

Review of Annual Financial Statement for 2024-25

Government of WestBengal

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

TABLE OF CONTENTS

Particulars	Reference to	
	Paragraph/Table	Page No.
Table of Contents		2-4
Executive Summary		5-7
Chapter I		
Introduction		8-9
Chapter II		
Compliance of Budget Estimate for 2024-25 with FRBM Act		10
Objective of the Act	2.1	10
Review of the fiscal variables vis-à-vis the targets set	2.2	10
Trend of Fiscal Variables	Table-1	11
Trend of Revenue Deficit for the last five year	Graph-1	12
Trend of Fiscal Deficit for the last five years	Graph-2	12
Trend of Debt (Public Debt and Other Liabilities)	Graph-3	13
Disclosures required as per FRBM Act	2.3	13-14
Disclosure on Off-budget borrowings	2.4	14
Chapter III		
Summary of Receipts and Disbursements for 2024-25 in comparison to 2023-24		15
Summary of Estimated Receipt:2024-25	Table-2	15
Summary of Estimated Expenditure:2024-25	Table-3	16
Revenue Expenditure	3.1	17
Capital Expenditure	3.2	17
Expenditure on Debt Heads (Public Debt and Loans)	3.3	17
Chapter-IV		
Observations on Budget Estimates		
New sub-Heads opened without concurrence of the Accountant General	4.1	18
Un-authorized heads of account in comparison with List of Major and Minor Heads of account (LMMHA)	4.2	18-19
Major and Sub-major heads not inconformity with LMMHA	4.2.1 & Table-4 & 4A	19-21

Particulars	Reference to	
	Paragraph/Table	Page No.
Minor heads not in accordance with LMMHA	4.2.2 & Table- 5 & 5A	21-24
Incongruity in the description of functional classification	4.2.3 & Table- 6	24-27
Correction Slips not adopted in the Budget Documents	4.2.4 & Table- 7	27-29
Variation between Revised estimates and total appropriation of the previous year	4.3	29-30
Non-creation of designated Fund for Cess	4.4 & Table- 8 & 9	30-32
Public Debt	4.5	32
Non provision of interest on Market Loans in Demand no. 18	4.5.1 & Table-10	32-33
Discrepancies in sub-head accounts of 6003-00-101- Market Loans	4.5.2 & Table-11	33-34
Misclassification observed in Budget provisions	4.6	34-35
Pass through Revenue grants classified as Capital expenditure	4.6.1 & Table-12	35-38
Misclassification between Capital and Revenue section for improper usages of Detailed heads	4.6.2 & Table- 13	38-40
Misclassification between revenue and capital expenditure	4.6.3 & Table- 14 & 15	40-45
Misclassification of state Pension Scheme under JAI BANGLA	4.6.4 & Table-16	45-46
Misclassification of Pension under IGNWPS and IGNDPS	4.6.5	46
Misclassification against the works “Construction of Office buildings”	4.6.6 & Table-17	46-48
Misclassification in Budget provisioning for roads and bridge works	4.6.7 & Table-18	48-50
Misclassification at Detailed /object head level	4.6.8 & Table-19	50-56
Persistent misclassifications observed in Budget publications	4.6.9	56-57
Implicit subsidy	4.7 & Table- 20	57-59
Non-provision for advances from the Contingency Fund remaining un-recouped	4.8 & Table- 21	59-62
Classification of Other Expenditure / Receipts under Minor Head code ‘800-Other Expenditure / Other Receipts’	4.9 & Table- 22	62-63

Particulars	Reference to	
	Paragraph/Table	Page No.
Opaqueness in Sub-head description	4.10 & Table-23 & 24	63-68
Refund of revenue shown as receipts	4.11 & Table-25	68-70
Recoveries of overpayments exhibited as Revenue receipts	4.12 & Table- 26	70-71
Inappropriate inclusion of Minor head for ‘Deduct-Receipts and Recoveries on Capital Account’	4.13 & Table- 27	71
Incomplete/ erroneous nomenclature of Sub Head	4.14 & Table- 28	72
Repetition of ‘Sub-head’ nomenclature	4.15	72
Annexure		
Illustrative list of new of Sub-Heads opened without concurrence of Accountant General	Annexure -1	74-117
Revised Budget in variance with total Appropriation for the F.Y. 2023-24	Annexure-2	119-122
List of persistent misclassifications observed in the Budget reviews of previous years not rectified in the Budget of 2024-25	Annexure-3	123-138
Budget Provision under the Minor Head ‘800–Other Expenditure’ in the Budget estimates of 2024-25	Annexure -4	139-152
Illustrative list showing the alternate Minor head to be followed in lieu of the existing Minor head ‘800-Other Expenditure’	Annexure -5	153-163
Receipt classified under Minor Head ‘800-Other Receipt’ in the Budget of 2024-25	Annexure - 6	164-171
Illustrative list showing the modified Minor head to be followed in lieu of the existing Minor head ‘800-Other Receipts’	Annexure - 7	172-173
Illustrative list showing repetition of Sub-Head nomenclature	Annexure - 8	174-178

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. 2024-2025, the Government of West Bengal has projected expenditure to the tune of Rs. **3,36,116.02** crore from the Consolidated Fund, out of which Rs. **2,68,202.76** crore as Revenue and Rs.**35,865.55** crore as Capital expenditure being **79.80 per cent** and **10.67 per cent** respectively of the total projected expenditure for the year. The expenditure on Debt Heads (Public Debt and Loans) for 2024-25 has been estimated as Rs **32,047.71** crore representing **9.53 per cent** of the total budget estimates. The estimated Government debt during 2024-25 will be Rs 6,93,231.66 crore. The projected Revenue Deficit (Rs 31,951.67 crore) and Fiscal Deficit (Rs 68,250.16 crore) are pegged at 1.70 and 3.63 *per cent* of Gross State Domestic Product (GSDP) respectively with Debt to GSDP ratio at 36.88 *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 Operation of 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 code numbers allotted to the Major, Sub-Major and the Minor Heads in the LMMHA are not scrupulously followed by 16 departments in Detailed Demands for

grants¹ leading to operation of 45 unauthorized head of accounts (17 sub-Major heads and 28 Minor heads) in comparison to LMMHA.

2.3 Budget Provisioning & Utilisation

Variances between total appropriation (i.e., BE+Supplementary+Re-appropriation- Surrender) and Revised Estimates of 2023-2024 shown in the Budget Publication of 2024-25, ranging from Rs (-) 0.06 crores to Rs (-) 846.99 crores, were observed in respect of twelve Demands². Besides, recoveries of overpayments being the nature of reduction of expenditure are exhibited as revenue receipts in five Major heads³ in BP No. 4. Also refunds of revenue have been shown as receipts in fifteen major heads⁴ in BP no. 4.

2.5 Public Debt

Non provision of interest liability of Rs 3,959.47 crore on Market Loans raised during October 2023 to March 2024 which will be incurred during 2024-25 in Demand no. 18 and mismatch of sub-head codes between receipt and payment side of Market loans are observed in the Budget Publication no. 4 & 14 of 2024-25.

2.6 Misclassification observed in Budget provisions

- Pass through grants like Atal Mission for Rejuvenation and Urban Transformation (AMRUT), Pradhan Mantri Gram Sadak Yojana and Jal Jeevan Mission in three Demands⁵ 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, in respect of works for "Construction of Office buildings", roads and bridge works, at detailed /object head level, allocation between revenue and capital expenditure and persistent misclassifications are observed in Budget publications.
- Misclassification due to improper usage of detailed heads like '51-Motor Vehicles', '52-Machinery & Equipment' being capital class in nature operated under revenue section and Object Head 77- Computerisation, being revenue class in nature are operated in capital section in budget publications.

This sort of incorrect classification frustrates the objective of LMMHA and accounting rules which may not reflect the true and fair picture of the State Government's activities and impede decision making process of the Executives.

¹ Grant Nos. 6, 18, 22, 23, 24, 25, 28, 32, 34, 43, 53, 55, 68, 70, 72 and 78.

² Demand No. 4 (Agricultural Marketing), 15 (School Education), 18 (Finance), 21 (Food & Supplies), 25 (Public Works), 40 (Panchayats & Rural Development), 43 (Power), 53 (Transport), 72 (Urban Development & Municipal Affairs), 73 (Disaster Management and Civil Defence), 78 (Non-conventional and Renewable Energy Sources) and 79 (Public Enterprises and Industrial Reconstruction)

³ Major heads 0055, 0070, 0071, 0210 and 0401.

⁴ Major heads 0029, 0030, 0049, 0055, 0056, 0059, 0070, 0071, 0202, 0210, 0216, 0220, 0235, 0702, 1456

⁵ No. 40, 45 and 72.

2.7 Opaqueness in Sub-head description

Sub-head description denoting activity of the government are not clearly depicted in the budget publications in respect of Centrally Sponsored schemes viz. Rashtriya Krishi Vikash Yojana (RKVY)- Cafeteria and major projects under Rural Infrastructure Development Fund, rendering budget provisions in respect of those heads become opaque and accounting thereof carries the risk of misclassifications.

2.8 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 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 is observed that the budget provision for charged expenditure of Rs 52.98 crore met from drawing advance from the Contingency Fund are not made by seven departments⁶.

2.9 Non-observance of Rules/ Procedure in budget preparation

- Eight correction slips issued by Ministry of Finance, Department of Expenditure, Government of India for adoption in LMMHA have not been considered by the State Government during budget preparation.
- In terms of the provisions of Rule 26 of Government Accounting Rules, 1990 orders issued by the State Government for opening of sub-heads and detailed /object heads under various Major and Minor heads need to be consistent with the directions issued from time to time by the Central Government. 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 2024-25, it is observed in the Budget Publications that the State Government has not obtained approval of the Accountant General at the time of opening of 704 new sub-heads.
- 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 54 instances in Budget Publications of 2024-25. Existence of such identical schemes at two places 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.

⁶ Grant Nos. 6, 21, 25, 32, 68, 69 and 73.

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 their 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 2024-25 prepared by the State Government is undertaken to assess the

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

-
- (iv) disaggregation of each composite item of expenditure in the Detailed Demands for Grant by the Departments and showing it upto Object head as indicated in the standard object heads.

CHAPTER – II

COMPLIANCE OF BUDGET ESTIMATE FOR 2024-25 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 7th 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) upto the end of financial year 2024-25.⁷

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, as amended from time to time prescribes that the State Government shall progressively reduce Revenue Deficit, Fiscal Deficit and Debt Stock to specified targets by the financial year 2024-25. It is however, seen that while fixing the annual targets for the above indicators, the FRBM targets as amended in March 2020 has not been adhered to.

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

⁷ Inserted vide Notification No. 307-L dt. 27.3.2020

Trend of Fiscal Variables

(Table-1)

(Rs in Crore)

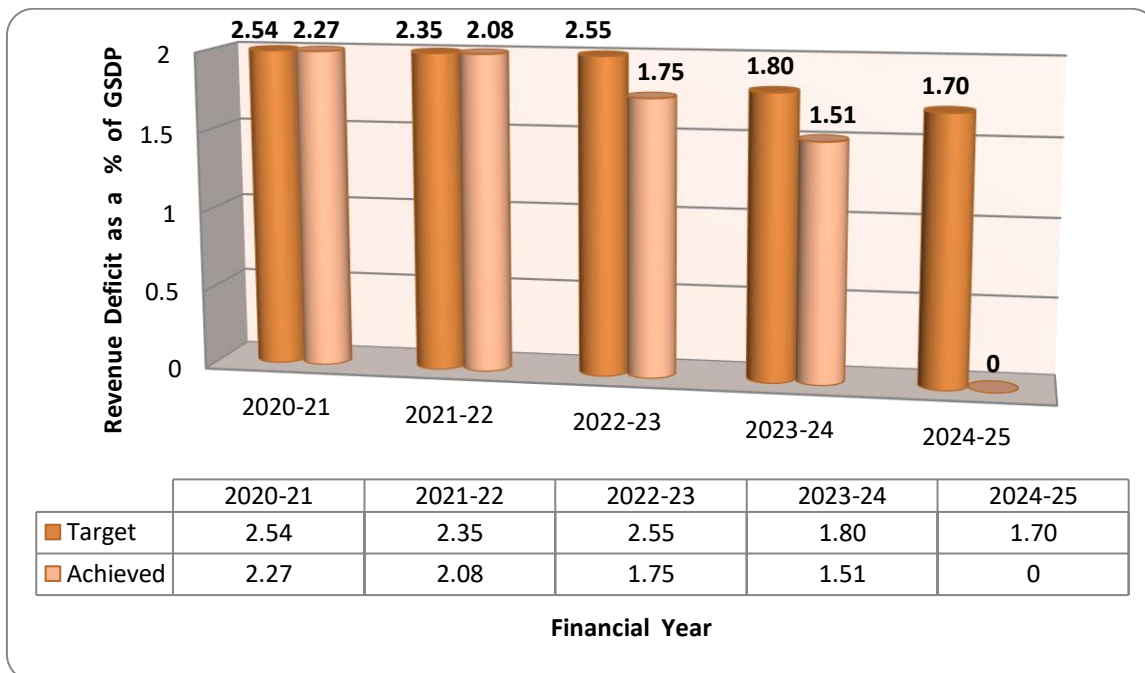
Financial Year	Rsin Crore	Revenue Deficit as a %of GSDP		Rsin Crore	Fiscal Deficit as a %of GSDP		Rsin Crore	Debt as a % of GSDP	
	Revenue Deficit (Actual)	Target	Achievement	Fiscal Deficit (Actual)	Target	Achievement	Debt (Actual)	Target	Achievement
2015-16	9,095.06	0.00	0.87	20,890.69	1.74	2.01	3,06,042.57	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	36,831.06	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 [@]	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	25,691.87	1.80	1.51	53,993.12	3.83	3.17	6,44,816.88	37.67	37.91
2024-25	31,951.67 (BE)	1.70 (BE)	*	68,250.16 (BE)	3.63	*	6,93,231.66 (BE)	36.88 (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) [@]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 2024-25 are awaited.

Trend of Revenue Deficit for the last five years

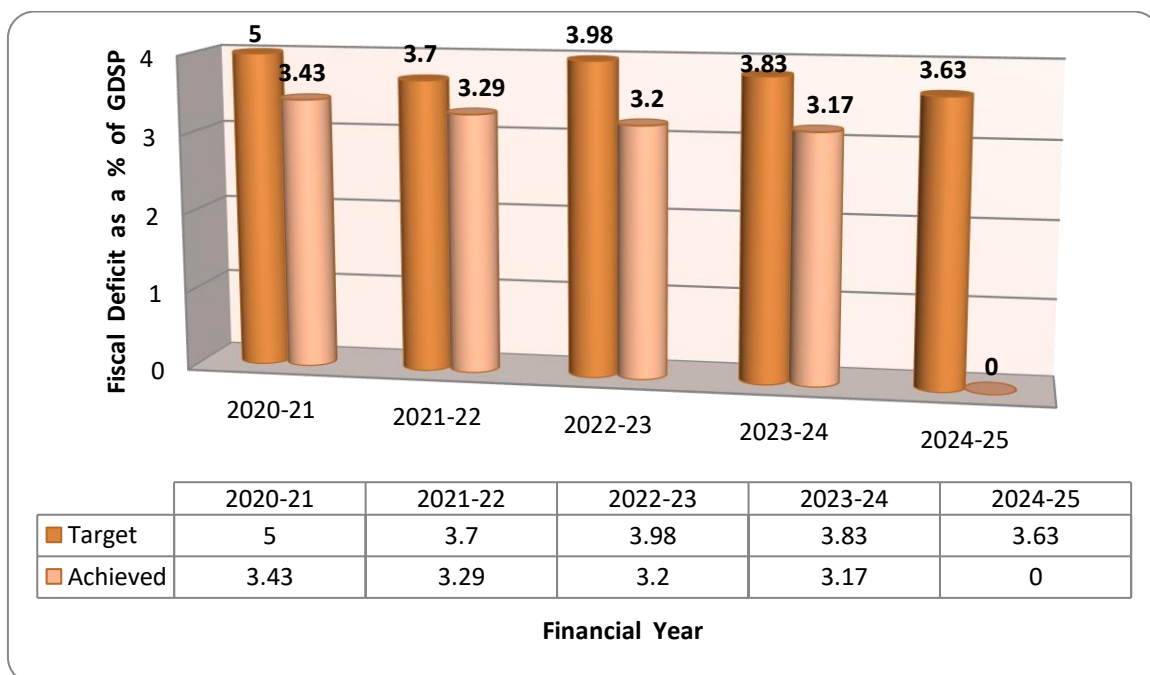
(Graph – 1)



Note: Achievement figure 0 for 2024-25 represents data awaited

Trend of Fiscal Deficit for the last five years

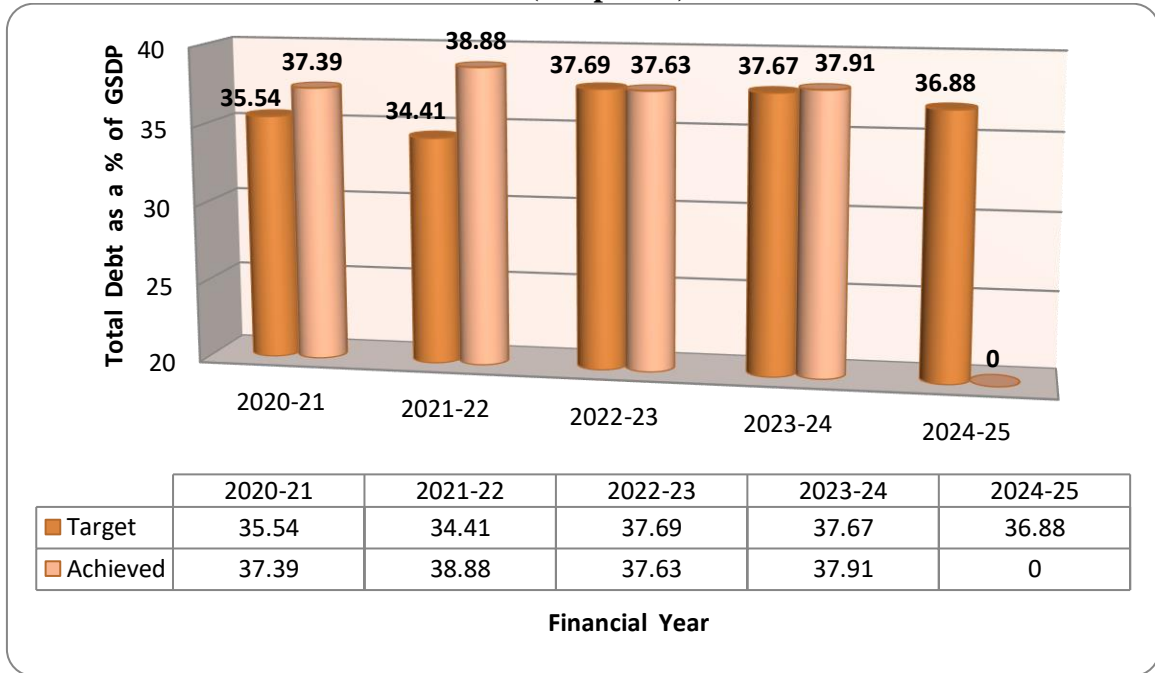
(Graph – 2)



Note: Achievement figure 0 for 2024-25 represents data awaited

Trend of Debt (Public Debt and Other Liabilities)

(Graph – 3)



Note: Achievement figure 0 for 2024-25 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 2024-25.

CHAPTER –III

HIGHLIGHTS OF BUDGET ESTIMATES OF 2023-24

Summary of Receipts and Disbursements for 2024-25 in comparison to 2023-24

(Table -2)

Summary of Estimated Receipt: 2024-25

(Rs in Crore)

Description	Actual 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimated 2024-25	Excess / Deficit over RE of 2023-24 (Col. 5-4)
1	2	3	4	5	6
State Tax Revenue	83,608.56	88,595.54	92,742.17	1,02,348.92	9,606.75
Non Tax Revenue	2,196.82	6,376.88	3,148.08	6,317.47	3,169.39
State Share of Union Taxes and Duties	71,434.93	76,843.55	83,192.87	92,900.29	9,707.42
Grants-in-aid from Central Government	38,303.86	40,821.06	29,575.97	34,684.41	5,108.44
Total : A. Revenue Receipts	1,95,544.17	2,12,637.03	2,08,659.09	2,36,251.09	27,592.00
Market Loans	62,999.85	78,946.49	73,000.00	79,727.00	6,727.00
Loan and Advances from the Central Government	5,110.94	8,617.63	7,415.58	9,330.00	1,914.42
Loan Recoveries	81.88	145.63	486.30	187.36	-298.94
Loans from Other Sources	2,132.47	2,476.00	2,387.00	2,632.00	245.00
Other Receipts	9,470.45	6,334.60	7,143.60	7,986.57	842.97
Total: B Capital Receipts	79,795.59	96,520.35	90,432.48	99,862.93	9,430.45
Total Receipts: Consolidated fund (A+B)	2,75,339.76	3,09,157.38	2,99,091.57	3,36,114.02	37,022.45

Source: Statement- I of Budget Publication No. 9 for 2024-25

(Table-3)

Summary of Estimated Expenditure: 2024-25

(Rs in Crore)

Description	Actual 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimated 2024-25	Excess / Deficit over RE of 2023- 24 (Col. 5-4)
1	2	3	4	5	6
Revenue					
General Services	79,253.81	84,798.60	84,060.17	88,390.94	4,330.77
Social Services	1,15,568.93	1,19,200.04	1,09,571.89	1,32,784.54	23,212.65
Economic Services	27,608.20	38,206.13	41,923.38	45,577.73	3,654.35
Grants-in-aid and Contribution(Shown as Other Expenditure)	407.96	1,356.35	1,356.47	1,449.55	93.08
Total: A. Revenue Expenditure	2,22,838.90	2,43,561.12	2,36,911.91	2,68,202.76	31,290.85
Capital					
General Services	654.71	1,478.10	938.32	1,570.64	632.32
Social Services	9,952.49	13,566.32	10,686.52	13,813.46	3,126.94
Economic Services	11,401.59	18,981.81	18,912.08	20,481.45	1,596.37
Total: B. Capital expenditure	22,008.79	34,026.23	30,536.92	35,865.55	5,328.63
Internal Debt of the State Government	28,200.72	28,927.78	28,828.95	29,774.78	945.83
Repayment of Loans to Central Govt. and others	1,567.67	1,613.02	1,802.47	1,652.63	-149.84
Loans and Advances	564.49	1,034.23	1,002.55	620.30	-382.25
Transfer to Contingency Fund	180.00	-	-	-	-
Total: C. Internal Debt, Loans and Advance	30,512.88	31,575.03	31,633.97	32,047.71	413.74
Grand Total (A+B+C) Consolidated Fund	2,75,360.57	3,09,162.38	2,99,082.80	3,36,116.02	37,033.22

Source: Statement- I, IV & V of Budget Publication No. 9 of 2024-25

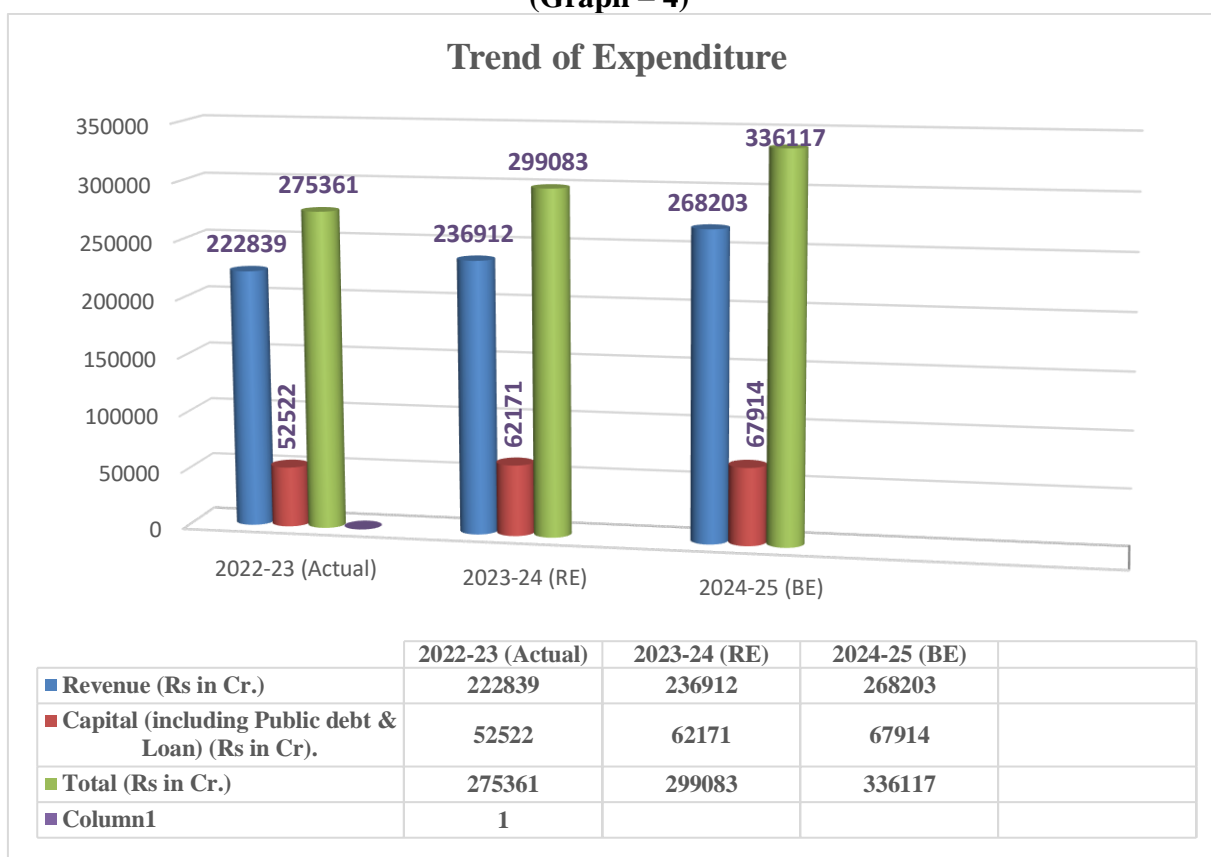
3.1 Revenue Expenditure

Revenue Expenditure for 2024-25 has been estimated as Rs **2,68,202.76** crore representing **79.80** per cent of total budgeted expenditure for the year. Revenue Expenditure is estimated to increase by Rs **31,290.85** crore during 2024-25 compared to the Revised Estimate of 2023-24.

3.2 Capital Expenditure

Capital expenditure for 2024-25 has been estimated as Rs **35,865.55** crore (excluding expenditure on Public Debt and Loans) representing **10.67** per cent of the total budget estimate. Capital Expenditure is estimated to increase by Rs **5,328.63** crore during 2024-25 compared to the Revised Estimate of 2023-24.

(Graph – 4)



3.3 Expenditure on Debt Heads (Public Debt and Loans)

Expenditure on Debt Heads for 2024-25 has been estimated as Rs **32,047.71** crore representing **9.53** per cent of the total budget estimates. Expenditure on Debt Heads is estimated to increase by Rs **413.74** crore during 2024-25 compared to the Revised Estimate of 2023-24.

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 2024-25, it has been observed that the State Government did not obtain the approval of the Accountant General at the time of opening of 704 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 Agricultural Marketing (Demand no 4), Agriculture (Demand no 5), Animal Resources Development (Demand no. 6), Finance (BP-4 and Demand no. 18), Food & Supplies (Demand no. 21), Forest (Demand no. 23), Health & Family Welfare (Demand no. 24), Irrigation & Waterways (Demand no. 32), Minority Affairs & Madrasah Education (Demand no. 38), Panchayats & Rural Development (Demand no. 40), Urban Development & Municipal Affairs (Demand no. 72), Women & Child Development and Social Welfare (Demand no 74) etc. The State Government may take necessary post-facto approval from the Principal Accountant General in those cases.

4.1.1 During 2023-24 the State Government has opened 372 new sub-heads with the approval of the Accountant General out of which budget provisions have not been made against 132 sub-heads for 2024-25.

4.2 Un-authorized Heads of account 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 upto 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 2024-25.

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 2024-25 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	0	Under the major head 0032-Taxes on wealth no sub-major head exist.
2	22 (BP-15)	2852-60-Food and Beverage	6,92,50,000	Sub-major head '60' does not exist under major head '2852-Industries in LMMHA. Appropriate head of account would be '2408-Food, Storage and Warehousing' -'01-Food'-'103-Food Processing' .
3	24 (BP-16)	4210-06-Public Health	6,54,37,000	Sub major head '06' non-existent in LMMHA. As per provision the sub-major head would be '04-Public Health' .
4	25 (BP-17)	2216-01-Government Residential Buildings	34,01,64,000	No such sub-major head '01' exists in LMMHA as it has been deleted. Appropriate Sub-major head should be '05- General Pool Accommodation' and '06- Police Housing' as per budget provision under programme minor head/ sub-head
5	28 (BP-17)	2216-01-Government Residential Buildings	0	No such sub-major head '01' exists in LMMHA as it has been deleted. Appropriate Sub-major head should be '05- General Pool Accommodation' .
6	32 (BP-18)	4701-04-Medium Irrigation Schemes	107,00,00,000	Sub-Major head description is not at par with LMHHA. As provided in LMMHA, each commercial and non-commercial project will be a sub-major head.
7	32 (BP-18)	2701-04-Medium Irrigation (Non-commercial)	1,63,00,000	Sub-Major head description is not at par with LMHHA. As provided in LMMHA, each non-commercial project will be a sub-major head.
8	32 (BP-18)	2701-05- Non-commercial Medium Irrigation	5,00,00,000	Sub-Major head description is not at par with LMHHA. As provided in LMMHA, each non-commercial project will be a sub-major head.
9	34	2216-01-Government	3,00,00,000	No such sub-Major head '01' exist in

Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Appropriate Major, Sub-major head as per LMMHA direction
	(BP-18)	Residential Buildings		LMMHA. Appropriate Sub-major head should be ‘05- General Pool Accommodation’ as per budget provision under sub-head.
10	43 (BP-20)	2810- 02- Solar	1,00,00,000	No such Sub-major head exist in LMMHA
11	53 (BP-21)	3053-Civil Aviation-00	1,55,00,000	No such sub-major head exist in LMMHA.
12	55 (BP-21)	2702-Minor Irrigation-00	3,61,000	Sub major head is non-existent in LMMHA. Budget provision for the scheme ‘Development of State-owned Shallow Tube wells’ should be classified under sub-Major head ‘02-Ground Water’ .
13	70 (BP-23)	4202-80-General	9,00,00,000	This sub-Major head does not exist in LMMHA.
14	72 (BP-24)	2216-01- Government Residential Buildings	2,57,34,000	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 ‘05-General Pool Accommodation’ as per LMMHA.
15	78 (BP-20)	2810-02-Solar	37,50,00,000	These sub-Major heads are non-existent in LMMHA
16	78 (BP-20)	2810-03-Wind	0	
17	78 (BP-20)	2810-60-Others	1,82,44,000	

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 Major &Sub-major head as per LMMHA direction
1	32 (BP-18)	4701-Capital Outlay on Major & Medium Irrigation	107,00,00,000	The Major head description as per LMMHA is ‘Capital Outlay on Medium Irrigation’ .
2	35 (BP-19)	2230- Labour and Employment	659,82,14,000	The Major head description is not in conformity with LMMHA which should be ‘2230-Labour, Employment and Skill Development’ .
3	43 (BP-20)	2810- Non-conventional Sources of Energy	1,00,00,000	The major head description is not in agreement with LMMHA which should be ‘New and Renewable Energy’ ..

Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Appropriate description of Major & Sub-major head as per LMMHA direction
4	78 (BP-20)	2810-Non-conventional Sources of Energy	39,32,44,000	The major head description is not in conformity with LMMHA which should be ‘New and Renewable Energy’ .
5	78 (BP-20)	4810-Capital Outlay on Non-conventional Sources of Energy	39,50,00,000	The major head description is not in conformity with LMMHA which should be ‘Capital Outlay on New and Renewable Energy’ .
6	79 (BP-26)	4857-01-Chemical and Pharmaceutical Industries	37,94,98,000	Sub-major head description is not at par with LMMHA. It should be ‘Chemical and Pesticides Industries’ .

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 code non-existent in LMMHA. The correct minor head will be ‘105- State PSC Examination Fees’ .
2	BP-4	0070-01-101-Service and Service fees	3,39,80,000	Minor head code ‘101’ is non-existent in LMMHA. Services and Service fees comes under Minor head ‘501’ provided for in BP 4.
3	BP-4	0070-02-102-Fees, Fine and Forfeiture	2,90,000	No such minor head code exists in LMMHA. Fees, Fine and Forfeiture should be classified under Minor head ‘104’ under this sub-major head under minor 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 Minor head ‘501’ .
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	78,77,000	
7	BP-4	1053-00-101- Services and Service Fees	0	The minor head is not consistent with LMMHA. Services and Service fees comes under Minor head '501'.
8	6 (BP-12)	4404-00-191-Investments in Dairy Co-operatives.	50,00,000	The Minor head non-existent in LMMHA.
9	18 (BP-14)	2235-60-048-Compensation Under the Victim Compensation Scheme	30,00,00,000	No such minor head exist in LMMHA.
10	18 (BP-14)	7999-00-001-Appropriation to Contingency Fund	0	According to LMMHA the correct minor head is '201-Appropriation to Contingency Fund' .
11	23 (BP-15)	2406-04-904-Deduct Amount met from State Compensatory Afforestation Fund	-50,00,00,000	No such minor head exist in LMMHA.
12	23 (BP-15)	4406-01-103-State Compensatory Afforestation	4,00,00,000	
13	24 (BP-16)	2210-06-113-Food Safety & Standards	0	No such minor head exist in LMMHA In LMMHA the minor head 113 is 'Public Health and Publicity'.
14	32 (BP-18)	2701-04- 101-Medium Irrigation Schemes in North Bengal	0	The minor head code '101', below the major head '2701', is not described as per the LMMHA.
15	32 (BP-18)	2701-04- 102-Medium Irrigation Scheme in Purulia District	47,00,000	The minor head code '102', below the major head '2701', is not described as per the LMMHA.
16	32 (BP-18)	2701-04-103-Medium Irrigation Schemes in Midnapore District	0	The minor head code '103', below the major head '2701', is not described as per the LMMHA.
17	32 (BP-18)	2701-04- 105-Other Medium Irrigation Schemes	1,16,00,000	The minor head code '105', below the major head '2701', is not described as per the LMMHA.
18	55 (BP-22)	4055-00-215-State Police-	40,00,000	Minor head description is not at par with LMMHA. In LMMHA the minor head 215 relates to 'Coastal security' .
19	68 (BP-22)	4216-01-107-Police Housing	27,58,00,000	The minor head is non existent in LMMHA.
20	72 (BP-24)	2216-01-700- Other Housing	2,57,34,000	The Minor head 700 do not exist in LMMHA.
21	72 (BP-24)	6217-60-191-Loans to Local Bodies, Municipal Corporation, etc.	0	Minor head 191 is non-existent in LMMHA.
22	6 (BP-12)	4404-00-191- Investments in Dairy Co-operatives-	50,00,000	No such minor heads exist in LMMHA under major head 4217and

Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Appropriate Minor head as per LMMHA direction
23	72 (BP-24)	4217-03-191-Assistance to Municipal Corporation	212,82,36,000	4404 As per Para 3.1 of General Direction to List of Major Head and Minor Heads of Account of Union and States read with Correction Slip No.417 dated 16.01.2002, Minor Heads like Assistance to Municipal Corporations (Code '191'), Assistance to Municipalities / Municipal Councils (Code '192'), Assistance to Nagar Panchayats / Notified Area committees or equivalent thereof (Code '193') can be operated only under Revenue Expenditure or Loans and Advances Heads. Further, as per para 4.2 of LMMHA minor head code for "Investment in Cooperatives" is 195. It was, however, observed from the Budget documents of 2024-25 that an amount of Rs 2,368.44 crore was provided in these Minor Heads under Capital Heads of account like '4217',4404. Such irregularities may be corrected in the Budget for 2025-26.
24	72 (BP-24)	4217-03-192-Assistance to Municipalities/ Municipal Councils	1135,35,00,000	
25	72 (BP-24)	4217-01-191- Assistance to Municipal Corporation-002-Kolkata Environment Improvement Investment Programme Project - II (KEIIP-II) under ADB (State Share)-53-Major works	100,00,00,000	
26	72 (BP-24)	4217-60-191- Assistance to Municipal Corporation	305,00,00,000	
27	72 (BP-24)	4217-60-192- Assistance to Assistance to Municipalities/ Municipal Councils-	214,62,00,000	
28	72 (BP-24)	4217-60-193- Assistance to Nagar Panchayats / Notified Area committees or equivalent thereof	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	0853-00-102-Mineral concession fees, rents and royalties	367,64,28,000	Minor head description is at variance with LMMHA. The correct description is Major Mineral Concession Fees, Rents and Royalties
2	15 (BP-13)	2202-01-113-Samagra Siksha Abhiyan	1808,45,00,000	Minor head description is at variance with LMMHA. The correct description is 'Samagra Siksha' .
3	15 (BP-13)	2202-02-113-Samagra Siksha Abhiyan	292,04,00,000	
4	18 (BP-14)	2071-01-117-Contribution for Defined Contribution Pension Scheme	8,92,50,000	Minor head description is not in agreement with LMMHA. The correct description is 'Government Contribution for Defined Contribution Pension Scheme' .

Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Appropriate description as per LMMHA direction
5	28 (BP-17)	2216-80-103-Assistance to Housing Board	0	Minor head description is not in agreement with LMMHA. The correct description is ' Assistance to Housing Boards, Corporations etc '.
6	32 (BP-18)	2701-80-005-Survey & Investigation	10,50,00,000	The minor head description is not in conformity with LMMHA. The correct description is ' 005-Survey '.
7	32 (BP-18)	4701-04-101- Medium Irrigation Schemes	107,00,00,000	The minor head description is not at par with LMMHA which indicates '101- Works related to Irrigation'.
8	71 (BP-24)	3451-00-101-Planning Commission/ Planning Board	13,57,43,000	The minor head description is not in conformity with LMMHA. The correct description is ' 101-Niti Aayog '.
9	72 (BP-24)	3475-00-201-Land Ceilings	2,33,84,000	Minor head description is not at par with LMMHA. The correct description is ' Land Ceilings (other than agricultural land) '.

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 2024-25 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 2024-25, 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 2024-25.

(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	4	-	22	0029-00-104-Receipts from Management of ex-Zamindari Estates-002- Collection of Royalties from Mines and Minerals	'0853-Non-ferrous Mining and Metallurgical Industries-102-Mineral concession fees, rents and royalties'
2	4	-	22	0029-00-104-003- Collection from Sariat Interest (e.g. Fisheries, Ferries, etc.)	'0853-Non-ferrous Mining and Metallurgical Industries-106-Non-Mineral Sairat Sources, as per correction slip no 965 dated 07.07.2021.

