



सत्यमेव जयते

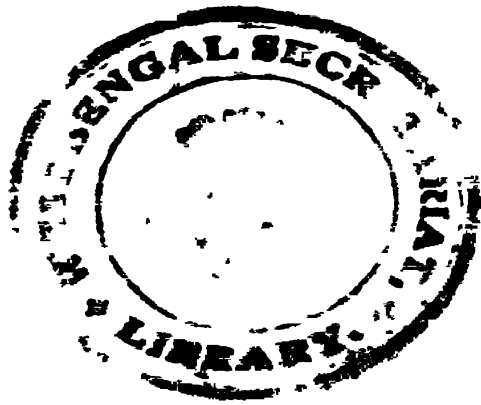
**Government of West Bengal**

**Finance Accounts**  
**1962-63**

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Comptroller and Auditor General of India  
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# Finance Accounts of the Government of West Bengal for the year 1962-63

## Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of West Bengal for the year 1962-63 presents the accounts of the receipts and outgoings of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in the accounts. It supplements the accounts separately presented in the form of Appropriation Accounts for Grants and Charged Appropriations.

These Accounts which as Comptroller and Auditor-General, I am required to prepare, have been prepared and examined under my direction in accordance with the requirements of Article 149 of the Constitution of India read with paragraph 11(4) of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947. It is to be noted that the Comptroller and Auditor-General's responsibility for the audit of the accounts of the Government does not at present extend in full to the audit of the accounts of revenue, but I am satisfied, on the best information available, that the accounts of revenue included in the Finance Accounts herewith presented give a correct statement of the sums brought to account. Subject to these observations and also to those contained in this compilation as well as in the Audit Report, 1964, the accounts now presented are correct statements of the receipts and outgoings of the Government of West Bengal for the year 1962-63.

A. K. ROY.

*Comptroller and Auditor-General of India.*

NEW DELHI:

*The* **31 JUL 1964**

# FINANCE ACCOUNTS

## INTRODUCTORY

The Accounts of the Government of West Bengal are kept in three parts :

Part I—Consolidated Fund.

Part II—Contingency Fund.

Part III—Public Account.

2. *Main Divisions*: In part I, there are three main divisions, namely :

(1) Revenue ;

(2) Capital ; and

(3) Debt (comprising Public Debt, Loans and Advances and Inter-State Settlement).

The first division deals with the proceeds of taxation and other receipts classed as revenue and the expenditure therefrom, the net result of which represents the revenue surplus or deficit for the year.

The second division deals with expenditure met usually from borrowed funds with the object either of increasing concrete assets of a material character or of reducing recurring liabilities, such as those for future pensions, by payment of the capitalised value. It also includes receipts of a capital nature intended to be applied as set off against capital expenditure.

The third division comprises loans raised by Government—loans of a purely temporary nature classed as “Floating Debt” (such as Treasury Bills and Ways and Means Advances), as well as other loans classed as “Permanent Debt” and “Loans and Advances made by Government” together with repayments of the former and recoveries of the latter. It also includes inter-State Settlements.

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

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

(1) Debt (other than those included in Part I) and Deposits ; and

(2) Remittances.

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

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

3. *Sections and Heads of Accounts:* Within each of the divisions mentioned above, the transactions are grouped into sections which are further subdivided into Major Heads of Accounts. The sections are distinguished by letters of alphabet, a single letter denoting the revenue portion and a double letter denoting the capital portion of a particular category of transactions, e.g., Section A denotes the revenue (and expenditure) grouped as "Taxes, Duties and Other Principal Heads of Revenue" and Section AA denotes the capital expenditure on works connected therewith.

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

The Major Heads are subdivided into Minor Heads and the Minor Heads into Sub-heads and Detailed heads. Under each of these heads, the expenditure is shown distributed between Charged and Voted. The Major, Minor and Sub-heads prescribed for the classification of expenditure in the general accounts are not necessarily identical with the Grants, Sub-heads and other units of allotments which are adopted by the Finance Department for Demands for Grants but in general, a certain degree of co-relation is maintained between the Demands for Grants and the Finance Accounts.

4. *System of Accounts:* The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year ending 31st March, 1963, 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 commercial undertakings run on commercial principles. The detailed accounts of this class of undertakings are, therefore, maintained outside the regular accounts in commercial form and are subject to a test check by the Indian Audit and Accounts Department.

The figures of actuals shown in these accounts are net, after taking into account the recoveries.

5. *Changes in classification:* In pursuance of a decision taken in 1960, several changes have been introduced in the accounting classification with a view to rationalising the previous arrangement which had become out of date in the present context. The changes were phased over a period of two years 1961-62 and 1962-63. The major changes, which were introduced from the 1st April, 1962 and are reflected in the Finance Accounts for 1962-63, are explained below:

- (i) The receipts and disbursements relating to forest Department which were previously accounted for in the section "Taxes, Duties and other principal Heads of Revenue" are recorded under the section "Miscellaneous".

- (ii) The working expenses of Commercial Departments and Undertakings (such as Irrigation, Electricity, Road and Water Transport, etc.) which were previously accounted for in reduction of receipts are now accounted for on the expenditure side under the appropriate major heads.
- (iii) Recoveries of interest from Commercial Departments excepting Damodar Valley Corporation which were being adjusted in reduction of "expenditure", are now accounted for as "receipts" under the head "XVI-Interest".
- (iv) A separate major head "Parliament and State Legislatures" has been opened in the Section "Administrative Services" to accommodate the expenditure on Legislative bodies and on Elections instead of such expenditure being included under the head "General Administration" as hitherto.
- (v) The existing major head "47-Miscellaneous Departments" has been split up into two heads—
  - (a) "Miscellaneous Departments" in the Section "Administrative Services", and
  - (b) "Miscellaneous Social and Development Organisations" in the Section "Social and Developmental Services". Corresponding heads have been opened under "Receipts" also.
- (vi) A new major head "Dividends, etc., from Commercial and Other Undertakings" has been opened under "Receipts" to accommodate the profits, dividends, etc., earned by Government from their investments in commercial and industrial undertakings. Such receipts were previously accounted for under different major and minor heads of account pertaining to the Departments concerned.
- (vii) The major head "43-Industries and Supplies" has been redesignated as "35-Industries".



## **PART I—Summarised Statements**

STATEMENT No. 1.—SUMMARY OF TRANSACTIONS.

(In lakhs of rupees.)  
 Actuals.  
 1961-62. 1962-63.

Receipts. Disbursements.

PART I—CONSOLIDATED FUND

(1) Revenue

A—Taxes, Duties and other principal heads of Revenue—					
IV—Taxes on Income other than Corporation Tax.	10,29.72	12,36.06	6.44	6.67	
V—Estate Duty	26.94	29.38	3,86.82	4,26.59	
IX—Land Revenue	6,19.97	7,84.07	49.18	52.30	
X—State Excise Duties	6,95.72	7,68.91	4.50	4.50	
XI—Taxes on vehicles	2,35.00	2,69.63	25.73	30.16	
XII—Sales Tax	21,45.06	24,68.13	12.74	14.28	
XIII—Other Taxes and Duties	9,88.74	11,27.80	10.61	13.79	
XIV—Stamps	4,20.38	4,87.74	25.96	29.30	
XV—Registration fees	75.92	94.53			
Total—A—Taxes, Duties and other principal heads of Revenues.	62,37.45	72,66.25	5,21.98	5,77.59	
B—Debt Services—					
XVI—Interest—	2,69.52	3,49.23	7,07.94	8,30.99	
Total—B—Debt Services	2,69.52	3,49.23	3,26.16	3,78.30	
Total—B—Debt Services	2,69.52	3,49.23	10,34.10	12,09.29	

C—Administrative Services—

XVII—Administration of Justice ..	49.54	60.20
XVIII—Jails ..	10.56	10.16
XIX—Police ..	34.50	43.23
XXI—Miscellaneous Departments ..	68.80	29.24

Total—C—Administrative Services 1,63.40 1,42.83

D—Social and Developmental Services—

XXII—Education ..	74.94	59.18
XXIII—Medical ..	61.43	65.60
XXIV—Public Health ..	31.08	17.00
XXV—Agriculture ..	3,28.25	2,42.58
XXVII—Animal Husbandry ..	15.06	12.67
XXVIII—Co-operation ..	4.72	6.33
XXIX—Industries ..	1,53.40	1,54.51
XXXI—Community Development Project, National Extension Services and Local Development Works.	4.26	7.51

XXXII—Miscellaneous Social and Developmental Organisations. 27.87

Total—D—Social and Developmental Services. 6,73.14 5,93.25

C—Administrative Services—

18—Parliament and State Legislatures. 56.17 38.45

19—General Administration .. 3,67.23 4,07.36

21—Administration of Justice .. 1,32.44 1,43.97

22—Jails .. 1,11.03 1,11.41

23—Police .. 8,96.27 10,22.53

26—Miscellaneous Departments .. 88.82 2,38.70

Total—C—Administrative Services .. 16,51.96 19,62.42

D—Social and Developmental Services—

27—Scientific Department .. .74

28—Education .. 21,30.39 23,35.97

29—Medical .. 7,19.90 8,15.80

30—Public Health .. 3,02.48 3,36.46

31—Agriculture .. 4,97.78 5,31.82

33—Animal Husbandry .. 77.00 79.10

34—Co-operation .. 52.38 57.05

35—Industries .. 3,23.96 3,44.16

STATEMENT No. 1.—SUMMARY OF TRANSACTIONS.

	Receipts.		Disbursements.		(In lakhs of rupees.)
	1961-62.	1962-63.	1961-62.	1962-63.	
<b>E—Multipurpose River Schemes, Irrigation and Electricity Schemes—</b>					
XXXIII—Multipurpose River Schemes.	—21·16	64·39	37—Community Development Project, National Extension Service and Local Development Works.	2,52·77	2,68·50
XXXIV—Irrigation, Navigation, Embankment and Drainage Works (Commercial).	7·10	31·06	38—Labour and Employment ..	29·38	31·62
XXXV—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).	14·72	9·00	39—Miscellaneous Social and Developmental Organisations.	1,28·12	1,84·01
<b>Total—E—Multipurpose River Schemes, Irrigation and Electricity Schemes.</b>	<b>42·98</b>	<b>1,04·45</b>	<b>Total—D—Social and Developmental Services.</b>	<b>45,14·90</b>	<b>49,85·23</b>
<b>F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—</b>					
XXXVII—Public Works ..	52·26	66·04	E—Multipurpose River Schemes, Irrigation and Electricity Schemes—		
			42—Multipurpose River Scheme—	1,20·45	1,33·85
			43—Irrigation, Navigation etc. (Commercial).	50·25	57·42
<b>Total—F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.</b>	<b>52·26</b>	<b>66·04</b>	44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).	2,03·40	2,39·23
			<b>Total—E—Multipurpose River Schemes, Irrigation and Electricity Schemes.</b>	<b>3,74·10</b>	<b>4,30·50</b>

<b>G—Transport and Communications (other than Roads)—</b>				
XXXIX—Ports and Pilotage ..	1.26	1.31		
Total—G—Transport and Communications (other than Roads).	1.26	1.31		
<b>I—Miscellaneous—</b>				
XLVIII—Contributions and recoveries towards pensions and other Retirement Benefits.	6.57	8.08		
XLIX—Stationery and Printing ..	9.52	8.13		
LI—Forest ..	1,70.59	1,94.99		
LII—Miscellaneous ..	1,84.22	2,35.95		
Total—I—Miscellaneous ..	3,70.90	4,47.15		
<b>J—Contributions and Miscellaneous Adjustments—</b>				
IV—States' share of Union Excise Duties.	6,52.91	7,96.59		
LVI—Grants-in-aid from Central Government.	18,28.01	9,79.37		
LVII—Miscellaneous adjustments between Central and State Governments.	.12	4.29		
XVIII—Dividends etc. from Commercial and other Undertakings.	..	.42		
Total—J—Contributions and Miscellaneous Adjustments.	24,81.04	17,80.67		
<b>F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—</b>				
50—Public Works ..	5,15.66	4,57.95		
Total—F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.	5,15.66	4,57.95		
<b>G—Transport and Communications (Other than roads)—</b>				
53—Ports and Pilotage ..	13.02	15.13		
Total—G—Transport and Communications (Other than Roads).	13.02	15.13		
<b>I—Miscellaneous—</b>				
64—Famine Relief ..	5,56.28	4,87.79		
65—Pensions and other Retirement benefits.	1,67.68	1,88.58		
67—Privy purses and Allowances of Indian Rulers.	1.58	1.50		
68—Stationery and Printing ..	89.42	85.38		
70—Forest ..	1,26.48	1,43.85		
71—Miscellaneous ..	5,92.14	7,67.19		
Total—I—Miscellaneous ..	15,33.58	16,74.29		

STATEMENT No. 1.—SUMMARY OF TRANSACTIONS.

Receipts.	Actuals.		Disbursements.	Actuals.	
	1961-62.	1962-63.		1961-62.	1962-63.
K—Extraordinary Items—					
LX—Extraordinary Receipts ..	5·89	..	77—Extraordinary charges ..	2,11·54	
			78—Pre-partition Payments ..	4·90	·51
Total—K—Extraordinary Items	5·89	..	78A—Expenditure connected with National Emergency.	..	40·16
Total—Revenue ..	1,02,97·84	1,07,51·18	Total—K—Extraordinary Items	2,16·44	40·67
Revenue Deficit ..	77·90	6,01·89	Grand Total—Expenditure within the Revenue Account.	1,03,75·74	1,13,53·07

PART I—CONSOLIDATED FUND

(2) Capital

Payment of compensation to Land-holders, etc: on the abolition of the Zamindari System.	1,98·83	2,14·44
Irrigation ..	81·57	92·52
Agriculture—Improvement and Research	62·57	94·54
Industrial Development ..	84·29	61·83
Public Works, Multipurpose River Schemes.	14,81·86	14,68·57
Other Works ..	9,38·54	14,25·93
Road and Water Transport Schemes ..	7·35	12·97

Commuted value of pensions ..	8.21	6.39
Scheme of Government Trading ..	-1,66.09	67.57
<b>Total—Capital Expenditure</b>	<b>26,97.13</b>	<b>34,44.76</b>

**(3) Debt—Public Debt**

Permanent Debt ..	7,30.71	7,03.29	1,74.98
Loans from the Central Government ..	35,29.38	31,93.39	10,39.19
Other Loans ..	50.55	65.92	13.92
<b>Total</b>	<b>43,10.64</b>	<b>39,62.60</b>	<b>12,28.09</b>

**Loans and Advances by State Government—**

Recoveries of Loans and Advances ..	2,30.85	3,73.81	10,29.95
<b>Total</b>	<b>2,30.85</b>	<b>3,73.81</b>	<b>10,29.95</b>
<b>Total Consolidated Fund</b>	<b>1,48,39.33</b>	<b>1,50,87.59</b>	<b>1,70,55.87</b>

**Loans and Advances by the State Governments—**

Loans and Advances ..	10,76.06	10,29.95
<b>Total</b>	<b>10,76.06</b>	<b>10,29.95</b>
<b>Total Consolidated Fund</b>	<b>1,49,98.28</b>	<b>1,70,55.87</b>

**PART II—CONTINGENCY FUND**

Contingency Fund ..	.10	..	.01(a)
<b>Total</b>	<b>.10</b>	<b>..</b>	<b>.01</b>

(a) "An expenditure of Rs. 1,000 under Major Heads 29—Medical and 30—Public Health incurred out of the Contingency Fund during 1962-63 remained unrecouped before the close of that year."

STATEMENT No. 1.—SUMMARY OF TRANSACTIONS.

	Actuals		(In lakhs of rupees.)	
	1961-62.	1962-63.	1961-62.	1962-63.
Receipts.				
Disbursements				
<b>PARTY III.—PUBLIC ACCOUNT</b>				
<b>Debt (other than those mentioned in Part I) and Deposits</b>				
Unfunded Debt—State Provident Funds	2,23.26	2,47.29	Unfunded Debt—State Provident Funds	1,20.60
Deposits and Advances—			Deposits and Advances—	1,33.67
Deposit bearing interest—			Deposits bearing interest—	
Depreciation Reserve of Government Commercial concerns.	67.11	— 1,07.27	Depreciation Reserve of Government Commercial Concerns.	..
Reserve Fund—Transport	..	— 5.49	Other Deposits	..
B—Other Deposits—			Deposit not bearing interest—	
Deposits not bearing interest	..	2,53.73	Appropriation for Reduction or Avoidance of Debt.	..
Appropriation for Reduction or Avoidance of Debt.	3,54.47	4,14.14	Sinking Fund Investment Account	2,26.39
Sinking Fund Investment Account	..	..	West Bengal Famine Insurance Fund	1,15.78
West Bengal Famine Insurance Fund	1,16.30	1,19.30	Depreciation Reserve Fund of Government Presses.	.21
Depreciation Reserve Fund—Government Presses.	1.16	1.26	Fund for promotion of education amongst educationally backward classes.	11.24
Fund for promotion of education amongst educationally backward classes.	11.24	11.24	Other Reserve Funds	— 1.94
Other Reserve Funds	..	..	Deposits of Local Funds	35,54.40
	.48	1.21		48,09.07



Deposits of Local Funds	..	36,57.72	48,79.09	Civil Deposits	..	12,57.96	14,48.38
Civil Deposits	..	13,38.11	17,24.65	Other Accounts	..	1,26.23	59.90
Other Accounts	..	66.51	33.24	Advances not bearing interest	..	3,36.37	4,92.95
Advances not bearing interest	..	3,15.43	4,06.78	Suspense	..	1,13,19.22	1,35,81.66
Suspense	..	1,14,80.63	1,50,94.48				
Miscellaneous	..	..	1,74.98	<b>Total</b>	..	1,69,45.86	2,08,30.10
<b>Total</b>	..	1,74,03.05	2,30,01.33	Remittances	..	65,86.49	58,44.94
Remittances	..	61,35.25	56,62.91	<b>Total—Public Account</b>	..	2,36,52.95	2,68,08.71
<b>Total—Public Account</b>	..	2,37,61.56	2,89,11.53	<b>Total—Disbursements</b>	..	3,86,51.23	4,38,64.59
<b>Total—Receipts</b>	..	3,86,00.99	4,39,99.12	Closing Cash balance	..	1,70.14	3,04.67
Opening Cash balance	..	2,20.38	1,70.14	<b>Grand Total</b>	..	3,88,21.37	4,41,69.26
<b>Grand Total</b>	..	3,88,21.37	4,41,69.26				

43999.12  
 10751.18  
 -----  
 33248.94

In view of the changes which have been introduced in the accounting classification with effect from the 1st April, 1962, the actuals for the year 1961-62 relating to the major heads affected by the changes have, to the extent possible, been analysed and included proforma against the corresponding major heads in the revised classification so as to facilitate comparison of the figures for the two years. The details are given in appendix II. A similar analysis has not, however, been found possible in respect of the Receipts and Disbursements during 1961-62 under the heads "Industries", "Miscellaneous Departments" and "Miscellaneous Social and Developmental Organisations".

### *Explanatory Notes—*

#### 1. Receipts from the Central Government—

(1) The Revenue Receipts of the State Government for the year under review include:—

	(In crores of rupees.)
(i) Share of net proceeds of taxes on Income other than Corporation-tax ..	11.52
(ii) Estate Duties .. .. .	0.29
(iii) Grants received under Art. 282 of the Constitution to make good the loss in the share of income-tax charges in Company Taxation .. ..	0.15
(iv) Other grants received from the Government of India for different purposes and schemes, other than "Grants in lieu of tax on Railway passenger fares" .. .. .	8.85
(v) Grants in lieu of tax on Railway passenger fares .. .. .	0.79

#### 2. Taxation changes during the year—

No new tax was levied and no changes were made in the existing taxes during the year under review.

#### 3. Receipts on Revenue Accounts—

The increase in revenue receipts from Rs. 1,02.98 crores in 1961-62 to Rs. 1,07.51 crores in 1962-63 was mainly under the heads—

Major head of Account	(In crores of rupees) Amount of Increase	Reasons for the increase.
(a) Sales Tax .. .. .	3.23	Growth of revenue and collection of arrears.
(b) State Excise Duties .. .. .	0.73	Increased consumption.
(c) Other taxes and Duties .. .. .	1.29	Arrear collection and normal growth.
(d) Taxes on Income other than Corporation tax .. .. .	2.06	Increase in the share of net proceeds of income-tax.

The increase under the above heads was partly off-set by decrease in revenue receipts as under—

	Amount of decrease.	Reasons for the decrease.
(a) XXII—Education .. .. .	0.16	Mainly less receipts under "Miscellaneous" and "Recoveries of over payments".
(b) XXIV—Public Health .. .. .	0.14	Mainly smaller recovery than anticipated from the Calcutta Corporation towards the cost of Anti-plague Scheme.
(c) XXV—Agriculture .. .. .	0.86	Loss sale of fertilisers.
(d) LVI—Grants-in-aid from Central Government.	8.49	Less grant received from the Central Government.

## 4. Expenditure on Revenue Account—

The increase in expenditure on revenue account from Rs. 1,03.76 crores in 1961-62 to Rs. 1,13.53 crores in 1962-63 was mainly under the following heads—

Departments.	(In crores of rupees.) Actuals.		Amount of increase	Reasons for the increase.
	1961-62.	1962-63.		
Land Revenue ..	3.87	4.27	0.40	
Administrative Services :				
Police .. ..	8.96	10.23	1.27	Mainly payment of arrears owing to fixation of pay in the revised scales of pay, creation of new posts, payment of arrear travelling allowance and other charges, etc.
Social and Development Services :—				
Education .. ..	21.30	23.36	2.06	Mainly increase in the expenditure in connection with the improvement of Universities, Colleges and Primary Schools.
Medical .. ..	7.20	8.16	0.96	Mainly increase in the expenditure in connection with the improvement of Medical Colleges, Hospitals and Dispensaries.
Public Health ..	3.02	3.36	0.34	Mainly increase in the expenditure in connection with Bacteriological Laboratories Pasteur Institute and development charges.
Agriculture ..	4.98	5.32	0.34	Mainly expenditure in connection with certain miscellaneous agricultural experiments and research.
Other Services—				
Interest .. ..	7.08	8.31	1.23	Mainly expenditure on account of interest paid on loans taken from Central Government. As there was increase in the amount of loan, the increase of interest occurred.
Multipurpose River Scheme.	1.20	1.34	0.14	
Irrigation, Navigation, etc. (Commercial).	0.50	0.57	0.07	
Irrigation, Navigation, etc. (Non-Commercial)	2.03	2.39	0.36	Mainly bulk purchase of water from Damodar Valley Corporation and also expenditure on account of some development schemes.
Miscellaneous ..	5.92	7.67	1.75	Mainly expenditure in connection with arrear claims for subvention.

The increase in expenditure was partly counter-balanced by decreases in expenditure as under—

		Amount of decrease		Reasons for the decrease.
Parliament .. ..	0.56	0.38	0.18	
Public Works .. ..	5.16	4.58	0.58	Mainly slow progress of works.
Famine .. ..	5.56	4.88	0.68	Mainly less expenditure and also smaller provision for relief measures.

**STATEMENT No. 2(1)—CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT**

**Progressive Capital Outlay to the end of 1962-63**

(In lakhs of rupees.)

Nature of Expenditure.	Expenditure up to 1961-62.	Expenditure during 1962-63.	Total.
92—Payment of compensation to landholders, etc., on the abolition of the Zamindari System.	8,05·50	2,14·44	10,19·94
95—Capital Outlay on Schemes of Agricultural Improvement and Research.	1,81·84	94·55	2,76·39
96—Capital Outlay on Industrial Development ..	4,24·91	61·82	4,86·73
98—Capital Outlay on Multipurpose River Schemes	1,09,30·86	7,05·09	1,16,35·95
99—Capital Outlay on Irrigation, Navigation, etc., Works (Commercial).	4,79·44(b)	24·37	5,03·81
100—Capital Outlay on Irrigation, Navigation etc., Works (Non-Commercial).	2,77·19(b)	68·15	3,54·34
101—Capital Outlay on Electricity Schemes ..	1,28·14	..	1,28·14
103—Capital Account of Civil Works Outside the Revenue Account.	53,03·43	7,63·48	60,66·91
109—Capital Account of other works outside the Revenue Account.	54,29·47	14,25·93	68,53·97(a)
114—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account.	5,95·26	12·97	6,08·25
119—Capital Outlay on Forests .. ..	·13	..	·13
120—Payment of commuted value of pensions ..	43·77	6·39	50·16
124—Capital Outlay on Schemes of Government Trading.	-5,26·39	67·57	-4,58·82
Total ..	2,40,73·57	34,44·76	2,75,16·90(a)

(a) Progressive figure has been decreased by Rs. 1·43 lakhs due to correction of errors in classification in previous years' accounts.

(b) Differs from the progressive expenditure shown in the Finance Accounts for 1961-6 due to adjustment *pro-forma* of Rs. 9,84 802 on account of transfer of the scheme "Development of River Research Institute" from the major head "68—A/99—Capital outlay on Irrigation etc. (Commercial)" to the major head "68-B/100—Capital outlay on Irrigation etc. (non-commercial),".

## STATEMENT No. 2(1)—EXPLANATORY NOTES.

Statement showing the Financial Results of the Government's Investments on schemes as disclosed in respective Pro forma Accounts.

Serial No.	Name of the Major Head.	Name of the Schemes.	Net gain		Net loss.	
			Rs.	Rs.	Rs.	Rs.
1.	98—Capital Outlay on Multipurpose River Schemes.	(i) Mayurakshi Reservoir Project .. ..	..	..	35,86,549	
		(ii) Kangsabati Reservoir Project .. ..	..	..	33,75,674	
2.	99—Capital Outlay on Irrigation, Navigation, etc., Works (Commercial)	(i) Midnapore Canal .. ..	..	..	9,26,671	
		(ii) Bakreswar Irrigation Schemes .. ..	..	6,180	..	
		(iii) Damodar Canal .. ..	..	11,10,596	..	
		(iv) Karotwoa-Talma Irrigation Scheme .. ..	..	..	1,27,114	
		(v) Saharjore Irrigation Scheme .. ..	..	..	782	
		(vi) Sonarpur-Arrapanch Drainage Scheme .. ..	..	..	13,73,762	
		(vii) Hijli Tidal Canal .. ..	..	..	5,88,235	
		(viii) Calcutta and Eastern Canals .. ..	..	..	5,26,563	
		(ix) Sundarbans Steamer Routes .. ..	..	..	3,172	
		(x) Dredging Bidyadhari .. ..	..	..	33,817	
		(xi) Dredger 'Burdwan' .. ..	..	..	84,621	
		(xii) Maliar Beel Drainage Scheme .. ..	..	..	20,003	
		(xiii) Bamunia-Daudpur Drainage Scheme .. ..	..	..	1,330	
		(xiv) Bhuri Shyam Sundar Beel Drainage Scheme. .. ..	..	..	3,879	
		(xv) Amta Basin Drainage Scheme .. ..	..	..	85,514	

(1) The financial results of different schemes the expenditure on which has been recorded under the major head "98—Capital Outlay on Multipurpose River Schemes" and "99—Capital Outlay on Irrigation, Navigation, etc." works, (Commercial) are indicated in statement No. 3(1) at pages 18 and 19.

(2) Pro forma Accounts in respect of schemes of the Major Head "114—Capital Outlay on Roads and Water Transport Schemes outside the Revenue Account" have not been prepared by the Department. It has been stated by the Government that the matter is under their consideration.

(3) Pro forma accounts in respect of the Major Head "124—Capital Outlay on Schemes of Government Trading" for the years from 1960-61 to 1962-63 have not been furnished to audit.

(4) The particulars of the investments of Government in the shares of Statutory Corporations, Government Companies, Joint Stock Companies, Co-operation Institutions, etc., are given in statement No. 14, at pages 87 to 89.

**STATEMEN No. 3(1) FINANCIAL RESULTS OF IRRIGATION WORKS AND MULTIPURPOSE RIVER SCHEMES  
FOR THE YEAR 1962-63.**

(In thousands of rupees.)

Name of projects.	Direct Capital outlay.		Revenue Receipts during 1962-63.		Total Revenue Receipts.	Net Revenue excluding Interest.		Interest on Capital.	Net profit or loss after meeting interest.		
	During 1962-63.	To end of 1962-63.	Direct Revenue Works Receipts.	Portion of Land Revenue due to Works.		Direct working expenses.	Surplus of Revenue over Expenditure (+) or of Revenue over Expenditure (-).		Rate per cent. on Capital.	Surplus of Revenue over Expenditure (+) or of Revenue over Expenditure (-).	Ratio per cent. on Capital outlay to end of the year 1962-63.
	2	3	4	5	6	7	8	9	10	11	12
<b>A—Irrigation Works—Unproductive.</b>											
Midnapore Canal	..	83,07	3,57	..	3,57	9,24	(-)5,67	6.83	3,53	(-)9,20	11.07
Bakreswar Scheme.	..	7,01	68	..	68	32	(+)36	5.74	30	(+)6	0.85
Damodar Canal	(-)2,96	1,28,37	22,92	..	22,92	6,25	(+)16,67	12.99	5,54	(+)11,13	8.67
Karatowa-Talma Scheme. (X)	6,90	33,74	..	..	..	..	..	..	1,27	(-)1,27	3.76
Saharsjore Scheme.	42	42	..	..	..	..	..	..	1	(-)1	2.38
<b>B—Navigation, Embankment and Drainage Works—Unproductive.</b>											
Sonarpur-Arapanch Drainage Scheme.	1	1,82,80	..	..	..	6,05	(-)5,92	3.24	7,77	(-)13,69	7.49

Hijli Tidal Canal	..	..	25,51	10	..	10	4,86	(-)4,76	18.66	1,08	(-)5,84	22.89
Calcutta and Eastern Canals	..	..	21,82	3,20	..	3,20	7,48	(-)4,28	19.62	93	(-)5,21	23.88
Sundarbars Steamer Route	..	..	7,53	45	..	45	16	(+)29	3.85	32	(-)3	0.40
Dredging, "Bidyadhari"	..	..	(a)7,96	..	..	..	..	..	..	34	(-)34	4.27
Dredger, "Burdwan"	..	..	13,63	..	..	..	26	(-)26	1.91	58	(-)84	6.16
Amta Basin Drainage Scheme.	6,28	..	23,86	..	..	..	..	..	..	86	(-)86	3.60
Maliar Beel Dr. Scheme	..	10,70	10,70	..	..	..	..	..	..	20	(-)20	1.87
Bhuri Shyam Sundar Beel Dr. Scheme.	2,25	..	2,25	..	..	..	..	..	..	4	(-)4	1.78
Bamunia Daudpur Beel Dr. Scheme.	77	..	77	..	..	..	..	..	..	1	(-)1	1.30
<b>C—Multipurpose River Scheme—</b>												
Mayurakshi Reservoir Project.	11,83	..	15,52,20	64,39	..	64,39	34,36	(+)30,03	1.93	65,73	(-)35,70	2.30
Kangsabati Reservoir Project.	2,40,00	..	9,15,00	..	..	..	..	..	..	33,76	(-)33,76	3.69
Grand Total (A+B+C)	2,76,20	..	30,16,73	95,44	..	95,44	68,98	(+)26,46	0.88	1,22,27	(-)95,81	3.18

(x) This was shown under "B—Navigation, Embankment and Drainage Works—unproductive" in the Finance Accounts for 1961-62.

(a) Excludes Rs. 3.00 met from Contribution.

Note.—The Scheme "Further Development of River Research Institute" appearing in this statement in the Finance Accounts for 1961-62 has been omitted from the present statement because the work has since been declared as "non-commercial".

*Explanatory Notes—*

## Productive and Unproductive works—

Works in the Irrigation Department are classified as "Productive" or "Unproductive" according as the net revenue (gross revenue less working expenses) derived from each work on the expiry of ten years from the date of closure of the construction estimate covers or does not cover the prescribed annual interest charges on capital invested. The rate of interest prescribed was 4 per cent. for works sanctioned before 1st April 1919, 5 per cent. for those sanctioned between 1st April 1919 and 1st August 1921, 6 per cent. for those sanctioned between 2nd August 1921 and 31st March 1941 and 4 per cent. for those sanctioned between 1st April 1941 and 16th August 1954.

