

Review of Annual Financial Statements for 2021-22

Government of West Bengal

Pr. Accountant General (A&E), West Bengal

TABLE OF CONTENTS

Particulars	Reference to	
	Paragraph/Table	Page No.
Table of Contents		2-4
Chapter I		
Introduction		5-6
Chapter II		
Compliance of Budget Estimate (2021-22) with FRBM Act		
Objective of the Act	1.1	7
Review of the fiscal variables vis-à-vis the targets set	1.2	7
Trend of Fiscal Variables	Table-1	8
Trend of Revenue Deficit for the last five year	Graph-1	9
Trend of Fiscal Deficit for the last five years	Graph-2	9
Trend of Debt (Public Debt and Other Liabilities)	Graph-3	10
Disclosures required as per FRBM Act	1.3	10-11
Chapter III		
Summary of Receipts and Disbursements for 2021-22 in comparison to 2020-21		
Summary of Estimated Receipt:2021-22	Table-2	12
Summary of Estimated Expenditure:2021-22	Table-3	13
Revenue Expenditure	3.1	13- 14
Capital Expenditure	3.2	14
Expenditure on Debt Heads (Public Debt and Loans	3.3	14
Chapter-IV		
Review of different Demandsfor Grants, Receipts & Public Account		
Review of Demands	4.2	15
Demand no. 24: Health & Family Welfare department	4.3 & Table-4	15- 22
Demand no. 32: Irrigation & Waterways department	4.4 & Table-5	22- 27
Review of Contingency Fund and Public Account	4.5 & Table-6	27- 34
Review of estimates of Receipts	4.6 & Table-7	34- 42
Chapter-V		
Other observations on Budget Estimates		43

Particulars	Reference to	
	Paragraph/Table	Page No.
5084on provision of interest on Market Loans in Demand no. 18	5.1.1& Table-8	43- 44
Inadequate provisioning of liabilities against State Government securities issued to NSSF	5.1.2 & Table-9A, 9B & 9C	45-46
Observations on budgeting of Reserve Fund and earmarked Deposit Account	5.2	46
Central Road Fund	5.2.1	46- 47
The West Bengal Compensatory Entry Tax Fund (WBCETF)	5.2.2	47- 48
Misclassification of Revenue nature of expenditure as Capital expenditure	5.3 & Table-10	48- 49
Pass –through Revenue grants classified as Capital expenditure	5.4 & Table-11	50- 51
Implicit subsidy	5.5 & Table-12	51- 52
Misclassification of Capital nature expenditure as Revenue expenditure	5.6 & Table-13	52- 55
Observation regarding classifying Charged and Voted expenditure	5.7 & Table-14	55
Observations on the selection of Minor Heads	5.8 & Table-15	56-60
Operation of Revenue minors heads in Capital Expenditure section	5.9 & Table-16	60- 61
Observations on exhibition of functional classification	5.10 & Table-17	61- 63
Correction Slips not adopted in the Budget Documents	5.11 & Table-18	63- 65
Classification of Other Expenditure / Receipts under Minor Head code ‘800-Other Expenditure / Other Receipts’	5.12 & Table-19	65- 66
Operation of multiple functional head for ‘Jai Bangla Scheme 2020’	5.13 & Table-20	66- 68
Recoveries of overpayments exhibited as Revenue receipts	5.14 & Table- 21	68- 69
Operation of different heads of account for Lapsed Deposits	5.15	69-70
Erroneous nomenclature of sub head	5.16 & Table-22	70
Budget Provision under incorrect object head in respect of Capital Expenditure	5.17 & Table- 23	70
New sub-Heads opened without concurrence of Accountant General	5.18	70-71

Particulars	Reference to	
	Paragraph/Table	Page No.
0Repetition of 'Sub-head' nomenclature	5.19	77- 72
Budget Provision under the Minor Head '800 – Other Expenditure' in the Budget estimates of 2021-22	Annexure -1	73- 96
Illustrative list showing the modified Minor head to be followed in lieu of the existing Minor head '800-Other Expenditure'	Annexure-2	97-101
Receipt classified under Minor Head '800-Other Receipt' in the Budget 2021-22	Annexure-3	102- 109
Illustrative list showing the modified Minor head to be followed in lieu of the existing Minor head '800-Other Receipts'	Annexure -4	110- 111
List of new of Sub-Heads opened without concurrence of Accountant General	Annexure -5	112- 119
Illustrative list showing repetition of Sub-Head nomenclature	Annexure - 6	121- 127

CHAPTER – I

INTRODUCTION

A government budget is defined as a legal document that is passed by the legislature, and approved by the Governor or President with the main objective to determine how well the financial and resource management responsibilities have been discharged. Annual financial statement of estimated receipts and expenditure of a year commonly known as budget is laid before the state legislature for every financial year under Article 202 of the Constitution.

According to Article 150 of the Constitution, the form in which the accounts of the Union and of the states shall be kept is to be prescribed by the President on the advice of the Comptroller and Auditor General of India. This function is exercised by the Controller General of Accounts, Ministry of Finance (Department of Expenditure) on behalf of the President of India. As per rule 28(1) of the Government Accounting Rule, 1990 the word "Form" used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads under which the transactions are to be classified.

Due to this constitutional provision there is uniformity in the structure of the accounts of the Government of India and the State Governments upto the first three tiers of classification of the Major Heads, Sub-Major Heads and the Minor Heads. The standardized code numbers allotted to Major, Sub-Major and the Minor Heads' in the 'List of Major and Minor Heads of Account for the Union and States' as maintained by the Controller General of Accounts are required to be followed in the Detailed Demands for Grants. The bottom three tiers viz. the Sub-Head, Detailed Head and the Object Head have been delegated to the State Governments to be opened through their Budget as may be needed to suit the requirement of each State Government subject to the condition that orders issued by a State Government for opening subheads and detailed heads are consistent with the directions issued by the Central Government from time to time.. However, the sub-heads should not be multiplied unnecessarily and new ones are advised to be opened only when really necessary.

The Budget of Government is linked to the accounts and Government transactions accounted for under the Consolidated Fund, Contingency Fund and the Public Account of the State. The present review of the Budget Estimates for the year 2021-22 prepared by the State Government is undertaken to assess the

- (i) importance of observing correctness in classification co-relating transactions as classified in the budget with the functions,
- (ii) adoption of standardized code numbers allotted to the Major, Sub-Major and the Minor Heads in the 'List of Major and Minor Heads of Account for the Union and States' in the Detailed Demands for Grants,
- (iii) adherence of standard heads and codes at the Object head level as prescribed by the Ministry of Finance,
- (iv) disaggregation of each composite item of expenditure in the Detailed Demands for Grant by the Departments and showing it upto Object head as indicated in the standard object heads.

CHAPTER – II

COMPLIANCE OF BUDGET ESTIMATE FOR 2021-22 WITH FRBM ACT

The West Bengal FRBM Act, 2010

1.1 Objective of the Act

The West Bengal Fiscal Responsibility and Budget Management (FRBM) Act, 2010 was passed by the West Bengal State Legislature in July 2010. The Act was amended with effect from 7th February 2011 by passing the WBFRBM (Amendment) Act 2011 in April 2011. The Act intends to ensure prudence in fiscal management and fiscal stability by progressive elimination of revenue deficit, reduction in fiscal deficit and prudent debt management consistent with fiscal sustainability, greater transparency in fiscal operations and conduct of fiscal policy in a medium-term framework. Some of the objectives of the said Act are:-

a) The State Government shall take appropriate measures to reduce the Revenue Deficit to nil within a period of 5 years, Fiscal Deficit to 3% of the estimated Gross State Domestic Product (GSDP) within a period of 4 years and Debt Stock to 34.3% of the Gross State Domestic Product (GSDP) within a period of 5 years.

b) The State Government at the time of preparation of the budget shall disclose:-

i) Significant changes in the accounting standards, policies and practices affecting or likely to affect the compliance of the prescribed fiscal indicators;

ii) As far as practicable, all outstanding contractual liabilities, revenue demands raised but not realized, committed liability in respect of major works and supply contracts, losses incurred in providing public goods and services, off budget borrowings and contingent liabilities created by way of guarantees having potential budgetary implications.

1.2 Review of the fiscal variables vis-à-vis the targets set.

Fiscal Deficit, Revenue Deficit and Public Debt are the main fiscal indicators for evaluating the fiscal position of the Government. West Bengal Fiscal Responsibility and Budget Management (FRBM) Act, 2010 prescribes that the State Government shall progressively reduce Revenue Deficit, Fiscal Deficit and Debt Stock to specified targets by the financial year 2014-15.

The trends of the above fiscal indicators in comparison to GSDP are detailed in the following tables:-

Trend of Fiscal Variables

(Table-1)

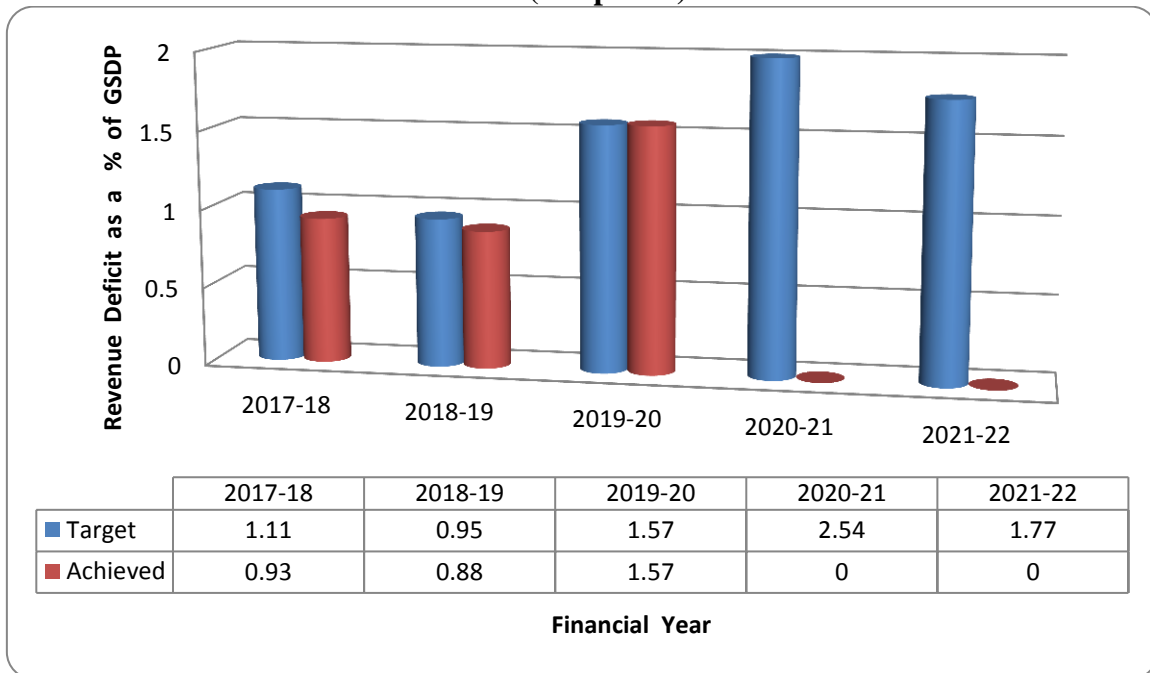
(Rs in Crore)

Financial Year	Rs in Crore	Revenue Deficit as a % of GSDP		Rs in Crore	Fiscal Deficit as a % of GSDP		Rs in Crore	Debt as a % of GSDP	
	Revenue Deficit	Target	Achievement	Fiscal Deficit (Actual)	Target	Achievement	Debt (Actual)	Target	Achievement
2014-15	17,137.40 (Actual)	0.00	2.13	27,345.30	1.87	3.41	2,77,579.15	33.73	34.66
2015-16	9,095.06 (Actual)	0.00	0.87	20,890.69	1.74	2.01	3,06,042.57	32.61	29.43
2016-17	16,085.11 (Actual)	0.00	1.29	25,385.40	1.96	2.03	3,37,682.47	33.72	26.99
2017-18	9,806.98 (Actual)	1.11	0.93	28,930.90	3.00	2.74	3,60,961.05	36.77	34.18
2018-19	10,398.66 (Actual)	0.95	0.88	33,485.55	2.27	2.84	3,93,299.69	37.63	33.40
2019-20	19,660.91 (Actual)	1.57	1.57	36831.06	2.07	2.94	4,33,475.02	32.86	34.57
2020-21	34,345.01 (RE)	2.54 (RE)	*	52,350.00 (RE)	3.86 (RE)	*	4,81,398.83 (RE)	35.54 (RE)	*
2021-22	26,755.26 (BE)	1.77 (BE)	*	60,863.97 (BE)	4.03 (BE)	*	5,35,833.81 (BE)	35.47 (BE)	*

Note:

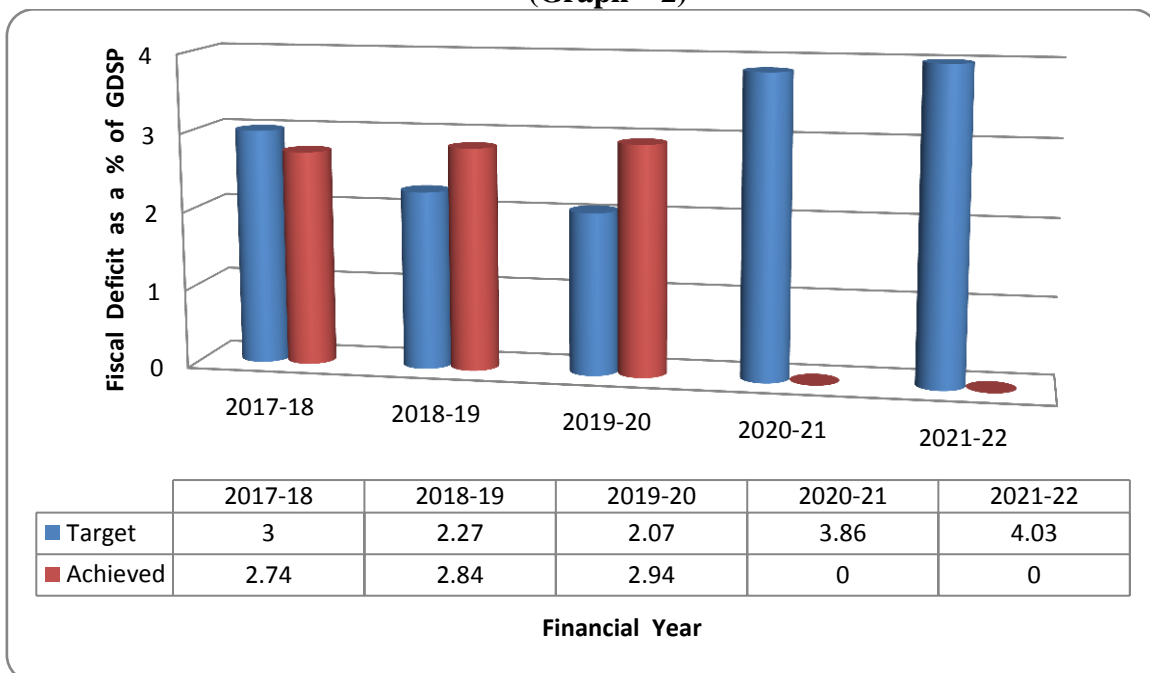
- (1) The targets mentioned above are as per Medium Term Fiscal Policy Statement for the respective financial year except for 2017-18 which were taken from MTFPS of 2018-19 and target of revenue deficit as a % of GSDP for the year 2019-20 from MTFPS of 2021-22.
- (2) (*) Actual Revenue Deficit, Fiscal Deficit and position of Debt for 2020-21 and 2021-22 are awaited.

**Trend of Revenue Deficit for the last five years
(Graph – 1)**



Note: Achievement figures for 2020-21 and 2021-22 are awaited

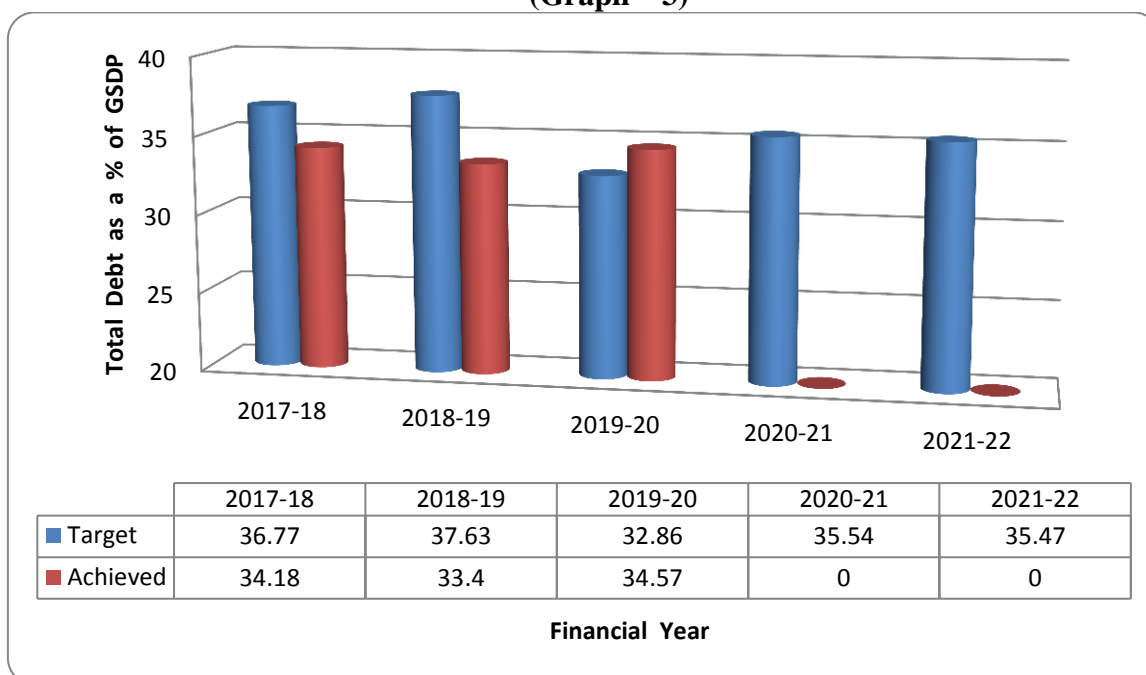
**Trend of Fiscal Deficit for the last five years
(Graph – 2)**



Note: Achievement figures for 2020-21 and 2021-22 are awaited

Trend of Debt (Public Debt and Other Liabilities)

(Graph – 3)



Note: Achievement figures for 2020-21 and 2021-22 are awaited

1.3 Disclosures required as per FRBM Act

FRBM Act stipulates that at the time of presentation of the budget, State Government shall make disclosures on the following:

- i) a statement of select indicators of fiscal situation;
- ii) a statement on components of State Government liabilities and interest cost of borrowings/mobilization of deposits;
- iii) a statement on guarantees given by the State Government;
- iv) a statement on the Guarantee Redemption Fund;
- v) a statement on claims and commitments made by the State Government on revenue demands raised but not realized;
- vi) a statement on liability in respect of major works and contracts, committed liabilities in respect of land acquisition charges and claims on the State Government in respect of unpaid bills on works and supplies;
- vii) a statement on the Consolidated Sinking Fund;
- vii) a statement of assets;
- viii) losses incurred in providing public goods and services.

No disclosure has, however, been made in respect of Statement of Assets, Major Works and Contracts, Committed Liabilities in respect of Land acquisition charges, claims in respect of unpaid bills on works and supplies, off-budget borrowings, interest cost of borrowings / mobilization of deposits and losses incurred in providing public goods and services in the Medium Term Fiscal Policy Statement & Fiscal Policy Strategy Statement for 2021-22.

CHAPTER –III

HIGHLIGHTS OF BUDGET ESTIMATES OF 2021-22

Summary of Receipts and Disbursements for 2021-22 in comparison to 2020-21

(Table -2)

Summary of Estimated Receipt: 2021-22

(Rs in Crore)

Description	Actual 2019-20	Budget Estimate 2020-21	Revised Estimate 2020-21	Budget Estimated 2021-22	Excess / Deficit over RE of 2020-21 (Col. 5-4)
1	2	3	4	5	6
State Tax Revenue	60,669.37	70,807.00	59,886.59	75,415.74	15,529.15
Non Tax Revenue	3,212.90	4,266.00	2,466.31	4,611.73	2,145.42
State Share of Union Taxes and Duties	48,048.40	65,835.00	44,737.01	50,070.29	5,333.28
Grants-in-aid from Central Government	30,983.54	38,490.00	38,881.09	56,583.50	17,702.41
Total : A. Revenue Receipts	1,42,914.21	1,79,398.00	1,45,971.00	1,86,681.26	40,710.26
Market Loans	56,992.00	48,734.00	56,000.00	73,603.00	17,603.00
Loan and Advances from the Central Government	2,017.05	2,924.00	6,176.00	10,067.40	3,891.40
Loan Recoveries	66.67	507.00	165.61	139.32	-26.29
Loans from Other Sources	829.83	1,807.00	1,502.52	2,002.52	500.00
Other Receipts	1,530.76	-3,699.00	7,016.02	6,229.69	-786.33
Total: B Capital Receipts	61,436.31	50,273.00	70,860.15	92,041.93	21,181.78
Total Receipts: Consolidated fund (A+B)	2,04,350.52	2,29,671.00	2,16,831.15	2,78,723.19	61,892.04

Source: Statement- I of Budget Publication No. 9 for 2021-22

(Table-3)

Summary of Estimated Expenditure: 2021-22

(Rs in Crore)

Description	Actual 2019-20	Budget Estimate 2020-21	Revised Estimate 2020-21	Budget Estimated 2021-22	Excess / Deficit (-) over RE of 2020-21 (Col. 5-4)
1	2	3	4	5	6
Revenue					
General Services	61,931.31	68,740.00	67,435.56	69,315.80	1,880.24
Social Services	73,089.34	76,204.00	82,526.01	1,07,494.74	24,968.73
Economic Services	27,104.74	33,908.00	29,844.48	36,096.54	6,252.06
Grants-in-aid and Contribution (Shown as Other Expenditure)	449.73	546.00	509.96	529.43	19.47
Total: A. Revenue Expenditure	1,62,575.12	1,79,398.00	1,80,316.01	2,13,436.51	33,120.50
Capital					
General Services	748.10	1,427.00	537.17	1,500.48	963.31
Social Services	5,439.16	11,489.00	5,479.47	12,818.13	7,338.66
Economic Services	9,783.25	18,131.00	8,501.46	18,455.59	9,954.13
Total: B. Capital expenditure	15,970.51	31,047.00	14,518.10	32,774.20	18,256.10
Internal Debt of the State Government	23,422.16	17,228.83	17,189.98	29,894.99	12,705.01
Repayment of Loans to Central Govt. and others	1,131.06	1,060.17	1,137.48	1,147.66	10.18
Loans and Advances	1,266.31	943.00	3,652.49	1,473.83	(-),2,178.66
Total: C. Internal Debt, Loans and Advance	25,819.53	19,232.00	21,979.95	32,516.48	10,536.53
Grand Total (A+B+C) Consolidated Fund	2,04,365.16	2,29,677.00	2,16,814.06	2,78,727.19	61,913.13

Source: Statement-I, IV & V of Budget Publication No. 9 of 2021-22

3.1 Revenue Expenditure

Revenue Expenditure for 2021-22 has been estimated as Rs **2,13,436.51** crore representing **76.57** per cent of total budgeted expenditure for the year. Revenue Expenditure is estimated

to increase by Rs **33,120.50** crore during 2021-22 compared to the Revised Estimate of 2020-21.

3.2 Capital Expenditure

Capital expenditure for 2021-22 has been estimated as Rs **32,774.20** crore (excluding expenditure on Public Debt and Loans) representing **11.76** per cent of the total budget estimate. Capital Expenditure is estimated to increase by Rs **18,256.10** crore during 2021-22 compared to the Revised Estimate of 2020-21.

3.3 Expenditure on Debt Heads (Public Debt and Loans)

Expenditure on Debt Heads for 2021-22 has been estimated as Rs **32,516.48** crore representing **11.66** per cent of the total budget estimate. Expenditure on Debt Heads is estimated to increase by Rs **10,536.53** crore during 2021-22 compared to the Revised Estimate of 2020-21.

CHAPTER –IV

REVIEW OF DIFFERENT DEMANDS FOR GRANTS, RECEIPTS & PUBLIC ACCOUNT

4.1 In the Annual Financial Statement (Budget) estimates of expenditure from the Consolidated Fund for 2021-22, are divided in 58 functional grants or demands which are required to be voted by the Legislative Assembly in pursuance of article 203 of the Constitution. Besides the expenditure the Budget statements are also prepared for estimated receipts and transactions appears in Public Account for which Legislative authorization are not required.

4.2 Review of Demands

A review of few selected Demands, both from Revenue and Capital account has been taken up to assess observance of the various rules/provisions of the Government Accounting Rule, 1990 and List of Major and Minor heads of Accounts (LMMHA) of Union and States in preparation of Detailed Demand for Grant

4.3 Demand no. 24: Health & Family Welfare department (Total Budgetary outlay: Rs 16,368.38 crore)

Demand no. 24 pertaining to Health & Family Welfare department appears in budget Publication no. 16 comprises of budget provision of 4.61 per cent of gross expenditure of the State Government during 2021-22. On scrutiny of the Demand following observations with reference to the provisions of List of Major and Minor Heads of Accounts (LMMHA) of Union and States, The Government accounting Rule, 1990, West Bengal Financial Rules, 1979, West Bengal Budget Manual and Indian Government Accounting Standard are made.

(Table – 4)

Sl. No.	Classification of Heads of Accounts as per Demand No. 24	Budget Provision (Rs)	Observation on scrutiny of Demand
1	2210-01-001-003-13-Office expenses-03-Maintenance/ POL for Office vehicles	1,70,30,000	The sub-head 003 denotes 'Organisation for maintenance, replacement and repair of Vehicles and Ambulances' having provision of P.O.L. under detailed head 13-03 for office vehicles only. Though the organisation maintains Ambulances, no provision for its P.O.L. under detailed head 24 is made as per appendix-H of Budget publication no. 10.

Sl. No.	Classification of Heads of Accounts as per Demand No. 24	Budget Provision (Rs)	Observation on scrutiny of Demand
2	2210-01-104-001-Medical Stores Depots-21-Materials and Supplies/Stores and Equipments	94,62,31,000	<p>Note (2) below major head 2210 in LMMHA stipulates that Minor head 104-Medical Stores Depots will record expenditure on medicines, drugs, medical instruments and equipment etc., if they charge for the supplies made to hospitals, dispensaries etc. Otherwise the transactions on account of the purchase of medicines etc. may be recorded under the minor head '110-Hospital and Dispensaries'.</p> <p>Since the Central Medical Stores of the department is only engaged in inviting tender, section and enlistment of vendor, fixation of rate schedule in respect of drugs, chemicals, hospital consumables, equipments, oxygen etc. and is not responsible of procurement of above items the budget provision for drugs, chemical, consumable equipment, oxygen made under minor head '104 Medical Stores Depots' may not be appropriate, instead minor head '110-Hospital and Dispensaries' would be the correct classification considering the activity of the CMS.</p>
3	2210-01-110-001-Kolkata Hospitals and Dispensaries	205,90,27,000	<p>As per Note (1) below major head '2210-Medical and Public Health' in LMMHA each major hospital may, if considered necessary, be treated as a separate sub head under this minor head. This provision is not followed in respect of Sub-head '001-Kolkata Hospitals and Dispensaries', '037- Establishment of Super Speciality Hospitals (Located in Urban Areas)'</p>
4	2210-01-110-037-Establishment of Super Speciality Hospitals (Located in Urban Areas)	95,73,14,000	
5	2210-01-110-018-Aid to Chittaranjan Cancer Hospital (State Share) (OTHER) [HF] (State share)	28,73,00,000	The matching Central assistance is not provided for in the Demand no. 24.

Sl. No.	Classification of Heads of Accounts as per Demand No. 24	Budget Provision (Rs)	Observation on scrutiny of Demand
6	2210-01-110-082-Govt. Medical College Hospitals	1544,94,38,000	<p>Indian Government Accounting Standard (IGAS) -4 recommends (para 7.9) maintenance of consistency in classification of items in Financial statements from one period to next unless a significant change in the nature of the operations of the entity being reported upon demonstrate that the change will result in more appropriate presentation of events or transactions.</p> <p>Though 18 sub-heads ('002, 003, 004, 005, 006, 012, 014, 024, 031, 032, 033, 034, 036, 038, 039, 040, 041 & 042) is available for provision of expenditure budget in respect of hospitals attached to 17 Medical and Teaching colleges, an omnibus sub-head like '082- Govt. Medical College Hospitals' was introduced in 2020-21 clubbing budget provisions of all 17 Medical Colleges into one sub-head.</p> <p>This change is neither due to change in operation of Medical college hospitals nor present appropriate transactions of each college. No disclosure for amendment of classification with corresponding amounts of the previous year (2019-20) is made.</p>
7	2210-01-110-020-State Illness Assistance Fund	14,28,13,000	Sub-head 020 is an Illness assistance fund therefore should be classified under minor head '200- Other health Scheme' instead of '110-Hopital and Dispensaries'.
8	2210-01-200-002-Special Programme under National Urban Health Mission (NUHM) (State Share) (OCASPS)	95,32,000	The matching Central assistance is not provided in the Demand.
9	2210-01-200-012-Training of Doctor, Nurses & Technicians under Strengthening the Social Protection System funded by World Bank (State Share) (EAP)	5,00,00,000	Para 3.1 of General Directions in LMMHA specifies uses of Minor head '003-Training' even where not specifically prescribed below the major/sub-major heads, wherever necessary instead of '200-Other Health schemes'
10	2210-01-200-011-Training of Doctor, Nurses & Technicians under Strengthening the Social	10,00,00,000	

Sl. No.	Classification of Heads of Accounts as per Demand No. 24	Budget Provision (Rs)	Observation on scrutiny of Demand
	Protection System funded by World Bank (Central Share) (EAP)		
11	2210-01-200-014-Training of Frontline Workers to manage Elderly Care under Strengthening the Social Protection System funded by World Bank (State Share) (EAP) [HF]	5,00,00,000	
12	2210-02-102-021-Government Homeopathic Medical College & Hospital	33,59,92,000	<p>Introduction of a new sub-head '021-Government Homeopathic Medical College & Hospital' from 2020-21 clubbing budget provisions of existing four sub-heads (003, 004, 005 & 006) representing four Homeopathic Medical College & Hospital in the state u/h '2210-02-102' into one sub-head is an instance of non maintenance of consistency in classification of items in Financial statements as recommended in IGAS-4 which states that change can be made only when there is change in nature of operation of entity which will result in more appropriate presentation of events or transactions.</p> <p>This change neither present appropriate transactions of each college nor any change in nature of operation of Government Homeopathic Medical College & Hospitals occurred. Further, no disclosure for amendment of classification with corresponding amounts of the previous year (2019-20) is made.</p>
13	2210-05-105-072-Govt. Medical College	896,67,98,000	<p>Despite existence of 18 sub-heads (001, 004, 005, 007, 008, 010, 011, 012, 027, 029, 031, 032, 035, 037, 038, 069, 070 and 071) under the head '2210-02-105' to record expenditure on medical schools, colleges imparting medical education, an omnibus new sub-head '072- Govt. Medical College' was operated in 2020-21 clubbing budget provision of all the aforesaid sub-heads in deviation of IGAS-4 recommendation discussed in the observation of Sl. no. 6 above</p>

Sl. No.	Classification of Heads of Accounts as per Demand No. 24	Budget Provision (Rs)	Observation on scrutiny of Demand
			No concurrence of Accountant General has been taken for operating this sub-head.
14	2210-05-105-066- Aids to Society for Health & Demographic Surveillance	2,70,00,000	Society is engaged in public health research and maintain data warehouse in health and demography. So grants to society have functional proximity to minor head '004-Health statistics and Evaluation' under sub-major head '80-General'.
15	2210-06-101-006-Kolkata Metropolitan Urban Health Organisation	12,93,60,000	The sub-head has close reference to the function '001- Direction and Administration' below the head '2210-06' as per Rule 29 of the Government Accounting Rule, 1990.
16	2210-06-101-052- Prevention & Control of COVID19 -31-02	1100,33,00,000	No concurrence of Accountant General has been taken for operating of this sub-head.
17	2210-06-101-009- Provision for Bio-Medical Waste Management	11,74,96,000	Bio-medical waste is generated in hospitals. So the provision for such expenditure should come under minor head '110-Hospital and Dispensaries' below the sub-major head '01 Urban Health Services-Allopathy' and '03 Rural Health Services-Allopathy'.
18	2210-06-113-Food Safety & Standards	80,00,000	As per the LMMHA Food Safety & Standards comes under minor head '102-Prevention of food adulteration'. The minor head '113-Public Health Publicity' used in the Demand is no where related to the scheme.
19	2210-06-789-009- Improvement of Urban Health Services	17,28,00,000	As in the LMMHA sub-major head '01' represents Urban Health Services-Allopathy, instead of sub-major head '06-Public Health' the scheme be operated under the classification '2210-01-789'.
20	2210-06-800-002- Improvement of Urban Health Services [HF]	91,50,00,000	Sub-major head '01 Urban Health Services-Allopathy' should be operated instead of sub-major head '06-Public Health' as per LMMHA.

