

GOVERNMENT OF WEST BENGAL,

FINANCE ACCOUNTS

1955-56

AND

THE AUDIT REPORT

1956



सत्यमेव जयते

PRINTED BY THE GOVERNMENT OF
INDIA PRESS, CALCUTTA, INDIA, 1958.

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ERRATA.

Government of West Bengal Finance Accounts for 1955-56 and the Audit Report, 1956.

Page 2	Para 1—3rd sub-para line 4 . . .	Read 'deals' for 'deas'.
Page 7	Loans and Advances-Col. 9 . . .	Read '11, 08, 48' for '11, 08, 4'.
Page 15	Part III—Public Account—Decreases—Civil Deposits—line 1.	Read 'Personal' for 'Persenel'.
Page 18	Para 7—80-A-Capital Outlay etc.—	
	Col. 2	Read '49, 82, 09 (a)' for '49, 84, 54'.
	Col. 4	Read '61, 22, 40' for '61, 24, 85'.
	Total—Col. 2	Read '83, 98, 99 (a)' for '84, 01, 44'.
	Col. 4	Read '96, 28, 48' for '96, 30, 93'.
		•• Also insert the following as footnote (a);—
		(a) Differs from the previous year's figure by 2,45 due to correction since made in the progressive expenditure.
Page 23	Para 13 (iii)—Loans from the Central Government—last line.	Read '103-128' for '103-127'.
Page 25	Para 15 (1)—Second sub-para—seventh line.	Read 'advance' for 'avdvance'.
Page 28	Para 15 (v)—Sl. No. 11—	
	Col. 2	Read '23' for '2'.
	Col. 4	Read '23' for
Page 32	Para 16—Sixth sub-para—fourth line \	Read '98, 89,59' for '98, 92,04'.
Page 37	Footnote—last line	Read '15' for '14'.
Page 50	XVII—Irrigation etc.—	
	Total—Working Expenses	Read '—14, 64, 856' for '44, 64, 856'.
Page 77	39—Public Health—Grants for medical purposes—Col. 7.	Read '31, 49, 677' for '38,49,677'.
Page 79	47—Miscellaneous etc. Miscellaneous—Col. 5.	Read the figure as '28,65,617'.
Page 95	Statement No. 7—Major Head 71 etc. .	Read 'Agricultural' for 'Agriculture'.
Page 96	80 A—Capital Outlay etc.—	
	Mayurakshi Reservoir Project—Col. 5 .	Read '(a) 2,02,97,993' for '12,05, 43, 886'.
	Total—Col. 5	Read '(a) 61,22,39,626' for '61,24,85, 519'.

Insert the following as footnote (a) :—

(a) Progressive expenditure decreased by Rs. 2,45,863 due to correction since made.

Page 97	Grand Total—Col. 5	Read '96, 28, 47, 165' for '96, 30, 93, 358'.
Page 106	Item No. (61)—Col. 2	Insert 'Loans' at the beginning.
Page 107	Item No. (62)—Col. 2	Insert 'Loans' at the beginning.
	Item No. (63)—Col. 6—3rd line	Read 'six' for 'seven'.
	Item No. (64)—Col. 6—2nd line	Read 'six' for 'seven'.
	Item No. (75)—Col. 6—1st line	Read '@ 3½' for '@ 3¼'.
Page 108	Item No. (78)—Col. 6	Read '@ 3½' for '@ 3¼'.
Page 127	Item No. 312—Col. 2	Read 'draught' for 'draught'.
	Col. 6	Insert the words 'commencing from the first anniversary of the date of drawal' at the end of the remarks.

Page 141	Para 41	<i>Substitute</i> the last sentence by the following :— ‘The question of transfer of the balance to the West Bengal State Electricity Board is under consideration of Government’.
Page 142	Para 44	<i>Delete</i> ‘Cr. Rs.’ and <i>Read</i> ‘Cr. Rs.’ before ‘1, 15, 86, 195’ and ‘Dr. Rs.’ before ‘35, 92, 512’
Page 152	Para 68—Seventh line	<i>Read</i> ‘look’ for ‘ook’.
	Eight line	<i>Read</i> ‘task’ for ‘ask’.
Page 159	Para 93—Fourth line	<i>Read</i> ‘discrepancy’ for ‘discrpancy’.
Page 160	Para 99—Second line	<i>Read</i> ‘paragraph 97’ for ‘paragraph 98’.
Page 162	Para 103—Heading	<i>Read</i> ‘Dr. Rs.’ for Cr. Rs.’.
Page 163	Para 104 (iii)—last line	<i>Read</i> ‘Decree’ for ‘Decrae’.
Page 166	Para 104 (xxxiii)—Second line	<i>Read</i> ‘freight’ for ‘frieght’.
	Fourth line	<i>Read</i> ‘monsoons’ for ‘monsions’.
Page 183	Statement No. 2— Multipurpose River Schemes— Col. 2	<i>Read</i> ‘49, 82, 08, 322(b)’ for ‘49, 84, 54, 215’.
	Col. 3	<i>Read</i> ‘61, 22, 39, 626’ for ‘61, 24, 85, 519’.
	Total—Commercial Departments— Col. 2	<i>Read</i> ‘57, 55, 28, 674(b)’ for ‘57, 57, 74, 567’.
	Col. 3	<i>Read</i> ‘69, 99, 07, 792’ for ‘70, 01, 53, 685’.
	Total—Capital Expenditure— Col. 2	<i>Read</i> ‘84, 44, 61, 212(b)’ for ‘84, 47, 07, 105’.
	Col. 3	<i>Read</i> ‘1, 34, 86, 93, 274’ for ‘1, 34, 89, 39, 167’.
	Total—Capital and other Expenditure— Col. 2	<i>Read</i> ‘1, 13, 20, 73, 020(a) (b)’ for ‘1, 13, 23, 18, 913’.
	Col. 3	<i>Read</i> ‘1, 34, 86, 93, 274’ for ‘1, 34, 89, 39, 167’.
	Net Capital and other Expenditure etc.— Col. 2	<i>Read</i> ‘1, 12, 75, 09, 980(a) (b)’ for ‘(a) 1, 12, 77, 55, 873’.
	Col. 3	<i>Read</i> ‘1, 34, 41, 30, 234’ for ‘1, 34, 43, 76, 127’.
		Footnote (a)— <i>Read</i> ‘194’ for ‘192’. <i>Insert</i> the following as footnote (b) :— (b) Differs from the previous year’s closing balance by reason of correction since made (<i>see</i> footnote on page 96).
Page 188	VIII—General Reserve Fund etc.	<i>Read</i> ‘page 144’ for ‘page 143’.
Page 194	Statement No. 5— Loans to Government Servants	<i>Read</i> ‘Government’ for ‘Goverment’.
Page 203	Appendix II—3rd line	<i>Read</i> ‘22’ for ‘21’.
	Forest—Col. 5	<i>Read</i> ‘10, 72’ for ‘10, 17’.

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**Finance Accounts of the Government of West Bengal for the year 1955-56
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 1955-56 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 1955-56 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 1955-56.

NEW DELHI ;

The 11

APR

1959

A. K. CHANDA,

Comptroller and Auditor General of India.

A.—General Finance Accounts

I—REPORT.

INTRODUCTORY.

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

Part I.—Consolidated Fund of West Bengal.

Part II.—Contingency Fund of West Bengal.

Part III.—Public Account of West Bengal.

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

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

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

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

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

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

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

different accounting circles. The initial debits or credits to the heads in this division are cleared eventually by corresponding receipts or payments either within the same circle of account or in another account circle.

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

2. *Sections and Heads of Accounts.*—Within each of the divisions mentioned above, the transactions are grouped into Sections, which are further subdivided into Major Heads of Accounts. The Sections are distinguished by letters of the alphabet, a single letter denoting the revenue portion and a double letter denoting the capital portion of a particular category of transactions, e.g., Section A denotes the revenue (and expenditure) grouped as 'Principal Heads of Revenue' and 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 stated.)

SUMMARY OF THE TRANSACTIONS FOR 1955-56.

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

Receipts.	Budget Estimates, 1955-56.		Actuals 1955-56.		Disbursements.	Budget Estimates, 1955-56.			Actuals 1955-56.		Variations between Cols. 8&9 More (+) Less (-).	
	2	3	4	5		6	7	8	9	10		
1												
Principal Heads of Revenue—												
Union Excise Duties	1,27,59	1,26,87	-72	Direct Demands on the Revenue—	5,04	5,16	..	5,16	..	5,16	+12	
Taxes on Income other than Corporation Tax.	6,87,70	8,12,25	+1,24,55	Taxes on Income other than Corporation Tax.	3,71,44	2,41,30	..	2,41,30	..	2,41,30	-1,30,14	
Estate Duty	29,25	20,68	-8,57	State Excise Duties	41,43	40,66	..	40,66	..	40,66	-77	
Land Revenue	4,03,30	3,89,85	-13,45	Stamps	7,56	8,38	..	8,38	..	8,38	+82	
State Excise Duties	5,12,39	5,04,16	-8,23	Forest	79,51	82,70	..	82,70	..	82,70	+3,19	
Stamps	2,73,93	3,03,55	+29,62	Registration	18,87	20,45	..	20,45	..	20,45	+1,58	
Forest	77,70	1,00,87	+23,17	Charges on account of Motor Vehicles Acts.	4,50	4,50	..	4,50	..	4,50	..	
Registration	47,16	51,21	+4,05	Other Taxes and Duties	20,30	21,28	..	21,28	..	21,28	+98	
Receipts under Motor Vehicles Acts.	1,12,70	1,26,31	+13,61									
Other Taxes and Duties	10,36,55	12,62,42	+2,25,87									
Total—Principal Heads	33,08,27	36,98,17	+3,89,90	Total—Direct Demands	5,48,65	4,24,43	..	4,24,43	..	4,24,43	-1,24,22	

Irrigation—Net Receipts	6,58	28	—6,30	Irrigation	3,15,44	2,52,50	2,52,50	—62,94
Debt Services	23,88	37,28	+8,40	Debt Services	1,81,12	2,11,35	2,11,35	+30,23
Civil Administration	4,05,89	4,67,75	+61,86	Civil Administration	31,75,99	31,85,95	31,85,95	+9,96
Civil works and Miscellaneous Public Improvements.	1,20,21	1,52,85	+32,64	Civil works and Miscellaneous Public Improvements.	6,99,41	5,78,00	5,78,00	—1,21,41
Electricity Schemes—Net Receipts.	..	54	+54	Electricity Schemes	1,50	1,19	1,19	—31
Miscellaneous	2,68,65	3,33,17	+64,52	Miscellaneous	6,84,48	9,96,20	9,96,20	+3,11,72
Grants-in-aid from Union Government.	3,63,71	2,61,10	—1,02,61	Extraordinary Items	6,68,33	4,48,33	4,48,33	—2,20,00
Contributions and Miscellaneous adjustments between Central and State Governments.	23	16	—7	Capital Expenditure within the Revenue Account (Details by Major Heads are given in Account No. 3).	13,40	8,32	8,32	—5,08
Extraordinary Items	73,49	82,03	+8,54					
Total—Revenue	45,75,91	50,33,33	+4,57,42	Total—Expenditure on Revenue Account.	62,88,32	61,06,27	61,06,27	—1,82,05
Deficit	17,12,41	10,72,94	—6,39,47					

SUMMARY OF THE TRANSACTIONS FOR 1955-56—concl'd.

Receipts.	Budget Estimates, 1955-56.	Actuals, 1955-56.	More (+) Less (-).	Disbursements.	Actuals, 1955-56.				Variations between Cols. 6&9 More (+) Less (-).
					Budget Estimates, 1955-56.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8	9	10
PART III.—PUBLIC ACCOUNT.									
(1) Debt.									
<i>Unfunded Debt—</i>									
State Provident Funds	1,28,70	1,29,32	+62		69,90	70,19	..	70,19	+29
Total	1,28,70	1,29,32	+62		69,90	70,19	..	70,19	+29
<i>Deposits and Advances—</i>									
Deposits of Depreciation Reserves of Government Commercial Concerns.	14,35	12,69	-1,66		15,00	5,52	..	5,52	-9,48
Reserve Fund—Transport	..	20	+20		..	..	..	..	..
Appropriation for Reduction or Avoidance of Debt.	63,01	62,86	-15		1,19,92	1,12,00	..	1,12,00	-7,92
West Bengal Famine Insurance Fund.	20,03	15,00	-5,03		15,00	19,87	..	19,87	+4,87
Fund for promotion of Education amongst Educationally Backward Classes.	10,91	11,24	+33		10,91	11,77	..	11,77	+86

FINANCE ACCOUNTS. GOVERNMENT OF WEST BENGAL.

Depreciation Reserve Fund— Government Presses.	1,19	20	—99	Depreciation Reserve Fund— Government Presses.	44	87	87	+43
Other Reserve Funds	10,50	82	—9,68	Other Reserve Funds	33,33	21,44	21,44	—11,89
Deposits of Local Funds	5,36,05	7,69,30	+2,33,25	Deposits of Local Funds	5,36,05	7,51,06	7,51,06	+2,15,01
Civil Deposits	17,96,04	12,53,18	—5,42,86	Civil Deposits	17,96,02	11,32,25	11,32,25	—6,63,77
Other Accounts	1,91,31	63,21	—1,28,10	Other Accounts	1,91,47	63,41	63,41	—1,28,06
Advances not bearing interest	94,96	2,13,75	+1,18,79	Advances not bearing interest	92,96	2,91,39	2,91,39	+1,98,43
Suspense	22,99,00	45,08,23	+22,09,23	Suspense	23,06,50	40,57,96	40,57,96	+17,51,46
Total	50,37,35	69,10,68	+18,73,33	Total	51,17,60	64,67,54	64,67,54	+13,49,94
(2) Remittances.								
Remittances . . . . .	..	86,14,49	+86,14,49	Remittances . . . . .	..	85,73,79	85,73,79	+85,73,79
Total—Public Account	51,66,05	1,56,54,49	+1,04,88,44	Total—Public Account	51,84,50	1,51,11,52	1,51,11,52	+99,24,02
Total—Receipts	1,40,78,09	2,50,17,64	+1,09,39,55	Total—Disbursements	1,48,15,86	2,42,15,20	2,42,15,20	+93,96,74
Opening Cash Balance	3,00,91	9,05,84	+6,04,93	Closing Cash Balance	—4,36,86	17,08,28	17,08,28	+21,45,14
GRAND TOTAL	1,43,79,00	2,59,23,48	+1,15,44,48	GRAND TOTAL	1,43,79,00	2,59,23,48	2,59,23,48	+1,15,44,48

Increase of cash balance during the year 8,02,44.
(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 (+1,24,55).—Mainly larger assignment of Income Tax (+43,98) and collection of arrear Agricultural Income Tax (+80,39).

Stamps (+29,62).—Mainly larger receipts under (i) 'Non-Judicial' due to larger transactions in the share market and in immovable property (+22,58) and lesser Refunds than anticipated (+3,67) and (ii) 'Judicial' Court-fees (+2,75).

Forest (+23,17).—Mainly larger sale of timber than anticipated at the budget stage.

Registration (+4,05).—Mainly larger demand for copies of registered documents (+1,69), increased receipts under 'Miscellaneous' (+1,18), and increase in the number of registration cases (+98).

Receipts under Motor Vehicles Acts (+13,61).—Mainly due to increase in the number of registered motor vehicles (+4,64) and larger receipts under 'State Motor Vehicles Taxation Act' (+6,74) and 'Other Receipts' (+2,40), partly set off by larger Refunds (−17).

Other Taxes and Duties (+2,25,87).—Increase mainly under (i) 'Entertainment Tax' due to increase in the number of cinema goers (+18,45), (ii) 'Sales Tax' owing to better collections and bringing certain new items within the scope of the tax (+1,96,14) and (iii) Bengal Raw Jute Taxation Act (+10,17).

Debt Services (+8,40).—Mainly due to collection of arrear interest on loans and advances by State Government (+3,58), larger interest on short term investment of cash balances (+3,04) and collection of interest on arrears of revenue (+80).

Civil Administration (+61,86).—This is a group head and the increase is the net effect of increases and decreases under its components. The important variations are briefly explained below :—

(i) *Education (+37,24).*—Mainly larger grants from the Government of India for educational development plan schemes and establishment of multipurpose schools.

(ii) *Agriculture (+38,14).*—Mainly larger receipts from the sale of fertilisers (+45,88) partly offset by smaller receipts from the sale of fish (−6,43).

(iii) *Administration of Justice (−6,00).*—Mainly smaller receipts under 'General fees, fines and forfeitures' (−4,15) and non-recovery of dues from the Calcutta Corporation in connection with Municipal Magistrates' Courts (−1,46).

(iv) *Industries and Supplies (−9,16).*—Mainly smaller receipts under 'Cinchona Plantations' due to non-lifting of stock by the selling agents and prevailing depression in the market (−13,35), partly counterbalanced by increased grant by the Central Silk Board for implementation of new schemes of Sericulture (+1,70), larger receipts from Ipecac cultivation scheme (+1,02) and Cottage and Small-scale Industries (+1,36).

Civil Works and Miscellaneous Public Improvements (+32,64).—Mainly due to transfer from Cooch Behar Development Fund on account of expenditure incurred on development works in 'Cooch Behar' but not adjusted against the Fund during 1952-53 and 1953-54 (+15,00), change in classification of the contribution by the Government of India towards the construction of roads of inter-state or economic importance, which were previously adjusted as reduction of charges under the head '81—Capital Account of Civil Works, etc.' (+41,82) and larger receipts under 'Rents' (+1,40) and 'Miscellaneous' (+8,65), partly offset by smaller subventions from the Central Road Fund on account of slow progress of works (—28,28) and smaller receipts under 'Water-rates' (—7,22).

Miscellaneous (+64,52).—The increase under this group head occurred mainly under (i) Receipts in aid of Superannuation (+3,12), (ii) Miscellaneous (+53,23) and (iii) Receipts from Road and Water Transport Schemes (+7,96) and were due to (i) larger recoveries of pension contribution from other Governments in respect of Police personnel sent out on deputation (+3,12), (ii) larger grants from the Government of India for relief operations in areas affected by flood and drought (+1,51,46) and large arrear recoveries from the Government of India in respect of schemes relating to displaced persons (+26,44), partly offset by decrease due to change of classification of receipts under Local Development Works Programme from 'Miscellaneous' to 'Extraordinary Items' (—34,60) and smaller receipts thereunder (—63,91), adjustment of recoveries of overpayments to Calcutta Corporation in previous years by deduct debit instead of by credit (—14,36) and larger refunds (—7,39) and (iii) smaller operational expenses on Road Transport Service (+12,10) partly offset by smaller recoveries on account of repairs and body-building of Government vehicles (—4,24).

Extraordinary Items (+8,54).—Mainly due to larger recoveries from the Government of India on account of extra Police force (+8,43), change in classification of the contributions for the Local Development Works from 'Miscellaneous' to 'Extraordinary Items' (+34,60) partly offset by smaller receipts under Community Development Project and National Extension Service (—32,79).

Decreases.

Estate Duty (—8,57).—Smaller assignment of Estate Duty by the Government of India.

Land Revenue (—13,45).—Mainly due to slow progress of collections from Government Estates as well as under Estate Acquisition Scheme (—34,11) partly offset by larger receipts under 'Rates and cesses on lands' (+6,70) and 'Miscellaneous' (+13,15).

State Excise Duties (—8,23).—Mainly smaller receipts from *Ganja* and *Bhang* (—14,72), country spirits (—2,63) and country liquor (—4,92) partly offset by larger receipts under 'opium' (+6,31) and 'wines and spirits' (+7,74).

Irrigation—Net Receipts (—6,30).—Mainly smaller recoveries from the beneficiaries of embankments maintained by Government as a result of acquisition of Zemindaries (—3,87), smaller subvention from the Central Government in connection with Intensive Food Production Schemes (—1,34) and larger working expenses (—1,08).

Grants-in-aid from Union Government (—1,02,61).—Smaller contribution from the Union Government on account of the slower progress of the scheme for the Relief of Educated Unemployment (—1,01,82).

(3) DEBT

Increases.

Permanent Debt (+3,58,72).—Larger long-term loans raised from the open market for financing Development Schemes involving capital expenditure.

Floating Debt (+45,00).—Ways and Means advance from the Reserve Bank of India in August, 1955 when there was a temporary shortfall in the cash balance of the State.

Loans and Advances by the State Governments (+33,73).—Mainly larger recovery of Miscellaneous Loans and Advances than budgeted for.

Decrease.

Loans from the Central Government (—4,43,76).—Mainly smaller loans for (i) Damodar Valley Corporation (—1,53,90), (ii) Intensive Food Production Schemes (—1,61,27), (iii) Permanent Improvement of Sunderban area (—30,00), (iv) National Water Supply and Sanitation Scheme in urban areas (—37,50), (v) Flood Control and Flood and Drought Relief (—10,52), (vi) Relief and Rehabilitation of Displaced persons (—2,19,50) and (vii) Community Development Projects and National Extension Service Programme (—95,75), partly offset by increase in the amounts of loans for (viii) Educational Development (+9,43), (ix) Special and Medium long-term loans to Co-operative Institutions and borrower groups for the purpose of rural development (+20,00), (x) Development of Handlooms (+11,29), (xi) Scheme for removal of *Khatal*s from Calcutta (+93,30), (xii) Development of Small-scale and Cottage Industries (+9,15), (xiii) Low Income Group Housing Scheme (+40,00) and (xiv) Share of small savings scheme (+72,00).

EXPENDITURE.

(1) REVENUE.

Increases.

Forest (+3,19).—Mainly due to non-adjustment of the recoveries for supply of timber for want of acceptance of the bills by the consignees.

Registration (+1,58).—Due to appointment of additional *muharrirs* temporarily in connection with the estate acquisition work and the settlement operation.

Debt Services (+30,23).—Mainly due to (i) increased interest charges on larger loans raised from the open market (+6,73), and on outstanding cash credit advances from the State Bank in connection with the food procurement operations not provided for in the budget (+11,80), (ii) less transfer of interest to Commercial Departments (+7,17) and (iii) smaller recovery of interest from the Damodar Valley Corporation (+93,58) partly counter-balanced by non-payment of interest on loans from the Union Government in full during the year (—87,81).

Civil Administration (+9,96).—This is a group head and the increase is the net effect of increases under certain components partly set off by decreases under others. The more important variations are explained below :—

(i) *General Administration* (+7,71).—Mainly due to setting up of the Pay and Accounts Office for the Education and Refugee Relief and Rehabilitation Departments under the Scheme for Separation of Audit from Accounts

(+4,02), increased expenditure under 'Legislative Assen^bly' (+1,45) and increased expenditure on contingencies owing to the opening of new offices and payment of court decrees (+2,55).

(ii) *Police* (+71,57).—Mainly due to upward revision of the emoluments of the subordinate ranks of the police.

(iii) *Education* (+21,97).—Mainly due to larger expenditure under Development Schemes (+1,17,95) and establishment of Day Students' Home (+25,11), partly counter-balanced by smaller expenditure under 'Expansion of education and welfare services to relieve educated unemployment (—88,59), 'Development of technical education' (—13,53), 'Grants to Local Bodies for primary education' (—8,06) and Grants to non-Government Secondary Schools (—11,85).

(iv) *Agriculture* (+4,63).—Mainly larger expenditure under Development Schemes (+8,04) partly set off by smaller expenditure under the scheme for sea-fishing with the help of Danish Cutters and Japanese trawlers (—3,32).

(v) *Medical* (—28,99).—Mainly due to slow progress in the construction of Health Centres.

(vi) *Public Health* (—37,28).—Smaller grants paid under National Urban Water-supply Scheme due to slow progress of work (—19,76), slow progress of the scheme for control of Malaria (—11,48), and purchases made but not paid for (—10,86) partly set off by cumulative excess under other items.

(vii) *Industries and Supplies* (—15,30).—Mainly due to delay in the implementation of the scheme for the Development of Engineering Industries at Howrah.

(viii) *Miscellaneous Departments* (—13,89).—Mainly due to non-purchase of stores during the year (—4,66), failure of contractors to supply stores (—1,14) and smaller expenditure on welfare of scheduled tribes, castes and other backward classes (—9,19), partly set off by cumulative excesses under other items.

Miscellaneous (+3,11,72).—The increase under this group head is due mainly to large-scale relief operations in areas affected by flood and drought (+2,65,54) and large influx of refugees and consequent rise in the camp population (+2,60,98), partly counter-balanced by smaller contributions to Calcutta Corporation for dearness concession to the employees (—12,52), erroneous adjustment of recoveries of overpayments to the same body in previous years by reduction of charges (—14,36) and smaller contributions to local bodies on account of Public Works cess, etc. (—8,27), change in classification of expenditure on Local Development Works from 'Miscellaneous' to 'Extraordinary Items' (—95,99) and that on Permanent Improvement of Sundarban Areas from 'Extraordinary Items' to 'Miscellaneous' (+33,81) and larger recovery from the Union Government in connection with the rehabilitation of displaced persons (—1,47,65).

Decreases.

Land Revenue (—1,30,14).—Smaller number of cases maturing for payment of compensation under the Estate Acquisition Act (—74,96), slow progress of survey, settlement and record operations (—31,29) and less expenditure under 'Management of Government Estates' due to late joining of selected staff (—24,89).

Irrigation (—62,94).—Due mainly to slower progress of flood protection works in North Bengal.

Civil Works And Miscellaneous Public Improvements (—1,21,41).—Smaller expenditure mainly under “Original Works—Buildings”.

Extraordinary Items (—2,20,00).—Mainly due to non-adjustment of the losses on Grain Purchase Schemes on account of delay in the compilation of Profit and Loss Accounts (—1,93,90), change in the classification of expenditure on Permanent Improvement of Sundarban areas and Local Development Works (—6,12), certain pre-Partition claims not being paid and certain others not maturing for payment (—22,77), staggering of the National Extension Service Programme (—41,71), partly set off by less absorption of surplus Food Department staff in other Departments (+32,97) and payment of decretal amount of compensation for land acquisition (+7,30).

Capital Expenditure within the Revenue Account (—5,08).—Due mainly to smaller number of cases relating to commutation of pensions maturing for payment than anticipated.

(2) CAPITAL.

Increase.

Road and Water Transport Schemes (+4,94).—Mainly due to increased cost of buses.

Decreases.

Irrigation (—31,12).—Mainly due to slow progress of Bagjola-Ghuni-Jatragachi Scheme.

Multipurpose River Schemes (—2,75,47).—Slow progress of the Mayurakshi Reservoir Project (—1,21,57) and less amount requiring to be advanced for the Damodar Valley Project (—1,53,90).

Civil Works (—10,34).—Smaller outlay on State Roads.

Other State Works (—1,78,66).—Mainly due to smaller expenditure on Kanchrapara Area Development Scheme (—31,88), Housing Schemes in Calcutta (—33,94), no expenditure being incurred on the scheme for the development of Salt Lake Area (—20,00), smaller expenditure on displaced persons on account of postponement of new building programme (—77,26), slow progress of development of colonies, production centres and bazars, etc. (—50,23) and smaller expenditure under Community Development Projects and National Extension Service Programme (—60,15), partly counter-balanced by increased expenditure on Coke-oven Gas Grid and Power Plant (+61,14), Kalyani Housing Scheme (+16,76), Subsidised Industrial Housing Scheme (+7,98) and receipts and recoveries on account of Tollygunge Land Development Scheme not being effected during the year (+8,37).

Schemes of State Trading (—3,59,64).—Mainly due to realisation of arrear receipts and recoveries (—5,38,33) partly set off by smaller adjustment of loss in connection with the Grain Purchase Schemes on account of delay in the compilation of Profit and Loss Accounts (+1,93,90).

(3) DEBT.

Increases.

Floating Debt (+4,91,39).—Repayment of arrear cash credit advances from the State Bank of India (+4,46,39) and ways and means advance from the Reserve Bank of India (+45,00).

Loans and Advances by State Governments (+14,33).—Increase under loans to District and other Local Fund Committees (+13,78), Advances to Cultivators (+26,21), and Miscellaneous Loans and advances (+65,92), partly set off by smaller loans to displaced persons (—50,19) and under Community Development Projects and National Extension Service Programme (—46,22).

PART III.—PUBLIC ACCOUNT.

RECEIPTS.

(1) DEBT.

Increases.

Deposits of Local Funds (+2,33,25).—Larger deposits mainly under (i) Education Funds (+1,37,52) and (ii) Other Miscellaneous Funds including deposits relating to the State Electricity Board (+1,05,34), partly set off by smaller deposits under District Funds (—9,70).

Advances not bearing interest (+1,18,79).—Mainly larger recoveries of (i) advances of pay, etc. made to Government servants (+70,76), (ii) special advances (+30,78), Public Works advances (+7,39) and Forest advances (+9,67).

Suspense (+22,09,23).—Increase under (i) Other Suspense Accounts (+2,61,67) and (ii) Pre-audit Cheques (+19,47,56).

Decreases.

West Bengal Famine Insurance Fund (—5,03).—Smaller sale of securities than originally anticipated.

Other Reserve Funds (—9,68).—Smaller interest, dividend, etc. on securities and shares owned by the former State of Cooch Behar.

Civil Deposits (—5,42,86).—Smaller incomings mainly under 'Personal Deposits' (—6,79,17) and 'Public Works Deposits' (—16,27), partly set off by increase in the 'Deposits for Works done for public bodies' (+67,75), 'Revenue Deposits' (+38,03), 'Construction Board Deposits' (+29,82), Deposits for sanitary works done for local bodies (+12,59) and Pay and Accounts Office Deposits (+20,61).

Other Accounts (—1,28,10).—Mainly due to (i) smaller subventions from the Central Road Fund consequent on smaller expenditure on road fund works (—29,91) and (ii) change in classification of the grants from the Central Government and of local contributions in connection with the local development works (—93,93).

(2) REMITTANCES.

Increase.

Remittances (+86,14,49).—The transactions under this head were not provided for in the budget.

DISBURSEMENTS.

(1) DEBT.

Increases.

West Bengal Famine Insurance Fund (+4,87).—Larger purchase of securities during the year.

Deposits of Local Funds (+2,15,01).—Mainly due to larger withdrawals from the 'Education Funds' (+1,77,09) and 'Other Miscellaneous Funds' in connection with the State Electricity Board (+52,92), partly counterbalanced by smaller withdrawals from 'District Funds' (—16,83).

Advances not bearing interest (+1,98,43).—Mainly due to larger advance of pay, etc., to Government servants (+1,09,69), advances for *takavi* works (+11,82) and increased special advances (+76,11).

Suspense (+17,51,46).—Increase under 'Other Suspense Accounts' (+2,58,08) and under 'Pre-audit cheques' (+14,93,38).

Decreases.

Depreciation Reserve Fund of Government Commercial concerns (—9,48).—Smaller transfer from the fund consequent on smaller expenditure under renewals and replacements of State Buses.

Sinking Fund Investment Account (—7,92).—Smaller investments than provided for.

Other Reserve Funds (—11,89).—Mainly due to smaller transfer from the General Reserve Fund for Cooch Behar.

Civil Deposits (—6,63,77).—Smaller withdrawals under 'Personal Deposits' (—7,41,12) and Public Works Deposits (—15,16), partly counterbalanced by larger withdrawals under 'Revenue Deposits' (+49,89), 'Deposits for works done for public bodies or individuals' (+37,21) and 'Deposits for sanitary works done for local bodies' (+11,41).

Other Accounts (—1,28,06).—Mainly due to smaller expenditure on Central Road Fund Works (—28,28) and change in classification of the expenditure on Local Development Works (—99,42).

(2) REMITTANCES.

Increase.

Remittances (+85,73,79).—The transactions were not provided for.

REVENUE POSITION OF GOVERNMENT—GENERAL REMARKS.

6. It will be seen from the summary of transactions in paragraph 4 *ante* that the revenue receipts and expenditure for the year under review amounted to 50,33,33 and 61,06,27 as against the budget provisions of 45,75,91 and 62,88,32 respectively. The net result was a revenue deficit of 10,72,94 against an estimate of 17,12,41. The improvement of 6,39,47 in the revenue position was the net effect of an increase of 4,57,42 in revenue receipts and a decrease of 1,82,05 in revenue expenditure.

The increase of 4,57,42 in revenue receipts was the net effect of increases aggregating 5,97,37 under certain heads partly counterbalanced by a total decrease of 1,39,95 under others.

The bulk of the increase occurred under the following items:—

- (i) *Taxes on Income (1,24,55)*.—Increased share of Income Tax assigned to the State and collection of arrear Agricultural Income Tax.
- (ii) *Stamps (29,62)*.—Larger sale of stamps.
- (iii) *Forest (23,17)*.—Larger receipts on account of sale of timber.
- (iv) *Other Taxes and Duties (2,25,87)*.—Larger receipts under Entertainment Tax, Bengal Raw Jute Taxation Act and Sales Tax.
- (v) *Civil Administration (61,86)*.—Larger grants from the Centre for educational development schemes and establishment of Multipurpose Schools and larger sale of fertilizers.
- (vi) *Miscellaneous (64,52)*.—Larger grants from the Centre for relief operations in flood and drought affected areas.

The decrease occurred mainly under 'Grants-in-aid from the Union Government' (1,02,61) due to smaller contributions from the Union Government on account of slow progress of the Scheme for Relief of Educated Unemployment.

On the expenditure side considerable savings occurred under 'Land Revenue' (1,30,14), 'Irrigation' (62,94), 'Civil Works and Miscellaneous Public Improvements' (1,21,41) and 'Extraordinary Items' (2,20,00) due to smaller payment of compensation under the Estate Acquisition Act, slow progress of Survey, Settlement and Record Operations, slow progress of an Irrigation Scheme, smaller expenditure on buildings, non-adjustment in full of losses under Grain Purchase Schemes and non payment of certain pre-Partition claims. The savings were partly set off by excesses under 'Debt Services' (30,23) and 'Miscellaneous' (3,11,72) due mainly to larger interest charges, large-scale relief operations in areas affected by flood and drought and larger influx of refugees from East Pakistan.

