



## Cheruthana 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		11796781	21983831
	<b>Revenue Receipt - 1</b>			
	<b>Tax Revenues - 110</b>			
1	1100101 Property Tax (General)		0	2900000
2	1100102 Service Cess u/rule 26		396750	261000
3	1100107 Property Tax On Residential Buildings		1600000	0
4	1100108 Property Tax On Non-Residential Buildings		950000	0
5	1101001 Profession Tax – Employees		2200000	600000
6	1101002 Profession Tax - Traders/ Institutions		500000	1000000
	<b>Total Tax Revenues</b>		<b>5646750</b>	<b>4761000</b>
	<b>Fees and User Charges - 140</b>			
7	1401001 Private Hospital & Paramedical Institutions Registration Fee		2000	2000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
8	1401002 Tutorial College Registration Fee		0	3000
9	1401099 Other Empanelment & Registration Charges		1000	0
10	1401101 License Fees for Enterprises		200000	400000
11	1401106 License Fees for Domestic Dogs		3000	5000
12	1401201 Fees for Construction of Buildings		800000	1000000
13	1401202 Fees for Installation of Machinery		0	10000
14	1401203 Permit Application fee		0	100000
15	1401301 Fees for Birth & Death Certificate		0	1000
16	1401302 Fees for Delayed Registration - Birth & Death		1000	1000
17	1401303 Fees for Marriage Certificate		0	25000
18	1401304 Fee for Marriage Registration		2000	5000
19	1401305 Fee for Non Availability Certificate		50	0
20	1401399 Fees for Other Certificates or Extracts		4700	5000
21	1401401 Fees under RTI Act		0	5000
22	1401701 Regularization Fees		600000	1200000
23	1401801 Application Fee		100000	50000
24	1402001 Penal Interest		375000	475000
25	1402003 Other Penalties and Fines		0	2000
26	1402004 Compounding Fee		0	50000
27	1402005 Fine for Dumping Waste		400000	400000
28	1404002 Notice Fees		50	1000
29	1404003 Warrant Fees		0	1000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
30	1404004 Ownership Change Fees - Fine		15000	50000
31	1404005 License Change Fees		0	1000
32	1404008 Delayed Registration Fees		500	500
33	1404009 Search Fees		600	1000
34	1404011 Late Fee		250	100000
35	1404099 Other Fees		310000	310000
36	1405008 Receipts from Libraries		2000	5000
37	1405099 Other User Charges		200000	200000
38	1407001 Road Cutting Charges		0	100000
	<b>Total Fees and User Charges</b>		<b>3017150</b>	<b>4508500</b>
<b>Sale and Hire Charges - 150</b>				
39	1501099 Receipts from Sale of Other Products		50000	0
40	1501101 Receipts from Sale of Forms		0	30000
41	1501102 Receipts from Sale of Tender Forms		200000	150000
42	1501201 Receipts from Sale of Stores		0	50000
43	1501202 Receipts from Sale of Scrap		100000	125000
44	1501203 Receipts from auction of obsolete assets		200000	200000
45	1503001 Receipts from Miscellaneous Sales		0	50000
	<b>Total Sale and Hire Charges</b>		<b>550000</b>	<b>605000</b>
<b>Revenue Grants, Contributions and Subsidies - 160</b>				
46	1601010 Fund for Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers		8630000	8630000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
47	1601011 Fund for Transferred Functions/ Schemes - Unemployment Wages		1440	1440
48	1601012 Fund for Transferred Functions/ Schemes - Widow Pension		7359200	7359200
49	1601013 Fund for Transferred Functions/ Schemes - Pension for Unmarried women aged above 50		378800	378800
50	1601014 Fund for Transferred Functions/ Schemes - Pension for Differentially Abled		2900500	2900500
51	1601016 Fund for Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage		0	90000
52	1601018 Fund for Transferred Functions/ Schemes - Old Age Pension		16427200	16427200
53	1601023 General Purpose Fund		14583126	15385000
54	1601080 Fund for Transferred Functions/ Schemes - Sthree Suraksha Scheme		0	132000000
	<b>Total Revenue Grants, Contributions and Subsidies</b>		<b>50280266</b>	<b>183172140</b>
<b>Income from Investments - 170</b>				
55	1701001 Interest on Investments		1000000	1100000
	<b>Total Income from Investments</b>		<b>1000000</b>	<b>1100000</b>
<b>Interest Earned - 171</b>				
56	1711001 Interest from Bank Accounts		155000	200000
	<b>Total Interest Earned</b>		<b>155000</b>	<b>200000</b>
<b>Other Income - 180</b>				
57	1808099 Miscellaneous Receipts		200000	0
	<b>Total Other Income</b>		<b>200000</b>	<b>0</b>

