

Pothukallu 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		**67852481**	**23368287**
	Revenue Receipt - 1			
	Tax Revenues - 110			
1	1100101 Property Tax (General)		10000000	8000000
2	1101001 Profession Tax – Employees		2800000	3000000
3	1101002 Profession Tax - Traders/ Institutions		300000	500000
	Total Tax Revenues		**13100000**	**11500000**
	Fees and User Charges - 140			
4	1401001 Private Hospital & Paramedical Institutions Registration Fee		10000	20000
5	1401002 Tutorial College Registration Fee		1500	2500
6	1401101 License Fees for Enterprises		60000	100000
7	1401106 License Fees for Domestic Dogs		900	2000

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8	1401107 Licence Fees For Livestock Farms		5000	10000
9	1401201 Fees for Construction of Buildings		700000	800000
10	1401202 Fees for Installation of Machinery		0	25000
11	1401203 Permit Application fee		100000	150000
12	1401205 Fees for Erection of Telecommunication Tower		50000	70000
13	1401301 Fees for Birth & Death Certificate		35000	40000
14	1401302 Fees for Delayed Registration - Birth & Death		200	1000
15	1401303 Fees for Marriage Certificate		0	10000
16	1401304 Fee for Marriage Registration		20000	30000
17	1401305 Fee for Non Availability Certificate		200	1000
18	1401306 Fee for Correction in Registration		500	1000
19	1401399 Fees for Other Certificates or Extracts		90000	25000
20	1401401 Fees under RTI Act		0	25000
21	1401701 Regularization Fees		500000	550000
22	1401801 Application Fee		1000	2000
23	1402001 Penal Interest		100000	150000
24	1402003 Other Penalities and Fines		30000	50000
25	1402004 Compounding Fee		500	5000
26	1402005 Fine for Dumping Waste		32000	100000
27	1404004 Ownership Change Fees - Fine		30000	50000
28	1404008 Delayed Registration Fees		10750	1000
29	1404009 Search Fees		500	1000

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30	1404011 Late Fee		500	2000
31	1405018 Wastemanagement - User Charges		0	200000
32	1405099 Other User Charges		0	20000
33	1407001 Road Cutting Charges		0	100000
34	1407003 Collection Incentive - KCWWF		5000	20000
	Total Fees and User Charges		**1783550**	**2563500**
	Sale and Hire Charges - 150			
35	1501101 Receipts from Sale of Forms		100000	120000
36	1501102 Receipts from Sale of Tender Forms		0	200000
37	1501203 Receipts from auction of obsolete assets		0	100000
38	1503001 Receipts from Miscellaneous Sales		70000	100000
	Total Sale and Hire Charges		**170000**	**520000**
	Revenue Grants, Contributions and Subsidies - 160			
39	1601010 Fund for Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers		5231000	5231000
40	1601012 Fund for Transferred Functions/ Schemes - Widow Pension		27919300	27919300
41	1601013 Fund for Transferred Functions/ Schemes - Pension for Unmarried women aged above 50		530800	600000
42	1601014 Fund for Transferred Functions/ Schemes - Pension for Differentially Abled		8911700	9500000
43	1601016 Fund for Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage		0	120000
44	1601018 Fund for Transferred Functions/ Schemes - Old Age Pension		46954300	50000000

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45	1601023 General Purpose Fund		19615000	23147000
46	1601080 Fund for Transferred Functions/ Schemes - Sthree Suraksha Scheme		0	30000000
	Total Revenue Grants, Contributions and Subsidies		**109162100**	**146517300**
	Income from Investments - 170			
47	1701001 Interest on Investments		25000	0
	Total Income from Investments		**25000**	**0**
	Interest Earned - 171			
48	1711001 Interest from Bank Accounts		200000	500000
	Total Interest Earned		**200000**	**500000**
	Prior Period Items - 280			
49	2801001 Prior Period Income		0	200000
50	2801002 Prior Period Income - Recovery of Unutiltzed Grants/ Funds		0	200000
	Total Prior Period Items		**0**	**400000**
	Rental Income - LB Properties - 130			
51	1301005 Rent from Conference Hall		0	20000
	Total Rental Income		**0**	**20000**
	Total Revenue Receipt		**124440650**	**162020800**
	Capital Receipt - 2			
	Grants, Contribution for Specific Purposes - 320			
52	3201004 Central Finance Commission Grant - Tied		17110051	17110051
53	3201005 Central Finance Commission Grant - Untied		6399209	6399209

