



Aralam 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		40865497	78739821
	Revenue Receipt - 1			
	Tax Revenues - 110			
1	1100101 Property Tax (General)		6953364	6953364
2	1101001 Profession Tax – Employees		2800001	3300000
3	1101002 Profession Tax - Traders/ Institutions		399999	500000
	Total Tax Revenues		10153364	10753364
	Fees and User Charges - 140			
4	1401001 Private Hospital & Paramedical Institutions Registration Fee		0	5000
5	1401101 License Fees for IFTEOS		300000	300000
6	1401106 License Fees for Domestic Dogs		0	10000
7	1401107 Licence Fees For Livestock Farms		0	20000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
8	1401201 Fees for Construction of Buildings		3500000	3500000
9	1401202 Fees for Installation of Machinery		0	5000
10	1401203 Permit Application fee		0	150000
11	1401205 Fees for Erection of Telecommunication Tower		0	50000
12	1401301 Fees for Birth & Death Certificate		0	5000
13	1401302 Fees for Delayed Registration - Birth & Death		0	50000
14	1401304 Fee for Marriage Registration		0	50000
15	1401801 Application Fee		50000	150000
16	1402003 Other Penalties and Fines		100000	50000
17	1402005 Fine for Dumping Waste		0	200000
18	1404002 Notice Fees		0	3000
19	1404004 Ownership Change Fees - Fine		0	50000
20	1404008 Delayed Registration Fees		100000	0
21	1404099 Other Fees		5000	18821
22	1405005 Bus Stand Fees		200000	100000
23	1405008 Receipts from Libraries		0	5000
24	1405012 Crematorium Fees		400000	400000
25	1405099 Other User Charges		32000	0
26	1407001 Road Cutting Charges		0	100000
27	1407003 Collection Incentive - KCWWF		0	200000
	Total Fees and User Charges		4687000	5421821
	Sale and Hire Charges - 150			

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
28	1501101 Receipts from Sale of Forms		100000	100000
29	1501102 Receipts from Sale of Tender Forms		100000	100000
30	1501202 Receipts from Sale of Scrap		200000	200000
31	1501203 Receipts from auction of obsolete assets		0	100000
32	1501204 Cost of Empty Barrell		0	100000
33	1503001 Receipts from Miscellaneous Sales		20000	20000
	Total Sale and Hire Charges		420000	620000
Revenue Grants, Contributions and Subsidies - 160				
34	1601010 Fund for Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers		5200000	5200000
35	1601012 Fund for Transferred Functions/ Schemes - Widow Pension		22500000	22500000
36	1601013 Fund for Transferred Functions/ Schemes - Pension for Unmarried women aged above 50		1100000	1100000
37	1601014 Fund for Transferred Functions/ Schemes - Pension for Differentially Abled		8000000	8000000
38	1601016 Fund for Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage		60000	60000
39	1601018 Fund for Transferred Functions/ Schemes - Old Age Pension		60000000	60000000
40	1601023 General Purpose Fund		20489000	24614000
41	1601080 Fund for Transferred Functions/ Schemes - Sthree Suraksha Scheme		0	18000000
	Total Revenue Grants, Contributions and Subsidies		117349000	139474000
Income from Investments - 170				

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
42	1701001 Interest on Investments		500000	0
43	1701002 Interest on Fixed Deposits		0	800000
	Total Income from Investments		500000	800000
Interest Earned - 171				
44	1711001 Interest from Bank Accounts		1200000	1200000
	Total Interest Earned		1200000	1200000
Other Income - 180				
45	1803001 Profit on Disposal of Fixed Assets		120000	0
46	1808022 Liquidated damages recovered from contractors		2000	0
47	1808099 Miscellaneous Receipts		11919920	10000
	Total Other Income		12041920	10000
Prior Period Items - 280				
48	2801001 Prior Period Income		0	100000
	Total Prior Period Items		0	100000
Rental Income - LB Properties - 130				
49	1301003 Rent from Shopping Complex		0	300000
50	1302003 Rent from Buildings		300000	0
51	1308099 Other Rents		200000	0
	Total Rental Income		500000	300000
	Total Revenue Receipt		146851284	158679185
Capital Receipt - 2				

