



Chowannur 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		21513144	11329872
	Revenue Receipt - 1			
	Tax Revenues - 110			
1	1100101 Property Tax (General)		5400000	5000000
2	1100102 Service Cess u/rule 26		0	1250000
3	1101001 Profession Tax – Employees		925000	1100000
4	1101002 Profession Tax - Traders/ Institutions		275000	302500
5	1108004 Entertainment Tax		850000	935000
	Total Tax Revenues		7450000	8587500
	Fees and User Charges - 140			
6	1401001 Private Hospital & Paramedical Institutions Registration Fee		0	200
7	1401099 Other Empanelment & Registration Charges		160000	0

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
8	1401101 License Fees for Enterprises		175000	200000
9	1401106 License Fees for Domestic Dogs		0	2000
10	1401201 Fees for Construction of Buildings		0	650000
11	1401202 Fees for Installation of Machinery		0	200
12	1401203 Permit Application fee		650000	63690
13	1401302 Fees for Delayed Registration - Birth & Death		0	100
14	1401304 Fee for Marriage Registration		0	10000
15	1401305 Fee for Non Availability Certificate		0	30
16	1401306 Fee for Correction in Registration		0	500
17	1401399 Fees for Other Certificates or Extracts		7000	10000
18	1401401 Fees under RTI Act		5000	1000
19	1401701 Regularization Fees		0	160000
20	1401801 Application Fee		0	250
21	1402001 Penal Interest		0	28000
22	1402003 Other Penalties and Fines		160000	0
23	1402004 Compounding Fee		0	7000
24	1402005 Fine for Dumping Waste		0	75000
25	1404002 Notice Fees		0	100
26	1404004 Ownership Change Fees - Fine		0	30000
27	1404005 License Change Fees		0	100
28	1404008 Delayed Registration Fees		0	2000
29	1404009 Search Fees		0	200

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
30	1404011 Late Fee		0	5000
31	1404099 Other Fees		0	20
32	1405008 Receipts from Libraries		0	5000
33	1405099 Other User Charges		0	500
34	1408001 Other Charges		14000	1000
	Total Fees and User Charges		1171000	1251890
Sale and Hire Charges - 150				
35	1501099 Receipts from Sale of Other Products		200000	200000
36	1501101 Receipts from Sale of Forms		200000	2000
37	1501102 Receipts from Sale of Tender Forms		0	75000
38	1501202 Receipts from Sale of Scrap		0	20000
39	1501203 Receipts from auction of obsolete assets		400000	0
40	1501204 Cost of Empty Barrell		0	160000
41	1503001 Receipts from Miscellaneous Sales		60000	20000
	Total Sale and Hire Charges		860000	477000
Revenue Grants, Contributions and Subsidies - 160				
42	1601010 Fund for Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers		2537600	3000000
43	1601012 Fund for Transferred Functions/ Schemes - Widow Pension		12570800	13500000
44	1601013 Fund for Transferred Functions/ Schemes - Pension for Unmarried women aged above 50		1865000	2000000
45	1601014 Fund for Transferred Functions/ Schemes - Pension for Differentially Abled		2772300	3000000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
46	1601016 Fund for Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage		150000	150000
47	1601018 Fund for Transferred Functions/ Schemes - Old Age Pension		21727100	22500000
48	1601023 General Purpose Fund		11660000	13988000
49	1601080 Fund for Transferred Functions/ Schemes - Sthree Suraksha Scheme		1524000	12000000
	Total Revenue Grants, Contributions and Subsidies		54806800	70138000
Interest Earned - 171				
50	1711001 Interest from Bank Accounts		250000	400000
	Total Interest Earned		250000	400000
Prior Period Items - 280				
51	2801001 Prior Period Income		0	50000
	Total Prior Period Items		0	50000
Rental Income - LB Properties - 130				
52	1301001 Rent from Town Hall		50000	0
53	1301003 Rent from Shopping Complex		230000	0
54	1301009 Rent from Auditorium and Halls		0	50000
55	1302003 Rent from Buildings		0	250000
	Total Rental Income		280000	300000
	Total Revenue Receipt		64817800	81204390
Capital Receipt - 2				
Grants, Contribution for Specific Purposes - 320				

