



Poomangalam 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		8294416	5727987
	Revenue Receipt - 1			
	Tax Revenues - 110			
1	1100101 Property Tax (General)		2650000	3000000
2	1101001 Profession Tax – Employees		600000	800000
3	1101002 Profession Tax - Traders/ Institutions		225000	400000
	Total Tax Revenues		3475000	4200000
	Fees and User Charges - 140			
4	1401101 License Fees for Enterprises		160000	400000
5	1401106 License Fees for Domestic Dogs		10000	10000
6	1401199 Other Licensing Fees		50000	100000
7	1401201 Fees for Construction of Buildings		400000	1500000

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8	1401203 Permit Application fee		1000000	500000
9	1401205 Fees for Erection of Telecommunication Tower		20000	25000
10	1401302 Fees for Delayed Registration - Birth & Death		3000	5000
11	1401304 Fee for Marriage Registration		10000	20000
12	1401305 Fee for Non Availability Certificate		500	1000
13	1401306 Fee for Correction in Registration		1000	1000
14	1401399 Fees for Other Certificates or Extracts		25000	30000
15	1401701 Regularization Fees		300000	500000
16	1401801 Application Fee		500	1000
17	1402001 Penal Interest		100000	150000
18	1402003 Other Penalties and Fines		100000	150000
19	1402004 Compounding Fee		2000	5000
20	1402005 Fine for Dumping Waste		100000	200000
21	1402006 Fine imposed by Health Authorities		10000	25000
22	1404004 Ownership Change Fees - Fine		50000	100000
23	1404008 Delayed Registration Fees		5000	10000
24	1404009 Search Fees		500	1000
25	1404011 Late Fee		1000	5000
26	1404099 Other Fees		400000	500000
27	1405008 Receipts from Libraries		1000	5000
28	1405012 Crematorium Fees		1000000	1200000
29	1405099 Other User Charges		250000	300000

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30	1408001 Other Charges		25000	50000
	Total Fees and User Charges		4024500	5794000
Sale and Hire Charges - 150				
31	1501005 Receipts from Sale of Sand		10000	10000
32	1501099 Receipts from Sale of Other Products		100000	200000
33	1501101 Receipts from Sale of Forms		100000	200000
34	1501102 Receipts from Sale of Tender Forms		200000	250000
35	1501202 Receipts from Sale of Scrap		250000	300000
36	1503001 Receipts from Miscellaneous Sales		25000	25000
	Total Sale and Hire Charges		685000	985000
Revenue Grants, Contributions and Subsidies - 160				
37	1601010 Fund for Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers		4000000	4500000
38	1601012 Fund for Transferred Functions/ Schemes - Widow Pension		13000000	13500000
39	1601013 Fund for Transferred Functions/ Schemes - Pension for Unmarried women aged above 50		1500000	1800000
40	1601014 Fund for Transferred Functions/ Schemes - Pension for Differentially Abled		0	3000000
41	1601018 Fund for Transferred Functions/ Schemes - Old Age Pension		30000000	31000000
42	1601023 General Purpose Fund		8761000	10513000
43	1601080 Fund for Transferred Functions/ Schemes - Sthree Suraksha Scheme		600000	1000000
	Total Revenue Grants, Contributions and Subsidies		57861000	65313000

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Interest Earned - 171				
44	1711001 Interest from Bank Accounts		150000	500000
	Total Interest Earned		150000	500000
Other Income - 180				
45	1803001 Profit on Disposal of Fixed Assets		50000	0
46	1808022 Liquidated damages recovered from contractors		10000	25000
47	1808099 Miscellaneous Receipts		25000	100000
	Total Other Income		85000	125000
Rental Income - LB Properties - 130				
48	1301099 Rent from Other Civic Amenities		25000	25000
	Total Rental Income		25000	25000
	Total Revenue Receipt		66305500	76942000
Capital Receipt - 2				
Grants, Contribution for Specific Purposes - 320				
49	3201001 Grants for Specific Purposes - Health Grant towards conversion of PHCs and Subcentres into Health and Wellness Centres		138000	200000
50	3201002 Grants for Specific Purposes - Health Grant Towards support for diagnostic InfraStructure to the PHCs		362000	500000
51	3201004 Central Finance Commission Grant - Tied		2643000	2800000
52	3201005 Central Finance Commission Grant - Untied		1762000	1850000
53	3201016 Integrated Child Protection Scheme (ICPS)		800000	0

