

# **Review of Annual Financial Statements for 2023-24**

**Government of West Bengal**

**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. 2023-2024, the Government of West Bengal has projected expenditure to the tune of Rs. 3,09,162.38 crore from the Consolidated Fund, out of which Rs. **2,43,561.12** crore as Revenue and Rs.**34,026.23** crore as Capital expenditure being 78.78 *per cent* and 11 *per cent* respectively of the total projected expenditure for the year. The expenditure on Debt Heads (Public Debt and Loans) for 2023-24 has been estimated as Rs 31,575.03 crore representing 10.21 *per cent* of the total budget estimates. The estimated Government debt during 2023-24 will be Rs 6,47,852.52 crore. The projected Revenue Deficit (Rs 30,924.09 crore) and Fiscal Deficit (Rs 65,838.92 crore) are pegged at 1.80 and 3.83 *per cent* of Gross State Domestic Product (GSDP) respectively with Debt to GSDP ratio at 37.67 *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 disclosed in the Medium Term Fiscal Policy Statement as required under West Bengal Fiscal Responsibility and Budget Management Act.

#### 2.2 Unauthorized 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 23 departments in Detailed Demands for grants<sup>1</sup>

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<sup>1</sup> Grant Nos. 5, 6, 11, 15, 18, 20, 22, 23, 24, 25, 28, 32, 34, 35, 43, 53, 55, 68, 71, 72, 75, 78, and 79.

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leading to operation of 53 unauthorized head of accounts (16 sub-Major heads and 37 Minor heads) 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.

### **2.3 Budget Provisioning & Utilisation**

Variance between total appropriation (i.e., BE + Supplementary + Re-appropriation - Surrender) and Revised Estimates of 2022-2023 shown in the Budget Publication of 2023-24 ranging from Rs (-) 276 crores to Rs 662.93 crores was observed in respect of seven Demands<sup>3</sup>.

### **2.4 Public Debt**

Non provision of interest liability of Rs 3,024.85 crore on Market Loans raised during October 2022 to March 2023 which will be incurred during 2023-24 in Demand no. 18, mismatch in sub-head codes in receipt and payment side of Market loans and inadequate provisioning of liabilities against State Government securities issued to NSSF were observed in the budget documents of 2023-24.

### **2.5 Misclassification observed in Budget provisions**

- 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 Standard-2 and Central Scheme guidelines.
- Apart from above, the misclassification in budget provisions of State Pension Scheme under 'Jai Bangla', Pension under IGNWPS and IGNDPS, against the works for "Construction of Office buildings", roads and bridge works, against Detailed /object head level and persistent misclassifications observed in Budget publications are noticed.
- Discrepancies in Capital nature object head appears in Revenue section: Budget provisions for some capital class in nature object heads like '51-Motor Vehicles', '52-Machinery & Equipments', '77- Computerisation' are made in revenue section in 44 Demands.

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

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

Rule 382 of West Bengal Financial Rules provides that for meeting unforeseen expenditure under unavoidable circumstances on a new service or in excess of the grant provided by the Appropriation Act, the Finance Department authorizes the Administrative Department to

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

<sup>3</sup> Demand No. 18 (Finance), 21 (Food & Supplies), 25 (Public Works), 43 (Power), 53 (Transport), 68 (Home & Hill Affairs), 72 (Urban Development & Municipal Affairs).

<sup>4</sup> No.40 and 72.

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make 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, it was observed that the budget provision for charged expenditure of Rs 9.32 crore met from drawing advance from the Contingency Fund are not made by seven departments<sup>5</sup>.

## **2.7 Non-observance of Rules/ Procedure in budget preparation**

- Non acceptance of **eight** 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.
- 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 2023-24, it has been observed that the State Government did not obtain the approval of the Accountant General at the time of opening of 398<sup>6</sup> 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 55 instances in Budget Publications of 2023-24. 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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<sup>5</sup> Grant Nos. 19, 25, 32, 45,50, 52 and 68.

<sup>6</sup> Of which 201 was included in Budget review of 2022-23.

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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 2023-24 prepared by the State Government is undertaken to assess the

- (i) importance of observing correctness in classification co-relating transactions as classified in the budget with the functions,
- (ii) adoption of standardized code numbers allotted to the Major, Sub-Major and the Minor Heads in the 'List of Major and Minor Heads of Account for the Union and States' in the Detailed Demands for Grants,
- (iii) adherence of standard heads and codes at the Object head level as prescribed by the Ministry of Finance,



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- (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 2023-24 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 and build up an adequate revenue surplus by following such principles as may be prescribed, ensure that Fiscal Deficit does not exceed 3% of the estimated Gross State Domestic Product (GSDP) in each year up to the financial year 2024-25 and maintain Debt Stock to 34.3% of the Gross State Domestic Product (GSDP) up to the end of financial year 2024-25.<sup>7</sup>

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:-

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<sup>7</sup> Inserted vide Notification No. 307-L dt. 27.3.2020

## Trend of Fiscal Variables

(Table-1)

(Rs in Crore)

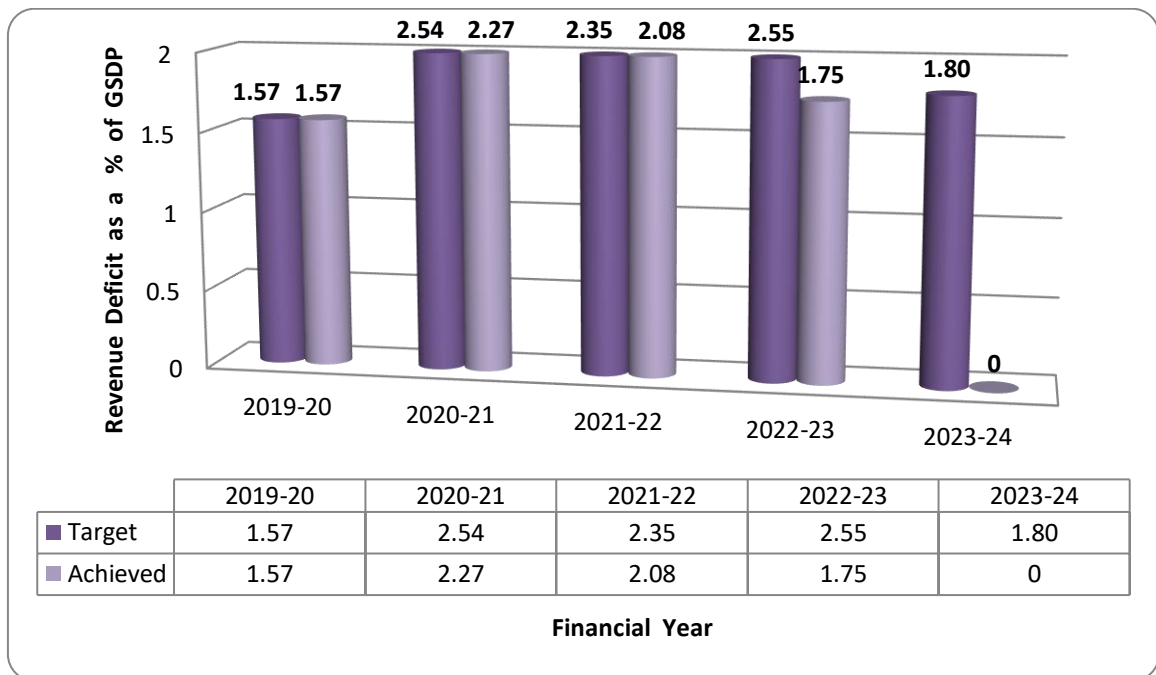
Financial Year	Rs in Crore	Revenue Deficit as a % of GSDP		Rs in Crore	Fiscal Deficit as a % of GSDP		Rs in Crore	Debt as a % of GSDP	
	Revenue Deficit (Actual)	Target	Achievement	Fiscal Deficit (Actual)	Target	Achievement	Debt (Actual)	Target	Achievement
2014-15	17,137.40	0.00	2.13	27,345.30	1.87	3.41	2,77,579.15	33.73	34.66
2015-16	9,095.06	0.00	0.87	20,890.69	1.74	2.01	3,06,042.57	32.61	29.43
2016-17	16,085.11	0.00	1.29	25,385.40	1.96	2.03	3,37,682.47	33.72	26.99
2017-18	9,806.98	1.11	0.93	28,930.90	3.00	2.74	3,60,961.05	36.77	34.18
2018-19	10,398.66	0.95	0.88	33,485.55	2.27	2.84	3,93,299.69	37.63	33.40
2019-20	19,660.91	1.57	1.57	36831.06	2.07	2.94	4,33,475.02	32.86	34.57
2020-21	29,527.31	2.54	2.27	44,687.65	5.00	3.43	4,86,429.81	35.54	37.39
2021-22	32,000.29	2.35	2.08	50,528.42	3.70	3.29	5,30,232.86 <sup>@</sup>	34.41	38.88
2022-23	27,294.74	2.55	1.75	49,786.13	3.98	3.20	5,85,168.95	37.69	37.63
2023-24	30,924.09 (BE)	1.80 (BE)	*	65,838.92 (BE)	3.83 (BE)	*	6,47,825.52 (BE)	37.67 (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 6,245.28 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 2023-24 are awaited.

## Trend of Revenue Deficit for the last five years

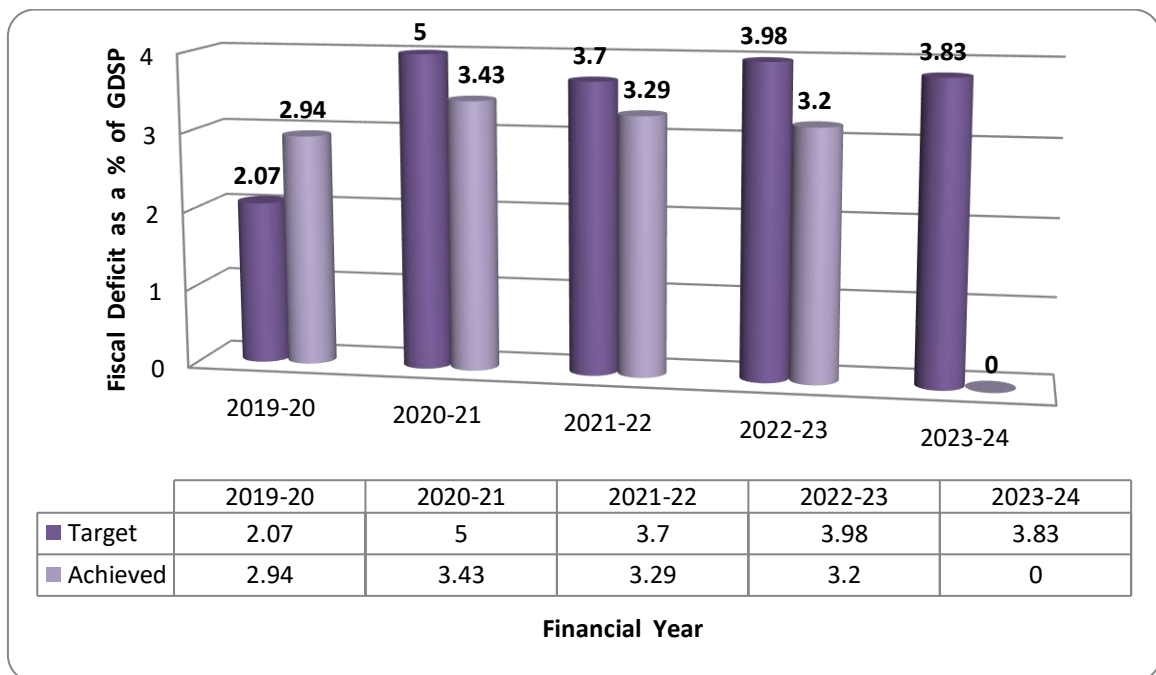
(Graph – 1)



*Note: Achievement figure 0 for 2023-24 represents data awaited*

## Trend of Fiscal Deficit for the last five years

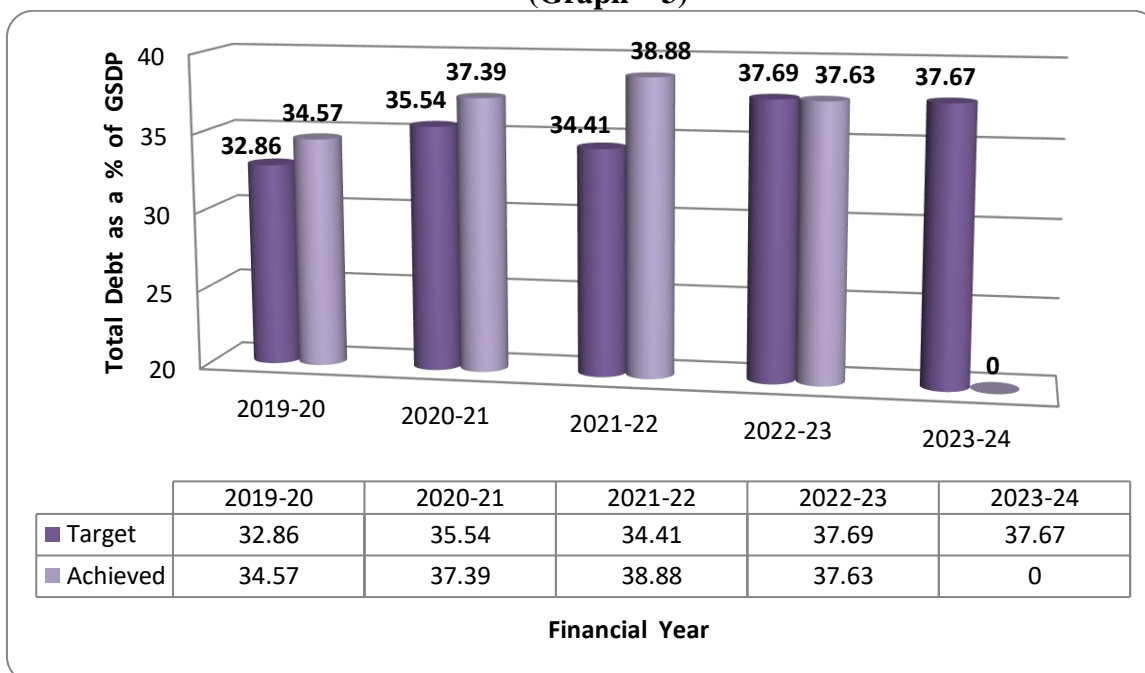
(Graph – 2)



*Note: Achievement figure 0 for 2023-24 represents data awaited*

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

(Graph – 3)



*Note: Achievement figure 0 for 2023-24 represents data awaited*

### 2.3 Disclosures required as per FRBM Act

FRBM Act stipulates that at the time of presentation of the budget, State Government shall present the Medium Term Fiscal Policy and Strategy Statement (MTFPSS) and make certain disclosures for assessment of sustainability for fiscal indicators by evaluating the fiscal position of the State government. The position of compliance in this regard has been indicated below.

Sl. No.	Disclosures to be made in MTFPPS	Whether disclosed (Yes)	Not disclosed (No)
(i)	A Statement of select indicators of fiscal situation	Yes	
(ii)	A Statement on components of State Government liabilities and interest cost of borrowings/mobilization of deposits	Yes	Interest cost
(iii)	A statement on guarantees given by the State Government;	Yes	
(iv)	A statement on the Guarantee Redemption Fund	Yes	
(v)	A statement on claims and commitments made by the State Government on revenue demands raised but not realized		Not for State Goods and Services Tax
(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		No

Sl. No.	Disclosures to be made in MTFPPS	Whether disclosed (Yes)	Not disclosed (No)
	Government in respect of unpaid bills on works and supplies		
(vii)	A statement on the Consolidated Sinking Fund	Yes	
(viii)	A statement of assets		No
(ix)	Losses incurred in providing public goods and services		No

#### 2.4 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 2023-24.

## CHAPTER –III

### HIGHLIGHTS OF BUDGET ESTIMATES OF 2023-24

#### Summary of Receipts and Disbursements for 2023-24 in comparison to 2022-23

(Table -2)

#### Summary of Estimated Receipt: 2023-24

(Rs in Crore)

Description	Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimated 2023-24	Excess / Deficit over RE of 2022-23 (Col. 5-4)
1	2	3	4	5	6
State Tax Revenue	71,081.85	79,346.60	79,500.00	88,595.54	9,095.54
Non Tax Revenue	1,690.17	6,672.37	1,882.18	6,376.88	4,494.70
State Share of Union Taxes and Duties	65,540.75	61,436.54	71,434.93	76,843.55	5,408.62
Grants-in-aid from Central Government	39,846.58	50,591.50	41,795.23	40,821.06	(-) 974.17
<b>Total : A. Revenue Receipts</b>	<b>1,78,159.35</b>	<b>1,98,047.01</b>	<b>1,94,612.34</b>	<b>2,12,637.03</b>	<b>18,024.69</b>
Market Loans	67,389.75	73,286.20	75,195.00	78,946.49	3,751.49
Loan and Advances from the Central Government	8,514.54	9,324.32	7,613.00	8,617.63	1,004.63
Loan Recoveries	58.05	185.41	129.46	145.63	16.17
Loans from Other Sources	1,483.19	2,348.00	1,620.50	2,476.00	855.50
Other Receipts	4,514.82	7,844.00	7,319.55	6,334.60	(-) 984.95
<b>Total: B Capital Receipts</b>	<b>81,960.35</b>	<b>92,987.93</b>	<b>91,877.51</b>	<b>96,520.35</b>	<b>4,642.84</b>
<b>Total Receipts: Consolidated fund (A+B)</b>	<b>2,60,119.70</b>	<b>2,91,034.94</b>	<b>2,86,489.85</b>	<b>3,09,157.38</b>	<b>22,667.53</b>

Source: Statement- I of Budget Publication No. 9 for 2023-24

(Table-3)

**Summary of Estimated Expenditure: 2023-24**

(Rs in Crore)

Description	Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimated 2023-24	Excess / Deficit over RE of 2022- 23 (Col. 5-4)
1	2	3	4	5	6
<b>Revenue</b>					
General Services	78,495.37	78,809.31	83,293.61	84,798.60	1,504.99
Social Services	1,02,475.26	1,08,340.38	1,18,488.60	1,19,200.04	711.44
Economic Services	28,834.63	38,660.10	31,982.71	38,206.13	6,223.42
Grants-in-aid and Contribution (Shown as Other Expenditure)	354.38	516.89	510.68	1,356.35	845.67
<b>Total: A. Revenue Expenditure</b>	<b>2,10,159.64</b>	<b>2,26,326.68</b>	<b>2,34,275.60</b>	<b>2,43,561.12</b>	<b>9,285.52</b>
<b>Capital</b>					
General Services	544.84	1,428.83	862.83	1,478.10	615.27
Social Services	7,437.43	13,326.44	8,369.62	13,566.32	5,196.70
Economic Services	9,501.81	18,389.10	12,235.92	18,981.81	6,745.89
<b>Total: B. Capital expenditure</b>	<b>17,484.08</b>	<b>33,144.37</b>	<b>21,468.37</b>	<b>34,026.23</b>	<b>12,557.86</b>
Internal Debt of the State Government	30,024.96	28,528.89	28,395.63	28,927.78	532.15
Repayment of Loans to Central Govt. and others	1,321.56	1,871.62	1,462.18	1,613.02	150.84
Loans and Advances	1,102.09	1,158.37	719.10	1,034.23	315.13
Transfer to Contingency Fund	--	--	180.00	--	(-) 180.00
<b>Total: C. Internal Debt, Loans and Advance</b>	<b>32,448.61</b>	<b>31,558.89</b>	<b>30,756.91</b>	<b>31,575.03</b>	<b>818.12</b>
<b>Grand Total (A+B+C) Consolidated Fund</b>	<b>2,60,092.33</b>	<b>2,91,029.94</b>	<b>2,86,500.88</b>	<b>3,09,162.38</b>	<b>22,661.50</b>

Source: Statement- I, IV &amp; V of Budget Publication No. 9 of 2023-24

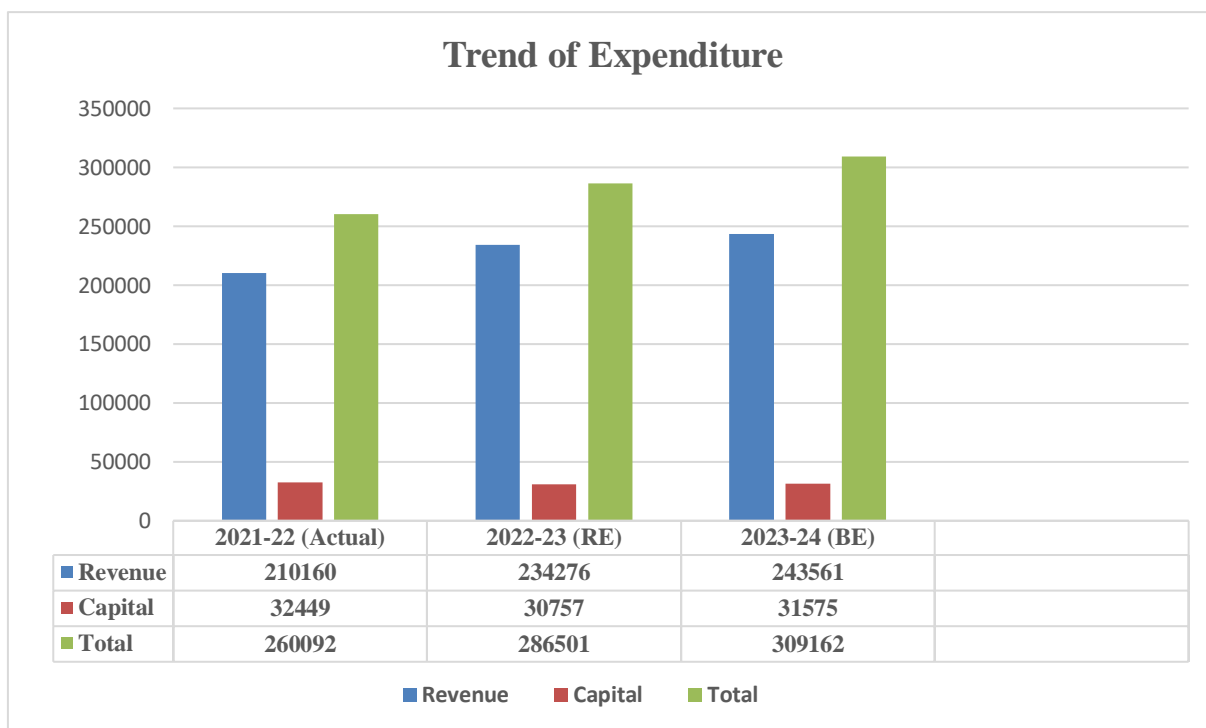


### 3.1 Revenue Expenditure

Revenue Expenditure for 2023-24 has been estimated as Rs **2,43,561.12** crore representing **78.78** per cent of total budgeted expenditure for the year. Revenue Expenditure is estimated to increase by Rs **9,285.52** crore during 2023-24 compared to the Revised Estimate of 2022-23.

### 3.2 Capital Expenditure

Capital expenditure for 2023-24 has been estimated as Rs **34,026.23** crore (excluding expenditure on Public Debt and Loans) representing **11** per cent of the total budget estimate. Capital Expenditure is estimated to increase by Rs **12,557.86** crore during 2023-24 compared to the Revised Estimate of 2022-23.



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

Expenditure on Debt Heads for 2023-24 has been estimated as Rs **31,575.03** crore representing **10.21** per cent of the total budget estimates. Expenditure on Debt Heads is estimated to increase by Rs **818.12** crore during 2023-24 compared to the Revised Estimate of 2022-23.

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## CHAPTER –IV

### OBSERVATIONS ON BUDGET ESTIMATES

#### 4.1 New sub-Heads opened without concurrence of the Accountant General

Rule 28 of the Government Accounting Rule 1990 (GAR) clarifying the word “Form”, as used in Article 150 of the Constitution, under which the accounts of the Union and States shall be kept on the advice of Comptroller and Auditor General of India, states that it has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads under which the transactions are to be classified. Further, under Note-1 below Rule 26 of GAR the functions of the Central Government under Article 150 of the Constitution relating to the opening of sub-heads and detailed /object heads of accounts under the various Major and Minor heads of Accounts in the concerned State had been entrusted to the State Governments subject to the condition that orders issued by a State Government for opening subheads and detailed/object heads are consistent with the directions issued by the Central Government from time to time. Under this legal framework for opening of new sub-heads/ detailed heads advice and concurrence of the State Accountant General is sought by the State Government.

During scrutiny of Budget documents of Government of West Bengal for the year 2023-24, it has been observed that the State Government did not obtain the approval of the Accountant General at the time of opening of 398 sub-heads included in the Budget Publications. A list showing such new sub-heads/schemes is enclosed as **Annexure - 1**. In this connection the major defaulting departments were Agriculture (Demand no 5), Finance (BP-4 and Demand no. 18), Women & Child development and social welfare (Demand no 74), Panchayats & Rural Development (Demand no. 40), Finance (BP no. 4), Health & Family Welfare (Demand no. 24), 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.

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

The Rule 26 (d) of the Government Accounting Rules, 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 up to the major heads and minor heads there under) should be strictly followed.

The following departures from the aforesaid provisions were noticed in different Budget Publications (BP) of 2023-24.

#### 4.2.1 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 function of the Government represents major head sub-function under the function is denoted by sub-major heads. On review of Budget documents for 2023-24 following instances of adoption major and sub-major heads in different grants not in agreement with LMMHA were noticed.

(Table - 4)

Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Appropriate Major, Sub-major head as per LMMHA direction
1	BP-4	0032-60-Other than Agricultural Land	(-) 64,00,000	Under the major head 0032-Taxes on wealth no sub-major head exist.
2	BP-4	0049-04- Interest Receipts of State Government	4761,62,03,000	Sub major head description is not at par with LMMHA. The correct description would be <b>‘Interest Receipts of State /Union Territory Governments with Legislature’</b> .
3	22 (BP-15)	2852-60-Food and Beverage	11,00,00,000	Sub-major head ‘60’ does not exist under major head ‘2852-Industries in LMMHA. Appropriate head of account would be <b>‘2408-Food, Storage and Warehousing’ -‘01-Food’-‘103-Food Processing’</b> .
4	24 (BP-16)	4210-06-Public Health	4,25,50,000	Sub major head ‘06’ non-existent in LMMHA. As per provision the sub-major head would be <b>‘04-Public Health’</b> .
5	25 (BP-17)	2216- 01- Government Residential Buildings	30,27,55,000	No such sub-major head ‘01’ exists in LMMHA as it has been deleted. Appropriate Sub-major head should be <b>‘05- General Pool Accommodation’</b> and <b>‘06- Police Housing’</b> as per budget provision under programme minor head/ sub-head
6	32 (BP-18)	4701-04-Medium Irrigation Schemes	70,83,00,000	No such sub-Major head ‘04’ and minor head ‘101’ exist in LMMHA. As provision therein each commercial and non-commercial project will be a sub-major head.
7	32 (BP-18)	2701-04-Medium Irrigation (Non-commercial)	1,19,69,000	Sub-Major head description is not at par with LMMHA. As per provision each non-commercial project will be a sub-major head
8	34 (BP-18)	2216-01-Government Residential Buildings	3,00,00,000	No such sub-Major head ‘01’ exist in LMMHA. Appropriate Sub-major head should be <b>‘05- General Pool Accommodation’</b> as per budget provision under sub-head.
9	53 (BP-21)	3053-Civil Aviation-00	3,93,92,000	No such sub-major head exist in LMMHA. Budget provision for minor

Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Appropriate Major, Sub-major head as per LMMHA direction
				head '003-Training & Education' should come under <b>sub-Major head '80-General'</b> .
10	55 (BP-21)	2702-Minor Irrigation-00	24,01,000	Sub major head non-existent in LMMHA. Budget provision for the scheme 'Development of State-owned Shallow Tube wells' should be classified under <b>sub-Major head '02-Ground Water'</b> .
11	68 (BP-22)	6004-01-Non-Plan Loans	2,45,00,000	This sub-Major head has since been deleted from LMMHA.
12	72 (BP-24)	2216-01- Government Residential Buildings	2,76,20,000	The sub-Major head '01' is not prescribed in LMMHA under major head 2216. The provision of administrative expenditure for Government residential buildings is more appropriately be classified below the sub-Major head <b>'05-General Pool Accommodation'</b> as per LMMHA.
13	78 (BP-20)	2810-01-Bio-energy	0	No such Sub-major head exist in LMMHA
14	78 (BP-20)	2810-02-Solar	52,20,00,000	These sub-Major heads are non-existent in LMMHA
15	78 (BP-20)	2810-03-Wind	5,44,00,000	
16	78 (BP-20)	2810-60-Others	10,11,75,000	

Besides, due to not following of correction slips in LMMHA, the description of Major heads has not been updated in Budget Publications in respect of the following Head of Accounts.

(Table – 4A)

Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Appropriate description of Sub-major head as per LMMHA direction
1	32 (BP-18)	4701-Capital Outlay on Major & Medium Irrigation	70,82,99,000	The Major head description as per LMMHA is <b>'Capital Outlay on Medium Irrigation'</b> .
2	35 (BP-19)	2230- Labour and Employment	174,35,16,000	The Major head description is not in conformity with LMMHA which should be <b>'2230-Labour, Employment and Skill Development'</b> .
3	43 (BP-20)	2810- Non-conventional Sources of Energy-02-Solar	1,00,00,000	The major head description is not in agreement with LMMHA which should be <b>'New and Renewable Energy'</b> . Besides, sub-major head 02-Solar is non-existent in LMMHA.
4	75	4857-01-Chemical and	0	Sub-major head description is not at par

Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Appropriate description of Sub-major head as per LMMHA direction
	(BP-26)	Pharmaceutical Industries		with LMMHA. It should be <b>‘Chemical and Pesticides Industries’</b> .
5	78 (BP-20)	2810-Non-conventional Sources of Energy	68,75,75,000	The major head description is not in conformity with LMMHA which should be <b>‘New and Renewable Energy’</b> .
6	78 (BP-20)	4810-Capital Outlay on Non-conventional Sources of Energy	6,86,00,000	The major head description is not in conformity with LMMHA which should be <b>‘Capital Outlay on New and Renewable Energy’</b> .
7	78 (BP-20)	4810-Capital Outlay on Non-conventional Sources of Energy	6,86,00,000	The major head description is not in conformity with LMMHA which should be <b>‘Capital Outlay on New and Renewable Energy’</b> .

#### 4.2.2 Minor 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 are revenue in nature. 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 - 5)

Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Appropriate Minor head as per LMMHA direction
1	BP-4	0051-00-102-State Public Service Commission	0	Minor head description is at variance with LMMHA. The correct description is <b>‘Public Service Commission’</b> .
2	BP-4	0070-01-101-Service and Service fees	0	Minor head code non-existent in LMMHA. Services and Service fees comes under <b>Minor head ‘501’</b> .
3	BP-4	0070-01-101-Fees, Fine and Forfeiture	0	No such minor head code exists in LMMHA. Fees, Fine and Forfeiture should be classified under <b>Minor head ‘104’</b> under this sub-major head.
4	BP-4	0210-04-101- Services and Service Fees	0	Minor head code non-existent in LMMHA. Services and Service fees comes under <b>Minor head ‘501’</b> .
5	BP-4	0215-01-101- Services and Service Fees	0	

Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Appropriate Minor head as per LMMHA direction
6	BP-4	0403-00-101- Services and Service Fees	0	
7	BP-4	0216-02-101- Services and Service Fees	2,98,46,000	No such Minor head exists in LMMHA.
8	5 (BP-11)	2551-60-191-Assistance to the Darjeeling Gorkha Autonomous Hill Council	2,20,00,000	Description of Minor head '191' is not at par with LMMHA which is 'Assistance to Municipal Corporation'. As per para 3.1 the General directions of LMMHA the appropriate <b>Minor head would be '188- Assistance to Autonomous Bodies'</b> .
9	5 (BP-11)	2551-60-199-Assistance to Non-Government Institute	3,10,00,000	Minor head description is not at par with LMMHA which should be <b>'Assistance to other Non-Government Institute'</b>
10	6 (BP-12)	2551-60-191-Assistance to the Darjeeling Gorkha Autonomous Hill Council	5,25,00,000	Description of Minor head '191' is not in conformity with LMMHA. As per para 3.1 the General directions of LMMHA the appropriate <b>Minor head would be '188- Assistance to Autonomous Bodies'</b> .
11	6 (BP-12)	4404-00-191-Investments in Dairy Co-operatives.	5,00,000	The Minor head non-existent in LMMHA.
12	11 (BP-13)	2551-60-191- Assistance to Darjeeling Gorkha autonomous Hill Council- C&SSI Sector	10,00,00,000	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.
13	15 (BP-13)	2551-60-191 Assistance to Darjeeling Gorkha autonomous Hill Council- School Education Sector -	7,00,00,000	
14	15 (BP-13)	2202-01-113-Samagra Siksha Abhiyan	1699,14,03,000	
15		2202-02-113-Samagra Siksha Abhiyan	66,06,20,000	Minor head description is at variance with LMMHA. The correct description is <b>'Samagra Siksha'</b> .
16	18 (BP-14)	2071-01-117-Contribution for Defined Contribution Pension Scheme	6,65,05,000	Minor head description is not in agreement with LMMHA. The correct description is <b>'Government Contribution for Defined Contribution Pension Scheme'</b> .
17	18 (BP-14)	2235-60-048-Compensation Under the Victim Compensation Scheme	30,00,00,000	No such minor head exist in LMMHA.
18	18 (BP-14)	7999-00-001-Appropriation to Contingency Fund	0	According to LMMHA the correct minor head is <b>'201-Appropriation to Contingency Fund'</b> .
19	20 (BP-15)	4405-00-195-Fishermen's Co-operative	0	As per LMMHA the correct minor head is <b>'191- Fishermen's Cooperative'</b> .

Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Appropriate Minor head as per LMMHA direction
20	20 (BP-15)	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]	60,00,00,000	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.
21	23 (BP-15)	2551-60-191-Assistance to the Darjeeling Gorkha Autonomous Hill Council-SDS-03 8-Improvement of Parks and Gardens [FR]	12,00,000	
22	23 (BP-15)	2551-60-191- Assistance to the Darjeeling Gorkha Autonomous Hill Council-SDS-039-Decentralisation Of Peoples Nurseries [FR]	12,00,000	
23	23 (BP-15)	2406-04-903-001-National Compensatory Afforestation Fund	0	No such minor head exist in LMMHA
24	23 (BP-15)	2406-04-904-001-State Compensatory Afforestation Fund	-28,20,00,000	No such minor head exist in LMMHA.
25	23 (BP-15)	4406-01-103-State Compensatory Afforestation	6,00,00,000	
26	24 (BP-16)	2210-06-113-Food Safety & Standards	1,23,63,000	Minor head description is not at par with LMMHA. In LMMHA the minor head 113 is 'Public Health and Publicity'.
27	24 (BP-16)	2551-60-191-Assistance to the Darjeeling Gorkha Autonomous Hill Council	0	Minor head is non existent in LMMHA.
28	28 (BP-17)	2216-80-103-Assistance to Housing Board	41,00,000	Minor head description is not in agreement with LMMHA. The correct description is ' <b>Assistance to Housing Boards, Corporations etc</b> '.
29	32 (BP-18)	2701-80-005-Survey & Investigation	7,00,88,000	The minor head description is not in conformity with LMMHA. The correct description is ' <b>005-Survey</b> '.
30	55 (BP-22)	4055-00-215-State Police- 016-Coastal Security Scheme for Management of other border (Ex Indo-Pak, Indo-Bangladesh)	1,00,00,000	Minor head description is not at par with LMMHA. In LMMHA the minor head 215 relates to ' <b>Coastal security</b> '.
31	55 (BP-21)	2551-60-193-Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof-SDS-Minor irrigation	6,00,00,000	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
32	68 (BP-22)	2551-60-193-Assistance to Nagar Panchayats/Notified Area	1031,64,36,000	



Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Appropriate Minor head as per LMMHA direction
		Committees or equivalent thereof- Hill Affairs Sector /Other Departmental Sector [HH] /Hill Affairs Sector other than HADP etc.		heads/sub-major heads may be opened as necessary” is not followed.
33	68 (BP-22)	4216-01-107-Police Housing	30,00,00,000	The minor head is non existent in LMMHA. The appropriate minor head would be <b>‘211-Police Housing’</b> .
34	71 (BP-24)	3451-00-101-Planning Commission/ Planning Board	20,80,58,000	The minor head description is not in conformity with LMMHA. The correct description is <b>‘101-Niti Aayog’</b> .
35	72 (BP-24)	2216-01-700- Other Housing -006- Maintenance of Government Housing Estates	2,76,20,000	The Sub-major head 01 and Minor head 700 do not exist in LMMHA. Appropriate <b>Minor head is ‘053-Maintenance and Repairs’</b> below the sub-Major head <b>‘05-General Pull Accommodation’</b> .
36	72 (BP-24)	3475-00-201-Land Ceilings	2,29,72,000	Minor head description is not at par with LMMHA. The correct description is <b>‘Land Ceilings (other than agricultural land)’</b> .
37	72 (BP-24)	4217-03-191-Assistance to Municipal Corporation	261,33,00,000	No such minor head exist in LMMHA under major 4217-Capital Outlay on Urban Development
38	72 (BP-24)	4217-03-192-Assistance to Assistance to Municipalities/ Municipal Councils	719,00,00,000	
39	72 (BP-24)	4217-60-191- Assistance to Municipal Corporation	320,00,00,000	
40	72 (BP-24)	4217-60-192- Assistance to Assistance to Municipalities/ Municipal Councils	282,51,00,000	Minor heads 192 and 193 are non-existent in LMMHA.
41	72 (BP-24)	4217-60-193- Assistance to Nagar Panchayats / Notified Area committees or equivalent thereof	400,00,00,000	
42	72 (BP-24)	6217-60-191-Loans to Local Bodies, Municipal Corporation, etc.	308,68,00,000	
43	6 (BP-12)	4404-00-191- Investments in Dairy Co-operatives- 001- Share Capital of West Bengal Co-operative Milk Producers Federation Ltd.- 54-Investment	5,00,000	As per Para 3.1 of General Direction to List of Major Head and Minor Heads of Account of
44	72 (BP-24)	4217-01-191- Assistance to Municipal Corporation-002- Kolkata Environment Improvement Investment	15,67,00,000	



Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Appropriate Minor head as per LMMHA direction
		Programme Project - II (KEIIP-II) under ADB (State Share)-53-Major works		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 2023-24 that an amount of <b>Rs 1,018.23 crore</b> was provided in these Minor Heads under Capital Heads of account like '4217',4404. Such irregularities may be corrected in the Budget for 2023-24.
45	72 (BP-24)	4217-60-191- Assistance to Municipal Corporation-002-Development of Municipal Areas-53	320,00,00,000	
46	72 (BP-24)	4217-60-192- Assistance to Assistance to Municipalities/ Municipal Councils-001- Assistance to Assistance to Municipalities/ Municipal Councils-53	271,51,00,000	
47	72 (BP-24)	4217-60-192- Assistance to Assistance to Municipalities/ Municipal Councils-004- Karma Tirtha	11,00,00,000	
48	72 (BP-24)	4217-60-193- Assistance to Nagar Panchayats / Notified Area committees or equivalent thereof-002- Development/ Construction schemes for all the Development Authorities-53	400,00,00,000	

Further, due to not following of correction slips in LMMHA description of Minor heads has not been updated in Budget Publications in respect following head of accounts.

(Table – 5A)

Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Appropriate Minor head description as per LMMHA direction
1	BP-4	0051-00-102-State Public Service Commission	0	Minor head description is at variance with LMMHA. The correct description is ' <b>Public Service Commission</b> '.
2	15 (BP-13)	2202-01-113-Samagra Siksha Abhiyan	1699,14,03,000	Minor head description is at variance with LMMHA. The correct description is ' <b>Samagra Siksha</b> '.
3	15 (BP-13)	2202-02-113-Samagra Siksha Abhiyan	66,06,20,000	
4	18 (BP-14)	2071-01-117-Contribution for Defined Contribution Pension Scheme	6,65,05,000	Minor head description is not in agreement with LMMHA. The correct description is ' <b>Government Contribution for Defined Contribution Pension Scheme</b> '.
5	28 (BP-17)	2216-80-103-Assistance to Housing Board	41,00,000	Minor head description is not in agreement with LMMHA. The correct description is ' <b>Assistance to</b>

Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Appropriate description as per LMMHA direction
				<b>Housing Boards, Corporations etc’.</b>
6	32 (BP-18)	2701-80-005-Survey & Investigation	7,00,88,000	The minor head description is not in conformity with LMMHA. The correct description is ‘ <b>005-Survey</b> ’.
7	71 (BP-24)	3451-00-101-Planning Commission/ Planning Board	20,80,58,000	The minor head description is not in conformity with LMMHA. The correct description is ‘ <b>101-Niti Aayog</b> ’.

It is recommended that necessary steps may be taken to align the Major, Sub-major and Minor head of accounts with the List of Major and Minor head of accounts in forthcoming Supplementary budget for 2023-24 as well as next year budget.

#### 4.2.3 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 2023-24, it is 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 2023-24.

(Table – 6)

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	26	2230-01-101- Industrial Relations-004-Improvement of working conditions of Child & Women Labour	2230-01-113-Improvements of Working Conditions of Child/Women Labour
5	19	35	27	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

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
7	18	33	113	2056-00-101-007-Training Institute for Correctional Homes staff	2056-00-003-Training
8	17	25	35	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)	Ditto
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	127	2225-80-800-007-W. B. Commission for Backward Classes	2225-03- Welfare of Backward Classes
16	16	24	207	4210-06-Public Health-800 – Other Expenditure-001-Improvement of Health Transport Organization [HF]	4210-04-Public Health-200-Other Programmes
17	11	05	105	2401-00-108-Commercial Crops-007-Oilseed Development including	2401-00-114-Development of Oil Seeds
18	11	05	103	2401-00-108-Commercial Crops -002-Potato-seed Certification Centre	2401-00-103-Seeds
9	21	55	125	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	207	4210-06-Public Health-200-Other Expenditure-SDS-003-Improvement of Public Health Laboratories	4210-04-Public Health-107-Public Health Laboratories

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
23	24	72	77	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 committee.
25	24	72	107	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 99 99	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	47 45 99	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.

Effective measures may be taken for correction of all such cases in the Budget Publications of 2023-24.

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

According to the West Bengal Budget Manual and West Bengal Financial Rules<sup>8</sup> 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, examination of Budget Publications for 2023-24 reveals that budget estimates enhanced during the F.Y. 2022-2023 through sanctions for expenditure obtained by Demands for Supplementary Grants, have not properly been considered in the Revised Estimates for the F.Y. 2022-23 as evident from respective Detailed Demands for Grants of 2023-24 in respect of Demand/ Grant No. 18 (Finance), 21 (Food & Supplies), 25 (Public Works), 43 (Power), 53 (Transport), 68 (Home & Hill Affairs), 72 (Urban Development & Municipal Affairs). The variance observed between Revised estimates and sum of Budget estimates, Supplementary Grants, Re-appropriation and Surrender for 2022-23, as furnished by the Finance Department and accepted by this office, ranged from Rs. (-) 276 crores to Rs 662.93 crores. Illustrations to this effect are depicted in the **Annexure - 2**.

Reason for wide variance between total appropriation (i.e., BE + Supplementary + Re-appropriation - Surrender) and Revised Estimates of 2022-2023 shown in the Budget Publication of 2023-24 in respect of aforesaid Demands was not furnished by the State government.

Since the Supplementary estimates for the year 2022-23 and Budget estimates of 2023-24 inclusive of revised estimates figures for 2022-23 were presented in the Legislature on 15

<sup>8</sup> Rule 337, 340

February 2023 there was adequate scope to include Supplementary estimates in the Revised estimates for 2022-23.

## 4.4 Public Debt

### 4.4.1 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 reveals that for following Market loans under minor head 101 below the major head 6003-Internal Debt of the State Government raised during 2022-23 **interest amounting to Rs 3,024.85 crore was not provided in the Budget estimates** for 2023-24 under head 2049-01-101 which may result in understatement of Revenue deficit to that extent, as exhibited in Budget Publication no. 9.

(Table - 7)

Sl. No.	Classification of Head of Accounts in respect of Market loans	Loan amount raised (Rs)	Non provision of Interest (Rs)
1	6003-00-101-350 - 7.74% West Bengal SGS-2039, issued on 19.10. 2022	2500,00,00,000	193,50,00,000
2	6003-00-101-351 - 7.93% West Bengal SGS-2037, issued on 27.10. 2022	1500,00,00,000	118,95,00,000
3	6003-00-101-352-7.95% West Bengal SGS-2039, issued on 27.10. 2022	2000,00,00,000	159,00,00,000
4	6003-00-101-353-7.64% West Bengal SGS-2032, issued on 21.12. 2022	1000,00,00,000	76,40,00,000
5	6003-00-101-354-7.67% West Bengal SGS-2037, issued on 21.12.2022	2000,00,00,000	153,40,00,000
6	6003-00-101-355-7.67% West Bengal SGS-2039, issued on 28.12.2022	2000,00,00,000	153,40,00,000
7	6003-00-101-356-7.67% West Bengal SGS-2041, issued on 28.12.2022	2000,00,00,000	153,40,00,000
8	6003-00-101-357-7.64% West Bengal SGS-2042, issued on 04.01.2023	2000,00,00,000	152,80,00,000
9	6003-00-101-358-7.66% West Bengal SGS-2039, issued on 25.01.2023	2000,00,00,000	153,20,00,000
10	6003-00-101-359-7.71% West Bengal SGS-2039, issued on 01.02.2023	1000,00,00,000	77,10,00,000
11	6003-00-101-360-7.69% West Bengal SGS-2039, issued on 01.03.2023	2000,00,00,000	153,80,00,000
12	6003-00-101-361-7.69% West Bengal SGS-2042, issued on 01.03.2023	2500,00,00,000	192,25,00,000
13	6003-00-101-362-7.75% West Bengal	2000,00,00,000	155,00,00,000



Sl. No.	Classification of Head of Accounts in respect of Market loans	Loan amount raised (Rs)	Non provision of Interest (Rs)
	SGS-2039, issued on 08.03.2023		
14	6003-00-101-363-7.79% West Bengal SGS-2042, issued on 08.03.2023	2500,00,00,000	194,75,00,000
15	6003-00-101-364- 7.74% West Bengal SGS-2041, issued on 23.03.2023	2500,00,00,000	193,50,00,000
16	6003-00-101-365-7.74% West Bengal SGS-2043, issued on 23.03.2023	2500,00,00,000	193,50,00,000
17	6003-00-101-366-7.89% West Bengal SGS-2040, issued on 29.03.2023	3500,00,00,000	276,15,00,000
18	6003-00-101-367-7.85% West Bengal SGS-2042, issued on 29.03.2023	3500,00,00,000	274,75,00,000
		<b>Total</b>	<b>3024,85,00,000</b>

It is recommended that necessary budget provision may be included in the demands for Supplementary Grants for 2023-24.

#### 4.4.2 Discrepancies in sub-head accounts of 6003-00-101- Market Loans

It is observed from the Budget Publications for the F.Y. 2023-24 that Sub-head codes relating to repayments of Market Loans under the HoA 6003-00-101- Market Loans in Demand no. 18, are not in agreement with the Sub-head codes, representing receipts of such Loans under the aforesaid HoA, in Budget Publication no. 4. The discrepancies in this regard are indicated below.

(Table - 8)

Hd. of Account			As per BP 4		As per Demand no. 18		
			Sub-head	Sub head description	Sub-head	Sub head description	Budget provision (Rs)
6003	00	101	144	8.26% W.B.G.S - 2023	179	8.26% West Bengal Loan 2023 received on 25.04.2013	1,000,00,00,000
6003	00	101	145	7.63% W.B.G.S - 2023	180	7.63% West Bengal Loan 2023 received on 22.05.2013	1,000,00,00,000
6003	00	101	146	7.82% W.B.G.S - 2023	181	7.82% West Bengal Loan 2023 received on 19.06.2013	2,000,00,00,000
6003	00	101	147	7.98% W.B.G.S - 2023	182	7.98% West Bengal Loan 2023 received on 03.07.2013	1,000,00,00,000
6003	00	101	148	9.48% W.B.G.S - 2023	183	9.48% West Bengal Loan 2023 received on 17.07.2013	1,000,00,00,000
6003	00	101	149	9.72% W.B.G.S - 2023	184	9.72% West Bengal Loan 2023 received on 01.08.2013	10,00,00,00,000
6003	00	101	150	9.84% W.B.G.S - 2023	185	9.84% West Bengal Loan 2023 received on 28.08.2013	933,58,00,000
6003	00	101	151	9.94% W.B.G.S - 2023	186	9.94% West Bengal Loan 2023 received on 25.09.2013	1,500,00,00,000
6003	00	101	152	9.35% W.B.G.S - 2023	187	9.35% West Bengal Loan 2023 received on 09.10.2013	1,000,00,00,000

Hd. of Account			As per BP 4		As per Demand no. 18		
			Sub-head	Sub head description	Sub-head	Sub head description	Budget provision (Rs)
6003	00	101	153	9.35% W.B.G.S - 2023	188	9.35% West Bengal Loan 2023 received on 23.10.2013	566,42,00,000
6003	00	101	154	9.42% W.B.G.S - 2023	189	9.42% West Bengal Loan 2023 received on 06.11.2013	1,500,00,00,000
6003	00	101	155	9.42 % West Bengal SDL-2023	190	9.42% West Bengal Loan 2023 received on 20.11.2013	1,000,00,00,000
6003	00	101	156	9.37% West Bengal SDL-2023	191	9.37% West Bengal Loan 2023 received on 04.12.2013	500,00,00,000
6003	00	101	157	9.54% West Bengal SDL-2023	192	9.54% West Bengal Loan 2023 received on 18.12.2013	1,000,00,00,000
6003	00	101	158	9.4% W.B.G.S - 2024	193	9.40% West Bengal Loan 2024 received on 01.01.2014	800,00,00,000
6003	00	101	159	9.26 % W.B.G.S - 2024	194	9.26% West Bengal Loan 2024 received on 15.01.2014	1,200,00,00,000
6003	00	101	160	9.42% W.B.G.S - 2024	195	9.42% West Bengal Loan 2024 received on 29.01.2014	1,000,00,00,000
6003	00	101	161	9.72% West Bengal SDL-2024	196	9.72% West Bengal Loan 2024 received on 11.02.2014	1,000,00,00,000
6003	00	101	162	9.85% West Bengal SDL-2024	197	9.85% West Bengal Loan 2024 received on 25.02.2014	1,000,00,00,000
6003	00	101	163	9.7% West Bengal SDL-2024, issued on 12.03.2014	198	9.70% West Bengal Loan 2024 received on 11.03.2014	1,000,00,00,000

Consequent upon such mismatch in sub-head codes, the amount initially booked (i.e. credited) against each of the sub-head codes on receipts of such loans shall remain un-settled in the books of accounts maintained by the Pr. Accountant-General (A&E)'s Office, since repayment of such loans are allotted in different sub-head codes in Demand no. 18, unless the sub-head codes in both receipt (in B.P. no. 4) and payment (in Demand 18) side are synchronised. Necessary steps may be taken to regularise in Supplementary Budget for 2023-24.

#### 4.4.3 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 Demand no. 18 revealed the following inadequacy in respect of special securities issued to NSSF by the State Government.



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

(Table - 9A)

Sl. No.	Name of the securities
1	13.50% Government of West Bengal (NSSF)(Non-transferable) Special Securities, 1999
2	12.50% Government of West Bengal (NSSF)(Non-transferable) Special Securities, 2000

- (b) In respect following securities there are differences in nomenclature of securities in respect of year of their issuance.

(Table –9B)

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 2023-24.

## 4.5 Misclassification observed in Budget provisions

The principles of classifications co-relating transactions with functions, programme and activity of the Government as per the Government accounting Rule 1990 (GAR) and adoption of standardized codes numbers allotted to the Major, Sub-Major and the Minor Heads (LMMHA) in the LMMHA are not scrupulously followed by different departments in Detailed Demands for grants. Besides, stipulation of Government Accounting Standard was also not observed in some instances. This led to operation of inappropriate head of accounts in comparison to LMMHA, GAR etc. and consequent misclassification of transactions in Budget documents.

### 4.5.1 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 and 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 3054-Roads and Bridges-04-338- Pradhan Mantri Gram Sadak Yojana and 2217- Urban Development instead of capital section under the head 4515 and 4217 as detailed below.

**(Table - 10)**

Sl. No.	BP No.	Grnt 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	537,65,00,000
2	19	40	4515	00	103	001	Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (Central Share)	53	650,00,00,000
3	19	40	4515	00	789	002	Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (State Share)	53	160,00,00,000
4	19	40	4515	00	789	001	Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (State Share)	53	268,50,00,000
5	19	40	4515	00	796	002	Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (State Share)	53	82,15,00,000
6	19	40	4515	00	796	001	Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (State Share)	53	277,00,00,000
7	24	72	4217	03	191	001	Atal Mission for Rejuvenation and Urban Transformation (AMRUT)(Central Share)	53	111,00,00,000
8	24	72	4217	03	191	002	Atal Mission for Rejuvenation and Urban Transformation (AMRUT)(State Share)	53	150,33,00,000
9	24	72	4217	03	192	001	Atal Mission for Rejuvenation and Urban Transformation (AMRUT)(Central Share)	53	420,00,00,000
10	24	72	4217	03	192	002	Atal Mission for Rejuvenation and Urban Transformation (AMRUT)(Central Share)	53	299,00,00,000
11	24	72	4217	03	789	001	Atal Mission for Rejuvenation and Urban	53	140,00,00,000

Sl. No.	BP No.	Grnt No.	Major Head	Sub major Head	Minor Head	Sub Head	Sub Head Description	Dtl. Head	Budget provision (Rs.)
							Transformation (AMRUT)(Central Share)		
12	24	72	4217	03	789	002	Atal Mission for Rejuvenation and Urban Transformation (AMRUT)(State Share)	53	20,00,00,000
13	24	72	4217	03	796	001	Atal Mission for Rejuvenation and Urban Transformation (AMRUT)(Central Share)	53	60,00,00,000
14	24	72	4217	03	796	002	Atal Mission for Rejuvenation and Urban Transformation (AMRUT)(State Share)	53	18,00,00,000
<b>Total</b>									<b>3193,63,00,000</b>

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

#### 4.5.2 Discrepancies in Capital nature object head appears in Revenue section

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.

However, the State Government incorporated three Detailed/ Object Heads viz. 51- Motor vehicles, 52- Machinery & Equipment 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>9</sup> in the Budget publication -10. This is in deviation of Note-1 below Rule 26 of Government Accounting Rules 1990 since the inclusion of these object heads in two different “Object Class”, former being Revenue and latter being 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.

<sup>9</sup> In respect Object Heads viz. 51- Motor vehicles, 52- Machinery & Equipment

Operations of some capital class in nature object heads like ‘51-Motor Vehicles’, ‘52-Machinery & Equipment’ and ‘77- Computerisation’ under revenue heads is shown in Table- below.

(Table – 11)

Sl No.	Grant No	Major Head.	Sub Major Head.	Minor Head	Sub-Head	Sub Head description	Dtl. Head.	Budget Provision (Rs.)
1	53	2070	00	114	001	Motor Vehicles	51	2,50,00,000
2	18	2039	00	001	005	Departmental Chemical Examination Laboratory	52	10,13,000
3	25	2059	80	052	003	P.W. Directorate - New Supplies-Scientific Instruments and Dressing materials	52	3,65,000
4	25	2059	80	052	003	P.W. Directorate - New Supplies-Scientific Instruments and Dressing materials	52	44,000
5	25	3054	80	052	001	Repairs and Carriage of Tools and Plants	52	41,71,000
6	75	2058	00	103	007	Modernisation of Kadapara Press	52	5,77,50,000
7	75	2058	00	103	004	Modernisation of Raj Bhawan Press	52	3,46,50,000
8	02	2012	03	090	001	Governors Secretariat	77	10,60,000
9	07	2225	01	277	031	Maintenance of Online Schemes	77	9,58,000
10	08	2425	00	101	001	Audit of Co-operative-	77	10,50,000
11	08	2425	00	105	002	Computerised Management of Co-operative Data and Records.	77	2,00,00,000
12	10	3456	00	001	005	Implementation of Consumer Protection Act. 1956 Setting up of State Commission and Distt. Forums	77	48,00,000
13	10	3475	00	106	004	Change over to the Metric System of Weights and Measures	77	1,00,00,000
14	11	2851	00	102	017	Scheme for Development of SSI	77	80,00,000
15	14	2202	04	001	003	Strengthening of Administrative Structure	77	5,00,000
16	14	2205	00	105	006	Development and expansion of Govt. Public Libraries	77	1,25,75,000
17	15	2202	80	001	004	Implementation of e-Governance	77	30,09,38,000
18	15	2202	80	789	001	Implementation of e-Governance	77	12,75,78,000

Sl No.	Grant No	Major Head.	Sub Major Head.	Minor Head	Sub-Head	Sub Head description	Dtl. Head.	Budget Provision (Rs.)
19	15	2202	80	796	001	Implementation of e-Governance	77	4,65,57,000
20	18	2014	00	116	003	State Administrative Tribunal	77	5,00,000
21	18	2030	03	800	001	Computerization of the process of registration	77	10,00,00,000
22	18	2030	03	800	005	Implementation of the Scheme for e-Governance	77	75,00,000
23	18	2039	00	001	004	Superintendence	77	18,00,000
24	18	2039	00	001	002	District Charges	77	10,20,000
25	18	2040	00	001	005	Computerisation for Sales Tax Complex at Baleghata, Calcutta	77	23,00,00,000
26	18	2040	00	001	006	Implementation of the scheme for e-Governance	77	52,00,000
27	18	2045	00	103	002	Computerisation for Implementation of Online Portal Under Directorate of Electricity Duty	77	23,00,000
28	18	2052	00	090	041	West Bengal Public Finance Management Reforms Program funded by ADB	77	1,50,00,00,000
29	18	2052	00	090	043	West Bengal Public Finance Management Reforms Programme funded by ADB (State Share)	77	50,00,00,000
30	18	2052	00	090	005	Finance Department-Data Processing Centre (DPC)-Integrated Financial Management System (IFMS)	77	36,00,00,000

A detailed list showing the budget provision upto Rs five lakh of such misclassification of Capital nature expenditure as Revenue expenditure is given in **Annexure - 3**.

Similar discrepancies 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 in this regard.

#### 4.5.3 Misclassification of state Pension Scheme under JAI BANGLA

National Social Assistance Programme (NSAP) at present includes following five sub-schemes as its components, as enshrined in the Para 2.2 of the guidelines of the Government of India, Ministry of Rural Development:

- Indira Gandhi National Old Age Pension Scheme (IGNOAPS)
- Indira Gandhi National Widow Pension Scheme (IGNWPS)

- c) Indira Gandhi National Disability Pension Scheme (IGNDPS)
- d) National Family Benefit Scheme (NFBS)
- e) Annapurna Scheme

In terms of the List of Major and Minor Heads of Accounts of Union and States (LMMHA), expenditure in respect of the aforesaid schemes need to be classified against the minor heads below the sub-major head '03-National Social Assistance Programme' and the major head 2235- Social Security And Welfare.

But, review of Demand no. 40, pertaining to the Panchayats & Rural Development Department for the F.Y. 2023-24 reveals that the State Government has made new provisions for different pension schemes under Jai Bangla, as illustrated below:

(Table – 12)

Demand No.	Maj. head	Sub maj. hd	Minor head	Sub-head	Sub-head description	Budget provision (Rs.)
40	2235	03	101	007	Old Age Pension Scheme under Jai Bangla	5,31,43,00,000
40	2235	03	101	008	Widow Pension Scheme under Jai Bangla	5,47,18,00,000
40	2235	03	101	009	Disability Pension Scheme under Jai Bangla	1,94,88,00,000
40	2235	03	789	009	Old Age Pension Scheme under Jai Bangla	1,26,38,00,000
40	2235	03	789	010	Widow Pension Scheme under Jai Bangla	2,17,73,00,000
40	2235	03	789	011	Disability Pension Scheme under Jai Bangla	42,13,00,000
40	2235	03	796	009	Old Age Pension Scheme under Jai Bangla	1,25,33,00,000
40	2235	03	796	010	Widow Pension Scheme under Jai Bangla	1,30,58,00,000
40	2235	03	796	011	Disability Pension Scheme under Jai Bangla	68,18,00,000
					<b>Total</b>	<b>1983,82,00,000</b>

As the aforesaid pension schemes are state specific and are not part of the National Social Assistance Programme (NSAP), budget allocations to the tune of Rs. 1983.82 crore made in the Demand for Grants against the Sub-major head '03-National Social Assistance Programme', below the Major head 2235- Social Security and Welfare shall result in misclassification in the State accounts for the F.Y. 2023-24. **Since the pension schemes under 'Jai Bangla' are State schemes, it is suggested that these schemes may be classified under 2235-60-102-Pension under Social Security Schemes.**

#### 4.5.4 Misclassification of Pension under IGNWPS and IGNDPS

The Indira Gandhi National Widow Pension Scheme (IGNWPS) and Indira Gandhi National Disability Pension Scheme (IGNDPS) although being included under NSAP, yet no Minor head has since been allotted by Controller General of Accounts, Govt of India against the said

programme. Review of Demand no. 40, for the F.Y. 2023-24 reveals that the State Government has made budget allocation to the tune of Rs. 250 Rs. 14.00 crore for IGNWPS and IGNDPS respectively against the Minor head '101- National Old Age Pension Scheme', below the Sub-major head '03-National Social Assistance Programme' and the Major head 2235- Social Security and Welfare. The Minor head operated by the State Government on this account is not at par with the programme, hence shall result in misclassification in the State accounts.

A specific Minor Head is required to be opened for IGNWPS and IGNDPS under NSAP for which it is suggested to move the competent authority.

#### 4.5.5 Misclassifications against the works "Construction of Office buildings"

Note (1) (b) below the major head 4059- Capital Outlay on Public Works in LMMHA *inter-alia* states that this major head and the sub-head '01- Office Buildings' along with the minor head '051-Construction' shall record Capital expenditure on all general-purpose office and administrative buildings, irrespective of the function to which they relate.

But review of the Budget Publications for the F.Y. 2023-24 reveals that such guideline has not been adhered to by seven departments while making budget allocations against construction of office buildings as shown below.

(Table - 13)

Demand No.	Major Hd.	Sub-major Hd.	Minor Hd.	Sub-Hd.	Sub-head description	Budget provision (Rs.)
5	4401	00	800	005	Construction of Office Buildings in the Districts	35,00,00,000
8	4425	00	001	001	Construction of Office Buildings	3,00,00,000
21	4408	02	800	004	Creation of accommodation for the different offices of Food and Supplies Department.	30,00,00,000
28	4216	02	800	003	Administrative Improvement - Construction of Office-cum Residential Complexes for Field Officers	1,00,00,000
30	4220	60	101	003	Setting up of a new office building in District.	3,00,00,000
55	4702	00	800	008	Construction of office buildings at the District and Sub-divisional levels under the Development of Agriculture	5,00,00,000
65	4225	02	800	004	Construction of office in different districts (Detailed head 60)	15,65,00,000
65	4225	02	800	004	Construction of office in different districts (Detailed head 53)	5,00,00,000
68	4055	00	207	016	Directorate and Other Offices	100,00,00,000

Consequent upon the above, expenditures booked on the above account during the F.Y. 2023-24, shall result in functional misclassification within the Capital section in the Government accounts for the said period.



#### 4.5.6 Misclassifications in Budget provisioning for roads and bridges works

As per the List of Major and Minor Heads of Accounts for Union and States (LMMHA), works expenditure in connection with roads and bridges should be classified either under the major head 5054-Capital Outlay on Roads & Bridges in case of construction/ reconstruction/ improvement etc. works or 3054-Roads & Bridges for maintenance/repairs works according to the nature of expenditure i.e., Capital or Revenue Expenditure. Further, two distinct minor heads '101-Bridges' and '337-Road Works', below the major head '5054', and minor heads '102-Bridges' and '337-Road Works', below the major head '3054', are appear in the LMMHA to classify expenditure towards 'Bridges' and 'Road Works' respectively.

