



Punnayur 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		45547447	40141605
	Revenue Receipt - 1			
	Tax Revenues - 110			
1	1100101 Property Tax (General)		12100000	13310000
2	1101001 Profession Tax – Employees		1000000	1100000
3	1101002 Profession Tax - Traders/ Institutions		1000000	1100000
	Total Tax Revenues		14100000	15510000
	Fees and User Charges - 140			
4	1401099 Other Empanelment & Registration Charges		200000	220000
5	1401101 License Fees for IFTEOS		600000	660000
6	1401106 License Fees for Domestic Dogs		0	5000
7	1401201 Fees for Construction of Buildings		0	9000000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
8	1401203 Permit Application fee		0	170000
9	1401205 Fees for Erection of Telecommunication Tower		0	200000
10	1401302 Fees for Delayed Registration - Birth & Death		0	7000
11	1401304 Fee for Marriage Registration		0	200000
12	1401305 Fee for Non Availability Certificate		0	2000
13	1401306 Fee for Correction in Registration		0	10000
14	1401399 Fees for Other Certificates or Extracts		100000	116500
15	1401701 Regularization Fees		0	5000000
16	1401801 Application Fee		0	10000
17	1402001 Penal Interest		0	500000
18	1402003 Other Penalties and Fines		0	65000
19	1402004 Compounding Fee		0	10000
20	1402005 Fine for Dumping Waste		0	300000
21	1404002 Notice Fees		0	100000
22	1404004 Ownership Change Fees - Fine		0	140150
23	1404008 Delayed Registration Fees		0	20000
24	1404009 Search Fees		0	5000
25	1404011 Late Fee		0	30000
26	1405008 Receipts from Libraries		0	2000
27	1405012 Crematorium Fees		0	200000
28	1405099 Other User Charges		0	7500000
29	1406001 Entry Fees		0	100000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
30	1407001 Road Cutting Charges		1450000	1000000
	Total Fees and User Charges		2350000	25572650
Sale and Hire Charges - 150				
31	1501001 Receipts from Sale of Agricultural Products		500000	550000
32	1501101 Receipts from Sale of Forms		500000	550000
33	1501201 Receipts from Sale of Stores		1020000	1122000
	Total Sale and Hire Charges		2020000	2222000
Revenue Grants, Contributions and Subsidies - 160				
34	1601010 Fund for Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers		4327400	4760140
35	1601012 Fund for Transferred Functions/ Schemes - Widow Pension		40958600	45054460
36	1601013 Fund for Transferred Functions/ Schemes - Pension for Unmarried women aged above 50		1358000	1493800
37	1601014 Fund for Transferred Functions/ Schemes - Pension for Differentially Abled		10753900	11829290
38	1601018 Fund for Transferred Functions/ Schemes - Old Age Pension		46217100	50838810
39	1601023 General Purpose Fund		25653600	28218960
40	1601080 Fund for Transferred Functions/ Schemes - Sthree Suraksha Scheme		7917000	8708700
	Total Revenue Grants, Contributions and Subsidies		137185600	150904160
Interest Earned - 171				
41	1711001 Interest from Bank Accounts		1000000	1000000
	Total Interest Earned		1000000	1000000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
	Total Revenue Receipt		156655600	195208810
	Capital Receipt - 2			
	Grants, Contribution for Specific Purposes - 320			
42	3201004 Central Finance Commission Grant - Tied		9252000	9252000
43	3201005 Central Finance Commission Grant - Untied		6168000	6168000
44	3201020 Integrated Child Development Service		2554700	2810170
45	3201027 Swaccha Bharat Mission - Grameen		2430622	243063
46	3201044 Mahatma Gandhi National Rural Employment Scheme (MGNREGS)		0	42100000
47	3202001 Development Fund - General		43411300	47752430
48	3202002 Development Fund - Special Component Plan		7805000	8585500
49	3202009 Maintenance Fund - Road Assets		23458355	25804190
50	3202010 Maintenance Fund - Non-Road Assets		14342012	15776213
51	3202017 Grants, Funds & Contributions For Specific Purposes - Other Than Development Fund And State Sponsored Scheme Funds - Local Area Development Fund For Members Of Legislative Assembly		1000000	1000000
52	3202021 Grants, Funds & Contributions For Specific Purposes - Other Than Development Fund And State Sponsored Scheme Funds - Life Mission		39583506	43541856
53	3208010 Beneficiary Contribution		3605975	3945572
54	3209001 Contribution to Joint Venture Projects from District Panchayat		36253138	39878451
55	3209002 Contribution to Joint Venture Projects from Block Panchayat		32433034	35676337

