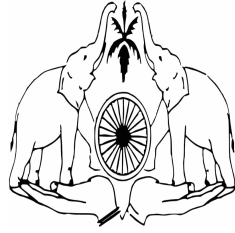




ഐക്യരണാട് ഗ്രാമ പഞ്ചായത്ത്

2026-27 സാമ്പത്തിക വർഷത്തെ ബജറ്റ്

ധനകാര്യ സ്ഥിരം സമിതിയുടെ 02.03.2026 തീയതിയിലെ 1-ാം നമ്പർ തീരുമാന പ്രകാരവും ഭരണസമിതിയുടെ 06.03.2026 തീയതിയിലെ 1-ാം നമ്പർ തീരുമാന പ്രകാരവും അംഗീകരിച്ചത്.



Aikaranad Grama Panchayat Office

Form 1

2026-2027 NEW BUDGET

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
	Opening Balance		135111295	175145695
	Revenue Receipt - 1			
	Tax Revenues - 110			
1	1100101 Property Tax (General)		21000000	0
2	1100107 Property Tax On Residential Buildings		0	5000000
3	1100108 Property Tax On Non-Residential Buildings		0	20000000
4	1101001 Profession Tax – Employees		14000000	20000000
5	1101002 Profession Tax - Traders/ Institutions		1000000	2000000
	Total Tax Revenues		36000000	47000000
	Fees and User Charges - 140			
6	1401001 Private Hospital & Paramedical Institutions Registration Fee		5000	15000
7	1401101 License Fees for IFTEOS		600000	650000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
8	1401201 Fees for Construction of Buildings		8500000	9000000
9	1401203 Permit Application fee		0	250000
10	1401301 Fees for Birth & Death Certificate		30000	50000
11	1402001 Penal Interest		125000	150000
12	1402002 Fines imposed by court (including P.F.A)		30000	50000
13	1402003 Other Penalties and Fines		300000	300000
14	1402004 Compounding Fee		15000	60000
15	1404004 Ownership Change Fees - Fine		30000	50000
16	1404099 Other Fees		550000	5000
17	1408001 Other Charges		250000	15000
	Total Fees and User Charges		10435000	10595000
	Sale and Hire Charges - 150			
18	1501001 Receipts from Sale of Agricultural Products		50000	50000
19	1501102 Receipts from Sale of Tender Forms		50000	250000
20	1501202 Receipts from Sale of Scrap		250000	40000
21	1501203 Receipts from auction of obsolete assets		150000	20000
	Total Sale and Hire Charges		500000	360000
	Revenue Grants, Contributions and Subsidies - 160			
22	1601010 Fund for Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers		5000000	5750000
23	1601012 Fund for Transferred Functions/ Schemes - Widow Pension		25000000	27500000
24	1601013 Fund for Transferred Functions/ Schemes -		1500000	1650000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
	Pension for Unmarried women aged above 50			
25	1601014 Fund for Transferred Functions/ Schemes - Pension for Differentially Abled		3500000	3850000
26	1601018 Fund for Transferred Functions/ Schemes - Old Age Pension		55000000	60500000
27	1601023 General Purpose Fund		0	23951000
28	1601080 Fund for Transferred Functions/ Schemes - Sthree Suraksha Scheme		900000	3600000
	Total Revenue Grants, Contributions and Subsidies		90900000	126801000
Income from Investments - 170				
29	1701001 Interest on Investments		1600000	1600000
	Total Income from Investments		1600000	1600000
Interest Earned - 171				