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
Earmarked Funds - 311				
52	3111101 Distress Relief Fund		200000	300000
	Total Earmarked Funds		200000	300000
Grants, Contribution for Specific Purposes - 320				
53	3201001 Grants for Specific Purposes - Health Grant towards conversion of PHCs and Subcentres into Health and Wellness Centres		0	188000
54	3201004 Central Finance Commission Grant - Tied		10157000	11492356
55	3201005 Central Finance Commission Grant - Untied		6772000	9106644
56	3201020 Integrated Child Development Service		5000000	5000000
57	3201024 National Health Mission		2500000	5000000
58	3201027 Swaccha Bharat Mission - Grameen		0	1000000
59	3201044 Mahatma Gandhi National Rural Employment Scheme (MGNREGS)		100000000	103500000
60	3201045 Suchitwa Mission Grant		0	200000
61	3201054 Support for Diagnostic Infra structure		0	256000
62	3201056 Special Grants		15000000	5100000
63	3202001 Development Fund - General		47705810	39712000
64	3202002 Development Fund - Special Component Plan		1041000	1112000
65	3202003 Development Fund - Tribal Sub-Plan		22409692	19566000
66	3202006 Development Fund- Special Grant		0	34000000
67	3202009 Maintenance Fund - Road Assets		45842000	46121000
68	3202010 Maintenance Fund - Non-Road Assets		11013000	12145000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
69	3202028 Grants For Specific Purposes - Disaster Management		0	10000000
70	3202037 Other Revenue Grants		54539284	40000000
71	3203001 Grant from Other Government Agencies		0	2500000
72	3208010 Beneficiary Contribution		17989604	400000
73	3209001 Contribution to Joint Venture Projects from District Panchayat		11683713	12500000
74	3209002 Contribution to Joint Venture Projects from Block Panchayat		0	10000000
75	3209003 Contribution to Joint Venture Projects from Grama Panchayat		8188400	0
	Total Grants, Contribution for Specific Purposes		359841503	368899000
Secured Loans - 330				
76	3305004 Loan from HUDCO		2897000	15200000
	Total Secured Loans		2897000	15200000
Deposits Received - 340				
77	3401001 Earnest Money Deposit		50000	100000
78	3401002 Security Deposit		0	100000
79	3401003 Retention		100000	400000
80	3402002 Auction Deposit		50000	50000
81	3402003 Deposit for Road Cutting		0	100000
82	3402006 Election Deposit(Candidate)		400000	25000
	Total Deposits Received		600000	775000
Other Liabilities - 350				

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
83	3501301 Employers Liabilities - Pension Contribution (NPS)		0	200000
84	3502002 Recoveries Payable - Kerala Panchayat Employees Provident Fund		1500000	0
85	3502006 Recoveries Payable - Insurance Premium		250000	0
86	3502011 Recoveries Payable - Income Tax Deducted at Source-Salaries		60000	0
87	3502012 Recoveries Payable - State Life Insurance		150000	0
88	3502014 Recoveries Payable - Group Insurance		150000	0
89	3502017 Recoveries Payable-GPAIS		180000	0
90	3502020 Recoveries Payable - Employee Share NPS		200000	0
91	3502021 Recoveries Payable - EPF		200000	0
92	3502025 Recoveries Payable - Income Tax Deducted at Source		600000	400000
93	3502026 Recoveries Payable - Kerala Construction Workers Welfare Fund		500000	0
94	3503001 Government and Other Dues Payable - Library Cess Payable		500000	0
95	3503005 Government and Other Dues Payable-TDS - CGST		600000	0
96	3503006 Government and Other Dues Payable-TDS - SGST		500000	0
97	3503008 Government and Other Dues Payable - CGST		100000	0
98	3503009 Government and Other Dues Payable - SGST		100000	0
	Total Other Liabilities		5590000	600000
	Investments - 420			

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99	4208001 Fixed Deposits		2800000	0
	Total Investments		2800000	0
Redemption - 431				
100	4315002 Receivables from Government (redemption amount)		11269343	0
	Total Redemption		11269343	0
Loans, Advances and Deposits - 460				
101	4601001 Festival Advance to Employees		160000	160000
102	4605005 Advance to Mahatma Gandhi NREGS/ AUEGS		3000000	0
	Total Loans, Advances and Deposits		3160000	160000
	Total Capital Receipt		386357846	385934000
Revenue Expenditure - 3				
Establishment Expenses - 210				
103	2101001 Salaries -Secretary		800000	1200000
104	2101003 Salaries - Permanent Staff		6701000	9000000
105	2101004 Salaries - Contract Staff		1000000	1000000
106	2101005 Salaries - Temporary Staff		50000	0
107	2101007 Salaries - Part time Contingent Staff		300000	500000
108	2101101 Wages		800000	800000
109	2101201 Bonus		20000	30000
110	2101301 Stipend		200000	200000
111	2101401 Honourarium		120000	100000