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 Government of India have, with effect from 17th August, 1954 fixed 4½ per cent. as the rate for productivity test. The productivity test involves certain *pro-forma* adjustments which do not appear in the regular Government Accounts. If a work classed as "Productive" fails to yield the prescribed return for three successive years, it is transferred to the "Unproductive" class. Similarly, if a work classed as "Unproductive" succeeds in yielding for three successive years the prescribed return, it is transferred to the "Productive" class.

There was no Productive work in the State up to the end of 1962-63.



## STATEMENT No. 4—DEBT POSITION

(1) *Statement of Borrowings*

(In crores of rupees.)

Nature of Debt.	Amount on 1st April, 1962.	Receipts during the year.	Repayments during the year.	Amount on 31st March, 1963.	Net increase (+) or decrease (-)
I. Permanent Debt ..	49.22	7.03	1.75	54.50	+5.28
Loans from the Central Government.	2,82.92	31.93	10.39	3,04.46	+21.54
Other Loans ..	3.99	.66	.14	4.51	+ .52
<b>Total Public Debt ..</b>	<b>3,36.13</b>	<b>39.62</b>	<b>12.28</b>	<b>3,63.47</b>	<b>+27.34</b>
II. Unfunded Debt ..	11.22	2.47	1.34	12.25	+1.13
<b>Total Debt ..</b>	<b>3,47.35</b>	<b>42.09</b>	<b>13.62</b>	<b>3,75.82</b>	<b>+28.47</b>

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

*Explanatory Notes—*

(1) *Permanent Debt*: This category covers long term loans raised in the open market to finance certain projects. During the year, a loan of Rs. 7.03 crores bearing interest at 4½ per cent. was raised at a discount of one-fourth per cent. This loan is redeemable at par in 1974. Out of the total proceeds (Rs. 7.03 crores) of this loans, a sum of Rs. 6.28 crores was realised as cash and the balance Rs. 0.75 crore by conversion of certain earlier loans.

*Arrangements for amortisation*—The following arrangements have been made for the amortisation of loans raised in the open market. These are in accordance with the announcements made at the time of floating the loans:—

- 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 contribution to the respective Depreciation Fund, 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. The balances in the funds at the commencement and end of 1962-63 are given below:—

(In lakhs of rupees)

	Amount on 1st April, 1962	Addition during the year.	Withdrawal during the year.	Amount on 31st March, 1963.
Depreciation Fund .. ..	306.11	83.18	32.69	3,56.60
Sinking Fund .. ..	11,43.26	3,30.96	1,42.29	13,31.93

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## STATEMENT No. 4—DEBT POSITION.

*Statement of borrowings—(conold.)*

Out of the total balance in the Funds a sum of Rs. 943.55 lakhs stood invested in the securities of the Government of West Bengal.

Other loans.—Particulars of the outstanding loans will be found in the statement No. 16 of page 95.

Unfunded Debt.—This item comprises the Provident Fund balances of Government servants.

## (2) Loans from the Central Government.

The following amounts which fell due for repayment on account of principal and interest on loans taken from Central Government remained outstanding on 31st March 1963:

Category of Loans.	(In lakhs of rupees.)		Remarks.
	Principal.	Interest.	
(i) Grow More Food Scheme ..	90.20	..	
(ii) Loans for Educational Development.	27.72	9.31	Rs. 17.12 lakhs paid in 1963-64 towards repayment of the principal.
(iii) Cottage and Small Scale Industries (Other than Hand loom).	25.70	13.38	Rs. 22.60 lakhs on account of principal and Rs. 11.37 lakhs on account of interest were paid in 1963-64.
(iv) Handloom Industry ..	6.24	4.12	Rs. 6.02 lakhs on account of principal and Rs. 3.48 lakhs on account of interest were paid in 1963-64.

The terms and conditions of repayment of six loans amounting to Rs. 18.35 lakhs sanctioned by the Government of India prior to 1962-63 have not yet been settled. No repayment has accordingly been made in respect of these loans.

In regard to the Rehabilitation loans, the revised terms and conditions of the repayment, as recommended by the Finance Commission, have not been accepted by the State Government. They pay to the Government of India whatever amount Government collect including arrears, if any, from the loanees during the year. A sum of Rs. 23.52 lakhs on account of principal and Rs. 10.68 lakhs on account of interest remained outstanding towards repayment on the 31st March 1963, according to the original terms and conditions of repayment.

An amount of Rs. 20.88 crores was received by the State Government during 1962-63 as Ways and Means Advance for Plan Schemes of which Rs. 14.64 crores has been adjusted as loan and Rs. 5.93 crores as grant. The balance Rs. 0.31 crore has been refunded to the Government of India. The loan has been shown included in the total loan of Rs. 31.93 crores received during the year.

*Arrangement for amortisation*

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

## STATEMENT No. 4(II)—SERVICE OF DEBT.

(a) *Interest on debt and other obligations:* The total Gross debt outstanding at the end of and the net amounts met from Revenue during the years 1961-62 and 1962-63 on account of interest charges were as shown below:—

(In lakhs of Rupees).			
	1961-62.	1962-63.	Net increase ( + ) or Decrease (—)
Gross debt outstanding at the end of the year ..	3,36,37.34	3,63,64.28	+27,26.94
(i) Interest paid (including expenditure on management by Government on Debt and other obligations.)	10,02.65	11,47.33	+1,44.68
(ii) <i>Deduct</i> —Interest realised by Government on State loans and advances.	85.85	1,39.74	+53.89
Interest realised on investment of cash balances.	46.43	53.28	+6.85
Interest transferred to the accounts of Multipurpose River Schemes and treated as Capital Expenditure.	2,94.72	3,16.33	+21.61
(iii) Net amount of interest charges .. ..	5,75.65	6,38.38	+62.73
(iv) Percentage of Gross interest (item i) to total revenue receipts.	9.70	10.67	+0.97
(v) Percentage of net interest (item iii) to total revenue receipts.	5.60	5.93	+33
(b) Appropriation for reduction or avoidance of debt	3,26.16	3,78.30	+52.14
(i) Contribution to the Sinking Funds ..	3,26.16	3,78.30	+52.14
(ii) Other appropriations .. ..	..	..	..

STATEMENT NO. 5—LOANS AND ADVANCES BY STATE  
GOVERNMENT

(i) *Statement of Loans and Advances*

(In crores of rupees)

Categories of Loans and Advances.	Amount outstan- ding on 1st April, 1962.	Amount paid during the year.	Amount repaid during the year.	Amount outstan- ding on 31st March, 1963.	Net addition during the year.
1. Loans to Corporation, Port Trust, and other Port Funds.	1.48	.10	.08	1.50	+.02
2. Loans to Municipalities ..	.89(B)	.08	.05	.92	+.03
3. Loans to District and other Local Fund Committees.	.49	..	..	.49	..
4. Advances to Cultivators ..	5.29	.87	1.53	4.63	— .66
5. Advances under Special Laws ..	.48	..	..	.48	..
6. Loans and Advances to Displaced Persons.	41.59	.65	.14	42.10	+.51
7. Loans under Community Develop- ment Project.	2.34	.52	.14	2.72	+.38
8. Loans to Government Servants	.10	.11	.05	.16	+.06
9. Miscellaneous Loans and Advances	23.55	7.97	1.75	29.77	+6.22
Total ..	76.21	10.30	3.74	82.77	+6.56

(B) The opening balance differs from the previous year's closing balance by (+) Rs. .06 crores due to *proforma* correction made in accordance with Section 25 of the Transfer of Territories Act 1956 and subsequent instructions on the transfer of certain territories from Bihar to West Bengal.

A detailed account of the transactions and balances outstanding under each category is given in statement No. 18 at page 124.

(ii) *Recoveries in arrears*: The overdue amount of loans recoverable from the Municipalities, District and Union Boards and Calcutta Corporation at the end of the year 1962-63 was Rs. 32.01 lakhs (principal Rs. 15.09 lakhs plus interest Rs. 16.92 lakhs). This includes Rs. 22.31 lakhs (principal Rs. 9.12 lakhs plus interest Rs. 13.19 lakhs) outstanding in respect of Calcutta Corporation only. This also includes Rs. 0.50 lakhs (principal Rs. 0.38 lakhs plus interest Rs. 0.12 lakhs) outstanding from Purulia and Raghunathpur Municipalities (Purulia district) in respect of the loans given to them by the Government of Bihar prior to 1st November 1956. The date of commencement of repayment of two loans amounting to Rs. 5.50 lakhs given to the Purulia Municipality by the Government of Bihar during 1955-56 has not been decided by the Government of West Bengal as yet as a result of which no recovery in respect of the two loans has yet been made.

The total overdue instalments recoverable from different parties at the end of 1962-63 comes to Rs. 41.75 lakhs (Principal of Rs. 19.67 lakhs plus interest of Rs. 22.08 lakhs).

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

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

Guarantees given by Government are shown below:—

	Maximum amount guaranteed.	Sums guaranteed outstanding on 31-3-1963.
	(In lakhs of	Rs.)
(i) Working capital and dividends raised thereon by Statutory Corporations.	3,00·00	3,00·00
(ii) Loans, debentures, bonds, etc., raised by—		
(a) Statutory Corporations and Boards .. ..	3,61·16	3,61·16
(b) Government Companies .. ..	50·00	..
(c) Co-operative Banks and Institutions .. ..	3,92·52	2,50·54
(d) Joint Stock Companies .. ..	25·75	25·75
(e) Local Bodies .. ..	3,00·00	1,56·99
Total ..	14,29·43	10,94·44

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

The particulars of the guarantees by Government as on the 31st March 1963 are given below:—

	(In lakhs of Rs.)	
Name of the public or other body for which the guarantee has been given and brief nature of the guarantee.	Maximum amount guaranteed.	Sums guaranteed outstanding on 31-3-1963.
1. Statutory Corporations and Boards—		
(a) Guarantee for the repayment of the capital and 3½% dividend thereon.	3,00·00	3,00·00
(b) Guarantee for the repayment of the amount raised by issue of bonds and interest at stipulated rates.	3,61·16	3,61·16
Total Statutory Corporations and Boards	6,61·16	6,61·16
2. Government Companies—		
Guarantee for repayment of loans (and interest thereon) and overdrafts.	50·00	..
Total Government Companies ..	50·00	..
3. Co-operative Banks and Societies, etc.—		
(a) Co-operative Banks—		
(i) Guarantee for debentures issued and interest thereon ..	20·00	20·00
(ii) guarantee for granting interim finances by the State Bank of India and advances by the Reserve Bank of India.	3,58·32	2,19·28
(b) Taxi-Drivers' Co-operative Societies Ltd.—Guarantee for repayment of loans (and interest thereon) and overdrafts.	14·20	11·26
4. Joint Stock Companies—		
Guarantee for repayment of loan (and interest thereon) and overdrafts.	25·75	25·75
5. Local Bodies—		
Guarantee for repayment of loans (and interest thereon) and overdrafts.	3,00·00	1,56·99

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

(In lakhs of rupees).

	As on 1st April, 1962.	As on 31st March, 1963.
<b>(a) General Cash Balance—</b>		
(1) Cash in Treasuries .. .. .	18.78	23.14
(2) Deposits with the Reserve Bank .. .. .	1,58.96	2,85.55
(3) Remittances in Transit .. .. .	-7.60	-4.02
<b>Total</b> ..	<b>1,70.14</b>	<b>3,04.67</b>
(4) <i>Add</i> —Investments held in the “Cash Balance Investment Account”.	27,80.77	14,01.65
<b>Total (a)</b> ..	<b>29,50.91</b>	<b>17,06.32</b>
<b>(b) Other Cash Balances and investments :—</b>		
(1) Cash with departmental Officers .. .. .	2.46	7.29
(2) Permanent Advance for contingent expenditure with Departmental Officers.	11.83	11.82
(3) Investments of earmarked Funds .. .. .	8,51.75	9,84.35
<b>Total (b)</b> ..	<b>8,66.04</b>	<b>10,03.46</b>
<b>Total (a) and (b)</b> ..	<b>38,16.95</b>	<b>27,09.78</b>

**Explanatory Notes—**

(1) Under the agreement with the Reserve Bank of India, the Government of West Bengal have to maintain with the Bank a minimum balance of Rs. 25 lakhs on every Friday and not less than Rs. 20 lakhs on other days. The Bank informs the Government by telegram of their daily balance with the Bank at the close of each working day. If this balance falls on weekly settling days below the agreed minimum, the deficiency is made good either by taking a Ways and Means Advance from the Reserve Bank or by settling Treasury Bills.

No Treasury Bills were issued during the year nor was any Ways and Means Advance taken from the bank during the year.

(2) The balance under the head “Remittance in Transit” represents remittances between Treasuries and Currency Chests remaining unadjusted on the 31st March, 1963.

(3) The investments held in the Cash Balance Investment Account were wholly in Government of India securities. The interest realised during the year on these investments amounted to Rs. 53.28 lakhs.

(4) The details of the investments from out of the earmarked Funds are given in Statement No. 19.

The details of investments in the shares of Statutory Corporations, Government Companies, Joint Stock Companies, Co-operative Bank and Societies, etc., are given in Statement No. 14.

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

The following is a summary of the position as on 31st March 1963 :

(All figures are in unit of rupees).

Debit balance.	Section of the General Account.	Name of Account.	Credit balances
1	2	3	4
Rs.			Rs.
3,07,45,44,586	A to M and Part of T.	Consolidated Fund— Government Account	..
	O	Public Debt .. .. .	3,63,48,13,404
82,77,30,930	Q	Loans and Advances by State Government— Contingency Fund— Contingency Fund .. .. .	4,99,98,881
	S	Public Account— Unfunded Debt .. .. .	12,35,47,602
	T	Deposits and Advances— (i) Deposits bearing interest .. .. . (ii) Deposits not bearing interest gross balance. .. .. .	2,61,70,758 43,84,44,689
9,84,35,247		Investments .. .. .	..
4,25,94,836		(iii) Advances not bearing interest .. .. . (iv) Suspense .. .. .	.. ..
14,01,65,118		Investments .. .. . Other Items (Net) .. .. .	.. 7,05,56,423
	U	Remittances— I—Remittances within India .. .. .	7,65,641
3,04,67,236	X	Cash Balance (closing) .. .. .	..
<u>4,34,42,97,398</u>		<b>Total .. .. .</b>	<u>4,34,42,97,398</u>

*Explanatory Notes—*

The significance of the head "Government Account" is explained in note 6 below. The other headings in this summary take into account the balances under all account heads in Government books in regard to which Government has a liability to repay the moneys received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of Remittance transactions. It must be understood that these balances cannot be regarded as a complete record of the financial position of the Government of West Bengal as it does not take into account all the physical assets of the State, such as lands, buildings, communications, etc., nor any accrued dues or outstanding liabilities which are not brought to the account under the cash basis of accounting followed by Government.

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

2. Subject to the remarks in note 3 below, the balances, whether in cash or investments, under each head have been duly verified and found to agree with those shown in the separate registers or other records maintained in the accounts office for the purpose in accordance with the prescribed rules. The debits and credits during the year to the different Reserve Funds and Deposit Accounts of Grants, etc., were for amounts authorised by the relevant Acts or Rules of the Funds or Accounts, and there were no diversions for purposes other than those for which the Funds were constituted or the grants were made.

3. A summary of receipts, disbursements and balances under Debt, Deposit and Remittance Heads and Contingency Fund is given in Statement No. 16.

In a number of cases, there are unreconciled differences in the closing balance as reported in Statement No. 16 and that shown in the separate registers or other records maintained in the Accounts Office/Departmental Offices for the purpose. Steps are being taken to settle the discrepancies as soon as possible. In many cases the full details and documents required for the purpose are awaited from the Departmental/Treasury Officers as detailed in Appendix-I of this compilation.

The balances are communicated to the officers concerned every year for acceptance thereof. In a large number of cases such acceptances have not been received. The following are instances where the verification and acceptance of balances, involving large amounts have been delayed. In many cases the delay extends over several years.

Head of Account.	Number of acceptance awaited.	Year from which acceptances are awaited.	Amount. (In lakhs of rupees).
1	2	3	4
<b>Q—Loans and Advances by the State Government—</b>			
<b>Loans to Local Funds, Private Parties, etc.—</b>			
(1) Loans to District and other Local Fund ..	6	{ 1959-60 1960-61	49.06
(2) Loans under Land Improvement Act XIX of 1883.	15		1960-61
(3) Agriculturists' Loan Act XII of 1884 ..	15	1947-48	4,28.08
(4) Loans in cases of Distress .. ..	3	1959-60	1.20
(5) Loans under the Scheme for distribution of Chemical Fertilisers.	15	1958-59	28.15
(6) Zamindari Embankment Advances under Act II (B.C.) of 1882.	2	1958-59	47.55
(7) Assisting needy fishermen and Co-operative	13	1959-60	1.94
(8) Medium term loan for fish production in semi-derelict tank.	14	1959-60	6.62
(9) Loans to St. Agnes Convent, Kharagpur ..	1	1958-59	1.49
(10) Indian Institute of Social Welfare and Business Management.	1	1958-59	2.66



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

Head of Account.	Number of acceptance awaited.	Year from which acceptances are awaited.	Amount. (In lakhs of rupees).
1	2	3	4
<b>Q—Loans and Advances by the State Government—(concl'd.)</b>			
(11) Loans to Ananda Chandra College ..	2	1957-58	Dr. 1.20
(12) Loans and Advances to Displaced Persons	1	1948-49	Dr. 42,10.36
(13) Loans and Advances under Community Development Programme.	11	1953-54	Dr. 2,71.88
(14) Loans to Government Servants—			
(i) House Building Advance .. ..	30	1961-62	Dr. 11.38
(ii) Passage advance .. ..	1	1959-60	Dr. .17
<b>T—Deposits and Advances—</b>			
Part II—Deposits not bearing interest—			
Deposits of Local Funds—			
(1) District Funds .. ..	14	1959-60	Cr. 26.50
Municipal Funds—			
(1) Municipal Funds.. ..	86	1961-62	Cr. 59.15
(2) Garden Reach Municipality Improvement Fund.	1	1961-62	Cr. 2.48
Education Funds—			
(1) District Primary Education Fund ..	15	1958-59	Cr. 4,01.98
Other Miscellaneous Funds—			
(1) State Electricity Fund .. ..	8	1960-61	Cr. 1,29.61
Civil Deposits—			
(1) Personal Deposits .. ..	661	1958-59	Cr. 4,00.77
(2) Litigation Fund .. ..	1	1948-49	Cr. 0.37
Other Accounts—			
(1) Deposit Account of the grants made by the Indian Council of Agricultural Research.	1	1958-59	Cr. 9.66
(2) Deposit Account of grants made by the Indian Central Oilseeds Committee.	1	1958-59	Cr. 0.56
(3) Deposit Accounts of grants from the Ministry of Rehabilitation to Educa- tional Institution.	1	1961-62	Cr. 7.93
(4) Deposit Accounts of grants from the Indian Central Coconut Committee.	1	1948-49	Cr. 1.63
Departmental Advances—			
Special Advances—			
(1) Advance to Secretary, West Bengal Legislative Assembly and Council.	1	1951-52	Dr. 1.6
(2) Revolving capital for Training-cum- works Scheme.	1	1956-57	Dr. 1.70
(3) Revolving Capital for Production Centre	1	1956-57	Dr. 0.37

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

4. Full information regarding the different Local Funds, Deposits and Advance heads relating to the State of Cooch Behar, since merged with West Bengal, not having been furnished by administrative authorities 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 "Departmental Advances" and a portion of "Permanent Advances" continue to be shown in lump under the ordinary account heads instead of being split up into relevant departmental heads for want of adequate details of the transactions.

5. Under the scheme embodied in the Bihar and West Bengal (Transfer of Territories) Act, 1956, certain balances under Capital heads (outside the Revenue Account) and Debt, Deposit and Remittances heads are to be transferred by the Government of Bihar to the Government of West Bengal. A portion of the amount under Debt heads has only been adjusted in the accounts of the year. As regards other adjustments, the matter is under correspondence with the Government of Bihar.

*Government Account*

6. Under the system of book-keeping followed in the Indian Government Accounts, the amounts booked under revenue, capital and other transactions of Government in respect of which the balances are not carried forward from year to year in the accounts are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under Debt, Deposit, Remittances heads and Contingency Fund, the closing cash balance at the end of the year may be worked out and proved. The Government Account for 1962-63 given below will show how the net amount at the end of the year has been arrived at:

Dr. Rs.	Details.	Cr. Rs.
2,68,73,75,838	A—Opening balance .. .. .	.....
	B—Revenue Receipts .. .. .	1,07,51,17,677
1,13,53,07,598	C—Expenditure on Revenue Account .. .. .	.....
34,44,76,827	D—Capital Expenditure outside the Revenue Account .. .. .	.....
	E—Miscellaneous .. .. .	1,74,98,000
	F—Closing balance, Dr. .. .. .	3,07,45,44,586
<hr/> 4,16,71,60,263 <hr/>	Total .. .. .	<hr/> 4,16,71,60,263 <hr/>

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

The opening balance on the 1st April 1962, is less than the previous year's closing balance by a sum of Rs. 5,98,741. This is due to (1) the correction of the opening balance under the head "Loans to Municipalities" on account of the transfer of balance by the Government of Bihar to the Government of West Bengal under the scheme embodied in the Bihar and West Bengal (Transfer of Territories) Act, 1956, (2) the correction of the opening balances under the heads (i) Loans under Land Improvement Act XIX of 1883, (ii) Agriculturists Loan Act, 1884, and (iii) Cattle Purchase Loan on the 15th August 1947, for revision of certain wrong adjustments during pre-partition period noticed in course of verification of balances after the close of the accounts of the previous year.

The amount of Rs. 1,74,98,000 shown against "E-Miscellaneous" represents adjustment of the nominal value of the cancelled securities by debit to the head "Permanent Debt" and per contra credit to the "Miscellaneous Government Account".



**PART II—Detailed Accounts and Other Statements**

**A—Revenue and Expenditure**



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

Heads.	Amount in thousands of rupees.	Percentage of total Revenue.	Percentage of total Expenditure.
1	2	3	4
<b>A—Taxes, Duties and other Principal Heads of Revenue—</b>			
IV—Taxes on Income other than Corporation Tax and Estate Duty.	12,36,06	11·50	10·89
V—Estate Duty .. .. .	29,38	0·27	0·26
IX—Land Revenue .. .. .	7,84,07	7·29	6·91
X—State Excise Duties .. .. .	7,68,91	7·15	6·77
XI—Taxes on Vehicle .. .. .	2,69,63	2·51	2·37
XII—Sales Tax .. .. .	24,68,13	22·96	21·74
XIII—Other Taxes and Duties .. .. .	11,27,79	10·49	9·93
XIV—Stamps .. .. .	4,87,74	4·54	4·30
XV—Registration .. .. .	94·53	0·88	0·83
<b>Total—Taxes, Duties and other Principal Heads of Revenue.</b>	<b>72,66,24</b>	<b>67·59</b>	<b>64·00</b>
<b>B—Debt Services .. .. .</b>			
	3,49,24	3·25	3·08
<b>C—Administrative Services .. .. .</b>			
	1,42,83	1·33	1·26
<b>D—Social and Developmental Services .. .. .</b>			
	5,93,25	5·52	5·23
<b>E—Multipurpose River Schemes, Irrigation and Electricity Scheme.</b>			
	1,04,45	0·97	0·92
<b>F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.</b>			
	66,04	0·61	0·58
<b>G—Transport and Communications (other than Roads)</b>			
	1,31	0·01	0·01
<b>I—Miscellaneous .. .. .</b>			
	4,47,15	4·16	3·94
<b>J—Contributions and Miscellaneous Adjustments .. .. .</b>			
	17,80,67	16·56	15·68
<b>Grand Total—Revenue Receipts .. .. .</b>	<b>1,07,51,18</b>	<b>100·00</b>	<b>94·70</b>

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

Heads.	Amount in thousands of rupees.	Percentage of total Revenue.	Percentage of total Expenditure.
1	2	3	4
<b>Expenditure—</b>			
<b>A—Collection of Taxes, Duties and other Principal Revenue—</b>			
4—Taxes on Income other than Corporation Tax and Estate Duty.	6,67	0·06	0·06
9—Land Revenue .. .. .	4,26,59	3·97	3·76
10—State Excise Duties .. .. .	52,30	0·49	0·46
11—Taxes on Vehicles .. .. .	4,50	0·04	0·04
12—Sales Tax .. .. .	30,16	0·28	0·26
13—Other Taxes and Duties .. .. .	14,28	0·13	0·13
14—Stamps .. .. .	13,79	0·13	0·12
15—Registration .. .. .	29,30	0·27	0·26
<b>Total—Collection of Taxes, Duties, etc.</b> ..	<b>5,77,59</b>	<b>5·37</b>	<b>5·09</b>
<b>B—Debt Services .. .. .</b>	<b>12,09,29</b>	<b>11·25</b>	<b>10·65</b>
<b>C—Administrative Services .. .. .</b>	<b>19,62,42</b>	<b>18·25</b>	<b>17·29</b>
<b>D—Social and Developmental Services .. .. .</b>	<b>49,85,23</b>	<b>46·37</b>	<b>43·91</b>
<b>E—Multipurpose River Schemes, Irrigation and Elec- tricity Schemes.</b>	<b>4,30,50</b>	<b>4·01</b>	<b>3·79</b>
<b>F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.</b>	<b>4,57,95</b>	<b>4·26</b>	<b>4·03</b>
<b>G—Transport and Communications (other than Roads).</b>	<b>15,13</b>	<b>0·14</b>	<b>0·13</b>
<b>I—Miscellaneous .. .. .</b>	<b>16,74,28</b>	<b>15·57</b>	<b>14·75</b>
<b>K—Extraordinary Items .. .. .</b>	<b>40,68</b>	<b>0·38</b>	<b>0·36</b>
<b>Grand Total—Expenditure on Revenue Account</b>	<b>1,13,53,07</b>	<b>1,05·60</b>	<b>100·00</b>



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

1	<i>Charged.</i>	<i>Voted.</i>	<i>Total.</i>
1	2	3	4
Expenditure on Revenue Account (a) ..	12,81,81,300	1,00,71,26,298	1,13,53,07,598
Expenditure outside the Revenue Account ..	2,10,597	34,42,66,230	34,44,76,827
Disbursements under Public Debt, Loans and Advances, etc.(b).	12,28,09,462	10,29,94,509	22,58,03,971
Total ..	<u>25,12,01,359</u>	<u>1,45,43,87,037</u>	<u>1,70,55,88,396</u>

*Charged  
expenditure.*

*Voted  
expenditure.*

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

(a) Total Expenditure as in A/c No. 12 .. 12,81,81,300 1,00,71,26,298

(b) O—Public Debt—

Permanent Debt .. .. 1,74,98,000

Loans from the Central Government 10,39,18,926

Other Loans .. .. 13,92,536

Q—Loans and Advances by the State Governments—

Loans to Local Funds, Private Parties, etc. .. 10,18,54,544

Loans to Government servants .. .. 11,39,965

Total .. 12,28,09,462 10,29,94,509

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

Heads.	Actuals for 1962-63.
<b>A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—</b>	
<b>IV—Taxes on Income other than Corporation Tax—</b>	
Taxes on Agricultural Income .. .. .	89,68,832
Miscellaneous .. .. .	15,117
Share of net proceeds assigned to States .. .. .	11,52,19,000
<i>Deduct—Refunds</i> .. .. .	-5,97,317
Total .. .. .	12,36,05,632
	<u>115219000</u>
	<u>8386632</u>
<b>V—Estate Duty</b>	
<b>B—Estate Duty on property other than Agricultural Land.</b>	
Share of net proceeds assigned to States .. .. .	29,38,000
Total .. .. .	29,38,000
<b>IX—Land Revenue—</b>	
Ordinary Revenue .. .. .	1,98,86,942
Sale of Government Estates .. .. .	8,206
Sales-proceeds of waste lands and redemption of land-tax .. .. .	2,416
Recoveries on account of Survey and Settlement charges .. .. .	570
Rent, etc., of fisheries .. .. .	48,047
Receipts from the management of Ex-Zamindari Estates .. .. .	5,41,17,181
Rates and cesses of land .. .. .	35,55,721
Recoveries of over-payments .. .. .	96,457
Collection of payments for services rendered .. .. .	3,75,000
Miscellaneous .. .. .	3,58,776
<i>Deduct—Refunds</i> .. .. .	-37,289
Total .. .. .	7,84,07,036

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

Heads.	Actuals for 1962-63.
<b>X—State Excise Duties</b>	
Country spirits .. .. .	4,05,13,838
Country fermented liquor .. .. .	60,89,251
Malt liquors .. .. .	33,01,836
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	1,60,95,263
Receipts from commercial spirits, including denatured spirits and medicated wines.	78,52,839
Opium .. .. .	7,96,241
Hemp and other drugs .. .. .	21,59,752
Receipts from Distilleries .. .. .	1,360
Fines, confiscation and miscellaneous .. .. .	3,75,079
Recoveries of over-payments .. .. .	34,487
Collection of payments for services rendered .. .. .	1,29,534
<i>Deduct</i> —Refunds .. .. .	-4,57,841
Total ..	<u>7,68,91,639</u>
<b>XI—Taxes on vehicles—</b>	
Receipts under the Indian Motor Vehicles Act .. .. .	25,15,329
Receipts under the Provincial Motor Vehicles Taxation Act .. .. .	2,34,43,084
Other Receipts .. .. .	10,94,994
<i>Deduct</i> —Refunds .. .. .	-90,487
Total ..	<u>2,69,62,920</u>
<b>XII Sales Tax—</b>	
Receipts under the Central Sales Tax Act .. .. .	6,92,83,301
Receipts under Bengal Finance (Sales tax) Act, 1941 .. .. .	15,03,32,619
Receipts under West Bengal Sales Tax Act, 1954 .. .. .	2,58,645
Receipts under Bengal Spirits Sales Taxation Act, 1941 .. .. .	3,04,64,955
Licence Fees .. .. .	660
Miscellaneous .. .. .	18,630
<i>Deduct</i> —Refunds .. .. .	-35,45,819
Total ..	<u>24,68,12,991</u>

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

Heads.	Actuals for 1962-63.
<b>XIII—Other Taxes and Duties—</b>	
<b>A—TAXES ON LUXURIES INCLUDING TAXES ON ENTERTAINMENTS, AMUSEMENTS, BETTING AND GAMBLING—</b>	
Entertainment Tax .. .. .	2,41,66,305
Betting Tax—	
Totalisator .. .. .	82,15,271
Bookmakers .. .. .	7,89,167
Deduct—Refunds .. .. .	-17,916
Total ..	<u>3,32,02,827</u>
	24166305
	-9036522
<b>B—ELECTRICITY DUTIES—</b>	
Fees under the Indian Electricity Rules, 1956, and fees for the electrical inspection of cinemas.	1,83,313
Other Receipts .. .. .	4,60,70,518
Deduct—Refunds .. .. .	-2,022
Total ..	<u>4,62,51,809</u>
<b>D—OTHER ITEMS—</b>	
Receipts under the Bengal Raw Jute Taxation Act, 1941 .. .. .	85,74,166
Receipts under the West Bengal Taxes on Entry of Goods in Local Areas Act, 1955.	2,49,28,554
Miscellaneous .. .. .	4,200
Deduct—Refunds .. .. .	1,82,010
Total ..	<u>3,33,24,910</u>
Grand Total ..	<u>11,27,79,546</u>
<b>XIV—Stamps—</b>	
<b>A—NON-JUDICIAL—</b>	
Sale of Stamps .. .. .	3,74,70,186
Duty on impressing documents .. .. .	7,06,818
Fines and penalties .. .. .	16,237
Miscellaneous .. .. .	60,918
Deduct—Refunds .. .. .	-27,83,141
Total—Non-Judicial ..	<u>3,54,71,018</u>

