

Muhamma Grama Panchayat Office

Form 1

2026-2027 NEW BUDGET en-us

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
	Opening Balance		**30451175**	**81859696**
	Revenue Receipt - 1			
	Tax Revenues - 110			
1	1100101 Property Tax (General)		11000000	12500000
2	1101001 Profession Tax – Employees		2250000	2300000
3	1101002 Profession Tax - Traders/ Institutions		550000	600000
4	1108004 Entertainment Tax		3500000	400000
	Total Tax Revenues		**17300000**	**15800000**
	Fees and User Charges - 140			
5	1401101 License Fees for Enterprises		525000	550000
6	1401106 License Fees for Domestic Dogs		1000	1200
7	1401107 Licence Fees For Livestock Farms		1000	1500

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
8	1401201 Fees for Construction of Buildings		750000	1000000
9	1401203 Permit Application fee		100000	110000
10	1401204 Permit Fee for Additional FSI		5000	6000
11	1401302 Fees for Delayed Registration - Birth & Death		500	600
12	1401304 Fee for Marriage Registration		14000	15000
13	1401305 Fee for Non Availability Certificate		100	200
14	1401306 Fee for Correction in Registration		1500	1600
15	1401399 Fees for Other Certificates or Extracts		1100	1250
16	1401701 Regularization Fees		325000	400000
17	1401801 Application Fee		1000	1200
18	1402001 Penal Interest		85000	100000
19	1402003 Other Penalities and Fines		125000	140000
20	1402004 Compounding Fee		10000	15000
21	1404002 Notice Fees		10000	12000
22	1404004 Ownership Change Fees - Fine		45000	50000
23	1404008 Delayed Registration Fees		2000	2000
24	1404009 Search Fees		500	600
25	1404011 Late Fee		15000	15000
26	1404099 Other Fees		110000	120000
27	1405018 Wastemanagement - User Charges		1000	0
28	1406001 Entry Fees		3500000	4000000
	Total Fees and User Charges		**5628700**	**6543150**

