



## Poyya 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		42600456	57017216
	<b>Revenue Receipt - 1</b>			
	<b>Tax Revenues - 110</b>			
1	1100101 Property Tax (General)		6000000	6300000
2	1101001 Profession Tax – Employees		1400000	1470000
3	1101002 Profession Tax - Traders/ Institutions		500000	525000
	<b>Total Tax Revenues</b>		<b>7900000</b>	<b>8295000</b>
	<b>Fees and User Charges - 140</b>			
4	1401001 Private Hospital & Paramedical Institutions Registration Fee		6000	6300
5	1401101 License Fees for Enterprises		300000	315000
6	1401106 License Fees for Domestic Dogs		3500	3675
7	1401107 Licence Fees For Livestock Farms		8000	8400

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
8	1401201 Fees for Construction of Buildings		2000000	2100000
9	1401202 Fees for Installation of Machinery		2000	2100
10	1401203 Permit Application fee		65000	68250
11	1401302 Fees for Delayed Registration - Birth & Death		500	5000
12	1401303 Fees for Marriage Certificate		0	10000
13	1401304 Fee for Marriage Registration		8000	8400
14	1401305 Fee for Non Availability Certificate		100	2000
15	1401306 Fee for Correction in Registration		1300	1635
16	1401399 Fees for Other Certificates or Extracts		61000	64050
17	1401701 Regularization Fees		400000	420000
18	1401801 Application Fee		1000	1050
19	1402001 Penal Interest		560000	588000
20	1402003 Other Penalties and Fines		60000	63000
21	1402005 Fine for Dumping Waste		400000	420000
22	1404002 Notice Fees		500	20000
23	1404004 Ownership Change Fees - Fine		60000	63000
24	1404008 Delayed Registration Fees		2500	5000
25	1404009 Search Fees		400	420
26	1404011 Late Fee		1300	3000
27	1404099 Other Fees		350000	400000
28	1405008 Receipts from Libraries		1600	3000
29	1405018 Wastemanagement - User Charges		4000	6000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
30	1405099 Other User Charges		5600	5880
31	1407001 Road Cutting Charges		0	200000
32	1408001 Other Charges		453000	600000
	<b>Total Fees and User Charges</b>		<b>4755300</b>	<b>5393160</b>
<b>Sale and Hire Charges - 150</b>				
33	1501003 Receipts from Sale of Usufructs of trees		25000	50000
34	1501099 Receipts from Sale of Other Products		125000	125000
35	1501101 Receipts from Sale of Forms		200000	0
36	1501102 Receipts from Sale of Tender Forms		0	300000
37	1501202 Receipts from Sale of Scrap		300000	300000
38	1501203 Receipts from auction of obsolete assets		41000	100000
	<b>Total Sale and Hire Charges</b>		<b>691000</b>	<b>875000</b>
<b>Revenue Grants, Contributions and Subsidies - 160</b>				
39	1601010 Fund for Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers		76345440	76345440
40	1601012 Fund for Transferred Functions/ Schemes - Widow Pension		23117160	23117160
41	1601013 Fund for Transferred Functions/ Schemes - Pension for Unmarried women aged above 50		1924320	1924320
42	1601014 Fund for Transferred Functions/ Schemes - Pension for Differentially Abled		5749200	5749200
43	1601016 Fund for Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage		60000	90000
44	1601018 Fund for Transferred Functions/ Schemes - Old Age Pension		56796960	56796960

