

বাজেট প্রকাশন নং ১৪
Budget Publication No. 14



পশ্চিমবঙ্গ সরকার
Government of West Bengal

২০২৬-২০২৭ সালের
বরাদ্দের জন্য বিস্তারিত দাবি
এবং তৎসংশ্লিষ্ট ব্যাখ্যামূলক স্মারকলিপি

DETAILED
DEMANDS FOR GRANTS FOR 2026-2027
AND EXPLANATORY MEMORANDUM THEREON

দাবি
Demand
18

বিভাগ
Department
Finance

February, 2026

Detailed Demands for Grants for 2026-2027

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Detailed Demands for Grants for 2026-2027

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REVENUE EXPENDITURE**DEMAND No. 18****Finance Department****A. General Services - (a) Organs of State****Head of Account : 2014 - Administration of Justice****Voted Rs. 9,21,43,000****Charged Rs. Nil****Total Rs. 9,21,43,000**

	Voted Rs.	Charged Rs.	Total Rs.
Gross Expenditure	9,21,43,000	...	9,21,43,000
<i>Deduct - Recoveries</i>	-4,000	...	-4,000
Net Expenditure	9,21,39,000	...	9,21,39,000

REVENUE EXPENDITURE**ABSTRACT ACCOUNT**

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
116- State Administrative Tribunal				
• Administrative Expenditure	8,32,22,269	11,01,10,000	8,96,01,000	9,18,43,000
• State Development Schemes	...	3,00,000	3,00,000	3,00,000
Total - 116	8,32,22,269	11,04,10,000	8,99,01,000	9,21,43,000
Grand Total - Gross	8,32,22,269	11,04,10,000	8,99,01,000	9,21,43,000
Voted	8,32,22,269	11,04,10,000	8,99,01,000	9,21,43,000
Charged	...	...	...	...
Administrative Expenditure	8,32,22,269	11,01,10,000	8,96,01,000	9,18,43,000
State Development Schemes	...	3,00,000	3,00,000	3,00,000
<i>Deduct Recoveries</i>	...	-4,000	-4,000	-4,000
Grand Total - Net	8,32,22,269	11,04,06,000	8,98,97,000	9,21,39,000
Voted	8,32,22,269	11,04,06,000	8,98,97,000	9,21,39,000
Charged	...	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2014

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 2014-00-116 - STATE ADMINISTRATIVE TRIBUNAL				
116- State Administrative Tribunal				
Administrative Expenditure				
001- The West Bengal Taxation Tribunal (i) The Chairman and Members [FD]				
01- Salaries				
01-Pay	39,04,596	42,50,000	42,43,000	43,70,000
14-Grade Pay	...	1,000	...	...
02-Dearness Allowance	44,03,903	44,57,000	54,14,000	55,77,000
03-House Rent Allowance	28,41,968	28,74,000	32,67,000	33,66,000
04-Ad hoc Bonus	...	1,000	...	...
07-Other Allowances	64,73,721	61,00,000	1,10,06,000	1,12,26,000
12-Medical Allowance	...	1,000	1,000	1,000
Total - 2014-00-116-001-01	1,76,24,188	1,76,84,000	2,39,31,000	2,45,40,000
07- Medical Reimbursements	3,54,019	10,20,000	4,07,000	4,15,000
11- Travel Expenses	...	1,000	1,000	1,000
12- Medical Reimbursements under WBHS 2008	...	1,000	1,000	1,000
13- Office Expenses				
01-Electricity	82,245	1,27,000	86,000	89,000
02-Telephone	15,372	19,000	16,000	16,000
03-Maintenance / P.O.L. for Office Vehicles	...	1,000	1,000	1,000
04-Other Office Expenses	11,423	32,000	20,000	21,000
Total - 2014-00-116-001-13	1,09,040	1,79,000	1,23,000	1,27,000
Total - 2014-00-116-001	1,80,87,247	1,88,85,000	2,44,63,000	2,50,84,000
003- State Administrative Tribunal [FD]				
01- Salaries				
01-Pay	1,55,51,996	2,33,40,000	1,43,84,000	1,48,16,000
14-Grade Pay	...	...	...	...
02-Dearness Allowance	52,50,597	56,65,000	52,48,000	54,06,000
03-House Rent Allowance	41,99,241	49,59,000	17,79,000	18,32,000
04-Ad hoc Bonus	75,200	60,000	60,000	61,000
05-Interim Relief	...	1,000	...	...
07-Other Allowances	72,99,083	92,78,000	1,24,08,000	1,26,56,000
11-Compensatory Allowance	1,04,067	1,42,000	1,14,000	1,16,000
12-Medical Allowance	4,71,000	6,04,000	90,000	95,000
Total - 2014-00-116-003-01	3,29,51,184	4,40,49,000	3,40,83,000	3,49,82,000
02- Wages	15,69,297	18,83,000	14,54,000	14,84,000
07- Medical Reimbursements	3,07,327	15,61,000	3,53,000	3,60,000
11- Travel Expenses	13,153	2,00,000	1,80,000	50,000
12- Medical Reimbursements under WBHS 2008	1,39,575	4,78,000	2,75,000	3,15,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2014

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
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13- Office Expenses				
01-Electricity	51,945	56,000	54,000	56,000
02-Telephone	1,51,873	2,52,000	1,56,000	1,61,000
03-Maintenance / P.O.L. for Office Vehicles	9,78,326	10,34,000	10,13,000	10,43,000
04-Other Office Expenses	9,79,855	10,10,000	12,78,000	10,90,000
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Total - 2014-00-116-003-13	21,61,999	23,52,000	25,01,000	23,50,000
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19- Maintenance	...	1,000
27- Minor Works/ Maintenance	...	75,64,000	10,00,000	10,00,000
28- Payment of Professional and Special Services				
02-Other charges	90,900	7,50,000	3,70,000	3,77,000
50- Other Charges	13,64,649	5,15,000	17,46,000	17,81,000
77- Computerisation	...	1,73,000	2,50,000	2,75,000
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Total - 2014-00-116-003	3,85,98,084	5,95,26,000	4,22,12,000	4,29,74,000
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005- The West Bengal Taxation Tribunal (ii) The Officers and Other Employees [FD]				
01- Salaries				
01-Pay	1,21,57,959	1,60,40,000	1,09,79,000	1,13,08,000
14-Grade Pay	...	1,000	...	...
02-Dearness Allowance	29,96,676	31,00,000	29,73,000	30,62,000
03-House Rent Allowance	29,50,368	34,12,000	17,63,000	18,16,000
04-Ad hoc Bonus	54,000	56,000	65,000	66,000
05-Interim Relief	...	1,000	...	...
07-Other Allowances	39,20,018	44,85,000	40,64,000	43,64,000
12-Medical Allowance	4,67,000	6,09,000	60,000	66,000
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Total - 2014-00-116-005-01	2,25,46,021	2,77,04,000	1,99,04,000	2,06,82,000
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07- Medical Reimbursements	79,692	2,62,000	2,62,000	2,68,000
11- Travel Expenses	7,750	22,000	8,000	8,000
12- Medical Reimbursements under WBHS 2008	1,58,260	1,71,000	2,06,000	2,10,000
13- Office Expenses				
01-Electricity	28,060	40,000	29,000	30,000
02-Telephone	31,208	37,000	32,000	33,000
03-Maintenance / P.O.L. for Office Vehicles	6,85,630	7,37,000	7,10,000	7,31,000
04-Other Office Expenses	7,66,389	7,22,000	7,93,000	8,17,000
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Total - 2014-00-116-005-13	15,11,287	15,36,000	15,64,000	16,11,000
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16- Publications	...	1,000	1,000	1,000
27- Minor Works/ Maintenance	...	2,13,000	1,00,000	1,00,000
50- Other Charges	37,878	1,10,000	60,000	70,000
75- Purchase	2,14,914	1,93,000	2,21,000	2,25,000
77- Computerisation	19,81,136	14,87,000	6,00,000	6,10,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2014

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2014-00-116-005	2,65,36,938	3,16,99,000	2,29,26,000	2,37,85,000
Total - Administrative Expenditure	8,32,22,269	11,01,10,000	8,96,01,000	9,18,43,000
State Development Schemes				
002- Computerisation for the West Bengal Taxation Tribunal, Bidhannagar [FD]				
77- Computerisation	...	3,00,000	3,00,000	3,00,000
Total - 2014-00-116-002	...	3,00,000	3,00,000	3,00,000
Total - State Development Schemes	...	3,00,000	3,00,000	3,00,000
Total - 2014-00-116	8,32,22,269	11,04,10,000	8,99,01,000	9,21,43,000
Voted	8,32,22,269	11,04,10,000	8,99,01,000	9,21,43,000
Charged	...	...	...	...

DETAILED ACCOUNT NO. 2014 - DEDUCT RECOVERIES IN REDUCTION OF EXPENDITURE

116- State Administrative Tribunal

Administrative Expenditure

001-The West Bengal Taxation Tribunal (i) The Chairman and
Members [FD]

70-Deduct Recoveries

01-Others ... -1,000 -1,000 -1,000

02-W.B.H.S. 2008

003-State Administrative Tribunal [FD]

70-Deduct Recoveries

01-Others ... -1,000 -1,000 -1,000

02-W.B.H.S. 2008

005-The West Bengal Taxation Tribunal (ii) The Officers and Other
Employees [FD]

70-Deduct Recoveries

01-Others ... -1,000 -1,000 -1,000

02-W.B.H.S. 2008

Total - 116 - Deduct - Recoveries ... -3,000 -3,000 -3,000

911- Deduct Recoveries of Overpayments

Administrative Expenditure

003-State Administrative Tribunal [FD]

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2014

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
70-Deduct Recoveries				
01-Others	...	-1,000	-1,000	-1,000
<i>Total - 911 - Deduct - Recoveries</i>	...	-1,000	-1,000	-1,000
<i>Total - 2014 - Deduct - Recoveries</i>	...	-4,000	-4,000	-4,000

REVENUE EXPENDITURE

DEMAND No. 18

Finance Department

A. General Services - (b) Fiscal Services

Head of Account : 2020 - Collection of Taxes on Income and Expenditure

Voted Rs. 4,37,27,000

Charged Rs. Nil

Total Rs. 4,37,27,000

	Voted Rs.	Charged Rs.	Total Rs.
Gross Expenditure	4,37,27,000	...	4,37,27,000
Deduct - Recoveries	-2,000	...	-2,000
Net Expenditure	4,37,25,000	...	4,37,25,000

REVENUE EXPENDITURE

ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
104- Collection Charges-Agricultural Income-tax				
• Administrative Expenditure	4,20,61,220	5,00,00,000	4,03,42,000	4,37,27,000
Total - 104	4,20,61,220	5,00,00,000	4,03,42,000	4,37,27,000
105- Collection Charges Taxes on Professions, Trades, Calling and Employments				
• Administrative Expenditure	...	...	...	...
Total - 105	...	...	...	...
Grand Total - Gross	4,20,61,220	5,00,00,000	4,03,42,000	4,37,27,000
Voted	4,20,61,220	5,00,00,000	4,03,42,000	4,37,27,000
Charged	...	...	...	...
Administrative Expenditure	4,20,61,220	5,00,00,000	4,03,42,000	4,37,27,000
Deduct Recoveries	-220	-3,000	-2,000	-2,000
Grand Total - Net	4,20,61,000	4,99,97,000	4,03,40,000	4,37,25,000
Voted	4,20,61,000	4,99,97,000	4,03,40,000	4,37,25,000
Charged	...	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2020

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 2020-00-104 - COLLECTION CHARGES-AGRICULTURAL INCOME-TAX				
104- Collection Charges-Agricultural Income-tax				
Administrative Expenditure				
001- Collection of Charges on Agricultural Income Tax [FD]				
01- Salaries				
01-Pay	3,37,53,611	3,72,52,000	3,04,26,000	3,13,39,000
14-Grade Pay	...	6,000	...	...
02-Dearness Allowance	46,10,573	81,95,000	57,81,000	81,48,000
03-House Rent Allowance	31,80,849	34,00,000	30,43,000	31,34,000
04-Ad hoc Bonus	1,33,600	1,52,000	1,47,000	1,48,000
05-Interim Relief	...	1,000	...	...
07-Other Allowances	1,04,725	1,16,000	1,78,000	1,82,000
12-Medical Allowance	23,000	62,000	23,000	23,000
Total - 2020-00-104-001-01	4,18,06,358	4,91,84,000	3,95,98,000	4,29,74,000

02- Wages	...	1,000	1,000	1,000
07- Medical Reimbursements	...	1,000	...	...
11- Travel Expenses	3,064	42,000	10,000	12,000
12- Medical Reimbursements under WBHS 2008	1,38,894	75,000	1,26,000	1,29,000
13- Office Expenses				
01-Electricity	...	37,000	37,000	37,000
02-Telephone	...	1,33,000	1,33,000	1,33,000
03-Maintenance / P.O.L. for Office Vehicles	...	3,09,000	3,09,000	3,09,000
04-Other Office Expenses	1,12,904	2,07,000	1,17,000	1,21,000
Total - 2020-00-104-001-13	1,12,904	6,86,000	5,96,000	6,00,000

14- Rents, Rates and Taxes	...	10,000	10,000	10,000
50- Other Charges	...	1,000	1,000	1,000
Total - 2020-00-104-001	4,20,61,220	5,00,00,000	4,03,42,000	4,37,27,000

Total - Administrative Expenditure	4,20,61,220	5,00,00,000	4,03,42,000	4,37,27,000

Total - 2020-00-104	4,20,61,220	5,00,00,000	4,03,42,000	4,37,27,000

Voted	4,20,61,220	5,00,00,000	4,03,42,000	4,37,27,000
Charged	...	...	...	...

DETAILED ACCOUNT NO. 2020-00-105 - COLLECTION CHARGES TAXES ON PROFESSIONS, TRADES, CALLING AND EMPLOYMENTS

105- Collection Charges Taxes on Professions, Trades, Calling and Employments

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2020

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Administrative Expenditure				
001- Collection Charges -Taxes on Professions,Trades, Callings and Employments [FD]				
01- Salaries				
01-Pay
14-Grade Pay
02-Dearness Allowance
03-House Rent Allowance
04-Ad hoc Bonus
07-Other Allowances
12-Medical Allowance
02- Wages
07- Medical Reimbursements
11- Travel Expenses
12- Medical Reimbursements under WBHS 2008
13- Office Expenses				
01-Electricity
02-Telephone
03-Maintenance / P.O.L. for Office Vehicles
04-Other Office Expenses
28- Payment of Professional and Special Services				
02-Other charges
77- Computerisation
Total - 2020-00-105
Voted
Charged

DETAILED ACCOUNT NO. 2020 - DEDUCT RECOVERIES IN REDUCTION OF EXPENDITURE

104- Collection Charges-Agricultural Income-tax				
Administrative Expenditure				
001-Collection of Charges on Agricultural Income Tax [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	-1,000	-1,000
02-W.B.H.S. 2008	...	...	...	...
<i>Total - 104 - Deduct - Recoveries</i>	...	-1,000	-1,000	-1,000
105- Collection ChargesTaxes on Professions, Trades,Calling and Employments				
Administrative Expenditure				
001-Collection Charges -Taxes on Professions,Trades, Callings and Employments [FD]				
70-Deduct Recoveries				

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2020

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
01-Others	...	-1,000	...	...
02-W.B.H.S. 2008	...	...	...	...
<i>Total - 105 - Deduct - Recoveries</i>	...	-1,000	...	...
911- Deduct Recoveries of Overpayments				
Administrative Expenditure				
001-Collection Charges-Taxes on Professions, Trades, Callings and Employments [FD]				
70-Deduct Recoveries				
01-Others	-220	-1,000	-1,000	-1,000
02-W.B.H.S. 2008	...	...	...	...
<i>Total - 911 - Deduct - Recoveries</i>	-220	-1,000	-1,000	-1,000
<i>Total - 2020 - Deduct - Recoveries</i>	-220	-3,000	-2,000	-2,000

REVENUE EXPENDITURE
DEMAND No. 18
Finance Department
A. General Services - (b) Fiscal Services
Head of Account : 2029 - Land Revenue

Voted Rs. 13,53,000

Charged Rs. Nil

Total Rs. 13,53,000

	Voted Rs.	<i>Charged Rs.</i>	Total Rs.
Gross Expenditure	13,53,000	...	13,53,000
<i>Deduct - Recoveries</i>	-1,000	...	-1,000
Net Expenditure	13,52,000	...	13,52,000

REVENUE EXPENDITURE
ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
101- Collection Charges				
• Administrative Expenditure	10,21,176	12,85,000	12,57,000	13,53,000
Total - 101	10,21,176	12,85,000	12,57,000	13,53,000
Grand Total - Gross	10,21,176	12,85,000	12,57,000	13,53,000
Voted	10,21,176	12,85,000	12,57,000	13,53,000
<i>Charged</i>	...	...	...	...
Administrative Expenditure	10,21,176	12,85,000	12,57,000	13,53,000
<i>Deduct Recoveries</i>	...	-1,000	-1,000	-1,000
Grand Total - Net	10,21,176	12,84,000	12,56,000	13,52,000
Voted	10,21,176	12,84,000	12,56,000	13,52,000
<i>Charged</i>	...	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2029

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 2029-00-101 - COLLECTION CHARGES				
101- Collection Charges				
Administrative Expenditure				
005- Rural Employment cess on Tea Estates [FD]				
01- Salaries				
01-Pay	7,97,600	8,30,000	8,59,000	8,85,000
14-Grade Pay	...	...	...	...
02-Dearness Allowance	1,09,064	1,83,000	1,63,000	2,30,000
03-House Rent Allowance	95,712	98,000	86,000	89,000
04-Ad hoc Bonus	18,800	19,000	21,000	21,000
07-Other Allowances	...	...	50,000	50,000
12-Medical Allowance	...	...	...	...
Total - 2029-00-101-005-01	10,21,176	11,30,000	11,79,000	12,75,000
07- Medical Reimbursements				
11- Travel Expenses	...	...	...	...
12- Medical Reimbursements under WBHS 2008	...	1,17,000	50,000	50,000
13- Office Expenses				
01-Electricity	...	...	...	...
02-Telephone	...	10,000	...	...
03-Maintenance / P.O.L. for Office Vehicles	...	...	...	...
04-Other Office Expenses	...	28,000	28,000	28,000
Total - 2029-00-101-005-13	...	38,000	28,000	28,000
28- Payment of Professional and Special Services				
02-Other charges	...	...	...	...
Total - 2029-00-101-005	10,21,176	12,85,000	12,57,000	13,53,000
Total - Administrative Expenditure	10,21,176	12,85,000	12,57,000	13,53,000
Total - 2029-00-101	10,21,176	12,85,000	12,57,000	13,53,000
Voted	10,21,176	12,85,000	12,57,000	13,53,000
Charged	...	...	...	...

DETAILED ACCOUNT NO. 2029 - DEDUCT RECOVERIES IN REDUCTION OF EXPENDITURE

101- Collection Charges

Administrative Expenditure

005-Rural Employment cess on Tea Estates [FD]

70-Deduct Recoveries

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2029

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
01-Others	...	-1,000	-1,000	-1,000
02-W.B.H.S. 2008
<i>Total - 101 - Deduct - Recoveries</i>	...	-1,000	-1,000	-1,000
<i>Total - 2029 - Deduct - Recoveries</i>	...	-1,000	-1,000	-1,000

REVENUE EXPENDITURE

DEMAND No. 18

Finance Department

A. General Services - (b) Fiscal Services

Head of Account : 2030 - Stamps and Registration

Voted Rs. 261,85,69,000

Charged Rs. Nil

Total Rs. 261,85,69,000

	Voted Rs.	Charged Rs.	Total Rs.
Gross Expenditure	261,85,69,000	...	261,85,69,000
Deduct - Recoveries	-13,000	...	-13,000
Net Expenditure	261,85,56,000	...	261,85,56,000

REVENUE EXPENDITURE

ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
01 - STAMPS-JUDICIAL				
101- Cost of Stamps				
• Administrative Expenditure	...	...	...	...
Total - 101	...	...	...	...
102- Expenses on Sale of Stamps				
• Administrative Expenditure	84,47,566	89,61,000	86,17,000	87,89,000
Total - 102	84,47,566	89,61,000	86,17,000	87,89,000
Total - 01	84,47,566	89,61,000	86,17,000	87,89,000
02 - STAMPS-NON-JUDICIAL				
001- Direction and Administration				
• Administrative Expenditure	1,64,80,782	1,96,69,000	1,82,89,000	1,95,40,000
Total - 001	1,64,80,782	1,96,69,000	1,82,89,000	1,95,40,000
101- Cost of Stamps				
• Administrative Expenditure	63,74,14,831	62,40,00,000	65,65,37,000	66,96,68,000
Total - 101	63,74,14,831	62,40,00,000	65,65,37,000	66,96,68,000
102- Expenses on Sale of Stamps				
• Administrative Expenditure	36,20,20,642	41,04,35,000	36,92,61,000	37,66,46,000
Total - 102	36,20,20,642	41,04,35,000	36,92,61,000	37,66,46,000
Total - 02	101,59,16,255	105,41,04,000	104,40,87,000	106,58,54,000

REVENUE EXPENDITURE
ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
03 - REGISTRATION				
001- Direction and Administration				
• Administrative Expenditure	111,32,25,407	142,37,70,000	136,82,50,000	145,54,26,000
Total - 001	111,32,25,407	142,37,70,000	136,82,50,000	145,54,26,000
800- Other Expenditure				
• Administrative Expenditure	...	...	...	...
• State Development Schemes	5,48,34,844	8,00,00,000	6,55,00,000	8,85,00,000
Total - 800	5,48,34,844	8,00,00,000	6,55,00,000	8,85,00,000
Total - 03	116,80,60,251	150,37,70,000	143,37,50,000	154,39,26,000
Grand Total - Gross	219,24,24,072	256,68,35,000	248,64,54,000	261,85,69,000
Voted	219,24,24,072	256,68,35,000	248,64,54,000	261,85,69,000
Charged	...	...	...	...
Administrative Expenditure	213,75,89,228	248,68,35,000	242,09,54,000	253,00,69,000
State Development Schemes	5,48,34,844	8,00,00,000	6,55,00,000	8,85,00,000
<i>Deduct Recoveries</i>	<i>-6,11,757</i>	<i>-16,000</i>	<i>-13,000</i>	<i>-13,000</i>
Grand Total - Net	219,18,12,315	256,68,19,000	248,64,41,000	261,85,56,000
Voted	219,18,12,315	256,68,19,000	248,64,41,000	261,85,56,000
Charged	...	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2030

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 2030-01-101 - COST OF STAMPS				
01 - STAMPS-JUDICIAL				
101- Cost of Stamps				
Administrative Expenditure				
001- Cost of Stamps Supplied by Central Stamps Stores [FD]				
75- Purchase	...	...	...	...
Total - 2030-01-101	...	...	...	...
	Voted	...	...	...
	Charged	...	...	...

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 2030-01-102 - EXPENSES ON SALE OF STAMPS				
01 - STAMPS-JUDICIAL				
102- Expenses on Sale of Stamps				
Administrative Expenditure				
001- Expenses on Sale of Stamps [FD]				
50- Other Charges	84,47,566	89,61,000	86,17,000	87,89,000
Total - 2030-01-102-001	84,47,566	89,61,000	86,17,000	87,89,000
Total - Administrative Expenditure	84,47,566	89,61,000	86,17,000	87,89,000
Total - 2030-01-102	84,47,566	89,61,000	86,17,000	87,89,000
	Voted	84,47,566	89,61,000	87,89,000
	Charged	...	...	...

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 2030-02-001 - DIRECTION AND ADMINISTRATION				
02 - STAMPS-NON-JUDICIAL				
001- Direction and Administration				
Administrative Expenditure				
001- District Establishment [FD]				
01- Salaries				
01-Pay	61,70,136	70,07,000	65,90,000	67,88,000
14-Grade Pay	...	...	...	...
02-Dearness Allowance	8,43,584	15,42,000	12,52,000	17,65,000
03-House Rent Allowance	5,47,841	6,23,000	6,59,000	6,79,000
04-Ad hoc Bonus	30,000	35,000	33,000	33,000
07-Other Allowances	17,600	83,000	30,000	31,000
12-Medical Allowance	...	1,000	...	...
Total - 2030-02-001-001-01	76,09,161	92,91,000	85,64,000	92,96,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2030

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
07- Medical Reimbursements	...	...	...	...
11- Travel Expenses	40,500	1,00,000	1,00,000	1,10,000
12- Medical Reimbursements under WBHS 2008	27,043	67,000	80,000	70,000
13- Office Expenses				
01-Electricity	...	...	...	...
02-Telephone	...	...	...	...
03-Maintenance / P.O.L. for Office Vehicles	37,95,000	42,23,000	39,28,000	40,46,000
04-Other Office Expenses	8,65,000	11,00,000	8,95,000	9,22,000
Total - 2030-02-001-001-13	46,60,000	53,23,000	48,23,000	49,68,000
50- Other Charges	...	1,000	...	...
Total - 2030-02-001-001	1,23,36,704	1,47,82,000	1,35,67,000	1,44,44,000
002- Reserve State Stamp Store [FD]				
01- Salaries				
01-Pay	29,40,700	30,81,000	31,15,000	32,08,000
14-Grade Pay	...	...	...	...
02-Dearness Allowance	4,02,208	6,78,000	5,92,000	8,34,000
03-House Rent Allowance	3,53,028	3,80,000	3,12,000	3,21,000
04-Ad hoc Bonus	24,800	20,000	27,000	27,000
07-Other Allowances	32,000	1,03,000	54,000	55,000
12-Medical Allowance	...	...	...	...
Total - 2030-02-001-002-01	37,52,736	42,62,000	41,00,000	44,45,000
02- Wages	...	...	...	...
07- Medical Reimbursements	...	...	...	...
11- Travel Expenses	1,40,310	1,82,000	2,82,000	3,00,000
12- Medical Reimbursements under WBHS 2008	22,049	1,57,000	1,00,000	1,05,000
13- Office Expenses				
02-Telephone	...	4,000	4,000	4,000
03-Maintenance / P.O.L. for Office Vehicles	41,985	43,000	43,000	44,000
04-Other Office Expenses	1,64,000	2,10,000	1,70,000	1,75,000
Total - 2030-02-001-002-13	2,05,985	2,57,000	2,17,000	2,23,000
27- Minor Works/ Maintenance	...	...	...	...
50- Other Charges	22,998	29,000	23,000	23,000
Total - 2030-02-001-002	41,44,078	48,87,000	47,22,000	50,96,000
Total - Administrative Expenditure	1,64,80,782	1,96,69,000	1,82,89,000	1,95,40,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2030

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2030-02-001	1,64,80,782	1,96,69,000	1,82,89,000	1,95,40,000
Voted	1,64,80,782	1,96,69,000	1,82,89,000	1,95,40,000
Charged	...	...	...	...

DETAILED ACCOUNT NO. 2030-02-101 - COST OF STAMPS

02 - STAMPS-NON-JUDICIAL

101- Cost of Stamps

Administrative Expenditure

001- Cost of Stamps Supplied by Central Stamps Stores [FD]

75- Purchase 63,74,14,831 62,40,00,000 65,65,37,000 66,96,68,000

Total - 2030-02-101-001 63,74,14,831 62,40,00,000 65,65,37,000 66,96,68,000

Total - Administrative Expenditure 63,74,14,831 62,40,00,000 65,65,37,000 66,96,68,000

Total - 2030-02-101 **63,74,14,831 62,40,00,000 65,65,37,000 66,96,68,000**

Voted 63,74,14,831 62,40,00,000 65,65,37,000 66,96,68,000

Charged

DETAILED ACCOUNT NO. 2030-02-102 - EXPENSES ON SALE OF STAMPS

02 - STAMPS-NON-JUDICIAL

102- Expenses on Sale of Stamps

Administrative Expenditure

002- Expenses on Sale of Stamps [FD]

02- Wages

17- Transportation Cost On Retirement

50- Other Charges 36,03,31,042 40,76,00,000 36,75,38,000 37,48,89,000

Total - 2030-02-102-002 36,03,31,042 40,76,00,000 36,75,38,000 37,48,89,000

003- Payment of Commission by the State Govt. to the Deptt. of Posts, India against sale of Revenue Stamps by Poar Offices. [FD]

50- Other Charges 16,89,600 28,35,000 17,23,000 17,57,000

Total - 2030-02-102-003 16,89,600 28,35,000 17,23,000 17,57,000

004- Payment to the PPP Vendors [FD]

50- Other Charges

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2030

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - Administrative Expenditure	36,20,20,642	41,04,35,000	36,92,61,000	37,66,46,000
Total - 2030-02-102	36,20,20,642	41,04,35,000	36,92,61,000	37,66,46,000
Voted	36,20,20,642	41,04,35,000	36,92,61,000	37,66,46,000
Charged	...	...	...	...

DETAILED ACCOUNT NO. 2030-03-001 - DIRECTION AND ADMINISTRATION

03 - REGISTRATION

001- Direction and Administration

Administrative Expenditure

001- Superintendence [FD]

01- Salaries

01-Pay	6,88,83,725	7,08,24,000	6,95,74,000	7,16,61,000
14-Grade Pay	...	...	10,000	...
02-Dearness Allowance	1,00,70,220	1,55,81,000	1,32,19,000	1,86,32,000
03-House Rent Allowance	78,86,942	81,02,000	69,57,000	71,66,000
04-Ad hoc Bonus	48,000	50,000	53,000	54,000
07-Other Allowances	2,93,881	2,46,000	10,00,000	7,00,000
12-Medical Allowance	1,09,214	1,16,000	1,10,000	1,11,000

Total - 2030-03-001-001-01 8,72,91,982 9,49,19,000 9,09,23,000 9,83,24,000

02- Wages	20,20,339	21,60,000	20,33,000	20,94,000
07- Medical Reimbursements	56,156	...	1,00,000	10,000
11- Travel Expenses	36,573	1,24,000	1,90,000	1,28,000
12- Medical Reimbursements under WBHS 2008	2,73,301	3,51,000	3,55,000	3,62,000
13- Office Expenses				
01-Electricity	22,92,947	26,69,000	18,85,000	20,57,000
02-Telephone	54,062	1,05,000	56,000	58,000
03-Maintenance / P.O.L. for Office Vehicles	69,02,837	63,30,000	71,44,000	73,58,000
04-Other Office Expenses	52,23,462	1,00,000	1,00,000	1,10,000

Total - 2030-03-001-001-13 1,44,73,308 92,04,000 91,85,000 95,83,000

14- Rents, Rates and Taxes	64,66,343	90,00,000	90,90,000	71,30,000
28- Payment of Professional and Special Services				
02-Other charges	5,33,40,403	5,65,18,000	25,00,000	25,02,000
50- Other Charges	21,09,542	27,58,000	21,52,000	21,95,000
78- Outsourcing of Services	...	30,00,000	10,00,000	10,00,000
98- Training	16,650	5,00,000	1,00,000	1,02,000

Total - 2030-03-001-001 16,60,84,597 17,85,34,000 11,76,28,000 12,34,30,000

002- District Charges [FD]

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2030

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
01- Salaries				
01-Pay	64,76,76,777	71,13,75,000	64,31,09,000	66,24,02,000
14-Grade Pay	33,100	50,000	50,000	60,000
02-Dearness Allowance	8,92,43,542	15,65,03,000	12,21,91,000	17,22,25,000
03-House Rent Allowance	7,16,34,037	7,61,00,000	6,43,11,000	6,62,40,000
04-Ad hoc Bonus	22,90,000	24,08,000	25,19,000	25,44,000
07-Other Allowances	9,42,586	13,31,000	16,02,000	16,34,000
11-Compensatory Allowance	1,40,000	1,77,000	1,54,000	1,57,000
12-Medical Allowance	13,14,906	15,43,000	13,28,000	13,41,000
Total - 2030-03-001-002-01	81,32,74,948	94,94,87,000	83,52,64,000	90,66,03,000
02- Wages	5,51,68,906	5,00,18,000	5,35,94,000	5,52,02,000
04- Pension/Gratuities	...	...	...	...
07- Medical Reimbursements	...	21,000	...	...
11- Travel Expenses	90,817	1,93,000	94,000	97,000
12- Medical Reimbursements under WBHS 2008	27,62,222	31,82,000	35,91,000	36,63,000
13- Office Expenses				
01-Electricity	1,70,11,311	1,88,84,000	1,76,92,000	1,82,23,000
02-Telephone	1,17,797	1,84,000	1,21,000	1,25,000
03-Maintenance / P.O.L. for Office Vehicles	86,65,006	92,31,000	92,31,000	95,10,000
04-Other Office Expenses	1,67,88,598	2,11,56,000	1,73,76,000	1,78,97,000
Total - 2030-03-001-002-13	4,25,82,712	4,94,55,000	4,44,20,000	4,57,55,000
14- Rents, Rates and Taxes	2,55,93,095	2,64,83,000	2,68,73,000	2,82,17,000
21- Materials and Supplies/Stores and Equipment				
04-Others	...	...	...	...
27- Minor Works/ Maintenance	59,91,245	68,43,000	17,11,000	17,50,000
28- Payment of Professional and Special Services				
02-Other charges	11,09,335	18,90,000	6,20,000	6,42,000
31- Grants-in-aid-GENERAL				
02-Other Grants	...	38,76,000	38,76,000	38,76,000
50- Other Charges	5,67,530	7,88,000	5,79,000	5,91,000
Total - 2030-03-001-002	94,71,40,810	109,22,36,000	97,06,22,000	104,63,96,000
003- Payment to the PPP Vendors [FD]				
50- Other Charges	...	15,30,00,000	28,00,00,000	28,56,00,000
Total - 2030-03-001-003	...	15,30,00,000	28,00,00,000	28,56,00,000
Total - Administrative Expenditure	111,32,25,407	142,37,70,000	136,82,50,000	145,54,26,000
Total - 2030-03-001	111,32,25,407	142,37,70,000	136,82,50,000	145,54,26,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2030

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Voted	111,32,25,407	142,37,70,000	136,82,50,000	145,54,26,000
<i>Charged</i>	...	...	...	...

DETAILED ACCOUNT NO. 2030-03-800 - OTHER EXPENDITURE

03 - REGISTRATION

800- Other Expenditure

Administrative Expenditure

008- Site preparation for computerization of registration process [FD]

12- Medical Reimbursements under WBHS 2008

27- Minor Works/ Maintenance

State Development Schemes

001- Computerization of the process of registration [FD]

77- Computerisation

Total - 2030-03-800-001

005- Implementation of the Scheme for e-Governance [FD]

77- Computerisation

Total - 2030-03-800-005

009- Grant to WBHIDCO for Office space of the Directorate of
Registration and Stamp Revenue [FD]

31- Grants-in-aid-GENERAL

02-Other Grants

35- Grants for creation of Capital Assets

Total - 2030-03-800-009

Total - State Development Schemes

Total - 2030-03-800

Voted

Charged

DETAILED ACCOUNT NO. 2030 - DEDUCT RECOVERIES IN REDUCTION OF EXPENDITURE

01 - STAMPS-JUDICIAL

001- Direction and Administration

Administrative Expenditure

001-Proportion transferred from Non-Judicial [FD]

70-Deduct Recoveries

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2030

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
01-Others	...	-1,000	-1,000	-1,000
02-W.B.H.S. 2008	...	...	...	...
<i>Total - 001 - Deduct - Recoveries</i>	...	-1,000	-1,000	-1,000
101- Cost of Stamps				
Administrative Expenditure				
001-Cost of Stamps Supplied by Central Stamps Stores [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	-1,000	-1,000
<i>Total - 101 - Deduct - Recoveries</i>	...	-1,000	-1,000	-1,000
102- Expenses on Sale of Stamps				
Administrative Expenditure				
001-Expenses on Sale of Stamps [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	-1,000	-1,000
<i>Total - 102 - Deduct - Recoveries</i>	...	-1,000	-1,000	-1,000
911- Deduct Recoveries of Overpayments				
Administrative Expenditure				
001-Proportion transfered from Non-Judicial [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
<i>Total - 911 - Deduct - Recoveries</i>	...	-1,000	...	...
02- STAMPS-NON-JUDICIAL				
001- Direction and Administration				
Administrative Expenditure				
001-District Establishment [FD]				
70-Deduct Recoveries				
01-Others	-3,45,135	-1,000	-1,000	-1,000
02-W.B.H.S. 2008	...	...	...	...
002-Reserve State Stamp Store [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	-1,000	-1,000
02-W.B.H.S. 2008	...	...	...	...
003-Deduct Recoveries in Reduction of Expenditure [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
02-W.B.H.S. 2008	...	...	...	...
<i>Total - 001 - Deduct - Recoveries</i>	-3,45,135	-3,000	-2,000	-2,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2030

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
101- Cost of Stamps				
Administrative Expenditure				
001-Cost of Stamps Supplied by Central Stamps Stores [FD]				
70-Deduct Recoveries				
01-Others	-40	-1,000	-1,000	-1,000
02-W.B.H.S. 2008	...	...	...	...
<i>Total - 101 - Deduct - Recoveries</i>	-40	-1,000	-1,000	-1,000
102- Expenses on Sale of Stamps				
Administrative Expenditure				
002-Expenses on Sale of Stamps [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	-1,000	-1,000
<i>Total - 102 - Deduct - Recoveries</i>	...	-1,000	-1,000	-1,000
911- Deduct Recoveries of Overpayments				
Administrative Expenditure				
001-Cost of Negatives and Positives of Entertainment Tax Stamp[FT] [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	-1,000	-1,000
002-Expenses on Sale of Stamps [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	-1,000	-1,000
003-Payment of Commission by the State Government to the Department of Posts, India againtd Sale of Revenue Stamps by the Post Offices[FT] [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
<i>Total - 911 - Deduct - Recoveries</i>	...	-3,000	-2,000	-2,000
03- REGISTRATION				
001- Direction and Administration				
Administrative Expenditure				
001-Superintendence [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	-1,000	-1,000
02-W.B.H.S. 2008	...	...	...	...
002-District Charges [FD]				
70-Deduct Recoveries				
01-Others	-69,494	-1,000	-1,000	-1,000
02-W.B.H.S. 2008	...	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2030

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
<i>Total - 001 - Deduct - Recoveries</i>	-69,494	-2,000	-2,000	-2,000
911- Deduct Recoveries of Overpayments				
Administrative Expenditure				
001-Superintendence [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	-1,000	-1,000
02-W.B.H.S. 2008	...	...	...	...
002-District Charges [FD]				
70-Deduct Recoveries				
01-Others	-1,97,088	-1,000	-1,000	-1,000
<i>Total - 911 - Deduct - Recoveries</i>	-1,97,088	-2,000	-2,000	-2,000
<i>Total - 2030 - Deduct - Recoveries</i>	-6,11,757	-16,000	-13,000	-13,000

REVENUE EXPENDITURE

DEMAND No. 18

Finance Department

A. General Services - (b) Fiscal Services

Head of Account : 2035 - Collection of Other Taxes on Property and Capital Transactions

Voted Rs. 1,18,20,000

Charged Rs. Nil

Total Rs. 1,18,20,000

	Voted Rs.	Charged Rs.	Total Rs.
Gross Expenditure	1,18,20,000	...	1,18,20,000
Deduct - Recoveries	-2,000	...	-2,000
Net Expenditure	1,18,18,000	...	1,18,18,000

REVENUE EXPENDITURE

ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
101- Taxes on Immovable Property other than Agricultural Land				
• Administrative Expenditure	99,82,931	1,41,11,000	1,18,61,000	1,18,20,000
Total - 101	99,82,931	1,41,11,000	1,18,61,000	1,18,20,000
Grand Total - Gross	99,82,931	1,41,11,000	1,18,61,000	1,18,20,000
Voted	99,82,931	1,41,11,000	1,18,61,000	1,18,20,000
Charged	...	...	...	...
Administrative Expenditure	99,82,931	1,41,11,000	1,18,61,000	1,18,20,000
Deduct Recoveries	-18,405	-1,000	-2,000	-2,000
Grand Total - Net	99,64,526	1,41,10,000	1,18,59,000	1,18,18,000
Voted	99,64,526	1,41,10,000	1,18,59,000	1,18,18,000
Charged	...	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2035

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 2035-00-101 - TAXES ON IMMOVABLE PROPERTY OTHER THAN AGRICULTURAL LAND				
101- Taxes on Immovable Property other than Agricultural Land				
Administrative Expenditure				
001- Administration of the West Bengal Multistoreyed Buildings Tax Act [FD]				
01- Salaries				
01-Pay	79,09,238	1,06,16,000	83,43,000	87,72,000
14-Grade Pay	...	...	...	...
02-Dearness Allowance	10,78,434	23,36,000	14,52,000	20,47,000
03-House Rent Allowance	7,66,044	8,43,000	7,64,000	7,87,000
04-Ad hoc Bonus	12,000	14,000	13,000	13,000
07-Other Allowances	21,750	79,000	79,000	81,000
12-Medical Allowance	...	10,000	...	...
Total - 2035-00-101-001-01	97,87,466	1,38,98,000	1,06,51,000	1,17,00,000
07- Medical Reimbursements				
11- Travel Expenses	...	10,000	10,000	10,000
12- Medical Reimbursements under WBHS 2008	1,95,465	1,90,000	12,00,000	1,10,000
13- Office Expenses				
01-Electricity	...	...	...	...
02-Telephone	...	3,000	...	...
03-Maintenance / P.O.L. for Office Vehicles	...	...	...	...
04-Other Office Expenses	...	10,000	...	...
Total - 2035-00-101-001-13	...	13,000	...	...
14- Rents, Rates and Taxes				
28- Payment of Professional and Special Services				
02-Other charges	...	...	...	...
50- Other Charges				
Total - 2035-00-101-001	99,82,931	1,41,11,000	1,18,61,000	1,18,20,000
Total - Administrative Expenditure	99,82,931	1,41,11,000	1,18,61,000	1,18,20,000
Total - 2035-00-101	99,82,931	1,41,11,000	1,18,61,000	1,18,20,000
Voted	99,82,931	1,41,11,000	1,18,61,000	1,18,20,000
Charged	...	...	...	...

DETAILED ACCOUNT NO. 2035 - DEDUCT RECOVERIES IN REDUCTION OF EXPENDITURE

101- Taxes on Immovable Property other than Agricultural Land

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2035

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
<i>Administrative Expenditure</i>				
<i>001-Administration of the West Bengal Multistoreyed Buildings Tax Act [FD]</i>				
<i>70-Deduct Recoveries</i>				
01-Others	...	-1,000	-1,000	-1,000
02-W.B.H.S. 2008	...	...	...	...
<i>Total - 101 - Deduct - Recoveries</i>	...	-1,000	-1,000	-1,000
911- Deduct Recoveries of Overpayments				
<i>Administrative Expenditure</i>				
<i>001-Administration of the West Bengal Multistoreyed Buildings Tax Act [FD]</i>				
<i>70-Deduct Recoveries</i>				
01-Others	-18,405	...	-1,000	-1,000
<i>Total - 911 - Deduct - Recoveries</i>	-18,405	...	-1,000	-1,000
Total - 2035 - Deduct - Recoveries	-18,405	-1,000	-2,000	-2,000

REVENUE EXPENDITURE

DEMAND No. 18

Finance Department

A. General Services - (b) Fiscal Services

Head of Account : 2039 - State Excise

Voted Rs. 341,39,26,000

Charged Rs. Nil

Total Rs. 341,39,26,000

	Voted Rs.	Charged Rs.	Total Rs.
Gross Expenditure	341,39,26,000	...	341,39,26,000
Deduct - Recoveries	-1,13,000	...	-1,13,000
Net Expenditure	341,38,13,000	...	341,38,13,000

REVENUE EXPENDITURE

ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
001- Direction and Administration				
• Administrative Expenditure	294,95,13,121	331,44,79,000	324,78,42,000	338,77,22,000
• State Development Schemes	...	15,00,000	5,00,000	10,00,000
Total - 001	294,95,13,121	331,59,79,000	324,83,42,000	338,87,22,000
102- Purchases of Opium etc				
• Administrative Expenditure	...	...	...	...
Total - 102	...	...	...	...
800- Other Expenditure				
• Administrative Expenditure	1,28,40,000	1,79,73,000	2,26,73,000	2,52,04,000
• State Development Schemes	...	...	...	...
Total - 800	1,28,40,000	1,79,73,000	2,26,73,000	2,52,04,000
Grand Total - Gross	296,23,53,121	333,39,52,000	327,10,15,000	341,39,26,000
Voted	296,23,53,121	333,39,52,000	327,10,15,000	341,39,26,000
Charged	...	...	...	...
Administrative Expenditure	296,23,53,121	333,24,52,000	327,05,15,000	341,29,26,000
State Development Schemes	...	15,00,000	5,00,000	10,00,000
Deduct Recoveries	-5,94,54,868	-7,000	-1,13,000	-1,13,000

**REVENUE EXPENDITURE
ABSTRACT ACCOUNT**

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Grand Total - Net	290,28,98,253	333,39,45,000	327,09,02,000	341,38,13,000
Voted	290,28,98,253	333,39,45,000	327,09,02,000	341,38,13,000
<i>Charged</i>	...	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2039

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 2039-00-001 - DIRECTION AND ADMINISTRATION				
001- Direction and Administration				
 Administrative Expenditure				
001- Superintendence [FD]				
01- Salaries				
01-Pay	21,22,51,153	22,06,93,000	22,33,40,000	23,00,40,000
14-Grade Pay	64,800	55,000	32,000	32,000
02-Dearness Allowance	3,26,18,770	4,85,52,000	4,24,35,000	5,98,10,000
03-House Rent Allowance	2,16,03,510	2,32,48,000	2,23,34,000	2,30,04,000
04-Ad hoc Bonus	14,64,000	12,60,000	16,10,000	16,26,000
07-Other Allowances	4,62,794	3,50,000	13,50,000	13,51,000
09-Ration Allowance	24,80,520	26,80,000	35,15,000	26,32,000
12-Medical Allowance	4,37,913	5,59,000	4,42,000	4,46,000
Total - 2039-00-001-001-01	27,13,83,460	29,73,97,000	29,50,58,000	31,89,41,000
02- Wages	81,13,075	87,79,000	87,79,000	1,00,00,000
05- Rewards	...	1,000	1,000	1,000
07- Medical Reimbursements	94,331	3,00,000	1,08,000	1,10,000
11- Travel Expenses	3,31,973	6,00,000	3,42,000	3,52,000
12- Medical Reimbursements under WBHS 2008	36,62,016	28,89,000	47,61,000	48,56,000
13- Office Expenses				
01-Electricity	27,59,064	34,00,000	28,69,000	29,55,000
02-Telephone	6,19,185	6,82,000	6,38,000	6,57,000
03-Maintenance / P.O.L. for Office Vehicles	2,88,11,392	2,86,45,000	2,98,20,000	3,07,15,000
04-Other Office Expenses	2,21,70,969	1,56,12,000	2,29,47,000	2,36,35,000
Total - 2039-00-001-001-13	5,43,60,610	4,83,39,000	5,62,74,000	5,79,62,000
14- Rents, Rates and Taxes	84,70,431	97,28,000	88,94,000	93,39,000
21- Materials and Supplies/Stores and Equipment				
04-Others	...	1,000	...	...
26- Advertising and Publicity Expenses	12,734	1,10,000	50,000	52,000
27- Minor Works/ Maintenance	65,74,154	94,25,000	94,25,000	1,00,00,000
28- Payment of Professional and Special Services				
02-Other charges	15,27,920	11,44,000	11,44,000	11,67,000
41- Secret Service Expenditure	1,79,000	2,58,000	1,81,000	1,83,000
50- Other Charges	...	1,000	...	...
77- Computerisation	...	1,28,000	50,000	60,000
78- Outsourcing of Services	...	70,00,000	6,50,000	4,30,000
98- Training	1,30,31,641	1,87,27,000	46,00,000	50,00,000
Total - 2039-00-001-001	36,77,41,345	40,48,27,000	39,03,17,000	41,84,53,000
002- District Charges [FD]				
01- Salaries				
01-Pay	168,61,07,146	182,12,19,000	177,14,90,000	182,25,35,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2039

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
14-Grade Pay	88,048	1,00,000	53,000	53,000
02-Dearness Allowance	23,27,24,187	40,06,68,000	40,32,83,000	45,56,59,000
03-House Rent Allowance	19,79,89,438	21,07,12,000	20,42,12,000	21,03,38,000
04-Ad hoc Bonus	2,95,98,100	2,50,98,000	3,25,58,000	3,28,84,000
05-Interim Relief	...	1,000	1,000	...
07-Other Allowances	8,38,885	3,35,000	9,26,000	9,55,000
09-Ration Allowance	4,67,07,179	5,17,84,000	6,45,75,000	4,95,47,000
10-Overtime Allowance	...	...	...	...
11-Compensatory Allowance	15,23,543	18,29,000	16,76,000	17,10,000
12-Medical Allowance	1,06,21,707	1,70,71,000	72,28,000	75,35,000
Total - 2039-00-001-002-01	220,61,98,233	252,88,17,000	248,60,02,000	258,12,16,000
02- Wages	1,56,36,700	1,55,00,000	1,76,18,000	1,81,47,000
04- Pension/Gratuities	...	...	...	...
05- Rewards	...	...	...	...
07- Medical Reimbursements	...	3,06,000	1,00,000	1,00,000
11- Travel Expenses	20,69,405	28,37,000	18,31,000	18,95,000
12- Medical Reimbursements under WBHS 2008	42,59,354	54,16,000	62,37,000	56,48,000
13- Office Expenses				
01-Electricity	1,13,27,313	1,26,96,000	1,17,80,000	1,21,33,000
02-Telephone	1,36,441	1,53,000	1,41,000	1,45,000
03-Maintenance / P.O.L. for Office Vehicles	19,94,64,819	20,45,68,000	20,50,00,000	21,00,00,000
04-Other Office Expenses	3,69,13,418	4,44,07,000	3,82,05,000	3,93,51,000
Total - 2039-00-001-002-13	24,78,41,991	26,18,24,000	25,51,26,000	26,16,29,000
14- Rents, Rates and Taxes	7,67,89,454	6,19,70,000	6,19,70,000	7,00,00,000
26- Advertising and Publicity Expenses	2,29,212	95,000	2,41,000	2,47,000
41- Secret Service Expenditure	35,91,000	38,46,000	36,27,000	36,63,000
50- Other Charges	...	...	...	...
77- Computerisation	...	3,83,000	53,000	53,000
Total - 2039-00-001-002	255,66,15,349	288,09,94,000	283,28,05,000	294,25,98,000
005- Departmental Chemical Examination Laboratory [FD]				
01- Salaries				
01-Pay	1,38,70,337	1,42,09,000	1,50,15,000	1,54,65,000
14-Grade Pay	79,200	67,000	79,000	79,000
02-Dearness Allowance	24,08,428	31,26,000	28,53,000	40,21,000
03-House Rent Allowance	14,06,976	14,49,000	15,02,000	15,47,000
04-Ad hoc Bonus	91,600	78,000	1,01,000	1,02,000
07-Other Allowances	9,860	13,000	17,000	17,000
09-Ration Allowance	...	...	...	...
12-Medical Allowance	12,000	12,000	12,000	12,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2039

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2039-00-001-005-01	1,78,78,401	1,89,54,000	1,95,79,000	2,12,43,000
11- Travel Expenses	29,655	80,000	31,000	32,000
12- Medical Reimbursements under WBHS 2008	3,51,776	4,25,000	4,57,000	4,66,000
13- Office Expenses				
01-Electricity	...	...	...	...
02-Telephone	39,080	58,000	40,000	41,000
03-Maintenance / P.O.L. for Office Vehicles	5,24,899	5,60,000	5,43,000	5,59,000
04-Other Office Expenses	43,34,051	23,00,000	23,86,000	26,21,000
Total - 2039-00-001-005-13	48,98,030	29,18,000	29,69,000	32,21,000
21- Materials and Supplies/Stores and Equipment				
04-Others	8,14,802	10,00,000	8,39,000	8,64,000
52- Machinery and Equipment/Tools and Plants	8,26,695	10,00,000	2,50,000	2,50,000
77- Computerisation	3,57,068	2,81,000	95,000	95,000
78- Outsourcing of Services	...	40,00,000	5,00,000	5,00,000
Total - 2039-00-001-005	2,51,56,427	2,86,58,000	2,47,20,000	2,66,71,000
Total - Administrative Expenditure	294,95,13,121	331,44,79,000	324,78,42,000	338,77,22,000
State Development Schemes				
004- Superintendance [FD]				
77- Computerisation	...	15,00,000	5,00,000	10,00,000
Total - 2039-00-001-004	...	15,00,000	5,00,000	10,00,000
Total - State Development Schemes	...	15,00,000	5,00,000	10,00,000
Total - 2039-00-001	294,95,13,121	331,59,79,000	324,83,42,000	338,87,22,000
Voted	294,95,13,121	331,59,79,000	324,83,42,000	338,87,22,000
Charged	...	...	...	...

DETAILED ACCOUNT NO. 2039-00-102 - PURCHASES OF OPIUM ETC

102- Purchases of Opium etc				
Administrative Expenditure				
001- Purchase of Opium etc. [FD]				
75- Purchase	...	...	...	...
Total - 2039-00-102	...	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2039

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Voted
<i>Charged</i>

DETAILED ACCOUNT NO. 2039-00-800 - OTHER EXPENDITURE

800- Other Expenditure

Administrative Expenditure

006- Budgetary support for deployment of Personnel from Eastern Distilleries and Chemicals Limited (EDCL) [FD]

31- Grants-in-aid-GENERAL

02-Other Grants

36- Grants-in-aid-Salaries

Total - 2039-00-800-006

Total - Administrative Expenditure

Total - 2039-00-800

Voted

Charged

6,00,000	9,18,000	6,18,000	6,37,000
1,22,40,000	1,70,55,000	2,20,55,000	2,45,67,000
1,28,40,000	1,79,73,000	2,26,73,000	2,52,04,000
1,28,40,000	1,79,73,000	2,26,73,000	2,52,04,000
1,28,40,000	1,79,73,000	2,26,73,000	2,52,04,000
1,28,40,000	1,79,73,000	2,26,73,000	2,52,04,000
...