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
	Sale and Hire Charges - 150			
29	1501101 Receipts from Sale of Forms		12000	13000
30	1501102 Receipts from Sale of Tender Forms		1250	2000
31	1501202 Receipts from Sale of Scrap		160000	165000
32	1501203 Receipts from auction of obsolete assets		50000	50000
	Total Sale and Hire Charges		**223250**	**230000**
	Revenue Grants, Contributions and Subsidies - 160			
33	1601010 Fund for Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers		2500000	3000000
34	1601012 Fund for Transferred Functions/ Schemes - Widow Pension		18000000	20000000
35	1601013 Fund for Transferred Functions/ Schemes - Pension for Unmarried women aged above 50		1500000	1800000
36	1601014 Fund for Transferred Functions/ Schemes - Pension for Differentially Abled		8000000	10000000
37	1601016 Fund for Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage		300000	350000
38	1601018 Fund for Transferred Functions/ Schemes - Old Age Pension		42500000	45000000
39	1601023 General Purpose Fund		18088125	22699000
40	1601080 Fund for Transferred Functions/ Schemes - Sthree Suraksha Scheme		4000000	30000000
	Total Revenue Grants, Contributions and Subsidies		**94888125**	**132849000**
	Income from Investments - 170			
41	1701002 Interest on Fixed Deposits		2000000	2000000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
	Total Income from Investments		**2000000**	**2000000**
	Interest Earned - 171			
42	1711001 Interest from Bank Accounts		600000	650000
	Total Interest Earned		**600000**	**650000**
	Rental Income - LB Properties - 130			
43	1302003 Rent from Buildings		100000	100000
44	1304001 Rent from Lease of Lands		15000	15000
	Total Rental Income		**115000**	**115000**
	Total Revenue Receipt		**120755075**	**158187150**
	Capital Receipt - 2			
	Grants, Contribution for Specific Purposes - 320			
45	3201001 Grants for Specific Purposes - Health Grant towards conversion of PHCs and Subcentres into Health and Wellness Centres		612000	900000
46	3201002 Grants for Specific Purposes - Health Grant Towards support for diagnostic InfraStructure to the PHCs		654000	1800000
47	3201003 Grants for Specific Purposes - Health Grant towards buildingless Subcentres, PHCs and CHCs		0	3000000
48	3201004 Central Finance Commission Grant - Tied		13933116	13933116
49	3201005 Central Finance Commission Grant - Untied		7660618	7660618
50	3201020 Integrated Child Development Service		1200000	1500000
51	3201044 Mahatma Gandhi National Rural Employment Scheme (MGNREGS)		35000000	60700000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
52	3201045 Suchitwa Mission Grant		24340960	3500000
53	3202001 Development Fund - General		23138000	31407000
54	3202002 Development Fund - Special Component Plan		3960785	4293000
55	3202003 Development Fund - Tribal Sub-Plan		204000	198000
56	3202009 Maintenance Fund - Road Assets		17429644	15101000
57	3202010 Maintenance Fund - Non-Road Assets		37880622	15504000
58	3202021 Grants, Funds & Contributions For Specific Purposes - Other Than Development Fund And State Sponsored Scheme Funds - Life Mission		16850000	10000000
59	3202027 Grants For Specific Purposes - Election		100000	100000
60	3202032 Literacy Scheme Grant		300000	250000
61	3203001 Grant from Other Government Agencies		2594000	1000000
62	3208010 Beneficiary Contribution		1500000	800000
63	3209001 Contribution to Joint Venture Projects from District Panchayat		34755000	5000000
64	3209002 Contribution to Joint Venture Projects from Block Panchayat		6900000	3000000
	Total Grants, Contribution for Specific Purposes		**229012745**	**179646734**
	Secured Loans - 330			
65	3305004 Loan from HUDCO		30450000	15000000
	Total Secured Loans		**30450000**	**15000000**
	Deposits Received - 340			
66	3401001 Earnest Money Deposit		0	250000
67	3401002 Security Deposit		0	50000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
68	3401003 Retention		0	225000
	Total Deposits Received		**0**	**525000**
	Other Liabilities - 350			
69	3502025 Recoveries Payable - Income Tax Deducted at Source		0	15000
70	3502026 Recoveries Payable - Kerala Construction Workers Welfare Fund		0	15000
71	3503005 Government and Other Dues Payable-TDS - CGST		0	15000
72	3503006 Government and Other Dues Payable-TDS - SGST		0	15000
73	3503008 Government and Other Dues Payable - CGST		0	10000
74	3503009 Government and Other Dues Payable - SGST		0	10000
	Total Other Liabilities		**0**	**80000**
	Redemption - 431			
75	4315002 Receivables from Government (redemption amount)		3646215	0
	Total Redemption		**3646215**	**0**
	Loans, Advances and Deposits - 460			
76	4601001 Festival Advance to Employees		0	200000
	Total Loans, Advances and Deposits		**0**	**200000**
	Total Capital Receipt		**263108960**	**195451734**
	Revenue Expenditure - 3			
	Establishment Expenses - 210			

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
77	2101001 Salaries -Secretary		1500000	1800000
78	2101003 Salaries - Permanent Staff		11000000	15000000
79	2101004 Salaries - Contract Staff		500000	800000
80	2101007 Salaries - Part time Contingent Staff		1000000	1000000
81	2101101 Wages		2000000	2500000
82	2101201 Bonus		35000	50000
83	2101401 Honourarium		700000	1000000
84	2102001 Travelling Allowances - Secretary		25000	25000
85	2102003 Travelling Allowances - Permanent Staff		150000	200000
86	2102006 Other allowances - Secretary		50000	50000
87	2102008 Other allowances - Permanent Staff		400000	400000
88	2102009 Other allowances - Temporary Staff		35000	35000
89	2102010 Other allowances - Contingent Staff		15000	20000
90	2102014 Monthly Honorarium and Sitting Allowance -Councillors/ Members		2600000	5000000
91	2102017 Festival Allowance		100000	125000
92	2102019 Travelling Expense of Chairperson/ President, Deputy Chairperson/ Vice President, Chairperson and Councillors/ members		100000	100000
93	2103007 Pension Contribution		1200000	1500000
94	2104001 Terminal Leave Surrender		0	1000000
	Total Establishment Expenses		**21410000**	**30605000**
	Administrative Expenses - 220			

