



Upputhara 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		39237710	38352457
	Revenue Receipt - 1			
	Tax Revenues - 110			
1	1100101 Property Tax (General)		5000000	5200000
2	1101001 Profession Tax – Employees		1400000	1500000
	Total Tax Revenues		6400000	6700000
	Fees and User Charges - 140			
3	1401001 Private Hospital & Paramedical Institutions Registration Fee		1500	2500
4	1401101 License Fees for Enterprises		315000	325000
5	1401105 License fee for Domestic Animals		200	500
6	1401106 License Fees for Domestic Dogs		1500	2500
7	1401201 Fees for Construction of Buildings		2200000	2300000

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8	1401203 Permit Application fee		70000	75000
9	1401204 Permit Fee for Additional FSI		500	500
10	1401302 Fees for Delayed Registration - Birth & Death		400	500
11	1401304 Fee for Marriage Registration		9000	15000
12	1401305 Fee for Non Availability Certificate		200	300
13	1401306 Fee for Correction in Registration		750	1000
14	1401399 Fees for Other Certificates or Extracts		45000	25000
15	1401701 Regularization Fees		100000	100000
16	1402001 Penal Interest		100000	100000
17	1402003 Other Penalties and Fines		350000	35000
18	1402004 Compounding Fee		7500	7500
19	1402005 Fine for Dumping Waste		30000	100000
20	1404002 Notice Fees		4200	5000
21	1404004 Ownership Change Fees - Fine		35000	35000
22	1404008 Delayed Registration Fees		3500	4000
23	1404009 Search Fees		750	750
24	1404099 Other Fees		110000	120000
25	1405008 Receipts from Libraries		3000	4000
26	1405099 Other User Charges		3000	2500
27	1407001 Road Cutting Charges		17000	20000
28	1408001 Other Charges		2000	3000
	Total Fees and User Charges		3410000	3284550

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Sale and Hire Charges - 150				
29	1501101 Receipts from Sale of Forms		200000	220000
30	1501201 Receipts from Sale of Stores		50000	55000
31	1501202 Receipts from Sale of Scrap		20000	25000
	Total Sale and Hire Charges		270000	300000
Revenue Grants, Contributions and Subsidies - 160				
32	1601010 Fund for Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers		992640	1000000
33	1601012 Fund for Transferred Functions/ Schemes - Widow Pension		20170260	20180000
34	1601013 Fund for Transferred Functions/ Schemes - Pension for Unmarried women aged above 50		559460	560000
35	1601014 Fund for Transferred Functions/ Schemes - Pension for Differentially Abled		3974300	4070000
36	1601018 Fund for Transferred Functions/ Schemes - Old Age Pension		57129820	58000000
37	1601023 General Purpose Fund		18329000	21520000
38	1601080 Fund for Transferred Functions/ Schemes - Sthree Suraksha Scheme		0	2400000
	Total Revenue Grants, Contributions and Subsidies		101155480	107730000
Income from Investments - 170				
39	1701001 Interest on Investments		105000	120000
	Total Income from Investments		105000	120000
Interest Earned - 171				
40	1711001 Interest from Bank Accounts		800000	200000

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	Total Interest Earned		800000	200000
	Other Income - 180			
41	1808099 Miscellaneous Receipts		200000	220000
	Total Other Income		200000	220000
	Rental Income - LB Properties - 130			
42	1301005 Rent from Conference Hall		250000	250000
43	1301009 Rent from Auditorium and Halls		15000	15000
44	1301099 Rent from Other Civic Amenities		2500	3000
45	1302003 Rent from Buildings		1000000	2000000
	Total Rental Income		1267500	2268000
	Total Revenue Receipt		113607980	120822550
	Capital Receipt - 2			
	Grants, Contribution for Specific Purposes - 320			
46	3201004 Central Finance Commission Grant - Tied		13696958	9000000
47	3201005 Central Finance Commission Grant - Untied		6559036	3500000
48	3201020 Integrated Child Development Service		6486895	6500000
49	3201035 Total Sanitation Campaign		6814500	1500000
50	3201044 Mahatma Gandhi National Rural Employment Scheme (MGNREGS)		95197248	0
51	3202001 Development Fund - General		28971000	39528000
52	3202002 Development Fund - Special Component Plan		13151000	11096000
53	3202003 Development Fund - Tribal Sub-Plan		6046500	5006000