DETAILED ACCOUNT NO. 2039 - DEDUCT RECOVERIES IN REDUCTION OF EXPENDITURE

001- Direction and Administration

Administrative Expenditure

001-Superintendence [FD]

70-Deduct Recoveries

01-Others

02-W.B.H.S. 2008

002-District Charges [FD]

70-Deduct Recoveries

01-Others

02-W.B.H.S. 2008

005-Departmental Chemical Examination Laboratory [FD]

70-Deduct Recoveries

01-Others

02-W.B.H.S. 2008

Total - 001 - Deduct - Recoveries

-29,074	-1,000	-1,000	-1,000
...
-1,47,269	-1,000	-1,000	-1,000
...
...	-1,000	-1,000	-1,000
...
-1,76,343	-3,000	-3,000	-3,000

102- Purchases of Opium etc

Administrative Expenditure

001-Purchase of Opium etc. [FD]

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2039

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
<i>Total - 102 - Deduct - Recoveries</i>	...	-1,000	...	...
911- Deduct Recoveries of Overpayments				
Administrative Expenditure				
001-Direction and Administration [FD]				
70-Deduct Recoveries				
01-Others	-5,90,36,094	-1,000	-1,00,000	-1,00,000
02-W.B.H.S. 2008	...	...	...	...
002-District Charges [FD]				
70-Deduct Recoveries				
01-Others	-2,42,431	-1,000	-10,000	-10,000
02-W.B.H.S. 2008	...	...	...	...
003-Allowable Molasses Transport Cost [Ex] [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
<i>Total - 911 - Deduct - Recoveries</i>	-5,92,78,525	-3,000	-1,10,000	-1,10,000
Total - 2039 - Deduct - Recoveries	-5,94,54,868	-7,000	-1,13,000	-1,13,000

REVENUE EXPENDITURE**DEMAND No. 18****Finance Department****A. General Services - (b) Fiscal Services****Head of Account : 2040 - Taxes on Sales, Trades etc.****Voted Rs. 77,54,21,000****Charged Rs. Nil****Total Rs. 77,54,21,000**

	Voted Rs.	Charged Rs.	Total Rs.
Gross Expenditure	77,54,21,000	...	77,54,21,000
<i>Deduct - Recoveries</i>	-15,000	...	-15,000
Net Expenditure	77,54,06,000	...	77,54,06,000

REVENUE EXPENDITURE**ABSTRACT ACCOUNT**

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
001- Direction and Administration				
• Administrative Expenditure	64,98,13,326	78,40,34,000	62,40,08,000	67,19,17,000
• State Development Schemes	5,15,88,248	12,59,58,000	6,41,50,000	6,80,00,000
• State Development Schemes (Central Assistance)	...	...	...	...
Total - 001	70,14,01,574	90,99,92,000	68,81,58,000	73,99,17,000
101- Collection Charges				
• Administrative Expenditure	3,77,54,016	5,09,39,000	3,29,02,000	3,55,04,000
Total - 101	3,77,54,016	5,09,39,000	3,29,02,000	3,55,04,000
Grand Total - Gross	73,91,55,590	96,09,31,000	72,10,60,000	77,54,21,000
Voted	73,91,55,590	96,09,31,000	72,10,60,000	77,54,21,000
Charged	...	...	...	...
Administrative Expenditure	68,75,67,342	83,49,73,000	65,69,10,000	70,74,21,000
State Development Schemes	5,15,88,248	12,59,58,000	6,41,50,000	6,80,00,000
<i>Deduct Recoveries</i>	-16,78,360	-6,000	-15,000	-15,000
Grand Total - Net	73,74,77,230	96,09,25,000	72,10,45,000	77,54,06,000
Voted	73,74,77,230	96,09,25,000	72,10,45,000	77,54,06,000
Charged	...	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2040

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 2040-00-001 - DIRECTION AND ADMINISTRATION				
001- Direction and Administration				
Administrative Expenditure				
001- Commercial Taxes Directorate [FD]				
01- Salaries				
01-Pay	34,77,40,130	40,62,85,000	31,32,16,000	32,26,12,000
14-Grade Pay	64	72,000	9,000	9,000
02-Dearness Allowance	5,00,52,283	8,93,83,000	5,95,11,000	8,38,79,000
03-House Rent Allowance	3,25,26,347	3,56,00,000	3,13,22,000	3,22,61,000
04-Ad hoc Bonus	5,34,800	5,28,000	5,88,000	5,94,000
07-Other Allowances	25,18,189	29,20,000	44,73,000	57,98,000
12-Medical Allowance	2,96,224	2,99,000	2,99,000	3,02,000
Total - 2040-00-001-001-01	43,36,68,037	53,50,87,000	40,94,18,000	44,54,55,000

02- Wages	...	1,000	...	...
05- Rewards	...	...	...	...
07- Medical Reimbursements	1,56,173	2,70,000	7,70,000	2,70,000
11- Travel Expenses	13,73,681	15,50,000	14,15,000	14,57,000
12- Medical Reimbursements under WBHS 2008	51,87,629	58,70,000	58,44,000	58,79,000
13- Office Expenses				
01-Electricity	1,07,15,471	1,20,19,000	1,11,44,000	1,14,78,000
02-Telephone	4,97,817	6,02,000	5,13,000	5,28,000
03-Maintenance / P.O.L. for Office Vehicles	1,32,75,237	1,49,37,000	1,37,40,000	1,41,52,000
04-Other Office Expenses	2,19,16,355	2,26,05,000	2,26,83,000	2,33,63,000
Total - 2040-00-001-001-13	4,64,04,880	5,01,63,000	4,80,80,000	4,95,21,000

14- Rents, Rates and Taxes	...	...	...	...
26- Advertising and Publicity Expenses	...	1,000	50,000	50,000
27- Minor Works/ Maintenance	...	35,000	...	...
41- Secret Service Expenditure	...	...	...	...
50- Other Charges	...	1,00,000	1,00,000	1,00,000
Total - 2040-00-001-001	48,67,90,400	59,30,77,000	46,56,77,000	50,27,32,000

002- Bureau of Investigation [FD]				
01- Salaries				
01-Pay	9,99,61,923	11,13,95,000	9,53,16,000	9,81,75,000
14-Grade Pay	...	...	...	...
02-Dearness Allowance	1,42,58,670	2,45,07,000	1,81,10,000	2,55,26,000
03-House Rent Allowance	1,06,24,844	1,11,04,000	95,32,000	98,18,000
04-Ad hoc Bonus	1,63,600	1,50,000	1,80,000	1,82,000
07-Other Allowances	7,99,034	11,36,000	13,58,000	13,85,000
09-Ration Allowance	54,000	68,000	56,000	57,000
12-Medical Allowance	71,454	62,000	72,000	73,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2040

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2040-00-001-002-01	12,59,33,525	14,84,22,000	12,46,24,000	13,52,16,000
02- Wages	...	...	...	...
05- Rewards	...	...	...	...
07- Medical Reimbursements	...	41,000	41,000	41,000
11- Travel Expenses	26,118	15,000	30,000	32,000
12- Medical Reimbursements under WBHS 2008	13,44,050	18,78,000	28,47,000	17,82,000
13- Office Expenses				
01-Electricity	...	...	...	...
02-Telephone	3,44,750	3,59,000	3,55,000	3,66,000
03-Maintenance / P.O.L. for Office Vehicles	2,38,30,193	2,80,59,000	2,46,64,000	2,54,04,000
04-Other Office Expenses	6,65,462	6,89,000	6,89,000	7,10,000
Total - 2040-00-001-002-13	2,48,40,405	2,91,07,000	2,57,08,000	2,64,80,000
41- Secret Service Expenditure	89,00,000	92,00,000	30,00,000	35,00,000
50- Other Charges	16,998	21,000	21,000	22,000
Total - 2040-00-001-002	16,10,61,096	18,86,84,000	15,62,71,000	16,70,73,000
007- VAT related Publicity/Awareness Campaign Programme [FD]				
26- Advertising and Publicity Expenses	19,61,830	22,73,000	20,60,000	21,12,000
Total - 2040-00-001-007	19,61,830	22,73,000	20,60,000	21,12,000
Total - Administrative Expenditure	64,98,13,326	78,40,34,000	62,40,08,000	67,19,17,000
State Development Schemes				
003- Implementation of Mission Mode Project of Commercial Taxes (MMPCT) - (State Share_ [FD])				
77- Computerisation	87,745	3,00,000	1,50,000	5,00,000
Total - 2040-00-001-003	87,745	3,00,000	1,50,000	5,00,000
005- Computerisation for Sales Tax Complex at Baleghata, Calcutta [FD]				
26- Advertising and Publicity Expenses	31,715	...	...	...
77- Computerisation	4,84,09,550	12,00,00,000	6,00,00,000	6,20,00,000
Total - 2040-00-001-005	4,84,41,265	12,00,00,000	6,00,00,000	6,20,00,000
006- Implementation of the scheme for e-Governance [FD]				
28- Payment of Professional and Special Services				
02-Other charges	...	...	...	...
77- Computerisation	30,59,238	56,58,000	40,00,000	55,00,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2040

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2040-00-001-006	30,59,238	56,58,000	40,00,000	55,00,000
Total - State Development Schemes	5,15,88,248	12,59,58,000	6,41,50,000	6,80,00,000
Total - 2040-00-001	70,14,01,574	90,99,92,000	68,81,58,000	73,99,17,000
Voted	70,14,01,574	90,99,92,000	68,81,58,000	73,99,17,000
Charged	...	...	...	...

DETAILED ACCOUNT NO. 2040-00-101 - COLLECTION CHARGES

101- Collection Charges

Administrative Expenditure

002- Certificate Organisation [FD]

01- Salaries

01-Pay	41,29,100	43,52,000	53,52,000	55,01,000
14-Grade Pay	...	...	...	...
02-Dearness Allowance	5,64,774	9,57,000	9,41,000	13,26,000
03-House Rent Allowance	4,87,212	5,09,000	4,95,000	5,10,000
04-Ad hoc Bonus	6,000	7,000	20,000	20,000
05-Interim Relief	...	...	...	...
07-Other Allowances	16,811	31,000	29,000	30,000
12-Medical Allowance	9,500	12,000	10,000	10,000

Total - 2040-00-101-002-01 52,13,397 58,68,000 68,47,000 73,97,000

07- Medical Reimbursements

11- Travel Expenses	8,940	28,000	9,000	9,000
12- Medical Reimbursements under WBHS 2008	94,805	1,10,000	1,23,000	1,25,000
13- Office Expenses				
02-Telephone	15,000	16,000	15,000	15,000
03-Maintenance / P.O.L. for Office Vehicles	3,96,327	4,26,000	4,10,000	4,22,000
04-Other Office Expenses	95,979	1,59,000	99,000	1,02,000

Total - 2040-00-101-002-13 5,07,306 6,01,000 5,24,000 5,39,000

Total - 2040-00-101-002 58,24,448 66,07,000 75,03,000 80,70,000

003- Commercial Taxes Tribunal [FD]

01- Salaries

01-Pay	2,76,49,907	3,33,00,000	1,81,25,000	1,86,69,000
14-Grade Pay	...	...	...	...
02-Dearness Allowance	15,17,430	73,26,000	34,44,000	48,54,000
03-House Rent Allowance	9,59,514	12,11,000	18,13,000	18,67,000
04-Ad hoc Bonus	24,000	24,000	26,000	26,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2040

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
07-Other Allowances	24,079	61,000	61,000	63,000
12-Medical Allowance	...	...	3,000	...
Total - 2040-00-101-003-01	3,01,74,930	4,19,22,000	2,34,72,000	2,54,79,000
07- Medical Reimbursements	3,82,657	4,95,000	4,40,000	4,49,000
11- Travel Expenses	3,137	71,000	5,000	5,000
12- Medical Reimbursements under WBHS 2008	62,460	1,74,000	81,000	83,000
13- Office Expenses				
01-Electricity	51,228	62,000	77,000	80,000
02-Telephone	53,115	81,000	80,000	57,000
03-Maintenance / P.O.L. for Office Vehicles	6,53,898	7,22,000	6,77,000	6,97,000
04-Other Office Expenses	5,48,143	8,05,000	5,67,000	5,84,000
Total - 2040-00-101-003-13	13,06,384	16,70,000	14,01,000	14,18,000
50- Other Charges	...	...	...	...
Total - 2040-00-101-003	3,19,29,568	4,43,32,000	2,53,99,000	2,74,34,000
Total - Administrative Expenditure	3,77,54,016	5,09,39,000	3,29,02,000	3,55,04,000
Total - 2040-00-101	3,77,54,016	5,09,39,000	3,29,02,000	3,55,04,000
Voted	3,77,54,016	5,09,39,000	3,29,02,000	3,55,04,000
Charged	...	...	...	...

DETAILED ACCOUNT NO. 2040 - DEDUCT RECOVERIES IN REDUCTION OF EXPENDITURE

001- Direction and Administration

Administrative Expenditure				
001-Commercial Taxes Directorate [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	-1,000	-1,000
02-W.B.H.S. 2008	...	...	...	...
002-Bureau of Investigation [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	-1,000	-1,000
02-W.B.H.S. 2008	...	...	...	...
<i>Total - 001 - Deduct - Recoveries</i>	...	-2,000	-2,000	-2,000

101- Collection Charges

Administrative Expenditure

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2040

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
002-Certificate Organisation [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	-1,000	-1,000
02-W.B.H.S. 2008	...	...	...	...
003-Commercial Taxes Tribunal [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	-1,000	-1,000
02-W.B.H.S. 2008	...	...	...	...
<i>Total - 101 - Deduct - Recoveries</i>	...	-2,000	-2,000	-2,000
911- Deduct Recoveries of Overpayments				
Administrative Expenditure				
002-Commercial Taxes Directorate [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	-1,000	-1,000
02-W.B.H.S. 2008	...	...	...	...
State Development Schemes				
001-Computerisation for Sales Tax Complex at Belegghata, Calcutta [FD]				
70-Deduct Recoveries				
01-Others	-16,78,360	-1,000	-10,000	-10,000
<i>Total - 911 - Deduct - Recoveries</i>	-16,78,360	-2,000	-11,000	-11,000
<i>Total - 2040 - Deduct - Recoveries</i>	-16,78,360	-6,000	-15,000	-15,000

REVENUE EXPENDITURE

DEMAND No. 18

Finance Department

A. General Services - (b) Fiscal Services

Head of Account : 2043 - Collection Charges Under State Goods And Services Tax

Voted Rs. 255,09,32,000

Charged Rs. Nil

Total Rs. 255,09,32,000

	Voted Rs.	Charged Rs.	Total Rs.
Gross Expenditure	255,09,32,000	...	255,09,32,000
Deduct - Recoveries	-2,000	...	-2,000
Net Expenditure	255,09,30,000	...	255,09,30,000

REVENUE EXPENDITURE

ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
001- Direction And Administration				
• Administrative Expenditure	5,81,60,869	7,12,39,000	6,54,39,000	7,03,23,000
Total - 001	5,81,60,869	7,12,39,000	6,54,39,000	7,03,23,000
101- Collection Charges				
• Administrative Expenditure	203,75,36,242	226,11,10,000	229,86,35,000	248,06,09,000
Total - 101	203,75,36,242	226,11,10,000	229,86,35,000	248,06,09,000
Grand Total - Gross	209,56,97,111	233,23,49,000	236,40,74,000	255,09,32,000
Voted	209,56,97,111	233,23,49,000	236,40,74,000	255,09,32,000
Charged	...	...	...	...
Administrative Expenditure	209,56,97,111	233,23,49,000	236,40,74,000	255,09,32,000
<i>Deduct Recoveries</i>	<i>-14,56,497</i>	<i>-2,000</i>	<i>-2,000</i>	<i>-2,000</i>
Grand Total - Net	209,42,40,614	233,23,47,000	236,40,72,000	255,09,30,000
Voted	209,42,40,614	233,23,47,000	236,40,72,000	255,09,30,000
Charged	...	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2043

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 2043-00-001 - DIRECTION AND ADMINISTRATION				
001- Direction And Administration				
Administrative Expenditure				
001- Directorate of Revenue Intelligence & Enforcement (DRI&E) [FD]				
01- Salaries				
01-Pay	3,78,61,640	4,46,88,000	4,08,87,000	4,21,14,000
14-Grade Pay	...	...	...	...
02-Dearness Allowance	51,54,556	98,31,000	77,69,000	1,09,50,000
03-House Rent Allowance	35,39,008	40,64,000	40,89,000	42,11,000
04-Ad hoc Bonus	36,000	60,000	40,000	40,000
05-Interim Relief	...	...	...	...
07-Other Allowances	4,60,922	5,51,000	7,84,000	8,00,000
11-Compensatory Allowance	...	...	...	...
12-Medical Allowance	9,500	9,000	10,000	10,000
Total - 2043-00-001-001-01	4,70,61,626	5,92,03,000	5,35,79,000	5,81,25,000

02- Wages	...	...	...	...
05- Rewards	...	...	...	...
07- Medical Reimbursements	...	31,000	31,000	31,000
11- Travel Expenses	2,613	43,000	43,000	43,000
12- Medical Reimbursements under WBHS 2008	3,68,382	3,15,000	4,79,000	4,89,000
13- Office Expenses				
01-Electricity	...	...	...	...
02-Telephone	1,53,325	2,18,000	1,58,000	1,63,000
03-Maintenance / P.O.L. for Office Vehicles	99,22,341	1,05,21,000	1,02,70,000	1,05,78,000
04-Other Office Expenses	3,97,582	4,26,000	4,11,000	4,23,000
Total - 2043-00-001-001-13	1,04,73,248	1,11,65,000	1,08,39,000	1,11,64,000

14- Rents, Rates and Taxes	...	...	...	...
27- Minor Works/ Maintenance	...	73,000	50,000	50,000
28- Payment of Professional and Special Services				
02-Other charges	...	72,000	50,000	50,000
41- Secret Service Expenditure	2,55,000	1,99,000	2,58,000	2,61,000
50- Other Charges	...	1,00,000	1,00,000	1,00,000
77- Computerisation	...	38,000	10,000	10,000
78- Outsourcing of Services	...	...	...	...
Total - 2043-00-001-001	5,81,60,869	7,12,39,000	6,54,39,000	7,03,23,000

Total - Administrative Expenditure	5,81,60,869	7,12,39,000	6,54,39,000	7,03,23,000

Total - 2043-00-001	5,81,60,869	7,12,39,000	6,54,39,000	7,03,23,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2043

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Voted	5,81,60,869	7,12,39,000	6,54,39,000	7,03,23,000
<i>Charged</i>	...	...	...	...

DETAILED ACCOUNT NO. 2043-00-101 - COLLECTION CHARGES

101- Collection Charges

Administrative Expenditure

001- General Establishment [FD]

01- Salaries

01-Pay	130,95,37,824	138,28,43,000	140,20,91,000	145,20,54,000
14-Grade Pay	63,600	1,67,000	14,000	14,000
02-Dearness Allowance	18,06,83,376	30,42,25,000	25,30,97,000	35,67,34,000
03-House Rent Allowance	13,65,64,030	14,55,99,000	13,32,09,000	13,72,05,000
04-Ad hoc Bonus	22,99,800	22,62,000	25,30,000	25,55,000
05-Interim Relief	...	...	...	...
07-Other Allowances	1,32,87,245	98,00,000	1,81,05,000	2,11,52,000
11-Compensatory Allowance	3,43,667	3,67,000	3,78,000	3,86,000
12-Medical Allowance	12,01,389	12,76,000	12,13,000	12,25,000

Total - 2043-00-101-001-01 164,39,80,931 184,65,39,000 181,06,37,000 197,13,25,000

02- Wages	74,07,369	70,85,000	97,37,000	1,11,62,000
05- Rewards	...	1,000	1,000	1,000
07- Medical Reimbursements	...	31,000	31,000	31,000
11- Travel Expenses	10,35,080	13,00,000	28,11,000	33,42,000
12- Medical Reimbursements under WBHS 2008	1,04,90,491	1,20,67,000	1,36,38,000	1,39,11,000
13- Office Expenses				
01-Electricity	86,50,945	92,94,000	1,90,12,000	1,78,04,000
02-Telephone	63,12,788	55,51,000	65,02,000	66,97,000
03-Maintenance / P.O.L. for Office Vehicles	14,31,88,193	14,85,00,000	14,82,00,000	15,26,46,000
04-Other Office Expenses	9,97,58,933	4,29,58,000	5,62,77,000	7,70,13,000

Total - 2043-00-101-001-13 25,79,10,859 20,63,03,000 22,99,91,000 25,41,60,000

14- Rents, Rates and Taxes	4,56,94,678	4,59,00,000	8,28,48,000	7,37,06,000
27- Minor Works/ Maintenance	3,40,62,222	4,61,88,000	3,73,93,000	3,85,15,000
28- Payment of Professional and Special Services				
02-Other charges	2,92,91,724	2,75,00,000	2,95,85,000	3,01,77,000
41- Secret Service Expenditure	63,34,500	66,05,000	63,98,000	64,62,000
50- Other Charges	...	58,000	58,000	60,000
77- Computerisation	...	39,000	39,000	39,000
78- Outsourcing of Services	...	6,00,00,000	7,41,00,000	7,63,23,000
98- Training	13,28,388	14,94,000	13,68,000	13,95,000

Total - 2043-00-101-001 203,75,36,242 226,11,10,000 229,86,35,000 248,06,09,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2043

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - Administrative Expenditure	203,75,36,242	226,11,10,000	229,86,35,000	248,06,09,000
Total - 2043-00-101	203,75,36,242	226,11,10,000	229,86,35,000	248,06,09,000
Voted	203,75,36,242	226,11,10,000	229,86,35,000	248,06,09,000
Charged	...	...	...	...

DETAILED ACCOUNT NO. 2043 - DEDUCT RECOVERIES IN REDUCTION OF EXPENDITURE

101- Collection Charges

Administrative Expenditure				
001-General Establishment [FD]				
70-Deduct Recoveries				
01-Others	-4,28,038	-1,000	-1,000	-1,000
02-W.B.H.S. 2008	...	...	...	...
<i>Total - 101 - Deduct - Recoveries</i>	-4,28,038	-1,000	-1,000	-1,000

911- Deduct Recoveries of Overpayments

Administrative Expenditure				
001-General Establishment [FD]				
70-Deduct Recoveries				
01-Others	-10,28,459	-1,000	-1,000	-1,000
<i>Total - 911 - Deduct - Recoveries</i>	-10,28,459	-1,000	-1,000	-1,000
<i>Total - 2043 - Deduct - Recoveries</i>	-14,56,497	-2,000	-2,000	-2,000

REVENUE EXPENDITURE

DEMAND No. 18

Finance Department

A. General Services - (b) Fiscal Services

Head of Account : 2045 - Other Taxes and Duties on Commodities and Services

Voted Rs. 2,76,08,000

Charged Rs. Nil

Total Rs. 2,76,08,000

	Voted Rs.	Charged Rs.	Total Rs.
Gross Expenditure	2,76,08,000	...	2,76,08,000
Deduct - Recoveries	-3,000	...	-3,000
Net Expenditure	2,76,05,000	...	2,76,05,000

REVENUE EXPENDITURE

ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
101- Collection Charges-Entertainment Tax				
• Administrative Expenditure	...	1,000	...	...
• State Development Schemes	...	3,00,000	1,00,000	3,00,000
Total - 101	...	3,01,000	1,00,000	3,00,000
102- Collection Charges-Betting Tax				
• Administrative Expenditure	...	1,000	...	...
Total - 102	...	1,000	...	...
103- Collection Charges-Electricity Duty				
• Administrative Expenditure	1,54,81,303	1,78,74,000	1,66,37,000	1,79,32,000
• State Development Schemes	32,39,849	45,00,000	35,00,000	45,00,000
Total - 103	1,87,21,152	2,23,74,000	2,01,37,000	2,24,32,000
104- Collection Charges-Taxes on Goods and Passengers				
• Administrative Expenditure	43,00,641	46,13,000	46,42,000	48,76,000
Total - 104	43,00,641	46,13,000	46,42,000	48,76,000
Grand Total - Gross	2,30,21,793	2,72,89,000	2,48,79,000	2,76,08,000
Voted	2,30,21,793	2,72,89,000	2,48,79,000	2,76,08,000
Charged	...	...	...	...
Administrative Expenditure	1,97,81,944	2,24,89,000	2,12,79,000	2,28,08,000
State Development Schemes	32,39,849	48,00,000	36,00,000	48,00,000

REVENUE EXPENDITURE
ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
<i>Deduct Recoveries</i>	-2,76,234	-6,000	-3,000	-3,000
Grand Total - Net	2,27,45,559	2,72,83,000	2,48,76,000	2,76,05,000
Voted	2,27,45,559	2,72,83,000	2,48,76,000	2,76,05,000
Charged	...	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2045

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 2045-00-101 - COLLECTION CHARGES-ENTERTAINMENT TAX				
101- Collection Charges-Entertainment Tax				
Administrative Expenditure				
001- Entertainment Tax [FD]				
33- Subsidies				
05-Other Subsidies	...	1,000	...	...
Total - 2045-00-101-001	...	1,000	...	...
Total - Administrative Expenditure	...	1,000	...	...
State Development Schemes				
003- Computerisation of Agricultural Income Tax Directorate, West Bengal [FD]				
77- Computerisation	...	3,00,000	1,00,000	3,00,000
Total - 2045-00-101-003	...	3,00,000	1,00,000	3,00,000
Total - State Development Schemes	...	3,00,000	1,00,000	3,00,000
Total - 2045-00-101	...	3,01,000	1,00,000	3,00,000
Voted	...	3,01,000	1,00,000	3,00,000
Charged

DETAILED ACCOUNT NO. 2045-00-102 - COLLECTION CHARGES-BETTING TAX

102- Collection Charges-Betting Tax				
Administrative Expenditure				
001- Betting Tax [FD]				
31- Grants-in-aid-GENERAL				
02-Other Grants	...	1,000	...	...
Total - 2045-00-102-001	...	1,000	...	...
Total - Administrative Expenditure	...	1,000	...	...
Total - 2045-00-102	...	1,000	...	...
Voted	...	1,000	...	...
Charged	...	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2045

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 2045-00-103 - COLLECTION CHARGES-ELECTRICITY DUTY				
103- Collection Charges-Electricity Duty				
Administrative Expenditure				
004- Charges connected with the Administration of the Bengal Electricity Duty Act,1935 [FD]				
01- Salaries				
01-Pay	1,10,69,625	1,17,45,000	1,11,34,000	1,14,68,000
14-Grade Pay	...	...	...	...
02-Dearness Allowance	15,18,086	25,84,000	21,15,000	29,82,000
03-House Rent Allowance	11,79,420	12,72,000	11,13,000	11,47,000
04-Ad hoc Bonus	36,800	30,000	40,000	40,000
07-Other Allowances	2,400	4,000	1,00,000	1,02,000
12-Medical Allowance	12,000	19,000	19,000	20,000
Total - 2045-00-103-004-01	1,38,18,331	1,56,54,000	1,45,21,000	1,57,59,000
02- Wages				
07- Medical Reimbursements	...	51,000	10,000	11,000
11- Travel Expenses	13,670	32,000	14,000	14,000
12- Medical Reimbursements under WBHS 2008	49,846	67,000	65,000	66,000
13- Office Expenses				
01-Electricity	14,354	21,000	21,000	22,000
02-Telephone	1,24,978	1,30,000	1,29,000	1,33,000
03-Maintenance / P.O.L. for Office Vehicles	...	3,91,000	3,48,000	3,59,000
04-Other Office Expenses	6,03,829	4,39,000	6,25,000	6,44,000
Total - 2045-00-103-004-13	7,43,161	9,81,000	11,23,000	11,58,000
14- Rents, Rates and Taxes				
27- Minor Works/ Maintenance	...	10,000	10,000	10,000
28- Payment of Professional and Special Services				
02-Other charges	...	10,000	5,50,000	5,61,000
50- Other Charges	2,12,660	4,00,000	2,17,000	2,21,000
77- Computerisation	38,350	24,000	24,000	24,000
Total - 2045-00-103-004	1,54,81,303	1,78,74,000	1,66,37,000	1,79,32,000
Total - Administrative Expenditure	1,54,81,303	1,78,74,000	1,66,37,000	1,79,32,000
State Development Schemes				
002- Computerisation for Implementation of Online Portal Under Directorate of Electricity Duty [FD]				
77- Computerisation	32,39,849	45,00,000	35,00,000	45,00,000
Total - 2045-00-103-002	32,39,849	45,00,000	35,00,000	45,00,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2045

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - State Development Schemes	32,39,849	45,00,000	35,00,000	45,00,000
Total - 2045-00-103	1,87,21,152	2,23,74,000	2,01,37,000	2,24,32,000
Voted	1,87,21,152	2,23,74,000	2,01,37,000	2,24,32,000
Charged	...	...	...	...

DETAILED ACCOUNT NO. 2045-00-104 - COLLECTION CHARGES-TAXES ON GOODS AND PASSENGERS

104- Collection Charges-Taxes on Goods and Passengers

Administrative Expenditure

001- Taxes on Entry of Goods in Local Areas [FD]

01- Salaries

01-Pay

... ..

14-Grade Pay

... ..

02-Dearness Allowance

... ..

03-House Rent Allowance

... ..

04-Ad hoc Bonus

... ..

07-Other Allowances

... ..

12-Medical Allowance

... ..

12- Medical Reimbursements under WBHS 2008

... ..

14- Rents, Rates and Taxes

... ..

50- Other Charges

... ..

002- Taxes on Entry of Goods in Calcutta Metropolitan Area [FD]

01- Salaries

01-Pay

6,42,800 7,21,000 7,36,000 7,58,000

14-Grade Pay

... ..

02-Dearness Allowance

87,892 1,59,000 1,40,000 1,97,000

03-House Rent Allowance

77,136 81,000 94,000 96,000

04-Ad hoc Bonus

... ..

07-Other Allowances

... ..

12-Medical Allowance

... ..

Total - 2045-00-104-002-01

8,07,828 9,61,000 9,70,000 10,51,000

02- Wages

5,16,972 5,71,000 5,61,000 5,78,000

07- Medical Reimbursements

... ..

11- Travel Expenses

... ..

12- Medical Reimbursements under WBHS 2008

... ..

13- Office Expenses

01-Electricity

1,57,379 2,15,000 1,64,000 1,69,000

02-Telephone

58,325 60,000 60,000 62,000

03-Maintenance / P.O.L. for Office Vehicles

7,30,194 6,81,000 7,56,000 7,79,000

04-Other Office Expenses

28,189 36,000 29,000 30,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2045

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2045-00-104-002-13	9,74,087	9,92,000	10,09,000	10,40,000
14- Rents, Rates and Taxes	20,01,754	20,89,000	21,02,000	22,07,000
27- Minor Works/ Maintenance	...	...	...	...
28- Payment of Professional and Special Services				
02-Other charges	...	...	...	...
50- Other Charges	...	...	...	...
Total - 2045-00-104-002	43,00,641	46,13,000	46,42,000	48,76,000
Total - Administrative Expenditure	43,00,641	46,13,000	46,42,000	48,76,000
Total - 2045-00-104	43,00,641	46,13,000	46,42,000	48,76,000
Voted	43,00,641	46,13,000	46,42,000	48,76,000
Charged	...	...	...	...

DETAILED ACCOUNT NO. 2045 - DEDUCT RECOVERIES IN REDUCTION OF EXPENDITURE

102- Collection Charges-Betting Tax

Administrative Expenditure

001-Betting Tax [FD]

70-Deduct Recoveries

01-Others

02-W.B.H.S. 2008

...	-1,000
...

Total - 102 - Deduct - Recoveries

...	-1,000
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103- Collection Charges-Electricity Duty

Administrative Expenditure

004-Charges connected with the Administration of the Bengal

Electricity Duty Act,1935 [FD]

70-Deduct Recoveries

01-Others

02-W.B.H.S. 2008

...	-1,000	-1,000	-1,000
...

Total - 103 - Deduct - Recoveries

...	-1,000	-1,000	-1,000
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104- Collection Charges-Taxes on Goods and Passengers

Administrative Expenditure

001-Taxes on Entry of Goods in Local Areas [FD]

70-Deduct Recoveries

01-Others

...	-1,000
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REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2045

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
02-W.B.H.S. 2008	...	...	...	...
002-Taxes on Entry of Goods in Calcutta Metropolitan Area [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	-1,000	-1,000
02-W.B.H.S. 2008	...	...	...	...
<i>Total - 104 - Deduct - Recoveries</i>	...	-2,000	-1,000	-1,000
911- Deduct Recoveries of Overpayments				
Administrative Expenditure				
002-Taxes on Entry of Goods in Calcutta Metropolitan Area[FT] [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
004-Charges connected with the administration of the Bengal Electricity Duty Act 1935 [FD]				
70-Deduct Recoveries				
01-Others	-2,76,234	-1,000	-1,000	-1,000
<i>Total - 911 - Deduct - Recoveries</i>	-2,76,234	-2,000	-1,000	-1,000
Total - 2045 - Deduct - Recoveries	-2,76,234	-6,000	-3,000	-3,000

REVENUE EXPENDITURE

DEMAND No. 18

Finance Department

A. General Services - (b) Fiscal Services

Head of Account : 2047 - Other Fiscal Services

Voted Rs. 31,26,07,000

Charged Rs. Nil

Total Rs. 31,26,07,000

	Voted Rs.	Charged Rs.	Total Rs.
Gross Expenditure	31,26,07,000	...	31,26,07,000
Deduct - Recoveries	-2,000	...	-2,000
Net Expenditure	31,26,05,000	...	31,26,05,000

REVENUE EXPENDITURE

ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
103- Promotion of Small Savings				
• Administrative Expenditure	11,19,53,757	12,73,08,000	11,41,05,000	12,34,07,000
Total - 103	11,19,53,757	12,73,08,000	11,41,05,000	12,34,07,000
110- Goods & Services Tax Network (GSTN): Special Purpose Vehicle (SPV)				
• Administrative Expenditure	...	...	18,37,00,000	18,92,00,000
Total - 110	...	...	18,37,00,000	18,92,00,000
Grand Total - Gross	11,19,53,757	12,73,08,000	29,78,05,000	31,26,07,000
Voted	11,19,53,757	12,73,08,000	29,78,05,000	31,26,07,000
Charged	...	...	...	...
Administrative Expenditure	11,19,53,757	12,73,08,000	29,78,05,000	31,26,07,000
Deduct Recoveries	-22,367	-2,000	-2,000	-2,000
Grand Total - Net	11,19,31,390	12,73,06,000	29,78,03,000	31,26,05,000
Voted	11,19,31,390	12,73,06,000	29,78,03,000	31,26,05,000
Charged	...	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2047

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 2047-00-103 - PROMOTION OF SMALL SAVINGS				
103- Promotion of Small Savings				
Administrative Expenditure				
001- Promotion of Small Savings [FD]				
01- Salaries				
01-Pay	7,75,94,102	8,27,96,000	7,59,31,000	7,82,09,000
14-Grade Pay	...	20,000	...	...
02-Dearness Allowance	1,15,05,642	1,82,15,000	1,44,27,000	2,03,34,000
03-House Rent Allowance	90,50,991	96,00,000	75,93,000	78,21,000
04-Ad hoc Bonus	6,19,200	5,58,000	6,81,000	6,88,000
05-Interim Relief	...	...	...	...
07-Other Allowances	3,46,830	6,86,000	5,90,000	6,02,000
11-Compensatory Allowance	...	...	...	...
12-Medical Allowance	2,35,921	3,20,000	2,38,000	2,40,000
Total - 2047-00-103-001-01	9,93,52,686	11,21,95,000	9,94,60,000	10,78,94,000
02- Wages	8,81,500	7,70,000	12,35,000	12,72,000
07- Medical Reimbursements	1,40,207	2,41,000	1,61,000	1,64,000
11- Travel Expenses	1,58,454	2,26,000	1,63,000	1,68,000
12- Medical Reimbursements under WBHS 2008	1,09,748	1,62,000	12,00,000	14,00,000
13- Office Expenses				
01-Electricity	1,20,939	1,71,000	1,26,000	1,30,000
02-Telephone	2,63,147	2,74,000	2,71,000	2,79,000
03-Maintenance / P.O.L. for Office Vehicles	51,56,492	47,48,000	55,80,000	60,00,000
04-Other Office Expenses	16,49,832	27,58,000	17,08,000	17,59,000
Total - 2047-00-103-001-13	71,90,410	79,51,000	76,85,000	81,68,000
14- Rents, Rates and Taxes	13,33,174	12,91,000	14,00,000	14,70,000
26- Advertising and Publicity Expenses	24,50,910	41,69,000	25,73,000	26,37,000
50- Other Charges	1,97,664	2,06,000	1,00,000	1,03,000
77- Computerisation	1,39,004	97,000	24,000	24,000
78- Outsourcing of Services	...	...	1,04,000	1,07,000
Total - 2047-00-103-001	11,19,53,757	12,73,08,000	11,41,05,000	12,34,07,000
Total - Administrative Expenditure	11,19,53,757	12,73,08,000	11,41,05,000	12,34,07,000
Total - 2047-00-103	11,19,53,757	12,73,08,000	11,41,05,000	12,34,07,000
Voted	11,19,53,757	12,73,08,000	11,41,05,000	12,34,07,000
Charged	...	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2047

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 2047-00-110 - GOODS & SERVICES TAX NETWORK (GSTN): SPECIAL PURPOSE VEHICLE (SPV)				
110- Goods & Services Tax Network (GSTN): Special Purpose Vehicle (SPV)				
Administrative Expenditure				
001- User Charges to Goods and Service Tax Network (GSTN) [FD]				
30- Other Contractual Services	18,37,00,000	18,92,00,000
Total - 2047-00-110-001	18,37,00,000	18,92,00,000
Total - Administrative Expenditure	18,37,00,000	18,92,00,000
Total - 2047-00-110	18,37,00,000	18,92,00,000
Voted	18,37,00,000	18,92,00,000
Charged

DETAILED ACCOUNT NO. 2047 - DEDUCT RECOVERIES IN REDUCTION OF EXPENDITURE

103- Promotion of Small Savings				
Administrative Expenditure				
001-Promotion of Small Savings [FD]				
70-Deduct Recoveries				
01-Others	-21,043	-1,000	-1,000	-1,000
02-W.B.H.S. 2008	...	...	...	...
<i>Total - 103 - Deduct - Recoveries</i>	-21,043	-1,000	-1,000	-1,000
911- Deduct Recoveries of Overpayments				
Administrative Expenditure				
001-Promotion of Small Savings [FD]				
70-Deduct Recoveries				
01-Others	-1,324	-1,000	-1,000	-1,000
02-W.B.H.S. 2008	...	...	...	...
<i>Total - 911 - Deduct - Recoveries</i>	-1,324	-1,000	-1,000	-1,000
Total - 2047 - Deduct - Recoveries	-22,367	-2,000	-2,000	-2,000

REVENUE EXPENDITURE

DEMAND No. 18

Finance Department

A. General Services - (c) Interest payment and servicing of Debt

Head of Account : 2048 - Appropriation for Reduction or Avoidance of Debt

Voted Rs. Nil	Charged Rs. 250,00,00,000	Total Rs. 250,00,00,000
<hr/>		
	Voted Rs.	Charged Rs.
		Total Rs.
<hr/>		
Gross Expenditure	...	250,00,00,000
Deduct - Recoveries
<hr/>		
Net Expenditure	...	250,00,00,000
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REVENUE EXPENDITURE

ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
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101- Sinking Funds				
• Administrative Expenditure	Voted
	Charged 600,00,00,000	200,00,00,000	500,00,00,000	250,00,00,000
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Total - 101	600,00,00,000	200,00,00,000	500,00,00,000	250,00,00,000
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Grand Total - Gross	600,00,00,000	200,00,00,000	500,00,00,000	250,00,00,000
<hr/>				
	Voted
	Charged 600,00,00,000	200,00,00,000	500,00,00,000	250,00,00,000
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Administrative Expenditure	600,00,00,000	200,00,00,000	500,00,00,000	250,00,00,000
<hr/>				
	Voted ...	...	...	...
	Charged 600,00,00,000	200,00,00,000	500,00,00,000	250,00,00,000
<hr/>				
Deduct Recoveries	...	...	...	...
<hr/>				
Grand Total - Net	600,00,00,000	200,00,00,000	500,00,00,000	250,00,00,000
<hr/>				
	Voted
	Charged 600,00,00,000	200,00,00,000	500,00,00,000	250,00,00,000
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REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2048

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.	
DETAILED ACCOUNT NO. 2048-00-101 - SINKING FUNDS					
101- Sinking Funds					
 Administrative Expenditure					
001- Consolidated Sinking Funds [FD]					
32- Contribution	<i>Charged</i>	600,00,00,000	200,00,00,000	500,00,00,000	250,00,00,000
Total - 2048-00-101-001		600,00,00,000	200,00,00,000	500,00,00,000	250,00,00,000
Total - Administrative Expenditure		600,00,00,000	200,00,00,000	500,00,00,000	250,00,00,000
Total - 2048-00-101		600,00,00,000	200,00,00,000	500,00,00,000	250,00,00,000
Voted		...	...	...	...
<i>Charged</i>		600,00,00,000	200,00,00,000	500,00,00,000	250,00,00,000

REVENUE EXPENDITURE
ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 305	126,12,55,964	122,00,00,000	138,60,00,000	152,46,00,000
Total - 01	40336,01,59,306	43062,70,28,000	43688,96,29,000	46702,50,42,000
Voted	...	...	...	...
Charged	40336,01,59,306	43062,70,28,000	43688,96,29,000	46702,50,42,000
02 - INTEREST ON EXTERNAL DEBT				
209- Interest on Loans from the Government of Federal Republic of Germany				
• Administrative Expenditure				
Voted	...	...	...	...
Charged	52,65,152	46,09,000	49,85,000	45,53,000
Total - 209	52,65,152	46,09,000	49,85,000	45,53,000
213- Interest on Loans from The International Development Associations				
• Administrative Expenditure				
Voted	...	...	...	...
Charged	17,27,51,939	16,20,94,000	16,75,35,000	16,31,10,000
Total - 213	17,27,51,939	16,20,94,000	16,75,35,000	16,31,10,000
216- Interest on Loans from The International Banks For Reconstruction & Development				
• Administrative Expenditure				
Voted	...	...	...	...
Charged	272,20,50,235	220,94,68,000	270,27,70,000	274,16,70,000
Total - 216	272,20,50,235	220,94,68,000	270,27,70,000	274,16,70,000
217- Interest on Loans from The Government Of Japan				
• Administrative Expenditure				
Voted	...	...	...	...
Charged	13,78,77,205	14,92,24,000	13,77,64,000	13,70,89,000
Total - 217	13,78,77,205	14,92,24,000	13,77,64,000	13,70,89,000
249- Interest on Loans from The Asian Development Bank				
• Administrative Expenditure				
Voted	...	...	...	...
Charged	493,49,75,912	484,09,17,000	500,29,91,000	512,52,36,000
Total - 249	493,49,75,912	484,09,17,000	500,29,91,000	512,52,36,000
254- Interest on Loans from Asian Infrastructure Investment Bank (AIIB)				
• Administrative Expenditure				
Voted	...	...	...	...
Charged	91,08,70,568	43,15,59,000	108,18,00,000	123,75,65,000

REVENUE EXPENDITURE
ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 254	91,08,70,568	43,15,59,000	108,18,00,000	123,75,65,000
Total - 02	888,37,91,011	779,78,71,000	909,78,45,000	940,92,23,000
Voted	...	...	...	...
Charged	888,37,91,011	779,78,71,000	909,78,45,000	940,92,23,000
03 - INTEREST ON SMALL SAVINGS, PROVIDENT FUNDS, ETC.				
104- Interest on State Provident Funds				
• Administrative Expenditure	Voted	...	...	...
Charged	1828,11,11,200	1772,23,00,000	1968,47,00,000	2420,32,00,000
Total - 104	1828,11,11,200	1772,23,00,000	1968,47,00,000	2420,32,00,000
108- Interest on Insurance and Pension Fund				
• Administrative Expenditure	Voted	...	...	...
Charged	...	42,00,000	30,00,000	35,00,000
Total - 108	...	42,00,000	30,00,000	35,00,000
Total - 03	1828,11,11,200	1772,65,00,000	1968,77,00,000	2420,67,00,000
Voted	...	...	...	...
Charged	1828,11,11,200	1772,65,00,000	1968,77,00,000	2420,67,00,000
04 - INTEREST ON LOANS AND ADVANCES FROM CENTRAL GOVERNMENT				
101- Interest on Loans for State/Union Territory Plan Schemes				
• Administrative Expenditure	Voted	...	...	...
Charged	59,22,52,106	38,00,00,000	38,00,00,000	17,00,00,000
Total - 101	59,22,52,106	38,00,00,000	38,00,00,000	17,00,00,000
103- Interest On Loans For Centrally Sponsored Plan Schemes				
• Administrative Expenditure	...	...	...	...
Total - 103	...	...	...	...
104- Interest on Loans for Non-Plan Schemes				
• Administrative Expenditure	Voted	...	...	...
Charged	193,23,12,986	161,00,00,000	161,00,00,000	128,50,00,000
Total - 104	193,23,12,986	161,00,00,000	161,00,00,000	128,50,00,000

REVENUE EXPENDITURE
ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 04	252,45,65,092	199,00,00,000	199,00,00,000	145,50,00,000
Voted	...	...	...	...
Charged	252,45,65,092	199,00,00,000	199,00,00,000	145,50,00,000
05 - INTEREST ON RESERVE FUNDS				
105- Interest on General and Other Reserve Funds				
• Administrative Expenditure	Voted	...	...	...
	Charged	18,23,41,581	17,00,00,000	20,51,00,000
		21,20,00,000		
Total - 105	18,23,41,581	17,00,00,000	20,51,00,000	21,20,00,000
Total - 05	18,23,41,581	17,00,00,000	20,51,00,000	21,20,00,000
Voted	...	...	...	...
Charged	18,23,41,581	17,00,00,000	20,51,00,000	21,20,00,000
60 - INTEREST ON OTHER OBLIGATIONS				
101- Interest on Deposits				
• Administrative Expenditure	Voted	...	...	...
	Charged	1506,46,70,193	2320,08,45,000	1936,25,73,000
		2101,07,80,000		
Total - 101	1506,46,70,193	2320,08,45,000	1936,25,73,000	2101,07,80,000
701- Miscellaneous				
• Administrative Expenditure	Voted	...	...	...
	Charged	66,72,36,091	65,00,00,000	70,00,00,000
		72,00,00,000		
Total - 701	66,72,36,091	65,00,00,000	70,00,00,000	72,00,00,000
Total - 60	1573,19,06,284	2385,08,45,000	2006,25,73,000	2173,07,80,000
Voted	...	...	...	...
Charged	1573,19,06,284	2385,08,45,000	2006,25,73,000	2173,07,80,000
Grand Total - Gross	44896,38,74,474	48216,22,44,000	48793,28,47,000	52403,87,45,000
Voted	...	...	...	...
Charged	44896,38,74,474	48216,22,44,000	48793,28,47,000	52403,87,45,000
Administrative Expenditure	44896,38,74,474	48216,22,44,000	48793,28,47,000	52403,87,45,000
Voted	...	...	...	...
Charged	44896,38,74,474	48216,22,44,000	48793,28,47,000	52403,87,45,000

REVENUE EXPENDITURE
ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
<i>Deduct Recoveries</i>	-42,17,040	-1,79,25,000	-1,03,20,000	-1,03,50,000
Voted	...	...	...	...
Charged	-42,17,040	-1,79,25,000	-1,03,20,000	-1,03,50,000
Grand Total - Net	44895,96,57,434	48214,43,19,000	48792,25,27,000	52402,83,95,000
Voted	...	...	...	...
Charged	44895,96,57,434	48214,43,19,000	48792,25,27,000	52402,83,95,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

		Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 2049-01-101 - INTEREST ON MARKET LOANS					
01 - INTEREST ON INTERNAL DEBT					
101- Interest on Market Loans					
Administrative Expenditure					
050- 8.00% West Bengal Loan (New Loan) [FD]					
45- Interest/Dividend	<i>Charged</i>	...	3996,00,00,000	...	4318,00,00,000
Total - 2049-01-101-050		...	3996,00,00,000	...	4318,00,00,000
087- 8.60% West Bengal Govt. Stock, 2018 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
088- 8.52% West Bengal Govt. Stock, 2018 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
089- 9.38% West Bengal Govt. Stock, 2018 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
090- 9.90% West Bengal Govt. Stock, 2018 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
091- 8.80% West Bengal Govt. Stock, 2018 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
092- 8.07% West Bengal Govt. Stock, 2018 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
093- 7.86% West Bengal Govt. Stock, 2018 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
094- 6.43% West Bengal Govt. Stock, 2018 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
095- 7.27% West Bengal Govt. Stock, 2019 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
096- 8.43% West Bengal Govt. Stock, 2019 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
097- 8.25% West Bengal Govt. Stock, 2019 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
098- 7.55% West Bengal Govt. Stock, 2019 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
099- 7.10% West Bengal Govt. Stock, 2019 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
100- 7.50% West Bengal Govt. Stock, 2019 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
101- 7.96% West Bengal Govt. Stock, 2019 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
102- 8.02% West Bengal Govt. Stock, 2019 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
103- 8.31% West Bengal Govt. Stock, 2019 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
104- 7.70% West Bengal Govt. Stock, 2019 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
105- 7.65% West Bengal Govt. Stock, 2019 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

		Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
106- 7.68% West Bengal Govt. Stock, 2019 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
107- 8.10% West Bengal Govt. Stock, 2019 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
108- 8.42% West Bengal Govt. Stock, 2019 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
109- 8.57% West Bengal Govt. Stock, 2020 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
113- 8.58% State Development loan, 2020 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
114- 8.51% State Development loan, 2020 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
115- 8.28% State Development loan, 2020 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
116- 8.11% State Development loan, 2020 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
117- 8.17% State Development loan, 2020 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
118- 8.44% State Development loan, 2020 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
119- 8.39% State Development Loan 2020 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
120- 8.38% State Development Loan 2020 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
121- 8.42% State Development Loan 2020 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
122- 8.36% State Development Loan 2021 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
123- 8.44% State Development Loan 2021 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
124- 8.60% State Development Loan 2021 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
125- 8.65% State Development Loan 2021 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
126- 8.61% State Development Loan 2021 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
127- 8.55% State Development Loan 2021 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
128- 8.64% State Development Loan 2021 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
129- 9.08% State Development Loan 2021 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
130- 9.28% State Development Loan 2021 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
131- 9.04% State Development Loan 2021 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
132- 8.81% State Development Loan 2021 [FD]					

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

		Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
133- 8.75% State Development Loan 2022 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
134- 8.66% State Development Loan 2022 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
135- 8.80% State Development Loan 2022 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
136- 9.36% State Development Loan 2022 received on 30.3.2012 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
137- 9.31% West Bengal Govt. Stock 2022 received on 25.4.2012 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
138- 9.23% West Bengal Govt. Stock 2022 received on 9.5.2012 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
139- 9.22% West Bengal Govt. Stock 2022 received on 23.5.2012 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
140- 8.95% West Bengal Govt. Stock 2022 received on 20.6.2012 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
141- 8.91% West Bengal Govt. Stock 2022 received on 18.7.2012 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
142- 8.96% West Bengal Govt. Stock 2022 received on 22.8.2012 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
143- 8.92% West Bengal Govt. Stock 2022 received on 20.9.2012 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
144- 8.90% West Bengal Govt. Stock 2022 received on 17.10.2012 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
145- 8.89% West Bengal Govt. Stock 2022 received on 7.11.2012 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
146- 9.01% West Bengal Govt. Stock 2022 received on 21.11.2012 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
147- 9.03% West Bengal Govt. Stock 2022 received on 19.12.2012 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
148- 8.64% West Bengal Govt. Stock 2023 received on 22.1.2013 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
149- 8.60% West Bengal Govt. Stock 2023 received on 20.2.2013 [FD]					

