



सत्यमेव जयते

Government of West Bengal

**Finance Accounts
1973-74**

**Superintendent, Government Printing
West Bengal Government Press, Alipore, West Bengal
1975**

IX
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CERTIFICATE OF THE COMPTROLLER AND AUDITOR-GENERAL OF INDIA

This compilation containing the Finance Accounts of the Government of West Bengal for the year 1973-74 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. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, presented separately, supplement this compilation.

These accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971. Subject to the observations in this compilation and to those in my report on the accounts of the Government of West Bengal for the year 1973-74 the accounts now presented are correct statements of the receipts and outgoings of the Government of West Bengal for the year 1973-74.



(A. BAKSI)

Comptroller and Auditor General of India.

New Delhi :
The 1 SEP 1975

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 off-set 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 repayment 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 that 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.

INTRODUCTORY—concl'd.

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 the alphabet, a single letter denoting the revenue portion and a double letter denoting the capital portion of a particular category of transactions, e.g., section A denotes the revenue (and expenditure), grouped as "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 receipts side and International ones 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 the 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, 1974 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 representing 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 although the Demands presented to the Legislature and the Appropriation Accounts are for gross expenditure and exclude all credits and recoveries which are otherwise taken in reduction of expenditure.

PART I—Summarised Statements

STATEMENT No. 1—SUMMARY

Receipts	Actuals	
	1972-73	1973-74
PART I—		
(In lakhs of rupees)		
A—Taxes, Duties and Other Principal Heads of Revenue—		
IV—Taxes on Income other than Corporation Tax ..	47,15·81	50,59·66
V—Estate Duty	81·75	1,01·99
IX—Land Revenue	5,23·24	7,31·85
X—State Excise Duties	18,89·78	20,26·09
XI—Taxes on Vehicles	8,71·22	8,96·12
XII—Sales Tax	91,23·59	1,01,68·68
XIII—Other Taxes and Duties	37,41·05	36,65·03
XIV—Stamps	9,48·22	13,40·65
XV—Registration Fees	1,86·39	1,88·53
Total—A—Taxes, Duties and Other Principal Heads of Revenue.	2,20,81·05	2,41,78·60
B—Debt Services—		
XVI—Interest	5,23·06	8,68·53
Total—B—Debt Services	5,23·06	8,68·53
C—Administrative Services—		
XVII—Administration of Justice	53·36	75·32
XVIII—Jails	6·98	4·04
XIX—Police	48·71	42·05
XXI—Miscellaneous Departments	3,36·25	2,24·70
Total—C—Administrative Services	4,45·30	3,46·11

OF TRANSACTIONS

Disbursements	Actuals	
	1972-73	1973-74
CONSOLIDATED FUND		
Revenue		
(In lakhs of rupees)		
A—Collection of Taxes, Duties and Other Principal Revenues—		
4—Taxes on Income other than Corporation Tax ..	11.52	12.09
9—Land Revenue	7,58.50	7,92.05
10—State Excise Duties	1,31.41	1,40.80
11—Taxes on Vehicles	25.90	26.96
12—Sales Tax	85.17	91.83
13—Other Taxes and Duties	90.39	88.99
14—Stamps	22.32	31.72
15—Registration Fees	96.60	1,00.30
Total—A—Collection of Taxes, Duties and Other Principal Heads of Revenues.	12,21.81	12,84.74
B—Debt Services—		
16—Interest on Debt and Other Obligations	42,86.04	43,30.98
17—Appropriation for Reduction or Avoidance of Debt	6,50.70	7,27.33
Total—B—Debt Services	49,36.74	50,58.31
C—Administrative Services—		
18—Parliament, State/Union Territory Legislature	67.10	2.04
19—General Administration	9,19.85	9,42.88
21—Administration of Justice	3,40.34	3,49.94
22—Jails	3,10.87	3,48.67
23—Police	30,71.23	35,37.21
26—Miscellaneous Departments	7,58.43	7,89.51
Total—C—Administrative Services	54,87.82	59,70.25

STATEMENT No. 1—SUMMARY

Receipts	Actuals	
	1972-73	1973-74
PART I—		
(In lakhs of rupees)		
D—Social and Developmental Services—		
XXII—Education	84.70	65.38
XXIII—Medical	78.18	80.25
XXIV—Public Health	46.92	51.68
XXIV—A—Family Planning	0.73	0.99
XXV—Agriculture	5,45.97	5,59.02
XXVII—Animal Husbandry	72.61	40.88
XXVIII—Co-operation	12.13	18.15
XXIX—Industries	2,52.66	2,74.30
XXXI—Community Development Projects, National Extension Service and Local Development Works.	0.84	1.16
XXXII—Miscellaneous Social and Developmental Organisations.	2,39.54	6,10.44
Total—D—Social and Developmental Services	13,34.28	17,02.85
E—Multipurpose River Schemes, Irrigation and Electricity Schemes—		
XXXIII—Multipurpose River Schemes	43.43	46.44
XXXIV—Irrigation, Navigation, Embankment and Drainage Works (Commercial).	20.66	19.09
XXXV—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).	13.47	18.46
Total—E—Multipurpose River Schemes, Irrigation and Electricity Schemes.	77.56	83.99
F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—		
XXXVII—Public Works	1,80.65	1,21.28
Total—F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements	1,80.65	1,21.28

OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1972-73	1973-74
CONSOLIDATED FUND—<i>contd.</i>		
Revenue—<i>contd.</i>		
(In lakhs or rupees)		
D—Social and Developmental Services—		
27—Scientific Departments	0·82	0·71
28—Education	79,31·86	84,06·13
29—Medical	24,47·70	26,76·21
30—Public Health	6,37·59	8,75·19
30A—Family Planning	4,20·71	2,36·87
31—Agriculture	27,63·75	17,62·70
33—Animal Husbandry	3,04·91	3,19·29
34—Co-operation	1,41·57	1,79·48
35—Industries	6,21·30	7,59·55
37—Community Development Projects, National Extension Service and Local Development Works.	9,05·69	9,09·43
38—Labour and Employment	6,37·90	5,98·83
39—Miscellaneous Social and Developmental Organisations ..	6,54·00	7,50·39
Total—D—Social and Developmental Services	1,74,67·80	1,75,34·78
E—Multipurpose River Schemes, Irrigation and Electricity Schemes—		
42—Multipurpose River Schemes	4,76·78	5,13·85
43—Irrigation, Navigation, Embankment and Drainage Works (Commercial).	1,54·62	1,02·16
44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).	5,37·41	4,28·37
Total—E—Multipurpose River Schemes, Irrigation and Electricity Schemes.	11,68·81	11,34·38
F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—		
50—Public Works	18,20·40	12,70·07
51A—Greater Calcutta Development Schemes	3,33·00	2,00·00
Total—F—Public works (including Roads) and Schemes of Miscellaneous Public Improvements.	21,53·40	14,70·07

STATEMENT No. 1—SUMMARY

Receipts	Actuals	
	1972-73	1973-74
PART I—		
(In lakhs of rupees)		
G—Transport and Communications (Other than Roads)—		
XXXIX—Ports and Pilotage	0·94	0·76
XLIII—Roads and Water Transport Schemes	21·42	29·35
Total—G—Transport and Communications (Other than Roads)	22·36	30·11
I—Miscellaneous—		
XLVII—Contributions and Recoveries towards Pensions and Other Retirement Benefits.	27·55	32·17
XLIX—Stationery and Printing	10·94	12·67
LI—Forest	4,12·48	4,82·00
LII—Miscellaneous	4,63·07	3,36·38
Total—I—Miscellaneous	9,14·04	8,63·22
J—Contributions and Miscellaneous Adjustments—		
LV—State's share of Union Excise Duties	40,63·13	45,56·26
LVI—Grants-in-aid from Central Government	54,74·92	48,84·91
LVII—Miscellaneous Adjustments between Central and State/ Union Territory Governments.	1·78	2·48
LVIII—Dividends, etc., from Commercial and other Undertakings.	3·63	4·73
Total—J—Contributions and Miscellaneous Adjustments .. .	95,43·46	94,48·38
K—Extraordinary items—		
LXI—Pre-partition Receipts .. .. .	..	7·20
Total—K—Extraordinary items— .. .. .	..	7·20
Total—Revenue Receipts	3,51,21·76	3,76,50·27

OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1972-73	1973-74
CONSOLIDATED FUND—<i>contd.</i>		
Revenue—<i>contd.</i>		
	(In lakhs of rupees)	
G—Transport and Communications (Other than Roads)—		
53—Ports and Pilotage	24.72	23.22
57—Road and Water Transport Schemes	71.69	49.80
Total—G—Transport and Communications (Other than Roads)	96.41	73.02
I—Miscellaneous—		
64—Famine Relief	17,87.06	7,64.01
65—Pensions and Other Retirement Benefits	4,53.23	5,43.45
67—Privy Purses and Allowances of Indian Rulers	0.07	0.07
68—Stationery and Printing	1,25.66	1,12.39
70—Forest	3,17.22	3,41.63
71—Miscellaneous	58,36.44	35,97.96
Total—I—Miscellaneous	85,19.68	53,59.51
J—Contributions and Miscellaneous Adjustments—		
76—Other Miscellaneous Compensations and Assignments	40.50	33.21
Total—J—Contributions and Miscellaneous Adjustments	40.50	33.21
K—Extraordinary Items—		
78—Pre-partition Payments	0.01	1.05
Total—K—Extraordinary items	0.01	1.05
Total—Expenditure on Revenue Account	4,10,72.98	3,79,19.32
Revenue Deficit (–) Surplus (+)	–59,51.22	–2,69.05
Capital Expenditure Outside the Revenue Account (Figures for each Major Head are given in Statement No. 2).	45,89.80	45,83.91
Total—Expenditure	4,56,62.78	4,25,03.23

STATEMENT No. 1—SUMMARY

Receipts	Actuals	
	1972-73	1973-74
PART I—		
III—		
(In lakhs of rupees)		
O—Public Debt—		
Permanent Debt	14,97·50	8,31·14
Floating Debt	1,17,62·67	2,54,48·07
Loans from the Central Government	1,68,41·54	1,82,68·48
Other Loans	3,69·72	2,97·90
Total ..	3,04,71·43	4,48,45·59
Q—Loans and Advances by the State and Union Territory Governments—		
Recoveries of Loans and Advances	6,07·18	9,26·47
Total—Consolidated Fund ..	6,62,00·37	8,34,22·33
CONTINGENCY		
Contingency Fund .. .. .	..	1·29
Total—Contingency Fund ..	..	1·29(a)

(a) Represents expenditure met out of Contingency Fund during earlier years and recouped to the Fund during 1973-74. Details are given in Appendix IA.

OF TRANSACTIONS—*contd.*

	Dishbursements	Actuals	
		1972-73	1973-74
CONSOLIDATED FUND—<i>contd.</i>			
Debt—			
(In lakhs of rupees)			
O—Public Debt—			
Permanent Debt	..	7,01.38	33.23
Floating Debt	.. ..	1,28,77.82	2,29,05.15
Loans from the Central Government	.. ..	59,08.42	96,46.40
Other Loans	.. ..	83.24	68.17
	Total	1,95,70.86	3,26,52.95
Q—Loans and Advances by the State and Union Territory Governments—			
Loans and Advances	.. ..	47,57.76	59,17.46
	Total—Consolidated Fund	6,99,91.40	8,10,73.64
FUND.			
Contingency Fund	.. ..	0.95	4.62
..			
	Total—Contingency Fund	0.95	4.62(b)

(b) Represents expenditure spent from advance obtained from Contingency Fund during 1973-74 and not recouped to the Fund till the close of 1973-74. Details are given in Appendix I,

STATEMENT No. 1—SUMMARY

Receipts	Actuals	
	1972-73	1973-74
PART III—		
Debt (Other than that mentioned in Part I)		
(In lakhs of rupees)		
S—Unfunded Debt (a)	10,17·69	11,43·10
T—Deposits and Advances (b) .. .. .	..	..
Deposits bearing Interest—		
A—Reserve Funds	6·62	0·01
B—Other Deposit Accounts	0·13	74·24
Deposits not bearing Interest—		
A—Sinking Funds	9,45·03	8,81·14
B—Reserve Funds	1,42·56	1,32·87
C—Other Deposit Accounts	1,48,48·95	1,22,31·16
Advances not bearing Interest	13,11·65	10,38·98
Suspense	2,65,81·66	1,80,06·15
Miscellaneous	5,44·07	..
U—Remittances	1,39,08·55	1,78,45·46
Total—Public Account	5,93,06·91	5,13,53·11
Total—Receipts	12,55,07·28	13,47,76·73
Opening Cash Balance	— 25,36·93	— 40,94·73
Grand Total	12,29,70·35	13,06,82·00

(a) A more detailed account is given in Statement No. 17.

b) For details by minor heads refer to Statement No. 16,

OF TRANSACTIONS—*contd.*

	Disbursements	Actuals	
		1972-73	1973-74
PUBLIC ACCOUNT			
Deposits and Remittances			
(In lakhs of rupees)			
S—Unfunded Debt (a)	4,87.14	6,45.05
T—Deposits and Advances (b)
Deposits bearing Interest—			
A—Reserve Funds	25.00	..
B—Other Deposit Accounts
Deposits not bearing Interest—			
A—Sinking Funds	6,59.50	2,77.40
B—Reserve Funds	1,34.39	1,38.60
C—Other Deposit Accounts	1,48,62.28	1,16,63.56
Advances not bearing Interest	14,02.60	9,81.79
Suspense	2,44,47.68	2,08,83.79
Miscellaneous
U—Remittances	1,50,54.14	1,50,85.34
	Total—Public Account	.. 5,70,72.73	4,96,55.53
Total—Disbursements	12,70,65.08	13,07,33.79
Closing Cash Balance	— 40,94.73	— 51.79 (c)
	Grand Total	.. 12,29,70.35	13,06,82.00

(c) Represents balance as per Government Accounts. This comprises Rs. 21.90 lakhs in treasuries, Rs. 91.71 lakhs as deposits with the Reserve Bank and Rs. 21.02 lakhs as remittances in transit. The amount of deposits with the Reserve Bank has been arrived at after taking into account the adjustment of inter-Governmental transactions relating to 1973-74 advised to the Reserve Bank of India up to the 25th April 1974. Please see explanatory note 1 below Statement No. 7.

STATEMENT No. 1—SUMMARY OF TRANSACTIONS—*contd.***Explanatory notes :**

1. **Receipts from Government of India :** Of the total revenue/receipts of Rs. 3,76.50 crores in 1973-74 Rs. 1,45.11 crores were received from Government of India as shown below :

	(In crores of rupees)
(i) Share of net proceeds of taxes on Income other than Corporation Tax ..	49.68
(ii) Estate Duty	1.02
(iii) Share of Union Excise Duties	45.56
(iv) Grants in lieu of tax on railway passenger fares	0.90
(v) Other grants received from the Government of India	47.95
Total ..	145.11

2. **Taxation changes during the year :** Surcharges at different rates on certain existing taxes and duties were levied during the year as detailed below :

	Major Head	Anticipated yield (In crores of rupees)	Date of enforce- ment
The Bengal Motor Vehicles Act, 1932.	XI—Taxes on vehicles	0.10	1st April 1973
The Bengal Finance (Sales Tax) Act, 1941,	} XII—Sales Tax ..	1.10	....
The West Bengal Sales Tax Act, 1954.			
The Bengal Amusement Tax Act, 1922.	XIII—Other Taxes and Duties.		
	Entertainment Tax ..	0.90	....
	Totalisator and Betting Tax.	0.02	....
The Indian Stamp Act, 1899 (in its application in West Bengal)	XIV Stamps ..	0.05	....

3. Revenue Receipts : The increase of Rs. 25·28 crores in the Revenue receipts from Rs. 3,51·22 crores in 1972-73 to Rs. 3,76·50 crores in 1973-74 was mainly due to :

Major Head	Increase (In crores of rupees)	Reasons
Sales Tax	10·45	Increased receipts owing to normal growth of trade and Commerce.
State's share of Union Excise Duties.	4·93	Increase in states share of Union Excise Duties.
Stamps	3·92	Increased receipts from sale of stamps.
Miscellaneous social and developmental organisations.	3·71	Increased recoveries on account of E. S. I. Corporation's share of expenditure on E. S. I. Scheme.
Interest	3·45	Increased receipts on account of interest on Loans to Electricity Board and other Departmental Commercial undertakings.
Taxes on Income other than Corporation Tax.	3·44	Increase in the share of net proceeds of Income Tax assigned to the State of West Bengal.
Land Revenue	2·09	Increased receipts from management of Ex-zamindary Estates.

The increase in revenue was partly offset by decrease in the amount of Grants from the Government of India (Rs. 5·90 crores).

4. Expenditure on Revenue Account : The decrease of Rs. 31·54 crores in expenditure on revenue account from Rs. 4,10·73 crores in 1972-73 to Rs. 3,79·19 crores in 1973-74 was mainly under :

Major head of account	Actuals		Decrease
	1972-73	1973-74	
Famine Relief	17·87	7·64	10·23
Mainly due to less expenditure on account of gratuitous relief and other relief works.			
Agriculture	27·64	17·63	10·01
Mainly due to less expenditure on account of Lift Irrigation and Tube-wells.			
Miscellaneous	58·36	35·98	22·38
Mainly due to less expenditure on relief to refugees from East Bengal.			
Public Works	18·20	12·70	5·50
Mainly due to less expenditure on account of repairs of buildings and communications.			

The decrease in expenditure on revenue account was partly offset by increase under "Education" (Rs. 5·34 crores) mainly due to increase in payment of grants; "Police" (Rs. 4·66 crores) mainly due to increased expenditure on State head-quarter Police, District Executive Force, and expenditure written back from "124—Capital Outlay on Schemes of Government Trading" outside the Revenue Account; "Public Health" (Rs. 2·38 crores) mainly due to more expenditure on sanitation and water supply scheme and Malaria Eradication Programme, and "Medical" (Rs. 2·28 crores) mainly due to more expenditure on development schemes for Medical education and Hospitals and dispensaries.

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

Progressive Capital Outlay to end of 1973-74

Nature of expenditure	Expenditure up to 1972-73	Expenditure during 1973-74	Total
	(In lakhs of rupees)		
92—Payment of Compensation to Land-Holders, etc., on the Abolition of the Zamindari System.	37,42·58	2,94·82	40,37·40
95—Capital Outlay on Schemes of Agricultural Improvement and Research.	36,73·02	7,79·14	44,52·16
96—Capital outlay on Industrial and Economic Development.	21,03·15	5,79·16	26,82·31
98—Capital Outlay on Multipurpose River Schemes	1,69,18·98	3,01·93	1,72,20·81
99—Capital Outlay on Irrigation, Navigation, etc., Works (Commercial).	23,78·84	7,48·02	31,26·86
100—Capital Outlay on Irrigation, Navigation, etc., Works (Non-Commercial).	13,99·53	6,56·89	20,56·42
101—Capital Outlay on Electricity Schemes	1,28·13	..	1,28·13
103—Capital Outlay on Public Works	1,25,28·20	9,61·61	1,34,89·81
106A—Capital Outlay on Greater Calcutta Develop- ment Scheme.	8,85·34	50·30	9,35·64
109—Capital Outlay on Other Works	1,12,81·86	- 2,01·26	1,10,80·60
114—Capital Outlay on Road and Water Transport Schemes.	7,52·22	6·62	7,58·84(a)
119—Capital Outlay on Forests	0·13	..	0·13
120—Payments of Commuted Value of Pensions ..	1,27·23	19·90	1,47·13
124—Capital Outlay on Schemes of Government Trading.	79·56	3,86·88	4,66·44(b)
125—Appropriation to the Contingency Fund ..	5,00·00	..	5,00·00
Total ..	5,64,98·77	45,83·91	6,10,82·68

(a) Includes capital advance of Rs. 6,16·60 lakhs to Calcutta State Transport Corporation (Rs. 6,01·96 lakhs) and North Bengal State Transport Corporation (Rs. 14·64 lakhs). The advances represent outlays incurred by Government before formation of these Corporations. On their formation, the amount was treated as capital advanced to them—terms and conditions have not yet been settled. The balance amount represents expenditure on Road and Water Transport Services.

(b) This head records net expenditure on schemes of Government trading after taking credit for the receipts during the year.

Note: (1) The financial results of different schemes the expenditure on which has been recorded under the major heads "98—Capital Outlay on Multipurpose River Schemes" and "99—Capital Outlay on Irrigation, Navigation, etc., Works (Commercial)" are given in Statement No. 3.

**STATEMENT No. 2—CAPITAL OUTLAY OUTSIDE THE REVENUE
ACCOUNT—contd.**

(2) In 1973-74 Government invested Rs. 5,34.55 lakhs in statutory corporations Government Commercial and Industrial undertakings (Rs. 3,36.85 lakhs) and Co-operative Institutions (Rs. 1,97.70 lakhs).

The total investment of Government in the share capital and debentures of different concerns at the end of 1969-70, 1970-71, 1971-72, 1972-73 and 1973-74 was Rs. 28,8.57 lakhs, Rs. 29,29.46 lakhs, Rs. 31,31.52 lakhs, Rs. 34,13.26 lakhs and Rs. 39,45.50 (a) lakhs and the dividend /interest received therefrom was Rs. 2.47 lakhs, Rs. 2.13 lakhs, Rs. 3.14 lakhs, Rs. 3.63 lakhs and Rs. 4.73 lakhs respectively. Further details are given in Appendix II.

(3) A summary of the financial results of the working of the departmentally managed Government undertakings as disclosed by the latest available proforma accounts is given below :

Name of the Undertaking	Major head under which accounted for	Year of account	Capital employed	Profit(+) or Loss (-)	Percentage of profit or loss to capital employed
1	2	3	4	5	6
(In lakhs of rupees)					
Greater Calcutta Milk Supply Scheme, Calcutta.	124—Capital Outlay on Schemes of Government Trading.	1965-66	3,39.74	-73.19	21.54
Scheme for Production of Shark Liver Oil, Fishmeal, etc., Calcutta.	31—Agriculture ..	1964-65	0.71	+0.01	1.41
Schemes for State Trading in Rice and Paddy (b).	124—Capital Outlay on Schemes of Government Trading.	1963-64	19,75.63	-52.95	2.68
Scheme for State Trading in Wheat and Wheat Products(b).	124—Capital Outlay on Schemes of Government Trading.	1964-65	1,71.18	-13.47	7.87
Brooklyn Ice Plant and Cold Storage, Calcutta.	31—Agriculture ..	1966-67	17.71	-1.64	9.26
Central Engineering Organisation, Dasnagar, Howrah.	35—Industries ..	1970-71	34.95	-3.46	9.90
Surgical Instruments Servicing Station, Baruipur, 24-Parganas.	35—Industries ..	1968-69	4.19	-0.36	8.59
Durgapur State Transport Services, Durgapur.	57—Road and Water Transport Schemes/ 114—Capital Outlay on Road and Water Transport Schemes.	1965-66	60.64	-6.52	10.75

(a) Corrected proforma.

(b) The schemes of State Trading in rice and paddy and wheat and wheat products were transferred to the Food Corporation of India with effect from the 12th December, 1966.

**STATEMENT No. 2—CAPITAL OUTLAY OUTSIDE THE REVENUE
ACCOUNT—concl'd.**

Name of the Undertaking	Major head under which accounted for	Year of account	Capital employed	Profit(+) or Loss(-)	Percentage of profit or loss to capital employed
1	2	3	4	5	6
<i>Notes—concl'd.</i>			(In lakhs of rupees)		
Director, Brick Production, Calcutta.	124—Capital Outlay on Schemes of Government Trading.	1971-72	7.99	+0.01	0.12
Hospital Appliances Scheme of Central Engineering Organisation, Dasnagar, Howrah.	35—Industries ..	1970-71	2.53	-0.58	22.92
Government Saw Mills, Siliguri.	70—Forest ..	1971-72	34.26	-4.06	11.85
Director of Cinchona and Other Medicinal Plants (Cinchona Wing), Calcutta.	35—Industries ..	1965-66	80.21	+32.25	40.21
Intergrated Schemes for Training-cum-Production Centre for Wood Industries, Calcutta.	35—Industries ..	1959-60	15.19	+0.95	6.25
Mechanised Brick Factory at Palta, Calcutta.	124—Capital Outlay on Schemes of Government Trading.	1971-72	1,05.86	-16.75	15.82
Silk Reeler's Co-operative and allied organisation, Calcutta.	35—Industries ..	1955:56	9.86	+0.26	2.64

STATEMENT No. 3

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STATEMENT No. 3—FINANCIAL

Name of Project	Capital Outlay during the year		
	Direct	Indirect	Total
1	2	3	4
(Figures in			
A—IRRIGATION WORKS—UNPRODUCTIVE—<i>contd.</i>			
Midnapore Canal .. .. .	..	..	..
Damodar Canal .. .. .	..	..	..
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—UNPRODUCTIVE—			
Sonarpur-Arapanch Drainage Scheme	1·42	0·01	1·43
Bagjola-Ghuni-Jatragachi Drainage Scheme	8·37	0·07	8·4
Hijli Tidal Canal .. .. .	..	..	..
Eastern Canals .. .. .	..	..	..
C—MULTIPURPOSE RIVER SCHEME—			
Mayurakshi Reservoir Project	12·87	0·16	13·03
Grand Total (A+B+C)	22·66	0·24	22·90

(a) Progressive figures corrected proforma.

Notes : Financial results of schemes consisting Rs. 15 lakhs and more have only been included.

RESULTS OF IRRIGATION WORKS

Capital Outlay to end of the year			Revenue Receipts during the year		
Direct	Indirect	Total	Direct Revenue (Public Works Receipts)	Indirect Receipts	Total
5	6	7	8	9	10
lakhs of rupees)					
83.07	1.85	84.92	1.94	..	1.94
1,28.19	1.61	1,29.80	14.89	..	14.89
1,15.81	0.99(a)	1,16.80(a)	..	..	..
97.25	0.83	98.08	..	..	..
25.51	0.03	26.14	0.01	..	0.01
21.82	0.39	22.21	1.44	..	1.44
16,81.26	16.13	16,97.39	40.81	..	40.81
21,52.91	22.43(a)	21,75.34(a)	59.09	..	59.09

STATEMENT No. 3—FINANCIAL

Name of Project	Revenue forgone or remission of revenue during the year	Total Revenue during the year (columns 10 and 11)	Working Expenses and maintenance during the year		
			Direct	Indirect	Total
	11	12	13	14	15
					(Figures in
A—IRRIGATION WORKS—UN-PRODUCTIVE—conold.					
Midnapore Canal	1·94	12·06	0·07	12·13
Damodar Canal	14·89	14·45	0·06	14·51
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—UN-PRODUCTIVE—					
Sonarpur-Arapanch Drainage Scheme.	5·12	0·04	5·16
Bagjola-Ghuni-Jatragachi Drainage Scheme.	3·37	0·03	3·40
Hijli Tidal Canal	0·01	0·87	0·01	0·88
Eastern Canals	1·44	6·83	0·04	6·87
C—MULTIPURPOSE RIVER SCHEME—					
Mayurakshi Reservoir Project	40·81	69·61	0·35	69·96
Grand Total (A+B+C)	59·09	1,12·31	0·60	1,12·91

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 estimates covers or does not cover the prescribed annual interest charges on capital invested.

The rate of interest prescribed for different years was as follows :

Projects sanctioned before the 1st April, 1919—4 per cent.

Projects sanctioned between the 1st April, 1919 and the 1st August, 1921—5 per cent.

Projects sanctioned between the 2nd August, 1921 and the 31st March, 1941—6 per cent.

RESULTS OF IRRIGATION WORKS—*concl'd.*

Net Revenue excluding Interest		Interest on direct capital outlay	Net profit or loss after meeting interest	
Surplus of revenue (column 12, over on expenditure (column 5) (+) or excess of expenditure (column 15) over revenue (column 12) (-)	Rate per cent. on capital outlay to the end of the year		Surplus of Revenue over (+) expenditure or excess of expenditure over revenue (-)	Rate per cent. on capital outlay to end of the year
16	17	18	19	20
lakhs of rupees)				
-10·19	12·00	4·57	-14·76	17·38
+0·38	0·29	7·10	-6·72	5·17
-5·16	4·42	6·20	-11·36	9·72
-3·40	3·49	5·29	-8·09	8·86
-0·87	3·33	1·40	-2·27	8·68
-5·43	24·45	1·20	-6·63	29·85
-29·15	1·72	92·19	-1,21·34	7·15
-53·82	2·47	1,17·95	-1,71·77	7·90

Projects sanctioned between the 1st April, 1941 and the 31st March, 1956—
4 per cent.

Projects sanctioned from the 1st April, 1956—4½ per cent.

The productivity test involves certain proforma adjustments which do not appear in 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 at the end of 1973-74.

STATEMENT No. 4—DEBT POSITION

(I) Statement of Borrowings

Nature of Borrowing	(In crores of rupees)				
	Balance on 1st April, 1973	Receipts during the year	Repayments during the year	Balance on 31st March, 1974	Increase(+) decrease(-) during the year
I. Permanent debt ..	1,00.98	8.31	0.33	1,08.96	+7.98
Floating debt ..	0.05	2,54.48	229.05	25.48	+25.43
Loans from Central Government.	7,26.38	1,82.69	960.47	8,12.60	+86.22
Other Loans ..	22.13	2.98	0.68	24.43	+2.30
Total—Public debt	<u>8,49.54</u>	<u>4,48.46</u>	<u>3,26.53</u>	<u>9,71.47</u>	<u>+1,21.93</u>
II. Unfunded debt ..	39.65	11.43	6.45	44.63	+4.98
Grand Total ..	<u>8,89.19</u>	<u>4,59.89</u>	<u>3,32.98</u>	<u>10,16.10</u>	<u>-1,26.91</u>

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

Explanatory notes :

(1) **Permanent debt** : These are long-term loans (which have a currency of more than 12 months) raised in the open market to finance certain projects, etc. During the year, a loan of Rs. 7,75.73 lakhs bearing 5-3/4 per cent. interest was raised at par. This loan is redeemable at par in 1985. The entire amount was collected in cash.

Arrangement for amortisation.—The following arrangements have been made for amortisation of loans raised in the open market (these are in accordance with the announcements made at the time of floating the loans).

(a) **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.

(b) **Sinking fund.**—In addition to the annual contribution to the respective depreciation fund, an annual contribution is made to the sinking fund for amortisation of loans at such rates as Government may decide from time to time. The balances in the funds at the commencement and end of 1973-74 are given below :

(In crores of rupees)					
		Balance on 1st April 1973	Addition during the year	Withdrawal during the year	Balance on 31st March, 1974
Depreciation fund ..	..	15.00	1.84	..	16.84
Sinking fund ..	..	35.33	6.20	..	41.53

STATEMENT No. 4—DEBT POSITION—*contd.*(i) **Statement of Borrowing—*contd.***(3) **Loans from Government of India—*contd.***

Out of the total balance in the funds Rs. 15·25 crores were invested in the securities of Government of India, West Bengal and other States. The amount invested in the securities of the State Government itself was Rs. 8·22 crores.

(2) **Floating Debt :** This represents borrowings of a purely temporary character such as treasury bills and ways and means advances from the Reserve Bank of India including shortfalls in the cash balances with the Reserve Bank and overdrafts from the Bank. During the year under review no treasury bills were issued. Rs. 1,03·23 crores were taken from the Bank as ways and means advances. Rs. 93·58 crores were paid towards repayment of ways and means advances during 1973-74 along with interest of Rs. 0·30 crores. The State Government obtained during 1973-74 Rs. 150·73 crores as advance from the Bank on account of shorball in the minimum cash balance with the Bank and overdraft. Rs. 1,34·95 crores were repaid along with interest of Rs. 0·07 crores (including Rs. 0·01 crore arrear interest for 1972-73).

(3) **Loans from Government of India :** Details of loans taken from the Government of India are given in statement No. 17. During the year State Government paid to Government of India Rs. 33·25 crores as interest. The extent to which repayment of principal and payment of interest on loans (other than rehabilitation loans) taken from the Government of India had become overdue on the 31st March, 1974, is shown below:

Class of loans	(In crores of rupees)	
	Principal	Interest
Sharing of small savings collections	0·13
Loans for major irrigation and multipurpose river projects	0·02
Loans for agricultural production and allied schemes	0·06
Loans for miscellaneous development schemes	0·07
Other loans	0·44
Loans for community development, co-operation and national extension service scheme.		(a)
Loans for industrial development	(b)
Loans for housing schemes	(d)
Central assistance for State Plan Schemes	0·20
		<hr/>
		(c)0·92

(a) Rs. 0·38 lakh.

(b) Rs. 0·24 lakh.

(c) Includes disallowed rebate of Rs. 0·60 crore for late repayment of loans.

(d) Rs. 0·52 lakh.

