

Government of West Bengal

**Finance Accounts
1977-78**

Government of West Bengal

Finance Accounts

1977-78

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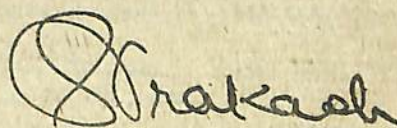
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CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

This compilation containing the Finance Accounts of the Government of West Bengal for the year 1977-78 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 1977-78, 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 1977-78.



(GIAN PRAKASH)

NEW DELHI;

The 18 FEB 1980

Comptroller and Auditor General of India

CERTIFICATE OF THE COMMISSIONER AND AUDITOR GENERAL OF INDIA

That the accounts of the Government of India for the year 1911-12 have been examined and found correct and in accordance with the accounts of the Government of India for the year 1911-12.

The accounts of the Government of India for the year 1911-12 have been examined and found correct and in accordance with the accounts of the Government of India for the year 1911-12.

The accounts of the Government of India for the year 1911-12 have been examined and found correct and in accordance with the accounts of the Government of India for the year 1911-12.

INTRODUCTORY

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

Part I—Consolidated Fund.

Part II—Contingency Fund.

Part III—Public Accounts.

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 accounts or in another account circle.

INTRODUCTORY—*contd.*

2. Sectors and Head 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, family welfare, 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 sub-divided into major heads of accounts. In some cases the sectors are in addition sub-divided 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 number 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

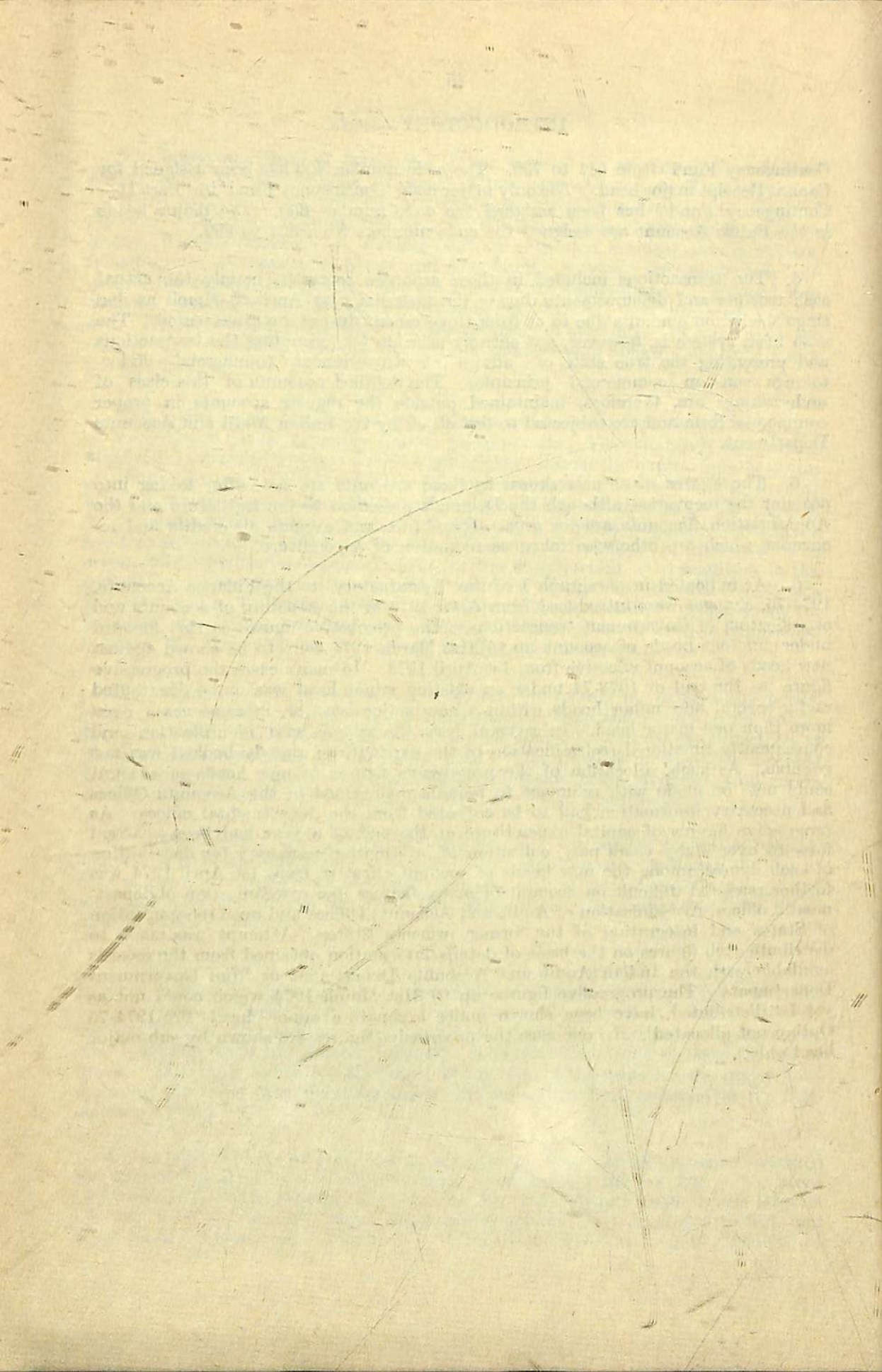
INTRODUCTORY—*concl'd.*

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.

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 scheme-wise 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 figures 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 I—

I—

Receipts

Actuals

1976-77	1977-78
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(In lakhs of rupees)

Receipt Heads (Revenue Account)

A—Tax Revenue—

(a) Taxes on income and expenditure—

021—Taxes on Income other than Corporation Tax	..	57,98.24	60,05.00
022—Taxes on Agricultural Income	.. ..	3,59.01	6,24.49
Total—A(a)—Taxes on income and expenditure		61,57.25	66,29.49

OF TRANSACTIONS

CONSOLIDATED FUND

Revenue

Disbursements

Actuals

1976-77 1977-78

(In lakhs of rupees)

Expenditure Heads (Revenue Account)

A—General Services

(a) Organs of State—

211—Parliament/State/Union Territory Legislatures	..	48.41	59.44
212—President, Vice-President/Governor/Administrator of Union Territories		14.05	14.49
213—Council of Ministers .. .. .	..	16.84	15.28
214—Administration of Justice .. .. .	..	4,87.84	5,60.89
215—Election .. .. .	..	2,11.30	3,34.28
Total—A(a)—Organs of State ..		7,78.44	9,84.38

(b) Fiscal Services—

(i) Collection of Taxes on Income and Expenditure—

220—Collection of Taxes on Income and Expenditure ..	14.85	17.03
Total—A(b)(i)—Collection of Taxes on Income and Expenditure	14.85	17.03

STATEMENT No. 1—SUMMARY

PART I—

I—

Receipts

Actuals

1976-77 1977-78

(In lakhs of rupees)

Receipt Head (Revenue Account)—*contd.*A—Tax Revenue—*concl'd.*

(b) Taxes on property and capital transactions—

029—Land Revenue	12,83.64	21,20.75
030—Stamps and Registration Fees	20,94.87	21,11.16
031—Estate Duty	73.51	75.59
035—Taxes on Immovable property other than Agricultural land	21.54	42.26
Total—A(b)—Taxes on property and capital transactions ..	34,73.56	43,49.76

(c) Taxes on commodities and services—

039—State Excise	26,44.06	31,86.11
040—Sales Tax	1,82,46.74	1,93,01.83
041—Taxes on vehicles	12,79.22	13,81.60
042—Taxes on Goods and passengers	24,62.72	24,69.08
043—Taxes and Duties on Electricity	13,96.33	17,22.01
045—Other Taxes and Duties on commodities and services ..	19,01.80	20,50.59
Total—A(c)—Taxes on commodities and services ..	2,79,30.87	3,06,11.22

Total—A—Tax Revenue ..	3,75,61.63	4,15,90.47
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OF TRANSACTIONS—*contd.*CONSOLIDATED FUND—*contd.*Revenue—*contd.*

Disbursements	Actuals	
	1976-77	1977-78
(In lakhs of rupees)		
Expenditure Head (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	10,98.88	12,99.84
230—Stamps and Registration	1,90.39	2,51.18
235—Collection of other Taxes on Property and Capital Transactions	0.94	2.61
Total—A(b)(ii)—Collection of Taxes on Property and Capital Transactions	12,90.21	15,53.63
(iii) Collection of Taxes on Commodities and Services—		
239—State Excise	1,88.04	2,25.99
240—Sales Tax	1,37.83	1,59.91
241—Taxes on Vehicles	33.79	42.75
245—Other Taxes and Duties on Commodities and Services	1,39.32	1,44.83
Total—A(b)(iii)—Collection of Taxes on Commodities and Services	4,98.98	5,73.48
(iv) Other Fiscal Services—		
247—Other Fiscal Services	20.92	30.54
Total—A(b)(iv)—Other Fiscal Services	20.92	30.54
Total—A(b)—Fiscal Services	18,24.96	21,74.68

STATEMENT No. 1—SUMMARY

PART I—

Receipts	Actuals	
	1976-77	1977-78
	(In lakhs of rupees)	
Receipt Heads (Revenue Account)—contd.		
B—Non-Tax Revenue—		
(b) Interest Receipts, Dividends and Profits—		
049—Interest Receipts	9,72.44	10,74.56
050—Dividends and Profits	16.18	17.91
Total—B(b)—Interest Receipts, Dividends and Profits ..	9,88.62	10,92.47
(c) Other Non-Tax Revenue—		
(i) General Services—		
051—Public Service Commission	5.35	6.12
055—Police	74.41	1,10.77
056—Jails	17.65	10.93
058—Stationery and Printing	12.71	12.09
059—Public Works	1,22.02	1,85.27
065—Other Administrative Services	2,88.86	3,36.85
066—Contributions and recoveries towards Pension and other Retirement Benefits	47.84	34.05
068—Miscellaneous General Services	7,85.97	4,19.57
Total—B(c)(i)—General Services	13,54.81	11,15.65

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

Disbursements	Actuals	
	1976-77	1977-78
(In lakhs of rupees)		
Expenditure Heads (Revenue Account)—<i>contd.</i>		
A—General Service —<i>concl.</i>		
(c) Interest payments and servicing of debt—		
248—Appropriation for reduction or avoidance of debt ..	9,09.86	8,39.11
249—Interest Payments	64,42.16	72,92.66
	<hr/>	<hr/>
Total—(A)(c)—Interest payment and servicing of debt ..	73,52.02	81,31.77
	<hr/>	<hr/>
(d) Administrative services—		
251—Public Service Commission	18.40	20.37
252—Secretariat—General Services	2,68.82	3,14.91
253—District Administration	3,97.48	4,28.04
254—Treasury and Accounts Administration	62.93	96.00
255—Police	47,31.27	54,95.58
256—Jails	5,05.64	5,10.28
258—Stationery and Printing	2,00.90	2,50.28
259—Public Works	33.82	1,23.23
260—Fire Protection and control	1,39.47	2,00.07
265—Other Administrative Services	6,79.66	7,75.95
	<hr/>	<hr/>
Total—A(d)—Administrative Services	70,38.39	82,14.71
	<hr/>	<hr/>
(e) Pension and Miscellaneous General Services—		
266—Pension and other Retirement Benefits	8,94.56	11,52.08
268—Miscellaneous General Services	1,64.35	1,67.35
	<hr/>	<hr/>
Total—A(e)—Pension and Miscellaneous General Services	10,58.91	13,19.43
	<hr/>	<hr/>
Total—A—General Services	1,80,52.72	2,08,24.97
	<hr/>	<hr/>

STATEMENT No. 1—SUMMARY

PART I—

I—

Receipts

Actuals

1976-77 1977-78

(In lakhs of rupees)

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

(ii) Social and Community Services—

077—Education	86.36	97.08
078—Art and Culture	0.05	0.60
080—Medical	6,40.32	7,62.51
081—Family Welfare	20.53	71.08
082—Public Health, Sanitation and Water Supply	19.52	19.57
083—Housing	1,63.19	1,50.97
084—Urban Development	7.81	5.74
085—Information and Publicity	9.55	5.98
087—Labour and Employment	45.32	80.28
088—Social Security and Welfare	3,80.96	5,19.94
095—Other Social and Community Services	16.13	15.24
Total—B(c)(ii)—Social and Community Services	13,98.74	17,28.99

OF TRANSACTIONS—contd.

CONSOLIDATED FUND—contd.

Revenue—contd.

Disbursements	Actuals	
	1976-77	1977-78
(In lakhs of rupees)		
Expenditure Heads (Revenue Account)—contd.		
B—Social and Community Services—		
276—Secretariat—Social and Community Services ..	95.98	1,14.05
277—Education	1,30,13.68	1,50,53.23
278—Art and Culture	1,07.47	1,21.05
279—Scientific Services and Research	0.25	0.30
280—Medical	53,55.22	60,26.40
281—Family Welfare	15,08.83	3,87.30
282—Public Health, Sanitation and Water Supply ..	14,05.88	17,97.75
283—Housing	3,63.91	4,03.35
284—Urban Development	11,75.19	22,03.46
285—Information and Publicity	2,04.26	1,92.90
287—Labour and Employment	4,53.84	5,81.98 (x)
288—Social Security and Welfare	22,02.86	26,56.02
289—Relief on account of Natural Calamities	12,16.84	11,34.81
295—Other Social and Community Services	50.58	44.97
Total- B—Social and Community Services	2,71,54.79	3,07,17.57

(x) Excludes Rs. 2,47.78 lakhs being the value of foodgrains supplied by Government of India under the scheme of "Generating gainful employment opportunities by utilisation of foodgrains" treated as grant to the State Government. Adjustment in the accounts for 1977-78 could not be made for want of full particulars from Government.

STATEMENT No. 1—SUMMARY

PART I—

I—

Receipts

Actuals

1976-77 1977-78

(In lakhs of rupees)

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

(iii) Economic Services—

098—Co-operation	..	..	..	..	31.98	31.57
104—Other General Economic Services			..	..	44.65	20.38
105—Agriculture	..	..	..	..	4,20.24	2,60.97
106—Minor Irrigation, Soil Conservation and Area development				..	1,91.96	1,77.97
109—Food	..	..	..	..	0.80	1.83
110—Animal Husbandry	..	..	..	..	67.45	1,00.71
111—Dairy Development	..	..	..	..	64.33	15,39.15
112—Fisheries	..	..	..	..	25.74	20.44
113—Forest	..	..	..	..	7,95.69	8,77.30
114—Community Development		..	..	..	2.00	5.69
120—Industries	..	..	..	..	3,71.75	3,95.90
121—Village and Small Industries	..		..	..	47.43	81.10
128—Mines and Minerals	..	..	..	..	8,56.20	81.72

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

Disbursements				Actuals	
				1976-77	1977-78
(In lakhs of rupees)					
Expenditure Heads (Revenue Account)— <i>contd.</i>					
C—Economic Services—					
(a) General Economic Services—					
296—Secretariat—Economic Services	..	..	..	1,24.29	1,47.28
298—Co-operation	..	..	..	3,34.88	3,98.24
304—Other General Economic Services	..	..	..	67.54	1,00.89
Total—C(a)—General Economic Services	..	..	..	5,26.71	6,46.41
(b) Agriculture and Allied Services—					
305—Agriculture	....	..	..	19,62.68	22,94.39
306—Minor Irrigation	..	..	..	13,56.18	14,98.93
307—Soil and Water Conservation	..	..	..	92.32	1,32.39
308—Area Development	..	..	..	7,62.30	7,55.45
309—Food	..	..	..	5,59.81	6,92.83
310—Animal Husbandry	..	..	..	5,70.47	7,88.39
311—Dairy Development	..	..	..	7.20	18,63.32
312—Fisheries	..	..	..	1,63.99	1,87.21
313—Forest	..	..	..	4,75.63	5,88.41
314—Community Development	..	..	..	12,01.05	14,88.53
Total—C(b)—Agriculture and Allied Services	..	..	..	71,51.63	1,02,89.85
(c) Industry and Minerals—					
320—Industries	..	..	..	6,47.63	6,34.79
321—Village and Small Industries	..	..	..	3,64.52	4,18.31
328—Mines and Minerals	..	..	..	17.68	17.93
Total—C(c)—Industry and Minerals	..	..	..	10,29.83	10,71.03

STATEMENT NO. 1—SUMMARY

PART-I—

I—

Receipts	Actuals	
	1976-77	1977-78
(In lakhs of rupees)		
Receipt Heads (Revenue Account)—concl.		
B—Non-Tax Revenue—concl.		
(c) Other Non-Tax Revenue—concl.		
(iii) Economic Services—concl.		
132—Multipurpose River Projects	74.14	79.72
133—Irrigation, Navigation, Drainage and Flood Control Projects	56.90	56.12
135—Forts, Light Houses and Shipping	0.67	0.57
136—Civil Aviation	0.86	0.69
137—Roads and Bridges	87.78	1,08.43
138—Road and Water Transport Services	1,97.78	0.01
139—Tourism	10.56	9.61
144—Other Transport and Communication Services	(y)	..
Total—B(c)(iii)—Economic Services	33,48.91	38,49.88
Total—B(c)—Other Non-Tax Revenue	61,02.46	66,94.52
Total—B—Non-Tax Revenue	70,91.08	77,86.99

(y) Actual receipts Rs. 47 only.

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

Disbursements

Actuals

1976-77 1977-78

(In lakhs of rupees)

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

(d) Water and Power Development—

331—Water and Power Development Services	0.30	
332—Multipurpose River Projects	7,03.41	7,71.41
333—Irrigation, Navigation, Drainage and Flood Control Projects	9,85.25	11,18.50
Total—C(d)—Water and Power Development	16,88.66	18,90.21

(e) Transport and Communications—

335—Ports, Light Houses and Shipping	25.20	29.06
336—Civil Aviation	3.81	3.71
337—Roads and Bridges	20,12.61	21,78.27
338—Road and Water Transport Services	3,13.32	3,79.67
339—Tourism	50.45	79.31
344—Other Transport and Communication Services	60.00	..
Total—C(e)—Transport and Communications	24,65.39	26,70.02
Total—C—Economic Services	1,28,62.22	1,65,67.52

STATEMENT NO. 1—SUMMARY

PART I—

I—

Receipts	Actuals	
	1976-77	1977-78
(In lakhs of rupees)		
Receipt Heads (Revenue Account)—concl'd.		
C—Grants-in-Aid and Contributions—		
160—Grants-in-Aid from Central Government	93,25.38	1,17,21.75(x)
162—States' Share of Union Excise Duties	81,32.77	88,27.31
Total—C—Grants-in-Aid and Contributions	1,74,58.15	2,05,49.06
Total—Receipt Heads (Revenue Account)	6,21,10.91	6,99,26.52

2—Capital, Public**E—Public Debt(y)—**

603—Internal Debt of the State Government	2,17,69.84	4,89,05.54
604—Loans and Advances from the Central Government	1,17,30.84	1,68,58.85
Total	3,35,00.68	6,57,64.39

F—Loans and Advances(z)—

Loans and Advances by the State Government	13,12.88	20,04.70
Total—Consolidated Fund	9,69,24.47	13,76,95.61

(x) Excludes Rs. 2,47.78 lakhs being the value of foodgrains supplied by Government of India under the scheme of "Generating gainful employment opportunities by utilisation of foodgrains" treated as grant to the state Government. Adjustment in the accounts for 1977-78 could not be made for want of full particulars from Government.

OF TRANSACTION—*concl'd.*CONSOLIDATED FUND—*concl'd.*Revenue—*concl'd.*

Disbursements	Actuals	
	1976-77	1977-78
(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 Panchayati Raj Institutions	16,59.99	19,98.39
Total—D—Grants-in-Aid and Contributions	16,59.99	19,98.39
Total—Expenditure Heads (Revenue Account)	5,97,29.72	7,01,08.45
Revenue Deficit (–)/Surplus (+)	+23,81.19	–1,81.93

Debt, and Loans, etc.

Expenditure Heads (Revenue Account)

(Figures for each Major Head are given in Statement No. 2)	81,04.57	77,50.79
Total—Expenditure	6,78,34.29	7,78,59.24
E—Public Debt(y)—		
603—Internal Debt of the State Government	2,05,90.29	3,89,36.57
604—Loans and Advances from the Central Government	57,90.20	94,57.58
Total	2,63,80.49	4,83,94.15
F—Loans and Advances(z)—		
Loans and Advances by the State Government	87,28.23	1,30,35.77
Total—Consolidated Fund	10,29,43.01	13,92,89.16

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

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

STATEMENT NO. 1—SUMMARY

PART II—

Receipts	Actuals	
	1976-77	1977-78
	(In lakhs of rupees)	
800—Contingency Fund	1,90.45	5.05 (w)
Total—Contingency Fund	1,90.45	5.05

PART III—

I—Small Savings, Provident Funds, etc.—

(b) Provident Funds (z)	16,88.63	20,02.54
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J—Reserve Funds—

(a) Reserve Funds bearing interest	0.04	0.16
(b) Reserve Funds not bearing interest	13,47.82	14,48.66

K—Deposits and Advances—

(a) Deposits bearing Interest .. .. .	..	..
(b) Deposits not bearing Interest	2,20,57.32	2,58,43.61
(c) Advances	7,54.84	8,14.48

(w) Represents expenditure met from out of advances from Contingency Fund during earlier years and recouped to the Fund during 1977-78.

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

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

Disbursements	Actuals	
	1976-77	1977-78
(In lakhs of rupees)		
800—Contingency Fund	2.20	70.25 (x)
Total—Contingency Fund	2.20	70.25

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

(b) Provident Funds (z)	7,83.80	10,07.39
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J—Reserve Funds—

(a) Reserve Funds bearing interest
(b) Reserve Funds not bearing interest	8,64.51	9,35.96

K—Deposits and Advances—

(a) Deposits bearing Interest	70.78	1,29.22
(b) Deposits not bearing Interest	2,14,13.45	2,30,87.45
(c) Advances	7,88.96	9,61.55

(x) Represents expenditure met from out of advances from Contingency Fund during the year 1977-78 but not recouped to the Fund till the close of the year.

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

STATEMENT NO. 1—SUMMARY

PART III—

Receipts	Actuals	
	1976-77	1977-78
<i>(In lakhs of rupees)</i>		
I—Suspense and Miscellaneous—		
(b) Suspense	54,36·90	9,77·45
(c) Other Accounts	3,31,88·37	3,36,76·04
(d) Accounts with Governments of foreign countries ..	—0·65	—0·63
(e) Miscellaneous	6,98·40	7,03·91
M—Remittances	2,20,72·36	2,16,73·50
Total—III—Public Account ..	8,72,44·03	8,71,39·72
Total—Receipts	18,43,58·95	22,48,40·38
Opening Cash Balance	—7,26·73	—56,11·80
Grand Total	18,36,32·22	21,92,28·58

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

Disbursements					Actuals		
					1976-77	1977-78	
(In lakhs of rupees)							
L—Suspense and Miscellaneous—							
(b) Suspense	..	..	..	..	56,14.22	27,64.90
(c) Other Accounts	..	..	..	..	3,16,09.25	3,16,52.23
(d) Accounts with Governments of foreign countries				..	—0.81	0.71	
(e) Miscellaneous	..	..	..	..	..	..
M—Remittances	..	..	..	..	2,51,54.65	1,90,95.69
Total—III—Public Account					..	8,62,98.81	8,05,35.10
Total—Disbursements					..	18,92,44.02	21,98,94.51
Closing Cash Balance					..	—56,11.80	—6,65.93(x)
Grand Total					..	18,36,32.22	21,92,28.58

(x) Represents balance as per Government account. This comprises Rs. 19.22 lakhs in treasuries, Rs. —12,95.86 lakhs as Deposits with Reserve Bank and Rs. 6,10.71 lakhs as Remittances in transit. Please also see Explanatory Note 1 below Statement No. 7.

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

1. Receipts from the Government of India: Of the total revenue receipts of Rs. 6,99.27 crores in 1977-78 Rs. 2,66.30 crores were received from the Government of India as shown below

				(In crores of rupees)
(i) Share of net proceeds of taxes on Income other than Corporation Tax	..	..		60.05
(ii) Estate Duty	..	..	..	0.76
(iii) Share of Union Excise Duties	..	..	..	88.27
(iv) Grants in lieu of tax on railway passenger fare	..	..		0.93
(v) Other grants received from the Government of India	..	..		1,16.29
Total				2,66.30

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

Measure	Date of enforcement	Expected yield in 1977-78 (In crores of rupees)
022—Agricultural Income Tax—		
Increase of rate of tax on companies, firms or other Associations of persons and introduction of different rates for domestic and foreign companies	1.4.1977	0.75
030—Stamps and Registration Fees—		
Revision of rates of Stamp Duty on certain instruments ..	1.12.1977	1.00
Revision of rates of registration fees	15.9.1977	0.50
035—Taxes on Immovable property other than agricultural land—		
Introduction of progressive rates of taxation under—		
(i) the West Bengal Multi-Storeyed Building Tax Act, 1975	1.10.1977	} 1.50
(ii) the West Bengal Urban Land Taxation Act, 1976 ..	1.4.1977	
039—State Excise—		
Enhancement of rate of Excise Duty on India made foreign liquor and Ganja and upward revision of pass fee	25.8.1977	3.50

STATEMENT No. 1—SUMMARY OF TRANSACTIONS—*contd.***Explanatory notes—*contd.***2. Taxation changes during the year—*concl'd.*

Measure	Date of enforcement	Expected yield in 1977-78 (In crores of rupees)
040—Sales Tax—		
Imposition of a uniform rate of tax on sales of goods for use directly in manufacture as well as in raising of coal and on sale of containers and packing materials to dealers registered under the Bengal Finance (Sales Tax) Act, 1941 and West Bengal Sales Tax Act, 1954.	10-10-1977	5.25
Levy of tax on purchases made by manufacturers from unregistered dealers, and also in respect of purchases from registered dealers of goods used for manufacture and packing of goods transferred out of West Bengal otherwise than by way of sale both under the Bengal Finance (Sales Tax) Act, 1941 and West Bengal Sales Tax Act, 1954.	10-10-1977	2.60
Enhancement of general rate of last point tax under the Bengal Finance (Sales Tax) Act, 1941.	10-10-1977	2.60
Increase of rate of sales tax on India-made foreign liquor and foreign made foreign liquor.	10-10-1977	0.30
Raising of ceiling rates under the West Bengal Sales Tax Act, 1954 and transfer of several groups of commodities from Bengal Finance (Sales Tax) Act, 1941, to West Bengal Sales Tax Act, 1954, for taxation at first point with changes in rates.	1-9-1977	0.90
Enhancement of rate of lubricating oil sold to manufacturers and others.	1-9-1977	0.60
Withdrawal of exemption on sales of tea at Calcutta and Siliguri Tea Auctions.	1-9-1977	0.45
041—Taxes on Vehicles—		
Increase of rate of motor vehicles tax on individually owned as well as company owned motor cars.	1-12-1977	0.25
045—Other Taxes and Duties on Commodities and Services—		
Levy of an additional surcharges on the exhibition of coloured films on a graded basis depending on value of tickets.	17-10-1977	2.50

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

3. **Revenue Receipts :** The increase of Rs. 78.16 crores in revenue receipts from Rs. 6,21.11 crores in 1976-77 to Rs. 6,99.27 crores in 1977-78 was mainly under :

Major heads of account	Actuals		Increase
	1976-77	1977-78	
	(In crores of rupees)		
029—Land Revenue—			
Increase was mainly due to more receipts on account of cess collection and royalties from mines and minerals.	12.84	21.21	8.37
039—State Excise—			
Increase occurred mainly under receipts from duties on country spirits due to normal growth.	26.44	31.86	5.42
040—Sales Tax—			
Increase was mainly due to additional taxation measures from time to time.	1,82.47	1,98.02	15.55
043—Taxes and Duties on Electricity—			
Increase was mainly due to better collection.	13.96	17.22	3.26
111—Dairy Development—			
Increase was due to opening of revenue account of departmental milk supply scheme.	0.64	15.39	14.75
160—Grants-in-aid from Central Government—			
Increase was mainly due to more receipts on account of non-Plan statutory grants and block grants for State Plan Schemes.	93.25	1,17.22	23.97
162—States' share of Union Excise Duties—			
Increase was due to receipt of a larger amount as States' share of net proceeds.	81.33	88.27	6.94

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

4. **Expenditure on Revenue Account** : The increase of Rs. 1,03,79 crores in expenditure on revenue account from Rs. 5,97.30 crores in 1976-77 to Rs. 7,01.09 crores in 1977-78 was mainly under :

Major heads of account	Actuals		Increase
	1976-77	1977-78	
	(In crores of rupees)		
229—Land Revenue—			
Increase was mainly due to rise in the cost of establishment.	10.99	13.00	2.01
249—Interest Payments—			
Increase was mainly due to higher interest liability on account of increase in internal debt.	64.42	72.93	8.51
255—Police—			
Increase was mainly due to normal rise in the cost of establishment.	47.31	54.96	7.65
266—Pensions and other Retirement Benefits—			
Increased expenditure on account of family pension.	8.95	11.52	2.57
277—Education—			
Increase was mainly due to more payment of assistance to non-Government primary and secondary schools due to introduction of salary deficit scheme.	1,30.14	1,50.53	20.39
280—Medical—			
Increase was mainly due to more payments on account of dietary and other charges in connection with medical relief.	53.55	60.26	6.71
282—Public Health, Sanitation and Water Supply—			
Increase was mainly due to more payments on account of accelerated programmes for supply of water in rural areas.	14.06	17.98	3.92
284—Urban Development—			
Increase was mainly due to more assistance to local bodies and C.M.D.A. for payment of dearness concession to employees and implementation of other special programmes.	11.75	22.03	10.28

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
	1976-77	1977-78	
(In crores of rupees)			
288—Social Security and Welfare—			
Increase was mainly due to more expenditure on Tribal Areas Sub-Plan and other schemes for family and child welfare and rehabilitation of displaced persons.	22.03	26.56	4.53
305—Agriculture—			
Increase was mainly due to more expenditure on schemes for land reforms drought prone areas programme and agricultural education.	19.63	22.94	3.31
310—Animal Husbandry—			
Increase was mainly due to more expenditure on cattle development.	5.70	7.88	2.18
311—Dairy Development—			
Increase was mainly due to opening of departmental revenue account of milk supply schemes during the year.	0.07	18.63	18.56
314—Community Development—			
Increase was mainly due to more assistance to Panchayati raj institutions.	12.01	14.89	2.88

STATEMENT No. 2—CAPITAL OUTLAY

Progressive Capital Outlay to end of 1977-78

Major head of account	Expenditure up to 1976-77	Expenditure during 1977-78	Total
1	2	3	4
<i>(In lakhs of rupees)</i>			
A—Capital Account of General Services—			
459—Capital Outlay on Public Works ..	21,52.93	3,05.19	24,58.12
465—Capital Outlay on other Administrative Services	53.85	..	53.85
Total—A—Capital Account of General Services ..	22,06.78	3,05.19	25,11.97
B—Capital Account of Social and Community Services—			
477—Capital Outlay on Education, Art and Culture	12,79.96	66.77	13,46.73
480—Capital Outlay on Medical	39,71.22	7,78.48	47,49.70
481—Capital Outlay on Family Welfare ..	1,56.15	3.56	1,59.71
482—Capital Outlay on Public Health, Sanitation and Water Supply	1,01.21	2.76	1,03.97
483—Capital Outlay on Housing	66,75.70	2,52.78	69,28.48
484—Capital Outlay on Urban Development ..	10,61.46	1.91	10,63.37
485—Capital Outlay on Information and Publicity	38.64	44.75	83.39
488—Capital Outlay on Social Security and Welfare	21,99.15	74.62	22,73.77
495—Capital Outlay on Other Social and Community Services	2,73.98	10.36	2,84.34
Total—B—Capital Account of Social and Community Services	1,57,57.47	12,35.99	1,69,93.46
C—Capital Account of Economic Services—			
(a) Capital Account of General Economic Services—			
498—Capital Outlay on Co-operation ..	22,13.84 (x)	6,96.87	29,10.71
500—Investments in General Financial and Trading Institutions	64.11	8.75	72.86
504—Capital Outlay on Other General Economic Services	47,42.69	2,18.26	49,60.95
Total—(a)—Capital Account of General Economic Services	70,20.64 (x)	9,23.88	79,44.52

(x) Increased by Rs. 66.61 lakhs due to allocation of Pre-1974-75 Outlay not allocated up to the accounts for 1976-77 under major heads 521, 526 and 528.

STATEMENT No. 2—CAPITAL OUTLAY—*contd.*Progressive Capital Outlay to end of 1977-78—*contd.*

Major head of account	Expenditure up to 1976-77	Expenditure during 1977-78	Total
1	2	3	4
(In lakhs of rupees)			
C—Capital Account of Economic Services—<i>contd.</i>			
(b) Capital Account of Agriculture and Allied Services—			
505—Capital Outlay on Agriculture ..	9,39.10	1,15.94	10,55.04
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development	59,79.88	8,57.81	68,37.69
509—Capital Outlay on Food ..	-17,36.26 (z)	50.80	-16,85.46 (z)
510—Capital Outlay on Animal Husbandry ..	5,21.44	1,24.57	6,46.01
511—Capital Outlay on Dairy Development ..	42,15.08	52.35	42,67.43
512—Capital Outlay on Fisheries ..	1,19.27	28.62	1,47.89
513—Capital Outlay on Forests ..	33.14	25.00	58.14
514—Capital Outlay on Community Development	3,93.44	37.56	4,31.00
Total—(b)—Capital Account of Agriculture and Allied Services	1,04,65.09	12,92.65	1,17,57.74
(c) Capital Account of Industry and Minerals—			
520—Capital Outlay on Industrial Research and Development	30,81.14	7.73	30,88.87
521—Capital Outlay on Village and Small Industries	6,47.49 (v)	1,62.80	8,10.29
522—Capital Outlay on Machinery and Engineering Industries	91.69	..	91.69
523—Capital Outlay on Petroleum, Chemicals and Fertilisers Industries	36.95	16.69	53.64
525—Capital Outlay on Telecommunication and Electronics Industries	30.00	25.00	55.00
526—Capital Outlay on Consumer Industries ..	5,63.34 (w)	74.92	6,38.26
528—Capital Outlay on Mining and Metallurgical Industries	0.91 (x)	..	0.91
530—Investments in Industrial Financial Institutions	3,55.17	55.00	4,10.17
Total—(c)—Capital Account of Industry and Minerals	48,06.69 (y)	3,42.14	51,48.83

(t) Actual expenditure Rs. 327 only.

(u) Actual expenditure Rs. 338 only.

(v) Decreased by Rs. 0.80 lakh. Please see note (x) prepage.

(w) Decreased by Rs. 65.62 lakhs. Please see note (x) prepage.

STATEMENT No. 2—CAPITAL OUTLAY—*contd.***Progressive Capital Outlay to end of 1977-78—*contd.***

Major head of account	Expenditure up to 1976-77	Expenditure during 1977-78	Total
1	2	3	4
<i>(In lakhs of rupees)</i>			
C—Capital Account of Economic Services—<i>concd.</i>			
(d) Capital Account of Water and Power Development—			
532—Capital Outlay on Multipurpose River Projects	1,92,01.12	13,27.13	2,05,28.25
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects	83,53.68	14,41.78	97,95.46
534—Capital Outlay on Power Projects ..	1,28.14	..	1,28.14
Total—(d)—Capital Account of Water and Power Development	2,76,82.94	27,68.91	3,04,51.85
(e) Capital Account of Transport and Communications—			
535—Capital Outlay on Ports, Lighthouses and Shipping	..	(t)	(u)
537—Capital Outlay on Roads and Bridges ..	98,07.45	7,46.88	1,05,54.33
538—Capital Outlay on Road and Water Transport Services	10,36.50	1,12.15	11,48.65
544—Capital Outlay on Other Transport and Communications Services	60.63	23.00	83.63
Total—(e)—Capital Account of Transport and Communications	1,09,04.58	8,82.03	1,17,86.61
Total—C—Capital Account of Economic Services ..	6,08,79.94	62,09.61	6,70,89.55
Total ..	7,88,44.19	77,50.79	8,65,94.98

(x) Decreased by Rs. 0.19 lakh. Please see note (x) prepage.

(y) Decreased by Rs. 66.61 lakhs, vide notes (v), (w) and (x) above.

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

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

Notes—(1) The financial results of schemes, the expenditure on which has been recorded under 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 1977-78 Government invested Rs. 12,42.19 lakhs in Statutory Corporations (Rs. 49.70 lakhs), Government Companies (Rs. 4,69.00 lakhs), Banks (Rs. 3.75 lakhs), Joint Stock Company (Rs. 14.00 lakhs) and Co-operative Institutions (Rs. 7,05.74 lakhs). The total investment of Government in the share capital and debentures of different concerns at the end of 1975-76, 1976-77 and 1977-78 was Rs. 50,54.59 lakhs, Rs. 60,29.87 lakhs and Rs. 72,75.06(a) lakhs and the dividend/interest received therefrom was Rs. 9.81 lakhs, Rs. 16.18 lakhs and Rs. 17.91 lakhs respectively. Further details are given in Statement No. 14 and Appendix I

(3) (a) A summary of the financial results of the working of departmentally managed Government undertakings as disclosed by the latest available *pro forma* accounts 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 510—Capital Outlay on Animal Husbandry	1974-75	10,31.71	-3,82.95	37.12
Government Saw Mills, Siliguri	313—Forests	.. 1976-77	22.32	+3.06	13.71

(b) 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 1977-78
Silk Reelers' Co-operative and Allied Organisation	320—Industries	.. 1956-57 to 1977-78
Industrial Estates, Kalyani	.. 321—Village and Small Industries	1956-57 to 1977-78
Industrial Estates, Baruipur	.. Ditto ..	.. 1958-59 to 1977-78
Oriental Gas Company's Undertakings	320—Industries and 520—Capital Outlay on Industrial Research and Development	.. 1960-61 to 1977-78
Brooklyn Ice Plant and Cold Storage	305—Agriculture	.. 1965-66 to 1967-68

(a) Increased by Rs. 3.00 lakhs to include certain investments not included up to the accounts for 1976-77.

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

Name of the scheme/undertaking	Major head and which accounted for	Years for which accounts are due
1	2	3
Integrated Scheme for Training-cum-Production Centre for Wood Industries at Durgapur, Kalyani and Siliguri	320—Industries	.. 1965-66 to 1977-78
Surgical Instruments Servicing Station, Baruipur	320—Industries	.. 1969-70 to 1977-78
Central Engineering Organisation, Howrah	320—Industries	.. 1972-73 to 1977-78
Directorate of Brick Production—Manual Scheme excluding Durgapur unit	526—Capital Outlay on Consumer Industries 320—Industries	1975-76 to 1977-78
Directorate of Cinchona and Medicinal Plants	320—Industries	.. 1969-70 to 1977-78
Schemes for Production of Shark Liver Oil, Fishmeal, etc., Calcutta	312—Fisheries	.. 1976-77 to 1977-78
Directorate of Brick Production—Mechanised Brick Factory at Palta	526—Capital Outlay on Consumer Industries 320—Industries	1975-76 to 1977-78

STATEMENT No. 3—FINANCIAL RESULTS

Name of Project	Capital Outlay during the year		
	Direct	Indirect	Total
1	2	3	4
(Figures in lakhs,			
I. Irrigation Projects (Commercial)—			
Midnapore Canal .. .. .	..	..	..
Damodar Canal .. .. .	..	..	..
II. Navigation Projects (Commercial)—			
Hijli Tidal Canal .. .. .	..	..	..
Eastern Canal .. .. .	..	..	..
III. Drainage Projects (Commercial)—			
Sonarpur-Arapanch Drainage Scheme ..	0.75	0.01	0.76
Bagjola-Ghuni-Jatragachi Drainage Scheme	1.68	0.02	1.70
IV. Multipurpose River Projects—			
Mayurakshi Reservoir Project ..	70.98	0.82	71.80
Grand Total ..	73.41	0.85	74.26

OF IRRIGATION WORKS—*contd.*

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	4.39	..	4.39
1,28.19	1.61	1,29.80	15.93	..	15.93
25.51	0.63	26.14	0.01	..	0.01
21.82	0.39	22.21	0.77	..	0.77
1,30.83	1.14	1,31.97	..	..	..
98.93	0.85	99.78	..	..	..
19,30.88	18.66	19,49.04	68.39	..	68.39
24,18.73	25.13	24,43.86	89.49	..	89.49

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
(Figures in lakhs)					
I. Irrigation Projects (Commercial)—					
Midnapore Canal	4.39	13.74	0.13	13.87
Damodar Canal	15.93	8.57	0.09	8.66
II. Navigation Projects (Commercial —					
Hijli Tidal Canal	0.01	1.70	0.02	1.72
Eastern Canals	0.77	9.73	0.10	9.83
III. Drainage Projects (Commercial)—					
Sonarpur-Arapanch Drainage Scheme	1.90	0.02	1.92
Bagloa-Ghuni-Jatragachi Drainage Scheme	1.26	0.01	1.27
IV. Multipurpose River Projects—					
Mayurakshi Reservoir Project	68.39	1,56.64	1.08	1,57.72
Grand Total	89.49	1,93.54	1.45	1,94.99

Note—Financial results of schemes costing Rs. 15 lakhs and more have only been included.