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54	3201020 Integrated Child Development Service		1200000	1500000
55	3201029 Swaccha Bharat Mission - Solid Waste Management		1500000	2000000
56	3201044 Mahatma Gandhi National Rural Employment Scheme (MGNREGS)		17500000	20000000
57	3202001 Development Fund - General		12395000	16889000
58	3202002 Development Fund - Special Component Plan		7324246	7410000
59	3202009 Maintenance Fund - Road Assets		11451000	8799000
60	3202010 Maintenance Fund - Non-Road Assets		7157000	16923000
61	3202021 Grants, Funds & Contributions For Specific Purposes - Other Than Development Fund And State Sponsored Scheme Funds - Life Mission		3500000	4000000
62	3208010 Beneficiary Contribution		1200000	1200000
63	3209001 Contribution to Joint Venture Projects from District Panchayat		7195443	5710000
64	3209002 Contribution to Joint Venture Projects from Block Panchayat		9705000	9077500
	Total Grants, Contribution for Specific Purposes		85832689	98858500
Secured Loans - 330				
65	3305003 Loan from K.U.R.D.F.C		1000000	0
66	3305004 Loan from HUDCO		5500000	2000000
	Total Secured Loans		6500000	2000000
Deposits Received - 340				
67	3401003 Retention		10000	50000
	Total Deposits Received		10000	50000

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Other Liabilities - 350				
68	3501301 Employers Liabilities - Pension Contribution (NPS)		9699	0
69	3502001 Recoveries Payable - General Provident Fund		5000	0
70	3502002 Recoveries Payable - Kerala Panchayat Employees Provident Fund		77950	0
71	3502003 Recoveries Payable - Subscription to Provident Fund for Municipal Regular employees		4000	0
72	3502011 Recoveries Payable - Income Tax Deducted at Source-Salaries		7000	0
73	3502012 Recoveries Payable - State Life Insurance		8800	0
74	3502014 Recoveries Payable - Group Insurance		7800	0
75	3502018 Recoveries Payable-Audit Recovery		10000	0
76	3502020 Recoveries Payable - Employee Share NPS		9699	0
77	3502022 Recoveries Payable -Medisep -Regular		5500	0
78	3502024 Recoveries Payable-Other Recoveries from Employees		5000	0
79	3502028 Recoveries Payable - Other Recoveries		55485	0
80	3502030 Recoveries Payable - House Building Advance		3470	0
81	3503001 Government and Other Dues Payable - Library Cess Payable		204294	0
82	3503008 Government and Other Dues Payable - CGST		265	0
83	3503009 Government and Other Dues Payable - SGST		266	0
	Total Other Liabilities		414228	0

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Redemption - 431				
84	4315002 Receivables from Government (redemption amount)		2936226	3000000
	Total Redemption		2936226	3000000
Loans, Advances and Deposits - 460				
85	4601001 Festival Advance to Employees		111000	200000
86	4605004 Temporary Advances for Official Purposes		0	200000
87	4605005 Advance to Mahatma Gandhi NREGS/ AUEGS		1200000	1500000
	Total Loans, Advances and Deposits		1311000	1900000
	Total Capital Receipt		97004143	105808500
Revenue Expenditure - 3				
Establishment Expenses - 210				
88	2101001 Salaries -Secretary		1280291	1700000
89	2101003 Salaries - Permanent Staff		5600000	7000000
90	2101004 Salaries - Contract Staff		600000	500000
91	2101007 Salaries - Part time Contingent Staff		300000	300000
92	2101101 Wages		0	500000
93	2101201 Bonus		13500	25000
94	2101401 Honourarium		500000	200000
95	2101501 Festival Allowance		0	100000
96	2102001 Travelling Allowances - Secretary		45000	50000
97	2102003 Travelling Allowances - Permanent Staff		130000	150000

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98	2102004 Travelling Allowances - Temporary Staff		40000	50000
99	2102014 Monthly Honorarium and Sitting Allowance -Councillors/ Members		1650000	2500000
100	2102018 Spectacle Allowance		0	10000
101	2102019 Travelling Expense of Chairperson/ President, Deputy Chairperson/ Vice President, Chairperson and Councillors/ members		45000	75000
102	2102021 Telephone Allowance - Mayor/ Chairperson/ President		0	3000
103	2102022 Telephone Allowance - Deputy Mayor/ Vice Chairperson/ Vice President		0	3000
	Total Establishment Expenses		10203791	13166000
Administrative Expenses - 220				
104	2201101 Office Electricity Expenses		200000	125000
105	2201102 Water Charges - Office		40000	25000
106	2201201 Telephone Expenses/ Internet Charges		60000	100000
107	2201202 Postage Expenses		0	5000
108	2201299 Miscellaneous Communication Expenses		25000	10000
109	2202001 Books & Periodicals		30000	100000
110	2202101 Printing & Stationery		200000	200000
111	2204001 Insurance		45000	0
112	2204002 Insurance - Vehicles		0	25000
113	2205101 Miscellaneous Legal Expenses		5000	10000
114	2205201 Professional & Other Fees		25000	25000