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
45- Interest/Dividend <i>Charged</i>	...	...	...	...
150- 8.66% West Bengal Govt. Stock 2023 received on 06.03.2013 [FD]				
45- Interest/Dividend <i>Charged</i>	...	...	...	...
151- 8.66% West Bengal Govt. Stock 2023 received on 20.3.2013 [FD]				
45- Interest/Dividend <i>Charged</i>	...	...	...	...
152- 8.26% West Bengal Govt. Stock 2023 received on 25.04.2013 [FD]				
45- Interest/Dividend <i>Charged</i>	...	...	...	...
153- 7.63% West Bengal Govt. Stock 2023 received on 22.05.2013 [FD]				
45- Interest/Dividend <i>Charged</i>	...	...	...	...
154- 7.82% West Bengal Govt. Stock 2023 received on 19.06.2013 [FD]				
45- Interest/Dividend <i>Charged</i>	...	...	...	...
155- 7.98% West Bengal Govt. Stock 2023 received on 03.07.2013 [FD]				
45- Interest/Dividend <i>Charged</i>	...	...	...	...
156- 9.48% West Bengal Govt. Stock 2023 received on 17.07.2013 [FD]				
45- Interest/Dividend <i>Charged</i>	...	...	...	...
157- 9.72% West Bengal Govt. Stock 2023 received on 01.08.2013 [FD]				
45- Interest/Dividend <i>Charged</i>	...	...	...	...
158- 9.84% West Bengal Govt. Stock 2023 received on 28.08.2013 [FD]				
45- Interest/Dividend <i>Charged</i>	1,47,600	...	...	...
Total - 2049-01-101-158	1,47,600	...	...	...
159- 9.94% West Bengal Govt. Stock 2023 received on 25.09.2013 [FD]				
45- Interest/Dividend <i>Charged</i>	...	...	...	...
160- 9.35% West Bengal Govt. Stock 2023 received on 09.10.2013 [FD]				
45- Interest/Dividend <i>Charged</i>	...	...	...	...
161- 9.35% West Bengal Govt. Stock 2023 received on 23.10.2013 [FD]				
45- Interest/Dividend <i>Charged</i>	...	...	...	...
162- 9.42% West Bengal Govt. Stock 2023 received on 06.11.2013 [FD]				
45- Interest/Dividend <i>Charged</i>	...	...	...	...
163- 9.42% West Bengal Govt. Stock 2023 received on 20.11.2013 [FD]				
45- Interest/Dividend <i>Charged</i>	...	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
164- 9.37% West Bengal Govt. Stock 2023 received on 04.12.2013 [FD]				
45- Interest/Dividend <i>Charged</i>	...	...	...	...
165- 9.54% West Bengal Govt. Stock 2023 received on 18.12.2013 [FD]				
45- Interest/Dividend <i>Charged</i>	...	...	...	...
166- 9.4% West Bengal SDL 2024 received on 01.01.2014 [FD]				
45- Interest/Dividend <i>Charged</i>	...	...	...	...
167- 9.26% West Bengal SDL 2024 received on 16.01.2014 [FD]				
45- Interest/Dividend <i>Charged</i>	...	...	...	...
168- 9.42% West Bengal SDL 2024 received on 30.01.2014 [FD]				
45- Interest/Dividend <i>Charged</i>	...	...	...	...
169- 9.72% West Bengal SDL 2024 received on 12.02.2014 [FD]				
45- Interest/Dividend <i>Charged</i>	...	...	...	...
170- 9.85% West Bengal SDL 2024 received on 26.02.2014 [FD]				
45- Interest/Dividend <i>Charged</i>	...	...	...	...
171- 9.70% West Bengal SDL 2024 received on 13.03.2014 [FD]				
45- Interest/Dividend <i>Charged</i>	...	...	...	...
172- 9.40% West Bengal SDL 2024 received on 23.04.2014 [FD]				
45- Interest/Dividend <i>Charged</i>	84,60,00,000	...	...	...
Total - 2049-01-101-172	84,60,00,000	...	...	...
173- 9.23% West Bengal SDL 2024 received on 15.05.2014 [FD]				
45- Interest/Dividend <i>Charged</i>	36,92,00,000	...	...	...
Total - 2049-01-101-173	36,92,00,000	...	...	...
174- 9.15% West Bengal SDL 2024 received on 28.05.2014 [FD]				
45- Interest/Dividend <i>Charged</i>	45,75,00,003	...	...	...
Total - 2049-01-101-174	45,75,00,003	...	...	...
175- 9.00% West Bengal SDL 2024 received on 25.06.2014 [FD]				
45- Interest/Dividend <i>Charged</i>	45,00,00,000	...	...	...
Total - 2049-01-101-175	45,00,00,000	...	...	...
176- 8.98% West Bengal SDL 2024 received on 23.07.2014 [FD]				
45- Interest/Dividend <i>Charged</i>	67,35,00,000	...	...	...
Total - 2049-01-101-176	67,35,00,000	...	...	...
177- 9.10% West Bengal SDL 2024 received on 27.08.2014 [FD]				
45- Interest/Dividend <i>Charged</i>	68,25,00,000	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2049-01-101-177	68,25,00,000	...	...	...
178- 8.99% West Bengal SDL 2024 received on 24.09.2014 [FD]				
45- Interest/Dividend <i>Charged</i>	89,90,00,002	...	...	...
Total - 2049-01-101-178	89,90,00,002	...	...	...
179- 8.74% West Bengal SDL 2024 received on 29.10.2014 [FD]				
45- Interest/Dividend <i>Charged</i>	131,10,00,000	...	...	...
Total - 2049-01-101-179	131,10,00,000	...	...	...
180- 8.44% West Bengal SDL 2024 received on 12.11.2014 [FD]				
45- Interest/Dividend <i>Charged</i>	84,40,00,000	...	...	...
Total - 2049-01-101-180	84,40,00,000	...	...	...
181- 8.45% West Bengal SDL 2024 received on 26.11.2014 [FD]				
45- Interest/Dividend <i>Charged</i>	84,50,00,006	...	...	...
Total - 2049-01-101-181	84,50,00,006	...	...	...
182- 8.17% West Bengal SDL 2024 received on 10.12.2014 [FD]				
45- Interest/Dividend <i>Charged</i>	81,70,00,000	...	...	...
Total - 2049-01-101-182	81,70,00,000	...	...	...
183- 8.27% West Bengal SDL 2024 received on 24.12.2014 [FD]				
45- Interest/Dividend <i>Charged</i>	82,70,00,002	...	...	...
Total - 2049-01-101-183	82,70,00,002	...	...	...
184- 8.10% West Bengal SDL 2025 received on 28.01.2015 [FD]				
45- Interest/Dividend <i>Charged</i>	243,00,00,000	...	...	...
Total - 2049-01-101-184	243,00,00,000	...	...	...
185- 8.08% West Bengal SDL 2025 received on 25.02.2015 [FD]				
45- Interest/Dividend <i>Charged</i>	202,00,00,000	...	...	...
Total - 2049-01-101-185	202,00,00,000	...	...	...
186- 8.10% West Bengal SDL 2025 received on 11.03.2015 [FD]				
45- Interest/Dividend <i>Charged</i>	105,30,00,000	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2049-01-101-186	105,30,00,000	...	...	...
187- 8.08% West Bengal SDL 2025 received on 29.04.2015 [FD]				
45- Interest/Dividend <i>Charged</i>	80,80,00,000	40,40,00,000	40,40,00,000	...
Total - 2049-01-101-187	80,80,00,000	40,40,00,000	40,40,00,000	...
188- 8.17% West Bengal SDL 2025 received on 27.05.2015 [FD]				
45- Interest/Dividend <i>Charged</i>	122,55,00,004	61,27,50,000	61,27,50,000	...
Total - 2049-01-101-188	122,55,00,004	61,27,50,000	61,27,50,000	...
189- 8.21% West Bengal SDL 2025 received on 24.06.2015 [FD]				
45- Interest/Dividend <i>Charged</i>	123,15,00,004	61,57,50,000	61,57,50,000	...
Total - 2049-01-101-189	123,15,00,004	61,57,50,000	61,57,50,000	...
190- 8.31% West Bengal SDL 2025 received on 29.07.2015 [FD]				
45- Interest/Dividend <i>Charged</i>	124,65,00,002	62,32,50,000	62,32,50,000	...
Total - 2049-01-101-190	124,65,00,002	62,32,50,000	62,32,50,000	...
191- 8.30% West Bengal SDL 2025 received on 26.08.2015 [FD]				
45- Interest/Dividend <i>Charged</i>	124,50,00,000	62,25,00,000	62,25,00,000	...
Total - 2049-01-101-191	124,50,00,000	62,25,00,000	62,25,00,000	...
192- 8.17% West Bengal SDL 2025 received on 23.09.2015 [FD]				
45- Interest/Dividend <i>Charged</i>	122,55,00,006	61,27,50,000	61,27,50,000	...
Total - 2049-01-101-192	122,55,00,006	61,27,50,000	61,27,50,000	...
193- 7.97% West Bengal SDL 2025 received on 14.10.2015 [FD]				
45- Interest/Dividend <i>Charged</i>	79,70,00,002	79,70,00,000	79,70,00,000	...
Total - 2049-01-101-193	79,70,00,002	79,70,00,000	79,70,00,000	...
194- 8.15% West Bengal SDL 2025 received on 13.11.2015 [FD]				
45- Interest/Dividend <i>Charged</i>	122,25,00,006	122,25,00,000	122,25,00,000	...
Total - 2049-01-101-194	122,25,00,006	122,25,00,000	122,25,00,000	...
195- 8.18% West Bengal SDL 2025 received on 26.11.2015 [FD]				
45- Interest/Dividend <i>Charged</i>	98,16,00,000	98,16,00,000	98,16,00,000	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2049-01-101-195	98,16,00,000	98,16,00,000	98,16,00,000	...
196- 8.22% West Bengal SDL 2025 received on 09.12.2015 [FD]				
45- Interest/Dividend <i>Charged</i>	82,20,00,000	82,20,00,000	82,20,00,000	...
Total - 2049-01-101-196	82,20,00,000	82,20,00,000	82,20,00,000	...
197- 8.27% West Bengal SDL 2025 received on 23.12.2015 [FD]				
45- Interest/Dividend <i>Charged</i>	107,51,00,006	107,51,00,000	107,51,00,000	...
Total - 2049-01-101-197	107,51,00,006	107,51,00,000	107,51,00,000	...
198- 8.31% West Bengal SDL 2025 received on 13.01.2016 [FD]				
45- Interest/Dividend <i>Charged</i>	83,10,00,002	83,10,00,000	83,10,00,000	...
Total - 2049-01-101-198	83,10,00,002	83,10,00,000	83,10,00,000	...
199- 8.40% West Bengal SDL 2025 received on 27.01.2016 [FD]				
45- Interest/Dividend <i>Charged</i>	126,00,00,000	126,00,00,000	126,00,00,000	...
Total - 2049-01-101-199	126,00,00,000	126,00,00,000	126,00,00,000	...
203- 8.09% West Bengal SDL 2026 received on 15.06.2016 [FD]				
45- Interest/Dividend <i>Charged</i>	161,80,00,006	161,80,00,000	161,80,00,000	80,90,00,000
Total - 2049-01-101-203	161,80,00,006	161,80,00,000	161,80,00,000	80,90,00,000
204- 7.86% West Bengal SDL 2026 received on 13.07.2016 [FD]				
45- Interest/Dividend <i>Charged</i>	117,90,00,000	117,90,00,000	117,90,00,000	58,95,00,000
Total - 2049-01-101-204	117,90,00,000	117,90,00,000	117,90,00,000	58,95,00,000
205- 7.69% West Bengal SDL 2026 received on 27.07.2016 [FD]				
45- Interest/Dividend <i>Charged</i>	76,90,00,000	76,90,00,000	76,90,00,000	38,45,00,000
Total - 2049-01-101-205	76,90,00,000	76,90,00,000	76,90,00,000	38,45,00,000
206- 7.63% West Bengal SDL 2026 received on 08.08.2016 [FD]				
45- Interest/Dividend <i>Charged</i>	76,30,00,000	76,30,00,000	76,30,00,000	38,15,00,000
Total - 2049-01-101-206	76,30,00,000	76,30,00,000	76,30,00,000	38,15,00,000
207- 8.51% West Bengal SDL 2026 received on 10.02.2016 [FD]				
45- Interest/Dividend <i>Charged</i>	85,10,00,002	85,10,00,000	85,10,00,000	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2049-01-101-207	85,10,00,002	85,10,00,000	85,10,00,000	...
208- 8.88% West Bengal SDL 2026 received on 24.02.2016 [FD]				
45- Interest/Dividend <i>Charged</i>	221,99,99,556	222,00,00,000	222,00,00,000	...
Total - 2049-01-101-208	221,99,99,556	222,00,00,000	222,00,00,000	...
209- 7.58% West Bengal SDL 2026 received on 24.08.2016 [FD]				
45- Interest/Dividend <i>Charged</i>	37,90,00,000	37,90,00,000	37,90,00,000	18,95,00,000
Total - 2049-01-101-209	37,90,00,000	37,90,00,000	37,90,00,000	18,95,00,000
210- 8.57% West Bengal SDL 2026 received on 09.03.2016 [FD]				
45- Interest/Dividend <i>Charged</i>	85,70,00,002	85,70,00,000	85,70,00,000	...
Total - 2049-01-101-210	85,70,00,002	85,70,00,000	85,70,00,000	...
211- 8.10% West Bengal SDL 2026 received on 23.03.2016 [FD]				
45- Interest/Dividend <i>Charged</i>	202,50,00,000	202,50,00,000	202,50,00,000	...
Total - 2049-01-101-211	202,50,00,000	202,50,00,000	202,50,00,000	...
212- 7.19% West Bengal SDL 2026 received on 28.09.2016 [FD]				
45- Interest/Dividend <i>Charged</i>	143,80,00,004	143,80,00,000	143,80,00,000	71,90,00,000
Total - 2049-01-101-212	143,80,00,004	143,80,00,000	143,80,00,000	71,90,00,000
213- 7.16% West Bengal SDL 2026 received on 13.10.2016 [FD]				
45- Interest/Dividend <i>Charged</i>	107,40,00,000	107,40,00,000	107,40,00,000	107,40,00,000
Total - 2049-01-101-213	107,40,00,000	107,40,00,000	107,40,00,000	107,40,00,000
214- 7.25% West Bengal SDL 2026 received on 26.10.2016 [FD]				
45- Interest/Dividend <i>Charged</i>	108,75,00,002	108,75,00,000	108,75,00,000	108,75,00,000
Total - 2049-01-101-214	108,75,00,002	108,75,00,000	108,75,00,000	108,75,00,000
215- 7.42% West Bengal SDL 2026 received on 09.11.2016 [FD]				
45- Interest/Dividend <i>Charged</i>	111,30,00,000	111,30,00,000	111,30,00,000	111,30,00,000
Total - 2049-01-101-215	111,30,00,000	111,30,00,000	111,30,00,000	111,30,00,000
216- 6.88% West Bengal SDL 2026 received on 23.11.2016 [FD]				
45- Interest/Dividend <i>Charged</i>	48,16,00,000	48,16,00,000	48,16,00,000	48,16,00,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2049-01-101-216	48,16,00,000	48,16,00,000	48,16,00,000	48,16,00,000
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217- 7.10% West Bengal SDL 2026 received on 14.12.2016 [FD]				
45- Interest/Dividend <i>Charged</i>	142,00,00,000	142,00,00,000	142,00,00,000	142,00,00,000
Total - 2049-01-101-217	142,00,00,000	142,00,00,000	142,00,00,000	142,00,00,000
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218- 7.29% West Bengal SDL 2026 received on 28.12.2016 [FD]				
45- Interest/Dividend <i>Charged</i>	145,75,62,205	145,80,00,000	145,80,00,000	145,80,00,000
Total - 2049-01-101-218	145,75,62,205	145,80,00,000	145,80,00,000	145,80,00,000
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219- 7.16% West Bengal SDL 2027 received on 11.01.2017 [FD]				
45- Interest/Dividend <i>Charged</i>	164,68,00,000	164,68,00,000	164,68,00,000	164,68,00,000
Total - 2049-01-101-219	164,68,00,000	164,68,00,000	164,68,00,000	164,68,00,000
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220- 7.21% West Bengal SDL 2027 received on 25.01.2017 [FD]				
45- Interest/Dividend <i>Charged</i>	180,25,00,002	180,25,00,000	180,25,00,000	180,25,00,000
Total - 2049-01-101-220	180,25,00,002	180,25,00,000	180,25,00,000	180,25,00,000
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221- 7.63% West Bengal SDL 2027 received on 15.02.2017 [FD]				
45- Interest/Dividend <i>Charged</i>	190,75,00,004	190,75,00,000	190,75,00,000	190,75,00,000
Total - 2049-01-101-221	190,75,00,004	190,75,00,000	190,75,00,000	190,75,00,000
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222- 7.78% West Bengal SDL 2027 received on 01.03.2017 [FD]				
45- Interest/Dividend <i>Charged</i>	233,40,00,000	233,40,00,000	233,40,00,000	233,40,00,000
Total - 2049-01-101-222	233,40,00,000	233,40,00,000	233,40,00,000	233,40,00,000
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223- 7.92% West Bengal SDL 2027 received on 15.03.2017 [FD]				
45- Interest/Dividend <i>Charged</i>	396,00,00,000	396,00,00,000	396,00,00,000	396,00,00,000
Total - 2049-01-101-223	396,00,00,000	396,00,00,000	396,00,00,000	396,00,00,000
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224- 7.64% West Bengal SDL 2027 received on 29.03.2017 [FD]				
45- Interest/Dividend <i>Charged</i>	147,49,17,280	147,50,00,000	147,50,00,000	147,50,00,000
Total - 2049-01-101-224	147,49,17,280	147,50,00,000	147,50,00,000	147,50,00,000
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225- 7.28% West Bengal SDL 2027 received on 28.06.2017 [FD]				
45- Interest/Dividend <i>Charged</i>	145,60,00,000	145,60,00,000	145,60,00,000	145,60,00,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2049-01-101-225	145,60,00,000	145,60,00,000	145,60,00,000	145,60,00,000
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226- 7.28% West Bengal SDL 2027 received on 12.07.2017 [FD]				
45- Interest/Dividend <i>Charged</i>	72,80,00,000	72,80,00,000	72,80,00,000	72,80,00,000
Total - 2049-01-101-226	72,80,00,000	72,80,00,000	72,80,00,000	72,80,00,000
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227- 7.20% West Bengal SDL 2027 received on 26.07.2017 [FD]				
45- Interest/Dividend <i>Charged</i>	72,00,00,000	72,00,00,000	72,00,00,000	72,00,00,000
Total - 2049-01-101-227	72,00,00,000	72,00,00,000	72,00,00,000	72,00,00,000
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228- 7.25% West Bengal SDL 2027 received on 09.08.2017 [FD]				
45- Interest/Dividend <i>Charged</i>	145,00,00,002	145,00,00,000	145,00,00,000	145,00,00,000
Total - 2049-01-101-228	145,00,00,002	145,00,00,000	145,00,00,000	145,00,00,000
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229- 7.49% West Bengal SDL 2032 received on 12.09.2017 [FD]				
45- Interest/Dividend <i>Charged</i>	224,70,00,000	224,70,00,000	224,70,00,000	224,70,00,000
Total - 2049-01-101-229	224,70,00,000	224,70,00,000	224,70,00,000	224,70,00,000
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230- 7.53% West Bengal SDL 2037 received on 27.09.2017 [FD]				
45- Interest/Dividend <i>Charged</i>	150,60,00,002	150,60,00,000	150,60,00,000	150,60,00,000
Total - 2049-01-101-230	150,60,00,002	150,60,00,000	150,60,00,000	150,60,00,000
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231- 7.67% West Bengal SDL 2037 received on 25.10.2017 [FD]				
45- Interest/Dividend <i>Charged</i>	76,70,00,004	76,70,00,000	76,70,00,000	76,70,00,000
Total - 2049-01-101-231	76,70,00,004	76,70,00,000	76,70,00,000	76,70,00,000
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232- 7.66% West Bengal SDL 2027 received on 01.11.2017 [FD]				
45- Interest/Dividend <i>Charged</i>	114,90,00,000	114,90,00,000	114,90,00,000	114,90,00,000
Total - 2049-01-101-232	114,90,00,000	114,90,00,000	114,90,00,000	114,90,00,000
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233- 7.73% West Bengal SDL 2032 received on 08.11.2017 [FD]				
45- Interest/Dividend <i>Charged</i>	77,30,00,008	77,30,00,000	77,30,00,000	77,30,00,000
Total - 2049-01-101-233	77,30,00,008	77,30,00,000	77,30,00,000	77,30,00,000
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234- 7.53% West Bengal SDL 2027 received on 22.11.2017 [FD]				
45- Interest/Dividend <i>Charged</i>	150,60,00,000	150,60,00,000	150,60,00,000	150,60,00,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2049-01-101-234	150,60,00,000	150,60,00,000	150,60,00,000	150,60,00,000
235- 7.62% West Bengal SDL 2032 received on 29.11.2017 [FD]				
45- Interest/Dividend <i>Charged</i>	114,30,00,000	114,30,00,000	114,30,00,000	114,30,00,000
Total - 2049-01-101-235	114,30,00,000	114,30,00,000	114,30,00,000	114,30,00,000
236- 7.68% West Bengal SDL 2027 received on 06.12.2017 [FD]				
45- Interest/Dividend <i>Charged</i>	153,60,00,002	153,60,00,000	153,60,00,000	153,60,00,000
Total - 2049-01-101-236	153,60,00,002	153,60,00,000	153,60,00,000	153,60,00,000
237- 7.82% West Bengal SDL 2032 received on 13.12.2017 [FD]				
45- Interest/Dividend <i>Charged</i>	234,60,00,000	234,60,00,000	234,60,00,000	234,60,00,000
Total - 2049-01-101-237	234,60,00,000	234,60,00,000	234,60,00,000	234,60,00,000
238- 7.72% West Bengal SDL 2027 received on 20.12.2017 [FD]				
45- Interest/Dividend <i>Charged</i>	231,60,00,000	231,60,00,000	231,60,00,000	231,60,00,000
Total - 2049-01-101-238	231,60,00,000	231,60,00,000	231,60,00,000	231,60,00,000
239- 7.77% West Bengal SDL 2028 received on 10.01.2018 [FD]				
45- Interest/Dividend <i>Charged</i>	155,40,00,004	155,40,00,000	155,40,00,000	155,40,00,000
Total - 2049-01-101-239	155,40,00,004	155,40,00,000	155,40,00,000	155,40,00,000
240- 8.09% West Bengal SDL 2028 received on 31.01.2018 [FD]				
45- Interest/Dividend <i>Charged</i>	161,80,00,006	161,80,00,000	161,80,00,000	161,80,00,000
Total - 2049-01-101-240	161,80,00,006	161,80,00,000	161,80,00,000	161,80,00,000
241- 8.29% West Bengal SDL 2028 received on 20.02.2018 [FD]				
45- Interest/Dividend <i>Charged</i>	165,78,33,604	165,80,00,000	165,80,00,000	165,80,00,000
Total - 2049-01-101-241	165,78,33,604	165,80,00,000	165,80,00,000	165,80,00,000
242- 8.42% West Bengal SDL 2028 received on 07.03.2018 [FD]				
45- Interest/Dividend <i>Charged</i>	168,40,00,000	168,40,00,000	168,40,00,000	168,40,00,000
Total - 2049-01-101-242	168,40,00,000	168,40,00,000	168,40,00,000	168,40,00,000
243- 8.27% West Bengal SDL 2028 received on 14.03.2018 [FD]				
45- Interest/Dividend <i>Charged</i>	165,40,00,032	165,40,00,000	165,40,00,000	165,40,00,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2049-01-101-243	165,40,00,032	165,40,00,000	165,40,00,000	165,40,00,000
244- 8.09% West Bengal SDL 2028 received on 27.03.2018 [FD]				
45- Interest/Dividend <i>Charged</i>	73,69,99,000	73,69,99,000	73,69,99,000	73,69,99,000
Total - 2049-01-101-244	73,69,99,000	73,69,99,000	73,69,99,000	73,69,99,000
245- 8.44% West Bengal SDL 2028 received on 27.06.2018 [FD]				
45- Interest/Dividend <i>Charged</i>	168,80,00,000	168,80,00,000	168,80,00,000	168,80,00,000
Total - 2049-01-101-245	168,80,00,000	168,80,00,000	168,80,00,000	168,80,00,000
246- 8.40% West Bengal SDL 2028 received on 18.07.2018 [FD]				
45- Interest/Dividend <i>Charged</i>	84,00,00,000	84,00,00,000	84,00,00,000	84,00,00,000
Total - 2049-01-101-246	84,00,00,000	84,00,00,000	84,00,00,000	84,00,00,000
247- 8.45% West Bengal SDL 2028 received on 25.07.2018 [FD]				
45- Interest/Dividend <i>Charged</i>	169,00,00,006	169,00,00,000	169,00,00,000	169,00,00,000
Total - 2049-01-101-247	169,00,00,006	169,00,00,000	169,00,00,000	169,00,00,000
248- 8.79% West Bengal SDL 2033 received on 12.09.2018 [FD]				
45- Interest/Dividend <i>Charged</i>	131,85,00,000	131,85,00,000	131,85,00,000	131,85,00,000
Total - 2049-01-101-248	131,85,00,000	131,85,00,000	131,85,00,000	131,85,00,000
249- 8.73% West Bengal SDL 2033 received on 10.10.2018 [FD]				
45- Interest/Dividend <i>Charged</i>	174,60,00,002	174,60,00,000	174,60,00,000	174,60,00,000
Total - 2049-01-101-249	174,60,00,002	174,60,00,000	174,60,00,000	174,60,00,000
250- 8.72% West Bengal SDL 2033 received on 24.10.2018 [FD]				
45- Interest/Dividend <i>Charged</i>	174,40,00,000	174,40,00,000	174,40,00,000	174,40,00,000
Total - 2049-01-101-250	174,40,00,000	174,40,00,000	174,40,00,000	174,40,00,000
251- 8.57% West Bengal SDL 2038 received on 28.11.2018 [FD]				
45- Interest/Dividend <i>Charged</i>	171,40,00,002	171,40,00,000	171,40,00,000	171,40,00,000
Total - 2049-01-101-251	171,40,00,002	171,40,00,000	171,40,00,000	171,40,00,000
252- 8.43% West Bengal SDL 2038 received on 05.12.2018 [FD]				
45- Interest/Dividend <i>Charged</i>	210,75,00,004	210,75,00,000	210,75,00,000	210,75,00,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2049-01-101-252	210,75,00,004	210,75,00,000	210,75,00,000	210,75,00,000
253- 8.42% West Bengal SDL 2033 received on 12.12.2018 [FD]				
45- Interest/Dividend <i>Charged</i>	336,80,00,000	336,80,00,000	336,80,00,000	336,80,00,000
Total - 2049-01-101-253	336,80,00,000	336,80,00,000	336,80,00,000	336,80,00,000
254- 8.24% West Bengal SDL 2033 received on 26.12.2018 [FD]				
45- Interest/Dividend <i>Charged</i>	163,39,92,000	163,40,00,000	163,40,00,000	163,40,00,000
Total - 2049-01-101-254	163,39,92,000	163,40,00,000	163,40,00,000	163,40,00,000
255- 8.25% West Bengal SDL 2034 received on 16.01.2019 [FD]				
45- Interest/Dividend <i>Charged</i>	288,75,00,002	288,75,00,000	288,75,00,000	288,75,00,000
Total - 2049-01-101-255	288,75,00,002	288,75,00,000	288,75,00,000	288,75,00,000
256- 8.21% West Bengal SDL 2029 received on 23.01.2019 [FD]				
45- Interest/Dividend <i>Charged</i>	205,25,00,002	205,25,00,000	205,25,00,000	205,25,00,000
Total - 2049-01-101-256	205,25,00,002	205,25,00,000	205,25,00,000	205,25,00,000
257- 8.41% West Bengal SDL 2039 received on 06.02.2019 [FD]				
45- Interest/Dividend <i>Charged</i>	168,20,00,002	168,20,00,000	168,20,00,000	168,20,00,000
Total - 2049-01-101-257	168,20,00,002	168,20,00,000	168,20,00,000	168,20,00,000
258- 8.36% West Bengal SDL 2034 received on 13.02.2019 [FD]				
45- Interest/Dividend <i>Charged</i>	129,16,20,000	129,16,20,000	129,16,20,000	129,16,20,000
Total - 2049-01-101-258	129,16,20,000	129,16,20,000	129,16,20,000	129,16,20,000
259- 8.35% West Bengal SDL 2029 received on 20.02.2019 [FD]				
45- Interest/Dividend <i>Charged</i>	125,25,00,006	125,25,00,000	125,25,00,000	125,25,00,000
Total - 2049-01-101-259	125,25,00,006	125,25,00,000	125,25,00,000	125,25,00,000
260- 8.44% West Bengal SDL 2029 received on 27.02.2019 [FD]				
45- Interest/Dividend <i>Charged</i>	168,80,00,000	168,80,00,000	168,80,00,000	168,80,00,000
Total - 2049-01-101-260	168,80,00,000	168,80,00,000	168,80,00,000	168,80,00,000
261- 8.47% West Bengal SDL 2034 received on 06.03.2019 [FD]				
45- Interest/Dividend <i>Charged</i>	169,40,00,002	169,40,00,000	169,40,00,000	169,40,00,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2049-01-101-261	169,40,00,002	169,40,00,000	169,40,00,000	169,40,00,000
262- 8.39% West Bengal SDL 2029 received on 13.03.2019 [FD]				
45- Interest/Dividend <i>Charged</i>	209,75,00,002	209,75,00,000	209,75,00,000	209,75,00,000
Total - 2049-01-101-262	209,75,00,002	209,75,00,000	209,75,00,000	209,75,00,000
263- 8.19% West Bengal SDL 2034 received on 20.03.2019 [FD]				
45- Interest/Dividend <i>Charged</i>	163,80,00,000	163,80,00,000	163,80,00,000	163,80,00,000
Total - 2049-01-101-263	163,80,00,000	163,80,00,000	163,80,00,000	163,80,00,000
264- 8.10% West Bengal SDL 2029 received on 27.03.2019 [FD]				
45- Interest/Dividend <i>Charged</i>	186,30,00,000	186,30,00,000	186,30,00,000	186,30,00,000
Total - 2049-01-101-264	186,30,00,000	186,30,00,000	186,30,00,000	186,30,00,000
265- 7.32 % West Bengal SDL 2029 received on 26.06.2019 [FD]				
45- Interest/Dividend <i>Charged</i>	146,40,00,000	146,40,00,000	146,40,00,000	146,40,00,000
Total - 2049-01-101-265	146,40,00,000	146,40,00,000	146,40,00,000	146,40,00,000
266- 7.34 % West Bengal SDL 2034 received on 03.07.2019 [FD]				
45- Interest/Dividend <i>Charged</i>	146,80,00,000	146,80,00,000	146,80,00,000	146,80,00,000
Total - 2049-01-101-266	146,80,00,000	146,80,00,000	146,80,00,000	146,80,00,000
267- 7.06 % West Bengal SDL 2029 received on 24.07.2019 [FD]				
45- Interest/Dividend <i>Charged</i>	141,20,00,000	141,20,00,000	141,20,00,000	141,20,00,000
Total - 2049-01-101-267	141,20,00,000	141,20,00,000	141,20,00,000	141,20,00,000
268- 7.29 % West Bengal SDL 2034 received on 31.07.2019 [FD]				
45- Interest/Dividend <i>Charged</i>	73,62,90,002	73,62,90,000	73,62,90,000	73,62,90,000
Total - 2049-01-101-268	73,62,90,002	73,62,90,000	73,62,90,000	73,62,90,000
269- 7.18 % West Bengal SDL 2029 received on 14.08.2019 [FD]				
45- Interest/Dividend <i>Charged</i>	143,60,00,000	143,60,00,000	143,60,00,000	143,60,00,000
Total - 2049-01-101-269	143,60,00,000	143,60,00,000	143,60,00,000	143,60,00,000
270- 7.18 % West Bengal SDL 2034 received on 28.08.2019 [FD]				
45- Interest/Dividend <i>Charged</i>	179,50,00,000	179,50,00,000	179,50,00,000	179,50,00,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2049-01-101-270	179,50,00,000	179,50,00,000	179,50,00,000	179,50,00,000
271- 7.14 % West Bengal SDL 2029 received on 04.09.2019 [FD]				
45- Interest/Dividend <i>Charged</i>	178,50,00,000	178,50,00,000	178,50,00,000	178,50,00,000
Total - 2049-01-101-271	178,50,00,000	178,50,00,000	178,50,00,000	178,50,00,000
272- 7.29 % West Bengal SDL 2034 received on 18.09.2019 [FD]				
45- Interest/Dividend <i>Charged</i>	145,80,00,004	145,80,00,000	145,80,00,000	145,80,00,000
Total - 2049-01-101-272	145,80,00,004	145,80,00,000	145,80,00,000	145,80,00,000
273- 7.28 % West Bengal SDL 2029 received on 25.09.2019 [FD]				
45- Interest/Dividend <i>Charged</i>	218,40,00,000	218,40,00,000	218,40,00,000	218,40,00,000
Total - 2049-01-101-273	218,40,00,000	218,40,00,000	218,40,00,000	218,40,00,000
274- 7.30 % West Bengal SDL 2029 received on 30.10.2019 [FD]				
45- Interest/Dividend <i>Charged</i>	182,50,00,000	182,50,00,000	182,50,00,000	182,50,00,000
Total - 2049-01-101-274	182,50,00,000	182,50,00,000	182,50,00,000	182,50,00,000
275- 7.30 % West Bengal SDL 2029 received on 13.11.2019 [FD]				
45- Interest/Dividend <i>Charged</i>	182,50,00,000	182,50,00,000	182,50,00,000	182,50,00,000
Total - 2049-01-101-275	182,50,00,000	182,50,00,000	182,50,00,000	182,50,00,000
276- 7.26 % West Bengal SDL 2034 received on 20.11.2019 [FD]				
45- Interest/Dividend <i>Charged</i>	145,20,00,000	145,20,00,000	145,20,00,000	145,20,00,000
Total - 2049-01-101-276	145,20,00,000	145,20,00,000	145,20,00,000	145,20,00,000
277- 7.19 % West Bengal SDL 2029 received on 27.11.2019 [FD]				
45- Interest/Dividend <i>Charged</i>	143,80,00,002	143,80,00,000	143,80,00,000	143,80,00,000
Total - 2049-01-101-277	143,80,00,002	143,80,00,000	143,80,00,000	143,80,00,000
278- 7.31% West Bengal SDL 2034 received on 11.12.2019 [FD]				
45- Interest/Dividend <i>Charged</i>	219,30,00,000	219,30,00,000	219,30,00,000	219,30,00,000
Total - 2049-01-101-278	219,30,00,000	219,30,00,000	219,30,00,000	219,30,00,000
279- 7.29 % West Bengal SDL 2029 received on 17.12.2019 [FD]				
45- Interest/Dividend <i>Charged</i>	145,80,00,000	145,80,00,000	145,80,00,000	145,80,00,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2049-01-101-279	145,80,00,000	145,80,00,000	145,80,00,000	145,80,00,000
280- 7.18 % West Bengal SDL 2034 received on 31.12.2019 [FD]				
45- Interest/Dividend <i>Charged</i>	143,60,00,000	143,60,00,000	143,60,00,000	143,60,00,000
Total - 2049-01-101-280	143,60,00,000	143,60,00,000	143,60,00,000	143,60,00,000
281- 7.23 % West Bengal SDL 2030 received on 14.01.2020 [FD]				
45- Interest/Dividend <i>Charged</i>	144,60,00,000	144,60,00,000	144,60,00,000	144,60,00,000
Total - 2049-01-101-281	144,60,00,000	144,60,00,000	144,60,00,000	144,60,00,000
282- 7.15 % West Bengal SDL 2035 received on 28.01.2020 [FD]				
45- Interest/Dividend <i>Charged</i>	143,00,00,000	143,00,00,000	143,00,00,000	143,00,00,000
Total - 2049-01-101-282	143,00,00,000	143,00,00,000	143,00,00,000	143,00,00,000
283- 7.99 % West Bengal SDL 2035 received on 24.03.2020 [FD]				
45- Interest/Dividend <i>Charged</i>	38,51,18,000	38,51,18,000	38,51,18,000	38,51,18,000
Total - 2049-01-101-283	38,51,18,000	38,51,18,000	38,51,18,000	38,51,18,000
284- 7.35 % West Bengal SDL 2030 received on 31.03.2020 [FD]				
45- Interest/Dividend <i>Charged</i>	294,00,00,002	294,00,00,000	294,00,00,000	294,00,00,000
Total - 2049-01-101-284	294,00,00,002	294,00,00,000	294,00,00,000	294,00,00,000
285- 6.85 % West Bengal SDL 2030 received on 29.04.2020 [FD]				
45- Interest/Dividend <i>Charged</i>	137,00,00,004	137,00,00,000	137,00,00,000	137,00,00,000
Total - 2049-01-101-285	137,00,00,004	137,00,00,000	137,00,00,000	137,00,00,000
286- 6.85 % West Bengal SDL 2030 received on 13.05.2020 [FD]				
45- Interest/Dividend <i>Charged</i>	205,50,00,690	205,50,00,000	205,50,00,000	205,50,00,000
Total - 2049-01-101-286	205,50,00,690	205,50,00,000	205,50,00,000	205,50,00,000
287- 6.50% West Bengal SDL 2030 received on 27.05.2020 [FD]				
45- Interest/Dividend <i>Charged</i>	130,00,00,000	130,00,00,000	130,00,00,000	130,00,00,000
Total - 2049-01-101-287	130,00,00,000	130,00,00,000	130,00,00,000	130,00,00,000
288- 6.65 % West Bengal SDL 2030 received on 10.06.2020 [FD]				
45- Interest/Dividend <i>Charged</i>	66,50,00,012	66,50,00,000	66,50,00,000	66,50,00,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2049-01-101-288	66,50,00,012	66,50,00,000	66,50,00,000	66,50,00,000

289- 6.55 % West Bengal SDL 2030 received on 01.07.2020 [FD]				
45- Interest/Dividend <i>Charged</i>	<i>131,00,00,010</i>	<i>131,00,00,000</i>	<i>131,00,00,000</i>	<i>131,00,00,000</i>
Total - 2049-01-101-289	131,00,00,010	131,00,00,000	131,00,00,000	131,00,00,000

290- 6.54 % West Bengal SDL 2035 received on 15.07.2020 [FD]				
45- Interest/Dividend <i>Charged</i>	<i>98,10,00,000</i>	<i>98,10,00,000</i>	<i>98,10,00,000</i>	<i>98,10,00,000</i>
Total - 2049-01-101-290	98,10,00,000	98,10,00,000	98,10,00,000	98,10,00,000

291- 6.46 % West Bengal SDL 2030 received on 29.07.2020 [FD]				
45- Interest/Dividend <i>Charged</i>	<i>129,20,00,000</i>	<i>129,20,00,000</i>	<i>129,20,00,000</i>	<i>129,20,00,000</i>
Total - 2049-01-101-291	129,20,00,000	129,20,00,000	129,20,00,000	129,20,00,000

292- 6.62 % West Bengal SDL 2035 received on 12.08.2020 [FD]				
45- Interest/Dividend <i>Charged</i>	<i>132,40,00,000</i>	<i>132,40,00,000</i>	<i>132,40,00,000</i>	<i>132,40,00,000</i>
Total - 2049-01-101-292	132,40,00,000	132,40,00,000	132,40,00,000	132,40,00,000

293- 6.68 % West Bengal SDL 2030 received on 26.08.2020 [FD]				
45- Interest/Dividend <i>Charged</i>	<i>133,60,00,000</i>	<i>133,60,00,000</i>	<i>133,60,00,000</i>	<i>133,60,00,000</i>
Total - 2049-01-101-293	133,60,00,000	133,60,00,000	133,60,00,000	133,60,00,000

294- 6.77 % West Bengal SDL 2040 received on 09.09.2020 [FD]				
45- Interest/Dividend <i>Charged</i>	<i>135,40,00,002</i>	<i>135,40,00,000</i>	<i>135,40,00,000</i>	<i>135,40,00,000</i>
Total - 2049-01-101-294	135,40,00,002	135,40,00,000	135,40,00,000	135,40,00,000

295- 7.04% West Bengal SDL 2035 received on 30.09.2020 [FD]				
45- Interest/Dividend <i>Charged</i>	<i>88,00,00,000</i>	<i>176,00,00,000</i>	<i>176,00,00,000</i>	<i>176,00,00,000</i>
Total - 2049-01-101-295	88,00,00,000	176,00,00,000	176,00,00,000	176,00,00,000

296- 7.09% West Bengal SDL,2040 issued on 07.10.2020 [FD]				
45- Interest/Dividend <i>Charged</i>	<i>106,35,00,002</i>	<i>106,35,00,000</i>	<i>106,35,00,000</i>	<i>106,35,00,000</i>
Total - 2049-01-101-296	106,35,00,002	106,35,00,000	106,35,00,000	106,35,00,000

297- 6.99% West Bengal SDL,2035 issued on 14.10.2020 [FD]				
45- Interest/Dividend <i>Charged</i>	<i>139,80,00,000</i>	<i>139,80,00,000</i>	<i>139,80,00,000</i>	<i>139,80,00,000</i>

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2049-01-101-297	139,80,00,000	139,80,00,000	139,80,00,000	139,80,00,000

298- 6.88% West Bengal SDL,2040 issued on 04.11.2020 [FD]				
45- Interest/Dividend <i>Charged</i>	137,60,00,000	137,60,00,000	137,60,00,000	137,60,00,000
Total - 2049-01-101-298	137,60,00,000	137,60,00,000	137,60,00,000	137,60,00,000

299- 6.78% West Bengal SDL,2035 issued on 18.11.2020 [FD]				
45- Interest/Dividend <i>Charged</i>	135,60,00,000	135,60,00,000	135,60,00,000	135,60,00,000
Total - 2049-01-101-299	135,60,00,000	135,60,00,000	135,60,00,000	135,60,00,000

300- 6.71% West Bengal SDL,2040 issued on 09.12.2020 [FD]				
45- Interest/Dividend <i>Charged</i>	134,20,00,000	134,20,00,000	134,20,00,000	134,20,00,000
Total - 2049-01-101-300	134,20,00,000	134,20,00,000	134,20,00,000	134,20,00,000

301- 6.68% West Bengal SDL,2035 issued on 16.12.2020 [FD]				
45- Interest/Dividend <i>Charged</i>	100,20,00,000	100,20,00,000	100,20,00,000	100,20,00,000
Total - 2049-01-101-301	100,20,00,000	100,20,00,000	100,20,00,000	100,20,00,000

302- 6.60% West Bengal SDL,2030 issued on 30.12.2020 [FD]				
45- Interest/Dividend <i>Charged</i>	132,00,00,000	132,00,00,000	132,00,00,000	132,00,00,000
Total - 2049-01-101-302	132,00,00,000	132,00,00,000	132,00,00,000	132,00,00,000

303- 6.63% West Bengal SDL,2041 issued on 13.01.2021 [FD]				
45- Interest/Dividend <i>Charged</i>	132,60,00,002	132,60,00,000	132,60,00,000	132,60,00,000
Total - 2049-01-101-303	132,60,00,002	132,60,00,000	132,60,00,000	132,60,00,000

304- 6.61% West Bengal SDL,2036 issued on 20.01.2021 [FD]				
45- Interest/Dividend <i>Charged</i>	198,30,00,000	198,30,00,000	198,30,00,000	198,30,00,000
Total - 2049-01-101-304	198,30,00,000	198,30,00,000	198,30,00,000	198,30,00,000

305- 6.63% West Bengal SDL,2031 issued on 27.01.2021 [FD]				
45- Interest/Dividend <i>Charged</i>	132,60,00,002	132,60,00,000	132,60,00,000	132,60,00,000
Total - 2049-01-101-305	132,60,00,002	132,60,00,000	132,60,00,000	132,60,00,000

306- 6.89% West Bengal SDL,2041 issued on 03.02.2021 [FD]				
45- Interest/Dividend <i>Charged</i>	137,80,00,002	137,80,00,000	137,80,00,000	137,80,00,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2049-01-101-306	137,80,00,002	137,80,00,000	137,80,00,000	137,80,00,000
307- 6.97% West Bengal SDL,2036 issued on 10.02.2021 [FD]				
45- Interest/Dividend <i>Charged</i>	104,55,00,002	104,55,00,000	104,55,00,000	104,55,00,000
Total - 2049-01-101-307	104,55,00,002	104,55,00,000	104,55,00,000	104,55,00,000
308- 7.05% West Bengal SDL,2031 issued on 17.02.2021 [FD]				
45- Interest/Dividend <i>Charged</i>	105,75,00,002	105,75,00,000	105,75,00,000	105,75,00,000
Total - 2049-01-101-308	105,75,00,002	105,75,00,000	105,75,00,000	105,75,00,000
309- 7.23% West Bengal SDL,2041 issued on 24.02.2021 [FD]				
45- Interest/Dividend <i>Charged</i>	144,60,00,000	144,60,00,000	144,60,00,000	144,60,00,000
Total - 2049-01-101-309	144,60,00,000	144,60,00,000	144,60,00,000	144,60,00,000
310- 7.25% West Bengal SDL,2041 issued on 10.03.2021 [FD]				
45- Interest/Dividend <i>Charged</i>	145,00,00,002	145,00,00,000	145,00,00,000	145,00,00,000
Total - 2049-01-101-310	145,00,00,002	145,00,00,000	145,00,00,000	145,00,00,000
311- 7.19% West Bengal SDL,2036 issued on 17.03.2021 [FD]				
45- Interest/Dividend <i>Charged</i>	143,80,00,002	143,80,00,000	143,80,00,000	143,80,00,000
Total - 2049-01-101-311	143,80,00,002	143,80,00,000	143,80,00,000	143,80,00,000
312- 6.83% West Bengal SDL,2031 issued on 24.03.2021 [FD]				
45- Interest/Dividend <i>Charged</i>	136,60,00,006	136,60,00,000	136,60,00,000	136,60,00,000
Total - 2049-01-101-312	136,60,00,006	136,60,00,000	136,60,00,000	136,60,00,000
313- 6.99% West Bengal SDL,2036 issued on 31.03.2021 [FD]				
45- Interest/Dividend <i>Charged</i>	327,13,20,000	327,13,20,000	327,13,20,000	327,13,20,000
Total - 2049-01-101-313	327,13,20,000	327,13,20,000	327,13,20,000	327,13,20,000
314- 6.83% West Bengal SDL,2031 issued on 13.05.2021 [FD]				
45- Interest/Dividend <i>Charged</i>	136,60,00,010	136,60,00,000	136,60,00,000	136,60,00,000
Total - 2049-01-101-314	136,60,00,010	136,60,00,000	136,60,00,000	136,60,00,000
315- 6.65% West Bengal SDL,2028 issued on 02.06.2021 [FD]				
45- Interest/Dividend <i>Charged</i>	199,50,00,004	199,50,00,000	199,50,00,000	199,50,00,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2049-01-101-315	199,50,00,004	199,50,00,000	199,50,00,000	199,50,00,000
316- 7.06% West Bengal SDL,2036 issued on 23.06.2021 [FD]				
45- Interest/Dividend <i>Charged</i>	211,77,17,600	211,80,00,000	211,80,00,000	211,80,00,000
Total - 2049-01-101-316	211,77,17,600	211,80,00,000	211,80,00,000	211,80,00,000
317- 6.79% West Bengal SDL,2028 issued on 30.06.2021 [FD]				
45- Interest/Dividend <i>Charged</i>	169,75,00,002	169,75,00,000	169,75,00,000	169,75,00,000
Total - 2049-01-101-317	169,75,00,002	169,75,00,000	169,75,00,000	169,75,00,000
318- 6.83% West Bengal SDL,2028 issued on 07.07.2021 [FD]				
45- Interest/Dividend <i>Charged</i>	102,45,00,004	102,45,00,000	102,45,00,000	102,45,00,000
Total - 2049-01-101-318	102,45,00,004	102,45,00,000	102,45,00,000	102,45,00,000
319- 7.02% West Bengal SDL,2031 issued on 14.07.2021 [FD]				
45- Interest/Dividend <i>Charged</i>	105,30,00,000	105,30,00,000	105,30,00,000	105,30,00,000
Total - 2049-01-101-319	105,30,00,000	105,30,00,000	105,30,00,000	105,30,00,000
320- 6.99% West Bengal SDL,2030 issued on 28.07.2021 [FD]				
45- Interest/Dividend <i>Charged</i>	174,75,00,004	174,75,00,000	174,75,00,000	174,75,00,000
Total - 2049-01-101-320	174,75,00,004	174,75,00,000	174,75,00,000	174,75,00,000
321- 7.00% West Bengal SDL,2031 issued on 04.08.2021 [FD]				
45- Interest/Dividend <i>Charged</i>	70,00,00,000	70,00,00,000	70,00,00,000	70,00,00,000
Total - 2049-01-101-321	70,00,00,000	70,00,00,000	70,00,00,000	70,00,00,000
322- 6.79% West Bengal SDL,2028 issued on 11.08.2021 [FD]				
45- Interest/Dividend <i>Charged</i>	101,85,00,004	101,85,00,000	101,85,00,000	101,85,00,000
Total - 2049-01-101-322	101,85,00,004	101,85,00,000	101,85,00,000	101,85,00,000
323- 6.99% West Bengal SDL,2031 issued on 25.08.2021 [FD]				
45- Interest/Dividend <i>Charged</i>	174,75,00,004	174,75,00,000	174,75,00,000	174,75,00,000
Total - 2049-01-101-323	174,75,00,004	174,75,00,000	174,75,00,000	174,75,00,000
324- 7.12% West Bengal SDL,2051 issued on 01.09.2021 [FD]				
45- Interest/Dividend <i>Charged</i>	106,80,00,000	106,80,00,000	106,80,00,000	106,80,00,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2049-01-101-324	106,80,00,000	106,80,00,000	106,80,00,000	106,80,00,000
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325- 6.85% West Bengal SDL,2031 issued on 08.09.2021 [FD]				
45- Interest/Dividend <i>Charged</i>	171,25,00,004	171,25,00,000	171,25,00,000	171,25,00,000
Total - 2049-01-101-325	171,25,00,004	171,25,00,000	171,25,00,000	171,25,00,000
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326- 6.98% West Bengal SDL,2036 issued on 15.09.2021 [FD]				
45- Interest/Dividend <i>Charged</i>	69,79,99,970	69,80,00,000	69,80,00,000	69,80,00,000
Total - 2049-01-101-326	69,79,99,970	69,80,00,000	69,80,00,000	69,80,00,000
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327- 6.99% West Bengal SDL,2036 issued on 29.09.2021 [FD]				
45- Interest/Dividend <i>Charged</i>	244,65,00,004	244,65,00,000	244,65,00,000	244,65,00,000
Total - 2049-01-101-327	244,65,00,004	244,65,00,000	244,65,00,000	244,65,00,000
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328- 7.10% West Bengal SDL 2030 received on 12.02.2020 [FD]				
45- Interest/Dividend <i>Charged</i>	177,50,00,000	177,50,00,000	177,50,00,000	177,50,00,000
Total - 2049-01-101-328	177,50,00,000	177,50,00,000	177,50,00,000	177,50,00,000
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329- 6.95% West Bengal SDL 2035 received on 26.02.2020 [FD]				
45- Interest/Dividend <i>Charged</i>	173,75,00,000	173,75,00,000	173,75,00,000	173,75,00,000
Total - 2049-01-101-329	173,75,00,000	173,75,00,000	173,75,00,000	173,75,00,000
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330- 7.05% West Bengal SDL 2030 received on 04.03.2020 [FD]				
45- Interest/Dividend <i>Charged</i>	211,50,00,004	211,50,00,000	211,50,00,000	211,50,00,000
Total - 2049-01-101-330	211,50,00,004	211,50,00,000	211,50,00,000	211,50,00,000
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331- 6.98% West Bengal SDL 2035 received on 11.03.2020 [FD]				
45- Interest/Dividend <i>Charged</i>	209,40,00,000	209,40,00,000	209,40,00,000	209,40,00,000
Total - 2049-01-101-331	209,40,00,000	209,40,00,000	209,40,00,000	209,40,00,000
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332- 7.20% West Bengal SDL 2030 received on 18.03.2020 [FD]				
45- Interest/Dividend <i>Charged</i>	180,00,00,000	180,00,00,000	180,00,00,000	180,00,00,000
Total - 2049-01-101-332	180,00,00,000	180,00,00,000	180,00,00,000	180,00,00,000
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333- 7.05% West Bengal SDL,2036 issued on 06.10.2021 [FD]				
45- Interest/Dividend <i>Charged</i>	176,25,00,006	176,25,00,000	176,25,00,000	176,25,00,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2049-01-101-333	176,25,00,006	176,25,00,000	176,25,00,000	176,25,00,000
334- 7.08% West Bengal SDL,2041 issued on 27.10.2021 [FD]				
45- Interest/Dividend <i>Charged</i>	176,99,99,292	177,00,00,000	177,00,00,000	177,00,00,000
Total - 2049-01-101-334	176,99,99,292	177,00,00,000	177,00,00,000	177,00,00,000
335- 7.00% West Bengal SDL,2031 issued on 02.11.2021 [FD]				
45- Interest/Dividend <i>Charged</i>	70,00,00,000	70,00,00,000	70,00,00,000	70,00,00,000
Total - 2049-01-101-335	70,00,00,000	70,00,00,000	70,00,00,000	70,00,00,000
336- 6.98% West Bengal SDL,2037 issued on 17.11.2021 [FD]				
45- Interest/Dividend <i>Charged</i>	104,70,00,000	104,70,00,000	104,70,00,000	104,70,00,000
Total - 2049-01-101-336	104,70,00,000	104,70,00,000	104,70,00,000	104,70,00,000
337- 6.91% West Bengal SDL,2031 issued on 24.11.2021 [FD]				
45- Interest/Dividend <i>Charged</i>	69,10,00,009	69,10,00,000	69,10,00,000	69,10,00,000
Total - 2049-01-101-337	69,10,00,009	69,10,00,000	69,10,00,000	69,10,00,000
338- 6.94% West Bengal SDL,2036 issued on 15.12.2021 [FD]				
45- Interest/Dividend <i>Charged</i>	173,50,00,000	173,50,00,000	173,50,00,000	173,50,00,000
Total - 2049-01-101-338	173,50,00,000	173,50,00,000	173,50,00,000	173,50,00,000
339- 7.05% West Bengal SDL,2036 issued on 22.12.2021 [FD]				
45- Interest/Dividend <i>Charged</i>	211,49,99,299	211,50,00,000	211,50,00,000	211,50,00,000
Total - 2049-01-101-339	211,49,99,299	211,50,00,000	211,50,00,000	211,50,00,000
340- 7.12% West Bengal SDL,2036 issued on 29.12.2021 [FD]				
45- Interest/Dividend <i>Charged</i>	284,80,00,000	284,80,00,000	284,80,00,000	284,80,00,000
Total - 2049-01-101-340	284,80,00,000	284,80,00,000	284,80,00,000	284,80,00,000
341- 7.14% West Bengal SDL,2032 issued on 05.01.2022 [FD]				
45- Interest/Dividend <i>Charged</i>	178,50,00,000	178,50,00,000	178,50,00,000	178,50,00,000
Total - 2049-01-101-341	178,50,00,000	178,50,00,000	178,50,00,000	178,50,00,000
342- 7.23% West Bengal SDL,2032 issued on 19.01.2022 [FD]				
45- Interest/Dividend <i>Charged</i>	72,30,00,004	72,30,00,000	72,30,00,000	72,30,00,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2049-01-101-342	72,30,00,004	72,30,00,000	72,30,00,000	72,30,00,000
343- 7.48% West Bengal SDL,2037 issued on 25.01.2022 [FD]				
45- Interest/Dividend <i>Charged</i>	224,40,00,000	224,40,00,000	224,40,00,000	224,40,00,000
Total - 2049-01-101-343	224,40,00,000	224,40,00,000	224,40,00,000	224,40,00,000
344- 7.17% West Bengal SDL,2032 issued on 02.03.2022 [FD]				
45- Interest/Dividend <i>Charged</i>	215,10,00,004	215,10,00,000	215,10,00,000	215,10,00,000
Total - 2049-01-101-344	215,10,00,004	215,10,00,000	215,10,00,000	215,10,00,000
345- 7.46% West Bengal SDL,2040 issued on 16.03.2022 [FD]				
45- Interest/Dividend <i>Charged</i>	223,80,00,000	223,80,00,000	223,80,00,000	223,80,00,000
Total - 2049-01-101-345	223,80,00,000	223,80,00,000	223,80,00,000	223,80,00,000
346- 7.40% West Bengal SDL,2038 issued on 23.03.2022 [FD]				
45- Interest/Dividend <i>Charged</i>	222,00,00,000	222,00,00,000	222,00,00,000	222,00,00,000
Total - 2049-01-101-346	222,00,00,000	222,00,00,000	222,00,00,000	222,00,00,000
347- 7.36% West Bengal SDL,2032 issued on 30.03.2022 [FD]				
45- Interest/Dividend <i>Charged</i>	161,55,20,000	323,10,40,000	323,10,40,000	323,10,40,000
Total - 2049-01-101-347	161,55,20,000	323,10,40,000	323,10,40,000	323,10,40,000
348- 7.73% West Bengal SDL,2032 issued on 25.05.2022 [FD]				
45- Interest/Dividend <i>Charged</i>	193,25,00,008	193,25,00,000	193,25,00,000	193,25,00,000
Total - 2049-01-101-348	193,25,00,008	193,25,00,000	193,25,00,000	193,25,00,000
349- 7.83% West Bengal SDL,2032 issued on 01.06.2022 [FD]				
45- Interest/Dividend <i>Charged</i>	234,90,00,000	234,90,00,000	234,90,00,000	234,90,00,000
Total - 2049-01-101-349	234,90,00,000	234,90,00,000	234,90,00,000	234,90,00,000
350- 7.96% West Bengal SDL,2037 issued on 29.06.2022 [FD]				
45- Interest/Dividend <i>Charged</i>	159,20,00,000	159,20,00,000	159,20,00,000	159,20,00,000
Total - 2049-01-101-350	159,20,00,000	159,20,00,000	159,20,00,000	159,20,00,000
351- 7.82% West Bengal SDL,2032 issued on 06.07.2022 [FD]				
45- Interest/Dividend <i>Charged</i>	117,30,00,000	117,30,00,000	117,30,00,000	117,30,00,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2049-01-101-351	117,30,00,000	117,30,00,000	117,30,00,000	117,30,00,000
352- 8.02% West Bengal SDL,2037 issued on 20.07.2022 [FD]				
45- Interest/Dividend <i>Charged</i>	80,20,00,000	80,20,00,000	80,20,00,000	80,20,00,000
Total - 2049-01-101-352	80,20,00,000	80,20,00,000	80,20,00,000	80,20,00,000
353- 8.01% West Bengal SDL,2041 issued on 20.07.2022 [FD]				
45- Interest/Dividend <i>Charged</i>	160,20,00,004	160,20,00,000	160,20,00,000	160,20,00,000
Total - 2049-01-101-353	160,20,00,004	160,20,00,000	160,20,00,000	160,20,00,000
354- 7.97% West Bengal SDL,2042 issued on 27.07.2022 [FD]				
45- Interest/Dividend <i>Charged</i>	119,55,00,002	119,55,00,000	119,55,00,000	119,55,00,000
Total - 2049-01-101-354	119,55,00,002	119,55,00,000	119,55,00,000	119,55,00,000
355- 8.07% West Bengal SDL,2038 issued on 27.07.2022 [FD]				
45- Interest/Dividend <i>Charged</i>	161,40,00,006	161,40,00,000	161,40,00,000	161,40,00,000
Total - 2049-01-101-355	161,40,00,006	161,40,00,000	161,40,00,000	161,40,00,000
356- 7.89% West Bengal SDL,2037 issued on 03.08.2022 [FD]				
45- Interest/Dividend <i>Charged</i>	78,90,00,006	78,90,00,000	78,90,00,000	78,90,00,000
Total - 2049-01-101-356	78,90,00,006	78,90,00,000	78,90,00,000	78,90,00,000
357- 7.56% West Bengal SDL,2039 issued on 21.09.2022 [FD]				
45- Interest/Dividend <i>Charged</i>	151,20,00,000	151,20,00,000	151,20,00,000	151,20,00,000
Total - 2049-01-101-357	151,20,00,000	151,20,00,000	151,20,00,000	151,20,00,000
358- 7.56% West Bengal SDL,2042 issued on 21.09.2022 [FD]				
45- Interest/Dividend <i>Charged</i>	75,60,00,000	75,60,00,000	75,60,00,000	75,60,00,000
Total - 2049-01-101-358	75,60,00,000	75,60,00,000	75,60,00,000	75,60,00,000
359- 7.68% West Bengal SDL,2032 issued on 28.09.2022 [FD]				
45- Interest/Dividend <i>Charged</i>	153,60,00,000	153,60,00,000	153,60,00,000	153,60,00,000
Total - 2049-01-101-359	153,60,00,000	153,60,00,000	153,60,00,000	153,60,00,000
360- 7.72% West Bengal SDL,2038 issued on 28.09.2022 [FD]				
45- Interest/Dividend <i>Charged</i>	193,00,00,000	193,00,00,000	193,00,00,000	193,00,00,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2049-01-101-360	193,00,00,000	193,00,00,000	193,00,00,000	193,00,00,000
361- 7.74% West Bengal SGS-2039, issued on October 19,2022 [FD]				
45- Interest/Dividend <i>Charged</i>	193,50,00,000	193,50,00,000	193,50,00,000	193,50,00,000
Total - 2049-01-101-361	193,50,00,000	193,50,00,000	193,50,00,000	193,50,00,000
362- 7.93% West Bengal SGS-2037, issued on 27.10.2022 [FD]				
45- Interest/Dividend <i>Charged</i>	118,95,00,006	118,95,00,000	118,95,00,000	118,95,00,000
Total - 2049-01-101-362	118,95,00,006	118,95,00,000	118,95,00,000	118,95,00,000
363- 7.95% West Bengal SGS-2039, issued on 27.10.2022 [FD]				
45- Interest/Dividend <i>Charged</i>	159,00,00,002	159,00,00,000	159,00,00,000	159,00,00,000
Total - 2049-01-101-363	159,00,00,002	159,00,00,000	159,00,00,000	159,00,00,000
364- 7.64% West Bengal SGS-2032, issued on 21.12.2022 [FD]				
45- Interest/Dividend <i>Charged</i>	76,40,00,000	76,40,00,000	76,40,00,000	76,40,00,000
Total - 2049-01-101-364	76,40,00,000	76,40,00,000	76,40,00,000	76,40,00,000
365- 7.67% West Bengal SGS-2037, issued on 21.12.2022 [FD]				
45- Interest/Dividend <i>Charged</i>	153,40,00,004	153,40,00,000	153,40,00,000	153,40,00,000
Total - 2049-01-101-365	153,40,00,004	153,40,00,000	153,40,00,000	153,40,00,000
366- 7.67% West Bengal SGS-2039, issued on 28.12.2022 [FD]				
45- Interest/Dividend <i>Charged</i>	153,40,00,002	153,40,00,000	153,40,00,000	153,40,00,000
Total - 2049-01-101-366	153,40,00,002	153,40,00,000	153,40,00,000	153,40,00,000
367- 7.67% West Bengal SGS-2041, issued on 28.12.2022 [FD]				
45- Interest/Dividend <i>Charged</i>	153,40,00,000	153,40,00,000	153,40,00,000	153,40,00,000
Total - 2049-01-101-367	153,40,00,000	153,40,00,000	153,40,00,000	153,40,00,000
368- 7.64% West Bengal SGS-2042, issued on 04.01.2023 [FD]				
45- Interest/Dividend <i>Charged</i>	152,80,00,000	152,80,00,000	152,80,00,000	152,80,00,000
Total - 2049-01-101-368	152,80,00,000	152,80,00,000	152,80,00,000	152,80,00,000
369- 7.66% West Bengal SGS-2039, issued on 25.01.2023 [FD]				
45- Interest/Dividend <i>Charged</i>	153,20,00,000	153,20,00,000	153,20,00,000	153,20,00,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2049-01-101-369	153,20,00,000	153,20,00,000	153,20,00,000	153,20,00,000
370- 7.71% West Bengal SGS-2039, issued on 01.02.2023 [FD]				
45- Interest/Dividend <i>Charged</i>	77,10,00,000	77,10,00,000	77,10,00,000	77,10,00,000
Total - 2049-01-101-370	77,10,00,000	77,10,00,000	77,10,00,000	77,10,00,000
371- 7.69% West Bengal SGS-2039, issued on 01.03.2023 [FD]				
45- Interest/Dividend <i>Charged</i>	153,80,00,004	153,80,00,000	153,80,00,000	153,80,00,000
Total - 2049-01-101-371	153,80,00,004	153,80,00,000	153,80,00,000	153,80,00,000
372- 7.69% West Bengal SGS-2042, issued on 01.03.2023 [FD]				
45- Interest/Dividend <i>Charged</i>	192,25,00,002	192,25,00,000	192,25,00,000	192,25,00,000
Total - 2049-01-101-372	192,25,00,002	192,25,00,000	192,25,00,000	192,25,00,000
373- 7.75% West Bengal SGS-2039, issued on 08.03.2023 [FD]				
45- Interest/Dividend <i>Charged</i>	155,00,00,002	155,00,00,000	155,00,00,000	155,00,00,000
Total - 2049-01-101-373	155,00,00,002	155,00,00,000	155,00,00,000	155,00,00,000
374- 7.79% West Bengal SGS-2042, issued on 08.03.2023 [FD]				
45- Interest/Dividend <i>Charged</i>	194,75,00,002	194,75,00,000	194,75,00,000	194,75,00,000
Total - 2049-01-101-374	194,75,00,002	194,75,00,000	194,75,00,000	194,75,00,000
375- 7.74% West Bengal SGS-2041, issued on 23.03.2023 [FD]				
45- Interest/Dividend <i>Charged</i>	193,50,00,000	193,50,00,000	193,50,00,000	193,50,00,000
Total - 2049-01-101-375	193,50,00,000	193,50,00,000	193,50,00,000	193,50,00,000
376- 7.74% West Bengal SGS-2043, issued on 23.03.2023 [FD]				
45- Interest/Dividend <i>Charged</i>	193,50,00,060	193,50,00,000	193,50,00,000	193,50,00,000
Total - 2049-01-101-376	193,50,00,060	193,50,00,000	193,50,00,000	193,50,00,000
377- 7.89% West Bengal SGS-2040, issued on 29.03.2023 [FD]				
45- Interest/Dividend <i>Charged</i>	276,15,00,002	276,15,00,000	276,15,00,000	276,15,00,000
Total - 2049-01-101-377	276,15,00,002	276,15,00,000	276,15,00,000	276,15,00,000
378- 7.85% West Bengal SGS-2042, issued on 29.03.2023 [FD]				
45- Interest/Dividend <i>Charged</i>	274,75,00,002	274,75,00,000	274,75,00,000	274,75,00,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2049-01-101-378	274,75,00,002	274,75,00,000	274,75,00,000	274,75,00,000