STATEMENT No. 4—DEBT POSITION—*contd.***(i) Statement of Borrowing—*concl'd.*****(3) Loans from Government of India—*concl'd***

These terms and conditions of repayment of five rehabilitation loans of Rs. 1·19 crores sanctioned during 1958-59 to 1965-66 by the Government of India have not been settled. No repayment has consequently been made on these loans.

The terms and conditions of repayment of other rehabilitation loans have not been accepted by the State Government. The State Government pays to Government of India whatever amount is collected, including arrears, if any, from the borrowers during the year. Rs. 18·82 crores as principal and Rs. 20·65 crores as interest remained outstanding towards repayment of the loans on 31st March, 1974, according to the original terms and conditions of repayment. This amount of principal has been arrived at after taking into account Rs. 1·06 crores, Rs. 1·37 crores, Rs. 7·50 crores, Rs. 6·01 crores, Rs. 2·07 crores, Rs. 0·35 crore, Rs. 0·57 crore and Rs. 0·18 crore adjusted as remission of loans during 1966-67, 1967-68, 1968-69, 1969-70, 1970-71, 1971-72, 1972-73 and 1973-74 respectively. The details of the loans against which these remissions have been made as well as the amounts of interest remitted have not been intimated by the State Government.

Rs. 4·32 crores were received by State Government from Government of India during 1973-74 as ways and means advance for Plan schemes of which Rs. 0·68 crore were adjusted as loan and Rs. 3·43 crores as grant. The loan is included in the total loan of Rs. 1,82·69 crores received during the year.

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

(4) These represent borrowing from autonomous bodies like the Life Insurance Corporation of India, the Heavy Engineering Corporation of India, the Central Warehousing Corporation, the State Trading Corporation, the Calcutta Metropolitan Development Authority, the Indian Dairy Corporation, the National Cooperation Development Corporation, the Khadi and Village Industries Commission, the Indian Central Oil Seeds Committee and the National Agricultural (Long Term Operation) Fund of the Reserve Bank of India. The particulars of outstanding loans are given in statement No. 17. Government have not considered it necessary to make amortisation arrangement for repayment of loans taken from autonomous bodies.

(5) **Unfunded debt** : This comprises provident fund balances of Government servants. The particulars of outstanding unfunded debts are given in statement no. 17.

STATEMENT No. 4—DEBT POSITION—*contd.*

(ii) Other obligations

In addition to the above, the balances at the credit of earmarked and other funds as also certain deposits, to the extent to which they have not been invested but are merged with the general cash balance of the Government, also constitute the liability of State Government. Such liability at the end of 1973-74 was Rs. 1,15.41 crores as given below (further details are given in statement Nos. 16 and 19)

Nature of obligations	(In crores of rupees)				
	Balance on 1st April, 1973	Receipts during the year	Repayments during the year	Balance on 31st March, 1974	Net increase(+) decrease(-) during the year
Interest bearing obligations, such as depreciation reserve fund of commercial undertakings, etc.	4.63	0.74	..	5.37	+0.74
Non-interest-bearing obligations, such as deposits of local funds, civil deposits, other earmarked funds, etc.	98.38	1,32.45	1,20.79	1,10.04	+11.66
Total ..	<u>1,03.01</u>	<u>1,33.19</u>	<u>1,20.79</u>	<u>1,15.41</u>	<u>+12.40</u>

(iii) Service of Debt

(a) **Interest on debt and other obligations :** The outstanding gross debt and other obligations and the interest charges met from revenue during 1972-73 and 1973-74 are shown below :—

	(In crores of rupees)		
	1972-73	1973-74	Increase(+) decrease(-) during the year
Gross debt and other obligations outstanding at the end of the year.	9,92.20	11,31.51	+1,39.31
(i) Interest paid by Government—			
(a) On public debt and unfunded debt ..	41.77	42.20	+0.43
(b) On other obligations	1.09	1.11	+0.02
	<u>42.86</u>	<u>43.31</u>	<u>+0.45</u>
(ii) Deduct—			
(a) Interest received on loans and advances given by Government.	0.75	3.34	+2.59
(b) Interest realised on investment of cash balances	0.15	0.01	-0.14
(iii) Net amount of interest charges	41.96	39.96	-2.00
Percentage of gross interest "Item (i)" to total revenue receipts.	12.20	11.50	-0.70
Percentage of net interest "Item (iii)" to total revenue receipts,	11.94	10.61	-1.33

STATEMENT No. 4—DEBT POSITION—*contd.*(iii) **Service of Debt—*concl'd.***

There were in addition certain other receipts and adjustments (Rs. 5·34 crores) such as interest received from Commercial Departments, etc. If these are also taken into account, the net burden of interest (actually paid) on revenue will be Rs. 34·62 crores (9·19 per cent. of the revenue).

Government also received during the year Rs. 0·05 crore dividend on investments in commercial undertakings, etc.

(b) **Appropriation for reduction or avoidance of debt**

<i>(In crores of rupees)</i>					
	1972-73	1973-74	Increase(+) decrease(-) during the year		
Contribution to Sinking Funds	6·51	7·27	0·76

Note: Payment of interest due to Government was withheld by the Damodar Valley Corporation pending adjustment against the dues from Government on account of water rates and deficits on irrigation, power and flood control. Interest due to Government at the close of the year 1973-74 was Rs. 31·61 crores.

STATEMENT No. 5—LOANS AND ADVANCES BY STATE GOVERNMENT

(i) Statement of loans and advances

Class of loans and advances	(In lakhs of rupees)				
	Balance on 1st April 1973	Paid during the year	Repaid during the year	Balance on 31st March 1974	Net addition during the year
1. Loans to Municipal Corporations and Municipalities.	14,43.90	1,61.97	2,02.59	14,03.28	-40.62
2. Loans to district and other local fund committees.	2,47.04	24.41	0.71	2,70.74	+23.70
3. Loans to Co-operative Institutions and Banks.	5,20.54	23.76	84.62	4,59.68	-60.86
4. Loans under Community Development Projects.	4,62.26	4.72	9.53	4,57.45	-4.81
5. Loans and advances to displaced persons.	26,96.97	40.04	18.97	27,18.04	+21.07
6. Advances to cultivators ..	30,39.72	2,99.75	1,20.91	32,18.56	+1,78.84
7. Loans to Statutory Corporations, Boards and Government Companies.	1,37,62.30	25,58.09	1,52.56	1,61,67.83	+24,05.53
8. Miscellaneous loans and advances.	83,71.29	26,19.75	2,37.63	1,07,53.41	+23,82.12
9. Loans to Government Servants.	4,03.12	1,84.97	98.95	4,89.14	+86.02
Total ..	3,09,47.14	59,17.46	9,26.47	3,59,38.13	+49,90.99

(i) A detailed account of the transactions and balance of each class of loan is given in statement No. 18.

(ii) **Recoveries in arrears :** Detailed accounts of loans to Municipalities, Zilla Parishads and Anchal Panchayats, Calcutta Corporation, Statutory bodies, etc., are maintained in the Audit office. Recovery of Rs. 18,10.67 lakhs (Principal Rs. 14,58.37 lakhs, interest Rs. 3,52.30 lakhs) was overdue against those loans at the end of 1973-74 as given below :—

Serial No.	Name of borrower	No. of loans	Amount overdue			Earliest period to which the arrears relate
			Principal	Interest	Total	
1.	Statutory Corporations, Boards and Government Companies.	57	3,77.30	1,11.02	4,88.32	1967.68
2.	Municipalities, Zilla Parishads and Anchal Panchayats.	403	1,69.02	69.41	2,38.43	1955.56
3.	Calcutta Corporation ..	8	89.73	16.71	1,06.44	1966.67
4.	Calcutta Improvement Trust ..	3	0.82	1.17	1.99	1973.74
5.	Howrah Improvement Trust ..	4	0.14	9.62	9.76	1970.71
6.	Calcutta Tramways Co., Ltd. ..	65	6,92.85	79.94	7,72.79	1967.68
7.	Industrial concerns and municipalities receiving loans for rehabilitation of displaced persons.	131	1,07.66	51.78	1,59.44	1956.57
8.	Educational Institutions ..	126	20.85	12.65	33.50	1957.58
	Total ..	797	14,58.37	3,52.30	18,10.67	

Information about arrears in recovery of loans and advances the detailed accounts of which are maintained by departmental officers has not been received.

**STATEMENT No. 5—LOANS AND ADVANCES BY
STATE GOVERNMENT—concl'd.**

(iii) The terms and conditions of repayment of Rs. 2,23,59·56 lakhs paid as loans to statutory corporations, etc., have not been settled and no repayment has, therefore, been made. Details of the loans are given below :—

(In lakhs of rupees)

Serial No.	No. of loans	Amount	Period during which loans were paid
1. West Bengal State Electricity Board ..	106	80,76·69	1955-56 to 1973-74
2. Calcutta State Transport Corporation ..	106	20,75·28	1960-61 to 1973-74
3. West Bengal Development Corporation (in liquidation).	31	4,09·84	1956-57 to 1965-66
4. Calcutta Metropolitan Sanitation and Water Supply Authority.	20	1,79·24	1966-67 to 1973-74
5. Howrah Improvement Trust	15	1,66·25	1965-66 to 1969-70
6. Calcutta Corporation	10	1,54·59	1968-69 to 1969-70
7. West Bengal Industrial Development Corporation.	6	1,47·37	1971-72 to 1973-74
8. North Bengal State Transport Corporation ..	25	1,04·16	1961-62 to 1973-74
9. West Bengal Small Industries Corporation Ltd.	9	5,15·56	1971-72 to 1973-74
10. Calcutta Improvement Trust	9	48·53	1966-67 to 1969-70
11. West Bengal Financial Corporation ..	10	36·87	1955-56 to 1970-71
12. Municipalities	66	29·65	1968-69 to 1973-74
13. Calcutta Port Commissioners	3	10·00	1967-68 to 1968-69
14. Durgapur Development Authority ..	9	1·56	1959-60 to 1964-65
15. Calcutta Metropolitan Development Authority	32	57,04·76	1970-71 to 1973-74
16. Electro-Medical and Allied Industries Ltd. ..	8	15·75	1970-71 to 1973-74
17. Hooghly River Bridge Commissioners ..	3	3,10·00	1971-72 to 1972-73
18. Durgapur Chemicals Ltd.	42	12,84·19	1963-64 to 1973-74
19. Durgapur Projects Ltd.	23	27,34·22	1962-63 to 1973-74
20. Kalyani Spinning Mills Ltd.	10	1,45·50	1969-70 to 1973-74
21. West Bengal Housing Board	2	90·00	1972-73 to 1973-74
22. Large and Medium Industries	5	22·00	1972-73 to 1973-74
23. Asansol Mines Board of Health	1	3·00	1972-73
24. West Bengal Sugar Industries Development Corporation.	1	48·00	1973-74
25. West Bengal Agro Industries Development Corporation.	3	35·00	1973-74
26. Durgapur State Transport Corporation ..	4	9·55	1973-74
27. West Bengal Industrial Development Corporation.	1	2·00	1973-7
Total ..	560	2,23,59·56	

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

(In lakhs of rupees)

Public or other body for which guarantee has been given and brief nature of the guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on the 31st March 1974
(i) Working capital raised by statutory corporation and dividends thereon.	1,50·00	1,50·00
(ii) Loans, debentures, bonds, etc., raised by—		
(a) Statutory corporation and boards	1,36,92·99	1,36,92·99
(b) Co-operative banks and institutions	43,19·22	13,32·27
(c) Joint Stock companies	5,04·87	4,97·24
(d) Government companies	15,87·35	15,58·42
Total ..	2,02,54·43	1,72,30·92

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

Particulars of the guarantees by Government as on the 31st March 1974 are given below :—

1. Statutory Corporation and Board (3)—

(a) Guarantee for repayment of capital and payment of Dividend at stipulated rates.	1,50·00	1,50·00
(b) Guarantee for repayment of principal and payment of interest in respect of loans raised.	75,88·73	75,88·73
(c) Guarantee for repayment of principal of loan from Banks for energisation of shallow tube-wells.	1,30·00	1,30·00
(d) Guarantee for repayment of principal in connection with cash credit facilities from Banks.	9,00·00	9,00·00
(e) Guarantee for repayment of amounts raised by issue of bonds and repayment of interest at stipulated rates.	4,54·26	4,54·26
(f) Guarantee for repayment of principal and payment of interest on loans floated in the market at stipulated rates.	46,20·00	46,20·00
Total—Statutory Corporations and Boards ..	1,38,42·99	1,38,42·99

**STATEMENT No. 6—GUARANTEES GIVEN BY GOVERNMENT FOR
REPAYMENT OF LOANS, ETC., RAISED BY STATUTORY
CORPORATIONS, LOCAL BODIES AND OTHER INSTITUTIONS—*contd.***

(In lakhs of rupees)

Public or other body for which guarantee has been given and brief nature of the guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on the 31st March 1974
2. Co-operative Banks and Institutions—		
(a) Co-operative banks (3)—		
(i) Guarantee for repayment of debentures issued and payment of interest thereon	21,94.80	8,03.06
(ii) Guarantee for granting medium term loans by the West Bengal State Co-operative bank.	31.05	9.11
(iii) Guarantee for granting loans for advancing clean cash credit for financing rationing scheme.	3.00	2.85
(iv) Guarantee for granting loans for running co-operative rice-mill.	40.00	2.02
(b) Taxi-drivers Co-operative Societies (3)—		
Guarantee for repayment of loans and overdrafts and payment of interest thereon.	7.20	4.10
(c) Consumers' Co-operative Societies (2)—		
Guarantee for repayment of loans and payment of interest thereon.	22.00	20.37
(d) Co-operative Cold Storage (1)—		
Guarantee of loan for construction of cold storages ..	2.00	2.00
(e) Housing Finance Co-operative Society (1)—		
Guarantee for repayment of long-term loans and payment of interest thereon.	3,10.00	2,42.42
(f) Selected co-operative societies acting as agents of the Food Corporation of India—		
(i) Guarantee for repayment of loans for purchase of paddy/rice for supply to Food Corporation of India.	7,44.17	39.73
(ii) Guarantee for short term credit facilities by the Reserve Bank of India, Calcutta.	6,00.00	29.04
(g) Co-operative Spinning Mills (1)—		
Guarantee for repayment of working capital advanced by Bank.	15.00	15.00
(h) Handloom Weavers' Co-operative Society, Ltd. (1)—		
Guarantee for repayment of loan from West Bengal Co-operative Bank Ltd.	1,00.00	1,00.00
(i) West Bengal Co-operative Marketing Federation (1)—		
(i) Guarantee for purchase of raw jute through selected primary Co-operative Marketing Societies.	1,50.00	50.09
(ii) Guarantee for credit facilities from State Bank for financing purchase and distribution of chemical fertilizer.	1,00.00	12.48
Total—Co-operative Banks and Institutions ..	43,19.22	13,32.27

**STATEMENT No. 6—GUARANTEES GIVEN BY GOVERNMENT FOR
REPAYMENT OF LOANS, ETC., RAISED BY STATUTORY CORPO-
RATIONS, LOCAL BODIES AND OTHER INSTITUTIONS—contd.**

(In lakhs of rupees)

Public or other body for which guarantee has been given and brief nature of the guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on the 31st March 1974
3. Joint Stock Companies (14)—		
(i) National Sugar Mills Ltd.— Guarantee for repayment of loans and payment of interest thereon.	10.00	2.37
(ii) Messers. Makintosh Burn Ltd.— Guarantee for repayment of working capital advanced by Banks.	27.50	27.50
(iii) Messrs Bangaluxmi Cotton Mills Ltd.— Guarantee for repayment of working capital advanced by Banks.	3,77.00	3,77.00
(iv) Messrs Automative Enterprises Ltd.— Guarantee for repayment of loan for payment of arrear dues of sales tax.	0.04	0.04
(v) Messrs India Rubber Manufactures Ltd.— Guarantee for repayment of working capital advanced by Banks.	15.00	15.00
(vi) Messrs India Machinery Co. Ltd.— Guarantee for repayment of working capital advanced by Banks.	11.34	11.34
(vii) Messrs Central Cotton Mills— Guarantee for providing cash credit facilities by the Banks.	10.29	10.29
(viii) Messrs Sen Pandit Industries Ltd.— Guarantee for repayment of advance by the Bank of India.	0.65	0.65
(ix) Messrs Sen Raleigh Ltd.— Guarantee for repayment of advance by Banks ..	3.74	3.74
(x) Messrs Ancillary Industries Lugs Private Ltd— Guarantee for advance by Banks	0.06	0.06
(xi) Messrs Ancillary Industries Cranks, Private Ltd— Guarantee for advance by Banks	0.17	0.17
(xii) Messrs Ancillary Industries Forgings Private Ltd— Guarantee for advance by Banks	0.08	0.08
(xiii) Messrs Rampooria Cotton Mills Ltd— Guarantee for providing cash credit facilities by Banks	29.40	29.40
(xiv) Messrs Luxmi Narayan Cotton Mills Ltd— Guarantee for providing cash credit facilities by Banks	19.60	19.60
Total—Joint Stock Companies	5,04.87	4,97.24

**STATEMENT No. 6—GUARANTEES GIVEN BY GOVERNMENT FOR
REPAYMENT OF LOANS, ETC., RAISED BY STATUTORY CORPO-
RATIONS, LOCAL BODIES AND OTHER INSTITUTIONS—concl'd.**

(In lakhs of rupees)

Public or other body for which guarantee has been given and brief nature of the guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on the 31st March 1974
4. Government Companies (9)—		
(i) Kalyani Spinning Mills Ltd—		
(a) Guarantee for repayment of principal of cash credit arrangement with Bank.	1,44.00	1,44.00
(b) Guarantee for import of machinery through State Trading Corporation of India.	43.37	43.37
(c) Guarantee for agreement with Bank against hypothecation of raw materials, stocked trade etc.	1,00.00	95.00
(ii) West Bengal Small Industries Corporation Ltd—		
Guarantee for repayment of principal of cash credit arrangement with Bank.	2,00.00	1,76.07
(iii) Industrial Development Corporation Ltd—		
Guarantee for repayment of principal and payment of interest of loan raised from open market by issue of bonds.	1,10.00	1,10.00
(iv) Sugar Industries Development Corporation Ltd—		
Guarantee for repayment of loans from Banks ..	20.00	20.00
(v) Durgapur Chemicals—		
Guarantee for repayment of loans from Banks ..	3,00.00	3,00.00
(vi) Durgapur Projects Ltd—		
Guarantee for repayment of loans from Banks ..	1,00.00	1,00.00
(vii) Westinghouse Saxby Farmer Ltd—		
Guarantee for overdraft facilities from Bank ..	35.00	35.00
(viii) Calcutta State Transport Corporation—		
Guarantee for repayment of loans from Banks ..	4,98.98	4,98.98
(ix) North Bengal State Transport Corporation—		
Guarantee for repayment of loans from Banks ..	36.00	36.00
Total—Government Companies	15,87.35	15,58.42

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

(In lakhs of rupees)

	As on 1st April 1973	As on 31st March 1974
(A) General Cash Balance—		
(1) Cash in Treasuries	11.69	21.90
(2) Deposits with the Reserve Bank	-40,22.09	-94.71
(3) Remittances in Transit	-84.33	21.02
Total	-40,94.73	-51.79
(4) Add—Investments held in the “Cash Balance Investment Account.”	9,49.92	13.19
Total (A)	-31,44.81	-38.60
(B) Other Cash Balances and Investment—		
(1) Cash with departmental officers	1,04.09	74.96
(2) Permanent advance for contingent expenditure with departmental officers.	25.33	25.86
(3) Investments of earmarked funds	13,54.43	15,54.92
Total (B)	14,83.85	16,55.74
Total—(A) and (B)	-16,60.96	16,17.14

Explanatory notes :

1. The cash balance represents the combined balances of the Consolidated Fund, the Contingency Fund and the Public Account. The balance against “Deposits with the Reserve Bank” represents the balance according to Government Account after taking into account inter-Governmental monetary settlement advised to the Reserve Bank up to the 25th April 1974. The minus balance was due to large net payments made towards the close of the year.

2. Under an agreement with the Reserve Bank of India, State Government has to maintain with the Bank a minimum balance of Re. 50 lakhs every day. The Bank informs Government by telegram of its daily balance with the Bank at the close of each working day. If this balance falls below the agreed minimum, the deficiency is made good either by taking a ways and means advance from the Reserve Bank or by selling treasury bills. The Bank allows Government ways and means advances up to a maximum of Rs. 600 lakhs without any cover. The Bank also allows Government special ways and means advances up to a limit of Rs. 190 lakhs on the security of securities held by the State Government. If even after taking these advances, Government is not able to maintain the minimum cash balance the Bank allows Government overdrafts.

**STATEMENT No. 7—CASH BALANCES AND INVESTMENT OF CASH
BALANCES—concl'd.**

No treasury bills were issued during the year, Rs. 1,03,23·00 lakhs were taken as ways and means advances from the Bank on 118 occasions. Rs. 93,58·00 lakhs were repaid during the year along with Rs. 29·60 lakhs as interest. Rs. 1,50,72,65 lakhs were taken as overdrafts on 103 occasions during the year. Out of which 1,34,94·73 lakhs were repaid along with Rs. 7·25 lakhs as interest (including arrear interest of Rs. 1,01 lakhs) as shown below :—

(In lakhs of rupees)

Interest on normal ways and means advances ..	23·29
Interest on special ways and means advances ..	6·31
Interest on overdrafts	7·25
Total ..	36·85

At the close of the year there was an undischarged liability of Rs. 3·51 lakhs on account of interest on overdrafts

3. The balances under the head "Remittances in Transit" represent remittances between treasuries and currency chests remaining unadjusted on the 31st March 1974.

4. The investments held in the Cash Balance Investment Account were wholly in the Government of India securities. Interest realised during the year on those investments was Rs. 0·92 lakh.

5. Details of investments out of earmarked funds are given in statement No. 10.

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

The following is a summary of balances on the 31st March, 1974 :—

Debit Balance	Section of the General Account	Name of Account	Credit Balance
Rs.			Rs.
		Consolidated Fund—	
7,10,54,90,188	A to J and Part of T	Government Account—	
	O	Public Debt	9,71,46,92,816
8,59,88,13,228	Q	Loans and Advances by the State and Union Territory Governments—	
		Contingency Fund—	
		Contingency Fund	4,74,37,617
		Public Account—	
	S	Unfunded Debt	44,63,18,438
	T	Deposits and Advances—	
		(i) Deposits bearing Interest	5,36,70,762
		(ii) Deposits not bearing Interest—Gross balance.	1,25,58,94,012
15,54,91,618	..	Investments—	
9,74,18,759	..	(iii) Advances not bearing Interest .. .. .	..
		(iv) Suspense .. .. .	..
13,18,782	..	Investments—	
32,43,91,211	..	Other items (net) .. .. .	..
	U	Remittances—	
86,96,15,632	..	I—Remittance within India	62,43,47,060
	X	Cash Balance (Closing)	51,79,213
<u>12,14,75,39,418</u>		Total	<u>12,14,75,39,418</u>

Explanatory notes :

The significance of the head "Government Account" is explained in Note 5 below :—

The other headings in this summary take into account the balances under all account heads in Government books where Government has a liability to repay the moneys received or has 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 Government of West Bengal as it does not take into account all the physical assets of the State, such as lands, buildings, communications, etc., not any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

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

2. 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 full details and documents required for the purpose are awaited from Treasury Officers as detailed in Appendix III.

The balances are communicated to the Departmental Officers every year for acceptance thereof. In a large number of cases such acceptances have not been received. Instances where verification and acceptance of balances of large amounts have been unduly delayed are shown in Appendix IV.

3. Full details of balances of local funds, deposits and advances, etc., pertaining to the State of Cooch Behar, merged with West Bengal, have not been furnished by administrative authorities. It has not, therefore, been possible to include them in relevant broad-sheets and other registers of the Accounts Office and to review them properly. For want of adequate details of the transactions, 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.

4. Under the Bihar and West Bengal (Transfer of Territories) Act, 1956, certain balances under Capital Heads (Outside the Revenue Account) and Debt, Deposit and Remittance heads are to be transferred by Government of Bihar to Government of West Bengal. A portion of the amount under Debt heads was adjusted in the accounts for 1962-63. The other adjustments are under correspondence with the Government of Bihar.

5. **Government Account :** Under the system of book-keeping followed in Government Accounts, the amounts booked under revenue, capital and other transactions of Government the balances of which 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 results of all such transactions so that after adding thereto the balances under Debt, Deposit, Remittance heads and Contingency Fund, the closing cash balance at the end of the year may be worked out and proved. The Government Account for 1973-74, given below will show how the net amount at the end of the year has been arrived at :—

Dr.	Details	Cr.
Rs.		Rs.
6,62,01,94,104	A—Amount at the debit of Government Account on the 1st April 1973.	..
	B—Revenue Receipts	3,76,50,27,151
3,70,19,31,693	C—Expenditure on Revenue Account .. .. .	..
45,83,91,542	D—Capital Expenditure outside the Revenue Account .. .. .	..
	F—Amount at the debit of Government Account on 31st March 1974	7,10,54,90,188
<u>10,87,05,17,339</u>	Total ..	<u>10,87,05,17,339</u>

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	Amonut (in thousands of rupees)	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
Revenue—			
A—Taxes, Duties and other Principal Heads of Revenue—			
IV—Taxes on Income other than Corporation Tax	50,59,66	13.44	13.33
V—Estate Duty	1,01,99	0.28	0.27
IX—Land Revenue	7,31,85	1.94	1.93
X—State Excise Duties	20,26,09	5.38	5.35
XI—Taxes on Vehicles	8,96,12	2.38	2.36
XII—Sales Tax	1,01,68,68	27.00	26.82
XIII—Other Taxes and Duties	36,65,03	9.73	9.66
XIV—Stamps	13,40,65	3.56	3.54
XV—Registration Fees	1,88,53	0.51	0.50
Total—A—Taxes, Duties and Other Principal Heads of Revenue.	2,41,78,60	64.22	63.76
B—Debt Services	8,68,53	2.37	2.29
C—Administrative Services	3,46,11	0.91	0.91
D—Social and Developmental Services	17,02,85	4.52	4.49
E—Multipurpose River Schemes, Irrigation and Electricity Schemes.	83,99	0.22	0.22
F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.	1,21,28	0.32	0.32
G—Transport and Communications (Other than Roads).	30,11	0.07	0.08
I—Miscellaneous	8,63,22	2.29	2.28
J—Contributions and Miscellaneous Adjustments	94,48,38	25.08	24.92
K—Extraordinary Items	7,20	..	0.02
Grand Total—Revenue Receipts	3,76,50,27	1,00.00	99.29

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

Heads	Amount (in thousands of rupees)	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
Expenditure—			
A—Collection of Taxes, Duties and Other Principal Revenue—			
4—Taxes on Income other than Corporation Tax	12,09	0.03	0.03
9—Land Revenue	7,92,05	2.11	2.09
10—State Excise Duties	1,40,80	0.38	0.38
10—Taxes on Vehicles	26,96	0.07	0.07
12—Sales Tax	91,83	0.24	0.24
13—Other Taxes and Duties	88,99	0.23	0.23
14—Stamps	31,72	0.08	0.08
15—Registration Fees	1,00,30	0.27	0.27
	<hr/>	<hr/>	<hr/>
Total—A—Collection of Taxes, Duties, etc.	12,84,74	3.41	3.39
	<hr/>	<hr/>	<hr/>
B—Debt Service	50,58,31	13.43	13.34
C—Administrative Services	59,70,25	15.86	15.75
D—Social and Developmental Services—			
Education	84,66,13	22.49	22.88
Medical	26,76,21	7.11	7.06
Public Health	8,75,19	2.33	2.30
Family Planning	2,36,87	0.63	0.62
Agriculture	17,62,70	4.69	4.65
Industry	7,59,55	2.02	2.01
Community Development Projects, National Extension Service and Local Development Works.	9,09,43	2.39	2.39
Labour and Employment	5,98,83	1.59	1.58
Other Social and Developmental Services	12,49,87	3.32	3.30
	<hr/>	<hr/>	<hr/>
Total—D—Social and Developmental Services	1,75,34,78	46.57	46.24
	<hr/>	<hr/>	<hr/>

**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
Expenditure—concl'd.			
E—Multipurpose River Schemes, Irrigation and Electricity Schemes.	11,84,88	8.01	2.99
F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.	14,70,07	8.91	8.88
G—Transport and Communications (other than Roads).	78,02	0.20	0.19
I—Miscellaneous	55,59,51	14.23	14.13
J—Contributions and Miscellaneous Adjustments ..	88,21	<u>0.09</u>	<u>0.03</u>
K—Extraordinary Items	1,05	<u>..</u>	<u>..</u>
 Grand Total—Expenditure on Revenue Account	 8,79,19,82	 1,00.71	 1,00.00
	8,79,19,82	1,00.71	1,00.00

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

Heads	<i>Charged</i>	Voted	Total
1	2	3	4
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
Expenditure on Revenue Account ..	51,21,42,753	3,27,97,88,940	3,79,19,31,693 (a)
Expenditure outside the Revenue Accounts ..	3,46,761	45,80,44,781	45,83,01,542 (b)
Disbursements under Public Debt and Advances, etc.*	3,26,52,94,663	59,17,46,175	3,85,70,40,838
Total ..	3,77,77,84,177	4,32,95,79,896	8,10,73,64,073

(*) The figures have been arrived at as follows :—

	<i>Charged Expenditure</i>	Voted Expenditure
	<i>Rs.</i>	<i>Rs.</i>
O—Public Debt—		
Permanent Debt	33,23,182	..
Floating Debt	2,29,05,15,285	..
Loans from the Central Government	96,46,39,566	..
Other Loans	68,16,630	..
Q—Loans and Advances by the State and Union Territory Governments—		
Loans to Local Funds, Private Parties, etc. .. .. .	..	57,32,48,568
Loans to Government Servants .. .. .	..	1,84,97,607
Total ..	3,26,52,94,663	59,17,46,175

(a) Excludes Rs. 4,51,683 spent from out of advance obtained from Contingency Fund during 1973-74 and not recouped to the Fund till the close of the year.

(b) Excludes Rs. 10,718 spent from out of advance obtained from Contingency Fund during 1973-74 and not recouped to the Fund till the close of the year.

