



Government of West Bengal

**Finance Accounts
1976-77**

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54-1



भारतमेव जयते

Government of West Bengal

Finance Accounts

1976-77

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	Table of Contents; Statement No. 15	200-2 ∞	.. 200-202
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12	2nd line	PART	.. PART-1
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35	4th line of Explanatory Note 1 (1)	at per at par
36	Explanatory note 1 ..	<i>Contd</i>	.. <i>Concl'd.</i>
36	3rd line of explanatory note (1) (2)	1st May, 1976	.. delete (.) after 1st May
38	Statement No. 4 ..	<i>Contd.</i>	.. <i>Concl'd.</i>
39	Footnote (a)	page 232 .	.. page 233
40	Column for Number of loans Sl. No. 4 and 5	..	4
47	2nd line from bottom ..	salexs tax	.. sales tax
48	3rd line from bottom ..	Essensial	.. Essential
49	Item A (4)	Banlance	.. Balance
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147	C (b)	<i>Concl'd.</i>	.. <i>Concl'd.</i>
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178	note (a) ..	(a) ..	initial "bracket mispositioned"
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204	1st line ..	DISBURSEK ..	DISBURSE
204	9th line ..	Receipts Heads ..	Receipt Heads
205	11th line ..	Appropriation from ..	Appropriation from
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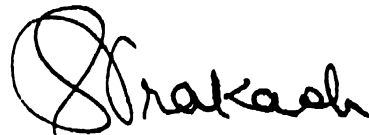
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CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

This compilation containing the Finance Accounts of the Government of West Bengal for the year 1976-77 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 1976-77, the accounts now presented are, according to my information, correct statements of the receipts and outgoings of the Government of West Bengal for the year 1976-77.



(GIAN PRAKASH)

Comptroller and Auditor General of India.

NEW DELHI,

2 AUG 1978

The

INTRODUCTORY

1. The accounts of Government are kept in three parts—

Part I—Consolidated Fund.

Part II—Contingency Fund.

Part III—Public Account.

In Part I, there are two main divisions, viz. :

- (1) Revenue—consisting of sections for 'Receipt Heads (Revenue Account)', and 'Expenditure Heads (Revenue Account)';
- (2) Capital, Public Debt, Loans, etc.—consisting of sections for 'Receipt Heads (Capital Account)', 'Expenditure Heads (Capital Account)', and 'Public Debt, Loans and Advances, etc.'.

First division

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

Second division

In this division, the section 'Receipt Heads (Capital Account)' deals with receipts of capital nature which cannot be applied as a set-off to capital expenditure.

The section 'Expenditure Heads (Capital Account)' deals with expenditure met usually from borrowed funds with the object either of increasing concrete assets of a material and permanent character or of reducing recurring liabilities. It also includes receipts of a capital nature intended to be applied as set-off against expenditure.

The section 'Public Debt, Loans and Advances, etc.', comprises loans raised and their repayments by Government such as 'Internal Debt' and 'Loans and Advances' made (and their recoveries) by Government. The section also includes certain special types of heads for transactions relating to 'Transfers from the Consolidated Fund to the Contingency Fund' and 'Inter-State Settlement'.

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

In Part III of the accounts, the transactions relating to 'Debt' (other than those included in Part I), 'Deposits', 'Advances', 'Remittances' and 'Suspense' are recorded. The transactions under 'Debt', 'Deposits' and 'Advances' in this part are those in respect of which Government incurs a liability to repay the moneys received or has a claim to recover the amounts paid, together with the repayments of the former ('Debt' and 'Deposits') and the recoveries of the latter ('Advances'). The transactions relating to 'Remittances' and 'Suspense' in this part embrace all heads which are merely adjusting heads under which appear such transactions as remittances of cash between treasuries and currency chests, accounts between different accounting circles, etc. The initial debits or credits to these heads will be cleared eventually by corresponding receipts or payments either within the same circle of account or in another account circle.

INTRODUCTORY—*contd.***2. Sectors and Heads of Accounts**

Within each of the sections in Part I mentioned above the transactions are grouped into sectors, such as 'Tax Revenue', 'Non-Tax Revenue', etc., for the receipt heads (revenue account), and 'General Services', 'Social and Community Services', 'Economic Services', etc., for expenditure heads. Specific functions or services (such as education, medical aid, family planning, housing, etc., in respect of Social and Community Services) are grouped in the sectors for expenditure heads. In Part III also the transactions are grouped into sectors, such as 'Small Savings, Provident Funds, etc.', and 'Reserve Funds', etc. The sectors are subdivided into major heads of account. In some cases the sectors are, in addition, subdivided into sub-sectors before their division into major heads of account.

The major heads are divided into minor heads, each of which has a number of subordinate heads, generally known as sub-heads. The sub-heads are further divided into detailed heads. Under each of these heads, the expenditure is shown distributed between charged and voted. Sometimes major heads are also divided into sub-major heads, before their further division into minor heads. The sectors, major heads, minor heads, sub-heads and detailed heads together constitute a five-tier arrangement of the classification structure of Government Accounts. The major, minor and sub-heads prescribed for the classification of expenditure in the general accounts are not necessarily identical with the grants, sub-heads and other units of allotments which are adopted by the Finance Department for Demands for Grants; but in general a certain degree of correlation is maintained between the Demands for Grants and the Finance Accounts.

The major heads of accounts, falling within the sectors for expenditure heads' generally correspond to functions of Government, while the minor heads, subordinate to them, identify the programmes undertaken to achieve the objectives of the function represented by the major head. The schemes or activities included in the programme generally correspond to sub-heads below a minor head representing a programme. Detailed heads give the object classification.

3. Codification

The sectors are distinguished by capital letters of the alphabet in separate series for (i) receipt major heads (revenue account), (ii) expenditure major heads (revenue account) and (iii) capital section, public debt, loans and advances and public account. The sub-sectors are distinguished by small letters of the alphabet.

Each major head is allotted a code number which consists of a three digit Arabic number code. The first digit indicates whether a particular major head pertains to the 'Revenue Receipt' section/'Revenue Expenditure' section/'Capital Receipt' section/'Capital Expenditure' section/'Public Debt and Loans and Advances, etc.', section or to the 'Public Account'. The next two digits indicate the major heads. The digits indicating the major heads remain the same for the major head denoting the same function occurring in the several sections included in the Consolidated Fund.

Under this scheme of codification, the receipt major heads (revenue account) are assigned a block of consecutive serial numbers from 020 to 199, expenditure major heads (revenue account) from 211 to 399, expenditure major heads (capital account) from 411 to 599, major heads under 'Public Debt' from 601 to 610, and those under 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund' from 611 to 799. The code number 400 has been assigned for Capital Receipt major head. The only major head 'Contingency Fund' in "Part II—Contingency Fund" has been assigned the code number 800. The major heads in the Public Account are assigned the code numbers from 801 to 899.

INTRODUCTORY—*concl'd.*

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

5. 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 as reduction of expenditure.

6. As indicated in paragraph 1 of the 'Introductory' to the Finance Accounts, 1974-75, changes were introduced from April 1974 in the structure of accounts and classification of Government transactions. The progressive figures carried forward under different heads of account up to 31st March 1974 were to be shown against new heads of account effective from 1st April 1974. In many cases the progressive figure at the end of 1973-74 under an existing minor head was to be distributed under several new minor heads within a new major head or, in some cases, even, more than one major head. In several cases the schemewise identification and consequently functional reclassification of the expenditure already booked was not possible. As such, allocation of the progressive figures to new heads of account could not be made with reference to records maintained in the Accounts Offices and necessary information had to be collected from the departmental offices. As progressive figures of capital expenditure at the end of a year had been carried forward over many years past, collection of information necessary for distribution of such figures among the new heads of account effective from 1st April 1974 was further rendered difficult on account of many factors like reorganisation of departmental offices, reorganisation of Audit and Accounts Offices and even reorganisation of States and integration of the former princely States. Attempt was made to distribute such figure on the basis of details/information obtained from the records available with the Indian Audit and Accounts Department or from Government Departments. The progressive figures up to 31st March 1974 which could not as yet be distributed have been shown under a separate minor head 'Pre-1974-75 Outlay not allocated'. In one case the progressive figures are shown by sub-major head only.

Part I—Summarised Statements

STATEMENT No. 1—SUMMARY

PART—1

1—

Receipts

Actuals	
1975-76	1976-77
<i>(In lakhs of rupees)</i>	

Receipt Heads (Revenue Account)

A : Tax Revenue—

(a) Taxes on income and expenditure—

021—Taxes on Income other than Corporation Tax	..	65,26·15	57,98·24
022—Taxes on Agricultural Income	.. ..	2,41·37	3,59·01
Total—A(a)—Taxes on income and expenditure	..	67,67·52	61,57·25

OF TRANSACTIONS

CONSOLIDATED FUND

Revenue

Disbursements	Actuals	
	1975-76	1976-77

(In lakhs of rupees)

Expenditure Heads (Revenue Account)

A—General Services—

(a) Organs of State—

211—Parliament/State/Union Territory Legislatures	..	53.49	48.41
212—President, Vice-President/Governor/Administrator of Union Territories		12.83	14.05
213—Council of Ministers	.. ..	14.40	16.84
214—Administration of Justice	.. ..	4,48.47	4,87.84
215—Elections	.. ..	78.90	2,11.30
Total—A(a)—Organs of State	.. ..	6,08.09	7,78.44

(b) Fiscal Services—

(i) Collection of Taxes on Income and Expenditure—

220—Collection of Taxes on Income and Expenditure	--	13.38	14.85
Total—A(b)(i)—Collection of Taxes on Income and Expenditure		13.38	14.85

STATEMENT No. 1—SUMMARY

PART— I

I—

Receipts	Actuals	
	1975-76	1976-77
<i>(In lakhs of rupees)</i>		
Receipt Heads (Revenue Account)— <i>contd.</i>		
A—Tax Revenue— <i>conold.</i>		
(b) Taxes on property and capital transactions—		
029—Land Revenue	12,95.48	12,83.64
030—Stamps and Registration Fees	19,67.01	20,94.87
031—Estate Duty	1,05.05	73.51
035—Taxes on Immovable property other than Agricultural land	4.14	21.54
Total—A(b)—Taxes on property and capital transactions ..	33,71.68	34,73.56
(c) Taxes on commodities and services—		
039—State Excise	26,54.52	26,44.06
040—Sales Tax	1,59,11.70	1,82,46.74
041—Taxes on vehicles	10,20.61	12,79.22
042—Taxes on Goods and passengers	18,78.01	24,02.72
043—Taxes and Duties on Electricity	12,83.17	13,96.33
045—Other Taxes and Duties on commodities and services ..	20,40.37	19,01.80
Total—A(c)—Taxes on commodities and services ..	2,47,88.38	2,79,30.87
Total—A—Tax Revenue ..	3,49,27.58	3,75,61.68

OF TRANSACTIONS—*contd.*

CONSOLIDATED FUND—*contd.*

Revenue—*contd.*

Disbursements	Actuals	
	1975-76	1976-77
	(In lakhs of rupees)	
Expenditure Heads (Revenue Account)— <i>contd.</i>		
A—General Services— <i>contd.</i>		
(b) Fiscal Services— <i>concl.</i>		
(ii) Collection of Taxes on Property and Capital Transactions—		
229—Land Revenue	9,99.31	10,98.88
230—Stamps and Registration	1,69.87	1,90.39
235—Collection of other Taxes on Property and Capital transactions	0.24	0.94
Total—A(b)(ii)—Collection of Taxes on Property and Capital Transactions	11,69.42	12,90.21
(iii) Collection of Taxes on Commodities and Services—		
239—State Excise	1,78.69	1,88.04
240—Sales Tax	1,19.43	1,37.83
241—Taxes on Vehicles	32.35	33.79
245—Other Taxes and Duties on commodities and services ..	90.81	1,39.32
Total—A(b)(iii)—Collection of Taxes on Commodities and Services	4,21.28	4,98.98
(iv) Other Fiscal Services—		
247—Other Fiscal Services	12.66	20.92
Total—A(b)(iv)—Other Fiscal Services	12.66	20.92
Total—A(b)—Fiscal Services	16,16.69	18,24.98

STATEMENT No. I—SUMMARY

PART—I

I—

Receipts	Actuals	
	1975-76	1976-77

(In lakhs of rupees)

Receipt Heads (Revenue Account)—*contd.*

B.—Non-Tax Revenue—

(b) Interest Receipts, Dividends and Profits—

049—Interest Receipts	8,08.14	9,72.44
050—Dividends and Profits	9.82	16.18
Total—B(b)—Interest Receipts, Dividends and Profits ..	8,17.96	9,88.62

(c) Other Non-Tax Revenue—

(i) General Services—

051—Public Service Commission	5.87	5.35
055—Police	1,63.07	74.41
056—Jails	11.13	17.65
058—Stationery and Printing	11.14	12.71
059—Public Works	1,40.08	1,22.02
065—Other Administrative Services	3,83.79	2,88.86
066—Contributions and recoveries towards pension and other Retirement Benefits	47.31	47.84
068—Miscellaneous General Services	2,06.92	7,85.97
Total—B(c)(i)—General Services ..	9,69.31	13,54.81

OF TRANSACTIONS—*contd.*CONSOLIDATED FUND—*contd.*Revenue—*contd.*

Disbursements	Actuals	
	1975-76	1976-77
<i>(In lakhs of rupees)</i>		
Expenditure Heads (Revenue Account)— <i>contd.</i>		
A—General Services— <i>concl'd.</i>		
(c) Interest payments and servicing of debt—		
248—Appropriation for reduction or avoidance of debt ..	8,77.26	9,09.86
249—Interest Payments	53,99.20	64,42.16
Total—A(c)—Interest payments and servicing of debt ..	62,76.46	73,52.02
(d) Administrative services—		
251—Public Service Commission	17.11	18.40
252—Secretariat—General Services	2,51.00	2,68.82
253—District Administration	3,62.58	3,97.48
254—Treasury and Accounts Administration	76.59	62.93
255—Police	47,85.33	47,31.27
256—Jails	5,18.38	5,05.64
258—Stationery and Printing	1,97.89	2,00.90
259—Public Works	2,10.95	33.82
260—Fire Protection and Control	1,65.62	1,39.47
265—Other Administrative Services	6,40.33	6,79.66
Total—A(d)—Administrative services ..	72,25.78	70,38.39
(e) Pension and Miscellaneous General services—		
266—Pensions and other Retirement Benefits	9,28.76	8,94.56
268—Miscellaneous General Services	56.38	1,64.35
Total—A(e)—Pension and Miscellaneous General Services ..	9,85.14	10,58.91
Total—A—General Services ..	1,67,12.16	1,80,52.72

STATEMENT No. 1—SUMMARY

PART—I

1—

Receipts	Actuals	
	1975-76	1976-77

(In lakhs of rupees)

Receipt Heads (Revenue Account)—*contd.***B—Non-Tax Revenue—*contd.*****(ii) Social and Community Services—**

077—Education	88.48	86.36
078—Art and Culture	0.05	0.05
080—Medical	6,80.90	6,49.32
081—Family Planning	3.91	20.53
082—Public Health, Sanitation and Water Supply ..	19.97	19.52
083—Housing	1,87.98	1,63.19
084—Urban Development	5.30	7.81
085—Information and Publicity	14.59	9.55
087—Labour and Employment	35.92	45.32
088—Social Security and Welfare	2,36.70	3,80.96
095—Other Social and Community Services	16.77	16.13
Total—B(c)(ii)—Social and Community Services ..	12,90.57	13,98.74

OF TRANSACTIONS—*contd.*CONSOLIDATED FUND—*contd.*Revenue—*contd.*

Disbursements	Actuals	
	1975-76	1976-77
<i>(In lakhs of rupees)</i>		
Expenditure Heads (Revenue Account)— <i>contd.</i>		
B. Social and Community Services—		
276—Secretariat—Social and Community Services ..	86.37	95.98
277—Education	1,20,25.67	1,30,13.68
278—Art and Culture	1,17.46	1,07.47
279—Scientific Services and Research	0.28	0.25
280—Medical	47,94.72	53,55.22
281—Family Planning	4,39.37	15,08.83
282—Public Health, Sanitation and Water Supply ..	12,01.84	14,05.88
283—Housing	3,10.08	3,63.91
284—Urban Development	10,29.94	11,75.19
285—Information and Publicity	1,71.79	2,04.26
287—Labour and Employment	5,54.79	4,53.84
288—Social Security and Welfare	21,62.32	22,02.86
289—Relief on account of Natural Calamities	10,30.55	12,16.84
295—Other Social and Community Services	48.84	50.58
Total—B—Social and Community Services ..	2,39,74.02	2,71,54.79

STATEMENT No. 1—SUMMARY

PART—I

1—

Receipts

Actuals	
1975-76	1976-77
(In lakhs of rupees)	

Receipt Heads (Revenue Account)—*contd.*B—Non-Tax Revenue—*contd.*(e) Other Non-Tax Revenue—*contd.*

(iii) Economic Services—

098—Co-operation	..	..	..	..	23·54	31·98
104—Other General Economic Services	..	..	..	..	18·10	44·65
105—Agriculture	..	..	..	..	17,57·12	4,20·24
106—Minor Irrigation, Soil Conservation and Area development					1,72·94	1,91·96
109—Food [..	..	..	..	..	0·59	0·80
110—Animal Husbandry	..	..	..	..	64·11	67·45
111—Dairy Development	..	..	..	..	48·69	64·33
112—Fisheries	..	..	..	..	22·78	25·74
113—Forest	..	..	..	..	6,00·29	7,95·69
114—Community Development	..	..	..	..	2·17	2·00
120—Industries	..	..	..	..	2,57·35	3,71·75
121—Village and Small Industries	..	..	..	..	71·45	47·43
128—Mines and Minerals	..	..	..	..	34·34	8,56·20

OF TRANSACTIONS—*contd.*CONSOLIDATED FUND—*contd.*Revenue—*contd.*

Disbursements	Actuals	
	1975-76	1976-77
(In lakhs of rupees)		
Expenditure Heads (Revenue Account)— <i>contd.</i>		
C—Economic Services—		
(a) General Economic Services—		
296—Secretariat-Economic Services	1,07.63	1,24.29
298—Co-operation	2,37.05	3,34.88
304—Other General Economic Services	54.84	67.54
Total—C(a)—General Economic Services	3,99.52	5,26.71
(b) Agriculture and Allied Services—		
305—Agriculture	33,62.90	19,62.68
306—Minor Irrigation	12,28.28	13,56.18
307—Soil and Water Conservation	73.49	92.32
308—Area Development	7,21.50	7,62.30
309—Food	5,89.25	5,59.81
310—Animal Husbandry	5,02.99	5,70.47
311—Dairy Development	5.65	7.20
312—Fisheries	1,05.63	1,63.99
313—Forest	4,08.56	4,75.63
314—Community Development	11,37.79	12,01.05
Total—C(b)—Agriculture and Allied Services	81,36.04	71,51.63
(c) Industry and Minerals—		
320—Industries	4,50.90	6,47.63
321—Village and Small Industries	3,29.67	3,64.52
328—Mines and Minerals	14.60	17.68
Total—C(c)—Industry and Minerals	7,95.17	10,29.83

STATEMENT No. 1—SUMMARY

PART—

I—

Receipts

Actuals	
1975-76	1976-77

(In lakhs of rupees)

Receipts Heads (Revenue Account)—*contd.*B. Non-Tax Revenue—*concl.*(c) Other Non-Tax Revenue—*concl.*(iii) Economic Services—*concl.*

131—Water and Power Development Services	4.76	..
132—Multipurpose River Projects	69.84	74.14
133—Irrigation, Navigation, Drainage and Flood Control Projects	57.94	56.90
135—Ports, Light Houses and Shipping	0.27	0.67
136—Civil Aviation	0.88	0.86
137—Roads and Bridges	82.03	87.78
138—Road and Water Transport Services .. .. .	..	1,97.78
139—Tourism	17.45	10.56
144—Other Transport and Communication Services	(x)	(y)
Total—B(c)(iii)—Economic Services	33,06.64	33,48.91
Total—B(c)—Other Non-Tax Revenue	55,66.52	61,02.46
Total—B—Non-Tax Revenue	63,84.48	70,91.08

(x) tual receipt Rs 66 only.

(y) Actual receipts Rs. 47 only.

OF TRANSACTIONS—*contd.*CONSOLIDATED FUND—*contd.*Revenue—*contd.*

Disbursements	Actuals	
	1975-76	1976-77

(In lakhs of rupees)

Expenditure Heads (Revenue Account)—*contd.*C—Economic Services—*concl.*

(d) Water and Power Development—

331—Water and Power Development Services	89.95	..
332—Multipurpose River Projects	4,61.61	7,03.41
333—Irrigation, Navigation, Drainage and Flood Control Projects ..	8,35.35	9,85.25
Total—C(d)—Water and Power Development ..	13,86.91	16,88.66

(e) Transport and Communications—

335—Ports, Light Houses and Shipping	25.91	25.20
336—Civil Aviation	3.30	3.81
337—Roads and Bridges	16,09.53	20,12.61
338—Road and Water Transport Services	20.29	3,13.32
339—Tourism	51.80	50.45
344—Other Transport and Communication Services .. ..	..	60.00
Total—C(e)—Transport and Communications ..	17,10.83	24,65.39
Total—C—Economic Services	1,24,28.47	1,28,62.22

STATEMENT No. 1—SUMMARY

PART—I

I—

Receipts	Actuals	
	1975-76	1976-77
<i>(In lakhs of rupees)</i>		
Receipt Heads (Revenue Account)—concl'd.		
C. Grants-in-Aid and Contributions—		
160—Grants-in-Aid from Central Government	81,40·39	93,25·38
162—States' Share of Union Excise Duties	67,83·12	81,32·77
Total—C—Grants-in-Aid and Contributions	1,49,23·51	1,74,58·15
Total—Receipt Heads (Revenue Account)	5,62·35·57	6,21,10·19

2—Capital, Public

E. Public Debt (x)—

603—Internal Debt of the State Government	1,24,15·99	2,17,69·84
604—Loans and Advances from the Central Government	1,12,25·50	1,17,30·84
Total	2,36,41·49	3,35,00·68

F. Loans and Advances (y)—

Loans and Advances by the State Government	15,75·52	13,12·88
Total—Consolidated Fund	8,14,52·58	9,60,24·47

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

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

OF TRANSACTIONS—*contd.*CONSOLIDATED FUND—*concl'd*Revenue—*concl'd*

Disbursements	Actuals	
	1975-76	1976-77
(In lakhs of rupees)		
Expenditure Heads (Revenue Account)— <i>concl'd.</i>		
D. Grants-in-Aid and Contributions—		
363—Compensation and Assignments to Local Bodies and Panchayat Raj Institutions	12,78.75	16,59.99
	-----	-----
Total—D—Grants-in-Aid and Contributions ..	12,78.75	16,59.99
	-----	-----
Total—Expenditure Heads (Revenue Account) ..	5,43,93.40	5,97,29.72
	-----	-----
Revenue Deficit (—)/Surplus (+) ..	+18,42.17	+23,81.19
	-----	-----

Expenditure Heads (Capital Account)

Debt, Loans, etc.

(Figures for each Major Head are given in Statement No. 2) ..	55,03.19	81,04.57
	-----	-----
Total—Expenditure ..	5,98,96.59	6,78,34.29
	-----	-----

E. Public Debt (x)—

603—Internal Debt of the State Government ..	1,06,46.10	2,05,90.29
604—Loans and Advances from the Central Government ..	51,33.26	57,90.20
	-----	-----
Total ..	1,57,79.36	2,63,80.49
	-----	-----

F. Loans and Advances (y)—

Loans and Advances by the State Government ..	77,10.61	87,28.23
	-----	-----
Total—Consolidated Fund	8,33,86.56	10,29,43.01
	-----	-----

STATEMENT No. 1—SUMMARY

PART II—

Receipts	Actuals	
	1975-76	1976-77
	<i>(In lakhs of rupees)</i>	
300—Contingency Fund	20.01	1,90.45 (w)
Total—Contingency Fund ..	20.01	1,90.45

PART III—

I—Small Savings, Provident Funds, etc.—

(b) Provident Funds (z) 15,59.76 16,88.63

J—Reserve Funds—

(a) Reserve Funds bearing interest 0.01 0.04

(b) Reserve Funds not bearing interest 10,93.30 13,47.82

K—Deposits and Advances—

(a) Deposits bearing Interest

(b) Deposits not bearing Interest 2,07,16.96 2,20,57.32

(c) Advances 6,62.67 7,54.84

(w) Represents expenditure met from out of advances from Contingency Fund during earlier years and recouped to the Fund during 1976-77. Details are given in Appendix I.

(y) A more detailed account is given in Statement No. 16.

OF TRANSACTIONS—*contd.***CONTINGENCY FUND**

	Disbursements	Actuals	
		1975-76	1976-77
		(In lakhs of rupees)	
800—Contingency Fund		1,31.52	2.20 (x)
		1,31.52	2.20
	Total—Contingency Fund ..	1,31.52	2.20
		1,31.52	2.20

PUBLIC ACCOUNT—(y)**I—Small Savings, Provident Funds, etc.—**

(b) Provident Funds (z)	7,65.20	7,83.80
---------------------------------	---------	---------

J—Reserve Funds—

(a) Reserve Funds bearing interest .. .. .	..	..
(b) Reserve Funds not bearing interest	1,42.78	8,64.51

K—Deposits and Advances—

(a) Deposits bearing Interest	1,00.00	70.78
(b) Deposits not bearing Interest	2,02,99.49	2,14,13.45
(c) Advances	8,17.56	7,88.96

(x) Represents expenditure met from out of advances from Contingency Fund during the year 1976-77 but not recouped to the Fund till the close of the year. Details are given in Appendix II.

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

STATEMENT No. 1—SUMMARY

PART III—

Receipts	Actuals	
	1975-76	1976-77
<i>(In lakhs of rupees)</i>		
L—Suspense and Miscellaneous—		
(b) Suspense	3,48.23	₹54,36.90
(c) Other Accounts	3,03,25.65	3,31,88.37
(d) Accounts with Governments of foreign countries ..	— 1.13	— 0.65
(e) Miscellaneous .. .. .	..	6,98.40
M—Remittances	62,19.65	2,20,72.36
Total—III—Public Account ..	6,09,25.10	8,72,44.03
Total—Receipts ..	14,23,97.69	18,43,58.95
Opening Cash Balance ..	7,00.81	— 7,26.73
Grand Total	14,30,98.50	18,36,32.22

(x) Represents balance as per Government Account. This comprises Rs. 26.71 lakhs in treasuries, Rs. 56,92.26 lakhs as Deposits with Reserve Bank and Rs. 53.75 lakhs as Remittances in transit. The amount of Deposits with Reserve Bank has been arrived at after taking into account the adjustment of inter-Government transactions relating to 1976-77 advised to the Reserve Bank of India up to 25th April 1977. Please also see Explanatory Note 1 below Statement No. 7.

OF TRANSACTIONS—*contd.*PUBLIC ACCOUNT—*concl.*

Disbursements	Actuals	
	1975-76	1976-77
	<i>(In lakhs of rupees)</i>	
L.—Suspense and Miscellaneous—		
(b) Suspense .. .. .	.. - 1,08,16.46	56,14.22
(c) Other Accounts .. .. .	.. 3,01,51.84	3,16,09.25
(d) Accounts with Governments of foreign countries ..	.. - 2.48	- 0.81
(e) Miscellaneous .. .. .	.. ..	..
M.—Remittances		
	.. 1,88,49.22	2,51,54.65
Total—III—Public Account ..	6,03,07.15	8,62,98.81
Total—Disbursements ..	14,38,25.23	18,92,44.02
Closing Cash Balance ..	- 7,26.73	- 56,11.80 (x)
Grand Total ..	14,30,98.50	18,36,32.22

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

1. **Receipts from the Government of India :** Of the total revenue receipts of Rs. 6,21.11 crores in 1976-77 Rs. 2,33.30 crores were received from the Government of India as shown below :

	<i>(In crores of rupees)</i>
(i) Share of net proceeds of taxes on income other than Corporation Tax ..	57.98
(ii) Estate Duty	0.74
(iii) Share of Union Excise Duties	81.33
(iv) Grants in lieu of tax on railway passenger fares	0.93
(v) Other grants received from the Government of India	92.32
Total ..	2,33.30

2. **Taxation changes during the year :** The following changes in taxation were made during the year :

Measure	Date of enforce- ment	Expected yield in 1976-77 <i>(In crores of rupees)</i>
029—Land Revenue—		
Levy of a surcharge on land revenue for the establishment of a rural employment and production fund and imposition of a rural employment cess for the implementation of the rural production programme and for promotion of employment in rural areas under the West Bengal Rural Employment and Production Act, 1976.	1-4-1976	4.00
030—Stamps and Registration Fees—		
Introduction of higher rate of stamp duty on conveyance and revision of rates of duty on bottomry bonds and bonds above stipulated amounts under the Indian Stamp (West Bengal Amendment) Act, 1976.	1-6-1976	1.57
041—Taxes on vehicles—		
Imposition of surcharge on motor vehicles under the Bengal Motor Vehicles Tax (Amendment) Act, 1976.	1-5-1976	1.61
045—Other Taxes and Duties on commodities and services—		
Levy of Tax on the exhibition of advertisement in cinema houses through short films and slides under the West Bengal Advertisement Tax Act, 1976.	1-4-1976	0.09

STATEMENT No. 1—SUMMARY OF TRANSACTIONS—*contd.***Explanatory Notes—*contd.***

3. Revenue Receipts : The increase of Rs. 58·76 crores in revenue receipts from Rs. 5,82·35 crores in 1975-76 to Rs. 6,21·11 crores in 1976-77 was mainly under :

Major heads of account	Actuals		Increase
	1975-76	1976-77	
<i>(In crores of rupees)</i>			
040—Sales Tax—			
Increase was mainly due to larger receipts under Central Sales Tax Act and the State Sales Tax Act due to better collections.	1,59·12	1,82·47	23·35
041—Taxes on vehicles—			
Increase occurred mainly under receipts under the State Motor Vehicles Taxation Acts due to additional taxation measures.	10·21	12·79	2·58
042—Taxes on Goods and passengers—			
Increase was due mainly to better collections.	18·78	24·63	5·85
068—Miscellaneous General Services—			
Increase was due mainly to adjustment of the balance of pre-partition loans from the Central Government and more receipts from State Lotteries due to introduction of weekly draws system.	2·07	7·86	5·79
128—Mines and Minerals—			
Increase occurred mainly under receipts from mineral concession fees, rents and royalties.	0·34	8·56	8·22
160—Grants-in-Aid from Central Government—			
Increase was due mainly to receipt of more grants for family planning.	81·40	93·25	11·85
162—States' share of Union Excise Duties—			
Increase was due to larger divisible pool and consequential more receipts by the State.	67·83	81·33	13·50

Increase was partly offset by Rs. 13·37 crores mainly due to less receipts under sale of manures and fertilizers under "105—Agriculture".

STATEMENT No. 1—SUMMARY OF TRANSACTIONS—*contd.***Explanatory Notes—*contd.***

4. **Expenditure on Revenue Account:** The increase of Rs. 53·37 crores in expenditure on revenue account from Rs. 5,43·93 crores in 1975-76 to Rs. 5,97·30 crores in 1976-77 was mainly under:

Major heads of account	Actuals		Increase
	1975-76	1976-77	
	<i>(In crores of rupees)</i>		
215—Elections—			
Increase was due mainly to expenditure incurred in connection with conducting election to Parliament.	0·70	2·11	1·32
249—Interest Payments—			
Increase was due mainly to payment of more interest on loans and advances from Central Government.	53·99	64·42	10·43
268—Miscellaneous General Services—			
Increase was due mainly to payment of prizes and commission to Agents of State lotteries consequent on the introduction of the system of weekly draws.	0·56	1·64	1·08
277—Education—			
Increase was due mainly to expenditure incurred in respect of schemes under "Minimum Needs Programme".	1,20·26	1,30·14	9·88
280—Medical—			
Increase was due mainly to more expenditure on "Medical Relief" and "Employees' State Insurance Scheme".	47·95	53·55	5·60
281—Family Planning—			
Increase was due mainly to payment of more compensation.	4·39	15·09	10·70
282—Public Health, Sanitation and Water Supply—			
Increase was due mainly to more expenditure on schemes under "Minimum Needs Programme".	12·02	14·06	2·04
284—Urban Development—			
Increase was due mainly to more assistance to municipalities, corporations, etc., for payment of dearness concession to their employees.	10·30	11·75	1·45
289—Relief on account of Natural Calamities—			
Increase was due mainly to payment of more wages for relief operations.	10·31	12·17	1·86

STATEMENT No. 1—SUMMARY OF TRANSACTIONS—*concl'd.***Explanatory Notes—concl'd.**4. Expenditure on Revenue Account—*concl'd.*

Major heads of account	Actuals		Increase
	1975-76	1976-77	
<i>(In crores of rupees)</i>			
306—Minor Irrigation—			
Increase was mainly for expenditure on Lift Irrigation Schemes.	12.28	13.56	1.28
320—Industries—			
Increase was mainly for more expenditure on consumer industries and Departmental Commercial Undertakings.	4.51	6.48	1.97
332—Multipurpose River Projects—			
Increase was due mainly to higher interest liability on account of increase in progressive capital outlay on the projects.	4.62	7.03	2.41
333—Irrigation, Navigation, Drainage and Flood Control Projects—			
Increase was due mainly to higher interest liability on account of increase in progressive capital outlay on commercial irrigation, navigation and drainage projects.	8.35	9.85	1.50
337—Roads and Bridges—			
Increase was due mainly to larger requirements on repairs of roads.	16.10	20.13	4.03
338—Road and Water Transport Services—			
Increase was due to taking over of Calcutta Tramways Company.	0.20	3.13	2.93
363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions—			
Increase was due mainly to payment of larger grants to the Calcutta Metropolitan Development Authority, Calcutta Corporation and municipalities out of octroi collections.	12.79	16.60	3.81

Increase was partly offset by decrease of Rs. 14.00 crores due to less expenditure on manures and fertilizers under "305—Agriculture".

STATEMENT No. 2—CAPITAL OUTLAY

Progressive Capital Outlay to end of 1976-77

Serial No.	Major head of account	Expenditure up to 1975-76	Expenditure during 1976-77	Total
1	2	3	4	5
<i>(In lakhs of rupees)</i>				
A—Capital Account of General Services—				
1	459—Capital Outlay on Public Works ..	19,48.66	2,04.27	21,52.93
2	465—Capital Outlay on other Administrative Services	53.85	..	53.85
Total—A—Capital Account of General Services		20,02.51	2,04.27	22,06.78
B—Capital Account of Social and Community Services—				
3	477—Capital Outlay on Education, Art and Culture	11,14.59	1,65.37	12,79.96
4	480—Capital Outlay on Medical ..	31,54.81	8,16.41	39,71.22
	481—Capital Outlay on Family Planning ..	1,49.50	6.65	1,56.15
6	482—Capital Outlay on Public Health, Sanitation and Water Supply	96.86	4.35	1,01.21
7	483—Capital Outlay on Housing ..	62,16.98	4,58.72	66,75.70
8	484—Capital Outlay on Urban Development	10,50.95	10.51	10,61.46
9	485—Capital Outlay on Information and Publicity	35.20	3.44	38.64
10	488—Capital Outlay on Social Security and Welfare	20,93.92	1,05.23	21,99.15
11	495—Capital Outlay on Other Social and Community Services	2,66.03	7.95	2,73.98
Total—B—Capital Account of Social and Community Services		1,41,78.84	15,78.63	1,57,57.47
C—Capital Account of Economic Services—				
(a)—Capital account of General economic Services—				
12	498—Capital Outlay on Co-operation ..	16,20.69	5,26.54	21,47.23
13	500—Investments in General Financial and Trading Institutions	49.61	14.50	64.11
14	504—Capital Outlay on other General Economic Services	45,23.57	2,19.12	47,42.69
Total—(a)—Capital account of General economic Services		61,93.87	7,60.16	69,54.03

STATEMENT No. 2—CAPITAL OUTLAY—*contd.*Progressive Capital Outlay to end of 1976-77—*contd.*

Serial No.	Major head of account	Expenditure up to 1975-76	Expenditure during 1976-77	Total
1	2	3	4	5
<i>(In lakhs of rupees)</i>				
C—Capital Account of Economic Services— <i>contd.</i>				
(b)—Capital Account of Agriculture and Allied Services—				
15	505—Capital Outlay on Agriculture ..	8,65 11	73·99	9,39·10
16	506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development	52,04·79	7,75·09	59,79·88
17	509—Capital Outlay on Food	-17,64 06	27·80	-17,36 26 (z)
18	510—Capital Outlay on Animal Husbandry	4,17·93	1,03·61	5,21·44
19	511—Capital Outlay on Dairy Development	35,89·42	6,25·66	42,15·08
20	512—Capital Outlay on Fisheries	86·27	33·00	1,19·27
21	513—Capital Outlay on Forests	18 14	15·00	33·14
22	514—Capital Outlay on Community Development	3,61·06	32·38	3,93·44
Total—(b)—Capital Account of Agriculture and Allied Services		87,78·66	16,86·43	1,04,65·09
(c)—Capital Account of Industry and Minerals—				
23	520—Capital Outlay on Industrial Research and Development	30,07·97	73·17	30,81·14
24	521—Capital Outlay on Village and Small Industries	5,67·12	81·17	6,48·29
25	522—Capital Outlay on Machinery and Engineering Industries	46·69	45·00	91·69
26	523—Capital Outlay on Petroleum, Chemicals and Fertilizers Industries	21·48	15·47	36·95
27	525—Capital Outlay on Telecommunication and Electronics Industries	5·00	25·00	30·00
28	526—Capital Outlay on Consumer Industries	5,78·34	50·62	6,28·96
29	528—Capital Outlay on Mining and Metallurgical Industries	1·10	..	1·10
30	530—Investments in Industrial Financial institutions	3,15·17	40·00	3,55·17
Total—(c)—Capital Account of Industry and Minerals		45,42·87	3,30·43	48,73·30

(z) *Minus* figure is due to excess of receipts and recoveries over gross expenditure.

STATEMENT No. 2—CAPITAL OUTLAY—*concl.*Progressive Capital Outlay to end of 1976-77—*concl.*

Serial No.	Major head of account	Expenditure up to 1975-76	Expenditure during 1976-77	Total
1	2	3	4	5
				<i>(In lakhs of rupees)</i>
	C—Capital Account of Economic Services—<i>concl.</i>			
	(d)—Capital Account of Water and Power development—			
31	532—Capital Outlay on Multipurpose river Projects	1,83,04.28	8,96.84	1,92,01.12
32	533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects	68,87.16	14,66.52	83,53.68
33	534—Capital Outlay on Power Projects ..	1,28.14	..	1,28.14
	Total—(d)—Capital Account of Water and Power development	2,53,19.58	23,63.36	2,76,82.94
	(e)—Capital Account of Transport and Communications—			
34	535—Capital Outlay on Ports, Lighthouses and Shipping	(y)		(y)
35	537—Capital Outlay on Roads and Bridges ..	88,92.54	9,14.91	98,07.45
36	538—Capital Outlay on Road and Water Transport Services	7,78.05 (x)	2,58.45	10,36.50 (x)
37	544—Capital Outlay on Other Transport and Communication Services	52.70	7.93	60.63
	Total—(e)—Capital Account of Transport and Communications	97,23.29	11,81.29	1,09,04.58
	Total—C—Capital Account of Economic Services	5,45,58.27	63,21.67	6,08,79.94
	Total ..	7,07,39.62	81,04.57	7,88,44.19

(x) 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. The balance amount represents expenditure on Road and Water Transport Services.

(y) Actual expenditure Rs. 11 only.

STATEMENT No.—2 CAPITAL OUTLAY—*contd.*

Notes (1) The financial results of schemes, the expenditure on which has been recorded under the major heads "532—Capital Outlay on Multipurpose River Projects" and "533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects (Commercial)" are given in Statement No. 3.

(2) In 1976-77 Government invested Rs. 9.75.28 lakhs in Statutory Corporation (Rs. 55.00 lakhs), Government Companies (Rs. 3,56.73 lakhs), Banks (Rs. 7.50 lakhs) and Co-operative Institutions (Rs. 5,56.05 lakhs). The total investment of Government in the share capital and debentures of different concerns at the end of 1974-75, 1975-76 and 1976-77 was Rs. 44,34.85 lakhs, Rs. 50,54.59 lakhs and Rs. 60,29.87 lakhs and the dividend /interest received therefrom was Rs. 10.75 lakhs, Rs. 9.81 lakhs and Rs. 16.18 lakhs respectively. Further details are given in Statement No. 14 and Appendix III.

(3) A summary of the financial results of working of departmentally managed Government undertakings as disclosed by the latest available *pro forma* account is given below :

Name of the undertaking/scheme	Major head under which accounted for	Year of Account	Capital employed	Profit (+)/ 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	310—Animal Husbandry and 510—Capital Outlay on Animal Husbandry	1973-74	6,82.51	-2,83.38	41.51
Scheme for Production of Shark Liver Oil, Fishmeal, etc., Calcutta	312—Fisheries ..	1975-76	1.59	-0.30	18.86
Durgapur State Transport Board (x)	338—Road and Water Transport Services	1973-74 (up to 6-12-73)	1,53.26	-37.36	24.34
Directorate of Brick Production—Manual Scheme excluding Durgapur Unit	526—Capital Outlay on Consumer Industries and 320—Industries	1974-75	23.41	-2.53	10.80
Directorate of Brick Production—Mechanised Brick Factory at Palta	526—Capital Outlay on Consumer Industries and 320—Industries	1974-75	79.31	-19.26	24.28
Government Saw Mills, Siliguri	313—Forest ..	1975-76	27.64	-1.57	5.68
Directorate of Cinchona and Medicinal Plants	320—Industries ..	1968-69	95.91	+16.95	17.67

(x) Converted into Corporation with effect from 7-12-73.

STATEMENT No. 2—CAPITAL OUTLAY—*concl'd.*Notes (3)—*concl'd.*

Arrears in preparation of *pro forma* accounts in respect of other schemes/undertakings are given below :

Name of the scheme/undertaking	Major head under which accounted for	Years for which accounts are due
1	2	3
Government Sales Emporia (Calcutta and Howrah)	....	1951-52 to 1962-63 and 1969-70 to 1976-77.
Silk Reelers' Co-operative and Allied Organisation	320—Industries	1956-57 to 1976-77.
Industrial Estates, Kalyani ..	321—Village and Small Industries	1956-57 to 1976-77.
Industrial Estates, Baruipur ..	Ditto	1958-59 to 1976-77.
Oriental Gas Company's Undertakings	320—Industries and 520—Capital Outlay on Industrial Research and Development	November 1960 to 1976-77.
Brooklyn Ice Plant and Cold Storage	305—Agriculture	1965-66 to 1967-68.
Integrated Scheme for Training-cum-Production Centre for Wood Industries at Durgapur, Kalyani and Siliguri	320—Industries	1965-66 to 1976-77.
Surgical Instruments Servicing Station, Baruipur	320—Industries	1969-70 to 1976-77.
Central Engineering Organisation, Howrah	320—Industries	1972-73 to 1976-77.

STATEMENT No. 3

STATEMENT No. 3—FINANCIAL RESULTS

Name of Project	Capital Outlay during the year		
	Direct	Indirect	Total
1	2	3	4
<i>(Figures in lakhs)</i>			
I. Irrigation Projects (Commercial)—			
Midnapore Canal
Damodar Canal
II. Navigation Projects (Commercial)—			
Hijli Tidal Canal
Eastern Canals
III. Drainage Projects (Commercial)—			
Sonarpur-Arapanch Drainage Scheme	4.77	0.05
Bagjola-Ghuni-Jatragachi Drainage Scheme
IV. Multipurpose River Projects—			
Mayurakshi Reservoir Project	1,04.08	1.19
Grand Total	..	1,08.85	1.24
		1,10.09	

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
<i>of rupees)</i>					
83·07	1·85	84·92	5·06	..	5·06
1,28·19	1·61	1,29·80	20·65	..	20·65
25·51	0·63	26·14	0·02	..	0·02
21·82	0·39	22·21	1·91	..	1·91
1,30·08	1·13	1,31·21	0·60	..	0·60
97·25	0·83	98·08	..	..	..
18,59·41	17·84	18,77·25	64·52	..	64·52
23,45·33	24·28	23,69·61	92·76	..	92·76

STATEMENT No. 3—FINANCIAL RESULTS

Name of Project	Revenue foregone 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
1	11	12	13	14	15
<i>(Figures in lakhs)</i>					
I. Irrigation Projects (Commercial)—					
Midnapore Canal	5.06	3.81	0.04	3.85
Damodar Canal	20.65	11.88	0.07	11.95
II. Navigation Projects (Commercial)—					
Hijli Tidal Canal	0.02	1.18	0.01	1.19
Eastern Canals	1.91	7.80	0.06	7.86
III. Drainage Projects (Commercial)—					
Sonarpur-Arapanch Drainage Scheme	..	0.60	2.10	0.02	2.12
Bagjola-Ghuni-Jatragachi Drainage Scheme	3.50	0.04	3.54
IV. Multipurpose River Projects—					
Mayurakshi Reservoir Project	64.52	97.30	0.46	97.76
Grand Total	92.76	1,27.57	0.70	1,28.27

Note : Financial results of schemes costing Rs. 15 lakhs

OF IRRIGATION WORKS—*contd.*

Net Revenue excluding interest			Net profit or loss after meeting interest	
Surplus of revenue (Column 12) over expenditure (Column 15) (+) or excess of expenditure (Column 15) over revenue (Column 12) (—)	Rate per cent on capital outlay to end of the year	Interest on direct capital outlay	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
<i>of ruprs</i>				
+1.21	1.42	5.61	-4.40	-5.18
+8.70	6.70	8.65	+0.05	+0.04
-1.17	4.48	1.72	-2.89	-11.06
-5.95	26.79	1.47	-7.42	-33.41
-1.52	1.16	7.11	-8.63	-6.58
-3.54	3.61	5.96	-9.50	-9.69
-33.24	1.77	1,21.22	-1,54.46	-8.23
-35.51	45.93	1,51.74	-1,87.25	7.90

and more have only been included.

STATEMENT No. 3—FINANCIAL RESULTS OF
IRRIGATION WORKS—*concl'd.*

Explanatory notes :

Productive and unproductive works : Works in the Irrigation Department are classified as productive or unproductive according to 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

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

Projects sanctioned from the 1st April 1956— $4\frac{1}{2}$ per cent

The productivity test involves certain *pro forma* 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 1976-77.

Of the seven schemes shown in the statement, the revenue receipts of Damodar Canal were adequate to cover both working expenses and interest on capital outlay. Revenue receipts of Midnapore canal were not sufficient to meet the interest charges although it covered the working expenses. The revenue receipts of remaining schemes were not sufficient to cover even the direct working expenses.

After meeting the working expenses and interest charges on capital outlay, the seven schemes suffered a net loss of Rs. 1,87.25 lakhs or 7.90 per cent on the capital outlay of Rs. 23,69.61 lakhs.

The revenue realised from these seven schemes during 1976-77 was Rs. 92.76 lakhs.