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 rupees)</i>				
- 9.48	- 11.15	5.61	- 15.09	- 17.77
+ 7.27	+ 5.60	8.65	- 1.38	- 1.06
- 1.71	- 6.53	1.72	- 3.43	- 13.12
- 9.06	- 40.79	1.47	- 10.53	- 47.41
- 1.92	- 1.45	7.30	- 9.22	- 6.99
- 1.27	- 1.27	6.01	- 7.28	- 7.30
- 89.33	- 4.58	1,27.13	- 2,16.46	- 11.11
- 1,05.50	4.31	1,57.89	- 2,63.39	- 10.78

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 as the net revenue (gross revenue less working expenses), derived from each work on the expiry of ten years from the date of closure of the construction estimates covers or does not cover the prescribed annual interest charges on capital invested.

The rate of interest prescribed for different years 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—4½ per cent

The productivity test involves certain *proforma* adjustments which do not appear in Government accounts. If a work classed as productive fails to yield the prescribed return, for three successive years it is transferred to the unproductive class. Similarly if a work classed as unproductive succeeds in yielding for three successive years the prescribed return, it is transferred to the productive class.

There was no productive work in the State at the end of 1977-78.

Of the seven schemes shown in the statement, the revenue receipts of Damodar Canal could cover only 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. 2,63.39 lakhs or 10.78 per cent on the capital outlay of Rs. 24,43.86 lakhs.

The revenue realised from these seven schemes during 1977-78 was Rs. 89.49 lakhs.

STATEMENT No. 4—DEBT POSITION

(i) Statement of Borrowings

Nature of Borrowings	Balance on 1st April 1977	Receipts during the year	Repay- ments during the year	Balance on 31st March 1978	Increase(+) decrease(-) during the year
(In crores of rupees)					
I—Internal Debt of the State Government	1,80.58	4,89.05	3,89.36	2,80.27	+99.69
II—Loans and Advances from the Central Government	10,09.05	1,68.59	94.58	10,83.06	+74.01
Total—Public Debt ..	11,89.63	6,57.64	4,83.94	13,63.33	+1,73.70
III—Small Savings, Provident Funds, etc.—Provident Funds—					
State Provident Funds ..	67.50	20.03	10.07	77.46	+9.96
Total—Small Savings, Provident Funds, etc.	67.50	20.03	10.07	77.46	+9.96
Grand Total ..	12,57.13	6,77.67	4,94.01	14,40.79	+1,83.66

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. 14,87.27 lakhs bearing 6 per cent interest was raised at a discount of 50 paise per one hundred rupees. This loan is redeemable at par in August 1987.

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 arrangements 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 1977-78 are given below :

	Balance on 1st April 1977	Addition during the year	Withdrawal during the year	Balance on 31st March 1978
(In crores of rupees)				
Depreciation Fund ..	20.06	2.08	1.60	20.54
Sinking fund ..	52.38	6.91	5.44	53.85

Out of the total balance in the funds Rs. 8.83 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. 2.60 crores.

STATEMENT No. 4—DEBT POSITION—*contd.*(i) Statement of Borrowings—*contd.*Explanatory Notes—*contd.*

2. **Ways and means advances from the Reserve Bank of India :** Under an agreement with the Reserve Bank of India, the State Government has to maintain with the Bank daily a minimum balance of Rs. 1 crore. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ways and means advance/overdraft from the Bank. At the end of 1976-77, Rs. 4.77 crores were outstanding as ways and means advance. During 1977-78 Rs. 25.14 crores were taken from the Bank as ways and means advance and Rs. 16.21 crores were paid towards repayment of ways and means advances along with interest of Rs. 0.96 crore. During 1977-78 overdrafts aggregating Rs. 4.43.10 crores were availed of and Rs. 3.63.89 crores were paid towards repayment of overdrafts along with interest of Rs. 5.36 crores.

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—

During 1977-78 loans to the extent of Rs. 1,68.59 crores were received by the State Government from the Government of India and Rs. 94.58 crores were paid towards repayment of loan along with interest of Rs. 50.43 crores.

Further details of loans are given in Statement No. 17.

The extent to which payment of interest on loans taken from the Government of India had become overdue on 31st March 1978 are given below :—

Class of loan	Amount overdue as interest
	(In lakhs of rupees)
Loans for Central Plan Schemes	9.41
Loans for Centrally Sponsored Plan Schemes	0.33
Total	9.74

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 Schemes 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 have 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

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

Government have repaid Rs. 0.96 lakh on account of one-half of the principal of the loan recovered from the beneficiaries. Out of Rs. 36.11 lakhs shown as paid against consolidated rehabilitation/scholarship loans in Statement No. 17, Rs. 35.15 lakhs relate to remission of rehabilitation loans adjusted during the year.

Rupees 40.00 crores were received by the State Government from the Government of India during 1977-78 as Ways and Means Advance for Plan Schemes. This amount was repaid in full during the year.

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 1977-78 was Rs. 1,76.74 crores as given below (further details are given in the Statement Nos. 16 and 19) :

	Balance on 1st April 1977	Receipts during the year	Repay- ments during the year	Balance on 31st March 1978	Net Increase(+) / decrease(-) during the year
(In crores of rupees)					
Interest bearing obligations, such as depreciation reserve fund of commercial undertakings, etc.	6.66	(x)	1.29	5.37	- 1.29
Non-interest bearing obligations, such as deposits of local funds civil deposits, other earmarked funds, etc.	1,47.68	2,72.92	2,49.23	1,71.37	+ 23.69
Total	1,54.34	2,72.92	2,50.52	1,76.74	+ 22.40

(x) Actual receipts Rs. 16,500 only.

STATEMENT No. 4—DEBT POSITION—concl'd.

Explanatory Notes—concl'd.

(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 1976-77 and 1977-78 are shown below:

	1976-77	1977-78	Increase(+) decrease(-) during the year
	(In crores of rupees)		
Gross debt and other obligations outstanding at the end of the year	14,11.47	16,17.53	+2,06.06
(i) Interest paid by the Government—			
(a) On public debt and provident funds ..	63.27	71.89	+8.62
(b) On other obligations	1.15	1.04	-0.11
	64.42	72.93	+8.51
(ii) Deduct—			
(a) Interest received on loans and advances given by Government	0.67	1.16	+0.49
(b) Interest realised on investment of cash balances	0.07	..	-0.07
(iii) Net amount of interest charges	63.68	71.77	+8.09
Percentage of gross interest "Item (i)" to total revenue receipts	10.37	10.43	+0.06
Percentage of net interest "Item (iii)" to total revenue receipts	10.25	10.26	+0.01

There were, in addition, certain other receipts and adjustments (Rs. 9.58 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. 62.19 crores (8.89 per cent of the revenue).

Government also received during the year Rs. 0.18 crore as dividend on investments in commercial undertakings, etc.

(b) Appropriation for reduction or avoidance of debt :

	1976-77	1977-78	Increase(+) decrease(-) during the year
	(In crores of rupees)		
Contribution to Sinking Funds	9.10	8.39	-0.71

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 rate and deficits on irrigation, power and flood control. Interest due to Government at the close of the year 1977-78 was Rs. 48.83 crores.

STATEMENT No. 5—LOANS AND ADVANCES BY STATE GOVERNMENT

(i) Statement of loans and advances:

Class of loans and advances	Balance on 1st April 1977	Paid during the year	Repaid during the year	Balance on 31st March 1978	Net addition during the year
<i>(In crores of rupees)</i>					
Loans for Social and Community Services.	1,73.40	29.16	5.71	1,96.85	+23.45
Loans for Economic Services—					
General Economic Services ..	20.99	6.51	3.00	24.50	+3.51
Agriculture and Allied Services	45.33	4.49	0.97	48.85	+3.52
Industry and Minerals ..	81.83	11.81	3.10	90.54	+8.71
Water and Power Development	1,30.52	53.39	..	1,83.91	+53.39
Transport and Communications	79.58	17.82	..	97.40	+17.82
Loans to Government Servants	8.24	7.18	7.27	8.15	-0.09
Loans for miscellaneous purposes	0.05	..	(x)	0.05	..
Total ..	5,39.94	1,30.36	20.05	6,50.25	+1,10.31

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

(x) Actual repayment Rs. 4,174 only.

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. 55,88.17 lakhs (Principal Rs. 39,23.73 lakhs, interest Rs. 16,64.44 lakhs) was overdue against those loans at the end of 1977-78 as given below :

Sl. no.	Name of borrower	Number of loans	Amount overdue			Earliest period to which the arrears relate
			Principal	Interest	Total	
(In lakhs of rupees)						
1.	Statutory Corporations, Boards and Government Companies,	206	15,96.34	9,66.37	25,62.71	1967-68
2.	Municipalities, Zilla Parishads and Anchal Panchayats,	688	4,52.27	1,48.52	6,00.79	1952-53
3.	Calcutta Corporation ..	42	2,92.41	2,14.35	5,06.76	1974-75
4.	Calcutta Improvement Trust	24	5.94	4.96	10.90	1970-71
5.	Howrah Improvement Trust	9	2.87	19.52	22.39	1968-69
6.	Calcutta Metropolitan Deve- lopment Authority,	3	1,44.80	1,19.72	2,64.52	1971-72
7.	Calcutta Tramways, Co. Ltd.	126	13,94.32	1,75.48	15,69.80	1968-69
8.	Educational institutions ..	137	34.78	15.52	50.30	1957-58
Total ..		1,235	39,23.73	16,64.44	55,88.17	

Information about arrears in recovery of loans and advances the detailed accounts of which are maintained by departmental officers has not been received (February, 1979).

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

(iii) **Repayment of loans by Statutory Corporations, etc. :** The terms and conditions of repayment of Rs. 4,07,37.47 lakhs paid as loans to Statutory Corporations, Government Companies, 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
(In lakhs of rupees)				
1.	West Bengal State Electricity Board ..	149	1,68,18.34	1955-56 to 1977-78
2.	Calcutta State Transport Corporation ..	248	48,29.40	1960-61 to 1977-78
3.	West Bengal Development Corporation (in liquidation)	31	4,09.84	1956-57 to 1965-66
4.	West Bengal Ceramic Development Corporation Ltd.	7	33.20	1976-77 to 1977-78
5.	Howrah Improvement Trust ..	15	1,66.25	1965-66 to 1969-70
6.	Calcutta Corporation	1	2.66	1969-70
7.	West Bengal Industrial Development Corporation	7	3,08.37	1971-72 to 1977-78
8.	North Bengal State Transport Corporation	126	8,39.14	1961-62 to 1977-78
9.	West Bengal Small Industries Corporation Ltd.	3	62.38	1971-72 to 1977-78
10.	Calcutta Improvement Trust ..	9	48.53	1966-67 to 1969-70
11.	West Bengal Financial Corporation ..	11	46.87	1955-56 to 1974-75
12.	Municipalities	9	3.80	1968-69 to 1973-74
13.	Westinghouse Saxby Farmer Ltd. ..	6	1,68.00	1976-77 to 1977-78
14.	Inchek Tyres Ltd.	1	5.00	1976-77
15.	Calcutta Metropolitan Development Authority	66	1,15,14.00	1970-71 to 1977-78
16.	Electro-Medical and Allied Industries Ltd.	21	1,52.75	1970-71 to 1977-78
17.	National Sugar Mills Ltd. (in liquidation)	1	1.68	1976-77

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

(iii) Repayment of loans by Statutory Corporations etc.—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>	
18.	West Bengal State Leather Industries Development Corporation Ltd.	1	25.00	1976-77
19.	Durgapur Projects Ltd.	29	40,60.97	1962-63 to 1977-78
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	13	90.00	1975-76 to 1977-78
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.	5	40.81	1973-74 to 1977-78
26.	West Bengal Tea Development Corporation	1	5.00	1977-78
27.	Durgapur State Transport Corporation ..	100	2,56.56	1973-74 to 1977-78
28.	Calcutta Tramways Company Ltd. ..	17	1,16.35	1974-75 to 1976-77
29.	Abrasives and Castings Ltd. ..	12	1,15.00	1974-75 to 1977-78
30.	Basumati Corporation	12	46.23	1975-76 to 1977-78
31.	Engel India "	2	7.75	1977-78
32.	Gluconate Ltd.	5	17.06	1976-77 to 1977-78
33.	National Textile Corporation (West Bengal, Assam, Bihar and Orissa) Ltd.	5	1,69.70	1975-76 to 1977-78
34.	Messrs Bengal Laxmi Cotton Mills Ltd.	1	54.81	1977-78
35.	Great Eastern Hotel	9	56.25	1975-76 to 1977-78
36.	Messrs India Belting and Cotton Mills ..	2	3.00	1977-78
Total ..		1,036	4,07,37.47	

**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 1978
(i) Loans, debentures, bonds, etc., raised by—				
1. Statutory Corporations and Boards	..	..	3,29,93.99	3,03,13.73
2. Government Companies	..	..	21,26.00	19,81.52 (x)
3. Joint Stock Companies..	..	..	1,19.73	1,19.73
4. Co-operative Banks and Institutions	..	..	1,20,21.20 (x)	39,56.27 (x)(y)
Total			4,72,60.92	3,63,71.25

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 1978 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	99,00.00	99,00.00
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(iii) West Bengal State Electricity Board—

(d) Guarantee for repayment of principal of loans from Banks for energisation of shallow tubewells	4,22.40	1,38.03
(e) Guarantee for repayment of principal and payment of interest in respect of loans raised	1,28,15.00	1,28,15.00
(f) Guarantee for repayment of principal and payment of interest at stipulated rates in respect of loans from Rural Electrification Corporation	66,73.57	58,62.88

(x) Complete particulars are awaited from departmental officers.

(y) The amount represents sums guaranteed outstanding as on 31st December 1977

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

(In lakhs of rupees)

Public or other body for which guarantee has been given and brief nature of the guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on the 31st March 1978
1. Statutory Corporations and Boards (7)—concl'd.		
(iii) West Bengal State Electricity Board—concl'd.		
(g) Guarantee for repayment of principal and payment of interest of credit facilities through Industrial Development Bank of India's bills re-discounting scheme	14,00.00	6,24.50
(iv) Calcutta State Transport Corporation—		
(h) Guarantee for repayment of principal and payment of interest from Banks and Industrial Development Bank	8,03.44	96.14
(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	82.00	37.81
(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	2,65.34	2,10.80
(vii) Durgapur State Transport Corporation—		
(l) Guarantee for payment of loans from the Industrial Development Bank	12.24	8.57
Total—Statutory Corporations and Boards ..	3,29,93.99	3,03,13.73
2. Government Companies (8)—		
(i) Kalyani Spinning Mills Ltd.—		
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	1,50.00	53.09

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

(In lakhs of rupees)

Public or other body for which guarantee has been given and brief nature of the guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on the 31st March 1978
2. Government Companies (8)—<i>concl'd.</i>		
(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	13,20.00	13,20.00
(iv) West Bengal Sugar Industries Development Corporation Ltd.—		
Guarantee for repayment of loans from Banks	1,12.00	1,12.00
(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	25.00	(x)
(viii) West Bengal Essential Commodities Supply Corporation Ltd.—		
Guarantee for repayment of Bank loan	40.00	17.43
Total—Government Companies	21,26.00	19,81.52
3. Joint Stock Companies (24)—		
(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 Containers & Closures Ltd.—		
Guarantee for repayment of loan given by Rehabilitation Corporation Ltd. for payment of arrear dues of sales tax	0.10	0.10
(iv) Messrs Automotive Enterprises Ltd.—		
Guarantee for repayment of loan for payment of arrear dues of sales tax	0.03	0.03

(x) Information is awaited from departmental officers.

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

(In lakhs of rupees)

Public or other body for which guarantee has been given and brief nature of the guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on the 31st March 1978
3. Joint Stock Companies (24)—<i>contd.</i>		
(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
(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

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

(In lakhs of rupees)

Public or other body for which guarantee has been given and brief nature of the guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on the 31st March 1978
3. Joint Stock Companies (24)—<i>concl'd.</i>		
(xvi) Inchek Tyres Ltd.—		
Guarantee for repayment of working capital advanced by Bank and Rehabilitation Corporation Ltd.	1.26	1.26
(xvii) National Rubber Manufactures Ltd.—		
Guarantee for repayment of working capital advanced by Bank	35.00	35.00
(xviii) Mayurakshi 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) Messrs. Aluminium Manufacturing Co. Ltd.—		
Guarantee for repayment of loan given by Rehabilitation Corporation Ltd. for payment of arrear dues of sales tax	0.10	0.10
(xx) Messrs. Mohini Mills Ltd.—		
Guarantee for repayment of loan given by Rehabilitation Corporation Ltd. for payment of arrear Provident Fund dues	0.10	0.10
(xxi) Messrs. Sri Durga Cotton Mills Ltd.—		
Guarantee for repayment of loan given by Rehabilitation Corporation Ltd. for payment of arrear provident fund dues	0.01	0.01
(xxii) Messrs Bharat Electrical Industries (P) Ltd.—		
Guarantee for repayment of loan given by Rehabilitation Corporation Ltd. for payment of arrear dues of sales tax	0.20	0.20
(xxiii) Messrs. Indian Rubber Manufactures Ltd.—		
Guarantee for repayment of loan given by Rehabilitation Corporation Ltd. for payment of arrear dues of sales tax	0.10	0.10
(xxiv) Messrs. India Machinery Co. Ltd.—		
Guarantee for repayment of loan given by Rehabilitation Corporation Ltd. for payment of arrear dues of sales tax	0.10	0.10
Total—Joint Stock Companies	1,19.73	1,19.73

During the year Rs. 54.81 lakhs were paid by the Government as a result of guarantee given in favour of Messrs. Bengal Luxmi Cotton Mills Ltd.

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

(In lakhs of rupees)

Public or other body for which guarantee has been given and brief nature of the guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on the 31st March 1978
4. Co-operative Banks and Institutions—		
(i) Co-operative Banks (3)—		
(a) Guarantee for repayment of debentures issued and payment of interest thereon	15,12.83	12,34.63
(b) Guarantee for granting loans for advancing clean cash credit for financing rationing scheme	3.00	2.85
(c) Guarantee for granting loans for running co-operative rice mills	40.00	2.02
(d) Short-term credit facilities provided by the Reserve Bank for seasonal agricultural operation	84,00.00	18,17.43
(ii) Taxi-drivers Co-operative Societies (3)—		
Guarantee for repayment of loans and overdrafts and payment of interest thereon	7.20	4.10
(iii) Consumer's Co-operative Societies (1)—		
Guarantee for repayment of loans and payment of interest thereon	12.00	10.42
(iv) Co-operative Cold Storage (1)—		
Guarantee of loan for construction of cold storages	2.00	2.00
(v) Housing Finance Co-operative Society (1)—		
Guarantee for repayment of long-term loans and payment of interest thereon	6,10.00	5,68.02
(vi) 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
(vii) 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	1,20,21.20 (x)	39,56.27 (x)(y)

(x) Complete particulars are awaited from departmental officers.

(y) The amount represents sums guaranteed outstanding as on 31st December 1977.

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

As on 1st April 1977 As on 31st March 1978

(In lakhs of rupees)

(A) General Cash Balances—

(1) Cash in Treasuries	26.71	19.22
(2) Deposits with Reserve Bank	-56,92.26	-12,95.86
(3) Remittances in transit	53.75	6,10.71
Total	-56,11.80	-6,65.93

(4) Add—Investments held in the “Cash Balance Investment Account”	13.11	13.11
Total—(A)	-55,98.69	-6,52.82

(B) Other Cash Balances and Investments—

(1) Cash with departmental officers	1,91.47	2,78.57
(2) Permanent advance for contingent expenditure with departmental officers	26.88	26.43
(3) Investment of earmarked funds	12,72.96	9,12.76 (x)
Total—(B)	14,91.31	12,17.76

Total—(A) and (B)	-41,07.38	5,64.94
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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 1978. There was a difference of Rs. 78,53.86 lakhs between the figure of ‘Deposits with Reserve Bank’ reflected in the accounts (Rs. -12,95.86 lakhs) and that intimated by the Reserve Bank of India (Rs. -91,49.72 lakhs). After reconciliation the difference of Rs. 42.89 lakhs now remains to be reconciled (October 1978).

(x) 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. 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 1977-78 were fixed at Rs. 10 crores. 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 1977-78 were fixed at Rs. 3.70 crores.

During the year 1977-78 both the advances carried interest at the rates indicated below :

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 1977-78 the Bank Rate 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 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 25,14.00 lakhs were taken as ways and means advances from the Bank out of which Rs. 16,21.00 lakhs were repaid during the year along with interest of Rs. 95.79 lakhs. Rs. 4,43,10.22 lakhs were taken as overdrafts during the year and Rs. 3,63,89.60 lakhs were repaid along with interest of Rs. 5,36.68 lakhs (including Rs. 4.12 lakhs on account of the previous year, as interest).

At the close of the year there was no undischarged liability on account of interest on overdrafts.

3. The balances under the head 'Remittances in transit' represent remittances between treasuries and currency chests remaining unadjusted on the 31st March 1978.

4. The investments held in the Cash Balance Investment Account were wholly in the Government of India securities. No investment was made from Cash Balance Investment Account during the year.

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 1978—

Debit balance	Sector of the General Account	Name of account	Credit balance
Rs.			Rs.
Consolidated Fund—			
9,03,09,25,832	A to D and Part of L	Government Account	
	E	Public Debt	13,63,33,40,548
6,50,24,73,329	F	Loans and Advances	
Contingency Fund—			
		Contingency Fund	4,29,74,497
Public Account—			
	I	Small Savings, Provident Funds, etc. ..	77,45,30,265
	J	Reserve Funds—	
		(i) Reserve Funds bearing interest ..	46,01,978
		(ii) Reserve Funds not bearing interest—	
		Gross balance	77,22,32,188
9,12,76,019	..	Investments	
	K	Deposits and Advances—	
		(i) Deposits bearing Interest	4,91,12,701
		(ii) Deposits not bearing Interest ..	1,03,27,09,107
10,05,32,744	..	(iii) Advances	
	L	Suspense and Miscellaneous—	
17,41,60,055	..	(i) Suspense	
		(ii) Other Accounts—	
13,10,782	..	Investments	
		Other Items (net)	61,16,89,484
14,36,858	..	(iii) Accounts with Governments of foreign countries	
	M	Remittances—	
1,30,38,85,410		(i) Money orders, Remittances and adjustments between the officers rendering accounts to the same Accountant-General, etc. and other Remittances (net)	
		(ii) Inter-Government Adjustment Accounts	21,82,17,317
	N	Cash Balance (Closing)	6,65,92,944
<u>17,20,60,01,029</u>			<u>17,20,60,01,029</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 III 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 IV.

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

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 and 1976-77. 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 result of all such transactions so that after adding thereto the balance 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 1977-78 given below will show how the net amount at the end of the year has been arrived at :

Dr.	Details	Cr.
Rs.		Rs.
8,30,80,44,659	A—Amount at the debit of Government account on 1st April 1977	
	B—Receipt Heads (Revenue Account)	6,99,26,51,821
7,01,08,44,921	C—Expenditure Heads (Revenue Account)	
77,50,78,739	D—Expenditure Heads (Capital Account)	
	E—Miscellaneous	7,03,90,666
	F—Amount at the debit of Government account on 31st March 1978	9,03,09,25,832
<u>16,09,39,68,319</u>	<u>Total ..</u>	<u>16,09,39,68,319</u>

Part II—Detailed Accounts and Other Statements

A—Revenue and Expenditure

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

Heads	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	60,05,00	8.59	8.57
Taxes on Agricultural Income	6,24,49	0.89	0.89
(ii) Taxes on property and capital transactions—			
Land Revenue	21,20,75	3.03	3.02
Stamps and Registration Fees	21,11,16	3.02	3.01
Estate Duty	75,59	0.11	0.11
Taxes on Immovable Property other than agricultural land	42,26	0.06	0.06
(iii) Taxes on commodities and services—			
State Excise	31,86,11	4.56	4.54
Sales Tax	1,98,01,83	28.32	28.24
Taxes on Vehicles	13,81,60	1.98	1.97
Taxes on Goods and Passengers	24,69,08	3.53	3.52
Taxes and Duties on Electricity	17,22,01	2.46	2.46
Other Taxes and Duties on Commodities and Services	20,50,59	2.93	2.93
Total—Tax Revenue ..	4,15,90,47	59.48	59.32
(b) Non-Tax Revenue—			
(i) Interest Receipts, Dividends and Profits	10,92,47	1.56	1.56
(ii) Administrative Services	6,62,03	0.95	0.94
(iii) Pension and Miscellaneous General Services	4,53,62	0.65	0.65
(iv) Social and Community Services ..	17,28,99	2.47	2.47
(v) Economic Services—			
General Economic Services	51,95	0.07	0.07
Agriculture and Allied Services	29,84,06	4.27	4.26
Industry and Minerals	5,58,72	0.80	0.80
Water and Power Development	1,35,84	0.19	0.19
Transport and Communications	1,19,31	0.17	0.17
Total—Non-Tax Revenue ..	77,86,99	11.13	11.11
(c) Grants-in-aid and Contributions ..	2,05,49,06	29.39	29.31
Grand Total—Revenue ..	6,99,26,52	1,00.00	99.74

**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	17,03	0.02	0.02
(ii) Collection of Taxes on Property and Capital Transactions—			
Land Revenue	12,99,84	1.86	1.85
Stamps and Registration	2,51,18	0.36	0.36
Collection of other taxes on Property and Capital Transactions	2,61	0.01	0.01
(iii) Collection of Taxes on Commodities and Services—			
State Excise	2,25,99	0.32	0.32
Sales Tax	1,59,91	0.23	0.23
Taxes on Vehicles	42,75	0.06	0.06
Other Taxes and Duties on Commodities and Services	1,44,83	0.21	0.21
(iv) Other Fiscal Services	30,54	0.04	0.04
Total—Fiscal Services ..	21,74,68	3.11	3.10
Interest payments and servicing of debt ..	81,31,77	11.63	11.60
Organs of State	9,84,38	1.41	1.40
Administrative Services	82,14,71	11.75	11.72
Pension and Miscellaneous General Services ..	13,19,43	1.88	1.88
Total—General Services ..	2,08,24,97	29.78	29.70
(b) Social and Community Services	3,07,17,57	43.93	43.82
(c) Economic Services—			
General Economic Services	6,46,41	0.92	0.92
Agriculture and Allied Services	1,02,89,85	14.72	14.68
Industry and Minerals	10,71,03	1.53	1.53
Water and Power Development	18,90,21	2.70	2.69
Transport and Communications	26,70,02	3.82	3.81
Total—Economic Services ..	1,65,67,52	23.69	23.63
(d) Grants-in-aid and Contributions ..	19,98,39	2.86	2.85
Grand Total—Expenditure (Revenue Account)	7,01,08,45	1,00.26	1,00.00

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

Heads		Charged	Voted	Total
1		2	3	4
		Rs.	Rs.	Rs.
Expenditure Heads (Revenue Account)	..	82,55,50,956	6,18,52,93,965	7,01,08,44,921 (x)
Expenditure Heads (Capital Account)	..	31,74,638	77,19,04,101	77,50,78,739 (y)
Disbursements under Public Debt, Loans and Advances, etc.*		4,83,94,14,656	1,30,35,76,954	6,14,29,91,610
Total	..	5,66,81,40,250	8,26,07,75,020	13,92,89,15,270

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

	Charged Expenditure	Voted Expenditure
	Rs.	Rs.
E—Public Debt—		
603—Internal Debt of the State Government ..	3,89,36,56,865	..
604—Loans and Advances from the Central Government	94,57,57,791	..
F—Loans and Advances .. .. .	..	1,30,35,76,954
Total ..	4,83,94,14,656	1,30,35,76,954

(x) Includes Rs. 2,85,000 spent from out of advance drawn from the Contingency Fund during 1975-76 and recouped to the Fund during the year.

(y) Includes Rs. 2,20,029 spent from out of advance drawn from the Contingency Fund during 1976-77 and recouped to the Fund during the year.

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

Heads

Actuals for
1977-78

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 60,05,00,000

Total .. 60,05,00,000

022—Taxes on Agricultural Income—

Tax collections 6,24,48,601

Other receipts 601

Total .. 6,24,49,202

Total—A(a)—Taxes on income and expenditure .. 66,29,49,202

(b) Taxes on property and capital transactions—**029—Land Revenue—**

Land Revenue/Tax 4,29,18,510

Rates and Cesses on Land 4,33,67,031

Receipts from management of Ex-zamindari Estates 12,16,15,204

Other receipts 41,74,080

Total .. 21,20,74,825

030—Stamps and Registration Fees—**B—Stamps—Judicial—**

Court fees realised in Stamps 3,00,37,798

Sale of stamps 4,00,113

Other receipts 2,79,341

Total—(B) .. 3,07,17,252

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

Heads	Actuals for 1977-78 rs.
A—TAX REVENUE—<i>contd.</i>	
(b) Taxes on property and capital transactions— <i>concl.</i>	
030—Stamps and Registration fees—<i>concl.</i>	
C—Stamps—Non-Judicial—	
Sale of stamps	15,40,69,440
Duty on impressing of documents	54,34,713
Other receipts	23,531
Deduct—Payments to local bodies of net proceeds of duty levied by them on transfer of property	—49,80,154
Total—(C) ..	15,45,47,530
D—Registration fees—	
Fees for registering documents	2,42,20,622
Other receipts	16,30,693
Total—(D) ..	2,58,51,315
Total—B, C and D ..	21,11,16,097
031—Estate Duty—	
B—Property other than Agricultural Land—	
Share of net proceeds assigned to States	75,59,000
Total— ..	75,59,000
035—Taxes on immovable property other than Agricultural land—	
Ordinary Collections	42,26,057
Total ..	42,26,057
Total—A(b)—Taxes on property and capital transactions ..	43,49,75,979

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

Heads	Actuals for 1977-78
Rs.	
A—TAX REVENUE—contd.	
(c) Taxes on commodities and services—	
039—State Excise—	
Country spirits	17,13,86,965
Country fermented liquors	66,63,209
Malt liquor	1,68,51,514
Foreign liquors and spirits	4,04,96,964
Commercial and denatured spirits and medicated wines	4,31,98,752
Medicinal and toilet preparations containing alcohol, opium etc.	2,12,90,545
Opium, hemp and other drugs	1,27,63,186
Fines and confiscations	57,33,756
Other receipts	2,26,367
Total ..	31,86,11,258
040—Sales Tax—	
Receipts under the Central Sales Tax Act	57,99,35,861
Receipts under the State Sales Tax Acts	1,17,37,51,753
Surcharge on Sales Tax	2,99,06,618
Tax on sale of motor spirits and lubricants	19,64,84,927
Other receipts	1,04,129
Total ..	1,98,01,83,283
041—Taxes on vehicles—	
Receipts under the Indian Motor Vehicles Act	1,32,40,141
Receipts under the State Motor Vehicles Taxation Acts	11,64,81,304
Other receipts	84,37,900
Total ..	13,81,59,345

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

Heads	Actuals for 1977-78
	Rs.
A—TAX REVENUE—<i>concl.</i>	
(a) Taxes on commodities and services— <i>concl.</i>	
042—Taxes on Goods and Passengers—	
Tax collections	24,69,08,123
Total ..	24,69,08,123
043—Taxes and Duties on Electricity—	
Taxes on consumption and sale of Electricity	16,66,53,512
Fees under the Indian Electricity Rules	9,16,549
Other receipts	46,31,028
Total ..	17,22,01,089
045—Other Taxes and Duties on commodities and services—	
Entertainment tax	14,78,15,000
Betting tax	1,70,62,837
Luxury tax	5,95,737
Receipts under Raw Jute Taxation Acts	2,33,35,230
Other receipts	1,62,49,804
Total ..	20,50,58,608
Total—A(c)—Taxes on commodities and services ..	3,06,11,21,711
Total—A—Tax Revenue ..	4,15,90,46,892

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

Heads	Actuals for 1977-78		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	8,25,29,580
Interest from Public sector and other undertakings	18,12,493
Interest from Local bodies	26,34,687
Interest from co-operative societies	35,41,869
Interest from cultivators	29,68,799
Other receipts	1,39,68,993
Total	10,74,56,421
050—Dividends and Profits—			
Dividends from Public Undertakings	6,45,332
Dividends from other investments	11,45,966
Total	17,91,298
Total—B(b)—Interest Receipts, Dividends and Profits	10,92,47,719
(c) Other Non-Tax Revenue—			
(i) General Services—			
051—Public Service Commission—			
State Public Service Commission	6,12,189
Total	6,12,189
055—Police—			
Police supplied to other Governments	7,65,931
Police supplied to other parties	4,78,975
Receipts of State Headquarters Police	70,15,139
Receipts under Arms Act	2,18,238
Fees, Fines and Forfeitures	1,12,249
Other receipts	25,09,206
Deduct—Refunds	—23,066
Total	1,10,76,672

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

Heads	Actuals for 1977-78
	Rs.
B—NON-TAX REVENUE—contd.	
(c) Other Non-Tax Revenue—contd.	
(i) General Services—contd.	
056—Jails—	
Services and service fees	1,54,487
Sale of Jail manufactures	3,04,482
Other receipts	6,34,061
Total ..	10,93,030
058—Stationery and Printing—	
Stationery receipts	7,11,920
Sale of Gazettes, etc.	1,00,539
Other Press receipts	3,96,121
Total ..	12,08,580
059—Public Works—	
Rents	37,76,432
Hire charges of Machinery and equipment	6,25,161
Recovery of centage charges	17,93,375
Other receipts	1,23,31,671
Total ..	1,85,26,639
065—Other Administrative Services—	
A—Administration of Justice—	
Services and Service fees	2,99,175
Fines and forfeitures	79,93,008
Other receipts	3,81,671
Total—A ..	86,73,854

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

Heads	Actuals for 1977-78			
	Rs.			
B—NON-TAX REVENUE—contd.				
(c) Other Non-Tax Revenue—contd				
(i) General Services—contd.				
065—Other Administrative Services—concl.				
B—Elections—				
Sale-proceeds of election forms and documents	1,35,746
Fees, fines and forfeitures	1,52,885
Other receipts	1,19,82,449
Total—B				1,22,71,080
C—Other Services—				
Receipts from the Central Government for administration of Central Acts and Regulations	..			4,55,288
Receipts under Citizenship Act	35,778
Receipts under Explosives Act	11,874
Civil Defence	35,50,020
Fire protection and Control	32,25,875
Fees for Government audit..	1,05,046
Copyright fees	439
Receipts from Motor Garage, etc.	1,140
Receipts from Guest houses, Government hostels, etc.	12,120
Other receipts	53,80,377
Deduct—Refunds	—37,299
Total—C				1,27,40,658
Total—A, B and C				3,36,85,592

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

Heads	Actuals for 1977-78
	Rs.
B—NON-TAX REVENUE—contd.	
(c) Other Non-Tax Revenue—contd	
(i) General Services—concl'd.	
066—Contributions and recoveries towards Pension and other Retirement Benefits—	
Subscriptions and contributions	26,42,674
Other receipts	7,62,426
Total ..	34,05,100
068—Miscellaneous General Services—	
State lotteries	2,95,28,244
Unclaimed Deposits	1,34,29,724
Sale of land and property	2,465
Other receipts	44,85,768
Deduct—Refunds	—54,88,902
Total ..	4,19,57,299
Total—B(c)(i)—General Services ..	11,15,65,101
(ii) Social and Community Services—	
077—Education—	
A—Primary Education—	
Tuition and other Fees	2,17,241
Other receipts	5,85,283
Total—A ..	8,02,524
B—Secondary Education—	
Tuition and other Fees	16,60,129
Text Book Receipts	32,798
Other receipts	2,43,258
Total—B ..	19,36,185

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

Heads	Actuals for 1977-78
	Rs.
B—NON-TAX REVENUE—contd.	
(c) Other Non-Tax Revenue—contd.	
(ii) Social and Community Services—contd.	
077—Education—concl'd.	
C—Special Education—	
Tuition and other Fees	6,606
Other receipts	18,273
Total—C	24,879
D—Pre-University Education—	
Tuition and other Fees	29,694
Other receipts	872
Total—D	30,566
E—University and Other Higher Education—	
Tuition and other Fees—	
Government Colleges	12,87,326
Tuition and other Fees—	
Institutes of Higher Learning	70,479
Other receipts	1,18,791
Total—E	14,76,596
F—Technical Education—	
Tuition and other Fees	10,98,059
Other receipts	3,63,028
Total—F	14,61,087
G—General—	
Receipts from Sports and Youth Welfare activities	3,76,693
Other receipts	36,59,995
Deduct—Refunds	- 60,445
Total—G	39,76,243
Total—A, B, C, D, E, F and G	97,08,080

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

Heads	Actuals for 1977-78
	Rs.
B—NON-TAX REVENUE—contd.	
(c) Other Non-Tax Revenue—contd.	
(ii) Social and Community Services—contd.	
078—Art and Culture—	
Other receipts	59,431
	<hr/>
	Total .. 59,431
	<hr/>
080—Medical—	
A—Allopathy—	
Tuition and other fees for medical education	6,87,797
Receipts from Patients for Hospital and Dispensary Services	65,85,927
Receipts from Employees' State Insurance Scheme	6,29,34,181
Drug Manufacture	4,29,896
Other receipts	57,24,457
Services and service fees	36,564
Deduct—Refunds	-1,74,009
	<hr/>
	Total—A .. 7,62,24,813
	<hr/>
B—Other systems of Medicine—	
Ayurvedic	26,332
	<hr/>
	Total—B .. 26,332
	<hr/>
	Total—A and B .. 7,62,51,145
	<hr/>
081—Family Welfare—	
Other receipts	71,08,321
	<hr/>
	Total .. 71,08,321
	<hr/>

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

Heads	Actuals for 1977-78
	Rs.
B—NON-TAX REVENUE—contd.	
(c) —Other Non-Tax Revenue—contd.	
(ii) Social and Community Services—contd.	
082—Public Health, Sanitation and Water Supply—	
Services and Service Fees	2,05,680
Sale of Sera and Vaccines, etc.	1,405
Receipts from Public Health Laboratories	2,992
Fees, fines, etc.	47,961
Other receipts	16,99,221
Total ..	19,57,259
083—Housing—	
Receipts from Government Residential buildings	37,93,635
Receipts from Government Housing Schemes	1,76,933
Receipts from Subsidised Industrial Housing Scheme	24,85,620
Receipts from Kalyani Housing Scheme	2,13,646
Receipts from Middle Income Group Housing Scheme	24,99,065
Receipts from Rental Housing Schemes	20,05,417
Receipts from Low Income Group Housing Scheme	34,90,935
Other receipts	4,31,340
Total ..	1,50,96,591
084—Urban Development—	
Receipts from Greater Calcutta Development Scheme	76,953
Other receipts	4,97,445
Total ..	5,74,398