Sl. No.	Classification of Heads of Accounts as per Demand No. 24	Budget Provision (Rs)	Observation on scrutiny of Demand
21	2210-06-800-006- Swasthya Sathi	1400,10,00,000	<p>Swasthya Sathi is basic health cover for each eligible family of the State. The entire premium of this health insurance scheme is borne by the State Government. Thus the scheme becomes a social security scheme.</p> <p>According to Note (4) below the major head '2235-Social Security and Welfare' the management expenditure of Life and other Insurance Schemes run by State Government comes under the minor head '110-Other Insurance Scheme' below the sub-major head '60-Other Social security and Welfare Programmes' under the major head 2235.</p> <p>As no specific minor head is available under major head 2210 to accommodate the scheme the department may either obtain approval of CGA for operating a new minor head under sub-major head 80-General or classify the scheme 'Swasthya Sathi' under the head 2235-60-110 as the same has closer reference to the programme of social security.</p> <p>Further, for opening of this sub-head '006-Swasthya Sathi' concurrence of this office was not obtained as required under Article 150 of the Constitution of India.</p>
22	2235-02-200-038- Pathbandhu	50,00,000	For opening of this sub-head '038-Pathbandhu' concurrence of this office was not obtained.
23	2251-00-090-002- Establishment West Bengal Health Recruitment Board-70- Deduct Recoveries	-1000	Though the administrative expenditure for 'Establishment of West Bengal Health Recruitment Board is booked under head '2051-00-103-002-(WBHRB)' the head Deduct Recovery of the same sub-head appears in the head 2251-00-090-002. According to para 3.10 of General Directions of LMMHA the Deduct recovery should come under same major head '2051' where the original expenditure is provided.
24	4210-01-110-016- National Mental Health Programme under Tertiary Care Programs(State	8,00,00,000	For opening of these sub-heads '016' &'018" concurrence of this office is awaited.

Sl. No.	Classification of Heads of Accounts as per Demand No. 24	Budget Provision (Rs)	Observation on scrutiny of Demand
	Share)		
25	4210-01-110-018- Capacity Building for Developing Trauma Care Facilities in Government Hospitals on National Highway under Tertiary Care Programs (State Share)	Nil	
26	4210-01-110-020- National Programme for Prevention & Management of Burn Injuries (NPPMBI) under Tertiary Care Programs (State Share)	Nil	
27	4210-01-110-017- Capacity Building for Developing Trauma Care Facilities in Government Hospitals on National Highway under Tertiary Care Programs (Central Share)	2,00,00,000	For opening of these sub-heads '020', '017' and '019' concurrence of this office is awaited as required under Article 150 of the constitution of India.
28	4210-01-110-019- National Programme for Prevention & Management of Burn Injuries (NPPMBI) under Tertiary Care Programs (Central Share)	2,00,00,000	
29	4210-01-800-021-Mental Hospitals	10,00,00,000	In terms of LMMHA the scheme may be operated under minor head '110-Hospital and Dispensaries' subordinate to '4210-01' instead of minor head '800-Other expenditure'
30	4210-01-800-038- Improvement of Homoeopathic Institution.	7,90,00,000	The scheme may be operated under minor head '102-Homeopathy' subordinate to '4210-03-Medical Education Training and Research' instead of minor head '800-Other expenditure' as per LMMHA
31	4210-01-800-039- Improvement of Ayurvedic Institution.	26,47,00,000	The scheme may be operated under minor head '101- Ayurveda' subordinate to '4210-03-Medical Education Training and Research' instead of minor head

Sl. No.	Classification of Heads of Accounts as per Demand No. 24	Budget Provision (Rs)	Observation on scrutiny of Demand
			'800-Other expenditure'
32	4210-06-200-003-Improvement of Public Health Laboratories. [HF	2,00,00,000	The sub-major head 'Public Health'; is existing in the LMMHA with code '04' and no such sub-major head '06' is available below major head "4210-Capital Outlay on Medical and Public Health" All the minor heads along with scheme heads under sub-major head '06' are required to shifted below suitable minor heads subordinate to major and sub-major head '4210- Capital Outlay on Medical and Public Health-04-Public Health'

4.4 Demand no. 32: Irrigation & Waterways department (Total Budgetary outlay: Rs 3,467.03 crore)

In review of the demand with respect to the provisions of List of Major and Minor Heads of Accounts of Union and States (LMMHA), Government Accounting Rule, 1990 and applicable Act/Rules and regulations, following irregularities in preparation of budget estimates are observed.

(Table - 5)

Sl. No.	Classification of Heads of Accounts as Demand no. 32.	Budget Provision (Rs)	Observation on scrutiny of Demand no. 32
1	2049-60-701-010-Interest on Capital Expenditure on Major Irrigation Schemes	3,00,000	As per Note (2) below major head '2700-Major Irrigation' interest expenditure on capital should be included under minor head '800-Other expenditure' below the sub-major head representing each Commercial and non-Commercial project instead of omnibus minor head 701-Miscellaneous under head '2049-60' since interest on capital charge to project to work out its operational cost..
2	2049-60-701-011- Interest on Capital Expenditure on Medium Irrigation Schemes	40,000	On the above analogy interest amount may be provided under head 2701-Medium Irrigation-00-800-Other Expenditure'.
3	2700-03-001-001-Direction & Administration-27-Minor Works/Maintenance	18,25,68,000	Separate Minor head '101-Maintenance and Repairs' is available Under Sub-major head '03-Damodar

Sl. No.	Classification of Heads of Accounts as Demand no. 32.	Budget Provision (Rs)	Observation on scrutiny of Demand no. 32	
			Valley project' for the purpose.	
4	2700-03-001-003- WB Major Irrigation & Flood Management Project (WBMIFMP) (EAP)	Nil	Despite non provision of budget for World bank and Asian Infrastructure Investment Bank funded externally aided WB Major Irrigation & Flood Management Project approved in 2020, with project cost of US\$ 413.80 million having State share of 30 per cent, in Demand no. 32 for 2021-22 though actual revenue expenditure was booked (U/h 2700-03-001-0030) during 2019-20. No explanatory note is furnished in this regard	
5	4700-03-001-004- WBMIFMP (State Share) (EAP)	Nil		
6	4700-03-001-003- WBMIFMP (Central Share) (EAP)	Nil		
7	4700-03-789-002- WBMIFMP (State Share) (EAP)	Nil		
8	4700-03-789-001- WBMIFMP (Central Share) (EAP)	Nil		
9	4700-03-796-002- WBMIFMP (State Share) (EAP)	Nil		
10	4700-03-796-001- WBMIFMP (Central Share) (EAP)	Nil		
11	2700-80-001-003- Consultancy Charge in Irrigation Sector	10,00,00,000		Minor head '001' may be replaced by '006-Consultancy' as per LMMHA.
12	2701-Medium Irrigation-03-Medium Irrigation (Commercial)	Nil		As per LMMHA each commercial and non-commercial project would be an sub-major head and minor head there under would be like 'Direction and Administration', 'Machinery & Equipment', 'Maintenance & Repair', 'Suspense' and 'Other Expenditure' However this principle is not followed in Demand no. 32 where each project has been classified as minor head instead of sub-major head and prescribed minor heads are used as sub-heads.
13	2701-Medium Irrigation-04-Medium Irrigation (Non-Commercial)	2,54,09,000		
14	2701-04-102-001-001- Direction and Administration -19-Maintenance	1,50,95,000	Separate Minor head '101' is available for Maintenance and Repairs in LMMHA.	
15	2701-04-105-001-Direction and Administration -19-Maintnanc & /27-Minor works	1,25,58,000 1,19,29,000	Separate Minor head '101' is available for Maintenance and Repairs	
16	2701-80-001-010- Work	28,00,00,000	According to Note (1) below major	

Sl. No.	Classification of Heads of Accounts as Demand no. 32.	Budget Provision (Rs)	Observation on scrutiny of Demand no. 32
	Charged Establishment Cost of I & W Department under Irrigation Sector		head 2701-Medium irrigation in LMMHA sub-head '010- Work Charged Establishment Cost of I & W Department under Irrigation Sector' comes under minor head '101-Maintenance & Repairs' below the sub-major head of each commercial and non-commercial projects. There is no provision in LMMHA to operate minor head 'Maintenance & Repairs' under the sub-major head '80-General'.
17	2711-01-001-Direction & Administration 002-Maintenance Expenditure in Flood Control Sector	143,80,00,000	The sub-head 002 should be classified under minor head '103-Civil works' as the same has close resemblance to the activity as per Rule 29 of government accounting Rule, 1990.
18	2711-01-001-003-Old liabilities due to rental compensation of derequisitioned land in Flood Control Sector	3,00,00,000	The sub-head bears the close reference to the programme minor head '050-Land'.
19	4711-01-103-007-Anti-erosion Schemes at different location in Sundarban areas, South 24-Parganas -53	50,00,00,000	Sub-major head '01-Flood control' is required to be replaced by sub-major head '02-Anti-sea Erosion Projects'
20	4711-01-103-455-Liabilities and land acquisition charges for schemes in Flood Control Sectors	6,00,00,000	Minor head '103-Civil Works' may be replaced by '050-Land' as it closely relates to the scheme.
21	4711-01-103-564-Schemes Under Flood Management Programme (FMP) (State Share) (AIBP) [IW]-53	60,20,00,000	For opening of these sub-heads concurrence of this office, as required under Article 150 of the Constitution of India, are awaited.
22	4711-01-103-586-River Management Activities and Works Related to Border Areas (RMBA) (State Share) (AIBP) [IW]-53	3,33,00,000	
23	4711-01-796-012-Schemes Under Flood Management Programme (FMP) (State Share) (AIBP) [IW]-53	3,57,00,000	
24	4711-01-796-013-Schemes Under Flood Management Programme (FMP) (Central Share) (AIBP) [IW]-53	3,57,00,000	
25	4711-03-103-297-Ghatal Master Plan, Midnapore. [IW]-53	100,00,00,000	

Sl. No.	Classification of Heads of Accounts as Demand no. 32.	Budget Provision (Rs)	Observation on scrutiny of Demand no. 32
26	4711-03-103-320- Special Infrastructure Projects [IW]-53-00	75,00,00,000	
27	4700-08-West Bengal Major Irrigation & Flood Management Project (WBMI&FMP)-001-Direction and Administration	491,45,90,000	<p>Direction under major head '4700-Capital Outlay on Major Irrigation' in LMMHA stipulates that each commercial and non commercial project will be denoted by sub-major head and minor head there under would be like 'Direction and Administration', 'Machinery & Equipment', 'Suspense' and 'Other Expenditure' which includes interest on capital and expenditure on extension and improvements.</p> <p>It is however, seen that this principle is not observed in making budget provision for World Bank funded scheme West Bengal Major Irrigation & Flood Management Project having subcomponents like establishment of MIS, Capacity strengthening of I&W department, modernisation of main, branch distributory and minor canals and flood management through structural measure in the project area..</p> <p>The scheme has been classified as sub-major head '08' and except 'Direction and Administration' no other specified minor heads as per LMMHA has been included in the Demand. Moreover, for the WBMI&FMP scheme provision of expenditure on modernisation of irrigation infrastructure and aquifer management are made under minor head '001-Direction and Administration' instead of under '800-Other expenditure' as per stipulation of LMMHA.</p>
28	4700-08-001- Direction and Administration-003- Flood Management under West Bengal Major Irrigation & Flood Management Project-53-Major Works	270,75,90,000	<p>Since the scheme objective is flood management by carrying out structural measure to reduce flooding in the project area the appropriate classification would be '4711-Capital Outlay on Flood Control Projects-01-Flood Control-103-Civil Works' as per LMMHA</p>

Sl. No.	Classification of Heads of Accounts as Demand no. 32.	Budget Provision (Rs)	Observation on scrutiny of Demand no. 32
29	4700-09-001-Direction and Administration-001- Dam Rehabilitation and Improvement Project (DRIP) –II (EAP)[IW]53/60	10,00,00,000 5,31,00,000	<p>As per LMMHA each commercial and non-commercial project would be a sub-major head and minor head there under would be like ‘Direction and Administration’, ‘Machinery & Equipment’, ‘Suspense’ and ‘Other Expenditure’ which includes interest on capital and expenditure on extension and improvements.</p> <p>However this principle is not followed in Demand no. 32 where schemes like World Bank funded Dam Rehabilitation and Improvement Project (DRIP) –II has been classified as sub-major head ‘09’ and except ‘Direction and Administration’ no other specified minor heads as per LMMHA has been included in the Demand.</p> <p>Further, in terms of Note below para 4.1 read with Note-1 below para 3.1 of the General Directions of LMMHA the minor head 001-Direction and Administration when required to be operated in Irrigation, Roads and Bridges, Public Health etc. divisions working on P.W.D. pattern will record expenditure on Designs, Architecture, stores control etc.’ for which distinct sub head may be opened. But for the DRIP-II scheme provision of expenditure on rehabilitation, improvements leading to extension of life of dams are made under minor head ‘001-Direction and Administration’ instead of under ‘800-Other expenditure’ as per stipulation of LMMHA.</p>
30	4701-04-101-098-Rastriya Krishi Vikash Yojana (RKVY) (State Share)	3,33,00,000	No such sub-major head ‘04’ and minor head ‘101’ exist in LMMHA.
31	4701-04-101-097-Rastriya Krishi Vikash Yojana (RKVY) (Central Share)	5,00,00,000	
32	2701-80-001-011-Computerisation of different offices of the I & W Directorate-77	4,00,00,000	Computerization is capital expenditure. Therefore should be classified in the capital section under the head ‘4701-80-General-001-Direction and

Sl. No.	Classification of Heads of Accounts as Demand no. 32.	Budget Provision (Rs)	Observation on scrutiny of Demand no. 32
			Administration..
33	2701-80-003- 003-In-Service Training for Technical & other staff, Seminars & Institutional Programme [IW]-31-02	2,00,000	For opening of this sub-heads concurrence of this office was not obtained.
34	2701-80-005-001- Other Survey Schemes [IW]-27-Maintenance	1,00,44,000	Detailed head 27-Maintenance does not consistent with the scheme head-'001- Other Survey Schemes'.

4.5 Review of Contingency Fund and Public Account (Budget Publication no. 5)

In following instances observations with respect to the provisions of List of Major and Minor Heads of Accounts of Union and States (LMMHA), Government Accounting Rule, 1990 and applicable Act/Rules and regulations, irregularities in preparation of budget estimates are enumerated.

(Table – 6)

Sl. No.	Classification of Heads of accounts as per B. P. No. 5	Budget Provision (Rs)	Observations on scrutiny of Budget Publication no. 5
1	8000-Contingency Fund	Nil	As per LMMHA each major head in the Consolidated fund (Revenue Expenditure, Capital Expenditure, Public Debt, Loans and Advances) as deem necessary will appear as minor head. However, in the Budget Publication No. 5 separate three digit was appended before the major heads code in contravention of the provision <i>ibid</i> .
2	8000-00-800-033-4701- Captal Outlay on Major and Medium Irrigation-10- Payments	Nil 1,39,43,000 (RE)	Though there are separate minor heads 430-4701- Capital Outlay on Major and Medium Irrigation and 433-4711 Capital Outlay on Flood Control Projects to meet emergent expenditure from Contingency Fund and recoupment thereof in respect of Capital outlay on Major and Minor Irrigation and Flood Control Projects, provisions are made under minor head 800-Other Expenditure for those same functions.
3	8000-00-800-034-4711- Captal Outlay on Flood Control Projects-10- Payments	Nil 4,49,79,000 (RE)	
4	8009-01-103- I.C.S. Provident Fund	Nil	Since the Minor head 103- I.C.S. Provident Fund is defunct continuation of the same in the Budget Publication need to be re-visited.

Sl. No.	Classification of Heads of accounts as per B. P. No. 5	Budget Provision (Rs)	Observations on scrutiny of Budget Publication no. 5
5	8011-00-105- State Government Insurance Fund	Nil	As either any estimates of receipts or provision for current year and expenditure of previous year are noticed under the minor head 105- State Government Insurance Fund in the Budget estimates of 2021-22 continuation of this minor head in Budget estimates need to be re-looked.
6	8011-00-107-State Government Employees Group Insurance Scheme	16,00,15,000 (Receipt) 3319,00,000 (Disbursement)	According to the Note -5 below the Major head 8011 in LMMHA the nomenclature of the minor head shall contain the name of the State. Hence the appropriate nomenclature of the Minor head would be “West Bengal State Government Employees’ Group Insurance Scheme” .
7	8115—Depreciation /Renewal Reserve Fund-103	Nil	Inclusion of Major head 8115— Depreciation /Renewal Reserve Fund in the Budget Publication-5 need to be reviewed as there is no estimated receipts and provision for current year as well as expenditure of previous year is noticed in the budget estimates.
8	8121-00-101- General and Other Reserve Funds of Govt. Commercial Departments/Undertakings	Nil	Since there is no estimated receipts and provision for current year and expenditure of previous year under these Minor heads continuation of the Minor head 101- General and Other Reserve Funds of Govt. Commercial Departments /Undertakings and 102- Development Fund for Agricultural Purposes in the Budget Publication inclusion of these minor heads need to be reviewed.
10	8121-00-102- Development Fund for Agricultural Purposes	Nil	
11	8121-00-123-State Disaster Response Fund	Nil	No such minor head exist in LMMHA. Therefore it is recommended to exclude this minor head from Budget Publication-5.
12	8121-00-129-005- Interest	1,10,00,000 (Disbursement)	According to the section 4 (5) of The Compensatory Afforestation Fund Act, 2016 State Compensatory Afforestation Fund is created as interest bearing fund under Public accounts. Purpose for which the Fund is to be utilised has been specified in the section 5 of the Act <i>ibid.</i> and there is no provision for interest payment from the fund. Instead as per the constitution of the Fund it would

Sl. No.	Classification of Heads of accounts as per B. P. No. 5	Budget Provision (Rs)	Observations on scrutiny of Budget Publication no. 5
			receive interest from the state government. Therefore the provision for interest disbursement under Sub-head 005 is contrary to the stipulation of the Act.
13	8222-Sinking Fund-02 Sinking Fund-Investment Account-101-Investment Account	Nil	According to the scheme for setting up Consolidated Sinking Fund of the State contribution to the Fund and interest earned from investment thereof were to be invested in GOI dated securities and are to remain intact until a substantial amount is built up. It is noticed that though estimated contribution and interest gain of Rs 1171 crore during 2021-22 was shown in Sinking Fund account under head 8222-01-101-001 (receipt) corresponding investment is not depicted under head 8222-02-101-001 (disbursement side) leaving an impression that no investment are to be made during the year contrary to the stipulation of the CSF scheme.
14	8223-Femine Relief Fund	Nil	After introduction of specific fund for Natural Calamity/ State Disaster Response the Major head 8223-Femine Relief Fund has become defunct. In view of this inclusion of this Major head in the Budget Publication -5.
15	8229-00-101- Development Funds for Education Purposes	Nil	Since these eleven Minor heads under Major head 8229-Development and Welfare Funds are not functional and no provisions for receipt and disbursement are made under these heads for years together continued inclusion of them in Budget Publication -5 may be re-considered.
16	8229-00-102- Development Funds for Medical and Public Health Purposes	Nil	
17	8229-00-103- Development Funds for Agricultural Purposes	Nil	
18	8229-00-104- Development funds for Animal Husbandry Purposes	Nil	
19	8229-00-105- Sugar Development Funds	Nil	
20	8229-00-106- Industrial Development Funds	Nil	

Sl. No.	Classification of Heads of accounts as per B. P. No. 5	Budget Provision (Rs)	Observations on scrutiny of Budget Publication no. 5
21	8229-00-107- Funds for Development of Milk Supply	Nil	
22	8229-00-108- Mining Areas Development Funds	Nil	
23	8229-00-109- Co-operative Development Funds	Nil	
24	8229-00-110- Electricity Development Funds	Nil	
25	8229-00-111- Capital Construction Funds-	Nil	
26	8235-00-117-001-West Bengal Guarantees Redemption Fund	100,00,00,000 (Receipt)	<p>For discharging the liability of the State government towards invocation of guarantees extended by it Guarantees Redemption Fund was created through annual contribution. According to RBI guidelines the Fund remains invested in dated government securities till withdrawal is allowed for redemption of invoked guarantees to be paid the Government.</p> <p>However, in Budget Publication -5 against the previous and current year's contributions in the Fund no investment was shown in the disbursement side of the Public account under head 8235-00-120- Guarantee Redemption Fund – Investment Account.</p>
27	8336-00-103-State Compensatory Afforestation Deposit	Nil	In opening of different sub-heads under the Minor head 103- State Compensatory Afforestation Deposit the guidelines as per Note (3) below Major head 8336 in LMMHA are not followed fully.
28	8342-00-113-002- Deposit of Building and other Construction Workers Welfare Fund	143,00,00,000 (Receipt)	<p>As per West Bengal Budget Manual income derived from cess imposed by law is to be credited to the Consolidated Fund.</p> <p>Neither the Building and Other Construction Workers' Welfare Cess Act, 1996 prescribes the accounting procedure to be followed as per prevalent accounting principle nor the State Government gave cognizance to the directives stated in the Manual and changed the accounting procedures</p>

Sl. No.	Classification of Heads of accounts as per B. P. No. 5	Budget Provision (Rs)	Observations on scrutiny of Budget Publication no. 5
			through administrative orders (May 2015 & August 2019). Consequently cess receipts under Building and Other Construction Workers' Welfare Cess Act, 1996 was not shown in the Revenue receipt heads under major head '0230-Labour and Employment' in Budget publication no. 4.
29	8443-00-104-Civil Court Deposit-001-Courts Deposit	96,44,00,000 (Receipts) 25,00,00,000 (Disbursement)	Note 4 below major head '8443-Civil Deposit' in LMMHA stipulates that under Civil Court Deposits, Supreme Court, High Courts and Small Causes Courts may be distinguished separately. But in Budget publication -5 provisions of receipt and disbursement for High Court deposits are not shown distinctly.
30	8443-00-104-Civil Court Deposit-004-Workmen Compensation	23,29,00,000 (Receipt) 21,00,00,000 (Disbursement)	In terms of section 8 of Workmen Compensation Act 1923 compensation in respect of injuries of an employee resulted in death shall be deposited with the Commissioner appointed under the Act. Therefore the Workmen Compensation deposit, not being a court deposit, should be classified under the head 8443-00-116- Deposits under various Central and State Acts with sub-head 'Deposit under section 8 of Employees Compensation Act 1923' in terms of Note -9 below the major head 8443 of LMMHA.
31	8443-00-106-006-PL Account of other Officer	420,00,00,000 (Receipt) 95,00,00,000 (Disbursement)	The PL Account in favour of Director (Supply & Account), Refugee Relief & Rehabilitation directorate has been continuing since long under the omnibus head 8443-00-106-006-PL Account of other Officers against which approval was obtained up to 2017-18). Finance Department was requested to consider closing the PL account and opening a deposit account instead. No further approval for continuation of the PL account under '8443-00-106-006' or '8443-00-106-017' has been granted by this office since 2018-19 However, it is noticed that both the Heads of Account are appearing in BP-5 of 2021-22.

Sl. No.	Classification of Heads of accounts as per B. P. No. 5	Budget Provision (Rs)	Observations on scrutiny of Budget Publication no. 5
32	8443-00-106-017-Director (Supply & Account), Refugee Relief & Rehabilitation directorate	Nil	
33	8443-00-106-014-CEO, Nandan	Nil	As per Budget Publications, this sub-head account has remained inoperative since 2014-2015. However, the head of account has continued to be exhibited in the BP-5 of 2021-22
34	8443-00-106-019-Director of WBREDA	29,12,00,000 (Receipt) 26,50,00,000 (Disbursement)	Approval for opening and operating the PL Account was accorded by this office vide letter No. AM-I/3-37/XV/797 dated 22.12.2016. Since then no further renewal has been taken from this office.
35	8443-00-116-002-Deposits under West Bengal Motor Transport Workers' Welfare Cess Act, 2010	40,00,00,000 (Receipt)	In departure from the stipulation of West Bengal Budget Manual on income derived from cess imposed by law to be credited to the Consolidated Fund, State Government changed the accounting procedures through administrative orders (June 2014 followed by September 2016) for depositing cess collected under West Bengal Motor Transport Workers' Welfare Cess Act, 2010 into the Public Account under head 8443-00-116-002-Deposits under West Bengal Motor Transport Workers' welfare Cess Act, 2010. Consequently cess receipts under the Act <i>ibid</i> were not shown in the Revenue receipt heads under '0041-Taxes on Vehicles' in Budget publication no. 4.
36	8443-00-116-006- Deposit of West Bengal Building and other Construction Workers' Welfare Cess	2,50,00,000 (Receipt) 2,20,000 (Disbursement)	Since the interest bearing Deposit under head 8342-00-113-002 is operated for cess collected under the Building and Other Construction Workers' Welfare Cess Act, 1996 as per Government order no. 4519-F(Y) dated 7 August 2019, inclusion of the same sub-head under non interest bearing deposit head under 8443-00-116-006 need to be re-checked.

Sl. No.	Classification of Heads of accounts as per B. P. No. 5	Budget Provision (Rs)	Observations on scrutiny of Budget Publication no. 5
37	8448-00-120-031-Primary Education Fund	7,25,00,000 (Receipt & Disbursement)	The objective of these 10 Funds are to promote the cause of education and hence should be classified under the minor head '110-Education Fund' below the major head '8448-Deposits of Local Funds' keeping in view of closer reference to the programme, activity of the Government in compliance to Rule 29 of the Government Accounting Rule, 1990.
38	8448-00-120-108-West Bengal University of Animal and Fishery Sciences	2,20,00,000 (Receipt) 1,10,00,000 (Disbursement)	
39	8448-00-120-111-West Bengal State Council of Higher Education	Nil	
40	8448-0-120-126-State Council Of Educational Research And Training	1,25,00,000 (Receipt & Disbursement)	
41	8448-00-120-127-West Bengal Council of Higher Secondary Education	1,00,00,000 (Receipt & Disbursement)	
42	8448-00-120-145-West Bengal State Council of Technical & Vocational Education & Skill Development	Nil	
43	8448-00-120-146-West Bengal Joint entrance Examination Board	Nil	
44	8448-00-120-147-West Bengal State Council of science and Technology	Nil	
45	8448-00-120-149-Bidhan Chandra Krishi Visyavidyalaya	Nil	
46	8448-00-120-150-Paschim Banga Samagra Shiksha Mission	Nil	
47	8448-00-120-098-West Bengal Swasthya Sathi Samiti	490,00,00,000 (Receipt) 425,00,00,000 (Disbursement)	As per provision of rule 29 of the Government Accounting Rule, 1990 these three Funds under sub-head 098, 124, 125 and 130 deal with health related matter and therefore may be classified under the minor head '111-Medical and Charitable Fund' below the major head '8448-Deposits of Local Funds' .
48	8448-00-120-124-West Bengal State Health & Family Welfare Samiti	640,00,00,000 (Receipt) 250,00,00,000 (Disbursement)	
49	8448-00-120-130-West	16,30,00,000	

Sl. No.	Classification of Heads of accounts as per B. P. No. 5	Budget Provision (Rs)	Observations on scrutiny of Budget Publication no. 5
	Bengal State Illness Assistance Fund	(Receipt) 13,00,00,000 (Disbursement)	
50	8448-00-120-125-Society for Health and Demographic Surveillance	12,00,000 (Receipt & Disbursement)	
51	8449-00-120-001- Deposit of Government Companies and Corporations	5515,00,00,000 (Receipt) 6270,00,00,000 (Disbursement)	The sub-head '001- Deposit of Government Companies and Corporations' comprises of 71% and 74% of total receipt and disbursement estimates respectively of the minor head '120- Miscellaneous Deposit' below the major head '8449-Other Deposit'. Though there are 37 other sub-heads under this minor head, three-fourth of the total estimated provision in an omnibus sub-head like 001- Deposit of Government Companies and Corporations' shows opaqueness in budgeting.

4.6 Review of estimates of Receipts under Consolidated Fund (Budget Publication no. 4)

On scrutiny of the Budget Publication no. 4 following observations with reference to the provisions of List of Major and Minor Heads of Accounts (LMMHA) of Union and States, The Government accounting Rule, 1990, West Bengal Financial Rules, 1979 and West Bengal Budget Manual regarding classification Receipt estimates are made.