STATEMENT No. 4—DEBT POSITION

(i) Statement of Borrowings

Nature of Borrowing	Balance on 1st April 1976	Receipts during the year	Repay- ments during the year	Balance on 31st March 1977	Increase(+) / decrease(-) during the year
<i>(In crores of rupees)</i>					
I.—Internal Debt of the State Government	1,68.79	2,17.69	2,05.90	1,80.58	+11.79
II.—Loans and Advances from the Central Government	9,49.64	1,17.31	57.90	10,09.05	+59.41
Total—Public Debt ..	11,18.43	3,35.00	2,63.80	11,89.63	+71.20
III.—Small Savings, Provident Funds, etc.—Provident Funds—					
State Provident Funds ..	58.45	16.89	7.84	67.50	+9.05
Total—Small Savings, Provident Funds, etc.	58.45	16.89	7.84	67.50	+9.05
Grand Total ..	11,76.88	3,51.89	2,71.64	12,57.13	+80.25

A detailed account of debt position of the State Government is given in Statement No. 17.

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 : I—Internal Debt of the State Government—

(1) **Market Loans bearing interest** : These are long-term loans (which have a currency of more than 12 months) raised in the open market to finance various projects, etc. During the year, a loan of Rs. 14,89.42 lakhs bearing 6 per cent interest was raised at a discount of rupee 1 per one hundred rupees. This loan is redeemable at par in August 1986.

Arrangements 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). Government have not made any amortisation arrangement for repayment of market loans raised during the year.

(a) **Depreciation fund** : A sum of 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 1976-77 are given below :

	Balance on 1st April 1976	Addition du- ring the year	Withdrawal during the year	Balance on 31st March 1977
<i>(In crores of rupees)</i>				
Depreciation Fund ..	19.43	2.27	1.64	20.06
Sinking fund ..	50.16	7.56	5.34	52.38

Out of the total balance in the funds Rs. 12.43 crores were invested in the securities of Governments of India, West Bengal and other States. The amount invested in the securities of the State Government itself was Rs. 4.60 crores.

STATEMENT No. 4—DEBT POSITION—*contd.*(i) Statement of Borrowings—*contd.*Explanatory notes—*contd.*I—Internal Debt of the State Government—*contd.*

2. **Ways and means advances from the Reserve Bank of India :** Under the agreement with the Reserve Bank of India, the State Government has to maintain with the Bank daily a minimum balance of Rs. 1 crore from 1st May, 1976. (Rs. 50 lakhs up to 30th April 1976). If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ways and means advance/overdrafts from the Bank. At the end of 1975-76 Rs. 6.00 crores were outstanding as ways and means advance. During 1976-77 Rs. 1.50 47 crores were taken from the Bank as ways and means advance and Rs. 1.51.70 crores were paid towards repayment of ways and means advances along with interest of Rs. 0.38 crore. During 1976-77 overdrafts aggregating Rs. 45.15 crores were availed of. The entire amount was repaid along with interest of Rs. 0.32 lakh.

3. **Loans from other institutions :** These represent borrowings 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 Co-operative Development Corporation, the Khadi and Village Industries Commission, the Indian Central Oil Seeds Committee, the National Agricultural (Long-term Operation) Fund of the Reserve Bank of India and the Housing and Urban Development Corporation. The full particulars of outstanding loans are given in Annexure to Statement No. 17. Government have not made any amortisation arrangement for repayment of loans taken from autonomous bodies.

II—Loans and advances from the Central Government—

Details of loans taken from the Government of India are given in Statement No. 17.

During the year the State Government have paid to the Government of India Rs 49 10 crores as interest. The extent to which payment of interest on loans taken from the Government of India had become overdue on 31st March 1977 and the amount of rebate disallowed due to delay in repayment of principal are given below :—

Class of loan	Amount Disallowed overdue as rebate Interest	
	<i>(In lakhs of rupees)</i>	
Loans for Central Plan Schemes	4.15	1.91
Loans for Centrally sponsored Plan Schemes .. .. .	..	0.33
Total ..	4.15	2.24

The balance up to 31st March 1974 in respect of loans given on account of loans for displaced goldsmiths, loans for displaced persons from Pakistan, loans for repatriates from Burma and for National loan scholarship scheme has been consolidated according to the recommendations of the Finance Commission with liberalised terms and conditions. Under the revised terms and conditions the State Government is to repay to the Central Government one-half of the principal of the loan recovered from the beneficiaries of the loan and retain the other half together with full interest. The State's share representing one-half of the principal is to be treated as grant from the Government of India to the State Government. During the year the State Government have repaid Rs. 0.91 lakh on account of one-half of the principal of the loan recovered from the beneficiaries. Out of Rs. 64.94 lakhs shown as paid against consolidated rehabilitation/scholarship loans in Statement No. 17, Rs. 64.03 lakhs relate to remission of rehabilitation loans adjusted during the year.

STATEMENT No. 4—DEBT POSITION—*contd.*(i) Statement of Borrowings *-concl'd.*Explanatory notes *contd.*II—Loans and Advances from the Central Government—*concl'd.*

Rupees 6,24 00 lakhs were received by the State Government from the Government of India during 1976-77 as Ways and Means Advance for Plan Schemes. This amount was adjusted during 1976-77 as loan to the extent of Rs. 2,78 00 lakhs and as grant to the extent of Rs. 3,46 00 lakhs. The loan of Rs. 2,78 00 lakhs is included in the total loan of Rs. 1,17,30 84 lakhs received by the State Government from the Government of India during the year.

The balance of Rs 4,45 04 lakhs on account of pre-partition loans from the Central Government has been written off during the year in accordance with the recommendation of the Sixth Finance Commission.

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

(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 1976-77 was Rs. 1,54 34 crores as given below (further details are given in the Statement Nos. 16 and 19) :

Nature of obligations	Balance on 1st April 1976	Receipts during the year	Repayments during the year	Balance on 31st March 1977	Net Increase (+) or decrease (-) during the year
					(In crores of rupees)
Interest bearing obligations, such as depreciation reserve fund of commercial undertakings, etc.	7 37	(x)	0 71	6 66	- 0 71
Non-interest bearing obligations, such as deposits of local funds, civil deposits, other earmarked funds, etc.	1,36 40	2,34 06	2,22 78	1,47 68	+ 11 88
Total ..	1,43 77	2,34 06	2,23 49	1,54 34	+

(x) Actual receipt during the year was Rs. 4,331.

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

(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 1975-76 and 1976-77 are shown below:

	1975-76	1976-77	Increase (+) decrease (-) during the year
	(In crores of rupees)		
Gross debt and other obligations outstanding at the end of the year—	13,20.65	14,11.47	+90.82
(i) Interest paid by the Government—			
(a) On public debt and provident funds ..	53.00	63.27	+10.27
(b) On other obligations	0.99	1.15	+0.16
	53.99	64.42	+10.43
(ii) Deduct—			
(a) Interest received on loans and advances given by Government	0.93	0.67	-0.26
(b) Interest realised on investment of cash balances	0.20	0.07	-0.13
(iii) Net amount of interest charges	52.86	63.68	+10.82
Percentage of gross interest "Item (i)" to total revenue receipts	9.61	10.37	+0.76
Percentage of net interest "Item (iii)" to total revenue receipts	9.40	10.25	+0.85

There were, in addition, certain other receipts and adjustments (Rs. 8.98 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. 54.70 crores (8.81 per cent of the revenue).

Government also received during the year Rs. 0.16 crore as dividend on investments in commercial undertakings, etc.

(b) Appropriation for reduction or avoidance of debt :

	1975-76	1976-77	Increase (+) decrease (-) during the year
	(In crores of rupees)		
Contribution to Sinking Funds	8.77	9.10	+0.33

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 1976-77 was Rs. 44.53 crores.

**STATEMENT No. 5 LOANS AND ADVANCES BY STATE
GOVERNMENT**

(i) Statement of loans and advances

(In lakhs of rupees)

Class of loans and advances	Balance on 1st April 1976	Paid during the year	Repaid during the year	Balance on 31st March 1977	Net addition during the year
Loans for Social and Community Services	1,52,46.17 (a)	23,03.43	2,10.25	1,73,39.35	20,93.18
Loans for Economic Services—					
General Economic Services	9,13.22	11,99.18	13.92	20,98.45	11,85.26
Agriculture and Allied Services	44,79.48	2,41.12	1,87.37	45,53.23	53.75
Industry and Minerals	74,25.49 (b)	9,79.12	2,21.47	81,83.14	7,57.65
Water and Power Development	1,10,22.26 (c)	21,30.00	1,00.00	1,30,52.26	20,30.00
Transport and Communications	67,22.06	12,38.44	2.24	79,58.26	12,36.20
Loans to Government Servants	7,66.65	6,35.25	5,77.56	8,24.34	57.69
Loans for miscellaneous purposes	2.99	1.69	0.07	4.61	1.62
Total	4,65,78.32	87,28.23	13,12.88	5,39,93.67	74,15.35

A detailed account of the transactions and balance of each class of loan is given in Statement No. 18.

(a) Opening balance increased by Rs. 1,05.56 lakhs. Please see note (d) at page 232

(b) Opening balance decreased by Rs. 96.74 lakhs. Please see note (y) at page 252

(c) Opening balance decreased by Rs. 8.82 lakhs. Please see note (z) at page 252

**STATEMENT No. 5—LOANS AND ADVANCES BY STATE
GOVERNMENT—contd.**

(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. 50,26·73 lakhs (principal Rs. 35,72·86 lakhs, interest Rs. 14,53·87 lakhs) was overdue against those loans at the end of 1976-77 as given below :

Sl. No.	Names of borrower	Number of loans	Amount overdue			Earliest period to which the arrears relate
			Principal	Interest	Total	
			<i>(In lakhs of rupees)</i>			
1.	Statutory Corporation, Boards and Government Companies	188	14,62·55	8,66·15	23,28·70	1969-70
2.	Municipalities, Zilla Parishads and Anchal Panchayats	663	4,36·61	1,38·64	5,75·25	1955-56
3.	Calcutta Corporation ..	37	3,20·77	1,70·35	4,91·12	1969-70
4.	Calcutta Improvement Trust ..		..	0·09	0·09	1973-74
5.	Howrah Improvement Trust ..		2·01	16·84	18·85	1970-71
6.	Calcutta Metropolitan Development Authority	2	93·60	92·68	1,86·28	1971-72
7.	Calcutta Tramways Co. Ltd. ..	111	12,23·68	1,53·60	13,77·28	1968-69
8.	Educational Institutions ..	136	33·64	15·52	49·16	1957-58
Total ..		1,145	35,72·86	14,53·87	50,26·73	

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—contd.**

(in) **Repayment of loans by Statutory Corporations, etc. :** The terms and conditions of repayment of Rs. 3,25,39.46 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 :

Sl. No.	Names of statutory corporations, etc.	Number of loans	Amount	Period during which loans were paid
				<i>(In lakhs of rupees)</i>
1.	West Bengal State Electricity Board ..	140	1,25,73.68	1955-56 to 1976-77
2.	Calcutta State Transport Corporation ..	208	37,92.31	1960-61 to 1976-77
3.	West Bengal Development Corporation (in liquidation)	31	4,09.84	1956-57 to 1965-66
4.	West Bengal Ceramic Development Corporation Ltd.	5	19.70	1976-77
5.	Howrah Improvement Trust ..	15	1,66.25	1965-66 to 1969-70
6.	Calcutta Corporation	1	2.66	1968-69 to 1969-70
7.	West Bengal Industrial Development Corporation	12	4,21.67	1971-72 to 1976-77
8.	North Bengal State Transport Corporation	101	6,35.69	1961-62 to 1976-77
9.	West Bengal Small Industries Corporation Ltd.	9	4,78.56	1971-72 to 1974-75
10.	Calcutta Improvement Trust ..	9	48.53	1968-67 to 1969-70
11.	West Bengal Financial Corporation ..	11	46.87	1955-56 to 1974-75
12.	Municipalities	8	2.02	1968-69 to 1973-74
13.	Westinghouse Saxby Farmer Ltd. ..	3	75.00	1976-77
14.	Incheck Tyres Ltd.	1	5.00	1976-77
15.	Calcutta Metropolitan Development Authority	58	94,94.10	1970-71 to 1976-77
16.	Electro-Medical and Allied Industries Ltd.	17	96.75	1970-71 to 1976-77

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

Sl. No.	Names of statutory corporations, etc.	Number of loans	Amount	Period during which loans were paid
				<i>(In lakhs of rupees)</i>
17.	National Sugar Mills Ltd. (in liquidation)	1	1.68	1976-77
18.	West Bengal State Leather Industries Development Corporation Ltd.	1	25.00	1976-77
19.	Durgapur Projects Ltd.	25	33,00.97	1962-63 to 1974-75
20.	Zilla Parishads	106	2,04.43	1968-69 to 1971-72
21.	West Bengal Dairy and Poultry Development Corporation Ltd.	2	4.59	1974-75 to 1976-77
22.	Krishna Glass	6	50.00	1975-76 to 1976-77
23.	Asansol Mines Board of Health ..	1	3.00	1972-73
24.	West Bengal Sugar Industries Development Corporation Ltd.	2	50.75	1973-74 to 1975-76
25.	West Bengal Agro-Industries Corporation Ltd.	3	35.00	1973-74
26.	Durgapur State Transport Corporation ..	74	1,72.30	1973-74 to 1976-77
27.	Calcutta Tramways Company Ltd. ..	17	1,16.35	1974-75 to 1976-77
28.	Abrasives and Castings Ltd. ..	9	0.80	1974-75 to 1976-77
29.	Basumati Corporation	6	22.00	1975-76 to 1976-77
30.	Engel India	3	22.25	1975-76 to 1976-77
31.	Gluconate Ltd.	6	36.76	1975-76 to 1976-77
32.	National Textile Corporation (West Bengal, Assam, Bihar and Orissa) Ltd.	5	1,78.70	1975-76 to 1976-77
33.	Great Eastern Hotel	7	46.25	1975-76 to 1976-77
	Total ..	903	3,25,39.46	

**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 1977
(i) Loans, debentures, bonds, etc., raised by—			
(a) Statutory Corporations and Boards	.. ..	2,76,54 74	2,57,80 19
(b) Co-operative Banks and Institutions	.. ..	1,20,16·93 (x)	40,02 30 (x)(y)
(c) Joint Stock Companies	.. ..	3,65·77	3,65 77
(d) Government Companies	.. ..	20,49·37	17,82 66
		-----	-----
	Total	.. 4,20,86·81	3,19,30·92
		-----	-----

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 1977 are given below :—

1. Statutory Corporations and Boards (7)—

(i) West Bengal Financial Corporation—

(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	3,60 00	3,60 00

(ii) Calcutta Metropolitan Development Authority—

(c) Guarantee for repayment of principal and payment of interest in respect of loans raised	88,00 00	88,00·00
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(iii) West Bengal State Electricity Board—

(d) Guarantee for repayment of principal of loans from Banks for energisation of shallow tube-wells	4,22·40	1,78 44
(e) Guarantee for repayment of principal and payment of interest in respect of loans raised	1,00,85 04	99,55·00
(f) Guarantee for repayment of principal and payment of interest at stipulated rates in respect of loans from Rural Electrification Corporation	54,21·57	51,46·14

(x) Complete particulars are awaited from departmental officers

(y) The amount represents sums guaranteed outstanding as on 31st December 1976.

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

Public or other body for which guarantee has been given and brief nature of the guarantee	(In lakhs of rupees)	
	Maximum amount guaranteed	Sums guaranteed outstanding on the 31st March 1977
I. Statutory Corporations and Boards (7)—<i>concl'd.</i>		
(iii) West Bengal State Electricity Board—<i>concl'd.</i>		
(g) Guarantee for repayment of principal and payment of interest of credit facilities through Industrial Development Bank of India's bills re-discounting scheme	12,00 00	6,12·92
(iv) Calcutta State Transport Corporation—		
(h) Guarantee for repayment of principal and payment of interest from Banks and Industrial Development Bank	8,03·44	2,44·04
(i) Guarantee for payment of principal in respect of loans raised	1,10 00	1,10·00
(v) North Bengal State Transport Corporation—		
(j) Guarantee for repayment of principal and payment of interest of loan from Industrial Development Bank and cash credit facilities through Bank	52·00	17·71
(vi) West Bengal Housing Board—		
(k) Guarantee for re-payment of principal and payment of interest at stipulated rates of loans taken from the Housing and Urban Development Corporation	2,38 05	1,93·70
(vii) Durgapur State Transport Corporation—		
(l) Guarantee for payment of loans from the Industrial Development Bank	12·24	12·24
Total—Statutory Corporations and Boards	2,76,54 74	2,57,80·19
2. Co-operative Banks and Institutions—		
(a) Co-operative Banks (3)—		
(i) Guarantee for repayment of debentures issued and payment of interest thereon	15,10 56	12,82·66
(ii) Guarantee for granting loans for advancing clean cash credit for financing rationing scheme	3·00	2·85
(iii) Guarantee for granting loans for running co-operative rice-mills	40 00	2·02
(iv) Short term credit facilities provided by the Reserve Bank for seasonal agricultural operation	84,00·00	18,17·43

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

Public or other body for which guarantee has been given and brief nature of the guarantee	<i>(In lakhs of rupees)</i>	
	Maximum amount guaranteed	Sums gua- ranteed out- standing on the 31st March 1977
2. Co-operative Banks and Institutions— <i>concl.</i>		
(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 (1)—		
Guarantee for repayment of loans and payment of interest thereon	10.00	8.42
(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	6,10.00	5,68.02
(f) Selected co-operative societies acting as agents of the Food Corporation of India—		
Guarantee for repayment of loans for purchase of paddy/rice for supply to Food Corporation of India	8,84.17	5.21
(g) West Bengal State Co-operative Marketing Federation Ltd.—		
Guarantee for credit facilities from State Bank of India for fertilizers	5,50.00	3,09.59
Total—Co-operative Banks and Institutions	1,20,16.93 (x)	40,02.30 (x)(y)

(x) Complete particulars are awaited from departmental officers.

(y) The amount represents sums guaranteed outstanding as on 31st December 1976.

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

Public or other body for which guarantee has been given and brief nature of the guarantee	<i>(In lakhs of rupees)</i>	
	Maximum amount guaranteed	Sums gua- ranteed out- standing on the 31st March 1977
3. Joint Stock Companies (19)—		
(i) National Iron and Steel Company Ltd —		
Guarantee for repayment of loans for payment of arrear dues of sales tax given by Rehabilitation Corporation Ltd	0 50	0 50
(ii) Messrs Makintosh Burn Ltd —		
Guarantee for repayment of working capital advanced by Bank and payment of interest thereon	29 50	29 50
(iii) Messrs Bengal Laxmi Cotton Mills Ltd —		
Guarantee for repayment of working capital advanced by Banks	47 00	47 00
(iv) Messrs Automative Enterprises Ltd —		
Guarantee for repayment of loan for payment of arrear dues of sales tax	0 03	0 03
(v) Messrs Central Cotton Mills—		
Guarantee for providing cash credit facilities by the Bank	10 29	10 29
(vi) Messrs A Stock and Co —		
Guarantee for repayment of advance by Bank	15 00	15 00
(vii) Messrs Pandey Industries (P) Ltd —		
Guarantee for repayment of loan given by Rehabilitation Corporation Ltd	0 53	0 53
(viii) Messrs. Kalpana Engineering (P) Ltd —		
Guarantee for repayment of loan given by Rehabilitation Corporation Ltd	0 50	0 50
(ix) Oriental Metal Industries (P) Ltd —		
Guarantee for repayment of loan given by the Rehabilitation Corporation Ltd	0 20	0 20
(x) Annapurna Metal Works—		
Guarantee for repayment of loan given by the Rehabilitation Corporation Ltd for payment of arrear dues of sales tax	0.31	0 31
(xi) Krishna Silicate and Glass Works Ltd —		
Guarantee for repayment of working capital advanced by Bank	25.00	25.00
(xii) Sree Krishna Rubber Works Ltd.—		
Guarantee for repayment of loan given by the Rehabilitation Corporation Ltd	0.25	0.25

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

Public or other body for which guarantee has been given and brief nature of the guarantee	<i>(In lakhs of rupees)</i>	
	Maximum amount guaranteed	Sums gua- ranteed out- standing on the 31st March 1977
3. Joint Stock Companies (19)— <i>concl.</i>		
(xiii) Dr. Bose's Laboratory—		
Guarantee for repayment of loan given by the Rehabilitation Corporation Ltd.	0.10	0.10
(xiv) Swaika Vanaspati (P) Ltd.—		
Guarantee for repayment of loans given by Bank for payment of arrear dues of sales tax	0.30	0.30
(xv) Swaika Oil Mills—		
Guarantee for repayment of loan given by Bank for payment of arrear dues of sales tax	0.20	0.20
(xvi) Inohok Tyres Ltd.—		
Guarantee for repayment of working capital advanced by Bank and Rehabilitation Corporation Ltd.	2,01.00	2,01.00
(xvii) National Rubber Manufacturers Ltd.—		
Guarantee for repayment of working capital advanced by Bank	35.00	35.00
(xviii) Mayarakshi Cotton Mills Ltd.—		
Guarantee for repayment of loan given by the Rehabilitation Corporation Ltd. for payment of arrear dues of provident fund	0.05	0.05
(xix) Naffar Chandra Jute Mills Ltd.—		
Guarantee for repayment of Bank loan for part payment of arrear dues of sales tax]	0.01	0.01
Total—Joint Stock Companies	3,65.77	3,65.77

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

Public or other body for which guarantee has been given and brief nature of the guarantee	<i>(In lakhs of rupees)</i>	
	Maximum amount guaranteed	Sums gua- ranteed out- standing on the 31st March 1977
A. Government Companies (8)—		
(i) Kalyani Spinning Mills Ltd.—		
(a) Guarantee for import of machinery through State Trading Corporation of India	43·37	3·78
(b) Guarantee for agreement with Bank against hypothecation of raw materials, stock-in-trade, etc.	1,44·00	1,44·00
(ii) West Bengal Small Industries Corporation Ltd.—		
Guarantee for repayment of principal of cash credit arrangement with Bank	2,00·00	58·37
(iii) West Bengal Industrial Development Corporation Ltd.—		
Guarantee for repayment of principal and payment of interest of loan raised from open market by issue of bonds	11,00·00	11,00·00
(iv) West Bengal Sugar Industries Development Corporation Ltd.—		
Guarantee for repayment of loans from Banks	1,22·00	1,14·36
(v) Durgapur Chemicals—		
Guarantee for repayment of loans from Banks	3,00·00	3,00,00
(vi) Westinghouse Saxby Farmer Ltd.—		
Guarantee for overdraft facilities from Bank	35·00	35·00
(vii) West Bengal Mineral Development and Trading Corporation Ltd.—		
Guarantee for credit note-cum-cheque facility allowed by Eastern Railways	5·00	5·00
(viii) West Bengal Essensial Commodities Supply Corporation Ltd.—		
Guarantee for repayment of Bank loan	1,00·00	22·15
Total—Government Companies	20,49·37	17,82·66

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

(In lakhs of rupees)

	As on 1st April 1976	As on 31st March 1977
(A) General Cash Balances—		
(1) Cash in Treasuries	24.39	26.71
(2) Deposits with Reserve Bank	-9,51.81	-56,92.26
(3) Remittances in transit	2,00.69	53.75
Total ..	-7,26.73	-56.11.90
 (4) Add—Investments held in the “Cash Balance Investment Account”	 13.35	 13.11
Total—(A) ..	-7,13.38	-55.98.69
 (B) Other Cash Balances and Investments—		
(1) Cash with departmental officers	1,76.52	1,91.47
(2) Permanent advance for contingent expenditure with departmental officers	23.82	26.88
(3) Investment of earmarked funds	14.45.16 (x)	12,72.90 (y)
Total—(B) ..	16,47.50 (x)	14,91.31
Total—(A) and (B) ..	9,34.12 (x)	-41.07.38

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 Reserve Bank’ represents the balance according to Government account after taking into account inter-Government monetary settlement advised to the Reserve Bank up to the 25th April 1977. There was a difference of Rs. 1,31.06 lakhs between the figure of ‘Deposits with Reserve Bank’ reflected in the accounts (Rs. -56,92.26 lakhs) and that intimated by the Reserve Bank of India (Rs. -55,61.20 lakhs). The difference to the extent of Rs. 60.68 lakhs has since been reconciled and adjusted. The remaining difference is under reconciliation (October 1977).

(x) Decreased by Rs. 1,500. Please see note (x) at page. 264

(y) For further details please see annexure to Statement No. 19.

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

Explanatory Notes—*concl'd.*

2. Under an agreement with the Reserve Bank of India, the State Government has to maintain with the Bank at the end of each working day a minimum balance of Rs. 1 crore from 1st May 1976 (Rs. 50 lakhs up to 30th April 1976). When the balance falls below the agreed minimum the deficiency is made good by the Bank by giving ordinary and special ways and means advances within the limits fixed from time to time. The limits for ordinary ways and means advances for 1976-77 were fixed at Rs. 6 crores up to 30th April 1976 and Rs. 10 crores from 1st May 1976. In addition, special ways and means advances could also be made available against Government of India securities held by the State Government and the limits for such advances during 1976-77 were fixed as follows :

(In crores of rupees)

From 1st April 1976 to 30th April 1976	..	..	..	3.60
From 1st May 1976 to 13th August 1976	..	..	..	3.65
From 14th August 1976 to 31st March 1977	..	..	..	3.70

Prior to 3rd May 1976 both the advances carried interest at one per cent below the Bank rate in force and from 3rd May 1976 the rate of interest was revised as follows :

For the first 90 days	..	..	..	One per cent below the Bank rate
Beyond 90 days and up to 180 days	..	..	..	One per cent above the Bank rate
Beyond 180 days	..	..	..	Two per cent above the Bank rate

During 1976-77 the Bank rate of interest was nine per cent per annum.

If even after taking these advances, the balance falls below the prescribed minimum balance the Bank charges interest at one per cent below the Bank rate on the short fall. In the event of a minus balance, the Bank charged interest on the overdraft prior to 3rd May 1976 at the Bank rate and from 3rd May 1976 at the rates indicated below :

Up to and inclusive of the 7th day	..	..	..	Bank rate
From the 8th day	..	..	..	Three per cent above the Bank rate.

Rupees 1,50,47.00 lakhs were taken as ways and means advances from the Bank on 105 days which were fully repaid during the year along with Rs. 38.40 lakhs as interest. Rs. 45,14.76 lakhs were taken as overdrafts on 29 days during the year which was fully repaid along with Rs. 0.65 lakh including Rs. 0.33 lakh on account of the previous year, as interest as shown below :

(In lakhs of rupees)

Interest on normal ways and means advances	..	..	..	34.26
Interest on special ways and means advances	..	..	..	4.14
Interest on overdrafts	..	..	..	0.65
Total	..	..	..	<u>39.05</u>

At the close of the year there was an undischarged liability on account of interest on overdrafts of Rupees 4.12 lakhs.

3. The balances under the head 'Remittances in transit' represent remittances between treasuries and currency chests remaining unadjusted on the 31st March 1977.

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. 6.90 lakhs.

5. Details of investments out of earmarked funds are given in Statement No. 19.

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

The following is a summary of balances on 31st March 1977—

Debit balance	Sector of the General Account	Name of account	Credit balance
Rs.			Rs.
		Consolidated Fund—	
8,30,80,44,659	A to D and Part of L	Government Account	
	E	Public Debt)	11,89,63,16,472
5,39,93,66,897	F	Loans and Advances	
		Contingency Fund—	
		Contingency Fund	4,94,94,971
		Public Account—	
	I	Small Savings, Provident Funds, etc.	67,50,15,158
	J	Reserve Funds—	
		(i) Reserve Funds bearing interest ..	45,85,478
		(ii) Reserve Funds not bearing interest—	
		Gross balance	75,69,83,332
12,72,98,019		Investments	
	K	Deposits and Advances—	
		(i) Deposits bearing Interest ..	6,20,34,701
		(ii) Deposits not bearing Interest ..	84,70,92,969
8,58,25,108		(iii) Advances	
	L	Suspense and Miscellaneous—	
		(i) Suspense	45,84,209
		(ii) Other Accounts—	
13,10,782		Investments—	
		Other Items (net)	40,93,08,213
13,02,393		(iii) Accounts with Governments of foreign countries	
	M	Remittances—	
1,26,46,43,507		(i) Money orders, Remittances and adjustments between the officers rendering accounts to the same Accountant General, etc. and other Remittances (net)	
7,88,06,500		(ii) Inter-Government Adjustment Accounts	
	N	Cash Balance (Closing)	56,11,80,362
<u>15,26,65,95,865</u>		Total	<u>15,26,65,95,865</u>

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

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 a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions. It must be understood that these balances cannot be regarded as a complete record of the financial position of Government of West Bengal as it does not take into account all the physical assets of the State, such as lands, buildings, communications, etc., nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

2. A summary of receipts, disbursements and balances under Debt, Contingency Fund and Public Account is given in Statement No. 16.

In a number of cases as detailed in Appendix V 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.

The balances under "Loans and Advances" 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 VI.

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.

4. Under the Bihar and West Bengal (Transfer of Territories) Act, 1956, certain balances under Capital Heads 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. Certain further adjustments have been made during the year. The other adjustments are under correspondence with 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 Public Debt, Loans and Advances, Small Savings, Provident Funds, etc., Reserve Funds Deposits and Advances, Suspense and Miscellaneous (other than Miscellaneous Government Account), Remittances and Contingency Fund, the closing cash balance at the end of the year may be worked out and proved.

The Government account for 1976-77 given below will show how the net amount at the end of the year has been arrived at :

Dr. Rs	Details	Cr. Rs.
7,80,55,46,802	A—Amount at the debit of Government account on 1st April 1976	
	B—Receipt Heads(Revenue Account)	6,21,10,90,501
5,97,29,71,727	C—Expenditure Heads (Revenue Account)	
61,04,56,976	D—Expenditure Heads(Capital Account)	
	E—Miscellaneous	6,98,40,345
	F—Amount at the debit of Government account on 31st March 1977	8,30,80,44,659
14,58,89,75,505	Total ..	14,58,89,75,505

PART II—Detailed Accounts and Other Statements
A—Revenue and Expenditure

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

Heads	Amount (in thousands of rupees)	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
Revenue—			
(a) Tax Revenue—			
(i) Taxes on income and expenditure—			
Taxes on Income other than Corporation Tax	57,98,24	9.33	9.71
Taxes on Agricultural Income	3,59,01	0.58	0.60
(ii) Taxes on property and capital transactions—			
Land Revenue	12,83,64	2.07	2.15
Stamps and Registration Fees	20,94,87	3.37	3.51
Estate Duty	73,51	0.12	0.12
Taxes on Immovable Property other than Agricultural land	21,64	0.03	0.04
(iii) Taxes on commodities and services—			
State Excise	26,44,06	4.26	4.43
Sales Tax	1,82,46,74	29.38	30.55
Taxes on vehicles	12,79,22	2.06	2.14
Taxes on Goods and passengers	24,62,72	3.96	4.12
Taxes and Duties on Electricity	13,96,33	2.25	2.34
Other Taxes and Duties on commodities and services	19,01,80	3.06	3.18
Total—Tax Revenue	3,75,61,68	60.47	62.89
(b) Non-Tax Revenue—			
(i) Interest Receipts, Dividends and Profits	9,88,62	1.59	1.65
(ii) Administrative Services	5,21,00	0.84	0.87
(iii) Pension and Miscellaneous General Services	8,33,81	1.34	1.40
(iv) Social and Community Services	13,98,74	2.25	2.34
(v) Economic Services—			
General Economic Services	76,63	0.12	0.13
Agriculture and Allied Services	15,68,21	2.53	2.62
Industry and Minerals	12,75,38	2.06	2.14
Water and Power Development	1,31,04	0.21	0.22
Transport and Communications	2,97,65	0.48	0.50
Total—Non-Tax Revenue	70,91,08	11.42	11.87
(c) Grants -in-Aid and Contributions	1,74,58,15	28.11	29.23
Grand Total—Revenue	6,21,10,91	100.00	103.99

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—			
(a) General Services—			
Fiscal Services—			
(i) Collection of Taxes on Income and Expenditure	14,85	0·02	0·02
(ii) Collection of Taxes on Property and Capital Transactions—			
Land Revenue	10,98,88	1·77	1·84
Stamps and Registration	1,90,39	0·31	0·32
Collection of other taxes on Property and Capital Transactions	94	0·01	0·01
(iii) Collection of Taxes on Commodities and Services—			
State Excise	1,88,04	0·30	0·31
Sales Tax	1,37,83	0·22	0·23
Taxes on Vehicles	33,79	0·06	0·06
Other Taxes and Duties on Commodities and Services	1,39,32	0·22	0·23
(iv) Other Fiscal Services	20,92	0·03	0·04
Total—Fiscal Services	18,24,96	2·94	3·06
Interest payments and servicing of debt	73,52,02	11·84	12·31
Organs of State	7,78,44	1·25	1·30
Administrative Services	70,38,39	11·33	11·78
Pension and Miscellaneous General Services	10,58,91	1·71	1·77
Total—General Services	1,80,52,72	29·07	30·22
(b) Social and Community Services	2,71,54,79	43·72	45·46
(c) Economic Services—			
General Economic Services	5,26,71	0·85	0·88
Agriculture and Allied Services	71,51,63	11·51	11·97
Industry and Minerals	10,29,83	1·66	1·73
Water and Power Development	16,88,66	2·72	2·83
Transport and Communications	24,65,39	3·97	4·13
Total—Economic Services	1,28,62,22	20·71	21·54
(d) Grants-In-Aid and Contributions	16,59,99	2·67	2·78
Grand Total—Expenditure (Revenue Account)	5,97,29,72	96·17	100·00

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

1	<i>Charged</i> 2 <i>Rs.</i>	<i>Voted</i> 3 <i>Rs.</i>	<i>Total</i> 4 <i>Rs.</i>
Expenditure Heads (Revenue Account)	74,45,94,766	5,22,83,76,961	5,97,29,71,727(a)
Expenditure Heads (Capital Account)	45,99,013	80,58,57,963	81,04,56,976(b)
Disbursements under Public Debt, Loans and Advances, etc.*	2,63,80,49,439	87,28,23,181	3,51,08,72,620(c)
Total ..	3,38,72,43,218	6,90,70,58,105	10,29,43,01,323

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

	<i>Charged Expenditure Rs.</i>	<i>Voted Expenditure Rs.</i>
E—Public Debt—		
603—Internal Debt of the State Government ..	2,05,90,29,245	....
604—Loans and Advances from the Central Government	57,90,20,194	....
F—Loans and Advances .. .. .	....	87,28,23,181
Total ..	2,63,80,49,439	87,28,23,181

(a) Includes Rs. 3,200, Rs. 1,860, Rs. 41,892, Rs. 1,21,127 and Rs. 60,00,000 spent from out of advances obtained from the Contingency Fund during 1969-70, 1970-71, 1971-72, 1973-74 and 1974-75 respectively and recouped to the Fund during the year.

(b) Includes Re. 1, Rs.10,718 and Rs. 31,66,666 spent from out of advances obtained from the Contingency Fund during 1969-70, 1973-74 and 1975-76 respectively and recouped to the Fund during the year.

(c) Includes Rs. 97,00,000 spent from out of advances obtained from the Contingency Fund during 1975-76 and recouped to the Fund during the year.

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

Heads	Actuals for 1976-77
	Rs.
RECEIPT HEADS (Revenue Account)	
A—TAX REVENUE (The figures are net after taking into account refunds)—	
(a) Taxes on income and expenditure—	
021—Taxes on Income other than Corporation Tax—	
Share of net proceeds assigned to States	57,98,24,000
Total ..	57,98,24,000
022—Taxes on Agricultural Income—	
Tax collections	3,58,87,858
Other receipts	13,365
Total ..	3,59,01,223
Total—A(a)—Taxes on income and expenditure ..	61,57,25,223
(b) Taxes on property and capital transactions—	
023—Land Revenue—	
Land Revenue/Tax	4,19,33,151
Rates and Cesses on Land	2,13,96,279
Receipts from management of Ex-zamindari Estates	6,34,11,416
Receipts from Sale of Government Estates	436
Sale proceeds of Waste lands and redemption of land tax	11
Other receipts	16,22,853
Total ..	12,83,64,164

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

Heads	Actuals for 1976-77
	Rs.
A—TAX REVENUE—<i>contd.</i>	
(b) Taxes on property and capital transactions—<i>contd.</i>	
030—Stamps and Registration Fees—	
B—Stamps—Judicial—	
Court fees realised in Stamps	2,99,16,307
Sale of stamps	4,13,522
Other receipts	92,775
Total—(B) ..	3,04,22,604
C—Stamps—Non-Judicial—	
Sale of stamps	15,58,32,074
Duty on impressing of documents	14,38,433
Other receipts	34,234
Total—(C) ..	15,73,04,741
D—Registration fees—	
Fees for registering documents	2,03,90,336
Other receipts	13,69,013
Total—(D) ..	2,17,59,349
Total—B, C and D ..	20,94,86,694
031—Estate Duty—	
A—Agricultural land—	
Share of net proceeds assigned to State/Union Territory Governments	4,000
B—Property other than Agricultural Land—	
Share of net proceeds assigned to States	73,47,000
Total—A and B ..	73,51,000

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

Heads	Actuals for 1976-77
	Rs.
A—TAX REVENUE—<i>contd.</i>	
(b) Taxes on property and capital transactions—<i>concl'd.</i>	
035—Taxes on Immoveable property other than Agricultural land—	
Ordinary Collections	21,53,775
	21,53,775
Total—A(b)—Taxes on property and capital transactions ..	34,73,55,615
 (c) Taxes on commodities and services—	
039—State Excise—	
Country spirits	12,88,71,493
Country fermented liquors	38,80,308
Malt liquor	1,55,74,249
Foreign liquors and spirits	3,96,22,924
Commercial and denatured spirits and medicated wines ..	2,55,90,066
Medicinal and toilet preparations containing alcohol, opium, etc	3,72,47,835
Opium, hemp and other drugs	1,05,17,039
Fines and confiscations	27,96,735
Other receipts	3,04,959
Total ..	26,44,05,608
 040—Sales Tax—	
Receipts under the Central Sales Tax Act	54,01,76,253
Receipts under the State Sales Tax Acts	1,10,05,09,545
Surcharge on Sales Tax	2,46,89,300
Tax on sale of motor spirits and lubricants	15,92,68,562
Other receipts	30,069
Total ..	1,82,46,73,729

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

Heads				Actuals for 1976-77	
				Rs.	
A—TAX REVENUE—<i>concl'd.</i>					
e) Taxes on commodities and services—<i>concl'd.</i>					
041—Taxes on vehicles—					
Receipts under the Indian Motor Vehicles Act	..	..			1,93,66,071
Receipts under the State Motor Vehicles Taxation Acts	..	..			10,60,41,228
Other receipts	..	..	..	..	25,14,888
			Total	..	<u>12,79,22,187</u>
042—Taxes on Goods and passengers—					
Tax collections	..	..	..	..	24,62,71,467
			Total	..	<u>24,62,71,467</u>
043—Taxes and Duties on Electricity—					
Taxes on consumption and sale of Electricity	..	..			13,84,84,693
Fees under the Indian Electricity Rules	..	..	..	..	9,88,318
Other receipts	..	..	..	..	1,60,170
			Total	..	<u>13,96,33,181</u>
045—Other Taxes and Duties on commodities and services—					
Entertainment tax	..	..	..	..	12,85,61,005
Betting tax	..	..	..	..	2,41,37,276
Luxury tax	..	..	..	..	14,16,192
Receipts under Raw Jute Taxation Acts	..	..	..	..	2,69,40,848
Other receipts	..	..	..	..	91,25,020
			Total	..	<u>19,01,80,341</u>
Total—A(c)—Taxes on commodities and services				..	<u>2,79,30,86,513</u>
Total—A—Tax Revenue				..	<u>3,75,61,67,351</u>

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

Heads	Actuals for 1976-77
	Rs.
B—NON-TAX REVENUE—	
(b) Interest Receipts, Dividends and Profits—	
049—Interest Receipts—	
D—Interest receipts of State/Union Territory Governments—	
Interest from Departmental commercial undertakings ..	7,54,69,538
Interest from Public sector and other undertakings ..	8,94,583
Interest from Local bodies	8,63,730
Interest from co-operative societies	9,65,494
Interest from cultivators	20,07,765
Interest realised on investment of cash balances ..	6,90,311
Other receipts	1,63,52,278
Total ..	9,72,43,699
 050—Dividends and Profits—	
Dividends from Public Undertakings	7,15,499
Dividends from other investments	9,02,789
Total ..	16,18,288
Total—B(b)—Interest Receipts, Dividends and Profits ..	9,88,61,987
 (c) Other Non-Tax Revenue—	
(i) General Services—	
051—Public Service Commission—	
State Public Service Commission	5,35,096
Total ..	5,35,096
 055—Police—	
Police supplied to other Governments	1,64,173
Police supplied to other parties	6,27,572
Receipts of State Headquarters Police	41,43,655
Fees, Fines and Forfeitures	27,936
Other receipts	24,87,753
<i>Deduct—Refunds</i>	- 9,955
Total ..	74,41,134

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

Heads	Actuals for 1976-77
	Rs.
B—NON-TAX REVENUE—<i>contd.</i>	
(c) Other Non-Tax Revenue—<i>contd.</i>	
(i) General Services—<i>contd.</i>	
056—Jails—	
Services and service fees	2,11,040
Sale of Jail manufactures	11,73,588
Other receipts	3,80,518
Total ..	17,65,146
 058—Stationery and Printing—	
Stationery receipts	6,50,823
Sale of Gazettes, etc.	2,23,313
Other Press receipts	3,96,744
Total ..	12,70,880
 059—Public Works—	
Rents	44,16,052
Hire charges of Machinery and equipment	5,40,780
Recovery of centage charges	21,25,120
Other receipts	51,19,717
Total ..	1,22,01,669
 065—Other Administrative Services—	
A—Administration of Justice—	
Services and Service fees	2,18,542
Fines and forfeitures	1,02,42,387
Other receipts	7,27,882
Total—A ..	1,11,88,811

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

Heads	Actuals for 1976-77
	Rs.
B—NON-TAX REVENUE—<i>contd.</i>	
(c) Other Non-Tax Revenue— <i>contd.</i>	
(i) General Services— <i>contd.</i>	
065—Other Administrative Services—<i>concl.</i>	
B—Elections—	
Sale proceeds of election forms and documents	61,703
Fees, fines and forfeitures	2,68,964
Other receipts	61,24,525
Total—B ..	64,55,192
C—Other Services—	
Receipts from the Central Government for administration of Central Acts and Regulations	17,61,087
Receipts under Citizenship Act	1,79,243
Receipts under Explosives Act	25,003
Civil Defence	29,05,881
Census	201
Fire protection and Control	40,12,134
Fees for Government audit	4,602
Pass-port and Visa fees	11,556
Copyright fees	371
Receipts from Motor Garage etc.	1,668
Receipts from Guest houses, Government hostels etc. ..	39,208
Other receipts	25,51,936
<i>Deduct—Refunds</i>	- 2,50,441
Total—C ..	1,12,42,449
Total—A, B and C ..	2,88,86,452
066—Contributions and recoveries towards pension and other Retirement Benefits—	
Subscriptions and contributions	40,70,095
Other receipts	7,13,781
Total ..	47,83,876

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

Heads	Actuals for 1976-77
	Rs.
B—NON-TAX REVENUE—<i>contd.</i>	
(c) Other Non-Tax Revenue—<i>contd.</i>	
(i) General Services—<i>concl.</i>	
068—Miscellaneous General Services—	
Pre-partition receipts	4,45,07,601
State lotteries	2,58,14,155
Unclaimed Deposits	1,30,30,410
Sale of land and property	6,059
Receipts relating to Guarantees given by Government ..	42,037
Other receipts	24,84,239 (x)
<i>Deduct</i> —Refunds	—72,87,903
Total ..	7,85,96,598
<hr/>	
Total—B(c)(i)—General Services	13,54,80,851
<hr/>	
(ii) Social and Community Services—	
077—Education—	
A—Primary Education—	
Tuition and other fees	2,96,520
Other receipts	2,84,068
Total—A ..	5,80,588
<hr/>	
B—Secondary Education—	
Tuition and other fees	16,01,476
Text Book Receipts	1,90,774
Other receipts	4,35,648
Total—B ..	22,27,898
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(x) Includes Rs. 14,29,700 and Rs. 2,79,691 received from the Government of Behar on account of share of the Government of West Bengal of the balance of cash balance investment and investment from Famine Insurance Fund respectively due to reorganisation of States.