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

Heads	Actuals for 1977-78 Rs.
B—NON-TAX REVENUE—contd.	
(c) Other Non-Tax Revenue—contd.	
(ii) Social and Community Services—concl'd.	
085—Information and Publicity—	
Receipts from advertising and visual publicity	12,571
Receipts from films	36,177
Receipts from Cinematograph Films Rules	10,008
Receipts from publications	727
Other receipts	5,37,934
Total ..	5,97,417
087—Labour and Employment—	
Receipts under Labour laws	18,083
Fees for registration of Trade Unions	220
Fees for inspection of Steam Boilers	14,19,739
Fees realised under the Factory Act	12,90,549
Examination fees under Mines Act	1,817
Fees under Contract Labour (Regulation and abolition) Rules ..	48,817
Other receipts	52,48,730
Total ..	80,27,955
088—Social Security and Welfare—	
Civil Supplies	4,26,09,159
Relief and rehabilitation of displaced persons	83,82,894
Receipts from schemes for welfare of scheduled castes, scheduled tribes and other backward classes	4,73,921
Receipts from Correctional Homes	1,454
Other receipts	5,26,950
Total ..	5,19,94,378
095—Other Social and Community Services—	
Other receipts	15,23,781
Total ..	15,23,781
Total—B(c)(ii)—Social and Community Services ..	17,28,98,756

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

Heads	Actuals for 1977-78
	Rs.
B—NON-TAX REVENUE—contd.	
(c) Other Non-Tax Revenue—contd.	
(iii) Economic Services—contd.	
098—Co-operation—	
Audit fees	11,25,185
Other receipts	20,32,265

Total	31,57,450

104—Other General Economic Services—	
Regulation of other business undertakings	41,842
Fees for stamping Weights and Measures	19,26,887
Other receipts	68,909

Total	20,37,638

105—Agriculture—	
Sale of Seeds	31,54,680
Sale of manures and fertilizers	1,62,14,643
Sale, hire and services of agricultural implements and machinery including tractors	4,39,907
Receipts from agricultural farms	47,77,89
Receipts from commercial crops	3,13,786
Receipts from horticulture	75,320
Receipts from plant protection services	1,65,323
Other Services and service fees	67,952
Other receipts	8,87,503

Total	2,60,97,008

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

Heads	Actuals for 1977-78
	Rs.
B—NON-TAX REVENUE—contd.	
(c) Other Non-Tax Revenue—contd.	
(iii) Economic Services—contd.	
106—Minor Irrigation, Soil Conservation and Area development—	
Receipts from deepening of wells and tanks	21,09,594
Receipts from Lift Irrigation Schemes	60,65,127
Receipts from Tubewell Schemes	22,47,944
Receipts from other Minor Irrigation works	22,28,256
Receipts from Soil Conservation Schemes	1,98,846
Receipts from Area development Programmes	64,295
Other receipts	48,83,488
Deduct—Refunds	—831

Total ..	1,77,96,719

109—Food—	
Nutritious and Subsidiary Food	1,03,561
Other receipts	79,119

Total ..	1,82,680

110—Animal Husbandry—	
Services and Service Fees	40,093
Receipts from cattle development	1,64,271
Receipts from poultry development	17,70,455
Receipts from sheep and wool development	11,829
Receipts from piggery development	648
Receipts from fodder and feed development	54,429
Grants from Indian Council of Agricultural Research	1,42,845
Other receipts	78,90,574
Deduct—Refunds	—4,391

Total ..	1,00,70,753

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

Heads	Actuals for 1977-78
	Rs.
B-NON-TAX REVENUE—contd.	
(c) Other Non-Tax Revenue—contd.	
(iii) Economic Services—contd.	
111—Dairy Development—	
Receipts from Milk Supply Scheme	15,35,21,772
Other receipts	3,93,449
Total	<u>15,39,15,221</u>
112—Fisheries—	
Rents	20,665
Licence fees, fines, etc.	1,05,777
Sale of fish, fish seeds, etc.	13,27,396
Services and service fees	60,427
Other receipts	5,30,114
Total	<u>20,44,379</u>
113—Forest—	
Sale of timber and other forest produce	6,09,41,357
Receipts from the management of Ex-Zamindari Forest Estates	2,36,33,209
Other Receipts	31,70,353
Deduct—Refunds	— 15,334
Total	<u>8,77,29,585</u>
114—Community Development—	
Receipts from Community Development Projects	5,68,783
Total	<u>5,68,783</u>
120—Industries—	
A-General—	
Licence fees	29,523
Receipts under the Rice Milling Industry (Regulation) Act	3,299
Receipts under the Petroleum Act	4,29,464
Other receipts	10,81,471
Total—A	<u>15,43,757</u>

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

Heads	Actuals for 1977-78 Rs.
B-NON-TAX REVENUE—contd.	
(c) Other Non-Tax Revenue—contd.	
(iii) Economic Services—contd.	
120—Industries—concl'd.	
B—Large and Medium Industries—	
Consumer Industries	2,16,00,638
Total—B ..	<u>2,16,00,638</u>
C—Plantations—	
Cinchona	1,37,51,449
Other Plantations	26,94,501
Total—C ..	<u>1,64,45,950</u>
Total—A, B and C ..	<u>3,95,90,345</u>
121—Village and Small Industries—	
Industrial Estates	5,58,821
Small Scale Industries	41,65,779
Coir Industries	14,867
Sericulture Industries	2,41,023
Other village Industries	4,31,506
Other receipts	26,97,945
Total ..	<u>81,09,941</u>
122—Mines and Minerals—	
Mines Department	1,26,604
Mineral concession fees, rents and royalties	67,02,079
Other receipts	13,54,577
Deduct—Refunds	— 11,252
Total ..	<u>81,72,008</u>

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

Heads	Actuals for 1977-78
	Rs.
B—NON-TAX REVENUE—contd.	
(c) Other Non-Tax Revenue—contd.	
(iii) Economic Services—contd.	
132—Multipurpose River Projects—	
A—Mayurakshi Reservoir Project—	
Irrigation Schemes	68,39,299
B—Kangsabati Reservoir Project—	
Irrigation Schemes	4,40,650
C—Damodar Valley Project—	
Irrigation Schemes	6,92,149
Total—A, B and C ..	<u>79,72,098</u>
133—Irrigation, Navigation, Drainage and Flood Control Projects—	
A—Irrigation Projects—Commercial—	
Damodar Canal Project	15,25,616
Eden Canal Project	67,578
Midnapore Canal Project	4,38,966
Receipts from other Irrigation Projects	1,58,215
Total—A ..	<u>21,90,375</u>
B—Irrigation Projects—Non-Commercial—	
Receipts from major and medium Irrigation Projects ..	31,51,110
Total—B ..	<u>31,51,110</u>
C—Navigation Projects—Commercial—	
Hijli Tidal Canal Project	586
Calcutta and Eastern Canal Project	76,936
Total—C ..	<u>77,522</u>

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

Heads	Actuals for 1977-78
	Rs.
B—NON-TAX REVENUE—contd.	
(e) Other Non-Tax Revenue—contd.	
(iii) Economic Services—contd.	
133—Irrigation, Navigation, Drainage and Flood Control Projects—concl'd.	
D—Navigation Projects—Non-Commercial—	
Receipts from major and medium Navigation Projects	26,088
Total—D ..	26,088
E—Drainage Projects—Commercial—	
Receipts from major and Medium Drainage Projects	84,984
Total—E ..	84,984
F—Drainage Projects—Non-Commercial—	
Receipts from major and medium Drainage Projects	22,183
Total—F ..	22,183
G—Flood Control and Anti-Sea Erosion Projects—	
Receipts from major and medium Flood Control and Anti-Sea Erosion Projects	59,231
Total—G ..	59,231
Total—A, B, C, D, E, F and G ..	56,11,493
135—Ports, Light Houses and Shipping—	
A—Ports and Pilotage—	
Registration and other fees	57,165
Other receipts	100
Total ..	57,265
136—Civil Aviation—	
Services and service fees	69,460
Total ..	69,460
137—Roads and Bridges—	
Tolls on roads	57,36,450
Other receipts	51,06,735
Total ..	1,08,43,185

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

Heads	Actuals for 1977-78
Rs.	
B—NON-TAX REVENUE—concl'd.	
(c) Other Non-Tax Revenue—concl'd.	
(iii) Economic Services—concl'd.	
138—Roads and Water Transport Services—	
Road Transport Services	86
Other receipts	1,158
Total ..	1,244
139—Tourism—	
Receipts from Tourist transport	5,64,556
Rent and catering receipts	3,57,904
Other receipts	37,957
Total ..	9,60,417
Total—B(c)(iii)—Economic Services ..	38,49,87,672
Total—B(c)—Other Non-Tax Revenue ..	66,94,51,529
Total—B—Non-Tax Revenue ..	77,86,99,248

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 ..	54,82,00,000
Grants in lieu of Tax on Railway passenger fare ..	93,11,000
Grants from Central Road Fund ..	1,36,05,000
Relief and Rehabilitation of displaced persons ..	1,09,96,106
Police	21,29,500
Jails	9,46,000
Education	2,47,42,315

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

Heads	Actuals for 1977-78
	Rs.
C—GRANTS-IN-AID AND CONTRIBUTIONS—contd.	
160—Grants-in-aid from Central Government—contd.	
A—Non-Plan Grants—concl.	
Art and Culture	1,21,626
Scientific Services and Research	25,893
Urban Development	1,59,32,000
Social Security and Welfare	1,95,10,178
Agriculture	84,64,276
Community Development	2,92,761
Village and Small Industries	13,49,243
Civil Aviation	55,00,000
Roads and Bridges	77,06,405
Other grants	94,37,362
Deduct—Refund	-31,16,400
Total—A ..	67,51,53,265
B—Grants for State/Union Territory Plan Schemes—	
Block grants	28,50,61,600
Grants under proviso to Article 275(1) of the Constitution ..	2,76,00,000
Total—B ..	31,26,61,600
C—Grants for Central Plan Schemes—	
Education	34,24,585
Public Health, Sanitation and Water Supply	2,42,80,000
Housing	30,00,000
Social Security and Welfare	3,24,000
Other General Economic Services	17,48,623
Agriculture	2,62,44,888
Soil and Water Conservation	2,20,000
Area Development	46,35,000
Food	98,00,000
Fisheries	15,16,000
Forest	12,25,401
Tourism	12,000
Total—C ..	7,64,30,497

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

Heads	Actuals for 1977-78
	Rs.
C—GRANTS-IN-AID AND CONTRIBUTIONS—concl'd.	
160—Grants-in-aid from Central Government—concl'd.	
D—Grants for Centrally Sponsored Plan Schemes—	
Grants under proviso to Article 275(1) of the Constitution ..	13,25,000
Education	16,10,713
Medical	8,38,000
Family Welfare	4,45,15,000
Public Health, Sanitation and Water Supply ..	1,28,36,562
Social Security and Welfare	1,89,35,100
Secretariat-Economic Services	5,56,123
Co-operation	12,46,250
Agriculture	1,17,73,295
Minor Irrigation	9,39,000
Soil and Water Conservation	26,61,400
Food	7,47,000
Animal Husbandry	28,95,000
Fisheries	10,67,750
Forest	32,13,000
Industries	4,46,880
Village and Small Industries	16,19,000
Irrigation, Navigation, Drainage and Flood Control Projects ..	7,04,000
Total—D ..	10,79,29,073
Total—A, B, C and D ..	1,17,21,74,435
	(a)
162—States' Share of Union Excise Duties—	
States' Share of Basic Union Excise Duties	63,22,76,710
Additional Excise Duties in lieu of Sales Tax	25,04,54,536
Total	88,27,31,246
Total—C—Grants-in-aid and Contributions	2,05,49,05,681
Grand Total—Receipt Heads (Revenue Account) ..	6,99,26,51,821

(a) Excludes Rs. 2,47,78,125 being the value of foodgrains supplied by Government of India under the scheme of 'Generating gainful employment opportunities by utilisation of food-grains' treated as grant to the State Government. Adjustment in the accounts of 1977-78 could not be made for want of full particulars from Government.

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

Heads	Actuals for 1977-78		
	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	51,274	27,44,806	27,96,080
Legislative Secretariat—			
Non-Plan	448	31,47,486	31,47,934
Total	51,722	58,92,292	59,44,014
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	66,000	..	66,000
Secretariat—			
Non-Plan	5,53,353	..	5,53,353
House-hold establishment—			
Non-Plan	3,23,052	..	3,23,052
Medical facilities—			
Non-Plan	77,320	..	77,320
Entertainment expenses—			
Non-Plan	27,752	..	27,752
Expenditure from Contract Allowance—			
Non-Plan	3,13,860	..	3,13,860
Tour expenses—			
Non-Plan	60,956	..	60,956
Discretionary grants—			
Non-Plan	24,992	..	24,992
Other expenditure—			
Non-Plan	1,600	..	1,600
Total	14,48,885	..	14,48,885

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
A—GENERAL SERVICES—contd.			
(a) Organs of State—contd.			
213— Council of Ministers—			
Salary of Ministers and Deputy Ministers—			
Non-Plan		3,30,703	3,30,703
Sumptuary and other allowances—			
Non-Plan		61,585	61,585
Tour expenses—			
Non-Plan		4,09,252	4,09,252
Entertainment and hospitality expenses—			
Non-Plan		4,19,288	4,19,288
Discretionary grant by Ministers—			
Non-Plan		27,000	27,000
Other expenditure—			
Non-Plan		2,80,690	2,80,690
Total		15,28,518	15,28,518
214— Administration of Justice—			
High Courts—			
Non-Plan	1,26,40,889		1,26,40,889
Civil and Sessions Courts—			
Non-Plan		3,14,31,432	3,14,31,432
Small Causes Courts—			
Non-Plan		11,08,606	11,08,606
Presidency Magistrates' Courts—			
Non-Plan		17,72,057	17,72,057
Criminal Courts—			
Non-Plan		1,43,525	1,43,525
Coroners' Courts—			
Non-Plan		34,917	34,917

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
A—GENERAL SERVICES—<i>concl.d.</i>			
(a) Organs of State— <i>concl.d.</i>			
214—Administration of Justice—<i>concl.d.</i>			
Administrators General and Official Trustees—			
Non-Plan		8,78,941	8,78,941
Official Assignees—			
Non-Plan		2,03,057	2,03,057
Official Receivers—			
Non-Plan		4,45,587	4,45,587
Sheriffs and Reporters—			
Non-Plan	75,720	2,51,406	3,27,126
Legal Advisers and Counsels—			
Non-Plan		71,03,079	71,03,079
Total	1,27,16,609	4,33,72,607	5,60,89,216
215—Elections—			
Electoral Officers—			
Non-Plan		38,11,706	38,11,706
Preparation and printing of electoral rolls—			
Non-Plan		15,15,493	15,15,493
Charges for conduct of election for Lok Sabha and State/Union Territory Legislative Assemblies when held simultaneously—			
Non-Plan		40,19,442	40,19,442
Charges for conduct of election to Parliament—			
Non-Plan		44,93,345	44,93,345
Charges for conduct of election to State/Union Territory Legislature—			
Non-Plan		1,95,80,398	1,95,80,398
Other expenditure—			
Non-Plan		7,380	7,380
Total		3,34,27,764	3,34,27,764
Total—A(a)—Organs of State	1,42,17,216	8,42,21,181	9,84,38,397

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
A—GENERAL SERVICES—contd.			
(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	17,03,037	17,03,037
Total	17,03,037	17,03,037
Total—A(b)(i). Collection of Taxes on Income and Expenditure	..	17,03,037	17,03,037
(ii) Collection of Taxes on Property and Capital Transactions—			
229—Land Revenue—			
Direction and Administration—			
Non-Plan	2,10,37,107	2,10,37,107
Collection charges—			
Non-Plan	4,63,52,438	4,63,52,438
Survey and settlement operations—			
Non-Plan	2,82,98,708	2,82,98,708
Land records—			
Non-Plan	2,93,023	2,93,023
Management of Government estates—			
Non-Plan	9,43,916	9,43,916
Management of Ex-Zamindari estates—			
Non-Plan	3,26,35,647	3,26,35,647
Other expenditure—			
Non-Plan	4,23,499	4,23,499
Total	12,99,84,338	12,99,84,338

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
A—GENERAL SERVICES—contd.			
(b) Fiscal Services—contd.			
(ii) Collection of Taxes on Property and Capital Transactions—contd.			
230—Stamps and Registration—			
B—Stamps—Judicial—			
Direction and Administration—			
Non-Plan		1,38,074	1,38,074
Cost of stamps—			
Non-Plan		1,93,072	1,93,072
Expenses on sale of stamps—			
Non-Plan		87,797	87,797
Total—B		4,18,943	4,18,943
C—Stamps—Non-Judicial—			
Direction and Administration—			
Non-Plan		2,76,149	2,76,149
Cost of stamps—			
Non-Plan		31,52,594	31,52,594
Expenses on sale of stamps—			
Non-Plan		18,14,488	18,14,488
Total—C		52,43,231	52,43,231
D—Registration—			
Direction and Administration—			
Non-Plan		1,94,55,475	1,94,55,475
Total—D		1,94,55,475	1,94,55,475
Total—B, C and D		2,51,17,649	2,51,17,649

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

Heads	Actuals for 1977-78		
	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'd.</i>			
235—Collection of other Taxes on Property and Capital transactions—			
Taxes on Immovable Property other than Agricultural land—			
Non-Plan	2,61,575	2,61,575
Total	2,61,575	2,61,575
Total—A(b)(ii)—Collection of Taxes on Property and Capital Transactions	15,53,63,562	15,53,63,562
(iii) Collection of Taxes on Commodities and Services—			
239—State Excise—			
Direction and Administration—			
Non-Plan	2,14,64,762	2,14,64,762
Purchase of opium, etc.—			
Non-Plan	11,33,919	11,33,919
Total	2,25,98,681	2,25,98,681
240—Sales Tax—			
Direction and Administration—			
Non-Plan	24,73,236	24,73,236
Collection charges—			
Non-Plan	1,35,17,452	1,35,17,452
Total	1,59,90,688	1,59,90,688

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

Heads	Actuals for 1977-78		
	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>			
241—Taxes on Vehicles—			
Direction and Administration—			
Non-Plan	30,86,263	30,86,263
Collection charges—			
Non-Plan	11,89,333	11,89,333
Total	42,75,596	42,75,596
245—Other Taxes and Duties on Commodities and Services—			
Collection charges—Entertainment Tax—			
Non-Plan	9,96,982	9,96,982
Collection charges—Betting Tax—			
Non-Plan	15,000	15,000
Collection charges—Electricity Duty—			
Non-Plan	24,72,116	24,72,116
Collection charges—Taxes on Goods and Passengers—			
Non-Plan	1,09,99,238	1,09,99,238
Total	1,44,83,336	1,44,83,336
Total—A(b)(iii)—Collection of Taxes on Commodities and Services	5,73,48,301	5,73,48,301
(iv) Other Fiscal Services—			
247—Other Fiscal Services—			
Promotion of Small Savings—			
Non-Plan	30,53,702	30,53,702
Total	30,53,702	30,53,702
Total—A(b)(iv)—Other Fiscal Services	30,53,702	30,53,702
Total—A(b)—Fiscal Services	21,74,68,602	21,74,68,602

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
A—GENERAL SERVICES—contd.			
(c) Interest payments and servicing debt—			
248—Appropriation for reduction or avoidance of debt—			
Sinking Funds(x)—			
Non-Plan	8,39,11,000	..	8,39,11,000
Total	8,39,11,000	..	8,39,11,000
249—Interest Payments—			
A—Interest on Internal Debt—			
Interest on Market Loans—			
Non-Plan	7,04,59,287	..	7,04,59,287
Discount on Loans—			
Non-Plan	7,45,729	..	7,45,729
Interest on other Internal debts—			
Non-Plan	8,41,82,322	..	8,41,82,322
Management of debt—			
Non-Plan	3,83,531	..	3,83,531
Total—A	15,57,70,869	..	15,57,70,869
C—Interest on Small Savings, Provident Funds, etc—			
Interest on State Provident Funds—			
Non-Plan	5,71,96,677	..	5,71,96,677
Incentive Bonus to Provident Fund subscribers—			
Non-Plan	15,66,498	..	15,66,498
Total—C	5,87,63,175	..	5,87,63,175

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

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
A—GENERAL SERVICES—contd.			
(c) Interest payments and servicing of debt— <i>concl'd.</i>			
249—Interest Payments—concl'd.			
D—Interest on Loans and Advances from Central Government—			
Interest on Loans for Non-Plan Schemes—			
Non-Plan	12,36,24,081	..	12,36,24,081
Interest on Loans for State/Union Territory Plan Schemes—			
Non-Plan	4,94,48,886	..	4,94,48,886
Interest on Loans for Central Plan Schemes—			
Non-Plan	80,68,133	..	80,68,133
Interest on Loans for Centrally Sponsored Plan Schemes—			
Non-Plan	60,11,183	..	60,11,183
Interest on Pre-1974 Loans—			
Non-Plan	31,71,64,714	..	31,71,64,714
Total—D	50,43,16,997	..	50,43,16,997
F—Interest on other Obligations—			
Miscellaneous—			
Non-Plan	4,58,536	99,56,342	1,04,14,878
Total—F	4,58,536	99,56,342	1,04,14,878
Total—A, C, D and F	71,93,09,577	99,56,342	72,92,65,919
Total—A(c)-Interest payments and servicing of debt	80,32,20,577	99,56,342	81,31,76,919
(d) Administration services—			
251—Public Service Commission—			
State Public Service Commissions—			
Non-Plan	20,37,299	..	20,37,299
Total	20,37,299	..	20,37,299

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
A—GENERAL SERVICES—<i>contd.</i>			
(d) Administrative services—<i>contd.</i>			
252—Secretariat—General Services—			
Secretariat—			
Non-Plan	2,65,44,914	2,65,44,914
Board of Revenue—			
Non-Plan	16,29,621	16,29,621
Attached Offices—			
Non-Plan	33,16,415	33,16,415
Total	3,14,90,950	3,14,90,950
253—District Administration—			
Commissioners—			
Non-Plan	14,90,488	14,90,488
District establishment—			
Non-Plan	2,94,26,462	2,94,26,462
Other establishment—			
Non-Plan	1,18,86,812	1,18,86,812
Total	4,28,03,762	4,28,03,762
254—Treasury and Accounts Administration—			
Directorate of Accounts and Treasuries—			
Non-Plan	2,50,963	2,50,963
Treasury establishment—			
Non-Plan	90,83,577	90,83,577
Other expenditure—			
Non-Plan	2,64,850	2,64,850
Total	95,99,390	95,99,390

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
A—GENERAL SERVICES—<i>contd.</i>			
(d) Administrative Services—<i>contd.</i>			
255—Police—			
Direction and Administration—			
Non-Plan	1,08,33,904	1,08,33,904
Education and Training—			
Non-Plan	54,41,160	54,41,160
Criminal Investigation and Vigilance—			
Non-Plan	1,65,72,239	1,65,72,239
Special Police—			
Non-Plan	1,10,86,890	1,10,86,890
State Headquarters Police—			
Non-Plan	10,473 12,89,53,154	12,89,63,627
District Police—			
Non-Plan	26,567 27,26,70,710	27,23,97,277
Railway Police—			
Non-Plan	1,19,19,865	1,19,19,865
Harbour Police—			
Non-Plan	86,800 46,28,378	47,15,178
Welfare of Police Personnel—			
Non-Plan	6,62,87,383	6,62,87,383
Modernisation of Police Force—			
Non-Plan	53,89,099	53,89,099
Other expenditure —			
Non-Plan	1,56,51,580	1,56,51,580
Total ..	1,23,840	54,94,34,362	54,95,58,202

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
A—GENERAL SERVICES—<i>contd.</i>			
(d) Administrative Services—<i>contd.</i>			
256—Jails—			
Direction and Administration—			
Non-Plan		5,92,105	5,92,105
Jails—			
Non-Plan		4,39,65,660	4,39,65,660
Jail Manufactures—			
Non-Plan		28,31,676	28,31,676
Other expenditure—			
Non-Plan		36,38,689	36,38,689
Total		5,10,28,130	5,10,28,130
258—Stationery and Printing—			
Purchase and supply of stationery stores—			
Non-Plan		65,39,973	65,39,973
Printing, storage and distribution of forms—			
Non-Plan		20,05,806	20,05,806
Government Presses—			
Non-Plan		1,34,25,566	1,34,25,566
State Plan		17,44,138	17,44,138
Cost of Printing by other sources—			
Non-Plan		7,64,393	7,64,393
Government publications—			
Non-Plan		3,68,443	3,68,443
Other expenditure—			
Non-Plan		1,79,609	1,79,609
Total		2,50,27,933	2,50,27,933

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
A—GENERAL SERVICES—contd.			
(d) Administrative Services—contd.			
259—Public Works—			
Direction and Administration—			
Non-Plan	3,55,360	1,45,60,053	1,49,15,413
Planning and Research—			
Non-Plan .. .. .	..	16,65,838	16,65,838
Construction—			
Non-Plan	19,293	14,72,216	14,91,509
State Plan .. .. .	..	1,45,028	1,45,028
Maintenance and Repairs—			
Non-Plan	23,90,616	4,67,62,104	4,91,52,720
State Plan .. .. .	..	21,60,049	21,60,049
Furnishings—			
Non-Plan .. .. .	..	30,398	30,398
Lease charges—			
Non-Plan .. .. .	..	11,74,462	11,74,462
Machinery and Equipment—			
Non-Plan	975	31,99,714	32,00,689
Suspense—			
Non-Plan	4,318	— 6,20,89,343 —	— 6,20,85,025 —
		(x)	
Other expenditure—			
Non-Plan .. .. .	..	4,72,037	4,72,037
Total	27,70,562	95,52,556	1,23,23,118
260—Fire Protection and Control—			
Direction and Administration—			
Non-Plan .. .. .	..	1,39,52,456	1,39,52,456
Protection and control—			
Non-Plan .. .. .	..	14,04,657	14,04,657
Training—			
Non-Plan .. .. .	..	5,400	5,400
Other expenditure—			
Non-Plan .. .. .	..	54,751	54,751
State Plan .. .. .	..	45,89,406	45,89,406
Total .. .. .	..	2,00,06,670	2,00,06,670

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 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
A—GENERAL SERVICES— <i>concl.</i>			
(d) Administrative Services— <i>concl.</i>			
265—Other Administrative Services—			
Vigilance—			
Non-Plan .. .. .	..	24,92,933	24,92,933
Special Commissions of Enquiry—			
Non-Plan .. .. .	..	4,04,035	4,04,035
Civil Defence—			
Non-Plan	73,941	2,58,08,783	2,58,82,724
Home Guards—			
Non-Plan .. .. .	..	1,71,92,396	1,71,92,396
Census—			
Non-Plan .. .. .	..	92,443	92,443
Gazetteer and Statistical Memoirs—			
Non-Plan .. .. .	..	3,13,362	3,13,362
Vital Statistics—			
Non-Plan .. .. .	..	41,288	41,288
Rent Control—			
Non-Plan .. .. .	..	17,84,276	17,84,276
Motor Garages, etc.—			
Non-Plan .. .. .	..	1,70,40,947	1,70,40,947
Guest Houses, Government Hostels, etc.			
Non-Plan .. .. .	..	1,38,066	1,38,066
Bureau of Immigration—			
Non-Plan .. .. .	..	2,19,177	2,19,177
Administration of Citizenship Act—			
Non-Plan .. .. .	..	4,26,776	4,26,776
Training—			
Non-Plan .. .. .	..	3,48,176	3,48,176
Other expenditure—			
Non-Plan .. .. .	..	1,12,18,631	1,12,18,631
Total	73,941	7,75,21,289	7,75,95,230
Total—A(d)—Administrative Services	50,05,642	81,64,65,042	82,14,70,684

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
A—GENERAL SERVICES—contd.			
(e) Pension and Miscellaneous General Services—			
266—Pensions and Other Retirement Benefits—			
Superannuation and Retirement allowances—			
Non-Plan	11,10,844	6,45,67,001	6,56,77,845
Commutated value of pensions—			
Non-Plan .. .. .	..	96,10,746	96,10,746
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 .. .. .	..	2,900	2,900
Gratuities—			
Non-Plan .. .. .	..	2,25,00,087	2,25,00,087
Family Pensions—			
Non-Plan .. .. .	..	1,43,78,056	1,43,78,056
Contributions to Provident Funds—			
Non-Plan .. .. .	..	3,40,822	3,40,822
Pensions to employees of State aided educational institutions—			
Non-Plan .. .. .	..	24,05,370	24,05,370
Total ..	11,10,844	11,40,97,322	11,52,08,166

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
A—GENERAL SERVICES—concl'd.			
(e) Pension and Miscellaneous General services—concl'd.			
268—Miscellaneous General Services—			
State lotteries—			
Non-Plan		1,66,12,837	1,66,12,837
Pensions and awards in consideration of distinguished services—			
Non-Plan		19,699	19,699
Other expenditure—			
Non-Plan		1,02,142	1,02,142
Total		1,67,34,678	1,67,34,678
Total—A(e)—Pension and Miscellaneous General Services	11,10,844	13,08,32,000	13,19,42,844
Total—A—General Services ..	82,35,54,279	1,25,89,43,167	2,08,24,97,446

B—SOCIAL AND COMMUNITY SERVICES

276—Secretariat—Social and Community Services—

Secretariat—

Non-Plan	2,270	1,14,02,815	1,14,05,085
Total	2,270	1,14,02,815	1,14,05,085

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—SOCIAL AND COMMUNITY SERVICES— contd.			
277—Education—			
A—Primary Education—			
Inspection—			
Non-Plan	93,67,466	93,67,466
State Plan	25,18,404	25,18,404
Government primary schools—			
Non-Plan	3,787	3,787
State Plan	1,26,628	1,26,628
Assistance to non-Government primary schools—			
Non-Plan	16,90,49,511	16,90,49,511
State Plan	9,04,80,337	9,04,80,337
Assistance to Local Bodies for primary education—			
Non-Plan	24,07,22,891	24,07,22,891
State Plan	92,42,069	92,42,069
Teachers' Training—			
Non-Plan	33,89,091	33,89,091
State Plan	6,64,822	6,64,822
Minimum Needs Programme—			
State Plan	5,43,11,281	5,43,11,281
Other expenditure—			
Non-Plan	37,09,299	37,09,299
State Plan	18,01,117	18,01,117
Centrally Sponsored Schemes	1,47,63,374	1,47,63,374
Central Sector Schemes	7,92,574	7,92,574
Transfers to/from Reserve Funds and Deposit Accounts—			
Non-Plan	— 21,630	— 21,630
Total—A	60,09,21,021	60,09,21,021

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

Heads	Actuals for 1977-78		
	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		42,23,396	42,23,396
Government secondary schools—			
Non-Plan		1,51,05,236	1,51,05,236
State Plan		1,48,370	1,48,370
Assistance to non-Government secondary schools—			
Non-Plan		43,09,22,831	43,09,22,831
State Plan		9,80,52,313	9,80,52,313
Scholarships—			
Non-Plan		1,49,763	1,49,763
State Plan		5,86,370	5,86,370
Centrally Sponsored Schemes		2,89,000	2,89,000
Teachers' Training—			
Non-Plan		6,49,714	6,49,714
State Plan		26,92,758	26,92,758
Text Books—			
Non-Plan		37,70,701	37,70,701
State Plan		10,57,237	10,57,237
Other expenditure—			
Non-Plan		11,08,211	11,08,211
State Plan		25,23,557	25,23,557
Transfers to/from Reserve Funds and Deposit Accounts—			
Non-Plan		5,049	5,049
Total—B		56,12,74,408	56,12,74,408

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—SOCIAL AND COMMUNITY SERVICES—			
<i>contd.</i>			
277—Education—contd.			
C—Special Education—			
Adult Education—			
Non-Plan		6,70,343	6,70,343
State Plan		11,92,435	11,92,435
Central Sector Schemes		3,93,259	3,93,259
Promotion of modern Indian Languages and literature—			
Non-Plan		5,60,636	5,60,636
State Plan		2,86,286	2,86,286
Centrally Sponsored Schemes		7,04,919	7,04,919
Sanskrit education—			
Non-Plan		5,47,438	5,47,438
Centrally Sponsored Schemes		1,38,097	1,38,097
Other language education—			
Non-Plan		36,27,732	36,27,732
Other expenditure—			
State Plan		2,06,205	2,06,205
Total—C	83,27,350	83,27,350
D—Pre-University Education—			
Direction and Administration—			
State Plan		6,00,300	6,00,300
Government institutions—			
State Plan		5,57,061	5,57,061
Assistance to non-Government institutions—			
State Plan		1,28,76,118	1,28,76,118
Total—D	1,40,33,479	1,40,33,479

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—SOCIAL AND COMMUNITY SERVICES— contd.			
277—Education—contd.			
E—University and other Higher Education—			
Assistance to Universities for non-technical education—			
Non-Plan		7,11,98,453	7,11,98,453
State Plan		1,24,43,836	1,24,43,836
Government colleges—			
Non-Plan		2,62,37,863	2,62,37,863
State Plan		18,89,184	18,89,184
Assistance to non-Government colleges—			
Non-Plan		10,66,28,656	10,66,28,656
State Plan		80,48,227	80,48,227
Institutes of Higher Learning—			
Non-Plan		40,000	40,000
State Plan		25,84,905	25,84,905
Scholarships—			
Non-Plan		21,113	21,113
State Plan		7,050	7,050
Other expenditure—			
Non-Plan		65,446	65,446
State Plan		6,59,253	6,59,253
Central Sector Schemes		9,72,981	9,72,981
Total—E		23,07,96,967	23,07,96,967

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—SOCIAL AND COMMUNITY SERVICES—			
<i>contd.</i>			
277—Education—contd.			
F—Technical Education—			
Direction and Administration—			
Non-Plan	4,83,814	4,86,814
Assistance to Universities for technical education—			
State Plan	8,47,000	8,47,000
Technical schools—			
Non-Plan	53,57,609	53,57,609
State Plan	1,29,300	1,29,300
Polytechnics—			
Non-Plan	1,19,06,040	1,19,06,040
State Plan	30,01,033	30,01,033
Engineering Colleges and Institutes—			
Non-Plan	1,81,45,748	1,81,45,748
State Plan	14,37,472	14,37,472
Centrally Sponsored Schemes	3,96,310	3,96,310
Research—			
Non-Plan	6,74,166	6,74,166
Training—			
Non-Plan	4,87,939	4,87,939
Other expenditure—			
Non-Plan	7,01,500	7,01,500
State Plan	72,756	72,756
Total—F	4,36,43,687	4,36,43,687

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—SOCIAL AND COMMUNITY SERVICES— contd.			
277—Education—concl.			
G—Sports and Youth Welfare—			
Direction and Administration—			
Non-Plan		10,40,541	10,40,541
Physical education—			
Non-Plan		12,40,749	12,40,749
State Plan		3,79,636	3,79,636
Youth welfare Schemes—			
Non-Plan		1,31,86,394	1,31,86,394
State Plan		18,91,520	18,91,520
Central Sector Schemes ..		20,870	20,870
Sport and games—			
Non-Plan	3,112	8,84,602	8,87,714
State Plan		18,53,507	18,53,507
Other expenditure—			
Non-Plan		64,52,623	64,52,623
Total—G ..	3,112	2,69,50,442	2,69,53,554
H—General—			
Direction and Administration—			
Non-Plan	10,080	57,72,487	57,82,567
State Plan		9,68,887	9,68,887
Research—			
Non-Plan		2,82,000	2,82,000
Scholarships—			
Non-Plan		29,75,706	29,75,706
State Plan		3,408	3,408
Centrally Sponsored Schemes ..		4,33,033	4,33,033
Other expenditure—			
Non-Plan		67,26,965	67,26,965
State Plan		22,00,598	22,00,598
Total—H ..	10,080	1,93,63,084	1,93,73,164
Total—A,B,C,D,E,F,G and H ..	13,192	1,50,53,10,438	1,50,53,23,630

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
E—SOCIAL AND COMMUNITY SERVICES—<i>contd.</i>			
278—Art and Culture—			
Fine Arts Education—			
Non-Plan	8,16,413	8,16,413
State Plan	53,069	53,069
Promotion of Arts and Culture—			
Non-Plan	11,46,422	11,46,422
State Plan	29,21,821	29,21,821
Archaeology—			
Non-Plan	11,64,401	11,64,401
State Plan	4,85,393	4,85,393
Archives and Museums—			
Non-Plan	31,705	31,705
State Plan	1,50,244	1,50,244
Public Libraries—			
Non-Plan	53,34,788	53,34,788
Other expenditure—			
Non-Plan	801	801
Total	1,21,05,057	1,21,05,057
279—Scientific Services and Research—			
G—Assistance for other Scientific Research—			
Assistance to other scientific bodies—			
Non-Plan	29,800	29,800
Total	29,800	29,800

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—SOCIAL AND COMMUNITY SERVICES—<i>contd.</i>			
280—Medical—			
A—Allopathy—			
Direction and Administration—			
Non-Plan	2,18,72,852	2,18,72,852
Medical Relief—			
Non-Plan	31,18,18,373	31,18,18,373
State Plan	8,257	7,37,38,983	7,37,47,240
Centrally Sponsored Schemes	57,245	57,245
Education—			
Non-Plan	2,37,83,430	2,37,83,430
State Plan	63,34,355	63,34,355
Centrally Sponsored Schemes	6,92,369	6,92,369
Training—			
Non-Plan	34,99,351	34,99,351
State Plan	30,63,813	30,63,813
Centrally Sponsored Schemes	3,030	3,030
Employees' State Insurance Scheme—			
Non-Plan	2,349	8,45,69,366	8,45,72,215
State Plan	50,73,730	50,73,730
Other Health Schemes—			
State Plan	1,14,656	1,14,656
Medical Store Depots—			
Non-Plan	5,23,74,690	5,23,74,690
State Plan	1,61,180	1,61,180
Other expenditure—			
Non-Plan	93,37,990	93,37,990
State Plan	2,43,329	2,43,329
Total—A	11,106	59,67,38,742	59,67,49,848

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—SOCIAL AND COMMUNITY SERVICES—<i>contd.</i>			
280—Medical—<i>concl.</i>			
B—Other Systems of Medicine—			
Ayurvedic—			
Non-Plan		4,18,837	4,18,837
State Plan		22,07,347	22,07,347
Centrally Sponsored Schemes		2,42,919	2,42,919
Homoeopathy—			
State Plan		23,61,316	23,61,316
Other Systems—			
Non-Plan		6,59,398	6,59,398
Total—B		58,89,817	58,89,817
Total—A and B	11,106	60,26,28,559	60,26,39,665
281—Family Welfare—			
Direction and Administration—			
Centrally Sponsored Schemes		45,96,415	45,96,415
Rural Family Welfare Services—			
Non-Plan		40,968	40,968
Centrally Sponsored Schemes		1,99,41,859	1,99,41,859
Urban Family Welfare Services—			
Non-Plan		19,622	19,622
Centrally Sponsored Schemes		34,31,089	34,31,089
Maternity and Child health—			
Non-Plan		10,59,940	10,59,940
State Plan		1,71,877	1,71,877
Centrally Sponsored Schemes		3,01,881	3,01,881