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112	2101501 Festival Allowance		0	100000
113	2102001 Travelling Allowances - Secretary		50000	50000
114	2102003 Travelling Allowances - Permanent Staff		100000	100000
115	2102006 Other allowances - Secretary		100000	150000
116	2102008 Other allowances - Permanent Staff		400000	500000
117	2102014 Monthly Honorarium and Sitting Allowance -Councillors/ Members		2300000	3000000
118	2102017 Festival Allowance		100000	0
119	2102018 Spectacle Allowance		1500	3000
120	2102019 Travelling Expense of Chairperson/ President, Deputy Chairperson/ Vice President, Chairperson and Councillors/ members		100000	100000
121	2102020 Telephone Allowance - Secretary		4000	4000
122	2102021 Telephone Allowance - Mayor/ Chairperson/ President		3000	4000
123	2102022 Telephone Allowance - Deputy Mayor/ Vice Chairperson/ Vice President		3000	4000
124	2102023 Medical Re-Imbursement -Staff		100000	100000
125	2103003 Employer's Contribution to EPF - Contract Employees		120000	144000
126	2103006 Employer's Contribution to NPS - Regular Employees		200000	200000
127	2103007 Pension Contribution		1100000	1100000
128	2104001 Terminal Leave Surrender		100000	0
129	2105099 Other Establishment Expenses		601000	300000

SN	Head of Accounts	Actuals for the Previous year	Budget for 2025-2026	Budget for 2026-2027
	Total Establishment Expenses		15373500	18689000
	Administrative Expenses - 220			
130	2201001 Rent of Buildings		10000	0
131	2201002 Land Tax/ Basic Tax		100000	100000
132	2201101 Office Electricity Expenses		200000	250000
133	2201104 Service Connection Charge (KSEB/ KWA)		0	100000
134	2201199 Other Office Maintenance Expenses		200000	200000
135	2201201 Telephone Expenses/ Internet Charges		200000	150000
136	2201202 Postage Expenses		20000	20000
137	2201301 Electricity Charges - Allied Institutions		0	100000
138	2202001 Books & Periodicals		100000	100000
139	2202101 Printing & Stationery		550000	500000
140	2204001 Insurance		40000	40000
141	2204002 Insurance - Vehicles		0	40000
142	2205101 Miscellaneous Legal Expenses		100000	100000
143	2205201 Professional & Other Fees		100000	100000
144	2206001 Newspaper Advertisement Charges		200000	200000
145	2206101 Membership & Subscriptions		20000	50000
146	2208003 Grama Sabha/ Ward Sabha Expenses		0	100000
147	2208099 Miscellaneous Administration Expenses		200000	200000
	Total Administrative Expenses		2040000	2350000
	Operation and Maintenance - 230			

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148	2301001 Electricity Charges for Street Lights		800000	800000
149	2301002 Fuel Charges		5500000	5500000
150	2301003 Electricity Charges of Other Buildings of LB		350000	350000
151	2301004 Electricity Charges For Crematorium		5000	5000
152	2301006 Electricity Charges For Drinking Water Schemes		60000	60000
153	2304001 Vehicle Hire Charges		200000	200000
154	2305301 Repairs & Maintenance - Vehicles		200000	200000
155	2305902 Repairs & Maintenance - Office Equipments		300000	300000
156	2305909 Other Repairs & Maintenance		300000	100000
157	2308010 Extra - ordinary Expenses		250000	250000
158	2308099 Other Operating & Maintenance Expenses		800000	800000
159	2308201 Refreshment Charges		400000	400000
	Total Operation and Maintenance		9165000	8965000
Interest and Finance Charges - 240				
160	2407001 Bank Charges		5000	5000
161	2408001 Other Finance Expenses		450000	100000
	Total Interest and Finance Charges		455000	105000
Programe Expenses - 250				
162	2501001 Election Expenses		1000000	200000
163	2502001 Expenditure on Poverty Eradication Program		100000000	100000000
164	2502002 Expenses towards Disaster Management Activities		0	10000000