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
56	3201004 Central Finance Commission Grant - Tied		5509355	2824000
57	3201005 Central Finance Commission Grant - Untied		2211800	1883000
58	3201020 Integrated Child Development Service		800000	1000000
59	3201027 Swaccha Bharat Mission - Grameen		4365553	0
60	3201044 Mahatma Gandhi National Rural Employment Scheme (MGNREGS)		0	12000000
61	3201056 Special Grants		94967	0
62	3202001 Development Fund - General		13270000	20564000
63	3202002 Development Fund - Special Component Plan		4292020	4498000
64	3202009 Maintenance Fund - Road Assets		13951000	5182000
65	3202010 Maintenance Fund - Non-Road Assets		4152000	11391000
66	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		1688306	2500000
67	3202021 Grants, Funds & Contributions For Specific Purposes - Other Than Development Fund And State Sponsored Scheme Funds - Life Mission		2600000	5000000
68	3202037 Other Revenue Grants		22500	0
69	3204001 Grant from Financial Institutions		4400000	0
70	3207002 Contribution - other Funds		10000	0
71	3208010 Beneficiary Contribution		1742174	1500000
72	3209001 Contribution to Joint Venture Projects from District Panchayat		7695931	4000000
73	3209002 Contribution to Joint Venture Projects from Block Panchayat		4620089	3000000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
74	3209003 Contribution to Joint Venture Projects from Grama Panchayat		150000	0
	Total Grants, Contribution for Specific Purposes		71575695	75342000
Secured Loans - 330				
75	3305003 Loan from K.U.R.D.F.C		0	1000000
	Total Secured Loans		0	1000000
Unsecured Loans - 331				
76	3318001 Other Loans		800000	0
	Total Unsecured Loans		800000	0
Other Liabilities - 350				
77	3501301 Employers Liabilities - Pension Contribution (NPS)		15917	0
78	3502002 Recoveries Payable - Kerala Panchayat Employees Provident Fund		166646	0
79	3502003 Recoveries Payable - Subscription to Provident Fund for Municipal Regular employees		18690	0
80	3502006 Recoveries Payable - Insurance Premium		8184	0
81	3502012 Recoveries Payable - State Life Insurance		11800	0
82	3502013 Recoveries Payable - Group Saving Life Insurance		120	0
83	3502014 Recoveries Payable - Group Insurance		11900	0
84	3502020 Recoveries Payable - Employee Share NPS		15917	0
85	3502022 Recoveries Payable -Medisep -Regular		7000	0
86	3502030 Recoveries Payable - House Building Advance		2500	0

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
87	3503005 Government and Other Dues Payable-TDS - CGST		20000	0
88	3503006 Government and Other Dues Payable-TDS - SGST		20000	0
89	3503008 Government and Other Dues Payable - CGST		30000	0
90	3503009 Government and Other Dues Payable - SGST		30000	0
91	3504101 Advance Collection of Revenues		0	150000
	Total Other Liabilities		358674	150000
Redemption - 431				
92	4315002 Receivables from Government (redemption amount)		4357824	0
	Total Redemption		4357824	0
Loans, Advances and Deposits - 460				
93	4601001 Festival Advance to Employees		120000	200000
94	4605003 Advance to Implementing Officers		0	100000
95	4605005 Advance to Mahatma Gandhi NREGS/ AUEGS		545380	1000000
96	4605099 Advance to Others		0	50000
	Total Loans, Advances and Deposits		665380	1350000
	Total Capital Receipt		77757573	77842000
Revenue Expenditure - 3				
Establishment Expenses - 210				
97	2101001 Salaries -Secretary		1400000	1500000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
98	2101003 Salaries - Permanent Staff		8000000	9600000
99	2101004 Salaries - Contract Staff		200000	200000
100	2101006 Salaries - Full time Contingent Staff		600000	750000
101	2101101 Wages		300000	400000
102	2101201 Bonus		130000	15000
103	2101401 Honourarium		170000	0
104	2101501 Festival Allowance		0	70000
105	2102001 Travelling Allowances - Secretary		25000	30000
106	2102003 Travelling Allowances - Permanent Staff		80000	80000
107	2102004 Travelling Allowances - Temporary Staff		20000	0
108	2102014 Monthly Honorarium and Sitting Allowance -Councillors/ Members		1600000	2100000
109	2102016 Other Benefits and Allowances		150000	200000
110	2102018 Spectacle Allowance		0	4500
111	2102019 Travelling Expense of Chairperson/ President, Deputy Chairperson/ Vice President, Chairperson and Councillors/ members		25000	25000
112	2103006 Employer's Contribution to NPS - Regular Employees		0	400000
113	2103007 Pension Contribution		720000	900000
	Total Establishment Expenses		13420000	16274500
Administrative Expenses - 220				
114	2201002 Land Tax/ Basic Tax		0	2000
115	2201003 Other Taxes/ Duties		200000	0