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—SOCIAL AND COMMUNITY SERVICES —contd.			
281—Family Welfare—concl'd.			
Transport—			
Centrally Sponsored Schemes	18,26,204	18,26,204
Compensation—			
Non-Plan	1,95,400	1,95,400
Centrally Sponsored Schemes	29,98,880	29,98,880
Other Services and Supplies—			
Centrally Sponsored Schemes	14,72,368	14,72,368
Mass education—			
Centrally Sponsored Schemes	4,89,117	4,89,117
Training, research and statistics—			
Non-Plan	37,775	37,775
Centrally Sponsored Schemes	21,46,402	21,46,402
Total	3,87,29,797	3,87,29,797
282—Public Health, Sanitation and Water Supply—			
A—Public Health and Sanitation—			
Direction and Administration—			
Non-Plan	557	1,81,39,882
1,81,40,439			
Prevention and control of diseases—			
Non-Plan	4,87,93,492	4,87,93,492
State Plan	37,32,267	37,32,267
Centrally Sponsored Schemes	2,03,54,817	2,03,54,817
Prevention of food adulteration—			
Non-Plan	1,32,428	1,32,428
State Plan	1,88,375	1,88,375

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—SOCIAL AND COMMUNITY SERVICES <i>—contd.</i>			
282—Public Health, Sanitation and Water Supply—<i>concd.</i>			
A—Public Health and Sanitation—<i>concd.</i>			
Prevention of air and water pollution—			
Non-Plan .... ..	.. ..	1,54,854	1,54,854
State Plan .. ..	.. ..	4,97,396	4,97,396
Drug Control—			
Non-Plan .. ..	.. ..	13,02,216	13,02,216
State Plan .. ..	.. ..	3,00,708	3,00,708
Training—			
Centrally Sponsored Schemes .. ..	.. ..	10,49,424	10,49,424
Health statistics and research—			
Non-Plan .. ..	.. ..	2,10,662	2,10,662
State Plan .. ..	.. ..	9,99,894	9,99,894
Health education and publicity—			
Non-Plan .. ..	.. ..	9,92,605	9,92,605
State Plan .. ..	.. ..	3,33,022	3,33,022
Manufacture of sera and vaccine—			
Non-Plan .. ..	.. ..	4,73,060	4,73,060
State Plan .. ..	.. ..	91,615	91,615
Public Health Laboratories—			
Non-Plan .. ..	.. ..	8,30,730	8,30,730
State Plan .. ..	.. ..	1,54,634	1,54,634
Health transport—			
State Plan .. ..	.. ..	1,23,780	1,23,780
Sanitation services—			
Non-Plan .. ..	.. ..	22,000	22,000
Total—A	557	9,88,77,861	9,88,78,418

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—SOCIAL AND COMMUNITY SERVICES—<i>contd.</i>			
282—Public Health, sanitation and Water Supply—<i>concl.</i>			
B—Sewerage and Water Supply—			
Direction and Administration—			
Non-Plan		2,91,61,137	2,91,61,137
Centrally Sponsored Schemes		2,49,367	2,49,367
Machinery and equipment—			
Non-Plan		48,98,395	48,98,395
Suspense—			
Non-Plan		-1,75,67,360 (x)	-1,75,67,360
Other expenditure—			
Non-Plan		43,36,721	43,36,721
Sewerage schemes—			
State Plan		4,397	4,397
Centrally Sponsored Schemes		5,00,000	5,00,000
Urban Water supply schemes—			
Non-Plan		5,49,040	5,49,040
State Plan		66,00,572	66,00,572
Rural piped Water supply schemes—			
State Plan		2,48,92,157	2,48,92,157
Central Sector Schemes		4,49,787	4,49,787
Minimum Needs Programme—			
State Plan		2,68,22,628	2,68,22,628
Total—B		8,08,96,841	8,08,96,841
Total—A and B ..	557	17,97,74,702	17,97,75,259

(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 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
B—SOCIAL AND COMMUNITY SERVICES —contd.			
283—Housing—			
A—General—			
Direction and Administration—			
Non-Plan	81,39,184	81,39,184
Total—A	81,39,184	81,39,184
B—Housing Schemes—			
Low Income Group Housing Scheme—			
Non-Plan	24,244	24,244
Bagjola Sewerage Treatment Plant—			
Non-Plan	2,44,267	2,44,267
Administration of Bidhan Nagar—			
Non-Plan	3,01,574	3,01,574
Sodepur Development Schemes—			
Non-Plan	10,305	10,305
Subsidised Industrial Housing Scheme—			
Central Sector Schemes	29,99,177	29,99,177
Kalyani Housing Project—			
Non-Plan	87,594	87,594
Total—B	36,67,161	36,67,161
C—Government Residential Buildings—			
Maintenance and repairs—			
Non-Plan	1,62,25,239	1,62,25,239
Lease charges—			
Non-Plan	5,50,249	5,50,249
Estate management—			
Non-Plan	1,18,34,036	1,18,34,036
Machinery and equipment—			
Non-Plan	10,88,228	10,88,228

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—SOCIAL AND COMMUNITY SERVICES— contd.			
283—Housing—concl.			
C—Government Residential Buildings— concl.			
Suspense—			
Non-Plan	11,69,172 (x)	11,69,172 (x)
Total—C	2,85,28,580	2,85,28,580
Total—A, B and C	4,03,34,925	4,03,34,925
284—Urban Development—			
A—General—			
Assistance to Municipalities, Corporations, etc.—			
Non-Plan	13,87,73,205	13,87,73,205
State Plan	62,82,973	62,82,973
Town and Regional Planning—			
Non-Plan	7,54,217	7,54,217
State Plan	3,43,457	3,43,457
Other expenditure—			
Non-Plan	5,26,616	5,26,616
State Plan	2,37,02,483	2,37,02,483
Total—A	17,03,82,951	17,03,82,951
C—Greater Calcutta Development Scheme—			
Direction and Administration—			
Non-Plan	21,220	21,220
State Plan	72,33,176	72,33,176
Other expenditure—			
Non-Plan	2,57,08,300	2,57,08,300
State Plan	2,85,000(y) 1,67,15,000	1,70,00,000
Total—C	2,85,000 4,96,77,696	4,99,62,696
Total—A and C	2,85,000 22,00,60,647	22,03,45,647

(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 1975-76 and recouped to the Fund during the year.

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—SOCIAL AND COMMUNITY SERVICES—<i>contd.</i>			
285—Information and Publicity—			
Direction and Administration—			
Non-Plan		84,67,554	84,67,554
Advertising and Visual Publicity—			
Non-Plan		55,96,421	55,96,421
Information Centres—			
State Plan		7,31,718	7,31,718
Press Information services—			
Non-Plan		81,278	81,278
Field publicity—			
Non-Plan		12,22,764	12,22,764
Songs and Drama Services—			
Non-Plan		5,00,252	5,00,252
Films—			
Non-Plan		12,32,083	12,32,083
Photo services— //			
Non-Plan		48,218	48,218
Publications—			
Non-Plan		8,71,074	8,71,074
Other expenditure—			
Non-Plan		5,38,686	5,38,686
Total		1,92,90,048	1,92,90,048

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

Heads	Actuals for 1977-78		
	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		49,21,855	49,21,855
State Plan		9,43,937	9,43,937
Industrial relations—			
Non-Plan		24,91,570	24,91,570
State Plan		1,63,711	1,63,711
Working conditions and safety—			
Non-Plan		27,75,508	27,75,508
State Plan		25,005	25,005
General labour welfare—			
Non-Plan		3,59,000	3,59,000
State Plan		83,409	83,409
Research and Statistics—			
Non-Plan		4,96,271	4,96,271
Other expenditure—			
State Plan		1,87,053	1,87,053
Total—A		1,24,47,319	1,24,47,319
B—Employment and Training—			
Direction and Administration—			
Non-Plan		11,77,374	11,77,374
State Plan		16,278	16,278
Employment exchange—			
Non-Plan		41,83,129	41,83,129
State Plan		3,87,195	3,87,195

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

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
B—SOCIAL AND COMMUNITY SERVICES <i>contd.</i>			
287—Labour and Employment—<i>concl.</i>			
B—Employment and Training—<i>concl.</i>			
Employment survey and statistics—			
Non-Plan	19,934	19,934
State Plan	2,46,64,608	2,46,64,608
Training of craftsmen and supervisors—			
Non-Plan	1,51,12,515	1,51,12,515
State Plan	1,56,392	1,56,392
Other expenditure—			
Non-Plan	30,399	30,399
State Plan	12,997	12,997
Transfers to/from Reserve Funds and Deposit Accounts—			
Non-Plan	—10,122	—10,122
Total—B	4,57,50,699	4,57,50,699
Total—A and B	5,81,98,018	5,81,98,018
288—Social Security and Welfare—			
A—Civil Supplies—			
Direction and Administration—			
Non-Plan	24,74,172	24,74,172
Inspection—			
Non-Plan	1,87,771	1,87,771
Other expenditure—			
Non-Plan	18,428	18,428
Total—A	26,80,371	26,80,371

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

Heads	Actuals for 1977-78		
	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 Dis- placed Persons—			
Direction and Administration—			
Non-Plan		75,70,499	75,70,499
Relief and Rehabilitation of persons affected by Indo-Pak hostilities/ conflict, 1971—			
Non-Plan	9,98,546	2,07,45,437	2,17,43,983
Tibetan refugees—			
Non-Plan		1,67,330	1,67,330
Other relief measures—			
Non-Plan		35,54,921	35,54,921
Other rehabilitation schemes—			
Non-Plan		5,91,42,406	5,91,42,406
Other expenditure—			
Non-Plan		8,09,842	8,09,842
Total—B	9,98,546	9,19,90,435	9,29,88,981

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—SOCIAL AND COMMUNITY SERVICES			
<i>—contd.</i>			
288—Social Security and Welfare—contd.			
C—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—			
Direction and Administration—			
Non-Plan	62,11,119	62,11,119
State Plan	1,05,855	1,05,855
Welfare of Scheduled castes—			
Non-Plan	1,40,63,264	1,40,63,264
State Plan	1,01,66,762	1,01,66,762
Centrally Sponsored Schemes	1,41,24,118	1,41,24,118
Welfare of Scheduled tribes—			
Non-Plan	36,30,412	36,30,412
State Plan	64,17,337	64,17,337
Centrally Sponsored Schemes	19,04,402	19,04,402
Tribal Areas Sub-Plan—			
State Plan	1,58,23,978	1,58,23,978
Welfare of Denotified and Nomadic tribes—			
Non-Plan	58,420	58,420
Other expenditure—			
Non-Plan	7,22,288	7,22,288
Centrally Sponsored Schemes	53,162	53,162
Transfers to/from Reserve Funds and Deposit Accounts—			
Non-Plan	5,01,712	5,01,712
Total—C	7,37,82,829	7,37,82,829

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—SOCIAL AND COMMUNITY SERVICES			
—contd.			
288—Social security and Welfare—contd.			
D—Social Welfare—			
Direction and Administration—			
Non-Plan		22,60,591	22,60,591
Education and welfare of handicapped—			
Non-Plan		2,16,205	2,16,205
State Plan		4,21,835	4,21,835
Women's welfare—			
Non-Plan		1,10,224	1,10,224
State Plan		6,35,572	6,35,572
Central Sector Schemes		1,53,512	1,53,512
Family and child welfare—			
Non-Plan		2,02,84,146	2,02,84,146
State Plan		7,72,805	7,72,805
Centrally Sponsored Schemes		32,95,871	32,95,871
Welfare of poor and destitute—			
Non-Plan		66,19,980	66,19,980
State Plan		25,29,875	25,29,875
Correctional homes—			
Non-Plan		19,73,761	19,73,761
Minimum Needs Programme—			
State Plan		54,20,365	54,20,365
Other expenditure—			
Non-Plan		53,80,170	53,80,170
State Plan		4,10,95,534	4,10,95,534
Total—D		9,11,70,446	9,11,70,446

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—SOCIAL AND COMMUNITY SERVICES			
<i>—contd.</i>			
288—Social Security and Welfare—concl'd.			
E—Other Social Security and Welfare Programmes—			
Direction and Administration—			
Non-Plan	42,336	42,336
Pensions under Social security Schemes—			
Non-Plan	27,44,497	27,44,497
Pensions to freedom fighters, their dependents, etc—			
Non-Plan	8,56,220	8,56,220
Other programmes—			
Non-Plan	11,98,406	11,98,406
State Plan	1,37,877	1,37,877
Total—E	49,79,336	49,79,336
Total—A, B, C, D and E	9,98,546	26,46,03,417	26,56,01,963
289—Relief on account of Natural Calamities—			
A—Special Relief—			
Public Health, Water Supply and Sanitation—			
Non-Plan	38,95,538	38,95,538
Other special relief measures—			
Non-Plan	35,93,066	35,93,066
Total—A	74,88,604	74,88,604

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—SOCIAL AND COMMUNITY SERVICES			
—contd.			
289—Relief on account of Natural Calamities—concl'd.			
B—Gratuitous Relief—			
Cash doles—			
Non-Plan	16,61,896	16,61,896
Food and clothing—			
Non-Plan	3,65,25,972	3,65,25,972
Housing—			
Non-Plan	31,92,250	31,92,250
Supply of Seeds, fertilisers and agricultural implements—			
Non-Plan	9,33,264	9,33,264
Supply of fodder—			
Non-Plan	2,46,250	2,46,250
Other gratuitous relief—			
Non-Plan	1,400	1,400
Total—B	..	4,25,61,032	4,25,61,032
C—Relief Works—			
Other works—			
Non-Plan	3,42,83,655	3,42,83,655
Total—C	..	3,42,83,655	3,42,83,655
D—General—			
Direction and Administration—			
Non-Plan	1,24,81,508	1,24,81,508
Other expenditure—			
Non-Plan	1,66,63,466	1,66,63,466
Total—D	..	2,91,47,974	2,91,47,974
Total—A, B, C and D	..	11,34,81,265	11,34,81,265

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

Heads	Actuals for 1977-78		
	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 .. .. .	..	5,23,961	5,23,961
State Plan .. .. .	..	2,00,000	2,00,000
Upkeep of Shrines, Temples, etc.—			
Non-Plan .. .. .	..	4,55,000	4,55,000
Donations for charitable purposes—			
Non-Plan .. .. .	..	5,17,487	5,17,487
Other expenditure—			
Non-Plan .. .. .	..	28,00,501	28,00,501
Total .. .. .	..	44,96,949	44,96,949
Total—B—Social and Community Services ..	13,10,671	3,07,04,46,437	3,07,17,57,108
C—ECONOMIC SERVICES—			
(a) General Economic Services—			
296—Secretariat—Economic Services—			
Planning Commission/Planning Board—			
State Plan .. .. .	..	6,99,837	6,99,837
Centrally Sponsored Schemes .. .. .	..	1,95,167	1,95,167
Secretariat—			
Non-Plan	1,200	1,17,16,377	1,17,17,577
State Plan .. .. .	..	6,50,228	6,50,228
Attached Offices—			
Non-Plan .. .. .	..	7,85,370	7,85,370
State Plan .. .. .	..	6,80,113	6,80,113
Total	1,200	1,47,27,092	1,47,28,292

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

Heads	Actuals for 1977-78		
	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	91,24,612	91,24,612
State Plan	13,85,885	13,85,885
Audit of Co-operatives—			
Non-Plan	45,73,447	45,73,447
State Plan	27,560	27,560
Education, research and training—			
Non-Plan	7,61,298	7,61,298
State Plan	7,14,277	7,14,277
Information and publicity—			
State Plan	6,840	6,840
Credit co-operatives—			
Non-Plan	1,02,12,809	1,02,12,809
Housing co-operatives—			
Non-Plan	423	423
Labour co-operatives—			
Non-Plan	34,400	34,400
Farming co-operatives—			
State Plan	1,200	1,200
Warehousing and Marketing co-operatives—			
Non-Plan	27,15,045	27,15,045
State Plan	3,26,945	3,26,945
Processing co-operatives—			
Non-Plan	5,05,500	5,05,500
State Plan	3,000	3,000
Dairy co-operatives—			
Non-Plan	14,99,793	14,99,793

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ECONOMIC SERVICES—<i>contd.</i>			
(a) General Economic Services— <i>concl.</i>			
293—Co-operation—<i>concl.</i>			
Fishermen's co-operatives—			
Non-Plan		6,896	6,896
State Plan		1,52,450	1,52,450
Industrial co-operatives—			
Non-Plan		27,092	27,092
State Plan		62,80,124	62,80,124
Consumer's co-operatives—			
State Plan		11,86,935	11,86,935
Centrally Sponsored Schemes		67,500	67,500
Other co-operatives—			
Non-Plan		1,96,639	1,96,639
Centrally Sponsored Schemes		13,000	13,000
Total		3,98,23,670	3,98,23,670
304—Other General Economic Services—			
Land ceilings—			
Non-Plan		9,74,356	9,74,356
Regulation of other business undertakings—			
Non-Plan		1,91,283	1,91,283
Economic advice and statistics—			
Non-Plan		45,52,854	45,52,854
State Plan		7,54,386	7,54,386
Central Sector Schemes		15,16,528	15,16,528
Regulation of weights and measures—			
Non-Plan		19,57,000	19,57,000
State Plan		1,42,621	1,42,621
Total		1,00,89,028	1,00,89,028
Total—C—(a)—General Economic Services ..	1,200	6,46,39,790	6,46,40,990

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ECONOMIC SERVICES—<i>contd.</i>			
(b) Agriculture and Allied Services—			
305—Agriculture—			
Direction and Administration—			
Non-Plan	90,13,455	90,13,455
State Plan	1,22,89,401	1,22,89,401
Land Reforms—			
Non-Plan	21,765	21,765
State Plan	5,01,59,671	5,01,59,671
Central Sector Schemes	..	5,90,672	5,90,672
Consolidation of Holdings—			
State Plan	60,836	60,836
Multiplication and distribution of seeds—			
Non-Plan	13,23,136	13,23,136
State Plan	16,08,180	16,08,180
Agricultural farms—			
Non-Plan	1,54,39,155	1,54,39,155
Manures and fertilisers—			
Non-Plan	1,06,77,921	1,06,77,921
State Plan	33,50,682	33,50,682
Centrally Sponsored Schemes	..	2,72,522	2,72,522
Central Sector Schemes	..	46,000	46,000
High yielding varieties programme—			
Non-Plan	84,35,552	84,35,552
Centrally Sponsored Schemes	..	1,477	1,477
Plant protection—			
State Plan	11,16,595	11,16,595

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

Heads	Actuals for 1977-78		
	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>			
Commercial crops—			
Non-Plan	3,37,289	3,37,289
State Plan	74,43,006	74,43,006
Centrally Sponsored Schemes	71,60,392	71,60,392
Central Sector Schemes	15,904	15,904
Schemes for small and marginal farmers and agriculture labour—			
State Plan	8,16,328	8,16,328
Drought Prone Areas Programme—			
State Plan	1,00,59,960	1,00,59,960
Central Sector Schemes	1,75,19,772	1,75,19,772
Extension and farmers' training—			
Non-Plan	1,27,561	1,27,561
State Plan	43,57,661	43,57,661
Centrally Sponsored Schemes	12,57,566	12,57,566
Agricultural education—			
Non-Plan	1,92,75,445	1,92,75,445
State Plan	2,14,07,707	2,14,07,707
Agricultural engineering—			
Non-Plan	53,969	53,969
State Plan	2,52,071	2,52,071
Agricultural research—			
Non-Plan	68,50,077	68,50,077
State Plan	3,93,876	3,93,876
Centrally Sponsored Schemes	30,658	30,658
Central Sector Schemes	2,18,469	2,18,469

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ECONOMIC SERVICES—contd.			
(b) Agriculture and Allied Services—contd.			
305—Agriculture—concl'd.			
Agricultural economics and statistics—			
Non-Plan	54,48,893	54,48,893
State Plan	15,44,820	15,44,820
Central Sector Schemes	3,83,367	3,83,367
Storage and warehousing—			
Non-Plan	3,82,612	3,82,612
State Plan	65,874	65,874
Central Sector Schemes	10,14,976	10,14,976
Agricultural marketing and quality control—			
Non-Plan	32,46,692	32,46,692
State Plan	7,14,589	7,14,589
Centrally Sponsored Schemes	66,431	66,431
Central Sector Schemes	6,50,273	6,50,273
Horticulture—			
Non-Plan	6,32,075	6,32,075
State Plan	4,71,306	4,71,306
Tribal Areas Sub-Plan—			
State Plan	23,59,252	23,59,252
Other expenditure—			
State Plan	4,72,902	4,72,902
Total	22,94,38,793	22,94,38,793

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ECONOMIC SERVICES—contd.			
(b) Agriculture and Allied Services—contd.			
306—Minor Irrigation—			
Direction and Administration—			
Non-Plan		81,48,724	81,48,724
State Plan		98,84,333	98,84,333
Investigation and development of ground water resources—			
State Plan		57,31,931	57,31,931
Construction and deepening of wells and tanks—			
State Plan		88,47,052	88,47,052
Tubewells—			
Non-Plan		1,42,70,690	1,42,70,690
State Plan		2,75,91,215	2,75,91,215
Lift Irrigation schemes—			
Non-Plan		94,40,944	94,40,944
State Plan		4,30,76,716	4,30,76,716
Other minor irrigation works—			
State Plan		1,24,91,281	1,24,91,281
Other expenditure—			
State Plan	10,359	1,03,99,205	1,04,09,564
Total	10,359	14,98,82,091	14,98,92,450

307—Soil and Water Conservation—

Soil survey and testing—

Non-Plan		10,94,117	10,94,117
State Plan		7,49,012	7,49,012

Research—

Non-Plan		1,05,380	1,05,380
State Plan		1,31,785	1,31,785

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ECONOMIC SERVICES—<i>contd.</i>			
(b) Agriculture and Allied Services—<i>contd.</i>			
307—Soil and Water Conservation—<i>concl'd.</i>			
Education and training—			
State Plan	2,80,689	2,80,689
Soil conservation schemes—			
Non-Plan	3,961	3,961
State Plan	99,87,003	99,87,003
Tribal Areas Sub-Plan—			
State Plan	8,86,631	8,86,631
<hr/>			
Total	1,32,38,578	1,32,38,578
<hr/>			
308—Area Development—			
Ayacut Development—			
State Plan	2,88,209	2,88,209
Dry land development—			
State Plan	67,63,067	67,63,067
Development of hill areas—			
State Plan	3,25,53,856	3,25,53,856
Central Sector Schemes	5,63,554	5,63,554
Other expenditure—			
Non-Plan	73,890	73,890
State Plan	3,33,63,186	3,33,63,186
Central Sector Schemes	19,39,671	19,39,671
<hr/>			
Total	7,55,45,433	7,55,45,433
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**STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—contd.**

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ECONOMIC SERVICES—contd.			
(b) Agriculture and Allied Services—contd.			
309—Food—			
Direction and Administration—			
Non-Plan	6,75,63,808	6,75,63,808
Nutritious and Subsidiary Food—			
State Plan	15,08,296	15,08,296
Centrally Sponsored Schemes	51,387	51,387
Other expenditure—			
Non-Plan	1,59,732	1,59,732
Total	6,92,83,223	6,92,83,223
310—Animal Husbandry—			
Direction and Administration—			
Non-Plan	69,41,076	69,41,076
State Plan	3,35,617	3,35,617
Veterinary education and training—			
Non-Plan	43,200	43,200
State Plan	3,01,294	3,01,294
Veterinary services and Animal health—			
Non-Plan	94,84,924	94,84,924
State Plan	73,19,939	73,19,939
Centrally Sponsored Schemes	3,49,290	3,49,290
Veterinary research—			
Non-Plan	2,45,120	2,45,120
State Plan	5,02,012	5,02,012

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

Heads	Actuals for 1977-78		
	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'd.</i>			
Investigation and statistics—			
State Plan	18,827	18,827
Centrally Sponsored Schemes	18,827	18,827
Cattle development—			
Non-Plan	7,026	2,24,73,521	2,24,80,547
State Plan	98,53,283	98,53,283
Centrally Sponsored Schemes	17,63,601	17,63,601
Poultry development—			
Non-Plan	70,44,594	70,44,594
State Plan	28,40,988	28,40,988
Sheep and wool development—			
Non-Plan	3,48,214	3,48,214
State Plan	23,400	23,400
Piggery development—			
Non-Plan	11,88,718	11,88,718
State Plan	31,587	31,587
Other livestock development—			
Non-Plan	24,650	24,650
Central Sector Schemes	38,58,788	38,58,788
Fodder and feed development—			
Non-Plan	17,80,557	17,80,557
State Plan	15,86,697	15,86,697
Other expenditure—			
Non-Plan	3,37,965	3,37,965
State Plan	1,15,323	1,15,323
Total ..	7,026	7,88,32,012	7,88,39,038

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ECONOMIC SERVICES—contd.			
(b) Agriculture and Allied Services—contd.			
311—Dairy Development—			
Dairy development—			
Non-Plan	2,79,518	2,79,518
State Plan	1,67,696	1,67,696
Research—			
Non-Plan	73,598	73,598
Education and training—			
Non-Plan	72,925	72,925
State Plan	23,399	23,399
Other expenditure—			
Non-Plan	58,483	58,483
Greater Calcutta Milk Supply Scheme—			
Non-Plan	17,83,23,617	17,83,23,617
Dankuni Milk Supply Scheme—			
Non-Plan	29,092	29,092
Durgapur Milk Supply Scheme—			
State Plan	73,03,854	73,03,854
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Total	18,63,32,182	18,63,32,182
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312—Fisheries—

Direction and Administration—

Non-Plan	45,59,397	45,59,397
State Plan	4,11,338	4,11,338

Research—

Non-Plan .. ..	..	1,27,081	1,27,081
State Plan .. ..	..	51,28,487	51,28,487

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ECONOMIC SERVICES—<i>contd.</i>			
(b) Agriculture and Allied Services—<i>contd.</i>			
312—Fisheries—<i>concl'd.</i>			
Education and training—			
State Plan	17,58,257	17,58,257
Centrally Sponsored Schemes	3,66,000	3,66,000
Inland fisheries—			
State Plan	13,77,049	13,77,049
Fishing harbour and landing facilities—			
Centrally Sponsored Schemes	—19,595	—19,595 (x)
Deep sea fisheries—			
Central Sector Schemes	6,58,000	6,58,000
Processing, preservation and marketing—			
State Plan	2,89,680	2,89,680
Mechanisation and improvement of fishing crafts—			
State Plan	22,56,386	22,56,386
Central Sector Schemes	4,22,550	4,22,550
Other expenditure—			
State Plan	13,86,494	13,86,494
Total	1,87,21,124	1,87,21,124
313—Forest—			
Direction and Administration—			
Non-Plan	2,48,28,313	2,48,28,313
Research—			
State Plan	4,36,169	4,36,169
Education and training—			
State Plan	58,424	58,424

(x) Minus expenditure was due to transfer of material from material at site account.
The present figure relates to Public Works Expenditure.

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

Heads	Actuals for 1977-78		
	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>			
Forest conservation and development—			
Non-Plan	33,05,575	33,05,575
State Plan	5,37,948	5,37,948
Survey of forest resources—			
Non-Plan	79,370	79,370
State Plan	6,36,616	6,36,616
Centrally Sponsored Schemes	1,03,656	1,03,656
Plantation Schemes—			
Non-Plan	3,816	3,816
State Plan	68,73,346	68,73,346
Centrally Sponsored Schemes	7,26,827	7,26,827
Farm forestry—			
State Plan	3,00,364	3,00,364
Forest produce—			
Non-Plan	86,86,270	86,86,270
State Plan	4,40,583	4,40,583
Communications and Buildings—			
Non-Plan	28,96,598	28,96,598
State Plan	13,19,072	13,19,072
Preservation of wild life—			
Non-Plan	12,42,648	12,42,648
State Plan	9,18,781	9,18,781
Central Sector Schemes	11,32,179	11,32,179
Other expenditure—			
Non-Plan	34,29,659	34,29,659
State Plan	8,84,734	8,84,734
Total	5,88,40,948	5,88,40,948

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ECONOMIC SERVICES—contd.			
(b) Agriculture and Allied Services—concl'd.			
314—Community Development—			
A—General—			
Direction and Administration—			
Non-Plan	8,36,04,528	8,36,04,528
State Plan	10,77,068	10,77,068
Training—			
Non-Plan	1,66,526	1,66,526
State Plan	32,764	32,764
Assistance to Panchayati Raj Institutions—			
Non-Plan	4,29,11,872	4,29,11,872
State Plan	17,24,550	17,24,550
Total—A	12,95,17,308	12,95,17,308
B—Community Development Programmes—			
Agriculture—			
Non-Plan	12,06,181	12,06,181
Animal Husbandry—			
Non-Plan	15,23,346	15,23,346
State Plan	5,25,769	5,25,769
Health and Sanitation—			
Non-Plan	2,57,187	2,57,187
Housing—			
State Plan	1,21,53,683	1,21,53,683
Other expenditure—			
State Plan	19,83,954	19,83,954
Total—B	1,76,50,120	1,76,50,120
C—Rural Works Programme—			
Roads—			
Central Sector Schemes	16,83,496	16,83,496
Other expenditure—			
Central Sector Schemes	1,996	1,996
Total—C	16,85,492	16,85,492
Total—A, B and C	14,88,52,920	14,88,52,920
Total—C(b)—Agriculture and Allied Services	17,385	1,02,89,67,304	1,02,89,84,689

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ECONOMIC SERVICES—contd.			
(c) Industry and Minerals—			
320—Industries—			
A—General—			
Direction and Administration—			
Non-Plan	7,52,266	7,52,266
State Plan	2,51,353	2,51,353
Industrial productivity—			
Non-Plan	3,28,371	3,28,371
Industrial education, research and training—			
Non-Plan	11,20,831	11,20,831
State Plan	21,000	21,000
Total—A	24,73,821	24,73,821
B—Large and Medium Industries—			
Direction and Administration			
State Plan	2,15,286	2,15,286
Consumer Industries—			
Non-Plan	1,01,18,798	1,01,18,798
State Plan	7,50,000	7,50,000
Other Industries—			
State Plan	68,61,600	68,61,600
Centrally Sponsored Schemes	7,84,400	7,84,400
Oriental Gas Company's Undertaking—			
Non-Plan	1,74,95,253	1,74,95,253
Total—B	3,62,25,337	3,62,25,337

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ECONOMIC SERVICES—<i>contd.</i>			
(e) Industry and Minerals—<i>contd.</i>			
320—Industries—<i>concl'd.</i>			
C—Plantations—			
Direction and Administration—			
Non-Plan	9,71,394	9,71,394
Cinchona—			
Non-Plan	1,72,33,061	1,72,33,061
State Plan	22,01,605	22,01,605
Other Plantations—			
Non-Plan	43,73,760	43,73,760
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Total—C	2,47,79,820	2,47,79,820
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Total—A, B and C	6,34,78,978	6,34,78,978
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321—Village and Small Industries—			
Direction and Administration—			
Non-Plan	57,35,086	57,35,086
State Plan	5,88,421	5,88,421
Industrial Estates—			
State Plan	17,674	17,674
Small Scale Industries—			
Non-Plan	79,41,469	79,41,469
State Plan	22,47,403	22,47,403
Centrally Sponsored Schemes	28,18,939	28,18,939
Handloom Industries—			
Non-Plan	25,92,360	25,92,360
State Plan	11,87,070	11,87,070
Handicraft Industries—			
Non-Plan	4,93,281	4,93,281
State Plan	6,53,662	6,53,662

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

Heads	Actuals for 1977-78		
	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>			
Khadi Industries—			
State Plan	20,27,808	20,27,808
Coir Industries—			
State Plan	1,32,760	1,32,760
Sericulture Industries—			
Non-Plan	86,12,002	86,12,002
State Plan	31,93,095	31,93,095
Other expenditures—			
Non-Plan	32,80,441	32,80,441
State Plan	3,09,346	3,09,346
Total	4,18,30,817	4,18,30,817
328—Mines and Minerals—			
B—Regulation and Development of Mines—			
Direction and Administration—			
Non-Plan	6,82,138	6,82,138
Mineral exploration—			
Non-Plan	4,53,738	4,53,738
State Plan	4,37,124	4,37,124
Education and training—			
Non-Plan	1,81,836	1,81,836
State Plan	38,162	38,162
Total	17,92,998	17,92,998
Total—C(c)—Industry and Minerals..	..	10,71,02,793	10,71,02,793

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ECONOMIC SERVICES—contd.			
(d) Water and Power Development—			
331—Water and Power Development Services—			
A—Water Development—			
Research—			
Non-Plan	30,185	30,185
Total	30,185	30,185
332—Multipurpose River Projects—			
A—Mayurakshi Reservoir Project—			
Direction and Administration—			
Non-Plan	48,34,831	48,34,831
Mayurakshi Irrigation Scheme—			
Non-Plan	1,08,28,923	1,08,28,923
Other expenditure—			
Non-Plan	1,27,13,060	1,27,13,060
Total—A	2,83,76,814	2,83,76,814
B—Kangsabati Reservoir Project—			
Other expenditure—			
Non-Plan	3,92,29,618	3,92,29,618
Total—B	3,92,29,618	3,92,29,618
C—Damodar Valley Project—			
Damodar Valley Irrigation Scheme—			
Non-Plan	95,34,875	95,34,875
Total—C	95,34,875	95,34,875
Total—A, B and C	7,71,41,307	7,71,41,307

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

Heads	Actuals for 1977-78		
	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 project—			
A—Irrigation Projects (Commercial)			
Direction and Administration—			
Non-Plan	95,03,582	95,03,582
Damodar and Eden Canal Project—			
Non-Plan	17,22,091	17,22,091
Midnapore Canal Project—			
Non-Plan	19,35,045	19,35,045
Other Irrigation Projects—			
Non-Plan	24,82,856	24,82,856
Total—A	1,56,43,574	1,56,43,574
B—Irrigation Projects (Non-commercial)—			
Suspense—			
Non-Plan	—63,94,396 (X)	—63,94,396 (X)
Other Irrigation Projects—			
Non-Plan	79,62,166	79,62,166
State Plan	32,90,764	32,90,764
Centrally Sponsored Schemes	2,44,436	2,44,436
Total—B	51,02,970	51,02,970

(a) 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 1977-78		
	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		3,42,058	3,42,058
Calcutta and Eastern Canal Project—			
Non-Plan		11,20,595	11,20,595
Other Navigation Projects—			
Non-Plan		2,67,56,545	2,67,56,545
Total—C		2,82,19,198	2,82,19,198
D—Navigation Projects (Non-Commercial)—			
Suspense—			
Non-Plan		—12,80,974 (x)	—12,80,974 (x)
Other Navigation Projects—			
Non-Plan		29,74,991	29,74,991
Other expenditure—			
Non-Plan		4,13,054	4,13,054
Total—D		21,07,071	21,07,071
E—Drainage Projects (Commercial)			
Other Drainage Projects—			
Non-Plan		10,98,724	10,98,724
Total—E		10,98,724	10,98,724

(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 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ECONOMIC SERVICES—<i>contd.</i>			
(d) Water and Power Development—<i>concl.</i>			
333—Irrigation, Navigation, Drainage and Flood Control Projects—<i>concl.</i>			
F—Drainage Projects (Non-Commercial)—			
Suspense—			
Non-Plan	—21,38,986 (x)	—21,38,986 (x)
Other Drainage Projects—			
Non-Plan	3,11,80,902	3,11,80,902
State Plan	2,04,492	2,04,492
Centrally Sponsored Schemes	3,22,343	3,22,343
<hr/>			
Total—F	2,95,68,751	2,95,68,751
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G—Flood Control and anti-sea erosion projects—			
Suspense—			
Non-Plan	—4,64,610 (x)	—4,64,610 (x)
Other flood control and anti-sea erosion projects			
Non-Plan	3,05,73,781	3,05,73,781
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Total—G	3,01,09,171	3,01,09,171
<hr/>			
Total—A, B, C, D, E, F and G	11,18,49,459	11,18,49,459
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Total—C(d)—Water and Power Development	18,90,20,951	18,90,20,951
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(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 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ECONOMIC SERVICES—<i>contd.</i>			
(a) Transport and Communications—			
335—Ports, Light Houses and Shipping—			
A—Ports and Pilotage—			
Dock-yard and dry docking—			
Non-Plan		4,44,164	4,44,164
Other expenditure—			
Non-Plan		24,61,367	24,61,367
Total		29,05,531	29,05,531
336—Civil Aviation—			
Training and education—			
Non-Plan		3,71,036	3,71,096
Total		3,71,096	3,71,096
337—Roads and Bridges—			
Direction and Administration—			
Non-Plan		4,51,02,180	4,51,02,180
State Plan		4,27,251	4,27,251
Strategic and Border Roads—			
Non-Plan		50,83,313	50,83,313
State Highways—			
Non-Plan		1,50,35,032	1,50,35,032
State Plan		1,30,469	1,30,469
District and Other Roads—			
Non-Plan		11,94,90,808	11,94,90,808
State Plan		78,70,995	78,70,995
Centrally Sponsored Schemes		15,63,319	15,63,319
Railway Safety Works—			
Non-Plan		1,10,131	1,10,131

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ECONOMIC SERVICES—contd.			
(e) Transport and Communications—contd.			
337—Roads and Bridges—concl'd.			
Machinery and equipment—			
Non-Plan		47,78,396	47,78,396
Suspense—			
Non-Plan		—3,45,364 (x)	—3,45,364 (x)
Other expenditure—			
Non-Plan		1,50,94,020	1,50,94,020
Transfers to/from Reserve Funds and Deposit Accounts—			
Non-Plan		34,86,587	34,86,587
Total		21,78,27,137	21,78,27,137
338—Road and Water Transport Services—			
A—Road Transport—			
Government Transport Services—			
Working expenses—			
Non-Plan		3,38,24,564	3,38,24,564
Other expenditure—			
Non-Plan		1,047	1,047
Total—A		3,38,25,611	3,38,25,611
B—Water Transport—			
Training and research—			
Non-Plan		1,72,711	1,72,711
Centrally Sponsored Schemes		22,663	22,663
Other expenditure—			
State Plan		1,84,644	1,84,644
Centrally Sponsored Schemes		37,61,754	37,61,754
Total—B		41,41,772	41,41,772
Total—A and B		3,79,67,383	3,79,67,383

(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 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—ECONOMIC SERVICES—<i>concl.</i>			
(e) Transport and Communications—<i>concl.</i>			
339—Tourism—			
Direction and Administration—			
Non-Plan		2,11,844	2,11,844
Tourist information and publicity—			
Non-Plan		16,54,312	16,54,312
State Plan		4,60,394	4,60,394
Tourist Transport Service—			
State Plan		2,15,434	2,15,434
Tourist accommodation—			
Non-Plan		8,02,320	8,02,320
State Plan		13,72,244	13,72,244
Tourist Centres—			
State Plan		1,50,000	1,50,000
Other expenditure—			
Non-Plan		15,00,000	15,00,000
State Plan		15,64,462	15,64,462
Total		79,31,010	79,31,010
Total—C(e)—Transport and Communications		26,70,02,157	26,70,02,157
Total—C—Economic Services	18,585	1,65,67,32,995	1,65,67,51,580

D—GRANTS-IN-AID AND CONTRIBUTIONS—

**363—Compensation and Assignments to Local
Bodies and Panchayati Raj Institutions—**

Land Revenue—

Non-Plan 10,01,543 10,01,543

Terminal Tax—

Non-Plan 17,12,04,383 17,12,04,383

Taxes on Vehicles—

Non-Plan 1,61,53,867 1,61,53,867

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
D—GRANTS-IN-AID AND CONTRIBUTIONS—<i>concl.</i>			
363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions—<i>concl.</i>			
Other miscellaneous compensations and assignments—			
Non-Plan	6,67,421	1,08,11,573	1,14,78,994
Total	6,67,421	19,91,71,366	19,98,38,787
Total—D—Grants-in-aid and Contributions ..	6,67,421	19,91,71,366	19,98,38,787
Total—Expenditure Heads (Revenue Account) ..	82,55,50,956	6,18,52,93,965	7,01,08,44,921

Expenditure Heads (Capital Account)

A—CAPITAL ACCOUNT OF GENERAL SERVICES—

459—Capital Outlay on Public Works—

Acquisition of land—

Non-Plan	1,83,688	1,83,688
State Plan	7,74,725	7,74,725

Construction—

Non-Plan	1,55,56,239	1,55,56,239
State Plan	1,42,67,057	1,42,67,057

Suspense—

Non-Plan	—2,62,538 (x)	—2,62,538 (x)
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Total	3,05,19,171	3,05,19,171
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Total—(A)—Capital Account of General Services ..	3,05,19,171	3,05,19,171
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(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 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—CAPITAL ACCOUNT OF SOCIAL AND COMMUNITY SERVICES—			
477—Capital Outlay on Education, Art and Culture—			
Primary education—			
State Plan		68,361	68,361
Secondary education—			
State Plan		8,38,791	8,38,791
Pre-University education—			
State Plan		1,96,463	1,96,463
University and other Higher education—			
State Plan		19,86,368	19,86,368
Technical education—			
State Plan		6,50,327	6,50,327
Sports and youth welfare—			
Non-Plan		3,99,691	3,99,691
State Plan		15,77,381	15,77,381
Other expenditure—			
State Plan	2,12,455 (y)	7,46,610	9,59,065
Total	2,12,455	64,63,992	66,76,447
480—Capital Outlay on Medical—			
A—Allopathy—			
Medical relief—			
State Plan		6,94,00,140	6,94,00,140
Medical education—			
State Plan		78,51,664	78,51,664
Medical stores—			
State Plan		59,156	59,156
Other expenditure—			
State Plan		5,36,216	5,36,216
Total		7,78,47,176	7,78,47,176

(y) Represents expenditure met from out of advance obtained from the Contingency Fund during 1976-77 and recouped to the Fund during the year.