33324910  
 8574166  
 — 24750794 —

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

Heads.	Actuals for 1962-63.
<b>B—JUDICIAL—</b>	
<b>(i) Court Fees—</b>	
Court fees realised in stamps .. .. .	1,27,69,768
Total ..	<u>1,27,69,768</u>
<b>(ii) Other Receipts—</b>	
Sale of Stamps .. .. .	5,53,908
Fines and penalties .. .. .	6,511
Miscellaneous .. .. .	985
<i>Deduct—Refunds</i> .. .. .	-28,353
Total ..	<u>5,33,051</u>
Total—Judicial ..	<u>1,33,02,819</u>
Total—Non- Judicial ..	<u>3,54,71,018</u>
Grand Total ..	<u>4,87,73,837</u>
<b>XV—Registration fees—</b>	
Fees for registering documents .. .. .	87,99,405
Fees for copies of registered documents .. .. .	2,18,186
Miscellaneous .. .. .	4,37,264
<i>Deduct—Refunds</i> .. .. .	-2,146
Total ..	<u>94,52,709</u>
Total—A—Taxes, Duties and Other Principal Heads of Revenue	<u>72,66,24,310</u>
<b>B—DEBT SERVICES—</b>	
<b>XVI—Interest —</b>	
<i>B—Interest from Commercial Departments—</i>	
Interest received from Commercial Departments .. .. .	1,10,17,767
<i>C—Other Interest Receipts—</i>	
Interest on loans and advances by the State Governments .. .. .	1,39,73,737
Interest realised on investment of Cash Balances .. .. .	53,27,861
<i>Interest on arrears of Revenue—</i>	
(i) Land Revenue .. .. .	28,24,568
(ii) Other Revenue .. .. .	5,13,490
(iii) Sales Tax .. .. .	51,723
Interest on Irrigation Capital Outlay incurred before 1st April 1937 .. .. .	12,09,363
Miscellaneous .. .. .	4,960
Total ..	<u>3,49,23,469</u>
Total—B—Debt Services ..	<u>3,49,23,469</u>

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

Heads.	Actuals for 1962-63.
<b>C—ADMINISTRATIVE SERVICES—</b>	
<b>XVII—Administration of Justice—</b>	
Sale proceeds of unclaimed and escheated property .. .. .	5,037
Court-fees realised in cash .. .. .	13,589
General fees, fines and forfeitures .. .. .	50,02,851
Pleadship and Mukhtearship Examination fees .. .. .	351
Receipts of the Official Assignee .. .. .	74,580
Receipts of the Official Receiver, Calcutta .. .. .	1,56,140
<b>Miscellaneous fees and fines—</b>	
(i) Records Room receipts .. .. .	689
(ii) Other receipts .. .. .	2,32,078
Miscellaneous .. .. .	2,65,740
Recoveries of over-payments .. .. .	8,832
Collection of payments for services rendered .. .. .	3,06,796
Receipts in England .. .. .	283
<i>Deduct—Refunds</i> .. .. .	—46,854
<b>Total</b> .. .. .	<b>60,20,112</b>
<b>XVIII—Jails—</b>	
Jails .. .. .	4,23,135
Jails manufactures .. .. .	5,92,307
Recoveries of over-payments .. .. .	156
Collection of payment for services rendered .. .. .	94
<i>Deduct—Refunds</i> .. .. .	—1,750
<b>Total</b> .. .. .	<b>10,15,942</b>

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

Heads.	Actuals for 1962-63.
<b>C—ADMINISTRATIVE SERVICES—<i>concl.</i></b>	
<b>XIX—Police—</b>	
Police supplied to Railways .. .. .	1,334
Police supplied to public departments, private companies and persons ..	1,20,281
Receipts and recoveries on account of Presidency Police .. ..	27,13,240
Fees, fines and forfeitures .. .. .	95,365
Recoveries of over-payments .. .. .	30,873
Collection of payments for services rendered .. .. .	6,05,023
Miscellaneous .. .. .	7,70,449
<i>Deduct—Refunds</i> .. .. .	—13,317
Total ..	43,23,248
 <b>XXI—Miscellaneous Departments - - .</b>	
Examination fees .. .. .	1,73,303
Administration of Indian Partnership Act, 1932 .. ..	43,668
Fire Services .. .. .	21,21,914
Miscellaneous .. .. .	5,89,536
<i>Deduct—Refunds</i> .. .. .	—4,469
Total ..	29,23,952
Total—C—Administrative services ..	1,42,83,254

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

Heads.	Actuals for 1962-63.
<b>D—SOCIAL AND DEVELOPMENTAL SERVICES—</b>	
<b>XXII—Education—</b>	
<b>A—UNIVERSITY—</b>	
Fees, Government Arts Colleges .. .. .	11,71,618
Fees, Government Professional Colleges .. .. .	4,87,599
<b>B—SECONDARY—</b>	
Fees, Government Secondary Schools .. .. .	8,45,365
<b>D—SPECIAL—</b>	
Fees and other receipts, Government Special Schools .. .. .	47,685
<b>E—GENERAL—</b>	
Income from endowments .. .. .	336
Recoveries of over-payments .. .. .	82,201
Collection of payments for services rendered .. .. .	15,487
Miscellaneous .. .. .	34,07,096
<i>Deduct—Refunds</i> .. .. .	-1,39,620
<b>Total</b> ..	<b>59,17,767</b>
 <b>XXIII—Medical—</b>	
Fees, Medical Schools and Colleges .. .. .	5,59,791
Hospital receipts .. .. .	21,94,212
Mental Hospital receipts .. .. .	14,430
Sale of medicines .. .. .	7,36,335
Contributions .. .. .	1,47,892
Income from endowments .. .. .	37,078
Recoveries of over-payments .. .. .	1,69,793
Collection of payments for services rendered .. .. .	8,46,702
Miscellaneous .. .. .	19,48,307
Receipts on account of provincialisation of Sadar and Subdivisional Hospitals	90
<i>Deduct—Refunds</i> .. .. .	-94,537
<b>Total</b> ..	<b>65,60,093</b>



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

Heads.	Actuals for 1962-63.
<b>D—SOCIAL AND DEVELOPMENTAL SERVICES—contd—</b>	
<b>XXIV—Public Health—</b>	
Sale-proceeds of sera and vaccines, etc. . . . .	1,62,889
Contributions . . . . .	65,936
Recoveries of over-payments . . . . .	1,10,908
Collection of payments for services rendered . . . . .	1,43,923
Miscellaneous . . . . .	12,16,802
<i>Deduct—Refunds</i> . . . . .	— 42
<b>Total</b> . . . . .	<b>17,00,416</b>
<b>XXV—Agriculture—</b>	
Agricultural receipts . . . . .	2,37,70,894
Fisheries . . . . .	1,79,479
Recoveries of over-payments . . . . .	3,97,446
Collection of payments for services rendered . . . . .	16,125
<i>Deduct—Refunds</i> . . . . .	— 1,05,951
<b>Total</b> . . . . .	<b>2,42,57,993</b>
<b>XXVII—Animal Husbandry—</b>	
Fees, Veterinary Colleges and Schools . . . . .	29,631
Other receipts . . . . .	12,41,042
Collection of payments for services rendered . . . . .	231
<i>Deduct—Refunds</i> . . . . .	— 3,500
<b>Total</b> . . . . .	<b>12,67,404</b>
<b>XXVIII—Co-operation—</b>	
Audit fees . . . . .	4,72,741
Miscellaneous . . . . .	1,59,818
<i>Deduct—Refunds</i> . . . . .	— 105
<b>Total</b> . . . . .	<b>6,32,454</b>
<b>XXIX—Industries—</b>	
Industries . . . . .	1,03,26,969
Cottage and Small-scale Industries . . . . .	35,74,380
Cinchona Plantations . . . . .	16,99,195
Recoveries of over-payments . . . . .	55
Collection of payments for services rendered . . . . .	8,484
<i>Deduct—Refunds</i> . . . . .	— 1,57,993
<b>Total</b> . . . . .	<b>1,54,51,090</b>

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

Heads.	Actuals for 1962-63.
<b>D—SOCIAL AND DEVELOPMENTAL SERVICES—contd—</b>	
<b>XXXI—Community Development Projects, National Extension Service and Local Development Works—</b>	
<b>A—COMMUNITY DEVELOPMENT PROJECTS—</b>	
Community Development Projects .. .. .	7,51,352
Total ..	<u>7,51,352</u>
<b>XXXII—Miscellaneous Social and Developmental Organisations</b>	
Labour and Employment .. .. .	14,12,096
Miscellaneous .. .. .	13,75,662
<i>Deduct—Refunds</i> .. .. .	-1,847
Total ..	<u>27,86,511</u>
Total—D—Social and Developmental Services ..	<u>5,93,25,080</u>
<b>E—Multipurpose River Schemes, Irrigation and Electricity Schemes.</b>	
<b>XXXIII—Multipurpose River Schemes—</b>	
Mayurakshi Reservoir Project .. .. .	64,38,615
Total ..	<u>64,38,615</u>
<b>XXXIV—Irrigation, Navigation, Embankment and Drainage Work: (Commercial)—</b>	
<b>A—IRRIGATION WORKS—</b>	
<i>(2) Unproductive works—</i>	
<i>Direct Receipts—</i>	
Water-rates .. .. .	20,18,089
Sale of water .. .. .	6,101
Navigation .. .. .	1,260
Rents .. .. .	6,632
Recoveries of expenditure .. .. .	373
Miscellaneous .. .. .	6,85,151
<i>Deduct—Refunds</i> .. .. .	-430
Total—A—Irrigation ..	<u>27,17,176</u>

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

Heads.	Actuals for 1962-63.
<b>XXXIV—Irrigation, Navigation, Embankment and Drainage Works (Commercial)</b> <i>—concl'd—</i>	
<b>B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>	
(2) <i>Unproductive Works—</i>	
Direct Receipts—	
Other canal produce .. .. .	1,923
Navigation .. .. .	2,15,367
Sale of water .. .. .	84
Rents .. .. .	6,829
Miscellaneous .. .. .	1,64,717
<b>Total</b> ..	<b>3,88,920</b>
<b>Grand Total</b> ..	<b>31,06,096</b>
 <b>XXXV—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—</b>	
<b>A—IRRIGATION WORKS—</b>	
Direct Receipts—	
Water-rates .. .. .	1,84,188
Recoveries of expenditure .. .. .	7
Miscellaneous .. .. .	4,7 ,867
<b>Total—A—Irrigation Works</b> ..	<b>6,61,062</b>
 <b>B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>	
Direct Receipts—	
Navigation .. .. .	26,587
Sale of Water .. .. .	300
Rents .. .. .	63,357
Fines .. .. .	230
Recoveries of expenditure .. .. .	13,364
Miscellaneous .. .. .	1,36,475
<i>Deduct—Refunds</i> .. .. .	-1,129
<b>Total—B—Navigation, Embankment and Drainage works</b>	<b>2,39,184</b>
<b>Grand Total</b> ..	<b>9,00,246</b>
<b>Total—E—Multipurpose River Schemes, Irrigation and Electricity Schemes</b>	<b>1,04,44,957</b>

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

Heads.	Actuals for 1962-63.
<b>F—PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS—</b>	
<b>XXXVII—Public Works—</b>	
Rents .. .. .	12,13,330
Ferry receipts .. .. .	92,952
Tolls on roads .. .. .	8,07,472
Recoveries of expenditure .. .. .	15,39,309
Miscellaneous .. .. .	30,06,305
<i>Deduct—Refunds</i> .. .. .	—55,229
Total ..	<u>66,04,139</u>
Total—F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.	<u>66,04,139</u>
<b>G—TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS)—</b>	
<b>XXXIX—Ports and Pilotage—</b>	
Sale-proceeds of vessels and stores .. .. .	1,860
Registration and other fees .. .. .	22,736
Miscellaneous .. .. .	1,05,843
Total ..	<u>1,30,439</u>
<b>XLIII—Road and Water Transport Schemes—</b>	
<b>(A) ROAD TRANSPORT—</b>	
Road Transport Services .. .. .	359
Total ..	<u>359</u>
Total—G—Transport and Communication (Other than Roads) ..	<u>1,30,798</u>
<b>I—MISCELLANEOUS—</b>	
<b>XLVIII—Contributions and recoveries towards Pensions and other Retirement Benefits—</b>	
● Contributions for pensions and gratuities .. .. .	7,42,694
Miscellaneous .. .. .	29,075
Receipts in England .. .. .	36,068
Total ..	<u>8,07,837</u>
<b>XLIX—Stationery and Printing—</b>	
Stationery receipts .. .. .	45,016
Sale of Plain paper used with stamps .. .. .	2,80,564
Sale of Gazettes and other Government Publications .. .. .	1,01,830
Other press receipts .. .. .	3,84,757
Miscellaneous .. .. .	253
Receipts in England .. .. .	770
Total ..	<u>8,13,190</u>

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

Heads.	Actuals for 1962-63.
<b>Y—MISCELLANEOUS—contd—</b>	
<b>LI—Forest—</b>	
Timber and other produce removed from the forests by Government agency	30,38,123
Timber and other produce removed from the forests by consumers or purchasers.	99,78,861
Drift and walf wood and confiscated forest produce .. ..	1,13,181
Receipts from the management of Ex-Zamindari Estates .. ..	59,63,564
Miscellaneous .. ..	4,17,638
<i>Deduct—Refunds</i> .. ..	—12,486
<b>Total</b> ..	<b>1,04,98,881</b>
<b>LII—Miscellaneous—</b>	
Unclaimed deposits .. ..	87,92,552
Sale of old stores and materials .. ..	1,29,734
Fees for Government audit .. ..	32,385
Rent, rates and taxes .. ..	1,18,074
Other fees, fines and forfeitures .. ..	75,779
Gain by exchange on local transactions .. ..	72
Contributions for Five Year Plan .. ..	42,751
Receipts on account of displaced persons .. ..	1,16,62,961
Recoveries of over-payments .. ..	5,67,625
Collection of payments for services rendered .. ..	7,08,627
Net gain by Exchange on Remittance Transactions .. ..	1
Receipts in connection with Elections .. ..	1,03,575
Miscellaneous .. ..	47,86,264
Loss or gain by exchange .. ..	79
<i>Deduct—Refunds</i> .. ..	—34,25,666
<b>Total</b> ..	<b>2,35,94,813</b>
<b>Total—I—Miscellaneous</b> ..	<b>4,47,14,721</b>
<b>J—Contributions and Miscellaneous Adjustments—</b>	
<b>LV—States's share of Union Excise Duties—</b>	
Share of net proceeds assigned to State .. ..	4,03,83,000
Share of net proceeds of Additional Duties of Excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957, assigned to States .. ..	3,92,76,000
<b>Total</b> ..	<b>7,96,59,000</b>

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

Heads	Actuals for 1962-63.
<b>J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS—(concl.)—</b>	
<b>LVI—Grants-in-aid from Central Government—</b>	
<b>A—STATUTORY GRANTS-IN-AID—</b>	
Other Statutory Grants .. .. .	15,02,000
<b>B—OTHER GRANTS-IN AID—</b>	
Police .. .. .	—16,72,000
Forest .. .. .	10,29,500
Irrigation and Navigation .. .. .	9,31,590
Education .. .. .	2,09,59,556
Medical .. .. .	16,56,000
Public Health .. .. .	1,60,31,806
Agriculture .. .. .	44,48,389
Animal Husbandry .. .. .	14,52,083
Co-operation .. .. .	5,21,000
Public Works .. .. .	23,73,440
Industry .. .. .	83,30,500
Miscellaneous Department .. .. .	1,21,273
Community Development Projects and National Extension Service and local development works .. .. .	95,66,525
Labour and Employment .. .. .	7,93,600
Miscellaneous Social and Developmental Organisation .. .. .	85,28,400
Miscellaneous .. .. .	54,62,892
Grants in lieu of Tax on Railway passenger fares .. .. .	79,00,000
Assistance for natural calamities .. .. .	80,00,000
Total Other Grants-in-aid .. .. .	9,64,34,554
Grand Total ..	9,79,36,554
<b>LVII—Miscellaneous adjustments between Central and State Governments—</b>	
Contribution from the Central Government on account of Administration of Petroleum and Explosive Acts.	16,604
Contributions from the Central Government on account of administration of the Indian Arms Act.	4,12,598
Total ..	4,29,202
<b>LVIII—Dividends, etc., from Commercial and Other Undertakings -</b>	
Other Commercial Undertakings .. .. .	41,817
Total ..	41,817
Total—J—Contributions and Miscellaneous Adjustments ..	17,80,66,573
<b>K—EXTRAORDINARY ITEMS—</b>	
<b>LXI—Pre-partition Receipts—</b>	
Undisbursed amount of claims passed by the Application Committee	72
Total ..	72
<b>LXIA—Receipts in connection with National Emergency 1962—</b>	
Civil Defence .. .. .	304
Total ..	304
Total—K—Extraordinary Items ..	376
Total—Revenue ..	1,07,51,17,677

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

Heads.	Actuals for 1962-63.		
	Charged.	Voted.	Total.
<b>A—COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUE—</b>			
<b>4—Taxes on Income other than Corporation Tax—</b>			
Collection of Taxes on Agricultural Income	150	6,66,472	6,66,622
<b>Total</b> ..	<b>150</b>	<b>6,66,472</b>	<b>6,66,622</b>
<b>9—Land Revenue—</b>			
Charges of administration .. ..	..	50,15,310	50,15,310
Management of Government Estates .. ..	..	1,09,457	1,09,457
Survey, Settlement and Record Operations .. ..	..	65,27,792	65,27,792
Land Records .. ..	..	54,628	54,628
Expenditure in connection with Ex-Zamin- dari Estates.	10,364	2,89,72,969	2,89,83,333
Assignments and Compensation .. ..	..	19,47,411	19,47,411
Works .. ..	..	21,309	21,309
<b>Total</b> ..	<b>10,364</b>	<b>4,26,48,876</b>	<b>4,26,59,240</b>
<b>10—State Excise Duties—</b>			
Superintendence .. ..	..	10,83,505	10,83,505
District Charges .. ..	362	40,96,519	40,96,881
Cost of opium supplied to State Excise Department.	..	49,535	49,535
<b>Total</b> ..	<b>362</b>	<b>52,29,559</b>	<b>52,29,921</b>
<b>11—Taxes on Vehicles—</b>			
Compensations to local bodies, etc. ..	4,50,000	..	4,50,000
<b>Total</b> ..	<b>4,50,000</b>	<b>..</b>	<b>4,50,000</b>
<b>12—Sales Tax—</b>			
<b>Collection Charges—</b>			
Taxes under the Bengal Finance (Sales Tax) Act, 1941.	..	30,16,497	30,16,497
<b>Total</b> ..	<b>..</b>	<b>30,16,497</b>	<b>30,16,497</b>

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

Heads.	Actuals for 1962-63.		
	Charged.	Voted.	Total.
<b>A—COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUE—</b>			
<b>13—Other Taxes and Duties—</b>			
<b>COLLECTION CHARGES—</b>			
Entertainment Tax .. .. .		1,54,495	1,54,495
Betting Tax .. .. .		10,000	10,000
Charges under the Electricity Acts .. .. .		8,32,482	8,32,482
Taxes on Entry of Goods in Local Area .. .. .		4,20,997	4,20,997
Development Schemes .. .. .		9,555	9,555
<b>Total</b> .. .. .		<b>14,27,529</b>	<b>14,27,529</b>
<b>14—Stamps—</b>			
<b>A—NON-JUDICIAL—</b>			
Superintendence .. .. .		1,03,767	1,03,767
Charges for the sale of stamps .. .. .		6,32,163	6,32,163
Cost of stamps supplied from Central Stamp Stores. .. .. .		2,55,295	2,55,295
<b>B—JUDICIAL—</b>			
Superintendence .. .. .		51,883	51,883
Charges for the sale of stamps .. .. .		68,316	68,316
Cost of stamps supplied from Central Stamp Stores. .. .. .		2,67,788	2,67,788
<b>Total</b> .. .. .		<b>13,79,212</b>	<b>13,79,212</b>
<b>15—Registration Fees—</b>			
Superintendence .. .. .		1,26,484	1,26,484
District Charges .. .. .	905	28,02,379	28,03,284
<b>Total</b> .. .. .	<b>905</b>	<b>29,28,863</b>	<b>29,29,768</b>
<b>Total—A—Collection of Taxes, Duties and other principal Revenue.</b>	<b>4,61,781</b>	<b>5,72,97,008</b>	<b>5,77,58,789</b>



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

Heads.	Actuals for 1962-63.		
	Charged.	Voted.	Total.
<b>B—DEBT SERVICES—</b>			
<b>16—Interest on Debt and other obligations—</b>			
<b>A—Interest on Public Debt and other obligations—</b>			
<b>1—INTEREST ON ORDINARY DEBT</b>			
<i>(i) Debt raised in India</i>			
<b>1. Interest on Permanent Loans—</b>			
3½ per cent. West Bengal Loan, 1962 ..	2,33,091	..	2,33,091
4 per cent. West Bengal Loan, 1963 ..	20,51,688	..	20,51,688
4 per cent. West Bengal Loan, 1964 ..	9,06,669	..	9,06,669
4 per cent. West Bengal Loan, 1967 ..	23,36,134	..	23,36,134
4 per cent. West Bengal Loan, 1968 ..	26,74,786	..	26,74,786
4½ per cent. West Bengal Loan, 1970 ..	22,33,963	..	22,33,963
4 per cent. West Bengal Loan, 1971 ..	33,84,178	..	33,84,178
4 per cent. West Bengal Loan, 1969 ..	24,75,304	..	24,75,304
4½ per cent. West Bengal Loan, 1972 ..	31,66,158	..	31,66,158
4½ per cent. West Bengal Loan, 1974 ..	15,55,485	..	15,55,485
<b>4. Other Items—</b>			
Management of Debt .. ..	84,375	..	84,375
Expenditure connected with the issue of new loans and sale of Securities held in the Cash Balance Investment Account.	48,599	..	48,599
<b>5. Interest on other loans .. ..</b>	<b>18,96,262</b>	<b>..</b>	<b>18,96,262</b>
<b>Total- 1—Interest on Ordinary Debt</b>	<b>2,30,46,692</b>	<b>..</b>	<b>2,30,46,692</b>
<b>2. INTEREST ON UNFUNDED DEBT—</b>			
<b>5. State Provident Funds—</b>			
Interest on General Provident Fund ..	41,06,538	..	41,06,538
Interest on Indian Civil Services Provident Fund.	68,885	..	68,885
Interest on Indian Civil Services (Non-European Members) Provident Fund.	34,998	..	34,998
Interest on All India Services Provident Funds.	1,00,071	..	1,00,071
Interest on Contributory Provident Funds	1,85,376	..	1,85,376
<b>Total—Interest on Unfunded Debt ..</b>	<b>44,95,868</b>	<b>..</b>	<b>44,95,868</b>

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

Heads.	Actuals for 1962-63.		
	Charged.	Voted.	Total.
<b>3.—INTEREST ON OTHER OBLIGATIONS—</b>			
Miscellaneous .. .. .	9,47,687	6,24,981	15,72,668
<b>Total—Interest on other obligations ..</b>	<b>9,47,687</b>	<b>6,24,981</b>	<b>15,72,668</b>
<b>Total 1, 2 and 3 .. .. .</b>	<b>2,84,90,247</b>	<b>6,24,981</b>	<b>2,91,15,228</b>
<b>B—INTEREST ON INTER-GOVERNMENT DEBT—</b>			
Interest on loans taken from the Central Government.	8,56,17,621	..	8,56,17,621
<b>D—TRANSFERS—</b>			
<i>Deduct—</i>			
Interest on Capital advanced to the Damodar Valley Corporation.	—3,16,33,470	..	—3,16,33,470
<b>Total ..</b>	<b>8,24,74,398</b>	<b>6,24,981</b>	<b>8,30,99,379</b>
<b>17—Appropriation for Reduction or Avoidance of Debt.</b>			
<b>Sinking Funds—</b>			
(i) 3½ per cent. West Bengal Loan, 1962	8,85,000	..	8,85,000
(ii) 4 per cent. West Bengal Loan, 1964	11,97,000	..	11,97,000
(iii) 4 per cent. West Bengal Loan, 1963	27,74,000	..	27,74,000
(iv) 4 per cent. West Bengal Loan, 1967	43,44,000	..	43,44,000
(v) 4 per cent. West Bengal Loan, 1968	39,81,000	..	39,81,000
(vi) 4½ per cent. West Bengal Loan, 1970	27,69,000	..	27,69,000
(vii) 4 per cent. West Bengal Loan, 1971	41,26,000	..	41,26,000
(viii) 4 per cent. West Bengal Loan, 1969	58,28,000	..	58,28,000
(ix) 4½ per cent. West Bengal Loan, 1972	43,22,000	..	43,22,000
<b>Total—Sinking Funds ..</b>	<b>3,02,26,000</b>	<b>..</b>	<b>3,02,26,000</b>

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

Heads.	Actuals for 1962-63.		
	Charged.	Voted.	Total.
<b>Depreciation Funds—</b>			
(i) 3½ per cent. West Bengal Loan, 1962	..	..	..
(ii) 4 per cent. West Bengal Loan, 1964	3,34,000	..	3,34,000
(iii) 4 per cent. West Bengal Loan, 1963	6,09,000	..	6,09,000
(iv) 4 per cent. West Bengal Loan, 1967	12,68,000	..	12,68,000
(v) 4 per cent. West Bengal Loan, 1968	11,41,000	..	11,41,000
(vi) 4½ per cent. West Bengal Loan, 1970	8,26,000	..	8,26,000
(vii) 4 per cent. West Bengal Loan, 1971	12,30,000	..	12,30,000
(viii) 4 per cent. West Bengal Loan, 1969	11,00,000	..	11,00,000
(ix) 4¼ per cent. West Bengal Loan, 1972	10,96,000	..	10,96,000
<b>Total—Depreciation Funds</b> ..	<b>76,04,000</b>	<b>..</b>	<b>76,04,000</b>
<b>Total</b> ..	<b>3,78,30,000</b>	<b>..</b>	<b>3,78,30,000</b>
<b>Total—B—Debt Services</b> ..	<b>12,03,04,398</b>	<b>6,24,981</b>	<b>12,09,29,379</b>

**C—ADMINISTRATIVE SERVICES—**

**18—Parliament and State Legislatures —**

**B—State Legislature—**

Legislative Council	..	..	34,261	3,07,587	3,41,848
Legislative Assembly	..	..	38,941	10,61,830	11,00,771
State Legislature Secretariat	..	..	..	8,25,978	8,25,978

**D—ELECTIONS—**

Other Election charges	..	..	..	15,75,960	15,75,960
<b>Total</b> ..	<b>73,202</b>	<b>37,71,355</b>	<b>38,44,557</b>		

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

Heads.	Actuals for 1962-63.		
	Charged.	Voted.	Total.
<b>C—ADMINISTRATIVE SERVICES—contd.</b>			
<b>19—General Administration—</b>			
<b>A—President, Vice-President, Heads of States, Cabinet and Ministers—</b>			
Emoluments of the Governor ..	66,000	..	66,000
Secretariat Staff of the Governor ..	1,86,928	..	1,86,928
Staff and Household of the Governor ..	2,12,895	..	2,12,895
Entertainment and Hospitality Expenses	29,380	46,460	75,840
Expenditure from Contract Allowances	1,38,498	..	1,38,498
Tour Expenses .. .. .	52,858	..	52,858
Ministers .. .. .	..	16,08,026	16,08,026
<b>C—Secretariat and Attached Offices—</b>			
Civil Secretariat .. .. .	..	1,76,21,255	1,76,21,255
Public Service Commission ..	4,51,590	..	4,51,590
Board of Revenue, Financial Commissioner and establishments .. .. .	..	6,72,518	6,72,518
Local Fund Audit Establishments .. .. .	..	5,80,288	5,80,288
<b>D—Commissioners—</b>			
Commissioners .. .. .	..	4,42,865	4,42,865
<b>E—District Administration—</b>			
General Establishments .. .. .	..	1,31,88,195	1,31,88,195
Sub-divisional Establishments .. .. .	..	32,75,218	32,75,218
Other Establishments .. .. .	..	91,662	91,662
<b>F—Works—</b>			
Original Works .. .. .	..	54,531	54,531
<b>G—Miscellaneous—</b>			
Discretionary Grants by Heads of States, etc.	24,996	58,316	83,312
Miscellaneous .. .. .	..	15,65,868	15,65,868
Rehabilitation Programme .. .. .	..	3,63,067	3,63,067
<b>Charges in England—</b>			
Share of cost of the High Commissioner's Establishment debitable to State Government.	...	5,000	5,000
<b>Total ..</b>	<b>11,63,145</b>	<b>3,95,73,269</b>	<b>4,07,36,414</b>

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

Heads.	Actuals for 1962-63.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>C—ADMINISTRATIVE SERVICES—contd.</b>			
<b>21—Administration of Justice—</b>			
High Courts .. .. .	37,05,083	..	37,05,083
Law Officers .. .. .	..	17,19,151	17,19,151
Administrator-General and Official Trustee	..	3,90,833	3,90,833
Sheriff and Reporter, Calcutta .. .	29,017	86,934	1,15,951
Official Assignee .. .. .	..	95,894	95,894
Official Receiver, Calcutta .. .. .	..	2,06,741	2,06,741
Coroner's Court .. .. .	..	20,453	20,453
Presidency Magistrate's Court .. .. .	..	6,77,272	6,77,272
Civil and Sessions Courts .. .. .	..	70,03,359	70,03,359
Courts of Small Causes .. .. .	..	4,20,553	4,20,553
Criminal Courts .. .. .	..	39,975	39,975
Pleadership and Muktearship Examination charges.	..	56	56
Charges in England—			
Other charges .. .. .	1,548	..	1,545
<hr/>			
Total .. .. .	37,35,645	1,06,61,221	1,43,96,866
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<b>22—Jails—</b>			
Jails .. .. .	..	1,05,80,314	1,05,80,314
Jail Manufactures .. .. .	..	5,58,438	5,58,438
Works .. .. .	..	2,348	2,348
<hr/>			
Total .. .. .	..	1,11,41,100	1,11,41,100
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STATEMENT No. 12.—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS.

Heads.	Actuals for 1962-63.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>C—ADMINISTRATIVE SERVICES—concl'd.</b>			
<b>23—Police—</b>			
Presidency Police .. ..		3,08,08,950	3,08,08,950
Superintendence .. ..		8,28,648	8,28,648
District Executive Force .. ..	6,605	5,99,38,039	5,99,44,644
Police Training Schools and Colleges .. ..		10,20,374	10,20,374
Village Police .. ..		1,75,738	1,75,738
Special Police .. ..		17,14,495	17,14,495
Railway Police .. ..		11,73,959	11,73,959
Criminal Investigation Department .. ..		32,97,262	32,97,262
Works .. ..		5,65,870	5,65,870
Miscellaneous .. ..	3,494	27,15,523	27,19,017
Charges in England—			
Other Charges .. ..		3,947	3,947
Total .. ..	10,099	10,22,42,805	10,22,52,904
<b>26—Miscellaneous Departments—</b>			
Inspector of Steam Boilers .. ..		2,66,036	(a) 2,66,036
Preservation and Translation of ancient manuscripts. .. ..		6,200	(a) 6,200
Administration of Indian Partnership Act, 1932. .. ..		23,056	23,056
Administration of Bengal Money Lenders Act, 1940. .. ..		19,826	19,826
Controller of Rents .. ..		4,34,863	4,34,863
Fire Services .. ..		49,38,480	49,38,480
Miscellaneous .. ..	2,468	1,81,78,889	1,81,81,357
Total .. ..	2,468	2,38,67,350	2,38,69,818
Total—C—Administrative Services .. ..	49,84,559	19,12,57,100	19,62,41,659

(a) According to the revised classification introduced from 1962-63, the expenditure pertaining to "Inspector of Steam Boilers" and "Preservation and Translation of ancient manuscripts" were to be booked under the major head "39-Miscellaneous Social and Developmental Organisations". The classification, adopted here (under the major head 26-Miscellaneous Department), follows the State Budget Estimates for 1962-63; the Government of West Bengal propose to adopt the revised classification from 1964-65.