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
3	4	-	23	0029- 00- 104- 007- Collection of royalties from river bed materials by Irrigation and Water ways Department	‘0853-Non-ferrous Mining and Metallurgical Industries-107-Minor Mineral Concession Fees, Rents and Royalties’ as per correction slip no 965 dated 07.07.2021.
4	23	69	14	2029-00-102-007-Strengthening of Revenue Administration and Updating of Land Records including Computerisation	2029-00-103-Land Records
5	23	69	14	2029-00-102-011-Computerisation of Land Records of 21 L.A. Offices and one Rent Control Office and Headquarters.	
6	18	34	117	2014-00-105-Civil and Sessions Courts-010-Family Courts Calcutta	2014-00-117-Family Courts
7	19	35	27	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
8	19	35	27	2230-01-101-007-Statewide Survey to identify Child Labour in different employment	2230-02-004-Research, Survey and Statistics
9	23	69	14	2029-00-102-016-Introduction of new scheme "Nijo Griho Nijo Bhumi"	2216-Housing
10	17	25	33	2216-01-700-Other Housing	2216-07-Other Housing
11	17	25	33	2216-01-107-004-Maintenance and repairs of Government residential buildings of Police Housing Schemes by PWD (Civil)	2216-06-Police Housing
12	17	25	33	2216-01-107-005-Maintenance and repairs of Government residential buildings of Police Housing Schemes by PWD (Electrical)	2216-06-053- Maintenance and Repairs
13	17	25	33	2216-01-107-006-Maintenance and repairs of Government residential buildings of Police Housing Schemes by PWD (CB)	Ditto
14	17	25	33	2216-01-700-011-Maintenance and repairs of Government residential buildings - other housing by P.W.D. Civil Wing	2216-07-Other 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
15	17	25	33	2216-01-700-012-Maintenance and repairs of Government residential buildings - other housing by P.W.D. (Electrical) Wing	2225-02-Welfare of Scheduled Tribes
16	12	07	110	2225-01-190-002-West Bengal Tribal Development Co-operative Corporation Ltd.	
17	12	07	120	2225-80-800-007-W.B. Commission for Backward Classes	2225-03- Welfare of Backward Classes
18	16	24	201	4210-06-Public Health-800 – Other Expenditure-001-Improvement of Health Transport Organization [HF]	4210-04-Public Health-200-Other Programmes
9	11	05	101	2401-00-108-Commercial Crops-007-Oilseed Development including Sunflower [AG]	2401-00-114-Development of Oil Seeds
22	11	05	100	2401-00-108-Commercial Crops -002-Potato-seed Certification Centre	2401-00-103-Seeds
23	21	55	123	2702-00-796-Tribal Area Sub-Plan-SDS-002-Development of State-owned Shallow Tubewells -27-Minor works	2702-03-Maintenance-796-Tribal Area sub-Plan
24	16	24	201	4210-06-Public Health-200-Other Expenditure-SDS-003-Improvement of Public Health Laboratories	4210-04-Public Health-107-Public Health Laboratories
25	24	72	65	2216-02-109-Bagjola Sewerage Treatment Plant	2215-Water supply and Sanitation 02-Swerage and Sanitation-106-Prevention of Air and Water Pollution
26	24	72	96	2217-05-193-079- Grants towards works undertaken by HIDCO and other township Projects	Minor head 190- Assistance to Public Sector and other undertakings as the grantee organisation is a development body corporate and not a Nagar Panchayats/ Notified Area committee.
27	24	72	163	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’

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	19	38	101 103 103	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.
29	12	6	45 43 94	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".
30	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.
31	14	18	198	6003-00-109-013- Loans from the Rural Infrastructure Development Fund [FD]	Since Government of India created the Rural Infrastructure Development Fund in NABARD in 1995-96, as per LMMHA the minor head should be '105- Loans from the National Bank for Agricultural and Rural Development'.

Effective measures may be taken for correction of all such cases in the Budget Publications of 2025-26.

4.2.4 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 2024-25 are furnished below for rectification in the Budget Publications of 2025-26.

(Table – 7)

Sl. No.	B.P No.	Grant No.	Page No.	Classification as per B.P of 2024-25	Classification as should be as per correction slip	Correction slip No.
1	21	55	123	2702-00-796 -Tribal Area Sub-Plan- 001 -Tank Irrigation [WI] -002 - Dev. of State Owned Shallow Tubewells [WI] 003 -Shallow Tubewells with Submersible Pumps [WI] 27-Minor Works/Maintenance (in r/o all three subheads)	2702-03 -Maintenance- 796 -Tribal Area sub-Plan	C. S. No. 510 dated 13.05.2004
2	17	25	33-34	2216-01 -Government Residential Buildings- 700 -Other housing	This sub-major head and minor head had since been deleted. The Minor head as applicable as per Correction Slip No.535 dated 30.12.2004 may be adopted taking into account the schemes to be introduced under those Minor heads	C.S.No. 535 dated 30.12.2004
3	20	43	69-70	2810 -Non Conventional Sources of Energy-02-Solar & 2810 -Non Conventional Sources of Energy-60- Others And different Minor Heads existing under the above Sub Major Heads	Substitute the nomenclature of existing Major Head i.e. '2810-Non Conventional Sources of Energy' as ' 2810 – New and Renewable Energy ' along with Sub-Major/Minor Heads there under with the following: Major Head:- " 2810 – New and Renewable Energy " Sub-Major Head: 00 Minor Head 101 – Grid Interactive and Distributed Renewable Power 102 – Renewable Energy for Rural Applications 103 – Renewable Energy for Urban, Industrial & Commercial Applications 104 – Research, Design & Development in Renewable Energy 105 – Supporting Programmes 800 – Other Expenditure	C.S. No. 650 dated 15.09.2008
		78	231-234	2810 -Non Conventional Sources of Energy-01-Bio-Energy 02-Solar Energy 03-Wind Energy 60-Others And different Minor Heads existing under the above Sub Major Heads		
4	5	--	53--59	8448-00-120 -Other Funds	8454-Funds for Autonomous Bodies under Treasury Single Account System-00-Each autonomous Body will be a distinct Minor head Note: This Major head will be used for awarding Grants-in-Aid to	C.S. No. 915 dated 07.08.2018

Sl. No.	B.P No.	Grant No.	Page No.	Classification as per B.P of 2024-25	Classification as should be as per correction slip	Correction slip No.
					Autonomous Bodies.	
5	4	-	291-292	0853-00-102-Mineral Concession fees, rents and Royalties	0853-00-102-Major Mineral Concession fees, Rents and Royalties 0853-00-106-Non-Mineral Sairat Sources 0853-00-107-Minor Mineral Concession Fees, Rents and Royalties <u>Observation</u> Minor heads 106 & 107 are not incorporated in BP no. 4	C.S. No. 965 dated 09.07.2021
6	11	5	229	4702-00-101-Surface Water 047- Implementation of schemes under Micro Irrigation Fund (MIF)	4702-00-103- Micro Irrigation <u>Observation</u> Minor head '103--Micro Irrigation' has not been incorporated in Demand no. 5	C.S. No. 984 dated 26.04.2022
7	13	15	165-167	2202-01-112- National Programme of Mid Day Meals in Schools	2202-01-112-Pradhan Mantri Poshan Shakti Nirman (PM-POSHAN) <u>Observation</u> Renaming of the minor head has not been effected in Demand no. 15.	C.S. No. 1004 dated 29.12.2022
8	18	32	60	4701-04-101-Medium Irrigation Scheme	4701-04-101-Works related to Irrigation <u>Observation</u> Renaming of the minor head has not been effected in Demand no. 32.	C.S. No. 983 dated 26.04.2022

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

According to the West Bengal Budget Manual and West Bengal Financial Rules⁸ 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 2024-25 reveals that budget estimates enhanced during the F.Y. 2023-2024 through sanctions for expenditure obtained by Demands for Supplementary Grants, have not properly been considered in the Revised Estimates for the F.Y. 2023-24 as evident from respective Detailed Demands for Grants of 2024-25 in respect

⁸Rule 337, 340

of Demand/ Grant No. 4 (Agricultural Marketing), 15 (School Education), 18 (Finance), 21 (Food & Supplies), 25 (Public Works), 40 (Panchayats & Rural Development), 43 (Power), 53 (Transport), 72 (Urban Development & Municipal Affairs), 73 (Disaster Management and Civil Defence), 78 (Non-conventional and Renewable Energy Sources) and 79 (Public Enterprises and Industrial Reconstruction). The variance observed between Revised estimates and sum of Budget estimates, Supplementary Grants, Re-appropriation and Surrender for 2023-24, as furnished by the Finance Department and accepted by this office, ranged from Rs. (-) 0.06 crores to Rs.(-) 846.99 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 2023-2024 shown in the Budget Publication of 2024-25 in respect of aforesaid Demands was not furnished by the State government.

Since the Supplementary estimates for the year 2023-24 and Budget estimates of 2024-25 inclusive of revised estimates figures for 2023-24 were presented in the Legislature on 8 February 2024 there was adequate scope to include Supplementary estimates in the Revised estimates for 2023-24.

4.4 Non-creation of designated Fund for Cess:

4.4.1 In terms of the provisions of the West Bengal Rural Employment and Production Act, 1976, a fund viz. West Bengal Rural Employment and Production Fund is to be established which consist of all proceeds of tax, any sum granted by the State Government and any other sum received from any source whatsoever. The West Bengal Rural Employment and Production Fund shall be utilised by the State Government for the implementation of such rural production programme and for promotion of such employment in the rural areas as may be prescribed.

However, on scrutiny of Budget Publication no. 4 it is observed that receipts towards rural employment cess have been estimated to the tune of Rs. 1709,51 crore for the F.Y. 2024-25, head-wise details are furnished below:

(Table - 8)

Heads of accounts	Name of the Cess	Budget Estimates (Rs)
0029-00-103-006-08 Cess	Rural Employment Cess on Coal Mines (Receipt in Cash)	1706,00,00,000
0029-00-103-005-08 Cess	Rural Employment Cess on Tea Estates	12,50,000
0029-00-103-004-08 Cess	Rural Employment Cess Other than Tea Estates and Coal Mines	3,39,00,000
	Total	1709,51,50,000

But, the aforesaid fund assigned to Rural Employment Cess has not been established as revealed from Budget Publication no. 5, although provided for in the said Act. As such, utilization of receipts towards such cess, as specified in the said Act, cannot be ascertained. Hence, it is suggested to open the aforesaid fund either under Sector K. Deposits and Advances or under Sector J. Reserve Funds.

Apart from the above, receipts against four more Cess have been estimated in Budget Publication no. 4, as furnished below, but no fund has been established thereagainst:

(Table - 9)

Heads of accounts	Name of the Cess	Budget Estimates (Rs)
0029-00-103-001-08 Cess	Public Works Cess	5,90,00,000
0029-00-103-012-08 Cess	Public Works Cess on riverbed materials collected by Irrigation & Waterways Department	3,80,00,000
0029-00-103-002-08 Cess	Road Cess	4,00,00,000
0029-00-103-013-08 Cess	Road Cess on riverbed materials collected by Irrigation & Waterways Department	3,80,00,000
	Total	17,50,00,000

Regarding the above and as per provisions of section 9 of Cess Act 1880, proceeds of road cess and public works cess shall be leviable in respect of immovable property like land, mines, quarries etc. in any district and paid into District Road Fund of such district. Also, proceeds of public works cess shall be paid into the public treasury. However, on examination of the Budget Publications of 2024-25 it is observed that no such fund has been created.

4.4.2 Collection of cess not included in the revenue receipt

Article 266 of the Constitution of India provides that all revenue received by the state government shall be taken into the Consolidated Fund of the state. Further, General Financial Rules, 2017 clarifies that all cess collected by the Government should be included in the estimates of revenue receipt. In derivation of this provision, cess collected on registered motor vehicles under West Bengal Motor Transport Workers' Welfare Cess Act, 2010 are deposited in the Public Account through an executive order instead of as revenue receipt of state in the Consolidated Fund.

On review Budget Publication no. 5, it is observed that estimated deposits of Rs. 38,00,00,000 and estimated withdrawals of Rs. 69,30,00,000 are provided for against the head 8443-00-116- Deposits Under Various Central and State Acts- 002- Deposit under West Bengal Motor Transport Workers' Welfare Cess Act, 2010, but no estimate/ provision for collection of such cess as receipt and transfer thereof from the Consolidated Fund has been made in Budget Publication no. 4 and Demand no. 35.

4.4.3 Unnecessary operation of Sub-heads

Regarding cess collected under the Building and Other Construction Workers' Welfare Cess Act, 1996, the State Government vide order no. 4519-F(Y) dated 7 August 2019, has declared that such collection shall be deposited against the HoA "8342-00-113- Solatium Fund- 002- Deposit of Building and other Construction Workers Welfare Fund", with estimated deposits of Rs. 189,00,00,000 and estimated withdrawals of Rs. 94,50,00,000 in Budget Publication no. 5 for the F.Y. 2024-25.

However, receipt estimates (Rs 15,000) and provision for disbursement (Rs 40,000) against the similar head of account under 8443-00-116-006-Deposit of West Bengal Building and

other Construction Workers' Welfare Cess have been persisting in the Budget Publication no. 5 for the F.Y. 2024-25:

This is in contradiction to the provision of Para 1.1 of the List of Major & Minor Heads of Account for Union and States, discouraging un-necessary multiplication of sub-head.

4.5 Public Debt

4.5.1 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 2023-24 **interest amounting to Rs 3,959.47 crore was not provided in the Budget estimates** for 2024-25 under head 2049-01-101 which may result in understatement of Revenue deficit to that extent, as exhibited in Budget Publication no. 9.

(Table -10)

Sl. No.	Classification of Head of Accounts in respect of Market loans	Loan amount raised (Rs)	Non provision of Interest (Rs)
1	6003-00-101-377 -7.59% West Bengal SGS-2039, issued on October 04, 2023	2000,00,00,000	151,80,00,000
2	6003-00-101-378 -7.64% West Bengal SGS-2043, issued on October 18, 2023	3000,00,00,000	229,20,00,000
3	6003-00-101-379-7.79% West Bengal SGS-2040, issued on November 08, 2023	2000,00,00,000	155,80,00,000
4	6003-00-101-380-7.71% West Bengal SGS-2041, issued on November 29, 2023	2000,00,00,000	154,20,00,000
5	6003-00-101-381-7.71% West Bengal SGS-2043, issued on November 29, 2023	2500,00,00,000	192,75,00,000
6	6003-00-101-382-7.72% West Bengal SGS-2037, issued on December 06, 2023	2500,00,00,000	193,00,00,000
7	6003-00-101-383-7.63% West Bengal SGS-2038, issued on December 20, 2023	2000,00,00,000	151,80,00,000
8	6003-00-101-384- 7.64% West Bengal SGS-2043, issued on December 27, 2023	1910,00,90,000	145,92,46,876
9	6003-00-101-385-7.66% West Bengal SGS-2043, issued on January 24, 2024	3000,00,00,000	229,80,00,000
10	6003-00-101-386- 7.67% West Bengal SGS-2043, issued on January 30, 2024	2000,00,00,000	1534000000
11	6003-00-101-387-7.67% West Bengal SGS-2044, issued on January 30, 2024	1500,00,00,000	1150500000
12	6003-00-101-388-7.48% West Bengal SGS-2043, issued on February 13, 2024	2500,00,00,000	1870000000
13	6003-00-101-389-7.48% West Bengal SGS-	2500,00,00,000	1870000000

Sl. No.	Classification of Head of Accounts in respect of Market loans	Loan amount raised (Rs)	Non provision of Interest (Rs)
	2044, issued on February 13, 2024		
14	6003-00-101-390-7.44% West Bengal SGS-2041, issued on February 28, 2024	3000,00,00,000	223,20,00,000
15	6003-00-101-391- 7.44% West Bengal SGS-2044, issued on February 28, 2024	3000,00,00,000	223,20,00,000
16	6003-00-101-392-7.40% West Bengal SGS-2044, issued on March 06, 2024	3000,00,00,000	222,00,00,000
17	6003-00-101-393-7.39% West Bengal SGS-2042, issued on March 13, 2024	2000,00,00,000	147,80,00,000
18	6003-00-101-394-7.39% West Bengal SGS-2044, issued on March 13, 2024	2000,00,00,000	147,80,00,000
19	6003-00-101-395-7.45% West Bengal SGS-2042, issued on March 20, 2024	2500,00,00,000	186,25,00,000
20	6003-00-101-396-7.45% West Bengal SGS-2044, issued on March 20, 2024	2500,00,00,000	186,25,00,000
21	6003-00-101-397-7.52% West Bengal SGS-2039, issued on March 27, 2024	2500,00,00,000	188,00,00,000
22	6003-00-101-398-7.53% West Bengal SGS-2044, issued on March 27, 2024	2500,00,00,000	188,25,00,000
		Total	3959,47,46,876

It is recommended that necessary budget provision may be included in the demands for Supplementary Grants for 2024-25.

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

It is observed from the Budget Publications for the F.Y. 2024-25 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 - 11)

Hd. of Account				As per BP 4		As per Demand no. 18	
				Sub-head	Sub head description	Sub-head	Budget provision (Rs)
6003	00	101	164	9.40% West Bengal SDL 2024 received on 23.04.2014	199	9.40 % West Bengal SDL-2024, issued on 22.04.2014	18,000,000,000
6003	00	101	165	9.23% West Bengal SDL 2024 received on 15.05.2014	200	9.23 % West Bengal SDL-2024, issued on 13.05.2014	8,000,000,000
6003	00	101	166	9.15% West Bengal SDL 2024 received on 28.05.2014	201	9.15 % West Bengal SDL-2024, issued on 27.05.2014	10,000,000,000
6003	00	101	167	9.00% West Bengal SDL 2024 received on 25.06.2014	202	9.00 % West Bengal SDL-2024, issued on 24.06.2014	10,000,000,000

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	168	8.98% West Bengal SDL 2024 received on 23.07.2014	203	8.98 % West Bengal SDL-2024, issued on 22.07.2014	15,000,000,000
6003	00	101	169	9.10% West Bengal SDL 2024 received on 27.08.2014	204	9.10 % West Bengal SDL-2024, issued on 26.08.2014	15,000,000,000
6003	00	101	170	8.99% West Bengal SDL 2024 received on 24.09.2014	205	8.99 % West Bengal SDL-2024, issued on 23.09.2014	20,000,000,000
6003	00	101	171	8.74% West Bengal SDL 2024 received on 29.10.2014	206	8.74 % West Bengal SDL-2024, issued on 28.10.2014	15,000,000,000
6003	00	101	172	8.44% West Bengal SDL 2024 received on 12.11.2014	207	8.44 % West Bengal SDL-2024, issued on 11.11.2014	10,000,000,000
6003	00	101	173	8.45% West Bengal SDL 2024 received on 26.11.2014	208	8.45 % West Bengal SDL-2024, issued on 25.11.2014	10,000,000,000
6003	00	101	174	8.17% West Bengal SDL 2024 received on 10.12.2014	209	8.17 % West Bengal SDL-2024, issued on 10.12.2014	10,000,000,000
6003	00	101	175	8.27% West Bengal SDL 2024 received on 24.12.2014	210	8.27 % West Bengal SDL-2024, issued on 24.12.2014	10,000,000,000
6003	00	101	176	8.10% West Bengal SDL 2025 received on 28.01.2015	211	8.10 % West Bengal SDL-2024, issued on 28.01.2015	30,000,000,000
6003	00	101	177	8.08% West Bengal SDL 2025 received on 25.02.2015	212	8.08 % West Bengal SDL-2024, issued on 25.02.2015	25,000,000,000
6003	00	101	178	8.10% West Bengal SDL 2025 received on 11.03.2015	213	8.10 % West Bengal SDL-2024, issued on 11.03.2015	13,000,000,000

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 2024-25.

4.6 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.

4.6.1 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 centrally sponsored scheme, the Central government will provide project funds to Urban Local Bodies (ULBs) through the States. Likewise, guidelines⁹ for **National Rural Drinking Water Programme**, renamed as **Jal Jeevan Mission**, one more CSS, stipulated creation of State Water and Sanitary Mission as registered society to receive fund from the Central and State Government for implementation of the programme. Ownership of water supply system and sources created under this programme would be on local community / PRIs. 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 schemes to SRDA/ULBs/ SWSM 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, 2217- Urban Development and 2215-Water supply and sanitation-01-102-Rural water supply Programmes instead of capital section under the head 4515, 4215 and 4217 as made in the Grant no. 40, 72 and 45 for 2024-25 detailed below.

(Table - 12)

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	230,60,43,000
2	19	40	4515	00	103	001	Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (Central Share)	53	585,00,00,000
3	19	40	4515	00	789	002	Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (State Share)	53	97,38,14,000
4	19	40	4515	00	789	001	Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (Central Share)	53	225,00,00,000

⁹ Annexure-VII, Para 16.2 & 16.3 and 9.1.

Sl. No.	BP No.	Grnt No.	Major Head	Sub major Head	Minor Head	Sub Head	Sub Head Description	Dtl. Head	Budget provision (Rs.)
5	19	40	4515	00	796	002	Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (State Share)	53	35,00,00,000
6	19	40	4515	00	796	001	Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (Central Share)	53	90,00,00,000
7	24	72	4217	03	191	003	Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (Central Share)	53	62,82,36,000
8	24	72	4217	03	191	004	Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (State Share)	53	150,00,00,000
9	24	72	4217	03	192	005	Atal Mission for Rejuvenation and Urban Transformation for cities with less than 1 lakh population (AMRUT) (Central Share)	53	247,30,00,000
10	24	72	4217	03	192	006	Atal Mission for Rejuvenation and Urban Transformation for cities with less than 1 lakh population (AMRUT) (State Share)	53	150,00,00,000
11	24	72	4217	03	192	003	Atal Mission for Rejuvenation and Urban Transformation for cities with 1lakh to 10 lakh population (AMRUT) (Central Share)	53	338,05,00,000
12	24	72	4217	03	192	004	Atal Mission for Rejuvenation and Urban Transformation for cities with 1lakh to 10 lakh population (AMRUT) (State Share)	53	400,00,00,000
13	24	72	4217	03	789	003	Atal Mission for Rejuvenation and Urban Transformation for million plus cities (AMRUT) (Central Share)	53	13,85,000
14	24	72	4217	03	789	004	Atal Mission for Rejuvenation and Urban Transformation for million plus cities (AMRUT) (State Share)	53	41,56,000
15	24	72	4217	03	789	005	Atal Mission for Rejuvenation and Urban Transformation for cities with 1lakh to 10 lakh population (AMRUT) (Central Share)	53	74,54,000

Sl. No.	BP No.	Grnt No.	Major Head	Sub major Head	Minor Head	Sub Head	Sub Head Description	Dtl. Head	Budget provision (Rs.)
16	24	72	4217	03	789	006	Atal Mission for Rejuvenation and Urban Transformation for cities with 1lakh to 10 lakh population (AMRUT) (State Share)	53	1,49,09,000
17	24	72	4217	03	789	007	Atal Mission for Rejuvenation and Urban Transformation for cities with less than 1 lakh population (AMRUT) (Central Share)	53	54,53,000
18	24	72	4217	03	789	008	Atal Mission for Rejuvenation and Urban Transformation for cities with less than 1 lakh population (AMRUT) (State Share)	53	54,53,000
19	24	72	4217	03	796	001	Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (Central Share)	53	0
20	24	72	4217	03	796	002	Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (State Share)	53	0
21	24	72	4217	03	796	003	Atal Mission for Rejuvenation and Urban Transformation for million plus cities (AMRUT) (Central Share) OCASPS	53	3,78,000
22	24	72	4217	03	796	004	Atal Mission for Rejuvenation and Urban Transformation for million plus cities (AMRUT) (State Share) OCASPS	53	11,34,000
23	24	72	4217	03	796	005	Atal Mission for Rejuvenation and Urban Transformation for cities with 1lakh to 10 lakh population (AMRUT) (Central Share) OCASPS	53	20,34,000
24	24	72	4217	03	796	006	Atal Mission for Rejuvenation and Urban Transformation for cities with 1lakh to 10 lakh population (AMRUT) (State Share) OCASPS	53	40,68,000

Sl. No.	BP No.	Grnt No.	Major Head	Sub major Head	Minor Head	Sub Head	Sub Head Description	Dtl. Head	Budget provision (Rs.)
25	24	72	4217	03	796	007	Atal Mission for Rejuvenation and Urban Transformation for cities with less than 1 lakh population (AMRUT) (Central Share) OCASPS	53	14,88,000
26	24	72	4217	03	796	008	Atal Mission for Rejuvenation and Urban Transformation for cities with less than 1 lakh population (AMRUT) (State Share) OCASPS	53	14,88,000
27	20	45	4215	01	102	004	Piped Water Supply Schemes for Rural Areas under Jal Jeevan Mission (JJM) (State Share)	53	770,23,10,000
28	20	45	4215	01	102	012	Piped Water Supply Schemes for Rural Areas under Jal Jeevan Mission (JJM) (Central Share)	53	737,44,70,000
29	20	45	4215	01	789	007	Piped Water Supply Schemes for Rural Areas under Jal Jeevan Mission (JJM) (State Share)	53	531,74,96,000
30	20	45	4215	01	789	015	Piped Water Supply Schemes for Rural Areas under Jal Jeevan Mission (JJM) (Central Share)	53	285,06,20,000
31	20	45	4215	01	796	008	Piped Water Supply Schemes for Rural Areas under Jal Jeevan Mission (JJM) (State Share)	53	98,01,94,000
32	20	45	4215	01	796	016	Piped Water Supply Schemes for Rural Areas under Jal Jeevan Mission (JJM) (Central Share)	53	177,49,10,000
Total									5216,09,93,000

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

4.6.2 Misclassification between Capital and Revenue section for improper usages of Detailed heads

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 two Detailed/ Object Heads viz. 51- Motor vehicles, 52- Machinery & Equipment in the Object class-2 (“Administrative Expenses”) as well as in Object class-6 (Acquisition of Capital Assets & Other Capital Expenditure) 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.

Another Detailed/ Object Head 77- Computerisation, covering expenditure towards procurement of printer cartridge, mouse, keyboard, and other consumables, annual maintenance charges of computers (including hardware/software) have been incorporated in Budget Publication-10 in the Object class-2 (“Administrative Expenses”) being revenue in nature.

Operations of some capital class in nature object heads like ‘51-Motor Vehicles’, ‘52-Machinery & Equipment’ under revenue section and revenue nature object head like ‘77-Computerisation’ in capital section are observed in budget publications as shown in Table-below.

(Table – 13)

Sl no.	Demand No	Maj Hd.	Sub Major Hd.	Minor Hd	Sub Hd	Sub Head description	Dtl . Hd	Budget Provision (Rs.)
1	53	2070	00	114	001	Motor Vehicles	51	2,33,41,000
2	18	2039	00	001	005	Departmental Chemical Examination Laboratory	52	10,34,000
3	25	3054	80	052	001	Repairs and Carriage of Tools and Plants	52	66,00,000
4	25	2059	80	052	003	P.W. Directorate - New Supplies- Scientific Instruments and Dressing materials	52	31,000
5	75	2058	00	103	004	Modernizations of Raj Bhawan Press	52	3,46,50,000
6	75	2058	00	103	007	Modernization of Kadapara Press	52	5,77,50,000
7	14	4202	04	105	001	Development and Expansion of Library Services- (MEE)	77	1,65,00,000
8	51	4202	02	104	001	Polytechnic Diploma Courses-(Tech)	77	25,00,00,000
9	68	4055	00	207	009	Schemes for Modernisation of Police Force (Central Share) OCASPS	77	2,45,00,000
10	68	4055	00	207	010	Schemes for Modernisation of Police Force (State Share) OCASPS	77	13,00,000

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.

4.6.3 Misclassification between revenue and capital expenditure

Rule 30 of the Government Accounting Rule, 1990 stipulates that expenditure incurred with the object of either increasing concrete assets of a material and permanent character is to be classified in the Capital Section. However, expenditure on a temporary asset or expenditure for the purpose of creating assets which will belong to these local bodies or institutions cannot ordinarily be classifiable as capital expenditure, and shall not, except in cases specifically authorised by the President on the advice of Comptroller and Auditor General be debited to a capital head of account.

For allocation between capital and revenue expenditure on a capital scheme Rule 31 of the Act *ibid* provides that (a) Capital account should bear all charges for the first construction and equipment of a project as well as charges for intermediate maintenance of the work while not yet opened for service and also charges further additions and improvements as may be sanctioned under rules made by competent authority and (b) revenue account should bear all subsequent charges for maintenance, all working and upkeep expenses and also on such renewals and replacements and such additions, improvements or extensions as prescribed by Government.

On review of the Budget Publications for the F.Y. 2024-25 reveals that these principles of allocation of fund between capital and revenue are not followed by eight departments as shown below leading to misclassification of revenue expenditure as capital and vice versa.

(Table –14)

Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
1	5 (BP-11)	4415-01-789-001- Bidhan Chandra Krishi Viswavidyalaya (BCKV)	1,40,00,000	University being an autonomous institution, any asset created by the State Government shall belong to such University. Hence, expenditure incurred on this account shall be in the form of grants given by the Government for which provision in the budget should have been made under Revenue section with detailed head 35- Grants for creation of Capital Assets.
2	5 (BP-11)	4415-01-796-001- Bidhan Chandra Krishi Viswavidyalaya (BCKV)	1,40,00,000	
3	6 (BP-12)	4403-00-800-001- Assistance to West Bengal University of Animal and Fishery Sciences	26,00,00,000	Assistance to West Bengal University of Animal and Fishery Sciences shall be given in the form of grants-in-aid. Accordingly, such provision should have been made under Revenue section.

Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
4	11 (BP-13)	4851-00-797- Transfer to Reserve Fund/ Deposit Account	10,00,00,000	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 that transfer to reserve fund under the minor Head '797' should appear in revenue section of expenditure only.
5	25 (BP-17)	5054-03-797-Transfer to Reserve Fund/ Deposit Account	250,00,00,000	
6	25 (BP-17)	5054-80-797-Transfer to Reserve Fund/ Deposit Account	570,28,79,000	
7	28 (BP-17)	4216-02-105-003- Repair and renovation of Rental Housing Estates	50,00,00,000	As per Rule 31 (2) (b) of GAR 1990 repairs and up keepment works should come under Revenue section. Accordingly, the HoA 2216-02-001- Direction and Administration should have been adopted.
8	32 (BP-18)	2701-80-001-011- Computerisation of different offices of the I & W Directorate-77	4,50,00,000	Computerization is capital expenditure. Therefore should be classified in the capital section under the head '4701-80-General-001- Direction and Administration.
9	38 (BP-19)	2235-02-200-018- Scheme for development and welfare of Minorities	150,00,00,000	Since development works leads to creation of capital assets of State Government, the appropriate HoA having closer reference with the activity will be 4225-04- with minor head e.g. Education, Health, Housing.
10	38 (BP-19)	4225-04-277-001 - Improvement of Buildings of Madrasah	10,00,00,000	Since Madrasahs are non-government educational institutions, expenditure made towards improvement of such institutions should be in the form of grants-in-aid under revenue section and accordingly budget estimates should be made against the HoA 2225-04-188- Assistance to Autonomous Bodies (Bengal Board of Madrasah Education) with detailed head "35-Grants for creation of Capital Assets"
11	38 (BP-19)	4225-04-277-002- Strengthening of Science Laboratories in Madrasah	12,00,00,000	
12	38 (BP-19)	4225-04-277-003- Support for equipment and furniture for Madrasah	12,00,00,000	
13	38 (BP-19)	4225-04-277- 004- Construction of Additional Class Rooms of Madrasahs	10,00,00,000	

Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
14	38 (BP-19)	4225-04-277- 007- Development of Waqf Properties.	20,00,00,000	Waft property belongs to WB Auqf, hence any development thereof should not treated as Capital expenditure, instead budget estimates should be made against the HoA 2225-04-188- Assistance to Autonomous Bodies (Bengal Board of Madrasah Education) with detailed head “35-Grants for creation of Capital Assets”
15	38 (BP-19)	4225-04-277-008- Construction of Administrative Building of the West Bengal Board of Madrasa Education	2,00,00,000	Ditto
16	38 (BP-19)	4225-04-277-014- Development of Aliah University	132,00,00,000	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 2225-04-188- Assistance to Autonomous Bodies.
17	38 (BP-19)	4225-04-277- 020- Setting up of Educational Institutions for Minorities	20,00,00,000	Note 1 below the major head 2202 of LMMHA stipulates that expenditure on special types of education will be recorded against the functional heads. The scheme for setting up of Educational Institutions for Minorities comes under this category and since all minority educational institutions are non-government bodies, provision against the scheme should have been made under Revenue section as Grants-in-aid (as Grants for creation of capital assets.)
18	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.
19	53 (BP-21)	5055-00-797 - Transfer To Reserve Fund/ Deposit Account	83,30,34,000	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 that transfer to reserve fund under the minor Head ‘797’ should appear in revenue section of expenditure only.

Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
20	58 (BP-21)	4575-60-800-001- Infrastructural facilities for Paschimanchal Unnayan Parshad under RIDF- 53	75,00,00,000	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 2575-60-188- Assistance to Autonomous Bodies, instead as Capital expenditure.
21	62 (BP-21)	4575-02-797- Transfer To Reserve Fund/ Deposit Account	30,00,00,000	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 that transfer to reserve fund under the minor Head '797' should appear in revenue section of expenditure only.
22	70 (BP-23)	4202-03-102-002- Development of Universities	2,50,00,000	Development of Universities, being autonomous institutions, shall be given in the form of grants-in-aid. Accordingly, such provision should have been made under Revenue section.
23	72 (BP-24)	4217-01-191-003- State Share of ADB assisted Kolkata Environment Improvement Investment Programme Project - II (KEIIP-II) [EAP-ADB] (EAP) [UM] -53-Major works/Land and Building	100,00,00,000	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 ' 2217-Urban Development ' with Detailed head being ' 35-Grants for creation of Capital Assets '
24	72 (BP-24)	4217-60-191-002- Development of Municipal Area-53 Major works/Land and Building	305,00,00,000	Ditto
25	72 (BP-24)	4217-60-192-001-Water Supply Schemes for Urban Local Bodies-53-	189,62,00,000	Ditto
26	72 (BP-24)	4217-60-192-004-Karma Trtha-53	25,00,00,000	Ditto
27	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

Sl. No.	Demand No. (B.P.No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
28	72 (BP-24)	4217-60-051-022- Development Schemes of KMDA,HIT,HIDCO, NKDA, Kalyani Township	10,00,00,000	Since the scheme relates to KMDA, HIT, HIDCO, NKDA, Kalyani Township, being autonomous urban development authorities, it should be treated as assistance under the HoA 2217-80-191 with detailed head 35- Grants for creation of capital assets.

Further, budget provisions have been made by clubbing two different nature of works - construction and Repair/renovation & maintenance, former being capital and later being revenue in nature in single sub-heads in following instances which frustrate basis of allocation between capital and revenue expenditure as enshrined in Rule 31 of the GAR, 1990 and led to consequent misclassification.

(Table –15)

Sl. No.	Demand No.	Maj. Hd.	Sub-maj. Hd.	Minor Hd.	Sub Hd.	Sub-head description	Detl. Hd.	Budget Provision (Rs)
1	06	4403	00	101	004	Construction, Repair, Maintenance of Vet. Units, Laboratories & IAH & VB	53	12,00,00,000
2	06	4403	00	103	003	Establishment/Repair & Maintenance/Strengthening of Poultry Farms	53	25,00,00,000
3	06	4403	00	105	002	Establishment/Repair & Maintenance/Strengthening of Pig Farms/ Meat Plant (Cap).	60	5,00,00,000
4	06	4403	00	789	009	Construction, Repair, Maintenance of Vet. Units, Laboratories & IAH & VB	53	2,00,00,000
5	06	4403	00	789	010	Establishment/ Repair & Maintenance/ Strengthening of Poultry/Livestock Farms.	60	1,40,00,000
6	06	4403	00	796	007	Establishment/ Repair & Maintenance/ Strengthening of Poultry/ Livestock Farms.	53	4,50,00,000
7	21	4059	01	051	110	Construction, Reconstruction, Renovation with Repair of Office Building & Allied Works	53	2,00,00,000
8	21	4408	02	101	005	Construction, Reconstruction, Renovation with Repair of Food Storage Godown with Allied Works	53	40,00,00,000
9	21	4408	02	789	001	Construction/Re-construction/Repair of Food Storage Godowns and allied works	53	10,00,00,000

Sl. No.	Demand No.	Maj. Hd.	Sub-maj. Hd.	Minor Hd.	Sub Hd.	Sub-head description	Detl. Hd.	Budget Provision (Rs)
10	21	4408	02	796	001	Construction/Re-construction/Repair of G.F.D. Godowns for implementation of Targeted P.D.S.	53	3,00,00,000
11	49	4202	03	101	001	Construction/renovation/major repairs of State Youth Hostel	53	95,00,00,000
12	53	5055	00	800	008	Computerisation & maintenance of computers	60	5,00,00,000
13	65	4225	02	796	006	Construction, Maintenance and Improvement of Ashram Hostels and establishment of Ashram type school	53	4,00,00,000
14	68	4059	60	051	014	Construction & Maintenance of Warehouses of EVM/VVPAT	53	21,00,00,000

4.6.4 Misclassification of State pension scheme under JAI BANGLA

Review of state specific pension schemes under JAI BANGLA viz. (a) Lok Prasar Prakaalpa meant to provide pension as social security by Information & Cultural Affairs Department to elderly folk artistes, (b) Jai Johar-Old Age pension, asocial security scheme to Scheduled Tribes with age of 60 years and above by Tribal Development, (c) Manabik scheme also being a social security scheme meant to provide pensions to persons with disability and (d) Old age and widow pension schemes provided by Women & Child Development Department reveal that such schemes are classified against the sub-major head '02- Social Welfare', below the major head '2235- Social Security and Welfare' in Demand no. 30, 65 & 74 for the F.Y. 2024-25, as tabulated below:

(Table – 16)

Dem and No.	Maj. head	Sub maj. hd	Minor head	Sub-head	Sub-head description	Budget provision (Rs.)
30	2235	02	200	050	Lok Prasar Prakaalpa under Jai Bangla	258,00,00,000
65	2235	02	104	036	Jai Johar-Old Age Pension to Scheduled Tribes under Jai Bangla	363,00,00,000
74	2235	02	101	039	Manabik Scheme under Jai Bangla	450,00,00,000
74	2235	02	103	073	Widow Pension Scheme under Jai Bangla	1400,00,00,000
74	2235	02	104	028	Old Age Pension Scheme under Jai Bangla	2700,00,00,000
74	2235	02	789	059	Manabik Scheme under Jai Bangla	170,00,00,000
74	2235	02	789	073	Widow Pension Scheme under Jai Bangla	530,00,00,000
74	2235	02	789	074	Old Age Pension Scheme under Jai Bangla	800,95,00,000
74	2235	02	796	056	Manabik Scheme under Jai Bangla	40,00,00,000
74	2235	02	796	073	Widow Pension Scheme under Jai Bangla	110,00,00,000
74	2235	02	796	074	Old Age Pension Scheme under Jai Bangla	200,00,00,000
					Total	7021,95,00,000

However, guidelines of the aforesaid pension schemes disclose that assistances are provided as social securities instead of social welfare, budget allocations to the tune of Rs. 7,021.95 crore made in the Demand for Grants against the Sub-major head '02- Social Welfare', below the Major head 2235- Social Security and Welfare shall result in misclassification in the State accounts for the F.Y. 2024-25. Since the pension schemes under 'Jai Bangla' are State schemes, it is suggested that these schemes may be classified under **2235-60-Other Social Security and Welfare Programmes -102-Pension under Social Security Schemes.**

4.6.5 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. 2024-25 reveals that the State Government has made budget allocation to the tune of Rs. 258.08 and Rs. 16.91 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.

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

4.6.6 Misclassifications against the works of “Construction, Maintenance and Repair 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.

Further, Note (4) below the major head 2059-Public Works in LMMHA stipulates that this major head and sub-head '01- Office Buildings' along with the minor head '053-Maintenance and repairs' shall record the expenditure on maintenance and repairs of all Government non-residential buildings.

But review of the Budget Publications for the F.Y. 2024-25 reveals that such guideline has not been adhered to by 12 departments while making budget allocations against construction and maintenance /repair of office buildings as shown below.

(Table - 17)

Dem and No.	Major Hd.	Sub-major Hd.	Min or Hd.	Sub-Hd.	Sub-head description	Budget provision (Rs.)
5	4401	00	800	005	Construction of Office Buildings in the Districts	10,00,00,000
8	4425	00	001	001	Construction of Office Buildings	3,00,00,000

Dem and No.	Major Hd.	Sub-major Hd.	Min or Hd.	Sub-Hd.	Sub-head description	Budget provision (Rs.)
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	5,00,00,000
30	4220	60	101	003	Setting up of a new office building in District.	7,00,00,000
55	4702	00	800	008	Construction of office buildings at the District and Sub-divisional levels under the Development of Agriculture	10,00,00,000
65	4225	02	800	004	Construction of office in different districts (Detailed head 60)	5,00,00,000
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	60,00,00,000
06	2403	00	001	004	Strengthening & infrastructure dev. of HQ & Regional/other offices including procurement & maintenance of IT components (detailed head 50)	3,35,00,000
06	2403	00	001	011	Strengthening of Head Quarter and Regional Offices (detailed head 50)	2,15,00,000
15	2202	02	053	003	Miscellaneous works & services of Administrative Buildings & Offices (detailed head 27)	1,00,000
21	2408	01	001	009	Maintenance of Office Premises under Food & Supplies Department (detailed head 27)	2,06,000
30	2220	60	102	001	Offices at Head Quarters (detailed head 27)	7,00,000
55	2702	80	800	019	Maintenance of Office Building & Inspection Bungalows (detailed head 27)	11,00,00,000
71	3454	02	800	004	Strengthening of District Statistical Offices of Bureau of Applied Economics and Statistics (detailed head 27)	50,00,000
75	2058	00	103	006	Renovation and Modernisation of Paper Store Godown at Stationery Office (detailed head 50)	1,15,50,000
75	2058	00	103	006	Renovation and Modernisation of Paper Store Godown at Stationery Office (detailed head 27)	69,30,000
75	2852	80	800	006	Maintenance of Office Premises of Commerce and Industries Department at 4, Abanindranath Tagore Sarani (Camac Street), Kolkata (detailed head 27)	4,10,00,000
75	2852	80	800	006	Maintenance of Office Premises of Commerce and Industries Department at 4, Abanindranath Tagore Sarani (Camac Street), Kolkata (detailed head 50)	1,40,00,000

Dem and No.	Major Hd.	Sub-major Hd.	Min or Hd.	Sub-Hd.	Sub-head description	Budget provision (Rs.)
75	2852	80	800	037	Maintenance of Office Premises of Commerce & Industries Department at 4, Camac Street, Kolkata-16 (detailed head 27)	20,00,000

Consequent upon the above, expenditures booked on the above account during the F.Y. 2024-25, shall result in functional misclassification between Capital and Revenue section in the Government accounts for the aforesaid period.