During the year under review the scope of the West Bengal Sales Tax Act, 1954 was further extended by bringing sugar, gold and gold ornaments within its purview.

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 upto the end of 1955-56 :—

Nature of Expenditure.	Expenditure upto 1954-55.	Expenditure during 1955-56.	Total.
1	2	3	4
65-A.—Capital Outlay on Forests	13	..	13
68.—Construction of Irrigation, etc., works	2,77,66	47,98	3,25,64
71.—Capital Outlay on Schemes of Agricultural Improvement and Research.	18,50	1,67	20,17
72.—Capital Outlay on Industrial Development	64,57	5,61	70,18
80-A.—Capital Outlay on Multipurpose River Schemes	49,84,54	11,40,31	61,24,85
81.—Capital Account of Civil Works outside the Revenue Account.	15,67,05	2,99,66	18,66,71
81-A.—Capital Outlay on Electricity Schemes	1,26,98	1,16	1,28,14
82.—Capital Account of other State Works outside the Revenue Account.	7,42,31	2,61,18	10,03,49
82-B.—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account.	2,58,37	48,73	3,07,10
83.—Payments of Commuted Value of Pensions	4,73	..	4,73
85-A.—Capital Outlay on State Schemes of Government Trading.	3,56,60	—5,76,81	—2,20,21
TOTAL	84,01,44	12,29,49	96,30,93

65-A.—*Capital Outlay on Forests.*—The expenditure represents cost of Construction 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 94.

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

72.—*Capital Outlay on Industrial Development.*—The cost of productive schemes for the development of industries has been taken to this capital head. The main schemes are (1) Opening of Industrial centres relating to Cottage Industries, (2) Organisation of Silk Reelers' Co-operatives, (3) Development of Salt production, (4) Exploitation of Coastal and Estuarine Fisheries and provision of Fishing Fleet, (5) Investment in the shares of Bengal Salt Company, (6) Acquisition of land for Telephone Cable Factory at Mihijam and (7) Investment in the shares of West Bengal Financial Corporation.

80-A.—*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 mainly the outlay for the development of State Roads.

81-A.—*Capital outlay on Electricity Schemes.*—The expenditure represents outlay in connection with the electrification of semi-rural areas.

82.—*Capital Account of Other State Works Outside the Revenue Account.*—The expenditure represents the outlay on (1) Kanchrapara Area Development Scheme, (2) Re-housing of Bustee-dwellers, (3) Scheme for building of residential flats, (4) Scheme for housing and colonisation of displaced persons, (5) Coke-oven, Gas-Grid and Power Plant, (6) Tollygunge Land Development Scheme and (7) Community Development Projects and National Extension Service Programme.

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

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

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

FINANCIAL RESULTS OF IRRIGATION WORKS AND MULTIPURPOSE RIVER SCHEMES.

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 and the Multipurpose River Schemes in the State :—

Names of Projects. ^s	Direct Capital Outlay.		Revenue receipts during 1955-1956.			Direct working expenses during 1955-56.	Net revenue excluding interest.		Net profit or loss after meeting interest.		
	During 1955-1956.*	To end of 1955-56.	Direct revenue (Public works receipts).	Portion of land revenue due to works.	Total revenue receipts.		Surplus of revenue over expenditure (+) or of expenditure over revenue (—).	Rate per cent on capital outlay to end of the year.	Interest on capital.	Surplus of revenue over expenditure (+) or of expenditure over revenue (—).	Rate per cent on capital outlay to end of the year.
1	2	3	4	5	6	7	8	9	10	11	12
A.—IRRIGATION WORKS.											
<i>Unproductive.</i>											
Midnapore Canal	83,07	2,02	..	2,02	8,17	—6,15	7.4	8,58	—9,68	11.7	
Bakreswar Irrigation Scheme	7,01	22	..	22	23	—1	0.1	30	—31	4.4	
Damodar Canal Project	1,28,88	10,55	..	10,55	6,25	+4,80	8.8	5,47	—1,17	0.9	
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.											
<i>Productive.</i>											
Sonarpur Arapanch Drainage Scheme.	47,98	75,91	3 ..	3	58	—55	0.7	2,21	—2,76	8.6	
<i>Unproductive.</i>											
Hijli Tidal Canal	25,51	47	..	47	83	—36	1.4	1,08	—1,44	5.6	
Calcutta and Eastern Canals	21,82	3,34	..	3,34	5,06	—1,72	7.9	93	—2,65	12.1	
Sunderbans Steamer Route	7,58	51	..	51	23	+23	3.7	32	—4	5	
Dredging "Bidyardhari"	(a)7,96	..	..	..	..	..	..	34	—34	4.8
Dredger "Burdwan"	18,63	..	..	..	20	—20	1.5	58	—78	5.7
C.—MULTIPURPOSE RIVER SCHEMES.											
<i>Productive.</i>											
Mayurakshi Reservoir Project	1,04,01	12,02,98	2,30 ..	2,30	10,84	—8,04	0.67	49,02	—57,06	4.74	
TOTAL	1,51,99	15,74,25	10,94 ..	10,94	32,39	—12,45	8	63,73	—76,23	4.4	

The percentage of net loss in the year was 4.4 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 "Un-productive", 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, 4 per cent. for those sanctioned between the 1st April, 1941 and the 16th August, 1954 and $4\frac{1}{2}$ per cent. for those sanctioned on or after the 17th August, 1954. With effect from the 18th 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 the "Un-productive" class. Similarly, if a work classed as "Un-productive" 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. From the year 1954-55 the following schemes have been classified as productive :—

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

EXPENDITURE ON IMPORTANT CAPITAL PROJECTS UNDER CONSTRUCTION.

10. The Damodar Valley Project, which is a Multipurpose 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 1955-56 paid by the Government of West Bengal was 49,19,42.

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 reclassified as a Multipurpose River Valley Scheme under the Major Head "80-A" with effect from the year 1949-50. The expenditure on the scheme to end of 1955-56 amounted to 12,02,98.

The expenditure on (1) Sonarpur-Arapanch Matla Scheme (Part I) and (2) Sonarpur-Arapanch Matla Scheme (Part II) and (3) Bagjolla-Ghuni-Jatragachi Scheme during 1955-56 was 4,04, 18,34 and 25,60 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 1955-56 in respect of schemes debitabte to revenue and capital estimated

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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. 5,15.09 lakhs in respect of schemes debitable to revenue account and to the extent of Rs. 16.79 lakhs in respect of those which are debitable outside the revenue account.

FIVE YEAR PLAN.

12. Appendix II at the end of this compilation contains a statement showing the extent to which the Government of West Bengal stands committed at the end of 1955-56 to expenditure on the First Five Year Plan. These schemes have been carried over to the Second 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, 1955.	On 31st March, 1956.	
1	2	3	4
Permanent Debt	7,35,23	14,93,95	+7,58,72
Floating Debt	(a)4,46,39	..	-4,46,39
Loans from the Central Government	1,04,74,23	1,36,60,51	+31,86,28
Unfunded Debt	(b)5,86,47	6,45,60	+59,13
Gross Total—Debt	1,22,42,32	1,58,00,06	+35,57,74
Deduct—Outstanding loans and advances made by Government.	—(c)28,76,12	—38,12,83	—9,36,71
Net Debt	93,66,20	1,19,87,23	+26,21,03

(a) Differs from the closing balance of the previous year by 1 by reason of rounding.

(b) Differs from the closing balance of the previous year by 11 by reason of corrections since made.

(c) Differs from the closing balance of the previous year by 4,00 by reason of corrections since made in the pre-Partition balance.

The above statement will show that there was an increase of 26,21,03 in the net liability of the State on account of the various classes of debts at the end of the year. Details are furnished below :—

(i) *Permanent Debt*.—This represents loans raised by the State Government to finance certain projects involving capital expenditure. A total loan of 7,58,72 was raised during the year at 4 per cent. per annum redeemable at par in 1967. Full particulars of the loans raised will be found in paragraph 9 of Part B of the Report on pages 102—103.

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

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

Sinking Fund.—In addition to the 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 11,48 was adjusted to the Depreciation Fund, 47,52 to the Sinking Fund and 3,86 was also received as interest on the investments made in the previous year aggregating 62,86. A sum of 1,12,00 was invested during the year. The particulars of the adjustments and investments are given below. The balance to the end of the year was 1,62,39 out of which a sum of 1,52,22 stood invested in securities of the West Bengal Government.

Amount adjusted during the year—

Depreciation Fund for 3½ per cent. West Bengal Loan, 1962	2,74
Depreciation Fund for 4 per cent. West Bengal Loan, 1964	3,13
Depreciation Fund for 4 per cent. West Bengal Loan, 1963	5,61
TOTAL	11,48

Sinking Fund for 3½ per cent. West Bengal Loan, 1962	11,19
Sinking Fund for 4 per cent. West Bengal Loan, 1964	10,75
Sinking Fund for 4 per cent. West Bengal Loan, 1963	25,58
TOTAL	47,52

Amount invested during the year—

In 4 per cent. West Bengal Loan, 1967	1,12,00
---	---------

(ii) *Floating Debt.*—This item represents cash credit advances made by the State Bank of India for financing procurement of food stuffs and “Ways and Means” advance from the Reserve Bank of India. The outstanding debt of 4,46,39 on this account has been liquidated during the year.

(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 the pre-Partition and post-Partition loans taken by the State Government is given in paragraph 10 of the Report in Part B at pages 103-127.

(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 the Balances have been reviewed in paragraphs 11 to 25 *et seq* of Part B Report. The interest received by Government in respect of such loans and advances amounted to 20,06.

(vi) *Debt Services.*—The total net charge on the revenues of the State during the year on account of service of debt was 3,29,95 as shown below :—

Contribution to Sinking Fund	59,00
Interest on Permanent Debt	43,27
Management of Debt	7
Expenditure connected with the issue of new loans	1
Interest on Floating Debt	11,82
Interest on loans taken from the Central Government	2,15,13
Interest on State Provident Fund Balances	20,71
TOTAL	3,50,01
<i>Deduct</i> —Interest realised by Government on State Loans and Advances	—20,06
Net Charge	3,29,95

This works out to 6.6 per cent. of the revenues of the State during the year.

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 the 31st March, 1956 :—

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 the 31st March, 1956.	Remarks.
1	2	3	4	5	6
West Bengal Provincial Co-operative Bank Ltd.	Section 17 (4) of the Reserve Bank of India Act.	Credit limit of Rs. 1 crore repayable within one year from the 7th May, 1955 with interest at 1½%.	97,00 actually drawn.	8,05	Subsequently repaid in full.
The Commissioners for the Howrah Bridge.	In exercise of the powers conferred by subsection 2 of section 6 of the Howrah Bridge Act, 1926.	(i) 3½% 30 year loan floated on the 20th August, 1936. (ii) 3½% 29 year loan floated on the 20th August, 1937.	(i) 1,50,00 (ii) 1,50,00	(i) 86, 62 (ii) 1,02,71	{ The revenue surpluses of the New Howrah Bridge Commissioners are being utilised for the purchase and cancellation of the debentures in order to reduce the Capital debt

BALANCE.

15. (i) The following statement shows the "Ways and Means" position of the Government of West Bengal, month by month, during 1955-56 :—

Month.	Opening Cash Balance.		Receipts.	Disbursements.	Closing Cash Balance.	
	In Treasuries.	In Bank.			In Treasuries.	In Bank.*
1	2	3	4	5	6	7
1955—						
April	—21,62	9,27,46	14,23,49	18,81,76	39,32	4,08,85
May	39,32	4,08,85	15,40,99	15,92,50	33,27	3,63,89
June	33,27	3,63,39	14,08,62	16,14,43	46,05	1,44,80
July	46,05	1,44,80	16,76,85	17,11,07	54,37	1,02,26
August	54,37	1,02,26	25,75,03	21,78,93	56,20	4,96,53
September	56,20	4,96,53	22,78,15	24,84,21	53,61	2,93,06
October	53,61	2,93,06	15,36,84	15,66,62	52,86	2,64,03
November	52,86	2,64,03	18,46,29	20,70,42	44,24	48,52
December	44,24	48,52	24,91,51	23,08,17	49,74	2,26,36
1956—						
January	49,74	2,26,36	22,75,53	22,74,72	21,08	2,55,83
February	21,08	2,55,83	26,56,20	26,91,99	51,13	1,89,99
March	51,13	1,89,99	78,60,60	63,93,44	26,47	16,81,81

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

Under an agreement with the Reserve Bank of India, the Government of West Bengal have to maintain a minimum balance of Rs. 12 lakhs at the Bank. The Bank informs the Government by telegram of their daily balance with the Bank at the close of each working day. If this balance falls on weekly settling days below the agreed minimum, the deficiency is made good either by taking a "Ways and Means" advance from the Reserve Bank or by selling treasury bills to the public. A "Ways and Means" advance of 45,00 was taken and repaid during the year and no treasury bills were issued. A sum of 2 was paid during the year as interest on the "Ways and Means" advance.

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

Month.	Balance on 31st March, 1955.	Amount taken.	Amount repaid.	Balance on 31st March, 1956.	Interest.
1	2	3	4	5	6
1955—					
April
May
June
July	63,00	..	..
August
September
October	1,00,00	..	..
November	1,06,00	..	..
December
1956—					
January	1,27,00	..	..
February	27,00	..	..
March	23,39	..	..
<hr/>					
TOTAL	(a)4,46,39	..	4,46,39	..	11,80

(a) Differs from the previous year's closing balance by 1 by reason of rounding.

(iii) No cash credit advance was taken during the year. The outstanding balance of 4,46,39 of the previous year was fully repaid during the year under report. A sum of 11,80 was paid to the Bank as interest.

(iv) In addition to the closing balance of 17,08,28 on the 31st March, 1956 shown in sub-paragraph (i) above the resources of Government included some investments in easily realisable securities. A part of these investments was in respect of funds, the balances of which have been kept for specific purposes while the remainder of the investments is accounted for under the Suspense head 'Cash Balance Investment Account'.

In addition to the balance of investment in the preceding year (45,02) a part of the Cash Balance (4,96,92) was invested in Central Government treasury bills, which, however, were discharged during the year. The interest of

3,06 realised on this 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, 1955.	31st March, 1956.
(1) Cash Balance Investment Account, <i>vide</i> paragraph 112 of Part B of this compilation.	45,02	45,02
(2) Earmarked Investments (as shown in sub-paragraph (v) below).	71,58	1,88,05
TOTAL	1,16,60	2,33,07

The balance of Government at the beginning and at the close of the year, therefore, stood as follows :—

	1st April, 1955.	31st March, 1956.
Cash, <i>vide</i> sub-paragraph (i)	9,05,84	17,08,28
Investments	1,16,60	2,33,07
TOTAL	10,22,44	19,41,35

The increase of 9,18,91 in the balance is explained below :—

	Increase.	Decrease.
(1) Net debt outstanding, <i>vide</i> paragraph 13 <i>ante</i>	26,21,03	..
(2) Revenue deficit	..	10,72,94
(3) Capital expenditure outside the Revenue Account	..	12,29,49
(4) Difference of receipts and disbursements under Deposit and Remittance Heads (Other than Unfunded Debt) and Investments.	6,00,31	..
TOTAL	32,21,34	23,02,43
Net increase	9,18,91	..

(v) The following statement shows in detail the earmarked balances (in cash and investments) held by Government in respect of various accounts at the beginning and at the close of the year under review. It will be seen therefrom that there was an increase of 47,82 during the year in the total balance.

Name of Reserve Fund or Deposit Account.	Balance on 1st April, 1955.			Balance on 31st March, 1956.		
	Cash.	Invest- ment.	Total.	Cash.	Invest- ment.	Total.
1	2	3	4	5	6	7
1. Depreciation Reserve Fund of Government Bus Services.	45,23	..	45,23	52,39	..	52,39
2. Reserve Fund—Transport.	..	..	..	20	..	20
3. Depreciation Reserve Fund—Electricity.	5,73	..	5,73	5,73	..	5,73
4. Sinking Fund .	59,31	40,22	99,53	10,17	1,52,22	1,62,39
5. West Bengal Famine Insurance Fund.	5,11	9,94	15,05	24	14 91	15,15
6. General Reserve Fund for Cooch Behar.	91,43	21,42	1,12,85	70,81	20,92	91,73
7. Depreciation Reserve Fund—Government Presses.	8,96	..	8,96	8,30	..	8,30
8. Fund for promotion of education amongst educationally backward classes.	53	..	53	..	..	..
9. Reserve Fund for protection of Sugar Industry.	69	..	69	69	..	69
10. Subventions from the Central Road Fund.	14,18	..	14,18	13,46	..	13,46
11. Deposit Account of the grant made by the Indian Central Jute Committee.	2	..	..	18	..	18

Name of Reserve Fund or Deposit Account.	Balance on 1st April, 1955.			Balance on 31st March, 1956.		
	Cash.	Invest- ment.	Total.	Cash.	Invest- ment.	Total.
1	2	3	4	5	6	7
12. Deposit Account of the grant made by the Indian Council of Agricultural Research.	1,49	..	1,49	2,08	..	2,08
13. Deposit Account of the grant from the Indian Central Sugarcane Committee.	1,78	..	1,78	1,16	..	1,16
14. Deposit Account of the grant from the Central Government for development of Handloom Industry.	—3	..	—3	..	..	..
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.	2,78	..	2,78	2,03	..	2,03
17. Deposit Account of the grant made by the Central Oil Seeds Committee.	25	..	25	24	..	24
18. Deposit Account of the grant made by the Central Tea Board.	91	..	91	79	..	79
19. Deposit Account of the grant made by the Indian Council of Scientific and Industrial Research.	11	..	11	16	..	16
20. Deposit Account of the grant made by the Indian Central Arecanut Committee.	3	..	3	15	..	15
21. Deposit Account of the grant made by the Indian Central Tobacco Committee.	3	..	3	..	..	..

Name of Reserve Fund or Deposit Account.	Balance on 1st April, 1955.			Balance on 31st March, 1956.		
	Cash.	Invest- ment.	Total.	Cash.	Invest- ment.	Total.
1	2	3	4	5	6	7
22. Deposit Account of the grant made by the Indian Central Coconut Committee.	23	..	23	11	..	11
23. Deposit Account of the grant from the Workmen's Benefit Fund.	32	..	32	..	..	..
24. Deposit Account of the grant made by the Government of India to the Calcutta Improvement Trust for Subsidised Industrial Housing Scheme.	1,56	..	1,56	..	..	..
25. Deposit Account of Local Development Works Grant Fund.	—45	..	—45	6,04	..	6,04
26. Deposit Account of Securities held by Government.	3,17	..	3,17	..	..	..
TOTAL	3,05,88	71,58	3,77,46	2,37,23	1,88,05	4,25,28

The nature of the balances has been explained in paragraphs 37 to 48 and 84 to 94 of Part B of the Account.

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

	1st April, 1955.	31st March, 1956.
Cash	5,99,96	14,71,05
Investments	45,02	45,02
TOTAL	6,44,98	15,16,07

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 10,72,94 against an estimated deficit of 17,12,41. The net transactions under Capital, Debt, Deposit and Remittance heads, however, registered an improvement of 19,91,85. There was no change in the balance under investments. The net effect was that the cash balance of the State (including investments) increased from 10,22,44 to 19,41,35. This shows that the improvement in the cash position to the extent of 9,18,91 was made up of increase of 19,91,85 in the transactions under Capital, Debt, Deposit and Remittance heads and deficit of 10,72,94 in the Revenue Account. The debt position also showed an increase in the net liability of the State from 93,66,20 to 1,19,87,23 the increase being mainly on account of long-term loans of 7,58,72 raised from the open market for financing the schemes for development of State Roads, Road Transport, Durgapur Coke Oven Plant, Kalyani and other Housing Schemes as well as a part of the cost of acquisition of Zemindaries and loans aggregating 31,86,28 taken from the Union Government to meet the State Government's share of contributions to the Damodar Valley Corporation and the expenditure on Mayurakshi Reservoir Project, rehabilitation of and grant of loans to displaced persons, Intensive Food Production Schemes, Flood and Drought Relief Operations, Flood Control Programme, Expansion of Power to urban and rural areas, Removal of Khatala from Calcutta and other miscellaneous schemes. A part of the loans amounting to 1,68,05 was repaid to the Union Government during the year making a total repayment of 2,49,15 to the end of the year.

The previous balance on account of cash credit advances (4,46,39) taken from the State Bank of India for financing procurement operations was fully repaid during the year. The balance under 'Unfunded Debt' was 6,45,60 while under 'Loans and Advances by State Governments' the outstanding balance increased from 28,76,12 to 38,12,83. The monthly Cash Balance in the Reserve Bank and at treasuries remained satisfactory except on one occasion when a Ways and Means advance of 45,00 was obtained from the Reserve Bank which, however, was fully repaid during the year.

The net liability of the State on account of Public Debt, etc., at the close of the year was 1,17,68,89 as indicated in the following statement:—

Assets.		Liabilities.	
Loans and Advances by the State Governments.	38,12,83	Public Debt . . .	1,51,54,46
		Contingency Fund . .	1,00,00
Balance—		Unfunded Debt . . .	6,45,60
Investments	2,33,07	Deposits and Advances .	17,97,68
Cash	17,08,28	Remittances	—1,74,67
		TOTAL	1,75,23,07
TOTAL	57,54,18		
Not Liability	1,17,68,89		

The net liability on 31st March, 1955 was 94,61,76. There has thus been an increase of 23,07,13 in the net liability of the State in the year under report.

In addition to the liability mentioned above Government were also committed to an expenditure of 5,31,88 in future years in respect of certain sanctioned schemes each costing Rs. 1 lakh or more debitable both to Revenue and Capital.

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. 98,92.04 lakhs (including Rs. 1.70 and Rs. 31.77 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 Rs. 31.77 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, 1956.	Amount of dividend declared.	Amount credited to Government after deduction of Income Tax.
1	2	3	4	5	6
		Rs.			Rs.
The Bengal Salt Company.	6,800 ordinary shares of Rs. 25 each.	1,70,000	Not quoted.	On the profit of 1952— 1 per cent. On the profit of 1953— 1½ per cent.	1,200 — Nil.
The West Bengal Financial Corporation.	31,770 shares of Rs. 100 each.	31,77,000	Not placed in the market.	3½ per cent.	Nil.

A.—GENERAL FINANCE ACCOUNTS.

Part II—Accounts.

No. 1.—PERCENTAGE DISTRIBUTION OF REVENUE AND
EXPENDITURE, 1955-56.

1	Amount in thousands of rupees.	Percentage of total revenues.	Percentage of total expenditure.
2	3	4	4
REVENUE RECEIPTS—			
A.—Principal Heads of Revenue—			
II.—Union Excise Duties	1,26,87	2.52	2.08
IV.—Taxes on Income other than Cor- poration Tax and Estate Duty.	8,12,25	16.14	13.30
V.—Estate Duty	20,68	.41	.34
VII.—Land Revenue	3,89,85	7.75	6.39
VIII.—State Excise Duties	5,04,16	10.01	8.26
IX.—Stamps	3,03,55	6.03	4.97
X.—Forest	1,00,87	2.00	1.65
XI.—Registration	51,21	1.02	.84
XII.—Receipts under Motor Vehicles Acts.	1,26,31	2.51	2.07
XIII.—Other Taxes and Duties . . .	12,62,42	25.08	20.67
Total—Principal Heads of Revenue	36,98,17	73.47	60.57
C.—Irrigation, Navigation, Embankment and Drainage Works.	28	.01	.00
E.—Debt Services	37,28	.74	.61
F.—Civil Administration	4,67,75	9.29	7.66
H.—Civil Works and Miscellaneous Public Improvements.	1,52,85	3.04	2.50
I.—Electricity Schemes	54	.01	.01
J.—Miscellaneous	3,33,17	6.62	5.46
L.—Contributions and Miscellaneous Adjust- ments between Central and State Governments.	2,61,26	5.19	4.28
M.—Extraordinary Items	82,03	1.63	1.34
Total—Receipts	50,33,33	100.00	82.43

No. 1.—PERCENTAGE DISTRIBUTION OF REVENUE AND
EXPENDITURE, 1955-56—*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.	5,16	·10	·08
7.—Land Revenue	2,41,30	4·79	3·95
8.—State Excise Duties	40,66	·81	·67
9.—Stamps	8,38	·17	·14
10.—Forest	82,70	1·64	1·35
11.—Registration	20,45	·41	·34
12.—Charges on account of Motor Vehicles Acts.	4,50	·09	·07
13.—Other Taxes and Duties	21,28	·42	·35
Total—Direct Demands on the Revenue	4,24,43	8·43	6·96
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.	2,52,50	5·02	4·13
E.—Debt Services	2,11,35	4·20	3·46
F.—Civil Administration	31,85,95	63·29	52·18
H.—Civil Works and Miscellaneous Public Improvements.	5,78,00	11·49	9·46
I.—Electricity Schemes	1,19	·02	·02
II.—Capital Account of Electricity Schemes within the Revenue Account.	57	·01	·01
J.—Miscellaneous	9,96,20	19·79	16·32
JJ.—Miscellaneous Capital Account within the Revenue Account.	7,75	·15	·13
M.—Extraordinary Items	4,48,33	8·91	7·34
Total—Expenditure within the Revenue Account.	61,66,27	121·31	100·00

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

Receipts.	Actuals for 1955-56.	Disbursements.	Actuals for 1955-56.
1	2	3	4
<i>Part I.—Consolidated Fund.</i>			
	Rs.		Rs.
Ordinary revenue receipts	49,51,30,185	Revenue expenditure	60,97,94,439
Extraordinary receipts	82,03,066	Capital expenditure within the Revenue Account.	8,32,085
(A) Total—Revenue receipts	50,33,33,251	(A) Total—Expenditure on Revenue Accounts.	61,06,26,524
		Capital expenditure outside the Revenue Account.	12,29,49,293
Public Debt incurred	41,58,04,792	Public Debt discharged	6,59,43,711
Loans and Advances by State Governments.	1,71,77,163	Loans and Advances by State Governments.	11,08,48,124
Total—Consolidated Fund	93,63,15,206	Total—Consolidated Fund	91,03,67,652
<i>Part II.—Contingency Fund.</i>			
Contingency Fund		Contingency Fund	

No. 2.—GENERAL ABSTRACT OF RECEIPTS AND DISBURSEMENTS—*concl'd.*

Receipts.	Actuals for 1955-56.	Disbursements.	Actuals for 1955-56.
1	2	3	4
<i>Part III.—Public Account.</i>			
Unfunded Debt incurred	1,29,32,559	Unfunded Debt discharged	70,18,770
Deposits and Advances	69,10,67,313	Deposits and Advances	64,67,54,259
Remittances	86,14,48,502	Remittances	85,73,79,131

Total—Public Account	1,56,54,48,374	Total—Public Account	1,51,11,52,160

Total—Receipts	2,50,17,63,580	Total Disbursements	2,42,15,19,812

(B) (Opening) Cash Balance	9,05,84,103	(B) (Closing) Cash Balance	17,08,27,871

GRAND TOTAL	2,59,23,47,683	GRAND TOTAL	2,59,23,47,683

(A) Revenue Deficit during the year			Rs. 10,72,93,273
(B) Increase of Cash Balance during the year			Rs. 8,02,43,768

See also paragraph 14 of the Report.

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

Heads of Revenue.	Actuals for 1955-56.	Heads of Expenditure.	Actuals for 1955-56.						Total.	GRAND TOTAL.
			Charged.			Voted.				
1	2	3	4	5	6	7	8	9	10	
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
A.—Principal Heads of Revenue—		A.—Direct Demands on the Revenue—					0			
II.—Union Excise Duties	1,26,87,000									
IV.—Taxes on Income other than Corporation tax and Estate Duty	8,12,25,082	4.—Taxes on Income other than Corporation Tax and Estate Duty.				5,16,477		5,16,477	5,16,477	
V.—Estate Duty	20,68,000									
VII.—Land Revenue	3,89,85,437	7.—Land Revenue	43,874		43,874	2,40,85,762		2,40,85,762	2,41,29,636	
VIII.—State Excise Duties	5,04,15,988	8.—State Excise Duties				40,66,283		40,66,283	40,66,283	
IX.—Stamps	3,03,54,467	9.—Stamps				8,38,122		8,38,122	8,38,122	
X.—Forest	1,00,86,932	10.—Forest				82,69,571		82,69,571	82,69,571	
XI.—Registration	51,21,423	11.—Registration				20,44,994		20,44,994	20,44,994	
XII.—Receipts under Motor Vehicles Acts.	1,26,30,895	12.—Charges on account of Motor Vehicles Acts.	4,50,000		4,50,000				4,50,000	
XIII.—Other Taxes and Duties	12,62,41,540	13.—Other Taxes and Duties				21,28,250		21,28,250	21,28,250	
Total	36,98,16,764	Total	4,93,874		4,93,874	4,19,49,459		4,19,49,459	4,24,48,333	

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

Heads of Revenue.	Actuals for 1955-56.	Heads of Expenditure.			Charged			Voted			GRAND TOTAL.
		Actuals for 1955-56.	Out of Consolidated Fund.	Out of Consolidated Fund.	Out of Consolidated Fund.	Total.	Out of Consolidated Fund.	Total.	Out of Consolidated Fund.		
{1	2	3	4	5	6	7	8	9	10		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
F.—Civil Administration—											
XXI.—Administration of Justice.	28,77,754										
XXII.—Jails and Convict Settlements.	6,89,505	25.—General Administration	9,71,890	..	9,71,890	2,83,26,521	..	2,83,26,521	2,92,98,411		
XXIII.—Police	24,80,040	27.—Administration of Justice	27,87,427	..	27,87,427	83,33,304	..	83,33,304	1,11,20,781		
XXIV.—Ports and Pilotage	63,004	28.—Jails and Convict Settlements.	..	..	..	82,68,878	..	82,68,878	82,68,878
XXV.—Education	1,24,20,474	29.—Police	..	..	..	6,81,92,632	..	6,81,92,632	6,81,92,632
XXVI.—Medical	37,38,590	30.—Ports and Pilotage	..	..	..	10,43,048	..	10,43,048	10,43,048
XXVII.—Public Health	7,60,531	36.—Scientific Departments	..	..	..	1,07,533	..	1,07,533	1,07,533
XXVIII.—Agriculture	1,75,53,125	37.—Education	..	..	..	9,20,88,241	..	9,20,88,241	9,20,88,241
XXIX.—Veterinary	2,05,761	38.—Medical	..	..	..	1,05,082	..	1,05,082	4,06,45,848
XXX.—Co-operation	2,53,102	39.—Public Health	..	..	..	1,12,69,693	..	1,12,69,693	1,12,69,693
XXXI.—Industries and Supplies.	34,27,544	40.—Agriculture	..	..	..	3,28,48,981	..	3,28,48,981	3,28,48,981
XXXII.—Miscellaneous Departments.	23,55,441	41.—Veterinary	..	..	..	25,59,369	..	25,59,369	25,59,369
Total	4,67,74,871	42.—Co-operation	..	..	..	20,36,241	..	20,36,241	20,36,241
		43.—Industries and Supplies	..	..	..	93,54,265	..	93,54,265	93,54,265
		47.—Miscellaneous Departments	..	..	..	96,55,898	..	96,55,898	96,55,898
		Total	..	..	..	38,64,399	..	38,64,399	31,47,30,452
		Total	..	..	..	38,64,399	..	38,64,399	31,47,30,452

H.—Civil Works and Miscellaneous Public Improvements—	H.—Civil Works and Miscellaneous Public Improvements—						
XXXIX.—Civil Works	50.—Civil Works	1,50,05,170	12,40,540	5,05,72,809	5,05,72,809	5,18,13,349	
	51-A.—Interest on Capital Outlay on Multipurpose River Schemes.		49,02,087			49,02,087	
	51-B.—Other Revenue Expenditure connected with Multipurpose River Schemes.	2,79,923		10,84,185	10,84,185	10,84,185	
Total	Total	1,52,85,093	61,42,627	5,16,56,994	5,16,56,994	5,77,99,621	5986.27
I.—Electricity Schemes—	I.—Electricity Schemes—						
XLI.—Receipts from Electricity Schemes—	52-A.—Other Revenue Expenditure connected with Electricity Schemes.			1,18,922	1,18,922	1,18,922	
Gross Receipts		2,24,578					
Deduct—Working Expenses		—1,70,886					
Total	Total	53,692	1,18,922	1,18,922	1,18,922	1,18,922	
J.—Miscellaneous—	J.—Miscellaneous—						
XLIV.—Receipts in aid of Superannuation.	A.—Famine Relief	5,88,977		3,97,90,698	3,97,90,698	3,97,90,698	
XLV.—Stationery and Printing	54.—Famine—	6,38,200					
XLVI.—Miscellaneous	B.—Privy Purses and Allowances of Indian Rulers.	3,03,37,689		1,76,000	1,76,000	1,76,000	
XLVI-A.—Receipts from Road and Water Transport Schemes—	55.—Superannuation Allowances and Pensions.			2,76,800	2,76,800	2,76,800	
Gross Receipts	56.—Stationery and Printing	1,76,65,824					
Deduct—Working Expenses	57.—Miscellaneous	—1,59,13,798		18,82,472	18,82,472	18,82,472	
Net Receipts	Total	17,52,086	21,59,272	9,74,60,223	9,74,60,223	9,96,19,500	
Total		3,33,16,952					