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—CAPITAL ACCOUNT OF SOCIAL AND COMMUNITY SERVICES—contd.			
481—Capital Outlay on Family Welfare—			
Welfare Centres—			
Centrally Sponsored Schemes	3,56,545	3,56,545
Total	3,56,545	3,56,545
482—Capital Outlay on Public Health, Sanitation and Water Supply—			
Public health and sanitation programmes—			
State Plan	2,75,698	2,75,698
Total	2,75,698	2,75,698
483—Capital Outlay on Housing—			
A—Government Residential Buildings—			
Construction—			
Non-Plan	51,267	51,267
State Plan	19,05,075	19,05,075
Suspense—			
Non-Plan	—21,48,824 (x)	—21,48,824 (x)
Police Housing Scheme—			
Non-Plan	7,61,884	36,99,445
State Plan	99,40,635	99,40,635
Central Sector Schemes	36,76,600	36,76,600
Total—A	7,61,884	1,63,62,314
B—Other Housing Schemes—			
Salt Lake Scheme—			
Non-Plan	—24,88,641 (x)	—24,88,641 (x)(y)
Subsidised Industrial Housing Scheme—			
State Plan	9,21,861	9,21,861
Rental Housing Scheme—			
State Plan	68,92,594	68,92,594

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

(y) Excludes Rs. 15,44,629 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. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*contd.***

Heads	Actuals for 1977-78		
	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>			
B—Other Housing Schemes—<i>concl.</i>			
Low Income Group Housing Scheme—			
State Plan	16,50,102	16,50,102
Haldia Housing Project—			
State Plan	24,71,041	24,71,041
Patipukur Scheme—			
Non-Plan	—25,990 (x)	—25,990
Middle Income Group Housing Scheme—			
State Plan	5,91,956	5,91,956
Asansol Satellite Township—			
Non-Plan	2,19,358	2,19,358
Other expenditure—			
Non-Plan	—20,78,449 (x)	—20,78,449
Total—B	81,53,832	81,53,832
Total—A and B	7,61,884	2,45,16,146	2,52,78,030
484—Capital Outlay on Urban Development—			
A—General—			
Other expenditure—			
State Plan	1,91,319	1,91,319
Total	1,91,319	1,91,319
485—Capital Outlay on Information and Publicity—			
Information and publicity—			
Non-Plan	20,00,000	20,00,000
State Plan	24,75,441	24,75,441
Total	44,75,441	44,75,441

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

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

Headz	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
B—CAPITAL ACCOUNT OF SOCIAL AND COMMUNITY SERVICES—<i>concd.</i>			
488—Capital Outlay on Social Security and Welfare—			
D—Other Rehabilitation Schemes—			
Colonisation Scheme—			
Non-Plan		65,06,439	65,06,439
Other Schemes—			
Non-Plan		68,842	68,842
Total—D ..	..	65,75,281	65,75,281
E—Other Social Security and Welfare Programmes—			
Tribal Areas Sub-Plan—			
State Plan		8,87,220	8,87,220
Total—E ..	..	8,87,220	8,87,220
Total—D and E ..	..	74,62,501	74,62,501
495—Capital Outlay on Other Social and Community Services—			
Labour—			
State Plan		8,62,451	8,62,451
Employment—			
State Plan		1,73,728	1,73,728
Total ..	..	10,36,179	10,36,179
Total—(B)—Capital Account of Social and and Community Services	9,74,339	12,26,24,997	12,35,99,336

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

Heads	Actuals for 1977-78		
	Charged	Voted	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—			
State Plan		3,66,85,500	3,66,85,500
Housing co-operatives—			
State Plan		27,00,000	27,00,000
Labour co-operatives—			
State Plan		3,75,000	3,75,000
Farming co-operatives—			
State Plan		25,00,000	25,00,000
Warehousing and Marketing co-operatives—			
Non-Plan		5,91,400	5,91,400
State Plan		15,65,160	15,65,160
Processing co-operatives—			
Non-Plan		73,31,500	73,31,500
State Plan		31,01,750	31,01,750
Fishermen's co-operatives—			
State Plan		4,01,300	4,01,300
Co-operative spinning mills—			
State Plan		20,00,000	20,00,000
Industrial co-operatives—			
State Plan		35,72,914	35,72,914
Centrally Sponsored Schemes		31,69,450	31,69,450
Consumer co-operatives—			
State Plan		31,90,500	31,90,500
Centrally Sponsored Schemes		25,02,500	25,02,500
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Total		6,96,86,974	6,96,86,974
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**STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—contd.**

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—contd.			
(a) Capital Account of General Economic Services—contd.			
500—Investments in General Financial and Trading Institutions—			
Investments in General Financial Institutions—			
State Plan		3,75,000	3,75,000
Investments in Trading Institutions			
State Plan		5,00,000	5,00,000
Total		8,75,000	8,75,000
504—Capital Outlay on Other General Economic Services—			
Land Ceilings—			
Non-Plan		11,769	11,769
Compensation to Landholders on abolition of Zamindari System—			
Non-Plan		2,18,13,961	2,18,13,961
Total		2,18,25,730	2,18,25,730
Total—C(a)—Capital Account of General Economic Services		9,23,87,704	9,23,87,704

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
3—CAPITAL ACCOUNT OF ECONOMIC SERVICES—contd.			
(b) Capital Account of Agriculture and Allied Services—			
505—Capital Outlay on Agriculture—			
Agricultural farms—			
State Plan	24,24,390	24,24,390
Agricultural engineering—			
State Plan	6,66,666	60,00,000	66,66,666
Agricultural research—			
State Plan	2,19,615	2,19,615
Storage and warehousing—			
State Plan	21,99,453	21,99,453
Marketing—			
State Plan	28,044	28,044
Other expenditure—			
State Plan	55,717	55,717
Total	6,66,666	1,09,27,219	1,15,93,885
506—Capital Outlay on Minor Irrigation, Soil conservation and Area Development—			
Minor Irrigation—			
State Plan	7,81,81,882	7,81,81,882
Soil conservation schemes—			
State Plan	2,90,646	2,90,646
Area Development programmes—			
State Plan	44,49,869	44,49,869
Central Sector Schemes	28,58,444	28,58,444
Total	8,57,80,841	8,57,80,841

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

Heads	Actuals for 1977-78		
	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 Food—			
Procurement and Supply—			
Non-Plan	43,18,240	43,18,240
Other expenditure—			
Non-Plan	7,61,473	7,61,473
Total	50,79,713	50,79,713
510—Capital Outlay on Animal Husbandry—			
Veterinary Services and animal health—			
State Plan	22,74,632	22,74,632
Cattle development—			
Non-Plan	43,806	43,806
State Plan	51,41,524	51,41,524
Centrally Sponsored Schemes	10,56,489	10,56,489
Poultry development—			
Non-Plan	-6,24,972	-6,24,972
		(x)	(x)
State Plan	64,993	64,993
Fodder and feed development—			
Non-Plan	10,00,000	10,00,000
Other expenditure—			
State Plan	35,00,000	35,00,000
Total	1,24,56,472	1,24,56,472

(x) 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 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
G—CAPITAL ACCOUNT OF ECONOMIC SERVICES—contd.			
(b) Capital Account of Agriculture and Allied Services—concl'd.			
511—Capital Outlay on Dairy Development—			
Dairy development—			
Non-Plan	4,83,355	4,83,355
State Plan	21,28,192	21,28,192
Burdwan Milk Supply Scheme—			
State Plan	24,55,994	24,55,994
Other expenditure—			
State Plan	1,68,000	1,68,000
Total	52,35,541	52,35,541
512—Capital Outlay on Fisheries—			
Mechanisation of fishing crafts—			
Non-Plan	3,64,060	3,64,060
State Plan	24,98,240	24,98,240
Total	28,62,300	28,62,300
513—Capital Outlay on Forests—			
Other expenditure—			
State Plan	25,00,000	25,00,000
Total	25,00,000	25,00,000
514—Capital Outlay on Community Development—			
Community Development—			
State Plan	37,56,248	37,56,248
Total	37,56,248	37,56,248
Total—C(b)—Capital Account of Agriculture and Allied Services	6,66,666	12,85,98,334	12,92,65,000

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—<i>contd.</i>			
(c) Capital Account of Industry and Minerals			
520—Capital Outlay on Industrial Research and Development—			
Other expenditure—			
Non-Plan .. .. .	..	6,22,562	6,22,562
State Plan	1,50,073	..	1,50,073
Total	1,50,073	6,22,562	7,72,635
521—Capital Outlay on Village and Small Industries—			
Industrial Estates—			
State Plan .. .. .	..	6,93,447	6,93,447
Small scale industries—			
State Plan .. .. .	..	12,64,005	12,64,005
Handloom industries—			
State Plan .. .. .	..	40,00,000	40,00,000
Handicraft industries—			
State Plan .. .. .	..	3,00,000	3,00,000
Sericulture industries—			
State Plan .. .. .	..	70,22,902	70,22,902
Other expenditure—			
State Plan .. .. .	..	30,00,000	30,00,000
Total .. .. .	..	1,62,80,354	1,62,80,354
523—Capital Outlay on Petroleum, Chemicals and Fertilizers Industries—			
Drugs and Pharmaceuticals—			
State Plan .. .. .	..	8,00,000	8,00,000
Fertilizers—			
State Plan	8,68,304	..	8,68,304
Total	8,68,304	8,00,000	16,68,304

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—<i>contd.</i>			
(c) Capital Account of Industry and Minerals— <i>concl'd.</i>			
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 .. .. .	..	25,00,000	25,00,000
Ceramics—			
State Plan .. .. .	..	20,00,000	20,00,000
Tea—			
State Plan .. .. .	..	15,00,000	15,00,000
Brick—			
State Plan .. .. .	..	92,172	92,172
Other industries—			
State Plan .. .. .	..	14,00,000	14,00,000
Total .. .. .	..	74,92,172	74,92,172
530—Investments in Industrial Financial Institutions—			
Investments in public undertakings—			
State Plan .. .. .	..	55,00,000	55,00,000
Total .. .. .	..	55,00,000	55,00,000
Total—C(c)—Capital Account of Industry and Minerals	10,18,377	3,31,95,088	3,42,13,465

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	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—			
Mayurakshi Irrigation Scheme—			
State Plan	70,98,084	70,98,084
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Total—A	70,98,084	70,98,084
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B—Kangsabati Reservoir Project—			
Direction and Administration—			
State Plan	60,99,539	60,99,539
Machinery and equipment—			
State Plan	39,37,711	39,37,711
Suspense—			
State Plan	—15,22,933 (x)	—15,22,933 (x)
Kangsabati Irrigation Scheme—			
State Plan	2,88,75,500	2,88,75,500
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Total—B	3,73,89,817	3,73,89,817
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C—Damodar Valley Project—			
Damodar Valley Irrigation Scheme—			
Non-Plan	1,35,44,049	1,35,44,049
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Total—C	1,35,44,049	1,35,44,049

(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 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—contd.			
(d) Capital Account of Water and Power Development—concl'd.			
532—Capital Outlay on Multipurpose River Projects—concl'd.			
D—Teesta Barrage Project—			
Direction and Administration—			
State Plan .. .. .	..	41,27,784	41,27,784
Machinery and equipment—			
State Plan .. .. .	..	22,52,065	22,52,065
Suspense—			
State Plan .. .. .	..	2,91,25,278	2,91,25,278
Teesta Barrage Irrigation Scheme—			
State Plan .. .. .	..	3,91,75,668	3,91,75,668
Total—D .. .. .	..	7,46,80,795	7,46,80,795
Total—A,B,C and D .. .. .	..	13,27,12,745	13,27,12,745
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects (x)—			
A—Irrigation Projects—Commercial—			
State Plan .. .. .	..	54,17,018	54,17,018
B—Irrigation Projects—Non-Commercial—			
State Plan .. .. .	..	2,04,61,398	2,04,61,398
E—Drainage Projects—Commercial—			
State Plan	4,46,578	5,75,36,840	5,79,83,418
G—Flood Control and Anti-sea Erosion Projects—			
State Plan .. .. .	..	6,03,16,068	6,03,16,068
Total	4,46,578	14,37,31,324	14,41,77,902
Total—C(d)—Capital Account of Water and Power Development	4,46,578	27,64,44,069	27,68,90,647

(x) Details of schemes costing more than Rs. 25 lakhs are shown in Statement No. 13.

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

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—contd.			
(e) Capital Account of Transport and Communications—			
535—Capital Outlay on Ports, Lighthouses and Shipping—			
A—Ports—			
Development of minor ports—			
Non-Plan	327	327
Total	327	327
537—Capital Outlay on Roads and Bridges—			
Direction and Administration—			
State Plan	-3,02,730 (y)	-3,02,730 (y)
Roads of inter-state importance—			
Centrally Sponsored Schemes	1,78,776	1,78,776
State highways—			
State Plan	11,13,614	11,13,614
District and Other roads—			
Non-Plan	35,13,090	35,13,090
State Plan	68,678(x)	8,04,17,247
Machinery and equipment—			
State Plan	92,19,878	92,19,878
Suspense—			
State Plan	-1,78,59,117 (y)	-1,78,59,117 (y)
Other expenditure—			
State Plan	5,83,463	5,83,463
Transfers to/from Reserve Funds and Deposit Accounts—			
Non-Plan	-21,75,969 (y)	-21,75,969 (y)
Total	68,678	7,46,19,574	7,46,88,252

(x) Includes Rs. 7,574 spent from out of advance obtained from the Contingency Fund during 1976-77 and recouped to the Fund during 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—concl'd.**

Heads	Actuals for 1977-78		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—concl'd.			
(e) Capital Account of Transport and Communications—concl'd.			
538—Capital Outlay on Road and Water Transport Services—			
A—Road Transport—			
Land and Buildings—			
State Plan .. .. .	..	4,54,000	4,54,000
Other expenditure—			
State Plan .. .. .	..	1,01,79,138	1,01,79,138
Total—A .. .. .	..	1,06,33,138	1,06,33,138
B—Water Transport—			
Other expenditure—			
State Plan .. .. .	..	5,81,699	5,81,699
Total—B .. .. .	..	5,81,699	5,81,699
Total—A and B .. .. .	..	1,12,14,837	1,12,14,837
544—Capital Outlay on Other Transport and Communication Services—			
Tourism—			
State Plan .. .. .	..	23,00,000	23,00,000
Total .. .. .	..	23,00,000	23,00,000
Total—C(e)—Capital Account of Transport and Communications	68,678	8,81,34,738	8,82,03,416
Total—C—Capital Account of Economic Services	22,00,299	61,87,59,933	62,09,60,232
Total—Expenditure Heads (Capital Account) ..	31,74,638	77,19,04,101	77,50,78,739
Grand Total—Expenditure ..	82,87,25,594	6,95,71,98,066	7,78,59,23,660

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1977-78

Nature of expenditure 1	Expenditure during 1977-78			Expenditure to end of 1977-78 5
	Non-Plan	Plan	Total	
	2 Rs.	3 Rs.	4 Rs.	
EXPENDITURE HEADS (CAPITAL ACCOUNT)				
A—CAPITAL ACCOUNT OF GENERAL SERVICES—				
459—Capital Outlay on Public Works—				
Acquisition of land	1,83,688	7,74,725	9,58,413	28,00,160
Construction—				
Construction of buildings for the City Civil and Sessions Court	..	..	..	51,10,789
Construction of new office build- ings on Government land at Hastings Street	..	..	..	88,86,749
Construction of eight-storeyed building at Vizianagram Palace compound	..	..	..	29,29,500
Construction of six-storeyed building at 11A Free School Street, Calcutta	10,84,835	..	10,84,835	37,48,793
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 Bodyguard 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	10,293	..	10,293	58,86,258
Construction of four-storeyed barracks for 634 men with pro- vision for garage for 30 vehicles within the compound of Police Training School	..	..	..	26,69,108
Construction of administrative Institute Building at Bidhan- nagar	..	68,95,500	68,95,500	68,95,500

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1977-78—contd.

Nature of expenditure 1	Expenditure during 1977-78			Expenditure to end of 1977-78 5
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE HEADS (CAPITAL ACCOUNT)—contd.				
A—CAPITAL ACCOUNT OF GENERAL SERVICES—concl.				
459—Capital Outlay on Public Works—concl.				
Construction of a building for additional accommodation of High Court, Calcutta	..	6,89,636	6,89,636	64,45,676
Construction of Salt Lake Purta Bhavan, Calcutta	..	12,91,908	12,91,908	76,86,245
Other schemes each costing Rs. 25 lakhs and less	1,44,61,111	53,90,013	1,98,51,124	18,06,41,501
Suspense	..	..	-2,62,538	-13,10,727(w)
Total	1,54,77,389	1,50,41,782	3,05,19,171	24,58,12,110
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	1,54,77,389	1,50,41,782	3,05,19,171	25,11,97,150
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	..	68,361	68,361	26,85,111
Secondary education—				
Multipurpose Schools	..	..	..	55,84,576
Improvement and expansion at Teachers' Training facilities	..	..	..	1,48,03,833
Other schemes each costing Rs. 25 lakhs and less	..	8,38,791	8,38,791	49,94,993

(w) Minus figure was due to more receipts and recoveries on capital account.

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1977-78—contd.

Nature of expenditure	Expenditure during 1977-78			Expenditure to end of 1977-78
	Non-Plan	Plan	Total	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
B— CAPITAL ACCOUNT OF SOCIAL AND COMMUNITY SERVICES— contd.				
477—Capital Outlay on Education, Art and Culture—concl'd.				
Secondary education—concl'd.				
Pre-University education—				
Government Higher Secondary Institutions	..	1,96,463	1,96,463	1,96,463
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	..	19,86,368	19,86,368	1,63,68,108
Technical education—				
Development of B.E. College	97,87,416
Other schemes each costing Rs. 25 lakhs and less	..	6,50,327	6,50,327	1,64,08,495
Sports and Youth Welfare—				
Netaji Indoor Stadium	-7,45,424 (w)	-7,45,424	2,15,57,435 (y)
Stadium Complex at Bidhan Nagar	..	18,45,830	18,45,830	87,57,455 (z)
State Youth Centre ..	3,99,691	..	3,99,691	41,00,410
Other schemes each costing Rs. 25 lakhs and less	..	4,76,975	4,76,975	26,55,146
Other expenditure—				
Promotion of Dance, Drama, etc	25,33,636
Establishment of Sainik School at Purulia	36,44,086
Other schemes each costing Rs. 25 lakhs and less	..	9,59,065 (x)	9,59,065	63,34,486
Transfers to/from Reserve Funds and Deposit Accounts	-9,15,000
Total ..	3,99,691	62,76,756	66,76,447	13,46,72,942

(w) Minus figure was due to more receipts and recoveries on capital account.

(x) Includes Rs. 2,12,455 spent from out of advance obtained from the Contingency Fund during 1976-77 and recouped to the fund during the year.

(y) Decreased *pro forma* by Rs. 69,11,625.

(z) Increased *pro forma* by Rs. 69,11,625.

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1977-78—*contd.*

Nature of expenditure 1	Expenditure during 1977-78			Expenditure to end of 1977-78
	Non-Plan	Plan	Total	
	2 Rs.	3 Rs.	4 Rs.	5 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 sub-divisional headquarters	..	4,86,84,026	4,86,84,026	16,57,68,129
Improvement and establishment of hospitals other than sadar and sub-divisional hospitals	3,20,17,205
Establishment of Health centres	..	24,07,012	24,07,012	14,51,75,003 (x)
Establishment of T. B. Hospitals	..	46,546	46,546	36,90,025
Improvement and expansion of General Hospitals	..	1,81,96,229	1,81,96,229	5,74,18,213
Other schemes each costing Rs. 25 lakhs and less	..	66,326	66,326	3,14,60,999
Medical education—				
Establishment and improvement of State Medical Colleges	..	60,94,710	60,94,710	2,82,70,118
Other schemes each costing Rs. 25 lakhs and less	..	17,56,954	17,56,954	28,37,398
Medical stores	..	59,157	59,157	3,89,054
Other expenditure	..	5,36,216	5,36,216	11,10,472 (y)
Total	..	7,78,47,176	7,78,47,176	47,49,69,660

481—Capital Outlay on Family Welfare—

Welfare Centres—

Establishment and maintenance of Rural Family Planning Centres and Sub-centres	..	3,56,545	3,56,545	1,59,71,202
Total	..	3,56,545	3,56,545	1,59,71,202

(x) Increased *pro forma* by Rs. 49,120.

(y) Decreased *pro forma* by Rs. 49,120.

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1977-78—contd.

Nature of expenditure 1	Expenditure during 1977-78			Expenditure to end of 1977-78 5
	Non-Plan	Plan	Total	
	2 Rs.	3 Rs.	4 Rs.	
B—CAPITAL ACCOUNT OF SOCIAL AND COMMUNITY SERVICES— contd.				
482—Capital Outlay on Public Health, Sanitation and Water Supply—				
Public health and sanitation programmes .. ..	..	2,75,698	2,75,698	81,82,443
Other programmes .. ..	..	..	..	22,14,321
Total .. ..	..	2,75,698	2,75,698	1,03,96,764
483—Capital Outlay on Housing—				
A—Government Residential Buildings—				
Construction	51,267	19,05,075	19,56,342	83,85,466
Machinery and equipment .. ..	..	..	..	9,58,464
Suspense	-21,48,824	..	-21,48,824	-47,74,440 (x)
Other expenditure—				
Purchase of flats at Salt Lake from West Bengal Housing Board .. ..	..	..	..	1,05,22,830
Police Housing Scheme	36,99,445	1,36,17,235	1,73,16,680	4,56,48,797
B—Other Housing Schemes—				
Salt Lake Scheme	-24,88,641	..	-24,88,641 (x)	24,74,39,137
Subsidised Industrial Housing Scheme .. ..	..	9,21,861	9,21,861	4,36,96,491
Rental Housing Scheme .. ..	..	68,92,594	69,92,594	10,58,50,656
Low Income Group Housing Scheme .. ..	..	16,50,102	16,50,102	1,96,32,078
Middle Income Group Housing Scheme .. ..	..	5,91,956	5,91,956	2,11,28,885
Haldia Housing Projects—				
Industrial Housing Project .. ..	..	24,71,041	24,71,041	95,44,884
Other schemes each costing Rs. 25 lakhs and less	-25,990	..	-25,990 (x)	4,60,138
Other expenditure—				
Land Acquisition and Development Schemes	-20,78,449	..	-20,78,449 (x)	18,24,87,707
Other schemes each costing Rs. 25 lakhs and less	2,19,358	..	2,19,358	18,66,806
Total	-27,71,834	2,80,49,864	2,52,78,030	69,28,47,899

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

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1977-78—*contd.*

Nature of expenditure 1	Expenditure during 1977-78			Expenditure to end of 1977-78
	Non-Plan	Plan	Total	
	2 Rs.	3 Rs.	4 Rs.	5 Rs.
B—CAPITAL ACCOUNT OF SOCIAL AND COMMUNITY SERVICES—<i>contd.</i>				
484—Capital outlay on Urban Development—				
A—General—				
Other expenditure—				
Tollygunge Land Development Scheme	36,47,809
Kanchrapara Area Development Scheme	..	1,91,319	1,91,319	28,03,417
Other schemes each costing Rs. 25 lakhs and less	21,75,748
C—Greater Calcutta Development Scheme	9,77,10,153
Total	..	1,91,319	1,91,319	10,63,37,127

485—Capital Outlay on Information and Publicity—

Information and publicity—

Television Station ..	..	..	..	30,03,127
Other schemes each costing Rs. 25 lakhs and less	20,00,000	24,75,441	44,75,441	53,36,173
Total	20,00,000	24,75,441	44,75,441	83,39,300

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1977-78—*contd.*

Nature of expenditure	Expenditure during 1977-78			Expenditure to end of 1977-78
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5
B—CAPITAL ACCOUNT OF SOCIAL AND COMMUNITY SERVICES—<i>concl'd.</i>				
488—Capital Outlay on Social Security and Welfare—				
D—Other Rehabilitation Schemes—				
Relief and Rehabilitation of displaced persons	65,75,281	..	65,75,281	21,30,30,335
E—Other social security and welfare Programmes—				
Welfare of Scheduled Castes, Scheduled Tribes and other backward classes	..	..	..	39,00,000
Social security and welfare	..	..	..	46,09,710
Tribal Areas Sub-Plan	..	8,87,220	8,87,220	58,37,220
Total	65,75,281	8,87,220	74,62,501	22,73,77,265
495—Capital Outlay on Other Social and Community Services—				
Labour .. .. .	..	8,62,451	8,62,451	48,52,081
Employment—				
Expansion of Craftsmen training	..	1,73,728	1,73,728	2,35,81,760
Total	..	10,36,179	10,36,179	2,84,33,841
Total—B—Capital Account of Social and Community Services	62,03,138	11,73,96,198	12,35,99,336	1,69,93,46,000

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1977-78—contd.

Nature of expenditure 1	Expenditure during 1977-78			Expenditure to end of 1977-78 5
	Non-Plan	Plan	Total	
	Rs.	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 .. ..	..	3,66,85,500	3,66,85,500	15,18,93,200
Housing co-operatives .. ..	..	27,00,000	27,00,000	1,17,40,000
Labour co-operatives .. ..	..	3,75,000	3,75,000	8,64,400
Farming co-operatives .. ..	..	25,00,000	25,00,000	26,50,260
Warehousing and Marketing co-operatives	5,91,400	15,65,160	21,56,560	5,05,67,323
Processing co-operatives ..	73,31,500	31,01,750	1,04,33,250	1,84,62,413
Fishermen's co-operatives ..	..	4,01,300	4,01,300	12,69,710
Co-operative spinning mills	..	20,00,000	20,00,000	82,00,000
Industrial co-operatives ..	..	67,42,364	67,42,364	1,99,34,194
Consumer co-operatives ..	..	56,93,000	56,93,000	2,26,45,880
Other co-operatives .. ..	..	..	..	49,29,560
Pre-1974-75 Outlay not allocated	..	..	..	-20,85,783 (x)
Total ..	79,22,900	6,17,64,074	6,96,86,974	29,10,71,157 (x)
500—Investments in General Financial and Trading Institutions—				
Investments in General Financial Institutions—	..	3,75,000	3,75,000	20,71,191 (y)
Investments in Trading Institution—				
Investments in West Bengal Mineral development and Trading Corporation Ltd.	..	5,00,000	5,00,000	52,15,000 (y)
Total ..	..	8,75,000	8,75,000	72,86,191

(x) Decreased by Rs. 66,60,915 due to allocation of Rs. 79,728 under 521—Capital Outlay on Village and Small Industries, Rs. 65,61,584 under 526—Capital Outlay on Consumer Industries and Rs. 19,603 under 528—Capital Outlay on Mining and Metallurgical Industries.

(y) Increased by Rs. 9,46,191 due to *proforma* transfer of progressive expenditure previously shown under "Investments in Trading Institutions—Other Schemes each costing Rs. 25 lakhs and less".

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1977-78—contd.

Nature of expenditure 1	Expenditure during 1977-78			Expenditure to end of 1977-78 5
	Non-Plan	Plan	Total	
	2 Rs.	3 Rs.	4 Rs.	
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES— contd.				
(a) Capital Account of General Economic Services—concl'd.				
504—Capital Outlay on other General Economic Services—				
Land Ceilings	11,769	..	11,769	42,409
Compensation to Landholders on abolition of Zamindari System	2,18,13,961	..	2,18,13,961	49,60,52,377
Total ..	2,18,25,730	..	2,18,25,730	49,60,94,786
Total—C(a)—Capital Account of General Economic Services	2,97,48,630	6,26,39,074	9,23,87,704	79,44,52,134
(b) Capital Account of Agriculture and Allied Services—				
505—Capital Outlay on Agriculture—				
Seeds—				
Establishment of seed multiplication farms	..	..	..	1,63,91,267
Other schemes each costing Rs. 25 lakhs and less	..	..	..	27,53,737
Agricultural farms—				
Establishment and development of seed and horticulture farms	..	24,24,390	24,24,390	60,25,942
Other schemes each costing Rs. 25 lakhs and less	..	..	..	4,52,587
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

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1977-78—*contd.*

Nature of expenditure 1	Expenditure during 1977-78			Expenditure to and of 1977-78 5
	Non-Plan	Plan	Total	
	Rs.	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.	..	60,00,000	60,00,000	3,39,99,900
Other schemes each costing Rs. 25 lakhs and less	..	6,66,666	6,66,666	13,35,148
Agricultural research—				
Reorganisation of agricultural research and problem-oriented research schemes in West Bengal	..	2,19,615	2,19,615	63,57,033
Other schemes each costing Rs. 25 lakhs and less	16,11,525
Storage and warehousing—				
Investment in West Bengal State Warehousing Corporation	..	19,70,000	19,70,000	90,70,000
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	..	2,29,453	2,29,453	15,55,787
Marketing	28,044	28,044	3,31,080
Horticulture	9,78,497
Other expenditure	..	55,717	55,717	61,36,454
Total	..	1,15,93,885	1,15,93,885	10,55,04,140

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1977-78—contd.

Nature of expenditure 1	Expenditure during 1977-78			Expenditure to end of 1977-78 5
	Non-Plan	Plan	Total	
	2 Rs.	3 Rs.	4 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	..	6,49,160	6,49,160	2,02,82,422
Private tubewells inclu- ding filter points	3,02,41,828
Deep tubewell Irrigation	..	82,90,520	82,90,520	26,88,38,836
Lift Irrigation Schemes	6,12,42,202	6,12,42,202	28,24,81,685
Investment in West Bengal Minor Irrigation Cor- poration Ltd.	..	80,00,000	80,00,000	3,70,00,000
Other schemes each costing Rs. 25 lakhs and less	6,21,809
Minor Irrigation—				
Soil Conservation Schemes	..	2,90,646	2,90,646	23,22,504
Area Development pro- grammes—				
Development of Digha	11,73,968	11,73,968	1,43,84,973
Command Area Develop- ment Programme	..	59,86,192	59,86,192	1,57,44,674
Other schemes each costing Rs. 25 lakhs and less	..	1,48,153	1,48,153	9,69,372
Total	..	8,57,80,841	8,57,80,841	68,37,68,943

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1977-78—contd.

Nature of expenditure	Expenditure during 1977-78			Expenditure to end of 1977-78
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—contd.				
(b) Capital Account of Agriculture and Allied Services—contd.				
509—Capital Outlay on Food—				
Procurement and Supply—				
Grain Purchase Scheme ..	45,47,371	..	45,47,371	7,41,91,57,348
Deduct—Receipts and recoveries on capital account	-45,25,155	..	-45,25,155	-7,57,16,40,090
Net expenditure ..	22,216	..	22,216	-15,24,82,742
Supply of foodgrains to Police and Wholetime N.V.F. personnel	2,07,44,698	..	2,07,44,698	37,79,71,010
Deduct—Receipts and recoveries on capital account	-1,93,98,674	..	-1,93,98,674	-37,69,77,235
Net expenditure ..	13,46,024	..	13,46,024	9,93,775
Sugar Purchase Scheme ..	4,50,000	..	4,50,000	25,80,25,723
Deduct—Receipts and recoveries on capital account	..	..	..	-27,93,53,124
Net expenditure ..	4,50,000	..	4,50,000	-2,13,27,401
Investment in West Bengal Essential Commodities Supply Corporation Ltd	25,00,000	..	25,00,000	40,00,000 (x)
Other schemes each costing Rs. 25 lakhs and less—				
Net expenditure ..	..	..	..	-90,66,740 (y)
Other expenditure—				
Foodgrain storage ..	7,61,473	..	7,61,473	93,36,551
Total ..	50,79,713	..	50,79,713	-16,85,46,557

(x) Expenditure on this scheme was included under other schemes each costing Rs. 25 lakhs and less in the accounts for 1976-77.

(y) Progressive expenditure decreased by Rs. 15,00,000. Please see note (x) above.

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1977-78—contd.

Nature of expenditure 1	Expenditure during 1977-78			Expenditure to end of 1977-78 5
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	Rs.
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—contd.				
(b) Capital Account of Agriculture and Allied Services—contd.				
310—Capital Outlay on Animal Husbandry—				
Veterinary Services and animal health ..	..	22,74,632	22,74,632	63,39,818
Cattle development—				
Cattle development scheme ..	..	..	..	26,43,016
State Livestock Farm ..	..	..	..	1,95,04,414
Deduct—Receipts and recoveries on capital account ..	..	..	..	—1,18,15,751
Net expenditure ..	..	..	..	76,88,663
Resettlement of Khatahs ..	..	51,41,524	51,41,524	51,41,524
Other schemes each costing Rs. 25 lakhs and less ..	43,806	10,56,489	11,00,295	20,34,878
Poultry development—				
Poultry development scheme ..	..	..	..	42,88,709
Intensive egg and poultry production ..	..	..	..	1,85,19,961
Deduct—Receipts and recoveries on capital account ..	..	..	..	—1,18,45,959
Net expenditure ..	..	..	..	66,74,002
Egg and poultry marketing and trading centre ..	4,73,990	64,993	5,38,983	1,21,72,178
Deduct—Receipts and recoveries on capital account ..	—10,98,962	..	—10,98,962	—30,90,145
Net expenditure ..	—6,24,972	64,993	—5,59,979	90,82,033
Other schemes each costing Rs. 25 lakhs and less ..	..	..	..	1,01,091
Fodder and feed development—				
Balanced cattle feed ..	10,00,000	..	10,00,000	60,33,927
Other schemes each costing Rs. 25 lakhs and less ..	..	..	..	12,66,579

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1977-78—contd.

Nature of expenditure 1	Expenditure during 1977-78			Expenditure to end of 1977-78 5
	Non-Plan	Plan	Total	
	2 Rs.	3 Rs.	4 Rs.	
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—contd.				
(b) Capital Account of Agriculture and Allied Services—contd.				
510—Capital Outlay on Animal Husbandry—concl'd.				
Other expenditure—				
Modernisation of slaughter houses	83,91,605
Investment in West Bengal Live Stock Processing Development Corporation Ltd.	..	35,00,000	35,00,000	49,00,000(x)
Other schemes each costing Rs. 25 lakhs and less	15,274(y)
Total	..	4,18,834	1,20,37,638	1,24,56,472
				6,46,01,119

511—Capital Outlay on Dairy Development—

Dairy development—

Augmentation of holding capacity of existing dairies	2,53,583	..	2,53,583	33,94,283
Establishment of feeder/balancing dairy	1,35,960	..	1,35,960	1,00,52,945
Investment in West Bengal Dairy and Poultry Development Corporation Ltd.	..	15,00,000	15,00,000	47,15,000
Establishment of new city dairies	..	..	..	88,89,152
Other schemes each costing Rs. 25 lakhs and less	93,812	6,28,192	7,22,004	35,43,777
Greater Calcutta Milk Supply Schemes	..	..	..	1,39,00,64,227
Deduct—Receipts and recoveries on capital account	..	..	..	—1,01,06,95,727
Net expenditure	..	..	..	37,93,68,500
Durgapur Milk Supply Schemes	..	..	..	2,40,84,018
Deduct—Receipts and recoveries on capital account	..	..	..	—1,38,57,454
Net expenditure	..	..	..	1,02,26,564

(x) Expenditure on this scheme was shown under other schemes each costing Rs. 25 lakhs and less in the accounts for 1976-77.

(y) Progressive expenditure decreased by Rs. 14,00,000. Please see note (x) above.

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1977-78—contd.

Nature of expenditure	Expenditure during 1977-78			Expenditure to end of 1977-78
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—contd.				
(b) Capital Account of Agriculture and Allied Services—concl'd.				
511—Capital Outlay on Dairy Development—concl'd.				
Burdwan Milk Supply Scheme ..	..	24,55,994	24,55,994	52,55,994
Other expenditure ..	..	1,68,000	1,68,000	12,97,238
Total ..	4,83,355	47,52,186	52,35,541	42,67,43,453
512—Capital Outlay on Fisheries—				
Inland fisheries—				
Investment in State Fisheries Development Corporation ..	..	..	..	1,00,00,000
Other schemes each costing Rs. 25 lakhs and less ..	..	..	..	19,27,498
Mechanisation of fishing crafts ..	3,64,060	24,98,240	28,62,300	28,62,300
Total ..	3,64,060	24,98,240	28,62,300	1,47,89,798
513—Capital Outlay on Forests—				
Other expenditure—				
Investment in Forest Development Corporation ..	..	25,00,000	25,00,000	58,00,000
Other schemes each costing Rs. 25 lakhs and less ..	..	..	..	13,500
Total ..	..	25,00,000	25,00,000	58,13,500
514—Capital Outlay on Community Development—				
Community Development ..	..	37,56,248	37,56,248	4,31,00,345
Total ..	..	37,56,248	37,56,248	4,31,00,345
Total—(C)(b)—Capital Account of Agriculture and Allied Services	63,45,962	12,20,19,038	12,92,65,000	1,17,57,74,741

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1977-78—*contd.*

Nature of expenditure 1	Expenditure during 1977-78			Expenditure to end of 1977-78 5
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	Rs.
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—<i>contd.</i>				
(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	..	1,50,073	1,50,073	28,26,46,365
Setting up of an export processing zone at Salt Lake City	..	..	..	50,00,000
Development of Haldia Water Supply Scheme	..	5,00,000	5,00,000	73,00,000
Other schemes each costing Rs. 25 lakhs and less	42,562	80,000	1,22,562	1,34,50,559
Total	42,562	7,30,073	7,72,635	30,88,86,031
521—Capital Outlay on Village and Small Industries—				
Industrial Estates—				
Setting up of Industrial Estates	..	6,93,447	6,93,447	2,75,90,386 (x)
Small scale industries—				
Investment in West Bengal Small Industries Corporation	..	..	..	1,15,94,400
Investment in West Bengal Leather Industries Development Corporation	..	10,00,000	10,00,000	35,00,000 (y)
Other schemes each costing Rs. 25 lakhs and less	..	2,64,005	2,64,005	26,35,770
Coor industries	..	..	..	14,318
Handloom industries—				
Investment in West Bengal Handloom and Powerloom Development Corporation	..	40,00,000	40,00,000	1,08,24,000

(x) Decreased by Rs. 79,728 due to allocation of Pre-1974-75 recoveries on capital account from 498—Capital Outlay on Co-operation under this head.