379- 7.47% West Bengal SGS-2043, issued on May 03,2023 [FD]				
45- Interest/Dividend <i>Charged</i>	149,40,00,002	149,40,00,000	149,40,00,000	149,40,00,000
Total - 2049-01-101-379	149,40,00,002	149,40,00,000	149,40,00,000	149,40,00,000

380- 7.46% West Bengal SGS-2046, issued on May 03,2023 [FD]				
45- Interest/Dividend <i>Charged</i>	74,60,00,000	74,60,00,000	74,60,00,000	74,60,00,000
Total - 2049-01-101-380	74,60,00,000	74,60,00,000	74,60,00,000	74,60,00,000

381- 7.36% West Bengal SGS-2043, issued on May 31,2023 [FD]				
45- Interest/Dividend <i>Charged</i>	147,20,00,000	147,20,00,000	147,20,00,000	147,20,00,000
Total - 2049-01-101-381	147,20,00,000	147,20,00,000	147,20,00,000	147,20,00,000

382- 7.36% West Bengal SGS-2041, issued on July 26,2023 [FD]				
45- Interest/Dividend <i>Charged</i>	110,40,00,000	110,40,00,000	110,40,00,000	110,40,00,000
Total - 2049-01-101-382	110,40,00,000	110,40,00,000	110,40,00,000	110,40,00,000

383- 7.41% West Bengal SGS-2039, issued on August 30,2023 [FD]				
45- Interest/Dividend <i>Charged</i>	148,20,00,000	148,20,00,000	148,20,00,000	148,20,00,000
Total - 2049-01-101-383	148,20,00,000	148,20,00,000	148,20,00,000	148,20,00,000

384- 7.40% West Bengal SGS-2042, issued on August 30,2023 [FD]				
45- Interest/Dividend <i>Charged</i>	185,00,00,000	185,00,00,000	185,00,00,000	185,00,00,000
Total - 2049-01-101-384	185,00,00,000	185,00,00,000	185,00,00,000	185,00,00,000

385- 7.41% West Bengal SGS-2042, issued on September 22,2023 [FD]				
45- Interest/Dividend <i>Charged</i>	185,24,99,942	185,25,00,000	185,25,00,000	185,25,00,000
Total - 2049-01-101-385	185,24,99,942	185,25,00,000	185,25,00,000	185,25,00,000

386- 7.46% West Bengal SGS-2039, issued on September 27,2023 [FD]				
45- Interest/Dividend <i>Charged</i>	149,20,00,000	149,20,00,000	149,20,00,000	149,20,00,000
Total - 2049-01-101-386	149,20,00,000	149,20,00,000	149,20,00,000	149,20,00,000

387- 7.44% West Bengal SGS-2042, issued on September 27,2023 [FD]				

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

		Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
45- Interest/Dividend	<i>Charged</i>	148,80,00,000	148,80,00,000	148,80,00,000	148,80,00,000
Total - 2049-01-101-387		148,80,00,000	148,80,00,000	148,80,00,000	148,80,00,000
388- 7.59% West Bengal SGS-2039, issued on October 04, 2023 [FD]					
45- Interest/Dividend	<i>Charged</i>	151,80,00,002	151,80,00,000	151,80,00,000	151,80,00,000
Total - 2049-01-101-388		151,80,00,002	151,80,00,000	151,80,00,000	151,80,00,000
389- 7.64% West Bengal SGS-2043, issued on October 18, 2023 [FD]					
45- Interest/Dividend	<i>Charged</i>	229,20,00,000	229,20,00,000	229,20,00,000	229,20,00,000
Total - 2049-01-101-389		229,20,00,000	229,20,00,000	229,20,00,000	229,20,00,000
390- 7.79% West Bengal SGS-2040, issued on November 08, 2023 [FD]					
45- Interest/Dividend	<i>Charged</i>	155,80,00,002	155,80,00,000	155,80,00,000	155,80,00,000
Total - 2049-01-101-390		155,80,00,002	155,80,00,000	155,80,00,000	155,80,00,000
391- 7.71% West Bengal SGS-2041, issued on November 29, 2023 [FD]					
45- Interest/Dividend	<i>Charged</i>	154,20,00,002	154,20,00,000	154,20,00,000	154,20,00,000
Total - 2049-01-101-391		154,20,00,002	154,20,00,000	154,20,00,000	154,20,00,000
392- 7.71% West Bengal SGS-2043, issued on November 29, 2023 [FD]					
45- Interest/Dividend	<i>Charged</i>	192,75,00,002	192,75,00,000	192,75,00,000	192,75,00,000
Total - 2049-01-101-392		192,75,00,002	192,75,00,000	192,75,00,000	192,75,00,000
393- 7.72% West Bengal SGS-2037, issued on December 06, 2023 [FD]					
45- Interest/Dividend	<i>Charged</i>	193,00,00,000	193,00,00,000	193,00,00,000	193,00,00,000
Total - 2049-01-101-393		193,00,00,000	193,00,00,000	193,00,00,000	193,00,00,000
394- 7.63% West Bengal SGS-2038, issued on December 20, 2023 [FD]					
45- Interest/Dividend	<i>Charged</i>	152,60,00,002	152,60,00,000	152,60,00,000	152,60,00,000
Total - 2049-01-101-394		152,60,00,002	152,60,00,000	152,60,00,000	152,60,00,000
395- 7.64% West Bengal SGS-2043, issued on December 27, 2023 [FD]					
45- Interest/Dividend	<i>Charged</i>	145,92,46,876	145,93,00,000	145,93,00,000	145,93,00,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2049-01-101-395	145,92,46,876	145,93,00,000	145,93,00,000	145,93,00,000
396- 7.66% West Bengal SGS-2043, issued on January 24, 2024 [FD]				
45- Interest/Dividend <i>Charged</i>	229,80,00,000	229,80,00,000	229,80,00,000	229,80,00,000
Total - 2049-01-101-396	229,80,00,000	229,80,00,000	229,80,00,000	229,80,00,000
397- 7.67% West Bengal SGS-2043, issued on January 30, 2024 [FD]				
45- Interest/Dividend <i>Charged</i>	115,05,00,002	115,05,00,000	115,05,00,000	115,05,00,000
Total - 2049-01-101-397	115,05,00,002	115,05,00,000	115,05,00,000	115,05,00,000
398- 7.67% West Bengal SGS-2044, issued on January 30, 2024 [FD]				
45- Interest/Dividend <i>Charged</i>	153,40,00,002	153,40,00,000	153,40,00,000	153,40,00,000
Total - 2049-01-101-398	153,40,00,002	153,40,00,000	153,40,00,000	153,40,00,000
399- 7.48% West Bengal SGS-2043, issued on February 13, 2024 [FD]				
45- Interest/Dividend <i>Charged</i>	187,00,00,000	187,00,00,000	187,00,00,000	187,00,00,000
Total - 2049-01-101-399	187,00,00,000	187,00,00,000	187,00,00,000	187,00,00,000
400- 7.48% West Bengal SGS-2044, issued on February 13, 2024 [FD]				
45- Interest/Dividend <i>Charged</i>	187,00,00,000	187,00,00,000	187,00,00,000	187,00,00,000
Total - 2049-01-101-400	187,00,00,000	187,00,00,000	187,00,00,000	187,00,00,000
401- 7.44% West Bengal SGS-2041, issued on February 28, 2024 [FD]				
45- Interest/Dividend <i>Charged</i>	223,20,00,000	223,20,00,000	223,20,00,000	223,20,00,000
Total - 2049-01-101-401	223,20,00,000	223,20,00,000	223,20,00,000	223,20,00,000
402- 7.44% West Bengal SGS-2044, issued on February 28, 2024 [FD]				
45- Interest/Dividend <i>Charged</i>	223,20,00,000	223,20,00,000	223,20,00,000	223,20,00,000
Total - 2049-01-101-402	223,20,00,000	223,20,00,000	223,20,00,000	223,20,00,000
403- 7.40% West Bengal SGS-2044, issued on March 06, 2024 [FD]				
45- Interest/Dividend <i>Charged</i>	222,00,00,000	222,00,00,000	222,00,00,000	222,00,00,000
Total - 2049-01-101-403	222,00,00,000	222,00,00,000	222,00,00,000	222,00,00,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
404- 7.39% West Bengal SGS-2042, issued on March 13, 2024 [FD]				
45- Interest/Dividend <i>Charged</i>	147,80,00,002	147,80,00,000	147,80,00,000	147,80,00,000
Total - 2049-01-101-404	147,80,00,002	147,80,00,000	147,80,00,000	147,80,00,000
405- 7.39% West Bengal SGS-2044, issued on March 13, 2024 [FD]				
45- Interest/Dividend <i>Charged</i>	147,80,00,002	147,80,00,000	147,80,00,000	147,80,00,000
Total - 2049-01-101-405	147,80,00,002	147,80,00,000	147,80,00,000	147,80,00,000
406- 7.45% West Bengal SGS-2042, issued on March 20, 2024 [FD]				
45- Interest/Dividend <i>Charged</i>	186,25,00,000	186,25,00,000	186,25,00,000	186,25,00,000
Total - 2049-01-101-406	186,25,00,000	186,25,00,000	186,25,00,000	186,25,00,000
407- 7.45% West Bengal SGS-2044, issued on March 20, 2024 [FD]				
45- Interest/Dividend <i>Charged</i>	186,25,00,002	186,25,00,000	186,25,00,000	186,25,00,000
Total - 2049-01-101-407	186,25,00,002	186,25,00,000	186,25,00,000	186,25,00,000
408- 7.52% West Bengal SGS-2039, issued on March 27, 2024 [FD]				
45- Interest/Dividend <i>Charged</i>	188,00,00,000	188,00,00,000	188,00,00,000	188,00,00,000
Total - 2049-01-101-408	188,00,00,000	188,00,00,000	188,00,00,000	188,00,00,000
409- 7.53% West Bengal SGS-2044, issued on March 27, 2024 [FD]				
45- Interest/Dividend <i>Charged</i>	188,25,00,003	188,25,00,000	188,25,00,000	188,25,00,000
Total - 2049-01-101-409	188,25,00,003	188,25,00,000	188,25,00,000	188,25,00,000
410- 7.37% West Bengal SGS-2040, issued on May 29, 2024 [FD]				
45- Interest/Dividend <i>Charged</i>	73,70,00,001	147,40,00,000	147,40,00,000	147,40,00,000
Total - 2049-01-101-410	73,70,00,001	147,40,00,000	147,40,00,000	147,40,00,000
411- 7.34% West Bengal SGS-2039, issued on June 26, 2024 [FD]				
45- Interest/Dividend <i>Charged</i>	73,40,00,000	146,80,00,000	146,80,00,000	146,80,00,000
Total - 2049-01-101-411	73,40,00,000	146,80,00,000	146,80,00,000	146,80,00,000
412- 7.34% West Bengal SGS-2042, issued on June 26, 2024 [FD]				
45- Interest/Dividend <i>Charged</i>	55,05,00,000	110,10,00,000	110,10,00,000	110,10,00,000
Total - 2049-01-101-412	55,05,00,000	110,10,00,000	110,10,00,000	110,10,00,000
413- 7.36% West Bengal SGS-2040, issued on July 24, 2024 [FD]				
45- Interest/Dividend <i>Charged</i>	110,40,00,000	220,80,00,000	220,80,00,000	220,80,00,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2049-01-101-413	110,40,00,000	220,80,00,000	220,80,00,000	220,80,00,000
414- 7.35% West Bengal SGS-2040, issued on July 31, 2024 [FD]				
45- Interest/Dividend <i>Charged</i>	73,50,00,002	147,00,00,000	147,00,00,000	147,00,00,000
Total - 2049-01-101-414	73,50,00,002	147,00,00,000	147,00,00,000	147,00,00,000
415- 7.35% West Bengal SGS-2043, issued on July 31, 2024 [FD]				
45- Interest/Dividend <i>Charged</i>	73,50,00,001	147,00,00,000	147,00,00,000	147,00,00,000
Total - 2049-01-101-415	73,50,00,001	147,00,00,000	147,00,00,000	147,00,00,000
416- 7.24% West Bengal SGS-2042, issued on August 21, 2024 [FD]				
45- Interest/Dividend <i>Charged</i>	72,40,00,600	144,80,00,000	144,80,00,000	144,80,00,000
Total - 2049-01-101-416	72,40,00,600	144,80,00,000	144,80,00,000	144,80,00,000
417- 7.23% West Bengal SGS-2049, issued on August 27, 2024 [FD]				
45- Interest/Dividend <i>Charged</i>	108,45,00,001	216,90,00,000	216,90,00,000	216,90,00,000
Total - 2049-01-101-417	108,45,00,001	216,90,00,000	216,90,00,000	216,90,00,000
418- 7.25% West Bengal SGS-2045, issued on September 04, 2024 [FD]				
45- Interest/Dividend <i>Charged</i>	72,50,00,001	145,00,00,000	145,00,00,000	145,00,00,000
Total - 2049-01-101-418	72,50,00,001	145,00,00,000	145,00,00,000	145,00,00,000
419- 7.15% West Bengal SGS-2044, issued on September 25, 2024 [FD]				
45- Interest/Dividend <i>Charged</i>	89,37,50,001	178,75,00,000	178,75,00,000	178,75,00,000
Total - 2049-01-101-419	89,37,50,001	178,75,00,000	178,75,00,000	178,75,00,000
420- 7.15% West Bengal SGS-2045, issued on September 25, 2024 [FD]				
45- Interest/Dividend <i>Charged</i>	89,37,50,002	178,75,00,000	178,75,00,000	178,75,00,000
Total - 2049-01-101-420	89,37,50,002	178,75,00,000	178,75,00,000	178,75,00,000
422- 7.15% West Bengal SGS-2044, issued on October 03, 2024 [FD]				
45- Interest/Dividend <i>Charged</i>	...	...	250,25,00,000	250,25,00,000
Total - 2049-01-101-422	...	...	250,25,00,000	250,25,00,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

		Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
423- 7.18% West Bengal SGS-2039, issued on November 26,2024 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	107,70,00,000	107,70,00,000
	Total - 2049-01-101-423	...	...	107,70,00,000	107,70,00,000
424- 7.18% West Bengal SGS-2041, issued on November 26,2024 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	107,70,00,000	107,70,00,000
	Total - 2049-01-101-424	...	...	107,70,00,000	107,70,00,000
425- 7.13% West Bengal SGS-2040, issued on December 18,2024 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	142,60,00,000	142,60,00,000
	Total - 2049-01-101-425	...	...	142,60,00,000	142,60,00,000
426- 7.16% West Bengal SGS-2039, issued on December 26,2024 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	179,00,00,000	179,00,00,000
	Total - 2049-01-101-426	...	...	179,00,00,000	179,00,00,000
427- 7.17% West Bengal SGS-2042, issued on December 26,2024 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	179,25,00,000	179,25,00,000
	Total - 2049-01-101-427	...	...	179,25,00,000	179,25,00,000
428- 7.15% West Bengal SGS-2040, issued on January 01,2025 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	178,75,00,000	178,75,00,000
	Total - 2049-01-101-428	...	...	178,75,00,000	178,75,00,000
429- 7.16% West Bengal SGS-2042, issued on January 01,2025 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	179,00,00,000	179,00,00,000
	Total - 2049-01-101-429	...	...	179,00,00,000	179,00,00,000
430- 7.13% West Bengal SGS-2042, issued on January 29,2025 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	142,60,00,000	142,60,00,000
	Total - 2049-01-101-430	...	...	142,60,00,000	142,60,00,000
431- 7.13% West Bengal SGS-2044, issued on January 29,2025 [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	106,95,00,000	106,95,00,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2049-01-101-431	106,95,00,000	106,95,00,000
432- 7.15% West Bengal SGS-2040, issued on February 20,2025 [FD]				
45- Interest/Dividend <i>Charged</i>	178,75,00,000	178,75,00,000
Total - 2049-01-101-432	178,75,00,000	178,75,00,000
433- 7.17% West Bengal SGS-2042, issued on February 27,2025 [FD]				
45- Interest/Dividend <i>Charged</i>	179,25,00,000	179,25,00,000
Total - 2049-01-101-433	179,25,00,000	179,25,00,000
434- 7.32% West Bengal SGS-2038, issued on March 05,2025 [FD]				
45- Interest/Dividend <i>Charged</i>	256,20,00,000	256,20,00,000
Total - 2049-01-101-434	256,20,00,000	256,20,00,000
435- 7.30% West Bengal SGS-2039, issued on March 05,2025 [FD]				
45- Interest/Dividend <i>Charged</i>	255,50,00,000	255,50,00,000
Total - 2049-01-101-435	255,50,00,000	255,50,00,000
436- 7.29% West Bengal SGS-2038, issued on March 12,2025 [FD]				
45- Interest/Dividend <i>Charged</i>	218,70,00,000	218,70,00,000
Total - 2049-01-101-436	218,70,00,000	218,70,00,000
437- 7.28% West Bengal SGS-2039, issued on March 12,2025 [FD]				
45- Interest/Dividend <i>Charged</i>	218,40,00,000	218,40,00,000
Total - 2049-01-101-437	218,40,00,000	218,40,00,000
438- 7.18% West Bengal SGS-2045, issued on March 19,2025 [FD]				
45- Interest/Dividend <i>Charged</i>	143,60,00,000	143,60,00,000
Total - 2049-01-101-438	143,60,00,000	143,60,00,000
439- 7.18% West Bengal SGS-2046, issued on March 19,2025 [FD]				
45- Interest/Dividend <i>Charged</i>	143,60,00,000	143,60,00,000
Total - 2049-01-101-439	143,60,00,000	143,60,00,000
440- 7.18% West Bengal SGS-2047, issued on March 19,2025 [FD]				
45- Interest/Dividend <i>Charged</i>	143,60,00,000	143,60,00,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2049-01-101-440	143,60,00,000	143,60,00,000
441- 7.10% West Bengal SGS-2045, issued on March 26,2025 [FD]				
45- Interest/Dividend <i>Charged</i>	142,00,00,000	142,00,00,000
Total - 2049-01-101-441	142,00,00,000	142,00,00,000
442- 7.10% West Bengal SGS-2046, issued on March 26,2025 [FD]				
45- Interest/Dividend <i>Charged</i>	142,00,00,000	142,00,00,000
Total - 2049-01-101-442	142,00,00,000	142,00,00,000
443- 7.10% West Bengal SGS-2047, issued on March 26,2025 [FD]				
45- Interest/Dividend <i>Charged</i>	142,00,00,000	142,00,00,000
Total - 2049-01-101-443	142,00,00,000	142,00,00,000
444- 6.92% West Bengal SGS-2045, reissued on June 04,2025 [FD]				
45- Interest/Dividend <i>Charged</i>	69,20,00,000	138,40,00,000
Total - 2049-01-101-444	69,20,00,000	138,40,00,000
445- 7.11% West Bengal SGS-2047, issued on June 18,2025 [FD]				
45- Interest/Dividend <i>Charged</i>	71,10,00,000	142,20,00,000
Total - 2049-01-101-445	71,10,00,000	142,20,00,000
446- 7.10% West Bengal SGS-2050, issued on June 24, 2025 [FD]				
45- Interest/Dividend <i>Charged</i>	71,00,00,000	142,00,00,000
Total - 2049-01-101-446	71,00,00,000	142,00,00,000
447- 7.10% West Bengal SGS-2051, issued on June 24, 2025 [FD]				
45- Interest/Dividend <i>Charged</i>	53,25,00,000	106,50,00,000
Total - 2049-01-101-447	53,25,00,000	106,50,00,000
448- 7.15% West Bengal SGS-2052, issued on July 02, 2025 [FD]				
45- Interest/Dividend <i>Charged</i>	35,75,00,000	71,50,00,000
Total - 2049-01-101-448	35,75,00,000	71,50,00,000
449- 7.07% West Bengal SGS-2037, issued on July 16, 2025 [FD]				
45- Interest/Dividend <i>Charged</i>	70,70,00,000	141,40,00,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2049-01-101-449	70,70,00,000	141,40,00,000
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450- 7.11% West Bengal SGS-2044, issued on July 23,2025 [FD]				
45- Interest/Dividend	<i>Charged</i>	...	88,87,50,000	177,75,00,000
Total - 2049-01-101-450	88,87,50,000	177,75,00,000
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451- 7.45% West Bengal SGS-2044, issued on August 20, 2025 [FD]				
45- Interest/Dividend	<i>Charged</i>	...	74,50,00,000	149,00,00,000
Total - 2049-01-101-451	74,50,00,000	149,00,00,000
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452- 7.77% West Bengal SGS-2046, issued on August 28, 2025 [FD]				
45- Interest/Dividend	<i>Charged</i>	...	77,70,00,000	155,40,00,000
Total - 2049-01-101-452	77,70,00,000	155,40,00,000
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453- 7.75% West Bengal SGS-2047, issued on August 28, 2025 [FD]				
45- Interest/Dividend	<i>Charged</i>	...	58,12,50,000	116,25,00,000
Total - 2049-01-101-453	58,12,50,000	116,25,00,000
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454- 7.47% West Bengal SGS-2046, issued on September 17,2025 [FD]				
45- Interest/Dividend	<i>Charged</i>	...	56,02,50,000	112,05,00,000
Total - 2049-01-101-454	56,02,50,000	112,05,00,000
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455- 7.47% West Bengal SGS-2044, issued on September 17, 2025 [FD]				
45- Interest/Dividend	<i>Charged</i>	...	56,02,50,000	112,05,00,000
Total - 2049-01-101-455	56,02,50,000	112,05,00,000
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456- 7.42% West Bengal SGS-2036, issued on September 24, 2025 [FD]				
45- Interest/Dividend	<i>Charged</i>	...	37,10,00,000	74,20,00,000
Total - 2049-01-101-456	...	...	37,10,00,000	74,20,00,000
<hr/>				
457- 7.47% West Bengal SGS-2044, reissued on September 17, 2025 [FD]				
45- Interest/Dividend	<i>Charged</i>	...	56,02,50,000	112,05,00,000
Total - 2049-01-101-457	...	...	56,02,50,000	112,05,00,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - Administrative Expenditure	36236,70,83,946	39572,42,87,000	40189,20,37,000	43431,95,87,000
Total - 2049-01-101	36236,70,83,946	39572,42,87,000	40189,20,37,000	43431,95,87,000
Voted	...	...	...	...
Charged	36236,70,83,946	39572,42,87,000	40189,20,37,000	43431,95,87,000

DETAILED ACCOUNT NO. 2049-01-115 - INTEREST ON WAYS & MEANS ADVANCES FROM RBI

01 - INTEREST ON INTERNAL DEBT

115- Interest on Ways & Means Advances from RBI

Administrative Expenditure

001- Cash Credit and Ways and Means Advances- Interest on Ways and Means Advances from RBI [FD]

45- Interest/Dividend	<i>Charged</i>	...	16,00,00,000	16,00,00,000	16,00,00,000
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Total - 2049-01-115-001		...	16,00,00,000	16,00,00,000	16,00,00,000
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002- Cash Credit and Ways and Means Advances- Interest on Shortfall and Overdraft [FD]

45- Interest/Dividend	<i>Charged</i>	...	3,00,00,000	3,00,00,000	3,00,00,000
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Total - 2049-01-115-002		...	3,00,00,000	3,00,00,000	3,00,00,000
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Total - Administrative Expenditure		...	19,00,00,000	19,00,00,000	19,00,00,000
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Total - 2049-01-115		...	19,00,00,000	19,00,00,000	19,00,00,000
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Voted
Charged	...	19,00,00,000	19,00,00,000	19,00,00,000

DETAILED ACCOUNT NO. 2049-01-123 - INTEREST ON SPECIAL SECURITIES ISSUED TO NSSF OF THE CENTRAL GOVT BY STATE GOVT

01 - INTEREST ON INTERNAL DEBT

123- Interest on Special Securities issued to NSSF of the Central

Govt by State Govt

Administrative Expenditure

004- 10.50% Government of West Bengal (NSSF) (Non-transferable) Special Securities, 2002 [FD]

45- Interest/Dividend	<i>Charged</i>	148,30,71,000	110,55,26,000	110,55,26,000	72,18,02,000
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Total - 2049-01-123-004		148,30,71,000	110,55,26,000	110,55,26,000	72,18,02,000
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REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

		Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.

005- 9.50% Government of West Bengal (NSSF) (Non-transferable) Special Securities, 2003 [FD]					
45- Interest/Dividend	<i>Charged</i>	155,29,81,800	146,17,30,000	146,17,30,000	107,80,19,000
Total - 2049-01-123-005		155,29,81,800	146,17,30,000	146,17,30,000	107,80,19,000

006- 9.50% Government of West Bengal (NSSF)(Non-transferable) Special Securities, 2004 [FD]					
45- Interest/Dividend	<i>Charged</i>	281,56,29,800	232,76,40,000	232,76,40,000	183,96,51,000
Total - 2049-01-123-006		281,56,29,800	232,76,40,000	232,76,40,000	183,96,51,000

007- 9.50% Government of West Bengal (NSSF)(Non-transferable) Special Securities, 2005 [FD]					
45- Interest/Dividend	<i>Charged</i>	338,23,68,900	288,20,28,000	288,20,28,000	238,16,88,000
Total - 2049-01-123-007		338,23,68,900	288,20,28,000	288,20,28,000	238,16,88,000

008- 9.50% Government of West Bengal (NSSF)(Non-transferable) Special Securities, 2006 [FD]					
45- Interest/Dividend	<i>Charged</i>	350,00,96,500	304,52,07,000	304,52,07,000	259,03,19,000
Total - 2049-01-123-008		350,00,96,500	304,52,07,000	304,52,07,000	259,03,19,000

009- 9.50% Government of West Bengal (NSSF)(Non-transferable) Special Securities, 2007 [FD]					
45- Interest/Dividend	<i>Charged</i>	140,12,11,600	123,47,01,000	123,47,01,000	106,81,90,000
Total - 2049-01-123-009		140,12,11,600	123,47,01,000	123,47,01,000	106,81,90,000

010- 9.50% Government of West Bengal (NSSF)(Non-transferable) Special Securities, 2008 [FD]					
45- Interest/Dividend	<i>Charged</i>	48,95,89,500	44,05,59,000	44,05,59,000	39,15,29,000
Total - 2049-01-123-010		48,95,89,500	44,05,59,000	44,05,59,000	39,15,29,000

011- 9.50% Government of West Bengal (NSSF)(Non-transferable) Special Securities, 2009 [FD]					
45- Interest/Dividend	<i>Charged</i>	298,05,06,800	270,68,03,000	270,68,03,000	243,30,99,000
Total - 2049-01-123-011		298,05,06,800	270,68,03,000	270,68,03,000	243,30,99,000

012- 9.50% Government of West Bengal (NSSF)(Non-transferable) Special Securities, 2010 [FD]					
45- Interest/Dividend	<i>Charged</i>	730,54,93,400	668,53,58,000	668,53,58,000	606,52,22,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2049-01-123-012	730,54,93,400	668,53,58,000	668,53,58,000	606,52,22,000
013- 9.50% Government of West Bengal (NSSF)(Non-transferable) Special Securities, 2011 [FD]				
45- Interest/Dividend <i>Charged</i>	216,41,04,100	199,03,27,000	199,03,27,000	181,65,51,000
Total - 2049-01-123-013	216,41,04,100	199,03,27,000	199,03,27,000	181,65,51,000
014- 10.50% Government of West Bengal (NSSF)(Non-transferable) Special Securities 2000 [FD]				
45- Interest/Dividend <i>Charged</i>	44,16,81,300	24,22,41,000	24,22,41,000	...
Total - 2049-01-123-014	44,16,81,300	24,22,41,000	24,22,41,000	...
015- 10.50% Government of West Bengal (NSSF)(Non-transferable) Special Securities 1999 [FD]				
45- Interest/Dividend <i>Charged</i>	18,37,04,600	...	...	...
Total - 2049-01-123-015	18,37,04,600	...	...	...
017- 10.50% Government of West Bengal (NSSF)(Non-transferable) Special Securities 2001 [FD]				
45- Interest/Dividend <i>Charged</i>	88,52,95,700	60,26,14,000	60,26,14,000	26,97,93,000
Total - 2049-01-123-017	88,52,95,700	60,26,14,000	60,26,14,000	26,97,93,000
018- 10.50% Government of West Bengal (NSSF)(Non-transferable) Special Securities 2003 [FD]				
45- Interest/Dividend <i>Charged</i>	29,24,58,600	...	...	...
Total - 2049-01-123-018	29,24,58,600	...	...	...
021- 9.50% Government of West Bengal (NSSF)(Non-transferable) Special Securities 2013 [FD]				
45- Interest/Dividend <i>Charged</i>	281,33,17,000	261,63,31,000	261,63,31,000	241,93,46,000
Total - 2049-01-123-021	281,33,17,000	261,63,31,000	261,63,31,000	241,93,46,000
022- 9.50% Government of West Bengal (NSSF)(Non-transferable) Special Securities 2014-15 [FD]				
45- Interest/Dividend <i>Charged</i>	234,63,63,000	208,70,23,000	208,70,23,000	193,79,50,000
Total - 2049-01-123-022	234,63,63,000	208,70,23,000	208,70,23,000	193,79,50,000
023- 9.50% Government of West Bengal (NSSF)(Non-transferable) Special Securities 2015-16 [FD]				

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

		Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
45- Interest/Dividend	<i>Charged</i>	84,63,87,600	13,42,55,000	...	...
Total - 2049-01-123-023		84,63,87,600	13,42,55,000	...	...
<hr/>					
024- 9.50% Government of West Bengal (NSSF) (Non-transferable) Special Securities 2016 [FD]					
45- Interest/Dividend	<i>Charged</i>	137,82,88,600	69,58,94,000
Total - 2049-01-123-024		137,82,88,600	69,58,94,000
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Total - Administrative Expenditure		3626,25,49,800	3025,82,37,000	2942,80,88,000	2501,31,59,000
Total - 2049-01-123		3626,25,49,800	3025,82,37,000	2942,80,88,000	2501,31,59,000
<hr/>					
		Voted	...	...	...
		<i>Charged</i>	3626,25,49,800	3025,82,37,000	2942,80,88,000
		2501,31,59,000			

DETAILED ACCOUNT NO. 2049-01-200 - INTEREST ON OTHER INTENAL DEBTS

01 - INTEREST ON INTERNAL DEBT

200- Interest on Other Intenal Debts

Administrative Expenditure

020- Loans from Rural Infrastructure Development Fund (RIDF) [FD]

45- Interest/Dividend	<i>Charged</i>	346,92,69,596	314,51,36,000	396,51,36,000	594,34,57,000
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Total - 2049-01-200-020		346,92,69,596	314,51,36,000	396,51,36,000	594,34,57,000
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043- Loans from Fisheries and Aquaculture Infrastructure
Development Fund (FIDF)[FD] [FD]

45- Interest/Dividend	<i>Charged</i>	...	23,68,000	23,68,000	32,39,000
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Total - 2049-01-200-043		...	23,68,000	23,68,000	32,39,000
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045- Loan From Small Industries Development Bank of India under
Cluster Development Fund [SIDBI-SCDF] [FD]

45- Interest/Dividend	<i>Charged</i>	...	2,70,00,000	2,50,00,000	3,00,00,000
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Total - 2049-01-200-045		...	2,70,00,000	2,50,00,000	3,00,00,000
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046- Loan from National Housing Bank under Urban Infrastructure
Development Fund [UIDF] [FD]

45- Interest/Dividend	<i>Charged</i>	...	6,00,00,000	10,00,000	10,00,000
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Total - 2049-01-200-046		...	6,00,00,000	10,00,000	10,00,000
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REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - Administrative Expenditure	346,92,69,596	323,45,04,000	399,35,04,000	597,76,96,000
Total - 2049-01-200	346,92,69,596	323,45,04,000	399,35,04,000	597,76,96,000
Voted	...	...	...	...
Charged	346,92,69,596	323,45,04,000	399,35,04,000	597,76,96,000

DETAILED ACCOUNT NO. 2049-01-305 - MANAGEMENT OF DEBT

01 - INTEREST ON INTERNAL DEBT

305- Management of Debt

Administrative Expenditure

002- Management of Debt [FD]

45- Interest/Dividend	<i>Charged</i>	...	...	...	...
50- Other Charges	<i>Charged</i>	126,12,55,964	122,00,00,000	138,60,00,000	152,46,00,000

Total - 2049-01-305-002	126,12,55,964	122,00,00,000	138,60,00,000	152,46,00,000
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Total - Administrative Expenditure	126,12,55,964	122,00,00,000	138,60,00,000	152,46,00,000
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Total - 2049-01-305	126,12,55,964	122,00,00,000	138,60,00,000	152,46,00,000
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Voted
Charged	126,12,55,964	122,00,00,000	138,60,00,000	152,46,00,000

DETAILED ACCOUNT NO. 2049-02-209 - INTEREST ON LOANS FROM THE GOVERNMENT OF FEDERAL REPUBLIC OF GERMANY

02 - INTEREST ON EXTERNAL DEBT

209- Interest on Loans from the Government of Federal Republic of Germany

Administrative Expenditure

001- Renewable Energy Power Plant (WB) [19826865E] [FD]

30- Other Contractual Services	<i>Charged</i>	52,65,152	3,56,000	...	...
45- Interest/Dividend	<i>Charged</i>	...	42,53,000	49,85,000	45,53,000
50- Other Charges	<i>Charged</i>

Total - 2049-02-209-001	52,65,152	46,09,000	49,85,000	45,53,000
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Total - Administrative Expenditure	52,65,152	46,09,000	49,85,000	45,53,000
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Total - 2049-02-209	52,65,152	46,09,000	49,85,000	45,53,000
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REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Voted	...	...	...	...
<i>Charged</i>	52,65,152	46,09,000	49,85,000	45,53,000

DETAILED ACCOUNT NO. 2049-02-213 - INTEREST ON LOANS FROM THE INTERNATIONAL DEVELOPMENT ASSOCIATIONS

02 - INTEREST ON EXTERNAL DEBT

213- Interest on Loans from The International Development

Associations

Administrative Expenditure

001- West Bengal Institutional Strengthening of Gram Panchayat

Project[4758-IN] [FD]

45- Interest/Dividend	<i>Charged</i>	7,24,83,625	7,30,33,000	6,94,50,000	6,65,35,000
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Total - 2049-02-213-001		7,24,83,625	7,30,33,000	6,94,50,000	6,65,35,000
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002- West Bengal Accelerated Development of Minor Irrigation

Project [5014-IN] [FD]

45- Interest/Dividend	<i>Charged</i>	10,02,68,314	8,90,61,000	9,80,85,000	9,65,75,000
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Total - 2049-02-213-002		10,02,68,314	8,90,61,000	9,80,85,000	9,65,75,000
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Total - Administrative Expenditure		17,27,51,939	16,20,94,000	16,75,35,000	16,31,10,000
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Total - 2049-02-213		17,27,51,939	16,20,94,000	16,75,35,000	16,31,10,000
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Voted
<i>Charged</i>	17,27,51,939	16,20,94,000	16,75,35,000	16,31,10,000

DETAILED ACCOUNT NO. 2049-02-216 - INTEREST ON LOANS FROM THE INTERNATIONAL BANKS FOR RECONSTRUCTION & DEVELOPMENT

02 - INTEREST ON EXTERNAL DEBT

216- Interest on Loans from The International Banks For

Reconstruction & Development

Administrative Expenditure

001- Coal Fired Generation Rehabilitation Project [7687-IN] [FD]

45- Interest/Dividend	<i>Charged</i>	19,88,68,715	16,33,36,000	18,85,70,000	18,50,70,000
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Total - 2049-02-216-001		19,88,68,715	16,33,36,000	18,85,70,000	18,50,70,000
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002- West Bengal Accelerated Development of Minor Project [8090-

IN] [FD]

45- Interest/Dividend	<i>Charged</i>	5,42,56,235	6,30,00,000	5,13,00,000	4,95,00,000
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REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

		Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2049-02-216-002		5,42,56,235	6,30,00,000	5,13,00,000	4,95,00,000
003- Interest on West Bengal Support to Institutional Strengthening of the Gram Panchayats Phase-II(from IBRD)[8723-IN] [FD]					
30- Other Contractual Services	<i>Charged</i>	...	12,00,000	...	...
45- Interest/Dividend	<i>Charged</i>	114,41,75,699	105,20,60,000	110,06,00,000	105,20,60,000
50- Other Charges	<i>Charged</i>	...	...	...	...
Total - 2049-02-216-003		114,41,75,699	105,32,60,000	110,06,00,000	105,20,60,000
004- West Bengal Major Irrigation and Flood Management Project [9025-IN] [FD]					
30- Other Contractual Services	<i>Charged</i>	64,53,203	92,00,000	...	...
45- Interest/Dividend	<i>Charged</i>	64,14,79,233	45,34,35,000	60,75,10,000	58,65,50,000
50- Other Charges	<i>Charged</i>	...	...	...	...
Total - 2049-02-216-004		64,79,32,436	46,26,35,000	60,75,10,000	58,65,50,000
005- West Bengal Inland Water Transport, Logistics and Spatial Development Project [9176-IN] [FD]					
30- Other Contractual Services	<i>Charged</i>	1,76,70,438	2,05,00,000	1,51,25,000	1,35,20,000
45- Interest/Dividend	<i>Charged</i>	11,59,29,980	6,95,30,000	16,67,20,000	20,36,20,000
50- Other Charges	<i>Charged</i>	...	...	...	...
Total - 2049-02-216-005		13,36,00,418	9,00,30,000	18,18,45,000	21,71,40,000
006- West Bengal Electricity Distribution Grid Modernisation Project (9301-IN) [FD]					
30- Other Contractual Services	<i>Charged</i>	1,63,92,782	1,10,15,000	...	...
45- Interest/Dividend	<i>Charged</i>	31,46,22,321	30,51,61,000	37,64,20,000	42,45,40,000
50- Other Charges	<i>Charged</i>	...	...	...	...
Total - 2049-02-216-006		33,10,15,103	31,61,76,000	37,64,20,000	42,45,40,000
007- West Bengal State Capability for inclusive Social Protection Operation (9329-IN) [FD]					
30- Other Contractual Services	<i>Charged</i>	2,10,10,755	2,90,28,000	1,90,00,000	1,65,00,000
45- Interest/Dividend	<i>Charged</i>	14,05,48,190	3,08,08,000	17,45,80,000	20,68,45,000
50- Other Charges	<i>Charged</i>	...	...	...	...
Total - 2049-02-216-007		16,15,58,945	5,98,36,000	19,35,80,000	22,33,45,000
008- Dam Rehabilitation & Improvement Project, Phase-II [9181-IN] [FD]					
30- Other Contractual Services	<i>Charged</i>	1,74,124	75,000	...	...
45- Interest/Dividend	<i>Charged</i>	22,39,555	11,20,000	29,45,000	34,65,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

		Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
50- Other Charges	<i>Charged</i>
Total - 2049-02-216-008		24,13,679	11,95,000	29,45,000	34,65,000
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009- West Bengal Accelerated Development of Minor Irrigation Project phase - II [9543 - IN] [FD]					
30- Other Contractual Services	<i>Charged</i>	3,29,14,570
45- Interest/Dividend	<i>Charged</i>	1,53,14,435
Total - 2049-02-216-009		4,82,29,005
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Total - Administrative Expenditure		272,20,50,235	220,94,68,000	270,27,70,000	274,16,70,000
Total - 2049-02-216		272,20,50,235	220,94,68,000	270,27,70,000	274,16,70,000
<hr/>					
		Voted	...	...	...
		<i>Charged</i>	272,20,50,235	220,94,68,000	270,27,70,000
		272,20,50,235	220,94,68,000	270,27,70,000	274,16,70,000

DETAILED ACCOUNT NO. 2049-02-217 - INTEREST ON LOANS FROM THE GOVERNMENT OF JAPAN

02 - INTEREST ON EXTERNAL DEBT

217- Interest on Loans from The Government Of Japan

Administrative Expenditure

001- Purulia Pumped Storage Project(III)[IDP-167] [FD]

45- Interest/Dividend	<i>Charged</i>	5,86,35,424	9,07,97,000	5,40,25,000	5,05,65,000
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Total - 2049-02-217-001		5,86,35,424	9,07,97,000	5,40,25,000	5,05,65,000
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002- West Bengal Forest & Biodiversity Conservation Project[IDP-223] [FD]

45- Interest/Dividend	<i>Charged</i>	1,69,48,538	1,40,67,000	1,58,74,000	1,55,67,000
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50- Other Charges	<i>Charged</i>
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Total - 2049-02-217-002		1,69,48,538	1,40,67,000	1,58,74,000	1,55,67,000
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003- West Bengal Piped Water Supply Project (Purulia) [IDP-231] [FD]

30- Other Contractual Services	<i>Charged</i>	35,97,249	45,00,000
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45- Interest/Dividend	<i>Charged</i>	5,09,77,291	2,30,00,000	5,96,75,000	6,25,35,000
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50- Other Charges	<i>Charged</i>
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Total - 2049-02-217-003		5,45,74,540	2,75,00,000	5,96,75,000	6,25,35,000
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004- West Bengal Forest and Biodiversity Conservation Project [IDP-223] [FD]

45- Interest/Dividend	<i>Charged</i>	11,072	10,000	15,000	15,000
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REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

		Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
50- Other Charges	<i>Charged</i>	...	...	...	...
Total - 2049-02-217-004		11,072	10,000	15,000	15,000
<hr/>					
005- Kolkata Solid Waste Management Improvement Project [IDP-175] [FD]					
45- Interest/Dividend	<i>Charged</i>	76,15,056	62,97,000	80,25,000	82,45,000
Total - 2049-02-217-005		76,15,056	62,97,000	80,25,000	82,45,000
<hr/>					
006- West Bengal Pipe Water Supply Project [Purulia] [IDP-231A] [FD]					
45- Interest/Dividend	<i>Charged</i>	15,269	18,000	20,000	20,000
Total - 2049-02-217-006		15,269	18,000	20,000	20,000
<hr/>					
007- Project for the construction of Turga Pumped Storage- I [IDP-274] [FD]					
45- Interest/Dividend	<i>Charged</i>	17,965	35,000	20,000	22,000
Total - 2049-02-217-007		17,965	35,000	20,000	22,000
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008- Project for Forest and Biodiversity Conservation for Climate Change Response in West Bengal [IDP-311] [FD]					
30- Other Contractual Services	<i>Charged</i>	...	1,05,00,000	...	...
45- Interest/Dividend	<i>Charged</i>	59,341	...	1,10,000	1,20,000
50- Other Charges	<i>Charged</i>
Total - 2049-02-217-008		59,341	1,05,00,000	1,10,000	1,20,000
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Total - Administrative Expenditure		13,78,77,205	14,92,24,000	13,77,64,000	13,70,89,000
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Total - 2049-02-217		13,78,77,205	14,92,24,000	13,77,64,000	13,70,89,000
<hr/>					
		Voted
		<i>Charged</i>	13,78,77,205	14,92,24,000	13,77,64,000
		13,78,77,205	14,92,24,000	13,77,64,000	13,70,89,000

DETAILED ACCOUNT NO. 2049-02-249 - INTEREST ON LOANS FROM THE ASIAN DEVELOPMENT BANK

02 - INTEREST ON EXTERNAL DEBT

249- Interest on Loans from The Asian Development Bank

Administrative Expenditure

001- Kolkata Environmental Improvement Project Supplementary[2293-IN] [FD]

45- Interest/Dividend	<i>Charged</i>	8,67,20,787	12,90,62,000	9,76,20,000	11,47,80,000
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REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2049-02-249-001	8,67,20,787	12,90,62,000	9,76,20,000	11,47,80,000
<hr/>				
002- West Bengal Development Finance Programme[2926-IN] [FD]				
45- Interest/Dividend <i>Charged</i>	80,29,37,031	105,60,74,000	72,92,73,000	70,64,30,000
Total - 2049-02-249-002	80,29,37,031	105,60,74,000	72,92,73,000	70,64,30,000
<hr/>				
003- Kolkata Environment Improvement Investment Programme[3053-IN] [FD]				
45- Interest/Dividend <i>Charged</i>	32,54,72,111	35,00,65,000	30,75,42,000	28,65,45,000
50- Other Charges <i>Charged</i>
Total - 2049-02-249-003	32,54,72,111	35,00,65,000	30,75,42,000	28,65,45,000
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004- Kolkata Environmental Improvement Investment Programme Project-2 (3413-IND) [FD]				
30- Other Contractual Services <i>Charged</i>	18,78,289	55,00,000	...	...
45- Interest/Dividend <i>Charged</i>	74,79,84,985	72,02,27,000	78,67,25,000	81,38,50,000
50- Other Charges <i>Charged</i>	...	...	...	...
Total - 2049-02-249-004	74,98,63,274	72,57,27,000	78,67,25,000	81,38,50,000
<hr/>				
005- Interest on 2nd West Bengal Development Finance Programme (from ADB)[3563-IND] [FD]				
45- Interest/Dividend <i>Charged</i>	106,88,21,522	104,00,43,000	100,83,00,000	96,45,70,000
50- Other Charges <i>Charged</i>
Total - 2049-02-249-005	106,88,21,522	104,00,43,000	100,83,00,000	96,45,70,000
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006- Kolkata Environment Improvement Investment Programme- (KEIIP)- Tranch 3 [3689-IND] [FD]				
30- Other Contractual Services <i>Charged</i>	22,51,006	...	...	...
45- Interest/Dividend <i>Charged</i>	33,62,26,959	32,43,03,000	36,41,76,000	38,43,03,000
50- Other Charges <i>Charged</i>
Total - 2049-02-249-006	33,84,77,965	32,43,03,000	36,41,76,000	38,43,03,000
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007- SASEC Road Connectivity Investment Programme [3118--IND] [FD]				
30- Other Contractual Services <i>Charged</i>	5,00,975	20,00,000
45- Interest/Dividend <i>Charged</i>	53,15,82,647	48,29,31,000	55,38,45,000	59,29,31,000
50- Other Charges <i>Charged</i>	...	...	...	...
Total - 2049-02-249-007	53,20,83,622	48,49,31,000	55,38,45,000	59,29,31,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

		Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
008- West Bengal Drinking Water Sector Improvement Project [3696IND] [FD]					
30- Other Contractual Services	<i>Charged</i>	1,22,73,586	88,00,000	...	...
45- Interest/Dividend	<i>Charged</i>	74,46,90,884	60,22,68,000	82,64,65,000	89,22,68,000
50- Other Charges	<i>Charged</i>	...	5,000	...	...
Total - 2049-02-249-008		75,69,64,470	61,10,73,000	82,64,65,000	89,22,68,000
009- West Bengal Public Finance Management Reform Programme [4004-IND] [FD]					
30- Other Contractual Services	<i>Charged</i>	...	1,00,000	...	...
45- Interest/Dividend	<i>Charged</i>	27,36,35,130	11,95,39,000	32,90,45,000	36,95,59,000
50- Other Charges	<i>Charged</i>	...	...	...	...
Total - 2049-02-249-009		27,36,35,130	11,96,39,000	32,90,45,000	36,95,59,000
Total - Administrative Expenditure		493,49,75,912	484,09,17,000	500,29,91,000	512,52,36,000
Total - 2049-02-249		493,49,75,912	484,09,17,000	500,29,91,000	512,52,36,000
	Voted	...	...	...	...
	<i>Charged</i>	493,49,75,912	484,09,17,000	500,29,91,000	512,52,36,000

DETAILED ACCOUNT NO. 2049-02-254 - INTEREST ON LOANS FROM ASIAN INFRASTRUCTURE INVESTMENT BANK (AIIB)

02 - INTEREST ON EXTERNAL DEBT

254- Interest on Loans from Asian Infrastructure Investment

Bank (AIIB)

Administrative Expenditure

001- West Bengal Major Irrigation and Flood Management Project (L0054A-IND) [FD]					
30- Other Contractual Services	<i>Charged</i>	70,87,870	85,00,000	...	...
45- Interest/Dividend	<i>Charged</i>	61,86,47,198	30,38,27,000	73,88,35,000	82,27,20,000
50- Other Charges	<i>Charged</i>	...	...	...	...
Total - 2049-02-254-001		62,57,35,068	31,23,27,000	73,88,35,000	82,27,20,000
002- West Bengal Electricity Distribution Grid Modernisation Project (L0454A-IND) [FD]					
30- Other Contractual Services	<i>Charged</i>	1,80,75,779	10,00,000	...	...
45- Interest/Dividend	<i>Charged</i>	26,70,59,721	11,82,32,000	34,29,65,000	41,48,45,000
50- Other Charges	<i>Charged</i>	...	...	...	...
Total - 2049-02-254-002		28,51,35,500	11,92,32,000	34,29,65,000	41,48,45,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - Administrative Expenditure	91,08,70,568	43,15,59,000	108,18,00,000	123,75,65,000
Total - 2049-02-254	91,08,70,568	43,15,59,000	108,18,00,000	123,75,65,000
Voted	...	...	...	...
Charged	91,08,70,568	43,15,59,000	108,18,00,000	123,75,65,000

DETAILED ACCOUNT NO. 2049-03-104 - INTEREST ON STATE PROVIDENT FUNDS

**03 - INTEREST ON SMALL SAVINGS, PROVIDENT FUNDS,
ETC.**

104- Interest on State Provident Funds

Administrative Expenditure

001- General Provident Fund [FD]

45- Interest/Dividend	<i>Charged</i>	1817,31,42,541	1761,48,00,000	1957,22,00,000	2408,92,00,000
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Total - 2049-03-104-001		1817,31,42,541	1761,48,00,000	1957,22,00,000	2408,92,00,000
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004- All India Service Provident Fund [FD]

45- Interest/Dividend	<i>Charged</i>	10,79,68,659	10,75,00,000	11,25,00,000	11,40,00,000
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Total - 2049-03-104-004		10,79,68,659	10,75,00,000	11,25,00,000	11,40,00,000
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005- Contributory Provident Fund [FD]

45- Interest/Dividend	<i>Charged</i>
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Total - Administrative Expenditure		1828,11,11,200	1772,23,00,000	1968,47,00,000	2420,32,00,000
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Total - 2049-03-104		1828,11,11,200	1772,23,00,000	1968,47,00,000	2420,32,00,000
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Voted
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Charged	1828,11,11,200	1772,23,00,000	1968,47,00,000	2420,32,00,000
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DETAILED ACCOUNT NO. 2049-03-108 - INTEREST ON INSURANCE AND PENSION FUND

**03 - INTEREST ON SMALL SAVINGS, PROVIDENT FUNDS,
ETC.**

108- Interest on Insurance and Pension Fund

Administrative Expenditure

001- West Bengal State Government Employees Group Insurance
Scheme of 1983 : Interest on Savings Fund [FD]

45- Interest/Dividend	<i>Charged</i>
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002- West Bengal State Government Employees Group Insurance
Scheme of 1987 : Interest on Savings Fund [FD]

45- Interest/Dividend	<i>Charged</i>	...	42,00,000	30,00,000	35,00,000
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REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2049-03-108-002	...	42,00,000	30,00,000	35,00,000
Total - Administrative Expenditure	...	42,00,000	30,00,000	35,00,000
Total - 2049-03-108	...	42,00,000	30,00,000	35,00,000
Voted
Charged	...	42,00,000	30,00,000	35,00,000

DETAILED ACCOUNT NO. 2049-04-101 - INTEREST ON LOANS FOR STATE/UNION TERRITORY PLAN SCHEMES

**04 - INTEREST ON LOANS AND ADVANCES FROM
CENTRAL GOVERNMENT**

101- Interest on Loans for State/Union Territory Plan Schemes

Administrative Expenditure

001- Block Loans- Int.on (1)Loan SP Sch.(C) (2)Addl.central asst.
IDA/IBRD asstd.sch.SP(C),(3) Areas(C).(5) Adv.Pl. asst Flood
Relief (c)Spl.adv.assit.Irr.Prj.(C),(4)Spl.Loan accl.Dev.H. [FD]

45- Interest/Dividend	<i>Charged</i>	59,22,52,106	38,00,00,000	38,00,00,000	17,00,00,000
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Total - 2049-04-101-001		59,22,52,106	38,00,00,000	38,00,00,000	17,00,00,000
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Total - Administrative Expenditure		59,22,52,106	38,00,00,000	38,00,00,000	17,00,00,000
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Total - 2049-04-101		59,22,52,106	38,00,00,000	38,00,00,000	17,00,00,000
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	Voted
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	<i>Charged</i>	59,22,52,106	38,00,00,000	38,00,00,000	17,00,00,000
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DETAILED ACCOUNT NO. 2049-04-103 - INTEREST ON LOANS FOR CENTRALLY SPONSORED PLAN SCHEMES