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115	2206001 Newspaper Advertisement Charges		0	5000
116	2206099 Other Advertisement & Publicity Charges		5000	50000
117	2206101 Membership & Subscriptions		25000	25000
118	2208001 Festival Expenses		37210	25000
119	2208099 Miscellaneous Administration Expenses		500000	1000000
	Total Administrative Expenses		1197210	1730000
	Operation and Maintenance - 230			
120	2301001 Electricity Charges for Street Lights		550000	700000
121	2301002 Fuel Charges		300000	300000
122	2301004 Electricity Charges For Crematorium		250000	0
123	2304001 Vehicle Hire Charges		60000	25000
124	2305301 Repairs & Maintenance - Vehicles		200000	100000
125	2305902 Repairs & Maintenance - Office Equipments		10000	100000
126	2305909 Other Repairs & Maintenance		135000	100000
127	2308001 Expenses for destruction of rats and dogs		3000	3000
128	2308005 Expenses relating to collection of Taxes		66250	50000
129	2308010 Extra - ordinary Expenses		5000	100000
130	2308013 Sanitation Expenses		300000	200000
131	2308099 Other Operating & Maintenance Expenses		772480	100000
132	2308201 Refreshment Charges		75000	100000
	Total Operation and Maintenance		2726730	1878000
	Interest and Finance Charges - 240			

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133	2407001 Bank Charges		5000	5000
	Total Interest and Finance Charges		5000	5000
Programe Expenses - 250				
134	2501001 Election Expenses		300000	0
135	2502001 Expenditure on Poverty Eradication Program		11700000	38400000
	Total Programe Expenses		12000000	38400000
Expenses Related to Productive Sector - 251				
136	2510101 Agriculture - Paddy		2155000	0
137	2510102 Agriculture - Coconut		563350	0
138	2510104 Agriculture - Vegetables		559507	0
139	2510105 Agriculture - Plaintane		200000	0
140	2510108 Agriculture - Medicinal Plants		64850	0
141	2510112 Agriculture - Pepper		140000	0
142	2510201 Animal Husbandry - Cow		720000	0
143	2510202 Animal Husbandry - Goat		90000	0
144	2510204 Animal Husbandry - Calf		300000	0
145	2510205 Animal Husbandry - Poultry		130000	0
146	2510209 Animal Husbandry - Infrastructure		495000	0
147	2510210 Animal Husbandry - Disease Control		20430	0
148	2510305 Dairy Development - Milk Incentives		450000	0
149	2511301 Self Employment and Marketing Promotion		450000	0
	Total Expenses Related to Productive Sector		6338137	0

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Expenses Related to Service Sector - 252				
150	2520107 Education-Related Activities		1720000	0
151	2520109 Encourage Excellence of SC/ ST		180000	0
152	2520111 Contribution towards SSA		150000	0
153	2520202 Literacy Equivalence Examination		15000	0
154	2520503 Arts,Culture,Sports and Youth Welfare-Promotion		295000	0
155	2520602 Health related Programs		1300621	1430000
156	2520618 Medical Institution - Allopathy		2560700	2445000
157	2520619 Medical Institution - Ayurvedic		500000	0
158	2520620 Medical Institution - Homoeo		300000	0
159	2520702 Drinking Water - Public		3685549	0
160	2520801 Housing & House Electrification - Individual		26767746	0
161	2520902 Child Welfare Program		38000	0
162	2520903 Women Welfare		2418000	0
163	2520904 Welfare of the Aged		425200	0
164	2520905 Welfare Programs for the Destitute		175000	0
165	2520906 Welfare Programs for Physically/ Mentally Challenged		1305000	0
166	2520908 Social Security Programme		22260	0
167	2521001 Anganwadi Nutrition		1800000	0
168	2521101 Anganwadi Infrastructure		400000	0
169	2521201 Vocational Capacity Building - Vocational		300000	0

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	Training			
170	2521601 Local Government Service Delivery Improvement		739530	0
171	2521602 Payments to IKM		57963	0
172	2521701 Allied Institution Service Delivery Improvement		735000	0
173	2521803 Contribution to Mahathma Gandhi NREGS for Wages		1100000	0
174	2521905 Toilet (Institution Level)		210000	0
175	2522001 Plan Formulation, Implementation and Monitoring		171992	0
176	2522101 Crematorium		460000	600000
177	2522303 Solid Waste Management - Preparatory Activities		413440	0
178	2522304 Solid Waste Management - Classification		50000	0
179	2522305 Solid Waste Management - Collection and Transportation		65100	0
180	2522310 Solid Waste Management - Disposal		260985	0
181	2522314 Solid Waste Management - Processing Individual		1378206	0
182	2522316 Liquid Waste Management - Collection and Transportation		501000	0
183	2523201 Information and Knowledge Dissemination Capacity Development		70000	0
	Total Expenses Related to Service Sector		50571292	4475000
	Expenses Related to Infrastructure Sector - 253			