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

Heads	Actuals for 1976-77
	Rs.
B—NON-TAX REVENUE—<i>contd.</i>	
(c) Other Non-Tax Revenue— <i>contd.</i>	
(ii) Social and Community Services— <i>contd.</i>	
077—Education—<i>concl.</i>	
C—Special Education—	
Tuition and other fees	4,935
Other receipts	5,533
Total—C ..	10,468
D—Pre-University Education—	
Tuition and other fees	21,519
Other receipts	1,562
Total—D ..	23,081
E—University and other Higher Education—	
Tuition and other fees—	
Government Colleges	17,08,068
Tuition and other fees—	
Institutes of Higher Learning	61,962
Other receipts	99,864
Total—E ..	18,69,894
F—Technical Education—	
Tuition and other fees	9,95,284
Other receipts	2,44,350
Total—F ..	12,39,634
G—General—	
Receipts from Sports and Youth Welfare activities	10,203
Other receipts	28,64,909
Deduct—Refunds	-1,90,554
Total—G ..	26,84,561
Total—A, B, C, D, E, F and G ..	86,36,133

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

Heads	Actuals for 1976-77
	Rs.
B—NON-TAX REVENUE—<i>contd.</i>	
(c) Other Non-Tax Revenue— <i>contd.</i>	
(iv) Social and Community Services— <i>contd.</i>	
078—Art and Culture—	
Other receipts	6,857
Deduct—Refunds	-1,514
Total ..	5,343
080—Medical—	
A—Allopathy—	
Tuition and other fees for medical education	11,40,141
Receipts from Patients for Hospital and Dispensary Services ..	63,00,806
Receipts from Employees' State Insurance Scheme	5,27,96,945
Drug Manufacture	4,41,846
Other receipts	43,39,890
Services and service fees	93,979
Deduct—Refunds	-2,01,713
Total—A ..	6,49,11,894
B—Other systems of Medicine—	
Ayurvedic	20,171
Total—B ..	20,171
Total—A and B ..	6,49,32,065
081—Family Planning—	
Other receipts	20,52,782
Total ..	20,52,782

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

Heads	Actuals for 1976-77
	Rs.
B—NON-TAX REVENUE—<i>contd.</i>	
(e) Other Non-Tax Revenue—<i>contd.</i>	
(ii) Social and Community Services—<i>contd.</i>	
082—Public Health, Sanitation and Water Supply—	
Services and Service Fees	6,44,647
Sales of Sera and Vaccines etc.	29,533
Receipts from Public Health Laboratories	3,147
Fees, fines etc.	68,358
Other receipts	12,05,805
Total ..	19,51,490
083—Housing—	
Receipts from Government Residential buildings	57,78,952
Receipts from Government Housing Schemes	2,42,296
Receipts from Subsidised Industrial Housing Scheme	19,83,795
Receipts from Kalyani Housing Scheme	1,90,884
Receipts from Middle Income Group Housing Scheme	25,79,319
Receipts from Rental Housing Schemes	15,97,769
Receipts from Slum Clearance Scheme	2,76,348
Receipts from Low Income Group Housing Scheme	34,55,530
Other receipts	2,14,015
Total ..	1,63,18,908
084—Urban Development—	
Receipts from Greater Calcutta Development Scheme	6,72,534
Other receipts	1,08,072
Total ..	7,80,606

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

Heads	Actuals for 1976-77
	Rs.
B—NON-TAX REVENUE—<i>contd.</i>	
(c) Other Non-Tax Revenue—<i>contd.</i>	
(ii) Social and Community Services—<i>concl.</i>	
085—Information and Publicity—	
Receipts from advertising and visual publicity	4,802
Receipts from films	4,45,546
Receipts from Cinematograph Films Rules	23,680
Receipts from publications	3,163
Other receipts	4,78,181
Total	9,55,372
087—Labour and Employment—	
Receipts under Labour laws	85,564
Fees for inspection of Steam Boilers	13,83,674
Fees realised under the Factory Act	14,21,470
Examination fees under Mines Act	1,031
Fees under Contract Labour (Regulation and abolition) Rules	1,04,339
Other receipts	15,36,045
Total	45,32,123
088—Social Security and Welfare—	
Civil Supplies	2,79,64,093
Relief and rehabilitation of displaced persons	87,85,289
Receipts from schemes for welfare of scheduled castes, scheduled tribes and other backward classes	7,99,619
Receipts from Correctional Homes	7,594
Other receipts	5,39,283
Total	3,80,95,878
089—Other Social and Community Services—	
Other receipts	16,13,106
Total	16,13,106
Total—B(c)(ii)—Social and Community Services	
	13,98,73,806
(iii) Economic Services—	
090—Co-operation—	
Audit fees	12,12,754
Other receipts	19,85,141
Total	31,97,895

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

Heads	Actuals for 1976-77
	Rs.
B—NON-TAX REVENUE—<i>contd.</i>	
(σ) Other Non-Tax Revenue—<i>contd.</i>	
(iii) Economic Services—<i>contd.</i>	
104—Other General Economic Services—	
Land ceilings	9
Regulation of other business undertakings	20,24
Fees for stamping Weights and Measures	20,11,307
Other receipts	24,33,564
Total	44,65,104
105—Agriculture—	
Sale of Seeds	37,65,574
Sale of manures and fertilizers	2,88,97,924
Sale, hire and services of agricultural implements and machinery including tractors	7,56,442
Receipts from agricultural farms	50,88,597
Receipts from commercial crops	2,40,937
Receipts from horticulture	85,281
Receipts from plant protection services	2,10,249
Other Services and service fees	77,548
Grants from Indian Council of Agricultural Research	4,87,273
Other receipts	24,14,969
<i>Deduct</i> —Refunds	- 634
Total	4,20,24,160
106—Minor Irrigation, Soil Conservation and Area development—	
Receipts from deepening of wells and tanks	25,59,308
Receipts from Lift Irrigation Schemes	67,66,012
Receipts from Other Minor Irrigation works	61,23,821
Receipts from Soil Conservation Schemes	2,12,214
Receipts from Area development Programmes	14,840
Other receipts	35,21,334
<i>Deduct</i> —Refunds	- 1,426
Total	1,91,96,108

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

Heads	Actuals for 1976-77 Rs.
—NON-TAX REVENUE—<i>contd.</i>	
(c) Other Non-Tax Revenue—<i>contd.</i>	
(iii) Economic Services—<i>contd.</i>	
109—Feed—	
Nutritious and Subsidiary Food	21,391
Other receipts	58,558
Total ..	79,949
110—Animal Husbandry—	
Services and Service Fees	75,513
Receipts from cattle development	22,68,343
Receipts from poultry development	9,07,210
Receipts from sheep and wool development	21,685
Receipts from piggyery development	50,294
Receipts from other livestock development	4,168
Receipts from fodder and feed development	4,32,103
Grants from Indian Council of Agricultural Research	16,23,230
Other receipts	13,77,215
<i>Deduct—Refunds</i>	- 15,125
Total ..	67,44,636
111—Dairy Development—	
Other receipts	64,33,354
Total ..	64,33,354
112—Fisheries—	
Rents	29,888
Licence fees, fines etc.	2,71,595
Sale of Fish, fish seeds etc.	12,49,041
Services and service fees	4,218
Other receipts	10,19,570
Total ..	25,74,312

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

	Heads	Actuals for 1976-77
		Rs.
B—NON-TAX REVENUE—<i>contd.</i>		
(c) Other Non-Tax Revenue—<i>contd.</i>		
(iii) Economic Services—<i>contd.</i>		
113—Forest—		
Sale of timber and other forest produce	5,55,45,358
Receipts from the management of ex-Zamindari Forest Estates	2,13,52,152
Other receipts	26,93,618
<i>Deduct—Refunds</i>	-22,008
Total	7,95,69,120
114—Community Development—		
Receipts from Community Development Projects	2,00,062
Total	2,00,062
120—Industries—		
A—General—		
Licence fees	16,565
Other receipts	8,21,792
Total—A	8,38,357
B—Large and Medium Industries—		
Consumer Industries	1,81,31,867
Total—B	1,81,31,867
C—Plantations—		
Cinchona	1,47,48,851
Other Plantations	34,56,211
Total	1,82,05,062
Total—A, B and C	3,71,75,286

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

Heads					Actuals for 1976-77
					Rs.
B—NON-TAX REVENUE—contd.					
(c) Other Non-Tax Revenue—concl'd.					
(iii) Economic Services—contd.					
121—Village and Small Industries—					
Industrial Estates .. .. .	..	..	..	..	4,07,094
Small Scale Industries .. .. .	..	..	..	..	32,44,187
Coir Industries .. .. .	..	..	..	..	1,532
Sericulture Industries .. .. .	..	..	..	..	4,02,503
Other village Industries .. .. .	..	..	..	..	1,56,782
Other receipts .. .. .	..	..	..	..	5,30,760
				Total ..	<u>47,42,858</u>
122—Mines and Minerals—					
Mines Department .. .. .	..	..	..	..	1,87,179
Mineral concession fees, rents and royalties .. .. .	..	..	..	..	8,47,04,697
Other receipts .. .. .	..	..	..	..	7,73,263
Deduct—Refunds .. .. .	..	..	..	..	-45,500
				Total ..	<u>8,56,19,639</u>
132—Multipurpose River Projects—					
A—Mayurakshi Reservoir Project—					
Irrigation Schemes .. .. .	..	..	..	..	64,51,933
B—Kangsabati Reservoir Project—					
Irrigation Schemes .. .. .	..	..	..	..	2,74,638
C—Damodar Valley Project—					
Irrigation Schemes .. .. .	..	..	..	..	6,87,616
				Total—A, B and C ..	<u>74,14,187</u>
133—Irrigation, Navigation, Drainage and Flood Control Projects—					
A—Irrigation Projects—Commercial—					
Damodar Canal Project .. .. .	..	..	..	..	18,83,724
Eden Canal Project .. .. .	..	..	..	..	1,80,957
Midnapore Canal Project .. .. .	..	..	..	..	5,05,741
Receipts from other Irrigation Projects .. .. .	..	..	..	..	1,41,729
				Total—A ..	<u>27,12,151</u>

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

Heads	Actuals for 1976-77
	Rs.
B—NON-TAX REVENUE—<i>contd.</i>	
(c) Other Non-Tax Revenue—<i>contd.</i>	
(iii) Economic Services—<i>contd.</i>	
133—Irrigation, Navigation, Drainage and Flood Control Projects—<i>concl.</i>	
B—Irrigation Projects—Non-Commercial—	
Receipts from major and medium Irrigation Projects ..	25,44,520
Total—B ..	25,44,520
 C—Navigation Projects—Commercial—	
Hijli Tidal Canal Project	2,030
Calcutta and Eastern Canal Project	1,90,688
Total—C ..	1,92,718
 D—Navigation Projects—Non-Commercial—	
Receipts from major and medium Navigation Projects ..	55,279
Total—D ..	55,279
 E—Drainage Projects—Commercial—	
Receipts from major and medium Drainage Projects ..	60,321
Total—E ..	60,321
 F—Drainage Projects—Non-Commercial—	
Receipts from major and medium Drainage Projects ..	55,940
Total—F ..	55,940
 G—Flood Control and Anti-Sea Erosion Projects—	
Receipts from major and medium Flood Control and Anti-Sea Erosion Projects	69,024
Total—G ..	69,024
Total—A, B, C, D, E, F and G ..	56,80,953

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

Heads	Actuals for 1976-77
	Rs.
B—NON-TAX REVENUE—<i>concl.</i>	
(c) Other Non-Tax Revenue—<i>concl.</i>	
(iii) Economic Services—<i>concl.</i>	
135—Ports, Light Houses and Shipping—	
A—Ports and Pilotage—	
Registration and other fees	54,744
Other receipts	12,194
Total ..	66,938
136—Civil Aviation—	
Services and service fees	86,247
Total ..	86,247
137—Roads and Bridges—	
Tolls on roads	48,76,196
Other receipts	39,01,224
Total ..	87,77,420
138—Road and Water Transport Services—	
Road Transport Services	1,97,76,596
Other receipts	1,716
Total ..	1,97,78,312
139—Tourism—	
Receipts from Tourist Transport	5,37,154
Rent and catering receipts	5,11,737
Other receipts	6,867
Total ..	10,55,758
144—Other Transport and Communication Services—	
Receipts from other services	47
Total ..	47
Total—B(c)(iii)—Economic Services ..	33,48,91,340
Total—B(c)—Other Non-Tax Revenue ..	61,02,45,997
Total—B—Non-Tax Revenue ..	70,91,07,984

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

Heads	Actuals for 1976-77
	Rs.
C—GRANTS-IN-AID AND CONTRIBUTIONS—	
160—Grants-in-Aid from Central Government—	
A—Non-Plan Grants—	
Grants under proviso to Article 275(1) of the Constitution ..	46,57,00,000
Grants in lieu of Tax on Railway passenger fare	93,11,000
Grants from Central Road Fund	78,36,000
Relief and Rehabilitation of displaced persons	1,16,08,500
Police	18,00,000
Education	1,93,71,000
Housing	67,00,000
Urban Development	31,50,000
Social Security and Welfare	39,500
Village and Small Industries	14,30,000
Civil Aviation	35,57,744
Roads and Bridges	57,61,000
Other grants	1,46,86,735
Total—A ..	55,09,51,479
B—Grants for State/Union Territory Plan Schemes—	
Block grants	16,35,57,500
Grants under proviso to Article 275(1) of the Constitution ..	1,90,70,000
Total—B ..	18,26,27,500
C—Grants for Central Plan Schemes—	
Education	21,47,233
Housing	17,00,000
Agriculture	2,36,02,850
Area Development	27,05,000
Animal Husbandry	30,00,000
Fisheries	10,46,000
Forest	9,50,000
Community Development	1,21,875
Irrigation, Navigation, Drainage and Flood Control Projects ..	3,30,000
Roads and Bridges	7,96,000
Other grants	17,39,400
Total—C ..	3,81,38,358

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

Heads	Actuals for 1976-77
	Rs.
C—GRANTS-IN-AID AND CONTRIBUTIONS—<i>concl'd.</i>	
160—Grants-in-Aid from Central Government—<i>concl'd.</i>	
D—Grants for Centrally Sponsored Plan Schemes—	
Grants under proviso to Article 275(1) of the Constitution ..	13,10,000
Education	9,01,021
Family Planning	11,93,23,676
Public Health, Sanitation and Water Supply	1,05,28,000
Social Security and Welfare	1,45,27,491
Co-operation	8,96,000
Agriculture	75,67,080
Animal Husbandry	24,64,400
Forest	6,50,000
Village and Small Industries	21,36,000
Irrigation, Navigation, Drainage and Flood Control Projects ..	5,16,000
	<hr/>
Total—D ..	16,08,20,548
	<hr/>
Total—A, B, C and D ..	93,25,37,885
	<hr/>
162—States' Share of Union Excise Duties—	
States' Share of Basic Union Excise Duties	60,25,50,524
Additional Excise Duties in lieu of Sales Tax	21,07,26,757
	<hr/>
Total ..	81,32,77,281
	<hr/>
Total—C—Grants-in-Aid and Contributions ..	1,74,58,15,166
	<hr/>
Grand Total—Receipt Heads (Revenue Account) ..	6,21,10,90,501
	<hr/>

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
EXPENDITURE HEADS (REVENUE ACCOUNT)—			
A—GENERAL SERVICES—			
(a) Organs of State—			
211 —Parliament/State/Union Territory Legislatures—			
B—State/Union Territory Legislatures—			
Legislative Assembly			
Non Plan	66,603	22,23,916	22,90,519
Legislative Secretariat			
Non-Plan	1,621	25,48,971	25,50,592
Total ..	68,224	47,72,887	48,41,111
212 President, Vice President/Governor/ Administrator of Union Territories —			
C—Governor/Administrator of Union Territories—			
Emoluments and Allowances of the Governor/Administrator of Union Territories			
Non-Plan	71,500	..	71,500
Secretariat			
Non-Plan	5,16,637	..	5,16,637
House-hold establishment			
Non-Plan	3,37,205	..	3,37,205
Medical facilities			
Non-Plan	68,772	..	68,772
Entertainment expenses			
Non-Plan	32,519	..	32,519
Expenditure from Contract Allowance			
Non-Plan	2,72,853	..	2,72,853
Tour expenses			
Non-Plan	80,531	..	80,531
Discretionary grants			
Non-Plan	24,997	..	24,997
Total ..	14,05,014	..	14,05,014

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
A—GENERAL SERVICES—<i>contd.</i>			
(a) Organs of State—<i>contd.</i>			
213—Council of Ministers—			
Salary of Ministers and Deputy Ministers			
Non-Plan	3,34,861	3,34,861
Sumptuary and other allowances			
Non-Plan	39,815	39,815
Tour expenses			
Non-Plan	6,00,461	6,00,461
Entertainment and hospitality expenses			
Non-Plan	4,22,485	4,22,485
Discretionary grant by Ministers			
Non-Plan	10,250	10,250
Other expenditure			
Non-Plan	2,76,087	2,76,087
	Total ..	16,83,959	16,83,959
214—Administration of Justice—			
High Courts			
Non-Plan	1,09,64,755	1,09,64,755
Civil and Sessions Courts			
Non-Plan	2,60,91,071	2,60,91,071
Small Causes Courts			
Non-Plan	9,29,729	9,29,729
Presidency Magistrates' Courts			
Non-Plan	14,90,051	14,90,051
Criminal Courts			
Non-Plan	1,44,978	1,44,978
Coroners' Courts			
Non-Plan	35,010	35,010

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
A—GENERAL SERVICES—<i>concl.</i>			
(a) Organs of State—<i>concl.</i>			
214—Administration of Justice—<i>concl.</i>			
Administrators General and Official Trustees			
Non-Plan .. .. .	..	8,10,720	8,10,720
Official Assignees			
Non-Plan .. .. .	..	1,80,072	1,80,072
Official Receivers			
Non-Plan .. .. .	..	3,71,000	3,71,000
Sheriffs and Reporters			
Non-Plan .. .. .	..	1,00,937	2,22,300
Legal Advisers and Counsels			
Non-Plan .. .. .	..	74,43,204	74,43,204
	Total ..	1,10,65,692	3,77,18,135
			4,87,83,827
215—Elections—			
Electoral Officers			
Non-Plan .. .. .	..	20,36,595	20,36,595
Preparation and printing of electoral rolls			
Non-Plan .. .. .	..	20,87,533	20,87,533
Charges for conduct of elections for Lok Sabha and State/Union Territory Legislative Assemblies when held simultaneously			
Non-Plan .. .. .	..	50,31,756	50,31,756
Charges for conduct of election to Parliament			
Non-Plan .. .. .	..	1,19,60,328	1,19,60,328
Charges for conduct of election to State/ Union Territory Legislature			
Non-Plan .. .. .	..	14,236	14,236
	Total ..	..	2,11,30,448
			2,11,30,448
Total—A(a)—Organs of State ..		1,25,38,930	6,53,05,429
			7,78,44,359

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

Heads	Actuals for 1976 77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
A—GENERAL SERVICES—<i>contd.</i>			
(b) Fiscal Services—			
(i) Collection of Taxes on Income and Expenditure—			
220—Collection of Taxes on Income and Expenditure—			
Collection charges—Agricultural Income Tax			
Non-Plan	14,85,391	14,85,391
<hr/>			
Total	14,85,391	14,85,391
<hr/>			
Total—A(b)(i)—Collection of Taxes on Income and Expenditure	..	14,85,391	14,85,391
<hr/>			
(ii) Collection of Taxes on Property and Capital Transactions—			
229—Land Revenue—			
Direction and Administration			
Non-Plan	1,66,82,571	1,66,82,571
Collection charges			
Non-Plan	4,32,62,069	4,32,62,069
Survey and settlement operations			
Non-Plan	2,38,45,562	2,38,45,562
Land records			
Non-Plan	1,68,201	1,68,201
Management of Government estates			
Non-Plan	67,672	67,672
Management of ex-7amindari estates			
Non-Plan	2,53,31,998	2,53,31,998
Other expenditure			
Non-Plan	5,29,884	5,29,884
<hr/>			
Total	10,98,87,957	10,98,87,957
<hr/>			

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

Heads	Actuals for 1976-77		
	<i>Charged</i>	<i>Voted</i>	<i>Total</i>
	Rs.	Rs.	Rs.
A—GENERAL SERVICES—<i>contd.</i>			
(b) Fiscal Services— <i>contd.</i>			
(ii) Collection of Taxes on Property and Capital Transactions— <i>contd.</i>			
230—Stamps and Registration—			
B—Stamps—Judicial—			
Direction and Administration			
Non-Plan		1,21,629	1,21,629
Cost of stamps			
Non-Plan		4,78,909	4,78,909
Expenses on sale of stamps			
Non-Plan		48,905	48,905
	Total—B ..	6,49,443	6,49,443
C—Stamps—Non-Judicial—			
Direction and Administration			
Non-Plan		2,43,563	2,43,563
Cost of Stamps			
Non-Plan		15,99,471	15,99,471
Expenses on sale of stamps			
Non-Plan		15,65,724	15,65,724
	Total—C ..	34,08,758	34,08,758
D—Registration—			
Direction and Administration			
Non-Plan		1,49,80,632	1,49,80,632
	Total—D ..	1,49,80,632	1,49,80,632
	Total—B, C and D ..	1,90,38,833	1,90,38,833

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
A—GENERAL SERVICES—<i>contd.</i>			
(b) Fiscal Services—<i>contd.</i>			
(ii) Collection of Taxes on Property and Capital Transactions—<i>concl.</i>			
235—Collection of other Taxes on Property and Capital transactions—			
Taxes on Immovable Property other than Agricultural land			
Non-Plan	94,094	94,094
Total	94,094	94,094
Total—A (b)(ii)—Collection of Taxes on Property and Capital Transactions	..	12,90,20,884	12,90,20,884
(iii) Collection of Taxes on Commodities and Services—			
239—State Excise—			
Direction and Administration			
Non-Plan	1,79,59,406	1,79,59,406
Purchase of opium etc.			
Non-Plan	8,44,603	8,44,603
Total	1,88,04,009	1,88,04,009
240—Sales Tax—			
Direction and Administration			
Non-Plan	21,91,418	21,91,418
Collection charges			
Non-Plan	1,15,90,880	1,15,90,880
Total	1,37,82,298	1,37,82,298
241—Taxes on Vehicles—			
Direction and Administration			
Non-Plan	25,50,379	25,50,379
Collection charges			
Non-Plan	8,28,784	8,28,784
Total	33,79,163	33,79,163

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
A—GENERAL SERVICES—<i>contd.</i>			
(b) Fiscal Services— <i>concl'd.</i>			
(iii) Collection of Taxes on Commodities and Services— <i>concl'd.</i>			
245—Other Taxes and Duties on commodities and services—			
Collection charges—Entertainment Tax			
Non-Plan .. .. .	..	4,89,879	4,89,879
Collection charges—Betting Tax			
Non-Plan .. .. .	..	15,000	15,000
Collection charges—Electricity Duty			
Non-Plan .. .. .	..	18,97,944	18,97,944
Collection charges—Taxes on Goods and Passengers			
Non-Plan .. .. .	..	1,15,29,570	1,15,29,570
	Total ..	1,39,32,193	1,39,32,193
Total—A (b)(iii)—Collection of Taxes on Commodities and Services	..	4,98,97,663	4,98,97,663
(iv) Other Fiscal Services—			
247—Other Fiscal Services—			
Promotion of Small Savings			
Non-Plan .. .. .	..	20,91,553	20,91,553
	Total ..	20,91,553	20,91,553
Total—A (b)(iv)—Other Fiscal Services	..	20,91,553	20,91,553
Total—A(b)—Fiscal Services	..	18,24,95,491	18,24,95,491
(c) Interest payments and servicing of debt—			
248—Appropriation for reduction or avoidance of debt—			
Sinking Funds—(x)			
Non-Plan .. .. .	..	9,09,86,000	9,09,86,000
	Total ..	9,09,86,000	9,09,86,000

(x) Loanwise account given in Statement No. 19.

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
A—GENERAL SERVICES—<i>contd.</i>			
(c) Interest payments and servicing of debt—<i>contd.</i>			
249—Interest Payments—			
A—Interest on Internal Debt—			
Interest on Market Loans			
Non-Plan	7,43,16,646	..	7,43,16,646
Discount on Loans			
Non-Plan	14,88,839	..	14,88,839
Interest on other Internal debts			
Non-Plan	2,38,43,868	..	2,38,43,868
Management of debt			
Non-Plan	2,72,801	..	2,72,801
Total—A	<u>9,99,22,154</u>	..	<u>9,99,22,154</u>
C—Interest on Small Savings, Provident Funds, etc.—			
Interest on State Provident Funds			
Non-Plan	4,17,90,389	..	4,17,90,389
Total—C	<u>4,17,90,389</u>	..	<u>4,17,90,389</u>
D—Interest on Loans and Advances from Central Government—			
Interest on Loans for Non-Plan Schemes			
Non-Plan	9,35,74,356	..	9,35,74,356
Interest on Loans for State/Union Territory Plan Schemes			
Non-Plan	3,17,45,408	..	3,17,45,408
Interest on Loans for Central Plan Schemes			
Non-Plan	1,62,80,908	..	1,62,80,908
Interest on Loans for Centrally Sponsored Plan Schemes			
Non-Plan	38,13,768	..	38,13,768
Interest on Ways and Means Advances			
Non-Plan	13,01,370	..	13,01,370
Interest on Pre-1974 Loans			
Non-Plan	34,43,00,850	..	34,43,00,850
Total—D	<u>49,10,16,660</u>	..	<u>49,10,16,660</u>

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
A—GENERAL SERVICES—<i>contd.</i>			
(c) Interest payments and servicing of debt—<i>concl'd.</i>			
249—Interest Payments—<i>concl'd.</i>			
F—Interest on other Obligations—			
Miscellaneous			
Non-Plan	15,15,318	99,71,492	1,14,86,810
Total—F ..	15,15,318	99,71,492	1,14,86,810
Total—A, C, D and F ..	63,42,44,521	99,71,492	64,42,16,013
Total—A(c)—Interest payments and servicing of debt	72,52,30,521	99,71,492	73,52,02,013
 (d) Administrative services—			
251—Public Service Commission—			
State Public Service Commission			
Non-Plan	18,39,562	..	18,39,562
Total ..	18,39,562	..	18,39,562
 252—Secretariat—General Services—			
Secretariat			
Non-Plan	12,000	2,23,38,502	2,23,50,502
Board of Revenue			
Non-Plan .. .. .	..	13,19,045	13,19,045
Attached Offices			
Non-Plan .. .. .	..	32,12,797	32,12,797
Total ..	12,000	2,68,70,344	2,68,82,344

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
A—GENERAL SERVICES—<i>contd.</i>			
(d) Administrative services—<i>contd.</i>			
253—District Administration—			
Commissioners			
Non-Plan		12,41,871	12,41,871
District establishment			
Non-Plan		2,67,30,420	2,67,30,420
Other establishment			
Non-Plan		1,17,75,767	1,17,75,767
		<hr/>	<hr/>
Total		3,97,48,058	3,97,48,058
		<hr/>	<hr/>
254—Treasury and Accounts Administration—			
Directorate of Accounts and Treasuries			
Non-Plan		1,95,920	1,95,920
Treasury establishment			
Non-Plan		58,82,321	58,82,321
Other expenditure			
Non-Plan		2,14,366	2,14,366
		<hr/>	<hr/>
Total		62,92,607	62,92,607
		<hr/>	<hr/>
255—Police—			
Direction and Administration			
Non-Plan		91,14,401	91,14,401
Education and Training			
Non-Plan		39,52,816	39,52,816
Criminal Investigation and Vigilance			
Non-Plan		1,21,36,874	1,21,36,874

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

Heads	Actuals for 1976-77		
	<i>Charged</i>	<i>Voted</i>	<i>Total</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
A—GENERAL SERVICES—<i>contd.</i>			
(d) Administrative services—<i>contd.</i>			
255—Police—<i>concl.</i>			
Special Police			
Non-Plan	54,20,196	54,20,196
State Headquarters Police			
Non-Plan	10,78,67,913	10,78,67,913
District Police			
Non-Plan	23,27,33,743	23,27,33,743
Railway Police			
Non-Plan	1,01,17,210	1,01,17,210
Harbour Police			
Non-Plan	36,96,524	36,96,524
Welfare of Police Personnel			
Non-Plan	7,04,98,665	7,04,98,665
Other expenditure			
Non-Plan	1,75,88,852	1,75,88,852
	Total ..	47,31,27,194	47,31,27,194
256—Jails—			
Direction and Administration			
Non-Plan	4,96,948	4,96,948
Jails			
Non Plan	4,59,29,186	4,59,29,186
Jail Manufactures			
Non-Plan	6,08,466	6,08,466
Other expenditure			
Non-Plan	35,28,822	35,28,822
	Total ..	5,05,63,422	5,05,63,422

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
A—GENERAL SERVICES—<i>contd.</i>			
(d) Administrative services— <i>contd.</i>			
258—Stationery and Printing—			
Purchase and supply of stationery stores			
Non-Plan	52,10,723	52,10,723
Printing, storage and distribution of forms			
Non-Plan	19,76,360	19,76,360
Government Presses			
Non-Plan	94,13,407	94,13,407
State Plan	27,95,170	27,95,170
Cost of Printing by other sources			
Non-Plan	2,94,947	2,94,947
Government publications			
Non-Plan	1,81,634	1,81,634
Other expenditure			
Non-Plan	2,17,926	2,17,926
	Total	2,00,90,167	2,00,90,167
259—Public Works—			
Direction and Administration			
Non-Plan	2,31,408	1,18,08,529
Planning and Research			
Non-Plan	15,38,138	15,38,138
Construction			
Non-Plan	20,378	16,61,960
State Plan	3,04,199	3,04,199
Maintenance and Repairs			
Non-Plan	23,08,256	4,85,16,099
State Plan	2,74,337	2,74,337

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
A—GENERAL SERVICES—<i>contd.</i>			
(d) Administrative services—<i>contd.</i>			
259—Public Works—<i>concl'd.</i>			
Furnishings			
Non-Plan	1,27,652	1,27,652
Lease charges			
Non-Plan	3,39,434	3,39,434
Public Works Workshops			
Non-Plan	2,27,930	2,27,930
Machinery and Equipment			
Non-Plan	6,827	33,23,024
Suspense			
Non-Plan	-44,069	-6,81,44,287
Other expenditure			
Non-Plan	11,13,591	11,13,591
<hr/>			
Total	25,22,800	8,59,198
<hr/>			
260—Fire Protection and control—			
Direction and Administration			
Non-Plan	1,09,44,186	1,09,44,186
Protection and control			
Non-Plan	21,75,793	21,75,793
Other expenditure			
Non-Plan	6,41,487	6,41,487
State Plan	1,85,464	1,85,464
<hr/>			
Total	1,39,46,930	1,39,46,930
<hr/>			

(x) Minus expenditure due to excess of credit transactions over debit transactions.

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
A—GENERAL SERVICES—<i>contd.</i>			
(d) Administrative services—<i>concl'd.</i>			
285—Other Administrative Services—			
Vigilance			
Non-Plan		20,99,587	20,99,587
Special Commissions of Enquiry			
Non-Plan		29,733	29,733
Civil Defence			
Non-Plan	72,733	2,45,74,182	2,46,46,915
Home Guards			
Non-Plan		1,23,65,230	1,23,65,230
Census			
Non-Plan		1,08,175	1,08,175
Gazetteer and Statistical Memoirs			
Non-Plan		2,67,633	2,67,633
Vital Statistics			
Non-Plan		31,079	31,079
Rent Control			
Non-Plan		15,92,318	15,92,318
Motor Garages etc.			
Non-Plan		1,12,67,462	1,12,67,462
Guest Houses, Government Hostels etc.			
Non-Plan		1,40,017	1,40,017
Administration of Citizenship Act			
Non-Plan		3,38,284	3,38,284
Training			
Non-Plan		5,36,815	5,36,815
Other expenditure			
Non-Plan		1,45,43,028	1,45,43,028
	Total ..	72,733	6,78,93,543
Total—A(d)—Administrative services		44,47,095	69,93,91,463

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
A—GENERAL SERVICES—<i>contd.</i>			
(e) Pension and Miscellaneous General Services—			
266—Pensions and other Retirement Benefits—			
Superannuation and Retirement allowances			
Non-Plan	7,98,988	5,47,42,155	5,55,41,143
Commuted value of pensions			
Non-Plan .. .. .	..	76,09,427	76,09,427
Equated payment on account of capital outlay on sterling pensions to the Government of India, by the State/ Union Territory Governments			
Non-Plan .. .. .	..	2,92,340	2,92,340
Compassionate allowances			
Non-Plan .. .. .	..	3,535	3,535
Gratuities			
Non-Plan .. .. .	..	1,68,74,586	1,68,74,586
Family Pensions			
Non-Plan .. .. .	..	74,89,951	74,89,951
Contributions to Provident Funds			
Non-Plan .. .. .	..	1,12,529	1,12,529
Pensions to employees of State aided educational institutions			
Non-Plan .. .. .	..	15,32,684	15,32,684
Total ..	7,98,988	8,86,57,207	8,94,56,195

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
A—GENERAL SERVICES—<i>concl.</i>			
(e) Pension and Miscellaneous General Services— <i>concl.</i>			
268—Miscellaneous General Services—			
State lotteries			
Non-Plan .. .. .	..	1,62,96,765	1,62,96,765
Pensions and awards in consideration of distinguished services			
Non-Plan .. .. .	..	27,671	27,671
Irrecoverable loans written off			
Non-Plan .. .. .	..	31,032	31,032
Other expenditure			
Non-Plan .. .. .	..	79,735	79,735
	Total	1,64,35,203	1,64,35,203
Total—A(e)—Pension and Miscellaneous General Services		7,98,988	10,50,92,410
Total—A—General Services ..	74,30,15,534	1,06,22,56,285	1,80,52,71,819
B—SOCIAL AND COMMUNITY SERVICES			
276—Secretariat—Social and Community Services—			
Secretariat			
Non-Plan .. .. .	..	7,404	95,90,245
	Total	7,404	95,97,649

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—SOCIAL AND COMMUNITY SERVICES—<i>contd.</i>			
277—Education—			
A—Primary Education—			
Inspection			
Non-Plan		72,92,966	72,92,966
State Plan		19,47,732	19,47,732
Government primary schools			
Non-Plan		13,962	13,962
State Plan		1,21,312	1,21,312
Assistance to non-Government primary schools			
Non-Plan		14,63,06,942	14,63,06,942
State Plan		7,63,82,311	7,63,82,311
Assistance to Local Bodies for primary education			
Non-Plan		21,73,71,037	21,73,71,037
State Plan		73,62,230	73,62,230
Teachers' Training			
Non-Plan		32,54,886	32,54,886
State Plan		7,57,593	7,57,593
Minimum Needs Programme			
State Plan		5,40,33,959	5,40,33,959
Other expenditure			
Non-Plan		42,37,941	42,37,941
State Plan		28,97,913	28,97,913
Central Sector Schemes		1,41,24,007	1,41,24,007
Transfers to/from Reserve Funds and Deposit Accounts			
Non-Plan		— 23,018	— 23,018
Total—A		53,60,81,773	53,60,81,773

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—SOCIAL AND COMMUNITY SERVICES—<i>contd.</i>			
277—Education—<i>contd.</i>			
B—Secondary Education—			
Inspection			
Non-Plan		34,47,763	34,47,763
Government secondary schools			
Non-Plan		1,24,00,036	1,24,00,036
State Plan		2,49,289	2,49,289
Assistance to non-Government secondary schools			
Non-Plan		35,41,67,026	35,41,67,026
State Plan		8,66,18,854	8,66,18,854
Scholarships			
Non-Plan		1,75,182	1,75,182
State Plan		4,05,812	4,05,812
Centrally Sponsored Schemes		3,78,250	3,78,250
Teachers' training			
Non-Plan		6,36,849	6,36,849
State Plan		44,77,669	44,77,669
Text Books			
Non-Plan		34,31,178	34,31,178
State Plan		10,72,854	10,72,854
Other expenditure			
Non-Plan		13,14,593	13,14,593
State Plan		27,06,823	27,06,823
Transfers to/from Reserve Funds and Deposit Accounts			
Non-Plan		-6,832	-6,832
Total—B		47,14,75,346	47,14,75,346

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—SOCIAL AND COMMUNITY SERVICES—<i>contd.</i>			
277—Education—<i>contd.</i>			
C—Special Education—			
Adult Education			
Non-Plan		7,50,911	7,50,911
State Plan		12,29,488	12,29,488
Central Sector Schemes		3,58,060	3,58,660
Promotion of modern Indian languages and literature			
Non-Plan		5,13,875	5,13,875
State Plan		3,18,836	3,18,836
Centrally Sponsored Schemes		4,65,483	4,65,483
Sanskrit education			
Non-Plan		4,15,043	4,15,043
Centrally Sponsored Schemes		1,68,129	1,68,129
Other language education			
Non-Plan		25,83,632	25,83,632
Other expenditure			
State Plan		1,98,182	1,98,182
Total—C		70,02,239	70,02,239
D—Pre-University Education—			
Direction and Administration			
State Plan		9,00,000	9,00,000
Government institutions			
State Plan		51,688	51,688
Assistance to non-Government institutions			
State Plan		1,22,61,036	1,22,61,036
Total—D		1,32,12,724	1,32,12,724

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—SOCIAL AND COMMUNITY SERVICES—<i>contd.</i>			
277—Education—<i>contd.</i>			
E—University and other Higher Education—			
Assistance to Universities for non-technical education			
Non-Plan		5,61,85,053	5,61,85,053
State Plan		64,25,402	64,25,402
Government colleges			
Non-Plan		2,39,28,393	2,39,28,393
State Plan		20,68,831	20,68,831
Assistance to non-Government colleges			
Non-Plan		8,96,29,036	8,96,29,036
State Plan		1,04,28,715	1,04,28,715
Institutes of Higher Learning			
State Plan		17,89,000	17,89,000
Scholarships			
Non-Plan		89,871	89,871
State Plan		7,140	7,140
Other expenditure			
Non-Plan		48,849	48,849
State Plan		7,39,222	7,39,222
Central Sector Schemes		6,47,103	6,47,103
Total—E		19,19,86,615	19,19,86,615
F—Technical Education			
Direction and Administration			
Non-Plan		5,10,275	5,10,275
Assistance to Universities for technical education			
State Plan		2,19,000	2,19,000
Technical schools			
Non-Plan		44,65,338	44,65,338
State Plan		1,29,500	1,29,500
Polytechnics			
Non-Plan		1,15,07,969	1,15,07,969
State Plan		12,47,677	12,47,677

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

Heads	Actuals for 1976-77		
	Rs.	Rg.	Rs.
B—SOCIAL AND COMMUNITY SERVICES—<i>contd.</i>			
277—Education—<i>contd.</i>			
F—Technical Education—<i>concl.</i>			
Engineering colleges and Institutes			
Non-Plan	1,78,68,981	1,78,68,981
State Plan	22,68,308	22,68,308
Centrally Sponsored Schemes	2,50,827	2,50,827
Research			
Non-Plan	5,91,668	5,91,668
Training			
Non-Plan	3,16,737	3,16,737
Other expenditure			
Non-Plan	2,07,681	2,07,681
State Plan	14,532	14,532
Total—F	<u>3,95,98,493</u>	<u>3,95,98,493</u>
G—Sports and Youth Welfare—			
Direction and Administration			
Non-Plan	7,49,833	7,49,833
Physical education			
Non-Plan	13,92,710	13,92,710
State Plan	3,04,620	3,04,620
Youth welfare schemes			
Non-Plan	1,21,23,935	1,21,23,935
State Plan	20,85,553	20,85,553
Central Sector Schemes	4,480	4,480
Sports and games			
Non-Plan	11,33,791	11,33,791
State Plan	54,57,847	54,57,847
Other expenditure			
Non-Plan	6,74,899	6,74,899
Total—G	<u>2,39,27,668</u>	<u>2,39,27,668</u>

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—SOCIAL AND COMMUNITY SERVICES—<i>contd.</i>			
277—Education—<i>concl.</i>			
H—General—			
Direction and Administration			
Non-Plan		50,33,817	50,33,817
State Plan		4,76,700	4,76,700
Research			
Non-Plan		2,93,771	2,93,771
Training			
State Plan		1,456	1,456
Scholarships			
Non-Plan		29,27,312	29,27,312
State Plan		83,532	83,532
Centrally Sponsored Schemes		5,16,794	5,16,794
Other expenditure			
Non-Plan		72,70,881	72,70,881
State Plan		14,78,589	14,78,589
	Total—H	1,80,82,852	1,80,82,852
	Total—A, B, C, D, E, F, G and H	1,30,13,67,710	1,30,13,67,710
278—Art and Culture—			
Fine Arts Education			
Non-Plan		6,57,889	6,57,889
State Plan		20,400	20,400
Promotion of Arts and Culture			
Non-Plan		12,13,817	12,13,817
State Plan		16,94,214	16,94,214
Central Sector Schemes		1,000	1,000
Archaeology			
Non-Plan		13,70,471	13,70,471
State Plan		3,95,452	3,95,452

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—SOCIAL AND COMMUNITY SERVICES—<i>contd.</i>			
278—Art and Culture—<i>concl'd.</i>			
Archives and Museums			
Non-Plan		28,564	28,564
State Plan		2,34,333	2,34,333
Public Libraries			
Non-Plan		51,21,878	51,21,878
Other expenditure			
Non-Plan		8,659	8,659
Total		1,07,46,677	1,07,46,677
279—Scientific Services and Research—			
G—Assistance for other Scientific Research—			
Assistance to other scientific bodies			
Non-Plan		25,300	25,300
Total		25,300	25,300
280—Medical—			
A—Allopathy—			
Direction and Administration			
Non-Plan		2,04,80,007	2,04,80,007
Medical Relief			
Non-Plan		29,11,92,413	29,11,92,413
State Plan		5,98,91,651	5,98,91,651
Centrally Sponsored Schemes		48,992	48,992
Education			
Non-Plan		2,47,40,024	2,47,40,024
State Plan		71,34,272	71,34,272
Centrally Sponsored Schemes		5,19,932	5,19,932

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

Heads	Actuals for 1976-77		
	Charged Rs.	Voted Rs.	Total Rs.
B—SOCIAL AND COMMUNITY SERVICES—<i>cont'd.</i>			
280 -Medical—<i>concl'd.</i>			
A—Allopathy—<i>concl'd.</i>			
Training			
Non-Plan	—	36,17,758	36,17,758
State Plan .. ..	..	22,08,758	22,08,758
Employees' State Insurance Scheme			
Non-Plan .. ..	..	7,81,78,195	7,81,78,195
State Plan .. ..	..	33,92,670	33,92,670
Other Health Schemes			
State Plan .. ..	..	57,159	57,159
Medical Store Depots			
Non-Plan .. ..	..	3,17,05,670	3,17,05,670
State Plan .. ..	..	1,77,286	1,77,286
Other expenditure			
Non-Plan .. ..	..	17,33,988	17,33,988
State Plan .. ..	..	54,25,345	54,25,345
Transfers to/from Reserve Funds and Deposit Accounts			
Non-Plan .. ..	..	66,000	66,000
	Total—A ..	<u>53,05,70,120</u>	<u>53,05,70,120</u>
B—Other Systems of Medicine—			
Ayurvedic			
Non-Plan .. ..	..	6,61,803	6,61,803
State Plan .. ..	..	17,59,835	17,59,835
Centrally Sponsored Schemes .. ..	..	49,735	49,735
Homoeopathy			
State Plan .. ..	..	18,25,329	18,25,329
Other systems			
Non-Plan .. ..	..	6,54,942	6,54,942
	Total—B ..	<u>49,51,644</u>	<u>49,51,644</u>
	Total—A and B ..	<u>53,55,21,764</u>	<u>53,55,21,764</u>

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

Heads	Actuals for 1976-77		
	Charged Rs.	Voted Rs.	Total Rs.
B—SOCIAL AND COMMUNITY SERVICES—<i>contd.</i>			
281—Family Planning—			
Direction and Administration			
Centrally Sponsored Schemes	56,82,708	56,82,708
Rural Family Planning services			
Non-Plan	58,372	58,372
Centrally Sponsored Schemes	. ..	1,79,99,082	1,79,99,082
Urban Family Planning services			
Non-Plan	33,593(x)	4,038
Centrally Sponsored Schemes	32,92,637	32,92,637
Maternity and Child health			
Non-Plan	13,63,365	13,63,365
State Plan	2,42,067	2,42,067
Centrally Sponsored Schemes	11,247	11,247
Transport			
Centrally Sponsored Schemes	25,75,441	25,75,441
Compensation			
State Plan	5,78,225	5,78,225
Centrally Sponsored Schemes	11,63,16,788	11,63,16,788
Other services and supplies			
Centrally Sponsored Schemes	12,44,459	12,44,459
Mass education			
Centrally Sponsored Schemes	8,14,283	8,14,283
Training, research and statistics			
Non-Plan	29,778	29,778
Centrally Sponsored Schemes	6,36,786	6,36,786
Total	..	33,593	15,08,49,276
			15,08,82,869

(x) Represents expenditure met from out of advance obtained from the Contingency Fund during 1971-72 and recouped to the Fund during the year.

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

Heads	Actuals for 1976-77		
	Charged Rs.	Voted Rs.	Total Rs.
B—SOCIAL AND COMMUNITY SERVICES—<i>contd.</i>			
282—Public Health, Sanitation and Water Supply—			
A—Public Health and Sanitation—			
Direction and Administration			
Non-Plan	1,49,00,991	1,49,00,991
Prevention and control of diseases			
Non-Plan	4,16,29,906	4,16,31,766
State Plan	17,09,890	17,09,890
Centrally Sponsored Schemes	1,53,48,070	1,53,51,270
Prevention of food adulteration			
Non-Plan	69,077	69,077
State Plan	73,570	73,570
Prevention of air and water pollution			
Non-Plan	1,27,684	1,27,684
State Plan	3,52,275	3,52,275
Drug Control			
Non-Plan	11,14,496	11,14,496
State Plan	1,69,470	1,69,470
Training			
Centrally Sponsored Schemes	1,09,877	1,09,877
Health statistics and research			
Non-Plan	2,06,734	2,06,734
State Plan	7,51,940	7,51,940
Health education and publicity			
Non-Plan	8,10,237	8,10,237
State Plan	2,51,362	2,51,362
Manufacture of sera and vaccine			
Non-Plan	5,71,755	5,71,755
State Plan	32,694	32,694
Public Health Laboratories			
Non-Plan	10,66,625	10,66,625
State Plan	1,50,054	1,50,054

(y) Represents expenditure met from out of advance obtained from the Contingency Fund during 1969-70 and recouped to the Fund during the year.

(z) Represents expenditure met from out of advance obtained from the Contingency Fund during 1970-71 and recouped to the Fund during the year.

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

Heads	Actuals for 1976-77		
	Charged Rs.	Voted Rs.	Total Rs.
B—SOCIAL AND COMMUNITY SERVICES—<i>contd.</i>			
282—Public Health, Sanitation and Water Supply			
<i>—concl.</i>			
A—Public Health and Sanitation—<i>concl.</i>			
Health transport			
State Plan	1,03,039	1,03,039
Sanitation services			
Non-Plan	72,072	72,072
Total—A	..	<u>5,660</u>	<u>7,96,21,818</u>
			<u>7,96,26,878</u>
B—Sewerage and Water Supply—			
Direction and Administration			
Non-Plan	7,000 (y)	1,77,90,319
Centrally Sponsored Schemes	5,42,253	5,42,253
Machinery and equipment			
Non-Plan	57,24,129	57,24,129
Suspense			
Non-Plan	—3,40,62,219	—3,40,62,219 (x)
Other expenditure			
Non-Plan	1,08,20,234	1,08,20,234
Sewerage schemes			
State Plan	37,753	37,753
Urban Water Supply schemes			
Non-Plan	3,43,163	3,43,163
State Plan	1,03,39,869	1,03,39,869
Rural piped Water Supply schemes			
State Plan	43,01,887	43,01,887
Central Sector Schemes	3,86,692	3,86,692
Other Rural Water Supply schemes			
Central Sector Schemes	34,426	34,426
Minimum Needs Programme			
State Plan	4,46,95,744	4,46,95,744
Total—B	..	<u>7,000</u>	<u>6,09,54,250</u>
Total—A and B	..	<u>12,060</u>	<u>14,05,76,068</u>
			<u>14,05,88,128</u>

(x) *Minus* expenditure was due to excess of credit transactions over debit transactions.

(y) Represents expenditure met from out of advance obtained from the Contingency Fund during 1971-72 and recouped to the Fund during the year.

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

Heads		Actuals for 1976-77					
		Charged Rs.	Voted Rs.	Total Rs.			
B—SOCIAL AND COMMUNITY SERVICES—contd.							
283—Housing—							
A—General—							
Direction and Administration							
Non-Plan	68,60,278	68,60,278	
Total—A				68,60,278	68,60,278
B—Housing Schemes—							
Low Income Group Housing Scheme							
Non-Plan	21,769	21,769	
Bagjola Sewerage Treatment Plant							
Non-Plan	3,23,643	3,23,643	
Administration of Bidhan Nagar							
Non-Plan	27,708	27,708	
Sodepur Development Schemes							
Non-Plan	11,035	11,035	
Subsidised Industrial Housing Scheme							
State Plan	32,812	32,812	
Central Sector Schemes	20,73,925	20,73,925	
Total—B				24,90,892	24,90,892
C—Government Residential Buildings—							
Construction							
Non-Plan	4,660	4,660	
Maintenance and repairs							
Non-Plan	1,30,95,501	1,30,95,501	
Lease charges							
Non-Plan	6,62,895	6,62,895	
Estate management							
Non-Plan	1,25,50,205	1,25,50,205	
Machinery and equipment							
Non-Plan	-	-	11,03,376	11,03,376	

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

Heads	Actuals for 1976-77					
	Charged	Voted	Total			
	Rs.	Rs.	Rs.			
B—SOCIAL AND COMMUNITY SERVICES—<i>contd.</i>						
283—Housing—<i>concl'd.</i>						
C—Government Residential Buildings—<i>concl'd.</i>						
Suspense						
Non-Plan	— 4,23,764	— 4,23,764
						(x)
Police housing scheme						
Non-Plan	22,418	22,418
State Plan	25,103	25,103
			Total—C	..	2,70,40,394	2,70,40,394
			Total—A, B and C	..	3,63,91,564	3,63,91,564
284—Urban Development—						
A—General—						
Assistance to Municipalities, Corporations, etc.						
Non-Plan	8,29,29,912	8,29,29,912
State Plan	15,97,120	15,97,120
Town and Regional Planning						
Non-Plan	11,90,500	11,90,500
State Plan	1,76,347	1,76,347
Other expenditure						
Non-Plan	5,33,518	5,33,518
State Plan	1,01,15,166	1,01,15,166
			Total—A	..	9,65,42,563	9,65,42,563
C—Greater Calcutta Development Scheme—						
Direction and Administration						
Non-Plan	5,79,226	5,79,226
State Plan	63,78,186	63,78,186
Other expenditure						
Non-Plan	19,371	19,371
State Plan	1,40,00,000	1,40,00,000
			Total—C	..	2,09,76,783	2,09,76,783
			Total—A and C	..	11,75,19,346	11,75,19,346

(x) *Minus* expenditure was due to excess of credit transactions over debit transactions.