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54	3201016 Integrated Child Protection Scheme (ICPS)		2000000	3500000
55	3201024 National Health Mission		1639504	0
56	**3201035 Total Sanitation Campaign**		**2919000**	**1200000**
57	3201044 Mahatma Gandhi National Rural Employment Scheme (MGNREGS)		4000000	55000000
58	3202001 Development Fund - General		47148642	39644000
59	3202002 Development Fund - Special Component Plan		5413000	4451000
60	3202003 Development Fund - Tribal Sub-Plan		6867000	7009000
61	3202009 Maintenance Fund - Road Assets		32206845	24147000
62	3202010 Maintenance Fund - Non-Road Assets		0	9210000
63	3202021 Grants, Funds & Contributions For Specific Purposes - Other Than Development Fund And State Sponsored Scheme Funds - Life Mission		26612000	6600000
64	3208010 Beneficiary Contribution		5000000	5098090
65	3209001 Contribution to Joint Venture Projects from District Panchayat		1266300	7750000
66	3209002 Contribution to Joint Venture Projects from Block Panchayat		1398900	2050000
	Total Grants, Contribution for Specific Purposes		**159980451**	**189168350**
	Secured Loans - 330			
67	3305004 Loan from HUDCO		0	8220400
	Total Secured Loans		**0**	**8220400**
	Deposits Received - 340			
68	3401001 Earnest Money Deposit		0	50000

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69	3401003 Retention		25000	25000
70	3402006 Election Deposit(Candidate)		200000	0
	Total Deposits Received		**225000**	**75000**
	Other Liabilities - 350			
71	3503001 Government and Other Dues Payable - Library Cess Payable		200000	0
72	3503005 Government and Other Dues Payable-TDS - CGST		100000	0
73	3503006 Government and Other Dues Payable-TDS - SGST		100000	0
74	3503008 Government and Other Dues Payable - CGST		5000	0
75	3503009 Government and Other Dues Payable - SGST		5000	0
76	3504101 Advance Collection of Revenues		6000	0
	Total Other Liabilities		**416000**	**0**
	Redemption - 431			
77	4315002 Receivables from Government (redemption amount)		3831999	0
	Total Redemption		**3831999**	**0**
	Loans, Advances and Deposits - 460			
78	4601001 Festival Advance to Employees		200000	120000
79	4605003 Advance to Implementing Officers		0	100000
80	4605005 Advance to Mahatma Gandhi NREGS/ AUEGS		0	3500000
	Total Loans, Advances and Deposits		**200000**	**3720000**

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	Total Capital Receipt		**164653450**	**201183750**
	Revenue Expenditure - 3			
	Establishment Expenses - 210			
81	2101001 Salaries -Secretary		1300000	1700000
82	2101003 Salaries - Permanent Staff		14400000	18000000
83	2101004 Salaries - Contract Staff		1200000	1350000
84	2101007 Salaries - Part time Contingent Staff		0	300000
85	2101101 Wages		800000	1000000
86	2101201 Bonus		13500	30000
87	2101401 Honourarium		209000	0
88	2101501 Festival Allowance		44630	60000
89	2102001 Travelling Allowances - Secretary		20000	100000
90	2102003 Travelling Allowances - Permanent Staff		125000	200000
91	2102004 Travelling Allowances - Temporary Staff		120000	50000
92	2102005 Travelling Allowances - Contingent Staff		10000	20000
93	2102006 Other allowances - Secretary		3000	0
94	2102008 Other allowances - Permanent Staff		2000	10000
95	2102009 Other allowances - Temporary Staff		2000	0
96	2102010 Other allowances - Contingent Staff		2000	0
97	2102014 Monthly Honorarium and Sitting Allowance -Councillors/ Members		2000000	4000000
98	2102016 Other Benefits and Allowances		78000	100000

