

**Review of Annual  
Financial  
Statements for  
2022-23**

**Government of West Bengal**

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

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## EXECUTIVE SUMMARY

### 1 Introduction

The Annual Financial Statement (Budget) of the Government comprising estimated receipts and expenditure of the State is laid before the State Legislature by the Governor of the State. The legislature approved these statements in the form of Demands for Grants/Appropriation in terms of Article 202 and 203 of the Constitution of India. The Budget of the Government of West Bengal is distributed in 58 Demands for even number of departments.

Review of Budget documents is carried out with an objective to determine how well the financial and resource management responsibilities have been discharged by the executives. The Review is also focusing on areas requiring attention of the State Government for adherence and compliance to the rules and regulations as delineated in the Constitution of India, applicable Government accounting and financial Rules, List of Major and Minor Heads Accounts of Union and States (LMMHA) appended by correction slips, West Bengal Fiscal Responsibility and Budget Management Act (FRBM) 2010 etc. in preparation of the Annual Financial Statement of the State Government.

### Review Findings

#### 2.1 Fiscal Position

During the F.Y. 2022-2023, the Government of West Bengal has projected expenditure to the tune of Rs. 2,91,030 crore from the Consolidated Fund, out of which Rs. 2,26,327 crore as Revenue and Rs.33,144.37 crore as Capital expenditure being 77.77 and 11.39 *per cent* of the total projected expenditure for the year. The projected Revenue (Rs 28,280 crore) and Fiscal (Rs 62,397 crore) deficit are pegged at 1.65 and 3.64 *per cent* of Gross State Domestic Product (GSDP) respectively with Debt to GSDP ratio at 32.23 *per cent*.

However, the requisite disclosure regarding fiscal transparency on outstanding contractual liabilities, interest cost of borrowings/mobilization of deposits, revenue demands raised but not realized on State Goods and Services Tax, committed Liabilities in respect of major work and supply contracts, losses incurred in providing public goods and services, having potential budgetary implications have not been made in the Medium Term Fiscal Policy Statement as required under West Bengal Fiscal Responsibility and Budget Management Act.

#### 2.2 Budget Provisioning & utilisation

- Variation between Revised estimates and total grant/appropriation of the previous year 2021-22 is observed in Budget publications (BP) of 2022-23 in respect 21 Grants attributed to non consideration of sanctions/ orders obtained for Supplementary Grants, Re-appropriation and surrender.
  - Enhancement of Grants by executive orders viz. 'Augmentation' in 9 Demands during 2021-22 in contravention of the Article 205 of the Constitution of India.
  - Expenditure without (Rs 1631.86 crore) or in excess of Budget provisions (8702.04 crore) is observed during 2021-22 in seven Demands of grants in deviation of rule 382 of West Bengal Financial Rules.
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- Deficit provisioning in the State's share (Rs 2074.07 crore) in 17 Centrally Sponsored Schemes (CSS) is observed in BPs of 2022-23.
  - Against the estimated receipts of Central grants in respect of 8 CSSs, expenditure provisioning in 14 Demands during 2022-23 fell short by Rs 134.91 crore.
  - The BP No. 4 and 3 depicts that actual data on Grants-in-Aid received by the State Government from the GOI in respect of nine CSSs was not utilized to the extent of Rs 4380.84 crore during the F.Y. 2020-2021 by 14 departments.

### **2.3 Unauthorised head of accounts**

The principles of classifications co-relating transactions with functions, programme and activity of the Government as per the Government accounting Rule 1990 and adoption of standardized codes numbers allotted to the Major, Sub-Major and the Minor Heads in the LMMHA are not scrupulously followed by 25 departments in Detailed Demands for grants<sup>1</sup> leading to operation of unauthorized head of accounts in comparison to LMMHA. Besides, recoveries of overpayments being the nature of reduction of expenditure are exhibited as revenue receipts in five major heads<sup>2</sup> in BP No. 4.

### **2.4 Misclassification between Revenue and Capital**

Budget provisions for some capital class in nature object heads like '51-Motor Vehicles', '52-Machinery & Equipments' '77- Computerisation' in 12 Demands<sup>3</sup> and pass through grants like Atal Mission for Rejuvenation and Urban Transformation (AMRUT) and Pradhan Mantri Gram Sadak Yojana in two Demands<sup>4</sup> are made in Capital section instead of Revenue section in deviation from the Government Accounting Rules, 1990, Indian Government Accounting Standardd-2 and Central Scheme guidelines.

Besides, budget provisions by way of assistance to urban local bodies utilising Minor head '191', '192' and '193' being revenue in nature in terms of LMMHA are made in Capital section by Urban development department.

This sort of incorrect classification frustrates the objective of LMMHA and accounting rules which may impede decision making process of the Executives.

### **2.5 Provision for un-recouped Contingency Fund**

Ignoring Rule 382 of West Bengal Financial Rules budget provision charged expenditure of Rs 61.14 crore met from drawing advance from Contingency Fund are not made by six departments<sup>5</sup>.

### **2.6 Non-observance of Rules/ Procedures in budget preparation**

- Non acceptance of correction slips issued by Ministry of Finance, Department of Expenditure, Government of India for adoption in LMMHA by the State Government during budget preparation years together have also been noticed.

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<sup>1</sup> Grant Nos. 4, 5, 6, 7, 8, 11, 15, 20, 21, 23, 24, 25, 32, 33, 34, 35, 37, 38, 40, 42, 55, 65, 68, 69 and 72.

<sup>2</sup> Major heads 0055, 0070, 0071, 0210 and 0401.

<sup>3</sup> Nos. 15, 18, 21, 24, 25, 30, 31, 34, 42, 53, 69 and 75

<sup>4</sup> No. 6 and 72.

<sup>5</sup> Grant Nos. 20, 24, 25, 32, 68 and 73.

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- In terms of the provisions of Rule 26 of Government Accounting Rules, 1990 opening of sub-heads and detailed /object heads of accounts under the various Major and Minor heads of it Accounts in the concerned State had been entrusted to the State Governments subject to the condition that the such orders issued are consistent with the directions issued by the Central Government from time to time. Under the legal framework for opening of new sub-heads/ detailed heads advice and concurrence of the State Accountant General is sought by the State Government. From the Budget documents of the Government of West Bengal for the year 2022-23, it has been observed that the State Government did not obtain the approval of the Accountant General at the time of opening of 254 sub-heads included in the Budget Publications.
  - In deviation from the guideline of LMMHA and Finance department circular which discourage unnecessary multiplication/ duplication of Sub-heads, the repetition of sub-heads are noticed in 31 instances in Budget Publications of 2022-23. 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 (Administrative or State Development Scheme etc) data directly from the accounts.

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## 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 2022-23 prepared by the State Government is undertaken to assess the

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- (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.

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## CHAPTER – II

### COMPLIANCE OF BUDGET ESTIMATE FOR 2022-23 WITH FRBM ACT

#### The West Bengal FRBM Act, 2010

#### 2.1 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 7<sup>th</sup> February 2011 by passing the WBFRBM (Amendment) Act 2011 in April 2011 and 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.

#### 2.2 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)

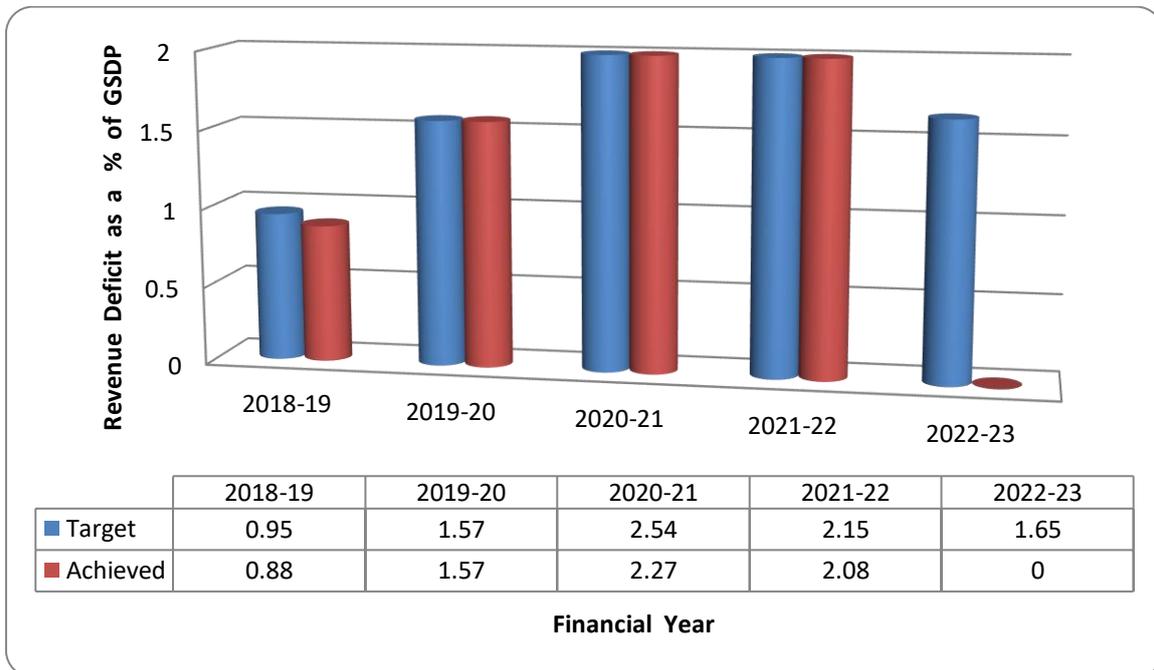
Financial Year	Rs in Crore	Revenue Deficit as a % of GSDP		Rs in Crore	Fiscal Deficit as a % of GSDP		Rs in Crore	Debt as a % of GSDP	
	Revenue Deficit	Target	Achievement	Fiscal Deficit (Actual)	Target	Achievement	Debt (Actual)	Target	Achievement
2014-15	17,137.40 (Actual)	0.00	2.13	27,345.30	1.87	3.41	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	29,527.31 (Actual)	2.54	2.27	44,687.65	5.00	3.43	4,86,429.81	35.54	37.39
2021-22	32,000.29 (Actual)	2.15 (RE)	2.08	50,528.42	3.48 (RE)	3.29	5,75,621.86 <sup>@</sup>	34.41 (RE)	34.21
2022-23	28,279.67 (BE)	1.65 (BE)		62,397.01 (BE)	3.64 (BE)	*	5,86,438.05 (BE)	34.23 (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) The target of Fiscal deficit for 2020-21 is as per the revised target of the West Bengal Fiscal Responsibility and Budget Management (Amendment) Act, 2021
- (3) <sup>@</sup>Excludes Rs 10,856.28 crore being Back to back loan given by Central government in lieu of GST Compensation not to be treated as debt of the State as per decision of Government of India.
- (4) (\*) Actual Revenue Deficit, Fiscal Deficit and position of Debt for 2022-23 are awaited.

### Trend of Revenue Deficit for the last five years

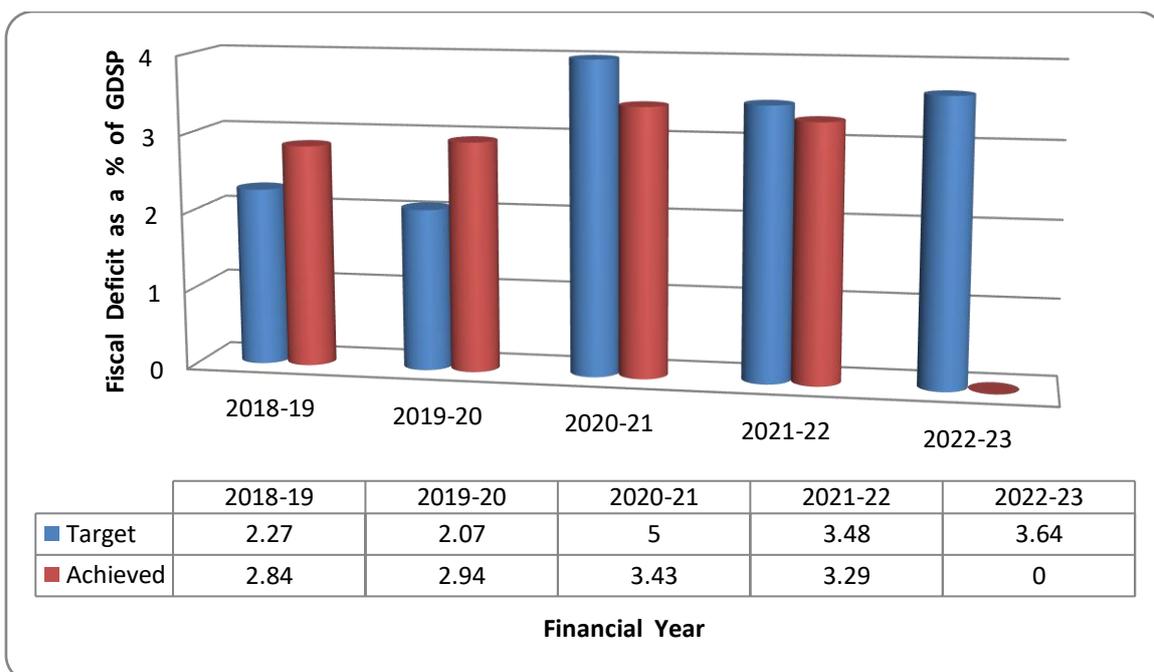
(Graph – 1)



*Note: Achievement figures for 2022-23 are awaited*

### Trend of Fiscal Deficit for the last five years

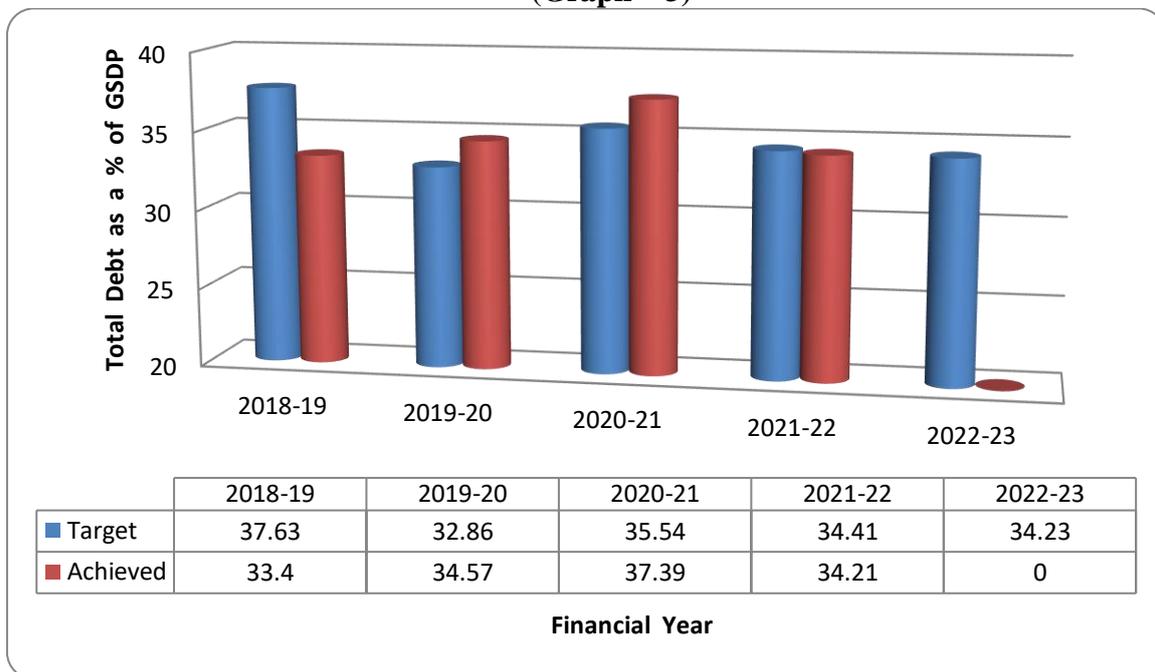
(Graph – 2)



*Note: Achievement figures for 2022-23 are awaited*

## Trend of Debt (Public Debt and Other Liabilities)

(Graph – 3)



*Note: Achievement figures for 2022-23 are awaited*

### 2.3 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.

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No disclosure has, however, been made in respect of followings in the Medium Term Fiscal Policy Statement & Fiscal Policy Strategy Statement for 2022-23:

- Outstanding contractual liabilities.
- Interest cost of borrowings/mobilization of deposits.
- Revenue demands raised but not realized on State Goods and Services Tax have not been included in the statement on claims and commitments.
- Statement of Assets, Major Works and Contracts.
- Committed Liabilities in respect of major works and supply contracts.
- Claims in respect of unpaid bills on works and supplies.
- Losses incurred in providing public goods and services.

#### **1.4 Disclosure on Off-budget borrowings**

Off-budget borrowings refer to loans taken by state government entities, special purpose vehicles, etc, where principal and interest would be repaid from state government's own budget, instead of the cash flows or revenues generated by the borrowing entity.

The Fifteenth Finance Commission also recommended that all committed expenditure and developmental expenditure are met from the augmented borrowing space without resort to off-budget or any non-transparent means of financing for any expenditure.

No disclosure on off-budget borrowings has been made in the Budget documents of 2022-23.

**CHAPTER –III**

**HIGHLIGHTS OF BUDGET ESTIMATES OF 2022-23**

**Summary of Receipts and Disbursements for 2022-23 in comparison to 2021-22**

(Table -2)

**Summary of Estimated Receipt: 2022-23**

(Rs in Crore)

Description	Actual 2020-21	Budget Estimate 2021-22	Revised Estimate 2021-22	Budget Estimated 2022-23	Excess / Deficit over RE of 2021-22 (Col. 5-4)
1	2	3	4	5	6
State Tax Revenue	60,287.24	75,415.74	73,904.58	79,346.60	5,442.02
Non Tax Revenue	5,198.35	4,611.73	2,884.83	6,672.37	3,787.54
State Share of Union Taxes and Duties	44,737.01	50,070.29	55,940.29	61,436.54	5,496.25
Grants-in-aid from Central Government	38,171.36	56,583.50	43,301.36	50,591.50	7,290.14
<b>Total : A. Revenue Receipts</b>	<b>1,48,393.96</b>	<b>1,86,681.26</b>	<b>1,76,031.06</b>	<b>1,98,047.01</b>	<b>22,015.95</b>
Market Loans	59,679.61	73,603.00	67,394.00	73,286.20	5,892.20
Loan and Advances from the Central Government	6,430.32	10,067.40	8,951.83	9,324.32	372.49
Loan Recoveries	150.15	139.32	171.32	185.41	14.09
Loans from Other Sources	1,164.44	2,002.52	1,693.00	2,348.00	655.00
Other Receipts	-3,852.32	6,229.69	6,919.94	7,844.00	924.06
<b>Total: B Capital Receipts</b>	<b>63,572.20</b>	<b>92,041.93</b>	<b>85,130.09</b>	<b>92,987.93</b>	<b>7,857.84</b>
<b>Total Receipts: Consolidated fund (A+B)</b>	<b>2,11,966.16</b>	<b>2,78,723.19</b>	<b>2,61,161.15</b>	<b>2,91,034.94</b>	<b>29,873.79</b>

Source: Statement- I of Budget Publication No. 9 for 2022-23

(Table-3)

## Summary of Estimated Expenditure: 2022-23

(Rs in Crore)

Description	Actual 2020-21	Budget Estimate 2021-22	Revised Estimate 2021-22	Budget Estimated 2022-23	Excess / Deficit over RE of 2021- 22 (Col. 5-4)
1	2	3	4	5	6
<b>Revenue</b>					
General Services	70,684.28	69,315.80	75,176.06	78,809.31	3,633.25
Social Services	78,846.56	1,07,494.74	1,04,069.61	1,08,340.38	4,270.77
Economic Services	27,940.94	36,096.54	29,235.82	38,660.10	9,424.28
Grants-in-aid and Contribution (Shown as Other Expenditure)	449.50	529.43	513.17	516.89	3.72
<b>Total: A. Revenue Expenditure</b>	<b>1,77,921.28</b>	<b>2,13,436.51</b>	<b>2,08,994.66</b>	<b>2,26,326.68</b>	<b>17,332.02</b>
<b>Capital</b>					
General Services	545.59	1,500.48	661.64	1,428.83	767.19
Social Services	3,949.97	12,818.13	8,245.89	13,326.44	5,080.55
6.68Economic Services	8,538.18	18,455.59	10,268.03	18,389.10	8,121.07
<b>Total: B. Capital expenditure</b>	<b>13,033.74</b>	<b>32,774.20</b>	<b>19,175.56</b>	<b>33,144.37</b>	<b>13,968.81</b>
Internal Debt of the State Government	17,290.51	29,894.99	29,989.88	28,528.90	-1,460.98
Repayment of Loans to Central Govt. and others	1,444.12	1,147.66	1,522.72	1,871.62	348.90
Loans and Advances	2,276.75	1,473.83	1,284.42	1,158.37	-126.05
<b>Total: C. Internal Debt, Loans and Advance</b>	<b>21,011.38</b>	<b>32,516.48</b>	<b>32,797.02</b>	<b>31,558.89</b>	<b>-1,238.13</b>
<b>Grand Total (A+B+C) Consolidated Fund</b>	<b>2,11,966.40</b>	<b>2,78,727.19</b>	<b>2,60,967.24</b>	<b>2,91,029.94</b>	<b>30,062.70</b>

Source: Statement- I, IV & V of Budget Publication No. 9 of 2022-23

### 3.1 Revenue Expenditure

Revenue Expenditure for 2022-23 has been estimated as Rs **2,26,326.68** crore representing **77.77** per cent of total budgeted expenditure for the year. Revenue Expenditure is estimated

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to increase by Rs **17,332.02** crore during 2022-23 compared to the Revised Estimate of 2021-22.

### **3.2 Capital Expenditure**

Capital expenditure for 2022-23 has been estimated as Rs **33,144.37** crore (excluding expenditure on Public Debt and Loans) representing **11.39** per cent of the total budget estimate. Capital Expenditure is estimated to increase by Rs **13,968.81** crore during 2022-23 compared to the Revised Estimate of 2021-22.

### **3.3 Expenditure on Debt Heads (Public Debt and Loans)**

Expenditure on Debt Heads for 2022-23 has been estimated as Rs **31,558.89** crore representing **10.84** per cent of the total budget estimates. Expenditure on Debt Heads is estimated to decrease by Rs **1,238.13** crore during 2022-23 compared to the Revised Estimate of 2021-22.

## CHAPTER –IV

### REVIEW OF DIFFERENT DEMANDS FOR GRANTS

**4.1** In the Annual Financial Statement (Budget) estimates of expenditure from the Consolidated Fund for 2022-23, 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. 25: Public Works Department (Total Budgetary outlay: Rs 7,158.97 crore)**

Demand no. 25 pertaining to Public works department appears in budget Publication no. 17 comprises of budget provision of 2.44 per cent of gross expenditure provision of the State Government during 2022-23. 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. 25	Budget Provision (Rs)	Observation on scrutiny of Demand No. 25
1	2059-80-004- Planning and Research -001- Planning and Research [PD] Providing budget allocations against the detailed heads 01-Salaries, 02 –Wages, 07 –Medical Reimbursements, 11- Travel Expenses, 12- Medical Reimbursements	6,15,45,000	Expenditure towards such detailed heads should have been recorded against the minor head “ <b>001– Direction and Administration</b> ”.

Sl. No.	Classification of Heads of Accounts as per Demand No. 25	Budget Provision (Rs)	Observation on scrutiny of Demand No. 25
	under WBHS 2008, 13-Office Expenses, 28-Payment of Professional and Special Services		
2	2216-Housing-01-Government Residential Buildings	28,89,00,000	The <b>sub-major head is non-existent</b> in the LMMHA, as such <b>budget provisions made have found to be un-authorized.</b>
3	2216-Housing-01-Government Residential Buildings-106-General Pool Accommodation-002-Maintenance and repairs Government residential buildings by PWD (Civil)	14,50,00,000	According to LMMHA General Pool Accommodation comes under sub-major head "05 General Pool Accommodation" but the minor head 106 is not available thereunder. Therefore, the correct classification would be <b>'2016-05-053-Maintenance and Repairs'</b>
4	2216-Housing-01-Government Residential Buildings-106-General Pool Accommodation-003-Maintenance and repairs Government Residential Buildings by PWD (CB)	1,59,00,000	
5	2216-Housing-01-Government Residential Buildings-106-General Pool Accommodation-004-Maintenance and Repairs Government Residential Buildings by PWD (Roads)	23,00,000	
6	2216-Housing-01-Government Residential Buildings-106-General Pool Accommodation-009-Maintenance and repair of Government residential buildings by PWD (Electrical)	4,40,00,000	
7	2216-Housing-01-Government Residential Buildings-106-General Pool Accommodation-010-Maintenance and repairs of Government residential buildings. (P.W)	1,10,00,000	
8	2216-01-107-004-Maintenance and repairs of	3,38,00,000	According to LMMHA Police

Sl. No.	Classification of Heads of Accounts as per Demand No. 25	Budget Provision (Rs)	Observation on scrutiny of Demand No. 25
	Government residential buildings of Police Housing Schemes by PWD (Civil)		housing comes under sub- major head '06-Police Housing" and minor head 107 is not available under Major head '2016-Housing' in LMMHA. Therefore correct classification would be <b>'2016-06-053-Maintenance and Repairs'</b>
9	2216-01-107-005- Maintenance and repairs of Government residential buildings of Police Housing Schemes by PWD (Electrical)	81,60,000	
10	2216-01-107-006- Maintenance and repairs of Government residential buildings of Police Housing Schemes by PWD (CB)	2,55,00,000	
11	3054-Roads and Bridges-04-District and Other Roads-800-Other Expenditure-001-Other Expenditure under P W Department-19-Maintenance	57,63,00,000	This head of accounts intends to record Other Expenditure under P.W.D & PW (Roads) Departments for maintenance purpose and therefore the <b>appropriate minor head would be '105-Maintenance and Repairs'</b> as per the LMMHA. The minor head 800 is not applicable in this case.
12	3054-04-800-002-Other Expenditure under PW (Roads) Department-19-Maintenance	133,00,00,000	
13	3054-04-800-010-State Bridge Fund Work-27-Minor Works/ Maintenance	91,80,000	This sub-head denotes State Bridge Fund Work which is non-existent in the LMMHA. Instead, a reserve fund u/h 8225-Roads and Bridges Fund-02 State Roads and Bridges Fund, as per the LMMHA and Budget Publication No. 5 of the F.Y. 2022-23 is available, which contradicts the sub-head description for which budget provision has been made.
14	3054-80-001 Direction and Administration-001- Development of State Roads Establishment for Development of State Roads (Other than Special Roads)	3,57,00,000	Both the sub-heads code '001'and '003' denote the same scheme name viz. Development of State Roads Establishment for Development of State Roads (Other than Special Roads), thus resulting in multiplication of sub-heads thereby violating provision of Para 1.1 of the General Directions in LMMHA.
15	3054-80-001- Direction and Administration-003-	21,19,31,000	

Sl. No.	Classification of Heads of Accounts as per Demand No. 25	Budget Provision (Rs)	Observation on scrutiny of Demand No. 25
	Development of State Roads (a) Establishment for development of State Roads (Other than Special Roads)		
16	2059- Public Works-01-Office Buildings-053-Maintenance and Repairs-001- Maintenance of Writers' Buildings etc.	20,01,39,000	<p>The sub-head code '001' intends to record expenditure for maintenance of Writers' Buildings etc., as depicted in the Demand no. 25.</p> <p>In terms of note 11 below the major head 2059, the minor head 053 may be divided into the following sub-heads:-</p> <p>(i) Work Charged Establishment (ii) Other maintenance expenditure</p> <p>Accordingly, only the following detailed heads would have to be provided in the budget estimate on this account:</p> <p><i>27- Minor Works/ Maintenance</i> <i>19- Maintenance</i></p> <p>But review revealed that the budget provision has been made excepting those viz. 01-Salaries, 02-Wages, 07-Medical Reimbursements, 11-Travel Expenses, 12-Medical Reimbursement under WBHS 2008, 13-Office Expenses, 28-Payment of Professional &amp; Special services &amp; 50-Other charges – which being not in consonance with the aforesaid provision. Such object heads should have been provided against the minor head 001–Direction and Administration.</p>
17	2059- Public Works-01-Office Buildings-053-Maintenance and Repairs - 030-Payment of electricity charges associated with maintenance of Buildings by PWD (Civil) with detailed head 50-Other Charges	3,50,00,000	<p>The subhead '030' meant to record expenditure towards electricity charges of buildings is not appropriate, instead the HoA should have been <b>2059-Public Works-80-General-001-Direction and Administration-002-Direction-Public Works Directorate-13-Office Expenses-01-Electricity</b>. This may result in misclassification in the accounts.</p>

Sl. No.	Classification of Heads of Accounts as per Demand No. 25	Budget Provision (Rs)	Observation on scrutiny of Demand No. 25
18	2059- Public Works-01-Office Buildings-053-Maintenance and Repairs - 031-Payment of electricity charges associated with maintenance of Buildings by PWD (Electrical) with detailed heads 13-Office Expenses-01-Electricity and 50-Other Charges	5,87,68,000	The subhead '031' meant to record expenditure towards electricity charges of buildings maintained by PWD (Electrical) is not appropriate, instead separate sub-head code representing PWD (Electrical) with detailed head <b>13- Office Expenses-01-Electricity</b> , below the HoA <b>2059-Public Works-80-General-001-Direction and Administration</b> should have been adopted. This may result in misclassification in the accounts.
19	3054-80-797-001- Transfer to State Bridge Fund	760,00,00,000	Since the State government has not created any reserve fund under name and style 'State Bridge Fund' provision for transfer of fund from this sub-head has no justification.
20	5054-80-797-Transfer to Reserve Fund/Deposit Account-001-West Bengal Transport Infrastructure Development Fund (WBTIDF)	222,31,00,000	Budget provision under this sub-head is not in conformity with para 3.4 of General Directions of List of Major & Minor Heads accounts which stipulates transfer to reserve fund under the minor Head 797 should appear in revenue section of expenditure only.
21	3054-80-797-Transfer to Reserve Fund/Deposit Account-003-Transfer to the deposit account for subventions from central road fund (CRF)-63- Inter-Account Transfer	0	Against the estimated receipt of Rs 760 crore of Central grants from CRF (under head 1601-08-108) as revealed from Budget Publication no. 4, no provision has been made for 'Transfer to deposit account for Subvention from Central Road Funds' u/h 3054-80-797-003 in Demand no 25, in contravention to the note 1 (B) below the major head '8224-Central Road funds' of LMMHA which stipulates that grants received from Central Government u/h 1601 is required to be credited to the deposit account 8449-00-103-Subventions from Central Road Fund by contra-debit to 3054-80-797. This leads to imbalance in Budget estimates.
22	5054-03-337-012- Development of State	35,00,00,000	Do

Sl. No.	Classification of Heads of Accounts as per Demand No. 25	Budget Provision (Rs)	Observation on scrutiny of Demand No. 25
	Roads & Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF)		
23	5054-03-337-013- Development of State Roads and Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF)	43,00,00,000	Without operating the mechanism to finance the estimated expenditure provision for schemes under sub-heads at Sl. No. 22 to 27 from the reserve fund West Bengal Compensatory Entry Tax Fund (WBCETF) in the Demand by resorting to deduct expenditure under minor head '902-Deduct amount met from WBCETF', provisions are made under these sub-heads, specifically meant for roads works funded from WBCETF. These sort of budgeting render the operation of such sub-heads become redundant. Further, the sub-head descriptions are being repeated in the instant cases, thereby frustrating the provisions debarring unnecessary multiplication of Sub-heads in terms of Para 1 of LMMHA.
24	5054-03-789-004- Development of State Roads and Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF)	44,00,00,000	
25	5054-03-789-005- Development of State Roads & Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF)	30,00,00,000	
26	5054-03-796-004- Development of State Roads and Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF))	28,00,00,000	
27	5054-03-796-005- Development of State Roads & Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF))	40,00,00,000	