**04 - INTEREST ON LOANS AND ADVANCES FROM
CENTRAL GOVERNMENT**

103- Interest On Loans For Centrally Sponsored Plan Schemes

Administrative Expenditure

047- Outstanding Interest on Loan for Development of Agriculture
(Written off on the Recommendation of 13th FC) [FD]

45- Interest/Dividend	<i>Charged</i>
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Total - 2049-04-103	
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	Voted
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	<i>Charged</i>
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REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.	
DETAILED ACCOUNT NO. 2049-04-104 - INTEREST ON LOANS FOR NON-PLAN SCHEMES					
04 - INTEREST ON LOANS AND ADVANCES FROM CENTRAL GOVERNMENT					
104- Interest on Loans for Non-Plan Schemes					
Administrative Expenditure					
003- Loans for Share of Small Savings Collections [FD]					
45- Interest/Dividend	<i>Charged</i>	193,23,12,986	161,00,00,000	161,00,00,000	128,50,00,000
Total - 2049-04-104-003		193,23,12,986	161,00,00,000	161,00,00,000	128,50,00,000
Total - Administrative Expenditure		193,23,12,986	161,00,00,000	161,00,00,000	128,50,00,000
Total - 2049-04-104		193,23,12,986	161,00,00,000	161,00,00,000	128,50,00,000
		Voted	...	...	...
		<i>Charged</i>	193,23,12,986	161,00,00,000	161,00,00,000

DETAILED ACCOUNT NO. 2049-05-105 - INTEREST ON GENERAL AND OTHER RESERVE FUNDS

05 - INTEREST ON RESERVE FUNDS					
105- Interest on General and Other Reserve Funds					
Administrative Expenditure					
003- State Compensatory Afforestation Fund (SCAF) [FD]					
45- Interest/Dividend	<i>Charged</i>	18,23,41,581	17,00,00,000	20,51,00,000	21,20,00,000
Total - 2049-05-105-003		18,23,41,581	17,00,00,000	20,51,00,000	21,20,00,000
Total - Administrative Expenditure		18,23,41,581	17,00,00,000	20,51,00,000	21,20,00,000
Total - 2049-05-105		18,23,41,581	17,00,00,000	20,51,00,000	21,20,00,000
		Voted	...	...	...
		<i>Charged</i>	18,23,41,581	17,00,00,000	20,51,00,000

DETAILED ACCOUNT NO. 2049-60-101 - INTEREST ON DEPOSITS

60 - INTEREST ON OTHER OBLIGATIONS				
101- Interest on Deposits				
Administrative Expenditure				
002- Provident Fund Deposits of Employees of 1.Universities, 2.Non-Govt. Arts,Sc,Com Teachers Trg. Colle., 3.Non-Govt. g-i-a/Spl. Sec.Sch., 4. Pry.Sch., 5. Muncp. Corpn., 6. Muncp, 7.Panch. Bodies (C) [FD]				

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

		Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
45- Interest/Dividend	<i>Charged</i>	1331,24,67,755	2100,06,00,000	1730,00,00,000	1890,00,00,000
Total - 2049-60-101-002		1331,24,67,755	2100,06,00,000	1730,00,00,000	1890,00,00,000

004- Deposits of Co-operatives [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
011- Provident Fund Deposits of Landless Agricultural Labourers (PROFLAL) [FD]					
45- Interest/Dividend	<i>Charged</i>	...	18,40,00,000	15,50,00,000	15,70,00,000
Total - 2049-60-101-011		...	18,40,00,000	15,50,00,000	15,70,00,000

012- Provident Fund Deposits of Unorganised Workers (SASPFUW) [FD]					
45- Interest/Dividend	<i>Charged</i>	...	1,00,00,000	50,00,000	50,00,000
Total - 2049-60-101-012		...	1,00,00,000	50,00,000	50,00,000

013- Provident Fund Deposits of Employees of Audio Visual Units & Community Centres and Voluntary Organisations under Social Education [FD]					
45- Interest/Dividend	<i>Charged</i>	...	...	...	...
017- Building and other Construction Workers Welfare Fund [FD]					
45- Interest/Dividend	<i>Charged</i>	160,50,17,202	151,27,00,000	165,00,00,000	168,00,00,000
Total - 2049-60-101-017		160,50,17,202	151,27,00,000	165,00,00,000	168,00,00,000

018- West Bengal Transport Workers Welfare Fund [FD]					
45- Interest/Dividend	<i>Charged</i>	14,68,23,786	11,80,45,000	15,00,00,000	16,00,00,000
Total - 2049-60-101-018		14,68,23,786	11,80,45,000	15,00,00,000	16,00,00,000

019- Deposits of other Autonomous Bodies [FD]					
45- Interest/Dividend	<i>Charged</i>	3,61,450	3,55,00,000	3,56,000	3,65,000
Total - 2049-60-101-019		3,61,450	3,55,00,000	3,56,000	3,65,000

020- West Bengal State Agricultural Marketing Board (WBSAMB) [FD]					
45- Interest/Dividend	<i>Charged</i>	...	5,00,00,000	4,20,00,000	4,50,00,000
Total - 2049-60-101-020		...	5,00,00,000	4,20,00,000	4,50,00,000

021- Zilla Regulated Market Committees / Regulated Market Committees [FD]					
45- Interest/Dividend	<i>Charged</i>	...	29,00,00,000	5,10,00,000	5,40,00,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2049-60-101-021	...	29,00,00,000	5,10,00,000	5,40,00,000
022- P.F. Deposit for the Employees of HRBC [FD]				
45- Interest/Dividend <i>Charged</i>	...	...	92,17,000	94,15,000
Total - 2049-60-101-022	...	...	92,17,000	94,15,000
Total - Administrative Expenditure	1506,46,70,193	2320,08,45,000	1936,25,73,000	2101,07,80,000
Total - 2049-60-101	1506,46,70,193	2320,08,45,000	1936,25,73,000	2101,07,80,000
	Voted	...	...	...
	<i>Charged</i>	1506,46,70,193	2320,08,45,000	1936,25,73,000
			2101,07,80,000	

DETAILED ACCOUNT NO. 2049-60-701 - MISCELLANEOUS

60 - INTEREST ON OTHER OBLIGATIONS

701- Miscellaneous

Administrative Expenditure

001- Compensation Money payable to claimants on various grounds [FD]

 45- Interest/Dividend *Charged* 66,72,36,091 65,00,00,000 70,00,00,000 72,00,00,000

Total - 2049-60-701-001 66,72,36,091 65,00,00,000 70,00,00,000 72,00,00,000

008- West Bengal Estate Acquisition Compensation Bond [FD]

 45- Interest/Dividend *Charged*

009- 5% Urban Land Ceiling (West Bengal) Bond [FD]

 45- Interest/Dividend *Charged*

Total - Administrative Expenditure 66,72,36,091 65,00,00,000 70,00,00,000 72,00,00,000

Total - 2049-60-701 **66,72,36,091** **65,00,00,000** **70,00,00,000** **72,00,00,000**

Voted

Charged 66,72,36,091 65,00,00,000 70,00,00,000 72,00,00,000

DETAILED ACCOUNT NO. 2049 - DEDUCT RECOVERIES IN REDUCTION OF EXPENDITURE

01 - INTEREST ON INTERNAL DEBT

305- Management of Debt

Administrative Expenditure

002-Management of Debt [FD]

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
70-Deduct Recoveries				
01-Others	...	...	...	...
<i>Total - 305 - Deduct - Recoveries</i>				
911- Deduct Recoveries of Overpayments				
Administrative Expenditure				
019-11.50% W.B.Loan, 2011 [FD]				
70-Deduct Recoveries				
01-Others	-5,750	...	...	...
109-8.57% West Bengal Govt. Stock,2020 [FD]				
70-Deduct Recoveries				
01-Others	-77,130	...	...	...
113-8.58% State Development Loan, 2020 [FD]				
70-Deduct Recoveries				
01-Others	-34,320	...	...	...
122-8.36% State Development Loan 2021 [FD]				
70-Deduct Recoveries				
01-Others	-3,77,872	...	...	...
140-8.95% West Bengal Govt. Stock 2022 received on 20.06.2012 [FD]				
70-Deduct Recoveries				
01-Others	-4,475	...	...	...
145-8.89% West Bengal Govt. Stock 2022 received on 07.11.2012 [FD]				
70-Deduct Recoveries				
01-Others	-13,335	...	...	...
157-9.72% West Bengal Govt. Stock 2023 received on 01.08.2013 [FD]				
70-Deduct Recoveries				
01-Others	-29,160	...	...	...
158-9.84% West Bengal Govt. Stock 2023 received on 28.08.2013 [FD]				
70-Deduct Recoveries				
01-Others	-1,47,600	...	...	...
168-9.42% West Bengal SDL 2024 received on 30.01.2014 [FD]				
70-Deduct Recoveries				
01-Others	-1,88,400	...	...	...
208-8.88% West Bengal SDL 2026 received on 24.02.2016 [FD]				
70-Deduct Recoveries				
01-Others	-4,44,000	...	...	...
231-7.67% West Bengal SDL 2037 received on 25.10.2017 [FD]				
70-Deduct Recoveries				
01-Others	-1,15,050	...	...	...
376-7.74% West Bengal SGS-2043, issued on March 23, 2023 [FD]				
70-Deduct Recoveries				
01-Others	-3,483	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
<i>Total - 911 - Deduct - Recoveries</i>	-14,40,575	...	...	...
02- INTEREST ON EXTERNAL DEBT				
249- Interest on Loans from The Asian Development Bank				
Administrative Expenditure				
004-Kolkata Environmental Improvement Investment Programme Project-2 (3413-IND) [FD]				
70-Deduct Recoveries				
01-Others	-2,83,997	...	...	...
006-Kolkata Environment Improvement Investment Programme- (KEIIP)- Tranch 3 [3689-IND] [FD]				
70-Deduct Recoveries				
01-Others	-5,82,405	...	...	...
007-SASEC Road Connectivity Investment Programme [3118--IND] [FD]				
70-Deduct Recoveries				
01-Others	-35,954	...	...	...
<i>Total - 249 - Deduct - Recoveries</i>	-9,02,356	...	...	...
911- Deduct- Recoveries of Overpayments				
Administrative Expenditure				
002-West Bengal Accelerated Development of Minor Irrigation Project [8090-IND][FD] [FD]				
70-Deduct Recoveries				
01-Others	-2,519	...	...	...
009-West Bengal Public Finance Management Reform Programme [4004-IND][FD] [FD]				
70-Deduct Recoveries				
01-Others	-4,08,947	...	...	...
<i>Total - 911 - Deduct - Recoveries</i>	-4,11,466	...	...	...
03- INTEREST ON SMALL SAVINGS, PROVIDENT FUNDS, ETC.				
104- Interest on State Provident Funds				
Administrative Expenditure				
001-General Provident Fund [FD]				
70-Deduct Recoveries				
01-Others	-2,55,889	-3,90,000	-3,20,000	-3,50,000
005-Contributory Provident Fund [FD]				
70-Deduct Recoveries				
01-Others	...	...	...	...
<i>Total - 104 - Deduct - Recoveries</i>	-2,55,889	-3,90,000	-3,20,000	-3,50,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
911- Deduct Recoveries of Overpayments				
Administrative Expenditure				
001-General Provident Fund [FD]				
70-Deduct Recoveries				
01-Others	-11,64,730	-10,35,000	...	...
005-Interest on Contributory Provident Fund [FD]				
70-Deduct Recoveries				
01-Others	-42,024	...	...	...
<i>Total - 911 - Deduct - Recoveries</i>				
	-12,06,754	-10,35,000	...	...
04- INTEREST ON LOANS AND ADVANCES FROM CENTRAL GOVERNMENT				
101- Interest on Loans for State/Union Territory Plan Schemes				
Administrative Expenditure				
001-Block Loans- Int.on (1)Loan SP Sch.(C) (2)Addl.central asst. IDA/IBRD asstd.sch.SP(C),(3) Areas(C),(5) Adv.Pl. asst Flood Relief (c)Spl.adv.assit.Irr.Prj.(C),(4)Spl.Loan accl.Dev.H. [FD]				
70-Deduct Recoveries				
01-Others	...	...	...	...
02-W.B.H.S. 2008	...	...	...	...
<i>Total - 101 - Deduct - Recoveries</i>				

104- Interest on Loans for Non-Plan Schemes				
Administrative Expenditure				
003-Loans for Share of Small Savings Collections [FD]				
70-Deduct Recoveries				
01-Others	...	...	...	...
02-W.B.H.S. 2008	...	...	...	...
<i>Total - 104 - Deduct - Recoveries</i>				

60- INTEREST ON OTHER OBLIGATIONS				
101- Interest on Deposits				
Administrative Expenditure				
002-Provident Fund Deposits of Employees of 1.Universities, 2.Non-Govt. Arts,Sc,Com Teachers Trg. Colle., 3.Non-Govt. g-i-a/Spl. Sec.Sch., 4. Pry.Sch., 5. Muncp. Corpn., 6. Muncp, 7.Panch. Bodies (C) [FD]				
70-Deduct Recoveries				
01-Others	...	-1,65,00,000	-1,00,00,000	-1,00,00,000
<i>Total - 101 - Deduct - Recoveries</i>				
	...	-1,65,00,000	-1,00,00,000	-1,00,00,000
701- Miscellaneous				
Administrative Expenditure				

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2049

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
001-Compensation Money payable to claimants on various grounds [FD]				
70-Deduct Recoveries				
01-Others	...	...	...	...
02-W.B.H.S. 2008	...	...	...	...
008-West Bengal Estate Acquisition Compensation Bond [FD]				
70-Deduct Recoveries				
01-Others	...	...	...	...
<i>Total - 701 - Deduct - Recoveries</i>	...	...	...	...
911- Deduct Recoveries of Overpayments				
Administrative Expenditure				
001-Interest on Compensation Money payable to Land-holders [FD]				
70-Deduct Recoveries				
01-Others	...	...	...	...
002-Provident Fund Deposits of Employees of 1.Universities, 2.Non-Govt. Arts,Sc,Com Teachers Trg. Colle., 3.Non-Govt. g-i-a/Spl. Sec.Sch., 4. Pry.Sch., 5. Muncp. Corpn., 6. Muncp, 7.Panch. Bodies (C) [FD]				
70-Deduct Recoveries				
01-Others	...	...	...	...
008-Compensation Money Payable to Claimants on Various Ground [FD]				
70-Deduct Recoveries				
01-Others	...	...	...	...
<i>Total - 911 - Deduct - Recoveries</i>	...	...	...	...
Total - 2049 - Deduct - Recoveries	-42,17,040	-1,79,25,000	-1,03,20,000	-1,03,50,000

REVENUE EXPENDITURE

DEMAND No. 18

Finance Department

A. General Services - (d) Administrative Services

Head of Account : 2051 - Public Service Commission

Voted Rs. Nil	Charged Rs. 42,22,73,000	Total Rs. 42,22,73,000	
	Voted Rs.	Charged Rs.	Total Rs.
Gross Expenditure	...	42,22,73,000	42,22,73,000
<i>Deduct - Recoveries</i>	-1,00,000	-1,000	-1,01,000
Net Expenditure	-1,00,000	42,22,72,000	42,21,72,000

REVENUE EXPENDITURE

ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
102- State Public Service Commission				
• Administrative Expenditure				
Voted	...	...	...	...
<i>Charged</i>	37,41,28,734	41,91,23,000	39,98,44,000	42,22,73,000
Total - 102	37,41,28,734	41,91,23,000	39,98,44,000	42,22,73,000
Grand Total - Gross	37,41,28,734	41,91,23,000	39,98,44,000	42,22,73,000
Voted	...	...	...	...
<i>Charged</i>	37,41,28,734	41,91,23,000	39,98,44,000	42,22,73,000
Administrative Expenditure	37,41,28,734	41,91,23,000	39,98,44,000	42,22,73,000
Voted	...	...	...	...
<i>Charged</i>	37,41,28,734	41,91,23,000	39,98,44,000	42,22,73,000
Deduct Recoveries	-1,53,11,589	-4,000	-1,01,000	-1,01,000
Voted	-1,53,11,589	-2,000	-1,00,000	-1,00,000
<i>Charged</i>	...	-2,000	-1,000	-1,000
Grand Total - Net	35,88,17,145	41,91,19,000	39,97,43,000	42,21,72,000
Voted	-1,53,11,589	-2,000	-1,00,000	-1,00,000
<i>Charged</i>	37,41,28,734	41,91,21,000	39,98,43,000	42,22,72,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2051

		Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 2051-00-102 - STATE PUBLIC SERVICE COMMISSION					
102- State Public Service Commission					
Administrative Expenditure					
001- Establishment of State Public Service Commission [FD]					
01- Salaries					
01-Pay	<i>Charged</i>	16,45,86,292	18,62,39,000	15,97,04,000	16,44,95,000
14-Grade Pay	<i>Charged</i>	...	...	...	...
02-Dearness Allowance	<i>Charged</i>	2,53,78,033	4,09,73,000	3,03,44,000	4,27,69,000
03-House Rent Allowance	<i>Charged</i>	1,94,79,688	2,09,10,000	1,59,70,000	1,64,50,000
04-Ad hoc Bonus	<i>Charged</i>	11,57,200	11,12,000	12,73,000	12,86,000
05-Interim Relief	<i>Charged</i>	...	...	...	...
07-Other Allowances	<i>Charged</i>	32,34,408	35,00,000	54,98,000	56,08,000
12-Medical Allowance	<i>Charged</i>	98,500	1,62,000	99,000	1,00,000
Total - 2051-00-102-001-01		21,39,34,121	25,28,96,000	21,28,88,000	23,07,08,000

02- Wages	Voted	...	...	...	...
	<i>Charged</i>	1,86,290	2,90,000	2,90,000	2,99,000
07- Medical Reimbursements	<i>Charged</i>	7,30,408	6,37,000	8,40,000	8,57,000
11- Travel Expenses	<i>Charged</i>	6,43,978	9,22,000	6,63,000	6,83,000
12- Medical Reimbursements under WBHS 2008	<i>Charged</i>	30,68,884	33,61,000	39,90,000	40,70,000
13- Office Expenses					
01-Electricity	<i>Charged</i>	17,33,913	21,25,000	18,03,000	18,57,000
02-Telephone	<i>Charged</i>	3,56,816	3,58,000	3,68,000	3,79,000
03-Maintenance / P.O.L. for Office Vehicles	<i>Charged</i>	47,69,182	44,56,000	49,36,000	50,84,000
04-Other Office Expenses	<i>Charged</i>	10,90,42,780	11,67,70,000	10,40,38,000	10,71,60,000
Total - 2051-00-102-001-13		11,59,02,691	12,37,09,000	11,11,45,000	11,44,80,000

14- Rents, Rates and Taxes	<i>Charged</i>	8,19,762	11,47,000	8,61,000	9,04,000
27- Minor Works/ Maintenance	<i>Charged</i>	...	6,08,000	70,56,000	72,68,000
28- Payment of Professional and Special Services					
02-Other charges	<i>Charged</i>	3,87,60,000	3,55,42,000	3,91,48,000	3,99,31,000
77- Computerisation	<i>Charged</i>	82,600	11,000	3,23,000	3,23,000
78- Outsourcing of Services	<i>Charged</i>	...	...	2,21,40,000	2,21,50,000
98- Training	<i>Charged</i>	...	...	5,00,000	6,00,000
Total - 2051-00-102-001		37,41,28,734	41,91,23,000	39,98,44,000	42,22,73,000

002- Provision for creation of post under special order of chairman [FD]					
50- Other Charges	<i>Charged</i>	...	...	...	...
Total - Administrative Expenditure		37,41,28,734	41,91,23,000	39,98,44,000	42,22,73,000

Total - 2051-00-102		37,41,28,734	41,91,23,000	39,98,44,000	42,22,73,000

REVENUE EXPENDITURE

DEMAND No. 18

Finance Department

A. General Services - (d) Administrative Services

Head of Account : 2052 - Secretariat--General Services

Voted Rs. 203,80,11,000

Charged Rs. Nil

Total Rs. 203,80,11,000

	Voted Rs.	Charged Rs.	Total Rs.
Gross Expenditure	203,80,11,000	...	203,80,11,000
Deduct - Recoveries	-8,000	...	-8,000
Net Expenditure	203,80,03,000	...	203,80,03,000

REVENUE EXPENDITURE

ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
003- Training				
• Administrative Expenditure	...	...	1,23,02,000	1,25,48,000
Total - 003	...	...	1,23,02,000	1,25,48,000
090- Secretariat				
• Administrative Expenditure	118,07,64,086	140,75,01,000	137,96,25,000	144,48,52,000
• State Development Schemes	18,16,67,803	33,00,00,000	42,70,00,000	57,50,00,000
• State Development Schemes (Central Assistance)	...	...	...	...
Total - 090	136,24,31,889	173,75,01,000	180,66,25,000	201,98,52,000
091- Attached Offices				
• Administrative Expenditure	60,14,104	83,87,000	51,79,000	56,11,000
Total - 091	60,14,104	83,87,000	51,79,000	56,11,000
Grand Total - Gross	136,84,45,993	174,58,88,000	182,41,06,000	203,80,11,000
Voted	136,84,45,993	174,58,88,000	182,41,06,000	203,80,11,000
Charged	...	...	...	...
Administrative Expenditure	118,67,78,190	141,58,88,000	139,71,06,000	146,30,11,000
State Development Schemes	18,16,67,803	33,00,00,000	42,70,00,000	57,50,00,000
State Development Schemes (Central Assistance)	...	...	...	...
Deduct Recoveries	-25,43,527	-18,000	-8,000	-8,000

REVENUE EXPENDITURE
ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Grand Total - Net	136,59,02,466	174,58,70,000	182,40,98,000	203,80,03,000
Voted	136,59,02,466	174,58,70,000	182,40,98,000	203,80,03,000
<i>Charged</i>	...	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2052

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 2052-00-003 - TRAINING				
003- Training				
 Administrative Expenditure				
001- Training of WBRS Officers [FD]				
98- Training	1,23,02,000	1,25,48,000
Total - 2052-00-003-001	1,23,02,000	1,25,48,000
Total - Administrative Expenditure				
	1,23,02,000	1,25,48,000
Total - 2052-00-003				
	1,23,02,000	1,25,48,000
	1,23,02,000	1,25,48,000

DETAILED ACCOUNT NO. 2052-00-090 - SECRETARIAT

090- Secretariat				
 Administrative Expenditure				
007- Finance Department [FD]				
01- Salaries				
01-Pay	75,44,43,342	82,65,49,000	75,13,00,000	77,38,39,000
14-Grade Pay	15,020	82,000	34,000	34,000
02-Dearness Allowance	10,56,15,491	18,18,41,000	14,27,47,000	20,11,98,000
03-House Rent Allowance	7,70,93,317	8,43,96,000	7,51,30,000	7,73,84,000
04-Ad hoc Bonus	26,08,400	23,63,000	28,69,000	28,98,000
05-Interim Relief	...	33,000	5,000	...
07-Other Allowances	84,56,257	86,79,000	1,43,76,000	1,46,64,000
12-Medical Allowance	3,68,766	6,95,000	3,72,000	3,76,000
Total - 2052-00-090-007-01	94,86,00,593	110,46,38,000	98,68,33,000	107,03,93,000
02- Wages	2,21,55,004	2,11,34,000	2,37,34,000	2,44,46,000
05- Rewards	...	...	...	...
07- Medical Reimbursements	23,07,877	27,64,000	26,54,000	27,07,000
11- Travel Expenses	6,86,241	14,87,000	14,50,000	14,87,000
12- Medical Reimbursements under WBHS 2008	1,03,14,719	1,17,82,000	1,34,09,000	1,36,77,000
13- Office Expenses				
01-Electricity	1,02,300	1,00,000	1,06,000	1,09,000
02-Telephone	7,85,894	9,77,000	8,09,000	8,33,000
03-Maintenance / P.O.L. for Office Vehicles	3,40,34,210	4,50,00,000	4,30,25,000	4,50,82,000
04-Other Office Expenses	95,77,965	1,08,81,000	99,13,000	1,02,10,000
Total - 2052-00-090-007-13	4,45,00,369	5,69,58,000	5,38,53,000	5,62,34,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2052

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
14- Rents, Rates and Taxes	...	...	...	...
16- Publications	1,07,27,024	1,26,07,000	1,10,49,000	1,13,80,000
26- Advertising and Publicity Expenses	...	51,00,000	1,00,000	1,00,000
27- Minor Works/ Maintenance	47,21,012	38,47,000	38,47,000	40,24,000
28- Payment of Professional and Special Services				
02-Other charges	1,70,53,667	3,25,68,000	8,11,50,000	4,70,30,000
34- Scholarships and Stipends	...	1,30,000	33,000	...
41- Secret Service Expenditure	...	...	...	...
50- Other Charges	82,305	52,000	18,00,000	18,36,000
64- Write off / losses	...	...	...	...
77- Computerisation	4,23,816	1,31,33,000	5,00,53,000	5,10,53,000
Total - 2052-00-090-007	106,15,72,627	126,62,00,000	122,99,65,000	128,43,67,000
008- Finance Department Data Processing Centre [FD]				
01- Salaries				
01-Pay	...	...	...	...
14-Grade Pay	...	...	...	...
02-Dearness Allowance	...	...	...	...
03-House Rent Allowance	...	...	...	...
04-Ad hoc Bonus	...	...	...	...
07-Other Allowances	...	...	...	...
07- Medical Reimbursements	...	...	...	...
11- Travel Expenses	...	...	...	...
12- Medical Reimbursements under WBHS 2008	...	...	...	...
13- Office Expenses				
01-Electricity	...	...	...	...
02-Telephone	61,773	70,000	78,000	81,000
03-Maintenance / P.O.L. for Office Vehicles	20,80,704	21,60,000	25,54,000	26,19,000
04-Other Office Expenses	3,26,627	3,74,000	3,38,000	3,48,000
Total - 2052-00-090-008-13	24,69,104	26,04,000	29,70,000	30,48,000
14- Rents, Rates and Taxes	...	...	...	...
19- Maintenance	...	33,000	33,000	33,000
50- Other Charges	2,08,378	1,59,000	3,59,000	3,66,000
77- Computerisation	35,400	53,000	27,000	27,000
Total - 2052-00-090-008	27,12,882	28,49,000	33,89,000	34,74,000
009- Finance Department-State Finance Commission [FD]				
13- Office Expenses				
01-Electricity	...	...	...	...
022- Finance Department -State Finance Commission[FA] [FD]				
01- Salaries				
01-Pay	...	...	...	...
14-Grade Pay	...	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2052

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
02-Dearness Allowance
03-House Rent Allowance
07-Other Allowances
12-Medical Allowance
02- Wages
12- Medical Reimbursements under WBHS 2008
024- Department of Excise [FD]				
01- Salaries				
01-Pay
14-Grade Pay
02-Dearness Allowance
03-House Rent Allowance
04-Ad hoc Bonus
07-Other Allowances
12-Medical Allowance
02- Wages
07- Medical Reimbursements
11- Travel Expenses
12- Medical Reimbursements under WBHS 2008
13- Office Expenses				
01-Electricity
02-Telephone
03-Maintenance / P.O.L. for Office Vehicles
04-Other Office Expenses
50- Other Charges
77- Computerisation
034- Entertainment and Hospitality Expenses for Entertainment of Dignitaries [FD]				
20- Other Administrative Expenses	41,94,321	5,96,000	5,96,000	6,00,000
50- Other Charges	...	11,000	11,000	11,000
Total - 2052-00-090-034	41,94,321	6,07,000	6,07,000	6,11,000
035- Sixth Pay Commission [FD]				
01- Salaries				
01-Pay
14-Grade Pay
02-Dearness Allowance
03-House Rent Allowance
04-Ad hoc Bonus
07-Other Allowances
12-Medical Allowance
02- Wages
07- Medical Reimbursements
11- Travel Expenses
12- Medical Reimbursements under WBHS 2008

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2052

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
13- Office Expenses				
01-Electricity	...	...	...	...
02-Telephone	...	...	...	...
03-Maintenance / P.O.L. for Office Vehicles	...	...	...	...
04-Other Office Expenses	...	...	...	...
14- Rents, Rates and Taxes	...	...	...	...
16- Publications	...	...	...	...
27- Minor Works/ Maintenance	...	...	...	...
28- Payment of Professional and Special Services				
02-Other charges	...	...	...	...
50- Other Charges	...	...	...	...
77- Computerisation	...	...	...	...
038- Training of Non-State Civil Services (NonSCS) Officers [FD]				
98- Training	...	10,41,000	10,41,000	10,41,000
Total - 2052-00-090-038	...	10,41,000	10,41,000	10,41,000
039- Finance (Internal Audit) Department [FD]				
01- Salaries				
01-Pay	8,11,71,825	8,22,54,000	8,64,52,000	8,90,46,000
14-Grade Pay	...	...	...	...
02-Dearness Allowance	1,14,16,803	1,80,96,000	1,64,26,000	2,31,52,000
03-House Rent Allowance	87,69,831	92,91,000	86,45,000	89,05,000
04-Ad hoc Bonus	...	...	...	...
07-Other Allowances	9,80,095	9,36,000	12,66,000	12,99,000
11-Compensatory Allowance	24,000	27,000	75,000	75,000
12-Medical Allowance	8,000	8,000	8,000	8,000
Total - 2052-00-090-039-01	10,23,70,554	11,06,12,000	11,28,72,000	12,24,85,000
02- Wages	...	...	...	...
07- Medical Reimbursements	...	...	...	...
11- Travel Expenses	2,29,244	3,49,000	4,50,000	4,75,000
12- Medical Reimbursements under WBHS 2008	13,88,180	10,75,000	18,05,000	18,41,000
13- Office Expenses				
01-Electricity	1,63,062	2,08,000	1,70,000	2,00,000
02-Telephone	33,270	39,000	34,000	35,000
03-Maintenance / P.O.L. for Office Vehicles	8,11,565	6,58,000	13,58,000	14,00,000
04-Other Office Expenses	50,365	82,000	1,82,000	1,88,000
Total - 2052-00-090-039-13	10,58,262	9,87,000	17,44,000	18,23,000
14- Rents, Rates and Taxes	10,47,480	11,11,000	11,00,000	11,55,000
16- Publications	...	51,000	13,000	14,000
19- Maintenance	2,23,200	2,55,000	1,32,000	1,36,000
50- Other Charges	80,201	91,000	1,30,000	1,40,000
77- Computerisation	...	23,000	40,000	50,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2052

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
78- Outsourcing of Services	...	...	1,61,000	1,66,000
Total - 2052-00-090-039	10,63,97,121	11,45,54,000	11,84,47,000	12,82,85,000
040- Training of Government Officials [FD]				
98- Training	...	2,14,000	2,14,000	2,14,000
Total - 2052-00-090-040	...	2,14,000	2,14,000	2,14,000
042- 5th State Finance Commission [FD]				
01- Salaries				
01-Pay	...	...	...	...
02-Dearness Allowance	...	...	...	...
03-House Rent Allowance	...	...	...	...
04-Ad hoc Bonus	...	...	...	...
07-Other Allowances	...	...	...	...
12-Medical Allowance	...	...	...	...
02- Wages	...	...	...	...
07- Medical Reimbursements	...	...	...	...
11- Travel Expenses	...	...	...	...
12- Medical Reimbursements under WBHS 2008	...	...	...	...
13- Office Expenses				
01-Electricity	...	...	...	...
02-Telephone	...	...	...	...
03-Maintenance / P.O.L. for Office Vehicles	...	...	...	...
04-Other Office Expenses	...	...	...	...
50- Other Charges	...	...	...	...
77- Computerisation	...	...	...	...
046- Training of Officers of WBA&AS Cadre [FD]				
98- Training	51,07,474	...	1,06,28,000	1,10,00,000
Total - 2052-00-090-046	51,07,474	...	1,06,28,000	1,10,00,000
047- "6th State Finance Commission" [FD]				
01- Salaries				
01-Pay	4,37,928	1,11,24,000	26,99,000	27,80,000
02-Dearness Allowance	...	24,47,000	5,13,000	7,23,000
03-House Rent Allowance	...	13,60,000	2,70,000	2,78,000
04-Ad hoc Bonus	...	16,000	...	...
07-Other Allowances	1,05,000	9,27,000	28,64,000	29,22,000
12-Medical Allowance	...	62,000	...	...
Total - 2052-00-090-047-01	5,42,928	1,59,36,000	63,46,000	67,03,000
02- Wages	20,000	3,50,000	1,37,000	1,41,000
07- Medical Reimbursements	...	8,24,000	1,00,000	1,00,000
11- Travel Expenses	...	2,06,000	1,00,000	1,00,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2052

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
12- Medical Reimbursements under WBHS 2008	...	8,24,000	1,00,000	1,00,000
13- Office Expenses				
01-Electricity	...	4,12,000	1,00,000	1,00,000
02-Telephone	16,842	4,12,000	30,000	31,000
03-Maintenance / P.O.L. for Office Vehicles	1,61,962	12,36,000	40,09,000	40,91,000
04-Other Office Expenses	37,929	4,12,000	4,00,000	4,00,000
Total - 2052-00-090-047-13	2,16,733	24,72,000	45,39,000	46,22,000
28- Payment of Professional and Special Services				
02-Other charges	...	...	27,32,000	27,87,000
50- Other Charges	...	8,24,000	7,50,000	7,57,000
77- Computerisation	...	6,00,000	5,30,000	5,50,000
Total - 2052-00-090-047	7,79,661	2,20,36,000	1,53,34,000	1,58,60,000
Total - Administrative Expenditure	118,07,64,086	140,75,01,000	137,96,25,000	144,48,52,000
State Development Schemes				
004- Finance Department - Data Processing Centre (DPC) [FD]				
77- Computerisation	1,05,98,815	3,00,00,000	1,50,00,000	2,50,00,000
Total - 2052-00-090-004	1,05,98,815	3,00,00,000	1,50,00,000	2,50,00,000
005- Finance Department-Data Processing Centre(DPC)-Integrated Financial Management System (IFMS) [FD]				
28- Payment of Professional and Special Services				
02-Other charges	...	...	...	...
77- Computerisation	...	...	11,20,00,000	10,00,00,000
Total - 2052-00-090-005	...	...	11,20,00,000	10,00,00,000
043- West Bengal Public Finance Management Reforms Programme funded by ADB (State Share) (EAP) [FD]				
50- Other Charges	...	...	...	...
77- Computerisation	...	...	...	...
044- Expenditure relating to Implementation of Integrated Financial Management System (IFMS)(External Loan of EAP-ADB) (EAP) [FD]				
19- Maintenance	...	...	...	...
28- Payment of Professional and Special Services				
02-Other charges	...	...	...	...
50- Other Charges	...	...	...	...
77- Computerisation	...	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2052

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
045- Expenditure relating to Implementation of Integrated Financial Management System (IFMS)(State Share of EAP-ADB) (EAP) [FD]				
19- Maintenance	14,76,48,108	20,00,00,000	20,00,00,000	30,00,00,000
28- Payment of Professional and Special Services				
02-Other charges	...	...	...	...
50- Other Charges	...	5,00,00,000	5,00,00,000	10,00,00,000
77- Computerisation	2,34,20,880	5,00,00,000	5,00,00,000	5,00,00,000
Total - 2052-00-090-045	17,10,68,988	30,00,00,000	30,00,00,000	45,00,00,000
Total - State Development Schemes	18,16,67,803	33,00,00,000	42,70,00,000	57,50,00,000
State Development Schemes (Central Assistance)				
041- West Bengal Public Finance Management Reforms Program funded by ADB (EAP) [FD]				
50- Other Charges	...	...	...	...
77- Computerisation	...	...	...	...
Total - 2052-00-090	136,24,31,889	173,75,01,000	180,66,25,000	201,98,52,000
Voted	136,24,31,889	173,75,01,000	180,66,25,000	201,98,52,000
Charged	...	...	...	...

DETAILED ACCOUNT NO. 2052-00-091 - ATTACHED OFFICES

091- Attached Offices				
Administrative Expenditure				
006- Central Despatch Section [FD]				
01- Salaries				
01-Pay	47,16,700	61,74,000	38,60,000	39,76,000
14-Grade Pay	...	...	...	...
02-Dearness Allowance	6,45,858	13,58,000	7,33,000	10,34,000
03-House Rent Allowance	5,24,568	5,83,000	3,86,000	3,98,000
04-Ad hoc Bonus	24,000	55,000	26,000	26,000
07-Other Allowances	72,375	1,09,000	1,23,000	1,25,000
12-Medical Allowance	13,000	18,000	13,000	13,000
Total - 2052-00-091-006-01	59,96,501	82,97,000	51,41,000	55,72,000
07- Medical Reimbursements	...	...	...	...
11- Travel Expenses	...	...	...	...
12- Medical Reimbursements under WBHS 2008	17,603	38,000	38,000	39,000
13- Office Expenses				
01-Electricity	...	...	...	...
02-Telephone	...	...	...	...
03-Maintenance / P.O.L. for Office Vehicles	...	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2052

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
04-Other Office Expenses	...	...	...	...
27- Minor Works/ Maintenance	...	52,000	...	...
50- Other Charges	...	...	...	...
Total - 2052-00-091-006	60,14,104	83,87,000	51,79,000	56,11,000
Total - Administrative Expenditure	60,14,104	83,87,000	51,79,000	56,11,000
Total - 2052-00-091	60,14,104	83,87,000	51,79,000	56,11,000
Voted	60,14,104	83,87,000	51,79,000	56,11,000
Charged	...	...	...	...

DETAILED ACCOUNT NO. 2052 - DEDUCT RECOVERIES IN REDUCTION OF EXPENDITURE

090- Secretariat

Administrative Expenditure				
007-Finance Department [FD]				
70-Deduct Recoveries				
01-Others	-17,958	-1,000	-1,000	-1,000
02-W.B.H.S. 2008	...	...	...	...
008-Finance Department Data Processing Centre [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	-1,000	-1,000
02-W.B.H.S. 2008	...	...	...	...
009-Finance Department-State Finance Commission [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
02-W.B.H.S. 2008	...	...	...	...
022-Finance Department -State Finance Commission[FA] [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
024-Department of Excise [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
02-W.B.H.S. 2008	...	...	...	...
031-Fifth State Pay Commission [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
02-W.B.H.S. 2008	...	...	...	...
039-Finance (Internal Audit) Department [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	-1,000	-1,000
042-5th State Finance Commission [FD]				

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2052

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
047-"6th State Finance Commission" [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	-1,000	-1,000
State Development Schemes				
045-Expenditure relating to Implementation of Integrated Financial Management System (IFMS)(State Share of EAP-ADB) (EAP) [FD]				
70-Deduct Recoveries				
01-Others	...	...	...	...
<i>Total - 090 - Deduct - Recoveries</i>	-17,958	-9,000	-4,000	-4,000
091- Attached Offices				
Administrative Expenditure				
006-Central Despatch Section [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	-1,000	-1,000
02-W.B.H.S. 2008	...	...	...	...
<i>Total - 091 - Deduct - Recoveries</i>	...	-1,000	-1,000	-1,000
911- Deduct Recoveries of Overpayments				
Administrative Expenditure				
007-Finance Department [FD]				
70-Deduct Recoveries				
01-Others	-14,767	-1,000	-1,000	-1,000
02-W.B.H.S. 2008	...	...	...	...
008-Agency Functions of Ministry of Home Affairs relating to Registration and Surveillance of Foreigner[Secretariat] [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
011-Department of Municipal Affairs [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
022-Finance Department - State Finance Commission [FD]				
70-Deduct Recoveries				
01-Others	-1,396	-1,000	-1,000	-1,000
034-Deduct Recoveries of Overpayments [FD]				
70-Deduct Recoveries				
01-Others	-25,09,406	-1,000	-1,000	-1,000
036-Central Despatch Section [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
039-Finance (Internal Audit) Department [FD]				
70-Deduct Recoveries				

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2052

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
01-Others State Development Schemes	...	-1,000	...	...
006-Department of Food & Supplies-Implementation of e- Governance Programme and Computerisation of TPDS [FD]				
70-Deduct Recoveries				
01-Others State Development Schemes	...	-1,000	...	...
045-Expenditure relating to Implementation of Integrated Financial Management System (IFMS)(State Share of EAP-ADB) (EAP) [FD]				
70-Deduct Recoveries				
01-Others	...	...	...	...
<i>Total - 911 - Deduct - Recoveries</i>	-25,25,569	-8,000	-3,000	-3,000
<i>Total - 2052 - Deduct - Recoveries</i>	-25,43,527	-18,000	-8,000	-8,000

REVENUE EXPENDITURE

DEMAND No. 18

Finance Department

A. General Services - (d) Administrative Services

Head of Account : 2054 - Treasury and Accounts Administration

Voted Rs. 174,07,92,000

Charged Rs. Nil

Total Rs. 174,07,92,000

	Voted Rs.	Charged Rs.	Total Rs.
Gross Expenditure	174,07,92,000	...	174,07,92,000
Deduct - Recoveries	-8,000	...	-8,000
Net Expenditure	174,07,84,000	...	174,07,84,000

REVENUE EXPENDITURE

ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
095- Directorate of Accounts and Treasuries				
• Administrative Expenditure	6,49,85,868	7,85,69,000	7,35,92,000	7,96,97,000
Total - 095	6,49,85,868	7,85,69,000	7,35,92,000	7,96,97,000
096- Pay and Account Offices				
• Administrative Expenditure	19,81,87,394	23,68,57,000	20,01,07,000	21,62,90,000
Total - 096	19,81,87,394	23,68,57,000	20,01,07,000	21,62,90,000
097- Treasury Establishment				
• Administrative Expenditure	89,13,32,811	107,29,86,000	92,70,53,000	99,57,78,000
• State Development Schemes	1,40,03,256	2,50,00,000	1,50,00,000	1,94,10,000
Total - 097	90,53,36,067	109,79,86,000	94,20,53,000	101,51,88,000
098- Local Fund Audit				
• Administrative Expenditure	32,47,87,873	46,35,01,000	33,12,84,000	33,79,10,000
Total - 098	32,47,87,873	46,35,01,000	33,12,84,000	33,79,10,000
502- Expenditure Awaiting Transfer				
• Administrative Expenditure	...	...	...	...
Total - 502	...	...	...	...
800- Other Expenditure				
• Administrative Expenditure	8,12,56,218	10,22,96,000	8,58,68,000	9,17,07,000
Total - 800	8,12,56,218	10,22,96,000	8,58,68,000	9,17,07,000

REVENUE EXPENDITURE
ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Grand Total - Gross	157,45,53,420	197,92,09,000	163,29,04,000	174,07,92,000
Voted	157,45,53,420	197,92,09,000	163,29,04,000	174,07,92,000
<i>Charged</i>	...	...	...	...
Administrative Expenditure	156,05,50,164	195,42,09,000	161,79,04,000	172,13,82,000
State Development Schemes	1,40,03,256	2,50,00,000	1,50,00,000	1,94,10,000
<i>Deduct Recoveries</i>	-2,30,144	-10,000	-8,000	-8,000
Grand Total - Net	157,43,23,276	197,91,99,000	163,28,96,000	174,07,84,000
Voted	157,43,23,276	197,91,99,000	163,28,96,000	174,07,84,000
<i>Charged</i>	...	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2054

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 2054-00-095 - DIRECTORATE OF ACCOUNTS AND TREASURIES				
095- Directorate of Accounts and Treasuries				
Administrative Expenditure				
001- Directorate of Accounts and Treasuries [FD]				
01- Salaries				
01-Pay	4,38,14,124	4,62,47,000	4,60,91,000	4,74,74,000
14-Grade Pay	...	...	...	...
02-Dearness Allowance	69,28,070	1,01,74,000	87,57,000	1,23,43,000
03-House Rent Allowance	44,71,176	48,56,000	46,09,000	47,47,000
04-Ad hoc Bonus	48,000	55,000	60,000	67,000
05-Interim Relief	19,260	...	19,000	19,000
07-Other Allowances	5,61,664	2,74,000	13,37,000	13,64,000
12-Medical Allowance	1,12,160	1,23,000	1,13,000	1,14,000
Total - 2054-00-095-001-01	5,59,54,454	6,17,29,000	6,09,86,000	6,61,28,000
02- Wages	29,56,389	33,54,000	38,19,000	39,34,000
07- Medical Reimbursements	8,845	3,88,000	1,50,000	1,60,000
11- Travel Expenses	1,27,728	3,57,000	2,00,000	2,10,000
12- Medical Reimbursements under WBHS 2008	11,32,419	12,36,000	14,72,000	15,01,000
13- Office Expenses				
01-Electricity	2,21,926	4,75,000	2,31,000	2,38,000
02-Telephone	1,79,373	8,67,000	1,85,000	1,91,000
03-Maintenance / P.O.L. for Office Vehicles	21,61,211	26,78,000	22,37,000	23,04,000
04-Other Office Expenses	16,14,240	39,15,000	29,71,000	35,21,000
Total - 2054-00-095-001-13	41,76,750	79,35,000	56,24,000	62,54,000
14- Rents, Rates and Taxes	...	...	...	...
27- Minor Works/ Maintenance	...	...	...	...
28- Payment of Professional and Special Services				
02-Other charges	52,772	10,20,000	53,000	1,10,000
50- Other Charges	5,76,511	25,50,000	12,88,000	14,00,000
Total - 2054-00-095-001	6,49,85,868	7,85,69,000	7,35,92,000	7,96,97,000
Total - Administrative Expenditure	6,49,85,868	7,85,69,000	7,35,92,000	7,96,97,000
Total - 2054-00-095	6,49,85,868	7,85,69,000	7,35,92,000	7,96,97,000
Voted	6,49,85,868	7,85,69,000	7,35,92,000	7,96,97,000
Charged	...	...	...	...

DETAILED ACCOUNT NO. 2054-00-096 - PAY AND ACCOUNT OFFICES

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2054

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
096- Pay and Account Offices				
Administrative Expenditure				
001- Calcutta Pay and Accounts Office [FD]				
01- Salaries				
01-Pay	14,15,13,428	15,86,48,000	13,68,01,000	14,09,05,000
14-Grade Pay	...	37,000	...	...
02-Dearness Allowance	1,93,43,472	3,49,03,000	2,59,92,000	3,66,35,000
03-House Rent Allowance	1,53,61,958	1,72,08,000	1,36,80,000	1,40,91,000
04-Ad hoc Bonus	2,70,000	3,11,000	2,97,000	3,00,000
07-Other Allowances	16,93,338	21,01,000	20,79,000	21,37,000
12-Medical Allowance	13,333	41,000	13,000	13,000
Total - 2054-00-096-001-01	17,81,95,529	21,32,49,000	17,88,62,000	19,40,81,000
02- Wages	49,73,640	53,89,000	60,17,000	65,83,000
07- Medical Reimbursements	...	...	...	...
11- Travel Expenses	26,193	1,05,000	1,00,000	1,05,000
12- Medical Reimbursements under WBHS 2008	27,69,295	35,70,000	36,00,000	36,72,000
13- Office Expenses				
01-Electricity	1,62,976	30,90,000	1,69,000	1,74,000
02-Telephone	1,84,327	2,16,000	1,90,000	1,96,000
03-Maintenance / P.O.L. for Office Vehicles	24,05,439	21,87,000	24,90,000	25,65,000
04-Other Office Expenses	61,27,775	64,73,000	63,42,000	65,32,000
Total - 2054-00-096-001-13	88,80,517	1,19,66,000	91,91,000	94,67,000
14- Rents, Rates and Taxes	20,02,224	...	8,02,000	8,07,000
27- Minor Works/ Maintenance	...	7,75,000	1,00,000	1,00,000
50- Other Charges	2,18,229	3,61,000	2,23,000	2,27,000
78- Outsourcing of Services	11,21,767	14,42,000	12,12,000	12,48,000
Total - 2054-00-096-001	19,81,87,394	23,68,57,000	20,01,07,000	21,62,90,000
Total - Administrative Expenditure	19,81,87,394	23,68,57,000	20,01,07,000	21,62,90,000
Total - 2054-00-096	19,81,87,394	23,68,57,000	20,01,07,000	21,62,90,000
Voted	19,81,87,394	23,68,57,000	20,01,07,000	21,62,90,000
Charged	...	...	...	...

DETAILED ACCOUNT NO. 2054-00-097 - TREASURY ESTABLISHMENT

097- Treasury Establishment
Administrative Expenditure
001- Other Treasuries [FD]

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2054

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
01- Salaries				
01-Pay	56,84,16,549	65,44,28,000	56,89,02,000	58,59,69,000
14-Grade Pay	9,400	15,000	...	...
02-Dearness Allowance	7,80,55,989	14,39,74,000	10,80,91,000	15,23,52,000
03-House Rent Allowance	6,05,99,817	6,95,68,000	6,05,90,000	6,10,97,000
04-Ad hoc Bonus	21,17,000	22,14,000	23,29,000	23,52,000
07-Other Allowances	1,31,56,641	1,92,69,000	1,65,66,000	1,80,13,000
11-Compensatory Allowance	13,08,641	15,88,000	14,40,000	14,69,000
12-Medical Allowance	14,17,485	16,90,000	14,32,000	14,46,000
Total - 2054-00-097-001-01	72,50,81,522	89,27,46,000	75,93,50,000	82,26,98,000
02- Wages	7,38,48,391	7,80,96,000	7,60,83,000	7,83,65,000
04- Pension/Gratuities	...	...	...	...
07- Medical Reimbursements	20,100	6,000	30,000	30,000
11- Travel Expenses	24,77,214	45,90,000	25,52,000	26,29,000
12- Medical Reimbursements under WBHS 2008	65,05,810	84,02,000	84,58,000	86,27,000
13- Office Expenses				
01-Electricity	1,49,49,544	2,06,00,000	1,55,48,000	1,60,14,000
02-Telephone	24,42,191	35,70,000	25,15,000	25,90,000
03-Maintenance / P.O.L. for Office Vehicles	1,36,60,905	1,34,83,000	1,15,39,000	1,20,63,000
04-Other Office Expenses	3,98,64,660	4,18,68,000	4,12,60,000	4,24,98,000
Total - 2054-00-097-001-13	7,09,17,300	7,95,21,000	7,08,62,000	7,31,65,000
14- Rents, Rates and Taxes	82,000	1,02,000	86,000	90,000
28- Payment of Professional and Special Services				
02-Other charges	...	...	...	...
50- Other Charges	20,37,970	25,75,000	20,79,000	21,21,000
77- Computerisation	1,03,62,504	69,48,000	75,53,000	80,53,000
Total - 2054-00-097-001	89,13,32,811	107,29,86,000	92,70,53,000	99,57,78,000
Total - Administrative Expenditure	89,13,32,811	107,29,86,000	92,70,53,000	99,57,78,000
State Development Schemes				
006- Computerization of Treasuries [FD]				
77- Computerisation	1,40,03,256	2,50,00,000	1,50,00,000	1,94,10,000
Total - 2054-00-097-006	1,40,03,256	2,50,00,000	1,50,00,000	1,94,10,000
Total - State Development Schemes	1,40,03,256	2,50,00,000	1,50,00,000	1,94,10,000
Total - 2054-00-097	90,53,36,067	109,79,86,000	94,20,53,000	101,51,88,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2054

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Voted	90,53,36,067	109,79,86,000	94,20,53,000	101,51,88,000
<i>Charged</i>	...	...	...	...

DETAILED ACCOUNT NO. 2054-00-098 - LOCAL FUND AUDIT

098- Local Fund Audit

Administrative Expenditure

001- Examiner and Assistant Examiner [FD]

50- Other Charges	...	1,000
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Total - 2054-00-098-001	...	1,000
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002- Establishment charges payable to the Government of India for the cost of Local Fund Audit [FD]

50- Other Charges	32,47,87,873	46,35,00,000	33,12,84,000	33,79,10,000
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Total - 2054-00-098-002	32,47,87,873	46,35,00,000	33,12,84,000	33,79,10,000
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Total - Administrative Expenditure	32,47,87,873	46,35,01,000	33,12,84,000	33,79,10,000
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Total - 2054-00-098	32,47,87,873	46,35,01,000	33,12,84,000	33,79,10,000
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Voted	32,47,87,873	46,35,01,000	33,12,84,000	33,79,10,000
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<i>Charged</i>
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DETAILED ACCOUNT NO. 2054-00-502 - EXPENDITURE AWAITING TRANSFER

502- Expenditure Awaiting Transfer

Administrative Expenditure

001- Banking Cash Transaction Tax [FD]

14- Rents, Rates and Taxes
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Total - 2054-00-502
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Voted
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<i>Charged</i>
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DETAILED ACCOUNT NO. 2054-00-800 - OTHER EXPENDITURE

800- Other Expenditure

Administrative Expenditure

002- Establishment charges payable to the A.G. W.B. for Budget preparation [FD]

12- Medical Reimbursements under WBHS 2008
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28- Payment of Professional and Special Services				
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02-Other charges	13,85,051	13,49,000	14,52,000	14,82,000
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REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2054

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2054-00-800-002	13,85,051	13,49,000	14,52,000	14,82,000
004- Directorate of Pension, Provident Fund and Group Insurance [FD]				
01- Salaries				
01-Pay	4,58,22,718	5,85,04,000	4,56,84,000	4,70,55,000
14-Grade Pay	...	...	...	...
02-Dearness Allowance	62,63,091	1,12,88,000	86,80,000	1,22,34,000
03-House Rent Allowance	48,81,669	64,72,000	45,68,000	47,06,000
04-Ad hoc Bonus	66,000	1,18,000	73,000	74,000
07-Other Allowances	3,64,917	7,16,000	7,16,000	7,30,000
12-Medical Allowance	17,500	31,000	18,000	18,000
Total - 2054-00-800-004-01	5,74,15,895	7,71,29,000	5,97,39,000	6,48,17,000
02- Wages	1,02,48,114	86,08,000	1,04,12,000	1,07,24,000
07- Medical Reimbursements	...	63,000	10,000	10,000
11- Travel Expenses	27,153	1,27,000	1,27,000	1,31,000
12- Medical Reimbursements under WBHS 2008	5,68,987	10,50,000	7,40,000	7,55,000
13- Office Expenses				
01-Electricity	...	...	...	...
02-Telephone	2,21,707	2,63,000	2,28,000	2,35,000
03-Maintenance / P.O.L. for Office Vehicles	28,68,887	31,82,000	35,00,000	36,05,000
04-Other Office Expenses	29,13,528	36,77,000	30,16,000	31,06,000
Total - 2054-00-800-004-13	60,04,122	71,22,000	67,44,000	69,46,000
27- Minor Works/ Maintenance	5,72,077	6,13,000	6,13,000	6,31,000
28- Payment of Professional and Special Services				
02-Other charges	16,74,784	30,60,000	28,92,000	30,26,000
50- Other Charges	11,65,555	12,08,000	11,89,000	12,13,000
77- Computerisation	15,28,944	10,50,000	12,31,000	12,31,000
78- Outsourcing of Services	6,65,536	9,17,000	7,19,000	7,41,000
Total - 2054-00-800-004	7,98,71,167	10,09,47,000	8,44,16,000	9,02,25,000
Total - Administrative Expenditure	8,12,56,218	10,22,96,000	8,58,68,000	9,17,07,000
Total - 2054-00-800	8,12,56,218	10,22,96,000	8,58,68,000	9,17,07,000
Voted	8,12,56,218	10,22,96,000	8,58,68,000	9,17,07,000
Charged	...	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2054

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 2054 - DEDUCT RECOVERIES IN REDUCTION OF EXPENDITURE				
095- Directorate of Accounts and Treasuries				
Administrative Expenditure				
001-Directorate of Accounts and Treasuries [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	-1,000	-1,000
02-W.B.H.S. 2008	...	...	...	...
<i>Total - 095 - Deduct - Recoveries</i>	...	-1,000	-1,000	-1,000
096- Pay and Account Offices				
Administrative Expenditure				
001-Calcutta Pay and Accounts Office [FD]				
70-Deduct Recoveries				
01-Others	-19,594	-1,000	-1,000	-1,000
02-W.B.H.S. 2008	...	...	...	...
<i>Total - 096 - Deduct - Recoveries</i>	-19,594	-1,000	-1,000	-1,000
097- Treasury Establishment				
Administrative Expenditure				
001-Other Treasuries [FD]				
70-Deduct Recoveries				
01-Others	-20,747	-1,000	-1,000	-1,000
02-W.B.H.S. 2008	...	...	...	...
<i>Total - 097 - Deduct - Recoveries</i>	-20,747	-1,000	-1,000	-1,000
098- Local Fund Audit				
Administrative Expenditure				
001-Examiner and Assistant Examiner [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
<i>Total - 098 - Deduct - Recoveries</i>	...	-1,000	...	...
502- Expenditure Awaiting Transfer				
Administrative Expenditure				
001-Banking Cash Transaction Tax [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
02-W.B.H.S. 2008	...	...	...	...
<i>Total - 502 - Deduct - Recoveries</i>	...	-1,000	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2054

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
800- Other Expenditure				
Administrative Expenditure				
002-Establishment charges payable to the A.G. W.B. for Budget preparation [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	-1,000	-1,000
004-Directorate of Pension, Provident Fund and Group Insurance [FD]				
70-Deduct Recoveries				
01-Others	-8,500	-1,000	-1,000	-1,000
02-W.B.H.S. 2008	...	...	...	...
<i>Total - 800 - Deduct - Recoveries</i>	-8,500	-2,000	-2,000	-2,000
911- Deduct Recoveries of Overpayments				
Administrative Expenditure				
001-Calcutta Pay and Accounts Office [FD]				
70-Deduct Recoveries				
01-Others	-41,181	-1,000	-1,000	-1,000
02-W.B.H.S. 2008	...	...	...	...
002-Other Treasuries [FD]				
70-Deduct Recoveries				
01-Others	-1,32,643	-1,000	-1,000	-1,000
02-W.B.H.S. 2008	...	...	...	...
004-Directorate of Pension, Provident Fund and Group Insurance [FD]				
70-Deduct Recoveries				
01-Others	-7,479	-1,000	-1,000	-1,000
02-W.B.H.S. 2008	...	...	...	...
<i>Total - 911 - Deduct - Recoveries</i>	-1,81,303	-3,000	-3,000	-3,000
<i>Total - 2054 - Deduct - Recoveries</i>	-2,30,144	-10,000	-8,000	-8,000

REVENUE EXPENDITURE

DEMAND No. 18

Finance Department

A. General Services - (d) Administrative Services

Head of Account : 2058 - Stationery and Printing

Voted Rs. Nil

Charged Rs. Nil

Total Rs. Nil

	Voted Rs.	Charged Rs.	Total Rs.
Gross Expenditure
Deduct - Recoveries
Net Expenditure

REVENUE EXPENDITURE

ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
101- Purchase and Supply of Stationery Stores				
• Administrative Expenditure
Total - 101
Grand Total - Gross
Voted
Charged
Administrative Expenditure
Deduct Recoveries	...	-2,000	...	...
Grand Total - Net	...	-2,000	...	...
Voted	...	-2,000	...	...
Charged

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2058

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 2058-00-101 - PURCHASE AND SUPPLY OF STATIONERY STORES				
101- Purchase and Supply of Stationery Stores				
Administrative Expenditure				
002- Purchase of Stationery Stores [FD]				
01- Salaries				
01-Pay
14-Grade Pay
02-Dearness Allowance
03-House Rent Allowance
04-Ad hoc Bonus
12-Medical Allowance
02- Wages
12- Medical Reimbursements under WBHS 2008
13- Office Expenses				
02-Telephone
03-Maintenance / P.O.L. for Office Vehicles
04-Other Office Expenses
19- Maintenance
21- Materials and Supplies/Stores and Equipment				
04-Others
26- Advertising and Publicity Expenses
50- Other Charges
Total - 2058-00-101
	Voted	...	...	...
	Charged	...	...	...