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
45	1601023 General Purpose Fund		15712000	19046000
46	1601080 Fund for Transferred Functions/ Schemes - Sthree Suraksha Scheme		2000000	24000000
	<b>Total Revenue Grants, Contributions and Subsidies</b>		<b>181705080</b>	<b>207069080</b>
<b>Income from Investments - 170</b>				
47	1701001 Interest on Investments		1000000	1000000
	<b>Total Income from Investments</b>		<b>1000000</b>	<b>1000000</b>
<b>Interest Earned - 171</b>				
48	1711001 Interest from Bank Accounts		1900000	1500000
	<b>Total Interest Earned</b>		<b>1900000</b>	<b>1500000</b>
<b>Other Income - 180</b>				
49	1803001 Profit on Disposal of Fixed Assets		55000	100000
	<b>Total Other Income</b>		<b>55000</b>	<b>100000</b>
<b>Prior Period Items - 280</b>				
50	2801001 Prior Period Income		0	1000000
51	2801002 Prior Period Income - Recovery of Unutilized Grants/ Funds		100000	1000000
	<b>Total Prior Period Items</b>		<b>100000</b>	<b>2000000</b>
<b>Rental Income - LB Properties - 130</b>				
52	1301003 Rent from Shopping Complex		250000	262500
53	1301009 Rent from Auditorium and Halls		75000	100000
54	1301099 Rent from Other Civic Amenities		0	78750
55	1302003 Rent from Buildings		0	300000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
56	1308099 Other Rents		20000	21000
	<b>Total Rental Income</b>		<b>345000</b>	<b>762250</b>
	<b>Total Revenue Receipt</b>		<b>198451380</b>	<b>226994490</b>
<b>Capital Receipt - 2</b>				
<b>Grants, Contribution for Specific Purposes - 320</b>				
57	3201001 Grants for Specific Purposes - Health Grant towards conversion of PHCs and Subcentres into Health and Wellness Centres		156809	600000
58	3201002 Grants for Specific Purposes - Health Grant Towards support for diagnostic InfraStructure to the PHCs		442648	500000
59	3201004 Central Finance Commission Grant - Tied		4591000	4591000
60	3201005 Central Finance Commission Grant - Untied		3061000	3061000
61	3201020 Integrated Child Development Service		1009509	3000000
62	3201027 Swaccha Bharat Mission - Grameen		358000	400000
<b>63</b>	<b>3201035 Total Sanitation Campaign</b>		<b>12792</b>	<b>0</b>
64	3201044 Mahatma Gandhi National Rural Employment Scheme (MGNREGS)		29649268	31525000
65	3202001 Development Fund - General		21532000	28294000
66	3202002 Development Fund - Special Component Plan		6944000	7396000
67	3202009 Maintenance Fund - Road Assets		18452000	15230000
68	3202010 Maintenance Fund - Non-Road Assets		9261410	8782000
69	3202019 Grants, Funds & Contributions For Specific Purposes - Other Government Agencies - Jalanidhi		0	9600000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
70	3202021 Grants, Funds & Contributions For Specific Purposes - Other Than Development Fund And State Sponsored Scheme Funds - Life Mission		4700000	5000000
71	3208010 Beneficiary Contribution		2719969	1000000
72	3209001 Contribution to Joint Venture Projects from District Panchayat		6204200	3450000
73	3209002 Contribution to Joint Venture Projects from Block Panchayat		5398685	3625000
74	3209004 Contribution to Joint Venture Projects from Municipal Corporations		53155562	250000000
	<b>Total Grants, Contribution for Specific Purposes</b>		<b>167648852</b>	<b>376054000</b>
<b>Secured Loans - 330</b>				
75	3305003 Loan from K.U.R.D.F.C		2799000	6000000
	<b>Total Secured Loans</b>		<b>2799000</b>	<b>6000000</b>
<b>Deposits Received - 340</b>				
76	3401001 Earnest Money Deposit		100000	0
77	3401002 Security Deposit		35000	0
78	3401003 Retention		450000	0
	<b>Total Deposits Received</b>		<b>585000</b>	<b>0</b>
<b>Other Liabilities - 350</b>				
79	3502002 Recoveries Payable - Kerala Panchayat Employees Provident Fund		345000	0
80	3502005 Recoveries Payable - Loan Recovery		8000	0
81	3502006 Recoveries Payable - Insurance Premium		13428	0
82	3502009 Recoveries Payable - KSFE Recovery		10000	0

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
83	3502012 Recoveries Payable - State Life Insurance		10175	0
84	3502013 Recoveries Payable - Group Saving Life Insurance		20	0
85	3502014 Recoveries Payable - Group Insurance		10200	0
86	3502022 Recoveries Payable -Medisep -Regular		8000	0
87	3502026 Recoveries Payable - Kerala Construction Workers Welfare Fund		17194	0
88	3502040 Recoveries Payable - Corporation Employees Co-operative Society		9000	0
89	3503001 Government and Other Dues Payable - Library Cess Payable		189757	0
90	3503005 Government and Other Dues Payable-TDS - CGST		150000	0
91	3503006 Government and Other Dues Payable-TDS - SGST		150000	0
92	3503008 Government and Other Dues Payable - CGST		100000	0
93	3503009 Government and Other Dues Payable - SGST		100000	0
94	3503011 Government and Other Dues Payable - TCS - Income Tax		200000	0
	<b>Total Other Liabilities</b>		<b>1320774</b>	<b>0</b>
<b>Redemption - 431</b>				
95	4315002 Receivables from Government (redemption amount)		7347794	0
	<b>Total Redemption</b>		<b>7347794</b>	<b>0</b>
<b>Loans, Advances and Deposits - 460</b>				
96	4601001 Festival Advance to Employees		50000	0

