



Kottur 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		28569010	26568778
	Revenue Receipt - 1			
	Tax Revenues - 110			
1	1100107 Property Tax On Residential Buildings		3500000	3850000
2	1100108 Property Tax On Non-Residential Buildings		2500000	2750000
3	1101001 Profession Tax – Employees		1100000	1200000
4	1101002 Profession Tax - Traders/ Institutions		550000	600000
	Total Tax Revenues		7650000	8400000
	Fees and User Charges - 140			
5	1401001 Private Hospital & Paramedical Institutions Registration Fee		500	1000
6	1401004 Institution Registration fee		1000	2000
7	1401099 Other Empanelment & Registration Charges		1200	2000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
8	1401101 License Fees for Enterprises		360000	400000
9	1401106 License Fees for Domestic Dogs		1000	1500
10	1401201 Fees for Construction of Buildings		1900000	2500000
11	1401203 Permit Application fee		125000	200000
12	1401204 Permit Fee for Additional FSI		1000	10000
13	1401205 Fees for Erection of Telecommunication Tower		25000	30000
14	1401301 Fees for Birth & Death Certificate		250	300
15	1401304 Fee for Marriage Registration		15000	20000
16	1401305 Fee for Non Availability Certificate		25	50
17	1401306 Fee for Correction in Registration		250	300
18	1401399 Fees for Other Certificates or Extracts		1500	2000
19	1401701 Regularization Fees		1175000	2000000
20	1402001 Penal Interest		50000	100000
21	1402003 Other Penalties and Fines		100000	150000
22	1402004 Compounding Fee		500	1000
23	1404004 Ownership Change Fees - Fine		40000	50000
24	1404008 Delayed Registration Fees		6000	7500
25	1404009 Search Fees		100	100
26	1404011 Late Fee		25000	30000
27	1404099 Other Fees		100	500
28	1405018 Wastemanagement - User Charges		3000	5000
	Total Fees and User Charges		3831425	5513250

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
Sale and Hire Charges - 150				
29	1501101 Receipts from Sale of Forms		1000	1000
30	1501102 Receipts from Sale of Tender Forms		400000	400000
31	1501202 Receipts from Sale of Scrap		100000	100000
32	1501203 Receipts from auction of obsolete assets		100000	100000
	Total Sale and Hire Charges		601000	601000
Revenue Grants, Contributions and Subsidies - 160				
33	1601010 Fund for Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers		14366400	21600000
34	1601012 Fund for Transferred Functions/ Schemes - Widow Pension		19299000	31680000
35	1601013 Fund for Transferred Functions/ Schemes - Pension for Unmarried women aged above 50		1434600	2400000
36	1601014 Fund for Transferred Functions/ Schemes - Pension for Differentially Abled		5831900	9600000
37	1601016 Fund for Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage		0	150000
38	1601018 Fund for Transferred Functions/ Schemes - Old Age Pension		41954600	85920000
39	1601023 General Purpose Fund		21644000	25505000
40	1601080 Fund for Transferred Functions/ Schemes - Sthree Suraksha Scheme		5000000	30000000
	Total Revenue Grants, Contributions and Subsidies		109530500	206855000
Income from Investments - 170				
41	1701002 Interest on Fixed Deposits		400000	500000

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	Total Income from Investments		400000	500000
	Interest Earned - 171			
42	1711001 Interest from Bank Accounts		500000	500000
	Total Interest Earned		500000	500000
	Total Revenue Receipt		122512925	222369250
	Capital Receipt - 2			
	Grants, Contribution for Specific Purposes - 320			
43	3201001 Grants for Specific Purposes - Health Grant towards conversion of PHCs and Subcentres into Health and Wellness Centres		265000	193000
44	3201002 Grants for Specific Purposes - Health Grant Towards support for diagnostic InfraStructure to the PHCs		265000	265000
45	3201004 Central Finance Commission Grant - Tied		7030000	7030200
46	3201005 Central Finance Commission Grant - Untied		4687000	4686800
47	3201020 Integrated Child Development Service		2000000	2000000
48	3201023 Member Of Parliament Local And Development Scheme		0	2200000
49	3201027 Swaccha Bharat Mission - Grameen		2183221	0
50	3201044 Mahatma Gandhi National Rural Employment Scheme (MGNREGS)		160000000	200000000
51	3201050 Grants Contributions for Specific Purposes - Central Government		908000	0
52	3202001 Development Fund - General		32967000	35592000
53	3202002 Development Fund - Special Component Plan		8918000	9487000