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
<b>Prior Period Items - 280</b>				
58	2801001 Prior Period Income		500	50000
59	2801002 Prior Period Income - Recovery of Unutilized Grants/ Funds		0	50000
	<b>Total Prior Period Items</b>		<b>500</b>	<b>100000</b>
<b>Rental Income - LB Properties - 130</b>				
60	1304002 Rent from Grounds		100000	100000
	<b>Total Rental Income</b>		<b>100000</b>	<b>100000</b>
	<b>Total Revenue Receipt</b>		<b>60949666</b>	<b>194546640</b>
<b>Capital Receipt - 2</b>				
<b>Grants, Contribution for Specific Purposes - 320</b>				
61	3201001 Grants for Specific Purposes - Health Grant towards conversion of PHCs and Subcentres into Health and Wellness Centres		0	1000000
62	3201002 Grants for Specific Purposes - Health Grant Towards support for diagnostic InfraStructure to the PHCs		0	1000000
63	3201003 Grants for Specific Purposes - Health Grant towards buildingless Subcentres, PHCs and CHCs		0	2928000
64	3201004 Central Finance Commission Grant - Tied		3111000	770796
65	3201005 Central Finance Commission Grant - Untied		2074000	894960
66	3201020 Integrated Child Development Service		0	2000000
<b>67</b>	<b>3201035 Total Sanitation Campaign</b>		<b>5302260</b>	<b>0</b>
68	3201044 Mahatma Gandhi National Rural Employment Scheme (MGNREGS)		32436530	50000000

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69	3201045 Suchitwa Mission Grant		0	2000000
70	3202001 Development Fund - General		14589000	18022000
71	3202002 Development Fund - Special Component Plan		6853000	6961000
72	3202009 Maintenance Fund - Road Assets		13702000	0
73	3202010 Maintenance Fund - Non-Road Assets		5183000	5747000
74	3202021 Grants, Funds & Contributions For Specific Purposes - Other Than Development Fund And State Sponsored Scheme Funds - Life Mission		0	5000000
75	3207002 Contribution - other Funds		10000000	0
76	3208010 Beneficiary Contribution		0	1500000
77	3209001 Contribution to Joint Venture Projects from District Panchayat		11007896	6620150
78	3209002 Contribution to Joint Venture Projects from Block Panchayat		3400000	3350000
79	3209006 Contribution to Joint Venture Projects from Others		24644826	0
	<b>Total Grants, Contribution for Specific Purposes</b>		<b>132303512</b>	<b>107793906</b>
<b>Secured Loans - 330</b>				
80	3305003 Loan from K.U.R.D.F.C		0	10000000
	<b>Total Secured Loans</b>		<b>0</b>	<b>10000000</b>
<b>Other Liabilities - 350</b>				
81	3502009 Recoveries Payable - KSFE Recovery		9200	0
82	3504101 Advance Collection of Revenues		0	50000
	<b>Total Other Liabilities</b>		<b>9200</b>	<b>50000</b>

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<b>Redemption - 431</b>				
83	4315002 Receivables from Government (redemption amount)		3035798	0
	<b>Total Redemption</b>		<b>3035798</b>	<b>0</b>
<b>Loans, Advances and Deposits - 460</b>				
84	4605003 Advance to Implementing Officers		0	2500000
85	4605005 Advance to Mahatma Gandhi NREGS/ AUEGS		50000	3500000
	<b>Total Loans, Advances and Deposits</b>		<b>50000</b>	<b>6000000</b>
	<b>Total Capital Receipt</b>		<b>135398510</b>	<b>123843906</b>
<b>Revenue Expenditure - 3</b>				
<b>Establishment Expenses - 210</b>				
86	2101001 Salaries -Secretary		1010000	1500000
87	2101003 Salaries - Permanent Staff		7009200	12000000
88	2101004 Salaries - Contract Staff		100000	750000
89	2101005 Salaries - Temporary Staff		200000	0
90	2101007 Salaries - Part time Contingent Staff		255000	600000
91	2101101 Wages		1000000	950000
92	2101201 Bonus		95000	50000
93	2101401 Honourarium		1450000	0
94	2102001 Travelling Allowances - Secretary		50000	60000
95	2102003 Travelling Allowances - Permanent Staff		100000	150000
96	2102004 Travelling Allowances - Temporary Staff		0	20000

