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GOVERNMENT OF WEST BENGAL

FINANCE ACCOUNTS

1954-55

AND

THE AUDIT REPORT

1955



PRINTED BY THE GOVERNMENT OF
INDIA PRESS, CALCUTTA, INDIA, 1957.

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Finance Accounts of the Government of West Bengal for the year 1954-55 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 1954-55 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 1954-55 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 1954-55.

NEW DELHI ;

A. K. CHANDA,

The 10 AUG 1957

} Comptroller and Auditor General of India,

A.—GENERAL FINANCE ACCOUNTS.

I.—REPORT.

INTRODUCTORY.

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

Part I.—Consolidated Fund of West Bengal.

Part II.—Contingency Fund of West Bengal.

Part III.—Public Account of West Bengal.

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

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

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

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

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

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

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

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

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

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

The Major Heads are 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 has not been possible to split up the balance into 'Consolidated Fund' and 'Public Account', one single balance for all the three parts, viz. Consolidated Fund, Contingency Fund and Public Account has been shown as hitherto.

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

SUMMARY OF THE TRANSACTIONS FOR 1954-55.

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.	Budget Estimates, 1954-55.	Actuals, 1954-55.	More(+) Less (-).	Disbursements.	Actuals, 1954-55.					Variations between Cols. 6 & 7 More(+) Less(-).
					Budget Estimates, 1954-55.	Out of Consoli- dated Fund.	Out of Conti- gency Fund.	Total.		
1	2	3	4	5	6	7	8	9	10	
PART I.—CONSOLIDATED FUND.										
(1) REVENUE.										
Direct Demands on the Revenue—										
Principal Heads of Revenue—										
Union Excise Duties	1,24,73	1,15,70	--9,03							
Taxes on Income other than Corporation Tax	7,30,20	7,94,12	+63,92		3,81	4,52	..	4,52	+71	
Estate Duty . . . . .	..	6,22	+6,22		1,55,60	1,39,86	..	1,39,86	--15,74	
Land Revenue	2,14,83	1,20,02	--94,81		39,63	39,26	..	39,26	--37	
State Excise Duties	5,05,76	5,03,67	--2,09		7,08	7,75	..	7,75	+67	
Stamps	2,72,52	2,93,19	+20,67		71,40	68,65	..	68,65	--2,84	
Forest	59,56	73,45	+13,89		18,93	19,16	..	19,16	+23	

Registration	44,90	50,83	+ 5,93	Charges on account of Motor Vehicles Acts	4,50	4,50	..	4,50	..
Receipts under Motor Vehicles Acts	1,12,10	1,14,41	+ 2,31						
Other Taxes and Duties	8,63,00	10,69,88	+ 2,06,88	Other Taxes and Duties	18,10	17,28	..	17,28	—82
Total—Principal Heads	29,27,60	31,41,49	+ 2,13,89	Total—Direct Demands	3,19,14	3,00,98	..	3,00,98	—18,16
Irrigation—Net Receipts	4,39	3,35	—1,04	Irrigation	2,25,89	1,35,90	..	1,35,90	—89,99
Debt Services	33,30	26,16	—7,14	Debt Services	1,22,87	1,35,91	..	1,35,91	+ 13,04
Civil Administration	3,73,93	3,66,18	—7,80	Civil Administration	27,27,84	27,18,88	..	27,18,88	—8,96
Civil Works and Miscellaneous Public Improvements	83,03	1,04,39	+ 21,36	Civil Works and Miscellaneous Public Improvements	6,68,62	4,97,52	..	4,97,52	—1,71,10
Electricity Schemes—Net Receipts	6,10	3,18	—2,92	Electricity Schemes	7,37	7,03	..	7,03	—34
Miscellaneous	1,21,78	2,77,07	+ 1,55,29	Capital Account within the Revenue Account. (Details by Major Heads are given in Account No. 3).					
Grants-in-aid from the Central Government	3,54,41	3,01,03	—53,38		33,22	24,92	..	24,92	—8,30
Contributions and Miscellaneous Adjustments between Central and State Governments	23	27	+ 4	Miscellaneous	5,67,12	7,14,78	..	7,14,78	+ 1,47,66
Extraordinary Items	88,40	41,55	—46,85	Extraordinary Items	6,58,69	3,79,37	..	3,79,37	—2,79,32
Total—Revenue	39,93,22	42,64,67	+ 2,71,45	Total Expenditure on Revenue Account	53,30,76	49,15,29	..	49,15,29	—4,15,47
Deficit	13,37,54	6,50,62	—6,86,92						

SUMMARY OF THE TRANSACTIONS FOR 1954-55—*contd.*

Receipts.	Budget Estimates, 1954-55.	Actuals, 1954-55. More(+) Less(-).	4	5	Disbursements.	Budget Estimates, 1954-55.	Actuals, 1954-55.			Variations between Cols. 6 & 7 More(+) Less(-).
							Out of dated Fund.	Out of Conti- gency 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					27,93	..	27,93		+27,93
	Agriculture				1,13	1,18	..	1,18		+5
	Industries				6,03	2,99	..	2,99		-3,04
	Multipurpose River Schemes				14,37,89	10,43,90	..	10,43,90		-3,93,99
	Civil Works				2,72,35	1,85,57	..	1,85,57		-86,78
	Electricity Schemes				5,00	10,34	..	10,34		+5,34
	Other State Works				3,77,81	2,33,25	..	2,33,25		-1,44,56
	Road and Water Transport Schemes				30,02	51,09	..	51,09		+21,07
	Schemes of State Trading				—48,12	4,05,46	..	4,05,46		+4,53,58
	Total				20,82,11	19,61,71	..	19,61,71		-1,20,40

(3) DEBT.

Public Debt—		Public Debt—	
Permanent Debt	4,00,00	Permanent Debt . . . . .	.. .. .
Floating Debt	6,06,60	Floating Debt	6,00,00
Loans from the Central Govern- ment	24,43,77	Loans from the Central Govern- ment	2,50,29
	31,91,14		1,17,97
	+7,47,37		—1,32,32
Total	34,50,37	Total	8,50,29
	42,90,42		7,70,87
	+8,40,05		7,70,87
			—79,42
Loans and Advances by State Governments—		Loans and Advances by State Governments—	
Recoveries of Loans and Advances	83,00	Loans and Advances	5,70,18
	1,25,06		7,08,63
	+42,06		7,08,63
Total	83,00	Total	5,70,18
	1,25,06		7,08,63
	+42,06		7,08,63
Total—Consolidated Fund	75,26,59	Total—Consolidated Fund	88,33,34
	86,80,15		83,56,50
	+11,53,56		—4,76,84
PART II.—CONTINGENCY FUND.		PART II.—CONTINGENCY FUND.	
Contingency Fund . . . . .	.. .. .	Contingency Fund as per Col. 8 under Part I.—Consolidated Fund	.. .. .
Total—Contingency Fund . . . . .	.. .. .	Total—Contingency Fund . . . . .	.. .. .

SUMMARY OF THE TRANSACTIONS FOR 1954-55—*contd.*

Receipts.	Budget Estimates, 1954-55.	Actuals, 1954-55.	More(+) Less(-).	Disbursements.	Actuals, 1954-55.			Total	Variations between Cols. 6 & 7 More(+) Less(-).
					Budget Estimates, 1954-55.	Out of Consoli- dated Fund.	Out of Conti- gency Fund.		
1	2	3	4	5	6	7	8	9	10
PART III.—PUBLIC ACCOUNT.									
(1) DEBT.									
Unfunded Debt—									
State Provident Funds	1,05,35	1,20,63	+15,28		54,55	65,52	..	65,52	+10,97
Total	1,05,35	1,20,63	+15,28	Total	54,55	65,52	..	65,52	+10,97
Deposits and Advances—									
Depreciation Reserve Fund— Electricity	2,89	2,78	-11	Depreciation Reserve Fund— Electricity	..	..	..	..	..
Deposits of Depreciation Re- serves of Government commercial concerns	17,28	15,36	-1,92	Deposits of Depreciation Re- serves of Government commercial concerns.	..	..	..	..	..
Other Deposits (Electricity)	..	1	+1	Other Deposits	..	..	..	..	..
Appropriation for Reduction or Avoidance of Debt.	59,41	58,24	-1,17	Appropriation for Reduction or Avoidance of Debt.	..	..	..	..	..

FINANCE ACCOUNTS. GOVERNMENT OF WEST BENGAL

West Bengal Famine Insurance Fund	12,30	..	-12,30	Sinking Fund Investment Account	60,48	..	..	-60,48
Fund for promotion of Education amongst Educationally Backward classes	11,24	10,91	-33	West Bengal Famine Insurance Fund	12,00	..	..	-12,00
Reserve Fund for protection of Sugar Industry	..	-1	-1	Fund for promotion of Education amongst Educationally Backward classes	11,24	10,45	10,45	-79
Depreciation Reserve Fund—Government Presses	1,17	1,25	+8	Reserve Fund for protection of Sugar Industry	..	1	1	+1
Other Reserve Funds	5,00	7,05	+2,05	Depreciation Reserve Fund—Government Presses	1,05	13	13	-92
Deposits of Local Funds	4,64,25	6,02,76	+1,38,51	Other Reserve Funds	10,83	3,99	3,99	-6,84
Civil Deposits	39,07,85	14,52,33	-24,55,52	Deposits of Local Funds	4,63,50	5,96,91	5,96,91	+1,33,41
Other Accounts	1,15,83	1,04,87	-10,96	Civil Deposits	39,08,08	14,72,16	14,72,16	-24,35,92
Advances not bearing Interest	92,35	1,08,42	+16,07	Other Accounts	1,15,90	88,96	88,96	-26,94
Suspense	38,12,50	23,10,61	-15,01,89	Advances not bearing Interest	93,39	1,37,33	1,37,33	+43,94
Total	85,02,07	46,74,58	-38,27,49	Suspense	38,12,50	20,73,93	20,73,93	-17,38,57
				Total	84,88,97	43,83,87	43,83,87	-41,05,10

SUMMARY OF THE TRANSACTIONS FOR 1954-55—concl'd.

Receipts.	Budget Estimates, 1954-55.		Actuals, 1954-55.		Disbursements.	Budget Estimates, 1954-55.	Actuals, 1954-55.			Variations between Cols. 6 & 7 More (+) Less (-).
	1	2	3	4			5	6	Out of Consolidated Fund.		Out of Contingency Fund.	Total.
			More (+). Less (-).				7	8	9	10
Remittances—										
Remittances			52,60,44 ¹ + 52,60,44				53,88,49		53,88,49	+ 53,88,49
Total—Public Account		86,07,42	1,00,55,65 + 14,48,23				98,37,88		98,37,88	+ 12,94,36
Total—Receipts	1,61,34,01	1,87,35,80 + 26,01,79				1,73,76,86	1,81,94,38		1,81,94,38	+ 8,17,52
Opening cash balance	11,48	3,64,42 + 3,52,04				—12,31,37	9,05,84		9,05,84	+ 21,37,21
GRAND TOTAL	1,61,45,49	1,91,00,22 + 29,54,73				1,61,45,49	1,91,00,22		1,91,00,22	+ 29,54,73

PART III.—PUBLIC ACCOUNT—concl'd.

(2) REMITTANCES.

Remittances—

Increase of cash balance during the year 5,41,42
 (See also paragraph 15 on pages 25-30 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 (+63,92).—Mainly larger assignment of income-tax to West Bengal (+1,91) and collection of arrear taxes on agricultural income (+61,02).

Estate Duty (+6,22).—Post-budget assignment of West Bengal's share of Estate Duty.

Stamps (+20,67).—Mainly larger receipts under (i) 'Non-judicial' due to larger transactions in share business and transfers of property on account of the imposition of Death Duty (+15,10) and (ii) 'courtfees' (+3,80).

Forest (+13,89).—Due mainly to larger extraction of timber.

Registration (+5,93).—Mainly (i) larger land transactions (+3,51), (ii) higher demand for copies of registered documents (+1,20) and (iii) increased receipts under 'Miscellaneous', (+1,20).

Other Taxes and Duties (+2,06,88).—Mainly (i) better collection and extension of the scope of sales tax (+1,69,52), (ii) imposition of tax on the sale of aviation spirit (+21,09) and (iii) more entertainment tax due to increase in the number of cinema houses (+11,32).

Civil Works and Miscellaneous Public Improvements (+21,36).—Mainly (i) larger transfer from the Central Road Fund Account (+20,53), (ii) transfer from capital account of grain purchase schemes of surcharge levied for improvement of village roads in heavy procurement areas (+4,82), (iii) larger recoveries of expenditure (+3,22) and increased receipts under 'Miscellaneous' (+11,89) partly off-set by larger refunds (−9,79), reduction in rates and reduced supply of water (−10,69).

Miscellaneous (+1,55,29).—Mainly (i) larger grants by the Government of India towards (a) relief operations in flood-affected areas (+1,18,38), (b) relief of riot-affected persons (+3,16), (c) larger local Development Works Programme (+12,08), (ii) local contributions towards State Local Development Works (+8,78), (iii) recoveries of Government of India's share of expenditure in connection with elections (+4,75) and increased receipts under 'other items' (+4,70) partly counterbalanced by fall in 'unclaimed deposits' (−11,00) and larger refunds (−10,45).

Decreases.

Union Excise Duties (—9,03).—Smaller allocation by the Government of India.

Land Revenue (—94,81).—Mainly less receipts under ' Ordinary Revenues ' due to the moratorium granted to revenue payers under the West Bengal Estates Acquisition Act.

Irrigation—Net Receipts (—1,04).—Larger working expenses due mainly to (i) extra cost of resectioning of the Midnapore Canal (—3,05), (ii) change in classification of a work (—1,52) and (iii) *pro rata* share of ' General Establishment ' and ' Tools and Plant ' (—5,62) partly counterbalanced by larger subvention from the Central Government in connection with the Intensive Food Production Schemes (+8,28).

Debt Services (—7,14).—Non-adjustment of the dues from the Calcutta Corporation during the year as the orders of the Government regarding set off of these against counter-claims of the Corporation against Government were issued in March, 1957.

Civil Administration (—7,80).—This is a group head and the decrease is the net effect of decreases and increases under its components. The most important of the decreases occurred under ' Agriculture ' (—95,34) and was due mainly to smaller receipts under ' Intensive Food Production Schemes '. The decrease was mostly off-set by increases under ' Education ' (+39,99), ' Medical ' (+7,47), ' Public Health ' (+11,26), ' Industries ' (+18,20) and ' Miscellaneous Departments ' (+12,50). The increases were due mainly to (i) contributions by the Government of India towards development of technical institutions (+18,56) and establishment of Multipurpose Schools (+17,24), (ii) increased sale of medicines (+1,70), (iii) larger contributions (+1,23), (iv) larger miscellaneous receipts (+3,17), (v) additional grant from the Government of India for National Urban Water Supply Scheme (+10,25), (vi) improvement in the sale of cinchona products (+5,60), (vii) grant from the Government of India for development of certain industries (+4,19), (viii) increased receipts from Industrial operations (+1,89) and under ' other receipts ' (+1,75), larger transfer from the cess Fund for the development of Handloom Industry (+3,87), (ix) collection of arrear license fees (+7,59) and increased other Miscellaneous receipts (+4,12).

Electricity Schemes—Net Receipt (—2,92).—Mainly under North Calcutta Rural Electrification scheme due to delay in consuming Electricity by the major bulk consumers (—1,45) and increased working expenses (—1,45).

Grants-in-aid from the Central Government (—53,38).—Due to less grants received from the Union Government towards appointment of school teachers under the scheme of the relief of educated unemployment and for removal of untouchability (—49,94).

Extraordinary Items (—46,85).—Due to less grant from the Central Government on account of Community Development Projects and National Extension Service Programme (—46,02) and fall in miscellaneous receipts (—56).

(3) DEBT.

Increases.

Floating Debt (+4,92,68).—Larger drawal of cash credit advances in consequence of the low ways and means position.

Loans from the Central Government (+7,47,37).—Mainly due to increase in the amounts of loans for (i) Development Projects (+8,74,84), (ii) flood and drought relief (+74,94), (iii) construction of Day Students' Home (+40,00), (iv) expansion of power facilities (+25,00), (v) removal of Khatala from Calcutta (+15,00) and (vi) ways and means advance (+81,62) partly set off by curtailment of loans for Damodar Valley Project (—2,48,38) and Community Development Projects (—1,50,38).

Loans and Advances by State Governments (+42,06).—Mainly due to larger recoveries under loans to cultivators (+36,67) and miscellaneous loans and advances (+11,24) partly set off by smaller recoveries of loans from displaced persons (—4,45) and under Community Development Projects and National Extension Service (—1,54).

Decrease.

Permanent Debt (—4,00,00).—Loan contemplated to be raised from the open market was not required on account of payment by the Government of India of an equivalent loan out of the proceeds of National Plan Loan.

EXPENDITURE.

(1) REVENUE.

Increases.

Debt Services (+13,04).—Larger charges of interest on increased cash credit advance from the State Bank (+27,58) counterbalanced by permanent loans not being raised from the open market during the year (—6,53) and rectification of an error in arrear adjustment in connection with the Depreciation Reserve Fund of State Buses (—7,51).

Miscellaneous (+1,47,66).—Mainly due to large-scale famine relief operations in the flood-affected areas (+68,52) larger remission of irrecoverable Agriculturists' loans in Midnapore district (+23,37), increased expenditure under Miscellaneous and Unforeseen charges (+21,78) and larger expenditure on displaced persons (+43,05), counterbalanced by reduced dearness concession to the employees of the Calcutta Corporation and withholding of certain payments (—14,97).

Decreases.

Land Revenue (—15,74).—Due mainly to non-requirement of the provision for construction of office buildings and staff quarters (—28,17) and less expenditure in connection with major settlement operations (—5,46) partly set off by larger expenditure in connection with the Estates Acquisition Scheme (+20,37).

Forest (—2,84).—Due mainly to smaller expenditure under Development Schemes (—6,83) partly set off by heavier expenditure in connection with the scheme for the protection of private forests (+3,32).

Irrigation (—89,99).—Due mainly to change in classification of certain works from Revenue to Capital (—1,20,72) partly counterbalanced by unforeseen flood protection works in North Bengal (+43,63).

Civil Administration (—8,96).—Decreases occurred under Jails (—8,76), Education (—32,05), Medical (—45,99), Public Health (—7,76) and Miscellaneous Departments (—11,79) and were due mainly to smaller expenditure under bedding, clothing and dietary charges for the prisoners, slower progress in the expansion of education and welfare services to relieve educated unemployment, smaller expenditure on health centres, suspension of Kulti Outfall Scheme, late implementation of Employees' State Insurance Scheme and smaller outlay on welfare of scheduled tribes and backward classes. The decrease was partly set off by increases under General Administration (+17,00) and Agriculture (+79,08) due to larger expenditure on publicity measures and supply of fertilizers to cultivators.

Civil Works and Miscellaneous Public Improvements (—1,71,10).—Mainly due to less expenditure under "Civil Works" (—1,68,65) and less interest on Capital Outlay on Mayurakshi Reservoir Project (—3,12).

Capital Account within the Revenue Account (—8,30).—Mainly due to non-payment of compensation money for the acquisition of Kurseong and Siliguri Electric Supply undertakings for non-finalisation of assessment and less payment of commuted value of pensions—the applicants being smaller.

Extraordinary Items (—2,79,32).—Mainly due to non-adjustment of losses on sale of subsidised food (—1,39,77), less expenditure on the programme of permanent improvement in Sunderban area (—34,26), on Community Development Projects and National Extension Service Programme (—76,46) and smaller payment of pre-Partition claims (—13,34).

(2) CAPITAL.

Increases.

Irrigation (+27,93).—Mainly due to adjustment of charges for Intensive Food Production Schemes in accordance with new classification.

Electricity Schemes (+5,34).—Due mainly to larger expenditure on expansion of power to urban and rural areas.

Road and Water Transport Schemes (+21,07).—Mainly due to larger outlay on State Buses.

Schemes of State Trading (+4,53,58).—Mainly less sale proceeds (+4,10,92), less credit consequent on the non-lifting of stock offered to the Government of India (+2,92,03), credits offered too late for adjustment during the year (+24,74) and non-adjustment of losses due to delay in the finalisation of accounts (+1,41,19) partly counterbalanced by less purchase of stocks owing to decontrol of food grains (—4,04,34).

Decreases.

Industries (—3,04).—Mainly due to less expenditure under Development Schemes.

Multipurpose River Schemes (—3,93,99).—Smaller expenditure on Damodar Valley Project (—2,48,38) and Mayurakshi Reservoir Project (—1,45,61).

Civil Works (—86,78).—Mainly due to smaller expenditure on development of State Roads.

Other State Works (—1,44,56).—Mainly due to smaller expenditure under Community Development Projects (—92,73), National Extension Service Programme (—12,76), Rehabilitation of Displaced Persons (—7,67) and Development Schemes (—31,40).

(3) DEBT.

Increases.

Floating Debt (+52,90).—Repayment of cash credit advances from the State Bank.

Loans and Advances by State Governments (+1,38,45).—Mainly due to larger payment of loans and advances to displaced persons (+1,13,40), advances to cultivators (+33,04), miscellaneous loans and advances (+34,80), and advances under special laws (+10,95), partly set off by less loans and advances on account of Community Development Projects and National Extension Service Programme (—51,98).

Decrease.

Loans from the Central Government (—1,32,32).—Mainly due to smaller repayment of loans for Intensive Food Production Schemes and loans for expenditure on relief and rehabilitation of displaced persons.

PART III.—PUBLIC ACCOUNT.

RECEIPTS.

INCREASES.

(1) *Debt.*

State Provident Funds (+15,28).—Mainly due to larger deposits in the General Provident Fund (+12,23) and Contributory Provident Fund (+2,54).

Other Reserve Funds (+2,05).—Larger interest, dividend, etc., on securities and shares owned by the former State of Cooch Behar.

Deposits of Local Funds (+1,38,51).—Larger deposits under 'District Funds' (+15,11), Municipal Funds (+5,42) and Other Miscellaneous Funds (+1,17,98).

Advances not bearing Interest (+16,07).—Mainly due to larger recoveries of advances of pay, etc., to Government servants.

(2) *Remittances.*

Remittances (+52,60,44).—The transactions under this head were not provided for in the budget.

DECREASES.

(1) *Debt.*

Deposits of Depreciation Reserves of Government Commercial Concerns (—1,92).—Due to less adjustments than anticipated.

Appropriation for reduction or Avoidance of Debt (—1,17).—Non-adjustment in full of interest receivable during the year.

West Bengal Famine Insurance Fund (—12,30).—Sale of securities not made during the year.

Civil Deposits (—24,55,52).—Mainly due to less receipts under “ Personal Deposits ”.

Other Accounts (—10,96).—Larger subventions from the Central Road Fund (+34,72) and increased grants from the centre as well as larger local contributions towards Local Development Fund Works (+23,14). The excess was converted into a saving by an erroneous adjustment (—65,81).

Suspense (—15,01,89).—Mainly under “ Suspense Accounts ”— (—15,77,55) and ‘ Pre-audit cheques issued ’ (+75,34).

DISBURSEMENTS.

INCREASES.

(1) *Debt.*

State Provident Funds (+10,97).—Mainly larger withdrawals from the General Provident Fund (+5,84) and from the I. C. S. Provident Fund (+4,58).

Deposits of Local Funds (+1,33,41).—Mainly larger withdrawals under ‘ District Funds ’ (+17,14), ‘ Municipal Funds ’ (+3,85) and ‘ Education Funds ’ (+1,12,26).

Advances not bearing interest (+43,94).—Mainly due to larger advances of pay, etc. (+16,42), Public Works Advance (+32,33), partly set off by decline under Special Advance (—6,48).

Remittances (+53,88,49).—The transactions under this head were not provided for in the budget.

DECREASES.

(1) *Debt.*

Sinking Fund Investment Account (—60,48).—No investments from the Sinking and Depreciation Funds were made during the year.

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

Other Reserve Funds (—6,84).—Less adjustment against the General Reserve Fund for Cooch Behar consequent on less expenditure on Cooch Behar Development Works.

Civil Deposits (—24,35,92).—Mainly due to smaller withdrawals from ‘ Personal Deposits ’ (—24,57,80) partly off-set by larger withdrawals from ‘ Revenue Deposits ’ (+19,56) and ‘ Civil Courts’ Deposits’ (+8,97).

Other Accounts (—26,94).—Larger expenditure on Central Road Fund Works (+20,52) and Local Development Fund Works (+18,34). The excess was, however, transformed into saving by an erroneous adjustment (—65,81).

Suspense (—17,38,57).—Mainly under ‘ Suspense Accounts ’ (—18,12,26) and Pre-audit cheques (+73,33).

REVENUE POSITION OF GOVERNMENT—GENERAL REMARKS

6. It will be seen from the summary of transactions in para. 4 *ante* that the revenue receipts came to 42,64,67 against an estimate of 39,93,22 while the expenditure worked up to 49,15,29 against a budget provision of 53,30,76. The net result was a revenue deficit of 6,50,62 against an estimated deficit of 13,37,54. The improvement of 6,86,92 in the revenue position was due to an increase of 2,71,45 in revenue receipts and a decrease of 4,15,47 in revenue expenditure.

The increase of 2,71,45 in revenue receipts was the net effect of increases aggregating 4,96,51 under certain heads partly counterbalanced by a total decrease of 2,25,06 under others. The bulk of the increase occurred under "Other Taxes and Duties", "Miscellaneous" and 'Taxes on Income other than Corporation Tax', due to larger receipts from the Central Government, extension of the scope of Sales Tax, imposition of new taxes and larger assignment of the share of Income Tax to West Bengal.

The decrease occurred mainly under "Land Revenue", "Grants-in-aid from the Central Government" and "Extraordinary Items", due to moratorium granted to revenue payers under the West Bengal Estates Acquisition Act, and to less grant received from the Central Government on account of unemployment relief and slow progress of Community Development Projects and National Extension Service Works.

On the expenditure side the bulk of the saving occurred under "Irrigation", "Civil Works and Miscellaneous Public Improvements" and "Extraordinary Items", due to change of classification of charges relating to Sonarpur-Arapanch-Matla Scheme Parts I and II and Bagjola Ghuni-Jatragachi Scheme from Revenue to Capital Section, less expenditure under works and non-adjustment of losses on subsidised food and smaller expenditure under community Development Projects and National Extension Service Programme.

During the year under review the scope of the West Bengal Sales Tax Act, 1954 was extended by bringing vegetable ghee, cigarettes, soap and biscuits within its purview.

A new tax on the sale of aviation spirit under the Bengal Motor Spirit Sales Taxation (Amendment) Act, 1954 was introduced from 22nd October, 1954 and the rate of tax on raw jute was enhanced from 2nd November, 1954 under the West Bengal Raw Jute Taxation (Amendment) Act, 1954.

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 1954-55 :—

Nature of Expenditure.	Expenditure upto 1953-54.	Expenditure during 1954-55.	TOTAL.
1	2	3	4
65A. Capital Outlay on Forests	13	..	13
68. Construction of Irrigation, etc., Works	2,49,73	27,93	2,77,66
71. Capital Outlay on schemes of Agricultural Improvement and Research.	17,32	1,18	18,50
72. Capital Outlay on Industrial Development	61,58	2,99	64,57
80A. Capital Outlay on Multipurpose River Schemes	39,40,64	10,43,90	49,84,54
81. Capital Account of Civil works outside the Revenue Account.	13,81,48	1,85,57	15,67,05
81A. Capital Outlay on Electricity Schemes	1,16,64	10,34	1,26,98
82. Capital Account of other State Works outside the Revenue Account.	5,09,06(a)	2,33,25	7,42,31
82B. Capital Outlay on Road and Water Transport Schemes outside the Revenue Account.	2,07,28	51,09	2,58,37
83. Payment of Commuted Value of Pensions	4,73	..	4,73
85A. Capital Outlay on Schemes of State Trading.	—48,86	4,05,46	3,56,60
TOTAL	64,39,73 (a)	19,61,71	84,01,44

(a) Differs from the previous year's figure by 17 by reason of correction since made.

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

68. *Construction of Irrigation, etc., Works.*—The expenditure represents the outlay on irrigation projects detailed in Account No. 7 on page 91.

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 scheme for the establishment of a Jute Seed Multiplication Farm.

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 relating to Cottage Industries, (2) Organisation of Silk Reelers' Co-operatives and (3) Development of Salt Production.

80A. *Capital Outlay on Multipurpose River Schemes.*—The expenditure represents the outlay on Mayurakshi Reservoir Project and 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 development of State Roads.

81A. *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) Kalyani Housing Scheme, (3) Scheme for building of residential flats, (4) Scheme for housing and colonisation of displaced persons, (5) Preparation of project reports for coke oven, gas grid and power plant and (6) Community Development Projects.

82B. *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.

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

85A. *Capital Outlay on Schemes of State 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 1954-55.			Net revenue excluding interest.			Net profit or loss after meeting interest.		
	During 1954-55.*	To end of 1954-55.	Direct revenue (Public Works Receipts).	Portion of land revenue due to works.	Total revenue receipts.	Direct working expenses during 1954-55.*	Surplus of revenue over expenditure (+) or of expenditure over revenue (—).	Rate per cent. on capital outlay to end of the year.	Interest on capital.*	Surplus of revenue over expenditure (+) or of expenditure over revenue (—).	Rates per cent on capital outlay to end of the year.
1	2	3	4	5	6	7	8	9	10	11	12
A.—IRRIGATION WORKS.											
<i>Unproductive.</i>											
Midnapore Canal	83,07	1,72	..	1, 72	10,88	—9,16	11.0	3,53	—12,69	15.3	
Bakreswar Irrigation Scheme	7,01	19	..	19	37	—18	2.6	30	—48	6.8	
Damodar Canal Project	1,28,88	9,81	..	9,81	7,11	+2,70	2.1	5,47	—2,77	2.2	
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.											
<i>Productive.</i>											
Sonarpur Arapanch Drainage Schemes	27,93	27,93	7	..	7	1,45	—1,38	5.0	59	—1,97	7.0
<i>Unproductive.</i>											
Hijli Tidal Canal	25,51	48	..	48	85	—37	1.4	1,08	—1,45	5.7	
Calcutta and Eastern Canals	21,82	3,60	..	3,00	10,99	—7,39	33.8	93	—8,32	3.8	
Sunderbans Steamer Route	7,53	46	..	46	34	+12	1.6	32	—20	2.6	
Dredging " Bidyadhari "	(a)7,96	..	..	..	..	..	..	34	—34	4.2	
Dredger " Burdwan "	13,63	..	..	..	35	—35	2.6	58	—93	6.8	
TOTAL .	27,93	3,23,29	16,33	..	16,33	32,34	—16,01	5.0	13,14	—29,15	9.0
The percentage of net loss in the year was 9.0 on the Capital Outlay to end of the year.											

* Met from the Consolidated Fund.

(a) Excludes 3,00 met from contributions.