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54	3202009 Maintenance Fund - Road Assets		35161478	30981000
55	3202010 Maintenance Fund - Non-Road Assets		11352000	11356000
56	3202024 Flood Relief Grant		50000	500000
57	3202031 Grant for Keralotsavam		0	200000
58	3202032 Literacy Scheme Grant		50000	0
59	3208010 Beneficiary Contribution		1600000	1700000
60	3209001 Contribution to Joint Venture Projects from District Panchayat		22287000	5000000
61	3209002 Contribution to Joint Venture Projects from Block Panchayat		14569000	500000
	Total Grants, Contribution for Specific Purposes		261992615	126367000
Secured Loans - 330				
62	3305002 Loan from Financial Institutions		11410000	10000000
63	3305004 Loan from HUDCO		0	32000000
	Total Secured Loans		11410000	42000000
Deposits Received - 340				
64	3401001 Earnest Money Deposit		100000	500000
65	3401002 Security Deposit		500000	500000
66	3401003 Retention		500000	500000
67	3408099 Other deposits received		700000	500000
	Total Deposits Received		1800000	2000000
Other Liabilities - 350				
68	3502018 Recoveries Payable-Audit Recovery		10000	0

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69	3503006 Government and Other Dues Payable-TDS - SGST		25000	0
70	3503008 Government and Other Dues Payable - CGST		0	400000
71	3503009 Government and Other Dues Payable - SGST		0	200000
	Total Other Liabilities		35000	600000
Redemption - 431				
72	4315002 Receivables from Government (redemption amount)		20445216	0
	Total Redemption		20445216	0
	Total Capital Receipt		295682831	170967000
Revenue Expenditure - 3				
Establishment Expenses - 210				
73	2101001 Salaries -Secretary		1100000	1800000
74	2101003 Salaries - Permanent Staff		9000000	15000000
75	2101004 Salaries - Contract Staff		1000000	1200000
76	2101005 Salaries - Temporary Staff		400000	700000
77	2101007 Salaries - Part time Contingent Staff		800000	1000000
78	2101101 Wages		1800000	2000000
79	2101201 Bonus		50000	100000
80	2102001 Travelling Allowances - Secretary		20000	30000
81	2102003 Travelling Allowances - Permanent Staff		225000	600000
82	2102004 Travelling Allowances - Temporary Staff		50000	100000
83	2102005 Travelling Allowances - Contingent Staff		10000	20000

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84	2102006 Other allowances - Secretary		6000	10000
85	2102008 Other allowances - Permanent Staff		75000	500000
86	2102009 Other allowances - Temporary Staff		12000	500000
87	2102010 Other allowances - Contingent Staff		10000	0
88	2102014 Monthly Honorarium and Sitting Allowance -Councillors/ Members		3200000	3200000
89	2102017 Festival Allowance		200000	400000
90	2102019 Travelling Expense of Chairperson/ President, Deputy Chairperson/ Vice President, Chairperson and Councillors/ members		75000	200000
91	2102020 Telephone Allowance - Secretary		4000	5000
92	2102021 Telephone Allowance - Mayor/ Chairperson/ President		4000	5000
93	2102022 Telephone Allowance - Deputy Mayor/ Vice Chairperson/ Vice President		4000	5000
94	2103006 Employer's Contribution to NPS - Regular Employees		400000	600000
95	2103007 Pension Contribution		20000	1200000
96	2104001 Terminal Leave Surrender		1000000	1500000
	Total Establishment Expenses		19465000	30675000
Administrative Expenses - 220				
97	2201001 Rent of Buildings		100000	100000
98	2201002 Land Tax/ Basic Tax		10000	10000
99	2201003 Other Taxes/ Duties		15000	15000
100	2201005 Vehicle Tax		30000	50000