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54	3202003 Development Fund - Tribal Sub-Plan		2306004	1946000
55	3202009 Maintenance Fund - Road Assets		29408832	22097000
56	3202010 Maintenance Fund - Non-Road Assets		6273140	5719000
57	3202021 Grants, Funds & Contributions For Specific Purposes - Other Than Development Fund And State Sponsored Scheme Funds - Life Mission		17500000	11800000
58	3202037 Other Revenue Grants		0	1000000
59	3208010 Beneficiary Contribution		3385342	3653700
60	3208099 Other Grants & Contributions for Specific Purpose		1830000	0
61	3209001 Contribution to Joint Venture Projects from District Panchayat		5660650	6390650
62	3209002 Contribution to Joint Venture Projects from Block Panchayat		6999450	7182950
	Total Grants, Contribution for Specific Purposes		292586639	321243300
Secured Loans - 330				
63	3305003 Loan from K.U.R.D.F.C		17598570	17900000
	Total Secured Loans		17598570	17900000
Deposits Received - 340				
64	3401001 Earnest Money Deposit		0	1000000
65	3401002 Security Deposit		0	500000
66	3401003 Retention		300000	1000000
67	3402002 Auction Deposit		0	500000
68	3408099 Other deposits received		0	500000

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	Total Deposits Received		300000	3500000
Redemption - 431				
69	4315002 Receivables from Government (redemption amount)		9611966	15000000
	Total Redemption		9611966	15000000
Loans, Advances and Deposits - 460				
70	4601001 Festival Advance to Employees		226000	250000
71	4601007 Travelling Allowance Advance		0	100000
72	4604001 Advance to Suppliers		0	1000000
73	4604002 Advance to Contractors		0	1000000
74	4605004 Temporary Advances for Official Purposes		0	100000
75	4605005 Advance to Mahatma Gandhi NREGS/ AUEGS		0	5000000
	Total Loans, Advances and Deposits		226000	7450000
	Total Capital Receipt		320323175	365093300
Revenue Expenditure - 3				
Establishment Expenses - 210				
76	2101001 Salaries -Secretary		500000	1200000
77	2101003 Salaries - Permanent Staff		12000000	12000000
78	2101004 Salaries - Contract Staff		1000000	1200000
79	2101007 Salaries - Part time Contingent Staff		480000	700000
80	2101101 Wages		900000	1000000
81	2101201 Bonus		31500	50000

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82	2101401 Honourarium		1225000	1000000
83	2102001 Travelling Allowances - Secretary		20000	25000
84	2102003 Travelling Allowances - Permanent Staff		150000	200000
85	2102004 Travelling Allowances - Temporary Staff		20000	25000
86	2102005 Travelling Allowances - Contingent Staff		10000	15000
87	2102006 Other allowances - Secretary		0	10000
88	2102008 Other allowances - Permanent Staff		50000	50000
89	2102009 Other allowances - Temporary Staff		60000	50000
90	2102010 Other allowances - Contingent Staff		15000	25000
91	2102014 Monthly Honorarium and Sitting Allowance -Councillors/ Members		1950000	4850000
92	2102015 Uniforms		0	10000
93	2102017 Festival Allowance		0	150000
94	2102018 Spectacle Allowance		0	100000
95	2102019 Travelling Expense of Chairperson/ President, Deputy Chairperson/ Vice President, Chairperson and Councillors/ members		150000	150000
96	2102024 Shoe Allowance		0	1000
97	2103001 Employer's Contribution to Pension Fund - Regular Employees		500000	2000000
98	2103006 Employer's Contribution to NPS - Regular Employees		27061	660000
99	2103007 Pension Contribution		66665	0
100	2104001 Terminal Leave Surrender		0	500000