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

There was no productive work in the State upto the end of 1953-54. During the year 1954-55 the following schemes were classified as productive :

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

EXPENDITURE ON IMPORTANT CAPITAL PROJECTS UNDER CONSTRUCTION.

10. The Damodar Valley Project, which is a multi-purpose river scheme, was undertaken by the Damodar Valley Corporation set up in July, 1948, under the Damodar Valley Corporation Act, 1948. The Project is being financed jointly by the Central Government and the Governments of West Bengal and Bihar. The contribution to end of 1954-55 paid by the Government of West Bengal was 38,83,12.

The Mayurakshi Reservoir Project, which was classified under the Major head "68-Construction of Irrigation, etc., Works" since its commencement in 1945-46, had been re-classified as a multi-purpose river scheme under the Major head "80-A" with effect from the year 1949-50. The expenditure on the scheme to end of 1954-55 amounted to 11,01,43.

The expenditure on (1) Sonarpur-Arapanch Matla Schemes (Part I), (2) Sonarpur-Arapanch Matla Scheme (Part II) and (3) Bagjola-Ghuni-Jatragachi Scheme during 1954-55 was 6,80, 14,07 and 7,06 respectively.

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 1954-55 in respect of schemes debitable to revenue estimated in each case 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. 6,97.42 lakhs in respect of schemes debitable to 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 1954-55 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.		Difference (+) or (-).
	On 1st April, 1954.	On 31st March, 1955.	
1	2	3	4
Permanent Debt	7,35,23	7,35,23	..
Floating Debt . . . . .	..	4,46,38	+ 4,46,38
Loans from the Central Government.	74,01,06	1,04,74,23	+ 30,73,17
Unfunded Debt	5,31,47	5,86,58	+ 55,11
Gross Total	86,67,76	1,22,42,42	+ 35,74,66
<i>Deduct</i> —Outstanding Loans and Advances made by Government.	—22,96,55(a)	—28,80,12	—5,83,57
Net Debt	63,71,21(a)	93,62,30	+ 29,91,09

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

The above statement will show that there was an increase of 29,91,09 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 loan raised by the State Government to finance certain projects involving capital expenditure. No loan was however raised in the year under review. Full particulars of the balance amounting to 7,35,23 will be found in paragraph 9 of part B of the report at page 99.

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

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

Sinking Fund.—In addition to annual contributions to the respective Depreciation Funds, an annual contribution is to be made to the Sinking Fund for amortisation of the loans at such rates as the Government may decide from time to time to be necessary. During the year under report a sum of 11,02 was adjusted to the Depreciation Fund and a sum of 45,61 to the Sinking Fund. A sum of 1,61 was also received as interest on the investments made in the previous year. No investment was made during the year under review. The particulars of the adjustments are given below.

Amounts adjusted during the year—

Depreciation Fund for $3\frac{1}{2}$ per cent. West Bengal loan, 1962	.	2,62
Depreciation Fund for 4 per cent. West Bengal loan, 1964	.	3,00
Depreciation Fund for 4 per cent. West Bengal loan, 1963	.	5,40
		11,02
	TOTAL	.

Sinking Fund for $3\frac{1}{2}$ per cent. West Bengal loan, 1962	.	10,70
Sinking Fund for 4 per cent. West Bengal loan, 1964	.	10,31
Sinking Fund for 4 per cent. West Bengal loan, 1963	.	24,60
		45,61
	TOTAL	.

(ii) *Floating Debt.*—This item represents cash credit advances made by the Imperial Bank of India (now State Bank of India) for financing procurement of food stuffs. The balance of 4,46,38 represents the net liability of the Government of West Bengal to the Bank.

(iii) *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 11 of the Report in Part B at pages 100–119.

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

(v) *Loans and Advances by State Governments.*—This comprises loans and advances granted to local bodies, cultivators, Government servants, etc., which are ultimately recoverable from them. A detailed account of transactions of these loans and advances is given in Statement No. 5 Part B—Accounts and Balances have been reviewed in paragraphs 12 to 26 *et seq* of Part B Report. The interest received by Government in respect of such loans and advances amounted to 11,64.

(vi) *Debt Services*.—The total net charge on the revenues of the State during the year on account of service of debt was 3,28,03 as shown below :—

Contribution to Sinking Funds	56,63
Interest on Permanent Debt	30,01
Management of Debt	22
Expenditure connected with the issue of new loans	45
Interest on Floating Debt	28,58
Interest on loans taken from the Central Government	2,04,94
Interest on State Provident Fund Balances	18,84
TOTAL	3,39,67
<hr/>	
<i>Deduct</i> Interest realised by Government on State Loans and Advances	11,64
Net Charge	3,28,03

This works out to 7·7 per cent. of the revenues of the State for the period.

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, 1955 :—

Name of the public or other body for which the guarantee has been given.	Statutory authority, if any, for the giving of the guarantee.	Forms and extent of guarantee.	Maximum amount guaranteed.	Sums guaranteed outstanding on 31st March, 1955.	Remarks.
1	2	3	4	5	6
West Bengal Provincial Co-operative Bank Ltd.	Section 17(4) (a) of the Reserve Bank of India Act.	Credit limit of Rs. 1 crore repayable within one year from the 1st May, 1954 @1½%.	79,88 actually drawn.	14,88	Subsequently paid in full.
Baraset Basirhat Light Railway.	Government of West Bengal.	Guarantee for creating the cash credit facility for an overdrawal up to Rs. 2 lakhs with the Imperial Bank of India (now State Bank of India).	2,00	2,00	Since redeemed in 1955-56.
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) 3¼% loan 1936-56 whole. (ii) 3¼% loan 1937-56-66 whole.	(i) 1,50,00 (ii) 1,50,00	(i) 88,03 (ii) 1,05,15	New Howrah Bridge Debentures are being purchased and cancelled by the Commissioners to reduce the liability.

BALANCE.

15.(i) The following statement shows the actual "Ways and Means" position of the Government of West Bengal, month by month, during 1954-55.

Months.	Opening Cash Balance.		Receipts.	Disbursements.	Closing Cash Balance.	
	In Treasuries.	In Bank.			In Treasuries.	In Bank.
1	2	3	4	5	6	7
1954—						
April . . .	2,76	3,61,66	11,30,66	12,50,67	45,38	1,99,03
May . . .	45,38	1,99,03	12,50,19	11,87,69	32,44	2,74,47
June . . .	32,44	2,74,47	21,67,52	21,23,04	44,19	3,07,20
July . . .	44,19	3,07,20	15,20,78	14,76,21	34,06	3,61,90
August . . .	34,06	3,61,90	11,97,54	13,98,95	30,02	1,64,53
September . . .	30,02	1,64,53	19,48,77	19,20,01	38,35	1,84,96
October . . .	38,35	1,84,96	15,46,72	14,01,29	37,82	3,30,92
November . . .	37,82	3,30,92	8,37,36	9,55,51	37,08	2,13,51
December . . .	37,08	2,13,51	17,58,70	16,92,28	38,10	2,78,91
1955—						
January . . .	38,10	2,78,91	18,78,20	19,79,68	42,53	1,73,00
February . . .	42,53	1,73,00	13,39,72	14,63,68	45,16	46,41
March . . .	45,16	46,41	53,94,69	45,80,42	—21,62	9,27,46

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

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

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

Month.	Balance on 31st March, 1954.	Amount taken.	Amount repaid.	Balance on 31st March 1955.	Interest.
1	2	3	4	5	6
1954—					
April	6,04,36	..	..	..
May	1,30,26	..	..	..
June	1,97,68	50,00	..	..
July	1,26,88	50,00	..	..
August	21,25	25,00	..	..
September	4,64	30,00	..	..
October	1,60	25,00	..	..
November	2,92	10,00	..	..
December	4,05	34,00	..	..
1955—					
January	5,64	2,70,00	..	..
February
March	1,58,90	..	..
<hr/>					
TOTAL	10,99,28	6,52,90	4,46,38	28,58

(iii) Cash credit advances taken during the year amounted to 10,99,28. A sum of 6,52,90 was repaid during the year leaving a balance of 4,46,38. The amount paid to the Bank as interest was 28,58.

(iv) In addition to the closing balance of 9,05,84 on 31st March, 1955 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".

Except the balance of investment in the preceding year (45,02) no further investment of the cash balance was made during the year. The interest of 3 realised on the above 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, 1954.	31st March, 1955.
(1) Cash balance Investment Account, <i>vide</i> paragraph 117 of Part B of this compilation at page 154.	45,02	45,02
(2) Earmarked Investments (as shown in sub-paragraph (v) below).	71,60	71,58
TOTAL	1,16,62	1,16,60

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

	1st April, 1954.	31st March, 1955.
Cash <i>vide</i> sub-paragraph (i)	3,64,42	9,05,84
Investments	1,16,62	1,16,60
TOTAL	4,81,04	10,22,44

The increase of 5,41,40 in the balance is explained below :—

	Increase.	Decrease.
(1) Net debt outstanding <i>vide</i> paragraph 13 <i>ante</i>	29,91,09	..
(2) Revenue deficit	..	6,50,62
(3) Capital expenditure outside the Revenue Account	..	19,61,71
(4) Difference of receipts and disbursements under deposit and remittance heads (other than unfunded debt) and Investments.	1,62,64	..
TOTAL	31,53,73	26,12,33
Net increase	5,41,40	..

(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 increase of 96, 91 during the year in the total balance.

Name of Reserve Fund or Deposit Account.	Balance on 1st April, 1954.			Balance on 31st March, 1955.		
	Cash.	Invest- ment.	Total.	Cash.	Invest- ment.	Total.
1. Depreciation Reserve Fund of Government Bus Services.	29,86	..	29,86	45,23	..	45,23
2. Depreciation Reserve Fund—Electricity.	2,95	..	2,95	5,73	..	5,73
3. Sinking Fund	1,07	40,22	41,29	59,31	40,22	99,53
4. West Bengal ^{7 annid} Finance Insurance Fund.	5,11	9,94	15,05	5,11	9,94	15,05
5. General Reserve Fund for Cooch Behar.	88,37	21,44	1,09,81	91,43	21,42	1,12,85
6. Depreciation Reserve Fund—Government Presses.	7,85	..	7,85	8,96	..	8,96
7. Fund for promotion of education amongst educationally backward classes.	6	..	6	53	..	53
8. Reserve Fund for protection of Sugar Industry.	71	..	71	69	..	69
9. Subventions from the Central Road Fund.	..	..	..	14,18	..	14,18
10. Deposit Account of the grants for Economic Development and Improvement of rural areas.	42	..	42	..	..	..
11. Deposit Account of the grant made by the Indian Central Jute Committee.	18	..	18	23	..	23
12. Deposit Account of the grant made by the Indian Council of Agricultural Research.	2,28	..	2,28	1,49	..	1,49
13. Deposit Account of the grant from the Indian Central Sugarcane Committee.	1,22	..	1,22	1,78	..	1,78
14. Deposit Account of the grant from the Central Government for Development of Handloom Industry.	1,72	..	1,72	—3	..	—3(a)

(a) Represents a wrong debit since withdrawn in the accounts for 1955-56.

Name of Reserve Fund or Deposit Account.	Balance on 1st April, 1954.			Balance on 31st March, 1955		
	Cash.	Invest- ment.	Total.	Cash.	Invest- ment.	Total.
	2	3	4	5	6	7
15. Deposit Account of the grant from the Central Government for the Food Production Drive, etc.	62,30	..	62,30	62,30	..	62,30
16. Deposit Account of the grant made by the Central Silk Board.	6	..	6	2,78	..	2,78
17. Deposit Account of the grant made by the Central Oil Seeds Committee.	20	..	20	25	..	25
18. Deposit Account of the grant made by the Central Tea Board.	1,00	..	1,00	91	..	91
19. Deposit Account of the grant made by the Indian Council of Scientific and Industrial Research.	1	..	1	11	..	11
20. Deposit Account of the grant made by the Indian Central Arecanut Committee.	14	..	14	3	..	3
21. Deposit Account of the grant made by the Indian Central Tobacco Committee.	6	..	5	3	..	3
22. Deposit Account of the grant made by the Indian Central Coconut Committee.	1	..	1	23	..	23
23. Deposit Account of the grant made by the Central Cotton Fund.	21	..	21	..	..	..
24. Deposit Account of the grant from the Workmen's Benefit Fund.	..	..	..	32	..	32
25. Deposit Account of the grant made for Subsidised Industrial Housing Scheme.	..	..	..	1,56	..	1,56
26. Deposit Account of Local Development Works Grant Fund.	..	..	..	-45	..	-45(a)
27. Deposit Account of Securities held by Government.	3,17	..	3,17	3,17	..	3,17
TOTAL	2,08,95	71,60	2,80,55	3,05,68	71,58	3,77,46

(a) Some local contributions were wrongly credited by the departmental officers to the Revenue head instead of this Deposit head.

The nature of the balances has been explained in paragraphs 37 to 49 and 84 to 98 of Part B - report -
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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, 1954.	31st March, 1955.
Cash	1,55,47	5,99,96
Investments	45,02	45,02
TOTAL	2,00,49	6,44,98

Summary of General Financial Position.

16. As explained in paragraph 6 *ante* dealing with the revenue position of the State Government there was a revenue deficit of 6,50,62 against an estimated deficit of 13,37,54. The net transactions under Capital, Debt Deposit and Remittance heads however registered an improvement of 11,92,02. There was no change in the balance under Investments. The net effect was that the cash balance of the State (*including investments*) increased from 4,81,04 to 10,22,44. This shows that the improvement in the cash position to the extent of 5,41,40 was made up of increase of 11,92,02 in the transactions under capital, Debt, Deposit and Remittance heads and deficit of 6,50,62 in the revenue account. The debt position also showed an increase in the net liability of the State from 63,71,21 to 93,62,30 the increase being mainly on account of cash credit advances to the extent of 4,46,38 taken from the Imperial Bank of India (now the State Bank of India), Calcutta, for procurement operations and loans aggregating 30,73,17 taken from the Union Government to meet the State Government's share of contribution to the Damodar Valley Corporation and expenditure on Mayurakshi Reservoir Project, rehabilitation of and grant of loans to displaced persons, intensive food production scheme and certain other schemes.

A part of the previous loan amounting to 1,17,97 was repaid to the Union Government during the year making a total repayment of 1,83,87 to the end of the year.

The balance on account of cash credit advances taken from the Imperial Bank of India (now State Bank of India) to finance the food procurement operations amounted to 4,46,38 and that relating to unfunded debt 5,86,58. Under Loans and Advances granted by the State Government the total balance outstanding stood at 28,80,12. The monthly cash balance in the Reserve Bank and at treasuries remained satisfactory.

The net liability of the State on account of Public Debt, etc., at the close of the year was 94,61,76 as indicated in the following statement :—

Assets.		Liabilities.	
Loans and Advances by the State Government.	28,80,12	Public Debt	1,16,55,84
Balance—		Contingency Fund	1,00,00
Investments	1,16,60	Unfunded Debt	5,86,58
Cash	9,05,84	Deposits and Advances	12,37,27
		Remittances	—2,15,37
TOTAL	39,02,56	TOTAL	1,33,64,32
Net Liability	94,61,76		

The net liability on 31st March, 1954, was 68,49,47. There has thus been an increase of 26,12,29 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 Rs. 6,97.42 lakhs in future years in respect of certain sanctioned schemes each costing Rs. 1 lakh or more debitable to revenue.

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. 80,85.72 lakhs (including 1.70 and 30 lakhs invested in shares of a Salt Company and the West Bengal Financial Corporation respectively) had been invested upto 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 of shares purchased.	Purchase price and total amount invested.	Market value of shares on the 31st March, 1955.	Amount of dividend declared.	Amount credited to Government after deduction of Income Tax.
1	2	3	4	5	6
The Bengal Salt Company.	6,800 ordinary shares of Rs. 25 each.	Rs. 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 Financial 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, 1954-55.

1	Amount in thousands of rupees. 2	Percentage of total revenues. 3	Percentage of total expenditure. 4
REVENUE RECEIPTS—			
A.—Principal Heads of Revenue—			
II. Union Excise Duties	1,15,70	2·71	2·35
IV.—Taxes on Income other than Corporation Tax and Estate duty.	7,94,12	18·62	16·15
V.—Estate Duty	6,22	·15	·13
VII.—Land Revenue	1,20,02	2·81	2·44
VIII.—State Excise Duties	5,03,67	11·81	10·24
IX.—Stamps	2,93,19	6·88	5·97
X.—Forest	73,45	1·72	1·49
XI.—Registration	50,83	1·19	1·04
XII.—Receipts under Motor Vehicles Acts.	1,14,41	2·66	2·33
XIII.—Other Taxes and Duties	10,69,88	25·09	21·77
Total—Principal Heads of Revenue	31,41,49	73·66	63·91
C.—Irrigation, Navigation, Embankment and Drainage Works.	3,35	·08	·07
E.—Debt Services	26,16	·61	·53
F.—Civil Administration	3,66,18	8·59	7·45
H.—Civil Works and Miscellaneous Public Improvements.	1,04,39	2·45	2·12
I.—Electricity Schemes	3,18	·07	·06
J.—Miscellaneous	2,77,07	6·50	5·64
L.—Contributions and Miscellaneous Adjustments between Central and State Governments.	3,01,30	7·07	6·13
M.—Extraordinary Items	41,55	·97	·85
Total—Receipts	42,64,67	100·00	86·76

No. 1.—PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE, 1954-55—*concl'd.*

— 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 and Estate Duty.	4,52	·10	·59
7.—Land Revenue	1,39,86	3·28	2·84
8.—State Excise Duties	39,26	·92	·80
9.—Stamps	7,75	·18	·16
10.—Forest	68,65	1·61	1·40
11.—Registration	19,16	·45	·39
12.—Charges on account of Motor Vehicles Acts.	4,50	·10	·09
13.—Other Taxes and Duties	17,28	·40	·35
Total—Direct Demands on the Revenue	3,00,98	7·04	6·12
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.	1,35,90	3·18	2·76
E.—Debt Services	1,35,91	3·18	2·76
F.—Civil Administration	27,18,88	63·77	55·33
H.—Civil Works and Miscellaneous Public Improvements.	4,97,52	11·67	10·13
I.—Electricity Schemes	7,03	·16	·14
II.—Capital Account of Electricity Schemes within the Revenue Account.	14,56	·34	·29
J.—Miscellaneous	7,14,78	16·77	14·54
JJ.—Miscellaneous Capital Account within the Revenue Account.	10,36	·24	·21
M.—Extraordinary Items	3,79,37	8·89	7·72
Total—Expenditure within the Revenue Account.	49,15,20	115·24	100·00

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

Receipts.	Actuals for 1954-55	Disbursements.	Actuals for 1954-55.
1	2	3	4
<i>Part I.—Consolidated Fund.</i>			
	Rs		Rs.
Ordinary Revenue receipts	42,23,12,382	Revenue expenditure . . .	48,90,37,665
Extraordinary Receipts .	41,54,787	Capital expenditure within the Revenue Account.	24,91,523
	<hr/>		<hr/>
(A) Total—Revenue receipts.	42,64,67,169	(A) Total—Expenditure on Revenue Account.	49,15,29,188
	<hr/>	Capital expenditure outside the Revenue Account.	19,61,71,088
Public Debt incurred .	42,90,42,318	Public Debt discharged .	7,70,86,835
Loans and Advances by State Governments.	1,25,06,280	Loans and Advances by State Governments.	7,08,63,297
	<hr/>		<hr/>
Total—Consolidated Fund	86,80,15,767	Total—Consolidated Fund .	83,56,50,408
	<hr/>		<hr/>
<i>Part II.—Contingency Fund.</i>			
Contingency Fund . . .	..	Contingency Fund . . .	..
	<hr/>		<hr/>
<i>Part III.—Public Account.</i>			
Unfunded Debt incurred .	1,20,62,663	Unfunded Debt discharged .	65,52,038
Deposits and Advances .	46,74,57,929	Deposits and Advances .	43,83,86,675
Remittances . . .	52,60,44,283	Remittances . . .	53,88,40,067
	<hr/>		<hr/>
Total—Public Account .	1,00,55,64,875	Total—Public Account .	98,37,87,780
	<hr/>		<hr/>
Total—Receipts . . .	1,87,35,80,642	Total—Disbursements .	1,51,94,38,188
	<hr/>		<hr/>
(B) (Opening) Cash Balance	3,64,41,649	(B) (Closing) Cash Balance .	9,05,84,103
	<hr/>		<hr/>
GRAND TOTAL .	1,91,00,22,291	GRAND TOTAL . . .	1,91,00,22,291
	<hr/>		<hr/>

(A) Revenue Deficit during the year Rs. 6,50,62,019

(B) Increase of Cash Balance during the year Rs. 5,41,42,454

See also paragraph 15 (i) of the Report.

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

Heads of Revenue.	Actuals for 1954-55.	Actuals for 1954-55.						GRAND TOTAL.			
		Heads of Expenditure.		Charged		Voted.					
		1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Principal Heads of Revenue—											
II.—Union Excise Duties	1,15,70,000										
IV.—Taxes on Income other than Corporation Tax and Estate Duty.	7,94,12,459							4,52,039		4,52,039	4,52,039
V.—Estate Duty	6,22,000										
VII.—Land Revenue	1,20,02,109							1,39,86,156		1,39,86,156	1,39,86,156
VIII.—State Excise Duties	5,03,67,402							39,25,788		39,25,788	39,25,788
IX.—Stamps	2,93,18,883							7,75,440		7,75,440	7,75,440
X.—Forest	73,44,789				35		35	68,64,599		68,64,599	68,64,634
XI.—Registration	50,83,254							19,16,532		19,16,532	19,16,532
XII.—Receipts under Motor Vehicles Acta.	1,14,41,002		4,50,000		4,50,000		4,50,000				4,50,000
XIII.—Other Taxes and Duties	10,69,87,669		2,534		2,534		2,534	17,25,051		17,25,051	17,27,585
Total	31,41,49,567		4,52,569		4,52,569		4,52,569	2,96,45,605		2,96,45,605	3,00,98,174

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

Heads of Revenue.	Actuals for 1954-55.	Heads of Expenditure.			Charged.			Voted.			GRAND TOTAL.
		1	2	3	4	5	6	7	8	9		10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Civil Administration—											
XXI.—Administration of Justice.	35,44,265										
XXII.—Jails and Convict Settlements.	6,22,270			8,69,014		8,69,014	2,66,93,426			2,66,93,426	2,75,62,440
XXIII.—Police	27,63,818			27,50,476		27,50,476	83,21,645			83,21,645	1,10,72,121
XXIV.—Ports and Pilotage	1,26,696						75,62,526			75,62,526	75,62,526
XXV.—Education	61,12,889							5,96,25,509		5,96,25,509	5,96,25,509
XXVI.—Medical	38,48,216							8,97,764		8,97,764	8,97,764
XXVII.—Public Health	15,67,194							66,665		66,665	66,665
XXVIII.—Agriculture	1,05,52,914							6,27,44,649		6,27,44,649	6,27,44,649
XXIX.—Veterinary	1,39,398							3,78,22,821		3,78,22,821	3,78,22,821
XXX.—Co-operation	2,67,269							1,08,40,574		1,08,40,574	1,08,40,574
XXXI.—Industries and Supplies	41,32,205							3,17,73,761		3,17,73,761	3,17,73,761
XXXII.—Miscellaneous Departments.	30,01,069							25,35,995		25,35,995	25,35,995
Total	3,66,18,203			37,02,680		37,02,680	26,81,84,934			26,81,84,934	27,12,27,614

H.—Civil Works and Miscellaneous Public Improvements—									
50.—Civil Works	12,75,391	43,36,93,524	..	..	..	..	..	..	4,49,68,915
51-A.—Interest on Capital Outlay on Multipurpose River Schemes.	43,52,974	..	..	..	..	..	..	..	43,52,974
51-B.—Other Revenue Expenditure connected with Multipurpose River Schemes.	..	4,30,470	..	..	..	..	..	..	4,30,470
Total	56,28,365	4,41,23,994	..	..	..	..	..	..	4,97,52,359
I.—Electricity Schemes—									
52.—Interest on Capital outlay on Electricity Schemes.	5,46,000	..	..	..	..	..	..	..	5,46,000
52-A.—Other Revenue Expenditure connected with Electricity Schemes.	..	1,57,227	..	..	..	..	..	..	1,57,227
Total	5,46,000	1,57,227	..	..	..	..	..	..	7,03,227
J.—Miscellaneous—									
54.—Famine—									
A.—Famine Relief . . . . .	..	1,50,70,713	..	..	..	..	..	..	1,50,70,713
54-B.—Privy Purses and Allowances of Indian Rulers.	..	1,76,427	..	..	..	..	..	..	1,76,427
55.—Superannuation Allowances and Pensions.	3,01,665	1,27,47,340	..	..	..	..	..	..	1,30,49,005
56.—Stationery and Printing . . . . .	..	60,57,746	..	..	..	..	..	..	60,57,746
57.—Miscellaneous	25,33,610	3,45,85,886	..	..	..	..	..	..	3,71,24,496
Total	28,40,275	6,86,98,112	..	..	..	..	..	..	7,14,78,387
H.—Civil Works and Miscellaneous Public Improvements—									
XXXIX.—Civil Works	1,03,81,631								
XL.—A.—Receipts from Multipurpose River Schemes.	56,975								
Total	1,04,38,606								
I.—Electricity Schemes—									
XLII.—Receipts from Electricity Schemes—									
Gross Receipts	22,66,993								
Deduct—Working Expenses	—19,48,727								
Total	3,18,266								
Miscellaneous—									
XLIV.—Receipts in aid of Superannuation.	3,29,069								
XLV.—Stationery and Printing.	5,62,387								
XLVI.—Miscellaneous	2,87,14,593								
XLVI-A.—Receipts from Road and Water Transport Schemes—									
Gross Receipts	1,23,33,611								
Deduct—Working Expenses	—1,42,33,140								
Net Receipts	—18,99,529								
Total	2,77,06,520								

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Capital Expenditure outside the Revenue Account—							
CC.—68.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	27,93,515	27,93,515	27,93,515
FF.—71.—Capital Outlay on Schemes of Agricultural Improvement and Research.	..	..	1,18,168	..	..	1,18,168	1,18,168
72.—Capital Outlay on Industrial Development.	..	..	2,98,677	..	..	2,98,677	2,98,677
HH.—80A.—Capital Outlay on Multi-purpose River Schemes.	..	..	10,43,90,310	..	..	10,43,90,310	10,43,90,310
81.—Capital Accounts of Civil Works outside the Revenue Accounts.	..	..	1,85,57,702	..	..	1,85,57,702	1,85,57,702
II.—81-A.—Capital Outlay on Electricity Schemes.	..	..	10,33,580	..	..	10,33,580	10,33,580
JJ.—82.—Capital Account of Other State Works outside the Revenue Accounts.	..	..	2,33,24,676	..	..	2,33,24,676	2,33,24,676
82-B.—Capital Outlay on Road and Water Transport Schemes.	..	..	51,09,051	..	..	51,09,051	51,09,051
85-A.—Capital Outlay on State Schemes of Government Trading.	17,791	..	4,05,27,618	..	17,791	4,05,27,618	4,05,45,409
Total	17,791	..	17,791	..	17,791	19,61,53,297	19,61,71,088
Total—Revenue	42,64,67,169	..	2,81,19,929	..	2,81,19,929	65,95,80,347	68,77,00,276

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)	2,92,69,785	..	2,92,69,785	48,16,76,142	..	48,16,76,142	51,09,45,927
Expenditure outside the Revenue Account	17,791	..	17,791	19,61,53,297	..	19,61,53,297	19,61,71,088
Disbursements under Public Debt, Loans and Advances, etc. (b).	7,70,86,835	..	7,70,86,835	7,08,63,297	..	7,08,63,297	14,79,50,132
Total	10,63,74,411	..	10,63,74,411	74,86,92,736	..	74,86,92,736	85,50,67,147

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

	Charged.		Voted.		Total.
	Out of Consolidated Fund.	Out of Contingency Fund.	Out of Consolidated Fund.	Out of Contingency Fund.	
	Rs.	Rs.	Rs.	Rs.	Rs.
(a) Total Expenditure as in Account No. 3	2,81,02,138	..	2,81,02,138	..	46,34,27,050
Add—Working Expenses of Irrigation	592	..	592	..	32,34,280
Add—Working Expenses of Electricity Schemes . . . . .	..	..	..	..	19,48,727
Add—Working Expenses of Road Transport Scheme	11,67,055	..	11,67,055	..	1,30,66,085
Total	2,92,69,785	..	2,92,69,785	..	48,16,76,142
(b) N.—Public Debt—					
Floating Debt	6,52,89,938	..	6,52,89,938	..	..
Loans from the Central Government	1,17,96,897	..	1,17,96,897	..	..
R.—Loans and Advances by the State Government—					
Loans to Municipalities, Port Funds, etc. . . . .	..	..	..	..	7,06,38,526
Loans to Government servants . . . . .	..	..	..	..	2,24,771
Total	7,70,86,835	..	7,70,86,835	..	7,08,63,297

No 5.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS

Heads.	Actuals for 1954-55.
	Rs.
A.—Principal Heads of Revenue—	
II.—Union Excise Duties—	
Share of net proceeds assigned to States	1,15,70,000
Total	<u>1,15,70,000</u>
IV.—Taxes on Income—other than Corporation Tax and Estate Duty—	
Share of net proceeds assigned to States	6,67,91,000
Miscellaneous	3,360
Taxes on Agricultural Income	1,27,02,130
<i>Deduct</i> —Refunds	12618,099 —84,031
Total	<u>7,94,12,459</u>
V.—Estate Duty—	
Share of net proceeds assigned to States	6,22,000
Total	<u>6,22,000</u>
VII.—Land Revenue—	
Ordinary revenue	99,29,431
Sale proceeds of waste-lands and redemption of land tax	13,167
Rents, etc., of fisheries	47,107
Rates and cesses on lands	15,56,449
Recoveries of overpayments	6,336
Collection of payments for services rendered	3,25,570
Miscellaneous	1,86,630
<i>Deduct</i> —Refunds	—62,581
Total	<u>1,20,02,109</u>
VIII.—State Excise Duties—	
Country spirits	2,36,92,883
Country fermented liquor	58,41,624
Malt liquor	16,63,727
Wines and spirits (<i>including</i> medicated wines)	77,65,337
Receipts from commercial spirits (<i>including</i> denatured spirits and medicinal and toilet preparations)	15,46,372
Opium	59,49,616
Hemp and other drugs	34,43,124
Receipts from Distilleries	7,467
Fines, confiscations and miscellaneous	3,08,565
Recoveries of over payments	9,000
Collection of payments for services rendered	2,20,291
<i>Deduct</i> —Refunds	—80,604
Total	<u>5,03,67,402</u>

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

Heads.	Actuals for 1954-55. Rs.
A.—Principal Heads of Revenue—contd.	
IX.—Stamps—	
A.—NON-JUDICIAL—	
Sale of Stamps	1,86,09,921
Duty on impressing documents	[3,06,743
Fines and penalties	13,776
Miscellaneous	72,583
<i>Deduct—Refunds</i>	—13,12,176
	<hr/>
TOTAL—NON-JUDICIAL	1,76,90,847
	<hr/>
B.—JUDICIAL—	
(i) Court fees—	
Court fees realised in stamps	1,11,80,174
	<hr/>
TOTAL	1,11,80,174
	<hr/>
(ii) Other receipts—	
Sale of stamps	5,08,371
Fines and penalties	3,605
Miscellaneous	1,110
<i>Deduct—Refunds</i>	—65,224
	<hr/>
TOTAL	4,47,862
	<hr/>
TOTAL—JUDICIAL	1,16,28,036
	<hr/>
TOTAL—NON-JUDICIAL	1,76,90,847
	<hr/>
GRAND TOTAL	2,93,18,883
	<hr/>

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

Heads.	Actuals for 1954-55. Rs.
A.—Principal Heads of Revenue—<i>contd.</i>	
X.—Forest—	
Timber and other produce removed from the Forests by Government agency.	30,03,470
Timber and other produce removed from the Forests by consumers or purchasers.	39,21,340
Drift and waif wood and confiscated Forest Produce	1,59,740
Revenue from Forests not managed by Government	204
Miscellaneous	2,68,818
<i>Deduct</i> —Refunds	—8,783
TOTAL	73,44,789
 XI.—Registration—	
Fees for registering documents	44,10,561
Fees for copies of registered documents	2,54,966
Miscellaneous	4,20,539
<i>Deduct</i> —Refunds	—2,812
TOTAL	50,83,254
 XII.—Receipts under Motor Vehicles Act—	
Receipts under the Indian Motor Vehicles Act	10,61,757
Receipts under the State Motor Vehicles Taxation Act	1,00,74,638
Other receipts	3,35,108
<i>Deduct</i> —Refunds	—30,501
TOTAL	1,14,41,002

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

Heads.	Actuals for 1954-55 Rs.
A.—Principal Heads of Revenue— contd.	
XIII.—Other Taxes and Duties—	
A.—Taxes on Luxuries including Taxes on Entertainments, Amusements, Betting and Gambling—	
Entertainment tax	1,06,31,595
Betting Tax—	
Totalisator	22,75,811
Bookmakers	33,49,048
	<u>56,24,859</u>
TOTAL .	<u>1,62,56,444</u>
B.—Receipts from Electricity Duties—	
Fees under the Indian Electricity Rules, 1922, and fees for the electrical inspection of cinemas.	93,488
Other receipts	1,08,92,514
TOTAL .	<u>1,09,86,002</u>
D.—Receipts under Sales Tax Acts—	
Taxes—	
Receipts under the Bengal Finance (Sales Tax), Act, 1941 .	6,29,52,546
Receipts under Motor Spirit Sales Taxation Act, 1941.	1,31,08,553
Deduct—Refunds	—3,06,347
TOTAL .	<u>7,57,54,752</u>
E.—Other Items—	
Receipts under Bengal Raw Jute Taxation Act, 1941 . . .	39,54,642
Recoveries of overpayments	124
Miscellaneous	35,705
TOTAL .	<u>39,90,471</u>
GRAND TOTAL .	<u>10,69,87,669</u>

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

Heads.	Actuals for 1954-55.
	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	11,10,111
Sales of Water	6,275
Other Canal Produce	685
Navigation	4,315
Rents	7,538
Recoveries of expenditure	144
Miscellaneous	42,908
<i>Deduct</i> —Refunds	—29
	<hr/>
TOTAL	11,71,947
	<hr/>
<i>Deduct</i> —Working Expenses—	
Extensions and Improvements	13,624
Maintenance and Repairs	11,67,648
Establishment	6,14,001
Tools and Plant	41,213
	<hr/>
TOTAL—WORKING EXPENSES	—18,36,486
	<hr/>
Net Receipts	—6,64,539
	<hr/>
TOTAL—A.—IRRIGATION WORKS	—6,64,539
	<hr/>
Carried over	—6,64,539
	<hr/>

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

Heads.	Actuals for 1954-55.
	Rs.