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

Heads.	Actuals for 1962-63.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>D—SOCIAL AND DEVELOPMENTAL SERVICES—</b>			
<b>27—Scientific Department—</b>			
Grants-in-aid and Donations to Scientific Societies and Institutes.	..	74,000	74,000
Total	..	74,000	74,000
<b>28—Education—</b>			
<b>A—University—</b>			
Grants to Universities	.. ..	51,52,020	51,52,020
Government Arts Colleges	.. ..	53,81,251	53,81,251
Grants to non-Government Arts Colleges	..	17,95,836	17,95,836
Government Professional Colleges	.. ..	9,65,372	9,65,372
Grants to non-Government Professional Colleges.	..	73,847	73,847
<b>B—Secondary—</b>			
Government Secondary Schools	.. ..	25,28,882	25,28,882
Direct grants to non-Government Secondary Schools.	..	73,03,971	73,03,971
Grants to Local Bodies for Secondary Education.	..	50,18,000	50,18,000
<b>C—Primary—</b>			
Government Primary Schools	.. ..	..	..
Direct grants to non-Government Primary Schools.	..	21,12,271	21,12,271
Grants to Local bodies for primary education.	..	64,58,280	64,58,280
<b>D—Special—</b>			
Government Special Schools	.. ..	10,36,740	10,36,740
Direct grants to non-Government Special Schools.	..	6,71,248	6,71,248

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

Heads.	Actuals for 1962-63.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i></b>			
<b>28—Education—<i>concl.</i></b>			
<b>E—General—</b>			
Direction .. .. .		5,20,875	5,20,875
Inspection .. .. .		16,37,063	16,37,063
Scholarships .. .. .		5,53,822	5,53,822
Development Schemes .. .. .		18,95,99,518	18,95,99,518
Miscellaneous .. .. .		44,75,799	44,75,799
Works .. .. .		3,807	3,807
Amount transferred to the Fund for promotion of education amongst educationally backward classes. . . . .		11,24,000	11,24,000
Expenditure for promotion of education amongst educationally backward classes. . . . .		12,25,845	12,25,845
<i>Deduct</i> —Amount met from the Fund for promotion of education amongst educationally backward classes. . . . .		—11,24,000	—11,24,000
<b>Charges in England—</b>			
Leave Salaries and Deputation Pay .. .. .		13,255	13,255
Government Scholarships .. .. .		54,064	54,064
Other Charges .. .. .		15,597	15,597
	<b>Total</b> .. .. .	<b>23,35,97,363</b>	<b>23,35,97,363</b>
<b>29—Medical—</b>			
Medical Establishment .. .. .		56,78,345	56,78,345
Hospital and Dispensaries .. .. .		2,07,64,707	2,07,64,707
Grants for Medical purposes .. .. .		11,03,760	11,03,760
Medical Colleges and Schools .. .. .		28,21,600	28,21,600
Mental Hospital .. .. .		9,07,927	9,07,927
Chemical Examiner .. .. .		99,842	99,842
Provincialisation of Sadar and Sub-divisional Hospitals. . . . .		81,99,919	81,99,919
Works .. .. .		1,81,802	1,81,802
Employee's State Insurance Scheme .. .. .		15,09,220	15,09,220



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

Heads.	Actuals for 1962-63.		
	Charged.	Voted	Total.
	Rs.	Rs.	Rs.
<b>D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i></b>			
<b>29—Medical—<i>concl.</i></b>			
Miscellaneous .. .. .		3,74,149	3,74,149
Suspense .. .. .		—3,09,641	—3,09,641
Development Schemes .. .. .	4,250	4,02,39,480	4,02,43,730
Charges in England—			
Leave Salaries and Deputation pay .. .. .		1,961	1,961
Other charges .. .. .		2,400	2,400
<b>Total .. .. .</b>	<b>4,250</b>	<b>8,15,75,471</b>	<b>8,15,79,721</b>
<b>30—Public Health—</b>			
Public Health Establishment .. .. .	69,553	28,39,304	29,08,857
Grants for Public Health purposes .. .. .		80,656	80,656
Expenses in connection with epidemic diseases.		13,50,511	13,50,511
Bacteriological Laboratories .. .. .		3,55,978	3,55,978
Pasteur Institutes .. .. .		1,32,107	1,32,107
Leprosy .. .. .		1,45,093	1,45,093
Suspense .. .. .		—16,18,258	—16,18,258
Works — .. .. .		1,76,096	1,76,096
Development Schemes .. .. .		3,01,15,489	3,01,15,489
<b>Total .. .. .</b>	<b>69,553</b>	<b>3,35,76,976</b>	<b>3,36,46,529</b>
<b>31—Agriculture—</b>			
Direction .. .. .		4,79,342	4,79,342
Superintendence .. .. .		39,47,804	39,47,804
Experimental Farms .. .. .		4,56,317	4,56,317
Agricultural Demonstration and Propaganda including public exhibition and fairs.		6,38,805	6,38,805
Agricultural Experiments and Research .. .. .		16,76,438	16,76,438
Agricultural Education .. .. .		31,964	31,964
Botanical and other public Gardens .. .. .		6,35,111	6,35,111
Agricultural Development .. .. .		2,07,830	2,07,830
<i>Deduct</i> —Amount met from Reserve Funds and Deposits Accounts.		—84,251	—84,251
Grants-in-aid, contributions, etc. .. .. .		26,566	26,566
Fisheries .. .. .		26,87,193	26,87,193
Development Schemes .. .. .		4,24,78,959	4,24,78,959
<b>Total .. .. .</b>	<b>..</b>	<b>5,31,82,078</b>	<b>5,31,82,078</b>

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

Heads.	Actuals for 1962-63.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>D—SOCIAL AND DEVELOPMENTAL SERVICES—contd.</b>			
<b>33—Animal Husbandry—</b>			
Superintendence .. ..	..	10,02,272	10,02,272
Veterinary Education and Research .. ..	..	7,37,022	7,37,022
Subordinate Establishment .. ..	..	4,79,820	4,79,820
Hospitals and dispensaries .. ..	..	13,47,230	13,47,230
Breeding Operation .. ..	..	2,09,332	2,09,332
Prizes .. ..	..	1,009	1,009
Other charges .. ..	..	1,70,972	1,70,972
Development Schemes .. ..	..	39,62,661	39,62,661
	<b>Total .. ..</b>	<b>79,10,318</b>	<b>79,10,318</b>
<b>34—Co-Operation—</b>			
Superintendence .. ..	..	23,40,749	23,40,749
Grants-in-aid .. ..	..	1,595	1,595
Other Charges .. ..	..	8,534	8,534
Development Schemes .. ..	..	33,54,596	33,54,596
	<b>Total .. ..</b>	<b>57,05,474</b>	<b>57,05,474</b>
<b>35—Industries—</b>			
Industries .. ..	..	1,51,34,747	1,51,34,747
Cottage and Small Scale Industries .. ..	..	28,48,994	28,48,994
Salt .. ..	..	4,945	4,945
Cinchona Plantations .. ..	..	18,37,954	18,37,954
Development Schemes .. ..	..	1,44,65,669	1,44,65,669
Works .. ..	..	1,23,643	1,23,643
	<b>Total .. ..</b>	<b>3,44,15,952</b>	<b>3,44,15,952</b>

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

Heads.	Actuals for 1962-63.		
	<i>Charged.</i>	<i>Voted.</i>	<i>Total.</i>
	Rs.	Rs.	Rs.
<b>D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i></b>			
<b>37—Community Development Projects, National Extension Service and Local Development Works—</b>			
<b>A—Community Development Projects—</b>			
Supervision .. .. .	..	3,70,630	3,70,630
Project/Block Head-quarters .. .. .	..	55,33,518	55,33,518
Animal Husbandry and Agricultural Extension. .. .. .	..	13,28,816	13,28,816
Health and Rural Sanitation .. .. .	..	11,86,374	11,86,374
Education .. .. .	..	9,38,026	9,38,026
Social Education .. .. .	..	13,13,383	13,13,383
Communication .. .. .	..	22,08,330	22,08,330
Rural Arts, Crafts and Industries .. .. .	..	27,91,117	27,91,117
Suspense .. .. .	..	-3,41,608	-3,41,608
<b>B—National Extension Service—</b>			
Recurring expenditure on Personnel retained on National Extension Service Pattern. .. .. .	..	99,05,838	99,05,838
<b>C—Local Development Works—</b>			
District Establishment .. .. .	..	3,60,930	3,60,930
Water-supply .. .. .	..	12,40,106	12,40,106
Roads and Buildings including small bridges and culverts. .. .. .	..	14,119	14,119
<b>Total</b> .. .. .	..	<b>2,68,49,579</b>	<b>2,68,49,579</b>
<b>38—Labour and Employment—</b>			
Labour .. .. .	..	8,58,424	8,58,424
Factories .. .. .	..	4,44,823	4,44,823
Employment and Training .. .. .	..	8,01,589	8,01,589
Miscellaneous .. .. .	..	4,59,750	4,59,750
Development Scheme .. .. .	..	6,23,012	6,23,012
<i>Deduct</i> —Amount met from Reserve Fund and Deposit Account— .. .. .	..	-25,903	-25,903
<b>Total</b> .. .. .	..	<b>31,61,695</b>	<b>31,61,695</b>

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

Heads.	Actuals for 1962-63.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>D—SOCIAL AND DEVELOPMENTAL SERVICES—concl'd.</b>			
<b>39—Miscellaneous Social and Developmental Organisations—</b>			
State Statistics .. ..	..	1,36,388	1,36,388
Suspense .. ..	..	6,99,442	6,99,442
Miscellaneous .. ..	..	48,05,243	48,05,243
Welfare of Scheduled Tribes, Castes and other Backward Classes.	..	3,27,261	3,27,261
Development Schemes .. ..	1,588	1,24,30,656	1,24,32,244
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Total ..	1,588	1,83,98,990	1,84,00,578
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Total—D—Social and Developmental Services.	75,391	49,84,47,896	49,85,23,287
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<b>E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEME—</b>			
<b>42—Multipurpose River Schemes—</b>			
<b>B—Interest—</b>			
Kansabati Reservoir Project .. ..	..	33,75,674	33,75,674
Mayurakshi Reservoir Project .. ..	..	65,72,696	65,72,696
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Total ..	..	99,48,370	99,48,370
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<b>C—Other Revenue Expenditure—</b>			
Investigation on Multipurpose River Schemes.	..	..	..
Preliminary Expenses .. ..	..	34,36,421	34,36,421
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Total ..	..	1,33,84,791	1,33,84,791
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STATEMENT No. 12.—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS.

Heads.	Actuals for 1962-63.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—contd.</b>			
<b>43—Irrigation, Navigation, etc. (Commercial)—</b>			
<b>A—Irrigation Works—</b>			
<b>(b) Unproductive Works—</b>			
<b>(i) Working Expenses—</b>			
Extension and Improvements .. ..	..	9,560	9,560
Maintenance and Repairs .. ..	..	8,34,874	8,34,874
Establishment .. ..	..	7,09,823	7,09,823
Tools and Plant .. ..	..	27,621	27,621
<b>(ii) Interest—</b>			
Interest .. ..	..	10,64,645	10,64,645
<b>Total—A—Irrigation Works .. ..</b>	<b>..</b>	<b>26,46,523</b>	<b>26,46,523</b>
<b>B—Navigation, Embankment and Drainage Works—</b>			
<b>(b) Unproductive Works—</b>			
<b>(i) Working Expenses—</b>			
Maintenance and Repairs .. ..	..	14,69,389	14,69,389
Establishment .. ..	..	3,74,540	3,74,540
Tools and Plant .. ..	..	38,711	38,711
<b>(ii) Interest—</b>			
Interest .. ..	..	12,12,483	12,12,483
<b>Total—B—Navigation, etc. .. ..</b>	<b>..</b>	<b>30,95,123</b>	<b>30,95,123</b>
<b>Total .. ..</b>	<b>..</b>	<b>57,41,646</b>	<b>57,41,646</b>

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

Heads.	Actuals for 1362-63-		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—contd.</b>			
<b>44—Irrigation Navigation, Embankment and Drainage Works (Non-Commercial)—</b>			
<b>A—Irrigation Works—</b>			
(i) Works—			
Maintenance and Repairs .. .. .	..	31,002	31,002
Establishment .. .. .	..	44,092	44,092
Tools and Plant .. .. .	..	555	555
Development Schemes .. .. .	243	4,75,711	4,75,954
<b>Total</b> .. .. .	<b>243</b>	<b>5,51,360</b>	<b>5,51,603</b>
(ii) Miscellaneous Expenditure—			
Establishment .. .. .	..	8,28,480	8,28,480
Tools and Plant .. .. .	..	40,924	40,924
Other Charges .. .. .	..	41,74,139	41,74,139
Suspense .. .. .	..	12,094	12,094
<b>Total</b> .. .. .	<b>..</b>	<b>50,55,637</b>	<b>50,55,637</b>
<b>Total—A—Irrigation Works</b> .. .. .	<b>243</b>	<b>56,06,997</b>	<b>56,07,240</b>
<b>B—Navigation, Embankment and Drainage Works—</b>			
(i) Works—			
Works .. .. .	..	73,948	73,948
Extension and Improvements .. .. .	..	35,306	35,306
Maintenance and Repairs .. .. .	..	1,31,00,583	1,31,00,583
Establishment .. .. .	..	26,16,221	26,16,221
Tools and Plant .. .. .	..	2,10,936	2,10,936
Suspense .. .. .	..	—3,23,063	—3,23,063
Development Schemes .. .. .	..	23,16,661	23,16,661
<b>Total</b> .. .. .	<b>..</b>	<b>1,80,30,592</b>	<b>1,80,30,592</b>

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

Heads.	Actuals for 1962-63.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—concl'd.</b>			
<b>44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)— concl'd.</b>			
<b>B—Navigation, Embankment and Drainage Works—</b>			
<b>(ii) Miscellaneous Expenditure—</b>			
Establishment .. .. .		39,710	39,710
Tools and Plant .. .. .		4,805	4,805
Other Charges .. .. .		2,37,655	2,37,655
Grants-in-aid .. .. .		3,271	3,271
<b>Total .. .. .</b>		<b>2,85,441</b>	<b>2,85,441</b>
<b>Total—B—Navigation, etc. .. .. .</b>		<b>1,83,16,033</b>	<b>1,83,16,033</b>
<b>Total—A—Irrigation, etc. .. .. .</b>	<b>243</b>	<b>56,06,997</b>	<b>65,07,240</b>
<b>Grand Total .. .. .</b>	<b>243</b>	<b>2,39,23,030 -</b>	<b>2,39,23,273</b>
<b>Total—E—Multipurpose River Schemes, Irrigation and Electricity Schemes.</b>	<b>243</b>	<b>4,30,49,467</b>	<b>4,30,49,710</b>

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

Heads.	Actuals for 1962-63.		
	<i>Charged.</i>	<i>Voted.</i>	<i>Total.</i>
	Rs.	Rs.	Rs.
<b>F—PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS.—</b>			
<b>50—Public Works—</b>			
Original Works—Building—			
Land Revenue .. .. .	..	3,889	3,889
State Excise Duties .. .. .	..	2,631	2,631
Other Taxes and Duties .. .. .	..	3,638	3,638
Registration .. .. .	..	11,060	11,060
General Administration .. .. .	..	22,760	3,56,492
Administration of Justice .. .. .	..	91,271	91,271
Jails .. .. .	..	28,753	28,753
Police .. .. .	..	1,18,517	1,18,517
Education .. .. .	..	47,662	47,662
Medical .. .. .	..	78,280	78,280
Agriculture .. .. .	..	1,411	1,411
Animal Husbandry .. .. .	..	1,604	1,604
Industries .. .. .	..	15,153	15,153
Public Works .. .. .	..	18,087	18,087
Stationery and Printing .. .. .	..	4,351	4,351
Miscellaneous Departments .. .. .	..	42,298	42,298
Original Works—Communications .. .. .	..	92,30,423	92,30,423
Original Works—Miscellaneous .. .. .	..	1,608	1,608
Repairs—Buildings—			
Land Revenue .. .. .	..	54,490	54,490
State Excise .. .. .	..	40,565	40,565
Other Taxes and Duties .. .. .	..	23,564	23,564
Registration .. .. .	..	60,740	60,740
General Administration .. .. .	..	6,66,712	17,57,128
Administration of Justice .. .. .	..	6,08,305	6,08,305



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

Heads.	Actuals for 1962-63.		
	Charged.	Voted.	Total.
<b>F—PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENT—contd.</b>			
<b>50—Public Works—contd.</b>			
Jails .. .. .		9,51,168	9,51,168
Police .. .. .		16,67,758	16,67,758
Ports and Pilotage .. .. .		3,747	3,747
Education .. .. .		10,62,300	10,62,300
Medical .. .. .		19,02,119	19,02,119
Public Health .. .. .		13,104	13,104
Agriculture .. .. .		1,28,141	1,28,141
Animal Husbandry .. .. .		61,295	61,295
Co-operation .. .. .		10	10
Industries .. .. .		1,35,819	1,35,819
Public Works .. .. .		7,60,957	7,60,957
Stationery and Printing .. .. .		44,962	44,962
Miscellaneous Departments .. .. .		14,60,663	14,60,663
Communications .. .. .		1,31,02,246	1,31,02,246
Miscellaneous .. .. .		64,830	64,830
Establishment .. .. .	1,31,638	55,06,607	56,38,245
Tools and Plant .. .. .	4,816	13,05,560	13,10,376
Furniture .. .. .		17,796	17,796
Grants-in-aid .. .. .	6,33,231	27,18,117	33,51,348
Suspense .. .. .	14,054	—74,64,736	—74,50,682
Development Schemes .. .. .		1,34,56,804	1,34,56,804
<i>Deduct</i> —Amount met from Subventions from Central Road Fund .. .. .		—51,87,953	—51,87,953
<b>Total ..</b>	<b>14,73,211</b>	<b>4,43,22,234</b>	<b>4,57,95,445</b>
<b>Total—F—Public Works (including Roads) and Schemes of Miscellaneous Public Improve- ments .. .. .</b>	<b>14,73,211</b>	<b>4,43,22,234</b>	<b>4,57,95,445</b>

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

Heads.	Actuals for 1962-63.		
	Charged.	Voted.	Total.
<b>G—TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS)—</b>			
<b>53—Ports and Pilotage—</b>			
Charges for Pooled Launches .. ..	..	10,34,087	10,34,087
Ports Establishments .. ..	..	1,19,104	1,19,104
Miscellaneous .. ..	..	3,35,475	3,35,475
Works .. ..	..	24,248	24,248
	<b>Total .. ..</b>	<b>15,12,914</b>	<b>15,12,914</b>
<b>Total—G—Transport and Communications .. ..</b>	<b>.. ..</b>	<b>15,12,914</b>	<b>15,12,914</b>
<b>I—MISCELLANEOUS—</b>			
<b>64—Famine Relief</b>			
<b>A—Famine Relief—</b>			
Salaries and Establishment .. ..	382	45,96,608	45,96,990
Gratuitious Relief .. ..	..	2,71,62,167	2,71,62,167
Miscellaneous .. ..	..	1,48,13,032	1,48,13,032
Rehabilitation Programme .. ..	..	20,97,024	20,97,024
Works .. ..	..	1,10,099	1,10,099
<i>Deduct—Amount transferred from the West Bengal Famine Insurance Fund .. ..</i>	..	—80,00,000	—80,00,000
<b>B—Transfer to West Bengal—Famine Insurance Fund .. ..</b>	..	80,00,000	80,00,000
	<b>Total .. ..</b>	<b>382 4,87,78,930</b>	<b>4,87,79,312</b>

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

Heads.	Actuals for 1962-63.		
	Charged.	Voted.	Total.
<b>I—MISCELLANEOUS—contd.</b>			
<b>65—Pensions and other Retirement benefits—</b>			
Superannuation and retired allowances	2,32,510	1,50,49,642	1,52,82,152
Compassionate Allowances .. .. .	..	60,677	60,677
Gratuities .. .. .	..	29,53,582	29,53,582
Pensions for distinguished and meritorious services .. .. .	..	32,509	32,509
Allowances and gratuities to Political sufferers, their families and institutions .. .. .	..	4,01,971	4,01,971
Donations to Provident Funds .. .. .	..	2,01,052	2,01,052
Equated payments on account of Capital Outlay on Sterling Pensions to the Government of India .. .. .	..	2,92,340	2,92,340
Charges in England—			
Indian Civil Service .. .. .	..	4,920	4,920
Other Civil Services in India .. .. .	..	67,461	67,461
Compassionate Allowances .. .. .	..	1,586	1,586
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments and concerns .. .. .	..	-4,40,574	-4,40,574
Total ..	2,32,510	1,86,25,166	1,88,57,676
<b>67—Privy Purses and Allowances of Indian Rulers—</b>			
Privy Purses and Allowances of Rulers of Integrated States and Allowances of their relatives and servants.			
I—Integrated States .. .. .	..	1,33,086	1,33,086
Charges in England—			
Allowances for Relatives of the Ruler of Cooch Behar .. .. .	..	17,080	17,080
Total ..	..	1,50,166	1,50,166

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

Heads.	Actuals for 1962-63.		
	Charged.	Voted.	Total.
<b>I—MISCELLANEOUS—contd.</b>			
<b>68—Stationery and Printing—</b>			
<b>I—Stationery—</b>			
Stationery Offices and Stores .. ..	..	2,41,807	2,41,807
Purchase of Stationery Stores .. ..	..	37,47,506	37,47,506
Discount on plain paper used with stamps .. ..	..	13,029	13,029
Purchase of plain paper used with Stamps .. ..	..	49,479	49,479
<i>Deduct</i> —Value of Stationery supplied to other Governments and paying Departments .. ..	..	-4,82,975	-4,82,975
<b>II—Printing—</b>			
Government Presses .. ..	..	48,36,036	48,36,036
Printing at Private Presses .. ..	..	1,15,482	1,15,482
Cost of printing work done by other Governments.. ..	..	12,471	12,471
<b>Charges in England—</b>			
Press and Forms Stores proper .. ..	..	5,241	5,241
<b>Total</b> .. ..	..	<b>85,38,076</b>	<b>85,38,076</b>
<b>70—Forest—</b>			
Conservancy and Works .. ..	..	41,23,000	41,23,000
Establishment .. ..	..	50,32,437	50,32,437
Grants-in-aid, contributions, etc. .. ..	..	2,580	2,580
Development Schemes .. ..	..	52,26,613	52,26,613
<b>Total</b> .. ..	..	<b>1,43,84,630</b>	<b>1,43,84,630</b>

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

Heads.	Actuals for 1962-63.		
	Charged.	Voted.	Total.
<b>I—MISCELLANEOUS—concl'd.</b>			
<b>71—Miscellaneous—</b>			
Donations for charitable purposes .. ..	..	3,05,579	3,05,579
Special Commissions of Enquiry .. ..	..	36,020	36,020
Petty Establishments .. ..	..	21,40,402	21,40,402
Irrecoverable temporary loans and ad- vances written-off .. ..	..	547	547
Grants-in-aid, Contributions, etc. ..	6,38,040	3,49,54,293	3,55,92,333
Expenditure on displaced persons and minorities .. ..	1,449	1,73,77,065	1,73,78,514
Miscellaneous and unforeseen charges ..	9,386	73,09,190	73,18,526
Development Schemes .. ..	..	1,39,46,027	1,39,46,027
Loss or gain by Exchange .. ..	..	765	765
Total .. ..	6,48,825	7,60,69,888	7,67,18,713
Total—I—Miscellaneous .. ..	8,81,717	16,65,46,856	16,74,28,573
<b>K—EXTRAORDINARY ITEMS—</b>			
<b>78—Pre-partition payments—</b>			
Claims passed by the Application Com- mittee .. ..	..	51,556	51,556
Total .. ..	..	51,556	51,556
<b>78A—Expenditure Connected with National Emergency—</b>			
<i>Civil Defence—</i>			
Air Raid precautions .. ..	..	3,29,335	3,29,335
Miscellaneous .. ..	..	44,817	44,817
<i>Other Expenditure—</i>			
Miscellaneous .. ..	..	36,42,134	36,42,134
Total .. ..	..	40,16,286	40,16,286
Total—K—Extra-ordinary Items .. ..	..	40,67,842	40,67,842
Grand Total—Expenditure within the Revenue Account .. ..	12,81,81,300	1,00,71,26,298	1,13,53,07,598

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

Heads.	Actuals for 1962-63.		
	Charged.	Voted.	Total.
<b>AA—CAPITAL ACCOUNT OF SECURITY PRINTING PRESS AND COMPENSATION ON THE ABOLITION OF ZAMINDARI SYSTEM OUTSIDE THE REVENUE ACCOUNT—</b>			
<b>32—Payment of Compensation to Land Holders, etc., on the abolition of the Zamindari System—</b>			
Compensation .. .. .	..	2,14,44,060	2,14,44,060
<b>Total</b> .. .. .	..	<b>2,14,44,060</b>	<b>2,14,44,060</b>
<b>DD—CAPITAL ACCOUNT OF SOCIAL AND DEVELOPMENTAL SERVICES OUTSIDE THE REVENUE ACCOUNT—</b>			
<b>95—Capital Outlay on Schemes of Agricultural Improvement and Research—</b>			
Jute Seed Multiplication Farm, Bhajanghat .. .. .	..	1,39,596	1,39,596
<b>Development Schemes—</b>			
Sisal Plantation at Rajnagar .. .. .	..	19,131	19,131
Agricultural Demonstration Farm .. .. .	..	1,30,528	1,30,528
Seed Multiplication Farms .. .. .	..	5,66,211	5,66,211
Mango Research Sub-Station at Malda .. .. .	..	12,946	12,946
Deep Tubewell .. .. .	..	86,70,864	86,70,864
Plant Protection .. .. .	..	6,000	6,000
Establishment of Research, Testing and training centre at Burdwan .. .. .	..	35,075	35,075
Lift Irrigation from Rivers and Beels .. .. .	..	8,920	8,920
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. .. .	..	<i>-1,34,700</i>	<i>-1,34,790</i>
<b>Total</b> .. .. .	..	<b>94,54,481</b>	<b>94,54,481</b>

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

Heads.	Actuals for 1962-63.		
	Charged.	Voted.	Total.
<b>DD—CAPITAL ACCOUNT OF SOCIAL AND DEVELOPMENT SERVICES OUTSIDE THE REVENUE ACCOUNT—contd.</b>			
<b>96—Capital Outlay on Industrial Development—</b>			
Investments in Government Commercial Undertakings—			
Development of Salt Production .. .. .	..	16,853	16,853
Investment in other Commercial Undertakings—			
Investment in shares of Co-operative Organisation .. .. .	..	19,88,550	19,88,550
Development Schemes—			
Development of Consumers Co-operative Society .. .. .	..	40,100	40,100
Industrial Estate at Kalyani .. .. .	..	—10,97,838	—10,97,838
Establishment of two new Estates .. .. .	..	2,42,949	2,42,949
Development of Fishery Society .. .. .	..	79,400	79,400
Coal Mining .. .. .	..	75,598	75,598
Development of Agricultural Marketing Society .. .. .	..	10,54,760	10,54,760
Centrally Sponsored Consumers Society Investment in the share capital of the West Bengal Small Industries Corporation .. .. .	..	4,41,000	4,41,000
State Participation in share Capital of the West Bengal State Handloom Weavers Society Ltd. .. .. .	..	10,00,000	10,00,000
Establishment of Industrial Estates, Howrah .. .. .	..	2,00,000	2,00,000
Contribution to the share capital of State Warehousing Corporation .. .. .	..	13,69,253	13,69,253
Industrial Estate at Saktigarh .. .. .	..	5,00,000	5,00,000
Establishment of eight Small Estates .. .. .	..	7,343	7,343
Industrial Estate at Siliguri .. .. .	..	25,862	25,862
Industrial Estate at Siliguri .. .. .	..	2,77,702	2,77,702
Deduct—Receipts and Recoveries on Capital Account .. .. .	..	—38,982	—38,982
Total .. .. .	..	61,82,550	61,82,550
<b>EE—CAPITAL ACCOUNT OF MULTI-PURPOSE RIVER SCHEMES IRRIGATION AND ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT—</b>			
<b>98—Capital Outlay on Multipurpose River Schemes—</b>			
Development Schemes—Mayurakshi Reservoir Project—			
Messanjore Dam-Works .. .. .	..	98,125	98,125
Tools and Plant .. .. .	..	—6	—6
Suspense .. .. .	..	25,494	25,494
Deduct—Receipt and Recoveries on Capital Account .. .. .	..	—398	—398
Total .. .. .	..	1,23,215	1,23,215

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

Heads.	Actuals for 1962-63.		
	Charged.	Voted.	Total.
<b>EE—CAPITAL ACCOUNT OF MULTIPURPOSE RIVER SCHEMES IRRIGATION AND ELECTRICITY SCHEME OUTSIDE THE REVENUE ACCOUNT.</b>			
<b>98—Capital outlay on Multipurpose River Schemes—concl'd.</b>			
<b>Barrage and Irrigation—</b>			
Works .. .. .	..	13,89,527	13,89,527
Tools and Plant .. .. .	..	32,208	32,208
Suspense .. .. .	..	—3,35,569	—3,35,569
<i>Deduct—Receipt and Recoveries on Capital Account</i> .. .. .	..	—26,654	—26,654
<b>Total</b> .. .. .	..	<b>10,59,512</b>	<b>10,59,512</b>
<b>Total—Mayurakshi, etc.</b> .. .. .	..	<b>11,82,727</b>	<b>11,82,727</b>
<b>Kansabati Reservoir Project—</b>			
Works .. .. .	..	2,61,23,128	2,61,23,128
Establishment .. .. .	..	15,89,436	15,89,436
Tools and Plant .. .. .	..	1,68,463	1,68,463
Suspense .. .. .	..	—37,79,608	—37,79,608
<i>Deduct—Receipt and Recoveries on Capital Account</i> .. .. .	..	—1,01,227	—1,01,227
<b>Total</b> .. .. .	..	<b>2,40,00,192</b>	<b>2,40,00,192</b>
<b>Total—Kansabati, etc.</b> .. .. .	..	<b>2,40,00,192</b>	<b>2,40,00,192</b>
<b>Damodar Valley Project—</b>			
<b>I—Advance to Damodar Valley Corporation—</b>			
Amount Advanced .. .. .	..	4,53,26,000	4,53,26,000
<i>Deduct—Government share of the Capital Outlay on the Damodar Valley Project</i> .. .. .	..	—4,84,30,175	—4,84,30,175
<b>II—Government share of the Capital Outlay on the Damodar Valley Project .. .. .</b>			
.. .. .	..	4,84,30,175	4,84,30,175
<b>Total—Damodar Valley, etc.</b> .. .. .	..	<b>4,53,26,000</b>	<b>4,53,26,000</b>
<b>Total—98—Capital Outlay on Multipurpose, etc.</b> .. .. .	..	<b>7,05,08,919</b>	<b>7,05,08,919</b>



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

Heads.	Actuals for 1962-63.			
	Charged.	Voted.	Total.	
<b>EE—CAPITAL ACCOUNT OF MULTI— PURPOSE RIVER SCHEMES IRRIGA— TION AND ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT.</b>				
<b>99—Capital Outlay on Irrigation, Navigation Embankment and Drainage Works (Com mercial)—</b>				
<b>A—Irrigation Works</b>				
<b>(2) Unproductive—</b>				
Extraordinary Replacement .. .. .	..	..	—2,00,817	—2,00,817
Works .. .. .	..	..	6,01,533	6,01,533
Establishment .. .. .	..	..	28,499	28,499
Tools and Plant .. .. .	..	..	6,030	6,030
<b>Total .. .. .</b>	..	..	<b>4,35,245</b>	<b>4,35,245</b>
<b>B—Navigation, Embankment and Drainage Works—Development Schemes—</b>				
<b>(2) Unproductive—</b>				
Works .. .. .	..	..	16,95,943	16,95,943
Establishment .. .. .	..	..	2,64,749	2,64,749
Tools and Plant .. .. .	..	..	40,584	40,584
<b>Total .. .. .</b>	..	..	<b>20,01,276</b>	<b>20,01,276</b>
<b>Total .. .. .</b>	..	..	<b>24,36,521</b>	<b>24,36,521</b>
<b>100—Capital Outlay on Irrigation Naviga— tion, Embankment and Drainage Works (Non-Commercial)—Development Scheme—</b>				
<b>A—Irrigation Works—Works .. .. .</b>				
<b>Total .. .. .</b>	..	..	<b>54,262</b>	<b>54,262</b>
<b>B—Navigation, Embankment and Drain— age Works—Development Schemes—</b>				
Works .. .. .	..	..	55,67,670	55,67,670
Establishment .. .. .	..	..	10,56,663	10,56,663
Tools and Plant .. .. .	..	..	1,36,254	1,36,254
<b>Total—B—Navigation, etc., Works .. .. .</b>	..	..	<b>67,60,587</b>	<b>67,60,587</b>
<b>Total .. .. .</b>	..	..	<b>68,14,849</b>	<b>68,14,849</b>