No. 3.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*concl'd.*

Heads of Revenue.	Actuals for 1955-56.	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.
L.—Contributions and Miscellaneous Adjustments between Central and State Governments—											
XLI.—Grants-in-aid from Central Government.	2,61,10,374		63.—Extraordinary charges	7,31,771		7,31,771		2,98,74,955		2,98,74,955	3,06,06,728
LII.—Miscellaneous Adjustment between Central and State Governments.	15,658		63-B.—Community Development Projects, National Extension Service and Local Development works.					1,26,03,277		1,26,03,277	1,28,03,277
LIII.—Miscellaneous Adjustment between Central and State Governments.		15,658	64-C.—Pre-partition payments					16,23,192		16,23,192	16,23,192
Total	2,61,26,032		Total	7,31,771		7,31,771		4,41,01,424		4,41,01,424	4,48,33,195
M.—Extraordinary Items—			Total—Revenue Expenditure	3,60,03,126		3,60,03,126		57,37,91,313		57,37,91,313	60,97,94,439
LI.—Extraordinary Receipts	9,13,790		Capital Expenditure within the Revenue Accounts—								
LII.—Receipts on account of Community Development Project, National Extension Service and Local Development works.	72,88,043		II.—53.—Capital Outlay on Electricity Schemes.					56,934		56,934	56,934

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)	3,63,76,271	..	3,63,76,271	59,24,89,758	..	59,24,89,758	62,88,66,029
Expenditure outside the Revenue Account	70,733	..	70,733	12,28,78,560	..	12,28,78,560	12,29,49,293
Disbursements under Public Debt, Loans and Advances, etc.(b)	6,59,43,711	..	6,59,43,711	11,08,48,124	..	11,08,48,124	17,67,91,835
Total	10,23,90,715	..	10,23,90,715	82,62,16,442	..	82,62,16,442	92,86,07,157

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

Particulars.	Charged.			Voted.			
	1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(a) and (b). The figures have been arrived at as follows :—							
(a) Total Expenditure as in Account No. 3	3,60,22,487	3,60,22,487	..	3,60,22,487	57,46,04,037	..	57,46,04,037
Add—Working Expenses of Irrigation . . . . .	..	..	..	..	21,54,881	..	21,54,881
Add—Working Expenses of Electricity Schemes . . . . .	..	..	..	..	1,70,886	..	1,70,886
Add—Working Expenses of Road Transport Scheme	3,53,784	3,53,784	..	3,53,784	1,55,59,954	..	1,55,59,954
Total	3,63,76,271	3,63,76,271	..	3,63,76,271	59,24,89,758	..	59,24,89,758
(b) N.—Public Debt—							
Floating Debt	4,91,38,545	4,91,38,545	..	4,91,38,545	..	..	..
Loans from the Central Government	1,68,05,166	1,68,05,166	..	1,68,05,166	..	..	..
P.—Loans and Advances by the State Government—							
Loans to Municipalities, Port Funds, etc. . . . .	..	..	..	..	11,05,43,041	..	11,05,43,041
Loans to Government servants . . . . .	..	..	..	..	3,05,083	..	3,05,083
Total	6,59,43,711	6,59,43,711	..	6,59,43,711	11,08,48,124	..	11,08,48,124

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

Heads.	Actuals for 1955-56.
	Rs.
A.—Principal Heads of Revenue—	
II.—Union Excise Duties—	
Share of net proceeds assigned to States	1,26,87,000
TOTAL .	1,26,87,000
IV.—Taxes on Income other than Corporation Tax and Estate Duty—	
Share of net proceeds assigned to States	6,58,46,000
Miscellaneous	5,587
Taxes on Agricultural Income	1,55,39,599
<i>Deduct—Refunds</i>	—1,66,104
TOTAL .	8,12,25,082
V.—Estate Duty	
	20,68,000
TOTAL .	20,68,000
VII.—Land Revenue—	
Ordinary revenue	3,57,91,051
Sale of Government estates	19,568
Sale proceeds of waste-lands and redemption of land tax	6,356
Rents, etc., of fisheries	98,943
Rates and cesses on lands	12,70,436
Recoveries of overpayments	14,943
Collection of payments for services rendered	2,77,084
Miscellaneous	15,58,386
<i>Deduct—Refunds</i>	—51,330
TOTAL	3,89,85,437

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

Heads.	Actuals for 1955-56.
	Rs.
A.—Principal Heads of Revenue—<i>contd.</i>	
VIII.—State Excise Duties—	
Country spirits	2,48,37,228
Country fermented liquor	54,77,335
Malt liquor	16,39,107
Wines and spirits (<i>including</i> medicated wines)	84,94,404
Receipts from commercial spirits (<i>including</i> denatured spirits and medicinal and toilet preparations).	15,31,381
Opium	53,20,146
Hemp and other drugs	27,52,397
Receipts from Distilleries	7,567
Fines, confiscations and miscellaneous	2,75,954
Recoveries of overpayments	1,867
Collection of payments for services rendered	1,99,861
<i>Deduct</i> —Refunds	—1,21,259
TOTAL	5,04,15,983
IX.—Stamps—	
A.—NON-JUDICIAL—	
Sale of Stamps	1,97,22,767
Duty on impressing documents	3,57,091
Fines and penalties	17,681
Miscellaneous	1,02,227
<i>Deduct</i> —Refunds	—11,33,421
TOTAL—NON-JUDICIAL	190,63,345
B.—JUDICIAL—	
(i) Court fees—	
Court fees realised in stamps	1,07,94,825
TOTAL	1,07,94,825

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

Heads.	Actuals for 1955-56.
	Rs.
A.—Principal Heads of Revenue—<i>contd.</i>	
IX.—Stamps—<i>contd.</i>	
B.—JUDICIAL—<i>contd.</i>	
(ii) Other receipts—	
Sale of stamps	5,15,401
Fines and penalties	3,096
Miscellaneous	1,760
<i>Deduct—Refunds</i>	—26,960
TOTAL .	4,93,297
<hr/>	
TOTAL—JUDICIAL .	1,12,88,122
<hr/>	
TOTAL—NON-JUDICIAL .	1,90,66,345
<hr/>	
GRAND TOTAL .	3,03,54,467
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X.—Forest—	
Timber and other produce removed from the Forests by Government agency.	19,15,548
Timber and other produce removed from the Forests by consumers or purchasers.	78,90,815
Drift and waif wood and confiscated Forest Produce	38,532
Miscellaneous	2,50,945
Receipts in England	2,418
<i>Deduct—Refunds</i>	—11,326
TOTAL .	1,00,86,932
<hr/>	
XI.—Registration—	
Fees for registering documents	43,28,434
Fees for copies of registered documents	3,29,060
Miscellaneous	4,67,155
<i>Deduct—Refunds</i>	—3,226
TOTAL .	51,21,423

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

Heads.	Actuals for 1955-56.
	Rs.
A.—Principal Heads of Revenue—contd.	
XII.—Receipts under Motor Vehicles Act—	
Receipts under the Indian Motor Vehicles Act	14,44,222
Receipts under the Provincial Motor Vehicles Taxation Act	1,06,73,404
Other receipts	5,59,927
<i>Deduct</i> —Refunds	—46,858
TOTAL .	1,26,30,895
XIII.—Other Taxes and Duties—	
A.—Taxes on Luxuries including Taxes on Entertainments, Amusements, Betting and Gambling—	
Entertainment Tax	1,19,04,521
Betting Tax—	
Totalisator	20,96,742
Bookmakers	41,06,342
TOTAL .	1,81,07,605
B.—Receipts from Electricity Duties—	
Fees under the Indian Electricity Rules, 1922, and fees for the electrical inspection of cinemas.	12,25,790
Other receipts	97,57,860
TOTAL .	1,09,83,650
D.—Receipts under the Sales Tax Acts—	
TAXES—	
Receipts under Bengal Finance (Sales Tax) Act, 1941	6,52,93,789
Receipts under West Bengal Sales Tax Act, 1954	1,03,69,697
Receipts under Bengal Motor Spirit Sales Taxation Act, 1941	1,52,77,177
<i>Deduct</i> —Refunds	—5,08,324
TOTAL .	9,04,32,339

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

Heads.	Actuals for 1955-56.
	Rs.
A.—Principal Heads of Revenue—<i>concl'd.</i>	
XIII —Other Taxes and Duties—<i>concl'd.</i>—	
E.—Other Items—	
Receipts under Bengal Raw Jute Taxation Act, 1941	67,17,574
Recoveries of overpayments	59
Miscellaneous	313
TOTAL	<u>67,17,946</u>
GRAND TOTAL	<u>12,62,41,540</u>
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	12,35,394
Sales of Water	8,901
Navigation	2,774
Rents	6,026
Recoveries of expenditure	1,533
Miscellaneous	24,881
TOTAL	<u>12,79,509</u>
<i>Deduct</i> —Working Expenses—	
Extensions and Improvements	3,979
Maintenance and Repairs	8,82,317
Establishment	5,39,787
Tools and Plant	38,411
Charges in England	362
TOTAL—Working Expenses	<u>—44,64,856</u>
Net Receipts	<u>—1,85,347</u>
TOTAL—A.—IRRIGATION WORKS	<u>—1,85,347</u>

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

Heads.	Actuals for 1955-56.
	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>contd.</i>	
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—	
(1) Productive Works—	
Gross Receipts—	
Direct Receipts—	
Rents	947
Recoveries of expenditure	1,031
Miscellaneous	1,360
	<hr/>
TOTAL ..	3,365
	<hr/>
<i>Deduct—Working Expenses—</i>	
Maintenance and Repairs	51,554
Establishment	5,958
Tools and Plant	510
Charges in England	95
	<hr/>
TOTAL—Working Expenses .	—58,117
Net Receipts .	<hr/> —54,752

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

Heads.	Actuals for 1955-56.
	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—<i>contd.</i>	
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Water Power	4,170
Other Canal Product	5,769
Navigation	3,51,907
Rents	1,841
Recoveries of expenditure	108
Miscellaneous	68,437
<i>Deduct</i> —Refunds	—1,120
TOTAL	4,31,112
<i>Deduct</i>—Working Expenses—	
Extension and Improvements	7,860
Maintenance and Repairs	4,25,753
Establishment	1,81,031
Tools and Plant	17,207
Charges in England	57
TOTAL—Working Expenses	—6,31,908
Net Receipts	—2,00,796
TOTAL—B.—NAVIGATION, etc.	—2,55,548
GRAND TOTAL	—4,40,895

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

Heads.	Actuals for 1955-56.
	Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works—<i>concl.</i>	
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—	
A.—IRRIGATION WORKS—	
Direct Receipts—	
Water rates	46,097
Miscellaneous	1,742
TOTAL—A.—IRRIGATION WORKS	47,839
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—	
Direct Receipts—	
Fines	3
Plantations	55
Other canal produce	4,264
Navigation	34,747
Rents	19,412
Recoveries of expenditure	18,162
Miscellaneous	3,45,287
Deduct—Refunds	—435
TOTAL—B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	4,21,495
GRAND TOTAL	4,69,334
E.—Debt Services—	
XX.—Interest—	
Interest on loans and advances by the State Governments	20,06,296
Interest realised on investment of cash balances	3,06,176
Interest on arrears of Revenue	1,80,099
Interest on Irrigation Capital Outlay incurred before 1st April, 1937.	12,07,731
Miscellaneous	29,771
Deduct—Refunds	—1,731
TOTAL	37,28,342

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

Heads.	Actuals for 1955-56.
	Rs.
F.—Civil Administration—	
XXI.—Administration of Justice—	
Sale proceeds of unclaimed and escheated property	1,47,968
Court-fees realised in cash	16,041
General fees, fines and forfeitures	22,45,321
Pleadership and Mukhtearship examination fees	4,399
Receipts of the Official Assignee	1,18,944
Receipts of the Official Receiver, Calcutta	1,63,382
Miscellaneous fees and fines	1,79,614
Miscellaneous	54,916
Recoveries of overpayments	6,142
Collection of payments for services rendered	220
Receipts in England	2,269
<i>Deduct</i> —Refunds	—61,462
TOTAL .	28,77,754
XXII.—Jails and Convict Settlements—	
Jails	1,84,624
Jail manufactures	4,54,459
Recoveries of overpayments	655
<i>Deduct</i> —Refunds	—233
TOTAL .	6,39,505
XXIII.—Police —	
Police supplied to Railways	5,293
Police supplied to public departments, private companies and persons.	48,670
Receipts and recoveries on account of Presidency Police	18,01,351
Cash receipts under the Arms Act	1,22,208
Fees, fines and forfeitures	1,28,695
Recoveries of overpayments	18,524
Collection of payments for services rendered	75,630
Miscellaneous	2,90,450
Receipts in England	2,981
<i>Deduct</i> —Refunds	—13,762
TOTAL .	24,80,040

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

Heads.	Actuals for 1955-56.
	Rs.
F.—Civil Administration—<i>contd.</i>	
XXIV.—Ports and Pilotage—	
B.—OTHER PORTS—	
Registration and other fees	7,260
Miscellaneous	58,283
<i>Deduct—Refunds</i>	—2,539
TOTAL	63,004
 XXVI.—Education—	
A.—UNIVERSITY—	
Fees, Government Arts Colleges	7,52,127
Fees, Government Professional Colleges	2,08,104
B.—SECONDARY—	
Fees, Government Secondary Schools	6,97,985
C.—PRIMARY—	
Fees Government Primary Schools ¹	2,264
D.—SPECIAL—	
Fees and other receipts, Government Special Schools	10,734
E.—GENERAL—	
Income from endowments	1,880
Recoveries of overpayments	72,987
Collection of payments for services rendered	25,077
Miscellaneous	1,06,86,497
Receipts in England	1,833
<i>Deduct—Refunds</i>	—39,014
TOTAL	1,24,20,474

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

Heads.	Actuals for 1955-56.
	Rs.
F.—Civil Administration—<i>contd.</i>	
XXVII.—Medical—	
Medical School and College fees	4,81,420
Hospital receipts	11,47,245
Mental Hospital Receipts	16,259
Sale of medicines	1,69,802
Contributions	7,28,160
Income from endowments	11,094
Recoveries of overpayments	21,332
Collection of payments for services rendered	1,09,681
Miscellaneous	7,79,184
Receipts on account of Provincialisation of Sadar and Sub-Divisional Hospitals.	3,59,021
<i>Deduct</i> —Refunds	—84,608
TOTAL	<u>37,38,590</u>
XXVIII.—Public Health—	
Sale-proceeds of sera and vaccines, etc.	2,20,195
Contributions	1,36,092
Recoveries of overpayments	4,978
Collection of payments for services rendered	2,65,413
Miscellaneous	1,35,112
<i>Deduct</i> —Refunds	—1,259
TOTAL	<u>7,60,531</u>

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

Heads.	Actuals for 1955-56.
	Rs.
F.—Civil Administration—<i>contd.</i>	
XXIX.—Agriculture—	
Agricultural receipts	1,70,31,134
Fisheries	3,03,701
Recoveries of overpayments	5,185
Collection of payments for services rendered	2,327
Transfer from the Deposit Account of Grants made by other Governments, Local Funds or other outside Bodies.	2,39,822
Receipts in England	94
<i>Deduct</i> —Refunds	—29,128
TOTAL .	1,75,53,125
XXX.—Veterinary—	
Veterinary College and School fees	38,493
Other receipts	1,60,858
Collection of payments for services rendered	2,467
Transfer from the Deposit Account of Grants made by other Governments, Local Bodies and other outside Bodies.	6,090
<i>Deduct</i> —Refunds	—2,147
TOTAL .	2,05,761
XXXI.—Co-operation—	
Audit fees	2,13,719
Miscellaneous receipts	39,383
TOTAL .	2,53,102
XXXII.—Industries and Supplies—	
Industries	8,10,552
Receipts from Cottage and Small Scale Industries	10,97,150
Cinchona plantations	15,14,920
Recoveries of overpayments	125
Carried over	34,22,747

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

Heads.	Actuals for 1955-56.
	Rs.
F.—Civil Administration—<i>concl.</i>	
XXXII.—Industries and Supplies—<i>concl.</i>	
Brought forward	34,22,747
Collection of payments for services rendered	3,587
Receipts in England	2,133
<i>Deduct</i> —Refunds	—923
TOTAL	34,27,544
XXXIV.—Miscellaneous Departments—	
Labour and Emigration—	
Transfer from the Deposit Account of the Grant made by the Central Tea Board.	12,385
Fees for the registration of Trade Unions	1,894
Miscellaneous—	
Examination fees	97,734
Fees for the inspection of steam boilers	2,94,836
Administration of Indian Partnership Act, 1932	6,649
Fees realized under the Factories Act, 1948	6,91,774
Miscellaneous	3,84,605
Fire Services	8,68,141
<i>Deduct</i> —Refunds	—2,577
TOTAL	23,55,441

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

Heads.	Actuals for 1955-56.
	Rs.
H.—Civil Works and Miscellaneous Public Improvements—	
XXXIX.—Civil Works—	
Rents	6,90,167
Ferry Receipts	2,92,909
Tolls on Roads	3,67,791
Recoveries of Expenditure	18,11,063
Transfer from Central Road Fund	53,18,658
Grants from the Government of India for development of State Roads of Economic or Inter-State Importance.	41,82,156
Miscellaneous	23,71,988
<i>Deduct—Refunds</i>	—29,562
TOTAL	1,50,05,170
XL-A.—Receipts from Multi-purpose River Schemes—	
Gross Receipts	2,79,923
TOTAL	2,79,923

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

Heads.	Actuals for 1955-56.
	Rs.
I.—Electricity Schemes—	
XLI.—Receipts from Electricity Schemes—	
Sale of Power	2,20,712
Miscellaneous Revenue	7,244
<i>Deduct</i> —Refunds	—3,378
	<hr/>
TOTAL .	2,24,578
	<hr/>
<i>Deduct</i> —Working Expenses—	
Maintenance	—1,03,796
Establishment	—67,090
	<hr/>
TOTAL .	—1,70,886
	<hr/>
NET TOTAL .	53,692
	<hr/>
J.—Miscellaneous—	
XLIV.—Receipts-in-aid of Superannuation—	
Contributions for pensions and gratuities	3,66,087
Miscellaneous	2,19,795
Receipts in England	3,095
	<hr/>
TOTAL .	5,88,977
	<hr/>
XLV.—Stationery and Printing—	
Stationery receipts	57,862
Sale of plain paper used with stamps	2,24,173
Sale of gazettes and other Government publications	1,65,617
Other press receipts	1,90,839
Receipts in England	104
<i>Deduct</i> —Refunds	—395
	<hr/>
TOTAL	6,38,200

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

Heads.	Actuals for 1955-56.
	Rs.
J.—Miscellaneous—<i>contd.</i>	
XLVI.—Miscellaneous—	
Unclaimed deposits	36,17,260
Sale of old stores and materials	2,38,762
Sales of lands and houses, etc.	346
Fees for Government audit	50,180
Rents, Rates and Taxes	58,201
Other fees, fines and forfeitures	5,163
Receipts on account of displaced persons	57,74,086
Recoveries of overpayments	32,912
Collection of payments for services rendered	14,21,235
Net gain by exchange on Remittance transactions	12
Miscellaneous	2,04,47,266
Receipts in connection with Elections	4,810
Loss or gain by exchange	45
Receipts in England	11,109
<i>Deduct</i> —Refunds	—13,23,698
	3,03,37,689
TOTAL	3,03,37,689
XLVI-A.—Receipts from Road and Water Transport Schemes—	
Gross Receipts—Receipts from Motor Transport Services	1,76,76,949
<i>Deduct</i> —Refunds	—11,125
<i>Deduct</i> —Working Expenses—	
Direction	—7,26,032
Operation { Voted	—1,48,33,922
{ Charged	—3,53,784
	17,52,086
Net Receipts	17,52,086

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

Heads.	Actuals for 1955-56.
	Rs.
L.—Contributions and Miscellaneous Adjustments between Central and State Governments—	
XLIX.—Grants-in-aid from Central Government	2,61,10,374
TOTAL	2,61,10,374
L.—Miscellaneous Adjustments between Central and State Governments.	
TOTAL	15,658
M.—Extraordinary Items—	
LI.—Extraordinary Receipts—	
Sale of other Government Assets	3,305
Other items	9,10,462
Receipts in England	1,769
<i>Deduct—Refunds</i>	<i>—1,746</i>
TOTAL	9,13,790
LI-A.—Receipts on Account of Community Development Projects, National Extension Service and Local Development Works—	
A.—COMMUNITY DEVELOPMENT PROJECT—	
Grants from the Government of India	30,50,640
Other Receipts	14,324
B.—NATIONAL EXTENSION SERVICE—	
Grants from the Government of India	7,86,000
Other Receipts	64
C.—LOCAL DEVELOPMENT WORKS—	
Grants from the Government of India	32,00,000
Other Receipts	2,59,971
<i>Deduct—Refunds</i>	<i>—22,956</i>
TOTAL	72,88,043
LII-C.—Pre-partition Receipts	1,233
TOTAL	1,233

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

Expenditure for 1955-56. 4

Heads.	Charged.			Voted.			GRAND TOTAL.
	Out of Consolli- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consolli- dated Fund.	Out of Contin- gency Fund.	Total.	
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	5,16,477	..	5,16,477	5,16,477
Total	5,16,477	..	5,16,477	5,16,477
7.—Land Revenue—							
Charges of Administration	20,97,667	..	20,97,667	20,97,667
Management of Government estates	64,37,874	..	64,37,874	64,37,874
Survey, Settlement and Record Operations	43,874	..	43,874	1,39,12,696	..	1,39,12,696	1,39,56,570
Land Records	77,738	..	77,738	77,738
Assignment and Compensations	13,59,353	..	13,59,353	13,59,353
Works	1,99,794	..	1,99,794	1,99,794
Charges in England	640	..	640	640
Total	43,874	..	43,874	2,40,85,762	..	2,40,85,762	2,41,29,636

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

Expenditure for 1955-56.

Heads.	Charged.			Voted.			GRAND TOTAL.
	Out of Consolli- dated Fund.	Out of Contin- gency Fund.	Total	Out of Consolli- dated Fund.	Out of Contin- gency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Direct Demands on the Revenue—<i>contd.</i>							
8.—State Excise Duties—							
Superintendence	6,84,932	..	6,84,932	6,84,932
District Executive Establishment	28,54,600	..	28,54,600	28,54,600
Cost of opium supplied to State Excise Depart- ment.	5,23,802	..	5,23,802	5,23,802
Works	2,949	..	2,949	2,949
Total	40,66,283	..	40,66,283	40,66,283
9.—Stamps—							
A.—NON-JUDICIAL—							
Superintendence	82,571	..	82,571	82,571
Charges for the sale of stamps	3,47,261	..	3,47,261	3,47,261
Cost of stamps supplied from Central Stamp Stores.	1,43,435	..	1,43,435	1,43,435
B.—JUDICIAL—							
Superintendence	41,286	..	41,286	41,286
Charges for the sale of stamps	62,826	..	62,826	62,826
Cost of stamps supplied from Central Stamp Stores.	1,60,743	..	1,60,743	1,60,743
Total	8,38,122	..	8,38,122	8,38,122

10.—Forest—

Conservancy and Works . . . . .	..	..	..	..	..	32,84,978	..	..	32,84,978	32,84,978
Establishment . . . . .	..	..	..	..	..	31,95,228	..	..	31,95,228	31,95,228
Development Schemes . . . . .	..	..	..	..	..	17,81,966	..	..	17,81,966	17,81,966
Charges in England . . . . .	..	..	..	..	..	7,399	..	..	7,399	7,399
Total	..	..	..	..	..	82,69,571	..	..	82,69,571	82,69,571

11.—Registration—

Superintendence . . . . .	..	..	..	..	..	1,02,347	..	..	1,02,347	1,02,347
District Charges . . . . .	..	..	..	..	..	19,42,647	..	..	19,42,647	19,42,647
Total	..	..	..	..	..	20,44,994	..	..	20,44,994	20,44,994

12—Charges on Account of Motor Vehicles Acts—

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

13.—Other Taxes and Duties—

Collection charges—										
Entertainment Tax . . . . .	..	..	..	..	..	60,988	..	..	60,988	60,988
Beating Tax . . . . .	..	..	..	..	..	10,000	..	..	10,000	10,000
Tax under the Bengal Finance (Sales Tax) Act, 1941.	..	..	..	..	..	17,93,011	..	..	17,93,011	17,93,011
Charges under the Electricity Acts . . . . .	..	..	..	..	..	2,64,251	..	..	2,64,251	2,64,251
Total	..	..	..	..	..	21,28,250	..	..	21,28,250	21,28,250

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

Expenditure for 1955-56.

Heads.	Charged.			Voted.			Total.	Grand Total.
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Rs.	Out of Consol- dated Funds	Out of Contin- gency Fund.	Rs.		
1	2	3	4	5	6	7	8	
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 Work	5,45,567	..	5,45,567	..	..	..	5,45,567
Total	14,75,940	..	14,75,940	..	..	..	14,75,940
18.—Other Revenue Expenditure Financed from Ordinary Revenues—								
A.—IRRIGATION WORKS—								
(1) Works for which no Capital Accounts are kept—								
Works . . . . .	..	..	..	2,51,635	..	2,51,635	2,51,635
Maintenance and Repairs . . . . .	..	..	..	28,654	..	28,654	28,654
Establishment . . . . .	..	..	..	80,233	..	80,233	80,233
Tools and Plant . . . . .	..	..	..	8,434	..	8,434	8,434
Charges in England . . . . .	..	..	..	89	..	89	89
Total	..	..	..	3,69,045	..	3,69,045	3,69,045

(2) Miscellaneous Expenditure—

Works . . . . .	..	..	..	2,75,253	..	2,75,253	2,75,253
Establishment . . . . .	..	..	..	84,948	..	84,948	84,048
Tools and Plant . . . . .	..	..	..	56,318	..	56,318	56,318
Other charges . . . . .	..	..	..	2,15,013	..	2,15,013	2,15,013
Suspense . . . . .	..	..	..	—12,123	..	—12,123	—12,123
Charges in England . . . . .	..	..	..	635	..	635	635
Total . . . . .	..	..	..	6,20,044	..	6,20,044	6,20,044

Total—A.—Irrigation Works

..	9,89,089	..	9,89,089	9,89,089
----	----	----	----	----------	----	----------	----------

B.—NAVIGATION, EMBAKMENT AND DRAINAGE WORKS—

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

Works . . . . .	..	..	..	8,97,153	..	8,97,153	8,97,153
Extensions and Improvements . . . . .	..	..	..	48,745	..	48,745	48,745
Maintenance and Repairs . . . . .	..	..	..	67,32,330	..	67,32,330	67,32,330
Establishment . . . . .	..	..	..	18,52,293	..	18,52,293	18,52,293
Tools and Plant . . . . .	..	..	..	2,85,494	..	2,85,494	2,85,494
Suspense . . . . .	..	..	..	70,160	..	70,160	70,160
Charges in England . . . . .	..	..	..	1,195	..	1,195	1,195
Total . . . . .	..	..	..	98,87,370	..	98,87,370	98,87,370

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

Expenditure for 1955-56.

Heads.	Charged.		Voted.		Total.	Rs.	Rs.	Rs.	GRAND TOTAL.
	Out of Consolli- dated Fund.	Out of Contin- gency Fund.	Out of Consolli- dated Fund.	Out of Contin- gency Fund.					
1	2	3	4	5	6	7	8	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—<i>concl.</i>									
18.—Other Revenue Expenditure Financed from Ordinary Revenues—<i>concl.</i>									
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>concl.</i>									
(2) Miscellaneous Expenditure—									
Works	1,90,929	..	1,90,929	1,90,929	1,90,929	
Establishment	9,37,237	..	9,37,237	9,37,237	9,37,237	
Tools and Plant	59,040	..	59,040	59,040	59,040	
Other Charges	1,10,91,552	..	1,10,91,552	1,10,91,552	1,10,91,552	
Grants-in-aid	17,746	..	17,746	17,746	17,746	
Charges in England	871	..	871	871	871	
Total	1,28,97,375	..	1,28,97,375	1,28,97,375	1,28,97,375	
Total—B.—Navigation, etc.	2,27,84,745	..	2,27,84,745	2,27,84,745	2,27,84,745	
Total—A.—Irrigation, etc.	9,89,089	..	9,89,089	9,89,089	9,89,089	
GRAND TOTAL	2,37,73,834	..	2,37,73,834	2,37,73,834	2,37,73,834	

E.—Debt Services—

22.—Interest on Debt and other Obligations—

A.—INTEREST ON ORDINARY DEBT—

(i) Rupee Debt—

Permanent Loans —

3½% West Bengal Loan, 1962	6,03,925	..	6,03,925	..	6,03,925
4% West Bengal Loan, 1964	8,13,842	..	8,13,842	..	8,13,842
4% West Bengal Loan, 1963	14,08,431	..	14,08,431	..	14,08,431
4% West Bengal Loan, 1967	15,00,455	..	15,00,455	..	15,00,455

Floating Loans—

Interest on cash credit Advances from the State Bank.	11,79,943	..	11,79,943	..	11,79,943
Interest on short term Loan from the Reserve Bank.	2,168	..	2,168	..	2,168

Other Items—

Management of Debt	7,352	..	7,352	..	7,352
Expenditure connected with the issue of New Loans.	365	..	365	..	365
Interest on loans taken from the Central Government.	2,15,13,196	..	2,15,13,196	..	2,15,13,196

B.—INTEREST ON UNFUNDED DEBT—

State Provident Funds—

Interest on General Provident Fund	18,59,931	..	18,59,931	..	18,59,931
Interest on Indian Civil Service Provident Fund	73,700	..	73,700	..	73,700
Interest on Indian Civil Service (Non-European Members) Provident Fund.	33,660	..	33,660	..	33,660
Interest on Contributory Provident Funds	1,04,332	..	1,04,332	..	1,04,332

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

Expenditure for 1955-56.

Heads.	Charged.		Voted.		Total.	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
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Debt Services—<i>contd.</i>						
° 22.—Interest on Debt and other Obligations— <i>contd.</i>						
C.—INTEREST ON OTHER OBLIGATIONS—						
Depreciation and other Reserve Funds—						
Interest on Deposits of Depreciation Reserves of Government Commercial Undertakings.						
D.—TRANSFERS—						
Deduct—						
(1) Interest transferred to Commercial Depart- ments—						
Multipurpose River Scheme	—49,02,037	..	—49,02,087	..	..	—49,02,087
Irrigation	—2,68,209	..	—2,68,209	..	..	—2,68,209
(2) Interest on Capital advanced to Damodar Valley Corporation.	—83,41,967	..	—83,41,967	..	..	—83,41,967
(3) Interest transferred to Transport Depart- ment for State Buses.	—3,53,784	..	—3,53,784	..	..	—3,53,784
Deduct—Total	—1,38,66,047	..	—1,38,66,047	..	..	—1,38,66,047
Total	1,52,35,243	..	1,52,35,243	..	..	1,52,35,243

23.—Appropriation for Reduction or Avoidance of Debt—

Sinking Funds	47,52,000	..	47,52,000	..	..	47,52,000
Depreciation Fund	11,48,000	..	11,48,000	..	..	11,48,000
Total	59,00,000	..	59,00,000	..	..	59,00,000

F.—Civil Administration—

25.—General Administration—

A.—HEADS OF STATES AND MINISTERS—

Emoluments of the Governor	6,000	..	6,000	..	..	6,000
Secretariat Staff of Governor	1,59,103	..	1,59,103	..	..	1,59,103
Staff and House-hold of Governor	1,79,163	..	1,79,163	..	..	1,79,163
Sumptuary allowance of Governor	22,500	..	22,500	..	..	22,500
Expenditure from Contract allowance	1,33,999	..	1,33,999	..	..	1,33,999
Tour Expenses	48,443	..	48,443	..	..	48,443
Ministers . . . . .	..	..	11,24,625	..	11,24,625	11,24,625

B.—STATE LEGISLATURES—

State Legislative Assembly	35,970	..	35,970	..	9,14,408	9,50,378
State Legislative Council	37,695	..	37,695	..	1,22,916	1,60,611
State Legislative Secretariat	5,55,025	5,55,025

C.—ELECTIONS—

Other Election Charges	5,05,273	..	5,05,273	5,05,273
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No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Expenditure for 1955-56.

Heads.	Charged.			Voted.			GRAND TOTAL.
	Out of Consolli- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consolli- dated Fund.	Out of Contin- gency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>							
25.—General Administration— <i>contd.</i>							
D.—SECRETARIAT AND HEADQUARTERS ESTABLISH- MENTS—							
Civil Secretariat . . . . .	..	..	..	1,05,68,029	..	1,05,68,029	1,05,68,029
Public Service Commission	2,96,070	..	2,96,070	..	..	..	2,96,070
Board of Revenue, Financial Commissioner and Establishments.	..	..	..	4,19,456	..	4,19,456	4,19,456
Local Fund Audit Establishments . . . . .	..	..	..	3,72,321	..	3,72,321	3,72,321
E.—COMMISSIONERS—							
Commissioners . . . . .	..	..	..	3,66,385	..	3,66,385	3,66,385
F.—DISTRICT ADMINISTRATION—							
General Establishment	52,947	..	52,947	97,01,760	..	97,01,760	97,54,707
Sub-Divisional Establishment . . . . .	..	..	..	22,20,072	..	22,20,072	2,20,072
Other Establishment . . . . .	..	..	..	63,554	..	63,554	63,554
G.—WORKS—							
Original Works . . . . .	..	..	..	52,123	..	52,123	52,123
H.—MISCELLANEOUS—							
Discretionary Grants by Heads of States, etc. . . . .	..	..	..	66,196	..	66,196	66,196
Miscellaneous . . . . .	..	..	..	9,99,177	..	9,99,177	9,99,177
Rehabilitation Programme . . . . .	..	..	..	2,23,377	..	2,23,377	2,23,377

CHARGES IN ENGLAND—

B.—High Commissioner for India—

Share of cost of the High Commissioner's Establishment debitable to State Government.