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

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

Brought forward . . .	—6,64,539
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B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—

(1) Productive Works—

Gross Receipts—

Direct Receipts—

Plantations	5,119
Rents	814
Recoveries of expenditure	19
Miscellaneous	635
	<hr/>
TOTAL	6,587
	<hr/>

Deduct—Working Expenses—

Maintenance and Repairs	1,28,627
Establishment	14,119
Tools and Plant	2,315
	<hr/>
TOTAL—WORKING EXPENSES	—1,45,061
	<hr/>

Net Receipts	—1,38,474
	<hr/>

N^o. 5.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—*contd.*

Heads.	Actuals for 1954-55.
	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>	
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—	
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Other canal produce	4,621
Navigation	3,58,010
Rents	2,069
Recoveries of expenditure	102
Miscellaneous	89,526
<i>Deduct</i> —Refunds	—32
	<hr/>
TOTAL	4,54,296
	<hr/>
<i>Deduct</i> —Working Expenses—	
Extension and Improvements	29,619
Maintenance and Repairs	8,52,440
Establishment	3,12,505
Tools and Plant	58,761
	<hr/>
TOTAL—WORKING EXPENSES	{ <i>Charged</i> —592 { <i>Voted</i> —12,52,733
	<hr/>
Net Receipts	—7,99,029
	<hr/>
Net Receipts B.—Navigation, etc.	—9,37,503
	<hr/>
GRAND TOTAL	—16,02,042
	<hr/>

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

Heads.	Actuals for 1954-55. Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works—<i>concl'd.</i>	
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—	
A.—IRRIGATION WORKS—	
Direct Receipts—	
Water rates	36,962
Miscellaneous	3,097
	<hr/>
TOTAL—A.—IRRIGATION WORKS	40,059
	<hr/>
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—	
Direct Receipts—	
Water power	75
Other canal produce	5,238
Navigation	40,547
Rents	16,495
Recoveries of expenditure	47,496
Miscellaneous	17,88,830
<i>Deduct</i> —Refunds	—1,437
	<hr/>
TOTAL—B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	18,97,244
	<hr/>
GRAND TOTAL	19,37,303
	<hr/>
E.—Debt Services—	
XX.—Interest—	
Interest on loans and advances by the State Governments	11,63,981
Interest realised on investment of cash balances	2,896
Interest on arrears of Revenue	2,37,674
Interest on Irrigation Capital Outlay incurred before 1st April 1937.	12,07,731
Miscellaneous	14,700
<i>Deduct</i> —Refunds	—11,100
	<hr/>
TOTAL	26,15,882
	<hr/>

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

Heads.	Actuals for 1954-55. Rs.
F.—Civil Administration—	
XXI.—Administration of Justice—	
Sale proceeds of unclaimed and escheated property	1,47,976
Court-fees realised in cash	15,045
General fees, fines and forfeitures	26,72,575
Pleadership and Mukhtearship examination fees	9,480
Receipts of the Official Assignee	1,21,529
Receipts of the Official Receiver, Calcutta	1,64,867
Miscellaneous fees and fines	2,68,999
Miscellaneous	98,004
Recoveries of overpayments	2,739
Collection of payments for services rendered	1,88,750
<i>Deduct—Refunds</i>	—1,45,699
TOTAL	35,44,265
XXII.—Jails and Convict Settlements—	
Jails	1,67,936
Jail manufactures	4,54,703
Recoveries of overpayments	102
<i>Deduct—Refunds</i>	—471
TOTAL	6,22,270
XXIII.—Police—	
Police supplied to Railways	1,334
Police supplied to public departments, private companies and persons.	47,991
Receipts and recoveries on account of Presidency Police	20,29,930
Cash receipts under the Arms Act	1,37,001
Fees, fines and forfeitures	53,679
Recoveries of overpayments	27,960
Collection of payments for services rendered	85,905
Miscellaneous	3,43,463
<i>Deduct—Refunds</i>	—23,445
TOTAL	27,03,818

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

Heads.	Actuals for 1954-55. Rs.
F.—Civil Administration—<i>contd.</i>	
XXIV.—Ports and Pilotage—	
B.—OTHER PORTS—	
Sale proceeds of Vessels and Stores	1,536
Registration and other fees	29,946
Miscellaneous	95,888
<i>Deduct—Refunds</i>	—674
	<hr/>
TOTAL .	1,26,696
	<hr/>
 XXVI.—Education—	
A.—UNIVERSITY—	
Fees, Government Arts Colleges	6,30,525
Fees, Government Professional Colleges	2,29,012
B.—SECONDARY—	
Fees, Government Secondary Schools	6,92,488
D.—SPECIAL—	
Fees and other receipts, Government Special Schools	3,677
E.—GENERAL—	
Income from endowments	940
Recoveries of overpayments	15,904
Collection of payments for services rendered	41,688
Miscellaneous	45,35,655
Receipts in England	133
<i>Deduct—Refunds</i>	—37,133
	<hr/>
TOTAL .	61,12,889
	<hr/>

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

Heads.	Actuals for 1954-55. Rs.
F.— Civil Administration—<i>contd.</i>	
XXVII.—Medical—	
Medical School and College fees	4,83,696
Hospital receipts	10,54,532
Mental Hospital Receipts	20,790
Sale of medicines	2,07,212
Contributions	6,33,272
Income from endowments	7,903
Recoveries of overpayments	43,330
Collection of payments for services rendered	1,97,596
Miscellaneous	9,62,476
Receipts on account of Provincialisation of Sadar and Sub-Divisional Hospitals.	3,28,930
Receipts in England	3,995
<i>Deduct</i> —Refunds	—95,516
TOTAL	38,48,216
XXVIII.—Public	
Sale proceeds of sera and vaccines, etc.	1,48,293
Contributions	1,18,522
Recoveries of overpayments	9,488
Collection of payments for services rendered	1,46,572
Miscellaneous	11,44,331
<i>Deduct</i> —Refunds	—12
TOTAL	15,67,194

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

Heads.	Actuals for 1954-55. Rs.
F.—Civil Administration—<i>contd.</i>	
XXIX.—Agriculture—	
Fisheries	2,31,401
Agricultural receipts	1,00,77,154
Recoveries of overpayments	26,142
Collection of payments for services rendered	809
Transfer from the Deposit Account of grants made by other Governments, Local Funds or other outside bodies.	2,64,287
<i>Deduct—Refunds</i>	—46,879
TOTAL	1,05,52,914
XXX.—Veterinary—	
Veterinary College and School fees	29,313
Other receipts	1,07,223
Collection of payments for services rendered	5,198
<i>Deduct—Refunds</i>	—2,336
TOTAL	1,39,398
XXXI.—Co-operation—	
Audit fees	2,33,474
Miscellaneous receipts	34,635
<i>Deduct—Refunds</i>	—840
TOTAL	2,67,269
XXXII.—Industries and Supplies—	
Industries	8,50,909
Receipts from Cottage and Small Scale Industries	8,94,355
Cinchona plantations	23,93,351
Recoveries of overpayments	69
Carried over	41,38,684

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

Heads.	Actuals for 1954-55. Rs.
F.—Civil Administration—<i>concl'd</i>	
XXXII.—Industries and Supplies—<i>concl'd</i>	
Brought forward	41,38,684
Collection of payments for services rendered	799
<i>Deduct</i> —Refunds	—7,278
TOTAL	41,32,205
XXXVI.—Miscellaneous Departments—	
Labour and Emigration—	
Transfer from the Deposit Account of the grant made by the Central Tea Board.	8,919
Fees for the registration of Trade Unions	1,660
Miscellaneous—	
Examination fees	71,008
Fees for the inspection of steam boilers	2,99,714
Administration of Indian Partnership Act, 1932	6,563
Fees realized under the Factories Act, 1948	6,78,955
Miscellaneous	4,78,743
Fire Services	14,58,492
<i>Deduct</i> —Refunds	—2,985
TOTAL	30,01,969
H.—Civil Works and Miscellaneous Public Improvements—	
XXXIX.—Civil Works—	
Rents	6,75,489
Ferry Receipts	2,82,768
Tolls on Roads	3,63,734
Recoveries of expenditure	5,38,383
Transfer from Central Road Fund	78,08,177
Miscellaneous	16,93,169
<i>Deduct</i> —Refunds	—9,80,089
TOTAL	1,03,81,631

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

Heads.	Actuals for 1954-55.
	Rs.
H.—Civil Works and Miscellaneous Public Improvements—<i>concl.</i>	
XL-A.—Receipts from Multi-purpose River Schemes—	
Gross Receipts	56,975
	<hr/>
TOTAL	56,975
	<hr/>
I.—Electricity Schemes—	
XLI.—Receipts from Electricity Schemes—	
Sale of Power	21,35,125
Miscellaneous Revenue	1,31,868
	<hr/>
TOTAL	22,66,993
	<hr/>
<i>Deduct—Working Expenses—</i>	
Maintenance	9,50,310
Establishment	6,71,730
<i>Other Miscellaneous charges—</i>	
Electricity Duty	48,387
Contribution to Depreciation Reserve Fund	2,78,300
	<hr/>
TOTAL	—19,48,727
	<hr/>
Net Receipts	3,18,266
	<hr/>
J.—Miscellaneous—	
XLIV.—Receipts in aid of Superannuation—	
Contributions for pensions and gratuities	3,13,941
Miscellaneous	15,128
	<hr/>
TOTAL	3,29,069
	<hr/>

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

Heads.	Actuals for 1954-55. Rs.
J.—Miscellaneous—	
XLV.—Stationery and Printing—	
Stationery receipts	3,384
Sale of plain paper used with stamps	2,30,516
Sale of gazettes and other Government publications	1,80,286
Other press receipts	1,47,916
Receipts in England	285
TOTAL	5,62,387
XLVI.—Miscellaneous—	
Unclaimed deposits	39,09,998
Sale of old stores and materials	40,160
Fees for Government audit	38,619
Rents, Rates and Taxes	53,254
Other fees, fines and forfeitures	3,988
Receipts on account of displaced persons	30,85,250
Recoveries of overpayments	46,529
Collection of payments for services rendered	3,07,541
Net gain by exchange on Remittance transactions	13
Miscellaneous	2,22,28,786
Receipts in connection with Elections	4,77,847
Loss or gain by exchange	8
<i>Deduct</i> —Refunds	—14,77,400
TOTAL	2,87,14,593

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

Heads.	Actuals for 1954-55
	Rs.
J.—Miscellaneous—<i>concl'd.</i>	
XLVI-A.—Receipts from Road and Water Transport Schemes—	
Gross Receipts—Receipts from Motor Transport Services	1,28,42,070
Receipts on account of interest on Depreciation and other Reserve Funds.	—5,08,437
<i>Deduct</i> —Refunds	—22
TOTAL	<u>1,23,33,611</u>
<i>Deduct</i> —Working Expenses—	
Direction	—5,17,238
Operation	—1,25,48,847
{ Voted	—1,25,48,847
{ Charged	<u>—11,67,055</u>
Net Receipts	<u>—18,99,529</u>
L.—Contributions and Miscellaneous Adjustments between Central and State Governments—	
XLIX.—Grants-in-aid from Central Government	3,01,02,532
TOTAL	<u>3,01,02,532</u>
L.—Miscellaneous Adjustments between Central and State Governments.	27,545
TOTAL	<u>27,545</u>
M.—Extraordinary Items—	
LI.—Extraordinary Receipts—	
Receipts on account of Community Development Projects	38,45,673
Sale of other Government Assets	2,182
Other items	3,04,553
<i>Deduct</i> —Refunds	—1,170
TOTAL	<u>41,51,238</u>
LII-C.—Pre-partition Receipts	3,549
TOTAL	<u>3,549</u>

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

Expenditure for 1954-55.

Heads.	Charged.			Voted.			GRAND TOTAL.
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Direct Demands on the Revenue—							
4.—Taxes on Income other than Corporation Tax and Estate Duty—							
Collection of Agricultural Income tax	4,52,039	..	4,52,039	4,52,039
Total	4,52,039	..	4,52,039	4,52,039
7.—Land Revenue—							
Charges of Administration	19,23,405	..	19,23,405	19,23,405
Management of Government estates	34,67,217	..	34,67,217	34,67,217
Survey, Settlement and Record Operations	83,57,751	..	83,57,751	83,57,751
Land Records	78,327	..	78,327	78,327
Assignment and Compensation	55,369	..	55,369	55,369
Works	97,713	..	97,713	97,713
Charges in England	6,374	..	6,374	6,374
Total.	1,39,86,156	..	1,39,86,156	1,39,86,156

8.—State Excise Duties—									
Superintendence . . . . .	..	..	..	..	..	7,43,931	..	7,43,931	7,43,931
District Executive Establishment . . . . .	..	..	..	..	..	26,20,307	..	26,20,307	26,20,307
Cost of opium supplied to State Excise Department.	..	..	..	..	..	5,61,550	..	5,61,550	5,61,550
Total	..	..	..	..	..	39,25,788	..	39,25,788	39,25,788
9.—Stamps—									
A.—NON-JUDICIAL—									
Superintendence . . . . .	..	..	..	..	..	70,517	..	70,517	70,517
Charges for the sale of stamps . . . . .	..	..	..	..	..	3,38,943	..	3,38,943	3,38,943
Cost of stamps supplied from Central Stamp Stores.	..	..	..	..	..	1,18,718	..	1,18,718	1,18,718
B.—JUDICIAL—									
Superintendence . . . . .	..	..	..	..	..	35,258	..	35,258	35,258
Charges for the sale of stamps . . . . .	..	..	..	..	..	62,526	..	62,526	62,526
Cost of stamps supplied from Central Stamp Stores.	..	..	..	..	..	1,49,478	..	1,49,478	1,49,478
Total	..	..	..	..	..	7,75,440	..	7,75,440	7,75,440
10.—Forest—									
Conservancy and Works . . . . .	..	35	..	..	..	31,33,429	..	31,33,429	31,33,464
Establishment . . . . .	..	..	..	..	..	25,36,418	..	25,36,418	25,36,418
Development Schemes . . . . .	..	..	..	..	..	11,86,967	..	11,86,967	11,86,967
Charges in England . . . . .	..	..	..	..	..	7,785	..	7,785	7,785
Total	..	35	..	..	..	68,64,599	..	68,64,599	68,64,634

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

Expenditure for 1954-55.

Heads.	Charged.			Voted.			GRAND TOTAL.
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Direct Demands on the Revenue—<i>contd.</i>							
(1.—Registration—							
Superintendence . . . . .	..	..	..	99,520	..	99,520	99,520
District Charges . . . . .	..	..	..	18,17,012	..	18,17,012	18,17,012
Total . . . . .	..	..	..	19,16,532	..	19,16,532	19,16,532
12.—Charges on Account on Motor Vehicles Act—							
Compensation 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 . . . . .	..	..	..	89,167	..	89,167	89,167
Betting Tax . . . . .	..	..	..	10,000	..	10,000	10,000
Tax under the Bengal Finance (Sales Tax) Act, 1941.	2,534	..	2,534	13,84,777	..	13,84,777	13,87,311
Charges under the Electricity Acts . . . . .	..	..	..	2,41,107	..	2,41,107	2,41,107
Total	2,534	..	2,534	17,25,051	..	17,25,051	17,27,585

C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—

17.—Interest on Works for which Capital Accounts are kept—

Irrigation Works	9,30,373	..	..	9,30,373	..	..	9,30,373
Navigation, Embankment and Drainage Works.	3,94,250	..	..	3,94,250	..	..	3,84,250
Total	13,14,623	..	..	13,14,623	..	..	13,14,623

18.—Other Revenue Expenditure Financed from Ordinary Revenues—

A.—IRRIGATION WORKS—

(1) Works for which to Capital Accounts are kept—

Works . . . . .	..	..	..	1,61,811	..	..	1,61,811
Maintenance and Repairs . . . . .	..	..	..	11,883	..	..	11,883
Establishment . . . . .	..	..	..	55,380	..	..	55,380
Tools and Plant . . . . .	..	..	..	5,160	..	..	5,160
Total . . . . .	..	..	..	2,34,234	..	..	2,34,234

(2) Miscellaneous Expenditure—

Establishment . . . . .	..	..	..	97,383	..	..	97,383
Tools and Plant . . . . .	..	..	..	18,885	..	..	18,885
Other charges	4,27,073	4,27,073
Total	5,38,341	(a)5,38,341

Total—A.—Irrigation Works	7,72,575	7,72,575
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(a) Includes Rs 4,83,663 on account of Development Schemes.

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

Heads.	Expenditure for 1954-55.						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.
Revenue Account of Irrigation, Navigation, Embankment and Drainage Works— <i>contd.</i>							
18.—Other Revenue Expenditure financed from ordinary Revenues— <i>contd.</i>							
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—							
(1) Works for which no Capital Accounts are kept—							
Works	16,57,382	..	16,57,382	16,57,382
Extensions and Improvements	52,243	..	52,243	52,243
Maintenance and Repairs	36,12,841	..	36,12,841	36,12,841
Establishment	14,27,752	..	14,27,752	14,27,752
Tools and Plant	2,53,093	..	2,53,093	2,53,093
Suspense	—1,51,883	..	—1,51,883	—1,51,883
Total				68,51,428	..	68,51,428	(b)68,51,428

Miscellaneous Expenditure—

Establishment	1,35,068	..	1,35,068	1,35,068
Tools and Plant	80,001	..	80,001	80,001
Other Charges	44,26,783	..	44,26,783	44,26,783
Grants-in-aid	9,252	..	9,252	9,252
Suspense	40	..	40	40
Total	46,51,144	..	46,51,144	46,51,144
Total—B.—Navigation, etc.	1,15,02,572	..	1,15,02,572	1,15,02,572
Total—A.—Irrigation, etc.	7,72,575	..	7,72,575	7,72,575
GRAND TOTAL	1,22,75,147	..	1,22,75,147	1,22,75,147

(b) Includes Rs. 5,71,841 on account of Development Schemes.

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

Expenditure for 1954-55.

Heads.	Charged.			Voted.			GRAND TOTAL.
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Debt Services —							
22.—Interest on Debt and other obligations—							
A.—INTEREST ON ORDINARY DEBT—							
(i) Rupee Debt—							
Permanent Loan—							
4% West Bengal Loan 1963	15,79,456	..	15,79,456	..	..	..	15,79,456
3½% West Bengal Loan, 1962	6,20,043	..	6,20,043	..	..	..	6,20,043
4% West Bengal Loan, 1964.	8,01,348	..	8,01,348	..	..	..	8,01,348
Floating Loans—							
Cash credit Advance from the Imperial Bank.	28,57,540	..	28,57,540	..	..	..	28,57,540
Other Items—							
Management of Debt	22,057	..	22,057	..	..	..	22,057
Expenditure connected with the issue of New Loans.	44,955	..	44,955	..	..	..	44,955
Interest on loans taken from the Central Government.	2,04,93,552	..	2,04,93,552	..	..	..	2,04,93,552
B.—INTEREST ON UNFUNDED DEBT—							
State Provident Funds—							
Interest on General Provident Fund	16,72,800	..	16,72,800	..	..	..	16,72,800
Interest on Indian Civil Service Provident Fund.	72,360	..	72,360	..	..	..	72,360

Interest on Indian Civil Service (Non-European Members) Provident Fund.	27,960	..	..	27,960	..	27,960
Interest on Contributory Provident Funds .	1,10,721	..	..	1,10,721	..	1,10,721
Interest on other Miscellaneous Provident Funds	96	..	..	96	..	96

C.—INTEREST ON OTHER OBLIGATIONS—

Depreciation and other Reserve Funds—

Interest on Deposits of Depreciation Reserves of Government Commercial Undertakings.	—4,91,637	—4,91,637	..	—4,91,637
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D.—TRANSFERS—

Deduct—

(1) Interest transferred to Commercial Departments—

Multipurpose River Scheme	—43,52,974	—43,52,974	..	—43,52,974
Irrigation	—1,06,892	..	..	—1,06,892	..	—1,06,892
Electricity Schemes	—5,46,000	..	..	—5,46,000	..	—5,46,000
(2) Interest on Capital advanced to Damodar Valley Corporation.	—1,37,10,257	..	..	—1,37,10,257	..	—1,37,10,257

(3) Interest transferred to Transport Department for State Buses.

	—11,67,055	—11,67,055	..	—11,67,055
--	------------	----	----	------------	----	------------

Deduct—Total —1,98,83,178

Total 79,28,073

23.—Appropriation for Reduction or Avoidance of Debt—

Sinking Funds	45,61,000	..	..	45,61,000	..	45,61,000
Depreciation Funds	11,02,000	..	..	11,02,000	..	11,02,000

Total 56,63,000

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

Expenditure for 1954-55.

Heads.	Charged.			Voted.			GRAND TOTAL.
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Civil Administration—							
25.—General Administration—							
A.—HEADS OF STATES AND MINISTERS—							
Emoluments of the Governor	6,000	..	6,000	..	..	..	6,000
Secretarial Staff of Governor	1,58,585	..	1,58,585	..	..	..	1,58,585
Staff and House-hold of Governor	1,83,813	..	1,83,813	..	..	..	1,83,813
Sumptuary allowance of Governor	22,500	..	22,500	..	..	..	22,500
Expenditure from Contract allowance	1,33,000	..	1,33,000	..	..	..	1,33,000
Tour Expenses	46,957	..	46,957	..	..	..	46,957
Ministers . . . . .	..	..	..	11,18,143	..	11,18,143	11,18,143
B.—STATE LEGISLATURES—							
State Legislative Assembly	37,273	..	37,273	7,60,763	..	7,60,763	7,98,036
State Legislative Council	39,999	..	39,999	1,20,949	..	1,20,949	1,60,948
State Legislative Secretariat . . . . .	..	..	..	6,28,290	..	6,28,290	6,28,290
C.—ELECTIONS—							
Other Election Charges . . . . .	..	..	..	6,89,611	..	6,89,611	6,89,611
D.—SECRETARIAT AND HEADQUARTERS ESTABLISHMENT							
Civil Secretariats . . . . .	..	..	..	92,44,355	..	92,44,355	92,44,355
Public Service Commission	2,40,365	..	2,40,365	..	..	..	2,40,365

Board of Revenue, Financial Commissioner and Establishments.	..	..	3,44,910	..	3,44,910	3,44,910
Local Fund Audit Establishments	..	..	5,09,705	..	5,09,705	5,09,705
E.—COMMISSIONERS—						
Commissioners	..	..	3,76,773	..	3,76,773	3,76,773
F.—DISTRICT ADMINISTRATION—						
General Establishments	..	522	91,33,436	..	91,33,436	91,33,958
Sub-Divisional Establishments	..	..	20,34,649	..	20,34,649	20,34,649
Other Establishments	..	..	74,737	..	74,737	74,737
G.—WORKS—						
Original Works	..	..	3,36,554	..	3,36,554	3,36,554
H.—MISCELLANEOUS—						
Discretionary Grants by Heads of State, etc.	..	..	69,293	..	69,293	69,293
Miscellaneous	..	..	10,24,908	..	10,24,908	10,24,908
Rehabilitation Programme	..	..	1,38,846	..	1,38,846	1,38,846
CHARGES IN ENGLAND—						
B.—High Commissioner for India—						
Salaries and expenses of the High Commissioner's Department.	..	..	72,000	..	72,000	72,000
Other items	..	/	15,504	..	15,504	15,504
Total	8,69,014	8,69,014	2,66,93,426	..	2,66,93,426	2,75,62,440

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

Expenditure for 1954-55.

Heads.	Charged.		Voted.		GRAND TOTAL.		
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Out of Consol- dated Fund.	Out of Contin- gency Fund.			
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>							
27.—Administration of Justice—							
High Court	27,22,115	..	27,22,115	..	..	..	27,22,115
Law Officers . . . . .	..	..	..	9,03,404	..	9,03,404	9,03,404
Administrator General and Official Trustee . . . . .	..	..	..	3,37,937	..	3,37,937	3,37,937
Sheriff and Reporter, Calcutta	27,901	..	27,901	80,605	..	80,605	1,08,506
Official Assignee . . . . .	..	..	..	1,01,022	..	1,01,022	1,01,022
Official Receiver, Calcutta . . . . .	..	..	..	1,46,297	..	1,46,297	1,46,297
Coroner's Court . . . . .	..	..	..	9,277	..	9,277	9,277
Presidency Magistrates' Courts . . . . .	..	..	..	6,36,336	..	6,36,336	6,36,336
Civil and Sessions Courts . . . . .	..	..	..	56,18,483	..	56,18,483	56,18,483
Courts of Small Causes . . . . .	..	..	..	4,40,833	..	4,40,833	4,40,833
Criminal Courts . . . . .	..	..	..	34,387	..	34,387	34,387
Pledership and Muktearship Examination charges.	..	..	..	8,463	..	8,463	8,463
Charges in England	460	..	460	4,601	..	4,601	5,061
Total	27,50,476	..	27,50,476	88,21,645	..	88,21,645	1,10,72,121

28.—Jails and Convict Settlements—

Jails	71,86,439	71,86,439	71,86,439
Jail Manufactures	3,74,990	3,74,990	3,74,990
Works	1,097	1,097	1,097
Total	75,62,526	75,62,526	75,62,526

29.—Police—

Presidency Police	2,00,73,177	2,00,73,177	2,00,73,177
Superintendence	5,79,380	5,79,380	5,79,380
District Executive Force	3,38,46,669	3,38,46,669	3,38,46,669
Police Training Schools and Colleges	6,59,916	6,59,916	6,59,916
Special Police	10,64,077	10,64,077	10,64,077
Railway Police	5,40,605	5,40,605	5,40,605
Criminal Investigation Department	23,67,642	23,67,642	23,67,642
Works	4,61,454	4,61,454	4,61,454
Charges in England	32,589	32,589	32,589
Total	5,96,25,509	5,96,25,509	5,96,25,509

30.—Ports and Pilotage—

B.—OTHER PORTS—

Charges for Pooted Launches	5,14,996	5,14,996	5,14,996
Ports establishments	88,186	88,186	88,186
Miscellaneous	2,94,582	2,94,582	2,94,582
Total	8,97,764	8,97,764	8,97,764

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

Expenditure for 1954-55.