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101	2105099 Other Establishment Expenses		100000	100000
	Total Establishment Expenses		19255226	26071000
Administrative Expenses - 220				
102	2201001 Rent of Buildings		100000	100000
103	2201003 Other Taxes/ Duties		100000	100000
104	2201101 Office Electricity Expenses		125000	125000
105	2201199 Other Office Maintenance Expenses		150000	300000
106	2201201 Telephone Expenses/ Internet Charges		85000	100000
107	2201202 Postage Expenses		35000	50000
108	2201299 Miscellaneous Communication Expenses		15000	0
109	2201301 Electricity Charges - Allied Institutions		150000	150000
110	2201303 Rent - Allied Institutions		150000	200000
111	2201304 Telephone Expenses - Allied Institutions		100000	100000
112	2202001 Books & Periodicals		150000	150000
113	2202101 Printing & Stationery		300000	300000
114	2204001 Insurance		60000	60000
115	2205101 Miscellaneous Legal Expenses		100000	150000
116	2205201 Professional & Other Fees		10000	10000
117	2206001 Newspaper Advertisement Charges		100000	100000
118	2206101 Membership & Subscriptions		50000	50000
119	2208099 Miscellaneous Administration Expenses		250000	25000
	Total Administrative Expenses		2030000	2070000

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Operation and Maintenance - 230				
120	2301001 Electricity Charges for Street Lights		700000	750000
121	2301002 Fuel Charges		300000	350000
122	2304001 Vehicle Hire Charges		100000	100000
123	2304002 Equipment Hire Charges		100000	100000
124	2304099 Other Hire Charges		100000	100000
125	2305001 Repairs & Maintenance - Roads and Pavements		1140154	1000000
126	2305201 Repairs & Maintenance - Buildings		100000	100000
127	2305301 Repairs & Maintenance - Vehicles		200000	200000
128	2305902 Repairs & Maintenance - Office Equipments		200000	200000
129	2308010 Extra - ordinary Expenses		0	100000
130	2308013 Sanitation Expenses		250000	300000
131	2308099 Other Operating & Maintenance Expenses		150000	200000
132	2308201 Refreshment Charges		250000	250000
	Total Operation and Maintenance		3590154	3750000
Interest and Finance Charges - 240				
133	2408001 Other Finance Expenses		200000	200000
	Total Interest and Finance Charges		200000	200000
Programe Expenses - 250				
134	2501001 Election Expenses		300000	50000
135	2502001 Expenditure on Poverty Eradication Program		160510000	200000000

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	Total Programme Expenses		160810000	200050000
	Expenses Related to Productive Sector - 251			
136	2510101 Agriculture - Paddy		625000	1295000
137	2510102 Agriculture - Coconut		1330000	3000000
138	2510104 Agriculture - Vegetables		975247	21141
139	2510105 Agriculture - Plaintane		300000	300000
140	2510106 Agriculture - Tubercrops		205246	730246
141	2510107 Agriculture - Fruits and Fruit Trees		161600	0
142	2510108 Agriculture - Medicinal Plants		133333	0
143	2510110 Agriculture - Floriculture		76000	200000
144	2510112 Agriculture - Pepper		266667	0
145	2510124 Agriculture - Intercropping		125000	0
146	2510204 Animal Husbandry - Calf		400000	0
147	2510205 Animal Husbandry - Poultry		314600	290400
148	2510209 Animal Husbandry - Infrastructure		417190	0
149	2510210 Animal Husbandry - Disease Control		150000	0
150	2510215 Protection of Animals		67127	0
151	2510305 Dairy Development - Milk Incentives		4526000	1921000
152	2510502 Minor Irrigation - Individual facilities		0	300000
153	2510613 Service Enterprises		500000	0
154	2511101 Entrepreneuership Development/ Promotion		1200000	300000
155	2511301 Self Employment and Marketing Promotion		670000	0