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97	2102014 Monthly Honorarium and Sitting Allowance -Councillors/ Members		213550	3000000
98	2102016 Other Benefits and Allowances		200000	150000
99	2102017 Festival Allowance		0	200000
100	2102018 Spectacle Allowance		0	10000
101	2102019 Travelling Expense of Chairperson/ President, Deputy Chairperson/ Vice President, Chairperson and Councillors/ members		20000	100000
102	2103006 Employer's Contribution to NPS - Regular Employees		0	600000
103	2103007 Pension Contribution		0	850000
104	2104001 Terminal Leave Surrender		0	1000000
105	2105099 Other Establishment Expenses		5000	0
	<b>Total Establishment Expenses</b>		<b>11707750</b>	<b>21990000</b>
	<b>Administrative Expenses - 220</b>			
106	2201002 Land Tax/ Basic Tax		1000	5000
107	2201005 Vehicle Tax		7000	0
108	2201101 Office Electricity Expenses		10000	50000
109	2201102 Water Charges - Office		0	10000
110	2201104 Service Connection Charge (KSEB/ KWA)		0	30000
111	2201199 Other Office Maintenance Expenses		45000	200000
112	2201201 Telephone Expenses/ Internet Charges		0	55000
113	2201202 Postage Expenses		0	40000
114	2201299 Miscellaneous Communication Expenses		16000	0

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115	2201301 Electricity Charges - Allied Institutions		5000	20000
116	2201303 Rent - Allied Institutions		0	25000
117	2201304 Telephone Expenses - Allied Institutions		0	10000
118	2202001 Books & Periodicals		0	25000
119	2202101 Printing & Stationery		56000	250000
120	2204001 Insurance		0	50000
121	2205101 Miscellaneous Legal Expenses		10000	30000
122	2205201 Professional & Other Fees		15000	25000
123	2206001 Newspaper Advertisement Charges		0	30000
124	2206099 Other Advertisement & Publicity Charges		5000	0
125	2206101 Membership & Subscriptions		11000	25000
126	2208005 Donations And Contributions As Per Government Order		0	100000
127	2208099 Miscellaneous Administration Expenses		290000	300000
128	2302001 Water Charges - Street Tap		50000	75000
	<b>Total Administrative Expenses</b>		<b>521000</b>	<b>1355000</b>
<b>Operation and Maintenance - 230</b>				
129	2301001 Electricity Charges for Street Lights		850000	900000
130	2301002 Fuel Charges		100000	250000
131	2301003 Electricity Charges of Other Buildings of LB		25000	0
132	2304001 Vehicle Hire Charges		0	20000
133	2304099 Other Hire Charges		22000	0

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134	2305301 Repairs & Maintenance - Vehicles		50000	100000
135	2305901 Repairs & Maintenance - Machinery		20000	0
136	2305902 Repairs & Maintenance - Office Equipments		0	100000
137	2305909 Other Repairs & Maintenance		0	100000
138	2308010 Extra - ordinary Expenses		10400	20000
139	2308013 Sanitation Expenses		5000	160000
140	2308099 Other Operating & Maintenance Expenses		7000	0
141	2308201 Refreshment Charges		25000	60000
	<b>Total Operation and Maintenance</b>		<b>1114400</b>	<b>1710000</b>
<b>Interest and Finance Charges - 240</b>				
142	2407001 Bank Charges		1000	10000
143	2408001 Other Finance Expenses		0	25000
	<b>Total Interest and Finance Charges</b>		<b>1000</b>	<b>35000</b>
<b>Programe Expenses - 250</b>				
144	2501001 Election Expenses		160000	15000
145	2502001 Expenditure on Poverty Eradication Program		0	50000000
	<b>Total Programe Expenses</b>		<b>160000</b>	<b>50015000</b>
<b>Expenses Related to Productive Sector - 251</b>				
146	2510101 Agriculture - Paddy		1103000	0
147	2510104 Agriculture - Vegetables		559333	0
148	2510106 Agriculture - Tubercrops		400000	0
149	2510116 Agriculture - Turmeric		525000	0