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

Heads.	Actuals for 1962-63.		
	Charged.	Voted.	Total.
<b>FF—CAPITAL ACCOUNT OF PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS OUTSIDE THE REVENUE ACCOUNT.</b>			
<b>103—Capital Outlay on Public Works—</b>			
Original Works—Buildings—			
Land Revenue .. .. .		17,270	17,270
Excise .. .. .		4,995	4,995
Other Taxes and Duties .. .. .		1,062	1,062
Registration .. .. .		17,906	17,906
General Administration .. .. .		22,62,397	22,62,397
Administration of Justice .. .. .		2,92,966	2,92,966
Jails .. .. .		12,01,213	12,01,213
Police .. .. .		64,24,578	64,24,578
Education .. .. .		— 221	— 221
Medical .. .. .		7,586	7,586
Agriculture .. .. .		11,318	11,318
Animal Husbandry .. .. .		63,070	63,070
Co-operation .. .. .		24,501	24,501
Industries .. .. .		4,071	4,071
Miscellaneous Department .. .. .		1,13,133	1,13,133
Public Works .. .. .		1,09,912	1,09,912
Stationery Printing .. .. .		13,494	13,494
Road Development Department .. .. .		1,07,904	1,07,904
Original Works Communications .. .. .	1,66,540	3,15,27,312	3,16,93,852
Original Works Miscellaneous .. .. .		4,835	4,835
Establishment .. .. .		37,80,061	37,80,061
Tools and Plant .. .. .		35,69,665	35,69,665
Suspense .. .. .		— 15,02,762	— 15,02,762
Development Scheme .. .. .		2,87,09,554	2,87,09,554
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. .. .		— 5,83,960	— 5,83,960
<b>Total</b> .. .. .	<b>1,66,540</b>	<b>7,61,81,860</b>	<b>7,63,48,400</b>

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

Heads.	Actuals for 1962-63.		
	Charged.	Voted.	Total.
<b>109—Capital Account of Other Works outside the Revenue Account.</b>			
<b>Development Schemes—</b>			
Kanchrapara Area Development Scheme	25,270	— 18,96,179	— 18,70,909
Salt Lake Reclamation Scheme .. ..	..	1,42,59,176	1,42,59,176
Development and Administration of Industries at Durgapur .. ..	..	8,68,90,941	8,68,90,941
Housing Schemes .. ..	..	1,88,03,842	1,88,03,842
Other Schemes .. ..	..	70,98,742	70,98,742
Remodelling of Calcutta Corporation Outfall from Bontola to Kulti ..	..	8,12,877	8,12,877
Expenditure on Displaced Persons ..	—	1,29,49,062	1,29,49,062
Community Development Project .. ..	..	34,05,498	34,05,498
Development of Digha .. ..	..	32,473	32,473
Rural Health Centre .. ..	..	55,890	55,890
Expansion and Establishment of T. B. Hospitals .. ..	..	1,55,710	1,55,710
<b>Total ..</b>	<b>25,270</b>	<b>14,25,68,032</b>	<b>14,25,93,302</b>

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

Heads.	Actuals for 1962-63.		
	Charged.	Voted.	Total.
<b>GG—CAPITAL ACCOUNT OF TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS) OUTSIDE THE REVENUE ACCOUNT—</b>			
<b>114—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account—</b>			
<b>(A) Road Transport—</b>			
Motor Transport Services .. .. .		12,97,469	12,97,469
<b>Total</b> .. .. .		<b>12,97,469</b>	<b>12,97,469</b>
<b>II—Miscellaneous Capital Account Outside the Revenue Account—</b>			
<b>120—Payments of Commuted Value of Pensions—</b>			
Payments in India .. .. .		6,47,567	6,47,567
Deduct—Amount recovered from other Governments .. .. .		—8,217	—8,217
<b>Total</b> .. .. .		<b>6,39,350</b>	<b>6,39,350</b>
<b>124—Capital Outlay on Schemes of Government Trading—</b>			
N—Grain Supply Schemes .. .. .	18,787	—7,77,965	—7,59,178
C—Other Miscellaneous Schemes .. .. .		9,68,234	9,68,234
<b>Greater Calcutta Milk Supply Schemes—</b>			
Schemes for establishment of Colonies, Distribution of Milk and Milk products .. .. .		10,32,822	10,32,822
Development Schemes .. .. .		55,15,048	55,15,048
<b>Total</b> .. .. .	<b>18,787</b>	<b>67,38,139</b>	<b>67,56,926</b>
<b>Total—Capital Expenditure outside the Revenue Account</b> .. .. .	<b>2,10,597</b>	<b>34,42,66,230</b>	<b>34,44,76,827</b>
<b>Total—Expenditure</b> .. .. .	<b>12,83,91,897</b>	<b>1,35,13,92,528</b>	<b>1,47,97,84,425</b>

**STATEMENT No. 13.—DETAILED STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR.**

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
<b>92—Payment of Compensation to land holders, etc. on the Abolition of the Zamindari System—</b>	2,14,44,060	10,19,93,195
<b>95—Capital outlay on Schemes of Agricultural Improvement and Research—</b>		
Establishment of Seed Multiplication Farms ..	5,66,211	42,81,537
Deep Tubewell Irrigation .. ..	86,70,864	86,70,864
Greater Calcutta Milk Supply Scheme ..	..	43,59,096
Other Schemes/Works .. ..	2,17,406	1,03,28,055
<b>Total ..</b>	<b>94,54,481</b>	<b>2,76,39,552</b>
<b>96—Capital Outlay on Industrial Development—Development Programmes—</b>		
Investment in share of Kalyani Spinning Mill ..	..	1,40,00,000
Scheme for Industrial Centres .. ..	..	46,29,118
Industrial Estate at Kalyani .. ..	-10,97,838	36,91,798
Scheme for setting up of three spinning mills ..	..	65,91,151
West Bengal Finance Corporation .. ..	..	31,77,000
Other Schemes/Works .. ..	73,19,370	2,33,22,419
Deduct—Receipts and recoveries on Capital Account ..	-38,982	-67,38,230
<b>Total ..</b>	<b>61,82,550</b>	<b>4,86,73,256</b>
Investment in shares of West Bengal Provincial Co-operative Bank Ltd. .. ..	..	(b)15,00,000
<b>Total ..</b>	<b>61,82,550</b>	<b>5,01,73,256</b>
Deduct—Amount met from ordinary revenue ..	..	-15,00,000
Net Amount outside the Revenue Account ..	61,82,550	4,86,73,256

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

**STATEMENT No. 13.—DETAILED STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR.**

Nature of Expenditure.				Expenditure during the year.	Expenditure to end of the year.
<b>98—Capital Outlay on Multipurpose River Schemes—</b>					
Mayurakshi Reservoir Project	..	..	..	11,82,727	15,52,19,894
Kansabati Reservoir Project	..	..	..	2,40,00,192	9,15,09,302
Damodar Valley Project—					
I—Advances to Damodar Valley Corporation—					
Amount Advanced	..	..	..	4,53,26,000	91,68,65,633
<i>Deduct</i> —Government share of Capital Outlay on Damodar Valley Project	..	..	..	-4,84,30,175	-90,73,46,133
II—Government share of the Capital Outlay on the Damodar Valley Project	..	..	..	4,84,30,175	90,73,46,133
Total				7,05,08,919	1,16,35,94,829
<b>99—Capital outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—</b>					
A—Irrigation Works—					
(2) <i>Unproductive</i> —					
Midnapore Canal	..	..	..	..	83,06,728
Bakreswar Irrigation Scheme	..	..	..	..	7,01,399
Damodar Canal	..	..	..	-2,96,282	1,28,37,143
Other Schemes/Works	..	..	..	7,31,527	(d)34,16,089
Total—A—Irrigation Works				4,35,245	2,52,61,359

(d) Includes correction *pro-forma* of Rs. 26,84,562 being the expenditure on "Karatowa-Talma Irrigation Scheme" to the end of 1961-62, erroneously shown under "B—Navigation, Embankment and Drainage Works" in previous years.

**STATEMENT No. 13.—DETAILED STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR.**

Nature of expenditure	Expenditure during the year		Expenditure to end of the year	
	Rs.		Rs.	
<b>B—Navigation, Embankment and Drainage Works—</b>				
<b>(2) Unproductive—</b>				
Sonarpur Arapanch Drainage Scheme .. ..	1,747		94,02,631	
Bagjolla Ghuni-Jatragachi Drainage Scheme .. ..	—1,145		88,77,031	
Other Unproductive Schemes/Works .. ..	20,00,674		(e)1,14,02,638	
			<hr/>	
Total—B—Navigation, etc., Works .. ..	20,01,276		2,96,82,300	
			<hr/>	
Total—Irrigation, Navigation, etc., Works .. ..	24,36,521		5,49,43,659	
			<hr/>	
Deduct—Amount met out of Revenue .. ..	..		—45,63,040	
Net amount outside the Revenue Account .. ..	24,36,521		5,03,80,619	
<b>100—Capital outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—</b>				
<b>A—Irrigation Works—</b>				
Development of River Research Institute .. ..	54,262		(f)10,39,064	
<b>B—Navigation, Embankment and Drainage Works—</b>				
Flood Protection Works in West Bengal .. ..	67,60,587		3,34,95,050	
			<hr/>	
Total .. ..	68,14,849		3,45,34,114	
			<hr/>	

(e) See foot note (d) on page 82 and foot note (f) below.

(f) Includes adjustment *pro-forma* of Rs. 9,84,802 due to transfer of the Scheme "Development of River Research Institute" from the major head "68-A/99—Capital outlay on Irrigation (Commercial)" to this head.

**STATEMENT No. 13.—DETAILED STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR.**

Nature of expenditure.	Expenditure during the year.	Expenditure to end of the year.
	Rs.	Rs.
<b>101—Capital Outlay on Electricity Schemes—</b>		
<b>II—Thermo-Electric Schemes—</b>		
Development Schemes—		
North Calcutta Rural Electrification Schemes .. .. .	.. .. .	1,10,08,696
Diesel Electric Pool .. .. .	.. .. .	4,90,505
Cooch Behar and Dinhata Electric Extension .. .. .	.. .. .	4,44,567
Scheme for expansion of power to Urban and Rural Areas .. .. .	.. .. .	8,69,507
		1,28,13,275
<b>Total</b> .. .. .	.. .. .	<b>1,28,13,275</b>
<b>I—Hydro-Electric Schemes—</b>		
Acquisition of Kurseong and Siliguri Electric Supply .. .. .	.. .. .	6,23,020
<b>II—Thermo-Electric Schemes—</b>		
Barrackpore Electric Supply .. .. .	.. .. .	9,14,744
Cooch Behar Electric Supply .. .. .	.. .. .	2,71,078
Bulk Power Supply Scheme to Garia, Rajpur, Sonarpur and Baruipur. .. .. .	.. .. .	1,47,085
Bulk Power Supply Scheme to Gouripur Electric Supply Co. Ltd. .. .. .	.. .. .	5,61,717
Power Supply Scheme to Raniganj Coal Field .. .. .	.. .. .	1,35,511
Bulk Power Supply Scheme to Bongaon Electric Supply .. .. .	.. .. .	1,49,127
Bulk Power Supply Scheme to Joynagar, Majilpur and Diamond Harbour. .. .. .	.. .. .	4,96,243
Acquisition of Santiniketan Electric Supply .. .. .	.. .. .	34,697
Acquisition of Burdwan Electric Supply .. .. .	.. .. .	34
		33,33,256
<b>Total</b> .. .. .	.. .. .	<b>33,33,256</b>
<b>Grand Total</b> .. .. .	.. .. .	<b>(c)1,61,46,531</b>
<i>Deduct</i> —Amount met from ordinary Revenue .. .. .	.. .. .	—33,33,256
Net amount outside the Revenue Account .. .. .	.. .. .	1,28,13,275

(c) Includes progressive expenditure of Rs. 33,33,256 directly met out of Revenue and accounted for under the major head "49—Capital Outlay on Electricity Schemes".



**STATEMENT No. 13.—DETAILED STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR.**

Nature of expenditure	Expenditure during the year.	Expenditure to end of the year
	Rs.	Rs.
<b>103—Capital Account of Public Works Outside the Revenue Account.</b>	<b>7,63,48,400</b>	<b>(b) 60,66,91,203</b>
<hr/>		
<b>109—Capital Account of Other Works Outside the Revenue Account—</b>		
Kanchrapara Area Development Scheme .. .. .	—18,70,909	1,54,98,113
Development and Administration of Industries at Durgapur.	8,68,90,941	33,94,84,976
Tollygunj Land Development Scheme .. .. .	..	35,61,557
Housing Schemes .. .. .	1,88,03,842	6,27,83,663
Other Schemes .. .. .	70,98,742	4,80,96,712
Expenditure on Displaced Persons .. .. .	1,29,49,062	(a)13,49,60,764
Community Development Project .. .. .	34,05,498	2,31,98,247
Salt Lake Reclamation Scheme .. .. .	1,42,59,176	2,95,13,087
Greater Calcutta Milk Supply Scheme .. .. .	..	1,61,38,498
Expansion and Establishment of T. B. Hospitals .. .. .	1,55,710	58,36,007
Other Schemes/Works .. .. .	9,01,240	63,26,132
	<hr/>	
<b>Total ..</b>	<b>14,25,93,302</b>	<b>68,53,97,756</b>

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

**103—Capital Account of Public Works outside the Revenue Account.**

	Expenditure during the year.	Expenditure to end of the year.
<b>(a) Original Works—Buildings—</b>		
1. Administrative Services .. .. .	1,88,46,007	8,55,01,822
2. Social and Developmental Services .. .. .	3,93,228	70,45,872
<b>(b) Original Works—Communications .. .. .</b>	<b>5,71,09,165</b>	<b>50,45,39,839</b>
Add prepartition figures in lump .. .. .	..	96,03,670
	<hr/>	
<b>Total ..</b>	<b>7,63,48,400</b>	<b>60,66,91,203</b>

**STATEMENT No. 13.—DETAILED STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR.**

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
	Rs.	Rs.
<b>114—Capital Outlay on Road and Water Transport Schemes Outside the Revenue Account.</b>	12,97,469	6,08,25,184
<b>119—Capital Outlay on Forest</b> .. .. .	..	13,500
<b>120—Payments of Commuted Value of Pensions</b> .. .. .	6,39,350	50,15,887
<b>124—Capital Outlay on Schemes of Government Trading—</b>		
<b>Grain Supply Scheme—</b>		
Gross Expenditure .. .. .	11,60,81,471	4,78,49,62,469
Deduct—Receipts and Recoveries on Capital Account	—11,68,40,649	—4,69,26,30,461
Deduct—Capital Expenditure financed from Ordinary Revenues.	..	—4,80,56,239
Deduct—Recoveries from other Governments, Departments, etc.	..	—8,02,53,158
Net Expenditure .. .. .	—7,59,178	—3,59,77,399
<b>Community Development Project—</b>		
Gross Expenditure .. .. .	1,58,689	59,40,598
Deduct—Receipts and Recoveries on Capital Account ..	—1,58,689	—59,40,598
Net Expenditure—		
<b>Other Miscellaneous Schemes—</b>		
Gross Expenditure .. .. .	12,18,303	24,83,64,524
Deduct—Receipts and Recoveries on Capital Account ..	—2,50,069	—26,10,71,075
Net Expenditure .. .. .	9,68,234	—1,27,06,551
<b>Construction of Boats Scheme—</b>		
Gross Expenditure .. .. .	..	5,902
Net Expenditure .. .. .	..	5,902
<b>Greater Calcutta Milk Supply Scheme</b> .. .. .	2,26,43,930	3,93,72,610
Deduct—Receipts and Recoveries on Capital Account ..	—2,16,11,108	—4,87,84,548
Net Expenditure .. .. .	10,32,822	—94,11,938
<b>Development Scheme—</b>		
Gross Expenditure .. .. .	55,15,048	1,22,07,998
<b>Materials and equipments received under T. C. A. Programme—</b>		
<b>Malaria Eradication—Gross Expenditure</b> .. .. .	76,87,806	76,87,806
Deduct—Amount transferred to the head “30—Public Health”.	—76,87,806	—76,87,806
Total ..	67,56,926	—4,58,81,988
Grand Total ..	34,44,76,827	2,75,16,90,382 (a)

*Note.*—The above figures do not include the capital expenditure transferable from Bihar as a result of the Bihar and West Bengal (Transfer of Territories) Act. Please see also paragraph 5 of Part I of these accounts.

(a) Progressive figure was changed due to correction of error in classification in the previous year's account.

STATEMENT NO. 14.—STATEMENT SHOWING THE INVESTMENTS OF GOVERNMENT IN THE SHARE OF STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND SOCIETIES, ETC., ON THE 31ST MARCH, 1963.

Serial No.	Name of the concern	Year of investment	No. and type of shares purchased		Face value of each share	Amount invested up to the end of the year 1962-63	Amount of Dividend declared and credited to the Consolidated Fund during the year	Remarks
			Type	No. of shares and percentage of Government investment to the total paid-up capital				
1		3	4	5	6	7	8	9
					Rs.	Rs.	Rs.	
	(i) West Bengal Financial Corporation.	1953-54 1955-56	Fully paid-up	31,770 shares 31.77 per cent.	100	31,77,000	..	Dividend for 1961-62 amounting to Rs. 1,11,195 credited to Government. Out of dividend for 1962-63 amounting to Rs. 1,11,195, a sum of Rs. 70,000 was allowed to proceed against the special Reserve Fund opened by the W. B. Finance Corporation, the remaining amount of Rs. 41,195 credited to Government.
	(ii) West Bengal State Warehousing Corporation.	1957-58 1960-61 1961-62 1962-63	Ordinary share	24,000 shares 55.81 per cent.	100	24,00,000	..	Dividend declared is not known.

1. Statutory Corporations—

STATEMENT NO. 14.—STATEMENT SHOWING THE INVESTMENTS OF GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND SOCIETIES, ETC., ON THE 31ST MARCH, 1963.

Serial No.	Name of the concern	Year of investment	No. and type of shares purchased		Face value of each share	Amount invested up to the end of the year 1962-63	Amount of Dividend declared and credited to the Consolidated Fund during the year	Remarks
			Type	No. of shares and percentage of Government investment to the total paid-up capital				
1	2	3	4	5	6	7	8	9
					Rs.	Rs.	Rs.	
<b>2. Government Companies—</b>								
(i)	Kalyani Spinning Mills Ltd.	1959-60 1960-61	Equity shares	14,000 shares 100 per cent.	1,000	1,40,00,000	..	Dividend declared is not known.
(ii)	West Bengal Small Industries Corporation.	1961-62 1962-63	Do.	.. 19,997 shares 99.99 per cent.	100	19,99,700	..	The shares were not floated in the market and as such are valued at par. Dividend declared is not known.
(iii)	Durgapur Project Ltd.	1961-62 1962-63	Do.	.. 1,50,000 shares 100 per cent.	1,000	15,00,00,000	..	General Meeting not yet held.
(iv)	Electro-Medical and Allied Industries Ltd.	1961-62	Equity shares	13,000 shares (a)	25	3,25,000	..	No dividend has been declared as yet as the organisation has not started functioning.
<b>3. Joint Stock Companies—</b>								
	West Bengal Salt Companies	1950-51 1951-52 1952-53	Ordinary shares	6,800 shares 23.02 per cent.	25	1,70,000	..	Dividend declared is not known.

4. Co-operative Banks and Societies

(i) Marketing Societies	..	1962-63	Redeemable shares.	100 shares .. 66-66 per cent.	1,000	1,00,000	..	Dividend declared is not known.
(ii) Industrial Societies	..	1956-57 1961-62 1962-63	Do.	48,000 shares 69.32 per cent.	10 (47,600 shares) 1,000 (400 shares).	8,76,000	..	Ditto.
(iii) Credit Societies	..	1959-60 1960-61 1961-62	'B' Class shares	918 shares of 1959-60 and 1960-61 No. of shares of 1961- 62 not known.(a)	Not known	11,05,255	..	Ditto.
(iv) Co-operative Banks	..	1957-58 1959-60 1960-61 1961-62	'A' Class and Fully paid-up shares.	7,800 shares .. ( 'A' class 30,000 shares (fully paid-up)	50 (30,000 shares). 100 (5,000 shares).	48,00,000	..	Ditto.
				57.44 per cent.	1,000 (2,800 shares).			

(a) Percentage could not be shown due to non-receipt of report in respect of "paid-up Capital" from some of the concerns.

STATEMENT NO. 15.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1962-63 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

(In lakhs of rupees.)			
1	On 31st March 1962	On 31st March 1963	Increase (+) Decrease (—) in the year
	2	3	4
	Rs.	Rs.	Rs.
<b>Capital Expenditure—</b>			
<b>Commercial Departments—</b>			
(96) Industrial Development Programme ..	(a) 4,40	5,02	+ 62
(98) Multipurpose River Schemes ..	1,09,31	1,16,36	+ 7,05
(99) Irrigation ..	5,25	5,49	+ 24
(101) Electricity Scheme ..	(b) 1,62	1,62	..
(114) Road and Water Transport Scheme ..	5,95	6,08	+ 13
<b>Total—Commercial Departments ..</b>	<b>1,26,53</b>	<b>1,34,57</b>	<b>+ 8,04</b>
<b>Other Departments—</b>			
Other Accounts .. ..	1,15,15	1,41,54	+ 26,39
<b>Total—Other Departments ..</b>	<b>1,15,15</b>	<b>1,41,54</b>	<b>+ 26,39</b>
<b>Total—Capital Expenditure ..</b>	<b>2,41,68</b>	<b>2,76,13</b>	<b>+ 34,45</b>
<b>Loans and Advances by State Governments—</b>			
Loans to Local Funds, Private Parties, etc. ..	76,05	82,61	+ 6,56
Loans to Government Servants ..	10	16	+ 6
<b>Total—Loans and Advances by State Government</b>	<b>76,15</b>	<b>82,77</b>	<b>+ 6,62</b>
<b>Total—Capital and other expenditure ..</b>	<b>3,17,83</b>	<b>3,58,88</b>	<b>+ 41,05</b>
<i>Deduct—Contribution from Revenues, Development Funds, Reserve Funds, etc., and Contingency fund for capital expenditure.</i>	—93	—93	..
<b>Net capital and other expenditure (outside the Revenue Account).</b>	<b>3,16,90</b>	<b>3,57,97(a)</b>	<b>+ 41,07 (b)</b>

(a) Includes progressive expenditure of Rs. 15,00,000 pertaining to the Major head "43A—Capital Outlay on Industrial Development".

(b) Includes progressive expenditure of Rs. 33,33,256 pertaining to the Major head "53—Capital Outlay on Electricity Schemes".

STATEMENT NO. 15.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1962-63 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

(In lakhs of rupees.)

1	On 31st March 1962	On 31st March 1963	Increase (+) Decrease (—) in the year
	2	3	4
	Rs.	Rs.	Rs.
<b>Principal Sources of Funds—</b>			
Permanent Debt—Nominal value ..	49,22	54,50	+5,28
Loans from the Central Government ..	2,82,92	3,04,47	+21,55
Other Loans .. ..	3,90	4,51	+52
Unfunded Debt .. ..	11,22	12,36	+1,14
Total—Outstanding Debt ..	3,47,35	3,75,84	+28,49
Contingency Fund—	5,00	5,00	..
Sinking Funds and Reserve Funds ..	17,24	18,53	+1,29
Net balance under Deposits, Advances, etc., other than those shown separately.	24,52	30,73	+6,21
Remittances .. ..	—11,14	—12,96	—1,82
Total—Debt and other obligations ..	3,82,97	4,17,14	+34,17
<i>Deduct</i> —Cash Balance .. ..	1,70	3,05	+1,35
<i>Deduct</i> —Investments .. ..	36,32	23,86	—12,46
Net Provision of Funds ..	3,44,95	3,90,23(y)	+45,28(o)

(o) The difference of Rs. 4,23 lakhs between the net provision of funds and the net capital and other expenditure during the year is explained below:—

(In lakhs of Rs.)

Revenue deficit .. ..	6,02
<i>Less</i> —Amount adjusted under the head “Miscellaneous Government Account”	1,75
Correction of balance owing to rectification of misclassification in Treasury accounts relating to pre-partition period on receipt of requisition of correction from treasuries .	4
	(—)1,79
	4,23

*Note.*—The difference of Rs. 32,28 lakhs between the net provision of Funds (y) and the net Capital and other expenditure (x) up to the end of the year is as below:—

Cumulative effect of revenue deficit .. ..	34,03
<i>Less</i> —Amount adjusted under the head “Miscellaneous Government Account”.	(—)1,75
	32,28





**B—Debt, Deposits and Remittance Heads and  
Contingency Fund**

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

Detailed Head of Account.	Opening balance.	Receipt.	Disbursement.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>Total Revenue and Expenditure as per Account Nos. 11 and 12</b>	..	1,07,51,17,677	1,47,97,84,425	....
<b>0—Public Debt—Permanent Debt</b>	..	7,03,28,500	1,74,98,000	Cr. 54,49,94,500
	..	Cr. 49,21,64,000		
<b>Total</b>	..	7,03,28,500	1,74,98,000	Cr. 54,49,94,500
<b>Loans from the Central Government</b>	..	31,93,39,664	10,39,18,926	Cr. 3,01,95,55,510
<b>Ways and means Advances for Plan Schemes</b>	..	....	....	Cr. 1,05,862
<b>Other Ways and Means Advances</b>	..	....	....	Cr. 2,50,00,000
	..	Cr. 2,82,92,40,634	31,93,39,664	10,39,18,926
<b>Total</b>	..	31,93,39,664	10,39,18,926	Cr. 3,04,46,61,372

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

Detailed Head of Account.		Opening balance.	Receipt.	Disbursement.	Closing balance.
(1)		(2)	(3)	(4)	(5)
		Rs.	Rs.	Rs.	Rs.
Other Loans—					
Loans from Khadi and Village Industries Commission	.. .. .	Cr. 10,40,998	.....	7,500	Cr. 10,33,498
Loans from National Co-operative Development and Ware-housing Board	.. .. .	Cr. 22,37,120	10,29,174	1,35,526	Cr. 31,30,768
Loans from National Agricultural Credit (Long-term Operation) Fund of the Reserve Bank of India.	.. .. .	Cr. 36,13,770	18,12,550	2,09,619	Cr. 52,16,701
Loans from the Indian Central Oilseeds Committee	.. .. .	Cr. 16,200	.....	.....	Cr. 16,200
Loans from the Life Insurance Corporation of India	.. .. .	Cr. 3,30,50,256	20,00,000	10,39,891	Cr. 3,40,10,365
Loans from the Heavy Engineering Corporation of India	.. .. .	.....	17,50,000	.....	Cr. 17,50,000
<b>Total</b>	.....	<b>Cr. 3,99,58,344</b>	<b>65,91,724</b>	<b>13,92,536</b>	<b>Cr. 4,51,57,532</b>
<b>Total—O—Public Debt</b>	.. .. .	<b>Cr. 3,36,13,62,978</b>	<b>39,62,59,888</b>	<b>12,28,09,462</b>	<b>Cr. 3,63,48,13,404</b>

**SECTION Q—LOANS AND ADVANCES BY STATE GOVERNMENTS—**

	Dr.	Dr.
(I) Loans to Local Funds, Private Parties, etc.	.. .. .	(f) 76,11,44,075
(II) Loans to Government servants	.. .. .	9,73,903
<b>Total of Loans and Advances by State Government</b>	.. .. .	<b>(f) 76,21,17,978</b>
<b>TOTAL—CONSOLIDATED FUND</b>	.. .. .	<b>1,50,87,59,122</b>
		<b>10,18,54,544</b>
		<b>11,39,965</b>
		<b>16,42,845</b>
		<b>82,60,88,085</b>

**PART—II—CONTINGENCY FUND**

Contingency Fund	.. .. .	Cr. 5,00,00,000	1,119	Cr. 4,99,98,881
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(f) The opening balance differs from the previous year's closing balance by Rs. + 5,98,741 due to consequential correction of several individual items shown in the Foot-notes (a), (d) and (e) at pages 125 and 127 respectively.

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

Detailed Head of Account	(1)	(2)	(3)	(4)	(5)
	Opening balance	Receipt	Disbursement	Closing balance	
<b>PART III—PUBLIC ACCOUNT.</b>					
<b>SECTION S—UNFUNDED DEBT</b>					
<b>State Provident Fund</b>					
1. General Provident Fund .. .. .	10,04,69,600	2,31,44,603	1,17,95,782	11,18,18,421	Cr.
2. Indian Civil Service Provident Fund .. .. .	18,84,778	1,92,742	5,50,317	15,27,203	
3. Indian Civil Service (Non-European member) Provident Fund .. .. .	9,57,286	96,311	2,18,053	8,35,544	
4. Contributory Provident Fund .. .. .	64,68,930	7,27,879	4,14,459	67,82,350	
5. All India Services Provident Fund .. .. .	24,05,774	5,67,308	3,88,998	25,84,084	
Total Unfunded Debt—	Cr. 11,21,86,368	2,47,28,843	1,33,67,609	Cr. 12,35,47,602	

**SECTION T—DEPOSITS AND ADVANCES**

**Part I—Deposits bearing Interest**

**A—Reserve Fund—**

**Depreciation Reserve Fund of Government Bus Services—**

**'(a) Depreciation Reserve Fund of State Transport Service in Calcutta and surrounding areas—**

(i) Depreciation Reserve Fund .. .. .	82,96,442	(-) 82,96,442(k)	.....	.....	Cr.
(ii) Price Equalisation Fund .. .. .	12,70,900	(-) 12,70,900(k)	.....	.....	

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

(i) Depreciation Reserve Fund .. .. .	2,10,332	.....	.....	2,10,332
(c) Depreciation Reserve Fund of State Transport Service in Central Workshop.				
Depreciation Reserve Fund .. .. .	11,60,084	(- )11,60,084(k)	.....	.....
* Total .. .. .	1,09,37,758	(- )1,07,27,426(k)	.....	2,10,332

Depreciation Reserve Fund—Electricity—

	Cr.		Cr.
(a) Barrackpore Electric Supply Scheme .. .. .	1,36,300	.....	1,36,300
(b) Cooch Behar Electric Supply Scheme .. .. .	55,700	.....	55,700
(c) Kurseong-Siliguri Electric Supply Scheme .. .. .	75,000	.....	75,000
(d) North Calcutta Rural Electrification Scheme .. .. .	2,90,000	.....	2,90,000
(e) Santiniketan Electric Supply Scheme .. .. .	10,600	.....	10,600
(f) Bulk power supply to Garia .. .. .	5,200	.....	5,200
	5,72,800	.....	5,72,800

Reserve Fund Transport

	Cr.		Cr.
Accident—Reserve Fund .. .. .	5,63,300	(- )5,48,600(k)	14,700
B—Other Deposits.—			
Deposit of the Calcutta State Transport Corporation .. .. .	.....	2,53,72,926	2,53,72,926
Total Part I .. .. .	Cr.1,20,73,858	1,40,96,900	Cr. 2,61,70,758

(k) Minus Figure is due to rectification of the previous year's discrepancies.