(Table – 7)

Sl. No.	Classification of Heads of Accounts as per Demand No./B.P.No.	Budget Provision (Rs)	Observation on scrutiny of Budget Publication no. 4
1	0006-00-101-002-Deduct Refunds	-492,12,00,000	All the Detailed heads specified in Notes (3) below the major head '0006-State Goods and Services Tax' as mentioned LMMHA are not included in the Budget Publication no. 4 under the Sub-Head '002-Deduct Refunds' below Minor Head '101-Tax'.
2	0006-State Goods and service Tax		Minor head '109-Sale proceeds of confiscated Goods' which is divided into two sub-heads viz. 'Sale proceeds of confiscated Goods' 'Fees, Fines and Penalties' is not include in the Budget

Sl. No.	Classification of Heads of Accounts as per Demand No./B.P.No.	Budget Provision (Rs)	Observation on scrutiny of Budget Publication no. 4
			Publication no. 4 as per provision of LMMHA.
3	0008 - Integrated Goods and Services Tax (IGST)-500- Receipts Awaiting Transfer To Other Minor Heads	Nil	In terms of Article 269A (1) of the Constitution of India and as prescribed in IGST Act IGST, a levy on inter-state supplies and import / export of goods and services, is levied and initially collected by the Government of India under Major Head 0008 in Consolidated Fund of India and then once taxpayer uses this as Input Tax Credit to pay CGST / SGST / UTGST on further supply (referred to as ITC cross utilisation), the amount is transferred from IGST to relevant head of account viz. CGST / UTGST under Consolidated Fund of India or to SGST head of State Government concerned.
4	0008 - Integrated Goods and Services Tax (IGST)-901-Share of Net Proceeds Assigned to States	Nil	Thus, the major head 0008-IGST and all minor heads below it may not appear in the State Budget and be removed from Budget Publication no.4.
5	0029-00-800-Other Receipts-001-Receipts in connection with Survey and Settlement operations-14-Service Fees	19,20,000	Minor Head '106 Receipts on account of Survey and Settlement Operations' may be taken into account instead of Minor Head ' 800-Other Receipts '
6	0029-00-800-002- Recoveries on account of Land acquisition Establishment	11,000	Budget provision (Rs 10,000) was made on similar sub-head under '0029-00-800-025-Recoveries on account of land acquisition Establishment' led to multiplication of sub-head in contravention of the provision para 1.1 of the General Directions in LMMHA.
7	0029-00-104-Receipts from Management of Ex-Zamindary Estates-002-Collection of Royalties from Mines and Minerals	564,00,00,000	The sub-head '002-Collection of Royalties from Mines and Minerals' does not bear any proximity to minor head '104-Receipts from Management of Ex-Zamindary Estates'. Instead the appropriate major and minor heads like '0802-Petroleum-103-Royalties', '0803-Coal and lignite-101-Coal concession fees and royalties' and '0853-Non-ferrous Mining and Metallurgical Industries-102-Mineral concession fees, rents and royalties' be

Sl. No.	Classification of Heads of Accounts as per Demand No./B.P.No.	Budget Provision (Rs)	Observation on scrutiny of Budget Publication no. 4
			used.
8	0029-00-800-001-Receipts in connection with Survey and Settlement operations	19,20,000	As per LMMHA correct minor head would be '106-Receipts in connection with Survey and Settlement operations'.
9	0030-02-800-Other Receipts-001-Other Items	1,90,10,000	Budget provision (Rs 2,000) was made on similar sub-head under '0030-02-800-Other Receipts-002-Other Items'.
10	0032-60-901-Share of net proceeds assigned to states	Nil	Sub-major head code "60" which is depicted in Budget Publication below Major head "0032-Taxes on Wealth", is not exist in LMMHA.
11	0039-00-101-Country Spirits-001-Country Spirits	5605,42,00,000 3,000	Repetition of same scheme head under '0039-00-101-Country Spirits-002-Country Spirits' breaching the provision para 1.1 of the General Directions in LMMHA.
12	0041-00-800-002-Receipts from Motor Vehicles Border Check Post	1,33,00,000	Budget provision (Rs 2,28,00,000) was made on similar sub-head under '0041-00-800-003-Receipts from Motor Vehicles Border Check Post'
13	0042-00-106-002-Refund Under the Minor Head - 106	-10,000	As per para 2.2 of the General Directions in LMMHA major/sub-major heads falling under the sector A. "Tax Revenue", the head " Deduct-Refunds " should however be opened as a distinct sub-head below the appropriate minor heads so that the net collection of each tax/duty is readily ascertainable from the accounts.
14	0042-00-106-004-Tax collected under the West Bengal Tax on Entry of goods into Local Areas Act., 2012- 20-Refund	-1,00,000	However, under minor head 106 one sub-head '002-Refund Under the Minor Head -106' and another detailed head 20-Refund under sub-head 004-Tax collected under the West Bengal Tax on Entry of goods into Local Areas Act., 2012 is operated.
15	0045-00-101-Entertainment Tax - Seven Nos. Sub-heads existing in the B.P. below the classification tier	7,20,70,000	As per the notes (1) below Major Head " 0045 Other Taxes and Duties on Commodities and Services " of LMMHA the minor head "101-Entertainment Tax" will be divided into the following sub-heads: (a)Tax Collections (b) Other Receipts (c) Deduct-Refunds
16	0045-00-102-Betting Tax	1,000	As per the notes (1) below Major Head

Sl. No.	Classification of Heads of Accounts as per Demand No./B.P.No.	Budget Provision (Rs)	Observation on scrutiny of Budget Publication no. 4
	001-Collection from Totalisator		“0045 Other Taxes and Duties on Commodities and Services” of LMMHA the minor head “102-Betting Tax” will be divided into the following sub-heads: (a) Tax Collections (b) Other Receipts (c) Deduct-Refunds. This principle is not observed in Budget publication no. 4
17	0045-00-102-Betting Tax- 002-Collection from Book Makers	12,00,000	
18	0049-04-190-064-Interest on Debentures of Co-operative Agriculture and Rural Development Banks	16,02,000	Interest from co-operative sector comes under minor head 105-Interest from co-operative societies.
19	0551-Hill Areas-60-822-001-Cinchona Plantation		The appropriate classification may be 0407-Plantations-60-822-Cinchona-001-Cinchona Plantation -
20	0055-00-101-003-Other Governments	12,95,13,000 4,000	0055-00-101-006-Other Governments (Repetition of same scheme)
21	0055-00-105-Receipts of state Head-quarters Police-001-Police Supplied to Private Persons		Appropriate minor head would be 102-Police supplied to other parties
	0055-00-105-Receipts of state Head-quarters Police-004- Fees, Fines and for Forfeitures		The correct minor head would be 103-Fees, Fines and Forfeitures
22	0056-00-101-Service and Service Fees	1,96,000 Nil	As per LMMHA Minor Head “501” below the Major Head “0056” stands for ‘Services and Service Fees’. Instead of Minor Head ‘101’, which is not existing in LMMHA, appropriate Minor Head “501” with scheme head “001-Collection under Jail Services” may therefore be operated.
23	0070-02-102-Fees, Fine and Forfeiture-001-Receipts on a/c of fees etc.	5,08,000 67,45,000	Minor Head “102” does not exist in the LMMHA below “0070-02”. Therefore, as per appropriate Minor Head “104-Fees, Fines and Forfeitures” available in LMMHA may be operated.
24	0070-60-103-001-Miscellaneous Receipt under Explosive Act	3,49,000	As per the note 6 below the major head “0070 Other Administrative Services” this minor head will be divided into two sub-heads (a) Collections by District authorities (b) Other Collections. In the Budget Publication it is found not at per.

Sl. No.	Classification of Heads of Accounts as per Demand No./B.P.No.	Budget Provision (Rs)	Observation on scrutiny of Budget Publication no. 4
25	0070-60-106-Civil Defence-004-Other items	7,35,000	Repetition of same scheme under head 0070-60-106-Civil Defence-006-Other items with estimated receipts of Rs 24,000 appears in Budget Publication no.-4.
26	0070-60-107-Passport and Visa fees	88,000	Since minor head '107' against sub-major head '60' does not exist in LMMHA the budget estimates under this minor head may be included under relevant minor head for '116-Passport Fees' and or '117- Visa Fees'.
27	0070-60-118-Receipts under Right to Information Act, 2005	Nil	The Minor head '118' is related with Receipts under RTI Act, 2005, is not incorporated in the B.P.-4 leaving the possibility of misclassification of receipts realized under RTI Act, 2005.
28	0070-60-800-006-Recoveries in respect of W B N V F	4,32,000	The scheme head 'Recoveries in respect of W B N V F' may be opened under '0070-60-106-Civil Defence' instead of minor head '800-Other Expenditure'.
29	0070-60-800-003-Leave salary Contribution of Officers Lent foreign Services	23,91,000	According to Note (1) below Major head '0071- Contributions and Recoveries towards Pension and Other Retirement Benefits' in LMMHA when recoveries representing leave contribution levied separately the same are to be credited to the receipt head corresponding to the functional major head to which the establishment wherefrom the officers lent to Foreign service relates or where there is no corresponding receipt head under the minor head 'Other Receipts' in the residuary receipt major head under the respective sectors.
30	0070-60-800-011-Leaves contribution of officers lent to Foreign Service	29,000	Thus, operation of two similar sub-heads '003' and '011' for accounting of recoveries of Leave salary contributions of officers lent to foreign service without linking them to the establishment for which no corresponding separate receipt head is available is against the provision of Note (10) below the major head 0070 in LMMHA.
31	0075-00-800-Other Receipts	224,75,56,000	As per the note 1 below the major head '0075 Miscellaneous General Services' in LMMHA subheads are not opened under minor head '800-Other receipts' in

Sl. No.	Classification of Heads of Accounts as per Demand No./B.P.No.	Budget Provision (Rs)	Observation on scrutiny of Budget Publication no. 4
			B.P.-4.
32	0202-01-101-Elementary Education-001-Collection from Elementary Education-15-Tuition Fees and-16-Other Fees 0202-01-101-002-Other Receipts-15-Tuition Fees 0202-01-101-003-Tuition and Other Fees-15 - Tuition Fees and 16-Other Fees	44,56,000 4,97,000 72,85,000 4,03,000 5,16,000	The object of three sub-heads viz. '001', '002' and '003' below the head 0202-01-101 is collection of Tuition and other fees for which operating of three sub-heads with identical objective lacked justification and need to be amalgamated into one sub-head.
33	0202-01-102-001-Collection from Secondary Education	64,45,000	Repetition of same scheme under 0202-01-102-004-Collection from Secondary Education with estimated receipts of Rs 36,000 is included in B.P.-4.
34	0202-01-103-003-Collection from Non-Government Colleges	34,97,74,000	Repetition of same scheme under 0202-01-103-006- Collection from Non-Government Colleges with estimated receipts of Rs 57,13,000 is included in B.P.-4.
35	0210-01-800-006-Collection from Other Sources	57,37,000	Repetition of same scheme under 0210-01-800-015-Collection from Other Sources with estimated receipts of Rs 61,73,000 is included in B.P.-4.
36	0210-04-101-Services and Service Fees	30,30,000	The minor head '101' is not available below major and sub-major head "0210-04" in the LMMHA. As per LMMHA 'Services and Service Fees' is existing under the minor head "501" below the major and sub-major head "0210-04"; which is already existing in the B.P.-4. This led to misclassification receipts on account of 'Services and Service Fees'.
37	0216-01-107-Police Housing-001-Police Housing	44,93,000	The scheme 'Police Housing' under the head 0216-01-700-Other Housing-001-Police Housing with estimated receipts of Rs 2,82,000 is being duplicated under different minor heads '700- Other Housing', and may be operated under the minor head '107-Police Housing'
38	0216-02-105-'Receipts from Rental Housing Scheme'	3,77,57,000	According to the LMMHA the nomenclature of the minor head '105' below major and sub-major head '0216-02' is 'Receipts under The Real Estate

Sl. No.	Classification of Heads of Accounts as per Demand No./B.P.No.	Budget Provision (Rs)	Observation on scrutiny of Budget Publication no. 4
			(Regulation and Development) Act, 2016' For booking of recurring and substantial receipts from Rental Housing scheme separate minor head may be opened as mentioned in LMHA vide Note (2) below major head '0216-Housing'.
39	0216-02-800-Other Receipt-002-Collection from Other Items	2,46,81,000 35,000	Duplication of same scheme under head 0216-02-800-Other Receipts-009-Collection from Other Items with estimated receipts of Rs 35,000 is included in B.P.-4.
40	0220-01-103-Receipts from Cinematographic Rules-001-Collection from Cinematographic Rule	78,000	There is no minor head "103-Receipts from Cinematographic Rules" below "0220-01" in the LMMHA. It may be operated under "0202 Education, Sports, Art and Culture-04-Art and Culture-103-Receipts from Cinematograph Films Rules-001-Receipts from Cinematographic Rules"
41	0220-01-800-002-Collection from Cinematographic Rule	3000	The collection may be accounted under "0202 Education, Sports, Art and Culture-04-Art and Culture-103-Receipts from Cinematograph Films Rules-001-Receipts from Cinematographic Rules"
42	0401-00-800-002-Receipts from National Oil-Seed and Vegetable Oil Development Board(NOVODB)	8,000 2000	0401-00-800-005-Receipts from National Oil-Seed and Vegetable Oil Development Board(NOVODB)
43	0403-00-101-Services and Service Fees	91,35,000	As per LMMHA the 'Services and Service Fees' is existing under the minor head code '501', and there is no provision of minor head code '101' below '0403-00' in LMMHA
44	0403-00-101-001-Supply of vaccine for foot and mouth disease to the Cattle owner	19,36,000	Minor Head '101' does not exist in LMMHA under major head '0403-Animal Husbandry'. Hence the proper minor head would be '102- Receipts from Cattle and Buffalo development'.
45	0403-00-107-Receipts from Fodder and Feed Development	57,000	As per LMMHA the 'Receipts from Fodder and Feed Development' is existing under the minor head code '106' and there is no minor head code '107' below '0403-00'
46	0415-00-800-001-Grants	86,000	In LMMHA there is no minor head 800

Sl. No.	Classification of Heads of Accounts as per Demand No./B.P.No.	Budget Provision (Rs)	Observation on scrutiny of Budget Publication no. 4
	for Agriculture research and Education		below the major head 0415-Agricultural Research And Education. The appropriate Minor head for accommodating receipts on account of Grants for Agriculture research and Education would be '104 Receipts from Agricultural Education' instead of minor head '800-Other Receipts'
47	0515-00-800-Other Receipts-002-Fees,Fines and forfeitures in connection with Panchayat Election and '003-Misc. Receipts in connection with Panchayat Election'	62,000 1,14,000	The scheme heads which are related with different types of receipts in connection with Panchayat Elections etc., may be operated under the head of account "0070-Other Administrative Services-02-Elections-104-Fees, Fines and Forfeitures" and "0070-02-800-Other Receipts"
48	0070-01-Major Irrigation (Commercial)	10,61,49,000	As per LMMHA each Commercial Project will be a sub-major head under the M/H '0700-Major Irrigation'. All sub-major heads under Major head '0700-Major Irrigation' along with all minor heads there under need to rectified as per C.S. No.506 dated 13.05.2004. In the B.P. -4 these guidelines are not followed.
49	0701-03-Medium Irrigation (Commercial)	40,20,000	As per LMMHA each Commercial Project will be a sub-major head and also each Non-Commercial Project will be a sub-major head under the M/H '0701-Medium Irrigation'. All sub-major heads under Major head '0701-Medium Irrigation' along with all minor heads there under need to rectified as per C.S. No. 507 dated 13.05.2004. These guidelines are not followed in the Budget Publication no.-4.
50	0701-04-Medium Irrigation (Non-commercial)	1,87,66,000	Same as above.
51	1054-Roads and Bridges-00-800-002-Collection from Other Items	27,05,30,000	In terms of provision of Note (3) below major head 1054 in LMMHA the minor head '800-Other Receipts' will records receipts on accounts of Hire Charges of Machinery & equipment. The sub-heads 'Collection on other items' includes receipts on account of lapsed deposits, fines and confiscations (not representing

Sl. No.	Classification of Heads of Accounts as per Demand No./B.P.No.	Budget Provision (Rs)	Observation on scrutiny of Budget Publication no. 4
			compensation for damage to works in progress), profits on revaluation of stores, surplus on stock verification and unclaimed balances under purchases would be classified under head '0059-80-800' as per Note (3) below major head 0059- Public Works'.
52	1054-00-800-004- Agency Charges on National Highways Works received from Government of India	21,16,86,000	As per Note (4) below major head '0059- Public Works' in LMMHA and para 4 (i) of the Finance (Audit) department memo no. 3292-F(Y) dated 24 April 2015 recoveries made on percentage basis as determined by Government in respect of establishment charges relatable to works done for other Governments will be credited to the minor head '103- Recovery of percentage charges' below the head 0059-01. Thus, the recovery of Agency Charges on National Highways Works received from Government of India should be classified under head '0059-01-103' instead of under 1054-00-800.
53	1601-08-110-Grants to cover gap in resources-001- Compensation for loss of Revenue on A/C of Goods and Services Tax (GST)	4708,00,00,000	According LMMHA Compensation for loss of revenue arising out of implementation of GST comes under minor head '114' below the sub-major head 08 subordinate to major head 1601- Grants-in-aid from Central Government instead of under minor head 110- Grants to cover gap in resources.

CHAPTER – V

OTHER OBSERVATIONS ON BUDGET ESTIMATES

5.1 Public Debt

5.1.1 Non provision of interest on Market Loans in Demand no. 18

Rule 334 and 340 of West Bengal Financial Rule, 1979 as well as West Budget Manual stipulates that each budgeting authority will be responsible for the correct preparation of the estimates (both for revised and budget) in respect of the receipts and expenditure with which he is concerned. Besides, every attempt should be made to make the estimates as accurate as possible.

But review of Demand no. 18 of the Finance department in Budget Publication no. 14 reveal that for following Market loans under minor head 101 below the major head 6003-Internal Debt of the State Government raised during 2019-20 and 2020-21 **interest amounting to Rs 3,546.63 crore was not provided in the Budget estimates** which may result in understatement of Revenue deficit to that extent, as exhibited in Budget Publication no. 9.

(Table - 8)

Sl. No.	Classification of Head of Accounts in respect of Market loans	Loan amount raised (Rs)	Non provision of Interest (Rs)
1	6003-00-101-272-7.10% West Bengal SDL 2030 issued on 12.02.2020	2500,00,00,000	177,50,00,000
2	6003-00-101-273-6.95% West Bengal SDL 2035 issued on 26.02.2020	2500,00,00,000	173,75,00,000
3	6003-00-101-274-7.05% West Bengal SDL 2030 issued on 04.03.2020	3000,00,00,000	211,50,00,000
4	6003-00-101-275-6.98% West Bengal SDL 2035 issued on 11.03.2020	3000,00,00,000	209,40,00,000
5	6003-00-101-276-7.20% West Bengal SDL 2030 issued on 18.03.2020	2500,00,00,000	180,00,00,000
6	6003-00-101-289-7.09% West Bengal SDL 2040 issued on 07.10.2020	1500,00,00,000	106,35,00,000
7	6003-00-101-290-6.99% West Bengal SDL 2035 issued on 14.10.2020	2000,00,00,000	139,80,00,000
8	6003-00-101-291-6.88% West Bengal SDL 2040, issued on 04.11.2020	2000,00,00,000	137,60,00,000
9	6003-00-101-292-6.78% West Bengal SDL 2035 issued on 18.11.2020	2000,00,00,000	135,60,00,000
10	6003-00-101-293-6.71% West Bengal SDL 2040 issued on 09.12.2020	2000,00,00,000	134,20,00,000
11	6003-00-101-294-6.68% West Bengal	1500,00,00,000	100,20,00,000

Sl. No.	Classification of Head of Accounts in respect of Market loans	Loan amount raised (Rs)	Non provision of Interest (Rs)
	SDL 2035, issued on 16.12.2020		
12	6003-00-101-295-6.60% West Bengal SDL 2030, issued on 30.12.2020	2000,00,00,000	132,00,00,000
13	6003-00-101-296-6.63% West Bengal SDL 2041 issued on 13.01.2021	2000,00,00,000	132,60,00,000
14	6003-00-101-297-6.61% West Bengal SDL 2036 issued on 20.01.2021	3000,00,00,000	198,30,00,000
15	6003-00-101-298-6.63% West Bengal SDL 2031 issued on 27.01.2021	2000,00,00,000	132,60,00,000
16	6003-00-101-299-6.89% West Bengal SDL 2041 issued on 03.02.2021	2000,00,00,000	137,80,00,000
17	6003-00-101-300-6.97% West Bengal SDL 2036 issued on 10.02.2021	1500,00,00,000	104,55,00,000
18	6003-00-101-301-7.05% West Bengal SDL 2031 issued on 17.02.2021	1500,00,00,000	105,75,00,000
19	6003-00-101-302-7.23% West Bengal SDL 2041 issued on 24.02.2021.	2000,00,00,000	144,60,00,000
20	6003-00-101-303-7.25% West Bengal SDL 2041 issued on 10.03.2021	2000,00,00,000	145,00,00,000
21	6003-00-101-304-7.19% West Bengal SDL 2036 issued on 17.03.2021	2000,00,00,000	143,80,00,000
22	6003-00-101-305-6.83% West Bengal SDL 2036 issued on 24.03.2021	2000,00,00,000	136,60,00,000
23	6003-00-101-306-6.99% West Bengal SDL 2036 issued on 31.03.2021	4680,00,00,000	327,13,20,000
		Total	3,546,63,20,000

It is recommended that necessary budget provision may be included in the demands for Supplementary Grants for 2021-22.

5.1.2 Inadequate provisioning of liabilities against State Government securities issued to NSSF

The securities issued by the States to NSSF used to be for a period of 25 years and a moratorium of five years on the repayment of the principal amount. Thus, repayments commenced from the sixth year onwards with one twentieth of the principal becoming payable every year. With effect from December 2011 the tenor of these securities has been reduced to 10 years and the 5 year moratorium on repayment has been lifted. Thus, now one-tenth of the principal is repaid every year.

Scrutiny of Grant no. 18 revealed the following inadequacy in respect of special securities issued to NSSF by the State Government.

- (a) No provision is made for discharge of interest payment liability under head ‘2049-01-123- Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government’ and repayment liability of principal amount of loan under head ‘6003-00-111- Special Securities issued to National Small Savings Fund of the Central Government’ in respect of the following securities though all these securities are not yet matured.

(Table - 9A)

Sl. No.	Name of the securities
1	13.50% Government of West Bengal (NSSF)(Non-transferable) Special Securities,1999
2	12.50% Government of West Bengal (NSSF)(Non-transferable) Special Securities, 2000
3	11.00% Government of West Bengal (NSSF) (Non- transferable) Special Securities, 2001
4	10.50 <i>per cent</i> Government of West Bengal (NSSF) (Non-Transferable) Special Securities, 2004

- (b) Though budget provision for discharge of repayment liability of principal amount of loan under head ‘6003-00-111- Special Securities issued to National Small Savings Fund of the Central Government’ in respect of the following securities are made in Demand no 18 but no fund for interest payment liability under head ‘2049-01-123- Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government’ is provided there against.

(Table - 9B)

Sl. No.	Sub-head account	Name of the securities
1	012	10.50% Government of West Bengal (NSSF)(Non-transferable) Special Securities 2003
2	017	9.50% Government of West Bengal (NSSF)(Non-transferable) Special Securities 2012

- (c) In respect following securities there are differences in nomenclature of securities.

(Table – 9C)

Sl. No.	Name of the securities under head 2049-01-123	Name of the securities under head 6003-00-111
1	022- 9.50% Government of West Bengal (NSSF)(Non-transferable) Special Securities 2014-15	019- 9.50% Government of West Bengal (NSSF) (Non-transferable) Special Securities 2014
2	023- 9.50% Government of West Bengal (NSSF)(Non-transferable) Special Securities 2015-16	020- 9.50% Government of West Bengal (NSSF) (Non-transferable) Special Securities 2015

5.1.3 Name of the securities issued by the State Government in raising Market Loans is determined by coupon rate and date of issuance. It is observed from the Demand No. 18 that in respect of West Bengal State Development Loan under Sub-head 009 to 135 below the minor head '101- Interest on market Loan' subordinate to the major head '2049-01' date of receipt / issuance of loans are not mentioned which may cause misclassification in accounting of interest payments.

It is recommended that requisite steps may be taken to eradicate these short comings in Demands for Supplementary Grants for 2021-22 or in next Budget.

5.2 Observations on budgeting of Reserve Fund and earmarked Deposit Account

Para 3.4 of General Directions in List of Major and Minor Heads of Accounts (LMMHA) of Union and States and Civil Accounts Manual prescribes the procedure for accounting of transactions under Reserve Funds and earmarked Deposit Account which stipulates that where reserve are created from accumulated sum set aside by the State Government from the Consolidated Fund of the State to cover expenditure to be incurred on particular purpose the transfers to and expenditure from the reserves are required to be voted by the State Legislature.

Review of Budget documents for 2021-22 reveals the following shortcomings.

5.2.1 Central Road Fund

The detailed accounting procedure of 'Central Road Fund'¹ (CRF) mentioned in Note –(1) B below the major head 8224 in LMMHA stipulates that in the State Accounts, amounts received from the Central Government out of CRF are credited to the major head '1601- Grants-in-aid from Central Government'. Out of these amounts, the allocations other than those from Reserves, are credited to major head '8449- Other Deposits-Subventions from Central Road Fund', by per contra debit to the major head '3054-Roads and Bridges'. Such of the expenditure under this major head as is to be met out of the allocations other than those from the Reserves is set-off by transfer of the equivalent amounts from the deposit head '8449-00-103- Subvention from Central Road Funds'.

It is seen from Budget Publication no. 4, and Demand no 25 that out of the estimated receipt of Rs 500 crore of Central grants from CRF (under head 1601-08-108) no

¹ Central Road Fund, constituted out of the proceeds of excise and import duties on motor spirits is earmarked for road development. Out of the amount available in the Fund 80% is allocated to the States etc. and the balance 20% is retained by the Central Government as ordinary reserve.

provision for ‘Transfer to deposit account for Subvention from Central Road Funds’ (u/h 3054-80-797-003) is made but Rs 500 crore is provided (u/h 5054-80-800-009) for expenditure to be met from Central Road Fund without setting-off by transfer of the equivalent amount (u/h 3054-80-902-Deduct- amount met from Central road fund) from the Deposit account ‘8449-00-103’.

Against the above mentioned provisions in Consolidated Fund it is observed from the Budget Publication no. 5 –Public Account that an amount of Rs 300 crore is provided as Transfer from/to Revenue Account (u/h 8449-00-103-001) at both side of receipt and disbursement of the deposit account “8449-00-103- Subvention from Central Road Funds”. This makes the Budget provision in Public account for Central Road Fund uneven.

5.2.2 The West Bengal Compensatory Entry Tax Fund (WBCETF)

Under the ‘The West Bengal Tax on Entry of Goods into Local Areas Act, 2012’ (Act) and rules framed (July 2012) thereunder a reserve fund namely ‘The West Bengal Compensatory Entry Tax Fund’ (WBCETF) was created in Public Account under the head 8229-Development and Welfare Funds -200 – Other Development and Welfare Funds to facilitate trade commerce and industry by constructing roads, transport, electricity infrastructure etc. in the state. As per the accounting procedure of WBCETF Rules, 2012 and para 3.4 of General Directions in LMMHA, receipt of entry tax in the Consolidated Fund were accounted for under the head “0042-00-106-Taxes on Entry of Goods into Local Areas-004-03-Taxes”. The total tax receipt under the aforesaid HOA was appropriated to WBCETF maintained in Public Account under head ‘8229-00-200 by making budget provision, operating minor head ‘797-Transfer to Reserve Funds/Deposits Accounts’, under the functional major/sub major heads in the section Expenditure Heads (Revenue Account). The actual expenditure was initially accounted for under various Capital and Revenue heads, as decided by the Government. Amounts financed from the Reserve Fund, WBCETF will be shown as a deduct entry under minor heads ‘902- Deduct - Amount met from WBCETF’ under the functional major/sub major heads where initial expenditure are booked.

A review of budget provisioning of WBCTEF for 2021-22 reveals that against the estimated collection of entry tax of Rs 50.01 crore (under head 0042-00-106-004) in Budget Publication no. 4 provision of Rs 640 crore for transfer to Reserve Fund –

WCETF under minor head 797 below the four² functional major heads and expenditure out of WBCETF under minor head 902 below the respective functional major heads³ are made in Demand no. 11, 25, 52 and 62.

Against the aforesaid provisions in Consolidated Fund an amount of Rs 640 crore is provided as Transfer from/to Revenue Account at both receipt and disbursement side of the WBCETF under four⁴ sub-heads below the head '8229-00-200' in the Budget Publication no. 5 –Public Account.

Considering the opening balance of WBCETF at Rs 295.96 crore as on 1 April 2021 based on Finance accounts of 2019-20 and revised estimates of 2020-21, estimated receipt of Entry Tax of Rs 50.01 crore and budgeted expenditure out of the Reserve Fund at Rs 640 crore during 2021-22, closing balance as at the end of March 2022 turned adverse at Rs 294.03 core thereby leading to an excess provision of expenditure proposed to be met out of WBCETF. Thus, provisioning of such excess expenditure under WBCETF not only violated the accounting postulate that accumulated sums set aside by the State Government from the Consolidated Fund of the State should cover the expenditure to be incurred out of the Reserve Fund but also might understate the Fiscal deficit shown in Budget Publication no. -9 to the extent of Rs 294.03 crore.

5.3 Misclassification of Revenue nature of expenditure as Capital expenditure

The State Government has introduced two old age pension scheme viz. Taposili Bandhu for Scheduled castes and Jai Johar for Scheduled Tribes persons above the age of 60 years and also decided (March 2020) to enhance pension given under existing Old Age, Widow and Disability pension schemes from Rs 600-Rs 750 to Rs 1000 per month. Anticipating large enrolment under the scheme with consequent financial impact on state budget the State Government allowed (May 2020) West Bengal Scheduled Castes, Scheduled Tribes And Other Backward Classes Development And Finance Corporation (Corporation), under the administrative control of Backward Classes Welfare department to raise cash credit loan under government guarantee from West Bengal state Co-operative Bank limited for implementation of the scheme. The State government also agreed to repay the loan and

² Rs 80 crore (u/h 2851-00-797 in Demand no. 11), Rs 500 crore (u/h 5054-03-797-004 in Demand no. 25), Rs 10 crore (u/h 5452-01-797-001 in Demand no. 52) and Rs 50 crore (u/h 2575-02-797-001 in Demand no. 62)

³ Rs 80 crore (u/h 2851-00-902-001 in Demand no. 11), Rs 500 crore (u/h 5051-03-902-003 in Demand no. 25), Rs 10 crore (u/h 5452-01-902-001 in Demand no. 52) and Rs 50 crore (u/h 2575-02-902-001 in Demand no. 62)

⁴ 008- North Bengal Development Department (WBCETF) –Rs 50 crore, 012- Micro & Small Scale Enterprises & Textiles Department (WBCETF) –Rs 80 crore, 013- Tourism Department (WBCETF) – Rs 10 crore and 023- P.W. Department(WBCETF) – Rs 500 crore.

interest to the Corporation. Accordingly following provision has been made in the Budget for 2021-22.