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

Heads				Actuals for 1976-77		
				Charged	Voted	Total
				Rs.	Rs.	Rs.
B—SOCIAL AND COMMUNITY SERVICES—<i>contd.</i>						
285—Information and Publicity—						
Direction and Administration						
Non-Plan	..	..	..	..	68,87,054	68,87,054
Advertising and Visual Publicity						
Non-Plan	..	..	..	..	60,25,654	60,25,654
Information Centres						
State Plan	..	..	..	..	5,51,179	5,51,179
Press Information services						
Non-Plan	..	..	..	..	73,455	73,455
Field publicity						
Non-Plan	..	..	..	..	25,02,090	25,02,090
State Plan	..	..	..	..	5,55,797	5,55,797
Songs and Drama services						
Non-Plan	..	..	..	..	4,22,052	4,22,052
Films						
Non-Plan	..	..	..	..	24,24,962	24,24,962
Photo services						
Non-Plan	..	..	..	..	86,574	86,574
Publications						
Non-Plan	..	..	..	..	7,05,724	7,05,724
Other expenditure						
Non-Plan	..	..	..	..	1,91,511	1,91,511
			Total	..	2,04,26,052	2,04,26,052

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

Heads	Actuals for 1976-77						
	Charged	Voted	Total				
	Rs.	Rs.	Rs.				
B—SOCIAL AND COMMUNITY SERVICES—<i>contd.</i>							
287—Labour and Employment—							
A—Labour—							
Direction and Administration							
Non-Plan	37,20,072	37,20,072		
State Plan	59,355	59,355		
Industrial relations							
Non-Plan	21,06,474	21,06,474		
State Plan	1,69,264	1,69,264		
Working conditions and safety							
Non-Plan	22,02,220	22,02,220		
General labour welfare							
Non-Plan	13,74,480	13,74,480		
State Plan	82,024	82,024		
Research and Statistics							
Non-Plan	4,82,057	4,82,057		
Other expenditure							
State Plan	1,21,245	1,21,245		
Total—A				1,03,17,191	1,03,17,191
B—Employment and Training—							
Direction and Administration							
Non-Plan	7,94,474	7,94,474		
Employment exchange							
Non-Plan	60,702	35,22,874	35,83,576	
State Plan	2,32,063	2,32,063		
Employment survey and statistics							
State Plan	1,70,45,421	1,70,45,421		

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—SOCIAL AND COMMUNITY SERVICES—<i>contd.</i>			
287—Labour and Employment—<i>concl.</i>			
B—Employment and Training—<i>concl.</i>			
Training of craftsmen and supervisors			
Non-Plan	1,32,61,246	1,32,61,246
State Plan	1,09,354	1,09,354
Other expenditure			
Non-Plan	49,249	49,249
State Plan	3,072	3,072
Transfers to/from Reserve Funds and Deposit Accounts			
Non-Plan	-11,617	-11,617
		<hr/>	<hr/>
Total—B	..	60,702	3,50,06,136
		<hr/>	<hr/>
Total—A and B	..	60,702	4,53,23,327
		<hr/>	<hr/>
288—Social Security and Welfare—			
A—Civil Supplies—			
Direction and Administration			
Non-Plan	20,86,621	20,86,621
Inspection			
Non-Plan	1,49,523	1,49,523
Other expenditure			
Non-Plan	43,678	43,678
		<hr/>	<hr/>
Total—A	22,79,822
		<hr/>	<hr/>

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—SOCIAL AND COMMUNITY SERVICES—<i>contd.</i>			
288—Social security and Welfare—<i>contd.</i>			
B—Relief and Rehabilitation of Displaced Persons—			
Direction and Administration			
Non-Plan	70,82,372	70,82,372
Relief and Rehabilitation of persons affected by Indo-Pak hostilities/ conflict, 1971			
Non-Plan	10,18,264	10,18,264
Tibetan refugees			
Non-Plan	4,15,497	4,15,497
Other relief measures			
Non-Plan	64,02,567	64,02,567
Other rehabilitation schemes			
Non-Plan	5,90,79,196	5,90,79,196
Other expenditure			
Non-Plan	3,75,218	3,75,218
Total—B	7,43,73,114	7,43,73,114

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—SOCIAL AND COMMUNITY SERVICES—<i>contd.</i>			
288—social security and Welfare—<i>contd.</i>			
C—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—			
Direction and Administration			
Non-Plan	47,00,534	47,00,534
State Plan	1,27,282	1,27,282
Welfare of Scheduled castes			
Non-Plan	99,03,390	99,03,390
State-Plan	89,03,139	89,03,139
Centrally Sponsored Schemes	1,56,56,157	1,56,56,157
Welfare of Scheduled tribes			
Non-Plan	34,24,883	34,24,883
State Plan	45,95,267	45,95,267
Centrally Sponsored Schemes	20,78,754	20,78,754
Tribal Areas Sub-Plan			
State Plan	90,46,090	90,46,090
Welfare of Denotified and Nomadic tribes			
Non-Plan	40,595	40,595
State Plan	1,62,226	1,62,226
Other expenditure			
Non-Plan	5,63,560	5,63,560
Centrally Sponsored Schemes	1,51,422	1,51,422
Transfers to/from Reserve Funds and Deposit Accounts			
Non-Plan	5,60,440	5,60,440
Total—C	5,99,13,739	5,99,13,739

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

Heads	Actuals for 1976-77			
	Charged	Voted	Total	
	Rs.	Rs.	Rs.	
B—SOCIAL AND COMMUNITY SERVICES—<i>contd.</i>				
288—Social Security and Welfare—<i>contd.</i>				
D—Social Welfare—				
Direction and Administration				
Non-Plan	18,38,040	18,38,040
Education and welfare of handicapped				
Non-Plan	2,39,070	2,39,070
State Plan	1,38,795	1,38,795
Women's welfare				
Non-Plan	2,12,174	2,12,174
State Plan	5,07,437	5,07,437
Family and child welfare				
Non-Plan	1,58,53,988	1,58,53,988
State Plan	3,19,958	3,19,958
Centrally Sponsored Schemes	18,30,233	18,30,233
Welfare of poor and destitute				
Non-Plan	69,11,710	69,11,710
State Plan	21,13,039	21,13,039
Correctional homes				
Non-Plan	17,68,608	17,68,608
Minimum Needs Programmes				
State Plan	1,24,69,058	1,24,69,058
Other expenditure				
Non-Plan	7,79,135	7,79,135
State Plan	3,44,28,649	3,44,28,649
Total—D	7,94,09,894	7,94,09,894

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—SOCIAL AND COMMUNITY SERVICES—<i>contd.</i>			
288—Social Security and Welfare—<i>concl'd.</i>			
E—Other Social Security and Welfare Programmes—			
Direction and Administration			
Non-Plan	16,228	16,228
Pensions under Social Security Schemes			
Non-Plan	22,07,638	22,07,638
Pensions to freedom fighters, their dependents etc.			
Non-Plan	8,42,743	8,42,743
Other programmes			
Non-Plan	11,23,510	11,23,510
State Plan	1,19,390	1,19,390
Total—E	43,09,509	43,09,509
Total—A, B, C, D and E	22,02,86,078	22,02,86,078
289—Relief on account of Natural Calamities—			
A—Special Relief—			
Public Health, Water Supply and Sanitation			
Non-Plan	58,63,743	58,63,743
Rehabilitation			
Non-Plan	26,770	26,770
Other special relief measures			
Non-Plan	33,93,090	33,93,090
Total—A	92,83,603	92,83,603

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—SOCIAL AND COMMUNITY SERVICES—<i>contd.</i>			
289—Relief on account of Natural Calamities—<i>concl.</i>			
B—Gratuitous Relief—			
Cash doles			
Non-Plan	12,52,626	12,52,626
Food and clothing			
Non-Plan	2,45,56,862	2,45,56,862
Housing			
Non-Plan	20,04,498	20,04,498
Supply of fodder			
Non-Plan	1,88,747	1,88,747
Other gratuitous relief			
Non-Plan	73,630	73,630
Total—B	..	2,80,76,363	2,80,76,363
C—Relief Works—			
Irrigation works			
Non-Plan	3,46,896	3,46,896
Other works			
Non-Plan	5,48,37,303	5,48,37,303
Total—C	..	5,51,84,199	5,51,84,199
D—General--			
Direction and Administration			
Non-Plan	1,01,95,478	1,01,95,478
Other expenditure			
Non-Plan	1,89,44,241	1,89,44,241
Total—D	..	2,91,39,719	2,91,39,719
Total—A, B, C and D	..	12,16,83,884	12,16,83,884

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

Heads	Actuals for 1976-77				
	Charged	Voted	Total		
	Rs.	Rs.	Rs.		
B—SOCIAL AND COMMUNITY SERVICES—<i>concl.d.</i>					
295—Other Social and Community Services—					
Zoological and Public Gardens					
Non-Plan	..	..	5,46,643	5,46,643
State Plan	..	..	6,08,000	6,08,000
Upkeep of Shrines, Temples, etc.					
Non-Plan	..	..	4,30,000	4,30,000
Donations for charitable purposes					
Non-Plan	..	..	5,09,804	5,09,804
Other expenditure					
Non-Plan	..	..	29,63,594	29,63,594
			<hr/>	<hr/>	
	Total	..	50,58,041	50,58,041	
			<hr/>	<hr/>	
Total—B—Social and Community Services	..	1,13,759	2,71,53,65,332	2,71,54,79,091	
			<hr/>	<hr/>	
C—ECONOMIC SERVICES—					
(a) General Economic Services—					
296—secretariat—Economic services—					
Planning Commission/Planning Board					
State Plan	..	..	9,32,245	9,32,245
Secretariat					
Non-Plan	4,000	98,09,013	98,13,013
State Plan	..	..	4,46,195	4,46,195
Attached Offices					
Non-Plan	..	..	7,08,239	7,08,239
State Plan	..	..	5,29,798	5,29,798
			<hr/>	<hr/>	
	Total	..	4,000	1,24,25,490	1,24,29,490
			<hr/>	<hr/>	

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

Heads	Actuals for 1976-77			
	Charged	Voted	Total	
	Rs.	Rs.	Rs.	
C—ECONOMIC SERVICES—<i>contd.</i>				
(a) General Economic Services—<i>contd.</i>				
298—Co-operation—				
Direction and Administration				
Non-Plan	71,50,906	71,50,906
State Plan	12,69,114	12,69,114
Audit of co-operatives				
Non-Plan	36,29,028	36,29,028
State Plan	8,694	8,694
Education, research and training				
Non-Plan	6,62,585	6,62,585
State Plan	4,95,368	4,95,368
Information and publicity				
State Plan	22,506	22,506
Credit co-operatives				
Non-Plan	8,64,949	8,64,949
State Plan	50,34,621	50,34,621
Centrally Sponsored Schemes	3,75,000	3,75,000
Housing co-operatives				
Non-Plan	3,227	3,227
Farming co-operatives				
State Plan	1,250	1,250
Warehousing and Marketing co-operatives				
Non-Plan	7,42,563	7,42,563
State Plan	—	..	28,27,152	28,27,152
Processing co-operatives				
Non-Plan	10,11,600	10,11,600
State Plan	3,99,000	3,99,000
Dairy co-operatives				
Non-Plan	—	..	15,89,413	15,89,413
State-Plan	—	..	8,800	8,800

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ECONOMIC SERVICES—<i>concl.</i>			
(a) General Economic Services—<i>concl.</i>			
298—Co-operation—<i>concl.</i>			
Fishermens' co-operatives			
Non-Plan	7,158	7,158
State Plan	1,00,662	1,00,662
Industrial co-operatives			
Non-Plan	29,186	29,186
State Plan	66,11,894	66,11,894
Consumers' co-operatives			
Non-Plan	93,900	93,900
State Plan	3,08,618	3,08,618
Centrally Sponsored Schemes	1,58,500	1,58,500
Other co-operatives			
Non-Plan	3,000	3,000
State Plan	3,220	3,220
Centrally Sponsored Schemes	76,100	76,100
Total	3,34,88,014	3,34,88,014
304—Other General Economic Services—			
Land ceilings			
Non-Plan	3,62,659	3,62,659
Regulation of other business undertakings			
Non-Plan	1,68,769	1,68,769
Economic advice and statistics			
Non-Plan	4,000	35,95,697
State Plan	5,34,396
Central Sector Schemes	1,00,407
Regulation of weights and measures			
Non-Plan	17,54,214
State Plan	2,33,838
Total	4,000	67,49,980
Total—C—(a)General Economic Services	8,000	5,26,63,484

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

Heads	Actuals for 1976-77			
	Charged	Voted	Total	
	Rs.	Rs.	Rs.	
C—ECONOMIC SERVICES—<i>contd.</i>				
(b) Agriculture and Allied Services—				
305—Agriculture—				
Direction and Administration				
Non-Plan	79,26,546	79,26,546
State Plan	67,37,838	67,37,838
Land Reforms				
Non-Plan	4,17,348	4,17,348
State Plan	4,01,12,984	4,01,12,984
Consolidation of Holdings				
State Plan	53,640	53,640
Multiplication and distribution of seeds				
Non-Plan	15,79,027	15,79,027
State Plan	16,88,736	16,88,736
Agricultural farms				
Non-Plan	1,44,18,143	1,44,18,143
Centrally Sponsored Schemes	2,59,526	2,59,526
Manures and fertilizers				
Non-Plan	2,32,31,760	2,32,31,760
State Plan	48,68,735	48,68,735
High yielding varieties programme				
Non-Plan	73,12,828	73,12,828
Centrally Sponsored Schemes	484	484
Plant protection				
State Plan	9,23,846	9,23,846
Commercial crops				
Non-Plan	3,47,986	3,47,986
State Plan	47,29,908	47,29,908
Centrally Sponsored Schemes	46,75,586	46,75,586
Central Sector Schemes	12,681	12,681

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ECONOMIC SERVICES—<i>contd.</i>			
(b) Agriculture and Allied Services—<i>contd.</i>			
305—Agriculture—<i>contd.</i>			
Schemes for small and marginal farmers and agriculture labour			
State Plan		12,06,900	12,06,900
Drought Prone Areas Programme			
State Plan		98,39,597	98,39,597
Central Sector Schemes		1,08,74,045	1,08,74,045
Extension and farmers' training			
Non-Plan		2,11,531	2,11,531
State Plan		56,58,012	56,58,012
Centrally Sponsored Schemes		9,31,059	9,31,059
Agricultural education			
Non-Plan		1,51,23,180	1,51,23,180
State Plan		1,36,96,192	1,36,96,192
Agricultural engineering			
Non-Plan		43,007	43,007
State Plan		2,54,639	2,54,639
Agricultural research			
Non-Plan		54,28,153	54,28,153
State Plan		3,80,660	3,80,660
Centrally Sponsored Schemes		2,36,947	2,36,947
Agricultural economics and statistics			
Non-Plan		45,80,004	45,80,004
State Plan		15,77,998	15,77,998
Centrally Sponsored Schemes		4,243	4,243
Central Sector Schemes		44,511	44,511
Storage and warehousing			
Non-Plan		2,34,445	2,34,445
State Plan		60,016	60,016

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

Head	Actuals for 1976-77				
	Charged	Voted	Total		
	Rs.	Rs.	Rs.		
C—ECONOMIC SERVICES—<i>contd.</i>					
(b) Agriculture and Allied Services—<i>contd.</i>					
305 Agriculture—<i>concl'd.</i>					
Agricultural marketing and quality control					
Non-Plan	27,84,541	27,84,541
State Plan	6,96,941	6,96,941
Centrally Sponsored Schemes	64,643	64,643
Central Sector Schemes	6,00,000	6,00,000
Horticulture					
Non-Plan	6,11,958	6,11,958
State Plan	3,48,269	3,48,269
Other expenditure					
State Plan	14,78,638	14,78,638
			Total	19,62,67,731	19,62,67,731
306—Minor Irrigation—					
Direction and Administration					
Non-Plan	69,33,828	69,33,828
State Plan	51,50,019	51,50,019
Investigation and development of ground water resources					
State Plan	12,05,221	12,05,221
Construction and deepening of wells and tanks					
State Plan	1,12,72,336	1,12,72,336
Tubewells					
Non-Plan	1,45,99,815	1,45,99,815
State Plan	3,27,08,140	3,27,08,140

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs
C—ECONOMIC SERVICES— <i>contd.</i>			
(b) Agriculture and Allied Services—<i>contd.</i>			
306—Minor Irrigation—<i>concl.</i>			
Lift Irrigation schemes			
Non-Plan		84,08,732	84,08,732
State Plan		3,52,60,330	3,52,60,330
Other minor irrigation works			
State Plan		1,59,87,202	1,59,87,202
Other expenditure			
State Plan		40,92,037	40,92,037
Total		13,56,17,660	13,56,17,660
307—Soil and Water Conservation—			
Soil survey and testing			
Non-Plan		4,83,178	4,83,178
State Plan		7,67,462	7,67,462
Research			
Non Plan		1,58,264	1,58,264
State Plan		33,016	33,016
Education and training			
State Plan		2,43,683	2,43,683
Soil conservation schemes			
Non-Plan		42,620	42,620
State Plan		34,78,235	34,78,235
Centrally Sponsored Schemes		40,25,479	40,25,479
Total		92,31,937	92,31,937

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ECONOMIC SERVICES—<i>contd.</i>			
(b) Agriculture and Allied Services—<i>contd.</i>			
308—Area Development—			
Ayacut Development			
State Plan	2,23,774	2,23,774
Dry land development			
State Plan	1,32,79,293	1,32,79,293
Development of hill areas			
State Plan	2,82,97,201	2,82,97,201
Central Sector Schemes	30,35,975	30,35,975
Other expenditure			
Non-Plan	16,52,479	16,52,479
State Plan	2,97,41,386	2,97,41,386
	Total ..	7,62,30,108	7,62,30,108
309—Food—			
Direction and Administration			
Non-Plan	5,50,55,533	5,50,55,533
Nutritious and Subsidiary Food			
State Plan	5,82,993	5,82,993
Centrally Sponsored Schemes	..	1,75,323	1,75,323
Other expenditure			
Non-Plan	1,67,507	1,67,507
	Total ..	5,59,81,356	5,59,81,356
310—Animal Husbandry—			
Direction and Administration			
Non-Plan	53,03,744	53,03,744
State Plan	1,46,212	1,46,212
Veterinary education and training			
Non-Plan	30,500	30,500

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ECONOMIC SERVICES—<i>contd.</i>			
(b) Agriculture and Allied Services—<i>contd.</i>			
310—Animal Husbandry—<i>concl.</i>			
Veterinary services and Animal health			
Non-Plan	83,08,274	83,08,274
State Plan	43,68,034	43,68,034
Centrally Sponsored Schemes	3,99,163	3,99,163
Veterinary research			
Non-Plan	2,82,645	2,82,645
State Plan	3,57,017	3,57,017
Investigation and statistics			
Centrally Sponsored Schemes	17,786	17,786
Cattle development			
Non-Plan	2,997	1,49,55,547	1,49,58,544
State Plan	71,26,121	71,26,121
Centrally Sponsored Schemes	14,27,624	14,27,624
Poultry development			
Non-Plan	26,71,069	26,71,069
State Plan	22,18,929	22,18,929
Sheep and wool development			
Non-Plan	2,75,758	2,75,758
Piggery development			
Non-Plan	9,04,595	9,04,595
State Plan	15,319	15,319
Other livestock development			
Non-Plan	21,094	21,094
Central Sector Schemes	39,46,000	39,46,000
Fodder and feed development			
Non-Plan	16,53,024	16,53,024
State Plan	13,20,790	13,20,790
Other expenditure			
Non-Plan	3,16,269	3,16,269
State Plan	7,88,639	7,88,639
Total	2,997	5,70,44,386	5,70,47,383

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

Heads				Actuals for 1976-77		
				Charged	Voted	Total
				Rs.	Rs.	Rs.
C—ECONOMIC SERVICES—contd.						
(b) Agriculture and Allied Services—contd.						
311—Dairy Development—						
Dairy development						
Non-Plan	..	..	..	..	3,91,131	3,91,131
State Plan	..	..	..	..	63,363	63,363
Research						
Non-Plan	..	..	..	..	43,062	43,062
Education and training						
Non-Plan	..	..	..	..	1,61,027	1,61,027
State Plan	..	..	..	..	60,992	60,992
			Total	..	7,19,575	7,19,575
312— Fisheries—						
Direction and Administration						
Non-Plan	..	..	..	..	37,97,778	37,97,778
State Plan	.	..	..	..	3,61,485	3,61,485
Research						
Non-Plan	.	..	..	..	1,04,658	1,04,658
State Plan	..	..	..	..	22,56,296	22,56,296
Education and training						
State Plan	..	..	..	..	56,16,339	56,16,339
Inland fisheries						
State Plan	..	..	..	..	15,74,244	15,74,244
Fishing harbour and landing facilities						
Centrally Sponsored Schemes	..	..	..	..	2,23,850	2,23,850
Processing, preservation and marketing						
State Plan	..	..	..	..	3,18,530	3,18,530
Mechanisation and improvement of fishing crafts						
State Plan	..	..	..	..	9,24,567	9,24,567
Other expenditure						
State Plan	..	..	..	..	12,21,487	12,21,487
			Total	..	1,63,99,234	1,63,99,234

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

Heads	Actuals for 1976-77					
	Charged	Voted	Total			
	Rs.	Rs.	Rs.			
C—ECONOMIC SERVICES—<i>contd.</i>						
(b) Agriculture and Allied Services—<i>contd.</i>						
313—Forest—						
Direction and Administration						
Non-Plan	1,90,15,075	1,90,15,075
Research						
State Plan	3,93,229	3,93,229
Education and training						
Non-Plan	54,640	54,640
State Plan	3,051	3,051
Forest conservation and development						
Non-Plan	30,14,423	30,14,423
State Plan	5,37,684	5,37,684
Survey of forest resources						
Non-Plan	90,995	90,995
State Plan	5,91,688	5,91,688
Centrally Sponsored Schemes			75,589	75,589
Plantation Schemes						
Non-Plan	6,616	6,616
State Plan	46,10,350	46,10,350
Centrally Sponsored Schemes			3,44,382	3,44,382
Farm forestry						
State Plan	6,75,113	6,75,113
Forest produce						
Non-Plan	90,48,720	90,48,720
State Plan	3,80,804	3,80,804
Communications and Buildings						
Non-Plan	28,67,885	28,67,885
State Plan	8,03,147	8,03,147

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

Heads				Actuals for 1976-77		
				Charged	Voted	Total
				Rs.	Rs.	Rs.
C—ECONOMIC SERVICES—<i>contd.</i>						
(b) Agriculture and Allied Services— <i>contd.</i>						
313—Forest—<i>concl.</i>						
Preservation of wild life						
Non-Plan	..	..	..	6,49,210		6,49,210
State Plan	..	..	..	4,71,576		4,71,576
Central Sector Schemes	..	..	..	10,60,579		10,60,579
Other expenditure						
Non-Plan	..	..	..	20,50,678		20,50,678
State Plan	..	..	..	8,17,134		8,17,134
			Total	4,75,62,568		4,75,62,568
314—Community Development—						
A—General—						
Direction and Administration						
Non-Plan	..	..	..	7,18,55,588		7,18,55,588
State Plan	..	..	..	10,72,383		10,72,383
Training						
Non-Plan	..	..	..	1,57,999		1,57,999
State Plan	..	..	..	16,115		16,115
Assistance to Panchayati Raj Institutions						
Non-Plan	..	..	..	2,64,83,089		2,64,83,089
State Plan	..	..	..	17,23,134		17,23,134
			Total—A	10,13,08,308		10,13,08,308

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ECONOMIC SERVICES—<i>contd.</i>			
(b) Agriculture and Allied Services—<i>concl.</i>			
314—Community Development—<i>concl.</i>			
B—Community Development Programmes—			
Agriculture			
Non-Plan		9,40,104	9,40,104
Animal Husbandry			
Non-Plan		12,71,184	12,71,184
State Plan		1,70,745	1,70,745
Health and Sanitation			
Non-Plan		3,56,579	3,56,579
Housing			
State Plan		1,42,69,161	1,42,69,161
Other expenditure			
State Plan		17,15,364	17,15,364
		<hr/>	<hr/>
Total—B		1,87,23,127	1,87,23,127
		<hr/>	<hr/>
C—Rural Works Programme—			
Other expenditure			
Central Sector Schemes		73,358	73,358
		<hr/>	<hr/>
Total—C		73,358	73,358
		<hr/>	<hr/>
Total—A, B and C		12,01,04,793	12,01,04,793
		<hr/>	<hr/>
Total—C(b)—Agriculture and Allied Services	2,997	71,51,59,348	71,51,62,345
		<hr/>	<hr/>

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ECONOMIC SERVICES—<i>contd.</i>			
(c) Industry and Minerals—			
320—Industries—			
A—General—			
Direction and Administration			
Non-Plan	6,37,289	6,37,289
State Plan	2,34,121	2,34,121
Industrial productivity			
Non-Plan	2,79,460	2,79,460
Industrial education, research and training			
Non-Plan	9,45,166	9,45,166
State Plan	80,000	80,000
Other expenditure			
Non-Plan	4,950	4,950
State Plan	95,849	95,849
Total—A	22,76,835	22,76,835
B—Large and Medium Industries—			
Direction and Administration			
Non-Plan	6,33,755	6,33,755
State Plan	49,479	49,479
Consumer Industries			
Non-Plan	1,299 (x)	1,33,23,047
Other Industries			
Non-Plan	50,89,426	50,89,426
Centrally Sponsored Schemes	13,33,500	13,33,500
Oriental Gas Company's Undertaking			
Non-Plan	54,448	1,71,58,729
Total—B	55,747	3,75,12,189

(x) Represents expenditure met from out of advance obtained from the Contingency Fund during 1971-72 and recouped to the Fund during the year.

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ECONOMIC SERVICES—<i>contd.</i>			
(c) Industry and Minerals—<i>contd.</i>			
320—Industries—<i>conold.</i>			
C—Plantations—			
Direction and Administration			
Non-Plan	1,15,210(x)	9,86,522	11,01,732
Tea			
State Plan .. .. .	..	1,00,000	1,00,000
Cinchona			
Non-Plan .. .. .	..	1,62,59,849	1,62,59,849
State Plan .. .. .	..	14,98,929	14,98,929
Other Plantations			
Non-Plan .. .. .	..	59,52,107	59,52,107
State Plan .. .. .	..	6,000	6,000
Total—C	1,15,210	2,48,03,407	2,49,18,617
Total—A, B and C	1,70,957	6,45,92,431	6,47,63,388
321—Village and Small Industries—			
Direction and Administration			
Non Plan .. .. .	..	47,85,037	47,85,037
State Plan .. .. .	..	4,82,400	4,82,400
Industrial Estates			
State Plan .. .. .	..	17,782	17,782
Small Scale Industries			
Non-Plan	5,917(y)	1,03,09,807	1,03,15,724
State Plan .. .. .	..	16,98,271	16,98,271
Centrally Sponsored Schemes .. .. .	..	23,13,229	23,13,229

(x) Represents expenditure met from out of advance obtained from the Contingency Fund during 1973-74 and recouped to the Fund during the year.

(y) Represents expenditure met from out of advance obtained from the Contingency Fund during 1973-74 and recouped to the Fund during the year.

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ECONOMIC SERVICES—<i>contd.</i>			
(c) Industry and Minerals—<i>concl.</i>			
321—Village and Small Industries—<i>concl.</i>			
Handloom Industries			
Non-Plan		24,07,081	24,07,081
State Plan		10,87,054	10,87,054
Centrally Sponsored Schemes		2,50,000	2,50,000
Handicraft Industries			
Non-Plan		4,26,339	4,26,339
State Plan		3,92,748	3,92,748
Khadi Industries			
State Plan		10,21,166	10,21,166
Coir Industries			
State Plan		1,20,671	1,20,671
Sericulture Industries			
Non-Plan		44,14,787	44,14,787
State Plan		24,18,637	24,18,637
Other expenditure			
Non-Plan		39,54,715	39,54,715
State Plan		3,45,965	3,45,965
Total	5,917	3,64,45,689	3,64,51,606
322—Mines and Minerals—			
B—Regulation and Development of Mines—			
Direction and Administration			
Non-Plan		5,30,212	5,30,212
Mineral exploration			
Non-Plan		3,34,448	3,34,448
State Plan		6,38,739	6,38,739
Education and training			
Non-Plan		1,50,610	1,50,610
State Plan		1,14,298	1,14,298
Total		17,68,307	17,68,307
Total—C(c)—Industry and Minerals	1,76,874	10,28,06,427	10,29,83,301

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ECONOMIC SERVICES—<i>contd.</i>			
(d) Water and Power Development—			
332—Multipurpose River Projects—			
A—Mayurakshi Reservoir Project—			
Direction and Administration			
Non-Plan .. .. .	..	21,06,033	21,06,033
Mayurakshi Irrigation Scheme			
Non-Plan .. .. .	..	76,24,133	76,24,133
Other expenditure			
Non-Plan .. .. .	..	1,21,22,367	1,21,22,367
	Total—A ..	2,18,52,533	2,18,52,533
B—Kangsabati Reservoir Project—			
Other expenditure			
Non-Plan .. .. .	..	3,75,04,008	3,75,04,008
	Total—B ..	3,75,04,008	3,75,04,008
C—Damodar Valley Project—			
Damodar Valley Irrigation Scheme			
Non-Plan .. .. .	..	1,09,84,415	1,09,84,415
	Total—C ..	1,09,84,415	1,09,84,415
	Total—A, B and C ..	7,03,40,956	7,03,40,956

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C— ECONOMIC SERVICES—<i>contd.</i>			
(d) Water and Power Development—<i>contd.</i>			
333—Irrigation, Navigation, Drainage and Flood Control Projects—			
A—Irrigation Projects (Commercial)—			
Direction and Administration			
Non-Plan	81,78,006	81,78,006
Damodar and Eden Canal Project			
Non-Plan	20,53,280	20,53,280
Midnapore Canal Project			
Non-Plan	9,41,642	9,41,642
Other Irrigation Projects			
Non Plan	25,85,099	25,85,099
Total—A			1,37,58,027
Total—A			1,37,58,027
B—Irrigation Projects (Non-commercial)—			
Suspense			
Non-Plan	-37,85,942	-37,85,942 (x)
Other Irrigation Projects			
Non-Plan	58,37,494	58,37,494
State Plan	18,75,544	18,75,544
Centrally Sponsored Schemes	10,85,876	10,85,876
Total—B			50,12,772
Total—B			50,12,772

(x) *Minus* expenditure was due to excess of credit transactions over debit transactions.

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ECONOMIC SERVICES—<i>contd.</i>			
(d) Water and Power Development—<i>contd.</i>			
333—Irrigation, Navigation, Drainage and Flood Control Projects—<i>contd.</i>			
C—Navigation Projects (Commercial)—			
Hijli Tidal Canal Project			
Non-Plan	2,90,122	2,90,122
Calcutta and Eastern Canal Project			
Non-Plan	9,26,922	9,26,922
Other Navigation Projects			
Non-Plan	2,23,84,612	2,23,84,612
Total—C	2,36,01,656	2,36,01,656
D—Navigation Projects (Non-Commercial)—			
Suspense			
Non-Plan	—5,51,620	—5,51,620 (x)
Other Navigation Projects			
Non-Plan	6,390	19,96,424
Other expenditure			
Non-Plan	4,49,909	4,49,909
Total—D	6,390	18,88,323
E—Drainage Projects (Commercial)—			
Other Drainage Projects			
Non-Plan	11,72,049	11,72,049
Total—E	11,72,049	11,72,049

(x) *Minus* expenditure was due to excess of credit transactions over debit transactions.

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ECONOMIC SERVICES—<i>contd.</i>			
(d) Water and Power Development — <i>concl'd.</i>			
333—Irrigation, Navigation, Drainage and Flood Control Projects—<i>concl'd.</i>			
F—Drainage Projects (Non-Commercial)—			
Suspense			
Non-Plan .. .. .	..	— 20,23,762	— 20,23,762 (x)
Other Drainage Projects			
Non-Plan .. .. .	..	3,16,86,395	3,16,86,395
State Plan .. .. .	..	1,96,171	1,96,171
Centrally Sponsored schemes .. .. .	..	3,77,506	3,77,506
	Total—F ..	3,02,36,310	3,02,36,310
G—Flood Control and anti-sea erosion projects—			
Suspense			
Non-Plan .. .. .	..	— 10,55,024	— 10,55,024 (x)
Other flood control and anti-sea erosion projects			
Non-Plan .. .. .	..	2,39,04,674	2,39,04,674
	Total—G ..	2,28,49,650	2,28,49,650
	Total—A, B, C, D, E, F and G ..	6,390	9,85,18,787
Total—C(d)—Water and Power Development	6,390	16,88,59,743	16,88,66,133

(x) *Minus* expenditure was due to excess of credit transactions over debit transactions.

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ECONOMIC SERVICES—<i>contd.</i>			
(e) Transport and Communications—			
335—Ports, Light Houses and Shipping—			
A—Ports and Pilotage—			
Dock-yard and dry docking			
Non-Plan	3,89,031	3,89,031
Other expenditure			
Non-Plan	21,30,317	21,30,317
	Total ..	25,19,348	25,19,348
336—Civil Aviation—			
Training and education			
Non-Plan	3,81,311	3,81,311
	Total ..	3,81,311	3,81,311
337—Roads and Bridges—			
Direction and Administration			
Non-Plan	3,74,07,909	3,74,07,909
State Plan	18,723	18,723
Strategic and Border Roads			
Non-Plan	30,520	45,51,396
State Highways			
Non-Plan	1,62,20,820	1,62,20,820
State Plan	25,527	25,527
District and Other Roads			
Non-Plan	2,511	10,68,73,004
State Plan	91,48,552	91,48,552
Centrally Sponsored Schemes	..	16,50,577	16,50,577
Railway Safety Works			
Non-Plan	73,900	73,900

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ECONOMIC SERVICES—<i>contd.</i>			
(e) Transport and Communications—<i>contd.</i>			
337—Roads and Bridges—<i>concl'd.</i>			
Machinery and equipment			
Non-Plan		43,62,542	48,62,542
Suspense			
Non-Plan		—4,73,802	—4,73,802 (x)
Other expenditure			
Non-Plan		1,79,67,627	1,79,67,627
State Plan		3,89,200	3,89,200
Transfers to/from Reserve Funds and Deposit Accounts			
Non-Plan		25,12,357	25,12,357
	Total ..	33,031	20,12,28,341
338—Road and Water Transport Services—			
A—Road Transport—			
Government Transport Services—			
Working expenses			
Non-Plan		2,84,09,648	2,84,09,648
Other expenditure			
Non-Plan		12,402	12,402
	Total—A ..	2,84,22,050	2,84,22,050

(x) *Minus* expenditure was due to excess of credit transactions over debit transactions.

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ECONOMIC SERVICES—<i>contd.</i>			
(e) Transport and Communications—<i>contd.</i>			
338—Road and Water Transport Services—<i>concl.</i>			
B—Water Transport—			
Training and research			
Non-Plan	2,21,251	2,21,251
Centrally Sponsored Schemes	21,230	21,230
Other expenditure			
State Plan	41,263	41,263
Centrally Sponsored Schemes	26,26,310	26,26,310
	Total—B ..	29,10,054	29,10,054
	Total—A and B ..	3,13,32,104	3,13,32,104
339—Tourism—			
Direction and Administration			
Non-Plan	1,70,759	1,70,759
Tourist information and publicity			
Non-Plan	14,28,076	14,28,076
State Plan	2,48,092	2,48,092
Tourist Transport Service			
State Plan	2,14,304	2,14,304
Tourist accommodation			
Non-Plan	4,71,656	4,71,656
State Plan	3,22,814	3,22,814
Other expenditure			
Non-Plan	13,50,000	13,50,000
State Plan	8,39,549	8,39,549
	Total ..	50,45,050	50,45,050

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ECONOMIC SERVICES—<i>concl.</i>			
(e)—Transport and Communications—<i>concl.</i>			
344—Other Transport and Communication Services—			
B—Other Services—			
Other expenditure			
State Plan .. .. .	..	60,00,000	60,00,000 (x)
Total ..	..	60,00,000	60,00,000
Total—C(e)—Transport and Communications ..	33,031	24,65,06,154	24,65,39,185
Total—C—Economic Services ..	2,27,292	1,28,59,95,156	1,28,62,22,448
D—GRANTS-IN-AID AND CONTRIBUTIONS—			
363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions—			
Land Revenue			
Non Plan .. .. .	..	5,02,680	5,02,680
Terminal Tax			
Non-Plan .. .. .	..	15,23,53,698	15,23,53,698
Other miscellaneous compensations and assignments			
Non-Plan .. .. .	..	12,38,181	1,19,03,810
Total ..	..	12,38,181	16,47,60,188
Total—D—Grants-in-aid and contributions ..	12,38,181	16,47,60,188	16,59,98,369
Total—Expenditure Heads (Revenue Account)	74,45,94,766	5,22,83,76,961	5,97,29,71,727

(x) Represents expenditure met from out of advance obtained from the Contingency Fund during 1974-75 and recouped to the Fund during the year.

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
EXPENDITURE HEADS (CAPITAL ACCOUNT)—			
A—CAPITAL ACCOUNT OF GENERAL SERVICES—			
459—Capital Outlay on Public Works—			
Acquisition of land			
Non-Plan		3,47,080	3,47,080
Construction			
Non-Plan		1,37,92,462	1,37,92,462
State Plan		73,35,316	73,35,316
Suspense			
Non-Plan		-10,48,189	-10,48,189 (y)
	Total ..	2,04,26,669	2,04,26,669
Total—(A)—Capital Account of General Services	..	2,04,26,669	2,04,26,669
B—CAPITAL ACCOUNT OF SOCIAL AND COMMUNITY SERVICES—			
477—Capital Outlay on Education, Art and Culture—			
Primary education			
State Plan		3,47,930	3,47,930
Secondary education			
State Plan	7,21,067	2,62,284	9,83,351
University and Other Higher education			
State Plan		9,17,991	9,17,991
Technical education			
State Plan		14,33,351	14,33,351
Sports and youth welfare			
Non-Plan		37,00,719	37,00,719
State Plan		80,84,628	80,84,628
Other expenditure			
Non-Plan		5,43,144	5,43,144
State Plan		10,41,810	10,41,810 (x)
Transfers to/from Reserve Funds and Deposit Accounts			
Non-Plan		-5,15,000	-5,15,000
	Total ..	7,21,067	1,58,16,857
			1,65,37,924

(x) Excludes Rs. 2,12,455 spent from out of advance obtained from the Contingency Fund during the year but not recouped to the Fund till the close of the year.

(y) *Minus* expenditure was due to excess of credit transactions over debit transactions.

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—CAPITAL ACCOUNT OF SOCIAL AND COMMUNITY SERVICES—<i>contd.</i>			
480—Capital Outlay on Medical—			
A—Allopathy—			
Medical relief			
Non-Plan .. .. .	..	33,532	33,532
State Plan .. .. .	..	7,14,57,641	7,14,90,993
		(x)	
Medical education			
State Plan .. .. .	..	97,25,169	97,25,169
Medical stores			
State Plan .. .. .	..	70,183	70,183
Other expenditure			
State Plan .. .. .	..	3,22,041	3,22,041
	Total ..	<u>33,352</u>	<u>8,16,08,566</u>
			<u>8,16,41,918</u>
481—Capital Outlay on Family Planning—			
Welfare Centres			
Centrally Sponsored Schemes .. .. .	..	6,64,854	6,64,854
	Total ..	<u>6,64,854</u>	<u>6,64,854</u>
482—Capital Outlay on Public Health, Sanitation and Water Supply—			
Public health and sanitation programmes			
State Plan .. .. .	..	4,34,751	4,34,751
	Total ..	<u>4,34,751</u>	<u>4,34,751</u>
483—Capital Outlay on Housing—			
A—Government Residential Buildings—			
. Construction			
Non-Plan .. .. .	..	74,243	74,243
State Plan .. .. .	..	30,51,009	30,51,009

(x) Includes Rs. 10,718 spent from out of advance obtained from the Contingency Fund during 1973-74 and recouped to the Fund during the year.

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—CAPITAL ACCOUNT OF SOCIAL AND COMMUNITY SERVICES—<i>contd.</i>			
483—Capital Outlay on Housing—<i>concl.</i>			
A—Government Residential Buildings—<i>concl.</i>			
Suspense			
Non-Plan		—71,74,221	—71,74,221 (x)
Other expenditure			
State Plan		50,22,830	50,22,830
Police Housing Scheme			
Non-Plan		5,02,014	5,02,014
State Plan		30,97,012	30,97,012
Central Sector Schemes		43,20,000	43,20,000
Total—A		88,92,887	88,92,887
B—Other Housing Schemes—			
Salt Lake Scheme			
Non-Plan		2,14,55,695	2,14,55,695
Subsidised Industrial Housing Scheme			
State Plan		5,61,477	5,61,477
Rental Housing Scheme			
State Plan		65,72,709	65,72,709
Low Income Group Housing Scheme			
State Plan		2,35,148	2,35,148
Haldia Housing Project			
State Plan		1,41,122	1,41,122
Other expenditure			
Non-Plan		79,13,966	79,13,966
State Plan		99,237	99,237
Total—B		3,69,79,354	3,69,79,354
Total—A and B		4,58,72,241	4,58,72,241

(x) *Minus* expenditure was due to more recoveries on capital account.

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—CAPITAL ACCOUNT OF SOCIAL AND COMMUNITY SERVICES—contd.			
484—Capital Outlay on Urban Development—			
A—General—			
Other expenditure			
State Plan	10,50,466	10,50,466
Total	10,50,466	10,50,466
485—Capital Outlay on Information and Publicity—			
Information and publicity			
State Plan	3,44,004	3,44,004
Total	3,44,004	3,44,004
488—Capital Outlay on social Security and Welfare—			
D—Other Rehabilitation Schemes—			
Colonisation Scheme			
Non-Plan	16,53,371	16,53,371
Other Schemes			
Non-Plan	13,172	13,172
Total—D	16,66,543	16,66,543
E—Other social security and welfare Programmes—			
Welfare of Scheduled Castes, Scheduled Tribes and other backward classes			
State Plan	39,00,000	39,00,000
Social security and welfare			
State Plan	5,844	5,844
Tribal Areas Sub-Plan	49,50,000	49,50,000
State Plan		
Total—E	88,55,844	88,55,844
Total—D and E	1,05,22,387	1,05,22,387

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—CAPITAL ACCOUNT OF SOCIAL AND COMMUNITY SERVICES—<i>concl'd.</i>			
495—Capital Outlay on Other social and Community Services—			
Labour			
State Plan		2,56,066	2,56,066
Employment			
State Plan		5,38,695	5,38,695
Total ..		7,94,761	7,94,761
Total—(B)—Capital Account of Social and Community Services	7,54,419	15,71,08,887	15,78,63,306
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—			
(a) Capital account of General economic Services—			
498—Capital Outlay on Co-operation (x)—			
Credit co-operatives			
State Plan		2,76,27,370	2,76,27,370
Housing co-operatives			
State Plan		12,00,000	12,00,000
Labour co-operatives			
State Plan		4,10,000	4,10,000
Farming co-operatives			
State Plan		2,000	2,000
Warehousing and Marketing co-operatives			
Non-Plan		84,95,000	84,95,000
State Plan		63,07,032	63,07,032
Processing co-operatives			
Non-Plan		21,57,200	21,57,200
State Plan		4,45,200	4,45,200
Fishermen's co-operatives			
State Plan		1,80,200	1,80,200
Co-operative spinning mills			
State Plan		20,00,000	20,00,000

(x) Represents expenditure met from out of advance obtained from the Contingency Fund during 1975-76 and recouped to the Fund during the year.

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—<i>contd.</i>			
(a) Capital account of General economic Services—<i>concl.</i>			
498—Capital Outlay on Co-operation—<i>concl.</i>			
Industrial co-operatives			
State Plan .. .. .	..	15,93,500	15,93,500
Consumer co-operatives			
Non-Plan .. .. .	..	4,98,000	4,98,000
State Plan .. .. .	..	11,64,300	11,64,300
Centrally Sponsored Schemes .. .. .	..	5,75,000	5,75,000
	Total	5,26,54,802	5,26,54,802
500—Investments in General Financial and Trading Institutions—			
Investments in General Financial Institutions			
State Plan .. .. .	..	7,50,000	7,50,000
Investments in Trading Institutions			
State Plan .. .. .	..	7,00,000	7,00,000
	Total	14,50,000	14,50,000
504—Capital Outlay on other General Economic Services—			
Land Ceilings			
Non-Plan .. .. .	..	30,640	30,640
Compensation to Landholders on abolition of Zamindari System			
Non-Plan .. .. .	..	2,18,81,290	2,18,81,290
	Total	2,19,11,930	2,19,11,930
	Total—C(a)—Capital account of General economic Services	7,60,16,732	7,60,16,732

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

Heads	Actuals for 1976-77			
	Charged	Voted	Total	
	Rs.	Rs.	Rs.	
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—<i>contd.</i>				
(b) Capital Account of Agriculture and Allied Services—				
505—Capital Outlay on Agriculture—				
Seeds				
State Plan	1,54,704	..	1,54,704	
Agricultural farms				
State Plan .. .. .	..	24,05,384	24,05,384
Agricultural engineering				
State Plan	6,66,666 (x)	25,00,000	31,66,666	
Agricultural research				
State Plan .. .. .	..	74,868	74,868
Storage and warehousing				
State Plan .. .. .	..	15,97,276	15,97,276
	Total ..	8,21,370	65,77,528	73,98,898
506—Capital Outlay on Minor Irrigation, Soil conservation and Area Development—				
Minor Irrigation				
Non-Plan .. .. .	..	22,02,709	22,02,709
State Plan .. .. .	..	6,90,95,235	6,90,95,235
Central Sector Schemes .. .. .	..	5,676	5,676
Soil conservation schemes				
State Plan .. .. .	..	1,06,320	1,06,320
Area Development programmes				
Non-Plan .. .. .	..	2,37,191	2,37,191
State Plan .. .. .	..	58,62,366	58,62,366
	Total ..	7,75,09,497	7,75,09,497	

(x) Represents expenditure met from out of advance obtained from the Contingency Fund during 1975-76 and recouped to the Fund during the year.

