150(a)	Payments from the Fund .	6,84,821
Receipts	—80,247	Balance on 31st March, 1954	1,09,81,082*
Total .	<u>1,16,65,903</u>	Total .	<u>1,16,65,903</u>

INVESTMENT ACCOUNT.

	Rs.		Rs.
Balance on 1st April 1953 .	24,88,451(a)	Amount realised	3,44,113
Amount invested in the Bank, etc.	..	Balance on 31st March, 1953	21,44,338
Total .	<u>24,88,451</u>	Total .	<u>24,88,451</u>

(a) Differs from previous year's closing balance by Re. 1 by reason of corrections since made.

* This balance represents the gross balance of the Fund wherefrom the balance indicated in the latter 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.—Subventions from Central Road Fund.

	Rs.		Rs.
Balance on 1st April 1953 . . .	3,60,502(a)	Amount of expenditure during the year.	12,51,396
Amount allotted from the Central Road Fund.	8,90,894	Balance on 31st March, 1954	..
Total .	12,51,396	Total .	12,51,396

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

	Rs.		Rs.
Balance on 1st April, 1953 . . .	42,631	Amount expended on various schemes.	..
Amount contributed by the Central Government.	..	Balance on 31st March, 1954	42,631
Local contributions . . .	..	
Total .	42,631	Total .	42,631

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

	Rs.		Rs.
Balance on 1st April, 1953 . . .	18,156	Expenditure during the year	..
Amount contributed by the Indian Central Jute Committee.	..	Balance on 31st March, 1954	18,156
Total .	18,156	Total .	18,156

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

	Rs.		Rs.
Balance on 1st April, 1953 . . .	10,716	Amount expended on various researches.	—6,099
Amount contributed by the Indian Council of Agricultural Research.	2,10,860	Balance on 31st March, 1954	2,27,675
Total .	2,21,576	Total .	2,21,576

(a) Differs from previous year's closing balance by Re. 1 by reason of corrections since made.

Annexure 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 Grant from the Central Government for the Development of Handloom Industries.

	Rs.		Rs.
Balance on 1st April, 1953 .	24,203	Amount expended on various schemes.	74,731
Amount contributed by the Central Government.	2,23,000	Balance on 31st March, 1954	1,72,472
	<hr/>		<hr/>
Total .	2,47,203	Total .	2,47,203
	<hr/>		<hr/>

XIV.—Deposit Account of Grant by the Indian Central Sugarcane Committee.

	Rs.		Rs.
Balance on 1st April, 1953 .	79,029	Expenditure during the year	73,198
Amount contributed by the Committee.	1,16,176	Balance on 31st March, 1954	1,22,007
	<hr/>		<hr/>
Total .	1,95,205	Total .	1,95,205
	<hr/>		<hr/>

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

	Rs.		Rs.
Balance on 1st April, 1953 .	62,30,388	Amount expended on the scheme.	..
Amount contributed by the Central Government.	..	Balance on 31st March, 1954	62,30,388
	<hr/>		<hr/>
Total .	62,30,388	Total .	62,30,388
	<hr/>		<hr/>

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

	Rs.		Rs.
Balance on 1st April, 1953 .	6,302	Amount expended on the various schemes.	..
Amount contributed by the Central Silk Board.	..	Balance on 31st March, 1954	6,302
	<hr/>		<hr/>
Total .	6,302	Total .	6,302
	<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.*

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

	Rs.		Rs.
Balance on 1st April, 1953 .	23,100	Amount expended . . .	23,100
Amount contributed by the Committee	20,394	Balance on 31st March, 1954	20,394
Total	43,494	Total	43,494

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

	Rs.		Rs.
Balance on 1st April, 1953 .	1,00,000	Amount expended . . .	..
Amount contributed by the Central Tea Board.	..	Balance on 31st March, 1954	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, 1953 .	864	Amount expended . . .	11,166
Amount contributed by the Council.	11,405	Balance on 31st March, 1954	1,103
Total	12,269	Total	12,269

XX.—Deposit Account of Securities held by Government.

	Rs.		Rs.
Balance on 1st April, 1953 .	3,17,107	Expenditure during the year	..
Receipt during the year .	..	Balance on 31st March, 1954	3,17,107
Total	3,17,107	Total	3,17,107

XXI.—Deposit Account of Grant made by the Indian Central Coconut Committee.