However, review of Budget Publications for the F.Y. 2023-24 revealed that the budget provisions have been made by clubbing for both road and bridge works against minor heads '337-Road Works' and '800-Other Expenditure' resulting in misclassification in budget provision at minor head level for Rs.1470.15 crore<sup>10</sup>. Moreover, major head other than 5054/3054 have been adopted for works relating to roads and bridges, hence resulting in misclassification in budget provision at major head level for Rs.110.40<sup>11</sup> crore. An illustration in this regard is presented below:

(Table - 14)

Sl. No.	De mand No.	Major Hd.	Sub-major Hd.	Minor Hd.	Sub-Hd.	Sub-head description	Detailed Hd.	Sub-detailed Hd.	Budget provision (Rs.)
1	07	4225	01	796	001	Road, Bridges and Culverts	53	00	12,50,00,000
2	25	3054	03	337	008	Improvement of State Roads & Bridges	35	00	1,58,000
3	25	3054	80	800	003	Maintenance of lighting arrangements on State Bridges by P W Department Electrical Wing	19	00	51,50,000
4	25	5054	03	337	011	Improvement of State Roads & Bridges	53	00	790,00,00,000
5	25	5054	03	337	011	Improvement of State Roads & Bridges	60	00	60,00,000
6	25	5054	03	337	012	Development of State Roads & Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF)	53	00	37,50,00,000
7	25	5054	03	337	013	Development of State Roads and Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF)	53	00	20,00,00,000

<sup>10</sup> Sl. No. 2 to 10 of the Table

<sup>11</sup> Sl. No. 1 and 11 to 16 of the Table



Sl. No.	De mand No.	Major Hd.	Sub-major Hd.	Minor Hd.	Sub-Hd.	Sub-head description	Deta iled Hd.	Sub-deta iled Hd.	Budget provision (Rs.)
8	25	5054	03	337	014	Electrical works on Roads & Bridges (Electrical)	53	00	1,52,25,000
9	25	5054	03	337	016	Programme for Roads and Bridges under Central Road Fund (Central Share)	53	00	300,00,00,000
10	25	5054	80	800	009	Programme for Roads and Bridges under Central Road Fund (Central Share)	53	00	320,00,00,000
11	32	4711	03	103	282	Replacement of timber bridges on Drainage Channel by R.C.C. Bridges in Howrah, Hooghly and Midnapore	53	00	22,00,00,000
12	32	4711	03	103	310	Construction of RCC Bridges at North & South 24-Parganas Districts under Eastern Circle	53	00	12,00,00,000
13	32	4711	03	103	311	Construction of RCC Bridges at North & South 24-Parganas Districts under Greater Calcutta Drainage Circle	53	00	15,00,00,000
14	32	4711	03	103	312	Reconstruction of RCC Steel Bridges in Kolkata, North & South 24-Parganas Districts under Metropolitan Drainage Circle	53	00	8,00,00,000
15	62	2575	02	101	018	Maintenance of Roads, Bridges and Buildings	27	00	90,34,000
16	65	4225	02	796	058	Roads, Bridges and Culverts	53	00	40,00,00,000

#### 4.5.7 Misclassifications at Detailed /object head level

According to Rule 26 (c) of the Government Accounting Rule, 1990 a "detailed head", is termed as an object classification. On the expenditure side of the accounts detailed heads are primary units of appropriation meant for itemised control over expenditure and indicate the object or nature of expenditure on a scheme or activity or organisation in terms of inputs such as 'Salaries', 'Office Expenses', 'Grants-in-aid', 'Loans', 'Investments' etc. These primary units of appropriation or standard object heads are determined by the Ministry of Finance, Government of India under Rule 8 of the Delegation of Financial Power Rules, 1978.

Scrutiny of Budget publications of 2023-24 revealed the following misclassifications at the detailed/object head level which can be rectified in the ensuing Supplementary Budget.

(Table - 15)

Sl. No.	Demand No. (B.P.No.)	Major- sub-major- Minor-Sub- Head of accounts	Detailed & Sub-detailed head	Budget Provision (Rs)	Observations
1	6 (BP-12)	2404-00-192-001-Administration	(i) 13-01-Electricity (ii) 19-Maintenance (iii) 27-Minor Works/Maintenance (iv) 50-Other charges (v) 78-Outsourcing of Services	93,57,000 1,000 3,00,000 6,50,000 10,000	According to General Directions (para 3.1) in LMMHA standard minor head '192 represents 'Assistance to Municipalities / Municipal Councils'. Against this minor head, detailed heads 31-Grants-in-Aid –General, 35-Grants for creation of Capital Assets, and 36-Grants-in-aid-Salaries could be operated.
2	6 (BP-12)	2404-00-192-003-Processing	19-Maintenance	1,50,00,000	Do
3	6 (BP-12)	2404-00-192-002-Procurement	(i) 21-Materials and Supplies/Stores and Equipments-04-Others (ii) 50-Other charges	4,20,00,000 4,33,000	
4	7 (BP-12)	4225-01-277-001-Construction of Hostels for Schools	27-Minor Works	50,00,000	Detailed head 27-Minor Works is not appropriate for recording construction works, instead 53- Major Works / Land and Buildings should be considered.
5	18 (BP-14)	2030-02-102-002-Expenses on Sale of Stamps	17-Transportation Cost On Retirement	0	The detailed head does not exist in BP 10
6	18 (BP-14)	2071-01-800-001-Fund Required for Meeting Other Expenditure	17-Transportation Cost On Retirement	0	The detailed head does not exist in BP 10
7	25 (BP-17)	2059-01-053-030-Payment of electricity charges associated with maintenance of Buildings by PWD (Civil)	50-Other charges	3,57,00,000	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

Sl. No.	Demand No. (B.P.No.)	Major- sub-major- Minor-Sub- Head of accounts	Detailed & Sub-detailed head	Budget Provision (Rs)	Observations
					misclassification in the accounts.
8	25 (BP-17)	2059-01-053-031- Payment of electricity charges associated with maintenance of Buildings by PWD (Electrical)	50-Other charges	3,97,80,000	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.
9	38 (BP-19)	2225-04-277-015- Aliah University-	27-Minor Works/ Maintenance	72,00,000	Since Aliah University is an autonomous body budget provision towards maintenance should be given as GIA under the detailed head 31-02, below the HoA 2225-04-277. Hence, the provision made against detailed head 27 is not appropriate.
10	38 (BP-19)	4225-04-277-014- Development of Aliah University	(i) 52- Machinery and Equipment/Tools and Plants (ii) 53- Major Works / Land and Buildings (iii) 60- Other Capital Expenditure	21,00,00,000 31,00,00,000 80,00,00,000	Since Aliah University is an autonomous body budget provision for Major works, Machinery and equipment and other capital expenditure should be given as GIA for creation of capital assets under detailed head 35 below the HOA 2225-04-277. Hence, budget provisions against the Capital head with detailed heads 52, 53 and 60 are not appropriate.
11	40 (BP-19)	2217-05-191-013- Township and administrative colonies	27- Minor Works/ Maintenance	16,000	As per LMMHA the minor head 191 represents 'Assistance to Municipal Corporation' against which only 31, 35, or 36 could be used as detailed head

Sl. No.	Demand No. (B.P.No.)	Major- sub-major- Minor-Sub- Head of accounts	Detailed & Sub-detailed head	Budget Provision (Rs)	Observations
12	43 (BP-20)	4801-05-190-002- Implementation of Integrated Power Development Scheme (IPDS) (State Share)	53- Major Works / Land and Buildings	2,31,00,000	According to para 4.2 of General Directions of LMMHA the minor head 190 in capital section denotes 'Investments in Public Sector and Other Undertakings' against which detailed head '54-Investment' only could be operated.
13	45 (BP-20)	2215-01-192-001- O & M of Municipal Water Supply [PH]	19- Maintenance	29,26,48,000	In terms of para 3.1 in LMMHA standard minor head '192 represents 'Assistance to Municipalities / Municipal Councils'. Against this minor head detailed head of only 31-Grants-in-Aid – General, 35-Grants for creation of Capital Assets, and 36-Grants-in-aid-Salarie could be operated.
14	65 (BP-12)	4225-02-190-009- Construction of Pandit Raghunath Murmu Residential School Buildings and Hostels	53- Major Works / Land and Buildings	53,00,000	According para 4.2 of General Directions of LMMHA the minor head 190 in capital section denotes 'Investments in Public Sector and Other Undertakings' against which detailed '54-Investment' only could be operated.

In order to obviate such misclassifications between minor, sub and detailed head, the State Government should follow principle for basis of classification as per rule 29 of the Government Accounting Rules, 1990 which enshrined that the classification of transactions in Government accounts, shall have closer reference to the function, programme and activity of the Government and the object of the revenue or expenditure.

#### 4.5.8 Persistent misclassifications observed in Budget publications

Scrutiny of Budget documents further revealed following misclassifications of transactions with reference to List of Major and Minor heads of Accounts of Union and States some of which were pointed out in Budget review of previous years against which rectification measures are still awaited.

These misclassifications are occurred due to non- observance of principles of classifications co-relating transactions with functions, programme and activity of the Government as per the Government accounting Rule 1990 and non adoption of standardized codes numbers allotted

to the Major, Sub-Major and the Minor Heads in the LMMHA. Moreover, the departments instead of considering the activity to be undertaken under the scheme for linking the scheme with programme (minor head) and function (major head), selected the scheme name as sub-head resulting in incorrect identification of major and minor head.

A list of such misclassification observed in the Budget reviews of previous years is given in **Annexure - 4**.

#### 4.6 Implicit subsidy

Subsidy refers to direct contributions and special assistance that Government provides to an individual, business, or institution to remove some type of burden to offset operating cost or to stimulate greater output or investment in the overall interest of the public. Whereas grants are direct financial contributions for specific activities that support the policy objectives of the government.

During scrutiny of budget documents of 2023-24, 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 –16)

Sl. No.	B.P. No.	Grant No.	Classification of heads of Accounts	Sub-head and detailed head Description	Budget provision (Rs)	Observation
1	24	72	2217-80-001-	008-Grant to KMC / HMC for adjustment of Energy Bills of CESC - <b>31-02</b>	250,00,00,000	To reduce the operating cost of KMC/HMC and other ULBs the Government subsidised their energy bills through direct payments.
2	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>	300,00,00,000	
3	22	8	2425-00-107	053-Development of Long Term Cooperative Credit Structure other than Risk Fund- <b>31-02-Other grants</b>	2,14,20,000	Providing long term credit and assistance for creation of bad
4	22	8	2425-00-107	001- Special Bad Debt Reserve (Risk Fund) of Central Co-operative Banks	21,00,00,000	Debt reserve as grants is intended for reduction of cost of funds and operating cost of various levels of Co-operative banks and societies. Hence, assistance
5	22	8	2425-00-107	021- Supply of Long Term Credit- <b>31-02-Other grants</b>	8,40,00,000	
6	22	8	2425-00-789	019- Development of	1,20,000	

Sl. No.	B.P. No.	Grant No.	Classification of heads of Accounts	Sub-head and detailed head Description	Budget provision (Rs)	Observation
				Long Term Cooperative Credit Structure other than Risk Fund- <b>31-02-Other grants</b>		is in nature of subsidies.
7	22	8	2425-00-789	008- Special Bad Debt Reserve (Risk Fund) of Central Co-operative Bank- <b>31-02-Other grants</b>	7,20,00,000	Debt reserve as grants are intended for reduction of cost of funds and operating cost of various levels of Co-operative banks and societies. Hence, assistance is in nature of subsidies
8	22	8	2425-00-789	010- Special Bad Debt Reserve (Risk Fund) of PACS- <b>31-02-Other grants</b>	14,40,00,000	
9	22	8	2425-00-789	014- Supply of Long Term Credit- <b>31-02-Other grants</b>	2,88,00,000	
10	22	8	2425-00-796	003- Special Bad Debt Reserve (Risk Fund) of Central Co-operative Banks- <b>31-02</b>	1,80,00,000	
11	22	8	2425-00-796	006- Special Bad Debt Reserve (Risk Fund) of Primary Agricultural Credit Societies- <b>31-02</b>	3,60,00,000	
12	22	8	2425-00-796	012- Supply of Long Term Credit- <b>31-02-Other grants</b>	72,00,000	
13	15	20	2405-00-101	003- Distribution of Minikits, Water Conditioner etc. and development of Social Fisheries- <b>31-02</b>	20,00,00,000	Objective of distribution is to reduce the cost of Social fisheries.
14	15	20	2405-00-789	003-Distribution of Minikits, Water Conditioner etc., and Development of Social Fisheries and Integrated Fishing- <b>31-02</b>	55,00,00,000	Therefore, such distribution qualifies as Subsidy.
15	13	11	2851-00-102	013-Incentive for encouraging the setting up of new enterprises & expansion of existing enterprises - <b>31-02</b>	75,00,00,000	Incentive to enterprises is a payment or concession to stimulate greater output or investment.
16	13	11	2851-00-789	016-Incentive for encouraging the setting up of new enterprises & expansion of existing enterprises - <b>31-02</b>	55,00,00,000	So, such incentives are in nature of Subsidy.
17	13	11	2851-00-796	010- Incentive for	30,00,00,000	

Sl. No.	B.P. No.	Grant No.	Classification of heads of Accounts	Sub-head and detailed head Description	Budget provision (Rs)	Observation
				encouraging the setting up of new enterprises & expansion of existing enterprises -31-02		
18	13	11	2851-00-105	006- Marketing assistance programme for K&VI -31-02	13,96,00,000	Marketing assistance to K&VI is a direct contribution by Government to reduce their marketing cost. Thus, qualifies as subsidy
19	13	11	2851-00-789	009- Marketing assistance programme for K&VI -31-02	6,00,00,000	
20	13	11	2851-00-796	006- Marketing assistance programme for K&VI -31-02	4,00,00,000	

#### 4.7 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, review of Budget Publications for the F.Y. 2023-24 revealed that necessary budget provisions for the F.Y. 2023-24 have not been made in the Demands for Grants in respect of the advances drawn from the Contingency Fund during the F.Y. 2022-2023 but lying un-recouped at the end of the year –details on this account are furnished below:

(Table - 17)

Sl. No.	Grnt. No.	HOA	Try / Month	Sanction . No. & Date	TV No. & Date	Amount Drawn (Rs.)	Amount remain un-recouped (Rs.)	Remarks
1	19	4059-01-051-104-52-00-C	Kol PAO III 1/23	1500/ F-ES/ 15012/ 20/ 2020 dt 29.12.2022	0001 dt 04.01.2023	3,52,350	3,52,350	No provision made in Budget for the F.Y. 2023-24.
2	25	5054-03-337-011-53-00-C	Tamluk 05/2022	32 (Sanction)/ PWD-25020 (15)/ 2/ 2022 - Works Wing dt 12.05.2022	0001 12.05.2022	1,53,78,291	1,53,78,291	No provision made in Budget for the F.Y. 2023-24.



Sl. No.	Grnt. No.	HOA	Try / Month	Sanction . No. & Date	TV No. & Date	Amount Drawn (Rs.)	Amount remain un-recouped (Rs.)	Remarks
3	25	5054-03-337-011-53-00-C	Tamluk 05/2022	32 (Sanction)/ PWD-25020 (15)/ 2/ 2022 - Works Wing dt 12.05.2022	0002 12.05.2022	1,06,21,650	5,76,650	No provision made in Budget for the F.Y. 2023-24.
4	25	5054-03-337-011-53-00-C	Burdwan I 07/2022	218 (Sanction)/ PWD-15020/ 12/ 2020 - Works Wing dt 14.07.2022	0001 25.07.2022	1,12,45,433	1,12,45,433	No provision made in Budget for the F.Y. 2023-24.
5	25	5054-03-337-011-53-00-C	Bishnupur 07/2022	106 (Sanction)/ PWD- 44013/ 3/ 2020 - Roads Wing dt 16.08.2022	0001	2,29,99,794	2,29,99,794	No provision made in Budget for the F.Y. 2023-24.
6	32	2711-01-001-003-14-00-C	Chandernagar 03/23	142-I dt 20.03.2023	0001 dt 31.03.2023	1,73,469	1,73,469	No provision made in Budget for the F.Y. 2023-24.
7	32	2711-01-001-003-14-00-C	Chandernagar 03/23	143-I dt 20.03.2023	0002 dt 31.03.2023	1,04,238	1,04,238	No provision made in Budget for the F.Y. 2023-24.
8	32	2711-01-001-003-14-00-C	Chandernagar 03/23	144-I dt 20.03.2023	0003 dt 31.03.2023	5,84,385	5,84,385	No provision made in Budget for the F.Y. 2023-24.
9	32	2711-01-001-003-14-00-C	Chandernagar 03/23	568-IFS (W) dt 29.03.2023	0004 dt 31.03.2023	76,743	76,743	No provision made in Budget for the F.Y. 2023-24.
10	32	2711-01-001-003-14-00-C	Chandernagar 03/23	555-IFS (W) dt 27.03.2023	0005 dt 31.03.2023	6,37,344	6,37,344	No provision made in Budget for the F.Y. 2023-24.
11	32	2711-01-001-003-14-00-C	Chandernagar 03/23	546-IFS (W) dt 2.03.2023	0006 dt 31.03.2023	1,53,435	1,53,435	No provision made in Budget for the F.Y. 2023-24.
12	32	2711-01-001-003-14-00-C	Chandernagar 03/23	172-I dt 30.03.2023	0007 dt 31.03.2023	7,29,967	7,29,967	No provision made in Budget for the F.Y. 2023-24.
13	32	4701-04-101- 096-53-00-C	Purulia I 03/23	123- IA/ IW- 13012 (11)/ 01/ 2023 dt 23.03.2023	0002 dt 30.03.2023	11,23,579	11,23,579	No provision made in Budget for the F.Y. 2023-24.
14	32	4701-04-101- 086-53-00-C	Purulia I 03/23	470-IFS (W) dt 02.03.2023	0001 dt 20.03.2023	3,09,283	3,09,283	No provision made in Budget for the F.Y. 2023-24.

Sl. No.	Grnt. No.	HOA	Try / Month	Sanction . No. & Date	TV No. & Date	Amount Drawn (Rs.)	Amount remain un-recouped (Rs.)	Remarks
15	32	4711-03-103- 107-53-00-C	Baruipur 02/23	583-IFS (W) dt 31.03.2023	0001 dt 31.03.2023	17,017	17,017	No provision made in Budget for the F.Y. 2023-24.
16	45	4215-01-102- 004-53-00-C	Berhampore I 3/23	47/ PHE- 13012/ 5/ 2022/ Budget cell dt 04.01.2023	0001 dt 31.03.2023	15,15,443	15,15,443	No provision made in Budget for the F.Y. 2023-24.
17	50	4575-02-796-007-53-00-C	Kol PAO III 3/23	314/ FS/ SA/ SDB-16011 (11)/ 148/ 2022 dt 28.03.2023	0001 dt 28.03.2023	3,75,000	3,75,000	No provision made in Budget for the F.Y. 2023-24.
18	52	3452-80-001-001-50-00-C	Kol PAO I 03/2023	522-TM dt 15.03.2023	0003 16.03.2023	2,94,70,224	2,94,70,224	No provision made in Budget for the F.Y. 2023-24.
19	52	3452-80-001-001-50-00-C	Kol PAO I 03/2023	521-TM dt 15.03.2023	0002 16.03.2023	67,52,026	67,52,026	No provision made in Budget for the F.Y. 2023-24.
20	68	2015-00-102-001-01-01-C	Kol PAO I 03/2023	319 (Law)/ PE/ 155-21/ 23 dt 14.03.2023	0001 15.03.2023	6,27,214	6,27,214	No provision made in Budget for the F.Y. 2023-24.

Necessary budget provision may be made in Supplementary demands for grants of 2023-24 for recouperment of the Contingency Fund.

#### 4.8 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 2023-24 are furnished below for rectification in the Budget Publications of 2024-25.

(Table – 18)

Sl. No.	B.P No.	Grant No.	Page No.	Classification as per B.P of 2023-24	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>2702-03-Maintenance- 796-Tribal Area sub-Plan</b>	<b>C. S. No. 510 dated 13.05.2004</b>

Sl. No.	B.P No.	Grant No.	Page No.	Classification as per B.P of 2023-24	Classification as should be as per correction slip	Correction slip No.
				<b>003-Shallow Tubewells with Submersible Pumps [ WI ]</b> <b>27-Minor Works/Maintenance (in r/o all three subheads)</b>		
2	17	25  28	35-36  102-103	<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 30.12.2004 may be adopted taking into account the schemes to be introduced under those Minor heads	<b>C.S.No. 535 dated 30.12.2004</b>
3	20	43    78	62-64   244-245	<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  <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	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> " <b>Sub-Major Head: 00</b> <b>Minor Head 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>	<b>C.S. No. 650 dated 15.09.2008</b>
4	5	--	50--56	<b>8448-00-120-Other Funds</b>	<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.	<b>C.S.No. 915 dated 07.08.2018</b>
5	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>	<b>C.S.No. 965 dated 09.07.2021</b>

Sl. No.	B.P No.	Grant No.	Page No.	Classification as per B.P of 2023-24	Classification as should be as per correction slip	Correction slip No.
					Minor heads 106 & 107 are not incorporated in BP no. 4	
6	11	5	236	<b>4702-00-101-Surface Water 047- Implementation of schemes under Micro Irrigation Fund (MIF)</b>	<b>4702-00-103- Micro Irrigation</b> <b>Observation</b> Minor head '103--Micro Irrigation' has not been incorporated in Demand no. 5	<b>C.S. No. 984 dated 26.04.2022</b>
7	13	15		<b>2202-01-112- National Programme of 9Mid Day Meals in Schools</b>	<b>2202-01-112-Pradhan Mantri Poshan Shakti Nirman (PM-Poshan)</b> <b>Observation</b> Renaming of the minor head has not been effected in Demand no. 15.	<b>C.S. No. 1004 dated 29.12.2022</b>
8	18	32	77	<b>4701-04-101-Medium Irrigation Scheme</b>	<b>4701-04-101-Works related to Irrigation</b> <b>Observation</b> Renaming of the minor head has not been effected in Demand no. 32.	<b>C.S. No. 983 dated 26.04.2022</b>

#### 4.9 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 2023-24, it was observed that Budget Provisions amounting to **Rs 3,825.36 crore** in 264 sub-heads (as per Annexure- 5) and **Rs 5,269.04 crore** in 204 sub-heads (as per Annexure – 7) were provided under the Minor Head '800 - Other Expenditure' and '800 - Other Receipts' which are 1.24 per cent of the total Revenue and Capital expenditure and 2.48 per cent of the total Revenue receipt respectively.

(Table - 19)

(Rs in Crore)

Budget Estimates under Minor Head 800 – Other Expenditure/ Other Receipts (Revenue and Capital)	2022-23		2023-24	
	Other Expenditure	Other Receipts	Other Expenditure	Other Receipts
	10,944.73	5,888.93	3,825.36	5,269.04

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. It is seen from the table above that budget provisions in ‘Other Expenditure’ heads have been reduced significantly in 2023-24 over previous year.

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.

#### 4.10 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 2023-24, 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 – 20)

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	2,43,000
2	0070	60	800	004	10	Recoveries of Over payments-Recoveries	1,71,000

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	96,55,000
4	0071	01	800	001	27	Recoveries of overpayments-Other Receipts	93,000
5	0210	01	800	004	10	Recoveries of overpayments-Recoveries	1,62,000
6	0210	04	800	001	10	Recoveries of overpayments-Recoveries	1,75,000
7	0401	00	800	003	27	Recoveries of overpayments – Other Receipts	15,000

Effective measures may be taken for necessary corrections of all such cases in the Budget Publication No. 4 of 2023-24.

#### 4.11 Inappropriate inclusion of Minor head for ‘Deduct-Receipts and Recoveries on Capital Account’

Para 4.3 of ‘General Directions in ’ of List of Major and Minor Head of Account of Union and States, provides that ‘Deduct-Receipts and Recoveries on Capital Account’ be opened, wherever necessary, as a sub head below the relevant minor heads under the various capital major/sub-major heads wherefrom the expenditure was initially incurred. Where such receipts and recoveries on capital account are not identifiable with any programme minor head, the same may be adjusted in accounts as a sub-head under the minor head ‘Other Expenditure’, (Code '800') under the concerned major/sub-major head.

Scrutiny of Budget documents revealed that Minor head ‘911-Recoveries of Over payments’ which are used to book recoveries of overpayments pertaining to previous year(s) in Revenue section as per provision enshrined in Para 3.10 of General Directions of the List of Major and Minor Head of Account of Union and States, are extensively included in Capital section of 14 Demands ( No. 4, 8, 11, 23, 24, 25, 28 32, 38, 42, 51,53,55 and 69) in contravention of provision of stated above. Examples of such inappropriate inclusion of minor head in Capital section in the Budget documents of 2023-24 are given below.

(Table- 21)

Demand No.	Major head	Sub-Major head	Minor head	Budget provision (Rs)
04	4435	01	911	0
08	4425	00	911	-10,000
11	4851	00	911	0
23	4406	01	911	0
24	4210	01	911	0
24	4210	03	911	0

Demand No.	Major head	Sub-Major head	Minor head	Budget provision (Rs)
25	4059	01	911	0
28	4216	03	911	-1,000
32	4711	01	911	0
42	4059	01	911	0
42	4216	01	911	0
51	4250	00	911	0
53	5055	00	911	0
55	4702	00	911	-1,00,000
69	4059	01	911	0

It is recommended to rectify these errors in the budget of 2024-25.

#### 4.12 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 2023-24.

(Table – 22)

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

#### 4.13 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 2023-24 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.



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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 2023-24. A few such cases are listed in **Annexure -9**. Though such cases were highlighted in the Budget Review of previous years also, complete remedial measures were not taken even in the Budget for 2023-24.

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. 4.1)

### Illustrative list of new 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	0	0041	00	501	001	Receipts from issue of Smart Card type Driving Licence and Registration Certificate	0
2	4	0	0055	00	105	006	Kolkata Police Band Fund	44,000
3	4	0	0070	60	800	028	Notary fees	0
4	4	0	0070	60	800	030	Fees and Other Collection of West Bengal Police Recruitment Board	0
5	4	0	0070	60	800	031	Penalty amount collected from bank for delay return of failed payment transactions	0
6	4	0	0075	00	101	003	Compensation to the recorded Bargadar	0
7	4	0	0215	01	800	004	Packaged Drinking Water (Prandhara)	12,84,000
8	4	0	1601	06	101	100	Ayushman Bharat under NRHM	0
9	4	0	1601	06	101	101	Implementation of Schemes under RCH Flexible pool under NRHM	0
10	4	0	1601	06	101	102	Infrastructure Maintenance under NRHM	0
11	4	0	1601	06	101	103	ASHA Benefit Packages under NRHM	0
12	4	0	1601	06	101	104	PROJECT TIGER	8,50,00,000
13	4	0	1601	06	101	105	PROJECT ELEPHANT	1,00,00,000
14	4	0	1601	06	101	115	Skill Acquisition and Knowledge Awareness for Livelihood Promotion	1,50,00,000
15	4	0	1601	06	101	116	Strengthening of Infrastructure for Institutional Training	10,00,00,000
16	4	0	1601	06	101	117	Development of Skills	1,30,00,000
17	4	0	1601	06	101	118	Rainfed Area Development and Climate Change	0
18	4	0	1601	06	101	119	National Project on Soil Health and Fertility	0
19	4	0	1601	06	101	120	Paramparagat Krishi Vikas Yojana	0
20	4	0	1601	06	101	121	Post-Matric Scholarship for SC Students (Umbrella Scheme for Development of Schedule Castes)	0
21	4	0	1601	06	101	122	Pre-Matric Scholarship for SC Students (Umbrella Scheme for Development of Schedule Castes)	53,00,00,000

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
22	4	0	1601	06	101	123	Post Matric Scholarship for OBSs, EBCs and DBTs-PM YASAVI (Umbrella Programme for Development of Other Vulnerable Groups)	40,00,00,000
23	4	0	1601	06	101	124	Pre Matric Scholarship for OBSs, EBCs and DBTs-PM YASAVI (Umbrella Programme for Development of Other Vulnerable Groups)	36,95,00,000
24	4	0	1601	06	101	125	Boys and Girls Hostel for OBCs (Umbrella Programme for Development of Other Vulnerable Groups)	0
25	4	0	1601	06	101	126	Flexible Pool for Non-Communicable Diseases under NRHM	0
26	4	0	1601	06	101	127	Flexible Pool for Communicable Diseases under NRHM	0
27	4	0	1601	06	101	128	Flexible Pool for Other Health System for activities under NRHM	0
28	4	0	1601	06	101	129	Flexible Pool under NUHM	0
29	4	0	1601	06	101	130	Ayushman Bharat under NUHM	0
30	4	0	1601	06	101	131	Forest Fire Prevention and Management Scheme	1,50,00,000
31	4	0	1601	06	101	132	Post-Matric Scholarship Tribal (Umbrella Programme for Development of Scheduled Tribes)	40,00,00,000
32	4	0	1601	06	101	133	Pre-Matric Scholarship Tribal (Umbrella Programme for Development of Scheduled Tribes)	15,00,00,000
33	4	0	1601	06	101	134	Development of Particularly Vulnerable Tribal Groups (Umbrella Programme for Development of Scheduled Tribes)	3,20,00,000
34	4	0	1601	06	101	135	Minimum Support Price for Minor Forest Produce (Umbrella Programme for Development of Scheduled Tribes)	0
35	4	0	1601	06	101	136	Rashtriya Gram Swaraj Abhiyan (RGSA)	18,00,00,000
36	4	0	1601	06	101	137	Covid-19 Vaccination for Health Care Workers & Front line workers	0
37	4	0	1601	06	101	138	Covid19 Emergency Response & Health System Preparedness package under Other Health System	0
38	4	0	1601	06	101	139	Livestock Census and Integrated Sample Survey (Rashtriya Pashudhan Vikas Yojana)	1,80,00,000

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
39	4	0	1601	06	101	140	National Livestock Mission (Rashtriya Pashudhan Vikas Yojana)	0
40	4	0	1601	06	101	141	Pradhan Mantri Anusuchit Jaati Abhyuday Yojana (PM AJAY)	90,00,00,000
41	4	0	1601	06	101	142	State Drug Regulatory System	40,73,01,000
42	4	0	1601	08	113	015	Mission Mode Project on e-Panchayats (Social Audit)	0
43	4	0	1601	08	113	016	National AIDS and STD Control Programme	0
44	4	0	1601	08	113	017	Land Records Modernization Programme	0
45	4	0	1601	08	113	018	National Handloom Development Programme	0
46	4	0	1601	08	113	019	Deen Dayal Upadhyaya Gram Jyoti Yojna	0
47	4	0	1601	08	113	020	Rashtriya Gram Swaraj Abhiyan (RGSA)	0
48	4	0	1601	08	113	021	Integrated Scheme for Development of Silk Industry through Central Silk Board	0
49	4	0	1601	08	113	022	Implementation of ePrisons Project	0
50	4	0	1601	08	113	023	Skills Strengthening for Industrial Value Enhancement (STRIVE)	0
51	4	0	1601	08	113	024	Reimbursement of Govt Of India's Share of Election related expenditure incurred by the State/UT Govt.	55,00,00,000
52	4	0	1601	08	113	025	Other Disaster Management Project	0
53	4	0	1601	08	113	026	Police Verification Process for Passport Related Services	0
54	4	0	1601	08	113	027	Assistance to State Agencies for intra-state movement of foodgrains and FPS dealers margin under NFSA	0
55	4	0	1601	08	113	028	Community Development through Polytechnics	0
56	4	0	1601	08	113	029	National Apprenticeship Promotion Scheme (NAPS)	0
57	4	0	1601	08	113	031	Grants for EAP	0
58	4	0	1601	08	113	034	National database for unorganised workers (eSHRAM) (3954)	0
59	5	0	8121	00	129	003	Integrated Wildlife Management Plan	0
60	5	0	8121	00	129	004	Net Present Value of Forest Land	0
61	5	0	8121	00	129	005	Interest	0
62	5	0	8223	00	102	001	Sales of Securities	0

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
63	5	0	8225	02	102	001	Investment in Securities	0
64	5	0	8229	00	106	002	West Bengal Investment And Infrastructure Development Fund (WBIIDF)	0
65	5	0	8235	00	200	002	Consumer Welfare Fund in respect of West Bengal Good and Services Tax Rules, 2018	1,20,000
66	5	0	8235	00	201	001	West Bengal Investment and Infrastructure Development Fund (WBIIDF)	0
67	5	0	8336	00	103	001	Compensatory Afforestation	0
68	5	0	8336	00	103	002	Catchment Area Treatment Plan	0
69	5	0	8336	00	103	003	Integrated Wildlife Management Plan	0
70	5	0	8336	00	103	005	Interest	0
71	5	0	8336	00	800	020	P.F.for the employees of local library Authorities under Siliguri Mahakuma Parisad	27,00,000
72	5	0	8336	00	800	023	Provident Fund Deposit for Transport Workers	0
73	5	0	8336	00	800	024	Provident Fund for Building & Other Construction Workers	0
74	5	0	8443	00	106	017	Director (Supply & Account), Refugee Relief & Rehabilitation Directorate	0
75	5	0	8443	00	116	004	West Bengal Building & Other Construction Workers Social Security Scheme	15,000
76	5	0	8443	00	116	005	West Bengal Transport Workers Social Security Scheme	15,000
77	5	0	8448	00	120	024	Miscellaneous Funds	0
78	5	0	8448	00	120	055	Prime Ministers Endowment Fund	0
79	5	0	8448	00	120	070	District Implementation Committee for National Project for Water Bodies	0
80	5	0	8448	00	120	107	West Bengal Allied Medical and Para Medical Council	0
81	5	0	8448	00	120	118	West Bengal State Rural Development Agency (WBSRDA)	0
82	5	0	8448	00	120	119	Midnapore -Kharagpur Development Authority	0
83	5	0	8449	00	120	016	WBECSE Ltd.	0
84	5	0	8449	00	120	018	West Bengal Society for Information & Culture (WBSIC)	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	2235	02	200	036	One Time Grant to the Family of Deceased Farmer under Krishak Bondhu	600,00,00,000
86	11	5	2401	00	102	001	Financial Support to Krishak Bandhu	2684,00,00,000
87	11	5	2401	00	789	105	Financial Support to "Krishak bandhu" (SCP)	2204,00,00,000
88	11	5	2401	00	796	086	Financial Support to "Krishak bandhu" (TSP)	312,00,00,000
89	11	5	2401	00	103	016	Strengthening of State Seed Certification Agencies	1,02,00,000
90	11	5	2401	00	104	004	Paramparagat Krishi Vikas Yojana under Rashtriya Krishi Vikas Yojana (9145) (Central Share)	25,00,000
91	11	5	2401	00	104	005	Paramparagat Krishi Vikas Yojana under Rashtriya Krishi Vikas Yojana (9145) (State Share)	20,00,000
92	11	5	2401	00	109	042	Agriculture Extension (Krishonnati Yojana) (Central Share)	30,00,00,000
93	11	5	2401	00	109	043	Agriculture Extension (Krishonnati Yojana) (State Share)	22,00,00,000
94	11	5	2401	00	113	021	Implementation of Seed Village Programme under Seeds and Planting Material (Krishonnati Yojana) (Central Share)	1,00,00,000
95	11	5	2401	00	113	022	Implementation of Seed Village Programme under Seeds and Planting Material (Krishonnati Yojana) (State Share)	80,00,000
96	11	5	2401	00	113	023	Submission on Agricultural Mechanization(SMAM) under RKVY (9145) (State Share) (RKVY)	10,00,000
97	11	5	2401	00	113	024	Submission on Agricultural Mechanization(SMAM) under RKVY (9145) (State Share) (RKVY)	8,00,000
98	11	5	2401	00	789	115	Agriculture Extension (Krishonnati Yojana) (Central Share)	13,00,00,000
99	11	5	2401	00	789	116	Agriculture Extension (Krishonnati Yojana) (State Share)	7,00,00,000
100	11	5	2401	00	789	118	Implementation of Seed Village Programme under Seeds and Planting Material (Krishonnati Yojana) (Central Share)	60,00,000
101	11	5	2401	00	789	119	Implementation of Seed Village Programme under Seeds and Planting Material (Krishonnati Yojana) (State Share)	40,00,000



Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
102	11	5	2401	00	789	122	Submission on Agricultural Mechanization(SMAM) under RKVY (9145) (Central Share)	20,00,000
103	11	5	2401	00	789	123	Submission on Agricultural Mechanization(SMAM) under RKVY (9145) (State Share)	15,00,000
104	11	5	2401	00	789	124	Paramparagat Krishi Vikas Yojana under Rashtriya Krishi Vikas Yojana (9145) (Central Share)	30,00,000
105	11	5	2401	00	789	125	Paramparagat Krishi Vikas Yojana under Rashtriya Krishi Vikas Yojana (9145) (State Share)	25,00,000
106	11	5	2401	00	796	096	Agriculture Extension (Krishonnati Yojana) (Central Share)	5,00,00,000
107	11	5	2401	00	796	097	Agriculture Extension (Krishonnati Yojana) (State Share)	3,00,00,000
108	11	5	2401	00	796	099	Implementation of Seed Village Programme under Seeds and Planting Material (Krishonnati Yojana) (Central Share)	40,00,000
109	11	5	2401	00	796	100	Implementation of Seed Village Programme under Seeds and Planting Material (Krishonnati Yojana) (State Share)	13,00,000
110	11	5	2401	00	796	103	Submission on Agricultural Mechanization(SMAM) under RKVY (9145) (Central Share)	20,00,000
111	11	5	2401	00	796	104	Submission on Agricultural Mechanization(SMAM) under RKVY (9145) (State Share)	15,00,000
112	11	5	2401	00	796	105	Paramparagat Krishi Vikas Yojana under Rashtriya Krishi Vikas Yojana (9145) (Central Share)	20,00,000
113	11	5	2401	00	796	106	Paramparagat Krishi Vikas Yojana under Rashtriya Krishi Vikas Yojana (9145) (State Share)	15,00,000
114	11	5	2415	01	277	010	Medical Reimbursement for State Aided University Teachers & Officials	0
115	11	5	2435	60	103	001	Food and Nutrition Security (Krishionnati Yojana) (Central share)	20,00,00,000
116	11	5	2435	60	103	002	Food and Nutrition Security (Krishionnati Yojana) (State share)	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)
117	11	5	2435	60	789	001	Food and Nutrition Security (Krishionnati Yojana) (Central share)	7,00,00,000
118	11	5	2435	60	789	002	Food and Nutrition Security (Krishionnati Yojana) (State share)	5,00,00,000
119	11	5	2435	60	796	001	Food and Nutrition Security (Krishionnati Yojana) (Central Share)	3,00,00,000
120	11	5	2435	60	796	002	Food and Nutrition Security (Krishionnati Yojana) (State share )	3,00,00,000
121	11	5	2515	00	103	003	Rainfed Area Development (RAD) Programme under Rashtriya Krishi Vikas Yojana (RKVY) (9145) (Central Share) (RKVY)	18,00,000
122	11	5	2515	00	103	004	Rainfed Area Development (RAD) Programme under Rashtriya Krishi Vikas Yojana (RKVY) (9145) (State Share)	14,00,000
123	11	5	2515	00	789	023	Rainfed Area Development (RAD) Programme under Rashtriya Krishi Vikas Yojana (RKVY) (9145) (Central Share)	20,00,000
124	11	5	2515	00	789	024	Rainfed Area Development (RAD) Programme under Rashtriya Krishi Vikas Yojana (RKVY) (9145) (State Share)	15,00,000
125	11	5	2515	00	796	021	Rainfed Area Development (RAD) Programme under Rashtriya Krishi Vikas Yojana (RKVY) (9145) (Central Share)	10,00,000
126	11	5	2515	00	796	022	Rainfed Area Development (RAD) Programme under Rashtriya Krishi Vikas Yojana (RKVY) (9145) (State Share)	8,00,000
127	11	5	3451	00	090	003	Agriculture Wing	12,27,71,000
128	12	6	2403	00	101	083	National Livestock Mission [NLM] [Central Share] (OCASPS) [AD]	0
129	12	6	2403	00	101	084	National Livestock Mission [NLM] [State Share] (OCASPS)	0
130	12	6	2403	00	789	057	Livestock Census & Integrated Sample Survey [Central Share] (OCASPS)	50,00,000
131	12	6	2403	00	789	058	Livestock Census & Integrated Sample Survey [State Share] (OCASPS)	0
132	12	6	2403	00	796	051	Livestock Census & Integrated Sample Survey [Central Share] (OCASPS)	30,00,000

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
133	12	6	2403	00	796	052	Livestock Census & Integrated Sample Survey [State Share] (OCASPS)	0
134	12	6	2403	00	800	035	Medical Reimbursement for State Aided University Teachers & Officials	0
135	12	6	4401	00	001	003	Rastriya Krishi Vikash Yojana (RKVY) (Central Share) (RKVY)	0
136	12	6	4401	00	001	004	Rastriya Krishi Vikash Yojana (RKVY) (State Share) (RKVY)	0
137	12	6	4401	00	789	013	Rastriya Krishi Vikash Yojana (RKVY) (Central Share) (RKVY)	0
138	12	6	4401	00	789	014	Rastriya Krishi Vikash Yojana (RKVY) (State Share) (RKVY)	0
139	12	6	4401	00	796	013	Rastriya Krishi Vikash Yojana (RKVY) (Central Share) (RKVY)	0
140	12	6	4401	00	796	014	Rastriya Krishi Vikash Yojana (RKVY) (State Share) (RKVY)	0
141	12	7	2049	01	200	042	Loan for Implementation of State Development Schemes [SC]	0
142	12	7	2225	01	102	014	Taposili Bandhu-Old Age Pension Scheme to Scheduled Castes under Jai Bangla	12,73,00,00,000
143	12	7	2225	01	277	033	Educational Empowerment - Post-Metric, Pre-Metric, Up-gradation of Merit etc. (Central Share)	0
144	12	7	2225	01	277	034	Educational Empowerment - Post-Metric, Pre-Metric, Up-gradation of Merit etc. (State Share)	0
145	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)	0
146	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)	0
147	12	7	4225	03	277	005	Boys and Girls Hostel for OBCs (Central Share) (OCASPS)	0
148	12	7	4225	03	277	006	Boys and Girls Hostel for OBCs (State Share) (OCASPS)	0
149	12	7	6225	01	190	001	Loan for Implementation of State Development Schemes	0

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
150	12	65	2049	01	200	040	Loan for Implementation of State Development Schemes	0
151	12	65	2225	02	102	016	Jai Johar-Old Age Pension to Scheduled Tribes under Jai Bangla	3,50,69,00,000
152	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	9,00,00,000
153	12	65	4225	02	796	058	Roads, Bridges and Culverts	40,00,00,000
154	12	65	4225	02	796	062	New construction related to Government Hostel for Boys	0
155	12	65	4225	02	796	067	New construction related to Construction, Improvement and Maintenance of Ashram Hostel and Estt. of Ashram type School	0
156	12	65	4225	02	796	070	Infrastructure Development	1,85,00,00,000
157	12	65	6225	02	190	005	Loan for Implementation of State Development Schemes	0
158	13	11	4851	00	102	027	Infrastructural Development Schemes under SIDBI Cluster Development Fund (SCDF)	87,00,00,000
159	13	11	4851	00	902	001	West Bengal Compensatory Entry Tax Fund (WBCETF)	-14,00,00,000
160	13	11	6851	00	102	008	Loans to Pulver Ash Ltd	3,40,000
161	13	15	2202	01	107	006	Strengthening of PTTIs as per NCTE norms	33,85,72,000
162	13	15	2202	01	107	015	Development including Teacher Training and Adult Education	6,74,62,000
163	13	15	2202	01	107	016	Miscellaneous works & services of Teachers' Training Institute [ES]	10,000
164	13	15	2202	01	109	008	Provision for incentive to the Development of Elementary Education [ES]	8,70,60,00,000
165	13	15	2202	02	001	012	Procurement and distribution of Bi-Cycle to General Category Students	1,34,00,00,000
166	13	15	2202	02	110	042	Provision for Incentive to the Development of Secondary Education	8,40,00,00,000
167	13	15	2202	02	113	003	Samagra Shiksha Abhiyan (Teachers Training & Adult Education) (Central Share)	3,60,19,000

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
168	13	15	2202	02	113	004	Samagra Shiksha Abhiyan (Teachers Training & Adult Education) (State Share)	2,37,75,000
169	13	15	2202	02	789	042	Samagra Shiksha Abhiyan (Teachers Training & Adult Education) (Central Share)	1,80,10,000
170	13	15	2202	02	789	043	Samagra Shiksha Abhiyan (Teachers Training & Adult Education) (State Share)	1,21,69,000
171	13	15	2202	02	796	040	Samagra Shiksha Abhiyan (Teachers Training & Adult Education) (Central Share)	59,71,000
172	13	15	2202	02	796	041	Samagra Shiksha Abhiyan (Teachers Training & Adult Education) (State Share)	40,56,000
173	13	15	2202	02	796	042	Provision for Incentive to the Development of Secondary Education	72,00,00,000
174	14	18	2049	01	200	043	Loans from Fisheries and Aquaculture Infrastructure Development Fund (FIDF)	15,00,000
175	14	18	2049	05	105	004	State Compensatory Afforestation Fund [SCAF]	0
176	14	18	2075	00	800	002	Grants to clubs of Government employees for promotion of recreational activities	1,02,000
177	14	18	2075	00	800	004	Payment to Health Care Organisations for cashless medical facility	144,00,00,000
178	14	18	2235	60	200	095	New Programmes for Development of the State	1472,50,00,000
179	14	18	2235	60	789	024	New Programmes for Development of the State	500,00,00,000
180	14	18	2235	60	796	026	New Programmes for Development of the State	100,00,00,000
181	14	18	2235	60	800	009	Compensation payable to the affected Covid Warrior or to the family member of deceased Covid Warrior	0
182	14	18	4059	01	051	107	Creation of examination Hall for Public Service Commission, WB	0
183	14	18	6003	00	101	179	8.26% West Bengal Loan 2023 received on 25.04.2013	1000,00,00,000
184	14	18	6003	00	101	180	7.63% West Bengal Loan 2023 received on 22.05.2013	10,00,00,00,000

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
185	14	18	6003	00	101	181	7.82% West Bengal Loan 2023 received on 19.06.2013	2000,00,00,000
186	14	18	6003	00	101	182	7.98% West Bengal Loan 2023 received on 03.07.2013	1000,00,00,000
187	14	18	6003	00	101	183	9.48% West Bengal Loan 2023 received on 17.07.2013	10,00,00,00,000
188	14	18	6003	00	101	184	9.72% West Bengal Loan 2023 received on 01.08.2013	10,00,00,00,000
189	14	18	6003	00	101	185	9.84% West Bengal Loan 2023 received on 28.08.2013	933,58,00,000
190	14	18	6003	00	101	186	9.94% West Bengal Loan 2023 received on 25.09.2013	15,00,00,00,000
191	14	18	6003	00	101	187	9.35% West Bengal Loan 2023 received on 09.10.2013	1000,00,00,000
192	14	18	6003	00	101	188	9.35% West Bengal Loan 2023 received on 23.10.2013	566,42,00,000
193	14	18	6003	00	101	189	9.42% West Bengal Loan 2023 received on 06.11.2013	1500,00,00,000
194	14	18	6003	00	101	190	9.42% West Bengal Loan 2023 received on 20.11.2013	1000,00,00,000
195	14	18	6003	00	101	191	9.37% West Bengal Loan 2023 received on 04.12.2013	500,00,00,000
196	14	18	6003	00	101	192	9.54% West Bengal Loan 2023 received on 18.12.2013	1000,00,00,000
197	14	18	6003	00	101	193	9.40% West Bengal Loan 2024 received on 01.01.2014	800,00,00,000
198	14	18	6003	00	101	194	9.26% West Bengal Loan 2024 received on 15.01.2014	1200,00,00,000
199	14	18	6003	00	101	195	9.42% West Bengal Loan 2024 received on 29.01.2014	1000,00,00,000
200	14	18	6003	00	101	196	9.72% West Bengal Loan 2024 received on 11.02.2014	1000,00,00,000
201	14	18	6003	00	101	197	9.85% West Bengal Loan 2024 received on 25.02.2014	1000,00,00,000
202	14	18	6003	00	101	198	9.70% West Bengal Loan 2024 received on 11.03.2014	1000,00,00,000
203	14	18	6003	00	109	026	Loans from the Fisheries and Aquaculture Infrastructure Development Fund (FIDF)	0
204	15	19	4059	60	051	020	Construction & upgradation of Fire Stations	37,00,00,000

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
205	15	20	4405	00	796	001	Infrastructure facilities for Fisheries Programme under RIDF	11,00,00,000
206	15	21	2235	60	200	098	Duare Ration Prakaalpa	430,00,00,000
207	15	22	2401	00	119	083	Integrated Development of Horticulture under Krishionnati Yojana (Central Share) (OCASPS)	9,36,00,000
208	15	22	2401	00	119	084	Integrated Development of Horticulture under Krishionnati Yojana (State Share) (OCASPS)	6,19,20,000
209	15	22	2401	00	789	120	Integrated Development of Horticulture under Krishionnati Yojana (Central Share) (OCASPS)	2,99,00,000
210	15	22	2401	00	789	121	Integrated Development of Horticulture under Krishionnati Yojana (State Share) (OCASPS)	1,97,80,000
211	15	22	2401	00	796	101	Integrated Development of Horticulture under Krishionnati Yojana (Central Share) (OCASPS)	65,00,000
212	15	22	2401	00	796	102	Integrated Development of Horticulture under Krishionnati Yojana (State Share) (OCASPS)	43,00,000
213	15	23	2406	01	102	044	Conservation of Aquatic Ecosystems (Central Share) (OCASPS)	2,00,00,000
214	15	23	2406	01	102	045	Conservation of Aquatic Ecosystems (State Share) (OCASPS)	1,33,00,000
215	15	23	2406	02	112	004	Lloyd Botanic Garden, Darjeeling	80,00,000
216	15	23	2406	02	112	007	Creation and improvement of parks and gardens	22,00,00,000
217	15	23	2406	04	103	001	Compensatory Afforestation	7,20,00,000
218	15	23	2406	04	103	002	Catchment Area Treatment Plan	55,00,000
219	15	23	2406	04	103	003	Integrated Wildlife Management Plan	63,00,000
220	15	23	2406	04	103	004	Net Present Value of Forest Land	17,20,00,000
221	15	23	2406	04	103	005	Interest	1,94,28,000
222	15	23	2406	04	903	001	National Compensatory Afforestation Fund	0
223	15	23	2406	04	904	001	State Compensatory Afforestation Fund	-28,20,00,000
224	15	23	4406	01	103	003	Integrated Wildlife Management Plan	6,00,00,000



Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
225	16	24	2210	01	200	017	Swasthya Sathi	15,00,00,00,000
226	16	24	2210	06	001	003	West Bengal Clinical Establishment Regulatory Commission (WBCERC)	6,44,000
227	16	24	2210	06	001	004	State Organ & Tissue Transplantation Organization	1,15,00,000
228	16	24	2210	06	001	006	Implementation of Schemes under RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share)	8,40,00,00,000
229	16	24	2210	06	001	007	Implementation of Schemes under RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share)	4,15,00,00,000
230	16	24	2210	06	001	009	Routine Immunization Programme under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share)	23,90,00,000
231	16	24	2210	06	001	011	Pulse Polio Immunization under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share)	2,89,00,000
232	16	24	2210	06	001	017	National Tuberculosis Elimination Programme (NTEP) under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share)	3,41,00,000
233	16	24	2210	06	001	018	Infrastructure Maintenance (4064) (State Share)	1,50,00,00,000
234	16	24	2210	06	001	019	Commodity Grant under NTEP under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share)	6,00,00,000
235	16	24	2210	06	001	020	Commodity Grant under Pulse Polio Immunization under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share)	5,00,00,000
236	16	24	2210	06	001	021	Commodity Grant under Routine Immunization Programme under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share)	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)
237	16	24	2210	06	101	006	Kolkata Metropolitan Urban Health Organisation	30,000
238	16	24	2210	06	101	053	West Bengal Universal Eye Health Project-Chokher Alo	50,00,000
239	16	24	2210	06	101	056	Prevention and Control of Dengue	95,00,00,000
240	16	24	2210	06	102	002	Enforcement of Food Safety and Standards ( <i>Detailed head 31-02</i> )	8,74,000
241	16	24	2210	06	102	002	Enforcement of Food Safety and Standards ( <i>Detailed head 50</i> )	18,000
242	16	24	2210	06	102	006	Implementation of the Food Safety and Standards Act,2006 and Rules and Regulation of 2011 (State Contribution)	2,55,78,000
243	16	24	2210	06	104	007	State Drug Regulatory System (Central Share)	7,66,96,000
244	16	24	2210	06	104	008	State Drug Regulatory System (State Share)	32,00,000
245	16	24	2210	06	789	014	Swasthya Sathi	5,10,00,00,000
246	16	24	2210	06	789	015	State Drug Regulatory System (Central Share)	3,05,24,000
247	16	24	2210	06	789	016	State Drug Regulatory System (State Share)	81,00,000
248	16	24	2210	06	789	017	Implementation of Schemes under RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share)	2,53,00,00,000
249	16	24	2210	06	789	018	Implementation of Schemes under RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share)	79,00,00,000
250	16	24	2210	06	789	020	Routine Immunization Programme under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share)	15,96,00,000
251	16	24	2210	06	789	022	Pulse Polio Immunization under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share)	2,33,00,000

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
252	16	24	2210	06	789	028	National Tuberculosis Elimination Programme (NTEP) under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063)(State Share)	2,91,00,000
253	16	24	2210	06	789	029	Infrastructure Maintenance (4064) (State Share)	60,00,00,000
254	16	24	2210	06	789	031	Commodity Grant under Pulse Polio Immunization under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share)	3,50,00,000
255	16	24	2210	06	789	032	Commodity Grant under Routine Immunization Programme under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share)	30,00,00,000
256	16	24	2210	06	796	012	Swasthya Sathi	5,00,00,00,000
257	16	24	2210	06	796	013	State Drug Regulatory System (Central Share)	45,81,000
258	16	24	2210	06	796	014	State Drug Regulatory System (State Share)	19,00,000
259	16	24	2210	06	796	015	Implementation of Schemes under RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share)	93,28,00,000
260	16	24	2210	06	796	016	Implementation of Schemes under RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share)	43,00,00,000
261	16	24	2210	06	796	018	Routine Immunization Programme under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share)	4,18,00,000
262	16	24	2210	06	796	020	Pulse Polio Immunization under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share)	1,00,00,000
263	16	24	2210	06	796	026	National Tuberculosis Elimination	65,00,000

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
							Programme (NTEP) under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share)	
264	16	24	2210	06	796	027	Infrastructure Maintenance(4064)(State Share)	27,00,00,000
265	16	24	2210	06	796	029	Commodity Grant under Pulse Polio Immunization under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share)	1,50,00,000
266	16	24	2210	06	796	030	Commodity Grant under Routine Immunization Programme under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share)	7,00,00,000
267	16	24	2210	80	101	005	Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (Central Share)	10,00,00,000
268	16	24	2210	80	101	006	Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (State Share)	6,50,00,000
269	16	24	2210	80	789	005	Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (Central Share)	4,00,00,000
270	16	24	2210	80	789	006	Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (State Share)	2,60,00,000
271	16	24	2210	80	796	005	Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (Central Share)	1,00,00,000
272	16	24	2210	80	796	006	Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (State Share)	65,00,000
273	16	24	2211	00	101	015	Accredited Social Health Activist (ASHA) Scheme	3,30,00,00,000
274	16	24	4210	03	105	032	Establishment of New Medical Colleges attached with District/Referral Hospitals (Central Share)	50,00,00,000
275	16	24	4210	04	200	007	State Drug Regulatory System (Central Share)	21,00,00,000

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
276	16	24	4210	04	200	008	State Drug Regulatory System (State Share)	14,60,23,000
277	16	24	4210	04	789	001	State Drug Regulatory System (Central Share)	7,00,00,000
278	16	24	4210	04	789	002	State Drug Regulatory System (State Share)	4,85,67,000
279	16	24	4210	04	796	001	State Drug Regulatory System (Central Share)	1,55,00,000
280	16	24	4210	04	796	002	State Drug Regulatory System (State Share)	1,19,30,000
281	16	24	4210	80	001	002	Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (Central Share)	8,00,00,000
282	16	24	4210	80	001	003	Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (State Share)	6,00,00,000
283	16	24	4210	80	789	004	Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (Central Share)	2,60,00,000
284	16	24	4210	80	789	005	Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (State Share)	2,12,00,000
285	16	24	4210	80	796	003	Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (Central Share)	1,30,00,000
286	16	24	4210	80	796	004	Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (State Share)	85,00,000
287	17	25	4059	80	051	003	Construction of Buildings other than office buildings under PWD	12,50,00,000
288	17	25	5054	04	337	003	Development of State Roads- District Roads	6,56,00,00,000
289	17	25	5054	04	337	004	Development of State Roads- Rural Roads	1,92,00,00,000
290	17	25	5054	04	789	004	Development of State Roads- District Roads	6,30,00,00,000
291	17	25	5054	04	796	004	Development of State Roads- District Roads	1,29,00,00,000
292	17	25	5054	80	001	001	Procurement of Land and allied Works	0
293	17	28	2216	80	103	002	West Bengal Real Estate Regulatory Authority(WBRERA)	41,00,000

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
294	17	28	4216	02	105	003	Repair and renovation of Rental Housing Estates	20,00,00,000
295	17	30	2205	00	102	026	Rajya Charukala Parshad.	41,68,000
296	17	30	2205	00	102	049	Bangla Sangeet Mela	1,25,50,000
297	17	30	2205	00	103	009	Grants-in-aid to West Bengal Heritage Commission.	16,04,50,000
298	17	30	2235	02	200	050	Lok Prasar Prakaalpa under Jai Bangla	2,76,76,00,000
299	17	30	6875	60	190	001	Loans to Basumati Corporation	2,20,00,000
300	17	31	2251	00	090	008	E-Goverance and Citizen - Government Interface	1,00,00,000
301	17	31	2251	00	090	029	Upkeeping and maintenance of infrastructure in Indo-Bangladesh Border relating to export facilitation	2,00,00,000
302	17	31	2251	00	090	030	WBSWAN	38,05,00,000
303	17	31	2251	00	090	031	SDC (State Data Centre)	87,04,00,000
304	17	31	2251	00	090	032	Cyber Security	7,81,00,000
305	17	31	2251	00	090	033	Activities relating to awareness to information technology (mela, other awareness programme etc)	1,00,00,000
306	19	35	2210	01	102	004	Hospital cost for the Insured workers and their families	2,01,99,62,000
307	19	35	2235	60	200	005	Provident Fund Scheme for Unorganised Workers in Urban and Rural Areas	0
308	19	35	2235	60	789	003	Provident Fund Scheme for Unorganised Workers in Urban and Rural Areas	0
309	19	35	2235	60	796	005	Provident Fund Scheme for Unorganised Workers in Urban and Rural Areas	0
310	19	35	4210	01	102	002	Capital Exp. under E.S.I (M.B.) Scheme	0
311	19	38	2225	04	277	037	Repair and Renovation of Madrasah Buildings	12,00,00,000
312	19	38	2235	02	104	032	Scheme for Housing for Destitute Minority Women under Destitute Minority Women Rehabilitation Programme	2,20,00,00,000
313	19	38	4225	04	102	001	Development and Welfare of Minorities	6,50,00,00,000

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
314	19	38	4225	04	102	002	Construction Works for Development of Minorities	2,30,00,00,000
315	19	38	4225	04	277	005	Construction of Boundary Wall Surrounding graveyards/ ID gagh/ Mazar etc. for Minority Communities	0
316	19	38	4225	04	277	006	Integrated Minority Development Scheme	1,60,00,00,000
317	19	38	4225	04	277	007	Development of Waqf Properties	20,00,00,000
318	19	38	4225	04	277	014	Development of Aliah University [MD]	1,32,00,00,000
319	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
320	19	38	6225	04	190	002	Soft Loans to individual Minority Youths for small and medium businesses	0
321	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
322	19	40	2235	03	101	007	Old Age Pension Scheme under Jai Bangla	5,31,43,00,000
323	19	40	2235	03	101	008	Widow Pension Scheme under Jai Bangla	5,47,18,00,000
324	19	40	2235	03	101	009	Disability Pension scheme under Jai Bangla	1,94,88,00,000
325	19	40	2235	03	102	001	National Family Benefit Scheme (NFBS) (Central Share)	37,00,00,000
326	19	40	2235	03	789	009	Old Age Pension scheme under Jai Bangla	1,26,38,00,000
327	19	40	2235	03	789	010	Widow Pension scheme under Jai Bangla	2,17,73,00,000
328	19	40	2235	03	789	011	Disability Pension scheme under Jai Bangla	42,13,00,000
329	19	40	2235	03	796	009	Old Age Pension scheme under Jai Bangla	1,25,33,00,000
330	19	40	2235	03	796	010	Widow Pension scheme under Jai Bangla	1,30,58,00,000
331	19	40	2235	03	796	011	Disability Pension scheme under Jai Bangla	68,18,00,000

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
332	19	40	2501	06	102	006	Start Up Village Entrepreneurship Programme under DAYNRLM (Central Share) (OCASPS) [PN]	10,00,00,000
333	19	40	2501	06	102	007	Start Up Village Entrepreneurship Programme under DAYNRLM (State Share) (OCASPS) [PN]	10,00,00,000
334	19	40	2501	06	102	008	Rural Self Employment Training Institute under DAYNRLM (Central Share) (OCASPS) [PN]	10,00,00,000
335	19	40	2505	01	702	001	Rural Works Programmes [PN]	50,65,35,000
336	19	40	2515	00	001	015	Assistance to Rural Road Network Management Units (RRNMUs) (Central Share)	2,00,00,000
337	19	40	2515	00	001	016	Assistance to Rural Road Network Management Units (RRNMUs) (State Share)	2,00,000
338	19	40	2515	00	001	017	Assistance to WBSDRA for administrative support to PMGSY (100% State Share)	18,00,00,000
339	20	42	2235	02	001	023	Bangla Sahayata Kendra [HR]	1,89,64,70,000
340	20	42	2251	00	090	020	e-Governance and Citizen Government Interface	40,05,00,000
341	20	42	2251	00	090	034	e-Governance and Citizen Government Interface	2,50,00,000
342	20	43	2801	02	001	001	Operational Financial Assistance to the Durgapur Project Limited (DPL) for production of Coal for operating Trans Damodar Coal Mine in Barjore Bankura.	2,00,00,00,000
343	20	43	2801	02	800	009	Operational Financial Assistance to the Durgapur Project Limited (DPL) for production of Coal for operating Trans Damodar Coal Mine in Barjore Bankura.	0
344	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)	23,25,00,000
345	20	51	2203	00	789	013	Grants to Paschimbanga Society for Skill Development (PBSSD) for implementation of State Engagement	4,50,00,000



Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
							Component under Pradhan Mantri Kaushal Vikas Yojana (PMKVY) (Central Share)	
346	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)	2,25,00,000
347	21	53	5055	00	001	001	Transportation Operation Improvement Programme, Road Safety setting up of Check Posts	2,10,00,00,000
348	21	55	4702	00	101	046	Matir Shristi (MATIRSRI)	70,00,00,000
349	21	55	4702	00	789	045	Matir Shristi (MATIRSRI)	24,00,00,000
350	21	55	4702	00	796	058	Matir Shristi (MATIRSRI)	6,00,00,000
351	22	68	2015	00	105	002	Deployment of police and other forces for conducting Elections under Lok Sabha Election	1,50,00,00,000
352	22	68	2015	00	105	003	CAPF related expenditure for conducting Elections in the State	2,00,00,00,000
353	22	68	2015	00	109	004	Deployment of police and other forces for conducting Elections under Panchyat/Local Bodies	55,00,00,000
354	22	68	2015	00	109	005	CAPF related expenditure for conducting Elections in the State	1,02,00,00,000
355	22	68	2052	00	091	009	Agency Functions of Ministry of External Affairs for Passport Services and Emigrants	2,09,27,000
356	22	68	2055	00	109	024	Grants to Puja Organizers	2,60,00,00,000
357	22	68	4070	00	001	011	Infrastructure development in connection with Home Guard establishment	4,70,00,000
358	23	70	2202	03	001	003	Student Credit Card	50,00,00,000
359	23	70	2202	03	911	041	Development of University	0
360	23	70	2203	00	112	056	Non Govt Engineering College - RCC Institute of Information Technology, Kolkata	50,00,000
361	23	70	2203	00	112	057	Alipurduar Government Engineering and Management College	3,51,15,000

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
362	23	70	4202	01	203	020	Development of New Universities and Higher Education	1,00,00,00,000
363	24	71	2217	05	001	001	Paray Samadhan in Urban Areas [PS]	4,63,00,000
364	24	71	2217	05	001	005	Duare Sarkar Campaign in Urban Areas	30,60,00,000
365	24	71	2515	00	001	012	Paray Samadhan in Rural Areas [PS]	7,00,00,000
366	24	71	2515	00	001	014	Duare Sarkar Campaign in Rural Areas [PS]	71,40,00,000
367	24	71	4217	60	001	005	Paray Samadhan in Urban Areas [PS]	3,00,00,000
368	24	71	4515	00	103	004	Paray Samadhan in Rural Areas	7,00,00,000
369	24	72	2217	05	051	004	Banglar Bari	1,20,00,000
370	24	72	2217	05	193	079	Grants towards works undertaken by HIDCO and other township projects	7,48,00,000
371	24	72	2217	05	789	036	Banglar Bari	50,00,000
372	24	72	2217	05	796	022	Banglar Bari	30,00,000
373	24	72	2217	80	001	014	Grants to State Urban Development Agency	7,02,76,000
374	24	72	2235	60	200	097	MAA Scheme for providing Meal to Poor Citizens	92,00,00,000
375	24	72	4217	01	051	012	Kolkata Environment Improvement Investment Programme Project - III (KEIIP-III) under ADB (State Share) (EAP) (SDS)	25,00,00,000
376	24	72	4217	60	051	022	Development Schemes of KMDA,HIT,HIDCO, NKDA, Kalyani Township	49,00,00,000
377	24	72	4217	60	193	002	Development/ Construction schemes for all the Development Authorities	4,00,00,00,000
378	24	73	2245	07	101	002	Scheme for taking preventive measures to mitigate the risk of earthquake (20% of SDRMF)	0
379	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)	0
380	24	73	2245	07	101	004	Scheme for taking preventive measures to mitigate the risk of drought (20% of SDRMF)	0