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184	2530101 Street Lights		594520	0
185	2530201 Roads		1646205	0
186	2530204 Culverts		231000	0
187	2530206 Bus Waiting shed		165000	0
188	2530301 Public Buildings - Local Government Office Building		961692	0
189	2530302 Public Buildings - Other Buildings		2684200	0
	Total Expenses Related to Infrastructure Sector		6282617	0
Expenses related to State Sponsored Schemes - 254				
190	2540102 Grant in aid to voluntary organisations/ institutions running homes for Differentially Abled person		6200000	3000000
191	2540111 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labour		4000000	4500000
192	2540113 Programmes/ Expenditures of Transferred Functions/ Schemes - Widow Pension		13000000	13500000
193	2540114 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Unmarried women aged above 50		1500000	1800000
194	2540118 Programmes/ Expenditures of Transferred Functions/ Schemes - Old Age Pension		30000000	31000000
195	2540138 Programmes/ Expenditures of Transferred Functions/ Schemes - Sthree Suraksha Scheme		600000	1000000
	Total Expenses related to State Sponsored Schemes		55300000	54800000
Revenue Grants, Cotributions and Subsidies - 260				

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196	2601009 Treatment expenses- Mahatma Gandhi NREGA/ AUEGS		50000	100000
	Total Revenue Grants, Cotributions and Subsidies		50000	100000
	Total Revenue Expenditure		144674777	114554000
Capital Expenditure - 4				
Refund of Deposits - 340				
197	3401003 Retention		100000	50000
	Total Refund of Deposits		100000	50000
Payment of Recoveries - 350				
198	3501102 Net Salary Payable		540962	0
199	3501116 Pension Contribution Payable		55485	0
200	3501122 Leave Salary Payable		100000	0
201	3501123 Wages/ Honorarium Payable		500000	0
202	3501301 Employers Liabilities - Pension Contribution (NPS)		9699	0
203	3501303 Employers Liabilities - Pension Contribution		800000	0
204	3502001 Recoveries Payable - General Provident Fund		5000	0
205	3502002 Recoveries Payable - Kerala Panchayat Employees Provident Fund		77950	0
206	3502003 Recoveries Payable - Subscription to Provident Fund for Municipal Regular employees		4000	0
207	3502006 Recoveries Payable - Insurance Premium		6484	0
208	3502011 Recoveries Payable - Income Tax Deducted at Source-Salaries		7000	0

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209	3502012 Recoveries Payable - State Life Insurance		8800	0
210	3502014 Recoveries Payable - Group Insurance		7800	0
211	3502020 Recoveries Payable - Employee Share NPS		9699	0
212	3502022 Recoveries Payable -Medisep -Regular		5500	0
213	3502030 Recoveries Payable - House Building Advance		3470	0
214	3503001 Government and Other Dues Payable - Library Cess Payable		204294	0
215	3503008 Government and Other Dues Payable - CGST		100000	0
216	3503009 Government and Other Dues Payable - SGST		10000	0
	Total Payment of Recoveries		2456143	0
	Fixed Assets - 410			
217	4102002 Administrative Buildings		2020	0
218	4102015 Buildings - Sanitation and Waste Management		500000	0
219	4102016 Other Buildings		545817	0
220	4102017 Compound Wall		350000	0
221	4102019 Free Style Open Gym		225000	0
222	4103001 Concrete Roads		4400000	0
223	4103002 Black Topped Roads		7626130	0
224	4103003 Interlocked Roads		154000	0
225	4103007 Other Roads		1075665	0
226	4103012 Side Walls		718000	0
227	4103099 Other Constructions		592760	0

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228	4103102 Drainage		320000	0
229	4103302 Street Light		536000	0
230	4104001 Plant & Machinery		390000	0
231	4105001 Vehicles		102500	0
232	4106001 Office & Other Equipments		30000	0
233	4106002 Computers, Printers & Peripherals		300000	0
234	4108001 Other Fixed Assets		740000	0
	Total Fixed Assets		18607892	0
Stock in Hand - 430				
235	4301002 Purchase of Material - Stores		500000	0
	Total Stock in Hand		500000	0
Redemption - 431				
236	4315002 Receivables from Government (redemption amount)		0	3000000
	Total Redemption		0	3000000
Loans, Advances and Deposits - 460				
237	4601001 Festival Advance to Employees		111000	200000
238	4605004 Temporary Advances for Official Purposes		0	200000
239	4605005 Advance to Mahatma Gandhi NREGS/ AUEGS		1200000	1500000
240	4605099 Advance to Others		310000	0
	Total Loans, Advances and Deposits		1621000	1900000
	Total Capital Expenditure		23285035	4950000

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	Total Expenditure		167959812	119504000
	Total Receipts		163309643	182750500
	Balance		3644247	68974487