(Table – 10)

Demand No.	Classification of Heads of accounts	Budget Provision (Rs)
7	6225-01-190-Loans to Public sector and other Undertakings-001-Loan for implementation of State Development schemes-56-Repayment of Loans [SC]	415,03,00,000
65	6225-02-190-Loans to Public sector and other Undertakings-005-Loan for implementation of State Development schemes-56-Repayment of Loans [TW]	Nil
7	2049-01- Debt 200-Interest on Other Internal Debts-042-Loan for Implementation of State Development Schemes-45- Interest [SC]	2,05,48,000
74	6235-02-190- Loans to Public sector and other Undertakings-001- Loan for Implementation of State Development Schemes-56- Repayment of Loans [WC]	Nil
74	2049-01- Debt 200-Interest on Other Internal Debts-041-Loan for Implementation of State Development Schemes [WC]-4545- Interest [WC]	3,00,00,000

Since the State Government are not raising the loan and receipt of loan amount will not be booked in the government accounts, budget provision towards loan repayment cannot be made in Capital head of account 6225-01-190- 001 and payment of interest under head 2049-01-200-042 in Demand no. 7 and 2049-01-200-041 in Demand no. 74. Instead, as the Government had already decided to service the loan raised by the Corporation/PSU including interest from the budget the same is recommended for making provision as Revenue grants under head 2225-01-190-(suitable code)-Implementation of Taposili Bandhu Pension scheme in Demand no. 7, 2225-02-190-(suitable code)-Implementation of Jai Johor Pension scheme in Demand no. 65 and 2235-02-190-(suitable code)-Implementation of Manabik Scheme under Jai Bangla/ (suitable code)-Implementation of Widow Pension Scheme under Jai Bangla/ (suitable code)-Implementation of Old Age Pension Scheme under Jai Bangla in Demand no. 74 .

This could have obviate the misclassification of Revenue nature expenditure as Capital expenditure

5.4 Pass –through Revenue grants classified as Capital expenditure

Atal Mission for Rejuvenation and Urban Transformation (AMRUT) is a centrally sponsored scheme and according to para 7.6 of Mission statement & guidelines of AMRUT the Central government will provide project funds to Urban Local Bodies (ULBs) through the States. Accordingly these grants are pass-through grants and in terms of Indian Government Accounting Standard -2 such grants from Union Government to the State Government to be disbursed to ultimate grantee, in the instant scheme to ULBs therefore should be classified as revenue expenditure. Consequently, the budget provision for these schemes should be made in the revenue expenditure section under Major head 2217- Urban Development instead of capital section under the head 4217 as detailed below.

(Table - 11)

Sl. No.	BP No.	Grant No.	Major Head	Sub major Head	Minor Head	Sub Head	Sub Head Description	Dtl. Head	Budget provision (Rs.)
1	24	72	4217	03	191	001	Atal Mission for Rejuvenation and Urban Transformation (AMRUT)(Central Share)	53	80,00,00,000
2	24	72	4217	03	191	002	Atal Mission for Rejuvenation and Urban Transformation (AMRUT)(State Share)	53	50,00,00,000
3	24	72	4217	03	192	001	Atal Mission for Rejuvenation and Urban Transformation (AMRUT)(Central Share)	53	294,00,00,000
4	24	72	4217	03	192	002	Atal Mission for Rejuvenation and Urban Transformation (AMRUT)(Central Share)	53	97,00,00,000
5	24	72	4217	03	789	001	Atal Mission for Rejuvenation and Urban Transformation (AMRUT)(Central Share)	53	100,00,00,000
6	24	72	4217	03	789	002	Atal Mission for Rejuvenation and Urban Transformation (AMRUT)(State Share)	53	5,00,00,000
7	24	72	4217	03	796	001	Atal Mission for Rejuvenation and Urban Transformation (AMRUT)(Central Share)	53	40,00,00,000
8	24	72	4217	03	796	002	Atal Mission for Rejuvenation and Urban Transformation (AMRUT)(State Share)	53	5,50,00,000
Total									671,50,00,000

Such misclassifications of Revenue expenditure as Capital expenditure understate the revenue deficit to that extent, as exhibited in Budget Publication no. 9.

5.5 Implicit subsidy

Subsidies refer to direct contributions and special assistance that Government provides to entity to offset operating cost over a long period of time or to stimulate greater output or investment.

During scrutiny of budget documents of 2021-22, it is observed that budget provisions under the following schemes where payments are 'Subsidy' in nature, is provided against Detailed Head '31-Grants-in-aid'. The cases may be scrutinized and keeping in view of the objective of these schemes for offsetting operating cost or to stimulate greater output or investment they may be categorized as 'Subsidy' provided by the Government. Consequently, the changes may be included under detailed head '33-Subsidies' instead of '31-Grants-in-aid'.

(Table – 12)

Sl. No.	B.P. No.	Grant No.	Classification of heads of Accounts	Sub-head and detailed head Description	Budget provision (Rs)	Observation
1	22	8	2425-00-107	045-Interest Subvention to Co-operative Banks relating to financing to Crop Loans to Farmers- 31-Grants-in-aid	33,82,15,000	Interest Subvention is for reduction of cost of funds of cooperative banks
2	15	20	2405-00-101	003- Distribution of Minikits, Water Conditioner etc. and development of Social Fisheries- 31-02-Other grants	20,00,00,000	Objective of distribution is to reduce the cost of Social fisheries.
3	15	20	2405-00-789	003-Distribution of Minikits, Water Conditioner etc., and Development of Social Fisheries and Integrated Fishing- 31-02	50,00,00,000	
4	13	11	2851-00-102	013-Incentive for encouraging the setting up of new enterprises & expansion of existing enterprises - 31-02	60,00,00,000	Incentive to enterprises is a payment or concession to stimulate greater output or investment
5	13	11	2851-00-789	016-Incentive for encouraging the setting up of new enterprises & expansion of existing enterprises - 31-02	40,00,00,000	
6	13	11	2851-00-796	010- Incentive for encouraging the setting up of new enterprises & expansion of existing	30,00,00,000	

Sl. No.	B.P. No.	Grant No.	Classification of heads of Accounts	Sub-head and detailed head Description	Budget provision (Rs)	Observation
				enterprises -31-02		
7	13	11	2851-00-105	006- Marketing assistance programme for K&VI -31-02	34,00,00,000	Marketing assistance to K&VI is a direct contribution by Government to reduce their marketing cost.
8	13	11	2851-00-789	009- Marketing assistance programme for K&VI -31-02	6,60,00,000	
9	13	11	2851-00-796	006- Marketing assistance programme for K&VI -31-02	4,40,00,000	
10	24	72	2217-80-001-	008-Grant to KMC / HMC for adjustment of Energy Bills of CESC -31-02	250,00,00,000	To reduce the operating cost of KMC/HMC and other ULBs the Government subsidised their energy bills through direct payments.
11	24	72	2217-05-192	023- Grants to other Urban Local Bodies except KMC & HMC for adjustment of electricity charges/dues payable to WBSEDCL/ CESC Ltd.-31-02	200,00,00,000	

5.6 Misclassification of Capital nature expenditure as Revenue expenditure

A grant or appropriation for expenditure is distributed by sub-heads or standard object heads against which provision of expenditures constitutes a primary unit of Appropriation. Under Rule 8 (2) and (3) of Delegation of Financial Power Rules, Ministry of Finance, Government of India standardized (April 1995) Object Head of Classification after the advice of CAG of India was obtained under Article 150 of the Constitution of India. Further, under Note-1 below Rule 26 of Government Accounting Rule 1990, the functions of the Central Government under Article 150 of the Constitution relating to the opening of sub-heads and detailed / object heads of accounts under the various Major and Minor heads of Accounts in the concerned State had been entrusted to the State Governments subject to the condition that orders issued by a State Government for opening of subheads and detailed / object heads are consistent with the directions issued by the Central Government from time to time.

Operations of some capital class in nature object heads like '51-Motor Vehicles', '52-Machinery & Equipments' '77- Computerisation' and '91- Renewals & Replacements' under revenue heads is shown in Table- below.

(Table – 13)

Sl. No.	B.P. No.	Grant No.	Maj. Hd.	Sub Maj. Hd.	Min. Hd.	Sub Hd.	Sub Head Description	Dtl. Hd.	Budget provision (Rs)
1	14	18	2039	00	001	005	Departmental Chemical Examination Laboratory	52	8,30,000

Sl. No.	B.P. No.	Grant No.	Maj. Hd.	Sub Maj. Hd.	Min. Hd.	Sub Hd.	Sub Head Description	Dtl. Hd.	Budget provision (Rs)
2	14	18	2039	00	001	005	Departmental Chemical Examination Laboratory	77	2,39,14,000
3	17	25	3054	80	052	001	Repairs and Carriage of Tools and Plants	52	26,14,000
4	17	25	2059	80	052	003	P.W. Directorate - New Supplies- Scientific Instruments and Dressing materials	52	5,62,000
5	17	25	3054	80	052	001	Repairs and Carriage of Tools and Plants	52	26,14,000
6	21	53	2070	00	114	001	Motor Vehicles	51	85,000
7	26	75	2058	00	103	004	Modernisation of Raj Bhawan Press	52	3,00,00,000
8	26	75	2058	00	103	007	Mordernisation of Kadapara Pre2052-00-090-006ss	52	5,00,00,000
9	26	75	2058	00	103	007	Mordernisation of Kadapara Press	77	2,00,00,000
10	17	25	2059	01	800	001	Works related to system for Data, Voice, Internet connectivity and ICT Services	77	2,03,00,000
11	17	30	2220	60	102	005	Computerisation of Information Network	77	2,65,00,000
12	15	21	2052	00	090	006	Department of Food & Supplies - Implementation of e-Governance Programme and Computerisation of TPDS	77	4,00,00,000
13	15	21	3456	00	102	002	Financial Assistance for Computerisation of TPDS	77	64,00,00,000
14	15	21	3456	00	102	003	Financial Assistance for Computerisation of TPDS (NFSA)	77	25,00,00,000
15	23	69	2029	00	102	011	Computerisation of Land Records of 21 L.A. Offices and one Rent Control Office and Headquarters	77	19,00,00,000
16	14	18	2030	03	800	001	Computerization of the process of registration	77	7,00,00,000
17	14	18	2030	03	800	005	Implementation of the Scheme for e-Governance	77	1,20,00,000
18	14	18	2039	00	001	004	Superintendence	77	80,00,000
19	14	18	2040	00	001	005	Computerisation for Sales Tax Complex at Baleghata, Calcutta	77	13,00,00,000
20	14	18	2052	00	090	007	Finance Department	77	2,35,40,000
21	14	18	2052	00	090	004	Finance Department - Data Processing Centre	77	2,00,00,000
22	14	18	2052	00	090	005	Finance Department - Data	77	18,63,00,000

Sl. No.	B.P. No.	Grant No.	Maj. Hd.	Sub Maj. Hd.	Min. Hd.	Sub Hd.	Sub Head Description	Dtl. Hd.	Budget provision (Rs)
							Processing Centre-IFMS		
23	14	18	2052	00	090	041	West Bengal Public Finance Management Reforms Program funded by ADB (EAP)	77	40,00,00,000
24	14	18	2054	00	097	006	Computerization of Treasuries	77	2,50,00,000
25	13	15	2202	80	001	004	Implementation of e-Governance	77	31,10,00,000
26	13	15	2202	80	789	001	Implementation of e-Governance	77	15,12,00,000
27	13	15	2202	80	796	001	Implementation of e-Governance	77	3,78,00,000
28	16	24	2210	01	110	030	Improvement of Information Technology in the Urban Health Sector	77	30,00,00,000
29	18	34	2014	00	800	017	Computerization in the Court Buildings under the Scheme relating to Development of Infrastructural Facilities for the Judiciary	77	5,00,00,000
30	19	35	2230	02	001	003	National e-Governance Action Plan	77	11,00,00,000
31	21	55	2702	80	001	008	Computerization of the Water Resources Development Directorate	77	4,00,00,000
32	17	28	2852	08	600	004	Operation & maintenance-Renewals and Replacement	91	18,84,000

Similar misclassifications were noticed in previous years and the matter was brought to notice of the State Government for ensuring principles of classifications. However, the State Government yet to take rectification measures for the financial year 2020-21 but incorporated three Detailed/ Object Heads viz. 51- Motor vehicles, 52- Machinery & Equipments and 77- Computerisation in the Object class-2 (“Administrative Expenses”) as well as in Object class-6 (Acquisition of Capital Assets & Other Capital Expenditure)⁵ in the Budget documents of FY 2020-21 in deviation of Note-1 below Rule 26 of Government Accounting Rule 1990 since inclusion of these object heads in two different “Object Class”, former being Revenue and later Capital in nature, are inconsistent with the directions issued by the Central Government through GOI OM no. F.1(47)-E.II(A)/94 dated 12 December 1994 read with corrigendum dated 20 January 1995.

⁵ In respect Object Heads viz. 51- Motor vehicles, 52- Machinery & Equipment

Misclassification of such capital expenditure as revenue expenditure may result in inflation of revenue deficit.

5.7 Observation regarding classifying Charged and Voted expenditure

According to clause 3 (c) of Article 202 of the Constitution of India also expenditure on debt charges for which the State is liable including interest, sinking fund charges and redemption charges, and other expenditure relating to the raising of loans and the service and redemption of debt shall be charged expenditure on the Consolidated Fund of the State.

In scrutiny of the Grants it is observed that the aforesaid provision was not followed in classification of in Grant no. 18 where Pensionary Charges in respect of High Court Judges (Sl. No. 1) and provision for contribution to Guarantee Redemption Fund (Sl. No. 2) has been shown as Voted instead of charged expenditure as depicted in table below.

(Table - 14)

Sl. No.	Grant No.	Maj. Hd.	Sub Maj. Hd.	Min. Hd.	Sub Hd.	Sub Head Description	Detail Head	Sub-Dtl. Hd.	Charged /Voted Budget provision (Rs)
1	18	2071	01	106	001	Provision for Pensionary Charges in respect of High Court Judges	04		1,48,85,000 (V)
2	18	2075	00	797	001	Contribution to Guarantee Redemption Fund	63		100,00,00,000 (V)

5.8 Observations on the selection of Minor Heads

As per Para 3.1 of General Directions contained in the List of Major and Minor Heads of Account (LMMHA) of Union and States, the Minor Heads Code '191', '192', '193' and '195' denote 'Assistance to Municipal Corporations', 'Assistance to Municipalities / Municipal Councils', 'Assistance to Nagar Panchayats / Notified Area Committees or equivalent thereof' and 'Assistance to Co-operatives' respectively. These Minor Heads, even where not specifically prescribed may be opened below the Major/Sub-major heads, wherever necessary. Besides, operating of standard Minor head listed in the LMMHA and guidelines given in the column for 'Minor Heads' for opening of new Minor heads are also not followed. As a result of overlooking these directions in the following Demands led to incorrect identification of Minor heads.

(Table – 15)

Sl. No.	B.P. No.	Demand No.	Classification of Head of accounts	Appropriate Minor head as per LMMHA direction
1	12	6	2404-00-192-Greater Kolkata Milk Supply	Note 2 below Major head 2404 and para 1.2 (b) of the 'General Directions' in LMMHA stipulate that each milk supply scheme will be minor head and opening of new minor heads in terms of foot-notes below major heads or otherwise requires approval/ issue of correction slips from Controller General Accounts.
2			2404-00-193- Durgapur Milk Supply	
3			2404-00-194- Burdwan Milk Supply	
4			2404-00-195- Krishnagore Milk Supply'	
5	12	6	2404-00-190-002- Himalayan Co-operative Milk Producers Union Limited (HIMUL)	195-Assistance to Co-operatives
6	12	6	4404-00-191-Share Capital of West Bengal Co-operative Milk Producers Federation Ltd.	195-Investment in Cooperatives
7	11	5	2551-60-191- Assistance to Darjeling Gorkha autonomous Hill Council-Agriculture Sector	LMMHA guideline in the column for 'Minor Heads' below the sub-major head '60- Other Hill areas' subordinate to Major head '2551-Hill Areas' indicate that "Minor heads corresponding to functional major heads/sub-major heads may be opened as necessary" is not followed.
8	12	6	2551-60-191- Assistance to Darjeling Gorkha autonomous Hill Council -Animal Resources Developm2551-60-191ent Sector	
9	13	11	2551-60-191- Assistance to Darjeling Gorkha autonomous Hill Council-C&SSI Sector	
10	13	15	2551-60-191 Assistance to Darjeling Gorkha autonomous Hill Council-School Education Sector -	
11	15	20	2551-60-193- Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof -SDS - Pilot Project for Development of Fisheries in Hill Areas of the State (Darjeeling Areas) [FI]	LMMHA guideline in the column for 'Minor Heads' below the sub-major head '60- Other Hill areas' subordinate to Major head '2551-Hill Areas' indicate that "Minor heads corresponding to functional major heads/sub-major heads may be opened as necessary" is not followed.
12	15	23	2551-60-191- Assistance to the Darjeeling Gorkha Autonomous Hill Council-SDS-038-Improvement of Parks and Gardens [FR]	

Sl. No.	B.P. No.	Demand No.	Classification of Head of accounts	Appropriate Minor head as per LMMHA direction
13	15	23	2551-60-191- Assistance to the Darjeeling Gorkha Autonomous Hill Council-SDS-039-Decentralisation Of Peoples Nurseries [FR]	The guideline of LMMHA in the column for 'Minor Heads' below the sub-major head '60- Other Hill areas' subordinate to Major head '2551-Hill Areas' states that "Minor heads corresponding to functional major heads/sub-major heads may be opened as necessary" is not followed.
14	16	24	2551-60-193-Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof –SDS-Medical & Public Health Sector (Family Welfare)	
15	21	55	2551-60-193-Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof-SDS-Minor irrigation	
16	22	68	2551-60-193-Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof—Hill Affairs Sector /Other Departmental Sector [HH] /	
17	22	8	2515-00-102-Community Development -014-Block Establishments for Co-Operation Department	As the entire provision for the sub-head is administrative expenditure of block establishment for Co-operation department and therefore should be classified to functional major head 2425-00-001-Direction and Administration.
18	22	8	4425-00-001-Construction of office Buildings	Standard Minor head '051-Construction' should be used under major head '4059- Capital outlay on Public Works- 01 office buildings' as per note (1) below the major head 4059 and para 8 of 'General Directions' of MMHA.
19	11	5	2401-00-108-035- National Food Security Mission (Central Share)	Minor head should be '102-Food grain corps'
20	11	5	2401-00-108-007- Oilseed Development including Sunflower	There is a distinct Minor head '114-Development of Oil seeds' under the Major head 2401-Corp Husbandry' in LMMHA where all programme of oil seed development should be booked
21	11		2401-00-108-036- National Oilseed and oil Plant Mission (Central Share)	
22	11		2401-00-108-036- National Oilseed and oil Plant Mission (Central Share)	
23	11	5	2401-00-800-008- Assistance to Farmers in case of Natural Calamities	The object of expenditure has close reference to the programme Minor head '101-Gratitous Relief' below sub-major head '01-Draught' & '02-Flood, cyclone etc.' and Minor heads

Sl. No.	B.P. No.	Demand No.	Classification of Head of accounts	Appropriate Minor head as per LMMHA direction
				'114- Assistance to Farmers for purchase of Agricultural inputs', '115- Assistance to Farmers to clear sand/silt/salinity from land', '116- Assistance to Farmers for repairs of damaged tube wells, pump sets etc.' & '117- Assistance to Farmers for purchase of live stock' below sub-major head '02' subordinate to the functional Major head '2245-Relief on account Natural calamities.'
24	15	21	2235-60-200-011-State Subsidy for Supply of Rice to the APL/BPL Families in the TPDS [FS]	The minor head would be '102-Food Subsidies' below the sub-major head '01-Food' subordinate to the functional major head '2408- Food, Storage and Warehousing' as the object of expenditure has closer reference to it in terms of rule 29 of the Government Accounting Rule .
26	15		2235-60-200-035-Supply of Rice to the A.P.L./B.P.L. families in the T.P.D.S. at the subsidised rate (Central Share) (NFSA) [FS]	
27	15	21	2235-60-200-065-Monitoring and Enforcement activity for strengthening the PDS and Rice/Paddy procurement [FS]	As these schemes intend to provide for expenses for monitoring, enforcement activity for strengthening PDS and spreading awareness campaign for improvement of TPDS therefore the Minor head should be '004- Research and Evaluation' below Sub-major head '01-Food' under the Major head '2408-Food, Storage and Warehousing' in conformity with the object of expenditure.
28	15		2235-60-200-009-World Food Day of FS	
29	15	2235-60-200-010-Mass Awareness Campaign for improvement of TPDS [FS]		
30	15	21	3456-102-002-Financial Assistance for Computerisation of TPDS	The Minor head would be '101-Procurement and Supply' below Sub-major head '01-Food' under the Major head '2408- Food, Storage and Warehousing' since these schemes meant for computerisation for TPDS which distribute rice and wheat as Note (1) below major ahead '3456-Civil Supplies' in LMMHA.
31	15		3456-102-003-Financial Assistance for Computerisation of TPDS (NFSA)	
32	20	42	2070-00-104-Vigilance	2062-00-104- Vigilance Commission of State/UT
33	12	65	4225-02-190-Investments in Public Sector and Other Undertakings-009-Construction of Pandit Raghunath Murmu Residential School Buildings and Hostels	The correct Minor head would be 277-Education

Sl. No.	B.P. No.	Demand No.	Classification of Head of accounts	Appropriate Minor head as per LMMHA direction
34	24	72	2216-01-700- Other Housing -006- Maintenance of Government Housing Estates	Appropriate Minor head is '053-Maintenance and Repairs' below the sub-Major head '05-General Pull Accommodation' since the Sub-major head 01 and Minor head 700 do not exist in LMMHA.
35	24		2217-01-193- Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof—002-Fixed Grant to KMDA	191- Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards, etc as the grantee organisation is an urban development body and not a Municipality.
36	24		2217-05-192-004-Grants to KMDA for JBIC Assisted Municipal SWM Scheme (State Share)(EAP)	
37	24		2217-80-001-008 Grant to KMC / HMC for adjustment of Energy Bills of CESC	
38	24		2217-80-001-013- Construction of Municipal Building	Minor head should be 191 Assistance to Local Bodies Corporations, Urban Development Authorities since the grant is provided for KMC and HMC.
39	24		3604-00-200-021- Grants-in-aid to Kolkata Municipal Corporation in lieu of taxes realised on trades, professions and callings	Specific Minor head should be 051- 'Construction' because provision is for construction of Municipal Building
40	24	72	3604-00-200-022-Grants-in-aid to Howrah Municipal Corporation in lieu of taxes realised on trades, professions and callings	
41	2		3604-00-200-023-Grants-in-aid to Municipalities/Urban Local Bodies in K.M.D Area in lieu of taxes realised on trades, professions and callings	
42	24		3604-00-200-024-Grants-in-aid to Municipalities/Urban Local Bodies Outside K.M.D Area in lieu of taxes realised on trades, professions and callings	
43	24	72	4217-60-192-001-Water Supply Schemes for Urban Local Bodies	
				Compensation for Taxes on Professions, Trade, Callings and Employment would come under relevant Minor head 108.
				The correct and Minor head should be 101-Urban Water Supply' below the sub-major head 01-Water Supply subordinate to the Major head '4215-Capital Outlay on Water Supply & Sanitation'.

Sl. No.	B.P. No.	Demand No.	Classification of Head of accounts	Appropriate Minor head as per LMMHA direction
44	24	72	2217-05-191-017-Ad hoc Bonus to the employees of Local Bodies etc-36-Grant-for-salaries	Note-1 below Major head 2217-Urban Development in List of Major & Minor heads of Accounts stipulates that expenditure relating to Municipal administration or concerned other Urban Development Authority should be included under Minor head 001-Ddirection and Administration' below Sub-Major head '80- General' of the Major head 2217.
45	24	2217-05-191-019-Fixed Grant to the Municipal Corporations and other Urban Local Bodies towards Salaries of their Employees-36		
46	24	2217-05-191-020-Dearness Concession to the employees of Municipal Corporations & other U.L.Bodies in KMD & Non-KMD Areas-36		
47	24	72	2217-05-193-009-Grants to JDA, SSDA, BDA and MKDA-36	As per provision of LMMHA mentioned above expenditure relating to Municipal administration or concerned other Urban Development Authority should be included under Minor head 001-Ddirection and Administration' below Sub-Major head '80- General' of the Major head 2217
48	24	72	2217-05-193-009-Grants to the HIT for Salaries, Dearness Concession to its Employees -36	
49	24		2217-05-193-015-Assansol-Durgapur Development Authority-36	
50	24		2217-05-193-016-Siliguri-Jalpaiguri Development Authority -36	
51	24		2217-05-193-056- Fixed Grant to the Notified Authorities towards Salaries of their Employees -36	
52	24		2217-05-193-057-Dearness concession to the employees of the Notified Authorities -36	
53	24	72	4217-01-192-002- Kolkata Environment Improvement Investment Programme Project - II under ADB (State Share) (EAP) -53-Major works/Land and Building	In terms of Rule 26 (b) of the Government Accounting Rule, 1990 the minor head would be either '050-Land' or '051-Construction' or '052-Machinery and Equipment' based on the programme/ component of the schemes which are not clearly captured in the Minor head selected in the budget provision
54	24		4217-60-192-004-Karma Trtha-53	
55	24		4217-60-193-002-Development/ Construction schemes for all the Development Authorities -53	

5.9 Operation of Revenue minors heads in Capital Expenditure section

As per Para 3.1 of General Direction to List of Major Head and Minor Heads of Account of Union and States read with Correction Slip No.417 dated 16.01.2002, Minor Heads like Assistance to Municipal Corporations (Code '191'), Assistance to Municipalities / Municipal

Councils (Code '192'), Assistance to Nagar Panchayats / Notified Area committees or equivalent thereof (Code '193') can be operated only under Revenue Expenditure or Loans and Advances Heads. It was, however, observed from the Budget documents of 2021-22 that an amount of **Rs 1275.05 crore** was provided in these Minor Heads under Capital Heads of account like '4216', '4217', '4404' etc. A list of such cases is shown below. Such irregularities may be corrected in the Budget for 2021-22.

(Table – 16)

Sl. No.	BP No.	Grant No.	Major Head	Sub major Head	Minor Head	Sub Head	Sub Head Description	Dtl. Head	Sub Dtl. Head	Budget provision (Rs.)
1	12	06	4404	00	191	001	Share Capital of West Bengal Co-operative Milk Producers Federation Ltd.	54	00	5,00,000
3	24	72	4217	01	191	002	Kolkata Environment Improvement Investment Programme Project - II (KEIIP-II) under ADB (State Share)	53	00	55,00,00,000
8	24	72	4217	60	191	002	Development of Municipal Areas	53	00	280,00,00,000
9	24	72	4217	60	192	001	Water Supply Schemes for Urban Local Bodies	53	00	325,00,00,000
10	24	72	4217	60	192	004	Karma Tirtha	53	00	15,00,00,000
11	24	72	4217	60	193	002	Development/ Construction schemes for all the Development Authorities.	53	00	600,00,00,000
Total:										1275,05,00,000

5.10 Observations on exhibition of functional classification

As per Rule 29 of the Government Accounting Rules 1990, the classification of transactions should have close resemblance to the Function, Programme and Activity of the Government. During scrutiny of budget documents for the year 2020-21, it was observed that this principle was not followed in some cases. On the basis of nomenclature of sub heads as depicted in the Budget Publications, a few such cases are highlighted below. Though such cases were highlighted in the Budget Review of previous years, no remedial action was taken in the Budget Publication for 2021-22.

(Table – 17)

Sl. No.	B.P. No.	Grant No.	Page No.	Scheme head Shown in Budget Publication under Major/Sub-Major/Minor Heads.	Modified classification to be adopted as per List of Major and Minor Heads of Account
1	23	69	16	2029-00-102-007-Strengthening of Revenue Administration and Updating of Land Records including Computerisation	2029-00-103-Land Records
2	23	69	16	2029-00-102-011-Computerisation of Land Records of 21 L.A. Offices and one Rent Control Office and Headquarters.	
3	18	34	154	2014-00-105-Civil and Sessions Courts-010-Family Courts Calcutta	2014-00-117-Family Courts
4	19	35	25	2230-01-101- Industrial Relations-004-Improvement of working conditions of Child & Women Labour	2230-01-113-Improvements of Working Conditions of Child/Women Labour
5	19	35	25	2230-01-101-007-Statewise Survey to identify Child Labour in different employment	2230-02-004-Research, Survey and Statistics
6	26	69	16	2029-00-102-016-Introduction of new scheme "Nijo Griho Nijo Bhumi"	2216-Housing
7	20	33	178	2056-00-101-007-Training Institute for Correctional Homes staff	2056-00-003-Training
8	17	25	33	2216-01-700-Other Housing	2216-07-Other Housing
9	17	25	35	2216-01-107-004-Maintenance and repairs of Government residential buildings of Police Housing Schemes by PWD (Civil)	2216-06-053- Maintenance and Repairs
10	17	25	35	2216-01-107-005-Maintenance and repairs of Government residential buildings of Police Housing Schemes by PWD (Electrical)	
11	17	25	35	2216-01-107-006-Maintenance and repairs of Government residential buildings of Police Housing Schemes by PWD (CB)	
12	17	25	35	2216-01-700-011-Maintenance and repairs of Government residential buildings - other housing by P.W.D. Civil Wing	
13	17	25	35	2216-01-700-012-Maintenance and repairs of Government residential buildings - other housing by P.W.D. (Electrical) Wing	2216-05-053- Maintenance and Repairs
14	12	07	117	2225-01-190-002-West Bengal Tribal Development Co-operative Corporation Ltd.	2225-02-Welfare of Scheduled Tribes

Sl. No.	B.P. No.	Grant No.	Page No.	Scheme head Shown in Budget Publication under Major/Sub-Major/Minor Heads.	Modified classification to be adopted as per List of Major and Minor Heads of Account
15	12	07	117	2225-80-800-007-W. B. Commission for Backward Classes	2225-03- Welfare of Backward Classes
16	16	24	183	4210-06-Public Health-800 – Other Expenditure-001-Improvement of Health Transport Organization [HF]	4210-04-Public Health-200-Other Programmes
17	11	05	101	2401-00-108-Commercial Crops-007-Oilseed Development including	2401-00-114-Development of Oil Seeds
18	11	05	100	2401-00-108-Commercial Crops -002-Potato-seed Certification Centre	2401-00-103-Seeds
19	21	55	122	2702-00-796-Tribal Area Sub-Plan-SDS-002-Development of State-owned Shallow Tubewells -27-Minor works	2702-03-Maintenance-796-Tribal Area sub-Plan
20	21	53	58	3053-00-003-Training & Education-AE-001-Scheme for Training in Aviation in West Bengal	3053-80-General-003-Training & Education
21	16	24	183	4210-06-Public Health-800-Other Expenditure-SDS-001-Improvement of Health Transport Organization	4210-04-Public Health-200-Other Programmes
22	16	24	183	4210-06-Public Health-200-Other Expenditure-SDS-003-Improvement of Public Health Laboratories	4210-04-Public Health-107-Public Health Laboratories
23	24	72	67	2216-02-109-Bagjola Sewerage Treatment Plant	2215-Water supply and Sanitation 02-Swerage and Sanitation-106-Prevention of Air and Water Pollution
24	24	72	95	2217-05-193-079- Grants towards works undertaken by HIDCO and other township Projects	Minor head 191 as the grantee organisation is a development body corporate and not a Nagar Panchayats/ Notified Area committees.
25	24	72	156	4217-60-192-001-Water Supply Schemes for Urban Local Bodies	The appropriate Major and Minor head should be '4215-Capital Outlay on Water Supply & Sanitation-01-Water Supply-101-Urban Water Supply'

Effective measures may be taken for correction of all such cases in the Budget Publications of 2022-23.