Other items . . . . .	..	39,824	..	..	..	12,000	..	12,000	12,000
Total	..	9,71,890	..	9,71,890	..	2,83,26,521	..	2,83,26,521	2,97,98,411

27.—Administration of Justice—

High Court . . . . .	..	27,58,925	..	27,58,925	..	..	..	..	27,58,925
Law Officers . . . . .	..	..	..	8,53,428	..	8,53,428	..	8,53,428	8,53,428
Administrator General and Official Trustee . . . . .	..	..	..	3,06,448	..	3,06,448	..	3,06,448	3,06,448
Sheriff and Reporter, Calcutta . . . . .	..	28,088	..	28,088	..	85,610	..	85,610	1,13,698
Official Assignee . . . . .	..	..	..	..	..	94,664	..	94,664	94,664
Official Receiver, Calcutta . . . . .	..	..	..	..	..	1,54,230	..	1,54,230	1,54,230
Coroner's Court . . . . .	..	..	..	9,197	..	9,197	..	9,197	9,197
Presidency Magistrates' Courts . . . . .	..	..	..	6,49,709	..	6,49,709	..	6,49,709	6,49,709
Civil and Sessions Courts . . . . .	..	..	..	57,12,377	..	57,12,377	..	57,12,377	57,12,377
Courts of Small Causes . . . . .	..	..	..	4,30,707	..	4,30,707	..	4,30,707	4,30,707
Criminal Courts . . . . .	..	..	..	30,185	..	30,185	..	30,185	30,185
Pleaders and Muktearship Examination charges . . . . .	..	..	..	6,710	..	6,710	..	6,710	6,710
Charges in England . . . . .	..	414	..	414	..	39	..	39	453
Total	..	27,87,427	..	27,87,427	..	83,33,374	..	83,33,374	1,11,20,731

21.—Jails and Convict Settlements—

Jails . . . . .	..	..	..	80,15,763	..	80,15,763	..	80,15,763	80,15,763
Jail Manufactures . . . . .	..	..	..	2,52,592	..	2,52,592	..	2,52,592	2,52,592
Works . . . . .	..	..	..	523	..	523	..	523	523
Total	..	..	..	82,68,878	..	82,68,878	..	82,68,878	82,68,878

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

Expenditure for 1955-56.

Heads.	Charged.			Voted.			GRAND TOTAL.
	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>							
29.—Police—							
Presidency Police	2,26,92,749	..	2,26,92,749	2,26,92,749
Superintendence	6,42,334	..	6,42,334	6,42,334
District Executive Force	8,93,54,758	..	8,93,54,758	8,93,54,758
Police Training Schools and Colleges	5,84,628	..	5,84,628	5,84,628
Special Police	11,35,673	..	11,35,673	11,35,673
Railway Police	7,71,461	..	7,71,461	7,71,461
Criminal Investigation Department	26,26,308	..	26,26,308	26,26,308
Works	3,49,418	..	3,49,418	3,49,418
Charges in England	35,303	..	35,303	35,303
Total	6,81,92,632	..	6,81,92,632	6,81,92,632
30.—Ports and Pilotage—							
B.—OTHER PORTS—							
Charges for Pooled Launches	4,42,512	..	4,42,512	4,42,512
Ports establishments	91,929	..	91,929	91,929
Miscellaneous	4,87,593	..	4,87,593	4,87,593
Works	21,014	..	21,014	21,014
Total	10,43,048	..	10,43,048	10,43,048
36.—Scientific Departments—							
Grants-in-aid and Donations to Scientific Societies and Institutes.	1,07,533	..	1,07,533	1,07,533
Total	1,07,533	..	1,07,533	1,07,533

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

Heads.	Expenditure for 1955-56.								GRAND TOTAL.
	Charged.				Voted.				
1	2	3	4	5	6	7	8	8	
	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Contin- gency Fund.	Total.			
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	
F.—Civil Administration—<i>contd.</i>									
38.—Medical—									
Medical Establishment . . . . .	..	..	..	11,06,714	..	11,06,714	11,06,714	11,06,714	
Hospitals and Dispensaries	60,000	..	60,000	1,18,42,893	..	1,18,42,893	1,18,42,893	1,18,42,893	
Grants for Medical purposes . . . . .	..	..	..	8,11,142	..	8,11,142	8,11,142	8,11,142	
Medical Colleges and Schools . . . . .	..	..	..	13,25,297	..	13,25,297	13,25,297	13,25,297	
Mental Hospital . . . . .	..	..	..	9,99,482	..	9,99,482	9,99,482	9,99,482	
Chemical Examiner . . . . .	..	..	..	92,340	..	92,340	92,340	92,340	
Provincialisation of Sadar and Sub-divisional Hospitals . . . . .	..	..	..	48,91,009	..	48,91,009	48,91,009	48,91,009	
Works . . . . .	..	..	..	20,544	..	20,544	20,544	20,544	
Suspense . . . . .	..	..	..	—6,02,902	..	—6,02,902	—6,02,902	—6,02,902	
Development Schemes	45,082	..	45,082	2,01,20,591	..	2,01,20,591	2,01,20,591	2,01,20,591	
Charges in England . . . . .	..	..	..	98,738	..	98,738	98,738	98,738	
Total	1,05,082	..	1,05,082	4,06,45,848	..	4,06,45,848	4,06,45,848	4,06,45,848	4,07,50,930

39.—PUBLIC HEALTH—

Public Health Establishment . . . . .	..	18,57,547	..	18,57,547	18,57,547
Grants for Public Health purposes . . . . .	..	31,49,677	..	38,49,677	31,49,677
Expenses in connection with Epidemic diseases . . . . .	..	9,52,593	..	9,52,593	9,52,593
Bacteriological Laboratories . . . . .	..	2,96,464	..	2,96,464	2,96,464
Pasteur Institutes . . . . .	..	97,387	..	97,387	97,387
Leprosy . . . . .	..	55,184	..	55,184	55,184
Works . . . . .	..	—10,63,843	..	—10,63,843	—10,63,843
Development Schemes . . . . .	..	59,18,905	..	59,18,905	59,18,905
Charges in England . . . . .	..	5,779	..	5,779	5,779
Total	..	1,12,69,693	..	1,12,69,693	1,12,69,693

40.—AGRICULTURE—

Direction . . . . .	..	3,84,220	..	3,84,220	3,84,220
Superintendence . . . . .	..	53,27,777	..	53,27,777	53,27,777
Experimental Farms . . . . .	..	3,26,015	..	3,26,015	3,26,015
Agricultural Demonstration and Propaganda including public exhibitions and fairs.	..	1,86,688	..	1,86,688	1,86,688
Agricultural Experiments and Research . . . . .	..	17,88,638	..	17,88,638	17,88,638
Agricultural Education . . . . .	..	65,564	..	65,564	65,564
Botanical and other Public Gardens . . . . .	..	5,16,915	..	5,16,915	5,16,915
Grants-in-aid, Contributions, etc. . . . .	..	22,000	..	22,000	22,000
Fisheries . . . . .	..	6,84,175	..	6,84,175	6,84,175
Works . . . . .	..	17,548	..	17,548	17,548
Agricultural Development . . . . .	..	1,24,183	..	1,24,183	1,24,183
Development Schemes . . . . .	..	2,33,97,963	..	2,33,97,963	2,33,97,963
Charges in England . . . . .	..	7,295	..	7,295	7,295
Total	..	3,28,48,981	..	3,28,48,981	3,28,48,981

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

Expenditure for 1955-56.

Heads.	Out of Consol- dated Fund.		Charged. Out of Contin- gency Fund.		Total.		Voted. Out of Contin- gency Fund.		Total.		GRAND TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	2	3	4	5	6	7	8	9	10	11	
F.—CIVIL ADMINISTRATION—<i>concl.</i>											
41.—VETERINARY—											
Superintendence	3,03,267	..	3,03,267	..	3,03,267	..	3,03,267	3,03,267
Veterinary Education and Research	6,07,450	..	6,07,450	..	6,07,450	..	6,07,450	6,07,450
Subordinate Establishment	3,50,912	..	3,50,912	..	3,50,912	..	3,50,912	3,50,912
Hospitals and Dispensaries	11,61,207	..	11,61,207	..	11,61,207	..	11,61,207	11,61,207
Prizes	60	..	60	..	60	..	60	60
Works	8,353	..	8,353	..	8,353	..	8,353	8,353
Development Schemes	1,28,025	..	1,28,025	..	1,28,025	..	1,28,025	1,28,025
Charges in England	95	..	95	..	95	..	95	95
Total	25,59,369	..	25,59,369	..	25,59,369	..	25,59,369	25,59,369
42.—CO-OPERATION—											
Superintendence	18,61,523	..	18,61,523	..	18,61,523	..	18,61,523	18,61,523
Grants-in-aid	2,251	..	2,251	..	2,251	..	2,251	2,251
Other charges	1,72,467	..	1,72,467	..	1,72,467	..	1,72,467	1,72,467
Total	20,36,241	..	20,36,241	..	20,36,241	..	20,36,241	20,36,241

-43.—INDUSTRIES AND SUPPLIES—										
Industries . . . . .	..	..	..	..	..	..	..	32,72,327	32,72,327	32,72,327
Cottage Industries . . . . .	..	..	..	..	..	..	..	27,45,354	27,45,354	27,45,354
Salt . . . . .	..	..	..	..	..	..	..	3,411	3,411	3,411
Cinchona Plantations . . . . .	..	..	..	..	..	..	..	32,84,205	32,84,205	32,84,205
Works . . . . .	..	..	..	..	..	..	..	39,909	39,909	39,909
Charges in England . . . . .	..	..	..	..	..	..	..	9,059	9,059	9,059
Total	..	..	..	..	..	..	..	93,54,265	93,54,265	93,54,265
47.—MISCELLANEOUS DEPARTMENTS—										
<i>Labour and Emigration—</i>										
Inspector of Factories . . . . .	..	..	..	..	..	..	..	2,40,534	2,40,534	2,40,534
Labour . . . . .	..	..	..	..	..	..	..	4,81,181	4,81,181	4,81,181
<i>Inspection and Test —</i>										
Inspectors of Steam Boilers . . . . .	..	..	..	..	..	..	..	2,14,192	2,14,192	2,14,192
<i>Statistics—</i>										
State Statistics . . . . .	..	..	..	..	..	..	..	38,922	38,922	38,922
<i>Miscellaneous—</i>										
Preservation and translation of ancient manuscripts . . . . .	..	..	..	..	..	..	..	5,950	5,950	5,950
Administration of Indian Partnership Act, 1932 . . . . .	..	..	..	..	..	..	..	11,195	11,195	11,195
Administration of Bengal Money Lenders Act, 1940. . . . .	..	..	..	..	..	..	..	14,276	14,276	14,276
Controller of Rents . . . . .	..	..	..	..	..	..	..	3,01,985	3,01,985	3,01,985
Miscellaneous . . . . .	..	..	..	..	..	..	..	2,65,617	2,65,617	2,65,617
Suspense . . . . .	..	..	..	..	..	..	..	-1,90,926	-1,90,926	1,90,926
Fire Services . . . . .	..	..	..	..	..	..	..	30,40,323	30,40,323	30,40,323
Welfare of Scheduled Tribes, Castes and other Backward Classes. . . . .	..	..	..	..	..	..	..	26,32,036	26,32,036	26,32,036
Charges in England . . . . .	..	..	..	..	..	..	..	613	613	613
Total	..	..	..	..	..	..	..	96,55,898	96,55,898	96,55,898

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

Expenditure for 1955-56.

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.
H.—CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVE- MENTS—							
50.—CIVIL WORKS—							
Original Works—Buildings—							
Land Revenue	31,990	..	31,990	31,990
State Excise Duties	8,275	..	8,275	8,275
Registration	23,848	..	23,848	23,848
General Administration	39,659	..	17,74,669	..	17,74,669	18,14,328
Administration of Justice	14,69,484	..	14,69,484	14,69,484
Jails and Convict Settlements	2,75,582	..	2,75,582	2,75,582
Police	10,27,775	..	10,27,775	10,27,775
Education	1,73,574	..	1,73,574	1,73,574
Medical	5,73,991	..	5,73,991	5,73,991
Public Health	1,76,011	..	1,76,011	1,76,011
Agriculture	1,48,121	..	1,48,121	1,48,121
Veterinary	7,964	..	7,964	7,964
Industries and Supplies	10,868	..	10,868	10,868
Civil Works	1,01,888	..	1,01,888	1,01,888
Stationery and Printing	35,059	..	35,059	35,059

Other Taxes and Duties . . . . .	..	8,14,301	..	8,14,301	8,14,301
Miscellaneous Departments . . . . .	..	1,30,795*	--	1,30,795	1,30,795
Original Works—Communications . . . . .	..	97,98,429	--	97,98,429	97,98,429
Original Works—Miscellaneous . . . . .	..	60,880	--	60,880	60,880
Original Works—Development Schemes . . . . .	..	98,44,344	--	98,44,344	98,44,344
Repairs—					
Buildings . . . . .	..	6,94,589	..	6,94,589	6,94,589
Communications . . . . .	..	93,12,342	..	93,12,342	93,12,342
Miscellaneous . . . . .	..	43,785	..	43,785	43,785
Establishment . . . . .	..	99,215	..	99,215	99,215
Tools and plant . . . . .	..	5,663	..	5,663	5,663
Grants-in-aid . . . . .	..	4,00,000	..	4,00,000	4,00,000
Suspense . . . . .	..	1,414	..	1,414	1,414
Charges in England . . . . .	..	10,893	..	10,893	10,893
Total . . . . .	..	12,40,540	..	12,40,540	5,05,72,809

51-A.—INTEREST ON CAPITAL OUTLAY ON MULTI-PURPOSE RIVER SCHEMES—

Mayurakshi Reservoir Project . . . . .	..	49,02,087	..	49,02,087	49,02,087
Total . . . . .	..	49,02,087	..	49,02,087	49,02,087

51-B.—OTHER REVENUE EXPENDITURE CONNECTED WITH MULTIPURPOSE RIVER SCHEMES—

Mayurakshi Reservoir Project—					
Barrage and Irrigation—					
Maintenance and Repairs . . . . .	..	3,97,101	..	3,97,101	3,97,101
Establishment . . . . .	..	6,80,199	..	6,80,199	6,80,199
Tools and plant . . . . .	..	6,879	..	6,879	6,879
Suspense . . . . .	..	6	..	6	6
Total . . . . .	..	10,84,185	..	10,84,185	10,84,185

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

Expenditure for 1955-56.

Heads.	Charged.			Voted.			GRAND TOTAL.	
	1	2	3	4	5	6		7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—ELECTRICITY SCHEMES—								
52-A.—OTHER REVENUE EXPENDITURE CONNECTED WITH ELECTRICITY SCHEMES—								
Establishment charges	1,18,922	..	1,18,922	1,18,922
Total	1,18,922	..	1,18,922	1,18,922
II.—ELECTRICITY SCHEMES—CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT—								
53.—CAPITAL OUTLAY OF ELECTRICITY SCHEMES—								
Thermo Electric Schemes—								
Works	54,755	..	54,755	54,755
Tools and Plant	3,636	..	3,636	3,636
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	—1,457	..	—1,457	—1,457
Total	56,934	..	56,934	56,934

J.—MISCELLANEOUS—

54.—FAMINE—

A.—Famine Relief—

Salaries and Establishment	..	..	16,63,425	..	16,63,425
Gratuitous Relief	..	..	1,09,23,050	..	1,09,23,050
Miscellaneous	..	..	2,58,65,193	..	2,58,65,193
Rehabilitation Programme	..	..	13,33,057	..	13,33,057
Works	..	..	5,973	..	5,973
Total	..	..	3,97,90,698	..	3,97,90,698

54-B.—PRIVY PURSES AND ALLOWANCES OF INDIAN RULERS—

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

I.—Integrated States	..	..	1,59,074	..	1,59,074
Allowances for Relatives of the Ex-Ruler of Cooch Behar.	..	..	16,926	..	16,926
Total	..	..	1,76,000	..	1,76,000

55.—SUPERANNUATION ALLOWANCES AND PENSIONS—

Superannuation and Retired Allowances	..	2,09,423	1,06,88,284	..	1,06,88,284
Compassionate Allowances	..	..	28,159	..	28,159
Gratuities	..	19,828	21,37,657	..	21,37,657
Pensions for distinguished and meritorious service	..	..	14,250	..	14,250
Donations to Provident Funds	..	..	1,48,648	..	1,48,648

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

Expenditure for 1955-56.

Heads.	Charged.			Voted.			GRAND TOTAL.	
	1	2	3	4	5	6		7	8
	Rs.	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.
J.—MISCELLANEOUS—<i>concl'd.</i>								
55.—SUPERANNUATION ALLOWANCES AND PENSIONS—<i>concl'd.</i>								
Allowances and gratuities to Political sufferers, their families and institutions.	..	..	..	..	4,46,914	..	4,46,914	4,46,914
Government contribution paid under the Indian Civil Service Family Pension Rules.	..	..	..	..	9,333	..	9,333	9,333
Charges in England	..	47,549	..	47,549	81,675	..	81,675	1,29,224
<i>Deduct</i> —Pensionary charges transferred to Com- mercial Departments.	..	..	..	..	-2,40,903	..	-2,40,903	-2,40,903
Total	2,76,800	2,76,800	..	2,76,800	1,33,14,017	..	1,33,14,017	1,35,90,817
56.—STATIONERY AND PRINTING—								
I.—STATIONERY—								
Stationery offices and stores	..	..	..	..	1,89,517	..	1,89,517	1,89,517
Stationery supplied by other Governments	..	..	..	..	38,278	..	38,278	38,278
Discount on plain paper used with stamps	..	..	..	..	10,503	..	10,503	10,503
Purchase of plain paper used with stamps	..	..	..	..	1,87,569	..	1,87,569	1,87,569
Purchase of Stationery Stores	..	..	..	..	23,43,104	..	23,43,104	23,43,104

II.—PRINTING—

Government Presses . . . . .	..	32,81,694	..	32,81,694	..	32,81,694
Printing at private presses . . . . .	..	24,986	..	24,986	..	24,986
Cost of printing work done by other Governments	..	7,118	..	7,118	..	7,118
<i>Deduct</i> —Cost of printing work done for other Governments and paying departments.	..	—239	..	—239	..	—239
Charges in England . . . . .	..	40,687	..	40,687	..	40,687
Total . . . . .	..	61,23,217	..	61,23,217	..	61,23,217

57.—MISCELLANEOUS—

Cost of Books and Periodicals . . . . .	..	921	..	921	..	921
Donations for charitable purposes . . . . .	..	2,01,394	..	2,01,394	..	2,01,394
Permanent Improvement of Sunderban Area . . . . .	..	33,81,514	..	33,81,514	..	33,81,514
Petty Establishments . . . . .	..	10,28,538	..	10,28,538	..	10,28,538
Irrecoverable temporary loans and advances written off.	..	20,615	..	20,615	..	20,615
Rent, rates and taxes . . . . .	..	79,607	..	79,607	..	79,607
Contributions . . . . .	..	18,56,161	..	18,56,161	..	1,16,10,872
Expenditure on account of State Prisoners and Detenus.	..	7,160	..	7,160	..	7,160
Special Commissions of Enquiry . . . . .	..	360	..	360	..	360
Expenditure on displaced persons . . . . .	..	12,956	..	1,86,05,941	..	1,86,18,897
Miscellaneous and unforeseen charges . . . . .	..	13,272	..	47,22,356	..	47,35,628
Development Schemes . . . . .	..	2,43,489	..	2,43,489	..	2,43,489
Charges in England . . . . .	..	1,997	..	1,997	..	1,997
Loss or gain by exchange . . . . .	..	83	..	7,693	..	7,776
Total . . . . .	..	18,82,472	..	3,80,56,296	..	3,99,38,768

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

Expenditure for 1956-56.

Heads.	Charged.			Voted.			GRAND TOTAL.
	Out of Consol- dated Fund.	Out of Cont-in- gency Fund.	Total.	Out of Consol- dated Fund.	Out of Cont-in- gency Fund.	Total.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
JJ.—Miscellaneous Capital Account within the Revenue Account—							
55-A.—Commutation of Pensions Financed from ordinary revenues—							
Amount transferred from "83.—Payments of com- muted value of pensions".	19,361	..	19,361	7,55,790	..	7,55,790	7,75,151
Total	19,361	..	19,361	7,55,790	..	7,55,790	7,75,151
M.—Extraordinary Items—							
63.—Extraordinary Charges—							
Charges in India—							
Charges incurred as a direct result of War—							
Extra Police Force . . . . .	..	..	..	44,32,639	..	44,32,639	44,32,639
Food	7,29,567	..	7,29,567	1,50,00,148	..	1,50,00,148	1,57,29,715
Supply	2,204	..	2,204	8,55,765	..	8,55,765	8,57,969
Rewards for gallantry in the field . . . . .	..	..	..	3,000	..	3,000	3,000
Loss on sale of subsidised food . . . . .	..	..	..	1,10,27,717	..	1,10,27,717	1,10,27,717
Total	7,31,771	..	7,31,771	3,13,19,269	..	3,13,19,269	3,20,51,040
Motor Spirit and Tyre Rationing Scheme . . . . .	..	..	..	863	..	863	863
Deduct—Amount recovered from the Centre . . . . .	..	..	..	—14,45,177	..	—14,45,177	—14,45,177
Total	7,31,771	..	7,31,771	2,98,74,955	..	2,98,74,955	3,06,06,726

63-B.—Community Development Projects, National Extension Services and Local Development Works—

A.—Community Development Projects—

Supervision . . . . .	..	2,27,076	..	2,27,076	2,27,076
Project Headquarters . . . . .	..	13,85,776	..	13,85,776	13,85,776
Animal Husbandry and Agricultural Extension . . . . .	..	2,42,748	..	2,42,748	2,42,748
Health and Rural Sanitation . . . . .	..	5,13,625	..	5,13,625	5,13,625
Education . . . . .	..	5,27,734	..	5,27,734	5,27,734
Social Education . . . . .	..	5,08,127	..	5,08,127	5,08,127
Communication . . . . .	..	18,50,946	..	18,50,946	18,50,946
Rural Arts, Crafts and Industries . . . . .	..	2,92,290	..	2,92,290	2,92,290

B.—National Extension Service—

Supervision . . . . .	..	20,747	..	20,747	20,747
Block Headquarters . . . . .	..	11,26,560	..	11,26,560	11,26,560
Animal Husbandry and Agricultural Extension . . . . .	..	1,58,877	..	1,58,877	1,58,877
Health and Rural Sanitation . . . . .	..	50,478	..	50,478	50,478
Social Education . . . . .	..	1,63,973	..	1,63,973	1,63,973
Communication . . . . .	..	1,46,238	..	1,46,238	1,46,238

C.—Local Development Works—

District Establishment . . . . .	..	6,27,678	..	6,27,678	6,27,678
Water Supply . . . . .	..	14,33,844	..	14,33,844	14,33,844
Improvement of Agriculture . . . . .	..	66,464	..	66,464	66,464
Rural Sanitation . . . . .	..	24,975	..	24,975	24,975
Roads and Buildings including small bridges and culverts. . . . .	..	31,00,455	..	31,00,455	31,00,455
Other Miscellaneous Schemes . . . . .	..	1,34,666	..	1,34,666	1,34,666

Total

1,26,03,277

1,26,03,277

1,26,03,277

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

Expenditure for 1955-56.

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.
M.—Extraordinary Items— <i>concl'd.</i>							
64-C.—Pre-partition Payments—							
Claims passed by the Application Committee	16,23,192	..	16,23,192	16,23,192
Total	16,23,192	..	16,23,192	16,23,192
CC.—Capital Accounts of Irrigation, Navigation, Embank- ment and Drainage Works outside the Revenue Account—							
68.—Construction, of Irrigation, Navigation, Embank- ment and Drainage Works—							
B.—Navigation, Embankment and Drainage Works—							
(1) Productive—							
Works	42,31,341	..	42,31,341	42,31,341
Establishment	4,88,986	..	4,88,986	4,88,986
Tools and Plant	42,117	..	42,117	42,117
Suspense	35,862	..	35,862	35,862
Deduct—Receipts and Recoveries on Capital Account.	—350	..	—350	—350
Total	47,97,956	..	47,97,956	47,97,956
Total B.—Navigation, etc.	47,97,956	..	47,97,956	47,97,956
Total	47,97,956	..	49,97,956	47,97,956

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	1,67,463	..	..	1,67,463	1,67,463
Total	1,67,463	..	..	1,67,463	1,67,463

72.—Capital Outlay on Industrial Development—

Development Schemes—

Development of Salt Production	12,489	..	..	12,489	12,489
Schemes for Industrial Centres	3,15,128	..	..	3,15,128	3,15,128
Organisation of Silk Reelers' Co-operative	55,742	..	..	55,742	55,742
Acquisition of Land by the State Government for the establishment of a Telephone Cable Factory at Mihijam.	333	..	..	333	333
West Bengal Financial Corporation	1,77,000	..	..	1,77,000	1,77,000
Total	5,60,692	..	..	5,60,692	5,60,692

HH.—Capital Account on Civil Works and Miscellaneous Public Improvements outside the Revenue Account—

80-A.—Capital Outlay on Multi-purpose River Schemes—

Mayurakshi Reservoir Project—

Messanjore Dam—

Works	42,26,728	..	..	42,26,728	42,26,728
Establishment	5,16,740	..	..	5,16,740	5,16,740
Tools and Plant	—93	..	..	—93	—93
Suspense	—3,64,693	..	..	—3,64,693	—3,64,693
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	—35,287	..	..	—35,287	—35,287
Total	43,43,395	..	..	43,43,395	43,43,395

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

Expenditure for 1955-56.

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.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
HH.—Capital Account of Civil Works and Miscellaneous Public Improvements outside the Revenue Account— <i>concl.</i>							
80-A.—Captain Outlay on Multi-purpose River Schemes— <i>concl.</i>							
Mayurakshi Reservoir Project— <i>concl.</i>							
Reclamation and Resettlement under the Administrator, Mayurakshi Reservoir Project—							
Works . . . . .	..	..	..	3,44,962	..	3,44,962	3,44,962
Establishment . . . . .	..	..	..	13,682	..	13,682	13,682
Tools and Plant . . . . .	..	..	..	1,165	..	1,165	1,165
Total . . . . .	..	..	..	3,59,809	..	3,59,809	3,59,809
Barrage and Irrigation—							
Works . . . . .	..	..	..	47,85,421	..	47,85,421	47,85,421
Establishment . . . . .	..	..	..	4,96,386	..	4,96,386	4,96,386
Tools and Plant . . . . .	..	..	..	1,12,198	..	1,12,198	1,12,198
Suspense . . . . .	..	..	..	2,97,861	..	2,97,861	2,97,861
Deduct—Receipts and Recoveries on Capital Account.	..	..	..	6,234	..	6,234	6,234
Total . . . . .	..	..	..	56,98,100	..	56,98,100	56,98,100
Total Mayurakshi, etc.	..	..	..	1,04,01,304	..	1,04,01,304	1,04,01,304

Damodar Valley Project—			
I.—Advances to Damodar Valley Corporation—			
Amount Advanced	10,36,30,000	10,36,30,000	10,36,30,000
<i>Deduct</i> —Government share of the Capital Outlay on the Damodar Valley Project.	—10,66,32,831	—10,66,32,831	—10,66,32,831
II.—Government share of the Capital Outlay on the Damodar Valley Project.	10,66,32,831	10,66,32,831	10,66,32,831
Total	11,40,31,304	11,40,31,304	11,40,31,304

81.—Capital Account of Civil Works outside the Revenue Account—

Original works—Buildings	4,439	4,439	4,439
” —Communications	2,91,03,264	2,91,03,264	2,91,03,264
Establishment	20,80,085	20,80,085	20,80,085
Tools and Plant	15,18,263	15,18,263	15,18,263
Suspense	—22,44,503	—22,44,503	—22,44,503
<i>Deduct</i> —Receipts and Recoveries on Capital Account	—4,95,332	—4,95,332	—4,95,332
Total	2,99,66,216	2,99,66,216	2,99,66,216

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

81-A.—Capital Outlay on Electricity Schemes—			
Development Schemes—			
North Calcutta Rural Electrification Scheme	21,988	21,988	21,988
Scheme for Expansion of power to Urban and Rural Areas.	92,045	92,045	92,045
Cooch Behar and Dinhat Electric Extension	1,676	1,676	1,676
Total	1,15,709	1,15,709	1,15,709

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

Expenditure for 1955-56.

Heads.	Charged.			Voted.			GRAND TOTAL.
	1	2	3	4	5	6		7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
JJ.—Miscellaneous Capital Account outside the Revenue Account—							
82.—Capital Account of other State Works outside the Revenue Account—							
Development Schemes—							
Kanchrapara Area Development Scheme	13,12,503	..	13,12,503
Re-housing of Bustee Dwellers	—72,489	..	—72,489
Tollyganj Land Development Scheme	37,239	..	37,239
Housing Scheme	42,93,319	..	42,93,319
Other Schemes	89,79,571	..	89,79,571
Expenditure on Displaced Persons	90,90,935	..	90,90,935
Community Development Projects	24,76,773	..	24,76,773
Total	2,61,17,851	..	2,61,17,851
82-B.—Capital Outlay on Road and Water Transport Schemes—							
Motor Transport Services	49,10,583	..	49,10,583
Deduct—Receipts and Recoveries on Capital Account	—37,126	..	—37,126
Total	48,73,457	..	48,73,457

83.—Payments of Commuted Value of Pensions—					
Payments of Commuted Value of Pensions—					
Payments in India	19,361	7,55,790	..	7,55,790	7,75,151
<i>Deduct</i> —Amount financed from ordinary revenues	—19,361	—7,55,790	..	—7,55,790	—7,75,151
Net expenditure outside the Revenue Account					
.. .. .					
85-A.—Capital Outlay on State Schemes of Government Trading—					
Grain Supply Scheme—					
Gross Expenditure	70,733	1,96,80,144	..	1,96,80,144	1,97,50,877
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..	—6,61,84,337	..	—6,61,84,337	—6,61,84,337
<i>Deduct</i> —Capital Expenditure financed from ordinary revenues.	..	—1,10,27,717	..	—1,10,27,717	—1,10,27,717
Community Development Project—					
Gross Expenditure . . . . .	..	14,45,070	..	14,45,070	14,45,070
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	—14,45,070	..	—14,45,070	—14,45,070
Other Miscellaneous Schemes—					
Gross Expenditure . . . . .	..	3,483	..	3,483	3,483
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	—2,23,661	..	—2,23,661	—2,23,661
Total	70,733	—5,77,52,088	..	—5,77,52,088	—5,76,81,355

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

Nature of Expenditure.	Expenditure during the year.			Expenditure to end of the year.
	Out of Consolidated Fund.	Out of Contin- gency Fund.	Total.	
	1	2	3		4	5
	Rs.	Rs.	Rs.	Rs.
65A.—CAPITAL OUTLAY ON FORESTS .	..	..	..	13,500
68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—				
A.—Irrigation Works—				
Unproductive—				
Midnapore Canal . . . . .	..	..	..	83,06,728
Bakreswar Irrigation Scheme . . . . .	..	..	..	7,01,399
Damodar Canal . . . . .	..	..	..	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.	4,03,923	..	4,03,923	10,83,578
Sonarpur Arapanch Drainage Scheme—phase II.	18,33,539	..	18,33,539	32,41,192
Bagjolla-Ghuni-J a t r a g a c h i Drainage Scheme.	25,60,494	..	25,60,494	32,66,701
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	47,97,956	..	47,97,956	1,52,35,876
Total—Irrigation, Navigation, etc. Works.	47,97,956	..	47,97,956	3,71,27,004
Deduct—Amount met out of Revenue.	..	..	..	—45,63,040
Total	47,97,956	..	47,97,956	3,25,63,964

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 Consoli- dated Fund.	Out of Contin gency Fund.	Total.	
	1	2	3		4	5
	Rs	Rs.	Rs.	Rs.
71.—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURE IMPROVEMENT AND RESEARCH—				
Multiplication of quality potato seeds, etc.	..	..	..	1,51,346
Establishment of seed multiplication Farms.	..	..	..	83,684
Establishment of jute seed multiplication Farm.	1,67,463	..	1,67,463	8,34,188
Brooklyn Ice Plant and Cold Storage.	..	..	..	2,28,164
Tank Improvement . . . .	..	..	..	6,21,809
Creation of a Works and Buildings section under the Directorate of Agriculture.	..	..	..	21,463
Purchase of Tractors for cultivation in Cooch Behar.	..	..	..	39,776
Multiplication and Distribution of jute seeds.	..	..	..	37,021
Total .	1,67,463	..	1,67,463	20,17,451
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 .	3,15,128	..	3,15,128	14,30,927
Organisation of Silk Reelers' Co-operative Societies.	55,742	..	55,742	12,53,875
Development of Salt production.	12,489	..	12,489	2,71,977
Acquisition of Land for the establishment of a Telephone Cable Factory at Mihijam.	333	..	333	2,92,576
Investment in shares of Commercial Concerns : Bengal Salt Co.	..	..	..	1,70,000
West Bengal Financial Corporation.	1,77,000	..	1,77,000	31,77,000
Total .	5,60,692	..	5,60,692	70,17,951

I.—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, 1956 :—

(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.
117,68,89,420	A to M	Government . . . . .	..	..
		CONSOLIDATED FUND—		
	N	Public Debt . . . . .	..	1,51,54,45,623
38,12,82,769	P	Loans and Advances by State Governments.	..	..
		CONTINGENCY FUND . . . . .	..	1,00 00,000
		PUBLIC ACCOUNT—		
	R	Unfunded Debt . . . . .	..	6,45,60,113
	S	Deposits and Advances—		
		(i) Deposits bearing interest . . . . .	..	58,44,209
		(ii) Deposits not bearing interest—		
		Gross balance . . . . .	..	15,67,54,924
1,88,04,112		Investments . . . . .	..	..
2,09,01,750		(iii) Advances not bearing interest.	..	..
		(iv) Suspense—		
45,02,250		Investments . . . . .	..	..
		Other items (Net) . . . . .	..	3,80,70,767
	T	Remittances—		
1,74,67,464		Remittances within India (Net) . . . . .	..	..
17,08,27,871	W	(Closing) Cash Balance . . . . .	..	..
1,79,06,75,636		Total . . . . .	..	1,79,06,75,636

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 Dr. Rs. 1,17,68,89,420

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.
94,66,46,854	A.—Opening Balance . . . . .	..
	B.—Revenue Receipts for 1955-56	50,33,33,251
61,06,26,524	C.—Expenditure on Revenue Accounts for 1955-56 . . . . .	..
12,29,49,293	D.—Capital Expenditure outside the Revenue Account for 1955-56.	..
	F.—Closing Balance, Dr.	117,68,89,420
168,02,22,671	Total	168,02,22,671

7. The opening balance on the 1st April 1955 exceeds the previous year's closing balance by a sum of Rs. 4,70,387. 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, 1955, has been changed.	Cr. Balance Increase (+) Decrease (—).	Dr. Balance Increase (+) Decrease (—).
	Rs.	Rs.
P.—LOANS AND ADVANCES, ETC :—		
Loans to Municipalities, Port Funds, etc.—		
Advances to Cultivators—		
Loans to small jute growers . . . . .	..	—617
Agricultural Loan . . . . .	..	—1,17,074
Miscellaneous Loans and Advances—		
Cattle Purchase Loan . . . . .	..	—2,77,567
Rehabilitation Programme—Loans to Artisans . . . . .	..	—5,418
R.—UNFUNDED DEBT—		
State Provident Funds—		
General Provident Fund	—10,409	..
Contributory Provident Fund	—1,285	..
S.—DEPOSITS AND ADVANCES—		
Deposits of Local Funds—		
Municipal Fund	—5,404	..
District Fund	—7,988	..
District Primary Education Fund	+73,062	..
Civil Deposits—		
Unclaimed Deposits in G. P. Fund	+702	..
Deposits for work done for Public bodies or private individuals.	—967	..
Special Advances—		
Advances to students and other Indians in U. K. . . . .	..	—933
Advances to persons rendered destitute by Famine of 1943 . . . . .	..	—19,205
Permanent Advances . . . . .	..	—1,862
Total	+47,711	—4,22,676
NET CR. BALANCE	+4,70,387	..