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150	2510122 Agriculture - Foodcrops		380000	0
151	2510125 Agriculture - Sesame and Oil Seeds		360000	0
152	2510132 Agriculture Related Facilities		66700	0
153	2510202 Animal Husbandry - Goat		525000	0
154	2510204 Animal Husbandry - Calf		336000	0
155	2510205 Animal Husbandry - Poultry		435500	0
156	2510209 Animal Husbandry - Infrastructure		550000	0
157	2510210 Animal Husbandry - Disease Control		98130	0
158	2510215 Protection of Animals		469705	0
159	2510305 Dairy Development - Milk Incentives		1470000	0
160	2510502 Minor Irrigation - Individual facilities		300000	0
161	2510802 Water Conservation		361302	0
162	2510804 Environment Conservation		150000	0
163	2511301 Self Employment and Marketing Promotion		20000	200000
	<b>Total Expenses Related to Productive Sector</b>		<b>8109670</b>	<b>200000</b>
<b>Expenses Related to Service Sector - 252</b>				
164	2520101 Pre-primary Education		120000	0
165	2520102 Primary Education		55000	0
166	2520104 Higher Secondary Education		30000	0
167	2520107 Education-Related Activities		2325000	0
168	2520111 Contribution towards SSA		200000	0
169	2520202 Literacy Equivalence Examination		200000	0

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170	2520301 Reading Rooms, Libraries - Infrastructure		21500	0
171	2520303 Reading Rooms ,Libraries - Periodicals		27391	0
172	2520503 Arts,Culture,Sports and Youth Welfare-Promotion		100000	100000
173	2520618 Medical Institution - Allopathy		3972253	3270000
174	2520619 Medical Institution - Ayurvedic		600000	0
175	2520620 Medical Institution - Homoeo		410000	0
176	2520701 Drinking Water - Individual		32000	0
177	2520702 Drinking Water - Public		1602396	0
178	2520801 Housing & House Electrification - Individual		37520016	33090000
179	2520903 Women Welfare		1175000	0
180	2520904 Welfare of the Aged		219000	0
181	2520905 Welfare Programs for the Destitute		734000	0
182	2520906 Welfare Programs for Physically/ Mentally Challenged		766040	0
183	2520908 Social Security Programme		50000	0
184	2521001 Anganwadi Nutrition		2315000	0
185	2521002 Other Nutrition Distribution Programme		67500	0
186	2521101 Anganwadi Infrastructure		1306683	0
187	2521102 Anganwadi Related Services		30000	0
188	2521203 Vocational Capacity Building - Related Activities		50000	0
189	2521402 Electricity Line - Transformer - Voltage Improvement		220000	0

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190	2521601 Local Government Service Delivery Improvement		1012464	620160
191	2521602 Payments to IKM		66568	150000
192	2521701 Allied Institution Service Delivery Improvement		315000	0
193	2521903 Public Sanitation - Related Activities		165643	0
194	2521904 Toilet (Individual)		1112508	0
195	2522001 Plan Formulation, Implementation and Monitoring		268397	110000
196	2522201 Disaster Management - Related Services		220000	50000
197	2522202 Climate Change - Related Services		100000	0
198	2522304 Solid Waste Management - Classification		95284	0
199	2522305 Solid Waste Management - Collection and Transportation		169000	0
200	2522310 Solid Waste Management - Disposal		450213	0
201	2522311 Solid Waste Management - Integrated Projects		1180000	0
202	2522314 Solid Waste Management - Processing Individual		856440	0
203	2523201 Information and Knowledge Dissemination Capacity Development		75000	0
	<b>Total Expenses Related to Service Sector</b>		<b>60235296</b>	<b>37390160</b>
	<b>Expenses Related to Infrastructure Sector - 253</b>			
204	2530101 Street Lights		1540000	0
205	2530201 Roads		12658472	0

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206	2530202 Lanes		209999	0
207	2530209 Water Transport		100000	0
208	2530302 Public Buildings - Other Buildings		3710476	0
209	2530405 Other Constructions		350358	0
	<b>Total Expenses Related to Infrastructure Sector</b>		<b>18569305</b>	<b>0</b>
<b>Expenses related to State Sponsored Schemes - 254</b>				
210	2540111 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labour		8630000	8630000
211	2540112 Programmes/ Expenditures of Transferred Functions/ Schemes - Unemployment Wages		1440	1440
212	2540113 Programmes/ Expenditures of Transferred Functions/ Schemes - Widow Pension		7359200	7359200
213	2540114 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Unmarried women aged above 50		378800	378800
214	2540115 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Differentially Abled		2900500	2900500
215	2540117 Programmes/ Expenditures of Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage		0	90000
216	2540118 Programmes/ Expenditures of Transferred Functions/ Schemes - Old Age Pension		16427200	16427200
217	2540121 Programmes/ Expenditures of Transferred Functions/ Schemes - Others/ Miscellaneous		32436530	0
218	2540138 Programmes/ Expenditures of Transferred Functions/ Schemes - Sthree Suraksha Scheme		0	132000000