4.6.7 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. 2024-25 revealed that the budget provisions have been made by clubbing for both road and bridge works against minor heads '101-Bridges', '337-Road Works' and '800-Other Expenditure' resulting in misclassification in budget provision at minor head level for Rs 1,967.96 crore¹⁰. 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 2,308.73¹¹ crore. An illustration in this regard is presented below:

(Table - 18)

Sl No.	Dem and No.	Major Hd.	Sub-major Hd.	Minor Hd.	Sub-Hd.	Sub-head description	Dtl Hd.	Budget provision (Rs.)
1	04	2435	01	101	005	Scheme for Development of Farm to Market link Roads	50	5,00,00,000
2	04	2435	01	789	001	Scheme for Development of Farm to Market Link Roads	27	2,00,00,000
3	04	2435	01	789	001	Scheme for Development of Farm to Market Link Roads	50	1,00,00,000
4	04	2435	01	796	002	Scheme for Development of Farm to Market Link Roads	50	1,00,00,000

¹⁰Sl. No. 6, 8, 10 to 23 and 32 to 35 of the Table

¹¹ Sl. No. 1 to 7, and 24 to 35 of the Table

Sl No.	Dem and no	Major Hd.	Sub-major Hd.	Minor Hd.	Sub-Hd.	Sub-head description	Dtl Hd.	Budget provision (Rs.)
5	04	4435	01	101	012	Construction of Market Link Road and Other Marketing Infrastructure	53	1,00,00,00,000
6	07	4225	01	796	001	Road, Bridges and Culverts	53	10,00,00,000
7	22	4401	00	104	018	Project for Development of Plantation Roads	53	5,00,00,000
8	25	3054	03	337	008	Improvement of State Roads & Bridges	35	1,50,000
9	25	5054	03	337	011	Improvement of State Roads & Bridges	53	8,75,00,00,000
10	25	5054	03	337	011	Improvement of State Roads & Bridges	60	45,00,000
11	25	5054	03	337	012	Development of State Roads & Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF) WBETF	53	51,00,00,000
12	25	5054	03	337	013	Development of State Roads and Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF) WBETF	53	30,00,00,000
13	25	5054	03	337	014	Electrical works on Roads & Bridges (Electrical)	53	1,52,00,000
14	25	5054	03	337	016	Programme for Roads and Bridges under Central Road Fund (Central Share) CRF	53	2,60,00,00,000
15	25	5054	03	789	003	Improvement of State Roads & Bridges	53	2,65,00,00,000
16	25	5054	03	789	004	Development of State Roads and Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF) WBETF	53	64,00,00,000
17	25	5054	03	789	005	Development of State Roads & Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF) WBETF	53	50,00,00,000
18	25	5054	03	796	003	Improvement of State Roads & Bridges	53	85,00,00,000
19	25	5054	03	796	004	Development of State Roads and Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF) WBETF	53	6,00,00,000
20	25	5054	03	796	005	Development of State Roads & Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF) WBETF	53	49,00,00,000
21	25	5054	05	337	001	Procurement of Land for Construction of Roads, Bridges/Extension of Roads	53	30,00,00,000

Sl No.	Dem and no	Major Hd.	Sub-major Hd.	Minor Hd.	Sub-Hd.	Sub-head description	Dtl Hd.	Budget provision (Rs.)
22	25	5054	80	800	009	Programme for Roads and Bridges under Central Road Fund (Central Share) CRF	53	40,00,00,000
23	32	4711	03	103	282	Replacement of timber bridges on Drainage Channel by R.C.C. Bridges in Howrah, Hooghly and Midnapore	53	30,00,00,000
24	32	4711	03	103	310	Construction of RCC Bridges at North & South 24-Parganas Districts under Eastern Circle	53	20,00,00,000
25	32	4711	03	103	311	Construction of RCC Bridges at North & South 24-Parganas Districts under Greater Calcutta Drainage Circle	53	25,00,00,000
26	32	4711	03	103	312	Reconstruction of RCC Steel Bridges in Kolkata, North & South 24-Parganas Districts under Metropolitan Drainage Circle	53	13,00,00,000
27	40	2515	00	193	001	Assistance to GTA/Other Notified Authorities for Repair/Maintenance of Roads etc.	31	3,20,00,000
28	40	2515	00	196	009	Assistance to Zila Parishads for Repair/Maintenance of Roads etc.	31	555,56,00,000
29	40	4515	00	103	005	Construction & Upgradation of Rural Roads under Pathashree-Rastashree Scheme	53	400,00,00,000
30	40	4515	00	789	004	Construction & Upgradation of Rural Roads under Pathashree-Rastashree Scheme	53	500,00,00,000
31	40	4515	00	796	004	Construction & Upgradation of Rural Roads under Pathashree-Rastashree Scheme	53	500,00,00,000
32	62	2575	02	101	018	Maintenance of Roads, Bridges and Buildings	27	97,00,000
33	65	4225	02	796	058	Roads, Bridges and Culverts	53	70,00,00,000
34	68	4575	60	800	009	Road Sector Construction/ Strengthening of road bridge, culvertjetty (Central Share) BADP	53	50,00,00,000
35	68	4575	60	800	034	Road Sector Construction / Strengthening of Road, Bridge, Culvert, Jetty (State Share) BADP	53	30,00,02,000

4.6.8 Misclassifications at Detailed /object head level

According 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 unit 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 Ministry of Finance, government of India under Rule 8 of the Delegation of Financial Power Rules, 1978.

Scrutiny of Budget publications of 2024-25 revealed following misclassifications at detailed/object head level which can be rectified in the ensuing Supplementary budget.

(Table - 19)

Sl. No.	Demand No.(B.P. No.)	Major-Minor-Sub-accounts	sub-major-Head of	Detailed & Sub-detailed head	Budget Provision (Rs)	Observations
1	BP-4	0041- 00- 102- Receipts under the State Motor Vehicles Taxation- 005- Additional Levy under State Motor Vehicles Taxation Act. Acts		09- Royalties	5,55,000	The object of revenue which is 'Royalty' does not have closer reference with the activity of the state Government which is 'Levy under State Motor Vehicles Taxation Act.' The proper object head on this account should have been ' 03-Taxes '.
2	5 (BP-11)	2401-00-104-004- Paramparagat Krishi Vikas Yojana under Rashtriya Krishi Vikas Yojana (9145)(Central Share) (RKVY)		50-Other charges	9,35,00,000	As per guidelines of Paramparagat Krishi Vikas Yojana, a Centrally Sponsored Scheme, benefits of the scheme is to be extended by means of direct benefit transfer to farmers' bank account, hence appropriate detailed head should have been '31Grants-in-aid- 02- Other Grants'.
3	5 (BP-11)	2401-00-104-005- Paramparagat Krishi Vikas Yojana under Rashtriya Krishi Vikas Yojana (9145) (State Share) (RKVY)		50-Other charges	5,00,00,000	
4	5 (BP-11)	2401-00-789-124- Paramparagat Krishi Vikas Yojana under Rashtriya Krishi Vikas Yojana (9145)(Central Share) (RKVY)		50-Other charges	5,60,00,000	
5	5 (BP-11)	2401-00-789-125- Paramparagat Krishi Vikas Yojana under Rashtriya Krishi Vikas Yojana (9145) (State Share) (RKVY)		50-Other charges	3,00,00,000	

Sl. No.	Demand No.(B.P. No.)	Major-Minor-Sub-accounts	sub-major-Head of	Detailed & Sub-detailed head	Budget Provision (Rs)	Observations
6	5 (BP-11)	2401-00-796-105-Paramparagat Vikas Yojana under Rashtriya Krishi Vikas Yojana (9145)(Central Share) (RKVY)	Krishi	50-Other charges	1,74,00,000	
7	5 (BP-11)	2401-00-796-106-Paramparagat Vikas Yojana under Rashtriya Krishi Vikas Yojana (9145) (State Share) (RKVY)	Krishi	50-Other charges	1,00,00,000	
8	7 (BP-12)	4225-01-277-001-Construction of Hostels for Schools		27-Minor Works	36,00,000	Detailed head 27-Minor Works is not appropriate for recording construction works, instead 53- Major Works / Land and Buildings should be considered.
9	8 (BP-22)	4425-00-106-024-Consumers Co-operatives - Development of Urban Consumers Co-operatives		54- Investment	35,00,000	
10	8 (BP-22)	4425-00-106-028-Establishment of Storage Godowns		54- Investment	2,70,00,000	
11	8 (BP-22)	4425-00-108-001- Other Co-operatives - Development of Unemployed Engineers Co-operatives		54- Investment	2,00,000	As per Rule 8 of the Delegation of Financial Rules, 1978 (DFR), the detailed head '54-Investment' shall include investments made by the
12	8 (BP-22)	4425-00-108-002-Development of Women's /Mahila Co-operatives		54- Investment	35,00,000	Government on purchase of shares and equity, investment in securities in fixed and term deposits and other investment.
13	8 (BP-22)	4425-00-789-004-Consumers Co-operatives -Development of Urban Consumers Co-operatives		54- Investment	15,00,000	But the schemes provided in the Budget are not for
14	8 (BP-22)	4425-00-789-006-Development of Women's /Mahila Co-operatives		54- Investment	12,00,000	purchase of equity share and other deposits by the Government, as such usage
15	8 (BP-22)	4425-00-796-012-Development of Women's /Mahila Co-operatives		54- Investment	3,00,000	of the detailed head 54 is not in accordance with the Rule 8 of the DFR
16	11 (BP-13)	4851-00-102-002- West Bengal Small Industries Corporation Ltd.		54- Investment	25,00,00,000	

Sl. No.	Demand No.(B.P. No.)	Major-Minor-Sub-accounts	sub-major-Head of	Detailed & Sub-detailed head	Budget Provision (Rs)	Observations
17	11 (BP-13)	4851-00-102-023-Infrastructure Development and Cluster Development out of WBCETF WBETF		54- Investment	10,00,00,000	
18	11 (BP-13)	4851-00-109-061- Tant Hat		54- Investment	5,50,00,000	
19	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
20	18 (BP-14)	2071-01-800-001- Fund Required for Meeting Other Expenditure		17-Transportation Cost On Retirement 04- Pension/Gratuity 12- Medical Reimbursements under WBHS 2008	0 103,00,00,000 33,99,000	The detailed head does not exist in BP 10 As per note 6, below 2071 of LMHHA the minor head 800 will include cost of remittance by money order, of pensions debitable to this major head. Hence, the detailed head '04' & '12', below 2071-01-800 are not appropriate.
21	18 (BP-14)	2071-01-800-002- Reimbursement of Medical Expenses to Pensioners		07- Medical Reimbursements 12- Medical Reimbursements under WBHS 2008	7,00,00,000 86,00,00,000	As per note 6, below 2071 of LMHHA the minor head 800 will include cost of remittance by money order, of pensions debitable to this major head. Hence, the detailed head '07' & '12', below 2071-01-800 are not appropriate.
22	18 (BP-14)	2071-01-800-004- Payment to the Health Care Organisations for cashless medical facility		12- Medical Reimbursements under WBHS 2008	157,20,00,000	Further comment in this regard is made in serial no. 19 & 20 of Annexure 3
23	18 (BP-14)	4885-01-190-001- West Bengal Financial Corporation Ltd		54- Investment	32,00,00,000	As the sub-head descriptions do not clearly mention investment in equity shares of PSUs/ Rural Banks, application of the detailed head 54- Investment is doubtful.
24	18 (BP-14)	4885-01-190-003- West Bengal Infrastructure Development Finance Corpn. Ltd.		54- Investment	1,00,00,000	
25	18 (BP-14)	4885-01-190-004- West Bengal Beverage Corporation		54- Investment	1,00,00,000	Sub-head descriptions do not clearly mention investment in equity shares of PSUs/ Rural Banks, application of the detailed head 54- Investment is doubtful.
26	18 (BP-14)	5465-01-190-001- Rural Banks in West Bengal		54- Investment	75,00,00,000	

Sl. No.	Demand No.(B.P. No.)	Major-Minor-Sub-accounts	sub-major-Head of	Detailed & Sub-detailed head	Budget Provision (Rs)	Observations
27	22 (BP-15)	2401-00-119-008-Assistance for Promotion of Horticultural Projects [FP]		50-Other Charges	35,00,00,000	Since the objective of the schemes are to provide assistance, the detailed head should have been '31-02'.
28	22 (BP-15)	2401-00-789-007-Assistance for Horticultural Project		50-Other Charges	15,00,00,000	
29	22 (BP-15)	2401-00-796-005-Assistance for Horticulture		50-Other Charges	6,00,00,000	
30	25 (BP-17)	2059-01-053-030-Payment of electricity charges associated with maintenance of Buildings by PWD (Civil)		50-Other charges	3,39,90,000	The subhead '030' meant to record expenditure towards electricity charges of buildings is not appropriate, instead the HoA should have been 2059-Public Works-80-General-001-Direction and Administration-002-Direction-Public Works Directorate-13-Office Expenses-01-Electricity . This may result in misclassification in the accounts.
31	25 (BP-17)	2059-01-053-031-Payment of electricity charges associated with maintenance of Buildings by PWD (Electrical)		50-Other charges	6,10,00,000	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 13- Office Expenses-01-Electricity , below the HoA 2059-Public Works-80-General-001-Direction and Administration should have been adopted. This may result in misclassification in the accounts.

Sl. No.	Demand No.(B.P. No.)	Major-Minor-Sub-accounts	sub-major-Head of	Detailed & Sub-detailed head	Budget Provision (Rs)	Observations
32	25 (BP-17)	5054-80-190-001- West Bengal Highway Development Corporation Ltd.		54- Investment	3,00,00,000	As the sub-head description does not clearly mention investment in equity shares of PSU, application of the detailed head 54- Investment is doubtful.
33	35 (BP-19)	2235-60-200-036- Scheme for Financial Assistance to the Workers in Locked out Industrial Units (F A W L O I)		13- Office Expenses 03-Maintenance / P.O.L. for Office Vehicles 04-Other Office Expenses	21,02,000 14,09,000	Since the scheme is to provide financial assistance to workers, detailed heads 13-03 & 04 have no relevance with the activity.
34	38 (BP-19)	2225-04-277-015- Aliah University-		27-Minor Works/ Maintenance 77- Computerisation	80,89,000 16,22,000	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 heads 27 & 77 are not appropriate.
35	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.
36	43 (BP-20)	4801-02-190-001- West Bengal Power Development Corporation		54- Investment	1,50,00,00,000	As the sub-head descriptions either do not clearly mention investment in equity shares of PSU, application of the detailed head 54- Investment is doubtful.

Sl. No.	Demand No.(B.P. No.)	Major-Minor-Sub-accounts	sub-major-Head of	Detailed & Sub-detailed head	Budget Provision (Rs)	Observations
37	43 (BP-20)	4810-00-190-004-125 MW Solar Power Project at Goaltore, Paschim Medinipur [EAP - KFW] EAP		54- Investment	3,50,00,00,000	Since the schemes are not for purchase of equity share and other deposits by the Government, usage of the detailed head 54 is not in order as per Rule 8 of the DFR.
38	45 (BP-20)	2215-01-192-001-O & M of Municipal Water Supply [PH]		19- Maintenance	29,85,02,000	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.
39	65 (BP-12)	4225-02-190-009-Construction of Pandit Raghunath Murmu Residential School Buildings and Hostels		53- Major Works / Land and Buildings	10,00,000	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.
40	73 (BP-24)	2070-00-106-003-Purchase of vehicle/Ambulance for different units of CD, HG & NVF		75- Purchase	4,00,00,000	Purchase of vehicle/ ambulance should be booked against the detailed head 51-Motor Vehicles

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.

4.6.9 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 -3**.

4.7 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 2024-25, 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 –20)

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 - 31-02	300,00,00,000	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.- 31-02	300,00,00,000	
3	22	8	2425-00-107	053-Development of Long Term Cooperative Credit Structure other than Risk Fund- 31-02-Other grants	2,22,85,000	Objective for providing long term credit for augmentation of credit structure of cooperatives is a direct contribution by Government to
4	22	8	2425-00-107	021- Supply of Long Term Credit- 31-02-Other grants	14,00,00,000	

Sl. No.	B.P. No.	Grant No.	Classification of heads of Accounts	Sub-head and detailed head Description	Budget provision (Rs)	Observation
5	22	8	2425-00-789	019- Development of Long Term Cooperative Credit Structure other than Risk Fund- 31-02-Other grants	1,24,000	reduce their operation cost. Thus, qualifies as subsidy.
6	22	8	2425-00-789	014- Supply of Long Term Credit- 31-02-Other grants	4,80,00,000	
7	22	8	2425-00-796	012- Supply of Long Term Credit- 31-02-Other grants	1,20,00,000	
8	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 is in nature of subsidies.
9	22	8	2425-00-789	008- Special Bad Debt Reserve (Risk Fund) of Central Co-operative Bank- 31-02-Other grants	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
10	22	8	2425-00-789	010- Special Bad Debt Reserve (Risk Fund) of PACS- 31-02-Other grants	14,40,00,000	
11	22	8	2425-00-796	003- Special Bad Debt Reserve(Risk Fund) of Central Co-operative Banks- 31-02	1,80,00,000	
12	22	8	2425-00-796	006- Special Bad Debt Reserve (Risk Fund) of Primary Agricultural Credit Societies- 31-02	3,60,00,000	
13	15	20	2405-00-101	003- Distribution of Minikits, Water Conditioner etc. and development of Social Fisheries- 31-02	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- 31-02	55,00,00,000	Therefore, such distribution qualifies as Subsidy.

Sl. No.	B.P. No.	Grant No.	Classification of heads of Accounts	Sub-head and detailed head Description	Budget provision (Rs)	Observation
15	15	20	2405-00-101	007- State contribution as grants to SFDC / WBFC for Piscicultural Operation- 36- Grants-in-aid-Salariess	32,06,07,000	Grants- in-Aid Salaries for pisciculture operation is a direct contribution by Government to reduce their operation cost. Thus, qualifies as subsidy.
16	15	20	2405-00-101	012- State grants to SFDC/ WBFC for Pisciculture Operation- 31-02	8,00,00,000	
17	13	11	2851-00-102	013-Incentive for encouraging the setting up of new enterprises & expansion of existing enterprises - 31-02	47,70,20,000	Incentive to enterprises is a payment or concession to stimulate greater output or investment. So, such incentives are in nature of Subsidy.
18	13	11	2851-00-789	016-Incentive for encouraging the setting up of new enterprises & expansion of existing enterprises - 31-02	29,00,00,000	
19	13	11	2851-00-796	010- Incentive for encouraging the setting up of new enterprises & expansion of existing enterprises - 31-02	19,00,00,000	
20	13	11	2851-00-105	006- Marketing assistance programme for K&VI - 31-02	26,00,00,000	
21	13	11	2851-00-789	009- Marketing assistance programme for K&VI - 31-02	8,00,00,000	Marketing assistance to K&VI is a direct contribution by Government to reduce their marketing cost. Thus, qualifies as subsidy
22	13	11	2851-00-796	006- Marketing assistance programme for K&VI - 31-02	6,00,00,000	

4.8 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 revealed that necessary budget provisions for the F.Y. 2024-25 have not been made in the Demands for Grants in respect of the advances drawn from the Contingency Fund during the F.Y. 2023-2024 and 2022-2023 but lying un-recouped at the end of the year –details on this account are furnished below:

(Table - 21)

Sl. No.	Grnt. No.	HOA	Try / Month	Sanction . No. &Date	TV No. &Date	Amount Drawn (Rs.)	Amount remain un-recouped (Rs.)
1	68	2235-60-200-076-31-02	Kol PAO-II, 02/24	109-H(Law)/HHA-34011 (99)/29/2023 dated 31.01.2024	0002 of 02/2024	6,13,363	6,13,363
2	32	2711-01-001-003-14-00	Chandernagore 06/2023	49-IFS (W) dated 04.05.2023	0003 of 06/2023	2,15,341	2,15,341
3	32	2711-01-001-003-14-00	Chandernagore 09/2023	50-IFS (W) dated 04.05.2023	0002 of 09/2023	14,38,287	14,38,287
4	32	2711-01-001-003-14-00	Chandernagore 10/2023	392-IFS (W) dated 12.10.2023	0007 of 10/2023	8,06,852	8,06,852
5	32	2711-01-001-003-14-00	Chandernagore 01/2024	556-IFS (W) dated 11.01.2024	0001 of 01/2024	50,869	50,869
6	32	2711-01-001-003-14-00	Chandernagore 01/2024	564-IFS (W) dated 17.01.2024	0009 of 01/2024	81,374	81,374
7	25	4059-01-051-012-53-00	Kol PAO-II 02/2024	330-(Sanction)-PWD-25013/(12)/16/2023-WORKS WING-Dept. of PWD Dated 25.01.2024	0001 of 02/2024	6,51,06,620	6,51,06,620
8	25	4059-01-051-012-53-00	Kol PAO-II 02/2024	398-(Sanction)-PWD-15012/8/2024-WORKS WING-Dept. of PWD Dated 23.02.2024	0003 of 02/2024	5,96,45,690	5,96,45,690
9	73	4059-60-051-002-53-00	Murshidabad-I 03/2024	616-DMCD-11014 (16)/1/ 2024 dated 18.03.2024	0001 of 03/2024	66,23,921	66,23,921
10	69	4235-01-201-005-53-00	Hooghly-I 08/2023	257-Budget (General)/LR-13012/64/2023 dated 06.07.2023	0001 of 08/2023	78,19,240	78,19,240
11	69	4235-01-201-005-53-00	Hooghly-I 08/2023	281-Budget (General)/LR-13012/63/2023 dated 25.07.2023	0002 of 08/2023	78,19,240	78,19,240

Sl. No.	Grnt. No.	HOA	Try / Month	Sanction . No. &Date	TV No. &Date	Amount Drawn (Rs.)	Amount remain un-recouped (Rs.)
12	69	4235-01-201-005-53-00	Hooghly-I 02/2024	41-Budget (General)/LR-13012/3/2024 dated 25.01.2024	0002 of 02/2024	48,08,320	48,08,320
13	6	4404-00-789-001-53-00	Midnapore – I 03/2024	998-BGT/F.sanc dated 28.03.2024	0001 of 03/2024	29,62,698	29,62,698
14	6	4404-00-789-001-53-00	Midnapore – I 03/2024	908-BGT/F.sanc dated 18.03.2024	0002 of 03/2024	51.80,257	51.80,257
15	21	4408-02-800-001-53-00	Howrah-II 03/2024	258(Sanction)-FS/P/Sectt./GE&E M/8R-3/93(Pt-I) dated 02/06/2023	0003 of 03/2024	46,50,207	46,50,207
16	32	4700-02-800-001-53-00	Midnapore – I 03/2024	790-IFS (W) dated 28.03.2024	0003 of 03/2024	1,79,252	1,79,252
17	32	4701-04-101-086-53-00	Bishnupur 03/2023	470- IFS (W) dated 02.03.2023	0001 of 3/2023	3,09,283	3,09,283
18	32	4701-04-101-096-53-00	Purulia 03/2023	123-IA/IW-13012(11)/01/2023 dated 22.03.2023	0002 of 03/2023	11,23,579	11,23,579
19	32	4711-03-103-107-53-00	Baruipur 03/2023	583-IFS 9W) dated 31.03.2023	0001 of 03/2023	17,017	17,017
20	25	5054-03-337-011-53-00	Burdwan-I 7/2022	218-Sanc-pwd-15020- Sanction/14-JUL-22	0001 of 7/2022	1,12,45,433	1,12,45,433
21	25	5054-03-337-011-53-00	Bishnupur 8/2022	106-(SAN)-PWD-44013/- Sanction/16-AUG-22	0001 of 8/2022	2,29,99,794	2,29,99,794
22	25	5054-03-337-011-53-00	Burdwan-I 7/2023	75(Sanction)-PWD-15020/23/2022- WORKS WING- Dept. of PWD	0001 of 7/2023	6,45,886	6,45,886
23	25	5054-03-337-011-53-00	Tamluk 5/2022	32(Sanction)-PWD-25020(15)/2/2022- WORKS WING- Dept. of PWD Dated : 12/05/2022	0002 of 5/2022	1,06,21,650	5,76,650
24	25	5054-03-800-001-53-00	Burdwan-I 3/2022	56/San/PR/PLA/2L-121- Sanction/06-DEC-21	0001 of 3/2022	2,24,730	224,730

Sl. No.	Grnt. No.	HOA	Try / Month	Sanction . No. &Date	TV No. &Date	Amount Drawn (Rs.)	Amount remain un-recouped (Rs.)
25	25	5054-03-800-001-53-00	Birbhum-II 06/2023	11- (Sanction)/PR/P/LA /2L-135/2022 dated 09.06.2023	0001 of 06/2023	13,31,584	13,31,584
26	25	5054-03-800-001-53-00	Tamluk 06/2023	12- (Sanction)/PR/P/LA /2L-50/2023 dated 09.06.2023	0001 of 06/2023	72,73,198	72,73,198
27	25	5054-03-800-001-53-00	Asansol-II 06/2023	138-(Sanction)- PWD- 15020/17/2022 dated 12.06.2023	0001 of 06/2023	36,60,588	36,60,588
28	25	5054-03-800-001-53-00	Kol PAO- II 03/2024	14(Sanction)/PR/P/LA/2L-64/2023 dated 05.03.2024	0001 of 03/2024	2,27,75,405	2,27,75,405
29	25	5054-04-337-002-53-00	Alipore- II 03/2024	221 (Sanction)- PWD- 15012/15/2022 dated 04.03.2024	0001 of 03/2024	16,00,00,000	16,00,00,000
30	25	5054-04-337-002-53-00	Birbhum – II 03/2024	231 (Sanction)- PWD-15020/3/2022 dated 14.03.2024	0001 of 03/2024	12,96,02,537	12,96,02,537
						Total	52,97,87,215

Necessary budget provision may be made in Supplementary demands for grants of 2024-25 for recouperment of the Contingency Fund.

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 2024-25, it was observed that Budget Provisions amounting to **Rs 3,272.32 crore** in 262 sub-heads (as per Annexure-4) and **Rs 3,240.25 crore** in 197 sub-heads (as per Annexure –6) were provided under the Minor Head ‘800 - Other

Expenditure’ and ‘800 - Other Receipts’ which are 1.07 per cent of the total Revenue and Capital expenditure and 1.37 per cent of the total Revenue receipt respectively.

(Table - 22)

(Rs in Crore)

Budget Estimates under Minor Head 800 – Other Expenditure/ Other Receipts (Revenue and Capital)	2023-24		2024-25	
	Other Expenditure	Other Receipts	Other Expenditure	Other Receipts
	3,825.36	5,269.04	3,272.32	3,240.25

However, it is observed that non-tax revenue under minor head ‘800 - Other Receipts’¹² constituted 58.58 percent of total non-tax revenue in 2024-25¹³ compared to 74 percent in F.Y. 2023-24.

In this connection, two lists-one for ‘800-Other Expenditure’ and another for ‘800-Other Receipts’ as examples are highlighted in **Annexure-4** and **Annexure-6** respectively for guidance. It is seen from the table above that budget provisions in ‘Other Expenditure’ heads have been reduced significantly in 2024-25 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 - 5** and **Annexure – 7** respectively.

4.10 Opaqueness in Sub-head description

The Rural Infrastructure Development Fund (RIDF) is maintained by the National Bank for Agriculture and Rural Development (NABARD) for financing ongoing rural infrastructure projects by providing loans to State Governments and State-owned corporations. At present, there are 39 eligible activities¹⁴ under RIDF as approved by Government of India.

On examination of budget publications for the F.Y. 2024-25 it is observed that several activities/ schemes have been described as implementation of infrastructural facilities under RIDF without specifying the actual activities to be undertaken. A list of such unclear schemes is furnished below:

¹²Rs 3700.80 crore

¹³Rs 6,317.47 crore

¹⁴ Such as Minor/ Micro & Medium irrigation, drinking water, Rural Marketing Infrastructure, Watershed Development, Cold storage, Plantation and Horticulture, fishing harbour, riverine fisheries, animal husbandries, mini hydel projects, 5/10, MW Solar photo Power Plants, Separate Feeder Lines, Rural Industrial Estates, Infrastructure for Rural Education Institutions, Rural Roads & Bridges etc.

(Table - 23)

Dem and no	Maj Hd	Sub Maj Hd	Min Hd	Sub Hd	Sub-head description	Budget provision (Rs.)
74	4235	02	102	012	Implementation of RIDF Projects	25,00,00,000
74	4235	02	789	007	Implementation of RIDF Projects	12,00,00,000
74	4235	02	796	007	Implementation of RIDF Projects	4,00,00,000
68	4575	60	001	003	Implementation of RIDF Projects	7,20,00,000
68	4575	60	789	008	Implementation of RIDF Projects	2,20,00,000
68	4575	60	796	026	Implementation of RIDF Projects	60,00,000
62	4575	60	789	004	Implementation of Schemes under RIDF	21,00,00,000
62	4575	60	796	022	Implementation of Schemes under RIDF	6,00,00,000
62	4575	60	800	026	Implementation of Schemes under RIDF	48,00,00,000
58	4575	60	800	001	Infrastructural facilities for Paschimanchal Unnayan Parshad under RIDF	75,00,00,000
55	4702	00	789	023	Implementation of RIDF Projects	31,68,00,000
55	4702	00	796	036	Implementation of RIDF Projects	7,92,00,000
55	4702	00	800	028	Implementation of RIDF Projects	92,40,00,000
51	4202	01	800	001	Infrastructure Facilities for Technical Education Programme under RIDF	5,00,00,000
50	4575	02	789	001	Infrastructure facilities for development of Sundarban areas under RIDF	19,00,00,000
50	4575	02	796	001	Infrastructure facilities for development of Sundarban areas under RIDF	19,00,00,000
43	4801	05	001	001	Implementation of Schemes under RIDF	67,00,00,000
43	4801	05	789	001	Implementation of Schemes under RIDF	31,50,00,000
43	4801	05	796	001	Implementation of Schemes under RIDF	6,50,00,000
40	4515	00	103	003	Implementation of RIDF Projects	1,95,00,00,000
40	4515	00	789	003	Implementation of RIDF Projects	1,79,00,00,000
40	4515	00	796	003	Implementation of RIDF Projects	1,26,00,00,000
38	4235	02	800	002	Provision for Rural Infrastructure Development in the Minorities Area RIDF	29,00,00,000
32	4700	80	789	001	Schemes under Rural Infrastructure Development Fund RIDF	18,80,00,000
32	4700	80	796	001	Schemes under Rural Infrastructure Development Fund RIDF	30,00,00,000
32	4700	80	800	002	Schemes under Rural Infrastructure Development Fund RIDF	11,20,00,000
32	4711	01	103	475	Schemes sanctioned under NABARD RIDF	1,00,00,00,000
25	5054	04	337	007	Scheme under RIDF	1,37,50,00,000
25	5054	04	789	010	Scheme under RIDF	96,25,00,000
25	5054	04	796	003	Scheme under RIDF (Roads)	24,78,00,000
25	5054	04	796	010	Scheme under RIDF	41,25,00,000
24	4210	80	001	001	Implementation of Schemes under RIDF	75,00,00,000
24	4210	80	789	003	Implementation of Schemes under RIDF	30,00,00,000

Dem and no	Maj Hd	Sub Maj Hd	Min Hd	Sub Hd	Sub-head description	Budget provision (Rs.)
24	4210	80	796	002	Implementation of Schemes under RIDF	13,00,00,000
22	4860	60	102	001	Infrastructure facilities for Food Processing Industries Development Programme RIDF	21,60,00,000
22	4860	60	789	001	Infrastructure facilities for Food Processing Industries Development Programme (RIDF)	6,90,00,000
22	4860	60	796	001	Infrastructure facilities for Food Processing Industries Development Programme (RIDF)	1,50,00,000
11	4851	00	102	026	Implementation of the schemes under RIDF.	25,00,00,000
11	4851	00	789	025	Implementation of the schemes under RIDF	20,00,00,000
11	4851	00	796	029	Implementation of the schemes under RIDF	8,00,00,000
08	4425	00	001	004	Implementation of Schemes under RIDF	7,00,00,000
08	4425	00	789	007	Implementation of Schemes under RIDF	2,40,00,000
08	4425	00	796	013	Implementation of Schemes under RIDF	60,00,000
07	4225	01	102	001	Implementation of RIDF Project	35,00,00,000
06	4403	00	789	011	Rural Infrastructure Development Fund (RIDF)	6,00,00,000
06	4403	00	796	008	Rural Infrastructure Development Fund (RIDF)	5,00,00,000
06	4404	00	102	005	Infrastructure facilities for Dairy Development Programme under RIDF	7,00,00,000
06	4404	00	789	005	Infrastructure facilities for Dairy Development Programme under RIDF	3,00,00,000
06	4404	00	796	002	Infrastructure facilities for Dairy Development Programme under R.I.D.F.	2,00,00,000
05	4401	00	789	001	Infrastructural facilities on Agricultural Programmes under R.I.D.F.	8,00,00,000
05	4401	00	796	001	Infrastructural facilities on Agricultural Programmes under R.I.D.F.	8,00,00,000
05	4401	00	800	007	Infrastructural facilities on Agricultural Programmes under R.I.D.F.	16,00,00,000

Similarly, in case of Rashtriya Krishi Vikash Yojana (RKVY)- Cafeteria, restructured from erstwhile RKVY scheme from 2022-23, involves various activities of agriculture & allied sector such as crop development, horticulture, agricultural mechanization, marketing, pre & post-harvest management, integrated pest management, organic farming, research, extension etc.

RKVY-Cafeteria is created by merging some existing schemes viz Soil Health & Fertility, Rainfed Area Development, Paramparagat Krishi Vikas Yojana (PKVY) meant for promotion of organic farming, Per Drop More Crop for micro irrigation scheme, Agriculture Mechanization (including Promotion of Agricultural Mechanization and Management of Crop Residue (CRM), Village Haats & GRAAMS and Crop Diversification Programme.

But budget publications for the 2024-25 disclosed that several activities/ schemes have been described as Rashtriya Krishi Vikash Yojana (Central share) and (State Share) without

specifying the actual activities to be undertaken. An illustrative list of such obscure schemes is furnished below:

(Table - 24)

Dem and no	Maj Hd	Sub Maj Hd	Min Hd	Sub-Hd	Sub-head description	Budget provision (Rs.)
04	2401	00	789	1-41	Rastriya Krishi Vikash Yojana (RKVY) (Central Share)	1,21,50,000
04	2401	00	800	053	Rastriya Krishi Vikash Yojana (RKVY) (Central Share)	3,01,50,000
04	2401	00	800	054	Rastriya Krishi Vikash Yojana (RKVY) (State Share)	2,34,50,000
04	4401	00	104	021	Rastriya Krishi Vikash Yojana (RKVY) (Central Share)	21,10,50,000
04	4401	00	104	022	Rastriya Krishi Vikash Yojana (RKVY) (State Share)	16,41,50,000
04	4401	00	789	015	Rastriya Krishi Vikash Yojana (RKVY) (Central Share)	8,50,50,000
04	4401	00	789	016	Rastriya Krishi Vikash Yojana (RKVY) (State Share)	6,61,50,000
04	4401	00	796	015	Rastriya Krishi Vikash Yojana (RKVY) (Central Share)	1,89,00,000
04	4401	00	796	016	Rastriya Krishi Vikash Yojana (RKVY) (State Share)	1,47,00,000
05	2401	00	104	004	Paramparagat Krishi Vikas Yojana under Rashtriya Krishi Vikas Yojana (9145) (Central Share)	9,35,00,000
05	2401	00	104	005	Paramparagat Krishi Vikas Yojana under Rashtriya Krishi Vikas Yojana (9145) (State Share)	5,00,00,000
05	2401	00	109	031	Rastriya Krishi Vikash Yojana (RKVY) (Central Share)	10,82,00,000
05	2401	00	109	031	Rastriya Krishi Vikash Yojana (RKVY) (Central Share) RKVY	1,17,69,00,000
05	2401	00	109	032	Rastriya Krishi Vikash Yojana (RKVY) (State Share) RKVY	7,14,00,000
05	2401	00	109	032	Rastriya Krishi Vikash Yojana (RKVY) (State Share) RKVY	67,86,00,000
05	2401	00	789	067	Rastriya Krishi Vikash Yojana (RKVY) (Central Share) RKVY	12,62,00,000
05	2401	00	789	074	Rastriya Krishi Vikash Yojana (RKVY) (State Share) RKVY	8,33,00,000
05	2401	00	789	124	Paramparagat Krishi Vikas Yojana under Rashtriya Krishi Vikas Yojana (9145)(Central Share) RKVY	5,60,00,000

Dem and no	Maj Hd	Sub Maj Hd	Min Hd	Sub-Hd	Sub-head description	Budget provision (Rs.)
05	2401	00	789	125	Paramparagat Krishi Vikas Yojana under Rashtriya Krishi Vikas Yojana (9145) (State Share) RKVY	3,00,00,000
05	2401	00	789	130	Per Drop More Crop under RKVY (Central Share) RKVY	12,00,00,000
05	2401	00	789	131	Per Drop More Crop under RKVY (State Share) RKVY	7,92,00,000
05	2401	00	796	051	Rastriya Krishi Vikash Yojana (RKVY) (Central Share) RKVY	12,62,00,000
05	2401	00	796	052	Rastriya Krishi Vikash Yojana (RKVY) (State Share) RKVY	8,33,00,000
05	2401	00	796	105	Paramparagat Krishi Vikas Yojana under Rashtriya Krishi Vikas Yojana (9145) (Central Share) RKVY	1,74,00,000
05	2401	00	796	106	Paramparagat Krishi Vikas Yojana under Rashtriya Krishi Vikas Yojana (9145) (State Share) RKVY	1,00,00,000
05	4401	00	104	004	Rastriya Krishi Vikash Yojana (RKVY) (Central Share)	54,12,00,000
05	4401	00	104	014	Rastriya Krishi Vikash Yojana (RKVY) (State Share)	25,72,00,000
05	4401	00	789	003	Rastriya Krishi Vikash Yojana (RKVY) (Central Share)	31,57,00,000
05	4401	00	789	004	Rastriya Krishi Vikash Yojana (RKVY) (State Share)	10,83,00,000
05	4401	00	796	003	Rastriya Krishi Vikash Yojana (RKVY) (Central Share)	4,56,00,000
05	4401	00	796	004	Rastriya Krishi Vikash Yojana (RKVY) (State Share)	3,00,00,000
08	2401	00	789	143	Rastriya Krishi Vikash Yojana (RKVY) (Central Share)	1,17,97,000
08	2401	00	789	144	Rastriya Krishi Vikash Yojana (RKVY) (State Share)	79,27,000
08	2401	00	796	124	Rastriya Krishi Vikash Yojana (RKVY) (Central Share)	34,80,000
08	2401	00	796	125	Rastriya Krishi Vikash Yojana (RKVY) (State Share)	22,58,000
08	2401	00	800	055	Rastriya Krishi Vikash Yojana (RKVY) (Central Share)	2,07,23,000
08	2401	00	800	056	Rastriya Krishi Vikash Yojana (RKVY) (State Share)	1,38,15,000
22	2401	00	119	088	Rashtriya Krishi Vikash Yojana (RKVY) (Central Share)	8,64,00,000

Dem and no	Maj Hd	Sub Maj Hd	Min Hd	Sub-Hd	Sub-head description	Budget provision (Rs.)
22	2401	00	789	139	Rashtriya Krishi Vikash Yojana (RKVY) (Central Share)	2,76,00,000
32	4701	04	101	097	Rastriya Krishi Vikash Yojana (RKVY) (Central Share)	18,00,00,000
32	4701	04	101	098	Rastriya Krishi Vikash Yojana (RKVY) (State Share)	12,00,00,000
40	2401	00	789	086	Rastriya Krishi Vikash Yojana (RKVY) (Central Share)	1,80,00,000
40	2401	00	789	087	Rastriya Krishi Vikash Yojana (RKVY) (State Share)	1,23,14,000
40	2401	00	800	017	Rastriya Krishi Vikash Yojana (RKVY) (Central Share)	4,80,00,000
40	2401	00	800	022	Rastriya Krishi Vikash Yojana (RKVY) (State Share)	2,23,14,000

In absence specific activity as per approved list of RIDF and RKVY the budget provisions in the aforesaid heads become opaque and accounting thereof carries the risk of misclassifications.