Sl. No.	B.P No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub Head Details	Budget Provision (Rs)
381	24	73	2245	07	101	005	Scheme for taking preventive measures to mitigate the risk of landslide (20% of SDRMF) [DM]	0
382	24	73	2245	07	101	006	Scheme for taking preventive measures to mitigate the risk of lightening (20% of SDRMF)	0
383	26	74	2049	01	200	041	Loan for Implementation of State Development Schemes	0
384	26	74	2235	02	101	039	Manabik Scheme under Jai Bangla	4,24,70,00,000
385	26	74	2235	02	103	069	Mahila Shakti Kendra (Mission for Protection and Empowerment for Women (Central Share)	0
386	26	74	2235	02	103	070	Mahila Shakti Kendra (Mission for Protection and Empowerment for Women) (State Share)	0
387	26	74	2235	02	103	076	Lakshmir Bhandar	74,05,93,20,000
388	26	74	2235	02	789	059	Manabik Scheme under Jai Bangla	1,89,00,00,000
389	26	74	2235	02	789	078	Lakshmir Bhandar	35,85,00,00,000
390	26	74	2235	02	796	056	Manabik Scheme under Jai Bangla	46,00,00,000
391	26	74	2235	02	796	078	Lakshmir Bhandar	10,09,06,80,000
392	26	74	6235	02	190	001	Loan for Implementation of State Development Schemes [WC]	0
393	26	74	2235	02	102	101	Transfer of salary & wages under Saksham Anganwadi and POSHAN 2.0 to SNA (25:75)(State share)	2,39,38,30,000
394	26	74	2235	02	102	100	Transfer of salary & wages under Saksham Anganwadi and POSHAN 2.0 to SNA (25:75)(Central share)	1,08,11,80,000
395	26	74	2235	02	102	099	Establishment Charges of Saksham Anganwadi & POSHAN 2.0 (erstwhile ICDS)	11,52,18,69,000
396	26	74	2235	02	102	096	Umbrella ICDS-Anganwadi Services under Saksham Anganwadi and POSHAN 2.0(60:40) (State Share)	2,26,00,00,000
397	26	74	2235	02	102	095	Umbrella ICDS-Anganwadi Services under Saksham Anganwadi and POSHAN 2.0(60:40) (Central Share)	2,87,00,00,000
398	26	75	4885	60	001	001	Setting up of different industrial parks	8,49,65,73,000

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**Annexure – 2**

*(Reference to paragraph no. 4.3)*

**Revised Budget in variance with total Appropriation for the F.Y. 2022-23.**

Grant No. & Head of Account	Original Budget Estimates (Rs.)	Supplementary Demandt (Rs.)	Net Re-appropriation (Rs.)	Surrender (Rs.)	Total Appropriation (Rs.)	Revised Estimate (Rs.)	Variance (Col. 6-7)	% of variance
1	2	3	4	5	6	7	8	9
21-2235-60-200-011-33-05	23,79,00,00,000	60,19,72,33,000	0	0	83,98,72,33,000	90,00,00,00,000	6,01,27,67,000	7.16
68-2055-00-109-001-27-00	12,36,00,000	10,30,96,07,000	0	0	10,43,32,07,000	12,36,00,00,000	1,92,67,93,000	18.47
18-2071-01-109-001-04-00	90,21,47,00,000	8,97,40,60,000	0	0	99,18,87,60,000	1,05,81,81,00,000 0	6,62,93,40,000	6.68
25-5054-03-337-015-53-00	3,67,75,00,000	5,73,84,00,000	0	0	9,41,59,00,000	12,15,00,00,000	2,73,41,00,000	29.04
18-2049-60-101-002-45-00	10,66,00,00,000	4,66,89,97,000	0	0	15,32,89,97,000	19,66,00,00,000	4,33,10,03,000	28.25
72-2215-02-789-003-35-00	0	1,94,78,20,000	0	0	1,94,78,20,000	2,15,83,56,000	21,05,36,000	10.81
72-2217-80-001-008-31-02	1,50,00,00,000	93,71,01,000	0	0	2,43,71,01,000	5,00,00,00,000	2,56,28,99,000	105.16
53-3055-00-190-003-33-01	72,64,37,000	55,89,32,000	0	0	1,28,53,69,000	1,34,74,67,000	6,20,98,000	4.83
43-2801-02-800-009-31-02	0	1,59,23,20,000	0	0	1,59,23,20,000	12,50,00,000	-1,46,73,20,000	-92.15
21-2235-60-789-017-33-05	43,80,00,00,000	0	0	0	43,80,00,00,000	41,04,00,00,000	-2,76,00,00,000	-6.30

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**Annexure – 3***(Reference to paragraph no. 4.5.2)***Statement showing discrepancies in Capital nature object head appears in Revenue section during 2023-24**

Sl No.	Grant No	Major Head.	Sub Major Head.	Minor Head	Sub-Head	Sub Head description	Dtl. Head.	Budget Provision (Rs.)
1	53	2070	00	114	001	Motor Vehicles	51	2,50,00,000
2	18	2039	00	001	005	Departmental Chemical Examination Laboratory	52	10,13,000
3	25	2059	80	052	003	P.W. Directorate - New Supplies-Scientific Instruments and Dressing materials (Voted)	52	3,65,000
4	25	2059	80	052	003	P.W. Directorate - New Supplies-Scientific Instruments and Dressing materials (Charged)	52	44,000
5	25	3054	80	052	001	Repairs and Carriage of Tools and Plants	52	41,71,000
6	75	2058	00	103	007	Modernisation of Kadapara Press	52	5,77,50,000
7	75	2058	00	103	004	Modernisation of Raj Bhawan Press	52	3,46,50,000
8	02	2012	03	090	001	Governors Secretariat	77	10,60,000
9	07	2225	01	277	031	Maintenance of Online Schemes	77	9,58,000
10	08	2425	00	101	001	Audit of Co-operative-	77	10,50,000
11	08	2425	00	105	002	Computerised Management of Co-operative Data and Records.	77	2,00,00,000
12	10	3456	00	001	005	Implementation of Consumer Protection Act. 1956 Setting up of State Commission and Distt. Forums	77	48,00,000
13	10	3475	00	106	004	Change over to the Metric System of Weights and Measures	77	1,00,00,000
14	11	2851	00	102	017	Scheme for Development of SSI	77	80,00,000
15	14	2202	04	001	003	Strengthening of Administrative Structure .	77	5,00,000
16	14	2205	00	105	006	Development and expansion of Govt. Public Libraries	77	1,25,75,000
17	15	2202	80	001	004	Implementation of e-Governance	77	30,09,38,000
18	15	2202	80	789	001	Implementation of e-Governance	77	12,75,78,000

Sl No.	Grant No	Major Head.	Sub Major Head.	Minor Head	Sub-Head	Sub Head description	Dtl. Head.	Budget Provision (Rs.)
19	15	2202	80	796	001	Implementation of e-Governance	77	4,65,57,000
20	18	2014	00	116	003	State Administrative Tribunal	77	5,00,000
21	18	2030	03	800	001	Computerization of the process of registration	77	10,00,00,000
22	18	2030	03	800	005	Implementation of the Scheme for e-Governance	77	75,00,000
23	18	2039	00	001	004	Superintendence	77	18,00,000
24	18	2039	00	001	002	District Charges	77	10,20,000
25	18	2040	00	001	005	Computerisation for Sales Tax Complex at Baleghata, Calcutta	77	23,00,00,000
26	18	2040	00	001	006	Implementation of the scheme for e-Governance	77	52,00,000
27	18	2045	00	103	002	Computerisation for Implementation of Online Portal Under Directorate of Electricity Duty	77	23,00,000
28	18	2052	00	090	041	West Bengal Public Finance Management Reforms Program funded by ADB	77	1,50,00,00,000
29	18	2052	00	090	043	West Bengal Public Finance Management Reforms Programme funded by ADB (State Share)	77	50,00,00,000
30	18	2052	00	090	005	Finance Department-Data Processing Centre(DPC)-Integrated Financial Management System (IFMS)	77	36,00,00,000
31	18	2052	00	090	004	Finance Department - Data Processing Centre (DPC)	77	2,80,00,000
32	18	2052	00	090	007	Finance Department	77	2,55,00,000
33	18	2052	00	090	008	Finance Department Data Processing Centre	77	5,50,000
34	18	2054	00	097	006	Computerization of Treasuries	77	3,00,00,000
35	18	2054	00	097	001	Other Treasuries	77	1,69,00,000
36	18	2070	00	003	021	Centre of Fiscal Policy & Public Finance, West Bengal	77	6,00,000
37	19	2052	00	090	023	Department of Fire Services	77	7,50,000
38	19	2070	00	108	001	Direction and Administration	77	9,50,000

Sl No.	Grant No	Major Head.	Sub Major Head.	Minor Head	Sub-Head	Sub Head description	Dtl. Head.	Budget Provision (Rs.)
39	21	2052	00	090	006	Department of Food & Supplies - Implementation of e-Governance Programme and Computerisation of TPDS	77	10,00,00,000
40	21	3456	00	102	002	Financial Assistance for Computerisation of TPDS	77	50,00,00,000
41	22	3451	00	090	025	Department of Food Processing Industries.	77	5,56,000
42	23	2406	01	101	015	Management Information System	77	70,00,000
43	23	2406	04	103	005	Interest	77	60,00,000
44	23	2406	04	103	004	Net Present Value of Forest Land	77	10,00,000
45	23	3451	00	090	006	Department of forests	77	10,20,000
46	24	2210	01	110	030	Improvement of Information Technology in the Urban Health Sector	77	60,00,00,000
47	24	2210	01	110	082	Govt. Medical College Hospitals	77	21,28,000
48	24	2210	06	102	006	Implementation of the Food Safety and Standards Act,2006 and Rules and Regulation of 2011 (State Contribution)	77	50,00,000
49	24	2210	06	104	007	State Drug Regulatory System (Central Share)	77	3,03,56,000
50	24	2210	06	104	008	State Drug Regulatory System (State Share)	77	10,00,000
51	24	2210	06	789	015	State Drug Regulatory System (Central Share)	77	77,70,000
52	24	2210	06	796	013	State Drug Regulatory System (Central Share)	77	16,74,000
53	25	2059	01	800	001	Works related to system for Data, Voice, Internet connectivity and ICT Services	77	3,20,00,000
54	28	2251	00	090	014	Department of Housing	77	16,29,000
55	30	2220	01	800	018	Setting up of West Bengal Tele Academy	77	5,00,000
56	30	2220	60	102	005	Computerisation of Information Network	77	50,00,000
57	31	2251	00	090	031	SDC (State Data Centre)	77	77,04,00,000
58	31	2251	00	090	030	WBSWAN	77	23,00,00,000

Sl No.	Grant No	Major Head.	Sub Major Head.	Minor Head	Sub-Head	Sub Head description	Dtl. Head.	Budget Provision (Rs.)
59	31	2251	00	090	010	Arrangement for Video-conference and other Network connections	77	11,70,00,000
60	31	2251	00	090	032	Cyber Security	77	3,00,00,000
61	31	2251	00	090	003	Computerisation of Govt. Work	77	1,00,00,000
62	31	2251	00	090	008	E-Governance and Citizen - Government Interface	77	1,00,00,000
63	32	2701	80	001	011	Computerisation of different offices of the I & W Directorate	77	2,10,00,000
64	33	2056	00	800	002	Miscellaneous Development Works	77	52,50,000
65	34	2014	00	102	003	Appellate Side	77	1,71,70,000
66	34	2014	00	102	006	Commercial Courts in West Bengal	77	32,00,000
67	34	2014	00	102	003	Appellate Side	77	5,00,000
68	34	2014	00	105	001	Civil and Sessions Courts	77	35,86,000
69	34	2014	00	108	003	National Mission for Safety of Women (Fast Track Spl Courts-Nirbhaya Fund) (3690) (Central Share)	77	12,00,000
70	34	2014	00	108	004	National Mission for Safety of Women (Fast Track Spl Courts-Nirbhaya Fund) (3690) (State Share)	77	9,00,000
71	34	2014	00	114	002	Legal Remembrancer	77	12,12,000
72	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
73	34	2052	00	090	009	Judicial Department	77	70,70,000
74	35	2230	02	001	003	National e-Governance Action Plan	77	12,00,00,000
75	37	2052	00	090	010	Law Department	77	7,81,000
76	37	3454	02	111	002	Registration of Births, Deaths and Marriages	77	5,20,000
77	38	2225	04	277	004	Talent support programme for meritorious students	77	1,00,00,000
78	38	2225	04	277	015	Aliah University	77	11,00,000



Sl No.	Grant No	Major Head.	Sub Major Head.	Minor Head	Sub-Head	Sub Head description	Dtl. Head.	Budget Provision (Rs.)
79	40	2515	00	001	003	Procurement and maintenance of Computer Software , Printer and other accessories under the aspect of e-Governance	77	20,00,000
80	42	2070	00	003	013	Introduction of Computer in the Personnel & Administrative Refroms Department	77	1,20,00,000
81	42	2235	02	001	023	BANGLA SAHAYATA KENDRA	77	8,00,00,000
82	42	2251	00	090	020	e-Governance and Citizen Government Interface	77	40,00,00,000
83	42	2251	00	090	034	e-Governance and Citizen Government Interface	77	25,00,000
84	42	2251	00	090	018	Computerisation of Govt Work	77	20,00,000
85	42	2251	00	090	021	Arrangement for Video conference with District Headquarters, Network connection with Districts	77	20,00,000
86	42	2251	00	090	022	Network connection with Delhi and other States	77	20,00,000
87	43	2045	00	103	006	Director of Electricity	77	12,00,000
88	43	3451	00	090	016	Department of Power	77	42,72,000
89	49	2204	00	104	007	Stadium Complex at Bidhan Nagar	77	20,00,000
90	50	2575	02	101	001	Development of Sundarban	77	5,30,000
91	51	2203	00	800	007	Strengthening of Technical Education Services.	77	2,00,00,000
92	51	2230	03	003	011	Craftsmen Training	77	4,00,00,000
93	52	3451	00	090	010	Tourism Department	77	6,95,000
94	55	2702	80	001	008	Computerization of the Water Resources Development Directorate	77	4,00,00,000
95	59	2052	00	090	027	Self Help Group and Self-Employment	77	5,35,000
96	68	2015	00	103	001	Parliamentary/Assembly Constituency	77	4,20,00,000
97	68	2052	00	090	007	Computrized Management of Home Department Data and Records	77	93,00,000
98	68	2052	00	090	001	Home Department	77	21,42,000
99	68	2055	00	001	003	Directorate of Economic Offences	77	7,62,000

Sl No.	Grant No	Major Head.	Sub Major Head.	Minor Head	Sub-Head	Sub Head description	Dtl. Head.	Budget Provision (Rs.)
100	68	2055	00	003	005	Swami Vivekananda State Police Academy(SVSPA)	77	5,00,000
101	68	2055	00	101	008	Forensic Science Laboratory	77	50,00,000
102	68	2055	00	108	001	Calcutta Police	77	3,50,00,000
103	68	2055	00	108	002	Kolkata Police	77	3,00,00,000
104	68	2055	00	109	002	District Police	77	5,00,00,000
105	68	2055	00	109	022	Projects under Crime and Criminal Tracking & Network System (CCTNS)	77	1,50,00,000
106	68	2055	00	109	001	West Bengal Police	77	36,00,000
107	68	2055	00	109	003	Directorate of Security	77	15,00,000
108	68	2055	00	109	026	Special Task Force	77	13,52,000
109	68	2055	00	109	008	Asansol Durgapur Police Commissionerate.	77	12,19,000
110	68	2055	00	109	013	Siliguri Police Commissionerate	77	10,00,000
111	68	2055	00	109	009	Howrah Police Commissionerate.	77	6,43,000
112	68	2055	00	115	008	Scheme for Nirbhaya Fund	77	1,00,00,000
113	68	2055	00	115	007	Women Safety under Nirbhaya (State Share)	77	40,00,000
114	68	2055	00	800	011	Development of Traffic in Kolkata	77	15,00,000
115	68	2070	00	105	042	Justice S. P. Talukdar Committee appointed by the Honble High Court to deal with the matter relating to MPS Group of Companies	77	16,44,000
116	68	2070	00	105	047	Justice M B Lokur and Justice Jyotirmoy Bhattacharya Commission of Inquiry	77	6,08,000
117	68	2235	60	200	073	Zilla Sainik Board [DF ]	77	6,87,000
118	68	2575	60	800	013	General Administration Sector -Creation of Infrastructure facilities in Border Areas (Central Share)	77	5,00,000
119	69	2029	00	102	011	Computerisation of Land Records of 21 L.A.Offices and one Rent Control Office and Headquarters.	77	25,00,00,000
120	71	3451	00	090	040	Department of Planning Strengthening Department of Planning for District Plan Schemes [DP]	77	5,46,00,000

Sl No.	Grant No	Major Head.	Sub Major Head.	Minor Head	Sub-Head	Sub Head description	Dtl. Head.	Budget Provision (Rs.)
121	71	3451	00	090	041	Department of Planning Strengthening of State Plan Human Development (SSPHD)[DP]	77	2,60,00,000
122	71	3454	02	800	004	Strengthening of District Statistical Offices of Bureau of Applied Economics and Statistics [SI]	77	5,00,00,000
123	72	2052	00	090	011	Department of Municipal Affairs	77	5,10,000
124	73	2070	00	106	015	Establishment of West Bengal Civil Emergency Force	77	8,26,000
125	73	2235	60	200	003	Computerisation of Disaster Management System in Relief Deptt.	77	1,61,50,000
126	74	2235	02	102	095	Umbrella ICDS-Anganwadi Services under Saksham Anganwadi and POSHAN 2.0(60:40) (Central Share)	77	50,00,000
127	74	2235	02	104	001	Control of Vagrancy	77	6,12,000
128	74	2251	00	090	003	Department of Child Development	77	12,24,000
129	75	2058	00	103	007	Modernisation of Kadapara Press	77	2,31,00,000
130	75	2852	80	800	008	Scheme for Modernisation and Computetrisation of the Department	77	10,50,00,000
131	75	2853	02	102	007	Expansion of the Directorate of Mines and Minerals	77	57,75,000
132	75	2853	02	102	016	Reorganisation of Geological Prospecting Branch	77	5,77,000
133	75	3475	00	200	006	Modernisation of Registrar of Firms Office through e-Registration and digitisation of old records including hardware/software and training of personnel	77	6,58,000
134	76	3425	60	600	004	e - Governance Initiative	77	1,50,00,000
135	77	3454	02	112	020	Programme Monitoring Department	77	5,21,000
136	79	3451	00	090	057	Department of Public Enterpeises & Industrial Reconstruction	77	5,20,000

#### Annexure – 4

(Reference to paragraph no. 4.5.8)

#### List of persistent misclassifications observed in the Budget reviews of previous years not rectified in the Budget of 2023-24

Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
1	BP-4	1601-08-113-024 Reimbursement of Govt Of India's Share of Election related expenditure incurred by the State/UT Govt.	55,00,00,000	Provision for such reimbursement should have been made against the HoA 2015-00-911 Deduct-Recoveries in terms of Rule 53 of GAR 1990
2	4 (BP-11)	2435-01-190-002-Subsidy to Bullock Cart Users [AM]	2,00,00,000	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'
3	5 (BP-11)	2401-00-102-001- Financial Support to Krishak Bandhu	2684,00,00,000	The minor head 130-Farmers' Income Support under Major head 2401-Corp Husbandry' in LMMHA is the appropriate HoA
4	5 (BP-11)	2401-00-108-007- Oilseed Development including Sunflower	40,95,000	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
5	5 (BP-11)	4401-00-800-005- Construction of Office Buildings in the Districts	35,00,00,000	Regarding construction of office buildings the appropriate HoA should be 4059-01-051- Construction, as per note 1 (b) below the major head 4059
6	6 (BP-12)	2404-00-192-Greater Kolkata Milk Supply	6,89,46,000	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.
7		2404-00-193- Durgapur Milk Supply	4,05,000	
8		2404-00-194- Burdwan Milk Supply	3,41,000	
9		2404-00-195- Krishnagore Milk Supply'	34,000	
10	6 (BP-12)	2551-60-191-027- Animal Resources Development Sector	5,25,00,000	The Minor head '191- Assistance to the Darjeeling Gorkha Autonomous Hill Council', is not in conformity with the LMMHA. As per note below the Sub-major head 60, under the major head 2551 stipulates that Minor heads corresponding to functional major heads/ sub-major heads is to be opened as necessary. In absence of specific schemes to be undertaken (027-Animal Resources Development Sector is not a scheme description) identification of Minor head available against the Major head '2403' could not be made.

Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
11	6 (BP-12)	4404-00-191-Investments in Dairy Co-operatives.	5,00,000	The Minor head non existent in LMMHA. The appropriate should be <b>'195- Investments in Cooperatives'</b> . In terms of para 4.2 of General directions of LMMHA.
12	6 (BP-12)	2404-00-190-002-Himalayan Co-operative Milk Producers Union Limited (HIMUL)	1,20,00,000	Since the assistance is provided to Co-operative union the appropriate minor head would be <b>'195-Assistance to Co-operatives'</b> as per provision of para 3.1 of General directions of LMMHA.
13	7 (BP-12)	4225-01-Welfare of Scheduled Castes 796-Tribal Areas Sub-Plan-002- Ambedkar Centre for Excellence	1,04,04,000	The minor head 789- Special Component Plan for Scheduled Castes has closer reference with the scheme
14	7 (BP-12)	4225-01- Welfare of Scheduled Castes 796-Tribal Areas Sub-Plan-001- Road, Bridges and Culverts	12,50,00,000	Either Major head 3054- Roads and Bridges or 5054- Capital Outlay on Roads and Bridges shall have closer reference with the activity of the Government. Moreover, <b>'Road Works'</b> and <b>'Bridges'</b> have separate minor heads u/h 3054 & 5054 in the LMMHA. As such, scheme description need to be specific instead of clubbing the activities as 'Road, Bridges and Culverts' so as to maintain closer reference in classification as per the Rule 29 of the GAR 1990.
15	18 (BP-14)	2075-00-800-004 Payment to Health Care Organisations for cashless medical facility	144,00,00,000	Keeping parity with the classification depicted in the LMMHA in respect of Ayushman Bharat-Pradhan Mantri Jan Arogya Yojana (PMJAY), classification viz. <b>2210-80-800-Other</b> expenditure shall have closer reference to the activity.
16	8 (BP-22)	2515-00-102-Community Development -014-Block Establishments for Co-Operation Department	19,04,43,000	As the entire provision for the sub-head is administrative expenditure of block establishment for Co-operation department and therefore should be <b>classified to functional major head 2425-Co-operation-00-001-Direction and Administration.</b>
17	8 (BP-22)	4425-00-001-001-Construction of office Buildings	3,00,00,000	Standard Minor head '051-Construction' should be used under major head '4059- Capital outlay on Public Works- 01 office buildings' as per note (1) below the major head 4059 and para 8 of 'General Directions' of LMMHA.
18	21 (BP-15)	2235-60-200-011-State Subsidy for Supply of Rice to the APL/BPL Families in the TPDS [FS]	1200,00,00,000	Since the entire budget estimates are meant for providing subsidy for procurement, distribution and transportation of food grains the minor

Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
19	21 (BP-15)	2235-60-789-017- State Subsidy for Supply of Rice to the APL/BPL Families in the TPDS [FS]	2000,00,00,000	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, 1990.
20	21 (BP-15)	2235-60-200-002- Transport cost subsidy for carrying food grains throughout the State for smooth functioning of PDS [FS]	80,00,00,000	Do
21	21 (BP-15)	2235-60-200-053-Transport Subsidy on Distribution of Rice and Wheat to APL and BPL Families at Subsidised Price [FS]	200,00,00,000	Do
22	21 (BP-15)	2235-60-200-065-Monitoring and Enforcement activity for strengthening the PDS and Rice/Paddy procurement [FS]	43,33,000	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.
23	21 (BP-15)	2235-60-200-009-World Food Day of FS	3,50,00,000	Do
24	21 (BP-15)	2235-60-200-010-Mass Awareness Campaign for improvement of TPDS [FS]	10,50,00,000	Do
25	21 (BP-15)	3456-00-102-002-Financial Assistance for Computerisation of TPDS	50,00,00,000	The Minor head would be ' <b>101-Procurement and Supply</b> ' 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 ' <b>3456-Civil Supplies</b> ' in LMMHA.
26	21 (BP-15)	2235-60-200-051- Differential Cost in the form of Subsidy for Non-procurement Related Activities by WBECS Ltd. under PDS [FS]	50,00,00,000	As the subsidy is provided for payment to WBECS Ltd., a public sector undertaking the Minor head would be ' <b>190-Assistance to Public Sector and Other Undertakings</b> ' below the appropriate Sub-major head under the Major head <b>2408- Food, Storage and Warehousing</b> or <b>3456- Civil Supplies</b> in agreement with the function of the Government in this regard..

Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
27	24 (BP-16)	2210-01-Urban Health Services- 200 Other Health Services 017- Swasthya Sathi	1500,00,00,000	Although residents of the State have been covered under the scheme, yet budget provision has only been made for the beneficiaries of Urban Health Services, thus ignoring the beneficiaries of Rural Health Services.
28	24 (BP-16)	2210-06-001-006- Implementation of Schemes under RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share) (OCASPS)	840,00,00,000	Closer reference to function, programme and activity of the Government as mentioned in Government Accounting Rules 1990 has not been adhered to. The HoA having closer references is 2211-00-109- Reproductive and Child Health Programme
29	24 (BP-16)	2210-06-001-007- Implementation of Schemes under RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share) (OCASPS)	415,00,00,000	Closer reference to function, programme and activity of the Government as mentioned in Government Accounting Rules 1990 has not been adhered to. The HoA having closer references is 2211-00-109- Reproductive and Child Health Programme
30	24 (BP-16)	2210-06-789-017- Implementation of Schemes under RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share) (OCASPS)	253,00,00,000	Closer reference to function, programme and activity of the Government as mentioned in Government Accounting Rules 1990 has not been adhered to. The HoA having closer references is HoA 2211-00-789-
31	24 (BP-16)	2210-06-796-015- Implementation of Schemes under RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share) (OCASPS)	93,28,00,000	Closer reference to function, programme and activity of the Government as mentioned in Government Accounting Rules 1990 has not been adhered to. The HoA having closer references is 2211-00-796-
32	24 (BP-16)	2210-06-789-018- Implementation of Schemes under RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share) (OCASPS)	79,00,00,000	Closer reference to function, programme and activity of the Government as mentioned in Government Accounting Rules 1990 has not been adhered to. The HoA having closer references is 2211-00-789-
33	24 (BP-16)	2210-06-796-016- Implementation of Schemes under RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share) (OCASPS)	43,00,00,000	Closer reference to function, programme and activity of the Government as mentioned in Government Accounting Rules 1990 has not been adhered to. The HoA having closer references is 2211-00-796
34	24 (BP-16)	2210-06-001-009- Routine Immunization Programme	23,90,00,000	Closer reference to function, programme and activity of the



Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
		under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share) (OCASPS)		Government as mentioned in Government Accounting Rules 1990 has not been adhered to. The HoA having closer references is 2211-00-109- Reproductive and Child Health Programme
35	24 (BP-16)	2210-06-789-020- Routine Immunization Programme under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share) (OCASPS)	15,96,00,000	Closer reference to function, programme and activity of the Government as mentioned in Government Accounting Rules 1990 has not been adhered to. The HoA having closer references is 2211-00-789
36	24 (BP-16)	2210-06-796-018- Routine Immunization Programme under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share) (OCASPS)	4,18,00,000	Closer reference to function, programme and activity of the Government as mentioned in Government Accounting Rules 1990 has not been adhered to. The HoA having closer references is 2211-00-796
37	24 (BP-16)	2210-06-001-017- National Tuberculosis Elimination Programme (NTEP) under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share) (OCASPS)	3,41,00,000	Closer reference to function, programme and activity of the Government as mentioned in Government Accounting Rules 1990 has not been adhered to. The HoA having closer references is 2210-06-101- Prevention and Control of diseases
38	24 (BP-16)	2210-06-001-011- Pulse Polio Immunization under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share) (OCASPS)	2,89,00,000	Closer reference to function, programme and activity of the Government as mentioned in Government Accounting Rules 1990 has not been adhered to. The HoA having closer references is 2211-00-103- Maternity and Child Health
39	24 (BP-16)	2210-06-789-022- Pulse Polio Immunization under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share) (OCASPS)	2,33,00,000	Closer reference to function, programme and activity of the Government as mentioned in Government Accounting Rules 1990 has not been adhered to. The HoA having closer references is 2211-00-789
40	24 (BP-16)	2210-06-796-020- Routine Pulse Polio Immunization under Flexible Pool for RCH and	1,00,00,000	Closer reference to function, programme and activity of the Government as mentioned in Government Accounting Rules 1990



Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
		Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share) (OCASPS)		has not been adhered to. The HoA having closer references is 2211-00-796
41	24 (BP-16)	2210-06-001-013- National Viral Hepatitis Control Programme (NVHCP) under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share) (OCASPS)	0	Closer reference to function, programme and activity of the Government as mentioned in Government Accounting Rules 1990 has not been adhered to. The HoA having closer references is HoA 2210-06-101- Prevention and Control of diseases
42	24 (BP-16)	2210-06-001-015- National Vector Borne Disease Control Programme (NVBDPC) under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share) (OCASPS)	0	Closer reference to function, programme and activity of the Government as mentioned in Government Accounting Rules 1990 has not been adhered to. The HoA having closer references is 2210-06-101- Prevention and Control of diseases
43	25 (BP-17)	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 under WBHS 2008, 13- Office Expenses, 28- Payment of Professional and Special Services	6,59,86,000	Expenditure towards such detailed heads should have been recorded against the minor head <b>“001– Direction and Administration”</b> .
44	25 (BP-17)	2216-01-107-Police Housing Providing budget allocation against the detailed head 19- Maintenance by different wings of PWD	6,89,69,000	According to LMMHA Police 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> .
45	25 (BP-17)	2059- Public Works-01- Office Buildings-053- Maintenance and Repairs-001- Maintenance of Writers’ Buildings etc. Providing budget allocations against 01-Salaries, 02-Wages, 07-Medical Reimbursements, 11-Travel Expenses, 12-	20,41,45,000	The sub-head code ‘001’ intends to record expenditure for maintenance of Writers’ Buildings etc., as depicted in the Demand no. 25. In terms of note 11 below the major head 2059 in LMMHA, the minor head 053 may be divided into the following sub-heads:-

Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
		Medical Reimbursement under WBHS 2008, 13-Office Expenses, 28-Payment of Professional & Special services & 50-Other charges		(i) Work Charged Establishment (ii) Other maintenance expenditure Accordingly, only the following detailed heads would have to be provided in the budget estimate on this account: <i>27- Minor Works/ Maintenance</i> <i>19- Maintenance</i> Contrary the above stipulation no provision has been made in Minor Works/ Maintenance heads. But allocation made establishment object heads should have been provided against the minor head 001–Direction and Administration.
46	25 (BP-17)	5054-80-797-Transfer to Reserve Fund/Deposit Account	870,00,00,000	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.
47	28 (BP-17)	4216-02-105-003- Repair and renovation of Rental Housing Estates	20,00,00,000	Closer reference to function, programme and activity of the Government as mentioned in Government Accounting Rules 1990, if maintained, budget provision should have been made under the Revenue section against the HoA 2216-02-001-Direction and Administration.
48	28 (BP-17)	4210-01-200-001- Construction of Night Shelters within Hospital Compound for Patient Parties	8,00,00,000	Closer reference to function, programme and activity of the Government as mentioned in Government Accounting Rules 1990 has not been adhered to. The appropriate HoA will be 4210-80-800
49	32 (BP-18)	2049-60-701-010-Interest on Capital Expenditure on Major Irrigation Schemes	1,25,000	As per Note (2) below major head ‘2700-Major Irrigation’ interest expenditure on capital should be included under minor head ‘800-Other expenditure’ below the sub-major head representing each Commercial and non-Commercial project instead of omnibus minor head 701-Miscellaneous under head ‘2049-60’ since interest on capital charge to project to work out its operational cost.
50	32 (BP-18)	2049-60-701-011- Interest on Capital Expenditure on Medium Irrigation Schemes	1,00,000	On the above analogy interest amount may be provided under head 2701-Medium Irrigation-00-800-Other Expenditure’.