#### 4.4 Demand no. 40: Panchayat & Rural Development Department (Total Budgetary outlay: Rs 25,187.38 crore)

Demand no. 40 pertaining to Panchayat & Rural Development department appears in budget Publication no. 9 comprises of budget provision of 8.58 per cent of gross expenditure provision of the State Government during 2022-23. 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 per Demand No. 40	Budget Provision (Rs)	Observation on scrutiny of Demand No. 40
1	2049-60-101-010- Interest on Finance Commission Grants relating to P& RD Dept. (15-FC)	17,00,00,000	As per LMMHA the <b>appropriate minor head would be '701-Miscellaneous'</b> since Minor head '101-Interest on Deposit', used in the demand has no close relation to the sub-head which intends to pay interest for delayed release of Finance Commission grants.
2	2235-60-102-002-Provision against ACA for National Old Age Pension [NOAPS] (Central Share) (NSAP)	580,00,00,000	Since additional Central assistance for the scheme is received under NSAP the provision should be classified under the <b>Minor head '101- National Old Age Pension'</b> below the <b>Sub-major head '03-National Social Assistance Programme'</b> as per LMMHA
3	2235-60-789-002- Provision against ACA for National Old Age Pension [NOAPS] (Central Share) (NSAP)	2,00,00,000	According to LMMHA the budget provision should be classified under the specific <b>Sub-major head '03-National Social Assistance Programme'</b> instead of under sub-major head '60-Other social security and Welfare Programmes'.
4	2235-60-796-002- Provision against ACA for National Old Age Pension [NOAPS] (Central Share) (NSAP)	1,00,00,000	
5	2235-60-102-003-Provision against ACA for National Family Benefit Scheme [NFBS] (Central Share) (NSAP)	40,50,00,000	Since additional Central assistance for the scheme is received under NSAP the provision should be classified under the <b>Minor head '102- National Family Benefit scheme'</b> below the <b>Sub-major head '03- National Social Assistance Programme'</b> as per LMMHA
6	2235-60-789-003- Provision against ACA for National Family Benefit Scheme [NFBS] (Central Share) (NSAP)	1,00,00,000	According to LMMHA the budget provision should be classified under the specific <b>Sub-major head '03-National Social Assistance Programme'</b> instead of under sub-major head '60-Other social security and Welfare Programmes'.
7	225-60-796-003- Provision against ACA for National Family Benefit Scheme [NFBS] (Central Share) (NSAP)	50,00,000	
8	2235-60-102-008-Indira Gandhi National Disability Pension Scheme (IGNDPS) (Central Share) (NSAP)	16,50,00,000	Since additional Central assistance for the scheme, Indira Gandhi National Disability Pension Scheme being a sub component of NSAP the

Sl. No.	Classification of Heads of Accounts as per Demand No. 40	Budget Provision (Rs)	Observation on scrutiny of Demand No. 40
			provision should be classified under the <b>Minor head '101- National Old Age Pension'</b> below the <b>Sub-major head '03- National Social Assistance Programme'</b> as per LMMHA
9	2235-60-789-013-Indira Gandhi National Disability Pension Scheme (IGNDPS) (Central Share) (NSAP)	1,00,00,000	According to LMMHA the budget provision should be classified under the specific <b>Sub-major head '03-National Social Assistance Programme'</b> instead of under sub-major head '60-Other social security and Welfare Programmes'.
10	2235-60-796-014- Indira Gandhi National Disability Pension Scheme (IGNDPS) (Central Share) (NSAP)	40,00,000	
11	2235-60-102-010-Indira Gandhi National Widow Pension Scheme (IGNWPS) (Central Share) (NSAP)	310,00,00,000	As the Centrally sponsored scheme, Indira Gandhi National Widow Pension Scheme is a sub component of NSAP the provision should be classified under the <b>Minor head '101- National Old Age Pension'</b> below the <b>Sub-major head '03-National Social Assistance Programme'</b> as per LMMHA
12	2235-60-789-015- Indira Gandhi National Widow Pension Scheme (IGNWPS) (Central Share) (NSAP)	3,00,00,000	According to LMMHA the budget provision should be classified under the specific <b>Sub-major head '03-National Social Assistance Programme'</b> instead of under sub-major head '60-Other social security and Welfare Programmes'.
13	2235-60-796-016- Indira Gandhi National Widow Pension Scheme (IGNWPS) (Central Share) (NSAP)	5,00,00,000	
14	2505-Rural Employment-01-National Programmes-702-Jawhar Gram Saridhi Yoyana--002-Pradhan Mantri Awas Yojna - Rural (Erstwhile Indira Awaas Yojana (Central Share)	2476,00,00,000	Rule 29 of the Government Accounting Rule, 1990 specifies that classification of transactions in Government accounts, shall have closer reference to the function, programme and activity of the Government and the object of the expenditure, rather than the department in which the expenditure occurs. In case of 'Pradhan Mantri Awas Yojna – Rural', erstwhile known as Indira Awaas Yojana, provision for Central and State share towards implementation of the scheme in the sub-heads '002' & '003' are made under the Major head '2505-Rural
15	2505-Rural Employment-01-National Programmes-702-Jawhar Gram Saridhi Yoyana-003-Pradhan Mantri Awas Yojna - Rural (Erstwhile Indira Awaas Yojana (State Share)	1092,00,00,000	

Sl. No.	Classification of Heads of Accounts as per Demand No. 40	Budget Provision (Rs)	Observation on scrutiny of Demand No. 40
			Employment' by the Panchyat and Rural Development department in contravention of the Rule <i>ibid</i> and therefore such transactions should be classified under <b>Minor head '105- Indira Awaas Yojana'</b> below the Sub-major head ' <b>03- Rural Housing</b> ' subordinate to the Major head ' <b>2216-Housing</b> '.
16	2505-Rural Employment-01-National Programmes-789-002-Pradhan Mantri Awas Yojna - Rural (Erstwhile Indira Awaas Yojana (Central Share)	1060,00,00,000	
17	2505-Rural Employment-01-National Programmes-789-001-Pradhan Mantri Awas Yojna - Rural (Erstwhile Indira Awaas Yojana (State Share)	500,00,00,000	Keeping in conformity with Rule 29 of the Government Accounting Rule, 1990, these scheme heads under Minor heads '789-Special Component Plan for Schedule Castes' and '796-Tribal Sub-Plan' should be classified under Sub-major head ' <b>03- Rural Housing</b> ' subordinate to the Major head ' <b>2216-Housing</b> ' having closer reference to the function (Major head), programme (Minor head) and activity (Sub-head) of the Government.
18	2505-Rural Employment-01-National Programmes-796-002-Pradhan Mantri Awas Yojna - Rural (Erstwhile Indira Awaas Yojana (Central Share)	504,00,00,000	
19	2505-Rural Employment-01-National Programmes-796-001-Pradhan Mantri Awas Yojna - Rural (Erstwhile Indira Awaas Yojana (State Share)	200,00,00,000	
20	2505-60-106-001-National Rural Employment Guarantee Scheme (MGNREGA) (State Share)	400,00,00,000	According to LMMHA National Rural Employment Guarantee Scheme should be classified under <b>Minor head '101- National Rural Employment Guarantee Scheme'</b> below the <b>Sub-major head '02- Rural Employment Guarantee Scheme'</b> . This classification is not followed in the Demand no. 40.
21	2505-60-106-004-National Rural Employment Guarantee Scheme (MGNREGA) (Central Share)	1160,00,00,000	
22	2505-60-789-002-National Rural Employment Guarantee Scheme (MGNREGA) (State Share)	400,00,00,000	Instead of making provision for National Rural Employment Guarantee Scheme below the <b>Sub-major head '02- Rural</b>

Sl. No.	Classification of Heads of Accounts as per Demand No. 40	Budget Provision (Rs)	Observation on scrutiny of Demand No. 40
23	2505-60-789-004-National Rural Employment Guarantee Scheme (MGNREGA) (Central Share)	1160,00,00,000	<b>Employment Guarantee Scheme'</b> as per LMMHA the budget provision is made in incorrect Sub-major head '60-Other Programmes'.
24	2505-60-796-004-National Rural Employment Guarantee Scheme (MGNREGA) (State Share)	200,00,00,000	In contravention of the LMMHA budget provision is made in the Sub-major head '60-Other Programmes' instead of under specific Sub-major head ' <b>02- Rural Employment Guarantee Scheme'</b> .
25	2505-60-796-005-National Rural Employment Guarantee Scheme (MGNREGA) (Central Share)	450,00,00,000	
26	2515-00-101-004-Contribution towards salaries of Employees of Gram Panchayats	961,86,89,000	
27	2515-00-101-009-Grants-in-aid/Contributions to the Gram Panchayats for meeting the cost of T.A.,D.A. etc. of their members and remuneration of office bearers and other Contingent expenditure	239,53,90,000	Classification for Grants-in-aid assistance to Gram Panchyats should be made under <b>Minor head '198- Assistance to Gram Panchayats'</b> after opening such minor heads below the major head '2515- Other Rural Development Programmes' as per General Directions vide para 3.1 of the LMMHA.
28	2515-00-101-010- Grants-in-aid/ Contribution to the Panchyat Samities- Contributions towards salaries of Employees of Panchyat Samities	114,60,72,000	Classification for Grants-in-aid assistance to Gram Panchyats should be made under <b>Minor head '197- Assistance to Assistance to Block Panchayats/Intermediate level Panchayats'</b> after opening such minor heads below the major head '2515- Other Rural Development Programmes' as per General Directions vide para 3.1 of the LMMHA.
29	2515-00-101-011-Grants-in-aid/Contributions to Panchyat Samities for meeting the cost of T.A.,D.A. etc. of their members and remuneration of office bearers and other Contingent expenditure	45,60,99,000	According to General Directions vide para 3.1 of the LMMHA assistance to Zilla Parishads should be made under <b>Minor head '196-Assistance to Zilla Parishads/ District level Panchayats'</b> after opening such minor heads below the major head '2515- Other Rural Development Programmes'
30	2515-00-101-012- Grants-in-aid/ Contribution to the Zilla Parishads- Contributions towards salaries of Employees of Zilla Parishads	82,70,93,000	
31	2515-00-101-030-Grants-in-aid/Contributions to the Zilla Parishads for meeting the cost of T.A.,D.A. etc. of their members and staff and remuneration of office bearers and other Contingent expenditure	4,82,61,000	

Sl. No.	Classification of Heads of Accounts as per Demand No. 40	Budget Provision (Rs)	Observation on scrutiny of Demand No. 40
32	2515-00-196-001- Assistance to Zilla Parishad for implementation of PMGSY Scheme- 31- Grants-in-aid- GENERAL-02- Other Grants	704,00,00,000	The budget provisions for the schemes 'Pradhan Mantri Gram Sadak Yojana' under sub-heads '001', '007' & '004' in the demand were erroneously classified under Major head of account 2515- Other Rural Development Programmes.
33	2515-00-196-007- Pradhan Mantri Gram Sadak Yojana (PMGSY)(State Share)- 31- Grants-in-aid-GENERAL-02- Other Grants	2,10,00,000	In terms of LMMHA the correct <b>Minor head of account would be '338- Pradhan Mantri Gram Sadak Yojana' below the Sub-major head '04-District and Other Roads' subordinate to the Major head '3054-Roads and Bridges'</b>
33	2515-00-196-004- Pradhan Mantri Gram Sadak Yojana (PMGSY)(Central Share)- 31- Grants-in-aid-GENERAL-02- Other Grants	4,20,00,000	
34	4515-00-103-002-Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY)(State Share)-53- Major Works/Land and Buildings	584,85,00,000	Programme guidelines of Pradhan Mantri Gram Sadak Yojana (PMGSY), a centrally sponsored scheme, envisages creation of an autonomous agency to be called State Rural Development Agency with distinct legal status to receive fund from the Central and State Government and would be responsible for implementation of the programme.
35	4515-00-103-001-Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY)(Central Share)-53- Major Works/Land and Buildings	747,60,00,000	SRDA execute the scheme through Zilla Parishads in the district level.
36	4515-00-789-002-Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY)(State Share)-53- Major Works/Land and Buildings	210,00,00,000	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 cases to Zilla Parishads, therefore should be classified as revenue expenditure under Minor head of account '338- Pradhan Mantri Gram Sadak Yojana' below the Sub-major head '04-District and Other Roads' subordinate to the Major head '3054-Roads and Bridges' with detailed head '35-Grants for creation of capital assets'.
37	4515-00-789-001-Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY)(Central Share)-53- Major Works/Land and Buildings	388,50,00,000	These misclassifications should be rectified in respect sub-heads mentioned at Sl. No. 34 to 39.
38	4515-00-796-002-Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY)(State Share)-53- Major Works/Land and Buildings	189,00,00,000	
39	4515-00-796-001-Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY)(Central Share)-53- Major Works/Land and Buildings	357,00,00,000	

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## CHAPTER –V

### OTHER OBSERVATIONS ON BUDGET ESTIMATES

#### 5.1 Variation between Revised estimates and total appropriation of the previous year

According to the West Bengal Budget Manual and West Bengal Financial Rules the Revised Estimates should be framed with great care to include only those items which are likely to materialize for payment during the current year, in the light of (i) actuals so far recorded during the current year, compared with the actuals for corresponding period of the last and previous years and anticipation of the remainder of the year (ii) seasonal character or otherwise of the nature of expenditure, (iii) sanctions for expenditure and orders of appropriation or re- appropriation already issued or contemplated and (iv) any other relevant factor, decision or development.

But it revealed that sanctions for expenditure obtained by Demands for Supplementary Grants, and orders of Re-appropriation/ surrender made during the course of the F.Y. 2021-2022 have not duly been taken into account in framing the Revised estimates for the F.Y. 2021-2022 as evident from respective Budget Publications of 2022-23 in respect of Demand/ Grant No. 05 (Agriculture), 06 (Animal Resources Development), 07 (Backward Classes Welfare), 15 (School Education), 18 (Finance), 20 (Fisheries), 21 (Food & Supplies), 24 (Health & Family Welfare), 25 (Public Works), 30 (Information and Cultural Affairs), 31 (Information Technology and Electronics), 38 (Minority Affairs & Madrasah Education), 40 (Panchayats & Rural Development), 51 (Technical Education, Training & Skill Development), 52 (Tourism), 53 (Transport), 65 (Tribal Development), 68 (Home & Hill Affairs), 70 (Higher Education), 71 (Planning & Statistics), 72 (Urban Development & Municipal Affairs), 74 (Women & Child Dev and Social Welfare). The variance observed between Revised estimates and sum of Budget estimates, Supplementary Grants, Re-appropriation and Surrender for 2021-22, as furnished by the Finance Department and accepted by this office, ranged from Rs. (-) 2202.12 crore to Rs 2981.02 crore. Illustrations to this effect are depicted in the **Annexure -1**

Reason for wide variance between total appropriation (i.e. BE + Supplementary + Re-appropriation - Surrender) and Revised Estimates of 2021-2022 shown in the Budget Publication of 2022-23 in respect of aforesaid Demands was not furnished by the State government.

Since the Supplementary estimates for the year 2021-22 and Budget estimates of 2022-23 inclusive of revised estimates figures for 2021-22 were presented in the Legislature on 11 March 2022 there was adequate scope to include Supplementary estimates and re-appropriations in the Revised estimates for 2021-22.

#### 5.2 Augmentation of grants through executive orders

In contravention of the Article 205 of the Constitution of India and Rule 1.14 and 1.15 of WBFR, enhancement of Budget estimates were made through a separate executive orders viz.

‘Augment’ apart from reports on Re-appropriation and Surrender during the F.Y. 2021-2022. Such enhancements were mainly observed in Demand no. 05 (Agriculture), 07 (Backward Classes Welfare), 18 (Finance), 21 (Food & Supplies), 24 (Health & Family Welfare), 40 (Panchayats & Rural Development), 70 (Higher Education), 72 (Urban Development & Municipal Affairs), 74 (Women & Child Dev and Social Welfare), without incorporating those enhancements in Supplementary Demands and Re-appropriation for the said period as illustrated in **Annexure –2**

### 5.3 Expenditure without or in excess of Budget provisions

Rule 382 of West Bengal Financial Rules reiterates the Constitutional provisions of the Article 204 (3) that no expenditure can be incurred out of the Consolidated Fund of the State in excess of the Grants or Appropriations authorised by the Legislature through Appropriation Acts.

It was, however, observed that expenditure against Demand 05 (Agriculture), 07 (Backward Classes Welfare), 24 (Health & Family Welfare), 40 (Panchayats & Rural Development), 43 (Power), 72 (Urban Development & Municipal Affairs), 74 (Women & Child Dev and Social Welfare) had been incurred against heads of accounts against which either no budget allocation were provided (Rs. 1631.86 Crore) or in excess of budget provisions (Rs. 8702.04 Crore) made during the F.Y. 2021-2022. Such expenditures were incurred from the Consolidated Fund of the State of West Bengal purely on the basis of executive orders, as detailed in **Annexure -3**

### 5.4 Public Debt

#### 5.4.1 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 2021-22 **interest amounting to Rs 2,723.42 crore was not provided in the Budget estimates** under head 2049-01-101 which may result in understatement of Revenue deficit to that extent, as exhibited in Budget Publication no. 9.

(Table - 6)

Sl. No.	Classification of Head of Accounts in respect of Market loans	Loan amount raised (Rs)	Non provision of Interest (Rs)
1	6003-00-101-322 - 7.05% West Bengal SDL-2036, issued on 06.10.2021	2500,00,00,000	176,25,00,000
2	6003-00-101-323—7.08% West Bengal SDL-2041, issued on 27.10.2021	2500,00,00,000	177,00,00,000

Sl. No.	Classification of Head of Accounts in respect of Market loans	Loan amount raised (Rs)	Non provision of Interest (Rs)
3	6003-00-101-324 - 7.00% West Bengal SDL-2031, issued on 02.11.2021	1000,00,00,000	70,00,00,000
4	6003-00-101-325 —6.98% West Bengal SDL-2037, issued on 17.11.2021	1500,00,00,000	104,70,00,000
5	6003-00-101-326 —6.91% West Bengal SDL-2031, issued on 24.11.2021	1000,00,00,000	69,10,00,000
6	6003-00-101-327 —6.94% West Bengal SDL-2036, issued on 15.12.2021	2500,00,00,000	173,50,00,000
7	6003-00-101-328—7.05% West Bengal SDL-2036, issued on 22.12. 2021	3000,00,00,000	211,50,00,000
8	6003-00-101-329—7.12% West Bengal SDL 2036, issued on 29.12.2021	4000,00,00,000	284,80,00,000
9	6003-00-101-330—7.14% West Bengal SDL-2032, issued on January 05,2022	2500,00,00,000	178,50,00,000
10	6003-00-101-331—7.23% West Bengal SDL-2032, issued on January 19,2022	1000,00,00,000	72,30,00,000
11	6003-00-101-332—7.48% West Bengal SDL-2037, issued on January 25, 2022	3000,00,00,000	224,40,00,000
12	6003-00-101-333—7.17% West Bengal SDL-2032, issued on March 02, 2022	3000,00,00,000	215,10,00,000
13	6003-00-101-334—7.46% West Bengal SDL-2040, issued on March 16, 2022	3000,00,00,000	223,80,00,000
14	6003-00-101-335—7.40% West Bengal SDL-2038, issued on March 23, 2022	3000,00,00,000	222,00,00,000
15	6003-00-101-336— 7.36% West Bengal SDL-2032, issued on March 30, 2022	4390,00,00,000	320,47,00,000
		<b>Total</b>	<b>2,723,42,00,000</b>

It is recommended that necessary budget provision may be included in the demands for Supplementary Grants for 2022-23.

#### 5.4.2 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 - 7A)

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

(Table –7B)

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

It is recommended that necessary budget provision may be included in the demands for Supplementary Grants for 2022-23.

## 5.5 Deficit provisioning in the State’s Share of Centrally Sponsored schemes

Centrally Sponsored Schemes (CSS) are those implemented by State Governments but are jointly funded by Government of India and State Government on pro-rata basis as stipulated. As per the recommendations of the XV Finance Commission, there are two pre-conditions for carrying out this task.

(a) The first is to fix a threshold amount of annual appropriation by the State below which the funding for a CSS grants by Central Government may be stopped. Below the stipulated threshold, the administrating department should justify the need for the continuity of the scheme.

(b) The second requirement is to conduct an independent evaluation of all the CSS which should be completed within a stipulated timeframe.

Hence, budget estimates, creating provisions for incurring expenditure against Centrally Sponsored Schemes, should depict the following –

- i. corresponding to Central’s Share receivable as Grants-in-Aid to the Government of West Bengal for which necessary provisions thereof need to be created u/h 1601-06-

101 which shall be made available by the Government of India (GOI) on an agreed term, in the State Government's Budget.

- ii. Appropriate State's Share, need to be provided for by the State Government in the budget estimates on such agreed term.

But, on review of Budget for the F.Y. 2022-2023, it revealed that in respect of the following 17 Centrally Sponsored Schemes, Government of West Bengal has not provided appropriate share in the budget estimates as evident from the Budget Publication no. 3.

(Table - 8)

SL No.	Name of the Centrally Sponsored Schemes	Page Ref. to B.P.-3	Budget provision of Central share (Rs)	Budget provision of State share (Rs)	Deficit budget provision (Rs)
1	Post-Matric Scholarship for SC Students (Umbrella Scheme for Development of Schedule Castes) (Central:State::60:40)	261	90,00,00,000	48,00,00,000	-12,00,00,000
2	Pre-Matric Scholarship for SC Students (Umbrella Scheme for Development of Schedule Castes) (Central:State::60:40)	261	36,00,00,000	18,00,00,000	-6,00,00,000
3	National Food Security Mission (Green Revolution) (Central:State::60:40)	266	123,00,00,000	45,00,00,000	-37,00,00,000
4	National Project on Soil Health and Fertility (Green Revolution) (Central:State::60:40)	267-268	3,00,00,000	1,50,00,000	-50,00,000
5	Paramparagat Krishi Vikas Yojana (Green Revolution) (Central:State::60:40)	268	3,00,00,000	1,50,00,000	-50,00,000
6	Rainfed Area Development and Climate Change (Green Revolution) (Central:State::60:40)	268	4,60,00,000	1,50,00,000	-1,56,66,667
7	Rashtriya Krishi Vikas Yojna (Green Revolution) (Central:State::60:40)	268-270	314,22,00,000	112,02,14,000	-97,45,86,000
8	Sub-Mission on Agriculture Extension under NMAET (Green Revolution)(Central:State::60:40)	271	52,00,00,000	14,00,00,000	-20,66,66,667
9	Sub-Mission on Agriculture Mechanisation under NMAET (Green Revolution) (Central:State::60:40)	271	6,42,40,000	1,60,00,000	-2,68,26,667
10	Integrated Watershed Development Programme under PMKSY (Central:State::60:40)	275	76,00,00,000	23,00,00,000	-27,66,66,667
11	Per Drop More Crop under PMKSY(Central:State::60:40)	276	40,00,00,000	14,00,00,000	-12,66,66,667
12	Other Health System for activities under NRHM(Central:State::60:40)	285	733,00,00,000	365,00,00,000	-127,00,00,000
13	Samagra Shiksha (National Education Mission) (Central:State::60:40)	287	2117,98,85,000	1070,24,58,000	-369,12,01,667

SL No.	Name of the Centrally Sponsored Schemes	Page Ref. to B.P.-3	Budget provision of Central share (Rs)	Budget provision of State share (Rs)	Deficit budget provision (Rs)
14	Pradhan Mantri Jan Vikas Karyakaram (erstwhile MsDP) (Umbrella Scheme for Development of Minorities) (Central:State::60:40)	264	65,00,00,000	20,00,00,000	-23,33,33,333
15	National Programme of Mid-day Meals in Schools (Central:State::60:40)	288	1700,00,00,000	848,75,42,000	-284,57,91,333
16	Pradhan Mantri Awas Yojna (PMAY-Rural)	276-277	4040,00,00,000	1792,00,00,000	-901,33,33,333
17	Pradhan Mantri Awas Yojna (PMAY-Urban)	277	585,00,00,000	240,00,00,000	-150,00,00,000
	<b>Total</b>				<b>-2074,07,39,000</b>

As a matter of fact, a deficit budget of Rs. 2,074.07 crore in the State's share has been observed details of which furnished in **Annexure -4**.

Reasons for such deficit provisioning in budget, though called for has not been intimated by the State Government.

### 5.6 Estimated receipts of Central grants vis-à-vis budget provision against Centrally Sponsored schemes

A review of Budget Publication no. 3 revealed that provisioning of expenditure for Central Share in respect of each Centrally Sponsored Scheme were not in agreement with the estimated receipts of Grants-in-Aid to the Government of West Bengal against each such Scheme provided as incorporated in Budget Publication no. 4 as depicted in the table below. Reasons for such deviations could not be ascertained.

(Table - 9)

Sl no.	Name of the Centrally Sponsored Schemes	Budget estimate of Grants under CSS (1601-06-101) as per BP 4		Budget estimate of expenditure (Central Share) of CSS as depicted in BP3		Difference (Col 4-6) (R.)
		Sub-head code	BE of 2022-23 (Rs)	Demand no. (page ref)	BE of 2022-23 (Rs)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Mahatma Gandhi National Rural Employment Guarantee Programme (MGNREGA)	015	34,00,00,00,000	40 (260)	27,90,00,00,000	6,10,00,00,000
2	National Food Security Mission (Green Revolution)	021	1,68,00,00,000	05 (266)	1,28,00,00,000	40,00,00,000
3	National Mission on Horticulture (Green)	024	10,50,00,000	22 (267)	0	10,50,00,000

Sl no.	Name of the Centrally Sponsored Schemes	Budget estimate of Grants under CSS (1601-06-101) as per BP 4		Budget estimate of expenditure (Central Share) of CSS as depicted in BP3		Difference (Col 4-6) (R.)
		Sub-head code	BE of 2022-23 (Rs)	Demand no. (page ref)	BE of 2022-23 (Rs)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Revolution)					
4	Pradhan Mantri Awas Yojana (PMAY-Urban)	034	5,10,00,00,000	72 (277)	5,85,00,00,000	-75,00,00,000
5	Pradhan Mantri Gram Sadak Yojna (PMGSY)	035	10,37,00,00,000	40 (276)	14,97,30,00,000	-4,60,30,00,000
6	Rashtriya Krishi Vikas Yojana (Green Revolution)	036	2,93,00,00,000	04, 05, 06, 08, 20, 21, 22, 23, 40, 55 (268 to 270)	4,66,00,00,000	-1,73,00,00,000
7	Educational Empowerment - Post-Matric, Pre-Matric, Hostels, Upgradation of Merit etc. for SC Students	068	0	07 (260-261)	92,10,60,000	-92,10,60,000
8	Pradhan Mantri Jan Vikas Karyakaram (erstwhile MsDP)	097	5,00,00,00,000	38 (264)	4,95,00,00,000	5,00,00,000
	<b>Total</b>		<b>5,918,50,00,000</b>		<b>6,053,40,60,000</b>	<b>-134,90,60,000</b>

*Note: Negative figure indicates excess budget provisions for expenditure corresponding to Central's share over the estimated receipt of Grants-in-Aid in the Budget*

As would be evident from the table above against the estimated receipts of Rs 5,918.50 crore as Central share in respect of eight Centrally Sponsored schemes the State government had appropriated Rs 6053.41 crore in corresponding expenditure budget of Central share in 15 Demands of Grants thereby making excess provision of Rs 134.91 crore. Such excess budget provision may have an adverse impact in the forecasting of fiscal deficit of the State Government.

## 5.7 Short-utilisation of Grants-in-Aids received from the GOI

### 5.7.1 Grants for Centrally Sponsored schemes

It was further observed from the Budget Publications no. 3 and 4 that actual data on Grants-in-Aid received by the Government of West Bengal from the GOI during the F.Y. 2020-2021 in respect of Centrally Sponsored Schemes were not fully utilised against such schemes as shown in table below.

**(Table - 10)**

SI no.	Name of the Centrally Sponsored scheme	Grants received under CSS (1601-06-101) as per BP 4		Expenditure of CSS as depicted in BP3		Short utilisation (Rs) (Col 4-6)
		Sub-head code	Actuals of 2020-21 (Rs)	Demand no. (Page ref.)	Actuals of 2020-21 (Rs)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Mahatma Gandhi National Rural Employment Guarantee Programme (MGNREGA)	015	2074,34,62,000	40 (260)	1270,13,18,000	804,21,44,000
2	Human Resources in Health and Medical Education (National Health Mission)	022	239,64,00,000	24 (283)	107,98,81,000	1,31,65,19,000
3	Pradhan Mantri Awas Yojna (PMAY-Urban)	034	856,39,17,250	72 (277)	15,19,80,000	841,19,37,250
4	RashtriyaKrishiVikasYojna (Green Revolution)	036	170,17,00,000	04, 05, 06, 08, 20, 21, 22, 23, 40, 55 (268 to 270)	123,45,56,000	46,71,44,000
5	Indira Gandhi National Old Age Pension Scheme (IGNOAPS) (National Social Assistance Programme)	063	509,36,69,000	40 (259)	403,02,09,000	1,06,34,60,000
6	Educational Empowerment - Post-Matric, Pre-Matric, Hostels, Upgradation of Merit etc. for SC Students	068	193,57,00,000	07 (260-261)	92,01,16,000	101,55,84,000
7	Pradhan Mantri Jan VikasKaryakaram (erstwhile MsDP)	097	207,37,26,300	38 (264)	64,20,93,000	143,16,33,300
	<b>Total</b>		<b>5220,16,74,550</b>		<b>3061,66,53,000</b>	<b>2174,84,21,550</b>

It is evident from the table above those Grants-in-Aid to the tune of Rs. 2,174.84 crore were not utilised towards the Central's share of Centrally Sponsored Scheme during the F.Y. 2020-2021, reasons for which, though called for is not intimated by the State Government.

### 5.7.2 15<sup>th</sup> Finance Commission Grants

Review of Budget Publication no. 4 and 3 disclosed that out of total Grants-in-Aid of Rs 4,412 crore received from the GoI as per recommendation of the 15<sup>th</sup> Finance Commission during the F.Y. 2020-2021 Rs were not utilised to the tune of Rs. 2,206 crore, which is half of the total grants received as depicted in table below.

(Table -11)

Sl no.	Name of the Finance Commission Grants	Grants received under CSS (1601-07-102) as per BP -4		Expenditure of CSS as depicted in BP-3		Short utilisation (Rs) (Col 4-6)
		Sub-head code	Actuals of 2020-21 (Rs)	Demand no. (Pg. ref.)	Actuals of 2020-21 (Rs)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	15th F.C. Basic Grants (untied) to States for Rural Local Bodies	005	22,06,00,00,000	40 (305)	11,03,00,00,000	11,03,00,00,000
2	15th F.C. Tied Grants to State for Rural Local Bodies	004	22,06,00,00,000	40 (305)	11,03,00,00,000	11,03,00,00,000
	<b>Total</b>		<b>4,412,00,00,000</b>		<b>2,206,00,00,000</b>	<b>2,206,00,00,000</b>

Reasons for such under utilization of 15<sup>th</sup> FC grants, though called for, were not intimated by the Government.

### 5.8 New/ Ongoing schemes announced in the Budget Statement for 2022-2023

The Finance Minister in her speech on Budget statement in state Legislature on 11 March 2022 announced 8 new and 18 ongoing schemes. However, the allocation of the following schemes could not be traced out from the Budget Publications of 2022-2023.

