

*MODIFIED AND REVISED FINAL DRAFT*

*8 DECEMBER 2008*

# ***KERALA PANCHAYAT RAJ (BUDGET) RULES, 2008***

*Prepared by:*

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*Vetted and Revised at :*

**Workshops organized by KILA**

**MODIFIED AND REVISED FINAL DRAFT**

**8 DECEMBER 2008**

## **Kerala Panchayat Raj (Budget) Rules, 2008**

S.R.O. No..... In exercise of the powers conferred under section 254 of the Kerala Panchayat Raj Act, 1994 (13 of 1994) read with section 214 thereof, the Government of Kerala hereby make the following rules, namely:

### **RULES**

1. *Short title and commencement:* (1) These rules may be called the Kerala Panchayat Raj (Budget) Rules, 2008.

(2) These rules shall come into force on the 1<sup>st</sup> of April 2009.

2. *Definitions:* In these rules, unless the context otherwise requires-

- (1) 'The Act' means the Kerala Panchayat Raj Act, 1994 (Act 13 of 1994).
- (2) 'Capital expenditure' means the expenditure resulting in either creation or value addition of assets that are owned by the Panchayat, transferred to the Panchayat or of public utility.
- (3) 'Capital receipts' means sale proceeds of capital assets, in the ordinary course.
- (4) 'Grant in aid' means financial assistance from the Consolidated fund of India or of the State for the implementation of schemes or projects, for meeting administrative expenses or for bridging the revenue deficit of the Panchayat other than 'Funds' as defined in these rules and may be tied or untied in nature.

- (5) 'Implementing Officer' means the Secretary or a transferred officer who has been declared by Government as a Drawing and Disbursing Officer, or any other officer specifically designated by Government.
- (6) 'Non-plan expenditure' means any expenditure of the Panchayat other than plan expenditure.
- (7) 'Panchayat' means Village Panchayat, Block Panchayat or District Panchayat as the case may be.
- (8) 'Panchayat Fund' means Village Panchayat Fund, Block Panchayat Fund or District Panchayat Fund as the case may be as defined in Section 212 of the Act.
- (9) 'Plan expenditure' means the expenditure on the projects for development and the projects for the maintenance of assets included in the duly approved Annual Plan of the Panchayat, irrespective of the source of funds utilised.
- (10) 'President' means the President of the Village Panchayat, Block Panchayat or District Panchayat as the case may be.
- (11) 'Revenue expenditure' means any expenditure of the Panchayat other than capital expenditure.
- (12) 'Revenue receipt' means the receipts of the Panchayat other than capital receipts.
- (13) 'Revised estimates for the current year', included in the budget presented and passed during the month of March every year, means the estimates forming the basis for the preparation of the budget for the next year and is not an authority for incurring expenditure.
- (14) 'Revised budget' means a budget through which major changes are made in respect of receipts or payments for which either no provision is available or the provision available is inadequate in the current year's budget.

- (15) 'Secretary' means the Secretary of the Village Panchayat, Block Panchayat or District Panchayat as the case may be.
- (16) 'Supplemental budget' means a budget through which minor changes are made in respect of receipts or payments for which either no provision is available or the provision available is inadequate in the current year's budget. .
- (17) 'Year' means a financial year beginning on the 1<sup>st</sup> of April.

3. *Form of budget estimates:* The Village Panchayats shall prepare their budget estimates in Form KPB-1 and the Block and District Panchayats in Form KPB-2.

4. *Budget documents:* The budget documents of the Panchayat shall consist of the following:

- (i) Budget Speech of the President, ie. introductory declaration regarding the development and welfare activities that are proposed to be taken up by the Panchayat during the next year.
- (ii) Budget estimates in Form KPB-1 for Village Panchayats and Form KPB-2 for Block and District Panchayats.
- (iii) Review Report on the financial position of the Panchayat for the previous year.
- (iv) List of Development and Maintenance Plan projects approved by the District Planning Committee as per Section 175 of the Act and the Proceedings issued by the District Planning Committee.
- (v) List of petty works proposed to be executed during the next year.
- (vi) Statement showing physical performance of the Panchayat for the previous year in Form KPB-3.

5. *Approved plan estimates to be included in the budget:* The budget estimates shall contain the estimated expenditure on the Annual Development Plan as well as the Annual Maintenance Plan prepared by the Panchayat and duly approved by the District Planning Committee. The budget estimates shall also contain the estimated receipts for such expenditure. The list of Development and Maintenance plan projects for the next

year, approved by the District Planning Committee, shall form part of the budget documents.

6. *Information in the budget:* The budget estimates shall contain the following information:

1. Heads of account;
2. Accounts for the previous year;
3. Budget estimates for the current year;
4. Revised estimates for the current year;
5. Difference between items (3) and (4);
6. Budget estimates for the next year;
7. Difference between items (4) and (6); and
8. Explanation for the difference between items (4) and (6).

7. *Schedules to be appended to the budget estimates:* The following schedules shall be appended to the budget estimates:

- Schedule 1 : Tax Receipts (in Form KPБ-4)
- Schedule 2 : Non-tax receipts (in Form KPБ-5)
- Schedule 3 : Funds, Grants in aid, Contributions and Compensations (in Form KPБ-6)
- Schedule 4 : Capital Receipts and Loans (in Form KPБ-7)
- Schedule 5 : Salaries (in Form KPБ-8)
- Schedule 6 : Recurring expenditure (in Form KPБ-9)
- Schedule 7 : Development Plan Expenditure - revised estimates for the current year' (in Form KPБ-10)
- Schedule 8 : Development Plan Expenditure - budget estimates for the next year (in Form KPБ-11)
- Schedule 9 : Maintenance Plan Expenditure - Revised estimates for the current year (in Form KPБ-12)
- Schedule 10 : Maintenance Plan Expenditure - Budget estimates for the next year (in Form KPБ-13)
- Schedule 11 : Debt Heads (in Form KPБ-14)

Provided that Schedule 1: 'Tax Receipts' shall be appended only by the Village Panchayats and Schedule 5: 'Salaries' only by the Village Panchayats and District Panchayats.