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101	2201101 Office Electricity Expenses		200000	400000
102	2201102 Water Charges - Office		50000	100000
103	2201104 Service Connection Charge (KSEB/ KWA)		25000	100000
104	2201105 Water Charges - LB buildings		50000	75000
105	2201199 Other Office Maintenance Expenses		120000	1000000
106	2201201 Telephone Expenses/ Internet Charges		330000	300000
107	2201202 Postage Expenses		85000	150000
108	2201299 Miscellaneous Communication Expenses		42000	5000
109	2201301 Electricity Charges - Allied Institutions		50000	100000
110	2201302 Water Charges - Allied Institutions		50000	100000
111	2201303 Rent - Allied Institutions		25000	30000
112	2201304 Telephone Expenses - Allied Institutions		25000	50000
113	2202001 Books & Periodicals		100000	250000
114	2202101 Printing & Stationery		300000	800000
115	2204001 Insurance		100000	200000
116	2205101 Miscellaneous Legal Expenses		100000	500000
117	2205201 Professional & Other Fees		35000	200000
118	2206001 Newspaper Advertisement Charges		75000	100000
119	2206002 Keralolsavam Expenses		100000	200000
120	2206099 Other Advertisement & Publicity Charges		25000	200000
121	2206101 Membership & Subscriptions		50000	150000
122	2208006 Expenses towards removal of unauthorised		100000	150000

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	hoardings, Boards, Banners etc..			
123	2208099 Miscellaneous Administration Expenses		250000	300000
124	2302001 Water Charges - Street Tap		250000	250000
	Total Administrative Expenses		2692000	5885000
Operation and Maintenance - 230				
125	2301001 Electricity Charges for Street Lights		650000	500000
126	2301002 Fuel Charges		500000	500000
127	2301003 Electricity Charges of Other Buildings of LB		100000	150000
128	2301006 Electricity Charges For Drinking Water Schemes		50000	100000
129	2304001 Vehicle Hire Charges		125000	200000
130	2304002 Equipment Hire Charges		25000	120000
131	2304099 Other Hire Charges		25000	500000
132	2305301 Repairs & Maintenance - Vehicles		200000	300000
133	2305901 Repairs & Maintenance - Machinery		50000	700000
134	2305902 Repairs & Maintenance - Office Equipments		50000	1000000
135	2305909 Other Repairs & Maintenance		50000	300000
136	2308010 Extra - ordinary Expenses		100000	200000
137	2308013 Sanitation Expenses		150000	200000
138	2308201 Refreshment Charges		250000	400000
	Total Operation and Maintenance		2325000	5170000
Interest and Finance Charges - 240				

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139	2407001 Bank Charges		10000	10000
140	2408001 Other Finance Expenses		300000	400000
	Total Interest and Finance Charges		310000	410000
Programe Expenses - 250				
141	2501001 Election Expenses		230000	200000
142	2502001 Expenditure on Poverty Eradication Program		95197248	0
	Total Programe Expenses		95427248	200000
Expenses Related to Productive Sector - 251				
143	2510104 Agriculture - Vegetables		1400000	0
144	2510105 Agriculture - Plaintane		500000	0
145	2510106 Agriculture - Tubercrops		407947	0
146	2510110 Agriculture - Floriculture		200000	0
147	2510112 Agriculture - Pepper		1079500	0
148	2510136 Agrarian Disease		150000	0
149	2510201 Animal Husbandry - Cow		400000	0
150	2510202 Animal Husbandry - Goat		200000	0
151	2510209 Animal Husbandry - Infrastructure		975000	0
152	2510210 Animal Husbandry - Disease Control		654994	0
153	2510215 Protection of Animals		400000	0
154	2510305 Dairy Development - Milk Incentives		2314000	0
155	2510613 Service Enterprises		105000	0
156	2510804 Environment Conservation		100000	0