30	1711001 Interest from Bank Accounts		4000000	700000
	Total Interest Earned		4000000	700000
Other Income - 180				
31	1808099 Miscellaneous Receipts		255000	255000
	Total Other Income		255000	255000
Rental Income - LB Properties - 130				
32	1301009 Rent from Auditorium and Halls		350000	500000
33	1302003 Rent from Buildings		350000	50000
	Total Rental Income		700000	550000
	Total Revenue Receipt		144390000	187861000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
	Capital Receipt - 2			
	Grants, Contribution for Specific Purposes - 320			
34	3201001 Grants for Specific Purposes - Health Grant towards conversion of PHCs and Subcentres into Health and Wellness Centres		147541	0
35	3201002 Grants for Specific Purposes - Health Grant Towards support for diagnostic InfraStructure to the PHCs		409150	0
36	3201005 Central Finance Commission Grant - Untied		951742	0
37	3201020 Integrated Child Development Service		0	1535000
38	3201035 Total Sanitation Campaign		0	231000
39	3201044 Mahatma Gandhi National Rural Employment Scheme (MGNREGS)		17500000	20000000
40	3202001 Development Fund - General		23387514	25559000
41	3202002 Development Fund - Special Component Plan		7247175	9095000
42	3202004 Development Fund - KSWMP Grant - Central Share		8640280	0
43	3202005 Development Fund-KSWMP Grant- State Share		659992	0
44	3202009 Maintenance Fund - Road Assets		43706912	38553000
45	3202010 Maintenance Fund - Non-Road Assets		4743805	4566000
46	3202020 Grants, Funds & Contributions For Specific Purposes - Other Than Development Fund And State Sponsored Scheme Funds - Awareness building against Social evils like drinking, consumption of narcotics etc..		41599403	0
47	3202021 Grants, Funds & Contributions For Specific		0	600000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
	Purposes - Other Than Development Fund And State Sponsored Scheme Funds - Life Mission			
48	3208010 Beneficiary Contribution		0	3137316
49	3208095 CSR Fund		0	500000
50	3209001 Contribution to Joint Venture Projects from District Panchayat		2909500	1180000
51	3209002 Contribution to Joint Venture Projects from Block Panchayat		1790000	1090000
52	3209003 Contribution to Joint Venture Projects from Grama Panchayat		1000000	0
	Total Grants, Contribution for Specific Purposes		154693014	106046316
Secured Loans - 330				
53	3305003 Loan from K.U.R.D.F.C		0	1200000
	Total Secured Loans		0	1200000
Deposits Received - 340				
54	3401001 Earnest Money Deposit		0	25000
55	3401003 Retention		0	550000
56	3402006 Election Deposit(Candidate)		0	150000
57	3408001 Deposit Received From Halls, Stadiums and Auditoriums		0	550000
58	3408099 Other deposits received		3345802	0
	Total Deposits Received		3345802	1275000
Other Liabilities - 350				
59	3503001 Government and Other Dues Payable - Library Cess Payable		329430	0