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	Total Expenses Related to Productive Sector		12443010	8357787
	Expenses Related to Service Sector - 252			
156	2520102 Primary Education		100000	0
157	2520107 Education-Related Activities		2040000	930000
158	2520109 Encourage Excellence of SC/ ST		3119050	0
159	2520111 Contribution towards SSA		1000000	0
160	2520302 Reading Rooms ,Libraries - Books		100000	0
161	2520503 Arts,Culture,Sports and Youth Welfare-Promotion		750000	0
162	2520602 Health related Programs		1305002	1447566
163	2520618 Medical Institution - Allopathy		6034205	4559852
164	2520619 Medical Institution - Ayurvedic		700000	900000
165	2520620 Medical Institution - Homoeo		150000	0
166	2520701 Drinking Water - Individual		1253000	0
167	2520702 Drinking Water - Public		5944593	0
168	2520801 Housing & House Electrification - Individual		63143250	56405000
169	2520802 Housing & House Electrification - Construction/Purchase by Local Government		150000	0
170	2520901 Special Child Welfare Program		300000	0
171	2520902 Child Welfare Program		70000	85000
172	2520903 Women Welfare		1293700	1072720
173	2520904 Welfare of the Aged		275000	100000
174	2520905 Welfare Programs for the Destitute		550000	43000

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175	2520906 Welfare Programs for Physically/ Mentally Challenged		2543043	1957750
176	2520908 Social Security Programme		960868	1119863
177	2521001 Anganwadi Nutrition		3800000	3608135
178	2521102 Anganwadi Related Services		30000	30000
179	2521203 Vocational Capacity Building - Related Activities		550000	0
180	2521601 Local Government Service Delivery Improvement		1065920	390600
181	2521602 Payments to IKM		100000	0
182	2521701 Allied Institution Service Delivery Improvement		525000	125000
183	2521902 Sanitation & Waste Management - Public		88463	0
184	2521903 Public Sanitation - Related Activities		1283176	20000
185	2521904 Toilet (Individual)		1200000	0
186	2521905 Toilet (Institution Level)		962626	0
187	2521906 Toilet (Public/Community Level)		300000	0
188	2522001 Plan Formulation, Implementation and Monitoring		300000	300000
189	2522304 Solid Waste Management - Classification		25000	0
190	2522305 Solid Waste Management - Collection and Transportation		425000	41330
191	2522308 Solid Waste Management - Processing - Centralised		2313500	2008420
192	2522309 Solid Waste Management - Related Activities		85000	85000

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193	2522314 Solid Waste Management - Processing Individual		2564398	1731898
194	2522316 Liquid Waste Management - Collection and Transportation		349024	0
195	2522501 Contribution to RAY		175000	0
	Total Expenses Related to Service Sector		107923818	76961134
Expenses Related to Infrastructure Sector - 253				
196	2530101 Street Lights		3200000	0
197	2530201 Roads		6346654	0
198	2530204 Culverts		682197	0
199	2530208 Bus Stand		245844	0
200	2530302 Public Buildings - Other Buildings		2671576	2173342
201	2530402 Other Constructions - Side Walls		128094	0
202	2530405 Other Constructions		9696	0
203	2530501 Vehicle Rent for Engineering Wing		410000	439000
	Total Expenses Related to Infrastructure Sector		13694061	2612342
Expenses related to State Sponsored Schemes - 254				
204	2540102 Grant in aid to voluntary organisations/ institutions running homes for Differentially Abled person		5831900	9600000
205	2540103 Financial help to widows towards marriage expenses of daughters		0	150000
206	2540111 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labour		14366400	21600000

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207	2540113 Programmes/ Expenditures of Transferred Functions/ Schemes - Widow Pension		19299000	31680000
208	2540114 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Unmarried women aged above 50		1434600	2400000
209	2540118 Programmes/ Expenditures of Transferred Functions/ Schemes - Old Age Pension		41954600	85920000
210	2540121 Programmes/ Expenditures of Transferred Functions/ Scheme s - Others/ Miscellaneous		650000	0
211	2540138 Programmes/ Expenditures of Transferred Functions/ Schemes - Sthree Suraksha Scheme		5000000	30000000
	Total Expenses related to State Sponsored Schemes		88536500	181350000
Revenue Grants, Cotributions and Subsidies - 260				
212	2601009 Treatment expenses- Mahatma Gandhi NREGA/ AUEGS		200000	0
213	2602002 Contribution to other Funds		0	3200000
	Total Revenue Grants, Cotributions and Subsidies		200000	3200000
Prior Period Items - 280				
214	2808001 Prior Period Expenses		100000	0
	Total Prior Period Items		100000	0
	Total Revenue Expenditure		408782769	504622263
Capital Expenditure - 4				
Refund of Deposits - 340				
215	3401001 Earnest Money Deposit		200000	1000000

