NAVAIKULAM GRAMAPANCHAYAT

BUDGET 2026-27

Sl No	HEAD OF ACCOUNTS	BUDGET FOR 2025-2026	BUDGET FOR 2026-2027
	Opening Balance	**143146513**	**83347234**
	Revenue Receipt - 1		
	Tax Revenues - 110		
1	1100101 Property Tax (General)	10000000	10500000
2	1101001 Profession Tax – Employees	1500000	1575000
	Total Tax Revenues	**11500000**	**12075000**

	Fees and User Charges - 140		
3	1401099 Other Empanelment & Registration Charges	30000	0
4	1401101 License Fees for IFTEOS	500000	525000
5	1401106 License Fees for Domestic Dogs	0	10000
6	1401201 Fees for Construction of Buildings	4000000	4200000
7	1401203 Permit Application fee	0	100000
8	1401301 Fees for Birth & Death Certificate	0	10000
9	1401302 Fees for Delayed Registration - Birth & Death	0	5000
10	1401304 Fee for Marriage Registration	0	50000
11	1401399 Fees for Other Certificates or Extracts	50000	10000

12	1401401 Fees under RTI Act	0	2000
13	1401702 Regularization Fees for Unauthorised Construction	0	200000
14	1401802 Application Fee - Unauthorised Construction Regularisation	0	10000
15	1402003 Other Penalities and Fines	575000	600000
16	1404004 Ownership Change Fees - Fine	0	85000
17	1404009 Search Fees	200000	0
18	1404099 Other Fees	650000	0
19	1405008 Receipts from Libraries	0	5000
20	1407001 Road Cutting Charges	0	5000
21	1408001 Other Charges	1300000	0

	Total Fees and User Charges	**7305000**	**5817000**
	Sale and Hire Charges - 150		
22	1501099 Receipts from Sale of Other Products	3000	0
23	1501101 Receipts from Sale of Forms	30000	45000
24	1501202 Receipts from Sale of Scrap	5000	10000
25	1503001 Receipts from Miscellaneous Sales	20000	0
	Total Sale and Hire Charges	**58000**	**55000**
	Revenue Grants, Contributions and Subsidies - 160		
26	1601010 Fund for Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers	3500000	5000000
27	1601011 Fund for Transferred Functions/ Schemes - Unemployment Wages	720	1500

28	1601012 Fund for Transferred Functions/ Schemes - Widow Pension	30000000	46000000
29	1601013 Fund for Transferred Functions/ Schemes - Pension for Unmarried women aged above 50	250000	500000
30	1601014 Fund for Transferred Functions/ Schemes - Pension for Differentially Abled	8000000	13000000
31	1601016 Fund for Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage	300000	60000
32	1601018 Fund for Transferred Functions/ Schemes - Old Age Pension	70000000	110000000
33	1601023 General Purpose Fund	28435200	33784000
34	1601080 Fund for Transferred Functions/ Schemes - Sthree Suraksha Scheme	2300000	8000000
	Total Revenue Grants, Contributions and Subsidies	**142785920**	**216345500**
	Income from Investments - 170		
35	1701001 Interest on Investments	50000	55000

	Total Income from Investments	**50000**	**55000**
	Interest Earned - 171		
36	1711001 Interest from Bank Accounts	3000000	3500000
	Total Interest Earned	**3000000**	**3500000**
	Other Income - 180		
37	1803001 Profit on Disposal of Fixed Assets	100000	0
38	1808099 Miscellaneous Receipts	2000	0
	Total Other Income	**102000**	**0**
	Prior Period Items - 280		
39	2801001 Prior Period Income	10000	0

	Total Prior Period Items	**10000**	**0**
	Rental Income - LB Properties - 130		
40	1302003 Rent from Buildings	355000	400000
	Total Rental Income	**355000**	**400000**
	Total Revenue Receipt	165165920	238247500
	Capital Receipt - 2		
	Grants, Contribution for Specific Purposes - 320		
41	3201001 Grants for Specific Purposes - Health Grant towards conversion of PHCs and Subcentres into Health and Wellness Centres	222000	222000
42	3201002 Grants for Specific Purposes - Health Grant Towards support for diagnostic InfraStructure to the PHCs	315000	315000
43	3201004 Central Finance Commission Grant - Tied	7222724	7222724