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
116	2201101 Office Electricity Expenses		100000	100000
117	2201104 Service Connection Charge (KSEB/ KWA)		0	100000
118	2201199 Other Office Maintenance Expenses		50000	100000
119	2201201 Telephone Expenses/ Internet Charges		75000	80000
120	2201202 Postage Expenses		0	25000
121	2202001 Books & Periodicals		7000	10000
122	2202101 Printing & Stationery		200000	250000
123	2204001 Insurance		35000	50000
124	2205101 Miscellaneous Legal Expenses		70000	100000
125	2205102 Revenue Recovery Charges		0	2000
126	2205201 Professional & Other Fees		35000	50000
127	2206001 Newspaper Advertisement Charges		25000	25000
128	2206101 Membership & Subscriptions		3000	10000
129	2208003 Grama Sabha/ Ward Sabha Expenses		0	35000
130	2208005 Donations And Contributions As Per Government Order		0	100000
131	2208006 Expenses towards removal of unauthorised hoardings, Boards, Banners etc..		0	15000
132	2208099 Miscellaneous Administration Expenses		350526	800000
	Total Administrative Expenses		1150526	1854000
Operation and Maintenance - 230				
133	2301001 Electricity Charges for Street Lights		940000	1300000
134	2301002 Fuel Charges		200000	200000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
135	2301003 Electricity Charges of Other Buildings of LB		100000	100000
136	2301006 Electricity Charges For Drinking Water Schemes		120000	120000
137	2304001 Vehicle Hire Charges		30000	25000
138	2304101 Compensation for Dog Bite		0	25000
139	2304201 Reward for Reporting Waste Dumping		0	20000
140	2305001 Repairs & Maintenance - Roads and Pavements		25000	0
141	2305003 Repairs & Maintenance - Water Supply		25000	200000
142	2305201 Repairs & Maintenance - Buildings		25000	0
143	2305301 Repairs & Maintenance - Vehicles		0	75000
144	2305902 Repairs & Maintenance - Office Equipments		76000	75000
145	2305909 Other Repairs & Maintenance		100000	100000
146	2308004 Expenses for Burying Carcases		18000	25000
147	2308005 Expenses relating to collection of Taxes		0	75000
148	2308008 Expenses Related to Pandemic/Epidemic Control		0	10000
149	2308010 Extra - ordinary Expenses		100000	60000
150	2308201 Refreshment Charges		100000	120000
	Total Operation and Maintenance		1859000	2530000
Interest and Finance Charges - 240				
151	2407001 Bank Charges		6000	0
	Total Interest and Finance Charges		6000	0

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
Programe Expenses - 250				
152	2501001 Election Expenses		200000	10000
153	2502001 Expenditure on Poverty Eradication Program		12000000	12000000
	Total Programe Expenses		12200000	12010000
Expenses Related to Productive Sector - 251				
154	2510101 Agriculture - Paddy		2083193	3648962
155	2510102 Agriculture - Coconut		223160	115644
156	2510103 Agriculture - Aracnut		0	40000
157	2510104 Agriculture - Vegetables		47112	47112
158	2510110 Agriculture - Floriculture		25000	0
159	2510124 Agriculture - Intercropping		80000	130000
160	2510201 Animal Husbandry - Cow		1272600	1571400
161	2510202 Animal Husbandry - Goat		99000	382500
162	2510204 Animal Husbandry - Calf		1296000	2382000
163	2510205 Animal Husbandry - Poultry		140400	182000
164	2510209 Animal Husbandry - Infrastructure		268821	400000
165	2510210 Animal Husbandry - Disease Control		165000	70000
166	2510215 Protection of Animals		0	120000
167	2510305 Dairy Development - Milk Incentives		650000	149116
168	2510404 Inland -Pisciculture		100000	0
169	2510803 Flood Relief Activities		125000	0
	Total Expenses Related to Productive Sector		6575286	9238734