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
	Total Other Liabilities		329430	0
	Loans, Advances and Deposits - 460			
60	4601001 Festival Advance to Employees		46000	400000
61	4605003 Advance to Implementing Officers		0	500000
62	4605004 Temporary Advances for Official Purposes		0	200000
63	4605005 Advance to Mahatma Gandhi NREGS/ AUEGS		0	2000000
	Total Loans, Advances and Deposits		46000	3100000
	Total Capital Receipt		158414246	111621316
	Revenue Expenditure - 3			
	Establishment Expenses - 210			
64	2101001 Salaries -Secretary		1200000	3000000
65	2101003 Salaries - Permanent Staff		6600000	15000000
66	2101004 Salaries - Contract Staff		600000	650000
67	2101007 Salaries - Part time Contingent Staff		600000	550000
68	2101101 Wages		965938	950000
69	2101201 Bonus		85000	100000
70	2101401 Honourarium		25000	130000
71	2102001 Travelling Allowances - Secretary		50000	50000
72	2102003 Travelling Allowances - Permanent Staff		100000	150000
73	2102004 Travelling Allowances - Temporary Staff		30000	16000
74	2102005 Travelling Allowances - Contingent Staff		20000	15000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
75	2102006 Other allowances - Secretary		20000	20000
76	2102008 Other allowances - Permanent Staff		75000	100000
77	2102010 Other allowances - Contingent Staff		10000	70000
78	2102014 Monthly Honorarium and Sitting Allowance -Councillors/ Members		1667000	5000000
79	2102019 Travelling Expense of Chairperson/ President, Deputy Chairperson/ Vice President, Chairperson and Councillors/ members		50000	150000
80	2102020 Telephone Allowance - Secretary		4000	5000
81	2102021 Telephone Allowance - Mayor/ Chairperson/ President		4000	5000
82	2102022 Telephone Allowance - Deputy Mayor/ Vice Chairperson/ Vice President		3000	5000
83	2102027 Medical Re-Imbursement -Councillors		50000	50000
84	2103001 Employer's Contribution to Pension Fund - Regular Employees		250000	250000
85	2103006 Employer's Contribution to NPS - Regular Employees		0	1012000
86	2103007 Pension Contribution		1010535	2510535
87	2104001 Terminal Leave Surrender		2000000	5000000
	Total Establishment Expenses		15419473	34788535
Administrative Expenses - 220				
88	2201001 Rent of Buildings		50000	50000
89	2201002 Land Tax/ Basic Tax		10000	5000
90	2201003 Other Taxes/ Duties		334430	400000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
91	2201101 Office Electricity Expenses		125000	150000
92	2201102 Water Charges - Office		100000	15000
93	2201105 Water Charges - LB buildings		100000	5000
94	2201199 Other Office Maintenance Expenses		300000	300000
95	2201201 Telephone Expenses/ Internet Charges		400000	70000
96	2201202 Postage Expenses		25000	18000
97	2201301 Electricity Charges - Allied Institutions		150000	130000
98	2201304 Telephone Expenses - Allied Institutions		50000	50000
99	2202001 Books & Periodicals		150000	130000
100	2202101 Printing & Stationery		600000	400000
101	2204001 Insurance		30000	18000
102	2205101 Miscellaneous Legal Expenses		250000	200000
103	2205201 Professional & Other Fees		100000	70000
104	2206001 Newspaper Advertisement Charges		1500000	2000000
105	2206002 Keralolsavam Expenses		150000	250000
106	2206099 Other Advertisement & Publicity Charges		50000	50000
107	2206101 Membership & Subscriptions		20000	20000
108	2208001 Festival Expenses		24000	50000
109	2208099 Miscellaneous Administration Expenses		1300000	1000000
110	2302001 Water Charges - Street Tap		2000000	2200000
	Total Administrative Expenses		7818430	7581000
	Operation and Maintenance - 230			