44	3201005 Central Finance Commission Grant - Untied	4885525	4885525
45	3201020 Integrated Child Development Service	1449491	1449491
46	3201044 Mahatma Gandhi National Rural Employment Scheme (MGNREGS)	55000000	150000000
47	3201045 Suchitwa Mission Grant	1501604	1501604
48	3202001 Development Fund - General	40719455	44844000
49	3202002 Development Fund - Special Component Plan	18306000	20230000
50	3202009 Maintenance Fund - Road Assets	33781000	28085000
51	3202010 Maintenance Fund - Non-Road Assets	10673412	9843000
52	3202021 Grants, Funds & Contributions For Specific Purposes - Other Than Development Fund And State Sponsored Scheme Funds - Life Mission	4433067	4433067
53	3207002 Contribution - other Funds	117500	0

54	3208010 Beneficiary Contribution	2215090	2215090
55	3209001 Contribution to Joint Venture Projects from District Panchayat	12343865	12343865
56	3209002 Contribution to Joint Venture Projects from Block Panchayat	6673400	6673400
	Total Grants, Contribution for Specific Purposes	**199859133**	**294263766**
	Secured Loans - 330		
57	3305004 Loan from HUDCO	43653450	43653450
	Total Secured Loans	**43653450**	**43653450**
	Redemption - 431		
58	4315002 Receivables from Government (redemption amount)	35236143	0
	Total Redemption	**35236143**	**0**

	Loans, Advances and Deposits - 460		
59	4601001 Festival Advance to Employees	106000	0
60	4605005 Advance to Mahatma Gandhi NREGS/ AUEGS	3000000	3000000
	Total Loans, Advances and Deposits	**3106000**	**3000000**
	Total Capital Receipt	**281854726**	**340917216**
	Revenue Expenditure - 3		
	Establishment Expenses - 210		
61	2101001 Salaries -Secretary	1500000	2500000
62	2101003 Salaries - Permanent Staff	12000000	15000000
63	2101004 Salaries - Contract Staff	300000	800000

64	2101007 Salaries - Part time Contingent Staff	550000	800000
65	2101101 Wages	300000	500000
66	2101201 Bonus	50000	200000
67	2101401 Honourarium	200000	500000
68	2101501 Festival Allowance	0	500000
69	2102001 Travelling Allowances - Secretary	125000	500000
70	2102003 Travelling Allowances - Permanent Staff	400000	800000
71	2102014 Monthly Honorarium and Sitting Allowance -Councillors/ Members	4400000	5000000
72	2102015 Uniforms	0	50000
73	2102016 Other Benefits and Allowances	200000	600000

74	2102017 Festival Allowance	100000	0
75	2102018 Spectacle Allowance	0	50000
76	2102019 Travelling Expense of Chairperson/ President, Deputy Chairperson/ Vice President, Chairperson and Councillors/ members	200000	500000
77	2102020 Telephone Allowance - Secretary	0	5000
78	2102021 Telephone Allowance - Mayor/ Chairperson/ President	0	5000
79	2102022 Telephone Allowance - Deputy Mayor/ Vice Chairperson/ Vice President	0	5000
80	2102026 Leave Travel Concession	0	200000
81	2103006 Employer's Contribution to NPS - Regular Employees	0	600000
82	2103007 Pension Contribution	0	2000000
83	2104001 Terminal Leave Surrender	3000000	2500000

	Total Establishment Expenses	**23325000**	**33615000**
	Administrative Expenses - 220		
84	2201001 Rent of Buildings	150000	200000
85	2201002 Land Tax/ Basic Tax	5000	10000
86	2201003 Other Taxes/ Duties	5000	0
87	2201101 Office Electricity Expenses	150000	300000
88	2201102 Water Charges - Office	0	50000
89	2201199 Other Office Maintenance Expenses	300000	300000
90	2201201 Telephone Expenses/ Internet Charges	75000	100000
91	2201202 Postage Expenses	50000	75000