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
95	2201101 Office Electricity Expenses		200000	250000
96	2201102 Water Charges - Office		0	25000
97	2201199 Other Office Maintenance Expenses		100000	500000
98	2201201 Telephone Expenses/ Internet Charges		200000	275000
99	2201202 Postage Expenses		20000	50000
100	2202001 Books & Periodicals		100000	500000
101	2202101 Printing & Stationery		200000	200000
102	2204001 Insurance		25000	25000
103	2205101 Miscellaneous Legal Expenses		50000	100000
104	2205201 Professional & Other Fees		135000	200000
105	2206001 Newspaper Advertisement Charges		150000	200000
106	2206002 Keralolsavam Expenses		100000	150000
107	2206099 Other Advertisement & Publicity Charges		50000	300000
108	2206101 Membership & Subscriptions		20000	25000
109	2208005 Donations And Contributions As Per Government Order		245000	500000
110	2208006 Expenses towards removal of unauthorised hoardings, Boards, Banners etc..		0	200000
111	2208099 Miscellaneous Administration Expenses		500000	1500000
112	2302001 Water Charges - Street Tap		500000	350000
	Total Administrative Expenses		**2595000**	**5350000**
	Operation and Maintenance - 230			
113	2301001 Electricity Charges for Street Lights		1500000	1700000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
114	2301002 Fuel Charges		200000	300000
115	2301003 Electricity Charges of Other Buildings of LB		100000	100000
116	2304001 Vehicle Hire Charges		100000	400000
117	2305301 Repairs & Maintenance - Vehicles		0	100000
118	2308005 Expenses relating to collection of Taxes		150000	200000
119	2308010 Extra - ordinary Expenses		200000	300000
120	2308013 Sanitation Expenses		300000	400000
121	2308201 Refreshment Charges		200000	250000
	Total Operation and Maintenance		**2750000**	**3750000**
	Interest and Finance Charges - 240			
122	2407001 Bank Charges		10000	10000
	Total Interest and Finance Charges		**10000**	**10000**
	Programe Expenses - 250			
123	2501001 Election Expenses		500000	125000
124	2502001 Expenditure on Poverty Eradication Program		35010000	60700000
	Total Programe Expenses		**35510000**	**60825000**
	Expenses Related to Productive Sector - 251			
125	2510101 Agriculture - Paddy		471420	600000
126	2510102 Agriculture - Coconut		1113500	500000
127	2510104 Agriculture - Vegetables		306000	250000
128	2510105 Agriculture - Plaintane		140000	140000
129	2510106 Agriculture - Tubercrops		719000	354000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
130	2510107 Agriculture - Fruits and Fruit Trees		125000	125000
131	2510116 Agriculture - Turmeric		147080	147080
132	2510117 Agriculture - Cereal Crops		0	132000
133	2510204 Animal Husbandry - Calf		192000	192000
134	2510205 Animal Husbandry - Poultry		150150	0
135	2510209 Animal Husbandry - Infrastructure		300000	300000
136	2510210 Animal Husbandry - Disease Control		253730	60000
137	2510215 Protection of Animals		98930	97500
138	2510305 Dairy Development - Milk Incentives		3213740	3314325
139	2510404 Inland -Pisciculture		360000	0
140	2510405 Ornamental Fish Farming		150000	0
141	2510408 Fish Marketing		5026000	0
142	2510417 Marine Fishing		400000	0
143	2510418 Welfare of Fishermen		342000	0
144	2510601 Small scale industries and Micro enterprises		650000	1225374
145	2510612 Traditional Handicrafts		10000	0
146	2510613 Service Enterprises		1628785	0
147	2510802 Water Conservation		1000000	0
148	2510804 Environment Conservation		25000	0
149	2511301 Self Employment and Marketing Promotion		365000	0
	Total Expenses Related to Productive Sector		**17187335**	**7437279**
	Expenses Related to Service Sector - 252			