4.11 Refund of revenue shown as receipts

Para 2.2 of the General directions of List of Major and Minor Head of Account of Union and States stipulates that 'Refunds of Revenue' shall, as a general rule, be taken in reduction of the revenue receipts. The head 'deduct –Refunds' is to be opened as distinct sub-heads below the appropriate minor heads in respect of major/sub-major heads falling under the sector 'A. Tax Revenue' as well as in the Sector 'B. Non-Tax Revenue' so that the net collection of each tax/duty is readily ascertainable from the accounts.

Scrutiny of Budget Publication no. 4 providing estimated receipts under Consolidated fund revealed that in following heads refunds of revenue are not shown as minus item but added back to revenue by depicting them as plus items.

(Table – 25)

Major Head	Sub-Major Head	Minor Head	Sub-Head	Detailed Head	Sub-Head Description	Budget estimates (Rs)
0029	00	101	006	20	Interest on arrears of Land Revenue	35,000
0029	00	104	007	20	Collection of royalties from river bed materials by Irrigation and Water ways Department.	20,000
0030	02	102	008	20	Receipts on account of Standard User Charges	4,500,000
0049	04	800	024	20	Other Items	33,000
0049	04	800	900	20	Deduct Refund	8,000

Major Head	Sub-Major Head	Minor Head	Sub-Head	Detailed Head	Sub-Head Description	Budget estimates (Rs)
0055	00	103	003	20	Miscellaneous Receipts	18,36,000
0055	00	105	001	20	Police Supplied to Private Persons	2,68,000
0055	00	800	002	20	Receipts due to Over Payment	1,01,000
0055	00	800	005	20	Miscellaneous Receipt	20,96,000
0055	00	800	007	20	Miscellaneous Receipt	59,000
0055	00	800	008	20	Other Refunds	33,01,000
0056	00	900	001	20	Miscellaneous Receipts	10,000
0059	01	800	001	20	Collection from sale of Dead Stock, Waste Paper and Other Item, the Cost of Which was met from Office Expenses	50,000
0070	01	102	001	20	General Fees, Fines, for Forfeitures	82,91,000
0070	01	102	003	20	Other Fines and Forfeitures	25,000
0070	01	800	001	20	Sale Proceeds of Unclaimed Escheated Property	3,86,000
0070	01	800	005	20	Other Items	2,63,000
0070	02	104	001	20	Receipts on Account of Fees, Fines, Etc	92,000
0070	02	105	001	20	Contribution towards Issue of Voter Identity Cards	4,85,000
0070	02	800	001	20	Elections -Other Election Charges-Recoveries from the Union Government	75,000
0070	60	800	009	20	Receipt on Account of Other than Census	2,000
0071	01	101	001	20	Contributions to Officers lent on foreign Service	16,000
0071	01	101	003	20	Recovery of Employers Share of CPF	368,000
0071	01	800	001	20	Recoveries of Over Payments	1,04,26,000
0071	01	800	002	20	Other Items	26,45,000
0202	01	101	001	20	Collection from Elementary Education	9,75,000
0202	01	101	002	20	Other Receipts	25,25,000
0202	01	102	003	20	Other Receipts	27,63,000
0202	02	101	002	20	Collection from Polytechnic Colleges etc.	1,72,000
0202	02	101	003	20	Collection from Industrial Training	13,000
0202	04	800	001	20	Miscellaneous due to Art and Culture	1,000
0210	01	800	004	20	Recoveries of over payments	8,000
0216	01	106	001	20	Collection under General Pool Accommodation	27,000
0216	02	101	001	20	Collection under Government Housing Scheme	13,000
0216	02	105	001	20	Collection From Rental Housing	5,000

Major Head	Sub-Major Head	Minor Head	Sub-Head	Detailed Head	Sub-Head Description	Budget estimates (Rs)
					Scheme	
0220	60	800	001	20	Collection from Other Items	17,000
0235	01	200	001	20	Receipts on account of hired and requisitioned buildings and disposal of camp materials etc.	1,000
0235	01	200	011	20	Receipts from Other Items	8,000
0235	01	800	001	20	Civil Supplies	27,000
0702	02	800	001	20	Recoveries on Other Receipts	37,000
1456	00	800	001	20	Civil Supplies	21,000

Such exhibition of incorrect refund of revenue led to excess estimation of receipts to that extent in concerned head of accounts.

4.12 Recoveries of overpayments exhibited as Revenue receipts

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

Under the guideline of the said para, a Memorandum bearing No. 3724-F dated 10th May, 2007 was issued by the Finance Deptt., Audit Branch, Govt. of West Bengal stating therein the procedure for classification and accounting of 'Refund of revenue' and 'Recoveries of overpayments'. During scrutiny of Budget Publication No. 4 – Receipts under Consolidated Fund for the year 2024-25, it is noticed that in respect of the following cases anticipated receipts with sub head nomenclature as 'Recoveries of Overpayments' and 'Receipt due to Overpayments' were exhibited under Revenue Receipt Heads instead of Revenue Expenditure Heads in contravention of the provision as stated above.

(Table – 26)

Sl. No.	Major Head	Sub-Major Head	Minor Head	Sub-Head	Detailed Head	Sub & Dtl. Head Description	Budget Estimates (Rs)
1	0055	00	800	002	10	Receipts due to Over payments-Recoveries	48,000
2	0055	00	800	002	20	Receipts due to Over payments-Refund	1,01,000
3	0070	60	800	004	10	Recoveries of Over payments-Recoveries	1,9604,000
4	0071	01	800	001	10	Recoveries of overpayments-	22,99,000

Sl. No.	Major Head	Sub-Major Head	Minor Head	Sub-Head	Detailed Head	Sub & Dtl. Head Description	Budget Estimates (Rs)
						Recoveries	
5	0071	01	800	001	20	Recoveries of overpayments- Refund	1,04,26,000
6	0071	01	800	001	27	Recoveries of overpayments-Other Receipts	87,000
7	0210	01	800	004	10	Recoveries of overpayments- Recoveries	4,01,000
8	0210	01	800	004	20	Recoveries of overpayments- Refund	8,000
9	0210	04	800	001	10	Recoveries of overpayments- Recoveries	86,000
10	0401	00	800	003	27	Recoveries of overpayments – Other Receipts	36,000

Effective measures may be taken for necessary corrections of all such cases in the Budget Publication No. 4 of 2025-26.

4.13 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 3 Demands (no. 8, 28 and 55) in contravention of provision stated above. Examples of such inappropriate inclusion of minor head in Capital section in the Budget documents of 2024-25 are given below.

(Table-27)

Demand No.	Major head	Sub-Major head	Minor head	Budget provision (Rs)
08	4425	00	911	-10,000
28	4216	03	911	-1,000
55	4702	00	911	-1,000

It is recommended to rectify these errors in the budget of 2025-26.

4.14 Incomplete/ 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 2025-26.

(Table – 28)

Sl. No.	B.P.	Grant No.	Classification of Head of Account	Nomenclature of Sub Head as per Budget documents	Budget Provision(Rs)
1	15	23	2406-04-103-006	Others [FR]	1,11,00,000
2	11	5	2401-00-911-064	Scheme for	-1,000
3	13	11	2851-00-911-055	Scheme for	-1000
4	13	11	2851-00-911-060	Scheme for	-1,000
5	13	11	2851-00-911-063	Scheme for	-1000
6	13	11	2851-00-911-029	nil	-10,000
7	13	11	2851-00-911-061	nil	-1,000
8	13	11	2851-00-911-062	nil	-1,000

4.15 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 2024-25 that in deviation from this guideline some identical schemes both under receipts and payments with different scheme codes bearing the same nomenclature have been included below the same Major, Sub Major and Minor head. The existence of identical schemes with different scheme codes in expenditure heads of different Grants or in different categories of expenditure/ scheme like ‘Administrative Expenditure’, ‘State Development schemes’ are attributable to abolition of Plan/Non-Plan (SP/NP) concept of scheme codes.

But it has been noticed that in some expenditure heads, identical schemes existed under same grant and same scheme category. Since codes for category of expenditure are not permissible in six tier accounting classification, existence of such identical schemes at two places can not only create confusion in accounting of the vouchers /challans but also serve no purpose in extracting category wise expenditure data directly from the accounts. Despite Finance department circular (No. 745-FB) of 3 September 2019 instructing all Controlling officers to merge similar sub-heads to prevent duplication of booking of expenditure and minimize excess sub-heads in the accounts, repetition of sub-heads is noticed in the Budget documents of 2024-25. A few such cases are listed in **Annexure -8**. Though such cases were highlighted in the Budget Review of previous years also, complete remedial measures were not taken even in the Budget for 2024-25.

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

Annexure

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.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
1	4	0	0041	00	501	001	Receipts from issue of Smart Card type Driving License and Registration Certificate	0
2	4	0	0055	00	105	006	Kolkata Police Band Fund	140,000
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	0202	01	103	009	Collection from State Institute of Hotel Management(SIHM)	1,551,000
8	4	0	0210	04	801	003	Remittance of the Interest earned from the Scheme of “RCH and Health System Strengthening National Health Programmes and National Urban Health Mission”	127,733,000
9	4	0	0210	04	801	004	Remittance of the Interest earned from the Scheme of “States Drug Regulatory System”	127,733,000
10	4	0	0210	80	801	001	Remittance of the Interest earned from the Scheme of Pradhan Mantri Ayushman Bharat Health Infrastructure Mission	3,548,000
11	4	0	0215	01	800	004	Packaged Drinking Water (Prandhara)	4,467,000
12	4	0	0216	02	105	005	West Bengal Real Estate Appellate Tribunal	0
13	4	0	0217	03	801	001	Remittances of interest earned from the Scheme of Atal Mission for Rejuvenation and Urban Transformation (AMRUT)	686,057,000
14	4	0	0235	60	801	013	Remittance of the interest earned from the scheme Upgradation / renovation/ construction of Anganwadi Centres under Saksham Anganwadi and Poshan 2.0.	4,790,000
15	4	0	0405	00	801	002	Remittance of the Interest earned from the Scheme Pradhan Mantri Matsya Sampad Yojana(PMMSY)	13,007,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
16	4	0	0408	00	801	002	Remittance of the interest earned from the scheme of Assistance to State Agencies for Intra-State movement of Foodgrains and FPS Dealers Margin under NFSA	66,680,000
17	4	0	0415	00	800	001	Grants for Agriculture research and Education	67,000
18	4	0	0425	00	801	001	Remittance of the Interest earned from the Scheme of Digitalization of Primary Agriculture Cooperative Societies	5,335,000
19	4	0	0702	04	801	001	Remittance on interest earned on Schemes Under Flood Management Programme (FMP)	4,138,000
20	4	0	1601	06	101	100	Ayushman Bharat under NRHM	0
21	4	0	1601	06	101	101	Implementation of Schemes under RCH Flexible pool under NRHM	0
22	4	0	1601	06	101	102	Infrastructure Maintenance under NRHM	0
23	4	0	1601	06	101	103	ASHA Benefit Packages under NRHM	0
24	4	0	1601	06	101	104	PROJECT TIGER	0
25	4	0	1601	06	101	105	PROJECT ELEPHANT	0
26	4	0	1601	06	101	115	Skill Acquisition and Knowledge Awareness for Livelihood Promotion	135,000,000
27	4	0	1601	06	101	116	Strengthening of Infrastructure for Institutional Training	75,000,000
28	4	0	1601	06	101	117	Development of Skills	20,000,000
29	4	0	1601	06	101	118	Rainfed Area Development and Climate Change	0
30	4	0	1601	06	101	119	National Project on Soil Health and Fertility	0
31	4	0	1601	06	101	120	ParamparagatKrishiVikasYojana	0
32	4	0	1601	06	101	121	Post-Matric Scholarship for SC Students (Umbrella Scheme for Development of Schedule Castes)	9,000,000
33	4	0	1601	06	101	122	Pre-Matric Scholarship for SC Students (Umbrella Scheme for Development of Schedule Castes)	9,000,000
34	4	0	1601	06	101	123	Post Matric Scholarship for OBSs, EBCs and DBTs-PM YASAVI (Umbrella Programme for Development of Other Vulnerable Groups)	1,200,000,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
35	4	0	1601	06	101	124	Pre Matric Scholarship for OBSs, EBCs and DBTs-PM YASAVI (Umbrella Programme for Development of Other Vulnerable Groups)	440,000,000
36	4	0	1601	06	101	125	Boys and Girls Hostel for OBCs (Umbrella Programme for Development of Other Vulnerable Groups)	0
37	4	0	1601	06	101	126	Flexible Pool for Non-Communicable Diseases under NRHM	0
38	4	0	1601	06	101	127	Flexible Pool for Communicable Diseases under NRHM	0
39	4	0	1601	06	101	128	Flexible Pool for Other Health System for activities under NRHM	0
40	4	0	1601	06	101	129	Flexible Pool under NUHM	0
41	4	0	1601	06	101	132	Post-Matric Scholarship Tribal (Umbrella Programme for Development of Scheduled Tribes)	450,000,000
42	4	0	1601	06	101	133	Pre-Matric Scholarship Tribal (Umbrella Programme for Development of Scheduled Tribes)	391,000,000
43	4	0	1601	06	101	134	Development of Particularly Vulnerable Tribal Groups (Umbrella Programme for Development of Scheduled Tribes)	75,000,000
44	4	0	1601	06	101	135	Minimum Support Price for Minor Forest Produce (Umbrella Programme for Development of Scheduled Tribes)	0
45	4	0	1601	06	101	136	Rashtriya Gram SwarajAbhiyan (RGSA)	954,855,000
46	4	0	1601	06	101	137	Covid-19 Vaccination for Health Care Workers & Front line workers	0
47	4	0	1601	06	101	138	Covid19 Emergency Response & Health System Preparedness package under Other Health System	0
48	4	0	1601	06	101	139	Livestock Census and Integrated Sample Survey (RashtriyaPashudhanVikasYojana)	21,000,000
49	4	0	1601	06	101	140	National Livestock Mission (RashtriyaPashudhanVikasYojana)	90,000,000
50	4	0	1601	06	101	141	Pradhan MantriAnusuchitJaatiAbhyudayYojana (PM AJAY)	950,000,000
51	4	0	1601	06	101	142	State Drug Regulatory System	500,000,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
52	4	0	1601	06	101	163	Skills Strengthening for Industrial Value Enhancement (STRIVE) (CSS-100% Central Share)	131,000,000
53	4	0	1601	08	113	015	Mission Mode Project on e-Panchayats (Social Audit)	0
54	4	0	1601	08	113	016	National AIDS and STD Control Programme	0
55	4	0	1601	08	113	017	Land Records Modernization Programme	0
56	4	0	1601	08	113	018	National Handloom Development Programme	0
57	4	0	1601	08	113	019	DeenDayalUpadhyaya Gram JyotiYojna	0
58	4	0	1601	08	113	020	Rashtriya Gram SwarajAbhiyan (RGSA)	0
59	4	0	1601	08	113	021	Integrated Scheme for Development of Silk Industry through Central Silk Board	0
60	4	0	1601	08	113	022	Implementation of ePrisons Project	0
61	4	0	1601	08	113	023	Skills Strengthening for Industrial Value Enhancement (STRIVE)	0
62	4	0	1601	08	113	024	Reimbursement of Govt Of India's Share of Election related expenditure incurred by the State/UT Govt.	0
63	4	0	1601	08	113	025	Other Disaster Management Project	0
64	4	0	1601	08	113	026	Police Verification Process for Passport Related Services	0
65	4	0	1601	08	113	027	Assistance to State Agencies for intra-state movement of foodgrains and FPS dealers margin under NFSA	0
66	4	0	1601	08	113	028	Community Development through Polytechnics	0
67	4	0	1601	08	113	029	National Apprenticeship Promotion Scheme (NAPS)	0
68	4	0	1601	08	113	030	Miscellaneous Purposes under Nirvghaya Fund	100,000,000
69	4	0	1601	08	113	031	Grants for EAP	0
70	4	0	1601	08	113	034	National database for unorganised workers (eSHRAM) (3954)	0
71	5	0	8121	00	129	003	Integrated Wildlife Management Plan	0
72	5	0	8121	00	129	004	Net Present Value of Forest Land	0
73	5	0	8121	00	129	005	Interest	0
74	5	0	8223	00	102	001	Sales of Securities	0

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
75	5	0	8225	02	102	001	Investment in Securities	0
76	5	0	8229	00	106	002	West Bengal Investment And Infrastructure Development Fund (WBIIDF)	0
77	5	0	8235	00	200	002	Consumer Welfare Fund in respect of West Bengal Good and Services Tax Rules, 2018	5,000,000
78	5	0	8235	00	201	001	West Bengal Investment and Infrastructure Development Fund (WBIIDF)	0
79	5	0	8336	00	103	001	Compensatory Afforestation	0
80	5	0	8336	00	103	002	Catchment Area Treatment Plan	0
81	5	0	8336	00	103	003	Integrated Wildlife Management Plan	0
82	5	0	8336	00	103	005	Interest	0
83	5	0	8336	00	800	020	P.F.for the employees of local library Authorities under SiliguriMahakumaParisad	2,700,000
84	5	0	8336	00	800	023	Provident Fund Deposit for Transport Workers	0
85	5	0	8336	00	800	024	Provident Fund for Building & Other Construction Workers	0
86	5	0	8443	00	106	017	Director (Supply & Account), Refugee Relief & Rehabilitation Directorate	0
87	5	0	8443	00	106	024	West Bengal Unorganised Sector Workers Welfare Board (Dtl Hd 07-Deposit)	2,20,000
88	5	0	8443	00	106	024	West Bengal Unorganised Sector Workers Welfare Board (Dtl Hd 23Withdrawal)	10,000
89	5	0	8443	00	106	027	West Bengal Building & Other Construction Workers Social Security Scheme (Dtl Hd 07-Deposit)	11,33,000
90	5	0	8443	00	106	027	West Bengal Building & Other Construction Workers Social Security Scheme (Dtl Hd 23-Withdrawal)	50,000
91	5	0	8443	00	116	004	West Bengal Building & Other Construction Workers Social Security Scheme	15,000
92	5	0	8443	00	116	005	West Bengal Transport Workers Social Security Scheme	15,000
93	5	0	8448	00	120	024	Miscellaneous Funds	0
94	5	0	8448	00	120	055	Prime Ministers Endowment Fund	0

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
95	5	0	8448	00	120	070	District Implementation Committee for National Project for Water Bodies	0
96	5	0	8448	00	120	107	West Bengal Allied Medical and Para Medical Council	0
97	5	0	8448	00	120	118	West Bengal State Rural Development Agency (WBSRDA)	900,000,000
98	5	0	8448	00	120	119	Midnapore -Kharagpur Development Authority	0
99	5	0	8449	00	120	016	WBECSE Ltd.	0
100	5	0	8449	00	120	018	West Bengal Society for Information & Culture (WBSIC)	0
101	11	4	2401	00	789	141	Rastriya Krishi Vikash Yojana (RKVY) (Central Share) RKVY	12,150,000
102	11	4	2401	00	789	142	Rastriya Krishi Vikash Yojana (RKVY) (State Share) RKVY	9,450,000
103	11	4	2401	00	800	053	Rastriya Krishi Vikash Yojana (RKVY) (Central Share) RKVY	30,150,000
104	11	4	2401	00	800	054	Rastriya Krishi Vikash Yojana (RKVY) (State Share) RKVY	23,450,000
105	11	4	4401	00	104	021	Rastriya Krishi Vikash Yojana (RKVY) (Central Share) RKVY	211,050,000
106	11	4	4401	00	104	022	Rastriya Krishi Vikash Yojana (RKVY) (State Share) RKVY	164,150,000
107	11	4	4401	00	789	015	Rastriya Krishi Vikash Yojana (RKVY) (Central Share) RKVY	85,050,000
108	11	4	4401	00	789	016	Rastriya Krishi Vikash Yojana (RKVY) (State Share) RKVY	66,150,000
109	11	4	4401	00	796	015	Rastriya Krishi Vikash Yojana (RKVY) (Central Share) RKVY	18,900,000
110	11	4	4401	00	796	016	Rastriya Krishi Vikash Yojana (RKVY) (State Share) RKVY	14,700,000
111	11	5	2235	02	200	036	One Time Grant to the Family of Deceased Farmer under KrishakBondhu	7,000,000,000
112	11	5	2401	00	102	001	Financial Support to KrishakBandhu	26,072,400,000
113	11	5	2401	00	103	016	Strengthening of State Seed Certification Agencies	4,200,000
114	11	5	2401	00	104	004	ParamparagatKrishiVikasYojana under RashtriyaKrishiVikasYojana (9145) (Central Share)	93,500,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
115	11	5	2401	00	104	005	ParamparagatKrishiVikasYojana under RashtriyaKrishiVikasYojana (9145) (State Share)	50,000,000
116	11	5	2401	00	109	031	Rastriya Krishi Vikash Yojana (RKVY) (Central Share) RKVY	1,285,100,000
117	11	5	2401	00	109	042	Agriculture Extension (KrishonnatiYojana) (Central Share)(OCASPS)	250,000,000
118	11	5	2401	00	109	043	Agriculture Extension (KrishonnatiYojana) (State Share) (OCASPS)	150,000,000
119	11	5	2401	00	113	021	Implementation of Seed Village Programme under Seeds and Planting Material (KrishonnatiYojana) (Central Share) (OCASPS)	30,400,000
120	11	5	2401	00	113	022	Implementation of Seed Village Programme under Seeds and Planting Material (KrishonnatiYojana) (State Share)(OCASPS)	10,000,000
121	11	5	2401	00	113	023	Submission on Agricultural Mechanization(SMAM) under RKVY (9145) (Central Share) (RKVY)	100,000,000
122	11	5	2401	00	113	024	Submission on Agricultural Mechanization(SMAM) under RKVY (9145) (State Share) (RKVY)	50,000,000
123	11	5	2401	00	119	086	Per Drop More Crop under RKVY (Central Share) RKVY	200,000,000
124	11	5	2401	00	119	087	Per Drop More Crop under RKVY (State Share) RKVY	132,000,000
125	11	5	2401	00	789	105	Financial Support to "Krishakbandhu" (SCP)	27,464,400,000
126	11	5	2401	00	789	115	Agriculture Extension (KrishonnatiYojana) (Central Share) (OCASPS)	100,000,000
127	11	5	2401	00	789	116	Agriculture Extension (KrishonnatiYojana) (State Share)(OCASPS)	50,000,000
128	11	5	2401	00	789	118	Implementation of Seed Village Programme under Seeds and Planting Material (KrishonnatiYojana) (Central Share)(OCASPS)	18,100,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
129	11	5	2401	00	789	119	Implementation of Seed Village Programme under Seeds and Planting Material (Krishonnati Yojana) (State Share)(OCASPS)	6,000,000
130	11	5	2401	00	789	122	Submission on Agricultural Mechanization(SMAM) under RKVY (9145) (Central Share)(RKVY)	50,000,000
131	11	5	2401	00	789	123	Submission on Agricultural Mechanization(SMAM) under RKVY (9145) (State Share)(RKVY)	30,000,000
132	11	5	2401	00	789	124	ParamparagatKrishiVikasYojana under RashtriyaKrishiVikasYojana (9145) (Central Share) (RKVY)	56,000,000
133	11	5	2401	00	789	125	ParamparagatKrishiVikasYojana under RashtriyaKrishiVikasYojana (9145) (State Share)(RKVY)	30,000,000
134	11	5	2401	00	789	130	Per Drop More Crop under RKVY (Central Share) RKVY	120,000,000
135	11	5	2401	00	789	131	Per Drop More Crop under RKVY (State Share) RKVY	79,200,000
136	11	5	2401	00	796	086	Financial Support to "Krishakbandhu" (TSP)	4,463,200,000
137	11	5	2401	00	796	096	Agriculture Extension (Krishonnati Yojana) (Central Share)(OCASPS)	15,000,000
138	11	5	2401	00	796	097	Agriculture Extension (Krishonnati Yojana) (State Share)(OCASPS)	20,000,000
139	11	5	2401	00	796	099	Implementation of Seed Village Programme under Seeds and Planting Material (Krishonnati Yojana) (Central Share)(OCASPS)	12,300,000
140	11	5	2401	00	796	100	Implementation of Seed Village Programme under Seeds and Planting Material (Krishonnati Yojana) (State Share)(OCASPS)	4,000,000
141	11	5	2401	00	796	103	Submission on Agricultural Mechanization(SMAM) under RKVY (9145) (Central Share)(RKVY)	25,000,000
142	11	5	2401	00	796	104	Submission on Agricultural Mechanization(SMAM) under RKVY (9145) (State Share)(RKVY)	10,000,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
143	11	5	2401	00	796	105	ParamparagatKrishiVikasYojana under RashtriyaKrishiVikasYojana (9145) (Central Share)(RKVY)	17,400,000
144	11	5	2401	00	796	106	ParamparagatKrishiVikasYojana under RashtriyaKrishiVikasYojana (9145) (State Share)(RKVY)	10,000,000
145	11	5	2401	00	796	111	Per Drop More Crop under RKVY (Central Share) RKVY	80,000,000
146	11	5	2401	00	796	112	Per Drop More Crop under RKVY (State Share) RKVY	52,800,000
147	11	5	2402	00	102	014	Implementation of Integrated Watershed Management Programme (IWMP) (State Share) OCASPS	66,000,000
148	11	5	2402	00	102	023	Integrated Watershed Management Programme (IWMP)(Central Share) OCASPS	100,000,000
149	11	5	2402	00	102	038	Soil Health & Fertility Scheme (CSS) under 'RKVY'(PFMS Code : 9145)(Central Share) RKVY	57,600,000
150	11	5	2402	00	102	039	Soil Health & Fertility Scheme (CSS) under 'RKVY'(PFMS Code : 9145)(State Share) RKVY	38,000,000
151	11	5	2402	00	789	005	Implementation of Integrated Watershed Management Programme (IWMP) (Central Share) (OCASPS) OCASPS	50,000,000
152	11	5	2402	00	789	006	Integrated Watershed Management Programme (IWMP) (State Share) (OCASPS) OCASPS	33,000,000
153	11	5	2402	00	789	010	Soil Health & Fertility Scheme (CSS) under 'RKVY' (PFMS Code : 9145)(Central Share) RKVY	34,500,000
154	11	5	2402	00	789	011	Soil Health & Fertility Scheme (CSS) under 'RKVY' (PFMS Code : 9145)(State Share) RKVY	22,700,000
155	11	5	2402	00	796	009	Soil Health & Fertility Scheme (CSS) under 'RKVY' (PFMS Code : 9145)(Central Share) RKVY	23,000,000
156	11	5	2402	00	796	010	Soil Health & Fertility Scheme (CSS) under 'RKVY' (PFMS Code : 9145)(State Share) RKVY	15,100,000
157	11	5	2435	60	103	001	Food and Nutrition Security (KrishionnatiYojana) (Central share)(OCASPS)	300,000,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
158	11	5	2435	60	103	002	Food and Nutrition Security (KrishionnatiYojana) (State share)(OCASPS)	198,000,000
159	11	5	2435	60	789	001	Food and Nutrition Security (KrishionnatiYojana) (Central share)(OCASPS)	100,000,000
160	11	5	2435	60	789	002	Food and Nutrition Security (KrishionnatiYojana) (State share)(OCASPS)	66,000,000
161	11	5	2435	60	796	001	Food and Nutrition Security (KrishionnatiYojana) (Central Share)(OCASPS)	30,000,000
162	11	5	2435	60	796	002	Food and Nutrition Security (KrishionnatiYojana) (State share) (OCASPS)	20,000,000
163	11	5	2515	00	103	003	Rainfed Area Development (RAD) Programme under RashtriyaKrishiVikasYojana (RKVY) (9145) (Central Share) (RKVY)	50,000,000
164	11	5	2515	00	103	004	Rainfed Area Development (RAD) Programme under RashtriyaKrishiVikasYojana (RKVY) (9145) (State Share)	33,000,000
165	11	5	2515	00	789	023	Rainfed Area Development (RAD) Programme under RashtriyaKrishiVikasYojana (RKVY) (9145) (Central Share)(RKVY)	30,000,000
166	11	5	2515	00	789	024	Rainfed Area Development (RAD) Programme under RashtriyaKrishiVikasYojana (RKVY) (9145) (State Share)(RKVY)	20,000,000
167	11	5	2515	00	796	021	Rainfed Area Development (RAD) Programme under RashtriyaKrishiVikasYojana (RKVY) (9145) (Central Share)(RKVY)	20,000,000
168	11	5	2515	00	796	022	Rainfed Area Development (RAD) Programme under RashtriyaKrishiVikasYojana (RKVY) (9145) (State Share)(RKVY)	5,000,000
169	11	5	2851	00	107	058	Agro-forestry under RKVY-Cafeteria (Central Share) RKVY	10,000,000
170	11	5	3451	00	090	003	Agriculture Wing	130,585,000
171	12	6	2403	00	101	028	National Livestock Health and Disease Control Programme (State Share) OCASPS	21,333,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
172	12	6	2403	00	101	029	National Livestock Health and Disease Control Programme (Central Share) OCASPS	32,000,000
173	12	6	2403	00	101	083	National Livestock Mission(Breed Development for Livestock and Poultry, Seminars) [Central Share] (OCASPS) [AD]	35,000,000
174	12	6	2403	00	101	084	National Livestock Mission(Breed Development for Livestock and Poultry, Seminars) [State Share] (OCASPS) [AD]	23,333,000
175	12	6	2403	00	101	088	Establishment and strengthening of Veterinary Hospitals and Dispensaries - Mobile Veterinary Units (ESVHD-MVU) (for recurring / operational cost of MVU) under LHDCP (CSS)(4123) (Central Share) OCASPS	135,000,000
176	12	6	2403	00	101	089	Establishment and strengthening of Veterinary Hospitals and Dispensaries - Mobile Veterinary Units (ESVHD-MVU) (for recurring / operational cost of MVU) under LHDCP (CSS)(4123) (State Share) OCASPS	93,334,000
177	12	6	2403	00	789	057	Livestock Census & Integrated Sample Survey [Central Share] (OCASPS)[AD]	2,500,000
178	12	6	2403	00	789	058	Livestock Census & Integrated Sample Survey [State Share] (OCASPS)[AD]	2,000,000
179	12	6	2403	00	789	062	Establishment and strengthening of Veterinary Hospitals and Dispensaries - Mobile Veterinary Units (ESVHD-MVU) (for recurring / operational cost of MVU) under LHDCP (CSS)(4123) (Central Share) OCASPS	36,500,000
180	12	6	2403	00	789	063	Establishment and strengthening of Veterinary Hospitals and Dispensaries - Mobile Veterinary Units (ESVHD-MVU) (for recurring / operational cost of MVU) under LHDCP (CSS)(4123) (State Share) OCASPS	24,667,000
181	12	6	2403	00	796	051	Livestock Census & Integrated Sample Survey [Central Share] (OCASPS)[AD]	2,500,000
182	12	6	2403	00	796	052	Livestock Census & Integrated Sample Survey [State Share] (OCASPS)[AD]	2,000,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
183	12	6	2403	00	796	056	Establishment and strengthening of Veterinary Hospitals and Dispensaries - Mobile Veterinary Units (ESVHD-MVU) (for recurring / operational cost of MVU) under LHDCP (CSS)(4123) (Central Share) OCASPS	17,000,000
184	12	6	2403	00	796	057	Establishment and strengthening of Veterinary Hospitals and Dispensaries - Mobile Veterinary Units (ESVHD-MVU) (for recurring / operational cost of MVU) under LHDCP (CSS)(4123) (State Share) OCASPS	11,333,000
185	12	6	2403	00	800	035	Medical Reimbursement for State Aided University Teachers & Officials	0
186	12	6	4401	00	001	003	RastriyaKrishiVikashYojana (RKVY) (Central Share) (RKVY)	0
187	12	6	4401	00	001	004	RastriyaKrishiVikashYojana (RKVY) (State Share) (RKVY)	0
188	12	6	4401	00	789	013	RastriyaKrishiVikashYojana (RKVY) (Central Share) (RKVY)	0
189	12	6	4401	00	789	014	RastriyaKrishiVikashYojana (RKVY) (State Share) (RKVY)	0
190	12	6	4401	00	796	013	RastriyaKrishiVikashYojana (RKVY) (Central Share) (RKVY)	0
191	12	6	4401	00	796	014	RastriyaKrishiVikashYojana (RKVY) (State Share) (RKVY)	0
192	12	7	2049	01	200	042	Loan for Implementation of State Development Schemes	0
193	12	7	2225	01	102	014	Taposili Bandhu-Old Age Pension Scheme to Scheduled Castes under Jai Bangla(JAIBANGLA)	13,150,000,000
194	12	7	2225	01	102	015	"Dalit Bandhu Welfare and Development Board"	17,000,000
195	12	7	2225	01	277	016	Sikhshashree [SC] (detailed heads 26, 28, 34)	1,000,000,000
196	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)(OCASPS)	50,000,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
197	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) OCASPS	50,000,000
198	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)(OCASPS)	0
199	12	7	2225	01	277	046	Post-Matric Scholarship for SC Students (Central Share) OCASPS	1,050,000,000
200	12	7	2225	03	277	018	Medhasree Scholarship for OBC students studying in Classes V-VIII (detailed heads 28, 77)	0
201	12	7	2225	04	102	001	The West Bengal Nashya - Sekh Development Board.	17,000,000
202	12	7	2235	60	789	025	Financial assistance to the wards of the victims of Balasore train Accident [SC]	73,000
203	12	7	4225	01	102	001	Implementation of RIDF Project RIDF	350,000,000
204	12	7	4225	03	277	005	Boys and Girls Hostel for OBCs (Central Share) (OCASPS)[SC]	9,000,000
205	12	7	4225	03	277	006	Boys and Girls Hostel for OBCs (State Share) (OCASPS)[SC]	0
206	12	7	6225	01	190	001	Loan for Implementation of State Development Schemes[SC]	0
207	22	8	2401	00	789	143	Rastriya Krishi Vikash Yojana (RKVY) (Central Share) RKVY	11,797,000
208	22	8	2401	00	789	144	Rastriya Krishi Vikash Yojana (RKVY) (State Share) RKVY	7,927,000
209	22	8	2401	00	800	055	Rastriya Krishi Vikash Yojana (RKVY) (Central Share) RKVY	20,723,000
210	22	8	2401	00	800	056	Rastriya Krishi Vikash Yojana (RKVY) (State Share) RKVY	13,815,000
211	13	11	2851	00	110	051	Special Expo	50,000,000
212	13	11	2851	00	797	001	West Bengal Compensatory Entry Tax Fund (WBCETF) WBETF	100,000,000
213	13	11	2852	80	001	007	Administrative & Other Incidental Expenses for Companies under Process of Liquidation	540,000,000
214	13	11	4851	00	190	001	Share Participation in Biswa Bangla Marketing Corporation	100,000,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
215	13	11	4851	00	195	001	State Participation in Share Capital of Co-operative Spinning Mills at Serampur	40,000,000
216	13	11	4851	00	195	002	Share Capital in the West Bengal State Handloom Weavers Co-operative Society Ltd.	245,430,000
217	13	11	4851	00	195	003	Share Participation in Paschimbanga Resham Silpi Samabaya Mahasangha	38,500,000
218	13	11	4851	00	195	004	Share Participation in Kangsabati Co-operative Spinning Mill	55,000,000
219	13	11	4851	00	195	005	Share Participation in Tamralipta Co-operative Spinning Mill	77,000,000
220	13	11	4851	00	797	001	West Bengal Compensatory Entry Tax Fund (WBCETF) WBETF	100,000,000
221	13	11	6851	00	102	008	Loans to Pulver Ash Ltd[CS]	0
222	13	15	2202	01	001	003	Assistance for running Sishu Shiksha Kendra (SSK)	10,000,000
223	13	15	2202	01	107	006	Strengthening of PTTIs as per NCTE norms[ES]	210,000,000
224	13	15	2202	01	107	015	Development including Teacher Training and Adult Education[ES]	134,744,000
225	13	15	2202	01	107	016	Miscellaneous works & services of Teachers' Training Institute [ES][ES]	1,000
226	13	15	2202	01	109	008	Provision for incentive to the Development of Elementary Education [ES]	8,800,000,000
227	13	15	2202	02	001	012	Procurement and distribution of Bi-Cycle to General Category Students	1,400,000,000
228	13	15	2202	02	001	013	Assistance for running Madhya Shiksha Karmasuchi (MSK)	10,000,000
229	13	15	2202	02	110	042	Provision for Incentive to the Development of Secondary Education[ES]	8,750,000,000
230	13	15	2202	02	113	004	SamagraShikshaAbhiyan (Teachers Training & Adult Education) (State Share)(OCASPS)[ES]	46,900,000
231	13	15	2202	02	789	042	SamagraShikshaAbhiyan (Teachers Training & Adult Education) (Central Share)(OCASPS)[ES]	24,000,000
232	13	15	2202	02	789	043	SamagraShikshaAbhiyan (Teachers Training & Adult Education) (State Share)(OCASPS)[ES]	16,100,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
233	13	15	2202	02	796	040	SamagraShikshaAbhiyan (Teachers Training & Adult Education) (Central Share)(OCASPS)[ES]	6,000,000
234	13	15	2202	02	796	041	SamagraShikshaAbhiyan (Teachers Training & Adult Education) (State Share) (OCASPS)[ES]	4,000,000
235	13	15	2202	02	796	042	Provision for Incentive to the Development of Secondary Education[ES]	7,500,000
236	13	15	4202	01	201	001	Strengthening of administrative and supervisory staff (including accommodation, etc.)	300,000,000
237	13	15	4202	01	201	002	Improvement of Teachers Training Facilities.	221,000,000
238	13	15	4202	01	201	010	Special Infrastructure Projects	1,575,000,000
239	13	15	4202	01	202	002	Development of Government Secondary Schools	350,000,000
240	13	15	4202	01	789	008	Special Infrastructure Projects	540,000,000
241	13	15	4202	01	796	008	Special Infrastructure Projects	135,000,000
242	13	16	3435	03	102	003	Office cum laboratory of WBPCB	105,000,000
243	14	18	2049	01	200	043	Loans from Fisheries and Aquaculture Infrastructure Development Fund (FIDF)[FD] [FD]	0
244	14	18	2052	00	090	045	Expenditure relating to Implementation of Integrated Financial Management System (IFMS)(State Share of EAP-ADB) EAP	400,000,000
245	14	18	2071	01	106	001	Provision for Pensionary Charges in respect of Court Judges	6,000,000
246	14	18	2075	00	797	001	Contribution to Guarantee Redemption Fund	500,000,000
247	14	18	2075	00	800	002	Grants to clubs of Government employees for promotion of recreational activities	0
248	14	18	2075	00	800	004	Payment to Health Care Organisations for cashless medical facility[FD]	1,570,000,000
249	14	18	2235	02	001	027	Consultancy Services for PMU, Data Exchange Framework and Design of Platform (State Share of EAP-World Bank) EAP	5,000,000
250	14	18	2235	02	001	029	Establishment of Project Management Unit for Strengthening Social Protection Delivery Systems (State Share of EAP-World Bank) EAP	30,000,000
251	14	18	2235	60	200	095	New Programmes for Development	72,000,000,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
							of the State	
252	14	18	2235	60	789	024	New Programmes for Development of the State	22,000,000,000
253	14	18	2235	60	796	026	New Programmes for Development of the State	6,000,000,000
254	14	18	2235	60	800	009	Compensation payable to the affected Covid Warrior or to the family member of deceased Covid Warrior	0
255	14	18	4070	00	001	018	Creation of IT Infrastructure (State Share of EAP-ADB) EAP	900,000,000
256	14	18	4070	00	001	027	Computerisation for Sales Tax Complex at Baleghata, Calcutta	230,500,000
257	14	18	4070	00	001	028	Computerization of the process of registration	100,000,000
258	14	18	4235	02	001	004	Creation of Public Digital Infrastructure for Strengthening Social Protection Delivery Systems (State Share of EAP-World Bank) EAP	10,000,000
259	14	18	4885	01	190	004	West Bengal Beverage Corporation	10,000,000
260	14	18	6003	00	101	179	8.26% West Bengal Loan 2023 received on 25.04.2013[FD]	0
261	14	18	6003	00	101	180	7.63% West Bengal Loan 2023 received on 22.05.2013[FD]	0
262	14	18	6003	00	101	181	7.82% West Bengal Loan 2023 received on 19.06.2013[FD]	0
263	14	18	6003	00	101	182	7.98% West Bengal Loan 2023 received on 03.07.2013[FD]	0
264	14	18	6003	00	101	183	9.48% West Bengal Loan 2023 received on 17.07.2013[FD]	0
265	14	18	6003	00	101	184	9.72% West Bengal Loan 2023 received on 01.08.2013[FD]	0
266	14	18	6003	00	101	185	9.84% West Bengal Loan 2023 received on 28.08.2013[FD]	0
267	14	18	6003	00	101	186	9.94% West Bengal Loan 2023 received on 25.09.2013[FD]	0
268	14	18	6003	00	101	187	9.35% West Bengal Loan 2023 received on 09.10.2013[FD]	0
269	14	18	6003	00	101	188	9.35% West Bengal Loan 2023 received on 23.10.2013[FD]	0
270	14	18	6003	00	101	189	9.42% West Bengal Loan 2023 received on 06.11.2013[FD]	0
271	14	18	6003	00	101	190	9.42% West Bengal Loan 2023 received on 20.11.2013[FD]	0