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

Heads	Actuals for 1973-74
	Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—	
IV—Taxes on Income other than Corporation Tax—	
Taxes on Agricultural Income	96,65,343
Miscellaneous	19,943
Share of net proceeds assigned to States	49,68,16,484
<i>Deduct—Refunds</i>	-5,35,552
Total ..	50,59,66,218
 V—Estate Duty—	
A—Estate Duty on Agricultural Land—Share of net proceeds assigned to State/Union Territory Governments.	1,410
B—Estate Duty on property other than Agricultural Land—Share of net proceeds assigned to States.	1,01,97,151
Total ..	1,01,98,561
 IX—Land Revenue—	
Ordinary Revenue	1,62,64,580
Sale of Government Estates	3,970
Sale-proceeds of waste lands and redemption of land tax	88,045
Recoveries on account of survey and settlement charges	6,375
Rents, etc., of fisheries	54,602
Receipts from the management of ex-Zamindari Estates	5,12,09,645
Rates and cesses on land	45,03,379
Miscellaneous	1,37,889
Recoveries of overpayments	582
Collection of payments for services rendered	10,90,878
<i>Deduct—Refunds</i>	-1,75,915
Total ..	7,31,84,630

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

Heads	Actuals for 1973-74
	Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—<i>contd.</i>	
X—State Excise Duties—	
Country Spirits	12,64,50,190
Country Fermented Liquor	33,40,655
Malt Liquors	1,09,88,830
Wines and Spirits (foreign liquors other than beer, medicated wines and commercial spirits).	3,73,48,600
Receipts from commercial spirits including denatured spirits and medicated wines.	44,68,284
Opium	7,57,084
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	1,49,83,710
Hemp and other drugs	41,86,895
Fines, Confiscations and Miscellaneous	11,22,328
Recoveries of overpayments	2,644
Collection of payments for services rendered	3,29,584
<i>Deduct—Refunds</i>	— 13,69,481
Total ..	20,26,09,332
XI—Taxes on Vehicles—	
Receipts under the Indian Motor Vehicles Act	2,70,61,837
Receipts under the State Motor Vehicles Taxation Act	6,19,27,116
Other Receipts	3,90,224
Additional levy under the State Motor Vehicles Taxes Act	2,79,770
<i>Deduct—Refunds</i>	— 46,864
Total ..	8,96,12,083
XII—Sales Tax—	
Receipts under the Central Sales Tax Act	25,14,08,261
Receipts under the State Sales Tax Act	76,38,54,822
Additional levy under the State Sales Tax Act	36,55,328
Miscellaneous	3,95,165
<i>Deduct—Refunds</i>	— 24,45,516
Total ..	1,01,68,68,060

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

Heads	Actuals for 1973-74
	Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—<i>contd.</i>	
XIII—Other Taxes and Duties—	
A—Taxes on Luxuries including Taxes on Entertainments, Amusements, Betting and Gambling—	
Entertainment Tax	6,33,28,376
Additional levy of entertainment Tax	46,53,418
Betting Tax—	
Totalisator	1,29,84,370
Book Makers	29,13,482
<i>Deduct—Refunds</i>	—96
Total—A ..	8,38,79,550
B—Electricity Duties—	
Fees under the Indian Electricity Rules, 1956, and fees for the electrical inspection of cinomas.	41,19,550
Taxes and Duties on Electricity	11,15,63,388
<i>Deduct—Refunds</i>	—5,838
Total—B ..	11,56,77,100
E—Other Items—	
Receipts under the Bengal Raw Jute Taxation Act, 1941 ..	2,45,85,407
Receipts under the West Bengal Taxes on Entry of Goods in Local Areas Act, 1955.	2,44,73,977
Miscellaneous	13,242
Tax on Paddy purchased by Rice Mills	18,33,665
Receipt on account of West Bengal Taxes on Entry of Goods into Calcutta Metropolitan Areas.	11,65,67,522
<i>Deduct—Refunds</i>	—5,27,776
Total—E ..	16,69,46,037
Total—A, B and E ..	36,65,02,687

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

Heads	Actuals for 1973-74 Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—<i>contd.</i>	
XIV—Stamps—	
A—Non-Judicial—	
Sale of Stamps .. | .. .. .	10,45,88,921
Duty on impressing documents	7,41,574
Fines and penalties	13,530
Miscellaneous	96,33,255
<i>Deduct—Refunds</i>	-16,77,448
Total—A—Non-Judicial ..	11,32,99,832
 B—Judicial—	
(i) Court Fees—	
Court fees realised in stamps	2,02,11,298
Total—B(i) ..	2,02,11,298
 (ii) Other Receipts—	
Sale of stamps	5,73,821
Fines and Penalties	1,571
Miscellaneous	12,959
<i>Deduct—Refunds</i>	-34,643
Total—B(ii) ..	5,53,708
Total—B—Judicial ..	2,07,65,006
Total—A and B ..	13,40,64,838

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

Heads	Actuals for 1973-74
	Rs.
A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—<i>Concl'd.</i>	
XV—Registration Fees—	
Fees for registering documents	1,77,32,344
Fees for copies of registered documents	4,82,654
Miscellaneous	6,39,358
<i>Deduct—Refunds</i>	-924
Total ..	1,88,53,432
Total—A—Taxes, Duties and Other Principal Heads of Revenue ..	2,41,78,59,841
 B—DEBT SERVICES—	
XVI—Interest—	
B—Interest from Commercial Departments—	
Interest received from Commercial Departments	5,03,77,099
C—Other Interest Receipts—	
Interest on loans and advances by the State/Union Territory Governments.	3,33,59,824
Interest realised on investments of Cash Balances	92,051
Interest on arrears of revenue	30,24,624
Total ..	8,68,53,598
Total—B—Debt Services ..	8,68,53,598

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

Heads	Actuals for 1973-74
	Rs.
C—ADMINISTRATIVE SERVICES—	
XVII— Administration of Justice—	
Sale-proceeds of unclaimed and escheated property	1,29,937
Court-fees realised in cash	1,379
General fees, fines and forfeitures	5 1,04,108
Receipts of the Official Assignee	1,67,199
Receipts of the Official Receiver	19,120
Miscellaneous fees and fines	2,38,953
Miscellaneous	18,28,618
Recoveries of overpayments	1,788
Collection of payments for services rendered	88,196
<i>Deduct</i> —Refunds	—1,07,034
Total ..	75,32,264
XVIII— Jails—	
Jails	1,43,312
Jails Manufactures	2,58,869
Recoveries of overpayments	1,332
Total ..	4,03,513
XIX— Police—	
Police supplied to public departments, private companies and persons	99,156
Receipts and recoveries on account of State Headquarters Police ..	10,39,560
Fees, fines and forfeitures	49,786
Recoveries of overpayments	263
Collection of payments for services rendered	1,91,633
Miscellaneous	28,26,078
Police supplied to Railways	4,920
<i>Deduct</i> —Refunds	—6,841
Total ..	42,04,555

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

Heads	Actuals for 1973-74
	Rs.
C—ADMINISTRATIVE SERVICES—<i>Concl'd.</i>	
XXI—Miscellaneous Departments—	
Examination Fees	4,89,462
Administration of Indian Partnership Act, 1932	1,11,350
Administration of Citizenship Act, 1955	16,68,716
Fire Services	27,52,614
Miscellaneous	1,74,48,564
<i>Deduct—Refunds</i>	—200
Total ..	2,24,70,506
Total—C—Administrative Services ..	3,46,10,838

D—SOCIAL AND DEVELOPMENTAL SERVICES—

XXII—Education—

A—University—

Fees, Government Arts Colleges 13,99,141

Fees, Government Professional Colleges 43,919

B—Secondary—

Fees, Government Secondary Schools 13,24,654

D—Special—

Fees and other receipts, Government Special Schools 26,173

E—Technical Education—

Fees and other receipts, Government Technical Institutions 3,95,055

F—General—

Income from endowments 112

Recoveries of overpayments 35,200

Collection of Payments for services rendered 10,568

Miscellaneous 33,95,363

Deduct—Refunds —91,844

Total—F .. **33,49,399**

Total—A, B, D, E and F .. **65,38,341**

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

Heads	Actuals for 1973-74
	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>	
XXIII—Medical—	
Fees, Medical Schools and Colleges	8,11,276
Hospital Receipts	49,55,073
Sale of Medicines	1,80,911
Contributions	3,17,278
Income from endowments	54,728
Recoveries of overpayments	67,804
Collection of Payments for services rendered	2,65,722
Miscellaneous	14,84,441
Receipts on account of provincialisation of Sadar and Subdivisional Hospitals.	15,235
<i>Deduct—Refunds</i>	- 1,33,679
Total ..	80,24,789
XXIV—Public Health—	
Sale-proceeds of sera and vaccines, etc.	1,04,834
Collection of Payments for services rendered	6,36,474
Miscellaneous	44,26,797
Total ..	51,68,105
XXIV-A—Family Planning—	
Miscellaneous	98,304
Total ..	98,304
XXV—Agriculture—	
Agricultural Receipts	5,36,40,053
Fisheries	19,83,649
Recoveries of overpayments	2,78,145
Collection of Payments for services rendered	68,688
<i>Deduct—Refunds</i>	- 8,996
Total ..	5,59,61,539

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

Heads	Actuals for 1973-74
	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>concl.</i>	
XXVII—Animal Husbandry—	
Other Receipts	40,90,571
Collection of Payments for services rendered	3,479
<i>Deduct</i> —Refunds	— 5,859
Total	<u>40,88,191</u>
XXVIII—Co-operation—	
Audit fees	13,53,321
Miscellaneous	4,61,929
Total	<u>18,15,250</u>
XXIX—Industries—	
Industries	63,84,330
Cottage and Small Scale Industries	95,16,180
Cinchona Plantations	1,18,17,205
Recoveries of overpayments	1,42,113
Collection of Payments for services rendered	3,931
<i>Deduct</i> —Refunds	— 4,33,812
Total	<u>2,74,29,947</u>
XXXI—Community Development Projects, National Extension Service and Local Development Works—	
A—Community Development Projects—	
Community Development Projects	1,16,106
Total	<u>1,16,106</u>
XXXII—Miscellaneous Social and Developmental Organisations—	
Labour and Employment	5,82,02,622
Miscellaneous	28,42,739
<i>Deduct</i> —Refunds	— 1,420
Total	<u>6,10,43,941</u>
Total—D—Social and Developmental Services	<u>17,02,84,513</u>

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

	Heads	Actuals for 1973-74
		Rs.
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—		
XXXIII—Multipurpose River Schemes—		
Mayurakshi Reservoir Project—		
Water rates		37,43,804
Rents		1,43,986
Miscellaneous		1,92,751
	Total—Mayurakshi, etc. ..	40,80,541
Damodar Valley Project—		
Rents		1,90,722
Miscellaneous		3,73,111
	Total—Damodar Valley Project ..	5,63,833
	Total—Mayurakshi and Damodar Valley Projects ..	46,44,374
XXXIV—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—		
A—Irrigation Works—		
(2) Unproductive Works—		
Direct Receipts—		
Water rates		17,18,406
Rents		11,190
Miscellaneous		35,197
	Total—A—Irrigation, etc. ..	17,64,793

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

Heads	Actuals for 1973-74
	Rs.
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—<i>concl.</i>	
XXXIV—Irrigation, Navigation, Embankment and Drainage Works (Commercial);—<i>concl.</i>	
B—Navigation, Embankment and Drainage Works—	
(2) Unproductive Works—	
Direct Receipts—	
Navigation	43,593
Rents	20,766
Miscellaneous	80,119
Total—B—Navigation, etc. ..	1,44,478
Total—A and B ..	19,09,271
 XXXV—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—	
A—Irrigation Works—	
Direct Receipts—	
Water rates	5,21,851
Rent	4,775
Miscellaneous	8,760
Total—A—Irrigation, etc. ..	5,35,186
 B—Navigation, Embankment and Drainage Works—	
Direct Receipts—	
Navigation	3,542
Rents	1,02,207
Recoveries of Expenditure	2,25,702
Miscellaneous	9,79,011
Total—B—Navigation, etc. ..	13,10,462
Total—A and B ..	18,45,648
Total—E—Multipurpose River Schemes, Irrigation and Electricity Schemes.	83,99,293

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

Heads	Actuals for 1973-74
	Rs.
F—PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS—	
XXXVII—Public Works—	
Rents	46,75,942
Ferry Receipts	2,000
Tolls on Roads	17,40,085
Recoveries of expenditure	7,04,172
Miscellaneous	50,05,762
<i>Deduct—Refunds</i>	- 25
Total ..	1,21,27,936
Total—F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.	1,21,27,936
G—TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS)—	
XXXIX—Ports and Pilotage—	
Registration and other fees	2,857
Miscellaneous	72,438
Total ..	75,295
XLIII—Road and Water Transport Schemes—	
A—Road Transport—	
Road Transport Services	29,35,245
Total ..	29,35,245
Total—G—Transport and Communications (other than Roads) ..	30,10,540
I—MISCELLANEOUS—	
XLV(II)—Contributions and Recoveries towards Pensions and other Retirement Benefits—	
Contributions for pensions and gratuities	30,33,864
Miscellaneous	1,82,955
Total ..	32,16,819

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

Heads	Actuals for 1973-74
	Rs.
I—MISCELLANEOUS—<i>conold.</i>	
XLIX—Stationery and Printing—	
Stationery receipts	3,43,965
Sale of plain paper used with stamps	2,44,047
Sale of Gazettes and other Government publications	1,38,840
Other Press receipts	5,39,756
Total ..	<u>12,66,608</u>
LI—Forests—	
Timber and other produce removed from the forests by Government agency.	1,17,22,560
Timber and other produce removed from the forests by consumers or purchasers.	2,21,68,338
Drift and waif wood and confiscated forest produce	2,52,810
Receipts from the management of ex-Zamindari Estates ..	1,30,18,563
Miscellaneous	10,43,436
<i>Deduct</i> —Refunds	—5,276
Total ..	<u>4,82,00,431</u>
LII—Miscellaneous—	
Unclaimed deposits	1,09,96,323
Sale of old stores and materials	4,44,594
Fees for Government audit	24,775
Rents, rates and taxes	5,53,938
Other fees, fines and forfeitures	82,768
Receipts in connection with Elections	29,206
Receipts on account of Displaced persons	23,39,694
Receipts from State Lotteries	35,92,484
Recoveries of overpayments	15,01,139
Collection of Payments for services rendered	7,33,020
Miscellaneous	1,72,85,727
Loss or gain by exchange	53
Receipts in England	1,080
Civil Defence	6,54,025
Receipts on account of relief to refugees from East Bengal ..	2,14,893
<i>Deduct</i> —Refunds	—48,15,532
Total ..	<u>3,36,38,187</u>
Total—I—Miscellaneous ..	<u>8,63,22,045</u>

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

Heads	Actuals for 1973-74
	Rs.
J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS—	
LV—State's share of Union Excise Duties—	
State's share of Union Excise Duties	31,37,66,395
Share of net proceeds of Additional Duties of Excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957, assigned to State.	14,18,59,437
Total ..	<u>45,56,25,832</u>
LVI— Grants-in-aid from Central Government—	
A—Statutory Grants-in-aid—	
Grants under Articles 275 of the Constitution	6,76,00,000
B—Other Grants-in-aid—	
Police	5,41,000
Miscellaneous Departments	5,01,150
Education	2,29,45,145
Medical	22,00,000
Public Health	1,30,58,898
Family Planning	2,42,39,427
Agriculture	1,88,39,679
Animal Husbandry	1,78,000
Co-operation	3,92,800
Industries	33,71,600
Community Development Projects, National Extension Service and Local Development Works.	3,36,62,850
Labour and Employment	64,70,700
Miscellaneous Social and Developmental Organisations	2,10,18,500
Irrigation, Navigation, Embankment and Drainage Works	39,07,723
Public Works	1,46,88,897
Greater Calcutta Development	2,56,00,000
Road and Water Transport Schemes	9,000
Forest	7,75,000
Miscellaneous	6,42,76,321
Grants for State/Union Territory Plan Schemes	13,48,00,000

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

Hoads	Actuals for 1973-74
	Rs.
J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS—<i>concl'd.</i>	
LVI—Grants-in-aid from Central Government—<i>concl'd.</i>	
Miscellaneous—	
Grants in lieu of Tax on Railway Passenger Fares	89,54,000
Welfare of Backward Classes	1,05,94,000
Relief to Refugees from East Bengal	1,66,16,147
<i>Deduct—Refunds</i>	-87,50,000
Total—A and B ..	<u>48,84,90,637</u>
LVII—Miscellaneous Adjustments between Central and State/Union Territory Governments—	
Contributions from the Central Government on account of administration of the Petroleum Act.	11,000
Contributions from the Central Government on account of administration of the Explosives Act.	9,000
Contributions from the Central Government on account of administration of the Indian Arms Act.	1,96,636
Contributions from the Central Government on account of administration of the Rice Milling Industry (Regulation) Act.	32,000
Total ..	<u>2,48,636</u>
LVIII—Dividends, etc., from Commercial and Other Undertakings—	
Co-operative Societies	2,12,551
Other Commercial and Industrial Undertakings	2,60,464
Total ..	<u>4,73,015</u>
Total—J—Contributions and Miscellaneous Adjustments ..	<u>94,48,38,120</u>
K—EXTRAORDINARY ITEMS—	
LXI—Pre-Partition Receipts—	
Miscellaneous	7,20,427
Total ..	<u>7,20,427</u>
Total—K—Extraordinary Items ..	<u>7,20,427</u>
Grand Total—Revenue ..	<u>3,76,50,27,151</u>

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

Heads	Actuals for 1973-74		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
A—COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUES—			
4—Taxes on Income other than Corporation Tax—			
Collection of Taxes on Agricultural Income	..	12,09,594	12,09,594
Total	12,09,594	12,09,594
9—Land Revenue—			
Charges of administration	1,24,90,792	1,24,90,792
Management of Government Estate	50,946	50,946
Survey, Settlement and Record Operations	1,57,96,072	1,57,96,072
Land Records	78,559	78,559
Expenditure in connection with ex-Zamindary Estates.	1,927	5,07,86,290	5,07,88,217
Works	467	467
Total ..	1,927	7,92,03,126	7,92,05,053
10—State Excise Duties—			
Purchase of Ganja and other drugs	2,65,368	2,65,368
Superintendence	31,00,320	31,00,320
District Executive Establishment	1,07,10,952	1,07,10,952
Works	3,311	3,311
Total	1,40,79,951	1,40,79,951
11—Taxes on Vehicles—			
Charges of Collection under Motor Vehicles Acts.	..	26,95,799	26,95,799
Total	26,95,799	26,95,799
12—Sales Tax—			
Collection Charges	91,82,586	91,82,586
Total	91,82,586	91,82,586

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

Heads	Actuals for 1973-74		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
A—COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUES—<i>concl.</i>			
13— Other Taxes and Duties—			
Collection Charges—			
Entertainment Tax	4,96,438	4,96,438
Betting Tax	10,000	10,000
Charges under the Electricity Acts	15,69,187	15,69,187
Taxes on Entry of Goods in Local Areas	6,12,482	6,12,482
Taxes on Entry of Goods into Calcutta Metropolitan Area.	62,11,397	62,11,397
Total	88,99,504	88,99,504
14— Stamps—			
A—Non-Judicial—			
Superintendence ¹	1,98,407	1,98,407
Charges for the sale of stamps	16,79,479	16,79,479
Cost of stamps supplied from Central Stamp Stores.	9,65,638	9,65,638
Total—(A)	28,43,524	28,43,524
B—Judicial—			
Superintendence	1,10,525	1,10,525
Charges for the sale of stamps	70,863	70,863
Cost of stamps supplied from Central Stamp Stores.	1,46,874	1,46,874
Total—(B)	3,28,262	3,28,262
Total—(A) and (B)	31,71,786	31,71,786
15—Registration Fees—			
Superintendence	2,43,253	2,43,253
District Charges	97,86,573	97,86,573
Total	1,00,29,826	1,00,29,826
Total—A—Collection of Taxes, Duties and Other Principal Revenues.	1,927	12,84,72,172	12,84,74,099

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

Heads	Actuals for 1973-74		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—DEBT SERVICES—			
16—Interest on Debt and Other Obligations—			
A—Interest on Public Debt and Other Obligations—			
I—Interest on Ordinary Debt—			
(i) Debt raised in India—			
1. Interest on Permanent Loans ..	5,49,87,594	..	5,49,87,594
2. Discount on loans	4,64,000	..	4,64,000
3. Floating Loans—			
Interest on other Floating Loans ..	(a)37,01,763	..	37,01,763
4. Other items—Management of Debt.	3,68,948	..	3,68,948
5. Expenditure connected with the issue of new loans and Sale of Securities held in the Cash Balance Investment Account.	503	..	503
6. Interest on Other Loans ..	1,08,03,300	..	1,08,03,300
Total—A.1—Interest on Ordinary Debt ..	7,03,26,108	..	7,03,26,108
2. Interest on Unfunded Debt—			
5—State Provident Funds—			
Interest on General Provident Fund	1,82,55,163	..	1,82,55,163
Interest on All-India Services Provident Fund.	5,43,367	..	5,43,367
Interest on Contributory Provident Funds.	3,82,553	..	3,82,553
Total—A-2—Interest on Unfunded Debt.	1,91,81,083	..	1,91,81,083
3. Interest on Other Obligations—			
Interest on Deposits of Depreciation and Other Reserve Funds—State Transport Corporation.	8,30,100	..	8,30,100
Miscellaneous	12,04,372	90,97,016	1,03,01,388
Total—A-3—Interest on Other Obligations.	20,34,472	90,97,016	1,11,31,488
Total—A(1, 2 and 3) ..	9,15,41,663	90,97,016	10,06,38,679

(a) Includes Rs. 16,488 on account of interest on cash credit advance from the United Bank of India,

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

Heads	Actuals for 1973-74		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—DEBT SERVICES—concl'd.			
16—Interest on Debt and Other Obligations—concl'd.			
B—Interest on Inter-Governmental Debt—			
Interest paid to the Central Government	33,24,59,771	..	33,24,59,771
Total—A and B	42,40,01,434	90,97,016	43,30,98,450
17—Appropriation for Reduction or Avoidance of Debt—			
Sinking Funds	7,27,33,000	..	7,27,33,000
Total	7,27,33,000	..	7,27,33,000
Total—B—Debt Services	49,67,34,434	90,97,016	50,58,31,450
C—ADMINISTRATIVE SERVICES—			
18—Parliament, State/Union Territory Legislature—			
B—State/Union Territory Legislature—			
Legislative Assembly	53,647	18,15,308	18,68,955
State/Union Territory Legislature Secretariat.	703	16,92,063	16,92,766
Total—B	54,350	35,07,371	35,61,721
C—Elections—			
Other Election Charges .. .. .	..	20,05,441	20,05,441
Deduct—Amounts recovered from Other Governments, Departments, etc.	..	-53,63,000	-53,63,000
Total—B and C	54,350	1,49,812	2,04,162

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

Heads	Actuals for 1973-74		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ADMINISTRATIVE SERVICES—<i>contd.</i>			
19—General Administration—			
A—President, Vice-President, Heads of States/Union Territories, Cabinet and Ministers—			
Emoluments and/or allowances of the Governor.	66,000	..	66,000
Secretariat Staff of the Governor ..	4,34,015	..	4,34,015
Staff and Household of the Governor ..	3,17,214	..	3,17,214
Entertainment and Hospitality Expenses	20,631	3,22,257	3,42,888
Expenditure from Contract Allowance ..	1,84,628	..	1,84,628
Tour Expenses	52,457	..	52,457
Ministers .. .. .	..	21,52,409	21,52,409
Total—A ..	10,74,945	24,74,666	35,49,611
C—Secretariat and attached offices—			
Civil Secretariat . . . . .	..	4,44,89,761	4,44,89,761
Public Service Commission	13,64,142	..	13,64,142
Board of Revenue, Financial Commissioner and establishments.	..	14,18,286	14,18,286
Local Fund Audit Establishments ..	..	18,21,090	18,21,090
Total—C ..	13,64,142	4,77,29,137	4,90,93,279
D—Commissioners—			
Commissioners .. .. .	..	8,55,761	8,55,761
Total—D ..	..	8,55,761	8,55,761
E—District Administration—			
General Establishments .. .. .	..	2,59,97,554	2,59,97,554
Subdivisional Establishments .. ..	..	76,44,501	76,44,501
Other Establishments .. .. .	..	3,36,541	3,36,541
Total—E ..	..	3,39,78,596	3,39,78,596

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

Heads	Actuals for 1973-74		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ADMINISTRATIVE SERVICES—<i>contd.</i>			
19. General Administration—<i>concl'd.</i>			
F—Works—			
Original Works .. .. .	..	1,80,060	1,80,060
Total—F .. .. .	..	1,80,060	1,80,060
G—Miscellaneous—			
Discretionary Grants—by Heads of States, etc.	24,983	49,475	74,458
Miscellaneous .. .. .	..	57,56,794	57,56,794
Rehabilitation Programme .. .. .	..	8,53,479	8,53,479
Charges in England .. .. .	..	4,914	4,914
Total—G	24,983	66,64,662	66,89,645
<i>Deduct—Amount recovered from other Governments, Departments, etc.</i>	..	— 59,200	— 59,200
Total—A, C, D, E, F and G	24,64,070	9,18,23,682	9,42,87,752
21—Administration of Justice—			
High Courts	85,31,122	..	85,31,122
Law Officers .. .. .	..	44,63,725	44,63,725
Administrator-General and Official Trustee	..	6,31,247	6,31,247
Sheriff and Reporter	1,13,885	1,91,713	3,05,598
Official Assignee .. .. .	..	1,47,250	1,47,250
Official Receiver .. .. .	..	3,09,379	3,09,379
Coroner's Court .. .. .	..	26,057	26,057
Presidency Magistrate's Court .. .. .	..	13,41,479	13,41,479
Civil and Sessions Courts .. .. .	..	1,83,84,120	1,83,84,120
Court of Small Causes .. .. .	..	7,53,374	7,53,374
Criminal Courts .. .. .	..	1,00,125	1,00,125
Total	86,45,007	2,63,48,469	3,49,93,476

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

Heads	Actuals for 1973-74		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ADMINISTRATIVE SERVICES—<i>contd.</i>			
22—Jails—			
Jails	3,37,38,276	3,37,38,276
Jail Manufactures	23,86,003	23,86,003
<i>Deduct</i> —Amounts recovered from other Governments, Departments, etc.	..	—12,56,639	—12,56,639
Total	3,48,67,640	3,48,67,640
23—Police—			
State Headquarters Police	8,92,14,797	8,92,14,797
Superintendence	20,81,757	20,81,757
District Executive Force	18,83,78,510	18,83,78,510
Police Training Schools and Colleges	31,45,440	31,45,440
Village Police	1,035	1,035
Special Police	39,35,185	39,35,185
Railway Police	79,48,366	79,48,366
Criminal Investigation Department	90,97,569	90,97,569
Works	8,57,735	8,57,735
Miscellaneous	2,98,05,394	2,98,05,394
Charges in England	432	432
Expenditure written back from 124—Capital outlay on Schemes of Government Trading.	..	4,56,32,343	4,56,32,343
<i>Deduct</i> —Amounts recovered from other Governments, Departments, etc.	..	—2,63,77,497	—2,63,77,497
Total	35,37,21,066	35,37,21,066

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

Heads	Actuals for 1973-74		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ADMINISTRATIVE SERVICES—<i>concl.</i>			
26—Miscellaneous Departments—			
Administration of Indian Partnership Act, 1932.	..	1,15,436	1,15,436
Administration of Money-lenders Act .. ..	..	36,159	36,159
Administration of the Citizenship Act, 1955 .. ..	..	3,12,744	3,12,744
Fire Services .. .. .	..	1,02,56,254	1,02,56,254
National Savings Organisations .. ..	..	3,72,667	3,72,667
Controller of Rents .. .. .	..	12,06,480	12,06,480
Miscellaneous .. .. .	..	6,66,50,986	6,66,50,986
		<hr/>	<hr/>
Total .. .. .	..	7,89,50,726	7,89,50,726
		<hr/>	<hr/>
Total—C—Administrative Services	1,11,63,427	58,58,61,395	59,70,24,822
		<hr/>	<hr/>
D—SOCIAL AND DEVELOPMENTAL SERVICES—			
27—Scientific Departments—			
Grants-in-aid and Donations to Scientific Societies and Institutes.	..	70,720	70,720
		<hr/>	<hr/>
Total .. .. .	..	70,720	70,720
		<hr/>	<hr/>
28—Education—			
A—University—			
Grants to Universities .. .. .	..	8,21,85,626	8,21,85,626
Government Arts Colleges .. .. .	..	1,16,88,063	1,16,88,063
Grants to Non-Government Arts Colleges .. ..	..	4,03,29,115	4,03,29,115
Government Professional Colleges .. .. .	..	27,75,295	27,75,295
Grants to Non-Government Professional Colleges.	..	61,23,620	61,23,620
		<hr/>	<hr/>
Total—A .. .. .	..	9,31,01,719	9,31,01,719
		<hr/>	<hr/>

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

Heads	Actuals for 1973-74		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>			
28—Education—<i>contd.</i>			
B—Secondary—			
Government Secondary Schools	1,00,35,392	1,00,35,392
Direct Grants to Non-Government Secondary Schools.	..	25,25,80,958	25,25,80,958
Total—B	26,26,16,350	26,26,16,350
C—Primary—			
Direct grants to Non-Government Primary Schools.	..	6,22,52,397	6,22,52,397
Grants to local bodies for primary education.	..	15,64,35,443	15,64,35,443
Total—C	21,86,87,840	21,86,87,840
D—Special—			
Government Special Schools	29,85,804	29,85,804
Direct grant to Non-Government Special Schools.	..	22,90,306	22,90,306
Total—D	52,76,110	52,76,110
E—Technical Education—			
Technical Institution	77,36,922	77,36,922
Grants-in-aid, contribution, etc.	..	2,05,98,328	2,05,98,328
Miscellaneous	1,10,461	1,10,461
Total—E	2,84,45,711	2,84,45,711

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

Heads	Actuals for 1973-74		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—contd.			
28— Education— conclud.			
F—General—			
Direction		32,08,002	32,08,002
Inspection		68,47,971	68,47,971
Scholarships		8,37,874	8,37,874
Development Schemes	(a)47,699	18,26,48,495	(b)18,26,96,194
Miscellaneous		4,36,31,996	4,36,31,996
Works		1,04,500	1,04,500
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.		10,35,896	10,35,896
<i>Deduct—Amount met from the Reserve Fund and Deposits Accounts—</i>			
Amount met from Fund for promotion of education amongst educationally backward classes.		- 10,35,896	- 10,35,896
Charges in England		34,923	34,923
Total—F .. .	47,699	23,84,37,761	23,84,85,460
Total—A, B, C, D, E and F .. .	47,699	84,65,65,491	84,66,13,190

(a) Includes Rs. 40,000 and Rs. 7,590 spent out of advance from Contingency Fund during 1970-71 and 1972-73 respectively and recouped to the Fund during the year 1973-74.

(b) Excludes Rs. 82,286 spent out of advance from Contingency Fund during 1973-74 but not recouped to the Fund till the close of the year.

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

Heads	Actuals for 1973-74		
	Charged	Voted	Total
	Rs.	Rs.	R
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>			
29—Medical—			
Medical Establishment .. .. .	..	1,12,92,577	1,12,92,577
Hospital and Dispensaries .. .. .	..	12,75,32,398	12,75,32,398
Grants for medical purposes .. .. .	..	3,29,168	3,29,168
Medical Colleges and Schools	4,569	1,44,85,445	1,44,90,014
Mental Hospital .. .. .	..	13,81,367	13,81,367
Chemical Examiner .. .. .	..	2,56,704	2,56,704
Provincialisation of Sadar and Subdivisional Hospitals .. .. .	..	2,51,18,980	2,51,18,980
Works .. .. .	..	3,47,318	3,47,318
Miscellaneous .. .. .	..	11,77,650	11,77,650
Suspense .. .. .	..	2,92,33,551	2,92,33,551
Development Schemes .. .. .	..	5,65,15,489	5,65,15,489
<i>Deduct—Amount met from the Reserve Fund and Deposit Accounts—</i>			
Amount met from the General Reserve Fund for Cooch Behar. .. .. .	..	— 54,000	— 54,000
Total	4,569	26,76,16,647	26,76,21,216
30—Public Health—			
Public Health Establishment	17,324	2,37,58,141	2,37,75,465
Grants for Public Health purposes .. .. .	..	1,05,659	1,05,659
Expenses in connection with epidemic diseases. .. .. .	..	1,24,48,200	1,24,48,200
Bacteriological Laboratories .. .. .	..	6,19,165	6,19,165
Pasteur Institutes .. .. .	..	2,92,145	2,92,145
Leprosy .. .. .	..	28,65,128	28,65,128
Works .. .. .	..	22,92,375	22,92,375
Miscellaneous .. .. .	..	19,19,644	19,19,644
Suspense .. .. .	..	(a) — 76,70,105	(a) — 76,70,105
Development Schemes .. .. .	..	5,08,71,327	5,08,71,327
Total	17,324	8,75,01,879	8,75,19,003

(a) Minus figure is due to excess of credit transactions over debit transactions.

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

Heads	Actuals for 1973-74		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>			
30-A—Family Planning—			
Maternity and Child Health .. ..	..	6,82,681	6,82,681
Development Schemes .. ..	..	2,30,04,866	2,30,04,866
		<hr/>	<hr/>
Total .. ..	..	2,36,87,547	2,36,87,547
		<hr/>	<hr/>
31—Agriculture—			
Direction .. ..	..	32,33,088	32,33,088
Superintendence .. ..	..	39,89,717	39,89,717
Experimental Farms .. ..	..	98,68,666	98,68,666
Agricultural Demonstration and Propaganda including public exhibitions and fairs. ..	..	18,31,376	18,31,376
Agricultural Experiments and Research .. ..	..	37,11,297	37,11,297
Agricultural Education .. ..	..	12,34,421	12,34,421
Botanical and other Public Gardens .. ..	..	37,860	37,860
Expenditure on Agricultural Improvement ..	..	1,32,93,256	1,32,93,256
Grants-in-aid, Contributions, etc. .. ..	..	40,700	40,700
Fisheries	(a) 47,000	31,01,506	31,48,506
Development Schemes	8,57,538	13,54,28,946	13,62,86,484
Deduct—Amount met from Reserve Fund and Deposit Accounts—Amount met from Deposit Account of Grants made by the Indian Council of Agricultural Research. ..	..	—4,05,051	—4,05,051
		<hr/>	<hr/>
Total	9,04,538	17,53,65,782	17,62,70,320
		<hr/>	<hr/>

(a) Represents expenditure met out of advance from the Contingency Fund during 1969-70 and recouped to the Fund during 1973-74.