8. *Classification in the budget:* (1) The estimated receipts and payments in the budget estimates shall be grouped under Part I – Panchayat Fund and Part II – Debt Heads.

(2) The system of functional classification shall be followed in the budget estimates. Each function shall be classified under three tiers viz, (i) Major Head denoting function, (ii) Minor head denoting programme, (iii) Object head denoting the object of receipt/expenditure.

(3) The estimated receipts under Panchayat Fund shall be grouped under (i) Revenue account – tax receipts, (ii) Revenue account – non-tax receipts, (iii) Funds, Grants in aid, Contributions and Compensations, (iv) Capital receipts and (v) Loans and Advances.

(4) The estimated expenditure under Panchayat Fund shall be grouped under (i) Revenue Account – expenditure (ii) Capital Account – expenditure and (iii) Loans and Advances.

(5) Debt Heads shall consist of Deposits and Advances.

Deposits consist of such receipts which are to be refunded, remitted to some other institution or to be adjusted as receipts of the Panchayat at a later stage.

Advances represent payments which are either to be recovered or which are to be adjusted as expenditure of the Panchayat at a later stage.

9. *Principles to be followed in budgeting:* The Panchayats shall ensure that the following principles are followed in the preparation of their budget estimates.

(a) The working balance shown in the budget shall not be less than 5% of the estimated receipts excluding Development Fund, Maintenance Fund, Government grants, compensations and assignments, contributions and debt heads, provided that:

General Purpose Fund received from Government shall not be excluded from the receipts.

- (b) The anticipated receipts and expenditure shall be as accurate as possible.
- (c) There shall be necessary provision in the budget to meet all the prescribed charges and repayment of debts.
- (d) The estimate for plan projects shall be based on the list of Development and Maintenance plan projects approved by the District Planning Committee.
- (e) There should not be any lumpsum provision in the budget.
- (f) The estimated expenditure for - construction and maintenance works other than those included in the Development and Maintenance Plans should be supported by the list of specific works.
- (g) The budget provision in respect of each item of receipt or expenditure shall be rounded to the nearest hundred rupees.
- (h) The budget shall be passed before the commencement of the financial year.
- (i) The budget shall be prepared in the prescribed format.
- (j) Except in the case of a pressing emergency, no expenditure shall be incurred without budget provision or in excess of budget provision. In case such expenditure is required to be incurred, a supplemental budget shall be presented and passed before incurring such expenditure.

10. *Report on the budget to be presented to Grama Sabha:* In order to comply with the requirement under sub-section (2) of section 3A of the Act that the Grama Sabha shall have the right to know about the budgetary provisions, the details of plan outlay, item-wise allocation of funds and details of estimates and cost of works executed or proposed to be executed within the area of the Grama Sabha, the Member of Panchayat representing the Constituency shall present in the Grama Sabha, in its first meeting held in every financial year, a report on the budget provision for the previous year, the details of expenditure incurred against the budget provision and the budget provision for the current year with sufficient details relating to the Constituency. In such meeting, copy of the budget shall be available for reference.

11. *Budget Process:* (1) The Chairman of the Standing Committee for Finance shall issue through the Secretary, the Budget circular, calling for budget proposals from the Chairmen of all the other Standing Committees, Secretary and Implementing Officers, not later than 1<sup>st</sup> of November every year;

(2) Every Implementing Officer shall forward the budget proposals relating to his sphere of activity in consultation with the Working Group or the Functional Committee, as the case may be, in the prescribed form viz. Form KPB-1 or 2 as the case may be, supported by all the relevant schedules to the Chairman of the Standing Committee concerned through the Secretary not later than the 15<sup>th</sup> of November, every year.

(3) The Standing Committees shall prepare their budget proposals and send them to the Chairman of Standing Committee for Finance not later than 15<sup>th</sup> of December every year.

(4) On receipt of the budget proposals from the other Standing Committees, the Chairman of the Standing Committee for Finance shall send them to the Secretary who shall prepare and submit to the Chairman of the Standing Committee for Finance the consolidated draft budget proposals in the prescribed format viz. Form KPB-1 or 2 as the case may be, supported by all the schedules in consultation with the Chairman of the Standing Committee for Finance not later than 15<sup>th</sup> of January every year.

(5) Considering the consolidated draft budget proposals received from the Secretary and after holding consultations with the President, Chairmen of the other Standing Committees, Secretary, Implementing Officers and all stake holders, the Standing Committee for Finance shall finalise the draft budget proposals not later than 15<sup>th</sup> of February every year.

(6) The Chairman of the Standing Committee for Finance shall submit a written request to the President on or before 20<sup>th</sup> of February every year to convene a special meeting of the Panchayat to be designated as Budget Session to consider the budget not later than 7<sup>th</sup> of March. He shall propose therein that the Budget Session may be of duration of not less than two days.



(7) The President shall, in consultation with the Secretary, convene a Budget Session of not less than two days duration, not later than 7<sup>th</sup> of March every year.

(8) The Budget Session shall commence with the Budget Speech of the President. In the absence of the President, the Vice-President may deliver the Budget Speech.

(9) After the budget speech of the President, the Chairman of the Standing Committee for Finance shall present the budget. Copies of budget documents shall be made available to every member of the Panchayat and shall be published.

(10) In case the Chairman of the Standing Committee for Finance is on authorised leave, a member of the Standing Committee for Finance, duly elected for the purpose by the Committee, shall present the budget. If sufficient time is not available for such election, the President shall nominate a member of the Standing Committee for Finance for the purpose.

(11) Chairman of the Standing Committee for Finance shall reply to the discussion on the budget.

(12) The budget shall be passed, with or without modifications, in a separate meeting to be held not earlier than 10 days after the Budget Session, but not later than the end of March.