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
97	4605005 Advance to Mahatma Gandhi NREGS/ AUEGS		1300000	1700000
	<b>Total Loans, Advances and Deposits</b>		<b>1350000</b>	<b>1700000</b>
	<b>Total Capital Receipt</b>		<b>181051420</b>	<b>383754000</b>
<b>Revenue Expenditure - 3</b>				
<b>Establishment Expenses - 210</b>				
98	2101001 Salaries -Secretary		1200000	2000000
99	2101003 Salaries - Permanent Staff		7000000	12500000
100	2101004 Salaries - Contract Staff		1100000	1200000
101	2101007 Salaries - Part time Contingent Staff		190000	250000
102	2101101 Wages		950000	1200000
103	2101201 Bonus		30000	100000
104	2101401 Honourarium		230000	230000
105	2101501 Festival Allowance		0	200000
106	2102003 Travelling Allowances - Permanent Staff		0	1000000
107	2102014 Monthly Honorarium and Sitting Allowance -Councillors/ Members		1900000	3000000
108	2102016 Other Benefits and Allowances		0	300000
109	2102017 Festival Allowance		110000	0
110	2102018 Spectacle Allowance		0	10000
111	2102019 Travelling Expense of Chairperson/ President, Deputy Chairperson/ Vice President, Chairperson and Councillors/ members		150000	150000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
112	2102020 Telephone Allowance - Secretary		3000	3600
113	2102021 Telephone Allowance - Mayor/ Chairperson/ President		9000	9000
114	2102022 Telephone Allowance - Deputy Mayor/ Vice Chairperson/ Vice President		3000	3000
115	2103001 Employer's Contribution to Pension Fund - Regular Employees		1000000	1000000
116	2103006 Employer's Contribution to NPS - Regular Employees		0	700000
117	2103007 Pension Contribution		0	1000000
118	2105099 Other Establishment Expenses		1500000	1500000
	<b>Total Establishment Expenses</b>		<b>15375000</b>	<b>26355600</b>
	<b>Administrative Expenses - 220</b>			
119	2201001 Rent of Buildings		10000	10000
120	2201003 Other Taxes/ Duties		10000	10000
121	2201102 Water Charges - Office		12000	12000
122	2201105 Water Charges - LB buildings		24000	24000
123	2201201 Telephone Expenses/ Internet Charges		200000	200000
124	2201299 Miscellaneous Communication Expenses		20000	20000
125	2202001 Books & Periodicals		15000	15000
126	2202101 Printing & Stationery		215000	215000
127	2204001 Insurance		145225	150000
128	2205101 Miscellaneous Legal Expenses		150000	150000
129	2205201 Professional & Other Fees		100000	100000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
130	2206099 Other Advertisement & Publicity Charges		1000	100000
131	2206101 Membership & Subscriptions		50000	50000
132	2208099 Miscellaneous Administration Expenses		1000000	2000000
	<b>Total Administrative Expenses</b>		<b>1952225</b>	<b>3056000</b>
<b>Operation and Maintenance - 230</b>				
133	2301001 Electricity Charges for Street Lights		2000000	2200000
134	2301002 Fuel Charges		300000	400000
135	2301003 Electricity Charges of Other Buildings of LB		215000	300000
136	2304001 Vehicle Hire Charges		500000	500000
137	2305001 Repairs & Maintenance - Roads and Pavements		100000	200000
138	2305099 Repairs & Maintenance - Other Infrastructure Assets		750000	750000
139	2305301 Repairs & Maintenance - Vehicles		120000	150000
140	2308005 Expenses relating to collection of Taxes		5000	143000
141	2308010 Extra - ordinary Expenses		25000	25000
142	2308099 Other Operating & Maintenance Expenses		125000	125000
	<b>Total Operation and Maintenance</b>		<b>4140000</b>	<b>4793000</b>
<b>Programe Expenses - 250</b>				
143	2501001 Election Expenses		2000000	200000
144	2502001 Expenditure on Poverty Eradication Program		0	31525000
	<b>Total Programe Expenses</b>		<b>2000000</b>	<b>31725000</b>
<b>Expenses Related to Productive Sector - 251</b>				