Sl. No.	Demand No. (BP.No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
51	32 (BP-18)	2700-03-001-001-Direction & Administration-27-Minor Works/Maintenance	10,52,88,000	Separate Minor head '101-Maintenance and Repairs' is available Under Sub-major head '03-Damodar Valley project' for the purpose.
52	32 (BP-18)	2700-80-001-003-Consultancy Charge in Irrigation Sector	1,50,00,000	Minor head '001' may be replaced by '006-Consultancy' as per LMMHA.
53	32 (BP-18)	2701-04-102-001- Direction and Administration -19-Maintenance	42,00,000	Minor head 102 below the major head 2701 is not available in the LMMHA.
54	32 (BP-18)	2701-04-105-001-Direction and Administration -19-Maintenance & /27-Minor works	68,00,000	Minor head '101' is available in LMMHA for booking charges towards Maintenance and Repairs
55	32 (BP-18)	2701-80-001-010- Work Charged Establishment Cost of I & W Department under Irrigation Sector	23,00,00,000	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'.
56	32 (BP-18)	2711-01-001-Direction & Administration 002-Maintenance Expenditure in Flood Control Sector	275,00,00,000	The sub-head 002 should be classified under minor head '103-Civil works' as the same has close resemblance to the activity as per Rule 29 of government accounting Rule, 1990.
57	32 (BP-18)	2711-01-001-003- Old liabilities due to rental compensation of derequisitioned land in Flood Control Sector	3,15,00,000	The sub-head bear the close reference to the programme minor head '050-Land'.
58	32 (BP-18)	4711-01-103-455-Liabilities and land acquisition charges for schemes in Flood Control Sectors	6,30,00,000	Minor head '103-Civil Works' may be replaced by '050-Land' as it closely relates to the scheme.
59	32 (BP-18)	4700-08-West Bengal Major Irrigation & Flood Management Project (WBMI&FMP)-001-Direction and Administration	540,70,00,000	Direction under major head '4700-Capital Outlay on Major Irrigation' in LMMHA stipulates that each commercial and non commercial project will be denoted by sub-major head and minor head there under would be like 'Direction and Administration', 'Machinery & Equipment', 'Works related to Irrigation', 'Suspense' and 'Other Expenditure' which includes interest on capital and expenditure on extension and improvements.

Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
				It is however, seen that this principle is not observed in making budget provision for World Bank funded scheme West Bengal Major Irrigation & Flood Management Project having subcomponents like establishment of MIS, Capacity strengthening of I&W department, 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&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</b> ' as per stipulation of note 2 below major head ' <b>2700</b> ' in LMMHA.
60	32 (BP-18)	4711-01-103-007-Anti-erosion Schemes at different location in Sundarban areas, South 24-Parganas -53	55,00,00,000	Sub-major head '01-Flood control' is required to be replaced by sub-major head '02-Anti-sea Erosion Projects'
61	32 (BP-18)	4700-08-001- Direction and Administration-003- Flood Management under West Bengal Major Irrigation & Flood Management Project-53-Major Works	224,40,00,000	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
62	32 (BP-18)	2701-80-001-011- Computerisation of different offices of the I & W Directorate-77	2,10,00,000	Computerization is capital expenditure. Therefore should be classified in the capital section under the head '4701-80-General-001-Direction and Administration.
63	34 (BP-18)	2014-00-102-007 e-court project (Central Share) (OTHER)	0	Minor head "120 E-courts", below the major head 2014-Administration of Justice shall have closer reference with the function and programme of the Government activity.
64	35 (BP-19)	2210-01-102- Employees State Insurance Scheme- 004-Hospital cost for the Insured workers and their families	201,99,62,000	The Budget provides for objects like 01-Salaries, 02-Wages, 07-Medical Reimbursements, 11-Travel Expenses, 13-Office Expenses, 28- Payment of Professional and Special Services, 34-

Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
				Scholarships and Stipends, 50-Other Charges, 78- Outsourcing of Services. All the above components do not satisfy the activity under the programme '102- Employees State Insurance Scheme' , hence should be appropriate to classify under the minor head 001- Direction and Administration
65	35 (BP-19)	2235-60 Other Social Security and Welfare Programmes- 200 Other Programmes- 085 Samajik Suraksha Yojana	430,00,00,000	Instead of the sub-major head 60 Other Social Security and Welfare Programmes, the appropriate sub-major head should be 02- Social Welfare which having closer reference to the activity.
66	37 (BP-19)	2202-03-103 Government Colleges and Institutes- 041- Assistance to the National University of Juridical Sciences	4,44,36,000	Since the activity represents assistance to the National University of Juridical Sciences, the appropriate minor head should be <b>"102 Assistance to Universities"</b> .
67	38 (BP-19)	4235-02-800-002-Provision for Rural Infrastructure Development in the Minorities Area (RIDF)	30,00,00,000	The major head having closer reference in this case is '4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities', as per LMMHA.
68	38 (BP-19)	2235-02-200-018- Scheme for development and welfare of Minorities	150,00,00,000	The appropriate HoA having closer reference to the activity is 4225-04- with minor head e.g. Education, Health, Housing.
69	38 (BP-19)	4250-00-800-001 Scheme for construction of hostels for Minority Students in the	40,00,00,000	The appropriate HoA having closer reference to the activity is 4225-04-277-Education
70	38 (BP-19)	4250-00-800-004 Construction of Minority Bhavan	3,00,00,000	The appropriate HoA should be 4225-04- as per LMMHA
71	38 (BP-19)	2251-00-090-020- Minority Affairs and Madrasah Education Department	6,53,34,000	Same classification with different sub-head description viz. "e-Governance and Citizen Government Interface" has been exhibited in Demand 42 with allocation of Rs. 40,05,00,000. This results in duplication of classification.
72	38 (BP-19)	2225-04-277-020- Printing of Nationalised Text book for Children at Primary Stage	50,00,00,000	The Cost of printing of Text Books should be recorded under the major head '2202-Education'.as per note 3 below the major head '2058' of LMMHA
73	38 (BP-19)	2250-00-800-017- Contribution to the Board of Wakfs, West Bengal- 31-02 & 36	146,47,50,000	Since the contribution to Board of Wakfs, West Bengal relates to the welfare of minority, the HoA should be <b>2225- Welfare of Scheduled Castes, Scheduled Tribes Other Backward Classes and Minorities</b>

Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
				<b>04- Welfare of Minorities 800-Other Expenditure</b>
74	38 (BP-19)	4235-02-800-004- Setting up of new Educational Institutions for Minorities	20,00,00,000	Setting up of new Educational Institutions for Minorities should be classified against the HoA <b>4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities - 04- Welfare of Minorities 277- Education</b>
75	38 (BP-19)	2235-02-200-026- Procurement & distribution of bi-cycle to Minority students	220,00,00,000	Since the scheme is meant for Minority students, the appropriate HoA should be 2225-04-277- Education
76	38 (BP-19)	4250-00-800-002- Construction of 2nd Haj House	21,00,00,000	Since the scheme is meant for Minorities, the appropriate HoA should be 4225-04-800
77	38 (BP-19)	4250-00-800-004- Construction of Minority Bhavan	3,00,00,000	Since the scheme is meant for Minorities, the appropriate HoA should be 4225-04-800
78	38 (BP-19)	4250-00-800-006- Construction of Office Building of WBMDFC	4,00,00,000	Since the scheme relates to autonomous body of Minorities, hence it should be treated as assistance under the HoA 2225-04-188 with detailed head 35-Grants for creation of capital assets.
79	38 (BP-19)	2235-02-200-001- Setting up of Wakf Tribunal	1,24,28,000	Since the scheme refers to Wakf Tribunal, the appropriate HoA should be 2225-04-001-Direction and Administration
80	38 (BP-19)	2235-02-001-012- Districts Offices and District Minority Cells	4,92,67,000	Since the scheme refers to district minority offices, the appropriate HoA should be 2225-04-001-Direction and Administration
81	38 (BP-19)	2235-02-104-032- Scheme for Housing for Destitute Minority Women under Destitute Minority Women Rehabilitation Programme	320,00,00,000	Since the scheme refers to housing for destitute minority women, the appropriate HoA should be 2225-04-283- Housing.
82	38 (BP-19)	2235-02-200-020- Scheme for empowerment of minority women under Destitute Minority Women Rehabilitation Programme	25,00,00,000	Since the scheme refers to empowerment of minority women, the appropriate HoA should be 2225-04-001 Direction and Administration
83	40 (BP-19)	2049-60-101-010- Interest on Finance Commission Grants relating to P& RD Dept. (15-FC)	20,00,00,000	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



Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
				for delayed release of Finance Commission grants.
84	40 (BP-19)	2235-03-101-007-Old Age Pension Scheme under Jai Bangla (JAIBANGLA) [PN]	531,43,00,000	In terms of LMMHA classification of Old age, Widow and Disability pension scheme under Jai Bangla under Sub-major head '03- National Social Assistance Programme' (NSAP) are not appropriate as these are State scheme and not a component of NSAP.
85	40 (BP-19)	2235-03-101-008-Widow Pension Scheme under Jai Bangla (JAIBANGLA) [PN]	547,18,00,000	Do
86	40 (BP-19)	2235-03-101-009-Disability Pension Scheme under Jai Bangla (JAIBANGLA) [PN]	194,88,00,000	Do
87	40 (BP-19)	2235-03-789-009-Old Age Pension Scheme under Jai Bangla (JAIBANGLA) [PN]	126,38,00,000	In terms of LMMHA classification of Old age, Widow and Disability pension scheme under Jai Bangla under Sub-major head '03- National Social Assistance Programme' (NSAP) are not appropriate as these are State scheme and not a component of NSAP.
88	40 (BP-19)	2235-03-789-010-Widow Pension Scheme under Jai Bangla (JAIBANGLA) [PN]	217,73,00,000	Do
89	40 (BP-19)	2235-03-789-011-Disability Pension Scheme under Jai Bangla (JAIBANGLA) [PN]	42,13,00,000	Do
90	40 (BP-19)	2235-03-796-009-Old Age Pension Scheme under Jai Bangla (JAIBANGLA) [PN]	125,33,00,000	In terms of LMMHA classification of Old age, Widow and Disability pension scheme under Jai Bangla under Sub-major head '03- National Social Assistance Programme' (NSAP) are not appropriate as these are State scheme and not a component of NSAP
91	40 (BP-19)	2235-03-796-010- Widow Pension Scheme under Jai Bangla (JAIBANGLA) [PN]	130,58,00,000	Do
92	40 (BP-19)	2235-03-796-011- Disability Pension Scheme under Jai Bangla (JAIBANGLA) [PN]	68,18,00,000	Do
93	40 (BP-19)	2515-00-101-004- Contribution towards salaries of Employees of Gram Panchayats	975,23,23,000	Classification for Grants-in-aid assistance to Gram Panchayats 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.
94	40	2515-00-101-009-Grants-in-	244,32,98,000	Do

Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
	(BP-19)	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		
95	40 (BP-19)	2515-00-101-010- Grants-in-aid/ Contribution to the Panchyat Samities- Contributions towards salaries of Employees of Panchyat Samities	116,92,98,000	Classification for Grants-in-aid assistance to Panchayats Samities 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.
96	40 (BP-19)	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	46,52,21,000	Do
97	40 (BP-19)	2515-00-101-012- Grants-in-aid/ Contribution to the Zilla Parishads- Contributions towards salaries of Employees of Zilla Parishads	84,42,20,000	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'
98	40 (BP-19)	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	5,30,00,000	Do
99	40 (BP-19)	2515-00-196-001- Assistance to Zilla Parishad for implementation of PMGSY Scheme- 31- Grants-in-aid- GENERAL-02- Other Grants	189,00,00,000	The budget provisions for the schemes 'Pradhan Mantri Gram Sadak Yojana' in the demand were erroneously classified under Major head of account 2515- Other Rural Development Programmes. In terms of LMMHA the correct <b>Minor head of account would be '338- Pradhan Mantri Gram Sadak Yojana'</b> below the Sub-major head '04-District and Other Roads' subordinate to the Major head '3054-Roads and Bridges'
100	40 (BP-19)	2515-00-196-007- Pradhan Mantri Gram Sadak Yojana (PMGSY)(State Share)- 31-	2,00,00,000	Do



Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
		Grants-in-aid-GENERAL-02-Other Grants		
101	40 (BP-19)	2515-00-196-004- Pradhan Mantri Gram Sadak Yojana (PMGSY)(Central Share)- 31- Grants-in-aid-GENERAL-02-Other Grants	2,50,00,000	Do
102	40 (BP-19)	4515-00-103-002-Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (State Share)-53- Major Works / Land and Buildings	537,65,00,000	<p>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. SRDA execute the scheme through Zilla Parishads in the district level.</p> <p>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 <b>‘338- Pradhan Mantri Gram Sadak Yojana’</b> below the <b>Sub-major head ‘04-District and Other Roads’</b> subordinate to the <b>Major head ‘3054-Roads and Bridges’</b> with detailed head <b>‘35-Grants for creation of capital assets’</b>.</p>
103	40 (BP-19)	4515-00-103-001-Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (Central Share) )-53- Major Works / Land and Buildings	650,00,00,000	Do
104	40 (BP-19)	4515-00-789-002-Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (State Share) )-53- Major Works / Land and Buildings	160,00,00,000	Do
105	40 (BP-19)	4515-00-789-001-Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (Central Share) )-53- Major Works / Land and Buildings	268,50,00,000	Do
106	40 (BP-19)	4515-00-796-002-Road Works under Pradhan Mantri Gram	82,15,00,000	Do

Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
		Sadak Yojana (PMGSY) (State Share) )-53- Major Works / Land and Buildings		
107		4515-00-796-001-Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (Central Share) )-53- Major Works/Land and Buildings	277,00,00,000	Do
108	51 (BP-20)	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) (OCASPS)	23,25,00,000	Misclassification in Major head, appropriate major head should be 2230- Labour, Employment and Skill Development as per LMMHA
109	51 (BP-20)	4202-01-800-001- Infrastructure Facilities for Technical Education Programme under RIDF	20,00,00,000	Misclassification in sub-major head, the appropriate SMJH is 02 Technical Education as per LMMHA
110	51 (BP-20)	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) (OCASPS)	4,50,00,000	Misclassification in Major head, appropriate major head 2230- Labour, Employment and Skill Development as per LMMHA
111	51 (BP-20)	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) (OCASPS)	2,25,00,000	Misclassification in Major head, appropriate major head 2230- Labour, Employment and Skill Development as per LMMHA
112	58 (BP-21)	4575-02-796- Tribal Areas Sub-Plan	278,58,75,000	The sub-major head code '02' refers to Backward Areas which not having closer reference to the programme of the Government, the appropriate sub-major head should be '03-Tribal Area'.
113	58 (BP-21)	4575-60-800-001- Infrastructural facilities for Paschimanchal Unnayan Parshad under RIDF- 53	1,00,00,000	Since Paschimanchal Unnayan Parshad is an autonomous body under the State Government, hence works executed through such organization should be funded by Grants-in-Aid and accordingly expenditure should be classified against the HoA 4575-60-188- Assistance to Autonomous Bodies, instead as Capital expenditure.
114	65 (BP-12)	4225-02-190-Investments in Public Sector and Other Undertakings-009-	53,00,000	The correct <b>Minor head would be 277-Education</b>

Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
		Construction of Pandit Raghunath Murmu Residential School Buildings and Hostels		
115	72 (BP-24)	2216-02-109-001-Bagjola Sewerage Treatment Plant	1,42,00,000	As the Minor head is not an approved one in LMMHA and relates to the provision for maintenance and repair of Bagjola STP the scheme may be <b>correctly classified under 2215-02-106.</b>
116	72 (BP-24)	2217-01-193- Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof— 002-Fixed Grant to KMDA	346,55,07,000	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 authority and not a Municipality.
117	72 (BP-24)	2217-01-193-008- KMDA for Developmental Schemes/Activities	147,00,00,000	Do
118	72 (BP-24)	4217-60-192-001-Water Supply Schemes for Urban Local Bodies	271,51,00,000	Since the scheme denotes Water Supply Schemes for Urban Local Bodies the correct Classification under functional major head would be <b>‘4215-Capital Outlay on Water Supply and Sanitation,</b> the sub-major head <b>01-Water Supply</b> and Minor head should be <b>101-Urban Water Supply’.-</b>
119	72 (BP-24)	2217-80-001-008 Grant to KMC / HMC for adjustment of Energy Bills of CESC	250,00,00,000	Minor head should be <b>191 Assistance to Local Bodies Corporations, Urban Development Authorities</b> since the grant is provided for KMC and HMC.
120	72 (BP-24)	2217-80-001-013- Construction of Municipal Building	7,30,00,000	Specific Minor head should be 051-‘Construction’ because provision is for construction of Municipal Building.
121	72 (BP-24)	2217-05-191-017-Ad hoc Bonus to the employees of Local Bodies etc- 36-Grant-for-salaries	16,64,000	Note-2 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’</b> of the Major head 2217.
122	72 (BP-24)	2217-05-191-019-Fixed Grant to the Municipal Corporations and other Urban Local Bodies towards Salaries of their Employees-36	880,00,00,000	Note-2 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-</b>

Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
				<b>Direction and Administration' below Sub-Major head '80- General' of the Major head 2217.</b>
123	72 (BP-24)	2217-05-191-020-Dearness Concession to the employees of Municipal Corporations & other U .L. Bodies in KMD & Non-KMD Areas- 36	39,50,00,000	Ditto
124	72 (BP-24)	2217-05-193-009-Grants to JDA, SSDA, BDA and MKDA-36	3,67,15,000	Ditto
125	72 (BP-24)	2217-05-193-010-Grants to the HIT for Salaries, Dearness Concession to its Employees - 36	49,50,00,000	Ditto
126		2217-05-193-015-Assansol-Durgapur Development Authority-36	13,63,70,000	Ditto
127		2217-05-193-016-Siliguri-Jalpaiguri Development Authority -36- Grants for salaries	8,49,69,000	Ditto
128		2217-05-193-056- Fixed Grant to the Notified Authorities towards Salaries of their Employees -36 -Grants for salaries	4,43,00,000	Ditto
129	72 (BP-24)	2217-05-193-057-Dearness concession to the employees of the Notified Authorities -36	1,36,37,000	Ditto
130	72 (BP-24)	2217-05-193-022-Grants to Haldia Development Authority-36- Grants for salaries	5,08,77,000	Ditto
131	72 (BP-24)	4217-01-191-002- Kolkata Environment Improvement Investment Programme Project - II under ADB (State Share) (EAP) -53-Major works/Land and Building	15,67,00,000	As per the General Directions of the LMMHA, Para 3.1, the minor head codes 191, 192, 193 are to be classified as Revenue Expenditure which has not been adhered to. Hence, the major head having closer reference with the programme on this account is ' <b>2217-Urban Development</b> ' with Detailed head being ' <b>35-Grants for creation of Capital Assets</b> '
132	72 (BP-24)	4217-60-191-002- Development of Municipal Area-53 Major works/Land and Building	320,00,00,000	Ditto
133	72 (BP-24)	4217-60-192-001-Water Supply Schemes for Urban Local Bodies-53-	271,51,00,000	Ditto

Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
134		4217-60-192-004-Karma Tirtha-53	11,00,00,000	Ditto
135	72 (BP-24)	4217-60-193-002-Development/ Construction schemes for all the Development Authorities -53-Major works/Land and Building	400,00,00,000	Ditto
136	72 (BP-24)	2217-05-191-062-West Bengal Urban Employment Scheme [UM]	158,00,00,000	According to LMMHA -West Bengal Urban Employment Scheme will be classified under minor head '108-Urban Oriented Employment Programmes' below the major head '3475- Other General Economic Services'
137	72 (BP-24)	2217-05-192-016-West Bengal Urban Employment Scheme [UM]	151,59,00,000	Ditto
138		2217-05-193-032-West Bengal Urban Employment Scheme [UM]	3,00,00,000	Ditto
139		2217-05-789-025-West Bengal Urban Employment Scheme [UM]	78,00,00,000	Ditto
140	72 (BP-24)	2217-05-796-013-West Bengal Urban Employment Scheme [UM]	51,00,00,000	Ditto

**Annexure – 5**  
(Reference to paragraph no. 4.9)

**Budget Provision under the Minor Head ‘800 – Other Expenditure’ in the  
Budget estimates of 2023-24**

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	2,90,61,000
4	04	2401	00	800	009	Rastriya Krishi Vikash Yojana (RKVY) (Central Share)	4,80,00,000
5	04	2401	00	800	024	Rastriya Krishi Vikash Yojana (RKVY) (State Share)	3,19,80,000
6	04	2408	02	800	011	Strengthening and Supervision of Cold Storages	4,00,00,000
7	04	2435	01	800	002	Scheme for Export Promotion of Agricultural commodities-	2,00,00,000
8	04	2435	01	800	006	Scheme for Introduction of Pledge Finance through Regulated Market Committee	50,00,000
9	04	2435	01	800	008	Agricultural Marketing Information , Publicity and Exhibition farm produce marketing	11,00,00,000
10	05	2401	00	800	007	e-Governance in agriculture	7,00,00,000
11	05	4401	00	800	007	Infrastructural facilities on Agricultural Programmes under R.I.D.F.	27,50,00,000
12	06	2235	60	800	004	Pension to the Employees of West Bengal Veterinary Council	5,88,000
13	06	2403	00	800	010	Societies for the Prevention of Cruelty to Animals	93,60,000
14	06	2403	00	800	012	Assistance to West Bengal University of Animal and Fishery Sciences	8,45,00,000
15	06	2403	00	800	015	West Bengal University of Animal and Fishery Sciences	65,00,00,000
16	06	2403	00	800	020	Hill Areas Sub Plan - strengthening of disease investigation	2,23,000
17	06	2403	00	800	026	State Animal Welfare Board	40,000
18	06	2403	00	800	027	Grants to Paschim Banga Go-sampad Bikas Sanstha	2,04,00,000
19	06	2403	00	800	029	West Bengal Veterinary Council	9,77,000
20	06	4403	00	800	001	Assistance to West Bengal University of Animal and Fishery Sciences	31,00,00,000

Sl No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub-head	Sub-head description	Budget Provision (Rs.)
21	07	2225	01	800	002	Aid to Voluntary Agencies working for the development of Scheduled Castes	5,00,000
22	07	2225	01	800	006	Promotion of cultural activities	8,70,00,000
23	07	2225	01	800	012	Infrastructure Development Programme	15,00,000
24	07	2225	80	800	002	Education- Pre-examination Training Centres for Scheduled Caste and Scheduled Tribe Students appearing at the Competitive Examination	50,00,000
25	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	4,05,00,000
26	07	2225	80	800	007	W. B. Commission for Backward Classes	1,02,68,000
27	07	2225	80	800	023	Setting up of Mangar Development Board for the Mangar people of West Bengal	16,00,000
28	07	2225	80	800	024	Setting up of West Bengal Khambu Rai Development Board	16,00,000
29	07	2225	80	800	030	Ambedkar Centre for Excellence (ACE)	11,00,000
30	07	2225	80	800	032	Setting up of Mangar Development Board for the Mangar people of West Bengal	2,00,00,000
31	07	2225	80	800	034	Setting up of West Bengal Khambu Rai Development Board	2,00,00,000
32	07	2225	80	800	035	Modernisation of Existing Training Centre	20,00,000
33	07	2225	80	800	036	West Bengal Sarki Development and Cultural Board	2,00,00,000
34	07	2225	80	800	037	West Bengal Damai Development and Cultural Board	2,00,00,000
35	07	2225	80	800	038	West Bengal Kamai Development and Cultural Board	2,00,00,000
36	07	2225	80	800	039	West Bengal Bhujel Development and Cultural Board	2,00,00,000
37	07	2225	80	800	040	West Bengal Newar Development and Cultural Board	2,00,00,000
38	07	2225	80	800	041	West Bengal Gurung Development and Cultural Board	16,00,000
39	07	2225	80	800	042	West Bengal Gurung Development and Cultural Board	2,00,00,000
40	07	2225	80	800	043	The West Bengal Rajbanshi Development and Cultural Board	2,00,00,000



Sl No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub-head	Sub-head description	Budget Provision (Rs.)
41	07	2225	80	800	044	The Terai, Dooars, Siliguri Development and Cultural Board (Gorkha Communities)	2,00,00,000
42	07	2225	80	800	045	The West Bengal Kurmi Development and Cultural Board	2,00,00,000
43	07	2225	80	800	049	Expenditure for promotion of education amongst educationally Backward Classes	17,000
44	07	2225	80	800	052	Government Managed Hostels	2,03,000
45	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
46	07	2225	80	800	056	West Bengal Kamai Development and Cultural Board	16,32,000
47	07	2225	80	800	057	West Bengal Sarki Development and Cultural Board	16,32,000
48	07	2225	80	800	058	West Bengal Damai Development and Cultural Board	16,32,000
49	07	2225	80	800	059	West Bengal Bhujel Development and Cultural Board	16,32,000
50	07	2225	80	800	060	West Bengal Newar Development and Cultural Board	16,32,000
51	07	2225	80	800	061	The West Bengal Rajbanshi Development and Cultural Board	13,53,000
52	07	2225	80	800	062	The Terai, Dooars, Siliguri Development and Cultural Board (Gorkha Communities)	16,32,000
53	07	2225	80	800	063	The West Bengal Kurmi Development and Cultural Board	16,32,000
54	07	2225	80	800	064	The West Bengal Thami Development & Cultural Board	16,32,000
55	07	2225	80	800	065	The West Bengal Thami Development & Cultural Board	2,00,00,000
56	07	2225	80	800	071	The West Bengal Bauri Cultural Board	2,00,00,000
57	07	2225	80	800	072	The West Bengal Bauri Cultural Board	16,32,000
58	07	2225	80	800	073	The West Bengal Bagdi Cultural Board	2,00,00,000
59	10	3456	00	800	006	Setting of new District Forums	1,00,00,000
60	10	3456	00	800	007	Setting up and strengthening of the Directorate of Consumer Affairs and its District/Sub-Divisional Offices	1,20,00,000



Sl No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub-head	Sub-head description	Budget Provision (Rs.)
61	10	3456	00	800	010	Setting up of a National Institute for Consumer Education and Consumer Centres in different Districts	60,00,000
62	10	3456	00	800	011	Interface Development and Organising awareness programme etc	30,00,00,000
63	14	2202	04	800	002	Development and Expansion of Audio-visual Education	2,000
64	14	2202	05	800	001	Development of Institutions for education of the Handicapped	8,25,00,000
65	14	2202	05	800	011	Development of Training Institutions for the Handicapped	50,00,000
66	15	2202	01	800	004	Establishment of a Board for Primary Education.	12,00,00,000
67	15	2202	01	800	009	State Board of Primary Education	2,44,59,000
68	15	2202	01	800	024	Development of District Primary School Council.	28,00,00,000
69	15	2202	01	800	031	Development of Academic Infrastructure	61,42,86,000
70	15	2202	01	800	044	District Primary Schools Council / Board	45,29,00,000
71	15	2202	02	800	003	Development of W.B. Board of Secondary Education	25,00,00,000
72	15	2202	02	800	004	Establishment of State Council of Educational Research and Training, West Bengal	2,00,00,000
73	15	2202	02	800	007	Development of West Bengal Council of Higher Secondary Education	11,00,00,000
74	15	2202	02	800	013	The West Bengal Board of Secondary Education	49,51,35,000
75	15	2202	02	800	020	State Open School	58,00,000
76	15	2202	02	800	022	State Open School	3,85,00,000
77	15	2202	02	800	023	West Bengal School Service Commission for the Recruitment of Teachers in Non-Govt. Secondary Schools	6,50,00,000
78	15	2202	02	800	029	Improvement of Buildings of Jr. High Schools	22,74,20,000
79	15	2202	02	800	037	Provision for Improvement of School Environment and Creation of Assets	66,95,81,000
80	15	2202	02	800	048	Inclusive Education of the Disabled at the Secondary Stage	5,07,50,000

Sl No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub-head	Sub-head description	Budget Provision (Rs.)
81	15	2202	02	800	050	Development of continuous comprehensive evaluation at the Primary & Secondary stage	2,50,00,000
82	15	2202	80	800	028	Publication of Annual Report, Journal etc.	9,70,000
83	15	2202	80	800	033	Primary Education Schemes (Education)	31,63,000
84	15	4202	01	800	005	Infrastructure Facilities for Elementary / Secondary Education Programme under RIDF.	1,30,00,00,000
85	16	3435	04	800	002	Waste Management Programme including Hazardous Chemicals, Waste and Plastics	6,05,00,000
86	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
87	16	3435	04	800	009	Participatory Management and Environmental Improvement Programme	51,50,000
88	18	2030	03	800	001	Computerization of the process of registration	10,00,00,000
89	18	2030	03	800	005	Implementation of the Scheme for e-Governance	75,00,000
90	18	2030	03	800	008	Site preparation for computerization of registration process	62,000
91	18	2039	00	800	006	Budgetary support for deployment of Personnel from Eastern Distilleries and Chemicals Limited (EDCL)	1,58,01,000
92	18	2054	00	800	002	Establishment charges payable to the A.G. W.B. for Budget preparation	15,50,000
93	18	2054	00	800	004	Directorate of Pension, Provident Fund and Group Insurance	9,31,42,000
94	18	2070	00	800	014	State Lotteries	2,28,25,000
95	18	2070	00	800	021	Funeral Expenses of State Government Employees	15,000
96	18	2071	01	800	001	Fund Required for Meeting Other Expenditure	79,03,12,000
97	18	2071	01	800	002	Re-imbursement of Medical Expenses to Pensioners	90,06,00,000
98	18	2071	01	800	004	Payment to the Health Care Organisations for cashless medical facility	1,36,03,00,000

Sl No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub-head	Sub-head description	Budget Provision (Rs.)
99	18	2075	00	800	002	Grants to clubs of Government employees for promotion of recreational activities	1,02,000
100	18	2075	00	800	004	Payment to Health Care Organisations for cashless medical facility	1,44,00,00,000
101	18	2250	00	800	004	Grants towards Marketing facilities / Marketing Promotion	60,00,000
102	18	2250	00	800	013	Grants to the Indian Institute of Public Administration -West Bengal Regional Branch	51,000
103	18	2250	00	800	020	Contribution to National Institute of Public Finance and Policy for setting up a State's Finance Cell	51,000
104	18	2250	00	800	029	The Governor of West Bengal Welfare Fund	1,53,00,000
105	20	2515	00	800	001	Intensive Development of Fisheries in C.D. Blocks	8,20,41,000
106	20	2515	00	800	012	Development of Tank Fisheries in the selected C.D. Blocks in State	9,94,81,000
107	21	4408	02	800	001	Acquisition of land	3,00,00,000
108	21	4408	02	800	003	Construction of workshop sheds, Garages at Tollygunge and Cossipore, Calcutta.	42,20,000
109	21	4408	02	800	004	Creation of accommodation for the different offices of Food and Supplies Department.	30,00,00,000
110	21	4408	02	800	013	Infrastructural Upgradation & Creation of Storage Capacity by West Bengal Warehousing Corporation	9,00,00,000
111	23	2406	01	800	003	Amenities to forest staff and labourers	1,20,00,000
112	23	2406	01	800	004	Publicity-Cum-Extension	4,80,00,000
113	23	2406	01	800	024	Intensification of management	40,00,000
114	23	2406	02	800	002	Rewards for Control of Wild Animals	78,00,000
115	23	2406	02	800	003	Compensation for Wildlife Depredation	15,95,11,000
116	24	2210	01	800	002	Grants to the West Bengal Council of Medical Registration	17,17,000
117	24	2210	01	800	002	Grants to the West Bengal Council of Medical Registration	-22,000
118	24	2210	01	800	005	Other Medical Grants	7,22,000
119	24	2210	03	800	002	Promotion of the Primary Health Care Services	38,88,84,000
120	24	2210	06	800	002	Improvement of Urban Health	2,000

Sl No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub-head	Sub-head description	Budget Provision (Rs.)
						Services	
121	24	2210	06	800	003	National Programme for Prevention & Control of Cancer, Diabetes, Cardiovascular Disease & Stroke (NPCDCS)	1,000
122	24	2210	06	800	004	National Programme for Care of the Elderly (NPHCE).	1,000
123	24	2250	00	800	037	Expenditure in running of the Morgues	87,000
124	24	4210	01	800	004	Improvement of State Health Organisation	52,50,000
125	24	4210	01	800	021	Mental Hospitals	10,50,00,000
126	24	4210	01	800	022	Improvement of District Level Health Administration	15,00,00,000
127	24	4210	01	800	038	Improvement of Homoeopathic Institution.	11,05,50,000
128	24	4210	01	800	039	Improvement of Ayurvedic Institution.	29,65,35,000
129	24	4210	06	800	001	Improvement of Health Transport Organisations	1,15,50,000
130	25	2059	01	800	001	Works related to system for Data, Voice, Internet connectivity and ICT Services	5,05,40,000
131	25	2059	80	800	002	Research and in-service training	10,00,000
132	25	2059	80	800	003	Indian Buildings Congress	41,000
133	25	2250	00	800	031	Expenditure in connection with Gangasagar Mela	13,39,00,000
134	25	3054	04	800	001	Other Expenditure under P W Department	65,92,00,000
135	25	3054	04	800	002	Other Expenditure under P W (Roads) Department	1,38,02,00,000
136	25	3054	04	800	003	Development of State Roads under P W (Roads) Department	2,63,68,000
137	25	3054	04	800	004	Development of State Roads under P W Department.	9,65,11,000
138	25	3054	04	800	005	Improvement of illumination level and replacement of old luminaires in important roads by P W Department, Electrical Wing.	51,50,000
139	25	3054	04	800	010	State Bridge Fund Work	94,56,000
140	25	3054	05	800	001	State Roads of Inter-State Economic Importance under PW (Roads) Department	1,55,000
141	25	3054	80	800	003	Maintenance of lighting arrangements on State Bridges by P W Department Electrical Wing	51,50,000