(Table -12)

Sl No.	Name of the new Schemes/ Initiatives
1	Krishak Bandhu (New)
2	Sabooj Sathi
3	Sikshashree
4	Aikyashree
5	Bina Mulya Samajik Suraksha Yojana
6	Taruner Swapna
7	Khadya Sathi
8	Jal Swapno
9	Banglar Awas Yojana
10	Matsyajeebi Credit Card
11	Artisan Credit Card
12	Weaver Credit Card

### 5.9 Un-authorized head of accounts in comparison with List of Major and Minor Heads of accounts (LMMHA)

The Rule 26 (d) of the Government Account Rule, 1990 stipulates that the detailed classification of account heads in Government Accounts and the order in which the Major and Minor heads shall appear in all account records shall be such as are prescribed by the Central Government from time to time on the advice of the Comptroller and Auditor General of India in compliance with Article 150 of the Constitution. The 'List of Major and Minor Heads of Account of Union and States contains the classification prescribed in this regard. The

classification prescribed (including the code No. assigned upto the major heads and minor heads there under) should be strictly followed.

The following departure from the aforesaid provisions were noticed in different Budget Publications of 2022-23.

### 5.9.1 Major and Sub-major heads not in conformity with LMMHA

With the phenomenal growth and diversity in the functions of governments functional approach to classification of accounts was introduced where each functions of the Government represents major head sub-function under the function is denoted by sub-major heads. On review of Budget documents for 2022-23 following instances of adoption major and sub-major heads in different grants not in agreement with LMMHA were noticed.

(Table -13)

Sl. No.	B.P. No.	Demand No.	Classification of Head of accounts	Appropriate Minor head as per LMMHA direction
1	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-Co-operation-00-001-Direction and Administration.
2	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 <b>sub-major head '01-Draught' &amp; '02-Flood, cyclone etc.'</b> and Minor heads '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 <b>sub-major head '02'</b> subordinate to the functional <b>Major head '2245-Relief on account Natural calamities.'</b>
3	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 ' <b>102-Food Subsidies'</b> below the sub-major head ' <b>01-Food'</b> subordinate to the functional major head ' <b>2408- Food, Storage and Warehousing'</b> as the object of expenditure has closer reference to it in terms of rule 29 of the Government Accounting Rule .
4	15	21	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]	

Sl. No.	B.P. No.	Demand No.	Classification of Head of accounts	Appropriate Minor head as per LMMHA direction
5	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 ' <b>004- Research and Evaluation</b> ' below Sub-major head ' <b>01-Food</b> ' under the Major head ' <b>2408-Food, Storage and Warehousing</b> in conformity with the object of expenditure.
6	15	21	2235-60-200-009-World Food Day of FS	
7	15	21	2235-60-200-010-Mass Awareness Campaign for improvement of TPDS [FS]	
8	15	21	3456-00-102-002-Financial Assistance for Computerisation of TPDS	The Minor head would be '101-Procurement and Supply' below Sub-major head ' <b>01-Food</b> ' under the Major head ' <b>2408- Food, Storage and Warehousing</b> ' since these schemes meant for computerisation for TPDS which distribute rice and wheat as Note (1) below major ahead '3456-Civil Supplies' in LMMHA.
9	15	21	3456-00-102-003-Financial Assistance for Computerisation of TPDS (NFSA)	
10	20	42	2070-00-104-Vigilance	2062-00-104- Vigilance Commission of State/UT
11	24	72	4217-60-192-001-Water Supply Schemes for Urban Local Bodies	Since the scheme denotes Water Supply Schemes for Urban Local Bodies the correct Classification under <b>functional major head would be '4215-Capital Outlay on Water Supply and Sanitation, the sub-major head 01-Water Supply and Minor head should be 101-Urban Water Supply'</b> .-
12	18	32	2049-60-701-010-Interest on Capital Expenditure on Major Irrigation Schemes	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.
13	18	32	2049-60-701-011- Interest on Capital Expenditure on Medium Irrigation Schemes	On the above analogy interest amount may be provided under head 2701-Medium Irrigation-00-800-Other Expenditure'.
14	18	32	4711-01-103-007-Anti-erosion Schemes at different	Sub-major head '01-Flood control' is required to be replaced by sub-major

Sl. No.	B.P. No.	Demand No.	Classification of Head of accounts	Appropriate Minor head as per LMMHA direction
			location in Sundarban areas, South 24-Parganas -53	head '02-Anti-sea Erosion Projects'
15	18	32	4700-08-001- Direction and Administration-003- Flood Management under West Bengal Major Irrigation & Flood Management Project-53-Major Works	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
16	18	32	4701-04-101-098-Rastriya Krishi Vikash Yojana (RKVY) (State Share)	No such sub-major head '04' and minor head '101; exist in LMMHA.
17	18	32	4701-04-101-097-Rastriya Krishi Vikash Yojana (RKVY) (Central Share)	
18	18	32	2701-80-001-011-Computerisation of different offices of the I & W Directorate-77	Computerization is capital expenditure. Therefore should be classified in the capital section under the head '4701-80-General-001-Direction and Administration.
19	19	37	2014-00-800-022-Assistance to the National University of Juridical Sciences	According Note (1) below the Major head '2202-General Education' expenditure the scheme Assistance to the National University of Juridical Sciences <b>should be classified</b> under <b>Minor head '102-Assistance to Universities'</b> below the <b>Sub-major head '03-University and Higher Education'</b> subordinate to the <b>Major head '2202-General Education'</b>

### 5.9.2 Minor and sub-heads not in accordance with LMMHA

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 -14)

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]	
12	15	23	2551-60-191- Assistance to the Darjeeling Gorkha Autonomous Hill Council-SDS-038-Improve ment of Parks and Gardens [FR]	as necessary" is not followed.

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	4425-00-001-Construction of office Buildings	Standard <b>Minor head '051-Construction'</b> 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.
18	11	5	2401-00-108-035- National Food Security Mission (Central Share)	<b>Minor head should be '102-Food grain corps'</b>
19	11	5	2401-00-108-007- Oilseed Development including Sunflower	There is a distinct <b>Minor head '114-Development of Oil seeds'</b> under the Major head 2401-Corp Husbandry' in LMMHA where all programme of oil seed development should be booked
20	11	5	2401-00-108-036- National Oilseed and oil Plam Mission (Central Share)	
21	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 <b>Minor head would be 277-Education</b>
23	24	72	2216-01-700- Other Housing -006- Maintenance of Government Housing Estates	Appropriate <b>Minor head is '053-Maintenance and Repairs'</b> below the sub-Major head '05-General Pull Accommodation' since the Sub-major head 01 and Minor head 700 do not

Sl. No.	B.P. No.	Demand No.	Classification of Head of accounts	Appropriate Minor head as per LMMHA direction
				exist in LMMHA.
24	24	72	2217-01-193- Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof—002-Fixed Grant to KMDA	The minor head would be <b>191-Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards</b> , etc as the grantee organisation is an urban development body and not a Municipality.
26	24	72	2217-05-192-004-Grants to KMDA for JBIC Assisted Municipal SWM Scheme (State Share) (EAP)	
27	24	72	2217-80-001-008 Grant to KMC / HMC for adjustment of Energy Bills of CESC	Minor head should be <b>191 Assistance to Local Bodies Corporations, Urban Development Authorities</b> since the grant is provided for KMC and HMC. Specific Minor head should be 051-‘Construction’ because provision is for construction of Municipal Building
28	24		2217-80-001-013- Construction of Municipal Building	
29	24	72	3604-00-200-021- Grants-in-aid to Kolkata Municipal Corporation in lieu of taxes realised on trades, professions and callings	Compensation for Taxes on Professions, Trade, Callings and Employment would come under relevant <b>Minor head 108</b> .
30	24	72	3604-00-200-022-Grants-in-aid to Howrah Municipal Corporation in lieu of taxes realised on trades, professions and callings	
31	24	72	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	
32	24	72	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	
33	24	72	2217-05-191-017-Ad hoc Bonus to the employees of Local Bodies etc-36-Grant-for-salaries	
34	24	72	2217-05-191-019-Fixed Grant to the Municipal Corporations and other Urban Local Bodies towards Salaries of their Employees-36	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 <b>Minor head 001-Direction and Administration’ below Sub-Major head ’80- General’ of the Major head 2217.</b>
35	24	72	2217-05-191-020-Dearness	

Sl. No.	B.P. No.	Demand No.	Classification of Head of accounts	Appropriate Minor head as per LMMHA direction
			Concession to the employees of Municipal Corporations & other U.L.Bodies in KMD & Non-KMD Areas- 36	
36	24	72	2217-05-193-009-Grants to JDA, SSDA, BDA and MKDA-36	As per provision of Note 2 below the Major Head 2217-Urban Development LMMHA mentioned above expenditure relating to Municipal administration or concerned other Urban Development Authority should be included under <b>Minor head 001-Direction and Administration’ below Sub-Major head ‘80- General’ of the Major head 2217</b>
37	24		2217-05-193-010-Grants to the HIT for Salaries, Dearness Concession to its Employees -36	
38	24		2217-05-193-015-Assansol-Durgapur Development Authority-36	
39	24	72	2217-05-193-016-Siliguri-Jalpaiguri Development Authority -36	
40	24	72	2217-05-193-056- Fixed Grant to the Notified Authorities towards Salaries of their Employees -36	
41	24	72	2217-05-193-057-Dearness concession to the employees of the Notified Authorities -36	
42	24	72	4217-01-192-002- Kolkata Environment Improvement Investment Programme Project - II under ADB (State Share) (EAP) -53-Major works/Land and Building	
43	24	72	4217-60-192-004-Karma Trtha-53	In terms of Rule 26 (b) of the Government Accounting Rule, 1990 <b>the minor head would be either ‘050-Land’ or ‘051-Construction’ or ‘052-Machinery and Equipment’ based on the programme/ component of the schemes</b> which are not clearly captured in the Minor head selected in the budget provision.
44	24		4217-60-193-002-Development/ Construction schemes for all the Development Authorities -53	
45	11	4	2435-01-190-002-Subsidy to Bullock Cart Users [AM]	Since ‘Bullock Cart users’ are not Public Sector and Other undertakings the appropriate minor head would be “101-Marketing Facilities under the HoA ‘2435-01’
46	18	32	2700-03-001-001-Direction & Administration-27-Minor Works/Maintenance	Separate Minor head ‘101- Maintenance and Repairs’ is available Under Sub-major head ‘03-Damodar Valley project’ for the purpose.
47	18	32	2700-80-001-003-Consultancy Charge in	Minor head ‘001’ may be replaced by ‘006-Consultancy’ as per LMMHA.

Sl. No.	B.P. No.	Demand No.	Classification of Head of accounts	Appropriate Minor head as per LMMHA direction
			Irrigation Sector	
48	18	32	2701-Medium Irrigation-03-Medium Irrigation (Commercial)	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'
49	18	32	2701-Medium Irrigation-04-Medium Irrigation (Non-Commercial)	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.
50	18	32	2701-04-102-001-001-Direction and Administration -19-Maintenance	Separate Minor head '101' is available for Maintenance and Repairs in LMMHA.
51	18	32	2701-04-105-001-Direction and Administration -19-Maintenance & /27-Minor works	Separate Minor head '101' is available for Maintenance and Repairs
52	18	32	2701-80-001-010- Work Charged Establishment Cost of I & W Department under Irrigation Sector	According to Note (1) below major 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'.
53	18	32	2711-01-001-Direction & Administration 002-Maintenance Expenditure in Flood Control Sector	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.
54	18	32	2711-01-001-003- Old liabilities due to rental compensation of derequisitioned land in Flood Control Sector	The sub-head bear the close reference to the programme minor head '050-Land'.
55	18	32	4711-01-103-455-Liabilities and land acquisition charges for schemes in Flood	Minor head '103-Civil Works' may be replaced by '050-Land' as it closely relates to the scheme.

Sl. No.	B.P. No.	Demand No.	Classification of Head of accounts	Appropriate Minor head as per LMMHA direction
			Control Sectors	
56	18	32	4700-08-West Bengal Major Irrigation & Flood Management Project (WBMI&FMP)-001-Direction and Administration	<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 &amp; 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 &amp; Flood Management Project having subcomponents like establishment of MIS, Capacity strengthening of I&amp;W department, modernization of main, branch distributory and minor canals and flood management through structural measure in the project area.. 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&amp;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 <b>‘800-Other expenditure’ as per stipulation of LMMHA.</b></p>
57	18	32	4700-09-001-Direction and Administration-001- Dam Rehabilitation and Improvement Project (DRIP) –II (EAP)[IW]53/60	<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 &amp; 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 making provisions in the schemes for World</p>

Sl. No.	B.P. No.	Demand No.	Classification of Head of accounts	Appropriate Minor head as per LMMHA direction
				Bank funded Dam Rehabilitation and Improvement Project (DRIP) –II except ‘Direction and Administration’ no other specified minor heads as per LMMHA has been included in the Demand. <b>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.</b>
58	14	18	7999-00-001- Appropriation to Contingency Fund-001- Fund Transferred from Consolidated Fund to Contingency Fund	In terms of LMMHA provision for transfer of fund from Consolidated Fund to Contingency Fund should be classified under <b>Minor head ‘201-Appropriation to Contingency Fund’.</b>

Though such cases were highlighted in the Budget Review of previous years, no remedial action was taken in the Budget Publication for 2022-23. identification of Minor heads.

### 5.9.3 Incongruity in the description 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 2022-23.

(Table – 15)

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	
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	2230-01-113-Improvements of Working Conditions of

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
				Child & Women Labour	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	23	69	16	2029-00-102-016-Introduction of new scheme "Nijo Griho Nijo Bhumi"	2216-Housing
7	18	33	113	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-Police Housing
10	17	25	35	2216-01-107-005-Maintenance and repairs of Government residential buildings of Police Housing Schemes by PWD (Electrical)	2216-06-053- Maintenance and Repairs
11	17	25	35	2216-01-107-006-Maintenance and repairs of Government residential buildings of Police Housing Schemes by PWD (CB)	Do
12	17	25	35	2216-01-700-011-Maintenance and repairs of Government residential buildings - other housing by P.W.D. Civil Wing	2216-07-Other Housing
13	17	25	35	2216-01-700-012-Maintenance and repairs of Government residential buildings - other housing by P.W.D. (Electrical) Wing	
14	12	07	114	2225-01-190-002-West Bengal Tribal Development Co-operative Corporation Ltd.	2225-02-Welfare of Scheduled Tribes
15	12	07	126	2225-80-800-007-W. B. Commission for Backward Classes	2225-03- Welfare of Backward Classes
16	16	24	190	4210-06-Public Health-800 – Other Expenditure-001-Improvement of Health Transport Organization [HF]	4210-04-Public Health-200-Other Programmes
17	11	05	103	2401-00-108-Commercial Crops-007-Oilseed Development including	2401-00-114-Development of Oil Seeds
18	11	05	101	2401-00-108-Commercial Crops -002-Potato-seed Certification Centre	2401-00-103-Seeds

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
19	21	55	123	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
22	16	24	189	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	73	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	105	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	168	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'
26	19	38	92 95 96	2235-02-001-009- Directorate of Minorities Development and Welfare 2235-02-200-Other Programme-001-Setting up of Wakf Tribunal 2235-02-200-Other Programme-034-West Bengal Minorities Development and Finance Corporation	Based on the operational schemes implemented under the head the appropriate functional Major head would be 2225-Welfare of Scheduled Castes, Scheduled Tribes Other Backward classes and Minorities, Sub-major head 04-Welfare of Minorities and Minor heads-001- Direction and Administration, 102- Economic Development, 190- Assistance to Public Sector and Other Undertakings, 277- Education, 283- Housing
27	12	6	46 45 98	2403-00-800-012-Assistance to West Bengal University of Animal and Fishery Sciences 2403-00-800-015-West Bengal University of Animal and Fishery Sciences 4403-00-800-001-Assistance to West Bengal University of Animal and Fishery Sciences	As per note 1, below the Major head '2202-General Education' of List of Major and Minor Heads of Account of Union and States(LMMHA), expenditures on all activities connected with education relating to "Animal Husbandry "need to be classified against "2415- Agricultural Research and Education- O3 - Animal Husbandry -277 Education".

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
28	22	8	15	2404-00-191-Assistance to Co-operative and Other Bodies-001-Development of Dairy Co-operatives Detailed and Sub-detailed heads like '01-salaries', '11-Travel Expenses', '12- Medical Reimbursement', '13-Office Expenses'	As per LMMHA the minor head should be '195- Assistance to Co-operative Societies. Consequently the detailed head/ sub-detailed head appropriate to the said minor head shall be 31-Grants-in-Aid, 35-Grants for creation of Capital assets and 36- Grants-in-Aid Salaries.
29	18	32	32	2701-80-005-001- Other Survey Schemes [IW]-27-Maintenance	Detailed head 27-Maintenance does not consistent with the scheme head-'001- Other Survey Schemes'.
30	19	35	51	2235-60-200-036-Scheme for Financial Assistance to the Workers in Locked out Industrial Units (FA WLOI) and detailed head there under 13-Office Expenses-03-Maintenance / P.O.L. for Office Vehicles 04-Other Office Expenses 50-Other Charges	Detailed heads are not consistent with the scheme description. Since the scheme intends to provide assistance to workers the relevant detailed head 31-Grants-in-Aid -02-Other has closer reference to the objective of expenditure, as per Rule 29 of Government Accounting Rules 1990.

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

### 5.10 Pass through Revenue grants classified as Capital expenditure

Programme guidelines of **Pradhan Mantri Gram Sadak Yojana (PMGSY)**, a centrally sponsored scheme, envisages creation of an autonomous agency to be called State Rural Development Agency with distinct legal status to receive fund from the Central and State Government and would be responsible for implementation of the programme. Similarly according to para 7.6 of Mission statement & guidelines of **Atal Mission for Rejuvenation and Urban Transformation (AMRUT)**, another a centrally sponsored scheme, 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 - 16)

Sl. No.	BP No.	Grn t .No.	Major Head	Sub major Head	Minor Head	Sub Head	Sub Head Description	Dtl. Head	Budget provision (Rs.)
1	19	40	4515	00	103	002	Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (State Share)	53	584,85,00,000
2	19	40	4515	00	103	001	Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (Central Share)	53	747,60,00,000
3	19	40	4515	00	789	002	Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (State Share)	53	210,00,00,000
4	19	40	4515	00	789	001	Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (State Share)	53	388,50,00,000
5	19	40	4515	00	796	002	Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (State Share)	53	189,00,00,000
6	19	40	4515	00	796	001	Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (State Share)	53	357,00,00,000
7	24	72	4217	03	191	001	Atal Mission for Rejuvenation and Urban Transformation (AMRUT)(Central Share)	53	46,00,00,000
8	24	72	4217	03	191	002	Atal Mission for Rejuvenation and Urban Transformation (AMRUT)(State Share)	53	54,50,00,000
9	24	72	4217	03	192	001	Atal Mission for Rejuvenation and Urban Transformation (AMRUT)(Central Share)	53	171,00,00,000
10	24	72	4217	03	192	002	Atal Mission for Rejuvenation and Urban Transformation (AMRUT)(Central Share)	53	111,85,00,000
11	24	72	4217	03	789	001	Atal Mission for Rejuvenation and Urban Transformation (AMRUT)(Central Share)	53	58,00,00,000
12	24	72	4217	03	789	002	Atal Mission for Rejuvenation and Urban Transformation (AMRUT)(State Share)	53	7,25,00,000

Sl. No.	BP No.	Grnt No.	Major Head	Sub major Head	Minor Head	Sub Head	Sub Head Description	Dtl. Head	Budget provision (Rs.)
13	24	72	4217	03	796	001	Atal Mission for Rejuvenation and Urban Transformation (AMRUT)(Central Share)	53	25,00,00,000
14	24	72	4217	03	796	002	Atal Mission for Rejuvenation and Urban Transformation (AMRUT)(State Share)	53	6,77,50,000
<b>Total</b>									<b>2957,32,50,000</b>

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

### 5.11 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 –17)

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- <b>31-Grants-in-aid</b>	10,00,000	Interest Subvention is for reduction of cost of funds of cooperative banks
	15	20	2405-00-101	003- Distribution of Minikits, Water Conditioner etc. and development of Social Fisheries- <b>31-02-Other grants</b>	10,00,00,000	Objective of distribution is to reduce the cost of Social fisheries.
	15	20	2405-00-789	003-Distribution of Minikits, Water Conditioner etc., and Development of Social	35,50,00,000	

Sl. No.	B.P. No.	Grant No.	Classification of heads of Accounts	Sub-head and detailed head Description	Budget provision (Rs)	Observation
				Fisheries and Integrated Fishing- <b>31-02</b>		
	13	11	2851-00-102	013-Incentive for encouraging the setting up of new enterprises & expansion of existing enterprises - <b>31-02</b>	63,00,00,000	Incentive to enterprises is a payment or concession to stimulate greater output or investment
	13	11	2851-00-789	016-Incentive for encouraging the setting up of new enterprises & expansion of existing enterprises - <b>31-02</b>	42,00,00,000	
	13	11	2851-00-796	010- Incentive for encouraging the setting up of new enterprises & expansion of existing enterprises - <b>31-02</b>	31,50,00,000	
7	13	11	2851-00-105	006- Marketing assistance programme for K&VI - <b>31-02</b>	35,70,00,000	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 - <b>31-02</b>	6,93,00,000	
9	13	11	2851-00-796	006- Marketing assistance programme for K&VI - <b>31-02</b>	4,62,00,000	
10	24	72	2217-80-001-	008-Grant to KMC / HMC for adjustment of Energy Bills of CESC - <b>31-02</b>	150,00,00,000	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.- <b>31-02</b>	210,00,00,000	

## 5.12 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' and '77- Computerisation' '91- Renewals & Replacements' under revenue heads is shown in Table below.

(Table – 18)

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	9,93,000
2	14	18	2039	00	001	005	Departmental Chemical Examination Laboratory	77	4,37,000
3	17	25	2059	80	052	003	P.W. Directorate - New Supplies- Scientific Instruments and Dressing materials	52	3,57,000
4	17	25	3054	80	052	001	Repairs and Carriage of Tools and Plants	52	39,50,000
5	21	53	2070	00	114	001	Motor Vehicles	51	2,50,00,000
6	26	75	2058	00	103	004	Modernisation of Raj Bhawan Press	52	3,15,00,000
7	26	75	2058	00	103	007	Modernisation of Kadapara Press	52	5,25,00,000
8	26	75	2058	00	103	007	Mordernisation of Kadapara Press	77	2,10,00,000
9	17	25	2059	01	800	001	Works related to system for Data, Voice, Internet connectivity and ICT Services	77	2,50,00,000
10	17	30	2220	60	102	005	Computerisation of Information Network	77	3,78,25,000
11	15	21	2052	00	090	006	Department of Food & Supplies - Implementation of e-Governance Programme and Computerisation of TPDS	77	30,00,00,000
12	15	21	3456	00	102	002	Financial Assistance for Computerisation of TPDS	77	100,00,00,000
13	23	69	2029	00	102	011	Computerisation of Land Records of 21 L.A. Offices and one Rent Control Office and Headquarters	77	22,00,00,000
15	14	18	2030	03	800	001	Computerization of the process of registration	77	7,35,00,000
16	14	18	2030	03	800	005	Implementation of the Scheme for e-Governance	77	1,26,00,000
17	14	18	2039	00	001	004	Superintendence	77	84,00,000

Sl. No.	B.P. No.	Grant No.	Maj. Hd.	Sub Maj. Hd.	Min. Hd.	Sub Hd.	Sub Head Description	Dtl. Hd.	Budget provision (Rs)
18	14	18	2040	00	001	005	Computerisation for Sales Tax Complex at Baleghata, Calcutta	77	13,65,00,000
19	14	18	2052	00	090	007	Finance Department	77	2,42,76,000
20	14	18	2052	00	090	004	Finance Department - Data Processing Centre	77	2,10,00,000
21		18	2052	00	090	005	Finance Department - Data Processing Centre-IFMS	77	19,56,15,000
22	14	18	2052	00	090	041	West Bengal Public Finance Management Reforms Program funded by ADB (EAP)	77	350,00,00,000
23	14	18	2054	00	097	006	Computerization of Treasuries	77	2,62,50,000
24	14	18	2054	00	097	001	Computerization of Treasuries	77	1,47,90,000
25	13	15	2202	80	001	004	Implementation of e-Governance	77	25,65,50,000
26	13	15	2202	80	789	001	Implementation of e-Governance	77	10,87,60,000
27	13	15	2202	80	796	001	Implementation of e-Governance	77	3,96,90,000
28	16	24	2210	01	110	030	Improvement of Information Technology in the Urban Health Sector	77	31,50,00,000
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	3,00,00,000
29	18	34	2014	00	102	003	Computerization in the Court Buildings under the Scheme relating to Development of Infrastructural Facilities for the Judiciary	77	1,70,00,000
30	19	35	2230	02	001	003	National e-Governance Action Plan	77	12,00,00,000
31	21	55	2702	80	001	008	Computerization of the Water Resources Development Directorate	77	3,00,00,000
32	17	31	2251	00	090	010	Arrangement for Video-conference and other Network connections	77	125,00,00,000
33	20	42	2251	00	090	010	e-Governance and Citizen Government Interface	77	55,66,40,000

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)<sup>6</sup> in the Budget documents of FY 2022-23 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.

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

### 5.13 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 -19)

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		1,50,00,000 (V)
2	18	2075	00	797	001	Contribution to Guarantee Redemption Fund	63		50,00,00,000 (V)

#### 5.14.1 Provision for enhancement of Contingency Fund

The State Government decided to enhance the corpus of Contingency Fund of the State from Rs 20 crore to Rs 200 crore in 2022-23 by charging Rs 180 crore from the Consolidated Fund of the State under head of account ‘7999-Appropriation to the Contingency Fund’ by way of

<sup>6</sup> In respect Object Heads viz. 51- Motor vehicles, 52- Machinery & Equipment

amendment of The Contingency fund of West Bengal (Amendment) Act, 2022. However no budget provision has been made towards this purpose in demand No. 18 by the Finance department during 2022-23.

It is recommended to make provision of Rs 180 crore in Supplementary demands for 2022-23 under minor head '201-Appropriation to Contingency Fund' subordinate to the Major head '7999' in Demand No. 18.

#### 5.14.2 Non-provision for advances from the Contingency Fund remaining un-recouped

Rule 382 of the West Bengal Financial Rules states that in cases when under unavoidable circumstances an unforeseen expenditure is required to be incurred on a new service or in excess of the grant provided by the Appropriation Act, the Finance Department should be moved through the appropriate administrative department for authorising payment of the amount out of the Contingency Fund of the State, pending authorisation of such expenditure by the Legislature through an Appropriation Act. The amount so advanced from the Contingency Fund should be repaid into the Fund as soon as the necessary appropriation has been obtained through the Appropriation Act.

However, records revealed that advances drawn from the Contingency Fund during the F.Y. 2021-2022, lying un-recouped at the end of the year, have not been provided in the budget estimates of the F.Y. 2022-2023 against the appropriate heads of accounts and in the demand concerned. Details of such non-provisions of such charged expenditures have been depicted in the table below:

(Table -20)

Sl. No.	Grnt. No.	HOA	Try / Month	Sanc. No. Date	TV No. Date	Amount Drawn (Rs.)	Amount remain un-recouped (Rs.)	Remarks
1	73	2049-05-105-002-45-00 (C)	NA	207 (Sanc)-FB/ N/ 2S11(05)/ 2015 dated 31.03.2022	Transfer Entry voucher	56,08,82,000	56,08,82,000	Provisions required to be made in the Supplementary Demands for 2022-23.
2	20	2405-00-109-004-50-00	Hooghly-I, 03/2022	2320-Fish/13/6/2021 dated 23.12.2021	0001, 21/03/2022	8,47,665	8,47,665	No provision made in Budget for the F.Y. 2022-2023
3	68	2055-00-109-001-14-00	Barasat-I, 03/2022	1614-Sanc/HHA-34011 (99)/11/2022 dated 17/03/2022	0001, 25/03/2022	35,73,564	35,73,564	No provision made in Budget for the F.Y. 2022-2023

Sl. No.	Grnt. No.	HOA	Try / Month	Sanc. No. Date	TV No. Date	Amount Drawn (Rs.)	Amount remain un-recouped (Rs.)	Remarks
4	24	2210-01-110-082-50-00	Kol PAO-I, 03/2022	HF/O/MERT/261/HFW-38011(48)/11/2020 dated 25.03.2022	0001, 29/03/2022	5,00,000	5,00,000	No provision made in Budget for the F.Y. 2022-2023
5	25	5054-03-800-001-53-00	Durgapur, 08/2021	46/PR/P/LA/2L-70/2019 dated 10/08/2021	0001, 26/08/2021	16,076	16,076	No provision made in Budget for the F.Y. 2022-2023
6	25	5054-03-800-001-53-00	Burdwan-I, 11/2021	119 (Sanction)/PR/P/LA/2L-50/2019 dated 27/12/2019	0001, 29/11/2021	17,949	17,949	No provision made in Budget for the F.Y. 2022-2023
7	25	5054-03-800-001-53-00	Balurghat -II, 12/2021	48 (Sanction)/PR/P/LA/2L-27/2019 dated 26/08/2021	0001, 28/12/2021	26,986	26,986	No provision made in Budget for the F.Y. 2022-2023
8	25	5054-03-800-001-53-00	Balurghat -II, 01/2022	48 (Sanction)/PR/P/LA/2L-27/2019 dated 26/08/2021	0001, 24.01.2022	2,202	2,202	No provision made in Budget for the F.Y. 2022-2023
9	25	5054-03-800-001-53-00	Howrah-II, 01/2022	43 (Sanction)/PR/P/LA/2L-30/21 dated 20/07/2021	0002, 28/01/2022	61,926	61,926	No provision made in Budget for the F.Y. 2022-2023
10	25	5054-03-800-001-53-00	Howrah-II, 01/2022	38(Sanction)/P R/P/LA/2L-28/21 dated 22/03/2021	0003, 28/01/2022	2,083	2,083	No provision made in Budget for the F.Y. 2022-2023
11	25	5054-03-800-001-53-00	Howrah-II, 01/2022	04(Sanction)/P R/P/LA/2L-28/21 dated 20/01/2022	0004, 28/01/2022	59,943	59,943	No provision made in Budget for the F.Y. 2022-2023
12	25	5054-03-800-001-53-00	Burdwan-I, 02/2022	56(Sanction)/P R/P/LA/2L-121/2018 dated 06/12/2021	0001, 28/02/2022	2,24,730	2,24,730	No provision made in Budget for the F.Y. 2022-2023
13	25	5054-03-800-001-53-00	Howrah-II, 03/2022	44(Sanction)/P R/P/LA/2L-45/21 dated 05/08/2021	0001, 23/03/2022	2,083	2,083	No provision made in Budget for the F.Y. 2022-2023

Sl. No.	Grnt. No.	HOA	Try / Month	Sanc. No. Date	TV No. Date	Amount Drawn (Rs.)	Amount remain un-recouped (Rs.)	Remarks
14	25	5054-03-800-001-53-00	Burdwan-I, 03/2022	56(Sanction)/P R/P/LA/2L-121/2018 dated 06/12/2021	0001, 07/03/2022	2,24,730	2,24,730	No provision made in Budget for the F.Y. 2022-2023
15	32	4711-03-103-107-53-00	KOL PAO-III, 09/2021	238-IA-11C - 07/2004 dated 23/08/2021	01, 09/09/2021	2,45,30,920	2,45,30,920	No provision made in Budget for the F.Y. 2022-2023
16	32	4711-03-103-107-53-00	KOL PAO-III, 09/2021	259-IA-11C - 08/2004 dated 06/09/2021	02, 09/09/2021	2,04,41,930	2,04,41,930	No provision made in Budget for the F.Y. 2022-2023

Moreover, it has further been observed in two cases in Sl. No. 6 and 10 of the above table advances from Contingency Fund are being drawn against lapsed sanction orders, pertaining to the previous financial years of 2019-2020 & 2020-2021 respectively.

### 5.15 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 1,484.31 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 2022-23.