Heads.	Charged.			Voted.			GRAND TOTAL.
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>							
36.—Scientific Departments—							
Grants-in-aid and Donations to Scientific Societies and Institutes.	66,665	..	66,665	66,665
Total	66,665	..	66,665	66,665
37.—Education—							
A.—UNIVERSITY—							
Grants to Universities	21,52,000	..	21,52,000	21,52,000
Government Arts Colleges	31,47,456	..	31,47,456	31,47,456
Grants to non-Government Arts Colleges	12,03,975	..	12,03,975	12,03,975
Government Professional Colleges	10,52,484	..	10,52,484	10,52,484
Grants to non-Government Professional College	53,076	..	53,076	53,076
B.—SECONDARY—							
Government Secondary Schools	23,34,147	..	23,34,147	23,34,147
Direct grants to non-Government Secondary Schools.	51,09,123	..	51,09,123	51,09,123
Grants to Local Bodies for secondary Education	47,05,000	..	47,05,000	47,05,000

C.—PRIMARY—				
Government Primary Schools . . . . .	..	3,79,738	..	3,79,738
Direct grants to non-Government Primary Schools.	..	14,14,539	..	14,14,539
Grants to Local Bodies for Primary Education	..	96,50,758	..	96,50,758
D.—SPECIAL—				
Government Special Schools . . . . .	..	10,06,632	..	10,06,632
Direct grants to non-Government Special Schools	..	6,53,360	..	6,53,360
E.—GENERAL—				
Direction . . . . .	..	3,79,960	..	3,79,960
Inspection . . . . .	..	11,21,756	..	11,21,756
Scholarship . . . . .	..	5,06,861	..	5,06,861
Development Schemes . . . . .	..	1,46,22,629	..	1,46,22,629
Miscellaneous . . . . .	..	1,20,56,908	..	1,20,56,908
Amount transferred to the Fund for promotion of education amongst educationally backward classes.	..	10,91,000	..	10,91,000
Expenditure for the Fund for promotion of education amongst educationally backward classes.	..	10,44,693	..	10,44,693
<i>Deduct</i> —Amount met from the Fund for promotion of education amongst educationally backward classes.	..	—10,44,693	..	—10,44,693
F.—CHARGES IN ENGLAND . . . . .	..	1,03,247	..	1,03,247
Total . . . . .	..	6,27,44,649	..	6,27,44,649

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

Expenditure for 1954-55.

Heads.	Charged.		Voted.		Total.	GRAND TOTAL.
	Out of Consol- dated Fund.	Out of Conti- gency Fund.	Out of Consol- dated Fund.	Out of Conti- gency Fund.		
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>						
38.—Medical—						
Medical Establishment . . . . .	..	..	..	11,75,315	..	11,75,315
Hospitals and Dispensaries	60,000	..	60,000	1,55,51,433	..	1,56,11,433
Grants for Medical purposes . . . . .	..	..	..	7,49,414	..	7,49,414
Medical Colleges and Schools . . . . .	..	..	..	12,64,742	..	12,64,742
Mental Hospital . . . . .	..	..	..	11,16,385	..	11,16,385
Chemical Examiner . . . . .	..	..	..	81,386	..	81,386
Provincialisation of Sadar and Sub-divisional Hospitals.	..	..	..	38,39,712	..	38,39,712
Works . . . . .	..	..	..	94,401	..	94,401
Suspense . . . . .	..	..	..	—28,92,018	..	—28,92,018
Development Schemes	23,190	..	23,190	1,67,89,852	..	1,68,13,042
Charges in England . . . . .	..	..	..	52,199	..	52,199
Total	83,190	..	83,190	3,78,22,821	..	3,79,06,011

39.—Public Health—

Public Health Establishment . . . . .	..	16,40,853	..	16,40,853	..	16,40,853
Grants for Public Health purposes . . . . .	..	10,45,378	..	10,45,378	..	10,45,378
Expenses in connection with epidemic diseases	..	9,57,152	..	9,57,152	..	9,57,152
Bacteriological Laboratories . . . . .	..	3,43,469	..	3,43,469	..	3,43,469
Pasteur Institutes . . . . .	..	91,742	..	91,742	..	91,742
Leprosy . . . . .	..	43,603	..	43,603	..	43,603
Works . . . . .	..	2,49,223	..	2,49,223	..	2,49,223
Development Schemes . . . . .	..	64,64,681	..	64,64,681	..	64,64,681
Charges in England . . . . .	..	4,973	..	4,973	..	4,973
TOTAL . . . . .	..	1,08,40,574	..	1,08,40,574	..	1,08,40,574

40.—Agriculture—

Direction . . . . .	..	3,47,745	..	3,47,745	..	3,47,745
Superintendence . . . . .	..	53,88,410	..	53,88,410	..	53,88,410
Experimental Farms . . . . .	..	3,49,684	..	3,49,684	..	3,49,684
Agricultural Demonstration and Propaganda including public exhibitions and fairs.	..	1,25,294	..	1,25,294	..	1,25,294
Agricultural Experiments and Research . . . . .	..	16,19,853	..	16,19,853	..	16,19,853
Agricultural Education . . . . .	..	70,673	..	70,673	..	70,673
Botanical and other Public Gardens . . . . .	..	4,56,985	..	4,56,985	..	4,56,985
Grants-in-aid, Contributions, etc. . . . .	..	63,500	..	63,500	..	63,500
Works . . . . .	..	6,221	..	6,221	..	6,221
Agricultural Development . . . . .	..	67,709	..	67,709	..	67,709
Development Schemes . . . . .	..	3,25,34,249	..	3,25,34,249	..	3,25,34,249
Fisheries . . . . .	..	7,31,954	..	7,31,954	..	7,31,954
Charges in England . . . . .	..	11,534	..	11,534	..	11,534
TOTAL . . . . .	..	3,17,73,761	..	3,17,73,761	..	3,17,73,761

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

Expenditure for 1954-55.

Heads.	Charged.				Voted.			GRAND TOTAL.
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Rs.	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.	
F.—Civil Administration—<i>contd.</i>								
41.—Veterinary—								
Superintendence	2,72,960	..	2,72,960	2,72,960	
Veterinary Education and Research	5,02,119	..	5,02,119	5,02,119	
Subordinate establishment	3,45,601	..	3,45,601	3,45,601	
Hospitals and Dispensaries	10,80,255	..	10,80,255	10,80,255	
Prizes	416	..	416	416	
Works	19,302	..	19,302	19,302	
Development Schemes	3,15,095	..	3,15,095	3,15,095	
Charges in England	247	..	247	247	
TOTAL	25,35,995	..	25,35,995	25,35,995	
42.—Co-operation—								
Superintendence	18,60,188	..	18,60,188	18,60,188	
Grants-in-aid	1,82,325	..	1,82,325	1,82,325	
Other charges	85,113	..	85,113	85,113	
TOTAL	21,27,626	..	21,27,626	21,27,626	

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

Heads.	Actuals of 1954-55.				Voted. Out of Contingency Fund.	Total.	GRAND TOTAL.
	Out of Consolidated Fund.	Charged. Out of Contingency Fund.	Total.	Out of Consolidated Fund.			
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
H.—Civil Works and Miscellaneous Public Improvements—							
50.—Civil Works—							
Original Works—Buildings—							
Land Revenue	11,828	..	11,828	11,828
State Excise Duties	7,521	..	7,521	7,521
Registration	34,869	..	34,869	34,869
General Administration	1,01,993	..	1,01,993	22,14,823	..	22,14,823	23,16,026
Administration of Justice	2,00,492	..	2,00,492	2,00,492
Jails and Convict Settlements	4,13,976	..	4,13,976	4,13,976
Police	12,65,512	..	12,65,512	12,65,512
Education	2,49,313	..	2,49,313	2,49,313
Medical	30,45,030	..	30,45,030	30,45,030
Public Health	36,801	..	36,801	36,801
Agriculture	75,692	..	75,692	75,692
Veterinary	76,146	..	76,146	76,146
Industries and Supplies	28,736	..	28,736	28,736
Civil Works	6,29,006	..	6,29,006	6,29,006
Stationery and Printing	62,861	..	62,861	62,861
Other Taxes and Duties	75,084	..	75,084	75,084

Miscellaneous Departments	..	..	..	..	..	2,80,903	2,80,903
Original Works—Communications	..	..	..	..	..	88,10,659	88,10,659
Development Schemes	..	..	..	..	..	49,799	49,799
	..	..	..	..	..	56,63,336	56,63,336
Repairs—							
Buildings	..	6,87,288	..	..	..	82,15,557	89,02,846
Communications	..	..	..	..	..	82,74,401	82,74,401
Miscellaneous	..	..	..	..	..	20,449	20,449
Establishment	..	86,528	..	..	..	27,60,947	28,47,475
Tools and plant	..	4,965	..	..	..	5,53,501	5,58,466
Grants-in-aid	..	4,00,000	..	..	..	8,98,196	12,98,196
Suspense	..	—4,593	..	..	..	—2,61,914	—2,66,507
TOTAL	..	12,75,391	..	..	..	4,36,93,524	4,49,68,915

51-A.—Interest on Capital Outlay on Multipurpose

River Schemes—	..	..	..	..	..	..	..
Mayurakshi Reservoir Project	..	43,52,974	..	..	..	43,52,974	43,52,974
TOTAL	..	43,52,974	..	..	..	43,52,974	43,52,974

51-B.—Other Revenue Expenditure connected with

Multipurpose River Schemes—	..	..	..	..	..	..	..
Mayurakshi Reservoir Project—	..	..	..	..	..	..	..
Barrage and Irrigation—	..	..	..	..	..	..	..
Maintenance and Repairs	..	..	..	..	..	2,81,625	2,81,625
Establishment	..	..	..	..	..	1,43,241	1,43,241
Tools and plant	..	..	..	..	..	5,513	5,513
Suspense	..	..	..	..	..	91	91
TOTAL	..	..	..	..	..	4,30,470	4,30,470

I.—Electricity Scheme—

52. Interest on Capital Outlay on Electricity Schemes—	..	..	..	..	..	..	..
Thermo. Electric Schemes	..	5,46,000	..	..	..	5,46,000	5,46,000
TOTAL	..	5,46,000	..	..	..	5,46,000	5,46,000

53-A.—Other Revenue Expenditure Connected

with Electricity Schemes—	..	..	..	..	..	..	..
Miscellaneous charges	..	..	..	..	..	43,677	43,677
Establishment charges	..	..	..	..	..	1,13,550	1,13,550
TOTAL	..	..	..	..	..	1,57,227	1,57,227

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

Heads.	Actuals of 1954-55.				Voted.		GRAND TOTAL.
	Charged		Total.		Out of Contingency Fund.		
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—							
Works	11,75,812	..	11,75,812	11,75,812
Establishment	24,200	..	24,200	24,200
Tools and Plant	3,46,366	..	3,46,366	3,46,366
Deduct—Receipts and Recoveries on Capital Account.	—90,657	..	—90,657	—90,657
TOTAL	14,55,721	..	14,55,721	14,55,721
J.—Miscellaneous—							
54.—Famine—							
A.—Famine Relief—							
Salaries and Establishment	7,47,235	..	7,47,235	7,47,235
Gratuitous Relief	47,10,850	..	47,10,850	47,10,850
Miscellaneous	82,27,325	..	82,27,325	82,27,325
Rehabilitation Programme	13,26,340	..	13,26,340	13,26,340
Works	58,963	..	58,963	58,963
TOTAL	1,50,70,713	..	1,50,70,713	1,50,70,713
54-B—Privy Purses and Allowances of Indian Rulers—							
Privy Purses and allowances of <i>Ex-Rulers</i> of integrated States and allowances of their relatives and servants—							
I.—Integrated States—							
Charges in England	1,58,853	..	1,58,853	1,58,853
Allowances for Relatives of the <i>Ex-Ruler</i> of Cooch Behar.	17,574	..	17,574	17,574
TOTAL	1,76,427	..	1,76,427	1,76,427

55. Superannuation Allowances and Pensions—						
Superannuation and Retired Allowances	2,11,868	1,04,88,610	..	1,04,88,610	1,07,00,478	
Compassionate Allowances . . . . .	..	27,967	..	27,967	27,967
Gratuities	38,684	12,85,302	..	12,85,302	19,17,986	
Pensions for distinguished and meritorious services.	..	11,112	..	11,112	11,112	
Donations to Provident Funds . . . . .	..	2,85,968	..	2,85,968	2,85,968
Allowances and gratuities to Political sufferers, their families and institutions.	..	4,70,568	..	4,70,568	4,70,568	
Charges in England	57,113	3,82,113	..	3,82,113	4,39,226	
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments.	..	—2,04,300	..	—2,04,300	—2,04,300	
TOTAL	3,01,665	1,27,47,340	..	1,27,47,340	1,30,49,006	

56.—Stationery and Printing—						
I.—STATIONERY—						
Stationery offices and stores . . . . .	..	1,44,813	..	1,44,813	1,44,813
Stationery supplied by other Governments	..	1,76,336	..	1,76,336	1,76,336	
Discount on plain paper used with stamps	..	10,549	..	10,549	10,549	
Purchase of plain paper used with stamps	..	22,777	..	22,777	22,777	
Purchase of Stationery Stores . . . . .	..	23,75,155	..	23,75,155	23,75,155
II.—PRINTING—						
Government Presses . . . . .	..	32,18,217	..	32,18,217	32,18,217
Printing at private presses . . . . .	..	19,928	..	19,928	19,928
Cost of printing work done by other Governments.	..	31,959	..	31,959	31,959	
<i>Deduct</i> —Cost of printing work done for other Governments and paying departments.	..	—3,118	..	—3,118	—3,118	
Charges in England . . . . .	..	61,130	..	61,130	61,130
TOTAL	..	60,57,746	..	60,57,746	60,57,746	

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

Heads.	Expenditure for 1954-55.								GRAND TOTAL.
	1	2	3	4	5	6	7	8	
	Out of Consol- dated Fund.	Charged. Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Voted. Out of Contin- gency Fund.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3.—Miscellaneous— <i>contd.</i>									
57 MISCELLANEOUS—									
Special commissions of Enquiry . . . . .	..	..	..	30,239	..	30,239	..	30,239
Donations for charitable purposes . . . . .	..	..	..	1,33,981	..	1,33,981	..	1,33,981
Petty Establishment . . . . .	..	..	..	9,08,803	..	9,08,803	..	9,08,803
Irrecoverable temporary loans and advances written off. . . . .	..	..	..	23,59,047	..	23,59,047	..	23,59,047
Cost of Books and Periodicals . . . . .	..	..	..	673	..	673	..	673
Rent, rates and taxes . . . . .	..	..	..	75,410	..	75,410	..	75,410
Contributions	24,40,070	..	24,40,070	97,53,003	..	97,53,003	..	1,21,93,073	
Expenditure on account of State Prisoners and Detenus. . . . .	..	..	..	508	..	508	..	508
Expenditure on displaced persons . . . . .	..	..	..	1,00,09,344	..	1,00,09,344	..	1,00,09,344
Miscellaneous and unforeseen charges	98,440	..	98,440	1,11,53,209	..	1,11,53,209	..	1,12,51,649	
Development Schemes . . . . .	..	..	..	1,50,395	..	1,50,395	..	1,50,395
Loss of gain by exchange	100	..	100	7,016	..	7,016	..	7,716	
Loss by exchange on local transaction . . . . .	..	..	..	18	..	18	..	18
Changes in England . . . . .	..	..	..	3,640	..	3,640	..	3,640
TOTAL	24,40,070	..	24,40,070	3,45,85,886	..	3,45,85,886	..	3,71,24,496	

M.—Miscellaneous Capital Account within the Revenue Accounts—						
55-A.—Cummulation of Pensions Financed from ordinary Revenues—						
AMOUNT TRANSFERRED FROM '83.—PAYMENTS OF COMMUTED VALUE OF PENSIONS'	5,391	10,30,411	5,391	10,30,411	10,30,411	10,35,802
TOTAL	5,391	10,30,411	5,391	10,30,411	10,30,411	10,35,802
M.—Extraordinary Items—						
63.—CHARGES IN INDIA—						
Charges incurred as a direct result of War—						
Extra Police Force	..	37,53,971	..	37,53,971	37,53,971	37,53,971
Food	21,163	2,38,26,094	21,163	2,38,26,094	2,38,26,094	2,38,47,256
Loss on Sale of Subsidised food	..	1,42,473	..	1,42,473	1,42,473	1,42,473
Supplies	..	10,10,269	..	10,10,269	10,10,269	10,10,269
Motor Spirit and tyre rationing scheme	..	309	..	309	309	309
Programme of permanent improvement in Sunderbans Area	..	17,34,560	..	17,34,560	17,34,560	17,34,560
<i>Deduct</i> —Amount recovered from the Centre	..	—12,75,167	..	—12,75,167	—12,75,167	—12,75,167
Charges in England	..	8,241	..	8,241	8,241	8,241
TOTAL	21,163	2,92,00,750	21,163	2,92,00,750	2,92,00,750	2,92,21,912
63-B.—Community Development Project—						
Supervision	..	1,93,554	..	1,93,554	1,93,554	1,93,554
Project Headquarters	..	12,08,578	..	12,08,578	12,08,578	12,08,578
Animal Husbandry and Agricultural Extension	..	3,02,484	..	3,02,484	3,02,484	3,02,484
Health and Rural Sanitation	..	5,26,242	..	5,26,242	5,26,242	5,26,242
Education	..	3,18,973	..	3,18,973	3,18,973	3,18,973
Social Education	..	4,27,019	..	4,27,019	4,27,019	4,27,019
Communication	..	15,78,910	..	15,78,910	15,78,910	15,78,910
Rural Arts, Crafts and Industries	..	1,59,761	..	1,59,761	1,59,761	1,59,761
National Extension Service Programme	..	3,33,328	..	3,33,328	3,33,328	3,33,328
TOTAL	..	50,48,849	..	50,48,849	50,48,849	50,48,849
64-C.—Pre-emption Payments—						
Claims passed by the Application Committee	..	36,66,300	..	36,66,300	36,66,300	36,66,300
TOTAL	..	36,66,300	..	36,66,300	36,66,300	36,66,300

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

Heads.	Expenditure for 1954-55								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.	Rs.	
Cc.—Capital Accounts of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—									
68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—									
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—									
(1) Productive—									
Works	24,93,011	..	24,93,011	24,93,011	24,93,011	
Establishment	2,73,659	..	2,73,659	2,73,659	2,73,659	
Tools and Plant	44,871	..	44,871	44,871	44,871	
Suspense	—18,026	..	—18,026	—18,026	—18,026	
TOTAL	27,93,515	..	27,93,515	27,93,515	27,93,515	
Total—B.—Navigation, etc. Works	27,93,515	..	27,93,515	27,93,515	27,93,515	
TOTAL	27,93,515	..	27,93,515	27,93,515	27,93,515	
Ff.—Civil Administration—Capital Account outside the Revenue Account—									
71.—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH—									
Establishment of a Jute Seed Multiplication Farm.	1,18,168	..	1,18,168	1,18,168	1,18,168	
TOTAL	1,18,168	..	1,18,168	1,18,168	1,18,168	

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

Expenditure for 1954-55.

Heads.	Charged.		Voted.		Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	GRAND TOTAL.
	1	2	3	4						5	6	7	8
	Bs.	Bs.	Bs.	Bs.	Bs.	Bs.	Bs.	Bs.	Bs.
III.—Capital Account of Civil Works and Miscellaneous Public Improvements outside the Revenue Account— <i>concd.</i>									
80-A.—CAPITAL OUTLAY ON MULTI-PURPOSE RIVER SCHEMES— <i>concd.</i>									
Mayurakshi Reservoir Project— <i>concd.</i>									
(c) Barrage and Irrigation— Works	62,35,950	..	..	62,35,950	62,35,950
Establishment	11,20,257	..	..	11,20,257	11,20,257
Tools and Plant	1,11,929	..	..	1,11,929	1,11,929
Suspense	12,09,642	..	..	12,09,642	12,09,642
Deduct—Receipts and Recoveries on Capital Account.	—25,833	..	..	—25,833	—25,833
TOTAL	86,51,945	..	..	86,51,945	86,51,945
TOTAL—Mayurakshi, etc.	1,54,39,310	..	..	1,54,39,310	1,54,39,310
Damodar Valley Project— I.—Advances to Damodar Valley Corporation— Amount Advanced	8,89,51,000	..	..	8,89,51,000	8,89,51,000
Deduct—Government share of the Capital Outlay on the Damodar Valley Project.	—9,36,72,202	..	..	—9,36,72,202	—9,36,72,202
II.—Government share of the Capital Outlay on the Damodar Valley Project.	9,36,72,202	..	..	9,36,72,202	9,36,72,202
Total—Damodar Valley, etc.	8,89,51,000	..	..	8,89,51,000	8,89,51,000
Total—80-A.—Capital Outlay on Multi-purpose, etc.	10,43,90,310	..	..	10,43,90,310	10,43,90,310

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

Heads.	Expenditure for 1954-55.								GRAND TOTAL.
	Charged.				Voted.				
	1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
JJ.—Miscellaneous Capital Account outside the Revenue Account—									
82-B.—Capital Outlay on Road and Water Transport Schemes—									
Motor Transport Services	51,30,431	..	..	51,30,431	51,30,431
Deduct—Receipts and Recoveries on Capital Account.	—21,380	..	..	—21,380	—21,380
TOTAL	51,09,051	..	..	51,09,051	51,09,051
83.—Payments of Commuted Value of Pensions—									
Payments of Commuted Value of Pensions—									
Payments in India	..	5,391	..	5,391	10,11,550	..	..	10,11,550	10,11,550
Payments in England	18,861	..	..	18,861	18,861
Deduct—Amount financed from ordinary revenues	..	—5,391	..	—5,391	—10,30,411	..	..	—10,30,411	—10,30,411
Net expenditure outside the Revenue Account
85-A.—Capital Outlay of State Schemes of Government Trading—									
Grain Supply Scheme—									
Gross Expenditure	..	17,464	..	17,464	12,47,28,354	..	..	12,47,28,354	12,47,45,808
Deduct—Receipts and Recoveries on Capital Account.	—11,74,15,322	..	..	—11,74,15,322	—11,74,15,322
Deduct—Recoveries from other Governments, Departments, etc.	—1,82,173	..	..	—1,82,173	—1,82,173
Other Miscellaneous Schemes—									
Gross Expenditure	..	337	..	337	5,74,14,043	..	..	5,74,14,043	5,74,14,885
Deduct—Receipts and Recoveries on Capital Account.	—2,40,17,289	..	..	—2,40,17,289	—2,40,17,289
Community Development Project—									
Gross Expenditure	8,43,406	..	..	8,43,406	8,43,406
Deduct—Receipts and Recoveries on Capital Account.	—8,43,406	..	..	—8,43,406	—8,43,406
TOTAL	..	17,791	..	17,791	4,05,27,618	..	..	4,05,27,618	4,05,45,409

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

Nature of Expenditure.	Expenditure during the year.			
	Out of Consoli- dated Fund.	Out of Conti- gency Fund.	Total.	Expenditure to end of the year.
	1	2	3	4
	Rs.	Rs.	Rs.	Rs.
65. 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 . . . .	..	..	..	1,28,83,001
Total—Unproductive	..	..	..	2,18,91,128
Total—A.—Irrigation Works .	..	..	..	2,18,91,128
B.—Navigation, Embankment and Drainage Works—				
Productive—				
Sonarpur Arapanch Drainage Scheme—Phase I.	6,79,655	..	6,79,655	6,79,655
Sonarpur Arapanch Drainage Scheme—Phase II.	14,07,653	..	14,07,653	14,07,653
Bagjolla, Ghuni Jatragachi Drainage Scheme.	7,06,207	..	7,06,207	7,06,207
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	27,93,515	..	27,93,515	1,04,37,920
Total—Irrigation, Navigation, etc. Works.	27,93,515	..	27,93,515	3,23,29,048
Deduct—Amount met out of Revenue.	..	..	..	—45,63,040
TOTAL	27,93,515	..	27,93,515	2,77,66,008

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.				Expenditure to end of the year.
	Out of Consolidated Fund.	Out of Contin- gency Fund.	Total.		
	1	2	3	4		5
	Rs.	Rs.	Rs.	Rs.	
71.—Capital Outlay on Scheme of Agriculture Improvement and Research—					
Multiplication of quality potato seeds, etc.	..	..	..	1,51,346	
Establishment of seed multiplication Farms.	..	..	..	82,684	
Establishment of jute seed multiplication Farm.	1,18,168	..	1,18,168	6,66,725	
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.	..	..	..	21,468	
Purchase of Tractors for cultivation in Cooch Behar.	..	..	..	89,776	
Multiplication and Distribution of jute seeds.	..	..	..	87,021	
TOTAL .	1,18,168	..	1,18,168	18,49,988	
72.—Capital Outlay on Industrial Development—					
Development Programme—					
Exploitation of coastal and estuarine fisheries and provision of fishing fleet.	..	..	..	4,21,596	
Scheme for Industrial Centres .	(a)2,37,526	..	2,37,526	11,15,799	
Organisation of Silk Reelers' Co-operative Societies.	(a)47,048	..	47,048	11,98,133	
Development of Salt production.	13,805	..	13,805	2,59,488	
Acquisition of Land for the establishment of a Telephone Cable Factory at Mihijam.	298	..	298	2,92,243	
Investment in shares of Commercial Concerns : Bengal Salt Co.,	..	..	..	1,70,000	
West Bengal Finance Corporation	..	..	..	80,00,000	
TOTAL .	2,98,677	..	2,98,677	64,57,259	

(a) 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.				Expenditure to end of the year.
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.		
	1	2	3	4		5
	Rs.	Rs.	Rs.	Rs.	
80-A.—Capital Multipurpose Outlay on River-Schemes—					
Mayurakshi Reservoir Project .	1,54,39,310	..	1,54,39,310	11,01,42,582	
Damodar Valley Project—					
I.—Advances to Damodar Valley Corporation—					
Amount advanced	8,89,51,000	..	8,89,51,000	38,83,11,633	
<i>Deduct</i> —Government share of the Capital Outlay on Damodar Valley Project.	—9,36,72,202	..	—9,36,72,202	—38,14,47,518	
II.—Government share of the Capital Outlay on the Damodar Valley Project.	9,36,72,202	..	9,36,72,202	38,14,47,518	
Total .	10,43,90,310	..	10,43,90,310	49,84,54,215	
81.—Capital Account of Civil Works outside the Revenue Accounts.	1,85,57,702	..	1,85,57,702	15,67,05,374	
81-A.—Capital Outlay on Electricity Schemes—					
Development Programme—					
North Calcutta Rural Electrification Scheme.	21,140	..	21,140	1,09,86,708	
Diesel Electric Pool . . . .	..	..	..	4,90,505	
Cooch Behar and Dinhata Electric Extension.	2,34,978	..	2,34,978	4,42,891	
Scheme for expansion of power to urban and rural areas.	7,77,462	..	7,77,462	7,77,462	
Total .	10,33,580	..	10,33,580	1,26,97,566	

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 Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Expenditure to end of the year.
	1	2	3	4
	Rs.	Rs.	Rs.	Rs.
82.—Capital Account of other State Works outside the Revenue Account—				
Kanchrapara Area Development Scheme.	27,49,048	..	27,49,048	2,22,42,021
Re-housing of Bustee Dwellers .	—56,505	..	—56,505	13,74,682
Tollyganj Land Development Scheme.	22,105	..	22,105	25,94,414
Housing Scheme	37,82,465	..	37,82,465	37,82,465
Other Schemes	14,14,170	..	14,14,170	23,66,348
Expenditure on Displaced persons .	1,28,34,606	..	1,28,34,606	3,77,17,503
Community Development Project .	25,78,787	..	25,78,787	(a)35,53,011
Survey for underground Railways .	..	..	..	6,00,000
Total .	2,33,24,676	..	2,33,24,676	7,42,30,444
82-B.—Capital Outlay on Road and Water Transport Schemes.	51,09,051	..	51,09,051	2,58,36,479
83.—Payment of Commuted Value of Pensions.	..	..	..	4,73,219
85-A.—Capital Outlay on State Schemes of Government Trading.	..	..	..	..
Grain Supply scheme	71,48,313	..	71,48,313	5,14,64,035
Construction of Boats Scheme .	..	..	..	5,902
Other Miscellaneous Schemes . .	3,33,97,096	..	3,33,97,096	—1,58,09,924
Total .	4,05,45,409	..	4,05,45,409	3,56,60,013
GRAND TOTAL .	19,61,71,088	..	19,61,71,088	84,01,44,065

(a) Progressive expenditure increased by Rs. 16,030 due to correction since made.

B.—DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND.**I.—REPORT.****INTRODUCTORY.**

1. Disbursements under Debt, Deposits and Remittance heads, although involving temporary appropriation of Government funds, are not ordinarily regarded as expenditure within the meaning of Articles 203 and 204 of the Constitution of India and, except in the case of repayment of Public Debt, and Loans and Advances by Government, are not included in the Appropriation Act passed under Article 204 quoted above. It is, however, obviously essential to maintain a complete and progressive record of the debt, deposit, advance, suspense and remittance transactions as they cannot be ignored when considering the financial position of Government. The management of various receipts and disbursements under these heads constitutes a vital part of the machinery of financial administration. That record is found in this part of the Report and its object is, in the first place, to give a complete enumeration of 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, 1955 :—

(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.
94,61,76,467	A to M	Government . . .	97	..
		CONSOLIDATED FUND—		
	N	Public Debt . . .	98	1,16,55,84,542
28,80,12,484	R	Loans and Advances by State Governments.	119	..
		CONTINGENCY FUND . . .	125	1,00,00,000
		PUBLIC ACCOUNT—		
	O	Unfunded Debt . . .	126	5,86,58,018
	P	Deposits and Advances—		
		(i) Deposits bearing interest	127	51,07,570
		(ii) Deposits not bearing interest—		
		Gross balance . . .	128	13,87,35,221
71,57,237		Investments . . .	128	..
1,31,59,550		(iii) Advances not bearing interest.	145	..
		(iv) Suspense—		
45,02,250		Investments . . .	154	..
69,56,424		Other items (Net) . . .	154	..
	S	Remittances—		
2,15,36,836		Remittances within India (Net).	157	..
9,05,84,103	V	(Closing) Cash Balance . . .	158	..
1,37,80,85,351		Total . . .	..	1,37,80,85,351

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. 94,61,76,467

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.
68,49,43,360	A.—Opening Balance . . . . .	..
	B.—Revenue Receipts for 1954-55	42,64,67,169
49,15,29,188	C.—Expenditure on Revenue Account for 1954-55 . . . . .	..
19,61,71,088	D.—Capital Expenditure outside the Revenue Account for 1954-55. . . . .	..
	F.—Closing Balance, Dr.	94,61,76,467
1,37,26,43,636	Total	1,37,26,43,636

7. The opening balance on the 1st April 1954 is less than the previous year's closing balance by a sum of Rs. 5,104. 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, 1954 has been changed.	Cr. Balance Increase (+) Decrease (—).	Dr. Balance Increase (+) Decrease (—).
	Rs.	Rs.
P.—DEPOSITS AND ADVANCES—		
Civil Deposits—		
Deposits for work done for Public bodies or private individuals	+1,219	..
Advances Repayable—		
Special Advances . . . . .	..	+18,000
Permanent Advances . . . . .	..	+490
R.—LOANS AND ADVANCES, ETC.—		
Loans to Municipalities, Port Funds, etc.—		
Advances to Cultivators—		
Land Improvement Loan . . . . .	..	—68
Agricultural Loan . . . . .	..	—10,456
Miscellaneous Loans and Advances—		
Cattle Purchase Loan . . . . .	..	—1,286
Rehabilitation Scheme—Loans to Artisans . . . . .	..	—357
Total	+1,219	+6,323
Net Dr. Balance	..	+5,104

SECTION N.—PUBLIC DEBT Cr. Rs. 1,16,55,84,542

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 Section 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, 1955 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, 1955 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>Floating Debt</i>	. . . . .	<i>Cr. Rs. 4,46,38,544</i>
<i>Loans from the Central Government</i>	. . . . .	<i>Cr. Rs. 1,04,74,22,698</i>
	<i>Total</i>	<i>Cr. Rs. 1,16,55,84,542</i>

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 said three loans, Sinking Funds have been opened by the Government to be fed by annual contributions commencing from 1952-53, 1953-54 and 1955-56 respectively.