	Rs.		Rs.
Balance on 1st April, 1953 .	..	Amount expended . . .	..
Amount contributed by the Committee.	1,217	Balance on 31st March, 1954	1,217
Total	1,217	Total	1,217

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.*

XXII.—Deposit Account of Grant made by the Indian Central Arecanut Committee.

	Rs.		Rs.
Balance on 1st April, 1953 .	7,229	Amount expended	7,229
Amount contributed by the Committee.	14,351	Balance on 31st March, 1954	14,351
	<hr/>		<hr/>
Total .	21,580	Total .	21,580
	<hr/>		<hr/>

XXIII.—Deposit Account of Grant made by the Indian Central Tobacco Committee.

	Rs.		Rs.
Balance on 1st April, 1953 .	..	Amount expended . . .	..
Amount contributed by the Committee.	4,680	Balance on 31st March, 1954	4,680
	<hr/>		<hr/>
Total .	4,680	Total .	4,680
	<hr/>		<hr/>

XXIV.—Grants made from the Cotton Fund.

	Rs.		Rs.
Balance on 1st April, 1953 .	..	Amount expended . . .	..
Amount contributed by the Fund.	20,712	Balance on 31st March, 1954	20,712
	<hr/>		<hr/>
Total .	20,712	Total .	20,712
	<hr/>		<hr/>

XXV.—Grants from the Indian Central Lac Cess Committee.

	Rs.		Rs.
Balance on 1st April, 1953 .	..	Amount expended . . .	14,208
Amount contributed by the Committee.	14,419	Balance on 31st March, 1954	211
	<hr/>		<hr/>
Total	14,419	Total	14,419
	<hr/>		<hr/>

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

Major and Minor Heads of Account.	1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Balance on 1st April 1953.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March 1954.	Interest received and credited to revenue.	
LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.—							
Loans to Presidency Corporations, Port Trust and other Port Funds.	(a) 1,04,64,727	1,206	1,04,65,933	61,501	1,04,04,432	4,67,650	
Loans to Municipalities	59,49,335	8,00,926	67,50,261	2,99,969	64,50,292	1,29,569	
Loans to District and other Local Fund Committees	(b) 28,14,518	1,00,000	29,14,518	1,95,706	27,18,812	..	
Advances to Cultivators	(b) 1,36,58,570	71,63,216	2,08,21,786	49,86,006	1,58,35,780	5,79,174	
Advances under Special Laws	(a) 8,12,624	1,33,464	9,46,088	3,901	9,42,187	5,046	
Miscellaneous Loans and Advances	1,50,56,327	55,38,649	2,05,94,976	26,96,260	1,78,98,716	4,16,146	
Loans and Advances to displaced persons	14,69,79,141	2,84,74,570	17,54,53,711	9,64,442	17,44,89,269	54,549	
Loans under community Development Projects . . . . .	..	4,88,524	4,88,524	38,735	4,49,789	863	
Total	19,57,35,242	4,27,00,555	23,84,35,797	92,46,520	22,91,89,277	16,52,997	
LOANS TO GOVERNMENT SERVANTS—							
House-building advances	(a) 2,19,972	1,28,788	3,48,760	1,24,616	2,24,144	37,327	
Advances for purchase of motor conveyances	(a) 2,03,100	1,52,868	3,55,968	1,14,614	2,41,354	14,198	
Advances for purchase of other conveyances	9,982	19,092	29,074	16,448	12,626	352	
Passage advances	1,325	..	1,325	1,250	75	58	
Other advances	649	..	649	492	157	25	
Total	4,35,028	3,00,748	7,35,776	2,57,420	4,78,356	51,960	
GRAND TOTAL	19,61,70,270	4,30,01,303	23,91,71,573	95,03,940	22,96,67,633	17,04,957	

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

(b) 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 page 96).

APPENDIX I.

Statement showing the details of commitments at the end of 1953-54 in respect of schemes estimated to cost Rs. 1 lakh or more in each case (except those financed from development grants).

(See Paragraph 11 of Part A of the Report on Page 20.)

(Figures are in thousands of Rupees.)