(y) Expenditure on this scheme was included under "Other Schemes each costing Rs. 25 lakhs and less" in the accounts for 1976-77.

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1977-78—contd.

Nature of expenditure	Expenditure during 1977-78			Expenditure to end of 1977-78	
	Non-Plan	Plan	Total		
	1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.	
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—contd.					
(c) Capital Account of Industry and Minerals—contd.					
521—Capital Outlay on Village and Small Industries—concl'd.					
Handloom industries—Concl'd.					
Other schemes each costing Rs. 25 lakhs and less	12,50,000	
Handicrafts industries	..	3,00,000	3,00,000	14,00,000	
Sericulture industries	..	70,22,902	70,22,902	89,33,089	
Other expenditure—					
Industrial Entrepreneurship Training for technicians	25,00,000	
Investment in West Bengal Financial Corporation	..	30,00,000	30,00,000	30,00,000	
Other schemes each costing Rs. 25 lakhs and less	77,87,554	
Total	..	1,62,80,354	1,62,80,354	8,10,29,517	
522—Capital Outlay on Machinery and Engineering Industries—					
Heavy engineering industries—					
Investment in Westinghouse Saxby Farmer Ltd.	45,00,001	
Other schemes each costing Rs. 25 lakhs and less	46,68,420	
Total	91,68,421	
523—Capital Outlay on Petroleum, Chemicals and Fertilizers Industries—					
Drugs and Pharmaceuticals	..	8,00,000	8,00,000	31,00,000	
Fertilizers	..	8,68,304	8,68,304	22,63,512	
Total	..	16,68,304	16,68,304	53,63,512	

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1977-78—contd.

Nature of expenditure 1	Expenditure during 1977-78			Expenditure to end of 1977-78 5
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	Rs.
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—contd.				
(c) Capital Account of Industry and Minerals—contd.				
525—Capital Outlay on Telecommunication and Electronics Industries—				
Electronics	25,00,000	25,00,000	55,00,000
Total	25,00,000	25,00,000	55,00,000
526—Capital Outlay on Consumer Industries—				
Sugar—				
Investment in West Bengal Sugar Industries Development Corporation Ltd.	..	25,00,000	25,00,000	84,00,000
Textiles—				
Investment in West Bengal State Textiles Corporation Ltd.	1,02,00,000
Investment in Kalyani Spinning Mills Ltd.	1,58,21,000
Other schemes each costing 25 lakhs and less	45,29,567 (x)
Ceramics	20,00,000	20,00,000	30,00,000
Tea	15,00,000	15,00,000	29,00,000
Brick—				
Brick and Tile Board	92,172	92,172	2,13,10,535
Deduct—Receipts and recoveries on Capital Account	—64,17,833
Net expenditure	92,172	92,172	1,48,92,702
Salt	6,82,250
Other industries	14,00,000	14,00,000	34,01,000
Total	74,92,172	74,92,172	6,38,26,519 (y)

(x) Increased by Rs. 29,567 to include the residual progressive Capital Outlay under the scheme "Setting up of three Spinning mills".

(y) Decreased by Rs. 65,61,584 due to allocation of pre 1974-75 recoveries on capital account from 498 Capital outlay on Co-operation under this head.

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1977-78—contd.

Nature of expenditure 1	Expenditure during 1977-78			Expenditure to end of 1977-78 5
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	Rs.
C-CAPITAL ACCOUNT OF ECONOMIC SERVICES—contd.				
(c) Capital Account of Industry and Minerals—concl'd.				
528—Capital Outlay on Mining and Metallurgical Industries—				
Mineral exploration and development	..	..	..	90,690 (y)
Total	..	..	..	90,690 (y)
530—Investments in Industrial Financial institutions—				
Investments in public undertakings—				
Investment in Industrial Development Corporation	..	55,00,000	55,00,000	3,38,40,425
Investment in West Bengal Finance Corporation	..	..	..	71,77,000
Total	..	55,00,000	55,00,000	4,10,17,425
Total—C(c)—Capital Account of Industry and Minerals	42,562	3,41,70,903	3,42,13,465	51,48,82,115
(d) Capital Account of Water and Power development—				
532—Capital Outlay on Multipurpose river Projects—				
Mayurakshi Reservoir Project	..	70,98,084	70,98,084	19,30,38,805
Kangsabati Reservoir Project	..	3,73,89,817	3,73,89,817	60,31,63,205
Damodar Valley Project	.. 1,35,44,049	..	1,35,44,049	1,13,04,23,005
Teesta Barrage Project	..	7,46,80,795	7,46,80,795	12,62,00,042
Total	.. 1,35,44,049	11,91,68,696	13,27,12,745	2,05,28,25,057

(y) Decreased by Rs. 19,603 due to allocation of pre-1974-75 recoveries on Capital Account from 498—Capital Outlay on Co-operation under this head.

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1977-78—contd.

Nature of expenditure 1	Expenditure during 1977-78			Expenditure to end of 1977-78 5
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	Rs.
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—contd.				
(d) Capital Account of Water and Power development—concl'd.				
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	7,35,150	7,35,150	85,16,294
Karatwoa Talma Irrigation Scheme	58,32,858
Hinglow Irrigation Scheme	46,81,868	46,81,868	2,49,66,485
Other schemes each costing Rs. 25 lakhs and less	7,61,779
Total—A	54,17,018	54,17,018	6,12,03,457
B—Irrigation Projects—Non-Commercial—				
Development of River Research Institute	2,14,392	2,14,392	1,40,64,215
Barabhum Irrigation Scheme	13,92,052	13,92,052	39,28,536
Other Schemes each costing Rs. 25 lakhs and less	1,88,54,954	1,88,54,954	3,03,15,561
Total—B	2,04,61,398	2,04,61,398	4,83,08,312
C—Navigation Projects—				
Commercial—				
Hijli Tidal Canal	25,50,805
Other schemes each costing Rs. 25 lakhs and less	29,34,399
Total—C	54,85,204

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1977-78—contd.

Nature of expenditure 1	Expenditure during 1977-78			Expenditure to end of 1977-78 5
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	Rs.
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—contd.				
(d) Capital Account of Water and Power development—contd.				
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—contd.				
E—Drainage Projects—				
Commercial—				
Sonarpur-Arapanch Drainage Scheme ..		74,921	74,921	1,30,82,665
Bagjola-Ghuni-Jatragachi Drainage Scheme ..		1,68,000	1,68,000	98,93,239
Maliar Beel Drainage Scheme	70,18,581
Bhuri Shyam Sundar Beel Drainage Scheme	57,38,727
Amta Basin Drainage Scheme	36,43,625
Contai Basin Drainage Scheme ..		7,49,709	7,49,709	54,12,903
Nowai Basin Drainage Scheme ..		7,45,369	7,45,369	2,80,83,524
Sealdahgong Basin Drainage Scheme ..		15,27,924	15,27,924	1,60,38,907
Resuscitation of River Kalighye ..		12,17,581	12,17,581	5,91,59,868
Lower Damodar Drainage Scheme ..		2,08,50,675	2,08,50,675	15,44,01,524
Dubda Basin Drainage Scheme ..		35,29,297	35,29,297	3,93,50,156
East Magrahat Drainage Scheme ..		50,25,436	50,25,436	3,92,55,193
Construction of 100 Nos. drainage sluices at Sundarbans. ..		19,17,828	19,17,828	76,35,264
Three drainage schemes for relieving drainage congestion of Ghatal areas ..		24,88,357	24,88,357	1,63,71,213
Katakhali Khail Drainage Scheme ..		75,248	75,248	62,80,907
West Magrahat Drainage Scheme ..		42,70,058	42,70,058	1,42,76,792
Other schemes each costing Rs. 25 lakhs and less ..		1,53,43,015	1,53,43,015	5,26,00,340
Total—E	5,79,83,418	5,79,83,418	47,82,43,428

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1977-78—*contd.*

Nature of expenditure 1	Expenditure during 1977-78			Expenditure to end of 1977-78 5
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.	
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES— <i>contd.</i>				
(d) Capital Account of Water and Power development— <i>concl'd.</i>				
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects— <i>concl'd.</i>				
G—Flood Control and anti-sea erosion Projects—				
Flood Protection Works in West Bengal	..	6,03,16,068	6,03,16,068	39,08,68,708
Total—G	..	6,03,16,068	6,03,16,068	39,08,68,708
Total	..	14,41,77,902	14,41,77,902	98,41,09,109
Pre-1974-75 Outlay not allocated	—45,63,040
Net expenditure	..	14,41,77,902	14,41,77,902	97,95,46,069
534—Capital Outlay on Power Pro- jects—				
E—Transmission and Distribu- tion Schemes—				
North Calcutta Rural Elec- trification	1,10,08,696
Other schemes each costing Rs. 25 lakhs and less	18,04,579
Total	1,28,13,275
Total—C(d)—Capital Account of Water and Power development	1,35,44,049	26,33,46,598	27,68,90,647	3,04,51,84,401

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1977-78—*contd.*

Nature of expenditure 1	Expenditure during 1977-78			Expenditure to end of 1977-78 5
	Non-Plan	Plan	Total	
	Rs.	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	327	..	327	338
Total ..	327	..	327	338
537—Capital Outlay on Roads and Bridges—				
Direction and Administration	..	-3,02,730	-3,02,730 (x)	13,86,16,451
Roads of inter-state importance	..	1,78,776	1,78,776	2,18,03,422
State highways .. ..	..	11,13,614	11,13,614	10,01,04,119
District and other roads ..	35,13,090	8,04,17,247 (y)	8,39,30,337	87,02,98,599
Machinery and equipment ..	..	92,19,878	92,19,878	9,20,81,715
Suspense .. ..	..	-1,78,59,117	-1,78,59,117 (x)	-16,71,62,280
Other expenditure .. ..	..	5,83,463	5,83,463	25,03,655
Transfers to /from Reserve Funds and Deposit Accounts	-21,75,969	..	-21,75,969	-28,12,373
Total ..	13,37,121	7,33,51,131	7,46,88,252	1,05,54,33,308

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

(y) Includes Rs. 7,574 spent from out of advance obtained from the Contingency Fund during 1976-77 and recouped to the fund during the year.

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF THE YEAR 1977-78—contd.

Nature of expenditure 1	Expenditure during 1977-78			Expenditure to end of 1977-78 5
	Non-Plan	Plan	Total	
	2 Rs.	3 Rs.	4 Rs.	
C—CAPITAL ACCOUNT OF ECONOMIC SERVICES—concl'd.				
(e) Capital Account of Transport and Communication—concl'd.				
533—Capital Outlay on Road and Water Transport Services—				
A—Road Transport—				
Land and Buildings .. ..	..	4,54,000	4,54,000	5,54,000
Acquisition of fleet .. ..	..	..	..	4,50,000
Workshop facilities .. ..	..	..	..	50,000
Other expenditure .. ..	..	1,01,79,138	1,01,79,138	11,16,42,036 (z)
B—Water Transport				
Other expenditure .. ..	..	5,81,699	5,81,699	21,68,801
Total ¹ .. ..	..	1,12,14,837	1,12,14,837	11,48,64,837
544—Capital Outlay on Other Trans- port and Communication Services—				
Tourism .. ..	..	23,00,000	23,00,000	77,62,586
Miscellaneous Services .. ..	..	..	..	6,00,000
Total .. ..	..	23,00,000	23,00,000	83,62,586
Total—C(e)—Capital Account of Transport and Communications	13,37,448	8,68,65,968	8,82,03,416	1,17,86,61,069
Total—C—Capital Account of Economic Services	5,10,18,651	56,99,41,581	62,09,60,232	6,70,89,54,460
Total—Expenditure Heads (Capital Account)	7,26,99,178	70,23,79,561	77,50,78,739	8,65,94,97,610

(z) Includes Rs. 6,60,024 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.

Notes—(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 1977-78 are shown in Appendix No. 11.

**STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVEST
GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES,
1977-78**

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 Cor- poration	1954-55 to 1976-77 1977-78	Ordinary shares Ditto ..	71,770 shares (a) 30,000 shares ..
	(ii) West Bengal State Ware- housing Corporation	1957-58 to 1976-77 1977-78 ..	Equity shares (a) ..	71,000 shares (a) 19,700 shares ..
	Total—Statutory Corporations			
2	Government Companies—			
	(i) Kalyani Spinning Mills Ltd.	1959-60 to 1964-65	Equity shares ..	15,821 shares .. 10 per cent
	(ii) West Bengal Small Indus- tries Corporation Ltd.	1961-62 to 1976-77	Ditto ..	(a)
	(iii) Durgapur Projects Ltd. ..	1961-62 ..	Ditto ..	150,000 shares .. 100 per cent
	(iv) Durgapur Chemicals Ltd.	1964-65 ..	Ditto ..	1,370,010 shares 100 per cent
	(v) National Project Construc- tion Corporation Ltd.	1963-64 to 1964-65	Ditto ..	1,000 shares (a)
	(vi) Electro Medical and Allied Industries Ltd.	1961-62 to 1968-69	Ditto ..	24,966 shares (a)
	(vii) West Bengal Industrial Development Corporation Ltd.	1966-67 to 1976-77 1977-78	Ditto Ditto ..	28,338 shares (a) 5,500 shares
	(viii) Central Fisheries Corpora- tion Ltd.	1965-66 ..	Ditto ..	15 shares .. 20 per cent
	(ix) State Fisheries Development Corporation	1965-66 to 1976-77	Ditto ..	100 shares .. 100 per cent
	(x) Modern Bakeries (India) Ltd.	1966-67 ..	Ditto ..	1 share (a)

(a) Information is awaited from departmental officers.

(b) Details of investment for Rs. 2,425 are 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 in- vested up to the end of the year 1977-78	Amount of dividend de- clared/interest received and credited to Government during the year	Remarks
6	7	8	9
Rs.	Rs.	Rs.	
100	71,77,000	(a)	The Corporation has earned a profit of Rs. 37.60 lakhs (pre-tax) during 1976-77.
100	30,00,000		
100	71,00,000		The Corporation has earned a profit of Rs. 3.23 lakhs in 1974-75.
100	19,70,000	Nil	
..	1,92,47,000	(a)	
1,000	1,58,21,000	Nil	Cumulative loss up to 1976-77 was Rs. 9,91.69 lakhs.
100	1,15,94,400	3,31,332	The company has earned a profit of Rs. 60.94 lakhs during 1974-75.
1,000	15,00,00,000	Nil	The company has incurred a loss of Rs. 18,54.43 lakhs up to the year 1976-77.
10	1,37,00,100	(a)	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 1976-77 was Rs. 21.57 lakhs.
1,000	2,83,40,425		The company has earned a profit of Rs. 41.65 lakhs during the year 1977-78 (before tax).
1,000	(b) 55,00,000	Nil	
1,00,000	15,00,000	(a)	
1,00,000	1,00,00,000	Nil	Cumulative loss up to 1976-77 was Rs. 19.39 lakhs.
1,000	1,000	(a)	

**STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVEST
GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES,
1977-78—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 paidup capital/debentures
1	2	3	4	5
2 Government Companies—contd.				
	(xi) West Bengal Agro Indus-tries Corporation Ltd.	1968-69 to 1976-77 1977-78 ..	Equity shares .. Ditto ..	2,79,999 shares (a) 60,000 shares ..
	(xii) Central Road Transport Corporation Ltd.	1965-66 ..	(a) ..	(a) ..
	(xiii) Westinghouse Farmer Ltd.	Saxby 1969-70 to 1976-77	(a) ..	4,50,000 shares (a)
	(xiv) West Bengal Dairy and Poultry Development Corporation Ltd.	1968-69 to 1976-77 1977-78 ..	Equity shares .. Ditto ..	32,150 shares .. 100 per cent 15,000 shares ..
	(xv) West Bengal Mineral Development and Trading Corporation Ltd.	1972-73 to 1976-77 1977-78 ..	(a) (a)	4,715 shares .. 100 per cent 500 shares ..
	(xvi) West Bengal State Textile Corporation Ltd.	1972-73 to 1973-74	Equity shares ..	10,200 shares .. 100 per cent
	(xvii) West Bengal Sugar Industries Development Corporation Ltd.	1973-74 to 1976-77 1977-78 ..	(a) (a)	5,90,000 shares (a) 2,50,000 shares ..
	(xviii) West Bengal Handloom and Powerloom Development Corporation Ltd.	1973-74 to 1976-77 1977-78 ..	(a) (a)	(a) .. (a) ..
	(xix) West Bengal State Minor Irrigation Corporation Ltd.	1973-74 to 1976-77 1977-78 ..	(a) (a)	29,000 shares (a) 8,000 shares ..
	(xx) West Bengal Essential Commodities Supply Corporation Ltd.	1973-74 to 1976-77 1977-78 ..	Equity shares .. Ditto ..	15,000 shares .. 25,000 shares ..
	(xxi) West Bengal Livestock Processing Development Corporation Ltd.	1973-74 to 1976-77 1977-78 ..	Equity shares .. Ditto ..	14,000 shares (a) 35,000 shares ..
	(xxii) West Bengal Forest Development Corporation Ltd.	1974-75 to 1976-77 1977-78 ..	Equity shares .. Ditto ..	(a) .. (a) ..

(a) Information is awaited from departmental officers.

(b) Includes Re. 1 spent by way of payment in India to Westinghouse Brake and Signa Co. Ltd., London, for transfer of 51 per cent of its shares.

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

Face value of each share/ debentures	Amount in- vested up to the end of the year 1977-78	Amount of dividend de- clared/interest received and credited to Government during the year	Remarks
6	7	8	9
Rs.	Rs.	Rs.	
100	2,79,99,900	2,24,000	The company has earned a profit of Rs. 17.61 lakhs during 1973-74.
100	60,00,000		
(a)	2,50,000	(a)	
10	45,00,001 (d)	Nil	Cumulative loss up to 1975-76 was Rs. 4.40-44 lakhs.
100	32,15,000	Nil	The company has incurred a loss of Rs. 10.99 lakhs up to the year 1975-76.
100	15,00,000		
1,000	47,15,000	(a)	The company has earned a profit of Rs. 4.39 lakhs during the year 1976-77.
1,000	5,00,000		
1,000	1,02,00,000	(a)	The company has earned a profit of Rs. 1.40 lakhs during the year 1975-76.
10	59,00,000	Nil	Cumulative loss up to 1976-77 has been Rs. 1.15-32 lakhs.
10	25,00,000		
(a)	68,24,000	(a)	Cumulative loss up to 1975-76 was Rs. 15.61 lakhs.
(a)	40,00,000		
1,000	2,90,00,000	Nil	The company has incurred a loss of Rs. 4.78 lakhs up to the year 1976-77.
1,000	80,00,000		
100	15,00,000	90,000	The company has earned a profit of Rs. 11.85 lakhs during the year 1976-77.
100	25,00,000		
100	14,00,000	(a)	Cumulative loss up to 1975-76 was Rs. 0.89 lakh
100	35,00,000		
(a)	33,00,000	Nil	The company has earned a profit of Rs. 1.29 lakhs (provisional) during the year 1976-77.
(a)	25,00,000		

**STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVEST
GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES,
1977-78—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—concl'd.				
(xxiii)	West Bengal Industrial Infrastructure Development Corporation	1974-75 ..	(a) ..	(a)
(xxiv)	West Bengal Pharmaceuticals and Phyto-Chemicals Development Corporation	1973-74 to 1976-77 ..	(a) ..	2,400 shares (a)
		1977-78 ..	(a) ..	800 shares ..
(xxv)	Banana and Fruit Development Corporation	1974-75 ..	Equity shares ..	1,000 shares .. 1 percent
(xxvi)	West Bengal Ceramic Development Corporation Ltd	1975-76 to 1976-77 ..	(a) ..	1,100 shares (a)
		1977-78 ..	(a) ..	2,000 shares ..
(xxvii)	West Bengal Handicrafts Development Corporation	1975-76 to 1976-77 ..	(a) ..	(a) ..
		1977-78 ..	(a) ..	(a) ..
(xxviii)	West Bengal Leather Industries Development Corporation	1975-76 to 1976-77 ..	(a) ..	(a) ..
		1977-78 ..	(a) ..	(a) ..
(xxix)	West Bengal Tourism Development Corporation	1974-75 to 1976-77 ..	Equity shares ..	1,300 shares (a)
		1977-78 ..	Ditto ..	(a) ..
(xxx)	National Textile Corporation (West Bengal, Assam, Bihar and Orissa) Ltd.	1975-76 ..	Equity shares ..	500 shares (a)
(xxxi)	West Bengal Electronic Development Corporation	1975-76 to 1976-77 ..	(a) ..	3,00,000 shares (a)
		1977-78 ..	(a) ..	2,50,000 shares ..
(xxxii)	West Bengal Tea Development Corporation Ltd.	1976-77 ..	(a) ..	(a) ..
		1977-78 ..	(a) ..	(a) ..
(xxxiii)	West Bengal Scheduled Castes Development and Finance Corporation	1976-77 ..	(a) ..	(a) ..
(xxxiv)	Basumati Corporation Ltd.	1974-75 to 1976-77 ..	Equity shares ..	1,000 shares .. 100 per cent
Total—Government Companies ..				

(a) Information is awaited from departmental officers.

(b) Increased by Rs. 1,00,000 to include certain investments made during 1973-74 not shown up to the accounts for 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 1977-78	Amount of dividend de- clared/interest received and credited to Government during the year	Remarks
6	7	8	9
Rs.	Rs.	Rs.	
(a) ..	19,89,000	(a)	Cumulative loss up to 1975-76 was Rs. 3.01 lakhs
1,000	24,00,000	(a)	Cumulative loss up to 1975-76 was Rs. 2.38 lakhs.
1,000	(b) 8,00,000		
100	1,00,000	(a)	
1,000	11,00,000	Nil	.. Cumulative loss up to 1976-77 was Rs. 12.00 lakhs.
1,000	20,00,000		
(a)	50,000	Nil	.. Cumulative loss up to 1976-77 was Rs. 0.59 lakh.
(a)	3,00,000		
(a)	35,00,000	(a)	
(a)	10,00,000		
1,000	13,00,000	(a)	Cumulative loss up to 1975-76 was Rs. 748 lakhs.
(a)	(c) 23,00,000		
1,000	5,00,000	(a)	
10	30,00,000	(a)	
10	25,00,000		
(a)	14,00,000	(a)	
(a)	15,00,000		
(a)	39,00,000	(a)	
1,000	10,00,000(d)	(a)	
	40,03,96,426(f)	6,45,332	

(c) Increased by Rs. 2,00,000 to include certain investments made during 1974-75 not shown up to the accounts for 1976-77.

(d) Investment under the company (Rs. 10,00,000) was shown under "Joint Stock Companies" up to the accounts for 1976-77

(f) Increased by Rs. 13,00,000 vide notes (b), (c) and (d)

**STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVEST
GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES,
1977-78—contd.**

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares/ debentures and percentage of Gov- ernment investment to the total paid up capital/debentures
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
	(v) Uttar Banga Kshetria Gra- min Bank;	1977-78 ..	(a) ..	(a) ..
				Total—Banks ..
4	Joint Stock Companies—			
	(i) The Bengal Salt Companies Ltd.	1950-51 1976-77	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 In- dustry 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 to 1976-77	Equity shares ..	100,000 shares .. 14 per cent
			Preference share	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

^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 year 1977-78	Amount of dividend decla- red/ interest received and credited to Government during the year	Remarks
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6	7	8	9
Rs.	Rs.	Rs.	
10	5,71,191	23,879	
(a)	3,75,000	(a)	
100	1,75,000	(a)	
100	1,75,000	(a)	
(a)	3,75,000	(a)	
	<hr/>	<hr/>	
	20,71,191	23,879	
	<hr/>	<hr/>	
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		
10	10,00,000	(a)	

**STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVEST
GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES,
1977-78—contd.**

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares/ debentures and percentage of Gov- ernment investment to the total paid up capital/debentures
1	2	3	4	5
4. Joint Stock Companies—concl'd.				
	(viii) Great Eastern Hotel Ltd.	1977-78 ..	(a)	(a) ..
	(ix) Basumati Corporation Ltd.	(b) ..	..	..
			Total—Joint Stock Companies ..	
5. Co-operative Banks and Societies—				
	(i) West Bengal State Power-loom Apex Co-operative Society Ltd.	1965-66 to 1976-77	Ordinary shares	80 shares ..
	(ii) West Bengal Housing Finance Co-operative Society Ltd.	1966-67 to 1967-68	Ordinary shares	21,000 shares ..
		1969-70 to 1976-77	(a) ..	(a) ..
		1977-78 ..	(a) ..	(a) ..
	(iii) West Bengal Apex Co-operative Agricultural Marketing Society Ltd.	1964-65 .. 1971-72 ..	Ordinary shares (a) ..	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 Consumer Co-operative Stores Ltd.	1965-66 to 1967-68	Ordinary shares	3,520 shares ..
		1973-74 to 1976-77	(a) ..	(a) ..
	(vi) Orient Radio Co-operative Industries Ltd.	1968-69 ..	(a) ..	(a) ..
	(vii) Co-operative Banks (7)(c)	1958-59 to 1967-68	Ordinary shares	15,000 shares ..
		1968-69 to 1976-77	(a) ..	15,268 shares (a) ..
	(viii) Co-operative Rice Mills (42) (c)	1964-65 to 1967-68	Ordinary shares	28,000 shares
				42,200 shares
				2,420 shares
				860 shares
		1968-69 to 1976-77	(a) ..	(a) ..

(a) Information is awaited from departmental officers.

(b) Investment under the company (Rs. 10,00,000) has been shown under "Government Companies".

(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 year 1977-78	Amount of dividend declared/ interest re- ceived and credited to Government during the year	Remarks
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6	7	8	9
Rs.	Rs.	Rs.	

(a) ..	14,00,000	(a)	
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..	
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	77,32,200(d)	(a)	
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5,000	4,00,000	(a)	
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100	21,00,000	(a)	
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(a) ..	69,40,000		
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(a) ..	27,00,000		
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100	6,50,000	(a)	
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(a) ..	25,00,000		
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100	6,00,000	(a)	
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100	3,52,000	(a)	
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(a) ..	7,38,700	(a)	
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(a) ..	16,000	(a)	
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100	1,70,68,000	(a)	
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1,000	(e)		
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(a) ..	6,92,61,375	(a)	
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10	73,60,000	(a)	
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100			
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500	(f)		
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1,000			
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(a) ..	46,78,500		
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(d) Decreased by Rs. 10,00,000 vide note (d) at page 185. Please also see note (b) above.

(e) Details of investment for Rs. 3,00,000 are awaited from departmental officers.

(f) Details of investment for Rs. 7,90,000 are awaited from departmental officers.

STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVEST
GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES,
1977-78—*contd.*

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares/ debentures and percentage of Gov- ernment investment to the total paid up capital/debentures
1	2	3	4	5
5 Co-operative Banks and Societies—<i>contd.</i>				
(ix)	Consumers' Co-operative Societies (443)(c)	1961-62 to 1967-68	Ordinary shares	8,088 shares
				40,698 shares } (a)
		1968-69 to 1976-77	(a)	25 shares
			(a)	(a)
(x)	Co-operative Agricultural Marketing Societies (211)(c)	1954-55 to 1967-68	Ordinary shares	14,639 shares
				92,244 shares } (a)
		1968-69 to 1976-77	(a)	16,354 shares
			(a)	5,485 shares } (a)
(xi)	Service Co-operative Societies (435)(c)	1959-60 to 1967-68	Ordinary shares	500 shares
				26,538 shares } (a)
		1968-69 to 1976-77	(a)	25 shares
			(a)	(a)
(xii)	Agricultural Credit Societies (534)(c)	1958-59 to 1967-68	Ordinary shares	25,671 shares
				525 shares } (a)
		1968-69 to 1976-77	(a)	29,872 shares
			(a)	(a)
(xiii)	Co-operative Fisheries and Fishermen's Co-operative Societies (76)(c)	1962-63 to 1967-68	Ordinary shares	81,041 shares
				4,040 shares } (a)
		1968-69 to 1976-77	(a)	19,408 shares
			(a)	(a)
(xiv)	Co-operative Printing Societies (8)(c)	1963-64 to 1966-67	Ordinary shares	1,480 shares
				3,417 shares } (a)
		1968-69 to 1976-77	(a)	(a)
			(a)	(a)

(a) Information is awaited from departmental officers.

(c) Complete particulars not received from departmental officers.

(e) Details of investment for Rs. 5,19,100 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/ debentures	Amount in- vested up to the end of the year 1977-78	Amount of dividend de- clared/interest received and credited to Government during the year	Remarks
6	7	8	
Rs.	Rs.	Rs.	
10 100 200	46,74,780	(a)	
(a) ..	1,11,66,400	(e)	
(a) ..	56,93,000		
5 10 20 25 50 100 1,000	46,41,120(d)	(a)	
(a) ..	39,51,138		
10 20 100	32,68,910	(a)	
(a) ..	1,94,250	(f)	
10 20 100	29,29,280	(a)	
(a) ..	2,51,62,099	(b)	
10 100	3,56,500	(a)	
(a) ..	5,11,910		
(a) ..	4,01,300		
50 100 1,000	1,62,500	(a)	
(a) ..	14,000		

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

(d) Details of investment for Rs. 4,77,480 are awaited from departmental officers.

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

STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVEST
GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES,
1977-78—*contd.*

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares debentures and percentage of Gov- ernment investment to the total paid up capital/debentures
1	2	3	4	5
5 Co-operative Bank and Societies—<i>contd.</i>				
	(xv) Co-operative Agricultural Processing Societies (4)(c)	1959-60 to 1966-67	Ordinary shares	100 shares } (a)
		1970-71 to 1976-77	(a) ..	151 shares } (a) ..
		1977-78 ..	(a) ..	(a) ..
	(xvi) Co-operative Farming So- cieties (35)(c)	1963-64 to 1967-68	Ordinary shares	526 shares } (a)
		1968-69 to 1976-77	(a) ..	1,248 shares } 1 share } (a) ..
		1977-78 ..	(a) ..	(a) ..
	(xvii) Co-operative Development Corporation	1972-73 ..	(a) ..	(a) ..
	(xviii) Taxi Drivers' Co-opera- tive Societies (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 } (a)
		1971-72 to 1976-77	(a) ..	885 shares } (a) ..
		1977-78 ..	(a) ..	(a) ..
	(xx) Labour Co-operatives and Contract Societies (38)(c)	1963-64 to 1966-67	Ordinary shares	1,950 shares } (a)
		1971-72 to 1976-77	(a) ..	30 shares } 219 shares } (a) ..
		1977-78 ..	(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) West Bengal Co-opera- tive Spinning Mills	1965-66 to 1976-77	(a) ..	31,000 shares ..
		1977-78 ..	(a) ..	10,000 shares ..
	(xxiv) Co-operative Stores (3)(c)	1969-70 to 1976-77	(a) ..	(a) ..
	(xxv) Technician's Co-opera- tive (c)	1971-72 to 1976-77	(a) ..	(a) ..
	(xxvi) West Bengal State Co- operative Marketing Federa- tion	1971-72 to 1976-77	(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 year 1977-78	Amount of dividend declared/ interest re- ceived and credited to Government during the year	Remarks
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6	7	8
Rs.	Rs.	Rs.

100 } 1,000	1,61,000	
(a)	64,30,863	
(a) ..	1,04,33,250	

10 } 100 } 2,000	1,32,060	(a)
(a) ..	18,200	
(a) ..	25,00,000	
(a) ..	2,01,046	(a)

100	1,14,000	(a)
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10 } 100 }	93,630	(a)
(a) ..	19,05,200	
(a) ..	67,42,364	

10 } 50 } 100 }	42,900	(a)
(a) ..	4,46,500	
(a) ..	3,75,000	

10 } 100 }	9,400	(a)
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100	2,000	(a)
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200	62,00,000	(a)
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200	20,00,000	
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(a) ..	21,000	(a)
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(a) ..	1,31,000	(a)
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(a) ..	3,30,91,100	(a)
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**STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVEST
GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES,
1977-78—concl'd.**

Serial No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares/ debentures and percentage of Gov- ernment investment to the total paid up capital/debentures
1	2	3	4	5
5 Co-operative Banks and Societies—concl'd.				
	(xxvii) Engineers' Co-operative (c)	1971-72 to 1976-77	(a)	.. (a) ..
	(xxviii) Co-operative Marketing Societies Ltd. (c)	1972-73 ..	(a)	.. (a) ..
	(xxix) Warehousing and Market- ing Societies (c)	1975-76 to 1976-77 1977-73	(a)	.. (a) ..
	(xxx) Credit Co-operatives (c)	1977-78	(a)	.. (a) ..
	(xxxi) West Bengal Handicrafts Co-operatives Society Ltd.	1975-76 ..	(a)	.. (a) ..
	(xxxii) West Bengal Tribal De- velopment Co-operative Cor- poration Ltd.	1976-77 ..	(a)	.. (a) ..
	(xxxiii) Largesized Multipurpose Co-operative Societies (LAMPS) of Scheduled Castes and Tribes (5)(c)	1976-77 .. 1977-78 ..	(a) (a)	.. .. (a) ..
	Total—Co-operative Banks and Societies			..
6 Concerns under liquidation—				
	(i) Contai Co-operative Agri- cultural Marketing Society	1959-60 ..	Ordinary shares	207 shares (a)
	(ii) Dangapara Union Co-opera- tive 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.

Note 1: 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 year 1977-78	Amount of dividend declared/ interest re- ceived and credited to Government during the year	Remarks
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6	7	8
Rs.	Rs.	Rs.
(a)	14,00,000	(a)
(a)	3,32,000	(a)
(a)	20,18,844	(a)
(a)	21,56,560	(a)
(a)	3,66,85,500	(a)
(a)	50,000	(a)
(a)	47,00,000	(a)
(a)	2,50,000	(a)
(a)	8,87,220	
	<u>29,80,22,399</u>	<u>11,22,087</u>
100	20,700	(a)
100	7,200	(a)
100	5,900	(a)
100	3,600	(a)
	<u>37,400</u>	<u>(a)</u>
	<u>72,75,06,616</u>	<u>17,91,298</u>

STATEMENT No. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OTHER THAN ON REVENUE ACCOUNT) TO THE END OF THE YEAR 1977-78 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THE EXPENDITURE

				(In crores of rupees)		
				On the 31st March 1977	During the year	On the 31st March 1978
1			2	3	4	
Capital Expenditure—						
Public Works	..	..	21.53	3.05	24.58	
Other General Services	..	..	0.54	..	0.54	
Social and Community Services	..	..	1,58.94	12.50	1,71.44	
General Economic Services	..	..	70.20	9.24	79.44	(c)
Agriculture and Allied Services	..	..	1,43.78	18.85	1,62.63	
Industry and Minerals	..	..	48.07	3.42	51.49	
Water and Power Development	..	..	2,77.29	27.68	3,04.97	
Transport and Communications	..	..	1,09.11	9.04	1,18.15	(d)
Total—Capital Expenditure	..	..	8,29.46	83.78	9,13.24	
Loans and Advances—						
Social and Community Services	..	..	1,73.40	23.45	1,96.85	
General Economic Services	..	..	20.99	3.51	24.50	
Agriculture and Allied Services	..	..	45.33	3.52	48.85	
Industry and Minerals	..	..	81.83	9.26	91.09	
Water and Power Development	..	..	1,30.52	53.39	1,83.91	(e)
Transport and Communications	..	..	79.58	17.82	97.40	
Loans to Government Servants	..	..	8.24	—0.09	8.15	
Miscellaneous Loans	..	..	0.05	(j)	0.05	
Total—Loans and Advances	..	..	5,39.94	1,10.86	6,50.80	
Other Expenditure—						
Appropriation to Contingency Fund	..	..	5.00	..	5.00	
Total—Capital and Other Expenditure	..	..	13,74.40	1,94.64	15,69.04	
Deduct—Contribution from Revenues, Development Funds, Reserve Funds, etc., and Contingency Fund	..	..	—41.02	—6.82	—47.84	(f)
Net Capital and Other Expenditure	..	..	13,33.38	1,87.82	15,21.20	

STATEMENT No. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OTHER THAN ON REVENUE ACCOUNT) TO THE END OF THE YEAR 1977-78 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THE EXPENDITURE—concl'd.

(In crores of rupees)				
	On the 31st March 1977	During the year	On the 31st March 1978	
1	2	3	4	
Principal Sources of Funds—				
Revenue Surplus/Deficit/Miscellaneous Government Account	-37.36	5.22 (g)	-32.14	
Internal Debt of the State Government ..	1,80.58	99.69	2,80.27	
Loans and Advances from the Central Government	10,09.05	74.01	10,83.06	
Small Savings, Provident Funds, etc. ..	67.50	9.96	77.46	
Total—Outstanding Debt ..	12,57.13	1,83.66	14,40.79	
Total—Contingency Fund ..	4.95	-0.65	4.30	
Sinking Funds and Reserve Funds ..	76.16	1.52	77.68	
Net Balances under Deposits, Advances, etc., other than those shown separately	1,23.59	18.15	1,41.74	
Remittances ..	-1,34.35	25.78	-1,08.57	
Total—Debt and Other Obligations ..	13,27.48	2,28.46	15,55.94	
Deduct—Cash Balance ..	-56.12	49.46	-6.66	
Deduct—Investments ..	12.86	-3.60	9.26	
Net Provision of Funds ..	13,33.38	1,87.82	15,21.20	

Notes : (a) Increased by Rs. 0.66 crore due to allocation of pre-1974-75 Recoveries on Capital Account.

(b) Decreased by Rs. 0.66 crore due to allocation of pre-1974-75 Recoveries on Capital Account.

(c) Excludes Rs. 2,12,455 spent from out of advance obtained from the Contingency Fund during 1976-77 and recouped to the Fund during the year but includes Rs. 15,44,629 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.

(d) Excludes Rs. 7,574 spent from out of advance obtained from the Contingency Fund during 1976-77 and recouped to the Fund during the year.

(e) Includes Rs. 54,80,874 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) Excludes Rs. 2,20,029 spent from out of advances obtained from the Contingency Fund during 1976-77 and recouped to the Fund during the year; but includes Rs. 70,25,503 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.

(g) Comprises of Revenue Deficit Rs. 1.82 crores and balance under Sinking Fund credited to Miscellaneous Government Account Rs. 7.04 crores.

(h) Increased by Re. 0.01 crore for proper rounding.

(i) Decreased by Re. 0.01 crore for proper rounding.

(j) Actual amount Rs. 4,174 only.

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				
Receipt Heads (Revenue Account)—Statement No. 11.	..	6,99,26,51,821	..	..
Expenditure Heads (Revenue Account)—Statement No. 12.	..	..	7,01,08,44,921	..
Expenditure Heads (Capital Account)—Statement No. 12.	..	..	77,50,78,739	..
E—Public Debt—				
603—Internal Debt of the State Government	Cr. 1,80,58,46,984	4,89,05,53,834	3,89,36,56,865	Cr. 2,80,27,43,953
604—Loans and Advances from the Central Government	Cr. 10,09,04,69,488	1,68,58,84,898	94,57,57,791	Cr. 10,83,05,96,595
Total—E—Public Debt (A)	Cr. 11,89,63,16,472	6,57,64,38,732	4,83,94,14,656	Cr. 13,63,33,40,548
F—Loans and Advances—				
Loans and Advances by the State Government (B)	Dr. 5,39,93,66,897	20,04,70,522	1,30,35,76,954	Dr. 6,50,24,73,329
Total—Part I—Consolidated Fund	..	13,76,95,61,075	13,92,89,15,270	..