92	2201299 Miscellaneous Communication Expenses	100000	10000
93	2202001 Books & Periodicals	300000	350000
94	2202101 Printing & Stationery	550000	600000
95	2204001 Insurance	50000	0
96	2204002 Insurance - Vehicles	0	50000
97	2205101 Miscellaneous Legal Expenses	500000	500000
98	2205102 Revenue Recovery Charges	25000	25000
99	2205201 Professional & Other Fees	30000	40000
100	2206001 Newspaper Advertisement Charges	600000	600000
101	2206101 Membership & Subscriptions	50000	75000

102	2208001 Festival Expenses	100000	50000
103	2208005 Donations And Contributions As Per Government Order	200000	300000
104	2208006 Expenses towards removal of unauthorised hoardings, Boards, Banners etc..	500000	100000
105	2208099 Miscellaneous Administration Expenses	300000	0
106	2302001 Water Charges - Street Tap	1000000	0
	Total Administrative Expenses	**5040000**	**3735000**
	Operation and Maintenance - 230		
107	2301001 Electricity Charges for Street Lights	3500000	4000000
108	2301002 Fuel Charges	150000	200000
109	2301003 Electricity Charges of Other Buildings of LB	50000	100000

110	2301006 Electricity Charges For Drinking Water Schemes	150000	175000
111	2304001 Vehicle Hire Charges	100000	150000
112	2304002 Equipment Hire Charges	50000	0
113	2304099 Other Hire Charges	100000	100000
114	2305001 Repairs & Maintenance - Roads and Pavements	200000	0
115	2305002 Repairs & Maintenance - Bridges and Culverts	100000	0
116	2305004 Repairs & Maintenance - Drainage	0	20000
117	2305099 Repairs & Maintenance - Other Infrastructure Assets	100000	200000
118	2305111 Repairs & Maintenance - Public Toilets	0	50000
119	2305199 Repairs & Maintenance - Other Civic Amenities	0	100000

120	2305201 Repairs & Maintenance - Buildings	250000	200000
121	2305301 Repairs & Maintenance - Vehicles	500000	500000
122	2305902 Repairs & Maintenance - Office Equipments	100000	500000
123	2305909 Other Repairs & Maintenance	100000	100000
124	2308005 Expenses relating to collection of Taxes	0	100000
125	2308008 Expenses Related to Pandemic/Epidemic Control	0	500000
126	2308010 Extra - ordinary Expenses	100000	0
127	2308013 Sanitation Expenses	600000	0
128	2308014 Expenses related to Inaugurations and Ceremonies	0	100000
129	2308015 Expenses for the destruction of Wild Boar etc	0	100000

130	2308201 Refreshment Charges	150000	200000
	Total Operation and Maintenance	**6300000**	**7395000**
	Interest and Finance Charges - 240		
131	2407001 Bank Charges	5000	20000
132	2408001 Other Finance Expenses	200000	0
	Total Interest and Finance Charges	**205000**	**20000**
	Programe Expenses - 250		
133	2501001 Election Expenses	1500000	0
134	2502001 Expenditure on Poverty Eradication Program	55000000	150000000
	Total Programe Expenses	**56500000**	**150000000**

	Expenses Related to Productive Sector - 251		
135	2510101 Agriculture - Paddy	4921150	0
136	2510102 Agriculture - Coconut	431200	0
137	2510104 Agriculture - Vegetables	2023700	0
138	2510107 Agriculture - Fruits and Fruit Trees	232160	0
139	2510110 Agriculture - Floriculture	77280	0
140	2510112 Agriculture - Pepper	495000	0
141	2510119 Agriculture - Haritha Keralam	31765	0
142	2510124 Agriculture - Intercropping	72000	0
143	2510132 Agriculture Related Facilities	1200000	0