Floating Debt **Cr. Rs. 4,46,38,544**

10. The transactions under this major head pertain to the single minor head “Other Floating Loans” and represent cash credit advances taken by the Government from the Imperial Bank of India (now the State Bank of India),

Calcutta, in connection with food procurement operations and their repayments. The above balance represents the amount due to the Bank from the Government.

Loans from the Central Government Cr. Rs. 1,04,74,22,698

11. The balance is composed of (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. 1,02,79,18,652 representing the amount outstanding against the 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	<u>1,95,04,046</u>

All the above loans remain outstanding and the question of repayment is under correspondence between the Central and State Governments.

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, 1955.	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) 17th September, 1951.	Do.	81,82,000	..	81,82,000	Bears interest @ 4 p. c. Repayable in ten annual equated instalments, commencing from the first anniversary date of drawal.
Total—Ways and Means Advances.		3,31,82,000	..	3,31,82,000	

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1955.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(3) 31st 1948.	March, Loans for Productive Development Scheme.	40,00,000	..	40,00,000	Bears interest @ 2½ p. c. repayable in lump on 31st March, 1958.
(4) 31st 1949.	March, 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.
	Total—Productive Development Scheme.	1,39,91,000	..	1,39,91,000	
(5) 15th 1949.	January, Loans for paying West Bengal Government's share of expenditure 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.
(6) 24th 1949.	May, Do. . .	61,00,000	..	61,00,000	Do.
(7) 18th 1949.	October, Do. . .	22,50,000	..	22,50,000	Do.
(8) 23rd 1949.	December, Do. . .	88,00,000	..	88,00,000	Do.
(9) 11th 1950.	March, Do. . .	39,37,000	..	39,37,000	Do.
(9) 20th 1950.	April, Do. . .	1,05,21,000	..	1,05,21,000	Do.
(10) 28th 1950.	July, Do. . .	83,29,000	..	83,29,000	Do.
(12) 3rd 1951.	January, Do. . .	57,24,000	..	57,24,000	Do.
(13) 29th 1951.	January, Do. . .	57,24,000	..	57,24,000	Do.
(14) 28th 1951.	March, Do. . .	14,16,000	..	14,16,000	Do.
(15) 26th 1951.	June, Do. . .	80,10,000	..	80,10,000	Do.
(16) 25th 1951.	August, Do. . .	99,56,000	..	99,56,000	Bears interest @ 3½ p. c. Repayable in one instalment at the end of 40 years.
(17) 24th 1951.	October, Do. . .	99,56,000	..	99,56,000	Do.
(18) 24th 1952.	January, Do. . .	1,15,44,000	..	1,15,44,000	Bears interest @ 3½ p. c. Repayable in one instalment at the end of 40 years.
(19) 18th 1952.	February, Do. . .	58,74,000	..	58,74,000	Do.
(20) 26th 1952.	March, Do. . .	56,71,000	..	56,71,000	Do.
(21) 31st 1952.	March, Do. . .	64,54,000	..	64,54,000	Do.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1955.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(22) 13th May 1952 .	Loans for paying West Bengal Government's share expenditure of Damodar Valley Corporation.	1,73,91,000	..	1,73,91,000	Bears interest @ 4½ p. c. Repayable in one instalment at the end of 40 years.
(23) 20th August, 1952.	Do. .	73,91,000	..	73,91,000	Do.
(24) 22nd September, 1952.	Do. .	1,00,00,000	..	1,00,00,000	Do.
(25) 14th November, 1952.	Do. .	2,00,00,000	..	2,00,00,000	Do.
(26) 2nd December, 1952.	Do. .	89,86,000	..	89,86,000	Do.
(27) 9th March, 1952.	Do. .	1,30,00,000	..	1,30,00,000	Do.
(28) 21st March, 1953.	Do. .	28,52,000	..	28,52,000	Do.
(29) 15th April, 1953.	Do. .	1,00,00,000	..	1,00,00,000	Do.
(30) 1st June, 1953 .	Do. .	1,56,02,000	..	1,56,02,000	Do.
(31) 28th August, 1953.	Do. .	78,62,000	..	78,62,000	Do.
(32) 15th September, 1953.	Do. .	1,00,00,000	..	1,00,00,000	Do.
(33) 4th November, 1953.	Do. .	1,00,00,000	..	1,00,00,000	Bears interest @ 4½ p. c. Repayable in one instalment at the end of 40 years.
(34) 1st December, 1953.	Do. .	1,08,39,000	..	1,08,39,000	Do.
(35) 25th March, 1954.	Do. .	1,90,00,000	..	1,90,00,000	Do.
(36) 10th May, 1954	Do. .	1,52,72,000	..	1,52,72,000	Bears interest @ 4½ p. c. Repayable in one instalment at the end of 40 years.
(37) 2nd June, 1954	Do. .	1,00,00,000	..	1,00,00,000	Do.
(38) 6th September, 1954.	Do. .	50,00,000	..	50,00,000	Do.
(39) 20th September, 1954.	Do. .	1,39,56,000	..	1,39,56,000	Do.
(40) 22nd November, 1954.	Do. .	50,00,000	..	50,00,000	Do.
(41) 15th December, 1954.	Do. .	1,39,56,000	..	1,39,56,000	Do.
(42) 5th March, 1955.	Do. .	1,03,00,000	..	1,03,00,000	Do.
(43) 19th March, 1955.	Do. .	1,50,00,000	..	1,50,00,000	Do.
	Total—Loans for paying West Bengal Government's share of expenditure of Damodar Valley Corporation.	37,05,89,000	..	37,05,89,000	

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1955.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(44) 31st 1951.	March, 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.
(45) 31st 1952.	March, Do.	72,35,000	..	72,35,000	Bears interest @ 3½ p. c. Do.
(46) 3rd 1952.	October, Do.	6,80,000	..	6,80,000	Bears interest @ 4½ p. c. Do.
(47) 19th 1953.	March, Do.	10,00,000	..	10,00,000	Do.
(48) September, 1953	Do.	7,00,000	..	7,00,000	Do.
(49) March, 1954	Do.	5,00,000	..	5,00,000	Bears interest @ 4½ p. c. Do.
(50) March, 1955	Do.	3,00,000	..	3,00,000	Do.
(51) Do.	Do.	1,67,000	..	1,67,000	Do.
	Total—Share of expenditure of the Damodar Valley Corporation against loan granted by the International Bank.	1,77,22,000	..	1,77,22,000	
(52) 31st 1960.	March, For meeting expenditure on Mayurakshi Project.	86,00,000	..	86,00,000	Bears interest @ 8 p. c. Repayable in one instalment within ten years.
(53) 31st 1951.	March, Do.	1,50,00,000	..	1,50,00,000	Bears interest @ 3½ p. c. Repayable in one instalment on the expiry of ten years.
(54) 28th 1952.	March, 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.
(55) 31st 1953.	March, 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.
(56) September, 1953	Do.	45,17,000	..	45,17,000	Do. (commencing from 1957-58).

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1955.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(57) November, 1953	For meeting expenditure on Mayurakshi Project.	41,69,000	..	41,69,000	Bears interest @ 4 p. c. Repayable in seven annual equated instalments, Commencing from 1957-58, simple interest payable during the period.
				<i>interim</i>	
(58) March, 1954	Do.	32,38,000	..	32,38,000	Do.
(59) March, 1954	Do.	1,31,36,000	..	1,31,36,000	Do.
(60) 26th August, 1954.	Do.	25,16,000	..	25,16,000	Do. (Commencing from 1958-59).
	Total—Loans for Mayurakshi Project.	9,08,55,000	..	9,08,55,000	
(61) 16th June, 1949.	Rehabilitation of displaced persons.	10,00,000	} 56,00,000	2,44,00,000	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., 3 p.c. or 3½ p.c.
(62) 13th January, 1950.	Do.	90,00,000			
(63) 1st March, 1950.	Do.	1,80,00,000			
(64) 1st March, 1950.	Do.	20,00,000			
(65) 16th August, 1950.	Do.	20,00,000	..	20,00,000	Bears interest @ 3½ p. c. Repayable from 25-1-51, in twenty years in seventeen annual equated instalments, commencing from 25-1-55, simple interest being charged during the interim period.
(66) 25th January, 1951.	Do.	30,00,000	..	30,00,000	Do.
(67) 29th March, 1951.	Do.	2,97,00,000	..	2,97,00,000	Bears interest @ 3½ p. c. Repayable in six years in five annual equated instalments, commencing after the first year.
(68) 29th March, 1951.	Do.	53,00,000	..	53,00,000	Bears interest @ 3½ p.c. Repayable in twenty years in seventeen annual equated instalments, commencing from the 29th March, 1955, simple interest being charged during the interim period.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1955.	Balance.	Remarks.
1	2	3	3	5	6
		Rs.	Rs.	Rs.	
(69) 2nd July, 1951.	Rehabilitation of displaced persons.	2,79,00,000	..	2,79,00,000	Bears interest @ 3½ p. c. Repayable in six years in five annual equated instalments, commencing after the first year.
(70) 22nd November, 1951.	Do.	1,25,00,000	..	1,25,00,000	Do.
(71) 3rd January, 1952.	Do.	2,00,00,000	..	2,00,00,000	Do.
(72) 3rd January, 1952.	Do.	5,70,000	..	5,70,000	Do.
(73) 7th March, 1952.	Do.	9,00,000	..	9,00,000	Bears interest @ 2½ p. c. Repayable in six years in three annual equated instalments commencing after three years.
(74) 31st March, 1952.	Do.	10,00,000	..	10,00,000	Bears interest @ 3½ p. c. Repayable in twenty annual equated instalments, commencing after three years, simple interest being charged during the interim period.
(75) 31st March, 1952.	Do.	15,00,000	..	15,00,000	Do.
(76) 31st March, 1952.	Do.	1,80,000	..	1,80,000	Bears interest @ 3½ p. c. Repayable in six years in three annual equated instalments, commencing after three years.
(77) 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.
(78) 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.
(79) 31st March, 1952.	Do.	1,00,000	..	1,00,000	Bears interest @ 3½ p. c. Repayable in six years in three annual equated instalments, commencing after three years.
(80) 31st March, 1952.	Do.	5,00,000	..	5,00,000	Bears interest @ 3½ p. c. Repayable in six years in five annual equated instalments, commencing after the first year.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1955.		Balance.	Remarks.
			3	4		
1	2	3	4	5	6	
		Rs.	Rs.	Rs.		
(81) 11th 1952.	July, Rehabilitation of displaced persons.	3,08,000	..	3,08,000	Bears interest @ 3½ p. c. Repayable in six years in five annual equated instalments, commencing from the 11th July, 1954, no interest being charged during the interim period.	
(82) 11th 1952.	July, Do.	11,53,350	..	11,53,350	Bears interest @ 3½ p. c. Repayable in six years in three annual equated instalments, commencing from the 11th July, 1956, simple interest being charged for the years 1953-54 and 1954-55.	
(83) 11th 1952.	July, Do.	18,27,000	..	18,27,000	Bears interest @ 4½ p. c. Repayable in twenty years in seventeen annual equated instalments, commencing from the 11th July 1956, simple interest being charged during the interim period.	
(84) 11th 1952.	July, Do.	19,30,000	..	19,30,000	Bears interest @ 4 p. c. Repayable in nine annual equated instalments in a period of ten years, the first instalment being payable after a period of one year, no interest being charged for this period.	
(85) 3rd September, 1952.	Do.	13,56,000	..	13,56,000	Bears interest @ 4½ p. c. Repayable in twenty years in seventeen annual equated instalments, commencing from the 3rd September 1956, simple interest being charged during the interim period.	
(86) 3rd September, 1952.	Do.	6,99,000	..	6,99,000	Bears interest @ 3½ p. c. Repayable in six years in three annual equated instalments, commencing from the 3rd September 1956, simple interest being charged for the years 1953-54 and 1954-55.	

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1955.	Balance.	Remarks.
1	2	3	3	5	6
		Rs.	Rs.	Rs.	
(87) 3rd September, 1952.	Rehabilitation of displaced persons.	27,19,000	..	27,19,000	Bears interest @ 4 p. c. Repayable in ten years in nine annual equated instalments, commencing from the 3rd September 1954, no interest being charged during the interim period.
(88) 3rd September, 1952.	Do.	6,000	..	6,000	Bears interest @ 3½ p. c. Repayable in six years in five annual equated instalments, commencing from the 3rd September 1954, no interest being charged during the interim period.
(89) 3rd September, 1952.	Do.	20,00,000	..	20,00,000	Bears interest @ 3½ p. c. Repayable in six years in five annual equated instalments, commencing from the 3rd September 1954, no interest being charged for the first year.
(90) 29th October, 1952.	Do.	7,11,325	..	7,11,325	Bears interest @ 4½ p. c. Repayable in twenty years in seventeen annual equated instalments, commencing from the 29th October 1956, simple interest being charged during the interim period.
(91) 29th October, 1952.	Do.	14,88,675	..	14,88,675	Bears interest @ 4 p. c. Repayable in ten years in nine annual equated instalments, commencing from the 29th October 1954, no interest being charged for the first year.
(92) 29th October, 1952.	Do.	10,00,000	..	10,00,000	Bears interest @ 3½ p. c. Repayable in six years in three annual equated instalments, commencing from the 29th October 1956, simple interest being charged for the years 1953-54 and 1954-55.
(93) 29th October, 1952.	Do.	20,50,000	..	20,50,000	Bears interest @ 4 p. c. Repayable in ten years in nine annual equated instalments, commencing from the 29th October 1954, no interest being charged for the first year.

Date of loans.	Particulars	Amount.	Amount repaid up to 31st March, 1955.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(94) 29th October, 1952.	Rehabilitation of displaced persons.	5,42,000	..	5,42,000	Bears interest @ 4 p.c. Repayable in ten years in nine annual equated instalments, commencing from the 29th October 1954, no interest being charged for the first year.
(95) 29th October, 1952.	Do.	35,00,000	..	35,00,000	Bears interest @ 4½ p. c. Repayable in twenty years in seventeen annual equated instalments, commencing from the 29th October 1956, simple interest being charged during the interim period.
(96) 29th October, 1952.	Do.	8,50,000	..	8,50,000	Bears interest @ 3½ p. c. Repayable in six years in three annual equated instalments, commencing from the 29th October 1956, simple interest being charged for the years 1953-54 and 1954-55.
(97) 29th October, 1952.	Do.	28,00,000	..	28,00,000	Bears interest @ 4 p. c. Repayable in twenty years in seventeen annual equated instalments, commencing from the 29th October 1956, simple interest being charged during the interim period.
(98) 29th October, 1952.	Do.	84,30,000		84,30,000	Bears interest @ 4 p. c. Repayable in ten years in nine annual equated instalments, commencing from the 29th October 1954, no interest being charged for the first year.
(99) 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 and 4½ p. c.
(100) 26th March, 1953.	Do.	4,00,000	..	4,00,000	Bears interest @ 4½ p. c. Repayable in twenty years in seventeen annual equated instalments, commencing from the 26th March 1957, simple interest being charged during the interim period.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1955.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(101) 4th June, 1953	Rehabilitation of displaced persons.	6,96,000	..	6,96,000	Bears interest @ 4 p.c. Repayable in nine annual equated instalments in a period of ten years, the first instalment being payable on the second anniversary date of drawal, no interest being charged for this period.
(102) 11th July, 1953	Do.	56,19,400	..	56,19,400	Bears interest @ 3½ p.c. Repayable in three annual equated instalments in six years, commencing from the fourth anniversary date of drawal, simple interest being charged for the years 1954-55 and 1955-56.
(103) 11th July, 1953	Do.	96,37,700	..	96,37,700	Bears interest @ 4½ p.c. Repayable in twenty years in seventeen annual equated instalments, commencing from the 11th July 1950, simple interest being charged during the interim period.
(104) 11th July, 1953	Do.	1,85,400	..	1,85,400	Bears interest @ 4 p.c. Repayable in nine annual equated instalments in a period of ten years, the first instalment being payable on the second anniversary date of drawal, no interest being charged for this period.
(105) 16th September, 1953.	Do.	3,49,000	..	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.
(106) 10th October, 1953.	Do.	14,58,000	.	14,58,000	Same as for item (102), simple interest being charged for the years 1954-55 and 1955-56.
(107) 10th October, 1953.	Do.	38,17,000	..	38,17,000	Bears interest @ 4 p.c. Repayable in nine annual equated instalments in a period of ten years, the first instalment being payable on the second anniversary date of drawal, no interest being charged for this period.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1955.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(108) 10th October, 1953.	Rehabilitation of displaced persons.	26,61,250	..	26,61,250	Bears interest @ 4½ p.c. Repayable in twenty years in seventeen annual equated instalments, commencing from the 11th July 1956; simple interest being charged during the interim period.
(109) 4th June, 1954	Do.	50,00,000	..	50,00,000	Repayable in annual equated instalments @ 4½ p.c. in a period of twenty years. The first instalment will fall due on the 4th anniversary date of the drawal of the loan only, simple interest will be charged for the first three years.
(110) 9th November, 1954.	Do.	25,00,000	..	25,00,000	Do.
(111) 29th November, 1954.	Do.	25,00,000	..	25,00,000	Do.
(112) 20th December, 1954.	Do.	25,00,000	..	25,00,000	Do.
(113) 12th January, 1955.	Do.	50,00,000	..	50,00,000	Do.
(114) 9th February, 1955.	Do.	1,00,00,000	..	1,00,00,000	Do.
(115) 15th March, 1955.	Do.	1,00,00,000	..	1,00,00,000	Do.
(116) 23rd March, 1955.	Do.	95,00,000	..	95,00,000	Do.
(117) By adjustment in October, 1954.	Do.	15,92,328	..	15,92,328	Terms not finally settled.
TOTAL—Rehabilitation of displaced persons.		27,02,84,428	56,00,000	26,46,84,428	
(118) 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.
(119) 31st March, 1952.	Do.	1,50,000	..	1,50,000	Bears interest @ 3½ p.c. Repayable in one instalment, at the end of ten years.
(120) 31st March, 1952.	Do.	3,90,000	[3,90,000	..	Bears interest @ 2½ p.c. Repayable in three annual equated instalments, commencing after one year.
(121) 31st March, 1952.	Do.	10,23,750	10,23,750	..	Do.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1955.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(122) 31st 1952,	March, Loans under Grow More Food Schemes.	9,00,000	2,38,301	6,61,699	Bears interest @ 3½ p.c. Repayable in ten annual equated instalments, commencing after one year.
(123) 31st 1952.	March, Do.	2,00,000	52,955	1,47,045	Do.
(124) 31st 1952.	March, Do.	3,50,000	..	3,50,000	Repayable in one instalment after five years with interest @ 3½ p.c. payable annually.
(125) 31st 1952.	March, Do.	33,00,000	3,51,039	29,48,961	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.
(126) 8th November, 1952.	Do.	3,90,000	2,55,821	1,34,179	Bears interest @ 3½ p.c. Repayable in three annual equated instalments, commencing from the first anniversary date of drawal, since re-paid in 1955-56.
(127) 8th November, 1952.	Do.	1,10,000	..	1,10,000	Bears interest @ 3½ p.c. Repayable in one instalment at the end of five years.
(128) 22nd November, 1952.	Do.	30,000	11,363	18,637	Bears interest @ 3½ p.c. Repayable in five annual equated instalments, commencing from the first anniversary date.
(129) 22nd November, 1952.	Do.	1,00,000	30,990	69,010	Bears interest @ 3½ p.c. Repayable in six annual equated instalments, commencing from the first anniversary date.
(130) 22nd November, 1952.	Do.	11,75,000	1,27,520	10,47,480	Bears interest @ 4 p.c. Repayable in eight annual equated instalments, commencing from the 22nd November, 1954.
(131) 31st 1953.	March, Do.	1,00,000	30,990	69,010	Bears interest @ 3½ p.c. Repayable in six equated annual instalments, commencing from the first anniversary date.
(132) 4th June, 1953	Do.	72,60,550	72,60,550	..	Bears interest @ 3½ p.c. Repayable in one instalment before 30th June 1954.
(133) 17th June, 1953	Do.	10,87,900	10,87,900	..	Do.
(134) 4th July, 1953 .	Do.	3,00,000	51,550	9,48,450	Do., Since repaid in 1955-56.
(135) 22nd September, 1953.		7,00,000			

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1955.		Balance.	Remarks.
			Rs.	Rs.		
1	2	3	4	5	6	
(136) 6th August, 1953.	Loans under Grow More Food Schemes.	7,93,191	..	7,93,191	Bears interest @ 3½ p.c. Repayable in one instalment before 30th June 1954. Since repaid.	
(137) 8th August, 1953.	Do.	4,84,712	23,983	4,60,729	Bears interest @ 4½ p.c. Repayable in fifteen annual equated instalments, commencing from the first anniversary date of drawal	
(138) 16th September, 1953.	Do.	3,00,000	..	3,00,000	Bears interest @ 3½ p.c. Repayable in one instalment before 30th June 1954. Since repaid.	
(139) 13th October, 1953.	Do.	1,74,633	8,641	1,65,992	Bears interest @ 4½ p.c. Repayable in fifteen annual equated instalments, commencing from the first anniversary date of drawal.	
(140) 6th November, 1953.	Do.	3,90,000	1,25,865	2,64,135	Bears interest @ 3½ p.c. Repayable in three annual equated instalments, commencing from the first anniversary date of drawal.	
(141) 25th November, 1953.	Do.	37,14,266	..	37,14,266	Bears interest @ 3½ p.c. Repayable in one instalment before 30th June, 1954. Since repaid.	
(142) 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.	
(143) 18th December, 1953.	Do.	4,60,000	85,567	3,74,433	Bears interest @ 3½ p.c. Repayable in five annual equated instalments, commencing from the first anniversary date of drawal.	
(144) 18th December, 1953.	Do.	1,54,000	1,54,000	..	Bears interest @ 3 p.c. Repayable in one year from the date of drawal.	
(145) 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.	
(146) 8th January, 1954	Do.	10,87,593	..	10,87,593	Bears interest @ 3½ p.c. Repayable in one instalment before 30th June 1954. Since repaid.	
(147) 23rd February, 1954.	Do.	21,375	1,043	20,327	Bears interest @ 4½ p.c. Repayable in fifteen annual equated instalments, commencing from the first anniversary date of drawal.	
(148) 26th March, 1954.	Do.	1,60,000	1,60,000	..	Bears interest @ 3½ p.c. Repayable in one instalment before 30th June 1954	

Date of loans.	Particulars	Amount.	Amount repaid up to 31st March, 1955.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(149) 31st 1954.	March, Loans under Grow More Food Schemes.	8,62,500	..	8,62,500	Bears interest @ 3½ p.c. Repayable in one instalment before June 1955. Since repaid in 1955-56.
(150) 31st 1954.	March, Do.	10,67,750	..	10,67,750	Bears interest @ 4 p.c. Repayable in one instalment at the end of ten years.
(151) 31st 1954	March. Do.	2,00,700	2,00,700	..	Bears interest @ 3 p.c. Repayable in one year from the date of drawal.
(152) 31st 1954.	March, Do.	2,15,000	..	2,15,000	Same as for item (127).
(153) 31st 1954.	March, Do.	5,76,300	28,515	5,47,785	Same as for item (137).
(154) 31st 1954.	March, Do.	1,00,000	10,853	89,147	Bears interest @ 4 p.c. Repayable in eight annual equated instalments, commencing from the first anniversary date of drawal.
(155) 31st 1954.	March, Do.	2,00,000	30,842	1,69,658	Bears interest @ 3½ p.c. Repayable in six annual equated instalments, commencing from the first anniversary date of drawal.
(156) 31st 1954.	March, Do.	15,69,750	7,84,875	7,84,875	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.
(157) 24th 1954.	June, Do.	37,50,000	..	37,50,000	Repayable in one instalment by 30th June, 1955 with interest @ 3 p.c.
(158) 25th 1954.	August, Do.	21,00,000	..	21,00,000	Do.
(159) 21st 1954.	September, Do.	66,61,260	..	66,61,260	Do.
(160) 4th 1954.	November, Do.	5,25,175	..	5,25,175	Bears interest @ 4½ p.c. Repayable in fifteen annual equated instalments, commencing from the first anniversary date of drawal.
(161) 3rd 1955.	January, Do.	10,00,000	..	10,00,000	Bears interest @ 3½ p.c. Repayable in eight annual equated instalments, commencing from the third anniversary date of drawal, simple interest being charged for the interim period.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1955.		Balance.	Remarks
			Rs.	Rs.		
1	2	3	4	5	6	
(162) 3rd January 1955.	Loans under Grow More Food Schemes.	7,00,000	..	7,00,000	Bears interest @ 3 p.c. Repayable in one year from date of drawal. Since repaid in 1955-56.	
(163) Do.	Do.	3,87,500	..	3,87,500	Bears interest @ 3½ p.c. Repayable in one instalment at the end of five years, simple interest being charged for the interim period.	
(164) March, 1955	Do.	2,00,000	..	2,00,000	Bears interest @ 3½ p.c. Repayable in three annuaequated instalments, commencing from the first anniversary date of drawal.	
(165) March, 1955	Do.	5,000	..	5,000	Do.	
(166) Do.	Do.	1,50,000	..	1,50,000	Bears interest @ 3½ p.c. Repayable in eight annual equated instalments, commencing from the first anniversary date of drawal.	
(167) Do.	Do.	50,000	..	50,000	Do.	
(168) Do.	Do.	2,10,765	..	2,10,765	Bears interest @ 4½ p.c. Repayable in fifteen annual equated instalments, commencing from the first anniversary date of drawal.	
(169) Do	Do.	2,43,000	..	2,43,000	Bears interest @ 4½ p.c. Repayable in 19 annual equated instalments, first instalment due on the second anniversary date of drawal. Simple interest payable during the interim period.	
(170) Do.	Do.	3,12,500	..	3,12,500	Bears interest @ 4 p.c. Repayable in 8 annual equated instalments, starting from the third anniversary date of drawal. Simple interest payable during the interim period.	
(171) Do.	Do.	10,00,000	..	10,00,000	Rs. 5 lakhs repayable in one year from date of drawal with interest @ 3 p.c. The balance repayable in one instalment at the end of 5 years from the date of drawal with interest @ 3½ p.c. Simple interest payable during the interim period.	
(172) Do.	Do.	1,00,000	..	1,00,000	Repayable with interest @ 3 p.c. in one year from the date of drawal. Since repaid in 1955-56.	
(173) Do.	Do.	2,55,000	..	2,55,000	Do. Do.	
TOTAL—Loans under Grow More Food Schemes		5,64,97,173	1,25,27,118	4,39,70,055		

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1955.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(174) 6th March, 1951.	For construction of Hostels for the Bengal Engineering College at Sibpore.	4,00,000	43,179	4,31,821	Interest-free loan repayable in thirty-three equal annual instalments, commencing from 1952-53.
(175) 31st March, 1951.		75,000			
(176) 31st March, 1952.	Do. . .	2,00,000	12,122	1,87,878	Do.—from 1953-54.
(177) 31st March, 1953.	Do. . .	2,00,000	6,061	1,93,939	Do.—from 1954-55.
(178) 31st March, 1954.	Do. . .	1,00,000	..	1,00,000	Do.—from 1955-56.
TOTAL—Construction of Hostels for B. E. College		9,75,000	61,362	9,13,638	
(179) 21st January, 1955.	Construction of Hostel for Post-graduate Basic Training College.	20,000	..	20,000	Interest-free loan repayable in 30 equal instalments, commencing from 1956-57.
(180) 29th March, 1955.	Hostel Building of Staff quarters under Scheme of educational development.	1,36,600	..	1,36,600	Interest-free loan repayable in not more than 20 equal instalments, commencing from 1956-57.
(181) 14th March, 1955.	Establishment of Day Student's Home.	40,00,000	..	40,00,000	Bears interest @ 4 p.c. Repayable in seven annual equated instalments commencing from 1958-59. Interest to be paid annually.
(182) 16th February, 1952.	For establishment of a jute seed multiplication farm.	3,96,451	1,98,226	1,98,225	Interest-free loan repayable in four annual instalments by the end of 1955-56. Since repaid in 1955-56.
(183) 31st March, 1953.	Community Project loan.	3,00,000	..	3,00,000	Terms of repayment not finally settled.
(184) 31st March, 1954.	Do. . .	13,34,000	..	13,34,000	Do.
(185) 15th October, 1954.	Do. . .	7,48,000	..	7,48,000	Includes loans for urban units and other than urban units bearing interest @ 4½ p.c. Repayable in 20 equated annual instalments in case of urban units and 12 in case of other than urban units, repayment commencing from 15-10-56.
(186) 12th January, 1955.	Do. . .	8,50,000	..	8,50,000	Do.—repayment commencing from 12-1-56.
(187) Do. . .	Do. . .	60,000	..	60,000	Do. Do.
(188) March, 1955	Do. . .	12,87,000	..	12,87,000	Do.—repayment commencing from April, 1956.
(189) Do. . .	Do. . .	45,000	..	45,000	Do. Do.