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—contd.			
(b) Capital Account of Agriculture and Allied Services—contd.			
509—Capital Outlay on Feed—			
Procurement and Supply			
Non-Plan	—14,63,355	—14,63,355 (y)
Other expenditure			
Non-Plan	42,43,258	42,43,258
	Total ..	27,79,903	27,79,903
510—Capital Outlay on Animal Husbandry—			
Veterinary Services and animal health			
State Plan	31,01,436	31,01,436
Centrally Sponsored Schemes	9,63,750	9,63,750
Cattle development			
Non-Plan	45,790	45,790
State Plan	4,23,688	4,23,688
Poultry development			
Non-Plan	36,78,078	36,78,078
State Plan	4,48,828	4,48,828
Fodder and feed development			
Non-Plan	33,527	33,527
State Plan	11,56,209	11,56,209
Other expenditure			
State Plan	5,00,000	5,00,000
	Total ..	1,03,51,306	1,03,51,306

(y) *Minus* expenditure was due to more receipts and recoveries on capital account.

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—<i>contd.</i>			
(b) Capital Account of Agriculture and Allied Services—<i>contd.</i>			
511—Capital Outlay on Dairy Development—			
Dairy development			
Non-Plan .. .. .	..	19,39,934	19,39,934
State Plan .. .. .	..	14,30,546	14,30,546
Greater Calcutta Milk Supply Scheme			
Non-Plan	3,148	5,60,80,056	5,60,83,204
State Plan .. .. .	..	10,87,022	10,87,022
Durgapur Milk Supply Scheme			
State Plan .. .. .	..	-10,04,913 (y)	-10,04,913 (y)
Burdwan Milk Supply Scheme			
State Plan .. .. .	..	28,00,000	28,00,000
Other expenditure			
State Plan . . . . .	..	2,30,048	2,30,048
	Total ..	3,148	6,25,62,693
			6,25,65,841
512—Capital Outlay on Fisheries—			
Inland fisheries			
State Plan .. .. .	..	33,00,000	33,00,000
	Total ..	33,00,000	33,00,000
513—Capital Outlay on Forests—			
Other expenditure			
State Plan .. .. .	..	15,00,000	15,00,000
	Total ..	15,00,000	15,00,000

(y) *Minus* expenditure was due to more receipts and recoveries on capital account.

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

				Actuals for 1976-77		
				Charged	Voted	Total
				Rs.	Rs.	Rs.
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—<i>contd.</i>						
(b) Capital Account of Agriculture and Allied Services— <i>conctd.</i>						
514—Capital Outlay on Community Development—						
Community Development						
State Plan	..	..	..	..	32,37,803	32,37,803
Total			..	..	32,37,803	32,37,803
Total—C(b)—Capital Account of Agriculture and Allied Services				8,24,518	16,78,18,730	16,86,43,248
(c) Capital Account of Industry and Minerals—						
520—Capital Outlay on Industrial Research and Development—						
Other expenditure						
State Plan	..	..	..	21,76,669	51,39,701	73,16,370
Total			..	21,76,669	51,39,701	73,16,370
521—Capital Outlay on Village and Small Industries—						
Industrial Estates						
State Plan	..	..	..	..	-9,16,439	-9,16,439
						(y)
Small scale industries						
State Plan	..	..	..	..	67,91,460	67,91,460
Handloom industries						
State Plan	..	..	..	..	10,50,000	10,50,000
Sericulture industries						
State Plan	..	..	..	..	11,92,300	11,92,300
Total			..	..	81,17,321	81,17,321
522—Capital Outlay on Machinery and Engineering Industries—						
Heavy engineering industries						
State Plan	..	..	..	..	45,00,001	45,00,001
						(x)
Total			..	..	45,00,001	45,00,001

(x) Includes Re. 1 spent from out of advance obtained from the Contingency Fund during 1969-70 and recouped to the Fund during the year.

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
(C)—CAPITAL ACCOUNT OF ECONOMIC SERVICES—<i>contd.</i>			
(c) Capital Account of Industry and Minerals—<i>concl.</i>			
523 Capital Outlay on Petroleum, Chemicals and Fertilizers Industries—			
Drugs and Pharmaceuticals			
State Plan	10,00,000	10,00,000
Fertilizers			
State Plan	5,47,237	..	5,47,237
Total	5,47,237	10,00,000	15,47,237
525—Capital Outlay on Telecommunication and Electronics Industries—			
Electronics			
State Plan	25,00,000	25,00,000
Total	25,00,000	25,00,000
526—Capital Outlay on Consumer Industries—			
Sugar			
State Plan	20,00,000	20,00,000
Textiles			
State Plan	5,00,000	5,00,000 (y)
Ceramics			
State Plan	10,00,000	10,00,000
Tea			
State Plan	14,00,000	14,00,000
Brick			
State Plan	1,62,074	1,62,074
Total	50,62,074	50,62,074
530—Investments in Industrial Financial Institutions—			
Investments in public undertakings			
Non-Plan	10,00,000	10,00,000
State Plan	30,00,000	30,00,000
Total	40,00,000	40,00,000
Total—C(c)—Capital Account of Industry and Minerals	27,23,906	3,03,19,097	3,30,43,003

(y) Represents expenditure met from out of advance obtained from the Contingency Fund during 1975-76 and recouped to the Fund during the year.

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

Heads	Actuals for 1976-77				
	Charged Rs.	Voted Rs.	Total Rs.		
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—<i>contd.</i>					
(d) Capital Account of Water and Power development—					
532—Capital Outlay on Multipurpose river Projects—					
A—Mayurakshi Reservoir Project—					
Mayurkashi Irrigation Scheme					
State Plan	1,04,08,239	1,04,08,239
Total—A			..	1,04,08,239	1,04,08,239
B—Kangsabati Reservoir Project—					
Direction and Administration					
State Plan	44,09,546	44,09,546
Machinery and equipment					
State Plan	37,52,259	37,52,259
Suspense					
State Plan	-34,32,467	-34,32,467 (x)
Other expenditure					
State Plan	97,072	97,072
Kangsabati Irrigation Scheme					
State Plan	3,50,50,236	3,50,50,236
Total—B			..	3,98,76,646	3,98,76,646
C—Damodar Valley Project—					
Damodar Valley Irrigation Scheme					
Non-Plan	51,40,832	51,40,832
Total—C			..	51,40,832	51,40,832

(x) Minus figure was due to excess of credit transactions over debit transactions.

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

Heads	Actuals for 1976-77		
	Charged Rs.	Voted Rs.	Total Rs.
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—<i>contd.</i>			
(d) Capital Account of Water and Power development— <i>concl.</i>			
532—Capital Outlay on Multipurpose river Projects—<i>concl.</i>			
D—Teesta Barrage Project—			
Direction and Administration			
State Plan .	..	17,04,966	17,04,966
Machinery and equipment			
State Plan	24,61,760	24,61,760
Suspense			
State Plan .	..	60,05,637	60,05,637
Teesta Barrage Irrigation Scheme			
State Plan	2,40,85,503	2,40,85,503
Total—D ..		3,42,57,866	3,42,57,866
Total—A, B, C and D ..		8,96,83,583	8,96,83,583
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects (x)—			
A—Irrigation Projects—Commercial			
State Plan	66,56,478	66,56,478
B—Irrigation Projects—Non-Commercial			
State Plan	1,42,95,542	1,42,95,542
E—Drainage Projects—Commercial			
State Plan ..	1,59,709	7,33,54,997	7,35,14,706
G—Flood Control and anti-sea erosion Projects			
State Plan	5,21,85,345	5,21,85,345
Total ..		1,59,709	14,64,92,362
Total—(C)(d)—Capital Account of ..		1,59,709	23,61,75,945
Water and Power development			23,83,35,654

(x) Details of schemes costing more than Rs. 25 lakhs are shown in Statement No. 12.

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

Heads	Actuals for 1976-77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—<i>contd.</i>			
(e) Capital Account of Transport and Communications—			
537—Capital Outlay on Roads and Bridges—			
Direction and Administration			
State Plan	-6,30,072 (y)	-6,30,072 (y)
Roads of inter-state importance			
Centrally Sponsored Schemes	..	17,77,648	17,77,648
State highways			
Non-Plan	2,65,238	2,65,238
State Plan	4,48,192	4,48,192
District and other roads			
Non-Plan	25,37,839	25,37,839
State Plan	1,36,461	10,54,91,080
			10,56,27,541 (x)
Machinery and equipment—			
State Plan	1,18,11,159	1,18,11,159
Suspense			
State Plan	-3,05,07,764	-3,05,07,764 (y)
Other expenditure			
State Plan	1,61,471	1,61,471
Total	..	1,36,461	9,13,54,791
			9,14,91,252

(x) Exclude Rs. 7,574 spent from out of advance obtained from the Contingency Fund during the year but not recouped to the Fund till the close of the year.

(y) *Minus* expenditure was due to excess of credit transactions over debit transactions.

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

Heads	Actuals for 1976 77		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—<i>concl.</i>			
(e) Capital Account of Transport and Communications—<i>concl.</i>			
538—Capital Outlay on Road and Water Transport Services—			
A—Road Transport—			
Land and Buildings			
State Plan	1,00,000	1,00,000
Acquisition of fleet			
State Plan	. ..	4,50,000	4,50,000
Workshop facilities			
State Plan	. ..	50,000	50,000
Other expenditure			
Non-Plan	2,18,00,000	2,18,00,000
State Plan	.. .	27,63,038	27,63,038
Total—A	..	2,51,63,038	2,51,63,038
B—Water Transport—			
Other expenditure			
State Plan	6,81,574	6,81,574
Total—B	..	6,81,574	6,81,574
Total—A and B	..	2,58,44,612	2,58,44,612
544—Capital Outlay on Other Transport and Communication Services—			
Tourism			
State Plan	7,92,500	7,92,500
Total	..	7,92,500	7,92,500
Total—C(e)—Capital Account of Transport and Communications	..	1,36,461	11,79,91,903
Total—C—Capital Account of Economic Services	..	38,44,594	62,83,22,407
Total—Expenditure Heads (Capital Account)	..	45,99,013	80,58,57,963
Grand Total—Expenditure	..	74,91,93,779	6,03,42,34,924
		6,78,34,28,703	

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1976-77

Nature of Expenditure	Expenditure during 1976-77			Expenditure to end of 1976-77
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	
EXPENDITURE HEADS (CAPITAL ACCOUNT)				
A—CAPITAL ACCOUNT OF GENERAL SERVICES—				
459—Capital Outlay on Public Works—				
Acquisition of land ..	3,47,080	..	3,47,080	18,41,747
Construction—				
Construction of buildings for the City Civil and Sessions Court	—8,500	..	—8,500 (y)	51,10,789
Construction of new office buildings on Government land at Hastings Street	..	..	..	88,86,749
Construction of eight storeyed building at Vizianagram Palace compound	22,746	..	22,746	29,29,500
Construction of six storeyed building at 11A Free School Street, Calcutta	44,553	..	44,553	26,63,958
Construction of buildings at Raigunj for accommodation of Border Security Forces	..	..	..	55,47,632
Construction of buildings at Siliguri for accommodation of Border Security Forces	..	..	..	44,87,037
Construction of barracks for the constables in the body guard lines at Alipore, garage, Administration block and recreation building	..	..	..	33,87,889
Construction of five storeyed barracks, etc. for Tollygunj Police Lines, Russa Road, Calcutta	1,22,684	..	1,22,684	58,75,965
Construction of four storeyed barracks for 634 men with provision for garage for 30 vehicles within the compound of Police Training School	4,747	..	4,747	26,69,108

(y) Minus expenditure was due to write back of expenditure.

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1976-77—*contd.*

Nature of Expenditure	Expenditure during 1976-77			Expenditure to end of 1976-77
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	
A—CAPITAL ACCOUNT OF GENERAL SERVICES—<i>concl.</i>				
459—Capital Outlay on Public Works—<i>concl.</i>				
Construction— <i>concl.</i>				
Construction of a building for additional accommodation of High Court, Calcutta	5,03,192	10,75,112	15,78,304	57,56,040 (x)
Construction of Salt Lake Purta Bhavan, Calcutta	33,47,274	..	33,47,274	63,94,337 (x)
Other schemes each costing Rs. 25 lakhs and less	97,55,766	62,60,204	1,60,15,970	16,07,90,377 (z)
Suspense	-10,48,189	..	-10,48,189	-10,48,189
Total ..	1,30,91,353	73,35,316	2,04,26,669	21,52,92,939
465—Capital Outlay on Other Administrative Services—				
Stationery and Printing—				
Setting up of new press for High Court and Legislature	..	..	..	53,85,040
Total ..		..	.	53,85,040
Total—A—Capital Account of General Services	1,30,91,353	73,35,316	2,04,26,669	22,06,77,979
B—CAPITAL ACCOUNT OF SOCIAL AND COMMUNITY SERVICES—				
477—Capital Outlay on Education, Art and Culture—				
Primary education—				
Expansion of Basic Education	..	..	..	51,51,816
Other schemes each costing Rs. 25 lakhs and less	..	3,47,930	3,47,930	26,16,750
Secondary education—				
Multipurpose Schools	..	..	..	55,84,576
Improvement and expansion of Teachers' Training facilities	..	27,501	27,501	1,48,03,833

(x) Expenditure under the schemes were previously shown under the category "Other Schemes".

(z) Progressive expenditure corrected *pro forma* vide note (x) above.

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1976-77—*contd.*

Nature of Expenditure	Expenditure during 1976-77			Expenditure to end of 1976-77 Rs.
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	
B—CAPITAL ACCOUNT OF SOCIAL AND COMMUNITY SERVICES <i>—contd.</i>				
477—Capital Outlay on Education, Art and Culture—<i>concl.</i>				
Secondary education— <i>concl.</i>				
Other schemes each costing Rs. 25 lakhs and less	..	9,55,850	9,55,850	41,56,202
University and Other Higher education—				
Development of Presidency College	..	..	..	43,60,837
Development of University Education	..	..	..	56,63,640
Other schemes each costing Rs. 25 lakhs and less	..	9,17,991	9,17,991	1,43,81,740
Technical education—				
Development of B.E. College	..	..	..	97,87,416
Other schemes each costing Rs. 25 lakhs and less	..	14,33,351	14,33,351	1,57,58,168
Sports and youth welfare—				
Netaji Indoor Stadium	..	80,66,340	80,66,340	2,92,14,484
State Youth Centre	..	37,00,719	..	37,00,719
Other schemes each costing Rs. 25 lakhs and less	..	18,288	18,288	21,78,171
Other expenditure—				
Promotion of Dance, Drama, etc.	..	..	..	25,33,636
Establishment of Sanik School at Puruha	..	..	..	36,44,086
Other schemes each costing Rs. 25 lakhs and less	5,43,144	10,41,810 (x)	15,84,954	53,75,421
Transfers to/from Reserve Funds and Deposit Accounts	-5,15,000	..	-5,15,000	-9,15,000
Total	37,28,863	1,28,09,061	1,65,37,924	12,79,96,495

(x) Excludes Rs. 2,12,455 spent from out of advance obtained from the Contingency Fund during the year but not recouped to the Fund till the close of the year.

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1976-77—*contd.*

Nature of Expenditure	Expenditure during 1976-77			Expenditure to end of 1976-77 Rs.
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	
B—CAPITAL ACCOUNT OF SOCIAL AND COMMUNITY SERVICES				
<i>—contd.</i>				
480—Capital Outlay on Medical—				
A—Allopathy—				
Medical relief—				
Hospitals for Tuberculosis and Leprosy	68,33,044
Improvement and expansion of hospitals at district and subdivisional headquarters	33,532	3,34,79,746	3,35,13,278	11,70,84,103
Improvement and establishment of hospitals other than sadar and subdivisional hospitals	3,20,17,205
Establishment of Health centres	..	1,11,91,656	1,11,91,656 (x)	14,27,18,871 (y)
Improvement of State Medical Colleges	
Establishment of T.B. Hospitals	..	95,711	95,711	36,43,479
Improvement and expansion of General Hospitals	..	2,66,96,887	2,66,96,887	3,92,21,984
Other schemes each costing Rs. 25 lakhs and less	..	26,993	26,993	3,13,94,673
Medical education—				
Establishment and improvement of State Medical Colleges	..	89,10,967	89,10,967	2,21,75,408 (z)
Other schemes each costing Rs. 25 lakhs and less	..	8,14,202	8,14,202	10,80,444 (z)
Medical stores	70,183	70,183	3,29,897
Other expenditure	..	3,22,041	3,22,041	6,23,376
Total ..	33,532	8,16,08,386	8,16,41,918	39,71,22,484

(x) Includes Rs. 10,718 spent from out of advance obtained from the Contingency Fund during 1973-74 and recouped to the Fund during the year.

(y) Progressive expenditure shown below the minor head 'Medical Education'. Please also see note (z) below.

(z) Expenditure on the schemes was shown jointly under the minor head in the accounts for 1975-76. Please also see note (y) above.

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1976-77—contd.

Nature of Expenditure	Expenditure during 1976-77			Expenditure to end of 1976-77 Rs.
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	
B—CAPITAL ACCOUNT OF SOCIAL AND COMMUNITY SERVICES				
<i>—contd.</i>				
481—Capital Outlay on Family Planning—				
Welfare Centres—				
Establishment and maintenance of Rural Family Planning Centres and Sub-centres	..	6,64,854	6,64,854	1,56,14,657
Total	..	6,64,854	6,64,854	1,56,14,657
482—Capital Outlay on Public Health, Sanitation and Water supply -				
Public health and sanitation programmes	..	4,34,751	4,34,751	79,06,745
Other programmes	22,14,321
Total	..	4,34,751	4,34,751	1,01,21,066
483—Capital Outlay on Housing—				
A—Government Residential Buildings—				
Construction	..	74,243	30,51,009	31,25,252
Machinery and equipment	9,58,464
Suspense	..	-71,74,221	..	-71,74,221
Other expenditure—				
Purchase of flats at Salt Lake from West Bengal Housing Board	..	50,22,830	50,22,830	1,05,22,830
Police Housing scheme	..	5,02,014	74,17,012	79,19,026
B—Other Housing Schemes—				
Salt Lake Scheme	..	2,14,55,695	..	2,14,55,695
Subsidised Industrial Housing Scheme	..	5,61,477	5,61,477	4,27,74,630
Rental Housing Scheme	..	65,72,709	65,72,709	9,89,58,062
Low Income Group Housing Scheme	..	2,35,148	2,35,148	1,79,81,976
Middle Income Group Housing Scheme	2,05,36,929

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1976-77—*contd.*

Nature of Expenditure	Expenditure during 1976-77			Expenditure to end of 1976-77
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	
B—CAPITAL ACCOUNT OF SOCIAL AND COMMUNITY SERVICES				
<i>—concl.</i>				
483—Capital Outlay on Housing				
<i>—concl.</i>				
B—Other Housing Schemes— <i>concl.</i>				
Haldia Housing Projects—				
Industrial Housing Project	..	1,41,122	1,41,122	70,73,843
Other schemes each costing Rs. 25 lakhs and less	..	..	..	4,86,128
Other expenditure—				
Land Acquisition and Development Schemes	79,13,966	99,237	80,13,203	18,45,66,156
Other schemes each costing Rs. 25 lakhs and less	..	..	..	16,47,448
Total	..	2,27,71,697	2,31,00,544	4,58,72,241
				66,75,69,809
484—Capital Outlay on Urban Development—				
A—General				
Other expenditure—				
Tollygunge Land Development Scheme	..	..	..	36,47,809
Kanchrapara Area Development Scheme	..	10,50,466	10,50,466	26,12,098 (x)
Other schemes each costing Rs. 25 lakhs and less	..	..	..	21,75,748 (y)
C—Greater Calcutta Development Scheme	..	..	..	9,77,10,153
Total	..	..	10,50,466	10,50,466
				10,61,45,808
485—Capital Outlay on Information and Publicity—				
Information and publicity—				
Television Station	..	..	..	30,03,127
Other schemes each costing Rs. 25 lakhs and less	..	3,44,004	3,44,004	8,60,732
Total	..	..	3,44,004	3,44,004
				38,63,859

(x) Expenditure on the scheme was shown under the category of schemes costing less than 25 lakhs in the accounts for 1975-76.

(y) Progressive expenditure corrected *pro forma* vide note (x) above.

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1976—77—*contd.*

Nature of Expenditure	Expenditure during 1976-77			Expenditure to end of 1976-77
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	
B—CAPITAL ACCOUNT OF SOCIAL AND COMMUNITY SERVICES—<i>concl.</i>				
488—Capital Outlay on Social Security and Welfare—				
D—Other Rehabilitation Schemes—				
Relief and Rehabilitation of displaced persons	16,66,543	..	16,66,543	20,64,55,054
E—Other social security and welfare Programmes—				
Welfare of Scheduled Castes, Scheduled Tribes and other backward classes	..	39,00,000	39,00,000	39,00,000
Social security and welfare ..	..	5,844	5,844	46,09,710
Tribal Areas Sub-Plan ..	..	49,50,000	49,50,000	49,50,000
Total ..	16,66,543	88,55,844	1,05,22,387	21,99,14,764
495—Capital Outlay on Other Social and Community Services—				
Labour .. .. .	..	2,56,066	2,56,066	39,89,630
Employment—				
Expansion of Craftsmen training	..	5,38,695	5,38,695	2,34,08,032
Total ..	..	7,94,761	7,94,761	2,73,97,662
Total—B—Capital Account of Social and Community Services	2,82,00,635	12,96,62,671	15,78,63,306	1,57,57,46,664

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1976—77—contd.

Nature of Expenditure	Expenditure during 1976-77			Expenditure to end of 1976-77
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—				
(a) Capital account of General economic Services—				
498—Capital Outlay on Co-operation—				
Credit co-operatives .. ..	..	2,76,27,370	2,76,27,370	11,52,07,700
Housing co-operatives .. ..	..	12,00,000	12,00,000	90,40,000
Labour co-operatives .. ..	..	4,10,000	4,10,000	4,89,400
Farming co-operatives .. ..	..	2,000	2,000	1,50,260
Warehousing and Marketing co-operatives	84,95,000	63,07,032	1,48,02,032	4,84,10,763
Processing co-operatives	21,57,200	4,45,200	26,02,400	80,29,163
Fishermen's co-operatives .. ..	..	1,80,200	1,80,200	8,68,410
Co-operative spinning mills .. ..	..	20,00,000	20,00,000	62,00,000
Industrial co-operatives .. ..	..	15,93,500 (x)	15,93,500	1,31,91,830
Consumer co-operatives	4,98,000	17,39,300	22,37,300	1,69,52,880
Other co-operatives .. ..	..	..	..	49,29,560
Pre-1974-75 Outlay not allocated	..	..	..	— 87,46,698
Total ..	1,11,50,200	4,15,04,602	5,26,54,802	21,47,23,268
500—Investments in General Financial and Trading Institutions—				
Investments in General Financial Institutions	..	7,50,000	7,50,000	7,50,000
Investments in Trading Institutions—				
Investment in West Bengal Mineral development and Trading Corporation Ltd.	..	7,00,000	7,00,000	47,15,000
Other schemes each costing Rs. 25 lakhs and less	..	..	..	9,46,191
Total ..	..	14,50,000	14,50,000	64,11,191

(x) Represents expenditure met from out of advance obtained from the Contingency Fund during the year 1975-76 and recouped to the Fund during the year.

STATEMENT No 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1976—77 —*contd*

Nature of Expenditure	Expenditure during 1976-77			Expenditure to end of 1976-77 Rs.
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—<i>contd</i>				
(a) Capital account of General economic Services —<i>contd</i>				
504—Capital Outlay on other General Economic Services —				
Land Ceilings	30,640	..	30,640	30,640
Compensation to Landholders on abolition of Zamindari System	2,18,81,290	.	2,18,81,290	47,42,38,416
Total ..	2,19,11,930	..	2,19,11,930	47,42,89,056
Total—C(a)—Capital account of General economic Services	3,30,62,130	4,29,54,602	7,60,16,732	69,54,03,515

(b) Capital Account of Agriculture and Allied Services—

505—Capital Outlay on Agriculture—

Seeds—

Establishment of seed multiplication farms 1,83,91,267

Other schemes each costing Rs 25 lakhs and less .. 1,54,704 1,54,704 27,53,737

Agricultural farms—

Establishment and development of seed and horticulture farms .. 24,05,384 24,05,384 36,01,552 (x)

Other schemes each costing Rs 25 lakhs and less 4,52,587 (x)

Commercial Crops 97,840

Agricultural education—

Improvement of Agricultural Schools and Training Centres 35,87,811

Other schemes each costing Rs. 25 lakhs and less 6,20,043

(x) Expenditure under the Schemes was shown jointly under the minor head in the accounts for 1975-76.

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1976—77—*contd.*

Nature of Expenditure	Expenditure during 1976-77			Expenditure to end of 1976-77
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—<i>contd.</i>				
(b) Capital Account of Agriculture and Allied Services—<i>contd.</i>				
505—Capital Outlay on Agriculture—<i>concl.</i>				
Agricultural engineering—				
Investment in West Bengal Agro-Industries Corporation Ltd.	..	25,00,000	25,00,000	2,79,99,900
Other schemes each costing Rs. 25 lakhs and less	..	6,66,666 (x)	6,66,666	6,68,482
Agricultural research—				
Reorganisation of agricultural research and problem oriented research schemes in West Bengal	..	74,868	74,868	61,37,418
Other schemes each costing Rs 25 lakhs and less	16,11,525
Storage and warehousing—				
Investment in West Bengal State Warehousing Corporation	..	15,00,000	15,00,000	71,00,000
Setting up of Agricultural Seed Stores	70,54,680
Seed storage for every twenty villages	71,44,809
Other schemes each costing Rs. 25 lakhs and less	..	97,276	97,276	13,26,334
Marketing	3,03,036
Horticulture	9,78,497
Other expenditure	60,80,737
Total	..	73,96,898	73,98,898	9,39,10,255

(x) Represents expenditure met from out of advance obtained from the Contingency Fund during 1975-76 and recouped to the Fund during the year.

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1976-77—*contd*

Nature of Expenditure	Expenditure during 1976-77			Expenditure to end of 1976-77
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—<i>contd.</i>				
(b) Capital Account of Agriculture and Allied Services—<i>contd.</i>				
506—Capital Outlay on Minor Irrigation, Soil conservation and Area Development—				
Minor Irrigation—				
Minor Irrigation Schemes ..	..	..	..	1,08,80,840
Survey and Investigation of ground and surface water resources	..	32,87,610	32,87,610	1,96,33,262
Private tubewells including filter points	..	..	..	3,02,41,828
Deep tubewell Irrigation ..	17,653	1,79,88,797	1,80,06,450	26,05,48,316
Lift Irrigation Schemes ..	21,85,056	4,38,24,504	4,60,09,560	22,12,39,483
Investment in West Bengal Minor Irrigation Corporation Ltd.	..	40,00,000	40,00,000	2,90,00,000
Other schemes each costing Rs. 25 lakhs and less	..	..	..	6,21,809
Soil conservation schemes ..	..	1,06,320	1,06,320	20,31,858
Area Development programmes—				
Development of Digha ..	..	4,37,440	4,37,440	1,32,11,005
Command Area development programme ..	..	54,49,893	54,49,893	97,58,482
Other schemes each costing Rs. 29 lakhs and less	2,37,191	— 24,967	2,12,224	8,21,219
Total ..	24,39,900	7,50,69,597	7,75,09,497	59,79,88,102

STATEMENT No 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1976-77—*contd*

Nature of Expenditure	Expenditure during 1976-77			Expenditure to end of 1976-77
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—<i>contd</i>				
(b) Capital Account of Agriculture and Allied Services—<i>contd</i>.				
509—Capital Outlay on Feed—				
Procurement and Supply—				
Grain Purchase Scheme ..	3,20,07,398	..	3,20,07,398	7,41,46,09,977
<i>Deduct</i> —Receipts and recoveries on capital account	—3,34,36,680	..	—3,34,36,680	—7,58,71,14,935
Net expenditure ..	—14,29,282	..	—14,29,282	—15,25,04,958
Supply of foodgrains to Police and Wholetime N.V.F. personnel	8,45,55,573	..	8,45,55,573	35,72,26,312
<i>Deduct</i> —Receipts and recoveries on capital account	—8,45,55,573	..	—8,45,55,573	—35,75,78,561
Net expenditure ..	..	..	..	—3,52,249
Sugar Purchase Scheme ..	12,69,333	..	12,69,333	25,75,75,723
<i>Deduct</i> —Receipts and recoveries on capital account	—13,03,406	..	—13,03,406	—27,93,53,124
Net expenditure ..	—34,073	..	—34,073	—2,17,77,401
Other schemes each costing Rs. 25 lakhs and less				
Net expenditure ..	..	..	..	—75,66,740
Other expenditure—				
Foodgrain storage ..	42,43,258	..	42,43,258	85,75,078
Total ..	27,79,903	..	27,79,903	—17,36,26,270

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1976-77—*contd.*

Nature of Expenditure	Expenditure during 1976 77			Expenditure to end of 1976-77
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—<i>contd.</i>				
(b) Capital Account of Agriculture and Allied Services—<i>contd.</i>				
510—Capital Outlay [on Animal Husbandry—				
Veterinary Services and animal health	..	40,65,186	40,65,186	40,65,186
Cattle development—				
Cattle development Scheme ..	..	..	.	26,43,016
State Livestock Farm ..	..	.	.	1,95,04,414
<i>Deduct</i> Receipts and recoveries on capital account ..	..	..	..	-1,18,15,751
Net expenditure ..	..	..	..	76,88,663
Other schemes each costing Rs. 25 lakhs and less	45,790	4,23,688	4,69,478	9,34,583
Poultry development—				
Poultry development scheme ..	..	4,48,828	4,48,828	42,88,709
Intensive egg and poultry production ..	..	..	..	1,85,19,961
<i>Deduct</i> —Receipts and recoveries on capital account ..	..	..	..	-1,18,45,959
Net expenditure ..	..	..	..	66,74,002
Egg and poultry marketing and trading centre	50,43,265	..	50,43,265	1,16,33,195
<i>Deduct</i> —Receipts and recoveries on capital account ..	-13,65,187	..	-13,65,187	-19,91,183
Net expenditure ..	36,78,078	..	36,78,078	96,42,012
Other schemes each costing Rs. 25 lakhs and less	..	..	..	1,01,091
Fodder and feed development—				
Balanced cattle feed ..	33,527	..	33,527	50,33,927
Other schemes each costing Rs. 25 lakhs and less	..	11,56,209	11,56,209	12,66,579
Other expenditure—				
Modernisation of slaughter houses ..	..	..	..	83,91,605
Other schemes each costing Rs. 25 lakhs and less	..	5,00,000	5,00,000	14,15,274
Total ..	37,57,395	65,93,911	1,03,51,306	5,21,44,647

STATEMENT No 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1976-77—*contd.*

Nature of Expenditure	Expenditure during 1976-77			Expenditure to end of 1976-77
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—<i>contd.</i>				
(b) Capital Account of Agriculture and Allied Services—<i>contd.</i>				
511 Capital Outlay on Dairy Development—				
Dairy development—				
Augmentation of holding capacity of existing dairies	4,000	..	4,000	31,40,700
Establishment of feeder/balancing dairy	19,35,934	8,50,000	27,85,934	99,16,985
Investment in West Bengal Dairy and Poultry Development Corporation Ltd	..	..	..	32,15,000
Establishment of new city dairies	..	..	..	88,89,152
Other schemes each costing Rs. 25 lakhs and less	.	5,80,546	5,80,546	28,21,773
Greater Calcutta Milk Supply Schemes	19,96,37,332	10,87,022	20,07,24,354	1,39,00,64,227
<i>Deduct</i> —Receipts and recoveries on capital account	—14,35,54,128	..	—14,35,54,128	—1,01,06,95,727
Net expenditure	5,60,83,204	10,87,022	5,71,70,226	37,93,68,500
Durgapur Milk Supply Schemes	..	63,27,949	63,27,949	2,40,84,018
<i>Deduct</i> —Receipts and recoveries on capital account	..	—73,32,862	—73,32,862	—1,38,57,454
Net expenditure	..	—10,04,913	—10,04,913	1,02,26,564
Burdwan Milk Supply Scheme	..	28,00,000	28,00,000	28,00,000
Other expenditure	..	2,30,048	2,30,048	11,29,238
Total	5,80,23,138	45,42,703	6,25,65,841	42,15,07,912

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1976-77—*contd.*

Nature of Expenditure	Expenditure during 1976-77			Expenditure to end of 1976-77
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	
C —CAPITAL ACCOUNT OF ECONOMIC SERVICES—<i>contd.</i>				
(b) Capital Account of Agriculture and Allied Services— <i>concl.</i>				
512—Capital Outlay on Fisheries —				
Inland fisheries—				
Investment in State Fisheries Development Corporation	..	33,00,000	33,00,000	1,00,00,000
Other schemes each costing Rs. 25 lakhs and less	19,27,498
Total	33,00,000	33,00,000	1,19,27,498
513 —Capital Outlay of Forests -				
Other expenditure—				
Investment in Forest Development Corporation	..	15,00,000	15,00,000	33,00,000
Other schemes each costing Rs. 25 lakhs and less	13,500
Total	15,00,000	15,00,000	33,13,500
514—Capital Outlay on Community Development—				
Community Development	..	32,37,803	32,37,803	3,93,44,097
Total	32,37,803	32,37,803	3,93,44,097
Total—(C)(b)—Capital Account of Agriculture and Allied Services		6,70,00,336	10,16,42,912	16,86,43,248
				1,04,65,09,741

STATEMENT No 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1976-77—contd

Nature of Expenditure	Expenditure during 1976-77			Expenditure to end of 1976-77
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—contd.				
(c) Capital Account of Industry and Minerals—				
520—Capital Outlay on Industrial Research and Development—				
Education, research and training	4,89,107
Other expenditure—				
Development and Administration of Industries at Durgapur	..	21,45,119	21,45,119	28,24,96,292
Setting up of an export processing zone at Salt Lake City	50,00,000
Development of Haldia Water Supply Scheme	..	45,00,000	45,00,000	68,00,000 (x)
Other schemes each costing Rs. 25 lakhs and less	..	6,71,251	6,71,251	1,33,27,997 (y)
Total	..	73,16,370	73,16,370	30,81,13,396
521—Capital Outlay on Village and Small Industries—				
Industrial Estates—				
Setting up of Industrial Estates	..	-9,16,439	-9,16,439	2,69,76,667
Small scale industries—				
Investment in West Bengal Small Industries Corporation Ltd.	..	25,23,000	25,23,000	1,15,94,400
Other schemes each costing Rs. 25 lakhs and less.	..	42,68,460	42,68,460	48,71,765
Coir industries	14,318

(x) Expenditure on the scheme was shown under the category of 'Other Schemes' in the account for 1975-76.

(y) Progressive expenditure corrected *proforma* vide note (x) above.

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1976-77—*contd.*

Nature of Expenditure	Expenditure during 1976-77			Expenditure to end of 1976-77
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—<i>contd.</i>				
(c) Capital Account of Industry and Minerals—<i>contd.</i>				
521—Capital Outlay on Village and Small Industries—<i>concl.</i>				
Handloom industries—				
Investment in West Bengal Handloom and Powerloom Development Corporation	..	10,50,000	10,50,000	68,24,000
Other schemes each costing Rs. 25 lakhs and less	12,50,000
Handicrafts industries	11,00,000
Sericulture industries	..	11,92,300	11,92,300	19,10,187
Other expenditure—				
Industrial Entrepreneurship Training for technicians	25,00,000
Other schemes each costing Rs. 25 lakhs and less	77,87,554
Total	..	81,17,321	81,17,321	6,48,28,891
522—Capital Outlay on Machinery and Engineering Industries—				
Heavy engineering industries—(y)				
Investment in Westinghouse Saxby Farmer Ltd.	..	45,00,001	45,00,001 (x)	45,00,001
Other schemes each costing Rs. 25 lakhs and less	46,68,420
Total	..	45,00,001	45,00,001	91,68,421
523—Capital Outlay on Petroleum, Chemicals and Fertilizers Industries—				
Drugs and Pharmaceuticals	..	10,00,000	10,00,000	23,00,000
Fertilizers	..	5,47,237	5,47,237	13,95,208
Total	..	15,47,237	15,47,237	36,95,208

(x) Includes Re 1 spent from out of advance obtained from the Contingency Fund during the year 1969-70 and recouped to the Fund during the year.

(y) Expenditure on the schemes was shown under the minor head "Other schemes in the accounts for 1975-76.

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1976-77—*contd.*

Nature of Expenditure	Expenditure during 1976-77			Expenditure to end of 1976-77 Rs.
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—<i>contd.</i>				
(c) Capital Account of Industry and Minerals—<i>contd.</i>				
525—Capital Outlay on Telecommunication and Electronics Industries—				
Electronics	25,00,000	25,00,000	30,00,000
Total	25,00,000	25,00,000	30,00,000
526—Capital Outlay on Consumer Industries				
Sugar—				
Investment in West Bengal Sugar Industries Development Corporation Ltd.	20,00,000	20,00,000	59,00,000
Textiles—				
Investment in West Bengal State Textiles Corporation Ltd	1,02,00,000
Investment in Kalyani Spinning Mills Ltd	1,58,21,000
Setting up of three Spinning Mills	65,91,151
Other schemes each costing Rupees 25 lakhs and less	5,00,000 (x)	5,00,000	45,00,000
Ceramics	10,00,000	10,00,000	10,00,000
Tea	14,00,000	14,00,000	14,00,000
Brick—				
Brick and Tile Board	1,62,074	1,62,074	2,12,18,363
<i>Deduct—Receipts and recoveries on Capital Account</i>	-64,17,833
Net expenditure	1,62,074	1,62,074	1,48,00,530
Salt	6,82,250
Other industries	20,01,000
Total	50,62,074	50,62,074	6,28,95,931

(x) Represents expenditure met from out of advance obtained from the Contingency Fund during 1975-76 and recouped to the Fund during the year.

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1976-77—*contd.*

Nature of Expenditure	Expenditure during 1976-77			Expenditure to end of 1976-77
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—<i>contd.</i>				
(c) Capital Account of Industry and Minerals—<i>concl.</i>				
528—Capital Outlay on Mining and Metallurgical Industries—				
Mineral exploration and development	..	..	..	1,10,293
Total	..	..	..	1,10,293
530—Investments in Industrial Financial Institutions—				
Investments in public undertakings—				
Investment in Industrial Development Corporation	..	..	..	2,83,40,425
Investment in West Bengal Finance Corporation	10,00,000	30,00,000	40,00,000	71,77,000
Total	10,00,000	30,00,000	40,00,000	3,55,17,425
Total—C(c)—Capital Account of Industry and Minerals	10,00,000	3,20,43,003	3,30,43,003	48,73,29,565
(d) Capital Account of Water and Power development—				
532—Capital Outlay on Multi-purpose river Projects—				
Mayurakshi Reservoir Project	..	1,04,08,239	1,04,08,239	18,59,40,721
Kangsabati Reservoir Project..	..	3,98,76,646	3,98,76,646	56,57,73,388
Damodar Valley Project	..	51,40,832	..	51,40,832
Teesta Barrage Project	..	..	3,42,57,866	5,15,19,247
Total	51,40,832	8,45,42,751	8,96,83,583	1,92,01,12,312

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1976-77—*contd*

Nature of Expenditure	Expenditure during 1976-77			Expenditure to end of 1976-77
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—<i>contd</i>				
(d) Capital Account of Water and Power development—<i>contd</i>				
533—Capital Outlay on Irrigation Navigation, Drainage and Flood Control Projects—				
A—Irrigation Projects—Commercial—				
Damodar Canal Project	1,28,19,313
Midnapur Canal Project	83,06,728
Saharajore Irrigation Scheme	12,77,281	12,77,281	77,81,144
Karatwoa Talma Irrigation Scheme	58,82,858
Hinglow Irrigation Scheme	53,79,197	53,79,197	2,02,84,617
Other schemes each costing Rupees 25 lakhs and less	7,61,779
Total—A	66,56,478	66,56,478	5,57,86,439
B—Irrigation Projects—Non-Commercial—				
Development of River Research Institute	2,98,451	2,98,451	1,38,49,823
Barabhum Irrigation Scheme	25,36,484	25,36,484	25,36,484
Other Schemes each costing Rupees 25 lakhs and less	1,14,60,607	1,14,60,607	1,14,60,607
Total—B	1,42,95,542	1,42,95,542	2,78,46,914

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1976-77—*contd.*

Nature of Expenditure	Expenditure during 1976-77			Expenditure to end of 1976-77
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—<i>contd.</i>				
(d) Capital Account of Water and Power development— <i>contd.</i>				
533—Capital Outlay on Irrigation Navigation, Drainage and Flood Control Projects—<i>contd.</i>				
C—Navigation Projects—Commercial—				
Hijli Tidal Canal	25,50,805
Other schemes each costing Rupees 25 lakhs and less	29,34,399
Total—C	54,85,204
E—Drainage Projects—Commercial—				
Sonarpur-Arapanch Drainage Scheme	..	4,76,990	4,76,990	1,30,07,744
Bagjola-Ghuni-Jatragachi Drainage Scheme	97,25,239
Maliar Beel Drainage Scheme	70,18,581
Bhuri Shyam Sundar Beel Drainage Scheme	..	3,10,976	3,10,976	57,38,727
Amta Basin Drainage Scheme	..	1,59,709	1,59,709	36,43,625
Contai Basin Drainage Scheme	..	61,948	61,948	46,63,194
Nowai Basin Drainage Scheme	..	25,466	25,466	2,73,38,155
Sealdahgong Basin Drainage Scheme	..	9,58,642	9,58,642	1,45,10,983
Resuscitation of River Kalighye	..	12,45,178	12,45,178	5,79,42,287
Lower Damodar Drainage Scheme	..	3,28,48,864	3,28,48,864	13,35,50,849
Dubda Basin Drainage Scheme	..	63,73,179	63,73,179	3,58,20,859
East Magrahat Drainage Scheme	..	1,21,10,929	1,21,10,929	3,42,29,757
Construction of 100 Nos. drainage sluices at Sundarbans	..	5,23,238	5,23,238	57,17,436
Three drainage schemes for relieving drainage congestion of Ghatal areas	..	4,19,803	4,19,803	1,38,82,856
Katakhali Khal Drainage Schemes	..	97,539	97,539	62,05,659
West Magrahat Drainage Scheme	..	39,86,574	39,86,574	1,00,06,734
Other schemes each costing Rupees 25 lakhs and less	..	1,39,15,671	1,39,15,671	3,72,57,325
Total—E	7,35,14,706	7,35,14,706	42,02,60,010

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1976-77—*contd.*

Nature of Expenditure	Expenditure during 1976-77			Expenditure to end of 1976-77
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—<i>contd.</i>				
(d) Capital Account of Water and Power development— <i>concl.</i>				
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Project—<i>concl.</i>				
G—Flood Control and anti-sea erosion Projects—				
Flood Protection works in West Bengal	..	5,21,85,345	5,21,85,345	33,05,52,640
Total—G	5,21,85,345	5,21,85,345	33,05,52,640
Total	14,66,52,071	14,66,52,071	83,99,31,207
Pre-1974-75 Outlay not allocated	-45,63,040
Net expenditure	14,66,52,071	14,66,52,071	83,53,68,167
534—Capital Outlay on Power Projects—				
E—Transmission and Distribution Schemes—				
North Calcutta Rural Electrification	1,10,08,696
Other schemes each costing Rupees 25 lakhs and less	18,04,579
Total	1,28,13,275
Total—C(d)—Capital Account of Water and Power development	51,40,832	23,11,94,822	23,63,35,654	2,76,82,93,754

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1976-77—*contd.*

Nature of Expenditure	Expenditure during 1976-77			Expenditure to end of 1976-77 Rs.
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—<i>contd.</i>				
(e) Capital Account of Transport and Communications—				
535—Capital Outlay on Ports, Lighthouses and Shipping—				
A—Ports—				
Development of minor ports ..	..	..	..	11
Total ..	..	..	..	11
537—Capital Outlay on Roads and Bridges—				
Direction and Administration ..	..	—6,30,072	—6,30,072	13,89,19,181
Roads of inter-state importance ..	..	17,77,648	17,77,648	2,16,24,646
State highways	2,65,238	4,48,192	7,13,430	9,89,90,505
District and other roads ..	25,37,839	10,56,27,541 (z)	10,81,65,380	78,63,68,262
Machinery and equipment ..	..	1,18,11,159	1,18,11,159	8,28,61,837
Suspense .. ..	..	—3,05,07,764	—3,05,07,764	—14,93,03,163 (x)
Other expenditure ..	..	1,61,471	1,61,471	19,20,192
Transfers to/from Reserve Funds and Deposit Accounts ..	..	..	..	—6,36,404
Total ..	28,03,077	8,86,88,175	9,14,91,252	98,07,45,056

(x) *Minus* figures were due to excess of credit transactions over debit transactions.

(z) Excludes Rs. 7,574 spent from out of advance obtained from the Contingency Fund during the year but not recouped to the Fund till the close of the year.

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1976-77—*concl'd.*

Nature of Expenditure	Expenditure during 1976-77			Expenditure to end of 1976-77
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—<i>concl'd.</i>				
(e) Capital Account of Transport and Communications— <i>concl'd.</i>				
538—Capital Outlay on Road and Water Transport Services—				
A—Road Transport—				
Land and Buildings .. ..	..	1,00,000	1,00,000	1,00,000
Acquisition of fleet .. ..	..	4,50,000	4,50,000	4,50,000
Workshop facilities .. ..	..	50,000	50,000	50,000
Other expenditure	2,18,00,000	27,63,038	2,45,63,038	10,14,62,898 (y)
B—Water Transport—				
Other expenditure .. ..	..	6,81,574	6,81,574	15,87,102
Total	2,18,00,000	40,44,612	2,58,44,612	10,36,50,000
544—Capital Outlay on Other Transport and Communication Services—				
Tourism .. ..	..	7,92,500	7,92,500	54,62,586
Miscellaneous Services .. ..	..	..	..	6,00,000
Total .. ..	..	7,92,500	7,92,500	60,62,586
Total—C(e)—Capital Account of Transport and Communications	2,46,03,077	9,35,25,287	11,81,28,364	1,09,04,57,653
Total—C—Capital Account of Economic Services	13,08,06,375	50,13,60,626	63,21,67,001	6,08,79,94,228
Total—Expenditure Heads (Capital Account)	17,20,98,363	63,83,58,613	81,04,56,976	7,98,44,18,871

(y) Includes Rs. 6,16,60,024 incurred by the Government before 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 advance to them as shown below—

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

The balance amount includes Rs. 2,50,000 on account of investment in Central Road Transport Corporation.

Note—(1) 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 also see Explanatory Note 4 below Statement No. 8.

(2) Details of works of State highways and District and other roads, the progressive expenditure on which exceeded Rs. 25 lakhs at the end of 1976-77 are shown in Appendix No. IV.

STATEMENT No. 14

**STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVEST
GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES,
1976-77**

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares/ debentures and percentage of Government in- vestment 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 1976-77	Ordinary Shares (a)	31,770 shares 40,000 shares (a)
	(ii) West Bengal State Warehousing Corporation	1957-58 and 1960-61 to 1963-64 1972-73 1973-74 1974-75 1975-76 1976-77	Equity shares (a) (a) (a) (a) Equity shares	29,000 shares 2,000 shares 10,000 shares (a) (a) 15,000 shares (a)
Total—Statutory Corporations				
2. Government Companies—				
	(i) Kalyani Spinning Mills Ltd. ..	1959-60 to 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 1974-75 1975-76 1976-77	Equity shares Ditto Ditto (a) (a) (a) (a)	44,997 shares 500 shares 3,607 shares (a) (a) (a) 25,230 shares
	(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.