5.11 Correction Slips not adopted in the Budget Documents

The Ministry of Finance, Department of Expenditure, Government of India issues correction slips for adoption in the List of Major and Minor Heads of Account of Union and States. In

some cases, necessary corrections as per correction slips were not affected by the State Government during budget preparation year after year. Instances of such cases revealed during scrutiny of the budget 2021-22 are furnished below for rectification in the Budget Publications of 2022-23.

(Table – 18)

Sl. No.	B.P No.	Grant No.	Page No.	Classification as per B.P of 2021-22	Classification as should be as per correction slip	Correction slip No.
1	4	-	219	0700-Major Irrigation-01-Major Irrigation (Commercial)/80-General	As per correction slip No. 506 dated 13.05.04 of CGA, each Commercial/Non Commercial Project will be a Sub-Major Head below the major head '0700-Major Irrigation' with suitable minor head thereunder, as and where, applicable.	C.S. No. 506 dated 13.05.2004
2	21	55	122	2702-00-796-Tribal Area Sub-Plan-001-Tank Irrigation [WI] -002- Dev. of State Owned Shallow Tubewells [WI] 003-Shallow Tubewells with Submersible Pumps [WI]	2702-03-Maintenance- 796-Tribal Area sub-Plan	C. S. No. 510 dated 13.05.2004
3	21	55	122	2702-00-796-Tribal Area Sub-Plan-001-Tank Irrigation [WI] -002- Dev. of State Owned Shallow Tubewells [WI] 003-Shallow Tubewells with Submersible Pumps [WI]	2702-03-Maintenance- 796-Tribal Area sub-Plan	C. S. No. 510 dated 13.05.2004
4	17	28	99-100	2216-01-Government Residential Buildings-700-Other housing	2216-07-Other housing The Minor head as applicable as per Correction Slip No.535 dated 30.12.2004 may be adopted taking into account the schemes to be introduced under those Minor heads	C.S.No. 535 dated 30.12.2004
5	20	43	56-57	2810-Non Conventional Sources of Energy-02-Solar & 2810-Non Conventional Sources of Energy-60-Others And different Minor Heads existing under the above Sub Major Heads	Substitute the nomenclature of existing Major Head i.e. '2810-Non Conventional Sources of Energy' as '2810 – New and Renewable Energy ' along with Sub-Major/Minor Heads there under with the following: Major Head:- " 2810 – New and Renewable Energy " Sub-Major Head: 00 Minor Head 101 – Grid Interactive and Distributed Renewable Power	C.S. No. 650 dated 15.09.2008

Sl. No.	B.P No.	Grant No.	Page No.	Classification as per B.P of 2021-22	Classification as should be as per correction slip	Correction slip No.
					102 – Renewable Energy for Rural Applications 103 – Renewable Energy for Urban, Industrial & Commercial Applications 104 – Research, Design & Development in Renewable Energy 105 – Supporting Programmes 800 – Other Expenditure	
6	19	40	162	2501-Special Programme for Rural Development 01-Intregrated Rural Development	All the Minor Heads below the Sub-Major head '01-Integrated Rural Development' have since been deleted vide C.S. no. 370 dated 25.5.2000.Necessary corrections may please be adopted.	C.S. No. 370 dated 25.05.2000
7	4	-	268-269	1601-08-110-Grants to cover gap in resources 001- Compensation for loss of Revenue on A/C of Goods and Services Tax (GST)	1601-08-114-- Compensation for loss of Revenue arising out of implementation of GST	C.S.No. 879 dated 01.01.2018
8	5	--	50--56	8448-00-120-Other Funds	8454-Funds for Autonomous Bodies under Treasury Singe Account System-00-Each autonomous Body will be a distinct Minor head Note: This Major head will be used for awarding Grants-in-Aid to Autonomous Bodies.	C.S.No. 915 dated 07.08.2018
9	4	--	149-150	0216-02-105-Receipts from Rental Housing Scheme	0216-02-105-Receipts under the Real Estate (Regulation and Development) Act, 2016 <u>Observation</u> It appears that for opening of new minor head for each class of scheme under sub-major head- '02-Urban Housing' approval of CGA was not obtained, as required in LMMHA, which caused the divergent of minor head between the Budget and List of Major and Minor Heads of Accounts	C.S.No. 940 dated 03.09.2019

5.12 Classification of Other Expenditure / Receipts under Minor Head code '800-Other Expenditure / Other Receipts'

Minor Heads "Other Expenditure / Other Receipts" are to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor

Head '800-Other Expenditure/ Other Receipts' is to be discouraged, since it renders the accounts opaque.

As per order no. G25018/CGA-AA/Audit Certificate/Misc. /07-08/ dated 20.01.2009 of Government of India, Ministry of Finance, Office of the Controller General of Accounts, New Delhi, extreme caution is required to be exercised in booking expenditure under the minor head '800'. Steps may be taken to bring those Sub Heads and Detailed Heads currently being operated under Minor Head '800' and carrying significant outlays (i.e., more than 50% of the allocation under the Major Head), under specific Minor Heads by getting new Minor Heads opened.

During scrutiny of the State Budget for 2021-22, it was observed that Budget Provisions amounting to **Rs 10,437.05 crore** in 476 sub-heads (as per **Annexure -1**) and **Rs 1,251.84 crore** in 218 sub-heads (as per **Annexure – 3**) were provided under the Minor Head '800 - Other Expenditure' and '800 - Other Receipts' which are 4.23 per cent of the total Revenue and Capital expenditure and 0.67 per cent of the total Revenue receipt respectively.

(Table - 19)

(Rs in Crore)

Budget Estimates under Minor Head 800 – Other Expenditure/ Other Receipts (Revenue and Capital)	2020-21		2021-22	
	Other Expenditure	Other Receipts	Other Expenditure	Other Receipts
	10,195.76	1,936.07	10,437.05	1,251.84

In this connection, two lists-one for '800-Other Expenditure' and another for '800-Other Receipts' as examples are highlighted in **Annexure – 1** and **Annexure- 3** respectively for guidance.

Besides two illustrative lists showing the modified Minor head closer to the programme to be followed in lieu of the existing Minor head '800-Other Expenditure' and '800-Other receipts' are given in **Annexure - 2** and **Annexure – 4** respectively .

5.13 Operation of multiple functional head for 'Jai Bangla Scheme 2020'

According Rule 29 of Government Accounting Rule, 1990 defining basis of classification stipulates that as a general rule, transactions in Government accounts shall have closer reference to the function, programme and activity of the Government and the object of the

revenue or expenditure, rather than the department in which the revenue or expenditure occurs.

In March 2020 the State Government had decided to bring all the new and existing Old Age pension scheme, Widow pension scheme and Disability pension scheme administered by various departments of the State Government, under one Umbrella Scheme for pensions, namely the Jai Bangla Scheme 2020. In terms of Finance (Audit) department order no. 1157-F(Y) of 6 March 2020 all such schemes are Social Security Pension Schemes and therefore required to be classified under the major head 2235-Social Security and Welfare-60-Other Social Security and Welfare Programmes- 102-Pensions under Social security Schemes or under head 2235-60-789-Special Component Plan for Scheduled Castes and 2235-60-796-Tribal area sub plan keeping in view of the provisions of Rule 29 of GAR, 1990 as well as Para 3.8 of General Directions⁶ of List of Major and Minor Heads of Accounts of Union and States.

Scrutiny of Budget documents relating to Demand nos. 7 (Backward Classes Welfare department), 30 (Information & cultural Affairs department), 65 (Tribal Development department) and 74 (Women & Child Development and Social Welfare department), reveals that aforesaid provision of GAR, 1990 is not followed while making budget provision for 2021-22 for the Jai Bangla Scheme as detailed below.

(Table – 20)

Sl. no.	Demand no.	Major Head	Sub-major Head	Minor Head	Sub-Head	Sub-head description	Budget Provision (Rs)
1	7	2225	01	102	014	Taposili Bandhu-Old Age Pension Scheme to Scheduled Castes under Jai Bangla	770,00,00,000
2	30	2205	00	800	052	Lok Prasar Prakaalpa under Jai Bangla-31-02	220,00,00,000
3	65	2225	02	102	016	Jai Johar-Old Age Pension to Scheduled Tribes under Jai Bangla	322,88,00,000
4	74	2235	02	101	039	Manabik Scheme under Jai Bangla-31-02	278,00,00,000
5	74	2235	02	789	059	Manabik Scheme under Jai Bangla	100,00,00,000
6	74	2235	02	796	056	Manabik Scheme under Jai Bangla	20,00,00,000
7	74	2235	02	103	073	Widow Pension Scheme	170,00,00,000

⁶ Stipulates that “Tribal Area Sub-plan” (Codes '796') “Special Component Plan for Scheduled Castes” (Code '789') may be opened as minor head below the major/ sub-major heads of Sector – Expenditure Heads (Revenue Account/ Capital Account), wherever necessary.

Sl. no.	Demand no.	Major Head	Sub-major Head	Minor Head	Sub-Head	Sub-head description	Budget Provision (Rs)
						under Jai Bangla	
8	74	2235	02	789	073	Widow Pension Scheme under Jai Bangla	50,00,00,000
9	74	2235	02	796	073	Widow Pension Scheme under Jai Bangla	30,00,00,000
10	74	2235	02	104	028	Old Age Pension Scheme under Jai Bangla	200,00,00,000
11	74	2235	02	789	074	Old Age Pension Scheme under Jai Bangla	80,00,00,000
12	74	2235	02	796	074	Old Age Pension Scheme under Jai Bangla	44,00,00,000

It is recommended that while classifying the transactions in Government account legal/codal provisions as discussed above may please be followed scrupulously.

5.14 Recoveries of overpayments exhibited as Revenue receipts

As per para 3.10 of General Direction of List of Major and Minor Head of Account of Union and States, Recoveries of overpayments whether made in cash or by short drawal from a bill during the same financial year in which such overpayments were made shall be recorded as reduction of expenditure under the concerned Service Head. Recoveries of overpayments pertaining to previous year(s) shall be recorded under distinct Minor Head 'Deduct Recoveries of overpayments' (code '911') below the concerned Major/Sub-major head without affecting the gross expenditure under the functional Major/Sub Major Head in the Appropriation Accounts.

Under the guideline of the said para, a Memorandum bearing No. 3724-F dated 10th May, 2007 was issued by the Finance Deptt., Audit Branch, Govt. of West Bengal stating therein the procedure for classification and accounting of 'Refund of revenue' and 'Recoveries of over payments'. During scrutiny of Budget Publication No. 4 – Receipts under Consolidated Fund for the year 2021-22, it is noticed that in respect of the following cases anticipated receipts with sub head nomenclature as 'Recoveries of Over payments' and 'Receipt due to Over payments' were exhibited under Revenue Receipt Heads instead of Revenue Expenditure Heads in contravention of the provision as stated above.

(Table – 21)

Sl. No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Detailed Head	Sub & Dtl. Head Description	Budget Provision (Rs)
1	0055	00	800	002	10	Recoveries of Over payments	3,06,000

Sl. No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Detailed Head	Sub & Dtl. Head Description	Budget Provision (Rs)
2	0070	60	800	004	10	Recoveries due to Over payments- Recoveries	3,75,000
3	0071	01	800	001	10	Recoveries of overpayments- Recoveries	1,31,34,000
4	0071	01	800	001	27	Recoveries of overpayments-Other Receipts	77,000
5	0210	01	800	004	10	Recoveries of overpayments- Recoveries	46,44,000
6	0210	04	800	001	10	Recoveries of overpayments - Recoveries	46,000
7	0401	00	800	003	27	Recoveries of overpayments – Other Receipts	34,000

Effective measures may be taken for necessary corrections of all such cases in the Budget Publication No. 4 of 2022-23.

5.15 Operation of different heads of account for Lapsed Deposits

As per List of Major and Minor Heads of Accounts of Union and States, transactions on Lapsed Deposits are to be booked under ‘0075-Miscellaneous General Services-00-101-Unclaimed Deposits’. Though it was highlighted from the Budget Review of 2017-18 that different classifications were in operation for transactions on Lapsed Deposits, the same has not been done during Budget of 2021-2022 also. It has been observed from Budget Publication no. 4 that transactions on Lapsed Deposits are being accommodated under three classifications tier i.e. ‘0075-Miscellaneous General Services-00-101-Unclaimed Deposits-001-Receipt due to Unclaimed Deposits’, ‘0075-Miscellaneous General Services-00-800-Other Receipts-006-Refund of Lapsed Deposits’ and ‘0075-Miscellaneous General Services-00-900-Deduct-Refunds-001-Refunds of lapsed deposits’ in Budget estimates of 2021-22 Ideally deposits credited as lapsed should be classified under the classification ‘0075-Miscellaneous General Services-00-101-001-Receipt due to unclaimed Deposit-27-Other receipts’, whereas refund of lapsed deposit is required to be classified as reduction under the ‘0075-Miscellaneous General Services-00-101-Unclaimed Deposits-001-Receipts due to Unclaimed Deposit’ with the detailed head ‘20-Refund’. It is therefore suggested that the need of other two classifications i.e. ‘0075-Miscellaneous General Services-00-800-Other

Receipts-006-Refund of Lapsed Deposits’ and ‘0075-Miscellaneous General Services-00-900-Deduct-Refunds-001-Refunds of Lapsed Deposits’ may be reviewed.

5.16 Erroneous nomenclature of sub head

It has been observed from Budget documents that in some heads of account, the nomenclature of the sub-head is either incomplete or blank and therefore the purpose of the scheme is not evident. This may be rectified in the Budget of 2022-23.

(Table – 22)

Sl. No.	B.P.	Grant No.	Classification of Head of Account	Nomenclature of Sub Head as per Budget documents	Budget Provision(Rs)
1	13	11	2851-00-911-055	Scheme for	-1000
2	13	11	2851-00-911-060	Scheme for	-1,000
3	13	11	2851-00-911-063	Scheme for	Nil
4	13	11	2851-00-911-029	nil	-1,00,000
5	13	11	2851-00-911-061	nil	-1,000
6	13	11	2851-00-911-062	nil	-1,000
7	20	45	2215-01-800-001	Works	5,57,69000

5.17 Budget Provision under incorrect object head in respect of Capital Expenditure

In the following case of Capital expenditure, budget provisions for the year 2021-22 was provided under incorrect object head like ‘27-Maintenance’

(Table – 23)

B.P. No.	Grant No.	Major Head	Sub Major Head	Minor Head	Sub Head	Sub Head Description	Dtl. Head	Sub Dtl. Head	Budget provision (Rs)
12	07	4225	01	277	001	Construction of Hostel schools (SC)	27	00	50,00,000

5.18 New sub-Heads opened without concurrence of the Accountant General

Rule 28 of the Government Accounting Rule 1990 (GAR) clarifying the word “Form”, as used in Article 150 of the Constitution, under which the accounts of the Union and States shall be kept on the advice of Comptroller and Auditor General of India, states that it has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads under which the transactions are to be classified. Further, under Note-1 below Rule 26 of GAR the functions of the Central Government under Article 150 of the Constitution relating to the opening of sub-heads and detailed /object heads of accounts under the various Major and Minor heads of

Accounts in the concerned State had been entrusted to the State Governments subject to the condition that orders issued by a State Government for opening subheads and detailed/object heads are consistent with the directions issued by the Central Government from time to time. Under this legal framework for opening of new sub-heads/ detailed heads advice and concurrence of the State Accountant General is sought by the State Government.

During scrutiny of Budget documents of Government of West Bengal for the year 2021-22, it has been observed that the State Government did not obtain the approval of the Accountant General at the time of opening of 128 sub-heads included in the Budget Publications. A list showing such new sub-heads/schemes is enclosed as **Annexure - 5**. The State Government may take necessary post-facto approval from the Principal Accountant General in those cases.

5.19 Repetition of ‘Sub-head’ nomenclature

In the List of Major and Minor Heads of Accounts for Union and States paragraph 1.1 of General Directions categorically mention that ‘Sub-head’, identifies the schemes undertaken in pursuance of programmes represented by Minor heads, should not be multiplied unnecessarily and new ones opened only when really required.

It was observed on scrutiny of the Budget Publications of 2021-22 that in deviation from this guideline some identical schemes both under receipts and payments with different scheme codes bearing the same nomenclature have been included below the same Major, Sub Major and Minor head. The existence of identical schemes with different scheme codes in expenditure heads of different Grants or in different categories of expenditure/ scheme like ‘Administrative Expenditure’, ‘State Development schemes’ are attributable to abolition of Plan/Non-Plan (SP/NP) concept of scheme codes.

But it was noticed that in some expenditure heads, identical schemes existed under same grant and same scheme category. Since codes for category of expenditure are not permissible in six tier accounting classification, existence of such identical schemes at two places can not only create confusion in accounting of the vouchers /challans but also serve no purpose in extracting category wise expenditure data directly from the accounts. Despite Finance department circular (No. 745-FB) of 3 September 2019 instructing all Controlling officers to merge similar sub-heads to prevent duplication of booking of expenditure and minimize excess sub-heads in the accounts, repetition of sub-heads is noticed in the Budget documents of 2021-22. A few such cases are listed in **Annexure -6**. Though such cases were highlighted in the Budget Review of previous years also, complete remedial measures were not taken even in the Budget for 2021-22.

The State Government may examine such schemes and if those are to be retained, suitable modification of nomenclature may be carried out in consultation with this office.

Annexure – 1

(Reference to paragraph no. 5.12)

Budget Provision under the Minor Head '800 – Other Expenditure' in the Budget estimates of 2021-22

Sl. No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
1	02	2012	03	800	001	Other Expenditure	20,50,000
2	02	2012	03	800	002	Furnishing of Raj Bhawans at Kolkata and Darjeeling	1000
3	03	2013	00	800	001	Other Expenditure	1,77,73,000
4	04	2401	00	800	009	Additional Central Assistance Scheme under Rastriya Krishi Vikash Yojana (Central Share)	12,60,00,000
5	04	2401	00	800	024	Scheme under Rastriya Krishi Vikash Yojana (State Share) (RKVY)	7,57,00,000
6	04	2408	02	800	003	Subsidy to small Farms for Construction and Improvement of Storage Structure	3,00,00,000
7	04	2408	02	800	011	Strengthening and Supervision of Cold Storages	1,00,00,000
8	04	2435	01	800	002	Scheme for Export Promotion of Agricultural commodities-	50,00,000
9	04	2435	01	800	006	Scheme for Introduction of Pledge Finance through Regulated Market Committee	5,00,000
10	04	2435	01	800	008	Agricultural Marketing Information ,Publicity and Exhibition farm produce marketing	9,65,00,000
11	05	2401	00	800	007	e-Governance in agriculture	6,00,00,000
12	05	2401	00	800	008	Assistance to Farmers in case of Natural Calamities	144,00,00,000
13	05	4401	00	800	005	Construction of Office Buildings in the Districts	50,00,00,000
14	05	4401	00	800	007	Infrastructural facilities on Agricultural Programmes under R.I.D.F.	55,00,00,000
15	06	2235	60	800	004	Pension to the Employees of West Bengal Veterinary Council	4,01,000
16	06	2401	00	800	010	Additional Central Assistance Scheme under Rastriya Krishi Vikash Yojana (Central Share)	15,10,00,000
17	06	2403	00	800	010	Societies for the Prevention of Cruelty to Animals	98,98,000

Sl. No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
18	06	2403	00	800	012	Assistance to West Bengal University of Animal and Fishery Sciences	8,05,00,000
19	06	2403	00	800	014	W. B. Livestock Processing Dev. Corp. Assistance to Livestock Dev. Processing & Marketing	38,38,00,000
20	06	2403	00	800	015	West Bengal University of Animal and Fishery Sciences	52,99,75,000
21	06	2403	00	800	020	Hill Areas Sub Plan - strengthening of disease investigation	2,12,000
22	06	2403	00	800	026	State Animal Welfare Board	1,15,000
23	06	2403	00	800	027	Grants to Paschim Banga Go-sampad Bikas Sanstha	2,42,16,000
24	06	2403	00	800	029	West Bengal Veterinary Council	7,54,000
25	06	4403	00	800	001	Assistance to West Bengal University of Animal and Fishery Sciences	27,00,00,000
26	07	2225	01	800	002	Aid to Voluntary Agencies working for the development of Scheduled Castes	3,50,000
27	07	2225	01	800	003	Eradication of remnants of untouchability and implementation of the PCR Act	1,98,00,000
28	07	2225	01	800	006	Promotion of cultural activities	8,10,00,000
29	07	2225	01	800	012	Infrastructure Development Programme	11,00,000
30	07	2225	80	800	002	Education- Pre-examination Training Centres for Scheduled Caste and Scheduled Tribe Students appearing at the Competitive Examination	3,00,00,000
31	07	2225	80	800	005	Provision for Revision of Pay Scales of employees of Co-operatives under S.C.& T.W.	0
32	07	2225	80	800	006	Education- Special scholarships to meritorious S.C. & S. T. students reading in classes IX - XII in order to prepare them for Engineering, Technical, Higher education	12,50,000
33	07	2225	80	800	007	W. B. Commission for Backward Classes	84,26,000
34	07	2225	80	800	011	Education- Additional financial assistance to Post-Matric hostellers	12,50,00,000

Sl. No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
35	07	2225	80	800	014	Education- Additional benefit for Post-Matric Hostellers reading in Classes XI & XII	2,00,000
36	07	2225	80	800	015	Education- Additional Fin. benefits to meritorious S.C. and S.T. Girl students	40,00,000
37	07	2225	80	800	023	Setting up of Mangar Development Board for the Mangar people of West Bengal	5,77,000
38	07	2225	80	800	024	Setting up of West Bengal Khambu Rai Development Board	1,55,000
39	07	2225	80	800	030	Ambedkar Centre for Excellence (ACE)	10,00,000
40	07	2225	80	800	032	Setting up of Mangar Development Board for the Mangar people of West Bengal	1,50,00,000
41	07	2225	80	800	034	Setting up of West Bengal Khambu Rai Development Board	1,50,00,000
42	07	2225	80	800	035	Modernisation of Existing Training Centre	11,00,000
43	07	2225	80	800	036	West Bengal Sarki Development and Cultural Board	1,50,00,000
44	07	2225	80	800	037	West Bengal Damai Development and Cultural Board	1,50,00,000
45	07	2225	80	800	038	West Bengal Kamai Development and Cultural Board	1,50,00,000
46	07	2225	80	800	039	West Bengal Bhujel Development and Cultural Board	1,50,00,000
47	07	2225	80	800	040	West Bengal Newar Development and Cultural Board	1,50,00,000
48	07	2225	80	800	041	West Bengal Gurung Development and Cultural Board	5,77,000
49	07	2225	80	800	042	West Bengal Gurung Development and Cultural Board	1,50,00,000
50	07	2225	80	800	043	The West Bengal Rajbanshi Development and Cultural Board	5,20,00,000
51	07	2225	80	800	044	The Terai, Dooars, Siliguri Development and Cultural Board (Gorkha Communities)	5,20,00,000
52	07	2225	80	800	045	The West Bengal Kurmi Development and Cultural Board	1,70,00,000
53	07	2225	80	800	049	Expenditure for promotion of education amongst educationally Backward Classes	16,000

Sl. No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
54	07	2225	80	800	052	Government Managed Hostels	525000
55	07	2225	80	800	054	Education- Participation in Melas, Seminars and Exhibitions etc. to popularise Handicrafts of S.C. and S.T. people of this State.	40,00,000
56	07	2225	80	800	056	West Bengal Kamai Development and Cultural Board	22,79,000
57	07	2225	80	800	057	West Bengal Sarki Development and Cultural Board	23,00,000
58	07	2225	80	800	058	West Bengal Damai Development and Cultural Board	23,00,000
59	07	2225	80	800	059	West Bengal Bhujel Development and Cultural Board	21,00,000
60	07	2225	80	800	060	West Bengal Newar Development and Cultural Board	22,00,000
61	07	2225	80	800	061	The West Bengal Rajbanshi Development and Cultural Board	7,40,000
62	07	2225	80	800	062	The Terai, Dooars, Siliguri Development and Cultural Board (Gorkha Communities)	4,00,000
63	07	2225	80	800	063	The West Bengal Kurmi Development and Cultural Board	6,20,000
64	07	2225	80	800	064	The West Bengal Thami Development & Cultural Board	6,20,000
65	07	2225	80	800	065	The West Bengal Thami Development & Cultural Board	1,50,00,000
66	08	2401	00	800	011	Additional Central Assistance Scheme under Rastriya Krishi Vikash Yojana (Central Share)	20,00,00,000
67	10	3456	00	800	006	Setting of new District Forums	79,00,000
68	10	3456	00	800	007	Setting up and strengthening of the Directorate of Consumer Affairs and its District/Sub-Divisional Offices	50,00,000
69	10	3456	00	800	010	Setting up of a National Institute for Consumer Education and Consumer Centres in different Districts	60,00,000
70	10	3456	00	800	011	Interface Development and Organising awareness programme etc	28,00,00,000
71	14	2202	04	800	002	Development and Expansion of Audio-visual Education	2000
72	14	2202	05	800	001	Development of Institutions for education of the Handicapped	7,74,00,000

Sl. No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
73	14	2202	05	800	011	Development of Training Institutions for the Handicapped	10,00,000
74	14	2202	80	800	001	Development and Expansion of Library Services	39,21,02,000
75	15	2202	01	800	003	Provision for incentive to the Development of Elementary Education	600,00,00,000
76	15	2202	01	800	004	Establishment of a Board for Primary Education.	10,00,00,000
77	15	2202	01	800	009	State Board of Primary Education	3,01,86,000
78	15	2202	01	800	015	Establishment of a board for Primary Education	1000
79	15	2202	01	800	024	Development of District Primary School Council.	25,00,00,000
80	15	2202	01	800	031	Development of Academic Infrastructure	84,00,00,000
81	15	2202	01	800	044	District Primary Schools Council / Board	45,16,88,000
82	15	2202	02	800	002	Educational and Vocational Guidance Programme (10+2 Stage)	0
83	15	2202	02	800	003	Development of W.B. Board of Secondary Education	20,00,00,000
84	15	2202	02	800	004	Establishment of State Council of Educational Research and Training, West Bengal	1,00,00,000
85	15	2202	02	800	006	Expansion of Teaching and Educational Facilities for Children of Age Group 11-14 years	42000
86	15	2202	02	800	007	Development of West Bengal Council of Higher Secondary Education	10,00,00,000
87	15	2202	02	800	009	Financial Assistance for Wards of Defence Personnel	0
88	15	2202	02	800	013	The West Bengal Board of Secondary Education	57,94,43,000
89	15	2202	02	800	019	Incentive to the Development of Secondary Education	0
90	15	2202	02	800	020	State Open School	36,80,000
91	15	2202	02	800	022	State Open School	3,50,00,000
92	15	2202	02	800	023	West Bengal School Service Commission for the Recruitment of Teachers in Non-Govt. Secondary	5,00,00,000

Sl. No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
						Schools	
93	15	2202	02	800	027	Health Schemes for Children reading in Secondary Schools[ES]	0
94	15	2202	02	800	029	Improvement of Buildings of Jr. High Schools	28,20,00,000
95	15	2202	02	800	037	Provision for Improvement of School Environment and Creation of Assets	82,30,77,000
96	15	2202	02	800	048	Inclusive Education of the Disabled at the Secondary Stage	3,62,50,000
97	15	2202	02	800	050	Development of continuous comprehensive evaluation at the Primary & Secondary stage	2,00,00,000
98	15	2202	02	800	059	Science Education in Secondary Schools	0
99	15	2202	80	800	025	Contributions of State Government to National Foundation for Teachers Welfare	0
100	15	2202	80	800	028	Publication of Annual Report, Journal etc.	9,37,000
101	15	2202	80	800	033	Primary Education Schemes (Education)	31,06,000
102	16	3435	04	800	002	Waste Management Programme including Hazardous Chemicals, Waste and Plastics	5,00,00,000
103	16	3435	04	800	004	Provision for Govt. share to Hazardous Waste Management Units and Biomedical Waste Management Units built in P.P.P mode.	20,00,000
104	16	3435	04	800	009	Participatory Management and Environmental Improvement Programme	50,00,000
105	18	2030	03	800	001	Computerization of the process of registration	7,00,00,000
106	18	2030	03	800	008	Site preparation for computerization of registration process	11,85,000
107	18	2039	00	800	006	Budgetary support for deployment of Personnel from Eastern Distilleries and Chemicals Limited (EDCL)	1,22,00,000
108	18	2054	00	800	002	Establishment charges payable to the A.G. W.B. for Budget preparation	10,49,000
109	18	2054	00	800	004	Directorate of Pension, Provident Fund and Group Insurance	8,35,42,000

Sl. No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
110	18	2070	00	800	014	State Lotteries	2,21,45,000
111	18	2070	00	800	021	Funeral Expenses of State Government Employees	14,000
112	18	2070	00	800	042	Expenditure relating to 15th Finance Commission	1,52,00,000
113	18	2071	01	800	001	Fund Required for Meeting Other Expenditure	73,77,31,000
114	18	2071	01	800	002	Re-imbusement of Medical Expenses to Pensioners	55,90,00,000
115	18	2071	01	800	004	Payment to the Health Care Organisations for cashless medical facility	79,00,00,000
116	18	2075	00	800	002	Grants to clubs of Government employees for promotion of recreational activities	5,000
117	18	2075	00	800	004	Payment to Health Care Organisations for cashless medical facility	78,02,58,000
118	18	2250	00	800	004	Grants towards Marketing facilities / Marketing Promotion	11,00,00,000
119	18	2250	00	800	008	Grants in lieu of remission of taxes	3,14,000
120	18	2250	00	800	013	Grants to the Indian Institute of Public Administration -West Bengal Regional Branch	1,08,000
121	18	2250	00	800	020	Contribution to National Institute of Public Finance and Policy for setting up a State's Finance Cell	57,000
122	18	2250	00	800	029	The Governor of West Bengal Welfare Fund	1,63,49,000
123	18	6004	09	800	001	Share of Small Savings Collections	431,67,49,000
124	20	2405	00	800	019	Construction of Houses of Fishers of Non-SC category (Central Share)	0
125	20	2405	00	800	021	Construction of Houses of Fishers of Non-SC category (State Share)	60,00,000
126	20	2515	00	800	001	Intensive Development of Fisheries in C.D. Blocks	8,51,32,000
127	20	2515	00	800	012	Development of Tank Fisheries in the selected C.D. Blocks in State	9,25,59,000
128	21	2408	01	800	001	Implementation of e-Governance programme	100000
129	21	4408	02	800	001	Acquisition of land	50,00,000