(13) Media and the members of the public shall be allowed to attend the budget session, subject to the Rules in force.

(14) Copies of budget as passed by the Panchayat shall be printed and published. It should be published in the website of the Panchayat. Copies of the budget shall be forwarded to the Auditors. The Village Panchayats shall forward copies to the Block Panchayats, the District Panchayats and to the Deputy Director of Panchayat concerned. The Block Panchayats shall forward copies to the Village Panchayats, the District Panchayats and the Assistant Development Commissioners (General) concerned. The District Panchayat shall forward copies to the Village Panchayats, Block Panchayats concerned and to the Secretary to Government, Local Self Government Department. The Deputy Director of Panchayats and the Assistant Development Commissioners shall

prepare a consolidated a statement of the budget estimates of the Village Panchayats and of the Block Panchayats of the District, respectively.

12. *Consequence of failure of Standing Committee for Finance to prepare budget:*

Notwithstanding any thing contained in Rule 11, where the Standing Committee for Finance fails or omits or delays the preparation of the budget estimates within the prescribed period, the President shall cause the proposals prepared by the Secretary to be laid before the Panchayat and the Panchayat shall, before the beginning of the ensuing year, pass the budget estimates as prepared by the Secretary, with or without modification.

13. *Estimation of receipts and payments:* The revised budget estimates for the current year and the budget estimates for the next year shall be prepared on the basis of the Schedules 1 to 11 in Form KPB-4 to 14.

14. *Budget Speech:* The Secretary shall, if required by the President, prepare the draft for the budget speech of the President and submit it to the President not later than 25<sup>th</sup> of February every year. The President shall make such modifications in the budget speech as considered necessary.

15. *Review Report on the Financial position:* The review report on the financial position of the Panchayat mentioned in Rule 4(iii) shall be based on the accounts for the previous year.

16. *Statement showing physical performance for the previous year:* The statement showing physical performance for the previous year in Form KPB-3 shall show the physical targets and achievements in respect of each major item of receipt as well as expenditure.

17. *Execution of the budget:* (1) Save in the case of a pressing emergency, such as natural calamities, accidents etc. no sum shall be expended by or on behalf of a Panchayat unless such item is included in the budget estimates.

(2) No expenditure shall be incurred in excess of the provision in the budget.

(3) If expenditure on one more items, not provided for in the budget or in excess of the provision in the budget, is to be incurred, a supplemental budget shall be

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presented and passed before incurring such expenditure. In case major changes affecting a large number of heads of accounts are to be made in respect of receipts or payments for which either no provision is available or the provision available is inadequate in the current year's budget, a Revised Budget ~~shall~~ be presented and passed before incurring such expenditure. The 'revised budget estimates for current year' included in the budget presented and passed during the month of March every year forms the basis for the preparation of the budget for the next year. The closing balance of the revised budget estimates is adopted as the opening balance of the budget estimates for the next year. These estimates do not provide the authority to incur expenditure not included in the budget.

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(4) Notwithstanding anything contained in sub-rule (2) above, in case of a pressing emergency, as stated in sub-rule (1) above where the Panchayat had to incur expenditure without budget sanction, the expenditure shall be regularised by passing a supplemental budget in the next meeting of the Panchayat. For this purpose, the President shall intimate the details of such expenditure to the Chairman of the Standing Committee for Finance, who shall present the supplemental budget. If the Chairman of the Standing Committee for Finance fails or omits or delays the preparation of such supplemental budget, the procedure prescribed in Rule 12 shall be adopted.

(5) The expenditure of the Panchayat, shall strictly be within the limits of the budget and shall be watched through the Register of Budgetary Control in Form KPA29.

18. *Review of the Budget:* The review of the budget shall consist of the audit of accounts by the Director of Local Fund Audit, the Comptroller & Auditor General of India, the Performance Audit and the scrutiny of the Audit Report by the Committee on Local Fund Accounts.

19. *Prompt action to be taken by the Panchayat:* The Panchayat shall take prompt action on the Audit Reports and on the recommendations of the Committee on Local Fund Accounts, including the regularisation of excess expenditure not contemplated in the budget.

### **List of Forms**

<i>Sl. No.</i>	<i>Form No.</i>	<i>Name of Form</i>	<i>Reference to Rule</i>
1.	KPB-1	Budget format of Village Panchayats	4
2.	KPB-2	Budget format of Block/District Panchayats	4
3.	KPB-3	Statement showing physical performance of the Panchayat for the previous year	7
4.	KPB-4	Schedule 1 'Taxes, fees and fines'	
5.	KPB-5	Schedule 2 'Non-tax receipts excluding fees and fines'	7
6.	KPB-6	Schedule 3 'Grants in aid and Compensations'	7
7.	KPB-7	Schedule 4 'Capital receipts and Loans'	7
8.	KPB-8	Schedule 5 'Salaries'	7
9.	KPB-9	Schedule 6 'Recurring expenditure'	7
10.	KPB-10	Schedule 7 'Development Plan Expenditure - Revised Estimates for the current year'	7
11.	KPB-11	Schedule 8 'Development Plan Expenditure - Budget Estimates for next year'	7
12.	KPB-12	Schedule 9 'Maintenance Plan Expenditure - Revised Estimates for the current year'	7
13.	KPB-13	Schedule 10 'Maintenance Plan Expenditure - Budget Estimates for next year'	7
14.	KPB-14	Schedule 11 'Debt Heads'	7

Village Panchayat

## BUDGET ESTIMATES

### 1. Abstract

### Receipts

(In Rupees)