DETAILED ACCOUNT NO. 2058 - DEDUCT RECOVERIES IN REDUCTION OF EXPENDITURE

101- Purchase and Supply of Stationery Stores				
Administrative Expenditure				
002-Purchase of Stationery Stores [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
<i>Total - 101 - Deduct - Recoveries</i>	...	-1,000	...	...
911- Deduct Recoveries of Overpayments				
Administrative Expenditure				
002-Purchase of Stationery Stores [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
02-W.B.H.S. 2008	...	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2058

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
<i>Total - 911 - Deduct - Recoveries</i>	...	-1,000	...	...
<i>Total - 2058 - Deduct - Recoveries</i>	...	-2,000	...	...

REVENUE EXPENDITURE

DEMAND No. 18

Finance Department

A. General Services - (d) Administrative Services

Head of Account : 2059 - Public Works

Voted Rs. 2,72,000

Charged Rs. Nil

Total Rs. 2,72,000

	Voted Rs.	Charged Rs.	Total Rs.
Gross Expenditure	2,72,000	...	2,72,000
Deduct - Recoveries	...	...	...
Net Expenditure	2,72,000	...	2,72,000

REVENUE EXPENDITURE

ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
01 - OFFICE BUILDINGS				
053- Maintenance and Repairs				
• Administrative Expenditure	2,64,000	2,72,000
Total - 053	2,64,000	2,72,000
Grand Total - Gross	2,64,000	2,72,000
Voted	2,64,000	2,72,000
Charged
Administrative Expenditure	2,64,000	2,72,000
Deduct Recoveries
Grand Total - Net	2,64,000	2,72,000
Voted	2,64,000	2,72,000
Charged

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2059

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 2059-01-053 - MAINTENANCE AND REPAIRS				
01 - OFFICE BUILDINGS				
053- Maintenance and Repairs				
Administrative Expenditure				
053- Maintenance and Repairs of Office Buildings of Finance Department [FD]				
27- Minor Works/ Maintenance	2,64,000	2,72,000
Total - 2059-01-053-053	2,64,000	2,72,000
Total - Administrative Expenditure	2,64,000	2,72,000
Total - 2059-01-053	2,64,000	2,72,000
Voted	2,64,000	2,72,000
Charged

REVENUE EXPENDITURE

DEMAND No. 18

Finance Department

A. General Services - (d) Administrative Services

Head of Account : 2070 - Other Administrative Services

Voted Rs. 1,87,88,000

Charged Rs. Nil

Total Rs. 1,87,88,000

	Voted Rs.	Charged Rs.	Total Rs.
Gross Expenditure	1,87,88,000	...	1,87,88,000
Deduct - Recoveries	-2,000	...	-2,000
Net Expenditure	1,87,86,000	...	1,87,86,000

REVENUE EXPENDITURE

ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
003- Training				
• Administrative Expenditure	...	13,07,000	9,57,000	9,75,000
Total - 003	...	13,07,000	9,57,000	9,75,000
104- Vigilance				
• Administrative Expenditure	...	...	...	...
Total - 104	...	...	...	...
800- Other Expenditure				
• Administrative Expenditure	1,58,62,066	1,81,70,000	1,65,66,000	1,78,13,000
• State Development Schemes	...	...	...	...
Total - 800	1,58,62,066	1,81,70,000	1,65,66,000	1,78,13,000
Grand Total - Gross	1,58,62,066	1,94,77,000	1,75,23,000	1,87,88,000
Voted	1,58,62,066	1,94,77,000	1,75,23,000	1,87,88,000
Charged	...	...	...	...
Administrative Expenditure	1,58,62,066	1,94,77,000	1,75,23,000	1,87,88,000
Deduct Recoveries	...	-7,000	-2,000	-2,000
Grand Total - Net	1,58,62,066	1,94,70,000	1,75,21,000	1,87,86,000
Voted	1,58,62,066	1,94,70,000	1,75,21,000	1,87,86,000
Charged	...	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2070

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 2070-00-003 - TRAINING				
003- Training				
 Administrative Expenditure				
021- Centre of Fiscal Policy & Public Finance, West Bengal [FD]				
01- Salaries				
01-Pay	...	1,000	...	...
02-Dearness Allowance	...	1,000	...	...
03-House Rent Allowance	...	1,000	...	...
04-Ad hoc Bonus	...	1,000	...	...
07-Other Allowances	...	1,000	...	...
12-Medical Allowance	...	1,000	...	...
Total - 2070-00-003-021-01	...	6,000	...	...
02- Wages				
11- Travel Expenses	...	1,00,000	...	...
12- Medical Reimbursements under WBHS 2008	...	1,00,000	...	...
13- Office Expenses				
01-Electricity	...	1,00,000	...	...
02-Telephone	...	1,00,000	...	...
03-Maintenance / P.O.L. for Office Vehicles	...	1,00,000	...	...
04-Other Office Expenses	...	1,00,000	50,000	50,000
Total - 2070-00-003-021-13	...	4,00,000	50,000	50,000
19- Maintenance				
27- Minor Works/ Maintenance	...	1,00,000	...	...
28- Payment of Professional and Special Services				
02-Other charges	...	1,00,000	...	...
34- Scholarships and Stipends				
50- Other Charges	...	1,00,000	...	...
77- Computerisation				
98- Training	...	1,00,000	9,07,000	9,25,000
Total - 2070-00-003-021	...	13,07,000	9,57,000	9,75,000
Total - Administrative Expenditure	...	13,07,000	9,57,000	9,75,000
Total - 2070-00-003	...	13,07,000	9,57,000	9,75,000
Voted	...	13,07,000	9,57,000	9,75,000
Charged

DETAILED ACCOUNT NO. 2070-00-104 - VIGILANCE

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2070

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
104- Vigilance				
Administrative Expenditure				
003- Revenue Intelligence Directorate [FD]				
01- Salaries				
01-Pay
14-Grade Pay
02-Dearness Allowance
03-House Rent Allowance
04-Ad hoc Bonus
07-Other Allowances
09-Ration Allowance
12-Medical Allowance
07- Medical Reimbursements
11- Travel Expenses
12- Medical Reimbursements under WBHS 2008
13- Office Expenses				
02-Telephone
03-Maintenance / P.O.L. for Office Vehicles
04-Other Office Expenses
50- Other Charges
Total - 2070-00-104
Voted
Charged

DETAILED ACCOUNT NO. 2070-00-800 - OTHER EXPENDITURE

800- Other Expenditure				
Administrative Expenditure				
014- State Lotteries [FD]				
01- Salaries				
01-Pay	1,10,58,224	1,14,90,000	1,05,35,000	1,08,51,000
14-Grade Pay	...	...	...	...
02-Dearness Allowance	15,13,302	25,28,000	20,02,000	28,21,000
03-House Rent Allowance	12,06,010	12,87,000	12,54,000	12,85,000
04-Ad hoc Bonus	24,000	35,000	35,000	35,000
07-Other Allowances	1,17,111	1,28,000	1,99,000	2,03,000
12-Medical Allowance	...	1,000	...	...
Total - 2070-00-800-014-01	1,39,18,647	1,54,69,000	1,40,25,000	1,51,95,000
07- Medical Reimbursements	...	...	...	...
11- Travel Expenses	...	21,000	10,000	10,000
12- Medical Reimbursements under WBHS 2008	2,64,030	3,46,000	3,43,000	3,50,000
13- Office Expenses				
01-Electricity	1,003	1,000	1,20,000	1,20,000
02-Telephone	...	22,000	15,000	15,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2070

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
03-Maintenance / P.O.L. for Office Vehicles	12,58,580	11,40,000	13,03,000	13,42,000
04-Other Office Expenses	3,03,430	6,42,000	4,70,000	4,95,000
Total - 2070-00-800-014-13	15,63,013	18,05,000	19,08,000	19,72,000
14- Rents, Rates and Taxes	48,876	52,000	51,000	54,000
21- Materials and Supplies/Stores and Equipment				
04-Others	...	51,000	...	...
28- Payment of Professional and Special Services				
02-Other charges	...	1,02,000	1,02,000	1,02,000
50- Other Charges	62,000	92,000	63,000	64,000
77- Computerisation	...	2,25,000	57,000	60,000
Total - 2070-00-800-014	1,58,56,566	1,81,63,000	1,65,59,000	1,78,07,000
021- Funeral Expenses of State Government Employees [FD]				
01- Salaries				
07-Other Allowances	...	...	...	...
04- Pension/Gratuities	...	...	1,000	...
50- Other Charges	5,500	7,000	6,000	6,000
Total - 2070-00-800-021	5,500	7,000	7,000	6,000
042- Expenditure relating to 15th Finance Commission [FD]				
28- Payment of Professional and Special Services				
02-Other charges	...	...	...	...
50- Other Charges	...	...	...	...
043- For Settlement of Old Discrepancies pertained to RBD (State) prior to October-1987 [FD]				
64- Write off / losses	...	...	...	...
Total - Administrative Expenditure	1,58,62,066	1,81,70,000	1,65,66,000	1,78,13,000
Total - 2070-00-800	1,58,62,066	1,81,70,000	1,65,66,000	1,78,13,000
Voted	1,58,62,066	1,81,70,000	1,65,66,000	1,78,13,000
Charged	...	...	...	...

DETAILED ACCOUNT NO. 2070 - DEDUCT RECOVERIES IN REDUCTION OF EXPENDITURE

104- Vigilance

Administrative Expenditure				
003-Revenue Intelligence Directorate [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2070

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
02-W.B.H.S. 2008
<i>Total - 104 - Deduct - Recoveries</i>	...	-1,000	...	...
105- Special Commissions of Enquiry				
Administrative Expenditure				
006-Pay Commission [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
02-W.B.H.S. 2008
015-Pay Review Committee (Technical) [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
02-W.B.H.S. 2008
<i>Total - 105 - Deduct - Recoveries</i>	...	-2,000	...	...
800- Other Expenditure				
Administrative Expenditure				
014-State Lotteries [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	-1,000	-1,000
02-W.B.H.S. 2008
021-Funeral Expenses of State Government Employees [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
02-W.B.H.S. 2008
<i>Total - 800 - Deduct - Recoveries</i>	...	-2,000	-1,000	-1,000
911- Deduct Recoveries of Overpayments				
Administrative Expenditure				
014-State Lotteries [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	-1,000	-1,000
021-Funeral expenses of State Government employees [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
02-W.B.H.S. 2008
<i>Total - 911 - Deduct - Recoveries</i>	...	-2,000	-1,000	-1,000
<i>Total - 2070 - Deduct - Recoveries</i>	...	-7,000	-2,000	-2,000

REVENUE EXPENDITURE

DEMAND No. 18

Finance Department

A. General Services - (e) Pensions and Miscellaneous General Services

Head of Account : 2071 - Pensions and Other Retirement Benefits

Voted Rs. 26927,26,22,000

Charged Rs. 21,65,21,000

Total Rs. 26948,91,43,000

	Voted Rs.	Charged Rs.	Total Rs.
Gross Expenditure	26927,26,22,000	21,65,21,000	26948,91,43,000
Deduct - Recoveries	-8555,90,30,000	-1,000	-8555,90,31,000
Net Expenditure	18371,35,92,000	21,65,20,000	18393,01,12,000

REVENUE EXPENDITURE

ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
01 - CIVIL				
101- Superannuation and Retirement allowances				
• Administrative Expenditure	8381,02,54,735	8511,34,00,000	8135,31,78,000	8554,79,00,000
Total - 101	8381,02,54,735	8511,34,00,000	8135,31,78,000	8554,79,00,000
102- Commuted value of Pensions				
• Administrative Expenditure	1112,15,76,533	1265,10,00,000	1212,25,18,000	1297,10,94,000
Total - 102	1112,15,76,533	1265,10,00,000	1212,25,18,000	1297,10,94,000
103- Compassionate allowances				
• Administrative Expenditure	13,14,510	20,39,000	14,33,000	15,33,000
Total - 103	13,14,510	20,39,000	14,33,000	15,33,000
104- Gratuities				
• Administrative Expenditure	1272,78,76,434	1234,93,47,000	1403,90,07,000	1404,87,45,000
Total - 104	1272,78,76,434	1234,93,47,000	1403,90,07,000	1404,87,45,000
105- Family Pension				
• Administrative Expenditure	2543,94,27,426	2549,25,00,000	2572,89,76,000	2667,00,04,000
Total - 105	2543,94,27,426	2549,25,00,000	2572,89,76,000	2667,00,04,000
106- Pensionary Charges in respect of High Court Judges				
• Administrative Expenditure	Voted 1,73,51,800	60,00,000	10,00,000	15,00,000
	Charged 8,33,34,147	13,19,21,000	20,76,21,000	21,65,21,000

REVENUE EXPENDITURE
ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 106	10,06,85,947	13,79,21,000	20,86,21,000	21,80,21,000
108- Contributions to Provident Funds				
• Administrative Expenditure	11,664	2,00,000	1,15,000	1,15,000
Total - 108	11,664	2,00,000	1,15,000	1,15,000
109- Pensions to employees of State Aided Educational Institutions				
• Administrative Expenditure	10393,25,90,136	10170,33,98,000	10441,27,91,000	10570,65,80,000
Total - 109	10393,25,90,136	10170,33,98,000	10441,27,91,000	10570,65,80,000
110- Pension to employees of Local bodies				
• Administrative Expenditure	944,82,88,188	951,09,60,000	1029,86,34,000	1101,95,39,000
• State Development Schemes	...	...	...	...
Total - 110	944,82,88,188	951,09,60,000	1029,86,34,000	1101,95,39,000
111- Pensions to Legislators				
• Administrative Expenditure	10,07,64,384	12,17,87,000	10,98,33,000	11,75,21,000
Total - 111	10,07,64,384	12,17,87,000	10,98,33,000	11,75,21,000
112- Equated payment of Sterling pension transferred from capital				
• Administrative Expenditure	...	...	...	...
Total - 112	...	...	...	...
115- Leave Encashment Benefits				
• Administrative Expenditure	802,63,33,362	805,68,28,000	831,87,03,000	842,11,12,000
Total - 115	802,63,33,362	805,68,28,000	831,87,03,000	842,11,12,000
117- Government Contribution for Defined Contribution Pension Scheme under National Pension System				
• Administrative Expenditure	10,37,22,433	10,71,31,000	11,30,58,000	12,09,72,000
Total - 117	10,37,22,433	10,71,31,000	11,30,58,000	12,09,72,000
200- Other Pensions				
• Administrative Expenditure	4,84,74,062	6,25,06,000	5,28,37,000	5,65,35,000
Total - 200	4,84,74,062	6,25,06,000	5,28,37,000	5,65,35,000
800- Other Expenditure				
• Administrative Expenditure	415,56,95,259	439,94,01,000	443,20,67,000	458,94,72,000

REVENUE EXPENDITURE
ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 800	415,56,95,259	439,94,01,000	443,20,67,000	458,94,72,000
Grand Total - Gross	25901,70,15,073	25970,84,18,000	26119,17,71,000	26948,91,43,000
Voted	25893,36,80,926	25957,64,97,000	26098,41,50,000	26927,26,22,000
Charged	8,33,34,147	13,19,21,000	20,76,21,000	21,65,21,000
Administrative Expenditure	25901,70,15,073	25970,84,18,000	26119,17,71,000	26948,91,43,000
Voted	25893,36,80,926	25957,64,97,000	26098,41,50,000	26927,26,22,000
Charged	8,33,34,147	13,19,21,000	20,76,21,000	21,65,21,000
State Development Schemes	...	...	...	...
Deduct Recoveries	-42,50,58,126	-65,68,20,000	-54,90,31,000	-8555,90,31,000
Voted	-42,50,58,126	-65,68,18,000	-54,90,30,000	-8555,90,30,000
Charged	...	-2,000	-1,000	-1,000
Grand Total - Net	25859,19,56,947	25905,15,98,000	26064,27,40,000	18393,01,12,000
Voted	25850,86,22,800	25891,96,79,000	26043,51,20,000	18371,35,92,000
Charged	8,33,34,147	13,19,19,000	20,76,20,000	21,65,20,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2071

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 2071-01-101 - SUPERANNUATION AND RETIREMENT ALLOWANCES				
01 - CIVIL				
101- Superannuation and Retirement allowances				
Administrative Expenditure				
001- Payments to Central Government on account of pensions payable to officers appointed by the Secretary of State (Charged) [FD]				
04- Pension/Gratuities	8,41,284	2,10,00,000	9,17,000	9,81,000
Total - 2071-01-101-001	8,41,284	2,10,00,000	9,17,000	9,81,000
002- Pensionary charges of the Oriental Gas Company Undertakings [FD]				
04- Pension/Gratuities	...	...	...	...
003- Pre-Partition Pensions transferred from East Pakistan [FD]				
04- Pension/Gratuities	...	...	...	...
004- Post-Partition Pensions transferred from east Pakistan [FD]				
04- Pension/Gratuities	...	...	...	...
005- Other pensions [FD]				
04- Pension/Gratuities	8380,94,13,451	8509,24,00,000	8135,22,61,000	8554,69,19,000
12- Medical Reimbursements under WBHS 2008	...	...	...	...
Total - 2071-01-101-005	8380,94,13,451	8509,24,00,000	8135,22,61,000	8554,69,19,000
Total - Administrative Expenditure	8381,02,54,735	8511,34,00,000	8135,31,78,000	8554,79,00,000
Total - 2071-01-101	8381,02,54,735	8511,34,00,000	8135,31,78,000	8554,79,00,000
Voted	8381,02,54,735	8511,34,00,000	8135,31,78,000	8554,79,00,000
Charged	...	...	...	...

DETAILED ACCOUNT NO. 2071-01-102 - COMMUTED VALUE OF PENSIONS

01 - CIVIL				
102- Commuted value of Pensions				
Administrative Expenditure				
001- Fund Required for Payment of Commuted Value of Pension [FD]				
04- Pension/Gratuities	1112,15,76,533	1265,10,00,000	1212,25,18,000	1297,10,94,000
12- Medical Reimbursements under WBHS 2008	...	...	...	...
Total - 2071-01-102-001	1112,15,76,533	1265,10,00,000	1212,25,18,000	1297,10,94,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2071

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - Administrative Expenditure	1112,15,76,533	1265,10,00,000	1212,25,18,000	1297,10,94,000
Total - 2071-01-102	1112,15,76,533	1265,10,00,000	1212,25,18,000	1297,10,94,000
Voted	1112,15,76,533	1265,10,00,000	1212,25,18,000	1297,10,94,000
Charged	...	...	...	...

DETAILED ACCOUNT NO. 2071-01-103 - COMPASSIONATE ALLOWANCES

01 - CIVIL

103- Compassionate allowances

Administrative Expenditure

001- Requirement of Fund for Payment on Compassionate Cases [FD]

04- Pension/Gratuities	13,14,510	20,39,000	14,33,000	15,33,000
07- Medical Reimbursements

Total - 2071-01-103-001	13,14,510	20,39,000	14,33,000	15,33,000
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Total - Administrative Expenditure	13,14,510	20,39,000	14,33,000	15,33,000
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Total - 2071-01-103	13,14,510	20,39,000	14,33,000	15,33,000
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Voted	13,14,510	20,39,000	14,33,000	15,33,000
Charged

DETAILED ACCOUNT NO. 2071-01-104 - GRATUITIES

01 - CIVIL

104- Gratuities

Administrative Expenditure

001- Ordinary gratuities [FD]

04- Pension/Gratuities	1,58,02,341	78,22,000	1,72,25,000	1,84,31,000
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Total - 2071-01-104-001	1,58,02,341	78,22,000	1,72,25,000	1,84,31,000
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002- Compassionate Gratuity [FD]

04- Pension/Gratuities	...	11,22,000	5,22,000	5,22,000
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Total - 2071-01-104-002	...	11,22,000	5,22,000	5,22,000
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003- Retiring gratuity [FD]

04- Pension/Gratuities	977,87,01,060	1025,60,00,000	1035,87,84,000	1050,48,99,000
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Voted	977,87,01,060	1025,60,00,000	1035,87,84,000	1050,48,99,000
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07- Medical Reimbursements
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REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2071

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
12- Medical Reimbursements under WBHS 2008	...	...	...	...
Total - 2071-01-104-003	977,87,01,060	1025,60,00,000	1035,87,84,000	1050,48,99,000
004- Death gratuity [FD]				
04- Pension/Gratuities	106,07,32,203	138,59,47,000	115,61,98,000	123,71,32,000
12- Medical Reimbursements under WBHS 2008	...	...	...	...
Total - 2071-01-104-004	106,07,32,203	138,59,47,000	115,61,98,000	123,71,32,000
005- Payment of Gratuity to part time teachers attached to Government Homoeopathic Medical Colleges and Hospitals [FD]				
04- Pension/Gratuities	1,84,12,010	1,21,86,000	2,00,69,000	2,14,74,000
Total - 2071-01-104-005	1,84,12,010	1,21,86,000	2,00,69,000	2,14,74,000
007- Payment of gratuity to Part Time Teachers (PTT) and Contractual Whole Time Teacher (CWTT) [FD]				
04- Pension/Gratuities	26,00,000	18,66,000	41,34,000	30,32,000
Total - 2071-01-104-007	26,00,000	18,66,000	41,34,000	30,32,000
008- Payment of Gratuity to Contractual/Casual/Daily rated Workers engaged in Government Offices [FD]				
04- Pension/Gratuities	7,80,28,820	5,30,00,000	8,50,51,000	9,10,05,000
Total - 2071-01-104-008	7,80,28,820	5,30,00,000	8,50,51,000	9,10,05,000
009- Payment of Terminal Benefit to Anganwadi Workers & Anganwadi Healers [FD]				
04- Pension/Gratuities	164,49,00,000	57,17,20,000	179,29,41,000	191,84,47,000
Total - 2071-01-104-009	164,49,00,000	57,17,20,000	179,29,41,000	191,84,47,000
010- Payment of Gratuity to State Aided College Teachers (SACT) of State-aided Govt / Non-Govt Colleges [FD]				
04- Pension/Gratuities	12,87,00,000	4,96,84,000	15,20,83,000	15,38,03,000
Total - 2071-01-104-010	12,87,00,000	4,96,84,000	15,20,83,000	15,38,03,000
011- Payment of terminal benefits to SSK and MSK teachers engaged the Government-aided Educational Institutions [FD]				
04- Pension/Gratuities	...	1,00,00,000	45,20,00,000	10,00,00,000
Total - 2071-01-104-011	...	1,00,00,000	45,20,00,000	10,00,00,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2071

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - Administrative Expenditure	1272,78,76,434	1234,93,47,000	1403,90,07,000	1404,87,45,000
Total - 2071-01-104	1272,78,76,434	1234,93,47,000	1403,90,07,000	1404,87,45,000
Voted	1272,78,76,434	1234,93,47,000	1403,90,07,000	1404,87,45,000
Charged	...	...	...	...

DETAILED ACCOUNT NO. 2071-01-105 - FAMILY PENSION

01 - CIVIL

105- Family Pension

Administrative Expenditure

001- Requirement of Fund for Payment of Family Pension [FD]

04- Pension/Gratuities	2543,94,27,426	2549,25,00,000	2572,89,76,000	2667,00,04,000
12- Medical Reimbursements under WBHS 2008	...	...	...	...

Total - 2071-01-105-001 2543,94,27,426 2549,25,00,000 2572,89,76,000 2667,00,04,000

Total - Administrative Expenditure 2543,94,27,426 2549,25,00,000 2572,89,76,000 2667,00,04,000

Total - 2071-01-105 **2543,94,27,426** **2549,25,00,000** **2572,89,76,000** **2667,00,04,000**

Voted 2543,94,27,426 2549,25,00,000 2572,89,76,000 2667,00,04,000
Charged

DETAILED ACCOUNT NO. 2071-01-106 - PENSIONARY CHARGES IN RESPECT OF HIGH COURT JUDGES

01 - CIVIL

106- Pensionary Charges in respect of High Court Judges

Administrative Expenditure

001- Provision for Pensionary Charges in respect of Court Judges [FD]

04- Pension/Gratuities	Voted	1,73,51,800	60,00,000	10,00,000	15,00,000
	Charged	...	1,85,21,000	2,10,21,000	2,15,21,000
12- Medical Reimbursements under WBHS 2008		...	...	...	...

Total - 2071-01-106-001 1,73,51,800 2,45,21,000 2,20,21,000 2,30,21,000

Voted 1,73,51,800 59,99,000 10,00,000 15,00,000
Charged ... 1,85,21,000 2,10,21,000 2,15,21,000

002- Provision for post retiral benefits of retired Chief Justices and retired High Court Judges [FD]

04- Pension/Gratuities	Charged	...	1,00,000	1,00,000	1,00,000
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REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2071

		Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
07- Medical Reimbursements	<i>Charged</i>	...	...	10,00,00,000	10,50,00,000
50- Other Charges	<i>Charged</i>	8,33,34,147	11,33,00,000	8,65,00,000	8,99,00,000
Total - 2071-01-106-002		8,33,34,147	11,34,00,000	18,66,00,000	19,50,00,000
Total - Administrative Expenditure		10,06,85,947	13,79,21,000	20,86,21,000	21,80,21,000
	<i>Voted</i>	1,73,51,800	60,00,000	10,00,000	15,00,000
	<i>Charged</i>	8,33,34,147	13,19,21,000	20,76,21,000	21,65,21,000
Total - 2071-01-106		10,06,85,947	13,79,21,000	20,86,21,000	21,80,21,000
	<i>Voted</i>	1,73,51,800	60,00,000	10,00,000	15,00,000
	<i>Charged</i>	8,33,34,147	13,19,21,000	20,76,21,000	21,65,21,000

DETAILED ACCOUNT NO. 2071-01-108 - CONTRIBUTIONS TO PROVIDENT FUNDS

01 - CIVIL

108- Contributions to Provident Funds

Administrative Expenditure

001- Requirement for Contribution to Provident Fund [FD]

04- Pension/Gratuities	...	1,00,000	1,00,000	1,00,000
12- Medical Reimbursements under WBHS 2008	11,664	1,00,000	15,000	15,000

Total - 2071-01-108-001 11,664 2,00,000 1,15,000 1,15,000

Total - Administrative Expenditure 11,664 2,00,000 1,15,000 1,15,000

Total - 2071-01-108 **11,664** **2,00,000** **1,15,000** **1,15,000**

	<i>Voted</i>	11,664	2,00,000	1,15,000	1,15,000
	<i>Charged</i>	...	...	...	...

DETAILED ACCOUNT NO. 2071-01-109 - PENSIONS TO EMPLOYEES OF STATE AIDED EDUCATIONAL INSTITUTIONS

01 - CIVIL

109- Pensions to employees of State Aided Educational

Institutions

Administrative Expenditure

001- Pensions to Employees of Primary,Secondary School,other Educational Institutions/Organisation,Colleges Pensions.Commuted Value of Pensions to Emp.of State-Aided Educational Institution,Ad-hoc Relief [FD]

04- Pension/Gratuities	10393,25,90,136	10170,33,98,000	10441,27,91,000	10570,65,80,000
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REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2071

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2071-01-109-001	10393,25,90,136	10170,33,98,000	10441,27,91,000	10570,65,80,000
Total - Administrative Expenditure	10393,25,90,136	10170,33,98,000	10441,27,91,000	10570,65,80,000
Total - 2071-01-109	10393,25,90,136	10170,33,98,000	10441,27,91,000	10570,65,80,000
Voted	10393,25,90,136	10170,33,98,000	10441,27,91,000	10570,65,80,000
Charged	...	...	...	...

DETAILED ACCOUNT NO. 2071-01-110 - PENSION TO EMPLOYEES OF LOCAL BODIES

01 - CIVIL

110- Pension to employees of Local bodies

Administrative Expenditure

001- Provision for Payment of Pension to Employees of Local Bodies [FD]

04- Pension/Gratuities	513,86,05,561	496,45,00,000	560,10,80,000	599,31,56,000
12- Medical Reimbursements under WBHS 2008	...	...	...	...

Total - 2071-01-110-001 513,86,05,561 496,45,00,000 560,10,80,000 599,31,56,000

002- Payment of pension to the Employees of Panchayet Bodies. [FD]

02- Wages	...	...	...	...
04- Pension/Gratuities	409,21,89,800	428,53,55,000	446,04,87,000	477,27,21,000

Total - 2071-01-110-002 409,21,89,800 428,53,55,000 446,04,87,000 477,27,21,000

003- Pension to the employees of WBCADC [FD]

04- Pension/Gratuities	21,74,92,827	26,11,05,000	23,70,67,000	25,36,62,000
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Total - 2071-01-110-003 21,74,92,827 26,11,05,000 23,70,67,000 25,36,62,000

Total - Administrative Expenditure 944,82,88,188 951,09,60,000 1029,86,34,000 1101,95,39,000

State Development Schemes

004- SP-State Plan(Annual Plan & Xi/XiiTh Plan) [FD]

04- Pension/Gratuities
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Total - 2071-01-110 **944,82,88,188** **951,09,60,000** **1029,86,34,000** **1101,95,39,000**

Voted	944,82,88,188	951,09,60,000	1029,86,34,000	1101,95,39,000
Charged	...	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2071

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 2071-01-111 - PENSIONS TO LEGISLATORS				
01 - CIVIL				
111- Pensions to Legislators				
Administrative Expenditure				
001- Fund for Payment for Pension to Legislators [FD]				
04- Pension/Gratuities	10,07,64,384	12,17,87,000	10,98,33,000	11,75,21,000
Total - 2071-01-111-001	10,07,64,384	12,17,87,000	10,98,33,000	11,75,21,000
002- Medical Allowances to the Ex-members of Legislative Assembly and spouses of such members [FD]				
50- Other Charges	...	...	...	...
Total - Administrative Expenditure	10,07,64,384	12,17,87,000	10,98,33,000	11,75,21,000
Total - 2071-01-111	10,07,64,384	12,17,87,000	10,98,33,000	11,75,21,000
Voted	10,07,64,384	12,17,87,000	10,98,33,000	11,75,21,000
Charged	...	...	...	...

DETAILED ACCOUNT NO. 2071-01-112 - EQUATED PAYMENT OF STERLING PENSION TRANSFERRED FROM CAPITAL

01 - CIVIL				
112- Equated payment of Sterling pension transferred from capital				
Administrative Expenditure				
001- Fund required for equated payment of Sterling Pension Transferred from Capital [FD]				
04- Pension/Gratuities	...	...	...	...
Total - 2071-01-112	...	...	...	...
Voted	...	...	...	...
Charged	...	...	...	...

DETAILED ACCOUNT NO. 2071-01-115 - LEAVE ENCASHMENT BENEFITS

01 - CIVIL				
115- Leave Encashment Benefits				
Administrative Expenditure				
001- Fund Required for Payment on Leave Encashment Benefits [FD]				
04- Pension/Gratuities	801,39,45,220	804,93,38,000	830,52,00,000	840,66,64,000
07- Medical Reimbursements	...	...	...	...
12- Medical Reimbursements under WBHS 2008	...	...	...	...
Total - 2071-01-115-001	801,39,45,220	804,93,38,000	830,52,00,000	840,66,64,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2071

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
002- Fund required for payment of Leave Encashment Benefits to the work charged employees [FD]				
04- Pension/Gratuities	1,23,88,142	74,90,000	1,35,03,000	1,44,48,000
Total - 2071-01-115-002	1,23,88,142	74,90,000	1,35,03,000	1,44,48,000
Total - Administrative Expenditure	802,63,33,362	805,68,28,000	831,87,03,000	842,11,12,000
Total - 2071-01-115	802,63,33,362	805,68,28,000	831,87,03,000	842,11,12,000
Voted	802,63,33,362	805,68,28,000	831,87,03,000	842,11,12,000
Charged	...	...	...	...

DETAILED ACCOUNT NO. 2071-01-117 - GOVERNMENT CONTRIBUTION FOR DEFINED CONTRIBUTION PENSION SCHEME UNDER NATIONAL PENSION SYSTEM

01 - CIVIL				
117- Government Contribution for Defined Contribution Pension Scheme under National Pension System				
Administrative Expenditure				
001- Government Contribution for AIS New Pension Scheme (NPS) [FD]				
04- Pension/Gratuities	8,13,67,456	8,78,53,000	8,86,91,000	9,48,99,000
Total - 2071-01-117-001	8,13,67,456	8,78,53,000	8,86,91,000	9,48,99,000
002- Contribution of Government for National Pension Scheme (NPS) for Divisional Accountants / Divisional Accounts Officer of AG (WB) and other Central Government Employees on deputation to the State [FD]				
04- Pension/Gratuities	2,09,81,293	1,86,60,000	2,28,70,000	2,44,71,000
Total - 2071-01-117-002	2,09,81,293	1,86,60,000	2,28,70,000	2,44,71,000
003- Contribution of Government for National Pension Scheme (NPS) for Other State Government Employees on deputation to the State [FD]				
04- Pension/Gratuities	13,73,684	6,18,000	14,97,000	16,02,000
Total - 2071-01-117-003	13,73,684	6,18,000	14,97,000	16,02,000
Total - Administrative Expenditure	10,37,22,433	10,71,31,000	11,30,58,000	12,09,72,000
Total - 2071-01-117	10,37,22,433	10,71,31,000	11,30,58,000	12,09,72,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2071

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Voted	10,37,22,433	10,71,31,000	11,30,58,000	12,09,72,000
<i>Charged</i>	...	...	...	...

DETAILED ACCOUNT NO. 2071-01-200 - OTHER PENSIONS

01 - CIVIL

200- Other Pensions

Administrative Expenditure

001- Fund Required for Payment of Other Pension [FD]				
04- Pension/Gratuities	4,49,98,300	5,78,85,000	4,90,48,000	5,24,81,000
Total - 2071-01-200-001	4,49,98,300	5,78,85,000	4,90,48,000	5,24,81,000
002- Pension to special Assistants and confidential Assistants to Ministers (FA) [FD]				
04- Pension/Gratuities	...	...	...	...
003- Pension for the employees of Calcutta University Institute Hall [FD]				
04- Pension/Gratuities	34,75,762	46,21,000	37,89,000	40,54,000
Total - 2071-01-200-003	34,75,762	46,21,000	37,89,000	40,54,000
Total - Administrative Expenditure	4,84,74,062	6,25,06,000	5,28,37,000	5,65,35,000
Total - 2071-01-200	4,84,74,062	6,25,06,000	5,28,37,000	5,65,35,000
Voted	4,84,74,062	6,25,06,000	5,28,37,000	5,65,35,000
<i>Charged</i>	...	...	...	...

DETAILED ACCOUNT NO. 2071-01-800 - OTHER EXPENDITURE

01 - CIVIL

800- Other Expenditure

Administrative Expenditure

001- Fund Required for Meeting Other Expenditure [FD]				
04- Pension/Gratuities	98,95,77,438	104,49,35,000	107,86,39,000	115,41,44,000
12- Medical Reimbursements under WBHS 2008	2,44,082	13,38,000	3,00,000	3,00,000
17- Transportation Cost On Retirement	...	...	...	...
Total - 2071-01-800-001	98,98,21,520	104,62,73,000	107,89,39,000	115,44,44,000
002- Re-imbusement of Medical Expenses to Pensioners [FD]				
04- Pension/Gratuities	...	...	...	...
07- Medical Reimbursements	4,31,12,723	5,71,00,000	5,71,00,000	5,82,42,000
12- Medical Reimbursements under WBHS 2008	68,56,22,316	87,34,35,000	87,34,35,000	89,09,04,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2071

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 2071-01-800-002	72,87,35,039	93,05,35,000	93,05,35,000	94,91,46,000
004- Payment to the Health Care Organisations for cashless medical facility [FD]				
12- Medical Reimbursements under WBHS 2008	243,71,38,700	242,25,93,000	242,25,93,000	248,58,82,000
Total - 2071-01-800-004	243,71,38,700	242,25,93,000	242,25,93,000	248,58,82,000
Total - Administrative Expenditure	415,56,95,259	439,94,01,000	443,20,67,000	458,94,72,000
Total - 2071-01-800	415,56,95,259	439,94,01,000	443,20,67,000	458,94,72,000
Voted	415,56,95,259	439,94,01,000	443,20,67,000	458,94,72,000
Charged	...	...	...	...

DETAILED ACCOUNT NO. 2071 - DEDUCT RECOVERIES IN REDUCTION OF EXPENDITURE

01 - CIVIL

101- Superannuation and Retirement allowances

Administrative Expenditure

001-Payments to Central Government on account of pensions payable to officers appointed by the Secretary of State (Charged) [FD]

70-Deduct Recoveries

01-Others	-8,41,284	-2,10,00,000	-1,000	-1,000
02-W.B.H.S. 2008	...	...	...	...

002-Pensionary charges of the Oriental Gas Company Undertakings [FD]

70-Deduct Recoveries

01-Others	...	-1,000	...	...
02-W.B.H.S. 2008	...	...	...	...

004-Post-Partition Pensions transferred from east Pakistan [FD]

70-Deduct Recoveries

01-Others	...	-1,000
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005-Other pensions [FD]

70-Deduct Recoveries

01-Others	-11,06,00,567	-19,00,00,000	-15,00,00,000	-1005,00,00,000
02-W.B.H.S. 2008	...	...	...	...

<i>Total - 101 - Deduct - Recoveries</i>	-11,14,41,851	-21,10,02,000	-15,00,01,000	-1005,00,01,000
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102- Commuted value of Pensions

Administrative Expenditure

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2071

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
001-Fund Required for Payment of Commuted Value of Pension [FD]				
70-Deduct Recoveries				
01-Others	-5,36,198	-16,00,000	-6,00,000	-6,00,000
02-W.B.H.S. 2008	...	...	...	...
<i>Total - 102 - Deduct - Recoveries</i>	-5,36,198	-16,00,000	-6,00,000	-6,00,000
103- Compassionate allowances				
Administrative Expenditure				
001-Requirement of Fund for Payment on Compassionate Cases [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	-1,000	-1,000
02-W.B.H.S. 2008	...	...	...	...
<i>Total - 103 - Deduct - Recoveries</i>	...	-1,000	-1,000	-1,000
104- Gratuities				
Administrative Expenditure				
001-Ordinary gratuities [FD]				
70-Deduct Recoveries				
01-Others	-13,218	-1,000	-1,000	-1,000
02-W.B.H.S. 2008	...	...	...	...
003-Retiring gratuity [FD]				
70-Deduct Recoveries				
01-Others	-30,83,643	-10,00,000	-10,00,000	-10,00,000
02-W.B.H.S. 2008	...	...	...	...
004-Death gratuity [FD]				
70-Deduct Recoveries				
01-Others	-2,98,416	-45,00,000	-5,00,000	-5,00,000
02-W.B.H.S. 2008	...	...	...	...
010-Payment of Gratuity to State Aided College Teachers (SACT) of State-aided Govt / Non-Govt Colleges [FD]				
70-Deduct Recoveries				
01-Others	-3,00,000	...	-2,00,000	-2,00,000
<i>Total - 104 - Deduct - Recoveries</i>	-36,95,277	-55,01,000	-17,01,000	-17,01,000
105- Family Pension				
Administrative Expenditure				
001-Requirement of Fund for Payment of Family Pension [FD]				
70-Deduct Recoveries				
01-Others	-5,22,54,046	-11,20,00,000	-9,50,00,000	-1035,00,00,000
02-W.B.H.S. 2008	...	...	...	...
<i>Total - 105 - Deduct - Recoveries</i>	-5,22,54,046	-11,20,00,000	-9,50,00,000	-1035,00,00,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2071

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
106- Pensionary Charges in respect of High Court Judges				
Administrative Expenditure				
001-Provision for Pensionary Charges in respect of Court Judges [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
002-Provision for post retiral benefits of retired Chief Justices and retired High Court Judges [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	-1,000	-1,000
<i>Total - 106 - Deduct - Recoveries</i>				
	...	-2,000	-1,000	-1,000
108- Contributions to Provident Funds				
Administrative Expenditure				
001-Requirement for Contribution to Provident Fund [FD]				
70-Deduct Recoveries				
01-Others	-11,664	-1,000	-1,000	-1,000
<i>Total - 108 - Deduct - Recoveries</i>				
	-11,664	-1,000	-1,000	-1,000
109- Pensions to employees of State Aided Educational Institutions				
Administrative Expenditure				
001-Pensions to Employees of Primary,Secondary School,other Educational Institutions/Organisation,Colleges Pensions.Commuted Value of Pensions to Emp.of State-Aided Educational Institution,Ad-hoc Relief [FD]				
70-Deduct Recoveries				
01-Others	-14,95,02,017	-18,55,00,000	-20,50,00,000	-1045,50,00,000
02-W.B.H.S. 2008	...	...	...	...
<i>Total - 109 - Deduct - Recoveries</i>				
	-14,95,02,017	-18,55,00,000	-20,50,00,000	-1045,50,00,000
110- Pension to employees of Local bodies				
Administrative Expenditure				
001-Provision for Payment of Pension to Employees of Local Bodies [FD]				
70-Deduct Recoveries				
01-Others	-7,98,966	-65,00,000	-12,00,000	-12,00,000
02-W.B.H.S. 2008	...	...	...	...
002-Payment of pension to the Employees of Panchayet Bodies. [FD]				
70-Deduct Recoveries				
01-Others	-29,31,289	-55,00,000	-35,00,000	-35,00,000
02-W.B.H.S. 2008	...	...	...	...
003-Pension to the employees of WBCADC [FD]				
70-Deduct Recoveries				

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2071

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
01-Others	-1,36,307	-1,000	-1,00,000	-1,00,000
<i>Total - 110 - Deduct - Recoveries</i>	-38,66,562	-1,20,01,000	-48,00,000	-48,00,000
111- Pensions to Legislators				
Administrative Expenditure				
001-Fund for Payment for Pension to Legislators [FD]				
70-Deduct Recoveries				
01-Others	-1,38,370	-12,50,000	-1,00,000	-1,00,000
02-W.B.H.S. 2008	...	...	...	...
<i>Total - 111 - Deduct - Recoveries</i>	-1,38,370	-12,50,000	-1,00,000	-1,00,000
115- Leave Encashment Benefits				
Administrative Expenditure				
001-Fund Required for Payment on Leave Encashment Benefits [FD]				
70-Deduct Recoveries				
01-Others	-2,91,897	-40,00,000	-10,00,000	-10,00,000
02-W.B.H.S. 2008	...	...	...	...
<i>Total - 115 - Deduct - Recoveries</i>	-2,91,897	-40,00,000	-10,00,000	-10,00,000
117- Government Contribution for Defined Contribution Pension Scheme under National Pension System				
Administrative Expenditure				
001-Government Contribution for AIS New Pension Scheme (NPS) [FD]				
70-Deduct Recoveries				
01-Others	-16,598	-1,000	-1,000	-1,000
002-Contribution of Government for National Pension Scheme (NPS) for Divisional Accountants / Divisional Accounts Officer of AG (WB) and other Central Government Employees on deputation to the State [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	-1,000	-1,000
003-Contribution of Government for National Pension Scheme (NPS) for Other State Government Employees on deputation to the State [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	-1,000	-1,000
<i>Total - 117 - Deduct - Recoveries</i>	-16,598	-3,000	-3,000	-3,000
200- Other Pensions				
Administrative Expenditure				
001-Fund Required for Payment of Other Pension [FD]				
70-Deduct Recoveries				

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2071

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
01-Others	-17,828	-3,50,000	-1,00,000	-1,00,000
002-Pension to special Assistants and confidential Assistants to Ministers (FA) [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
<i>Total - 200 - Deduct - Recoveries</i>	-17,828	-3,51,000	-1,00,000	-1,00,000
800- Other Expenditure				
Administrative Expenditure				
001-Fund Required for Meeting Other Expenditure [FD]				
70-Deduct Recoveries				
01-Others	-1,11,33,312	-1,30,00,000	-1,00,00,000	-1,00,00,000
02-W.B.H.S. 2008	...	...	...	...
002-Re-imburement of Medical Expenses to Pensioners [FD]				
70-Deduct Recoveries				
01-Others	-5,50,693	-1,000	-1,00,000	-1,00,000
02-W.B.H.S. 2008	...	...	...	...
004-Payment to the Health Care Organisations for cashless medical facility [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	-1,000	-1,000
<i>Total - 800 - Deduct - Recoveries</i>	-1,16,84,005	-1,30,02,000	-1,01,01,000	-1,01,01,000
911- Deduct Recoveries of Overpayments				
Administrative Expenditure				
001-Fund Required for Payment of Commuted Value of Pension [FD]				
70-Deduct Recoveries				
01-Others	-5,00,03,310	-6,50,00,000	-4,00,00,000	-4,50,00,000
02-W.B.H.S. 2008	...	...	...	...
002-Retiring Gratuity [FD]				
70-Deduct Recoveries				
01-Others	-4,80,906	-11,01,000	-1,00,000	-1,00,000
02-W.B.H.S. 2008	...	...	...	...
003-Pension to Employees of Primary,Secondary School,Other Edu.Inst./Orga. Colleges-Pension,Comut. Value of Pen. to Empl.of State-Aided Edu.Inst.,Ad-hoc Relief [FD]				
70-Deduct Recoveries				
01-Others	-85,31,101	-65,00,000	-50,00,000	-3105,50,00,000
02-W.B.H.S. 2008	...	...	...	...
004-Death Gratuity [FD]				
70-Deduct Recoveries				
01-Others	-1,77,780	-20,00,000	-2,00,000	-2,00,000
02-W.B.H.S. 2008	...	...	...	...
005-Other Pensions [FD]				

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2071

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
70-Deduct Recoveries				
01-Others	-3,19,19,082	-3,50,00,000	-3,50,00,000	-2358,50,00,000
02-W.B.H.S. 2008	...	...	...	...
006-Fund required for payment on Leave encashment Benifits [FD]				
70-Deduct Recoveries				
01-Others	-3,47,573	-10,00,000	-3,00,000	-3,00,000
007-Requirement for contribution to Provident Fund [FD]				
70-Deduct Recoveries				
01-Others	-1,02,344	-1,000	-1,000	-1,000
008-Government Contribution for AIS New Pension Scheme (NPS) [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
009-Contribution of Government for National Pension Scheme (NPS) for Divisional Accountants / Divisional Accounts Officer of AG (WB) and other Central Government Employees on deputation to the State [FD]				
70-Deduct Recoveries				
01-Others	-22,000	-1,000	-10,000	-10,000
010-Contribution of Government for National Pension Scheme (NPS) for Other State Government Employees on deputation to the State [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	-1,000	-1,000
011-Provision for post retiral benefits of retired Chief Justices and retired High Court Judges [FD]				
70-Deduct Recoveries				
01-Others	-17,717	-1,000	-10,000	-10,000
<i>Total - 911 - Deduct - Recoveries</i>	-9,16,01,813	-11,06,06,000	-8,06,22,000	-5468,56,22,000
<i>Total - 2071 - Deduct - Recoveries</i>	-42,50,58,126	-65,68,20,000	-54,90,31,000	-8555,90,31,000

REVENUE EXPENDITURE

DEMAND No. 18

Finance Department

A. General Services - (e) Pensions and Miscellaneous General Services

Head of Account : 2075 - Miscellaneous General Services

Voted Rs. 371,17,99,000

Charged Rs. Nil

Total Rs. 371,17,99,000

	Voted Rs.	Charged Rs.	Total Rs.
Gross Expenditure	371,17,99,000	...	371,17,99,000
Deduct - Recoveries	-3,000	...	-3,000
Net Expenditure	371,17,96,000	...	371,17,96,000

REVENUE EXPENDITURE

ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
103- State Lotteries				
• Administrative Expenditure	...	30,77,000	7,75,000	1,10,000
Total - 103	...	30,77,000	7,75,000	1,10,000
797- Transfer to/from Reserve Fund And Deposit Account				
• Administrative Expenditure	50,00,00,000	50,00,00,000	50,00,00,000	50,00,00,000
Total - 797	50,00,00,000	50,00,00,000	50,00,00,000	50,00,00,000
800- Other Expenditure				
• Administrative Expenditure	Voted 242,20,88,354	248,28,33,000	314,87,15,000	321,16,89,000
	Charged ...	...	9,37,32,000	...
Total - 800	242,20,88,354	248,28,33,000	324,24,47,000	321,16,89,000
Grand Total - Gross	292,20,88,354	298,59,10,000	374,32,22,000	371,17,99,000
	Voted 292,20,88,354	298,59,10,000	364,94,90,000	371,17,99,000
	Charged ...	...	9,37,32,000	...
Administrative Expenditure	292,20,88,354	298,59,10,000	374,32,22,000	371,17,99,000
	Voted 292,20,88,354	298,59,10,000	364,94,90,000	371,17,99,000
	Charged ...	...	9,37,32,000	...
Deduct Recoveries	-94,08,884	-6,000	-215,48,65,000	-3,000

REVENUE EXPENDITURE
ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Grand Total - Net	291,26,79,470	298,59,04,000	158,83,57,000	371,17,96,000
Voted	291,26,79,470	298,59,04,000	149,46,25,000	371,17,96,000
<i>Charged</i>	...	...	<i>9,37,32,000</i>	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2075

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
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DETAILED ACCOUNT NO. 2075-00-103 - STATE LOTTERIES

103- State Lotteries

Administrative Expenditure

001- State Lotteries [FD]				
14- Rents, Rates and Taxes	...	...	...	...
26- Advertising and Publicity Expenses	...	30,60,000	7,65,000	1,00,000
28- Payment of Professional and Special Services				
02-Other charges	...	...	...	...
50- Other Charges	...	17,000	10,000	10,000
Total - 2075-00-103-001	...	30,77,000	7,75,000	1,10,000
<hr/>				
Total - Administrative Expenditure	...	30,77,000	7,75,000	1,10,000
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Total - 2075-00-103	...	30,77,000	7,75,000	1,10,000
<hr/>				
Voted	...	30,77,000	7,75,000	1,10,000
<i>Charged</i>

DETAILED ACCOUNT NO. 2075-00-797 - TRANSFER TO/FROM RESERVE FUND AND DEPOSIT ACCOUNT

797- Transfer to/from Reserve Fund And Deposit Account

Administrative Expenditure

001- Contribution to Guarantee Redemption Fund [FD]				
63- Inter-Account Transfer	Voted	50,00,00,000	50,00,00,000	50,00,00,000
	<i>Charged</i>	...	...	...
Total - 2075-00-797-001		50,00,00,000	50,00,00,000	50,00,00,000
<hr/>				
Total - Administrative Expenditure		50,00,00,000	50,00,00,000	50,00,00,000
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Total - 2075-00-797		50,00,00,000	50,00,00,000	50,00,00,000
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	Voted	50,00,00,000	50,00,00,000	50,00,00,000
	<i>Charged</i>

DETAILED ACCOUNT NO. 2075-00-800 - OTHER EXPENDITURE

800- Other Expenditure

Administrative Expenditure

002- Grants to clubs of Government employees for promotion of recreational activities [FD]				
31- Grants-in-aid-GENERAL				
02-Other Grants	...	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2075

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
003- Payment of Guaranteed value invoked [FD]				
50- Other Charges	...	...	...	...
004- Payment to Health Care Organisations for cashless medical facility [FD]				
12- Medical Reimbursements under WBHS 2008	242,20,88,354	248,28,33,000	314,87,15,000	321,16,89,000
Total - 2075-00-800-004	242,20,88,354	248,28,33,000	314,87,15,000	321,16,89,000
005- Clearance of suspense balances for payments made directly from the Cash balance of the State [FD]				
50- Other Charges	...	...	9,37,32,000	...
Total - 2075-00-800-005	...	...	9,37,32,000	...
Total - Administrative Expenditure	242,20,88,354	248,28,33,000	324,24,47,000	321,16,89,000
Voted	242,20,88,354	248,28,33,000	314,87,15,000	321,16,89,000
Charged	...	...	9,37,32,000	...
Total - 2075-00-800	242,20,88,354	248,28,33,000	324,24,47,000	321,16,89,000
Voted	242,20,88,354	248,28,33,000	314,87,15,000	321,16,89,000
Charged	...	...	9,37,32,000	...