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

Detailed Head of Account.		(1)	(2)	(3)	(4)	(5)
		Opening balance.	Receipt	Disbursement	Closing balance	
<b>Part II—Deposits not bearing interest</b>						
<b>A—Sinking Fund—</b>	.. .. .					
<b>Appropriation for reduction or Avoidance of Debt—</b>						
Sinking Funds	.. .. .	Cr. 14,49,37,799	4,14,14,105	1,74,98,000	Cr. 16,88,53,904	
Sinking Fund Investment Account	.. .. .	Dr. 8,11,94,650	....	1,31,60,700	Dr. 9,43,55,350	
<b>Total—Sinking Fund</b>	.. .. .	Cr. 6,37,43,149	4,14,14,105	3,06,58,700	Cr. 7,44,98,554	
<b>B—Reserve Fund—</b>	.. .. .					
<b>West Bengal Famine Insurance Fund—</b>						
Net balance (including investment)	.. .. .	Cr. 20,59,560	80,53,604	80,00,000	Cr. 21,13,164	
Investment	.. .. .	Dr. 18,87,960	38,76,714	39,76,560	Dr. 19,87,806	
<b>Total—</b>	.. .. .	Cr. 1,71,600	1,19,30,318	1,19,76,560	Cr. 1,25,358	
<b>Depreciation Reserve Fund—Government Presses</b>	.. .. .	Cr. 15,87,709	1,25,282	18,812	Cr. 16,94,179	
<b>Fund for promotion of education amongst educationally backward classes.</b>	.. .. .	....	11,24,000	11,24,000	....	
<b>General Reserve Fund for Cooch Behar—</b>						
Net balance (including investments)	.. .. .	Cr. 1,15,84,247	70,890	36,065	Cr. 1,16,19,072	
Investments	.. .. .	Dr. 20,92,091	....	....	Dr. 20,92,091	
<b>Total</b>	.. .. .	Cr. 94,92,156	70,890	36,065	Cr. 95,26,981	

West Bengal Co-operative Development Fund	..	Cr.	90,775	50,000	....	Cr.	1,40,775
West Bengal State Agricultural Credit Relief & Guarantee Fund.	..	Cr.	1,00,000	....	....	Cr.	1,00,000

Total B—Reserve Fund .. .. Cr. 1,14,42,240 1,33,00,490 1,31,55,437 Cr. 1,15,87,293

Other Deposit Accounts— .. ..

Deposits of Local Funds—

(a) District Funds—		Cr.				Cr.	
(i) District Funds	..	..	26,73,626	62,19,966	62,44,089	..	26,49,503
(ii) Union Funds	..	..	20	....	....	..	20
(iii) Village Chowkidari Fund in Cooch Behar	..	..	2,19,746	98,491	95,017	..	2,23,220

Total .. .. Cr. 28,93,392 63,18,457 63,39,106 28,72,743

(b) Municipal Funds— .. ..

(i) Municipal Funds	..	..	52,16,121	1,63,70,910	1,56,72,187	..	59,14,844
(ii) Garden Reach Municipality Improvement Fund	..	..	2,54,785	....	6,909	..	2,47,876

Total .. .. Cr. 54,70,906 1,63,70,910 1,56,79,096 61,62,720

(c) State Transport Corporation Fund .. ..

Cr. 59,19,984 6,21,87,915 6,60,08,128 Cr. 20,99,771

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

Detailed Head of Account	(1)	(2)	(3)	(4)	(5)
	Opening balance	Receipt	Disbursement	Closing balance	
(d) Education Funds—	Cr.				Cr.
(i) Secondary Education Fund .. .. .	64,24,697	5,17,88,690	5,00,64,411	81,48,976	
(ii) District Primary Education Fund .. .. .	3,45,34,080	8,85,45,446	8,27,14,819	4,03,64,707	
(iii) Presidency College Graduate Scholarship Fund .. .. .	5,471	....	1,580	3,891	
(iv) Durga Charan Laha's Scholarship Fund .. .. .	5,798	644	1,992	4,450	
(v) Education Funds in Cooch Behar .. .. .	382	....	....	382	
Total .. .. .	4,09,70,428	14,03,34,780	13,27,82,802	4,85,22,406	
(e) Medical and Charitable Funds—	Cr.				Cr.
(i) Pilgrims' Lodging House Fund .. .. .	606	....	30	576	
(ii) Bengal Famine Orphan Fund .. .. .	17,014	....	....	17,014	
(iii) Ramlal Mukherjee's Endowment Fund .. .. .	11,038	....	....	11,038	
Total .. .. .	28,658	....	30	28,628	



(e) Other Miscellaneous Funds —		Cr.	Cr.	Cr.
(i) Zoological Garden Fund	..	2,66,869	2,88,530	2,39,634
(ii) Christian Burial Board Fund	..	11,579	49,069	40,174
(iii) Mohammedan Burial Board Fund	..	3,523	5,627	6,024
(iv) B. L. Mukherjee's Trust Fund	..	17,323	37,727	34,827
(v) Cinematograph Act Fund	..	5,20,746	7,115	.....
(vi) Bengal State Aid to Industries Act Fund	..	13,157	.....	.....
(vii) State Electricity Fund	..	1,06,18,860	25,69,49,334	25,46,07,386
(viii) Mohsin Endowment Fund	..	3,881	.....	.....
(ix) Other Miscellaneous Funds in Cooch Behar	..	58,365	.....	.....
(x) Khadi Fund	..	5,21,142	20,98,265	18,03,601
(xi) Village Industries Fund	..	19,66,905	32,61,497	33,65,828
Total	..	1,40,02,350	26,26,97,164	26,00,97,474
Total Deposits of Local Funds	..	Cr. 6,92,85,718	48,79,09,226	48,09,06,636

Cr. 7,62,88,308

## CIVIL DEPOSITS—

	Cr.	Cr.
(i) Revenue Deposits	..	2,98,96,449
(ii) Cess collections for other districts	..	10,64,613
(iii) Earnest money Deposits received in the Forest Department	..	9,59,705
(iv) Civil Court's Deposits	..	2,37,92,039
	..	2,92,34,253
	..	9,49,141
	..	1,07,207
	..	3,09,79,752
	..	3,50,10,505
	..	3,39,27,202
	..	10,65,097
	..	8,24,815
	..	3,26,38,276

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

Detailed Head of Account.	(1)	(2)	(3)	(4)	(5)
	Opening balance.	Receipt	Disbursement	Closing balance.	
	(2)	(3)	(4)	(5)	
	Cr.				Cr.
(v) Small Cause Courts' Deposits .. .. .	81,097	2,03,885	1,66,665	1,18,317	
(vi) Rent Controllers' Deposits .. .. .	2,56,136	30,82,373	30,63,779	2,74,730	
(vii) Criminal Courts' Deposits .. .. .	8,19,494	15,19,082	8,02,874	15,35,702	
(viii) Personal Deposits .. .. .	3,91,76,665	4,46,95,626	4,37,95,318	4,00,76,973	
(ix) Police Deposits .. .. .	2,32,805	90,105	2,01,605	1,21,305	
(x) Litigation Fund .. .. .	37,150	6,215	6,046	37,319	
(xi) Warders' Benefit Fund .. .. .	23,861	1,712	1,663	23,910	
(xii) Vagrancy Directorate Benefit fund for the guarding of menial staff.	53	8	....	61	
(xiii) Public Works Deposits .. .. .	4,31,80,937 (h)	3,79,46,444	2,90,53,106	5,20,74,275	
(xiv) Charitable Endowment Fund .. .. .	2,80,990	....	....	2,80,990	
(xv) Deposits of Jute Cess Fund .. .. .	3,39,557	8,15,648	10,78,840	76,366	
(xvi) Unclaimed deposits in the General Provident Fund ..	20,509	8,453	3,383	25,579	
(xvii) Unclaimed deposits in the Contributory Provident Fund	1,281	539	....	1,820	
(xviii) Unclaimed deposits in the Indian Civil Service Provident Fund.	68	....	....	68	

(xix) Deposits on account of cost price of Liquor, Ganja and Bhang.	5,30,961	23,58,884	22,55,944	6,33,901
(xx) Deposits for work done for public bodies or private individuals.	21,15,956	1,30,32,038	84,58,149	66,89,845
(xxi) Deposits of the Chairman, Calcutta Improvement Trust	15,36,095	35,02,021	34,99,306	15,38,810
(xxii) Deposits on account of sale-proceeds of stocks of black-listed shops and private hoarders.	113	....	113	....
(xxiii) Deposits made by candidates for State Legislature ..	16,500	26,750	24,000	19,250
(xxiv) Forest Deposits ..	5,651	9,075	3,281	11,445
(xxv) Pay and Account Deposits ..	15,519	(- )765(k)	(- )485(k)	15,239
Total Civil Deposits ..	14,43,84,204	17,24,64,793	14,48,37,703	17,20,11,294

## OTHER ACCOUNT—

	Cr.		Cr.
Subvention from Central Road Fund ..	34,82,044	19,67,629	51,87,953
Deposit Account of the grant made by the Indian Central Jute Committee.	18,156	....	18,156
Deposit Account of the grant made by the Indian Council of Agricultural Research.	10,78,624	3,60,083	8,71,698
Deposit Account of the grant made by the Indian Central Sugarcane Committee.	1,28,419	9,000	1,24,646
Deposit Account of the grant made by the Indian Central Oilseeds Committee.	1,44,105	5,607	56,154
Deposit Account of grant made by the Central Tea Board ..	1,44,028	....	1,18,124
Deposit Account of the grant made by the Council of Scientific and Industrial Research.	167	....	167

(h) The opening balance differs from the previous year's closing balance by Rs. (+) 55,29,525 as the balance under "Deposits for Sanitary Works done for Local Bodies" has been merged with "Public Works Deposits".

(k) Minus figure is due to rectification of the previous year's discrepancies.

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

Detailed Head of Account.	Opening balance.	Receipt	Disbursement	Closing balance.
(1)	(2)	(3)	(4)	(5)
	Cr.			Cr.
<b>Part—II—Deposits not bearing interest—contd.</b>				
<b>OTHER ACCOUNT—conold.</b>				
Deposit Account of the grant made by the Indian Central Areca nut Committee.	3,504	9,746	390	12,860
Deposit Account of grant made by the Flood Relief Committee	10,102	....	....	10,102
Deposit Account of the grant made by the Indian Central Cocanut Committee.	1,29,210	33,565	....	1,62,775
Deposit Account of the grant from the Indian Central Tobacco Committee.	16,710	4,000	....	20,710
Deposit Account of grants made by the Khadi and Village Industries Commission.	3,48,954	(-)7,317(k)	9,300	3,32,337
Deposits on account of grants from the Ministry of Rehabilita- tion to Educational Institutions.	8,69,879	....	77,284	7,92,595
Deposit Account of the grant made by the Indian Central Silk Board.	3	2,500	2,500	3
Deposit Account of the grant made by National Co-operative Development and Warehousing Board.	18,57,932	8,63,757	....	27,21,689
Deposit Account of lump sum allotment received from Govern- ment of India out of the workmen's benefit fund for award of prizes to skilled workmen.	32,845	....	....	32,845
Deposit Account of grant out of Ford Foundation Fund giving loans to Artisans.	25,000	....	....	25,000

Deposit account of grants from Wheat Associates of U. S. A.	....	75,468	13,056	62,412
<hr/>				
Total Other Account	..	82,89,682	59,89,727	56,23,993
<hr/>				
Total Part II—Deposits not bearing interest	..	Cr. 29,71,44,993	67,55,48,203	Cr. 34,00,09,442

**Part III—Advances not bearing interest—**

**DEPARTMENTAL ADVANCES—**

**Civil Advances—**

	Dr.	Dr.
Objection Book Advances	53,78,303	1,35,12,510
Public Works Advances—Takavi Works Advances	46,46,286	....
Construction Board Advances—School Building Advances	4,20,434	....
Festival Advance	23,65,573	1,44,72,646
Total Civil Advances	1,28,10,596	2,79,85,156

	Dr.	Dr.
Special Advances—		
(1) Advances to students and other Indians in the United Kingdom.	13,332	(- )267(k)
(2) Advances for the erection of filatures	200	....
(3) Advances to the Deputy Commissioner of Police, Enforcement Branch for test purchase.	5,000	2,000

(k) Minus figure is due to rectification of the previous year's discrepancies.

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

Detailed Head of Account	Opening balance	Receipt	Disbursement	Closing balance
(1)	(2)	(3)	(4)	(5)
<b>Part—III—Advances not bearing Interest—contd.</b>				
<b>Special Advances—contd.</b>				
(4) Advance to Railways .. .. .	1,775	.....	.....	1,775
(5) Advance to the Director of Agriculture for Establishment of a Training-cum-Development Centre.	28,409	.....	.....	28,409
(6) Advance for Union Board Elections .. .. .	34	27	.....	7
(7) Advance for the relief of Distressed Spinners and Weavers.	1,05,4	30,764	.....	74,655
(8) Advance for the Scheme of Development of Tank Fisheries in West Bengal by setting up nursery units in the rural areas of the State.	15	15	.....	.....
(9) Liquidation proceedings in the matter of Indian Sema Cotton Plantations Ltd.,	1,000	.....	.....	1,000
(10) Advances to Government servants in Cooch Behar and Jalpaiguri affected by flood in 1954.	1,645	.....	.....	1,645
(11) Advances for National Water Supply and Sanitation Scheme.	1,16,79,409	1,80,000	28,54,841	1,43,54,250
(12) Advances for wireless and other equipments and stores for the flood warning station at Bhutan..	500	.....	(-)500 (₹)	.....
(13) Advances to the Director-General, Transportation ..	(-)25,815	(-)25,815(₹)	.....	.....
(14) Advance to the Secretary, Legislative Assembly and Council.	34,811	7,43,323	8,70,517	1,62,005
(15) Advance to Administrator, Sussex Trust Fund ..	24,505	.....	300	24,805

(16) Revolving capital for Training-cum-Works Scheme	1,59,128	(- ) 11,125 (k)	....	1,70,258
(17) Revolving capital for Production Centre	36,552	....	....	36,552
(18) Revolving capital for Production Centre, Halzabazar	5,460	....	....	5,460
(19) Revolving capital for scheme for paddy husking at Tabherpur and Production Centre at Bogra Women's Camp.	1,464	1,464	....	....
(20) Advance to the Deputy Director of Industries for running Sales Emporium.	1,10,500	2,00,000	2,50,000	1,60,500
(21) Advance to the Principal, Presidency College	24,600	....	....	24,600
(22) Advance to the Principal, Darjeeling Government College.	362	....	....	362
(23) Advances to deputationists for higher education abroad	51,833	1,717	....	50,116
(24) Advance to private students	68	....	(- ) 68 (k)	....
(25) Advance to the Director of Fisheries for imprest with the Commissioner for the Port of Calcutta for repairs to Fish Trawlers Jetty.	5,000	....	....	5,000
(26) Advance in connection with the visit to West Bengal of His Excellency Mr. Chou-en-Lai.	15,000	....	(- ) 15,000 (k)	....
(27) Advance in the matter of D. Sarkar and Brothers Limited	4,444	4,149	....	295
(28) Advance to the Secretary, Durgapur Brick Board	1,61,106	....	....	1,61,106
(29) Advance to the Director of Agriculture	2,51,481	....	....	2,51,481
(30) Advance to the Dy. Secretary, Judicial Department on account of visit of the Hon'ble Mr. Justice Warren.	272	....	....	272
(31) Advances for Flood Relief Health Measures	26,829	(- ) 780 (k)	....	27,609
(32) Advance to the Director of Industries (Cottage)	7,13,000	....	....	7,13,000
(33) Schemes for the Jute twine Manufacturing, Siliguri	10,666	....	....	10,666

(k) Minus figure is due to rectification of the previous year's discrepancies.

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

Detailed Head of Account	1	2	3	4	5
	Opening balance.	Receipt	Disbursement	Closing balance.	
	Dr.				Dr.
(34) Advance to the Director of Operation and Transport ..	680	680	....	....	
(35) Advance for payment of undischursed balances of loans lost from Departmental Safe in Barrackpore Sub- treasury.	1,40,980	....	....	1,40,980	
(36) Advance to the Collector of Murshidabad in connection with an appeal case.	1,77,603	....	....	1,77,603	
(37) Advance to Bengal Ceramic Institute .. ..	62,000	....	....	62,000	
(38) Advance to the Dy. Director of Industries (Cottage) ..	25,000	....	....	25,000	
(39) Advance to fire-affected people in Darjeeling .. ..	3,000	....	....	3,000	
(40) Advance to the Milk Commissioner, West Bengal .. ..	20,190	....	....	20,190	
(41) Advances in connection with the development of Engi- neering Industry at Howrah.	9,80,000	....	....	9,80,000	
(42) Advance for the board and lodging charges of the mem- bers of the crew of the aircraft of the Prime Minister of India.	993	....	....	993	
(43) Advance to the Director of Supply and Accounts. .. ..	11,31,000	51,251	800	10,80,549	
(44) Advance to the Special Officer, Integrated Schemes for Training-cum-Production Centres for wood Industries	4,98,562	(-)2,01,438 (k)	....	7,00,000	
(45) Advance in connection with the opening of the Canada Dam.	4,985	....	....	4,985	
(46) Special Advance for education .. ..	(-)55,845	(-)55,845 (k)	....	....	
(47) Advance to Executive Engineer, Contract Division III	5,00,000	5,00,000	....	....	



(48) Advance to the Deputy Director of Industries (Marketing).	1,00,000	.....	.....	1,00,000
(49) Advance for training of Officers in soil conservation three months' refresher course.	2,200	.....	..	2,200
(50) Advance to the Chief Engineer, Public Health Engineering, West Bengal, in connection with sinking of tube-wells in the cholera affected areas of Calcutta.	28,645	.....	..	28,645
(51) Advance to the Accounts Officers, West Bengal Secretariat for payment to Messrs. Roy Studio in connection with the public meeting addressed by the Prime Minister of China.	3,000	.....	.....	3,000
(52) Advance for construction of Atiabari Aided Primary School Building.	252	.....	.....	252
(53) Advance to the Director of Industries in connection with the celebration of the Fourth All India Handicrafts Week.	908	.....	908	.....
(54) Advance to Asansol Polytechnic .. ..	(- )485	.....	485	.....
(55) Advance to the Deputy Commissioner, Darjeeling ..	630	.....	.....	630
(56) Advance for Public Health .. ..	1,072	16,176	6,200	(- )8,904 (m)
(57) Advance to the Director of Industries to meet the initial expenses of the Liquidator in respect of Messrs United Press of India Ltd.	1,000	1,000	.....	.....
(58) Advance to the Director of Fisheries .. ..	17,880	17,880	.....	.....
(59) Advance to Registrar, Works and Buildings Department, for payment of decretal amount pending final disposal of appeal.	35,905	.....	.....	35,905
(60) Advance in connection with suit No. 199 of 1958, Tara Prasanna Lahiri Vs. West Bengal.	1,442	.....	.....	1,442

(k) Minus figure is due to rectification of the previous year's discrepancies.

(m) The minus balance has been reconciled and readjusted in the accounts for 1963-64.

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

Detailed Head of Account	Opening balance	Receipt	Disbursement	Closing balance
(1)	(2)	(3)	(4)	(5)
	Dr.			Dr.
(61) Advance to District Magistrate of Malda for revolving capital of silk reeling and weaving schemes.	1,876	....	....	1,876
(62) Advance to Special Officer, Industrial Centre for opening of P. L. Accounts.	10,000	....	....	10,000
(63) Advance to the Director of Publicity, West Bengal for decoration of Dum Dum Airport and Raj Bhaban approach on the occasion of the visit of the Crown Prince of Ethiopia.	100	....	....	100
(64) Advance to the Director of Public Health in connection with the Gangasagar Mela.	200	200	....	....
(65) Director of Industries, West Bengal in connection with celebration of 6th All India Handicrafts Week.	13,000	13,000	....	....
(66) Advance to officers of Education Department for meeting expenses.	2,632	2,278	....	354
(67) Accounts Officer, West Bengal Secretariat ..	(-)923	(-)923 (k)	....	....
(68) Advance to the Principal, Calcutta Technical School for caution money of refugee trainees.	(-)26	(-)26 (k)	....	....
(69) Advance to West Bengal Police in connection with Queen's visit.	30,000	....	(-)5,000 (k)	25,000
(70) Advance to Shri A. L. Banerji, S. I. of West Bengal ..	100	....	(-)100 (k)	....
(71) Advance to Government pleader to meet incidental cost in requisition of premises, Case No. 48/49.	25	....	(-)25 (k)	....
(72) Expenditure in connection with water-supply arrangement in South Suburban Municipality.	11,77,464	....	1,10,233	12,87,697

(73) Advance to students for higher education abroad ..	6,086	....	9,000	15,086
(74) Advance to Director, Dairy Development and Animal Husbandry (Ex-officio), Milk Commissioner, West Bengal.	4,92,514	....	....	4,92,514
(75) Advance for training under inter-institutional arrangements with Missouri.	2,400	....	(- )2,400 (k)	....
(76) Advance to the Director of Archaeology ..	300	....	....	300
(77) House Building Loan to flood-affected people ..	68,610	....	....	68,610
(78) Advance to Victoria School, Kurseong ..	(- )100	....	100	....
(79) Advance to Accounts Officer, West Bengal Secretariat, to meet estimated expenditure in connection with proposed performances by Folk Entertainment Unit of West Bengal in Kerala.	6,300	....	3,191	3,109
(80) Advance to Director of Industries ..	(- )24,694	....	24,694	....
(81) Advance to Superintendent of Police, Burdwan ..	(- )200	....	(- )200 (k)	....
(82) Advance to Registrar, High Court (Appellate-Side), Calcutta.	(- )69	....	(- )69 (k)	....
(83) Principal, Calcutta Technical School ..	....	....	49	(m) (- )49
(84) Advance to Deputy Assistant Regional Controller Procurement, West Bengal.	....	....	61,985	61,985
(85) Advance for Deposit of decretal dues as per Decree in money Suit No. 11/60 in Court of Sub-Judge's Court, Darjeeling.	....	....	13,908	13,908
(86) Advance to Board of Examination for Admission to Engineering College.	....	....	5,000	5,000
(87) Advances recoverable from the Government of India ..	....	....	1,680	22,344

(k) Minus figure is due to rectification of the previous year's discrepancies.

(m) The minus balance has been reconciled and readjusted in the accounts for 1963-64.

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

Detailed Head of Account.	Opening balance.	Receipt.	Disbursement	Closing balance.
(1)	(2)	(3)	(4)	(5)
Dr.	Dr.	Dr.	Dr.	Dr.
(88) Advance in connection with hospitality extended to members of Press Delegation from East European Countries.	.....	2,203	2,203	.....
(89) Advance to D. I. G., I. B., C. I. D., to meet expenditure incurred for T. A. etc. for meeting of Mrs. and Master Bhattacharyya with Col. Bhattacharyya detained in East Pakistan.	.....	.....	368	368
(90) Advance in connection with visit of the Minister of Supply from the United Arab Republic Party.	.....	2,616	2,616	.....
(91) Advance to Administrative Officer of Folk Entertainment Section in connection with the visit of Cambodian Ballet Troup.	..	..	125	125
(92) Advance in connection with despatch of vehicles for Emergency purposes.	..	..	68,356	68,356
(93) Advance for payment of acquisition of the property of Shri S. K. Ghosh formerly an I. C.S.	..	..	47,37,000	47,37,000
<b>Total Special Advances</b>	<b>1,89,15,196</b>	<b>14,80,330</b>	<b>90,17,715</b>	<b>2,64,52,581</b>
<b>Forest Advance</b>	<b>Dr. 1,006</b>	<b>1,22,09,545</b>	<b>1,22,12,419</b>	<b>Dr. 3,880</b>
<b>Total Departmental Advances</b>	<b>3,17,26,798</b>	<b>4,05,87,896</b>	<b>4,92,15,290</b>	<b>4,03,54,192</b>
<b>Permanent Advance</b>	<b>Dr. 11,83,324</b>	<b>36,672</b>	<b>35,008</b>	<b>Dr. 11,81,660</b>
<b>Account with the Reserve Bank</b>	<b>Dr. 59,012</b>	<b>53,275</b>	<b>55,595</b>	<b>Dr. 61,332</b>

Account with the Government of Burma	..	Dr.	62,123	(-)56 (k)	(-)11,308 (k)	Dr.	50,871
Account with the Government of Pakistan	..	Dr.	9,46,781	....	....	Dr.	9,46,781
<b>Total—Part III—Advances not bearing Interest</b>	..	Dr.	3,39,78,038	4,06,77,787	4,92,94,585	Dr.	4,25,94,836

**Part IV—Suspense —Suspense Accounts—**

Cash Balance Investment Accounts	..	Dr.	27,80,76,427	91,12,48,810	77,33,37,501	Dr.	14,01,65,118
Other Items—							
(i) Suspense Account—							
Objection Book Suspense (Receipt)	..	Cr.	88,61,732	(-)86,95,182 (k)	55,000	Cr.	1,11,550
Objection Book Suspense (Payments)	..	Dr.	53,94,884	32,801	4,35,933	Dr.	57,98,016
Recoveries of Service Payments	..	Cr.	4,192	24,531	....	Cr.	28,723
Departmental Adjusting Account	..	Cr.	90,713	2,40,190	....	Cr.	3,30,903
Departmental Adjusting Account	..	Dr.	3,46,616	....	7,69,809	Dr.	11,16,425
Reserve Bank Suspense (Head-quarters)	..	Dr.	(-)35,37,594	(-)32,609 (k)	16,30,215	Dr.	(-)18,74,770(p)
Central Account Office—Reserve Bank Suspense	..	Dr.	(-)19,999	7,79,94,749	4,97,16,015	(-)	2,82,98,733(q)
Undivided Bengal Suspense	..	Cr.	2,06,20,062	44,443	....	Cr.	2,06,64,505
Undivided Bengal Suspense	..	Dr.	2,84,20,951	....	2,41,965	Dr.	2,86,62,916
Discounting sinking Fund	..	Dr.	8,52,104	90,000	1,75,821		9,37,925
Total Suspense Account	..	Dr.	18,80,263	6,96,98,923	5,30,24,758	Cr.	1,47,93,902
Total Suspense Accounts	..	Dr.	27,99,56,690	98,09,47,733	82,63,62,259	Dr.	12,53,71,216

(k) Minus figure is due to rectification of the previous year's discrepancies.

(p) The adjustments of some items were made in 1962-63 accounts, but the drafts and cheques were issued/deposited in the accounts for 1963-64.

(q) The minus balance has been cleared in the accounts for 1963-64.

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

Detailed Head of Account (1)	Opening balance. (2)	Receipt (3)	Disbursement (4)	Closing balance. (5)
<b>Part IV—Suspense Accounts—concl.</b>				
Other items—concl.				
(ii) Cheques and Bills-Pre-audit cheques .. .. .	Cr. 5,93,11,202	52,72,64,696	53,00,84,137	Cr. 5,94,91,761
(iii) Departmental and Similar Accounts—				
Civil Departmental Balance—				
1. Sealdah Small Cause Court .. .. .	8,247	23,206	20,422	5,463
2. Public Works Cash Balance .. .. .	(r) 1,63,755	11,30,034	16,16,087	6,49,408
3. Chaklajat Cash Balance .. .. .	74,369	.....	.....	74,369

4. Forest Cash Balance	..	..	81,548	81,548	.....
<hr/>					
Total—Civil Departmental Balances	..	2,46,371	12,35,188	17,18,057	7,29,240
<hr/>					
Total—Part IV Suspense	..	Dr. 22,08,91,859	1,50,94,48,617	1,35,81,64,453	Dr. 6,96,08,695
<hr/>					
Part V—Miscellaneous—Government Account	..	.....	(A) 1,74,98,000	.....	.....
<hr/>					
Total—T—Deposits etc.	..	.....	2,30,01,32,956	2,08,30,07,241	.....

(r) The opening balance differs from the previous year's closing balance by Rs. (+) 90,113 as the balances under Sanitary Works Cash Balance and Construction Board Cash Balance have been merged with Public Works Cash Balances.

(A) The account is closed to Government.

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

Detailed Head of Account (1)	Opening balance. (2)	Receipt (3)	Disbursement (4)	Closing balance. (5)
<b>Section U—Remittances.</b>				
<b>Remittances within India—</b>				
<i>Cash remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller—</i>				
1. Cash Remittance between Treasuries .. ..	Cr. 1,34,020	30,14,68,793	30,17,02,813	Dr. 1,00,000
2. Forest Remittances .. ..	Cr. 7,86,120	3,80,92,759	3,81,13,406	Cr. 7,65,473
3. Public Works Remittances .. ..	Dr. 4,87,03,735	34,46,24,498	35,36,42,750	Dr. 5,77,21,987
4. Transfer between Public Works Officers .. ..	Dr. 4,01,38,442	3,88,66,552	6,06,82,976	Dr. 6,19,54,866
5. Judicial Remittances .. ..	Cr. 5,470	36,882	42,184	Cr. 168
<b>Total .. ..</b>	<b>Dr. 8,79,16,567</b>	<b>72,30,89,484</b>	<b>75,41,84,129</b>	<b>Dr. 11,90,11,212</b>
<b>Reserve Bank of India Remittances .. ..</b>				
Adjusting Account between Central and State Governments	Dr. 83,81,179	(-)16,19,89,052(k)	(-)16,12,62,028(k)	Dr. 91,08,203
Adjusting Account with Railways .. ..	Dr. 32,95,735	(-) 1,03,116(k)	(-)30,69,280(k)	Dr. 3,29,571
Adjusting Account with Posts and Telegraphs .. ..	Dr. 2,46,824	29,837	(-)1,70,481(k)	Dr. 46,506
Adjusting Account with Defence .. ..	.....	1,130	7,410	Dr. 6,280



Inter-State Suspense Account	..	Dr.	1,19,40,437	(-)	61,664(k)	(-)	1,10,03,499(k)	Dr.	9,98,602
<hr/>									
Total	..	Dr.	2,34,73,506	(-)	15,67,98,789(k)	(-)	16,96,89,703(k)	Dr.	1,05,82,592
<hr/>									
Total--U--Remittance	..	Dr.	11,13,90,073	56,62,90,695	58,44,94,426	Dr.	12,95,93,804		
<hr/>									
Total--Public Account	..	....	2,89,11,52,494	2,68,08,69,276					
<hr/>									
Grand Total	..	....	4,39,99,11,616	4,38,64,58,791					

**Section X--Cash Balance (Opening and Closing).**

(1) Cash in Treasuries	..	..	18,78,452	23,13,840					
(2) Deposit with the Reserve Bank	..	..	1,58,95,604	2,85,55,050					
(3) Remittances in transit	..	..	(-)	7,59,645	(-)	4,01,654			
<hr/>									
Total	..	..	1,70,14,411	3,04,67,236					
<hr/>									
			4,41,69,26,027	4,41,69,26,027					

(k) Minus figure is due to rectification of the previous year's discrepancies.

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

(1)	(2)	(3)	(4)	(5)	(6)
Description of loan.	When raised	Amount on 1st April, 1962.	Additions during the year.	Discharges during the year.	Amount on 31st March, 1963.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Section A—Public Debt</b>					
<b>Permanent Debt—</b>					
<i>Loans bearing interest—</i>					
3½ per cent. West Bengal Loan, 1962 .. ..	September, 1951 ..	1,75,00,000	(- )2,000	1,74,98,000	.....
4 per cent. West Bengal Loan, 1964 .. ..	August, 1952 ..	2,00,00,000	.....	.....	2,00,00,000
4 per cent. West Bengal Loan, 1963 .. ..	July, 1953 ..	3,60,23,300	.....	.....	3,60,23,300
4 per cent. West Bengal Loan, 1967 .. ..	August, 1955 ..	7,58,72,200	.....	.....	7,58,72,200
4 per cent. West Bengal Loan, 1968 .. ..	September, 1956 ..	7,11,46,100	.....	.....	7,11,46,100
4½ per cent. West Bengal Loan, 1970 .. ..	July, 1958 ..	5,10,49,700	.....	.....	5,10,49,700
4 per cent. West Bengal Loan, 1971 .. ..	August, 1959 ..	7,69,69,400	.....	.....	7,69,69,400
4 per cent. West Bengal Loan, 1969 .. ..	August, 1960 ..	7,05,32,000	.....	.....	7,05,32,000
4½ per cent. West Bengal Loan, 1972 .. ..	September, 1961 ..	7,30,71,300	.....	.....	7,30,71,300
4½ per cent. West Bengal Loan, 1974 .. ..	August, 1962 ..	.....	7,03,28,500	.....	7,03,28,500
<i>Loans not bearing interest—</i>					
<b>Expired Loans—</b>					
3½ per cent. West Bengal Loan, 1962 .. ..	September, 1951 ..	.....	2,000(d)	.....	2,000(d)
Total—Permanent Debt .. ..		49,21,64,000	7,03,28,500	1,74,98,000	54,49,94,500

Loans from the Central Government—

*Pre-partition Loans—*

(1) Loans for Civil Defence Expenditure	62,21,460	.....	.....	62,21,460
(2) Loans for financing Grow More Food Scheme	6,89,110	.....	.....	6,89,110
(3) Loans for financing Development Projects	55,36,000	.....	.....	55,36,000
(4) Loans for Ways and Means purposes	70,40,000	.....	.....	70,40,000
(5) Loans for payment to Silk Filature Owners	17,476	.....	.....	17,476

Total .. 1,95,04,046 .....