(Table – 21)

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	5,25,000
3	24	72	4217	01	191	002	Kolkata Environment Improvement Investment Programme Project - II (KEIIP-II) under ADB (State Share)	53	00	56,76,00,000

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.)
3	24	72	4217	60	191	002	Development of Municipal Areas	53	00	3,50,00,00,000
4	24	72	4217	03	191	001	Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (Central Share) (OCASPS)	53	00	46,00,00,000
5	24	72	4217	03	191	002	Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (State Share) (OCASPS)	53	00	54,50,00,000
6	24	72	4217	60	192	001	Water Supply Schemes for Urban Local Bodies	53	00	341,25,00,000
7	24	72	4217	60	192	004	Karma Tirtha	53	00	15,75,00,000
11	24	72	4217	60	193	002	Development/ Construction schemes for all the Development Authorities.	53	00	620,00,00,000
<b>Total:</b>										<b>1484,31,25,000</b>

### 5.16 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 2022-23 are furnished below for rectification in the Budget Publications of 2023-24.

(Table – 22)

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	21	55	123	<b>2702-00-796-Tribal Area Sub-Plan-001-Tank Irrigation [WI]</b> <b>-002- Dev. of State Owned Shallow Tubewells [WI]</b> <b>003-Shallow Tubewells with Submersible Pumps [ WI ]</b>	<b>2702-03-Maintenance- 796-Tribal Area sub-Plan</b>	<b>C. S. No. 510 dated 13.05.2004</b>
2	17	25	35-36	<b>2216-01-Government Residential Buildings-700-Other housing</b>	<b>This sub-major head and minor head had since been deleted.</b> The Minor head as applicable as per Correction Slip No.535 dated	<b>C.S.No. 535 dated 30.12.2004</b>

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.
		28	102-103		30.12.2004 may be adopted taking into account the schemes to be introduced under those Minor heads	
3	20	43  78	62-64  244-245	<p><b>2810-Non Conventional Sources of Energy-02-Solar &amp; 2810-Non Conventional Sources of Energy-60-Others</b> And different Minor Heads existing under the above Sub Major Heads</p> <p><b>2810-Non Conventional Sources of Energy-01-Bio-Energy</b> 02-Solar Energy 03-Wind Energy 60-Others And different Minor Heads existing under the above Sub Major Heads</p>	<p>Substitute the nomenclature of existing Major Head i.e. '2810-Non Conventional Sources of Energy' as '<b>2810 –New and Renewable Energy</b>' along with Sub-Major/Minor Heads there under with the following: Major Head:- "<b>2810 – New and Renewable Energy</b>" Sub-Major Head: <b>00</b> Minor Head <b>101 – Grid Interactive and Distributed Renewable Power</b> <b>102 – Renewable Energy for Rural Applications</b> <b>103 – Renewable Energy for Urban, Industrial &amp; Commercial Applications</b> <b>104 – Research, Design &amp; Development in Renewable Energy</b> <b>105 – Supporting Programmes</b> <b>800 – Other Expenditure</b></p>	C.S. No. 650 dated 15.09.2008
4	5	--	50--56	<b>8448-00-120-Other Funds</b>	<p><b>8454-Funds for Autonomous Bodies under Treasury Single Account System-00-Each autonomous Body will be a distinct Minor head</b> Note: This Major head will be used for awarding Grants-in-Aid to Autonomous Bodies.</p>	C.S.No. 915 dated 07.08.2018
5	4	--	149-150	<b>0216-02-105-Receipts from Rental Housing Scheme</b>	<p><b>0216-02-105-Receipts under the Real Estate (Regulation and Development) Act, 2016</b> <b>Observation</b> 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</p>	C.S.No. 940 dated 03.09.2019
6	4	-	73-76	<b>0049-04-800-Other Receipts-</b> 017-House Building Advance 018- Advance for Purchase of Motor	<p><b>0049-04-118-Interest on Loans to Government Servants</b> Note: Separate sub heads have to be opened under this Minor Head for each type of Interest Bearing Advances to Government Servants</p>	C.S.No. 975 dated 30.11.2021

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.
				Conveyance 019- Advance for Purchase of Other Conveyance 020- Advance for Purchase of Computer 062-House Building Advances to AIS Officers		
	4	-	279	<b>0853-00-102- Mineral Concession fees, rents and Royalties</b>	<b>0853-00-102-Major Mineral Concession fees, rents and Royalties</b> <b>0853-00-106-Non-Mineral Sairat Sources</b> <b>0853-00-107-Minor Mineral Concession Fees, Rents and Royalties</b> <b><u>Observation</u></b> Minor heads 106 & 107 are not incorporated in BP no. 4	<b>C.S.No. 965 dated 09.07.2021</b>

### 5.17 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 2022-23, it was observed that Budget Provisions amounting to **Rs 10,944.73 crore** in 444 sub-heads (as per Annexure-5) and **Rs 5,888.93 crore** in 206 sub-heads (as per Annexure -7) were provided under the Minor Head '800 - Other Expenditure' and '800 - Other Receipts' which are 3.76 per cent of the total Revenue and Capital expenditure and 2.97 per cent of the total Revenue receipt respectively.

(Table - 23)

(Rs in Crore)

Budget Estimates under Minor Head 800 – Other Expenditure/ Other Receipts (Revenue and Capital)	2021-22		2022-23	
	Other Expenditure	Other Receipts	Other Expenditure	Other Receipts
	10,437.05	1,251.84	10,944.73	5,888.93

In this connection, two lists-one for ‘800-Other Expenditure’ and another for ‘800-Other Receipts’ as examples are highlighted in **Annexure- 5** and **Annexure-7** 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 - 6** and **Annexure – 8** respectively .

#### 5.18 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 10<sup>th</sup> 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 2022-23, 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 – 24)

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	Receipts due to Over payments	1,06,000
2	0070	60	800	004	10	Recoveries due to Over payments- Recoveries	37,000

Sl. No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Detailed Head	Sub & Dtl. Head Description	Budget Provision (Rs)
3	0071	01	800	001	10	Recoveries of overpayments-Recoveries	61,17,000
4	0071	01	800	001	27	Recoveries of overpayments-Other Receipts	46,000
5	0210	01	800	004	10	Recoveries of overpayments-Recoveries	8,19,000
6	0210	04	800	001	10	Recoveries of overpayments-Recoveries	2,93,000
7	0401	00	800	003	27	Recoveries of overpayments – Other Receipts	5,000

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

#### 5.19 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 – 25)

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	Nil

#### 5.20 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

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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 2022-23, it has been observed that the State Government did not obtain the approval of the Accountant General at the time of opening of 254 sub-heads included in the Budget Publications. A list showing such new sub-heads/schemes is enclosed as **Annexure - 9**. In this connection the major defaulting departments were Women & Child development and social welfare (Demand no 74), Panchyats & Rural Development (Demand no. 41), Finance (BP no. 4), Health & Family Welfare (Demand no. 24), Agriculture (Demand no 5), Backward Classes Welfare (Demand no. 6), Urban Development & Municipal Affairs (Demand no. 72), School Education (Demand no. 15) etc. The State Government may take necessary post-facto approval from the Principal Accountant General in those cases.

### **5.21 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 is observed on scrutiny of the Budget Publications of 2022-23 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 has been 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 2022-23. A few such cases are listed in **Annexure -10**. Though such cases were highlighted in the Budget Review of previous years also, complete remedial measures were not taken even in the Budget for 2022-23.

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.

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# **Annexure**

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### Annexure – 1

(Reference to paragraph no. 5.1)

#### Revised Budget in variance with total Appropriation for the F.Y. 2021-2022

Grant No. & Head of Account	Original Budget Estimate (Rs)	Suppl. Demand (Rs)	Net Re-appropriation (Rs)	Surrender (Rs)	Total Appropriation (Rs)	Revised Estimate 2021-22 (Rs)	Variance (Col. 7-8) (Rs)	Per cent of variation
1	2	3	4	6	7	8	9	10
05-2235-02-200-036-31-02	2,50,00,00,000	0	0	0	250,00,00,000	473,68,00,000	-2,23,68,00,000	-89.47
05-2401-00-102-001-31-02	15,92,00,00,000	0	-1,24,69,99,032	0	1,467,30,00,968	11,38,30,00,000	329,00,00,968	22.42
05-2401-00-108-015-12-00	0	0	0	0	0	10,000	-10,000	
05-2401-00-789-105-31-02	28,60,00,00,000	0	0	0	28,60,00,00,000	21,32,05,00,000	7,27,95,00,000	25.45
05-2401-00-796-086-31-02	6,68,00,00,000	0	0	0	6,68,00,00,000	4,71,00,00,000	1,97,00,00,000	29.49
06-2403-00-101-082-31-02	0	1,00,000	58,000	0	1,58,000	1,00,000	58,000	36.71
07-2225-01-102-014-31-02	7,70,00,00,000	0	0	0	7,70,00,00,000	13,39,02,83,000	-5,69,02,83,000	-73.90
07-2225-01-277-004-34-00	1,23,08,16,000	0	0	0	1,23,08,16,000	87,00,00,000	36,08,16,000	29.32
15-2202-02-110-001-36-00	1,66,45,73,08,000	0	-8,54,70,41,771	0	15,791,02,66,229	1,52,40,42,42,000	5,50,60,24,229	3.49
18-2071-01-101-005-04-00	76,34,67,47,000	0	-46,00,00,000	0	7,634,67,47,000	80,13,90,00,000	-3,79,22,53,000	-4.97
18-2071-01-800-002-12-00	53,00,00,000	0	-20,00,00,000	0	53,00,00,000	55,00,00,000	-2,00,00,000	-3.77
18-2235-60-800-009-31-02	20,00,00,000	0	0	0	20,00,00,000	1,00,00,00,000	-80,00,00,000	-400.00
20-2405-00-101-060-31-02	0	2,00,00,000	1,50,00,000	0	3,50,00,000	2,00,00,000	1,50,00,000	42.86
21-2235-60-200-011-33-05	14,40,00,00,000	29,57,88,42,000	0	0	43,97,88,42,000	66,00,00,00,000	-22,02,11,58,000	-50.07
21-2235-60-200-053-33-05	1,44,00,00,000	0	0	0	1,44,00,00,000	4,00,00,00,000	-2,56,00,00,000	-177.78
21-2235-60-200-098-31-02	26,00,00,00,000	0	0	0	26,00,00,00,000	3,00,00,00,000	23,00,00,00,000	88.46
21-2235-60-789-017-33-05	32,40,00,00,000	0	0	0	32,40,00,00,000	54,00,00,00,000	-21,60,00,00,000	-66.67
24-2210-06-101-056-31-02	0	83,25,000	62,43,580	0	1,45,68,580	83,25,000	62,43,580	42.86
24-2210-06-101-056-50-00	0	8,53,06,000	2,39,06,606	0	10,92,12,606	8,53,06,000	2,39,06,606	21.89
24-2210-06-800-006-31-02	14,00,10,00,000	0	0	0	14,00,10,00,000	16,31,00,00,000	-2,30,90,00,000	-16.49
24-2251-00-090-001-78-00	0	89,57,000	1,38,29,000	0	2,27,86,000	1,38,29,000	89,57,000	39.31

Grant No. & Head of Account	Original Budget Estimate (Rs)	Suppl. Demand (Rs)	Net Re-appropriation (Rs)	Surrender (Rs)	Total Appropriation (Rs)	Revised Estimate 2021-22 (Rs)	Variance (Col. 7-8) (Rs)	Per cent of variation
25-5054-04-337-002-53-00	5,75,00,00,000	0	-101,50,00,000	0	4,73,50,00,000	3,95,76,97,000	77,73,03,000	16.42
30-2205-00-102-049-31-02	0	23,33,000	17,50,000	0	40,83,000	23,33,000	17,50,000	42.86
30-2205-00-102-049-50-00	0	6,98,35,000	5,23,76,000	0	12,22,11,000	6,98,35,000	5,23,76,000	42.86
30-2205-00-102-050-31-02	0	3,00,000	36,00,000	0	39,00,000	3,00,000	36,00,000	92.31
30-2205-00-102-050-36-00	0	45,00,000	64,48,000	0	1,09,48,000	45,00,000	64,48,000	58.90
30-2205-00-102-051-31-02	0	2,24,00,000	1,68,00,000	0	3,92,00,000	2,24,00,000	1,68,00,000	42.86
30-2205-00-102-052-31-02	0	1,19,00,000	1,05,77,000	0	2,24,77,000	1,19,00,000	1,05,77,000	47.06
30-2220-60-800-010-31-02	0	19,20,000	25,21,000	0	44,41,000	19,20,000	25,21,000	56.77
30-2220-60-800-010-36-00	0	81,00,000	80,64,290	0	1,61,64,290	81,00,000	80,64,290	49.89
31-2251-00-090-005-35-00	1,00,00,00,000	0	-25,00,00,000	0	75,00,00,000	46,66,67,000	28,33,33,000	37.78
38-2515-00-197-008-36-00	80,00,00,000	0	-21,17,99,500	30,00,00,000	28,82,00,500	26,66,67,000	2,15,33,500	7.47
38-4235-02-800-005-53-00	5,50,00,00,000	0	-1,99,61,14,113	2,00,00,00,000	1,50,38,85,887	1,83,33,33,000	-32,94,47,113	-21.91
40-2235-60-102-001-31-02	2,60,92,40,000	0	0	0	2,60,92,40,000	0	2,60,92,40,000	100.00
40-2235-60-102-002-31-02	2,60,92,40,000	0	0	0	2,60,92,40,000	3,80,70,08,000	-1,19,77,68,000	-45.90
40-2235-60-102-010-31-02	1,20,92,40,000	0	0	0	1,20,92,40,000	95,93,91,000	24,98,49,000	20.66
40-2235-60-102-011-31-02	1,20,92,40,000	0	0	0	1,20,92,40,000	0	1,20,92,40,000	100.00
40-2235-102-013-31-02	7,05,00,00,000	0	0	0	7,05,00,00,000	8,44,86,62,000	-1,39,86,62,000	-19.84
40-2235-60-102-014-31-02	7,20,00,00,000	0	0	0	7,20,00,00,000	4,53,52,41,000	2,66,47,59,000	37.01
40-2235-60-102-015-31-02	1,94,00,00,000	0	0	0	1,94,00,00,000	44,66,67,000	1,49,33,33,000	76.98
40-2235-60-789-015-31-02	0	0	0	0	0	26,56,28,000	-26,56,28,000	
40-2235-60-789-020-31-02	2,24,00,00,000	0	0	0	2,24,00,00,000	3,46,62,56,000	-1,22,62,56,000	-54.74
40-2235-60-789-021-31-02	3,11,00,00,000	0	0	0	3,11,00,00,000	2,19,37,43,000	91,62,57,000	29.46
51-2203-00-800-013-31-02	52,00,00,000	0	-25,75,00,000	0	26,25,00,000	17,33,33,000	8,91,67,000	33.97
52-3452-01-102-003-31-02	0	27,33,000	92,50,000	0	1,19,83,000	27,33,000	92,50,000	77.19
53-2041-00-001-003-78-00	0	20,00,000	79,03,747	0	99,03,747	20,00,000	79,03,747	79.81
65-2225-02-102-016-31-02	3,22,88,00,000	0	0	0	3,22,88,00,000	3,95,43,45,000	-72,55,45,000	-22.47

Grant No. & Head of Account	Original Budget Estimate (Rs)	Suppl. Demand (Rs)	Net Re-appropriation (Rs)	Surrender (Rs)	Total Appropriation (Rs)	Revised Estimate 2021-22 (Rs)	Variance (Col. 7-8) (Rs)	Per cent of variation
68-2051-00-103-003-01-04	0	14,000	1,00,000	0	1,14,000	14,000	1,00,000	87.72
68-2051-00-103-003-01-12	0	1,00,000	1,00,000	0	2,00,000	1,00,000	1,00,000	50.00
68-2055-00-800-038-50-00	3,90,34,62,000	0	0	1,64,64,09,986	2,25,70,52,014	3,90,34,62,000	-1,64,64,09,986	-72.95
70-2202-03-001-006-33-05	2,50,00,00,000	0	2,00,00,00,000	0	50,00,00,000	0	50,00,00,000	100.00
70-2202-03-102-041-31-02	81,40,00,000	0	-45,93,77,057	0	35,46,22,943	23,41,24,000	12,04,98,943	33.98
70-2202-03-103-016-02-00	0	2,60,000	2,43,000	0	5,03,000	2,60,000	2,43,000	48.31
70-2202-03-104-002-31-02	30,00,00,000	0	-22,00,00,000	0	8,00,00,000	10,00,00,000	-2,00,00,000	-25.00
70-2202-03-789-005-35-00	55,34,10,000	0	-35,00,00,000	0	20,34,10,000	18,44,71,000	1,89,39,000	9.31
70-2203-00-112-016-78-00	0	0	0	0	0	10,000	-10,000	
71-2217-05-001-004-50-00	0	2,21,60,000	60,00,000	0	2,81,60,000	2,21,60,000	60,00,000	21.31
71-2515-00-001-013-50-00	0	5,17,07,000	1,40,00,000	0	6,57,07,000	5,17,07,000	1,40,00,000	21.31
72-2217-05-191-105-31-02	0	0	0	0	0	4,18,52,62,000	-4,18,52,62,000	
74-2235-02-101-039-31-02	2,78,00,00,000	0	0	0	2,78,00,00,000	2,79,33,33,000	-1,33,33,000	-0.48
74-2235-02-103-026-31-02	7,90,00,00,000	0	0	0	7,90,00,00,000	14,14,11,45,000	-6,24,11,45,000	-79.00
74-2235-02-103-068-31-02	4,00,00,00,000	0	0	0	4,00,00,00,000	4,76,66,67,000	-76,66,67,000	-19.17
74-2235-02-103-076-31-02	70,00,00,00,000	0	0	0	70,00,00,00,000	40,18,98,08,000	29,81,01,92,000	42.59
74-2235-02-789-048-31-02	6,00,20,00,000	0	0	0	6,00,20,00,000	8,87,83,30,000	-2,87,63,30,000	-47.92
74-2235-02-789-058-31-02	2,88,00,00,000	0	0	0	2,88,00,00,000	4,16,00,00,000	-1,28,00,00,000	-44.44
74-2235-02-789-078-31-02	24,00,00,00,000	0	0	0	24,00,00,00,000	13,77,93,63,000	10,22,06,37,000	42.59
74-2235-02-796-055-31-02	80,00,00,000	0	0	0	80,00,00,000	1,14,66,67,000	-34,66,67,000	-43.33
74-2235-02-796-078-31-02	6,00,00,00,000	0	0	0	6,00,00,00,000	3,44,48,41,000	2,55,51,59,000	42.59

## Annexure - 2

(Reference to paragraph no. 5.2)

### Statement showing augmentations of grants through executive orders in 2021-2022

Grant No.	Major Hd.	Sub-Maj. Hd.	Minor Hd.	Sub-Hd.	Dtl Hd.	Sub-Dtl Hd.	Budget Estimate (Rs)	Supplementary Demand (Rs)	Re-appropriation (Rs)	Surrender (Rs)	Total Appropriation (Rs.)	Augmented amount (Rs)	Revised Estimate 2021-22 in Rs.
05	2235	02	200	036	31	02	2,50,00,00,000	0	0	0	2,50,00,00,000	66,20,00,000	4,73,68,00,000
05	2401	00	108	015	12	00	0	0	0	0	0	50,000	10,000
05	2401	00	114	001	31	02	0	0	0	0	0	2,59,29,000	0
07	2225	01	102	014	31	02	7,70,00,00,000	0	0	0	7,70,00,00,000	4,39,27,12,000	13,39,02,83,000
18	2235	60	800	009	31	02	20,00,00,00,000	0	0	0	20,00,00,00,000	61,90,00,000	1,00,00,00,000
21	2235	60	200	011	33	05	14,40,00,00,000	29,57,88,42,000	0	0	43,97,88,42,000	64,73,07,43,078	66,00,00,00,000
21	2235	60	200	053	33	05	1,44,00,00,00,000	0	0	0	1,44,00,00,00,000	2,30,47,00,000	4,00,00,00,000
21	2235	60	789	017	33	05	32,40,00,00,00,000	0	0	0	32,40,00,00,00,000	2,97,58,04,823	54,00,00,00,000
24	2210	03	789	020	31	02	0	0	0	0	0	13,15,94,000	0
24	2210	06	800	006	31	02	14,00,10,00,00,000	0	0	0	14,00,10,00,00,000	6,30,16,85,418	16,31,00,00,00,000
40	2235	60	102	002	31	02	2,60,92,40,00,000	0	0	0	2,60,92,40,00,000	10,55,41,000	3,80,70,08,000
40	2235	60	102	010	31	02	1,20,92,40,00,00,000	0	0	0	1,20,92,40,00,00,000	4,48,66,000	95,93,91,000
40	2235	60	102	013	31	02	7,05,00,00,00,00,000	0	0	0	7,05,00,00,00,00,000	2,30,15,19,756	8,44,86,62,000
40	2235	60	789	015	31	02	0	0	0	0	0	34,72,28,000	26,56,28,000
40	2235	60	789	020	31	02	2,24,00,00,00,00,000	0	0	0	2,24,00,00,00,00,000	67,08,42,052	3,46,62,56,000
70	2203	00	112	016	78	00	0	0	0	0	0	10,12,512	10,000
72	2217	05	192	048	31	02	0	0	0	0	0	54,80,000	0
74	2235	02	101	039	31	02	2,78,00,00,00,00,000	0	0	0	2,78,00,00,00,00,000	3,60,00,000	2,79,33,33,000
74	2235	02	102	095	14	00	0	0	0	0	0	6,75,01,974	0
74	2235	02	102	095	50	00	0	0	0	0	0	5,19,82,381	0
74	2235	02	102	096	14	00	0	0	0	0	0	10,05,21,177	0
74	2235	02	102	096	50	00	0	0	0	0	0	2,51,25,320	0
74	2235	02	103	026	31	02	7,90,00,00,00,00,000	0	0	0	7,90,00,00,00,00,000	5,65,58,58,611	14,14,11,45,000

Grant No.	Major Hd.	Sub-Maj. Hd.	Minor Hd.	Sub-Hd.	Dtl. Hd.	Sub-Dtl. Hd.	Budget Estimate (Rs)	Supplementary Demand (Rs)	Re-apppr (Rs)	Surrender (Rs)	Total Appropriation (Rs.)	Augmented amount (Rs)	Revised Estimate 2021-22 in Rs.
74	2235	02	103	068	31	02	4,00,00,00,000	0	0	0	4,00,00,00,000	1,66,59,99,999	4,76,66,67,000
74	2235	02	103	076	77	00	0	0	0	0	0	1,86,65,173	0
74	2235	02	789	058	31	02	2,88,00,00,000	0	0	0	2,88,00,00,000	57,12,00,000	4,16,00,00,000
74	4235	02	102	016	53	00	0	0	0	0	0	9,87,45,000	0

### Annexure - 3

(Reference to paragraph no.5.3)

#### Expenditure without or in excess of Budget estimates during 2021-2022

Grant No.	Major Head	Sub-Maj. Hd.	Minor Hd.	Sub-Head.	Detail Hd.	Sub-Dtl. Hd.	Original Budget Estimate (Rs)	Suppl. Demand (Rs.)	Re-appropriation (Rs.)	Surrender (Rs.)	Total Appropriation (Rs)	Augmented amount (Rs)	Expdr upto March 2022 (Rs)
05	2401	00	108	015	12	00	0	0	0	0	0	50,000	39,645
05	2401	00	114	001	31	02	0	0	0	0	0	2,59,29,000	2,59,29,000
07	2225	01	277	050	31	02	0	0	0	0	0	1,00,00,00,000	1,00,00,00,000
24	2210	03	789	020	31	02	0	0	0	0	0	13,15,94,000	13,15,94,000
43	4801	05	190	002	53	00	0	0	0	0	0	1,65,45,00,000	1,71,75,00,000
43	6801	00	205	011	55	00	0	0	0	0	0	5,00,00,00,000	5,00,00,00,000
72	2217	05	191	105	31	02	0	0	0	0	0	4,18,52,62,000	4,18,52,62,000
72	2217	05	191	105	31	02	0	0	0	0	0	4,18,52,62,000	4,18,52,62,000
72	2217	05	192	048	31	02	0	0	0	0	0	54,80,000	54,80,000
74	2235	02	102	095	14	00	0	0	0	0	0	6,75,01,974	6,75,01,974
												<b>Total Expenditure without any Budget provision</b>	
													<b>1631,85,68,619</b>
24	2211	00	001	011	01	01	0	70,84,000	0	0	70,84,000	1,88,30,00,000	5,75,36,719
72	2217	05	192	029	35	0	64,00,00,000	0	0	0	64,00,00,000	5,36,41,82,000	8,54,28,27,970
40	2505	60	106	001	35	00	1,13,00,00,000	0	0	0	1,13,00,00,000	2,72,02,75,326	3,85,02,75,326
74	2236	02	796	008	21	04	0	2,00,00,00,000	0	0	2,00,00,00,000	2,32,38,42,000	2,45,69,31,195
74	2236	02	796	009	21	04	0	2,00,00,00,000	0	0	2,00,00,00,000	2,32,38,42,000	2,53,34,17,509
40	2505	60	106	004	35	00	3,39,00,00,000	0	0	0	3,39,00,00,000	8,16,08,25,980	11,55,08,25,980
40	2505	60	789	004	35	00	3,39,00,00,000	0	0	0	3,39,00,00,000	8,16,08,25,980	11,55,08,25,980
24	2210	03	001	024	31	02	0	4,03,18,67,000	0	0	4,03,18,67,000	6,04,76,00,000	6,04,76,00,000
40	2505	01	702	003	35	00	7,50,00,00,000	0	0	0	7,50,00,00,000	8,55,47,56,947	16,05,47,56,947
07	2225	01	102	014	31	02	7,70,00,00,000	0	0	0	7,70,00,00,000	4,39,27,12,000	12,09,27,12,000

Grant No.	Major Head	Sub-Maj. Hd.	Minor Hd.	Sub-Head.	Detail Hd.	Sub-Dtl. Hd.	Original Budget Estimate (Rs)	Suppl. Demand (Rs.)	Re-appropriation (Rs.)	Surrender (Rs.)	Net Budget Estimate (Rs.)	Augmented amount in Rs.	Expdr upto March 2022
40	2515	00	198	010	31	02	9,13,08,00,000	0	0	0	9,13,08,00,000	3,15,56,00,000	12,28,26,60,767
												<b>Total excess expenditure over Budget provision</b>	<b>8702,03,70,393</b>

**Annexure – 4**

*(Reference to paragraph no.5.5)*

**Statement showing deficit budgeting in the State's Share of Centrally Sponsored schemes during 2022-23**

Demand no & Heads of Accounts	Sub-head details	Share	Budget Estimate 2022-23 (Rs)	Amount of State Share on pro-rata basis (Rs)	Shortfall in budget estimate (Rs)
	<b>Post-Matric Scholarship for SC Students (Umbrella Scheme for Development of Schedule Castes) (Central:State::60:40)</b>				
07-2225-01-277-046	Post-Matric Scholarship for SC Students	Central	90,00,00,000		
07-2225-01-277-047	Post-Matric Scholarship for SC Students	State	48,00,00,000	60,00,00,000	<b>12,00,00,000</b>
	<b>Pre-Matric Scholarship for SC Students (Umbrella Scheme for Development of Schedule Castes) (Central:State::60:40)</b>				
07-2225-01-277-048	Pre-Matric Scholarship for SC Students	Central	36,00,00,000		
07-2225-01-277-049	Pre-Matric Scholarship for SC Students	State	18,00,00,000	24,00,00,000	<b>6,00,00,000</b>
	<b>National Food Security Mission (Green Revolution) (Central:State::60:40)</b>				
05-2401-00-108-035	National Food Security Mission	Central	60,00,00,000		
05-2401-00-108-034	National Food Security Mission	State	15,00,00,000	40,00,00,000	25,00,00,000
05-2401-00-114-001	National Food Security Mission (Oil Seeds)	Central	18,00,00,000		
05-2401-00-114-002	National Food Security Mission (Oil Seeds)	State	10,00,00,000	12,00,00,000	2,00,00,000
05-2401-00-119-079	National Food Security Mission (Oil Seeds)	Central	10,00,00,000		
05-2401-00-119-080	National Food Security Mission (Oil Seeds)	State	5,00,00,000	6,66,66,667	1,66,66,667
05-2401-00-789-060	National Food Security Mission	Central	15,00,00,000		
05-2401-00-789-059	National Food Security Mission	State	5,00,00,000	10,00,00,000	5,00,00,000
05-2401-00-789-109	National Food Security Mission (Oil Seeds)	Central	10,00,00,000		
05-2401-00-789-110	National Food Security Mission (Oil Seeds)	State	5,00,00,000	6,66,66,667	1,66,66,667
05-2401-00-796-090	National Food Security Mission (Oil Seeds)	Central	10,00,00,000		
05-2401-00-796-091	National Food Security Mission (Oil Seeds)	State	5,00,00,000	6,66,66,667	1,66,66,667
	<b>Sub total</b>				<b>37,00,00,000</b>

Demand no & Heads of Accounts	Sub-head details	Share	Budget Estimate 2022-23 (Rs)	Amount of State Share on pro-rata basis (Rs)	Shortfall in budget estimate (Rs)
	<b>National Project on Soil Health and Fertility (Green Revolution) (Central:State::60:40)</b>				
05-2402-00-102-036	National Project on Soil Health and Fertility	Central	1,00,00,000		
05-2402-00-102-037	National Project on Soil Health and Fertility	State	50,00,000	66,66,667	16,66,667
05-2402-00-789-008	National Project on Soil Health and Fertility	Central	1,00,00,000		
05-2402-00-789-009	National Project on Soil Health and Fertility	State	50,00,000	66,66,667	16,66,667
05-2402-00-796-005	National Project on Soil Health and Fertility	Central	1,00,00,000		
05-2402-00-796-006	National Project on Soil Health and Fertility	State	50,00,000	66,66,667	16,66,667
	<b>Sub total</b>				<b>50,00,000</b>
	<b>Paramparagat Krishi Vikas Yojana (Green Revolution)(Central:State::60:40)</b>				
05-2401-00-104-002	Paramparagat Krishi Vikas Yojana	Central	1,00,00,000		
05-2401-00-104-003	Paramparagat Krishi Vikas Yojana	State	50,00,000	66,66,667	16,66,667
05-2401-00-789-107	Paramparagat Krishi Vikas Yojana	Central	1,00,00,000		
05-2401-00-789-108	Paramparagat Krishi Vikas Yojana	State	50,00,000	66,66,667	16,66,667
05-2401-00-796-088	Paramparagat Krishi Vikas Yojana	Central	1,00,00,000		
05-2401-00-796-089	Paramparagat Krishi Vikas Yojana	State	50,00,000	66,66,667	16,66,667
	<b>Sub total</b>				<b>50,00,000</b>
	<b>Rainfed Area Development and Climate Change (Green Revolution)(Central:State::60:40)</b>				
05-2515-00-103-001	Rainfed Area Development	Central	1,60,00,000		
05-2515-00-103-002	Rainfed Area Development	State	50,00,000	1,06,66,667	56,66,667
05-2515-00-789-019	Rainfed Area Development	Central	1,50,00,000		
05-2515-00-789-020	Rainfed Area Development	State	50,00,000	1,00,00,000	50,00,000
05-2515-00-796-017	Rainfed Area Development	Central	1,50,00,000		
05-2515-00-796-018	Rainfed Area Development	State	50,00,000	1,00,00,000	50,00,000
	<b>Sub total</b>				<b>1,56,66,667</b>

