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**Government of West Bengal**  
**Department of Panchayats & Rural Development**  
**Joint Administrative Building, Block HC-7, (6<sup>th</sup> to 9<sup>th</sup> Floor)**  
**Sector -III, Salt Lake City, Bidhan Nagar, Kolkata -700 106**

No.: 971-PRD-40018/2/2025-Budget Sec.

Date: 24/02/2026

**ORDER**

The Governor has been pleased to accord approval for opening of the following new Heads of Account pertaining to Demand No. 40 under State Development Schemes which will be effective from the financial year 2026-27:

- (I) '40-5054-Capital Outlay on Roads and Bridges-04-DISTRICT AND OTHER ROADS-337-Road Works-032-Construction of Roads & Bridges under Implementation of RIDF Projects-53-Major Works / Land and Buildings-00-V'
- (II) '40-5054-Capital Outlay on Roads and Bridges-04-DISTRICT AND OTHER ROADS-789-Development Action Plan for Scheduled Castes (DAPSC)-025-Construction of Roads & Bridges under Implementation of RIDF Projects-53-Major Works / Land and Buildings-00-V'
- (III) '40-5054-Capital Outlay on Roads and Bridges-04-DISTRICT AND OTHER ROADS-796-Development Action Plan for Scheduled Tribes (DAPST)-024-Construction of Roads & Bridges under Implementation of RIDF Projects-53-Major Works / Land and Buildings-00-V'

This order issues with the concurrence of the Finance Department; Group-'N', of this Government vide their U.O. No. 5195 dated- 21/01/2026.

All concerned are being informed.

*Sd/-*  
Joint Secretary  
to the Government of West Bengal

No.: 971/1(1)- -PRD-40018/2/2025-Budget Sec.

Date: 24/02/2026

Copy forwarded to the Pr. Accountant General (A&E), West Bengal, Treasury Buildings, Kolkata-700001 for kind information and further necessary action.

Photocopy of the U.O. No. 5195 dated- 21/01/2026 of Finance (Gr.-N) Department, relating to opening of the aforesaid head of account is being enclosed herewith for kind perusal.

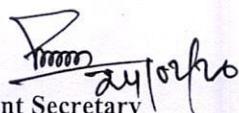
*Sd/-*  
Joint Secretary  
to the Government of West Bengal

No. 971/2(22)- -PRD-40018/2/2025-Budget Sec.

Date: 24/02/2026

Copy forwarded for information and taking necessary action to:

- 1) The Principal Accountant General (General & Social Sector Audit), West Bengal. C.G.O Complex, 5<sup>th</sup> Floor, 3<sup>rd</sup> MSO Building, 'D' Wing, DF Block, Sector-I, Salt Lake City, KOL-64.
- 2) The Accountant General (A&E) (Express Budget Section), W.B., Treasury Buildings, 2, Govt. Place West, Kolkata 700001.
- 3) The Principal Accountant General (Audit), West Bengal, Treasury Buildings, Kolkata – 700 001.
- 4) Accountant General (Economic & Revenue Sector Audit), West Bengal, C.G.O Complex, 5<sup>th</sup> Floor, 3<sup>rd</sup> MSO Building, 'D' Wing, DF Block, Sector-I, Salt Lake City, KOL-64.
- 5) The Accountant General (Local Bodies Audit), West Bengal, CGO Complex, MSO Buildings, 5<sup>th</sup> floor, 'C' East Wing, DF-Block, Sector-I, Salt Lake, Kolkata-700064.
- 6) Sr. Deputy Accountant General (A/Cs & VLC), Indian Audit & Accounts Department, West Bengal, Treasury Building, 2 Government Place West, Kolkata-700001.
- 7) The Examiner of Local Accounts, CGO Complex, MSO Buildings, 5<sup>th</sup> floor, DF-Block, Sector-I, Salt Lake, Kolkata-700064.
- 8) The Director of Accounts & Treasuries, New India Assurance Building, 2<sup>nd</sup> & 3<sup>rd</sup> floor, 4, Lyons Range, Kolkata-700001.
- 9) The Special Secy, RIDF Cell, P&RD Department
- 10) The Finance (Internal Audit) Department, Todi Mansion, 8<sup>th</sup> floor, P-15, Indian Exchange Place Extn. Kolkata-700001.
- 11) The Finance Department, Group-N, NABANNA, Howrah.
- 12) The Finance Department, Group-R, NABANNA, Howrah.
- 13) The Commissioner, Directorate of Panchayats & Rural Development, West Bengal, Mrittika Bhavan, 8<sup>th</sup> Floor, Block: DD-18/9, Sector-I, Salt Lake, Kolkata-700064
- 14) The Pay and Accounts Officer, Kolkata Pay and Accounts Office-I, 11A, Mirza Ghalib St, Esplanade, , Kolkata-700087
- 15) The Pay and Accounts Officer, Kolkata Pay and Accounts Office-II, 11A, Mirza Ghalib St, Esplanade, , Kolkata-700087
- 16) The Pay and Accounts Officer, Kolkata Pay and Accounts Office-III, Subhanna, SGO Complex, 5th and 6th Floor, DF Block, Sector I, Bidhannagar, Kolkata- 700064
- 17-20) Guard File of Budget/ Audit & Verification/ IT Cell (with a request to upload this order in the official website of this department) / Statistical Cell of this Department
21. Office Copy