MENTS OF GOVERNMENT IN STATUTORY CORPORATIONS,
CO-OPERATIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF

Face value of each share/ debenture	Amount in- vested up to the end of the year 1976-77	Amount of dividend declared/ interest re- ceived and credited to Government during the year	Remarks
6	7	8	9
Rs.	Rs.	Rs.	
100	31,77,000	41,195	The Corporation has earned a profit of Rs. 37.60 lakhs (pre-tax) during 1976-77.
100	40,00,000		
100	29,00,000	41,694	The Corporation has earned a profit of Rs. 3.23 lakhs in 1974-75.
(a)	2,00,000		
(a)	10,00,000		
(a)	5,00,000		
(a)	10,00,000		
100	15,00,000		
	<u>1,42,77,000</u>	<u>82,889</u>	
1,000	1,58,21,000	Nil	Cumulative loss up to 1975-76 was Rs. 7.83-81 lakhs.
100	44,99,700	5,20,110	The company has earned a profit of Rs. 60.94 lakhs during 1974-75.
100	50,000		
100	3,60,700		
(a)	1,00,000		
(a)	8,00,000		
(a)	32,61,000		
100	25,23,000		
1,000	15,00,00,000	(a)	
10	1,37,00,100	Nil	Cumulative loss up to 1975-76 was Rs. 11.03-85 lakhs.
1,000	10,00,000	(a)	
100	24,96,600	Nil	Cumulative loss up to 1975-76 was Rs. 16.73 lakhs.

STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVEST
GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES,
1976-77—*contd.*

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares / debentures and percentage of Government investment to the total paid-up capital/debentures
1	2	3	4	5
2. Government Companies—<i>contd.</i>				
(vii)	West Bengal Industrial Development Corporation Ltd.	1966-67 to 1968-69 1969-70 1970-71 1971-72 1972-73 1973-74 1974-75 1975-76	Equity shares Ditto Ditto (a) (a) (a) (a) Equity shares	6,838 shares 100 per cent. 2,300 shares 100 per cent 500 shares (a) (a) (a) (a) 8,600 shares(a)
(viii)	Central Fisheries Corporation Ltd.	1965-66	Equity shares	15 shares 20 per cent
(ix)	State Fisheries Development Corporation	1965-66 1969-70 1970-71 1971-72 1973-74 1974-75 1976-77	Equity shares .. Ditto .. Ditto .. Ditto .. Ditto .. Ditto .. Ditto ..	15 shares 3 shares 3 shares 6 shares 7 shares 3 shares 100 per cent (a)
(x)	Modern Bakeries (India) Ltd.	1966-67	Equity shares ..	1 share nominal
(xi)	West Bengal Agro-Industries Corporation Ltd.	1968-69 1969-70 1970-71 1971-72 1972-73 1973-74 1974-75 1975-76 1976-77	Equity shares .. Ditto .. Ditto .. Ditto .. (a) .. (a) .. Equity shares .. (a) .. Equity shares	49,999 shares 52,000 shares 51 per cent 50,000 shares 1,000 shares 1,000 shares 20,000 shares 50,000 shares 31,000 shares(a) 25,000 shares
(xii)	Central Road Transport Corporation Ltd.	1965-66	(a)	(a)
(xiii)	Westinghouse Saxby Farmer Ltd.	1969-70 1976-77	(a) (a)	(b) 51 per cent 4,50,000 shares (a)

(a) Information is awaited from departmental officers.

(b) The amount of Re. 1 was spent from out of advance obtained 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. The amount has been recouped to the Contingency Fund during the year 1976-77.

**MENTS OF GOVERNMENT IN STATUTORY CORPORATIONS,
CO-OPERATIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF**

Face value of each share/ debenture	Amount in- vested up to the end of the year 1976-77	Amount of dividend declared/in- terest received and credited to Government during the year	Remarks
6	7	8	9
Rs.	Rs.	Rs.	
1,000	68,38,000	Nil	The company has earned a profit of Rs. 22.73 lakhs during the year 1975-76 (before tax).
1,000	23,00,000		
1,000	5,00,000		
(a)	1,950		
(a)	475		
(a)	51,00,000		
1,000	50,00,000		
1,000	86,00,000		
1,00,000	15,00,000	(a)	
1,00,000	15,00,000	(a)	Cumulative loss up to 1974-75 was Rs. 23.45 lakhs.
1,00,000	3,00,000		
1,00,000	3,00,000		
1,00,000	6,00,000		
1,00,000	7,00,000		
1,00,000	33,00,000		
(a)	33,00,000		
1,000	1,000	(a)	
100	49,99,900	(a)	The company has earned a profit of Rs. 17.61 lakhs during 1973-74.
100	52,00,000		
(a)	50,00,000		
(a)	1,00,000		
(a)	1,00,000		
(a)	20,00,000		
(a)	50,00,000		
100	31,00,000		
100	25,00,000		
(a)	2,50,000	(a)	
(a)	1(b)	Nil	Cumulative loss up to 1975-76 was Rs. 4.40.44 lakhs.
10	45,00,000		

STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVEST
GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES,
1976-77—*contd.*

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares/ debentures and percentage of Government in- vestment to the total paid-up capital/deben- tures
1	2	3	4	5
2. Government Companies—<i>contd.</i>				
	(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
	(xv) West Bengal Mineral Development and Trading Corporation Ltd.	1972-73 1973-74 1974-75 1975-76 1976-77	(a) (a) (a) (a) (a)	(a) (a) (a) 1,225 shares (a) 700 shares
	(xvi) West Bengal State Textile Corporation Ltd.	1972-73 1973-74	Equity shares Ditto	(a) (a)
	(xvii) West Bengal Sugar Industries Development Corporation Ltd.	1973-74 1974-75 1975-76 1976-77	(a) (a) (a) (a)	(a) (a) 1,50,000 shares 2,00,000 shares (a)
	(xviii) West Bengal Handloom and Powerloom Development Corporation Ltd.	1973-74 1974-75 1975-76 1976-77	(a) (a) (a) (a)	(a) (a) (a) (a)
	(xix) West Bengal Minor Irrigation Corporation Ltd.	1973-74 1974-75 1975-76 1976-77	(a) (a) (a) (a)	(a) (a) 5,000 shares 4,000 shares (a)
	(xx) West Bengal Essential Commodities Supply Corporation Ltd.	1973-74	(a)	(a)
	(xxi) West Bengal Livestock Processing Development Corporation Ltd.	1973-74 1974-75 1975-76 1976-77	Equity shares Ditto Ditto Ditto	3,000 shares 3,000 shares (a) 5,000 shares (a)
	(xxii) West Bengal Forest Development Corporation Ltd.	1974-75 1975-76 1976-77	(a) (a) (a)	(a) (a) (a)
	(xxiii) West Bengal Industrial Infrastructure Development Corporation	1974-75	(a)	(a)
	(xxiv) West Bengal Pharmaceuticals and Phyto-Chemicals Development Corporation	1974-75 1975-76 1976-77	(a) (a) (a)	(a) (a) (a)
	(xxv) Banana and Fruit Development Corporation	1974-75	(a)	(a)

(a) Information is awaited from departmental officers.

MENTS OF GOVERNMENT IN STATUTORY CORPORATIONS,
CO-OPERATIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF

Face value of each share/ debenture	Amount in- vested up to the end of the year 1976-77	Amount of dividend declared/in- terest received and credited to Government during the year	Remarks
6	7	8	9
Rs.	Rs.	Rs.	
100	15,00,000	(a)	The company has earned a profit of Rs. 1.83 lakhs during 1973-74.
100	2,00,000		
100	15,15,000		
(a)	2,90,000	Nil	The company has earned a profit of Rs. 4.39 lakhs during the year.
(a)	10,00,000		
(a)	15,00,000		
1,000	12,25,000		
1,000	7,00,000		
(a)	30,00,000	(a)	The company has earned a profit of Rs. 1.40 lakhs during the year 1975-76.
(a)	72,00,000		
(a)	9,00,000	Nil	Cumulative loss up to June 1976 has been Rs. 78.11 lakhs.
(a)	15,00,000		
10	15,00,000		
10	20,00,000		
(a)	24,70,000	Nil	Cumulative loss up to 1975-76 was Rs. 15.61 lakhs.
(a)	32,04,000		
(a)	1,00,000		
(a)	10,50,000		
(a)	1,00,00,000	(a)	
(a)	1,00,00,000		
1,000	50,00,000		The company has earned a profit of Rs. 11.85 lakhs during the year.
1,000	40,00,000	1,12,500	
(a)	15,00,000		
100	3,00,000	Nil	Cumulative loss up to 1975-76 was Rs. 0.89 lakh.
100	3,00,000		
(a)	3,00,000		The company has earned a profit of Rs. 0.40 lakh during the year.
100	5,00,000		
(a)	8,00,000	Nil	
(a)	10,00,000		
(a)	15,00,000		
(a)	19,89,000	Nil	Cumulative loss up to 1975-76 was Rs. 3.01 lakhs.
(a)	5,00,000	Nil	Cumulative loss up to 1975-76 was Rs. 2.38 lakhs.
(a)	8,00,000		
(a)	10,00,000		
(a)	1,00,000	(a)	

STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVEST
GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES,
1976-77—*contd.*

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares/ debentures and percentage of Government in- vestment to the total paid-up capital/debentures
1	2	3	4	5
2. Government Companies—<i>rould.</i>				
(xxvi)	West Bengal Ceramic De- velopment Corporation Ltd.	1975-76 1976-77	(a) (a)	(a) 1,000 shares (a)
(xxvii)	West Bengal Handicrafts Development Corporation	1975-76	(a)	(a)
(xxviii)	West Bengal Leather Industries Development Cor- poration.	1975-76 1976-77	(a) (a)	(a) (a)
(xxix)	West Bengal Tourism De- velopment Corporation	1975-76 1976-77	(a) (a)	(a) (a)
(xxx)	National Textile Corporation (West Bengal, Assam, Bihar and Orissa) Ltd.	1975-76	Equity shares	500 shares(a)
(xxx.i)	West Bengal Electronic Development Corporation	1975-76 1976-77	(a) (a)	50,000 shares 2,50,000 shares(a)
(xxxii)	West Bengal Tea Develop- ment Corporation Ltd.	1976-77	(a)	(a)
(xxxiii)	West Bengal Scheduled Castes Development and Finance Corporation.	1976-77	(a)	(a)
Total—Government Companies				..
3. Banks—				
(i)	United Bank of India	.. 1971-72	Ordinary shares	56,275 shares
(ii)	Gour Gramin Bank	.. 1975-76	(a)	(a)
(iii)	Mallabhum Gramin Bank	.. 1976-77	(a)	3,750 shares 15 per cent
(iv)	Mayurakshi Gramin Bank	.. 1976-77	(a)	3,750 shares 15 per cent
Total—Banks				..

(a) Information is awaited from departmental officers.

MENTS OF GOVERNMENT IN STATUTORY CORPORATIONS
CO-OPERATIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF

Face value of each share/ debenture	Amount in- vested up to the end of the year 1976-77	Amount of dividend declared/in- terest received and credited to Government during the year	Remarks
6	7	8	9
Rs.	Rs.	Rs.	
(a) 1,000	1,00,000 10,00,000	(a)	
(a)	50,000	(a)	
(a) (a)	10,00,000 25,00,000	(a) (a)	
(a) (a)	3,00,000 8,00,000	Nil	Cumulative loss up to 1975-76 was Rs. 7.48 lakhs.
1,000	5,00,000	(a)	
10 10	5,00,000 25,00,000	(a)	
(a)	14,00,000	(a)	
(a)	39,00,000	(a)	
..	35,21,96,428	6,32,610	
10	5,71,191	7,316	
(a) 100	3,75,000 3,75,000	(a) (a)	
100	3,75,000	(a)	
	16,96,191	7,316	

STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVEST
GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES,
1976-77—*contd.*

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares/ debentures and percentage of Government investment to the total paid-up capital/debentures
1	2	3	4	5
A. 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 ..	120,000 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
(v)	Mayurakshi Cotton Mills Ltd.	1966-67	Equity shares ..	100,000 shares 14 per cent
		1967-68	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 cumu- lative preference shares	3,000 shares 60 per cent
(vii)	Dhakeswari Cotton Mills Ltd.	1969-70	Ordinary shares	100,000 shares 11 per cent
(viii)	Basumati Corporation Ltd. ..	1974-75	Equity shares ..	500 shares
		1975-76	Ditto ..	500 shares 100 per cent (a)
			Total—Joint Stock Companies	

(a) Information is awaited from departmental officers.

**MENTS OF GOVERNMENT IN STATUTORY CORPORATIONS,
CO-OPERATIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF**

Face value of each share/ debenture	Amount invested up to the end of the year 1976-77	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
6 Rs.	7 Rs.	8 Rs.	9
25	1,70,000	(a)	
(a)	62,200	(a)	
10	12,00,000	(a)	
100	3,00,000	(a)	
10	6,00,000	(a)	
100	4,00,000	(a)	
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)	
1,000	5,00,000	(a)	
1,000	5,00,000	..	
..	73,32,200	..	

STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVEST
GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES,
1976-77—*contd.*

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares/ debentures and percentage of Government investment to the total paid-up capital/debentures
1	2	3	4	5
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 40 shares 95 per cent (approx.)
	(ii) West Bengal Housing Finance Co-operative Society Ltd.	1966-67 to 1967-68 1969-70 1970-71 1971-72 1972-73 1973-74 1974-75 1975-76 1976-77	Ordinary shares Ditto .. (a) (a) (a) (a) (a) (a) (a) (a)	21,000 shares (a) (a) (a) (a) (a) (a) (a)
	(iii) West Bengal Apex Co-operative Agricultural Marketing Society Ltd.	1964-65 1971-72	Ordinary shares Ditto ..	6,500 shares (a)
	(iv) West Bengal Provincial Co- operative Bank Ltd.	1964-65	Ordinary shares	6,000 shares (a)
	(v) West Bengal Federation of Wholesale Consumers' Co- operative Stores Ltd.	1965-66 to 1967-68 1973-74 1974-75 1975-76	Ordinary shares (a) (a) (a)	3,520 shares (a) (a) (a)
	(vi) Orient Radio Co-operative Industries Ltd.	1968-69	(a)	(a)
	(vii) Co-operative Banks (7)(c) ..	1958-59 to 1967-68 1968-69 1969-70 1970-71 1971-72 1972-73 1973-74 1974-75 1975-76 1976-77	Ordinary shares Debentures (a) (a) (a) (a) (a) (a) (a) (a) (a) (a)	15,000 shares 15,268 shares (a) (a) (a) (a) (a) (a) (a) (a) (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.

**MENTS OF GOVERNMENT IN STATUTORY CORPORATIONS,
CO-OPERATIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF**

Face value of each share/ debenture	Amount invested up to the end of the year 1976-77	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
6	7	8	9
Rs.	Rs.	Rs.	
5,000	2,00,000	(a)	
5,000	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		
(a)	9,06,000		
(a)	18,00,000		
(a)	12,00,000		
100	6,50,000	(a)	
(a)	25,00,000		
100	6,00 000	(a)	
100	3,52,000	(a)	
(a)	2,34,000		
(a)	3,54,700		
(a)	1,50,000		
(a)	16,000	(a)	
100 } 1,000 }	1,70,68,000 (b)	(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		
(a)	39,98,898		
(a)	82,42,800		
(a)	1,74,67,900		

STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVEST
GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES,
1976-77—*contd.*

Serial No.]	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares/ debentures and percentage of Government investment to the total paid-up capital/debentures
1	2	3	4	5
5. Co-operative Banks and Societies—<i>contd.</i>				
(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 } (a)
	Ditto (16)(c)	1968-69 1969-70 1972-73 1973-74 1975-76 1976-77	(a) (a) (a) (a) (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 } (a)
	Ditto (60)(c) .. .	1968-69 1969-70	(a) (a)	(a) (a)
	Ditto (10)(c)	1970-71 1971-72 1972-73 1973-74 1974-75 1975-76 1976-77	(a) (a) (a) (a) (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 } (a)
	Ditto (14)(c)	1968-69	(a)	(a)
	Ditto (32)(c)	1969-70 1970-71 1971-72 1972-73 1973-74 1974-75 1976-77	(a) (a) (a) (a) (a) (a) (a)	(a) (a) (a) (a) (a) (a) (a)

(a) Information is awaited from departmental officers

(c) Complete particulars not received from departmental officers.

(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.

MENTS OF GOVERNMENT IN STATUTORY CORPORATIONS,
CO-OPERATIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF

Face value of each share/ debenture	Amount invested up to the end of the year 1976-77	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
6	7	8	9
Rs.	Rs.	Rs.	
10 } 100 } 500 } 1,000 }	73,60,000(d)	(a)	
(a)	4,20,000		
(a)	13,40,000		
(a)	7,36,000		
(a)	7,44,500		
(a)	7,08,600		
(a)	7,29,400		
10 } 100 } 200 }	46,74,780(e)	(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		
(a)	5,01,000		
(a)	59,59,900		
(a)	22,37,300		
5 } 10 } 20 } 25 } 50 } 100 } 1,000 }	46,41,120(f)	(a)	
(a)	1,66,406		
(a)	4,36,000		
(a)	2,45,500		
(a)	3,80,200		
(a)	50,000		
(a)	2,79,000		
(a)	10,92,000		
(a)	13,02,032		

**STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVEST
GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES,
1976-77—contd.**

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares/ debentures and percentage of Government investment to the total paid-up capital/debentures
1	2	3	4	5
5. Co-operative Banks and Societies—contd.				
(xi)	Service Co-operative Societies (435)(c)	1959-60 to 1967-68	Ordinary shares	25,671 shares } 525 shares } (a) 29,872 shares }
		1971-72	(a)	(a)
		1976-77	(a)	(a)
(xii)	Agricultural Credit Societies (502)(c)	1958-59 to 1967-68	Ordinary shares	81,041 shares } 4,040 shares } (a) 19,408 shares }
	Ditto (32)(c)	1968-69	(a)	(a)
		1969-70	(a)	(a)
		1970-71	(a)	(a)
		1971-72	(a)	(a)
		1972-73	(a)	(a)
		1973-74	(a)	(a)
		1974-75	(a)	(a)
		1975-76	(a)	(a)
		1976-77	(a)	(a)
(xiii)	Co-operative Fisheries and Fishermen's Co-operative Societies (76)(c)	1962-63 to 1967-68	Ordinary shares	1,480 shares } (a) 3,417 shares }
		1968-69	(a)	(a)
		1971-72	(a)	(a)
		1972-73	(a)	(a)
		1973-74	(a)	(a)
		1974-75	(a)	(a)
		1975-76	(a)	(a)
		1976-77	(a)	(a)
(xiv)	Co-operative Printing Socie- ties (8)(c)	1963-64 to 1966-67	Ordinary shares	200 shares } 325 shares } (a) 100 shares }
		1972-73	(a)	(a)
		1973-74	(a)	(a)
(xv)	Co-operative Agricultural Processing Societies (4)(c)	1959-60 to 1966-67	Ordinary shares	100 shares } (a) 151 shares }
		1970-71	(a)	(a)
		1971-72	(a)	(a)
		1972-73	(a)	(a)
		1973-74	(a)	(a)
		1975-76	(a)	(a)
		1976-77	(a)	(a)

(a) Information is awaited from departmental officers.

(b) Details of investment for Rs. 97,270 are awaited from departmental officers.

(c) Complete particulars not received from departmental officers.

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

MENTS OF GOVERNMENT IN STATUTORY CORPORATIONS,
CO-OPERATIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF

Face value of each share/ debenture	Amount invested up to the end of the year 1976-77	Amount of dividend declared /in- terest received and credited to Government during the year	Remarks
6	7	8	9
Rs.	Rs.	Rs.	
10 } 20 } 100 }	32,68,910(g)	(a)	
(a)	4,250		
(a)	1,90,000		
10 } 20 } 100 }	29,29,230(b)	(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		
(a)	21,81,180		
(a)	35,95,149		
(a)	99,69,470		
10 } 100 }	3,56,500	(a)	
(a)	10,000		
(a)	18,000		
(a)	19,000		
(a)	18,820		
(a)	87,200		
(a)	1,78,690		
(a)	1,80,200		
50 } 100 } 1,000 }	1,62,500	(a)	
(a)	4,000		
(a)	10,000		
100 } 1,000 }	1,81,000	(a)	
(a)	2,10,000		
(a)	11,70,000		
(a)	15,50,300		
(a)	6,78,750		
(a)	9,48,813		
(a)	18,73,000		

STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVEST
 GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES,
 1976-77—*contd.*

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares/ debentures and percentage of Government investment to the total paid-up capital/debentures
1	2	3	4	5
5. Co-operative Banks and Societies—<i>contd.</i>				
(xvi)	Co-operative Farming Societies (35)(c)	1963-64 to 1967-68	Ordinary shares	526 shares } 1,248 shares } (a) 1 share }
		1968-69	(a)	(a)
		1969-70	(a)	(a)
		1973-74	(a)	(a)
		1974-75	(a)	(a)
		1976-77	(a)	(a)
(xvii)	Co-operative Development Corporation	1972-73	(a)	(a)
(xviii)	Taxi Drivers' Co-operatives (4)(c).	1964-65 to 1965-66	Ordinary shares	1,140 shares (a)
(xix)	Industrial Co-operative Societies (9)(c)	1962-63 to 1966-67	Ordinary shares	513 shares 885 shares
		1971-72	Ditto	(a)
		1974-75	(a)	(a)
		1975-76	(a)	(a)
		1976-77	(a)	(a)
(xx)	Labour Co-operatives and Contract Societies (38) (c)	1963-64 to 1966-67	Ordinary shares	1,950 shares } (a) 30 shares } 219 shares }
		1971-72	(a)	(a)
		1972-73	(a)	(a)
		1973-74	(a)	(a)
		1974-75	(a)	(a)
		1975-76	(a)	(a)
		1976-77	(a)	(a)
(xxi)	Multipurpose Co-operative Societies (6)(c)	1961-62 to 1966-67	Ordinary shares	540 shares (a) 40 shares (a)
(xxii)	Other Societies (1)(c)	.. 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)
(xxiv)	Co-operative Stores (3)(c)	1969-70 1972-73	(a) (a)	(a) (a)
(xxv)	Technician's Co-operative (c)	1971-72 1972-73	(a) (a)	(a) (a)

(a) Information is awaited from departmental officers.

(c) Complete particulars not received from departmental officers.

MENTS OF GOVERNMENT IN STATUTORY CORPORATIONS,
CO-OPERATIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF

Face value of each share/ debenture	Amount invested up to the end of the year 1976-77	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
6	7	8	9
Rs.	lis.	Rs.	
10 } 100 } 2,000 }	1,32,060	(a)	
(a)	4,700		
(a)	1,500		
(a)	2,000		
(a)	8,000		
(a)	2,000		
(a)	2,01,046	(a)	
100	1,14,000	(a)	
10 } 100 }	93,630	(a)	
(a)	1,09,200		
(a)	1,09,800		
(a)	92,700		
(a)	15,93,500		
10 } 50 } 100 }	42,900	(a)	
(a)	3,000		
(a)	2,000		
(a)	11,000		
(a)	3,000		
(a)	17,500		
(a)	4,10,000		
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		

**STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVEST
GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES,
1976-77—contd**

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares/ debentures and percentage of Government investment to the total paid-up capital/debentures
1	2	3	4	5
5. Co-operative Banks and Societies—contd.				
	(xxvi) West Bengal State Co-operative Marketing Federation	1971-72 1972-73 1973-74 1974-75 1975-76 1976-77	(a) (a) (a) (a) (a) (a)	(a) (a) (a) (a) (a) (a)
	(xxvii) Engineers' Co-operative (c)	1971-72 1972-73	(a) (a)	(a) (a)
	(xxviii) Co-operative Marketing Societies Ltd. (c)	1972-73	(a)	(a)
	(xxix) Warehousing and Marketing Societies	1975-76	(a)	(a)
	(xxx) West Bengal Co-operative Spinning Mills Ltd.	1975-76	(a)	(a)
	(xxxi) West Bengal Handicrafts Co-operative Society Ltd.	1975-76	(a)	(a)
	(xxxii) West Bengal Tribal Development Co-operative Corporation Ltd.	1976-77	(a)	(a)
	xxxiii) Large-sized Multipurpose Co-operative Societies (LAMPS) of Scheduled Castes and Tribes (5)	1976-77	(a)	(a)
Total—Co-operative Banks and Societies				..

a) Information is awaited from departmental officers.

(c) Complete particulars not received from departmental officers.

MENTS OF GOVERNMENT IN STATUTORY CORPORATIONS,
CO-OPERATIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF

Face value of each share / debenture	Amount invested up to the end of the year 1976-77	Amount of dividend declared / interest received and credited to Government during the year	Remarks
6	7	8	9
Rs.	Rs.	Rs.	
(a)	8,54,100	(a)	
(a)	20,37,000		
(a)	50,00,000		
(a)	47,00,000		
(a)	70,00,000		
(a)	1,35,00,000		
(a)	7,00,000	(.)	
(a)	7,00,000		
(a)	3,32,000	(.)	
(a)	20,18,844	(a)	
(a)	20,00,000	(a)	
(a)	50,000	(a)	
(a)	47,00,000	(a)	
(a)	2,50,000	(a)	
	<hr/>	<hr/>	
	22,74,48,205	8,95,478	
	<hr/>	<hr/>	

STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVESTMENT IN GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES, 1976-77—concl'd.

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares/debentures and percentage of Government investment to the total paid up capital/debentures
1	2	3	4	5
6. Concerns 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—Concerns under Liquidation				..
Grand Total				..

(a) Information is awaited from departmental officers.

Notes : 1. The investments shown in this statement do not include capital advances of Rs. 6,16,80 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 in footnote (y) at page 176 (Statement No. 13).

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

**MENTS OF GOVERNMENT IN STATUTORY CORPORATIONS
CO-OPERATIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF**

Face value of each share / debenture	Amount invested up to the end of the year 1976-77	Amount of dividend declared / interest received and credited to Government during the year	Remarks
6	7	8	9
Rs.	Rs.	Rs.	
100	20,700	(a)	
100	7,200	(a)	
100	5,900	(a)	
100	3,600	(a)	
..	37,400		
..	60,29,87,422	16,18,288	

STATEMENT No. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OTHER THAN ON REVENUE ACCOUNT) TO THE END OF THE YEAR 1976-77 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE

(In crores of rupees)

	On the 31st March 1976	During the year	On the 31st March 1977
Capital Expenditure—			
Public Works	19.49	2.04	21.53
Other General Services	0.54	..	0.54
Social and Community Services	1,43.08	15.86	1,58.94(a)
General Economic Services	62.14	7.40	69.54(b)
Agriculture and Allied Services	1,24.87	18.91	1,43.78(c)
Industry and Minerals	45.48	3.25	48.73(d)
Water and Power Development	2,53.65	23.64	2,77.29
Transport and Communications	97.30	11.81	1,09.11(e)
Total—Capital Expenditure	7,46.55	82.91	8,29.46
Loans and Advances—			
Social and Community Services	1,52.97(f)	20.43	1,73.40(g)
General Economic Services	9.13	11.85	20.98
Agriculture and Allied Services	44.79	0.54	45.33
Industry and Minerals	74.72(h)	7.11	81.83(i)
Water and Power Development	1,10.22(j)	20.30	1,30.52
Transport and Communications	67.22	12.36	79.58
Loans to Government Servants	7.67	0.58	8.25
Miscellaneous Loans	0.03	0.02	0.05
Total—Loans and Advances	4,66.75	73.19	5,39.94
Other Expenditure—			
Appropriation to Contingency Fund	5.00	..	5.00
Total—Capital and Other Expenditure	12,18.30	1,56.10	13,74.40
<i>Deduct—</i> Contribution from Revenues, Development Funds, Reserve Funds, etc., and Contingency Fund	—40.12	—0.90	—41.02(k)
Net Capital and Other Expenditure	11,78.18	1,55.20	13,33.38

STATEMENT No. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OTHER THAN ON REVENUE ACCOUNT) TO THE END OF THE YEAR 1976-77 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*contd.*

(In crores of rupees)

	On the 31st March 1976	During the year	On the 31st March 1977
Principal Sources of Funds—			
Revenue Surplus/Deficit/Miscellaneous Government Account	-68.16	30.80(1)	-37.36
Internal Debt of the State Government ..	1,68.79	11.79	1,80.58
Loans and Advances from the Central Government	9,49.64	59.41	10,09.05
Small Savings, Provident Funds, etc. ..	58.45	9.05	67.50
	<hr/>	<hr/>	<hr/>
Total—Outstanding Debt ..	11,76.88	80.25	12,57.13
	<hr/>	<hr/>	<hr/>
Total—Contingency Fund ..	3.07	1.88	4.95
	<hr/>	<hr/>	<hr/>
Sinking Funds and Reserve Funds	73.05	3.11	76.16
Net Balances under Deposits, Advances, etc., other than those shown separately	1,04.18	19.41	1,23.59
Remittances	-1,03.52	-30.83	-1,34.35
	<hr/>	<hr/>	<hr/>
Total—Debt and Other Obligations ..	12,53.66	73.82	13,27.48
	<hr/>	<hr/>	<hr/>
Deduct—Cash balance ..	-7.27	-48.85	-56.12
	<hr/>	<hr/>	<hr/>
Deduct—Investments ..	14.59	-1.70	12.86
	<hr/>	<hr/>	<hr/>
Net Provision of Funds ..	11,78.18	1,55.20	13,33.38
	<hr/>	<hr/>	<hr/>

Notes : (a) Excludes Rs. 10,718 spent from out of advance obtained from the Contingency Fund during 1973-74 and recouped to the Fund during the year but includes Rs. 2,12,455 spent from out of advance obtained from the Contingency Fund during the year but not recouped to the Fund till the close of the year.

(b) Excludes Rs. 20,00,000 spent from out of advance obtained from the Contingency Fund during 1975-76 and recouped to the Fund during the year.

(c) Excludes Rs. 6,66,666 spent from out of advance obtained from the Contingency Fund during 1975-76 and recouped to the Fund during the year.

(d) Excludes Re. 1 and Rs. 5,00,000 spent from out of advances obtained from the Contingency Fund during 1969-70 and 1975-76 respectively and recouped to the Fund during the year.

STATEMENT No. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OTHER THAN ON REVENUE ACCOUNT) TO THE END OF THE YEAR 1976-77 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—concl'd.

Notes—concl'd.

(e) Includes Rs. 7,574 spent from out of advance obtained from the Contingency Fund during the year but not recouped to the Fund till the close of the year.

(f) Increased by Rs. 1·06 crores.

(g) Excludes Rs. 50,00,000 spent from out of advance obtained from the Contingency Fund during 1975-76 and recouped to the Fund during the year.

(h) Decreased by Rs. 0·97 crore.

(i) Excludes Rs. 47,00,000 spent from out of advance obtained from the Contingency Fund during 1975-76 and recouped to the Fund during the year.

(j) Decreased by Rs. 0·09 crore.

(k) Excludes Re. 1, Rs. 10,718 and Rs. 1,28,66,666 spent from out of advances obtained from the Contingency Fund, during 1969-70, 1973-74 and 1975-76 respectively and recouped to the Fund during the year; but includes Rs. 2,20,029 spent from out of advances obtained from the Contingency Fund during the year, but not recouped to the Fund till the close of the year.

(l) Comprises of Revenue Surplus Rs. 23·81 crores and balance under Sinking Funds credited to Miscellaneous Government Account Rs. 6·99 crores.

PART II—Detailed Accounts and Other Statements
B—Debt, Contingency Fund and Public Account

STATEMENT No. 16—DETAILED STATEMENT OF RECEIPTS, DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, CONTINGENCY FUND AND PUBLIC ACCOUNT

Head of Account	Opening balance	Receipts	Disbursements	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND				
Receipts (Revenue Account)—Statement No. 11	..	6,21,10,90,501	..	..
Expenditure (Revenue Account)—Statement No. 12	..	..	5,97,29,71,727	..
Expenditure (Capital Account)—Statement No. 12	..	..	81,04,56,976	..
E—Public Debt—				
603—Internal Debt of the State Government	Cr. 1,68,78,91,885	2,17,69,64,344	2,05,90,29,245	Cr. 1,80,58,46,984
604—Loans and Advances from the Central Government	Cr. 9,49,64,05,843	1,17,30,83,839	57,90,20,194	Cr. 10,09,04,69,488
Total—E—Public Debt(A)	Cr. 11,18,42,97,728	3,35,00,68,183	2,63,80,49,439	Cr. 11,89,63,16,472
F—Loans and Advances—				
Loans and Advances by the State Government (B)	Dr. 4,65,78,31,841	13,12,88,125	87,28,23,181	Dr. 5,39,93,66,897
Total—Part I—Consolidated Fund	..	9,69,24,46,809	10,29,43,01,323	..

(A) For Detailed Account please see Statement No. 17.

(B) For Detailed Account please see Statement No. 18.

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

Head of Account		Opening balance	Receipts	Disbursements	Closing balance
1		2	3	4	5
		Rs.	Rs.	Rs.	Rs.
PART II—CONTINGENCY FUND					
800—Contingency Fund(x)—					
Appropriation from the Consolidated Fund	Cr.	5,00,00,000	..	..	Cr. 5,00,00,000
Family Planning ..	Dr.	33,593	33,593	..	..
Public Health, Sanitation and Water Supply	Dr.	12,060	12,060	..	..
Urban Development	Dr.	2,85,000	..	..	Dr. 2,85,000
Industries ..	Dr.	1,16,509	1,16,509	..	..
Village and Small Industries	Dr.	5,917	5,917	..	..
Other Transport and Communication Services	Dr.	60,00,000	60,00,000	..	..
Capital Outlay on Education, Art and Culture		..	..	2,12,455	Dr. 2,12,455
Capital Outlay on Medical	Dr.	10,718	10,718	..	....
Capital Outlay on Co-operation	Dr.	20,00,000	20,00,000	..	....
Capital Outlay on Agriculture	Dr.	6,66,666	6,66,666	..	.. ..
Capital Outlay on Machinery and Engineering Industries	Dr.	1	1	..	....
Capital Outlay on Consumer Industries	Dr.	5,00,000	5,00,000	..	....
Capital Outlay on Roads and Bridges		..	..	7,574	Dr. 7,574
Loans for Urban Development	Dr.	50,00,000	50,00,000	..	....
Loans for Consumer Industries	Dr.	47,00,000	47,00,000	..	....
Total—800—Contingency Fund	Cr.	3,06,69,536	1,90,45,464	2,20,020	Cr. 4,94,94,971

(x) Details of expenditure met from out of Contingency Fund which remained unrecovered to the Fund till the close of the year 1976-77 are given in Appendix II.

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

Head of Account	Opening balance	Receipts	Disbursements	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
PART III—PUBLIC ACCOUNT				
Sector I—Small Savings, Provident Funds, etc. (A)				
(b) Provident Funds—				
805—State Provident Funds	Cr. 58,45,32,037	16,88,63,380	7,83,80,259	Cr. 67,50,15,158
	-----	-----	-----	-----
Total—I—Small Savings, Provident Funds etc.	Cr. 58,45,32,037	16,88,63,380	7,83,80,259	Cr. 67,50,15,158
	-----	-----	-----	-----
Sector—J—Reserve Funds—				
(a) Reserve Funds bearing interest—				
815—Depreciation/Renewal Reserve Funds—				
Depreciation Reserve Fund—				
Government Commercial Departments and Undertakings	Cr. 45,81,147	4,331	..	Cr. 45,85,478
	-----	-----	-----	-----
Total—815—Depreciation/Renewal Reserve Funds	Cr. 45,81,147	4,331	..	Cr. 45,85,478
	-----	-----	-----	-----
Total—(a)—Reserve Funds bearing interest	Cr. 45,81,147	4,331	..	Cr. 45,85,478
	-----	-----	-----	-----
(b) Reserve Funds not bearing interest—				
822—Sinking Funds—				
A—Appropriation for reduction or avoidance of Debt—				
Sinking Funds ..	Cr. 69,59,12,316	9,83,14,534	6,98,40,345	Cr. 72,43,86,505
	-----	-----	-----	-----
B—Sinking Fund Investment Account—				
Sinking Fund Investment Account	Dr. 14,15,54,921	1,92,00,100	19,80,000	Dr. 12,43,34,821 (x)
	-----	-----	-----	-----
Total—822—Sinking Funds—				
Gross Balance ..	Cr. 69,59,12,316	9,83,14,534	6,98,40,345	Cr. 72,43,86,505
Investment ..	Dr. 14,15,54,921	1,92,00,100	19,80,000	Dr. 12,43,34,821
	-----	-----	-----	-----

(A) For detailed account please see Statement No. 17.

(X) Please see Annexure to Statement No. 19.

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

Head of Account	Opening balance	Receipts	Disbursements	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
PART III—PUBLIC ACCOUNT—<i>contd.</i>				
Sector-J—Reserve Funds— <i>contd.</i>				
(b) Reserve Funds not bearing interest— <i>contd.</i>				
823—Famine Relief Fund—				
West Bengal Famine Insurance Fund—				
Net Balance (including investment)	Cr. 31,94,847 (x)	81,01,858	80,00,000	Cr. 32,96,705
Investment Account	Dr. 20,04,100 (x)	39,54,000	39,54,000	Dr. 20,04,100
Total—823—Famine Relief Fund Gross Balance	Cr. 31,94,847 (x)	81,01,858	80,00,000	Cr. 32,96,705
Investment ..	Dr. 20,04,100 (x)	39,54,000	39,54,000	Dr. 20,04,100
825—State Roads and Bridges Fund—				
State Road Fund	..	40,03,000	..	Cr. 40,03,000
Total—825—State Roads and Bridges Fund	..	40,03,000	..	Cr. 40,03,000
826—Depreciation/ Renewal Reserve Funds—				
Depreciation Reserve Funds of Government Non-commercial Departments	Cr. 24,68,079	12,149	114	Cr. 24,80,114
Total—826—Depreciation/Renewal Reserve Funds	Cr. 24,68,079	12,149	114	Cr. 24,80,114

(x) Opening balance is decreased by Rs. 1,500 in settlement of differences of earlier years.

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

Head of Account	Opening balance	Receipts	Disbursements	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
PART III—PUBLIC ACCOUNT—<i>contd.</i>				
Sector—J—Reserve Funds— <i>concl.</i>				
(b) Reserve Funds not bearing interest— <i>concl.</i>				
829—Development and Welfare Funds—				
Development Funds for Agricultural purposes	Cr. 17,81,000	..	..	Cr. 17,81,000
Co-operative Development Funds	Cr. 2,00,361	..	..	Cr. 2,00,361
Funds for Development of Milk Supply	Cr. 65,41,901	..	..	Cr. 65,41,901
Industrial Development Funds	Cr. 10,002	..	..	Cr. 10,002
Special Development Funds—				
General Reserve Funds for Cooch Behar—				
Net Balance ..	Cr. 1,45,03,977	71,804	21,13,110	Cr. 1,24,62,671
Investment Account	Dr. 9,57,098	..	..	Dr. 9,57,098
Total ..	Cr. 1,35,46,879	71,804	21,13,110	Cr. 1,15,05,573
Other Development and Welfare Funds	Cr. 12,60,633	11,24,000	5,63,560	Cr. 18,21,073
Total—829—Development and Welfare Funds—				
Gross Balance ..	Cr. 2,42,97,874	11,95,804	26,76,670	Cr. 2,28,17,008
Investment ..	Dr. 9,57,098	..	..	Dr. 9,57,098
Total—(b)—Reserve funds not bearing interest—				
Gross Balance ..	Cr. 72,58,73,116(x)	11,16,27,345	8,05,17,129	Cr. 75,69,83,332
Investment ..	Dr. 14,45,16,119(x)	2,31,54,100	59,34,000	Dr. 12,72,96,019
Total—J—Reserve Funds—				
Gross Balance ..	Cr. 73,04,54,263(x)	11,16,31,676	8,05,17,129	Cr. 76,15,68,810
Investment ..	Dr. 14,45,16,119(x)	2,31,54,100	59,34,000	Dr. 12,72,96,019

(x) Decreased by Rs. 1,500 vide foot note (x) on page 207

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

Head of Account	Opening balance	Receipts	Disbursements	Closing balance
1	2	4	3	5
	Rs.	Rs.	Rs.	Rs.
PART III—PUBLIC ACCOUNT—<i>contd.</i>				
Sector—K—Deposits and Advances—				
(a) Deposits bearing Interest—				
838—Deposits of Local Funds—				
Deposits of State Transport Corporation	Cr. 3,41,34,301	..	..	Cr. 3,41,34,301
Deposits of other autonomous bodies	Cr. 1,49,78,400	..	..	Cr. 1,49,78,400
Total—838—Deposits of Local Funds	Cr. 4,91,12,701	..	..	Cr. 4,91,12,701
842—Other Deposits—				
Deposits of Government Companies and Corporations etc.	Cr. 2,00,00,000	..	70,78,000	Cr. 1,29,22,000
Total—842—Other Deposits	Cr. 2,00,00,000	..	70,78,000	Cr. 1,29,22,000
Total—(a)—Deposits bearing Interest	Cr. 6,91,12,701	..	70,78,000	Cr. 6,20,34,701
(b) Deposits not bearing Interest—				
843—Civil Deposits—				
Revenue Deposits	Cr. 8,15,19,259	3,53,90,922	3,19,83,940	Cr. 8,49,26,241
Security deposits	Cr. 2,37,58,035	56,06,656	40,96,203	Cr. 2,52,68,488
Civil Courts' deposits	Cr. 7,11,70,028	4,65,03,393	3,19,31,474	Cr. 8,57,41,947
Criminal Courts' deposits	Cr. 1,63,64,499	26,19,454	20,64,257	Cr. 1,69,19,696
Personal deposits	Cr. 18,04,19,909	13,72,28,564	13,34,44,935	Cr. 18,42,03,538
Public Works deposits	Cr. 21,79,88,111	17,68,57,691	14,97,30,125	Cr. 24,51,15,677

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

Head of Account	Opening balance	Receipts	Disbursements	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
PART III—PUBLIC ACCOUNT—<i>contd.</i>				
Sector K—Deposits and Advances— <i>contd.</i>				
(b) Deposits not bearing Interest—				
343—Civil Deposits				
— <i>concl d.</i>				
Forest deposits ..	Cr. 4,128	122	4,471	Cr. —221 (x)
Deposits of Police Funds	Cr. 62,03,435	95,46,131	..	Cr. 1,57,49,566
Deposits for purchases etc. in India	Cr. —14,72,424	..	7,730	Cr. —14,80,163 (x)
Deposits received by Government Commercial Undertakings	Cr. 38,598	..	..	Cr. 38,598
Deposits under various Central and State Acts	Cr. 2,36,721	2,66,792	..	Cr. 5,03,513
Deposits for work done for Public Boddies or private individuals	Cr. 3,20,96,201	1,67,66,352	3,48,62,564	Cr. 1,39,99,989
Deposits in connection with elections	Cr. —2,38,594	57,250	3,750	Cr. —1,85,094 (x)
Unclaimed deposits in the G.P. Fund	Cr. 19,090	88,774	..	Cr. 1,07,864
Unclaimed deposits in other Provident Funds	Cr. 4,27,803	—1,99,477 (y)	..	Cr. 2,28,326
Deposits on account of cost price of liquor, ganja and bhang	Cr. 38,49,461	1,98,92,197	1,87,70,246	Cr. 49,71,412
Other deposits ..	Cr. 83,02,623	17,79,375	23,97,276	Cr. 76,84,722
Total—843—Civil Deposits	Cr. 64,06,86,883	45,24,04,196	40,92,96,980	Cr. 68,37,94,099

(x) Reasons of *minus* balances are under investigation.

(y) *Minus* figures are due to settlement of certain discrepancies of earlier years.

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

Head of Account 1	Opening balance 2 Rs.	Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.
PART III—PUBLIC ACCOUNT—<i>contd.</i>				
Sector—K—Deposits and Advances— <i>concl.</i>				
(b) Deposits not bearing Interest— <i>concl.</i>				
847—Deposits of Local Funds—				
Municipal Funds . Cr.	1,71,69,977	8,19,94,215	7,18,34,691 Cr.	2,73,29,501
State Transport Corporation Funds Cr.	— 42,29,745	23,53,00,633	23,33,40,068 Cr.	— 22,69,180 (x)
State Electricity Boards Working Funds Cr.	4,00,90,749	81,13,83,057	78,13,80,678 Cr.	7,00,93,128
Panchayat Bodies Funds Cr.	3,95,96,369	3,26,59,051	4,47,86,483 Cr.	2,74,68,937
Education Funds . Cr.	2,05,87,515	45,88,91,872	48,92,16,089 Cr.	— 97,36,702 (x)
Medical and Charitable Funds Cr.	28,052	..	.. Cr.	28,052
Other Funds .. Cr.	55,57,038	2,96,12,276	77,41,221 Cr.	2,74,28,093
Total—847—Deposits of Local Funds Cr.	11,87,99,955	1,64,98,41,104	1,62,82,99,230 Cr.	14,03,41,829
848—Other Deposits—				
Subventions from Central Road Fund Cr.	..	78,36,000	78,36,000 Cr.	..
Deposits of Market Loans Cr.	..	9,51,20,091	9,51,20,091 Cr.	..
Miscellaneous Deposits Cr.	2,32,19,713	5,30,227	7,92,899 Cr.	2,29,57,041
Total—848—Other Deposits Cr.	2,32,19,713	10,34,86,318	10,37,48,990 Cr.	2,29,57,041
Total—(b)—Deposits not bearing Interest Cr.	78,27,06,551	2,20,57,31,618	2,14,13,45,200 Cr.	84,70,92,969
(c) Advances—				
850—Civil Advances—				
Forest Advances .. Dr.	15,102	5,33,46,286	5,32,66,216 Cr.	64,968
Revenue advances Dr.	93,371	..	.. Dr.	93,371
Other departmental advances Dr.	3,33,44,238	1,61,05,768	1,95,34,651 Dr.	3,67,73,121
Other advances .. Dr.	4,89,61,218	60,32,138	60,94,504 Dr.	4,90,23,584
Total—850—Civil Advances Dr.	8,24,13,929	7,54,84,192	7,88,95,371 Dr.	8,58,25,108
Total—(c)—Advances Dr.	8,24,13,929	7,54,84,192	7,88,95,371 Dr.	8,58,25,108
Total—K—Deposits and Advances Cr.	76,94,05,323	2,28,12,15,810	2,22,73,18,571 Cr.	82,33,02,662

(x) Reasons for minus balances are under investigation.