(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—				
Appropriations from the Consolidated Fund	Cr. 5,00,00,000	..	..	Cr. 5,00,00,000
Urban Development	Dr. 2,85,000	2,85,000	..	..
Capital Outlay on Education, Art and Culture	Dr. 2,12,455	2,12,455	..	..
Capital Outlay on Housing	..	..	15,44,629	Dr. 15,44,629
Capital Outlay on Roads and Bridges	Dr. 7,574	7,574	..	..
Loans for Consumers' Industries	..	..	54,80,874	Dr. 54,80,874
Total—800—Contingency Fund	Cr. 4,94,94,971	5,05,029	70,25,503	Cr. 4,29,74,497
Total—Part II—Contingency Fund	Cr. 4,94,94,971	5,05,029 (y)	70,25,503 (z)	Cr. 4,29,74,497

(y) See footnote (w) at page 16.

(z) See footnote (v) at page 17.

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—Small Savings, Provident Funds, etc.(A)—				
(b) Provident Funds—				
805—State Provident Funds	Cr. 67,50,15,158	20,02,54,568	10,07,39,461	Cr. 77,45,30,165
Total—I—Small Savings, Provident Funds, etc.	Cr. 67,50,15,158	20,02,54,568	10,07,39,461	Cr. 77,45,30,265
J—Reserve Funds—				
(a) Reserve Funds bearing interest—				
815—Depreciation/Renewal Reserve Funds—				
Depreciation Reserve Fund—				
Government Commercial Departments and Undertakings	Cr. 45,85,478	16,500	..	Cr. 46,01,978
Total—815—Depreciation/Renewal Reserve Funds	Cr. 45,85,478	16,500	..	Cr. 46,01,978
Total—(a)—Reserve Funds bearing interest	Cr. 45,85,478	16,500	..	Cr. 46,01,978
(b) Reserve Funds not bearing interest—				
822—Sinking Funds—				
A—Appropriation for reduction or avoidance of debt—				
Sinking Funds ..	Cr. 72,43,86,505	8,99,00,031	7,03,90,666	Cr. 74,38,95,870
B—Sinking Fund Investment Account—				
Sinking Fund Investment Account	Dr. 12,43,34,821	3,80,00,000	19,80,000	Dr. 8,83,14,821 (x)
Total—822—Sinking Funds—				
Gross Balance ..	Cr. 72,43,86,505	8,99,00,031	7,03,90,666	Cr. 74,38,95,870
Investment ..	Dr. 12,43,34,821	3,80,00,000	19,80,000	Dr. 8,83,14,821

(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>				
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. 32,96,705	81,01,858	80,00,000	Cr. 33,98,563
Investment Account	Dr. 20,04,100	39,54,000	39,54,000	Dr. 20,04,100
Total—823—Famine Relief Fund—				
Gross Balance ..	Cr. 32,96,705	81,01,858	80,00,000	Cr. 33,98,563
Investment ..	Dr. 20,04,100	39,54,000	39,54,000	Dr. 20,04,100
825—State Roads and Bridges Fund—				
State Road Fund ..	Cr. 40,03,000	37,46,497	21,99,976	Cr. 55,49,521
Total—825—State Roads and Bridges Fund	Cr. 40,03,000	37,46,497	21,99,976	Cr. 55,49,521
826—Depreciation/ Renewal Reserve Funds—				
Depreciation Reserve Funds of Government Non-Commercial Departments	Cr. 24,80,114	4,000	..	Cr. 24,84,114
Total—826—Depreciation/ Renewal Reserve Funds	Cr. 24,80,114	4,000	..	Cr. 24,84,114

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—contd.				
J—Reserve Funds—concd.				
(b) Reserve funds not bearing interest—concd.				
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	—10,002	..	..
Special Development Funds—				
General Reserve Funds for Cooch Behar—				
Net Balance	Cr. 1,24,62,671	44,807	64,49,405	Cr. 60,58,073
Investment Account	Dr. 9,57,098	..	..	Dr. 9,57,098
Total ..	Cr. 1,15,05,573	44,807	64,49,405	Cr. 51,00,975
Other Development and Welfare Fund	Cr. 18,21,073	11,24,000	6,22,288	Cr. 23,22,785
Total—829—Development and Welfare Funds—				
Gross Balance ..	Cr. 2,28,17,008	11,58,805	70,71,693	Cr. 1,69,04,120
Investment ..	Dr. 9,57,098	..	..	Dr. 9,57,098
Total—(b)—Reserve funds not bearing interest—				
Gross Balance ..	Cr. 75,69,83,332	10,29,11,191	8,76,62,335	Cr. 77,22,32,188
Investment ..	Dr. 12,72,96,019	4,19,54,000	59,34,000	Dr. 9,12,76,019
Total—J—Reserve Funds—				
Gross Balance ..	Cr. 76,15,68,810	10,29,27,691	8,76,62,335	Cr. 77,68,34,166
Investment ..	Dr. 12,72,96,019	4,19,54,000	59,34,000	Dr. 9,12,76,019

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>				
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. 1,29,22,000	..	1,29,22,000	..
Total—842—Other Deposits	Cr. 1,29,22,000	..	1,29,22,000	..
Total—(a)—Deposits bearing Interest	Cr. 6,20,34,701	..	1,29,22,000	Cr. 4,91,12,701
(b) Deposits not bearing interest—				
843—Civil Deposits—				
Revenue Deposits ..	Cr. 8,49,26,241	2,87,71,449	4,50,46,565	Cr. 6,86,51,125
Security deposits ..	Cr. 2,52,68,488	76,00,264	54,30,931	Cr. 2,74,37,821
Civil Court's deposits	Cr. 8,57,41,947	4,85,04,683	4,63,59,121	Cr. 8,78,87,509
Criminal Court's deposits	Cr. 1,69,19,696	22,23,250	14,78,032	Cr. 1,76,64,914
Personal deposits ..	Cr. 18,42,03,538	22,93,30,506	15,41,89,769	Cr. 25,93,44,275
Public Works deposits	Cr. 24,51,15,677	22,44,88,703	16,64,24,756	Cr. 30,31,79,624

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>				
K—Deposit and Advances— <i>contd.</i>				
(b)—Deposits not bearing Interest— <i>contd.</i>				
843—Civil Deposits— <i>concl.</i>				
Forest deposits ..	Cr. — 221	2,41,836	5,45,492	Cr. — 3,03,877 (x)
Deposits of Police Funds	Cr. 1,57,49,566	— 1,05,92,079 (y)	96,406	Cr. 50,61,081
Deposits for purchases, etc., in India	Cr. — 14,80,163	15,00,000	..	Cr. 19,837
Deposits received by Government Commercial Undertakings	Cr. 38,598	..	..	Cr. 38,598
Deposits under various Central and State Acts	Cr. 5,03,513	1,60,733	..	Cr. 6,64,246
Deposits for work done for Public Bodies or private individuals	Cr. 1,39,99,989	2,02,86,856	2,48,83,272	Cr. 94,03,573
Deposits in connection with elections	Cr. — 1,85,094	2,68,197	19,18,083	Cr. — 18,34,980 (x)
Unclaimed deposits in the G.P. Fund	Cr. 1,07,864	..	..	Cr. 1,07,864
Unclaimed deposits in other Provident Funds	Cr. 2,28,326	..	..	Cr. 2,28,326
Deposits on account of cost price of liquor, ganja and bhang	Cr. 49,71,412	71,81,891	1,13,68,025	Cr. 7,85,278
Other deposits ..	Cr. 76,84,722	14,67,329	8,80,504	Cr. 82,71,547
Total—843—Civil Deposits	Cr. 68,37,94,099	56,14,33,618	45,86,20,956	Cr. 78,66,06,761

(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	Opening balance	Receipts	Disbursements	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
PART III—PUBLIC ACCOUNT—<i>contd.</i>				
K—Deposits and Advances—<i>contd.</i>				
(b) Deposits not bearing Interest—<i>concl.</i>				
847—Deposits of Local Funds—				
Municipal Funds ..	Cr. 2,73,29,501	9,92,12,595	9,73,77,170	Cr. 2,91,64,926
State Transport Corporation Funds	Cr. —22,69,180	28,84,04,538	28,74,70,677	Cr. —13,35,319 (x)
State Electricity Boards Working Funds	Cr. 7,00,93,128	87,06,08,371	86,98,48,358	Cr. 7,08,53,141
Panchayat Bodies Funds	Cr. 2,74,68,937	3,89,75,783	3,38,96,944	Cr. 3,25,47,776
Education Funds ..	Cr. —97,36,702	58,25,07,117	51,13,57,492	Cr. 6,14,12,923
Medical and Charitable Funds	Cr. 28,052	..	..	Cr. 28,052
Other Funds ..	Cr. 2,74,28,093	1,15,41,993	1,05,09,475	Cr. 2,84,60,611
Total—847—Deposits of Local Funds	Cr. 14,03,41,829	1,89,12,50,397	1,81,04,60,116	Cr. 22,11,32,110
848—Other Deposits—				
Subventions from Central Road Fund	Cr. ..	1,31,11,000	1,19,34,299	Cr. 11,76,701
Deposits of Market Loans	Cr. ..	11,81,55,056	11,74,57,156	Cr. 6,97,900
Miscellaneous Deposits	Cr. 2,29,57,041	4,11,153	2,72,559	Cr. 2,30,95,635
Total—848—Other Deposits	Cr. 2,29,57,041	13,16,77,209	12,96,64,014	Cr. 2,49,70,236
Total—(b)—Deposits not bearing Interest	Cr. 84,70,92,969	2,58,43,61,224	2,39,87,45,086	Cr. 1,03,27,09,107

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

STATEMENT No. 16—DETAILED STATEMENT OF RECEIPTS, DISBURSEMENTS AND BALANCES UNDER HEAD 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>					
K—Deposits and Advances— <i>concl'd.</i>					
(c) Advances—					
850—Civil Advances—					
Forest Advances .. Cr.		64,968	6,39,74,254	6,40,63,573 Dr.	24,351
Revenue advances .. Dr.		93,371	..	.. Dr.	93,371
Other departmental advances Dr.		3,67,73,121	1,49,63,920	2,20,10,082 Dr.	4,38,19,283
Other advances .. Dr.		4,90,23,584	25,09,661	1,00,81,816 Dr.	5,65,95,739
Total—850—Civil Advances	Dr.	8,58,25,108	8,14,47,835	9,61,55,471 Dr.	10,05,32,744
Total—(c)—Advances	Dr.	8,58,25,108	8,14,47,835	9,61,55,471 Dr.	10,05,32,744
Total—K—Deposits and Advances	Cr.	82,33,02,562	2,66,58,09,059	2,50,78,22,557 Cr.	98,12,89,064
L—Suspense and Miscellaneous—					
(b) Suspense—					
858—Suspense Accounts—					
Departmental Adjusting Account	Dr.	4,15,70,971	13,25,346	—3,06,13,044 (y) Dr.	96,32,581
Cash Settlement Suspense Account	Dr.	2,50,23,061	1,62,93,054	4,46,07,293 Dr.	5,33,37,300
Pay and Accounts Offices Suspense	Dr.	13,95,02,801	16,42,41,547	19,58,66,478 Dr.	17,11,27,732
Reserve Bank Suspense—Headquarters	Cr.	14,30,96,375	8,35,94,959	4,00,12,811 Cr.	18,66,78,523
Central Accounts Office—Reserve Bank Suspense	Dr.	3,66,60,666	—17,22,82,059 (x)	70,48,729 Dr.	21,59,91,454
Provident Fund Suspense	Dr.	65,792	—20,781 (x)	8,377 Dr.	94,950
Telecommunication Accounts Office Suspense	Dr.	80,080	77,516	1,048 Dr.	3,612

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

STATEMENT No. 16—DETAILED STATEMENT OF RECEIPTS, DISBURSEMENTS AND BALANCES UNDER HEAD 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>				
L—Suspense and Miscellaneous— <i>contd.</i>				
(b) Suspense— <i>concl'd.</i>				
858—Suspense Accounts— <i>concl'd.</i>				
Suspense Account Cr. (Civil)	10,23,73,272	—70,66,846 (y)	92,55,620 Cr.	8,60,50,806
Transactions on behalf of the Reserve Bank Dr.	13,27,810	2,49,366	3,80,700 Dr.	14,59,144
Broadcasting Receiver Licence Fee Suspense Cr.	5,43,873	1,80,88,692	1,78,32,917 Cr.	7,99,648
Additional Dearness Allowance Deposit Suspense Account Cr.	28,01,870	—67,55,700 (y)	—79,11,571 Cr. (y)	39,57,741
Total—858—Suspense Accounts Cr.	45,84,209	9,77,45,094	27,64,89,358 Dr.	17,41,60,055
Total—(b)—Suspense Cr.	45,84,209	9,77,45,094	27,64,89,358 Dr.	17,41,60,055
(c) Other Accounts—				
870—Cheques and Bills—				
Pre-audit cheques .. Cr.	39,37,99,553	1,57,46,85,374	1,96,02,89,575 Cr.	81,95,352
Treasury cheques .. Cr.	3,73,44,346	81,34,93,870	74,14,03,078 Cr.	10,94,35,133
P.A.O. cheques ..	..	94,61,74,890	42,16,15,769 Cr.	52,45,59,121
Total—870—Cheques and Bills Cr.	43,11,43,899	3,33,43,54,134	3,12,33,08,422 Cr.	64,21,89,611
871—Departmental Balances—				
Civil Dr.	1,91,46,908	3,31,50,216	4,18,60,473	Dr. 2,78,57,165
Total—871—Departmental Balances Dr.	1,91,46,908	3,31,50,216	4,18,60,473	Dr. 2,78,57,165
872—Permanent Cash Imprest—				
Civil Dr.	26,88,778	1,00,000	54,184	Dr. 26,42,962
Total—872—Permanent Cash Imprest Dr.	26,88,778	1,00,000	54,184	Dr. 26,42,962

(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>				
L—Suspense and Miscellaneous—<i>concl'd.</i>				
(c) Other Accounts—<i>concl'd.</i>				
873—Cash Balance Investment Account—				
Cash Balance Investment Account	Dr. 13,10,782	..	..	Dr. 13,10,782
Total—873—Cash Balance Investment Account	Dr. 13,10,782	..	..	Dr. 13,10,782
Total—(c)—Other Accounts	Cr. 40,79,97,431	3,36,76,04,350	3,16,52,23,079	Cr. 61,03,78,702
(d) Accounts with Governments of foreign countries—				
879—Accounts with Government of Other Countries—				
Burma ..	Dr. 3,56,492	—63,313 (x)	71,152	Dr. 4,90,957
Pakistan ..	Dr. 9,45,901	..	..	Dr. 9,45,901
Total—879—Accounts with Government of Other Countries	Dr. 13,02,393	—63,313	71,152	Dr. 14,36,858
(e) Miscellaneous—				
889—Miscellaneous Government Account—				
Ledger Balance Adjustment Account	..	7,03,90,666 (y)	..	..
Total—L—Suspense and Miscellaneous	Cr. 41,12,79,247	3,46,52,86,131 7,03,90,666 (y)	3,44,17,83,589	Cr. 43,47,81,789

(x) Minus figure is due to settlement of outstanding balances.

(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>				
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	Dr. 6,66,90,630	38,98,37,346	34,22,33,608	Dr. 1,90,86,892.
Public Works Remittances	Dr. 1,20,54,16,592	1,48,47,42,820	1,57,43,40,400	Dr. 1,29,50,14,172
Forest Remittances	Cr. 50,31,854	17,72,26,642	17,44,74,703	Cr. 77,83,793
Reserve Bank of India Remittances	Cr. 24,28,429	..	..	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. 1,26,46,43,507	2,05,18,06,808	2,09,10,48,711	Dr. 1,30,38,85,410
(b) Inter-Government Adjustment Accounts—				
886—Adjusting Account between Central and State Governments	Cr. 4,23,26,386	-13,86,162 (x)	-1,96,78,350 (x)	Cr. 6,06,18,574
887—Adjusting Account with Railways	Dr. 1,95,04,261	-15,23,714 (x)	-1,02,77,905 (x)	Dr. 1,07,50,070
888—Adjusting Account with Posts and Telegraphs	Cr. 4,97,02,906	13,26,76,530	41,15,234	Cr. 17,82,04,202
889—Adjusting Account with Defence	Cr. 36,47,968	-1,46,04,480 (x)	-34,96,594 (x)	Dr. 74,59,918

(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	Opening balance	Receipts	Disbursements	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
PART III—PUBLIC ACCOUNT—concl'd.				
Sector—M—Remittances—concl'd.				
(b) Inter-Government Adjustment Accounts—concl'd.				
893—Inter-State Suspense Account	Dr. 15,49,79,499	3,81,613	—15,21,42,415 (x)	Dr. 24,55,471
Total—(b)—Inter-Government Adjustment Accounts	Dr. 7,88,06,500	11,55,43,787	—18,14,80,030	Cr. 21,82,17,317
Total—M—Remittances	Dr. 1,34,34,50,007	2,16,73,50,595	1,90,95,68,681	Dr. 1,08,56,68,093
Total—Part III—Public Account	..	8,71,39,72,710	8,05,35,10,623	..
Total—Receipts/Disbursements—Part I, Part II and Part III	..	22,48,40,38,814	21,98,94,51,396	..
N—Cash Balance—				
			Opening balance	Closing balance
899—Cash Balance—				
Cash in Treasuries	..	..	26,70,914	19,22,513
Deposits with Reserve Bank	..	..	—56,92,26,114	—12,95,86,471 (y)
Remittances in transit	..	..	53,74,838	6,10,71,014
Total	..	..	—56,11,80,362	—6,65,92,944
Grand Total	..	..	21,92,28,58,452	21,92,28,58,452

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

(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	Balance on 1st April 1977	Additions during the year	Discharges during the year	Balance on 31st March 1978
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
E—Public Debt—				
603—Internal Debt of the State Govern- ment—				
Market Loans bearing interest (a)	1,36,61,33,100	14,87,27,500	6,60,71,300	1,44,43,69,300 (b)
Market Loans not bearing interest (a)	60,15,151	..	1,92,500	1,02,42,651 (c)
Loans from the Life Insurance Corpora- tion of India	15,92,74,823	1,72,76,174	60,06,416	17,05,44,581
Loans from the Natio- nal Agricultural Credit Fund of the Reserve Bank of India	6,11,12,707	2,71,70,600	45,60,828	8,37,22,479
Loans from other Ins- titutions (a)	13,39,23,395	86,90,003	1,20,58,026	13,05,55,372
Ways and Means advances from the Reserve Bank of India (a)	4,77,00,000	4,68,24,22,000	3,80,10,60,000	92,90,62,000
Compensation and Other Bonds—				
West Bengal Estate Acquisition Com- pensation Bonds	3,16,87,808	62,67,557	37,07,795	3,42,47,570
Total—603—Internal Debt of the State Government	1,80,58,46,984	4,89,05,53,834	3,89,36,50,865	2,80,27,43,953

(a) For details please see Annexure.

(b) Decreased by Rs. 44,20,000 vide note (a) at page. 218

(c) Increased by Rs. 44,20,000 vide note (a) at page. 218

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

Head of Account	Balance on 1st April 1977	Additions during the year	Discharges during the year	Balance on 31st March 1978
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
E—Public Debt—contd.				
604—Loans and Advances from the Central Government—contd.				
A—Non-Plan Loans—				
Share of small savings collections	1,69,75,00,000	38,13,00,000	..	2,07,88,00,000
Other Educational loans	76,85,000	29,00,000	..	1,05,25,000
Loans for Other Rehabilitation Schemes	40,000	..	4,000	36,000
Loans for Agriculture	11,00,00,000	6,00,00,000	10,00,00,000	7,00,00,000
Loans for Machinery and Engineering Industries	1,12,00,000	..	..	1,12,00,000
Loans for Other Scientific Services and Research	67,71,840	35,93,500	2,84,660	1,00,80,680
Loans for Village and Small Industries	..	75,00,000	..	75,00,000
House Building advances	6,23,220	1,80,000	66,480	7,36,740
Loans for Road Transport	1,46,50,000	..	9,76,667	1,36,73,333
Total—A—Non-Plan Loans	1,84,84,70,060	45,54,73,500	10,13,31,807	2,20,26,11,753
B—Loans for State/ Union Territory Plan Schemes—				
Block loans	92,49,21,633	63,70,42,400	6,57,52,366	1,49,62,11,667
C—Loans for Central Plan Schemes—				
Other Educational Loans	20,15,000	36,00,000	..	56,15,000
Loans for Other Housing Schemes	1,58,88,800	1,01,27,000	6,56,000	2,53,59,800
Loans for Urban Development	22,40,00,000	10,50,00,000	..	32,90,00,000
Loans for Other Rehabilitation Schemes	93,23,000	26,34,000	..	1,19,57,000

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

Head of account	Balance on 1st April 1977	Additions during the year	Discharges during the year	Balance on 31st March 1978
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
E—Public Debt—<i>contd.</i>				
604—Loans and Advances from the Central Government—<i>contd.</i>				
C—Loans for Central Plan Schemes—<i>concl'd.</i>				
Loans for Co-operation	69,18,000	80,99,500	..	1,50,17,500
Loans for Agriculture	20,30,359	9,34,248	24,44,607	5,20,000
Loans for Fisheries ..	11,50,000	..	2,63,334	8,86,666
Loans for Minor Irrigation, Soil Conservation and Area Development	12,50,000	20,00,000	83,333	31,66,667
Loans for Village and Small Industries,	..	20,00,000	..	20,00,000
Loans for Road Transport	7,07,33,333	..	54,33,333	6,53,00,000
Total—C—Loans for Central Plan Schemes	33,33,08,492	13,43,94,748	88,80,607	45,88,22,633
D—Loans for Centrally Sponsored Plan Schemes—				
Loans for Co-operation	67,85,500	31,83,250	5,357	99,63,393
Loans for Minor Irrigation, Soil Conservation and Area Development	25,28,100	21,35,000	1,79,033	44,84,067
Loans for Village and Small Industries	90,59,667	68,00,000	7,73,500	1,50,86,167
Loans for Transmission and Distribution Schemes	88,01,760	1,20,49,000	3,73,120	2,04,77,640
Loans for Roads and Bridges	6,56,27,200	3,48,03,000	27,24,800	9,77,05,400
Loans for Water Transport	1,05,94,533	4,000	7,26,533	98,72,000
Total—D—Loans for Centrally Sponsored Plan Schemes	10,33,96,760	5,89,74,250	47,82,343	15,75,88,667

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

Head of Account	Balance on 1st April 1977	Additions during the year	Discharges during the year	Balance on 31st March 1978
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
E—Public Debt—<i>concl.</i>				
604—Loans and Advances from the Central Government—<i>concl.</i>				
E—Ways and Means Advances—				
Ways and Means advances for Plan Schemes	..	..	..	..
Other Ways and Means advances	..	40,00,00,000	40,00,00,000	..
Total—E—Ways and Means Advances	..	40,00,00,000	40,00,00,000	..
F—Pre-1974 Loans—				
Rehabilitation of displaced persons, repatriates, etc.	43,21,24,207 (x)	..	35,96,468	42,85,27,739
Rehabilitation of Goldsmiths	15,28,465 (x)	..	10,580	15,17,885
National Loan Scholarship Scheme	2,07,98,235 (x)	..	4,620	2,07,93,615
Other Consolidated Loans	4,96,34,46,636	..	22,26,24,000	4,74,08,22,636
Share of Small Savings collection ¹	1,46,24,75,000	..	13,87,75,000	1,32,37,00,000
Total—F—Pre-1974 Loans	6,88,03,72,543	..	36,50,10,668	6,51,53,61,875
Total—604—Loans and Advances from the Central Government	10,09,04,69,488	1,68,58,84,898	94,57,57,791	10,83,05,96,595
Total—E—Public Debt	11,89,63,16,472	6,57,64,38,732	4,83,94,14,656	13,63,33,40,548

(x) These loans were shown under the minor head "Consolidated Rehabilitation/Scholarship Loans" up to the accounts for 1976-77.

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

Head of account	Balance on 1st April 1977	Additions during the year	Discharges during the year	Balance on 31st March 1978
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
I—Small Savings, Pro- vident Funds, etc.—				
(b) Provident Funds—				
805—State Provident Funds—				
A—Civil—				
General Provident Fund	65,18,99,895	19,70,65,228	10,06,58,473	74,83,06,650
Contributory Provident Fund.	1,36,81,557	11,29,170	—4,07,843 (y)	1,52,18,570
I.C.S. Provident Fund	14,992	—14,992 (z)	..	..
All India Services Pro- vident Fund	94,18,714	20,75,162	4,88,831	1,10,05,045
Total—(b)—Provident Funds	67,50,15,158	20,02,54,568	10,07,39,461	77,45,30,265
Total—I—Small Savings Provident Funds, etc.	67,50,15,158	20,02,54,568	10,07,39,461	77,45,30,265
Total—Debt and Other Interest bearing Ob- ligations	12,57,13,31,630	6,77,66,93,300	4,94,01,54,117	14,40,78,70,813

(y) Minus figure is due to settlement of certain discrepancies of earlier years.

(z) Minus figure is due to adjustment of outstanding balances.

ANNEXURE TO
Subsidiary Statement of Loans in

Description of loan

1

603—Internal Debt of the State Government—

Market loans bearing interest —

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	..	..	..	..	..
6 per cent West Bengal Loan, 1987	..	..	..	..	..
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	..	..	..	..	..
5½ per cent West Bengal Loan, 1977	..	..	..	..	..
Total—Market Loans not bearing interest	..	..	..	..	..

(a) This loan was notified for discharge in September 1977 and became non-interest bearing. The closing balance Rs. 44,20,000 has been transferred *pro forma* to 'Loans not bearing interest.'

STATEMENT No. 17

Support of Statement No. 17

When raised	Balance on 1st April 1977	Additions during the year	Discharges during the year	Balance on 31st March 1978
2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.
August 1965 ..	7,04,91,300	..	6,60,71,300	(a)
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
August 1977 ..	..	14,87,27,500	..	14,87,27,500
	<u>1,36,61,33,100</u>	<u>14,87,27,500</u>	<u>6,60,71,300</u>	<u>1,44,43,69,300</u>
July 1953 ..	38,200	..	..	38,200
August 1953 ..	8,000	..	6,000	2,000
August 1958 ..	1,24,500	..	..	1,24,500
September 1956 ..	27,300	..	..	27,300
August 1960 ..	2,06,800	..	..	2,06,800
July 1958 ..	5,900	..	500	5,400
August 1959 ..	4,76,000	..	1,000	4,75,000
September 1961 ..	42,47,200	..	..	42,47,200
August 1962 ..	74,051	..	..	74,051
September 1965 ..	8,07,200	..	1,85,000	6,22,200
August 1965 ..	(a)	..	..	44,20,000
	<u>60,15,151</u>	<u>..</u>	<u>1,92,500</u>	<u>1,02,42,651</u>

ANNEXURE TO
Subsidiary Statement of Loans in

Description of loan

1

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

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

STATEMENT No. 17—concl'd.

Support of Statement No. 17—concl'd.

When raised	Balance on 1st April 1977	Additions during the year	Discharges during the year	Balance on 31st March 1978
2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.
....	10,21,498	..	..	10,21,498
....	4,55,81,692	68,65,700	59,50,374	4,64,97,018
....	3,300	..	..	3,300
....	26,25,000	..	..	26,25,000
....	2,07,783	..	54,079	1,53,704
....	1,82,100	..	..	1,82,100
....	2,55,95,705	..	24,10,493	2,31,85,212
....	5,32,81,320	18,09,500	36,43,080	5,14,47,740
....	54,24,997	14,803	..	54,39,800
	13,39,23,395	86,90,003	1,20,58,026	13,05,55,372
....	4,77,00,000	25,14,00,000	16,21,00,000	13,70,00,000
....	..	4,43,10,22,000	3,63,89,60,000	79,20,62,000
	4,77,00,000	4,68,24,22,000	3,80,10,60,000	92,90,62,000

STATEMENT No. 18—DETAILED STATEMENT OF

Category of loans

1

LOANS FOR SOCIAL AND COMMUNITY SERVICES—

677—Loans for Education, Art and Culture—

Secondary Education—

Loans for expansion of teaching and educational facilities
--	----	----	----

Other loans for Secondary Education
-------------------------------------	----	----	----

University and Other Higher Education—

Other loans for University and Other Higher Education
---	----	----	----

General Education—

Loans under National Scholarship Scheme
---	----	----	----

Other educational Loans—

Loans to Educational Institutions (All schools and colleges)
--	----	----	----

Other Loans—

Other loans for Education, Art and Culture
--	----	----	----

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

679—Loans for Scientific Services and Research—

Scientific Services and Research—

Other loans for Scientific Services and Research
--	----	----	----

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

680—Loans for Medical—

Other Loans—

Other loans for Medical
-------------------------	----	----	----

Total—680—Loans for Medical	
-----------------------------	----	----	--

Note: Balances of loans less than Rs. 5 lakhs in each case have been shown under the description "Other Loans" corresponding to relevant minor head.

LOANS AND ADVANCES BY GOVERNMENT

Balance on 1st April 1977	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1978	Interest received and credited to revenue
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,86,746	90,000	7,76,746	56,474	7,20,272	
4,22,768	..	4,22,768	5,344	4,17,424	
3,47,233	60,640	4,07,873	24,028	3,83,845	
2,98,69,094	18,02,907	3,16,72,001	70,522	3,16,01,479	
31,26,929	..	31,26,929	22,457	31,04,472	
1,13,926	..	1,13,926	..	1,13,926	
<u>3,45,66,696</u>	<u>19,53,547</u>	<u>3,65,20,243</u>	<u>1,78,825</u>	<u>3,63,41,418</u>	
1,01,658	..	1,01,658	..	1,01,658	
<u>1,01,658</u>	<u>..</u>	<u>1,01,658</u>	<u>..</u>	<u>1,01,658</u>	
4,26,115	..	4,26,115	..	4,26,115	
<u>4,26,115</u>	<u>..</u>	<u>4,26,115</u>	<u>..</u>	<u>4,26,115</u>	

STATEMENT No. 18—DETAILED STATEMENT OF

Category of loans

1

LOANS FOR SOCIAL AND COMMUNITY SERVICES—*contd.*

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

Public Health, and Sanitation Programmes—

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

Other loans for Public Health and Sanitation Programmes
---	----	----	----	----

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 to Municipalities
-------------------------	----	----	----	----

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

683—Loans for Housing—

Loans for 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
------------------------	----	----	----	----

Other loans for Housing
-------------------------	----	----	----	----

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

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

LOANS AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1977	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1978	Interest received and credited to revenue
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
11,67,762	..	11,67,762	-28,926 (x)	11,96,688	
47,913	..	47,913	9,450	38,463	
1,13,42,667	..	1,13,42,667	..	1,13,42,667	25,940
1,96,22,485	..	1,96,22,485	-62,112 (x)	1,96,84,597	
1,67,24,589	..	1,67,24,589	..	1,67,24,589	
1,05,38,712	10,24,724	1,15,63,436	-6,04,625 (x)	1,21,68,061	2,22,000
5,94,44,128	10,24,724	6,04,68,852	-6,86,213	6,11,55,065	2,47,940
83,67,311	25,00,000	1,08,67,311	-67,508(x)	1,09,34,819	
3,86,52,954	25,08,100	4,11,61,054	29,35,232	3,82,25,822	
2,12,11,168	40,00,000	2,52,11,168	34,06,761	2,18,04,407	3,44,332
30,89,784	62,78,545	93,68,329	7,30,673	86,37,656	
1,01,62,884	..	1,01,62,884	2,80,918	98,81,966	3,656
87,68,922	..	87,68,922	1,61,381	86,07,541	
11,81,122	..	11,81,122	43,636	11,37,486	
5,53,795	3,81,600	9,35,395	..	9,35,395	
9,19,87,940	1,56,68,245	10,76,56,185	74,91,093	10,01,65,092	3,47,988

STATEMENT No. 18—DETAILED STATEMENT OF

Category of loans

1

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 Satellite township at Asansol	..	..	..	..	..
Other loans for Urban Development	..	..	..	..	..

Total—684—Loans for Urban Development

685—Loans for Information and Publicity—

Information and Publicity—

Assistance to film producers	..	..	..	..	..
Other loans for Information and Publicity	..	..	..	..	..

Total—685—Loans for Information and Publicity

688—Loans for Social Security and Welfare—

Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes—

Other loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes

Social Welfare—

Other loans for Social Welfare
--------------------------------	----	----	----	----	----

Relief Measures—

Other loans for Relief Measures
---------------------------------	----	----	----	----	----

(x) Minus figure is due to settlement of certain discrepancies of earlier years.

LOANS AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1977	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1978	Interest received and credited to revenue
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
26,81,00,000	13,20,00,000	40,01,00,000	..	40,01,00,000	..
9,20,57,553	..	9,20,57,553	1,38,97,720	7,81,59,833	20,50,947
6,08,40,549	1,17,85,000	7,26,25,549	49,78,431	6,76,47,118	..
72,63,76,000	10,50,00,000	83,13,76,000	1,50,00,000	81,63,76,000	..
1,41,54,776	..	1,41,54,776	-2,69,224(x)	1,44,24,000	..
1,38,73,000	51,53,821	1,90,26,821	..	1,90,26,821	..
10,00,000	..	10,00,000	..	10,00,000	..
1,56,000	..	1,56,000	1,56,000	..	..
1,17,65,57,878	25,39,38,821	1,43,04,96,699	3,37,62,927	1,39,67,33,772	20,50,947
13,60,000	3,00,000	16,60,000	2,16,666	14,43,334	..
89,000	..	89,000	..	89,000	..
14,49,000	3,00,000	17,49,000	2,16,666	15,32,334	..
1,25,306	37,500	1,62,806	4,612	1,58,194	..
1,87,936	..	1,87,936	..	1,87,936	..
11,906	..	11,906	..	11,906	..

STATEMENT No. 18—DETAILED STATEMENT OF

Category of loans

1

LOANS FOR SOCIAL AND COMMUNITY SERVICES—*concl'd.*688—Loans for Social Security and Welfare—*concl'd.*

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 for relief for natural calamities
---	----	----	----	----

Other loans—

Other loans for Other Social and Community Services
---	----	----	----	----

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

Total—Loans for Social and Community Services ..

LOANS AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1977	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1978	Interest received and credited to revenue
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
27,72,98,378	64,17,919	28,37,16,297	36,74,769	28,00,41,528	30,197
1,19,90,277	29,125	1,20,19,402	8,240	1,20,11,162	..
39,90,437	..	39,90,437	14,302	39,76,135	..
34,01,558	..	34,01,558	5,690	33,95,868	..
29,70,05,798	64,84,544	30,34,90,342	37,07,613	29,97,82,729	30,197
6,45,02,594	1,21,98,784	7,67,01,378	1,23,46,177	6,43,55,201	4,12,218
57,92,774	..	57,92,774	..	57,92,774	..
12,04,846	..	12,04,846	30	12,04,816	..
10,51,789	..	10,51,789	7,000	10,44,789	..
-1,59,692	..	-1,59,692	..	-1,59,692 (x)	..
3,362	..	3,362	..	3,362	..
7,23,95,673	1,21,98,784	8,45,94,457	1,23,53,207	7,22,41,250	4,12,218
1,73,39,34,886	29,15,68,665	2,02,55,03,551	5,70,24,118	1,96,84,79,433	30,89,290

STATEMENT No. 18—DETAILED STATEMENT OF

Category of loans

1

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	..	..	..	..	..
Loans for Agricultural Credit Stabilisation Fund	..	..	..	..	..

Labour co-operatives—

Other loans for 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 baling plants

Loans for development of Agricultural Marketing Societies	..	..	..	..
Loans for establishment of rural godowns	..	..	..	..
Loans for establishment of co-operative storage godowns and cold storages				..
Loans to West Bengal State Co-operative Marketing Federation	..	..	..	..
Other loans for Warehousing and Marketing Co-operatives	..	..	..	..

Processing co-operatives—

Loans for development of Co-operative Processing Societies and cold storages

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	..	..	..	..

LOANS AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1977	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1978	Interest received and credited to revenue
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,66,54,010	1,62,71,000	3,29,25,010	40,37,093	2,88,87,917	..
6,63,32,314	3,00,00,000	9,63,32,314	..	9,63,32,314	..
36,37,332	..	36,37,332	..	36,37,332	..
6,50,753	..	6,50,753	..	6,50,753	..
3,08,370	2,50,000	5,58,370	..	5,58,370	..
3,59,091	33,500	3,92,591	..	3,92,591	..
10,32,872	..	10,32,872	42,283	9,90,589	..
49,44,350	9,25,875	58,70,225	..	58,70,225	..
1,41,63,493	..	1,41,63,493	52,02,466	89,61,027	..
20,72,377	26,11,563	46,83,940	..	46,83,940	..
38,53,223	..	38,53,223	36,836	38,16,387	..
4,00,00,000	..	4,00,00,000	1,99,59,000	2,00,41,000	..
1,58,455	..	1,58,455	..	1,58,455	..
79,82,884	24,82,000	1,04,64,884	..	1,04,64,884	..
69,99,509	34,19,500	1,04,19,009	41,505	1,03,77,504	..
60,76,344	4,46,250	65,22,594	11,693	65,10,901	..
38,41,564	5,66,600	44,01,564	1,667	43,99,897	..

STATEMENT No. 18—DETAILED STATEMENT OF

Category of loans

1

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

Industrial co-operatives—

Loans to Co-operative Societies for installation of powerlooms ..	..	..
Loans to Co-operative Societies Handloom Industries ..	..	..
Working Capital loans to weavers .. ..	..	..
Loans to Industrial Co-operatives under the State Aid to Industries Act ..	..	..
Other loans for Industrial Co-operatives .. ..	..	..

Consumer co-operatives—

Loans for development of Consumer's Co-operatives, Urban Consumer's Co-operative ..	..	..
Loans for accelerated development of Consumer's Co-operative ..	..	..
Other loans for Consumer Co-operatives .. ..	..	..

Other co-operatives—

Loans to Co-operative Societies for purchase of paddy ..	..	..
Loans to Miscellaneous other Co-operatives ..	..	..
Loans to non-credit Co-operatives .. ..	..	..
Other loans for Co-operation .. ..	..	..

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 seeds
---	----	----

Manures and fertilizers—

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

Plant protection—

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

LOANS AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1977	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1978	Interest received and credited to revenue
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
49,52,675	..	49,52,675	7,500	49,45,175	..
49,38,124	55,00,000	1,04,38,124	25,066	1,04,13,058	..
43,55,960	1,35,000	44,90,960	5,124	44,85,836	..
5,07,493	37,650	5,45,143	3,699	5,41,444	..
22,41,890	27,998	22,69,888	3,14,445	19,55,443	..
71,19,805	15,73,175	86,92,980	2,39,205	84,53,775	..
33,29,082	5,21,250	38,50,332	30,000	38,20,332	..
3,30,750	2,08,650	5,39,400	..	5,39,400	..
15,18,599	..	15,18,599	..	15,18,599	..
6,52,947	53,000	7,05,947	1,500	7,04,447	..
6,56,281	1,00,000	7,56,281	40,522	7,15,759	..
1,77,400	..	1,77,400	12,478	1,64,922	..
20,98,47,947	6,51,56,411	27,50,04,358	3,00,12,082	24,49,92,276	35,41,869
20,98,47,947	6,51,56,411	27,50,04,358	3,00,12,082	24,49,92,276	35,41,869
69,85,151	1,13,19,382	1,83,04,533	6,91,890	1,76,12,643	..
11,33,49,738	1,22,64,486	12,56,14,224	39,29,217	12,16,85,007	2,32,518
1,95,119	14,16,251	16,11,370	58,005	15,53,365	..