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
111	2301001 Electricity Charges for Street Lights		1600000	1500000
112	2301002 Fuel Charges		400000	500000
113	2301003 Electricity Charges of Other Buildings of LB		325000	150000
114	2304001 Vehicle Hire Charges		200000	200000
115	2305199 Repairs & Maintenance - Other Civic Amenities		300000	150000
116	2305201 Repairs & Maintenance - Buildings		100000	300000
117	2305301 Repairs & Maintenance - Vehicles		100000	100000
118	2308010 Extra - ordinary Expenses		200000	200000
119	2308013 Sanitation Expenses		100000	50000
120	2308201 Refreshment Charges		200000	70000
	Total Operation and Maintenance		3525000	3220000
	Interest and Finance Charges - 240			
121	2407001 Bank Charges		0	25000
	Total Interest and Finance Charges		0	25000
	Programe Expenses - 250			
122	2502001 Expenditure on Poverty Eradication Program		17500000	20000000
	Total Programe Expenses		17500000	20000000
	Expenses Related to Productive Sector - 251			
123	2510101 Agriculture - Paddy		1048470	0
124	2510102 Agriculture - Coconut		933333	0
125	2510104 Agriculture - Vegetables		90000	0

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
126	2510106 Agriculture - Tubercrops		450000	0
127	2510107 Agriculture - Fruits and Fruit Trees		400000	0
128	2510136 Agrarian Disease		1440000	0
129	2510205 Animal Husbandry - Poultry		480350	0
130	2510210 Animal Husbandry - Disease Control		225000	0
131	2510305 Dairy Development - Milk Incentives		1000000	0
132	2510501 Minor Irrigation		440000	0
	Total Expenses Related to Productive Sector		6507153	0
Expenses Related to Service Sector - 252				
133	2520102 Primary Education		474040	0
134	2520107 Education-Related Activities		1227000	0
135	2520109 Encourage Excellence of SC/ ST		1280000	0
136	2520111 Contribution towards SSA		300000	0
137	2520201 Continuing Education		50000	0
138	2520503 Arts,Culture,Sports and Youth Welfare-Promotion		75000	0
139	2520602 Health related Programs		448500	0
140	2520618 Medical Institution - Allopathy		8601029	0
141	2520619 Medical Institution - Ayurvedic		700000	0
142	2520620 Medical Institution - Homoeo		200000	0
143	2520702 Drinking Water - Public		4317248	0
144	2520801 Housing & House Electrification - Individual		16598584	0

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
145	2520904 Welfare of the Aged		960852	0
146	2520905 Welfare Programs for the Destitute		425000	0
147	2520906 Welfare Programs for Physically/ Mentally Challenged		1158822	0
148	2520908 Social Security Programme		1419500	0
149	2521001 Anganwadi Nutrition		2400000	0
150	2521002 Other Nutrition Distribution Programme		100000	0
151	2521101 Anganwadi Infrastructure		1588194	0
152	2521201 Vocational Capacity Building - Vocational Training		150000	0
153	2521401 Electricity Line Extension		50000	0
154	2521402 Electricity Line - Transformer - Voltage Improvement		17500	0
155	2521601 Local Government Service Delivery Improvement		555000	0
156	2521602 Payments to IKM		80493	0
157	2521701 Allied Institution Service Delivery Improvement		65000	0
158	2521903 Public Sanitation - Related Activities		1771700	0
159	2521904 Toilet (Individual)		988200	0
160	2522001 Plan Formulation, Implementation and Monitoring		395000	0
161	2522201 Disaster Management - Related Services		300000	0
162	2522303 Solid Waste Management - Preparatory Activities		500000	0

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
163	2522304 Solid Waste Management - Classification		87000	0
164	2522305 Solid Waste Management - Collection and Transportation		469000	0
165	2522310 Solid Waste Management - Disposal		588900	0
166	2522311 Solid Waste Management - Integrated Projects		1000000	0
167	2522312 Solid Waste Management - Monitoring		30000	0
168	2522314 Solid Waste Management - Processing Individual		1199090	0
169	2523201 Information and Knowledge Dissemination Capacity Development		100000	0
	Total Expenses Related to Service Sector		50670652	0
Expenses Related to Infrastructure Sector - 253				
170	2530101 Street Lights		1000000	0
171	2530102 Office Electrification		1000000	0
172	2530201 Roads		1471280	0
173	2530302 Public Buildings - Other Buildings		450000	0
174	2530402 Other Constructions - Side Walls		160000	0
175	2530405 Other Constructions		300000	0
176	2530502 Hiring of vehicles for office purposes		685200	0
177	2530701 GST Additional Allocation		850000	0
	Total Expenses Related to Infrastructure Sector		5916480	0
Expenses related to State Sponsored Schemes - 254				

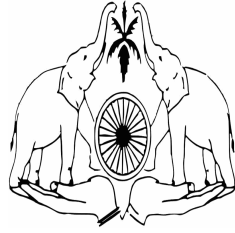
SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
178	2540102 Grant in aid to voluntary organisations/ institutions running homes for Differentially Abled person		3500000	3850000
179	2540103 Financial help to widows towards marriage expenses of daughters		25000000	26000000
180	2540111 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labour		5000000	5750000
181	2540113 Programmes/ Expenditures of Transferred Functions/ Schemes - Widow Pension		0	27500000
182	2540114 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Unmarried women aged above 50		1500000	1650000
183	2540118 Programmes/ Expenditures of Transferred Functions/ Schemes - Old Age Pension		55000000	60500000
184	2540138 Programmes/ Expenditures of Transferred Functions/ Schemes - Sthree Suraksha Scheme		900000	3600000
	Total Expenses related to State Sponsored Schemes		90900000	128850000
Revenue Grants, Cotributions and Subsidies - 260				
185	2601005 Financial Assistance from Distress Relief Fund		45000	100000
	Total Revenue Grants, Cotributions and Subsidies		45000	100000
Prior Period Items - 280				
186	2808001 Prior Period Expenses		20000	150000
	Total Prior Period Items		20000	150000
	Total Revenue Expenditure		198322188	194714535