Demand no & Heads of Accounts	Sub-head details	Share	Budget Estimate 2022-23 (Rs)	Amount of State Share on pro-rata basis (Rs)	Shortfall in budget estimate (Rs)
	<b>Rashtriya Krishi Vikas Yojna (Green Revolution)(Central:State::60:40)</b>				
06-2401-00-789-090	Rastriya Krishi Vikas Yojna (RKVY)	Central	17,00,00,000		
06-2401-00-789-091	Rastriya Krishi Vikas Yojna (RKVY)	State	4,61,54,000	11,33,33,333	6,71,79,333
06-2401-00-796-076	Rastriya Krishi Vikas Yojna (RKVY)	Central	4,50,00,000		
06-2401-00-796-077	Rastriya Krishi Vikas Yojna (RKVY)	State	1,27,19,000	3,00,00,000	1,72,81,000
06-4401-00-001-003	Rastriya Krishi Vikas Yojna (RKVY)	Central	5,00,00,000		
06-4401-00-001-004	Rastriya Krishi Vikas Yojna (RKVY)	State	90,85,000	3,33,33,333	2,42,48,333
06-4401-00-789-013	Rastriya Krishi Vikas Yojna (RKVY)	Central	3,00,00,000		
06-4401-00-789-014	Rastriya Krishi Vikas Yojna (RKVY)	State	27,86,000	2,00,00,000	1,72,14,000
06-4401-00-796-013	Rastriya Krishi Vikas Yojna (RKVY)	Central	2,00,00,000		
06-4401-00-796-014	Rastriya Krishi Vikas Yojna (RKVY)	State	8,49,000	1,33,33,333	1,24,84,333
05-4401-00-104-004	Rastriya Krishi Vikas Yojna (RKVY)	Central	60,00,00,000		
05-4401-00-104-014	Rastriya Krishi Vikas Yojna (RKVY)	State	32,00,00,000	40,00,00,000	8,00,00,000
05-4401-00-789-003	Rastriya Krishi Vikas Yojna (RKVY)	Central	36,20,00,000		
05-4401-00-789-004	Rastriya Krishi Vikas Yojna (RKVY)	State	18,83,50,000	24,13,33,333	5,29,83,333
04-2401-00-789-092	Rastriya Krishi Vikas Yojna (RKVY)	Central	13,00,00,000		
04-2401-00-789-093	Rastriya Krishi Vikas Yojna (RKVY)	State	3,00,00,000	8,66,66,667	5,66,66,667
04-2401-00-796-078	Rastriya Krishi Vikas Yojna (RKVY)	Central	12,00,00,000		
04-2401-00-796-079	Rastriya Krishi Vikas Yojna (RKVY)	State	3,00,00,000	8,00,00,000	5,00,00,000
04-2401-00-800-009	Rastriya Krishi Vikas Yojna (RKVY)	Central	18,00,00,000		
04-2401-00-800-024	Rastriya Krishi Vikas Yojna (RKVY)	State	4,00,00,000	12,00,00,000	8,00,00,000
04-4401-00-104-003	Rastriya Krishi Vikas Yojna (RKVY)	Central	50,00,00,000		
04-4401-00-104-013	Rastriya Krishi Vikas Yojna (RKVY)	State	12,00,00,000	33,33,33,333	21,33,33,333
04-4401-00-789-005	Rastriya Krishi Vikas Yojna (RKVY)	Central	22,00,00,000		
04-4401-00-789-006	Rastriya Krishi Vikas Yojna (RKVY)	State	9,00,00,000	14,66,66,667	5,66,66,667
08-2401-00-789-088	Rastriya Krishi Vikas Yojna (RKVY)	Central	5,35,00,000		
08-2401-00-789-089	Rastriya Krishi Vikas Yojna (RKVY)	State	25,00,000	3,56,66,667	3,31,66,667

Demand no & Heads of Accounts	Sub-head details	Share	Budget Estimate 2022-23 (Rs)	Amount of State Share on pro-rata basis (Rs)	Shortfall in budget estimate (Rs)
08-2401-00-796-074	Rastriya Krishi Vikas Yojna (RKVY)	Central	2,52,00,000		
08-2401-00-796-075	Rastriya Krishi Vikas Yojna (RKVY)	State	20,00,000	1,68,00,000	1,48,00,000
08-2401-00-800-011	Rastriya Krishi Vikas Yojna (RKVY)	Central	15,00,00,000		
08-2401-00-800-025	Rastriya Krishi Vikas Yojna (RKVY)	State	70,00,000	10,00,00,000	9,30,00,000
08-4401-00-796-001	Schemes under RKVY	Central	5,40,00,000		
08-4401-00-796-002	Schemes under RKVY	State	2,30,00,000	3,60,00,000	1,30,00,000
20-4401-00-104-006	Rastriya Krishi Vikas Yojna (RKVY)	Central	11,00,00,000		
20-4401-00-104-012	Rastriya Krishi Vikas Yojna (RKVY)	State	5,00,00,000	7,33,33,333	2,33,33,333
22-2401-00-119-077	Rastriya Krishi Vikas Yojna (RKVY)	Central	7,80,00,000		
22-2401-00-119-078	Rastriya Krishi Vikas Yojna (RKVY)	State	4,31,73,000	5,20,00,000	88,27,000
22-2401-00-789-094	Rastriya Krishi Vikas Yojna (RKVY)	Central	3,45,00,000		
22-2401-00-789-095	Rastriya Krishi Vikas Yojna (RKVY)	State	35,98,000	2,30,00,000	1,94,02,000
21-4408-02-789-007	Rastriya Krishi Vikas Yojna (RKVY)	Central	2,00,00,000		
21-4408-02-789-008	Rastriya Krishi Vikas Yojna (RKVY)	State	55,00,000	1,33,33,333	78,33,333
21-4408-02-796-003	Rastriya Krishi Vikas Yojna (RKVY)	Central	1,00,00,000		
21-4408-02-796-004	Rastriya Krishi Vikas Yojna (RKVY)	State	35,00,000	66,66,667	31,66,667
32-4701-04-101-097	Rastriya Krishi Vikas Yojna (RKVY)	Central	10,00,00,000		
32-4701-04-101-098	Rastriya Krishi Vikas Yojna (RKVY)	State	5,00,00,000	6,66,66,667	1,66,66,667
40-2401-00-789-086	Rastriya Krishi Vikas Yojna (RKVY)	Central	6,00,00,000		
40-2401-00-789-087	Rastriya Krishi Vikas Yojna (RKVY)	State	3,00,00,000	4,00,00,000	1,00,00,000
40-2401-00-796-072	Rastriya Krishi Vikas Yojna (RKVY)	Central	2,00,00,000		
40-2401-00-796-073	Rastriya Krishi Vikas Yojna (RKVY)	State	1,00,00,000	1,33,33,333	33,33,333
	<b>Sub total</b>				<b>97,45,86,000</b>
	<b>Sub-Mission on Agriculture Extension under NMAET (Green Revolution) (Central:State::60:40)</b>				
05-2401-00-113-006	National Mission on Agriculture Extension and Technology	Central	20,00,00,000		
05-2401-00-113-005	National Mission on Agriculture Extension and Technology	State	8,00,00,000	13,33,33,333	5,33,33,333

Demand no & Heads of Accounts	Sub-head details	Share	Budget Estimate 2022-23 (Rs)	Amount of State Share on pro-rata basis (Rs)	Shortfall in budget estimate (Rs)
05-2401-00-113-008	Sub Mission on Agricultural Extension (SMAE) under National Mission on Agriculture Extension and Technology (NMAET)	Central	10,00,00,000		
05	Sub Mission on Agricultural Extension (SMAE) under National Mission on Agriculture Extension and Technology (NMAET)	State	0	6,66,66,667	6,66,66,667
05-2401-00-789-066	National Mission on Agriculture Extension and Technology	Central	11,00,00,000		
05-2401-00-789-065	National Mission on Agriculture Extension and Technology	State	3,00,00,000	7,33,33,333	4,33,33,333
05-2401-00-796-063	National Mission on Agriculture Extension and Technology (NMAET)	Central	11,00,00,000		
05-2401-00-796-062	National Mission on Agriculture Extension and Technology (NMAET)	State	3,00,00,000	7,33,33,333	4,33,33,333
	<b>Sub total</b>				<b>20,66,66,667</b>
	<b>Sub-Mission on Agriculture Mechanisation under NMAET (Green Revolution)(Central:State::60:40)</b>				
05-2401-00-113-001	Promotion and Strengthening of Agricultural Mechanisation through training, testing and demonstration	Central	1,50,00,000		
5	Promotion and Strengthening of Agricultural Mechanisation through training, testing and demonstration	State	0	1,00,00,000	1,00,00,000
05-2401-00-113-003	Sub-Mission on Agricultural Mechanization (SMAM)	Central	2,00,00,000		
05-2401-00-113-007	Sub-Mission on Agricultural Mechanization (SMAM)	State	60,00,000	1,33,33,333	73,33,333
05-2401-00-789-001	Sub-Mission on Agricultural Mechanization (SMAM)	Central	92,40,000		
05-2401-00-789-064	Sub-Mission on Agricultural Mechanization (SMAM)	State	50,00,000	61,60,000	11,60,000
05-2401-00-796-001	Sub-Mission on Agricultural Mechanization (SMAM)	Central	2,00,00,000		
05-2401-00-796-050	Sub-Mission on Agricultural Mechanization (SMAM)	State	50,00,000	1,33,33,333	83,33,333
	<b>Sub total</b>				<b>2,68,26,667</b>

Demand no & Heads of Accounts	Sub-head details	Share	Budget Estimate 2022-23 (Rs)	Amount of State Share on pro-rata basis (Rs)	Shortfall in budget estimate (Rs)
	<b>Integrated Watershed Development Programme under PMKSY (Central:State::60:40)</b>				
05-2402-00-102-023	Integrated Watershed Management Programme (IWMP)	Central	50,00,00,000		
05-2402-00-102-014	Implementation of Integrated Watershed Management Programme (IWMP)	State	15,00,00,000	33,33,33,333	18,33,33,333
05-2402-00-789-005	Implementation of Integrated Watershed Management Programme (IWMP) (OCASPS)	Central	26,00,00,000		
05-2402-00-789-006	Integrated Watershed Management Programme (IWMP) (OCASPS)	State	8,00,00,000	17,33,33,333	9,33,33,333
	<b>Sub total</b>				<b>27,66,66,667</b>
	<b>Per Drop More Crop under PMKSY (Central:State::60:40)</b>				
05-2401-00-119-052	Per Drop More Crop under Pradhan Mantri Krishi Sinchayee Yojana (PMKSY)	Central	26,00,00,000		
05-2401-00-119-053	Per Drop More Crop under Pradhan Mantri Krishi Sinchayee Yojana (PMKSY)	State	8,00,00,000	17,33,33,333	9,33,33,333
05-2401-00-789-082	Per Drop More Crop under Pradhan Mantri Krishi Sinchayee Yojana (PMKSY)	Central	9,00,00,000		
05-2401-00-789-083	Per Drop More Crop under Pradhan Mantri Krishi Sinchayee Yojana (PMKSY)	State	4,00,00,000	6,00,00,000	2,00,00,000
05-2401-00-796-068	Per Drop More Crop under Pradhan Mantri Krishi Sinchayee Yojana (PMKSY)	Central	5,00,00,000		
05-2401-00-796-069	Per Drop More Crop under Pradhan Mantri Krishi Sinchayee Yojana (PMKSY)	State	2,00,00,000	3,33,33,333	1,33,33,333
	<b>Sub total</b>				<b>12,66,66,667</b>
	<b>Other Health System for activities under NRHM (Central:State::60:40)</b>				
24-2210-03-001-019	Other Health System for activities under NRHM	Central	1,30,00,00,000		
24-2210-03-001-020	Other Health System for activities under NRHM	State	60,00,00,000	86,66,66,667	26,66,66,667
24-2210-03-001-024	India Covid-19 Emergency Response & Health System Preparedness package under Other Health System for activities covered under NRHM	Central	5,52,00,00,000		

Demand no & Heads of Accounts	Sub-head details	Share	Budget Estimate 2022-23 (Rs)	Amount of State Share on pro-rata basis (Rs)	Shortfall in budget estimate (Rs)
24-2210-03-001-025	India Covid-19 Emergency Response & Health System Preparedness package under Other Health System for activities covered under NRHM	State	2,69,00,00,000	3,68,00,00,000	99,00,00,000
24-2210-03-789-033	Other Health System for activities under NRHM	Central	38,00,00,000		
24-2210-03-789-034	Other Health System for activities under NRHM	State	24,00,00,000	25,33,33,333	1,33,33,333
	<b>Sub total</b>				<b>- 127,00,00,000</b>
	<b>Samagra Shiksha (National Education Mission) (Central:State::60:40)</b>				
15-2202-01-113-001	Samagra Shiksha Abhiyan (Elementary Education)	Central	14,23,77,09,000		
15-2202-01-113-002	Samagra Shiksha Abhiyan (Elementary Education)	State	6,13,40,55,000	9,49,18,06,000	- 3,35,77,51,000
15-2202-01-796-043	Samagra Shiksha Abhiyan (Elementary Education)	Central	1,21,88,24,000		
15-2202-01-796-044	Samagra Shiksha Abhiyan (Elementary Education)	State	61,49,85,000	81,25,49,333	- =19,75,64,333
15-2202-02-113-001	Samagra Shiksha Abhiyan (Secondary Education)	Central	49,51,80,000		
15-2202-02-113-002	Samagra Shiksha Abhiyan (Secondary Education)	State	25,20,00,000	33,01,20,000	7,81,20,000
15-2202-02-113-003	Samagra Shiksha Abhiyan (Teachers Training & Adult Education)	Central	3,71,38,000		
15-2202-02-113-004	Samagra Shiksha Abhiyan (Teachers Training & Adult Education)	State	1,87,23,000	2,47,58,667	60,35,667
15-2202-789-040	Samagra Shiksha Abhiyan (Secondary Education)	Central	24,57,00,000		
15-2202-02-789-041	Samagra Shiksha Abhiyan (Secondary Education)	State	12,60,00,000	16,38,00,000	3,78,00,000
15-2202-02-796-038	Samagra Shiksha Abhiyan (Secondary Education)	Central	8,25,30,000		
15-2202-02-796-039	Samagra Shiksha Abhiyan (Secondary Education)	State	4,20,00,000	5,50,20,000	1,30,20,000
15-2202-02-796-040	Samagra Shiksha Abhiyan (Teachers Training & Adult Education)	Central	61,57,000		
15-2202-02-796-041	Samagra Shiksha Abhiyan (Teachers Training & Adult Education)	State	31,94,000	41,04,667	9,10,667
	<b>Sub total</b>				<b>369,12,01,667</b>

Demand no & Heads of Accounts	Sub-head details	Share	Budget Estimate 2022-23 (Rs)	Amount of State Share on pro-rata basis (Rs)	Shortfall in budget estimate (Rs)
	<b>Pradhan Mantri Jan Vikas Karyakaram (erstwhile MsDP) (Umbrella Scheme for Development of Minorities) (Central:State::60:40)</b>				
38-2225-04-277-040	Pradhan Mantri Jan Vikas Karyakram (erstwhile MSDP) [Central Share]	Central	65,00,00,000		
38-2225-04-277-041	Pradhan Mantri Jan Vikas Karyakram (erstwhile MSDP) [Central Share]	State	20,00,00,000	43,33,33,333	<b>23,33,33,333</b>
	<b>National Programme of Mid-day Meals in Schools (Central:State::60:40)</b>				
15-2202-01-112-008	National Programme Nutritional Support to Primary Education (Mid-Day Meal)	Central	11,62,62,68,000		
15-2202-01-112-001	Mid-Day Meal for children	State	5,94,02,80,000	7,75,08,45,333	1,81,05,65,333
15-2202-01-789-036	National Programme Nutritional Support to Primary Education (Mid-Day Meal)	Central	4,31,64,62,000		
15-2202-01-789-013	Mid-Day Meal for children	State	2,03,38,09,000	2,87,76,41,333	84,38,32,333
15-2202-01-796-036	National Programme Nutritional Support to Primary Education (Mid-Day Meal)	Central	1,05,72,70,000		
15-2202-01-796-013	Mid-Day Meal for children	State	51,34,53,000	70,48,46,667	19,13,93,667
	<b>Sub total</b>				<b>-</b> <b>284,57,91,333</b>
	<b>Pradhan Mantri Awas Yojna (PMAY- Rural)</b>				
40-2505-01-702-002	Pradhan Mantri Awas Yojna - Rural (Erstwhile Indira Awaas Yojana )	Central	24,76,00,00,000		
40-2505-01-702-003	Pradhan Mantri Awas Yojna - Rural (Erstwhile Indira Awaas Yojana )	State	10,92,00,00,000	16,50,66,66,667	5,58,66,66,667
40-2505-01-789-002	Pradhan Mantri Awas Yojna - Rural (Erstwhile Indira Awaas Yojana )	Central	10,60,00,00,000		
40-2505-01-789-001	Pradhan Mantri Awas Yojna - Rural (Erstwhile Indira Awaas Yojana )	State	5,00,00,00,000	7,06,66,66,667	2,06,66,66,667
40-2505-01-796-002	Pradhan Mantri Awas Yojna - Rural (Erstwhile Indira Awaas Yojana )	Central	5,04,00,00,000		
40-2505-01-796-001	Pradhan Mantri Awas Yojna - Rural (Erstwhile Indira Awaas Yojana )	State	2,00,00,00,000	3,36,00,00,000	1,36,00,00,000
	<b>Sub total</b>				<b>901,33,33,333</b>
	<b>Pradhan Mantri Awas Yojna (PMAY- Urban)</b>				
72-2217-05-191-080	Pradhan Mantri Awas Yojana [Housing for All(Urban)]	Central	1,40,00,00,000		

Demand no & Heads of Accounts	Sub-head details	Share	Budget Estimate 2022-23 (Rs)	Amount of State Share on pro-rata basis (Rs)	Shortfall in budget estimate (Rs)
72-2217-05-191-081	Pradhan Mantri Awas Yojana [Housing for All(Urban)]	State	50,00,00,000	93,33,33,333	43,33,33,333
72-2217-05-192-028	Pradhan Mantri Awas Yojana [Housing for All(Urban)]	Central	2,00,00,00,000		
72-2217-05-192-029	Pradhan Mantri Awas Yojana [Housing for All(Urban)]	State	80,00,00,000	1,33,33,33,333	53,33,33,333
72-2217-05-193-038	Pradhan Mantri Awas Yojana [Housing for All(Urban)]	Central	60,00,00,000		
72-2217-05-193-039	Pradhan Mantri Awas Yojana [Housing for All(Urban)]	State	35,00,00,000	40,00,00,000	5,00,00,000
72-2217-05-789-033	Pradhan Mantri Awas Yojana [Housing for All(Urban)]	Central	1,00,00,00,000		
72-2217-05-789-034	Pradhan Mantri Awas Yojana [Housing for All(Urban)]	State	40,00,00,000	66,66,66,667	26,66,66,667
72-2217-05-796-020	Pradhan Mantri Awas Yojana [Housing for All(Urban)]	Central	85,00,00,000		
72-2217-05-796-021	Pradhan Mantri Awas Yojana [Housing for All(Urban)]	State	35,00,00,000	56,66,66,667	21,66,66,667
	<b>Sub total</b>				- <b>150,00,00,000</b>
				<b>Grand Total</b>	<b>2074,07,39,000</b>

**Annexure – 5**

*(Reference to paragraph no. 5.17)*

**Budget Provision under the Minor Head ‘800 – Other Expenditure’ in the  
Budget estimates of 2022-23**

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	50,00,000
2	02	2012	03	800	002	Furnishing of Raj Bhawans at Kolkata and Darjeeling	1,000
3	03	2013	00	800	001	Other Expenditure	2,85,75,000
4	04	2401	00	800	009	Rastriya Krishi Vikash Yojana (RKVY) (Central Share)	18,00,00,000
5	04	2401	00	800	024	Rastriya Krishi Vikash Yojana (RKVY) (State Share)	4,00,00,000
6	04	2408	02	800	011	Strengthening and Supervision of Cold Storages	80,00,000
7	04	2435	01	800	002	Scheme for Export Promotion of Agricultural commodities-	52,50,000
8	04	2435	01	800	006	Scheme for Introduction of Pledge Finance through Regulated Market Committee	5,25,000
9	04	2435	01	800	008	Agricultural Marketing Information ,Publicity and Exhibition farm produce marketing	10,13,25,000
10	05	2401	00	800	007	e-Governance in agriculture	6,30,00,000
11	05	2401	00	800	008	Assistance to Farmers in case of Natural Calamities	2,00,00,00,000
12	05	2401	00	800	029	Rastriya Krishi Vikash Yojana (RKVY) (Central Share)	5,00,000
13	05	2401	00	800	030	Rastriya Krishi Vikash Yojana (RKVY) (State Share)	10,50,000
14	05	4401	00	800	005	Construction of Office Buildings in the Districts	60,00,00,000
15	05	4401	00	800	007	Infrastructural facilities on Agricultural Programmes under R.I.D.F.	30,00,00,000
16	06	2235	60	800	004	Pension to the Employees of West Bengal Veterinary Council	3,76,000
17	06	2401	00	800	010	Rastriya Krishi Vikash Yojana (RKVY) (Central Share)	18,50,00,000
18	06	2401	00	800	027	Rastriya Krishi Vikash Yojana (RKVY) (State Share)	12,84,07,000
19	06	2403	00	800	010	Societies for the Prevention of Cruelty to Animals	93,60,000
20	06	2403	00	800	012	Assistance to West Bengal University of Animal and Fishery Sciences	8,45,25,000

Sl. No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
21	06	2403	00	800	014	W. B. Livestock Processing Dev. Corp. Assistance to Livestock Dev. Processing & Marketing	38,61,69,000
22	06	2403	00	800	015	West Bengal University of Animal and Fishery Sciences	66,30,95,000
23	06	2403	00	800	020	Hill Areas Sub Plan - strengthening of disease investigation	2,16,000
24	06	2403	00	800	026	State Animal Welfare Board	50,000
25	06	2403	00	800	027	Grants to Paschim Banga Go-sampad Bikas Sanstha	2,00,00,000
26	06	2403	00	800	029	West Bengal Veterinary Council	5,92,000
27	06	4403	00	800	001	Assistance to West Bengal University of Animal and Fishery Sciences	28,35,00,000
28	07	2225	01	800	002	Aid to Voluntary Agencies working for the development of Scheduled Castes	3,68,000
29	07	2225	80	800	002	Education- Pre-examination Training Centres for Scheduled Caste and Scheduled Tribe Students appearing at the Competitive Examination	3,15,00,000
30	07	2225	01	800	003	Eradication of remnants of untouchability and implementation of the PCR Act	2,07,90,000
31	07	2225	01	800	006	Promotion of cultural activities	8,50,50,000
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	13,13,000
33	07	2225	80	800	007	W. B. Commission for Backward Classes	1,00,66,000
34	07	2225	01	800	012	Infrastructure Development Programme	11,55,000
35	07	2225	80	800	014	Education- Additional benefit for Post-Matric Hostellers reading in Classes XI & XII	2,10,000
36	07	2225	80	800	023	Setting up of Mangar Development Board for the Mangar people of West Bengal	5,05,000
37	07	2225	80	800	024	Setting up of West Bengal Khambu Rai Development Board	2,01,000
38	07	2225	80	800	030	Ambedkar Centre for Excellence (ACE)	10,50,000
39	07	2225	80	800	032	Setting up of Mangar Development Board for the Mangar people of West Bengal	1,57,50,000
40	07	2225	80	800	034	Setting up of West Bengal Khambu Rai Development Board	1,57,50,000
41	07	2225	80	800	035	Modernisation of Existing Training Centre	11,55,000

Sl. No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
42	07	2225	80	800	036	West Bengal Sarki Development and Cultural Board	1,57,50,000
43	07	2225	80	800	037	West Bengal Damai Development and Cultural Board	1,57,50,000
44	07	2225	80	800	038	West Bengal Kamai Development and Cultural Board	1,57,50,000
45	07	2225	80	800	039	West Bengal Bhujel Development and Cultural Board	1,57,50,000
46	07	2225	80	800	040	West Bengal Newar Development and Cultural Board	1,57,50,000
47	07	2225	80	800	041	West Bengal Gurung Development and Cultural Board	4,04,000
48	07	2225	80	800	042	West Bengal Gurung Development and Cultural Board	1,57,50,000
49	07	2225	80	800	043	The West Bengal Rajbanshi Development and Cultural Board	5,46,00,000
50	07	2225	80	800	044	The Terai, Dooars, Siliguri Development and Cultural Board (Gorkha Communities)	5,46,00,000
51	07	2225	80	800	045	The West Bengal Kurmi Development and Cultural Board	1,78,50,000
52	07	2225	80	800	049	Expenditure for promotion of education amongst educationally Backward Classes	16,000
53	07	2225	80	800	052	Government Managed Hostels	1,99,000
54	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.	42,00,000
55	07	2225	80	800	056	West Bengal Kamai Development and Cultural Board	16,00,000
56	07	2225	80	800	057	West Bengal Sarki Development and Cultural Board	16,00,000
57	07	2225	80	800	058	West Bengal Damai Development and Cultural Board	16,00,000
58	07	2225	80	800	059	West Bengal Bhujel Development and Cultural Board	16,00,000
59	07	2225	80	800	060	West Bengal Newar Development and Cultural Board	16,00,000
60	07	2225	80	800	061	The West Bengal Rajbanshi Development and Cultural Board	13,26,000
61	07	2225	80	800	062	The Terai, Dooars, Siliguri Development and Cultural Board (Gorkha Communities)	8,00,000

Sl. No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
62	07	2225	80	800	063	The West Bengal Kurmi Development and Cultural Board	10,26,000
63	07	2225	80	800	064	The West Bengal Thami Development & Cultural Board	16,00,000
64	07	2225	80	800	065	The West Bengal Thami Development & Cultural Board	1,57,50,000
65	07	2225	80	800	071	The West Bengal Bauri Cultural Board	6,30,00,000
66	07	2225	80	800	072	The West Bengal Bauri Cultural Board	16,00,000
67	07	2225	80	800	073	The West Bengal Bagdi Cultural Board	6,30,00,000
68	08	2401	00	800	011	Rastriya Krishi Vikash Yojana (RKVY) (Central Share)	15,00,00,000
69	08	2401	00	800	025	Rastriya Krishi Vikash Yojana (RKVY) (State Share)	70,00,000
70	10	3456	00	800	006	Setting of new District Forums	95,95,000
71	10	3456	00	800	007	Setting up and strengthening of the Directorate of Consumer Affairs and its District/Sub-Divisional Offices	1,13,00,000
72	10	3456	00	800	010	Setting up of a National Institute for Consumer Education and Consumer Centres in different Districts	50,00,000
73	10	3456	00	800	011	Interface Development and Organising awareness programme etc	28,00,00,000
74	14	2202	05	800	001	Development of Institutions for education of the Handicapped	7,85,00,000
75	14	2202	80	800	001	Development and Expansion of Library Services	41,17,07,000
76	14	2202	04	800	002	Development and Expansion of Audio-visual Education	2,000
77	14	2202	05	800	011	Development of Training Institutions for the Handicapped	10,00,000
78	15	2202	01	800	003	Provision for incentive to the Development of Elementary Education	5,50,00,00,000
79	15	2202	02	800	003	Development of W.B. Board of Secondary Education	21,00,00,000
80	15	2202	01	800	004	Establishment of a Board for Primary Education.	10,50,00,000
81	15	2202	02	800	004	Establishment of State Council of Educational Research and Training, West Bengal	1,05,00,000
82	15	2202	02	800	007	Development of West Bengal Council of Higher Secondary Education	10,50,00,000
83	15	2202	01	800	009	State Board of Primary Education	3,07,59,000
84	15	2202	02	800	013	The West Bengal Board of Secondary Education	50,60,49,000

Sl No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
85	15	2202	02	800	020	State Open School	49,12,000
86	15	2202	02	800	022	State Open School	3,67,50,000
87	15	2202	02	800	023	West Bengal School Service Commission for the Recruitment of Teachers in Non-Govt. Secondary Schools	5,25,00,000
88	15	2202	01	800	024	Development of District Primary School Council.	26,25,00,000
89	15	2202	80	800	028	Publication of Annual Report, Journal etc.	9,65,000
90	15	2202	02	800	029	Improvement of Buildings of Jr. High Schools	20,61,00,000
91	15	2202	02	800	030	Provision for Incentive to the Development of Secondary Education	6,61,50,00,000
92	15	2202	01	800	031	Development of Academic Infrastructure	60,20,00,000
93	15	2202	80	800	033	Primary Education Schemes (Education)	32,38,000
94	15	2202	02	800	037	Provision for Improvement of School Environment and Creation of Assets	58,92,31,000
95	15	2202	01	800	044	District Primary Schools Council / Board	48,27,50,000
96	15	2202	02	800	048	Inclusive Education of the Disabled at the Secondary Stage	3,80,63,000
97	15	2202	02	800	050	Development of continuous comprehensive evaluation at the Primary & Secondary stage	2,10,00,000
98	15	4202	01	800	005	Infrastructure Facilities for Elementary / Secondary Education Programme under RIDF.	65,00,00,000
99	16	3435	04	800	002	Waste Management Programme including Hazardous Chemicals, Waste and Plastics	5,05,00,000
100	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.	15,00,000
101	16	3435	04	800	009	Participatory Management and Environmental Improvement Programme	51,50,000
102	18	2030	03	800	001	Computerization of the process of registration	7,35,00,000
103	18	2030	03	800	005	Implementation of the Scheme for e-Governance	1,26,00,000
104	18	2030	03	800	008	Site preparation for computerization of registration process	61,000

Sl No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
105	18	2039	00	800	006	Budgetary support for deployment of Personnel from Eastern Distilleries and Chemicals Limited (EDCL)	1,00,00,000
106	18	2054	00	800	002	Establishment charges payable to the A.G. W.B. for Budget preparation	15,05,000
107	18	2054	00	800	004	Directorate of Pension, Provident Fund and Group Insurance	8,60,20,000
108	18	2070	00	800	014	State Lotteries	2,22,69,000
109	18	2070	00	800	021	Funeral Expenses of State Government Employees	14,000
110	18	2071	01	800	001	Fund Required for Meeting Other Expenditure	77,03,06,000
111	18	2071	01	800	002	Re-imbursement of Medical Expenses to Pensioners	58,20,00,000
112	18	2071	01	800	004	Payment to the Health Care Organisations for cashless medical facility	80,00,00,000
113	18	2075	00	800	002	Grants to clubs of Government employees for promotion of recreational activities	1,00,000
114	18	2075	00	800	004	Payment to Health Care Organisations for cashless medical facility	85,27,53,000
115	18	2235	60	800	009	Compensation payable to the affected Covid Warrior or to the family member of deceased Covid Warrior	50,00,00,000
116	18	2250	00	800	004	Grants towards Marketing facilities / Marketing Promotion	11,55,00,000
117	18	2250	00	800	008	Grants in lieu of remission of taxes	1,02,000
118	18	2250	00	800	013	Grants to the Indian Institute of Public Administration -West Bengal Regional Branch	51,000
119	18	2250	00	800	020	Contribution to National Institute of Public Finance and Policy for setting up a State's Finance Cell	51,000
120	18	2250	00	800	029	The Governor of West Bengal Welfare Fund	1,67,92,000
121	18	6004	09	800	001	Share of Small Savings Collections	4,31,67,49,000
122	20	2515	00	800	001	Intensive Development of Fisheries in C.D. Blocks	7,65,32,000
123	20	2515	00	800	012	Development of Tank Fisheries in the selected C.D. Blocks in State	9,55,16,000
124	21	2408	01	800	001	Implementation of e-Governance programme	1,05,000
125	21	4408	02	800	001	Acquisition of land	52,50,000