SECTION N.—PUBLIC DEBT**Cr. Rs. 1,51,54,45,623**

8. The term "Public Debt" as used in this report is confined to regular loans raised from the public or taken from the Central Government, and does not cover other obligations (whether bearing interest or not), such as State Provident Funds, Depreciation Reserve and other Funds which are dealt with in Sections R and S of this Report. A comparative statement showing the aggregate gross capital liabilities of the Government of West Bengal on the 31st March, 1956 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, 1956 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. 14,93,95,500</i>
<i>Loans from the Central Government</i>	<i>Cr. Rs. 1,36,60,50,123</i>
Total	<i>Cr. Rs. 1,51,54,45,623</i>

Permanent Debt **Cr. Rs. 14,93,95,500**

9. The balance represents the amounts of Rs. 1,75,00,000, Rs. 2,00,00,000, Rs. 3,60,23,000, and Rs. 7,58,72,200 raised by the Government of West Bengal in the 3½ per cent West Bengal Loan 1962, 4 per cent West Bengal Loan 1964, 4 per cent West Bengal Loan 1963 and 4 per cent West Bengal Loan 1967 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, July 1963, and September 1967 respectively.

To make necessary provisions for repayment of the said loans Sinking Funds have been opened by the Government to be fed by annual contributions commencing from the year 1952-53, 1953-54, 1955-56, and 1956-57 respectively.

Loans from the Central Government Cr. Rs. 1,36,60,50,123

10. 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. 1,34,65,46,077 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 1956.	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, 1954.	Do.	81,62,000	6,79,821	74,82,179	Bears interest @ 4 p. c. Repayable in ten annual equated instalments, commencing from the first anniversary date of drawal.
Total—ways and means advance		3,31,62,000	6,79,821	3,24,82,179	

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March 1956.	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 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 @ 2½ 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	Bears interest @ 3½ p. c. Repayable in one instalment at the end of 40 years.
(9) 11th 1950.	March, Do. . . .	39,37,000	..	39,37,000	Do.
(10) 20th 1950.	April, Do. . . .	1,05,21,000	..	1,05,21,000	Do.
(11) 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.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March 1956.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(21) 31st March, 1952.	Loans for paying West Bengal Government's share of expenditure of Damodar Valley Corporation.	64,54,000	..	64,54,000	Bears interest @ 3½ p. c. Repayable in one instalment at the end of 40 years.
(22) 13th May 1952	Do. . .	1,73,91,000	..	1,73,91,000	Bears interest @ 4½ p. c. Repayable in one instalment at the end of 40 years.
(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. . .	26,52,000	..	26,52,000	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	Do.
(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.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March 1956.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(44) 12th May, 1955	Loans for paying West Bengal Government's share of expenditure of Damodar Valley Corporation.	1,00,00,000	..	1,00,00,000	Bears interest @ 4½ p. c. Repayable in one instalment at the end of 40 years.
(45) 4th June, 1955	Do. . .	1,22,90,000	..	1,22,90,000	Do.
(46) 15th September, 1955.	Do. . .	1,59,21,000	..	1,59,21,000	Do.
(47) 18th November, 1955.	Do. . .	91,06,000	..	91,06,000	Do.
(48) 2nd December, 1955.	Do. . .	1,00,00,000	..	1,00,00,000	Do.
(49) 30th January, 1956.	Do. . .	1,80,00,000	..	1,80,00,000	Do.
(50) 19th March, 1956.	Do. . .	2,07,32,000	..	2,07,32,000	Do.
(51) March 1956 .	Do. . .	75,00,000	..	75,00,000	Do.
	Total—Loans for paying West Bengal Government's share of expenditure of Damodar Valley Corporation.	47,41,38,000	..	47,41,38,000	
(52) 31st March, 1951.	Share of expenditure of the Damodar Valley Corporation against loan granted by the International Bank.	71,40,000	..	71,40,000	Bears interest @ 3½ p. c. Repayable in one instalment at the end of 40 years.
(53) 31st March, 1952.	Do. . .	72,35,000	..	72,35,000	Bears interest @ 3½ p. c. Repayable in one instalment at the end of 40 years.
(54) 3rd October, 1952.	Do. . .	6,80,000	..	6,80,000	Bears interest @ 4½ p. c. Repayable in one instalment at the end of 40 years.
(55) 19th March, 1953.	Do. . .	10,00,000	..	10,00,000	Do.
(56) September, 1953.	Do. . .	7,00,000	..	7,00,000	Do.
(57) March, 1954 .	Do. . .	5,00,000	..	5,00,000	Do.
(58) March, 1955 .	Do. . .	3,00,000	..	3,00,000	Do.
(59) Do. .	Do. . .	1,67,000	..	1,67,000	Do.
(60) March, 1956 .	Do. . .	81,000	..	81,000	Do.
	Total—Share of expenditure of the Damodar Valley Corporation against loan granted by the International Bank.	1,78,03,000	..	1,78,03,000	
(61) 31st March, 1956.	For meeting expenditure on Mayurakshi Project.	86,00,000	..	86,00,000	Bears interest @ 3 p. c. Repayable in one instalment within ten years.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March 1956.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(62) 31st 1951.	March, For meeting expenditure on Mayurakshii Project.	1,50,00,000	..	1,50,00,000	Bears interest @ 3½ p. c. Repayable in one instalment on the expiry of ten years.
(63) 28th 1952.	March, Do. . . .	2,23,60,000	..	2,23,00,000	Bears interest @ 3½ p. c. Repayable in seven annual equated instalments, commencing from the tenth anniversary of the date of drawal of the loan, simple interest payable during the interim period.
(64) 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 the tenth anniversary of the date of drawal of the loan, simple interest payable during the interim period.
(65) September, 1953	Do. . . .	45,17,000	..	45,17,000	Do. (commencing from 1957-58).
(66) November, 1953	Do. . . .	41,69,000	..	41,69,000	Do.
(67) March, 1954 .	Do. . . .	32,33,000	..	32,33,000	Do.
(68) March, 1954 .	Do. . . .	1,31,36,000	..	1,31,36,000	Do.
(69) 26th August, 1954.	Do. . . .	25,16,000	..	25,16,000	Do. (Commencing from 1958-59.)
(70) March 1956 . (By adjustment).	Do. . . .	20,00,000	..	20,00,000	Do.
Total—Loans for Mayurakshii Project.		9,28,55,000	..	9,28,55,000	
(71) 16th 1949.	June, Rehabilitation of displaced persons.	10,00,000	} 68,00,000	} 2,32,00,000	} 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. to 3½ p. c.
(72) 13th 1950.	January, Do. . . .	90,00,000			
(73) 1st 1950.	March, Do. . . .	1,80,00,000			
(74) 1st 1950.	March, Do. . . .	20,00,000			
(75) 16th 1950.	August, Do. . . .	20,00,000	..	20,00,000	Bears interest @ 3½ p. c. Repayable in twenty years in seventeen annual equated instalments commencing after three years, simple interest being charged during the interim period.
(76) 25th 1951.	January, Do. . . .	30,00,000	..	30,00,000	Do.
(77) 29th 1951.	March, 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.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March 1956.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(78) 29th 1951.	March, Rehabilitation of displaced persons.	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.
(79) 2nd 1951.	July, Do. . . .	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.
(80) 22nd 1951.	November, Do. . . .	1,25,00,000	..	1,25,00,000	Do.
(81) 3rd 1952.	January, Do. . . .	2,00,00,000	..	2,00,00,000	Do.
(82) 3rd 1952.	January, Do. . . .	5,70,000	..	5,70,000	Do.
(83) 7th 1952.	March, Do. . . .	9,00,000	..	9,00,000	Bears interest @ 3½ p. c. Repayable in six years in three annual equated instalments commencing after three years.
(84) 31st 1952.	March, 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.
(85) 31st 1952.	March, Do. . . .	15,00,000	..	15,00,000	Do.
(86) 31st 1952.	March, 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.
(87) 31st 1952.	March, 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.
(88) 31st 1952.	March, 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.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March 1956.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(89) 31st 1952.	March, Rehabilitation of displaced persons.	1,00,000	..	1,00,000	Bears interest @ 3½ p.c. Repayable in six years in three annual equated instalments, commencing after three years.
(90) 31st 1952.	March, 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.
(91) 11th 1952.	July, Do. . . .	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.
(92) 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.
(93) 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.
(94) 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.
(95) 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.
(96) 3rd September, 1952.	Do. . . .	6,90,000	..	6,90,000	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 1956.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(97) 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.
(93) 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.
(99) 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.
(100) 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.
(101) 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.
(102) 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.
(103) 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, 1956.		Balance.	Remarks.
			Rs.	Rs.		
1	2	3	4	5	6	
(104) 29th 1952.	October, 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.	
(105) 29th 1952.	October, 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.	
(106) 29th 1952.	October, 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 was chargeable in the years 1954-55 and 1955-56.	
(107) 29th 1952.	October, 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.	
(108) 29th 1952.	October, 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.	
(109) 9th 1953.	January, Do. . .	2,37,80,000	..	2,37,80,000	Includes rural and urban loans repayable in equated instalments spread over a number of years varying from 6 to 20 years. The loans bear interest at different rates, viz., 3½ p.c., 4 p.c. and ½ p.c.	
(110) 26th 1953.	March, 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, 1956.		Balance.	Remarks.
			3	4		
1	2				5	6
		Rs.	Rs.		Rs.	
(111) 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 after a period of one year, no interest being charged for this period.
(112) 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 year 1954-55 and 1955-56.
(113) 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 1956, simple interest being charged during the interim period.
(114) 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 after a period of one year, no interest being charged for this period.
(115) 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.
(116) 10th October, 1953.	Do. . .	14,58,000	..		14,58,000	Same as for item (112), simple interest being charged for the years 1954-55 and 1955-56.
(117) 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 after a period of one year, no interest being charged for this period.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March 1956.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(118) 10th October, 1953.	Rehabilitation of displaced persons.	20,01,250	..	20,01,250	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.
(119) 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.
(120) 9th November, 1954.	Do. . .	25,00,000	..	25,00,000	Do.
(121) 20th November, 1954.	Do. . .	25,00,000	..	25,00,000	Do.
(122) 20th December, 1954.	Do. . .	25,00,000	..	25,00,000	Do.
(123) 12th January, 1955.	Do. . .	50,00,000	..	50,00,000	Do.
(124) 9th February, 1955.	Do. . .	1,00,00,000	..	1,00,00,000	Do.
(125) 15th March, 1955.	Do. . .	1,00,00,000	..	1,00,00,000	Do.
(126) 23rd March, 1955.	Do. . .	95,00,000	..	95,00,000	Do.
(127) By adjustment in October, 1954.	Do. . .	15,92,328	..	15,92,328	Terms not finally settled.
128) 18th April, 1955	Do. . .	75,00,000	..	75,00,000	Same as for item (119).
(129) 7th June, 1955 .	Do. . .	75,00,000	..	75,00,000	Do.
(130) 1st August, 1955	Do. . .	1,16,433	..	1,16,433	Same as for item (115) bearing interest @ 4½ p.c.
(131) 26th August, 1955.	Do. . .	25,00,000	..	25,00,000	Same as for item (119).
(132) 26th August, 1955.	Do. . .	25,00,000	..	25,00,000	Same as for item (94).
(133) 22nd October, 1955.	Do. . .	25,00,000	..	25,00,000	Do.
(134) 22nd October, 1955.	Do. . .	25,00,000	..	25,00,000	Same as for item (119).
(135) 10th December, 1955.	Do. . .	25,00,000	..	25,00,000	Do.
(136) 10th December, 1955.	Do. . .	25,00,000	..	25,00,000	Same as for item (94).
(137) 29th March, 1956	Do. . .	40,00,000	..	40,00,000	Same as for item (119).
(138) March, 1956 .	Do. . .	1,93,28,000	..	1,93,28,000	Do.
(139) Do. . .	Do. . .	40,00,000	..	40,00,000	Terms not yet settled.
(140) Do. . .	Do. . .	41,89,567	..	41,89,567	Do.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1956.		Balance.	Remarks.
			Rs.	Rs.		
1	2	3	4	5	6	
(141) March, 1956	Rehabilitation of displaced persons.	1,00,000	..	1,00,000	Bears interest @ 4½ p.c. Repayable in five annual equated instalments in seven years commencing from the third anniversary date, simple interest being charged for the first two years.	
(142) Do.	Do.	13,00,000	..	13,00,000	Bears interest @ 4½ p.c. Repayable in thirteen annual equated instalments in fifteen years, commencing from the third anniversary date, simple interest being charged for the first two years.	
(143) Do.	Do.	1,41,000	..	1,41,000	Bears interest @ 4½ p.c. Repayable in twelve years, commencing after three years, simple interest being charged for the second and third years.	
(144) Do.	Do.	15,000	..	15,000	Bears interest @ 3½ p.c. Repayable in six years, commencing after three years, simple interest being charged for the second and third years.	
Total—Rehabilitation of displaced persons		33,34,24,428	68,00,000	32,66,24,428		
(145) 21st 1952.	March, 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.	
(146) 31st 1952.	March, Do.	1,50,000	..	1,50,000	Bears interest @ 3½ p.c. Repayable in one instalment at the end of ten years.	
(147) 31st 1952.	March, Do.	9,00,000	3,23,359	5,76,641	Bears interest @ 3½ p.c. Repayable in ten annual equated instalments, commencing after one year.	
(148) 31st 1952.	March Do.	2,00,000	71,857	1,28,143	Do.	
(149) 31st 1952.	March Do.	3,50,000	..	3,50,000	Repayable in one instalment after five years with interest @ 3½ p.c. payable annually.	

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March 1956.		Balance.	Remarks.
			Rs.	Rs.		
1	2	3	4	5	6	
(150) 31st March, 1952.	Loans under Grow More Food Schemes.	33,00,000	5,35,493	27,64,507	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.	
(151) 8th November, 1952.	Do. . .	3,90,000	3,90,000	..	Bears interest @ 3½ p.c. Repayable in three annual equated instalments.	
(152) 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.	
(153) 22nd November, 1952.	Do. . .	30,000	17,356	12,644	Bears interest @ 3½ p.c. Repayable in five annual equated instalments, commencing from the first anniversary date.	
(154) 22nd November, 1952.	Do. . .	1,00,000	47,332	52,668	Bears interest @ 3½ p.c. Repayable in six annual equated instalments, commencing from the first anniversary date.	
(155) 22nd November, 1952.	Do. . .	11,75,000	2,60,141	9,14,859	Bears interest @ 4 p.c. Repayable in eight annual equated instalments, commencing from the 22nd November, 1954.	
(156) 31st March, 1953.	Do. . .	1,00,000	47,332	52,668	Bears interest @ 3½ p.c. Repayable in six equated annual instalments, commencing from the first anniversary date.	
(157) 4th July, 1953.	Do. . .	3,00,000	} 10,00,000	..	Bears interest @ 3½ p.c. Repayable in one instalment before 30th June 1954.	
(158) 2nd September, 1953.	Do. . .	7,00,000				
(159) 6th August, 1953.	Do. . .	7,93,191	7,93,191	..	Do.	
(160) 8th August, 1953.	Do. . .	4,84,712	48,955	4,35,757	Bears interest @ 4½ p.c. Repayable in fifteen annual equated instalments, commencing from the first anniversary date of drawal.	
(161) 16th September, 1953.	Do. . .	3,00,000	3,00,000	..	Bears interest @ 3½ p.c. Repayable in one instalment before 30th June 1954.	

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March 1956.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(162) 13th October, 1953.	Loans under Grow More Food Schemes.	1,74,633	17,638	1,56,995	Bears interest @ 4½ p.c. Repayable in fifteen-annual equated instalments, commencing from the first anniversary date of drawal.
(163) 6th November, 1953.	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.
(164) 25th November, 1953.	Do. . .	37,14,266	37,14,266	..	Bears interest @ 3½ p.c. Repayable in one instalment before 30th June, 1954.
(165) 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.
(166) 18th December, 1953.	Do. . .	4,60,000	1,74,237	2,85,763	Bears interest @ 3½ p.c. Repayable in five annual equated instalments, commencing from the first anniversary date of drawal.
(167) 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.
(168) 8th January, 1954.	Do. . .	10,87,593	10,87,593	..	Bears interest @ 3½ p.c. Repayable in one instalment before 30th June, 1954.
(169) 23rd February, 1954.	Do. . .	21,375	2,140	10,235	Bears interest @ 4½ p.c. Repayable in fifteen annual equated instalments, commencing from the first anniversary date of drawal.
(170) 31st March, 1954.	Do. . .	8,62,500	8,62,500	..	Bears interest @ 3½ p.c. Repayable in one instalment before June, 1955.
(171) 31st March, 1954.	Do. . .	10,87,750	..	10,87,750	Bears interest @ 4 p.c. Repayable in one instalment at the end of ten years.
(172) 31st March, 1954.	Do. . .	2,15,000	..	2,15,000	Bears interest @ 3½ p.c. Repayable in one instalment at the end of five years.
(173) 31st March, 1954.	Do. . .	5,76,300	58,206	5,18,094	Same as for item (160).

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March 1956.		Balance.	Remarks.
			Rs.	Rs.		
1	2	3	4	5	6	
(174) 31st 1954.	March, Loans under Grow More Food Schemes.	1,00,000	22,140	77,860	Bears interest @ 4 p.c. Repayable in eight annual equated instalments, commencing from the first anniversary date of drawal.	
(175) 31st 1954.	March, Do. . .	2,00,000	61,823	1,38,177	Bears interest @ 3½ p.c. Repayable in six annual equated instalments, commencing from the first anniversary date of drawal.	
(176) 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.	
(177) 24th 1954.	June, Do. . .	37,50,000	18,22,437	19,27,563	Repayable in one instalment by 30th June, 1955 with interest @ 3 p.c.	
(178) 25th 1954.	August, Do. . .	21,00,000	..	21,00,000	Do.	
(179) 21st 1954.	September, Do. . .	66,61,260	..	66,61,260	Do.	
(180) 4th 1954.	November, Do. . .	5,25,178	25,744	4,99,434	Bears interest @ 4½ p.c. Repayable in fifteen annual equated instalments. Repayment commencing from the first anniversary of the date of drawal.	
(181) 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.	
(182) Do. . .	Do. . .	7,00,000	7,00,000	.	Bears interest @ 3 p.c. Repayable in one year from date of drawal.	
(188) 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.	

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March 1950.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(184) March, 1955	Loans under Grow More Food Schemes.	2,00,000	64,546	1,35,454	Bears interest @ 3½ p.c. Repayable in three annual equated instalments, commencing from the first anniversary of the date of drawal.
(185) Do. . .	Do. . .	5,000	1,614	3,386	Do.
(186) Do. . .	Do. . .	1,50,000	16,352	1,33,648	Bears interest, @ 3½ p.c. Repayable in eight annual equated instalments, commencing from the first anniversary of the date of drawal.
(187) Do. . .	Do. . .	50,000	5,450	44,550	Do.
(188) Do. . .	Do. . .	2,10,765	10,332	2,00,433	Bears interest @ 4½ p.c. Repayable in fifteen annual equated instalments, commencing from the first anniversary of the date of drawal.
(189) 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.
190) 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.
(191) Do. . .	Do. . .	10,00,000	5,00,000	5,00,000	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.
(192) Do. . .	Do. . .	1,00,000	1,00,000	..	Repayable with interest @ 3 p.c. in one year from the date of drawal.
(193) Do. . .	Do. . .	2,55,000	2,55,000	..	Do.
(194) 20th July, 1955	Do. . .	4,00,000	..	4,00,000	Bears interest @ 3½ p.c. Repayable in three annual equated instalments, commencing from the first anniversary of the date of drawal.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March 1956.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(195) 20th July 1955.	Loans under Grow More Food Schemes.	6,00,000	..	6,00,000	Bears interest @ 4½ p.c. Repayable in ten annual equated instalments commencing from the first anniversary of the date of drawal.
(196) Do. . . .	Do. . . .	10,00,000	..	10,00,000	Bears interest @ 4½ p.c. Repayable in nineteen annual equated instalments, commencing from the first anniversary of the date of drawal.
(197) 11th August, 1955.	Do. . . .	40,500	..	40,500	Bears interest @ 3½ p.c. Repayable in three annual equated instalments commencing from the first anniversary date of drawal.
(198) Do. . . .	Do. . . .	75,000	..	75,000	Bears interest @ 3½ p.c. Repayable in eight annual equated instalments commencing from the first anniversary of the date of drawal.
(199) 26th September, 1955.	Do. . . .	60,085	..	60,085	Do.
(200) 28th September 1955.	Do. . . .	57,000	..	57,000	Same as for item (197).
(201) 10th January, 1956.	Do. . . .	53,500	..	53,500	Do.
(202) Do. . . .	Do. . . .	65,500	..	65,500	Same as for item (198).
(203) 1st February, 1956.	Do. . . .	20,000	..	20,000	Bears interest @ 4½ p.c. Repayable in fifteen annual equated instalments commencing from the first anniversary of the date of drawal.
(204) 3rd February, 1956.	Do. . . .	10,25,000	..	10,25,000	Same as for item (189).
(205) March, 1956 .	Do. . . .	13,50,000	..	13,50,000	Same as for item (176) rate of interest being 3 p.c. and 3½ p.c. respectively.
(206) Do. . . .	Do. . . .	3,36,700.	..	3,36,700	Bears interest @ 3½ p.c. Repayable in one instalment at the end of five years, simple interest being charged for the interim period.
(207) Do. . . .	Do. . . .	13,61,300	..	13,61,300	Bears interest @ 4 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, 1956.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(208) March, 1956 .	Loans under Grow More Food Schemes.	2,75,500	..	2,75,500	Same as for item (192).
(209) Do.	Do.	1,89,200	..	1,89,200	Repayable in 18 months. Interest @ 3½ p.c. being charged for a maximum period of 15 months or for the period for which the loan is actually retained, whichever is less.
(210) Do.	Do.	70,000	..	70,000	Do.
(211) Do.	Do.	41,700	..	41,700	Do.
(212) Do.	Do.	1,900	..	1,900	Bears interest @ 4 p.c. Repayable in one instalment at the end of ten years simple interest being charged for the interim period.
(213) Do.	Do.	1,05,000	..	1,05,000	Same as for item (203).
(214) Do.	Do.	38,000	..	38,000	Same as for item (197).
(215) Do.	Do.	24,400	..	24,400	Same as for item (198).
(216) Do.	Do.	36,000	..	36,000	Same as for item (206).
(217) Do.	Do.	15,00,000	..	15,00,000	Same as for item (189).
(218) Do.	Do.	26,00,000	..	26,00,000	Same as for item (209).
Total—Loans under Grow More Food Schemes		5,75,46,558	1,43,77,730	4,31,68,828	

Loans for Educational Development—

(219) 6th March, 1951	Construction of Hostels for the Bengal Engineering College at Sibpore.	4,00,000	}	57,572	4,17,428	Interest-free loan repayable in thirty-three equal annual instalments, commencing from 1952-53.
(220) 31st March, 1951	Do.	75,000				
(221) 31st March, 1952	Do.	2,00,000	18,183	1,81,817	Do.—from 1953-54.	
(222) 31st March, 1953	Do.	2,00,000	12,122	1,87,878	Do.—from 1954-55.	
(223) 31st March, 1954	Do.	1,00,000	3,030	96,970	Do.—from 1955-56.	
(224) 20th June, 1955	Do.	3,49,250	..	3,49,250	Do.—from 1956-57.	
(225) 27th December, 1955.	Do.	4,31,800	..	4,31,800	Do	
(226) 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.	
(227) 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.	

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1956.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(228) 12th December, 1955.	Hostel Building of Staff quarters under Scheme of educational development.	5,03,880	..	5,03,880	Interest-free loan repayable in not more than 30 equal instalments, commencing from 1957-58.
(220) March, 1956	Construction of Hostel for Vidyasagar Bani-Bhawan, Jhargram.	16,000	..	16,000	Interest-free loan repayable in not more than 20 equal instalments, commencing from 1957-58.
(230) Do.	Construction of Hostel for Vidyanagore Siksha Samsad, 24-Parganas.	26,000	..	26,000	Do.
(231) Do.	Construction of Hostel for Kalyan Niketan, Bankura.	16,000	..	16,000	Do.
(232) 14th March, 1955.	Establishment of Day Students' 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.
TOTAL—Loans for Educational Development.		64,74,530	90,907	63,83,623	
(233) 16th February, 1952.	For establishment of a jute seed multiplication farm.	3,96,451	3,96,451	..	Interest-free loan repayable in four annual instalments by the end of 1955-56.
(234) 16th March, 1956.	Do. . . .	3,20,000	2,24,850	95,150	Bears interest @ 4½ p.c. Repayable in ten annual equated instalments, commencing from 1957-58.
TOTAL—Establishment of a jute seed multiplication farm.		7,16,451	6,21,301	95,150	
(235) 31st March, 1953.	Community Project Loan.	3,00,000	16,447	2,83,553	Includes loans for urban units and other than urban units bearing interest @ 4½ p.c. and 4 p.c. respectively. Repayable in eighteen annual equated instalments in case of urban units and ten in case of other than urban units. Repayment commencing from March, 1956.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1956.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(286) 31st March, 1954.	Community Project Loan.	13,34,000	..	13,34,000	Includes loans for urban units and other than urban units bearing interest @ 4½ p.c. Repayment will commence in 1956, but will be completed, counting from the date of drawal of each loan within 20 years, in case of urban units and 12 years in case of other than urban units.
(287) 15th October, 1954.	Do. . . .	7,48,000	..	7,48,000	Do.— Repayment commencing from 15-10-56.
(288) 12th January, 1955.	Do. . . .	8,50,000	36,343	8,13,657	Do.—Repayment commencing from 12-1-56.
(289) Do. . . .	Do. . . .	60,000	3,965	56,035	Do.
(240) March, 1955 .	Do. . . .	12,87,000	..	12,87,000	Do.— Repayment commencing from April, 1956
(241) Do. . . .	Do. . . .	45,000	..	45,000	Do.
(242) Do. . . .	Do. . . .	4,75,873	34,767	4,41,106	Do.—Repayment commencing from the first anniversary of the date of drawal.
(243) 21st October, 1955.	Do. . . .	5,21,000	..	5,21,000	Do.
(244) 3rd November, 1955.	Do. . . .	13,70,000	..	13,70,000	Do.
(245) March, 1956 .	Do. . . .	2,10,000	..	2,10,000	Do.
(246) Do. . . .	Do. . . .	20,00,000	..	20,00,000	Do.
(247) Do. (By adjustment).	Do. . . .	11,65,556	52,580	11,12,976	Do.— Repayment commencing from March, 1956.
TOTAL—Community Project Loan .		1,03,66,429	1,44,102	1,02,22,327	
(248) 30th November, 1954.	National Extension Service Loan.	1,60,000	10,572	1,49,428	Bears interest @ 4½ p.c. Repayable in 12 equated annual instalments, commencing from the first anniversary of the date of drawal.
(249) 27th May, 1955	Do. . . .	1,60,000	..	1,60,000	Do.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1956.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(250) 21st October, 1955.	National Extension Service Loan.	96,000	96,000	..	Refunded on 19th December, 1955.
TOTAL—National Extension Service Loan		4,16,000	1,06,572	3,09,428	
(251) 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.
(252) 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	
(253) 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 6th April 1957.
(254) 30th March, 1954.	Do.	72,000	..	72,000	Do.
(255) 31st March, 1955.	Do.	48,000	..	48,000	Do.
(256) 22nd December, 1955.	Do.	1,33,500	..	1,33,500	Do.—commencing from the first anniversary date of drawal of the last instalment of the loan.
(257) 4th January, 1956.	Do.	2,16,000	..	2,16,000	Do.
(258) March, 1956	Do.	72,000	..	72,000	Do—commencing from 6th April, 1957.
(259) Do.	Do.	1,98,470	..	1,98,470	Same as for item (256).
(260) Do.	Do.	63,000	..	63,000	Do.
TOTAL—Subsidised Housing Scheme		8,98,970	..	8,98,970	

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1956.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(261) 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.
(262) 24th February, 1954.	Do. . . .	30,000	..	30,000	Do.
(263) 30th March, 1954.	Do. . . .	10,00,000	..	10,00,000	Do.
(264) 20th September, 1954.	Do. . . .	25,000	..	25,000	Do.
(265) 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.
(266) 23rd March, 1955.	Do. . . .	68,750	..	68,750	Interest-free loan repayable in two annual instalments, commencing from the first anniversary date of drawal.
(267) 22nd July, 1955	Do. . . .	1,50,000	..	1,50,000	Same as for item (261).
(268) 11th August, 1955	Do. . . .	56,250	..	56,250	Same as for item (266).
(269) 28th November, 1955.	Do. . . .	22,500	..	22,500	Do.
(270) Do. . . .	Do. . . .	1,50,000	..	1,50,000	Interest-free loan repayable in ten annual instalments, commencing two years after the date of drawal.
(271) 25th February, 1956.	Do. . . .	50,000	..	50,000	Do.
(272) 10th March, 1956.	Do. . . .	8,00,000	..	8,00,000	Do.
TOTAL—Development of Handloom and Khadi Industries.		32,12,500	..	32,12,500	
	Loans for Development of Cottage and Small-scale Industries.				
(273) 15th February, 1955.	Blacksmithy Industry.	18,000	..	18,000	Bears interest @ 3½ p.c. Repayable in five annual equated instalments, commencing from the first anniversary of the date of drawal.
(274) 8th February, 1956.	Do. . . .	20,500	..	20,500	Bears interest @ 4 p.c. Repayable in ten annual equated instalments, commencing from the 2nd anniversary of the date of drawal of the last instalment of the total loan of Rs. 41,000.
(275) 16th October, 1954.	Mat Industry . . .	20,000	..	20,000	Bears interest @ 3½ p.c. Repayable in three instalments within three years.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March 1956.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(276) 17th 1955.	March, Conchshell Artisans .	15,000	..	15,000	Bears interest @ 3½ p.c. repayable in one instalment at the end of one year.
(277) 29th 1956.	March, Do. . . .	15,000	..	15,000	Same as for item (272).
(278) 15th 1955.	March, Production of Fancy Pottery.	7,550	7,550	..	Refunded on 12th December, 1955.
(279) 31st 1955.	March, 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.
(280) Do. . . .	Carpentry Industry .	18,200	..	18,200	Bears interest @ 3½ p.c. repayable in five annual equated instalments commencing from expiry of one year from the date of drawal.
(281) 30th 1956.	January, Do. . . .	30,000	..	30,000	Bears interest @ 4 p.c. repayable in ten annual equated instalments, commencing from 30th January, 1959.
(282) 19th 1954.	October, Development of Small Scale Engineering, Howrah.	11,83,333	..	11,83,333	3½ p.c. Terms of repayment not finally settled as yet.
(283) 23rd May, 1955	Development of Small Scale Industries.	2,00,000	2,00,000	..	Refunded on 19th December, 1955.
(284) 11th May, 1955	Wool Industry . .	1,05,500	..	1,05,500	Bears interest @ 3½ p.c. repayable in four annual equated instalments commencing after two years from the date of drawal.
(285) 14th 1955.	October, Development of Palm Gur Industry.	19,800	..	19,800	Bears interest @ 3 p.c. repayable in three years, no interest being charged for the first year.
(286) 30th March, 1956	Do. . . .	75,000	..	75,000	Do.
(287) 28th November, 1955.	Village Oil Industry .	9,875	..	9,875	Do.
(288) March, 1956 .	Village Pottery Industry.	8,500	..	8,500	Do. in respect of Rs. 8,750 intended to meet recurring expenditure. The remaining portion intended to meet non-recurring expenditure will be free of interest if repaid within five years.
(289) 21st 1955.	October, Brass and Bellmetal Industry.	30,000	..	30,000	Bears interest @ 3½ p.c. repayable in five annual equated instalments, commencing from the first anniversary of the date of drawal.
(290) Do. . . .	Do. . . .	25,000	..	25,000	Do.