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
	Capital Expenditure - 4			
	Repayment of Unsecured Loans - 331			
187	3318001 Other Loans		11196	0
	Total Repayment of Unsecured Loans		11196	0
	Refund of Deposits - 340			
188	3401001 Earnest Money Deposit		0	25000
189	3401003 Retention		500000	550000
190	3402006 Election Deposit(Candidate)		0	150000
191	3408001 Deposit Received From Halls, Stadiums and Auditoriums		300000	350000
	Total Refund of Deposits		800000	1075000
	Payment of Recoveries - 350			
192	3501102 Net Salary Payable		483319	0
193	3501122 Leave Salary Payable		200000	0
194	3502001 Recoveries Payable - General Provident Fund		8325	0
195	3502002 Recoveries Payable - Kerala Panchayat Employees Provident Fund		79500	0
196	3502012 Recoveries Payable - State Life Insurance		7100	0
197	3502013 Recoveries Payable - Group Saving Life Insurance		7058	0
198	3502014 Recoveries Payable - Group Insurance		8800	0
199	3502020 Recoveries Payable - Employee Share NPS		15288	0
200	3502022 Recoveries Payable -Medisep -Regular		6500	0

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
201	3502025 Recoveries Payable - Income Tax Deducted at Source		50000	0
202	3502040 Recoveries Payable - Corporation Employees Co-operative Society		10000	0
203	3503001 Government and Other Dues Payable - Library Cess Payable		0	500000
204	3503005 Government and Other Dues Payable-TDS - CGST		50000	0
205	3503006 Government and Other Dues Payable-TDS - SGST		50000	0
206	3503008 Government and Other Dues Payable - CGST		100000	0
207	3503009 Government and Other Dues Payable - SGST		100000	0
208	3504001 Refunds payable - Property Tax		2000	0
209	3504007 Refund Payable - Other Taxes		8261	0
210	3504010 Refund Payable - Other Fees		200000	0
211	3508001 Liability in respect of Stale Cheque		8261	0
	Total Payment of Recoveries		1394412	500000
Fixed Assets - 410				
212	4101001 Land		1500000	0
213	4101008 Public well		747000	0
214	4102005 Hospital Buildings		111437	0
215	4102008 School Buildings		1200000	0
216	4102011 Public Comfort Stations		100000	0
217	4102016 Other Buildings		3410000	0

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
218	4102017 Compound Wall		500000	0
219	4103001 Concrete Roads		480000	0
220	4103002 Black Topped Roads		40215628	0
221	4103003 Interlocked Roads		5200000	0
222	4103004 Footpath		260000	0
223	4103006 Mud Roads		200000	0
224	4103013 Tractor Ramp- Tractor Ramp		150000	0
225	4103099 Other Constructions		717175	0
226	4103102 Drainage		1435358	0
227	4103302 Street Light		452160	0
228	4106002 Computers, Printers & Peripherals		765000	0
229	4107001 Furniture, Fixtures, Fittings & Electrical Appliances		800000	0
230	4108001 Other Fixed Assets		2112292	0
	Total Fixed Assets		60356050	0
	Loans, Advances and Deposits - 460			
231	4601001 Festival Advance to Employees		46000	400000
232	4605003 Advance to Implementing Officers		500000	500000
233	4605004 Temporary Advances for Official Purposes		40000	200000
234	4605005 Advance to Mahatma Gandhi NREGS/ AUEGS		1300000	2000000
	Total Loans, Advances and Deposits		1886000	3100000
	Total Capital Expenditure		64447658	4675000