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
272	14	18	6003	00	101	191	9.37% West Bengal Loan 2023 received on 04.12.2013[FD]	0
273	14	18	6003	00	101	192	9.54% West Bengal Loan 2023 received on 18.12.2013[FD]	0
274	14	18	6003	00	101	193	9.40% West Bengal Loan 2024 received on 01.01.2014[FD]	0
275	14	18	6003	00	101	194	9.26% West Bengal Loan 2024 received on 15.01.2014[FD]	0
276	14	18	6003	00	101	195	9.42% West Bengal Loan 2024 received on 29.01.2014[FD]	0
277	14	18	6003	00	101	196	9.72% West Bengal Loan 2024 received on 11.02.2014[FD]	0
278	14	18	6003	00	101	197	9.85% West Bengal Loan 2024 received on 25.02.2014[FD]	0
279	14	18	6003	00	101	198	9.70% West Bengal Loan 2024 received on 11.03.2014[FD]	0
280	14	18	6003	00	109	026	Loans from the Fisheries and Aquaculture Infrastructure Development Fund (FIDF)(FIDF) [FD]	0
281	15	19	4059	60	051	020	Construction &upgradation of Fire Stations[FE]	280,000,000
282	15	19	4059	80	052	002	Procurement of Firefighting Machinery and Equipment for Fire Stations	827,500,000
283	15	20	2405	00	121	001	State contribution as grants to Fishermen for Matsyajeebi Bandhu (Death Benefit) Scheme”	80,000,000
284	15	20	2405	00	789	010	Project for reclamation of beels for enhanced fish production	40,000,000
285	15	20	4405	00	796	001	Infrastructure facilities for Fisheries Programme under RIDF(RIDF) [FI]	190,000,000
286	15	21	2235	60	200	098	Duare Ration Prakaalpa[FS]	0
287	15	21	2250	00	103	016	Gangasagar Mela	5,000,000
288	15	21	2408	01	001	011	Reimbursement to DPL for the Employees deployed to F&S Department	207,000,000
289	15	21	2408	01	001	012	Differential Cost in the form of Subsidy for Non-procurement Related Activities by WBECSC Ltd. under PDS	480,000,000
290	15	21	2408	01	004	004	World Food Day of FS	35,000,000
291	15	21	2408	01	004	005	Mass Awareness Campaign for Improvement of TDPS	55,000,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
292	15	21	2408	01	101	008	Printing of Ration Cards and other charges incidental to the issuance of Ration Cards	56,733,000
293	15	21	2408	01	101	010	Payment to FPS Dealers for Aadhar Linking	24,000,000
294	15	21	2408	01	102	003	State Subsidy for supply of Wheat/ Fortified Atta	1,440,000,000
295	15	21	2408	01	102	004	Subsidy for Purchase of new Gunny bags and HDPE/PP bags for packing of Paddy & CMR	1,821,600,000
296	15	21	2408	01	102	005	State Subsidy for payment of FPS Dealers claim of Margin and Distributors claim of Margin	2,196,000,000
297	15	21	2408	01	102	006	State Subsidy for purchase of paddy for distribution of Rice in PDS	43,523,275,000
298	15	21	2408	01	102	007	Transport Subsidy on Distribution of Rice and Wheat to APL and BPL Families at Subsidized Price	2,000,000,000
299	15	21	2408	01	789	006	State Subsidy for supply of Wheat/ Fortified Atta	440,000,000
300	15	21	2408	01	789	007	Subsidy for Purchase of new Gunny bags and HDPE/PP bags for packing of Paddy & CMR	556,600,000
301	15	21	2408	01	789	008	State Subsidy for payment of FPS Dealers claim of Margin and Distributors claim of Margin	671,000,000
302	15	21	2408	01	789	009	State Subsidy for purchase of paddy for distribution of Rice in PDS	13,087,800,000
303	15	21	2408	01	789	010	Transport Subsidy on Distribution of Rice and Wheat to APL and BPL Families at Subsidized Price	5,400,000,000
304	15	21	2408	01	796	008	State Subsidy for supply of Wheat/ Fortified Atta	120,000,000
305	15	21	2408	01	796	009	Subsidy for Purchase of new Gunny bags and HDPE/PP bags for packing of Paddy & CMR	151,800,000
306	15	21	2408	01	796	010	State Subsidy for payment of FPS Dealers claim of Margin and Distributors claim of Margin	183,000,000
307	15	21	2408	01	796	011	State Subsidy for purchase of paddy for distribution of Rice in PDS	3,569,400,000
308	15	21	2408	01	796	012	Transport Subsidy on Distribution of Rice and Wheat to APL and BPL Families at Subsidized Price	5,400,000,000
309	15	22	2401	00	119	005	Horticulture Development	21,810,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
310	15	22	2401	00	119	083	Integrated Development of Horticulture under Krishionnati Yojana (Central Share) (OCASPS)[FP]	86,400,000
311	15	22	2401	00	119	084	Integrated Development of Horticulture under Krishionnati Yojana (State Share) (OCASPS)[FT]	86,400,000
312	15	22	2401	00	119	088	Rashtriya Krishi Vikash Yojana (RKVY) (Central Share) RKVY	86,400,000
313	15	22	2401	00	119	089	Rashtriya Krishi Vikash Yojana (RKVY) (State Share) RKVY	7,200,000
314	15	22	2401	00	789	120	Integrated Development of Horticulture under Krishionnati Yojana- Central Share (OCASPS)[FP]	27,600,000
315	15	22	2401	00	789	121	Integrated Development of Horticulture under Krishionnati Yojana-State Share) (OCASPS)[FP]	27,600,000
316	15	22	2401	00	789	139	Rashtriya Krishi Vikash Yojana (RKVY) (Central Share) RKVY	27,600,000
317	15	22	2401	00	796	101	Integrated Development of Horticulture under Krishionnati Yojana- Central Share) (OCASPS)[FP]	6,000,000
318	15	22	2401	00	796	102	Integrated Development of Horticulture under Krishionnati Yojana-State Share) (OCASPS)[FP]	6,000,000
319	15	22	2401	00	796	120	Rashtriya Krishi Vikash Yojana (RKVY) (Central Share) RKVY	6,000,000
320	15	22	2408	01	103	002	PM Formalization of Micro Food Processing Enterprises(PMFME)(3887)(Central share) OCASPS	70,100,000
321	15	22	2408	01	103	003	PM Formalization of Micro Food Processing Enterprises(PMFME)(3887)(State share) OCASPS	55,100,000
322	15	22	2408	01	789	004	PM Formalization of Micro Food Processing Enterprises(PMFME)(3887)(Central share) OCASPS	6,300,000
323	15	22	2408	01	789	005	PM Formalization of Micro Food Processing Enterprises(PMFME)(3887)(State share) OCASPS	9,200,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
324	15	22	4860	60	102	001	Infrastructure facilities for Food Processing Industries Development Programme RIDF	216,000,000
325	15	22	4860	60	789	001	Infrastructure facilities for Food Processing Industries Development Programme (RIDF) RIDF	69,000,000
326	15	22	4860	60	796	001	Infrastructure facilities for Food Processing Industries Development Programme (RIDF) RIDF	15,000,000
327	15	23	2406	01	101	023	Project for Forest and Biodiversity Conservation for Climate Resilience Enhancement in West Bengal (EAP-JICA) EAP	560,000,000
328	15	23	2406	01	102	044	Conservation of Aquatic Ecosystems (Central Share) (OCASPS)[FR]	0
329	15	23	2406	01	102	045	Conservation of Aquatic Ecosystems (State Share) (OCASPS)[FR]	0
330	15	23	2406	01	789	024	Project for Forest and Biodiversity Conservation for Climate Resilience Enhancement in West Bengal (EAP-JICA) EAP	180,000,000
331	15	23	2406	02	110	051	Project Tiger and Elephant (Central Share) OCASPS	102,000,000
332	15	23	2406	02	110	052	Project Tiger and Elephant (State Share) OCASPS	59,200,000
333	15	23	2406	02	112	004	Lloyd Botanic Garden, Darjeeling[FR]	13,000,000
334	15	23	2406	02	112	007	Creation and improvement of parks and gardens[FR]	285,000,000
335	15	23	2406	02	789	010	Project Tiger and Elephant (Central Share) OCASPS	30,000,000
336	15	23	2406	02	789	011	Project Tiger and Elephant (State Share) OCASPS	25,000,000
337	15	23	2406	02	796	018	Project Tiger and Elephant (Central Share) OCASPS	20,000,000
338	15	23	2406	02	796	019	Project Tiger and Elephant (State Share) OCASPS	15,000,000
339	15	23	2406	04	103	001	Compensatory Afforestation[FR]	35,000,000
340	15	23	2406	04	103	002	Catchment Area Treatment Plan[FR]	20,000,000
341	15	23	2406	04	103	003	Integrated Wildlife Management Plan[FR]	150,000,000
342	15	23	2406	04	103	004	Net Present Value of Forest Land[FR]	135,900,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
343	15	23	2406	04	103	005	Interest[FR]	8,000,000
344	15	23	2406	04	904	001	State Compensatory Afforestation Fund[FR]	-500,000,000
345	15	23	4406	01	103	003	Integrated Wildlife Management Plan[FR]	40,000,000
346	16	24	2210	01	110	035	Medical Care Facilities for Urban Population	100,000,000
347	16	24	2210	01	110	090	Repair, Renovation & Maintenance Works in District, Sub-Division & other Urban Hospitals	50,000,000
348	16	24	2210	01	200	017	SwasthyaSathi[HF]	11,202,000,000
349	16	24	2210	02	101	004	Development of Colleges and Hospitals under Ayurveda	7,000,000
350	16	24	2210	02	102	007	Development of Colleges and Hospitals under Homoeopathy	5,000,000
351	16	24	2210	03	110	003	Medical Care facilities for Rural Population	8,000,000
352	16	24	2210	03	110	011	Repair, Renovation & Maintenance Works in Rural Hospitals	20,000,000
353	16	24	2210	05	105	021	Nursing Education.	12,122,000
354	16	24	2210	06	001	003	West Bengal Clinical Establishment Regulatory Commission(WBCERC)	23,130,000
355	16	24	2210	06	001	004	State Organ & Tissue Transplantation Organization[HF]	12,000,000
356	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)(OCASPS) [HF]	8,762,499,000
357	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)(OCASPS) [HF]	4,635,320,000
358	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)(OCASPS)	998,064,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
359	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)(OCASPS)	30,345,000
360	16	24	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	8,643,000
361	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)(OCASPS) [HF]	35,805,000
362	16	24	2210	06	001	018	Infrastructure Maintenance (4064) (State Share)(OCASPS) [HF]	1,500,000,000
363	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)(OCASPS)	1,000,000
364	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)(OCASPS) [HF]	1,000,000
365	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)(OCASPS) [HF]	1,000,000
366	16	24	2210	06	001	022	Commodity Grant under NVHCP under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share) (OCASPS)	0
367	16	24	2210	06	001	025	Procurement of Medicines (State Share of EAP-World Bank) EAP	100,000,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
368	16	24	2210	06	001	027	Charges for Manpower for Social Care Services (Nurses, Attendants and Physiotherapists) (State Share of EAP-World Bank) EAP	50,000,000
369	16	24	2210	06	001	029	Telemedicine Centre at Sub-Centre Level (State Share of EAP-World Bank) EAP	150,000,000
370	16	24	2210	06	003	002	Training of Doctor, Nurses & Technicians under Strengthening the Social Protection System (State Share of EAP-World Bank) EAP	100,000,000
371	16	24	2210	06	101	006	Kolkata Metropolitan Urban Health Organisation(OCASPS) [HF]	110,409,000
372	16	24	2210	06	101	053	West Bengal Universal Eye Health Project-ChokherAlo[HF]	124,300,000
373	16	24	2210	06	101	056	Prevention and Control of Dengue[HF]	1,100,000,000
374	16	24	2210	06	102	002	Enforcement of Food Safety and Standards[HF]	69,394,000
375	16	24	2210	06	102	006	Implementation of the Food Safety and Standards Act,2006 and Rules and Regulation of 2011 (State Contribution)[HF]	30,774,000
376	16	24	2210	06	104	007	State Drug Regulatory System (Central Share)(OCASPS) [HF]	10,200,000
377	16	24	20	06	104	008	State Drug Regulatory System (State Share)(OCASPS) [HF]	3,000
378	16	24	2210	06	789	014	SwasthyaSathi[HF]	10,780,700,000
379	16	24	2210	06	789	015	State Drug Regulatory System (Central Share)(OCASPS) [HF]	300,000
380	16	24	2210	06	789	016	State Drug Regulatory System (State Share)(OCASPS) [HF]	3,000
381	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)(OCASPS) [HF]	5,377,420,000
382	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)(OCASPS) [HF]	558,044,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
383	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)(OCASPS)	300,000,000
384	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)(OCASPS) [HF]	24,465,000
385	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)(OCASPS) [HF]	30,555,000
386	16	24	2210	06	789	029	Infrastructure Maintenance (4064) (State Share)(OCASPS) [HF]	600,000,000
387	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) (OCASPS) [HF]	100,000
388	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)(OCASPS) [HF]	100,000
389	16	24	2210	06	796	012	SwasthyaSathi[HF]	5,698,302,000
390	16	24	2210	06	796	013	State Drug Regulatory System (Central Share)[HF]	3,000,000
391	16	24	2210	06	796	014	State Drug Regulatory System (State Share)[HF]	3,000
392	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)(OCASPS) [HF]	992,700,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
393	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)(OCASPS) [HF]	606,000,000
394	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)(OCASPS) [HF]	56,351,000
395	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)(OCASPS) [HF]	10,000,000
396	16	24	2210	06	796	024	National Vector Borne Disease Control Programme (NVBDP) under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063)(State Share) OCASPS	15,000,000
397	16	24	2210	06	796	026	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) [HF]	5,000,000
398	16	24	2210	06	796	027	Infrastructure Maintenance(4064)(State Share)(OCASPS) [HF]	270,000,000
399	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)(OCASPS) [HF]	15,000,000
400	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)(OCASPS) [HF]	70,000,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
401	16	24	2210	80	101	005	Pradhan MantriAyushman Bharat Health Infrastructure Mission (Central Share)(OCASPS) [HF]	100,000,000
402	16	24	2210	80	101	006	Pradhan MantriAyushman Bharat Health Infrastructure Mission (State Share)(OCASPS) [HF]	6,500,000
403	16	24	2210	80	789	005	Pradhan MantriAyushman Bharat Health Infrastructure Mission (Central Share)(OCASPS) [HF]	40,000,000
404	16	24	2210	80	789	006	Pradhan MantriAyushman Bharat Health Infrastructure Mission (State Share)(OCASPS) [HF]	26,000,000
405	16	24	2210	80	796	005	Pradhan MantriAyushman Bharat Health Infrastructure Mission (Central Share)(OCASPS) [HF]	20,000,000
406	16	24	2210	80	796	006	Pradhan MantriAyushman Bharat Health Infrastructure Mission (State Share)(OCASPS) [HF]	6,500,000
407	16	24	2211	00	101	015	Accredited Social Health Activist (ASHA) Scheme[HF]	3,803,746,000
408	16	24	2250	00	103	021	Gangasagar Mela	50,000,000
409	16	24	4210	01	110	014	District, Sub-Division and other Urban Hospitals	70,000,000
410	16	24	4210	01	110	021	National Mission on Ayush including Mission on Medicinal Plants (Central Share) OCASPS	13,025,000
411	16	24	4210	03	105	014	Nursing Education.	15,000,000
412	16	24	4210	03	105	032	Establishment of New Medical Colleges attached with District/Referral Hospitals (Central Share)(OCASPS) [HF]	2,100,000,000
413	16	24	4210	04	200	007	State Drug Regulatory System (Central Share)(OCASPS) [HF]	20,000,000
414	16	24	4210	04	200	008	State Drug Regulatory System (State Share)(OCASPS) [HF]	8,000,000
415	16	24	4210	04	200	010	Procurement of Equipment (State Share of EAP-World Bank) EAP	100,000,000
416	16	24	4210	04	789	001	State Drug Regulatory System (Central Share)(OCASPS) [HF]	20,000,000
417	16	24	4210	04	789	002	State Drug Regulatory System (State Share)(OCASPS) [HF]	29,760,000
418	16	24	4210	04	796	001	State Drug Regulatory System (Central Share)(OCASPS) [HF]	11,000,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
419	16	24	4210	04	796	002	State Drug Regulatory System (State Share)(OCASPS) [HF]	29,760,000
420	16	24	4210	80	001	002	Pradhan MantriAyushman Bharat Health Infrastructure Mission (Central Share)(OCASPS) [HF]	291,700,000
421	16	24	4210	80	001	003	Pradhan MantriAyushman Bharat Health Infrastructure Mission (State Share)(OCASPS) [HF]	121,134,000
422	16	24	4210	80	001	004	Additional State Share (Top Up) for Pradhan Mantri Ayushman Bharat Health Infrastructure Mission OCASPS	40,000,000
423	16	24	4210	80	789	004	Pradhan MantriAyushman Bharat Health Infrastructure Mission (Central Share)(OCASPS) [HF]	81,600,000
424	16	24	4210	80	789	005	Pradhan MantriAyushman Bharat Health Infrastructure Mission (State Share)(OCASPS) [HF]	90,000,000
425	16	24	4210	80	796	003	Pradhan MantriAyushman Bharat Health Infrastructure Mission (Central Share)(OCASPS) [HF]	35,300,000
426	16	24	4210	80	796	004	Pradhan MantriAyushman Bharat Health Infrastructure Mission (State Share)(OCASPS) [HF]	30,000,000
427	17	25	2250	00	103	004	Gangasagar Mela	135,000,000
428	17	25	3054	04	105	003	Other Expenditure under P.W. Department [PD]	0
429	17	25	3054	04	105	004	Other Expenditure under P.W. (Roads) Department [PD]	0
430	17	25	3054	04	105	005	Development of State Roads under P.W. Department [PD]	0
431	17	25	4059	80	051	003	Construction of Buildings other than office buildings under PWD[PD]	0
432	17	25	5054	03	797	003	West Bengal Compensatory Entry Tax Fund (WBCETF) WBETF	2,500,000,000
433	17	25	5054	04	337	003	Development of State Roads- Rural Roads [PD]	1,898,200,000
434	17	25	5054	04	337	030	Development of State Roads-District Roads (Works Wing) [PD]	0
435	17	25	5054	04	789	004	Development of State Roads-District Roads [PD]	6,465,000,000
436	17	25	5054	04	789	023	Development of State Roads-District Roads (Works Wing) [PD]	0

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
437	17	25	5054	04	796	004	Development of State Roads-District Roads [PD]	1,430,000,000
438	17	25	5054	04	796	022	Development of State Roads-District Roads (Works Wing) [PD]	0
439	17	25	5054	05	337	001	Procurement of Land for Construction of Roads, Bridges/Extension of Roads	300,000,000
440	17	25	5054	80	001	001	Procurement of Land and allied Works [PD]	0
441	17	28	2216	80	103	002	West Bengal Real Estate Regulatory Authority(WBRERA) [HO]	0
442	17	28	4216	02	105	003	Repair and renovation of Rental Housing Estates [HO]	500,000,000
443	17	30	2205	00	102	049	Bangla SangeetMela[IC]	104,500,000
444	17	30	2235	02	200	050	LokPrasarPrakalpa under Jai Bangla(JAIBANGLA) [IC]	2,580,000,000
445	17	30	2250	00	103	008	Gangasagar Mela	10,000,000
446	17	30	4059	80	001	002	Procurement of computers, photocopier machines and peripherals [IC]	250,000
447	17	30	4220	01	200	001	Construction/Renovation for Nandan	20,000,000
448	17	30	6875	60	190	001	Loans to Basumati Corporation [IC]	23,000,000
449	17	31	2250	00	103	019	Gangasagar Mela	10,000,000
450	17	31	2251	00	090	005	Promotion of Information Technology based Industries	55,000,000
451	17	31	2251	00	090	008	E-Goverance and Citizen - Government Interface[IT]	10,000,000
452	17	31	2251	00	090	029	Upkeeping and maintenance of infrastructure in Indo-Bangladesh Border relating to export facilitation[IT]	0
453	17	31	2251	00	090	030	WBSWAN[IT]	357,500,000
454	17	31	2251	00	090	031	SDC (State Data Centre)[IT]	10,000,000
455	17	31	2251	00	090	032	Cyber Security[IT]	100,000,000
456	17	31	2251	00	090	033	Activities relating to awareness to information technology (mela, other awareness programmeetc)[IT]	0
457	17	31	4859	01	004	001	Development and upgradation of infrastructure relating to information technology	10,000,000
458	18	32	2250	00	103	002	Gangasagar Mela	150,000,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
459	18	32	2701	05	101	001	Maintenance and repair of Dams/barrages as per the recommendation of State Dam Safety Organization	50,000,000
460	18	32	4700	06	001	001	Major Irrigation project under AIBP (Central Share) AIBP	169,000,000
461	18	32	4700	06	001	002	Major Irrigation project under AIBP (State Share) AIBP	112,000,000
462	18	32	4700	06	789	001	Major Irrigation Projects under AIBP(Central Share) AIBP	57,000,000
463	18	32	4700	06	789	002	Major Irrigation Projects under AIBP(State Share) AIBP	38,000,000
464	18	32	4700	06	796	001	Major Irrigation Projects under AIBP(Central Share) AIBP	14,000,000
465	18	32	4700	06	796	002	Major Irrigation Projects under AIBP(State Share) AIBP	10,000,000
466	18	32	4700	08	001	005	West Bengal Major Irrigation and Flood Management Project (WBMIFMP) - Irrigation Management (EAP- IBRD & AIIB) EAP	2,390,000,000
467	18	32	4700	08	001	006	West Bengal Major Irrigation and Flood Management Project (WBMIFMP) - Irrigation Modernization (EAP- IBRD & AIIB) EAP	1,785,000,000
468	18	32	4700	08	001	008	West Bengal Major Irrigation and Flood Management Project (WBMIFMP) - Project Management (EAP- IBRD & AIIB) EAP	350,000,000
469	18	32	4700	08	789	004	West Bengal Major Irrigation and Flood Management Project (WBMIFMP) - Irrigation Management (EAP- IBRD & AIIB) EAP	1,520,000,000
470	18	32	4700	08	789	005	West Bengal Major Irrigation and Flood Management Project (WBMIFMP) - Irrigation Modernization (EAP- IBRD & AIIB) EAP	1,330,000,000
471	18	32	4700	08	796	004	West Bengal Major Irrigation and Flood Management Project (WBMIFMP) - Irrigation Management (EAP- IBRD & AIIB) EAP	440,000,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
472	18	32	4700	08	796	005	West Bengal Major Irrigation and Flood Management Project (WBMIFMP) - Irrigation Modernization (EAP- IBRD & AIIB) EAP	385,000,000
473	18	32	4700	09	001	002	Dam Rehabilitation and Improvement Project (DRIP)-II [World Bank - EAP] EAP	280,000,000
474	18	32	4700	09	789	001	Dam Rehabilitation and Improvement Project (DRIP)-II [World bank - EAP] EAP	94,200,000
475	18	32	4700	09	796	001	Dam Rehabilitation and Improvement Project (DRIP)-II [World Bank - EAP] EAP	21,000,000
476	18	32	4711	03	103	320	Special Infrastructure Projects [IW]	1,900,000,000
477	18	33	2056	00	003	001	Training Institute for Correctional Homes Staff	13,450,000
478	18	34	2014	00	102	004	Circuit Bench of calcutta High court at Jalpaiguri.	6,000,000
479	18	34	2014	00	102	007	e-court project (Central Share) OTHER	10,000,000
480	19	35	2230	01	001	011	The West Bengal Migrant Workers' Welfare Scheme, 2023	47,000,000
481	19	35	2230	02	789	005	National Career Service Project (Mission Mode Project for Employment Exchange) (Central Share) OCASPS	20,000,000
482	19	35	2235	02	200	052	Social Welfare Scheme for the Unemployed Persons including Yuvashree YUVA	1,800,000,000
483	19	35	2235	60	200	005	Provident Fund Scheme for Unorganised Workers in Urban and Rural Areas [LB]	0
484	19	35	2235	60	200	036	Scheme for Financial Assistance to the Workers in Locked out Industrial Units (F A W L O I)	591,600,000
485	19	35	2235	60	789	003	Provident Fund Scheme for Unorganised Workers in Urban and Rural Areas [LB]	0
486	19	35	2235	60	796	005	Provident Fund Scheme for Unorganised Workers in Urban and Rural Areas [LB]	0
487	19	35	4210	01	102	002	Capital Exp. under E.S.I (M.B.) Scheme [LB]	0
488	19	37	2202	03	102	056	Assistance to the National University of Juridical Sciences	45,150,000
489	19	38	2225	04	277	037	Repair and Renovation of Madrasah Buildings [MD]	120,000,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
490	19	38	2225	04	283	001	Scheme for Housing for Destitute Minority Women under Destitute Minority	3,200,000,000
491	19	38	2225	04	800	004	Contribution to the Board of Wakfs, West Bengal	1,628,874,000
492	19	38	2235	02	104	032	Scheme for Housing for Destitute Minority Women under Destitute Minority Women Rehabilitation Programme [MD]	0
493	19	38	4225	04	102	001	Development and Welfare of Minorities [MD]	6,496,000,000
494	19	38	4225	04	102	002	Construction Works for Development of Minorities [MD]	2,300,000,000
495	19	38	4225	04	277	005	Construction of Boundary Wall Surrounding graveyards/ ID gagh/ Mazar etc. for Minority Communities[MD]	0
496	19	38	4225	04	277	006	Integrated Minority Development Scheme[MD]	1,600,000,000
497	19	38	4225	04	277	007	Development of Waqf Properties[MD]	200,000,000
498	19	38	4225	04	277	014	Development of Aliah University [MD]	1,320,000,000
499	19	38	4225	04	277	019	Additional State Share (Top Up) for Pradhan Mantri Jan Vikas Karyakram (erstwhile MSDP) OCASPS	30,000,000
500	19	40	2049	60	701	017	Interest on Finance Commission Grants relating to P & RD Dept (15-FC) [PN]	0
501	19	40	2235	03	101	003	Indira Gandhi National Disability Pension Scheme (IGNDPS) (Central Share) (NSAP) [PN]	169,111,000
502	19	40	2235	03	101	005	Indira Gandhi National Widow Pension Scheme (IGNWPS)(Central Share) (NSAP) [PN]	2,580,800,000
503	19	40	2250	00	103	018	Gangasagar Mela	20,000,000
504	19	40	2501	06	102	006	Start Up Village Entrepreneurship Programme under DAYNRLM (Central Share) (OCASPS) [PN]	200,000,000
505	19	40	2501	06	102	007	Start Up Village Entrepreneurship Programme under DAYNRLM (State Share) (OCASPS) [PN]	72,314,000
506	19	40	2501	06	102	008	Rural Self Employment Training Institute under DAYNRLM (Central Share) (OCASPS) [PN]	100,000,000
507	19	40	2505	01	702	001	Rural Works Programmes [PN]	540,482,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
508	19	40	2515	00	001	015	Assistance to Rural Road Network Management Units (RRNMUs) (Central Share)(OCASPS) [PN]	30,000,000
509	19	40	2515	00	001	015	Assistance to Rural Road Network Management Units (RRNMUs) (Central Share) (OCASPS) [PN]	30,000,000
510	19	40	2515	00	001	016	Assistance to Rural Road Network Management Units (RRNMUs) (State Share)(OCASPS) [PN]	3,738,742,000
511	19	40	2515	00	001	017	Assistance to WBSDRA for administrative support to PMGSY (100% State Share)(OCASPS) [PN]	195,600,000
512	19	40	2515	00	003	005	Assistance to Rural Connectivity Training & Research Centre(RCTRC)	22,000,000
513	19	40	2515	00	196	024	Payment of Outstanding Electricity Dues of All Gram Panchayats up to 31.03.2022 [PN]	0
514	19	40	2515	00	198	018	Payment of Outstanding Electricity Dues of All Zilla Parisads up to 31.03.2022 [PN]	0
515	19	40	3451	00	090	021	Department of Panchayat and Community Development Community Development Branch	10,000,000
516	19	40	4515	00	103	005	Construction & Upgradation of Rural Roads under Pathashree-Rastashree Scheme	4,000,000,000
517	19	40	4515	00	103	006	Special Infrastructure Projects	1,000,000,000
518	19	40	4515	00	789	004	Construction & Upgradation of Rural Roads under Pathashree-Rastashree Scheme	5,000,000,000
519	19	40	4515	00	789	005	Special Infrastructure Projects	330,000,000
520	19	40	4515	00	796	004	Construction & Upgradation of Rural Roads under Pathashree-Rastashree Scheme	5,000,000,000
521	19	40	4515	00	796	005	Special Infrastructure Projects	100,000,000
522	20	42	2070	00	003	002	Training of Administrative Officers	12,000,000
523	20	42	2070	00	003	008	Establishment of Regional Training Centres	19,000,000
524	20	42	2070	00	003	011	I.A.S. Probationers Training	20,000,000
525	20	42	2235	02	001	023	Bangla Sahayata Kendra [HR] (detailed head 31, 77)	100,797,000
526	20	42	2251	00	090	020	e-Governance and Citizen Government Interface [HR]	0
527	20	43	2250	00	103	020	Gangasagar Mela	5,000,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
528	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 BarjoreBankura. [PO]	1,500,000,000
529	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 BarjoreBankura. [PO]	0
530	20	43	3451	00	090	060	One time settlement of outstanding electricity dues of various Govt Depts. up to 31.03.2022 [PO]	0
531	20	43	4801	01	190	004	Equity participation of State Government for Implementation of Turga Pumped Storage Projects (1000 MW) (State Share) [EAP-JICA] EAP	500,000,000
532	20	43	4801	05	190	006	Equity Participation in WBSEDCL by State Government for Implementation of West Bengal Electricity Distribution Grid Modernization Project (Project ID: 10036) EAP	7,300,000,000
533	20	43	4810	00	190	004	125 MW Solar Power Project at Goaltore, Paschim Medinipur [EAP - KFW] EAP	3,500,000,000
534	20	45	2250	00	103	003	Gangasagar Mela	900,000,000
535	20	45	4215	01	102	025	ADB Assisted West Bengal Drinking Water Sector Improvement Project (WBDWSIP) (State Share) [EAP-ADB] EAP	2,821,000,000
536	20	45	4215	01	789	022	ADB Assisted West Bengal Drinking Water Sector Improvement Project (WBDWSIP) (State Share) [EAP-ADB] EAP	998,200,000
537	20	45	4215	01	796	023	ADB Assisted West Bengal Drinking Water Sector Improvement Project (WBDWSIP) (State Share) [EAP-ADB] EAP	520,800,000
538	20	45	4215	02	106	001	Development of Sewerage System in Tarapith area in the district of Birbhum	30,000,000
539	20	51	2203	00	003	007	Grants to Paschimanga Society for Skill Development (PBSSD) for implementation of State Engagement Component under Pradhan MantriKaushalVikasYojana (PMKVY) (Central	20,000,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
							Share)(OCASPS) [ET]	
540	20	51	2203	00	105	017	Registration of Polytechnics with National Board of Accreditation (NBA) (detailed heads 31, 50)	60,000,000
541	20	51	2203	00	789	013	Grants to Paschimbanga Society for Skill Development (PBSSD) for implementation of State Engagement Component under Pradhan MantriKaushalVikasYojana (PMKVY) (Central Share)(OCASPS) [ET]	10,000,000
542	20	51	2203	00	796	011	Grants to Paschimbanga Society for Skill Development (PBSSD) for implementation of State Engagement Component under Pradhan MantriKaushalVikasYojana (PMKVY) (Central Share)(OCASPS) [ET]	10,000,000
543	20	51	4202	02	103	006	Up gradation of Government ITIs into Model ITIs (Central Share) OCASPS	12,300,000
544	20	51	4250	00	201	011	Upgrading of ITI into Centre of Excellence [50:50] (State Share) OCASPS	9,000,000
545	21	52	2250	00	103	009	Gangasagar Mela	50,000,000
546	21	52	4070	00	001	026	Creation of IT infrastructure	10,000,000
547	21	53	2041	00	101	003	Cost of Smart Card Type Driving License and Registration Certificate	30,900,000
548	21	53	2250	00	103	005	Gangasagar Mela	50,000,000
549	21	53	3053	80	003	001	Scheme for Training in Aviation in West Bengal	14,542,000
550	21	53	3055	00	001	004	Road Safety / Setting up of Road Safety Division / Education / Awareness / Acquisition of Necessary Equipment / Publicity etc.	445,266,000
551	21	53	5055	00	001	001	Transportation Operation Improvement Programme, Road Safety setting up of Check Posts [TR]	2,300,000,000
552	21	53	5055	00	001	002	Road safety/setting up of road safety division/ rescue Aid posts, Road Safety Education, Acquisition of necessary equipment	572,000,000
553	21	53	5055	00	800	008	Computerisation & maintenance of computers	50,000,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
554	21	53	5056	00	104	003	World Bank supported West Bengal Inland Waterways Transport, Logistics and Spatial Development Project [WBIWTLSDP] [World Bank - EAP] EAP	2,250,000,000
555	21	55	2702	80	005	011	7th minor irrigation (MI) census and 2nd water body census (central assistance) OTHER	20,000,000
556	21	55	4702	00	001	003	Computerization of the Water Resources Development Directorate	65,000,000
557	21	55	4702	00	101	046	MatirShristi (MATIRSRI) [WI]	700,000,000
558	21	55	4702	00	102	019	Implementation of Schemes under Har Khet Ko Pani under PMKSY (Central Share) OCASPS	140,000,000
559	21	55	4702	00	102	020	Implementation of Schemes under Har Khet Ko Pani under PMKSY (State Share) OCASPS	84,000,000
560	21	55	4702	00	789	043	Implementation of Schemes under Har Khet Ko Pani under PMKSY (Central Share) OCASPS	48,000,000
561	21	55	4702	00	789	044	Implementation of Schemes under Har Khet Ko Pani under PMKSY (State Share) OCASPS	28,800,000
562	21	55	4702	00	789	045	MatirShristi (MATIRSRI) [WI]	240,000,000
563	21	55	4702	00	796	056	Implementation of Schemes under Har Khet Ko Pani under PMKSY (Central Share) OCASPS	12,000,000
564	21	55	4702	00	796	057	Implementation of Schemes under Har Khet Ko Pani under PMKSY (State Share) OCASPS	7,200,000
565	21	55	4702	00	796	058	MatirShristi (MATIRSRI) [WI]	60,000,000
566	21	58	2575	02	101	029	Paschimanchal Unnayan Parshad [PM]	50,000,000
567	21	58	2575	02	196	001	Repair, Renovation & Beautification Work of Guptomoni Temple Premises	10,000,000
568	21	62	4575	02	797	001	West Bengal Compensatory Entry Tax Fund (WBCETF) WBETF	300,000,000
569	12	65	2049	01	200	040	Loan for Implementation of State Development Schemes[TW]	0
570	12	65	2225	02	277	030	Grants to Hostellers of Ashram Hostels for ST Students towards Meal and Other Charges	250,000,000
571	12	65	2225	02	796	056	Grants to Hostellers of School attached Hostels for ST Students towards Meal Charges	515,000,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
572	12	65	2225	02	796	126	Administrative Cost to the State of West Bengal (100% Central Share) OCASPS	6,000,000
573	12	65	2235	02	104	036	Jai Johar-Old Age Pension to Scheduled Tribes under Jai Bangla JAIBANGLA	3,630,000,000
574	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[TW]	20,000,000
575	12	65	4225	02	796	058	Roads, Bridges and Culverts[TW]	700,000,000
576	12	65	4225	02	796	070	Infrastructure Development[TW]	1,940,000,000
577	12	65	6225	02	190	005	Loan for Implementation of State Development Schemes[TW]	0
578	22	68	2015	00	102	001	Election Establishment	22,500,000
579	22	68	2015	00	105	002	Deployment of police and other forces for conducting Elections under LokSabha Election [HH]	1,650,000,000
580	22	68	2015	00	105	003	CAPF related expenditure for conducting Elections in the State [HH]	2,300,000,000
581	22	68	2015	00	109	004	Deployment of police and other forces for conducting Elections under Panchyat/Local Bodies [HH]	80,000,000
582	22	68	2015	00	109	005	CAPF related expenditure for conducting Elections in the State [HH]	80,000,000
583	22	68	2052	00	091	009	Agency Functions of Ministry of External Affairs for Passport Services and Emigrants[HH]	21,880,000
584	22	68	2055	00	108	022	Development of Traffic in Kolkata	145,428,000
585	22	68	2055	00	109	024	Grants to Puja Organizers[HH]	0
586	22	68	2055	00	109	028	Assistance to Puja Organizers PUJA	3,200,000,000
587	22	68	2055	00	109	029	Development of Traffic in the area of West Bengal Police Jurisdiction	13,000,000
588	22	68	2055	00	115	020	Women Safety under Nirbhaya (State Share) OCASPS	11,700,000
589	22	68	2059	01	053	049	Maintenance of Government Buildings by West Bengal Police Housing & Infrastructure Development Corporation	52,500,000
590	22	68	2250	00	103	017	Gangasagar Mela	110,000,000
591	22	68	4055	00	207	025	Women Safety under Nirbhaya (Central Share) OCASPS	267,500,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
592	22	68	4055	00	207	026	Women Safety under Nirbhaya (State Share) OCASPS	166,600,000
593	22	68	4070	00	001	011	Infrastructure development in connection with Home Guard establishment[HH]	22,000,000
594	23	69	2053	00	093	002	Reimbursement of salary & other allowances to DPL for the employees deployed at District Offices under L&LR Department	6,120,000
595	23	69	4070	00	001	015	Schemes for IT Infrastructure & Computerization in the offices under L&LR Department	700,000,000
596	23	70	2202	03	001	006	Student Credit Card [HE]	500,000,000
597	23	70	2202	03	911	041	Development of University [HE]	0
598	23	70	2203	00	112	001	Development of Engineering College	60,000,000
599	23	70	2203	00	112	056	Non Govt Engineering College - RCC Institute of Information Technology, Kolkata [HE]	5,202,000
600	23	70	2203	00	112	057	Alipurduar Government Engineering and Management College [HE]	41,299,000
601	23	70	4202	01	203	020	Development of New Universities and Higher Education [HE] [HE]	1,050,000,000
602	23	70	4202	80	001	001	Strengthening of Education Administration-(Higher)	10,000,000
603	24	71	2217	05	001	005	Duare Sarkar Campaign in Urban Areas [PS]	0
604	24	71	2515	00	001	012	ParaySamadhan in Rural Areas [PS]	3,500,000
605	24	71	2515	00	001	014	DUARE SARKAR Campaign in Rural Areas [PS]	0
606	24	71	4217	60	001	005	ParaySamadhan in Urban Areas [PS]	1,500,000
607	24	72	2217	03	191	011	Atal Mission for Rejuvenation and Urban Transformation for Geographical Information System (GIS) (AMRUT) (100% Central Share) (OCASPS) OCASPS	21,760,000
608	24	72	2217	03	191	012	Atal Mission for Administrative and other expenses (A&OE) (AMRUT) (100% Central Share) (OCASPS) OCASPS	21,760,000
609	24	72	2217	03	191	013	Atal Mission for Information Education & Communication (IEC) and Technology (AMRUT) (100% Central Share) (OCASPS) OCASPS	10,880,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
610	24	72	2217	03	192	005	Atal Mission for Rejuvenation and Urban Transformation for Geographical Information System (GIS) (AMRUT) (100% Central Share) (OCASPS) OCASPS	122,260,000
611	24	72	2217	03	192	006	Atal Mission for Administrative and other expenses (A&OE) (AMRUT) (100% Central Share) (OCASPS) OCASPS	122,260,000
612	24	72	2217	03	192	007	Atal Mission for Information Education & Communication (IEC) and Technology (AMRUT) (100% Central Share) (OCASPS) OCASPS	61,130,000
613	24	72	2217	03	789	003	Atal Mission for Rejuvenation and Urban Transformation for Geographical Information System (GIS) (AMRUT) (100% Central Share) (OCASPS) OCASPS	43,980,000
614	24	72	2217	03	789	004	Atal Mission for Administrative and other expenses (A&OE) (AMRUT) (100% Central Share) (OCASPS) OCASPS	43,980,000
615	24	72	2217	03	789	005	Atal Mission for Information Education & Communication (IEC) and Technology (AMRUT) (100% Central Share) (OCASPS) OCASPS	21,990,000
616	24	72	2217	03	796	003	Atal Mission for Rejuvenation and Urban Transformation for Geographical Information System (GIS) (AMRUT) (100% Central Share) (OCASPS) OCASPS	12,000,000
617	24	72	2217	03	796	004	Atal Mission for Administrative and other expenses (A&OE) (AMRUT) (100% Central Share) (OCASPS) OCASPS	12,000,000
618	24	72	2217	03	796	005	Atal Mission for Information Education & Communication (IEC) and Technology (AMRUT) (100% Central Share) (OCASPS) OCASPS	6,000,000
619	24	72	2217	05	001	002	Assistance for Smart Cities (Central share) OCASPS	1,470,000,000
620	24	72	2217	05	051	004	Banglar Bari [UM]	0
621	24	72	2217	05	191	116	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (Infra dev For areas other than hills) (State Share) OCASPS	218,900,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
622	24	72	2217	05	192	074	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (Infra dev For areas other than hills) (State Share) OCASPS	153,600,000
623	24	72	2217	05	192	075	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (Infra dev For hill areas) (State Share) OCASPS	41,600,000
624	24	72	2217	05	193	079	Grants towards works undertaken by HIDCO and other township projects[UM]	40,000,000
625	24	72	2217	05	193	098	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (Infra dev For areas other than hills) (State Share) OCASPS	0
626	24	72	2217	05	193	099	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (Infra dev For hills areas) (State Share) OCASPS	0
627	24	72	2217	05	789	023	Construction/Re Development of Housing of the Urban Poor	130,000,000
628	24	72	2217	05	789	036	Banglar Bari [UM]	11,000,000
629	24	72	2217	05	789	045	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (Infra Dev for areas other than hills)(State Share) OCASPS	43,900,000
630	24	72	2217	05	789	046	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (Infra dev For hill areas) (State Share) OCASPS	11,900,000
631	24	72	2217	05	796	011	Construction/Re-Development Of Housing of the Urban Poor	20,000,000
632	24	72	2217	05	796	022	Banglar Bari [UM]	6,800,000
633	24	72	2217	05	796	029	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (Infra dev for areas other than hills)(State Share) OCASPS	22,000,000
634	24	72	2217	05	796	030	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (Infra dev For hill areas) (State Share) OCASPS	5,900,000
635	24	72	2217	80	001	014	Grants to State Urban Development Agency[UM]	73,014,000
636	24	72	2235	60	200	097	MAA Scheme for providing Meal to Poor Citizens[UM]	680,000,000
637	24	72	2250	00	103	006	Gangasagar Mela	50,100,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
638	24	72	4217	01	051	012	Kolkata Environment Improvement Investment Programme Project - III (KEIIP-III) under ADB (State Share) (EAP) (SDS)(EAP) [UM]	0
639	24	72	4217	01	051	013	State Share of ADB assisted Kolkata Environment Improvement Investment Programme Project - III (KEIIP-III) [EAP-ADB] EAP	1,300,000,000
640	24	72	4217	01	191	003	State Share of ADB assisted Kolkata Environment Improvement Investment Programme Project - II (KEIIP-II) [EAP-ADB] EAP	1,000,000,000
641	24	72	4217	03	191	003	Atal Mission for Rejuvenation and Urban Transformation for million plus cities(AMRUT)(Central Share) OCASPS	628,236,000
642	24	72	4217	03	191	004	Atal Mission for Rejuvenation and Urban Transformation for million plus cities (AMRUT)(State Share) OCASPS	1,500,000,000
643	24	72	4217	03	192	003	Atal Mission for Rejuvenation and Urban Transformation for cities with 1 lakh to 10 lakh population (AMRUT)(Central Share) OCASPS	3,380,500,000
644	24	72	4217	03	192	004	Atal Mission for Rejuvenation and Urban Transformation for cities with 1lakh to 10 lakh population (AMRUT)(State Share) OCASPS	4,000,000,000
645	24	72	4217	03	192	005	Atal Mission for Rejuvenation and Urban Transformation for cities with less than 1 lakh population (AMRUT)(Central Share) OCASPS	2,473,000,000
646	24	72	4217	03	192	006	Atal Mission for Rejuvenation and Urban Transformation for cities with less than 1 lakh population (AMRUT)(State Share) OCASPS	1,500,000,000
647	24	72	4217	03	789	003	Atal Mission for Rejuvenation and Urban Transformation for million plus cities (AMRUT)(Central Share) (OCASPS) [UM]	1,385,000
648	24	72	4217	03	789	004	Atal Mission for Rejuvenation and Urban Transformation for million plus cities (AMRUT)(State Share) (OCASPS) [UM]	4,156,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
649	24	72	4217	03	789	005	Atal Mission for Rejuvenation and Urban Transformation for cities with 1lakh to 10 lakh population (AMRUT)(Central Share) OCASPS	7,454,000
650	24	72	4217	03	789	006	Atal Mission for Rejuvenation and Urban Transformation for cities with 1lakh to 10 lakh population (AMRUT)(State Share) OCASPS	14,909,000
651	24	72	4217	03	789	007	Atal Mission for Rejuvenation and Urban Transformation for cities with less than 1 lakh population (AMRUT)(Central Share) OCASPS	5,453,000
652	24	72	4217	03	789	008	Atal Mission for Rejuvenation and Urban Transformation for cities with less than 1 lakh population (AMRUT)(State Share) OCASPS	5,453,000
653	24	72	4217	03	796	003	Atal Mission for Rejuvenation and Urban Transformation for cities with less than 1 lakh population (AMRUT)(Central Share) OCASPS	378,000
654	24	72	4217	03	796	004	Atal Mission for Rejuvenation and Urban Transformation for cities with less than 1 lakh population (AMRUT)(State Share) OCASPS	1,134,000
655	24	72	4217	03	796	005	Atal Mission for Rejuvenation and Urban Transformation for cities with 1lakh to 10 lakh population (AMRUT)(State Share) OCASPS [UM]	2,034,000
656	24	72	4217	03	796	006	Atal Mission for Rejuvenation and Urban Transformation for cities with 1lakh to 10 lakh population (AMRUT)(State Share) OCASPS [UM]	4,068,000
657	24	72	4217	03	796	007	Atal Mission for Rejuvenation and Urban Transformation for cities with less than 1 lakh population (AMRUT)(State Share) (OCASPS) [UM]	1,488,000
658	24	72	4217	03	796	008	Atal Mission for Rejuvenation and Urban Transformation for cities with less than 1 lakh population (AMRUT)(State Share) (OCASPS) [UM]	1,488,000
659	24	72	4217	60	001	007	Scheme for IT Infrastructure & EODB Activities [UM]	0