1,95,04,046

(1) Ways and Means Advances	2,50,00,000	.....	.....	2,50,00,000
(2) Ways and Means advances for Plan Schemes	1,05,862	.....	.....	1,05,862
(3) Loans for Productive Development Scheme	17,31,140	.....	8,52,778	8,78,362
(4) Loans for paying West Bengal Government's share of expenditure on Damodar Valley Corporation.	85,37,36,000	.....	4,53,26,000	89,90,62,000
(5) Share of expenditure of the Damodar Valley Corporation against loan granted by the International Bank.	1,78,03,000	.....	.....	1,78,03,000
(6) Loans for Mayurakshi Project	8,15,88,849	.....	1,01,51,375	7,14,37,474
(7) Loans for rehabilitation of displaced persons	54,54,77,202	.....	2,16,61,852	56,36,43,054
(8) Loans under Grow More Food Schemes	8,63,70,701	.....	2,48,22,500	8,72,01,538
(9) Loans for contribution towards share capital of State Warp Housing Corporation.	5,92,620	.....	38,878	5,53,742

(d) These loans were notified for discharge during the course of the year and became non-interest bearing only from the date so notified (17-9-1962.)

**STATEMENT NO. 17.—DETAILED STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATION OF GOVERNMENT.**

Description of loan.	When raised.	Amount on 1st April, 1962.	Additions during the year.	Discharged during the year.	Amount on 31st March, 1963.
(1)	(2)	(3)	(4)	(5)	(6)
		Rs.	Rs.	Rs.	Rs.
(10) Removal of Khatal from Calcutta .. ..	.....	1,12,35,695	....	6,57,584	1,05,78,111
(11) Jute Seed Multiplication Farm .. ..	.....	51,331	....	9,668	41,663
(12) Greater Calcutta Milk Supply Corporation ..	.....	8,55,280	....	42,432	8,12,848
(13) Forestry Scheme Loan .. ..	.....	16,12,003	....	1,31,657	14,80,346
(14) Loans for Educational Development .. ..	.....	81,14,178	....	6,94,758	74,19,420
(15) Community Project Loan .. ..	.....	3,45,25,767	57,22,812	31,71,959	3,70,76,620
(16) National Extension Service Loan .. ..	.....	11,99,384	....	1,54,818	10,44,566
(17) Loans for Development of Handloom and Khadi Industries.	.....	82,67,746	30,69,000	8,40,376	1,04,96,370
(18) Small Scale Industries .. ..	.....	3,42,49,801	70,46,500	18,38,034	3,94,58,267
(19) Rehabilitation of Co-operative Movement in West Bengal.	.....	28,73,000	....	.....	28,73,000
(20) Loans for Road Development Schemes, etc. ..	.....	1,07,80,649	....	53,10,615	54,69,934
(21) Loans for National Water Supply and Sanitation Schemes.	.....	3,06,70,992	..	6,44,810	3,00,26,182
(22) Loans for Development purpose .. ..	.....	4,00,00,000	....	.....	4,00,00,000
(23) Loans for approved Development Schemes ..	.....	15,47,49,927	....	2,89,52,095	12,57,97,832
(24) Railway Electrification Programme .. ..	.....	1,63,00,000	....	.....	1,63,00,000

(25) Loans for permanent improvement in scarcity area.	....	91,05,087	....	1,54,587	89,50,500
(26) Loans for Protection of Towns .. .. .	....	1,74,19,900	....	4,56,248	1,69,63,652
(27) Loans for scarcity Relief .. .. .	....	1,70,730	..	84,104	86,626
(28) Taccavi Loans to Agriculturists .. .. .	....	1,10,99,985	....	14,05,365	96,94,620
(29) Loans for Miscellaneous Development Schemes	....	23,25,98,000	10,02,42,000	43,10,804	32,85,29,196
(30) Loans to Cultivator .. .. .	....	51,74,952	..	13,07,759	38,67,193
(31) Expansion of power .. .. .	....	1,58,46,174	..	4,09,548	1,54,36,626
(32) Flood Control Scheme .. .. .	....	2,77,02,000	78,00,000	7,14,139	3,47,87,861
(33) Flood and Draught Relief .. .. .	....	3,39,12,311	....	51,92,055	2,87,20,256
(34) Loans under Low Income Group Housing Scheme	....	2,05,11,485	....	5,74,504	2,18,29,981
(35) Share of Small Saving Collections* .. .. .	....	18,93,000	8,33,00,000	..	48,49,25,000
(36) Prize Bonds .. .. .	....	*40,16,25,000	6,85,000	....	88,48,000
(37) Assistance to Low-paid Officers .. .. .	....	81,63,000	..	13,28,528	53,88,271
(38) Police Housing Scheme .. .. .	....	67,16,799	30,00,000	1,29,945	1,95,14,080
(39) Slum Clearance Scheme .. .. .	....	1,66,44,025	24,23,000	16,92,875	60,91,429
(40) Loans under Subsidised Industrial Housing Scheme.	....	53,61,304	..	3,79,805	1,63,86,353
(41) Village Housing Project .. .. .	....	A { 39,06,000	..	56,794	15,93,857
(42) Plantation Labour Housing Scheme .. .. .	....	1,28,60,158	..	..	..
	....	16,50,651	..	..	..
	....	A { 1,75,000	..	8,196	6,66,804
	....	5,00,000	..	..	..

(A) Note—A sum of Rs. 59,74,000 being the closing balance on 31-3-62 in respect of the loan under the category of various housing schemes has been distributed and taken as the opening balance on 1-4-62 against the following housing schemes on receipt of the requisite detailed break up from the Government of India, viz.—

(i) Low Income Group Housing Scheme .. .. .	Rs. 18,93,000
(ii) Subsidised Industrial Housing Scheme .. .. .	Rs. 39,06,000
(iv) Plantation Labour Housing Scheme .. .. .	Rs. 1,75,000

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

(1) Description of loan.	(2) When raised.	(3) Amount on 1st April, 1962. Rs.	(4) Additions during the year, Rs.	(5) Discharged during the year. Rs.	(6) Amount on 31st March, 1963. Rs.
(43) Land Acquisition and Development Scheme ..	.....	40,25,000	..	..	40,25,000
(44) House Building Loans to All India Service Officers.	.....	10,00,000	..	83,291	9,16,709
(45) Implementation of various Centrally aided Medical & Public Health Schemes.	.....	34,09,000	65,00,000	15,92,879	83,16,121
(46) West Bengal Goods Transport Co-operative Society.	.....	3,76,000	..	..	3,76,000
(47) Five Years' Premium Prize Bond ..	.....	..	7,58,000	..	7,58,000
(48) Works Programme for utilising rural man-power.	.....	..	2,00,000	..	2,00,000
(49) Housing Scheme ..	.....	..	67,83,000	30,58,000	37,25,000
<b>Total—Post-partition Loans—</b>	.....	<b>2,80,97,36,588</b>	<b>31,93,39,664</b>	<b>10,39,18,926</b>	<b>3,02,51,57,326</b>

Total—Loans from the Central Government ..	.....	2,82,92,40,634	31,93,39,664	10,39,18,926	3,04,46,61,372
(D) Other Loans ..	.....	3,99,58,344	65,91,724	13,92,536	4,51,57,532
Total—Public Debt ..	.....	3,36,13,62,978	39,62,59,888	12,28,09,462	3,68,46,13,404

**Section B—Unfunded Debt**

State Provident Fund—					
General Provident Fund ..	.....	10,04,69,600	2,31,44,603	1,17,95,782	11,18,18,421
Indian Civil Service Provident Fund ..	.....	18,84,778	1,92,742	5,50,317	15,27,203
Indian Civil Service (Non-European Members) Provident Fund.	.....	9,57,286	96,311	2,18,053	8,35,544
Contributory Provident Fund ..	.....	64,68,930	7,27,879	4,14,459	67,82,350
All India Service Provident Fund ..	.....	24,05,774	5,67,308	3,88,998	25,84,084
Total—Unfunded Debt ..	.....	11,21,86,368	2,47,28,843	1,33,67,609	12,35,47,602
Total—Debt and other interest-bearing obligations	.....	3,47,35,49,346	42,09,88,731	13,61,77,071	3,75,83,61,006

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

Major and Minor Head of Account.	Balances on 1st April, 1962.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1963.	Interest received during the year.
1	2	3	4	5	6	7

Dr.

Dr.

**Section Q—Loans and Advances by State Governments—**

**LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.—**

Loans to Presidency Corporations, Port Trusts and other Port Funds.	1,47,58,599	10,00,000	1,57,58,599	7,84,374	1,49,74,225	6,33,624
Loans to Municipalities .. .. .	(a)89,21,245	8,20,920	97,42,165	5,52,201	91,89,964	1,25,590
Loans to District and other Local Fund Committee	49,46,706	..	49,46,706	40,625	49,06,081	13,459

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**ADVANCES TO CULTIVATORS—**

(i) Loan under Land Improvement Act XIX of 1883	(b)7,21,756	(k)—32,435	6,89,321	1,22,306	5,67,015	..
(ii) Agriculturists' Loans Act XII of 1884 .. .. .	(c)4,82,28,120	67,97,264	5,50,25,384	1,22,12,747	4,28,12,637	..
(iii) Loans to Small Jute-growers .. .. .	9	..	9	..	9	..
(iv) Loans in other cases of distress .. .. .	1,16,259	20,000	1,36,259	15,776	1,20,483	..
(v) Loans under the scheme for distribution of chemical fertilisers.	38,66,417	18,53,587	57,20,004	29,05,356	28,14,648	..

Total .. (d)5,29,32,561 86,38,416 6,15,70,977 1,52,56,185 4,63,14,792 21,61,343



ADVANCES UNDER SPECIAL LAWS—

(i) Zamindari Embankment Advances under Act II (B. C.), 1882.	47,51,715	3,584	47,55,299	33	47,55,266	..
(ii) Loans under Bengal Agriculture and Sanitary Improvement Act, 1920.	30,037	..	30,037	..	30,037	..
(iii) Ramnagar-Sapua Khal	15,440	..	15,440	8	15,432	..
<b>Total</b>	<b>47,97,192</b>	<b>3,584</b>	<b>48,00,776</b>	<b>41</b>	<b>48,00,735</b>	<b>..</b>

MISCELLANEOUS LOANS AND ADVANCES.—

(1) Loans to ex-detenues	2,02,195	..	2,02,195	..	2,02,195	..
(2) Loans to Co-operative Land Mortgage Bank	21,31,455	..	21,31,455	2,08,499	19,22,956	..
(3) Loans to Provincial Co-operative Bank for Development of Wool Industry in Kalimpong.	68,334	..	68,334	..	68,334	..
(4) Loans to Co-operative Bank and multipurpose societies.	1,08,394	..	1,08,394	86,903	21,491	..
(5) Non-credit Co-operative Societies	6,56,642	2,00,000	8,56,642	82,280	7,74,362	..

(a) The opening balance differs from the previous year's closing balance by Rs. +5,98,542 due to *pro-forma* correction made in accordance with section 25 of the Transfer of Territories Act, 1956 and subsequent instructions on the transfer of certain territories from Bihar to West Bengal.

(b) The opening balance differs from the previous year's closing balance by Rs. (-)2,119 due to *pro-forma* correction made on account of rectification of misclassifications in Treasury Accounts relating to preparation period on receipt of requisition of correction from treasuries.

(c) The opening balance differs from the previous year's closing balance by Rs. (+)4,560 due to *pro-forma* correction on account of rectification of misclassification in Treasury accounts relating to preparation period on receipt of requisition of correction from treasuries.

(d) The opening balance differs from the previous year's closing balance by Rs. (+)2,441 due to *pro-forma* correction on account of rectification of misclassification in Treasury Accounts relating to preparation period on receipt of requisition of correction from treasuries.

(k) Minus figure is due to rectification of the previous year's discrepancies.

STATEMENT No. 18—DETAILED 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—*contd.*

Major and Minor Head of Account	Balances of 1st April, 1962.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1963.	Interest received during the year.
1	2	3	4	5	6	7
	Dr. i				Dr.	
(6) Loans to other Co-operative Societies .. ..	3,36,442	1,00,000	4,36,442	23,928	4,12,514	..
(7) Loans to Traders .. ..	15,485	..	15,485	265	15,220	..
(8) Loans to Distressed Tailors .. ..	14,422	..	14,422	..	14,422	..
(9) Cattle Purchase Loans .. ..	(e)89,32,366	20,87,117	1,10,19,483	30,73,713	79,45,770	..
(10) Loans under the scheme for increased provision for aid to Industries.	64,18,135	18,00,976	82,19,111	8,05,034	74,14,077	..
(11) Loans to Silk-reelers' and Weavers' Co-operative Society.	22,500	..	22,500	5,028	17,472	..
(12) Loans for new management of Barasat-Basirhat Light Railway.	31,104	..	31,104	..	31,104	..
(13) Loans to Co-operative Society of State Transport Employees.	7,430	..	7,430	..	7,430	..
(14) Loans to Chank Artisans .. ..	16,710	..	16,710	1,400	15,310	..
(15) Loans under the Scheme for Development of Village Oil Industry.	45,725	..	45,725	13,334	32,391	..
(16) Loans for development of Mat Industry .. ..	4,143	..	4,143	..	4,143	..
(17) Loans under the scheme for development of Blacksmithy Industry.	13,104	..	13,104	..	13,104	..

(18) Loans for Oil Crushing Industry .. .. .	22,416	..	22,416	..	22,416	..
(19) Loans for development of Carpentry Industry .. .. .	9,240	..	9,240	..	9,240	..
(20) Loans to individuals and public bodies in Cooh Behar.	1,05,659	..	1,05,659	29,945	75,714	..
(21) Loans to West Bengal State Electricity Board .. .. .	2,63,82,000	4,86,11,000	7,49,93,000	..	7,49,93,000	..
(22) Loans under the Low Income Group Housing Scheme.	1,29,60,111	19,00,540	1,48,60,651	6,96,004	1,41,64,647	..
(23) Loans to Milk Producers' Co-operative Society at Raiganj.	12,065	..	12,065	..	12,065	..
(24) Loans to Pioneer Auto-Rickshaw Co-operative Transport Society.	7,400	..	7,400	159	7,241	..
(25) Loans to Women's Co-operative Industrial Home Ltd., Kamarhati.	24,000	..	24,000	..	24,000	..
(26) Loans to the Co-operative Societies for the purchase of land, construction of storage godowns and establishment of Cold Storage Plant.	6,25,914	1,200	6,27,114	36,109	5,91,005	..
(27) Loans to West Bengal Financial Corporation on account of Government guarantee for dividends.	11,86,661	..	11,86,661	..	11,86,661	..
(28) Housing Building Advance to the flood-affected people.	27,46,495	..	27,46,495	4,66,028	22,80,467	..
(29) Loans to Studio Supply Co-operative Society .. .. .	1,30,445	..	1,30,445	11,000	4,19,445	..
(30) Loans to State Electricity Board under Development Scheme.	7,60,00,000	..	7,60,00,000	..	7,60,00,000	..
(31) Loans for Ambar Charka Programme .. .. .	5,65,000	..	5,65,000	..	5,65,000	..
(32) Loans for Scheme for Cane Gur Khandsari Sugar	55,817	..	55,817	1,590	54,227	..
(33) Loans to Calcutta Tramways Co. .. .. .	3,33,334	..	3,33,334	3,33,334	..	..

(e) The opening balance differs from the previous year's closing balance by Rs. (-)2,242 due to *pro-forma* correction made on account of rectification of misclassifications in Treasury Accounts relating to preparation period on receipt of requisition of correction from treasuries.

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

Major and Minor Head of Account	Balances on 1st April, 1962.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1963	Interest received during the year.
1	2	3	4	5	6	7
	Dr.					
(34) Loans for working capital for Mobile Van ..	12,355	..	12,355	..	12,355	..
(35) Loans to West Bengal Development Corporation ..	1,02,27,000	50,00,000	1,52,27,000	..	1,52,27,000	..
(36) Loans to Agricultural Marketing Society ..	18,35,220	..	18,35,220	34,747	18,00,473	..
(37) Loans for Re-organisation of Primary Credit ..	8,27,711	..	8,27,711	22,961	8,04,750	..
(38) Loans to cultivators for Mulberry Cultivation ..	1,07,577	..	1,07,577	41,520	66,057	..
(39) Loans to cattle owners of City Khatahs ..	1,21,156	..	1,21,156	89,741	31,415	..
(40) Loans to National Sugar Mills, Ltd. ..	12,75,000	..	12,75,000	..	12,75,000	..
(41) Loans for fish production in Semi-Derelict tanks ..	4,73,061	2,35,660	7,08,721	47,142	6,61,579	..
(42) Loans to Calcutta Improvement Trust ..	30,34,000	7,66,500	38,00,500	97,699	37,02,801	..
(43) Loans for Ghani Oil Crushing Industry ..	2,35,831	..	2,35,831	..	2,35,831	..
(44) Special advance to deputationists for higher education abroad.	4,623	..	4,623	..	4,623	..
(45) Loans for Water Supply in rural areas ..	663	..	663	..	663	..
(46) Loans for production of multi-voltine mother-stock on the plains.	19,353	..	19,353	3,628	15,725	..
(47) Loans for promotion of Gur Industry ..	74,885	19,800	94,685	41,315	53,370	..

(48) Natural Calamity loan	..	..	..	-497	..	-497	(k)-578	81	..
(49) Short-term loan for augmentation of fish production in cultivable tank.	..	..	..	1,43,581	57,990	2,01,571	36,048	1,65,523	..
(50) Loans to Fishermen	..	..	..	1,051	..	1,051	..	1,051	..
(51) Loans for rendering assistance to needy fishermen through Co-operative Societies.	..	..	..	1,81,882	75,238	2,57,120	63,484	1,93,636	..
(52) Loans for development of village pottery in Community Project areas.	..	..	..	4,167	..	4,167	..	4,167	..
(53) Loans for development of Hand pounding of Rice and Atta Chaki Industry in Community Product areas.	..	..	..	23,323	..	23,323	2,000	21,323	..
(54) Loans for development of Cane Gur and Khandasari Sugar Industry in Community Project areas.	..	..	..	5,200	..	5,200	..	5,200	..
(55) Loans under the Scheme for Co operative Farming Experiments.	..	..	..	2,78,895	1,50,250	4,29,145	25,850	4,03,295	..
(56) Loans for soap making with non-edible oils in Community Project areas.	..	..	..	55,160	..	55,160	..	55,160	..
(57) Rehabilitation of Central Co-operative Bank	..	..	..	28,73,000	..	28,73,000	..	28,73,000	..
(58) Loans to Co-operative Societies for installation of Power-looms	..	..	..	50,18,801	..	50,18,801	1,89,386	48,29,415	..
(59) Loans for canning and preservation of fruits	..	..	..	1,51,000	..	1,51,000	(k)-22,000	1,73,000	..
(60) Loans to State Electricity Board under Railway Electrification Scheme	..	..	..	2,28,00,000	63,44,000	2,91,44,000	..	2,91,44,000	..
(61) Loans for Middle Income Group Housing Scheme	..	..	..	33,09,503	17,00,000	50,09,503	2,68,958	47,40,545	..
(62) Loans for Gariahata Overbridge	..	..	..	53,76,585	..	53,76,585	1,28,968	52,47,617	..
(63) Loans for village house project, Plan II	..	..	..	8,97,845	2,55,825	11,53,670	25,062	11,28,608	..
(64) Loans to Durgaput authority	..	..	..	95,000	..	95,000	..	95,000	..

(k) Minus figure is due to rectification of the previous year's discrepancies.

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

Major and Minor Head of Account.	Balances on, 1st April, 1962.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1963.	Interest received during the year.
1	2	3	4	5	6	7
	Dr.				Dr.	
(65) Special Advance to students for higher education abroad.	13,036	..	13,036	..	13,036	..
(66) Special advance to students in U. K. ..	107	..	107	..	107	..
(67) Loans for improved appliances including standardisation and stamping.	1,03,038	..	1,03,038	23,173	79,895	..
(68) Loans for housing of colony ..	4,04,133	..	4,04,133	..	4,04,133	..
(69) Loans for special house building in Calcutta ..	3,750	..	3,750	..	3,750	..
(70) Seed Cocoon rears ..	-256	..	-256	(k)-256	..	..
(71) Loans to State Transport Corporation ..	64,57,000	18,76,000	83,33,000	..	83,33,000	..
(72) Loans under subsidised Industrial Housing Scheme (Calcutta Improvement Trust).	17,84,018	6,36,000	24,20,018	30,224	23,89,794	..
(73) Loans under Subsidised Industrial Housing Scheme (Private Employers' Project).	1,26,000	1,16,937	2,42,937	6,467	2,36,470	..
(74) Special Advance Loans to Individuals to meet passage expenses for higher studies abroad.	25,384	4,000	29,384	5,267	24,117	..
(75) Special Advance to persons rendered destitute by Famine 1943.	6,738	..	6,738	(k)-2,155	8,893	..
(76) Special Advance to paddy huskers under paddy Housing Scheme.	43,024	..	43,024	(k)-4,921	47,945	..

(77) Loans for rendering assistance to Sundarban fisherman through Co-operative Societies.	2,01,500	..	2,01,500	..	2,01,500	..
(78) Housing Colony (Low-cost)	1,13,333	..	1,13,333	..	1,13,333	..
(79) Improvement of Secondary Education for teaching facilities.	15,250	79,500	94,750	..	94,750	..
(80) Loans for running of Coir Co-operatives	6,875	..	6,875	..	6,875	..
(81) Special Advance to Board of Secondary Education	11,10,389	..	11,10,389	5,62,000	5,48,389	..
(82) Special Advance Potashpur Thana Relief Committee for Mat Weaving Scheme.	11,298	..	11,298	900	10,398	..
(83) Loans to S. K. Ghosh in connection with passage expenses for higher training to West Germany.	500	..	500	..	500	..
(84) Loans for training of cadets to Marine Engineering College.	1,550	2,600	4,150	900	3,250	..
(85) Loans for Plantation Labour Housing Scheme	7,82,400	9,000	7,91,400	25,536	7,65,864	..
(86) Kalyani Spinning Mills Ltd	70,39,000	..	70,39,000	11,00,000	59,39,000	..
(87) Special Advance Calcutta Medical Aid and Research Society, Jadavpore	1,00,000	..	1,00,000	..	1,00,000	..
(88) Kalyani Spinning Mills Ltd., for establishment of a second unit at Habra.	..	5,07,000	5,07,000	..	5,07,000	..
(89) Special Advance to Dr. D. R. Sarkar for housing research work at Vienna Academy of Medicine.	1,960	..	1,960	..	1,960	..
(90) Loans to North Bengal State Transport Corporation	4,00,000	..	4,00,000	..	4,00,000	..
(91) Loans to West Bengal Small Industries Corporation Ltd.	10,00,000	5,00,000	15,00,000	33,582	14,66,418	..
(92) Agricultural Marketing Society (Primary)	1,53,750	3,11,250	4,65,000	..	4,65,000	..
(93) Establishment of Rural Godowns	1,42,500	3,60,000	5,02,500	..	5,02,500	..

(k) Minus figure is due to rectification of the previous year's discrepancies.

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

Major and Minor Head of Account.	1	2	3	4	5	6	7
	Balances on 1st April, 1962.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1963.	Interest received during the year.	
	Dr.				Dr.		
(94) State Sailors' Soldiers' and Airman's Board ..	6,646	..	6,646	6,646	..	..	
(95) West Bengal Children's Film Society ..	50,000	..	50,000	..	50,000	..	
(96) Indian Red Cross Society ..	1,26,115	..	1,26,115	..	1,26,115	..	
(97) West Bengal Secretariat ..	-60	..	-60	(k)-60	..	..	
(98) Administrator General's Advance ..	1,915	7,510	9,425	225	9,200	..	
(99) Greater Calcutta Milk Supply Scheme ..	..	5,62,800	5,62,800	3,02,820	2,59,980	..	
(100) Special Advance for training under Inter-institutional arrangement with Mission University.	..	3,600	3,600	1,700	1,900	..	
(101) Loans to Durgapur Projects Ltd. ..	..	17,61,000	17,61,000	72,00,000	(g) -54,33,000	..	
(102) Loans for growing vegetables ..	..	3,89,011	3,89,011	..	3,89,011	..	
(103) Loans for Fruit Development ..	..	15,400	15,400	..	15,400	..	
(104) Loans for Development of markets ..	..	25,500	25,500	..	25,500	..	
(105) Loans for Development of Fishing Societies ..	..	1,16,625	1,16,625	..	1,16,625	..	
(106) Development of Milk Co-operatives ..	..	1,64,500	1,64,500	..	1,64,500	..	
(107) Establishment of Co-operative Cold storage ..	..	4,00,000	4,00,000	..	4,00,000	..	



(108) Loans for Rickshaw Pullers' and Labour Co-operative Society.	..	20,000	20,000	..	20,000	..	20,000	..
(109) Loans for Establishment of Dyeing, Bleaching and processing Plant.	..	4,40,000	4,40,000	..	4,40,000	..	4,40,000	..
(110) Marketing Loans to Apex Society	..	2,20,000	2,20,000	..	2,20,000	..	2,20,000	..
(111) Establishment of Godowns and Sale Depots	..	40,800	40,800	..	40,800	..	40,800	..
(112) Loans for Cashewnut Development	..	16,450	16,450	..	16,450	..	16,450	..
(113) Zoological Garden, Alipur	..	5,000	5,000	..	5,000	..	5,000	..
(114) H. B. Loan to persons affected by Natural Calamities	..	5,100	5,100	..	5,100	..	5,100	..
(115) Loans for Development of Consumers' Co-operative Society.	..	90,000	90,000	..	90,000	..	90,000	..
(116) West Bengal Goods Transport Co-operative Society on account of Government Guarantee for interest.	..	2,760	2,760	..	2,760	..	2,760	..
(117) West Bengal Goods Transport Co operative Society Ltd.	..	3,76,000	3,76,000	..	3,76,000	..	3,76,000	..

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#### LOANS FOR DEVELOPMENT OF HANDLOOM INDUSTRY—

(118) Co-operative Societies, Handloom Industry	..	51,80,328	..	51,80,328	2,98,112	48,82,216	..
(119) Weavers' Co-operative Marketing Society	..	3,81,081	..	3,81,081	32,625	3,48,456	..
(120) Scheme for Share Capital to Weavers	..	2,65,709	1,00,000	3,65,709	35,612	3,30,097	..
(121) Establishment of Dye Houses	..	7,713	..	7,713	..	7,713	..
(122) Co-operative Societies, Handloom Industry (Silk)	..	5,24,000	..	5,24,000	273	5,23,727	..

(g) The State Government have decided to treat the expenditure on account of Durgapur Project booked under capital major heads partly as 'Capital share of State Government' and partly as 'loan' pending allocation of this by the Government. A repayment of Rs. 75 lakhs has been made. Hence the Minus balance.

(k) Minus figure is due to rectification of the previous year's discrepancies.

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

Major and Minor Head of Account	1	2	3	4	5	6	7
	Balances on 1st April, 1962.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1963.	Interest received during the year.	
(123) Co-operative Societies, Handloom Industry (Woolen).	70,585	..	70,585	2,150	68,435	..	
(124) Scheme for Share Capital to Weavers (Silk) ..	74,247	1,070	75,317	2,500	72,817	..	
(125) Scheme for share Capital to Weavers (Woolen)	..	1,215	1,215	..	1,215	..	
(126) Loans for supply of Improved Appliances (Silk) ..	17,441	4,731	22,172	2,759	19,413	..	
(127) Loans for supply of Improved Appliances (Woolen)	1,339	1,735	3,074	..	3,074	..	
(128) Loans for renovation and rehabilitation of Weavers' houses.	44,012	..	44,012	..	44,012	..	
(129) Loans for development of Handicraft Co-operative	95,219	33,250	1,28,469	36,305	92,164	..	
(130) Loans for Cottage and Small-scale Industries ..	-8,728	8,728	..	..	..	..	
(131) Scheme for working capital to Weavers (Cotton) ..	5,90,000	1,50,000	7,40,000	600	7,39,400	..	
(132) Scheme for working capital to Weavers (Silk) ..	95,075	37,000	1,32,075	..	1,32,075	..	
(133) Scheme for working capital to Weavers (Woolen)	8,000	16,000	24,000	..	24,000	..	
(134) Loans for supply of improved appliances (Cotton)	74,962	64,979	1,39,941	3,730	1,36,211	..	

Dr.

Dr.

*Loans under Intensive Food Production Scheme.*

(135)	Unionwari Tank Fishery Development Scheme	..	1,30,841	(k) — 165	1,30,676	5,202	1,25,474	..
(136)	Improvement of Tank Fisheries in dry districts	..	1,51,563	(k) — 1,598	1,49,965	44,817	1,05,148	..
(137)	Loans to owners or lessees of Beel Fisheries	..	93,862	..	93,862	..	93,862	..
(138)	Loans to big growers	..	4,34,259	..	4,34,259	8,559	4,25,700	..
(139)	Loans for development of Palm Gur Industry	..	-10,217	(k) — 19,800	-30,017	(k) — 39,950	9,933	..

*Rehabilitation Scheme.*

(140)	Loans to Artisans	..	32,46,409	1,47,180	33,93,589	6,46,434	27,47,155	..
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*Loans under Development Scheme.*

## UNIVERSITY EDUCATION.

(141)	Calcutta University	..	40,000	1,12,000	1,52,000	10,000	1,42,000	..
(142)	Jadavpore University	..	1,60,000	..	1,60,000	..	1,60,000	..
(143)	Burdwan University	..	..	2,37,500	2,37,500	..	2,37,500	..

*Special Scheme for Girls.*

(144)	Construction of hostels for girls in Colleges (Hooghly Women's College).	..	18,750	..	18,750	..	18,750	..
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*Loans to Educational Institutions.*

(145)	Construction of Hostel Buildings	..	81,670	..	81,670	4,700	76,970	..
(146)	School Meal Advisory Committee	..	5,000	..	5,000	..	5,000	..
(147)	College of Engineering and Technology, Jadavpur	..	2,13,566	..	2,13,566	10,678	2,02,888	..
(148)	Victoria Institution for Girls	..	41,700	..	41,700	41,700	..	..

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

Major and Minor Head of Account.	1	2	3	4	5	6	7
	Balances on 1st April, 1962.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1963.	Interest received during the year.	
(149) Kamala Girls' School .. .. .	..	2,15,000	2,15,000	5,000	2,10,000	..	
(150) Manimala Girl's College .. .. .	..	42,000	42,000	..	42,000	..	
(151) Ananda Chandra College .. .. .	..	1,19,583	1,19,583	..	1,19,583	..	
(152) Ramananda College .. .. .	..	55,727	55,727	1,560	54,167	..	
(153) Bhuvan Mohan Dutta Public Institute .. .. .	..	7,397	7,397	..	7,397	..	
(154) Siliguri College .. .. .	..	20,854	20,854	..	20,854	..	
(155) Berhampore Girls' College .. .. .	..	90,000	90,000	..	90,000	..	
(156) Shyama Sundari Vidyapith .. .. .	..	6,000	6,000	..	6,000	..	
(157) Howrah Girls' School .. .. .	..	29,588	29,588	2,963	26,625	..	
(158) Barisha College .. .. .	..	45,915	45,915	..	45,915	..	
(159) Ram Krishna Mission Asram .. .. .	..	38,347	83,347	(k) — 8,453	91,800	..	
(160) Jangipur College .. .. .	..	31,681	31,681	..	31,681	..	
(161) Matijheel College .. .. .	..	11,242	11,242	666	10,576	..	
(162) Kalyan Niketan School .. .. .	..	16,000	16,000	..	16,000	..	