DETAILED ACCOUNT NO. 2075 - DEDUCT RECOVERIES IN REDUCTION OF EXPENDITURE

103- State Lotteries

Administrative Expenditure

001-State Lotteries [FD]

70-Deduct Recoveries

01-Others

02-W.B.H.S. 2008

...	-1,000	-1,000	-1,000
...
<i>Total - 103 - Deduct - Recoveries</i>	...	-1,000	-1,000

800- Other Expenditure

Administrative Expenditure

002-Grants to clubs of Government employees for promotion of recreational activities [FD]

70-Deduct Recoveries

01-Others

...	-1,000	...	...
<i>Total - 800 - Deduct - Recoveries</i>	...	-1,000	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2075

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
911- Deduct Recoveries of Overpayments				
Administrative Expenditure				
001-State Lotteries [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
02-W.B.H.S. 2008	...	...	...	...
002-State Lotteries [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
02-W.B.H.S. 2008	...	...	...	...
004-Payment to Health Care Organisations for cashless medical facility [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
005-Transfer of Fund from closed & inoperative Reserved Fund [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
007-Written back amount pertaining to non-encashed Pre-Audit Cheques [FD]				
70-Deduct Recoveries				
01-Others	-94,08,884	...	-1,000	-1,000
008-One-time adjustment of e-Pradan failed transactions [FD]				
70-Deduct Recoveries				
01-Others	...	...	-215,48,63,000	-1,000
<i>Total - 911 - Deduct - Recoveries</i>	-94,08,884	-4,000	-215,48,64,000	-2,000
<i>Total - 2075 - Deduct - Recoveries</i>	-94,08,884	-6,000	-215,48,65,000	-3,000

REVENUE EXPENDITURE

DEMAND No. 18

Finance Department

B - Social Services - (g) Social Welfare and Nutrition

Head of Account : 2235 - Social Security And Welfare

Voted Rs. 140,17,16,000

Charged Rs. Nil

Total Rs. 140,17,16,000

	Voted Rs.	Charged Rs.	Total Rs.
Gross Expenditure	140,17,16,000	...	140,17,16,000
Deduct - Recoveries	-42,000	...	-42,000
Net Expenditure	140,16,74,000	...	140,16,74,000

REVENUE EXPENDITURE

ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
02 - SOCIAL WELFARE				
001- Direction and Administration				
• State Development Schemes	13,14,890	90,00,00,000	90,00,00,000	115,00,00,000
Total - 001	13,14,890	90,00,00,000	90,00,00,000	115,00,00,000
Total - 02	13,14,890	90,00,00,000	90,00,00,000	115,00,00,000
60 - OTHER SOCIAL SECURITY AND WELFARE PROGRAMMES				
048- Compensation Under The Victim Compensation Scheme				
• Administrative Expenditure	2,00,10,000	10,00,00,000	14,00,00,000	15,00,00,000
Total - 048	2,00,10,000	10,00,00,000	14,00,00,000	15,00,00,000
104- Deposit Linked Insurance Scheme Government PF				
• Administrative Expenditure	...	...	...	...
Total - 104	...	...	...	...
200- Other Programmes				
• Administrative Expenditure	6,11,47,633	9,97,17,000	9,90,97,000	10,17,16,000
• State Development Schemes	...	...	...	...
• State Development Schemes (Central Assistance)	...	...	...	...
Total - 200	6,11,47,633	9,97,17,000	9,90,97,000	10,17,16,000
789- Development Action Plan for Scheduled Castes (DAPSC)				
• State Development Schemes	...	...	...	...

REVENUE EXPENDITURE
ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 789	...	...	...	...
796- Development Action Plan for Scheduled Tribes (DAPST)				
• State Development Schemes	...	...	...	...
Total - 796	...	...	...	...
800- Other Expenditure				
• Administrative Expenditure	...	...	...	...
Total - 800	...	...	...	...
Total - 60	8,11,57,633	19,97,17,000	23,90,97,000	25,17,16,000
Grand Total - Gross	8,24,72,523	109,97,17,000	113,90,97,000	140,17,16,000
Voted	8,24,72,523	109,97,17,000	113,90,97,000	140,17,16,000
Charged	...	...	...	...
Administrative Expenditure	8,11,57,633	19,97,17,000	23,90,97,000	25,17,16,000
State Development Schemes	13,14,890	90,00,00,000	90,00,00,000	115,00,00,000
State Development Schemes (Central Assistance)	...	...	...	...
Deduct Recoveries	-5,56,381	-12,000	-42,000	-42,000
Grand Total - Net	8,19,16,142	109,97,05,000	113,90,55,000	140,16,74,000
Voted	8,19,16,142	109,97,05,000	113,90,55,000	140,16,74,000
Charged	...	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2235

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 2235-02-001 - DIRECTION AND ADMINISTRATION				
02 - SOCIAL WELFARE				
001- Direction and Administration				
State Development Schemes				
026- Consultancy Services for PMU, Data Exchange Framework and Design of Platform (External Loan of EAP-World Bank) (EAP) [FD]				
28- Payment of Professional and Special Services				
02-Other charges	...	10,00,00,000	10,00,00,000	10,00,00,000
Total - 2235-02-001-026	...	10,00,00,000	10,00,00,000	10,00,00,000
027- Consultancy Services for PMU, Data Exchange Framework and Design of Platform (State Share of EAP-World Bank) (EAP) [FD]				
28- Payment of Professional and Special Services				
02-Other charges	13,14,890	5,00,00,000	5,00,00,000	15,00,00,000
Total - 2235-02-001-027	13,14,890	5,00,00,000	5,00,00,000	15,00,00,000
028- Establishment of Project Management Unit for Strengthening Social Protection Delivery Systems (External Loan of EAP-World Bank) (EAP) [FD]				
27- Minor Works/ Maintenance	...	5,00,00,000	5,00,00,000	5,00,00,000
28- Payment of Professional and Special Services				
02-Other charges	...	10,00,00,000	10,00,00,000	15,00,00,000
50- Other Charges	...	15,00,00,000	15,00,00,000	15,00,00,000
Total - 2235-02-001-028	...	30,00,00,000	30,00,00,000	35,00,00,000
029- Establishment of Project Management Unit for Strengthening Social Protection Delivery Systems (State Share of EAP-World Bank) (EAP) [FD]				
27- Minor Works/ Maintenance	...	15,00,00,000	15,00,00,000	15,00,00,000
28- Payment of Professional and Special Services				
02-Other charges	...	15,00,00,000	15,00,00,000	20,00,00,000
50- Other Charges	...	15,00,00,000	15,00,00,000	20,00,00,000
Total - 2235-02-001-029	...	45,00,00,000	45,00,00,000	55,00,00,000
Total - State Development Schemes	13,14,890	90,00,00,000	90,00,00,000	115,00,00,000
Total - 2235-02-001	13,14,890	90,00,00,000	90,00,00,000	115,00,00,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2235

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Voted	13,14,890	90,00,00,000	90,00,00,000	115,00,00,000
<i>Charged</i>	...	...	...	...

DETAILED ACCOUNT NO. 2235-60-048 - COMPENSATION UNDER THE VICTIM COMPENSATION SCHEME

60 - OTHER SOCIAL SECURITY AND WELFARE PROGRAMMES

048- Compensation Under The Victim Compensation Scheme

Administrative Expenditure

001- Compensation Under The Victim Compensation Scheme [FD]

31- Grants-in-aid-GENERAL

02-Other Grants

2,00,10,000 10,00,00,000 14,00,00,000 15,00,00,000

Total - 2235-60-048-001

2,00,10,000 10,00,00,000 14,00,00,000 15,00,00,000

Total - Administrative Expenditure

2,00,10,000 10,00,00,000 14,00,00,000 15,00,00,000

Total - 2235-60-048

2,00,10,000 10,00,00,000 14,00,00,000 15,00,00,000

Voted

2,00,10,000 10,00,00,000 14,00,00,000 15,00,00,000

Charged

...

DETAILED ACCOUNT NO. 2235-60-104 - DEPOSIT LINKED INSURANCE SCHEME GOVERNMENT PF

60 - OTHER SOCIAL SECURITY AND WELFARE PROGRAMMES

104- Deposit Linked Insurance Scheme Government PF

Administrative Expenditure

001- Deposit Linked Insurance Scheme for the Members of A.I.S. Government P.F. [FD]

31- Grants-in-aid-GENERAL

02-Other Grants

...

002- Deposit Linked Insurance Scheme for the Members of Government P.F. other than A.I.S. Officers [FD]

31- Grants-in-aid-GENERAL

02-Other Grants

...

Total - 2235-60-104

...

Voted

...

Charged

...

DETAILED ACCOUNT NO. 2235-60-200 - OTHER PROGRAMMES

60 - OTHER SOCIAL SECURITY AND WELFARE PROGRAMMES

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2235

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
200- Other Programmes				
Administrative Expenditure				
015- Other Ex-gratia Payments [FD]				
04- Pension/Gratuities	...	...	...	...
31- Grants-in-aid-GENERAL				
02-Other Grants	93,59,600	3,95,58,000	4,60,00,000	4,73,80,000
Total - 2235-60-200-015	93,59,600	3,95,58,000	4,60,00,000	4,73,80,000
024- Expenditure for issuing free travel passes to the freedom-fighters and political sufferers [FD]				
31- Grants-in-aid-GENERAL				
02-Other Grants	...	...	...	...
034- Payment of Monthly Allowances to Political Sufferers for Post Independence Democratic Movement [FD]				
04- Pension/Gratuities	...	...	...	...
31- Grants-in-aid-GENERAL				
02-Other Grants	...	...	...	...
50- Other Charges	...	50,000	...	...
Total - 2235-60-200-034	...	50,000	...	...
045- Payment of monthly allowance to the Recipients (Freedom fighters) of Swatantrata Sainik Samman Pension [FD]				
04- Pension/Gratuities	...	8,58,000	1,00,000	1,00,000
31- Grants-in-aid-GENERAL				
02-Other Grants	...	...	...	...
50- Other Charges	3,44,44,861	3,83,48,000	3,51,34,000	3,58,37,000
Total - 2235-60-200-045	3,44,44,861	3,92,06,000	3,52,34,000	3,59,37,000
068- Compensation under the Victim Compensation Scheme [FD]				
31- Grants-in-aid-GENERAL				
02-Other Grants	...	...	...	...
069- Assistance to Freedom fighter's scheme [FD]				
31- Grants-in-aid-GENERAL				
02-Other Grants	1,73,43,172	2,09,03,000	1,78,63,000	1,83,99,000
50- Other Charges	...	...	...	...
Total - 2235-60-200-069	1,73,43,172	2,09,03,000	1,78,63,000	1,83,99,000
071- Government Assistance towards compensation under West Bengal Compensation Scheme for affected persons under the Sharada Scam, 2013 [FD]				
31- Grants-in-aid-GENERAL				
02-Other Grants	...	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2235

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - Administrative Expenditure	6,11,47,633	9,97,17,000	9,90,97,000	10,17,16,000
State Development Schemes				
095- New Programmes for Development of the State [FD]				
50- Other Charges	...	...	...	...
State Development Schemes (Central Assistance)				
088- Social Protection Delivery Platform under Strengthening the Social Protection System funded World Bank (EAP) [FD]				
28- Payment of Professional and Special Services				
02-Other charges	...	...	...	...
50- Other Charges	...	...	...	...
Total - 2235-60-200	6,11,47,633	9,97,17,000	9,90,97,000	10,17,16,000
Voted	6,11,47,633	9,97,17,000	9,90,97,000	10,17,16,000
<i>Charged</i>	...	...	...	...

DETAILED ACCOUNT NO. 2235-60-789 - DEVELOPMENT ACTION PLAN FOR SCHEDULED CASTES (DAPSC)

60 - OTHER SOCIAL SECURITY AND WELFARE PROGRAMMES				
789- Development Action Plan for Scheduled Castes (DAPSC)				
State Development Schemes				
024- New Programmes for Development of the State [FD]				
50- Other Charges	...	...	...	...
Total - 2235-60-789	...	...	...	...
Voted	...	...	...	...
<i>Charged</i>	...	...	...	...

DETAILED ACCOUNT NO. 2235-60-796 - DEVELOPMENT ACTION PLAN FOR SCHEDULED TRIBES (DAPST)

60 - OTHER SOCIAL SECURITY AND WELFARE PROGRAMMES				
796- Development Action Plan for Scheduled Tribes (DAPST)				
State Development Schemes				
026- New Programmes for Development of the State [FD]				
50- Other Charges	...	...	...	...
Total - 2235-60-796	...	...	...	...
Voted	...	...	...	...
<i>Charged</i>	...	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2235

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 2235-60-800 - OTHER EXPENDITURE				
60 - OTHER SOCIAL SECURITY AND WELFARE PROGRAMMES				
800- Other Expenditure				
Administrative Expenditure				
009- Compensation payable to the affected Covid Warrior or to the family member of deceased Covid Warrior [FD]				
31- Grants-in-aid-GENERAL				
02-Other Grants				
Total - 2235-60-800				
Voted				
Charged				

DETAILED ACCOUNT NO. 2235 - DEDUCT RECOVERIES IN REDUCTION OF EXPENDITURE

60 - OTHER SOCIAL SECURITY AND WELFARE PROGRAMMES				
104- Deposit Linked Insurance Scheme Government PF				
Administrative Expenditure				
002-Deposit Linked Insurance Scheme for the Members of Government P.F. other than A.I.S. Officers [FD]				
70-Deduct Recoveries				
01-Others				
<i>Total - 104 - Deduct - Recoveries</i>				
200- Other Programmes				
Administrative Expenditure				
015-Other Ex-gratia Payments [FD]				
70-Deduct Recoveries				
01-Others				
02-W.B.H.S. 2008				
034-Payment of Monthly Allowances to Political Sufferers for Post Independence Democratic Movement [FD]				
70-Deduct Recoveries				
01-Others				
02-W.B.H.S. 2008				
045-Payment of monthly allowance to the Recipients (Freedom fighters) of Swatantrata Sainik Samman Pension [FD]				
70-Deduct Recoveries				
01-Others				
02-W.B.H.S. 2008				
069-Assistance to Freedom fighter's scheme [FD]				
70-Deduct Recoveries				
01-Others				

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2235

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
071-Government Assistance towards compensation under West Bengal Compensation Scheme for affected persons under the Sharada Scam, 2013 [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
<i>Total - 200 - Deduct - Recoveries</i>	-1,46,052	-5,000	-21,000	-21,000
911- Deduct Recoveries of Overpayments				
Administrative Expenditure				
001-Other Ex-gratia Payments [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
02-W.B.H.S. 2008	...	...	...	...
015-Other Ex-gratia Payments [FD]				
70-Deduct Recoveries				
01-Others	-2,47,007	-1,000	-10,000	-10,000
034-Payment of Monthly Allowance to the Recipients (Freedom Fighters) of Swatantrata Sainik Samman Pension [FD]				
70-Deduct Recoveries				
01-Others	-1,49,975	-1,000	-10,000	-10,000
045-Payment of monthly allowance to the Recipients {Freedom Fighters} of Swatantrata Sainik Samman Pension [FD]				
70-Deduct Recoveries				
01-Others	-10,097	-1,000	-1,000	-1,000
062-Government Contribution towards compensation under West Bengal Scheme for affected persons of Sharadha Scam,2013 [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
070-Government Contribution towards compensation under West Bengal Scheme for affected persons of Sharadha Scam,2013 [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
State Development Schemes				
069-Assistance to Freedom Fighter's Scheme [FD]				
70-Deduct Recoveries				
01-Others	-3,250	...	...	...
<i>Total - 911 - Deduct - Recoveries</i>	-4,10,329	-6,000	-21,000	-21,000
<i>Total - 2235 - Deduct - Recoveries</i>	-5,56,381	-12,000	-42,000	-42,000

REVENUE EXPENDITURE
DEMAND No. 18
Finance Department
B - Social Services - (h) Others
Head of Account : 2250 - Other Social Services

Voted Rs. 1,34,64,000

Charged Rs. Nil

Total Rs. 1,34,64,000

	Voted Rs.	Charged Rs.	Total Rs.
Gross Expenditure	1,34,64,000	...	1,34,64,000
<i>Deduct - Recoveries</i>	...	...	...
Net Expenditure	1,34,64,000	...	1,34,64,000

REVENUE EXPENDITURE
ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
800- Other Expenditure				
• Administrative Expenditure	1,22,40,000	1,56,02,000	1,24,64,000	1,24,64,000
• State Development Schemes	...	20,00,000	7,50,000	10,00,000
Total - 800	1,22,40,000	1,76,02,000	1,32,14,000	1,34,64,000
Grand Total - Gross	1,22,40,000	1,76,02,000	1,32,14,000	1,34,64,000
Voted	1,22,40,000	1,76,02,000	1,32,14,000	1,34,64,000
<i>Charged</i>	...	...	...	...
Administrative Expenditure	1,22,40,000	1,56,02,000	1,24,64,000	1,24,64,000
State Development Schemes	...	20,00,000	7,50,000	10,00,000
<i>Deduct Recoveries</i>	...	-2,000	...	...
Grand Total - Net	1,22,40,000	1,76,00,000	1,32,14,000	1,34,64,000
Voted	1,22,40,000	1,76,00,000	1,32,14,000	1,34,64,000
<i>Charged</i>	...	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2250

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 2250-00-800 - OTHER EXPENDITURE				
800- Other Expenditure				
Administrative Expenditure				
008- Grants in lieu of remission of taxes [FD]				
31- Grants-in-aid-GENERAL				
02-Other Grants	...	...	...	...
013- Grants to the Indian Institute of Public Administration -West Bengal Regional Branch [FD]				
31- Grants-in-aid-GENERAL				
02-Other Grants	...	51,000	51,000	51,000
Total - 2250-00-800-013	...	51,000	51,000	51,000
020- Contribution to National Institute of Public Finance and Policy for setting up a State's Finance Cell [FD]				
31- Grants-in-aid-GENERAL				
02-Other Grants	...	51,000	51,000	51,000
Total - 2250-00-800-020	...	51,000	51,000	51,000
029- The Governor of West Bengal Welfare Fund [FD]				
32- Contribution	1,22,40,000	1,55,00,000	1,23,62,000	1,23,62,000
Total - 2250-00-800-029	1,22,40,000	1,55,00,000	1,23,62,000	1,23,62,000
Total - Administrative Expenditure	1,22,40,000	1,56,02,000	1,24,64,000	1,24,64,000
State Development Schemes				
004- Grants towards Marketing facilities / Marketing Promotion [FD]				
31- Grants-in-aid-GENERAL				
02-Other Grants	...	20,00,000	7,50,000	10,00,000
Total - 2250-00-800-004	...	20,00,000	7,50,000	10,00,000
Total - State Development Schemes	...	20,00,000	7,50,000	10,00,000
Total - 2250-00-800	1,22,40,000	1,76,02,000	1,32,14,000	1,34,64,000
Voted	1,22,40,000	1,76,02,000	1,32,14,000	1,34,64,000
Charged	...	...	...	...

DETAILED ACCOUNT NO. 2250 - DEDUCT RECOVERIES IN REDUCTION OF EXPENDITURE

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2250

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
800- Other Expenditure				
State Development Schemes				
004-Grants towards Marketing facilities / Marketing Promotion [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
02-W.B.H.S. 2008
<i>Total - 800 - Deduct - Recoveries</i>	...	-1,000	...	...
911- Deduct Recoveries of Overpayments				
Administrative Expenditure				
004-Posts and Telegraphs Department on Account of Foreign State Telegram [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
<i>Total - 911 - Deduct - Recoveries</i>	...	-1,000	...	...
<i>Total - 2250 - Deduct - Recoveries</i>	...	-2,000	...	...

REVENUE EXPENDITURE

DEMAND No. 18

Finance Department

C - Economic Services - (f) Industry and Minerals

Head of Account : 2851 - Village and Small Industries

Voted Rs. 3,22,21,000

Charged Rs. Nil

Total Rs. 3,22,21,000

	Voted Rs.	Charged Rs.	Total Rs.
Gross Expenditure	3,22,21,000	...	3,22,21,000
Deduct - Recoveries	...	...	...
Net Expenditure	3,22,21,000	...	3,22,21,000

REVENUE EXPENDITURE

ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
001- Direction and Administration				
• Administrative Expenditure	2,24,60,201	2,31,35,000	3,55,58,000	3,22,21,000
Total - 001	2,24,60,201	2,31,35,000	3,55,58,000	3,22,21,000
Grand Total - Gross	2,24,60,201	2,31,35,000	3,55,58,000	3,22,21,000
Voted	2,24,60,201	2,31,35,000	3,55,58,000	3,22,21,000
Charged	...	...	...	...
Administrative Expenditure	2,24,60,201	2,31,35,000	3,55,58,000	3,22,21,000
<i>Deduct Recoveries</i>	...	...	...	...
Grand Total - Net	2,24,60,201	2,31,35,000	3,55,58,000	3,22,21,000
Voted	2,24,60,201	2,31,35,000	3,55,58,000	3,22,21,000
Charged	...	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 2851

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 2851-00-001 - DIRECTION AND ADMINISTRATION				
001- Direction and Administration				
Administrative Expenditure				
007- Reimbursement of Remuneration & Administrative Costs to Kalyani Spinning Mills Ltd for deployment of employees [FD]				
31- Grants-in-aid-GENERAL				
02-Other Grants	2,24,60,201	2,31,35,000	3,55,58,000	3,22,21,000
Total - 2851-00-001-007	2,24,60,201	2,31,35,000	3,55,58,000	3,22,21,000
Total - Administrative Expenditure	2,24,60,201	2,31,35,000	3,55,58,000	3,22,21,000
Total - 2851-00-001	2,24,60,201	2,31,35,000	3,55,58,000	3,22,21,000
Voted	2,24,60,201	2,31,35,000	3,55,58,000	3,22,21,000
Charged	...	...	...	...

REVENUE EXPENDITURE

DEMAND No. 18

Finance Department

C - Economic Services - (j) General Economic Services

Head of Account : 3454 - Census, Surveys and Statistics

Voted Rs. Nil

Charged Rs. Nil

Total Rs. Nil

	Voted Rs.	Charged Rs.	Total Rs.
Gross Expenditure
Deduct - Recoveries
Net Expenditure

REVENUE EXPENDITURE

ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
02 - SURVEYS AND STATISTICS				
112- Economic Advice and Statistics				
• Administrative Expenditure
• State Development Schemes (Central Assistance)
Total - 112
Grand Total - Gross
Voted
Charged
Administrative Expenditure
Deduct Recoveries	...	-1,000	...	...
Grand Total - Net	...	-1,000	...	...
Voted	...	-1,000	...	...
Charged

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 3454

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 3454-02-112 - ECONOMIC ADVICE AND STATISTICS				
02 - SURVEYS AND STATISTICS				
112- Economic Advice and Statistics				
Administrative Expenditure				
005- Setting up of Employees and Pensioners Database under the recommendation of the 13th Finance Commission (13th FC) funded by State (13-FCS) [FD]				
50- Other Charges	...	...	...	...
Total - 3454-02-112	...	...	...	...
	Voted	...	...	...
	<i>Charged</i>	...	...	...

DETAILED ACCOUNT NO. 3454 - DEDUCT RECOVERIES IN REDUCTION OF EXPENDITURE

02 - SURVEYS AND STATISTICS				
911- Deduct Recoveries of Overpayments				
Administrative Expenditure				
002-Setting up of employees and pensioners Database under the recommendation of the 13th Finance commission [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	...	...
<i>Total - 911 - Deduct - Recoveries</i>	...	-1,000	...	...
Total - 3454 - Deduct - Recoveries	...	-1,000	...	...

REVENUE EXPENDITURE

DEMAND No. 18

Finance Department

C - Economic Services - (j) General Economic Services

Head of Account : 3475 - Other General Economic Services

Voted Rs. 14,60,09,000

Charged Rs. Nil

Total Rs. 14,60,09,000

	Voted Rs.	Charged Rs.	Total Rs.
Gross Expenditure	14,60,09,000	...	14,60,09,000
Deduct - Recoveries	-1,000	...	-1,000
Net Expenditure	14,60,08,000	...	14,60,08,000

REVENUE EXPENDITURE

ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
001- Direction and Administration				
• Administrative Expenditure	...	...	14,13,92,000	14,54,94,000
Total - 001	...	...	14,13,92,000	14,54,94,000
200- Regulation of Other Business Undertakings				
• Administrative Expenditure	3,68,239	9,75,000	4,78,000	5,15,000
Total - 200	3,68,239	9,75,000	4,78,000	5,15,000
Grand Total - Gross	3,68,239	9,75,000	14,18,70,000	14,60,09,000
Voted	3,68,239	9,75,000	14,18,70,000	14,60,09,000
Charged	...	...	...	...
Administrative Expenditure	3,68,239	9,75,000	14,18,70,000	14,60,09,000
<i>Deduct Recoveries</i>	...	-1,000	-1,000	-1,000
Grand Total - Net	3,68,239	9,74,000	14,18,69,000	14,60,08,000
Voted	3,68,239	9,74,000	14,18,69,000	14,60,08,000
Charged	...	...	...	...

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 3475

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 3475-00-001 - DIRECTION AND ADMINISTRATION				
001- Direction and Administration				
Administrative Expenditure				
001- Directorate of Economic Offences under the Administrative control of the Finance Department. [FD]				
01- Salaries				
01-Pay	8,44,13,000	8,69,45,000
14-Grade Pay
02-Dearness Allowance	1,64,03,000	1,68,96,000
03-House Rent Allowance	68,00,000	70,04,000
04-Ad hoc Bonus	2,42,000	2,42,000
07-Other Allowances	26,73,000	27,26,000
09-Ration Allowance	16,00,000	16,32,000
12-Medical Allowance	34,000	34,000
Total - 3475-00-001-001-01	11,21,65,000	11,54,79,000

02- Wages	64,41,000	66,34,000
05- Rewards	1,68,000	1,73,000
07- Medical Reimbursements	9,00,000	9,14,000
11- Travel Expenses	2,45,000	2,52,000
12- Medical Reimbursements under WBHS 2008	81,03,000	82,65,000
13- Office Expenses				
01-Electricity	12,20,000	12,56,000
02-Telephone	1,89,000	1,95,000
03-Maintenance / P.O.L. for Office Vehicles	36,00,000	37,08,000
04-Other Office Expenses	16,30,000	16,66,000
Total - 3475-00-001-001-13	66,39,000	68,25,000

14- Rents, Rates and Taxes
16- Publications
21- Materials and Supplies/Stores and Equipment				
01-Diet	1,000	1,000
04-Others
Total - 3475-00-001-001-21	1,000	1,000

22- Arms and Ammunition
24- P.O.L.(Police,Ambulance etc.)	18,75,000	19,30,000
25- Clothing and Tentage (Police Uniform)	20,000	21,000
26- Advertising and Publicity Expenses	10,000	10,000
27- Minor Works/ Maintenance	7,19,000	7,41,000
28- Payment of Professional and Special Services				
02-Other charges	15,00,000	15,45,000
41- Secret Service Expenditure	19,00,000	19,57,000
50- Other Charges	5,00,000	5,15,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 3475

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
77- Computerisation	1,26,000	1,26,000
78- Outsourcing of Services	5,000	5,000
88- Escort Charges	1,000	1,000
98- Training	74,000	1,00,000
Total - 3475-00-001-001	14,13,92,000	14,54,94,000
Total - Administrative Expenditure	14,13,92,000	14,54,94,000
Total - 3475-00-001	14,13,92,000	14,54,94,000
Voted	14,13,92,000	14,54,94,000
Charged

DETAILED ACCOUNT NO. 3475-00-200 - REGULATION OF OTHER BUSINESS UNDERTAKINGS

200- Regulation of Other Business Undertakings

Administrative Expenditure

002- Administration of the Bengal Money-lenders Act, 1940 [FD]

01- Salaries

01-Pay	3,10,898	7,22,000	3,36,000	3,46,000
14-Grade Pay	...	...	...	...
02-Dearness Allowance	43,050	1,59,000	64,000	90,000
03-House Rent Allowance	14,291	51,000	34,000	35,000
04-Ad hoc Bonus	...	7,000	8,000	8,000
07-Other Allowances	...	...	...	...
12-Medical Allowance	...	...	...	...

Total - 3475-00-200-002-01 3,68,239 9,39,000 4,42,000 4,79,000

07- Medical Reimbursements

12- Medical Reimbursements under WBHS 2008

13- Office Expenses

01-Electricity	...	...	...	...
02-Telephone	...	...	...	...
03-Maintenance / P.O.L. for Office Vehicles	...	...	...	...
04-Other Office Expenses	...	11,000	11,000	11,000

Total - 3475-00-200-002-13 ... 11,000 11,000 11,000

50- Other Charges

Total - 3475-00-200-002 3,68,239 9,75,000 4,78,000 5,15,000

REVENUE EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 3475

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - Administrative Expenditure	3,68,239	9,75,000	4,78,000	5,15,000
Total - 3475-00-200	3,68,239	9,75,000	4,78,000	5,15,000
Voted	3,68,239	9,75,000	4,78,000	5,15,000
Charged	...	...	...	...

DETAILED ACCOUNT NO. 3475 - DEDUCT RECOVERIES IN REDUCTION OF EXPENDITURE

200- Regulation of Other Business Undertakings

Administrative Expenditure				
002-Administration of the Bengal Money-lenders Act, 1940 [FD]				
70-Deduct Recoveries				
01-Others	...	-1,000	-1,000	-1,000
02-W.B.H.S. 2008	...	...	...	...
<i>Total - 200 - Deduct - Recoveries</i>	...	-1,000	-1,000	-1,000
Total - 3475 - Deduct - Recoveries	...	-1,000	-1,000	-1,000

CAPITAL EXPENDITURE

DEMAND No. 18

Finance Department

A. Capital Account of General Services -

Head of Account : 4059 - Capital Outlay on Public Works

Voted Rs. 27,50,00,000

Charged Rs. Nil

Total Rs. 27,50,00,000

	Voted Rs.	Charged Rs.	Total Rs.
Gross Expenditure	27,50,00,000	...	27,50,00,000
<i>Deduct - Recoveries</i>	...	...	...
Net Expenditure	27,50,00,000	...	27,50,00,000

CAPITAL EXPENDITURE

ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
01 - OFFICE BUILDINGS				
051- Construction				
• Administrative Expenditure	...	...	...	...
• State Development Schemes	12,23,00,387	24,02,00,000	18,50,00,000	27,50,00,000
Total - 051	12,23,00,387	24,02,00,000	18,50,00,000	27,50,00,000
Grand Total - Gross	12,23,00,387	24,02,00,000	18,50,00,000	27,50,00,000
Voted	12,23,00,387	24,02,00,000	18,50,00,000	27,50,00,000
<i>Charged</i>	...	...	...	...
State Development Schemes	12,23,00,387	24,02,00,000	18,50,00,000	27,50,00,000
<i>Deduct Recoveries</i>	...	...	...	...
Grand Total - Net	12,23,00,387	24,02,00,000	18,50,00,000	27,50,00,000
Voted	12,23,00,387	24,02,00,000	18,50,00,000	27,50,00,000
<i>Charged</i>	...	...	...	...

CAPITAL EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 4059

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 4059-01-051 - CONSTRUCTION				
01 - OFFICE BUILDINGS				
051- Construction				
State Development Schemes				
005- State Excise [FD]				
52- Machinery and Equipment/Tools and Plants	...	1,00,00,000	50,00,000	1,00,00,000
53- Major Works / Land and Buildings	2,93,59,802	5,00,00,000	3,00,00,000	3,00,00,000
Total - 4059-01-051-005	2,93,59,802	6,00,00,000	3,50,00,000	4,00,00,000
006- Sales Tax [FD]				
53- Major Works / Land and Buildings	1,85,60,717	3,00,00,000	2,00,00,000	3,00,00,000
60- Other Capital Expenditure	52,98,797	...	1,00,00,000	1,50,00,000
Total - 4059-01-051-006	2,38,59,514	3,00,00,000	3,00,00,000	4,50,00,000
007- Treasuries and Accounts - Treasury Construction [FD]				
60- Other Capital Expenditure	4,73,00,090	9,00,00,000	5,00,00,000	10,00,00,000
Total - 4059-01-051-007	4,73,00,090	9,00,00,000	5,00,00,000	10,00,00,000
076- Construction of Buildings under the Directorate of Registration and Stamp Revenue [FD]				
53- Major Works / Land and Buildings	1,65,77,727	4,00,00,000	4,00,00,000	4,00,00,000
Total - 4059-01-051-076	1,65,77,727	4,00,00,000	4,00,00,000	4,00,00,000
103- Buildings under the Directorate of State Lotteries [FD]				
53- Major Works / Land and Buildings	52,03,254	1,00,00,000	1,00,00,000	1,00,00,000
Total - 4059-01-051-103	52,03,254	1,00,00,000	1,00,00,000	1,00,00,000
105- Miscellaneous Capital Expenditure under Finance Department [FD]				
52- Machinery and Equipment/Tools and Plants	...	2,00,000	10,00,000	20,00,000
53- Major Works / Land and Buildings	...	...	15,00,000	30,00,000
60- Other Capital Expenditure	...	...	75,00,000	1,50,00,000
Total - 4059-01-051-105	...	2,00,000	1,00,00,000	2,00,00,000
113- Capital Expenditure under Directorate of Pension, PF & Group Insurance [FD]				
53- Major Works / Land and Buildings	...	1,00,00,000	1,00,00,000	2,00,00,000
Total - 4059-01-051-113	...	1,00,00,000	1,00,00,000	2,00,00,000

CAPITAL EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 4059

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - State Development Schemes	12,23,00,387	24,02,00,000	18,50,00,000	27,50,00,000
Total - 4059-01-051	12,23,00,387	24,02,00,000	18,50,00,000	27,50,00,000
Voted	12,23,00,387	24,02,00,000	18,50,00,000	27,50,00,000
Charged	...	...	...	...
Total - 4059 - Deduct - Recoveries	...	...	...	...

CAPITAL EXPENDITURE

DEMAND No. 18

Finance Department

A. Capital Account of General Services -

Head of Account : 4070 - Capital Outlay on Other Administrative Services

Voted Rs. 64,98,79,000

Charged Rs. Nil

Total Rs. 64,98,79,000

	Voted Rs.	Charged Rs.	Total Rs.
Gross Expenditure	64,98,79,000	...	64,98,79,000
<i>Deduct - Recoveries</i>	...	...	...
Net Expenditure	64,98,79,000	...	64,98,79,000

CAPITAL EXPENDITURE

ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
001- Direction and Administration				
• Administrative Expenditure	...	7,72,000	27,94,000	28,79,000
• State Development Schemes	32,68,92,666	46,52,45,000	55,15,00,000	64,70,00,000
Total - 001	32,68,92,666	46,60,17,000	55,42,94,000	64,98,79,000
Grand Total - Gross	32,68,92,666	46,60,17,000	55,42,94,000	64,98,79,000
Voted	32,68,92,666	46,60,17,000	55,42,94,000	64,98,79,000
<i>Charged</i>	...	...	...	...
Administrative Expenditure	...	7,72,000	27,94,000	28,79,000
State Development Schemes	32,68,92,666	46,52,45,000	55,15,00,000	64,70,00,000
<i>Deduct Recoveries</i>	...	...	...	...
Grand Total - Net	32,68,92,666	46,60,17,000	55,42,94,000	64,98,79,000
Voted	32,68,92,666	46,60,17,000	55,42,94,000	64,98,79,000
<i>Charged</i>	...	...	...	...

CAPITAL EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 4070

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 4070-00-001 - DIRECTION AND ADMINISTRATION				
001- Direction and Administration				
 Administrative Expenditure				
003- Finance Department [FD]				
51- Motor Vehicles
030- Capital Expenditure (Other than major works) under Excise Directorate [FD]				
60- Other Capital Expenditure	...	1,50,000	1,50,000	1,55,000
Total - 4070-00-001-030	...	1,50,000	1,50,000	1,55,000
040- Computerisation in Directorate of Small Savings and Other Offices under its Control [FD]				
60- Other Capital Expenditure	...	1,22,000	1,22,000	1,26,000
Total - 4070-00-001-040	...	1,22,000	1,22,000	1,26,000
041- Execution of works of capital nature in West Bengal Taxation Tribunal [FD]				
60- Other Capital Expenditure	...	5,00,000	5,00,000	5,15,000
Total - 4070-00-001-041	...	5,00,000	5,00,000	5,15,000
048- Creation of IT Infrastructure and Computerisation of West Bengal Taxation Tribunal, Bidhannagar [FD]				
60- Other Capital Expenditure	3,72,000	3,83,000
Total - 4070-00-001-048	3,72,000	3,83,000
051- Creation of IT infrastructure & Computerization of Registration Directorate [FD]				
60- Other Capital Expenditure	1,00,000	1,03,000
Total - 4070-00-001-051	1,00,000	1,03,000
053- Creation of IT Infrastructure and Computerization of Directorate of State Lotteries [FD]				
60- Other Capital Expenditure	4,20,000	4,33,000
Total - 4070-00-001-053	4,20,000	4,33,000
055- Creation of IT Infrastructure and Computerisation of the Directorate of Accounts and Treasuries [FD]				
60- Other Capital Expenditure	1,00,000	1,03,000
Total - 4070-00-001-055	1,00,000	1,03,000

CAPITAL EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 4070

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
056- Creation of IT Infrastructure and Computerisation of Finance Department [FD]				
60- Other Capital Expenditure	...	...	9,30,000	9,58,000
Total - 4070-00-001-056	...	...	9,30,000	9,58,000
061- Creation of IT Infrastructure and Computerisation of Directorate of Economic Offences [FD]				
60- Other Capital Expenditure	...	...	1,00,000	1,03,000
Total - 4070-00-001-061	...	...	1,00,000	1,03,000
068- Creation of IT infrastructure & computerization of West Bengal Administrative Tribunal [FD]				
60- Other Capital Expenditure	...	...	...	...
Total - Administrative Expenditure	...	7,72,000	27,94,000	28,79,000
State Development Schemes				
017- Creation of IT Infrastructure (External Loan of EAP-ADB) (EAP) [FD]				
60- Other Capital Expenditure	...	...	...	...
018- Creation of IT Infrastructure (State Share of EAP-ADB) (EAP) [FD]				
60- Other Capital Expenditure	29,17,37,292	40,00,00,000	40,00,00,000	40,00,00,000
Total - 4070-00-001-018	29,17,37,292	40,00,00,000	40,00,00,000	40,00,00,000
027- Computerisation for Sales Tax Complex at Baleghata, Calcutta [FD]				
60- Other Capital Expenditure	3,16,85,605	5,50,00,000	4,00,00,000	7,50,00,000
Total - 4070-00-001-027	3,16,85,605	5,50,00,000	4,00,00,000	7,50,00,000
028- Computerization of the process of registration [FD]				
60- Other Capital Expenditure	27,25,622	1,00,00,000	1,00,00,000	2,00,00,000
Total - 4070-00-001-028	27,25,622	1,00,00,000	1,00,00,000	2,00,00,000
037- Procurement of IT Products and related items for Directorate of State Lotteries [FD]				
60- Other Capital Expenditure	7,44,147	45,000	...	...
Total - 4070-00-001-037	7,44,147	45,000	...	...
038- Creation of Capital Asset in Finance (Internal Audit) Department [FD]				

CAPITAL EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 4070

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
60- Other Capital Expenditure	...	2,00,000	15,00,000	20,00,000
Total - 4070-00-001-038	...	2,00,000	15,00,000	20,00,000
060- Finance Department-Data Processing Centre(DPC)- Procurement under E-Governance initiative through GEM [FD]				
60- Other Capital Expenditure	...	...	10,00,00,000	15,00,00,000
Total - 4070-00-001-060	...	...	10,00,00,000	15,00,00,000
Total - State Development Schemes	32,68,92,666	46,52,45,000	55,15,00,000	64,70,00,000
Total - 4070-00-001	32,68,92,666	46,60,17,000	55,42,94,000	64,98,79,000
Voted	32,68,92,666	46,60,17,000	55,42,94,000	64,98,79,000
Charged	...	...	...	...

CAPITAL EXPENDITURE

DEMAND No. 18

Finance Department

B. Capital Account of Social Services - (g) Capital Account of Social Welfare and Nutrition

Head of Account : 4235 - Capital Outlay on Social Security and Welfare

Voted Rs. 65,00,00,000

Charged Rs. Nil

Total Rs. 65,00,00,000

	Voted Rs.	Charged Rs.	Total Rs.
Gross Expenditure	65,00,00,000	...	65,00,00,000
Deduct - Recoveries	...	...	...
Net Expenditure	65,00,00,000	...	65,00,00,000

CAPITAL EXPENDITURE

ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
02 - SOCIAL WELFARE				
001- Direction and Administration				
• State Development Schemes	2,16,85,332	55,00,00,000	50,00,00,000	65,00,00,000
Total - 001	2,16,85,332	55,00,00,000	50,00,00,000	65,00,00,000
Grand Total - Gross	2,16,85,332	55,00,00,000	50,00,00,000	65,00,00,000
Voted	2,16,85,332	55,00,00,000	50,00,00,000	65,00,00,000
Charged	...	...	...	...
State Development Schemes	2,16,85,332	55,00,00,000	50,00,00,000	65,00,00,000
<i>Deduct Recoveries</i>	...	...	...	...
Grand Total - Net	2,16,85,332	55,00,00,000	50,00,00,000	65,00,00,000
Voted	2,16,85,332	55,00,00,000	50,00,00,000	65,00,00,000
Charged	...	...	...	...

CAPITAL EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 4235

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 4235-02-001 - DIRECTION AND ADMINISTRATION				
02 - SOCIAL WELFARE				
001- Direction and Administration				
State Development Schemes				
003- Creation of Public Digital Infrastructure for Strengthening Social Protection Delivery Systems (External Loan of EAP-World Bank) (EAP) [FD]				
60- Other Capital Expenditure	...	35,00,00,000	30,00,00,000	30,00,00,000
Total - 4235-02-001-003	...	35,00,00,000	30,00,00,000	30,00,00,000
004- Creation of Public Digital Infrastructure for Strengthening Social Protection Delivery Systems (State Share of EAP-World Bank) (EAP) [FD]				
60- Other Capital Expenditure	2,16,85,332	20,00,00,000	20,00,00,000	35,00,00,000
Total - 4235-02-001-004	2,16,85,332	20,00,00,000	20,00,00,000	35,00,00,000
Total - State Development Schemes	2,16,85,332	55,00,00,000	50,00,00,000	65,00,00,000
Total - 4235-02-001	2,16,85,332	55,00,00,000	50,00,00,000	65,00,00,000
	Voted	2,16,85,332	55,00,00,000	50,00,00,000
	Charged	...	...	...

CAPITAL EXPENDITURE

DEMAND No. 18

Finance Department

C. Capital Accounts of Economic Services - (f) Capital Account of Industry and Minerals

Head of Account : 4885 - Other Capital Outlay on Industries and Minerals

Voted Rs. 22,00,00,000

Charged Rs. Nil

Total Rs. 22,00,00,000

	Voted Rs.	Charged Rs.	Total Rs.
Gross Expenditure	22,00,00,000	...	22,00,00,000
Deduct - Recoveries	...	...	...
Net Expenditure	22,00,00,000	...	22,00,00,000

CAPITAL EXPENDITURE

ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
01 - INVESTMENTS IN INDUSTRIAL FINANCIAL INSTITUTIONS				
190- Investments In Public Sector And Other Undertakings				
• State Development Schemes	...	34,00,00,000	12,00,00,000	22,00,00,000
Total - 190	...	34,00,00,000	12,00,00,000	22,00,00,000
Total - 01	...	34,00,00,000	12,00,00,000	22,00,00,000
60 - OTHERS				
800- Other Expenditure				
• State Development Schemes (Central Assistance)
Total - 800
Total - 60
Grand Total - Gross	...	34,00,00,000	12,00,00,000	22,00,00,000
Voted	...	34,00,00,000	12,00,00,000	22,00,00,000
Charged
State Development Schemes	...	34,00,00,000	12,00,00,000	22,00,00,000
State Development Schemes (Central Assistance)
Deduct Recoveries

CAPITAL EXPENDITURE
ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Grand Total - Net	...	34,00,00,000	12,00,00,000	22,00,00,000
Voted	...	34,00,00,000	12,00,00,000	22,00,00,000
Charged

CAPITAL EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 4885

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 4885-01-190 - INVESTMENTS IN PUBLIC SECTOR AND OTHER UNDERTAKINGS				
01 - INVESTMENTS IN INDUSTRIAL FINANCIAL INSTITUTIONS				
190- Investments In Public Sector And Other Undertakings				
State Development Schemes				
001- West Bengal Financial Corporation Ltd [FD]				
54- Investment	...	32,00,00,000	10,00,00,000	20,00,00,000
Total - 4885-01-190-001	...	32,00,00,000	10,00,00,000	20,00,00,000
003- West Bengal Infrastructure Development Finance Corpn. Ltd. [FD]				
54- Investment	...	1,00,00,000	1,00,00,000	1,00,00,000
Total - 4885-01-190-003	...	1,00,00,000	1,00,00,000	1,00,00,000
004- West Bengal Beverage Corporation [FD]				
54- Investment	...	1,00,00,000	1,00,00,000	1,00,00,000
Total - 4885-01-190-004	...	1,00,00,000	1,00,00,000	1,00,00,000
Total - State Development Schemes	...	34,00,00,000	12,00,00,000	22,00,00,000
Total - 4885-01-190	...	34,00,00,000	12,00,00,000	22,00,00,000
Voted	...	34,00,00,000	12,00,00,000	22,00,00,000
Charged

DETAILED ACCOUNT NO. 4885-60-800 - OTHER EXPENDITURE

60 - OTHERS				
800- Other Expenditure				
State Development Schemes (Central Assistance)				
010- West Bengal Industrial Infrastructure Fund under WBDFFP-II (EAP) [FD]				
54- Investment	...	...	...	...
Total - 4885-60-800	...	...	...	...
Voted	...	...	...	...
Charged	...	...	...	...

CAPITAL EXPENDITURE

DEMAND No. 18

Finance Department

C. Capital Accounts of Economic Services - (j) Capital Account of General Economic Services

Head of Account : 5465 - Investments in General Financial and Trading Institutions

Voted Rs. 55,00,00,000

Charged Rs. Nil

Total Rs. 55,00,00,000

	Voted Rs.	Charged Rs.	Total Rs.
Gross Expenditure	55,00,00,000	...	55,00,00,000
Deduct - Recoveries	...	...	...
Net Expenditure	55,00,00,000	...	55,00,00,000

CAPITAL EXPENDITURE

ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
01 - INVESTMENTS IN GENERAL FINANCIAL INSTITUTIONS				
190- Investments in Public Sector and Other Undertakings, Banks, etc.				
• State Development Schemes	28,87,00,000	114,00,00,000	10,00,00,000	55,00,00,000
Total - 190	28,87,00,000	114,00,00,000	10,00,00,000	55,00,00,000
Grand Total - Gross	28,87,00,000	114,00,00,000	10,00,00,000	55,00,00,000
Voted	28,87,00,000	114,00,00,000	10,00,00,000	55,00,00,000
Charged	...	...	...	...
State Development Schemes	28,87,00,000	114,00,00,000	10,00,00,000	55,00,00,000
<i>Deduct Recoveries</i>	...	...	...	...
Grand Total - Net	28,87,00,000	114,00,00,000	10,00,00,000	55,00,00,000
Voted	28,87,00,000	114,00,00,000	10,00,00,000	55,00,00,000
Charged	...	...	...	...

CAPITAL EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 5465

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 5465-01-190 - INVESTMENTS IN PUBLIC SECTOR AND OTHER UNDERTAKINGS, BANKS, ETC.				
01 - INVESTMENTS IN GENERAL FINANCIAL INSTITUTIONS				
190- Investments in Public Sector and Other Undertakings, Banks, etc.				
State Development Schemes				
001- Rural Banks in West Bengal [FD]				
54- Investment	...	75,00,00,000	5,00,00,000	35,00,00,000
Total - 5465-01-190-001	...	75,00,00,000	5,00,00,000	35,00,00,000
002- Goods and Services Tax Network [FD]				
54- Investment	28,87,00,000	39,00,00,000	5,00,00,000	20,00,00,000
Total - 5465-01-190-002	28,87,00,000	39,00,00,000	5,00,00,000	20,00,00,000
Total - State Development Schemes	28,87,00,000	114,00,00,000	10,00,00,000	55,00,00,000
Total - 5465-01-190	28,87,00,000	114,00,00,000	10,00,00,000	55,00,00,000
Voted	28,87,00,000	114,00,00,000	10,00,00,000	55,00,00,000
Charged	...	...	...	...

LOAN AND ADVANCES-DISBURSEMENT

DEMAND No. 18

Finance Department

E. Public Debt -

Head of Account : 6003 - Internal Debt of the State Government

Voted Rs. Nil *Charged Rs. 52752,32,64,000* Total Rs. 52752,32,64,000

	Voted Rs.	Charged Rs.	Total Rs.
Gross Expenditure	... 52752,32,64,000	52752,32,64,000	52752,32,64,000
Deduct - Recoveries	...	...	...
Net Expenditure	... 52752,32,64,000	52752,32,64,000	52752,32,64,000

LOAN AND ADVANCES-DISBURSEMENT

ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
101- Market Loans				
• Administrative Expenditure	Voted ...	...	...	...
	<i>Charged 21900,00,00,000</i>	<i>24000,00,00,000</i>	<i>24000,00,00,000</i>	<i>34430,52,00,000</i>
Total - 101	21900,00,00,000	24000,00,00,000	24000,00,00,000	34430,52,00,000
105- Loans from the National Bank for Agricultural and Rural Development				
• Administrative Expenditure	...	...	...	...
Total - 105	...	...	...	...
106- Compensation and other Bonds				
• Administrative Expenditure	...	...	...	...
Total - 106	...	...	...	...
109- Loans from other Institutions				
• Administrative Expenditure	Voted ...	...	...	...
	<i>Charged 1193,94,51,060</i>	<i>1651,34,31,000</i>	<i>1651,35,21,000</i>	<i>1981,81,16,000</i>
• State Development Schemes	...	...	...	...
Total - 109	1193,94,51,060	1651,34,31,000	1651,35,21,000	1981,81,16,000
110- Ways and Means advances from the Reserve Bank of India				
• Administrative Expenditure	Voted ...	...	...	...
	<i>Charged ...</i>	<i>15000,00,00,000</i>	<i>10000,00,00,000</i>	<i>10000,00,00,000</i>
Total - 110	... 15000,00,00,000	10000,00,00,000	10000,00,00,000	10000,00,00,000

LOAN AND ADVANCES-DISBURSEMENT
ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
111- Special Securities issued to National Small Savings Fund of the Central Government				
• Administrative Expenditure	Voted ...	...	...	...
	<i>Charged</i> 6335,26,62,550	5360,77,88,000	6339,99,48,000	6339,99,48,000
Total - 111	6335,26,62,550	5360,77,88,000	6339,99,48,000	6339,99,48,000
Grand Total - Gross	29429,21,13,610	46012,12,19,000	41991,34,69,000	52752,32,64,000
	Voted ...	...	...	...
	<i>Charged</i> 29429,21,13,610	46012,12,19,000	41991,34,69,000	52752,32,64,000
Administrative Expenditure	29429,21,13,610	46012,12,19,000	41991,34,69,000	52752,32,64,000
	Voted ...	...	...	...
	<i>Charged</i> 29429,21,13,610	46012,12,19,000	41991,34,69,000	52752,32,64,000
Deduct Recoveries	...	...	...	...
Grand Total - Net	29429,21,13,610	46012,12,19,000	41991,34,69,000	52752,32,64,000
	Voted ...	...	...	...
	<i>Charged</i> 29429,21,13,610	46012,12,19,000	41991,34,69,000	52752,32,64,000

LOAN AND ADVANCES-DISBURSEMENT
DETAILED ACCOUNT - MAJOR HEAD 6003

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
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DETAILED ACCOUNT NO. 6003-00-101 - MARKET LOANS

101- Market Loans

Administrative Expenditure

004- 9.75% West Bengal Loan, 1998 [FD]				
56- Repayment of Loans	<i>Charged</i>	...	...	...
064- 11.50 per cent West Bengal Loan,2009 [FD]				
56- Repayment of Loans	<i>Charged</i>	...	...	...
073- 12.00% West Bengal Loan 2011 [FD]				
56- Repayment of Loans	<i>Charged</i>	...	...	...
091- 7.15% West Bengal Loan 2014 received on 25.08.2004 [FD]				
56- Repayment of Loans	<i>Charged</i>	...	...	...
095- 7.65% West Bengal Loan 2019 (PUT 2013) received on 07.10.2009 [FD]				
56- Repayment of Loans	<i>Charged</i>	...	...	...
096- 7.70% West Bengal Loan 2019 (PUT 2013) received on 23.09.2009 [FD]				
56- Repayment of Loans	<i>Charged</i>	...	...	...
102- 7.68% West Bengal Loan 2019 (PUT 2013) received on 30.10.2009 [FD]				
56- Repayment of Loans	<i>Charged</i>	...	...	...
115- 8.60% West Bengal Loan 2018 received on 23.04.2008 [FD]				
56- Repayment of Loans	<i>Charged</i>	...	...	...
116- 8.52% West Bengal Loan 2018 received on 28.05.2008 [FD]				
56- Repayment of Loans	<i>Charged</i>	...	...	...
117- 9.38% West Bengal Loan 2018 received on 30.06.2008 [FD]				
56- Repayment of Loans	<i>Charged</i>	...	...	...
118- 9.90% West Bengal Loan 2018 received on 01.08.2008 [FD]				
56- Repayment of Loans	<i>Charged</i>	...	...	...
119- 8.80% West Bengal Loan 2018 received on 10.09.2008 [FD]				
56- Repayment of Loans	<i>Charged</i>	...	...	...
120- 8.07% West Bengal Loan 2018 received on 22.10.2008 [FD]				
56- Repayment of Loans	<i>Charged</i>	...	...	...
121- 7.86% West Bengal Loan 2018 received on 21.11.2008 [FD]				
56- Repayment of Loans	<i>Charged</i>	...	...	...
122- 6.43% West Bengal Loan 2018 received on 23.12.2008 [FD]				
56- Repayment of Loans	<i>Charged</i>	...	...	...
123- 7.27% West Bengal Loan 2019 received on 06.02.2009 [FD]				
56- Repayment of Loans	<i>Charged</i>	...	...	...
124- 8.43% West Bengal Loan 2019 received on 12.03.2009 [FD]				
56- Repayment of Loans	<i>Charged</i>	...	...	...
125- 8.25% West Bengal Loan 2019 received on 24.03.2009 [FD]				
56- Repayment of Loans	<i>Charged</i>	...	...	...
127- 7.55% West Bengal Loan 2019 received on 16.04.2009 [FD]				
56- Repayment of Loans	<i>Charged</i>	...	...	...
128- 7.10% West Bengal Loan 2019 received on 04.05.2009 [FD]				
56- Repayment of Loans	<i>Charged</i>	...	...	...
129- 7.50% West Bengal Loan 2019 received on 27.05.2009 [FD]				

LOAN AND ADVANCES-DISBURSEMENT
DETAILED ACCOUNT - MAJOR HEAD 6003

		Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
130- 7.96% West Bengal Loan 2019 received on 07.07.2009 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
131- 8.02% West Bengal Loan 2019 received on 04.08.2009 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
132- 8.31% West Bengal Loan 2019 received on 08.09.2009 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
133- 8.10% West Bengal Loan 2019 received on 25.11.2009 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
134- 8.42% West Bengal Loan 2019 received on 23.12.2009 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
135- 8.57% West Bengal Loan 2020 received on 16.02.2010 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
136- 8.58% West Bengal Loan 2020 received on 13.04.2010 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
137- 8.51% West Bengal Loan 2020 received on 28.04.2010 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
138- 8.28% West Bengal Loan 2020 received on 12.05.2010 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
139- 8.11% West Bengal Loan 2020 received on 09.06.2010 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
140- 8.17% West Bengal Loan 2020 received on 07.07.2010 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
141- 8.44% West Bengal Loan 2020 received on 25.08.2010 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
142- 8.39% West Bengal Loan 2020 received on 08.09.2010 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
143- 8.38% West Bengal Loan 2020 received on 22.09.2010 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
144- 8.39% West Bengal Loan 2020 received on 13.10.2010 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
145- 8.51% West Bengal Loan 2020 received on 27.10.2010 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
146- 8.42% West Bengal Loan 2020 received on 12.11.2010 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
147- 8.36% West Bengal Loan 2021 received on 08.04.2011 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
148- 8.44% West Bengal Loan 2021 received on 21.04.2011 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
149- 8.60% West Bengal Loan 2021 received on 06.05.2011 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
150- 8.60% West Bengal Loan 2021 received on 08.06.2011 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
151- 8.65% West Bengal Loan 2021 received on 06.07.2011 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
152- 8.61% West Bengal Loan 2021 received on 20.07.2011 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...