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
Expenses Related to Service Sector - 252				
170	2520102 Primary Education		90000	0
171	2520107 Education-Related Activities		785000	914100
172	2520109 Encourage Excellence of SC/ ST		350000	500000
173	2520111 Contribution towards SSA		100000	0
174	2520201 Continuing Education		20200	0
175	2520303 Reading Rooms ,Libraries - Periodicals		24000	0
176	2520503 Arts,Culture,Sports and Youth Welfare-Promotion		270000	0
177	2520602 Health related Programs		2022000	900000
178	2520617 Epidemic Control		272000	0
179	2520618 Medical Institution - Allopathy		3059776	270721
180	2520619 Medical Institution - Ayurvedic		680000	700000
181	2520620 Medical Institution - Homoeo		150000	200000
182	2520701 Drinking Water - Individual		87500	49000
183	2520702 Drinking Water - Public		1548172	190104
184	2520801 Housing & House Electrification - Individual		20630000	27172500
185	2520902 Child Welfare Program		88000	14000
186	2520903 Women Welfare		872000	892000
187	2520904 Welfare of the Aged		806900	197983
188	2520905 Welfare Programs for the Destitute		242000	500000
189	2520906 Welfare Programs for Physically/ Mentally Challenged		1084208	264469

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
190	2520908 Social Security Programme		100000	100000
191	2521001 Anganwadi Nutrition		1925931	2000000
192	2521002 Other Nutrition Distribution Programme		50000	0
193	2521101 Anganwadi Infrastructure		738509	191009
194	2521201 Vocational Capacity Building - Vocational Training		625000	225000
195	2521401 Electricity Line Extension		757800	0
196	2521402 Electricity Line - Transformer - Voltage Improvement		359197	0
197	2521601 Local Government Service Delivery Improvement		620000	530000
198	2521602 Payments to IKM		65157	0
199	2521701 Allied Institution Service Delivery Improvement		908000	255000
200	2521903 Public Sanitation - Related Activities		126740	0
201	2521904 Toilet (Individual)		140000	0
202	2522001 Plan Formulation, Implementation and Monitoring		267251	582920
203	2522201 Disaster Management - Related Services		349000	0
204	2522203 Draught relief related activities		5000	0
205	2522305 Solid Waste Management - Collection and Transportation		40000	40000
206	2522309 Solid Waste Management - Related Activities		10000	0
207	2522310 Solid Waste Management - Disposal		424000	0
208	2522311 Solid Waste Management - Integrated		100000	0

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
	Projects			
209	2522314 Solid Waste Management - Processing Individual		961522	112860
210	2522319 Liquid Waste Management - Storage		90604	0
211	2523201 Information and Knowledge Dissemination Capacity Development		10000	0
	Total Expenses Related to Service Sector		41855467	36801666
Expenses Related to Infrastructure Sector - 253				
212	2530101 Street Lights		400000	0
213	2530102 Office Electrification		275000	0
214	2530201 Roads		993290	430985
215	2530202 Lanes		20000	0
216	2530203 Bridges		200000	0
217	2530302 Public Buildings - Other Buildings		129000	35871
218	2530501 Vehicle Rent for Engineering Wing		546000	505000
	Total Expenses Related to Infrastructure Sector		2563290	971856
Expenses related to State Sponsored Schemes - 254				
219	2540111 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labour		2537600	3000000
220	2540113 Programmes/ Expenditures of Transferred Functions/ Schemes - Widow Pension		12570800	13500000
221	2540114 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Unmarried women aged above 50		1865000	2000000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
222	2540115 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Differentially Abled		2772300	3000000
223	2540117 Programmes/ Expenditures of Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage		150000	150000
224	2540118 Programmes/ Expenditures of Transferred Functions/ Schemes - Old Age Pension		21727100	22500000
225	2540138 Programmes/ Expenditures of Transferred Functions/ Schemes - Sthree Suraksha Scheme		1524000	12000000
	Total Expenses related to State Sponsored Schemes		43146800	56150000
Prior Period Items - 280				
226	2808001 Prior Period Expenses		50000	0
	Total Prior Period Items		50000	0
	Total Revenue Expenditure		122826369	135830756
Capital Expenditure - 4				
Refund of Deposits - 340				
227	3401001 Earnest Money Deposit		50000	0
228	3401002 Security Deposit		50000	0
229	3401003 Retention		100000	0
230	3402001 Rent Deposit		5000	0
231	3402002 Auction Deposit		20000	0
232	3402006 Election Deposit(Candidate)		15000	0
233	3408001 Deposit Received From Halls, Stadiums and Auditoriums		10000	0