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

Heads	Actuals for 1973-74		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i>			
33—Animal Husbandry—			
Superintendence		44,24,508	44,24,508
Veterinary Education and Research		89,60,160	89,60,160
Subordinate establishment		11,10,450	11,10,450
Hospitals and Dispensaries		39,69,591	39,69,591
Breeding Operations		5,87,086	5,87,086
Miscellaneous		34,55,610	34,55,610
Development Schemes		94,21,552	94,21,552
Total		3,19,28,957	3,19,28,957
34—Co-operation—			
Superintendence		69,47,948	69,47,948
Miscellaneous		11,76,662	11,76,662
Transfer to the State Agricultural Credit Relief and Guarantee Fund.		45,000	45,000
Transfer to the State Co-operative Development Fund.		9,000	9,000
Development Schemes		97,69,362	97,69,362
Total		1,79,47,972	1,79,47,972
35—Industries—			
Industries		2,93,69,447	2,93,69,447
Cottage and Small Scale Industries		2,25,89,558	2,25,89,558
Salt		47	47
Cinchona Plantations		72,81,640	72,81,640
Works		36,617	36,617
Development Schemes		1,66,78,117	1,66,78,117
Total		7,59,55,426	(a)7,59,55,426

(a) Expenditure under the major head does not include Rs. 1,21,934 spent from out of advance from Contingency Fund during 1973-74 but not recouped to the Fund till the close of the year.

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

Heads	Actuals for 1973-74		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>concl.</i>			
37—Community Development Projects, National Extension Service and Local Development Works—			
A—Community Development Projects—			
Development Schemes .. .. .	..	3,81,14,335	3,81,14,335
B—National Extension Service—			
Recurring Expenditure on Personnel retained on National Extension Service Pattern.	..	5,20,72,117	5,20,72,117
C—Local Development Works—			
Project—Block—Headquarters .. .. .	..	7,56,166	7,56,166
Total .. .. .	..	<u>9,09,42,618</u>	<u>9,09,42,618</u>
38—Labour and Employment—			
Labour .. .. .	..	25,78,671	25,78,671
Factories .. .. .	..	10,99,267	10,99,267
Inspector of Steam Boilers .. .. .	..	6,48,866	6,48,866
Employment and Training .. .. .	..	32,56,221	32,56,221
Miscellaneous .. .. .	..	16,82,831	16,82,831
Development Schemes .. .. .	..	1,94,73,834	1,94,73,834
Employees State Insurance Scheme .. .. .	..	3,11,42,880	3,11,42,880
Total .. .. .	..	<u>5,98,82,570</u>	<u>5,98,82,570</u>
39—Miscellaneous Social and Developmental Organisations—			
Statistics .. .. .	..	2,47,583	2,47,583
Preservation and Translation of Ancient Manuscripts.	..	6,200	6,200
Welfare of Scheduled Tribes, Castes and other Backward Classes.	..	34,31,688	34,31,688
Suspense .. .. .	..	- 60,73,000	- 60,73,000
Miscellaneous .. .. .	..	3,44,08,610	(a) 3,44,08,610
Development Schemes .. .. .	..	4,30,05,516	4,30,05,516
Works .. .. .	..	12,007	12,007
Total .. .. .	..	<u>7,50,38,604</u>	<u>7,50,38,604</u>
Total—D—Social and Developmental Services.	9,74,130	1,75,25,04,013	1,75,34,78,143

(a) Excludes Rs.1,44,393 spent from out of advance obtained from Contingency Fund during 1973-74 but not recouped to the Fund till the close of the year.

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

Heads	Actuals for 1973-74		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—			
42—Multipurpose River Schemes—			
A—Working Expenses—			
Damodar Valley Project—			
Maintenance and Repairs	55,16,029	55,16,029
Establishment	24,92,431	24,92,431
Tools and Plant	3,02,141	3,02,141
Suspense	4,12,205	4,12,205
Total	87,22,806	87,22,806
Mayurakshi Reservoir Project—			
Maintenance and Repairs	34,75,036	34,75,036
Establishment	32,29,177	32,29,177
Tools and Plant	4,36,817	4,36,817
Suspense	(a)—1,80,423	(a)—1,80,423
Total	69,60,607	69,60,607
Total—A—Working Expenses	1,56,83,413	1,56,83,413
B—Interest—			
Kangsabati Reservoir Project..	2,64,82,659	2,64,82,659
Mayurakshi Reservoir Project	92,18,605	92,18,605
Total—B—Interest	3,57,01,264	3,57,01,264
Total	5,13,84,677	5,13,84,677

(a) Minus figure is due to excess of credit transactions over debit transactions.

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

Heads	Actuals for 1973-74		
	<i>Charged</i>	<i>Voted</i>	<i>Total</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—<i>contd.</i>			
43—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—			
A—Irrigation Works—			
(b) Unproductive Works—			
(i) Working expenses—			
Maintenance and Repairs	13,59,068	13,59,068
Establishment	13,91,543	13,91,543
Tools and Plant	34,197	34,197
(ii) Interest—			
Interest	19,77,164	19,77,164
Total—A—Irrigation Works	47,61,972	47,61,972
B—Navigation, Embankment and Drainage Works—			
(b) Unproductive Works—			
(i) Working expenses—			
Maintenance and Repairs	13,57,776	13,57,776
Establishment	3,80,784	3,80,784
Tools and Plant	16,527	16,527
(ii) Interest—			
Interest	1,26,98,671	1,26,98,671
Total—B—Navigation, etc.	1,44,53,758	1,44,53,758
Total	1,92,15,730	1,92,15,730

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

Heads	Actuals for 1973-74			
	Charged	Voted	Total	
	Rs.	Rs.	Rs.	
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—<i>contd.</i>				
44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—				
A—Irrigation Works—				
(i) Works—				
Maintenance and Repairs	2,03,227	2,03,227
Establishment	37,634	37,634
Tools and Plant	3,734	3,734
Development Schemes	13,29,437	13,29,437
Total—A(i)	15,74,032	15,74,032
(ii) Miscellaneous Expenditure—				
Establishment	18,82,144	18,82,144
Tools and Plant	34,825	34,825
Suspense	2,43,797	2,43,797
Total—A(ii)	21,60,766	21,60,766
Total—A—Irrigation Works	37,34,798	37,34,798

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

Heads	Actuals for 1973-74		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—<i>concl.</i>			
44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—<i>concl.</i>			
B—Navigation, Embankment and Drainage Works—			
(i) Works—			
Works		8,893	8,893
Maintenance and Repairs		5,44,74,772	5,44,74,772
Establishment		-1,16,60,821(a)	-1,16,60,621
Tools and Plant		-11,03,444(b)	-11,03,444
Suspense		-52,45,075(c)	-52,45,075
Development Schemes		23,65,949	23,65,949
		<hr/>	<hr/>
Total—B(i)		3,88,40,474	3,88,40,474
		<hr/>	<hr/>
(ii) Miscellaneous Expenditure—			
Establishment		8,896	8,896
Tools and Plant		781	781
Miscellaneous		2,52,132	2,52,132
		<hr/>	<hr/>
Total		2,61,809	2,61,809
		<hr/>	<hr/>
Total—B—Navigation, etc.		3,91,02,283	3,91,02,283
		<hr/>	<hr/>
Total—A and B		4,28,37,081	4,28,37,081
		<hr/>	<hr/>
Total—E—Multipurpose River Schemes, Irrigation and Electricity Schemes.		11,34,37,488	11,34,37,488

(a) Minus figure is due to transfer on pro-rata basis of establishment charges relating to works under other Irrigation Major-Heads.

(b) Minus figure is due to transfer on pro-rata basis of tools and plant charges relating to works under other Irrigation Major Heads.

(c) Minus figure is due to excess of credit transactions over debit transactions.

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

Heads	Actuals for 1973-74		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
F—PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS—			
50—Public Works—			
Original Works— Buildings—			
Land Revenue		9,681	9,681
State Exoise		37,228	37,228
Registration		14,073	14,073
General Administration	67,383	7,33,314	8,00,697
Administration of Justice		1,34,197	1,34,197
Jails		3,46,247	3,46,247
Police		2,13,676	2,13,676
Education		36,424	36,424
Medical		3,37,977	3,37,977
Public Health		29,832	29,832
Agriculture		746	746
Industries		468	468
Civil Works		1,47,291	1,46,291
Stationery and Printing		8,584	8,584
Miscellaneous Departments		1,91,054	1,91,054
Original Works—Communications	37,140	1,49,77,246	1,50,14,386
Original Works—Miscellaneous		16,500	16,500

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

Heads	Actuals for 1973-74		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
F—PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS—<i>concl.</i>			
50—Public Works—<i>conold.</i>			
Repairs—			
Buildings	16,16,014	2,38,50,516	2,54,66,530
Communications .. .. .	..	7,53,34,590	7,53,34,590(b)
Miscellaneous .. .. .	..	94,091	94,091
Establishment	2,74,501	1,82,02,410	1,84,76,911
Tools and Plant	1,036	49,48,297	49,49,333
Grants-in-aid .. .. .	..	22,82,156	22,82,156
Furniture .. .. .	..	45,199	45,199
Suspense	-26,799(a)	-2,20,57,423(a)	-2,20,84,222(a)
Development Schemes .. .. .	..	51,26,379	51,26,379
<i>Deduct</i> —Amount met from the Reserve Fund and Deposit Accounts—			
Amount met from the General Reserve Fund for Cooch Behar.	..	-22,09	-22,094
Total ..	19,69,275	12,50,37,659	12,70,06,934
51A—Greater Calcutta Development Schemes—			
Development Schemes .. .. .	..	2,00,00,000	2,00,00,000
Total—F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.	19,69,275	14,50,37,659	14,70,06,934

(a) Minus figure is due to excess of credit transactions over debit transactions.

(b) Excludes Rs.3,070 spent from out of advance obtained from Contingency Fund during 1973-74 but not recouped to the Fund till the close of the year.

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

Heads	Actuals for 1973-74		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
G—TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS)—			
53—Ports and Pilotage—			
Charges for Pooled Launches	16,20,081	16,20,081
Ports Establishments	17,765	17,765
Miscellaneous	6,67,228	6,67,228
Development Schemes	16,795	16,795
Total	<u>23,21,869</u>	<u>23,21,869</u>
57—Road and Water Transport Schemes—			
A—Road Transport—			
(i) Working Expenses—			
Direction	3,11,738	3,11,738
Operation	46,68,801	46,68,801
Total	<u>49,80,539</u>	<u>49,80,539</u>
Total—G—Transport and Communications (Other than Roads).	<u>73,02,408</u>	<u>73,02,408</u>
I—MISCELLANEOUS—			
64—Famine Relief—			
A—Famine Relief—			
Salaries and Establishment	1,33,21,533	1,33,21,533
Gratuitous Relief	3,57,24,793	3,57,24,793
Works	16,55,855	16,55,855
Rehabilitation Programme	37,49,255	37,49,255
Miscellaneous	2,19,49,257	2,19,49,257
Deduct—Amount transferred from West Bengal Famine Insurance Fund.	— 80,00,000	— 80,00,000
Total—A	<u>6,84,00,693</u>	<u>6,84,00,693</u>
B—Transfer to West Bengal Famine Insurance Fund.	80,00,000	80,00,000
Total—A and B	<u>7,64,00,693</u>	<u>7,64,00,693</u>

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

	Actuals for 1973-74		
	<i>Charged</i>	<i>Voted</i>	<i>Total</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
I—MISCELLANEOUS—<i>Contd.</i>			
65—Pensions and Other Retirement Benefits—			
Superannuation and Retired Allowances ..	6,31,022	3,81,05,238	3,87,36,260
Gratuities	1,45,36,289	1,45,36,289
Pensions for distinguished and meritorious services.	..	4,075	4,075
Allowances and gratuities to Political Sufferers, their families and institutions.	..	10,39,730	10,39,730
Donations to Provident Fund	2,50,168	2,50,168
Equated payments on account of capital outlay on sterling pensions to the Government of India.	..	2,92,340	2,92,340
Charges in England	68,040	68,040
<i>Deduct</i> —Pensionary Charges transferred to Commercial Departments and concerns.	..	—5,81,549	—5,81,549
Total ..	<u>6,31,022</u>	<u>5,37,14,331</u>	<u>5,43,45,353</u>
67—Privy Purses and Allowances of Indian Rulers—			
Privy Purses and Allowances of Rulers of Integrated States and Allowances of their relatives and servants—			
(i) Integrated States (i.e., those merged in the States).	..	6,558	6,558
Total ..	<u>..</u>	<u>6,558</u>	<u>6,558</u>
68—Stationery and Printing—			
I—Stationery—			
Stationery Offices and Stores	5,41,458	5,41,458
Purchase of Stationery Stores	25,28,414	25,28,414
Discount on plain paper used with stamps	..	3,114	3,114
Purchase of plain paper used with stamps	..	1,49,845	1,49,845
Total—I ..	<u>..</u>	<u>32,22,831</u>	<u>32,22,831</u>
II—Printing—			
Government Presses	79,45,389	79,45,389
Printing at Private Presses	1,49,082	1,49,082
Cost of Printing Works done by other Governments.	..	35,195	35,195
<i>Deduct</i> —Amounts recovered from other Governments, Departments, etc.	..	—1,13,264	—1,13,264
Total—II ..	<u>..</u>	<u>80,16,402</u>	<u>80,16,402</u>
Total—I and II ..	<u>..</u>	<u>1,12,39,233</u>	<u>1,12,39,233</u>

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

	Actuals for 1973-74.		
	<i>Charged</i>	<i>Voted</i>	<i>Total</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
I—MISCELLANEOUS—<i>concl'd.</i>			
70—Forest—			
Conservancy and Works	30,000	1,25,21,134	1,25,51,134
Establishment .. ..	..	1,29,58,996	1,29,58,996
Grants-in-aid, Contributions, etc. | .. ..	..	6,572	6,572
Parks and Gardens .. ..	..	6,08,679	6,08,679
Development Schemes .. ..	..	80,37,674	80,37,674
Total	30,000	3,41,33,055	3,41,63,055
71—Miscellaneous—			
Donations for charitable purposes .. ..	..	3,00,860	3,00,860
Special Commissions of Enquiry .. ..	..	2,17,880	2,17,880
Petty Establishments .. ..	..	44,30,818	44,30,818
Irrecoverable temporary loans and advances written off. .. ..	..	16,148	16,148
Irrecoverable loans to Displaced persons written off. .. ..	..	17,55,245	17,55,245
Expenditure on relief to refugees from East Bengal. .. ..	..	2,18,45,359	2,18,45,359
Expenditure on displaced persons .. ..	..	4,98,15,004	4,98,15,004
Grants-in-aid, Contributions, etc.	32,172	14,66,57,836	(a)14,66,90,008
Charges in connection with Panchayat Raj Institutions.	51,450	3,07,35,913	3,07,87,363
State Lotteries .. ..	..	23,51,042	23,51,042
Civil Defence .. ..	..	1,54,01,841	1,54,01,841
Miscellaneous and unforeseen charges .. ..	..	2,41,00,088	2,41,00,088
Development Schemes .. ..	..	6,89,33,270	6,89,33,270
Loss or gain by exchange .. ..	..	2,906	2,906
Expenditure on account of State Prisoners and Detenues. .. ..	..	5,56,869	5,56,869
<i>Deduct</i> —Amount recovered from other Governments, Departments, etc. .. ..	..	—74,09,210	—74,09,210
Total	83,622	35,97,11,869	35,97,95,491
Total—I—Miscellaneous	7,44,644	53,52,05,739	53,59,50,383

(a) Excludes Rs.1,00,000 spent out of advance obtained from Contingency Fund during 1973-74 but not recouped to the Fund till the close of the year.

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

Heads	Actuals for 1973-74		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS—			
76—Other Miscellaneous Compensations and Assignments—			
Other Miscellaneous Assignments, Compensations, etc.—			
Land Revenue	4,50,000	28,71,050	33,21,050
Total	4,50,000	28,71,050	33,21,050
Total—J—Contributions and Miscellaneous Adjustment.	4,50,000	28,71,050	33,21,050
K—Extraordinary Items—			
78—Pre-partition Payments—			
Claims passed by the Application Committee	1,04,916	..	1,04,916
Total	1,04,916	..	1,04,916
Total—K—Extraordinary Items	1,04,916	..	1,04,916
Total—Expenditure on Revenue Account	51,21,42,753	3,27,97,88,940	3,79,19,31,693
CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT			
AA—CAPITAL ACCOUNT OF SECURITY PRINTING PRESS AND COMPENSATION ON THE ABOLITION OF ZAMINDARY SYSTEM OUTSIDE THE REVENUE ACCOUNTS—			
92—Payment of the Compensation to Land Holders, etc., on the abolition of the Zamindari System—			
Compensation .. .. .	..	2,95,44,118	2,95,44,118
Deduct—Receipts and Recoveries on Capital Account.	..	-61,594	-61,594
Total .. .. .	..	2,94,82,524	2,94,82,524
DD—CAPITAL ACCOUNT OF SOCIAL AND DEVELOPMENTAL SERVICES OUTSIDE THE REVENUE ACCOUNTS—			
95—Capital Outlay on Schemes of Agricultural Improvement and Research—			
Development Schemes	7,79,14,155	7,79,14,155
Total	7,79,14,155	7,79,14,155

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1975**

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

Heads	Actuals for 1973-74		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
DD—CAPITAL ACCOUNT OF SOCIAL AND DEVELOPMENTAL SERVICES OUTSIDE THE REVENUE ACCOUNTS—<i>conold.</i>			
96—Capital Outlay on Industrial and Economic Development—			
Investment in Government Commercial and Industrial Undertakings.	..	15,00,000	15,00,000
Capital Outlay on Departmental Commercial Undertaking.	..	17,165	17,165
Development Schemes	5,68,75,782	5,68,75,782
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	—4,77,274	—4,77,274
Total	5,79,15,673	5,79,15,673
EE—CAPITAL ACCOUNT OF MULTI-PURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT—			
98—Capital Outlay on Multipurpose River Schemes—Development Schemes—Mayurakshi Reservoir Project—			
Messanjore Dam Works	34,734	34,734
Suspense	—33,595(a)	—33,595(a)
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	—951	—951
Total	188	188
Barrage and Irrigation Works	16,12,417	16,12,417
Establishment	52,212	52,212
Suspense	—3,76,742(a)	—2,76,742(a)
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	—824	—824
Total	12,87,063	12,87,063
Total—Mayurakshi, etc.	12,87,251	12,87,251

(a) Minus figure is due to excess of credit transactions over debit transactions.

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

Heads	Actuals for 1973-74		
	<i>Charged</i>	<i>Voted</i>	<i>Total</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
EE—CAPITAL ACCOUNT OF MULTI-PURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT—<i>contd.</i>			
98—Capital Outlay on Multipurpose River Schemes—Kangsabati Reservoir Project—<i>concl.</i>			
Works.,	4,616	2,52,80,236	2,52,84,852
Establishment .. .. .	..	38,39,507	38,39,507
Tools and Plant .. .. .	..	5,60,048	5,60,048
Suspense .. .. .	..	—37,68,709(a)	—37,68,709(a)
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	—1,21,656	—1,21,656
Total—Kangsabati, etc.	4,616	2,57,89,426	2,57,94,042
Damodar Valley Project—			
I—Advances to the Damodar Valley Corporation—			
Works .. .. .	..	30,86,233	30,86,233
Suspense .. .. .	..	15,152	15,152
<i>Deduct—Government's share of the Capital Outlay on the Damodar Valley Project.</i>	..	—4,14,26,307	—4,14,26,307
II—Government's share of the Capital Outlay on the Damodar Valley Project.	..	4,14,26,307	4,14,26,307
Total—Damodar Valley Project	..	31,01,385	31,01,385
Total	4,616	3,01,78,062	3,01,82,678

(a) Minus figure is due to excess of credit transactions over debit transactions.

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

Heads	Actuals for 1973-74		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
EE—CAPITAL ACCOUNT OF MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT—<i>concl.</i>			
99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—			
A—Irrigation Works—			
(2) Unproductive—			
Development Schemes	19,30,625	19,30,625
Total—A—Irrigation, etc.	19,30,625	19,30,625
B—Navigation, Embankment and Drainage Works—			
(2) Unproductive—			
Development Schemes	7,28,71,570	7,28,71,570
Total B—Navigation, etc.	7,28,71,570	7,28,71,570
Total—A and B	7,48,02,195	7,48,02,1
100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—			
A—Irrigation Works—			
Development Schemes	28,33,560	28,33,560
B—Navigation, Embankment and Drainage Works—			
Development Schemes	6,28,55,528	6,28,55,528
Total	6,56,89,088	6,56,89,088

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

Heads	Actuals for 1973-74		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
FF—CAPITAL ACCOUNT OF PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS OUTSIDE THE REVENUE ACCOUNT—			
103— Capital Outlay on Public Works—			
Original Works—Buildings—			
State Excise		57,647	57,647
Registration		1,525	1,525
General Administration		15,54,222	15,54,222
Administration of Justice		9,67,026	9,67,026
Jails		4,25,625	4,25,625
Police		58,80,390	58,80,390
Education		2,754	2,754
Medical		2,325	2,325
Animal Husbandry		—11,218(a)	—11,218(a)
Civil Works		17,00,124	17,00,124
Miscellaneous Departments		8,84,675	8,84,675
Road Development Department		1,10,589	1,10,589
Original Works—Communications	67,890	3,28,46,702	3,20,14,592
Original Works—Miscellaneous		35,557	35,557
Establishment		1,39,97,610	1,39,97,610
Tools and Plant		84,20,124	84,20,124
Suspense		16,45,075	16,45,075
Development Schemes "	2,40,000	2,95,31,642(b)	2,97,71,642
Deduct—Receipts and Recoveries on Capital Account.		—21,99,177	—21,99,177
Total	3,07,890	9,58,53,217	9,61,61,107

(a) Minus figure due to transfer of material from work.

(b) Excludes Rs. 10,718 spent out of advance from the Contingency Fund during 1973-74 but not repouped to the Fund during the year.

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

Heads	Actuals for 1974-75		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
FF—CAPITAL ACCOUNT OF PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS OUTSIDE THE REVENUE ACCOUNT—<i>concl.</i>			
106A—Capital Outlay on Greater Calcutta Development Schemes—			
Development Schemes	50,30,103	50,30,103
		<hr/>	<hr/>
Total	50,30,103	50,30,103
		<hr/>	<hr/>
109—Capital Outlay on Other Works—			
Development Schemes	5,11,16,263	5,11,16,263
Miscellaneous	5,81,856	5,81,856
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	-7,10,37,713	-7,10,37,713
<i>Deduct</i> —Amount met from Reserve Funds and Deposit Accounts Amount met from General Reserve Fund for Cooch Behar.	..	-7,86,404	-7,86,404
		<hr/>	<hr/>
Total	-2,01,25,998	-2,01,25,998
		<hr/>	<hr/>
GG—CAPITAL ACCOUNT OF TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS) OUTSIDE THE REVENUE ACCOUNTS.			
114—Capital Outlay on Road and Water Transport Schemes—			
A—Road Transport—			
Development Schemes	6,61,962	6,61,962
		<hr/>	<hr/>
Total	6,61,962	6,61,962
		<hr/>	<hr/>

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

		Actuals for 1973-74		
		<i>Charged.</i>	<i>Voted.</i>	<i>Total,</i>
		Rs.	Rs.	Rs.
II—MISCELLANEOUS CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT—				
120- Payments of Commuted value of Pensions—				
/ Commuted value of Pensions—				
Payments in India	..	..	19,90,277	19,90,277
	Total	..	19,90,277	19,90,277
<hr/>				
124—Capital Outlay on Schemes of Government Trading (a).		34,255(b)	3,86,53,523	3,86,87,778(b)
	Total	..	34,255	3,86,53,523
				3,86,87,778
<hr/>				
Total—Capital Expenditure Outside the Revenue Account.		3,46,761	45,80,44,781	45,83,91,542
<hr/>				
Grand Total—Expenditure	.	51,24,89,514	3,73,78,33,721	4,25,03,23,235

(a) Details by minor heads are given in Statement No. 13.

(b) Represents Rs.30,280 and Rs.3,975 spent out of advances from the Contingency Fund during the years 1971-72 and 1972-73 respectively and recouped to the Fund during 1973-74.

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

Nature of Expenditure	Expenditure during 1973-74	Expenditure to end of 1973-74
1	2	3
	Rs.	Rs.
92— Payment of compensation to land-holders, etc., on the abolition of the Zamindari System.	2,94,82,524	40,37,40,217
95— Capital Outlay on Schemes of Agricultural Improvement and Research—		
Establishment of Seed Multiplication Farms	2,27,188	1,63,91,267
Deep Tubewell Irrigation	83,62,335	18,14,72,397
Greater Calcutta Milk Supply Scheme .. .. .	..	43,59,096
Setting up of Agriculture Seed Stores .. .. .	..	70,54,680
Seed Storage for every twenty villages .. .. .	..	71,44,809
Improvement of Agricultural Schools and Training Centres	10,161	35,87,811
Lift Irrigation from River and Beels	56,34,005	7,97,82,690
Deep Tubewell Irrigation (Central Sector Schemes) ..	1,73,50,949	2,57,54,748
Private Tubewells including Filter Points (Central Sector Schemes)	1,55,78,534	2,95,73,893
Lift Irrigation Works (Central Sector Schemes) ..	2,68,75,591	5,75,61,185
Minor Irrigation .. .. .	..	(a) 1,08,80,840
Survey and investigation of Ground and Surface Water resources	22,17,680	53,80,453
Re-organisation of Agricultural Schools and Problem Oriented Research in West Bengal	13,78,687	(b) 34,87,925
Other Schemes/Works where the total Expenditure in each case is less than Rs.25 lakhs	2,70,025	(c) 1,27,83,825
Total ..	7,79,14,155	44,52,15,619
96— Capital Outlay on Industrial and Economic Development—		
Development Programmes—		
Investment in shares of Kalyani Spinning Mill .. .. .	..	1,58,21,000
Schemes for Industrial Centres .. .. .	..	46,29,118
Industrial Estate at Kalyani .. .. .	..	38,58,332
Scheme for setting up of three Spinning Mills .. .. .	..	65,91,151
West Bengal Financial Corporation .. .. .	..	31,77,000
Investment in shares of Co-operative Organisations ..	97,29,500	4,99,40,102
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	- 4,77,274	- 87,46,698
Establishment of Industrial Estates at Howrah .. .. .	..	70,09,388
Contributions to the share capital of State Warehousing Corporation.	10,00,000	41,00,000

(a) Progressive expenditure corrected proforma (decreased by Rs.2,55,033).

(b) Expenditure in this was included in "Other Schemes", etc., in the accounts for 1972-73 (Rs.21,09,238).

(c) Decreased by Rs. 18,54,205, vide Foot note (a) and (b) above.

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

Nature of Expenditure	Expenditure during 1973-74	Expenditure to end of 1973-74
1	2	3
	Rs.	Rs.
96— Capital Outlay on Industrial and Economic Development— <i>concl'd.</i>		
Development Programmes— <i>concl'd.</i> —		
Investment in share capital for development of Agricultural Marketing Societies	3,85,000	44,05,226
Margin Money to Apex Marketing Society for fertiliser business	30,00,000	55,00,000
Development of Housing Co-operatives	10,00,000	42,34,000
Investment in share capital for additional assistance for Developing Co-operative Movement	..	45,33,000
Investment in share capital of West Bengal Small Industries Corporation	..	50,70,206
Investment in share capital of West Bengal Industrial Development Corporation, Ltd	51,00,000	1,47,40,425
Investment in share capital of West Bengal Minor Irrigation Corporation	1,00,00,000	1,00,00,000
Investment in share of Agro-Industries Corporation ..	20,00,000	1,73,99,990
Consumer Co-operative Societies .. .. .	..	1,07,65,994
Investment in shares of 25,000-Spindle Cotton Mills on Co-operative basis	..	42,00,000
Setting up of units for Processing Agricultural Products	4,97,000	1,26,78,300
Setting up of large industrial areas—Industrial Housing Projects at Haldia	6,23,612	57,35,429
Revival of Sick-mills and other Industries	72,00,000	1,02,00,000
Scheme for Industrial Entrepreneurship Training for technicians	..	25,00,000
Purchase of Debenture of Land Mortgage Banks and Agricultural Refinance Corporation	17,49,100	66,87,777
Investment in share capital of State Fisheries Development Corporation.	7,00,000	34,00,000
Investment in shares of Co-operative Processing Societies	78,750	41,57,950
Industrial Estate	38,00,000	69,93,100
Other Schemes/Works where the total expenditure in each case is less than Rs.25 lakhs	1,15,29,985	4,86,99,304
Total ..	5,79,15,673	26,82,30,994

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

Nature of Expenditure	Expenditure during 1973-74	Expenditure to end of 1973-74
1	2	3
	Rs.	Rs.
98—Capital Outlay on Multipurpose River Schemes—		
Mayurakshi Reservoir Project	12,87,251	16,81,26,284
Kangsabati Reservoir Project	2,57,94,042	44,75,98,570
Damodar Valley Project	31,01,385	1,10,63,55,754
Total	3,01,82,678	1,72,20,80,588
99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—		
A—Irrigation Works—		
2—Unproductive—		
Midnapore Canal .. .. .	..	88,06,728
Damodar Canal .. .. .	..	1,28,19,313
Karatowa Talma Irrigation Scheme	79,150	57,31,056
Saharjore Irrigation Scheme	4,01,639	57,71,439
Hinglow Irrigation Scheme	14,49,836	54,32,566
Other Schemes/Works where the total expenditure in each case is less than Rs.25 lakhs. .. .. .	..	7,61,779
Total—A—Irrigation, etc.	19,30,625	3,88,22,881

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

Nature of Expenditure	Expenditure during 1973-74	Expenditure to end of 1973-74
1	2	3
	Rs.	Rs.
99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—concl.		
B—Navigation, Embankment and Drainage Works—		
(2) Unproductive—		
Katakhalikhal Drainage Scheme	58,240	60,58,566
Sonarpur-Arapanch Drainage Scheme	1,42,343	1,15,81,469
Bagjola-Ghuni-Jatragachi Drainage Scheme	8,36,850	97,25,239
Hijli Tidal Canal .. ..	..	25,50,805
Mahor Beel Drainage Scheme	15,139	70,18,581
Bhuri Shyamsundar Beel Drainage Scheme .. ..	..	54,27,639
Amta Basin Drainage Scheme .. ..	..	34,83,916
Contai Basin Drainage Scheme	13,257	44,23,099
Nowai Basin Drainage Scheme	44,05,086	2,63,96,704
Resuscitation of River Kalahgye	1,06,25,144	5,54,13,469
Sealdahgang Basin Drainage Scheme	21,55,128	1,23,99,449
Lower Damodar Drainage Scheme	3,57,70,131	7,56,03,671
East Mograhat Drainage Scheme	36,95,667	1,00,98,567
Dubla Basin Drainage Scheme	75,99,621	2,03,00,459
Three Drainage Schemes for relieving drainage congest- tion of Ghatal area	51,32,896	97,40,687
Construction of 100 Nos. Drainage Sluices at Sundarbans	15,25,848	45,82,149
Other Schemes/Works where the total expenditure in each case is less than Rs.25 lakhs	8,95,620	1,36,21,198
Total—B—Navigation, etc.	7,28,71,570	27,84,26,267
Total—Irrigation, Navigation, etc.—Works	7,48,02,195	31,72,49,148
<i>Deduct—Amount met out of Revenue</i>	<i>..</i>	<i>—45,63,040</i>
Net amount outside the Revenue Account	7,48,02,195	31,26,86,108

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

Nature of Expenditure	Expenditure during 1973-74	Expenditure to end of 1973-74
1	2	3
	Rs.	Rs.
100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—		
A—Irrigation Works—		
Development of River Research Institute	28,33,560	78,48,408
B—Navigation, Embankment and Drainage Works—		
Flood Protection Works in West Bengal	6,28,55,528	19,77,93,799
Total	<u>6,56,89,088</u>	<u>20,56,42,207</u>
101—Capital Outlay on Electricity Schemes—		
II—Thermo-Electric Schemes—		
Development Schemes—		
North Calcutta Rural Electrification Schemes .. .. .	..	1,10,08,696
Other Schemes/Works where the total expenditure in each case is less than Rs.25 lakhs. .. .. .	..	18,04,579
Total	<u>..</u>	<u>1,28,13,275</u>
103—Capital Outlay on Public Works(a)—		
Original Works—Buildings	1,15,75,684	15,99,12,575
Original Works--Communications	3,29,14,592	68,11,32,779
Establishment	1,39,97,610	12,77,97,737
Tools and Plant	84,20,124	8,27,22,747
Development Schemes	2,97,71,642	39,05,10,346
Suspense	16,45,075	-7,54,24,518
Other Schemes/Works where the total expenditure in each case is less than Rs.25 lakhs.	35,557	16,10,682
Pre-partition figures in lump .. .. .	..	96,03,670
<i>Deduct</i> —Receipts and Recoveries on Capital Account	-21,99,177	-2,88,84,739
Total	<u>9,61,61,107</u>	<u>1,34,89,81,279</u>
106A—Capital Outlay on Greater Calcutta Development Scheme	50,30,103	9,35,63,924

(a) For details of schemes/work-wise expenditure in respect of (i) Original Works—Buildings, (ii) Original Works—Communications, and (iii) Development Schemes refer to Appendix No. V.