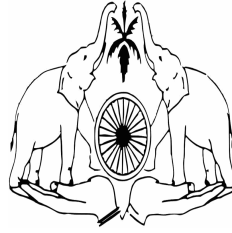
SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
	Total Expenditure		262769846	199389535
	Total Receipts		302804246	299482316
	Balance		175145695	275238476



Aikaranad Grama Panchayat Office Summary

2026-2027

SN	Particulars	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
1	Opening Balance		135111295	175145695
2	Total Revenue Receipts		144390000	187861000
3	Total Capital Receipts		158414246	111621316
4	Total Receipts		302804246	299482316
5	Grand Total		437915541	474628011
6	Total Revenue Expenditure		198322188	194714535
7	Total Capital Expenditure		64447658	4675000
8	Total Expenditure		262769846	199389535
9	Closing Balance		175145695	275238476
10	Poverty Alleviation Fund		17500000	20000000



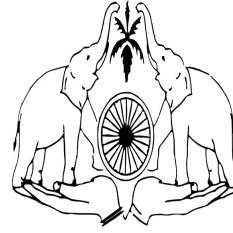
Aikaranad Grama Panchayat Office
Major Headwise Report

2026-2027

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
	Revenue Receipt - 1			
1	Tax Revenues - 110			47000000
2	Fees and User Charges - 140			10595000
3	Sale and Hire Charges - 150			360000
4	Revenue Grants, Contributions and Subsidies - 160			126801000
5	Income from Investments - 170			1600000
6	Interest Earned - 171			700000
7	Other Income - 180			255000
8	Rental Income - LB Properties - 130			550000
	Total Revenue Receipt		144390000	187861000
	Capital Receipt - 2			
9	Grants, Contribution for Specific Purposes -			106046316

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
	320			
10	Secured Loans - 330			1200000
11	Unsecured Loans - 331			0
12	Deposits Received - 340			1275000
13	Other Liabilities - 350			0
14	Loans, Advances and Deposits - 460			3100000
	Total Capital Receipt		158414246	111621316
Revenue Expenditure - 3				
15	Establishment Expenses - 210			34788535
16	Administrative Expenses - 220			7581000
17	Operation and Maintenance - 230			3220000
18	Interest and Finance Charges - 240			25000
19	Programme Expenses - 250			20000000
20	Expenses Related to Productive Sector - 251			0
21	Expenses Related to Service Sector - 252			0
22	Expenses Related to Infrastructure Sector - 253			0
23	Expenses related to State Sponsored Schemes - 254			128850000
24	Revenue Grants, Contributions and Subsidies - 260			100000
25	Prior Period Items - 280			150000
	Total Revenue Expenditure		198322188	194714535

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
	Capital Expenditure - 4			
26	Grants, Contribution for Specific Purposes - 320			0
27	Repayment of Secured Loans - 330			0
28	Repayment of Unsecured Loans - 331			0
29	Refund of Deposits - 340			1075000
30	Payment of Recoveries - 350			500000
31	Fixed Assets - 410			0
32	Loans, Advances and Deposits - 460			3100000
	Total Capital Expenditure		64447658	4675000
	Total Expenditure		262769846	199389535
	Total Receipts		302804246	299482316
	Balance		175145695	275238476



Aikaranad Grama Panchayat Office Groupwise Report

2026-2027

Sl.No	Budget Group	Budget for the current year	Budget for the next year
1	Own Source Revenue	53819430	61060000
2	Assigned Revenues and Grants	245593014	232847316
3	Loans, Deposits and Advances	3391802	5575000
4	Recoveries	0	0
5	Administrative and Establishment Expenses	27701422	45314535
6	Operational expenditure	170960217	148950000
7	Assets Creation and Maintenance	59849918	450000
8	Refund of Loans, Deposits and Advances	2915718	4175000
9	Payment of Recoveries	1342571	500000
	Opening Balance	135111295	175145695
	Total Inflow	302804246	299482316
	Total Outflow	262769846	199389535
	Closing Balance	175145695	275238476