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
660	24	72	4217	60	051	022	Development Schemes of KMDA,HIT,HIDCO, NKDA, Kalyani Township [UM]	100,000,000
661	24	72	4217	60	193	002	Development/ Construction schemes for all the Development Authorities [UM]	4,000,000,000
662	24	73	2245	02	111	002	Payment of Ex-gratia to the next of kin of the deceased due to COVID-19 death [under Recovery & Restoration (Out of 30% of SDRMF)] SDRMF	50,000,000
663	24	73	2245	02	191	001	Emergency Repair and maintenance of Municipal Properties damaged/destroyed by Natural calamity [Under Recovery & Restoration (Out of 30% of SDRMF)] SDRMF	500,000,000
664	24	73	2245	07	101	002	Scheme for taking preventive measures to mitigate the risk of earthquake (20% of SDRMF) (SDRMF) [DM]	0
665	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) (SDRMF) [DM]	0
666	24	73	2245	07	101	004	Scheme for taking preventive measures to mitigate the risk of drought (20% of SDRMF) (SDRMF) [DM]	0
667	24	73	2245	07	101	005	Scheme for taking preventive measures to mitigate the risk of landslide (20% of SDRMF) (SDRMF) [DM]	0
668	24	73	2245	07	101	006	Scheme for taking preventive measures to mitigate the risk of lightening (20% of SDRMF) (SDRMF) [DM]	0
669	24	73	2245	80	102	005	Project Management and Implementation Support (Component-C & D) (Central Share) OCASPS	437,928,000
670	24	73	2245	80	102	005	Project Management and Implementation Support (Component-C & D) (Central Share) OCASPS	32,928,000
671	24	73	2250	00	103	011	Gangasagar Mela	28,933,000
672	24	73	4059	60	051	012	Construction of Multi-Purpose Cyclone Shelter (MPCS) (Component-B) (Central Share) OCASPS	62,072,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
673	26	74	2049	01	200	041	Loan for Implementation of State Development Schemes [WC]	0
674	26	74	2235	02	101	039	Manabik Scheme under Jai Bangla(JAIBANGLA) [WC]	4,500,000,000
675	26	74	2235	02	102	095	Umbrella ICDS-Anganwadi Services under SakshamAnganwadi and POSHAN 2.0(60:40) (Central Share)(OCASPS) [WC]	3,429,650,000
676	26	74	2235	02	102	096	Umbrella ICDS-Anganwadi Services under SakshamAnganwadi and POSHAN 2.0(60:40) (State Share)(OCASPS) [WC]	3,102,150,000
677	26	74	2235	02	102	099	Establishment Charges of SakshamAnganwadi& POSHAN 2.0 (erstwhile ICDS)[WC]	0
678	26	74	2235	02	102	100	Transfer of salary & wages under SakshamAnganwadi and POSHAN 2.0 to SNA (25:75)(Central share)(OCASPS) [WC]	0
679	26	74	2235	02	102	101	Transfer of salary & wages under SakshamAnganwadi and POSHAN 2.0 to SNA (25:75)(State share)(OCASPS) [WC]	0
680	26	74	2235	02	102	102	Child Helpline Services under Mission Vatsalya (GoI Code 3976)(Central Share) OCASPS	40,000,000
681	26	74	2235	02	102	103	Non-Institutional Care-Sponsorship/ Foster Care/ After Care under Mission Vatsalya (Central Share) OCASPS	40,000,000
682	26	74	2235	02	102	104	Non-Institutional Care-Sponsorship/ Foster Care/ After Care under Mission Vatsalya (State Share) OCASPS	20,000,000
683	26	74	2235	02	102	105	Swachhata Action Plan (SAP) under Mission Vatsalya (Central Share) OCASPS	20,000,000
684	26	74	2235	02	103	076	Lakshmir Bhandar (LAXMI) [WC]	88,000,500,000
685	26	74	2235	02	103	084	Samarthya under Shakti Sadan [Mission Shakti] [3980] (State Share) OCASPS	50,000,000
686	26	74	2235	02	104	035	Capacity Building for frontline workers for providing services to vulnerable (State Share of EAP-World Bank) EAP	500,000,000
687	26	74	2235	02	789	059	Manabik Scheme under Jai Bangla (JAIBANGLA) [WC]	1,700,000,000
688	26	74	2235	02	789	078	Lakshmir Bhandar (LAXMI) [WC]	45,000,000,000

Sl No.	B.P No.	Grant No.	Maj Hd.	Sub-Maj Hd.	Minor Hd.	Sub Hd.	Sub Head Details	Budget Provision (Rs)
689	26	74	2235	02	789	091	Child Helpline Services under Mission Vatsalya (GoI Code 3976)(Central Share) OCASPS	10,000,000
690	26	74	2235	02	789	092	Non-Institutional Care-Sponsorship/ Foster Care/ After Care under Mission Vatsalya (Central Share) OCASPS	10,000,000
691	26	74	2235	02	789	093	Non-Institutional Care-Sponsorship/ Foster Care/ After Care under Mission Vatsalya (State Share) OCASPS	10,000,000
692	26	74	2235	02	789	094	Swachhata Action Plan (SAP) under Mission Vatsalya (Central Share) OCASPS	15,000,000
693	26	74	2235	02	789	095	Swachhata Action Plan (SAP) under Mission Vatsalya (State Share) OCASPS	5,000,000
694	26	74	2235	02	796	056	Manabik Scheme under Jai Bangla (JAIBANGLA) [WC]	400,000,000
695	26	74	2235	02	796	078	Lakshmir Bhandar (LAXMI) [WC]	11,000,000,000
696	26	74	2235	02	796	095	Swachhata Action Plan (SAP) under Mission Vatsalya (State Share) OCASPS	5,000,000
697	26	74	2236	02	101	029	Programme of Nutrition for children	210,000,000
698	26	74	2250	00	103	013	Gangasagar Mela	5,000,000
699	26	74	4235	02	102	017	Implementation of 'Swachhta Action Plan (SAP)' under Anganwadi Services under Saksham Anganwadi and POSHAN 2.0 (3975)(Central share) OCASPS	80,000,000
700	26	74	4235	02	102	018	Implementation of 'Swachhta Action Plan (SAP)' under Anganwadi Services under Saksham Anganwadi and POSHAN 2.0 (3975)(State share) OCASPS	30,000,000
701	26	74	6235	02	190	001	Loan for Implementation of State Development Schemes [WC]	0
702	26	75	4885	60	001	001	Setting up of different industrial parks [IN]	9,249,509,000
703	20	78	2810	02	102	004	Procurement/installation of P.V. Street Light/P.V.Pumps etc.	375,000,000
704	20	78	4810	00	600	002	Implementation of Solar panels on Government properties.	395,000,000

Annexure – 2*(Reference to paragraph no. 4.3)***Revised Budget in variance with total Appropriation for the F.Y. 2023-24**

Grant No. & Head of Account	Original Budget Estimates (Rs.)	Supplementary Demand (Rs.)	Net Re-appropriation (Rs.)	Surrender (Rs.)	Total Appropriation (Rs.)	Revised Estimate (Rs.)	Variance (Col. 6-7)
1	2	3	4	5	6	7	8
04-2401-00-789-141-31-02	0	1,000	0	0	1,000	10,00,000	-9,99,000
15-4202-01-201-010-53-00	0	1,000	0	0	1,000	1,90,86,00,000	-1,90,85,99,000
18-2049-01-101-235-45-00	0	0	0	0	0	1,14,30,00,000	-1,14,30,00,000
18-2049-01-101-361-45-00	0	1,000	0	0	1,000	1,93,50,00,000	-1,93,49,99,000
18-2049-01-101-362-45-00	0	1,000	0	0	1,000	1,18,95,00,000	-1,18,94,99,000
18-2049-01-101-363-45-00	0	1,000	0	0	1,000	1,59,00,00,000	-1,58,99,99,000
18-2049-01-101-364-45-00	0	1,000	0	0	1,000	76,40,00,000	-76,39,99,000
18-2049-01-101-365-45-00	0	1,000	0	0	1,000	1,53,40,00,000	-1,53,39,99,000
18-2049-01-101-366-45-00	0	1,000	0	0	1,000	1,53,40,00,000	-1,53,39,99,000
18-2049-01-101-367-45-00	0	1,000	0	0	1,000	1,53,40,00,000	-1,53,39,99,000
18-2049-01-101-368-45-00	0	1,000	0	0	1,000	1,52,80,00,000	-1,52,79,99,000
18-2049-01-101-369-45-00	0	1,000	0	0	1,000	1,53,20,00,000	-1,53,19,99,000
18-2049-01-101-370-45-00	0	1,000	0	0	1,000	77,10,00,000	-77,09,99,000
18-2049-01-101-371-45-00	0	1,000	0	0	1,000	1,53,80,00,000	-1,53,79,99,000
18-2049-01-101-372-45-00	0	1,000	0	0	1,000	1,92,25,00,000	-1,92,24,99,000
18-2049-01-101-373-45-00	0	1,000	0	0	1,000	1,55,00,00,000	-1,54,99,99,000
18-2049-01-101-374-45-00	0	1,000	0	0	1,000	1,94,75,00,000	-1,94,74,99,000
18-2049-01-101-375-45-00	0	1,000	0	0	1,000	1,93,50,00,000	-1,93,49,99,000
18-2049-01-101-376-45-00	0	1,000	0	0	1,000	1,93,50,00,000	-1,93,49,99,000
18-2049-01-101-377-45-00	0	1,000	0	0	1,000	2,76,15,00,000	-2,76,14,99,000

Grant No. & Head of Account	Original Budget Estimates (Rs.)	Supplementary Demand (Rs.)	Net Re-appropriation (Rs.)	Surrender (Rs.)	Total Appropriation (Rs.)	Revised Estimate (Rs.)	Variance (Col. 6-7)
18-2049-01-101-378-45-00	0	1,000	0	0	1,000	2,74,75,00,000	-2,74,74,99,000
18-2049-01-101-379-45-00	0	1,000	0	0	1,000	74,70,00,000	-74,69,99,000
18-2049-01-101-380-45-00	0	1,000	0	0	1,000	37,30,00,000	-37,29,99,000
18-2049-01-101-381-45-00	0	1,000	0	0	1,000	73,60,00,000	-73,59,99,000
18-2049-01-101-382-45-00	0	1,000	0	0	1,000	55,20,00,000	-55,19,99,000
18-2049-01-101-383-45-00	0	1,000	0	0	1,000	74,10,00,000	-74,09,99,000
18-2049-01-101-384-45-00	0	1,000	0	0	1,000	92,50,00,000	-92,49,99,000
18-2049-01-101-385-45-00	0	1,000	0	0	1,000	92,63,00,000	-92,62,99,000
18-2049-01-101-386-45-00	0	1,000	0	0	1,000	74,60,00,000	-74,59,99,000
18-2049-01-101-387-45-00	0	1,000	0	0	1,000	74,40,00,000	-74,39,99,000
18-2049-01-200-045-45-00	0	1,000	0	0	1,000	1,75,00,000	-1,74,99,000
18-2049-02-216-006-45-00	0	1,000	0	0	1,000	21,25,00,000	-21,24,99,000
18-2049-02-216-006-50-00	0	1,000	0	0	1,000	90,00,000	-89,99,000
18-2049-02-216-007-45-00	0	1,000	0	0	1,000	5,25,00,000	-5,24,99,000
18-2049-02-216-007-50-00	0	1,000	0	0	1,000	1,10,00,000	-1,09,99,000
18-2049-02-254-002-45-00	0	1,000	0	0	1,000	2,25,00,000	-2,24,99,000
18-2049-02-254-002-50-00	0	1,000	0	0	1,000	1,21,00,000	-1,20,99,000
18-2075-00-800-005-50-00	0	1,000	0	0	1,000	1,66,05,34,000	-1,66,05,33,000
18-6004-02-101-001-56-00	0	88,99,16,000	0	0	88,99,16,000	2,37,64,20,000	-1,48,65,04,000
21-2408-01-102-002-33-05	0	25,82,69,000	0	0	25,82,69,000	2,00,00,00,000	-1,74,17,31,000
25-5054-03-797-003-63-01	0	0	0	0	0	1,15,00,00,000	-1,15,00,00,000
40-2515-00-001-010-31-02	0	0	0	0	0	6,96,000	-6,96,000
40-2515-00-003-005-31-02	0	1,000	0	0	1,000	75,00,000	-74,99,000
40-2515-00-101-002-35-00	0	0	0	0	0	53,00,000	-53,00,000
40-2515-00-101-019-31-02	0	0	0	0	0	35,36,40,000	-35,36,40,000
40-2515-00-101-020-31-02	0	0	0	0	0	23,57,60,000	-23,57,60,000

Grant No. & Head of Account	Original Budget Estimates (Rs.)	Supplementary Demand (Rs.)	Net Re-appropriation (Rs.)	Surrender (Rs.)	Total Appropriation (Rs.)	Revised Estimate (Rs.)	Variance (Col. 6-7)
40-2515-00-196-025-31-02	0	1,000	0	0	1,000	2,65,00,000	-2,64,99,000
40-2515-00-197-012-31-02	0	0	0	0	0	41,04,00,000	-41,04,00,000
40-2515-00-197-018-31-02	0	1,000	0	0	1,000	23,26,10,000	-23,26,09,000
40-2515-00-198-018-31-02	0	1,000	0	0	1,000	67,00,26,000	-67,00,25,000
40-2515-00-198-019-31-02	0	1,000	0	0	1,000	1,17,16,49,000	-1,17,16,48,000
40-2515-00-789-011-35-00	0	0	0	0	0	18,50,00,000	-18,50,00,000
40-2515-00-789-015-31-02	0	0	0	0	0	19,64,40,000	-19,64,40,000
40-2515-00-789-016-31-02	0	0	0	0	0	13,09,60,000	-13,09,60,000
40-2515-00-796-009-35-00	0	0	0	0	0	4,58,00,000	-4,58,00,000
40-2515-00-796-013-31-02	0	0	0	0	0	4,48,20,000	-4,48,20,000
40-2515-00-796-014-31-02	0	0	0	0	0	2,98,80,000	-2,98,80,000
40-3451-00-090-021-28-02	0	0	0	0	0	98,77,000	-98,77,000
40-4515-00-789-004-53-00	0	11,74,30,81,000	0	0	11,74,30,81,000	14,23,00,00,000	-2,48,69,19,000
40-4515-00-789-005-53-00	0	1,000	0	0	1,000	32,56,51,000	-32,56,50,000
40-4515-00-796-004-53-00	0	1,000	0	0	1,000	8,47,00,00,000	-8,46,99,99,000
40-4515-00-796-005-53-00	0	1,000	0	0	1,000	8,89,23,000	-8,89,22,000
43-6801-00-202-008-55-00	0	2,90,00,00,000	0	0	2,90,00,00,000	3,00,00,00,000	-10,00,00,000
53-3055-00-001-004-26-00	0	0	0	0	0	2,50,00,000	-2,50,00,000
53-3055-00-001-004-27-00	0	0	0	0	0	1,50,00,000	-1,50,00,000
72-2217-05-192-067-35-00	0	0	0	0	0	3,00,00,00,000	-3,00,00,00,000
72-2217-05-192-068-35-00	0	0	0	0	0	1,35,43,00,000	-1,35,43,00,000
72-2217-05-192-069-35-00	0	0	0	0	0	1,43,72,00,000	-1,43,72,00,000
72-2217-05-192-072-35-00	0	0	0	0	0	8,83,00,000	-8,83,00,000
72-2217-05-192-073-35-00	0	0	0	0	0	35,75,00,000	-35,75,00,000
72-2217-05-192-078-35-00	0	0	0	0	0	5,27,00,000	-5,27,00,000
72-2217-05-789-023-35-00	0	0	0	0	0	12,00,000	-12,00,000

Grant No. & Head of Account	Original Budget Estimates (Rs.)	Supplementary Demand (Rs.)	Net Re-appropriation (Rs.)	Surrender (Rs.)	Total Appropriation (Rs.)	Revised Estimate (Rs.)	Variance (Col. 6-7)
72-2217-05-789-039-35-00	0	0	0	0	0	1,16,37,00,000	-1,16,37,00,000
72-2217-05-789-040-35-00	0	0	0	0	0	1,48,13,00,000	-1,48,13,00,000
72-2217-05-796-024-35-00	0	0	0	0	0	10,70,00,000	-10,70,00,000
73-2245-02-112-003-50-00	0	1,000	0	0	1,000	1,50,00,00,000	-1,49,99,99,000
78-4810-00-600-002-53-00	0	39,01,42,000	0	0	39,01,42,000	45,87,42,000	-6,86,00,000
79-2852-80-001-006-31-02	0	13,64,03,000	0	0	13,64,03,000	14,61,14,000	-97,11,000
79-2852-80-001-006-78-00	0	0	0	0	0	32,00,000	-32,00,000

Annexure – 3

(Reference to paragraph no. 4.6.9)

List of persistent misclassifications observed in the Budget reviews of previous years not rectified in the Budget of 2024-25

Sl. No.	Demand No.(B.P. No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
1	BP-4	0029- 00- 104- Receipts from Management of ex-Zamindari Estates- 002- Collection of Royalties from Mines and Minerals- 09- Royalties	480,00,00,000	The activity of the state Government which is ‘Collection of Royalties from Mines and Minerals’ does not have closer reference with the function and programme. The proper HoA on this account should have been ‘0853-Non-ferrous Mining and Metallurgical Industries-102- Mineral concession fees, rents and royalties’
2	BP-4	0029- 00- 104- Receipts from Management of ex-Zamindari Estates- 007- Collection of royalties from river bed materials by Irrigation and Water ways Department- 09- Royalties	2,50,00,000	The activity of the state Government which is ‘Collection of Royalties from river bed materials by Irrigation and Water ways Department’ does not have closer reference with the programme. The proper HoA ‘0853-Non-ferrous Mining and Metallurgical Industries – 107- Minor Mineral Concession Fees, Rents and Royalties’,.
3	BP-4	1601-08-113-024 Reimbursement of Govt Of India's Share of Election related expenditure incurred by the State/UT Govt.	0	Provision for such reimbursement should have been made against the HoA 2015-00-911 Deduct-Recoveries in terms of Rule 53 of GAR 1990
4	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’
5	5 (BP-11)	2401-00-102-001- Financial Support to Krishak Bandhu	2607,24,00,000	The minor head 130-Farmers' Income Support under Major head 2401-Corp Husbandry’ in LMMHA is the appropriate HoA
6	5 (BP-11)	2401-00-108-007- Oilseed Development including Sunflower	47,10,000	There is a distinct Minor head ‘114-Development of Oil seeds’ under the Major head 2401-Corp Husbandry’ in LMMHA where all programme of oil seed development should be booked
7	5 (BP-11)	4401-00-800-005- Construction of Office Buildings in the Districts	10,00,00,000	Regarding construction of office buildings the appropriate HoA should be 4059-01-051- Construction, as per note 1 (b) below the major head 4059
8	6 (BP-12)	2404-00-192-Greater Kolkata Milk Supply	6,91,32,000	Note 2 below Major head 2404 and para 1.2 (b) of the ‘General Directions’ in

Sl. No.	Demand No.(B.P. No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
9	6 (BP-12)	2404-00-193-Durgapur Milk Supply	2,47,000	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. The minor heads e.g. '192', '193', '194' & '195' are already specifically denoted in the LMMHA, hence usage of such minor heads are not in order.
10		2404-00-194-Burdwan Milk Supply	2,78,000	
11		2404-00-195-Krishnagore Milk Supply'	30,000	
12	6 (BP-12)	2551-60-191-027- Animal Resources Development Sector	5,00,00,000	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.
13	6 (BP-12)	4404-00-191-Investments in Dairy Co-operatives.	50,00,000	Investment in dairy cooperative should be ' 195-Investments in Cooperatives ' in terms of para 4.2 of General directions of LMMHA.
14	6 (BP-12)	2404-00-190-002-Himalayan Co-operative Milk Producers Union Limited (HIMUL)	1,81,00,000	Since the assistance is provided to Co-operative union the appropriate minor head would be ' 195-Assistance to Co-operatives ' as per provision of para 3.1 of General directions of LMMHA.
15	7 (BP-12)	4225-01- Welfare of Scheduled Castes 796-Tribal Areas Sub-Plan- 001- Road, Bridges and Culverts	10,00,00,000	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, ' Road Works ' and ' Bridges ' 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.

Sl. No.	Demand No.(B.P. No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
16	8 (BP-22)	2515-00-102-Community Development -014- Block Establishments for Co-Operation Department	17,55,18,000	As the entire provision for the sub-head is administrative expenditure of block establishment for Co-operation department and therefore should be classified to functional major head 2425-Co-operation-00-001-Direction and Administration.
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	18 (BP-14)	2075-00-800-004 Payment to Health Care Organisations for cashless medical facility	157,00,00,000	Keeping parity with the classification depicted in the LMMHA in respect of Ayushman Bharat-Pradhan Mantri Jan Arogya Yojana (PMJAY), classification viz. 2210-80-800-Other expenditure shall have closer reference to the activity.
19	18 (BP-14)	2071-01-800-002- Reimbursement of Medical Expenses to Pensioners	93,00,00,000	Since the budget provisions have been made towards medical expenses of pensioners and not specifically for pension and retirement benefits, the functional major head '2071' is not
20	18 (BP-14)	2071-01-800-004- Payment to the Health Care Organisations for cashless medical facility	157,20,00,000	having closer reference with the scheme. Instead, the appropriate classification should have been 2210-80-800-Other expenditure
21	21 (BP-15)	2408-01-001-012- Differential Cost in the form of Subsidy for Non-procurement Related Activities by WBECS Ltd. under PDS [FS]	48,00,00,000	As the subsidy is provided for payment to WBECS Ltd., a public sector undertaking the Minor head would be '190-Assistance to Public Sector and Other Undertakings'.
22	24 (BP-16)	2210-01-Urban Health Services- 200 Other Health Services 017- Swasthya Sathi	1120,20,00,000	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. The appropriate sub-major head would be 80-General.
23	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)	876,24,99,000	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

Sl. No.	Demand No.(B.P. No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
24	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)	463,53,20,000	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
25	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)	537,74,20,000	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-
26	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)	99,27,00,000	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-
27	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)	55,80,44,000	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-
28	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)	60,60,00,000	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
29	24 (BP-16)	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)	99,80,64,000	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)	2210-06-789-020- Routine Immunization Programme under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share)	30,00,00,000	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

Sl. No.	Demand No.(B.P. No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
31	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)	5,63,51,000	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)	2210-06-001-017- 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)	3,58,05,000	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
33	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)	3,03,45,000	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
34	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)	2,44,65,000	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
35	24 (BP-16)	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	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
36	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)	6,83,000	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 2210-06-101- Prevention and Control of diseases

Sl. No.	Demand No.(B.P. No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
37	24 (BP-16)	2210-06-001-015- National Vector Borne Disease Control Programme (NVBDGP) under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share)	86,43,000	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	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	6,58,84,000	Expenditure towards such detailed heads should have been recorded against the minor head “001–Direction and Administration” .
39	25 (BP-17)	2216-01-107-Police Housing Providing budget allocation against the detailed head 19- Maintenance by different wings of PWD	6,77,00,000	According to LMMHA Police housing comes under sub- major head '06-Police Housing" and minor head 107 is not available under Major head '2216-Housing' in LMMHA. Therefore correct classification would be '2216-06-053-Maintenance and Repairs' .
40	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- Medical Reimbursement under WBHS 2008, 13-Office Expenses, 28-Payment of Professional & Special services & 50-Other charges	20,73,30,000	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:- (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 to the above stipulation, no provision has been made against Minor Works/ Maintenance heads. Instead, budget allocations made towards object heads e.g. salaries, wages etc.should have been classified against the minor head 001–Direction and Administration.

Sl. No.	Demand No.(B.P. No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
41	28 (BP-17)	4210-01-200-001- Construction of Night Shelters within Hospital Compound for Patient Parties	5,00,00,000	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
42	30 (BP-17)	2235-60-102- Pensions under Social Security Schemes 018- Welfare Scheme for the Contributors to the Society	57,50,00,000	The scheme/ activity of the Government is not related with pension hence sub-major and minor heads are not having closer reference with the scheme. Instead, the HoA 2235-02- Social Welfare – 200- Other programmes shall have closer reference with the scheme/ activity i.e. Welfare Scheme for the Contributors to the Society.
43	30 (BP-17)	4059-01-051-044- Construction of Buildings at Mahajati Sadan and Other Manchis	35,00,00,000	Mahajati Sadan and other manchis are not office buildings but functional buildings for organizing cultural programmes under Social Services sector. As per note 1(b) below the major head 4059, read with note 1(c) below the major head 2059, all buildings under 'Social Services' shall be booked under the appropriate functional major heads concerned. The appropriate HoA will be. 4220- Capital Outlay on Information and Publicity- 60- Others- 101- Buildings in this case
44	32 (BP-18)	2049-60-701-010-Interest on Capital Expenditure on Major Irrigation Schemes	7,95,000	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.
45	32 (BP-18)	2700-03-001-001-Direction & Administration-27-Minor Works/Maintenance	5,80,00,000	Separate Minor head '101- Maintenance and Repairs' is available Under Sub-major head '03-Damodar Valley project' for the purpose.
46	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.
47	32 (BP-18)	2701-04-102-001- Direction and Administration -19- Maintenance	47,00,000	Minor head 102 below the major head 2701 is not available in the LMMHA. Minor head '101' is available in LMMHA for booking charges towards Maintenance and Repairs
48	32 (BP-18)	2701-04-105-001- Direction and Administration -19-Maintenance & /27-Minor works	76,00,000	

Sl. No.	Demand No.(B.P. No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
49	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'.
50	32 (BP-18)	2711-01-001-Direction & Administration 002-Maintenance Expenditure in Flood Control Sector	345,00,00,000	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.
51	32 (BP-18)	2711-01-001-003- Old liabilities due to rental compensation of derequisitioned land in Flood Control Sector	1,00,00,000	The sub-head bear the close reference to the programme minor head '050-Land'.
52	32 (BP-18)	4711-01-103-455-Liabilities and land acquisition charges for schemes in Flood Control Sectors	15,00,00,000	Minor head '103-Civil Works' may be replaced by '050-Land' as it closely relates to the scheme.

Sl. No.	Demand No.(B.P. No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
53	32 (BP-18)	4700-08-West Bengal Major Irrigation & Flood Management Project (WBMI&FMP)- 001-Direction and Administration	452,50,00,000	<p>Direction under major head '4700-Capital Outlay on Major Irrigation' in LMMHA stipulates that each commercial and non commercial project will be denoted by sub-major head and minor head there under would be like 'Direction and Administration', 'Machinery & Equipment', 'Works related to Irrigation', 'Suspense' and 'Other Expenditure' which includes interest on capital and expenditure on extension and improvements.</p> <p>It is however, seen that this principle is not observed in making budget provision for World Bank funded scheme West Bengal Major Irrigation & Flood Management Project having subcomponents like establishment of MIS, Capacity strengthening of I&W department, 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 '800-Other expenditure' as per stipulation of note 2 below major head '2700' in LMMHA.</p>
54	32 (BP-18)	4711-01-103-007-Anti-erosion Schemes at different location in Sundarban areas, South 24-Parganas -53	125,00,00,000	Sub-major head '01-Flood control' is required to be replaced by sub-major head '02-Anti-sea Erosion Projects'
55	32 (BP-18)	4700-08-001- Direction and Administration-003- Flood Management under West Bengal Major Irrigation & Flood Management Project-53-Major Works	0	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
56	34 (BP-18)	2014-00-102-007 e-court project (Central Share) (OTHER)	1,00,00,000	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.

Sl. No.	Demand No.(B.P. No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
57	35 (BP-19)	2210-01-102- Employees State Insurance Scheme- 004- Hospital cost for the Insured workers and their families	199,52,29,000	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-Scholarships and Stipends, 50-Other Charges, 78- Outsourcing of Services. All the above components Ditto 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
58	38 (BP-19)	4235-02-190-001- Investment in Scheme of Share Capital of W.B. Minorities Dev. Finance Corporation [MD]	3,00,00,000	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.
59	38 (BP-19)	4235-02-800-002-Provision for Rural Infrastructure Development in the Minorities Area (RIDF)	29,00,00,000	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.
60	38 (BP-19)	2235-02-200-013- Extension/ Renovation of Carmichael/ Bekar Hostel for Minorities	60,00,000	The appropriate HoA having closer reference with the activity is 2225-04-with minor head e.g. Education, Health, Housing.
61	38 (BP-19)	2235-02-200-014- Skill Development and Employment of Minorities [MD]	10,00,00,000	The appropriate HoA having closer reference with the activity is 2225-04-102- Economic Development
62	38 (BP-19)	2235-02-200-034- West Bengal Minorities Development and Finance Corporation	7,13,53,000	The appropriate HoA having closer reference with the activity is 2225-04-190- Assistance to Public Sector and Other Undertakings
63	38 (BP-19)	4250-00-800-001 Scheme for construction of hostels for Minority Students in the districts [MD]	35,00,00,000	The appropriate HoA having closer reference with the activity is 4225-04-277-Education
64	38 (BP-19)	2235-02-001-009- Directorate of Minorities Development and Welfare	90,79,000	Since the scheme pertains to minority development and welfare, the appropriate HoA having closer reference to the activity shall be 2225-04-001- Direction and Administration
65	38 (BP-19)	2251-00-090-020- Minority Affairs and Madrasah Education Department	7,33,47,000	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.