SL No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
126	21	4408	02	800	003	Construction of workshop sheds, Garages at Tollygunge and Cossipore, Calcutta.	42,20,000
127	21	4408	02	800	004	Creation of accommodation for the different offices of Food and Supplies Department.	30,00,00,000
128	21	4408	02	800	013	Infrastructural Upgradation & Creation of Storage Capacity by West Bengal Warehousing Corporation	8,55,00,000
129	23	2406	02	800	002	Rewards for Control of Wild Animals	90,00,000
130	23	2406	01	800	003	Amenities to forest staff and labourers	1,26,00,000
131	23	2406	02	800	003	Compensation for Wildlife Depredation	10,73,63,000
132	23	2406	01	800	004	Publicity-Cum-Extension	6,82,50,000
133	23	2406	01	800	024	Intensification of management	1,57,50,000
134	24	2210	01	800	002	Grants to the West Bengal Council of Medical Registration	4,53,000
135	24	2210	03	800	002	Promotion of the Primary Health Care Services	38,04,03,000
136	24	2210	06	800	002	Improvement of Urban Health Services	96,07,50,000
137	24	2210	06	800	003	National Programme for Prvention & Control of Cancer,Diabetes,Cardiovascular Disease & Stroke (NPCDCS)	1,05,000
138	24	2210	06	800	004	National Programme for Care of the Elderly (NPHCE).	1,05,000
139	24	2210	01	800	005	Other Medical Grants	7,07,000
140	24	2210	06	800	006	Swasthya Sathi	15,00,00,00,000
141	24	2250	00	800	037	Expenditure in running of the Morgues	3,71,000
142	24	4210	06	800	001	Improvement of Health Transport Organisations	1,05,00,000
143	24	4210	01	800	002	Setting Up Of Second Campus of CNCI at New Town, Rajarhat.	10,71,00,000
144	24	4210	01	800	004	Improvement of State Health Organisation	52,50,000
145	24	4210	01	800	021	Mental Hospitals	10,50,00,000
146	24	4210	01	800	022	Improvement of District Level Health Administration	10,50,00,000
147	24	4210	01	800	038	Improvement of Homoeopathic Institution.	8,29,50,000

SL No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
148	24	4210	01	800	039	Improvement of Ayurvedic Institution.	27,79,35,000
149	25	2059	01	800	001	Works related to system for Data, Voice, Internet connectivity and ICT Services	4,08,00,000
150	25	2059	80	800	002	Research and in-service training	54,18,000
151	25	2059	80	800	003	Indian Buildings Congress	41,000
152	25	2250	00	800	031	Expenditure in connection with Gangasagar Mela	11,70,00,000
153	25	3054	04	800	001	Other Expenditure under P W Department	57,63,00,000
154	25	3054	05	800	001	State Roads of Inter-State Economic Importance under PW(Roads) Department.	1,81,000
155	25	3054	04	800	002	Other Expenditure under P W (Roads) Department	1,33,00,00,000
156	25	3054	04	800	003	Development of State Roads under P W(Roads) Department	2,55,96,000
157	25	3054	80	800	003	Maintenance of lighting arrangements on State Bridges by P W Department Electrical Wing	49,47,000
158	25	3054	04	800	004	Development of State Roads under P W Department.	9,37,00,000
159	25	3054	04	800	005	Improvement of illumination level and replacement of old luminaires in important roads by P W Department,Electrical Wing.	32,90,000
160	25	3054	80	800	005	Contributions to Indian Road Congress- Contribution by P W Department	4,00,000
161	25	3054	80	800	009	Decorative arrangement for important days and Persons Republic Day Parade	1,93,80,000
162	25	3054	04	800	010	State Bridge Fund Work	91,80,000
163	25	3054	80	800	010	Decorative arrangement for important days and Persons Barricading on important roads during Durgapuja and Muharram	6,32,40,000
164	25	3054	80	800	011	Decorative arrangement for important days and Persons Construction of rostum barricade etc.for visit and tour of V.V.I.Ps	51,20,40,000

SL No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
165	25	3054	80	800	013	Decorative arrangement for important days and Persons- for PWD Electrical Wing.	1,70,00,000
166	25	4059	01	800	001	Works related to system for Data,Voice,Internet connectivity and ICT Services	4,09,50,000
167	25	5054	03	800	001	Development of State Roads(other than BMS)	31,50,00,000
168	25	5054	03	800	003	I.T Investment	1,05,00,000
169	25	5054	03	800	004	I.T Investment	13,96,40,000
170	25	5054	03	800	005	Payment of Compensation for Land Aquisition	15,75,000
171	25	5054	80	800	009	Programme for Roads and Bridges under Central Road Fund (Central Share)	3,00,00,00,000
172	28	2216	80	800	001	Works-Charged Establishment	35,66,90,000
173	28	4216	02	800	001	Land Acquisition and Development Scheme	10,50,000
174	28	4216	02	800	003	Administrative Improvement - Construction of Office-cum Residential Complexes for Field Officers	1,05,00,000
175	28	4216	02	800	004	Purchase of Machineries and Equipment etc.	5,25,000
176	28	4216	02	800	006	Replacement and Renovation of Existing Housing Estates	39,78,19,000
177	30	2205	00	800	001	Rabindra Sadan, Calcutta	1,04,89,000
178	30	2205	00	800	003	Construction and Renovation of Public Halls	26,45,00,000
179	30	2205	00	800	005	Financial Assistance to distressed persons in the filed of Culture	5,00,00,000
180	30	2205	00	800	006	State Academy of Music.	50,83,000
181	30	2205	00	800	007	Awards (for drama, music etc.)	5,25,00,000
182	30	2205	00	800	008	Setting up of Tribal culture Centre at Suri and Jhargram.	3,71,000
183	30	2205	00	800	009	Setting up of an Art Gallery and Exhibition Hall.	26,39,000
184	30	2205	00	800	010	Girish Mancha.	89,66,000
185	30	2205	00	800	011	Folk and Tribal culture.	1,34,65,000
186	30	2205	00	800	012	Paschimbanga Bangla Acdey.	2,05,69,000
187	30	2205	00	800	013	Bhaskar Bhavan	32,14,000
188	30	2205	00	800	015	University Institute Hall.	32,25,000
189	30	2205	00	800	016	Setting up of Sishu Kishore Academy.	82,89,000

SL No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
190	30	2205	00	800	017	University Institute Hall	29,40,000
191	30	2205	00	800	018	Construction and Development of Rabindra Cultural Institution	1,00,00,000
192	30	2205	00	800	034	Construction of Yatra Mancha	10,50,000
193	30	2205	00	800	038	Banga Sanskriti Bhawan, New Delhi.	31,50,000
194	30	2205	00	800	039	Sangeet Academy Bhawan.	10,61,000
195	30	2205	00	800	041	Construction of Folk village	1,05,000
196	30	2205	00	800	042	Construction of Rajya Charukala Parshad	11,000
197	30	2205	00	800	043	Construction of Natya Academy Bhawan.	73,50,000
198	30	2205	00	800	048	Bhaskar Bhavan.	9,95,000
199	30	2205	00	800	049	Jatra Academy.	84,00,000
200	30	2205	00	800	050	Rajya Charukala Parsad.	94,92,000
201	30	2205	00	800	055	Paschimbanga Bangla Akademy Rabindra Okakura Bhawan.	52,50,000
202	30	2205	00	800	066	Madhusudan Mancha.	70,82,000
203	30	2205	00	800	070	Natya Academy.	54,67,000
204	30	2205	00	800	076	Jatra Academy	22,48,000
205	30	2220	01	800	001	Film Development Board	96,000
206	30	2220	60	800	001	State Ceremonies	1,89,45,000
207	30	2220	01	800	002	Modernisation of Studios / Laboratories	10,50,000
208	30	2220	60	800	002	Fair and Exhibitions	1,51,96,000
209	30	2220	01	800	003	Film Festivals	15,75,00,000
210	30	2220	60	800	004	Introduction of Bengali and Nepali as Official Languages	3,15,000
211	30	2220	60	800	005	Setting-up of a Guest House	4,03,000
212	30	2220	01	800	006	Setting up of Film Archive	14,07,000
213	30	2220	60	800	006	Campaign & Awareness Building in District & Sub-division	1,00,000
214	30	2220	01	800	007	Degree/Diploma Course in Film Making	7,35,000
215	30	2220	01	800	009	Setting up of Roopkala Kendra	2,10,00,000
216	30	2220	60	800	010	Mahajati Sadan	90,00,000
217	30	2220	01	800	011	Setting up of Roopkala Kendra.	1,99,47,000
218	30	2220	01	800	012	Payment of Share money to the Producers/Distributors	98,78,000
219	30	2220	01	800	013	Film Workers' Welfare Fund	1,69,000
220	30	2220	01	800	014	Setting up of an Art Film Theatre, Film Archive	2,11,41,000
221	30	2220	01	800	015	Cinema Centenary Buildings	1,16,48,000

SL No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
222	30	2220	01	800	018	Setting up of West Bengal Tele Academy	1,68,00,000
223	30	2250	00	800	006	The Board of Trustees, Mahajati Sadan	1,05,45,000
224	30	4202	04	800	002	Setting up of West Bengal Tele Academy	36,75,00,000
225	30	6875	60	800	001	Loans to Basumati Corporation	3,67,50,000
226	30	6875	60	800	002	Loans to Basumati Corporation for Printing of News Paper from Siliguri	1,00,000
227	30	6875	60	800	003	Loans to Basumati Corporation for Payment of Arrear PF/ESI/ Bank dues	1,00,000
228	30	6875	60	800	004	Loans to Basumati Corporation for Publishing Sagar Math Patrika	1,00,000
229	30	6875	60	800	005	Loans to Basumati Corporation	3,10,00,000
230	32	2250	00	800	032	Expenditure in connection with Gangasagar Mela	14,00,00,000
231	32	2701	80	800	003	Payment of Annual contribution to the Central Board of Irrigation and Power	3,00,000
232	32	4700	01	800	001	Special Repair to Mayurakshi Reservoir Project	30,00,00,000
233	32	4700	02	800	001	Special Repair to Kangsabati Reservoir Project	21,00,00,000
234	32	4700	03	800	001	Special Repair to Barrage & Irrigation System of Damodar Valley Project	47,25,00,000
235	32	4700	04	800	001	Works for Teesta Barrage Project	70,00,00,000
236	32	4700	80	800	002	Schemes under Rural Infrastructure Development Fund	74,55,00,000
237	32	4700	80	800	004	Infrastructure development including special repair to buildings in Irrigation Sector	40,00,00,000
238	32	6004	01	800	011	Loans for Irrigation, Navigation, Flood Control and Drainage Projects: Emergent flood protection/anti-erosion works	30,00,000
239	33	2056	00	800	001	Modernisation of Prison Administration	15,00,000
240	33	2056	00	800	002	Miscellaneous Development Works	12,76,50,000
241	33	2056	00	800	003	Charges for Police Custody	71,54,000
242	33	2056	00	800	004	Expansion of Teaching and Educational Facilities to children of women inmates up to 6 years (JL)	5,00,000
243	33	2056	00	800	005	Schemes of Women Correctional Homes in West Bengal (JL)	5,50,000

SL No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
244	33	2056	00	800	008	Vocational Training to Inmates (irrespective of male and female) in the Correctional Homes	10,50,000
245	33	2056	00	800	014	Vocational Training for Women Inmates (JL)	5,50,000
246	34	2014	00	800	009	West Bengal Advocates Welfare Corporation	45,50,000
247	34	2014	00	800	017	Computerization in the Court Buildings under the Scheme relating to Development of Infrastructural Facilities for the Judiciary	3,00,00,000
248	37	2014	00	800	022	Assistance to the National University of Juridical Sciences	3,49,86,000
249	38	2225	04	800	001	The West Bengal Pahadia Minority Development Board	18,50,000
250	38	2250	00	800	005	Grants to the State Haj Committee	89,99,000
251	38	2250	00	800	017	Contribution to the Board of Wakfs, West Bengal	1,43,76,53,000
252	38	4235	02	800	002	Provision for Rural Infrastructure Development in the Minorities Area	35,00,00,000
253	38	4235	02	800	004	Setting up of new Educational Institutions for Minorities	10,50,00,000
254	38	4235	02	800	005	Scheme for development and Welfare of Minorities	5,77,50,00,000
255	38	4250	00	800	001	Scheme for construction of hostels for Minority Students in the districts	31,50,00,000
256	38	4250	00	800	002	Construction of 2nd Haj House	21,00,00,000
257	38	4250	00	800	004	Construction of Minority Bhavan	2,10,00,000
258	38	4250	00	800	006	Construction of Office Building of WBMDFC	2,10,00,000
259	38	6225	04	800	001	Loan to meritorious and needy students on Minority Communities studying professional/Technical/Vocational courses in India and Abroad	42,00,00,000
260	38	6225	04	800	002	Soft loans to individual minority Youths for small and medium businesses	52,50,00,000
261	38	6225	04	800	003	Soft loans to self help Group comprising of 10-20 members (at least 60% of members belonging to minority communities) for generating any income generating activities	31,50,00,000
262	40	2235	60	800	002	Implementation of Sahay Programme	1,86,00,000
263	40	2401	00	800	017	Rastriya Krishi Vikash Yojana (RKVY) (Central Share)	12,00,00,000
264	40	2401	00	800	022	Rastriya Krishi Vikash Yojana (RKVY) (State Share)	8,00,00,000

SL No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
265	40	2515	00	800	026	Assistance to West Bengal State Rural Development Agency ( WBSRDA )	22,47,00,000
266	40	2515	00	800	032	Assistance to Panchayat Raj Bodies for CHCMI for women and children	1,78,50,000
267	41	2070	00	800	005	West Bengal Youth Parliament Competetion Scheme in Educational Institutions	16,50,00,000
268	43	2801	02	800	008	Special Assistance to WBSEDCL for energizing power driven pump sets installed for Agricultural purposes	12,50,00,000
269	43	2801	80	800	008	Subsidy (including meter rent ) to CESC for subsidization in power tariff to its consumers under Hasir Alo scheme	10,37,00,000
270	45	2215	01	800	028	Water Supply Schemes for Arsenic - difficult areas - Arsenic and other works	6,15,08,000
271	45	2215	01	800	029	Monitoring Cell and Investigation Unit	2,32,28,000
272	45	2250	00	800	030	Expenditure in connection with Gangasagar Mela	85,00,00,000
273	45	2250	00	800	035	Expenditure in connection with other Melas	41,20,000
274	51	2203	00	800	007	Strengthening of Technical Education Services.	7,48,20,000
275	51	2203	00	800	013	Introduction of Vocational Education and Training under WBSCT and Vocational Education and Skill Development	1,65,92,78,000
276	51	4202	01	800	001	Infrastructure Facilities for Technical Education Programme under RIDF	30,00,00,000
277	51	4202	02	800	001	Constuction of Vocational Training Centres	52,50,000
278	52	3452	80	800	001	Regional Establishment	4,29,21,000
279	52	3452	01	800	002	Tourist Organisation including Re-organisation of Tourist Information and Assistance Services	5,00,00,000
280	52	3452	01	800	003	Expansion/Improvement of Tourist Lodges	6,00,00,000
281	52	3452	01	800	004	Organisation of a Planning and Plan Monitoring Cell	10,00,00,000
282	52	3452	01	800	005	Provision of developed sites, construction of ancillary works, furniture and furnishings, equipment, commissioning and operation of tourist lodges etc.	2,00,00,000
283	52	3452	80	800	007	Tourist Publicity (including Festival Advertising as publicity)Expenses	38,00,00,000

SL No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
284	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)	1,05,00,000
285	52	3452	01	800	087	Maintenance of Tourist Lodges, Motel Centres, Etc.	1,02,19,000
286	52	3452	01	800	089	Grants to WBTDCL for rescue and other operation to tourists	1,42,000
287	52	5452	01	800	002	Creation of new attraction for tourism and development of new projects	83,00,00,000
288	53	2250	00	800	033	Expenditure in connection with Gangasagar Mela	4,18,77,000
289	53	3051	01	800	001	Pooled Launches	86,58,000
290	53	3051	01	800	003	Port Establishment Administration of Inland Steam Vessels (Amendment) Act.	11,06,000
291	53	3051	01	800	008	Pooled Launches (i) IWT Navigation Cell	32,99,000
292	53	3055	00	800	001	State Transport Appellate Tribunal	3,60,000
293	53	3055	00	800	002	Traffic study in North 24-Parganas & Howrah	21,00,000
294	53	3055	00	800	005	Study on Metro alignment and feasibility studies on extension of Metro Railway.	26,25,000
295	53	3055	00	800	008	Payment of Toll Tax for passage of Government vehicles through Vidyasagar Setu	6,00,98,000
296	53	3055	00	800	009	Udiyaman Swanirbhar Karmasansthan Prakalpa under GATIDHARA	37,00,00,000
297	53	3055	00	800	010	Road Safety / Setting up of Road Safety Division / Education / Awareness / Acquisition of Necessary Equipment / Publicity etc.	43,25,00,000
298	53	3055	00	800	012	Grants to CTC for adjustment of Energy Bills of CESC	5,00,000
299	53	3055	00	800	013	Traffic studies in the districts including Kolkata agglomeration and feasibility studies on Road Transport.	26,25,000
300	53	3056	00	800	002	Hydrographic and Navigational Survey of Inland Waterways and feasibility studies on Inland Water Transport	10,50,000
301	53	5055	00	800	002	Re-organisation of P.V.D.	1,05,00,000
302	53	5055	00	800	003	Setting up of Transfer and Transit Depots in District & Sub-divisional Headquarters and Kolkata	10,50,00,000
303	53	5055	00	800	004	Transportation operation improvement Programme, Road Safety, setting up of check	2,04,58,07,000

SL No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
						posts	
304	53	5055	00	800	006	Road safety/setting up of road safety division/ rescue Aid posts, Road Safety Education, Acquisition of necessary equipment	53,55,00,000
305	53	5055	00	800	007	Creation of Transport Directorate and Additional Border check posts	1,05,00,000
306	53	5055	00	800	008	Computerisation & maintenance of computers	2,62,50,000
307	53	5055	00	800	009	Re-organiasation and strengthening of pool car infrastructure	52,50,000
308	53	5055	00	800	012	Pollution Control of Motor Vehicles and Purchase of equipments	5,25,00,000
309	53	5056	00	800	002	Expansion of IWT and Infrastructure Development of IWT	40,00,00,000
310	53	5056	00	800	004	Ferry services across the river Hooghly at selected sites	26,25,00,000
311	53	5056	00	800	008	Acquisition of Ferry Vessels/LCTs	32,55,00,000
312	55	2702	80	800	005	Distribution of Pumpsets and Other Low Lift Pumping Devices	10,50,000
313	55	2702	80	800	006	Seminars, Publication and Exhibition for Extension and Development of Minor Irrigation	80,00,000
314	55	2702	80	800	019	Maintenance of Office Building & Inspection Bungalows	4,00,00,000
315	55	2702	80	800	021	Survey Investigation, Purchase of Equipment and Preparation of Minor Irrigation and Drainage Schemes	1,05,000
316	55	4702	00	800	001	Optimization of irrigation capacities of Minor Irrigation Schemes	1,05,000
317	55	4702	00	800	003	Construction of Store-cum-Inspection Bungalow	3,00,00,000
318	55	4702	00	800	005	Equipment for State Water Investigation Directorate	21,00,000
319	55	4702	00	800	008	Construction of office buildings at the District and Subdivisional levels under the Development of Agriculture	3,00,00,000
320	55	4702	00	800	009	Irrigation by installations of Hydrum, Sprinkler, Windmill, Solar Pump etc	35,00,00,000
321	55	4702	00	800	010	Survey and Investigation of ground water and Surface water Resources	1,70,80,000
322	55	4702	00	800	017	Computerization of the State Water Investigation Directorate	21,00,000
323	55	4702	00	800	021	Development of Water Bodies directly linked to agriculture	81,000

Sl No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
324	55	4702	00	800	022	Artificial Recharge to Ground Water and Rain Water Harvesting	3,85,00,000
325	55	4702	00	800	028	Implementation of RIDF Projects	1,47,00,00,000
326	55	4702	00	800	040	West Bengal Accelerated Development and Minor Irrigation Project [WBADMIP] [Strengthening of Community], being funded by State	8,19,00,000
327	55	4702	00	800	041	West Bengal Accelerated Development and Minor Irrigation Project [WBADMIP] [Irrigation system Development], being funded by State	99,54,00,000
328	55	4702	00	800	042	West Bengal Accelerated Development and Minor Irrigation Project [WBADMIP] [Agriculture Development] , being funded by State	1,89,00,000
329	55	4702	00	800	043	West Bengal Accelerated Development and Minor Irrigation Project [WBADMIP] [Horticulture Development], being funded by State	6,30,00,000
330	55	4702	00	800	044	West Bengal Accelerated Development and Minor Irrigation Project [WBADMIP] [Fisheries Development], being funded by State	5,04,00,000
331	55	4702	00	800	045	West Bengal Accelerated Development and Minor Irrigation Project [WBADMIP] [Project Management], being funded by State	15,75,00,000
332	55	4705	00	800	003	Command Area Development and Water Management Programme(Central Share)	1,32,09,000
333	58	4575	60	800	001	Infrastructural facilities for Paschimanchal Unnayan Parshad under RIDF	6,00,00,000
334	59	2515	00	800	030	Scheme under RIDF	1,26,00,000
335	62	4575	60	800	026	Implementation of Schemes under RIDF	28,80,00,000
336	65	2225	02	800	002	Tribal Research & Training	4,00,000
337	65	2225	80	800	017	Ashram facilities for community students	1,85,000
338	65	2225	80	800	023	Participation in Meals, Seminars & Exhibitions.	3,15,00,000
339	65	2225	80	800	028	Additional benefit for Post-Matric Hostellers reading in classes IX and XII	6,93,00,000
340	65	2225	80	800	029	Additional Financial benefit to meritorious ST students.	21,00,000
341	65	2225	80	800	064	Expenditure for promotion of education amongst educationally Backward Classes	14,000

SL No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
342	65	2225	80	800	065	Pre-Examination training for Schedule Tribes	60,000
343	65	2225	80	800	066	Government Managed Hostels	7,86,000
344	65	2225	80	800	067	Maintenance of Govt. managed Hostels.	52,50,000
345	65	4225	02	800	003	Share Capital contribution to LAMPS for construction of Godowns	2,62,50,000
346	65	4225	02	800	004	Construction of office in different districts	56,20,13,000
347	68	2055	00	800	004	Additional Police for Enforcement Branch	42,76,65,000
348	68	2055	00	800	005	Cost of Police Force etc. Employed for Cordoning Work	42,79,000
349	68	2055	00	800	009	Agency Functions of Ministry of External Affairs relating to Passport and Emigration.	11,10,26,000
350	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	8,85,07,000
351	68	2055	00	800	011	Development of Traffic in Kolkata	12,21,87,000
352	68	2055	00	800	012	Development of Traffic in the area of West Bengal Police Jurisdiction	1,05,06,000
353	68	2055	00	800	013	Police Case Hospitals	54,47,000
354	68	2055	00	800	014	Agency function of the Ministry of Home Affairs for prevention of infiltration under MTF/PIF Scheme	3,52,59,000
355	68	2055	00	800	015	Deployment of Police and other Forces for conducting Elections	2,66,00,00,000
356	68	2055	00	800	021	Construction/Renovation of Female Lock ups	26,25,000
357	68	2055	00	800	031	Setting up of Women Grievances Cell at District Level	26,25,000
358	68	2055	00	800	032	Renovation of Police Lock-ups	10,50,000
359	68	2055	00	800	038	CAPF related expenditure for conducting Elections in the State	4,71,72,57,000
360	68	2070	00	800	022	Assistance to the boys for admission to and study in Rashtriya Indian Military College, Dehra Dun.	4,01,000
361	68	2075	00	800	003	Financial benefit to World War-II Ex-servicemen	1,47,74,000
362	68	2250	00	800	036	Expenditure in running of the Morgues	1,40,00,000
363	68	2250	00	800	042	Expenses for holding Rallies for Recruitment in Army/Air Force/Navy[DF]	17,94,000
364	68	2575	60	800	008	Transport Sector (Central Share)	1,44,25,000

SL No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
365	68	2575	60	800	009	Public Health Engineering Sector Creation of Source of Potable water (Central Share)	22,53,00,000
366	68	2575	60	800	011	Health & Family Welfare Sector (Central Share)	10,19,00,000
367	68	2575	60	800	013	General Administration Sector -Creation of Infrastructure facilities in Border Areas (Central Share)	33,35,000
368	68	2575	60	800	014	Education Sector-- Renovation/Construction /Expansion of Schools (Central Share)	9,08,00,000
369	68	2575	60	800	020	Transport Sector (State Share)	2,53,55,000
370	68	2575	60	800	021	Public Health Engineering Sector Creation of Source of Portable Water (State Share)	23,02,00,000
371	68	2575	60	800	022	Health & Family Welfare Sector (State Share)	9,46,00,000
372	68	2575	60	800	023	Education Sector - Renovation / Construction / Expansion of Schools (State Share)	8,72,50,000
373	68	2575	60	800	024	General Administration Sector - Creation of Infrastructure facilities in Border Areas (State Share)	4,00,000
374	68	4250	00	800	003	Construction of Morgue.	6,30,00,000
375	68	4575	60	800	004	Social Welfare Sector (Central Share)	21,53,00,000
376	68	4575	60	800	005	Irrigation and Flood Control Sector (Central Share)	5,89,90,000
377	68	4575	60	800	009	Road Sector Construction/Strengthening of road, bridge, culvert, jetty (Central Share)	76,70,25,000
378	68	4575	60	800	010	Power Sector-- Creation of energy services (Central Share)	1,36,50,000
379	68	4575	60	800	014	Agriculture Sector-Construction of market complex (Central Share)	94,50,000
380	68	4575	60	800	031	Social Welfare Sector (State Share)	13,50,00,000
381	68	4575	60	800	032	Irrigation & Flood Control Sector (State Share)	4,10,00,000
382	68	4575	60	800	034	Road Sector Construction / Strengthening of Road, Bridge, Culvert, Jetty (State Share)	26,20,00,000
383	68	4575	60	800	035	Power Sector - Creation of Energy Services (State Share)	60,30,000
384	68	4575	60	800	037	Agricultural Sector - Construction of Market Complex (State Share)	63,00,000
385	68	6004	01	800	006	Loans for other Administrative Services: Modernisation of Police Force	2,00,00,000
386	69	2235	01	800	001	Miscellaneous expenditure	7,88,000

SL No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
387	69	2235	01	800	003	Maintance of tenement and other Scheme	18,78,000
388	69	2250	00	800	038	Expenditure in running of the Morgues	39,72,000
389	70	2202	03	800	001	National Service Scheme	5,64,000
390	70	2202	05	800	001	Development of commercial education	8,48,000
391	70	2202	80	800	003	West Bengal Bratachari Society	26,000
392	70	2202	03	800	007	Assistance to West Bengal Council of Higher Education	4,93,00,000
393	70	2202	80	800	008	Y.M.C.A., Y.W.C.A. and Other Societies	7,000
394	70	2202	03	800	010	Structure Committee for determination of fees for Professional Courses conducted at private self financing professional institutes [EH]	3,87,000
395	70	2202	03	800	014	Assistance to West Bengal Council of Higher Education	10,00,000
396	70	2202	80	800	048	Publication of District Gazetteers	6,30,000
397	70	4202	03	800	009	Assistance to WBCHE	10,50,00,000
398	71	2505	60	800	008	District Plan Scheme	23,10,00,000
399	71	2575	60	800	017	Bidhayak Elaka Unnayan Prakalpa	1,29,13,20,000
400	71	3454	02	800	004	Strengthening of District Statistical Offices of Bureau of Applied Economics and Statistics [SI]	6,30,00,000
401	71	4575	60	800	027	Land and Building of Department of Planning	21,00,00,000
402	72	2217	80	800	024	West Bengal Municipal Service Commission	4,42,50,000
403	73	2070	00	800	026	National Volunteer Force(a) Directorate of National Volunteer Force.	2,39,87,000
404	73	2070	00	800	032	National Volunteer Force District Batallions Emergency Mobilisation.	37,85,000
405	73	2070	00	800	033	National Volunteer Force District Batallions Bangia Atragami Dal-1st Biskarma Battalion.	5,70,79,000
406	73	2070	00	800	034	National Volunteer Force District Battalion Bangia Atragami Dal-2nd Biswakarma Battalion.	5,17,99,000
407	73	2070	00	800	037	NVF District Battalions-Administration of Regular Establishment.	5,44,38,000
408	73	2235	02	800	006	Transport of goods moved on Relief	45,53,000
409	73	2235	02	800	016	Introduction of Disaster Risk Management Programme in different Districts & KMC	26,45,000

SL No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
410	73	2245	01	800	004	Transport of goods moved on relief account [Under Response and Relief (Out of 40% of SDRMF)]	1,41,000
411	73	2245	01	800	005	Remuneration to Test Relief and Dry Dole Dealers [Under Preparedness and Capacity Building (Out of 10% of SDRMF)]	40,00,00,000
412	73	2245	80	800	005	Supply of Tarpaulins etc. [Under Response and Relief (Out of 40% of SDRMF)]	79,90,00,000
413	73	2245	80	800	006	Relief to fire victims [Under Response and Relief (Out of 40% of SDRMF)]	94,000
414	73	2245	01	800	007	Expenditure in connection with relief to fire victims [Under Response and Relief (Out of 40% of SDRMF)]	94,000
415	73	2245	80	800	007	Emergent repairs to petty installations [Under Response and Relief (Out of 40% of SDRMF)]	47,000
416	73	2245	80	800	008	Rescue of marooned people affected by flood, cyclone, tornado etc. and set-up of Relief Camps / Centres including Relief Contingency [Under Response and Relief (Out of 40% of SDRMF)]	23,03,00,000
417	73	2245	80	800	011	Other items and for Other Departments [Under Response and Relief (Out of 40% of SDRMF)]	47,000
418	73	2245	80	800	017	Assistance to WBSEB for restoration of power supply in the areas affected by flood, cyclone, etc. [Under Recovery & Restoration (Out of 30% of SDRMF)]	2,000
419	73	2245	80	800	018	Repairs of Educational Institutions and repairs/ replacement of furniture of those institutions affected by natural calamities [Under Recovery & Restoration (Out of 30% of SDRMF)] to Education Deptt.	2,20,000
420	73	2245	80	800	019	Assistance for Transportation of Relief provider [Under Response and Relief (Out of 40% of SDRMF) to Department of Transport]	1,41,000
421	74	2235	60	800	001	Maintenance of Homes and Buildings	2,50,000
422	74	2235	02	800	010	Awareness Generating Programmes against Social Evils	4,41,00,000
423	74	2235	02	800	018	Establishment of West Bengal Transgender Board	69,02,000
424	74	4235	60	800	003	Special Repair & Renovation of Govt. Homes & Buildings	42,00,00,000

SL No.	Grant No.	Major head	Sub-Major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
425	75	2852	80	800	001	State Govt. Grants to WBIIDC for development in Infrastructure Facilities in the "No Industry District"	1,000
426	75	2852	80	800	002	State Govt.Grants for Industrial Promotional Activities	31,65,75,000
427	75	2852	80	800	003	State Govt. Grant for Promotion of Industrial Infrastructure including Land Bank and Database Management	11,000
428	75	2852	80	800	006	Maintenance of Office Premises of Commerce and Industries Department at 4, Abanindranath Tagore Sarani (Camac Street), Kolkata	5,00,00,000
429	75	2852	80	800	008	Scheme for Modernisation and Computetrisation of the Department	13,43,60,000
430	75	2852	80	800	009	New incentive scheme for encouraging the setting up of new industrial units	84,00,00,000
431	75	2852	80	800	013	Schemes for Critical Infrastructural Support in Natural Gas/CBM Sector	1,000
432	75	2852	80	800	016	Extension of e-Governance to Directorate, Corporations and Other Offices including hardware/ software and Training personnel	1,000
433	75	2852	80	800	020	Incentive to Industrial Units in lieu of Power Tariff Concession	84,00,00,000
434	75	2852	80	800	023	Grants to WBIDC for development of infrastructure for industrial growth	1,000
435	75	2852	80	800	037	Maintenance of Office Premises of Commerce & Industries Department at 4, Camac Street, Kolkata-16	20,29,000
436	75	4885	60	800	007	Setting up of different industrial parks	8,19,14,66,000
437	75	6885	60	800	006	Loans to West Bengal Industrial Development Corporation Ltd [CI]	1,05,00,000
438	78	2810	60	800	027	Setting up of Nodal Cell for NSRE	1,92,50,000
439	78	2810	60	800	043	Implementation of Waste to Energy Scheme	1,00,00,000
440	78	2810	60	800	045	Survey	3,50,00,000
441	79	2852	80	800	041	Darjeeling Ropeway Company	55,96,000
442	79	2852	80	800	043	State Share of the DFID Assisted Restructuring of Public Sector Enterprises in West Bengal	45,13,000
443	79	6858	02	800	022	National Iron and Steel Co. Ltd.	10,00,000
444	79	6858	02	800	023	Neo Pipe & Tube Co. Ltd.	20,00,000
						<b>Total</b>	<b>10,944,73,38,000</b>