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
150	2520101 Pre-primary Education		30000	0
151	2520102 Primary Education		5000	0
152	2520103 High School Education		800000	0
153	2520107 Education-Related Activities		887000	0
154	2520109 Encourage Excellence of SC/ ST		430000	0
155	2520111 Contribution towards SSA		1000000	0
156	2520201 Continuing Education		50000	0
157	2520303 Reading Rooms ,Libraries - Periodicals		250000	0
158	2520503 Arts,Culture,Sports and Youth Welfare-Promotion		100000	0
159	2520602 Health related Programs		1249456	0
160	2520618 Medical Institution - Allopathy		4352200	1498000
161	2520619 Medical Institution - Ayurvedic		3579148	3191729
162	2520620 Medical Institution - Homoeo		510000	550000
163	2520701 Drinking Water - Individual		3690000	0
164	2520702 Drinking Water - Public		2212000	1320000
165	2520801 Housing & House Electrification - Individual		79632000	45624600
166	2520802 Housing & House Electrification - Construction/Purchase by Local Government		3432000	0
167	2520903 Women Welfare		275000	150000
168	2520904 Welfare of the Aged		2154560	2275000
169	2520905 Welfare Programs for the Destitute		470863	0
170	2520906 Welfare Programs for Physically/ Mentally		1723000	2717819

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
	Challenged			
171	2520908 Social Security Programme		625000	278836
172	2521001 Anganwadi Nutrition		2500000	3000000
173	2521101 Anganwadi Infrastructure		903699	0
174	2521102 Anganwadi Related Services		912600	31650
175	2521201 Vocational Capacity Building - Vocational Training		50000	0
176	2521402 Electricity Line - Transformer - Voltage Improvement		33949	0
177	2521501 Tourism Infrastructure		450000	0
178	2521601 Local Government Service Delivery Improvement		1044000	504000
179	2521602 Payments to IKM		100000	0
180	2521701 Allied Institution Service Delivery Improvement		195000	240000
181	2521903 Public Sanitation - Related Activities		350000	0
182	2521904 Toilet (Individual)		7007400	780000
183	2522001 Plan Formulation, Implementation and Monitoring		660000	406640
184	2522201 Disaster Management - Related Services		50000	0
185	2522303 Solid Waste Management - Preparatory Activities		88197	0
186	2522309 Solid Waste Management - Related Activities		110000	0
187	2522310 Solid Waste Management - Disposal		50000	0
188	2522314 Solid Waste Management - Processing		6805560	0

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
	Individual			
189	2523201 Information and Knowledge Dissemination Capacity Development		300000	111931
	Total Expenses Related to Service Sector		**129067632**	**62680205**
	Expenses Related to Infrastructure Sector - 253			
190	2530101 Street Lights		2352245	499147
191	2530102 Office Electrification		200000	0
192	2530201 Roads		160000	0
193	2530302 Public Buildings - Other Buildings		285918	0
194	2530502 Hiring of vehicles for office purposes		358800	539700
	Total Expenses Related to Infrastructure Sector		**3356963**	**1038847**
	Expenses related to State Sponsored Schemes - 254			
195	2540110 Grants/ Funds for Pandemic/ Epidemic Control -Revenue Expenses		70000	100000
196	2540111 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labour		2500000	3000000
197	2540113 Programmes/ Expenditures of Transferred Functions/ Schemes - Widow Pension		18000000	20000000
198	2540114 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Unmarried women aged above 50		1500000	1800000
199	2540115 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Differentially Abled		8000000	10000000
200	2540117 Programmes/ Expenditures of Transferred Functions/ Schemes - Financial Help for Widow's		300000	350000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
	Daughters Marriage			
201	2540118 Programmes/ Expenditures of Transferred Functions/ Schemes - Old Age Pension		42500000	45000000
202	2540138 Programmes/ Expenditures of Transferred Functions/ Schemes - Sthree Suraksha Scheme		4000000	30000000
	Total Expenses related to State Sponsored Schemes		**76870000**	**110250000**
	Revenue Grants, Cotributions and Subsidies - 260			
203	2601010 Grants, Contributions And Compensations From Own Fund- Grants To Nilathezhuthu Asans		26000	30000
	Total Revenue Grants, Cotributions and Subsidies		**26000**	**30000**
	Earmarked Funds - 311			
204	3111101 Distress Relief Fund		0	200000
	Total Earmarked Funds		**0**	**200000**
	Total Revenue Expenditure		**288782930**	**282176331**
	Capital Expenditure - 4			
	Refund of Deposits - 340			
205	3401001 Earnest Money Deposit		199565	250000
206	3401002 Security Deposit		26475	50000
207	3401003 Retention		189320	225000
208	3402006 Election Deposit(Candidate)		0	75000
	Total Refund of Deposits		**415360**	**600000**
	Payment of Recoveries - 350			