Sl. No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
130	21	4408	02	800	002	Construction/Reconstruction/Repair etc. of Food Storage Godowns and allied works	350000000
131	21	4408	02	800	003	Construction of workshop sheds, Garages at Tollygunge and Cossipore, Calcutta.	24,00,000
132	21	4408	02	800	004	Creation of accommodation for the different offices of Food and Supplies Department.	25,00,00,000
133	21	4408	02	800	012	Construction/Re-construction/Renovation of Food Storage Godowns and allied works under RIDF	0
134	21	4408	02	800	013	Infrastructural Upgradation & Creation of Storage Capacity by West Bengal Warehousing Corporation	8,00,00,000
135	22	2401	00	800	013	Additional Central Assistance Scheme under Rastriya Krishi Vikash Yojana (Central Share)	5,76,00,000
136	22	2401	00	800	020	Additional Central Assistance Scheme under Rashtriya Krishi Vikas Yojana (RKVY) (State Share)	3,83,76,000
137	23	2401	00	800	014	Rastriya Krishi Vikash Yojana (Central Share)	1,50,00,000
138	23	2401	00	800	023	Rastriya Krishi Vikash Yojana (State Share)	1,00,00,000
139	23	2406	01	800	003	Amenities to forest staff and labourers	1,20,00,000
140	23	2406	01	800	004	Publicity-Cum-Extension	70000000
141	23	2406	01	800	013	Monitoring and Evaluation	0
142	23	2406	01	800	024	Intensification of management	1,50,00,000
143	23	2406	02	800	002	Rewards for Control of Wild Animals	1,10,00,000
144	23	2406	02	800	003	Compensation for Wildlife Depredation	12,56,33,000
145	24	2210	01	800	002	Grants to the West Bengal Council of Medical Registration	5,00,000
146	24	2210	01	800	004	Grants to the West Bengal Nursing Council	
147	24	2210	01	800	005	Other Medical Grants	7,21,000

Sl. No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
148	24	2210	01	800	006	Grants to the West Bengal Pharmacy Council	
149	24	2210	03	800	002	Promotion of the Primary Health Care Services	36,41,00,000
150	24	2210	03	800	013	Special Programme under National Rural Health Mission(NRHM)- (State Share)	40,77,14,000
151	24	2210	03	800	014	Drugs for mother and children under NRHM	3931000
152	24	2210	03	800	015	National Health Mission including NRHM (Central Share)	424,00,10,000
153	24	2210	06	800	002	Improvement of Urban Health Services	91,50,00,000
154	24	2210	06	800	003	National Programme for Prvention & Control of Cancer,Diabetes,Cardiovascular Disease & Stroke (NPCDCS)	100000
155	24	2210	06	800	004	National Programme for Care of the Elderly (NPHCE).	100000
156	24	2210	06	800	006	Swasthya Sathi	640,10,00,000
157	24	2250	00	800	037	Expenditure in running of the Morgues	3,94,000
158	24	4210	01	800	002	Setting Up Of Second Campus of CNCI at New Town, Rajarhat.	10,00,00,000
159	24	4210	01	800	004	Improvement of State Health Organisation	5000000
160	24	4210	01	800	021	Mental Hospitals	10,00,00,000
161	24	4210	01	800	022	Improvement of District Level Health Administration	10,00,00,000
162	24	4210	01	800	038	Improvement of Homoeopathic Institution.	7,90,00,000
163	24	4210	01	800	039	Improvement ofAyurvedic Institution.	26,47,00,000
164	24	4210	06	800	001	Improvement of Health Transport Organisations	1,00,00,000
165	25	2059	01	800	001	Works related to system for Data, Voice, Internet connectivity and ICT Services	3,12,32,000
166	25	2059	80	800	002	Research and in-service training	51,60,000
167	25	2059	80	800	003	Indian Buildings Congress	88,000
168	25	2250	00	800	031	Expenditure in connection with Gangasagar Mela	5,60,00,000
169	25	3054	04	800	001	Other Expenditure under P W	57,97,36,000

Sl. No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
						Department	
170	25	3054	04	800	002	Other Expenditure under P W (Roads) Department	118,38,38,000
171	25	3054	04	800	003	Development of State Roads under P W(Roads) Department	3,25,19,000
172	25	3054	04	800	004	Development of State Roads under P W Department.	7,12,39,000
173	25	3054	04	800	005	Improvement of illumination level and replacement of old luminaires in important roads by P W Department,Electrical Wing.	25,37,000
174	25	3054	04	800	010	State Bridge Fund Work	1,24,00,000
175	25	3054	05	800	001	State Roads of Inter-State Economic Importance under PW(Roads) Department.	2,32,000
176	25	3054	80	800	003	Maintenance of lighting arrangements on State Bridges by P W Department Electrical Wing	43,08,000
177	25	3054	80	800	005	Contributions to Indian Road Congress-Contribution by P W Department	4,20,000
178	25	3054	80	800	008	Contribution to Indian National Group of the International Association for Bridge and Structural Engineering	2,00,000
179	25	3054	80	800	009	Decorative arrangement for important days and Persons Republic Day Parade	1,95,00,000
180	25	3054	80	800	010	Decorative arrangement for important days and Persons Barricading on important roads during Durgapuja and Muharram	4,00,00,000
181	25	3054	80	800	011	Decorative arrangement for important days and Persons Construction of rostum barricade etc.for visit and tour of V.V.IPs	50,20,00,000
182	25	3054	80	800	013	Decorative arrangement for important days and Persons- for PWD Electrical Wing.	28,10,000
183	25	4059	01	800	001	works related to system for Data,Voice,Internet connectivity and ICT Services	3,90,00,000
184	25	5054	03	800	001	Development of State Roads(other than BMS)	30,00,00,000
185	25	5054	03	800	003	I.T Investment	1,00,00,000

Sl. No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
186	25	5054	03	800	004	IT Investment	13,29,90,000
187	25	5054	03	800	005	Payment of Compensation for Land Aquisition	15,00,000
188	25	5054	80	800	009	Programme for Roads and Bridges under Central Road Fund (Central Share)	500,00,00,000
189	28	2216	80	800	001	Works-Charged Establishment	32,50,00,000
190	28	4216	02	800	001	Land Acquisition and Development Scheme	10,00,000
191	28	4216	02	800	003	Administrative Improvement - Construction of Office-cum Residential Complexes for Field Officers	1,00,00,000
192	28	4216	02	800	004	Purchase of Machineries and Equipment etc.	5,00,000
193	28	4216	02	800	006	Replacement and Renovation of Existing Housing Estates	37,88,75,000
194	30	2205	00	800	001	Rabindra Sadan, Calcutta	97,04,000
195	30	2205	00	800	003	Construction and Renovation of Public Halls	29,00,00,000
196	30	2205	00	800	004	Setting up of an Institute of Folk culture.	0
197	30	2205	00	800	005	Financial Assistance to distressed persons in the filed of Culture	2,00,00,000
198	30	2205	00	800	006	State Academy of Music.	56,13,000
199	30	2205	00	800	007	Awards (for drama, music etc.)	50000000
200	30	2205	00	800	008	Setting up of Tribal culture Centre at Suri and Jhargram.	3,71,000
201	30	2205	00	800	009	Setting up of an Art Gallery and Exhibition Hall.	24,82,000
202	30	2205	00	800	010	Girish Mancha.	89,64,000
203	30	2205	00	800	011	Folk and Tribal culture.	94,51,000
204	30	2205	00	800	012	Paschimbanga Bangla Academy.	1,88,53,000
205	30	2205	00	800	013	Bhaskar Bhavan	28,74,000
206	30	2205	00	800	015	University Institute Hall.	35,68,000
207	30	2205	00	800	016	Setting up of Sishu Kishore Academy.	52,22,000
208	30	2205	00	800	017	University Institute Hall	28,00,000
209	30	2205	00	800	034	Construction of Yatra Mancha	10,00,000

Sl. No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
210	30	2205	00	800	038	Banga Sanskriti Bhawan, New Delhi.	30,00,000
211	30	2205	00	800	039	Sangeet Academy Bhawan.	10,10,000
212	30	2205	00	800	041	Construction of Folk village	100000
213	30	2205	00	800	042	Construction of Rajya Charukala Parshad	10,000
214	30	2205	00	800	043	Construction of Natya Academy Bhawan.	70,00,000
215	30	2205	00	800	047	Bangla Sangeet Mela.	7,10,00,000
216	30	2205	00	800	048	Bhaskar Bhavan.	9,48,000
217	30	2205	00	800	049	Jatra Academy.	80,00,000
218	30	2205	00	800	050	Rajya Charukala Parsad.	90,40,000
219	30	2205	00	800	051	Fairs & Festivals.	3,57,00,000
220	30	2205	00	800	055	Paschimbanga Bangla Academy Rabindra Okakura Bhawan.	50,00,000
221	30	2205	00	800	057	Lok Prasar Prakalpa under Jai Bangla (JAIBANGLA)	259,00,00,000
222	30	2205	00	800	066	Madhusudan Mancha.	66,87,000
223	30	2205	00	800	068	Financial Assistance to cultural institutions for promotion of drama, music and other cultural activities	6,80,00,000
224	30	2205	00	800	070	Natya Academy.	58,31,000
225	30	2205	00	800	076	Jatra Academy.	15,00,000
226	30	2220	01	800	001	Film Development Board	1,12,000
227	30	2220	01	800	002	Modernisation of Studios / Laboratories	10,00,000
228	30	2220	01	800	003	Film Festivals	15,00,00,000
229	30	2220	01	800	006	Setting up of Film Archive	13,40,000
230	30	2220	01	800	007	Degree/Diploma Course in Film Making	7,00,000
231	30	2220	01	800	009	Setting up of Roopkala Kendra	2,00,00,000
232	30	2220	01	800	011	Setting up of Roopkala Kendra.	2,31,35,000
233	30	2220	01	800	012	Payment of Share money to the Producers/Distributors	95,90,000
234	30	2220	01	800	013	Film Workers' Welfare Fund	1,77,000
235	30	2220	01	800	014	Setting up of an Art Film Theatre, Film Archive	2,53,46,000
236	30	2220	01	800	015	Cinema Centenary Buildings	2,17,23,000
237	30	2220	01	800	018	Setting up of West Bengal Tele Academy	1,60,00,000
238	30	2220	60	800	001	State Ceremonies	1,80,38,000
239	30	2220	60	800	002	Fair and Exhibitions	1,53,62,000
240	30	2220	60	800	004	Introduction of Bengali and Nepali as Official Languages	3,06,000
241	30	2220	60	800	005	Setting-up of a Guest House	4,03,000

Sl. No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
242	30	2220	60	800	006	Campaign & Awareness Building in District & Sub-division	97,000
243	30	2250	00	800	006	The Board of Trustees, Mahajati Sadan	1,86,36,000
244	30	4202	04	800	002	Setting up of West Bengal Tele Academy	35,00,00,000
245	32	2250	00	800	032	Expenditure in connection with Gangasagar Mela	13,70,00,000
246	32	2701	80	800	003	Payment of Annual contribution to the Central Board of Irrigation and Power	2,43,000
247	32	4700	01	800	001	Special Repair to Mayurakshi Reservoir Project	20,00,00,000
248	32	4700	02	800	001	Special Repair to Kangsabati Reservoir Project	20,00,00,000
249	32	4700	03	800	001	Special Repair to Barrage & Irrigation System of Damodar Valley Project	45,00,00,000
250	32	4700	04	800	001	Works for Teesta Barrage Project	70,00,00,000
251	32	4700	80	800	002	Schemes under Rural Infrastructure Development Fund	71,00,00,000
252	32	4700	80	800	004	Infrastructure development including special repair to buildings in Irrigation Sector	37,00,00,000
253	32	6004	01	800	011	Loans for Irrigation, Navigation, Flood Control and Drainage Projects: Emergent flood protection/anti-erosion works	24,00,000
254	33	2056	00	800	001	Modernisation of Prison Administration	60,00,000
255	33	2056	00	800	002	Miscellaneous Development Works	11,70,00,000
256	33	2056	00	800	003	Charges for Police Custody	91,54,000
257	33	2056	00	800	004	Expansion of Teaching and Educational Facilities to children of women inmates up to 6 years (JL)	5,00,000
258	33	2056	00	800	005	Schemes of Women Correctional Homes in West Bengal (JL)	5,00,000
259	33	2056	00	800	008	Vocational Training to Inmates (irrespective of male and female) in the Correctional Homes	30,00,000
260	33	2056	00	800	013	Charges for Moving Prisoners	0
261	33	2056	00	800	014	Vocational Training for Women Inmates (JL)	10,00,000
262	34	2014	00	800	006	Assistance to the National University of Juridical Sciences	0
263	34	2014	00	800	009	West Bengal Advocates Welfare Corporation	45,00,000
264	34	2014	00	800	017	Computerization in the Court Buildings under the Scheme relating to Development of Infrastructural Facilities for the Judiciary	5,00,00,000
265	38	2225	04	800	001	The West Bengal Pahadia Minority Development Board	35,00,000

Sl. No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
266	38	2250	00	800	005	Grants to the State Haj Committee	41,00,000
267	38	2250	00	800	017	Contribution to the Board of Wakfs, West Bengal	138,25,11,000
268	38	4235	02	800	002	Provision for Rural Infrastructure Development in the Minorities Area	50,00,00,000
269	38	4235	02	800	004	Setting up of new Educational Institutions for Minorities	10,00,00,000
270	38	4235	02	800	005	Scheme for development and Welfare of Minorities	550,00,00,000
271	38	4235	02	800	006	Multi-Sectoral Development Scheme for Minorities (Central Share) (OCASPS)	0
272	38	4235	02	800	007	Multi-Sectoral Development Scheme for Minorities (State Share) (OCASPS)	0
273	38	4250	00	800	001	Scheme for construction of hostels for Minority Students in the districts	30,00,00,000
274	38	4250	00	800	002	Construction of 2nd Haj House	20,00,00,000
275	38	4250	00	800	004	Construction of Minority Bhavan	2,00,00,000
276	38	4250	00	800	006	Construction of Office Building of WBMDFC	2,00,00,000
277	40	2235	60	800	002	Implementation of Sahay Programme	2,51,62,000
278	40	2501	05	800	001	Integrated Wasteland Development Programme	10,000
279	40	2515	00	800	001	Production of Panchayati Raj Journal in Regional Language	
280	40	2515	00	800	004	Assistance to Panchayat Raj Bodies for Sewerage and Rural Sanitation.	10,000
281	40	2515	00	800	013	Assistance to Panchayati Raj Bodies for running Sishu Shiksha Kendra	15,000
282	40	2515	00	800	019	Assistance to Panchayati Raj Bodies for running Madhya Shiksha Karmasuchi (MSK) .	15,000
283	40	2515	00	800	026	Assistance to West Bengal State Rural Development Agency (WBSRDA)	21,40,00,000
284	40	2515	00	800	032	Assistance to Panchayat Raj Bodies for CHCMI for women and children	1,70,00,000
285	40	2515	00	800	033	Infrastructure Development in Rural Areas by West Bengal Compensatory Entry Tax Fund (WBCETF)	30,00,000
286	40	2515	00	800	039	Implementation of Shyama Prasad Mukherji Rurban Mission (SPMRM) (Central Share)	0
287	40	2515	00	800	040	Implementation of Shyama Prasad Mukherji Rurban Mission (SPMRM) (State Share)	0

Sl. No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
288	41	2070	00	800	005	West Bengal Youth Parliament Competition Scheme in Educational Institutions	15,93,00,000
289	45	2215	01	800	001	Works [PH]	5,57,69,000
290	45	2215	01	800	028	Water Supply Schemes for Arsenic - difficult areas - Arsenic and other works	5,85,78,000
291	45	2215	01	800	029	Monitoring Cell and Investigation Unit	2,21,22,000
292	45	2250	00	800	030	Expenditure in connection with Gangasagar Mela	51,00,00,000
293	45	2250	00	800	035	Expenditure in connection with other Melas	40,00,000
294	45	2250	00	800	041	Fire fighting arrangment in Ganga Sagar Mela Ground - Public Health Engineering Department .	4,00,00,000
295	45	6004	01	800	009	Neorakhola Water Supply Scheme	0
296	51	2203	00	800	007	Strengthening of Technical Education Services.	8,50,00,000
297	51	2203	00	800	013	Introduction of Vocational Education and Training under WBSCT and Vocational Education and Skill Development	162,50,00,000
298	51	4202	01	800	001	Infrastructure Facilities for Technical Education Programme under RIDF	35,00,00,000
299	51	4202	02	800	001	Constuction of Vocational Training Centres	50,00,000
300	52	3452	01	800	002	Tourist Organisation including Re-organisation of Tourist Information and Assistance Services	10,00,00,000
301	52	3452	01	800	003	Expansion/Improvement of Tourist Lodges	5,40,00,000
302	52	3452	01	800	004	Organisation of a Planning and Plan Monitoring Cell	20,00,00,000
303	52	3452	01	800	005	Provision of developed sites, construction of ancillary works, furniture and furnishings, equipment, commissioning and operation of tourist lodges etc.	1,00,00,000
304	52	3452	01	800	087	Maintenance of Tourist Lodges,Motel Centres,Etc.	1,22,11,000
305	52	3452	01	800	089	Grants to WBTDCL for rescue and other operation to tourists	20,000
306	52	3452	80	800	001	Regional Establishment	3,78,41,000
307	52	3452	80	800	007	Tourist Publicity (including Festival Advertising as publicity)Expenses	36,00,00,000

Sl. No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
308	52	3452	80	800	011	Incentives to Private Sector for construction of Tourism Units as defined under W.B. Incentive Scheme-2000 (for large and medium industries)	1,00,00,000
309	52	5452	01	800	002	Creation of new attraction for tourism and development of new projects	200,00,00,000
310	53	2250	00	800	033	Expenditure in connection with Gangasagar Mela	4,06,57,000
311	53	3051	01	800	001	Pooled Launches	83,80,000
312	53	3051	01	800	003	Port Establishment Administration of Inland Steam Vessels (Amendment) Act.	9,16,000
313	53	3051	01	800	008	Pooled Launches (i) IWT Navigation Cell	30,74,000
314	53	3055	00	800	001	State Transport Appellate Tribunal	25,42,000
315	53	3055	00	800	005	Study on Metro alignment and feasibility studies on extension of Metro Railway.	25,00,000
316	53	3055	00	800	008	Payment of Toll Tax for passage of Government vehicels through Vidyasagar Setu	6,00,98,000
317	53	3055	00	800	009	Udiyaman Swanirbhar Karmasansthan Prakalpa under GATIDHARA	40,00,00,000
318	53	3055	00	800	010	Road Safety / Setting up of Road Safety Division / Education / Awareness / Acquisition of Necessary Equipment / Publicity etc.	45,00,00,000
319	53	3055	00	800	012	Grants to CTC for adjustment of Energy Bills of CESC	5,00,000
320	53	3055	00	800	013	Traffic studies in the districts including Kolkata agglomeration and feasibility studies on Road Transport.	25,00,000
321	53	3056	00	800	002	Hydrographic and Navigational Survey of Inland Waterways and feasibility studies on Inland Water Transport	10,00,000
322	53	5055	00	800	002	Re-organisation of P.V.D.	1,00,00,000
323	53	5055	00	800	003	Setting up of Transfer and Transit Depots in District & Sub-divisional Headquarters and Kolkata	10,00,00,000
324	53	5055	00	800	004	Transporation operation improvement Programme, Road Safety, setting up of check posts	142,94,00,000
325	53	5055	00	800	006	Road safety/setting up of road safety division/ rescue Aid posts, Road Safety Education, Acquisition of necessary equipment	51,00,00,000

Sl. No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
326	53	5055	00	800	007	Creation of Transport Directorate and Additional Border check posts	1,00,00,000
327	53	5055	00	800	008	Computerisation & maintenance of computers	2,50,00,000
328	53	5055	00	800	009	Re-organiasation and strengthening of pool car infrastructure	50,00,000
329	53	5055	00	800	012	Pollution Control of Motor Vehicles and Purchase of equipments	5,00,00,000
330	53	5056	00	800	002	Expansion of IWT and Infrastructure Development of IWT	40,00,00,000
331	53	5056	00	800	004	Ferry services across the river Hooghly at selected sites	25,00,00,000
332	53	5056	00	800	008	Acquisition of Ferry Vessels/LCTs	31,00,00,000
333	53	7075	01	800	001	Construction of Second Bridge over Hooghly River	0
334	55	2702	80	800	005	Distribution of Pumpsets and Other Low Lift Pumping Devices	10,00,000
335	55	2702	80	800	006	Seminars, Publication and Exhibition for Extension and Development of Minor Irrigation	82,00,000
336	55	2702	80	800	018	Accelerated Development of Minor Irrigation(ADMI) project in West Bengal	3,00,00,000
337	55	2702	80	800	019	Maintenance of Office Building & Inspection Bungalows	5,00,00,000
338	55	2702	80	800	021	Survey Investigation, Purchase of Equipment and Preparation of Minor Irrigation and Drainage Schemes	1,00,000
339	55	4401	00	800	008	Schemes under RKVY (Central share)	17,46,50,000
340	55	4702	00	800	001	Optimization of irrigation capacities of Minor Irrigation Schemes	1,00,000
341	55	4702	00	800	003	Construction of Store-cum-Inspection Bungalow	3,00,00,000
342	55	4702	00	800	005	Equipment for State Water Investigation Directorate	20,00,000
343	55	4702	00	800	008	Construction of office buildings at the District and Subdivisional levels under the Development of Agriculture	3,00,00,000
344	55	4702	00	800	009	Irrigation by installations of Hydrum, Sprinkler, Windmill, Solar Pump etc	33,20,00,000
345	55	4702	00	800	010	Survey and Investigation of ground water and Surface water Resources	1,40,00,000
346	55	4702	00	800	017	Computerization of the State Water Investigation Directorate	20,00,000

Sl. No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
347	55	4702	00	800	021	Development of Water Bodies directly linked to agriculture	70,000
348	55	4702	00	800	022	Artificial Recharge to Ground Water and Rain Water Harvesting	3,50,00,000
349	55	4702	00	800	028	Implementation of RIDF Projects	140,00,00,000
350	55	4702	00	800	029	ADMIP-Strengthening of Community Based Institution	8,19,00,000
351	55	4702	00	800	030	ADMIP-Irrigation System Development and Improvement	99,54,00,000
352	55	4702	00	800	031	ADMIP-Agriculture Support Services-Agriculture	1,89,00,000
353	55	4702	00	800	032	ADMIP-Agriculture Support Services-Horticulture	6,30,00,000
354	55	4702	00	800	033	ADMIP-Agriculture Support Services-Fisheries	5,04,00,000
355	55	4702	00	800	034	ADMIP-Project Management & Institutional Development	15,75,00,000
356	55	4705	00	800	003	Command Area Development and Water Management Programme(Central Share)	1,25,80,000
357	58	4575	60	800	001	Infrastructural facilities for Paschimanchal Unnayan Parshad under RIDF	10,00,00,000
358	62	4575	60	800	026	Implementation of Schemes under RIDF	35,00,00,000
359	65	2225	02	800	002	Tribal Research & Training	4,15,000
360	65	2225	80	800	017	Ashram facilities for community students	1,80,000
361	65	2225	80	800	021	Provision for Revision of Pay-scales of Employees of Co-operatives under T.W. Department	3,38,64,000
362	65	2225	80	800	023	Participation in Meals, Seminars & Exhibitions.	3,00,00,000
363	65	2225	80	800	028	Additional benefit for Post-Matric Hostellers reading in classes IX and XII	6,60,00,000
364	65	2225	80	800	029	Additional Financial benefit to meritorious ST students.	20,00,000
365	65	2225	80	800	064	Expenditure for promotion of education amongst educationally Backward Classes	14,000
366	65	2225	80	800	065	Pre-Examination training for Schedule Tribes	60,000

Sl. No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
367	65	2225	80	800	066	Government Managed Hostels	7,86,000
368	65	2225	80	800	067	Maintenance of Govt. managed Hostels.	50,00,000
369	65	4225	02	800	003	Share Capital contribution to LAMPS for construction of Godowns	2,50,00,000
370	65	4225	02	800	004	Construction of office in different districts	53,52,50,000
371	68	2055	00	800	001	Establishment Charges Payable to Other Governments	10,00,00,000
372	68	2055	00	800	003	Additional Police employed for the Performance of Non-agency Functions	2,000
373	68	2055	00	800	004	Additional Police for Enforcement Branch	40,22,03,000
374	68	2055	00	800	005	Cost of Police Force etc. Employed for Cordoning Work	75,81,000
375	68	2055	00	800	009	Agency Functions of Ministry of External Affairs relating to Passport and Emigration.	10,84,85,000
376	68	2055	00	800	010	Additional Police deployed for the Performance of Agency Function of Ministry of Home Affairs for Registration and Surveillance of Foreigners	8,08,89,000
377	68	2055	00	800	011	Development of Traffic in Kolkata	11,86,28,000
378	68	2055	00	800	012	Development of Traffic in the area of West Bengal Police Jurisdiction	1,02,00,000
379	68	2055	00	800	013	Police Case Hospitals	58,58,000
380	68	2055	00	800	014	Agency function of the Ministry of Home Affairs for prevention of infiltration under MTF/PIF Scheme	3,48,66,000
381	68	2055	00	800	015	Deployment of Police and other Forces for conducting Elections	440,00,00,000
382	68	2055	00	800	021	Construction/Renovation of Female Lock ups	25,00,000
383	68	2070	00	800	015	Scholarship to National Defence Academy Cadets	75,000
384	68	2070	00	800	016	Other Items Introduction of Photo Identity Cards in the Border Districts of West Bengal	2,000
385	68	2070	00	800	017	Transportation and Miscellaneous Charges in Connection with Facilities provided to the Crew of V.I.P. aircrafts	1,00,000

Sl. No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
386	68	2070	00	800	022	Ass istance to the boys for admission to and study in Rashtriya Indian Military College, Dehra Dun.	12,12,000
387	68	2075	00	800	003	Financial benefit to World War-II Ex-servicemen	2,06,36,000
388	68	2250	00	800	001	Maintenance of Telegraph Lines and Post Offices	84,000
389	68	2250	00	800	010	Contribution to the Baleswar Martyrdom Remembrance Committee	18,000
390	68	2250	00	800	036	Expenditure in running of the Morgues	47,20,000
391	68	2250	00	800	042	Expenses for holding Rallies for Recruitment in Army/Air Force/Navy[DF]	18,07,000
392	68	2551	60	800	001	Expenditure in Connection with Holding Election of the Darjeeling Gorkha Hill Council	50,000
393	68	2575	60	800	008	Transport Sector (Central Share)	45,00,000
394	68	2575	60	800	009	Public Health Engineering Sector Creation of Source of Potable water (Central Share)	18,60,00,000
395	68	2575	60	800	011	Health & Family Welfare Sector (Central Share)	1,20,00,000
396	68	2575	60	800	013	General Administration Sector -Creation of Infrastructure facilities in Border Areas (Central Share)	30,00,000
397	68	2575	60	800	014	Education Sector-- Renovation/Construction /Expansion of Schools (Central Share)	6,75,00,000
398	68	2575	60	800	020	Transport Sector (State Share)	51,00,000
399	68	2575	60	800	021	Public Health Engineering Sector Creation of Source of Portable Water (State Share)	12,40,00,000
400	68	2575	60	800	022	Health & Family Welfare Sector (State Share)	5,20,00,000
401	68	2575	60	800	023	Education Sector - Renovation / Construction / Expansion of Schools (State Share)	4,50,00,000
402	68	3454	01	800	001	Preperation of Census Handbook	7,000
403	68	3454	01	800	004	Honararia Enumerators /Supervisors	6,00,00,000
404	68	4250	00	800	003	Construction of Morgue.	6,00,00,000
405	68	4575	60	800	004	Social Welfare Sector (Central Share)	18,60,00,000
406	68	4575	60	800	005	Irrigation and Flood Control Sector (Central Share)	3,00,00,000
407	68	4575	60	800	007	P.W (Roads) Sector (Central Share)	0

Sl. No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
408	68	4575	60	800	009	Road Sector Construction/Strengthening of road, bridge, culvert, jetty (Central Share)	73,05,00,000
409	68	4575	60	800	010	Power Sector-- Creation of energy services (Central Share)	1,30,00,000
410	68	4575	60	800	011	Health and Family Welfare Sector- Renovation of health centres (Central Share)	0
411	68	4575	60	800	014	Agriculture Sector-Construction of market complex (Central Share)	90,00,000
412	68	4575	60	800	031	Social Welfare Sector (State Share)	12,40,00,000
413	68	4575	60	800	032	Irrigation & Flood Control Sector (State Share)	2,00,00,000
414	68	4575	60	800	034	Road Sector Construction / Strengthening of Road, Bridge, Culvert, Jetty (State Share)	48,70,00,000
415	68	4575	60	800	035	Power Sector - Creation of Energy Services (State Share)	86,00,000
416	68	4575	60	800	037	Agricultural Sector - Construction of Market Complex (State Share)	60,00,000
417	69	2235	01	800	001	Miscellaneous expenditure	7,65,000
418	69	2235	01	800	003	Maintance of tenament and other Scheme	17,75,000
419	69	2235	01	800	004	Expenditure in connection with supply of goods	5,10,000
420	69	2250	00	800	038	Expenditure in running of the Morgues	38,56,000
421	69	4059	01	800	901	Deduct Recoveries on Capital Accounts	-1,000
422	70	2202	03	800	001	National Service Scheme	4,19,000
423	70	2202	03	800	007	Assistance to West Bengal Council of Higher Education	6,60,00,000
424	70	2202	03	800	010	StructureCommittee for determination of fees for Professional Courses conducted at private self financing professional institutes [EH]	3,23,000
425	70	2202	03	800	014	Assistance to West Bengal Council of Higher Education	2,48,000
426	70	2202	03	800	025	Commission for Planning of Higher Education in West Bengal	0
427	70	2202	05	800	001	Development of commercial education	8,62,000
428	70	2202	80	800	003	West Bengal Bratachari Society	99,000
429	70	2202	80	800	004	Calcutta University Institute	0
430	70	2202	80	800	008	Y.M.C.A., Y.W.C.A. and Other Societies	0