Date of loans.	Particulars	Amount.	Amount repaid up to 31st March, 1955.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(190) March, 1955	Community Project loan.	4,75,873	..	4,75,873	Terms not finally settled.
TOTAL—Community Project loan		50,99,973	..	50,99,873	
(191) 30th November, 1954.	National Extension Service loan.	1,60,000	..	1,60,000	Bears interest @ 4½ p.c. Repayable in 12 equated annual instalments, commencing from the first anniversary date of drawal,
(192) 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.
(193) 31st March, 1954.	Do. . .	1,49,45,000	..	1,49,45,000	Do.
TOTAL—Road development etc. Schemes		3,49,45,000	..	3,49,45,000	
(194) 12th February 1954.	For subsidised housing scheme for industrial workers.	96,000	..	96,000	Bears interest @ 4½ p.c. Repayable in twenty-five annual equated instalments, commencing from 6-4-57.
(195) 30th March, 1954.	Do. . .	72,000	..	72,000	Do.
(196) 31st March, 1955.	Do. . .	48,000	..	48,000	Do.
TOTAL—Subsidised housing scheme		2,16,000	..	2,16,000	

Date of loans.	Particulars.	Amount.	Amount up to 31st March, 1955.	Balance.	Remarks.
1	2	3	3	5	6
		Rs.	Rs.	Rs.	
(197) 30th November, 1953.	For development of handloom and khadi industries.	40,000	..	40,000	Interest-free loan repayable in five annual instalments, commencing from the first anniversary date of drawal.
(198) 24th February, 1954.	Do. . .	(a)30,000	..	30,000	Do.
(199) 30th March, 1954.	Do. . .	10,00,000	..	10,00,000	Do.
(200) 20th September, 1954.	Do. . .	25,000	..	25,000	Do.
(201) 21st September, 1954.	Do. . .	8,20,000	..	8,20,000	Interest-free loan repayable in ten annual instalments, commencing two years after the date of drawal.
(202) 23rd March, 1955.	Do. . .	68,750	..	68,750	Interest-free loan repayable in two annual instalments, commencing from the first anniversary date of drawal.
TOTAL—Development of handloom and khadi Industries.		19,83,750	..	19,83,750	
(203) 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 drawal.
(204) 15th February, 1955.	Loans for Blacksmithy Industry.	18,000	..	18,000	Bears interest @ 3½ p.c. repayable in five annual equated instalments, commencing from the first anniversary date of drawal.
(205) 16th October, 1954.	Loans for Mat Industry	20,000	..	20,000	Bears interest @ 3½ p.c. repayable in three instalments within three years.
(206) 17th March, 1955.	Loans for Conchshell Artisans.	15,000	..	15,000	Bears interest @ 3½ p.c. repayable in one instalment at the end of one year.
(207) 15th March, 1955.	Loans for Production of Fancy Pottery.	7,550	..	7,550	Refunded on 12th December, 1955.
(208) 31st March, 1955.	Loans for Production Centre for cane and bamboo products.	12,000	..	12,000	Bears interest @ 3½ p.c. repayable in one instalment within one year from date of drawal.
(209) Do. .	Loans for Carpentry Industry.	13,200	..	13,200	Bears interest @ 5½ p.c. repayable in five annual equated instalments, commencing from the first anniversary date of drawal.
(210) 19th October, 1954.	Loans for Development of Small Scale Engineering Industries.	11,83,333	..	11,83,333	3½ p.c. Terms of repayment not finally settled as yet.

(a) Out of a loan of Rs. 54,000, a sum of Rs. 24,000 has been converted to Grant-in-Aid in the accounts for 1954-55.

Date of loans	Particulars.	Amount.	Amount repaid up to 31st March, 1955.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(211) 19th February, 1955.	Loans for National Water Supply and Sanitation Schemes.	18,75,000	..	18,75,000	Bears interest @ 4½ p.c. repayable in thirty annual equated instalments and recovery will commence on the first anniversary of the date of payment of the last instalment of the loan.
(212) 31st July, 1954.	Loans for development purpose.	2,00,00,000	..	2,00,00,000	Bears interest @ 3½ p.c. repayable in one instalment on 1st October, 1965, interest being recovered half-yearly on the 1st of April and October every year.
(213) 1st October, 1954.	Do. . . .	2,00,00,000	..	2,00,00,000	Do.
	TOTAL—Loans for development purpose.	4,00,00,000	..	4,00,00,000	
(214) 17th December, 1954.	Loans for approved development schemes	2,75,00,000	..	2,75,00,000	Bears interest @ 4 p.c. repayable in seven annual equated instalments, commencing from 1958-59, interest being paid annually.
(215) 3rd March, 1955.	Do. . . .	3,00,00,000	..	3,00,00,000	Do.
(216) 30th March, 1955.	Do. . . .	2,99,84,000	..	2,99,84,000	Do
	TOTAL—Loans for approved development schemes.	8,74,84,000	..	8,74,84,000	
(217) 25th March, 1955.	Loans for Permanent improvement in Scarcity areas.	24,00,000	..	24,00,000	Interest-free for first five years. There after bears interest @ 4½ p.c. repayable in twenty-five instalments, commencing from 1960-61.
(218) 30th March, 1955.	Loans for protection of towns.	50,00,000	..	50,00,000	Do.
(219) 31st March, 1955.	Loans to Cultivators due to draught.	24,94,000	..	24,94,000	Bears interest @ 4 p.c. repayable in ten annual equated instalments, commencing from the first anniversary date of drawal.
(220) March, 1955 .	Loans for expansion of Power facilities to urban and rural areas.	25,00,000	..	25,00,000	Bears interest @ 4½ p.c. repayable twenty-five annual equated instalments, commencing from 1960-61, interest being paid annually.
(221) March, 1955 .	Removal of Khatal from Calcutta.	10,00,000	..	10,00,000	Refunded on 16th May, 1955.
(222) Do. . . .	Do. . . .	5,00,000	..	5,00,000	Do.
	TOTAL—Removal of Khatal	15,00,000	..	15,00,000	
	GRAND TOTAL	104,63,05,358	183,86,706	102,79,18,652	

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.

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

SECTION R.—LOANS AND ADVANCES

BY STATE GOVERNMENTS Dr. Rs. 28,80,12,484

12. 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	1,03,41,020
Loans to Municipalities	68,72,046
Loans to District and other Local Fund Committees	32,68,960
Advances to Cultivators	1,88,61,839
Advances under Special Laws	20,46,141
Miscellaneous Loans and Advances	2,34,63,146
Loans and Advances to displaced persons	22,15,20,496
Loans and Advances under Community Development Programme	11,69,584
	TOTAL (1) 28,75,43,232

(2) Loans to Government Servants—

House-building Advances	2,73,252
Advances for purchase of motor conveyances	1,79,354
Advances for purchase of other conveyances	11,554
Passage Advances	4,935
Other Advances	157
	TOTAL (2) 4,69,252

GRAND TOTAL 28,80,12,484

Loans to Presidency Corporation, etc. Dr. Rs. 1,03,41,020

13. 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 five 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 one 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. 3,61,112 has been paid; and the balance of Rs. 5,38,888 has been sought to be adjusted against the various claims of the Corporation from the Government. The matter is under correspondence.

Loans to Municipalities *Dr. Rs. 68,72,046*

14. 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 eleven municipalities. The matter has been reported to Government.

Loans to District and other Local Fund Committees *Dr. Rs. 32,68,960*

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

As a result of the revised assessment of cess which fell below the original anticipation some loss is apprehended in respect of the loan granted to the 24-Parganas District Board for the Magrahat Drainage Scheme. The interest was fully repaid during 1939-40 and the amounts of cess realised are now being taken towards repayment of principal. The amount outstanding on the 31st March, 1955, in respect of this loan is Rs. 8,09,742. The question of write-off in this case has been taken up by the State Government.

Advances to Cultivators *Dr. Rs. 1,88,61,839*

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

	Dr. Rs.
(i) Loans under Land Improvement Act XIX of 1883	22,74,002
(ii) Agriculturists' Loans Act XII of 1884	1,65,87,093
(iii) Loans to small jute-growers	744
	<hr/>
TOTAL	1,88,61,839
	<hr/>

17. These loans are provided for under certain Acts of Legislature and are primarily intended for affording financial assistance to cultivators in carrying out their work of cultivation especially in times of distress and also

in improving lands. Detailed accounts are kept by the District or Revenue authorities who are also responsible for watching the recoveries of principal and interest. In respect of items (i) and (ii) reports have been received from three districts that the amounts of overdue instalments of principal are, Rs. 1,00,702 and Rs. 7,28,327, and of interest are Rs. 71,043 and Rs. 1,78,413 respectively. Reports from the remaining districts are awaited.

There are discrepancies amounting to Rs. 38,882 and Rs. 26,167 in respect of items (i) and (ii) respectively between the ledger and broadsheet balances, which are under settlement. Out of Rs. 38,882 (net) in respect of item (i), discrepancies amounting to Rs. 6,900, Rs. 17,240 and Rs. 43,998 relate to the years 1951-52, 1952-53 and 1953-54 respectively; while out of Rs. 26,167 (net) in respect of item (ii), discrepancies amounting to Rs. 67, Rs. 3,118, Rs. 498, Rs. 2,768, Rs. 16,968 and Rs. 5,77,938 relate to the years 1946-47, 1947-48, 1950-51, 1951-52, 1952-53 and 1953-54 respectively.

Certificates of acceptance of balance have not yet been received in respect of item (iii). Those in respect of items (i) and (ii) have been received, but there are discrepancies between the ledger balances and those accepted by the administrators in all cases except four in respect of item (i). 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. 23,59,066 was written off as irrecoverable under item (ii).

Advances under Special Laws *Dr. Rs. 20,46,141*

18. The balance is composed of:—

	Dr. Rs.
(i) Zamindary Embankment Advances under Act II (B. C.) of 1882	20,05,281
(ii) Loans under Bengal Agriculture and Sanitary Improvement Act, 1920.	25,337
(iii) Ramnagar Sapua Khal	15,523
TOTAL .	20,46,141

19. 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. 3,727 and Rs. 4,700 respectively between the ledger and broadsheet balances, which are under settlement. Out of the former, Rs. 656, Rs. 585, Rs. 417 and Rs. 2,909 relate to the years 1950-51, 1951-52, 1952-53 and 1953-54 respectively, while the latter relates to 1952-53. Certificate of acceptance of balance is outstanding for item (iii) and in one case each for items (i) and (ii). These are under correspondence.

Miscellaneous Loans and Advances *Dr. Rs. 2,34,63,146*

20. The details of the balance are:—

	Dr. Rs.
(i) Loans to <i>ex-detenus</i>	2,02,194
(ii) Loans to Co-operative Land Mortgage Bank	12,01,496
(iii) Advances to West Bengal Provincial Co-operative Bank and Multi-purposes Societies.	58,28,448

	Dr. Rs.
(iv) Loans to Provincial Co-operative Bank for development of Wool Industry in Kalimpong.	1,50,000
(v) Loans to Fishermen	42,308
(vi) Loans to Traders	22,039
(vii) Loans to Distressed Tailors	14,422
(viii) Cattle Purchase Loan	58,40,352
(ix) Loans under Tank Improvement Scheme	10,94,053
(x) Loans under the scheme for increased provision for aid to Industries.	12,00,197
(xi) Loans to Silk-reelers' and Weavers' Co-operative Society .	31,996
(xii) Loans to Victoria Institution for Girls	62,550
(xiii) Loans to Kamala Girls' School	2,25,000
(xiv) Loans to Manimala Girls' College	42,000
(xv) Loans to Bengal Provincial Railway	90,000
(xvi) Loans for new management of Barasat-Basirhat Light Railway.	5,50,000
(xvii) Loans to Bhuban Mohan Dutta Public Institute	8,399
(xviii) Loans to Shyama Sundari Vidyapith	6,000
(xix) Loans to Ram Krishna Mission Asram	90,000
(xx) Loans to College of Engineering and Technology, Jadavpore	2,88,312
(xxi) Loans to Calcutta University	3,27,000
(xxii) Loans under Grow More Food Campaign	20,30,885
(xxiii) Loans to Individuals and Private Bodies in Cooch Behar .	1,13,351
(xxiv) Loans to Siliguri College	2,950
(xxv) Loans to School Meal Advisory Committee	5,000
(xxvi) Loans for construction of Hostel Building	84,098
(xxvii) Loans to Gokhale Memorial Girls' College	37,637
(xxviii) Loans to Kharagpur College	49,333
(xxix) Loans to Ghum Junior High School	18,000
(xxx) Loans to Tamra Lipta Maha Vidyalaya	39,346
(xxxi) Loans to Ananda Chandra College	75,000
(xxxii) Loans to Ramendra College	20,000
(xxxiii) Loans to Barisha College	37,961
(xxxiv) Loans to Dum Dum Matijheel College	15,200
(xxxv) Loans to Co-operative Society of State Transport Employees	29,186
(xxxvi) Loans under the scheme for supply of raw materials to Chank Artisans.	15,000

	Dr. Rs.
(xxxvii) Loans under the scheme for development of Mat Industry	20,000
(xxxviii) Loans under the scheme for development of Village Oil Crushing Industry.	36,000
(xxxix) Loans for development of Handloom Industry	18,45,100
(xl) Rehabilitation Scheme—Loans to Artisans	12,72,148
(xli) Rehabilitation Scheme—Excavation of Tank	4,00,000
(xlii) Rehabilitation Scheme—Loans to sufferers from subversive political activities.	185
TOTAL .	2,34,63,146

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

The balances agree with those in the broadsheets in all cases except for items (vi), (viii), (ix), (xxii), (xxvi) and (xl), in respect of which discrepancies amounting to Rs. 375, Rs. 3,19,219, Rs. 14,606, Rs. 6,822, Rs. 12,962 and Rs. 10,148 respectively have been noticed and are in course of settlement. Rs. 3,19,219 (net) in respect of item (viii) includes Rs. 2,832, Rs. 398, Rs. 5,371 and Rs. 3,07,405 relating to the years 1946-47, 1950-51, 1952-53 and 1953-54 respectively. Rs. 6,822 (net) in respect of item (xxii) includes Rs. 350, Rs. 26,562 and Rs. 24,203 relating to the years 1950-51, 1952-53 and 1953-54 respectively. Rs. 10,148 (net) in respect of item (xl) includes Rs. 1,099, Rs. 12,690 and Rs. 99,528 relating to the years 1951-52, 1952-53 and 1953-54 respectively. Discrepancies for item (vi) relate to 1953-54 and those for items (ix) and (xxvi) relate to the year under review.

The question of writing off the balance under item (i) is under consideration of the Government. Recoveries in respect of items (ix) and (xli) have been booked under Receipt head and the final adjustment of the balances is under examination of the Government.

Certificates of acceptance of balance are outstanding in respect of items (ii), (iii), (v), (vi), (viii), (ix), (x), (xii), (xvi), (xvii), (xviii), (xxi), (xxii), (xxiv), (xxv), (xxvi), (xxvii), (xxx), (xxxi), (xxxii), (xxvi), (xxxvii), (xxxviii), (xxxix), (xl) and (xlii). A sum of Rs. 20 was written off as irrecoverable under item (xl).

As reported by three districts, the amounts of overdue principal and interest in respect of item (viii) are Rs. 5,11,327 and Rs. 1,18,572 respectively, and those in respect of item (xl) are Rs. 50,460 and Rs. 6,330 respectively. Reports from other districts are awaited.

Loans and Advances to Displaced Persons Dr. Rs. 22,15,20,496

22. The balance consists of :—

	Dr. Rs.
(i) House-building Loans	14,52,99,634
(ii) Loans to Professional men	17,77,293
(iii) Loans to Artisans and Craftsmen	18,48,213

	Dr. Rs.
(iv) Loans to Businessmen	3,48,57,125
(v) Loans to Displaced Students	10,95,131
(vi) Loans to Agriculturists	2,57,12,338
(vii) Loans to Colleges	5,14,240
(viii) Loans to Secondary Schools	20,61,753
(ix) Loans under Dispersal Scheme	2,24,630
(x) Loans for Water Supply	1,31,394
(xi) Loans to Muslim Migrants	50,365
(xii) Loans to Small Traders	76,04,686
(xiii) Loans to Riot Victims	30,350
(xiv) Loans to Fulia Township in Nadia	1,43,856
(xv) Loans to Hospitals	1,50,000
(xvi) Loans under Colonisation Scheme	19,488
TOTAL	22,15,20,496

23. 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. 9,34,04,762 which is yet to be sub-divided into the above mentioned categories; and in respect of this amount there is a discrepancy amounting to Rs. 16,30,110 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. 26,62,035, Rs. 3,60,588, Rs. 2,23,982 and Rs. 6,78,232 relating to the years 1949-50, 1950-51, 1951-52, 1952-53, 1953-54 and 1954-55 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 two of the officers that Rs. 7,28,679 and Rs. 34,164 are overdue on account of principal and interest respectively, and that Rs. 4,71,685 is considered as doubtful assets in the balance. Reports from others are awaited.

Loans and Advances under Community Development

Programme Dr. Rs. 11,69,584

24. Details of the balance are ;—

	Dr. Rs.
(i) Short term finance to Agriculturists	2,08,507
(ii) Loans for waste land reclamation	5,22,598
(iii) Union Wari Tank Fishery Development Scheme	23,545
(iv) Improvement of Tank Fisheries in dry districts	1,42,163

(v) Loans for Rural housing	5,000
(vi) Rural Arts, Crafts and Industries—Rural	1,86,581
(vii) Ditto—Urban	7,500
(viii) Marketing Centre and Storage Godown	66,190
(ix) Loans for Tube well irrigation	7,500
TOTAL	11,69,584

25. 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 amounting to Rs. 2,130, Rs. 975, Rs. 3,400, Rs. 1,385 and Rs. 1,305 between the ledger and broadsheet balances in respect of items (i), (ii), (iii), (iv) and (vi) respectively, which are under reconciliation. Certificates of acceptance of balance have been received in two out of four cases in respect of item (iii) and in three out of five cases in respect of item (iv). Those for the rest of the items are still awaited.

Loans to Government Servants—

	Dr. Rs.
(i) House-building Advances	2,73,252
(ii) Advances for purchase of motor conveyances	1,79,354
(iii) Advances for purchase of other conveyances	11,554
(iv) Passage Advances	4,935
(v) Other advances	157
TOTAL	4,69,252

26. 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. The recoveries are being effected regularly. There are discrepancies amounting to Rs. 1,633, Rs. 3,130 and Rs. 1,360 (all shown in net) between the ledger and broadsheet balances in respect of item (i), (ii) and (iii) respectively. Out of these amounts discrepancies amounting to (a) Rs. 2,248 and Rs. 590 in respect of item (i) relate to 1952-53 and 1953-54 respectively, (b) Rs. 8,806 and Rs. 4,596 in respect of item (ii) relate to 1951-52 and 1953-54 respectively, and (c) Rs. 63 and Rs. 255 in respect of item (iii) relate to 1952-53 and 1953-54 respectively. The discrepancies are under reconciliation.

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

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

27. 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 of Rs. 50 lakhs each were credited to this fund out of the Consolidated Fund of West Bengal 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. 5,86,58,018

28. 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. 5,86,58,018

29. 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	5,14,43,346
Indian Civil Service Provident Fund	21,12,205
Indian Civil Service (Non-European Members) Provident Fund	9,91,553
Contributory Provident Fund	41,07,860
Other Miscellaneous Provident Funds	3,054
	<hr/>
TOTAL	5,86,58,018
	<hr/>

30. 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. 27,64,597, Rs. 24,754, Rs. —4,504 and Rs. 2,28,935 respectively. Out of these, differences amounting to Rs. 26,93,461 Rs. 25,160, Rs. —904 and Rs. 1,99,494 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 account of the individual subscribers in West Bengal. This process of allocation is in progress and after the adjustments made to end of November 1955, the unadjusted balances under the first and fourth heads stood as Rs. 57,845 and Rs. 25,713 respectively. Out of Rs. 57,845 in respect of the first head, Rs. 50,623 relates to the year 1947-48 (Pre-partition) and is under adjustment.

The balances at credit of the individual subscribers on the 31st March 1955 have been communicated to them.

General Provident Fund Cr. Rs. 5,14,43,346

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

Indian Civil Service Provident Fund Cr. Rs. 21,12,205

32. 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. 9,91,553

33. 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. 41,07,860

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

Other Miscellaneous Provident Funds Cr. Rs. 3,054

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

SECTION P.—DEPOSITS AND ADVANCES—

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

	Dr. Rs.	Cr. Rs.
(1) Deposits bearing interest . . . . .	..	51,07,570
(2) Deposits not bearing interest—		
Gross Balance . . . . .	..	13,87,35,221
Investments	71,57,237	..
(3) Advances not bearing interest	1,31,59,550	..
(4) Suspense—		
Investments	45,02,250	..
Other items (Net)	69,56,424	..
TOTAL	3,17,75,461	14,38,42,791

Deposits bearing interest Cr. Rs. 51,07,570

37. This part consists of the following :—

	Cr. Rs.
(i) Reserve Funds—	
Depreciation Reserve Fund of Government Bus Services	45,22,570
Depreciation Reserve Fund—Electricity	5,72,800
(ii) Other Deposits—	
Deposit Account of Electricity Scheme	12,200

Depreciation Reserve Fund of Government Bus Services *Cr. Rs. 45,22,570*

38. 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. 5,72,800*

39. The details are :—

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

40. 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. 12,200*

41. 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 interets—

	Dr. Rs.	Cr. Rs.
Gross Balance . . . . .	..	13,87,35,221
Investments	71,57,237	..

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

	Dr. Rs.	Cr. Rs.
(1) Sinking Funds—		
Gross Balance . . . . .	..	99,52,576
Investments	40,21,600	..
(2) Reserve Funds—		
Gross Balance . . . . .	..	1,38,08,460
Investments	31,35,637	..
(3) Other Deposit Accounts . . . . .	..	11,49,74,185

Sinking Funds—

Appropriation for reduction or avoidance of Debt— Sinking Funds.	Cr. Rs.	99,52,576
Sinking Fund Investment Account	Dr. Rs.	40,21,600

43. The Credit Balance represents accumulations in Sinking Funds created by the State Government for redemption of the 3½ per cent. West Bengal Loan 1962, 4 per cent. West Bengal Loan 1964 and 4 per cent. West Bengal Loan 1963. 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. 39,96,000, Rs. 26,62,000 and Rs. 30,00,000 on account of the above mentioned three loans respectively, and Rs. 2,94,576 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.	1,38,08,460
Investments	Dr. Rs.	31,35,637

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

	Dr. Rs.	Cr. Rs.
West Bengal Famine Insurance Fund—		
Gross Balance . . . . .	..	15,05,379
Investments	9,93,546	..
Depreciation Reserve Fund—		
Government Presses	—	8,96,479
Fund for the promotion of education amongst educationally backward classes . . . . .	..	52,673
Reserve Fund for protection of Sugar Industry .	..	69,106
General Reserve Fund for Cooch Behar—		
Gross Balance . . . . .	..	1,12,84,823
Investments	21,42,091	..
TOTAL	{ Gross Balance Investments	1,38,08,460
		31,35,637

West Bengal Famine Insurance Fund—

Gross balance Cr. Rs. 15,05,379

Investments Dr. Rs. 9,93,546

45. 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 :—

3 per cent. Loan of 1963-65 for Rs. 10,10,600 purchased at . . .	Rs. 9,93,546*
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The market value of the above on the 31st March, 1955, was Rs. 9,46,174.

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

Depreciation Reserve Fund—Government Presses . Cr. Rs.8,

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.

Fund for the promotion of education amongst educationally backward classes Cr. Rs. 52,673

47. 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. 69,106

48. 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.

There is a difference of Rs. 894 between the ledger and broadsheet balances which is under adjustment.

*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.

General Reserve Fund for Cooch Behar—

<i>Gross Balance</i>	<i>Cr. Rs. 1,12,84,823</i>
<i>Investments</i>	<i>Dr. Rs. 21,42,091</i>

49. This Fund is intended to accommodate the surplus assets of the former State of Cooch Behar on the date of its merger with West Bengal. It is earmarked for being spent for the benefit of the people of Cooch Behar. The Fund is administered by the Government of West Bengal in consultation with the Government of India. It is sub-divided into two heads, *viz.*, (i) General Reserve Fund and (ii) General Reserve Fund Investment Account.

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

(i) The head "General Reserve Fund" was credited provisionally with the cash balance of the former State of Cooch Behar which comprised cash as well as securities, shares and deposits lying with the State Bank of Cooch Behar and the Imperial (now State) 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. 14,37,948
(2) Money lying with the Imperial (now State) Bank of India	Rs. 1,43,343
(3) Government Securities	Rs. 5,60,800

Regarding item (1) Rs. 12,84,311 received from the Bank in G. P.-Notes and National Savings Certificates, is awaiting adjustment in the accounts; Rs. 50,000, realised in cash and credited to a wrong head, is under readjustment; and Rs. 1,03,637 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 (now the State Bank) of India. They have been received by the Deputy Commissioner and the question of their disposal is under consideration of the Government. Regarding item (3) the amount represents the value of three Stock Certificates for Rs. 1,79,500, Rs. 1,76,000 and Rs. 2,05,300. The question of depositing them in the Safe custody of the Reserve Bank of India is under consideration of the Government.

Other Deposits Accounts Cr. Rs. 11,49,74,185

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

	Cr. Rs.
Deposits of Local Funds	1,85,43,355
Civil Deposits	8,75,40,062
Other Accounts	88,90,768
TOTAL	11,49,74,185

Deposits of Local Funds Cr. Rs. 1,85,43,355

51. 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 :—

52. The balance is distributed among the following classes of Funds :—

	Cr. Rs.
(a) District Funds	21,49,174
(b) Municipal Funds	30,70,486
(c) Education Funds	1,30,12,416
(d) Medical and Charitable Funds	29,052
(e) Other Miscellaneous Funds	2,82,227
TOTAL .	<u>1,85,43,355</u>

a) *District Funds* Cr. Rs. 21,49,174

53. The balance is composed of :—

	Cr. Rs.
(i) District Funds	20,78,510
(ii) Union Funds	2,857
(iii) Village Chowkidari Fund in Cooch Behar	67,807
TOTAL .	<u>21,49,174</u>

54. In respect of the District Funds there was a discrepancy of Rs. 140 between the ledger and broadsheet balances out of which Rs. 59, Rs. 3 and Rs. 2, relating to the years 1949-50, 1953-54 and 1954-55 respectively, are under reconciliation. The rest has since been settled. Balances have not been accepted in six cases ; these are under correspondence.

Balance in respect of the Union Funds has not been accepted in one case.

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

(b) *Municipal Funds* Cr. Rs. 30,70,486

55. The balance is composed of :—

	Cr. Rs.
Municipal Funds	25,92,486
(ii) Garden Reach Municipality Improvement Fund	4,78,000
TOTAL .	<u>30,70,486</u>

56. 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. 4,192, relating to 1952-53 between the ledger and broadsheet balances which is under reconciliation.

Four 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. 1,30,12,416

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

	Cr.
(i) Secondary Education Fund	35,62,200
(ii) Presidency College Graduate Scholarship Fund	5,238
(iii) District Primary Education Fund	94,35,505
(iv) Durga Charan Laha's Scholarship Fund	9,091
(v) Education Funds in Cooch Behar	382
	<hr/>
TOTAL	1,30,12,416
	<hr/>

58. There are discrepancies amounting to Rs. 82,547 and Rs. 73,802 between the ledger and broadsheet balances in respect of items (i) and (iii) respectively, which are under reconciliation. Rs. 82,547 in respect of item (i) includes Rs. 654 relating to 1953-54.

As regards item (i) the balance has been accepted in five cases out of thirteen. Certificate of acceptance of balance in respect of item (ii) is still awaited. As regards item (iii) balance has been accepted in eight cases out of thirteen. Certificate of acceptance of balance has been received in respect of item (iv). Actions are being taken 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.

59. 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) Bhubar 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. 29,052

60. The balance is composed of the following :—

	Cr. Rs.
(i) Pilgrims' Lodging House Fund	1,001
(ii) Bengal Famine Orphan Fund	17,014
(iii) Ramlal Mukherjee's Endowment Fund	11,037
TOTAL .	29,052

61. The above balances agree with those in the broadsheets. Certificates of acceptance of balance have been received in all cases except for item (i), which is under correspondence.

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

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

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

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

(e) *Other Miscellaneous Funds* Cr. Rs. 2,82,227

63. This balance is composed of the following :—

	Cr. Rs.
(i) Zoological Garden Fund	17,878
(ii) Christian Burial Board Fund	24,257
(iii) Mohamedan Burial Board Fund	2,787
(iv) K. G. Engineering Institute Fund	1,15,027
(v) B. L. Mukherjee's Trust Fund	21,047
(vi) Cinematograph Act Fund	2,88,649
(vii) Bengal State-aid to Industries Act Fund	2,828
(viii) Mohsin Endowment Fund	480
(ix) Other Miscellaneous Funds in Cooch Behar	—1,91,635
TOTAL	2,82,227

64. There are discrepancies amounting to Rs. 177 and Rs. 192 between the ledger and broadsheet balances in respect of items (v) and (vi) respectively. The amounts relate to the year 1953-54 and are in course of settlement.

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

Item (ix) consists of a number of miscellaneous funds for which proper details are not available. The minus balance is due to a wrong adjustment in the accounts for 1953-54, the rectification of which is under correspondence with the Cooch Behar authorities.

65. 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 licences to cinemas and is under the control of the Board of Censors, West Bengal.

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

(viii) *Mohsin Endowment Fund*.—The Fund was created out of an endowment made by Haji Mohammed Mohsin for granting scholarship 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.

(ix) *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. 8,75,40,062

66. 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	1,94,42,765
(ii) Cess collection for other districts	9,49,845
(iii) Cooch Behar <i>Debottar</i> Fund	1,19,672
(iv) Earnest Money Deposits received in the Forest Department	—833
(v) Civil Courts' Deposits	1,52,54,621
(vi) Small Cause Courts' Deposits	85,186
(vii) Criminal Courts' Deposits	18,11,820
(viii) Personal Deposits	2,11,75,411
(ix) Police Deposits	2,44,976
(x) Litigation Fund	42,015
(xi) Warders' Benefit Fund	25,821
(xii) Vagrancy Directorate : Benefit Fund for the guarding and menial staff	176

(xiii) Public Works Deposits	1,70,24,383
(xiv) Construction Board Deposits	12,87,325
(xv) Charitable Endowment Fund	2,97,688
(xvi) Deposits of Jute Cess Fund	1,66,950
(xvii) Unclaimed deposits in the General Provident Fund	2,223
(xviii) Unclaimed deposits in the Contributory Provident Fund	2,724
(xix) Deposits on account of cost price of liquor, <i>ganja</i> and <i>bang</i>	2,83,658
(xx) Deposits for work done for Public bodies or private individuals	70,89,763
(xxi) Deposits of the Chairman, Calcutta Improvement Trust	72,376
(xxii) Deposits for sanitary works done for local bodies	20,21,854
(xxiii) Deposits on account of sale proceeds of stocks of black-listed shops and private hoarders	1,23,024
(xxiv) Deposits for evacuation of Displaced Persons from East Bengal	72
(xxv) Deposits made by candidates for State Legislature	15,475
(xxvi) Deposits made for Election Petitions	1,000
(xxvii) Municipal taxes on Government residential buildings	72
TOTAL	8,75,40,062

67. 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 accounts consists mainly in agreeing the balance with that claimed by the administrator.

	<i>Cr. Rs.</i>
(i) <i>Revenue Deposits</i>	1,94,42,765
(ii) <i>Cess collection for other districts</i>	9,49,845
(iv) <i>Earnest Money Deposits received in the Forest Department</i>	—833
(v) <i>Civil Courts' Deposits</i>	1,52,54,621
(vi) <i>Small Cause Courts' Deposits</i>	85,186
(vii) <i>Criminal Courts' Deposits</i>	18,11,820

68. As a result of verification of the balances shown against items (i), (v), (vi) and (vii) with those in the proofsheets, discrepancies amounting to Rs. 40,41,914, Rs. 45,42,881, Rs. 23,500 and Rs. 2,43,920 respectively shown in net, 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. —11,660 in respect of item (i), Rs. —1,938 in respect of item (v) and Rs. —397 in respect of item (vii) relating to the year 1953-54.

The balance pertaining to item (ii) differs from that of the proofsheets by Rs. 440 (net) which includes Rs. 7,649 relating to 1953-54. The difference is under reconciliation.