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99	2102017 Festival Allowance		20000	100000
100	2102018 Spectacle Allowance		10000	15000
101	2102019 Travelling Expense of Chairperson/ President, Deputy Chairperson/ Vice President, Chairperson and Councillors/ members		150000	200000
102	2102020 Telephone Allowance - Secretary		1000	5000
103	2102021 Telephone Allowance - Mayor/ Chairperson/ President		25000	5000
104	2102022 Telephone Allowance - Deputy Mayor/ Vice Chairperson/ Vice President		20000	5000
105	2102026 Leave Travel Concession		0	50000
106	2103003 Employer's Contribution to EPF - Contract Employees		0	350000
107	2103006 Employer's Contribution to NPS - Regular Employees		340207	1400000
108	2103007 Pension Contribution		0	1200000
109	2103010 EPF - Localbody Share towards Administrative Expense		0	175000
110	2104001 Terminal Leave Surrender		175455	700000
111	2105099 Other Establishment Expenses		0	100000
	Total Establishment Expenses		**21070792**	**31225000**
	Administrative Expenses - 220			
112	2201001 Rent of Buildings		40000	50000
113	2201002 Land Tax/ Basic Tax		3000	0
114	2201003 Other Taxes/ Duties		2000	5000

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115	2201005 Vehicle Tax		15000	30000
116	2201101 Office Electricity Expenses		100000	50000
117	2201102 Water Charges - Office		15000	0
118	2201104 Service Connection Charge (KSEB/ KWA)		50000	0
119	2201199 Other Office Maintenance Expenses		280000	300000
120	2201201 Telephone Expenses/ Internet Charges		150000	120000
121	2201202 Postage Expenses		35000	60000
122	2201299 Miscellaneous Communication Expenses		70000	80000
123	2202001 Books & Periodicals		70000	80000
124	2202101 Printing & Stationery		600000	200000
125	2204001 Insurance		20000	30000
126	2204002 Insurance - Vehicles		0	50000
127	2205101 Miscellaneous Legal Expenses		100000	50000
128	2205201 Professional & Other Fees		100000	100000
129	2206001 Newspaper Advertisement Charges		100000	25000
130	2206099 Other Advertisement & Publicity Charges		100000	50000
131	2206101 Membership & Subscriptions		25000	50000
132	2208003 Grama Sabha/ Ward Sabha Expenses		0	100000
133	2208004 Compensation Ordered By Court		0	300000
134	2208005 Donations And Contributions As Per Government Order		0	300000
135	2208099 Miscellaneous Administration Expenses		250000	300000

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	Total Administrative Expenses		**2125000**	**2330000**
	Operation and Maintenance - 230			
136	2301001 Electricity Charges for Street Lights		1300000	1400000
137	2301002 Fuel Charges		200000	300000
138	2301003 Electricity Charges of Other Buildings of LB		30000	20000
139	2304001 Vehicle Hire Charges		5000	50000
140	2304002 Equipment Hire Charges		5000	0
141	2304099 Other Hire Charges		20000	50000
142	2305004 Repairs & Maintenance - Drainage		40000	0
143	2305301 Repairs & Maintenance - Vehicles		100000	150000
144	2308005 Expenses relating to collection of Taxes		0	50000
145	2308010 Extra - ordinary Expenses		50000	150000
146	2308013 Sanitation Expenses		2000	75000
147	2308099 Other Operating & Maintenance Expenses		0	50000
148	2308201 Refreshment Charges		200000	300000
	Total Operation and Maintenance		**1952000**	**2595000**
	Interest and Finance Charges - 240			
149	2408001 Other Finance Expenses		448303	500000
	Total Interest and Finance Charges		**448303**	**500000**
	Programe Expenses - 250			
150	2502001 Expenditure on Poverty Eradication Program		4000000	55000000
	Total Programe Expenses		**4000000**	**55000000**