**Annexure – 6**

*(Reference to paragraph no. 5.17)*

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

<b>Sl. No.</b>	<b>B.P. No.</b>	<b>Grant No.</b>	<b>Page No.</b>	<b>Classification existing in the Budget Publications</b>	<b>Modified classification to be adopted as per List of Major and Minor heads of Accounts</b>
1	18	34	170	2014--00-800--017-Computerization in the Court Buildings under the Scheme relating to Development of Infrastructural Facilities for the Judiciary	<b>2014--00-118-Computerisation of District and Subordinate Courts.</b>
2	13	15	171	2202-01-800-003-Provision for incentive to the Development of Elementary Education	<b>2202-01-102-Assistance to Non-Government Primary Schools Administrative Expenditure</b>
3	13	15	171	2202-01-800-004-Establishment of a Board for Primary Education	
4	13	15	170	2202-01-800-009-State Board of Primary Education	
5	13	15	171	2202-01-800-024-Development of District Primary School Council.	
6	13	15	170	2202-01-800-044-District Primary Schools Council / Board	
7	13	15	199	2202 -80--800-028-Publication of Annual Report, Journal etc.	<b>2202-80-001- ‘16-Publication’</b>
8	15	23	216	2406-01-800-0-04-Publicity cum - Extension	<b>2406-01-001-26-Publicity</b>
9	15	23	229	2406-02-800-002-Rewards for Control of Wild Animals	<b>2406-02-110-Wild Life Preservation</b>
10	14	18	133	2070-00-800- 014-State lotteries.	<b>2075-00-103-State Lotteries</b>
11	16	24	106	2210-06-800-002-Improvement of Urban Health service	<b>2210-01-200-Other Health Schemes.</b>
12	16	24	106	2210-06-800-003-National Programme for Prevention & Control of Cancer, Diabetes, Cardiovascular Disease & Stroke	<b>2210-06-101-Prevention and Control of diseases</b>
13	16	24	107	2210-06-800- 006-Swasthya Sathi	<b>2235-60-110-Other Insurance Schemes</b>
14	16	24	183	4210- 01--800--021-Mental Hospitals	<b>4210-01-110-Hospital and Dispensaries</b>
15	16	24	183	4210- 01-800-038-Improvement of Homoeopathic Institution	<b>4210-03-102-Homeopathy</b>
16	16	24	183	4210- 01-800--039-Improvement of Ayurvedic Institution	<b>4210-03-101 -Ayurveda</b>
17	16	24	183	4210- 01- 800- 002-Setting Up of Second Campus of CNCI at New Town, Rajarhat.	<b>4210-01-110-Hospital and Dispensaries</b>

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
18	16	24	190	4210-06-800-001-Improvement of Health Transport Organisations	<b>4210-04-200-Other Programme</b> (Sub-major head '06' does not exist in LMMHA)
19	17	25	47	3054-05-800-001-State Roads of Inter-State Economic Importance under PW(Roads) Department	<b>3054-05-337 –Road Works</b>
20	17	25	21	2059-80-800-002-Research and in-service training	<b>2059- 80- 003-Training</b>
21	17	25	46	3054-04-800-001-Other Expenditure under P W Department-Maintenance	<b>3054-05-105-Maintenance and Repairs</b>
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	125	4216-02-800-001-Land Acquisition and Development Scheme	<b>4216-02-050-Land</b>
29	17	28	126	4216-02-800-004-Purchase of Machineries and Equipment etc.	<b>4216-80-052-Machinery and Equipment</b>
30	19	38	116	4235-02- 800- 004-Setting up of new Educational Institutions for Minorities	<b>4225-04-277 -Education</b>
31	19	38	120	4250- 00-800-001 -Scheme for construction of hostels for Minority Students in the districts-	<b>4225-04-277- Education</b>
32	19	38	120	4250- 00-800—002-Construction of 2nd Haj House	<b>4225-04-051-Construction</b>
33	19	38	120	4250- 00-800- 004-Construction of Minority Bhavan	<b>4225-04-051-Construction</b>

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	19	38	120	4250-00-800- 006-Construction of Office Building of WBMDFC	<b>4225-04-102-Economic Development</b>
35	20	45	114	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 ' <b>2215-01-001-Direction and Administration.</b> '
36	21	52	16	3452- 01-800-003-Expansion/ Improvement of Tourist Lodges-27- Minor works /Maintenance	<b>3452-01-101-Tourist Centre</b> (See note (2) below Major head 3452 in LMMHA)
37	21	52	15	3452- 01- -800-087-Maintenance of Tourist Lodges, Motel Centres, Etc	<b>3452-01-102-Tourist Accommodation</b>
38	21	52	16	3452-01-800-005-Provision of developed sites, construction of ancillary works, furniture and furnishings, equipment, commissioning and operation of tourist lodges etc.	<b>3452-01-102-Tourist Accommodation</b>
39	21	52	29	5452-01--800- 002- Creation of new attraction for tourism and development of new projects	<b>5452-01-101 –Tourist Centre-001- Creation of new attraction for tourism and development of new projects</b>
40	21	52	29	5452-01-800-001- Infrastructure facilities for promotion of Tourism (RIDF)	<b>5452-01-101- Tourist Centre/ 102- Tourist Accommodation / 103-Tourist Transport</b> (Based on the component of the scheme either of these minor heads will be applicable.)
41	21	53	89	5055- 00-800-009-Re-organiasation and strengthening of pool car infrastructure / 012 -Pollution Control of Motor Vehicles and	<b>5055-00-103-Workshop Facilities</b>
42	21	53	88-89	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- <del>Creation of Transport</del>	<b>5055-00-05- Land and Buildings</b>
43	21	55	138	2702- 80- 800—005- Distribution of Pump sets and Other Low Lift Pumping Devices	<b>2702-80-052 – Machinery and Equipment</b>

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
43	21	55	138	2702- 80-800—019 - Maintenance of Office Building & Inspection Bungalows	<b>2702-80-001- Direction and Administration</b>
44	21	55	170	4702- 00-800-010-Survey and Investigation of ground water and Surface water Resources	<b>4702-00-101 –Surface Water / 102-Ground Water</b>
45	12	7	126	2225-80-800-005-Provision for Revision of Pay Scales of employees of Cooperatives under S.C.& T.W. [SC]	<b>2225-80-195 - Assistance to Co-operatives</b>
46	12	7	129	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]	<b>2225-01-277-Education</b>
47	12	7	129	2225- 80-800-011-Education- Additional financial assistance to Post-Matric hostellers [SC]	
48	12	7	130	2225- 80-800 -014-Education- Additional benefit for Post-Matric Hostellers reading in Classes XI & XII [SC]	
49	12	7	130	2225- 80-800- 015-Education- Additional Fin. benefits to meritorious S.C. and S.T. Girl	
50	12	7	130	2225-80-800-032- Setting up of Mangar Development Board for the Mangar people of West Bengal [SC]	<b>2225-01-102-Economic development</b>
51	12	7	130	2225-80-800-034-Setting up of West Bengal Khambu Rai Development Board [SC]	<b>2225-01-102-Economic development</b>
52	12	7	131	2225-80-800-043 -The West Bengal Rajbanshi Development and Cultural Board [SC]	
53	12	7	131	2225-80-800-044- The Terai, Dooars, Siliguri Development and Cultural Board (Gorkha	
54	12	7	132	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	<b>2225-80-195 - Assistance to Co-operatives</b>

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
56	12	65	183	2225- 80- 800- 023-Participation in Meals, Seminars & Exhibitions	<b>2225-02-102-Economic development</b>
57	12	65	183	2225- 80- 800-029- Additional Financial benefit to meritorious ST students.	<b>2225-02-277-Education</b>
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	128	4408-02-800- 002-Construction/Re-construction/Renovation of Food Storage Godowns and allied works under RIDF	<b>4408-02-101-Rural Godown programme</b>
61	12	06	4	2235-60-800-004- Pension to the Employees of West Bengal Veterinary Council	<b>2235-60-102- Pensions under Social Security Schemes</b>
62	12	06	46	2403-00-800-012- Assistance to West Bengal University of Animal and Fishery Sciences	<b>2415-03-277-Education</b>
63	12	06	98	4403-00-800-001-Assistance to West Bengal University of Animal and Fishery Sciences	<b>4415-03-277-Education 4415-05-277-Education</b>

**Annexure – 7**

*(Reference to paragraph no. 5.17)*

**Receipt classified under Minor Head ‘800-Other Receipt’ in the Budget 2022-23**

Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head Description	Budget Provision (Rs)
1	0006	00	800	001	Collections	42,00,000
2	0006	00	800	002	Deduct Refunds	-25,00,00,000
3	0029	00	800	001	Receipts in connection with Survey and Settlement operations	24,00,000
4	0029	00	800	002	Recoveries on account of Land acquisition Establishment	5,000
5	0029	00	800	003	Recoveries on account of Partition Establishment	4,000
6	0029	00	800	005	Record Room Receipt	58,01,000
7	0029	00	800	006	Miscellaneous receipts not connected with Government Estates	9,67,38,000
8	0029	00	800	007	Leave Salary Contributions of officers lent to foreign services	2,000
9	0029	00	800	008	Recoveries from Zilla Parishads on account of proportionate Cost of Cess Tauzi Establishment	2,000
10	0029	00	800	009	Fixed Cost of Cess Deputy Collector Pay	5,000
11	0029	00	800	012	Recoveries from the Government of India on account of Demarcation of Boundary between West Bengal and Bangladesh	5,000
12	0029	00	800	025	Recoveries on account of land acquisition Establishment	4,000
13	0029	00	800	026	Receipts from Government of India for Construction/Repairing works of boundary pillars in West Bengal	1,000
14	0029	00	800	027	Other Receipts	8,08,40,000
15	0029	00	800	028	Fees for Mutation/Conversion	66,98,80,000
16	0029	00	800	029	Fees for Certified Copy of ROR/Plot Information/Plot Map	12,40,00,000
17	0030	01	800	001	Other Items	49,000
18	0030	02	800	001	Other Items	1,04,10,000
19	0030	03	800	001	Fees for copies of Registered Documents	9,60,00,000
20	0030	02	800	002	Other Items	2,000
21	0030	03	800	002	Receipts realised from Works	1,23,000
22	0030	03	800	003	Other Items	2,10,000
23	0030	03	800	004	Financial Assistance under National e-Governance Plan (NeGP)	20,000
24	0030	03	800	005	Other Items	32,000
25	0039	00	800	001	Private bodies, Individuals etc.	12,88,000
26	0040	00	800	001	Other Items	10,000

Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head Description	Budget Provision (Rs)
27	0041	00	800	001	Receipts from issue of Laminated Card-type Driving Licence	14,000
28	0041	00	800	002	Receipts from Motor Vehicles Border Check Post	1,25,25,000
29	0041	00	800	003	Receipts from Motor Vehicles Border Check Post	2,30,00,000
30	0043	00	800	001	Other Receipts on Taxes and Duties on Electricity	4,18,00,00,000
31	0045	00	800	001	Collections on other Items	10,000
32	0049	04	800	001	Loans Under Low Income Group Housing Scheme	26,03,000
33	0049	04	800	002	Loans Under Middle Income Group Housing Scheme	1,09,000
34	0049	04	800	008	Loans Under Subsidised Housing Scheme for Plantation Workers	2,000
35	0049	04	800	009	Loans Under Rural Housing Scheme	17,000
36	0049	04	800	015	Loans for Revival of Closed and Sick Industrial Units	3,80,000
37	0049	04	800	016	Loans for Small Scale Industries	19,000
38	0049	04	800	017	House Building Advances	6,00,83,000
39	0049	04	800	018	Advance for Purchase of Motor Conveyances	36,18,000
40	0049	04	800	019	Advance for Purchase of Other Conveyances	33,23,000
41	0049	04	800	020	Advance for Purchase of Computer	16,95,000
42	0049	04	800	021	Other Advances	32,87,000
43	0049	04	800	024	Other Items	1,87,000
44	0049	04	800	026	Premium on Loan on West Bengal Govt. Stock	1,63,87,91,000
45	0049	04	800	057	Interest on Loans to Marriage & Illness	67,000
46	0049	04	800	063	Interest of Consolidated Sinking Fund	50,00,00,00,000
47	0051	00	800	001	Miscellaneous Receipts	1,75,000
48	0051	00	800	002	West Bengaal Staff Selection Commission Examination Fees	2,000
49	0055	00	800	001	Receipts on Account of Cost of Anti-Hijacking Measures	85,01,000
50	0055	00	800	002	Receipts due to Over Payment	1,06,000
51	0055	00	800	005	Miscellaneous Receipt	10,85,89,000
52	0055	00	800	006	Receipts from Sales of Food Staff Supplied to Police Force and N V F Personal at Concessional Rate	46,000
53	0055	00	800	007	Miscellaneous Receipt	4,04,70,000
54	0055	00	800	008	Other Refunds	5,000
55	0056	00	800	001	Miscellaneous Receipts	15,32,000
56	0056	00	800	003	Miscellaneous Receipts	26,77,000
57	0058	00	800	001	Miscellaneous Receipts	8,65,000

Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head Description	Budget Provision (Rs)
58	0058	00	800	002	Other Items	2,34,000
59	0059	01	800	001	Collection from sale of Dead Stock, Waste Paper and Other Item, the Cost of Which was met from Office Expenses	5,78,61,000
60	0059	01	800	002	Collection from Leave Salary Contributions	9,08,000
61	0059	01	800	003	Miscellaneous Receipt	9,15,40,000
62	0059	01	800	005	Other Items	7,86,000
63	0059	01	800	007	Collection from Application Fees/ Renewal Fees/ Duplicate Copy Fees for enlistment	7,63,000
64	0070	01	800	001	Sale Proceeds of Unclaimed Escheated Property	1,14,40,000
65	0070	02	800	001	Elections -Other Election Charges- Recoveries from the Union Government	1,78,000
66	0070	60	800	001	Administration of the Societies Registration Act	6,16,000
67	0070	02	800	002	Compensation due to loss of Election materials	2,000
68	0070	60	800	002	Registration of Non-trading companies	26,000
69	0070	02	800	003	Other Items (Lending charge of EVM)	2,000
70	0070	60	800	003	Leave salary Contribution of Officers Lent foreign Services	21,33,000
71	0070	02	800	004	Recoveries of Defacement Charges	1,16,000
72	0070	60	800	004	Recoveries of over Payment	37,000
73	0070	01	800	005	Other Items	35,000
74	0070	60	800	005	Registration of Death, Births etc.	10,23,000
75	0070	01	800	006	Compensation & net working of city court in Kolkata	32,000
76	0070	60	800	006	Recoveries in respect of W B N V F	2,57,000
77	0070	01	800	007	Fast Track Court.	5,000
78	0070	01	800	008	Licence Fees of Law Clerk	4,23,000
79	0070	60	800	008	Receipts on Account of Census	6,000
80	0070	01	800	009	Admission Fees for Enrolment of Law Clerks	1,000
81	0070	60	800	009	Receipt on Account of Other than Census	40,30,000
82	0070	01	800	011	e-Court project	1,87,01,000
83	0070	60	800	012	Receipts from the Data Processing Centre	1,93,000
84	0070	60	800	013	Receipts on Sale of Tender Document	5,77,37,000
85	0070	60	800	014	Reimbursement on account of expenditure for facilities	11,000
86	0070	60	800	015	Disposal of un-serviceable utility goods of WBNVF-Sale Proceeds.	36,000

Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head Description	Budget Provision (Rs)
87	0070	60	800	016	Other Items	87,75,000
88	0070	60	800	017	Receipts on a/c of other than census	49,000
89	0070	60	800	021	Collection of Fees from Information Seeker for the Purpose of Servicing Information	40,10,000
90	0070	60	800	022	Fees under the Private Security Agencies (Regulation) Act	57,84,000
91	0070	60	800	023	Receipts/Collection of Payment for using of Govt. Vehicle	8,90,000
92	0070	60	800	026	Fines/penalties under West Bengal Right to Public Service Act,2013	9,83,000
93	0071	01	800	001	Recoveries of Over Payments	63,35,000
94	0071	01	800	002	Other Items	43,60,000
95	0075	00	800	001	Sale of old Store and Materials	9,12,58,000
96	0075	00	800	003	Receipt on account of write off of the outstanding balance of West Bengal State Development Loan	43,70,000
97	0075	00	800	005	Other Items	21,89,000
98	0202	03	800	001	Receipts from Sports and Games	87,26,000
99	0202	04	800	001	Miscellaneous due to Art and Culture	1,64,000
100	0202	03	800	002	Receipts from Youth Welfare Activities in respect of N.C.C.	1,64,36,000
101	0202	04	800	002	Other Receipts	6,88,000
102	0202	01	800	003	Other Collections from General Education	70,02,000
103	0202	01	800	004	Other Miscellaneous Receipts	57,99,000
104	0202	02	800	004	Miscellaneous Receipt	13,00,000
105	0202	02	800	005	Other Items	2,78,000
106	0210	01	800	001	Collection from Miscellaneous Service Fees	23,54,86,000
107	0210	04	800	001	Recoveries of over payments	2,93,000
108	0210	80	800	001	Receipts on account of Sale, etc. of Bio-Medical Waste in the Hospitals, etc. under State Health System Development Programme.	3,50,000
109	0210	04	800	002	Receipts from Other Items	2,64,11,000
110	0210	01	800	003	Sale of Blood, Medicines , etc. to Institutions Other than in-patients	55,28,000
111	0210	01	800	004	Recoveries of over payments	8,19,000
112	0210	01	800	005	Recopvery on account of Reservation of beds in K.S.Roy T.B.Hospital , Jadavpur	7,42,000
113	0210	01	800	006	Collection from other sources	38,89,000
114	0210	01	800	007	Fees for medical examination on pension commutation.	1,000
115	0210	01	800	013	Other Items	12,82,000
116	0210	01	800	015	Collection from Other Sources	57,39,000

Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head Description	Budget Provision (Rs)
117	0210	01	800	016	Sale of dead stock waste paper and other items, the cost of which was met from office expenses.	40,000
118	0211	00	800	002	Collection from Other Items	12,000
119	0215	01	800	001	Collection from other items	11,29,81,000
120	0215	02	800	001	Collection from Other Items	4,000
121	0215	01	800	002	Extension of AUWSP to small town.	23,10,000
122	0215	01	800	004	Packaged Drinking Water (Prandhara)	1,12,000
123	0216	02	800	001	Government Requisitioned Buildings Rent	29,68,000
124	0216	80	800	001	Rural Housing	6,03,000
125	0216	02	800	002	Collection from Other Items	34,81,000
126	0216	80	800	002	Receipts as realised from the allottees and tranferees under Purba Putiery Development Schemes	1,000
127	0216	80	800	003	Receipts as realised from the allottees and tranferees under Sodepur Development Scheme	4,26,000
128	0216	02	800	007	Receipts under the West Bengal Building (Regulation of Promotion of Construction and Transfer by Promoters) Act 1993	23,09,000
129	0216	02	800	008	Receipts under the West Bengal Apartment Ownership Act, 1972	10,76,000
130	0216	02	800	012	Collection of Penalties under West Bengal Housing Industry Regulation Act	28,84,000
131	0217	02	800	001	Receipts from Urban Development Authorities etc.	4,000
132	0217	60	800	001	Collection from Other Item	31,67,36,000
133	0217	03	800	002	Collection from Government Buildings	97,24,000
134	0217	60	800	002	Receipts on account of rent and service charge of I.L.G.S. Building	39,000
135	0220	01	800	001	Collection from Miscellaneous Items	32,54,000
136	0220	60	800	001	Collection from Other Items	21,38,000
137	0220	60	800	002	Collection of Rental Charges from various Auditoria/Halls	10,13,000
138	0230	00	800	001	Collection from working Girls Hostel in Calcutta	1,000
139	0230	00	800	009	Fees for Registration of Shops and Establishments	13,73,000
140	0230	00	800	014	Other Items	14,000
141	0230	00	800	015	Receipts in connection with National Employment Service Organisation	1,000
142	0235	01	800	001	Civil Supplies	67,000
143	0235	60	800	001	Other items	33,000

Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head Description	Budget Provision (Rs)
144	0235	01	800	002	Receipts from the Government of India on account of expenditure for District Soldiers and Airmens Boards (Zilla Sainik Board)	1,48,32,000
145	0235	01	800	004	Receipts from N.C.D.C. for Co-operative Schemes	21,000
146	0235	01	800	007	Receipts from E.E.C.for Establishment of Flood and Cyclone	5,000
147	0235	01	800	016	Receipts on account of supply of goods.	17,000
148	0235	01	800	018	Receipts on account of Vagrancy	51,000
149	0250	00	800	003	Receipts from Other Items	11,000
150	0401	00	800	001	Collection of payments for service rendered	59,000
151	0401	00	800	002	Receipts from National Oil-Seed and Vegetable Oil Development Board (NOVODB)	14,000
152	0401	00	800	003	Recoveries of over payments	6,000
153	0401	00	800	004	Receipts from other items	66,79,000
154	0401	00	800	005	Receipts from National Oil-Seed and Vegetable Oil-Development Board (NOVODVB)	4,000
155	0403	00	800	003	Other items.	36,08,000
156	0405	00	800	004	Other items.	11,73,000
157	0405	00	800	006	Receipts from sale of Forms, Documents, Maps etc. and Consultancy Charges	4,30,000
158	0406	01	800	002	Northern Circle-Firewood and Charcoal	7,000
159	0406	01	800	007	Western Circle - Timber	4,16,34,000
160	0406	01	800	008	Western Circle - Firewood and Charcoal	28,25,000
161	0406	01	800	009	Western Circle - Bamboos	25,000
162	0406	01	800	010	Western Circle- Grazing and fodder grass	3,000
163	0406	01	800	011	Western Circle - Other minor produce	2,79,000
164	0406	01	800	021	Western Circle - Other Receipts	4,28,65,000
165	0406	01	800	037	One Time Processing Fee	21,00,000
166	0408	00	800	002	Other Items	4,85,97,000
167	0408	00	800	004	Recoveries of cost of Ration Card from above poverty level beneficiaries	15,000
168	0415	00	800	001	Grants for Agriculture research and Education	76,000
169	0425	00	800	002	Leave Salary Contribution	9,74,000
170	0425	00	800	004	Subsidy from National co-operative development Corporation for co-operative development schemes	22,000
171	0425	00	800	007	Other Items	19,62,000

Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head Description	Budget Provision (Rs)
172	0435	00	800	001	Receipts for other Agricultural programmes	13,51,000
173	0506	00	800	001	Receipts from other Items	34,000
174	0515	00	800	002	Fees, Fines and forfeitures in connection with Panchayat Election	3,52,000
175	0515	00	800	003	Misc. Receipts in connection with Panchayat Election	2,000
176	0515	00	800	004	Assistance from the UNICEF/other organisations for creation of sanitation facilities in rural areas	1,000
177	0515	00	800	009	Other Items	64,000
178	0700	80	800	001	Other Receipts : Rent of Buildings, Furniture, etc.	1,000
179	0701	80	800	001	Other Receipts-Rent of Buildings ,Furniture, etc .	31,51,000
180	0701	80	800	003	Other Items	65,60,000
181	0702	01	800	001	Minor Irrigation	95,83,000
182	0702	02	800	001	Recoveries on Other Receipts	61,000
183	0702	80	800	001	Receipts from the Dutch Government on account of Technical Aid for Agriculture Development of North Bengal	2,000
184	0702	80	800	002	Other Items	77,30,000
185	0801	02	800	002	Other Receipts	2,000
186	0810	00	800	001	Other Receipts	1,000
187	0851	00	800	003	Other items	42,000
188	0852	06	800	003	Other items	2,000
189	0852	06	800	004	Receipts from Industrial Operation	7,000
190	0853	00	800	002	Other Items	23,21,000
191	0875	60	800	001	Miscellaneous Collections	1,000
192	1053	00	800	001	Collection from other Items	45,000
193	1054	00	800	001	Recoveries of Expenditure	1,99,000
194	1054	00	800	002	Collection from Other Items	23,16,81,000
195	1054	00	800	003	Leave salary contribution	2,000
196	1054	00	800	004	Agency Charges on National Highways Works received from Government of India	21,71,76,000
197	1054	00	800	005	Railway's share for ROB	35,000
198	1452	00	800	004	Maintenance of tourist facilities	1,000
199	1452	00	800	006	Collection from Other Items	2,06,31,000
200	1456	00	800	001	Civil Supplies	11,87,76,000
201	1456	00	800	002	Receipts under Consumer Protection Act, 1986	45,000
202	1456	00	800	003	Strengthening of Consumer Disputes Redressal Commission	1,01,000
203	1456	00	800	006	Receipts for Awareness Programme under Consumer Club.	10,000

Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head Description	Budget Provision (Rs)
204	1456	00	800	007	Receipts towards Consumer Welfare Fund-Other Receipts	1,17,000
205	1475	00	800	002	Other Items	33,47,000
206	1475	00	800	004	Receipts as Processing Fee of CRZ Clearance	1,33,000
					<b>Total</b>	<b>5,888,92,62,000</b>

**Annexure – 8**

*(Reference to paragraph no. 5.17 )*

**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	24	0029-00-800-001-Receipts in connection with Survey and Settlement operations	<b>0029-00-106-Receipts on account of Survey and settlement operations-</b>
2	04	33	0030-03-800-001-Fees for copies of Registered Documents	<b>0030-03-104-Fees for registering documents</b>
3	04	60	0043-00-800-001- Other Receipts on Taxes and Duties on Electricity	<b>0043-00-101-Taxes on consumption and sale of Electricity</b>
4	04	167	0216-80-800-001-Rural Housing	<b>0216-03-Rural Housing</b> -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	127	0202-01-800-001-Collection from Special Education	<b>0202-01-600-General</b> (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	128	0202-01-800-003-Other Collections from General Education	
7	04	128	0202-01-800-004-Other Miscellaneous Receipts	
8	04	128	0202-01-800-006-Assistance from the Govt of India in connection with the Environmental Education in school under EMCBTA Project-	
9	04	132	0202-03-800-001-Receipts from Sports and Games	<b>0202-03-101-Physical Education-Sports and Youth Welfare</b>
10	04	133	0202-03-800-002-Receipts from Youth Welfare Activities in respect of N.C.C.	<b>0202-03-101-Physical Education-Sports and Youth Welfare</b>
11	04	174	0220-01-800-002-Collection from Cinematographic Rule	<b>0202-Education, Sports, Art and Culture-04-Art and Culture-103-Receipts from Cinematograph Films Rules</b>
12	04	223	0406-01-800-002-Northern Circle-Firewood and Charcoal	0406-01-101-Sale of timber and other forest produce or <b>102-Receipts from social and farm forestry</b> (Based in the source of forest produce)
13	04	199	0406-01-800-007-Western Circle-Timber	
14	04	224	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	224	0406-01-800-009- Western Circle-Bamboos	<b>0406-01-101-Sale of timber and other forest produce or 102-Receipts from social and farm forestries</b> (Based in the source of forest produce)
16	04	224	0406-01-800-010- Western Circle-Grazing and fodder grass	
17	04	224	0406-01-800-011-Western Circle-Other minor producer	
18	04	298	1475-00-800-001-Receipts from the Government of India in connection with Census	<b>1475-00-107- Receipt from Central Govt. on account of Census</b>
19	04	299	1475-00-800-004-Grants for Legal Metrology under Govt. of West Bengal	<b>1475-00-202-Meteorology</b>
20	04	54	0041-00-800-001-Receipts from issue of Laminated Card-type Driving Licence 0041-00-800-002 & 003-Receipts from Motor Vehicles Border Check Post	<b>1475-00-101-Receipts under the Indian Motor Vehicles Act</b>
21	04	74, 76	0049-04-800-017-House Building advance 018-Advance for Purchase of Motor Conveyances 019-Advance for Purchase of Motor Conveyances 020-Advance for Purchase of Computer 062-House Building Advances to AIS Officers	<b>0049-04-118-Interest on Loans to Government Servants</b>

**Annexure – 9**

*(Reference to paragraph no. 5.20)*

**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	4	-	0055	00	105	006	Kolkata Police Band Fund	5,62,000
2	4	-	0215	01	800	004	Packaged Drinking Water (Prandhara)	1,12,000
3	4	--	0070	60	800	030	Fees and Other Collection of West Bengal Police Recruitment Board	0
4	4		0070	60	800	028	Notary fees	0
5	4		0070	60	800	031	Penalty amount collected from bank for delay return of failed payment transactions	0
6	4		0216	02	800	013	West Bengal Real Estate Regulatory Authority(WBRERA)	0
7	4		1601	06	101	100	Ayushman Bharat under NRHM	68,50,00,000
8	4		1601	06	101	101	Implementation of Schemes under RCH Flexible pool under NRHM	150,00,00,000
9	4		1601	06	101	102	Infrastructure Maintenance under NRHM	1186,00,00,000
10	4		1601	06	101	103	ASHA Benefit Packages under NRHM	74,50,00,000
11	4		1601	06	101	104	PROJECT TIGER	22,70,00,000
12	4		1601	06	101	105	PROJECT ELEPHANT	22,20,00,000
13	4		1601	06	101	115	Skill Acquisition and Knowledge Awareness for Livelihood Promotion	1,50,00,000
14	4		1601	06	101	116	Strengthening of Infrastructure for Institutional Training	1,70,00,000
15	4		1601	06	101	117	Development of Skills	1,30,00,000
16	4		1601	06	101	118	Rainfed Area Development and Climate Change	4,60,00,000
17	4		1601	06	101	119	National Project on Soil Health and Fertility	3,00,00,000
18	4		1601	06	101	120	Paramparagat Krishi Vikas Yojana	3,00,00,000
19	4		1601	06	101	121	Post-Matric Scholarship for SC Students (Umbrella Scheme for Development of Schedule Castes)	90,00,00,000
20	4		1601	06	101	122	Pre-Matric Scholarship for SC Students (Umbrella Scheme for Development of Schedule Castes)	110,00,00,000
21	4		1601	06	101	123	Post Matric Scholarship for OBSs, EBCs and DBTs-PM YASAVI (Umbrella Programme for Development of Other Vulnerable Groups)	70,00,00,000