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March 1956.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(201) 22nd February, 1956.	Development of textile printing by Womens Co-operative Industrial Home, Kam-arhati.	9,000	..	9,000	Bears interest @ 3½ p.c. repayable in one instalment within one year from the date of drawal.
(202) March, 1956	Shola Pith Industry .	1,925	..	1,925	Do.
(203) 10th March, 1956	Setting up a Pottery Block at Ranaghat.	77,000	..	77,000	Bears interest @ 4 p.c. repayable in ten annual equated instalments commencing from the second anniversary of the date of drawal of the last instalment of the total loan of Rs. 1,98,000.
(204) March, 1956	Industrial Estate at Kalyani. ●	2,40,000	..	2,40,000	Bears interest @ 4½ p.c. repayable in twenty annual equated instalments. commencing from the second anniversary date of drawal.
TOTAL—Cottage and Small-scale Industries		21,36,188	2,07,550	19,28,638	
(205) 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. Repayment commencing from the first anniversary date of drawal.
(96) 5th December, 1955.	Do. . . .	18,75,000	..	18,75,000	Do.
TOTAL—National Water Supply . .		37,50,000	..	37,50,000	
(297) 31st July, 1954 .	Loans for development purpose.	2,00,00,000	..	2,00,00,000	Bears interest @ 3½ p.c. repayable in one instalments on 1st October, 1965 interest being recovered half-yearly on the 1st of April and October every year.
(298) 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	
(299) 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 instalment commencing from 1958-59, interest being paid annually
(300) 3rd March, 1955	Do. . . .	3,00,00,000	..	3,00,00,000	Do.
(301) 30th March, 1955	Do. . . .	2,99,84,000	..	2,99,84,000	Do.
(302) 12th August, 1955.	Do. . . .	1,00,00,000	..	1,00,00,000	Do. commencing from 1959-60.
(303) 16th September, 1955.	Do. . . .	50,00,000	..	50,00,000	Do.
(304) 10th January, 1956.	Do. . . .	1,80,00,000	..	1,80,00,000	Do.
(305) March, 1956 .	Do. . . .	5,29,00,000	..	5,29,00,000	Do.
TOTAL—Loans for approved development schemes.		16,83,84,000	..	16,83,84,000	

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March 1956.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(806) 25th March, 1955.	Loans for Permanent improvement in Scarcity areas.	24,00,000	..	24,00,000	Interest-free for first five years. Thereafter bear interest @ 4½ p.c. repayable in twenty-five instalments commencing from 1960-61.
(807) March, 1956	Do. . . .	30,00,000	..	30,00,000	Do. from 1961-62.
TOTAL—Loans for Permanent improvement, etc.		54,00,000	..	54,00,000	
(808) 30th March, 1955.	Loans for protection of towns.	50,00,000	..	50,00,000	Do. from 1960-61.
(809) 22nd February, 1956.	Do. . . .	85,00,000	..	85,00,000	Do. from 1961-62.
(810) March, 1956	Do. . . .	25,00,000	..	25,00,000	Do.
TOTAL—Protection of towns . . .		1,60,00,000	..	1,60,00,000	
(811) 31st March, 1954	Loans for Scarcity relief.	8,00,000	1,79,261	6,20,739	Bears interest @ 4 p.c. repayable in ten annual equated instalments, commencing from the first anniversary date of drawal.
(812) 31st March, 1955	Loans to Cultivators due to draught.	24,94,000	2,07,728	22,86,272	Bears interest @ 4 p.c. repayable in ten annual equated instalments.
(813) 15th September, 1955.	Do. . . .	98,67,000	..	98,67,000	Do.
TOTAL—Loans to Cultivators . . .		1,28,61,000	2,07,728	1,21,53,272	
(814) 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 in twenty-five annual equated instalments commencing from 1960-61, interest being paid annually.
(815) March, 1956	Do. . . .	1,88,00,000	..	1,88,00,000	Do. from 1961-62.
TOTAL—Expansion of Power, etc. . .		1,63,00,000	..	1,63,00,000	

Date of loans.	Particulars.	Amount.	Amount repaid up to 21st March 1956.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(816) March, 1955	Removal of Khatal from Calcutta.	10,00,000	10,00,000	..	Refunded on 18th May, 1955.
(817) Do.	Do. . . .	5,00,000	5,00,000	..	Do.
(818) 17th December, 1955.	Do. . . .	1,36,80,000	..	1,36,80,000	Bears interest @ 4½ p.c. repayable in 18 annual equated instalments in 21 years, commencing from the third anniversary date of drawal, no interest being charged for the first three years.
TOTAL—Removal of Khatal		1,51,80,000	15,00,000	1,36,80,000	
(819) 27th March, 1956.	Scheme for sharing small savings collection.	72,00,000	..	72,00,000	Bears interest @ 4 p.c. repayable in one instalment at the end of ten years, interest being paid annually.
(820) 1st September, 1955.	Low Income Group Housing Scheme.	40,00,000	..	40,00,000	Bears interest at the rate of 4½ p.c. repayable in sixteen annual equated instalments, commencing from the second anniversary date of drawal, simple interest for the interim period being realised along with the first instalment.
GRAND TOTAL		137,14,61,049	249,14,972	134,65,46,077	

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, for Development of Handloom and Khadi industries, and for Cottage and Small-scale Industries.

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

Besides the above Permanent Debts and Loans from the Central Government, a sum of Rs. 45 lakhs was taken by the State Government as ways and means advances from the Reserve Bank of India, which was repaid during the year. A sum of Rs. 2,158 was paid to the Reserve Bank of India as interest on the above advances.

The interest on loans from the Central Government was not paid in full during the year.

SECTION P.—LOANS AND ADVANCES

BY STATE GOVERNMENTS Dr. Rs. 38,12,82,769

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

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

	Dr. Rs.
Loans to Presidency Corporation, Port Trusts and other Port Funds	1,08,69,738
Loans to Municipalities	66,82,684
Loans to District and other Local Fund Committees	49,27,933
Advances to Cultivators	2,28,05,297
Advances under Special Laws	28,81,531
Miscellaneous Loans and Advances	5,04,10,504
Loans and Advances to displaced persons	27,90,27,396
Loans and Advances under Community Development Programme	31,40,371
Total (1)	38,07,45,454

(2) Loans to Government Servants—

House-building Advances	2,93,737
Advances for purchase of motor conveyances	2,28,652
Advances for purchase of other conveyances	13,164
Passage Advances	1,762
Total (2)	5,37,315

GRAND TOTAL 38,12,82,769

Loans to Presidency Corporation, etc. Dr. Rs. 1,08,69,738

12. These represent loans granted to the Calcutta Corporation from time to time for payment of dearness allowance and supply of essential foodstuff to its employees, for financing various schemes made with a view to improve the water supply, sewerage, etc., and also for affording financial help to the Corporation in times of dire necessity. Altogether seven loans constitute

the balance indicated above and this has been accepted by the Corporation. Out of these loans six have been sanctioned under equated system of repayment and are being repaid regularly. The seventh loan is a consolidated one which is repayable by the Corporation in full by the end of 1966-67. Out of Rs. 8,99,056 falling due for repayment in the year under review, a sum of Rs. 7,06,663 (Principal Rs. 4,88,607 and Interest Rs. 2,18,056) has been paid ; and the balance of Rs. 1,92,393 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. 66,82,684

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

Loans to District and other Local Fund Committees Dr. Rs. 49,27,933

14. These loans are meant for affording financial help to the District Boards and District School Boards in carrying out administration and also for the purpose of giving effect to their various schemes. Conditions of repayment are being fulfilled except in the cases of seven 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, 1956, in respect of this loan is Rs. 8,08,710. It was originally decided by the Government to write off the loss in 1954-55 which has since been kept in abeyance in view of the fact that further realisation of cess is being expected.

Advances to Cultivators Dr. Rs. 2,28,05,297

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

	Dr. Rs.
(i) Loans under Land Improvement Act XIX of 1883	21,88,195
(ii) Agriculturists, Loans Act XII of 1884	2,06,17,078
(iii) Loans to small jute-growers	24
TOTAL	2,28,05,297

16. These loans are provided for under certain Acts of Legislature and are primarily intended for affording financial assistance to cultivators in carrying out their work of cultivation especially in times of distress and also in improving lands. Detailed accounts are kept by the District or Revenue authorities who are also responsible for watching the recoveries of principal and interest. In respect of items (i) and (ii) reports have been received from three districts that the amounts of overdue instalments of principal are Rs. 1,63,436 and Rs. 20,01,152, and of interest are Rs.33,843 and Rs. 1,48,350 respectively. Reports from the remaining districts are awaited.

There are discrepancies amounting to Rs. 23,11,779 and Rs. 4,26,162 in respect of items (i) and (ii) respectively, between the ledger and the broadsheet balances, which are under reconciliation. Out of Rs. 23,11,779 (net) in respect of item (i), discrepancies amounting to Rs. 43,433 and Rs. 22,763 relate to the years 1953-54 and 1954-55 respectively ; while out of Rs. 4,26,162 (net) in respect of item (ii) discrepancies amounting to Rs. 1,277, Rs. 3,118, Rs. 100, Rs. 2,000, Rs. 3,195, Rs. 6,29,556 and Rs. 1,93,150 relate to the years 1946-47, 1947-48, 1950-51, 1951-52, 1952-53, 1953-54 and 1954-55 respectively.

Certificates of acceptance of balance have not yet been received in six cases for item (i), in nine cases for item (ii) and in seven cases for item (iii). There are, however, some discrepancies between the ledger balances and those accepted by the administrators in five cases in respect of item (i), in six cases in respect of item (ii) and in seven cases in respect of item (iii). Action is being taken to bring about an agreement between the two sets of figures and also to get the certificates of acceptance still wanting. A sum of Rs. 17,616 was written off as irrecoverable under item (ii).

Advances under Special Laws Dr. Rs. 28,81,531

17. The balance is composed of :—

	Dr. Rs.
(i) Zamindari Embankment Advances under Act II (B.C.) of 1882	28,34,428
(ii) Loans under Bengal Agriculture and Sanitary Improvement Act, 1920	30,037
(iii) Ramnagar Sapua Khal	17,066
TOTAL	28,81,531

18. The Revenue authorities are responsible for watching the recoveries of principal and interest of these loans. In respect of item (i) there is discrepancy between the ledger and the broadsheet balances, amounting to Rs. 5,29,476 which includes Rs. 280 and Rs. 33,086 relating to the years 1953-54 and 1954-55 respectively.

Certificates of acceptance of balance are outstanding in all cases.

Miscellaneous Loans and Advances *Dr. Rs. 5,04,10,504*

19. The details of the balance are :—

	Dr. Rs.
(i) Loans to <i>ex-detenus</i>	2,02,104
(ii) Loans to Co-operative Land Mortgage Bank	16,64,968
(iii) Advances to West Bengal Provincial Co operative Bank and Multi-purposes Societies	57,22,246
(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 ^c	—4,022
(vii) Loans to Distressed Tailors	14,422
(viii) Cattle Purchase Loan	58,83,632
(ix) Loans under Tank Improvement Scheme	11,08,449
(x) Loans under the scheme for increased provision for aid to Industries	12,21,159
(xi) Loans to Silk-reelers, and Weavers, Co-operative Society	29,996
(xii) Loans to Bengal Provincial Railway	90,000
(xiii) Loans for new management of Barasat-Basirhat Light Railway	7,80,258
(xiv) Loans to Co-operative Society of State Transport employees	16,908
(xv) Loans to Chank Artisans	15,000
(xvi) Loans under the scheme for development of Village Oil Industry	39,500
(xvii) Loans for development of Mat Industry	20,000
(xviii) Loans under the scheme for development of Blacksmithy Industry	18,000
(xix) Loans for Oil crushing Industry	36,000
(xx) Loans for development of Carpentry Industry	13,200
(xxi) Loans to individuals and Public bodies in Cooch Behar	1,06,307
(xxii) Loans to West Bengal State Electricity Board	1,79,98,000
(xxiii) Loans under the Low Income Group Housing Scheme	40,74,700
(xxiv) Loans to Milk Producers Co-operative Society at Rajganj	15,000
(xxv) Loans to Pioneer Auto-Rickshaw Co-operative Transport Society	74,000
(xxvi) Loans to Women's Co-operative Industrial Home, Ltd., Kamarhati	9,000

	Dr. Rs.
(xxvii) Special medium and long term loans to the Co-operative Societies for the purchase of Land. Construction of storage godowns and establishment of Cold storage Plant	7,50,000
(xxviii) Loans to West Bengal Financial Corporation on account of Government guarantee for dividends	2,13,567
(xxix) House Building Advance to the flood affected people	11,200
(xxx) Loans to Studio Supply Co-operative Society	1,57,945
<i>Loans for development of Handloom Industry</i>	
(xxxi) Co-operative Societies, Handloom Industry	26,00,000
(xxxii) Weavers Co-operative Marketing Society	1,50,000
(xxxiii) Scheme for Semi automatic looms	39,600
(xxxiv) Scheme for Share capital to weavers	66,615
(xxxv) Establishment of Dye Houses	37,500
(xxxvi) Co-operative Societies, Handloom Industry (Silk)	30,000
(xxxvii) Co-operative Societies, Handloom Industry (Woollen)	50,000
(xxxviii) Schemes for share capital to weavers (Silk)	4,500
<i>Loans under Intensive Food Production Schemes—</i>	
(xxxix) Unionwari Tank fishery development scheme	5,67,363
(xl) Improvement of tank fisheries in dry districts	6,47,756
(xli) Loans to owners or lessees of Beel fisheries	1,08,738
(xlii) Loans to big growers	5,57,534
(xliii) Loans for development of palm gur Industry	19,800
<i>Rehabilitation Scheme—</i>	
(xliv) Loans to Artisans	16,05,507
(xlv) Excavation of Tank	3,74,336
(xlvi) Loans to sufferers from subversive political activities	
<i>Loans to Educational Institutions—</i>	
(xlvii) Calcutta University	7,12,981
(xlviii) Construction of Hostel Building	84,098
(xlix) School meal Advisory Committee	5,000
(l) College of Engineering and Technology, Jadavpur	2,88,312
(li) Victoria Institution for Girls	58,380
(lii) Kamala Girls' School	2,25,000
(liii) Manimala Girls' College	42,000
(liv) Ananda Chandra College	75,000
(lv) Ramananda College	20,000

Loan to Educational Institutions—contd.

	Dr. Rs.
(lvi) Bhuban Mohan Dutt Public Institute	8,104
(lvii) Siliguri College	8,450
(lviii) Berhampur Girls' College	90,000
(liv) Shyama Sundari Vidyapith	6,000
(x) Howrah Girls' School	36,000
(lxi) Barisha College	39,461
(lxii) Krishna Nath College	10,000
(lxiii) Ram Krishna Mission Asram	85,000
lxiv) Sripat Singh College	3,000
(lxv) Matijeel College	15,200
(lxvi) Kalyan Niketan School	16,000
(lxvii) Kharagpur College	48,679
(lxviii) Balurghat College	21,000
(lxix) Ghum Junior H. E. School	18,000
(lxx) Santipur College	6,750
(lxxi) Gokhale Memorial Girls' College	33,250
(lxxii) Vidyasagar College	26,000
(lxxiii) Tamralipta Mahavidyapith	37,563
(lxxiv) Ramsadaya College	4,900
(lxxv) Bolpur College	2,700
(lxxvi) Vidyasagar Bani Bhawan	16,000
(lxxvii) Hetampur K. C. College	6,000
(lxxviii) Bijoy Narayan Maha Vidyalaya	28,350
TOTAL	5,04,10,504

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

The balances agree with those in the broadsheets in all cases except for items (vi), (viii), (xxi) (xxxix), (xl) (xlii), (xliv) and (xlv) in respect of which discrepancies amounting to Rs. 729, Rs. 3,26,303, Rs. 36, Rs. 16,094, Rs. 2,648, Rs. 3,640, Rs. 34,179 and Rs. 25,664 respectively (all shown in net) have been

noticed and are in course of reconciliation. Rs. 729 in respect of item (vi) includes Rs. 375 relating to 1953-54. Rs. 3,26,303 in respect of item (viii) includes Rs. 2,784, Rs. 622, Rs. 3,07,405 and Rs. 14,381 relating to the years 1946-47, 1952-53, 1953-54 and 1954-55 respectively. Rs. 16,094 in respect of item (xxxix) includes Rs. 350, Rs. 6,572 and Rs. 1,415 relating to the years 1950-51, 1953-54 and 1954-55 respectively. Rs. 2,648 in respect of item (xl) includes Rs. 330 and Rs. 216 relating to 1953-54 and 1954-55 respectively. Rs. 34,179 in respect of item (xlv) includes Rs. 93,083 and Rs. 11,582 relating to 1953-54 and 1954-55 respectively. Discrepancies in respect of items (xxi), (xlii) and (xlv) relate to the year under review. Some discrepancies have also been noticed between the ledger balances and those as per broadsheets maintained in the Pay and Accounts Office in respect of items (xlvii), (xlviii), (li), (lvi), (lxii), (lxxi) and (lxxiii), which are under settlement.

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

The minus balance in respect of item (vi) which is due to wrong credit is under examination and correspondence with the Treasury Officer concerned,

Certificates of acceptance of balance are wanting in most of the cases and the matter is under correspondence with the authorities concerned. Sums of Rs. 327 and Rs. 1,884 were written off as irrecoverable under items (vi) and (viii) respectively.

As reported by three districts the amount of overdue principal and interest on account of item (viii), are Rs. 4,08,973 and Rs. 73,663 respectively. Reports from two districts have been received which show Rs. 2,29,724 and Rs. 27,948 as amounts of overdue principal and interest respectively on account of item (xlii). Reports from other districts are awaited.

Loans and Advances to Displaced Persons *Dr. Rs. 27,90,27,396*

21. The balance consists of :—

	Dr. Rs.
(i) House-building Loans	18,97,33,172
(ii) Loans to Professional men	18,02,162
(iii) Loans to Artisans and Craftsmen	18,40,027
(iv) Loans to Businessmen	3,94,46,471
(v) Loans to Displaced Students	10,93,414
(vi) Loans to Agriculturists	3,02,86,417
(vii) Loans to Colleges	5,14,140
(viii) Loans to Secondary Schools	21,44,350
(ix) Loans under Dispersal Scheme	2,22,355

	Dr. Rs.
(x) Loans for Water Supply	1,34,394
(xi) Loans to Muslim Migrants	52,355
(xii) Loans to Small Traders	98,88,551
(xiii) Loans to Riot Victims	27,744
(xiv) Loans to Fulia Township in Nadia	1,43,856
(xv) Loans to Hospitals	1,20,000
(xvi) Loans under Colonisation Scheme	41,988
(xvii) Loans under Industrial Scheme	15,27,000
	<hr/>
TOTAL	27,90,27,396
	<hr/>

22. The balances under the above heads are in the process of sub-division into various categories of urban, rural, educational and miscellaneous loans. The total balance includes Rs. 9,24,89,894 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. 16,34,831 between the ledger and broadsheet balances, which is under settlement. In respect of the remaining portion of the balance which relates to the loans so far split up, there are discrepancies amounting to Rs. 3,748, Rs. 190, Rs. 26,63,564, Rs. 4,61,741, Rs. 5,41,670, Rs. 1,59,437 and Rs. 11,65,909 relating to the years 1949-50, 1950-51, 1951-52, 1952-53, 1953-54, 1954-55 and 1955-56 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.

Loans and Advances under Community Development

Programme Dr. Rs. 31,40,371

23. Details of the balance are :—

	Dr. Rs.
<i>I.—Community Development Programme—</i>	
(i) Short term finance to Agriculturists	2,17,552
(ii) Unionwari Tank fishery Development Scheme	7,258
(iii) Development of Tank fishery in dry districts	1,64,381
(iv) Marketing Centre and Storage Godowns	3,35,990
(v) Poultry farming, sheep rearing, cow keeping, etc.	62,874
(vi) Tube-well irrigation	15,000
(vii) Waste land reclamation	5,36,590

<i>I.—Community Development Programme—contd.</i>		Dr. Rs.
(viii) Rural Arts, Crafts and Industries—Rural		4,96,843
(ix) Do. —Urban		1,51,770
(x) Rural Housing		8,719
(xi) Loans to State Electricity Board		10,25,699
 <i>II.—National Extension Service Programme—</i>		
(i) Unionwari Tank fishery Development Scheme		15,910
(ii) Development of Tank fishery in dry districts		17,370
(iii) Loans to Co-operative Marketing Societies		35,000
(iv) Rural Arts, Crafts and Industries		49,415
	TOTAL	31,40,371

24. Loans and advances granted to private parties and co-operative bodies under various schemes relating to the Community Development Projects and National Extension Service Programme are recorded under these heads. There are discrepancies amounting to Rs. 850, Rs. 15,825, Rs. 8,040, Rs. 36,080, Rs. 108, Rs. 3,800, Rs. 1,67,591 and Rs. 1,22,800 between the ledger and broad-sheet balances in respect of items (i), (ii), (iii), (iv), (v), (vii), (viii) and (ix) respectively under part I. These are under reconciliation.

Certificates of acceptance of balance are outstanding in most of the cases. The matter is under correspondence.

<i>Loans to Government Servants—</i>		<i>Dr. Rs. 5,37,315</i>
		Dr. Rs.
(i) House-building Advances		2,93,737
(ii) Advances for purchase of motor conveyances		2,28,652
(iii) Advances for purchase of other conveyances		13,164
(iv) Passage Advances		1,762
	TOTAL	5,37,315

25. Advances are granted to Government servants on certain conditions for building houses, for purchase of conveyances, for meeting the cost of passage overseas in the case of officers of non-Asiatic domicile, and also for certain

other purposes. These advances generally carry interest and are recoverable in instalments. In respect of the items (i) to (iv) there are discrepancies amounting to Rs. 15,439, Rs. 4,800, Rs. 112 and Rs. 119 respectively between the ledger and broadsheet balances, which are under settlement. Rs. 4,800 in respect of item (ii) includes Rs. 4,570 and Rs. 4 relating to 1951-52 and 1954-55 respectively ; while Rs. 112 in respect of item (iii) includes Rs. 26 relating to 1954-55.

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

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

26. 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 in 1950-51 and 1953-54. The fund is of the nature of an imprest for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature.

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

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

SECTION R.—UNFUNDED DEBT Cr. Rs. 6,45,60,113

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

State Provident Funds Cr. Rs. 6,45,60,113

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

	Cr. Rs.
General Provident Fund	5,71,31,034
Indian Civil Service Provident Fund	22,61,870
Indian Civil Service (Non-European Members) Provident Fund	10,27,513
Contributory Provident Fund	41,36,650
Other Miscellaneous Provident Funds	3,046
TOTAL	6,45,60,113

29. In respect of the first four Funds the balances shown above differed from the sum totals of the balances at credit of individual subscribers by Rs. 27,45,019, Rs. 26,751, Rs. 937 and Rs. 2,37,713 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 accounts of the individual subscribers in West Bengal. This process of allocation is in progress and after the adjustments made to end of August 1956, the unadjusted balances under the first and fourth heads stood at Rs. 77,189 and Rs. 3,976 respectively. Out of Rs. 77,189 in respect of the first head, Rs. 50,705 relates to the year 1947-48 (pre-partition) and is under adjustment.

The balances at credit of the individual subscribers on the 31st March 1956 have been communicated to them.

General Provident Fund *Cr. Rs. 5,71,31,034*

30. 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. 22,61,870*

31. 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. 10,27,513*

32. 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. 41,36,650*

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

Other Miscellaneous Provident Funds *Cr. Rs. 3,046*

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

SECTION 8.—DEPOSITS AND ADVANCES—

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

	Dr. Rs.	Cr. Rs.
(1) Deposits bearing interest . . . . .	..	58,44,209
(2) Deposits not bearing interest—		
Gross Balance . . . . .	..	15,67,54,924
Investments	1,88,04,112	..
(3) Advances not bearing interest	2,09,01,750	..
(4) Suspense—		
Investments	45,02,250	..
Other items (Net) . . . . .	..	3,80,70,767
	<hr/>	
TOTAL	4,42,08,112	20,06,69,900
	<hr/>	
Deposits bearing interest		Cr. Rs. 58,44,209

36. This part consists of the following :—

	Cr. Rs.
(i) Reserve Funds—	
Depreciation Reserve Fund of Government Bus Services	52,39,209
Depreciation Reserve Fund—Electricity	[5,72,800
Reserve Fund—Transport	[20,000
(ii) Other Deposits—	
Deposit Account of Electricity Scheme	12,200

Depreciation Reserve Fund of Government Bus Services Cr. Rs. 52,39,209

37. 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

38. 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

39. 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.

Reserve Fund—Transport Cr. Rs. 20,000

40. A Special Reserve Fund has been created by the Government of West Bengal in the accounts of the year 1955-56 for the State Transport Service, Calcutta. The Fund is credited with annual contributions out of the revenues of the Service and is designed to meet claims for compensation due to loss of life or personal injury or damage to other people's properties caused by State buses as well as to meet the cost of heavy and abnormal repairs to buses necessitated by accidents.

Deposit Account of Electricity Schemes 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 interest—

	Dr. Rs.	Cr. Rs.
Gross Balance . . . . .	..	15,67,54,924
Investments	1,88,04,112	..

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

	Dr. Rs.	Cr. Rs.
(1) Sinking Funds—		
Gross Balance . . . . .	..	1,62,38,684
Investments	1,52,21,600	..
(2) Reserve Funds—		
Gross Balance . . . . .	..	1,15,86,195
Investments	35,82,512	..
(3) Other Deposit Accounts . . . . .	..	12,89,30,045

Sinking Funds—

Appropriation for reduction or avoidance of Debt—

Sinking Funds	Cr. Rs.	1,62,38,684
Sinking Fund Investment Account	Dr. Rs.	1,52,21,600

43. The credit balance represents accumulations in Sinking Fund 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. 53,89,000, Rs. 40,50,000 and Rs. 61,19,000 on account of the above mentioned three loans respectively and Rs. 6,80,684 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, Rs. 26,89,600 and Rs. 1,12,00,000 invested in 4 per cent. West Bengal Loans, 1964, 1963 and 1967 respectively.

Reserve Funds—	Cr. Rs.
Gross Balance	1,15,86,195
Investments	35,82,512

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 . . . . .	..	15,14,754
Investments	14,90,421	..
Depreciation Reserve Fund—		
Government Presses . . . . .	..	8,29,522
Reserve Fund for protection of Sugar Industry . . . . .	..	69,106
General Reserve Fund for Cooch Behar—		
Gross Balance . . . . .	..	91,72,813
Investments	20,92,091	..
TOTAL	{	
	Gross Balance . . . . .	.. 1,15,86,195
	Investments	35,82,512 ..

West Bengal Famine Insurance Fund—

Gross balance	Cr. Rs. 15,14,754
Investments	Dr. Rs. 14,90,421

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. 24,333 and Securities amounting to Rs. 14,90,421 as calculated on their purchase price. The details of the securities are shown below :—

	Rs.
(i) 3 per cent. Loan of 1963-65 for Rs. 10,10,600 purchased at	9,93,546*
(ii) Treasury bills for Rs. 5,00,000	4,96,875

The market value of the former on the 31st March 1956 was Rs. 9,58,175.

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

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

Depreciation Reserve Fund—Government Presses Cr. Rs. 8,29,522

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.

Reserve Fund for protection of Sugar Industry Cr. Rs. 69,106

47. 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. The balance has since been fully adjusted in the accounts for 1956-57.

General Reserve Fund for Cooch Behar—

<i>Gross Balance</i>	<i>Cr. Rs. 91,72,813</i>
<i>Investments</i>	<i>Dr. Rs. 20,92,091</i>

48. 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 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 :—

	Rs.
(1) Money lying with the State Bank of Cooch Behar	13,87,948
(2) Money lying with the State Bank of India	1,43,343
(3) Government Securities	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 ; 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 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. 12,89,30,045

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

	Cr. Rs.
Deposits of Local Funds	2,04,26,748
Civil Deposits	1,96,32,680
Other Accounts	88,70,617
TOTAL	12,89,30,045

Deposits of Local Funds Cr. Rs. 2,04,26,748

50. These are mostly cash balances in the current accounts of Local Fund 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 :—

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

	Cr. Rs.
(a) District Funds	28,54,396
(b) Municipal Funds	29,29,444
(c) Education Funds	91,28,127
(d) Medical and Charitable Funds	28,840
(e) Other Miscellaneous Funds	54,85,941
TOTAL	2,04,26,748

(a) *District Funds Cr. Rs. 28,54,396*

52. The balance is composed of :—

	Cr. Rs.
(i) District Funds	27,69,546
(ii) Union Funds	1,801
(iii) Village Chowkidari Fund in Cooch Behar	83,049
TOTAL	28,54,396

53. In respect of the District Funds there is a discrepancy of Rs. 5 between the ledger and broadsheet balances out of which Rs. 3 and Rs. 2, relating to the years 1953-54 and 1954-55 respectively, are under reconciliation. Balances have not been accepted in seven cases ; these are under correspondence.

Balance in respect of the Union Funds has been accepted in all cases except one.

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. 29,29,444

54. The balance is composed of:—

	Cr. Rs.
(i) Municipal Funds	24,78,289
(ii) Garden Reach Municipality Improvement Fund	4,51,155
	<hr/>
TOTAL	29,29,444

55. 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. 1,030 between the ledger and broadsheet balances which is under reconciliation. It is the net effect of the items relating to the years 1950-51, 1954-55 and 1955-56.

Eighteen 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.

There is, however, some discrepancy between this balance and that as per broadsheet, which is under settlement.

(c) *Education Funds* Cr Rs. 91,28,127

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

	Cr. Rs.
(i) Secondary Education Fund	20,76,623
(ii) Presidency College Graduate Scholarship Fund	3,189
(iii) District Primary Education Fund	70,37,667
(iv) Durga Charan Laha's Scholarship Fund	10,266
(v) Education Funds in Cooch Behar	382
	<hr/>
TOTAL	91,28,127

57. There are discrepancies amounting to Rs. 56,303 and Rs. 460 between the ledger and broadsheet balances in respect of items (i) and (iii) respectively, which are under reconciliation. Rs. 56,303 in respect of item (i) includes Rs. 654 and Rs. 20,993 relating to 1953-54 and 1954-55 respectively. Rs. 460 in respect of item (iii) includes Rs. 10 and Rs. 2 relating to 1953-54 and 1954-55 respectively.

Certificates of acceptance of balance have not been received in eleven cases in respect of item (i) and in nine cases in respect of item (iii). Those in respect of items (ii) and (iv) are also awaited. These are under correspondence.

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.

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

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

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

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

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

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

(d) *Medical and Charitable Funds* Cr. Rs. 23,840

59. The balance is composed of the following :—

	Cr. Rs
(i) Pilgrims' Lodging House Fund	789
(ii) Bengal Famine Orphan Fund	17,014
(iii) Ramlal Mukherjee's Endowment Fund	11,037

TOTAL	28,840

60. 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.

61. 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. 54,85,941

62. This balance is composed of the following :—

	Cr. Rs.
(i) Zoological Garden Fund	47,107
(ii) Christian Burial Board Fund	30,769
(iii) Mohamedan Burial Board Fund	3,246
(iv) K. G. Engineering Institute Fund	3,727
(v) B. L. Mukherjee's Trust Fund	27,698
(vi) Cinematograph Act Fund	3,18,269
(vii) Bengal State-aid to Industries Act Fund	3,570
(viii) State Electricity Fund	52,42,216
(ix) Mohsin Endowment Fund	974
(x) Other Miscellaneous Funds in Cooch Behar	—1,91,635
TOTAL	54,85,941

63. There are discrepancies amounting to Rs. 177, Rs. 182 and Rs. 33,37,853 between the ledger and broadsheet balances in respect of items (v), (vi) and (viii) respectively, which are under reconciliation. Rs. 182 (net) in respect of item (vi) is composed of Rs. 192 and Rs. 10 relating to 1953-54 and 1955-56 respectively. Rs. 177 and Rs. 33,37,853 relate to 1953-54 and 1955-56 respectively.

Certificates of acceptance of balance are outstanding in all cases except in respect of item (iv). These are under correspondence.

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

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

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

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

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

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

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

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

(viii) *State Electricity Fund*.—This Fund was created under the provisions of the Electricity (Supply) Act, 1948. The Chairman of the West Bengal State Electricity Board is the administrator of the Fund. The income of the Fund is derived from loans and grants from the State Government and from investments, borrowings and earnings by sale of electricity, etc. by the Board.