Sl. No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
431	70	2202	80	800	023	Establishment of Day Students Homes	0
432	70	2202	80	800	027	Publication of District Gazetters	0
433	70	2202	80	800	048	Publication of District Gazetteers	6,00,000
434	70	2203	00	800	004	Assistance to Messes and Hostels attached to Govt. and Non-Govt. Engineering and Technical Institutions	0
435	71	2505	60	800	008	District Plan Scheme	22,00,00,000
436	71	2575	60	800	017	Bidhayak Elaka Unnayan Prakalpa	129,13,20,000
437	71	3454	02	800	004	Strengthening of District Statistical Offices of Bureau of Applied Economics and Statistics [SI]	6,00,00,000
48	71	4575	60	800	027	Land and Building of Department of Planning	20,00,00,000
439	72	2217	80	800	024	West Bengal Municipal Service Commission	4,66,04,000
440	73	2070	00	800	026	National Volunteer Force(a)Directorate of National Volunteer Force.	2,23,87,000
441	73	2070	00	800	032	National Volunteer Force District Battallions Emergency Mobilisation.	45,15,000
442	73	2070	00	800	033	National Volunteer Force District Battallions Bangia Aragami Dal-1st Biskarma Battalion.	4,76,96,000
443	73	2070	00	800	034	National Volunteer Force District Battalion Bangia Aragami Dal-2nd Biswakarma Battalion.	4,46,67,000
444	73	2070	00	800	037	NVF District Battallions-Administration of Regular Establishment.	4,59,70,000
445	73	2235	02	800	006	Transport of goods moved on Relief	44,20,000
446	73	2235	02	800	016	Introduction of Disaster Risk Management Programme in different Districts & KMC	25,68,000
447	73	2245	01	800	004	Transport of goods moved on relief account	1,000
448	73	2245	01	800	005	Remuneration to Test Relief and Dry Dole Dealers	1,000
449	73	2245	01	800	007	Expenditure in connection with relief to fire victims	1,000
450	73	2245	80	800	005	Supply of Tarpaulins etc.	80,75,00,000
451	73	2245	80	800	006	Relief to fire victims	1,000
452	73	2245	80	800	007	Emergent repairs to petty installations	2,45,000
453	73	2245	80	800	008	Rescue of marooned people affected by flood, cyclone, tornado etc. and set-up of Relief Camps / Centres	25,00,00,000

Sl. No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
454	73	2245	80	800	011	Other items	1,02,000
455	73	2245	80	800	017	Assistance to WBSEB for restoration of power supply in the areas affected by flood, cyclone, etc.	1,000
456	73	2245	80	800	018	Repairs of Educational Institutions and repairs/ replacement of furniture of those institutions affected by natural calamities	2,14,000
457	74	2235	02	800	010	Awareness Generating Programmes against Social Evils	4,20,00,000
458	74	2235	02	800	018	Establishment of West Bengal Transgender Board	58,75,000
459	74	2235	60	800	001	Maintenance of Homes and Buildings	5,15,000
460	74	4235	60	800	003	Special Repair & Renovation of Govt. Homes & Buildings	40,00,00,000
461	75	2852	80	800	001	State Govt. Grants to WBIIDC for development in Infrastructure Facilities in the "No Industry District"	1,000
462	75	2852	80	800	002	State Govt. Grants for Industrial Promotional Activities	30,15,00,000
463	75	2852	80	800	003	State Govt. Grant for Promotion of Industrial Infrastructure including Land Bank and Database Management	10,000
464	75	2852	80	800	006	Maintenance of Office Premises of Commerce and Industries Department at 4, Abanindranath Tagore Sarani (Camac Street), Kolkata	2,30,00,000
465	75	2852	80	800	008	Scheme for Modernisation and Computerisation of the Department	12,79,62,000
466	75	2852	80	800	009	New incentive scheme for encouraging the setting up of new industrial units	80,00,00,000
467	75	2852	80	800	013	Schemes for Critical Infrastructural Support in Natural Gas/CBM Sector	1,000
468	75	2852	80	800	016	Extension of e-Governance to Directorate, Corporations and Other Offices including hardware/ software and Training personnel	1,000
469	75	2852	80	800	020	Incentive to Industrial Units in lieu of Power Tariff Concession	80,00,00,000
470	75	2852	80	800	023	Grants to WBIDC for development of infrastructure for industrial growth	1,000
471	75	2852	80	800	025	Incentive Scheme for setting up new Industrial Unit by West Bengal Compensatory Entry Tax Fund (WBCETF)	0
472	75	2852	80	800	037	Maintenance of Office Premises of Commerce & Industries Department at 4, Camac Street, Kolkata-16	20,28,000

Sl. No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
473	75	2852	80	800	040	Grants towards upkeep and maintenance of Assets of the PSEs under closure	
474	75	4885	60	800	007	Setting up of different industrial parks	780,13,96,000
475	78	2810	60	800	027	Setting up of Nodal Cell for NSRE	0
476	79	2852	80	800	041	Darjeeling Ropeway Company	64,69,000
						Total	10,437,05,03,000

Annexure – 2

(Reference to paragraph no. 5.12)

Illustrative list showing the modified Minor head to be followed in lieu of the existing Minor head ‘800-Other Expenditure’

Sl. No.	B.P. No.	Grant No.	Page No.	Classification existing in the Budget Publications	Modified classification to be adopted as per List of Major and Minor heads of Accounts
1	18	34	171	2014--00-800--017-Computerization in the Court	2014--00-118-Computerisation of District and Subordinate
2	13	15	164	2202-01-800-003-Provision for incentive to the Development of Elementary Education	2202-01-102-Assistance to Non-Government Primary Schools Administrative Expenditure
3	13	15	164	2202-01-800-004-Establishment of a Board for Primary Education	
4	13	15	164	2202-01-800-009-State Board of Primary Education	
5	13	15	164-165	2202-01-800-024-Development of District Primary School Council.	
6	13	15	164	2202-01-800-044-District Primary Schools Council / Board	
7	13	15	195	2202 -80--800-028-Publication of Annual Report, Journal etc.	2202-80-001- ‘16-Publication’
8	15	23	220	2406-01-800-004-Publicity cum Extension	2406-01-001-26-Publicity
9	15	23	232	2406-02-800-002-Rewards for Control of Wild Animals	2406-02-110-Wild Life Preservation
10	14	18	125	2070-00-800- 014-State lotteries.	2075-00-103-State Lotteries
11	16	24	110	2210-06-800-002-Improvement of	2210-01-200-Other Health
12	16	24	110	2210-06-800- 003-National Programme for Prevention &	2210-06-101-Prevention and Control of diseases
13	16	24	111	2210-06-800- 006-Swasthya Sathi	2235-60-110-Other Insurance Schemes
14	16	24	175	4210- 01--800--021-Mental Hospitals	4210-01-110-Hospital and Dispensaries
15	16	24	176	4210- 01-800-038-Improvement of Homoeopathic Institution	4210-03-102-Homeopathy
16	16	24	176	4210- 01-800--039-Improvement of Ayurvedic Institution	4210-03-101 -Ayurveda
17	16	24	176	4210- 01- 800- 002-Setting Up of Second Campus of CNCI at New	4210-01-110-Hospital and Dispensaries
18	16	24	182	4210-06-800-001-Improvement of Health Transport Organisations	4210-04-200-Other Programme (Sub-major head ‘06’ does not exist in LMMHA)

Sl. No.	B.P. No.	Grant No.	Page No.	Classification existing in the Budget Publications	Modified classification to be adopted as per List of Major and Minor heads of Accounts
19	17	25	47	3054-05-800-001-State Roads of Inter-State Economic Importance under PW(Roads) Department	3054-05-337 –Road Works
20	17	25	21	2059-80-800-002-Research and in-service training	2059- 80- 003-Training
21	17	25	46	3054-04-800-001-Other Expenditure under P W Department-Maintenance	3054-05-105-Maintenance and Repairs
22	17	25	46	3054-04-800-002--Other Expenditure under P W (Roads) Department -Maintenance	
23	17	25	47	3054-04-800-003- Development of State Roads under P W(Roads)-	
24	17	25	47	3054-04-800-004- Development of State Roads under P W Department-Maintenance	
25	17	25	47	3054-04-800-010- State Bridge Fund Work-Minor works	
26	17	25	51	3054-80-800-003- Maintenance of lighting arrangements on State Bridges by P W. Department	
27	17	25	52	3054-80-800-005- Contributions to Indian Road Congress-Contribution by P. W. Department	
28	17	28	121	4216-02-800-004-Purchase of Machineries and Equipment etc.	4216-80-052-Machinery and Equipment
29	19	38	133	4235-02- 800- 004-Setting up of new Educational Institutions for Minorities	4225-04-277 -Education
30	19	38	136	4250- 00-800-001 -Scheme for construction of hostels for Minority Students in the districts-	4225-04-277- Education
31	19	38	136	4250- 00-800—002-Construction of 2nd Haj House	4059-01-051-Construction
32	19	38	136	4250- 00-800- 004-Construction of Minority Bhavan	4059-01-051-Construction (Note -1 below major head 4059 in LMMHA specifies that the Minor head ‘Construction’ is intended to record Capital expenditure on all non-residential buildings in respect of functions/ organization covered by the major heads falling in the section)
33	19	38	136	4250-00-800- 006-Construction of Office Building of WBMDFC	4225-04-102-Economic Development

Sl. No.	B.P. No.	Grant No.	Page No.	Classification existing in the Budget Publications	Modified classification to be adopted as per List of Major and Minor heads of Accounts
34	20	45	107	2215-01--800-028-Water Supply Schemes for Arsenic -difficult areas - Arsenic and other works	Since this sub-head provides for administrative expenditure of the scheme the appropriate minor head should be ' 2215-01-001-Direction and Administration. '
35	21	52	15	3452- 01-800-003-Expansion/ Improvement of Tourist Lodges-27- Minor works /Maintenance	3452-01-101-Tourist Centre (See note (2) below Major head 3452 in LMMHA)
36	21	52	14	3452- 01- -800-087-Maintenance of Tourist Lodges, Motel Centres, Etc	3452-01-102-Tourist Accommodation
37	21	52	15	3452-01-800-005-Provision of developed sites, construction of ancillary works, furniture and furnishings, equipment, commissioning and operation of tourist lodges etc.	3452-01-102-Tourist Accommodation
38	21	52	27	5452-01--800- 002- Creation of new attraction for tourism and development of new projects	5452-01-101 –Tourist Centre
39	21	52	27	5452-01-800-001- Infrastructure facilities for promotion of Tourism (RIDF)	5452-01-101- Tourist Centre/ 102- Tourist Accommodation / 103-Tourist Transport (Based on the component of the scheme either of these minor heads will be applicable.)
40	21	53	88	5055- 00-800-009-Re-organiasation and strengthening of pool car infrastructure / 012 -Pollution Control of Motor Vehicles and	5055-00-103-Workshop Facilities
41	21	53	87-88	5055-00-800-003-Setting up of Transfer and Transit Depots in District & Sub-divisional Headquarters and Kolkata / 004- Transporation operation improvement Programme, Road Safety, setting up of check posts / 007- Creation of Transport	5055-00-05- Land and Buildings
42	21	55	136	2702- 80- 800—005- Distribution of Pump sets and Other Low Lift Pumping Devices	2702-80-052 – Machinery and Equipment
43	21	55	137	2702- 80-800—019 - Maintenance of Office Building & Inspection Bungalows	2702-80-001- Direction and Administration

Sl. No.	B.P. No.	Grant No.	Page No.	Classification existing in the Budget Publications	Modified classification to be adopted as per List of Major and Minor heads of Accounts
44	21	55	166	4702- 00-800-010-Survey and Investigation of ground water and Surface water Resources	4702-00-101 –Surface Water / 102-Ground Water
45	12	7	131	2225-80-800-005-Provision for Revision of Pay Scales of employees of Cooperatives under S.C.& T.W. [SC]	2225-80-195 - Assistance to Co-operatives
46	12	7	136	2225- 80-800-006-Education- Special scholarships to meritorious S.C. & S. T. students reading in classes IX - XII in or er to prepare them for Engineering, Technical, Higher education [SC]	2225-01-277-Education
47	12	7	136	2225- 80-800-011-Education- Additional financial assistance to Post-Matric hostellers [SC]	
48	12	7	136	2225- 80-800 -014-Education- Additional benefit for Post-Matric Hostellers reading in Classes XI & XII [SC]	
49	12	7	136	2225- 80-800- 015-Education- Additional Fin. benefits to meritorious S.C. and S.T. Girl	
50	12	7	137	2225-80-800-032- Setting up of Mangar Development Board for the Mangar people of West Bengal [SC]	2225-01-102-Economic development
51	12	7	137	2225-80-800-034-Setting up of West Bengal Khambu Rai Development Board [SC]	2225-01-102-Economic development
52	12	7	138	2225-80-800-043 -The West Bengal Rajbanshi Development and Cultural Board [SC]	
53	12	7	138	2225-80-800-044- The Terai, Dooars, Siliguri Development and Cultural Board (Gorkha	
54	12	7	138	2225-80-800-045- The West Bengal Kurmi Development and Cultural Board [SC]	
55	12	65	182	2225- 80-800-021-Provision for Revision of Pay-scales of Employees of Cooperatives under T.W. Department	2225-80-195 - Assistance to Co-operatives
56	12	65	183	2225- 80- 800- 023- Participation in Meals, Seminars & Exhibitions	2225-02-102-Economic development

Sl. No.	B.P. No.	Grant No.	Page No.	Classification existing in the Budget Publications	Modified classification to be adopted as per List of Major and Minor heads of Accounts
57	12	65	183	2225- 80- 800-029- Additional Financial benefit to meritorious ST students.	2225-02-277-Education
58	12	65	184	2225- 80- 800-067 -Maintenance of Govt. managed Hostels	
59	12	65	184	2225- 80- 800-028-Additional benefit for Post-Matric Hostellers reading in classes IX and XII	
60	15	21	122	4408-02-800- 002-Construction/Re-construction/Renovation of Food Storage Godowns and allied works under RIDF	4408-02-101-Rural Godown programme

Annexure – 3

(Reference to paragraph no.5.12)

Receipt classified under Minor Head ‘800-Other Receipt’ in the Budget 2021-22

Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head Description	Budget Provision (Rs)
1	0006	00	800	001	Collections	4483000
2	0029	00	800	001	Receipts in connection with Survey and Settlement operations	1920000
3	0029	00	800	002	Recoveries on account of Land acquisition Establishment	11000
4	0029	00	800	003	Recoveries on account of Partition Establishment	3000
5	0029	00	800	004	Recoveries on account of Certificate Establishment	6000
6	0029	00	800	005	Record Room Receipt	7702000
7	0029	00	800	006	Miscellaneous receipts not connected with Government Estates	91150000
8	0029	00	800	007	Leave Salary Contributions of officers lent to foreign services	2000
9	0029	00	800	008	Recoveries from Zilla Parishads on account of proportionate Cost of Cess Tauzi Establishment	5000
10	0029	00	800	009	Fixed Cost of Cess Deputy Collector Pay	4000
11	0029	00	800	012	Recoveries from the Government of India on account of Demarcation of Boundary between West Bengal and Bangladesh	5000
12	0029	00	800	025	Recoveries on account of land acquisition Establishment	10000
13	0029	00	800	026	Receipts from Government of India for Construction/Repairing works of boundary pillars in West Bengal	2000
14	0029	00	800	027	Other Receipts	97006000
15	0029	00	800	028	Fees for Mutation/Conversion	1330000000
16	0029	00	800	029	Fees for Certified Copy of ROR/Plot Information/Plot Map	142000000
17	0030	01	800	001	Other Items	70000
18	0030	02	800	001	Other Items	19010000
19	0030	02	800	002	Other Items	2000
20	0030	03	800	001	Fees for copies of Registered Documents	105500000
21	0030	03	800	002	Receipts realised from Works	440000
22	0030	03	800	003	Other Items	90000
23	0030	03	800	004	Financial Assistance under National e-Governance Plan (NeGP)	6000
24	0030	03	800	005	Other Items	815000

Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head Description	Budget Provision (Rs)
25	0030	03	800	007	Leave salary contribution	5000
26	0039	00	800	001	Private bodies, Individuals etc.	1500000
27	0040	00	800	001	Other Items	20000
28	0041	00	800	001	Receipts from issue of Laminated Card-type Driving Licence	57000
29	0041	00	800	002	Receipts from Motor Vehicles Border Check Post	13300000
30	0041	00	800	003	Receipts from Motor Vehicles Border Check Post	22800000
31	0043	00	800	001	Other Receipts on Taxes and Duties on Electricity	4432294000
32	0045	00	800	001	Collections on other Items	20000
33	0049	04	800	001	Loans Under Low Income Group Housing Scheme	732000
34	0049	04	800	002	Loans Under Middle Income Group Housing Scheme	184000
35	0049	04	800	004	Loans under Subsidised Industrial Housing Scheme	18000
36	0049	04	800	014	Other Loans	146000
37	0049	04	800	015	Loans for Revival of Closed and Sick Industrial Units	592000
38	0049	04	800	017	House Building Advances	101936000
39	0049	04	800	018	Advance for Purchase of Motor Conveyances	5579000
40	0049	04	800	019	Advance for Purchase of Other Conveyances	14000
41	0049	04	800	020	Advance for Purchase of Computer	2086000
42	0049	04	800	021	Other Advances	9622000
43	0049	04	800	023	Miscellaneous Loans and Advances	24000
44	0049	04	800	024	Other Items	2253000
45	0049	04	800	026	Premium on Loan on West Bengal Govt. Stock	1196319000
46	0049	04	800	057	Interest on Loans to Marriage & Illness	59000
47	0049	04	800	059	Loans to Engineering Institute under Technical Education Quality Improvement Programme (TEQIP)	1000
48	0051	00	800	001	Miscellaneous Receipts	2000
49	0051	00	800	002	West Bengal Staff Selection Commission Examination Fees	125000
50	0055	00	800	001	Receipts on Account of Cost of Anti-Hijacking Measures	23120000
51	0055	00	800	002	Receipts due to Over Payment	306000
52	0055	00	800	003	Collection do to Officers Lent to Foreign Service	1000

Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head Description	Budget Provision (Rs)
53	0055	00	800	005	Miscellaneous Receipt	137510000
54	0055	00	800	006	Receipts from Sales of Food Staff Supplied to Police Force and N V F Personal at Concessional Rate	5016000
55	0055	00	800	007	Miscellaneous Receipt	53650000
56	0055	00	800	008	Other Refunds	3462000
57	0056	00	800	001	Miscellaneous Receipts	1134000
58	0058	00	800	001	Miscellaneous Receipts	435000
59	0058	00	800	002	Other Items	339000
60	0059	01	800	001	Collection from sale of Dead Stock, Waste Paper and Other Item, the Cost of Which was met from Office Expenses	79261000
61	0059	01	800	002	Collection from Leave Salary Contributions	210000
62	0059	01	800	005	Other Items	1562000
63	0059	01	800	007	Collection from Application Fees/ Renewal Fees/ Duplicate Copy Fees for enlistment	321000
64	0070	01	800	001	Sale Proceeds of Unclaimed Escheated Property	3312000
65	0070	01	800	005	Other Items	501000
66	0070	01	800	006	Compensation & net working of city court in Kolkata	4380000
67	0070	01	800	007	Fast Track Court.	20000
68	0070	01	800	008	Licence Fees of Law Clerk	179000
69	0070	01	800	009	Admission Fees for Enrolment of Law Clerks	432000
70	0070	01	800	010	West Bengal Taxation Tribunal	1000
71	0070	01	800	012	Action Research & Studies on Judicial Reforms	7651000
72	0070	02	800	001	Elections -Other Election Charges-Recoveries from the Union Government	3514000
73	0070	02	800	002	Compensation due to loss of Election materials	3000
74	0070	02	800	003	Other Items (Lending charge of EVM)	209000
75	0070	60	800	001	Administration of the Societies Registration Act	715000
76	0070	60	800	002	Registration of Non-trading companies	361000
77	0070	60	800	003	Leave salary Contribution of Officers Lent foreign Services	2391000
78	0070	60	800	004	Recoveries of over Payment	375000
79	0070	60	800	005	Registration of Death, Births etc.	4338000
80	0070	60	800	006	Recoveries in respect of W B N V F	432000
81	0070	60	800	007	Miscellaneous Ferry Receipts on Account of Adaptation of the Bengal Ferry Act	89000
82	0070	60	800	009	Receipt on Account of Other than Census	11267000

Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head Description	Budget Provision (Rs)
83	0070	60	800	011	Leaves contribution of officers lent to Foreign Service	29000
84	0070	60	800	012	Receipts from the Data Processing Centre	23000
85	0070	60	800	013	Receipts on Sale of Tender Document	53137000
86	0070	60	800	014	Reimbursement on account of expenditure for facilities	2000
87	0070	60	800	015	Disposal of un-serviceable utility goods of WBNVF-Sale Proceeds.	28000
88	0070	60	800	016	Other Items	14946000
89	0070	60	800	017	Receipts on a/c of other than census	14771000
90	0070	60	800	018	Recoveries from Govt. of India on account of Small Savings Scheme	12000
91	0070	60	800	021	Collection of Fees from Information Seeker for the Purpose of Servicing Information	2767000
92	0070	60	800	022	Fees under the Private Security Agencies (Regulation) Act	5046000
93	0070	60	800	023	Receipts/Collection of Payment for using of Govt. Vehicle	111000
94	0070	60	800	026	Fines/penalties under West Bengal Right to Public Service Act,2013	597000
95	0070	60	800	027	Subscription on account of W.B.Health for all Employees and Pensioners Cashless Medical Treatment Scheme,2014.	1000
96	0071	01	800	001	Recoveries of Over Payments	13275000
97	0071	01	800	002	Other Items	8265000
98	0075	00	800	001	Sale of old Store and Materials	6164000
99	0075	00	800	003	Receipt on account of write off of the outstanding balance of West Bengal State Development Loan	17000
100	0075	00	800	005	Other Items	2241375000
101	0202	01	800	001	Collection from Special Education	61000
102	0202	01	800	003	Other Collections from General Education	13725000
103	0202	01	800	004	Other Miscellaneous Receipts	33254000
105	0202	01	800	006	Assistance from the Govt of India in connection with the Environmental Education in school under EMCBTA Project	6000
105	0202	02	800	001	Receipts from the Government of India granting Improvement Programmes of Technical Institutions	40000
106	0202	02	800	004	Miscellaneous Receipt	580000
407	0202	02	800	005	Other Items	619000
108	0202	03	800	001	Receipts from Sports and Games	85823000
109	0202	03	800	002	Receipts from Youth Welfare Activities in respect of N.C.C.	61312000

Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head Description	Budget Provision (Rs)
110	0202	04	800	001	Miscellaneous due to Art and Culture	614000
111	0202	04	800	002	Other Receipts	1066000
112	0210	01	800	001	Collection from Miscellaneous Service Fees	237940000
113	0210	01	800	002	Collection from Bacteriological Laboratory	4000
114	0210	01	800	003	Sale of Blood, Medicines, etc. to Institutions Other than in-patients	6687000
115	0210	01	800	004	Recoveries of over payments	4644000
116	0210	01	800	005	Recovery on account of Reservation of beds in K.S.Roy T.B.Hospital , Jadavpur	264000
117	0210	01	800	006	Collection from other sources	5737000
118	0210	01	800	013	Other Items	1412000
119	0210	01	800	015	Collection from Other Sources	6173000
120	0210	01	800	016	Sale of dead stock waste paper and other items, the cost of which was met from office expences.	190000
121	0210	04	800	001	Recoveries of over payments	46000
122	0210	04	800	002	Receipts from Other Items	28557000
123	0210	80	800	001	Receipts on account of Sale, etc. of Bio-Medical Waste in the Hospitals etc. under State Health System Development Programme.	145000
124	0211	00	800	002	Collection from Other Items	26000
125	0215	01	800	001	Collection from other items	55568000
126	0215	01	800	002	Extension of AUWSP to small town.	1324000
127	0215	01	800	003	Beneficiary/Local Body Share.	42000
128	0215	01	800	004	Packaged Drinking Water (Prandhara)	2003000
129	0215	02	800	001	Collection from Other Items	14000
130	0216	02	800	001	Government Requisitioned Buildings Rent	4542000
131	0216	02	800	002	Collection from Other Items	24681000
133	0216	02	800	004	Other Items	25000
134	0216	02	800	007	Receipts under the West Bengal Building (Regulation of Promotion of Construction and Transfer by Promoters) Act 1993	2904000
135	0216	02	800	008	Receipts under the West Bengal Apartment Ownership Act, 1972	4681000
136	0216	02	800	009	Collection from Other Items	35000
137	0216	02	800	011	Collection of fees and charges on account of additional floor area ratio in respect of Green and other categories of buildings	1000
18	0216	02	800	012	Collection of Penalties under West Bengal Housing Industry Regulation Act	495000
139	0216	80	800	001	Rural Housing	538000

Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head Description	Budget Provision (Rs)
140	0216	80	800	002	Receipts as realised from the allottees and tranferees under Purba Putiery Development Schemes	222000
141	0217	02	800	001	Receipts from Urban Development Authorities etc.	8000
142	0217	03	800	002	Collection from Government Buildings	6945000
143	0217	60	800	001	Collection from Other Item	295399000
144	0220	01	800	001	Collection from Miscellaneous Items	28856000
145	0220	01	800	001	Collection from Miscellaneous Items	14036000
146	0220	01	800	002	Collection from Cinematographic Rule	3000
147	0220	60	800	001	Collection from Other Items	16290000
148	0220	60	800	002	Collection of Rental Charges from various Auditoria/Halls	2708000
149	0230	00	800	001	Collectiomn from working Girls Hostel in Calcutta	4000
150	0230	00	800	008	Other Items	34000
151	0230	00	800	009	Fees for Registration of Shops and Establishments	1743000
152	0230	00	800	014	Other Items	12000
153	0235	01	800	001	Civil Supplies	77000
154	0235	01	800	002	Receipts from the Government of India on account of expenditure for District Soldiers and Airmens Boards (Zilla Sainik Board)	11000
155	0235	01	800	004	Receipts from N.C.D.C. for Co-operative Schemes	21000
156	0235	01	800	006	Receipts from CARE & Mother and Child Care Programme	19000
157	0235	01	800	008	Receipts from International Labour Organisation in connection with Pilot Project for promotion of Employment and income Opportunities in Burdwan,Purulia	1000
158	0235	01	800	009	Receipts from Other Items	15000
159	0235	01	800	016	Receipts on account of supply of goods.	333000
160	0235	01	800	018	Receipts on account of Vagrancy	180000
161	0235	60	800	001	Other items	81000
162	0250	00	800	003	Receipts from Other Items	7000
163	0401	00	800	001	Collection of payments for service rendered	153000
164	0401	00	800	002	Receipts from National Oil-Seed and Vegetable Oil Development Board (NOVODB)	8000
165	0401	00	800	003	Recoveries of over payments	34000
166	0401	00	800	004	Receipts from other items	7161000
167	0401	00	800	005	Receipts from National Oil-Seed and Vegetable Oil-Development Board (NOVODVB)	2000

Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head Description	Budget Provision (Rs)
168	0403	00	800	003	Other items.	4644000
169	0404	00	800	004	Other items.	9000
170	0405	00	800	004	Other items.	1866000
171	0405	00	800	006	Receipts from sale of Forms, Documents, Maps etc. and Consultancy Charges	457000
172	0406	01	800	002	Northern Circle-Firewood and Charcoal	9000
173	0406	01	800	007	Western Circle - Timber	64425000
174	0406	01	800	008	Western Circle - Firewood and Charcoal	3084000
175	0406	01	800	009	Western Circle - Bamboos	123000
176	0406	01	800	010	Western Circle- Grazing and fodder grass	194000
177	0406	01	800	011	Western Circle - Other minor produce	299000
178	0406	01	800	021	Western Circle - Other Receipts	55887000
179	0406	01	800	037	One Time Processing Fee	3674000
180	0406	02	800	002	Other Receipts/General Direction Division	12000
181	0408	00	800	002	Other Items	345602000
182	0408	00	800	004	Recoveries of cost of Ration Card from above poverty level beneficiaries	7000
183	0415	00	800	001	Grants for Agriculture research and Education	86000
184	0425	00	800	002	Leave Salary Contribution	2400000
185	0425	00	800	006	Grants from UNICEF for setting up of weavers co-operative societies for flood - affected loomless weavers	8000
186	0425	00	800	007	Other Items	3931000
187	0435	00	800	001	Receipts for other Agricultural programmes	1217000
188	0515	00	800	002	Fees, Fines and forfeitures in connection with Panchayat Election	62000
189	0515	00	800	003	Misc. Receipts in connection with Panchayat Election	114000
190	0515	00	800	009	Other Items	4000
191	0700	80	800	003	Other Items	1000
192	0701	80	800	001	Other Receipts-Rent of Buildings ,Furniture, etc .	2160000
193	0701	80	800	003	Other Items	49743000
194	0702	01	800	001	Minor Irrigation	10505000
195	0702	02	800	001	Recoveries on Other Receipts	410000
196	0702	80	800	001	Receipts from the Dutch Government on account of Technical Aid for Agriculture Development of North Bengal	238000
197	0702	80	800	002	Other Items	10414000
198	0801	02	800	002	Other Receipts	58000
199	0801	04	800	001	Other Items	14000
200	0810	00	800	001	Other Receipts	3000

Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head Description	Budget Provision (Rs)
201	0851	00	800	003	Other items	672000
202	0852	06	800	003	Other items	7000
203	0853	00	800	002	Other Items	1000
204	0875	60	800	001	Miscellaneous Collections	17000
205	1053	00	800	001	Collection from other Items	141000
206	1054	00	800	001	Recoveries of Expenditure	702000
207	1054	00	800	002	Collection from Other Items	270530000
208	1054	00	800	003	Leave salary contribution	7616000
209	1054	00	800	004	Agency Charges on National Highways Works received from Government of India	211686000
210	1056	00	800	001	Other Items	18000
211	1452	00	800	006	Collection from Other Items	23814000
212	1456	00	800	001	Civil Supplies	169033000
213	1456	00	800	002	Receipts under Consumer Protection Act, 1986	70000
214	1456	00	800	004	Realisation of Admn. charge/s. charge from N-Govt. Orgn. for supp. of comm. under prod. cum-distribution scheme	19000
215	1456	00	800	006	Receipts for Awareness Programme under Consumer Club.	2000
216	1456	00	800	008	Receipts from Government of India for Establishment of Village Grain Banks	1000
217	1475	00	800	002	Other Items	14950000
218	1475	00	800	004	Receipts as Processing Fee of CRZ Clearance	298000
					Total	1251,83,71,000

Annexure – 4

(Reference to paragraph no. 5.12)

Illustrative list showing the modified Minor head to be followed in lieu of the existing Minor head ‘800-Other Receipts’