Head of Account		Accounts previous year 200.... - 0....	Budget estimate Current year 200.... - 0....	Revised budget estimate Current year 200.... - 0....	Difference between column (3) and (4)	Budget estimate next year 200.... - 0....	Difference between column (4) and (6)	Explanation for the difference shown in column 7
1		2	3	4	5	6	7	8
<b>Part I - Panchayat Fund</b>								
0028 to 0045	Revenue Account - Tax receipts							
0049 to 1055	Revenue Account - Non-tax receipts							
1601 } 1604 }	Funds, Grants-in-aid, Contributions and Compensations							
4000 } 6003 } 6004 }	Capital Account - Receipts Loans and Advances							
<b>Total of Part I - Panchayat Fund</b>								
<b>Part II - Debt Heads</b>								
8443 } 8550 }	Deposits and Advances							
<b>Total of Part II - Debt Heads</b>								
<b>Total of Part I and II</b>								
Opening Balance:								
<b>Grand Total</b>								

### Payments

(In Rupees)

<i>Head of Account</i>		<i>Accounts previous year 200 .... - 0.....</i>	<i>Budget estimate Current year 200 .... - 0.....</i>	<i>Revised budget estimate Current year 200 .... - 0.....</i>	<i>Difference between column (3) and (4)</i>	<i>Budget estimate next year 200 .... - 0.....</i>	<i>Difference between column (4) and (6)</i>	<i>Explanation for the difference shown in column 7</i>
1		2	3	4	5	6	7	8
	<b>Part I - Panchayat Fund</b>							
2049 to 3055	Revenue Account - Expenditure							
4059 to 5055	Capital Account - Expenditure							
6003 } 6004 }	Loans and Advances							
	<b>Total of Part I - Panchayat fund</b>							
	<b>Part II - Debt Heads</b>							
8443 } 8550 }	Deposits and Advances							
	<b>Total of Part II - Debt Heads</b>							
	<b>Total of Part I and II</b>							
	Closing balance:							
	<b>Grand Total</b>							

Village Panchayat

2. Detailed Budget Estimates

**Receipts**

(In Rupees)

Head of Account	Accounts previous year 200.... - 0....	Budget estimate Current year 200.... - 0....	Revised budget estimate Current year 200.... - 0....	Difference between column (3) and (4)	Budget estimate next year 200.... - 0....	Difference between column (4) and (6)	Explanation for the difference shown in column 7
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b><u>Part I – Panchayat Fund</u></b>							
<b>(i) Revenue Account – Tax Receipts</b>							
0028	Taxes on Income and Expenditure						
001	Taxes on profession, trades, callings and employment						
	01. Profession from Institutions/Professionals/Traders - Arrears						
	02. Profession tax from Institutions/Professionals/Traders - Current						
	03. Profession tax from Employees - Arrears						
	04. Profession tax Employees - Current						
	<b>Total - 0028</b>						
0035	Taxes on immovable property other than agricultural land						
001	Taxes on property						
	01. Property tax - Arrears						
	02. Property tax - Current year						
	03. Land Conversion Cess						
	04. Surcharge on property tax - Arrears						
	05. Surcharge on property tax - Current year						
	<b>Total - 0035</b>						
0045	Taxes and duties on commodities and services						
001	Taxes and Cess						
	01. Entertainment tax						

		02. Show tax					
		03. Tax on Advertisement					
		04. Cesses under other Acts					
		05. Taxes on services					
		80. Other taxes and cesses					
		<b>Total - 0045</b>					
		<b>Total Tax Receipts</b>					
		<b>(ii) Revenue Account - Non-tax Receipts</b>					
0049	Interest receipts						
001	Interest and penal interest						
		01. Interest on cash balance investments					
		02. Interest on bank accounts					
		03. Penal interest					
		<b>Total - 0049</b>					
0202	Education, Sports, Art and Culture						
001	Receipts under Education, Sports, Art and Culture						
		01. Pre-primary Education					
		02. Primary Education					
		03. Secondary Education					
		04. Technical Education					
		05. Sports and Youth Welfare					
		06. Art and Culture					
		07. Public Libraries					
		80. Other receipts					
		<b>Total - 0202</b>					
0210	Medical and Public Health						
001	Receipts from Hospitals and Dispensaries						
		01. Allopathy					
		02. Ayurveda					
		03. Homeopathy					
		04. Other Systems of Medicine					
002	Public Health						



	01. Licence fee under Prevention of Food Adulteration Act						
	80. Other receipts						
	<b>Total - 0210</b>						
0215	Water Supply and Sanitation						
001	Receipts under water supply and sanitation						
	01. Rural water supply schemes						
	02. Sewerage schemes						
	03. Comfort stations						
	04. Fees and fines						
	80. Other receipts						
	<b>Total - 0215</b>						
0216	Housing						
001	Receipts under housing						
	01. Contributions and other receipts						
	<b>Total - 0216</b>						
0235	Social Security and Welfare						
001	Social Security and Welfare programme						
	01. Contributions and other receipts						
	<b>Total - 0235</b>						
0401	Crop husbandry						
001	Agriculture						
	01. Agricultural farms						
	02. Agricultural machinery						
	80. Other receipts						
	<b>Total - 0401</b>						
0403	Animal Husbandry						
001	Receipts under Animal Husbandry Programme						
	01. Contributions and other receipts						
	<b>Total - 0403</b>						
0404	Dairy Development						
001	Receipts under Dairy Development Programme						
	01. Contributions and other receipts						
	<b>Total - 0404</b>						

0405	Fisheries						
001	Fisheries Development						
		01. Contributions and other receipts					
		02. Licence fees, fines etc.					
		<b>Total - 0405</b>					
0406	Forestry and wild life						
001	Eco-forestry and wild life						
		01. Contributions and other receipts					
		02. Wild life park and museum					
		<b>Total - 0406</b>					
0515	Rural Development Programmes						
001	Receipts under the Panchayat Raj Act						
		01. Fine on encroachment					
		02. Fine and forfeiture					
		03. Contributions from Trustees of Centres of Pilgrimage					
		04. Dangerous and Offensive Trades Licence Fee					
		05. Building permit fee					
		06. Factory licence fee					
		07. Installation of machinery licence fee					
		08. Private markets licence fee					
		09. Private slaughter house licence fee					
		10. Private parking area licence fee					
		11. Domestic pig/dog licence fee					
		12. Private hospitals/paramedical institutions registration fee					
		13. Tutorial institutions registration fee					
		14. Vehicle, Boat etc registration fee					
		15. Conservancy receipts					
		16. Market receipts					
		17. Bus stand receipts					
		18. Other vehicle stand fees					
		19. Slaughter house receipts					
		20. Ferry receipts					
		21. Quarry, Sand etc receipts					