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

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

Civil Deposits Cr. Rs. 9,96,32,680

65. 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	1,81,36,973
(ii) Cess collection for other districts	9,70,821
(iii) Cooch Behar <i>Debottar</i> Fund	2,06,169
(iv) Earnest money Deposits received in the Forest Department	11,400
(v) Civil Courts' Deposits	1,38,01,008
(vi) Small Cause Courts' Deposits	98,742
(vii) Criminal Courts' Deposits	16,33,253
(viii) Personal Deposits	2,72,94,286
(ix) Police Deposits	3,20,728
(x) Litigation Fund	42,245
(xi) ^{of the Government} Warders' Benefit Fund	25,818
(xii) Vagrancy Directorate: Benefit Fund for the guarding and menial staff	136
(xiii) Public Works Deposits	1,99,78,333
(xiv) Construction Board Deposits	24,22,697
(xv) Charitable Endowment Fund	2,88,725
(xvi) Deposits of Jute Cess Fund	2,62,111
(xvii) Unclaimed deposits in the General Provident Fund	5,491
(xviii) Unclaimed deposits in the Contributory Provident Fund	3,855
(xix) Deposits on account of cost price of liquor, ganja and bhang	3,31,194

	Cr. Rs.
(xx) Deposits for work done for Public bodies or private individuals	1,01,43,205
(xxi) Deposits of the Chairman, Calcutta Improvement Trust	29,286
(xxii) Deposits for sanitary works done for local bodies	21,40,169
(xxiii) Deposits on account of sale-proceeds of stocks of black-listed shops and private hoarders	1,25,546
(xxiv) Deposits made by candidates for State Legislature	15,975
(xxv) Deposits made for Election Petitions	1,006
(xxvi) Municipal taxes on Government residential buildings	72
(xxvii) Forest Deposits.	504
(xxviii) Pay and Accounts Deposits	13,42,938
TOTAL	9,96,32,680

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

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

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

	Cr. Rs.
(i) Revenue Deposits	1,81,36,973
(ii) Cess collection for other districts	9,70,821

	Cr. Rs.
(iv) <i>Earnest Money Deposits received in the Forest Department</i>	11,400
(v) <i>Civil Court's Deposits</i>	1,38,01,008
(vi) <i>Small Cause Courts' Deposits</i>	98,742
(vii) <i>Criminal Courts' Deposits</i>	16,33,253

67. As a result of verification of the balances shown against the items (i), (v), (vi) and (vii) with those in the proof-sheets, discrepancies amounting to Rs. 40,35,105, Rs. 48,35,318, Rs. 8,479 and Rs. 2,43,803 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. —23,554 and Rs. —8,945 relating to 1953-54 and 1954-55 respectively in respect of item (i), Rs. —7,182 and Rs. —127 relating to 1953-54 and 1954-55 respectively in respect of item (v), and Rs. +128 and Rs. —369 relating to 1953-54 and 1954-55 respectively in respect of item (vii).

The balances pertaining to items (ii) and (iv) differ from those of the proof-sheets by Rs. 4,530 and Rs. 3,800 respectively, which are under settlement. Rs. 4,530 (net) in respect of item (ii) includes Rs.—13,919 and Rs. 14,359 relating to 1953-54 and 1954-55 respectively.

(iii) *Cooch Behar Debottar Fund* Cr. Rs. 2,06,169

68. 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 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. 2,72,94,286

69. The balance is in excess of the aggregate amount outstanding in the proof-sheets by Rs. 24,78,535, which is composed of 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, and discrepancies amounting to Rs.—1,43,229, Rs. 2,55,082 and Rs. 22,54,736 relating to 1953-54, 1954-55 and 1955-56 respectively. The discrepancies are in course of reconciliation.

There were altogether four hundred and seventy one Personal Ledger Accounts open in the various treasuries of West Bengal at the end of the year 1954-55. Fortyfour Personal Ledger Accounts were closed and twenty-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. Certificates of correctness of balances of the Personal Ledger Accounts have not been received in two hundred and fifty-two cases which include four for 1950-51, six for 1951-52, three for 1952-53, three for 1953-54 and two for 1954-55.

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	2,11,75,411
Total credits during the year	5,19,49,515
4,58,30,640 Total debits during the year
2,72,94,286 Closing Balance
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7,31,24,926	TOTAL . 7,31,24,926
	Cr. Rs.
(ix) <i>Police Deposits</i>	3,20,728
(x) <i>Litigation Fund</i>	42,245
(xi) <i>Warders' Benefit Fund</i>	25,818
(xii) <i>Vagrancy Directorate : Benefit Fund for the guarding and menial staff</i>	136

70. These deposit heads are also grouped under "Personal Deposits". In the case of the first two accounts (ix) and (x) the balances agree with those in the broad sheets. There are no 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. Certificates of acceptance of balances have not been received in respect of the items (ix) and (xii). As regards item (x) the balance as acknowledged by the administrator differs from the above-mentioned balance; steps are being taken to bring about an agreement between the two figures.

71. 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.

	Cr. Rs.
(xiii) <i>Public Works Deposits</i>	1,99,78,333
(xiv) <i>Construction Board Deposits</i>	24,22,697

72. The balances pertaining to items (xiii) and (xiv) represent the deposits made in cash by the contractors and departmental subordinates, deposits for work to be done, sums due to contractors on closed accounts and other miscellaneous deposits. In these two cases there are discrepancies amounting to Rs. 2,73,675 and Rs. 6,184 respectively between the ledger and broad sheet balances ; these are under reconciliation. Certificates of acceptance of balance have not been received in thirty seven cases in respect of Public Works Deposits, and in six 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>	Cr. Rs. 2,88,725
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73. 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>	Cr. Rs. 2,62,111
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74. 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.

	Cr. Rs.
(xvii) <i>Unclaimed Deposits in the General Provident Fund</i>	5,491
(xviii) <i>Unclaimed Deposits in the Contributory Provident Fund</i>	3,855

75. 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>	Cr. Rs. 3,31,194
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76. 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. 4,310 between the ledger and broadsheet balances being the net result of several items including Rs. 541 and Rs. 7,696 relating to the years 1951-52 and 1953-54 respectively. These are under reconciliation.

Certificates of acceptance of balance have not been received in eight cases. These are under correspondence. Cr. Rs.

(xx) <i>Deposits for work done for Public bodies or private individuals</i>	1,01,43,205
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(xxi) <i>Deposits of the Chairman, Calcutta Improvement Trust</i>	29,286
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77. These two deposit heads are intended to record the transactions in connection with the acquisition of land for public purposes by municipalities or other bodies financially independent of Government and by the Calcutta Improvement Trust respectively. Discrepancies amounting to Rs. 1,02,103 and Rs. 2,08,674 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. 5,000, Rs. 8,225, Rs. 1,75,277 and Rs. 742 pertaining to the years, 1947-48, 1948-49, 1953-54 and 1954-55 respectively, while the latter is composed of Rs. 1,152 and Rs.—2,09,826 relating to 1953-54 and 1955-56 respectively.

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

(xxii) <i>Deposits for sanitary works done for local bodies</i>	Cr. Rs. 21,40,169
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78. The balance represents the deposits made by local bodies for sanitary and water supply projects to be executed by the Chief Engineer, Public Health Department, and also cash deposits of Contractors as security and other miscellaneous deposits. There is a discrepancy of Rs. 605 between the ledger and the broadsheet balances which is under reconciliation. Certificates of acceptance of balance are wanting in six cases.

(xxiii) <i>Deposits on account of sale-proceeds of stocks of black-listed shops and private hoarders</i>	Cr. Rs. 1,25,546
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79. 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, relating to 1954-55; and this is under settlement.

<i>(xxiv) Deposits made by the candidates for State Legislature</i>	15,975
<i>(xxv) Deposits made for Election Petitions.</i>	1,000

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

<i>(xxvi) Municipal taxes on Government residential buildings</i>	Cr. Rs. 72
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81. The balance represents credits wrongly taken under the Deposit head which are in course of adjustment.

<i>(xxvii) Forest Deposits</i>	Cr. Rs. 504
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82. Sales Tax realised by the Forest Department is initially taken under this head pending refittance into Treasuries. The balance has since been fully adjusted.

<i>(xxviii) Pay and Accounts Deposits</i>	Cr. Rs. 13,42,938
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83. The deposit head is intended for accommodating the deposit transactions of the separated departments of the Pay and Accounts Office. The balance is composed of Rs. 6,57,972 and Rs. 6,84,966 relating to the Education and the Rehabilitation Departments respectively.

Other Accounts	Cr. Rs. 88,70,617
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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.

	Cr. Rs.
Subventions from Central Road Fund	13,46,015
Deposit Account of the grant made by the Indian Central Jute Committee	18,156
Deposit Account of the grant made by the Indian Council of Agricultural Research	2,07,901
Deposit Account of the grant made by the Indian Central Sugarcane Committee	1,16,183
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	2,03,325
Deposit Account of the grant made by the Indian Central Oil Seeds Committee	24,432
Deposit Account of grant made by the Central Tea Board	78,696
Deposit Account of the grant made by the Council of Scientific and Industrial Research	16,018

	Cr. Rs.
Deposit Account of the grant made by the Indian Central Arecanut Committee	15,028
Deposit Account of the grant made by the Indian Central Coconut Committee	10,816
Deposit Account of Local Development Works grant Fund	6,03,649
TOTAL	88,70,617

Subventions from Central Road Fund Cr. Rs. 13,46,015

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.

	Cr. Rs.
Deposit Account of the grant made by the Indian Central Jute Committee	18,156
Deposit Account of the grant made by the Indian Council of Agricultural Research	2,07,901
Deposit Account of the grant made by the Indian Central Sugarcane Committee	1,16,183

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. 5,200 and Rs. 1,124 between the ledger and broadsheet balances in respect of the second and the third head respectively, which are under reconciliation.

*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*

87. 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 since 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. 2,03,335*

88. 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. The balance is proposed to be liquidated on receipt of orders from the State Government.

Deposit Account of grant made by the Indian Central

Oil Seeds Committee *Cr. Rs. 24,432*

89. 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. There is a discrepancy of Rs. 74 between the ledger and broadsheet balances, which is under settlement.

Deposit Account of grant made by the Central Tea

Board *Cr. Rs. 78,696*

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

*Deposit Account of the grant made by the Council
of Scientific and Industrial Research*

Cr. Rs. 16,018

91. 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. 15,620 between the ledger and broadsheet balances which is under reconciliation.

*Deposit Account of the grant made by the Indian
Central Arecanut Committee*

Cr. Rs. 15,028

92. This deposit head is intended for receiving grants made by the Indian Central Arecanut Committee to be spent in the scheme for the establishment of additional Arecanut nurseries in the State of West Bengal. There is a difference of Rs. 12,245 between the ledger and broadsheet balances, which is under settlement. Acceptance of balance is under correspondence.

*Deposit Account of the grant made by the Indian
Central Cocoanut Committee*

Cr. Rs. 10,816

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

in the State of West Bengal. There was a discrepancy of Rs. 42 between the ledger and broadsheet balances, of which Rs. 40 has since been reconciled. The rest is under settlement.

Deposit Account of Local Development Works grant

Fund *Cr. Rs. 6,03,649*

94. 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 maintenance of the Fund has since been discontinued, and orders of the State Government for finally closing this deposit head are awaited.

Advances not bearing interest **Dr. Rs. 2,09,01,750**

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

	Dr. Rs.
Advances Repayable	1,79,44,863
Permanent Advances	13,82,404
Accounts with the Reserve Bank	7,027
Accounts with the Government of Burma	5,88,387
Accounts with the Government of Pakistan	9,76,035
Accounts with Part B States	3,034
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TOTAL	2,09,01,750
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96. The balances are reviewed in detail in the following paragraphs:—

Advances Repayable **Dr. Rs. 1,79,44,893**

97. 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.

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

Civil Advances—	Dr. Rs.
Objection Book Advances	65,96,432
Public Works Advances—Takavi Works Advances	62,96,257

Civil Advances— <i>contd.</i>	Cr. Rs.
Construction Board Advances—School Building Advances	4,25,207
Special Advances	46,25,432
Forest Advances	1,535
TOTAL .	1,79,44,863
<i>Objection Book Advances</i>	<i>Dr. Rs. 65,96,432</i>

99. The balance represents the total amount outstanding in the "Objection Books" as described in Paragraph 98 above. Discrepancies amounting to Rs. 65,259 between the ledger balances and those in the Objection Books are under settlement. The discrepancies relate to the year under review. Out of the sum outstanding Rs. 36,06,952 has since been adjusted and the balance is in course of adjustment. A sum of Rs. 15,59,875 of the outstanding balance relates to the pre-merger Cooch Behar State, proper details of which are not available.

Public Works Advances—Takavi Works Advances Dr. Rs. 62,96,257

100. Advances placed at the disposal of the Executive Engineers, Public Works Division for the execution of Takavi works are recorded under this head.

The balance is adjusted by transfer of an equal amount to the Section "P.—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. 4,25,207

101. 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. 46,25,432

102. 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. 1,309, Rs. 3,393, Rs. 996 and Rs. 3,855 in respect of the items detailed in the following paragraph *viz.* (i), (v), (xlv) and (xlvi) respectively. These discrepancies relate to the year under review except for Rs. 3,393 in respect of item (v) which includes Rs. 850 and Rs. 110 relating to the years 1947-48 and 1953-54 respectively. These are in course of reconciliation.

The items of advances *viz.* (i), (iv), (v), (vi), (viii), (ix), (xvii), (xx), (xxi), (xxii), (xxiv), (xxvi), (xxx), (xxxix), (xl), (xli), (xlv) and (xlvi), detailed below are under correspondence with the authorities concerned for acceptance of balance or for final adjustment.

Sums of Rs. 70 and Rs. 637 were written off as irrecoverable under items (v) and (vi) respectively.

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

	Dr. Rs.
(i) Advances to students and other Indians in the United Kingdom .	17,324
(ii) Advances for the erection of filatures	11,534
(iii) Advance to the Director of Fisheries	6,000
(iv) Zemindary Embankment Advance	13,304
(v) Advances to persons rendered destitute by Famine of 1943 .	67,620
(vi) Advances for helping riot-affected people	2,000
(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 to Albert Victor Leper Hospital	20,000
(xii) Advances to Railways	1,775
(xiii) Advance to the Dental Council	3,000
(xiv) Advance to the Calcutta Medical Aid and Research Society, Jadavpur.	1,00,000
(xv) Advance to the Director of Agriculture for Establishment of a Training-cum-Development Centre.	28,409
(xvi) Advances to the Agricultural Inspectors and Union Agricultural Assistants.	2,477
(xvii) Advance for Union Board Elections	34
(xviii) Decretal amount deposited with the Sub-judge's Court, Jalpaiguri	8,653
(xix) Advance to Dr. D. R. Sarkar doing research work in Vienna Academy of Medicine	1,960
(xx) Advances under Community Development Projects	2,755
(xxi) Advances for the relief of Distressed Spinners and Weavers .	72,214
(xxii) Advances for distribution of Capital goods to needy fishermen .	2,984
(xxiii) Advances for the Scheme of Development of Tank Fisheries in West Bengal by setting up nursery units in the rural areas of the State.	—385
(xxiv) Advances to paddy huskers under Paddy Husking Scheme	22,970

	Cr. Rs.
(xxv) Liquidation proceedings in the matter of Indian Semal Cotton Plantations Ltd.	1,000
(xxvi) Advances to Government servants in Cooch Behar and Jalpaiguri affected by flood in 1954.	4,556
(xxvii) Advance to the Director of Industries for deposit in court in connection with an appeal case.	5,860
(xxviii) Advance to the Secretary, Zoological Gardens, for expenditure in connection with the visit of the Russian Prime Minister.	7,000
(xxix) Advance to the Deputy Director of Industries (Cottage) as working Capital for purchase of cloth for sale through mobile van.	35,000
(xxx) Advances for Local Development works	8,02,840
(xxxi) Advance to Pataspur Thana Relief Committee, Midnapur, for Mat Weaving Scheme.	11,000
(xxxii) Advances for National Water Supply and Sanitation Scheme .	22,16,120
(xxxiii) Advances for wireless and other equipments and stores for the flood warning station of Bhutan.	4,600
(xxxiv) Advances for deputation of staff to Jalpaiguri for flood relief work	3,450
(xxxv) Advances for purchase of Nissen huts from the Defence Department by the Government of West Bengal.	6,76,800
(xxxvi) Advance to the Director General, Transportation	73,162
(xxxvii) Advance to the Secretary, Legislative Assembly and Council .	48,382
(xxxviii) Advance to the Administrator, Sussex Trust Fund	23,905
(xxxix) Revolving capital for Training-cum-Works Scheme	1,69,154
(xl) Revolving capital for Production Centre	36,552
(xli) Advance to the Deputy Director of Industries for running Sales Emporium.	8,955
(xlii). Advance to the Principal, Krishnagar College	—12
(xliii) Advance to the Principal, Presidency College	19,600
(xliv) Advance to the Principal, Darjeeling Govt. College	771
(xlv) Advances in connection with expenditure on National Cadet Corps.	16,666
(xlvi) Advances to deputationists for higher education abroad . .	39,053
(xlvii) Advance to Private students	68
(xlviii) Advance to the Pay and Accounts Officer	500
TOTAL	46,25,432

104. 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 balance has since been adjusted in the account for 1956-57, except for Rs. 200. Steps are reported to have been taken by Government to recover the balance.

(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. The amount was advanced to a company and the recovery of the advance was decreed by the High Court in favour of the Government. The first of the three instalments of repayment due on 31-3-56 not having been paid steps are being taken by the Government for the execution of the Decree.

(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 account 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 connection with the survey and preparation of records of rights of areas selected

for pilot schemes for utilisation of waste lands and settlement of demobilised servicemen on lands. The balance has since been written off in the accounts for 1956-57.

(xi) *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.

(xii) *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.

(xiii) *Advance to the Dental Council—*

The advance was granted to the Dental Council as a financial help to tide over their difficulties. Proposal for converting the advance into a grant is under correspondence with the State Government.

(xiv) *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.

(xv) *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 Training-cum-Development Centre in West Bengal.

(xvi) *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.

(xvii) *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.

(xviii) *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.

(xix) *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.

(xx) 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.

(xxi) 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.

(xxii) 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.

(xxiii) 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.

(xxiv) 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.

(xxv) 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.

(xxvi) 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 had sustained losses or damage to their properties on account of the flood of 1954. The advance is recoverable in monthly instalments and is in course of recovery.

(xxvii) Advance to the Director of Industries for deposit in court in connection with an appeal case—

An advance was made for deposit into the court of District Judge, Alipur, in obedience to the orders passed by the court in some appeal cases filed by the Government.

(xxviii) Advance to the Secretary, Zoological Gardens, for expenditure in connection with visit of the Russian Prime Minister—

The advance was made to the Hon'y. Secretary to make arrangements for the visit of the distinguished guests to the gardens

(xxix) Advance to the Deputy Director of Industries (Cottage) as working capital for purchase of cloth for sale through mobile van—

The head is intended to accommodate grants sanctioned for the purpose.

(xxx) Advances for Local Development Works—

The head is intended to accommodate transactions relating to the advances sanctioned to the sponsoring agencies by the Sub-divisional Officers for the execution of local development schemes.

(xxxix) Advance to Pataspur Thana Relief Committee, Midnapur, for mat weaving scheme—

An advance was granted to the organisation named above, under the scheme for weaving as a test relief work.

(xxxii) Advances for National Water Supply and Sanitation Scheme—

Advances were granted to the Chief Engineer, Public Health Engineering, West Bengal, for the purposes of purchase of tools and plants, materials etc. in connection with the execution of National Water Supply and Sanitation scheme. The advances are made available to the Chief Engineer in instalments after the scheme or schemes concerned have been administratively approved and are ultimately adjustable under "39—Public Health" after the project or projects have been finally sanctioned by the Government.

(xxxiii) Advances for wireless and other equipments and stores for the flood warning station at Bhutan—

Advances were made to the Divisional Officers for the purpose of equipment stores, scientific instruments, etc. and for meeting cost of railway freight, transport charges in connection with the work of installation of wireless station river gauge and rain gauges in Bhutan during the monsons.

(xxxiv) Advances for deputation of staff to Jalpaiguri for flood relief work—

Advances were granted to meet the cost of advance travelling allowances for staff deputed to North Bengal, and the incidental expenses for transport of medicines, etc. in connection with the flood relief work in Jalpaiguri and Cooch Behar.

(xxxv) Advances for purchase of Nissen huts from the Defence Department by the Government of West Bengal—

The amount was drawn by the Administrative Officer, Stores, Health Services, West Bengal, for payment in advance to the Government of India, Ministry of Defence, for the purchase of three hundred Nissen huts to be utilised in the T.B. Hospital, Kanchrapara and health centres, etc. The amount will be adjusted under the final head "38—Medical" when the transactions will be completed.

(xxxvi) Advance to the Director General Transportation—

The advance was placed at the disposal of the Director General, Transportation, West Bengal, to meet the major contingent expenditure of the Directorate.

(xxxvii) Advance to the Secretary, Legislative Assembly and Council—

Advances are made available to the Secretary, Legislative Assembly and Council, West Bengal, from time to time, for enabling him to make payments of travelling allowance, etc. to the M.L.A.s. and M.L. C.s during the currency of the Assembly and Council sessions.

(xxxviii) *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.

(xxxix) *Revolving Capital for Training-cum-Works Scheme—*(xl) *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.

(xli) *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.

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

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

(xliii) *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.

(xliv) *Advance to the Principal, Darjeeling College—*

The advance was made to the Principal, Darjeeling College, to enable him to meet a deficit due to some defalcation, with the proviso that the amount would be recovered from the offender.

(xlv) *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.

(xlvi) *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 person concerned in instalments.

(xlvii) *Advance to private students—*

The amount has been erroneously adjusted under the above mentioned head, which is being rectified in the accounts for 1956-57.

(xlviii) *Advance to the Pay and Accounts Officer—*

An advance was drawn by the Pay and Accounts Officer, West Bengal, for meeting the contingent expenditure of his newly started office. The balance appears outstanding due to some erroneous accounts adjustment, which is under rectification.

Forest Advances *Dr. Rs. 1,535*

105. 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. The broadsheet balance in this respect is Rs. 693 which has been accepted by the departmental authority. The discrepancy between the ledger and broadsheet balances has since been settled except for Rs. 165 which is under reconciliation. Out of the outstanding balance a sum of Rs. 69 has since been adjusted.

Permanent Advances **Dr. Rs. 13,82,404**

106. The balance includes Rs. 6,23,069 relating to the separated departments transferred to the Pay and Accounts Office, in respect of which there are certain discrepancies between the ledger and broadsheet balances which are under settlement. In respect of the remaining portion of the balance, discrepancies amounting to Rs. 3,339 have also been noticed, which are in course of reconciliation.

The balances have not been accepted by the officers concerned in forty cases.

Accounts with the Reserve Bank **Dr. Rs. 7,027**

107. 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, 1956. This has since been adjusted in the accounts of 1956-57.

Accounts with the Government of Burma **Dr. Rs. 5,88,387**

108. 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 Prepartition period and is under adjustment.

Accounts with the Government of Pakistan **Dr. Rs. 9,76,035**

109. 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. 3,034

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

Suspense—

Investments	Dr. Rs. 45,02,250
Other Items	Cr. Rs. 3,80,70,767

111. 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	4,46,91,070	6,78,87,573
(ii) Cheques and Bills	6,15,81,436	..
(iii) Departmental and Similar Accounts	3,14,166

Total—Other Items	10,62,72,506	6,82,01,739
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Net Cr. Rs.	3,80,70,767
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Investment—

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

112. 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, 1956 was Rs. 37,69,805, which, however, includes Rs. 1,78,700 representing face and redemption value of securities originally held by the Reserve Bank of India on account of

Unclaimed dividend Reserve Fund Account of the Official Assignee, now redeemed by the Bank in 1955-56 but not adjusted in the accounts for want of Government orders.

Other Items—

	<i>Cr. Rs.</i>	<i>Dr. Rs.</i>
<i>Suspense Accounts</i>	4,46,91,070	6,78,87,573

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

	Cr. Rs.	Dr. Rs.
<i>Suspense Accounts—</i>		
Objection Book Suspense	1,20,10,936	35,38,509
Recoveries of Service Payments	1,60,134	..
Departmental Adjusting Account	13,58,133	4,10,111
English Stores Suspense Account . . . . .	..	14,156
Pay and Accounts Office Suspense.	1,19,97,397	2,23,46,889
<i>Central Accounts Office—</i>		
Reserve Bank Suspense . . . . .	..	1,87,382
Undivided Bengal Suspense	1,91,64,470	4,12,89,166
Deposit Account with the Imperial Bank . . . . .	..	1,01,360
Total	4,46,91,070	6,78,87,573

<i>Objection Book Suspense</i>	}	<i>Cr. Rs. 1,20,10,936</i>
	}	<i>Dr. Rs. 35,38,509</i>

114. 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. 429 and Rs. 1,15,861 in respect of the credit and debit balances, respectively, between the ledger balances and those of the broadsheets. These relate to the year under review and are under reconciliation. Out of the outstanding balances sums of Rs. 1,11,81,294 and Rs. 1,01,874, respectively, have since been adjusted, and the rest is under settlement. The balances include Rs. 8,06,648 and Rs. 8,79,838 respectively, pertaining to the pre-merger Cooch Behar State; necessary particulars for the clearance of those items are not yet available.

Recoveries of Service Payments Cr. Rs. 1,60,134

115. 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 in course of settlement.

Departmental Adjusting Account { Cr. Rs. 13,58,133
Dr. Rs. 4,10,111

116. This suspense head is intended for recording at the first instance the debits and credits relating to the various Revenue and Service heads appearing in the Treasury Accounts or passed on from other States pending clearance by final adjustment in the respective Departmental Accounts. The balances represent the amount of such debits and credits which could not be adjusted during the year for want of details and vouchers. Out of the outstanding credit and debit balances sums of Rs. 26,161 and Rs. 27,850 respectively have since been adjusted in the accounts for 1956-57. The rest are in course of adjustment.

English Stores Suspense Account Dr. Rs. 14,156

117. 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 balance is under correspondence with the High Commissioner for India, London.

Pay and Accounts Office Suspense { Cr. Rs. 1,19,97,397
Dr. Rs. 2,23,46,889

118. Transactions passed on between this Accounts Office and the Pay and Accounts Office are initially recorded under this head pending final settlement by cheques or Bank drafts as the Pay and Accounts Officer has no exchange or settlement accounts with any other Accounts Officer. The balances are in course of settlement.

Central Accounts Office—

Reserve Bank Suspense Dr. Rs. 1,87,382

119. 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.

Undivided Bengal Suspense { Cr. Rs. 1,91,64,470
Dr. Rs. 4,12,89,166

120. 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. The State Government, however, have conveyed their sanction to the transfer of Debt head transactions adjusted under this head to the relevant Debt heads in the accounts of the Government of West Bengal. Necessary action is being taken on the matter.

Deposit Account with the Imperial Bank Dr. Rs. 1,01,360

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

(ii) *Cheques and Bills—*

Pre-audit cheques Cr. Rs. 6,15,81,436

122. The balance is composed of (i) Rs. 1,72,25,046 and (ii) Rs. 4,43,56,390, representing the value of the cheques issued by the Accountant General and the Pay and Accounts Officer, West Bengal, respectively, but remaining unpaid on the 31st March, 1956. Cheques aggregating Rs. 6,25,056 and Rs. 27,97,604 respectively have not yet been cashed. In respect of item (i) 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. In respect of item (ii) also there is a discrepancy of Rs. 1,52,953 which is in course of adjustment.

(iii) *Departmental and Similar Accounts—*

Civil Departmental Balances Dr. Rs. 3,14,166

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

	Dr. Rs.
Sealdah Small Causes Court,	2,039
Public Works Cash Balance	2,02,972
Sanitary Works Cash Balance	6,122
Construction Board Cash Balance	8,801

	Rs.
Chaklajat Cash Balance	74,369
P. W. D. (Cocch Behar) Cash Balance	17,156
Forest	2,007
	<hr/>
Total .	3,14,166
	<hr/>

124. 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 T.—REMITTANCES Dr. Rs. 1,74,67,464

I.—Remittances within India—

125. This head consists of —

	Cr. Rs.	Dr. Rs.
Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller. . . . .	..	1,93,21,677
Reserve Bank of India Remittances	15,27,291	..
Adjusting Account between Central and State Governments.	4,44,512	..
Adjusting Account with Railway . . . . .	..	18,304
Inter-State Suspense Account . . . . .	..	99,286
	<hr/>	
Total	19,71,803	1,94,39,267
	<hr/>	
	Net Dr. Rs.	1,74,67,464
		<hr/>

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

or Comptroller Dr. Rs. 1,93,21,677

126. The following are the details :—

1. Forest Remittances	Cr. Rs. 4,51,152
2. Public Works Remittances	Dr. Rs. 44,41,291
3. Transfer between Public Works Officers	Dr. Rs. 1,36,74,901
4. Judicial Remittances	Dr. Rs. 113
5. Pay and Accounts Office Remittances	Dr. Rs. 16,56,524

(Net) Total Dr. Rs. 1,93,21,677

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

Reserve Bank of India Remittances Cr. Rs. 15,27,291

128. Under a scheme to standardise and extend remittance facilities introduced by the Reserve Bank of India with effect from 1st October 1940 at places where the Reserve Bank has no offices of its own or is not represented by offices or branches of the State Bank of India 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 excess credit of Rs. 556 and 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. 12, Rs. 172, Rs. 266, Rs. 58 and Rs. 6,50,405, relating to the years 1951-52, 1952-53, 1953-54, 1954-55 and 1955-56, respectively, and net debits of Rs. 115, Rs. 10,651 and Rs. 1,202 relating to the years 1948-49, 1949-50 and 1950-51, respectively, is in course of settlement. The discrepancy of Rs. 556 is under reconciliation.

Adjusting Account between Central and State

Governments	Cr. Rs. 4,44,512
Adjusting Account with Railways	Dr. Rs. 18,304
Inter State Suspense Account	Dr. Rs. 99,286

129. The first head records transactions between the Central Government and the Government of West Bengal, the second between the Government of West Bengal and the Railways and the third between the Government of West Bengal and other State Governments requiring settlement through the Reserve Bank of India, Calcutta. The balances represent the outstanding amounts for which settlement could not be carried out in the Reserve Bank's accounts for the year 1955-56. 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. 3,725, respectively, pertaining to Pre-partition period, are only outstanding, the rest have been cleared.

SECTION W--CASH BALANCE Dr. Rs. 17,08,27,871

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

	Rs.
Cash in Treasuries	56,46,319
Deposits with the Reserve Bank	16,81,80,502
Remittances in transit	—29,98,950

131. The treasury balances have all been agreed with those in the consolidated Cash Balance Report for March, 1956, which has been verified by the Currency Officer. The balance in deposit with the Reserve Bank agrees with that shown in the statement of balances received from the Central Accounts Office of the Reserve Bank of India, Calcutta. Certain discrepancies however, occurred between the balances shown against "Remittances in transit" and those certified by the Currency Officer, which are under settlement.

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

Part II.—Accounts.

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

Heads of Receipts.	Actuals for 1955-56.	Heads of Disbursements.	Actuals for 1955-56.
1	2	3	4
PART I.—CONSOLIDATED FUND.			
	Rs.		Rs.
Total Revenue as per Account No. 3 of Part A	50,33,33,251	Total Expenditure as per Account No. 3 of Part A	73,35,75,817
N.—Public Debt incurred—			
Permanent Debt	7,58,72,200	Permanent Debt . . . . .	..
Floating Debt	45,00,001	Floating Debt	4,91,38,545
Loans from the Central Government	33,54,32,591	Loans from the Central Government	1,68,05,166
Total—Public Debt incurred	41,58,04,792	Total—Public Debt discharged	6,59,43,711
P.—Loans and Advances by State Governments—			
Loans to Municipalities, Port Funds, etc.	1,69,40,143	Loans to Municipalities, Port Funds, etc.	11,05,43,041
Loans to Government Servants	2,37,020	Loans to Government Servants	3,05,083
Total—Loans and Advances by State Governments	1,71,77,163	Total—Loans and Advances by State Governments	11,08,48,124
Total—Consolidated Fund	93,63,15,206	Total—Consolidated Fund	91,03,67,652

PART II.—CONTINGENCY FUND.

Contingency Fund	Contingency Fund
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PART III.—PUBLIC ACCOUNT.