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
56	3209004 Contribution to Joint Venture Projects from Municipal Corporations		4811887	5293075
	Total Grants, Contribution for Specific Purposes		227109529	287826857
Secured Loans - 330				
57	3305004 Loan from HUDCO		32789451	50000000
	Total Secured Loans		32789451	50000000
Deposits Received - 340				
58	3401003 Retention		500000	0
	Total Deposits Received		500000	0
Other Liabilities - 350				
59	3502001 Recoveries Payable - General Provident Fund		300000	0
60	3502002 Recoveries Payable - Kerala Panchayat Employees Provident Fund		2500000	0
61	3502003 Recoveries Payable - Subscription to Provident Fund for Municipal Regular employees		200000	0
62	3502006 Recoveries Payable - Insurance Premium		300000	0
63	3502008 Recoveries Payable - Co-operative Recovery		200000	0
64	3502009 Recoveries Payable - KSFE Recovery		100000	0
65	3502010 Recoveries Payable - Dues to other LSGIs		200000	0
66	3502012 Recoveries Payable - State Life Insurance		200000	0
67	3502014 Recoveries Payable - Group Insurance		200000	0
68	3502017 Recoveries Payable-GPAIS		300000	0
69	3502018 Recoveries Payable-Audit Recovery		200000	0

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
70	3502022 Recoveries Payable -Medisep -Regular		300000	0
71	3502024 Recoveries Payable-Other Recoveries from Employees		2400000	0
72	3502028 Recoveries Payable - Other Recoveries		500000	0
73	3502032 Recoveries Payable - NPS Arrear		200000	0
	Total Other Liabilities		8100000	0
Redemption - 431				
74	4315002 Receivables from Government (redemption amount)		52678655	0
	Total Redemption		52678655	0
Loans, Advances and Deposits - 460				
75	4601001 Festival Advance to Employees		366000	0
76	4605005 Advance to Mahatma Gandhi NREGS/ AUEGS		1800000	0
	Total Loans, Advances and Deposits		2166000	0
	Total Capital Receipt		323343635	337826857
Revenue Expenditure - 3				
Establishment Expenses - 210				
77	2101001 Salaries -Secretary		1200000	1200000
78	2101003 Salaries - Permanent Staff		7500000	9000000
79	2101004 Salaries - Contract Staff		3230000	2500000
80	2101005 Salaries - Temporary Staff		2710000	3200000
81	2101007 Salaries - Part time Contingent Staff		500000	600000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
82	2101201 Bonus		13500	30000
83	2101401 Honourarium		0	200000
84	2101501 Festival Allowance		45000	200000
85	2102003 Travelling Allowances - Permanent Staff		500000	550000
86	2102014 Monthly Honorarium and Sitting Allowance -Councillors/ Members		3600000	3500000
87	2102016 Other Benefits and Allowances		0	1000000
88	2102017 Festival Allowance		92740	0
89	2102019 Travelling Expense of Chairperson/ President, Deputy Chairperson/ Vice President, Chairperson and Councillors/ members		500000	550000
90	2103006 Employer's Contribution to NPS - Regular Employees		0	45000
91	2103007 Pension Contribution		0	1200000
92	2104001 Terminal Leave Surrender		0	600000
	Total Establishment Expenses		19891240	24375000
Administrative Expenses - 220				
93	2201101 Office Electricity Expenses		500000	750000
94	2201102 Water Charges - Office		500000	600000
95	2201199 Other Office Maintenance Expenses		700000	800000
96	2201201 Telephone Expenses/ Internet Charges		1500000	1700000
97	2201202 Postage Expenses		20000	22000
98	2202101 Printing & Stationery		1000000	1100000
99	2208099 Miscellaneous Administration Expenses		1500000	2100000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
100	2302001 Water Charges - Street Tap		2500000	2750000
	Total Administrative Expenses		8220000	9822000
Operation and Maintenance - 230				
101	2301001 Electricity Charges for Street Lights		2350000	2100000
102	2301002 Fuel Charges		1200000	1400000
103	2304001 Vehicle Hire Charges		600000	500000
104	2305301 Repairs & Maintenance - Vehicles		100000	120000
105	2305902 Repairs & Maintenance - Office Equipments		800000	880000
106	2308005 Expenses relating to collection of Taxes		9611625	332750
107	2308013 Sanitation Expenses		800000	880000
108	2308201 Refreshment Charges		500000	600000
	Total Operation and Maintenance		15961625	6812750
Interest and Finance Charges - 240				
109	2408001 Other Finance Expenses		1000000	1000000
	Total Interest and Finance Charges		1000000	1000000
Programe Expenses - 250				
110	2501001 Election Expenses		300000	80000
111	2502001 Expenditure on Poverty Eradication Program		40000000	37900000
	Total Programe Expenses		40300000	37980000
Expenses Related to Productive Sector - 251				
112	2510101 Agriculture - Paddy		2652394	0
113	2510102 Agriculture - Coconut		2073400	0