  
Joint Secretary  
to the Government of West Bengal



Finance Department  
Group N - Budget Branch

File No. : FIN-26011(11)/40/2025-BUDGET SEC-Dept. of FIN (Computer No. 1362004) [ Panchayats & Rural Development Department ]

Sl.	Scheme Type	Earmark	Heads of Account
1	State Development Schemes	RIDF	40-5054-Capital Outlay on Roads and Bridges-04-DISTRICT AND OTHER ROADS-337-Road Works-032-Construction of Roads & Bridges under Implementation of RIDF Projects-53-Major Works / Land and Buildings-00--V
2	State Development Schemes	RIDF	40-5054-Capital Outlay on Roads and Bridges-04-DISTRICT AND OTHER ROADS-789-Development Action Plan for Scheduled Castes (DAPSC)-025-Construction of Roads & Bridges under Implementation of RIDF Projects-53-Major Works / Land and Buildings-00--V
3	State Development Schemes	RIDF	40-5054-Capital Outlay on Roads and Bridges-04-DISTRICT AND OTHER ROADS-796-Development Action Plan for Scheduled Tribes (DAPST)-024-Construction of Roads & Bridges under Implementation of RIDF Projects-53-Major Works / Land and Buildings-00--V

We may agree to open 3 (three) new Heads of account pertaining to Demand No.40, to record the work expenditure in connection with Roads & Bridges with effect from the financial year 2026-27:

i) a new Scheme Head "032-construction of Roads & Bridges under Implementation of RIDF Projects" with Detail & Sub-detail Head "53-00-V" subordinate to Major, Sub-major & minor Head "5054- Capital Outlay on Roads and Bridges-04- DISTRICT AND OTHER ROADS-337-Road Works" (code : 40-5054-04-337-032-53-00)

ii) a new Scheme Head "025-construction of Roads & Bridges under Implementation of RIDF Projects" with Detail & Sub-detail Head "53-00-V" subordinate to Major, Sub-major & minor Head "5054- Capital Outlay on Roads and Bridges-04- DISTRICT AND OTHER ROADS-789- Development Action Plan for Scheduled Castes (DAPSC)" (code : 40-5054-04-789-025-53-00)

iii) a new Scheme Head "024-construction of Roads & Bridges under Implementation of RIDF Projects" with Detail & Sub-detail Head "53-00-V" subordinate to Major, Sub-major & minor Head "5054- Capital Outlay on Roads and Bridges-04- DISTRICT AND OTHER ROADS-796- Development Action Plan for Scheduled Tribes (DAPST)" (code : 40-5054-04-796-024-53-00).

[B] The above Head of Accounts may be opened in place of following existing three 3 (three) Heads of account :-

- i) 4515-00-103-003-Implementation of RIDF Projects (RIDF)-53-00-V'
- ii) 4515-00-789-003-Implementation of RIDF Projects (RIDF)-53-00-V'
- iii) 4515-00-796-003-Implementation of RIDF Projects (RIDF)-53-00-V'

Sd/- S. Chaudhury, DS 15/01/2026  
Sd/- S. K. Sinha, Secy. 15/01/2026

U.O. No. : 5195  
U.O. Date : 21/01/2026



*Handwritten notes:*  
D/S/IT  
G  
D/S/IT/FC

Sd/-  
Prabhat Kumar Mishra  
( Additional Chief Secretary )

*Handwritten signatures and notes:*  
Sandipan Babu  
Prabhat Babu  
Pr Sec 2  
medful  
Babu (Act)