Major Head of account and name of Scheme.	Amount of sanctioned estimate.	Expenditure to end of 1952-53.	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>7.—Land Revenue.</i>					
1. Revisional Settlement Operation taken up for implementation of Estate Acquisition Scheme.	4,28,72	..	6,28	4,22,44	4,28,72
<i>10.—Forest.</i>					
2. Purchase of a 60 ft. launch for 24 Parganas Division.	1,10	..	60	50	1,10
<i>18.—Other Revenue Expenditure financed from ordinary Revenues.</i>					
3. Construction of a retired line at Mejhampore on 41st and 42nd mile of Bhagirathi Embankment.	1,35	48	28	14	90
4. Construction of Hamilton type bridge at Kolaghat.	1,13	99	..	2	1,01
5. Improvement of Barabil and Chotabil area near Srikanda in P. S. Katwa.	2,05	..	60	1,33	1,93
6. Remodelling Damodar Left Embankment.	2,73,71	1,59,51(a)	1,90	14,07	1,75,48
7. Improvement of Kamakhya Khal and Bater Bil area in Purbasthali, District Burdwan.	2,27	1,53	31	54	2,38
8. Remodelling Cossye Durbachatty and other embankments—Takavi embankments.	60,42(b)	47,27	1,16	3,13	51,56
9. Investigation in connection with Ganga Barrage Project.	24,67(b)	6,23	1,37	17,07	24,67

(a) Difference with the last year's figure due to rounding.

(b) Not shown in the last year's statement through oversight.

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

Major Head of account and name of Scheme.	Amount of sanctioned estimate.	Expenditure to end of 1952-53.	Expenditure during the year.	Further liabilities to be incurred.	Total Expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
DEBITED TO REVENUE ACCOUNT—<i>contd.</i>					
<i>18.—Other Revenue Expenditure financed from ordinary Revenues—contd.</i>					
10. Jateswar Irrigation Scheme .	1,46	..	10	1,11	1,21
11. Special repairs to Teesta Embankment at Barnes Ghat.	—	..	84	24	1,08
<i>29.—Police.</i>					
12. Adjustment of cost of rifles, revolvers, C.M.T., etc., obtained from the Government of India to meet deficiency of arms resulting from the Partition.	7,90	15,22	96	7,00	23,18
13. 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)	11,08	4,21	4,23	19,52
14. Payment of arrear ground rent for Blocks A & C of the Foreshore Road Camp Howrah occupied by the Police.	2,12	2,58	..	47	3,05
<i>30.—Ports and Pilotage.</i>					
15. Scheme for the training of Inland Water Transport Crews.	5,19	3,21	1,08	90	5,19
16. Scheme for the establishment of a repairing and servicing yard.	2,42	48	61	1,33	2,42
<i>39.—Public Health.</i>					
17. Kulti Outfall Schemes .	27,23	10,00	..	17,23	27,23
<i>43.—Industries.</i>					
18. Participation in the Government of India's Scheme for Technical and Vocational training of adult civilians.	12,81	7,45	3,14	2,22	12,81
19. Unemployment Relief Scheme .	(a)	6,15	1,36	1,80	9,31
<i>47.—Miscellaneous Departments.</i>					
20. Scheme for the replacment of essential appliances of the West Bengal Fire Service.	28,80	4,05	6,72	18,03	28,80

(a) The Scheme having been largely modified, fresh estimate requires to be sanctioned.