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	Expenses Related to Productive Sector - 251			
151	2510101 Agriculture - Paddy		50000	0
152	2510102 Agriculture - Coconut		1433000	0
153	2510104 Agriculture - Vegetables		900000	0
154	2510105 Agriculture - Plaintane		850000	588785
155	2510113 Agriculture - Betel		45000	0
156	2510131 Agriculture Development - Infrastructure Facilities		0	100000
157	2510132 Agriculture Related Facilities		2127544	1793429
158	2510136 Agrarian Disease		70000	0
159	2510201 Animal Husbandry - Cow		4000590	1074585
160	2510204 Animal Husbandry - Calf		2400000	1600000
161	2510205 Animal Husbandry - Poultry		1082900	0
162	2510209 Animal Husbandry - Infrastructure		515000	0
163	2510210 Animal Husbandry - Disease Control		30000	0
164	2510305 Dairy Development - Milk Incentives		1200000	2200000
165	2510501 Minor Irrigation		833413	0
166	2510601 Small scale industries and Micro enterprises		50000	0
167	2510613 Service Enterprises		300000	75000
168	2511301 Self Employment and Marketing Promotion		100000	100000
	Total Expenses Related to Productive Sector		**15987447**	**7531799**
	Expenses Related to Service Sector - 252			

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169	2520107 Education-Related Activities		1200000	0
170	2520109 Encourage Excellence of SC/ ST		700000	0
171	2520111 Contribution towards SSA		1100000	0
172	2520202 Literacy Equivalance Examination		100000	0
173	2520303 Reading Rooms ,Libraries - Periodicals		0	100000
174	2520502 Arts,Culture,Sports and Youth Welfare-Infrastructure		700000	0
175	2520503 Arts,Culture,Sports and Youth Welfare-Promotion		550000	200000
176	2520602 Health related Programs		4937590	5141064
177	2520618 Medical Institution - Allopathy		6522000	4867061
178	2520619 Medical Institution - Ayurvedic		900000	0
179	2520620 Medical Institution - Homoeo		400000	0
180	2520701 Drinking Water - Individual		800000	0
181	2520702 Drinking Water - Public		4750000	800000
182	2520801 Housing & House Electrification - Individual		116995000	82242249
183	2520902 Child Welfare Program		23000	19000
184	2520903 Women Welfare		2105066	1050000
185	2520904 Welfare of the Aged		970280	0
186	2520906 Welfare Programs for Physically/ Mentally Challenged		2868200	2500000
187	2520908 Social Security Programme		475000	69772
188	2521001 Anganwadi Nutrition		4750000	4400000

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189	2521002 Other Nutrition Distribution Programme		0	681971
190	2521101 Anganwadi Infrastructure		857547	0
191	2521102 Anganwadi Related Services		30000	0
192	2521201 Vocational Capacity Building - Vocational Training		160000	0
193	2521203 Vocational Capacity Building - Related Activities		0	300000
194	2521402 Electricity Line - Transformer - Voltage Improvement		300000	0
195	2521601 Local Government Service Delivery Improvement		1780600	1000004
196	2521602 Payments to IKM		200000	200000
197	2521902 Sanitation & Waste Management - Public		225000	0
198	2521904 Toilet (Individual)		480000	816000
199	2521906 Toilet (Public/Community Level)		600000	0
200	2522001 Plan Formulation, Implementation and Monitoring		400000	555175
201	2522201 Disaster Management - Related Services		100000	0
202	2522202 Climate Change - Related Services		239266	0
203	2522304 Solid Waste Management - Classification		100000	0
204	2522305 Solid Waste Management - Collection and Transportation		2288924	1100000
205	2522308 Solid Waste Management - Processing - Centralised		513880	0
206	2522309 Solid Waste Management - Related Activities		0	130000

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207	2522310 Solid Waste Management - Disposal		2217022	700000
208	2522314 Solid Waste Management - Processing Individual		446880	0
	Total Expenses Related to Service Sector		**161785255**	**106872296**
	Expenses Related to Infrastructure Sector - 253			
209	2530101 Street Lights		2800000	794367
210	2530102 Office Electrification		606000	0
211	2530302 Public Buildings - Other Buildings		1134646	250000
212	2530405 Other Constructions		125000	0
213	2530502 Hiring of vehicles for office purposes		290000	360000
	Total Expenses Related to Infrastructure Sector		**4955646**	**1404367**
	Expenses related to State Sponsored Schemes - 254			
214	2540101 Production incentive to Paddy Growers		5231000	0
215	2540102 Grant in aid to voluntary organisations/ institutions running homes for Differentially Abled person		8911700	0
216	2540111 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labour		0	5231000
217	2540113 Programmes/ Expenditures of Transferred Functions/ Schemes - Widow Pension		27919300	27919300
218	2540114 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Unmarried women aged above 50		530800	600000
219	2540115 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Differentially Abled		0	9500000