		22. Burial ground/crematorium receipts						
		23. Parking facility receipts						
		80. Other receipts						
800	Other receipts							
		01. Fines imposed by courts						
		02. Licence fee under Cinema Regulation Act						
		03. Licence fee under PPR Act						
		04. Receipts under Town Planning Act						
		05. Cost of forms, copying fee etc						
		06. Lapsed deposits						
		07. Demand Notice fee, Warrant fee etc.						
		08. Fees relating to Birth and Death Registration						
		09. Fees relating to Registration under Hindu Marriage Act						
		10. Fees relating to registration under Common Marriage Rules						
		11. Cattle pound receipts						
		12. Rent on land and building						
		13. Hire charges of vehicles						
		14. Restoration charges of road cutting						
		15. Hospital Kiosk receipts						
		16. Awards and Incentives						
		80 Other receipts						
911.	Deduct - Refunds of receipts relating to previous years							
		01. Deduct - Refunds of receipts						
		<b>Total - 0515</b>						
0702	Minor irrigation							
001	Surface water, Ground water and Flood Control							
		01. Contribution and other receipts						
		<b>Total - 0702</b>						
0801	Power							
001	Rural electrification							
		01. Contribution and other receipts						
		<b>Total - 0801</b>						
0810	Non-conventional energy sources							

001	Receipts under non-conventional energy							
		01. Contribution and other receipts						
		<b>Total - 0810</b>						
0851	Village Small Industries							
001	Small Industries							
		01. Contributions and other receipts						
		<b>Total - 0851</b>						
1054	Roads and Bridges							
001	Receipts under Roads and Bridges							
		01. Contributions and other receipts						
		02. Toll						
		<b>Total - 1054</b>						
		<b>Total Non-tax Receipts</b>						
	<b><u>Funds, Grants-in-aid, Contributions and Compensations</u></b>							
1601	Grants-in-aid and contribution from Central/State Governments and other Agencies							
001	Non Plan grants from Central Government							
		01. National Old Age Pension Scheme						
		02. Maternity Welfare Scheme						
		03. Grant for Railway Level Cross Maintenance						
		80. Other receipts						
002	Plan grants from Central Government							
		01. Total Sanitation						
		02. SGSY						
		03. Literacy						
		04. Drinking water projects						
		05. SGRY Cash						
		06. SGRY - Food grains						
		07. Indira Awas Yojana						
		08. Balika Samridhi Yojana						
		09. NREGA						
		80. Other receipts						

003	<p>Non plan grants from State Government</p> <ul style="list-style-type: none"> <li>01. Public Works Department</li> <li>02. General Education Department</li> <li>03. Technical Education Department</li> <li>04. Health Department</li> <li>05. Ayurveda</li> <li>06. Homoeopathy</li> <li>07. Other systems of medicine</li> <li>08. Scheduled Caste Development Department</li> <li>09. Scheduled Tribe Development Department</li> <li>10. Social Welfare Department - Child Welfare</li> <li>11. Social Welfare - Widow Pension</li> <li>12. Social Welfare - Pension for Physically mentally challenged</li> <li>13. Social Welfare - Assistance for inter-caste marriage</li> <li>14. Social Welfare - Assistance for marriage of the daughters of poor widows</li> <li>15. Social Welfare - Pension for unmarried women</li> <li>16. Social Welfare - Other financial assistances/pensions</li> <li>17. Labour &amp; Employment Department - Agricultural Workers Pension</li> <li>18. Labour &amp; Employment Department - Unemployment wages</li> <li>19. Agriculture Department</li> <li>20. Animal Husbandry Department</li> <li>21. Dairy Development Department</li> <li>22. Co-operation Department</li> <li>23. Rural Development Department</li> <li>24. Minor Irrigation Department</li> <li>25. Industries Department</li> <li>26. Fisheries Department</li> <li>27. Social Forestry</li> <li>28. Modernisation Programmes</li> <li>29. Flood relief/Drought relief/Distress relief</li> <li>80. Other receipts</li> </ul>							
004	<p>Plan grants from State Government</p>							

		01. Public Works Department						
		02. General Education Department						
		03. Technical Education Department						
		04. Health Department						
		05. Ayurveda						
		06. Homoeopathy						
		07. Other systems of medicine						
		08. Scheduled Caste Development Department						
		09. Scheduled Tribe Development Department						
		10. Agriculture Department						
		11. Animal Husbandry Department						
		12. Dairy Development Department						
		13. Co-operation Department						
		14. Rural Development Department						
		15. Minor Irrigation Department						
		16. Industries Department						
		17. Fisheries Department						
		18. Social Forestry						
		19. Modernisation Programme						
		20. Flood relief/Drought relief/Distress relief						
		80. Other receipts						
800	Other grants and contributions							
		01. Kudumbasree						
		02. Literacy Programme						
		03.Sarva Siksha Abhiyan						
		04.Keralolsavam						
		05.Library grant						
		80.Other grants and contributions						
		<b>Total - 1601</b>						
1604	Funds, Compensations and Assignments from State Government							
001	Funds, compensations and assignments							
		01. Development Fund- General						
		02. Development Fund - SCP						