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	<b>Total Expenses related to State Sponsored Schemes</b>		<b>68133670</b>	<b>167787140</b>
	<b>Revenue Grants, Cotributions and Subsidies - 260</b>			
219	2601010 Grants, Contributions And Compensations From Own Fund- Grants To Nilathezhuthu Asans		100494	0
	<b>Total Revenue Grants, Cotributions and Subsidies</b>		<b>100494</b>	<b>0</b>
	<b>Prior Period Items - 280</b>			
220	2808001 Prior Period Expenses		100000	50000
221	2808002 Prior Period Expenses - Remittance of Unutilized Grants to Government		0	50000
	<b>Total Prior Period Items</b>		<b>100000</b>	<b>100000</b>
	<b>Total Revenue Expenditure</b>		<b>168752585</b>	<b>280582300</b>
	<b>Capital Expenditure - 4</b>			
	<b>Refund of Deposits - 340</b>			
222	3401001 Earnest Money Deposit		21450	0
223	3401003 Retention		21020	0
	<b>Total Refund of Deposits</b>		<b>42470</b>	<b>0</b>
	<b>Payment of Recoveries - 350</b>			
224	3501102 Net Salary Payable		441278	0
225	3501116 Pension Contribution Payable		168453	0
226	3501122 Leave Salary Payable		150000	1000000
227	3502002 Recoveries Payable - Kerala Panchayat Employees Provident Fund		83970	0

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228	3502006 Recoveries Payable - Insurance Premium		13354	0
229	3502009 Recoveries Payable - KSFE Recovery		9200	0
230	3502012 Recoveries Payable - State Life Insurance		9000	0
231	3502014 Recoveries Payable - Group Insurance		7600	0
232	3502020 Recoveries Payable - Employee Share NPS		4514	0
233	3502022 Recoveries Payable -Medisep -Regular		5000	0
234	3502025 Recoveries Payable - Income Tax Deducted at Source		7225	0
235	3502032 Recoveries Payable - NPS Arrear		2535	0
236	3503005 Government and Other Dues Payable-TDS - CGST		11559	0
237	3503006 Government and Other Dues Payable-TDS - SGST		11559	0
238	3503013 Government and Other Dues Payable - Others payable		2387	0
	<b>Total Payment of Recoveries</b>		<b>927634</b>	<b>1000000</b>
<b>Fixed Assets - 410</b>				
239	4102008 School Buildings		1647260	0
240	4102011 Public Comfort Stations		1000000	0
241	4102016 Other Buildings		5514829	0
242	4103002 Black Topped Roads		3694952	0
243	4103006 Mud Roads		98959	300000
244	4103013 Tractor Ramp- Tractor Ramp		25089	0
245	4103099 Other Constructions		200000	0

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246	4103102 Drainage		1637140	0
247	4104001 Plant & Machinery		741238	0
248	4106002 Computers, Printers & Peripherals		714577	170000
249	4107001 Furniture, Fixtures, Fittings & Electrical Appliances		38000	0
250	4108001 Other Fixed Assets		820000	0
	<b>Total Fixed Assets</b>		<b>16132044</b>	<b>470000</b>
	<b>Stock in Hand - 430</b>			
251	4301002 Purchase of Material - Stores		848175	0
	<b>Total Stock in Hand</b>		<b>848175</b>	<b>0</b>
	<b>Loans, Advances and Deposits - 460</b>			
252	4601001 Festival Advance to Employees		60000	200000
253	4605002 Advance to Implementing Agencies		0	2500000
254	4605005 Advance to Mahatma Gandhi NREGS/ AUEGS		1540000	3500000
255	4605099 Advance to Others		1000	0
	<b>Total Loans, Advances and Deposits</b>		<b>1601000</b>	<b>6200000</b>
	<b>Total Capital Expenditure</b>		<b>19551323</b>	<b>7670000</b>
	<b>Total Expenditure</b>		<b>188303908</b>	<b>288252300</b>
	<b>Total Receipts</b>		<b>196348176</b>	<b>318390546</b>
	<b>Balance</b>		<b>19841049</b>	<b>52122077</b>