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

Major Head of account and name of Scheme.	Amount of sanctioned estimate.	Expenditure to end of 1952-53.	Expenditure during the year.	Further liabilities to be incurred.	Total Expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
DEBITED TO REVENUE ACCOUNT—<i>contd.</i>					
<i>50.—Civil Works.</i>					
21. Construction of Hawkers' stall at Calcutta Maidan.	(a)	53	2,55	36	3,44
22. Renovation and some additions and alterations at 34, Park Street, Calcutta.	1,85(b)	1	1,54	6	1,61
23. Reconstruction of Mahajati Sadan and construction of 1st floor over Mahajati Sadan.	(c)	2,90	1,13	4,37	8,40
24. Construction of an office building at 11-A, Free School Street, Calcutta.	..	..	1,99	10,85	12,84
25. Construction of an additional storey over the roof of Swarnamoyee Hostel.	..	20	84	2	1,06
26. Providing permanent accommodation for 7 sets of married men's Quarters in the E.F.R. at Salua.	..	5,68(d)	14	8	5,90
27. Taking over St. Michael's School for Darjeeling Government College.	..	6,75(d)	—12	41	7,04
28. Electric installations in the multi-storied building at Hastings Street.	..	92(e)	10,74	6,21	17,87
29. Construction of 56 bedded maternity hospital at Berhampore.	4,22	3,85	42	1	4,28
30. Thorough repairs to Sainthia Suri Road.	8,06	6,06	2,05	7	8,18
31. Construction of a second storey over Circular building at Police Training School.	(f)	20(g)	90	3,31	4,41

(a) The figure of estimate wrongly shown in the previous year.

(b) Estimate since revised.

(c) A fresh estimate of Rs. 9,08,000 is now pending for sanction.

(d) Not shown in 1952-53 through oversight.

(e) Included in the previous year's statement under item No. 38.

(f) Estimate as per actual work pending for sanction.

(g) Not shown in 1952-53 through oversight.

Detailed estimate under preparation

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

Major Head of account and name of Scheme.	Amount of sanctioned estimate.	Expenditure to end of 1952-53.	Expenditure during the year.	Further liabilities to be incurred.	Total Expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
DEBITED TO REVENUE ACCOUNT—<i>contd.</i>					
<i>50.—Civil Works—contd.</i>					
32. Construction of proposed Anatomy Department and <i>Post-mortem</i> room for Bengal Veterinary College.	(a)	..	1,47	2,45	3,92
33. Resectioning Lady Willingdon Road from the junction of Jadavpur Station to Garia.	1,60	1,16	7	37	1,60
34. Construction of an office building on Government land at Hastings Street.	(a)	53,01	15,49	5,73	74,23
35. Construction of M. R. Bangur Hospital at Tollygunge.	(b)	16,96	2,19	66	19,81
36. Expansion of P. G. Hospital .	(c)	8,05	20,04	20,92	49,01
37. Construction of Ministers' Quarters in the compound of Raj-Bhawan.	(c)	4,30	1,76	64	6,70
38. Conversion of service privies and urinals into water borne system in Dum Dum Central Jail.	2,09	1,54	10	45	2,09
39. Extension of Sub-Jail at Basirhat	2,64	1,93	—2	73	2,64
40. Construction of 2 nos. 3 storied building in the compound of Government house at Barrackpore.	(d)	50	4,75	4,91	10,16
41. Construction of menial staff quarters in connection with construction of permanent staff quarters at T. B. Hospital at Kanchrapara.	..	..	1,00	4,69	5,69
42. Construction of second storey over the existing single storied building under occupation of Calcutta Armed Police at Paikpara.	1,03	5	31	68	1,04

(a) Estimate as per actual work pending for sanction.

(b) Supplementary estimate under preparation.

(c) Estimate not yet sanctioned.

(d) The figure of estimate wrongly shown in the previous year.

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

Major Head of account and name of Scheme.	Amount of sanctioned estimate.	Expenditure to end of 1952-53.	Expenditure during the year.	Further liabilities to be incurred.	Total Expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
DEBITED TO REVENUE ACCOUNT—<i>contd.</i>					
<i>50.—Civil Works—contd.</i>					
43. Construction of a barrack for the accommodation of 80 constables and 8 head constables in the Police lines at Cooch Behar.	2,23	..	20	2,21	2,41
44. Construction of a bridge over Kaljani river near Alipurduar.	..	..	2,00	14,11	16,11
45. Improvement of the Alipurduar Patlakhawa Road in the district of Jalpaiguri.	2,02(a)	65	1,00	38	2,03
46. Construction of a new Civil Court building at Howrah.	4,66(b)	4,27	10	26	4,63
47. Construction of first floor of New Civil Court building at Howrah.	2,53	..	20	2,49	2,69
48. Construction of new buildings for Hilli Police Station in West Dinajpur.	1,44	1,39	1	9	1,49
49. Construction of 6 sets of staff quarters and 2 sets of barracks for accommodation of the staff of E. E., Jalpaiguri and S. E., N. C.	1,56	1,52	5	7	1,64
50. Construction of a Sub-Jail at Raiganj.	(c)	..	1,20	2,19	3,39
51. Construction of a building in connection with the scheme of opening of 50 additional maternity and gynaecological beds in Jalpaiguri General Hospital.	(c)	..	1,00	4,01	5,01
52. Extension of Poultry-multiplication centre at Midnapore.	2,18	2,05(d)	..	8	2,13
53. Providing boundary fencing, plumbing and sanitary works in the compound of Wireless headquarters at Tollygunge.	1,56	9	..	1,47	1,56
54. Construction of Belgachia Bridge	31,34	16,45	3,05	11,85	31,35