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
22	4		1601	06	101	124	Pre Matric Scholarship for OBSs, EBCs and DBTs-PM YASAVI (Umbrella Programme for Development of Other Vulnerable Groups)	32,00,00,000
23	4		1601	06	101	125	Boys and Girls Hostel for OBCs (Umbrella Programme for Development of Other Vulnerable Groups)	2,50,00,000
24	4		1601	06	101	126	Flexible Pool for Non-Communicable Diseases under NRHM	110,50,00,000
25	4		1601	06	101	127	Flexible Pool for Communicable Diseases under NRHM	112,50,00,000
26	4		1601	06	101	128	Flexible Pool for Other Health System for activities under NRHM	730,00,00,000
27	4		1601	06	101	129	Flexible Pool under NUHM	65,50,00,000
28	4		1601	06	101	130	Ayushman Bharat under NUHM	15,50,00,000
29	4		1601	06	101	131	Forest Fire Prevention and Management Scheme	1,20,00,000
30	4		1601	06	101	132	Post-Matric Scholarship Tribal (Umbrella Programme for Development of Scheduled Tribes)	29,40,00,000
31	4		1601	06	101	133	Pre-Matric Scholarship Tribal (Umbrella Programme for Development of Scheduled Tribes)	15,00,00,000
32	4		1601	06	101	134	Development of Particularly Vulnerable Tribal Groups (Umbrella Programme for Development of Scheduled Tribes)	3,20,00,000
33	4		1601	06	101	135	Minimum Support Price for Minor Forest Produce (Umbrella Programme for Development of Scheduled Tribes)	2,15,00,000
34	4		1601	06	101	136	Rashtriya Gram Swaraj Abhiyan (RGSA)	34,00,00,000
35	4		1601	06	101	137	Covid-19 Vaccination for Health Care Workers & Front line workers	0
36	4		1601	06	101	138	Covid19 Emergency Response & Health System Preparedness package under Other Health System	0
37	4		1601	06	101	139	Livestock Census and Integrated Sample Survey (Rashtriya Pashudhan Vikas	2,20,00,000

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
							Yojana)	
38	4		1601	06	101	140	National Livestock Mission (Rashtriya Pashudhan Vikas Yojana)	2,20,00,000
39	4		1601	06	101	141	Pradhan Mantri Anusuchit Jaati Abhyuday Yojana (PM AJAY)	227,00,00,000
40	4		1601	06	101	142	State Drug Regulatory System	0
41	4		1601	08	113	015	Mission Mode Project on e-Panchayats (Social Audit)	5,50,00,000
42	4		1601	08	113	016	National AIDS and STD Control Programme	0
43	4		1601	08	113	017	Land Records Modernization Programme	0
44	4		1601	08	113	018	National Handloom Development Programme	0
45	4		1601	08	113	019	Deen Dayal Upadhyaya Gram Jyoti Yojna	0
46	4		1601	08	113	020	Rashtriya Gram Swaraj Abhiyan (RGSA)	0
47	4		1601	08	113	021	Integrated Scheme for Development of Silk Industry through Central Silk Board	0
48	4		1601	08	113	022	Implementation of ePrisons Project	0
49	4		1601	08	113	023	Skills Strengthening for Industrial Value Enhancement (STRIVE)	15,00,00,000
50	4		1601	08	113	024	Reimbursement of Govt Of India's Share of Election related expenditure incurred by the State/UT Govt.	280,00,00,000
51	4		1601	08	113	025	Other Disaster Management Project	0
52	4		1601	08	113	026	Police Verification Process for Passport Related Services	0
53	4		1601	08	113	027	Assistance to State Agencies for intra-state movement of foodgrains and FPS dealers margin under NFSA	0
54	4		1601	08	113	028	Community Development through Polytechnics	0
55	4		1601	08	113	029	National Apprenticeship Promotion Scheme (NAPS)	0
56	4		1601	08	113	031	Grants for EAP	1,25,00,000
57	5	-	8121	00	129	003	Integrated Wildlife Management Plan	0
58	5	-	8121	00	129	004	Net Present Value of Forest Land	0
59	5	-	8121	00	129	005	Interest	0
60	5	-	8223	00	102	001	Sales of Securities	0
61	5	-	8225	02	102	001	Investment in Securities	0
62	5	-	8229	00	106	002	West Bengal Investment And	0

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
							Infrastructure Development Fund.(WBIIDF)	
63	5	-	8235	00	200	002	Consumer Welfare Fund in respect of West Bengal Good and Services Tax Rules,2018	5,00,000
64	5	-	8235	00	201	001	West Bengal Investment and Infrastructure Development Fund (WBIIDF)	0
65	5	-	8336	00	103	001	Compensatory Afforestation	0
66	5	-	8336	00	103	002	Catchment Area Treatment Plan	0
67	5	-	8336	00	103	003	Integrated Wildlife Management Plan	0
68	5	-	8336	00	103	005	Interest	0
69	5	-	8336	00	800	020	P.F.for the employees of local library Authorities under Siliguri Mahakuma Parisad	24,00,000
70	5	-	8336	00	800	023	Provident Fund Deposit for Transport Workers	0
71	5	-	8443	00	106	017	Director (Supply & Account), Refugee Relief & Rehabilitation Directorate	0
72	5	-	8443	00	116	004	West Bengal Building & Other Construction Workers Social Security Scheme	3,30,00,000
73	5	-	8443	00	116	005	West Bengal Transport Workers Social Security Scheme	3,20,00,000
74	5	-	8448	00	120	024	Miscellaneous Funds	0
75	5	-	8448	00	120	055	Prime Ministers Endowment Fund	0
76	5	-	8448	00	120	070	District Implementation Committee for National Project for Water Bodies	0
77	5	-	8448	00	120	107	West Bengal Allied Medical and Para Medical Council	0
78	5	-	8448	00	120	118	West Bengal State Rural Development Agency (WBSRDA)	17,00,000
79	5	-	8448	00	120	119	Midnapore -Kharagpur Development Authority	0
80	5	-	8449	00	120	016	WBECSE Ltd.	0
81	5	-	8449	00	120	018	West Bengal Society for Information & Culture(WBSIC)	0
82	5		8336	00	800	024	Provident Fund for Building & Other Construction Workers	0
83	11	5	2401	00	102	001	Financial Support to Krishak Bandhu	1400,24,00,000
84	11	5	2415	01	277	010	Medical Reimbursement for State Aided University Teachers & Officials	0

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
85	11	5	2415	01	277	010	Medical Reimbursement for State Aided University Teachers & Officials [AG]	0
86	12	6	2403	00	101	083	National Livestock Mission [NLM] [Central Share] (OCASPS) [AD]	0
87	12	6	2403	00	101	084	National Livestock Mission [NLM] [State Share] (OCASPS)	0
88	12	6	2403	00	789	057	Livestock Census & Integrated Sample Survey [Central Share] (OCASPS) [AD]	0
89	12	6	2403	00	789	058	Livestock Census & Integrated Sample Survey [State Share] (OCASPS) [AD]	0
90	12	6	2403	00	796	051	Livestock Census & Integrated Sample Survey [Central Share] (OCASPS) [AD]	0
91	12	6	2403	00	796	052	Livestock Census & Integrated Sample Survey [State Share] (OCASPS) [AD]	0
92	12	6	2403	00	800	035	Medical Reimbursement for State Aided University Teachers &	0
93	12	6	4401	00	001	003	Rastriya Krishi Vikash Yojana (RKVY) (Central Share) (RKVY)	5,00,00,000
94	12	6	4401	00	001	004	Rastriya Krishi Vikash Yojana (RKVY) (State Share) (RKVY)	90,85,000
95	12	6	4401	00	789	013	Rastriya Krishi Vikash Yojana (RKVY) (Central Share) (RKVY)	3,00,00,000
96	12	6	4401	00	789	014	Rastriya Krishi Vikash Yojana (RKVY) (State Share) (RKVY)	27,86,000
97	12	6	4401	00	796	013	Rastriya Krishi Vikash Yojana (RKVY) (Central Share) (RKVY)	2,00,00,000
98	12	6	4401	00	796	014	Rastriya Krishi Vikash Yojana (RKVY) (State Share) (RKVY)	8,49,000
99	12	7	2049	01	200	042	Loan for Implementation of State Development Schemes [SC]	0
100	12	7	2225	01	102	014	Taposili Bandhu-Old Age Pension Scheme to Scheduled Castes under Jai Bangla	1048,00,00,000
101	12	7	2225	01	277	033	Educational Empowerment - Post-Metric, Pre-Metric, Upgradation of Merit etc. (Central Share)	0
102	12	7	2225	01	277	034	Educational Empowerment - Post-Metric, Pre-Metric, Upgradation of Merit etc. (State Share)	0

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
103	12	7	2225	01	277	036	Special Central Assistance to SC Sub Scheme (State Share)	0
104	12	7	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)	95,00,000
105	12	7	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)	63,00,000
106	12	7	4225	03	277	005	Boys and Girls Hostel for OBCs (Central Share) (OCASPS)	2,50,00,000
107	12	7	4225	03	277	006	Boys and Girls Hostel for OBCs (State Share) (OCASPS)	1,60,00,000
108	12	7	6225	01	190	001	Loan for Implementation of State Development Schemes [SC]	0
109	12	65	2049	01	200	040	Loan for Implementation of State Development Schemes	0
110	12	65	2225	02	102	016	Jai Johar-Old Age Pension to Scheduled Tribes under Jai Bangla	331,00,00,000
111	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	8,40,00,000
112	12	65	4225	02	796	058	Roads, Bridges and Culverts	12,60,00,000
113	12	65	4225	02	796	062	New construction related to Government Hostel for Boys	0
114	12	65	4225	02	796	067	New construction related to Construction, Improvement and Maintenance of Ashram Hostel and Estt. of Ashram type School	0
115	12	65	4225	02	796	070	Infrastructure Development	134,65,00,000
116	12	65	6225	02	190	005	Loan for Implementation of State Development Schemes	0
117	13	10	3456	00	001	004	Directorate of Consumers Affairs. [CA]	1,50,000
118	13	11	2851	00	001	004	Directorate of M.& S.S.E. [CS]	5,00,000
119	13	11	2851	00	001	004	Directorate of M.& S.S.E. [CS]	0
120	13	11	4851	00	902	001	West Bengal Compensatory Entry Tax Fund (WBCETF)	0
121	13	11	6851	00	102	008	Loans to Pulver Ash Ltd	2,10,000
122	13	15	2202	01	800	047	Assistance for running Sishu Shiksha Kendra (SSK)	0

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
123	13	15	2202	02	113	003	Samagra Shiksha Abhiyan (Teachers Training & Adult Education) (Central Share)	3,71,38,000
124	13	15	2202	02	113	004	Samagra Shiksha Abhiyan (Teachers Training & Adult Education) (State Share)	1,87,23,000
125	13	15	2202	02	789	042	Samagra Shiksha Abhiyan (Teachers Training & Adult Education) (Central Share)	1,85,69,000
126	13	15	2202	02	789	043	Samagra Shiksha Abhiyan (Teachers Training & Adult Education) (State Share)	95,83,000
127	13	15	2202	02	796	040	Samagra Shiksha Abhiyan (Teachers Training & Adult Education) (Central Share)	61,57,000
128	13	15	2202	02	796	041	Samagra Shiksha Abhiyan (Teachers Training & Adult Education) (State Share)	31,94,000
129	13	15	2202	02	796	042	Provision for Incentive to the Development of Secondary Education	56,70,00,000
130	13	15	2202	02	800	030	Provision for Incentive to the Development of Secondary Education	661,50,00,000
131	14	18	2049	01	200	043	Loans from Fisheries and Aquaculture Infrastructure Development Fund (FIDF)[FD]	0
132	14	18	2049	05	105	004	State Compensatory Afforestation Fund [SCAF] [FD]	8,48,00,000
133	14	18	2235	60	800	009	Compensation payable to the affected Covid Warrior or to the family member of deceased Covid Warrior	50,00,00,000
134	14	18	4059	01	051	107	Creation of examination Hall for Public Service Commission, WB	0
135	14	18	6003	00	109	025	Loans from the Fisheries and Aquaculture Infrastructure Development Fund (FIDF) [FD]	0
136	15	20	4405	00	796	001	Infrastructure facilities for Fisheries Programme under RIDF	17,00,00,000
137	15	21	2235	60	200	098	Duare Ration Prakalpa [FS]	430,00,00,000
138	15	23	2406	01	102	044	Conservation of Aquatic Ecosystems (Central Share) (OCASPS)	1,30,00,000
139	15	23	2406	01	102	045	Conservation of Aquatic Ecosystems (State Share) (OCASPS)	1,00,00,000
140	15	23	2406	04	103	001	Compensatory Afforestation	12,00,00,000
141	15	23	2406	04	103	002	Catchment Area Treatment	50,00,000

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
							Plan	
142	15	23	2406	04	103	003	Integrated Wildlife Management Plan	50,00,000
143	15	23	2406	04	103	004	Net Present Value of Forest Land	15,00,00,000
144	15	23	2406	04	103	004	Net Present Value of Forest Land	15,00,00,000
145	15	23	2406	04	103	005	Interest	1,50,00,000
146	15	23	2406	04	903	001	National Compensatory Afforestation Fund	0
147	15	23	2406	04	904	001	State Compensatory Afforestation Fund	-30,00,00,000
148	15	23	4406	01	103	003	Integrated Wildlife Management Plan	5,00,00,000
149	16	24	2210	06	789	014	Swasthya Sathi	500,00,00,000
150	16	24	2210	06	796	012	Swasthya Sathi	500,00,00,000
151	16	24	2210	06	800	006	Swasthya Sathi	1500,00,00,000
152	17	25	4059	80	051	003	Construction of Buildings other than office buildings under PWD [PD]	0
153	17	25	5054	80	001	001	Procurement of Land and allied Works [PD]	0
154	17	28	2216	80	103	002	West Bengal Real Estate Regulatory Authority(WBRERA) [HO]	75,00,000
155	17	30	2205	00	102	026	Rajya Charukala Parshad. [IC]	20,000
156	17	30	2205	00	102	049	Bangla Sangeet Mela [IC]	7,45,50,000
157	17	30	2205	00	103	009	Grants-in-aid to West Bengal Heritage Commission. [IC]	70,59,000
158	17	30	2205	00	800	057	Lok Prasar Prakalpa under Jai Bangla-31-02	220,00,00,000
159	17	30	2220	01	800	018	Setting up of West Bengal Tele Academy [IC]	0
160	17	30	2220	60	800	010	Mahajati Sadan [IC]	90,00,000
161	17	30	2220	60	800	010	Mahajati Sadan [IC]	-1,000
162	19	35	2210	01	102	004	Hospital cost for the Insured workers and their families	186,99,71,000
163	19	35	2235	60	200	005	Provident Fund Scheme for Unorganised Workers in Urban and Rural Areas [LB]	0
164	19	35	2235	60	789	003	Provident Fund Scheme for Unorganised Workers in Urban and Rural Areas [LB]	0
165	19	35	2235	60	796	005	Provident Fund Scheme for Unorganised Workers in Urban and Rural Areas [LB]	0
166	19	35	4210	01	102	002	Capital Exp. under E.S.I (M.B.) Scheme	0
167	19	37	2014	00	800	022	Assistance to the National University of Juridical Sciences	3,49,86,000
168	19	38	2225	04	277	037	Repair and Renovation of Madrasah Buildings	12,00,00,000

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
169	19	38	4225	04	277	005	Construction of Boundary Wall Surrounding graveyards/ IDgagh/ Mazar etc. for Minority Communities	210,00,00,000
170	19	38	4225	04	277	006	Integrated Minority Development Scheme	157,50,00,000
171	19	38	4225	04	277	007	Development of Waqf Properties	15,75,00,000
172	19	38	4235	02	190	900	Deduct Recoveries on Capital Accounts	0
173	19	38	4235	02	800	008	Construction of Boundary Wall surrounding graveyards / IDgagh / Mazar etc. for Minority Communities	0
174	19	38	4250	00	800	900	Deduct Recoveries on Capital Accounts	0
175	19	38	6225	04	190	001	Loan to Meritorious and Needy students of Minority Communities studying Professional/Technical/Vocational courses in India and Abroad	0
176	19	38	6225	04	190	002	Soft Loans to individual Minority Youths for small and medium businesses	0
177	19	38	6225	04	190	003	Soft Loans to Self Help Group comprising of 10-20 members (at least 60% of members belonging to minority communities) for generating any income generating activities	0
178	19	40	2235	60	789	013	Indira Gandhi National Disability Pension Scheme (IGNDPS) (Central Share) (NSAP) [PN]	1,00,00,000
179	19	40	2235	60	789	014	Indira Gandhi National Disability Pension Scheme (IGNDPS) (State Share) (NSAP) [PN]	0
180	19	40	2235	60	789	015	Indira Gandhi National Widow Pension Scheme (IGNWPS) (Central Share) (NSAP) [PN]	3,00,00,000
181	19	40	2235	60	789	016	Indira Gandhi National Widow Pension Scheme (IGNWPS) (State Share) (NSAP) [PN]	0
182	19	40	2235	60	796	014	Indira Gandhi National Disability Pension Scheme (IGNDPS) (Central Share) (NSAP) [PN]	40,00,000
183	19	40	2235	60	796	015	Indira Gandhi National Disability Pension Scheme (IGNDPS) (State Share) (NSAP) [PN]	0

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
184	19	40	2235	60	796	016	Indira Gandhi National Widow Pension Scheme (IGNWPS) (Central Share) (NSAP) [PN]	5,00,00,000
185	19	40	2235	60	796	017	Indira Gandhi National Widow Pension Scheme (IGNWPS) (State Share) (NSAP) [PN]	0
186	19	40	2501	06	102	006	Start Up Village Entrepreneurship Programme under DAYNRLM (Central Share) (OCASPS) [PN]	10,00,00,000
187	19	40	2501	06	102	007	Start Up Village Entrepreneurship Programme under DAYNRLM (State Share) (OCASPS) [PN]	10,00,00,000
188	19	40	2501	06	102	008	Rural Self Employment Training Institute under DAYNRLM (Central Share) (OCASPS) [PN]	10,00,00,000
189	19	40	2505	01	702	001	Rural Works Programmes [PN]	56,81,96,000
190	19	40	2505	01	702	002	Pradhan Mantri Awas Yojna - Rural (Erstwhile Indira Awaas Yojana (Central Share)) (OCASPS) [PN]	2476,00,00,000
191	19	40	2505	01	702	003	Pradhan Mantri Awas Yojna - Rural (Erstwhile Indira Awaas Yojana (State Share)) (OCASPS) [PN]	1092,00,00,000
192	19	40	2505	01	789	001	Pradhan Mantri Awas Yojna - Rural (Erstwhile Indira Awaas Yojana (State Share)) (OCASPS) [PN]	500,00,00,000
193	19	40	2505	01	789	002	Pradhan Mantri Awas Yojna - Rural (Erstwhile Indira Awaas Yojana (Central Share)) (OCASPS) [PN]	1060,00,00,000
194	19	40	2505	01	796	001	Pradhan Mantri Awas Yojna - Rural (Erstwhile Indira Awaas Yojana (State Share)) (OCASPS) [PN]	200,00,00,000
195	19	40	2505	01	796	002	Pradhan Mantri Awas Yojna - Rural (Erstwhile Indira Awaas Yojana (Central Share)) (OCASPS) [PN]	504,00,00,000
196	19	40	2505	60	106	001	National Rural Employment Guarantee Scheme (MGNREGA) (State Share) (OCASPS) [PN]	360,00,00,000
197	19	40	2505	60	106	004	National Rural Employment Guarantee Scheme (MGNREGA) (Central Share) (OCASPS) [PN]	910,00,00,000
198	19	40	2505	60	106	007	Capacity Building and Technical Support under	10,00,00,000

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
							Project Unnati (Central Share) (OCASPS) [PN]	
199	19	40	2505	60	106	007	Capacity Building and Technical Support under Project Unnati (Central Share) (OCASPS) [PN]	10,00,00,000
200	19	40	2505	60	789	002	National Rural Employment Guarantee Scheme (MGNREGA) (State Share) (OCASPS) [PN]	360,00,00,000
201	19	40	2505	60	789	004	National Rural Employment Guarantee Scheme (MGNREGA) (Central Share) (OCASPS) [PN]	910,00,00,000
202	19	40	2505	60	789	005	Capacity Building and Technical Support under Project Unnati (Central Share) (OCASPS) [PN]	10,00,00,000
203	19	40	2505	60	796	004	National Rural Employment Guarantee Scheme (MGNREGA) (State Share) (OCASPS) [PN]	180,00,00,000
204	19	40	2505	60	796	005	National Rural Employment Guarantee Scheme (MGNREGA) (Central Share) (OCASPS) [PN]	400,00,00,000
205	19	40	2505	60	796	006	Capacity Building and Technical Support under Project Unnati (Central Share) (OCASPS) [PN]	0
206	19	40	2515	00	196	021	Grants to Panchayat Bodies on account of State Finance Commission (GLB) [PN]	96,40,00,000
207	19	40	2515	00	197	015	Grants to Panchayat Bodies on account of State Finance Commission (GLB) [PN]	96,40,00,000
208	19	40	2515	00	198	015	Grants to Panchayat Bodies on account of State Finance Commission (GLB) [PN]	140,40,00,000
209	19	40	2515	00	789	022	Grants to Panchayat Bodies on account of State Finance Commission (GLB) [PN]	203,40,00,000
210	19	40	2515	00	796	020	Grants to Panchayat Bodies on account of State Finance Commission (GLB) [PN]	53,40,00,000
211	20	42	2235	02	001	023	Bangla Sahayata Kendra [HR]	136,00,00,000
212	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)	0

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
213	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)	0
214	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)	0
215	21	55	4702	00	101	046	Matir Shristi (MATIRSRI)	45,50,00,000
216	21	55	4702	00	789	045	Matir Shristi (MATIRSRI)	15,60,00,000
217	21	55	4702	00	796	058	Matir Shristi (MATIRSRI)	3,90,00,000
218	22	68	2052	00	091	009	Agency Functions of Ministry of External Affairs for Passport Services and Emigrants	2,06,43,000
219	22	68	2055	00	109	024	Grants to Puja Organizers	208,00,00,000
220	22	68	2055	00	115	016	Projects under Crime and Criminal Tracking & Network System (CCTNS) (OCASPS) [HH]	0
221	22	68	4059	60	051	900	Deduct Recoveries on Capital Accounts	0
222	22	68	4070	00	001	011	Infrastructure development in connection with Home Guard establishment	4,67,25,000
223	24	71	2217	05	001	001	Paray Samadhan in Urban Areas [PS]	1,80,00,000
224	24	71	2515	00	001	012	Paray Samadhan in Rural Areas [PS]	4,20,00,000
225	24	71	2515	00	001	014	Duare Sarkar Campaign in Rural Areas [PS]	70,00,00,000
226	24	71	4217	60	001	005	Paray Samadhan in Urban Areas [PS]	3,00,00,000
227	24	72	2217	05	193	079	Grants towards works undertaken by HIDCO and other township projects	10,50,00,000
228	24	72	2217	80	001	014	Grants to State Urban Development Agency	6,83,10,000
229	24	72	2235	60	200	097	MAA Scheme for providing Meal to Poor Citizens [UM]	115,00,00,000
230	24	72	4217	01	051	012	Kolkata Environment Improvement Investment Programme Project - III (KEIIP-III) under ADB (State Share) (EAP) (SDS)	40,00,00,000
231	24	72	4217	60	051	022	Development Schemes of KMDA, HIT, HIDCO, NKDA, Kalyani Township	70,00,00,000
232	24	72	4217	60	193	002	Development/ Construction schemes for all the	620,00,00,000

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
							Development Authorities	
233	24	73	2245	07	101	002	Scheme for taking preventive measures to mitigate the risk of earthquake(20% of SDRMF) [DM]	60,60,32,000
234	24	73	2245	07	101	003	Scheme for taking preventive measures to mitigate the risk of cyclone and other local wind hazards(20% of SDRMF) [DM earthquake(20% of SDRMF) [DM]	55,64,88,000
235	24	73	2245	07	101	004	Scheme for taking preventive measures to mitigate the risk of drought(20% of SDRMF) [DM]	55,64,93,000
236	24	73	2245	07	101	005	Scheme for taking preventive measures to mitigate the risk of landslide(20% of SDRMF) [DM]	27,82,47,000
237	24	73	2245	07	101	006	Scheme for taking preventive measures to mitigate the risk of lightening(20% of SDRMF) [DM]	27,82,47,000
238	26	74	2049	01	200	041	Loan for Implementation of State Development Schemes [WC]	0
239	26	74	2235	02	101	039	Manabik Scheme under Jai Bangla-31-02	450,00,00,000
240	26	74	2235	02	103	069	Mahila Shakti Kendra (Mission for Protection and Empowerment for Women) (Central Share)	0
241	26	74	2235	02	103	070	Mahila Shakti Kendra (Mission for Protection and Empowerment for Women) (State Share)	0
242	26	74	2235	02	103	073	Widow Pension Scheme under Jai Bangla	550,00,00,000
243	26	74	2235	02	103	076	Lakshmir Bhandar	7142,00,00,000
244	26	74	2235	02	104	028	Old Age Pension Scheme under Jai Bangla	1000,90,35,000
245	26	74	2235	02	789	059	Manabik Scheme under Jai Bangla	189,91,12,000
246	26	74	2235	02	789	073	Widow Pension Scheme under Jai Bangla	195,95,29,000
247	26	74	2235	02	789	074	Old Age Pension Scheme under Jai Bangla	441,01,52,000
248	26	74	2235	02	789	078	Lakshmir Bhandar	2945,00,00,000
249	26	74	2235	02	796	056	Manabik Scheme under Jai Bangla	43,58,62,000
250	26	74	2235	02	796	073	Widow Pension Scheme under Jai Bangla	62,60,89,000
251	26	74	2235	02	796	074	Old Age Pension Scheme under Jai Bangla	128,95,02,000
252	26	74	2235	02	796	078	Lakshmir Bhandar	680,00,00,000
253	26	74	6235	02	190	001	Loan for Implementation of State Development Schemes [WC]	0
254	23	70	2202	03	001	003	Student Credit Card	50,00,00,000

**Annexure – 10**

*(Reference to paragraph no. 5.21)*

**Illustrative list showing repetition of Sub-Head nomenclature**

SL No.	BP No.	Grant No.	Page No.	Major Head	Sub-Maj. Hd.	Minor Head	Sub Hd.	Same nomenclature shown in Budget Publication	Budget Provision (in Rs)
1	4		17	0029	00	101	006	Interest on arrears of Land Revenue	6,17,00,000
			17	0029	00	101	008	Interest on Arrears of Land Revenue	4,36,000
2	4		32	0030	02	800	001	Other Items	1,04,10,000
			32	0030	02	800	002	Other Items	2,000
			33	0030	03	800	003	Other Items	2,10,000
			34	0030	03	800	005	Other Items	32,000
3	4		54	0041	00	800	002	Receipts from Motor Vehicles Border Check Post	1,25,25,000
			54	0041	00	800	003	Receipts from Motor Vehicles Border Check Post	2,30,00,000
4	4		90	0056	00	800	001	Miscellaneous Receipts	15,32,000
			90	0056	00	800	003	Miscellaneous Receipts	26,77,000
5	4		108	0070	60	106	004	Other Items	14,92,000
			108	0070	60	106	006	Other items	14,000
6	4		127	0202	01	103	004	Collection from other sources	1,08,20,000
			127	0202	01	103	007	Collection from other sources	1,46,000
			140	0210	01	800	006	Collection from other sources	38,89,000
			141	0210	01	800	015	Collection from Other Sources	57,39,000
7	12	07	113	2225	01	102	012	Development and Welfare purposes for Matua communities	16,00,000
			113	2225	01	102	013	Development and Welfare purposes for Matua communities	1,05,00,000
8	12	07	136	2225	01	911	015	Hostel Charges	-1,000
			136	2225	01	911	016	Hostel Charges	-1,000
9	12	07	183	2225	80	800	064	The West Bengal Thami Development & Cultural Board	16,00,000
			183	2225	80	800	065	The West Bengal Thami Development & Cultural Board	1,57,50,000
10	12	07	132	2225	80	800	071	The West Bengal Bauri Cultural Board	6,30,00,000
			129	2225	80	800	072	The West Bengal Bauri Cultural Board	16,00,000
11	13	14	127	2202	80	911	006	Directorate of Library Services	-1,000
			127	2202	80	911	010	Directorate of Library Services	-1,000
12	13	15	204	2202	01	911	001	Primary Schools	-18,00,00,000
			205	2202	01	911	010	Primary Schools	-3,00,01,000

SL No.	BP No.	Grant No.	Page No.	Major Head	Sub-Maj. Hd.	Minor Head	Sub Hd.	Same nomenclature shown in Budget Publication	Budget Provision (in Rs)
13	14	18	166	2235	60	911	001	Other Ex-gratia Payments	-1,000
			166	2235	60	911	015	Other Ex-gratia Payments	-1,90,000
14	14	18	166	2235	60	911	062	Government Contribution towards compensation under West Bengal Scheme for affected persons of Sharadha Scam, 2013	-1,000
			166	2235	60	911	070	Government Contribution towards compensation under West Bengal Scheme for affected persons of Sharadha Scam, 2013	-1,000
15	15	19	7	2059	01	051	001	Fire Protection and Control	-1,000
			7	2059	01	051	014	Fire Protection and Control	-1,000
16	15	20	38	2405	00	101	015	Setting up of District Level and State Level Laboratories for conducting research activities related to Aquaculture	3,15,00,000
			39	2405	00	101	035	Setting up of District Level and State Level Laboratories for conducting research activities related to Aquaculture	1,05,00,000
17	15	20	59	2405	00	911	042	Mechanisation & improvement of fishing crafts- Marine resources survey, standardisation of crafts & gears, training of different centres for operation of mechanised crafts & gears	-1,000
			60	2405	00	911	047	Mechanisation & improvement of fishing crafts- Marine resources survey, standardisation of crafts & gears, training of different centres for operation of mechanised crafts & gears	-1,000
18	15	22	147	2401	00	789	001	Reorganisation of Horticulture set up	1,94,25,000
			149	2401	00	789	011	Reorganisation of Horticulture Set Up	93,50,000
19	15	22	148	2401	00	789	009	Special Area Programmes on Horticulture including Spices, Plantation Crops and Mushroom	52,50,000
			149	2401	00	789	039	Special Area Programmes on Horticulture including Spices, Plantation Crops and Mushroom	42,00,000

SL No.	BP No.	Grant No.	Page No.	Major Head	Sub-Maj. Hd.	Minor Head	Sub Hd.	Same nomenclature shown in Budget Publication	Budget Provision (in Rs)
20	16	24	157	2211	00	911	002	Establishment and Maintenance of Rural Family Welfare Planning Sub-Centre.	-3,00,000
			157	2211	00	911	012	Establishment and Maintenance of Rural Family Welfare Planning Sub-Centre.	-10,000
21	17	25	83	5054	03	800	003	I.T Investment	1,05,00,000
			83	5054	03	800	004	I.T Investment	13,96,40,000
22	17	28	130	4216	02	800	019	Deduct Receipts and Recoveries on Capital Account	-1,000
			130	4216	02	800	901	Deduct Receipts and Recoveries on Capital Account	-1,00,000
23	15	30	146	2205	00	102	049	Bangla Sangeet Mela	7,45,50,000
			144	2205	00	102	053	Bangla Sangeet Mela	10,30,000
24	20	49	164	2204	00	911	008	Grants to Ailing Youths for Treatment and aftercar Nursing[YS]	-1,000
			165	2204	00	911	031	Grants to Ailing Youths for Treatment and aftercar Nursing[YS]	-1,000
26	21	55	65	3055	00	190	015	Grants to H.R.B.C. for maintenance of Vidyasagar Setu [TR]	0
			65	3055	00	190	021	Grants to H.R.B.C. for maintenance of Vidyasagar Setu [TR]	4,10,00,000
27	22	68	163	2059	01	051	011	Police-Others	-2,000
			163	2059	01	051	018	Police-Others	-2,000
28	24	71	20	2515	00	001	013	DUARE SARKAR Campaign in Rural Areas [PS]	0
			20	2515	00	001	014	DUARE SARKAR Campaign in Rural Areas [PS]	70,00,00,000
29	26	74	85	2235	02	911	055	Implementation of Rupashree	-5,000
			85	2235	02	911	058	Implementation of Rupashree	-1,00,000
30	26	74	106	2251	00	911	001	Department of Social Welfare	-50,000
			106	2251	00	911	005	Department of Social Welfare	-1,000
31	26	75	132	2058	00	103	020	Amount met from Depreciation Reserve Fund	-1,000
			132	2058	00	103	021	Amount met from Depreciation Reserve Fund	-1,000