144	2510136 Agrarian Disease	29750	0
145	2510138 Agriculture - Other Crops	400000	0
146	2510201 Animal Husbandry - Cow	3476000	0
147	2510204 Animal Husbandry - Calf	1056000	0
148	2510205 Animal Husbandry - Poultry	1002800	0
149	2510209 Animal Husbandry - Infrastructure	500000	0
150	2510210 Animal Husbandry - Disease Control	150000	0
151	2510305 Dairy Development - Milk Incentives	3000000	0
152	2510613 Service Enterprises	600000	0
153	2510804 Environment Conservation	210000	0

154	2511201 Skill Development	500000	0
155	2511301 Self Employment and Marketing Promotion	1600000	0
	Total Expenses Related to Productive Sector	**22008805**	**0**
	Expenses Related to Service Sector - 252		
156	2520101 Pre-primary Education	2500000	0
157	2520102 Primary Education	1240852	0
158	2520107 Education-Related Activities	1185000	0
159	2520111 Contribution towards SSA	800000	0
160	2520202 Literacy Equivalance Examination	200000	0
161	2520503 Arts,Culture,Sports and Youth Welfare-Promotion	281119	0

162	2520602 Health related Programs	2348785	0
163	2520618 Medical Institution - Allopathy	7209948	0
164	2520619 Medical Institution - Ayurvedic	1500000	0
165	2520620 Medical Institution - Homoeo	300000	0
166	2520701 Drinking Water - Individual	1172000	0
167	2520702 Drinking Water - Public	2034440	0
168	2520801 Housing & House Electrification - Individual	109006500	0
169	2520901 Special Child Welfare Program	1208362	0
170	2520902 Child Welfare Program	150000	0
171	2520903 Women Welfare	1983501	0

172	2520904 Welfare of the Aged	1111000	0
173	2520905 Welfare Programs for the Destitute	165000	0
174	2520906 Welfare Programs for Physically/ Mentally Challenged	3599521	0
175	2520908 Social Security Programme	603800	0
176	2521001 Anganwadi Nutrition	5530000	0
177	2521002 Other Nutrition Distribution Programme	350000	0
178	2521101 Anganwadi Infrastructure	400000	0
179	2521102 Anganwadi Related Services	50000	0
180	2521301 Energy Conservation	30000	0
181	2521402 Electricity Line - Transformer - Voltage Improvement	300000	0

182	2521601 Local Government Service Delivery Improvement	1200000	0
183	2521602 Payments to IKM	160028	0
184	2521701 Allied Institution Service Delivery Improvement	790911	0
185	2521903 Public Sanitation - Related Activities	697875	0
186	2521904 Toilet (Individual)	2131000	0
187	2521905 Toilet (Institution Level)	687390	0
188	2522001 Plan Formulation, Implementation and Monitoring	1091446	0
189	2522201 Disaster Management - Related Services	285000	0
190	2522305 Solid Waste Management - Collection and Transportation	1200000	0
191	2522308 Solid Waste Management - Processing - Centralised	1000000	0

192	2522310 Solid Waste Management - Disposal	627120	0
193	2522314 Solid Waste Management - Processing Individual	2540710	0
194	2523201 Information and Knowledge Dissemination Capacity Development	405040	0
	Total Expenses Related to Service Sector	**158076348**	**0**
	Expenses Related to Infrastructure Sector - 253		
195	2530101 Street Lights	5825999	0
196	2530102 Office Electrification	580000	0
197	2530201 Roads	14689935	0
198	2530301 Public Buildings - Local Government Office Building	300000	0
199	2530501 Vehicle Rent for Engineering Wing	511100	0

200	2530502 Hiring of vehicles for office purposes	50000	0
	Total Expenses Related to Infrastructure Sector	**21957034**	**0**
	Expenses related to State Sponsored Schemes - 254		
201	2540111 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labour	3500000	5000000
202	2540112 Programmes/ Expenditures of Transferred Functions/ Schemes - Unemployment Wages	720	1500
203	2540113 Programmes/ Expenditures of Transferred Functions/ Schemes - Widow Pension	30000000	46000000
204	2540114 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Unmarried women aged above 50	250000	500000
205	2540115 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Differentially Abled	8000000	13000000
206	2540117 Programmes/ Expenditures of Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage	300000	60000
207	2540118 Programmes/ Expenditures of Transferred Functions/ Schemes - Old Age Pension	70000000	110000000

