In the present study I have tried to cover the finances of the State of West Bengal for the period from 1951-52 to 1965-66, making it coincide with the first three Plan periods. This period has a special importance in that it ushered in a new era of economic planning in the country. Such a study of West Bengal State Finances for the period is still lacking and is expected to fill a gap in the literature on the subject. Study of the finances of the State Governments of India is important in that the State Governments play a pivotal role in the economic development of India and there are various aspects of their finances, which, though doubtless requiring study, have not been so studied. Under the Indian Federal Constitution, the Constituent State Governments have to play very important roles. Vital matters like economic and social planning, social security, employment and price control have all been included in the concurrent list of both the Union and State Governments. The objectives of economic development are discussed by both the layers of Government at the levels of the National Development Council and the Planning Commission. The effective implementation of these objectives is also left to the State Government. The finances of State Governments become instrumental in fulfilling the responsibilities devolved on the States. It is in this context that the study of State finances becomes significant.
In the preparation of this thesis, I received active help from the Secretary, West Bengal Legislative Assembly who not only permitted me to use his very rich Library, reserved strictly for Members only, but also gave me all the published Reports of the Estimates Committee (West Bengal) and the Public Accounts Committee (West Bengal) on loan basis. I also am indebted to the Librarian and the staff of the West Bengal Secretariat Library, Writer's Building, Calcutta for the cooperation they extended to me in using the Library. The Director, State Statistical Bureau, West Bengal, also favoured me with his official publications and deserves grateful acknowledgment.

My experience in the preparation of this work, however, has not been uniform all through. I was accorded almost everywhere a cold or at best lukewarm reception in the Government's Administrative Departments. This is because publications of most Administrative Reports having been outstanding for a decade or so allegedly as a measure of economy, I had to virtually 'beg' from door to door for the manuscripts available for consultation at the respective offices. The most sorry part of the job was that coming, as I did, daily from a Mofusil College covering a distance of 100 kilometers each way, I was often asked to come the next day only to hear the same reply on that day also. Things have come to such a pass that even one of the Estimates Committee (West Bengal) could not but adversely comment on it as follows: "The Committee note it with deep regret that the Report on the Public Instruction..." 8th Report, Department of Education, 1966-67, para 51.
could not be published after 1956-57. To bring out such reports regularly every year is essential as without such reports the up-to-date position of progress of education cannot be readily ascertained. This is not the particular picture at point, rather goes to generalise the whole picture of the Government Departments vis-a-vis, Administration Reports.

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Finally, I shall fail in my duty if I do not mention the name of my wife Sm. Jayanti Sarkar who very ungrudgingly spared me of all sorts of domestic duties during the period of my work.

No one, but myself, however, is responsible for the opinions expressed in this thesis.

Bongam, Z.F., Parganas.

November, 1970

Bimal Krishna Sarkar