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

Nature of Expenditure	Expenditure during 1973-74	Expenditure to end of 1973-74
1	2	3
	Rs.	Rs.
109—Capital Outlay on Other Works—		
Original Works—Housing Department	2,07,86,232	11,89,83,990
Irrigation and Waterways Department—		
Salt Lake Reclamation Scheme	2,01,02,853	33,24,33,897
Kanchrapara Area Development Scheme	6,29,391	2,91,52,380
Development and Administration of Industries at Durgapur.	1,75,181	34,72,32,648
Tollygunj Land Development Scheme	—	37,51,333
Housing Scheme	—	11,79,06,930
Other Schemes	—	9,41,43,963
Expenditure on Displaced Persons	43,29,156	19,24,90,183
Community Development Projects	3,62,024	3,52,14,624
Greater Calcutta Milk Supply Scheme	—	1,61,38,498
Special Hospitals for treatment of Tuberculosis and Leprosy.	1,60,538	68,33,044
Development of Digha	16,39,513	92,31,341
Tourism	5,89,988	38,79,143
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	29,23,243	2,33,27,867
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	-7,10,37,713	-22,16,23,248
<i>Deduct</i> —Amount met from Reserve Fund and Deposit Account—		
<i>Deduct</i> —Amount met from General Reserve Fund for Cooh Behar	-7,86,404	-10,36,404
Total ..	-2,01,25,998	1,10,80,60,189
114—Capital Outlay on Road and Water Transport Schemes—		
Development Schemes	6,61,962	7,58,83,755(a)

(a) Includes Rs.6,60,024 incurred by Government before the formation of the Calcutta State Transport Corporation on 15th June 1960 and the North Bengal State Transport Corporation on 15th April 1960. On the formation of these Corporations, the amount was treated as Capital advanced to them as shown below :—

	Rs
Calcutta State Transport Corporation	6,01,95,670
North Bengal State Transport Corporation	14,64,354

The terms and conditions governing these capital advances have not been prescribed so far. The balance amount represent the expenditure on Meter Transport Service.

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

Nature of Expenditure	Expenditure during 1973-74	Expenditure to end of 1973-74
1	2	3
	Rs.	Rs.
119—Capital Outlay on Forests		13,500
120—Payments of commuted value of pensions	19,90,277	1,47,13,314
124—Capital Outlay on Schemes of Government Trading—		
Grain Purchase Scheme—		
Gross Expenditure	4,19,84,802(a)	7,38,63,33,668
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	-3,78,04,895	-7,43,90,39,998
<i>Deduct</i> —Capital Expenditure financed from Ordinary Revenue	..	-4,80,56,230
<i>Deduct</i> —Recoveries from other Governments, Departments, etc.	..	-8,02,53,168
Net Expenditure	41,79,907	-18,10,15,737
Community Development Projects—		
Gross Expenditure		61,11,806
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..		-61,11,100
Net Expenditure		706
Other Miscellaneous Schemes—		
Gross Expenditure	6,24,15,580	51,88,38,609
<i>Deduct</i> —Receipts and Recoveries on Capital Account	-3,44,25,561	-40,42,96,736
<i>Deduct</i> —Expenditure written back to the head "23—Police".	-4,56,32,343	-13,52,66,625
Net Expenditure	-1,76,42,324	-2,07,24,752
Construction of Boats Scheme—		
Gross Expenditure		5,902
Net Expenditure		5,902

(a) Includes Rs.30,280 and Rs. 3,975 spent from out of advances from Contingency Fund during 1971-72 and 1972-73 respectively and recouped to the Fund during 1973-74.

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

Nature of Expenditure	Expenditure during 1973-74	Expenditure to end of 1973-74.
1	2	3
	Rs.	Rs.
124— Capital Outlay on Schemes of Government Trading—<i>concl'd.</i>		
Greater Calcutta Milk Supply Scheme	13,30,90,721	80,03,55,936(a)
<i>Deduct</i> —Receipts and Recoveries on Capital Account	-9,46,74,950	-64,64,33,069
Net Expenditure	3,84,15,771	19,39,22,867
Development Schemes—		
Gross Expenditure	1,37,34,424	9,44,54,595
Materials and equipments received under T. C. A. Programme —Malaria Eradication—		
Gross Expenditure .. .. .	..	1,25,53,276
<i>Deduct</i> —Amount transferred to the head—“30—Public Health”.	..	-1,25,53,276
Total	3,86,87,778	4,66,43,581
125—Appropriation to the Contingency Fund .. .. .	..	5,00,00,000(b)
Grand Total	45,83,91,542	6,10,82,68,550

(a) In addition, Expenditure on the scheme incurred up to 1959-60 (Rs.43,59,096) and that up to 1960-61 (Rs.1,61,38,498) stand included under the heads “95—Capital Outlay on scheme of Agricultural Improvement and Research” and “109—Capital Outlay on other works” respectively.

(b) Represents the amount appropriated to Contingency Fund from Consolidated Fund up to date.

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 explanatory note 4 below statement No. 8.

Statement No. 14

STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVESTMENTS
COMPANIES OTHER JOINT STOCK COMPANIES, CO-OPERATIVE

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares/ debenture and percentage of Government investment to the total paid-up capital/ debentures
1	2	3	4	5
1. Statutory Corporations—				
(i)	West Bengal Financial Corporation.	1954-55 and 1955-56	Ordinary Share ..	31,770 shares 31.77 per cent.
(ii)	West Bengal State Warehousing Corporation.	1957-58 and 1960-61 to 1963-64 1972-73 1973-74	Equity Shares ..	29,000 shares 2,000 shares 10,000 shares 100 per cent.
Total—Statutory Corporation				..
2. Government Companies—				
(i)	Kalyani Spinning Mills Ltd. ..	1959-60 1960-61 1964-65	Equity Shares ..	15,821 shares 100 per cent.
(ii)	West Bengal Small Industries Corporation Ltd.	1961-62 to 1967-68 1969-70 1970-71 1971-72	Equity Shares .. Ditto .. Ditto .. (a)	44,997 shares 500 shares 3,607 shares (a)
(iii)	Durgapur Projects Ltd. ..	1961-62	Equity Shares ..	1,50,000 shares 100 per cent.
(iv)	Durgapur Chemicals Ltd. ..	1964-65	Equity Shares	13,70,010 shares 100 per cent.
(v)	National Project Construction Corporation Ltd.	1963-64 1964-65	Equity Shares ..	1,000 shares 6.6 per cent.
(vi)	Electro Medical and Allied Industries Ltd.	1961-62 1964-65 and 1966-67 to 1968-69	Equity Shares ..	24,966 shares 100 per cent.

(a) Information is awaited from Departmental Officers.

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT
BANKS AND SOCIETIES, ETC., UP TO THE END OF 1973-74

Face value of each share/ debenture	Amount invested up to the end of the year 1973-74	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
6	7	8	9
Rs.	Rs.	Rs.	
100	31,77,000	1,23,585	Dividend declared up to 1973 was Rs.21.90 lakhs.
100	29,00,000	..	The Corporation has been running at a profit but no dividend was declared for strengthening the financial base of the Corporation.
(a)	2,00,000	..	
(a)	10,00,000	..	
	<u>72,77,000</u>	<u>1,23,585</u>	
1,000	1,58,21,000	(a)	The Company has been running at a loss since 1968-69 and the cumulative loss as on 31st March 1973 was Rs.3,68.97 lakhs.
100	44,99,700	(a)	Carried forward loss as on 31st March 1973 was Rs. 4 lakhs approximately.
100	50,000	..	
100	3,60,700	..	
(a)	1,00,000	..	
1,000	15,00,00,000	(a)	The Company incurred a loss of Rs.3,41,16 lakhs in 1973-74.
10	1,37,00,100	(a)	The Company has been running at a loss since 1969-70 and cumulative loss as on 31st March 1973 was Rs. 5,77.78 lakhs.
1,000	10,00,000	(a)	
100	24,96,600	(a)	Cumulative loss incurred up to 30th June 1973 is Rs. 15.25 lakhs.

**STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVESTMENTS
COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE**

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of share/ debenture and percentage of Government investment to the total paid-up capital/ debentures
1	2	3	4	5
2. Government Companies—contd.				
	(vii) West Bengal Industrial Deve- lopment Corporation.	1966-67 to 1968-69 1969-70	Equity Shares Ditto Ditto	.. 6,838 shares .. 100 per cent. .. 2,300 shares 100 per cent.
		1970-71 1971-72 1972-73 1973-74	Ditto (a) (a) (a)	.. 500 shares (a) (a) (a)
	(viii) Central Fisheries Corporation Ltd.	1965-66	Equity Shares	.. 15 shares 25 per cent.
	(ix) State Fisheries Development Corporation.	1965-66 1969-70 1970-71	Equity Shares Ditto Ditto	.. 15 shares .. 3 shares .. 3 shares 100 per cent.
		1971-72 1973-74	Ditto (a)	.. (a) 7(a)
	(x) Modern Bakeries (India) Ltd. . .	1966-67	Equity Shares	.. 1 share nominal
	(xi) West Bengal Agro-Industries Corporation Ltd.	1968-69 1969-70	Equity Shares Ditto	.. 49,999 shares .. 52,000 shares 51 per cent.
		1970-71 1971-72 1972-73 1973-74	Ditto Ditto (a) (a)	.. 50,000 shares .. 1,000 shares 1,000 shares 20,000 shares
	(xii) Central Road Transport Corpo- ration Ltd.	1965-66	(a)	(a)
	(xiii) Westinghouse Saxby Farmer Ltd.	1969-70	(a)	(b) 51 per cent.
	(xiv) West Bengal Dairy and Poultry Development Corporation Ltd.	1968-69 1969-70 1973-74	Equity Shares Ditto Ditto	.. 15,000 shares .. 2,000 shares .. 15,150 shares 100 per cent.

(a) Information is awaited from Departmental Officers.

(b) The amount of Re. 1 was spent from out of advance from the Contingency Fund during 1969-70 on account of investment in the share capital of Westinghouse Saxby Farmer (Private) Ltd. by way of payment in India to Westinghouse Brake and Signal Co. Ltd., London, for transfer of 51 per cent. of its share (1,27,500 shares of Rs. 10 each) in the name of the Governor of West Bengal. The amount has not been recouped to the Contingency Fund till the close of the year 1973-74.

**OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT
BANKS AND SOCIETIES ETC, UP TO THE END OF YEAR 1973-74—contd.**

Face value of each share/ debenture	Amount invested up to the end of the year 1973-74	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
6	7	8	9
Rs.	Rs.	Rs.	
1,000	68,38,000	(a)	Cumulative loss up to 1973-74 Rs.2.44 lakhs.
1,000	23,00,000		
1,000	5,00,000		
(a)	1,950	-	
(a)	475		
(a)	51,00,000		
1,00,000	15,00,000	(a)	Cumulative loss incurred up to 1972-73 was Rs.1,01.22 lakhs.
1,00,000	15,00,000	(a)	The Corporation has been running at a loss from 1965-66 and cumulative loss up to 1972-73 was Rs.17.00 lakhs.
1,00,000	3,00,000		
(a)	6,00,000		
(a)	7,00,000		
1,000	1,000	60	
100	49,99,900	..	The Company is running at a profit but no dividend declared owing to need for strengthening financial base of the company.
100	52,00,000	..	
(a)	50,00,000		
(a)	1,00,000		
(a)	1,00,000		
(a)	20,00,000		
(a)	2,50,000	(a)	
(a)	1(b)	(a)	The Company has been running at a loss since 1966-67 and the cumulative loss as on 30th June 1973 was Rs. 3.17 crores (approximately).
100	15,00,000	..	No dividend was declared in any of the years owing to needs for strengthening financial base of the company.
100	2,00,000		
100	15,15,000		

**STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVESTMENTS
COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE**

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares/ debenture and percentage of Government investment to the total paid-up capital/ debentures
1	2	3	4	5
2. Government Companies—concl.				
	(xv) West Bengal Mineral Development and Trading Corporation Ltd.	1972-73 1973-74	(a) (a)	(a) (a)
	(xvi) West Bengal State Textile Corporation Ltd.	1972-73 1973-74	(a) (a)	(a) (a)
	(xvii) West Bengal Sugar Industries Development Corporation.	1973-74	(a)	(a)
	(xviii) West Bengal Handloom and Powerloom Development Corporation.	1973-74	(a)	(a)
	(xix) West Bengal Minor Irrigation Corporation.	1973-74	(a)	(a)
	(xx) West Bengal Essential Commodities Supply Corporation.	1973-74	(a)	(a)
	(xxi) West Bengal Live Stock Processing Development Corporation.	1973-74	Equity Shares ..	(a)
				Total Government
3. Banks—				
	(i) United Bank of India	.. 1972-73	Ordinary Shares ..	56,275 shares
4. Joint Stock Companies—				
	(i) The Bengal Salt Companies Ltd.	1950-51 1952-53	Equity Shares ..	6,800 shares 23 per cent.
	(ii) International Equipment Corporation Ltd.	1962-63	(a)	(a)
	(iii) Poddar Projects Ltd.	.. 1966-67	Equity Shares ..	1,20,000 shares 21 per cent.
			Preference Shares ..	3,000 shares 17 per cent.
	(iv) Saktigarh Textile and Industry Ltd.	1966-67	Equity Shares ..	60,000 shares 22 per cent.
			Preference shares ..	4,000 shares 44 per cent.

(a) Information is awaited from Departmental Officers.

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT
BANKS AND SOCIETIES, ETC., UP TO THE END OF 1973-74—*contd.*

Face value of each share/ debenture	Amount invested up to the end of the year 1973-74	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
6	7	8	9
Rs.	Rs.	Rs.	
(a)	2,00,000	(a)	
(a)	10,00,000		
(a)	30,00,000	(a)	
(a)	72,00,000		
(a)	9,00,000	(a)	
(a)	24,70,000	(a)	
(a)	1,00,00,000	(a)	
(a)	15,00,000	(a)	
100	3,00,000	..	
Companies	<u>25,51,94,426</u>	<u>60</u>	
10	<u>5,71,191</u>	<u>1,26,619</u>	
25	1,70,000	10,200	
(a)	62,200	(a)	
10	12,00,000	(a)	
100	3,00,000	(a)	
10	6,00,000	(a)	
100	4,00,000	(a)	

**STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVESTMENTS
COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE**

Serial No.	Name of the concern	Year(s) of investment.	Details of investment	
			Type	No. of share/ debenture and percentage of Government investment to the total paid-up capital/ debentures
1	2	3	4	5
4. Joint Stock Companies—concl'd.				
	(v) Mayurakshi Cotton Mills Ltd. ..	1966-67 1967-68	Equity Shares ..	100,000 shares 14 per cent.
			Preference Shares ..	10,000 shares 33 per cent.
	(vi) Indian Mechanisation and Allied Products Ltd.	1965-66	Equity Shares ..	30,000 shares 20 per cent.
			Redeemable Cumulative Preference shares.	3,000 shares 60 per cent.
	(vii) Dhakeswari Cotton Mills Ltd.	1969-70	Ordinary shares ..	100,000 shares 11 per cent.
Total—Joint Stock Companies				
5. Co-operative Banks and Societies—				
	(i) West Bengal State Powerloom Apex Co-operative Society Ltd.	1965-66 1971-72	Ordinary Shares .. (a)	40 shares 88 per cent. (a)
	(ii) West Bengal Housing Finance Co-operative Society Ltd.	1966-67 1967-68 1969-70 1970-71 1971-72 1972-73 1973-74	Ordinary Shares .. Ditto .. Ditto .. (a) (a) (a) (a) (a)	21,000 shares (a) (a) (a) (a) (a) (a)
	(iii) West Bengal Apex Co-operative Agricultural Marketing Society Ltd.	1964-65 1971-72	Ordinary Shares .. Ditto ..	(a)6,500 shares (a)
	(iv) West Bengal Provincial Co-operative Bank Ltd.	1964-65	Ordinary Shares ..	(a)6,000 shares
	(v) West Bengal Federation of Wholesale Consumers' Co-operative Stores Ltd.	1965-66 to 1967-68 1973-74	Ordinary Shares .. (a)	3,520 shares (a)
	(vi) Orient Radio Co-operative Industries Ltd.	1968-69	(a)	(a)

(a) Information is awaited from Departmental Officers.

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT
BANKS AND SOCIETIES, ETC., UP TO THE END OF 1973-74—*contd.*

Face value of each share/ debenture	Amount invested up to the end of the year 1973-74	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
6	7	8	
Rs.	Rs.	Rs.	
10	10,00,000	(a)	
100	10,00,000	(a)	
10	3,00,000	(a)	
100	3,00,000	(a)	
10	10,00,000	(a)	
	63,32,200	10,200	
5,000	2,00,000	(a)	
(a)	2,00,000		
100	21,00,000	} (a)	
(a)	1,00,000		
(a)	5,00,000		
(a)	6,00,000		
(a)	8,34,000		
(a)	10,00,000		
100	6,50,000	(a)	
(a)	25,00,000		
100	6,00,000	(a)	
100	3,52,000	(a)	
(a)	2,34,000	(a)	
(a)	16,000	(a)	

**STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVESTMENTS
COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE**

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares/ debenture and percentage of Government investment to the total paid-up capital/ debentures
1	2	3	4	5
5. Co-operative Banks and Societies—contd.				
(vii)	Co-operative Banks (7)(c)	.. 1958-59 to 1967-68 1968-69 1969-70 1970-71 1971-72 1972-73 1973-74	Ordinary Shares .. Debentures .. (a) (a) (a) (a) (a) (a)	15,000 shares 15,268 shares (a) (a) (a) (a) (a) (a)
(viii)	Co-operative Rice Mills (26)(c)	1964-65 to 1967-68	Ordinary Shares ..	28,000 shares 42,200 shares 2,420 shares 860 shares
	Ditto (16)	1968-69 1969-70 1972-73 1973-74	(a) (a) (a) (a)	(a) (a) (a) (a)
(ix)	Consumers' Co-operative Societies (373)(c).	1961-62 to 1967-68	Ordinary Shares ..	8,088 shares 40,698 shares 25 shares
	Ditto (60)	.. 1968-69	(a)	(a)
	Ditto (10)	.. 1969-70 1970-71 1971-72 1972-73 1973-74	(a) (a) (a) (a) (a)	(a) (a) (a) (a) (a)
(x)	Co-operative Agricultural Marketing Societies (165) (c).	1954-55 to 1967-68	Ordinary shares ..	14,639 shares 92,244 shares 16,354 shares 5,485 shares 500 shares 26,538 shares 25 shares
	Ditto(14)	.. .. 1968-69	(a)	(a)
	Ditto(32)	.. .. 1969-70 1970-71 1971-72 1972-73 1973-74	(a) (a) (a) (a) (a)	(a) (a) (a) (a) (a)
(xi)	Service Co-operative Societies (435)(c).	1959-60 to 1967-68 1971-72	Ordinary Shares .. (a)	25,671 shares 525 shares 29,872 shares (a)

(a) Information is awaited from Departmental Officers.

(b) Details of investment for Rs.3,00,000 are awaited from Departmental Officers.

(c) Complete particulars not received from Departmental Officers.

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT BANKS AND SOCIETIES, ETC., UP TO THE END OF 1973-74—*contd.*

Face value of each share/ debenture	Amount invested up to the end of the year 1973-74	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
6	7	8	9
Rs.	Rs.	Rs.	
100 } 1,000 }	(b)1,70,68,000	(a)	
(a)	14,59,000		
(a)	27,32,500		
(a)	30,60,000		
(a)	69,25,000		
(a)	1,53,11,177		
(a)	1,00,64,100		
10 } 100 } 500 } 1,000 }	(d)73,60,000	(a)	
(a)	4,20,000		
(a)	13,40,000		
(a)	7,36,000		
(a)	7,44,500		
10 } 100 } 200 }	(e)46,74,780	(a)	
(a)	1,97,700		
(a)	5,73,500		
(a)	1,57,000		
(a)	3,47,000		
(a)	8,79,500		
(a)	3,13,500		
5 } 10 } 20 } 25 } 50 } 100 } 1,000 }	(f)46,41,120	(a)	
(a)	1,66,406		
(a)	4,36,000		
(a)	2,45,500		
(a)	3,80,200		
(a)	50,000		
(a)	2,79,000		
10 } 20 } 100 }	(g)32,68,910	(a)	
(a)	4,250		

(d) Details of investment for Rs.7,90,000 are awaited from Departmental Officers.

(e) Details of investment for Rs. 5,19,100 are awaited from Departmental Officers.

(f) Details of investment for Rs. 4,77,480 are awaited from Departmental Officers.

(g) Details of investment for Rs. 14,500 are awaited from Departmental Officers.

**STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVESTMENTS
COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE**

Serial No.	Name of the concern	Year(s) of investment.	Details of investment	
			Type	No. of share/ debenture and percentage of Government investment to the total paid-up capital/ debentures
1	2	3	4	5
5. Co-operative Banks and Societies—contd.				
	(xii) Agricultural Credit Societies (502)(c).	1958-59 to 1967-68	Ordinary Shares	81,041 shares 4,040 shares 19,408 shares } (a)
	Ditto(32)(c) ..	.. 1968-69 1969-70 1970-71 1971-72 1972-73 1973-74	(a) (a) (a) (a) (a) (a)	(a) (a) (a) (a) (a) (a)
	(xiii) Co-operative Fisheries and Fishermen's Co-operative Societies (76)(c).	1962-63 to 1967-68	Ordinary Shares ..	1,480 shares 3,417 share } (a)
		1968-69 1971-72 1972-73 1973-74	(a) (a) (a) (a)	(a) (a) (a) (a)
	(xiv) Co-operative Printing Societies (8)(c).	1963-64 to 1966-67	Ordinary Shares ..	200 shares 325 shares 100 shares } (a)
		1972-73 1973-74	(a) (a)	(a) (a)
	(xv) Co-operative Agricultural Pro- cessing Societies (4)(c).	1959-60 to 1966-67	Ordinary shares ..	100 shares 151 shares } (a)
		1970-71 1971-72 1972-73 1973-74	(a) (a) (a) (a)	(a) (a) (a) (a)
	(xvi) Co-operative Farming Societies (35)(c).	1963-64 to 1967-68	Ordinary Shares ..	526 shares 1,248 shares 1 share(a)
		1968-69 1969-70 1973-74	(a) (a) (a)	(a) (a) (a)
	(xvii) Co-operative Development Corporation.	1972-73	(a)	(a)
	(xviii) Taxi Drivers Co-operative (4)(c).	1964-65 to 1965-66	Ordinary shares ..	1,140 shares (a)
	(xix) Industrial Co-operative Societies (9)(a).	1962-63 to 1966-67 1971-72	Ordinary Shares .. Ditto ..	513 shares 885 shares (a)

(a) Information is awaited from Departmental Officers.

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT BANKS AND SOCIETIES, ETC., UP TO THE END OF 1973-74—*contd.*

Face value of each share/debenture	Amount invested up to the end of the year 1973-74	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
6	7	8	9
Rs.	Rs	Rs.	|
10 } 20 } 100 }	(b) 29,29,280	(a)	
(a)	1,51,500		
(a)	2,78,300		
(a)	7,56,000		
(a)	49,36,500		
(a)	18,79,500		
(a)	14,14,500		
10 } 100 }	3,56,500	(a)	
(a)	10,000		
(a)	18,000		
(a)	19,000		
(a)	18,820		
50 } 100 } 1,000 }	1,62,500	(a)	
(a)	4,000		
(a)	10,000		
100 } 1,000 }	1,61,000		
(a)	2,10,000		
(a)	11,70,000		
(a)	15,50,000		
(a)	6,78,750		
10 } 100 } 2,000 }	1,32,060	(a)	
(a)	4,700		
(a)	1,500		
(a)	2,000		
(a)	2,01,046	(a)	
100	1,14,000	(a)	
10 } 100 }	93,630	(a)	
(a)	1,09,200		

(b) Details of investment for Rs. 97,270 are awaited from Departmental Officers.

**STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVESTMENTS
COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE**

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares/ debenture and percentage of Government investment to the total paid-up capital/ debentures
1	2	3	4	5
5. Co-operative Banks and Societies—concl'd.				
(xx)	Labour Co-operative and Contract Societies (38)(b).	1963-64 to 1966-67	Ordinary Shares ..	1,950 shares 30 shares 219 shares
		1971-72	(a)	(a)
		1972-73	(a)	(a)
		1973-74	(a)	(a)
(xxi)	Multipurpose Co-operative Societies (6)(b).	1961-62 to 1966-67	Ordinary Shares ..	540 shares 40 shares(a)
(xxii)	Other Society (1)(b) ..	1966-67	Ordinary Shares ..	20 shares(a)
(xxiii)	Twenty-five thousand Spindle Cotton Mills on Co-operative basis.	1964-65 to 1967-68 1968-69	(a) (a) (a)	(a) (a) (a)
(xxiv)	Co-operative Stores (3)(b) ..	1969-70 1972-73	(a) (a)	(a) (a)
(xxv)	Technician Co-operative (b) ..	1971-72 1972-73	(a) (a)	(a) (a)
(xxvi)	West Bengal State Co-operative Marketing Federation.	1971-72 1972-73 1973-74	(a) (a) (a)	(a) (a) (a)
(xxvii)	Engineer Co-operative (b) ..	1971-72 .. 1972-73	(a) (a)	(a) (a)
(xxviii)	Co-operative Marketing Societies Ltd.	1972-73	(a)	(a)
			Total—Co-operative Banks and Societies ..	
6. Concern Under Liquidation—				
(i)	Contai Co-operative Agricultural Marketing Society.	1959-60	Ordinary Shares ..	207 shares(a)
(ii)	Dangapara Union Co-operative Agricultural Credit Society.	1960-61	Ditto ..	72 shares(a)
(iii)	Ahmedpur Co-operative Agricultural Credit Society.	1958-59	Ditto ..	59 shares(a)
(iv)	Noapara Union Agricultural Credit Society.	1958-59	Ditto ..	36 shares(a)
			Total—Concern Under Liquidation ..	
			Grand Total ..	

(a) Information is awaited from Departmental Officers.

(b) Complete particulars not received from Departmental Officers

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT BANKS AND SOCIETIES, ETC., UP TO THE END OF 1973-74—*concl'd.*

Face value of each share/ debenture	Amount invested up to the end of the year 1973-74	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
6	7	8	
Rs.	Rs.	Rs.	
10 } 50 } 100 }	42,900	(a)	
(a)	3,000		
(a)	2,000		
(a)	11,000		
10 } 100 }	9,400	(a)	
100	2,000	(a)	
(a)	34,00,000	(a)	
(a)	8,00,000		
(a)	18,000	(a)	
(a)	3,000		
(a)	86,000	(a)	
(a)	45,000		
(a)	8,54,100	(a)	
(a)	20,37,000		
(a)	50,00,000		
(a)	7,00,000	(a)	
(a)	7,00,000		
(a)	3,32,000	(a)	
	<u>12,51,38,629</u>	<u>2,12,551</u>	
100	20,700	(a)	(a)
100	7,200	(a)	(a)
100	5,900	(a)	(a)
100	3,600	(a)	(a)
	<u>37,400</u>		
	<u>39,45,50,846</u>	<u>4,73,015</u>	

Note 1.—The investments shown in this statement do not include capital advances of Rs.6,16.60 lakhs to the Calcutta State Transport Corporation (Rs.6,01.96 lakhs) and the North Bengal State Transport Corporation (Rs.14.64 lakhs). The particulars are given footnote (a) at page 96 (Statement No. 13).

Note 2.—Information regarding investments of Government Debentures/bonds is awaited.

STATEMENT No. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO THE END OF THE YEAR 1973-74 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE

(In crores of rupees.)

1	On the 1st April 1973	During the year	On the 31st March 1974
	2	3	4
	Rs.	Rs.	Rs.
Capital Expenditure—			
Commercial Departments—			
(96) Industrial and Economic Development ..	21.03	5.79	26.82(a)
(98) Multipurpose River Scheme	1,69.19	3.02	1,72.21
(99) Irrigation	24.25	7.48	31.73
(101) Electricity Scheme	1.28	..	1.28
(114) Road and Water Transport Schemes ..	7.52	0.07	7.59
Total—Commercial Departments ..	2,23.27	16.36	2,39.63
Other Departments—Other Accounts ..	3,57.38	34.12	3,91.50(b)
Total—Capital Expenditure ..	5,80.65	50.48	6,31.13
Loans and advances by the State/Union Territory Governments—			
Loans to Local Funds, Private Parties, etc. ..	3,05.48	49.05	3,54.53(c)
Loans to Government Servants	4.03	0.86	4.89
Total—Loans and Advances by the State/ Union Territory Governments.	3,09.51	49.91	3,59.42
Total—Capital and Other Expenditure ..	8,90.16	1,00.39	9,90.55
<i>Deduct</i> —Contribution from Revenues, Development Funds, Reserve Funds, etc., and Contingency Fund for Expenditure.	-15.71	-4.64	-20.35(d)
Net Capital and Other Expenditure outside the Revenue Account.	8,74.45	95.75	9,70.20(y)
Principal Sources of Funds—			
Permanent Debt—Nominal Value	1,00.98	7.98	1,08.96
Floating Debt	0.05	25.43	25.48
Loans from the Central Government ..	7,26.38	86.22	8,12.60
Other Loans	22.13	2.30	24.43
Unfunded Debt	39.65	4.98	44.63
Total—Outstanding Debt ..	8,89.19	1,26.91	10,16.10
Total—Contingency Fund ..	4.77	-0.03	4.74

STATEMENT No. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO THE END OF THE YEAR 1973-74 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*conold.*

(In crores of rupees.)

	On the 1st April 1973	During the year	On the 31st March 1974
1	2	3	4
	Rs.	Rs.	Rs.
Principal Sources of Funds—conold.			
Sinking Funds and Reserve Funds	53.75	7.99	61.74
Net Balances under Deposits, Advances, etc., other than those shown separately.	58.20	-31.16	27.04
Remittances	-52.33	27.80	-24.53
Total—Debt and other obligations	9,53.58	1,31.61	10,85.09
<i>Deduct—Cash Balance</i>	<i>-40.95</i>	<i>40.43</i>	<i>-0.52</i>
<i>Deduct—Investments</i>	<i>23.04</i>	<i>-7.36</i>	<i>15.68</i>
Net provisions of funds	9,71.49	98.44(e)	10,69.93(x)

Note: (a) Includes Re. 1 spent from out of advance obtained from Contingency Fund during 1969-70 but not recouped to the Fund till the close of the year 1973-74.

(b) Includes Rs. 15,00,000 under capital outlay on schemes of Government Trading and Rs. 10,718 under capital outlay on Public Works spent from out of advances obtained from Contingency Fund in 1970-71 and 1973-74 respectively and not recouped to the Fund till the close of the year 1973-74.

(c) Includes Rs. 4,67,000 spent from out of advance obtained from Contingency Fund during 1969-70 but not recouped to the Fund till the close of the year 1973-74.

(d) Includes Re. 1 under 96—Capital Outlay on Industrial and Economic Development, Rs. 15,00,000 under capital outlay on schemes of Government Trading, Rs. 10,718 under capital outlay on Public Works and Rs. 4,67,000 under Loans to Local Funds, Private Parties, etc., spent from out of advances obtained from Contingency Fund in 1969-70, 1970-71, 1973-74 and 1969-70 respectively but not recouped to the Fund till the close of the year 1973-74.

(e) The difference of Rs. 2.69 crores between the net provision of funds and the net capital and other expenditure represents revenue deficit during the year and the difference of Rs. 99.73 crores between the net provision of Funds (x) and the net capital and other expenditure (y) on the 31st March 1974 represents net cumulative revenue deficit and credit to "Miscellaneous Government Account" to end of the year 1973-74.

**B—Debt, Deposit and Remittance Head and
Contingency Fund**

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

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND				
Total Revenue and Expenditure as per Statement Nos. 11 and 12.	....	3,76,50,27,151	4,25,03,23,235	....
O—Public Debt—Permanent Debt(A)	Cr. 1,00,98,53,196	8,31,13,700	33,23,182	Cr. 1,08,96,43,714
Floating Debt	.. Cr. 5,00,000	2,54,48,07,285	2,29,05,15,285	Cr. 25,47,92,000
Loans from the Central Government.	Cr. 7,26,37,54,054	1,82,68,48,400	96,46,39,566	Cr. 8,12,59,62,888
Other Loans	.. Cr. 22,13,20,320	2,97,90,024	68,16,630	Cr. 24,42,13,714
Total—O—Public Debt	Cr. 8,49,54,27,570	4,48,45,59,409	3,26,52,94,663	Cr. 9,71,46,92,316
Q—Loans and Advances by the State/Union Territory Governments(B).	Dr. 3,09,47,13,855	9,26,46,802	59,17,46,175	Dr. 3,59,38,13,228
Total—Part I—Consolidated Fund.	....	8,34,22,33,362	8,10,73,64,073	....