Sl No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub-head	Sub-head description	Budget Provision (Rs.)
142	25	3054	80	800	005	Contributions to Indian Road Congress-Contribution by P W Department	4,50,000
143	25	3054	80	800	009	Decorative arrangement for important days and Persons Republic Day Parade	2,06,00,000
144	25	3054	80	800	010	Decorative arrangement for important days and Persons Barricading on important roads during Durgapuja and Muharram	6,59,20,000
145	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	52,73,60,000
146	25	3054	80	800	013	Decorative arrangement for important days and Persons- for PWD Electrical Wing.	2,26,60,000
147	25	4059	01	800	001	works related to system for Data, Voice, Internet connectivity and ICT Services	4,50,45,000
148	25	5054	03	800	001	Development of State Roads(other than BMS)	10,00,00,000
149	25	5054	03	800	003	I.T Investment	1,50,00,000
150	25	5054	03	800	004	I.T Investment	15,36,40,000
151	25	5054	03	800	005	Payment of Compensation for Land Aquisition	16,00,000
152	25	5054	80	800	009	Programme for Roads and Bridges under Central Road Fund (Central Share)	3,20,00,00,000
153	28	2216	80	800	001	Works-Charged Establishment	41,00,00,000
154	28	4216	02	800	003	Administrative Improvement - Construction of Office-cum Residential Complexes for Field Officers	1,00,00,000
155	28	4216	02	800	006	Replacement and Renovation of Existing Housing Estates	20,00,00,000
156	30	2205	00	800	001	Rabindra Sadan, Calcutta	1,14,16,000
157	30	2205	00	800	005	Financial Assistance to distressed persons in the filed of Culture	5,00,00,000
158	30	2205	00	800	006	State Academy of Music	41,16,000
159	30	2205	00	800	007	Awards (for drama, music etc.)	5,25,00,000
160	30	2205	00	800	008	Setting up of Tribal culture Centre at Suri and Jhargram	3,83,000
161	30	2205	00	800	012	Paschimbanga Bangla Acdeamy	2,31,88,000
162	30	2205	00	800	013	Bhaskar Bhavan	32,65,000
163	30	2205	00	800	050	Rajya Charukala Parshad.	94,92,000
164	30	2220	01	800	002	Modernisation of Studios /	1,00,00,000

Sl No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub-head	Sub-head description	Budget Provision (Rs.)
						Laboratories	
165	30	2220	01	800	003	Film Festivals	17,00,00,000
166	30	2220	01	800	009	Setting up of Roopkala Kendra.	2,36,25,000
167	30	2220	01	800	011	Setting up of Roopkala Kendra.	2,02,18,000
168	30	2220	01	800	012	Payment of Share money to the Producers/Distributors	80,00,000
169	30	2220	01	800	014	Setting up of an Art Film Theatre, Film Archive	2,25,47,000
170	30	2220	60	800	001	State Ceremonies	1,60,15,000
171	30	2220	60	800	002	Fair and Exhibitions	1,39,80,000
172	30	2220	60	800	010	Mahajati Sadan	1,84,69,000
173	30	2250	00	800	006	The Board of Trustees, Mahajati Sadan	70,00,000
174	30	6875	60	800	001	Loans to Basumati Corporation	3,75,00,000
175	32	2250	00	800	032	Expenditure in connection with Gangasagar Mela	14,00,00,000
176	32	4700	01	800	001	Special Repair to Mayurakshi Reservoir Project	50,00,00,000
177	32	4700	02	800	001	Special Repair to Kangsabati Reservoir Project	21,00,00,000
178	32	4700	03	800	001	Special Repair to Barrage & Irrigation System of Damodar Valley Project	40,00,00,000
179	32	4700	04	800	001	Works for Teesta Barrage Project	40,00,00,000
180	32	4700	80	800	002	Schemes under Rural Infrastructure Development Fund	34,00,00,000
181	32	4700	80	800	004	Infrastructure development including special repair to buildings in Irrigation Sector	44,00,00,000
182	33	2056	00	800	001	Modernisation of Prison Administration	15,00,000
183	33	2056	00	800	002	Miscellaneous Development Works	13,37,50,000
184	33	2056	00	800	003	Charges for Police Custody	54,74,000
185	33	2056	00	800	004	Expansion of Teaching and Educational Facilities to children of women inmates up to 6 years	5,00,000
186	33	2056	00	800	005	Schemes of Women Correctional Homes in West Bengal	5,00,000
187	33	2056	00	800	008	Vocational Training to Inmates (irrespective of male and female) in the Correctional Homes	5,50,000
188	33	2056	00	800	014	Vocational Training for Women Inmates (JL)	5,50,000
189	34	2014	00	800	009	West Bengal Advocates Welfare Corporation	45,45,000

Sl No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub-head	Sub-head description	Budget Provision (Rs.)
190	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
191	38	2250	00	800	005	Grants to the State Haj Committee	2,64,55,000
192	38	2250	00	800	011	The West Bengal Pahadia Minority Development Board	19,20,000
193	38	2250	00	800	017	Contribution to the Board of Wakfs, West Bengal	146,47,50,000
194	38	4235	02	800	004	Setting up of new Educational Institutions for Minorities	20,00,00,000
195	38	4250	00	800	001	Scheme for construction of hostels for Minority Students in the districts	40,00,00,000
196	40	2235	60	800	002	Implementation of Sahay Programme	1,42,31,000
197	40	2401	00	800	017	Rastriya Krishi Vikash Yojana (RKVY) (Central Share)	7,00,00,000
198	40	2401	00	800	022	Rastriya Krishi Vikash Yojana (RKVY) (State Share)	5,00,00,000
199	40	2515	00	800	032	Assistance to Panchayat Raj Bodies for CHCMI for women and children	2,50,00,000
200	40	2515	00	800	046	Assistance to Panchayati Raj Bodies as recommended by Eleventh Finance Commission	-2,000
201	43	2801	02	800	008	Special Assistance to WBSEDCL for energizing power driven pump sets installed for Agricultural purposes	1,00,00,000
202	43	2801	80	800	008	Subsidy (including meter rent ) to CESC for subsidization in power tariff to its consumers under Hasir Alo scheme	15,00,00,000
203	45	2215	01	800	028	Water Supply Schemes for Arsenic -difficult areas - Arsenic and other works	3,00,00,000
204	45	2215	01	800	029	Monitoring Cell and Investigation Unit	1,10,00,000
205	51	2203	00	800	007	Strengthening of Technical Education Services	8,50,00,000
206	51	2203	00	800	013	Introduction of Vocational Education and Training under WBSCVT and Vocational Education and Skill Development	1,60,00,00,000
207	53	5056	00	800	002	Expansion of IWT and Infrastructure Development of IWT	50,02,00,000



Sl No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub-head	Sub-head description	Budget Provision (Rs.)
208	53	5056	00	800	004	Ferry services across the river Hooghly at selected sites	30,00,00,000
209	53	5056	00	800	008	Acquisition of Ferry Vessels/LCTs	32,55,00,000
210	53	5056	00	800	010	Contribution of two Gangway Pontoon Type Floating Jetties at Harwood Point and Kachuberia in the district of South 24 Parganas	3,00,00,000
211	55	4702	00	800	009	Irrigation by installations of Hydram, Sprinkler, Windmill, Solar Pump etc	50,00,00,000
212	55	4702	00	800	010	Survey and Investigation of ground water and Surface water Resources	2,80,00,000
213	55	4702	00	800	017	Computerization of the State Water Investigation Directorate	50,00,000
214	55	4702	00	800	021	Development of Water Bodies directly linked to agriculture	28,00,00,000
215	55	4702	00	800	022	Artificial Recharge to Ground Water and Rain Water Harvesting	3,88,50,000
216	55	4702	00	800	028	Implementation of RIDF Projects	1,19,00,00,000
217	65	2225	80	800	029	Additional Financial benefit to meritorious ST students.	1,00,000
218	65	2225	80	800	065	Pre-Examination training for Schedule Tribes	60,000
219	65	4225	02	800	003	Share capital contribution for LAMPS for construction of Godowns	2,80,00,000
220	68	2055	00	800	004	Additional Police for Enforcement Branch	75,98,000
221	68	2070	00	800	022	Assistance to the boys for admission to and study in Rashtriya Indian Military College, Dehra Dun.	4,45,000
222	68	2250	00	800	036	Expenditure in running of the Morgues	14,00,00,000
223	68	2575	60	800	008	Transport Sector (Central Share)	50,00,000
224	68	2575	60	800	009	Public Health Engineering Sector Creation of Source of Potable water (Central Share)	20,00,00,000
225	68	2575	60	800	011	Health & Family Welfare Sector (Central Share)	10,95,00,000
226	68	2575	60	800	013	General Administration Sector - Creation of Infrastructure facilities in Border Areas (Central Share)	50,00,000
227	68	2575	60	800	014	Education Sector-- Renovation/Construction /Expansion of Schools (Central Share)	10,50,00,000

Sl No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub-head	Sub-head description	Budget Provision (Rs.)
228	68	2575	60	800	020	Transport Sector (State Share)	33,33,000
229	68	2575	60	800	021	Public Health Engineering Sector Creation of Source of Portable Water (State Share)	13,33,33,000
230	68	2575	60	800	022	Health & Family Welfare Sector (State Share)	6,30,00,000
231	68	2575	60	800	023	Education Sector - Renovation / Construction / Expansion of Schools (State Share)	7,30,00,000
232	68	2575	60	800	024	General Administration Sector - Creation of Infrastructure facilities in Border Areas (State Share)	33,33,000
233	68	4575	60	800	004	Social Welfare Sector (Central Share)	25,00,00,000
234	68	4575	60	800	005	Irrigation and Flood Control Sector (Central Share)	3,00,00,000
235	68	4575	60	800	009	Road Construction/Strengthening of road,bridge, culvert,jetty (Central Share)	50,00,00,000
236	68	4575	60	800	010	Power Sector-- Creation of energy services (Central Share)	3,00,00,000
237	68	4575	60	800	014	Agriculture Sector-Construction of market complex (Central Share)	81,00,000
238	68	4575	60	800	031	Social Welfare Sector (State Share)	16,66,66,000
239	68	4575	60	800	032	Irrigation & Flood Control Sector (State Share)	2,00,00,000
240	68	4575	60	800	034	Road Sector Construction / Strengthening of Road, Bridge, Culvert, Jetty (State Share)	33,00,02,000
241	68	4575	60	800	035	Power Sector - Creation of Energy Services (State Share)	2,00,00,000
242	68	4575	60	800	037	Agricultural Sector - Construction of Market Complex (State Share)	54,00,000
243	68	6004	01	800	006	Loans for other Administrative Services: Modernisation of Police Force	2,45,00,000
244	69	2235	01	800	001	Miscellaneous expenditure	6,50,000
245	69	2250	00	800	038	Expenditure in running of the Morgues	39,80,000
246	70	2202	03	800	007	Assistance to West Bengal Council of Higher Education	4,00,00,000
247	70	2202	03	800	014	Assistance to West Bengal Council of Higher Education	15,00,000
248	70	2202	80	800	048	Publication of District Gazetteers	6,30,000

Sl No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub-head	Sub-head description	Budget Provision (Rs.)
249	73	2070	00	800	026	National Volunteer Force(a) Directorate of National Volunteer Force.	2,96,35,000
250	73	2070	00	800	033	National Volunteer Force District Battallions Bangia Agragami Dal-1st Biskarma Battalion	5,89,29,000
251	73	2070	00	800	034	National Volunteer Force District Battalion Bangia Agragami Dal-2nd Biswakarma Battalion.	5,38,78,000
252	73	2070	00	800	037	NVF District Battalions-Administration of Regular Establishment.	5,65,69,000
253	73	2235	02	800	006	Transport of goods moved on Relief	34,84,000
254	73	2245	01	800	005	Remuneration to Test Relief and Dry Dole Dealers [Under Preparedness and Capacity Building (Out of 10% of SDRMF)]	41,00,00,000
255	73	2245	80	800	005	Supply of Tarpaulins etc. [Under Response and Relief (Out of 40% of SDRMF)]	85,00,00,000
256	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)]	25,00,00,000
257	73	2245	80	800	011	Other items and for Other Departments [Under Response and Relief (Out of 40% of SDRMF)]	2,00,00,000
258	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)]	42,00,00,000
259	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.	1,00,00,000
260	75	2852	80	800	002	State Govt. Grants for Industrial Promotional Activities	34,81,79,000
261	75	2852	80	800	003	State Govt. Grant for Promotion of Industrial Infrastructure including Land Bank and Database Management	11,000

Sl No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub-head	Sub-head description	Budget Provision (Rs.)
262	75	2852	80	800	009	New incentive scheme for encouraging the setting up of new industrial units	88,55,94,000
263	75	2852	80	800	020	Incentive to Industrial Units in lieu of Power Tariff Consession	90,00,00,000
264	79	2852	80	800	041	Darjeeling Ropeway Company	43,94,000
						<b>Total</b>	<b>3825,35,52,000</b>

## Annexure – 6

(Reference to paragraph no. 4.9)

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

Sl. No.	B.P. No.	Grant No	Page No.	Classification existing in the Budget Publications	Alternate classification to be adopted as per List of Major and Minor Heads of Accounts
1	11	05	143	2401-00-800-007- e-Governance in agriculture	<b>2401-00-001-Direction Administration</b>
2	12	06	4	2235-60-800-004-Pension to the Employees of West Bengal Veterinary Council	<b>2235-60-102-Pension under Social Security Schemes</b>
3	12	06	47	2403-00-800-012-Assistance to West Bengal University of Animal and Fishery Sciences	<b>2415-03-277-Education</b>
4	12	06	45	2403-00-800-015-West Bengal University of Animal and Fishery Sciences	<b>2415-03-277-Education</b>
5	12	06	99	4403-00-800-001-Assistance to West Bengal University of Animal and Fishery Sciences	<b>4415-03-277-Education</b>
6	12	07	130	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	<b>2225-01-277- Education</b>
7	12	07	131	2225-80-800-032-Setting up of Mangar Development Board for the Mangar people of West Bengal	<b>2225-01-102- Economic Development</b>
8	12	07	131	2225-80-800-034-Setting up of West Bengal Khambu Rai Development Board	<b>2225-01-102- Economic Development</b>
9	12	07	132	2225-80-800-036-West Bengal Sarki Development and Cultural Board	<b>2225-01-102- Economic Development</b>
10	12	07	132	2225-80-800-037-West Bengal Damai Development and Cultural Board	<b>2225-01-102- Economic Development</b>
11	12	07	132	2225-80-800-039-West Bengal Bhujel Development and Cultural Board	<b>2225-03-102- Economic Development</b>
12	12	07	127-128	2225-80-800-041-West Bengal Gurung Development and Cultural Board	<b>2225-03-102- Economic Development</b>

Sl. No.	B.P. No.	Grant No	Page No.	Classification existing in the Budget Publications	Alternate classification to be adopted as per List of Major and Minor Heads of Accounts
13	12	07	132	2225-80-800-042-West Bengal Gurung Development and Cultural Board	<b>2225-03-102-Development</b> <b>Economic</b>
14	12	07	132-133	2225-80-800-043-The West Bengal Rajbanshi Development and Cultural Board	<b>2225-01-102-Development</b> <b>Economic</b>
15	12	07	133	2225-80-800-044- The Terai, Dooars, Siliguri Development and Cultural Board (Gorkha Communities)	<b>2225-01-102-Development</b> <b>Economic</b>
16	12	07	133	2225-80-800-045-The West Bengal Kurmi Development and Cultural Board	<b>2225-01-102-Development</b> <b>Economic</b>
17	12	07	129	2225-80-800-057-West Bengal Sarki Development and Cultural Board	<b>2225-01-102-Development</b> <b>Economic</b>
18	12	07	129	2225-80-800-059-West Bengal Bhujel Development and Cultural Board	<b>2225-03-102-Development</b> <b>Economic</b>
19	12	07	129	2225-80-800-061-The West Bengal Rajbanshi Development and Cultural Board	<b>2225-01-102-Development</b> <b>Economic</b>
20	12	07	129	2225-80-800-062-The Terai, Dooars, Siliguri Development and Cultural Board (Gorkha Communities)	<b>2225-01-102-Development</b> <b>Economic</b>
21	12	07	129	2225-80-800-063- The West Bengal Kurmi Development and Cultural Board	<b>2225-03-102-Development</b> <b>Economic</b>
22	12	07	130	2225-80-800-064- The West Bengal Thami Development & Cultural Board	<b>2225-03-102-Development</b> <b>Economic</b>
23	12	07	133	2225-80-800-0 - The West Bengal Thami Development & Cultural Board	<b>2225-03-102-Development</b> <b>Economic</b>
24	12	07	133	2225-80-800-071- The West Bengal Bauri Cultural Board	<b>2225-01-102-Development</b> <b>Economic</b>
25	12	07	130	2225-80-800-072-The West Bengal Bauri Cultural Board	<b>2225-01-102-Development</b> <b>Economic</b>
26	12	07	133	2225-80-800-073- The West Bengal Bagdi Cultural Board	<b>2225-01-102-Development</b> <b>Economic</b>
27	12	65	184	2225-80-800-029- Additional Financial benefit to meritorious ST students.	<b>2225-02-277-Education</b>

Sl. No.	B.P. No.	Grant No	Page No.	Classification existing in the Budget Publications	Alternate classification to be adopted as per List of Major and Minor Heads of Accounts
28	13	15	175	2202-01-800-004- Establishment of a Board for Primary Education.	<b>2202-01-188- Assistance to Autonomous Bodies</b>
29	13	15	174	2202-01-800-009- State Board of Primary Education	<b>2202-01-188- Assistance to Autonomous Bodies</b>
30	13	15	175	2202-01-800-024- Development of District Primary School Council.	<b>2202-01-188- Assistance to Autonomous Bodies</b>
31	13	15	175	2202-01-800-031- Development of Academic Infrastructure	<b>2202-01-188- Assistance to Autonomous Bodies</b>
32	13	15	175	2202-01-800-044- District Primary Schools Council / Board	<b>2202-01-188- Assistance to Autonomous Bodies</b>
33	13	15	195	2202-02-800-003 -Development of W.B. Board of Secondary Education	<b>2202-01-188- Assistance to Autonomous Bodies</b>
34	13	15	196	2202-02-800-004 -Establishment of State Council of Educational Research and Training, West Bengal	<b>2202-01-188- Assistance to Autonomous Bodies with detailed head relating to Grants in Aid instead of '50-OC'</b>
35	13	15	196	2202-02-800-007- Development of West Bengal Council of Higher Secondary Education	<b>2202-01-188- Assistance to Autonomous Bodies</b>
36	13	15	193	2202-02-800-013- The West Bengal Board of Secondary Education	<b>2202-01-188- Assistance to Autonomous Bodies</b>
37	13	15	196	2202-02-800-023- West Bengal School Service Commission for the Recruitment of Teachers in Non-Govt. Secondary Schools	<b>2202-01-188- Assistance to Autonomous Bodies</b>
38	13	15	196	2202-02-800-029 -Improvement of Buildings of Jr. High Schools	<b>2202-02-110- Assistance to Non-Govt. Secondary Schools</b>
39	13	15	196	2202-02-800-037- Provision for Improvement of School Environment and Creation of Assets	<b>2202-02-110- Assistance to Non-Govt. Secondary Schools</b>
40	13	15	203	2202-80-800-028- Publication of Annual Report, Journal etc.	<b>2202-80-001- Direction and Administration with detailed head '16- Publication'</b>
41	13	15	237	4202-01-800-005- Infrastructure Facilities for Elementary / Secondary Education Programme under RIDF.	<b>4202-01-201 Elementary Education or MIH-202 Secondary Education as the case may be</b>
42	13	16	259	3435-04-800-002-Waste Management Programme including Hazardous Chemicals, Waste and Plastics	<b>3435-04-103-Prevention of air and water pollution</b>



Sl. No.	B.P. No.	Grant No	Page No.	Classification existing in the Budget Publications	Alternate classification to be adopted as per List of Major and Minor Heads of Accounts
43	13	16	259	3435-04-800-004- Provision for Govt. share to Hazardous Waste Management Units and Biomedical Waste Management Units built in P.P.P mode.	<b>3435-04-103-Prevention of air and water pollution</b>
44	13	16	260	3435-04-800-009- Participatory Management and Environmental Improvement Programme	<b>3435-03-003-Environmental Education/ Training/Extension</b>
45	14	18	20	2030-03-800-001- Computerization of the process of registration	<b>2030-03-001- Direction and Administration</b>
46	14	18	19	2030-03-800-008-Site preparation for computerization of registration process	<b>2030-03-001- Direction and Administration</b>
47	14	18	139	2070-00-800-014-State Lotteries	<b>2575-00-103- State Lotteries</b>
48	14	18	163	2075-00-800-004- Payment to Health Care Organisations for cashless medical facility	<b>2210-80-800 Other Expenditure</b>
49	15	23	221	2406-01-800-004- Publicity-Cum-Extension	<b>2406-01-001- Direction and Administration with detailed head '26- Publicity'</b>
50	15	23	221	2406-01-800-024- Intensification of management	<b>2406-01-001- Direction and Administration</b>
51	15	23	235	2406-02-800-002- Rewards for Control of Wild Animals	<b>2406-02-110- Wild Life Preservation</b>
52	15	23	235	2406-02-800-003- Compensation for Wildlife Depredation	<b>2406-02-110- Wild Life Preservation</b>
53	16	24	117	2210-06-800-002- Improvement of Urban Health Services	<b>2210-01-200- Other Health Schemes</b>
54	16	24	117	2210-06-800-003- National Programme for Prevention & Control of Cancer, Diabetes, Cardiovascular Disease & Stroke (NPCDCS)	<b>2210-06-101- Prevention and Control of diseases</b>
55	16	24	197	4210-01-800-021- Mental Hospitals	<b>4210-01-110- Hospitals and Dispensaries</b>
56	16	24	197	4210-01-800-038- Improvement of Homoeopathic Institution.	<b>4210-03-102- Homeopathy</b>
57	16	24	198	4210-01-800-039- Improvement of Ayurvedic Institution.	<b>4210-03-101- Ayurveda</b>
58	16	24	208	4210-06-800-001-Improvement of Health Transport Organisations	<b>4210-04-200- Other Programme as Sub-major head head '06' does not exist in LMMHA)</b>

Sl. No.	B.P. No.	Grant No	Page No.	Classification existing in the Budget Publications	Alternate classification to be adopted as per List of Major and Minor Heads of Accounts
59	17	25	21	2059-80-800-002- Research and in-service training	<b>2059-80-003- Training</b>
60	17	25	46	3054-04-800-001- Expenditure under P W Department	<b>3054-04-105- Maintenance and Repairs</b>
61	17	25	46	3054-04-800-002- Expenditure under P W (Roads) Department	<b>3054-04-105- Maintenance and Repairs</b>
62	17	25	47	3054-04-800-003-Development of State Roads under P W(Roads) Department	<b>3054-03-103- Maintenance and Repairs</b>
63	17	25	47	3054-04-800-004-Development of State Roads under P W Department.	<b>3054-03-103- Maintenance and Repairs</b>
64	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>
65	17	25	51	3054-80-800-003-Maintenance of lighting arrangements on State Bridges by P W Department Electrical Wing	<b>3054-03-103- Maintenance and Repairs</b>
66	17	25	52	3054-80-800-005- Contributions to Indian Road Congress-Contribution by P W Department	<b>3054-80-001- Direction and Administration with detailed head '32- Contribution'</b>
67	17	25	65	4059-01-800-001-Works related to system for Data, Voice, Internet connectivity and ICT Services	<b>4059-01-001- Direction and Administration</b>
68	17	25	82-83	5054-03-800-001- Development of State Roads (other than BMS)	<b>5054-03-337- Road Works</b>
69	17	25	89	5054-80-800-009- Programme for Roads and Bridges under Central Road Fund (Central Share)	<b>5054-03-337-- Road Works</b> under existing identical sub-head '016- Programme for Roads and Bridges under Central Road Fund (Central Share)'.
70	17	28	110	2216-80-800-001-Works-Charged Establishment	As per notes (5) below the MJH 2216 in LMMHA the <b>minor head 053-Maintenance &amp; Repairs</b> under the appropriate sub-major head shall record expenditure on this account

Sl. No.	B.P. No.	Grant No	Page No.	Classification existing in the Budget Publications	Alternate classification to be adopted as per List of Major and Minor Heads of Accounts
71	17	28	129	4216-02-800-006- Replacement and Renovation of Existing Housing Estates	Each class of scheme shall be a minor head as per the LMMHA
72	17	30	154	2205-00-800-006- Academy of Music State	Estimates relates to pay, DA etc. hence the <b>Minor head 001-Direction and Administration</b> may be adopted
73	17	30	159	2205-00-800-007- Awards (for drama, music etc.)	<b>Minor head '102 Promotion of Arts and Culture'</b> may be operated
74	17	30	154	2205-00-800-008- Setting up of Tribal culture Centre at Suri and Jhargram	Estimates relates to pay, DA etc. hence the <b>Minor head '001-Direction and Administration'</b> may be adopted
75	17	30	156	2205-00-800-012- Paschim Banga Bangla Academy	
76	17	30	156	2205-00-800-013- Bhaskar Bhavan	
77	17	30	160	2205-00-800-050- Rajya Charukala Parshad.	<b>Already existing u/h 2205-00-102-026</b>
78	17	30	174	2220-01-800-014- Setting up of an Art Film Theatre, Film Archive	<b>2205-00-104 Archives</b>
79	17	30	186	2220-60-800-001- State Ceremonies	<b>2205-00-001 Direction and Administration</b>
80	17	30	187	2220-60-800-002- Fair and Exhibitions	<b>2220-60-106-Field Publicity</b>
81	17	30	220	6875-60-800-001- Loans to Basumati Corporation	<b>Appropriate HoA 6860-05-Paper and Newsprint-190.</b> Budget provision 62also made against the HoA 6875-60-190-001
82	18	32	62	4700-01-800-001- Special Repair to Mayurakshi Reservoir Project	<b>4700-01-101-Works related to Irrigation</b>
83	18	32	63	4700-02-800-001- Special Repair to Kangsabati Reservoir Project	<b>4700-02-101 Works related to Irrigation</b>
84	18	32	65	4700-03-800-001- Special Repair to Barrage & Irrigation System of Damodar Valley Project	<b>4700-03-101-Works related to Irrigation</b>
85	18	32	66	4700-04-800-001- Works for Teesta Barrage Project	<b>4700-04-101-Works related to Irrigation</b>

Sl. No.	B.P. No.	Grant No	Page No.	Classification existing in the Budget Publications	Alternate classification to be adopted as per List of Major and Minor Heads of Accounts
86	18	33	117-118	2056-00-800-001-Modernisation of Prison Administration	<b>2056-00-101-Jails</b>
87	18	33	118	2056-00-800-004-Expansion of Teaching and Educational Facilities to children of women inmates up to 6 years	<b>2056-00-101-Jails</b>
88	18	33	118	2056-00-800-005-Schemes of Women Correctional Homes in West Bengal	<b>2056-00-101-Jails</b>
89	18	33	118	2056-00-800-008-Vocational Training to Inmates (irrespective of male and female) in the Correctional Homes	<b>2056-00-003 Training</b>
90	18	33	118	2056-00-800-014-Vocational Training for Women Inmates (JL)	The schemes have already been covered under sub-head 008, hence sub-head 014 may be subsumed with the previous one.
91	18	34	171	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 Computerization of District and Sub-ordinate Courts</b>
92	19	38	106	2250-00-800-005- Grants to the State Haj Committee	<b>2225-04-104 Subsidy for Special Operations</b> as per note 3 below the major head 2225 in LMMHA
93	19	38	106	2250-00-800-017- Contribution to the Board of Wakfs, West Bengal	<b>2225-04-199 Assistance to Other Non-Government Institutions</b>
94	19	38	121	4235-02-800-004- Setting up of new Educational Institutions for Minorities	<b>4225-04-277 Education</b>
95	19	38	125	4250-00-800-001- Scheme for construction of hostels for Minority Students in the districts	<b>4225-04-277 Education</b>
96	19	40	159	2235-60-800-002-Implementation of Sahay Programme	<b>2235-02-200-Other Programmes</b>
97	19	40	218	2515-00-800-032- Assistance to Panchayat Raj Bodies for CHCMI for women and children	<b>2515-00-101-Panchayati Raj</b>
98	19	40	224	2515-00-800-046- Assistance to Panchayati Raj Bodies as recommended by Eleventh Finance Commission	<b>2515-00-101-Panchayati Raj</b>

Sl. No.	B.P. No.	Grant No	Page No.	Classification existing in the Budget Publications	Alternate classification to be adopted as per List of Major and Minor Heads of Accounts
99	20	43	61	2801-02-800-008- Special Assistance to WBSEDCL for energizing power driven pump sets installed for Agricultural purposes	<b>2801-80-101-Assistance to Electricity Boards</b> may be considered
100	20	43	64	2801-80-800-008- Subsidy (including meter rent) to CESC for subsidization in power tariff to its consumers under Hasir Alo scheme	<b>Each Transmission/Distribution Scheme will be a minor head under sub-major head '05-Transmission and Distribution'</b> as per note in LMMHA
101	20	45	120	2215-01-800-028-Water Supply Schemes for Arsenic -difficult areas - Arsenic and other works	Estimates relate to pay, DA etc. hence the <b>Minor head 001-Direction and Administration</b> may be adopted.
102	20	45	120	2215-01-800-029- Monitoring Cell and Investigation Unit	Estimates relate to pay, DA etc. hence the <b>Minor head 001-Direction and Administration</b> may be adopted.
103	20	51	208	2203-00-800-007-Strengthening of Technical Education Services	<b>2203-00-103-Techical Schools</b>
104	20	51	209	2203-00-800-013- Introduction of Vocational Education and Training under WBSTCT and Vocational Education and Skill Development	<b>2203-00-003-Training</b>
105	21	53	97	5056-00-800-002- Expansion of IWT and Infrastructure Development of IWT	<b>5056-00-101-Landing Facilities</b>
106	21	53	97	5056-00-800-004- Ferry services across the river Hooghly at selected sites	<b>5056-00-104 Navigation</b>
107	21	53	97	5056-00-800-008- Acquisition of Ferry Vessels/LCTs	<b>5056-00-104 Navigation</b>
108	21	53	97	5056-00-800-010- Contribution of two Gangway Pontoon Type Floating Jetties at Harwood Point and Kachuberia in the district of South 24 Parganas	<b>5056-00-101 Landing Facilities</b>
109	21	55	173	4702-00-800-010-Survey and Investigation of ground water and Surface water Resources	<b>4702-00-101/102</b> (Surface water/ Ground water)
110	21	55	174	4702-00-800-017- Computerization of the State Water Investigation Directorate	<b>4702-00-001-Direction and Administration</b>

Sl. No.	B.P. No.	Grant No	Page No.	Classification existing in the Budget Publications	Alternate classification to be adopted as per List of Major and Minor Heads of Accounts
111	21	55	174	4702-00-800-021- Development of Water Bodies directly linked to agriculture	<b>4702-00-101-Surface water</b>
112	21	55	174	4702-00-800-022- Artificial Recharge to Ground Water and Rain Water Harvesting	<b>4702-00-102 Ground Water</b>
113	21	55	175	4702-00-800-028- Implementation of RIDF Projects	Scheme description need to be specific to determine Minor head
114	12	65	196	4225-02-800-003- Share Capital contribution to LAMPS for construction of Godowns	<b>Minor head '195- Investments in Public Sector and other Undertakings'</b>
115	22	68	210	2575-60-800-008-Transport Sector (Central Share) (BAPD)	<b>Minor heads corresponding to functional major heads to be opened under Sub-Major head code 06-Border Area Development for BAPD scheme</b>
116	22	68	210	2575-60-800-009-Public Health Engineering Sector Creation of Source of Potable water (Central Share) (BAPD)	
117	22	68	210	2575-60-800-011- Health & Family Welfare Sector (Central Share) (BAPD)	
118	22	68	211	2575-60-800-013- General Administration Sector -Creation of Infrastructure facilities in Border Areas (Central Share) (BAPD)	<b>Minor heads corresponding to functional major heads to be opened under Sub-Major head code 06-Border Area Development for BAPD scheme</b>
119	22	68	211	2575-60-800-014- Education Sector-Renovation/Construction /Expansion of Schools (Central Share) (BAPD)	
120	22	68	209	2575-60-800-020- Transport Sector (State Share) (BAPD)	
121	22	68	209	2575-60-800-021- Public Health Engineering Sector Creation of Source of Potable Water (State Share) (BAPD)	<b>Minor heads corresponding to functional major heads to be opened under Sub-Major head code 06-Border Area Development for BAPD scheme</b>
122	22	68	209	2575-60-800-022- Health & Family Welfare Sector (State Share) (BAPD)	
123	22	68	210	2575-60-800-023- Education Sector-Renovation / Construction/Expansion of Schools (State Share) (BAPD)	