Sl. No.	B.P. No.	Page No.	Classification existing in the Budget Publications	Modified classification to be adopted as per List of Major and Minor heads of Accounts
1	04	22	0029-00-800-001-Receipts in connection with Survey and Settlement operations	0029-00-106-Receipts on account of Survey and settlement operations
2	04	32	0030-03-800-001-Fees for copies of Registered Documents	0030-03-104-Fees for registering documents
3	04	58	0043-00-800-001- Other Receipts on Taxes and Duties on Electricity	0043-00-101-Taxes on consumption and sale of Electricity
4	04	156	0216-80-800-001-Rural Housing	0216-03-Rural Housing -Minor Head to be opened with the approval of CGA for each class of scheme since receipts are recurring and substantial (as per Note (2) below Major head 0216-in List of Major and Minor heads of accounts of union and States)
5	04	125	0202-01-800-001-Collection from Special Education	0202-01-600-General (As there is no Minor head ‘800-Other receipts’ below the sub-Major head ‘01-General Education’ in LIST of Major Minor heads of accounts)
6	04	126	0202-01-800-003-Other Collections from General Education	
7	04	126	0202-01-800-004-Other Miscellaneous Receipts	
8	04	126	0202-01-800-006-Assistance from the Govt of India in connection with the Environmental Education in school under	
9	04	128	0202-03-800-001-Receipts from Sports and Games	0202-03-101-Physical Education-Sports and Youth Welfare
10	04	129	0202-03-800-002-Receipts from Youth Welfare Activities in respect of N.C.C.	0202-03-101-Physical Education-Sports and Youth Welfare
11	04	174	0220-01-800-002-Collection from Cinematographic Rule	0202-Education, Sports, Art and Culture-04-Art and Culture-103-Receipts from Cinematograph Films Rules
12	04	199	0406-01-800-002-Northern Circle-Firewood and Charcoal	0406-01-101-Sale of timber and other forest produce or 102-Receipts from social and farm forestries (Based in the source of forest produce)
13	04	199	0406-01-800-007-Western Circle-Timber	
14	04	199	0406-01-800-008-Western Circle-Firewood and Charcoal	

Sl. No.	B.P. No.	Page No.	Classification existing in the Budget Publications	Modified classification to be adopted as per List of Major and Minor heads of Accounts
15	04	200	0406-01-800-009- Western Circle-Bamboos	0406-01-101-Sale of timber and other forest produce or 102-Receipts from social and farm forestries (Based in the source of forest produce)
16	04	200	0406-01-800-010- Western Circle-Grazing and fodder grass	
17	04	200	0406-01-800-011-Western Circle-Other minor producer	
18	04	261	1475-00-800-001-Receipts from the Government of India in connection with Census	1475-00-107- Receipt from Central Govt. on account of Census

Annexure – 5

(Reference to paragraph no. 5.17)

List of new of Sub-Heads opened without concurrence of Accountant General

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
1	19	38	4235	02	800	009	Integrated Minority Development Scheme	---
2	19	38	4225	04	277	005	Construction of Boundary Wall Surrounding graveyards/ ID gagh/ Mazar etc. for Minority Communities	200,00,00,000
3	19	38	4225	04	277	006	Integrated Minority Development Scheme	150,00,00,000
4	19	38	4225	04	277	007	Development of Waqf Properties	15,00,00,000
5	04	--	0070	60	800	028	Notary fees	---
6	19	38	4235	02	800	008	Construction of Boundary Wall surrounding graveyards / ID gagh / Mazar etc. for Minority Communities	---
7	13	15	2202	02	113	003	Samagra Shiksha Abhiyan (Teachers Training & Adult Education) (Central Share)	2,70,00,000
8	13	15	2202	02	113	004	Samagra Shiksha Abhiyan (Teachers Training & Adult Education) (State Share)	1,78,31,000
9	13	15	2202	02	789	042	Samagra Shiksha Abhiyan (Teachers Training & Adult Education) (Central Share)	1,35,00,000
10	13	15	2202	02	789	043	Samagra Shiksha Abhiyan (Teachers Training & Adult Education) (State Share)	91,27,000
11	13	15	2202	02	796	040	Samagra Shiksha Abhiyan (Teachers Training & Adult Education) (Central Share)	45,00,000
12	13	15	2202	02	796	041	Samagra Shiksha Abhiyan (Teachers Training & Adult Education) (State Share)	30,42,000
13	19	38	6225	04	190	001	Loan to Meritorious and Needy students of Minority Communities studying Professional/Technical/Vocational courses in India and Abroad	---
14	19	38	6225	04	190	002	Soft Loans to individual Minority Youths for small and medium businesses	---
15	19	38	6225	04	190	003	Soft Loans to Self Help Group comprising of 10-20 members (at least 60% of members belonging	---

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
							to minority communities) for generating any income generating activities	
16	20	43	4801	06	789	005	Implementation of the Scheme "Sech Bandhu" (State Share)	---
17	04	--	0070	60	800	030	Fees and Other Collection of West Bengal Police Recruitment Board	---
18	24	72	4217	01	051	012	Kolkata Environment Improvement Investment Programme Project - III (KEIIP-III) under ADB (State Share) (EAP) (SDS)	43,82,00,000
19	13	11	6851	00	102	008	Loans to Pulver Ash Ltd	2,10,000
20	14	18	4059	01	051	107	Creation of examination Hall for Public Service Commission, WB	---
21	15	23	2406	04	103	004	Net Present Value of Forest Land	21,05,51,000
22	15	23	2406	04	103	005	Interest	1,10,00,000
23	15	23	4406	01	103	003	Integrated Wildlife Management Plan	7,59,50,000
24	12	65	2049	01	200	040	Loan for Implementation of State Development Schemes	---
25	12	65	6225	02	190	005	Loan for Implementation of State Development Schemes	---
26	21	52	5452	01	101	001	Creation of new attraction for tourism and development of new projects	5,00,00,000
27	15	21	4408	02	101	004	Construction / Re-construction / Renovation of Food Storage Godowns and allied works under RIDF	45,00,00,000
28	21	52	5452	01	101	001	Creation of new attraction for tourism and development of new projects	5,00,00,000
29	22	68	2052	00	091	009	Agency Functions of Ministry of External Affairs for Passport Services and Emigrants	2,11,65,000
30	04	00	0070	60	800	031	Penalty amount collected from bank for delay return of failed payment transactions	---
31	14	18	2235	60	800	009	Compensation payable to the affected Covid Warrior or to the family member of deceased Covid Warrior	20,00,00,000

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
32	14	18	2049	01	200	043	Loans from Fisheries and Aquaculture Infrastructure Development Fund (FIDF)[FD]	---
33	14	18	6003	00	109	025	Loans from the Fisheries and Aquaculture Infrastructure Development Fund (FIDF) [FD]	---
34	19	35	2210	01	102	004	Hospital cost for the Insured workers and their families	182,42,54,000
35	15	20	2235	60	102	016	Old Age Pension Scheme for Fishermen under Jai Bangla (JAIBANGLA)	25,20,00,000
36	11	05	2415	01	277	010	010- Medical Reimbursement for State Aided University Teachers & Officials	---
37	21	55	4702	00	101	046	Matir Shristi (MATIRSRI)	35,00,00,000
38	21	55	4702	00	789	045	Matir Shristi (MATIRSRI)	12,00,00,000
39	21	55	4702	00	796	058	Matir Shristi (MATIRSRI)	3,00,00,000
40	17	30	2235	60	102	018	Welfare Scheme for the Contributors to the Society	31,60,00,000
41	13	15	2202	02	796	042	Provision for Incentive to the Development of Secondary Education	54,00,00,000
42	13	15	2202	02	800	030	Provision for Incentive to the Development of Secondary Education	630,00,00,000
43	19	37	2014	00	800	022	Assistance to the National University of Juridical Sciences	3,30,06,000
44	13	15	2202	01	800	031	Assistance for running Sishu Shiksha Kendra (SSK)	45,00,00,000
45	13	15	2202	02	800	064	Assistance for running Madhya Shiksha Karmasuchi (MSK)	25,00,00,000
46	26	74	6235	02	190	001	Loan for Implementation of State Development Schemes [WC]	--
47	26	74	2049	01	200	041	Loan for Implementation of State Development Schemes [WC]	3,00,00,000
48	12	65	6225	02	190	005	Loan for Implementation of State Development Schemes [TW]	--
49	12	7	6225	01	190	001	Loan for Implementation of State Development Schemes [SC]	415,03,00,00012
50	12	7	2049	01	200	042	Loan for Implementation of State Development Schemes [SC]	2,05,48,000
51	04	-	0055	00	105	006	Kolkata Police Band Fund	--

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
52	04	-	0215	01	800	004	Packaged Drinking Water (Prandhara)	20,03,000
53	22	68	2055	00	109	024	Grants to Puja Organizers	100,00,00,000
54	19	38	2225	04	277	037	Repair and Renovation of Madrasah Buildings	10,00,00,000
55	20	51	2203	00	003	007	Grants to Paschimbanga Society for Skill Development (PBSSD) for implementation of State Engagement Component under Pradhan Mantri Kaushal Vikas Yojana (PMKVY) (Central Share)	4,32,00,000
56	20	51	2203	00	789	013	Grants to Paschimbanga Society for Skill Development (PBSSD) for implementation of State Engagement Component under Pradhan Mantri Kaushal Vikas Yojana (PMKVY) (Central Share)	1,32,00,000
57	20	51	2203	00	796	011	Grants to Paschimbanga Society for Skill Development (PBSSD) for implementation of State Engagement Component under Pradhan Mantri Kaushal Vikas Yojana (PMKVY) (Central Share)	36,00,000
58	24	72	2217	05	193	079	Grants towards works undertaken by HIDCO and other township projects	10,00,00,000
59	24	72	2217	80	001	014	Grants to State Urban Development Agency	6,60,00,000
60	12	07	2225	01	277	033	Educational Empowerment - Post-Metric, Pre-Metric, Up-gradation of Merit etc. (Central Share)	--
61	12	07	2225	01	277	034	Educational Empowerment - Post-Metric, Pre-Metric, Up-gradation of Merit etc. (State Share)	--
62	12	07	2225	01	277	036	Special Central Assistance to SC Sub Scheme (State Share)	--
62	12	07	2225	01	277	037	Civil Rights - Strengthening of Machinery for Enforcement of Protection of Civil Rights Act 1995 and Prevention of Atrocities Act 1989 and Other (Central Share)	4,00,00,000
64	12	07	2225	01	277	038	Civil Rights - Strengthening of Machinery for Enforcement of Protection of Civil Rights Act 1995 and Prevention of Atrocities Act 1989 and Other (State Share)	60,00,000

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
65	26	74	2235	02	101	039	Manabik Scheme under Jai Bangla (JAIBANGLA)	280,00,00,000
66	26	74	2235	02	103	069	Mahila Shakti Kendra (Mission for Protection and Empowerment for Women) (Central Share)	--
67	26	74	2235	02	103	070	Mahila Shakti Kendra (Mission for Protection and Empowerment for Women) (State Share)	--
68	11	05	2401	00	102	001	Financial Support to Krishak Bandhu	1028,80,00,000
69	15	23	2406	04	103	001	Compensatory Afforestation	1,05,00,000
70	15	23	2406	04	103	002	Catchment Area Treatment Plan	25,00,000
71	15	23	2406	04	103	003	Integrated Wildlife Management Plan	17,97,000
72	15	23	2406	04	103	004	Net Present Value of Forest Land	21,05,51,000
73	15	23	2406	04	103	005	Interest	1,10,00,000
74	15	23	2406	04	903	001	National Compensatory Afforestation Fund	--
75	15	23	2406	04	904	001	State Compensatory Afforestation Fund	-24,00,48,000
76	22	68	4059	60	051	900	Deduct Recoveries on Capital Accounts	--
77	22	68	4070	00	001	011	Infrastructure development in connection with Home Guard establishment	4,45,00,000
78	19	35	4210	01	102	002	Capital Exp. under E.S.I (M.B.) Scheme	--
79	24	72	4217	60	051	022	Development Schemes of KMDA,HIT,HIDCO, NKDA, Kalyani Township	75,00,00,000
80	24	72	4217	60	193	002	Development/ Construction schemes for all the Development Authorities	600,00,00,000
81	12	65	4225	02	796	027	New construction related to Ashram Hostel for Poor SC & ST Students reading in Primary and Junior Basic Level High School	8,00,00,000
82	12	65	4225	02	796	058	Roads, Bridges and Culverts	12,00,00,000
83	12	65	4225	02	796	062	New construction related to Government Hostel for Boys	0

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
84	12	65	4225	02	796	067	New construction related to Construction, Improvement and Maintenance of Ashram Hostel and Estt. of Ashram type School	--
85	12	65	4225	02	796	070	Infrastructure Development	133,00,00,000
86	19	38	4235	02	190	900	Deduct Recoveries on Capital Accounts	--
87	19	38	4250	00	800	900	Deduct Recoveries on Capital Accounts	--
88	15	20	4405	00	796	001	Infrastructure facilities for Fisheries Programme under RIDF	17,00,00,000
89	13	11	4851	00	902	001	West Bengal Compensatory Entry Tax Fund (WBCETF)	--
90	12	7	2225	01	102	014	Taposili Bandhu-Old Age Pension Scheme to Scheduled Castes under Jai Bangla	770,00,00,000
91		30	2205	00	800	052	Lok Prasar Prakalpa under Jai Bangla-31-02	220,00,00,000
92	12	65	2225	02	102	016	Jai Johar-Old Age Pension to Scheduled Tribes under Jai Bangla	322,88,00,000
93	26	74	2235	02	101	039	Manabik Scheme under Jai Bangla-31-02	278,00,00,000
94	26	74	2235	02	789	059	Manabik Scheme under Jai Bangla	100,00,00,000
95	26	74	2235	02	796	056	Manabik Scheme under Jai Bangla	20,00,00,000
96	26	74	2235	02	103	073	Widow Pension Scheme under Jai Bangla	170,00,00,000
97	26	74	2235	02	789	073	Widow Pension Scheme under Jai Bangla	50,00,00,000
98	26	74	2235	02	796	073	Widow Pension Scheme under Jai Bangla	30,00,00,000
100	05	74	2235	02	104	028	Old Age Pension Scheme under Jai Bangla	200,00,00,000
101	05	74	2235	02	789	074	Old Age Pension Scheme under Jai Bangla	80,00,00,000
102	05	74	2235	02	796	074	Old Age Pension Scheme under Jai Bangla	44,00,00,000
103	05	-	8121	00	129	003	Integrated Wildlife Management Plan	--
104	05	-	8121	00	129	004	Net Present Value of Forest Land	--

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
105	05	-	8121	00	129	005	Interest	--
106	05	-	8223	00	102	001	Sales of Securities	--
107	05	-	8225	02	102	001	Investment in Securities	--
108	05	-	8229	00	106	002	West Bengal Investment And Infrastructure Development Fund.(WBIIDF)	--
109	05	-	8235	00	200	002	Consumer Welfare Fund in respect of West Bengal Good and Services Tax Rules,2018	7,00,00,000
110	05	-	8235	00	201	001	West Bengal Investment and Infrastructure Development Fund (WBIIDF)	--
111	05	-	8336	00	103	001	Compensatory Afforestation	--
112	05	-	8336	00	103	002	Catchment Area Treatment Plan	--
113	05	-	8336	00	103	003	Integrated Wildlife Management Plan	--
114	05	-	8336	00	103	005	Interest	--
115	05	-	8336	00	800	020	P.F.for the employees of local library Authorities under Siliguri Mahakuma Parisad	--
116	05	-	8336	00	800	023	Provident Fund Deposit for Transport Workers	3,50,00,000
117	05	-	8336	00	800	024	Provident Fund for Building & Other Construction Workers	3,50,00,000
118	05	-	8443	00	106	017	Director (Supply & Account), Refugee Relief & Rehabilitation Directorate	0
119	05	-	8443	00	116	005	West Bengal Transport Workers Social Security Scheme	17,00,00,000
120	05	-	8443	00	116	004	West Bengal Building & Other Construction Workers Social Security Scheme	17,00,00,000
121	05	-	8448	00	120	024	Miscellaneous Funds	--
122	05	-	8448	00	120	055	Prime Ministers Endowment Fund	--
123	05	-	8448	00	120	070	District Implementation Committee for National Project for Water Bodies	--

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
124	05	-	8448	00	120	107	West Bengal Allied Medical and Para Medical Council	--
125	05	-	8448	00	120	118	West Bengal State Rural Development Agency (WBSRDA)	2,20,00,000
126	05	-	8448	00	120	119	Midnapore -Kharagpur Development Authority	--
127	05	-	8449	00	120	016	WBECSE Ltd.	--
128	05	-	8449	00	120	018	West Bengal Society for Information & Culture(WBSIC)	--

Annexure – 6

(Reference to paragraph no. 5.18)

Illustrative list showing repetition of Sub-Head nomenclature

Sl. No.	B.P. No.	Grant No.	Page No.	Maj. Hd.	Sub-Maj. Hd.	Min. Hd.	Sub Hd.	Same nomenclature shown in Budget Publication	Budget Provision (in Rs)
1	04	-	32	0030	02	800	001	Other Items	1,90,10,000
	04	-	32	0030	02	800	002	Other Items	2,000
2	04	-	54	0041	00	800	002	Receipts from Motor Vehicles Border Check Post	1,33,00,000
	04	-	54	0041	00	800	003	Receipts from Motor Vehicles Border Check Post	2,28,00,000
3	04	-	126	0202	01	102	001	Collection from Secondary Education	64,45,000
	04	-	126	0202	01	102	004	Collection from Secondary Education	36,000
4	04	-	138	0210	01	800	006	Collection from other sources	57,37,000
	04	-	138	0210	01	800	015	Collection from other sources	61,73,000
	04	-	157	0216	02	800	002	Collection from other Items	2,46,81,000
	04	-	158	0216	02	800	009	Collection from other Items	35,000
	04	-	165	0220	01	103	001	Collection from Cinematographic Rules	78,000
	04	-	166	0220	01	103	002	Collection from Cinematographic Rules	3,000
5	14	18	29	2039	00	001	001	Superintendence	27,77,43,000
	14	18	31	2039	00	001	004	Superintendence	80,00,000
6	20	42	12	2051	00	103	002	West Bengal Group-D Recruitment Board	93,29,000
	20	42	13	2051	00	103	004	West Bengal Group D Recruitment Board.	44,000
7	15	21	90	2052	00	090	002	Department of Food and Supplies – Implementation of e-Governance Programme	0
	15	21	91	2052	00	090	006	Department of Food & Supplies - Implementation of e-Governance Programme and Computerisation of TPDS	0
8	22	68	131	2055	00	109	003	Directorate of Security	1,21,00,000
	22	68	122-123	2055	00	109	006	Directorate of Security	33,51,37,000
9	26	75	115	2058	00	103	020	Amount met from Depreciation Reserve Fund	0
	26	75	115	2058	00	103	021	Amount met from	0

Sl. No.	B.P. No.	Grant No.	Page No.	Maj. Hd.	Sub-Maj. Hd.	Min. Hd.	Sub Hd.	Same nomenclature shown in Budget Publication	Budget Provision (in Rs)
								Depreciation Reserve Fund	
10	23	70	117	2202	80	001	001	Strengthening of educational administration	80,00,000
	23	70	117	2202	80	001	003	Strengthening of education administration	63,10,13,000
11	13	15	169	2202	02	101	003	Strengthening of Administrative and Supervisory Staff	0
	13	15	169	2202	02	101	005	Strengthening of Administrative and Supervisory Staff	24,00,00,000
12	23	70	114	2202	05	102	004	Development and maintenance of State Book Board	2,42,00,000
	23	70	114	2202	05	102	011	Development and maintenance of State Book Board	64,99,000
13	23	70	104	2202	03	103	004	Development of Other Government Colleges	4,18,00,000
	23	70	100	2202	03	103	008	Development of other Government colleges	71,70,000
14	13	15	183	2202	02	110	011	Strengthening of Science Laboratories in Secondary Schools.	-
	13	15	184	2202	02	110	033	Strengthening of Science Laboratories in Secondary Schools	37,83,78,000
15	13	15	165	2202	01	112	001	Mid-Day Meal for Children (State Share)	570,50,29,000
	13	15	164	2202	01	112	011	Mid-Day Meal for Children	2,98,07,000
16	13	15	167	2202	01	789	001	Improvement of Building of Existing Primary Schools	250,00,00,000
	13	15	167	2202	01	789	005	Improvement of Buildings of Existing Primary Schools	-
17	23	70	112	2202	03	800	007	Assistance to West Bengal Council of Higher Education	6,60,00,000
	23	70	113	2202	03	800	014	Assistance to West Bengal Council of Higher Education	2,48,000
18	17	30	180	2220	01	911	001	Setting up of an Art Film Theatre, Film Archive	0
	17	30	181	2220	01	911	003	Setting up of Art Film theatre, Film archive.	0

Sl. No.	B.P. No.	Grant No.	Page No.	Maj. Hd.	Sub-Maj. Hd.	Min. Hd.	Sub Hd.	Same nomenclature shown in Budget Publication	Budget Provision (in Rs)
19	23	70	123	2202	02	911	006	Improvement of Teacher's Training Facilities	-
	23	70	123	2202	02	911	028	Improvement of Teachers Training Facilities	-
20	20	49	155	2204	00	104	001	Improvement of Sports and Games	162,00,00,000
	20	49	154	2204	00	104	002	Improvement and Development of Sports and Games	6,82,91,000
21	23	70	155	2205	00	102	001	Improvement and development of organisations devoted to Cultural, Aesthetic and Educational activities	12,45,20,000
	23	70	154	2205	00	102	019	Improvement and development of organisations devoted to cultural, Aesthetic and Educational Activities	1,17,83,000
22	17	30	145	2205	00	103	005	Setting up of a centre for Archaeological studies and training	52,00,000
	17	30	144	2205	00	103	031	Setting up of a Centre for Archaeological Studios and Training.	63,42,000
23	23	70	156	2205	00	104	001	Development of State Archives	4,24,76,000
	23	70	157	2205	00	104	014	Development of State Archives	6,71,00,000
24	12	07	142	2225	01	911	015	Hostel Charges	0
	12	07	142	2225	01	911	016	Hostel Charges	0
25	12	07	146	2225	02	911	007	Education-Payment of compulsory charges (SC).	0
	12	07	147	2225	02	911	010	Education-Payment of Compulsory Charges (SC)	0
26	19	35	35	2230	02	004	003	Udiyaman Swanirbhar Karmasansthan Prakaalpa-2008	1,00,00,000
	19	35	34	2230	02	004	006	Udiyaman Swanirbhar Karmasansthan Prakaalpa (USKP)-2008	7,57,78,000
27	26	74	14	2235	02	101	002	Scholarships to Handicapped Students studying below Class IX	95,00,000
	26	74	12	2235	02	101	004	Scholarships to the	12,24,000

Sl. No.	B.P. No.	Grant No.	Page No.	Maj. Hd.	Sub-Maj. Hd.	Min. Hd.	Sub Hd.	Same nomenclature shown in Budget Publication	Budget Provision (in Rs)
								Handicapped Students studying below IXth Class in all Districts	
28	26	74	20	2235	02	102	006	Grants-in-aid to Voluntary Organisations for Welfare of Children in Need of Care and Protection	4,00,00,000
	26	74	18	2235	02	102	009	Grants-in-aid to Voluntary Organisations for Services for Children in need of Care and Protection	4,90,000
29	26	74	57	2235	02	800	010	Awareness Generating Programmes against Social Evils	4,20,00,000
	26	74	57	2235	02	800	011	Awareness Generating Programmes against Social Evils	-
30	26	74	85	2236	02	101	004	Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers	274,00,00,000
	26	74	84	2236	02	101	006	Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers	10,78,000
31	11	05	91	2401	00	103	007	Modernisation and Development of Agricultural Seed Farm	12,14,000
	11	05	92	2401	00	103	015	Modernisation and Development of Agricultural Seed Farm	6,00,00,000
32	11	05	91	2401	00	103	003	Development of Seed Testing Laboratories.	3,23,84,000
	11	05	92	2401	00	103	017	Development of Seed Testing Laboratories	14,40,00,000
33	15	22	148	2401	00	789	011	Re-organization of Horticulture Set up	40,00,00,000
	15	22	146	2401	00	789	001	Re-organization of Horticulture Set up	1,85,00,00,000
34									
35	15	22	147	2401	00	789	017	Special Area Program on	40,00,00,000

Sl. No.	B.P. No.	Grant No.	Page No.	Maj. Hd.	Sub-Maj. Hd.	Min. Hd.	Sub Hd.	Same nomenclature shown in Budget Publication	Budget Provision (in Rs)
								Horticulture including Spices Plantation Crops and Mushrooms	
	15	22	148	2401	00	789	009	Special Area Programmes on Horticulture including Spices, Plantation Crops and Mushroom	50,00,00,000
36	11	05	155	2402	00	102	010	Scheme for Extension for Soil Conservation Work as Waste Lands and Agricultural on Watershed Basis in Plains and Hills	8,33,99,000
	11	05	156	2402	00	102	028	Scheme for Extension of Soil Conservation Work on Waste Lands and Agricultural Lands on watershed basis in plains and hills.	12,00,00,000
37	12	06	19	2403	00	101	009	Strengthening and expansion of Biological Products Division	74,34,000
	12	06	23	2403	00	101	042	Strengthening and Expansion of Biological Products Division	2,00,00,000
38	15	20	44	2405	00	105	001	Diversified production of fish by-products	3,20,00,000
	15	20	43-44	2405	00	105	006	Diversified production of fish by-products	21,65,000
39	15	23	202	2406	01	005	001	Forest Resources	2,00,00,000
	15	23	201	2406	01	005	002	Forest Resources	5,02,000
40	15	23	222	2406	02	112	002	Lloyd Botanic Garden, Darjeeling	90,45,000
	15	23	222	2406	02	112	004	Lloyd Botanic Garden, Darjeeling	1,00,00,000
41	15	23	236	2415	06	004	002	Training of Staff	1,00,00,000
	15	23	236	2415	06	004	003	General Direction Training of Staff	6,50,000
42	11	05	172	2415	01	277	003	Uttar Banga Krishi Viswavidyalaya	2,00,00,000
	11	05	172	2415	01	277	005	Uttar Banga Krishi Vishwa Vidyalaya	62,82,00,000
43	19	40	195	2515	00	102	016	Housing - House sites for landless labourers compensation/ construction assistance	39,80,000

Sl. No.	B.P. No.	Grant No.	Page No.	Maj. Hd.	Sub-Maj. Hd.	Min. Hd.	Sub Hd.	Same nomenclature shown in Budget Publication	Budget Provision (in Rs)
	19	40	195	2515	00	102	021	Housing- House sites for landless labourers- Compensation/Construction assistance	20,00,000
44	15	23	239	2551	60	101	045	Other Allied works component	20,00,000
	15	23	238	2551	60	101	068	Other Allied Works Component	37,000
45	18	32	31	2701	80	003	001	In-service training, seminars and other programme	2,49,78,000
	18	32	31	2701	80	003	003	In-Service Training for Technical & other staff, Seminars & Institutional Programme	2,00,000
46	21	55	127	2702	03	102	001	River Lift Irrigation [WI]	163,82,86,000
	21	55	127	2702	03	102	002	River Lift Irrigation	1,000
47	21	55	129	2702	03	103	001	Deep Tubewell Irrigation [WI]	80,93,09,000
	21	55	129	2702	03	103	027	Deep Tubewell Irrigation	1,000
48	13	11	67	2851	00	911	061	nil	-1,000
	13	11	67	2851	00	911	062	nil	-1,000
49	13	11	67	2851	00	911	060	Scheme for	-1,000
	13	11	67	2851	00	911	063	Scheme for	-
50	26	75	134	2852	80	800	006	Maintenance of Office Premises of Commerce and Industries Department at 4, Abanindranath Tagore Sarani (Camac Street), Kolkata	2,30,00,000
	26	75	133	2852	80	800	037	Maintenance of Office Premises of Commerce & Industries Department at 4, Camac Street, Kolkata-16	20,28,000
51	26	74	97	4235	60	789	003	Special Repair & Renovation of Govt. Homes & Buildings	35,00,00,000
	26	74	98	4235	60	789	004	Special Repair & Renovation of Govt. Homes & Buildings	-
52	26	74	100	4235	60	796	003	Special Repair & Renovation of Govt. Homes & Buildings	5,00,00,000
	26	74	101	4235	60	796	004	Special Repair & Renovation of Govt. Homes & Buildings	-

Sl. No.	B.P. No.	Grant No.	Page No.	Maj. Hd.	Sub-Maj. Hd.	Min. Hd.	Sub Hd.	Same nomenclature shown in Budget Publication	Budget Provision (in Rs)
53	17	25	78	5054	03	337	012	Development of State Roads & Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF)	67,50,00,000
	17	25	78	5054	03	337	013	Development of State Roads and Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF)	100,00,00,000
55	17	25	79	5054	03	789	004	Development of State Roads and Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF)	100,00,00,000
	17	25	79	5054	03	789	005	Development of State Roads & Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF)	66,25,00,000
56	18	25	79	5054	03	796	004	Development of State Roads and Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF)	100,00,00,000
	18	25	79	5054	03	796	005	Development of State Roads & Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF)	66,25,00,000
57	18	25	81	5054	03	800	003	I.T Investment	1,00,00,000
	18	25	81	5054	03	800	004	I.T Investment	13,29,90,000
58	13	11	98	6860	01	101	001	Loans To West Bengal Cooperative Spinning Mills	6,00,00,000
	13	11	98	6860	01	101	002	Loans to West Bengal Co-operative spinning Mills Ltd.	8,00,00,000
59	17	25	93	7075	01	190	002	Loans to Britannia Engineering Ltd.	9,00,00,000
	17	25	93	7075	01	190	003	Loans to Britannia Engineering Ltd.	50,00,000
60	22	68	78	2015	00	104	001	Lok Sabha /Assembly Election	1,02,000
	22	68	78	2015	00	105	001	Lok Sahba Election	15,00,00,000
61	22	68	79	2015	00	106	001	Assembly Elections	400,00,00,000
	19	38	-	2235	02	001	010	District Offices and District Minority Cells [MD]	-
62	19	38	109	2235	02	001	012	Districts Offices and District Minority Cells	4,71,32,000

Sl. No.	B.P. No.	Grant No.	Page No.	Maj. Hd.	Sub-Maj. Hd.	Min. Hd.	Sub Hd.	Same nomenclature shown in Budget Publication	Budget Provision (in Rs)
	22	08	24	2425	00	106	002	Warehousing and Marketing Co-operatives -Development of Apex Agricultural Marketing Society	5,00,00,000
63	22	08	25	2425	00	106	029	Development of Apex Consumer Cooperative Society	2,00,00,000
	17	25	93	7075	01	190	004	Loans to Westinghouse Saxby Farmer Ltd.	5,00,00,000
64	17	25	93	7075	01	190	005	Loans to Westinghouse Saxby Farmer Ltd.	50,00,000
	17	30	210	6875	60	800	001	Loans to Basumati Corporation	3,50,00,000
	17	30	210	6875	60	800	005	Loans to Basumati Corporation	3,10,00,000
65	17	30	169	2220	01	800	009	Setting up of Roopkala Kendra	2,00,00,000
	17	30	167	2220	01	800	011	Setting up of Roopkala Kendra.	2,31,35,000
66	4	--	22	0029	00	106	001	Receipts on account of Survey and Settlement Operations	21,000
	4	--	22	0029	00	800	001	Receipts in connection with Survey and Settlement Operations	19,20,000