STATEMENT No. 18—DETAILED STATEMENT OF

Category of loans

1

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

Storage and Warehousing—

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

Marketing—

Other loans for Marketing
---------------------------	----	----	----	----	----

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			
---	--	--	--	----	----

Other loans for Agriculture
-----------------------------	----	----	----	----	----

Total—705—Loans for Agriculture

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

Minor Irrigation—

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

Soil Conservation Schemes—

Other loans for Soil Conservation Schemes
---	----	----	----	----	----

Area Development programmes—

Other loans for Area Development Programmes
---	----	----	----	----	----

Tribal Areas Sub-Plan—

Other loans for Tribal Areas Sub-Plan
---------------------------------------	----	----	----	----	----

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

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

(y) Reasons for minus balance are under investigation.

LOANS AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1977	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1978	Interest received and credited to revenue
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
12,61,996	..	12,61,996	56,079	12,05,917	..
4,24,089	..	4,24,089	22,482	4,01,607	..
17,12,73,117	76,38,951	17,89,12,068	12,91,817	17,76,20,251	19,17,232
3,13,05,741	..	3,13,05,741	8,85,971	3,04,19,770	8,19,049
3,43,68,464	1,75,000	3,45,43,464	-90,536(x)	3,46,34,000	..
38,06,648	..	38,06,648	-9,56,028(x)	47,62,676	..
6,50,212	4,23,737	10,73,949	10,50,462	23,487	..
<u>36,36,20,275</u>	<u>3,32,37,807</u>	<u>39,68,58,082</u>	<u>69,39,359</u>	<u>38,99,18,723</u>	<u>29,68,799</u>
18,13,945	10,56,450	28,70,395	7,33,290	21,37,105	..
-63,774	..	-63,774	2,804	-66,578(y)	..
4,23,074	3,43,080	7,66,154	32,071	7,34,083	..
..	16,000	16,000	..	16,000	..
<u>21,73,245</u>	<u>14,15,530</u>	<u>35,88,775</u>	<u>7,68,165</u>	<u>28,20,610</u>	<u>..</u>

STATEMENT No. 18—DETAILED STATEMENT OF

Category of loans

1

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 for Poultry development
-------------------------------------	----	----	----	----

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—

Mechanisation of fishing crafts—

Loans for development of coastal fishing with mechanised boats
--	----	----	----	----

Other loans—

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

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

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

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

LOANS AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1977	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1978	Interest received and credited to revenue
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
40,00,000	..	40,00,000	..	40,00,000	2,30,000
40,00,000	..	40,00,000	..	40,00,000	2,30,000
7,00,000	..	7,00,000	..	7,00,000	
2,22,500	..	2,22,500	66,027	1,56,473	
9,22,500	..	9,22,500	66,027	8,56,473	
56,21,788	..	56,21,788	..	56,21,788	
7,93,303	3,73,500	11,66,803	2,10,522	9,56,281	
64,15,091	3,73,500	67,88,591	2,10,552	65,78,069	
..	30,33,300	30,33,300	..	30,33,300	
1,30,00,000	54,00,000	1,84,00,000	..	1,84,00,000	
8,34,326	5,56,950	13,91,276	81,269	13,10,007	
9,80,508	8,18,490	17,98,998	2,24,630	15,74,368	
1,48,14,834	98,08,740	2,46,23,574	3,05,899	2,43,17,675	

STATEMENT No. 18—DETAILED STATEMENT OF

Category of loans

1

LOANS FOR ECONOMIC SERVICES—*contd.*Loans for Agriculture and Allied Services—*concltd.*

714—Loans for Community Development—

Community Development—

Irrigation Schemes	..	..	..	..	..	..
Production Schemes 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 under the intensive scheme of industrial growth in West Bengal	..	..	..	..	..	..
Loans to West Bengal Industrial Infrastructure Development Corporation Ltd.	..	..	..	..	..	..

Total—720—Loans for Industrial Research and Development ..

LOANS AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1977	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1978	Interest received and credited to revenue
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,76,63,973	..	1,76,63,973	42,272	1,76,21,701	
1,28,85,884	..	1,28,85,884	3,00,337	1,25,85,547	
27,60,094	..	27,60,094	30,162	27,29,932	
11,26,129	..	11,26,129	..	11,26,129	
8,69,430	..	8,69,430	38,493	8,30,937	
2,60,72,111	94,298	2,61,66,409	10,59,761	2,51,06,648	3,520
6,13,77,621	94,298	6,14,71,919	14,71,025	6,00,00,894	3,520
45,33,23,566	4,49,29,875	49,82,53,441	97,60,997	48,84,92,444	32,02,319
1,64,095	..	1,64,095	..	1,64,095	
96,15,000	..	96,15,000	8,66,666	87,48,334	
32,00,000	..	32,00,000	..	32,00,000	
2,54,10,331	3,06,89,933	5,61,00,264	1,25,79,198	4,35,21,066	
1,67,00,000	1,00,00,000	2,67,00,000	..	2,67,00,000	
5,50,89,426	4,06,89,933	9,57,79,359	1,34,45,864	8,23,33,495	

STATEMENT No. 18—DETAILED STATEMENT OF

Category of loans

1

LOANS FOR ECONOMIC SERVICES—*contd.*Loans for Industry and Minerals—*contd.*

721—Loans for Village and Small Industries—

Industrial Estates—

Other loans for 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 Leather Industries Development Corporation
---	----	----	----	----	----

Other loans for Small Scale Industries
--	----	----	----	----	----

Handloom Industries—

Loans for development of handloom industries
--	----	----	----	----	----

Loans to West Bengal State Handloom and Powerloom Development Corporation Ltd.
--	----	----	----	----	----

Sericulture Industries—

Loans under the project for development of mulberry cultivation
---	----	----	----	----	----

Other loans for Sericulture Industries
--	----	----	----	----	----

Handicraft Industries

Loans to West Bengal Handicrafts Development Corporation Ltd.
---	----	----	----	----	----

Other loans for Handicraft Industries
---------------------------------------	----	----	----	----	----

Other Village Industries—

Loans assistance for Other Village Industries
---	----	----	----	----	----

Total—721—Loans for Village and Small Industries
--	----	----	----	----	----

LOANS AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1977	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1978	Interest received and credited to revenue
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,79,487	..	1,79,487	38,892	1,40,595	
2,91,15,116	50,05,631	3,41,20,747	8,00,346	3,33,20,401	
52,99,237	33,00,000	85,99,237	13,88,060	72,11,177	1,84,023
37,04,672	14,19,700	51,24,372	..	51,24,372	
25,00,000	..	25,00,000	..	25,00,000	..
83,171	..	83,171	..	83,171	..
21,75,000	..	21,75,000	..	21,75,000	..
..	20,00,000	20,00,000	..	20,00,000	..
23,77,489	..	23,77,489	40,754	23,36,735	..
6,01,180	..	6,01,180	..	6,01,180	..
..	6,90,000	6,90,000	..	6,90,000	..
..	3,70,000	3,70,000	..	3,70,000	..
7,76,598	..	7,76,598	2,59,276	5,17,322	..
4,68,11,950	1,27,85,331	5,95,97,281	25,27,328	5,70,69,953	1,84,023

STATEMENT NO. 18—DETAILED STATEMENT OF

Category of loans

1

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 for light Engineering Industries
--	----	----	----	----

Other Industries—

Loans for supply of indigenous machinery on hire purchase basis
---	----	----	----	----

Loans to Electro-medical Allied Industries
--	----	----	----	----

Other Loans for Industry and Minerals
---------------------------------------	----	----	----	----

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
---	----	----	----	----

726—Loans for Consumer Industries—

Sugar—

Loans to National Sugar Mills Ltd.
------------------------------------	----	----	----	----

Loans to West Bengal Sugar Industries Development Corporation Ltd.
--	----	----	----	----

Textiles—

Loans to Kalyani Spinning Mills
---------------------------------	----	----	----	----

Loans to West Bengal State Textile Corporation
--	----	----	----	----

Loans to National Textile Corporation Ltd.
--	----	----	----	----

LOANS AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1977	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1978	Interest received and credited to revenue
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs	Rs.	Rs
5,12,60,000	1,28,21,000	6,40,81,000	..	6,40,81,000	..
1,67,25,000	1,00,43,000	2,67,68,000	..	2,67,68,000	..
55,000	62,000	1,17,000	..	1,17,000	..
26,38,000	..	26,38,000	..	26,38,000	..
93,75,000	56,00,000	1,49,75,000	..	1,49,75,000	..
3,22,000	..	3,22,000	..	3,22,000	..
<u>8,03,75,000</u>	<u>2,85,26,000</u>	<u>10,89,01,000</u>	<u>..</u>	<u>10,89,01,000</u>	<u>..</u>
13,59,47,185	85,25,000	14,44,72,185	..	14,44,72,185	..
36,76,074	5,30,000	42,06,074	..	42,06,074	..
<u>13,96,23,259</u>	<u>90,55,000</u>	<u>14,86,78,259</u>	<u>..</u>	<u>14,86,78,259</u>	<u>..</u>
43,33,322	..	43,33,322	..	43,33,322	..
14,75,000	..	14,75,000	..	14,75,000	..
5,61,13,377	1,35,86,853	6,97,00,230	..	6,97,00,230	..
1,49,00,000	..	1,49,00,000	..	1,49,00,000	..
1,43,70,000	26,00,000	1,69,70,000	..	1,69,70,000	..

STATEMENT NO. 18—DETAILED STATEMENT OF

Category of loans

1

LOANS FOR ECONOMIC SERVICES—*concl'd.*Loans for Industry and Minerals—*cont'd.*726—Loans for Consumer Industries—*concl'd.*

Ceramics—

Loans to West Bengal Ceramic Development Corporation Ltd.
--	----	----	----

Distilleries—

Loans for revival of closed and sick industrial units
--	----	----	----

Tea—

Loans to West Bengal Tea Development Corporation
---	----	----	----

Rubber—

Loans for revival of closed and sick industrial units
--	----	----	----

Coke oven and gas—

Loans to Durgapur Projects Ltd.
------------------------------------	----	----	----

Other Industries—

Loans to Great Eastern Hotel Ltd.
--------------------------------------	----	----	----

Loans for revival of closed and sick industrial units
--	----	----	----

Total—726—Loans for Consumer Industries
--	----	----	----

730—Loans to Industrial Financial Institutions—

Loans to public undertakings—

Loans to West Bengal Development Corporation
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Loans to West Bengal Industrial Development Corporation
--	----	----	----

Loans to West Bengal Financial Corporation
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Total—730—Loans to Industrial Financial Institutions
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Total—Loans for Industry and Minerals
--	----	----	----

LOANS AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1977	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1978	Interest received and credited to revenue
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
19,70,093	13,50,000	33,20,093	..	33,20,093	..
6,00,000	..	6,00,000	..	6,00,000	..
..	5,00,000	5,00,000	..	5,00,000	..
35,00,000	..	35,00,000	..	35,00,000	..
33,00,97,211	10,00,000	33,10,97,211	1,50,00,000	31,60,97,211	..
46,25,000	10,00,000	56,25,000	..	56,25,000	..
87,00,000	70,00,000	1,57,00,000	..	1,57,00,000	..
44,06,84,003	2,70,36,853 (x)	46,77,20,856	1,50,00,000	45,27,20,856	..
4,02,07,403	..	4,02,07,403	..	4,02,07,403	..
1,08,37,000	..	1,08,37,000	..	1,08,37,000	13,98,470
46,86,661	..	46,86,661	..	46,86,661	..
5,57,31,064	..	5,57,31,064	..	5,57,31,064	13,98,470
81,83,14,702	11,80,93,117	93,64,07,819	3,09,73,192	90,54,34,627	15,82,493

(x) Excludes Rs. 54,80,874 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. 18—DETAILED STATEMENT OF

Category of loans

1

LOANS FOR ECONOMIC SERVICES—*concd.*

Loans for Water and Power Development—

734—Loans for Power Projects—

Thermo-Electric Schemes—

Loans to West Bengal State Electricity Board

Loans to Durgapur Projects Ltd.

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 for District and Other Roads

Total—737—Loans for Roads and Bridges

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 AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1977	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1978	Interest received and credited to revenue
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,29,57,25,673	42,90,00,000	1,72,47,25,673	..	1,72,47,25,673	..
..	7,50,00,000	7,50,00,000	..	7,50,00,000	..
95,00,000	2,98,49,000	3,93,49,000	..	3,93,49,000	..
1,30,52,25,673	53,38,49,000	1,83,90,74,673	..	1,83,90,74,673	..
1,30,52,25,673	53,38,49,000	1,83,90,74,673	..	1,83,90,74,673	..
8,31,20,000	4,50,00,000	12,81,20,000	..	12,81,20,000	..
87,26,019	..	87,26,019	..	87,26,019	..
26,96,100	..	26,96,100	..	26,96,100	..
1,00,000	..	1,00,000	..	1,00,000	..
9,46,42,119	4,50,00,000	13,96,42,119	..	13,96,42,119	..
44,73,25,326	10,44,08,369	55,17,33,695	..	55,17,33,695	..
17,30,58,968	..	17,30,58,968	..	17,30,58,968	..
1,72,30,117	84,26,280	2,56,56,397	..	2,56,56,397	..
6,35,69,293	2,03,45,000	8,39,14,293	..	8,39,14,293	..
70,11,83,704	13,31,79,649	83,43,63,353	..	83,43,63,353	..
79,58,25,823	17,81,79,649	97,40,05,472	..	97,40,05,472	..
3,58,25,37,711	94,02,08,052	4,52,27,45,763	7,07,46,271	4,45,19,99,492	..

STATEMENT No. 18—DETAILED STATEMENT OF

Category of loans

1

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	..	..	..	..	..	..
Advance for marriage and illness	..	..	..	..	..	..
Advance for flood relief	..	..	..	..	..	..
Total—766—Loans to Government Servants, etc.	..	..	..	..	..	..
Total—Loans to Government Servants	..	..	..	..	..	..

LOANS FOR MISCELLANEOUS PURPOSES—

767—Miscellaneous Loans—

Miscellaneous Loans—

Other Loans	..	..	..	..	..	..
Total—Loans for Miscellaneous purposes	..	..	..	..	..	..
Total—F—Loans and Advances	..	..	..	..	..	..

(x) Decreased *pro forma* by Rs. 1,00,70,866 on reconciliation.(y) Increased *pro forma* by Rs. 1,00,70,866 on reconciliation.

LOANS AND ADVANCES BY GOVERNMENT—*contd.*

Balance on 1st April 1977	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1978	Interest received and credited to revenue
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,45,39,360	91,37,827	3,36,77,187	39,91,993	2,96,85,194	..
5,19,805	1,75,698	6,95,503	2,00,311	4,95,192	..
18,69,646	16,78,446	35,48,092	15,72,519	19,75,573	..
3,38,10,043	5,76,29,428	9,14,39,471	6,23,84,581	2,90,54,890	..
2,21,812 (x)	9,606	2,31,418	..	2,31,418	..
50,690	..	50,690	..	50,690	..
71,68,915	31,67,647	1,03,36,562	28,22,395	75,14,167	..
1,42,53,165 (y)	1,585	1,42,54,750	17,24,160	1,25,30,590	..
8,24,33,436	7,18,00,237	15,42,33,673	7,26,95,959	8,15,37,714	2,10,225
8,24,33,436	7,18,00,237	15,42,33,673	7,26,95,959	8,15,37,714	2,10,225
4,60,864	..	4,60,864	4,174	4,56,690	..
4,60,864	..	4,60,864	4,174	4,56,690	..
5,39,93,66,897	1,30,35,76,954	6,70,29,43,851	20,04,70,522	6,50,24,73,329	1,16,26,196

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

Details of loans for Plan Schemes are given below :—

Major heads of account					Amount Rs.
677—Loans for Education, Art and Culture	..	..	..	..	19,53,547
682—Loans for Public Health, Sanitation and Water Supply	..	..	..	..	10,24,724
683—Loans for Housing	..	..	..	..	1,31,68,245
684—Loans for Urban Development	..	..	..	..	13,71,53,821
695—Loans for Other Social and Community Services	..	..	..	..	1,21,08,784
698—Loans for Co-operation	..	..	..	..	2,00,64,473
706—Loans for Minor Irrigation, Soil Conservation and Area Development	..	..	..	..	14,15,530
711—Loans for Dairy Development	..	..	..	..	3,73,500
712—Loans for Fisheries	..	..	..	..	67,75,440
714—Loans for Community Development	..	..	..	..	94,298
720—Loans for Industrial Research and Development	..	..	..	..	3,00,00,000
721—Loans for Village and Small Industries	..	..	..	..	1,07,85,331
722—Loans for Machinery and Engineering Industries	..	..	..	..	2,27,05,000
723—Loans for Petroleum, Chemical and Fertiliser Industries	..	..	..	..	33,55,000
726—Loans for Consumer Industries	..	..	..	..	1,31,00,000
734—Loans for Power Projects	..	..	..	..	51,60,49,000
737—Loans for Roads and Bridges	..	..	..	..	4,50,00,000
738—Loans for Road and Water Transport Services	..	..	..	..	1,90,71,000
Total					85,42,87,693

STATEMENT NO. 19

STATEMENT No. 19—STATEMENT SHOWING

Name of Reserve Fund or Deposit Account

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.

THE DETAILS OF EARMARKED BALANCES

Balance on 31st March 1977			Balance on 31st March 1978		
Cash	Investment	Total	Cash	Investment	Total
2	3	4	5	6	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
45,85,478	..	45,85,478	46,01,978	..	46,01,978
45,85,478	..	45,85,478	46,01,978	..	46,01,978
45,85,478	..	45,85,478	46,01,978	..	46,01,978
60,00,51,684	..	60,00,51,684	65,55,81,049	..	65,55,81,049
..	12,43,34,821	12,43,34,821	..	8,83,14,821	8,83,14,821
60,00,51,684	12,43,34,821	72,43,86,505	65,55,81,049	8,83,14,821	74,38,95,870
12,92,605	20,04,100	32,96,705	13,94,463	20,04,100	33,98,563
12,92,605	20,04,100	32,97,705	13,94,463	20,04,100	33,98,563
40,03,000	..	40,03,000	55,49,521	..	55,49,521
40,03,000	..	40,03,000	55,49,521	..	55,49,521

STATEMENT No. 19—STATEMENT SHOWING

Name of Reserve Fund or Deposit Account

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 Cooh Behar

Other Development and Welfare Funds

Total—829—Development and Welfare Funds**Total—(b)—Reserve Funds not bearing interest****Total—J—Reserve Funds**

THE DETAILS OF EARMARKED BALANCES—*contd.*

Balance on 31st March 1977			Balance on 31st March 1978		
Cash	Investment	Total	Cash	Investment	Total
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24,80,114	..	24,80,114	24,84,114	..	24,84,114
24,80,114	..	24,80,114	24,84,114	..	24,84,114
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	..	..	..
1,15,05,573	9,57,098	1,24,62,671	51,00,975	9,57,098	60,58,073
18,21,073	..	18,21,073	23,22,785	..	23,22,785
2,18,59,910	9,57,098	2,28,17,008	1,59,47,022	9,57,098	1,69,04,120
62,96,87,313	12,72,96,010	75,69,83,323	68,09,56,169	9,12,76,010	77,22,32,179
63,42,72,791	12,72,96,010	76,15,68,801	68,55,58,147	9,12,76,010	77,68,34,157

STATEMENT No. 19—STATEMENT SHOWING

Name of Reserve Fund or Deposit Account

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

Deposits of Market Loans

Miscellaneous Deposits

Total—848—Other Deposits**Total—K—Deposits and Advances****Grand Total**

THE DETAILS OF EARMARKED BALANCES—*concl'd.*

Balance on 31st March 1977			Balance on 31st March 1978		
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
1,29,22,000	..	1,29,22,000	..	..	..
1,29,22,000	..	1,29,22,000	..	..	..
6,20,34,701	..	6,20,34,701	4,91,12,701	..	4,91,12,701
..	11,76,701	..	11,76,701
..	6,97,900	..	6,97,900
2,29,57,041	..	2,29,57,041	2,30,95,635	..	2,30,95,635
2,29,57,041	..	2,29,57,041	2,49,70,236	..	2,49,70,236
8,49,91,742	..	8,49,91,742	7,40,82,937	..	7,40,82,937
71,92,64,533	12,72,96,019	84,65,60,552	75,96,41,084	9,12,76,019	85,09,17,103

ANNEXURE TO

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	..	..	..
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	..

Sinking Funds for Depreciation—

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 ..

STATEMENT No. 19

Balance on 1st April 1977	Amount appropriated from revenue	Interest on investments	Total	Amount transferred to Miscellaneous Government Account on maturity of loans	Balance on 31st March 1978
2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,96,000	..	..	8,96,000	..	8,96,000
4,92,40,916	51,98,000	..	5,44,38,916	5,44,38,916	..
3,77,77,338	47,66,000	1,36,275	4,26,79,613	..	4,26,79,613
4,29,15,905	58,22,000	2,00,000	4,89,37,905	..	4,89,37,905
10,67,95,927	50,23,000	6,94,450	11,25,13,377	..	11,25,13,377
10,75,29,960	69,07,000	6,95,000	11,51,31,960	..	11,51,31,960
5,15,38,868	65,17,000	7,00,750	5,87,56,618	..	5,87,56,618
4,92,26,111	82,34,000	15,54,026	5,90,14,137	..	5,90,14,137
3,97,64,116	73,99,000	5,40,000	4,77,03,416	..	4,77,03,416
1,83,06,056	37,67,000	4,00,500	2,24,73,536	..	2,24,73,536
1,98,56,955	99,03,000	6,19,905	3,03,79,860	..	3,03,79,860
52,38,48,432	6,35,36,000	55,40,906	59,29,25,338	5,44,38,916	53,84,86,422
1,48,94,750	10,57,000	..	1,59,51,750	1,59,51,750	..
1,13,05,000	14,65,000	..	1,27,70,000	..	1,27,70,000
1,34,05,000	18,86,000	..	1,52,91,000	..	1,52,91,000
3,01,78,625	18,80,000	55,000	3,21,13,625	..	3,21,13,625
3,16,57,475	25,03,000	55,000	3,42,15,475	..	3,42,15,475
2,42,13,201	23,64,000	71,750	2,66,48,951	..	2,66,48,951
2,49,84,742	29,34,000	1,13,375	2,80,32,117	..	2,80,32,117
2,63,30,645	25,39,000	75,750	2,89,45,395	..	2,89,45,395
1,88,89,205	13,21,000	27,500	2,02,37,705	..	2,02,37,705
46,79,430	24,26,000	49,750	71,55,180	..	71,55,180
20,05,38,073	2,03,75,000	4,48,125	22,13,61,198	1,59,51,750	20,54,09,448
72,43,86,505	8,39,11,000	59,89,031	81,42,86,536	7,03,90,666	74,38,95,870

ANNEXURE TO

Description of loans	Balance on 1st April 1977	
1	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, 1978	..	23,44,592
5½ per cent West Bengal Loan, 1979	..	39,80,000
5½ per cent West Bengal Loan, 1980	..	1,95,03,775
5½ per cent West Bengal Loan, 1981	..	2,00,20,500
5½ per cent West Bengal Loan, 1982	..	2,06,07,100
5½ per cent West Bengal Loan, 1983	..	2,09,67,225
5½ per cent West Bengal Loan, 1984	..	1,01,48,112
5½ per cent West Bengal Loan, 1985	..	81,83,250
6 per cent West Bengal Loan, 1984	..	1,01,28,091 (a)
Depreciation Funds—		
5½ per cent West Bengal Loan, 1980	..	11,72,050
5½ per cent West Bengal Loan, 1981	..	11,61,800
5½ per cent West Bengal Loan, 1982	..	15,73,630
5½ per cent West Bengal Loan, 1983	..	14,90,016
5½ per cent West Bengal Loan, 1984	..	14,80,500
5½ per cent West Bengal Loan, 1985	..	5,83,590 (b)
6 per cent West Bengal Loan, 1984	..	9,90,590 (c)
Grand Total		12,43,34,821

(a) Includes Rs. 19,63,080 relating to the Sinking Fund of 5½ per cent West Bengal Loan, 1977 transferred to this fund.

(b) Decreased by Rs. 3,00,000 on reconciliation.

(c) Increased by Rs. 3,00,000 on reconciliation. Also includes Rs. 1,00,000 relating to the Depreciation Fund of 5½ per cent of West Bengal Loan, 1977 transferred to this fund.

STATEMENT No. 19—*concl'd.*

Purchases of securities	Total	Sale of securities	Balance on 31st March 1978	Remarks	
				Face value	Market value
3	4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	23,44,592	..	23,44,592	23,70,000	23,64,790
..	39,80,000	..	39,80,000	40,00,000	39,04,000
..	1,95,03,775	70,00,000	1,25,03,775	1,29,90,000	1,28,44,980
..	2,00,20,500	70,00,000	1,30,20,500	1,35,00,000	1,23,46,250
..	2,06,07,100	80,00,000	1,26,07,100	1,30,00,000	1,28,44,000
..	2,09,67,225	65,00,000	1,44,67,225	1,48,62,600	1,46,75,527
..	1,01,48,112	10,00,000	91,48,112	95,00,000	93,79,000
..	81,83,250	45,00,000	36,83,250	40,00,000	40,08,000
19,80,000	1,21,08,091	20,00,000	1,01,08,091	1,10,94,000	1,10,85,410
..	11,72,050	4,00,000	7,72,050	8,00,000	8,01,600
..	11,61,800	4,00,000	7,61,800	8,00,000	8,01,600
..	15,73,630	4,00,000	11,73,630	12,00,000	11,90,600
..	14,90,016	2,00,000	12,90,016	13,00,000	12,78,750
..	14,80,500	2,00,000	12,80,500	13,00,000	12,85,100
..	5,83,590	2,00,000	3,83,590	4,00,000	4,00,800
..	9,90,590	2,00,000	7,90,590	8,00,000	8,00,900
19,80,000	12,63,14,821	3,80,00,000	8,83,14,821	9,19,16,600	9,10,11,307

APPENDIX

STATEMENT OF INVESTMENTS

(Referred to in

			1975-76		
			No. of concerns	Up-to-date investment	Dividend/ Interest received
			1	2	3
			(In lakhs of rupees)		
(i) Statutory Corporations	..	..	2	87.77	1.97
(ii) Government Companies	..	..	31	31,65.23	1.53
(iii) Banks	..	..	2	9.46	..
(iv) Joint Stock Companies	..	..	8	73.32	0.03
(v) Co-operatives	..	..	1,834 (a)	17,18.81	6.28
Total			..	50,54.59	9.81

(a) Complete information not received from departmental officers.

(b) Increased by Rs. 13.00 lakhs to include investment for Rs. 3.00 lakhs not shown up to the accounts for 1976-77 and Rs. 10.00 lakhs shown under Joint Stock Companies up to the accounts for 1976-77.

(c) Decreased by Rs. 10.00 lakhs vide note (e) below.

(d) Increased by Rs. 3.00 lakhs vide notes (b) and (c) above.

(e) Investment under one Joint Stock Company (Rs. 10.00 lakhs) has been exhibited under Government Company.

—I

AND DIVIDEND/INTEREST RECEIVED

note 2 at page 28)

1976-77			1977-78		
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
(In lakhs of rupees)			(In lakhs of rupees)		
2	1,42.77	0.83	2	1,92.47	(a)
33	35,21.96	6.33	34 (e)	40,03.96 (b) (e)	6.45
4	16.96	0.07	5	20.71	0.24
8	73.32	..	8 (e)	77.32 (c) (e)	(a)
1,884 (a)	22,74.86	8.95	1,884 (a)	29,80.60	11.22
	60,29.87	16.18	..	72,75.06 (d)	17.91

APPENDIX II

**STATEMENT OF WORKS OF STATE HIGHWAYS AND DISTRICT AND OTHER
ROADS THE PROGRESSIVE EXPENDITURE ON WHICH EXCEEDED RS. 25
LAKHS AT THE END OF 1977-78**

(Referred to in note 2 at page 179)

Name of work	Expenditure during 1977-78	Expenditure to end of 1977-78
1	2	3
Rs.	Rs.	
1. Saptagram Guptipara-Kalna-Dhatrigram-Nabadwip Purba- sthal Road (Hooghly)	..	80,55,565
2. Jagatpur-Khanakul-Dharamapota Road (Hooghly)	..	35,01,760
3. Chanditola-Seakhala-Jagjibanpur-Champadanga (Ahalya Bai Road) (Hooghly)	..	27,58,852
4. Kalaberia-Pirakata-Dhansol-Lalgarh Road (Midnapur)	..	2,005 31,91,369
5. Egra-Ramnagar Road (Midnapur)	..	25,929 44,77,248
6. Ghatal-Panskura Road (Midnapur)	..	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	..	3,32,446 3,32,88,347
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)	..	41,786 49,47,836
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

APPENDIX II—concl'd.

**STATEMENT OF WORKS OF STATE HIGHWAYS AND DISTRICT AND OTHER
ROADS THE PROGRESSIVE EXPENDITURE ON WHICH EXCEEDED RS. 25
LAKHS AT THE END OF 1977-78—concl'd.**

(Referred to in note 2 at page 179)

Name of work	Expenditure during 1977-78	Expenditure to end of 1977-78
1	2	3
	Rs.	Rs.
18. Chopra-Batai-Karimpur-Shikarpur Road (Nadia) .. .. .	.. .. .	79,68,332
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. Gopiballabpur-Nayagram Road (Midnapur)	45,129	27,97,905
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	6,74,051	46,20,015
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)	4,79,838	40,86,321
33. Improvement of Dubrajpur-Khairasol Barajamtara Road (Birbhum)	5,96,505	51,12,830
34. Improvement of Mallarpur-Rampurhat-Nalhati Road (Birbhum) .. .. .	.. .. .	25,29,271
35. Construction of Bansaloi Bridge (Birbhum)	3,25,952	30,49,201
36. Construction of Haldi Bridge at Narghat (Midnapur I)	28,49,121	1,66,16,116
37. Other Schemes each costing Rs. 25 lakhs and less	7,96,71,189	77,35,06,086
Total—State Highways and District and Other Roads	8,50,43,951	97,04,02,718

APPENDIX III

DETAILS/INFORMATION AWAITED FROM TREASURY OFFICERS FOR RE-
CONCILIATION OF BALANCES

(Referred to in sub-paragraph 2 of explanatory note 2 under Statement No. 8 at page 25.)

Head of account	Earliest year to which the difference relates	Amount of difference
1	2	3
		Rs.
688—Loans for Social Security and Welfare—		
Rehabilitation Schemes—		
Loans for rehabilitation of displaced persons	1973-74	7,80,42,698
705—Loans for Agriculture—		
Seeds—		
Loans under the scheme of distribution of seeds	1973-74	36,27,576
Manures and fertilizers—		
Loans under the scheme of distribution of chemical fertilizers	1970-71	3,12,28,008
Other agricultural loans—		
Advances to cultivators	1972-73	1,81,03,044
Cattle purchase loans	1971-72	23,61,823
766—Loans to Government Servants, etc.—		
House Building Advances	1971-72	1,33,064
Advances for purchase of other conveyances	1974-75	9,15,700
Other advances—		
Advances for marriage and illness	1971-72	6,08,231
343—Civil Deposits—		
Revenue Deposits	1976-77	84,08,428
Security deposits	1975-76	42,43,695
Civil Courts' deposits	1974-75	1,43,88,789
Criminal Courts' deposits	1974-75	41,36,528
Personal deposits	1975-76	13,74,65,044
Deposits in connection with elections	1974-75	1,46,532
Deposits on account of cost price of liquor, ganja and bhang ..	1971-72	11,24,178
347—Deposits of Local Funds—		
Panchayat Bodies Funds	1973-74	74,15,924

APPENDIX IV

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 at page 52)

Head of account	Number of acceptances awaited	Year from which awaited	Balance of these items on 31st March 1978
1	2	3	4
<i>(In lakhs of rupees)</i>			
677—Loans for Education, Art and Culture—			
University and Other Higher Education—			
Loans to Universities	6	1977-78	3.05
680—Loans for Medical—			
Other loans—			
Loans to Asansol Mines Board of Health ..	1	1973-74	3.00
683—Loans for Housing—			
Loans to Housing Boards, Corporations, etc.—			
Loans to West Bengal Housing Board ..	4	1973-74	1,11.40
684—Loans for Urban Development—			
Urban Development—			
Loans under Calcutta Metropolitan District Development Schemes	26	1976-77	40,01.00
Loans to Calcutta Metropolitan Development Authority	44	1976-77	81,63.76
710—Loans for Animal Husbandry—			
Cattle development—			
Loans for cattle development	1	1976-77	7.00
711—Loans for Dairy Development—			
Dairy development—			
Loans to West Bengal Dairy and Poultry Development Corporation Ltd.	9	1975-76	65.26

APPENDIX IV—*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 at page 52)

Head of account	Number of acceptances awaited	Year from which awaited	Balance of these items on 31st March 1978
1	2	3	4
(In lakhs of rupees)			
720—Loans for Industrial Research and Development—			
Other loans—			
Loans for revival of Closed and Sick Industrial Units	2	1973-74	87.65
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.	8	1973-74	65.08
722—Loans for Machinery and Engineering Industries—			
Heavy Engineering Industries—			
Loans to Westinghouse Saxby Farmer Ltd. ..	63	1973-74	6,40.81
Loans for revival of closed and sick industrial units	12	1975-76	2,67.68
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
726—Loans for Consumer Industries—			
Textiles—			
Loans to Kalayani Spinning Mills	59	1973-74	7,07.88
Loans to West Bengal State Textile Corporation	1	1973-74	1,49.00
Loans to National Textile Corporation Ltd. ..	6	1976-77	1,69.70
Sugar—			
Loans to National Sugar Mills Ltd.	1	1973-74	43.33
Coke oven and gas—			
Loans to Durgapur Projects Ltd.	27	1972-73	31,60.97
Other Industries—			
Loans for revival of closed and sick industrial units	30	1977-78	1,57.00

APPENDIX IV—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 at page 52)

Head of account	Number of acceptances awaited	Year from which awaited	Balance of these items on 31st March 1978
1	2	3	4
(In lakhs of rupees)			
730—Loans to Industrial Financial Institutions—			
Loans to public undertakings—			
Loans to West Bengal Industrial Development Corporations	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 ..	158	1973-74	1,76,45.44
738—Loans for Road and Water Transport Services—			
Road Transport			
Loans to North Bengal State Transport Corporation	124	1977-78	8,39.14
Loans to Calcutta State Transport Corporation	210	1976-77	55,17.34
Loans to Calcutta Tramways Co. Ltd. ..	47	1975-76	17,30.59

OFFICE OF THE ACCOUNTANT GENERAL-1, WEST BENGAL,
TREASURY BUILDINGS, CALCUTTA- 700001.

Finance Accounts 1977-78 - E R R A T A

Title page-	Reference	for	Lead
Page(i)-	Last line	1979	1980
	Lines 3 & 4	Fund	Fund
	5th line	Accounts	Accounts
(ii)-	22nd line	Set-off	Set-off
	27th line	Identify	Identify
	2nd line	Head	Heads
	12th line from bottom	Indicates	Indicates
(iii)-	2nd line	Assigned	Assigned
	Penultimate line of para 4	Check	Check
4.	1st. line below col. Receipts	Receipt Head	Heads
5.	1st. line below Disbursements	Expenditure Head	Heads
7.	6th line-Total ASC)	Payment	Payments
	2nd, 4th, 5th, line from bottom	Pension	Pensions
14.	Footnote 3rd line	State	State
15.	Heading of division	(i) Debt and Loans, etc. Delete(i)	
	(ii) Expenditure Head (Revenue Account) Head (Capital Account)		
21.	14th line	Liquor	Liquor
24.	8th line	Child	Child
32	5th line from bottom	Bagloa	Bagjola
35.	2nd line below 1st table	Legislature	Delete
43	10th line	Debentures	Debentures
44	1st. line of item II	Re-payment	Re-payment
48	Serial No.4(iii)	Societies(1)	Society(1)
50	9th line from bottom	Year, as interest)	Year)
63	2nd line below M.E.065	Sale-proceeds	Sale proceeds
69	6th line		Delete contd. against (iii).
81	Col.3-3rd line from bottom,	3,26,35,647	
85	Heading of Sub-sector(c) footnote	Servicing Debt Loanwise	Dim impression Servicing of debt Loan-wise
91	4th line	Concl'd.	Contd.
92	7th line	Pension	Pensions
93	7th line and 17th line	Pension	Pensions
104	5th line M.E.282	Concl'd.	Contd.
105	15th line from bottom	Non-Plan	Non-Plan
109	Col.4 last line	3,87,19	3,87,195
115	8th line of M.E.289	Seeds.	Seeds.

118	7th line below M.E.298	Consumer's	Consumer's
117	Footnote last line	Expenditure	Expenditure
132	Last line M.E.321	Other expenditures	Other expenditure
134	M.E. 333	.....Project	..... Projects
140	Last line Table(A)	General	General
143	4th line from bottom	Non-Plan	Non-Plan
153	2nd line below 532-D	State Plan	State Plan
153	3rd line from bottom	Administrative	Administrative
157	5th line from bottom	At	Of
160	5-6th line from bottom	Devel-ment	Devel-opment
	Col.4-3th line from bottom	69,92,594	68,92,594
161	Nomenclature of M.E.484	Outlay	Outlay
163	3rd & 4th lines below Col.I	Account/Economic	Account/Economic
165	Col.5-2nd line of heading	and	and
166	12th line	Schemes	Schemes
168	11th line	Development	Development
171	7th line below M.E.521	Development	Development
173	2nd line from bottom	pre 1974-75	Pre-1974-75
	1st line of note(Y)	Capital	Capital
174	2nd line of note(Y)	Outlay	Outlay
178	1st line	Statement	Statement
179	1st line of note(x)	6,60,024	6,16,60,024
	4th line below Col.1	Communication	Communications
185	Footnote(c)	Shown	Shown
	Footnote(d)	1976-77	1976-77.
	Col.9,last line	Rs.748	7'48
187	Col.7,3rd & 4th line	3,75,000	Dir impression
188	Footnote(d)	"Government	Delete
190	Sl.XIV Col.5	325 shares	525 shares
192	Heading of Sl.5 in Col.2	Bank	Banks
195	3rd line of heading of Col.2	Interest	Interest
196	6th line from bottom	Appropriation	Appropriations
197	Note(a)	Capital	Capital
202	4th line below Col.1	Funds	Funds
203	Heading	DISBURSE RELATING	DISBURSE RELATING
206	3rd line below Col.1	X-Deposit	X-Deposit
208 & 209	Heading	HEAD	HEADS
209	Col.1,5th line from bottom	Permanent	Permanent
210	M.E.879 and total	Government	Governments

-:3:-

	Heading of Col.1	Account	Account
	Col.4,7th line	37,0,795	37,07,795
214	Col.1,4th	.....	Delete 'Contd'
	4th line from bottom	Urban	Urban
	Heading of Col.1	Account	Account
216	Heading of Col.1	Account	Account
217	Note(Y)	Discrepancies	Discrepancies
	8th line from bottom	Small Savings	Small Savings
223,225&229	Heading of Col.3	Advanced	Advanced
226	Col.1,1st line	Contd.	Contd.
228	4thline Col.1	Rehabilitation	Rehabilitation
232	Col.1,2nd line	Concltd.	Concltd.
240	Col.1,11th line	Handicraft Industries	Handicraft Industries.
242	Col.1,11th line	.....	Add 'and' before 'Allied'
244	Col.1,1st line	Contd.	Contd.
	Col.1,2nd line	Contd.	Concltd.
248	Note(Y)	Proforma	Proforma
254	Total under M.E.823, Col.1	.. ..	Add '826' before Depreciation
266	3rd line	Page 25	Page 52
	17th line of Col.1	343	343
	Col.1,2nd line from bottom	347	347
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