PART II—CONTINGENCY FUND

Contingency Fund(a)	Cr. 4,77,71,173	1,28,845	[4,62,401	Cr. 4,74,37,617
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PART III—PUBLIC ACCOUNT

Section 8—Unfunded Debt

State Provident Funds	.. Cr. 39,65,14,052	11,43,09,961	6,45,05,575	Cr. 44,63,18,438
Total—S—Unfunded Debt(A)	Cr. 39,65,14,052	11,43,09,961	6,45,05,575	Cr. 44,63,18,438

(a) Details of the expenditure spent from out of Contingency Fund which remained unrecouped o the Fund till the close of the year are given in Appendix VI.

A) A detailed amount is given in Statement No. 17.

(B) A detailed account is given in Statement No. 18.

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

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.

SECTION T—DEPOSITS AND ADVANCES

Part I—Deposits Bearing Interest

A—Reserve Funds—

**Depreciation Reserve
Fund—Electricity—**

Reserve Fund	.. Cr.	5,72,800	Cr.	5,72,800
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**Deposits of Depreciation
Reserve of Government
Commercial Under-
takings—**

(a) Depreciation Reserve Fund of State Transport Service in Durgapur.
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(1) Depreciation Reserve Fund.	Cr.	35,66,154	Cr.	35,66,154
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**(b) Depreciation Reserve
Fund of Motor
Transport Service
in Cooch Behar—**

(1) Depreciation Reserve Fund.	Cr.	2,10,332	Cr.	2,10,332
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Total	.. Cr.	37,76,486	Cr.	37,76,486
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**Reserve Fund—Trans-
port Accident—**

Reserve Fund	.. Cr.	2,07,744	1,031	..	Cr.	2,08,775
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Total—A—Reserve Fund.	Cr.	45,57,030	1,031	..	Cr.	45,58,061
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STATEMENT No. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND.—*contd.*

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
SECTION T—DEPOSITS AND ADVANCES—<i>contd.</i>				
Part I—Deposits Bearing Interest—<i>concl'd.</i>				
B—Other Deposit Accounts—				
Other Deposits—				
Deposits of State Transport Corporations.	Cr. 2,67,10,201	74,24,100	..	Cr. 3,41,34,301
Deposits of the State Electricity Board.	Cr. 49,78,400	..	..	Cr. 49,78,400
Deposits of Durgapur Projects Ltd.—				
Depreciation Fund.	Reserve Cr. 1,00,00,000	..	..	Cr. 1,00,00,000
Total—B—Other Deposit Accounts.	Cr. 4,16,88,601	74,24,100	..	Cr. 4,91,12,701
Total—Part I—Deposits bearing Interest.	Cr. 4,62,45,631	74,25,131	..	Cr. 4,36,70,762
Part II—Deposits Not Bearing Interest				
A—Sinking Funds—				
Appropriation for Reduction or Avoidance of debt—				
Sinking Funds	.. Cr. 50,33,27,542	8,04,24,213	..	Cr. 58,37,51,755
Sinking Fund Investment Account.	Dr. 13,24,78,920	76,89,600	2,77,39,600	Dr. 15,25,28,920
Total—A—Sinking Funds.	Cr. 37,08,48,622	8,81,13,813	2,77,39,600	Cr. 43,12,22,835
B—Reserve Funds—				
West Bengal Famine Insurance Fund—				
Net Balance (including Investment).	Cr. 29,00,468	80,93,483	80,00,000	Cr. 29,93,951
Investment	.. Dr. 20,06,850	39,62,375	39,61,125	Dr. 20,05,600
Total	.. Cr. 8,93,618	1,20,55,858	1,19,61,125	9,88,351

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

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.

SECTION T—DEPOSITS AND ADVANCES—*contd.*

Part II—Deposits Not Bearing Interest—*contd.*

B—Reserve Funds—*contd.*

Fund for promotion of education amongst educationally backward classes.	Cr. 11,62,138	11,24,000	10,35,806	Cr. 12,50,242
Depreciation Renewal Reserves of Government Non-Commercial Undertakings—				
Government Presses	Cr. 24,55,553	..	654	Cr. 24,54,899
General Reserve Fund for Cooch Behar—				
Not Balance (including investment).	Cr. 1,48,01,998	52,748	8,62,498	Cr. 1,39,92,248
Investments ..	Dr. 9,57,098	..	..	Dr. 9,57,098
Total ..	Cr. 1,38,44,900	52,748	8,62,498	Cr. 1,30,35,150
State Agricultural Credit, Relief and Guarantee Fund.	Cr. 16,61,000	45,000	..	Cr. 17,06,000
State Co-operative Development Fund.	Cr. 91,361	9,000	..	Cr. 1,00,361
Fund for Improvement of Milk Supply.	Cr. 65,41,901	..	..	Cr. 65,41,901
Total—B—Reserve Funds.	Cr. 2,66,50,471	1,32,86,606	1,38,60,173	Cr. 2,60,76,904

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

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
SECTION T—DEPOSITS AND ADVANCES—<i>contd.</i>				
Part II—Deposits Not Bearing Interest—<i>contd.</i>				
C—Other Deposit Accounts—				
Deposits of Local Funds—				
(a) District Funds ..	Cr. 52,13,931	89,31,794	38,67,409	Cr. 1,02,78,316
(b) Municipal Funds	Cr. 1,61,63,878	6,09,36,553	5,96,07,760	Cr. 1,74,92,671
(c) State Transport Corporation Fund.	Cr. 18,57,905	11,70,10,981	11,97,79,514	Cr.—9,10,623(a)
Other Funds—				
(d) Medical and Charitable Funds.	Cr. 28,052	..	..	Cr. 28,052
(e) Zilla Parishad Fund.	Cr. 1,36,57,778	3,02,43,433	2,29,14,142	Cr. 2,09,87,069
(f) Other Miscellaneous Funds.	Cr. 10,61,36,959	64,43,57,944	64,47,13,643	Cr. 10,57,81,260
Total—Deposits of Local Funds.	Cr. 14,30,58,503	86,14,80,705	85,08,82,468	Cr. 15,36,56,740
Departmental and Judicial Deposits—				
Civil Deposits—				
(1) Revenue Deposits	Cr. 6,09,15,673	2,46,57,544	2,32,45,620	Cr. 6,23,27,597
(2) Civil Courts' Deposits.	Cr. 5,19,40,954	3,12,45,154	2,73,03,535	Cr. 5,58,82,573
(3) Criminal Courts' Deposits.	Cr. 1,06,96,076	39,38,131	9,04,695	Cr. 1,37,29,512
(4) Personal Deposits	Cr. 10,83,00,098	8,82,63,628	10,54,00,354	Cr. 9,11,63,372
(5) Forest Deposits	Cr. 400	3,06,306	1,837	Cr. 3,04,869
(6) Public Works Deposits.	Cr. 15,81,14,622	15,22,58,534	12,72,11,183	Cr. 18,31,61,973
(7) Deposits relating to Estates of deceased Indians abroad.	Cr. 7,700	..	..	Cr. 7,700
(8) Deposits for work done for public bodies or private individuals.	Cr. 2,19,35,680	4,27,43,106	2,04,53,014	Cr. 4,42,25,772

(a) Reasons for minus balance is under investigation.

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

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.

SECTION T—DEPOSITS AND ADVANCES—*contd.*

Part II—Deposits Not Bearing Interest—*contd.*

Departmental and Judicial Deposits—*concl.*

Civil Deposits—*concl.*

(9) Unclaimed Deposits in the General Provident Fund.	Cr.	14,833	..	..	Cr.	14,833
(10) Unclaimed Deposits in the All India Services Provident Fund.	Cr.	2,008	..	..	Cr.	2,008
(11) Unclaimed Deposits in the Indian Civil Service Provident Fund.	Cr.	68	..	..	Cr.	68
(12) Unclaimed Deposits in the Contributory Provident Funds.	Cr.	193	..	..	Cr.	193
(13) Deposits on account of cost price of Liquor, Ganja and Bhang.	Cr.	26,98,536	1,81,25,025	1,09,32,025	Cr.	48,92,136
(14) Deposits on account of sale proceeds of stock of Blacklisted shops and Private Hoarders.	Cr.	4,65,603	..	..	Cr.	4,65,603
(15) Deposits from Employees' State Insurance Corporation.	Cr.	-3,49,730	..	..	Cr.—	3,49,730(a)
(16) Deposits in connection with Elections.	Cr.	-2,47,280	2,878	5,250	Cr.—	2,49,652(a)
(17) Pay and Accounts Office Deposits.	Cr.	23,624	..	..	Cr.	23,624
(18) West Bengal Special Deposit Account.	Cr.	44,85,369	..	..	Cr.	44,85,369
Total—Civil Deposits	Cr.	41,90,04,427	35,65,40,906	31,54,57,513	Cr.	46,00,87,820

(a) Minus figures are due to excess of debit transactions over credit transactions.

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

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
SECTION T—DEPOSITS AND ADVANCES—<i>contd.</i>				
Part II—Deposits Not Bearing Interest—<i>contd.</i>				
Other Accounts—				
Subventions from Central Road Fund.	Cr. 33,11,202	..	..	Cr. 33,11,202
Deposit Account of grants made by the Indian Central Jute Committee.	Cr. 18,191	..	..	Cr. 18,191
Deposit Account of grants made by the Indian Council of Agricultural Research.	Cr. 23,80,051	34,76,070	4,05,051	Cr. 54,31,070
Deposit Account of grants made by the Indian Central Sugarcane Committee.	Cr. 1,18,270	..	..	Cr. 1,18,270
Deposit Account of grants made by National Co-operative Development Corporation.	Cr. 1,72,89,488	10,36,700	..	Cr. 1,83,26,188
Deposit Account of grants made by Food for India Foundations, Netherlands.	Cr. 2,05,161	..	..	Cr. 2,05,161
Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions.	Cr. 7,87,595	..	..	Cr. 7,87,595
Deposit Account of grants made by the Indian Central Oil Seeds Committee.	Cr. 63,137	..	..	Cr. 63,137
Deposit Account of grants made by the Indian Central Tobacco Committee.	Cr. 6,780	..	..	Cr. 6,780
Deposit Account of grants made by the Central Tea Board.	Cr. 1,18,124	..	..	Cr. 1,18,124
Deposit Account of grants made by the Flood Relief Committee.	Cr. 10,102	..	..	Cr. 10,102

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

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
SECTION T—DEPOSITS AND ADVANCES—<i>contd.</i>				
Part II—Deposits Not Bearing Interest—<i>contd.</i>				
<i>Other Accounts—contd.</i>				
Deposit Account of grants made by the National Council of Educational Research and Training.	Cr. 3,31,253	..	..	Cr. 3,31,258
Deposit Account of grants made by the Council of Scientific and Industrial Research.	Cr. 167	..	..	Cr. 167
Private Donations and Contributions Fund.	Cr. 2,00,000	..	..	Cr. 2,00,000
P.L.480 Fund Account—Deposit Account of grant in connection with execution of Research Project at Central Research-cum-Breeding Station, Haringhata.	Cr. 10,46,154	3,91,000	..	Cr. 14,37,154
Deposit Account of grants made by the Indian Council of Medical Research.	Cr. 5,40,732	..	..	Cr. 5,40,732
Deposit on account of Central transactions in Non-Bank treasuries and sub-treasuries.	Cr. -35,45,637	..	-7,01,714	Cr. -28,43,923 (a)
Deposit Account of grants made by the Indian Central Arcocanut Committee.	Cr. 87,564	..	..	Cr. 87,564
Deposit Account of grants out of Ford Foundation Fund for giving loans to Artisans.	Cr. 25,000	..	..	Cr. 25,000
Deposit Account of grants made by the University Grants Commission.	Cr. 6,11,664	1,68,309	3,12,597	Cr. 4,67,376
Deposit Account of grants from Wheat Associates of U.S.A.	Cr. 3,04,334	22,748	..	Cr. 3,27,082

(a) Minus figure is due to excess of debit transactions over credit transactions.

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

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
SECTION T—DEPOSITS AND ADVANCES—<i>contd.</i>				
Part II—Deposits Not Bearing Interest—<i>concl'd.</i>				
Other Accounts— <i>concl'd.</i>				
Deposit Account of grants made by the Indian Central Coconut Committee.	Cr. 3,70,861	.	.	Cr. 3,70,861
Deposit Account of grants made by the Indian Central Spices and Cashewnut Committee.	Cr. 19,009	.	..	Cr. 19,009
Total—Other Accounts ..	Cr. 2,42,79,202	50,94,827	15,934	Cr. 2,93,53,095
Total—C—Other Deposit Accounts.	Cr. 58,63,42,132	1,22,31,16,438	1,16,63,55,915	Cr. 64,31,02,655
Total—Part II—Deposits Not Bearing Interest.	Cr. 98,38,41,225	1,32,45,16,857	1,20,79,55,688	Cr. 1,10,04,02,3 94
Part III—Advances Not Bearing Interest				
Departmental Advances—				
Revenue Advances ..	Dr. 57,581	5,000	2,000	Dr. 54,581
Civil Advances ..	Dr. 5,12,95,740	5,86,52,914	2,09,95,645	Dr. 1,36,38,471
Special Advances ..	Dr. 4,73,92,532	14,33,549	3,31,02,762	Dr. 7,90,61,745
Forest Advances ..	Dr. 1,565	4,37,83,526	4,37,83,526	Dr. 1,565
Total—Departmental Advances.	Dr. 9,87,47,418	10,38,74,989	9,78,83,933	Dr. 9,27,56,362
Permanent Advances, Civil	Dr. 25,33,377	21,630	74,621	Dr. 25,86,368
Accounts with the Government of Pakistan.	Dr. 9,45,714	..	..	Dr. 9,45,714
Accounts with the Government of Burma.	Dr. 5,75,376	1,480	1,85,441	Dr. 7,59,337
Accounts with the Reserve Bank.	Dr. 3,35,882	..	35,096	Dr. 3,70,978
Total—Part III—Advances Not Bearing Interest.	Dr. 10,31,37,767	10,38,98,099	9,81,79,091	Dr. 9,74,18,759

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

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
SECTION T—DEPOSITS AND ADVANCES—<i>contd.</i>				
Part IV—Suspense—Suspense Accounts—<i>contd.</i>				
Suspense Account	Dr.—8,07,36,473	1,59,51,151	—89,24,150 (a)	Dr.—10,56,11,774
Cash Balance Investment Accounts.	Dr. 9,49,91,907	15,80,23,125	6,43,50,000	Dr. 13,18,782
Cash Settlement Suspense	Dr. 1,76,07,624	1,25,48,939	1,27,09,429	Dr. 1,77,68,114
Departmental Adjusting Account.	Cr. 4,14,17,966	42,63,427	5,40,12,778	Dr. 83,31,385
Reserve Bank Suspense (Headquarters).	Dr.—6,88,91,176	72,86,533	—1,53,07,751 (a)	Dr.—9,14,85,460 (a)
Tele-Communication Accounts Office Suspense.	Dr. 97,672	1,48,367	1,55,341	Dr. 1,04,646
Central Accounts Office—				
Reserve Bank Suspense	Dr. 23,86,84,722	14,14,07,035	58,73,94,686	Dr. 68,46,72,378
Undivided Suspense. Bengal	Dr. 80,46,709	..	..	Dr. 80,46,709
Discount Sinking Fund	Dr. 32,63,291	4,64,000	..	Dr. 27,99,291
Pay and Accounts Offices Suspense.	Dr. —2,26,382	1,18,233	25,05,163	Dr. 21,60,548
Provident Fund Suspense.	Dr. 7,127	(a)—1,400	8,146	Dr. 16,673
Total—Suspense Accounts.	Dr. 17,14,27,055	34,02,09,410	69,69,03,642	Dr. 52,81,21,287

(a) Minus figures are due to rectification of certain discrepancies.

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

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
SECTION T—DEPOSITS AND ADVANCES—<i>concl'd.</i>				
Part IV—Suspense—<i>concl'd.</i>				
(i) Cheques and Bills— Pre-audit Cheques.	Cr. 14,38,90,089	1,43,02,62,124	1,36,42,44,980	Cr. 20,99,07,233
(ii) Departmental and Similar Accounts—				
Civil Departmental Balances.	Dr. 1,04,09,071	3,01,43,111	2,72,29,979	Dr. 74,95,939
Total—Part IV—Suspense	Dr. 3,79,46,037	1,80,06,14,645	2,08,83,78,601	Dr. 32,57,09,993
Total—T—Deposits and Advances.	..	3,23,64,54,732	3,39,45,13,380	..

SECTION U—REMITTANCES

I—Remittances within India—Cash Remittances and adjustments between Officers rendering Accounts to the same Accountant-General—				
(1) Cash Remittances between Treasuries.	Dr. 22,96,08,047	22,66,27,291	24,77,46,172	Dr. 25,07,26,928
(2) Forest Remittances	Cr. 29,76,310	10,42,45,407	10,49,98,563	Cr. 22,23,163
(3) Public Works Remittances.	Dr. 11,10,54,551	83,86,14,023	1,02,34,70,631	Dr. 29,59,11,159
(4) Transfer between Public Officers. Works	Dr. 20,93,78,277	4,53,39,270	7,40,00,368	Dr. 23,80,39,395
(5) Judicial Remittances	Cr. 3,433	..	..	Cr. 3,433
Total—Cash Remittances, etc.	Dr. 54,70,61,123	1,21,48,25,991	1,45,02,15,754	Dr. 78,24,50,886

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

Head of Account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
SECTION U—REMITTANCES—<i>concl'd.</i>				
Reserve Bank of India Remittances	Cr. 24,72,510	..	44,081	Cr. 24,28,429
Adjusting Account between Central and State Governments	Cr. 53,65,525	52,31,01,339	—85,81,830 (a)	Cr. 53,70,48,694
Adjusting Account with Railways	Dr. 23,62,028	6,11,816	89,85,992	Dr. 1,07,36,204
Adjusting Account with Posts and Telegraphs	Cr. 2,48,76,740	5,71,31,926	—6,34,675 (a)	Cr. 8,26,43,341
Adjusting Account with Defence	Dr. 58,82,125	—8,277 (a)	—26,60,235 (a)	Dr. 32,30,167
Inter-State Account Suspense	Dr. 6,90,548	—1,11,16,555 (a)	5,91,64,676	Dr. 7,09,71,779
Total ..	Cr. 2,37,80,074	56,97,20,249	5,63,18,009	Cr. 53,71,82,314
Total—U—Remittances ..	Dr. 52,32,81,049	1,78,45,46,240	1,50,65,33,783	Dr. 24,52,68,572
Total—Part III—Public Account.	..	5,13,53,10,933	4,96,55,52,718	..
Total—Receipts-Disbursements.	..	13,47,76,73,140	13,07,33,79,192	..

SECTION X—CASH BALANCE

	Opening balance	Closing balance
	Rs.	Rs.
(1) Cash in Treasuries	11,68,869	21,90,247
(2) Deposit with the Reserve Bank	—40,22,08,882	(b)—94,71,155
(3) Remittances in Transit	—84,33,148	21,01,695
Total	—40,94,73,161	—51,79,213
Grand Total	13,06,81,99,979	13,06,81,99,979

(a) Minus figures are due to rectification of certain discrepancies.

(b) Please see explanatory note No. 1 below Statement No. 7,

STATEMENT No. 17—DETAILED STATEMENT OF DEBT AND OTHER

Description of loan

1

SECTION C—

Permanent Debt—

Loans bearing Interest—

4½ per cent. West Bengal Loan, 1974 ..	..	..	..	..
4½ per cent. West Bengal Loan, 1976 ..	..	..	..	..
5½ per cent. West Bengal Loan, 1977 ..	..	..	..	..
5½ per cent. West Bengal Loan, 1978 ..	..	..	..	..
5½ per cent. West Bengal Loan, 1979 ..	..	..	..	..
5½ per cent. West Bengal Loan, 1980 ..	..	..	..	..
5½ per cent. West Bengal Loan, 1981 ..	..	..	..	..
5½ per cent. West Bengal Loan, 1982 ..	..	..	..	..
5½ per cent. West Bengal Loan, 1983 ..	..	..	..	..
5½ per cent. West Bengal Loan, 1984 ..	..	..	..	..
5½ per cent. West Bengal Loan, 1985 ..	..	..	..	..
West Bengal Estate Acquisition Compensation Bonds ..	..	..	..	..
			Total—Loans bearing Interest	..

Loans not bearing Interest—

Expired Loans—

4 per cent. West Bengal Loan, 1963 ..	..	..	..	..
4 per cent. West Bengal Loan, 1964 ..	..	..	..	..
4 per cent. West Bengal Loan, 1967 ..	..	..	..	..
4 per cent. West Bengal Loan, 1968 ..	..	..	..	..
4 per cent. West Bengal Loan, 1969 ..	..	..	..	..
4½ per cent. West Bengal Loan, 1970 ..	..	..	..	..
4 per cent. West Bengal Loan, 1971 ..	..	..	..	..
4½ per cent. West Bengal Loan, 1972 ..	..	..	..	..
			Total—Expired Loans	..
			Total—Permanent Debt	..

INTEREST-BEARING OBLIGATIONS OF GOVERNMENT

When raised	Balance on the 1st April 1973	Additions during the year	Discharges during the year	Balance on the 31st March 1974
2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.
PUBLIC DEBT				
August 1962	7,03,28,500	..	..	7,03,28,500
September 1965	7,00,09,300	..	..	7,00,09,300
August 1965	7,04,91,300	..	..	7,04,91,300
September 1966	6,02,41,900	..	..	6,02,41,900
September 1967	8,10,97,400	..	..	8,10,97,400
September 1968	8,72,24,400	..	..	8,72,24,400
September 1969	12,10,07,200	..	..	12,10,07,200
July 1970	12,10,59,800	..	..	12,10,59,800
August 1971	15,67,40,700	..	..	15,67,40,700
September 1972	14,32,52,200	..	..	14,32,52,200
August 1973 .. ..	..	7,75,73,100	..	7,75,73,100
	<u>2,22,84,796</u>	<u>55,40,600</u>	<u>24,66,182</u>	<u>2,53,59,214</u>
	<u>1,00,37,37,496</u>	<u>8,31,13,700</u>	<u>24,66,182</u>	<u>1,08,43,85,014</u>
July 1953	39,200	..	..	39,200
August 1953	8,000	..	..	8,000
August 1958	1,71,500	..	6,700	1,64,800
September 1956	61,800	..	4,000	57,800
August 1960	2,06,800	..	..	2,06,800
July 1958	6,000	..	100	5,900
August 1959	5,03,500	..	2,000	5,01,500
September 1961	51,18,900	..	8,44,200	42,74,700
	<u>61,15,700</u>	<u>..</u>	<u>8,57,000</u>	<u>52,58,700</u>
	<u>1,00,98,53,196</u>	<u>8,31,13,700</u>	<u>33,23,182</u>	<u>1,08,96,43,714</u>

STATEMENT No. 17—DETAILED STATEMENT OF DEBT AND OTHER

Description of loan

1

SECTION C—

Floating Debt—

Other Floating Loans—

Ways and means advance from the Bank	..	..	..	..
Other advances from the Bank	..	..	..	..
Total—Floating Debt				..

Loans from the Central Government—

Post-Partition Loans—

(1) Agricultural Production and Allied Schemes	..	..	..	..
(2) Industrial Development	..	..	..	..
(3) Community Development Co-operation and National Extension Service Schemes				
(4) Miscellaneous Development Purposes	..	..	..	..
(5) Major Irrigation and Multipurpose River Projects	..	..	..	..
(6) Housing Schemes	..	..	..	..
(7) Rehabilitation of Displaced Persons	..	..	..	..
(8) Water-supply and Drainage Schemes	..	..	..	..
(9) Sharing of Small Savings Collections	..	..	..	..
(10) Ways and Means Advances for Plan Schemes	..	..	..	..
(11) Other Ways and Means Advances	..	..	..	..
(12) Central Assistance for State Plan Schemes	..	..	..	..
(13) Loans for Westinghouse Saxby Farmer Ltd.	..	..	..	..
(14) Other Loans	..	..	..	..
(15) Loan for construction of Second Bridge over Hooghly River	..	..	..	..
Pre-Partition Loans	..	..	..	..

Total—Loans from the Central Govt. ..

(a) Represents the amount of shortfall in the minimum cash balance of Government and overdraft allowed by the Bank, outstanding on the 31st March 1974.

INTEREST-BEARING OBLIGATIONS OF GOVERNMENT—*contd.*

When raised	Balance on the 1st April 1973	Additions during the year	Discharges during the year	Balance on the 31st March 1974
2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.
	5,00,000	1,03,23,00,000	93,58,00,000	9,70,00,000
	..	1,51,25,07,285 (b)	1,35,47,15,285 (b)	15,77,92,000 (a)
	<u>5,00,000</u>	<u>2,54,48,07,285</u>	<u>2,29,05,15,285</u>	<u>25,47,92,000</u>
....	38,79,39,574 (c)	7,61,16,000	12,08,73,176	33,41,82,398
....	2,57,00,112	28,57,000	41,95,824	2,43,61,288
....	3,94,47,827 (c)	3,15,400	68,09,594	3,29,53,633
....	69,94,87,981 (d)	5,50,15,000	15,33,39,638	60,11,63,343
....	1,37,14,72,255 (d)	15,95,00,000	3,80,69,684	1,49,29,02,571
....	14,89,03,240	38,80,000	55,24,568	14,72,58,672
....	43,72,62,131	10,38,000	17,55,246	43,65,44,885
....	2,21,40,215	..	9,90,138	2,11,50,077
....	1,41,20,00,000	57,04,00,000	11,57,00,000	1,86,67,00,000
....	1,05,862	21,24,000	..	22,29,862
....	2,50,00,000	..	..	2,50,00,000
....	1,05,72,45,667	31,46,00,000	7,78,14,600	1,29,40,31,067
....	1,05,00,000	7,00,000	..	1,12,00,000
....	1,60,20,45,144 (d)	60,03,03,000	43,02,33,765	1,77,21,14,379
....	50,00,000	4,00,00,000	3,33,333	4,46,66,667
....	1,95,04,046	..	..	1,95,04,046
	<u>7,26,37,54,054</u>	<u>1,82,68,48,400</u>	<u>96,46,39,566</u>	<u>8,12,59,62,888</u>

(b) Includes Rs. 52,42,285 on account of cash credit advance from the United Bank of India^a

(c) Opening balances corrected proforma interest by Rs. 15,019.

(d) Opening balance of item No. 4 decreased by Rs. 6,16,00,000 proforma per contra increase to the opening balances of item Nos. 5 and 14 by Rs. 46,26,000 and Rs. 5,69,74,000 respectively.

INTEREST-BEARING OBLIGATIONS OF GOVERNMENT—*concl'd.*

When raised	Balance on the 1st April 1973	Additions during the year	Discharges during the year	Balance on the 31st March 1974
2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.
....	10,21,498	..	..	10,21,498
....	3,64,79,758	54,03,524	3,78,340	4,15,04,942
....	3,12,61,073	83,92,000	14,23,583	3,82,29,490
....	3,300	..	..	3,300
....	12,99,42,331	..	46,80,661	12,52,61,670
....	26,25,000	..	..	26,25,000
....	4,65,037	..	67,026	3,97,411
....	1,82,100	..	..	1,82,100
....	95,80,823	59,77,000	..	1,55,57,823
....	97,59,400	1,00,17,500	2,66,420	1,95,10,480
....	22,13,20,320	2,97,90,024	68,16,630	24,42,93,714
....	8,49,54,27,570	4,48,45,59,409	3,26,52,94,663	9,71,46,92,316

UNFUNDED DEBT

....	37,46,18,409	11,13,52,055	6,37,06,402	42,22,64,002
....	6,80,719	88,026	3,61,033	4,07,712
....	3,56,467	11,400	69,722	2,98,145
....	1,16,30,885	14,18,928	3,67,952	1,26,81,861
....	92,27,572	14,39,552	406	1,06,66,718
....	39,65,14,052	11,43,09,961	6,45,05,575	44,63,18,438
....	8,89,19,41,622	4,59,88,69,370	3,32,98,00,238	10,16,10,10,754

STATEMENT No. 18—DETAILED STATEMENT OF LOANS

Category of loans

1

SECTION Q—LOANS AND ADVANCES BY THE STATE**LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.—****1. Loans to Municipal Corporations and Municipalities—**

(i) Loans to Calcutta Corporation .. .. .	..	..	..	..	..
(ii) Loans under Urban Water Supply and Sanitation Scheme ..	..	..	..	..	..
(iii) Other loans .. .. .	..	..	..	..	..
Total—Loans to Municipal Corporations and Municipalities	..	..	..	..	..

2. Loans to District and Other Local Fund Committees—

(i) Loans to Zilla Parishads .. .. .	..	..	..	..	..
(ii) Other Loans .. .. .	..	..	..	..	..
Total—Loans to District and Other Local Fund Committees	..	..	..	..	..

3. Loans to Co-operative Institutions and Banks—

(1) Loans to Co-operative Land Mortgage Bank .. .. .	..	..	..	..	..
(2) Loans to West Bengal Provincial Co-operative Bank and Multipurpose Society ..	..	..	..	..	..
(3) Loans for Development of Fisheries through Private Farmers and their Co-operatives	..	..	..	..	..
(4) Loans to Agricultural Marketing Society .. .. .	..	..	..	..	..
(5) Loans for re-organisation of Primary Credit Society .. .. .	..	..	..	..	..
(6) Loans to Consumers' Co-operative Societies under Accelerated Programme ..	..	..	..	..	..
(7) Loans for rendering assistance to needy fishermen through Co-operative Societies ..	..	..	..	..	..
(8) Loans under the Scheme for Co-operative Farming Experiments .. .. .	..	..	..	..	..
(9) Loans for rehabilitation of Central Co-operative Bank .. .. .	..	..	..	..	..
(10) Loans to Co-operative Societies for installation of power looms .. .. .	..	..	..	..	..
(11) Loans to Agricultural Marketing Society (Primary) .. .. .	..	..	..	..	..

(a) Opening balances corrected proforma by Rupee one inter-se for rounding.

(x) Excludes Rs.2,29,62,898 advanced to Calcutta Corporation under different schemes which have been shown under "Miscellaneous Loans and Advances" (Item Nos. 17, 23, 34 and 38) and Rs.2,66,667 out of amount under Item No. 48 at pages 144, 146 and pending receipt of final orders about classification from Government.

AND ADVANCES BY GOVERNMENT

Balance on the 1st April 1973	Advance during the year	Total	Repaid during the year	Balance on the 31st March 1974	Interest re- ceived during the year
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	

AND UNION TERRITORY GOVERNMENTS

9,44,53,429	82,00,000	10,26,53,429	1,63,95,440	8,62,57,989(x)	60,97,168
55,57,334(a)	..	55,57,334	..	55,57,334	} (y) 10,15,348
4,43,79,830(a)	79,96,748	5,23,76,578	38,64,094	4,85,12,484	
<u>14,43,90,593</u>	<u>1,61,96,748</u>	<u>16,05,87,341</u>	<u>2,02,59,534</u>	<u>14,03,27,807</u>	<u>71,2,516</u>
2,46,97,633	24,40,401	2,71,38,034	70,286	2,70,67,748	..
6,361	..	6,361	..	6,361	..
<u>2,47,03,994</u>	<u>24,40,401</u>	<u>2,71,44,395</u>	<u>70,286</u>	<u>2,70,74,109</u>	<u>5,438</u>
13,78,569	..	13,78,569	2,41,236	11,37,333	..
1,13,46,995	19,000	1,13,65,995	75,05,133	38,60,862	..
13,98,507	2,31,572	16,30,079	55,744	15,74,335	..
14,52,816	35,156	14,87,972	85,102	14,02,870	..
6,63,183	..	6,63,183	12,430	6,50,753	..
28,61,214	26,400	28,87,614	1,715	28,85,899	..
30,54,789	1,44,343	31,99,132	3,146	31,95,986	..
6,58,230	..	6,58,230	..	6,58,230	..
27,19,680	..	27,19,680	1,51,750	25,67,930	..
57,36,726	-4,50,000	52,86,726	50,110	52,36,616	..
<u>21,50,804</u>	<u>1,20,312</u>	<u>22,71,116</u>	<u>1,36,863</u>	<u>21,34,253</u>	<u>..</u>

(y) Excludes Rs.27,88,044 advanced to Municipalities under Development Schemes which have been shown under "Miscellaneous Loans and Advances" (Item No. 26 at page 146 pending receipt of final orders about classification from Government.