R.—Unfunded Debt incurred—

State Provident Funds	1,29,32,559	State Provident Funds	70,18,770
Total—Unfunded Debt incurred	1,29,32,559	Total—Unfunded Debt discharged	70,18,770

R.—Unfunded Debt discharged—

S.—Deposits and Advances—

Deposits bearing interest—

Depreciation Reserve Fund of Government Commercial concerns.	12,68,639	Depreciation Reserve Fund of Government Commercial concerns.	5,52,000
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Reserve Fund—Transport	20,000	Reserve Fund—Transport
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Deposits not bearing interest—

Sinking Fund	62,86,108	Sinking Fund	1,12,00,000
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West Bengal Famine Insurance Fund	15,00,000	West Bengal Famine Insurance Fund	19,87,500
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Depreciation Reserve Fund—Government Presses	20,360	Depreciation Reserve Fund—Government Presses	87,317
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Fund for promotion of education amongst educationally backward classes.	11,24,000	Fund for promotion of education amongst educationally backward classes.	11,76,673
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General Reserve Fund for Cooch Behar	81,913	General Reserve Fund for Cooch Behar	21,43,923
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Part III—Carried over	1,03,01,020	Part III—Carried over	1,71,47,413
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Parts I & II—Carried over	93,63,15,206	Parts I & II—Carried over	91,03,67,652
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No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS—*contd.*

Heads of Receipts.	Actuals for 1955-56.	Heads of Disbursements.	Actuals for 1955-56.
1	2	3	4
PART III.—PUBLIC ACCOUNT—<i>contd.</i>			
Parts I & II—Brought forward	93,63,15,206	Parts I & II—Brought forward	91,03,67,652
Part III—Brought forward	{ 1,29,32,559 1,03,01,020	Part III—Brought forward	{ 70,18,770 1,71,47,413
S.—Deposits and Advances—<i>contd.</i>		S.—Deposits and Advances—<i>contd.</i>	
<i>Deposits not bearing interest—contd.</i>		<i>Deposits not bearing interest—contd.</i>	
Deposits of Local Funds	7,69,29,729	Deposits of Local Funds	7,51,06,005
Civil Deposits	12,53,17,764	Civil Deposits	11,32,24,881
Other Accounts	63,20,645	Other Accounts	63,40,796
<i>Advances not bearing interest—</i>		<i>Advances not bearing interest—</i>	
Advances Repayable	2,12,69,906	Advances Repayable	2,89,52,520
Permanent Advances	48,444	Permanent Advances	1,39,446
Accounts with Part B States	19,846	Accounts with Part B States	24,571
Accounts with the Government of Burma	—521	Accounts with the Government of Burma	—12,242
Accounts with the Government of Pakistan	571	Accounts with the Government of Pakistan	189
Accounts with the Reserve Bank	36,688	Accounts with the Reserve Bank	34,651

<p><i>Suspense—</i></p> <p>Suspense accounts</p> <p>Cheques and Bills</p> <p>Departmental and similar Accounts</p> <p>Total—Deposits, etc.</p>	<p><i>Suspense—</i></p> <p>Suspense Accounts—</p> <p>Cheques and Bills</p> <p>Departmental and similar Accounts</p> <p>Total—Deposits, etc.</p>	<p>8,36,67,349</p> <p>36,65,36,622</p> <p>6,19,250</p> <p>69,10,67,313</p>	<p>4,40,57,969</p> <p>32,09,82,738</p> <p>7,55,322</p> <p>64,67,54,259</p>
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T.—Remittances—

<p>Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller.</p> <p>Adjusting Account between Central and State Governments.</p> <p>Adjusting Account with Railways</p> <p>Inter-State Suspense Accounts</p> <p>Part III—Carried over</p> <p>Parts I & II—Carried over</p>	<p>T.—Remittances—</p> <p>Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller.</p> <p>Adjusting Account between Central and State Governments.</p> <p>Adjusting Account with Railways</p> <p>Inter-State Suspense Accounts</p> <p>Part III—Carried over</p> <p>Parts I & II—Carried over</p>	<p>79,16,72,272</p> <p>76,88,196</p> <p>—12,984</p> <p>2,278</p> <p>79,93,49,762</p> <p>1,29,32,559</p> <p>69,10,67,313</p> <p>93,63,15,206</p>	<p>80,22,29,482</p> <p>—66,87,805</p> <p>5,340</p> <p>93,091</p> <p>79,56,40,108</p> <p>70,18,770</p> <p>64,67,54,259</p> <p>91,03,67,652</p>
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No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS—*concl.*

Heads of Receipts.	Actuals for 1955-56.	Heads of Disbursements.	Actuals for 1955-56.
1	2	3	4
Rs.			
Parts I & II—Brought forward	93,63,15,206	Parts I & II—Brought forward	91,03,67,652
Part III—Brought forward	{ 1,29,32,559 69,10,67,313 79,93,49,762	Part III—Brought forward	{ 70,18,770 64,67,54,259 79,56,40,108
T.—Remittances—<i>contd.</i>			
Reserve Bank of India Remittances	6,20,98,740	Reserve Bank of India Remittances	6,17,39,023
Total—Remittances	86,14,48,502	Total—Remittances	85,73,79,131
Total—Public Account	1,56,54,48,374	Total—Public Account	1,51,11,52,160
Total—Receipts	250,17,63,580	Total—Disbursements	2,42,15,19,812
W.—(Opening) Cash Balance—			
Cash in Treasuries	46,45,421	Cash in Treasuries	56,46,319
Deposits with the Reserve Bank	9,27,46,541	Deposits with the Reserve Bank	16,81,80,502
Remittances in transit	—68,07,859	Remittances in Transit	—29,98,950
Total	9,05,84,103	Total	17,08,27,871
GRAND TOTAL	2,59,23,47,683	GRAND TOTAL	2,59,23,47,683

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1955-56 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

—	On 31st March 1955.	On 31st March 1956.	Increase (+) Decrease (—) in the year ended 31st March 1956.
1	2	3	4
	Rs.	Rs.	Rs.
Capital and other expenditure.			
Commercial Departments—			
Irrigation	3,23,29,048	3,71,27,004	+ 47,97,956
Industrial Development Programme	64,57,259	70,17,951	+ 5,60,692
Multi-purpose River Schemes .	49,84,54,215	61,24,85,519	+ 11,40,31,304
Road and Water Transport Scheme	2,58,36,479	3,07,09,936	+ 48,73,457
Electricity Schemes	1,26,97,566	1,28,13,275	+ 1,15,709
Total—Commercial Departments .	57,57,74,567	70,01,53,685	+ 12,43,79,118
Other Departments—			
Other Accounts	26,89,32,538	26,75,02,713	—14,29,825
Total—Other Departments . . .	26,89,32,538	26,75,02,713	—14,29,825
Total—Capital Expenditure . . .	84,47,07,105	96,76,56,398	+ 12,29,49,293
Loans and Advances—			
Loans to Municipalities, Port Funds, etc.	(a)28,71,42,556	38,07,45,454	+ 9,36,02,898
Loans to Government Servants .	(a) 4,69,252	5,37,315	+ 68,063
Total—Loans and Advances . . .	(a)28,76,11,808	38,12,82,769	+ 9,36,70,961
Total—Capital and other expenditure .	1,13,23,18,913	1,34,89,39,167	+ 21,66,20,254
Deduct—Contribution from Revenue and Contingency Fund for capital expenditure debitable to Revenue.	—45,63,040	—45,63,040	..
Net capital and other expenditure (out- side the Revenue Account).	(a)1,12,77,55,873	1,34,43,76 127	+ 21,66,20,254

(a) Differs from the previous year's closing balance by reason of correction since made (see foot-note on page 192).

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1955-56 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*contd.*

—	On 31st March 1955.	On 31st March 1956.	Increase (+) Decrease (—) in the year ended 31st March 1956.
1	2	3	4
	Rs.	Rs.	Rs.
Principal sources of Funds.			
Debt—			
Permanent Debt	7,35,23,300	14,93,95,500	+ 7,58,72,200
Floating Debt	4,46,38,544	..	—4,46,38,544
Loans from the Central Government	1,04,74,22,698	1,36,60,50,123	+ 31,86,27,425
Unfunded Debt	(a)5,86,46,324	6,45,60,113	+ 59,13,789
Total—Outstanding Debt	(a)1,22,42,30,866	1,58,00,05,736	+ 35,57,74,870
Contingency Fund	1,00,00,000	1,00,00,000	..
Sinking Funds and Reserve Funds	2,88,56,406	3,36,56,888	+ 48,00,482
Net balance under Deposits, Advances, etc., other than those shown separately.	(a)9,49,51,816	14,61,11,262	+ 5,11,59,446
Remittances	—2,15,36,836	—1,74,67,464	+ 40,69,372
Total—Debt and other obligations	(a)1,33,65,02,252	1,75,23,06,422	+ 41,58,04,170
<i>Deduct</i> —Cash balance	9,05,84,103	17,08,27,871	+ 8,02,43,768
„ Investments	1,16,59,487	2,33,06,362	+ 1,16,46,875
Net Provision of Funds	(a)1,23,42,58,662	1,55,81,72,189	+ 32,39,13,527

(a) Differs from the previous year's closing balance by reason of correction since made (*see* para. 7 on page 101.)

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 1955.	Additions during the year.	Discharges during the year.	Amount on 31st March 1956.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
I.—Public Debt.				
Permanent Debt . . .	7,35,23,300	7,58,72,200	..	14,93,95,500
Floating debt—				
Other Floating Loans . . .	4,46,38,544	45,00,001	4,91,38,545	..
Loans from the Central Government.	1,04,74,22,698	33,54,32,591	1,68,05,166	1,36,60,50,123
Total—Public Debt . . .	1,16,55,84,542	41,58,04,792	6,59,43,711	1,51,54,45,623
II.—Unfunded Debt.				
State Provident Funds—				
General Provident Fund . . .	(a)5,14,32,937	1,22,11,883	65,13,736	5,71,31,034
Indian Civil Service Provident Fund.	21,12,205	2,54,865	1,05,200	22,61,870
Indian Civil Service (Non-European Members) Provident Fund.	9,91,553	97,129	61,169	10,27,513
Contributory Provident Fund.	(a)41,06,575	3,68,690	3,38,615	41,36,650
Other Miscellaneous Provident Funds—				
Non-pensionable Officer's Provident Fund.	3,054	—8	..	3,046
Total—Unfunded Debt . . .	(a)5,86,46,324	1,29,32,559	70,18,770	6,45,60,113
Total—Debt and other interest-bearing obligations.	1,22,42,30,866	42,87,37,351	7,29,62,481	1,58,00,05,736

(a) Differs from previous year's closing balance by reason of correction since made (see para. 7 on page 101).

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, 1955 .	45,22,570	Amount expended to meet the cost of renewals and replacements.	5,52,000
Amount appropriated from revenue.	12,68,639	Balance on 31st March, 1956	52,39,209
Total . .	57,91,209	Total . .	57,91,209

IA.—Reserve Fund—Transport.

	Rs.		Rs.
Balance on 1st April, 1955 .	..	Amount Expended . . .	..
Receipts	20,000	Balance on 31st March, 1956	20,000
Total	20,000	Total	20,000

II.—Depreciation Reserve Fund for Electricity.

	Rs.		Rs.
Balance on 1st April, 1955 .	5,72,800	Amount expended to meet the cost of renewals and replacements.	..
Amount appropriated from Revenue.	..	Balance on 31st March, 1956	5,72,800
Total	5,72,800	Total	5,72,800

III.—Sinking Fund.

SINKING FUND.

	Rs.		Rs.
Balance on 1st April, 1955 .	99,52,576	Amount Expended . . .	..
Amount Contributed by the State.	62,86,108	Balance on 31st March, 1956 .	1,02,38,684
Total	1,62,38,684	Total	1,62,38,684

INVESTMENT ACCOUNT.

	Rs.		Rs.
Balance on 1st April, 1955 .	40,21,600	Amount realised . . . . .	..
Amount invested	1,12,00,000	Balance on 31st March, 1956	1,52,21,600
Total	1,52,21,600	Total	1,52,21,600

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, 1955 .	5,11,833	Payment from the Fund .	..
Transfer from the Revenue Account.	..	Purchases of securities .	19,87,500
Interest receipts	9,375	Balance on 31st March, 1956	24,333
Sale of securities	14,90,625		
	Total .		Total .
	20,11,833		20,11,833

B.—INVESTMENT ACCOUNT.

	Rs.		Rs.
Balance on 1st April, 1955 .	9,93,546	Sale of securities	14,90,625
Purchases of securities . .	19,87,500	Balance on 31st March, 1956	14,90,421
	Total .		Total .
	29,81,046		29,81,046

Balance on 31st March, 1956—	Rs.
Cash	24,333
Investment	14,90,421
	Total .
	15,14,754
Nominal value of the securities held	10,10,600
Market value as on the 31st March, 1956	9,58,175

V.—Reserve Fund for Protection of Sugar Industry.

	Rs.		Rs.
Balance on 1st April, 1955	69,106	Expenditure during the year	..
Amount contributed by the State Government.	..	Balance on 31st March, 1956	69,106
	Total .		Total
	69,106		69,106

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, 1955 .	8,96,479	Amount expended to meet the cost of renewals and replacements.	87,317
Amount appropriated from revenue.	20,360	Balance on 31st March, 1956	8,29,522
Total .	9,16,839	Total .	9,16,839

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

	Rs.		Rs.
Balance on 1st April, 1955 .	52,673	Expenditure during the year	11,76,673
Amount contributed by the State Government.	11,24,000	Balance on 31st March, 1956	..
Total .	11,76,673	Total .	11,76,673

VIII.—General Reserve Fund for Cooch Behar.

(See para 48 on page 143.)

GENERAL RESERVE FUND.

	Rs.		Rs.
Balance on 1st April, 1955	1,12,84,823	Payments from the Fund .	21,43,923
Receipts	31,913	Balance on 31st March, 1956	91,72,813
Total .	1,13,16,736	Total .	1,13,16,736

INVESTMENT ACCOUNT.

	Rs.		Rs.
Balance on 1st April, 1955 .	21,42,091	Amount realised	50,000
Amount invested in the Bank, etc.	..	Balance on 31st March, 1956	20,92,091
Total .	21,42,091	Total .	21,42,091

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, 1955 .	14,18,329	Amount of expenditure during the year.	53,18,658
Amount allotted from the Central Road Fund.	52,46,344	Balance on 31st March, 1956.	13,46,015
Total .	66,64,673	Total .	66,64,673

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

	Rs.		Rs.
Balance on 1st April, 1955 .	23,301	Expenditure during the year	..
Amount contributed by the Indian Central Jute Committee.	—5,145	Balance on 31st March, 1956	18,156
Total .	18,156	Total .	18,156

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

	Rs.		Rs.
Balance on 1st April, 1955 .	1,48,679	Amount expended on various researches.	1,37,654
Amount contributed by the Indian Council of Agricultural Research.	1,96,876	Balance on 31st March, 1956	2,07,901
Total .	3,45,555	Total .	3,45,555

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

	Rs.		Rs.
Balance on 1st April, 1955 .	—3,443	Amount expended on various schemes.	56,968
Amount contributed by the Central Government.	60,411	Balance on 31st March, 1956	..
Total .	56,968	Total	56,968

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

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

	Rs.		Rs.
Balance on 1st April, 1955 .	1,78,195	Expenditure during the year	69,254
Amount contributed by the Committee.	7,242	Balance on 31st March, 1956	1,16,183
Total .	1,85,437	Total .	1,85,437

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, 1955 .	62,30,388	Amount expended on the schemes.	—
Amount contributed by the Central Government.	..	Balance on 31st March, 1956	62,30,388
Total .	62,30,388	Total .	62,30,388

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

	Rs.		Rs.
Balance on 1st April, 1955 .	2,77,825	Amount expended on the various schemes.	74,490
Amount contributed by the Central Silk Board.	..	Balance on 31st March, 1956	2,03,335
Total .	2,77,825	Total .	2,77,825

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

	Rs.		Rs.
Balance on 1st April, 1955 .	25,278	Amount expended . . .	22,325
Amount contributed by the Committee.	21,479	Balance on 31st March, 1956	24,432
Total .	46,757	Total .	46,757

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

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

	Rs.		Rs.
Balance on 1st April, 1955 .	91,081	Amount expended . . .	12,385
Amount contributed by the Central Tea Board.	..	Balance on 31st March, 1956	78,696
Total .	91,081	Total .	91,081

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

	Rs.		Rs.
Balance on 1st April, 1955 .	10,968	Amount expended . . .	9,239
Amount contributed by the Council.	14,289	Balance on 31st March, 1956	16,018
Total .	25,257	Total .	25,257

XIX.—Deposit Account of Securities held by Government.

	Rs.		Rs.
Balance on 1st April, 1955 .	3,17,107	Expenditure during the year	3,17,107
Receipt during the year .	..	Balance on 31st March, 1956	..
Total .	3,17,107	Total .	3,17,107

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

	Rs.		Rs.
Balance on 1st April, 1955 .	23,386	Amount expended . . .	23,799
Amount contributed by the Committee.	11,229	Balance on 31st March, 1956	10,816
Total .	34,615	Total .	34,615

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, 1955 .	2,930	Amount expended . . .	3,160
Amount contributed by the Committee.	15,258	Balance on 31st March, 1956	15,028
Total .	18,188	Total .	18,188

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

	Rs.		Rs.
Balance on 1st April, 1955 .	3,428	Amount expended . . .	3,428
Amount contributed by the Committee.	..	Balance on 31st March, 1956	..
Total .	3,428	Total .	3,428

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

	Rs.		Rs.
Balance on 1st April, 1955 .	32,333	Amount expended . . .	..
Amount contributed by the Fund.	—32,333	Balance on 31st March, 1956	..
Total .	..	Total .	..

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, 1955 .	1,56,000	Amount expended . . .	2,34,000
Amount contributed by the Committee.	78,000	Balance on 31st March, 1956	..
	—————		—————
Total .	2,34,000	Total .	2,34,000

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

	Rs.		Rs.
Balance on 1st April, 1955 .	—45,017	Amount expended . . .	58,329
Amount contributed by the Committee.	7,06,995	Balance on 31st March, 1956	6,03,649
	—————		—————
Total .	6,61,978	Total .	6,61,978

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

Major and Minor Heads of Account.	1	2	3	4	5	6	7
	Balance on 1st April 1956.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March 1956.	Interest received and credited to revenue.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.—							
Loans to Presidency Corporations, Port Trust and other Port Funds.	1,03,41,020	15,93,500	1,09,34,520	64,782	1,08,69,738	3,93,650	
Loans to Municipalities	(a) 68,72,045	4,20,542	72,92,587	6,09,903	66,82,684	1,60,381	
Loans to District and other Local Fund Committees.	32,68,960	17,27,800	49,96,760	68,827	49,27,933	19,142	
Advances to Cultivators	(a) 1,87,44,148	1,21,21,140	3,08,65,288	80,59,991	2,28,05,297	7,59,953	
Advances under Special Laws	20,46,142	8,33,165	28,79,307	—2,224	28,81,531	1,552	
Miscellaneous Loans and Advances	(a) 2,31,80,161	3,43,17,064	5,74,97,225	70,86,721	5,04,10,504	5,30,558	
Loans and Advances to displaced persons	22,15,20,496	5,81,81,498	27,97,01,994	6,74,598	27,90,27,396	82,843	
Loans under Community Development Project.	11,69,584	23,48,332	35,17,916	3,77,545	31,40,371	36,946	
Total	(a) 28,71,42,556	11,05,43,041	39,76,85,597	1,69,40,143	38,07,45,454	19,85,025	
LOANS TO GOVERNMENT SERVANTS—							
House-building advances	2,73,252	1,23,526	3,96,778	1,03,041	2,93,737	12,190	
Advances for purchase of motor conveyances	1,79,354	1,68,400	3,47,754	1,19,102	2,28,652	8,605	
Advances for purchase of other conveyances	11,554	13,157	24,711	11,547	13,164	415	
Passage advances	4,935	..	4,935	3,173	1,762	26	
Other advances	157	..	157	..	..	35	
Total	4,69,252	3,05,083	7,74,335	2,37,020	5,37,315	21,271	
GRAND TOTAL	(a) 28,76,11,808	11,08,48,124	39,84,59,932	1,71,77,163	38,12,82,769	20,06,296	

(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 101).

APPENDIX I.

Statement showing the details of commitments at the end of 1955-56 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 pages 21-22.

(Figures are in thousands of Rupees.)

Serial No.	Major Head of Account and name of Scheme.	Amount of sanctioned estimate.	Expenditure to end of 1954-55.	Expenditure during 1955-56.	Further liabilities to be incurred.	Total Expenditure estimated (Cols. 4 to 6).
1	2	3	4	5	6	7
7.—LAND REVENUE.						
1.	Revisional settlement operation taken up for implementation of Estates Acquisition Scheme.	4,47,87	86,74	1,35,72	2,25,41	4,47,87
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.						
2.	Remodelling Amarahi Embankment	5,28	1,25	2,95	1,08	5,28
3.	Silt clearance of Dunia Khal in the District of Midnapore	5,54	75	1,89	2,90	5,54
4.	Protection on the right bank of river Chell above Rail way line in Police Station . Mal.	9,88	..	1,59	8,29	9,88
5.	Lengalhata Bil Drainage Scheme	3,33	50	1,04	1,79	3,33
6.	Mole Bundi: Irrigation Scheme	(a)2,58	94	98	66	2,58

(a) Not shown in the previous year.

APPENDIX I—contd.

(Figures are in thousands of Rupees.)

Serial No.	Major Head of Account and name of Scheme.	Amount of sanctioned estimate.	Expenditure to end of 1954-55.	Expenditure during 1955-56.	Further liabilities to be incurred.	Total Expenditure estimated (Cols. 4 to 6).
1	2	3	4	5	6	7
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES— <i>concl.</i>						
7.	Construction of permanent office and staff quarters for Executive Engineer and Sub-Divisional Officer, Jalpaiguri Irrigation Division.	2,44	85	1,50	9	2,44
8.	Drainage of Gobri and Chand Bil in P. S. Tehatta, District Nadia	1,60	89	37	34	1,60
9.	Bhora Khal Irrigation Scheme	2,56	1,63	32	61	2,56
10.	Kodalkati Katakali Khal Scheme—Murshidabad	2,86	1,18	—3	1,71	2,86
25.—GENERAL ADMINISTRATION.						
11.	Rural and School Broadcasting Scheme	28,34	7,92	4,98	15,44	28,34
12.	Folk entertainment Scheme	2,59	2,01	33	25	2,59
30.—PORTS AND PILOTAGE.						
13.	Scheme for the training of inland water transport crews	(a)7,56	5,50	1,06	1,00	7,56
14.	Scheme for the establishment of a repairing and servicing yard	(a)4,47	1,91	96	1,60	4,47
43.—INDUSTRIES.						
15.	Participation in Government of India's Scheme for technical training of Adult Civilians.	(a)18,36	13,73	2,85	1,14	17,72

16. Unemployment Relief Schemes	1,80	8,76	1,13	1,18	11,07
47.—MISCELLANEOUS DEPARTMENTS.					
17. Scheme for replacement of essential appliances of the West Bengal Fire Services	28,80	(b)18,38	34	10,08	28,80
18. Scheme for sinking 49 large tube wells in Calcutta for fire fighting purposes	36,11	3,55	1,05	31,51	36,11
50.—CIVIL WORKS.					
19. Construction of Sub-jail at Raigunj	3,39	2,68	21	50	3,39
20. Construction of West Bengal Survey Institute at Bandel	1,50	1,40	3	7	1,50
21. Construction of 1st floor of new Civil Court Building at Howrah	2,22	1,22	34	1,14	2,70
22. Construction of new Civil Court Buildings at Howrah (ground floor)	4,87	4,50	..	28	4,87
23. Construction of barrack for 192 constables in block ' B ' of the Lichubagan area at Howrah.	2,81	..	35	2,54	2,89
24. Construction of Sir John Anderson Health School at Singur	(c)6,48	19	2,50	3,79	6,48
25. Improvement of B. A. Road realignment portion from chain 608.32 from 10th to 22nd mile.	(c)1,34	• 37	20	77	1,34
26. Improvement of B. A. Road from 22nd mile to Arambagh Municipal Area.	(c)7,20	5,39	—1	1,82	7,20

(a) Revised Estimate.

(b) Differs from the previous year's figure by 1 due to rounding.

(c) Not shown in the previous year.

APPENDIX I—*contd.*

(Figures are in thousands of Rupees.)

Serial No.	Major Head of Account and name of Scheme.	1	2	3	4	5	6	7
		Amount sanctioned of estimate.	Expenditure to end of 1954-55.	Expenditure during 1955-56.	Further liabilities to be incurred.	Total Expenditure estimated (Cols. 4 to 6).		
<i>50.—CIVIL WORKS—contd.</i>								
27.	Improvement of Maynaguri Raneehai Road (12 miles) including land acquisition and repairs to bridge and culverts.	4,09	1,00	1,21	1,78	3,99		
28.	Construction of residential quarters for Government Officers in Calcutta and muffasil (construction of 12 quarters for Gazetted Officers at Cooch Behar).	..	5	1,89	1,95	3,89		
29.	Construction of barrack for accommodation of 80 Constables and 8 Head Constables in the Police Line at Cooch Behar.	2,23	69	73	21	1,63		
30.	Construction of proposed R. C. bridge over Kaljani River 380 inch approach road and necessary protective works.	16,11	10,04	3,99	2,08	16,11		
31.	Construction of proposed R. C. Bridge and culverts other than Kaljani bridges .	11,96	1,00	1,37	9,39	11,76		
32.	Improvement to A. P. Roads in the District of Jalpaiguri (excluding bridges and culverts).	8,00	7,16	21	63	8,00		
33.	Improvement to A. P. Road in the District of Jalpaiguri (treating the surface with two coats of painting).	2,02	1,64	1	37	2,02		
34.	Construction of a new Sub-jail at Siliguri	4,26	..	..	4,26	4,26		
35.	Construction of Nurses' Hostel at Burdwan	(a)6,09	3,69	1,46	94	6,09		

36.	Extension of Sub-jail at Basirhat	3,16	(b)1,85 .	—1	1,32	3,16
37.	Construction of an additional three storied barrack for the A. P. B. in the compound of Government House at Barrackpore.	(c)3,51	1,00	2,46	1	3,47
38.	Construction of two nos. three storied buildings within the compound of Government House at Barrackpore.	(c)8,11	7,18	70	25	8,13
39.	Construction of 12 sets of Jamadar's quarters in the compound of Body Guard Line, Alipore.	1,80	15	1,08	79	2,02
40.	Construction of Armed Police barrack (4 Nos.) in the Body Guard Line, Alipore	(a)24,76	23,38	6	1,58	25,02
41.	Construction of Police Wireless Head Quarters at Tollygunj	(a)26,38	25,99	..	..	25,99
42.	Extension of office building of the Chief Electrical Inspector and Electrical Adviser at No. 1, Harish Mukherjee Road.	1,56	85	40	35	1,60
43.	Special Repairs to G. M. Road (Reconstructing and Premixing 54-55)	(a)1,06	26	45	..	71
44.	Special Repairs to Amtola Charial Road	(a)92	22	45	..	67
45.	Special Repairs to Amtola Baruipur Road	(a) ..	62	1,54	1,02	3,18
46.	Renovation of and certain additions and alterations to premises No. 34, Park Street, Calcutta.	(a)1,58	1,49	..	..	1,49
47.	Construction of Hawker's Stall at Calcutta Maidan	3,76	3,10	45	5	3,60
48.	Construction of Mahajati Sadan	5,43	4,53	61	3,98	9,12

(a) Not shown in the previous year.

(b) Differs from the previous year's figure by 1 due to rounding.

(c) Revised estimate.

APPENDIX I—contd.

(Figures are in thousands of Rupees.)

Serial No.	Major Head of Account and name of Scheme.	Amount of sanctioned estimate.	Expenditure to end of 1954-55.	Expenditure during 1955-56.	Further liabilities to be incurred.	Total Expenditure estimated (Cols. 4 to 6).
1	2	3	4	5	6	7
50.—CIVIL WORKS—contd.						
49.	Electric installation in the multi-storied building at 1, Hastings Street . . .	18,20	17,07	43	91	18,41
50.	Installation of automatic voting system in the Assembly Chamber . . .	3,50	(b)3,35	3	15	3,53
51.	Installation of 100 tons air conditioning plant for West Bengal Assembly House.	(a)2,26	84	35	1,05	2,24
52.	Improvement of the O. T. Road towards Balasore from 5th to 42nd mile (section from Kharagpur to Belda).	10,95	..	50	10,45	10,95
53.	Construction of quarters for the West Bengal Survey Institute at Bandel . . .	1,30	..	20	1,10	1,30
54.	Improvement of existing D. B. Road from Rupnarayan to G. T. Road crossing at Sitarampore.	(a)7,46	74	33	6,38	7,45
55.	Conversion of Asansol Sub-jail into a special jail	7,56	..	66	6,90	7,56
56.	Construction of a new office building at 11-A, Free School Street . . . . .	..	6,04	5,28	68	12,00
57.	Construction of 12 flats for Gazetted Officers' Quarters in the compound of Vizianagram Palace,	3,91	30	2,55	1,06	3,91

58.	Construction of a new office building at Hastings Street (Structural portions)	..	(a)72,84	36	96	74,16
59.	Construction of City Civil and Session Court at Hastings Street	49,00	..	10,00	39,00	49,00
60.	Providing additional accommodation in the High Court Main Building	2,28	4	86	1,38	2,28
61.	Construction of an office building for the accommodation of Commercial Tax Office on the N. W. Corner of the Vizianagram Palace.	23,65	75	8,14	14,76	23,65
62.	Construction of Sub-jail at Vishnupur	2,55	..	20	2,35	2,55
63.	Construction of a new 4-storied building between blocks 2 and 3 of the Writers' Buildings.	..	..	50	6,26	6,76
64.	Construction of a 4-storied building on the Government Land at 3, Commissariat Road, Calcutta.	..	..	5	1,35	1,40
65.	Improvement to Kuli-Moregram Road	(a)38,26	4,99	8,05	25,22	38,26
66.	Bansihari-Kaliaganj Road	(a)30,26	29,67	35	1,22	31,24
67.	Moinaguri-Changrabandha Road and the Jaldhaka Feeder Road	(a)11,00	3,00	4,00	10,00	17,00
68.	Improvement to Datpur-Falta Road (Dastipur)	(a)2,88	50	1,99	39	2,88
69.	Improvement to Durgapur Barrage-Belliatore Road	(a)17,00	2,52	7,09	7,39	17,00
70.	Midnapore-Kashpur-Narajole Road	(a)6,00	1,00	2,99	2,01	6,00
71.	Bongaon-Bagda-Boira Road	(a)32,88	30,65	66	33	31,64
72.	Purbabishnupur-Lakshikantapur-Kulpi Road	(a)13,52	3,07	4,98	3,00	11,05
73.	Construction of a bridge over the river Ajoy at Illumbazar	(a)33,81	3,22	8,04	22,55	33,81

(a) Not shown in the previous year.

(b) Differs from the previous year's figure by 1 due to rounding.

APPENDIX I—concl'd.

(Figures are in thousands of Rupees.)

Serial No.	Major Head of Account and name of Scheme.	Amount of sanctioned estimate.	Expenditure to end of 1954-55.	Expenditure during 1955-56.	Further liabilities to be incurred.	Total Expenditure estimated (Cols. 4 to 6).
1	2	3	4	5	6	7
<i>50.—CIVIL WORKS—concl'd.</i>						
74.	Suri-Rajnagar Road	(a)1,45	25	80	26	1,31
75.	Memari-Madhabpur Road (upto Chakdighi only)	(a)4,40	1,48	1,90	1,03	4,41
	TOTAL	11,02,73	4,50,54	2,53,00	5,15,09	12,18,63
Debited outside the Revenue Account—						
<i>82.—CAPITAL ACCOUNT OF OTHER STATE WORKS.</i>						
<i>Subsidised Industrial Housing Scheme—</i>						
76.	Project at Kadamtala	(a) (b)5,92	2,51	1,96	1,84	6,31
77.	Project at Shyamnagar	8,01	..	4,18	3,83	8,01
78.	Project at Motijheel, Dum Dum	12,96	..	1,84	11,12	12,96
	TOTAL	26,89	2,51	7,98	16,79	27,28
	TOTAL—Commitments	11,29,62	4,53,05	2,60,98	5,31,88	12,45,91

(a) Not shown in the previous year.

(b) Estimate under revision.

APPENDIX II.

Statement showing the expenditure on the First Five Year Plan to end of the year 1955-56 and further commitments referred to in paragraph 12 of Part A of the Report on page 21.

(Figures in thousands of Rupees.)

Name of Major Head of Account.	Amount of estimate as per Revised Plan.	Expenditure during 1955-56.	Expenditure to end of 1955-56.	Further liabilities as per estimates (Cols. 2 4).
1	2	3	4	5
Forest	63,74	17,82	53,02	10,17
Irrigation	2,73,99	65,00	2,18,12	55,87
Education	11,18,24	3,16,46	8,59,78	2,58,46
Medical	12,59,08	2,45,87	8,95,24	3,63,84
Public Health	3,16,52	72,23	2,96,49	20,03
Agriculture	7,12,81	2,38,72	10,42,34	—3,29,53
Veterinary	14,64	1,54	13,54	1,10
Industries	40,80	13,00	57,49	—16,69
Electricity Schemes	27,54	1,19	5,82	21,72
Miscellaneous	40,82	13,90	(a)30,91	9,91
Civil Works	1,34,20	15,48	(b)1,57,54	—23,64

(a) Includes 10,54 representing expenditure on projects since reclassified under Five Year Plan.

(b) Includes 75,83 representing expenditure on projects since reclassified under Five Year Plan.

APPENDIX II—*conold.**(Figures in thousands of Rupees.)*

Name of Major Head of Account.	Amount of estimate as per Revised Plan.	Expenditure during 1955-56.	Expenditure to end of 1955-56.	Further liabilities as per estimates (Cols. 2-4).
1	2	3	4	5
Capital Outlay on Agricultural Schemes	14,35	1,67	7,96	6,39
Capital Outlay on Industrial Development.	44,92	5,61	45,37	—45
Capital Outlay on Multi-purpose River Schemes.	12,10,52	1,63,87	(a)10,85,17	1,25,35
Capital Account of Civil Works (Road Development).	12,48,96	2,99,66	12,11,59	37,37
Capital Outlay on Electricity Schemes	68,39	1,16	66,96	1,43
Capital Account of other State Works	4,15,18	1,45,50	3,87,36	27,82
Capital Outlay on Road and Water Transport Schemes.	1,61,43	54,25	1,84,95	—23,52
TOTAL	71,66,13	16,72,93	66,19,95	5,46,18

(a) Includes 1,27,33 representing expenditure on projects since reclassified under Five Year Plan.

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