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

(iii) *Cooch Behar Debottar Fund* *Cr. Rs. 1,19,672*

69. 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. A proposal for transferring the fund money to the State revenues is under consideration of the Government.

(viii) *Personal Deposits* *Cr. Rs. 2,11,75,411*

70. The balance is in excess of the aggregate amount outstanding in the proofsheets by Rs. 3,49,057.

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 of the difference has since been settled except for Rs. —1,43,229 and Rs. —3,57,504 relating to 1953-54 and 1954-55 respectively which are under reconciliation.

There were altogether four hundred and seventy Personal Ledger Accounts open in the various treasuries of West Bengal at the end of the year 1953-54. Twelve Personal Ledger Accounts were closed and thirteen new Accounts opened with the sanction of the competent authority during the year under review.

Balances of the various Personal Ledger Accounts as arrived at in the broadsheets agree with those shown in the treasury *plus* and *minus* memoranda in all cases except seven. These are under settlement. Certificates of correctness of balances of the Personal Ledger Accounts have not been received in two hundred and twelve cases which include sixteen for 1950-51, twenty five for 1951-52, fortysix for 1952-53 and fifty for 1953-54.

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	2,84,08,524
	Total credits during the year	7,92,72,509
8,65,05,622	Total debits during the year . . . . .	..
2,11,75,411	Closing Balance . . . . .	..
<hr/>		
10,76,81,033	..	10,76,81,033
<hr/>		

	Cr. Rs.
(ix) <i>Police Deposits</i>	2,44,976
(x) <i>Litigation Fund</i>	42,015
(xi) <i>Warders' Benefit Fund</i>	25,821
(xii) <i>Vagrancy Directorate : Benefit Fund for the guarding and menial staff</i>	176

71. 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 broadsheets. There are no broadsheets 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 balance has not been received in respect of the item (ix). 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.

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

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

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

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

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

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

	<i>Cr. Rs.</i>
(xiii) <i>Public Works Deposits</i>	1,70,24,383
(xiv) <i>Construction Board Deposits</i>	12,87,325

73. The balances pertaining to items (xiii) and (xiv) represent the deposits made in cash by the contractors and departmental subordinates, deposits for work to be done, sums due to contractors on closed accounts and other miscellaneous deposits. In these two cases there are discrepancies amounting to Rs. 1,287 and Rs. 1,000 respectively between the ledger and broadsheet balances ; these are under reconciliation. Certificates of acceptance of balance have not been received in twenty-eight cases in respect of Public Works Deposits, and in two 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. 2,97,688</i>
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74. 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. It is in course of transfer.

(xvi) <i>Deposits of Jute Cess Fund</i>	<i>Cr. Rs. 1,66,950</i>
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75. 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 broadsheet balances relating to 1953-54, which is under settlement.

(xvii) <i>Unclaimed Deposits in the General Provident Fund</i>	<i>Cr. Rs. 2,223</i>
(xviii) <i>Unclaimed Deposits in the Contributory Provident Fund</i>	<i>Cr. Rs. 2,724</i>

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

(xix) <i>Deposits on account of cost price of liquor, ganja and bhang</i>	<i>Cr. Rs. 2,83,658</i>
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77. 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. 11,484 between the ledger and broadsheet

balances being the net result of several items including Rs. 541 and Rs. 7,696 relating to 1951-52 and 1953-54 respectively, which is under reconciliation. Balances have not been accepted in four cases out of twelve. These are under correspondence.

(xx) *Deposits for work done for Public bodies or private individuals* Cr. Rs. 70,89,763

(xxi) *Deposits of the Chairman, Calcutta Improvement Trust* Cr. Rs. 72,376

78. 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. 67,145 and Rs. 1,98,964 between the ledger and broadsheet balances pertaining to the items (xx) and (xxi) respectively are under reconciliation. The former item is the net result of discrepancies including Rs. 1,200, Rs. 2,800, Rs. 5, 633, Rs. 68,218 Rs. 21,618, Rs. 80,616, Rs. 398 and Rs. 1,82,977 relating to the years 1942-43, 1945-46, 1947-48, 1948-49, 1950-51, 1951-52, 1952-53 and 1953-54 respectively, while the latter is composed of Rs. 1,036 and Rs. 2,00,000 relating to 1953-54 and 1954-55 respectively. In respect of the former head balances have not been accepted as correct in twelve cases. Certificate of acceptance of balance for the latter head is also outstanding. These are under correspondence.

(xxii) *Deposits for sanitary works done for local bodies* Cr. Rs. 20,21,854

79. 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 four cases.

(xxiii) *Deposits on account of sale-proceeds of stocks of black-listed shops and private hoarders* Cr. Rs. 1,23,024

80. 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. 24,289 between the ledger balance and that of the broadsheet, which is under settlement.

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

81. 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. The balance has since been cleared in the accounts for 1955-56.

(xxv) *Deposits made by the candidates for State Legislature* Cr. Rs. 15,475

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

82. Deposits made by 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. 900 between the ledger and broadsheet balances, which is under settlement.

(xxvii) *Municipal taxes on Government residential buildings* Cr. Rs. 72

83. The balance represents credits wrongly taken under the Deposit head, which are in course of re-adjustment.

Other Accounts Cr. Rs. 88,90,768

84. 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.

	<i>Cr. Rs.</i>
Subventions from Central Road Fund	14,18,329
Deposit Account of the grant made by the Indian Central Jute Committee.	23,301
Deposit Account of the grant made by the Indian Council of Agricultural Research.	1,48,679
Deposit Account of the grant made by the Indian Central Sugarcane Committee.	1,78,195
Deposit Account of grants from the Central Government for the development of Handloom Industries.	—3,443
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	2,77,825
Deposit Account of the grant made by the Indian Central Oil Seeds Committee.	25,278
Deposit Account of Securities held by Government	3,17,107
Deposit Account of grant made by the Central Tea Board	91,081
Deposit Account of the grant made by the Council of Scientific and Industrial Research.	10,968
Deposit Account of the grant made by the Indian Central Arecanut Committee.	2,930
Deposit Account of the grant made by the Indian Central Coconut Committee.	23,386
Deposit Account of grant from the Indian Central Tobacco Committee . .	3,428
Deposit Account of the grant from the Worksmen's benefit fund of the Government of India.	32,333
Deposit Account of the grants made by the Government of India to the Calcutta Improvement Trust for Subsidised Industrial Housing Scheme.	1,56,000
Deposit Account of Local Development Works grant Fund	—45,017
Total	<u>88,90,768</u>

Subventions from Central Road Fund Cr. Rs. 14,18,329

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

	<i>Cr. Rs.</i>
Deposit Account of the grant made by the Indian Central Jute Committee.	23,301
Deposit Account of the grant made by the Indian Council of Agricultural Research.	1,48,679
Deposit Account of the grant made by the Indian Central Sugarcane Committee.	1,78,195

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

There are discrepancies of Rs. 5,145 and Rs. 3,324 in respect of the balances of the first and the second deposit head respectively, which are under reconciliation.

Deposit Account of grants from the Central Government for the development of Handloom Industries Cr. Rs. —3,443

87. 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. The minus balance is due to a wrong debit which has since been withdrawn in the accounts for 1955-56.

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

88. The above amount representing State Government's share of the food procurement bonus payable by the Government of India was credited to the above deposit head. The expenditure on schemes financed from procurement bonus is recorded under the appropriate service heads and an amount equivalent to the amount of expenditure to be met from the bonus should be transferred to the corresponding revenue heads each year from the deposit account mentioned above. This adjustment could not be carried out as the statement of expenditure, on the basis of which such adjustment is to be made, contained some discrepancies with accounts figures. These discrepancies have now been reconciled ; and the question of adjustment of the balance is under correspondence with the State Government.

Deposit Account of grant made by the Central Silk Board Cr. Rs. 2,77,825

89. 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.

*Deposit Account of grant made by the Indian
Central Oil Seeds Committee Cr. Rs. 25,278*

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

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

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 Deposit head has since been closed by transferring the amount to the State revenues.

*Deposit Account of grant made by the Central Tea
Board Cr. Rs. 91,081*

92. 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. 10,968*

93. This deposit head was opened in the accounts to receive the grants made by the Council of Scientific and Industrial Research and expenditure met therefrom in connection with the scheme of leather research work at the Bengal Tanning Institute. The Council maintains control of expenditure from the grants made by it. There is a difference of Rs. 10,475 between the ledger and broadsheet balances, which is under reconciliation. Acceptance of balance is still under correspondence.

*Deposit Account of the grant made by the Indian
Central Arecanut Committee Cr. Rs. 2,930*

94. 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 grant made by the Indian
Central Cocoanut Committee Cr. Rs. 23,386*

95. 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. 3,428*

96. 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.

Deposit Account of the grant from the Worksmens' benefit fund of the Government of India Cr. Rs. 32,333

Deposit Accounts of the grants made by the Government of India to the Calcutta Improvement Trust for Subsidised Industrial Housing Scheme Cr. Rs. 1,56,000

97. The balances represent credits booked under the above deposit heads, provisionally opened to accommodate grants from the Worksmens' benefit fund of the Government of India to meet expenditure on the welfare of workers in the State of West Bengal, as well as grants received from the Government of India for payment to the Calcutta Improvement Trust in connection with the Subsidised Industrial Housing Scheme.

Deposit Account of Local Development Works grant Fund Cr. Rs. —45,017

98. This deposit head is intended to receive grants from the Government of India towards the execution of local development works relating to rural water-supply, agricultural improvements etc., as well as contributions realised from the beneficiaries of the schemes.

The minus balance is due to non-receipt of some credits under this Deposit head on account of local contributions which have been wrongly credited to Revenue head by the departmental officers. The matter is under correspondence.

Advances not bearing interest **Dr. Rs. 1,31,59,550**

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

	<i>Dr. Rs.</i>
Advances Repayable	1,02,82,389
Permanent Advances	12,93,264
Accounts with the Reserve Bank	9,065
Accounts with the Government of Burma	6,00,107
Accounts with the Government of Pakistan	9,76,417
Accounts with Part B States	—1,692
Total	1,31,59,550

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

Advances Repayable **Dr. Rs. 1,02,82,389**

101. The Advances Repayable include (i) various special accounts of large advances or of recurring outlay which are recoverable from different sources and (ii) a number of petty miscellaneous advances arising in the course of business and recoverable within a short time. The former are usually watched by separate accounts working up to the ledger ; the latter are recorded in detail

and recoveries watched in the "Objection Books", but only pass as a single account upon the ledger. In the latter case the ledger balance has to be agreed with the aggregate of the details in the "Objection Books" and in the former similar reconciliation is necessary in those cases in which different classes of transactions are included in the same account. The balances outstanding under this head comprise mostly balances of payments made to officers of Government.

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

	<i>Dr. Rs.</i>
<i>Civil Advances—</i>	
Objection Book Advances	27,02,679
Administrator General's Advances	750
Public Works Advances—Takavi Works Advances	60,52,730
Construction Board Advances—School Building Advances	4,12,224
<i>Special Advances</i>	11,12,385
<i>Forest Advances</i>	1,621
Total	<u>1,02,82,389</u>

Objection Book Advances *Dr. Rs. 27,02,679*

103. The balance represents the total amount outstanding in the "Objection Books" as described in Paragraph 101 above. Discrepancies amounting to Rs. 1,31,575 between the ledger balances and those in the Objection Books are under settlement. These include Rs. 4,471 relating to 1952-53. Out of the sum outstanding Rs. Rs. 4,84,439 has since been adjusted and the balance is in course of adjustment. A sum of Rs. 15,77,219 in the outstanding balance relates to the pre-merger Cooch Behar State, proper details of which are not available.

Administrator General's Advances *Dr. Rs. 750*

104. This head records the advances drawn by the Administrator General for meeting the costs of obtaining letters of Administration of the estates under his management. The balance has since been recovered from the estate concerned and adjusted in the accounts for 1955-56.

Public Works Advances—Takavi Works Advances *Dr. Rs. 60,52,730*

105. Advances placed at the disposal of the Executive Engineers, Public Works Divisions, for the execution of Takavi Works are recorded under this head. 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—Zemindary Embankment Advances" 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. 4,12,224*

106. 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. The amount advanced is treated as loan and is recoverable only when buildings are completed. As no such building has yet been completed no recovery has been made.

Special Advances *Dr. Rs. 11,12,385*

107. 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. 3,000, Rs. 382, Rs. 4,215, Rs. 77,900, Rs. 2,000, Rs. 1,117, Rs. 2,035, Rs. 66 and Rs. 729 in respect of the items mentioned in para 108 *viz.* (i), (v), (xix), (xx), (xxiii), (xxvi), (xxxi), (xxxiii) and (xxxiv) respectively. Rs. 382 in respect of item (v) is the net result of discrepancies including Rs. 850, Rs. 185, Rs. 1,157 and Rs. 110 relating to the years 1947-48, 1949-50, 1950-51 and 1953-54 respectively. Rs. 4,215 in respect of item (xix) consists of Rs. 668 and Rs. 3,547 relating to 1952-53 and 1953-54 respectively. Rs. 3,000 for item (i) and Rs. 2,000 for item (xxiii) relate to the years 1953-54 and 1952-53 respectively. The rest of the discrepancies relates to the year under review. The differences are in course of settlement.

Advances in respect of the items (i), (iii), (v), (vi), (viii), (xv), (xix), (xx), (xxiv), (xxvi), (xxvii), (xxx), (xxxi), (xxxiii), (xxxiv) and (xxxviii) detailed below are under correspondence with the authorities concerned for acceptance of balance or for final adjustment.

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

	<i>Dr. Rs.</i>
(i) Advances to students and other Indians in the United Kingdom.	19,485
(ii) Advances for the erection of filatures	11,534
(iii) Advance to the Director of Fisheries	3,645
(iv) Zemindary Embankment Advance	13,804
(v) Advances to persons rendered destitute by Famine of 1943	1,43,895
(vi) Advances for helping riot-affected people	2,637
(vii) Advances to the Deputy Commissioner of Police, Enforcement Branch, for test purchase.	5,000
(viii) Advances to fishermen for construction of huts	19,329
(ix) Advances for purchase of cloth	10,084
(x) Advances for reclamation of waste lands	900
(xi) Advances in connection with expenditure on account of National Cadet Corps.	17,738
(xii) Advance to the Principal, Krishnagar College	—12
(xiii) Advances to Albert Victor Leper Hospital	60,000
(xiv) Advance to Railways	1,775

	<i>Dr. Rs.</i>
(xv) Advances to Deputationists for higher education abroad . . .	33,234
(xvi) Advance to East Bengal Wing of the Application Committee . . .	3,000
(xvii) Advances to the Secretary of Services, Post-war Reconstruction Trust Fund Committee.	140
(xviii) Advance to the Administrator, Sussex Trust Fund	23,905
(xix) Revolving Capital for Training-cum-Works Scheme	2,69,000
(xx) Revolving Capital for Production Centre	80,000
(xxi) Advance to the Dental Council	2,000
(xxii) Advance to the Calcutta Medical Aid and Research Society, Jadavpur.	1,00,000
(xxiii) Advance to the Director of Agriculture for Establishment of a Training-cum-Development Centre.	30,409
(xxiv) Advance to the Deputy Director of Industries for running Sales Emporium.	10,500
(xxv) Advances in connection with the visit of the Turkish Parliamentary Delegation.	1,500
(xxvi) Advances to the Agricultural Inspectors and Union Agricultural Assistants.	2,477
(xxvii) Advance for Union Board Elections	34
(xxviii) Decretal amount deposited with the Sub-judge's Court, Jalpaiguri	8,653
(xxix) Advance to Dr. D. R. Sarkar doing research work in Vienna Academy of Medicine.	1,960
(xxx) Advances under Community Development Projects	2,755
(xxxi) Advances for the relief of Distressed Spinners and Weavers . . .	1,17,565
(xxxii) Advance to the Director of Fisheries for the Development of Beel fishery.	40
(xxxiii) Advances for distribution of Capital goods to needy fishermen . .	17,006
(xxxiv) Advances for the scheme of Development of Tank fisheries in West Bengal by setting up nursery units in the rural areas of the State.	- 297
(xxxv) Advances to paddy huskers under Paddy Husking Scheme . . .	5,000
(xxxvi) Advance to the Principal, Presidency College	12,000
(xxxvii) Liquidation Proceedings in the matter of Indian Semal Cotton Plantations Ltd.	1,000
(xxxviii) Advances to Government servants in Cooch Behar and Jalpaiguri affected by flood in 1954.	80,690
Total	11,12,385

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

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

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

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

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

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

The advance was granted for financing the scheme for procurement and transport of fish from the Sunderbans estuarine fisheries to Calcutta. There was a discrepancy between the ledger balance and that admitted by the administrator, which has since been reconciled.

(iv) *Zemindary Embankment Advance—*

The advance was sanctioned by the Government of West Bengal to meet expenses in connection with the embankments. The amount has since been written off in the accounts of 1956-57.

(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—*

Advance was granted to the Officers of the Police department and to the Superintendent, West Bengal Government Press, for supply of cloth to their Staff. The balance represents the debit not accepted by the administrator, the settlement of which is under correspondence.

(x) *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 connec-

tion 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.

(xi) *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.

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

The *minus* balance represents an excess adjustment which is under investigation.

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

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

(xiv) *Advance to Railways—*

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

(xv) *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 in instalments.

(xvi) *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 has since been recovered and adjusted in the accounts for 1955-56.

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

Advances granted to the Secretary of Services Post-war Reconstruction Committee for meeting expenditure were booked under this head. The balance represents a wrong debit which has since been withdrawn.

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

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

(xix) *Revolving Capital for Training cum Work Scheme.*

(xx) *Revolving Capital for Production Centre.*

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 and production centres are recorded under this head.

(xxi) *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.

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.

(xxiii) *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.

(xxiv) *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.

(xxv) *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 amount has since been recovered from the Government of India and the balance cleared in the accounts for 1955-56.

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

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

(xxvii) *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. The balance is in course of recovery.

(xxviii) *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.

(xxix) *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.

(xxx) *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. These are in course of recovery.

(xxxii) *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.

(xxxiii) *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 and the balance cleared in the accounts for 1955-56.

(xxxiv) *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.

(xxxv) *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 spawns, preparation of tanks etc., and such other purposes as may be necessary for the implementation of the scheme. The *minus* balance is due to some wrong adjustment which is under reconciliation.

(xxxvi) *Advances to paddy huskers under Paddy Husking Scheme—*

Advances were granted to paddy huskers under Rule 68 of the Famine Manual and accommodated under this head.

(xxxvii) *Advance to the Principal, Presidency College—*

Advances were granted to the Principal, Presidency College, Calcutta for meeting supplementary arrear Corporation Taxes in respect of the Hindu Hostel attached to the college.

(xxxviii) *Liquidation Proceedings in the matter of Indian Semal Cotton Plantations Ltd.—*

The balance represents the charges in connection with the liquidation proceedings in the matter of Indian Semal Cotton Plantations Ltd. (in liquidation) which have been accommodated under this head.

(xxxviii) *Advances to Government servants in Cooch Behar and Jalpaiguri affected by flood in 1954—*

Advance of pay was granted to permanent Government servants in the districts of Cooch Behar and Jalpaiguri who sustained losses or damage to their properties on account of the flood of 1954. Advance is recoverable in not more than twelve monthly instalments commencing from the second month following the drawal and is in course of recovery.

Forest Advances *Dr. Rs. 1,621*

110. 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. 87 has since been adjusted. Acceptance of the balance is still awaited from the departmental authority.

Permanent Advances **Dr. Rs. 12,93,264**

111. The balances have not been accepted by the officers concerned in thirty seven cases. There are certain discrepancies amounting to Rs. 507 between the ledger balance and that of the broadsheets. These include Rs. 100 relating to the year 1953-54 and are under reconciliation.

Accounts with the Reserve Bank **Dr. Rs. 9,065**

112. 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, 1955. This has since been adjusted in the accounts of 1955-56.

Accounts with the Government of Burma **Dr. Rs. 6,00,107**

113. 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. 5,88,276 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. 9,76,417**

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

Accounts with Part B States **Dr. Rs.—1,692**

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

There was a difference amounting to Rs. 925 between the ledger and broad-sheet balances, which has since been settled except for Rs. 50, which is under settlement. All the items which comprise the balance have been cleared except for an item of Rs. 11 which is under adjustment.

Suspense—

	Dr. Rs.
Investments	45,02,250
Other Items	69,56,424

116. 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	2,21,28,038	4,49,33,920
(ii) Cheques and Bills	1,60,27,552	..
(iii) Departmental and Similar Accounts	1,78,094

Total—Other Items	3,81,55,590	4,51,12,014
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Net Dr. Rs.	69,56,424
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Investments—

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

117. The balance under this head represents the market value of securities held by the Government of Bengal on account of the Reserve Fund of the Official Assignee, the Steam Boilers Inspection Fund and the Suitors' Fund as it stood on the 31st March, 1940, when the securities, which were previously kept outside the Government accounts, were brought within the accounts and the market value (as on the 31st March, 1944) of the securities worth Rs. 13,900 purchased in 1943-44 on account of the Suitors' Fund. The market value of the securities in hand on the 31st March, 1955 was Rs. 39,16,222.

Other Items—

	Cr. Rs.	Dr. Rs.
(i) <i>Suspense Accounts</i>	2,21,28,038	4,49,33,920

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

Suspense Accounts—	Cr. Rs.	Dr. Rs.
Objection Book Suspense	20,95,718	42,73,215
Recoveries of Service Payments	1,62,342	..
Departmental Adjusting Account	6,52,246	3,55,103

English Stores Suspense Account . . . . .	..	92,347
Central Accounts Office—		
Reserve Bank Suspense	1,14,973	..
Undivided Bengal Suspense	1,91,02,759	4,02,13,255
	Total .	2,21,28,038 4,49,33,920
		}
<i>Objection Book Suspense</i>		<i>Cr. Rs.</i> 20,95,718
		<i>Dr. Rs.</i> 42,73,215

119. The entries under this head represent transactions which due to insufficient information or other reasons cannot be allocated to the proper head of account. They also include transactions made on behalf of third parties. The clearance of these items is watched through Objection Books and Broad sheets. There are discrepancies amounting to Rs. 1,73,747 (including an item of Rs. 247 relating to 1952-53) in respect of the credit balance, between the ledger balances and those of the broadsheets, which are under reconciliation. Out of the outstanding balances, sums of Rs. 3,51,784 and Rs. 17,21,785 respectively, have since been adjusted, and the rest is under settlement. The balances include Rs. 19,21,261 and Rs. 8,79,838 respectively, pertaining to the pre-merger Cooch Behar State; necessary particulars for the clearance of those items are not fully available.

Recoveries of Service Payments *Cr. Rs.* 1,62,342

120. 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

{	<i>Cr. Rs.</i> 6,52,246
{	<i>Dr. Rs.</i> 3,55,103

121. 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. 2,47,811 and Rs. 2,85,650 respectively have since been adjusted and the rest are in course of adjustment.

English Stores Suspense Account *Dr. Rs.* 92,347

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

Central Accounts Office—

Reserve Bank Suspense *Cr. Rs.* 1,14,973

123. 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. Most of the items have since been adjusted and the rest are in course of adjustment.

<i>Undivided Bengal Suspense</i>	{	<i>Cr. Rs. 1,91,02,759</i>
		<i>- Dr. Rs. 4,02,13,255</i>

124. 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.

(ii) *Cheques and Bills—*

<i>Pre-audit cheques</i>	<i>Cr. Rs. 1,60,27,552</i>
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125. The balance represents the value of the cheques issued but remaining unpaid on the 31st March, 1955. Cheques aggregating Rs. 3,76,082 have not yet been cashed. There is a discrepancy of Rs. 23,80,627 between the ledger balance as shown above and that in the register of outstanding cheques owing to the fact that the value of the cheques equivalent to the aforesaid sum issued before the date of partition and cashed afterwards was kept segregated in the accounts under the head "Undivided Bengal Suspense". The amount is awaiting final adjustment.

(iii) *Departmental and Similar Accounts—*

<i>Civil Departmental Balances</i>	<i>Dr. Rs. 1,78,094</i>
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126. The balance is composed of the following items :—

	Dr. Rs.
Sealdah Small Cause Court	6,023
Public Works Cash Balance	72,989
Sanitary Works Cash Balance	6,442
Construction Board Cash Balance	1,095
Chaklajat Cash Balance	74,369
P. W. D. (Cooch Behar) Cash Balance	17,156
Forest	20
	Total
	1,78,094

127. 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 and broadsheet balances as well as those intimated by the disbursing officers in respect of Public

Works and Sanitary Works Cash Balances arising out of mispostings in accounts which are under settlement. The Chaklajat and P.W.D. (Cooch Behar) Cash Balances have not yet been acknowledged.

SECTION S.—REMITTANCES Dr. Rs. 2,15,36,836

I.—Remittances within India—

128. This head consists of:—

	Cr. Rs.	Dr. Rs.
Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller.	..	87,64,467
Reserve Bank of India Remittances	11,67,574	..
Adjusting Account between Central and State Governments	..	1,39,31,489
Adjusting Account with Railways	20	..
Inter-State Suspense Account . . . . .	..	8,474
	<hr/>	
Total .	11,67,594	2,27,04,430
	<hr/>	
	Net Dr. Rs.	2,15,36,836

Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller

Dr. Rs. 87,64,467

129. The following are the details:—

1. Forest Remittances	Cr. Rs.	4,15,800
2. Public Works Remittances	Cr. Rs.	18,90,731
3. Sanitary Works Remittances	Cr. Rs.	5,91,451
4. Transfer between Public Works Officers	Dr. Rs.	1,16,62,449
	<hr/>	
(Net Total) .	Dr. Rs.	87,64,467
	<hr/>	

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

The outstanding balances are in course of adjustment.

Reserve Bank of India Remittances Cr. Rs. 11,67,574

131. 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 (now the State 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 credits of Rs. 767, Rs. 12, Rs. 172, Rs. 274 and Rs. 2,90,386 relating to the years 1947-48, 1951-52, 1952-53, 1953-54 and 1954-55 respectively, and net debits of Rs. 19, Rs. 10,606 and Rs. 1,202 relating to the years 1948-49, 1949-50 and 1950-51 respectively is in course of settlement.

Adjusting Account between Central and State

Governments	Dr. Rs. 1,39,31,489
Adjusting Account with Railways	Cr. Rs. 20
Inter-State Suspense Account	Dr. Rs. 8,474

132. 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 1954-55. The outstanding balance against the head "Adjusting Account between Central and State Governments" has since been cleared. In the other two cases, outstanding debit balances amounting to Rs. 13,196 and Rs. 3,646, respectively, pertaining to pre-Partition period, are only outstanding, the rest have been cleared.

SECTION V.—CASH BALANCE Dr. Rs. 9,05,84,103

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

	Rs.
Cash in Treasuries	46,45,421
Deposits with the Reserve Bank	9,27,46,541
Remittances in transit	—68,07,859

134. The treasury balances have all been agreed with those in the consolidated Cash Balance Report for March, 1955, 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 Account 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 1954-55.	Heads of Disbursements.	Actuals for 1954-55.
1	2	3	4
PART I.—CONSOLIDATED FUND.			
Rs.			
Total Revenue as per Account No. 3 of Part A	42,64,67,169	Total Expenditure as per Account No. 3 of Part A	68,77,00,276
N.—Public Debt incurred—			
Permanent Debt . . . . .	..	Permanent Debt . . . . .	..
Floating Debt	10,99,28,481	Floating Debt	6,52,89,938
Loans from the Central Government	31,91,13,837	Loans from the Central Government	1,17,96,897
Total—Public Debt incurred	42,90,42,318	Total—Public Debt discharged	7,70,86,835
R.—Loans and Advances by State Governments—			
Loans to Municipalities, Port Funds, etc.	1,22,72,405	Loans to Municipalities, Port Funds, etc.	7,06,38,526
Loans to Government Servants	2,33,875	Loans to Government Servants	2,24,771
Total—Loans and Advances by State Governments	1,25,06,280	Total—Loans and Advances by State Governments	7,08,63,297
Total—Consolidated Fund	86,80,15,767	Total—Consolidated Fund	83,56,50,408

PART II.—CONTINGENCY-FUND.

Contingency Fund	Contingency Fund
..	..

PART III.—PUBLIC ACCOUNT.