(163) Kharagpur College	..	..	40,703	..	40,703	1,932	38,771	..
(164) Balurghat College	..	..	32,834	..	32,834	..	32,834	..
(165) Ghum Junior H. E. School	..	..	13,000	..	13,000	..	13,000	..
(166) Santipur College	..	..	5,301	..	5,301	508	4,793	..
(167) Gokhale Memorial Girls' College	..	..	29,096	..	29,096	..	29,096	..
(168) Vidyanagar Siksha Sansad	..	..	26,000	..	26,000	..	26,000	..
(169) Tamralipta Mahavidyalaya	..	..	28,708	..	28,708	1,788	26,920	..
(170) Ramsedaya College	..	..	4,655	..	4,655	..	4,655	..
(171) Bolpur College	..	..	2,219	..	2,219	..	2,219	..
(172) Vidyasagar Bani Bhawan	..	..	13,600	..	13,600	800	12,800	..
(173) Hetampur K. Ç. College	..	..	14,219	..	14,219	403	13,816	..
(174) Bijoy Narayan Maha Vidyalaya	..	..	26,455	..	26,455	..	26,455	..
(175) Roman Catholic Mission of Calcutta	..	..	17,500	..	17,500	3,500	14,000	..
(176) Uttarpura High School	..	..	17,952	..	17,952	711	17,241	..
(177) Loreto Mission School, Calcutta	..	..	6,32,277	8,000	6,40,277	47,601	5,92,676	..
(178) Loans to Dr. J. K. Roy for Research in U.S.A.	..	..	2,000	..	2,000	..	2,000	..
(179) Kandi Raj College	..	..	16,883	..	16,883	907	15,976	..
(180) Bangabasi College, Nabadwip	..	..	12,000	..	12,000	..	12,000	..
(181) Prasanna Dev Balika Maha Vidyalaya	..	..	1,24,024	..	1,24,024	..	1,24,024	..
(182) K. K. Hindu Academy	..	..	7,000	..	7,000	1,000	6,000	..
(183) Sarada Asram	..	..	25,500	..	25,500	1,500	24,000	..
(184) Helancha College	..	..	52	..	52	..	52	..

(k) Minus figure is due to rectification of the previous year's discrepancies.

STATEMENT No. 18—DETAILED 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—*contd.*

	1	2	3	4	5	6	7
Major and Minor Head of Account.	Balances on 1st April, 1962.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1963.	Interest received during the year.	
	Dr.				Dr.		
(185) Vivekananda Institute, Howrah .. .. .	82,088	..	82,088	7,522	74,566	..	
(186) Silpamandir Girls' School .. .. .	20,000	..	20,000	..	20,000	..	
(187) Hijli High School .. .. .	1,59,949	..	1,59,949	..	1,59,949	..	
(188) Women's Christian College .. .. .	42,167	..	42,167	..	42,167	..	
(189) Krishnagar College .. .. .	9,536	..	9,536	892	8,644	..	
(190) St. Agnes Convent, Kharagpur .. .. .	1,64,478	..	1,64,478	15,044	1,49,434	..	
(191) Netaji Mahavidyalaya .. .. .	11,700	..	11,700	..	11,700	..	
(192) Kalna College .. .. .	20,560	..	20,560	1,881	18,679	..	
(193) Sahebnaagar Junior High School, Murahidabad .. .. .	13,500	..	13,500	..	13,500	..	
(194) Raiganj College .. .. .	14,035	..	14,035	..	14,035	..	
(195) Gobardanga Hindu College .. .. .	9,605	..	9,605	..	9,605	..	
(196) Sibpore Hindu Girls' College .. .. .	26,928	..	26,928	..	26,928	..	
(197) Indian Institute of Social Welfare and Business Management.	2,86,796	..	2,86,796	20,915	2,65,881	..	
(198) Marine Engineering College .. .. .	2,000	..	2,000	2,000	..	..	

(199) Technical K. A. High School	..	..	3,000	..	..	3,000	..	..
(200) Ramkrishna Mission Silpamandir	..	..	60,800	..	3,200	57,600	..	..
(201) Bally Jora Aswathatala Vidyalaya	..	..	17,953	..	6,017	11,936	..	..
(202) Bally Girls' High School	..	..	700	..	..	700	..	..
(203) Silpamandir Girls' School, Gorabazar	..	..	6,650	..	..	6,650	..	..
(204) Hooghly Women's College	..	..	38,250	..	3,188	35,062	..	..
(205) Calcutta Deaf and Dumb School	..	..	61,000	..	..	61,000	..	..
(206) Loans to Aghore Khan Prakash Ch. Mahavidyalaya	..	..	50,000	..	..	50,000	..	..
(207) Bahara Adarsha Vidyalaya	..	..	17,411	..	..	17,411	..	..
(208) Lake School for Girls	..	..	60,111	..	4,889	55,222	..	..
(209) La Martiniere Girls' School	..	..	96,728	..	7,522	89,206	..	..
(210) Kelome! Siksha Sedan	..	..	9,000	..	307	8,693	..	..
(211) Salkia A. S. High School (Ushangini)	..	..	51,266	..	1,808	49,458	..	..
(212) Bankim Chandra Sardar Mahavidyalaya	..	..	45,000	..	..	45,000	..	..
(213) Haldibari (Cooch Behar) High School	..	..	7,448	..	..	7,448	..	..
(214) Saraswati Balika Vidyalaya	..	..	44,603	..	3,761	40,842	..	..
(215) Santamayee Girls' High School	..	..	8,000	..	1,915	6,085	..	..
(216) Kumudini Homes, Kalimpong	..	..	1,50,000	..	..	1,50,000	..	..
(217) Sunderban Balika Vidyalpith	..	..	30,000	..	..	30,000	..	..
(218) K. G. Engineering Institute, Vishnupur	..	..	-6,000	..	(k) -6,000	..	..	..
(219) Raiganj Mohan Nath High School	..	..	2,640	..	..	2,640	..	..
(220) Bally Banga Sishu (Balika) Vidyalaya	..	..	25,000	..	818	24,182	..	..

(k) Minus figure is due to rectification of the previous year's discrepancies.

STATEMENT No. 18—DETAILED 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—*contd.*

Major and Minor Head of Account.	1	2	3	4	5	6	7
	Balances on 1st April, 1962.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1963.	Interest received during the year.	
(221) Rudrapur Radhaballav High School ..	10,000	..	10,000	..	10,000	..	..
(222) Tirthapati Institution, Calcutta ..	1,38,000	..	1,38,000	..	1,38,000	..	..
(223) Jalpaiguri Engineering College ..	..	1,00,000	1,00,000	..	1,00,000	..	..
(224) Bengal Engineering College ..	..	42,000	42,000	..	42,000	..	..
(225) Calcutta Girls' College ..	..	1,08,000	1,08,000	..	1,08,000	..	..
(226) Howrah, Girls' College ..	..	50,000	50,000	..	50,000	..	..
(227) Dhakuria Ram Ch. Higher Secondary School ..	..	75,850	75,850	..	75,850	..	..
(228) B. P. C. Institute of Technology ..	..	..	..	12,786	(m) — 12,786	..	..
(229) Loans for essential amenities for college teachers ..	..	20,000	20,000	..	20,000	..	..
<b>Total—Miscellaneous Loans and Advances ..</b>	<b>23,55,26,097(e)</b>	<b>7,97,13,114</b>	<b>31,52,39,211</b>	<b>1,75,60,189</b>	<b>29,76,79,022</b>	<b>1,02,21,878</b>	<b>1,02,21,878</b>



LOANS AND ADVANCES TO DISPLACED PERSONS

1. House Building Loan (Rural)	..	..	11,84,20,493(s)	11,444	11,84,31,937	2,38,683	11,81,93,254	..
2. House Building Loan (Urban)	..	..	16,01,46,592(s)	45,72,911	16,47,19,503	2,30,348	16,44,89,155	..
3. Business, Professional, Artisans, etc., Loans (Urban)	..	..	5,11,04,177(s)	23,24,007	5,34,28,184	74,306	5,33,53,878	..
4. Small Trade, Professional, Artisans, etc., Loan (Rural)	..	..	2,15,92,435(s)	(k)-12,34,750	2,03,57,649	(k)-1,29,985	2,04,87,634	..
5. Loans to Agriculturists	..	..	3,88,86,295	3,86,916	3,92,73,211	34,125	3,92,39,086	..
6. Educational loan to Students	..	..	10,92,777	..	10,92,777	..	10,92,777	..
7. Loans to Educational Institutions	..	..	27,55,262(s)	29,292	27,84,554	1,297	27,83,257	..
8. Loans for Water Supply in Private Colonies	..	..	1,39,393	5,491	1,44,884	..	1,44,884	..
9. Loans to Muslim Migrants	..	..	53,305	..	53,305	60	53,245	..
10. Loans to Industrialists	..	..	1,46,22,880	1,12,852	1,47,35,792	7,29,431	1,40,06,301	..
11. Loans in connection with Production Centres	..	..	20,000	..	20,000	..	20,000	..
12. Loans to Municipalities	..	..	26,51,225	3,08,279	29,59,504	6,300	29,53,204	..

Note.—(e) The opening balance differs from the previous year's closing balance by Rs. (-) 2,242 due to *pro forma* correction on account of rectification of misclassification in Treasury accounts relating to pre-partition period on receipt of requisition of correction from treasuries.

(s) The opening balances differ from the previous year's closing balances due to re-organisation of the detailed heads as desired by the State Government.

(k) Minus figure is due to rectification of the previous year's discrepancies.

(m) The minus balance has been reconciled and readjusted in the accounts for 1963-64

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

Major and Minor Head of Account.	1	2	3	4	5	6	7
	Balances on 1st April, 1962.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1963.	Interest received during the year.	
13. Loans under Dispersal Scheme	.. ..	1,95,306	1,95,306	..	1,95,306	..	
14. Loans to Fulia Township Scheme	.. ..	1,43,606	1,43,606	..	1,43,606	..	
15. Loans to State Electricity Board	.. ..	23,83,000	23,83,000	1,63,635	22,19,365	..	
16. Loans to Riot Victims	.. ..	21,062	21,062	..	21,062	..	
17. Loans to Hospitals	.. ..	1,00,000	1,00,000	..	1,00,000	..	
18. Loans to State Transport	.. ..	15,16,773	15,16,773	..	15,16,773	..	
19. Loans to Trainees	.. ..	23,200	23,200	288	22,912	..	
<b>Total</b>	.. ..	41,58,67,781	42,23,84,187	13,48,488	42,10,35,699	4,23,894	

Dr.

Dr.

LOANS AND ADVANCES UNDER COMMUNITY DEVELOPMENT PROGRAMME.

1. *Community Development Programme*—

(i) Short-term finance to Agriculturists .. .. .	77,376	..	77,376	24,816	52,560	..
(ii) Union-wari Tank fishery Development Scheme ..	—58,146	..	—58,146	(k)—63,739	5,593	..
(iii) Development of Tank Fishery in dry districts	73,943	..	73,943	55,867	18,076	..
(iv) Marketing Centre and Storage Godowns ..	2,23,963	..	2,23,963	53,219	1,70,744	..
(v) Poultry farming, sheep rearing, cow-keeping, etc.	69,891	..	69,891	1,998	67,893	..
(vi) Tubewell Irrigation .. .. .	16,182	..	16,182	10,571	5,611	..
(vii) Waste land reclamation .. .. .	2,56,714	..	2,56,714	1,79,999	76,715	..
(viii) Rural Arts, Crafts and Industries—Rural ..	1,54,036	..	1,54,036	32,486	1,21,550	..
(ix) Rural Arts, Crafts and Industries—Urban ..	1,86,484	..	1,86,484	4,259	1,82,225	..
(x) Kural Housing .. .. .	2,730	..	2,730	721	2,009	..
(xi) Loans to State Electricity Board .. .. .	64,64,226	..	64,65,669	..	64,65,669	..
(xii) Rural Arts, Crafts and Industries (converted) ..	2,02,633	..	2,02,633	24,978	1,77,655	..
(xiii) Co-operative Marketing Society (converted) ..	3,04,702	..	3,04,702	10,611	2,94,091	..
(xiv) Rural Housing Scheme (converted) .. .. .	5,17,052	..	7,30,902	28,019	7,02,883	..
(xv) Reclamation of waste land (converted) .. .. .	43,00,766	..	57,59,212	3,24,440	54,34,772	..
(xvi) Irrigation Scheme (converted) .. .. .	59,07,353	..	79,95,149	5,96,243	73,98,906	..
(xvii) Medium term loan Scheme for fish production in Semi-derelect tanks (converted).	900	..	900	..	900	..

(k) Minus figure is due to rectification of the previous year's discrepancies.

STATEMENT No. 18—DETAILED 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—*concl'd.*

Major and Minor Head of Account.	Balances on* 1st April, 1962.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1963.	Interest received during the year.
1	2	3	4	5	6	7
	• Dr.				Dr.	
(xviii) Poultry farming, sheep rearing, cow-keeping, etc. (converted).	40,692	..	40,692	2,611	38,081	..
(xix) Loans to State Electricity Board (converted)	30,93,000	..	30,93,000	..	30,93,000	..
(xx) Production Schemes for promotion of Agriculture and Animal Husbandry (converted).	9,06,543	14,00,569	23,07,112	30,866	22,76,246	..
<b>II. National Extension Service Programme—</b>						
(xxi) Union-wari Tank Fishery Development Schemes	24,230	..	24,230	5,533	18,697	..
(xxii) Development of Tank Fishery in dry districts	17,344	..	17,344	21,381	(m)—4,037	..
(xxiii) Loans to Co-operative Marketing Societies	2,35,472	..	2,35,472	5,612	2,29,860	..
(xxiv) Rural Arts, Crafts and Industries	2,65,331	..	2,65,331	9,808	2,55,523	..
(xxv) Reclamation of waste land	1,63,438	..	1,63,438	31,530	1,31,908	..
(xxvi) Irrigation Scheme	—52,961	..	—52,961	(k)—23,398	(m)—29,563	..
<b>Total</b>	<b>2,33,93,894</b>	<b>51,62,104</b>	<b>2,85,55,998</b>	<b>13,68,431</b>	<b>2,71,87,567</b>	<b>3,57,947</b>

Total—Loans to Local Fund Private Parties, etc .. (f)76,11,44,075 10,18,54,544 86,29,98,619 3,69,10,534 82,60,88,085 1,39,37,735

LOANS TO GOVERNMENT SERVANTS

(i) House-building Advances	..	5,45,124	8,23,758	13,68,882	2,31,294	11,37,588	28,225
(ii) Advances for purchase of motor conveyances	..	3,91,749	2,74,490	6,66,239	2,11,005	4,55,234	6,734
(iii) Advances for purchase of other conveyance	..	22,928	37,717	60,645	27,615	33,030	1,043
(iv) Passage Advances	..	12,909	4,000	16,909	400	16,509	..
(v) Other Advances	..	1,193	..	1,193	709	484	..
Total	..	9,73,903	11,39,965	21,13,868	4,71,023	16,42,845	36,002
Total—Loans and Advances by State Government	..	(f) 76,21,17,978	10,29,94,509	86,51,12,487	3,73,61,557	82,77,30,930	1,39,73,737

Note—(k) Minus figure is due to rectification of the previous year's discrepancies.

(m) The minus balance has been reconciled and re-adjusted in the accounts for 1963-64.

(f) The opening balance differs from the previous year's closing balance by Rs. (+)5,98,741 due to consequential correction of several individual items shown in the foot-notes (a), (d) and (e) at pages 124, 126 and 140 respectively.

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

**Sinking Fund**

Balance on 1st April, 1962	..	..	14,49,37,799	Amount expended	..	..	1,74,98,000
Amount appropriated from Revenue	..	..	3,78,30,000	Balance on 31st March, 1963	..	..	(A) 16,88,53,904
Interest on Investments	..	..	35,84,105				
Total	..	..	18,63,51,904	Total	..	..	18,63,51,904

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**Investment Account**

Balance on 1st April, 1962	..	..	8,11,94,650	Amount realised			
Amount invested	..	..	1,31,60,700	Balance on 31st March 1963	..	..	9,43,55,350
Total	..	..	9,43,55,350	Total	..	..	(B) 9,43,55,350

(A) Loan-wise details of the transactions are given in Annexure at page 147.

(B) Loan-wise details of the transactions are given in Statement No. 19 at page 149.

ANNEXURE TO STATEMENT NO. 19

Sinking Funds for Amortisation of Loans

Description of loan	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Balance on 1st April, 1962.	Amount appropriated from revenue.	Interest on investments.	Total	Advance interest paid on purchase of Securities.	Amount transferred to Miscellaneous Govt. Account for extinguishing Sinking Fund applied in cancellation of securities.	Balance on 31st March, 1963.	
<b>Sinking Funds—</b>								
3½ per cent. West Bengal Loan, 1962 ..	1,30,27,482	8,85,000	3,17,716	1,42,30,198	..	1,42,29,169	1,029	
4 per cent. West Bengal Loan, 1963 ..	2,30,02,828	27,74,000	6,13,500	2,63,90,328	..	..	2,63,90,328	
4 per cent. West Bengal Loan, 1964 ..	1,10,61,717	11,97,000	3,20,190	1,25,78,907	..	..	1,25,78,907	
4 per cent. West Bengal Loan, 1967 ..	2,57,28,170	43,44,000	6,53,304	3,07,25,474	..	..	3,07,25,474	
4 per cent. West Bengal Loan, 1968 ..	1,96,34,000	39,81,000	5,44,550	2,41,59,550	..	..	2,41,59,550	
4½ per cent. West Bengal Loan, 1970 ..	81,39,250	27,69,000	1,42,500	1,10,50,750	..	..	1,10,50,750	
4 per cent. West Bengal Loan, 1971 ..	81,28,875	41,26,000	2,26,077	1,24,80,952	..	..	1,24,80,952	
4 per cent. West Bengal Loan, 1969 ..	56,04,000	58,28,000	51,975	1,14,83,975	..	..	1,14,83,975	
4½ per cent. West Bengal Loan, 1972 ..	..	43,22,000	..	43,22,000	..	..	43,22,000	
<b>Depreciation Funds—</b>								
3½ per cent. West Bengal Loan, 1962 ..	31,91,163	..	77,668	32,68,831	..	32,68,831	..	
4 per cent. West Bengal Loan, 1963 ..	50,41,452	6,09,000	1,33,780	57,84,232	..	..	57,84,232	
4 per cent. West Bengal Loan, 1964 ..	32,22,937	3,34,000	96,570	36,53,507	..	..	36,53,507	
4 per cent. West Bengal Loan, 1967 ..	74,81,050	12,68,000	1,72,100	89,21,150	..	..	89,21,150	
4 per cent. West Bengal Loan, 1968 ..	58,39,625	11,41,000	1,44,400	71,25,025	..	..	71,25,025	
4½ per cent. West Bengal Loan, 1970 ..	24,10,625	8,26,000	47,825	32,84,450	..	..	32,84,450	
4 per cent. West Bengal Loan, 1971 ..	23,66,625	12,30,000	41,950	36,38,575	..	..	36,38,575	
4 per cent. West Bengal Loan, 1969 ..	10,58,000	11,00,000	..	21,58,000	..	..	21,58,000	
4½ per cent. West Bengal Loan, 1972 ..	..	10,96,000	..	10,96,000	..	..	10,96,000	
<b>Total</b> .. ..	<b>14,49,37,799</b>	<b>3,78,30,000</b>	<b>35,84,105</b>	<b>18,63,51,904</b>	<b>..</b>	<b>1,74,98,000</b>	<b>16,88,53,904</b>	

STATEMENT NO. 19.—STATEMENT SHOWING THE DETAILS OF EARMARKED BALANCES—*contd.*

Description of loan.	Sinking Fund Investment Account					Remarks.	
	Balance on 1st April, 1962.	Purchase of securities.	Total	Sale of securities.	Balance on 31st March, 1963.	Face value	Market value
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Sinking Funds—</b>							
3½ Per cent. West Bengal Loan, 1962 ..	79,37,650	..	79,37,650	..	79,37,650	79,42,900	77,91,935
4 Per cent. West Bengal Loan 1963 ..	1,51,31,575	..	1,51,31,575	..	1,51,31,575	1,51,50,000	1,47,86,250
4 Per cent. West Bengal Loan, 1964 ..	79,02,250	..	79,02,250	..	79,02,250	79,11,000	77,43,923
4 Per cent. West Bengal Loan, 1967 ..	1,48,83,500	33,89,500	1,82,73,000	..	1,82,73,000	1,83,11,000	1,79,13,725
4 Per cent. West Bengal Loan, 1968 ..	1,17,70,500	27,75,000	1,45,45,500	..	1,45,45,500	1,45,80,000	1,42,36,350
4 Per cent. West Bengal Loan, 1970 ..	34,77,000	..	34,77,000	..	34,77,000	35,00,000	33,51,000
4 Per cent. West Bengal Loan, 1971 ..	38,78,250	23,65,600	62,43,850	..	62,43,850	62,80,000	61,56,500
4 Per cent. West Bengal Loan, 1969 ..	..	23,07,650	23,07,650	..	23,07,650	23,10,000	22,60,175



Depreciation Funds—

3½ per cent. West Bengal Loan, 1962 ..	19,40,875	..	19,40,875	..	19,40,875	19,41,700	19,05,076
4 per cent. West Bengal Loan, 1963 ..	33,04,000	..	33,04,000	..	33,04,000	33,07,000	32,13,225
4 per cent. West Bengal Loan, 1964 ..	23,80,500	..	23,80,500	..	23,80,500	23,83,000	23,20,925
4 per cent. West Bengal Loan, 1967 ..	42,10,550	..	42,10,550	..	42,10,550	42,20,000	40,77,255
4 per cent. West Bengal Loan, 1968 ..	29,85,000	9,35,300	39,20,300	..	39,20,300	39,40,000	37,61,350
4½ per cent. West Bengal Loan, 1970 ..	8,95,500	4,67,650	13,63,150	..	13,63,150	13,70,000	13,09,125
4 per cent. West Bengal Loan, 1971 ..	4,97,500	9,20,000	14,17,500	..	14,17,500	14,20,000	13,79,650
<b>Total</b> ..	<b>8,11,94,650</b>	<b>1,31,60,700</b>	<b>9,43,55,350</b>	..	<b>9,43,55,350</b>	<b>9,45,66,600</b>	<b>9,22,06,464</b>

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

Other Funds and Deposit Accounts.

Name of Reserve Fund or Deposit Account.	Balance on 1st April, 1962.			Balance on 31st March, 1963.		
	Cash.	Investment.	Total.	Cash.	Investment.	Total.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Depreciation Reserve Fund of Government Bus Services.	1,09,37,758	..	1,09,37,758	2,10,332	..	2,10,332
2. Reserve Fund—Transport .. .. .	5,63,300	..	5,63,300	14,700	..	14,700
3. Depreciation Reserve Fund—Electricity .. .. .	5,72,800	..	5,72,800	5,72,800	..	5,72,800
4. Deposits of Calcutta State Transport Corporation .. .. .	..	..	..	2,53,72,926	..	2,53,72,926
5. West Bengal Famine Insurance Fund .. .. .	1,71,600	18,87,960	20,59,560	1,25,358	19,87,806	21,13,164
6. General Reserve Fund for Cooch Behar .. .. .	94,92,156	20,92,091	1,15,84,247	95,26,981	20,92,091	1,16,19,072
7. West Bengal Co-operative Development Fund .. .. .	90,775	..	90,775	1,40,775	..	1,40,775
8. Depreciation Reserve Fund—Government Presses .. .. .	15,87,709	..	15,87,709	16,94,179	..	16,94,179
9. West Bengal State Agricultural Credit Relief and Guarantee Fund.	1,00,000	..	1,00,000	1,00,000	..	1,00,000
10. Subventions from the Central Road Fund .. .. .	34,82,044	..	34,82,044	2,61,720	—	2,61,720
11. Deposit Account of the grant made by the Indian Central Jute Committee.	18,156	..	18,156	18,156	—	18,156
12. Deposit Account of the grant made by the Indian Council of Agricultural Research.	10,78,624	..	10,78,624	8,71,698	—	8,71,698
13. Deposit Account of the grant from the Indian Central Sugarcane Committee.	1,28,419	..	1,28,419	1,24,646	—	1,24,646

14. Deposit Account of the grant made by the Central Oilseeds Committee.	1,44,105	1,44,105	56,154	56,154	56,154
15. Deposit Account of the grant made by the Central Tea Board.	1,44,028	1,44,028	1,18,124	1,18,124	1,18,124
16. Deposit Account of the grant made by the Indian Council of Scientific and Industrial Research.	167	167	167	167	167
17. Deposit Account of the grant made by the Indian Central Arecanut Committee.	3,504	3,504	12,860	12,860	12,860
18. Deposit Account of the grant made by the Indian Central Cocanut Committee.	1,29,210	1,29,210	1,62,775	1,62,775	1,62,775
19. Deposit Account of the grant from the Indian Central Tobacco Committee.	16,710	16,710	20,710	20,710	20,710
20. Deposit Account of grant made by the Khadi and Village Industries Commission.	3,48,954	3,48,954	3,32,337	3,32,337	3,32,337
21. Deposit on account of grants from the Ministry of Rehabilitation to Educational Institutions.	8,69,879	8,69,879	7,92,595	7,92,595	7,92,595
22. Deposit Account of the grant made by the Indian Central Silk Board for Cocoon Market.	3	3	3	3	3
23. Deposit Account of the grant made by National Cooperative Development and Warehousing Board.	18,57,932	18,57,932	27,21,689	27,21,689	27,21,689
24. Deposit Account of lump sum allotment received from Government of India out of the Workmen's Benefit Fund for award of prizes to skilled workmen.	32,845	32,845	32,845	32,845	32,845
25. Deposit Account of grant made by the Flood Relief Committee.	10,102	10,102	10,102	10,102	10,102
26. Deposit Account of grant out of Ford Foundation Fund giving loans to Artisans.	25,000	25,000	25,000	25,000	25,000
27. Deposit Account of grant from the Wheat Association of U.S.A.	..	..	62,412	62,412	62,412
Total	3,18,05,780	39,80,051	3,57,85,831	4,33,82,044	4,74,61,941

## APPENDIX-I

(“REFERRED TO IN SUB-PARA. 2 OF EXPLANATORY NOTE 3 UNDER STATEMENT No. 8 OF THIS COMPILATION.”)

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

Serial No.	Head of Account	Departmental/Treasury Officer responsible for reconciliation from whom details are awaited.	Earliest year to which difference relates.	Amount of difference.
1	2	3	4	5
<b>Q—Loans and advances by the State Governments—Loans to Local Funds, private parties, etc.—</b>				
<i>Advances to Cultivators.</i>				Rs.
1.	Loans under Land Improvement Act XIX of 1883.	Treasury Officers	1960-61	47,855
2.	Agriculturists Loan Act XII of 1884.	Ditto.	1959-60	10,67,706
3.	Loans in other cases of distress ..	Ditto.	1961-62	8,071
4.	Loans under the Scheme for distribution of chemical fertilisers.	Ditto.	1959-60	75,826
<i>Advances under Special Laws—</i>				
1.	Zamindary Embankment Advances under Act II (B.C.) of 1882.	Ditto.	1954-55	3,06,849
<i>Miscellaneous Loans and Advances—</i>				
1.	Loans to Co-operative Bank and Multi-purpose Societies.	Ditto.	1960-61	9,586
2.	Cattle Purchase Loan .. ..	Ditto.	1961-62	2,21,694
3.	Short-term-loan for augmentation of fish production in cultivable tank.	Ditto.	1960-61	5,113
4.	Improvement of Tank fishery in dry districts.	Ditto.	1960-61	13,13,211
5.	Loans to Artisans .. ..	Ditto.	1960-61	9,603
6.	Loans and Advances to Displaced Persons.	Ditto.	1958-59	10,57,238

**APPENDIX-I—concl'd.**

(“REFERRED TO IN SUB-PARA. 2 OF EXPLANATORY NOTE 3 UNDER STATEMENT No. 8 OF THIS COMPILATION.”)—*concl'd.*

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

Serial No.	Head of Account.	Departmental/Treasury Officer responsible for reconciliation from whom details are awaited.	Earliest year to which difference relates.	Amount of difference.
1	2	3	4	5
<b>Loans and Advances under Community Development Programme.</b>				<b>Rs.</b>
1.	Arts, Crafts and Industries (Rural)	Treasury Officers	1960-61	1,060
2.	Irrigation Scheme (Converted) ..	Ditto	1960-61	94,893
3.	Production Scheme for promotion of Animal Husbandry.	Ditto	1960-61	6,141
<i>T—Deposits and Advances—Deposits of Local Funds.</i>				
1.	District Funds .. ..	Treasury Officers ..	1959-60	84,205
2.	Secondary Education Fund ..	Ditto	1961-62	4,901
3.	Municipal Fund .. ..	Ditto	1959-60	13,48,431
4.	District Primary Education Fund ..	Ditto	1959-60	19,20,612
5.	Khadi Fund .. ..	Ditto	1960-61	11,000
6.	Village Industries Fund ..	Ditto	1960-61	69,921
<i>Civil Deposits.</i>				
1.	Civil Court Deposits .. ..	Treasury Officers ..	1961-62	29,457
2.	Criminal Court Deposits ..	Ditto	1961-62	2,11,153
3.	Personal Deposits .. ..	Ditto	1959-60	6,11,312
4.	Public Works Deposits .. ..	Ditto.	1959-60	1,51,847
5.	Deposits for works done for public bodies and private individuals.	Ditto.	1959-60	9,12,304
<i>Other Accounts—</i>				
1.	Indian Council of Agricultural Research	Treasury Officers ..	1960-61	16,284
<i>Departmental Advances.</i>				
1.	Festival Advances .. ..	Treasury Officers ..	1959-60	32,54,454

## APPENDIX II

STATEMENT SHOWING HOW THE FIGURES FOR 1961-62 HAVE BEEN ADJUSTED PRO FORMA TO FACILITATE COMPARISON WITH THE FIGURES OF 1962-63.

## Receipts.

Sanction and Major head of Account under which included in the Finance Account of 1961-62.	Amount (Rs. in lakhs).	Sanction and Major head of Account under which included <i>pro forma</i> in this compilation with the figures of 1962-63
F-A—Social and Developmental Services—		C-Administrative Services.
XXXVI—Miscellaneous Department.	68.80	XXI—Miscellaneous Department.
XXIV—Ports and Pilotage ..	1.26	G-Transport and Communications (other than Roads) XXXIX—Ports and Pilotage.
H—Civil Works Multipurpose River Schemes and Miscellaneous Public Improvements.		E—Multipurpose River Schemes, Irrigation and Electricity Schemes.
XLA—Receipts from Multipurpose River Schemes.	21.16	XXXIII—Multipurpose River Schemes.
E—Debt Services—		B—Debt Services.
XX—Interest ..	100.43	XVI—Interest.

## Expenditure.

F-A—Social and Developmental Services—		C—Administrative Services.
47—Miscellaneous Department	88.82	26—Miscellaneous Department. G—Transport and Communication (other than Roads).
30—Ports and Pilotage ..	13.02	53—Ports and Pilotage.
A—Collection of Taxes, duties and other principal Revenue.		I—Miscellaneous.
10—Forest .. ..	126.48	70—Forest.
F—Administrative Services.		C—Administrative Services
25—General Administration ..	56.17	18—Parliament and State Legislature.
F-A.—Social and Developmental Services.		D—Social and Developmental Services.
47—Miscellaneous Department ..	128.12	39—Miscellaneous, Social and Developmental Organisation.
E—Debt Services.		B—Debt Services.
22—Interest on Debt and other obligations.	100.43	16—Interest on Debt and other obligations.