	<b>Part II – Debt Heads</b>						
	<i>Deposits and Advances</i>						
	<b><u>Deposits</u></b>						
8443	Deposits						
001	Security Deposits and other deposits						
	01. Earnest Money Deposit						
	02. Other Security Deposits						
	03. Retention						
	04. Library Cess - Arrears						
	05. Library Cess - Current year						
	06. Royalty						
	07. River Management Fund						
	08. Surcharges						
	09. Service tax payable to Central Government						
	10. Beneficiary contribution						
	11. Income tax						
	12. VAT						
	13. Construction Workers Welfare Fund						
	14. GPF						
	15. KPEPF						
	16. SLI						
	17. GIS						
	18. FBS						
	19. LIC						
	20. House Building Advance						
	21. Motor Conveyance Advance						
	22. For remittance to other Panchayats						
	23. Revenue Recovery/Court attachment						
	24. For remittance to financial institutions						
	25. Tax/non-tax receipts received in advance/excess						
	26. Distress Relief Fund						
	27. Endowments and Trusts						
	80. Other deposits						



		<b>Total - 8443</b>						
	<b><u>Advances</u></b>							
8550	Advances							
001	Advances to Agencies and Individuals							
	01. Advances to Implementing Agencies/Accredited Agencies							
	02. Mobilisation advance to conveners							
	03. Secured Advance							
	04. Advances to employees							
	80. Other Advances							
	<b>Total - 8550</b>							
	<b>Total Part II - Debt Heads</b>							
	<b>Total Part I + II</b>							

## Payments

(Rupees)

Head of Account	Accounts previous year 200.... - 0.....	Budget estimate Current year 200.... - 0.....	Revised budget estimate Current year 200.... - 0.....	Difference between column (3) and (4)	Budget estimate next year 200.... - 0.....	Difference between column (4) and (6)	Explanation for the variation shown in column 7
1	2	3	4	5	6	7	8
<b><u>Part I – Panchayat Fund</u></b>							
<b><i>Revenue Account – Expenditure</i></b>							
2049	Interest Payments						
001	Interest on Internal Debt						
	51. Interest						
002	Interest on Loans and Advances from Central/State Governments						
	51. Interest						
	<b>Total - 2049</b>						
2071	Pension and other retirement benefits						
101	Contribution towards pension and gratuity						
	51. Contribution						
	<b>Total - 2071</b>						
2202	General Education						
001	Pre-primary schools						
	02. Wages						
	13. Office expenses						
	14. Rent, Rates and taxes						
	27. Minor works						
	51. Improving quality of education						
	52. Integrated programmes						
	53. Noon meal programme						
	54. Scholarships and incentives						

002	Primary schools	02. Wages 13. Office expenses 14. Rent rates and taxes 27. Minor works 51. Improving quality of education 52. Integrated programmes 53. Noon meal programme 54. Library						
003	Secondary Education	02. Wages 13. Office expenses 14. Rent, rates and taxes 27. Minor works 51. Improving quality of education 52. Library 53. Integrated programmes 54. <u>IT@school</u> - infrastructure 55. Scholarships and incentives						
004	Adult education	51. Rural functional literacy programme						
005	Training	51. Computer training 80. Other items						
006	Infrastructure Development	51. Maintenance of buildings 52. Drinking water facilities - maintenance 53. Furniture 54. Play ground - maintenance 55. Sanitation facilities - maintenance 56. Compound wall maintenance 57. Installation of Laboratory/Computer 80 Other items						

		<b>Total - 2202</b>						
2203	Technical education							
001	Vocational education institutions							
		02. Wages						
		13. Office expenses						
		14. Rent, rates and taxes						
		51. Improving quality of education						
		52. Building maintenance						
		53. Drinking water facilities - maintenance						
		54. Furniture						
		55. Play ground - maintenance						
		56. Sanitation facilities - maintenance						
		57. Installation of Laboratory/Computer						
		58. Library						
		59. Laboratories						
		80. Other items						
		<b>Total - 2203</b>						
2204	Sports and Youth welfare							
001	Sports and games							
		51. Sports stadium - maintenance						
		52. Sports equipment						
		53. Sports training						
		80 Other items						
		<b>Total - 2204</b>						
2205	Art and Culture							
001	Promotion of art and culture							
		51. Supply of furniture						
		52. Supply of books						
		53. Maintenance						
		54. Keralolsavam						
002	Libraries and Museums							
		51. Books and periodicals to Panchayat Libraries and reading rooms						

	52. Maintenance of Panchayat Libraries and reading rooms							
	53. Books and Periodicals to other libraries and reading rooms							
	54. Museums							
	80. Other items							
	<b>Total - 2205</b>							
2210	Medical and Public Health							
001	Allopathy Hospitals and Dispensaries							
	02. Wages							
	13. Office expenses							
	14. Rent, rates and taxes							
	21. Materials & Supplies							
	51. Repairs and Maintenance							
	52. Preventive medicine camps							
	53. Women's Health Programmes							
	54. Children's Health Programmes							
	55. Bio-medical waste management in hospitals							
	56. Health Insurance							
	57. Medicine							
	58. Hire charges on vehicles & equipments							
	80. Other items							
002	Ayurveda Hospitals and Dispensaries							
	02. Wages							
	13. Office expenses							
	14. Rent, rates and taxes							
	21. Materials & Supplies							
	51. Repairs and Maintenance							
	52. Medicine purchase							
	53. Medical Camps							
	80. Other items							
003	Homoeo Hospitals and Dispensaries							
	02. Wages							

		13. Office expenses						
		14. Rent, rates and taxes						
		21. Materials & Supplies						
		51. Repairs and Maintenance						
		52. Medicine						
		53. Medical Camps						
		80 Other items						
004	Other systems - Hospitals and Dispensaries							
		02. Wages						
		13. Office expenses						
		14. Rent, rates and taxes						
		21. Materials & Supplies						
		51. Repairs and Maintenance						
		52. Medicine						
		80 Other items						
		<b>Total - 2210</b>						
2211	Family welfare							
001	Welfare Programmes							
		51. Rural family welfare programmes						
		52. Maternity and child health						
		80. Other items						
		<b>Total - 2211</b>						
2215	Water supply and sanitation							
001	Rural water supply schemes							
		02. Wages						
		51. Repairs and Maintenance						
		52. Current charges						
		53. Renovation of water sources						
		54. Improvement the quality of water						
		55. Maintenance of drinking water schemes in slums						
		56. Maintenance of drinking water schemes						
		57. Open wells						
		58. Renovation of existing wells						