Sl. No.	Demand No.(B.P. No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
66	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
67	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
68	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
69	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
70	38 (BP-19)	2235-02-200-001- Setting up of Wakf Tribunal	2,15,48,000	Since the scheme refers to Wakf Tribunal, the appropriate HoA should be 2225-04-001-Direction and Administration
71	38 (BP-19)	2235-02-200-010- Grants-in-aid to NGOs implementing projects for Development and Welfare of minorities	12,00,00,000	Since the scheme pertains to minority development and welfare, the appropriate HoA will be 2225-04-199- Assistance to Other Non-Government Institutions
72	38 (BP-19)	2235-02-001-012- Districts Offices and District Minority Cells	9,24,76,000	Since the scheme refers to district minority offices, the appropriate HoA should be 2225-04-001-Direction and Administration
73	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
74	38 (BP-19)	2515-00-197-008- Assistance to Panchayat Bodies for running Madrasha Siksha Kendras [MD]	105,00,00,000	Since madrasha siksha kendras relate to education for minority community, the correct classification according to LMMHA will be 2225-04-197- Assistance to Block Panchayats/ Intermediate level Panchayats
75	40 (BP-19)	2049-60-101-010- Interest on Finance Commission Grants relating to P& RD Dept. (15-FC)	11,00,00,000	As per LMMHA the appropriate minor head would be '701-Miscellaneous' since Minor head '101-Interest on Deposit', used in the demand has no close relation to the sub-head which intends to pay interest for delayed release of Finance Commission grants.
76	40 (BP-19)	2515-00-101-004- Contribution towards salaries of Employees of Gram Panchayats	1030,76,24,000	Classification for Grants-in-aid assistance to Gram Panchayats should be made under Minor head '198- Assistance to Gram Panchayats'

Sl. No.	Demand No.(B.P. No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
77	40 (BP-19)	2515-00-101-009-Grants-in-aid/ Contributions to the Gram Panchayats for meeting the cost of T.A., D.A. etc. of their members and remuneration of office bearers and other Contingent expenditure	254,20,07,000	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.
78	40 (BP-19)	2515-00-101-010- Grants-in-aid/ Contribution to the Panchyat Samities- Contributions towards salaries of Employees of Panchyat Samities	129,98,34,000	Classification for Grants-in-aid assistance to Panchayats Samities should be made under Minor head '197- Assistance to Assistance to Block Panchayats/Intermediate level Panchayats' after opening such minor
79	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	48,40,16,000	heads below the major head '2515- Other Rural Development Programmes' as per General Directions vide para 3.1 of the LMMHA.
80	40 (BP-19)	2515-00-101-012- Grants-in-aid/ Contribution to the Zilla Parishads- Contributions towards salaries of Employees of Zilla Parishads	97,03,26,000	According to General Directions vide para 3.1 of the LMMHA assistance to Zilla Parishads should be made under Minor head '196- Assistance to Zilla Parishads/ District level Panchayats'
81	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	5,51,41,000	after opening such minor heads below the major head '2515- Other Rural Development Programmes'
82	40 (BP-19)	2515-00-196-001- Assistance to Zilla Parishad for implementation of PMGSY Scheme- 31- Grants-in-aid- GENERAL-02- Other Grants	150,12,00,000	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
83	40 (BP-19)	2515-00-196-007- Pradhan Mantri Gram Sadak Yojana (PMGSY)(State Share)- 31- Grants-in-aid-GENERAL-02- Other Grants	3,00,00,000	Programmes. In terms of LMMHA the correct Minor head of account would be '338- Pradhan Mantri Gram Sadak Yojana' below the Sub-major head ' 04- District and Other Roads'
84	40 (BP-19)	2515-00-196-004- Pradhan Mantri Gram Sadak Yojana (PMGSY) (Central Share)- 31- Grants-in-aid-GENERAL-02- Other Grants	6,00,00,000	subordinate to the Major head '3054- Roads and Bridges'

Sl. No.	Demand No.(B.P. No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
85	40 (BP-19)	2515-00-001-011- Control of Vector Borne Diseases Programme at Rural Areas [PN]	218,59,00,000	Since no specific minor head, denoting vector borne diseases is available under the sub-major head code '06', below the major head '2210' the suitable HoA will be 2210-06-001-Direction & Administration.
86	40 (BP-19)	2515-00-196-005-Nirmal Bharat Abhiyan (NBA) (Central Share) OCASPS	4,12,06,79,000	Nirmal Bharat Abhiyan relates to sanitation works, hence should have been classified against the HoA 2215-02-Sewerage and Sanitation
87	40 (BP-19)	2515-00-196-006-Nirmal Bharat Abhiyan (NBA) (State Share) OCASPS	2,75,09,60,000	
88	40 (BP-19)	2515-00-789-009-Nirmal Bharat Abhiyan (NBA) (Central Share) OCASPS	2,40,07,68,000	
89	40 (BP-19)	2515-00-796-007-Nirmal Bharat Abhiyan (NBA) (Central Share) OCASPS	1,72,85,53,000	Nirmal Bharat Abhiyan relates to sanitation works, hence should have been classified against the HoA 2215-02-Sewerage and Sanitation
90	40 (BP-19)	2515-00-789-010-Nirmal Bharat Abhiyan (NBA) (State Share) OCASPS	1,59,85,92,000	
91	40 (BP-19)	2515-00-796-008-Nirmal Bharat Abhiyan (NBA) (State Share) OCASPS	1,15,04,48,000	
92	40 (BP-19)	2515-00-197- 013- Assistance for Building-less PHCs & CHCs under recommendation of 15th Finance Commission (FC-XV) 15-FC	54,05,00,000	Appropriate HoAs are 2210-03-103- Primary Health Centres and 2210-03-104- Community Health Centres
93	40 (BP-19)	2515-00-197- 014- Assistance for Conversion of Rural PHCs into Health and Wellness Centres as recommended by the 15th Finance Commission (FC-XV) 15-FC	63,82,80,000	Appropriate HoA is 2210-03-800- Other Expdr.
94	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)	2,00,00,000	Misclassification in Major head, appropriate major head should be 2230-Labour, Employment and Skill Development as per LMMHA
95	51 (BP-20)	4202-01-800-001- Infrastructure Facilities for Technical Education Programme under RIDF	5,00,00,000	Misclassification in sub-major head, the appropriate SMJH is 02 Technical Education as per LMMHA

Sl. No.	Demand No.(B.P. No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
96	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)	1,00,00,000	Misclassification in Major head, appropriate major head 2230- Labour, Employment and Skill Development as per LMMHA
97	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)	1,00,00,000	Misclassification in Major head, appropriate major head 2230- Labour, Employment and Skill Development as per LMMHA
98	55 (BP-21)	4702-00-800-010- Survey and Investigation of ground water and Surface water Resources [WI]	2,10,00,000	Misclassification in minor heads since ground water and surface water are codified by the major heads 102 and 101 respectively below the major head 4702. BE should be segregated accordingly.
99	58 (BP-21)	4575-02-796- Tribal Areas Sub-Plan	264,10,00,000	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'.
100	65 (BP-12)	2225-80-800-064- Expenditure for promotion of education amongst educationally Backward Classes	14,000	Same classification with different sub-head description viz. "The West Bengal Thami Development & Cultural Board" has been exhibited in Demand 07 with allocation of Rs. 16,98,000. This results in duplication of classification.
101	65 (BP-12)	4225-02-190-Investments in Public Sector and Other Undertakings-009- Construction of Pandit Raghunath Murmu Residential School Buildings and Hostels	10,00,000	As the activity pertains to construction of school and hostel, the correct minor head shall be 277-Education
102	72 (BP-24)	2216-02-109-001-Bagjola Sewerage Treatment Plant	1,43,00,000	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 correctly classified under 2215-02-106.
103	72 (BP-24)	2217-01-193- Assistance to Nagar Panchayats/ Notified Area Committees or equivalent thereof- 002-Fixed Grant to KMDA	353,48,18,000	Since grantee organisation KMDA is an autonomous Urban Development body, the appropriate minor shall be 188-Assistance to Autonomous Bodies

Sl. No.	Demand No.(B.P. No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
104	72 (BP-24)	2217-01-193-008-Grant in aid to Kolkata Metropolitan Development authority (KMDA) for Developmental Schemes/Activities	190,00,00,000	
105	72 (BP-24)	4217-60-192-001- Water Supply Schemes for Urban Local Bodies	189,62,00,000	Since the scheme denotes Water Supply Schemes for Urban Local Bodies the correct Classification under functional major head would be '4215-Capital Outlay on Water Supply and Sanitation' , the sub-major head 01-Water Supply and Minor head should be 101-Urban Water Supply .-
106	72 (BP-24)	2217-80-001-008 Grant to KMC / HMC for adjustment of Energy Bills of CESC	300,00,00,000	Minor head should be 191 Assistance to Municipal Corporations , since the grant is provided for KMC and HMC.
107	72 (BP-24)	2217-80-001-013- Construction of Municipal Building	10,00,00,000	Specific Minor head should be 051- 'Construction' because provision is for construction of Municipal Building.
108	72 (BP-24)	2217-05-191-019-Fixed Grant to the Municipal Corporations and other Urban Local Bodies towards Salaries of their Employees-36	888,00,00,000	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 Sub-Major head '80-General' of the Major head 2217 .
109	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	56,87,55,000	
110	72 (BP-24)	2217-05-193-009-Grants to JDA, SSDA, BDA and MKDA-36	3,75,00,000	
111	72 (BP-24)	2217-05-193-010-Grants to the HIT for Salaries, Dearness Concession to its Employees - 36	50,00,00,000	
112		2217-05-193-015-Assansol-Durgapur Development Authority-36	12,71,95,000	
113		2217-05-193-016-Siliguri-Jalpaiguri Development Authority -36- Grants for salaries	8,06,60,000	
114	72 (BP-24)	2217-05-193-056- Fixed Grant to the Notified Authorities towards Salaries of their Employees -36 -Grants for salaries	5,40,00,000	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

Sl. No.	Demand No.(B.P. No.)	Classification of Head of accounts	Budget Provision (Rs)	Observations
115	72 (BP-24)	2217-05-193-057-Dearness concession to the employees of the Notified Authorities -36	62,05,000	Development Authority should be included under Sub-Major head '80-General' of the Major head 2217
116	72 (BP-24)	2217-05-193-022-Grants to Haldia Development Authority-36- Grants-in-Aid for salaries	4,96,37,000	
117	72 (BP-24)	2217-05-191-062-West Bengal Urban Employment Scheme	300,00,00,000	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'
118	72 (BP-24)	2217-05-192-016-West Bengal Urban Employment Scheme	300,00,00,000	
119		2217-05-193-032-West Bengal Urban Employment Scheme	5,00,00,000	
120		2217-05-789-025-West Bengal Urban Employment Scheme	175,00,00,000	
121	72 (BP-24)	2217-05-796-013-West Bengal Urban Employment Scheme	140,00,00,000	
122	73 (BP-24)	2245-02-114-001- Repairs of market link roads and rural huts damaged due to flood/cyclone etc. [Under Recovery & Restoration (Out of 30% of SDRMF) to PWD] SDRMF	20,10,00,000	As per the LMMHA, repairs and restoration of damaged roads due to flood should come under the minor head '106-Repairs and restoration of damaged roads and bridges'

Annexure – 4
(Reference to paragraph no. 4.9)

**Budget Provision under the Minor Head ‘800 – Other Expenditure’ in the
Budget estimates of 2024-25**

Sl No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub-head	Sub-head description	Budget Provision (Rs.)
1	2	2012	03	800	001	Other Expenditure	57,00,000
2	2	2012	03	800	002	Furnishing of Raj Bhawans at Kolkata and Darjeeling	5,00,000
3	3	2013	00	800	001	Other Expenditure	3,10,65,000
4	4	2401	00	800	053	Rastriya Krishi Vikash Yojana (RKVY) (Central Share)	3,01,50,000
5	4	2401	00	800	054	Rastriya Krishi Vikash Yojana (RKVY) (State Share)	2,34,50,000
6	4	2408	02	800	011	Strengthening and Supervision of Cold Storages	4,00,00,000
7	4	2435	01	800	002	Scheme for Export Promotion of Agricultural commodities-	2,00,00,000
8	4	2435	01	800	006	Scheme for Introduction of Pledge Finance through Regulated Market Committee	50,00,000
9	4	2435	01	800	008	Agricultural Marketing Information , Publicity and Exhibition farm produce marketing	11,00,00,000
10	5	2401	00	800	007	e-Governance in agriculture	2,80,00,000
11	5	4401	00	800	007	Infrastructural facilities on Agricultural Programmes under R.I.D.F.	16,00,00,000
12	6	2235	60	800	004	Pension to the Employees of West Bengal Veterinary Council	6,50,000
13	6	2403	00	800	010	Societies for the Prevention of Cruelty to Animals	1,66,00,000
14	6	2403	00	800	012	Assistance to West Bengal University of Animal and Fishery Sciences	9,00,00,000
15	6	2403	00	800	015	West Bengal University of Animal and Fishery Sciences	65,21,43,000
16	6	2403	00	800	020	Hill Areas Sub Plan - strengthening of disease investigation	1,25,000
17	6	2403	00	800	026	State Animal Welfare Board	41,000
18	6	2403	00	800	027	Grants to Paschim Banga Gossampad Bikas Sanstha	2,12,24,000
19	6	2403	00	800	029	West Bengal Veterinary Council	9,57,000
20	6	4403	00	800	001	Assistance to West Bengal University of Animal and Fishery Sciences	26,00,00,000

Sl No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub-head	Sub-head description	Budget Provision (Rs.)
21	7	2225	01	800	002	Aid to Voluntary Agencies working for the development of Scheduled Castes	5,00,000
22	7	2225	01	800	006	Promotion of cultural activities	8,70,00,000
23	7	2225	01	800	012	Infrastructure Development Programme	15,00,000
24	7	2225	80	800	002	Education- Pre-examination Training Centres for Scheduled Caste and Scheduled Tribe Students appearing at the Competitive Examination	60,00,000
25	7	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	9,00,00,000
26	7	2225	80	800	007	W. B. Commission for Backward Classes	89,11,000
27	7	2225	80	800	023	Setting up of Mangar Development Board for the Mangar people of West Bengal	16,00,000
28	7	2225	80	800	024	Setting up of West Bengal Khambu Rai Development Board	16,00,000
29	7	2225	80	800	030	Ambedkar Centre for Excellence (ACE)	11,00,000
30	7	2225	80	800	032	Setting up of Mangar Development Board for the Mangar people of West Bengal	2,00,00,000
31	7	2225	80	800	034	Setting up of West Bengal Khambu Rai Development Board	2,00,00,000
32	7	2225	80	800	035	Modernisation of Existing Training Centre	20,00,000
33	7	2225	80	800	036	West Bengal Sarki Development and Cultural Board	2,00,00,000
34	7	2225	80	800	037	West Bengal Damai Development and Cultural Board	2,00,00,000
35	7	2225	80	800	038	West Bengal Kamai Development and Cultural Board	2,00,00,000
36	7	2225	80	800	039	West Bengal Bhujel Development and Cultural Board	2,00,00,000
37	7	2225	80	800	040	West Bengal Newar Development and Cultural Board	2,00,00,000
38	7	2225	80	800	041	West Bengal Gurung Development and Cultural Board	16,00,000
39	7	2225	80	800	042	West Bengal Gurung 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.)
40	7	2225	80	800	043	The West Bengal Rajbanshi Development and Cultural Board	2,00,00,000
41	7	2225	80	800	044	The Terai, Dooars, Siliguri Development and Cultural Board (Gorkha Communities)	2,00,00,000
42	7	2225	80	800	045	The West Bengal Kurmi Development and Cultural Board	2,00,00,000
43	7	2225	80	800	049	Expenditure for promotion of education amongst educationally Backward Classes	9,000
44	7	2225	80	800	052	Government Managed Hostels	30,00,000
45	7	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	7	2225	80	800	056	West Bengal Kamai Development and Cultural Board	16,98,000
47	7	2225	80	800	057	West Bengal Sarki Development and Cultural Board	16,98,000
48	7	2225	80	800	058	West Bengal Damai Development and Cultural Board	16,98,000
49	7	2225	80	800	059	West Bengal Bhujel Development and Cultural Board	16,98,000
50	7	2225	80	800	060	West Bengal Newar Development and Cultural Board	16,98,000
51	7	2225	80	800	061	The West Bengal Rajbanshi Development and Cultural Board	14,02,000
52	7	2225	80	800	062	The Terai, Dooars, Siliguri Development and Cultural Board (Gorkha Communities)	12,73,000
53	7	2225	80	800	063	The West Bengal Kurmi Development and Cultural Board	12,73,000
54	7	2225	80	800	064	The West Bengal Thami Development & Cultural Board	16,98,000
55	7	2225	80	800	065	The West Bengal Thami Development & Cultural Board	2,00,00,000
56	7	2225	80	800	071	The West Bengal Bauri Cultural Board	2,00,00,000
57	7	2225	80	800	072	The West Bengal Bauri Cultural Board	16,98,000
58	7	2225	80	800	073	The West Bengal Bagdi Cultural Board	2,16,00,000
59	8	2401	00	800	055	Rastriya Krishi Vikash Yojana (RKVY) (Central Share)	2,07,23,000

Sl No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub-head	Sub-head description	Budget Provision (Rs.)
60	8	2401	00	800	056	Rastriya Krishi Vikash Yojana (RKVY) (State Share)	1,38,15,000
61	10	3456	00	800	006	Setting of new District Forums	54,00,000
62	10	3456	00	800	007	Setting up and strengthening of the Directorate of Consumer Affairs and its District/Sub-Divisional Offices	75,00,000
63	10	3456	00	800	010	Setting up of a National Institute for Consumer Education and Consumer Centres in different Districts	30,00,000
64	10	3456	00	800	011	Interface Development and Organising awareness programme etc	30,00,00,000
65	14	2202	04	800	002	Development and Expansion of Audio-visual Education	2,000
66	14	2202	05	800	001	Development of Institutions for education of the Handicapped	8,00,00,000
67	14	2202	05	800	011	Development of Training Institutions for the Handicapped	50,00,000
68	15	2202	01	800	004	Establishment of a Board for Primary Education.	16,00,00,000
69	15	2202	01	800	009	State Board of Primary Education	3,19,61,000
70	15	2202	01	800	024	Development of District Primary School Council.	18,00,00,000
71	15	2202	01	800	031	Development of Academic Infrastructure	56,00,00,000
72	15	2202	01	800	044	District Primary Schools Council / Board	45,14,94,000
73	15	2202	02	800	003	Development of W.B. Board of Secondary Education	25,00,00,000
74	15	2202	02	800	004	Establishment of State Council of Educational Research and Training, West Bengal	3,00,00,000
75	15	2202	02	800	007	Development of West Bengal Council of Higher Secondary Education	12,00,00,000
76	15	2202	02	800	013	The West Bengal Board of Secondary Education	63,88,00,000
77	15	2202	02	800	020	State Open School	99,90,000
78	15	2202	02	800	022	State Open School	3,85,00,000
79	15	2202	02	800	023	West Bengal School Service Commission for the Recruitment of Teachers in Non-Govt. Secondary Schools	6,50,00,000

Sl No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub-head	Sub-head description	Budget Provision (Rs.)
80	15	2202	02	800	029	Improvement of Buildings of Jr. High Schools	18,00,00,000
81	15	2202	02	800	037	Provision for Improvement of School Environment and Creation of Assets	63,00,00,000
82	15	2202	02	800	048	Inclusive Education of the Disabled at the Secondary Stage	4,90,00,000
83	15	2202	02	800	050	Development of continuous comprehensive evaluation at the Primary & Secondary stage	3,00,00,000
84	15	2202	80	800	028	Publication of Annual Report, Journal etc.	0
85	15	2202	80	800	033	Primary Education Schemes (Education)	30,81,000
86	15	4202	01	800	005	Infrastructure Facilities for Elementary / Secondary Education Programme under RIDF.	61,60,00,000
87	16	3435	04	800	002	Waste Management Programme including Hazardous Chemicals, Waste and Plastics	6,05,00,000
88	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
89	16	3435	04	800	009	Participatory Management and Environmental Improvement Programme	35,50,000
90	18	2030	03	800	005	Implementation of the Scheme for e-Governance	78,00,000
91	18	2030	03	800	008	Site preparation for computerization of registration process	0
92	18	2039	00	800	006	Budgetary support for deployment of Personnel from Eastern Distilleries and Chemicals Limited (EDCL)	2,73,10,000
93	18	2054	00	800	002	Establishment charges payable to the A.G. W.B. for Budget preparation	15,30,000
94	18	2054	00	800	004	Directorate of Pension, Provident Fund and Group Insurance	9,60,96,000
95	18	2070	00	800	014	State Lotteries	1,78,78,000
96	18	2070	00	800	021	Funeral Expenses of State Government Employees	16,000
97	18	2071	01	800	001	Fund Required for Meeting Other Expenditure	1,03,33,99,000

Sl No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub-head	Sub-head description	Budget Provision (Rs.)
98	18	2071	01	800	002	Re-imbursement of Medical Expenses to Pensioners	93,00,00,000
99	18	2071	01	800	004	Payment to the Health Care Organisations for cashless medical facility	1,57,20,00,000
100	18	2075	00	800	002	Grants to clubs of Government employees for promotion of recreational activities	0
101	18	2075	00	800	004	Payment to Health Care Organisations for cashless medical facility	1,57,00,00,000
102	18	2250	00	800	004	Grants towards Marketing facilities / Marketing Promotion	20,00,000
103	18	2250	00	800	013	Grants to the Indian Institute of Public Administration -West Bengal Regional Branch	51,000
104	18	2250	00	800	020	Contribution to National Institute of Public Finance and Policy for setting up a State's Finance Cell	51,000
105	18	2250	00	800	029	The Governor of West Bengal Welfare Fund	1,53,00,000
106	20	2515	00	800	001	Intensive Development of Fisheries in C.D. Blocks	8,47,95,000
107	20	2515	00	800	012	Development of Tank Fisheries in the selected C.D. Blocks in State	10,00,40,000
108	21	4408	02	800	001	Acquisition of land	3,00,00,000
109	21	4408	02	800	003	Construction of workshop sheds, Garages at Tollygunge and Cossipore, Calcutta.	50,00,000
110	21	4408	02	800	004	Creation of accommodation for the different offices of Food and Supplies Department.	30,00,00,000
111	21	4408	02	800	013	Infrastructural Upgradation & Creation of Storage Capacity by West Bengal Warehousing Corporation	5,00,00,000
112	23	2406	01	800	003	Amenities to forest staff and labourers	1,20,00,000
113	23	2406	01	800	004	Publicity-Cum-Extension	4,80,00,000
114	23	2406	01	800	024	Intensification of management	40,00,000
115	23	2406	02	800	002	Rewards for Control of Wild Animals	71,51,000
116	23	2406	02	800	003	Compensation for Wildlife Depredation	16,59,55,000
117	24	2210	01	800	002	Grants to the West Bengal Council of Medical Registration	17,45,000

Sl No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub-head	Sub-head description	Budget Provision (Rs.)
118	24	2210	01	800	005	Other Medical Grants	7,34,000
119	24	2210	03	800	002	Promotion of the Primary Health Care Services	39,65,47,000
120	24	2210	06	800	002	Improvement of Urban Health Services	2,000
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	78,000
124	24	4210	01	800	004	Improvement of State Health Organisation	52,50,000
125	24	4210	01	800	021	Mental Hospitals	10,47,68,000
126	24	4210	01	800	022	Improvement of District Level Health Administration	10,00,00,000
127	24	4210	01	800	038	Improvement of Homoeopathic Institution.	14,00,00,000
128	24	4210	01	800	039	Improvement of Ayurvedic Institution.	13,50,00,000
129	24	4210	06	800	001	Improvement of Health Transport Organisations	1,44,37,000
130	25	2059	80	800	002	Research and in-service training	45,00,000
131	25	2059	80	800	003	Indian Buildings Congress	31,000
132	25	3054	04	800	001	Other Expenditure under P W Department	66,50,00,000
133	25	3054	04	800	002	Other Expenditure under P W (Roads) Department	1,42,00,00,000
134	25	3054	04	800	003	Development of State Roads under P W(Roads) Department	2,71,00,000
135	25	3054	04	800	004	Development of State Roads under P W Department.	9,90,00,000
136	25	3054	04	800	005	Improvement of illumination level and replacement of old luminaires in important roads by P W Department, Electrical Wing.	53,00,000
137	25	3054	04	800	010	State Bridge Fund Work	82,40,000
138	25	3054	05	800	001	State Roads of Inter-State Economic Importance under PW(Roads) Department	1,55,000
139	25	3054	80	800	003	Maintenance of lighting arrangements on State Bridges by P W Department Electrical Wing	52,00,000

Sl No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub-head	Sub-head description	Budget Provision (Rs.)
140	25	3054	80	800	005	Contributions to Indian Road Congress-Contribution by P W Department	4,80,000
141	25	3054	80	800	009	Decorative arrangement for important days and Persons Republic Day Parade	3,91,40,000
142	25	3054	80	800	010	Decorative arrangement for important days and Persons Barricading on important roads during Durgapuja and Muharram	6,18,00,000
143	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	63,00,00,000
144	25	3054	80	800	013	Decorative arrangement for important days and Persons- for PWD Electrical Wing.	2,37,00,000
145	25	4059	01	800	001	works related to system for Data, Voice, Internet connectivity and ICT Services	4,73,00,000
146	25	5054	03	800	001	Development of State Roads(other than BMS)	4,25,00,000
147	25	5054	03	800	003	I.T Investment	2,50,00,000
148	25	5054	03	800	004	I.T Investment	16,13,00,000
149	25	5054	03	800	005	Payment of Compensation for Land Acquisition	20,00,000
150	25	5054	80	800	009	Programme for Roads and Bridges under Central Road Fund (Central Share)	40,00,00,000
151	28	2216	80	800	001	Works-Charged Establishment	43,00,00,000
152	28	4216	02	800	003	Administrative Improvement - Construction of Office-cum Residential Complexes for Field Officers	5,00,00,000
153	28	4216	02	800	006	Replacement and Renovation of Existing Housing Estates	0
154	30	2205	00	800	001	Rabindra Sadan, Calcutta	1,10,43,000
155	30	2205	00	800	005	Financial Assistance to distressed persons in the filed of Culture	6,00,00,000
156	30	2205	00	800	006	State Academy of Music	32,01,000
157	30	2205	00	800	007	Awards (for drama, music etc.)	5,25,00,000
158	30	2205	00	800	008	Setting up of Tribal culture Centre at Suri and Jhargram	0
159	30	2205	00	800	012	Paschim banga Bangla Acdemy	2,19,19,000
160	30	2205	00	800	013	Bhaskar Bhavan	29,31,000

Sl No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub-head	Sub-head description	Budget Provision (Rs.)
161	30	2205	00	800	050	Rajya Charukala Parshad.	94,00,000
162	30	2220	01	800	002	Modernisation of Studios / Laboratories	2,00,00,000
163	30	2220	01	800	003	Film Festivals	20,00,00,000
164	30	2220	01	800	009	Setting up of Roopkala Kendra.	2,60,00,000
165	30	2220	01	800	011	Setting up of Roopkala Kendra.	2,94,81,000
166	30	2220	01	800	012	Payment of Share money to the Producers/Distributors	1,04,65,000
167	30	2220	01	800	014	Setting up of an Art Film Theatre, Film Archive	2,65,43,000
168	30	2220	60	800	001	State Ceremonies	1,46,00,000
169	30	2220	60	800	002	Fair and Exhibitions	1,38,00,000
170	30	2220	60	800	010	Mahajati Sadan	1,94,63,000
171	30	2250	00	800	006	The Board of Trustees, Mahajati Sadan	70,00,000
172	30	6875	60	800	001	Loans to Basumati Corporation	7,00,00,000
173	32	4700	01	800	001	Special Repair to Mayurakshi Reservoir Project	49,40,00,000
174	32	4700	02	800	001	Special Repair to Kangsabati Reservoir Project	24,70,00,000
175	32	4700	03	800	001	Special Repair to Barrage & Irrigation System of Damodar Valley Project	40,00,00,000
176	32	4700	04	800	001	Works for Teesta Barrage Project	24,70,00,000
177	32	4700	80	800	002	Schemes under Rural Infrastructure Development Fund	11,20,00,000
178	32	4700	80	800	004	Infrastructure development including special repair to buildings in Irrigation Sector	38,00,00,000
179	33	2056	00	800	001	Modernisation of Prison Administration	4,41,25,000
180	33	2056	00	800	002	Miscellaneous Development Works	8,80,00,000
181	33	2056	00	800	003	Charges for Police Custody	60,61,000
182	33	2056	00	800	004	Expansion of Teaching and Educational Facilities to children of women inmates up to 6 years	10,00,000
183	33	2056	00	800	005	Schemes of Women Correctional Homes in West Bengal	30,00,000
184	33	2056	00	800	008	Vocational Training to Inmates (irrespective of male and female) in the Correctional Homes	5,50,000
185	33	2056	00	800	014	Vocational Training for Women Inmates (JL)	6,00,000

Sl No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub-head	Sub-head description	Budget Provision (Rs.)
186	34	2014	00	800	009	West Bengal Advocates Welfare Corporation	89,00,000
187	34	2014	00	800	017	Computerization in the Court Buildings under the Scheme relating to Development of Infrastructural Facilities for the Judiciary	0
188	38	2225	04	800	004	Contribution to the Board of Wakfs, West Bengal	162,88,74,000
189	38	2250	00	800	005	Grants to the State Haj Committee	2,76,03,000
190	38	4250	00	800	001	Scheme for construction of hostels for Minority Students in the districts	35,00,00,000
191	38	2225	04	800	001	The West Bengal Pahadia Minority Development Board	19,06,000
192	40	2235	60	800	002	Implementation of Sahay Programme	1,48,01,000
193	40	2401	00	800	017	Rastriya Krishi Vikash Yojana (RKVY) (Central Share)	4,80,00,000
194	40	2401	00	800	022	Rastriya Krishi Vikash Yojana (RKVY) (State Share)	2,23,14,000
195	40	2515	00	800	032	Assistance to Panchayat Raj Bodies for CHCMI for women and children	5,00,00,000
196	40	2515	00	800	046	Assistance to Panchayati Raj Bodies as recommended by Eleventh Finance Commission	-1,000
197	43	2801	02	800	008	Special Assistance to WBSEDCL for energizing power driven pump sets installed for Agricultural purposes	50,00,000
198	43	2801	80	800	008	Subsidy (including meter rent) to CESC for subsidization in power tariff to its consumers under Hasir Alo scheme	15,90,00,000
199	45	2215	01	800	028	Water Supply Schemes for Arsenic -difficult areas - Arsenic and other works	0
200	45	2215	01	800	029	Monitoring Cell and Investigation Unit	73,52,000
201	51	2203	00	800	007	Strengthening of Technical Education Services	10,70,00,000
202	51	2203	00	800	013	Introduction of Vocational Education and Training under WBSTCT and Vocational Education and Skill Development	2,12,50,00,000

Sl No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub-head	Sub-head description	Budget Provision (Rs.)
203	53	5056	00	800	002	Expansion of IWT and Infrastructure Development of IWT	50,02,00,000
204	53	5056	00	800	004	Ferry services across the river Hooghly at selected sites	30,00,00,000
205	53	5056	00	800	008	Acquisition of Ferry Vessels/LCTs	32,55,00,000
206	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
207	53	5055	00	800	008	Computerization & maintenance of computers	5,00,00,000
208	55	4702	00	800	009	Irrigation by installations of Hydram, Sprinkler, Windmill, Solar Pump etc	60,00,00,000
209	55	4702	00	800	010	Survey and Investigation of ground water and Surface water Resources	2,10,00,000
210	55	4702	00	800	017	Computerization of the State Water Investigation Directorate	0
211	55	4702	00	800	021	Development of Water Bodies directly linked to agriculture	0
212	55	4702	00	800	022	Artificial Recharge to Ground Water and Rain Water Harvesting	4,02,50,000
213	55	4702	00	800	028	Implementation of RIDF Projects	92,40,00,000
214	65	2225	80	800	029	Additional Financial benefit to meritorious ST students.	15,00,000
215	65	2225	80	800	065	Pre-Examination training for Schedule Tribes	4,000
216	65	4225	02	800	003	Share capital contribution for LAMPS for construction of Godowns	2,80,00,000
217	68	2055	00	800	004	Additional Police for Enforcement Branch	47,48,54,000
218	68	2070	00	800	022	Assistance to the boys for admission to and study in Rashtriya Indian Military College, Dehra Dun.	2,95,000
219	68	2075	00	800	003	Financial benefit to World War-II Ex-servicemen	-100000
220	68	2250	00	800	036	Expenditure in running of the Morgues	4,16,00,000
221	68	2575	60	800	008	Transport Sector (Central Share)	50,00,000
222	68	2575	60	800	009	Public Health Engineering Sector Creation of Source of Potable water (Central Share)	20,00,00,000

Sl No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub-head	Sub-head description	Budget Provision (Rs.)
223	68	2575	60	800	011	Health & Family Welfare Sector (Central Share)	10,95,00,000
224	68	2575	60	800	013	General Administration Sector - Creation of Infrastructure facilities in Border Areas (Central Share)	55,00,000
225	68	2575	60	800	014	Education Sector - Renovation/ Construction /Expansion of Schools (Central Share)	10,95,00,000
226	68	2575	60	800	020	Transport Sector (State Share)	33,33,000
227	68	2575	60	800	021	Public Health Engineering Sector Creation of Source of Portable Water (State Share)	10,03,33,000
228	68	2575	60	800	022	Health & Family Welfare Sector (State Share)	5,00,00,000
229	68	2575	60	800	023	Education Sector - Renovation / Construction / Expansion of Schools (State Share)	5,00,00,000
230	68	2575	60	800	024	General Administration Sector - Creation of Infrastructure facilities in Border Areas (State Share)	36,66,000
231	68	4575	60	800	004	Social Welfare Sector (Central Share)	25,00,00,000
232	68	4575	60	800	005	Irrigation and Flood Control Sector (Central Share)	3,00,00,000
233	68	4575	60	800	009	Road Sector Construction/Strengthening of road, bridge, culvert, jetty (Central Share)	50,00,00,000
234	68	4575	60	800	010	Power Sector-- Creation of energy services (Central Share)	3,00,00,000
235	68	4575	60	800	014	Agriculture Sector-Construction of market complex (Central Share)	81,00,000
236	68	4575	60	800	031	Social Welfare Sector (State Share)	16,66,66,000
237	68	4575	60	800	032	Irrigation & Flood Control Sector (State Share)	2,00,00,000
238	68	4575	60	800	034	Road Sector Construction / Strengthening of Road, Bridge, Culvert, Jetty (State Share)	30,00,02,000
239	68	4575	60	800	035	Power Sector - Creation of Energy Services (State Share)	2,00,00,000
240	68	4575	60	800	037	Agricultural Sector - Construction of Market Complex (State Share)	54,00,000
241	68	6004	01	800	006	Loans for other Administrative Services: Modernisation of Police Force	3,00,00,000
242	69	2235	01	800	001	Miscellaneous expenditure	5,15,000

Sl No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub-head	Sub-head description	Budget Provision (Rs.)
243	69	2250	00	800	038	Expenditure in running of the Morgues	40,00,000
244	70	2202	03	800	007	Assistance to West Bengal Council of Higher Education	4,00,00,000
245	70	2202	03	800	014	Assistance to West Bengal Council of Higher Education	15,61,000
246	70	2202	80	800	048	Publication of District Gazetteers	6,30,000
247	73	2070	00	800	026	National Volunteer Force(a) Directorate of National Volunteer Force.	2,77,13,000
248	73	2070	00	800	033	National Volunteer Force District Battallions Bangia Agrabami Dal-1st Biskarma Battalion	12,08,59,000
249	73	2070	00	800	034	National Volunteer Force District Battalion Bangia Agrabami Dal-2nd Biswakarma Battalion.	10,95,31,000
250	73	2070	00	800	037	NVF District Battallions-Administration of Regular Establishment.	5,86,58,000
251	73	2235	02	800	006	Transport of goods moved on Relief	35,89,000
252	73	2245	01	800	005	Remuneration to Test Relief and Dry Dole Dealers [Under Preparedness and Capacity Building (Out of 10% of SDRMF)]	45,00,000
253	73	2245	80	800	005	Supply of Tarpaulins etc. [Under Response and Relief (Out of 40% of SDRMF)]	0
254	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)]	0
255	73	2245	80	800	011	Other items and for Other Departments [Under Response and Relief (Out of 40% of SDRMF)]	2,00,00,000
256	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)]	0

Sl No.	Grant No.	Major Head	Sub-Major Head	Minor Head	Sub-head	Sub-head description	Budget Provision (Rs.)
257	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
258	75	2852	80	800	002	State Govt. Grants for Industrial Promotional Activities	34,81,79,000
259	75	2852	80	800	003	State Govt. Grant for Promotion of Industrial Infrastructure including Land Bank and Database Management	5,24,000
260	75	2852	80	800	009	New incentive scheme for encouraging the setting up of new industrial units	88,55,94,000
261	75	2852	80	800	020	Incentive to Industrial Units in lieu of Power Tariff Consession	90,00,00,000
262	79	2852	80	800	041	Darjeeling Ropeway Company	23,24,000
						Grand Total	3272,32,66,000

Annexure – 5

(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.	Dem and No	Maj Hd	Sub-Maj Hd	Minor Hd	Sub-Hd	Sub-head description	HoA recommended
1	5	2401	00	800	007	e-Governance in agriculture	2401-00-001-Direction Administration
2	6	2235	60	800	004	Pension to the Employees of West Bengal Veterinary Council	2235-60-102-Pension under Social Security Schemes
3	6	2403	00	800	012	Assistance to West Bengal University of Animal and Fishery Sciences	2415-03-277-Education
4	6	2403	00	800	015	West Bengal University of Animal and Fishery Sciences	2415-03-277-Education
5	6	4403	00	800	001	Assistance to West Bengal University of Animal and Fishery Sciences	4415-03-277-Education
6	7	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	2225-01-277- Education
7	7	2225	80	800	032	Setting up of Mangar Development Board for the Mangar people of West Bengal	2225-01-102- Development Economic
8	7	2225	80	800	034	Setting up of West Bengal KhambuRai Development Board	2225-01-102- Development Economic
9	7	2225	80	800	036	West Bengal Sarki Development and Cultural Board	2225-01-102- Development Economic
10	7	2225	80	800	037	West Bengal Damai Development and Cultural Board	2225-01-102- Development Economic
11	7	2225	80	800	039	West Bengal Bhujel Development and Cultural Board	2225-03-102- Development Economic
12	7	2225	80	800	041	West Bengal Gurung Development and Cultural Board	2225-03-102- Development Economic
13	7	2225	80	800	042	West Bengal Gurung Development and Cultural Board	2225-03-102- Development Economic
14	7	2225	80	800	043	The West Bengal Rajbanshi Development and Cultural Board	2225-01-102- Development Economic
15	7	2225	80	800	044	The Terai, Dooars, Siliguri Development and Cultural Board (Gorkha Communities)	2225-01-102- Development Economic

Sl. No.	Dem and No	Maj Hd	Sub-Maj Hd	Minor Hd	Sub-Hd	Sub-head description	HoA recommended
16	7	2225	80	800	045	The West Bengal Kurmi Development and Cultural Board	2225-01-102- Economic Development
17	7	2225	80	800	057	West Bengal Sarki Development and Cultural Board	2225-01-102- Economic Development
18	7	2225	80	800	059	West Bengal Bhujel Development and Cultural Board	2225-03-102- Economic Development
19	7	2225	80	800	061	The West Bengal Rajbanshi Development and Cultural Board	2225-01-102- Economic Development
20	7	2225	80	800	062	The Terai, Dooars, Siliguri Development and Cultural Board (Gorkha Communities)	2225-01-102- Economic Development
21	7	2225	80	800	063	The West Bengal Kurmi Development and Cultural Board	2225-03-102- Economic Development
22	7	2225	80	800	064	The West Bengal Thami Development & Cultural Board	2225-03-102- Economic Development
23	7	2225	80	800	065	The West Bengal Thami Development & Cultural Board	2225-03-102- Economic Development
24	7	2225	80	800	071	The West Bengal Bauri Cultural Board	2225-01-102- Economic Development
25	7	2225	80	800	072	The West Bengal Bauri Cultural Board	2225-01-102- Economic Development
26	7	2225	80	800	073	The West Bengal Bagdi Cultural Board	2225-01-102- Economic Development
27	15	2202	01	800	004	Establishment of a Board for Primary Education.	2202-01-188- Assistance to Autonomous Bodies
28	15	2202	01	800	009	State Board of Primary Education	2202-01-188- Assistance to Autonomous Bodies
29	15	2202	01	800	024	Development of District Primary School Council.	2202-01-188- Assistance to Autonomous Bodies
30	15	2202	01	800	031	Development of Academic Infrastructure	2202-01-188- Assistance to Autonomous Bodies
31	15	2202	01	800	044	District Primary Schools Council / Board	2202-01-188- Assistance to Autonomous Bodies
32	15	2202	02	800	003	Development of W.B. Board of Secondary Education	2202-01-188- Assistance to Autonomous Bodies
33	15	2202	02	800	004	Establishment of State Council of Educational Research and Training, West Bengal	2202-01-188- Assistance to Autonomous Bodies with detailed head relating to Grants in Aid instead of '50-OC'
34	15	2202	02	800	007	Development of West Bengal Council of Higher Secondary Education	2202-01-188- Assistance to Autonomous Bodies

Sl. No.	Dem and No	Maj Hd	Sub-Maj Hd	Minor Hd	Sub-Hd	Sub-head description	HoA recommended
35	15	2202	02	800	013	The West Bengal Board of Secondary Education	2202-01-188- Assistance to Autonomous Bodies
36	15	2202	02	800	023	West Bengal School Service Commission for the Recruitment of Teachers in Non-Govt. Secondary Schools	2202-01-188- Assistance to Autonomous Bodies
37	15	2202	02	800	029	Improvement of Buildings of Jr. High Schools	2202-02-110- Assistance to Non-Govt. Secondary Schools
38	15	2202	02	800	037	Provision for Improvement of School Environment and Creation of Assets	2202-02-110- Assistance to Non-Govt. Secondary Schools
39	15	2202	80	800	028	Publication of Annual Report, Journal etc.	2202-80-001- '16-Publication'
40	15	4202	01	800	005	Infrastructure Facilities for Elementary/ Secondary Education Programme under RIDF.	4202-01-201 Elementary Education or MIH-202 Secondary Education as the case may be.
41	16	3435	04	800	002	Waste Management Programme including Hazardous Chemicals, Waste and Plastics	3435-04-103- Prevention of air and water pollution
42	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.	3435-04-103- Prevention of air and water pollution
43	16	3435	04	800	009	Participatory Management and Environmental Improvement Programme	3435-03-003- Environmental Education/ Training/Extension
44	18	2030	03	800	008	Site preparation for computerization of registration process	2030-03-001- Direction and Administration
45	18	2070	00	800	014	State Lotteries	2575-00-103- State Lotteries
46	23	2406	01	800	004	Publicity-Cum-Extension	2406-01-001- '26-Publicity'
47	23	2406	01	800	024	Intensification of management	2406-01-001- Direction and Administration
48	23	2406	02	800	002	Rewards for Control of Wild Animals	2406-02-110- Wild Life Preservation
49	23	2406	02	800	003	Compensation for Wildlife Depredation	2406-02-110- Wild Life Preservation
50	24	2210	06	800	002	Improvement of Urban Health Services	2210-01-200- Other Health Schemes
51	24	2210	06	800	003	National Programme for Prvention & Control of Cancer, Diabetes, Cardiovascular Disease & Stroke (NPCDCS)	2210-06-101- Prevention and Control of diseases

Sl. No.	Dem and No	Maj Hd	Sub-Maj Hd	Minor Hd	Sub-Hd	Sub-head description	HoA recommended
52	24	4210	01	800	021	Mental Hospitals	4210-01-110- Hospitals and Dispensaries
53	24	4210	01	800	038	Improvement of Homoeopathic Institution.	4210-03-102- Homeopathy
54	24	4210	01	800	039	Improvement of Ayurvedic Institution.	4210-03-101- Ayurveda
55	24	4210	06	800	001	Improvement of Health Transport Organisations	4210-04-200- Other Programme (Sub-major head '06' does not exist in LMMHA)
56	25	2059	80	800	002	Research and in-service training	2059-80-003- Training
57	25	3054	04	800	001	Other Expenditure under P W Department	3054-04-105- Maintenance and Repairs
58	25	3054	04	800	002	Other Expenditure under P W (Roads) Department	3054-04-105- Maintenance and Repairs
59	25	3054	04	800	003	Development of State Roads under P W(Roads) Department	3054-03-103- Maintenance and Repairs
60	25	3054	04	800	004	Development of State Roads under P W Department.	3054-03-103- Maintenance and Repairs
61	25	3054	05	800	001	State Roads of Inter-State Economic Importance under PW(Roads) Department	3054-05-337 Road Works
62	25	3054	80	800	003	Maintenance of lighting arrangements on State Bridges by P W Department Electrical Wing	3054-03-103- Maintenance and Repairs
63	25	3054	80	800	005	Contributions to Indian Road Congress-Contribution by P W Department	3054-80-001- Direction and Administration- 32- Contribution
64	25	4059	01	800	001	works related to system for Data, Voice, Internet connectivity and ICT Services	4059-01-001- Direction and Administration
65	25	5054	03	800	001	Development of State Roads(other than BMS)	5054-03-337- Road Works
66	25	5054	80	800	009	Programme for Roads and Bridges under Central Road Fund (Central Share)	5054-03-337-016- Programme for Roads and Bridges under Central Road Fund (Central Share)
67	28	2216	80	800	001	Works-Charged Establishment	As per notes below the MJH 2216 in LMMHA the minor head 053- Maintenance & Repairs under the appropriate sub-major head shall record expenditure on this account
68	28	4216	02	800	006	Replacement and Renovation of Existing Housing Estates	Each class of scheme shall be a minor head as per the LMMHA