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216	3401002 Security Deposit		0	500000
217	3401003 Retention		300000	1000000
218	3402001 Rent Deposit		0	0
219	3402002 Auction Deposit		0	500000
220	3408099 Other deposits received		0	500000
	Total Refund of Deposits		500000	3500000
Payment of Recoveries - 350				
221	3501102 Net Salary Payable		641314	0
222	3501122 Leave Salary Payable		125000	500000
223	3501301 Employers Liabilities - Pension Contribution (NPS)		27061	0
224	3502002 Recoveries Payable - Kerala Panchayat Employees Provident Fund		97088	0
225	3502003 Recoveries Payable - Subscription to Provident Fund for Municipal Regular employees		14620	0
226	3502006 Recoveries Payable - Insurance Premium		13846	0
227	3502012 Recoveries Payable - State Life Insurance		15310	0
228	3502014 Recoveries Payable - Group Insurance		12100	0
229	3502016 Recoveries Payable-Welfare Subscription		352350	0
230	3502022 Recoveries Payable -Medisep -Regular		10000	0
231	3502025 Recoveries Payable - Income Tax Deducted at Source		32820	0
232	3502028 Recoveries Payable - Other Recoveries		102005	0
233	3502030 Recoveries Payable - House Building		15650	0

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	Advance			
234	3503001 Government and Other Dues Payable - Library Cess Payable		202534	0
235	3503007 Government and Other Dues Payable-TDS - IGST		606	0
236	3503008 Government and Other Dues Payable - CGST		30661	0
237	3503009 Government and Other Dues Payable - SGST		26973	0
238	3503018 Cess on KCWWF Payable		2190	0
239	3504099 Refund Payable - Others		150000	0
240	3508001 Liability in respect of Stale Cheque		100000	0
	Total Payment of Recoveries		1972128	500000
Fixed Assets - 410				
241	4101001 Land		1400000	0
242	4102002 Administrative Buildings		200000	0
243	4102011 Public Comfort Stations		75597	0
244	4102016 Other Buildings		1120166	164800
245	4102017 Compound Wall		320000	0
246	4102019 Free Style Open Gym		200000	0
247	4103001 Concrete Roads		1859962	615962
248	4103002 Black Topped Roads		21655199	2916003
249	4103003 Interlocked Roads		675804	0
250	4103004 Footpath		154000	0
251	4103007 Other Roads		2020833	205927

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252	4103012 Side Walls		659984	0
253	4103099 Other Constructions		315190	0
254	4103102 Drainage		0	523161
255	4104001 Plant & Machinery		689771	202959
256	4106002 Computers, Printers & Peripherals		250000	0
257	4107001 Furniture, Fixtures, Fittings & Electrical Appliances		158000	0
258	4108001 Other Fixed Assets		3089129	846372
	Total Fixed Assets		34843635	5475184
Stock in Hand - 430				
259	4301002 Purchase of Material - Stores		51062	0
	Total Stock in Hand		51062	0
Redemption - 431				
260	4315002 Receivables from Government (redemption amount)		0	15000000
	Total Redemption		0	15000000
Loans, Advances and Deposits - 460				
261	4601001 Festival Advance to Employees		226000	250000
262	4601007 Travelling Allowance Advance		25000	100000
263	4604001 Advance to Suppliers		0	1000000
264	4604002 Advance to Contractors		0	1000000
265	4605004 Temporary Advances for Official Purposes		0	100000
266	4605005 Advance to Mahatma Gandhi NREGS/		3000000	5000000

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	AUEGS			
	Total Loans, Advances and Deposits		3251000	7450000
	Total Capital Expenditure		40617825	31925184
	Total Expenditure		449400594	536547447
	Total Receipts		442836100	587462550
	Balance		22004516	77483881