(a) Not shown in 1952-53 through oversight.

(b) Estimate since revised.

(c) Estimate under preparation.

(d) Not shown in the previous year through oversight.

APPENDIX I—*concl.**(Figures are in thousands of Rupees.)*

Major Head of account and name of Scheme.	Amount of sanctioned estimate.	Expenditure to end of 1952-53.	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>concl.</i>					
<i>50.—Civil Works—concl.</i>					
55. Construction of Katcha landing ground at Balurghat.	9,26	2,63	..	2	2,65
56. Construction of 6 sets of 2 unit family quarters for warders in Dum Dum Central Jail.	(a)		2	1,01	1,03
57. Extension of Jalpaiguri Zilla School.	1,06	..	30	71	1,01
58. Establishment of a 58 bedded Sadar Hospital at Balurghat.	(a)	..	80	8,36	9,16
59. Establishment of a 50 bedded Sub-Divisional Hospital at Raiganj.	(a)	..	80	8,78	9,58
60. Construction of thana Buildings for Debra Police Station in the district of Midnapore.	(a)	..	51	82	1,33
<i>56.—Stationery and Printing.</i>					
61. Purchase of machinery for the State Government Presses—Immediate Reorganisation Plan.	10,29	9,26	14	79	10,19
62. Rewiring and replacement of the electrical installations of the ground and first floors of the West Bengal Government Press Buildings.	1,59	..	50	99	1,49
<i>63.—Extraordinary charges in India.</i>					
63. Construction of 154 Hexagonal type of sentry boxes in various procurement godowns in the districts of West Bengal.	1,14	92	..	22	1,14
64. Purchase and installation of number of grain clearing machines in the rationed areas of Calcutta and Industrial areas.	1,18	..	7	1,11	1,18
TOTAL	9,83,88	4,30,06	1,32,81	6,43,80	11,86,07

(a) Estimate not yet sanctioned.

APPENDIX II.

(Statement showing the expenditure on 'Five Year Plan' to end of the year 1953-54 and further commitments referred to in Paragraph 12 of Part A of the Report on Page 21.)

(Figures are in thousands of Rupees.)

Name of Major Head of Account.	Amount of sanctioned estimates.	Expenditure during 1953-54.	Expenditure to end of 1953-54.	Further liabilities as per estimates (Cols. 2-4).
1	2	3	4	5
Forest	78,80	6,86	23,33	55,47
Irrigation	2,93,76	23,65	1,14,63	1,79,13
Education	8,08,14	1,35,12	3,75,56	4,32,58
Medical	12,10,22	1,85,05	4,52,34	7,57,88
Public Health	3,04,65	66,20	1,57,22	1,47,43
Agriculture	8,68,19	2,83,10	5,77,86	2,90,33
Veterinary	15,50	3	5,95	9,55
Industries	76,63	8,09	33,86	42,77
Electricity Schemes	11,54	1,46	3,06	8,48
Miscellaneous	11,28	1,41	4,97	6,31
Capital Outlay on Agricultural Schemes	4,25	1,61	5,11	—86(a)
Capital Outlay on Industrial Development.	24,98	31,86	36,91	—11,93(a)
Capital Outlay on Multipurpose River Schemes.	12,44,00	2,53,79	6,39,58	6,04,42
Capital Account of Civil Works (Road Development).	13,85,10	2,62,33	7,26,35	6,58,75
Capital Outlay on Electricity Schemes	64,29	17,59	65,59	—1,30(a)
Capital Account of other State Works	2,23,37	51,91	1,76,89	46,48
Capital Outlay on Road and Water Transport Schemes.	1,90,50	35,60	86,39	1,04,11
TOTAL	68,15,20	13,65,66	34,85,60	33,29,60

(a) Estimate since revised in 1955-56.