Sl. No.	Dem and No	Maj Hd	Sub-Maj Hd	Minor Hd	Sub-Hd	Sub-head description	HoA recommended
69	30	2205	00	800	006	State Academy of Music	Estimates relate to pay, DA etc. hence the Minor head 001-Direction and Administration may be adopted
70	30	2205	00	800	007	Awards (for drama, music etc.)	Minor head -102 Promotion of Arts and Culture may be operated
71	30	2205	00	800	008	Setting up of Tribal culture Centre at Suri and Jhargram	Estimates relate to pay, DA etc. hence the Minor head 001-Direction and Administration may be adopted
72	30	2205	00	800	012	Paschim banga Bangla Academy	Estimates relate to pay, DA etc. hence the Minor head 001-Direction and Administration may be adopted
73	30	2205	00	800	013	Bhaskar Bhavan	Estimates relate to pay, DA etc. hence the Minor head 001-Direction and Administration may be adopted
74	30	2205	00	800	050	Rajya Charukala Parshad.	Already existing u/h 2205-00-102-026
75	30	2220	01	800	014	Setting up of an Art Film Theatre, Film Archive	2205-00-104 Archives
76	30	2220	60	800	001	State Ceremonies	2205-00-001 Direction and Administration
77	30	2220	60	800	002	Fair and Exhibitions	2220-60-106 Field Publicity
78	30	6875	60	800	001	Loans to Basumati Corporation	Appropriate HoA 6860-05-Paper and Newsprint-190. Budget provision 62 also made against the HoA 6875-60-190-001
79	32	4700	01	800	001	Special Repair to Mayurakshi Reservoir Project	4700-01-101-Works related to Irrigation
80	32	4700	02	800	001	Special Repair to Kangsabati Reservoir Project	4700-02-101 Works related to Irrigation
81	32	4700	03	800	001	Special Repair to Barrage & Irrigation System of Damodar Valley Project	4700-03-101-Works related to Irrigation
82	32	4700	04	800	001	Works for Teesta Barrage Project	4700-04-101-Works related to Irrigation
83	33	2056	00	800	001	Modernisation of Prison Administration	2056-00-101-Jails

Sl. No.	Dem and No	Maj Hd	Sub-Maj Hd	Minor Hd	Sub-Hd	Sub-head description	HoA recommended
84	33	2056	00	800	004	Expansion of Teaching and Educational Facilities to children of women inmates up to 6 years	2056-00-101-Jails
85	33	2056	00	800	005	Schemes of Women Correctional Homes in West Bengal	2056-00-101-Jails
86	33	2056	00	800	008	Vocational Training to Inmates (irrespective of male and female) in the Correctional Homes	2056-00-003 Training
87	33	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.
88	34	2014	00	800	017	Computerization in the Court Buildings under the Scheme relating to Development of Infrastructural Facilities for the Judiciary	2014-00-118 Computerization of District and Sub-ordinate Courts
89	38	2225	04	800	004	Contribution to the Board of Wakfs, West Bengal	2225-04-199 Assistance to Other Non-Government Institutions
90	38	2250	00	800	005	Grants to the State Haj Committee	2225-04-104 Subsidy for Special Operations, as per note 3 in LMMHA
91	38	4250	00	800	001	Scheme for construction of hostels for Minority Students in the districts	4225-04-277 Education
92	40	2235	60	800	002	Implementation of Sahay Programme	2235-02-200-Other Programmes may be considered
93	40	2515	00	800	032	Assistance to Panchayat Raj Bodies for CHCMI for women and children	2515-00-101-Panchayati Raj may be considered
94	40	2515	00	800	046	Assistance to Panchayati Raj Bodies as recommended by Eleventh Finance Commission	2515-00-101-Panchayati Raj may be considered
95	43	2801	02	800	008	Special Assistance to WBSEDCL for energizing power driven pump sets installed for Agricultural purposes	2801-80-101-Assistance to Electricity Boards may be considered
96	43	2801	80	800	008	Subsidy (including meter rent) to CESC for subsidization in power tariff to its consumers under Hasir Alo scheme	Each Transmission/ Distribution Scheme will be a minor head under sub-major head '05-Transmission & Distribution' , as per LMMHA

Sl. No.	Dem and No	Maj Hd	Sub-Maj Hd	Minor Hd	Sub-Hd	Sub-head description	HoA recommended
97	45	2215	01	800	028	Water Supply Schemes for Arsenic -difficult areas - Arsenic and other works	Estimates relate to pay, DA etc. hence the minor head 001 Direction and Administration may be adopted
98	45	2215	01	800	029	Monitoring Cell and Investigation Unit	Estimates relate to pay, DA etc. hence the minor head 001 Direction and Administration may be adopted
99	51	2203	00	800	007	Strengthening of Technical Education Services	2203-00-103-Technical Schools
100	51	2203	00	800	013	Introduction of Vocational Education and Training under WBSCT and Vocational Education and Skill Development	2203-00-103-Technical Schools
101	53	5055	00	800	008	Computerization & maintenance of computers	5055-00-001- Direction and Administration
102	53	5056	00	800	002	Expansion of IWT and Infrastructure Development of IWT	5056-00-101 Landing Facilities
103	53	5056	00	800	004	Ferry services across the river Hooghly at selected sites	5056-00-104 Navigation
104	53	5056	00	800	008	Acquisition of Ferry Vessels/LCTs	5056-00-104 Navigation
105	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	5056-00-101 Landing Facilities
106	55	4702	00	800	010	Survey and Investigation of ground water and Surface water Resources	4702-00-101/102 (Surface water/ Ground water)
107	55	4702	00	800	017	Computerization of the State Water Investigation Directorate	4702-00-001 may be adopted
108	55	4702	00	800	021	Development of Water Bodies directly linked to agriculture	4702-00-101-Surface water
109	55	4702	00	800	022	Artificial Recharge to Ground Water and Rain Water Harvesting	4702-00-102 Ground Water
110	55	4702	00	800	028	Implementation of RIDF Projects	Scheme description need to be specific to determine minor head
111	65	2225	80	800	029	Additional Financial benefit to meritorious ST students.	2225-02-277-Education

Sl. No.	Dem and No	Maj Hd	Sub-Maj Hd	Minor Hd	Sub-Hd	Sub-head description	HoA recommended
112	65	4225	02	800	003	Share capital contribution for LAMPS for construction of Godowns	Minor head 190-Investment in Public Sector & Other Undertakings should be considered
113	68	2575	60	800	008	Transport Sector (Central Share)	Minor heads corresponding to functional major head to be opened under the Sub-Major head code 06-Border Area Development For (BADP) Scheme
114	68	2575	60	800	009	Public Health Engineering Sector Creation of Source of Potable water (Central Share)	Minor heads corresponding to functional major head to be opened under the Sub-Major head code 06-Border Area Development For (BADP) Scheme
115	68	2575	60	800	011	Health & Family Welfare Sector (Central Share)	Minor heads corresponding to functional major head to be opened under the Sub-Major head code 06-Border Area Development For (BADP) Scheme
116	68	2575	60	800	013	General Administration Sector - Creation of Infrastructure facilities in Border Areas (Central Share)	Minor heads corresponding to functional major head to be opened under the Sub-Major head code 06-Border Area Development For (BADP) Scheme
117	68	2575	60	800	014	Education Sector--Renovation/Construction /Expansion of Schools (Central Share)	Minor heads corresponding to functional major head to be opened under the Sub-Major head code 06-Border Area Development For (BADP) Scheme
118	68	2575	60	800	020	Transport Sector (State Share)	Minor heads corresponding to functional major head to be opened under the Sub-Major head code 06-Border Area Development For (BADP) Scheme
119	68	2575	60	800	021	Public Health Engineering Sector Creation of Source of Portable Water (State Share)	Minor heads corresponding to functional major head to be opened under the Sub-Major head code 06-Border Area Development For (BADP) Scheme

Sl. No.	Dem and No	Maj Hd	Sub-Maj Hd	Minor Hd	Sub-Hd	Sub-head description	HoA recommended
120	68	2575	60	800	022	Health & Family Welfare Sector (State Share)	Minor heads corresponding to functional major head to be opened under the Sub-Major head code 06-Border Area Development For (BAPD) Scheme
121	68	2575	60	800	023	Education Sector - Renovation / Construction / Expansion of Schools (State Share)	Minor heads corresponding to functional major head to be opened under the Sub-Major head code 06-Border Area Development For (BAPD) Scheme
122	68	2575	60	800	024	General Administration Sector - Creation of Infrastructure facilities in Border Areas (State Share)	Minor heads corresponding to functional major head to be opened under the Sub-Major head code 06-Border Area Development For (BAPD) Scheme
123	68	4575	60	800	004	Social Welfare Sector (Central Share)	Minor heads corresponding to functional major head to be opened under the Sub-Major head code 06-Border Area Development For (BAPD) Scheme
124	68	4575	60	800	005	Irrigation and Flood Control Sector (Central Share)	Minor heads corresponding to functional major head to be opened under the Sub-Major head code 06-Border Area Development For (BAPD) Scheme
125	68	4575	60	800	009	Road Construction/Strengthening of road, bridge, culvert, jetty (Central Share)	Minor heads corresponding to functional major head to be opened under the Sub-Major head code 06-Border Area Development For (BAPD) Scheme
126	68	4575	60	800	010	Power Sector-- Creation of energy services (Central Share)	Minor heads corresponding to functional major head to be opened under the Sub-Major head code 06-Border Area Development For (BAPD) Scheme
127	68	4575	60	800	014	Agriculture Sector-Construction of market complex (Central Share)	Minor heads corresponding to functional major head to be opened under the Sub-Major head code 06-Border Area Development For (BAPD) Scheme

Sl. No.	Dem and No	Maj Hd	Sub-Maj Hd	Minor Hd	Sub-Hd	Sub-head description	HoA recommended
128	68	4575	60	800	031	Social Welfare Sector (State Share)	Minor heads corresponding to functional major head to be opened under the Sub-Major head code 06-Border Area Development For (BADP) Scheme
129	68	4575	60	800	032	Irrigation & Flood Control Sector (State Share)	Minor heads corresponding to functional major head to be opened under the Sub-Major head code 06-Border Area Development For (BADP) Scheme
130	68	4575	60	800	034	Road Sector Construction / Strengthening of Road, Bridge, Culvert, Jetty (State Share)	Minor heads corresponding to functional major head to be opened under the Sub-Major head code 06-Border Area Development For (BADP) Scheme
131	68	4575	60	800	035	Power Sector - Creation of Energy Services (State Share)	Minor heads corresponding to functional major head to be opened under the Sub-Major head code 06-Border Area Development For (BADP) Scheme
132	68	4575	60	800	037	Agricultural Sector - Construction of Market Complex (State Share)	Minor heads corresponding to functional major head to be opened under the Sub-Major head code 06-Border Area Development For (BADP) Scheme
133	70	2202	03	800	007	Assistance to West Bengal Council of Higher Education	Minor head 188-Assistance to Autonomous Bodies may be adopted
134	70	2202	03	800	014	Assistance to West Bengal Council of Higher Education	Minor head 188-Assistance to Autonomous Bodies may be adopted
135	73	2070	00	800	026	National Volunteer Force (a) Directorate of National Volunteer Force.	Estimates relate to pay, DA etc. hence the minor head 001 Direction and Administration may be adopted
136	73	2070	00	800	033	National Volunteer Force District Battallions Bangia Agragami Dal-1st Biskarma Battalion	Estimates relate to pay, DA etc. hence the minor head 001 Direction and Administration may be adopted
137	73	2070	00	800	034	National Volunteer Force District Battalion Bangia Agragami Dal-2nd Biswakarma Battalion.	Estimates relate to pay, DA etc. hence the minor head 001 Direction and Administration may be adopted

Sl. No.	Dem and No	Maj Hd	Sub-Maj Hd	Minor Hd	Sub-Hd	Sub-head description	HoA recommended
138	73	2070	00	800	037	NVF District Battalions-Administration of Regular Establishment.	Estimates relate to pay, DA etc. hence the minor head 001 Direction and Administration may be adopted
139	73	2235	02	800	006	Transport of goods moved on Relief	2245-80-001 – Direction and Administration may be considered
140	73	2245	80	800	005	Supply of Tarpaulins etc. [Under Response and Relief (Out of 40% of SDRMF)]	Minor head 101-Gratuitous Relief under the sub-head 02-Flood, Cyclone etc or 06-Earthquake may be operated as applicable, as per note 2 below the major head 2245 of LMMHA
141	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)]	2245-02-101 Gratuitous Relief
142	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)]	2245-02-193 Assistance to Local Bodies and Other non-Government Bodies/ Institution
143	75	2852	80	800	002	State Govt. Grants for Industrial Promotional Activities	2852-80-104 Industrial Promotion may be considered
144	75	2852	80	800	003	State Govt. Grant for Promotion of Industrial Infrastructure including Land Bank and Database Management	2852-80-104 Industrial Promotion may be considered
145	75	2852	80	800	009	New incentive scheme for encouraging the setting up of new industrial units	2852-80-104 Industrial Promotion may be considered
146	75	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 " 187 Assistance to Industries/ Companies ".
147	79	2852	80	800	041	Darjeeling Ropeway Company	2852-80-001 Direction and Administration since BE relates to pay and allowances

Annexure – 6*(Reference to paragraph no.4.9)***Receipt classified under Minor Head ‘800-Other Receipt’ in the Budget of 2024-25**

Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
1	0006	00	800	001	Collections	17,200,000
2	0006	00	800	002	Deduct Refunds	-12,908,000,000
3	0029	00	800	001	Receipts in connection with Survey and Settlement operations	3,200,000
4	0029	00	800	002	Recoveries on account of Land acquisition Establishment	4,000
5	0029	00	800	003	Recoveries on account of Partition Establishment	6,000
6	0029	00	800	005	Record Room Receipt	13,600,000
7	0029	00	800	006	Miscellaneous receipts not connected with Government Estates	139,370,000
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	52,000
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	155,000
13	0029	00	800	026	Receipts from Government of India for Construction/ Repairing works of boundary pillars in West Bengal	80,000
14	0029	00	800	027	Other Receipts	207,000,000
15	0029	00	800	028	Fees for Mutation/Conversion	1,127,900,000
16	0029	00	800	029	Fees for Certified Copy of ROR/Plot Information/Plot Map	182,600,000
17	0030	01	800	001	Other Items	1,205,000
18	0030	02	800	001	Other Items	31,406,000
19	0030	02	800	002	Other Items	5,000
20	0030	03	800	001	Fees for copies of Registered Documents	116,600,000
21	0030	03	800	002	Receipts realised from Works	27,000
22	0030	03	800	003	Other Items	250,000
23	0030	03	800	005	Other Items	110,000
24	0039	00	800	001	Private bodies, Individuals etc.	3,377,000
25	0041	00	800	002	Receipts from Motor Vehicles Border Check Post	14,821,000

Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
26	0041	00	800	003	Receipts from Motor Vehicles Border Check Post	34,500,000
27	0043	00	800	001	Other Receipts on Taxes and Duties on Electricity	6,732,327,000
28	0045	00	800	001	Collections on other Items	51,000
29	0049	04	800	001	Loans Under Low Income Group Housing Scheme	424,000
30	0049	04	800	002	Loans Under Middle Income Group Housing Scheme	292,000
31	0049	04	800	007	Loans Under Slum Clearance and Improvement	7,000
32	0049	04	800	017	House Building Advances	36,262,000
33	0049	04	800	018	Advance for Puurchase of Motor Conveyances	9,873,000
34	0049	04	800	019	Advance for Puurchase of Other Conveyances	4,428,000
35	0049	04	800	020	Advance for Puurchase of Computer	1,933,000
36	0049	04	800	021	Other Advances	175,000
37	0049	04	800	023	Miscellaneous Loans and Advances	1,000
38	0049	04	800	024	Other Items	239,456,000
39	0049	04	800	026	Premium on Loan on West Bengal Govt. Stock	1,209,705,000
40	0049	04	800	057	Interest on Loans to Marriage & Illness	32,000
41	0049	04	800	062	House Building Advances to AIS Officers	490,000
42	0049	04	800	063	Interest of Consolidated Sinking Fund	32,000,000,000
43	0049	04	800	065	Interest on "Salaries & Wages Remittance Account" relating to Centrally Sponsored/ Central Sector Scheme	4,000
44	0049	04	800	900	Deduct Refund	8,000
45	0051	00	800	002	West Bengaal Staff Selection Commission Examination Fees	23,000
46	0055	00	800	001	Receipts on Account of Cost of Anti-Hijacking Measures	8,169,000
47	0055	00	800	002	Receipts due to Over Payment	101,000
48	0055	00	800	005	Miscellaneous Receipt	81,709,000
49	0055	00	800	006	Receipts from Sales of Food Staff Supplied to Police Force and N V F Personal at Concessional Rate	16,726,000
50	0055	00	800	007	Miscellaneous Receipt	52,633,000
51	0055	00	800	008	Other Refunds	3,743,000
52	0056	00	800	001	Miscellaneous Receipts	1,260,000
53	0056	00	800	003	Miscellaneous Receipts	2,259,000

Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
54	0058	00	800	001	Miscellaneous Receipts	1,000
55	0058	00	800	002	Other Items	118,000
56	0059	01	800	001	Collection from sale of Dead Stock, Waste Paper and Other Item, the Cost of Which was met from Office Expenses	51,771,000
57	0059	01	800	002	Collection from Leave Salary Contributions	391,000
58	0059	01	800	003	Miscellaneous Receipt	56,822,000
59	0059	01	800	005	Other Items	2,684,000
60	0059	01	800	007	Collection from Application Fees/ Renewal Fees/ Duplicate Copy Fees for enlistment	11,447,000
61	0070	01	800	001	Sale Proceeds of unclaimed escheated Property	6,534,000
62	0070	01	800	005	Other Items	412,000
63	0070	01	800	006	Compensation & net working of city court in Kolkata	1,95,19,000
64	0070	01	800	007	Fast Track Court.	5,000
65	0070	01	800	008	Licence Fees of Law Clerk	175,000
66	0070	01	800	009	Admission Fees for Enrolment of Law Clerks	1,000
67	0070	01	800	012	Action Research & Studies on Judicial Reforms	13,000
68	0070	02	800	001	Elections -Other Election Charges-Recoveries from the Union Government	75,000
69	0070	60	800	001	Administration of the Societies Registration Act	150,000
70	0070	60	800	002	Registration of Non-trading companies	339,000
71	0070	60	800	003	Leave salary Contribution of Officers Lent foreign Services	2,287,000
72	0070	60	800	004	Recoveries of over Payment	149,000
73	0070	60	800	005	Registration of Death, Births etc.	2,805,000
74	0070	60	800	006	Recoveries in respect of W B N V F	235,000
75	0070	60	800	007	Miscellaneous Ferry Receipts on Account of Adaptation of the Bengal Ferry Act	19,000
76	0070	60	800	009	Receipt on Account of Other than Census	10,300,000
77	0070	60	800	012	Receipts from the Data Processing Centre	991,000
78	0070	60	800	013	Receipts on Sale of Tender Document	131,785,000
79	0070	60	800	014	Reimbursement on account of expenditure for facilities	70,000
80	0070	60	800	015	Disposal of unserviceable utility goods of WBNVF-Sale Proceeds.	66,000
81	0070	60	800	016	Other Items	15,001,000

Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
82	0070	60	800	017	Receipts on a/c of other than census	68,000
83	0070	60	800	021	Collection of Fees from Information Seeker for the Purpose of Servicing Information	838,000
84	0070	60	800	022	Fees under the Private Security Agencies (Regulation) Act	6,405,000
85	0070	60	800	023	Receipts/Collection of Payment for using of Govt. Vehicle	534,000
86	0070	60	800	026	Fines/penalties under West Bengal Right to Public Service Act,2013	459,000
87	0071	01	800	001	Recoveries of Over Payments	13,114,000
88	0071	01	800	002	Other Items	5,575,000
89	0075	00	800	001	Sale of old Store and Materials	22,173,000
90	0075	00	800	003	Receipt on account of write off of the outstanding balance of West Bengal State Development Loan	1,686,000
91	0075	00	800	005	Other Items	584,000
92	0202	01	800	001	Collection from Special Education	3,000
93	0202	01	800	003	Other Collections from General Education	10,954,000
94	0202	01	800	004	Other Miscellaneous Receipts	8,296,000
95	0202	02	800	004	Miscellaneous Receipt	416,000
96	0202	02	800	005	Other Items	166,000
97	0202	03	800	001	Receipts from Sports and Games	147,714,000
98	0202	03	800	002	Receipts from Youth Welfare Activities in respect of N.C.C.	104,129,000
99	0202	04	800	001	Miscellaneous due to Art and Culture	325,000
100	0202	04	800	002	Other Receipts	5,81,000
101	0210	01	800	001	Collection from Miscellaneous Service Fees	320,280,000
102	0210	01	800	002	Collection from Bacteriological Laboratory	4,000
103	0210	01	800	003	Sale of Blood, Medicines, etc. to Institutions Other Bank in-patients	100,000,000
104	0210	01	800	004	Recoveries of over payments	409,000
105	0210	01	800	005	Recovery on account of Reservation of beds in K.S.Roy T.B.Hospital , Jadavpur	702,000
106	0210	01	800	006	Collection from other sources	10,905,000
107	0210	01	800	007	Fees for medical examination on pension commutation.	3,000
108	0210	01	800	013	Other Items	1,148,000
109	0210	01	800	015	Collection from Other Sources	17,667,000
110	0210	01	800	016	Sale of dead stock waste paper and other items, the cost of which was met from office expences.	15,000

Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
111	0210	04	800	001	Recoveries of over payments	86,000
112	0210	04	800	002	Receipts from Other Items	33,723,000
113	0210	80	800	001	Receipts on account of Sale, etc.of Bio-Medical Waste in the Hospitals,etc. under State Health System Development Programme.	341,000
114	0211	00	800	002	Collection from Other Items	5,000
115	0215	01	800	001	Collection from other items	64,751,000
116	0215	01	800	002	Extension of AUWSP to small town.	1,251,000
117	0215	01	800	004	Packaged Drinking Water (Prandhara)	4,467,000
118	0215	02	800	001	Collection from Other Items	1,000
119	0216	02	800	001	Government Requisitioned Buildings Rent	1,832,000
120	0216	02	800	002	Collection from Other Items	1,839,000
121	0216	02	800	007	Receipts under the West Bengal Building (Regulation of Promotion of Construction and Transfer by Promoters) Act 1993	20,000
122	0216	02	800	008	Receipts under the West Bengal Apartment Ownership Act, 1972	2,003,000
123	0216	80	800	001	Rural Housing	552,000
124	0217	02	800	001	Receipts from Urban Development Authorities etc.	6,000
125	0217	03	800	002	Collection from Government Buildings	5,924,000
126	0217	60	800	001	Collection from Other Item	646,211,000
127	0217	60	800	002	Receipts on account of rent and service charge of I.L.G.S. Building	29,000
128	0220	01	800	001	Collection from Miscellaneous Items	12,972,000
129	0220	01	800	002	Collection from Cinematographic Rule	5,000
130	0220	01	800	003	Collection from shows at Nandan	33,978,000
131	0220	60	800	001	Collection from Other Items	1,179,000
132	0220	60	800	002	Collection of Rental Charges from various Auditoria/Halls	15,945,000
133	0230	00	800	009	Fees for Registration of Shops and Establishments	3,206,000
134	0230	00	800	014	Other Items	13,000
135	0235	01	800	001	Civil Supplies	102,000
136	0235	01	800	004	Receipts from N.C.D.C. for Co-operative Schemes	50,000
137	0235	01	800	006	Receipts from CARE & Mother and Child Care Programme	130,000

Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
138	0235	01	800	008	Receipts from International Labour Organisation in connection with Pilot Project for promotion of Employment and income Opportunities in Burdwan,Purulia	1,000
139	0235	01	800	018	Receipts on account of Vagrancy	2,000
140	0235	60	800	001	Other items	234,000
141	0235	60	800	005	Receipts from the Govt. of India on account of expenditure for District Soldiers and Airmens Boards (Zills Sainik Board)	58,113,000
142	0250	00	800	003	Receipts from Other Items	87,000
143	0401	00	800	001	Collection of payments for service rendered	5,060,000
144	0401	00	800	002	Receipts from National Oil-Seed and Vegetable Oil Development Board (NOVODB)	4,000
145	0401	00	800	003	Recoveries of over payments	39,000
146	0401	00	800	004	Receipts from other items	5,713,000
147	0403	00	800	003	Other items.	4,722,000
148	0405	00	800	004	Other items.	288,000
149	0405	00	800	006	Receipts from sale of Forms, Documents, Maps etc. and Consultancy Charges	95,000
150	0406	01	800	001	Northern Circle-Timber	934,000
151	0406	01	800	002	Northern Circle-Firewood and Charcoal	15,000
152	0406	01	800	007	Western Circle - Timber	45,104,000
153	0406	01	800	008	Western Circle - Firewood and Charcoal	3,177,000
154	0406	01	800	009	Western Circle - Bamboos	19,000
155	0406	01	800	010	Western Circle- Grazing and fodder grass	3,000
156	0406	01	800	011	Western Circle - Other minor produce	972,000
157	0406	01	800	019	Central Circle - Other Receipts	5,000
158	0406	01	800	021	Western Circle - Other Receipts	86,803,000
159	0406	01	800	037	One Time Processing Fee	5,101,000
160	0406	01	800	039	receipts on sale of tender documents relating to WB CAMPA	85,000
161	0408	00	800	002	Other Items	765,000
162	0408	00	800	004	Recoveries of cost of Ration Card from above poverty level beneficiaries	12,000
163	0415	00	800	001	Grants for Agriculture research and Education	67,000
164	0425	00	800	002	Leave Salary Contribution	8,197,000
165	0425	00	800	006	Grants from UNICEF for setting up of weavers co-operative socities for flood - affected loomless weavers	16,000

Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
166	0425	00	800	007	Other Items	258,000
167	0435	00	800	001	Receipts for other Agricultural programmes	1,582,000
168	0506	00	800	001	Receipts from other Items	19,000
169	0515	00	800	001	Contribution from Zilla Parishads in connection with Panchayat Exhibitions, 1978	7,000
170	0515	00	800	002	Fees,Fines and forfeitures in connection with Panchayat Election	5,000
171	0515	00	800	003	Misc. Receipts in connection with Panchayat Election	1,037,000
172	0515	00	800	009	Other Items	87,000
173	0701	80	800	001	Other Receipts-Rent of Buildings ,Furniture, etc .	3,510,000
174	0701	80	800	003	Other items	26,274,000
175	0702	01	800	001	Minor Irrigation	9,875,000
176	0702	02	800	001	Recoveries on Other Receipts	486,000
177	0702	80	800	001	Receipts from the Dutch Government on account of Technical Aid for Agriculture Development of North Bengal	32,000
178	0702	80	800	002	Other Items	18,160,000
179	0851	00	800	003	Other items	194,000
180	0852	06	800	001	Services and Service Fees	5,000
181	0852	06	800	003	Other items	4,000
182	0852	06	800	004	Receipts from Industrial Operation	8,465,000
183	0853	00	800	002	Other items	2,247,000
184	1054	00	800	001	Recoveries of Expenditure	1,000
185	1054	00	800	002	Collection from Other Items	184,438,000
186	1054	00	800	003	Leave salary contribution	6,000
187	1054	00	800	004	Agency Charges on National Highways Works received from Government of India	350,822,000
188	1054	00	800	005	Railway's share for ROB	168,540,000
189	1452	00	800	006	Collection from Other Items	13,787,000
190	1456	00	800	001	Civil Supplies	51,376,000
191	1456	00	800	002	Receipts under Consumer Protection Act, 1986	43,000
192	1456	00	800	003	Strengthening of Consumer Disputes Redressal Commission	64,000
193	1456	00	800	006	Receipts for Awareness Programme under Consumer Club.	2,000
194	1456	00	800	007	Receipts towards Consumer Welfare Fund-Other Receipts	86,000
195	1456	00	800	009	Receipts under Consumer Protection Act, 2019	68,000

Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head description	Budget Provision (Rs)
196	1475	00	800	002	Other Items	27,714,000
197	1475	00	800	004	Receipts as Processing Fee of CRZ Clearance	142,000
					Total	3240,24,77,000

Annexure – 7

(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	Modified classification to be adopted as per LMMHA
1	0029	00	800	001	Receipts in connection with Survey and Settlement operations	0029-00-106- Receipts on account of Survey and settlement operations
2	0030	03	800	001	Fees for copies of Registered Documents	0030-03-104- Fees for registering documents
3	0041	00	800	002	Receipts from Motor Vehicles Border Check Post	1475-00-101- Receipts under the Indian Motor Vehicles Act
4	0041	00	800	003	Receipts from Motor Vehicles Border Check Post	1475-00-101- Receipts under the Indian Motor Vehicles Act
5	0043	00	800	001	Other Receipts on Taxes and Duties on Electricity	0043-00-101- Taxes on consumption and sale of Electricity
6	0049	04	800	017	House Building Advances	The appropriate HoA shall be 0049-04-118-Interest on Loans to Government Servants
7	0049	04	800	018	Advance for Puurchase of Motor Conveyances	The appropriate HoA shall be 0049-04-118-Interest on Loans to Government Servants
8	0049	04	800	019	Advance for Puurchase of Other Conveyances	The appropriate HoA shall be 0049-04-118-Interest on Loans to Government Servants
9	0049	04	800	020	Advance for Puurchase of Computer	The appropriate HoA shall be 0049-04-118-Interest on Loans to Government Servants
10	0049	04	800	062	House Building Advances to AIS Officers	The appropriate HoA shall be 0049-04-118-Interest on Loans to Government Servants
11	0070	01	800	008	Licensee Fees of Law Clerk	0070-01-501- Services and Service Fees
12	0070	01	800	009	Admission Fees for Enrolment of Law Clerks	0070-01-501- Services and Service Fees
13	0070	01	800	012	Action Research & Studies on Judicial Reforms	Receipts of administration of Justice pertains to Organs of State and as per LMMHA note 10, below the major head 0070, appropriate receipt HoA shall be 0070-60-800
14	0070	60	800	004	Recoveries of over Payment	Misclassification
15	0070	60	800	015	Disposal of unserviceable utility goods of WBNVF-Sale Proceeds.	0070-60-106-Civil Defence

Sl. No.	Major head	Sub-major head	Minor head	Sub-head	Sub-head description	Modified classification to be adopted as per LMMHA
16	0202	01	800	003	Other Collections from General Education	0202-01-600-General may be the appropriate heads of account
17	0202	03	800	001	Receipts from Sports and Games	0202-03-101 Physical Education-Sports and Youth Welfare
18	0202	03	800	002	Receipts from Youth Welfare Activities in respect of N.C.C.	0202-03-101 Physical Education-Sports and Youth Welfare
19	0210	01	800	001	Collection from Miscellaneous Service Fees	0210-01-501- Services & Service Fees
20	0216	80	800	001	Rural Housing	0216-03- Rural Housing - Minor head to be opened with the approval of CGA for each class of scheme since receipts are recurring and substantial as per note 2 of LMMHA
21	0220	01	800	002	Collection from Cinematographic Rule	0202-Education, Sports, Art and Culture-04-Art and Culture-103-Receipts from Cinematograph Films Rules
22	0406	01	800	001	Northern Circle-Timber	0406-01-101- Sale of timber and other forest produce
23	0406	01	800	002	Northern Circle-Firewood and Charcoal	0406-01-101-Sale of timber and other forest produce
24	0406	01	800	007	Western Circle - Timber	0406-01-101-Sale of timber and other forest produce
25	0406	01	800	008	Western Circle - Firewood and Charcoal	0406-01-101-Sale of timber and other forest produce
26	0406	01	800	009	Western Circle - Bamboos	0406-01-101-Sale of timber and other forest produce
27	0406	01	800	010	Western Circle- Grazing and fodder grass	0406-01-101-Sale of timber and other forest produce
28	0406	01	800	011	Western Circle - Other minor produce	0406-01-101-Sale of timber and other forest produce
29	1054	00	800	005	Railway's share for ROB	It is reimbursement of cost and should have treated as reduction of expenditure instead of revenue
30	1475	00	800	004	Receipts as Processing Fee of CRZ Clearance	1475-00-501- Services & Service Fees

Annexure – 8

(Reference to paragraph no.4.14)

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	1,98,79,000
	00	0029	00	101	008	Interest on Arrears of Land Revenue	12,00,000
2	00	0030	02	103	001	Other Items	9,88,50,000
	00	0030	02	103	004	Other items	40,000
3	00	0030	02	800	001	Other Items	3,14,06,000
	00	0030	02	800	002	Other Items	5,000
	00	0030	03	800	003	Other Items	2,50,000
	00	0030	03	800	005	Other Items	1,10,000
4	00	0039	00	101	001	Country Spirits	6965,00,00,000
	00	0039	00	101	002	Country Spirits	0
5	00	0039	00	102	002	Pachawi Shop	2,43,00,000
	00	0039	00	102	005	Pachawi Shop	0
6	00	0041	00	800	002	Receipts from Motor Vehicles Border Check Post	1,48,21,000
	00	0041	00	800	003	Receipts from Motor Vehicles Border Check Post	3,45,00,000
7	00	0055	00	101	003	Other Governments	17,92,00,000
	00	0055	00	101	006	Other Governments	16,59,000
8	00	0056	00	800	001	Miscellaneous Receipts	12,60,000
	00	0056	00	800	003	Miscellaneous Receipts	22,59,000
9	00	0059	01	800	006	Collection from Application Fees/ Renewal Fees / Duplicate Copy Fees for enlistment	0
	00	0059	01	800	007	Collection from Application Fees/ Renewal Fees/ Duplicate Copy Fees for enlistment	1,14,47,000
10	00	0070	60	106	004	Other Items	9,20,000
	00	0070	60	106	006	Other items	47,000
11	00	0202	01	102	001	Collection from Secondary Education	41,000
12	00	0202	01	102	004	Collection from Secondary Education	0
13	00	0202	01	103	003	Collection from Non-Government Colleges	42,72,45,000
14	00	0202	01	103	006	Collection from Non-Govt. Colleges	1,14,53,000
15	00	0202	01	103	002	Tution and other fees collection from Institutions of Higher Learning	63,68,000
	00	0202	01	103	005	Tution and other fees collection from Institutions of Higher Learning	3,36,000

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	1,69,53,000
	00	0202	01	103	007	Collection from other sources	38,000
17	00	0210	01	800	006	Collection from other sources	1,09,05,000
	00	0210	01	800	015	Collection from Other Sources	1,76,67,000
18	00	0216	02	800	002	Collection from Other Items	18,39,000
	00	0216	02	800	009	Collection from Other Items	0
19	00	0401	00	800	002	Receipts from National Oil-Seed and Vegetable Oil Development Board (NOVODB)	4,000
	00	0401	00	800	005	Receipts from National Oil-Seed and Vegetable Oil-Development Board (NOVODVB)	0
20	00	1601	08	113	033	National Database for Unorganized Workers on e-SHRAM Portal	0
	00	1601	08	113	034	National database for unorganised workers (eSHRAM) (3954)	0
21	05	2401	00	131	001	Digital Agriculture (Krishionnati Yojona) (Central Share) OCASPS	1,40,00,000
	05	2401	00	131	003	Digital Agriculture (Krishionnati Yojona) (Central Share) OCASPS	60,00,000
22	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)	6,00,00,000
	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
23	07	2225	01	102	012	Development and Welfare purposes for Matua communities	16,00,000
	07	2225	01	102	013	Development and Welfare purposes for Matua communities	2,00,00,000
24	07	2225	01	102	010	West Bengal Namasudra Welfare Board	16,00,000
	07	2225	01	102	011	West Bengal Namasudra Welfare Board	2,00,00,000
25	07	2225	01	102	012	Development and Welfare purposes for Matua communities	16,00,000
	07	2225	01	102	013	Development and Welfare purposes for Matua communities	2,00,00,000
26	07	2225	01	911	015	Hostel Charges	-1,000
	07	2225	01	911	016	Hostel Charges	-1,000
27	07	2225	80	800	064	The West Bengal Thami Development & Cultural Board	16,98,000
	07	2225	80	800	065	The West Bengal Thami Development & Cultural Board	2,00,00,000

Sl. No.	Grant no.	Major Hd.	Sub-Maj. Hd.	Minor Hd.	Sub Hd.	Sub-head Description	Budget Provision (Rs.)
28	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	16,98,000
29	14	2202	80	911	006	Directorate of Library Services	-2,00,000
	14	2202	80	911	010	Directorate of Library Services	-1,000
30	15	2202	01	911	001	Primary Schools	-5,00,00,000
	15	2202	01	911	010	Primary Schools	-1,000
31	18	2075	00	911	001	State Lotteries	-1,000
	18	2075	00	911	002	State Lotteries	-1,000
32	18	2235	60	911	001	Other Ex-gratia Payments	-1,000
	18	2235	60	911	015	Other Ex-gratia Payments	-3,00,000
33	18	2235	60	911	062	Government Contribution towards compensation under West Bengal Scheme for affected persons of Sharadha Scam,2013	-5,000
	18	2235	60	911	070	Government Contribution towards compensation under West Bengal Scheme for affected persons of Sharadha Scam,2013	-1,000
34	19	2059	01	051	001	Fire Protection and Control	-1,000
	19	2059	01	051	014	Fire Protection and Control	-1,000
35	20	2405	00	101	015	Setting up of District Level and State Level Laboratories for conducting research activities related to Aquaculture	1,00,00,000
	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
36	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
37	22	2401	00	789	001	Reorganisation of Horticulture set up	15,00,000
	22	2401	00	789	011	Reorganisation of Horticulture Set Up	6,00,000
38	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	0

Sl. No.	Grant no.	Major Hd.	Sub-Maj. Hd.	Minor Hd.	Sub Hd.	Sub-head Description	Budget Provision (Rs.)
39	24	2211	00	911	002	Establishment and Maintenance of Rural Family Welfare Planning Sub-Centre.	-72,00,000
	24	2211	00	911	012	Establishment and Maintenance of Rural Family Welfare Planning Sub-Centre.	-2,00,000
40	25	3054	80	001	001	Development of State Roads Establishment for Development of State Roads (Other than Special Roads)	4,93,00,000
	25	3054	80	001	003	Development of State Roads(a) Establishment for development of State Roads(Other than Special Roads)	21,11,65,000
41	25	5054	03	789	004	Development of State Roads and Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF)	64,00,00,000
	25	5054	03	789	005	Development of State Roads & Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF)	50,00,00,000
42	25	5054	03	796	004	Development of State Roads and Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF)	6,00,00,000
	25	5054	03	796	005	Development of State Roads & Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF)	49,00,00,000
43	25	5054	03	800	003	I.T Investment	2,50,00,000
	25	5054	03	800	004	I.T Investment	16,13,00,000
44	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	-7,00,000
45	30	2205	00	102	049	Bangla Sangeet Mela	10,45,00,000
	30	2205	00	102	053	Bangla Sangeet Mela	0
46	49	2204	00	911	008	Grants to Ailing Youths for Treatment and after car Nursing[YS]	-1,000
	49	2204	00	911	031	Grants to Ailing Youths for Treatment and after car Nursing[YS]	-1,000
47	53	3051	01	911	001	Establishment of a Repairing and Servicing Yard	-1,000
	53	3051	01	911	002	Establishment of a Repairing and Servicing Yard	-1,000
48	68	2055	00	108	018	Police Verification Reports for Passport	5,000
	68	2055	00	108	019	Police Verification Reports for Passport (Other)	40,00,000
49	68	2055	00	911	024	Deployment of Police and Other Forces for Conducting Elections	-2,00,000
	68	2055	00	911	025	Deployment of Police and other Forces for conducting Elections	-1,000

Sl. No.	Grant no.	Major Hd.	Sub-Maj. Hd.	Minor Hd.	Sub Hd.	Sub-head Description	Budget Provision (Rs.)
50	68	2059	01	051	011	Police-Others	-2,000
	68	2059	01	051	018	Police-Others	-2,000
51	68	2551	60	911	001	Hill Affairs Sector	-1,000
	68	2551	60	911	011	Hill Affairs Sector	-50,000
52	72	2217	80	001	001	Municipal Administration	-10,000
	72	2217	80	001	006	Municipal Administration	-1,000
53	74	2235	02	911	055	Implementation of Rupashree	-1,000
	74	2235	02	911	058	Implementation of Rupashree	-1,00,000
54	74	2251	00	911	001	Department of Social Welfare	-1,000
	74	2251	00	911	005	Department of Social Welfare	-1,000