STATEMENT No. 18—DETAILED STATEMENT OF LOANS

Category of loans

1

SECTION Q—LOANS AND ADVANCES BY THE STATE/UNION

LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.—*contd.*3. Loans to Co-operative Institutions and Banks—*concl'd.*

(12) Loans for development of Fishing Societies .. .. .	..	..	..	..	..
(13) Loans for development of Milk Co-operatives .. .. .	..	..	..	..	..
(14) Loans for establishment of Co-operative Cold Storage .. .. .	..	..	..	..	..
(15) Loans to Co-operative Societies for purchase of paddy .. .. .	..	..	..	..	..
(16) Loans to Urban Consumers' Co-operatives .. .. .	..	..	..	..	..
(17) Loans for development of Consumers' Co-operative Society .. .. .	..	..	..	..	..
(18) Loans to Co-operative Societies, Handloom Industry (Silk) .. .. .	..	..	..	..	..
(19) Loans to Co-operative Societies, Handloom Industry .. .. .	..	..	..	..	..
(20) Other Loans .. .. .	..	..	..	..	..
Total—Loans to Co-operative Institutions and Banks .. .. .	..	..	..	..	..

4. Loans and advances under Community Development Programme—

(1) Loans to State Electricity Board .. .. .	..	..	..	..	..
(2) Rural Housing Scheme .. .. .	..	..	..	..	..
(3) Reclamation of Waste Land .. .. .	..	..	..	..	..
(4) Irrigation Schemes .. .. .	..	..	..	..	..
(5) Production Schemes for promotion of Agriculture and Animal Husbandry .. .. .	..	..	..	..	..
(6) Other Loans .. .. .	..	..	..	..	..
Total—Loans and Advances under Community Development Programme .. .. .	..	..	..	..	..

5. Loans and Advances to Displaced Persons—

(1) House Buildings Loans (Rural) .. .. .	..	..	..	..	..
(2) House Buildings Loans (Urban) .. .. .	..	..	..	..	..
(3) Business, Professional, Artisans, etc., Loans (Urban) .. .. .	..	..	..	..	..
(4) Small Traders, Professional Artisans, etc., Loans (Rural) .. .. .	..	..	..	..	..
(5) Loans to Agriculturists (Rural) .. .. .	..	..	..	..	..
(6) Loans to Small Traders (Urban) .. .. .	..	..	..	..	..
(7) Educational loans to students .. .. .	..	..	..	..	..

AND ADVANCES BY GOVERNMENT—*contd.*

Balance on the 1st April 1973	Advance during the year	Total	Repaid during the year	Balance on the 31st March 1974	Interest re- ceived during the year
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	

TERRITORY GOVERNMENTS—*contd.*

25,92,725	..	25,92,725	26,661	25,66,064	..
6,89,854	..	6,89,854	1,201	6,88,653	..
35,10,774	4,50,000	39,60,774	2,744	39,58,030	..
15,18,599	..	15,18,599	..	15,18,599	..
16,99,542	3,70,500	20,70,042	..	20,70,042	..
9,76,506	..	9,76,506	2,994	9,73,512	..
7,46,196	29,700	7,75,896	23,778	7,52,118	..
32,58,612	3,08,000	35,66,612	37,468	35,29,144	..
36,38,954	10,90,487	47,29,441	1,23,293	46,06,148	..
<u>5,20,53,275</u>	<u>23,75,470</u>	<u>5,44,28,745</u>	<u>84,61,368</u>	<u>4,59,67,377</u>	<u>7,84,761</u>
95,72,269	..	95,72,269	..	95,72,269	..
10,68,712	..	10,68,712	9,446	10,59,266	..
90,02,453	..	90,02,453	1,28,351	88,74,102	..
1,82,86,029	..	1,82,86,029	5,27,573	1,77,58,456	..
80,24,520	4,72,585	84,97,105	1,54,705	83,42,400	..
2,71,865	..	2,71,865	1,33,072	1,38,793	..
<u>4,62,25,848</u>	<u>4,72,585</u>	<u>4,66,98,433</u>	<u>9,53,147</u>	<u>4,57,45,286</u>	<u>2,73,347</u>
4,73,23,748	5,59,156	4,78,82,904	7,64,456	4,71,18,448	..
14,02,29,370	5,77,350	14,08,06,720	1,97,304	14,06,09,416	..
2,61,00,559	..	2,61,00,559	1,022	2,60,99,537	..
11,66,430	2,30,000	13,96,430	2,33,583	11,62,847	..
2,37,55,574	6,62,140	2,44,37,714	5,54,167	2,38,83,547	..
83,41,445	14,33,000	97,74,445	1,36,066	96,38,379	..
10,91,697	..	10,91,697	—	10,91,697	..

AND ADVANCES BY GOVERNMENT—*contd.*

Balance on the 1st April 1973	Advance during the year	Total	Repaid during the year	Balance on the 31st March 1974	Interest re- ceived during the year
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	

TERRITORY GOVERNMENTS—*contd.*

27,34,731	..	27,34,731	..	27,34,731	..
1,13,46,147	1,09,365	1,14,55,512	..	1,14,55,512	..
43,56,384	..	43,56,384	7,888	43,48,496	..
16,97,904	..	16,97,904	..	16,97,904	..
6,25,315	..	6,25,315	..	6,25,315	..
9,27,549	4,13,352	13,40,901	2,473	13,38,428	..
<u>26,96,96,853</u>	<u>40,04,363</u>	<u>27,37,01,216</u>	<u>18,96,959</u>	<u>27,18,04,257</u>	<u>2,73,395</u>
31,66,075	-20,87,350(a)	10,78,725	3,86,877	6,91,848	..
16,17,00,289	1,27,91,493	17,44,91,782	30,81,298	17,14,10,484	..
13,34,38,020	1,34,42,987	14,68,81,007	83,46,992	13,85,34,015	..
8,05,832	-8,700(a)	7,97,132	9,175	7,87,957	..
28,02,564	51,90,055	89,92,619	2,08,368	87,84,251	..
10,59,100	6,46,751	17,05,851	34,239	16,71,612	..
..	..	..	24,613	-24,613	..
<u>30,89,71,880</u>	<u>2,99,75,236</u>	<u>33,89,47,116</u>	<u>1,20,91,562</u>	<u>32,18,55,554</u>	<u>18,36,396</u>
36,86,661	..	36,86,661	..	36,86,661	..
4,07,07,403	..	4,07,07,403	..	4,07,07,403	..
1,23,37,000	..	1,23,37,000	..	1,23,37,000	..
17,38,69,694	2,70,64,000	20,09,33,694	..	20,09,33,694	..
1,61,16,293	1,08,94,000	2,70,10,293	..	2,70,10,293	..
..	48,00,000	48,00,000	48,00,000	..	..
..	10,55,118	10,55,118	..	10,55,118	..
..	2,00,000	2,00,000	..	2,00,000	..

STATEMENT No. 18—DETAILED STATEMENT OF LOANS

Category of loans

1

SECTION Q—LOANS AND ADVANCES BY THE STATE/UNION**LOANS TO LOCAL FUNDS, PRIVATE PARTES, ETC.—*contd.*—****7. Loans to Statutory Corporations, Boards and Government Companies—*concl'd.*****Loans to Statutory Boards—****(9) Loans to West Bengal State Electricity Board—**

(a) Under Development Schemes .. .. .	..	..	..	..	..
(b) Under Railway Electrification Scheme .. .. .	..	..	..	..	..
(c) For Electrification of Kalyani Township Scheme .. .. .	..	..	..	..	..
(d) Power loans .. .. .	..	..	..	..	..
(e) For purposes other than Development Schemes .. .. .	..	..	..	..	..
(f) Loans to Kalimpong Electric Supply .. .. .	..	..	..	..	..

(10) Special Advance to Board of Secondary Education

(11) Loans to Calcutta Metropolitan Development Authorities

(12) Loans to Housing Board

Loans to Government Companies—

(13) Loans to Durgapur Chemicals Ltd.

(14) Kalyani Spinning Mills Ltd.

(15) Kalyani Spinning Mills Ltd. for establishment of a second Unit at Habra

(16) Loans to West Bengal Small Industries Corporation Ltd.

(17) Loans to Durgapur Project Ltd.

(18) Loans to Durgapur Projects Ltd. for Water Supply to Coal Mining Machinery Project, Durgapur.

(19) Loans to State Fisheries Development Corporation Ltd.

(20) Loans to West Bengal Dairy and Poultry Development Corporation Ltd.

(21) Loans to Electro Medical Allied Industries

(22) Westinghouse Saxby Farmer

Total—Loans to Statutory Corporations, Boards and Government Companies

(a) Minus figure is due to excess of credit transactions over debit transactions.

(b) Excludes Rs. 64,11,84,682 advanced under different schemes to Calcutta Improvement Trust (Rs. 1,23,84,075 item Nos. 9, 11 and 13) Howrah Improvement Trust (Rs. 2,07,76,159 item Nos. 20, 22, 24 and Rs. 3,66,667 out of amount under item No. 48), Calcutta Metropolitan Water and Sanitation Authority (Rs. 1,41,35,776 item No. 29, 33, 39 and Rs. 2,23,000 out of amount under item No. 48), Durgapur Development Authority

AND ADVANCES BY GOVERNMENT—*contd.*

Balance on the 1st April 1973	Advance during the year	Total	Repaid during the year	Balance on the 31st March 1974	Interest re- ceived during the year
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	

TERRITORY GOVERNMENTS—*contd.*

44,62,64,705	10,70,62,000	55,33,26,705	..	55,33,26,705	..
3,26,44,000	..	3,26,44,000	..	3,26,44,000	..
10,13,370	..	10,13,370	..	10,13,370	..
7,67,96,480	..	7,67,96,480	4,32,000	7,63,64,480	..
13,89,58,909	..	13,89,58,909	..	13,89,58,909	..
-61	..	-61	..	-61(a)	..
5,48,389	..	5,48,389	-	5,48,389	-
2,00,00,000	..	2,00,00,000	-	2,00,00,000	-
50,00,000	40,00,000	90,00,000	..	90,00,000	..
11,90,07,185	1,10,00,000	13,00,07,185	..	13,00,07,185	..
1,53,69,196	16,00,000	1,69,69,196	..	1,69,69,196	..
1,25,98,000	..	1,25,98,000	..	1,25,98,000	..
47,07,638	1,92,000	48,99,638	..	48,99,638	..
24,99,45,814	8,16,75,130	33,16,20,944	1,00,23,733	32,15,97,211	..
35,00,000	..	35,00,000	..	35,00,000	..
11,00,000	3,00,000	14,00,000	..	14,00,000	..
19,69,000	..	19,69,000	..	19,69,000	..
90,000	..	90,000	..	90,000	..
..	59,67,000	59,67,000	..	59,67,000	..
<u>1,37,62,29,676</u>	<u>25,58,09,248</u>	<u>1,63,20,38,924</u>	<u>1,52,55,733</u>	<u>1,61,67,83,191(b)</u>	<u>1,80,75,756</u>

(Rs. 1,56,000 out of amount under item No. 48), Calcutta Port Trust (Rs. 3,20,00,000 item No. 32), Calcutta Tramways Company Ltd. (Rs. 9,33,99,409 item No. 31), National Sugar Mills (Rs. 43,33,323 item No. 7), Westinghouse Saxby Farmer Ltd., (Rs. 2,81,24,000 item No. 36), and Calcutta Metropolitan Development Authority, (Rs. 43,53,76,000 item No. 40), which have been shown under "Miscellaneous Loans and Advances" at pages 144 to 149 pending receipt of final orders about classification from Government.

STATEMENT No. 18—DETAILED STATEMENT OF LOANS

Category of loans

1

SECTION Q—LOANS AND ADVANCES BY THE STATE/UNION

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

8. Miscellaneous Loans and Advances—

(1) Zamindary Embankment Advances under Act II (B.O), 1882	..	..	..	..	..
(2) Cattle Purchase Loans .. .. .	..	..	..	..	..
(3) Loans under the Scheme for increased provision for aid to Industries	..	..	..	..	..
(4) Loans under the Low Income Group Housing Scheme	..	..	..	..	..
(5) House Building Advances to the Flood-affected people	..	..	..	..	..
(6) Loans for Ambar Charka Programme	..	..	..	..	..
(7) Loans to National Sugar Mills Ltd. ..	..	..	..	..	..
(8) Loans for fish production in semi-derelict tanks	..	..	..	..	..
(9) Loans to Calcutta Improvement Trust (Slum Clearance Scheme)	..	..	..	..	..
(10) Loans for Middle Income Group Housing Scheme	..	..	..	..	..
(11) Loans for Gariahata overbridge .. .. .	..	..	..	..	..
(12) Loans for Village Housing Project	..	..	..	..	..
(13) Loans under subsidised Industrial Housing Scheme (Calcutta Improvement Trust)	..	..	..	..	..
(14) Loans under subsidised Industrial Housing Scheme (Private Employers' Project) ..	..	..	..	..	..
(15) Loans for Plantation Labour Housing Scheme	..	..	..	..	..
(16) Establishment of Rural Godowns .. .. .	..	..	..	..	..
(17) Construction and installation of 100 M. G. D. Mechanical Plant at Palta Water Works.	..	..	..	..	..
(18) Loans under Project for Intensive Development of Small Industries in rural areas ..	..	..	..	..	..
(19) Loans to Displaced Goldsmith .. .. .	..	..	..	..	..
(20) Loans to Howrah Improvement Trust for Arterial Sewerage Scheme ..	..	..	..	..	..
(21) Loans to West Bengal Agro-Industries Corporation for Additional Employment Programme.	..	..	..	..	..
(22) Loans to Howrah Improvement Trust for Construction of G. T. Road Bye-pass ..	..	..	..	..	..
(23) Loans to Calcutta Corporation for Water Supply and Drainage Augmentation Scheme.	..	..	..	..	..
(24) Loans to Howrah Improvement Trust for Slum Clearance Scheme	..	..	..	..	..

(a) Opening balance differs from the previous year due to transfer of certain balances within the loans.

AND ADVANCES BY GOVERNMENT—*contd.*

Balance on the 1st April 1973	Advance during the year	Total	Repaid during the year	Balance on the 31st March 1974	Interest re- ceived during the year
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	

TERRITORY GOVERNMENTS—*contd.*

47,62,874	..	47,62,874	..	47,62,874	..
3,69,42,373	38,67,950	4,08,10,323	18,65,651	3,89,44,672	..
2,27,59,548	75,71,140	3,03,30,688	11,29,229	2,92,01,459	..
2,72,56,608	21,28,650	2,93,85,258	3,94,043	2,99,91,215	..
25,95,911	..	25,95,911	13,27,279	12,68,632	..
5,65,000	..	5,65,000	4,965	5,60,035	..
43,34,871	..	43,34,871	1,548	43,33,323	..
4,77,755	..	4,77,755	44,703	4,33,052	..
75,13,016	..	75,13,016	3,27,900	71,85,116	..
1,28,54,376	19,67,000	1,48,21,376	12,05,845	1,36,15,531	..
37,91,796	..	37,91,796	2,09,297	35,82,499	..
12,94,247	..	12,94,247	1,996	12,92,251	..
21,94,716(a)	..	21,94,716	78,316	21,16,400	..
10,76,803	..	10,76,803	23,539	10,53,264	..
26,72,556(a)	62,000	27,34,556	17,702	27,16,854	..
18,89,968	..	18,89,968	..	18,89,968	..
19,12,000(a)	..	19,12,000	..	19,12,000	..
16,04,000	..	16,04,000	..	16,04,000	..
39,71,270	..	39,71,270	10,751	39,60,519	..
1,09,76,000	..	1,09,76,000	..	1,09,76,000	..
..	16,25,000	16,25,000	..	16,25,000	..
87,82,000	..	87,82,000	55,981	87,26,019	..
1,80,40,727	..	1,80,40,727	..	1,80,40,727	..
7,07,474	..	7,07,474	..	7,07,474	..

STATEMENT No. 18—DETAILED STATEMENT OF LOANS

Category of loans

1

SECTION Q—LOANS AND ADVANCES BY THE STATE/UNION**LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.—*contd.*****8. Miscellaneous Loans and Advances—*contd.***

(25) National Scholarship Scheme .. .. .	..	..	..	..
(26) Loans under Urban Water Supply and Sanitation Scheme .. .. .	..	..	..	..
(27) Loans to Indian Repatriates from Burma .. .. .	..	..	..	..
(28) Loans for Emergency Water Supply Scheme .. .. .	..	..	..	..
(29) Loans to Calcutta Metropolitan Water and Sanitation Authority .. .. .	..	..	..	..
(30) Loans for setting up units for Processing Agricultural Produces .. .. .	..	..	..	..
(31) Loans to Calcutta Tramways Company, Ltd. .. .. .	..	..	..	..
(32) Loans for Construction of Second Bridge over Hooghly River .. .. .	..	..	..	..
(33) Loans for remodelling of 60-inches Tallah-Palta Water Main .. .. .	..	..	..	..
(34) Loans under Slum Clearance Scheme, Calcutta Corporation (Centrally-Sponsored Scheme).	..	..	..	..
(35) Loans under Agricultural Credit Stabilisation Fund .. .. .	..	..	..	..
(36) Loans to Westinghouse Saxby Farmer Ltd. .. .. .	..	..	..	..
(37) Loans for Dug Wells .. .. .	..	..	..	..
(38) Loans to Calcutta Corporation for removal of garbage .. .. .	..	..	..	..
(39) Loans for Cossipore-Chitpur Drainage and Sewerage Scheme .. .. .	..	..	..	..
(40) Loans to Calcutta Metropolitan Development Authority .. .. .	..	..	..	..
(41) Loans to Large and Medium Industries (Development) Scheme .. .. .	..	..	..	..
(42) Loans for manufacture of X-Ray Machines .. .. .	..	..	..	..
(43) Loans to cultivators for Mulberry Cultivation .. .. .	..	..	..	..
(44) Loans for supplies of Indigenous Machinery on hire purchase basis .. .. .	..	..	..	..
(45) Closed and Sick Industries—Large and Medium Industries—Loans for revival of Sick Mills and other Industries.	..	..	..	..
(46) West Bengal Small Industries Corporation .. .. .	..	..	..	..
(47) Calcutta Metropolitan District Development Scheme .. .. .	..	..	..	..

AND ADVANCES BY GOVERNMENT—*contd.*

Balance on the 1st April 1973	Advance during the year	Total	Repaid during the year	Balance on the 31st March 1974	Interest re- ceived during the year
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	

TERRITORY GOVERNMENTS—*contd.*

2,12,78,752	15,20,157	2,27,98,909	76,728	2,27,22,181	..
25,44,908	8,00,000	33,44,908	5,56,864	27,88,044	..
99,85,110	4,99,470	1,04,84,580	775	1,04,83,805	..
1,74,55,536	..	1,74,55,536	8,04,198	1,66,51,338	..
62,12,776	12,00,000	74,12,776	..	74,12,776	..
11,25,000	..	11,25,000	..	11,25,000	..
7,93,99,409	1,40,00,000	9,33,99,409	..	9,33,99,409	..
3,20,00,000	..	3,20,00,000	..	3,20,00,000	..
60,00,000	..	60,00,000	..	60,00,000	..
16,80,097	..	16,80,097	..	16,80,097	..
18,46,000	1,25,000	19,71,000	180	19,70,870	..
2,66,00,000	15,24,000	2,81,24,000	..	2,81,24,000	..
17,40,072	1,68,084	19,08,156	4,187	19,03,969	..
10,63,407	..	10,63,407	..	10,63,407	..
5,00,000	..	5,00,000	..	5,00,000	..
40,03,76,000	3,50,00,000	43,53,76,000	..	43,53,76,000	..
19,80,000	51,00,000	70,80,000	19,80,000	51,00,000	..
11,85,000	..	11,85,000	..	11,85,000	..
24,76,524	..	24,76,524	17,487	24,59,037	..
26,38,000	..	26,38,000	..	26,38,000	..
1,45,00,000	..	1,45,00,000	1,29,20,000	15,80,000	..
	1,01,06,000	1,01,06,000	..	1,01,06,000	..
	11,16,00,000	11,16,00,000	..	11,16,00,000	..

STATEMENT No. 18—DETAILED STATEMENT OF LOANS

Category of loans

1

SECTION Q—LOANS AND ADVANCES BY THE STATE/UNION**LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.—concl'd.****8. Miscellaneous Loans and Advances—concl'd.—**

(48) Other Loans

(49) Scheme for Working Capital to Weavers (Cotton)

(50) Loans to West Bengal State Textile Corporation

(51) Development of Handloom Industry—Other Loans

Loans under Intensive Food Production Scheme—

(52) Other Loans

Rehabilitation Scheme—

(53) Loans to Artisans

University and College Education—

(54) Other Loans

Secondary Education—

(55) Other Loans

Educational Institutions—

(56) Loans to Educational Institutions

Total—Miscellaneous Loans and Advances**Total—Loans to Local Funds, Private Parties, etc.****9. Loans to Government Servants—**

(1) House Building Advances

(2) Advances for purchase of motor conveyances

(3) Advances for purchase of other conveyances

(4) Passage Advances

(5) Other Advances

Total Loans to Government Servants**Total—Loans and Advances by the State/Union Territory Governments**

AND ADVANCES BY GOVERNMENT—*contd.*

Balance on the 1st April 1973	Advance during the year	Total	Repaid during the year	Balance on the 31st March 1974	Interest re- ceived during the year
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dr.				Dr.	

TERRITORY GOVERNMENTS—*concl'd.*

74,50,611	4,70,76,380	5,45,26,991	5,08,545	5,40,18,446	..
17,55,598	6,500	17,62,098	62,367	16,99,731	..
..	1,49,00,000	1,49,00,000	..	1,49,00,000	..
14,62,718	1,50,000	16,12,718	45,962	15,66,756	..
8,07,556	..	8,07,556	1,545	8,06,011	..
34,91,912	..	34,91,912	36,494	34,55,418	..
6,39,862	50,000	6,89,862	13,279	6,76,583	..
6,87,723	57,500	7,45,223	35,323	7,09,900	..
92,70,911	-1,30,314	91,40,597	..	91,40,597	..
83,71,29,371	26,19,74,517	1,09,91,03,888	2,37,62,629	1,07,53,41,259	48,71,586
3,05,44,01,490	57,32,48,568	3,62,76,50,058	8,27,51,218	3,54,48,98,840	3,32,33,195
2,06,95,509	39,14,718	2,46,10,227	28,45,098	2,17,65,129	..
12,26,447	2,94,173	15,20,620	4,68,922	10,51,718	..
2,41,299	13,62,927	16,04,226	18,39,671	-2,35,445	..
49,541	40,50,894	41,00,435	1,09,336	39,91,099	..
1,80,99,509	88,74,895	2,69,74,464	46,32,577	2,23,41,887	..
4,03,12,365	1,24,97,607	5,88,09,972	98,95,584	4,89,14,388	1,26,629
3,09,47,13,855	59,17,46,175	3,68,64,60,030	9,26,46,802	3,59,38,13,228	3,33,59,824

**STATEMENT No. 18—DETAILED STATEMENT OF LOANS
AND ADVANCES BY GOVERNMENT—concl'd.**

Details of Loans under Development Schemes are given below :—

Major and Minor Heads of Account	Amount Rs.
Loans to Local Funds, Private Parties, etc.—	
1. Loans to Co-operative Institutions and Banks	18,18,309
2. Loans to Statutory Corporations, Boards and Government Companies	12,35,54,000
3. Miscellaneous Loans and Advances	22,14,18,073
Total ..	34,67,90,382

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

SINKING FUND

	Rs.		Rs.
Balance on the 1st April 1973	50,33,27,542	Amount transferred to Miscellaneous Government Account	..
Amount Appropriated from Revenue	7,27,33,000	Balance on the 31st March 1974	(a)58,37,51,755
Interest on Investments ..	76,91,213		
	<hr/>		<hr/>
Total ..	58,37,51,755	Total ..	58,37,51,755
	<hr/>		<hr/>

INVESTMENT ACCOUNT

Balance on the 1st April 1973	13,24,78,920	Amount realised ..	76,89,600
Amount invested ..	2,77,39,600	Balance on the 31st March 1974	(b)15,25,28,920
	<hr/>		<hr/>
Total ..	16,02,18,520	Total ..	(b)16,02,18,520

(a) Loanwise details of the transactions are given in annexure.

(b) Loanwise details of the transactions are given in succeeding pages.

STATEMENT No. 19—STATEMENT SHOWING THE

Description of Loan

1

Sinking Funds—

4 per cent. West Bengal Loan, 1967	..	..	..	..	..
4 per cent. West Bengal Loan, 1968	..	..	..	..	..
4 per cent. West Bengal Loan, 1969	..	..	..	..	..
4½ per cent. West Bengal Loan, 1970	..	..	..	..	..
4 per cent. West Bengal Loan, 1971	..	..	..	..	..
4½ per cent. West Bengal Loan, 1972	..	..	..	..	..
4½ per cent. West Bengal Loan, 1974	..	..	..	..	..
4½ per cent. West Bengal Loan, 1976	..	..	..	..	..
5½ per cent. West Bengal Loan, 1977	..	..	..	..	..
5½ per cent. West Bengal Loan, 1978	..	..	..	..	..
5½ per cent. West Bengal Loan, 1979	..	..	..	..	..
5½ per cent. West Bengal Loan, 1980	..	..	..	..	..
5½ per cent. West Bengal Loan, 1981	..	..	..	..	..
5½ per cent. West Bengal Loan, 1982	..	..	..	..	..
5½ per cent. West Bengal Loan, 1983	..	..	..	..	..
5½ per cent. West Bengal Loan, 1984	..	..	..	..	..

Depreciation Funds—

4 per cent. West Bengal Loan, 1967	..	..	..	..	..
4 per cent. West Bengal Loan, 1968	..	..	..	..	..
4 per cent. West Bengal Loan, 1969	..	..	..	..	..
4½ per cent. West Bengal Loan, 1970	..	..	..	..	..
4 per cent. West Bengal Loan, 1971	..	..	..	..	..
4½ per cent. West Bengal Loan, 1972	..	..	..	..	..
4½ per cent. West Bengal Loan, 1974	..	..	..	..	..
4½ per cent. West Bengal Loan, 1976	..	..	..	..	..
5½ per cent. West Bengal Loan, 1977	..	..	..	..	..
5½ per cent. West Bengal Loan, 1982	..	..	..	..	..
5½ per cent. West Bengal Loan, 1983	..	..	..	..	..
5½ per cent. West Bengal Loan, 1984	..	..	..	..	..

Grand Total ..

DETAILS OF EARMARKED BALANCES—*contd.*

Sinking Fund Investment Account					Remarks	
Balance on the 1st April, 1973	Purchase of Securities	Total	Sale of Securities	Balance on the 31st March, 1974	Face-value	Market value
2	3	4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,63,91,275	..	1,63,91,275	..	1,63,91,275	1,68,40,000	1,68,00,325
1,66,00,500	..	1,66,00,500	..	1,66,00,500	1,70,40,000	1,65,02,720
2,01,87,100	..	2,01,87,100	..	2,01,87,100	2,05,40,000	2,04,66,645
1,68,74,225	..	1,68,74,225	26,89,600	1,41,84,625	1,45,50,000	1,45,41,826
89,90,612	..	89,90,612	..	89,90,612	93,42,500	93,11,401
1,61,43,250	..	1,61,43,250	40,00,000	1,21,43,250	1,24,60,000	1,24,08,150
48,76,011	..	48,76,011	..	48,76,011	49,60,000	49,48,420
22,69,000	..	22,69,000	..	22,69,000	31,04,000	30,95,285
19,63,080	..	19,63,080	..	19,63,080	19,90,000	19,93,235
23,44,592	..	23,44,592	..	23,44,592	23,70,000	23,74,030
..	39,80,000	39,80,000	..	39,80,000	40,00,000	39,86,000
34,82,500	39,80,000	74,62,500	..	74,62,500	75,00,000	74,75,500
39,80,000	.. 39,80,000	79,60,000	..	79,60,000	80,00,000	79,74,000
39,80,000	39,80,000	79,60,000	..	79,60,000	80,00,000	79,74,000
..	66,69,600	66,69,600	..	66,69,600	66,69,600	66,82,790
..	40,00,000	40,00,000	..	40,00,000	40,00,000	40,01,000
16,72,050	..	16,72,050	..	16,72,050	17,00,000	16,94,150
26,01,800	..	26,01,800	..	26,01,800	26,40,000	26,28,510
26,59,630	..	26,59,630	..	26,59,630	26,86,000	26,68,889
29,12,615	..	29,12,615	5,00,000	24,12,615	24,21,100	24,00,739
19,00,500	..	19,00,500	..	19,00,500	19,20,000	19,14,180
12,76,090	..	12,76,090	5,00,000	7,76,090	7,88,000	7,84,222
7,78,590	..	7,78,590	..	7,78,590	7,88,000	7,84,222
2,95,500	..	2,95,500	..	2,95,500	3,00,000	3,00,000
,00,000	..	1,00,000	..	1,00,000	1,00,000	99,250
2,00,000	..	2,00,000	..	2,00,000	2,00,000	1,98,500
..	6,50,000	6,50,000	..	6,50,000	6,50,000	6,49,375
..	5,00,000	5,00,000	..	5,00,000	5,00,000	5,00,500
13,24,78,920	2,77,39,600	16,02,18,520	76,89,600	15,25,28,920	15,69,79,200	15,51,60,864

**STATEMENT No. 19—STATEMENT SHOWING THE
OTHER FUNDS AND**

Name of Reserve Fund or Deposit Accounts

1

1. Depreciation Reserve Fund of Government Bus Service	..	..	..	..	..
2. Reserve Fund—Transport	..	..	..	..	..
3. Depreciation Reserve Fund—Electricity	..	..	..	..	..
4. Deposits of State Transport Corporations—					
(i) Deposits of Calcutta State Transport Corporation	..	..	..	..	..
(ii) Deposits of North Bengal State Transport Corporation	..	..	..	..	..
5. Deposits of the State Electricity Board	..	..	..	..	..
6. Deposits of Durgapur Projects Limited—Depreciation Reserve Fund				..	..
7. West Bengal Famine Insurance Fund	..	..	..	..	..
8. General Reserve Fund of Cooch Behar	..	..	..	..	..
9. State Co-operative Development Fund	..	..	..	..	..
10. Fund for Improvement of Milk Supply	..	..	..	..	..
11. Depreciation/Renewal Reserve of Government Non-Commercial Undertakings—Government Presses					
12. State Agricultural Credit Relief and Guarantee Fund	..	..	..	..	..
13. Fund for promotion of education amongst educationally backward classes	..	..	..	..	..
14. Subventions from the Central Road Fund	..	..	..	..	..
15. Deposit Account of grants made by the Indian Central Jute Committee	..	..	..	..	..
16. Deposit Account of grants made by the Indian Council of Agricultural Research				..	..
17. Deposit Account of grants made by the Indian Central Sugarcane Committee				..	..
18. Deposit Account of grants made by the Indian Central Oilseeds Committee	..	..	..	..	..
19. Deposit Account of grants made by the Central Tea Board	..	..	..	..	..
20. Deposit Account of grants made by the University Grants Commission	..	..	..	..	..
21. Deposit Account of grants made by the Council of Scientific and Industrial Research	..	..	..	..	..
22. Deposit Account of grants made by the Indian Central Arecanut Committee	..	..	..	..	..
23. Deposit Account of grants made by the Indian Central Coconut Committee	..	..	..	..	..
24. Deposit Account of grants made by the Indian Central Tobacco Committee	..	..	..	..	..
25. Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions.					