	59. OYEC for new drinking water projects							
	60. Jalanidhi projects							
	61. Sector Reforms Projects							
	62. Borewells							
	80. Other items							
002	Sanitation services							
	02. Wages							
	24. Petrol, Oil, lubricants							
	51. Repairs and Maintenance							
	52. Sanitation facilities							
	53. Vector control							
	80. Other items							
300	Sanitation Programmes							
	51. Total Sanitation programme							
	52. Other sanitation schemes							
	<b>Total - 2215</b>							
2216	Housing							
001	Construction of houses							
	51. Construction of houses							
	52. Construction of houses in slums							
	53. Cluster houses							
	54. Repairs of houses							
	55. Strengthening of houses							
	56. Wiring of Houses							
	80. Other items							
	<b>Total - 2216</b>							
2225	Welfare of Scheduled Castes, Scheduled Tribes and Other backward classes							
001	Welfare of Scheduled Castes							
	51. Scholarships for students							
	52. Other assistance for students							
	53. Hostels for students							
	54. Wells							

		55. Sanitation						
		56. Housing schemes						
		57. House plots for landless						
		58. Repair of houses						
		59. Wiring of houses						
		60. Training						
		61. Marriage Assistance						
		62. Assistance for medical treatment						
		63. Travel expenses for Tests/Interviews						
		64. Tools for employment						
		65. Other beneficiary oriented schemes						
		66. Integrated development of colonies						
		67. Electrification of colonies						
		68. Repairs and maintenance of Colony Roads and bridges						
		69. Drinking water for colonies						
		70. Other schemes for colonies						
		80. Other items						
		<b>Total - 2225</b>						
2230	Labour and Employment							
001	Labour and Employment Programme							
		51. Insurance for workers						
		52. Assistance to Labour co-operatives						
		53. Unemployment allowance						
		54. Agricultural workers pension						
		55. Assets for self employment						
		56. Financial assistance to self help groups under SGSY						
		57. Revolving Fund to N.HG's/ADS/CDS and SHG's						
		58. Marketing fairs for self employed groups						
		59. Employment oriented training programmes						
		80. Other items						
		<b>Total - 2230</b>						



2235	Social security and welfare							
001	Welfare of handicapped							
	51. Equipment for physically challenged							
	52. Self employment for physically challenged							
	53. Hearing aids for deaf							
	54. Equipment for mentally challenged							
	55. Equipment for visually handicapped							
	56. Housing							
	80. Other items							
002	Child welfare							
	51. Honorarium for Anganwadi Workers and Helpers							
	52. Infrastructure facilities for Anganwadis							
	53. Baby friendly toilets							
	54. Anganwadi Nutrition scheme							
	55. Supplementary Nutrition programme for children and adolescent girls and breast-feeding mothers							
	56. Balika Samridhi Yojana							
	80. Other items							
003	Women's welfare							
	51. House construction							
	52. Employment training							
	53. Self employment programmes							
	54. Assistance for the marriage of the daughter of poor widows							
	55. Maternity welfare							
	56. Assistance for intercaste marriage							
	57. Repairs of Houses							
	58. Other assistance							
004	Welfare of aged, infirm and destitutes							
	51. House construction for destitutes							
	52. Renovation of houses of destitutes							
	53. Maintenance of old age homes/Day care centres							
	54. Service Package - Ashraya							

005	<p>55. Other assistance</p> <p>Pensions and other Social Security Schemes</p> <p>51. National Old Age Pension Scheme</p> <p>52. Widow Pension</p> <p>53. Pension for physically challenged</p> <p>54. Pension for unmarried women</p> <p>55. Insurance schemes</p> <p>56. Other pensions and schemes</p> <p><b>Total - 2235</b></p>							
2236	<p>Nutrition</p> <p>001 Distribution of nutritious food and beverages</p> <p>51. Special Nutrition Programmes</p> <p>80. Other items</p> <p><b>Total - 2236</b></p>							
2245	<p>Relief on Account of Natural Calamities</p> <p>001 Drought</p> <p>51. Gratuitous relief</p> <p>002 Floods, Cyclones and other natural calamities</p> <p>51. Gratuitous relief</p> <p><b>Total - 2245</b></p>							
2401	<p>Crop Husbandry</p> <p>001 Krishi Bhavans and Farms</p> <p>02. Wages</p> <p>13. Office expenses</p> <p>14. Rent, rates and taxes</p> <p>51. Repairs and maintenance</p>							
002	<p>Crops</p> <p>51. Integrated paddy projects</p> <p>52. Coconut development</p> <p>53. Areca nut development</p> <p>54. Plantain development</p> <p>55. Paddy production incentive</p> <p>56. Spices</p>							

		57. Vanilla 58. Mushroom 59. Mulberry 60. Honey bee 61. Rubber 62. Cashew nut 63. Medicinal Plants 64. Vegetable development 80. Other items						
003	Other Agricultural schemes	51. Seeds and Plants 52. Fertilizers and pesticides 53. Training, study and awareness 54. Crop Insurance 55. Horticulture 56. Development of Agriculture Farms 57. Revolving fund to Farmer groups/Padasekhara Samithies 80. Other items <b>Total - 2401</b>						
2402 001	Soil and Water Conservation Conservation Programme	51. Soil Conservation 52. Water Conservation 53. Rain Water harvesting 54. Renovation of ponds, lakes etc. 55. Watershed management 80. Other items <b>Total - 2402</b>						
2403 001	Animal husbandry Veterinary Hospitals and Dispensaries	02. Wages 13. Office expenses						