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	Total Programme Expenses		101000000	110200000
Expenses Related to Productive Sector - 251				
165	2510101 Agriculture - Paddy		1412700	0
166	2510102 Agriculture - Coconut		2251200	0
167	2510103 Agriculture - Aracnut		1018000	0
168	2510104 Agriculture - Vegetables		1003140	0
169	2510106 Agriculture - Tubercrops		200000	0
170	2510110 Agriculture - Floriculture		150000	0
171	2510132 Agriculture Related Facilities		2000000	0
172	2510201 Animal Husbandry - Cow		850000	0
173	2510205 Animal Husbandry - Poultry		536250	0
174	2510209 Animal Husbandry - Infrastructure		920000	0
175	2510210 Animal Husbandry - Disease Control		150000	0
176	2510301 Dairy Development -Fodder Grass		216562	0
177	2510305 Dairy Development - Milk Incentives		2360000	0
178	2510404 Inland -Pisciculture		240000	0
179	2510613 Service Enterprises		980000	0
180	2510802 Water Conservation		2299000	0
181	2511301 Self Employment and Marketing Promotion		1540000	0
	Total Expenses Related to Productive Sector		18126852	0
Expenses Related to Service Sector - 252				
182	2520107 Education-Related Activities		1380000	0

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183	2520108 Financial Assistance for SC/ ST Students For Higher Education Admission		191000	0
184	2520109 Encourage Excellence of SC/ ST		1605000	0
185	2520111 Contribution towards SSA		968313	0
186	2520202 Literacy Equivalence Examination		100000	0
187	2520301 Reading Rooms, Libraries - Infrastructure		500000	0
188	2520303 Reading Rooms ,Libraries - Periodicals		72810	0
189	2520502 Arts,Culture,Sports and Youth Welfare-Infrastructure		2305589	0
190	2520503 Arts,Culture,Sports and Youth Welfare-Promotion		517192	0
191	2520602 Health related Programs		50000	0
192	2520618 Medical Institution - Allopathy		7150204	0
193	2520619 Medical Institution - Ayurvedic		2130000	0
194	2520620 Medical Institution - Homoeo		850000	0
195	2520701 Drinking Water - Individual		948000	0
196	2520702 Drinking Water - Public		7406793	0
197	2520801 Housing & House Electrification - Individual		39760000	0
198	2520903 Women Welfare		2847369	0
199	2520904 Welfare of the Aged		3430800	0
200	2520906 Welfare Programs for Physically/ Mentally Challenged		2040000	0
201	2520908 Social Security Programme		160000	0
202	2521001 Anganwadi Nutrition		4500000	0

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203	2521002 Other Nutrition Distribution Programme		345938	0
204	2521101 Anganwadi Infrastructure		300000	0
205	2521102 Anganwadi Related Services		30000	0
206	2521201 Vocational Capacity Building - Vocational Training		200000	0
207	2521302 Energy Conservation - Non-Conventional Energy		200000	0
208	2521601 Local Government Service Delivery Improvement		1075970	0
209	2521602 Payments to IKM		215380	0
210	2521701 Allied Institution Service Delivery Improvement		375000	0
211	2521801 Contribution to Social Security Mission		100000	0
212	2521903 Public Sanitation - Related Activities		1403747	0
213	2521904 Toilet (Individual)		1800000	0
214	2521906 Toilet (Public/Community Level)		200000	0
215	2522001 Plan Formulation, Implementation and Monitoring		555000	0
216	2522201 Disaster Management - Related Services		4000000	0
217	2522203 Draught relief related activities		11710	0
218	2522304 Solid Waste Management - Classification		62540	0
219	2522305 Solid Waste Management - Collection and Transportation		1100000	0
220	2522310 Solid Waste Management - Disposal		209000	0
221	2522314 Solid Waste Management - Processing		1644264	0

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	Individual			
	Total Expenses Related to Service Sector		92741619	0
Expenses Related to Infrastructure Sector - 253				
222	2530101 Street Lights		2000000	0
223	2530102 Office Electrification		353557	0
224	2530201 Roads		1300000	0
225	2530204 Culverts		300000	0
226	2530302 Public Buildings - Other Buildings		2900000	0
227	2530402 Other Constructions - Side Walls		1240000	0
228	2530501 Vehicle Rent for Engineering Wing		576000	0
	Total Expenses Related to Infrastructure Sector		8669557	0
Expenses related to State Sponsored Schemes - 254				
229	2540103 Financial help to widows towards marriage expenses of daughters		60000	60000
230	2540111 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labour		5200000	5200000
231	2540113 Programmes/ Expenditures of Transferred Functions/ Schemes - Widow Pension		22500000	22500000
232	2540114 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Unmarried women aged above 50		1100000	1100000
233	2540115 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Differentially Abled		8000000	8000000
234	2540118 Programmes/ Expenditures of Transferred		60000000	60000000