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	Total Expenses Related to Productive Sector		8886441	0
	Expenses Related to Service Sector - 252			
157	2520107 Education-Related Activities		1975000	0
158	2520109 Encourage Excellence of SC/ ST		2520000	0
159	2520111 Contribution towards SSA		586409	0
160	2520502 Arts,Culture,Sports and Youth Welfare-Infrastructure		300000	0
161	2520503 Arts,Culture,Sports and Youth Welfare-Promotion		275000	0
162	2520602 Health related Programs		1491050	0
163	2520618 Medical Institution - Allopathy		1477699	0
164	2520619 Medical Institution - Ayurvedic		900000	0
165	2520620 Medical Institution - Homoeo		500000	0
166	2520702 Drinking Water - Public		394440	0
167	2520801 Housing & House Electrification - Individual		97602901	0
168	2520902 Child Welfare Program		18000	0
169	2520903 Women Welfare		580000	0
170	2520904 Welfare of the Aged		1250000	0
171	2520905 Welfare Programs for the Destitute		200000	0
172	2520906 Welfare Programs for Physically/ Mentally Challenged		2765281	0
173	2520908 Social Security Programme		75000	0
174	2521001 Anganwadi Nutrition		5350000	0

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175	2521102 Anganwadi Related Services		30000	0
176	2521601 Local Government Service Delivery Improvement		200000	0
177	2521602 Payments to IKM		140873	0
178	2521801 Contribution to Social Security Mission		100000	0
179	2521903 Public Sanitation - Related Activities		300000	0
180	2521904 Toilet (Individual)		3640444	0
181	2521905 Toilet (Institution Level)		600000	0
182	2522001 Plan Formulation, Implementation and Monitoring		925000	0
183	2522201 Disaster Management - Related Services		100000	0
184	2522304 Solid Waste Management - Classification		400000	0
185	2522305 Solid Waste Management - Collection and Transportation		200000	0
186	2522310 Solid Waste Management - Disposal		300000	0
187	2522311 Solid Waste Management - Integrated Projects		650000	0
188	2522314 Solid Waste Management - Processing Individual		998943	0
189	2523201 Information and Knowledge Dissemination Capacity Development		85000	0
	Total Expenses Related to Service Sector		126931040	0
Expenses Related to Infrastructure Sector - 253				
190	2530101 Street Lights		450000	0
191	2530102 Office Electrification		100000	0

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192	2530201 Roads		600000	0
193	2530204 Culverts		91175	0
194	2530301 Public Buildings - Local Government Office Building		300000	0
195	2530302 Public Buildings - Other Buildings		4586000	0
196	2530502 Hiring of vehicles for office purposes		25000	0
	Total Expenses Related to Infrastructure Sector		6152175	0
	Expenses related to State Sponsored Schemes - 254			
197	2540111 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labour		992640	1000000
198	2540113 Programmes/ Expenditures of Transferred Functions/ Schemes - Widow Pension		20170260	20180000
199	2540114 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Unmarried women aged above 50		559460	560000
200	2540115 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Differentially Abled		3974300	4070000
201	2540118 Programmes/ Expenditures of Transferred Functions/ Schemes - Old Age Pension		57129820	58000000
202	2540138 Programmes/ Expenditures of Transferred Functions/ Schemes - Sthree Suraksha Scheme		0	2400000
	Total Expenses related to State Sponsored Schemes		82826480	86210000
	Revenue Grants, Cotributions and Subsidies - 260			
203	2601007 Literacy Scheme Grant- Revenue Expenses		20000	0