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

Head of Account		Opening balance	Receipts	Disbursements	Closing balance
1		2	3	4	5
		Rs.	Rs.	Rs.	Rs.
PART III—PUBLIC ACCOUNT—<i>contd.</i>					
Sector—L—Suspense and Miscellaneous—					
(b) Suspense—					
858—Suspense Accounts —					
Departmental Adjusting Account	Dr.	6,40,99,760	9,25,014	— 2,16,03,775 (y)	Dr. 4,15,70,971
Cash Settlement Suspense Account	Dr.	2,66,53,405	2,11,83,880	1,95,53,536	Dr. 2,50,23,061
Pay and Accounts Offices Suspense	Dr.	1,40,36,592	2,74,37,814	15,29,04,023	Dr. 13,95,02,801
Reserve Bank Suspense—Headquarters	Cr.	8,50,06,652	44,89,29,619	39,08,39,896	Cr. 14,30,96,375
Central Accounts Office—Reserve Bank Suspense	Dr.	2,46,73,639	— 15,16,093 (y)	1,04,70,934	Dr. 3,66,60,666
Provident Fund Suspense	Dr.	1,27,363	18,449	— 43,122 (x)	Dr. 65,792
Tele communication Accounts Office Suspense	Dr.	12,92,495	12,24,262	11,847	Dr. 80,080
Suspense Account (Civil)	Cr.	7,10,41,369	2,00,92,684	— 1,12,39,219 (y)	Cr. 10,23,73,272
Transactions on behalf of the Reserve Bank	Dr.	8,89,412	2,146	4,40,544	Dr. 13,27,810
Broadcasting Receiver Licence Fee Suspense	Dr.	19,59,555	1,91,74,845	1,66,71,417	Cr. 5,43,873
Additional Dearness Allowance Deposit Suspense Account	Cr.	615	62,10,742	34,15,487	Cr. 28,01,870
Total—858—Suspense Accounts	Cr.	2,23,16,415	54,36,89,362	56,14,21,568	Cr. 45,84,209
Total—(b)—Suspense	Cr.	2,23,16,415	54,36,89,362	56,14,21,568	Cr. 45,84,209
(c) Other Accounts—					
870—Cheques and Bills—					
Pre-audit cheques ..	Cr.	26,26,22,182	2,47,86,36,455	2,34,74,59,084	Cr. 39,37,99,553
Treasury cheques ..	Cr.	90,33,701	27,86,40,619	25,03,29,974	Cr. 3,73,44,346
Total—870—Cheques and Bills	Cr.	27,16,55,883	2,75,72,77,074	2,59,77,89,058	Cr. 43,11,43,899

(x) *Minus* figures are due to rectification of discrepancies of earlier years.

(y) *Minus* figures are due to settlement of outstanding balances.

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

Head of Account	Opening balance	Receipts	Disbursements	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
PART III—PUBLIC ACCOUNT—<i>contd.</i>				
Sector—L—Suspense and Miscellaneous— <i>concl'd.</i>				
(c) Other Accounts— <i>concl'd.</i>				
871—Departmental Balances—				
Civil Dr.	1,76,52,400	2,82,29,286	2,97,23,794	Dr. 1,91,46,908
Total—871—Departmental Balances	Dr. 1,76,52,400	2,82,29,286	2,97,23,794	Dr. 1,91,46,908
872—Permanent Cash Imprest—				
Civil Dr.	25,82,004	10,000	1,16,774	Dr. 26,88,778
Total—872—Permanent Cash Imprest	Dr. 25,82,004	10,000	1,16,774	Dr. 26,88,778
873—Cash Balance Investment Account—				
Cash Balance Investment Account	Dr. 13,35,495	53,33,20,463	53,32,95,750	Dr. 13,10,782
Total—873—Cash Balance Investment Account	Dr. 13,35,495	53,33,20,463	53,32,95,750	Dr. 13,10,782
Total—(c)—Other Accounts	Cr. 25,00,85,984	3,31,88,36,823	3,16,09,25,376	Cr. 40,79,97,431
(d) Accounts with Governments of foreign countries—				
879—Accounts with Governments of Other Countries—				
Burma .. Dr.	3,72,579	— 64,754 (x)	— 80,841 (x)	Dr. 3,56,492
Malaysia .. Dr.	706	..	— 706 (x)	..
Pakistan .. Dr.	9,45,714	..	187	Dr. 9,45,901
Total—879—Accounts with Governments of Other Countries	Dr. 13,18,999	— 64,754	— 81,360	Dr. 13,02,393
(e) Miscellaneous—				
880—Miscellaneous Government Account—				
Ledger Balance Adjustment Account	..	6,98,40,345 (y)	..	..
Total—L—Suspense and Miscellaneous	Cr. 27,10,83,400	3,86,24,61,431 6,98,40,345 (y)	3,72,22,65,584	Cr. 41,12,79,247

(x) *Minus* figures are due to rectification of certain discrepancies of earlier years.

(y) This closes to Government Account.

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

Head of Account	Opening balance	Receipts	Disbursements	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
PART III—PUBLIC ACCOUNT—<i>contd.</i>				
Sector—M—Remittances—				
(a) Money Orders, Remittances and adjustments between the officers rendering accounts to the same Accountant General, etc., and other Remittances—				
882—Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General/Accounts Officer—				
Cash Remittances between Treasuries and Currency chests	Cr. 64,95,641	69,82,74,228	77,14,60,499	Dr. 6,66,90,630
Public Works Remittances	Dr. 98,27,96,529	1,35,58,45,814	1,57,84,65,877	Dr. 1,20,54,16,592
Forest Remittances	Cr. 21,05,688	15,30,52,397	15,01,26,231	Cr. 50,31,854
Reserve Bank of India Remittances	Dr. 2,60,97,905	..	-2,85,26,334 (x)	Cr. 24,28,429
Other departmental Remittances	Cr. 3,432	..	..	Cr. 3,432
Total—882—Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General/Accounts Officer	Dr. 1,00,02,89,673	2,20,71,72,439	2,47,15,26,273	Dr. 1,26,46,43,507
(b) Inter-Government Adjustment Accounts—				
886—Adjusting Account between Central and State Governments	Cr. 7,53,82,355	-88,63,694 (x)	2,41,92,275	Cr. 4,23,26,386
887—Adjusting Account with Railways	Dr. 1,26,82,012	-6,01,826 (x)	62,20,423	Dr. 1,95,04,261
888—Adjusting Accounts with Posts and Telegraphs	Cr. 5,51,42,015	37,83,145	92,22,254	Cr. 4,97,02,906
889—Adjusting Account with Defence	Dr. 40,35,716	88,78,043	11,94,359	Cr. 36,47,968

(x) *Minus* figures are due to adjustment of outstanding balances.

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

Head of Account 1	Opening balance 2 Rs.	Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.
PART III—PUBLIC ACCOUNT—<i>concl'd.</i>				
Sector M—Remittances— <i>concl'd.</i>				
(b) Inter-Government Adjustment Accounts— <i>concl'd.</i>				
893—Inter-State Suspense Account	Dr. 14,87,37,549	- 31,32,360	31,09,590	Dr. 15,49,79,499
Total—(b)—Inter-Government Adjustment Accounts	Dr. 3,49,30,907	63,308	4,39,38,901	Dr. 7,98,06,500
Total—M—Remittances	Dr. 1,03,52,20,580	2,20,72,35,747	2 51,54,65,174	Dr. 1,34,34,50,007
Total—Part-III—Public Account	.. ..	8,72,44,02,489	8,62,98,80,717	.. ..
Total—Receipts/Disbursements—Part I, Part II and Part III	..	18,43,58,94,762	18,92,44,02,069	..
Sector N—Cash Balance—				
			Opening balance	Closing balance
899—Cash Balance—				
Cash in Treasuries	..	..	24,38,507	26,70,914
Deposits with Reserve Bank	..	..	- 9,51,80,490	- 56,92,26,114 (y)
Remittances in transit	..	..	2,00,68,928	53,74,838
Total	..	..	- 7,26,73,055	- 56,11,80,382
Grand Total	..	..	18,36,32,21 707	18,36,32,21,707

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

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

Head of Account 1	Balance on the 1st April 1976 2 Rs.	Additions during the year 3 Rs.	Discharges during the year 4 Rs.	Balance on the 31st March 1977 5 Rs.
Sector E—Public Debt—				
603—Internal Debt of the State Government—				
Market Loans bearing interest (a)	1,28,72,00,600	14,88,41,800	6,92,02,100	1,36,61,33,100 (b)
Market Loans not bearing interest (a)	52,62,251	..	54,300	60,15,151 (c)
Loans from the Life Insurance Corporation of India	14,93,11,690	1,55,08,697	55,45,564	15,92,74,823
Loans from the National Agricultural Credit Fund of the Reserve Bank of India	4,12,35,517	2,42,20,000	43,42,810	6,11,12,707
Loans from other Institutions (a)	11,38,71,253	2,77,94,197	77,42,055	13,39,23,395
Ways and Means advances from the Reserve Bank of India (a)	6,00,00,000	1,95,61,76,000	1,96,84,76,000	4,77,00,000
Compensation and Other Bonds—				
West Bengal Estate Acqui- sition Compensation Bonds	3,10,10,574	43,43,650	36,66,416	3,16,87,808
Total—603—Internal Debt of the State Government	1,68,78,91,885	2,17,69,84,344	2,05,90,29,245	1,80,58,46,984
604—Loans and Advances from the Central Government—				
A—Non-Plan Loans—				
Share of small savings collections	1,29,67,00,000	40,08,00,000	..	1,69,75,00,000
Other Educational Loans ..	49,85,000	27,00,000	..	76,85,000
Loans for Other Rehabili- tation Schemes	40,000	..	..	40,000

(a) For details please see Annexure.

(b) Decreased by Rs. 8,07,200 vide note (a) at page 220.

(c) Increased by Rs. 8,07,200 vide note (a) at page 220.

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

Head of Account 1	Balance on the 1st April 1976 2 Rs.	Additions during the year 3 Rs.	Discharges during the year 4 Rs.	Balance on the 31st March 1977 5 Rs.
Sector E—Public Debt—<i>contd.</i>				
604—Loans and Advances from the Central Government—<i>contd.</i>				
A—Non-Plan Loans—<i>concl.</i>				
Loans for Agriculture ..	2,00,00,000	13,50,00,000	4,50,00,000	11,00,00,000
Loans for Machinery and Engineering Industries	1,12,00,000	.	.	1,12,00,000
Loans for Other Scientific Services and Research	51,84,500	18,00,000	2,12,680	67,71,840
House Building advances	3,49,822	3,08,980	35,582	6,23,220
Loans for Road Transport .		1,46,50,000	..	1,46,50,000
Total—A—Non Plan Loans ..	1,33,84,59,322	55,52,58,980	4,52,48,242	1,84,84,70,060
B—Loans for State/Union Territory Plan Schemes—				
Block loans .	59,87,94,000	36,73,87,500	4,12,59,867	92,40,21,633
C—Loans for Central Plan Schemes—				
Other Educational Loans	7,15,000	13,00,000	..	20,15,000
Loans for Other Housing Schemes	92,44,000	70,20,000	3,75,200	1,58,88,800
Loans for Urban Devel- opment (a)	14,00,00,000	8,40,00,000	..	22,40,00,000
Loans for Other Rehabili- tation Schemes	43,29,000	49,94,000	..	93,23,000
Loans for Co-operation ..	43,87,500 (b)	25,30,500	..	69,18,000
Loans for Agriculture ..	..	20,30,359	..	20,30,359
Loans for Fisheries ..	9,10,000	2,40,000	..	11,50,000
Loans for Minor Irrigation, Soil Conservation and Area Development	..	12,50,000	..	12,50,000
Loans for Road Transport ..	8,15,00,000 (c)	..	1,07,66,667	7,07,33,333
Total—C—Loans for Central Plan Schemes	24,10,85,500 (d)	10,33,64,859	1,11,41,867	33,33,08,492

(a) The loan was shown under "Loans for Greater Calcutta Development Scheme" in the accounts for 1975-76.

(b) Opening balance increased by Rs. 21,17,500 see note (e) at page 218.

(c) Opening balance increased by Rs. 15,00,000 see note (f) at page 218.

(d) Opening balance increased by Rs. 36,17,500 vide notes (b) and (c) above.

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

Head of Account 1	Balance on the 1st April 1976 2 Rs.	Additions during the year 3 Rs.	Discharges during the year 4 Rs.	Balance on the 31st March 1977 5 Rs.
Sector E—Public Debt—<i>contd.</i>				
634—Loans and Advances from the Central Government—<i>contd.</i>				
D—Loans for Centrally Spon- sored Plan Schemes—				
Loans for Co-operation ..	53,58,500 (e)	14,27,000	..	67,85,500
Loans for Minor Irrigation, Soil Conservation and Area Development	16,14,333	10,24,500	1,10,733	25,28,100
Loans for Village and Small Industries	29,90,667	62,75,000	2,06,000	90,59,667
Loans for Transmission and Distribution Schemes	70,94,880	20,00,000	2,93,120	88,01,760
Loans for Roads and Bridges	3,82,92,000	2,90,00,000	16,64,800	6,56,27,200
Loans for Road Transport ..	(f)	..	..	..
Loans for Water Transport	35,52,000	73,46,000	3,03,467	1,05,94,533
Total—D—Loans for Centrally Sponsored Plan Schemes	5,89,02,380(g)	4,70,72,500	25,78,120	10,33,96,760
E—Ways and Means Advances (x)—				
Ways and Means advances for Plan Schemes	..	..	..	..
Other Ways and Means advances	..	10,00,00,000	10,00,00,000	..
Total—E—Ways and Means Advances	..	10,00,00,000	10,00,00,000	..

(e) Opening balance decreased by Rs. 21,17,500 see note (b) below "C—Loans for Central Plan Schemes".

(f) Opening balance of Rs. 15,00,000 transferred to "C—Loans for Central Plan Schemes", see note (c) on pre-page.

(g) Opening balance decreased by Rs. 36,17,500 vide notes (e) and (f).

(x) Please see second sub-para of explanatory note II on loans and advances from the Central Government in Statement No. 4.

**STATEMENT No 17—DETAILED STATEMENT OF DEBT AND OTHER
INTEREST-BEARING OBLIGATIONS OF GOVERNMENT—concl'd.**

Head of Account 1	Balance on the 1st April 1976 2 Rs.	Additions during the year 3 Rs.	Discharges during the year 4 Rs.	Balance on the 31st March 1977 5 Rs.
Sector E—Public Debt— concl'd				
604—Loans and Advances from the Central Government —concl'd.				
F—Pre-1974 Loans—				
Consolidated Rehabilitation/ Scholarship Loans	46,09,44,959	..	64,94,052	45,44,50,907
Other Consolidated Loans	5,18,60,70,636	..	22,26,24,000	4,96,34,46,636
Share of small savings collec- tion	1,56,76,45,000	..	10,51,70,000	1,46,24,75,000
Other Loans	4,45,04,046	..	4,45,04,046	..
Total—F—Pre 1974 Loans	7,25,91,64,641	.	37,87,92,098	6,88,03,72,543
Total—604—Loans and Advan- ces from the Central Government	9,49,64,05,843	1,17,30,83,839	57,90,20,194	10,09,04,69,488
Total—E—Public Debt	11,18,42,97,728	3,35,00,68,183	2,63,80,49,439	11,89,63,16,472
Sector I—Small Savings, Pro- vident Funds, etc.—				
(b) Provident Funds—				
805—State Provident Funds—				
A—Civil—				
General Provident Fund	56,33,93,892	16,42,94,684	7,57,88,680	65,18,99,895
Contributory Provident Fund	1,23,44,921	23,48,799	10,12,163	1,36,81,557
I.C.S Provident Fund	1,138	12,927	-927 (a)	14,992 (b)
All India Services Provident Fund	87,92,086	22,06,970	15,80,343	94,18,714
Total—(b)—Provident Funds	58,45,32,037	16,88,63,380	7,83,80,259	67,50,15,158
Total—I—Small Savings, Pro- vident Funds, etc	58,45,32,037	16,88,63,380	7,83,80,259	67,50,15,158
Total—Debt and Other Interest- bearing Obligations	11,76,88,29,765	3,51,89,31,563	2,71,64,29,698	12,57,13,31,630

(a) Minus figure is due to rectification of discrepancies of earlier years

(b) Balance is under reconciliation for transfer to the appropriate head.

ANNEXURE TO

Subsidiary statement of Loans in

Description of loan

1

303—INTERNAL DEBT OF THE STATE GOVERNMENT—

Market Loans bearing interest—

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 .. .. .	..	..	..	..	..
6 per cent West Bengal Loan, 1984 .. .. .	..	..	..	..	..
6 per cent West Bengal Loan, 1985 .. .. .	..	..	..	..	..
6 per cent West Bengal Loan, 1986 .. .. .	..	..	..	..	..
Total—Market Loans bearing interest					..

Market Loans not bearing interest—

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 .. .. .	..	..	..	..	..
Total —Market Loans not bearing interest					..

(a) This loan was notified for discharge in September 1975 and became non interest bearing. The closing balance Rs.8,07,200 has been transferred *pro forma* to "Loans not bearing interest".

STATEMENT No. 17

Support of Statement No. 17

When raised		Balance on the 1st April 1976	Additions during the year	Discharges during the year	Balance on the 31st March 1977
2		3	4	5	6
		Rs.	Rs.	Rs.	Rs.
September 1965 ..	..	7,00,09,300	..	6,92,02,100	(a)
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
August 1974 ..	..	14,91,72,600	..	..	14,91,72,600
September 1975 ..	..	14,93,30,700	..	..	14,93,30,700
August 1976 ..	..	..	14,89,41,800	..	14,89,41,800
		<u>1,28,72,00,600</u>	<u>14,89,41,800</u>	<u>6,92,02,100</u>	<u>1,36,61,33,100</u>
July 1953 ..	..	38,200	..	..	38,200
August 1953 ..	..	8,000	..	..	8,000
August 1958 ..	..	1,24,500	..	..	1,24,500
September 1956 ..	..	27,800	..	500	27,300
August 1960 ..	..	2,06,800	..	..	2,06,800
July 1958 ..	..	5,900	..	..	5,900
August 1959 ..	..	4,76,000	..	..	4,76,000
September 1961 ..	..	42,50,200	..	3,000	42,47,200
August 1962 ..	..	1,24,851	..	50,800	74,051
September 1965 ..	..	(a)	..	..	8,07,200
		<u>52,62,251</u>	<u>..</u>	<u>54,300</u>	<u>60,16,151</u>

ANNEXURE TO
subsidiary statement of Loans in

Description of loan

1

603—INTERNAL DEBT OF THE STATE GOVERNMENT—concl'd.

Ways and Means advances from the Reserve Bank of India—

Ways and means advances from the Bank	..	..	..	..
Other advances from the Bank	..	..	..	..

Total—Ways and Means advances from the Reserve Bank of India ..

Loans from other Institutions—

Khadi and Village Industries Commission	..	..	..	..
National Co-operative Development Corporation	..	..	..	..
Indian Central Oil Seeds Committee	..	..	..	..
Heavy Engineering Corporation of India	..	..	..	..
Central Warehousing Corporation	..	..	..	..
State Trading Corporation	..	..	..	..
Calcutta Metropolitan Development Authority	..	..	..	..
Indian Dairy Corporation	..	..	..	..
Housing and Urban Development Corporation	..	..	..	..

Total—Loans from other Institutions ..

STATEMENT No. 17—*concl'd.*support of Statement No. 17—*concl'd.*

When raised	Balance on the 1st April 1976	Additions during the year	Discharges during the year	Balance on the 31st March 1977
2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.
..	6,00,00,000	1,50,47,00,000	1,51,70,00,000	4,77,00,000
..	..	45,14,76,000	45,14,76,000	..
	6,00,00,000	1,95,61,76,000	1,96,84,76,000	4,77,00,000
..	10,21,498	..	..	10,21,498
..	4,00,99,274	1,08,88,400	54,05,982	4,55,81,692
..	3,300	..	..	3,300
..	26,25,000	..	..	26,25,000
..	2,68,065	..	60,282	2,07,783
..	1,82,100	..	..	1,82,100
..	2,35,51,398	20,44,307	..	2,55,95,705
..	4,06,95,621	1,48,61,490	22,75,791	5,32,81,320
..	54,24,997	..	..	54,24,997
	11,38,71,253	2,77,94,197	77,42,055	13,39,23,395

STATEMENT No. 18—DETAILED STATEMENT OF

Category of loans

1

SECTOR F—LOANS AND

LOANS FOR SOCIAL AND COMMUNITY SERVICES—

677—Loans for Education, Art and Culture—

Secondary Education—

Loans for expansion of teaching and educational facilities

Special advances to Board of Secondary Education

University and Other Higher Education—

Loans to Universities

General Education—

Loans under National Scholarship Scheme

Other Educational Loans—

Loans to Educational Institutions (All Schools and Colleges)

Other Loans—

Loans to West Bengal Children Film Society

Loans to Special Schools

Loans for improvement and expansion of Teachers' Training (including guidance) ..

Loans for providing amenities to College Teachers

Total—677—Loans for Education, Art and Culture ..

679—Loans for Scientific Services and Research—

Scientific Services and Research—

Other Loans—

Special advance to Calcutta Medical Aid and Research Society, Jadavpur

Special advance to D. R. Sarkar for doing research work at Vienna Academy of Medicines

Total—679—Loans for Scientific Services and Research ..

LOANS AND ADVANCES BY GOVERNMENT

Balance on 1st April 1976	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1977	Interest received and credited to revenue
2	3	4	5	6	7
Rs.	Rs.	Rs	Rs.	Rs	Rs.
ADVANCES					
6,79,459	..	6,79,459	—7,287	6,86,746	
4,71,736	..	4,71,736	48,968	4,22,768	
4,86,839	..	4,86,839	1,39,606	3,47,233	
2,70,09,816	29,59,157	2,99,68,973	99,879	2,98,69,094	
31,52,701	..	31,52,701	25,772	31,26,929	
50,000	..	50,000	..	50,000	
28,926	..	28,926	..	28,926	
20,000	..	20,000	..	20,000	
15,000	..	15,000	..	15,000	
3,19,14,477	29,59,157	3,48,73,634	3,06,938	3,45,66,696	
1,00,000	..	1,00,000	..	1,00,000	
1,658	..	1,658	..	1,658	
1,01,658	..	1,01,658	..	1,01,658	

STATEMENT No. 18—DETAILED STATEMENT OF

Category of loans

1

SECTOR F—LOANS AND

LOANS FOR SOCIAL AND COMMUNITY SERVICES—*contd.*

680—Loans for Medical—

Other loans—

Loans to Asansol Mines Board of Health .. .. .	..	..	..	..
Loans to Indian Red Cross Society .. .. .	..	..	..	..

Total—680—Loans for Medical ..

682—Loans for Public Health, Sanitation and Water Supply—

Public Health and Sanitation Programmes—

Loans to Calcutta Corporation for removal of garbage
--	----	----	----

Other Loans—

Loans under Town Compost Scheme in underdeveloped municipal areas
---	----	----

Sewerage Schemes—

Loans to Howrah Improvement Trust for sewerage schemes
--	----	----	----

Urban Water Supply Schemes—

Loans to Calcutta Corporation for water supply and drainage augmentation schemes .. .. .	..	..	..
Loans for Emergency Water Supply Schemes .. .. .	..	..	..
Loans under water supply and sanitation schemes .. .. .	..	..	..
Loans for remodelling of 60" Tallah-Palta Main Line .. .. .	..	..	..
Loans to Municipalities .. .. .	..	..	..

(a) Opening balance (Rs. 83,40,425) under this loan transferred *pro forma* to the scheme "Loans to Municipalities".

(b) Opening balance (Rs. 60,00,000) transferred *pro forma* under the scheme "Loans to Calcutta Metropolitan Water and Sanitation Authority" under the major head "684—Loans for Urban Development".

(c) Includes Rs. 83,40,425 and Rs. 663 previously shown under "Loans under Urban Water Supply and Sanitation Schemes" and "Loans for water supply in rural areas" respectively. Balance under the scheme was shown under "Loans to Municipalities (having population above 20,000)" in the Accounts for 1975-76.

LOANS AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1976	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1977	Interest received and credited to revenue
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ADVANCES—<i>contd.</i>					
3,00,000	..	3,00,000	..	3,00,000	
1,26,115	..	1,26,115	..	1,26,115	
<hr/>		<hr/>		<hr/>	
4,26,115	..	4,26,115	..	4,26,115	
<hr/>		<hr/>		<hr/>	
11,67,762	..	11,67,762	..	11,67,762	
47,913	..	47,913	..	47,913	
1,13,42,667	..	1,13,42,667	..	1,13,42,667	371
1,96,22,485	..	1,96,22,485	..	1,96,22,485	
1,67,24,589	..	1,67,24,589	..	1,67,24,589	
(a)	..	..	..	..
(b)	..	..	..	..
96,63,926 (c)	8,90,774	1,05,54,700	15,988	1,05,38,712	2,11,694
<hr/>		<hr/>		<hr/>	

STATEMENT No. 18—DETAILED STATEMENT OF

Category of loans

1

SECTOR F—LOANS AND

LOANS FOR SOCIAL AND COMMUNITY SERVICES—*contd.*682—Loans for Public Health, Sanitation and Water Supply—*concl'd.*

Other rural water supply schemes—

Other Loans—

Loans for water supply in rural areas
--	----	----	----	----	----

Total—682—Loans for Public Health, Sanitation and Water Supply
---	----	----	----	----	----

683—Loans for Housing—

Loans to Housing Boards, Corporations, etc.—

Loans to West Bengal Housing Board
---------------------------------------	----	----	----	----	----

Low Income Group Housing Scheme
------------------------------------	----	----	----	----	----

Middle Income Group Housing Scheme
---------------------------------------	----	----	----	----	----

Subsidised Industrial Housing Scheme
---	----	----	----	----	----

Plantation Labour Housing Scheme
-------------------------------------	----	----	----	----	----

Slum Clearance and Improvement
-----------------------------------	----	----	----	----	----

Village Housing Scheme
---------------------------	----	----	----	----	----

Housing Colony
-------------------	----	----	----	----	----

Other Loans for Housing
----------------------------	----	----	----	----	----

Other Loans—

Integrated Subsidised Housing Scheme for Industrial Workers and Weaker section of Community (Private subsidised Projects)—

Other loans
----------------	----	----	----	----	----

Total—683—Loans for Housing
--------------------------------	----	----	----	----	----

(d) Opening balances Rs. 663 transferred *pro forma* under "Loans to Municipalities". Please see footnote (c) at page 226

(e) Opening balance decreased by Rs. 60,00,000 vide note (b) at page 226.

LOANS AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1976	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1977	Interest received and credited to revenue
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(d)	..	..	....	..	..
5,85,69,342 (e)	8,90,774	5,94,60,116	15,988	5,94,44,128	2,12,065
87,26,926	25,000	87,51,926	3,84,615	83,67,311	3,72,894
3,89,35,090	10,15,300	3,99,50,390	12,97,436	3,86,52,954	} 65,459
1,70,23,364	56,77,000	2,27,00,364	14,89,196	2,12,11,168	
32,78,025	..	32,78,025	1,88,241	30,89,784	
81,86,034	28,60,500	1,10,46,534	8,83,650	1,01,62,884	
89,68,957	..	89,68,957	2,00,035	87,68,922	
12,51,632	..	12,51,632	70,510	11,81,122	
4,99,883	..	4,99,883	..	4,99,883	
20,264	..	20,264	..	20,264	
33,648	..	33,648	..	33,648	
8,69,23,823	95,77,800	9,65,01,623	45,13,683	9,19,87,940	4,38,353

STATEMENT No. 18—DETAILED STATEMENT OF

Category of loans

1

SECTOR F—LOANS AND

LOANS FOR SOCIAL AND COMMUNITY SERVICES—*contd.*

684—Loans for Urban Development—

Urban Development—

Loans under Calcutta Metropolitan District Development Schemes	..	..	..	..	..
Loans to Calcutta Corporation	..	..	..	..	..
Loans to Municipalities	..	..	..	..	..
Loans to Calcutta Metropolitan Development Authority	..	..	..	..	..
Loans to Calcutta Metropolitan Water and Sanitation Authority	..	..	..	..	..
Loans for Haldia Development Scheme	..	..	..	..	..
Loans for Satelite township at Asansol	..	..	..	..	..
Other Loans—					
Loans to Durgapur Development Authority	..	..	..	..	..
Total—684—Loans for Urban Development					..

685—Loans for Information and publicity—

Information and publicity—

Other Loans—

Assistance to Film Producers	..	..	..	..	..
Loans to Cine Technicians	..	..	..	..	..
Loans to Studios and Laboratories	..	..	..	..	..
Total—685—Loans for Information and publicity					..

(a) Increased by Rs. 60,00,000 vide footnote (b) at page 226.

(b) Opening balance increased by Rs. 60,00,000 vide note (a) above.

(c) Includes Rs. 50,00,000 spent from out of advance obtained from the Contingency Fund during 1975-76 and recouped to the Fund during the year.

LOANS AND ADVANCES BY GOVERNMENT—*contd*

Balance on 1st April 1976	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1977	Interest received and credited to revenue
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
16,31,00,000	10,50,00,000	26,81,00,000	..	26,81,00,000	..
9,77,66,289	..	9,77,66,289	57,08,736	9,20,57,553	5,80,525
5,74,03,974	63,55,700	6,37,59,674	29,19,125	6,08,40,549	
65,13,76,000	7,50,00,000	72,63,76,000	..	72,63,76,000	
1,41,54,776	..	1,41,54,776	..	1,41,54,776	
(a) 8,73,000	1,30,00,000	1,38,73,000	..	1,38,73,000	
..	(c) 10,00,000	10,00,000	..	10,00,000	
1,56,000	..	1,56,000	..	1,56,000	
<hr/> 98,48,30,039 (b) <hr/>	<hr/> 20,03,55,700 <hr/>	<hr/> 1,18,51,85,739 <hr/>	<hr/> 86,27,861 <hr/>	<hr/> 1,17,65,57,878 <hr/>	<hr/> 5,80,525 <hr/>
4,33,332	9,66,668	14,00,000	40,000	13,60,000	
..	19,000	19,000	..	19,000	
..	70,000	70,000	..	70,000	
<hr/> 4,33,332 <hr/>	<hr/> 10,55,668 <hr/>	<hr/> 14,89,000 <hr/>	<hr/> 40,000 <hr/>	<hr/> 14,49,000 <hr/>	

STATEMENT No. 18—DETAILED STATEMENT OF

Category of loans

1

SECTOR—F—LOANS AND**LOANS FOR SOCIAL AND COMMUNITY SERVICES—contd.****688—Loans for Social Security and Welfare—****Welfare of Scheduled Castes, Scheduled tribes and other Backward classes—**

Other Loans
-------------	----	----	----	----	----	----	----

Social Welfare—**Other Loans—**

Loans to ex-detenues
----------------------	----	----	----	----	----	----	----

Relief Measures—**Other Loans—**

Special advances to Pataaspur thana relief committee for mat weaving schemes	..						
--	----	--	--	--	--	--	--

Loans to displaced tailors
----------------------------	---	----	----	----	----	----	----

Rehabilitation Schemes—

Loans for rehabilitation of displaced persons
---	---	----	----	----	----	----	----

Loans to Indian repatriates from Burma
--	----	----	----	----	----	----	----

Loans for rehabilitation of displaced goldsmiths	
--	--	----	----	----	----	----	----

Loans to artisans
-------------------	----	----	---	----	----	----	----

Total—688—Loans for Social Security and Welfare							..
--	--	--	--	--	--	--	----

695—Loans for Other Social and Community Services—**Employment—**

Loans under Additional Employment Programme
---	----	----	----	----	----	----	----

Relief for natural calamities—

Advances for flood relief to staff of non-Government Educational Institutions
---	----	--	--	--	--	--	----

House-building advances to flood affected people
--	----	----	----	----	----	----	----

Loans to Local Bodies affected by floods—**Other Loans—**

House-building advances to fire-affected people
---	----	----	----	----	----	----	----

Special advances to persons rendered destitutes by 1943 famine
--	----	--	--	--	--	--	----

Other loans—

Loans to Zoological Gardens
-----------------------------	----	----	----	----	----	----	----

Total—695—Loans for Other Social and Community Services							..
--	--	--	--	--	--	--	----

Total—Loans for Social and Community Services							..
--	--	--	--	--	--	--	----

(a) Includes Rs. 96,74,000 transferred from "Loans to West Bengal Small Industries Corporation Ltd." under the major head "721—Loans for Village and Small Industries" and Rs. 8,82,000 transferred from "Loans to West Bengal State Electricity Board" below the major head "734—Loans for Power Projects". See footnotes (x) at page 246 and (z) at page 252.

LOANS AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1976	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1977	Interest received and credited to revenue
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,33,835	..	1,33,835	8,529	1,25,806	..
1,87,936	..	1,87,936	..	1,87,936	
10,398	..	10,398	.	10,398	
1,508	..	1,508	..	1,508	
27,37,24,779	1,03,20,288	28,40,45,067	67,46,689	27,72,98,378	2,23,685
1,19,84,024	6,500	1,19,90,524	247	1,19,90,277	
40,06,154	..	40,06,154	15,717	39,90,437	
34,26,316	..	34,26,316	24,758	34,01,558	
<u>29,34,74,950</u>	<u>1,03,26,788</u>	<u>30,38,01,738</u>	<u>67,95,940</u>	<u>29,70,05,798</u>	<u>2,23,695</u>
6,00,46,985 (a)	51,77,600	6,52,24,585	7,21,991	6,45,02,594	
57,92,774	..	57,92,774	..	57,92,774	
12,29,422	..	12,29,422	24,576	12,04,846	
10,30,136	..	10,30,136	-21,653(b)	10,51,789	
9,000	..	9,000	..	9,000	
-1,68,692	..	-1,68,692	..	-1,68,692 (c)	
3,362	..	3,362	..	3,362	
<u>6,79,42,987(d)</u>	<u>51,77,600</u>	<u>7,31,20,587</u>	<u>7,24,914</u>	<u>7,23,95,673</u>	
<u>1,52,46,16,723(d)</u>	<u>23,03,43,487</u>	<u>1,75,49,60,210</u>	<u>2,10,25,324</u>	<u>1,73,39,34,886</u>	<u>14,54,638</u>

(b) Minus figure is due to rectification of discrepancies of earlier years.

(c) Reasons for minus balance are under investigation.

(d) Opening balance increased by Rs. 1,05,56,000 vide note (a) above.

STATEMENT No. 18—DETAILED STATEMENT OF

Category of loans

1

SECTOR—F—LOANS AND

LOANS FOR ECONOMIC SERVICES

Loans for General Economic Services—

698—Loans for Co-operation—

Credit co-operatives—

Loans to Central Co-operative Bank	..	..	..	..
Loans to West Bengal Provincial Co-operative Bank and Multipurpose Society	..			..
Loans to Co-operative Land Mortgage Banks	..	..	..	..
Loans for reorganisation of Primary Credit Co-operatives	..		..	..

Other Loans—

Loans for Agricultural Credit Stabilisation Fund
--	----	--	----	----

Labour co-operatives—

Other Loans—

Loans assistance to Labour Co-operatives
--	----	----	----	----

Farming co-operatives—

Loans for co-operative farming and schemes for co-operative farming experiments
---	----	--	--	----

Warehousing and Marketing co-operatives—

Loans to co-operative societies for purchase of Jute and setting up of jute bailing plants (a)				
Loans for development of Agricultural Marketing Societies	..			..
Loans for establishment of rural godowns	..	..	..	..
Loans for establishment of co-operative storage godowns and cold storage				..
Loans to West Bengal State Co-operative Marketing Federation	..			..

Other Loans—

Loans to weavers marketing society	..	..	..	..
Loans for establishment of units for fabrication of agricultural implements				..

Processing co-operatives—

Loans for development of co-operative processing society and cold storage
---	----	--	--	----

(a) The loan was shown under the minor head "Other Co-operatives" in the accounts for 1975-76.

(b) Opening balance increased by Re. 1 *proforma* for proper rounding of closing balance.

LOANS AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1976	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1977	Interest received and credited to revenue
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

ADVANCES—*contd.*

1,16,08,878	50,61,000	1,66,69,878	15,868	1,66,54,010	
63,32,314	6,00,00,000	6,63,32,314	..	6,63,32,314	
11,37,332	25,00,000	36,37,332	..	36,37,332	
6,50,753	..	6,50,753	..	6,50,753	
1,83,370	1,25,000	3,08,370	..	3,08,370	
3,70,185	45,000	4,15,185	56,094	3,59,091	
10,33,122	..	10,33,122	250	10,32,872	
45,66,675	3,77,675	49,44,350	..	49,44,350	
1,41,60,273	1,75,000	1,43,35,273	1,71,780	1,41,63,493	
20,87,323	..	20,87,323	14,946	20,72,377	
(b) 25,37,442	13,15,781	38,53,223	..	38,53,223	
..	4,00,00,000	4,00,00,000	..	4,00,00,000	
1,21,705	..	1,21,705	..	1,21,705	
36,750	..	36,750	..	36,750	
58,62,884	21,20,000	79,82,884	..	79,82,884	

STATEMENT No. 18—DETAILED STATEMENT OF

Category of loans

1

SECTOR—F—LOANS AND

LOANS FOR ECONOMIC SERVICES—*contd.*Loans for General Economic Services—*contd.*698—Loans for Co-operation—*contd.*

Dairy co-operatives—

Loans for development of Milk Co-operatives—

Fishermen's co-operatives—

Loans for development of Fishery Co-operatives
--	----	----	----

Loans for assisting co-operatives formed by needy fishermen
---	----	----	----

Industrial co-operatives—

Loans to Co-operative Societies for installation of powerlooms
--	----	----	----

Loans to Co-operative Societies, Handloom Industries
--	----	----	----

Working capital loans to weavers
----------------------------------	----	----	----

Other loan assistance to Industrial Co-operatives
---	----	----	----

Other Loans—

Share capital loan to weavers
-------------------------------	----	----	----

Loans for supply of improved appliances
---	----	----	----

Loans for development of Cottage and Small Scale Industries
---	----	----	----

Loans for development of Handicraft Co-operatives
---	----	----	----

Housing loans to weavers
--------------------------	----	----	----

Loans for development of Cashew processing in Co-operative Sector
---	----	----	----

Loans for development of coir co-operatives
---	----	----	----

Loans to Industrial Co-operatives under the State Aid to Industries Act
---	----	----	----

Consumer co-operatives—

Loans for development of Consumer's Co-operatives, Urban Consumer's Co-operative			
--	--	--	--

Loans for accelerated development of consumers co-operative
---	----	----	----

(e) Opening balance decreased by Re. 1 proforma for proper rounding of closing balance.

LOANS AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1976	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1977	Interest received and credited to revenue
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
34,26,073	36,40,000	70,66,073	66,564	69,99,509	
58,06,992	2,91,188	60,98,180	21,836	60,76,344	
34,47,924 (c)	3,99,900	38,47,824	6,260	38,41,564	
51,06,888	..	51,06,888	1,54,213	49,52,675	
41,40,651	8,00,000	49,40,651	2,527	49,38,124	
33,92,777	9,93,000	43,85,777	29,817	43,55,960	
5,12,973	..	5,12,973	1,42,179	3 70,794	
3,81,489	..	3,81,489	375	3,81,114	
3,57,686	49,991	4,07,677	..	4,07,677	
2,88,043	..	2,88,043	..	2,88,043	
3,67,731	32,850	4,00,581	4,200	3,96,331	
2,39,012	..	2,39,012	..	2,39,012	
1,52,681	..	1,52,681	..	1,52,681	
6,188	..	6,188	..	6,188	
3,59,601	1,57,750	5,17,351	9,858	5,07,493	
61,79,942	11,61,125	73,41,067	2,21,262	71,19,805	
31,00,399	2,41,500	33,41,899	12,817	33,29,082	

ADVANCES—*contd.*

STATEMENT No. 18—DETAILED STATEMENT OF

Category of Loans

1

SECTOR—F—LOANS AND**LOANS FOR ECONOMIC SERVICES—concl.****Loans for General Economic Services—concl.****698—Loans for Co-operation—concl.****Consumer co-operatives—concl.****Other Loans—**

Loans for distribution of consumers articles in rural areas
---	----	----	----

Other co-operatives—

Loans to Co-operative Societies for purchase of jute and setting up of jute bailing plant			
---	--	--	--

Loans to Co-operative Societies for purchase of paddy
---	----	----	----

Loans to Miscellaneous other Co-operatives
--	----	----	----

Loans to non-credit co-operatives
-----------------------------------	----	----	----

Other Loans—

Interest-free Loans to Multipurpose Co-operative Societies
--	----	----	----

Loans to Transport Co-operatives
----------------------------------	----	----	----

Total—698—Loans for Co-operation
----------------------------------	----	----	----

Total—Loans for General Economic Services
---	----	----	----

Loans for Agriculture and Allied Services—**705—Loans for Agriculture—****Seeds—**

Loans under the schemes of distribution of seed
---	----	----	----

Manures and fertilizers—

Loans under the scheme of distribution of chemical fertilisers
--	----	----	----

Plant protection—**Other Loans—**

Loans under the scheme for distribution of pesticides
---	----	----	----

Storage and Warehousing—

Loans for construction of warehouses
--------------------------------------	----	----	----

(a) Transactions under the loan shown under the minor head "Warehousing and Marketing Co-operatives".

(b) Opening balance decreased by Rs. 45,00,000.

LOANS AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1976	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1977	Interest received and credited to revenue
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

ADVANCES—*contd.*

97,000	2,31,750	3,30,750		3,30,750	
(a)	..	..	..	..
15,18,599	..	15,18,599	..	15,18,599	
2,58,321	..	2,58,321	2,58,321	..	
7,38,842	1,27,000	8,58,842	2,02,591	6,56,281	
5,73,547	80,000	6,53,547	600	6,52,947	
1,77,400	..	1,77,400	..	1,77,400	
<u>9,13,21,765</u>	<u>11,99,18,510</u>	<u>21,12,40,275</u>	<u>13,92,328</u>	<u>20,98,47,947</u>	<u>9,65,494</u>
9,13,21,765	11,99,18,510	21,12,40,275	13,92,328	20,98,47,947	9,65,494
63,84,827 (b)	21,57,746	85,42,573	15,57,422	69,85,151	
12,05,50,382	7,33,260	12,12,83,642	79,33,904	11,33,49,738	
3,59,064	..	3,59,064	1,03,945	1,95,119	
13,78,928	..	13,78,928	1,16,932	12,61,996	

STATEMENT No. 18—DETAILED STATEMENT OF

Category of loans

1

SECTOR—F—LOANS AND

LOANS FOR ECONOMIC SERVICES—*contd.*Loans for Agriculture and Allied Services—*contd.*705—Loans for Agriculture—*concl'd.*

Marketing—

Other Loans—

Loans for development of markets (Regulated /Private Markets)
---	----	----	----	----	----	----

Other agricultural loans—

Advances to cultivators
-------------------------	----	----	----	----	----	----

Cattle purchase loan
----------------------	----	----	----	----	----	----

Loans to West Bengal Agro-Industries Corporation Ltd.
---	----	----	----	----	----	----

Zamindari Embankment Advance under Act II of 1882
---	----	----	----	----	----	----

Loans in other cases of distress
----------------------------------	----	----	----	----	----	----

Other Loans—

Loans to big growers
----------------------	----	----	----	----	----	----

Land Improvement Loans
------------------------	----	----	----	----	----	----

Total—705—Loans for Agriculture	—
---------------------------------	----	----	----	----	----	---

706—Loans for Minor Irrigation, Soil Conservation and Area Development—

Minor Irrigation—

Loans for dug-wells
---------------------	----	----	----	----	----	----

Soil Conservation Schemes—

Loans for soil conservation schemes
-------------------------------------	----	----	----	----	----	----

Area Development programmes—

Loans for area development programmes
---------------------------------------	----	----	----	----	----	----

Total—706—Loans for Minor Irrigation, Soil Conservation and Area Development
--	----	----	----	----	----	----

(a) Reasons for *minus* balance are under investigation.

(b) Opening balance increased by Re. 45,00,000.

LOANS AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1976	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1977	Interest received and credited to revenue
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

ADVANCES—*contd.*

4,44,524	..	4,44,524	20,435	4,24,089	
16,98,99,113	44,85,234	17,43,84,347	31,11,230	17,12,73,117	20,07,765
3,33,89,406	..	3,33,89,406	20,83,665	3,13,05,741	10,60,853
2,43,73,464(b)	1,00,00,000	3,43,73,464	5,000	3,43,68,464	2,01,621
38,06,846	..	38,06,846	198	38,06,648	
1,51,293	..	1,51,293	..	1,51,293	
3,50,849	..	3,50,849	..	3,50,849	
2,53,755	..	2,53,755	1,05,685	1,48,070	
<u>36,13,42,451</u>	<u>1,73,76,240</u>	<u>37,87,18,691</u>	<u>1,50,98,416</u>	<u>36,36,20,275</u>	<u>32,70,239</u>
21,17,906	7,16,809	28,34,715	10,20,770	18,13,945	
9,112	..	9,112	72,886	-63,774 (a)	
3,969	4,19,105	4,23,074	..	4,23,074	
<u>21,30,987</u>	<u>11,35,914</u>	<u>32,66,901</u>	<u>10,93,656</u>	<u>21,73,245</u>	

STATEMENT No. 18—DETAILED STATEMENT OF

Category of loans

1

SECTOR—F—LOANS AND**LOANS FOR ECONOMIC SERVICES—contd.****Loans for Agriculture and Allied Services—contd.****709—Loans for Food—****Procurement and supply—**

Loans for Food Procurement and Supply
---------------------------------------	----	----	----	----

Total—709—Loans for Food
---------------------------------	----	----	----	----

710—Loans for Animal Husbandry—**Cattle development—**

Loans for cattle development
------------------------------	----	----	----	----

Poultry development—**Other Loans—**

Loans to poultry growers
--------------------------	----	----	----	----

Total—710—Loans for Animal Husbandry
---	----	----	----	----

711—Loans for Dairy Development—**Dairy development—**

Loans to West Bengal Dairy and Poultry Development Corporation Ltd.
---	----	----	----	----

Milk supply schemes—

Loans under expansion of Greater Calcutta Milk Supply Scheme
--	----	----	----	----

Total—711—Loans for Dairy Development
--	----	----	----	----

712—Loans for Fisheries —**Other loans—**

Loans to State Fisheries Development Corporation Ltd.
---	----	----	----	----

Other loans for Fisheries
---------------------------	----	----	----	----

Loans for assisting needy Fishermen of the State
--	----	----	----	----

Total—712—Loans for Fisheries
--------------------------------------	----	----	----	----

LOANS AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1976	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1977	Interest received and credited to revenue
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

ADVANCES—*contd.*

43,33,333	..	43,33,333	3,33,333	40,00,000	
<u>43,33,333</u>	<u>..</u>	<u>43,33,333</u>	<u>3,33,333</u>	<u>40,00,000</u>	
..	7,00,000	7,00,000	..	7,00,000	
3,39,891	..	3,39,891	1,17,391	2,22,500	
<u>3,39,891</u>	<u>7,00,000</u>	<u>10,39,891</u>	<u>1,17,391</u>	<u>9,22,500</u>	
46,21,788	10,00,000	56,21,788	..	56,21,788	
12,77,219	3,98,898	16,76,117	8,82,814	7,93,303	
<u>58,99,007</u>	<u>13,98,898</u>	<u>72,97,905</u>	<u>8,82,814</u>	<u>64,15,091</u>	<u>1,67,621</u>
1,01,00,000	29,00,000	1,30,00,000	..	1,30,00,000	13,993
1,56,053	1,10,500	12,66,553	2,86,045	9,80,508	
6,05,717	3,19,398	9,25,115	90,789	8,34,326	
<u>1,18,61,770</u>	<u>33,29,898</u>	<u>1,51,91,668</u>	<u>3,76,834</u>	<u>1,48,14,834</u>	<u>13,993</u>

STATEMENT No. 18—DETAILED STATEMENT OF

Category of loans

1

SECTOR—F—LOANS AND

LOANS FOR ECONOMIC SERVICES—*contd.*Loans for Agriculture and Allied Services—*concl'd.*

714—Loans for Community Development—

Community Development—

Irrigation Schemes	..	..	..	..	..	..
Production Scheme for Promotion of Agriculture	..			..	..	..
Production Schemes for Promotion of Animal Husbandry	..			..	..	..
Housing Scheme	..	..	..	..	..	..