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	Functions/ Schemes - Old Age Pension			
235	2540138 Programmes/ Expenditures of Transferred Functions/ Schemes - Sthree Suraksha Scheme		0	18000000
	Total Expenses related to State Sponsored Schemes		96860000	114860000
Revenue Grants, Cotributions and Subsidies - 260				
236	2601005 Financial Assistance from Distress Relief Fund		100000	300000
	Total Revenue Grants, Cotributions and Subsidies		100000	300000
Prior Period Items - 280				
237	2808001 Prior Period Expenses		0	5000
	Total Prior Period Items		0	5000
	Total Revenue Expenditure		344531528	255474000
Capital Expenditure - 4				
Grants, Contribution for Specific Purposes - 320				
238	3201044 Mahatma Gandhi National Rural Employment Scheme (MGNREGS)		25000	50000
	Total Grants, Contribution for Specific Purposes		25000	50000
Refund of Deposits - 340				
239	3401001 Earnest Money Deposit		0	100000
240	3401002 Security Deposit		0	100000
241	3401003 Retention		100000	200000
242	3402002 Auction Deposit		50000	50000

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243	3402003 Deposit for Road Cutting		0	100000
244	3402006 Election Deposit(Candidate)		400000	300000
	Total Refund of Deposits		550000	850000
Payment of Recoveries - 350				
245	3501102 Net Salary Payable		1301255	0
246	3501122 Leave Salary Payable		0	600000
247	3501123 Wages/ Honorarium Payable		500000	0
248	3501303 Employers Liabilities - Pension Contribution		0	1000000
249	3502002 Recoveries Payable - Kerala Panchayat Employees Provident Fund		1500000	1500000
250	3502006 Recoveries Payable - Insurance Premium		250000	300000
251	3502011 Recoveries Payable - Income Tax Deducted at Source-Salaries		60000	60000
252	3502012 Recoveries Payable - State Life Insurance		150000	150000
253	3502014 Recoveries Payable - Group Insurance		150000	150000
254	3502017 Recoveries Payable-GPAIS		180000	50000
255	3502018 Recoveries Payable-Audit Recovery		0	50000
256	3502020 Recoveries Payable - Employee Share NPS		200000	200000
257	3502021 Recoveries Payable - EPF		100000	200000
258	3502022 Recoveries Payable -Medisep -Regular		100000	150000
259	3502025 Recoveries Payable - Income Tax Deducted at Source		500000	100000
260	3502026 Recoveries Payable - Kerala Construction Workers Welfare Fund		300000	200000

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261	3502028 Recoveries Payable - Other Recoveries		0	100000
262	3502036 Recoveries Payable - Kerala State Backward Development Corporation		10000	0
263	3503001 Government and Other Dues Payable - Library Cess Payable		500000	500000
264	3503005 Government and Other Dues Payable-TDS - CGST		400000	300000
265	3503006 Government and Other Dues Payable-TDS - SGST		450000	300000
266	3503008 Government and Other Dues Payable - CGST		100000	100000
267	3503009 Government and Other Dues Payable - SGST		100000	100000
268	3504010 Refund Payable - Other Fees		100000	0
269	3508001 Liability in respect of Stale Cheque		225001	200000
	Total Payment of Recoveries		7176256	6310000
Fixed Assets - 410				
270	4101002 Grounds		1050000	0
271	4101008 Public well		878500	0
272	4102005 Hospital Buildings		1092025	0
273	4102008 School Buildings		2930000	0
274	4102011 Public Comfort Stations		4770000	0
275	4102016 Other Buildings		16900000	0
276	4103001 Concrete Roads		15753233	0
277	4103002 Black Topped Roads		77142000	0
278	4103004 Footpath		3009897	0

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279	4103008 Bridges		1770577	0
280	4103010 Culverts		1400000	0
281	4103012 Side Walls		2000000	0
282	4103099 Other Constructions		11950000	0
283	4103102 Drainage		400000	0
284	4103302 Street Light		1083480	0
285	4104001 Plant & Machinery		814000	0
286	4106001 Office & Other Equipments		25000	0
287	4106002 Computers, Printers & Peripherals		985000	0
288	4107001 Furniture, Fixtures, Fittings & Electrical Appliances		512000	0
289	4108001 Other Fixed Assets		2005000	0
	Total Fixed Assets		146470712	0
Loans, Advances and Deposits - 460				
290	4601001 Festival Advance to Employees		80000	200000
291	4605003 Advance to Implementing Officers		50000	50000
292	4605005 Advance to Mahatma Gandhi NREGS/ AUEGS		3000000	3500000
	Total Loans, Advances and Deposits		3130000	3750000
	Total Capital Expenditure		157351968	10960000
	Total Expenditure		501883496	266434000
	Total Receipts		533209130	544613185
	Balance		72191131	356919006