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204	2601009 Treatment expenses- Mahatma Gandhi NREGA/ AUEGS		50000	0
	Total Revenue Grants, Cotributions and Subsidies		70000	0
	Total Revenue Expenditure		345085384	128550000
Capital Expenditure - 4				
Refund of Deposits - 340				
205	3401001 Earnest Money Deposit		100000	500000
206	3401002 Security Deposit		500000	500000
207	3401003 Retention		600000	500000
208	3402006 Election Deposit(Candidate)		0	100000
209	3408099 Other deposits received		500000	500000
	Total Refund of Deposits		1700000	2100000
Payment of Recoveries - 350				
210	3501102 Net Salary Payable		600000	0
211	3501104 Provident Fund Loan Payable		100000	0
212	3501116 Pension Contribution Payable		75000	0
213	3501122 Leave Salary Payable		200000	0
214	3501301 Employers Liabilities - Pension Contribution (NPS)		425000	0
215	3501303 Employers Liabilities - Pension Contribution		500000	0
216	3502001 Recoveries Payable - General Provident Fund		116170	0
217	3502002 Recoveries Payable - Kerala Panchayat Employees Provident Fund		888262	0

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218	3502005 Recoveries Payable - Loan Recovery		100000	0
219	3502006 Recoveries Payable - Insurance Premium		105405	0
220	3502008 Recoveries Payable - Co-operative Recovery		100000	0
221	3502009 Recoveries Payable - KSFE Recovery		50000	0
222	3502011 Recoveries Payable - Income Tax Deducted at Source-Salaries		247394	0
223	3502012 Recoveries Payable - State Life Insurance		160825	0
224	3502014 Recoveries Payable - Group Insurance		160900	0
225	3502017 Recoveries Payable-GPAIS		25000	0
226	3502020 Recoveries Payable - Employee Share NPS		227058	0
227	3502022 Recoveries Payable -Medisep -Regular		157500	0
228	3502025 Recoveries Payable - Income Tax Deducted at Source		250000	0
229	3502026 Recoveries Payable - Kerala Construction Workers Welfare Fund		90000	0
230	3502035 Recoveries Payable - PF Loan Repayment - GPF		150000	0
231	3502038 Recoveries Payable - PF Loan Repayment - KPEPF		250000	0
232	3503001 Government and Other Dues Payable - Library Cess Payable		142224	0
233	3503005 Government and Other Dues Payable-TDS - CGST		176066	0
234	3503006 Government and Other Dues Payable-TDS - SGST		126066	0
235	3503008 Government and Other Dues Payable - CGST		220322	0

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236	3503009 Government and Other Dues Payable - SGST		220322	200000
237	3504010 Refund Payable - Other Fees		100000	0
238	3508001 Liability in respect of Stale Cheque		400000	0
	Total Payment of Recoveries		6363514	200000
	Fixed Assets - 410			
239	4101001 Land		200000	0
240	4101007 Crematorium		3000000	0
241	4101008 Public well		3743837	0
242	4102011 Public Comfort Stations		100000	0
243	4102016 Other Buildings		7818441	0
244	4103001 Concrete Roads		12852746	0
245	4103002 Black Topped Roads		11465187	0
246	4103003 Interlocked Roads		200000	0
247	4103004 Footpath		126000	0
248	4103010 Culverts		3150000	0
249	4103012 Side Walls		3450000	0
250	4103102 Drainage		2100000	0
251	4103204 Distribution & Regulation System - Water Supply		528148	0
252	4103302 Street Light		700000	0
253	4104001 Plant & Machinery		2000000	0
254	4105001 Vehicles		175000	0

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255	4106002 Computers, Printers & Peripherals		1610300	0
256	4107001 Furniture, Fixtures, Fittings & Electrical Appliances		750000	0
257	4108001 Other Fixed Assets		2215947	0
	Total Fixed Assets		56185606	0
Loans, Advances and Deposits - 460				
258	4601001 Festival Advance to Employees		50000	250000
259	4605003 Advance to Implementing Officers		0	200000
260	4605005 Advance to Mahatma Gandhi NREGS/ AUEGS		1720000	2500000
	Total Loans, Advances and Deposits		1770000	2950000
	Total Capital Expenditure		66019120	5250000
	Total Expenditure		411104504	133800000
	Total Receipts		409290811	291789550
	Balance		37424017	196342007