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
114	2510104 Agriculture - Vegetables		410000	0
115	2510106 Agriculture - Tubercrops		300000	0
116	2510107 Agriculture - Fruits and Fruit Trees		616667	0
117	2510124 Agriculture - Intercropping		250000	0
118	2510132 Agriculture Related Facilities		30000	0
119	2510138 Agriculture - Other Crops		200000	0
120	2510201 Animal Husbandry - Cow		3018000	0
121	2510202 Animal Husbandry - Goat		495000	0
122	2510204 Animal Husbandry - Calf		410000	0
123	2510205 Animal Husbandry - Poultry		390000	0
124	2510209 Animal Husbandry - Infrastructure		400000	0
125	2510210 Animal Husbandry - Disease Control		300000	0
126	2510404 Inland -Pisciculture		75000	0
127	2510408 Fish Marketing		200000	0
128	2510417 Marine Fishing		250000	0
129	2510418 Welfare of Fishermen		440000	0
130	2510501 Minor Irrigation		56058	0
131	2510502 Minor Irrigation - Individual facilities		344925	0
132	2510613 Service Enterprises		2287800	0
133	2510804 Environment Conservation		63498	0
	Total Expenses Related to Productive Sector		15262742	0
	Expenses Related to Service Sector - 252			

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
134	2520102 Primary Education		560000	0
135	2520107 Education-Related Activities		728572	0
136	2520108 Financial Assistance for SC/ ST Students For Higher Education Admission		300000	0
137	2520111 Contribution towards SSA		600000	0
138	2520202 Literacy Equivalence Examination		150000	0
139	2520503 Arts,Culture,Sports and Youth Welfare-Promotion		650000	0
140	2520602 Health related Programs		58000	0
141	2520618 Medical Institution - Allopathy		6892571	0
142	2520619 Medical Institution - Ayurvedic		1000000	0
143	2520620 Medical Institution - Homoeo		300000	0
144	2520701 Drinking Water - Individual		120000	0
145	2520702 Drinking Water - Public		3173794	0
146	2520801 Housing & House Electrification - Individual		149678179	0
147	2520901 Special Child Welfare Program		1260000	0
148	2520902 Child Welfare Program		350000	0
149	2520903 Women Welfare		1971616	0
150	2520904 Welfare of the Aged		2026007	0
151	2520905 Welfare Programs for the Destitute		900000	0
152	2520906 Welfare Programs for Physically/ Mentally Challenged		3738319	0
153	2520908 Social Security Programme		50000	0

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
154	2521001 Anganwadi Nutrition		6304700	0
155	2521002 Other Nutrition Distribution Programme		150000	0
156	2521101 Anganwadi Infrastructure		881743	0
157	2521102 Anganwadi Related Services		15000	0
158	2521203 Vocational Capacity Building - Related Activities		400000	0
159	2521601 Local Government Service Delivery Improvement		534815	0
160	2521602 Payments to IKM		150000	0
161	2521701 Allied Institution Service Delivery Improvement		254300	0
162	2521903 Public Sanitation - Related Activities		800000	0
163	2521904 Toilet (Individual)		556800	0
164	2522101 Crematorium		7413841	0
165	2522202 Climate Change - Related Services		1000000	0
166	2522305 Solid Waste Management - Collection and Transportation		200000	0
167	2522310 Solid Waste Management - Disposal		500000	0
168	2522314 Solid Waste Management - Processing Individual		555915	0
169	2523201 Information and Knowledge Dissemination Capacity Development		334284	0
	Total Expenses Related to Service Sector		194558456	0
Expenses Related to Infrastructure Sector - 253				
170	2530101 Street Lights		702790	0

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
171	2530201 Roads		3658446	0
172	2530302 Public Buildings - Other Buildings		200000	0
173	2530401 Other Constructions - Bund		1200000	0
174	2530501 Vehicle Rent for Engineering Wing		733933	0
	Total Expenses Related to Infrastructure Sector		6495169	0
Expenses related to State Sponsored Schemes - 254				
175	2540102 Grant in aid to voluntary organisations/ institutions running homes for Differentially Abled person		10753900	0
176	2540103 Financial help to widows towards marriage expenses of daughters		1358000	0
177	2540111 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labour		4327400	4760140
178	2540113 Programmes/ Expenditures of Transferred Functions/ Schemes - Widow Pension		40958600	45054460
179	2540114 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Unmarried women aged above 50		0	1493800
180	2540115 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Differentially Abled		0	11829290
181	2540118 Programmes/ Expenditures of Transferred Functions/ Schemes - Old Age Pension		46217100	50838810
182	2540138 Programmes/ Expenditures of Transferred Functions/ Schemes - Sthree Suraksha Scheme		7917000	8708700
	Total Expenses related to State Sponsored Schemes		111532000	122685200