INDEX.	PAGES.
Adjusting Account between Central and State Governments	148, 149, 155
Adjusting Account with Railways	148, 149, 155
Administration of Justice—Receipts and Charges	38, 51, 68
Advances not bearing interest—Balance of	94, 116, 135—144, 154
Agriculture—Receipts and Charges	38, 54, 73
Balances and Reserves	3
Betting Tax—Receipts and Collection Charges	47, 61
Capital and other expenditure (outside the Revenue Account) of the Government of West Bengal and the sources from which they have been met.	156—157
Capital Outlay on—	
Agricultural Development	6, 17, 83, 90
Civil Works	6, 17, 86, 91
Commuted value of pensions	18, 87, 92
Electricity Schemes	6, 18, 87, 91
Forest	17, 89
Industrial Development	17, 84, 90
Irrigation	6, 17, 83, 89
Multi-purpose River Schemes	6, 17, 85, 86, 91
Other State Works	6, 18, 87, 92
Road Transport Scheme	6, 18, 87, 91
State Schemes of Government Trading	6, 18, 88, 91
Capital Outlay outside the Revenue Account	17, 83—92
Cash Balances	9, 35, 94, 149, 157
Cash Balance Investment Account	25, 144
Civil Deposits—Receipts, Payments and Balances	9, 120, 126—132, 154
Civil Works—Receipts and Charges	39, 55, 76—77
Civil Works—Outside the Revenue Account	6, 17, 86
Closing Cash Balance	9, 35, 94, 149, 157
Commitments	20—21
Contingency Fund	7, 25, 35, 94, 114, 153
Contributory Provident Fund	114, 115, 158
Co-operation—Receipts and Charges	38, 54, 74

INDEX—*contd.*

Debt—	PAGES.
Debt Position—General Statement	21
Debt Services	5, 34, 37, 50, 65—66
State Provident Funds	8, 96, 114—115, 153, 158
Debt and other Interest-bearing obligations	158
Deposits and Advances	8, 35, 94, 96, 115—148, 153—155
Deposit Account of Grants for the Economic Development and Improvement of Rural Areas.	26, 132, 133, 162
Deposit Account of Electricity Schemes	116, 117
Deposit Account of Grants from Central Government for the Food Production Drive Schemes.	26, 132, 134, 163
Deposit Account of Grant made by the Indian Central Oil seeds Committee.	27, 132, 134, 164
Deposit Account of Grant made by the Central Silk Board	27, 132, 134, 163
Deposit Account of the Grant made by the Indian Central Jute Committee.	26, 132, 133, 162
Deposit Account of the Grant made by the Indian Council of Agricul- tural Research.	26, 132, 133, 162
Deposit Account of the Grant from the Central Government for the Development of Handloom Industries.	26, 132, 133, 163
Deposit Account of the Grant made by the Central Tea Board for welfare of tea planters and labourers.	27, 132, 134, 164
Deposit Account of Grants by the Indian Central Sugar Cane Com- mittee.	26, 132, 133, 163
Deposit Account of the Grant made by the Council of Scientific and Industrial Research.	27, 132, 134, 164
Deposit Account of Securities held by Government	27, 132, 134, 164
Deposit Account of the Grant made by the Indian Central Arecanut Committee.	27, 132, 135, 165
Deposit Account of the Grant made by the Indian Tobacco Committee	27, 133, 135, 165
Deposit Account of the Grant made from the Central Cotton Fund	27, 133, 135, 165
Deposit Account of the Grant made by the Indian Coconut Committee.	27, 133, 135, 164
Deposit Account of the Grant from the Indian Lac Cess Committee	133, 135, 165
Deposit of Local Funds	9, 120—126, 154
Depreciation Reserve Fund—Government Presses	9, 118, 119, 161
Depreciation Reserve Fund—Government Bus Services	116, 159 }
Depreciation Reserve Fund—Electricity	8, 116, 159
District Funds	120, 121

INDEX—*contd.*

PAGES.