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220	2540117 Programmes/ Expenditures of Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage		0	120000
221	2540118 Programmes/ Expenditures of Transferred Functions/ Schemes - Old Age Pension		46954300	50000000
222	2540138 Programmes/ Expenditures of Transferred Functions/ Schemes - Sthree Suraksha Scheme		0	30000000
	Total Expenses related to State Sponsored Schemes		**89547100**	**123370300**
	Prior Period Items - 280			
223	2808001 Prior Period Expenses		0	200000
224	2808002 Prior Period Expenses - Remittance of Unutilized Grants to Government		0	200000
	Total Prior Period Items		**0**	**400000**
	Total Revenue Expenditure		**301871543**	**331228762**
	Capital Expenditure - 4			
	Refund of Deposits - 340			
225	3401001 Earnest Money Deposit		0	50000
226	3401003 Retention		100000	25000
227	3408001 Deposit Received From Halls, Stadiums and Auditoriums		0	5000
228	3408099 Other deposits received		150000	0
	Total Refund of Deposits		**250000**	**80000**
	Payment of Recoveries - 350			
229	3501102 Net Salary Payable		721392	0

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230	3501116 Pension Contribution Payable		200000	0
231	3501122 Leave Salary Payable		700000	0
232	3501301 Employers Liabilities - Pension Contribution (NPS)		100000	0
233	3502001 Recoveries Payable - General Provident Fund		200000	0
234	3502002 Recoveries Payable - Kerala Panchayat Employees Provident Fund		100000	0
235	3502006 Recoveries Payable - Insurance Premium		10000	0
236	3502008 Recoveries Payable - Co-operative Recovery		50000	0
237	3502009 Recoveries Payable - KSFE Recovery		50000	0
238	3502012 Recoveries Payable - State Life Insurance		50000	0
239	3502014 Recoveries Payable - Group Insurance		40000	0
240	3502020 Recoveries Payable - Employee Share NPS		100000	0
241	3502022 Recoveries Payable -Medisep -Regular		7500	0
242	3502025 Recoveries Payable - Income Tax Deducted at Source		196825	0
243	3502033 Recoveries Payable - Postal Life Insurance		2000	0
244	3503005 Government and Other Dues Payable-TDS - CGST		177572	0
245	3503006 Government and Other Dues Payable-TDS - SGST		177572	0
246	3503008 Government and Other Dues Payable - CGST		50000	0
	Total Payment of Recoveries		**2932861**	**0**
	Fixed Assets - 410			

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247	4101001 Land		504830	0
248	4101002 Grounds		0	700000
249	4101008 Public well		994819	0
250	4102005 Hospital Buildings		5550000	4203515
251	4102008 School Buildings		1088642	0
252	4102016 Other Buildings		2900000	0
253	4102017 Compound Wall		700000	0
254	4103001 Concrete Roads		600934	0
255	4103002 Black Topped Roads		13673367	6538554
256	4103008 Bridges		500000	0
257	4103010 Culverts		1000000	0
258	4103099 Other Constructions		400000	0
259	4103302 Street Light		1035820	0
260	4104001 Plant & Machinery		1000000	0
261	4106001 Office & Other Equipments		150000	0
262	4106002 Computers, Printers & Peripherals		904161	370000
263	4107001 Furniture, Fixtures, Fittings & Electrical Appliances		392000	0
264	4108001 Other Fixed Assets		950000	0
	Total Fixed Assets		**32344573**	**11812069**
	Stock in Hand - 430			
265	4301002 Purchase of Material - Stores		25000	0

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	Total Stock in Hand		**25000**	**0**
	Loans, Advances and Deposits - 460			
266	4601001 Festival Advance to Employees		105000	120000
267	4605003 Advance to Implementing Officers		800000	100000
268	4605004 Temporary Advances for Official Purposes		1300000	0
269	4605005 Advance to Mahatma Gandhi NREGS/ AUEGS		860500	3500000
	Total Loans, Advances and Deposits		**3065500**	**3720000**
	Total Capital Expenditure		**38617934**	**15612069**
	Total Expenditure		**340489477**	**346840831**
	Total Receipts		**289094100**	**363204550**
	Balance		**16457104**	**39732006**