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
Expenses Related to Joint Venture Projects - 255				
183	2551004 Contribution towards Joint Venture Projects - Municipal Corporations		1500000	0
	Total Expenses Related to Joint Venture Projects		1500000	0
Prior Period Items - 280				
184	2808001 Prior Period Expenses		800000	0
185	2808002 Prior Period Expenses - Remittance of Unutilized Grants to Government		0	125000
	Total Prior Period Items		800000	125000
	Total Revenue Expenditure		415521232	202799950
Capital Expenditure - 4				
Refund of Deposits - 340				
186	3401003 Retention		500000	0
	Total Refund of Deposits		500000	0
Payment of Recoveries - 350				
187	3501102 Net Salary Payable		500000	0
188	3501104 Provident Fund Loan Payable		200000	0
189	3501116 Pension Contribution Payable		1500000	0
190	3501301 Employers Liabilities - Pension Contribution (NPS)		600000	0
191	3502001 Recoveries Payable - General Provident Fund		300000	0
192	3502002 Recoveries Payable - Kerala Panchayat Employees Provident Fund		2500000	0

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
193	3502003 Recoveries Payable - Subscription to Provident Fund for Municipal Regular employees		200000	0
194	3502006 Recoveries Payable - Insurance Premium		300000	0
195	3502008 Recoveries Payable - Co-operative Recovery		200000	0
196	3502009 Recoveries Payable - KSFE Recovery		100000	0
197	3502010 Recoveries Payable - Dues to other LSGIs		200000	0
198	3502011 Recoveries Payable - Income Tax Deducted at Source-Salaries		300000	0
199	3502012 Recoveries Payable - State Life Insurance		200000	0
200	3502014 Recoveries Payable - Group Insurance		200000	0
201	3502017 Recoveries Payable-GPAIS		300000	0
202	3502018 Recoveries Payable-Audit Recovery		200000	0
203	3502022 Recoveries Payable -Medisep -Regular		300000	0
204	3502024 Recoveries Payable-Other Recoveries from Employees		200000	0
205	3502028 Recoveries Payable - Other Recoveries		500000	0
206	3502030 Recoveries Payable - House Building Advance		500000	0
207	3502032 Recoveries Payable - NPS Arrear		200000	0
208	3502038 Recoveries Payable - PF Loan Repayment - KPEPF		300000	0
209	3503001 Government and Other Dues Payable - Library Cess Payable		359441	0
	Total Payment of Recoveries		10159441	0
	Fixed Assets - 410			

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
210	4101003 Parks		458118	0
211	4101007 Crematorium		2450000	0
212	4101008 Public well		3527433	0
213	4102005 Hospital Buildings		1022990	0
214	4102008 School Buildings		3123055	0
215	4102011 Public Comfort Stations		4990000	0
216	4102016 Other Buildings		2039017	0
217	4103001 Concrete Roads		4565500	0
218	4103002 Black Topped Roads		11651630	0
219	4103004 Footpath		400000	0
220	4103010 Culverts		1300000	0
221	4103012 Side Walls		600000	0
222	4103099 Other Constructions		4775232	0
223	4103102 Drainage		4124500	0
224	4103302 Street Light		1050000	0
225	4104001 Plant & Machinery		4525000	0
226	4106001 Office & Other Equipments		66500	0
227	4106002 Computers, Printers & Peripherals		200000	0
228	4107001 Furniture, Fixtures, Fittings & Electrical Appliances		1515076	0
229	4108001 Other Fixed Assets		3774353	0
	Total Fixed Assets		56158404	0

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
Stock in Hand - 430				
230	4301002 Purchase of Material - Stores		900000	0
	Total Stock in Hand		900000	0
Loans, Advances and Deposits - 460				
231	4601001 Festival Advance to Employees		366000	366000
232	4605005 Advance to Mahatma Gandhi NREGS/ AUEGS		1800000	2100000
	Total Loans, Advances and Deposits		2166000	2466000
	Total Capital Expenditure		69883845	2466000
	Total Expenditure		485405077	205265950
	Total Receipts		479999235	533035667
	Balance		40141605	367911322