Education Funds	120, 122, 123
Education—Receipts and Charges	38, 50, 70—71
Electricity Duties—Receipts and Charges	47, 61
Electricity Schemes—Receipts and Charges	5, 39, 56, 77
Entertainment Tax—Receipts and Collection Charges	47, 61
Excise Duties—State—Receipts and Charges	4, 33, 44, 60
Expenditure—Distribution between Charges and Voted	42 43
Extraordinary Items—Receipts and Charges	5, 40, 58, 81—83
Famine Relief—	
Famine Relief—Charges	39, 79
Famine Insurance Fund—Account of	26 118, 160
Investment of Balance	26, 118, 160
Financial Result of Irrigation Works	19
Floating Debt	7, 21, 43, 152, 157, 158
Forest—Receipts and Charges	4, 36, 46, 61
Fund for the promotion of education amongst educationally backward classes.	9, 26, 161
General Administration—Charges	38, 66—67
General Provident Fund	114, 115, 158
General Reserve Fund for Cooch Behar	26, 118, 119, 161
Government Account	95—96
Guarantee given by State Government in respect of loans raised by Local Bodies, etc.	23
Indian Civil Service Provident Fund	114, 115, 158
Indian Civil Service Provident Fund (Non-European Members)	114, 115, 158
Industries and Supplies—Receipts and Charges	38, 54, 74—75
Interest—Receipts	37, 50
Interest on Debt and Other Obligations—Charges	37, 65
Interest on works for which Capital Accounts are kept—Charges	37, 62
Irrigation—	
Capital Expenditure	6, 41, 83, 89
Direct Receipts	48—50
Summary of Capital Expenditure on	6, 41
Working Expenses and maintenance of	48—49

INDEX—*contd.*

PAGE.

Jails and Convict Settlements—Receipts and Charges	38, 51, 69
Land Revenue—Receipts and Charges	4, 36, 44, 59
Loans and Advances by the State Government	7, 21—22, 28, 35, 43, 94, 108—114, 152
Loans from the Central Government	7, 21—22, 43, 97, 98—108, 152, 157, 158
Medical and Charitable Funds	120, 123—124
Medical—Receipts and Charges	38, 53, 72
Miscellaneous—Receipts and Charges	39, 57, 80—81
Miscellaneous Departments—Receipts and Charges	38, 55, 75
Motor Vehicles Act—	
Receipts under	5, 33, 36, 46
Charges on Account of	5, 34, 36, 61
Municipal Funds	120—121
Other Miscellaneous Funds	120, 124—126
Other Miscellaneous Provident Funds	114, 152, 158
Other Taxes and Duties—	
Receipts and Charges	5, 33, 34, 36, 47, 61
Payment of commuted value of Pensions	18, 87
Police—Receipts and Charges	38, 51, 69
Ports and Pilotage—Receipts and Charges	38, 52, 69
Pre-partition Receipts and Payments	40, 58, 83
Progressive Capital Outlay to end of the year	15—16, 89—92
Public Debt	7, 35, 43, 94, 97—108, 152, 158
Public Health—Receipts and Charges	38, 53, 73
Receipts from Road Transport Scheme	39, 58
Registration—Receipts and Charges	36, 46, 61
Remittances within India	94, 148—149
Reserve Bank of India—Remittances	149—149, 155
Revenue and Expenditure—Percentage of Distribution	33—34
Revenue Expenditure	5, 35, 40
Revenue Receipts	5, 35, 40
Revenue Deficit	5, 35, 40

INDEX—concl'd.

	PAGES
Revenue Position of Government	16—17
Scientific Departments—Charges	38, 70
Stamps—Receipts and Charges	4, 33, 34, 36, 45, 6
Stationery and Printing—Receipts and Charges	39, 57, 80
Subvention from Central Road Fund	162
Summary of General Financial Position	28—29
Superannuation Allowances and Pensions—Receipts and Charges	39, 57, 79
Taxes on Income other than Corporation Tax—Receipts and Charges.	4, 33, 34, 36, 44, 59
Unfunded Debt	8, 35, 94, 114—115, 153, 157, 158
Veterinary—Receipts and Charges	38, 54, 74