LOAN AND ADVANCES-DISBURSEMENT
DETAILED ACCOUNT - MAJOR HEAD 6003

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
153- 8.55% West Bengal Loan 2021 received on 10.08.2011 [FD]				
56- Repayment of Loans <i>Charged</i>
154- 8.64% West Bengal Loan 2021 received on 30.08.2011 [FD]				
56- Repayment of Loans <i>Charged</i>
155- 8.65% West Bengal Loan 2021 received on 14.09.2011 [FD]				
56- Repayment of Loans <i>Charged</i>
156- 9.08% West Bengal Loan 2021 received on 19.10.2011 [FD]				
56- Repayment of Loans <i>Charged</i>
157- 9.28% West Bengal Loan 2021 received on 22.11.2011 [FD]				
56- Repayment of Loans <i>Charged</i>
158- 9.04% West Bengal Loan 2021 received on 07.12.2011 [FD]				
56- Repayment of Loans <i>Charged</i>
159- 8.81% West Bengal Loan 2021 received on 21.12.2011 [FD]				
56- Repayment of Loans <i>Charged</i>
160- 8.75% West Bengal Loan 2022 received on 11.01.2012 [FD]				
56- Repayment of Loans <i>Charged</i>
161- 8.66% West Bengal Loan 2022 received on 25.01.2012 [FD]				
56- Repayment of Loans <i>Charged</i>
162- 8.80% West Bengal Loan 2022 received on 22.02.2012 [FD]				
56- Repayment of Loans <i>Charged</i>
163- 9.36% West Bengal Loan 2022 received on 30.03.2012 [FD]				
56- Repayment of Loans <i>Charged</i>
164- 9.31% West Bengal Loan 2022 received on 25.04.2012 [FD]				
56- Repayment of Loans <i>Charged</i>
165- 9.23% West Bengal Loan 2022 received on 09.05.2012 [FD]				
56- Repayment of Loans <i>Charged</i>
166- 9.22% West Bengal Loan 2022 received on 23.05.2012 [FD]				
56- Repayment of Loans <i>Charged</i>
167- 8.95% West Bengal Loan 2022 received on 20.06.2012 [FD]				
56- Repayment of Loans <i>Charged</i>
168- 8.91% West Bengal Loan 2022 received on 18.07.2012 [FD]				
56- Repayment of Loans <i>Charged</i>
169- 8.96% West Bengal Loan 2022 received on 22.08.2012 [FD]				
56- Repayment of Loans <i>Charged</i>
170- 8.92% West Bengal Loan 2022 received on 20.09.2012 [FD]				
56- Repayment of Loans <i>Charged</i>
171- 8.90% West Bengal Loan 2022 received on 17.10.2012 [FD]				
56- Repayment of Loans <i>Charged</i>
172- 8.89% West Bengal Loan 2022 received on 07.11.2012 [FD]				
56- Repayment of Loans <i>Charged</i>
173- 9.01% West Bengal Loan 2022 received on 21.11.2012 [FD]				
56- Repayment of Loans <i>Charged</i>
174- 9.03% West Bengal Loan 2022 received on 19.12.2012 [FD]				
56- Repayment of Loans <i>Charged</i>
175- 8.64% West Bengal Loan 2023 received on 23.01.2013 [FD]				
56- Repayment of Loans <i>Charged</i>
176- 8.60% West Bengal Loan 2023 received on 20.02.2013 [FD]				

LOAN AND ADVANCES-DISBURSEMENT
DETAILED ACCOUNT - MAJOR HEAD 6003

		Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
177- 8.66% West Bengal Loan 2023 received on 06.03.2013 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
178- 8.66% West Bengal Loan 2023 received on 20.03.2013 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
179- 8.26% West Bengal Loan 2023 received on 25.04.2013 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
180- 7.63% West Bengal Loan 2023 received on 22.05.2013 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
181- 7.82% West Bengal Loan 2023 received on 19.06.2013 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
182- 7.98% West Bengal Loan 2023 received on 03.07.2013 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
183- 9.48% West Bengal Loan 2023 received on 17.07.2013 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
184- 9.72% West Bengal Loan 2023 received on 01.08.2013 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
185- 9.84% West Bengal Loan 2023 received on 28.08.2013 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
186- 9.94% West Bengal Loan 2023 received on 25.09.2013 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
187- 9.35% West Bengal Loan 2023 received on 09.10.2013 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
188- 9.35% West Bengal Loan 2023 received on 23.10.2013 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
189- 9.42% West Bengal Loan 2023 received on 06.11.2013 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
190- 9.42% West Bengal Loan 2023 received on 20.11.2013 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
191- 9.37% West Bengal Loan 2023 received on 04.12.2013 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
192- 9.54% West Bengal Loan 2023 received on 18.12.2013 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
193- 9.40% West Bengal Loan 2024 received on 01.01.2014 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
194- 9.26% West Bengal Loan 2024 received on 15.01.2014 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
195- 9.42% West Bengal Loan 2024 received on 29.01.2014 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
196- 9.72% West Bengal Loan 2024 received on 11.02.2014 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
197- 9.85% West Bengal Loan 2024 received on 25.02.2014 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
198- 9.70% West Bengal Loan 2024 received on 11.03.2014 [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
199- 9.40 % West Bengal SDL-2024, issued on 22.04.2014 [FD]					
56- Repayment of Loans	<i>Charged</i>	1800,00,00,000	...	...	...

LOAN AND ADVANCES-DISBURSEMENT
DETAILED ACCOUNT - MAJOR HEAD 6003

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 6003-00-101-199	1800,00,00,000	...	...	...
200- 9.23 % West Bengal SDL-2024, issued on 13.05.2014 [FD]				
56- Repayment of Loans <i>Charged</i>	800,00,00,000	...	...	...
Total - 6003-00-101-200	800,00,00,000	...	...	...
201- 9.15 % West Bengal SDL-2024, issued on 27.05.2014 [FD]				
56- Repayment of Loans <i>Charged</i>	1000,00,00,000	...	...	...
Total - 6003-00-101-201	1000,00,00,000	...	...	...
202- 9.00 % West Bengal SDL-2024, issued on 24.06.2014 [FD]				
56- Repayment of Loans <i>Charged</i>	1000,00,00,000	...	...	...
Total - 6003-00-101-202	1000,00,00,000	...	...	...
203- 8.98 % West Bengal SDL-2024, issued on 22.07.2014 [FD]				
56- Repayment of Loans <i>Charged</i>	1500,00,00,000	...	...	...
Total - 6003-00-101-203	1500,00,00,000	...	...	...
204- 9.10 % West Bengal SDL-2024, issued on 26.08.2014 [FD]				
56- Repayment of Loans <i>Charged</i>	1500,00,00,000	...	...	...
Total - 6003-00-101-204	1500,00,00,000	...	...	...
205- 8.99 % West Bengal SDL-2024, issued on 23.09.2014 [FD]				
56- Repayment of Loans <i>Charged</i>	2000,00,00,000	...	...	...
Total - 6003-00-101-205	2000,00,00,000	...	...	...
206- 8.74 % West Bengal SDL-2024, issued on 28.10.2014 [FD]				
56- Repayment of Loans <i>Charged</i>	1500,00,00,000	...	...	...
Total - 6003-00-101-206	1500,00,00,000	...	...	...
207- 8.44 % West Bengal SDL-2024, issued on 11.11.2014 [FD]				
56- Repayment of Loans <i>Charged</i>	1000,00,00,000	...	...	...
Total - 6003-00-101-207	1000,00,00,000	...	...	...
208- 8.45 % West Bengal SDL-2024, issued on 25.11.2014 [FD]				
56- Repayment of Loans <i>Charged</i>	1000,00,00,000	...	...	...

LOAN AND ADVANCES-DISBURSEMENT
DETAILED ACCOUNT - MAJOR HEAD 6003

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 6003-00-101-208	1000,00,00,000	...	...	...
209- 8.17 % West Bengal SDL-2024, issued on 10.12.2014 [FD]				
56- Repayment of Loans <i>Charged</i>	1000,00,00,000	...	...	...
Total - 6003-00-101-209	1000,00,00,000	...	...	...
210- 8.27 % West Bengal SDL-2024, issued on 24.12.2014 [FD]				
56- Repayment of Loans <i>Charged</i>	1000,00,00,000	...	...	...
Total - 6003-00-101-210	1000,00,00,000	...	...	...
211- 8.10 % West Bengal SDL-2025, issued on 28.01.2015 [FD]				
56- Repayment of Loans <i>Charged</i>	3000,00,00,000	...	...	...
Total - 6003-00-101-211	3000,00,00,000	...	...	...
212- 8.08 % West Bengal SDL-2025, issued on 25.02.2015 [FD]				
56- Repayment of Loans <i>Charged</i>	2500,00,00,000	...	...	...
Total - 6003-00-101-212	2500,00,00,000	...	...	...
213- 8.10 % West Bengal SDL-2025, issued on 11.03.2015 [FD]				
56- Repayment of Loans <i>Charged</i>	1300,00,00,000	...	...	...
Total - 6003-00-101-213	1300,00,00,000	...	...	...
214- 8.08% West Bengal SDL-2025, issued on 29.04.2015 [FD]				
56- Repayment of Loans <i>Charged</i>	...	1000,00,00,000	1000,00,00,000	...
Total - 6003-00-101-214	...	1000,00,00,000	1000,00,00,000	...
215- 8.17% West Bengal SDL-2025, issued on 27.05.2015 [FD]				
56- Repayment of Loans <i>Charged</i>	...	1500,00,00,000	1500,00,00,000	...
Total - 6003-00-101-215	...	1500,00,00,000	1500,00,00,000	...
216- 8.21% West Bengal SDL-2025, issued on 24.06.2015 [FD]				
56- Repayment of Loans <i>Charged</i>	...	1500,00,00,000	1500,00,00,000	...
Total - 6003-00-101-216	...	1500,00,00,000	1500,00,00,000	...
217- 8.31% West Bengal SDL-2025, issued on 29.07.2015 [FD]				
56- Repayment of Loans <i>Charged</i>	...	1500,00,00,000	1500,00,00,000	...

LOAN AND ADVANCES-DISBURSEMENT
DETAILED ACCOUNT - MAJOR HEAD 6003

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 6003-00-101-217	...	1500,00,00,000	1500,00,00,000	...
218- 8.30% West Bengal SDL-2025, issued on 26.08.2015 [FD]				
56- Repayment of Loans <i>Charged</i>	...	1500,00,00,000	1500,00,00,000	...
Total - 6003-00-101-218	...	1500,00,00,000	1500,00,00,000	...
219- 8.17% West Bengal SDL-2025, issued on 23.09.2015 [FD]				
56- Repayment of Loans <i>Charged</i>	...	1500,00,00,000	1500,00,00,000	...
Total - 6003-00-101-219	...	1500,00,00,000	1500,00,00,000	...
220- 7.97% West Bengal SDL-2025, issued on 14.10.2015 [FD]				
56- Repayment of Loans <i>Charged</i>	...	1000,00,00,000	1000,00,00,000	...
Total - 6003-00-101-220	...	1000,00,00,000	1000,00,00,000	...
221- 8.15% West Bengal SDL-2025, issued on 13.11.2015 [FD]				
56- Repayment of Loans <i>Charged</i>	...	1500,00,00,000	1500,00,00,000	...
Total - 6003-00-101-221	...	1500,00,00,000	1500,00,00,000	...
222- 8.18% West Bengal SDL-2025, issued on 26.11.2015 [FD]				
56- Repayment of Loans <i>Charged</i>	...	1200,00,00,000	1200,00,00,000	...
Total - 6003-00-101-222	...	1200,00,00,000	1200,00,00,000	...
223- 8.22% West Bengal SDL-2025, issued on 09.12.2015 [FD]				
56- Repayment of Loans <i>Charged</i>	...	1000,00,00,000	1000,00,00,000	...
Total - 6003-00-101-223	...	1000,00,00,000	1000,00,00,000	...
224- 8.27% West Bengal SDL-2025, issued on 23.12.2015 [FD]				
56- Repayment of Loans <i>Charged</i>	...	1300,00,00,000	1300,00,00,000	...
Total - 6003-00-101-224	...	1300,00,00,000	1300,00,00,000	...
225- 8.31% West Bengal SDL-2026, issued on 13.01.2016 [FD]				
56- Repayment of Loans <i>Charged</i>	...	1000,00,00,000	1000,00,00,000	...
Total - 6003-00-101-225	...	1000,00,00,000	1000,00,00,000	...
226- 8.40% West Bengal SDL-2026, issued on 27.01.2016 [FD]				
56- Repayment of Loans <i>Charged</i>	...	1500,00,00,000	1500,00,00,000	...

LOAN AND ADVANCES-DISBURSEMENT
DETAILED ACCOUNT - MAJOR HEAD 6003

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 6003-00-101-226	...	1500,00,00,000	1500,00,00,000	...
227- 8.51% West Bengal SDL-2026, issued on 10.02.2016 [FD]				
56- Repayment of Loans <i>Charged</i>	...	1000,00,00,000	1000,00,00,000	...
Total - 6003-00-101-227	...	1000,00,00,000	1000,00,00,000	...
228- 8.88% West Bengal SDL-2026, issued on 24.02.2016 [FD]				
56- Repayment of Loans <i>Charged</i>	...	2500,00,00,000	2500,00,00,000	...
Total - 6003-00-101-228	...	2500,00,00,000	2500,00,00,000	...
229- 8.57% West Bengal SDL-2026, issued on 09.03.2016 [FD]				
56- Repayment of Loans <i>Charged</i>	...	1000,00,00,000	1000,00,00,000	...
Total - 6003-00-101-229	...	1000,00,00,000	1000,00,00,000	...
230- 8.10% West Bengal SDL-2026, issued on 23.03.2016 [FD]				
56- Repayment of Loans <i>Charged</i>	...	2500,00,00,000	2500,00,00,000	...
Total - 6003-00-101-230	...	2500,00,00,000	2500,00,00,000	...
231- 8.09% West Bengal SDL-2026, issued on 15.06.2016 [FD]				
56- Repayment of Loans <i>Charged</i>	2000,00,00,000
Total - 6003-00-101-231	2000,00,00,000
232- 7.86% West Bengal SDL-2026, issued on 13.07.2016 [FD]				
56- Repayment of Loans <i>Charged</i>	1500,00,00,000
Total - 6003-00-101-232	1500,00,00,000
233- 7.69% West Bengal SDL-2026, issued on 27.07.2016 [FD]				
56- Repayment of Loans <i>Charged</i>	1000,00,00,000
Total - 6003-00-101-233	1000,00,00,000
234- 7.63% West Bengal SDL-2026, issued on 08.08.2016 [FD]				
56- Repayment of Loans <i>Charged</i>	1000,00,00,000
Total - 6003-00-101-234	1000,00,00,000
235- 7.58% West Bengal SDL-2026, issued on 24.08.2016 [FD]				
56- Repayment of Loans <i>Charged</i>	500,00,00,000

LOAN AND ADVANCES-DISBURSEMENT
DETAILED ACCOUNT - MAJOR HEAD 6003

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 6003-00-101-235	500,00,00,000
236- 7.19% West Bengal SDL-2026, issued on 28.09.2016 [FD]				
56- Repayment of Loans <i>Charged</i>	2000,00,00,000
Total - 6003-00-101-236	2000,00,00,000
237- 7.16% West Bengal SDL-2026, issued on 13.10.2016 [FD]				
56- Repayment of Loans <i>Charged</i>	1500,00,00,000
Total - 6003-00-101-237	1500,00,00,000
238- 7.25% West Bengal SDL-2026, issued on 26.10.2016 [FD]				
56- Repayment of Loans <i>Charged</i>	1500,00,00,000
Total - 6003-00-101-238	1500,00,00,000
239- 7.42% West Bengal SDL-2026, issued on 09.11.2016 [FD]				
56- Repayment of Loans <i>Charged</i>	1500,00,00,000
Total - 6003-00-101-239	1500,00,00,000
240- 6.88% West Bengal SDL-2026, issued on 23.11.2016 [FD]				
56- Repayment of Loans <i>Charged</i>	700,00,00,000
Total - 6003-00-101-240	700,00,00,000
241- 7.10% West Bengal SDL-2026, issued on 14.12.2016 [FD]				
56- Repayment of Loans <i>Charged</i>	2000,00,00,000
Total - 6003-00-101-241	2000,00,00,000
242- 7.29% West Bengal SDL-2026, issued on 28.12.2016 [FD]				
56- Repayment of Loans <i>Charged</i>	2000,00,00,000
Total - 6003-00-101-242	2000,00,00,000
243- 7.16% West Bengal SDL-2027, issued on 11.01.2017 [FD]				
56- Repayment of Loans <i>Charged</i>	2300,00,00,000
Total - 6003-00-101-243	2300,00,00,000
244- 7.21% West Bengal SDL-2027, issued on 25.01.2017 [FD]				
56- Repayment of Loans <i>Charged</i>	2500,00,00,000

LOAN AND ADVANCES-DISBURSEMENT

DETAILED ACCOUNT - MAJOR HEAD 6003

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 6003-00-101-244	...	...	...	2500,00,00,000
245- 7.63% West Bengal SDL-2027, issued on 15.02.2017 [FD]				
56- Repayment of Loans <i>Charged</i>	...	...	...	2500,00,00,000
Total - 6003-00-101-245	...	...	...	2500,00,00,000
246- 7.78% West Bengal SDL-2027, issued on 01.03.2017 [FD]				
56- Repayment of Loans <i>Charged</i>	...	...	...	3000,00,00,000
Total - 6003-00-101-246	...	...	...	3000,00,00,000
247- 7.92% West Bengal SDL-2027, issued on 15.03.2017 [FD]				
56- Repayment of Loans <i>Charged</i>	...	...	...	5000,00,00,000
Total - 6003-00-101-247	...	...	...	5000,00,00,000
248- 7.64% West Bengal SDL-2027, issued on 29.03.2017 [FD]				
56- Repayment of Loans <i>Charged</i>	...	...	...	1930,52,00,000
Total - 6003-00-101-248	...	...	...	1930,52,00,000
Total - Administrative Expenditure	21900,00,00,000	24000,00,00,000	24000,00,00,000	34430,52,00,000
Total - 6003-00-101	21900,00,00,000	24000,00,00,000	24000,00,00,000	34430,52,00,000
Voted	...	...	...	...
<i>Charged</i>	21900,00,00,000	24000,00,00,000	24000,00,00,000	34430,52,00,000

DETAILED ACCOUNT NO. 6003-00-105 - LOANS FROM THE NATIONAL BANK FOR AGRICULTURAL AND RURAL DEVELOPMENT

105- Loans from the National Bank for Agricultural and Rural Development

Administrative Expenditure

003- Loans from the National Bank for Agriculture and Rural Development Fund [FD]

56- Repayment of Loans *Charged*

Total - 6003-00-105

Voted

Charged

LOAN AND ADVANCES-DISBURSEMENT
DETAILED ACCOUNT - MAJOR HEAD 6003

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 6003-00-106 - COMPENSATION AND OTHER BONDS				
106- Compensation and other Bonds				
Administrative Expenditure				
001- West Bengal Estate Acquisition Compensation Bonds (Charged) [FD]				
56- Repayment of Loans	<i>Charged</i>	...	...	...
002- 5 per cent Urban Land ceiling(W.B.) bonds [FD]				
56- Repayment of Loans	<i>Charged</i>	...	...	...
Total - 6003-00-106	...	...	...	...
	Voted	...	...	...
	<i>Charged</i>	...	...	...

DETAILED ACCOUNT NO. 6003-00-109 - LOANS FROM OTHER INSTITUTIONS

109- Loans from other Institutions					
Administrative Expenditure					
013- Loans from the Rural Infrastructure Development Fund [FD]					
56- Repayment of Loans	<i>Charged</i>	1193,94,51,060	1651,34,21,000	1651,34,21,000	1976,66,16,000
Total - 6003-00-109-013		1193,94,51,060	1651,34,21,000	1651,34,21,000	1976,66,16,000
027- Loan From Small Industries Development Bank of India under Cluster Development Fund [SIDBI-SCDF] [FD]					
56- Repayment of Loans	<i>Charged</i>	...	10,000	1,00,000	5,15,00,000
Total - 6003-00-109-027		...	10,000	1,00,000	5,15,00,000
028- Loan from National Housing Bank under Urban Infrastructure Development Fund [UIDF] [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
Total - Administrative Expenditure		1193,94,51,060	1651,34,31,000	1651,35,21,000	1981,81,16,000
Total - 6003-00-109		1193,94,51,060	1651,34,31,000	1651,35,21,000	1981,81,16,000
	Voted	...	...	...	...
	<i>Charged</i>	1193,94,51,060	1651,34,31,000	1651,35,21,000	1981,81,16,000

DETAILED ACCOUNT NO. 6003-00-110 - WAYS AND MEANS ADVANCES FROM THE RESERVE BANK OF INDIA

110- Ways and Means advances from the Reserve Bank of India					
Administrative Expenditure					
001- Ways and Means Advances from the Reserve Bank of India - Normal [FD]					
56- Repayment of Loans	<i>Charged</i>	...	3000,00,00,000	2000,00,00,000	2000,00,00,000

LOAN AND ADVANCES-DISBURSEMENT
DETAILED ACCOUNT - MAJOR HEAD 6003

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 6003-00-110-001	...	3000,00,00,000	2000,00,00,000	2000,00,00,000
002- Ways & Means Advances from the Reserve Bank of India - Special [FD]				
56- Repayment of Loans <i>Charged</i>	...	10000,00,00,000	7000,00,00,000	7000,00,00,000
Total - 6003-00-110-002	...	10000,00,00,000	7000,00,00,000	7000,00,00,000
004- Ways & Means Advances from the Reserve Bank of India - Overdraft [FD]				
56- Repayment of Loans <i>Charged</i>	...	2000,00,00,000	1000,00,00,000	1000,00,00,000
Total - 6003-00-110-004	...	2000,00,00,000	1000,00,00,000	1000,00,00,000
Total - Administrative Expenditure	...	15000,00,00,000	10000,00,00,000	10000,00,00,000
Total - 6003-00-110	...	15000,00,00,000	10000,00,00,000	10000,00,00,000
Voted
<i>Charged</i>	...	15000,00,00,000	10000,00,00,000	10000,00,00,000

**DETAILED ACCOUNT NO. 6003-00-111 - SPECIAL SECURITIES ISSUED TO NATIONAL SMALL SAVINGS FUND OF THE
CENTRAL GOVERNMENT**

111- Special Securities issued to National Small Savings Fund of the Central Government				
Administrative Expenditure				
002- 10.50 % Government of West Bengal(NSSF)(Non-transferable) Special Securities 1999 [FD]				
56- Repayment of Loans <i>Charged</i>	2598,26,10,000	...	177,45,65,000	177,45,65,000
Total - 6003-00-111-002	2598,26,10,000	...	177,45,65,000	177,45,65,000
004- 10.50 % Government of West Bengal (NSSF)(Non-transferrable) Special Securities 2000 [FD]				
56- Repayment of Loans <i>Charged</i>	4425,99,00,000	193,79,25,000	224,35,60,000	224,35,60,000
Total - 6003-00-111-004	4425,99,00,000	193,79,25,000	224,35,60,000	224,35,60,000
005- 10.50 % Government of West Bengal(NSSF)(Non-transferable) Special Securities 2001 [FD]				
56- Repayment of Loans <i>Charged</i>	298,93,65,000	298,93,65,000	298,93,65,000	298,93,65,000
Total - 6003-00-111-005	298,93,65,000	298,93,65,000	298,93,65,000	298,93,65,000

LOAN AND ADVANCES-DISBURSEMENT
DETAILED ACCOUNT - MAJOR HEAD 6003

		Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.

006- 10.50 % Government of West Bengal(NSSF)(Non-transferable) Special Securities 2002 [FD]					
56- Repayment of Loans	<i>Charged</i>	363,49,05,000	363,49,05,000	363,49,05,000	363,49,05,000
Total - 6003-00-111-006		363,49,05,000	363,49,05,000	363,49,05,000	363,49,05,000

007- 9.50 % Government of West Bengal(NSSF)(Non-transferable) Special Securities 2003 [FD]					
56- Repayment of Loans	<i>Charged</i>	1466,97,60,000	326,94,35,000	326,94,35,000	326,94,35,000
Total - 6003-00-111-007		1466,97,60,000	326,94,35,000	326,94,35,000	326,94,35,000

008- 9.50 % Government of West Bengal (NSSF) (Non-transferable) Special Securities 2004 [FD]					
56- Repayment of Loans	<i>Charged</i>	-5091,58,05,000	513,67,30,000	513,67,30,000	513,67,30,000
Total - 6003-00-111-008		-5091,58,05,000	513,67,30,000	513,67,30,000	513,67,30,000

009- 9.50% Government of West Bengal (NSSF) (Non-transferable) Special Securities 2005 [FD]					
56- Repayment of Loans	<i>Charged</i>	-5858,90,15,000	526,67,40,000	526,67,40,000	526,67,40,000
Total - 6003-00-111-009		-5858,90,15,000	526,67,40,000	526,67,40,000	526,67,40,000

010- 9.50% Government of West Bengal (NSSF) (Non-transferable) Special Securities 2006 [FD]					
56- Repayment of Loans	<i>Charged</i>	-5873,25,20,000	478,83,05,000	478,83,05,000	478,83,05,000
Total - 6003-00-111-010		-5873,25,20,000	478,83,05,000	478,83,05,000	478,83,05,000

011- 9.50% Government of West Bengal (NSSF) (Non-transferable) Special Securities 2007 [FD]					
56- Repayment of Loans	<i>Charged</i>	942,00,30,000	175,27,45,000	175,27,45,000	175,27,45,000
Total - 6003-00-111-011		942,00,30,000	175,27,45,000	175,27,45,000	175,27,45,000

012- 10.50% Government of West Bengal (NSSF) Special Securities (Non-transferable) 2003 [FD]					
56- Repayment of Loans	<i>Charged</i>	6455,20,85,000	69,63,30,000	69,63,30,000	69,63,30,000
Total - 6003-00-111-012		6455,20,85,000	69,63,30,000	69,63,30,000	69,63,30,000

013- 9.50% Government of West Bengal (NSSF) (Non-transferable) Special Securities 2008 [FD]					
56- Repayment of Loans	<i>Charged</i>	5991,22,70,000	51,61,10,000	51,61,10,000	51,61,10,000

LOAN AND ADVANCES-DISBURSEMENT
DETAILED ACCOUNT - MAJOR HEAD 6003

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 6003-00-111-013	5991,22,70,000	51,61,10,000	51,61,10,000	51,61,10,000

014- 9.50% Government of West Bengal (NSSF) (Non-transferable) Special Securities 2009 [FD]				
56- Repayment of Loans	<i>Charged</i> -1121,05,55,000	288,10,95,000	288,10,95,000	288,10,95,000
Total - 6003-00-111-014	-1121,05,55,000	288,10,95,000	288,10,95,000	288,10,95,000

015- 9.50% Government of West Bengal (NSSF) (Non-transferable) Special Securities 2010 [FD]				
56- Repayment of Loans	<i>Charged</i> -5305,88,75,000	652,77,45,000	652,77,45,000	652,77,45,000
Total - 6003-00-111-015	-5305,88,75,000	652,77,45,000	652,77,45,000	652,77,45,000

016- 9.50% Government of West Bengal (NSSF) (Non-transferable) Special Securities 2011 [FD]				
56- Repayment of Loans	<i>Charged</i> 12,58,60,300	182,92,25,000	182,92,25,000	182,92,25,000
Total - 6003-00-111-016	12,58,60,300	182,92,25,000	182,92,25,000	182,92,25,000

017- 9.50% Government of West Bengal (NSSF) (Non-transferable) Special Securities 2012 [FD]				
56- Repayment of Loans	<i>Charged</i> ...	...	...	...

018- 9.50% Government of West Bengal (NSSF) (Non-transferable) Special Securities 2013 [FD]				
56- Repayment of Loans	<i>Charged</i> -1185,67,87,750	207,35,33,000	207,35,33,000	207,35,33,000
Total - 6003-00-111-018	-1185,67,87,750	207,35,33,000	207,35,33,000	207,35,33,000

019- 9.50% Government of West Bengal (NSSF) (Non-transferable) Special Securities 2014 [FD]				
56- Repayment of Loans	<i>Charged</i> 7783,70,30,000	156,91,90,000	314,80,90,000	314,80,90,000
Total - 6003-00-111-019	7783,70,30,000	156,91,90,000	314,80,90,000	314,80,90,000

020- 9.50% Government of West Bengal (NSSF) (Non-transferable) Special Securities 2015 [FD]				
56- Repayment of Loans	<i>Charged</i> -178,42,70,000	141,32,10,000	761,73,20,000	761,73,20,000
Total - 6003-00-111-020	-178,42,70,000	141,32,10,000	761,73,20,000	761,73,20,000

021- 9.50% Government of West Bengal (NSSF) (Non-transferable)Special Securities 2016 [FD]				
56- Repayment of Loans	<i>Charged</i> -5803,32,00,000	732,52,00,000	725,41,50,000	725,41,50,000

LOAN AND ADVANCES-DISBURSEMENT
DETAILED ACCOUNT - MAJOR HEAD 6003

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 6003-00-111-021	-5803,32,00,000	732,52,00,000	725,41,50,000	725,41,50,000
022- 12.50% Government of West Bengal (NSSF)(Non-Transferable) Special Securities, 2000 [FD] [FD]				
56- Repayment of Loans	<i>Charged</i> 2807,79,15,000	...	...	...
Total - 6003-00-111-022	2807,79,15,000	...	...	...
023- Government of West Bengal (NSSF)(Non-Transferable) Special Securities [FD]				
56- Repayment of Loans	<i>Charged</i> 3607,19,60,000	...	...	...
Total - 6003-00-111-023	3607,19,60,000	...	...	...
Total - Administrative Expenditure	6335,26,62,550	5360,77,88,000	6339,99,48,000	6339,99,48,000
Total - 6003-00-111	6335,26,62,550	5360,77,88,000	6339,99,48,000	6339,99,48,000
	Voted	...	...	...
	<i>Charged</i> 6335,26,62,550	5360,77,88,000	6339,99,48,000	6339,99,48,000
Total - 6003 - Deduct - Recoveries	...	...	...	...

LOAN AND ADVANCES-DISBURSEMENT

DEMAND No. 18

Finance Department

E. Public Debt -

Head of Account : 6004 - Loans and Advances from the Central Government

Voted Rs. Nil	Charged Rs. 1769,31,69,000	Total Rs. 1769,31,69,000
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	Voted Rs.	Charged Rs.
		Total Rs.
Gross Expenditure	...	1769,31,69,000
Deduct - Recoveries
Net Expenditure	...	1769,31,69,000

LOAN AND ADVANCES-DISBURSEMENT ABSTRACT ACCOUNT

		Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
01 - NON-PLAN LOANS					
102- Share of Small Savings Collection					
• Administrative Expenditure	Voted
	<i>Charged</i>	431,67,48,358	431,67,49,000	431,67,49,000	431,67,49,000
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Total - 102		431,67,48,358	431,67,49,000	431,67,49,000	431,67,49,000
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Total - 01		431,67,48,358	431,67,49,000	431,67,49,000	431,67,49,000
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	Voted
	<i>Charged</i>	431,67,48,358	431,67,49,000	431,67,49,000	431,67,49,000
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02 - LOANS FOR STATE PLAN SCHEMES					
101- Block Loans					
• Administrative Expenditure	Voted
	<i>Charged</i>	1114,64,88,719	237,64,20,000	237,64,20,000	237,64,20,000
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Total - 101		1114,64,88,719	237,64,20,000	237,64,20,000	237,64,20,000
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Total - 02		1114,64,88,719	237,64,20,000	237,64,20,000	237,64,20,000
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	Voted
	<i>Charged</i>	1114,64,88,719	237,64,20,000	237,64,20,000	237,64,20,000
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09 - OTHER LOANS FOR STATES / UNION TERRITORY WITH LEGISLATURE SCHEMES					
101- Block Loans					
• Administrative Expenditure	Voted	...	...	...	...
	<i>Charged</i>	405,02,84,412	950,00,00,000	1050,00,00,000	1100,00,00,000

LOAN AND ADVANCES-DISBURSEMENT
ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
Total - 101	405,02,84,412	950,00,00,000	1050,00,00,000	1100,00,00,000
800- Other Loans				
• Administrative Expenditure	...	...	...	...
Total - 800	...	...	...	...
Total - 09	405,02,84,412	950,00,00,000	1050,00,00,000	1100,00,00,000
Voted	...	...	...	...
Charged	405,02,84,412	950,00,00,000	1050,00,00,000	1100,00,00,000
Grand Total - Gross	1951,35,21,489	1619,31,69,000	1719,31,69,000	1769,31,69,000
Voted	...	...	...	...
Charged	1951,35,21,489	1619,31,69,000	1719,31,69,000	1769,31,69,000
Administrative Expenditure	1951,35,21,489	1619,31,69,000	1719,31,69,000	1769,31,69,000
Voted	...	...	...	...
Charged	1951,35,21,489	1619,31,69,000	1719,31,69,000	1769,31,69,000
Deduct Recoveries	...	...	...	...
Grand Total - Net	1951,35,21,489	1619,31,69,000	1719,31,69,000	1769,31,69,000
Voted	...	...	...	...
Charged	1951,35,21,489	1619,31,69,000	1719,31,69,000	1769,31,69,000

LOAN AND ADVANCES-DISBURSEMENT

DETAILED ACCOUNT - MAJOR HEAD 6004

		Budget	Revised	Budget
Actuals,	Estimate,	Estimate,	Estimate,	Estimate,
2024-2025	2025-2026	2025-2026	2026-2027	2026-2027
Rs.	Rs.	Rs.	Rs.	Rs.
DETAILED ACCOUNT NO. 6004-01-102 - SHARE OF SMALL SAVINGS COLLECTION				
01 - NON-PLAN LOANS				
102- Share of Small Savings Collection				
Administrative Expenditure				
001- Share of Small Savings Collections [FD]				
56- Repayment of Loans	<i>Charged</i>	431,67,48,358	431,67,49,000	431,67,49,000
Total - 6004-01-102-001		431,67,48,358	431,67,49,000	431,67,49,000
Total - Administrative Expenditure		431,67,48,358	431,67,49,000	431,67,49,000
Total - 6004-01-102		431,67,48,358	431,67,49,000	431,67,49,000
		Voted	...	...
		<i>Charged</i>	431,67,48,358	431,67,49,000

DETAILED ACCOUNT NO. 6004-02-101 - BLOCK LOANS

02 - LOANS FOR STATE PLAN SCHEMES				
101- Block Loans				
Administrative Expenditure				
001- Loans for State Plan Schemes [FD]				
56- Repayment of Loans	<i>Charged</i>	237,64,19,558	237,64,20,000	237,64,20,000
Total - 6004-02-101-001		237,64,19,558	237,64,20,000	237,64,20,000
005- ACA for EAP [FD]				
56- Repayment of Loans	<i>Charged</i>	877,00,69,161	...	...
Total - 6004-02-101-005		877,00,69,161	...	...
Total - Administrative Expenditure		1114,64,88,719	237,64,20,000	237,64,20,000
Total - 6004-02-101		1114,64,88,719	237,64,20,000	237,64,20,000
		Voted	...	...
		<i>Charged</i>	1114,64,88,719	237,64,20,000

DETAILED ACCOUNT NO. 6004-09-101 - BLOCK LOANS

09 - OTHER LOANS FOR STATES / UNION TERRITORY

WITH LEGISLATURE SCHEMES

101- Block Loans

Administrative Expenditure

LOAN AND ADVANCES-DISBURSEMENT
DETAILED ACCOUNT - MAJOR HEAD 6004

		Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
001- Loans for State Plan Schemes [FD]					
56- Repayment of Loans	<i>Charged</i>	...	...	...	...
002- ACA for EAP [FD]					
56- Repayment of Loans	<i>Charged</i>	405,02,84,412	950,00,00,000	1050,00,00,000	1100,00,00,000
Total - 6004-09-101-002		405,02,84,412	950,00,00,000	1050,00,00,000	1100,00,00,000
Total - Administrative Expenditure		405,02,84,412	950,00,00,000	1050,00,00,000	1100,00,00,000
Total - 6004-09-101		405,02,84,412	950,00,00,000	1050,00,00,000	1100,00,00,000
		Voted	...	...	...
		<i>Charged</i>	405,02,84,412	950,00,00,000	1050,00,00,000

DETAILED ACCOUNT NO. 6004-09-800 - OTHER LOANS

**09 - OTHER LOANS FOR STATES / UNION TERRITORY
WITH LEGISLATURE SCHEMES**

800- Other Loans

Administrative Expenditure

001- Share of Small Savings Collections [FD]

56- Repayment of Loans	<i>Charged</i>	...	...	...	...
Total - 6004-09-800		...	...	...	...

	Voted	...	...	...	...
	<i>Charged</i>	...	...	...	...

LOAN EXPENDITURE

DEMAND No. 18

Finance Department

F. Loans and Advances -

Head of Account : 7610 - Loans to Government Servants etc.

Voted Rs. 3,07,10,000

Charged Rs. Nil

Total Rs. 3,07,10,000

	Voted Rs.	Charged Rs.	Total Rs.
Gross Expenditure	3,07,10,000	...	3,07,10,000
Deduct - Recoveries	...	...	...
Net Expenditure	3,07,10,000	...	3,07,10,000

LOAN EXPENDITURE

ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
201- House Building Advances				
• Administrative Expenditure	1,66,08,428	5,50,01,000	2,51,00,000	2,76,00,000
Total - 201	1,66,08,428	5,50,01,000	2,51,00,000	2,76,00,000
202- Advances for Purchase of Motor Conveyances				
• Administrative Expenditure	17,42,100	20,00,000	25,10,000	30,10,000
Total - 202	17,42,100	20,00,000	25,10,000	30,10,000
204- Advances for Purchase of Computers				
• Administrative Expenditure	30,000	2,00,000	1,00,000	1,00,000
Total - 204	30,000	2,00,000	1,00,000	1,00,000
Grand Total - Gross	1,83,80,528	5,72,01,000	2,77,10,000	3,07,10,000
Voted	1,83,80,528	5,72,01,000	2,77,10,000	3,07,10,000
Charged	...	...	...	...
Administrative Expenditure	1,83,80,528	5,72,01,000	2,77,10,000	3,07,10,000
<i>Deduct Recoveries</i>	...	...	...	...
Grand Total - Net	1,83,80,528	5,72,01,000	2,77,10,000	3,07,10,000
Voted	1,83,80,528	5,72,01,000	2,77,10,000	3,07,10,000
Charged	...	...	...	...

LOAN EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 7610

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 7610-00-201 - HOUSE BUILDING ADVANCES				
201- House Building Advances				
Administrative Expenditure				
001- House Building Advances [FD]				
20- Other Administrative Expenses	4,08,428	...	1,00,000	1,00,000
55- Loans and Advances	...	1,000	...	...
Total - 7610-00-201-001	4,08,428	1,000	1,00,000	1,00,000
002- House Buildings Advances to AIS Officers [FD]				
20- Other Administrative Expenses	...	...	...	...
26- Advertising and Publicity Expenses	...	...	...	...
55- Loans and Advances	1,62,00,000	5,50,00,000	2,50,00,000	2,75,00,000
Total - 7610-00-201-002	1,62,00,000	5,50,00,000	2,50,00,000	2,75,00,000
Total - Administrative Expenditure	1,66,08,428	5,50,01,000	2,51,00,000	2,76,00,000
Total - 7610-00-201	1,66,08,428	5,50,01,000	2,51,00,000	2,76,00,000
Voted	1,66,08,428	5,50,01,000	2,51,00,000	2,76,00,000
Charged	...	...	...	...

DETAILED ACCOUNT NO. 7610-00-202 - ADVANCES FOR PURCHASE OF MOTOR CONVEYANCES

202- Advances for Purchase of Motor Conveyances				
Administrative Expenditure				
001- Advances for Purchase of Motor Car. [FD]				
55- Loans and Advances	...	...	...	...
002- Advances for purchase of Motor Cycles/Scooters/Auto-Cycles to State Govt. Employees [FD]				
20- Other Administrative Expenses	14,100	...	10,000	10,000
55- Loans and Advances	17,28,000	20,00,000	25,00,000	30,00,000
Total - 7610-00-202-002	17,42,100	20,00,000	25,10,000	30,10,000
Total - Administrative Expenditure	17,42,100	20,00,000	25,10,000	30,10,000
Total - 7610-00-202	17,42,100	20,00,000	25,10,000	30,10,000
Voted	17,42,100	20,00,000	25,10,000	30,10,000
Charged	...	...	...	...

LOAN EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 7610

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 7610-00-204 - ADVANCES FOR PURCHASE OF COMPUTERS				
204- Advances for Purchase of Computers				
Administrative Expenditure				
001- Purchase of Computers [FD]				
55- Loans and Advances	30,000	2,00,000	1,00,000	1,00,000
Total - 7610-00-204-001	30,000	2,00,000	1,00,000	1,00,000
Total - Administrative Expenditure	30,000	2,00,000	1,00,000	1,00,000
Total - 7610-00-204	30,000	2,00,000	1,00,000	1,00,000
Voted	30,000	2,00,000	1,00,000	1,00,000
Charged	...	...	...	...

DETAILED ACCOUNT NO. 7610 - DEDUCT RECOVERIES IN REDUCTION OF EXPENDITURE

201- House Building Advances				
Administrative Expenditure				
001-House Building Advances [FD]				
70-Deduct Recoveries				
01-Others	...	...	...	...
<i>Total - 201 - Deduct - Recoveries</i>	...	...	...	...
<i>Total - 7610 - Deduct - Recoveries</i>	...	...	...	...

LOAN EXPENDITURE

DEMAND No. 18

Finance Department

H. Transfer to Contingency Fund -

Head of Account : 7999 - Appropriation to the Contingency Fund

Voted Rs. Nil	<i>Charged Rs. Nil</i>	Total Rs. Nil		
	Voted Rs.	Charged Rs.	Total Rs.	
Gross Expenditure	
<i>Deduct - Recoveries</i>	
Net Expenditure	

LOAN EXPENDITURE

ABSTRACT ACCOUNT

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
001- Appropriation to Contingency Fund				
• Administrative Expenditure
Total - 001
201- Appropriation to Contingency Fund				
• Administrative Expenditure
Total - 201
Grand Total - Gross
Voted
<i>Charged</i>
Administrative Expenditure
<i>Deduct Recoveries</i>
Grand Total - Net
Voted
<i>Charged</i>

LOAN EXPENDITURE
DETAILED ACCOUNT - MAJOR HEAD 7999

	Actuals, 2024-2025 Rs.	Budget Estimate, 2025-2026 Rs.	Revised Estimate, 2025-2026 Rs.	Budget Estimate, 2026-2027 Rs.
DETAILED ACCOUNT NO. 7999-00-001 - APPROPRIATION TO CONTINGENCY FUND				
001- Appropriation to Contingency Fund				
Administrative Expenditure				
001- Fund Transferred from Consolidated Fund to Contingency Fund [FD]				
63- Inter-Account Transfer	...	...	...	...
Total - 7999-00-001	...	...	...	...
	Voted	...	...	...
	<i>Charged</i>	...	...	...

DETAILED ACCOUNT NO. 7999-00-201 - APPROPRIATION TO CONTINGENCY FUND				
201- Appropriation to Contingency Fund				
Administrative Expenditure				
001- Fund Transferred from Consolidated Fund to Contingency Fund [FD]				
63- Inter-Account Transfer	...	...	...	...
Total - 7999-00-201	...	...	...	...
	Voted	...	...	...
	<i>Charged</i>	...	...	...

EXPLANATORY MEMORANDUM

Expenditure

2049 - INTEREST PAYMENT

Voted Rs. Nil

Charged Rs. 53033,79,60,000

Total Rs. 53033,79,60,000

	Voted (Rs.)	Charged (Rs.)	Total (Rs.)
Gross Expenditure	...	53034,83,10,000	53034,83,10,000
Deduct-Recoveries	...	-1,03,50,000	-1,03,50,000
Net Expenditure	...	53033,79,60,000	53033,79,60,000

(The figures are in thousands of rupees)

Minor Head	Actual			Budget Estimate	Revised Estimate	Budget Estimate
	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027
01- INTEREST ON INTERNAL DEBT						
101- Interest on Market Loans	30119,78,93	32623,57,24	36236,70,84	39572,42,87	40189,20,37	43431,95,87
115- Interest on Ways & Means Advances from RBI	0	0	0	19,00,00	19,00,00	19,00,00
123- Interest on Special Securities issued to NSSF of the Central Govt by State Govt	4853,53,14	4239,89,31	3626,25,50	3025,82,37	2942,80,88	2501,31,59
200- Interest on Other Intenal Debts	287,01,60	310,43,83	366,74,08	350,68,04	419,87,04	616,58,96
305- Management of Debt	94,12,03	113,84,26	126,12,56	122,00,00	138,60,00	152,46,00
911- Deduct Recoveries of Overpayments	0	0	-14,41	0	0	0
Total - 01	35354,45,71	37287,74,64	40355,68,57	43089,93,28	43709,48,29	46721,32,42
02- INTEREST ON EXTERNAL DEBT						
209- Interest on Loans from the Government of Federal Republic of Germany	2,78,50	55,85	52,65	46,09	49,85	45,53
213- Interest on Loans from The International Development Associations	17,35,05	17,31,45	17,27,52	16,20,94	16,75,35	16,31,10
216- Interest on Loans from The International Banks For Reconstruction & Development	64,88,72	198,00,95	272,20,50	220,94,68	270,27,70	274,16,70
217- Interest on Loans from The Government Of Japan	11,58,77	12,02,42	13,78,77	14,92,24	13,77,64	13,70,89
249- Interest on Loans from The Asian Development Bank	204,03,10	475,73,89	493,40,74	484,09,17	500,29,91	512,52,36
254- Interest on Loans from Asian Infrastructure Investment Bank (AIIB)	10,62,11	49,02,66	91,08,71	43,15,59	108,18,00	123,75,65
911- Deduct- Recoveries of Overpayments	0	0	-4,11	0	0	0

(The figures are in thousands of rupees)

Minor Head	Actual			Budget Estimate	Revised Estimate	Budget Estimate
	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027
Total - 02	311,26,26	752,67,21	888,24,77	779,78,71	909,78,45	940,92,23
03- INTEREST ON SMALL SAVINGS, PROVIDENT FUNDS, ETC.						
104- Interest on State Provident Funds	1723,74,53	1728,88,46	1828,08,55	1772,19,10	1968,43,80	2420,28,50
108- Interest on Insurance and Pension Fund	34,19	15,04	0	42,00	30,00	35,00
911- Deduct Recoveries of Overpayments	-8,95	-15,82	-12,07	-10,35	0	0
Total - 03	1723,99,76	1728,87,68	1827,96,49	1772,50,75	1968,73,80	2420,63,50
04- INTEREST ON LOANS AND ADVANCES FROM CENTRAL GOVERNMENT						
101- Interest on Loans for State/Union Territory Plan Schemes	102,00,08	80,61,30	59,22,52	38,00,00	38,00,00	17,00,00
102- Interest On Loans For Central Plan Schemes	0	0	0	0	0	0
103- Interest On Loans For Centrally Sponsored Plan Schemes	12,94,04	0	0	0	0	0
104- Interest on Loans for Non-Plan Schemes	259,52,01	226,86,97	194,14,47	161,05,90	161,79,30	129,24,65
106- Interest On Ways And Means Advances	0	0	0	0	0	0
107- Interest On Pre-1984-85 Loans	0	0	0	0	0	0
Total - 04	374,46,13	307,48,27	253,36,99	199,05,90	199,79,30	146,24,65
05- INTEREST ON RESERVE FUNDS						
105- Interest on General and Other Reserve Funds	169,27,07	335,80,01	501,92,81	542,00,00	545,51,00	621,20,00
Total - 05	169,27,07	335,80,01	501,92,81	542,00,00	545,51,00	621,20,00
60- INTEREST ON OTHER OBLIGATIONS						
101- Interest on Deposits	2010,08,41	2140,72,23	1506,66,83	2318,43,45	1935,25,73	2100,07,80
701- Miscellaneous	74,34,44	67,59,18	71,84,52	76,69,70	85,32,61	83,39,00
911- Deduct Recoveries of Overpayments	-3,48	-99	-4,64	-1	0	0
Total - 60	2084,39,38	2208,30,41	1578,46,70	2395,13,14	2020,58,34	2183,46,80
Grand Total - Gross	40018,00,55	42622,02,69	45406,13,14	48780,21,04	49354,92,38	53034,83,10
Deduct - Recoveries	-16,24	-1,14,47	-46,81	-1,79,26	-1,03,20	-1,03,50
Grand Total - Net	40017,84,31	42620,88,22	45405,66,33	48778,41,78	49353,89,18	53033,79,60

RECEIPTS AND DISBURSEMENTS

6003-Internal Debt of the State Government

Voted Rs. Nil

Charged Rs. 52834,57,64,000

Total Rs. 52834,57,64,000

	Voted (Rs.)	Charged (Rs.)	Total (Rs.)
Gross Expenditure	...	52834,57,64,000	52834,57,64,000
Deduct-Recoveries
Net Expenditure	...	52834,57,64,000	52834,57,64,000

(The figures are in thousands of rupees)

Minor Head	Actuals, 2022-2023		Actuals, 2023-2024		Actuals, 2024-2025		Budget Estimate, 2025-2026		Revised Estimate, 2025-2026		Budget Estimate, 2026-2027	
	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements
101- Market Loans	62999,84,99	20500,00,00	69909,97,65	21000,00,00	76499,88,30	21900,00,00	81972,33,00	24000,00,00	80000,00,00	24000,00,00	80444,55,00	34430,52,00
103- Loans from Life Insurance Corporation of India	0	0	0	0	0	0	0	0	0	0	0	0
104- Loans from General Insurance Corporation of India	0	0	0	0	0	0	0	0	0	0	0	0
105- Loans from the National Bank for Agricultural and Rural Development	0	0	0	0	0	0	0	0	0	0	0	0
106- Compensation and other Bonds	0	0	0	0	0	0	0	0	0	0	0	0
108- Loans from National Co-operative Development Corporation	0	81,25,34	0	81,25,34	0	79,45,28	0	77,95,00	0	79,04,94	0	80,00,00
109- Loans from other Institutions	2132,46,90	1279,46,85	2309,53,60	1193,44,47	1664,58,25	1195,69,54	2939,40,00	1673,84,31	2483,96,00	1653,85,21	2903,41,00	1984,06,16
110- Ways and Means advances from the Reserve Bank of India	0	0	0	0	0	0	15000,00,00	15000,00,00	10000,00,00	10000,00,00	10000,00,00	10000,00,00
111- Special Securities issued to National Small Savings Fund of the Central Government	0	6339,99,48	0	6339,99,48	0	6335,26,63	0	5360,77,88	0	6339,99,48	0	6339,99,48
800- Other Loans	0	0	0	0	0	0	0	0	0	0	0	0
911- Deduct Recoveries Of Overpayments	0	0	0	0	0	0	0	0	0	0	0	0
Total - 6003	65132,31,89	28200,71,67	72219,51,25	28614,69,29	78164,46,55	29510,41,44	99911,73,00	46112,57,19	92483,96,00	42072,89,63	93347,96,00	52834,57,64

Note:

One Time Special Dispensation amounting to Rs. 4,311 Crore was allowed to the Govt of West Bengal by Govt of India by way of additional borrowing during the Financial Year 2019-2020 due to the hardship faced by the State Govt in managing State Finances because of shortfall in receipt of Central Taxes subject to amendment of State FRBM Act vide MOF order no. 40(22)/PF-I/2011/Vol.II dated 26th February 2020.

State FRBM Act was amended accordingly.

The total OMB allowed to the State Govt. has been increased to Rs. 59,389 Crore from Rs. 55,078 Crore to accommodate the One Time Special Dispensation of Rs. 4,311 crore vide MOF order no. 40(22)/PF-I/2011/Vol.II dated 28th February 2020 read with MOF order no. 40(6)/PF-S/2017-18 dated 12th December 2019.

Out of Rs. 4,311 Crore allowed to the State as One Time Special Dispensation, Govt of West Bengal has raised Rs. 1,914 Crore (Rs. 56,992-55,078) during the FY 2019-2020.

RECEIPTS AND DISBURSEMENTS

6004-Loans and Advances from the Central Government

Voted Rs. Nil

Charged Rs. 1771,95,47,000

Total Rs. 1771,95,47,000

	Voted (Rs.)	Charged (Rs.)	Total (Rs.)
Gross Expenditure	...	1771,95,47,000	1771,95,47,000
Deduct-Recoveries
Net Expenditure	...	1771,95,47,000	1771,95,47,000

(The figures are in thousands of rupees)

Minor Head	Actuals, 2022-2023		Actuals, 2023-2024		Actuals, 2024-2025		Budget Estimate, 2025-2026		Revised Estimate, 2025-2026		Budget Estimate, 2026-2027	
	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements
01- NON-PLAN LOANS												
101- Loans to cover gap in resources	0	0	0	0	0	0	0	0	0	0	0	0
102- Share of Small Savings Collection	0	0	0	431,67,48	0	431,67,48	0	431,67,49	0	431,67,49	0	431,67,49
201- House Building Advances	1,07,70	14,35	0	25,12	0	25,12	0	0	0	26,00	0	26,78
800- Other Loans	0	2,77,29	0	2,70,00	0	2,64,02	0	19,40	0	2,62,25	0	2,37,00
Total - 01	1,07,70	2,91,64	0	434,62,60	0	434,56,62	0	431,86,89	0	434,55,74	0	434,31,27
02- LOANS FOR STATE PLAN SCHEMES												
101- Block Loans	0	0	0	428,48,82	0	1114,64,89	0	237,64,20	0	237,64,20	0	237,64,20
104- 1984-89 state Plan Loans Consolidated in terms of recommendations of the Ninth Finance Commission	0	0	0	0	0	0	0	0	0	0	0	0
Total - 02	0	0	0	428,48,82	0	1114,64,89	0	237,64,20	0	237,64,20	0	237,64,20
03- LOANS FOR CENTRAL PLAN SCHEMES												
800- Other Loans	0	0	0	0	0	0	0	0	0	0	0	0
04- LOANS FOR CENTRALLY SPONSORED PLAN SCHEMES												
800- Other Loans	0	0	0	0	0	0	0	0	0	0	0	0
06- WAYS AND MEANS ADVANCES												
800- Other Ways and Means Advances	0	0	0	0	0	0	0	0	0	0	0	0
07- PRE-1984-85 LOANS												
105- Small Savings Loans	0	0	0	0	0	0	0	0	0	0	0	0
106- Pre-1979-80 Consolidated loans for Productive and Semi-productive purposes	0	0	0	0	0	0	0	0	0	0	0	0
108- 1979-84 Consolidated Loans- Loans repayable over 25 years	0	0	0	0	0	0	0	0	0	0	0	0
Total - 07	0	0	0	0	0	0	0	0	0	0	0	0

(The figures are in thousands of rupees)

Minor Head	Actuals, 2022-2023		Actuals, 2023-2024		Actuals, 2024-2025		Budget Estimate, 2025-2026		Revised Estimate, 2025-2026		Budget Estimate, 2026-2027	
	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements
09- OTHER LOANS FOR STATES / UNION TERRITORY WITH LEGISLATURE SCHEMES												
101- Block Loans	5109,86,08	1230,09,45	7951,92,82	873,60,31	12490,35,31	405,02,84	10860,00,00	950,00,00	11360,00,00	1050,00,00	12040,00,00	1100,00,00
800- Other Loans	0	334,65,84	0	0	0	0	0	0	0	0	0	0
Total - 09	5109,86,08	1564,75,29	7951,92,82	873,60,31	12490,35,31	405,02,84	10860,00,00	950,00,00	11360,00,00	1050,00,00	12040,00,00	1100,00,00
Total - 6004	5110,93,78	1567,66,93	7951,92,82	1736,71,73	12490,35,31	1954,24,35	10860,00,00	1619,51,09	11360,00,00	1722,19,94	12040,00,00	1771,95,47

Note:

An amount includes Rs.4431.00 Crore which has been passed on by Government of India to the State as Back to Back Loan in lieu of GST Compensation during the Financial Year 2020-2021 vide Ministry of Finance Order No. 40(1)PF-S/2020-21 dated 15/10/2020. In accordance with the said order this amount will not be taken into account for calculating the debt stock of the State Government. The borrowing limit of the State was increased from 3% to 4% of GSDP vide Ministry of Finance Order No. 40(6)/PF-S/2017-18/Vol.V dated 17/05/2020 read with Ministry of Finance Order No. 40(2)PF-S/2020-21 dated 31/03/2021.

An amount includes Rs.6425.28 Crore which was passed on by Government of India to the State as Back to Back Loan in lieu of GST Compensation during the Financial Year 2021-2022. In this connection, Ministry of Finance Order No. 40(1)PF-S/2021-22 dated 09/06/2021 may be seen. In accordance with the said order Back to Back Loan will not be taken into account for calculating the debt stock of the State Government. The borrowing limit of the State was increased from 3% to 3.5% of GSDP and additional borrowing of 0.5% of GSDP was allowed on fulfilment of incurring certain amount of capital expenditure vide Ministry of Finance Order No. 40(2)PF-S/2020-21 dated 31/03/2021.