O.—Unfunded Debt incurred—	O.—Unfunded Debt discharged—
State Provident Fund	State Provident Funds
1,20,62,663	65,52,038
Total—Unfunded Debt incurred	Total—Unfunded Debt discharged
1,20,62,663	65,52,038
P.—Deposits and Advances—	P.—Deposits and Advances—
<i>Deposits bearing interest—</i>	<i>Deposit bearing interest—</i>
Depreciation Reserve Fund of Government Commercial concerns.	Depreciation Reserve Fund of Government Commercial concerns.
15,36,117	..
Depreciation Reserve Fund—Electricity	Depreciation Reserve Fund—Electricity
2,78,300	..
Other Deposits	Other Deposits
1,000	..
<i>Deposits not bearing interest—</i>	<i>Deposits not bearing interest—</i>
Sinking Fund	Sinking Fund
58,23,864	..
West Bengal Famine Insurance Fund	West Bengal Famine Insurance Fund
..	..
Depreciation Reserve Funds—Government Presses	Depreciation Reserve Fund—Government Presses
1,25,015	13,555
Fund for promotion of education amongst educationally backward classes.	Fund for promotion of education amongst educationally backward classes.
10,91,000	10,44,693
Reserve Fund for the protection of Sugar Industry	Reserve Fund for the protection of Sugar Industry
—894	894
General Reserve Fund for Cooch Behar	General Reserve Fund for Cooch Behar
704,689	3,98,700
Part III—Carried over	Part III—Carried over
{ 95,59,091	{ 14,57,842
1,20,62,663	65,52,038
Parts I & II—Carried over	Parts I & II—Carried over
86,80,15,767	83,56,50,408

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

Heads of Receipts.	Actuals for 1954-55.	Heads of Disbursements.	Actuals for 1954-55.
1	2	3	4
PART III.—PUBLIC ACCOUNT—<i>cont'd.</i>			
P.—Deposits and Advances—<i>concl'd.</i>			
Parts I & II—Brought forward	86,80,15,767	Parts I & II—Brought forward	83,56,50,408
Part III—Brought forward	1,20,62,663	Part III—Brought forward	65,52,038
	{ 95,59,091		{ 14,57,842
<i>Deposits not bearing interest—</i>		<i>Deposits not bearing interest—</i>	
Deposits of Local Funds	6,02,76,312	Deposits of Local Funds	5,96,91,668
Civil Deposits	14,52,32,475	Civil Deposits	14,72,15,882
Other Accounts	1,04,87,114	Other Accounts	88,95,751
<i>Advances not bearing interest—</i>		<i>Advances not bearing interest—</i>	
Advances Repayable	1,07,39,696	Advances Repayable	1,35,69,050
Permanent Advances	50,218	Permanent Advances	24,301
Accounts with Part B States	14,484	Accounts with Part B States	45,295
Accounts with the Government of Burma	—	Accounts with the Government of Burma	7,763
Accounts with the Government of Pakistan	14,225	Accounts with the Government of Pakistan	62,314
Accounts with the Reserve Bank	23,289	Accounts with the Reserve Bank	24,041

<i>Suspenses—</i>		
Suspense accounts	5,27,45,344	<i>Suspense—</i>
Cheques and Bills	17,75,33,414	Suspense Accounts
Departmental and similar Accounts	7,82,267	Cheques and Bills
Total—Deposits, etc.	<u>46,74,57,929</u>	Departmental and similar Accounts
		Total—Deposits, etc
		<u>43,83,86,675</u>
S.—Remittances—		
Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller.	45,86,37,165	Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller.
Adjusting Account between Central and State Governments.	—68,24,328	Adjusting Account between Central and State Governments.
Adjusting Account with Railways	8,508	Adjusting Account with Railways
Inter-State Suspense Accounts	22,099	Inter-State Suspense Accounts
Reserve Bank of India Remittances	7,42,00,839	Reserve Bank of India Remittances
Total—Remittances	<u>52,60,44,283</u>	Total—Remittances
Total—Public Account	1,00,55,64,875	Total—Public Account
Total—Receipts	<u>1,87,35,80,642</u>	Total—Disbursements
		<u>1,81,94,38,188</u>
V.—(Opening) Cash Balance—		
Cash in Treasuries	35,78,455	V.—(Closing) Cash Balance—
Deposits with the Reserve Bank	3,61,65,459	Cash in Treasuries
Remittances in transit	—33,02,265	Deposits with the Reserve Bank
Total	<u>3,64,41,649</u>	Remittances in Transit
		Total
		<u>9,05,84,103</u>
GRAND TOTAL	1,91,00,22,291	GRAND TOTAL
		1,91,00,22,291

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1954-55 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

1	On 31st March 1954.	On 31st March 1955.	Increase (+) Decrease (—) in the year ended 31st March 1955.
1	2	3	4
	Rs.	Rs.	Rs.
Capital and other expenditure.			
Commercial Departments—			
Irrigation	2,95,35,533	3,23,29,048	+27,93,515
Industrial Development Programme	61,58,582	64,57,259	+2,98,677
Multi-purpose River Schemes	39,40,63,905	49,84,54,215	+10,43,90,310
Road and Water Transport Schemes	2,07,27,428	2,58,36,479	+51,09,051
Electricity Schemes	1,16,63,986	1,26,97,566	+10,33,580
Total—Commercial Departments	46,21,49,434	57,57,74,567	+11,36,25,133
Other Departments—			
Other Accounts	18,63,70,553	26,89,32,538	+8,25,61,985
Total—Other Departments	18,63,70,553	26,89,32,538	+8,25,61,985
Total—Capital Expenditure	64,85,19,987	84,47,07,105	+19,61,87,118
Loans and Advances—			
Loans to Municipalities, Port Funds, etc. (a)	22,91,77,111	28,75,43,232	+5,83,66,121
Loans to Government Servants	4,78,356	4,69,252	—9,104
Total—Loans and Advances	22,96,55,467	28,80,12,484	+5,83,57,017
Total—Capital and other expenditure	87,81,75,454	1,13,27,19,589	+25,45,44,135
<i>Deduct—Contribution from Revenue and Contingency Fund for capital expenditure debitable to Revenue.</i>	—45,63,040	—45,63,040	..
Net capital and other expenditure (outside the Revenue Account). (a)	87,36,12,414	1,12,81,56,549	+25,45,44,135

(a) Differs from the previous year's closing balance by reason of correction since made (see fact-note on page 175).

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1954-55 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl'd.*

—	On 31st March 1954.	On 31st March 1955.	Increase (+) Decrease (—) in the year ended 31st March 1955.
1	2	3	4
	Rs.	Rs.	Rs.
Principal sources of Funds.			
Debt—			
Permanent Debt	7,35,23,300	7,35,23,300	..
Floating Debt	(a)1	4,46,38,544	+4,46,38,543
Loans from the Central Government	(a)74,01,05,758	1,04,74,22,698	+30,73,16,940
Unfunded Debt	5,31,47,393	5,86,58,018	+55,10,625
Total—Outstanding Debt	(a)86,67,76,452	1,22,42,42,560	+35,74,66,108
Contingency Fund	1,00,00,000	1,00,00,000	..
Sinking Funds and Reserve Funds	2,07,58,406	2,88,56,406	+80,98,000
Net balance under Deposits, Advances, etc., other than those shown separately.	(a)7,38,99,406	9,48,70,411	+2,09,71,005
Remittances	-87,32,053	-2,15,36,836	-1,28,04,783
Total—Debt and other obligations	(a)96,27,02,211	1,33,64,32,541	+37,37,30,330
<i>Deduct—</i> Cash balance	3,64,41,649	9,05,54,103	+5,41,42,454
„ Investments	1,16,61,734	1,16,59,497	-2,247
Net Provision of Funds	(a)91,45,98,828	1,23,41,88,951	+31,95,90,123

(a) Differs from the previous year's closing balance by reason of correction since made due to rounding or due to revision of allocation of pre-partition balances (see para. 7 on page 98.)

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

Description of Debt.	Amount on 1st April 1954.	Additions during the year.	Discharges during the year.	Amount on 31st March 1955.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
I.—Public debt—				
Permanent Debt	7,35,23,300	..	..	7,35,23,300
Floating debt—				
Other Floating Loans	(a) 10,99,28,481	6,52,89,938	4,46,38,544	
Loans from the Central Government	(a) 74,01,05,758	31,91,13,837	1,17,96,897	104,74,22,698
Total—Public Debt	(a) 81,36,29,059	42,90,42,318	7,70,86,835	1,16,55,84,542
II.—Unfunded debt—				
State Provident Funds—				
General Provident Fund	4,64,44,274	1,07,23,201	57,24,129	5,14,43,346
Indian Civil Service Provident Fund.	23,75,531	2,84,088	5,47,414	21,12,205
Indian Civil Service (Non-European Members) Provident Fund.	(a) 8,51,028	1,51,159	10,634	9,91,553
Contributory Provident Fund	(a) 34,73,602	9,04,119	2,69,861	41,07,860
Other Miscellaneous Provident Funds.				
Non-pensionable Officers' Provident Fund.	2,958	96	..	3,054
Total—Unfunded Debt	5,31,47,393	1,20,62,663	65,52,038	5,86,58,018
Total—Debt and other interest-bearing obligations.	(a) 86,67,76,452	44,11,04,981	8,36,38,873	122,42,42,560

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

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, 1954 .	29,86,453	Amount expended to meet the cost of renewals and replacements.	..
Amount appropriated from revenue.	15,36,117	Balance on 31st March, 1955	45,22,570
Total .	45,22,570	Total .	45,22,570

II.—Depreciation Reserve Fund for Electricity.

	Rs.		Rs.
Balance on 1st April, 1954 .	2,94,500	Amount expended to meet the cost of renewals and replacement.	..
Amount appropriated from Revenue.	2,78,300	Balance on 31st March, 1955	5,72,800
Total .	5,72,800	Total .	5,72,800

III.—Sinking Fund.

SINKING FUND.

	Rs.		Rs.
Balance on 1st April, 1954 .	41,28,712	Amount expended . . .	..
Amount contributed by the State.	58,23,864	Balance on 31st March, 1955 .	99,52,576
Total .	99,52,576	Total .	99,52,576

INVESTMENT ACCOUNT.

	Rs.		Rs.
Balance on 1st April, 1954 .	40,21,600	Amount realised . . .	..
Amount invested . . .	..	Balance on 31st March, 1955 .	40,21,600
Total .	40,21,600	Total .	40,21,600

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, 1954 .	5,11,833	Payment from the Fund .	..
Transfer from the Revenue Account.	..	Purchases of securities . .	..
Interest receipts . . .	..	Balance on 31st March, 1955 .	5,11,833
Sale of securities . . .	..	
	<hr/>		<hr/>
Total .	5,11,833	Total	5,11,833
	<hr/>		<hr/>

B.—INVESTMENT ACCOUNT.

	Rs.		Rs.
Balance on 1st April, 1954 .	9,93,546	Sales on securities . . .	..
Purchase of securities . .	..	Balance on 31st March, 1955 .	9,93,546
	<hr/>		<hr/>
Total .	9,93,546	Total	9,93,546
	<hr/>		<hr/>

Balance on 31st March, 1955—

Cash	5,11,833
Investment	9,93,546
	<hr/>
Total .	15,05,379
	<hr/>

Nominal value of the securities held	10,10,600
Market value as on the 31st March, 1955	9,46,174

V.—Reserve Fund for Protection of Sugar Industry.

	Rs.		Rs.
Balance on 1st April, 1954 .	70,894	Expenditure during the year .	894
Amount contributed by the State Government.	— 894	Balance on 31st March, 1955	69,106
	<hr/>		<hr/>
Total .	70,000	Total	70,000
	<hr/>		<hr/>

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

VI.—Depreciation Reserve Fund for Government Presses.

	Rs.		Rs.
Balance on 1st April, 1954 .	(a)7,85,019	Amount expended to meet the cost of renewals and replacements.	13,555
Amount appropriated from revenue.	1,25,015	Balance on 31st March, 1955 .	8,96,479
	<hr/>		<hr/>
Total .	9,10,034	Total	9,10,034
	<hr/>		<hr/>

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

	Rs.		Rs.
Balance on 1st April, 1954 .	6,366	Expenditure during the year	10,44,693
Amount contributed by the State Government.	10,91,000	Balance of 31st March, 1955 .	52,673
	<hr/>		<hr/>
Total .	10,97,366	Total	10,97,366
	<hr/>		<hr/>

VIII.—General Reserve Fund for Cooch Behar.

(See para. 49 on page 131)

GENERAL RESERVE FUND.

	Rs.		Rs.
Balance on 1st April, 1954 .	1,09,81,082	Payments from the Fund .	3,98,700
Receipts	7,02,441	Balance on 31st March, 1955 .	1,12,84,823*
	<hr/>		<hr/>
Total .	1,16,83,523	Total	1,16,83,523
	<hr/>		<hr/>

INVESTMENT ACCOUNT.

	Rs.		Rs.
Balance on 1st April, 1954 .	21,44,339(a)	Amount realised	2,248
Amount invested in the Bank, etc.	..	Balance on 31st March, 1955 .	21,42,091
	<hr/>		<hr/>
Total .	21,44,339	Total	21,44,399
	<hr/>		<hr/>

(a) Differs from previous year's closing balance by Re. 1 by reason of correction 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, 1954 . . . . .	..	Amount of expenditure during the year.	78,08,177
Amount allotted from the Central Road Fund.	92,26,506	Balance on 31st March, 1955	14,18,329
	<hr/>		<hr/>
Total	92,26,506	Total	92,26,506
	<hr/>		<hr/>

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

	Rs.		Rs.
Balance on 1st April, 1954	18,156	Expenditure during the year . . . . .	..
Amount contributed by the Indian Central Jute Committee.	5,145	Balance on 31st March, 1955	23,301
	<hr/>		<hr/>
Total	23,301	Total	23,301
	<hr/>		<hr/>

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

	Rs.		Rs.
Balance on 1st April, 1954	2,27,676(a)	Amount expended on various researches.	2,47,795
Amount contributed by the Indian Council of Agricultural Research.	1,68,798	Balance on 31st March, 1955	1,48,679
	<hr/>		<hr/>
Total	3,96,474	Total	3,96,474
	<hr/>		<hr/>

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

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.*

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

	Rs.		Rs.
Balance on 1st April, 1954 .	1,72,472	Amount expended on various schemes.	6,66,922
Amount contributed by the Central Government.	4,91,008	Balance on 31st March, 1955 .	—3,443*
Total .	<u>6,63,480</u>	Total .	<u>6,63,480</u>

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

	Rs.		Rs.
Balance on 1st April, 1954 .	1,22,007	Expenditure during the year	20,109
Amount contributed by the Committee.	76,297	Balance on 31st March, 1955 .	1,78,195
Total .	<u>1,98,304</u>	Total .	<u>1,98,304</u>

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

	Rs.		Rs.
Balance on 1st April, 1954 .	62,30,388	Amount expended on the schemes.	..
Amount contributed by the Central Government.	..	Balance on 31st March, 1955 .	62,30,388
Total .	<u>62,30,388</u>	Total .	<u>62,30,388</u>

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

	Rs.		Rs.
Balance on 1st April, 1954 .	6,302	Amount expended on the various schemes.	32,657
Amount contributed by the Central Silk Board.	3,04,180	Balance on 31st March, 1955 .	2,77,825
Total .	<u>3,10,482</u>	Total .	<u>3,10,482</u>

* Represents a wrong debit since withdrawn in the accounts for 1955-56.

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

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

	Rs.		Rs.
Balance on 1st April, 1954 .	20,394	Amount expended . . .	20,257
Amount contributed by the Committee.	25,141	Balance on 31st March, 1955 .	25,278
Total .	<u>45,535</u>	Total .	<u>45,535</u>

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

	Rs.		Rs.
Balance on 1st April, 1954 .	1,00,000	Amount expended . . .	8,919
Amount contributed by the Central Tea Board.	..	Balance on 31st March, 1955 .	91,081
Total .	<u>1,00,000</u>	Total .	<u>1,00,000</u>

XVIII.—Deposit Account of the Grant made by the Council of Scientific and Industrial Research.

	Rs.		Rs.
Balance on 1st April, 1954 .	1,103	Amount expended . . .	11,905
Amount contributed by the Council.	21,770	Balance on 31st March, 1955 .	10,968
Total .	<u>22,873</u>	Total .	<u>22,873</u>

XIX.—Deposit Account of Securities held by Government.

	Rs.		Rs.
Balance on 1st April, 1954 .	3,17,107	Expenditure during the year .	..
Receipt during the year .	..	Balance on 31st March, 1955 .	3,17,107
Total .	<u>3,17,107</u>	Total .	<u>3,17,107</u>

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

	Rs.		Rs.
Balance on 1st April, 1954 .	1,217	Amount expended . . .	1,217
Amount contributed by the Committee.	23,386	Balance on 31st March, 1955 .	[23,386
Total .	<u>24,603</u>	Total .	<u>24,603</u>

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.*

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

	Rs.		Rs.
Balance on 1st April, 1954 .	14,351	Amount Expended . . .	13,883
Amount contributed by the Committee.	2,462	Balance on 31st March, 1955 .	2,930
	<hr/>		<hr/>
Total .	16,813	Total .	16,813
	<hr/>		<hr/>

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

	Rs.		Rs.
Balance on 1st April, 1954 .	4,680	Amount Expended . . .	4,680
Amount contributed by the Committee.	3,428	Balance on 31st March, 1955 .	3,428
	<hr/>		<hr/>
Total .	8,108	Total .	8,108
	<hr/>		<hr/>

XXIII.—Deposit Account of the Grant from the Workmens' Benefit Fund of the Government of India.

	Rs.		Rs.
Balance on 1st April, 1954 .	..	Amount Expended . . .	7,667
Amount contributed by the Fund.	40,000	Balance on 31st March, 1955 .	32,333
	<hr/>		<hr/>
Total .	40,000	Total .	40,000
	<hr/>		<hr/>

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

XXIV.—Deposit Account of Grants made by the Government of India to the Calcutta Improvement Trust for Subsidised Industrial Housing Scheme.

	Rs.		Rs.
Balance on 1st April, 1954 . . . . .	..	Amount Expended . . . . .	..
Amount contributed by the Committee.	1,56,000	Balance on 31st March, 1955	1,56,000
	<hr/>		<hr/>
Total	1,56,000	Total	1,56,000
	<hr/>		<hr/>

XXV.—Deposit Account of Local Development Works Grant Fund.

	Rs.		Rs.
Balance on 1st April, 1954 . . . . .	..	Amount Expended	51,350
Amount contributed by the Committee.	6,333	Balance on 31st March, 1955	—45,017
	<hr/>		<hr/>
Total	6,333	Total	6,333
	<hr/>		<hr/>

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

Major and Minor Heads of Account.	1	2	3	4	5	6	7
		Balance on 1st April 1954	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March 1955	Interest received and credited to revenue.
LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.—							
Loans to Presidency Corporations, Port Trust and other Port Funds.		1,04,04,432	..	1,04,04,432	63,412	1,03,41,020	34,510
Loans to Municipalities		64,50,292	7,52,683	72,02,975	3,30,929	68,72,046	1,45,258
Loans to District and other Local Fund Committees		(a)27,18,811	5,95,000	33,13,811	44,851	32,68,960	..
Advances to Cultivators		(a)1,58,25,256	99,03,969	2,57,29,225	68,67,386	1,88,61,839	4,86,399
Advances under Special Laws		(a)9,42,186	11,12,285	20,54,471	8,330	20,46,141	1,784
Miscellaneous Loans and Advances		(a)1,78,97,074	91,90,252	2,70,87,326	36,24,190	2,34,63,146	4,09,483
Loans and Advances to displaced persons		(a)17,44,89,270	4,80,86,012	22,25,75,282	10,54,786	22,15,20,496	40,130
Loans under Community Development Project		(a) 4,49,790	9,98,325	14,48,115	2,78,531	11,69,584	13,683
Total		(a)22,91,77,111	7,06,38,526	29,98,15,637	1,22,72,405	28,75,43,232	11,31,247
LOANS TO GOVERNMENT SERVANTS—							
House-building advances		(a) 2,24,143	1,46,882	3,71,025	97,773	2,73,252	23,965
Advances for purchase of motor conveyances		2,41,354	56,152	2,97,506	1,18,152	1,79,354	7,989
Advances for purchase of other conveyances		12,626	15,690	28,316	16,762	11,554	293
Passage advances		(a)76	6,047	6,123	1,188	4,935	472
Other advances		157	..	157	..	157	15
Total		4,78,356	2,24,771	7,03,127	2,33,876	4,69,252	32,734
GRAND TOTAL		(a)22,96,55,467	7,08,63,297	30,05,18,764	1,25,06,280	28,80,12,484	11,63,981

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(a) The opening balances differ from the previous year's closing balances by reason of correction since made due to revision of allocation of balances (see para 7 on page 98) or due to rounding.

APPENDIX I

Statement showing the details of commitments at the end of 1954-55 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 21).

(Figures are in thousands of Rupees).

Major Head of Account and name of scheme.	Amount of sanctioned estimate.	Expenditure to end of 1953-54.	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 Estates Acquisition Scheme.	4,47,87	6,28	80,46	3,61,13	4,47,87
<i>10—Forest.</i>					
2. Purchase of a 60 ft. Motor launch for 24-Parganas Division.	1,17 (a)	60	..	57	1,17
<i>18—Other Revenue Expenditure financed from ordinary Revenues.</i>					
3. Remodelling Damodar Left Embankment.	2,73,71	1,61,41	—24	13,80	1,74,97
4. Remodelling Cossye Durbahatty and other embankments.	60,42	48,43	19	11,80	60,42
5. Remodelling Amarshi Embankment.	5,28	..	1,25	4,03	5,28
6. Remodelling Damodar left Embankment from 46th to 53rd mile.	5,33(a)	2,45	..	2,88	5,33
7. Remodelling Damodar Right Gaighatta and Bakshi Khal Embankment.	1,99(a)	1,55	..	44	1,99
8. Silt clearance of Dunia Khal in Police station Nandigram, Midnapore.	5,54	..	75	4,79	5,54
9. Improvement of Kamakshya Khal and Batar Bil area in the district of Burdwan.	2,27	1,84	13	41	2,38
10. Langalhata Bil Drainage scheme in Birbhum District.	3,33	..	50	2,83	3,33

(a) Not shown in the previous year 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 1953-54.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
11. Re-excavation of the lower reaches of the Nonagong River.	5,13(a)	4,53	..	60	5,13
12. Investigation in connection with Ganga barrage scheme.	24,67	7,60	1,00	16,07	24,67
13. Construction of permanent office and staff quarters for the Executive Engineer Jalpaiguri Irrigation Division and S.D.O., Jalpaiguri Sub-Division.	2,44	..	85	1,59	2,44
14. Jalpaiguri Town Protection works.	18,00	..	15,58	2,42	18,00
15. Siliguri Town Protection works.	4,30	..	4,29	1	4,30
16. Cooch Behar Town Protection works.	(b)	..	15,52	48,21	63,73
17. Alipurduar Town Protection works.	(b)	..	5,00	14,47	19,47
18. Mathabhanga Town Protection works.	(b)	..	2,48	13,23	15,71
19. Pansidewa village Protection works.	(b)	..	1	1,02	1,03
20. Protective works of Barnes-Domohani Embankment.	(b)	..	2	7,32	7,34
21. Construction of retired embankment behind the Barnes-Domohani Embankment	1,44	..	1,34	10	1,44
22. Jateswar Irrigation scheme	1,46	10	1,11	25	1,46
23. Improvement of Bara bil and Chota bil, district Burdwan.	2,05	60	44	89	1,93
24. Aulia Reservoir Scheme, Midnapore.	1,31(a)	..	78	1,94	2,72
25. Bhora Khal Irrigation Scheme, Bankura.	2,56(a)	75	88	93	2,56
26. Kodalkati-Kata Khali Khal scheme, Murshidabad.	2,86(a)	72	46	45	1,63
27. Drainage of Gobri Bil and Chand Bil, Nadia.	1,60(a)	48	41	72	1,61

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

(b) Estimate not yet 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 1953-54.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
28. Silt clearance of Jugalgachi Khal, 24-Parganas.	2,18(a)	17	95	1,06	2,18
29. Narathali—Kamakshyaguri Irrigation Scheme, Part II, Jalpaiguri.	1,38	..	58	80	1,38
30. Investigation and surveys in connection with flood in North Bengal.	2,50	..	61	1,89	2,50
<i>25—General Administration.</i>					
31. Rural and School Broadcasting Scheme.	28,34(a)	69	7,23	20,42	28,34
32. Folk entertainment scheme .	2,59(a)	52	1,49	58	2,59
<i>30—Ports and Pilotage.</i>					
33. Scheme for the training of inland water transport crews.	6,40(b)	4,29	1,21	90	6,40
34. Scheme for the establishment of a repairing and servicing yard.	3,33(b)	1,09	82	1,42	3,33
<i>43—Industries.</i>					
35. Participation in the Govt. of India's Scheme for technical and vocational training of adult civilians.	15,27(b)	10,59	3,14	2,46	16,19
36. Unemployment Relief Scheme .	..	7,51	1,25	1,81	10,57
<i>47—Miscellaneous Departments</i>					
37. Scheme for replacement of essential appliances of the West Bengal Fire Service.	28,80	10,77	7,60	10,43	28,80
38. Scheme for sinking 49 large capacity tube wells in Calcutta for fire-fighting purposes.	36,11(a)	2,22	1,33	32,56	36,11
<i>50—Civil Works.</i>					
39. Construction of Hawkers' stall at Calcutta Maidan.	3,76	3,08	2	16	3,26

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

(b) ~~Estimate not yet sanctioned.~~ Revised estimate

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 1953-54.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
40. Completion of the construction of Mahajati Sadan.	..	4,03	50	3,28	7,81
41. Construction of an office building at 11-A Free School Street, Calcutta.	..	1,99	4,05	5,96	12,00
42. Providing permanent accommodation of 7 sets of married men's quarters in the E. F.R. at Salua (2nd Programme).	5,79	5,82	3	3	5,88
43. Electric installation in the multi-storied building at Hastings Street.	..	11,66	5,41	1,13	18,20
44. Construction of a second storey over circular building at Police Training School.	..	1,10	45	15	1,70
45. Reconstruction of Lady Willingdon Bridge.	160	1,23	8	29	1,60
46. Expansion of P.G. Hospital .	..	29,39(a)	16,51	6,31	52,21
47. Extension of sub-jail at Basirhat.	2,64	1,91	—5	80	2,66
48. Construction of 2 Nos. three storied buildings in the compound of the Government House at Barrackpore.	7,98	5,25	1,93	47	7,65
49. Construction of second storey over the existing single storied building under occupation of Calcutta Armed Police at Paikpara.	1,03	36	45	2	83
50. Construction of one additional three storied barrack for the Armed Police Battalions within the compound of Government House, Barrackpore.	3,28	..	1,00	2,25	3,25
51. Construction of a barrack building for accommodation of 80 constables and 8 head constables in the Police lines at Cooch Behar.	2,23	20	49	96	1,68
52. Construction of the proposed bridge over the river Kaljani at Alipurduar in the Alipur-Patlahawa Road in the distt. of Jalpaiguri.	16,11	2,00	8,04	6,07	16,11

(a) Includes electrical expenditure not 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 1953-54.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
53. Construction of a new Civil Court building at Howrah.	4,66	4,37	—2	28	4,63
54. Construction of the 1st floor of new Civil Court building at Howrah.	2,53	20	1,02	1,31	2,53
55. Construction of a sub-jail at Raiganj.	3,39	1,20	1,48	63	3,31
56. Construction of 50 additional maternity and gynaecological beds in the Jalpaiguri General Hospital.	4,78	1,00	3,00	60	4,60
57. Extension of poultry Multiplication centre at Midnapore.	2,18	2,05	6	7	2,18
58. Construction of Belgachia Bridge.	31,34	19,50	79	20	20,49
59. Construction of 6 sets of two units family quarters for the warders of Dum-Dum Central Jail.	..	2	98	19	1,19
60. Extension of Jalpaiguri Zilla school.	1,06	30	61	—8	83
61. Establishment of a 58 bedded Sadar Hospital at Balurghat	9,16	80	3,50	4,95	9,25
62. Construction of a 50 bedded sub-divisional Hospital at Raiganj.	9,70	80	3,01	3,75	7,56
63. Construction of a 40 bedded sub-divisional Hospital at Rampurhat.	6,85(a)	50	54	5,81	6,85
64. Installation of automatic voting system in the Assembly Chamber at Calcutta.	3,50(a)	3,15	21	14	3,50
65. Electric installation in the Prince Golum Mohammad Dispensary within the compound of M.R.B. Hospital at Tollygunge.	1,66(a)	1,51	5	10	1,66
66. Constructing Calcutta type shed for additional accommodation in Anderson House.	4,46(a)	3,87	3	56	4,46

(a) Not shown in the previous year 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 1953-54.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
67. Conversion of existing Fraser Hostel of B. V. College for upgrading it into Degree standard.	.. (a)	91	65	14	1,70
68. Construction of 12 sets of Jamar's Quarters in the Body-guard lines at Alipore.	1,80	..	15	1,65	1,80
69. Construction of West Bengal Survey Institute at Bandel.	1,50(a)	1,32	8	10	1,50
70. Additions and alterations and essential repairs to certain buildings at the compound of the palace of the Maharajadhiraj of Burdwan.	1,88	..	1,86	2	1,88
71. Construction of thana buildings for Debra Police Station in the district of Midnapore.	1,28	51	44	30	1,25
72. Construction of 116 bedded Sadar Hospital at Suri.	7,28	..	20	7,08	7,28
73. Construction of residential Quarters for Government officers in Calcutta and Muffasil.	..	..	5	3,75	3,80
74. Providing additional accommodations in the High Court Main Buildings.	..	..	4	3,24	3,28
75. Construction of residential quarters of Gazetted Officers in the compound of Vizianagram Palace.	..	..	30	3,61	3,91
76. Construction of office buildings for accommodation of Commercial Tax Office in the compound of Vizianagram Palace.	..	..	75	22,90	23,65
77. Construction of 8 sets of Inspectors Quarters in the Alipore Body Guard Lines.	..	..	75	1,08	1,83
78. Proposed extension of the office building of the Chief Electrical Inspector of West Bengal.	1,36(a)	5	85	26	1,16
79. Special repairs to the painted surface of R. M. Road 58th to 93rd mile (2nd programme).	1,34	..	83	51	1,34

(a) 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 1953-54.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
80. Special repairs to the painted surface of R. M. Road—58th to 93rd mile (3rd programme)	1,75	..	62	1,13	1,75
81. Improvement to Sainthia Sul-tanpur Road.	21,59(a)	20,55	8	96	21,59
82. Improvement to Krishnagar Santipur Road.	8,06(a)	7,96	—19	29	8,06
83. Improvement to Ranaghat Santipur Road.	8,80(a)	7,48	54	78	8,80
84. Special repairs to Bongaon Chakdah Road.	..	..	85	22	1,07
85. Construction of a diversion road by back cutting in the sinking area of 33rd mile of D. H. C. Road.	1,70(a)	87	26	50	1,63
86. Improvement of the Alipurduar Patlakhawa Road in the district of Jalpaiguri (treating the surface with two coats of painting).	2,02	1,65	5	33	2,03
87. Improvement of the Alipurduar Patlakhawa Road in the district of Jalpaiguri (excluding bridges and culverts).	8,00(a)	7,17	—1	83	7,99
88. Improvement of Maynaguri Ramsahi Road including land acquisition and repairs to bridges and culverts.	4,09	..	1,00	3,09	4,09
89. Improvement of Alipurduar Patlakhawa Road in the district of Jalpaiguri (Bridges and culverts only other than Kaljani Bridge).	11,96	..	1,00	11,00	12,00
Total Commitments	12,15,73	4,30,95	2,24,74	6,97,42	13,53,11

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

APPENDIX II.

(Statement showing the expenditure on 'Five Year Plan' to end of the year 1954-55 and further commitments referred to in paragraph 12 of Part A of the Report on page 22.)

(Figures are in thousands of Rupees.)

Name of Major Head of Account	Amount of sanctioned estimates*	Expenditure during 1954-55	Expenditure to end of 1954-55	Further liabilities as per estimates (Cols. 2-4)
1	2	3	4	5
Forest	63,74	11,87	35,20	28,54
Irrigation	2,73,99	38,49	1,53,12	1,20,87
Education	11,18,24	1,67,76	5,43,32	5,74,92
Medical	12,59,08	1,97,03	6,49,37	6,09,71
Public Health	3,16,52	67,04	2,24,26	92,26
Agriculture	7,12,81	2,25,76	8,03,62	—90,81
Veterinary	14,64	6,05	12,00	2,64
Industries	40,80	10,63	44,49	—3,69
Civil works	1,34,20	66,53(a)	66,53	67,67
Electricity Schemes	27,54	1,57	4,63	22,91
Miscellaneous	40,82	1,50	6,47	34,35
Capital Outlay on Agricultural Schemes	14,35	1,18	6,29	8,06
Capital Outlay on Industrial Development	44,92	2,85	39,76	5,16
Capital Outlay on Multipurpose River Schemes	12,10,52	1,54,39	7,93,97	4,16,55
Capital Account of Civil Works (Road Development).	12,48,96	1,85,58	9,11,93	3,37,03
Capital Outlay on Electricity Schemes	68,39	21	65,80	2,59
Capital Account of other State Works	4,15,18	64,97	2,41,85	1,73,32
Capital Outlay on Road and Water Transport Schemes	1,61,43	44,31	1,30,70	30,73
TOTAL	71,66,13	12,47,72	47,33,32	24,32,81

* The figures represent the estimates as finally revised during 1955-56.

(a) Represents expenditure on Civil Works-Communications.

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