208	2540138 Programmes/ Expenditures of Transferred Functions/ Schemes - Sthree Suraksha Scheme	2300000	8000000
	Total Expenses related to State Sponsored Schemes	**114350720**	**182561500**
	Revenue Grants, Cotributions and Subsidies - 260		
209	2602301 Cutting Charges - Dangerous Trees	200000	0
	Total Revenue Grants, Cotributions and Subsidies	200000	0
	Prior Period Items - 280		
210	2808001 Prior Period Expenses	1000000	0
	Total Prior Period Items	1000000	0
	Total Revenue Expenditure	408962907	377326500
	Capital Expenditure - 4		

	Refund of Deposits - 340		
211	3401001 Earnest Money Deposit	8000	0
	Total Refund of Deposits	8000	0
	Payment of Recoveries - 350		
212	3501102 Net Salary Payable	538548	0
213	3501116 Pension Contribution Payable	350746	0
214	3501122 Leave Salary Payable	1575000	0
215	3501301 Employers Liabilities - Pension Contribution (NPS)	327810	0
216	3502001 Recoveries Payable - General Provident Fund	5000	0
217	3502002 Recoveries Payable - Kerala Panchayat Employees Provident Fund	69700	0

218	3502003 Recoveries Payable - Subscription to Provident Fund for Municipal Regular employees	3140	0
219	3502006 Recoveries Payable - Insurance Premium	2804	0
220	3502012 Recoveries Payable - State Life Insurance	10250	0
221	3502014 Recoveries Payable - Group Insurance	9100	0
222	3502020 Recoveries Payable - Employee Share NPS	27810	0
223	3502022 Recoveries Payable -Medisep -Regular	8000	0
224	3502038 Recoveries Payable - PF Loan Repayment - KPEPF	8360	0
225	3503001 Government and Other Dues Payable - Library Cess Payable	413031	0
226	3503008 Government and Other Dues Payable - CGST	20476	0
227	3503009 Government and Other Dues Payable - SGST	20476	0

	Total Payment of Recoveries	3390251	0
	Fixed Assets - 410		
228	4101001 Land	2900000	0
229	4101008 Public well	600000	0
230	4102002 Administrative Buildings	411260	0
231	4102005 Hospital Buildings	100000	0
232	4102016 Other Buildings	2606144	0
233	4102017 Compound Wall	1600000	0
234	4102019 Free Style Open Gym	50000	0
235	4103001 Concrete Roads	69796063	0

236	4103002 Black Topped Roads	930000	0
237	4103007 Other Roads	150000	0
238	4103010 Culverts	300000	0
239	4103012 Side Walls	150000	0
240	4103099 Other Constructions	2323000	0
241	4103102 Drainage	2200000	0
242	4103204 Distribution & Regulation System - Water Supply	400000	0
243	4103302 Street Light	798000	0
244	4104001 Plant & Machinery	948700	0
245	4105001 Vehicles	175000	0

246	4106002 Computers, Printers & Peripherals	350000	0
247	4107001 Furniture, Fixtures, Fittings & Electrical Appliances	240000	0
248	4108001 Other Fixed Assets	4264600	0
	Total Fixed Assets	**91292767**	**0**
	Stock in Hand - 430		
249	4301002 Purchase of Material - Stores	30000	0
	Total Stock in Hand	**30000**	**0**
	Loans, Advances and Deposits - 460		
250	4601001 Festival Advance to Employees	106000	0
251	4605004 Temporary Advances for Official Purposes	30000	0
252	4605005 Advance to Mahatma Gandhi NREGS/ AUEGS	3000000	3200000
	Total Loans, Advances and Deposits	**3136000**	**3200000**

	Total Capital Expenditure	**97857018**	**3200000**
	Amount to be assigned for Projects		**224263766**
	Total Expenditure	**506819925**	**604790266**
	Total Receipts	**447020646**	**579164716**
	Balance	**83347234**	**57721684**