Sl. No.	B.P. No.	Grant No	Page No.	Classification existing in the Budget Publications	Alternate classification to be adopted as per List of Major and Minor Heads of Accounts
124	22	68	210	2575-60-800-024- General Administration Sector - Creation of Infrastructure facilities in Border Areas (State Share) (BADP)	<b>Minor heads corresponding to functional major heads to be opened under Sub-Major head code 06-Border Area Development for BADP scheme</b>
125	22	68	245	4575-60-800-004- Social Welfare Sector (Central Share) (BADP)	
126	22	68	245	4575-60-800-005- Irrigation and Flood Control Sector (Central Share) (BADP)	<b>Minor heads corresponding to functional major heads to be opened under Sub-Major head code 06-Border Area Development for BADP scheme</b>
127	22	68	246	4575-60-800-009- Road Sector Construction/Strengthening of road,bridge, culvert, jetty (Central Share) (BADP)	
128	22	68	246	4575-60-800-010- Power Sector- - Creation of energy services (Central Share) (BADP)	
129	22	68	246	4575-60-800-014- Agriculture Sector-Construction of market complex (Central Share) (BADP)	<b>Minor heads corresponding to functional major heads to be opened under Sub-Major head code 06-Border Area Development for BADP scheme</b>
130	22	68	245	4575-60-800-031- Social Welfare Sector (State Share)	
131	22	68	245	4575-60-800-032- Irrigation & Flood Control Sector (State Share)	
132	22	68	245	4575-60-800-034- Road Sector Construction / Strengthening of Road, Bridge, Culvert, Jetty (State Share) (BADP)	<b>Minor heads corresponding to functional major heads to be opened under Sub-Major head code 06-Border Area Development for BADP scheme</b>
133	22	68	245	4575-60-800—035- Power Sector - Creation of Energy Services (State Share) (BADP)	
134	22	68	245	4575-60-800—037- Agricultural Sector - Construction of Market Complex (State Share) (BADP)	



Sl. No.	B.P. No.	Grant No	Page No.	Classification existing in the Budget Publications	Alternate classification to be adopted as per List of Major and Minor Heads of Accounts
135	22	70	114	2202-03-800-007- Assistance to West Bengal Council of Higher Education	<b>Minor head 188-Assistance to Autonomous Bodies'</b>
136	22	70	113	2202-03-800-014- Assistance to West Bengal Council of Higher Education	<b>Minor head 188-Assistance to Autonomous Bodies'</b>
137	24	73	203	2070-00-800-026- National Volunteer Force (a) Directorate of National Volunteer Force.	Estimates relate to pay, DA and other establishment expenses hence the <b>Minor head 001-Direction and Administration</b> may be adopted.
138	24	73	204	2070-00-800-033- National Volunteer Force District Battallions Bangia Agragami Dal-1st Biskarma Battalion	
139	24	73	205	2070-00-800-034- National Volunteer Force District Battalion Bangia Agragami Dal-2nd Biswakarma Battalion.	
140	24	73	206	2070-00-800-037- NVF District Battalions-Administration of Regular Establishment.	
141	24	73	214	2235-02-800-006- Transport of goods moved on Relief	<b>2245-80-001- Direction and Administration</b>
142	24	73	242	2245-80-800-005- Supply of Tarpaulins etc. [Under Response and Relief (Out of 40% of SDRMF)]	<b>Minor head 101-Gratuitous Relief</b> under sub-major head ' <b>02-Flood, Cyclones etc.'</b> or ' <b>06-Earthquake'</b> may be operated as applicable, as per note (2) below major head 2245 in LMMHA.
143	24	73	243	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)]	<b>2245-02-101 Gratuitous Relief</b>
144	24	73	243	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)]	<b>2245-02-193- Assistance to Local bodies and other nonGovernment Bodies/Institutions</b>
145	26	75	139	2852-80-800-002- State Govt. Grants for Industrial Promotional Activities	<b>2852-80-104 Industrial Promotion</b>

Sl. No.	B.P. No.	Grant No	Page No.	Classification existing in the Budget Publications	Alternate classification to be adopted as per List of Major and Minor Heads of Accounts
146	26	75	140	2852-80-800-003- State Govt. Grant for Promotion of Industrial Infrastructure including Land Bank and Database Management	<b>2852-80-104 Industrial Promotion</b>
147	26	75	140	2852-80-800-009- New incentive scheme for encouraging the setting up of new industrial units	<b>2852-80-104 Industrial Promotion</b>
148	26	75	140	2852-80-800-020- Incentive to Industrial Units in lieu of Power Tariff Concession	Financial incentive means cash grants to industrial units for which applicable minor head " <b>187 Assistance to Industries/ Companies</b> ".
149	26	79	208	2852-80-800-041- Darjeeling Ropeway Company	<b>2852-80-001 Direction and Administration</b> since BE relates to pay and allowances

## Annexure – 7

(Reference to paragraph no.4.9)

### Receipt classified under Minor Head ‘800-Other Receipt’ in the Budget 2023-24

Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
1	0006	00	800	001	Collections	43,96,000
2	0006	00	800	002	Deduct Refunds	-26,16,15,000
3	0029	00	800	001	Receipts in connection with Survey and Settlement operations	24,97,000
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	60,35,000
7	0029	00	800	006	Miscellaneous receipts not connected with Government Estates	10,06,49,000
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	4,000
11	0029	00	800	012	Recoveries from the Government of India on account of Demarcation of Boundary between West Bengal and Bangladesh	6,000
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	8,40,95,000
15	0029	00	800	028	Fees for Mutation/Conversion	69,69,81,000
16	0029	00	800	029	Fees for Certified Copy of ROR/Plot Information/Plot Map	12,89,94,000
17	0030	01	800	001	Other Items	57,000
18	0030	02	800	001	Other Items	1,18,25,000
19	0030	02	800	002	Other Items	2,000
20	0030	03	800	001	Fees for copies of Registered Documents	11,07,39,000
21	0030	03	800	002	Receipts realised from Works	1,96,000
22	0030	03	800	003	Other Items	2,38,000
23	0030	03	800	004	Financial Assistance under National e-Governance Plan (NeGP)	23,000
24	0030	03	800	005	Other Items	37,000
25	0039	00	800	001	Private bodies, Individuals etc.	14,12,000

Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
26	0040	00	800	001	Other Items	13,000
27	0041	00	800	001	Receipts from issue of Laminated Card-type Driving Licence	18,000
28	0041	00	800	002	Receipts from Motor Vehicles Border Check Post	1,61,93,000
29	0041	00	800	003	Receipts from Motor Vehicles Border Check Post	2,97,35,000
30	0043	00	800	001	Other Receipts on Taxes and Duties on Electricity	4,63,32,88,000
31	0045	00	800	001	Collections on other Items	12,000
32	0049	04	800	001	Loans Under Low Income Group Housing Scheme	9,58,000
33	0049	04	800	002	Loans Under Middle Income Group Housing Scheme	2,23,000
34	0049	04	800	007	Loans Under Slum Clearance and Improvement	46,000
35	0049	04	800	015	Loans for Revival of Closed and Sick Industrial Units	6,82,84,000
36	0049	04	800	023	Miscellaneous Loans and Advances	13,000
37	0049	04	800	024	Other Items	1,00,79,000
38	0049	04	800	026	Premium on Loan on West Bengal Govt. Stock	1,25,16,48,000
39	0049	04	800	057	Interest on Loans to Marriage & Illness	63,000
40	0049	04	800	063	Interest of Consolidated Sinking Fund	43,35,00,00,000
41	0051	00	800	002	West Bengaal Staff Selection Commission Examination Fees	4,000
42	0055	00	800	001	Receipts on Account of Cost of Anti-Hijacking Measures	2,55,96,000
43	0055	00	800	002	Receipts due to Over Payment	2,43,000
44	0055	00	800	005	Miscellaneous Receipt	6,74,11,000
45	0055	00	800	006	Receipts from Sales of Food Staff Supplied to Police Force and N V F Personal at Concessional Rate	49,000
46	0055	00	800	007	Miscellaneous Receipt	4,67,79,000
47	0055	00	800	008	Other Refunds	20,90,000
48	0056	00	800	001	Miscellaneous Receipts	7,85,000
49	0056	00	800	003	Miscellaneous Receipts	22,92,000
50	0058	00	800	001	Miscellaneous Receipts	2,33,000
51	0058	00	800	002	Other Items	3,02,000
52	0058	00	800	003	Printing Work-done for Other Governments	1,07,000

Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
53	0059	01	800	001	Collection from sale of Dead Stock, Waste Paper and Other Item, the Cost of Which was met from Office Expenses	10,43,03,000
54	0059	01	800	002	Collection from Leave Salary Contributions	4,45,000
55	0059	01	800	003	Miscellaneous Receipt	7,08,36,000
56	0059	01	800	005	Other Items	8,65,000
57	0059	01	800	006	Collection from Application Fees/ Renewal Fees / Duplicate Copy Fees for enlistment	17,000
58	0059	01	800	007	Collection from Application Fees/ Renewal Fees/ Duplicate Copy Fees for enlistment	3,55,000
59	0070	01	800	005	Other Items	8,000
60	0070	01	800	006	Compensation & net working of city court in Kolkata	13,000
61	0070	01	800	007	Fast Track Court.	1,000
62	0070	01	800	008	Licence Fees of Law Clerk	45,000
63	0070	01	800	009	Admission Fees for Enrolment of Law Clerks	1,000
64	0070	02	800	001	Elections -Other Election Charges-Recoveries from the Union Government	1,34,000
65	0070	60	800	001	Administration of the Societies Registration Act	1,41,000
66	0070	60	800	002	Registration of Non-trading companies	3,28,000
67	0070	60	800	003	Leave salary Contribution of Officers Lent foreign Services	35,88,000
68	0070	60	800	004	Recoveries of over Payment	1,71,000
69	0070	60	800	005	Registration of Death, Births etc.	10,94,000
70	0070	60	800	006	Recoveries in respect of W B N V F	1,53,000
71	0070	60	800	007	MIScellaneous Ferry Receipts on Account of Adaptation of the Bengal Ferry Act	29,000
72	0070	60	800	008	Receipts on Account of Census	12,000
73	0070	60	800	009	Receipt on Account of Other than Census	63,64,000
74	0070	60	800	010	Refund Under the Minor Head -800	8,000
75	0070	60	800	012	Receipts from the Data Processing Centre	42,000
76	0070	60	800	013	Receipts on Sale of Tender Document	6,24,84,000
77	0070	60	800	014	Reimbursement on account of expenditure for facilities	59,000

Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
78	0070	60	800	016	Other Items	74,84,000
79	0070	60	800	017	Receipts on a/c of other than census	61,000
80	0070	60	800	021	Collection of Fees from Information Seeker for the Purpose of Servicing Information	5,66,000
81	0070	60	800	022	Fees under the Private Security Agencies (Regulation) Act	57,89,000
82	0070	60	800	023	Receipts/Collection of Payment for using of Govt. Vehicle	1,87,000
83	0070	60	800	026	Fines/penalties under West Bengal Right to Public Service Act,2013	7,75,000
84	0071	01	800	001	Recoveries of Over Payments	97,72,000
85	0071	01	800	002	Other Items	69,03,000
86	0075	00	800	001	Sale of old Store and Materials	8,07,11,000
87	0075	00	800	003	Receipt on account of write off of the outstanding balance of West Bengal State Development Loan	28,13,000
88	0075	00	800	004	Fines from the polluting -vehicles	1,000
89	0075	00	800	005	Other Items	13,27,000
90	0202	01	800	001	Collection from Special Education	20,000
91	0202	01	800	002	Grants from the Government of India for payment of Scholarship to Students from Hindi Speaking States for Post Matric Studies in Hindi	4,000
92	0202	01	800	003	Other Collections from General Education	1,18,94,000
93	0202	01	800	004	Other Miscellaneous Receipts	43,57,000
94	0202	02	800	001	Receipts from the Government of India granting Improvement Programmes of Technical Institutions	1,000
95	0202	02	800	004	Miscellaneous Receipt	19,61,000
96	0202	02	800	005	Other Items	1,70,000
97	0202	03	800	001	Receipts from Sports and Games	3,54,96,000
98	0202	03	800	002	Receipts from Youth Welfare Activities in respect of N.C.C.	4,52,14,000
99	0202	04	800	001	Miscellaneous due to Art and Culture	4,00,000
100	0210	01	800	001	Collection from Miscellaneous Service Fees	29,89,13,000
101	0210	01	800	004	Recoveries of over payments	1,62,000
102	0210	01	800	005	Recopvery on account of Reservation of beds in K.S.Roy T.B.Hospital , Jadavpur	5,72,000
103	0210	01	800	006	Collection from other sources	54,26,000
104	0210	01	800	007	Fees for medical examination on pension commutation.	1,000
105	0210	01	800	013	Other Items	13,74,000

Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
106	0210	01	800	015	Collection from Other Sources	1,04,54,000
107	0210	01	800	016	Sale of dead stock waste paper and other items, the cost of which was met from office expenses.	11,34,000
108	0210	04	800	001	Recoveries of over payments	1,75,000
109	0210	04	800	002	Receipts from Other Items	2,62,27,000
110	0210	80	800	001	Receipts on account of Sale, etc.of Bio-Medical Waste in the Hospitals,etc. under State Health System Development Programme.	7,21,000
111	0211	00	800	001	Collection from Non-lapsable Fund for Ex-gratia Financial Assistance to Family Planning acceptors /their families	7,000
112	0211	00	800	002	Collection from Other Items	5,000
113	0215	01	800	001	Collection from other items	5,30,47,000
114	0215	01	800	002	Extension of AUWSP to small town.	26,71,000
115	0215	01	800	004	Packaged Drinking Water (Prandhara)	12,84,000
116	0215	02	800	001	Collection from Other Items	54,000
117	0216	02	800	001	Government Requisitioned Buildings Rent	23,47,000
118	0216	02	800	002	Collection from Other Items	14,14,000
119	0216	02	800	007	Receipts under the West Bengal Building (Regulation of Promotion of Construction and Transfer by Promoters) Act 1993	16,10,000
120	0216	02	800	008	Receipts under the West Bengal Apartment Ownership Act, 1972	10,76,000
121	0216	02	800	011	Collection of fees and charges on account of additional floor area ratio in respect of Green and other categories of buildings	26,57,000
122	0216	02	800	012	Collection of Penalties under West Bengal Housing Industry Regulation Act	1,73,000
123	0216	80	800	001	Rural Housing	3,65,000
124	0217	02	800	001	Receipts from Urban Development Authorities etc.	2,000
125	0217	03	800	002	Collection from Government Buildings	73,28,000
126	0217	60	800	001	Collection from Other Item	66,18,36,000
127	0217	60	800	002	Receipts on account of rent and service charge of I.L.G.S. Building	21,000
128	0220	01	800	001	Collection from Miscellaneous Items	42,05,000
129	0220	01	800	002	Collection from Cinematographic Rule	3,000
130	0220	01	800	003	Collection from shows at Nandan	64,25,000
131	0220	60	800	001	Collection from Other Items	21,96,000



Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
132	0220	60	800	002	Collection of Rental Charges from various Auditoria/Halls	53,68,000
133	0230	00	800	001	Collection from working Girls Hostel in Calcutta	1,000
134	0230	00	800	009	Fees for Registration of Shops and Establishments	22,14,000
135	0230	00	800	014	Other Items	15,000
136	0235	01	800	001	Civil Supplies	51,000
137	0235	01	800	004	Receipts from N.C.D.C. for Co-operative Schemes	84,000
138	0235	01	800	006	Receipts from CARE & Mother and Child Care Programme	1,34,000
139	0235	01	800	008	Receipts from International Labour Organisation in connection with Pilot Project for promotion of Employment and income Opportunities in Burdwan, Purulia	5,000
140	0235	01	800	009	Receipts from Other Items	34,000
141	0235	01	800	018	Receipts on account of Vagrancy	90,000
142	0235	60	800	001	Other items	4,000
143	0235	60	800	003	Training through the designated State Resource Institute (SRIs) to the Practicing Engineers & Supporting Hazzard Safety Cells under NPCBEERM	5,000
144	0250	00	800	003	Receipts from Other Items	15,000
145	0401	00	800	001	Collection of payments for service rendered	1,37,000
146	0401	00	800	002	Receipts from National Oil-Seed and Vegetable Oil Development Board (NOVODB)	95,000
147	0401	00	800	003	Recoveries of over payments	20,000
148	0401	00	800	004	Receipts from other items	2,96,34,000
149	0401	00	800	005	Receipts from National Oil-Seed and Vegetable Oil-Development Board (NOVODVB)	8,000
150	0403	00	800	003	Other items.	35,47,000
151	0404	00	800	004	Other items.	1,72,000
152	0405	00	800	003	Subsidy /Grants-in-Aid from N.C.D.C.	31,22,000
153	0405	00	800	004	Other items.	23,40,000
154	0405	00	800	006	Receipts from sale of Forms, Documents, Maps etc. and Consultancy Charges	29,000
155	0406	01	800	002	Northern Circle-Firewood and Charcoal	17,000
156	0406	01	800	007	Western Circle - Timber	3,98,01,000
157	0406	01	800	008	Western Circle - Firewood and Charcoal	19,70,000
158	0406	01	800	009	Western Circle - Bamboos	62,000

Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
159	0406	01	800	010	Western Circle- Grazing and fodder grass	28,000
160	0406	01	800	011	Western Circle - Other minor produce	1,14,000
161	0406	01	800	018	Northern Circle	94,55,000
162	0406	01	800	019	Central Circle - Other Receipts	6,000
163	0406	01	800	020	Soil Conservation Circle - Other Receipts	1,000
164	0406	01	800	021	Western Circle - Other Receipts	7,60,60,000
165	0406	01	800	037	One Time Processing Fee	62,55,000
166	0406	01	800	039	receipts on sale of tender documents relating to WB CAMPA	34,000
167	0408	00	800	002	Other Items	27,22,000
168	0408	00	800	004	Recoveries of cost of Ration Card from above poverty level beneficiaries	11,51,000
169	0415	00	800	001	Grants for Agriculture research and Education	90,000
170	0425	00	800	002	Leave Salary Contribution	24,90,000
171	0425	00	800	006	Grants from UNICEF for setting up of weavers co-operative societies for flood - affected loomless weavers	1,000
172	0425	00	800	007	Other Items	3,85,000
173	0435	00	800	001	Receipts for other Agricultural programmes	12,58,000
174	0506	00	800	001	Receipts from other Items	1,000
175	0515	00	800	002	Fees,Fines and forfeitures in connection with Panchayat Election	3,19,000
176	0515	00	800	003	Misc. Receipts in connection with Panchayat Election	4,73,000
177	0515	00	800	009	Other Items	22,000
178	0700	80	800	001	Other Receipts : Rent of Buildings, Furniture, etc.	53,000
179	0700	80	800	003	Other Items	6,000
180	0701	80	800	001	Other Receipts-Rent of Buildings, Furniture, etc .	16,79,000
181	0701	80	800	003	Other items	1,20,54,000
182	0702	01	800	001	Minor Irrigation	83,70,000
183	0702	02	800	001	Recoveries on Other Receipts	23,000
184	0702	80	800	001	Receipts from the Dutch Government on account of Technical Aid for Agriculture Development of North Bengal	1,000
185	0702	80	800	002	Other Items	1,07,26,000
186	0851	00	800	003	Other items	9,84,000
187	0852	06	800	001	Services and Service Fees	5,000
188	0852	06	800	003	Other items	16,64,000

Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
189	0852	06	800	004	Receipts from Industrial Operation	2,000
190	1054	00	800	001	Recoveries of Expenditure	1,000
191	1054	00	800	002	Collection from Other Items	19,67,40,000
192	1054	00	800	003	Leave salary contribution	3,70,000
193	1054	00	800	004	Agency Charges on National Highways Works received from Government of India	16,29,06,000
194	1055	00	800	001	Other Items	1,38,000
195	1452	00	800	006	Collection from Other Items	91,64,000
196	1456	00	800	001	Civil Supplies	11,89,29,000
197	1456	00	800	002	Receipts under Consumer Protection Act, 1986	1,10,000
198	1456	00	800	003	Strengthening of Consumer Disputes Redressal Commission	1,33,000
199	1456	00	800	005	Receipts for Jagriti Shivar Yojana (JSY)	8,000
200	1456	00	800	006	Receipts for Awareness Programme under Consumer Club.	5,000
201	1456	00	800	007	Receipts towards Consumer Welfare Fund-Other Receipts	2,00,000
202	1456	00	800	009	Receipts under Consumer Protection Act, 2019	8,000
203	1475	00	800	002	Other Items	2,17,80,000
204	1475	00	800	004	Receipts as Processing Fee of CRZ Clearance	1,34,000
					<b>Total</b>	<b>5269,03,72,000</b>

## Annexure – 8

(Reference to paragraph no. 4.9)

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

Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head description	Alternate classification to be adopted as per List of Major and Minor Heads of Accounts
1	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	0030	03	800	001	Fees for copies of Registered Documents	<b>0030-03-104- Fees for registering documents</b>
3	0041	00	800	001	Receipts from issue of Laminated Card-type Driving License	<b>1475-00-101- Receipts under the Indian Motor Vehicles Act</b>
4	0041	00	800	002	Receipts from Motor Vehicles Border Check Post	
5	0041	00	800	003	Receipts from Motor Vehicles Border Check Post	
6	0043	00	800	001	Other Receipts on Taxes and Duties on Electricity	<b>0043-00-101- Taxes on consumption and sale of Electricity</b>
7	0070	01	800	008	License Fees of Law Clerk	<b>0070-01-501- Services and Service Fees</b>
8	0070	01	800	009	Admission Fees for Enrolment of Law Clerks	<b>0070-01-501- Services and Service Fees</b>
9	0202	01	800	003	Other Collections from General Education	<b>0202-01-600-General may be the appropriate heads of account</b>
10	0202	03	800	001	Receipts from Sports and Games	<b>0202-03-101 -Physical Education-Sports and Youth Welfare</b>
11	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>
12	0210	01	800	001	Collection from Miscellaneous Service Fees	<b>0210-01-501- Services and Service Fees</b>
13	0216	80	800	001	Rural Housing	<b>0216-03- Rural Housing - Minor head to be opened with the approval of CGA for each class of scheme since receipts are recurring and substantial as per note 2 of LMMHA</b>

Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head description	Alternate classification to be adopted as per List of Major and Minor Heads of Accounts
14	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>
15	0406	01	800	002	Northern Circle-Firewood and Charcoal	<b>0406-01-101-Sale of timber and other forest produce</b>
16	0406	01	800	007	Western Circle - Timber	<b>0406-01-101-Sale of timber and other forest produce</b>
17	0406	01	800	008	Western Circle - Firewood and Charcoal	<b>0406-01-101-Sale of timber and other forest produce</b>
18	0406	01	800	009	Western Circle - Bamboos	<b>0406-01-101-Sale of timber and other forest produce</b>
19	0406	01	800	010	Western Circle- Grazing and fodder grass	<b>0406-01-101-Sale of timber and other forest produce</b>
20	0406	01	800	011	Western Circle - Other minor produce	<b>0406-01-101-Sale of timber and other forest produce</b>
21	1475	00	800	004	Receipts as Processing Fee of CRZ Clearance	<b>1475-00-501- Services and Service Fees</b>

## Annexure – 9

(Reference to paragraph no. 4.13)

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

Sl. No.	Grant no.	Major Hd.	Sub-Maj. Hd.	Minor Hd.	Sub Hd.	Sub-head Description	Budget Provision (Rs.)
1	00	0029	00	101	006	Interest on arrears of Land Revenue	6,41,85,000
	00	0029	00	101	008	Interest on Arrears of Land Revenue	4,53,000
2	00	0029	00	103	007	Receipt by way of adjustment against coal dues of power utilities	0
	00	0029	00	103	011	Receipt by way of adjustment against coal dues of power utilities	0
3	00	0030	02	800	001	Other Items	1,18,25,000
	00	0030	02	800	002	Other Items	2,000
4	00	0030	03	800	003	Other Items	2,38,000
	00	0030	03	800	005	Other Items	37,000
5	00	0039	00	101	001	Country Spirits	65,66,34,29,000
	00	0039	00	101	002	Country Spirits	0
6	00	0039	00	102	002	Pachawi Shop	1,48,05,000
	00	0039	00	102	005	Pachawi Shop	0
7	00	0040	00	102	004	Collection under West Bengal Value Added Tax Act 2003	0
	00	0040	00	102	005	Collection under West Bengal Value Added Tax Act., 2003	0
8	00	0041	00	800	002	Receipts from Motor Vehicles Border Check Post	1,61,93,000
	00	0041	00	800	003	Receipts from Motor Vehicles Border Check Post	2,97,35,000
9	00	0055	00	101	003	Other Governments	18,40,97,000
	00	0055	00	101	006	Other Governments	1,12,000
10	00	0056	00	800	001	Miscellaneous Receipts	7,85,000
	00	0056	00	800	003	Miscellaneous Receipts	22,92,000
11	00	0059	01	800	006	Collection from Application Fees/ Renewal Fees / Duplicate Copy Fees for enlistment	17000
	00	0059	01	800	007	Collection from Application Fees/ Renewal Fees/ Duplicate Copy Fees for enlistment	355000
12	00	0070	60	106	004	Other Items	10,58,000
	00	0070	60	106	006	Other items	23,000
13	00	0202	01	102	001	Collection from Secondary Education	70,25,000
	00	0202	01	102	004	Collection from Secondary Education	0
14	00	0202	01	102	002	Collection from Text Book of Secondary Education	0
	00	0202	01	102	005	Collection from Text Book of Secondary Education	0
15	00	0202	01	103	003	Collection from Non-Government Colleges	33,71,46,000
	00	0202	01	103	006	Collection from Non-Govt. Colleges	60,36,000

Sl. No.	Grant no.	Major Hd.	Sub-Maj. Hd.	Minor Hd.	Sub Hd.	Sub-head Description	Budget Provision (Rs.)
16	00	0202	01	103	004	Collection from other sources	2,76,94,000
	00	0202	01	103	007	Collection from other sources	0
17	00	0210	01	800	006	Collection from other sources	54,26,000
	00	0210	01	800	015	Collection from Other Sources	1,04,54,000
18	00	0216	02	800	002	Collection from Other Items	14,14,000
	00	0216	02	800	009	Collection from Other Items	0
19	00	0235	01	200	008	Receipts relating to production Centres under Director (W.R)	0
	00	0235	01	200	013	Receipts relating to Production Centres under Dorector (W.R)	0
20	00	0401	00	800	002	Receipts from National Oil-Seed and Vegetable Oil Development Board (NOVODB)	95,000
	00	0401	00	800	005	Receipts from National Oil-Seed and Vegetable Oil-Development Board (NOVODVB)	8,000
21	00	0406	01	800	006	Social Forestry Circle	0
	00	0406	01	800	025	Social Forestry Circle	0
22	00	1475	00	107	001	Census operation in West Bengal - 2001	2,000
	00	1475	00	107	002	Census operation in West Bengal-2011	0
23	00	1601	08	113	033	National Database for Unorganized Workers on eSHRAM Portal	0
	00	1601	08	113	034	National database for unorganised workers (eSHRAM) (3954)	0
24	05	2401	00	131	001	Digital Agriculture (Krishionnati Yojona) (Central Share)	1,40,00,000
	05	2401	00	131	003	Digital Agriculture (Krishionnati Yojona) (Central Share)	60,00,000
25	07	2225	01	001	030	Scheme for giving Relief to the victims of atrocities, Protection to SCs & STs and for giving Incentive for inter-caste marriages (Central Assistance)	2,00,00,000
26	07	2225	01	001	033	Scheme for giving Relief to the victims of atrocities, Protection to SCs & STs and for giving Incentive for inter-caste marriages (Central Assistance)	0
27	07	2225	01	102	012	Development and Welfare purposes for Matua communities	16,32,000
	07	2225	01	102	013	Development and Welfare purposes for Matua communities	2,00,00,000
28	07	2225	01	102	010	West Bengal Namasudra Welfare Board	16,32,000
	07	2225	01	102	011	West Bengal Namasudra Welfare Board	2,00,00,000
29	07	2225	01	911	015	Hostel Charges	-1,000
	07	2225	01	911	016	Hostel Charges	-1,000
30	07	2225	80	800	071	The West Bengal Bauri Cultural Board	2,00,00,000
	07	2225	80	800	072	The West Bengal Bauri Cultural Board	16,32,000



Sl. No.	Grant no.	Major Hd.	Sub-Maj. Hd.	Minor Hd.	Sub Hd.	Sub-head Description	Budget Provision (Rs.)
31	07	2225	80	800	064	The West Bengal Thami Development & Cultural Board	16,32,000
	07	2225	80	800	065	The West Bengal Thami Development & Cultural Board	2,00,00,000
32	11	2851	00	911	029	nil	-10,000
	11	2851	00	911	061	nil	-1,000
	11	2851	00	911	062	nil	-1,000
33	11	2851	00	911	055	Scheme for	-1,000
	11	2851	00	911	060	Scheme for	-1,000
	11	2851	00	911	063	Scheme for	-1,000
34	14	2202	80	911	006	Directorate of Library Services	-1,000
	14	2202	80	911	010	Directorate of Library Services	-1,000
35	15	2202	01	911	001	Primary Schools	-1,000
	15	2202	01	911	010	Primary Schools	-2,000
36	18	2235	60	911	062	Government Contribution towards compensation under West Bengal Scheme for affected persons of Sharadha Scam,2013	-1,000
	18	2235	60	911	070	Government Contribution towards compensation under West Bengal Scheme for affected persons of Sharadha Scam,2013	-10,000
37	18	2235	60	911	001	Other Ex-gratia Payments	-1,000
	18	2235	60	911	015	Other Ex-gratia Payments	-1,50,000
38	19	2059	01	051	001	Fire Protection and Control	-1,000
	19	2059	01	051	014	Fire Protection and Control	-1,000
39	20	2405	00	101	015	Setting up of District Level and State Level Laboratories for conducting research activities related to Aquaculture	4,00,00,000
	20	2405	00	101	035	Setting up of District Level and State Level Laboratories for conducting research activities related to Aquaculture	1,00,00,000
40	20	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
	20	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
41	22	2401	00	789	001	Reorganisation of Horticulture set up	10,00,000
	22	2401	00	789	011	Reorganisation of Horticulture Set Up	5,00,000

Sl. No.	Grant no.	Major Hd.	Sub-Maj. Hd.	Minor Hd.	Sub Hd.	Sub-head Description	Budget Provision (Rs.)
42	22	2401	00	789	009	Special Area Programmes on Horticulture including Spices, Plantation Crops and Mushroom	5,00,000
	22	2401	00	789	039	Special Area Programmes on Horticulture including Spices, Plantation Crops and Mushroom	5,00,000
43	24	2211	00	911	002	Establishment and Maintenance of Rural Family Welfare Planning Sub-Centre.	-9,69,000
	24	2211	00	911	012	Establishment and Maintenance of Rural Family Welfare Planning Sub-Centre.	-1,000
44	25	3054	80	001	001	Development of State Roads Establishment for Development of State Roads (Other than Special Roads)	4,46,55,000
	25	3054	80	001	003	Development of State Roads(a) Establishment for development of State Roads(Other than Special Roads)	21,29,13,000
45	25	5054	03	789	004	Development of State Roads and Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF)	10,00,00,000
	25	5054	03	789	005	Development of State Roads & Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF)	33,00,00,000
46	25	5054	03	796	004	Development of State Roads and Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF)	10,00,00,000
	25	5054	03	796	005	Development of State Roads & Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF)	29,50,00,000
47	25	5054	03	800	003	I.T Investment	1,50,00,000
	25	5054	03	800	004	I.T Investment	15,36,40,000
48	28	4216	02	800	019	Deduct Receipts and Recoveries on Capital Account	-1,000
	28	4216	02	800	901	Deduct Receipts and Recoveries on Capital Account	-10,000
49	30	2205	00	102	049	Bangla Sangeet Mela	1,25,50,000
	30	2205	00	102	053	Bangla Sangeet Mela	10,51,000
50	49	2204	00	911	008	Grants to Ailing Youths for Treatment and aftercar Nursing[YS]	-1,000
	49	2204	00	911	031	Grants to Ailing Youths for Treatment and aftercar Nursing[YS]	-1,000
51	68	2055	00	108	018	Police Verification Reports for Passport	29,000
	68	2055	00	108	019	Police Verification Reports for Passport	40,00,000
52	68	2059	01	051	011	Police-Others	-2,000
	68	2059	01	051	018	Police-Others	-2,000
53	74	2235	02	911	055	Implementation of Rupashree	-1,000
	74	2235	02	911	058	Implementation of Rupashree	-2,00,000
54	74	2251	00	911	001	Department of Social Welfare	-1,000
	74	2251	00	911	005	Department of Social Welfare	-1,000

Sl. No.	Grant no.	Major Hd.	Sub-Maj. Hd.	Minor Hd.	Sub Hd.	Sub-head Description	Budget Provision (Rs.)
55	75	2058	00	103	020	Amount met from Depreciation Reserve Fund	-1,000
	75	2058	00	103	021	Amount met from Depreciation Reserve Fund	-1,000