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
209	3501102 Net Salary Payable		521261	0
210	3501116 Pension Contribution Payable		88692	0
211	3501122 Leave Salary Payable		650000	0
212	3501301 Employers Liabilities - Pension Contribution (NPS)		8530	0
213	3502002 Recoveries Payable - Kerala Panchayat Employees Provident Fund		159415	0
214	3502006 Recoveries Payable - Insurance Premium		8371	0
215	3502012 Recoveries Payable - State Life Insurance		12675	0
216	3502014 Recoveries Payable - Group Insurance		11600	0
217	3502020 Recoveries Payable - Employee Share NPS		8530	0
218	3502022 Recoveries Payable -Medisep -Regular		8000	0
219	3502025 Recoveries Payable - Income Tax Deducted at Source		10770	15000
220	3502026 Recoveries Payable - Kerala Construction Workers Welfare Fund		0	15000
221	3503001 Government and Other Dues Payable - Library Cess Payable		700000	700000
222	3503005 Government and Other Dues Payable-TDS - CGST		10788	15000
223	3503006 Government and Other Dues Payable-TDS - SGST		10788	15000
224	3503008 Government and Other Dues Payable - CGST		6719	10000
225	3503009 Government and Other Dues Payable - SGST		6719	10000
226	3504010 Refund Payable - Other Fees		400000	400000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
227	3504018 Refund Payable - Grants and Funds		105000	100000
228	3504099 Refund Payable - Others		730076	740000
229	3508001 Liability in respect of Stale Cheque		980	250000
230	3508099 Other Liabilities Payable		161000	200000
	Total Payment of Recoveries		**3619914**	**2470000**
	Fixed Assets - 410			
231	4101002 Grounds		172770	0
232	4102002 Administrative Buildings		1367603	0
233	4102005 Hospital Buildings		3647036	0
234	4102011 Public Comfort Stations		4000000	2300000
235	4102016 Other Buildings		850000	0
236	4102019 Free Style Open Gym		600000	320000
237	4103001 Concrete Roads		649250	700000
238	4103002 Black Topped Roads		18524642	4675000
239	4103003 Interlocked Roads		500000	0
240	4103006 Mud Roads		950000	300000
241	4103012 Side Walls		1900000	900000
242	4103099 Other Constructions		2975118	1840618
243	4103102 Drainage		200000	0
244	4106001 Office & Other Equipments		85000	50000
245	4106002 Computers, Printers & Peripherals		1263401	150000
246	4107001 Furniture, Fixtures, Fittings & Electrical		50500	50500

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
	Appliances			
247	4108001 Other Fixed Assets		2510060	2560000
	Total Fixed Assets		**40245380**	**13846118**
	Stock in Hand - 430			
248	4301002 Purchase of Material - Stores		650000	549977
	Total Stock in Hand		**650000**	**549977**
	Loans, Advances and Deposits - 460			
249	4601001 Festival Advance to Employees		132000	300000
250	4605005 Advance to Mahatma Gandhi NREGS/ AUEGS		2000000	2000000
251	4605099 Advance to Others		50000	200000
	Total Loans, Advances and Deposits		**2182000**	**2500000**
	Total Capital Expenditure		**47112654**	**19966095**
	Total Expenditure		**335895584**	**302142426**
	Total Receipts		**383864035**	**353638884**
	Balance		**78419626**	**133356154**