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
145	2510101 Agriculture - Paddy		2920000	0
146	2510103 Agriculture - Aracnut		70000	0
147	2510104 Agriculture - Vegetables		1752300	0
148	2510105 Agriculture - Plaintane		128000	0
149	2510106 Agriculture - Tubercrops		50000	0
150	2510110 Agriculture - Floriculture		20000	0
151	2510136 Agrarian Disease		50000	0
152	2510139 Agriculture - Nutmeg		1227500	0
153	2510204 Animal Husbandry - Calf		1698000	0
154	2510205 Animal Husbandry - Poultry		920400	0
155	2510209 Animal Husbandry - Infrastructure		500000	0
156	2510210 Animal Husbandry - Disease Control		350000	0
157	2510215 Protection of Animals		100800	0
158	2510305 Dairy Development - Milk Incentives		555650	0
159	2510404 Inland -Pisciculture		1260600	0
160	2510418 Welfare of Fishermen		200000	0
161	2510501 Minor Irrigation		14760000	0
162	2510802 Water Conservation		3778063	0
163	2510804 Environment Conservation		50000	0
164	2510806 Watershed Management		336000	0
165	2511301 Self Employment and Marketing Promotion		60000	0
	<b>Total Expenses Related to Productive Sector</b>		<b>30787313</b>	<b>0</b>

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
<b>Expenses Related to Service Sector - 252</b>				
166	2520103 High School Education		100000	0
167	2520107 Education-Related Activities		897680	0
168	2520109 Encourage Excellence of SC/ ST		935000	0
169	2520111 Contribution towards SSA		500000	0
170	2520503 Arts,Culture,Sports and Youth Welfare-Promotion		341420	0
171	2520602 Health related Programs		2453106	0
172	2520618 Medical Institution - Allopathy		2709469	0
173	2520619 Medical Institution - Ayurvedic		1000000	0
174	2520620 Medical Institution - Homoeo		540000	0
175	2520701 Drinking Water - Individual		176340	0
176	2520702 Drinking Water - Public		27952067	9600000
177	2520801 Housing & House Electrification - Individual		21986000	0
178	2520902 Child Welfare Program		15000	0
179	2520903 Women Welfare		1750000	0
180	2520904 Welfare of the Aged		1318006	0
181	2520906 Welfare Programs for Physically/ Mentally Challenged		1980035	0
182	2520908 Social Security Programme		434620	0
183	2521001 Anganwadi Nutrition		2934433	0
184	2521002 Other Nutrition Distribution Programme		20000	0
185	2521101 Anganwadi Infrastructure		3615365	0

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
186	2521102 Anganwadi Related Services		30000	0
187	2521201 Vocational Capacity Building - Vocational Training		200000	0
188	2521203 Vocational Capacity Building - Related Activities		200000	0
189	2521401 Electricity Line Extension		201000	0
190	2521601 Local Government Service Delivery Improvement		479944	0
191	2521602 Payments to IKM		90320	0
192	2521701 Allied Institution Service Delivery Improvement		327000	0
193	2521902 Sanitation & Waste Management - Public		500000	0
194	2521903 Public Sanitation - Related Activities		335010	0
195	2521904 Toilet (Individual)		120000	0
196	2522001 Plan Formulation, Implementation and Monitoring		670409	0
197	2522303 Solid Waste Management - Preparatory Activities		320523	0
198	2522305 Solid Waste Management - Collection and Transportation		338512	0
199	2522310 Solid Waste Management - Disposal		113832	0
200	2522314 Solid Waste Management - Processing Individual		1365336	0
	<b>Total Expenses Related to Service Sector</b>		<b>76950427</b>	<b>9600000</b>
<b>Expenses Related to Infrastructure Sector - 253</b>				
201	2530101 Street Lights		721980	0

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
202	2530201 Roads		2442660	0
203	2530302 Public Buildings - Other Buildings		786410	0
204	2530501 Vehicle Rent for Engineering Wing		627040	0
	<b>Total Expenses Related to Infrastructure Sector</b>		<b>4578090</b>	<b>0</b>
<b>Expenses related to State Sponsored Schemes - 254</b>				
205	2540111 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labour		76345440	76345440
206	2540113 Programmes/ Expenditures of Transferred Functions/ Schemes - Widow Pension		23117160	23117160
207	2540114 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Unmarried women aged above 50		1924320	1924320
208	2540115 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Differentially Abled		5749200	5749200
209	2540117 Programmes/ Expenditures of Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage		60000	90000
210	2540118 Programmes/ Expenditures of Transferred Functions/ Schemes - Old Age Pension		56796960	56796960
211	2540121 Programmes/ Expenditures of Transferred Functions/ Schemes - Others/ Miscellaneous		0	389000
212	2540138 Programmes/ Expenditures of Transferred Functions/ Schemes - Sthree Suraksha Scheme		2000000	24000000
	<b>Total Expenses related to State Sponsored Schemes</b>		<b>165993080</b>	<b>188412080</b>
<b>Expenses Related to Joint Venture Projects - 255</b>				