Rural works programme—

Loans for Rural works programme
---------------------------------	----	----	----	----	----	----

Assistance to Panchayati Raj Institutions—

Loans to Zilla Parishads
--------------------------	----	----	----	----	----	----

Total—714—Loans for Community Development

Total—Loans for Agriculture and Allied Services,

Loans for Industry and Minerals—

720—Loans for Industrial Research and Development—

Other loans—

Loans to West Bengal Industrial Development Corporation Ltd.	..			..	..	..
Loans for revival of Closed and Sick Industrial units	..			..	..	..
Loans to Large and Medium Industries	..			..	..	..

LOANS AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1976	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1977	Interest received and credited to revenue
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ADVANCES—<i>contd.</i>					
1,76,65,706	..	1,76,65,706	1,733	1,76,63,973	} 5,26,452
1,32,76,680	4,000	1,32,80,680	3,94,796	1,28,85,884	
27,96,259	..	27,96,259	36,165	27,60,094	
11,26,129	..	11,26,129	..	11,26,129	
11,32,649	2,848	11,35,497	2,66,067	8,69,430	
2,60,43,242	1,64,243	2,62,07,485	1,35,374	2,60,72,111	5,691
6,20,40,665	1,71,091	6,22,11,756	8,34,135	6,13,77,621	5,32,133
44,79,48,104	2,41,12,041	47,20,60,145	1,87,36,579	45,33,23,566	39,83,986
1,00,00,000	..	1,00,00,000	98,35,905	1,64,095	
96,15,000	..	96,15,000	..	96,15,000	
51,00,000	..	51,00,000	19,00,000	32,00,000	

STATEMENT No. 18—DETAILED STATEMENT OF

Category of loans

1

SECTOR—F—LOANS AND

LOANS FOR ECONOMIC SERVICES—*contd.*Loans for Industry and Minerals—*contd.*720—Loans for Industrial Research and Development—*concl'd.*Other loans—*concl'd.*

Loans under incentive scheme for industrial growth in West Bengal .. .. .	..	..
Loans to West Bengal Industrial Infrastructure Development Corporation .. .. .	..	..
Total—720—Loans for Industrial Research and Development .. .. .	..	..

721—Loans for Village and Small Industries—

Industrial Estates—

Loans under the scheme for helping the educational unemployed—

Setting up of Industrial Estates
--	----	----

Small Scale Industries—

Loans under State Aid to Industries Act .. .. .	..	..
Loans to West Bengal Small Industries Corporation Ltd. .. .. .	..	..
Loans for intensive development of Small Industries in rural areas .. .. .	..	..
Loans to West Bengal State Leather Industries Development Corporation .. .. .	..	..

Other Loans—

Loans for improved appliances including standardisation and stamping .. .. .	..	..
Loans for promotion of semi-automatic loans .. .. .	..	..

Handloom Industries—

Loans for development of handloom industries
--	----	----

Sericulture Industries—

Loans under the Project of Development of Mulberry Cultivation
--	----	----

Other Loans—

Loans under integral scheme for development of sericulture .. .. .	..	..
Loans for modernisation of traditional reeling industries .. .. .	..	..
Loans for production of multivoltine mother stock on the plain .. .. .	..	..

Other Village Industries—

Loan assistance for other village industries
--	----	----

Total—721—Loans for Village and Small Industries

(x) Excludes Rs. 98,74,000 transferred to the head "695—Loans for other Social and Community Services—Employment—Loans under additional employment programme". See foot-note (a) at page 232.

LOANS AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1976	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1977	Interest received and credited to revenue
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ADVANCES—<i>contd.</i>					
50,00,000	2,54,25,228	3,04,25,228	50,14,897	2,54,10,331	..
97,00,000	70,00,000	1,67,00,000	..	1,67,00,000	1,07,713
<u>3,94,15,000</u>	<u>3,24,25,228</u>	<u>7,18,40,228</u>	<u>1,67,50,802</u>	<u>5,50,89,426</u>	<u>1,07,713</u>
2,10,279	..	2,10,279	30,792	1,79,487	
3,00,79,946	6,91,940	3,07,71,886	16,56,770	2,91,15,116	
52,99,237 (x)	..	52,99,237	..	52,99,237	
18,82,820	18,22,600	37,05,420	748	37,04,672	
..	25,00,000	25,00,000	..	25,00,000	
33,171	..	33,171	..	33,171	
..	50,000	50,000	..	50,000	..
..	21,75,000	21,75,000	..	21,75,000	
24,02,602	..	24,02,602	25,113	23,77,489	
..	4,00,000	4,00,000	..	4,00,000	
2,00,000	..	2,00,000	..	2,00,000	
1,180	..	1,180	..	1,180	
<u>10,19,211</u>	<u>..</u>	<u>10,19,211</u>	<u>2,42,613</u>	<u>7,76,598</u>	
<u>4,11,28,446</u> (x)	<u>76,39,540</u>	<u>4,87,67,986</u>	<u>19,56,036</u>	<u>4,68,11,950</u>	

STATEMENT No. 18—DETAILED STATEMENT OF

Category of loans

1

SECTOR F—LOANS AND

LOANS FOR ECONOMIC SERVICES—*contd.*Loans for Industry and Minerals—*contd.*

722—Loans for Machinery and Engineering Industries—

Heavy Engineering Industries—

Loans to Westinghouse Saxby Farmer Ltd. ..	..	..	..
Loans for revival of closed and sick industrial units	..	..	..

Light Engineering Industries—

Other Loans—

Loans for revival of closed and sick industrial units
---	----	----	----

Other Industries—

Loans for supply of indigenous machinery on hire purchase basis	..	..	..
Loans to Electro-medical and Allied Industries	..	..	..

Other Loans—

Establishment of Mechanical Preparatory and Processing Plant
--	----	----	----

Total—722—Loans for Machinery and Engineering Industries ..

723—Loans for Petroleum, Chemical and Fertilizer Industries—

Chemicals—

Loans to Durgapur Chemicals Ltd.
-------------------------------------	----	----	----

Drugs and Pharmaceuticals—

Loans for revival of closed and sick industries
---	----	----	----

Total—723—Loans for Petroleum, Chemical and Fertilizer Industries ..

LOANS AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1976	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1977	Interest received and credited to revenue
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	
4,73,00,000	40,00,000	5,13,00,000	40,000	5,12,60,000	
47,25,000	1,20,00,000	1,67,25,000	..	1,67,25,000	
25,000	30,000	55,000	..	55,000	
26,38,000	..	26,38,000	..	26,38,000	
43,75,000	50,00,000	93,75,000	..	93,75,000	
3,22,000	..	3,22,000	..	3,22,000	
5,93,85,000	2,10,30,000	8,04,15,000	40,000	8,03,75,000	
13,44,47,185	15,00,000	13,59,47,185	..	13,59,47,185	
25,00,000	11,76,074	36,76,074	..	36,76,074	
13,69,47,185	26,76,074	13,96,23,259	..	13,96,23,259	

STATEMENT No. 18—DETAILED STATEMENT OF

Category of loans

1

SECTOR F—LOANS AND

LOANS FOR ECONOMIC SERVICES—*contd.*Loans for Industry and Minerals—*contd.*

726—Loans for Consumer Industries—

Textiles—

Loans to Kalyani Spinning Mills .. .. .	..	..	..	..
Loans to West Bengal State Textile Corporation .. .. .	..	..	..	..
Loans to National Textile Corporation Ltd. .. .. .	..	..	..	..

Rubber—

Loans for revival of closed and sick industrial units
---	----	----	----	----

Sugar—

Loans to National Sugar Mills Ltd. .. .. .	..	..	..	..
Loans to West Bengal Sugar Industries Development Corporation Ltd. .. .. .	..	..	..	..

Coke oven and gas—

Loans to Durgapur Projects Ltd.
---	----	----	----	----

Distilleries—

Loans for revival of closed and sick industrial units
---	----	----	----	----

Ceramics—

Loans to West Bengal Ceramic Development Corporation Ltd.
---	----	----	----	----

Other Industries—

Loans to Great Eastern Hotel Ltd. .. .. .	..	..	..	..
Loans for revival of closed and sick industrial units .. .. .	..	..	..	..

Total—726—Loans for Consumer Industries

(x) Represents expenditure met from out of advance obtained from the Contingency Fund during the year 1975-76 and recouped to the Fund during the year.

(y) Includes Rs. 12.00,000 spent from out of advance obtained from the Contingency Fund during the year 1975-76 and recouped to the Fund during the year.

LOANS AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1976	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1977	Interest received and credited to revenue
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ADVANCES—<i>contd.</i>					
4,39,12,196	1,22,01,181	5,61,13,377	..	5,61,13,377	
1,49,00,000	..	1,49,00,000	..	1,49,00,000	
65,00,000	78,70,000	1,43,70,000	..	1,43,70,000	
..	35,60,000 (x)	35,00,000	..	35,00,000	
43,33,322	..	43,33,322	..	43,33,322	
2,75,000	16,00,000 (y)	18,75,000	4,00,000	14,75,000	
33,00,97,211	..	33,00,97,211	..	33,00,97,211	
6,00,000	..	6,00,000	..	6,00,000	
..	19,70,093	19,70,093	..	19,70,093	
31,25,000	15,00,000	46,25,000	..	46,25,000	
32,00,000	55,00,000	87,00,000	..	87,00,000	
40,69,42,729	3,41,41,274	44,10,84,003	4,00,000	44,06,84,003	

STATEMENT No. 18—DETAILED STATEMENT OF

Category of loans

1

SECTOR F—LOANS AND

LOANS FOR ECONOMIC SERVICES—*concl.*Loans for Industry and Minerals—*concl.*

730—Loans to Industrial Financial Institutions—

Loans to public undertakings—

Loans to West Bengal Development Corporation	..	..	..
Loans to West Bengal Industrial Development Corporation	..	..	..
Loans to West Bengal Financial Corporation	..	..	..

Total—730—Loans to Industrial Financial Institutions ..

Total—Loans for Industry and Minerals ..

Loans for Water and Power Development—

734—Loans for Power Projects—

Thermo-Electric Schemes—

Loans to West Bengal State Electricity Board
--	----	----	----

Transmission and distribution schemes—

Loans to West Bengal State Electricity Board
--	----	----	----

Total—734—Loans for Power Projects ..

Total—Loans for Water and Power Development ..

Loans for Transport and Communications—

737—Loans for Roads and Bridges—

District and Other Roads—

Loans for construction of Second Bridge over Hooghly River	..	..	..
Loans to Howrah Improvement Trust for construction of G.T. Road Bye Pass	..	..	..
Loans for Gariahata Over Bridge	..	..	..

Other Loans—

Loan for construction of Chetla Bridge
--	----	----	----

Total—737—Loans for Roads and Bridges ..

(w) Opening balance decreased by Rs. 5,00,000.

(x) Opening balance increased by Rs. 5,00,000.

(y) Decreased by Rs. 96,74,000 transferred to Loans for Social and Community Services
Vide note (d) at page 232.

(z) Excludes Rs. 8,82,000 transferred to the head "695—Loans for Other Social and Community Services—Employment—Loans under additional employment programme". See foot-note
(a) at page 232.

LOANS AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1976	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1977	Interest received and credited to revenue
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ADVANCES—<i>contd.</i>					
4,02,07,403(w)	..	4,02,07,403	..	4,02,07,403	
1,28,37,000(x)	..	1,28,37,000	20,00,000	1,08,37,000	
56,86,661	..	56,86,661	10,00,000	46,86,661	
<u>5,87,31,064</u>	<u>..</u>	<u>5,87,31,064</u>	<u>30,00,000</u>	<u>5,57,31,064</u>	<u>..</u>
<u>74,25,49,424(y)</u>	<u>9,79,12,116</u>	<u>84,04,61,540</u>	<u>2,21,46,838</u>	<u>81,83,14,702</u>	<u>1,07,713</u>
1,10,22,25,673 (z)	20,35,00,000	1,30,57,25,673	1,00,00,000	1,29,57,25,673	
..	95,00,000	95,00,000	..	95,00,000	
<u>1,10,22,25,673 (z)</u>	<u>21,30,00,000</u>	<u>1,31,52,25,673</u>	<u>1,00,00,000</u>	<u>1,30,52,25,673</u>	
<u>1,10,22,25,673 (z)</u>	<u>21,30,00,000</u>	<u>1,31,52,25,673</u>	<u>1,00,00,000</u>	<u>1,30,52,25,673</u>	
6,67,00,000	1,64,20,000	8,31,20,000	..	8,31,20,000	
87,11,548	..	87,11,548	-14,471	87,26,019	
29,34,943	..	29,34,943	2,38,843	26,96,100	
<u>1,00,000</u>	<u>..</u>	<u>1,00,000</u>	<u>..</u>	<u>1,00,000</u>	
<u>7,84,46,491</u>	<u>1,64,20,000</u>	<u>9,48,66,491</u>	<u>2,24,372</u>	<u>9,46,42,119</u>	

STATEMENT No. 18—DETAILED STATEMENT OF

Category of loans

1

SECTOR F—LOANS AND

LOANS FOR ECONOMIC SERVICES—*concl'd.*Loans for Transport and Communications—*concl'd.*

738—Loans for Road and Water Transport Services—

Road Transport—

Loans to Calcutta State Transport Corporation	..	..	..	..
Loans to Calcutta Tramways Co. Ltd.	..	..	..	..
Loans to Durgapur State Transport Corporation	..	..	..	..
Loans to North Bengal State Transport Corporation	..	..	..	..

Total—738—Loans for Road and Water Transport Services ..

Total—Loans for Transport and Communications ..

Total—Loans for Economic Services ..

LOANS TO GOVERNMENT SERVANTS—

766—Loans to Government Servants, etc.—

House Building Advances	..	..	..	..	..
Advances for purchase of Motor conveyances	..	..	..	..	..
Advances for purchase of Other Conveyances	..	..	..	..	..
Festival advances	..	..	..	..	..
Other advances—					
Advances for other purposes	..	..	..	..	..
Passage advances	..	..	..	..	..
Advances for marriage and illness	..	..	..	..	..
Advance for flood relief	..	..	..	..	..

Total—766—Loans to Government Servants, etc. ..

Total—Loans to Government Servants ..

(w) Opening balance increased by Rs. 65,94,000.

(x) Opening balance decreased by Rs. 65,94,000.

(y) Decreased by Rs. 1,05,56,000 vide footnotes (x) (Rs. 96,74,000) at page 246 and (z) Rs. (8,82,000) at page 252.

(z) *Minus* figures are due to rectifications of discrepancies of earlier years.

LOANS AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1976	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1977	Interest received and credited to revenue
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

ADVANCES—*contd.*

37,53,94,695	7,19,30,631	44,73,25,326	..	44,73,25,326	
(w)					
16,12,08,968	1,18,50,000	17,30,58,968	..	17,30,58,968	
1,07,13,117	65,17,000	1,72,30,117	..	1,72,30,117	
4,64,43,293	1,71,26,000	6,35,69,293	..	6,35,69,293	
(x)					
59,37,60,073	10,74,23,631	70,11,83,704	..	70,11,83,704	
67,22,06,564	12,38,43,631	79,60,50,195	2,24,372	79,58,25,823	
3,05,62,51,530	57,87,86,298	3,63,50,37,828	5,25,00,117	3,58,25,37,711	50,57,193
(y)					
2,35,06,780	46,01,320	2,81,08,100	35,68,740	2,45,39,360	
6,01,134	1,78,500	7,79,634	2,59,829	5,19,805	
-20,938	14,99,953	14,79,015	-3,90,631	18,69,646	
3,25,81,573	5,22,85,796	8,48,67,369	(z) 5,10,57,326	3,38,10,043	
95,99,124	..	95,99,124	-6,93,554	1,02,92,678	
50,690	..	50,690	(z) ..	50,690	
75,08,918	28,60,531	1,03,69,449	32,00,534	71,68,915	
28,37,433	20,98,527	49,35,960	7,53,661	41,82,299	
7,66,64,714	6,35,24,627	14,01,89,341	5,77,55,905	8,24,33,436	2,30,537
7,66,64,714	6,35,24,627	14,01,89,341	5,77,55,905	8,24,33,436	2,30,537

STATEMENT No. 18—DETAILED STATEMENT OF

Category of loans

1

SECTOR F—LOANS AND

LOANS FOR MISCELLANEOUS PURPOSES—

767—Miscellaneous Loans—

Miscellaneous Loans—

Other Loans
----------------	----	----	----	----	----	----	----

Total—Loans for Miscellaneous purposes	..
---	----

Total—F—Loans and Advances	..
-----------------------------------	----

LOANS AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1976	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1977	Interest received and credited to revenue
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

ADVANCES—*concl.*

2,98,874	1,68,769	4,67,643	6,779	4,60,864	
2,98,874	1,68,769	4,67,643	6,779	4,60,864	..
4,65,78,31,841	87,28,23,181	5,53,06,55,022	13,12,88,125	5,39,93,86,897	67,42,368

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

Details of loans under Plan Schemes are given below :—

Major Heads of Account	Amount
	Rs.
677—Loans for Education, Art and Culture	29,59,157
682—Loans for Public Health, Sanitation and Water Supply	8,90,774
683—Loans for Housing	95,52,800
684—Loans for Urban Development	10,50,00,000
695—Loans for Other Social and Community Services	51,77,600
698—Loans for Co-operation	1,19,37,054
705—Loans for Agriculture	1,96,000
706—Loans for Minor Irrigation, Soil Conservation and Area Development	11,35,914
711—Loans for Dairy Development	13,98,898
712—Loans for Fisheries	33,29,898
714—Loans for Community Development	1,64,243
720—Loans for Industrial Research and Development	1,94,30,000
721—Loans for Village and Small Industries	76,39,540
722—Loans for Machinery and Engineering Industries	1,95,30,000
723—Loans for Petroleum, Chemical and Fertilizer Industries	26,76,074
726—Loans for Consumer Industries	2,05,70,000
734—Loans for Power Projects	20,80,00,000
737—Loans for Roads and Bridges	1,64,20,000
738—Loans for Road and Water Transport Services	99,19,000
Total	44,59,26,952

STATEMENT No. 19

STATEMENT No. 19—STATEMENT SHOWING

Name of Reserve Fund or Deposit Accounts

1

J—RESERVE FUNDS—

(a) Reserve Funds bearing interest—

815—Depreciation/Renewal Reserve Funds—

Depreciation Reserve Fund—

Government Commercial Departments and Undertakings

Total—815—Depreciation/Renewal Reserve Funds

Total—(a)—Reserve Funds bearing interest

(b) Reserve funds not bearing interest—

822—Sinking Funds (x)—

A—Appropriation for reduction or avoidance of Debt—

Sinking Funds

B—Sinking Fund Investment Account—

Sinking Fund Investment Account

Total—822—Sinking Funds

823—Famine Relief Fund—

West Bengal Famine Insurance Fund

Total—823—Famine Relief Fund

825—State Roads and Bridges Fund—

State Road Fund

Total—825—State Roads and Bridges Fund

(x) Loanwise details of transactions are given in Annexure.

(y) Opening balance decreased by Rs. 1,500.

THE DETAILS OF FARMARKED BALANCES

Balance on 31st March 1976			Balance on 31st March 1977		
Cash	Investment	Total	Cash	Investment	Total
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
45,81,147	..	45,81,147	45,85,478	..	45,85,478
45,81,147	..	45,81,147	45,85,478	..	45,85,478
45,81,147	..	45,81,147	45,85,478	..	45,85,478
55,43,57,395	..	55,43,57,395	60,00,51,684	..	60,00,51,684
..	14,15,54,921	14,15,54,921	..	12,43,34,821	12,43,34,821
55,43,57,395	14,15,54,921	69,59,12,316	60,00,51,684	12,43,34,821	72,43,86,505
11,90,747	20,04,100 (y)	31,94,847 (y)	12,92,605	20,04,100	32,96,705
11,90,747	20,04,100 (y)	31,94,847 (y)	12,92,605	20,04,100	32,96,705
..	..	..	40,03,000	..	40,03,000
..	..	..	40,03,000	..	40,03,000

STATEMENT No. 19—STATEMENT SHOWING

Name of Reserve Fund or Deposit Accounts

1

J—RESERVE FUNDS—concl'd.

(b) Reserve Funds not bearing interest —concl'd.

826—Depreciation/Renewal Reserve Funds—Depreciation Reserve Funds of Government
Non-commercial Departments

Total—Depreciation/Renewal Reserve Funds

829—Development and Welfare Funds—

Development Funds for Agricultural purposes

Co-operative Development Funds

Funds for Development of Milk Supply

Industrial Development Funds

Special Development Funds—

General Reserve Fund for Cooch Behar

Other Development and Welfare Funds

Total—829—Development and Welfare Funds

Total—(b)—Reserve Funds not bearing interest

Total—J—Reserve Funds

(x) Opening balance decreased by Rs. 1,500. See note (x) at page 207.

THE DETAILS OF EARMARKED BALANCES—*contd.*

Balance on 31st March 1976			Balance on 31st March 1977		
Cash	Investment	Total	Cash	Investment	Total
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24,68,079	..	24,68,079	24,80,114	..	24,80,114
24,68,079	..	24,68,079	24,80,114	..	24,80,114
17,81,000	..	17,81,000	17,81,000	..	17,81,000
2,00,361	..	2,00,361	2,00,361	..	2,00,361
65,41,901	..	65,41,901	65,41,901	..	65,41,901
10,002	..	10,002	10,002	..	10,002
1,35,46,879	9,57,098	1,45,03,977	1,15,05,573	9,57,098	1,24,62,671
12,60,633	..	12,60,633	18,21,073	..	18,21,073
2,33,40,776	9,57,098	2,42,97,874	2,18,59,910	9,57,098	2,28,17,008
58,13,56,997	14,45,16,119 (x)	72,58,73,116 (x)	62,96,87,313	12,72,96,019	75,69,83,332
58,59,38,144	14,45,16,119 (x)	73,04,54,263 (x)	63,42,72,791	12,72,96,019	76,15,68,810

STATEMENT No. 19—STATEMENT SHOWING

Name of Reserve Fund or Deposits Accounts

1

K—DEPOSITS AND ADVANCES—**(a) Deposits bearing Interest—****838—Deposits of Local Funds—**

Deposits of State Transport Corporation

Deposits of other autonomous bodies

Total—838—Deposits of Local Funds

842—Other Deposits—

Deposits of Government Companies and Corporations, etc.

Total—842—Other Deposits

Total—(a)—Deposits bearing Interest

(b) Deposits not bearing Interest—**848—Other Deposits—**

Subventions from Central Road Fund

Miscellaneous Deposits

Total—848—Other Deposits

Total—K—Deposits and Advances

Grand Total

(x) Opening balance decreased by Rs. 1,500. See note (x) at page 262.

THE DETAILS OF EARMARKED BALANCES—*concl'd.*

Balance on 31st March 1976			Balance on 31st March 1977		
Cash	Investment	Total	Cash	Investment	Total
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,41,34,301	..	3,41,34,301	3,41,34,301	..	3,41,34,301
1,49,78,400	..	1,49,78,400	1,49,78,400	..	1,49,78,400
4,91,12,701	..	4,91,12,701	4,91,12,701	..	4,91,12,701
2,00,00,000	..	2,00,00,000	1,29,22,000	..	1,29,22,000
2,00,00,000	..	2,00,00,000	1,29,22,000	..	1,29,22,000
6,91,12,701	..	6,91,12,701	6,20,34,701	..	6,20,34,701
..
2,32,19,713	..	2,32,19,713	2,29,57,041	..	2,29,57,041
2,32,19,713	..	2,32,19,713	2,29,57,041	..	2,29,57,041
9,23,32,414	..	9,23,32,414	8,49,91,742	..	8,49,91,742
67,82,70,558	14,45,16,119 (x)	82,27,86,677 (x)	71,92,64,533	12,72,96,019	84,65,60,552

Description of loans

1

J—RESERVE FUNDS—

(b) Reserve funds not bearing interest—

822—Sinking Funds—

A—Appropriation for reduction or avoidance of Debt—

Sinking Funds for Amortisation—

Loans from the Life Insurance Corporation of India

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	..	..	..	..
6 per cent West Bengal Loan, 1984	..	..	..	..
			Total	..

(a) Includes Rs. 6,65,69,407 relating to the Sinking Fund of 4 per cent West Bengal Loan, 1967 transferred to this fund.

(b) Includes Rs. 6,06,33,693 relating to the Sinking Fund of 4 per cent West Bengal Loan, 1966 transferred to this fund.

(c) Includes Rs. 1,19,44,275 relating to the Sinking Fund of 4 per cent West Bengal Loan, 1969 transferred to this fund.

(d) Includes Rs. 1,39,030 and Rs. 72,05,103 relating to the Sinking Funds of 3½ per cent West Bengal Loan, 1962 and 4½ per cent West Bengal Loan, 1970 respectively transferred to this fund.

(e) Includes Rs. 6,10,540 and Rs. 98,20,601 relating to the Sinking Funds of 4 per cent West Bengal Loan, 1963 and 4 per cent West Bengal Loan, 1971 respectively transferred to this fund.

(f) Includes Rs. 9,89,011 and Rs. 48,04,925 relating to the Sinking Funds of 4 per cent West Bengal Loan, 1964 and 4½ per cent West Bengal Loan, 1972 respectively transferred to this fund.

STATEMENT No. 19

Balance on 1st April 1976	Amount appropriated from revenue	Interest on investments	Total	Amount transferred to Miscellaneous Government Account on maturity of loans	Balance on 31st March 1977
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,96,000	..	..	8,96,000	..	8,96,000
4,88,49,595	45,29,000	..	5,33,78,595	5,33,78,595	..
4,35,78,491	55,48,000	1,14,425	4,92,40,916	..	4,92,40,916
3,31,08,063	45,33,000	1,36,275	3,77,77,338	..	3,77,77,338
3,71,80,905	55,35,000	2,00,000	4,29,15,905	..	4,29,15,905
10,03,88,165 (a)	52,90,000	11,17,762	10,67,95,927	..	10,67,95,927
9,93,15,660 (b)	70,85,000	11,29,300	10,75,29,960	..	10,75,29,960
4,35,73,655 (c)	67,26,000	12,39,213	5,15,38,868	..	5,15,38,868
3,96,27,943 (d)	83,96,000	12,02,168	4,92,26,111	..	4,92,26,111
3,17,70,916 (e)	74,26,000	5,67,500	3,97,64,416	..	3,97,64,416
1,37,42,486 (f)	39,38,000	6,25,550	1,83,06,036	..	1,83,06,036
95,90,800	98,15,000	4,51,155	1,98,56,955	..	1,98,56,955
50,16,22,679	6,88,21,000	67,83,348	57,72,27,027	5,33,78,595	52,38,48,432

Description of loans

1

J—RESERVE FUNDS—*contd.*(b) Reserve Funds not bearing interest—*contd.*822—Sinking Funds—*contd.*A—Appropriation for reduction or avoidance of Debt—*concl'd.*

Sinking Funds for Depreciation—

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	..	..	..	..
6 per cent West Bengal Loan, 1984	..	..	..	..

Total ..

Grand Total ..

(g) Includes Rs. 1,75,34,875 relating to the Depreciation Fund of 4 per cent West Bengal Loan, 1967 transferred to this fund.

(h) Includes Rs. 1,66,89,725 relating to the Depreciation Fund of 4 per cent West Bengal Loan, 1968 transferred to this fund.

(i) Includes Rs. 1,16,50,992 relating to the Depreciation Fund of 4 per cent West Bengal Loan, 1969 transferred to this fund.

(j) Includes Rs. 33,490 and Rs. 1,17,83,512 relating to the Depreciation Funds of 3½ per cent West Bengal Loan, 1962 and 4½ per cent West Bengal Loan, 1970 respectively transferred to this fund.

(k) Includes Rs. 79,640 and Rs. 1,68,77,130 relating to the Depreciation Funds of 4 per cent West Bengal Loan, 1963 and 4 per cent West Bengal Loan, 1971 respectively transferred to this fund.

(l) Includes Rs. 1,51,605 and Rs. 1,49,71,345 relating to the Depreciation Funds of 4 per cent West Bengal Loan, 1964 and 4½ per cent West Bengal Loan, 1972 respectively transferred to this fund.

STATEMENT No. 19—*contd.*

Balance on 1st April 1976	Amount appropriated from revenue	Interest on investments	Total	Amount transferred to Miscellaneous Government Account on maturity of loans	Balance on 31st March 1977
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,46,91,750	17,70,000	..	1,64,61,750	1,64,61,750	..
1,31,79,875	17,12,000	2,875	1,48,94,750	..	1,48,94,750
99,09,000	13,96,000	..	1,13,05,000	..	1,13,05,000
1,16,09,000	17,96,000	..	1,34,05,000	..	1,34,05,000
2,82,60,750	18,40,000	77,875	3,01,78,625	..	3,01,78,625
(g) 2,91,45,600	24,34,000	77,875	3,16,57,475	..	3,16,57,475
(h) 2,17,87,159	23,07,000	1,19,042	2,42,13,201	..	2,42,13,201
(i) 2,20,71,903	28,18,000	94,839	2,49,84,742	..	2,49,84,742
(j) 2,37,90,395	24,59,000	81,250	2,63,30,645	..	2,63,30,645
(k) 1,75,68,740	12,83,000	37,465	1,88,89,205	..	1,88,89,205
(l) 22,75,465	23,50,000	53,965	46,79,430	..	46,79,430
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
19,42,89,637	2,21,65,000	5,45,186	21,69,99,823	1,64,61,750	20,05,38,073
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
69,59,12,316	9,09,86,000	73,28,534	79,42,26,850	6,98,40,345	72,43,86,505

ANNEXURE TO

Description of loans	1	Balance on 1st April 1976	2
			Rs.
J—RESERVE FUNDS—concl'd.			
(b) Reserve Funds not bearing interest—concl'd.			
822—Sinking Funds—concl'd.			
B—Sinking Fund Investment Account—			
Sinking Funds—			
5½ per cent West Bengal Loan, 1977		19,63,080
5½ per cent West Bengal Loan, 1978		23,44,592
5½ per cent West Bengal Loan, 1979		39,80,000
5½ per cent West Bengal Loan, 1980		2,18,53,775
5½ per cent West Bengal Loan, 1981		2,17,80,500
5½ per cent West Bengal Loan, 1982		2,58,37,100
5½ per cent West Bengal Loan, 1983		2,19,94,225
5½ per cent West Bengal Loan, 1984		1,01,48,112
5½ per cent West Bengal Loan, 1985		1,21,43,250
6 per cent West Bengal Loan, 1984		71,45,011 (a)
Depreciation Funds--			
5½ per cent West Bengal Loan, 1977		1,00,000
5½ per cent West Bengal Loan, 1980		16,72,050
5½ per cent West Bengal Loan, 1981		16,61,800
5½ per cent West Bengal Loan, 1982		28,59,630
5½ per cent West Bengal Loan, 1983		27,41,116
5½ per cent West Bengal Loan, 1984		14,80,500
5½ per cent West Bengal Loan, 1985		10,71,590 (b)
6 per cent West Bengal Loan, 1984		7,78,590
Grand Total			14,15,54,921

(a) Includes Rs. 22,69,000 relating to the Sinking Fund of 4½ per cent West Bengal Loan, 1976 transferred to this fund.

(b) Includes Rs. 2,95,500 relating to the Depreciation Fund of 4½ per cent West Bengal Loan, 1976 transferred to this fund.

STATEMENT No. 19—concl'd.

Purchase of securities	Total	Sale of securities	Balance on 31st March 1977	Remarks	
				Face value	Market value
3	4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	19,63,080	..	19,63,080	19,90,000	19,83,795
..	23,44,592	..	23,44,592	23,70,000	23,58,860
..	39,80,000	..	39,80,000	40,00,000	38,82,000
..	2,18,53,775	23,50,000	1,95,03,775	1,99,90,000	1,98,41,530
..	2,17,80,500	17,60,000	2,00,20,500	2,05,00,000	2,02,70,000
..	2,58,37,100	52,30,000	2,06,07,100	2,10,00,000	2,08,51,000
..	2,19,94,225	10,27,000	2,09,67,225	2,13,82,800	2,11,20,076
..	1,01,48,112	..	1,01,48,112	1,05,00,000	1,03,43,750
..	1,21,43,250	39,60,000	81,83,250	85,00,000	84,73,750
19,80,000	91,25,011	9,60,000	81,65,011	91,04,000	90,81,480
..	1,00,000	..	1,00,000	1,00,000	99,500
..	16,72,050	5,00,000	11,72,050	12,00,000	11,97,400
..	16,61,800	5,00,000	11,61,800	12,00,000	11,97,400
..	28,59,630	12,86,000	15,73,630	16,00,000	15,95,800
..	27,41,116	12,51,100	14,90,016	15,00,000	14,80,275
..	14,80,500	..	14,80,500	15,00,000	14,80,250
..	10,71,590	1,88,000	8,83,590	9,00,000	8,97,800
..	7,78,590	1,88,000	5,90,590	6,00,000	5,98,700
19,80,000	14,35,34,921	1,92,00,100	12,43,34,821	12,79,16,600	12,67,53,366

APPENDIX I

[Vide foot-note (w) on page 16]

DETAILS OF EXPENDITURE MET FROM OUT OF ADVANCES FROM CONTINGENCY FUND IN EARLIER YEARS AND RECOUPED TO THE FUND DURING 1976-77

Head of Account	Year of advance	Amount Rs.
Social and Community Services—		
Family Planning	1971-72	33,593
Public Health, Sanitation and Water Supply .. .	1969-70	3,200
	1970-71	1,860
	1971-72	7,000
Economic Services—		
Industry and Minerals—		
Industries	1971-72	1,299
	1973-74	1,15,210
Village and Small Industries	1973-74	5,917
Transport and Communications—		
Other Transport and Communication Services .. .	1974-75	60,00,000
Capital Account of Social and Community Services—		
Capital Outlay on Medical	1973-74	10,718
Capital Account of Economic Services—		
Capital Account of General Economic Services—		
Capital Outlay on Co-operation	1975-76	20,00,000
Capital Account of Agriculture and Allied Services—		
Capital Outlay on Agriculture	1975-76	6,66,666
Capital Account of Industry and Minerals—		
Capital Outlay on Machinery and Engineering Industries .. .	1969-70	1
Capital Outlay on Consumer Industries	1975-76	5,00,000
Loans and Advances—		
Loans for Urban Development	1975-76	50,00,000
Loans for Consumer Industries	1975-76	47,00,000
Total		1,90,45,464

APPENDIX II

[Vide foot note (x) on page 205, Statement No 16]

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

Head of Account	Year of advance	Amount	
		Rs.	Rs.
Social and Community Services—			
Urban Development ..	1975 76	2,85,000	2,85,000
Capital Account of Social and Community Services—			
Capital Outlay on Education, Art and Culture	1976 77	2,12,455	2,12,455
Capital Account of Economic Services—			
Capital Account of Transport and Communications—			
Capital Outlay on Roads and Bridges	1976-77	7,574	7,574
Total		5,05,029	5,05,029

APPENDIX

STATEMENT OF INVESTMENT

(Referred to in

				1974-75		
				No. of concerns	Up to date Investment	Dividend/ Interest received
				1	2	3
<i>(In lakhs of rupees)</i>						
(i) Statutory Corporations	..	..	..	2	77.77	1.47
(ii) Government Companies	..	..	..	25	28,91.87	4.91
(iii) Banks	..	..	..	1	5.71	..
(iv) Joint Stock Companies	..	..	..	8	68.32	0.41
(v) Co-operatives	..	..	..	1,884(a)	13,91.18	3.96
Total				..	44,34.85	10.75

(a) Complete information not received from departmental officers.

III

DIVIDEND/INTEREST RECEIVED

note 2 at page 27)

1975-76			1976-77		
No. of concerns	Up to date Investment	Dividend/ Interest received	No. of concerns	Up to date Investment	Dividend/ Interest received
4	5	6	7	8	9
<i>(In lakhs of rupees)</i>			<i>(In lakhs of rupees)</i>		
2	87.77	1.97	2	1.42.77	0.83
31	31.65.23	1.53	33	35.21.96	6.33
2	9.46	..	4	16.96	0.07
8	73.32	0.03	8	73.32	..
1,884 (a)	17,18.81	6.28	1,884 (a)	22,74.86	8.95
<hr/>			<hr/>		
50,54.59		9.81	60,29.87		16.18
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APPENDIX IV

STATEMENT OF WORKS THE PROGRESSIVE EXPENDITURE ON WHICH EXCEEDED RS. 25 LAKHS AT THE END OF 1976-77

[Referred to in note 2 at page 184]

Name of Work	Expenditure during the year 1976-77	Expenditure to the end of the year 1976-77
1	2	3
	Rs.	Rs.
1. Saptagram Guptipara-Kalna-Dhatrigram-Nabadwip Purbasthali Road (Hooghly)	....	80,55,565
2. Jagatpur-Khanakul Dharmapota Road (Hooghly) ..	....	35,01,760
3. Chanditola-Seakhala-Jagjibanpur-Champadanga (Ahalya Bai Road) (Hooghly)	823	27,58,852
4. Kalaberia-Pirakata-Dhansol-Lalgarh Road (Midnapur)	20,414	31,89,364
5. Egra-Ramnagar Road (Midnapur)	-6,168 (a)	44,51,319
6. Ghatal-Panskura Road (Midnapur)	1,360	38,85,694
7. Contai-Belda Road (Midnapur) .. ..	....	65,00,766
8. Purbasthali-Katwa with link to Patuli Railway Station, Dainhat Town and Railway Station (Burdwan)	....	30,13,291
9. Durgapur Express Highway	1,46,375	3,29,55,901
10. Arambag-Pursurah-Champadanga with a feeder road at Champadanga and a link road between Baidyabati-Tarakeswar-Champadanga Road and Pursurah-Arambag Road (Hooghly)	....	27,94,858
11. Bridge on Mundeswari River at Harinkhola (Hooghly)	1,32,631	49,06,050
12. Monteswar-Kusumgram Memari Road (Hooghly) ..	....	25,11,911
13. Baidyabati-Tarakeswar-Champadanga Road (Hooghly)	....	46,22,021
14. Malda-Manickchak-Sadarghat Road (Malda) ..	....	27,55,309
15. Raghunathgunj-Berhampore Road (Murshidabad) ..	....	43,39,401
16. Plassey-Berhampore-Kandi Road (Murshidabad) ..	....	48,92,661
17. Krishnanagar-Plassey Road (Nadia) .. ..	....	37,44,514
18. Chopra-Batai-Karimpur-Shikarpur Road (Nadia) ..	....	79,68,332

(a) Due to write back of expenditure.

(b) Expenditure on these works was shown under the category of other schemes in the accounts for 1975-76.

APPENDIX IV—*concl'd.*STATEMENT OF WORKS THE PROGRESSIVE EXPENDITURE ON WHICH EXCEEDED RS. 25 LAKHS AT THE END OF 1976-77—*concl'd.*

[Referred to in note 2 at page 184]

Name of work	Expenditure during the year 1976-77	Expenditure to the end of the year 1976-77
1	2	3
	Rs.	Rs.
19. Diamond Harbour-Kakdwip State Highway (24-Parganas)	....	54,48,133
20. Mourigram-Uluberia State Highway (Howrah) ..	....	36,60,891
21. Howrah-Domjur-Amta Road (Howrah) ..	....	38,78,900
22. Jalpaiguri-Siliguri Road .. ..	....	31,55,649
23. Gopiballavpur-Nayagram Road (Midnapur) ..	12,000	27,52,776
24. Contai-Tamluk Road (Midnapur) .. ..	....	56,43,179
25. Basudevpur-Sutahata-Barakamarchak including construction of a bridge over Hijli Tidal Canal at Mahisadal (Midnapur)	....	28,94,512
26. Ghatal-Chandrakona Station Road (Midnapur) ..	....	27,94,061
27. Widening of Contai-Belda Road	5,07,126	39,45,964
28. Gazol-Bansihari-Balurghat Road .. ..	....	1,23,07,955
29. Bolpur-Illumbazar Road .. ..	....	26,64,373
30. Darjeeling Pullbazar-Bijanbari Road up to 15th mile	....	45,49,093
31. Mirik-Panighata (Mirik-Goridhora) Road Phase II ..	....	38,38,492
32. Krishnanagar-Ranaghat State Highway (Nadia) ..	3,78,630	36,06,483
33. Improvement of Dubrajpur-Khairasol Barajamtara Road (Birbhum)	16,49,855	45,16,325
34. Improvement of Mallarpur-Rampurhat-Nalhati Road (Birbhum)	5,706	25,29,271
35. Construction of Bansaloi Bridge (Birbhum) ..	12,89,767	27,23,249 (b)
36. Construction of Haldi Bridge at Narghat (Midnapur I)	62,50,071	1,37,66,995 (b)
37. Other Schemes each costing Rs. 25 lakhs and less ..	9,84,90,130	69,38,34,897 (c)
Total—State Highways and District and other Roads ..	10,88,78,810	88,53,58,767 (d)

(c) Progressive figure corrected *proforma* vide note (b).(d) Progressive figure corrected *proforma* by Rs. 2,65,847.

APPENDIX V

DETAILS/INFORMATION AWAITED FROM TREASURY OFFICERS
FOR RECONCILIATION OF BALANCES

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

Head of Account	Earliest year to which the difference relates	Amount of difference
1	2	3
		Rs.
F—Loans and Advances—		
Loans for Social and Community Services—		
688—Loans for Social Security and Welfare—		
Rehabilitation Schemes—		
Loans for rehabilitation of displaced persons ..	1973-74	7,80,42,698
Loans for Agriculture and Allied Services—		
705—Loans for Agriculture—		
Seeds—		
Loans under the scheme of distribution of seeds .. (x)	1973-74	54,94,500
Manures and fertilizers—		
Loans under the scheme of distribution of chemical fertilizers	1970-71	3,27,60,191
Other agricultural loans—		
Advances to cultivators	1972-73	1,95,48,027
Cattle purchase loans	1970-71	25,40,141
Loans to Government Servants—		
763—Loans to Government Servants, etc.—		
House Building Advances .. .	(x) 1971-72	7,29,944
Advances for purchase of other conveyances .	1969-70	39,87,465
Other advances—		
Advance for marriage and illness	(x) 1970-71	12,74,851
K—Deposits and Advances—		
(b) Deposits not bearing Interest—		
843—Civil Deposits—		
Revenue deposits	1974-75	26,65,273
Security deposits	1975-76	29,55,261
Civil Courts' deposits	1974-75	83,64,828
Criminal Courts' deposits	1974-75	45,68,135
Personal deposits	1973-74	4,21,76,723
Deposits in connection with elections ..	1974-75	1,46,532
Deposits on account of cost price of liquor, ganja and bhang ..	1971-72	33,81,956
847—Deposits of Local Funds—		
Panchayat Bodies Funds ..	1970-71	79,94,466

(x) Corrected *proforma*.

APPENDIX VI

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

(Referred to in sub-para 3 of note 2 under Statement No. 8)

Head of Account	Number of acceptances awaited	Year from which awaited	Balance of these items on the 31st March 1977
1	2	3	4
<i>(In lakhs of rupees)</i>			
F—Loans and Advances—			
Loans for Social and Community Services—			
677—Loans for Education, Art and Culture—			
University and Other Higher Education—			
Loans to Universities	6	1973-74	3 47
680—Loans for Medical—			
Other loans—			
Loans to Asansol Mines Board of Health ..	1	1973-74	3·00
682—Loans for Public Health, Sanitation and Water Supply—			
Public Health and Sanitation Programmes—			
Loans to Calcutta Corporation for removal of garbage	4	1970-71	10·92
683—Loans for Housing—			
Loans to Housing Boards, Corporations, etc.—			
Loans to West Bengal Housing Board ..	3	1973-74	83 67
684—Loans for Urban Development—			
Urban Development—			
Loans under Calcutta Metropolitan District Development Schemes	1	1973-74	26,81·00
Loans to Durgapur Development Authority	9	1972-73	1·56
Loans to Calcutta Metropolitan Development Authority	24	1973-74	72,63·76
Loans for Economic Services—			
710—Loans for Animal Husbandry—			
Cattle development—			
Loans for cattle development	1	1976-77	7·00

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

(Referred to in sub-para 3 of note 2 under Statement No. 8)

Head of Account	Number of acceptances awaited	Year from which awaited	Balance of these items on the 31st March 1977
1	2	3	4
<i>(In lakhs of rupees)</i>			
F—Loans and Advances—<i>contd.</i>			
Loans for Economic Services— <i>contd.</i>			
711—Loans for Dairy Development—			
Dairy development—			
Loans to West Bengal Dairy and Poultry Development Corporation Ltd.	9	1975-76	56.21
712—Loans for fisheries—			
Other loans—			
Loans to State Fisheries Development Corporation Ltd.	8	1973-74	1,30 00
720—Loans for Industrial Research and Development—			
Other loans—			
Loans for revival of Closed and Sick Industrial Units	2	1973-74	96.15
Loans to large and medium Industries ..	5	1973-74	28.80
Loans to West Bengal Industrial Development Corporation Ltd.	1	1976-77	1.64
721—Loans for Village and Small Industries—			
Small Scale Industries—			
Loans to West Bengal Small Industries Corporation Ltd.	7	1973-74	52.35
722—Loans for Machinery and Engineering Industries—			
Heavy Engineering Industries—			
Loans to Westinghouse Saxby Farmer Ltd.	53	1973-74	5,12.60
Loans for revival of closed and sick industrial units	8	1975-76	1,67.25
Other Industries—			
Establishment of Mechanical Preparatory and Processing Plant	1	1973-74	3.22
Loans for supply of indigenous machinery on hire-purchase basis	1	1973-74	26.38

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

(Referred to in sub-para 3 of note 2 under Statement No. 8)

Head of Account	Number of acceptances awaited	Year from which awaited	Balance of these items on the 31st March 1977
1	2	3	4
<i>(In lakhs of rupees)</i>			
F—Loans and Advances—<i>concl'd.</i>			
Loans for Economic Services— <i>concl'd.</i>			
726—Loans for Consumer Industries—			
Textiles—			
Loans to Kalyani Spinning Mills ..	49	1973-74	5,61·13
Loans to West Bengal State Textile Corporation	1	1973-74	1,49·00
Loans to National Textile Corporation Ltd.	1	1976-77	1,43·70
Sugar—			
Loans to National Sugar Mills Ltd. ..	1	1973-74	43·33
Coke oven and gas—			
Loans to Durgapur Projects Ltd. ..	25	1972-73	33,00·97
Other Industries—			
Loans for revival of closed and sick industrial units	14	1975-76	87·00
730—Loans to Industrial Financial Institutions—			
Loans to public undertakings—			
Loans to West Bengal Industrial Development Corporation	3	1976-77	1,08·37
Loans to West Bengal Financial Corporation	11	1973-74	46·87
Loans to West Bengal Development Corporation	1	1971-72	4,02·07
734—Loans for Power Projects—			
Thermo-Electric Schemes—			
Loans to West Bengal State Electricity Board	143	1973-74	1,29,57·25
738—Loans for Road and Water Transport Services—			
Road Transport—			
Loans to North Bengal State Transport Corporation	101	1973-74	6,35·69
Loans to Calcutta State Transport Corporation	109	1974-75	44,73·25
Loans to Calcutta Tramways Co. Ltd. ..	47	1975-76	17,30·59