DETAILS OF EARMARKED BALANCES—*contd.*DEPOSIT ACCOUNTS—*contd.*

Balance on the 1st April 1973			Balance on the 31st March 1974		
Cash	Investment	Total	Cash	Investment	Total
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37,76,486	..	37,76,486	37,76,486	..	37,76,486
2,07,744	..	2,07,744	2,08,775	..	2,08,775
5,72,800	..	5,72,800	5,72,800	..	5,72,800
2,66,86,464	..	2,66,86,464	3,41,10,564	..	3,41,10,564
23,737	..	23,737	23,737	..	23,737
49,78,400	..	49,78,400	49,78,400	..	49,78,400
1,00,00,000	..	1,00,00,000	1,00,00,000	..	1,00,00,000
8,93,618	20,06,850	29,00,468	9,88,351	20,05,600	29,93,951
1,38,44,900	9,57,098	1,48,01,998	1,30,35,150	9,57,098	1,39,92,248
91,361	..	91,361	1,00,361	..	1,00,361
65,41,901	..	65,41,901	65,41,901	..	65,41,901
24,55,553	..	24,55,553	24,54,899	..	24,54,899
16,61,000	..	16,61,000	17,06,000	..	17,06,000
11,62,138	..	11,62,138	12,50,242	..	12,50,242
33,11,202	..	33,11,202	33,11,202	..	33,11,202
18,191	..	18,191	18,191	..	18,191
23,60,051	..	23,60,051	54,31,070	..	54,31,070
1,18,270	..	1,18,270	1,18,270	..	1,18,270
63,137	..	63,137	63,137	..	63,137
1,18,124	..	1,18,124	1,18,124	..	1,18,124
6,11,664	..	6,11,664	4,67,377	..	4,67,377
167	..	167	167	..	167
87,564	..	87,564	87,564	..	87,564
3,70,861	..	3,70,861	3,70,861	..	3,70,861
6,780	..	6,780	6,780	..	6,780
7,87,595	..	7,87,595	7,87,595	..	7,87,595

**STATEMENT No. 19—STATEMENT SHOWING THE
OTHER FUNDS AND**

Name of Reserve Fund or Deposit Accounts

1

26	Deposit Account of grants made by the National Co-operative Development Corporation			
27.	Deposit Account of grants in connection with execution of Research Project at Central Research Station, Haringhata.			
28.	Deposit Account of grants made by the National Council of Educational Research and Training.			
29.	Deposit Account of grants made by the Flood Relief Committee .. .. .	..	..	..
30.	Deposit on Account of Central transactions in Non-Bank Treasuries and Sub-Treasuries			
31.	Deposit Account of grants out of Ford Foundation Fund for giving loans to Artisans ..			..
32.	Deposit Account of grants from the Wheat Associates of U.S.A. .. .. .	..	..	..
33.	Deposit Account of grants made by the Indian Council of Medical Research .. .. .	..	..	..
34.	Deposit Account of grants made by the Indian Central Spices and Cashewnut Committee			
35.	Private Donation and Contribution Fund .. .. .	..	..	..
36.	Deposit Account of grants made by Food for India Foundation, Netherlands			..
	Total			..

DETAILS OF EARMARKED BALANCES—*concl'd.*DEPOSIT ACCOUNT—*concl'd.*

Balance on the 1st April 1973			Balance on the 31st March 1974		
Cash	Investment	Total	Cash	Investment	Total
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,72,89,488	..	1,72,89,488	1,83,26,188	..	1,83,26,188
10,46,154	..	10,46,154	14,37,154	..	14,37,154
3,31,258	..	3,31,253	3,31,252	..	3,31,252
10,102	..	10,102	10,102	..	10,102
-35,45,637	..	-35,45,637	-28,43,923	..	-28,43,923
25,000	..	25,000	25,000	..	25,000
3,04,334	..	3,04,334	3,27,082	..	3,27,082
5,40,732	..	5,40,732	5,40,732	..	5,40,732
19,009	..	19,009	19,009	..	19,009
2,00,000	..	2,00,000	2,00,000	..	2,00,000
2,05,161	..	2,05,161	2,05,161	..	2,05,161
8,71,75,304	29,83,948	10,01,39,252	10,91,05,761	29,82,698	11,20,88,459

ANNEXURE TO
SINKING FUNDS FOR

Description of loans

1

Sinking Funds—

3½ per cent. West Bengal Loan, 1962	..	..	..	..	..
4 per cent. West Bengal Loan, 1963	..	..	..	..	..
4 per cent. West Bengal Loan, 1964	..	..	..	..	..
4 per cent. West Bengal Loan, 1967	..	..	..	..	..
4 per cent. West Bengal Loan, 1968	..	..	..	..	..
4 per cent. West Bengal Loan, 1969	..	..	..	..	..
4½ per cent. West Bengal Loan, 1970	..	..	..	..	..
4 per cent. West Bengal Loan, 1971	..	..	..	..	..
4½ per cent. West Bengal Loan, 1972	..	..	..	..	..
4½ per cent. West Bengal Loan, 1974	..	..	..	..	..
4½ per cent. West Bengal Loan, 1976	..	..	..	..	..
5½ per cent. West Bengal Loan, 1977	..	..	..	..	..
5½ per cent. West Bengal Loan, 1978	..	..	..	..	..
5½ per cent. West Bengal Loan, 1979	..	..	..	..	..
5½ per cent. West Bengal Loan, 1980	..	..	..	..	..
5½ per cent. West Bengal Loan, 1981	..	..	..	..	..
5½ per cent. West Bengal Loan, 1982	..	..	..	..	..
5½ per cent. West Bengal Loan, 1983	..	..	..	..	..
5½ per cent. West Bengal Loan, 1984	..	..	..	..	..
Loans from the Life Insurance Corporation of India	..	..	..	..	..

Total ..

STATEMENT No. 19

AMORTISATION OF LOANS.

Balance on the 1st April, 1973	Amount appropriated from revenue	Interest on investments	Total	Amount transferred to Miscellaneous Government Account on maturity of loans	Balance on the 31st March, 1974
2.	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,89,030	..	..	1,39,080	..	1,39,030
6,10,540	..	..	6,10,540	..	6,10,540
9,89,011	..	..	9,89,011	..	9,89,011
6,48,37,257	..	8,88,575	6,57,25,832	..	6,57,25,832
5,89,03,843	..	8,96,200	5,98,00,043	..	5,98,00,043
98,61,500	..	10,67,375	1,09,28,875	..	1,09,28,875
55,55,239	..	8,52,509	64,08,748	..	64,08,748
88,87,263	..	4,87,819	93,75,082	..	93,75,082
33,85,225	..	7,52,350	41,37,575	..	41,37,575
4,28,33,204	53,74,000	2,65,600	4,84,72,804	..	4,84,72,804
3,26,78,155	49,54,000	1,75,480	3,78,07,635	..	3,78,07,635
2,81,59,216	47,77,000	1,14,425	3,30,50,641	..	3,30,50,641
2,03,92,238	38,97,000	1,36,275	2,44,25,513	..	2,44,25,513
2,14,70,905	49,49,000	1,00,000	2,65,19,905	..	2,65,19,905
1,73,60,333	47,10,000	4,75,663	2,25,45,996	..	2,25,45,996
1,76,83,667	62,56,000	1,00,000	2,40,39,667	..	2,40,39,667
1,14,90,417	59,47,000	1,02,875	1,75,40,292	..	1,75,40,292
72,13,000	75,76,000	3,70,602	1,51,57,602	..	1,51,57,602
..	65,82,000	1,60,556	67,42,556	..	67,42,556
8,96,000	..	..	8,96,000	..	8,96,000
85,33,46,043	5,50,20,000	69,47,304	41,53,13,347	..	41,53,13,347

ANNEXURE TO
SINKING FUNDS FOR

Description of loans

1

Depreciation Funds—

3½ per cent. West Bengal Loan, 1962	..	..	..	..	..
4 per cent. West Bengal Loan, 1963	..	..	..	..	..
4 per cent. West Bengal Loan, 1964	..	..	..	..	..
4 per cent. West Bengal Loan, 1967	..	..	..	..	..
4 per cent. West Bengal Loan, 1968	..	..	..	..	..
4 per cent. West Bengal Loan, 1969	..	..	..	..	..
4½ per cent. West Bengal Loan, 1970	..	..	..	..	..
4 per cent. West Bengal Loan, 1971	..	..	..	..	..
4½ per cent. West Bengal Loan, 1972	..	..	..	..	..
4½ per cent. West Bengal Loan, 1974	..	..	..	..	..
4½ per cent. West Bengal Loan, 1976	..	..	..	..	..
5½ per cent. West Bengal Loan, 1977	..	..	..	..	..
5½ per cent. West Bengal Loan, 1978	..	..	..	..	..
5½ per cent. West Bengal Loan, 1979	..	..	..	..	..
5½ per cent. West Bengal Loan, 1980	..	..	..	..	..
5½ per cent. West Bengal Loan, 1981	..	..	..	..	..
5½ per cent. West Bengal Loan, 1982	..	..	..	..	..
5½ per cent. West Bengal Loan, 1983	..	..	..	..	..
5½ per cent. West Bengal Loan, 1984	..	..	..	..	..

Total ..

Grand Total ..

STATEMENT No. 19—*concl'd.*AMORTISATION OF LOANS—*concl'd.*

Balance on the 1st April, 1973	Amount appropriated from revenue	Interest on investments	Total	Amount transferred to Miscellaneous Government Account on maturity of loans	Balance on the 31st March, 1974
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
33,490	..	..	33,490	..	33,490
79,640	..	..	79,640	..	79,640
1,51,605	..	..	1,51,605	..	1,51,605
1,73,55,375	..	89,750	1,74,45,125	..	1,74,45,125
1,64,46,775	..	1,32,050	1,65,78,825	..	1,65,78,825
1,13,74,822	..	1,38,085	1,15,12,907	..	1,15,12,907
1,15,41,307	..	1,31,702	1,16,73,009	..	1,16,73,009
1,67,05,030	..	96,400	1,68,01,430	..	1,68,01,430
1,48,76,860	..	52,555	1,49,29,415	..	1,49,29,415
1,28,04,845	16,55,000	41,930	1,45,01,775	..	1,45,01,775
98,28,250	15,26,000	16,500	1,13,70,750	..	1,13,70,750
85,02,625	14,78,000	5,750	99,86,375	..	99,86,375
61,09,000	12,05,000	..	73,14,000	..	73,14,000
67,17,000	15,52,000	..	82,69,000	..	82,69,000
56,36,000	15,90,000	..	72,26,000	..	72,26,000
57,50,000	21,03,000	..	78,53,000	..	78,53,000
37,18,875	19,92,000	8,625	57,19,500	..	57,19,500
23,50,000	24,67,000	17,437	48,34,437	..	48,34,437
..	21,45,000	13,125	21,58,125	..	21,58,125
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
14,99,81,499	1,77,13,000	7,43,909	16,84,38,408	..	16,84,38,408
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
50,33,27,542	7,27,33,000	76,91,213	58,37,51,755	..	58,37,51,755
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

APPENDIX I

[Vide Foot-note (b) on page 13]

DETAILS OF EXPENDITURE MET OUT OF CONTINGENCY FUND IN
1973-74 AND NOT RECOUPED TO THE FUND TILL THE CLOSE OF
THE YEAR

Head of Account	Amount Rs.
Social and Developmental Services—	
Education	82,286
Industries	1,21,934
Miscellaneous Social and Developmental Organisations	1,44,393
Public Works (Including Roads) and Schemes of Miscellaneous Public Improvements—	
Public Works	3,070
Miscellaneous—	
Miscellaneous	1,00,000
Capital Account of Public Works (Including Roads) and Schemes of Miscellaneous Public Improvements Outside the Revenue Account—	
Capital Outlay on Public Works	10,718
Total ..	4,62,401

APPENDIX IA

(Vide Foot-note (a) on page 12)

DETAILS OF EXPENDITURE MET OUT OF CONTINGENCY FUND IN EARLIER YEAR AND RECOUPED TO THE FUND DURING 1973-74.

Head of Account	Year of advance	Amount Rs.
Social and Developmental Services—		
Education	} 1970-71	40,000
		1972-73	7,590
Agriculture	1969-70	47,000
Miscellaneous Capital Accounts Outside the Revenue Account—		
Capital Outlay on Schemes of Government Trading ..	} 1971-72	30,280
		1972-73	3,975
	Total ..	1,28,845

APPENDIX

(Referred to in note 2)

STATEMENT OF INVESTMENTS AND

	1971-72		
	No. of concerns	Up to date Investment	Dividend/ Interest received
1	2	3	4
(In lakhs of rupees.)			
(i) Statutory Corporation ..	2	60.77	..
(ii) Government Companies ..	14	21,91.19	..
(iii) Banks ..	1	5.71	..
(iv) Joint Stock Companies and Partnerships	7	63.32	0.07
(v) Co-operative ..	1,883	8,08.22(b)	3.07(a)

(a) Complete information not received from departmental officers.

(b) Excludes Rs. 2.81 lakhs the details of which are under investigation

II

at page 19)

DIVIDEND/INTEREST RECEIVED

1972-73			1973-74		
No. of concerns	Up to date Investment	Dividend/ Interest received	No. of concerns	Up to date Investment	Dividend/ Interest received
5	6	7	8	9	10
	(In lakhs of rupees)			(In lakhs of rupees)	
3	92.77	..	2	72.77	1.23
15	21,95.09	..	21	25,51.94	..
1	5.71	0.42	1	5.71	1.27
7	63.32	..	7	63.32	0.10
1884	10,54.06(b)	3.21(b)	1,884(a)	12,51.76	2.13(a)

Note.—Investment in the West Bengal State Textile Corporation, a Government Company during the year 1972-73 was shown under the category Statutory Corporations.

APPENDIX III

(Referred to in sub-paragraph 2 of explanatory note 2 under statement No. 8)

DETAILS/INFORMATION AWAITED FROM TREASURY OFFICERS FOR
RECONCILIATION OF BALANCES

Head of Account	Earliest year to which the difference relates	Amount of difference
1	2	3
		Rs.
Q—Loans and Advances by the State/Union Governments—		
Loans to Local Funds, Private Parties, etc.—		
1. Loans to Municipal Corporations and Municipalities ..	1971-72 ..	81,33,403
2. Loans to Displaced Persons—		
(i) House Building Loans (Rural)	1967-68 ..	2,56,70,784
(ii) House Building Loans (Urban)	1967-68 ..	1,34,11,291
(iii) Small Traders, Professional, Artisans, etc., Loans (Rural).	1967-68 ..	1,12,56,933
(iv) Business, Professional, Artisans, etc., Loans (Urban)	1967-68 ..	1,30,13,948
(v) Loans to Agriculturists	1967-68 ..	73,21,302
(vi) Loans to Educational Institutions	1969-70 ..	38,847
(vii) Loans to Industrialists	1970-71 ..	99,864
(viii) Loans to Municipalities	1970-71 ..	6,84,638
3. Advances to Cultivators—		
(i) Loans under Agriculturists' Loans Act, 1884 ..	1970-71 ..	2,49,16,977
(ii) Loans under Land Improvement Act, 1883 ..	1970-71 ..	23,34,804
(iii) Loans under the Scheme for distribution of Chemical Fertilisers.	1970-71 ..	4,01,44,293
4. Loans to Statutory Corporations, Boards and Government Companies—		
Loans to West Bengal State Electricity Board ..	1970-71 ..	1,00,41,991
5. Miscellaneous Loans and Advances—		
(i) Cattle Purchase Loans	1970-71 ..	42,432
(ii) Loans for subsidised Industrial Housing Scheme ..	1970-71 ..	12,238
(iii) Loans for Emergency Water Supply Scheme ..	1970-71 ..	1,18,98,671
(iv) Loans to Calcutta Corporation for Slum Clearance Scheme.	1971-72 ..	5,76,569

APPENDIX III—concl'd.

(Referred to in sub-paragraph 2 of explanatory note 2 under statement No. 8)

DETAILS/INFORMATION AWAITED FROM TREASURY OFFICERS FOR RECONCILIATION OF BALANCES—concl'd.

Head of Account	Earliest year to which the difference relates	Amount of difference
1	2	3
		Rs.
Q—Loans and Advances by the State/Union Governments—		
Loans to Local Funds, Private Parties—concl'd.		
(vi) Loans to Howrah Improvement Trust for construction of Storm Water Drainage.	1971-72 ..	76,838
(vii) Loans to Calcutta Corporation for Water Supply and Drainage Augmentation Scheme.	1969-70 ..	1,71,14,914
R—Loans to Government Servants—		
(i) Other Conveyance Advances	1969-70 ..	21,06,923
(ii) House Building Advances	1967-68 ..	1,81,06,076
(iii) Other Advances	1971-72 ..	44,14,072
T—Deposits and Advances—Part II—Deposits not bearing interest—		
1. Other Deposit Accounts—Deposits of Local Funds—		
(i) Calcutta State Transport Corporation Fund	1972-73 ..	4,10,99,299
(ii) Zilla Parishad Fund	1966-67 ..	12,84,195
2. Departmental and Judicial Deposits—Civil Deposits—		
(i) Civil Courts' Deposits	1970-71 ..	18,13,002
(ii) Deposit on account of cost price of Liquor, Ganja and Bhang.	1968-69 ..	7,26,749

APPENDIX IV

(Referred to in sub-paragraph of explanatory note 2 under statement No. 8)

CASES WHERE THE VERIFICATION AND ACCEPTANCE OF BALANCES
FOR LARGE AMOUNTS HAVE BEEN UNDULY DELAYED

Head of Account	No. of accept- ances awaited	Year from which awaited	Balances of these items on the 31st March 1974
1	2	3	4
(In lakhs of rupees)			
O—Public Debt—			
1. III—Loans from the Central Government	58	1969-70	8,12,59.63
Q—Loans and Advances by the State/Union Territory Govern- ments— Loans to Local Funds, Private Parties, etc.—			
1. Loans to Municipal Corporations and Municipalities—			
(i) Loans to Calcutta Corporation	14	1965-66	8,62.58
(ii) Loans to Municipalities	515	1964-65	5,40.70
2. Loans to District and Other Local Funds Committees ..	178	1962-63	2,70.74
3. Loans to Co-operative Institutions and Bank—			
(i) Loans for establishment of Co-operative Cold Storage	2	1972-73	39.58
(ii) Loans to Agricultural Marketing Society	1	1972-73	14.03
(iii) Loans to Consumer Co-operative under accelerated programme.	1	1972-73	32.96
(iv) Loans to Co-operative for Installation of Power Looms.	2	1972-73	52.37
(v) Loans to Agricultural Marketing Society (Primary)	2	1972-73	21.34
(vi) Loans to Co-operative Societies, Handloom Industry	1	1972-73	35.29
(vii) Loans to Co-operative Societies, Handloom Industry (Silk).	3	1973-74	7.52
(viii) Loans for Development of Fishing Societies	1	1972-73	25.66
(ix) Loans for rehabilitation of Central Co-operative Bank.	1	1972-73	25.68
4. Loans and Advances under Community Development Programme—			
(i) Rural Housing Scheme	2	1972-73	10.59
(ii) Loans to State Electricity Board	3	1972-73	95.72
(iii) Reclamation of Waste Land	2	1972-73	88.74
(iv) Production Scheme for promotion of Agriculture and Animal Husbandry.	3	1972-73	83.42

APPENDIX IV—*contd.*CASES WHERE THE VERIFICATION AND ACCEPTANCE OF BALANCES FOR LARGE AMOUNTS HAVE BEEN UNDULY DELAYED—*contd.*

Head of Account	No. of accept- ances awaited	Year from which awaited	Balances of these items on the 31st March 1974
1	2	3	4
			(In lakhs of rupees)
5. Loans to Displaced Persons—			
(i) House Building Loans (Rural)	1	1967-68	4,71.18
(ii) House Building Loans (Urban)	1	1967-68	14,06.09
(iii) Small Traders, Professionals, Artisans, etc. (Rural)	1	1967-68	11.63
(iv) Business, Professional, Artisans, etc. (Urban) ..	1	1967-68	2,62.99
(v) Loans to Agriculturists (Rural)	1	1967-68	2,38.83
(vi) Loans to Industrialists	1	1969-70	1,14.55
(vii) Small Traders (Urban)	1	1967-68	96.38
(viii) Loans to Municipalities for development of areas with heavy concentration of displaced persons.	91	1970-71	43.48
(ix) Loans to State Electricity for supply of electricity to townships inhabited mostly by displaced persons.	1	1970-71	16.98
6. Advances to Cultivators—			
(i) Agriculturists' Loans Act, 1884	3	1970-71	17,14.10
(ii) Loans under the scheme for distribution of Chemical Fertiliser.	3	1970-71	13,85.34
7. Loans to Statutory Corporations, Boards and Government Companies, West Bengal—			
(i) Loans to State Electricity Board	1	1972-73	80,23.06
(ii) Loans to Calcutta State Transport Corporation ..	1	1972-73	20,09.34
(iii) Loans to North Bengal State Transport Corporation	1	1972-73	2,70.10
(iv) Loans to West Bengal Small Industries Corporation	1	1972-73	49.00
(v) Loans to Durgapur Chemicals Limited	1	1972-73	13,00.07
(vi) Loans to Durgapur Projects Limited	1	1972-73	32,15.97
(vii) Loans to Kalyani Spinning Mills Ltd.	1	1972-73	1,69.69
(viii) Loans to Kalyani Spinning Mills Ltd.—Establishment of Second Unit at Habra.	1	1972-73	1,25.98
(ix) Loans to Durgapur Projects Ltd., for Water Supply to Coal Mining Machinery Projects, Durgapur.	1	1965-66	35.00

APPENDIX IV—*contd.*CASES WHERE THE VERIFICATION AND ACCEPTANCE OF BALANCES FOR LARGE AMOUNTS HAVE BEEN UNDULY DELAYED—*contd.*

Head of Account	No. of accept- ances awaited	Year from which awaited	Balances of these items on the 31st March 1974
1	2	3	4
			(In lakhs of rupees)
8. Miscellaneous Loans and Advances—			
(i) Cattle Purchase Loans	3	1971-72	3,89.45
(ii) Loans to Westinghouse Saxby Farmer Ltd. ..	1	1972-73	2,81.24
(iii) Loans to Calcutta Metropolitan Development Authority.	1	1972-73	43,53.76
(iv) Gariahata Over-bridge	1	1972-73	35.82
(v) Loans under Subsidised Industrial Housing Scheme (Calcutta Improvement Trust).	7	1972-73	21.16
(vi) Loans for Emergency Water Supply Scheme ..	8	1972-73	1,66.51
(vii) Loans to Howrah Improvement Trust for Construction of G. T. Road Bye-pass.	5	1972-73	87.26
(viii) Loans under the scheme for increased provision for Aid to Industries.	4	1972-73	2,92.01
(ix) Loans under the Low Income Group Housing Scheme	3	1972-73	2,99.91
(x) Loans to Calcutta Corporation for Water Supply and Drainage Augmentation Scheme.	4	1972-73	1,80.41
(xi) Loans to National Sugar Mills Ltd.	1	1972-73	43.33
(xii) Loans for Middle Income Group Housing Scheme	1	1972-73	1,36.15
(xiii) Loans for Plantation Labour Housing Scheme ..	1	1972-73	27.17
(xiv) Loans for Establishment of Rural Godowns ..	1	1972-73	18.90
(xv) Loans to Displaced Goldsmiths	1	1972-73	39.98
(xvi) Loans to Indian Repatriates from Burma ..	1	1972-73	1,04.84
(xvii) Loans to Howrah Improvement Trust for Arterial Sewerage Scheme.	9	1972-73	1,09.76

APPENDIX IV—concl'd.

CASES WHERE THE VERIFICATION AND ACCEPTANCE OF BALANCES FOR LARGE AMOUNTS HAVE BEEN UNDULY DELAYED—concl'd.

Head of Account	No. of accept- ances awaited	Year from which awaited	Balances of these items on the 31st March 1974
1	2	3	4
(In lakhs of rupees)			
T—Deposits and Advances—Part II—Deposits not bearing Interest—Other Deposit Accounts—			
1. Deposits of Local Funds—			
(i) District Fund	48	1970-71	1,02.78
(ii) Municipal Fund	8	1970-71	1,74.93
(iii) Zilla Parishad Fund	33	1970-71	2,09.87
(iv) Other Miscellaneous Fund	6	1970-71	10,57.81
2. Departmental and Judicial Deposits—Civil Deposits—			
(i) Deposits on account of cost price of Liquor, Ganja and Bhang.	2	1968-69	48.92
(ii) Deposits for work done for Public Bodies or Private Individuals.	289	1968-69	4,42.26
(iii) Personal Deposits	1,145	1971-72	9,11.63

APPENDIX V

(Reference : Footnote (a) below page 95)

STATEMENT OF WORKS THE PROGRESSIVE EXPENDITURE ON WHICH
EXCEED Rs. 25 LAKHS AT THE END OF 1973-74

Name of work	Expenditure during the year 1973-74	Expenditure to the end of the year 1973-74
1	2	3
	Rs.	Rs.
103— Capital Outlay on Public Works—		
Original Works—Buildings—		
(1) Construction of building for the City Civil and Sessions Court, Calcutta.	..	51,19,289
(2) Construction of barracks for the constables in the bodyguard line at Alipore, garage, administration block and recreation building.	..	38,87,889
(3) Construction of buildings at Siliguri for accommodation of border security force.	..	(a)44,87,037
(4) Construction of buildings at Raiganj for accommodation of border security force.	..	55,47,622
(5) Acquisition of properties of Shri S. K. Ghosh	..	47,37,000
(6) Construction of new office building on Government land at Hastings Street.	..	88,86,749
(7) Construction of eight-storeyed building at Vizianagram Palace compound.	20	29,06,754
(8) Construction of six-storeyed buildings at 11-A, Free School Street, Calcutta.	..	26,11,867
(9) (a) Construction of an office building for the Sales Tax Department at Vizianagram Palace compound, Calcutta.	} ..	26,87,840
(b) Construction of two additional stories over the S. T. building at Vaizianagram Palace compound.		
(10) Other schemes/works where the total expenditure in each case is less than Rs. 25 lakhs.	1,15,75,664	(a)11,95,40,518
Total	..	1,15,75,684 15,99,12,575

(a) Progressive expenditure corrected proforma.

APPENDIX V—*contd.*STATEMENT OF WORKS THE PROGRESSIVE EXPENDITURE ON WHICH EXCEED Rs.25 LAKHS AT THE END OF 1973-74—*contd.*

Name of work	Expenditure during the year 1973-74	Expenditure to the end of the year 1973-74
1	2	3
	Rs.	Rs.
103—Capital Outlay on Public Works—<i>contd.</i>		
Original Works—Communications—		
(1) Mirik-Panighata (Mirik-Garidhwa) Road, Phase II .. ..	..	38,38,492
(2) Diamond Harbour-Kakdwip State Highway .. ..	..	54,48,133
(3) Purbasthali-Katwa with link to Patuli Railway Station, Dainhat Town and Railway Station.	(a)—6,408	30,14,924
(4) Saptagram-Guptipara-Kalna-Dhatrigram-Nabadwip-Purbasthali Road.	..	80,54,996
(5) Jagatpur-Khanakul-Dharmapota Road .. ..	..	35,01,760
(6) Bridge over Mundeswari river at Harinkhola .. ..	..	47,39,880
(7) Mourigram-Uluberia Road .. ..	..	36,60,891
(8) Howrah-Domjur-Amta Road .. ..	..	38,78,000
(9) Kalaberia-Priakata-Dhansol-Lalgarh Road	37,516	31,45,832
(10) Ghatal-Paskura Road	(a)—283	38,81,000
(11) Gopiballavpur-Nayagram Road .. ..	..	27,47,957
(12) Widening the Contai-Bolda Road .. ..	..	28,34,297
(13) Calcutta-Durgapur-Express Highway	21,09,322	3,00,00,808
(14) Darjeeling Pulbazar-Bijonbari Road	29,640	45,47,773
(15) Malda-Manikchak-Sadarghat Road .. ..	..	27,55,309
(16) Raghunathgunj-Lalgola-Bhagwangola-Berhampore Road.	..	43,39,401
(17) Plassey-Berhampore-Kandi Road .. ..	..	48,92,661
(18) Krishnagar-Plassey Road .. ..	..	37,44,514
(19) Arambagh-Pursurah-Champadanga with feeder road at Champadanga and a link road between the Baidyabati-Tarakeswar-Champadanga Road and the Pursurah-Arambagh Road.	..	27,94,858
(20) Baidyabati-Tarakeswar-Champadanga Road .. ..	..	46,22,021
(21) Manteswar-Kusumgram-Memari Road .. ..	..	25,11,911

(a) Minus figure is due to write-back of cost of materials transferred.

APPENDIX V—*contd.*STATEMENT OF WORKS THE PROGRESSIVE EXPENDITURE ON WHICH
EXCEED Rs.25 LAKHS AT THE END OF 1973-74—*contd.*

Name of work	Expenditure during the year 1973-74	Expenditure to the end of the year 1973-74
1	2	3
	Rs.	Rs.
103— Capital Outlay on Public Works—<i>contd.</i>		
Original Works—Communications— <i>concl'd.</i>		
(22) Contai-Belda Road .. .. .	..	65,00,766
(23) Egra-Ramnagar Road	(a)—23	40,23,000
(24) Bolpur-Illambazar Road .. .. .	..	26,64,373
(25) Chopra-Betai-Karimpur-Shikarpur Road .. .. .	..	79,68,332
(26) Contai-Tamluk Road .. .. .	..	56,43,179
(27) Jalpaiguri-Siliguri Road .. .. .	..	31,55,649
(28) Basudevpur-Sutahata-Bara Kamarchak including construction of a bridge over Hijli Tidal Canal at Mahisadal.	..	28,94,512
(29) Ghatal-Chandrakona Station Road .. .. .	..	27,94,061
(30) Gazol-Bansihari-Balughat Road .. .. .	..	1,23,07,955
(31) Chanditolla-Seakhala-Jagjivanpur-Champadanga (Ahalyabai Road).	8,839	27,56,193
(32) Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	3,07,35,989	52,14,68,441
Total ..	3,29,14,592	68,11,32,776

Note.—(a) Minus figure is due to write-back of cost of materials transferred.

APPENDIX V—concl'd.

STATEMENT OF WORKS THE PROGRESSIVE EXPENDITURE ON WHICH EXCEED Rs.25 LAKHS AT THE END OF 1973-74—concl'd.

Name of work	Expenditure during the year 1973-74	Expenditure to the end of the year 1973-74
1	2	3
	Rs.	Rs.
103—Capital Outlay on Public Works—concl'd.		
Development Schemes—		
(i) Other Development Scheme—		
(1) Expansion of Basic Education	614	51,51,810
(2) Improvement and expansion of teachers training facilities (including guidance).	2,16,290	1,47,76,332
(3) University education and research improvement of Government Colleges (equipments, etc.).	..	28,77,487
(4) Development of Presidency College (Honours and research studies).	55,112	43,47,376
(5) Development of University Education .. ..	..	58,63,640
(6) Multipurpose Schools	2,62,384	55,84,576
(7) Promotion of dance, drama, etc. .. ..	..	25,33,636
(8) Establishment of Sainik School .. ..	..	36,44,086
(9) Development of B. E. College .. ..	..	97,87,416
(10) Increase in the number of rural dispensaries and establishment of public health units (Health Centres).	1,02,76,698	7,16,84,815
(11) Improvement of State Medical College	6,48,034	1,15,46,816
(12) Improvement and establishment of hospitals other than Sadar and Subdivisional Hospitals.	22,27,332	3,20,17,205
(13) Improvement and establishment of Sadar and Subdivisional Hospitals.	66,49,841	6,44,30,283
(14) Establishment of T. B. Hospitals	82,236	34,18,203
(15) Expansion of craftsman training	4,89,255	2,22,15,141
(16) Shifting of Bengal Veterinary College .. ..	..	44,19,234
(ii) Centrally Sponsored Schemes—		
(17) Improvement of feeder roads and approach roads in the coalfield areas.	9,91,033	1,76,76,420
(18) Family Planning, Maternity and Children Welfare	45,80,453	95,07,248
(19) Other Schemes where the total expenditure in each case is less than Rs. 25 lakhs.	32,92,360	9,92,28,616
Total ..	2,97,71,642	39,05,10,346

APPENDIX VI

(Vide Footnote (a) on page 118, Statement No. 16)

**DETAILS OF EXPENDITURE MET OUT OF CONTINGENCY FUND WHICH
REMAINED UNRECOUPED TO THE FUND TILL THE CLOSE OF THE
YEAR**

	Head of Account	Year of advance	Amount	
			Rs	Rs.
Taxes, Duties and Other Principal Heads of Revenue—				
State Excise		1972-73	22,982	22,982
Administrative Services—				
Miscellaneous Departments .. .		1971-72	1,299	1,299
Social and Developmental Services—				
Education .. .		1973-74	82,286	..
		1969-70	3,200	}
Public Health .. .		1970-71	1,860	
		1971-72	40,593	
		1971-72	3,097	
Industries .. .		1972-73	36,950	}
		1973-74	1,21,934	
Miscellaneous Social and Developmental Organisations		1973-74	1,44,393	4,34,313
Public Works (including Roads) and Schemes of Miscellaneous Public Improvement Public Works.		1973 74	3,070	3,070
Miscellaneous—				
Miscellaneous		1972-73	23,000	} 1,23,000
		1973-74	1,00,000	
Capital Account of Social and Developmental Services outside the Revenue Account—				
Capital Outlay on Industrial and Economic Development		1969-70	1	1
Capital Account of Public Works (including Roads) and Schemes of Miscellaneous Public Improvement outside the Revenue Account—				
Capital Outlay on Public Works .. .		1973-74	10,718	10,718
Miscellaneous Capital Account outside the Revenue Account—				
Capital Outlay on Schemes of Government Trading		1970-71	15,00,000	15,00,000
Loans and Advances by the State/Union Territory Governments—				
Loans to Local Funds, Private Parties, etc. ..		1969-70	4,67,000	4,67,000
Grand Total	25,62,383