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
234	3408099 Other deposits received		10000	0
	Total Refund of Deposits		260000	0
Payment of Recoveries - 350				
235	3501102 Net Salary Payable		519734	0
236	3501116 Pension Contribution Payable		67470	0
237	3501122 Leave Salary Payable		130000	0
238	3501301 Employers Liabilities - Pension Contribution (NPS)		195917	0
239	3501303 Employers Liabilities - Pension Contribution		180000	0
240	3502002 Recoveries Payable - Kerala Panchayat Employees Provident Fund		166646	0
241	3502003 Recoveries Payable - Subscription to Provident Fund for Municipal Regular employees		18690	0
242	3502006 Recoveries Payable - Insurance Premium		8184	0
243	3502012 Recoveries Payable - State Life Insurance		11800	0
244	3502013 Recoveries Payable - Group Saving Life Insurance		120	0
245	3502014 Recoveries Payable - Group Insurance		11900	0
246	3502020 Recoveries Payable - Employee Share NPS		15917	0
247	3502022 Recoveries Payable -Medisep -Regular		7000	0
248	3502030 Recoveries Payable - House Building Advance		2500	0
249	3503001 Government and Other Dues Payable - Library Cess Payable		500000	0
250	3503005 Government and Other Dues Payable-TDS -		20000	0

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
	CGST			
251	3503006 Government and Other Dues Payable-TDS - SGST		20000	0
252	3503008 Government and Other Dues Payable - CGST		39155	0
253	3503009 Government and Other Dues Payable - SGST		39155	0
254	3504018 Refund Payable - Grants and Funds		3563	0
	Total Payment of Recoveries		1957751	0
Fixed Assets - 410				
255	4101008 Public well		229210	0
256	4102008 School Buildings		87122	87122
257	4102011 Public Comfort Stations		1500000	1401926
258	4102016 Other Buildings		2388533	186195
259	4102019 Free Style Open Gym		282948	0
260	4103001 Concrete Roads		962691	250000
261	4103002 Black Topped Roads		12752737	1267939
262	4103008 Bridges		31000	0
263	4103099 Other Constructions		1012100	0
264	4103102 Drainage		457400	170878
265	4103302 Street Light		515000	95515
266	4104001 Plant & Machinery		1531200	0
267	4106001 Office & Other Equipments		50000	110000
268	4106002 Computers, Printers & Peripherals		665895	0

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
269	4107001 Furniture, Fixtures, Fittings & Electrical Appliances		2049451	0
270	4108001 Other Fixed Assets		2051667	525000
	Total Fixed Assets		26566954	4094575
Stock in Hand - 430				
271	4301002 Purchase of Material - Stores		500000	0
	Total Stock in Hand		500000	0
Loans, Advances and Deposits - 460				
272	4601001 Festival Advance to Employees		120000	200000
273	4605003 Advance to Implementing Officers		0	100000
274	4605005 Advance to Mahatma Gandhi NREGS/ AUEGS		631686	1000000
	Total Loans, Advances and Deposits		751686	1300000
	Total Capital Expenditure		30036391	5394575
	Total Expenditure		152862760	141225331
	Total Receipts		142575373	159046390
	Balance		11225757	29150931