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
213	2551001 Contribution towards Joint Venture Projects - District Panchayat		0	1000000
214	2551002 Contribution towards Joint Venture Projects - Block Panchayat		0	1000000
215	2551004 Contribution towards Joint Venture Projects - Municipal Corporations		0	250000000
	<b>Total Expenses Related to Joint Venture Projects</b>		<b>0</b>	<b>252000000</b>
<b>Prior Period Items - 280</b>				
216	2808001 Prior Period Expenses		1000000	1000000
217	2808002 Prior Period Expenses - Remittance of Unutilized Grants to Government		100000	1000000
	<b>Total Prior Period Items</b>		<b>1100000</b>	<b>2000000</b>
	<b>Total Revenue Expenditure</b>		<b>302876135</b>	<b>517941680</b>
<b>Capital Expenditure - 4</b>				
<b>Refund of Deposits - 340</b>				
218	3401001 Earnest Money Deposit		100000	0
219	3401002 Security Deposit		2000	0
220	3401003 Retention		100000	0
	<b>Total Refund of Deposits</b>		<b>202000</b>	<b>0</b>
<b>Payment of Recoveries - 350</b>				
221	3501301 Employers Liabilities - Pension Contribution (NPS)		175000	0
222	3502002 Recoveries Payable - Kerala Panchayat Employees Provident Fund		34500	0

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
223	3502003 Recoveries Payable - Subscription to Provident Fund for Municipal Regular employees		18950	0
224	3502005 Recoveries Payable - Loan Recovery		8000	0
225	3502006 Recoveries Payable - Insurance Premium		13428	0
226	3502009 Recoveries Payable - KSFE Recovery		10000	0
227	3502012 Recoveries Payable - State Life Insurance		10175	0
228	3502013 Recoveries Payable - Group Saving Life Insurance		20	0
229	3502014 Recoveries Payable - Group Insurance		10200	0
230	3502020 Recoveries Payable - Employee Share NPS		175000	0
231	3502022 Recoveries Payable -Medisep -Regular		8000	0
232	3502025 Recoveries Payable - Income Tax Deducted at Source		200000	0
233	3502026 Recoveries Payable - Kerala Construction Workers Welfare Fund		17194	0
234	3502040 Recoveries Payable - Corporation Employees Co-operative Society		9000	0
235	3503001 Government and Other Dues Payable - Library Cess Payable		189757	0
236	3503005 Government and Other Dues Payable-TDS - CGST		150000	0
237	3503006 Government and Other Dues Payable-TDS - SGST		150000	0
238	3503008 Government and Other Dues Payable - CGST		100000	0
239	3503009 Government and Other Dues Payable - SGST		100000	0
240	3503011 Government and Other Dues Payable - TCS -		200000	0

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
	Income Tax			
241	3504009 Refund Payable - License Fees		10000	0
	<b>Total Payment of Recoveries</b>		<b>1589224</b>	<b>0</b>
<b>Fixed Assets - 410</b>				
242	4101001 Land		150000	0
243	4102005 Hospital Buildings		285000	0
244	4102011 Public Comfort Stations		304283	0
245	4102016 Other Buildings		2204635	0
246	4103001 Concrete Roads		942783	0
247	4103002 Black Topped Roads		16236106	0
248	4103003 Interlocked Roads		1404000	0
249	4103007 Other Roads		510000	0
250	4103102 Drainage		3152000	0
251	4106002 Computers, Printers & Peripherals		536252	0
252	4107001 Furniture, Fixtures, Fittings & Electrical Appliances		106500	0
253	4108001 Other Fixed Assets		32044200	0
	<b>Total Fixed Assets</b>		<b>57875759</b>	<b>0</b>
<b>Stock in Hand - 430</b>				
254	4301002 Purchase of Material - Stores		956128	0
	<b>Total Stock in Hand</b>		<b>956128</b>	<b>0</b>
<b>Loans, Advances and Deposits - 460</b>				

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
255	4601001 Festival Advance to Employees		50000	200000
256	4605002 Advance to Implementing Agencies		720013	1000000
257	4605003 Advance to Implementing Officers		200000	200000
258	4605004 Temporary Advances for Official Purposes		0	500000
259	4605005 Advance to Mahatma Gandhi NREGS/ AUEGS		1300000	1500000
	<b>Total Loans, Advances and Deposits</b>		<b>2270013</b>	<b>3400000</b>
	<b>Total Capital Expenditure</b>		<b>62893124</b>	<b>3400000</b>
	<b>Total Expenditure</b>		<b>365769259</b>	<b>521341680</b>
	<b>Total Receipts</b>		<b>379502800</b>	<b>610748490</b>
	<b>Balance</b>		<b>56333997</b>	<b>146424026</b>