		14. Rent, rates and taxes 21. Supplies and materials 51. Repairs and maintenance 52. Medicine						
002	Development Projects	51. Cattle development 52. Buffalo development 53. Special Livestock Breeding programme 54. Goat Development 55. Piggery Development 56. Egg - Chicken development 57. Broiler - Chicken development 58. Duck and Kada development 59. Hatcheries, nurseries 60. Development of other livestock 61. Fodder development 62. Livestock and poultry insurance 63. Slaughter houses 64. Anti Rabies vaccination 65. Control of stray dogs 80 Other items <b>Total - 2403</b>						
2404	Dairy development							
001	Dairy development projects	51. Milk co-operative societies 52. Milk collection, pasteurisation and distribution 80 Other items <b>Total - 2404</b>						
2405	Fisheries							
001	Institutions	51. Matsyabhavan 52. Fisheries School 53. Other institutions						

002	Fisheries projects							
		51. Prawn farming						
		52. Fresh water fish farming						
		53. Ornamental fish farming						
		54. Backwater fisheries projects						
		55. Marine fisheries projects						
		56. Equipment for fishing						
		57. Processing, Preservation and marketing						
		58. Fishing co-operative societies						
		59. Self Help groups						
		60. Repairs and maintenance of landing centres						
		80. Other items						
		<b>Total - 2405</b>						
2406	Forestry and Wild life							
001	Forest conservation, development and regeneration							
		51. Forestry programmes						
		52. Fencing						
		80. Other items						
		<b>Total - 2406</b>						
2425	Co-operation							
001	Development projects							
		51. Projects in co-operative sector						
		<b>Total - 2425</b>						
2515	Rural Development Programmes							
001	Elected Representatives							
		01. Salaries (House rent allowance of President of District Panchayat)						
		06. Honorarium (including sitting fee)						
		11. Travel expenses						
002	Establishment and services							
		01 Salaries						
		02 Wages						
		11. Travel expenses						

	<p>11. Office expenses (includes telephone charges of President, electricity charges etc.)</p> <p>13. Rent, rates and taxes</p> <p>15. Audit fee</p> <p>20. Other administrative expenses (including expenses related to election)</p> <p>21. Supplies and Materials</p> <p>26. Publicity and Campaign (including printing of Publicity materials, public TV, Radio etc.)</p> <p>28. Professional services</p> <p>51. Leave salary contribution (of deputationists)</p> <p>52. Maintenance and repairs</p> <p>53. Motor vehicles</p> <p>54. Expenditure related to crematoriums and burial grounds</p> <p>55. Burial of unclaimed dead bodies and dead bodies of animals</p> <p>56. Plan formulation</p> <p>57. Plan monitoring</p> <p>58. Modernisation programmes</p> <p>59. Preparation of Citizen's charter</p> <p>60. Surveys/Studies/Awareness programmes</p> <p>61. Powerline mapping</p> <p>62. Panchayat Resource mapping</p> <p>63. Cadastral Map</p> <p>64. Panchayat Computerisation/Data entry</p> <p>65. Training programmes</p> <p>66. Tourism development</p> <p>67. Subscription for Website</p> <p>68. Newspapers, periodicals and books</p> <p>69. Hospital Kiosk expenses</p> <p>70. Write off</p>							
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		80. Other items						
799	Suspense*							
		99. Stock						
911	Deduct - Recoveries of over payments relating to previous years							
		01. Deduct - Recoveries of over payments						
		<b>Total - 2515</b>						
2702	Minor Irrigation							
001	Irrigation projects							
		51. Maintenance of reservoirs						
		52. Maintenance of Lift Irrigation projects						
		53. OYEC for irrigation projects						
		54. Prevention of flood/sea erosion						
		80. Other items						
		<b>Total - 2702</b>						
2801	Power							
001	Rural electrification							
		51. Maintenance of street lights						
		52. Current charges of street lights						
		53. Electrification of colonies						
		80. Other items						
		<b>Total - 2801</b>						
2810	Non-conventional sources of energy							
001	Energy Projects							
		51. Bio-gas						
		52. Solar energy project						
		53. Wind energy project						
		80. Other items						
		<b>Total - 2810</b>						
2851	Village Small scale industries							
001	Industrial Development							

\* Materials purchased for issue to all works other than road works

		51. Industrial training						
		52. Repairs and maintenance of Industrial estates						
		53. Food processing industry						
		54. Ready made garment making/tailoring						
		55. 'Thazhapaya' manufacture						
		56. Furniture industry						
		57. Handicrafts industry						
		58. Clay industry						
		59. Handloom industry						
		60. Coir industry						
		61. Khadi and Village Industries						
		62. Sericulture						
		63. Electric and Electronic industries						
		80. Other items						
		<b>Total - 2851</b>						
3054	Roads and Bridges							
001	Road and bridge works							
		51. Repairs and maintenance of roads						
		52. Repairs and maintenance of bridges						
799	Suspense*							
		99. Stock						
		<b>Total - 3054</b>						
		<b>Total Revenue Account - Expenditure</b>						
		<b><u>Capital Account - Expenditure</u></b>						
4202	Capital outlay on Education, Sports, Art and Culture							
001	Construction and acquisition of assets							
		51. Pre-primary Education						
		52. Primary Education						
		53. Secondary Education						
		54. Adult Education						

\* Materials purchased for issue to road works.



		55. Technical Education						
		56. Youth Hostels						
		57. Sports Stadia						
		58. Public libraries						
		59. Museums						
		80. Other items						
		<b>Total - 4202</b>						
4210	Capital outlay on Medical and Public Health							
001	Construction and acquisition of assets							
	51. Hospitals and Dispensaries - Allopathy							
	52. Hospitals and Dispensaries - Ayurveda							
	53. Hospitals and Dispensaries - Homeopathy							
	54. Other systems of medicine							
	80. Other items							
	<b>Total - 4210</b>							
4211	Capital outlay on Family welfare							
001	Construction and acquisition of assets							
	51. Rural Family Welfare							
	<b>Total - 4211</b>							
4215	Capital outlay on Water supply and Sanitation							
001	Construction and acquisition of assets							
	51. Construction of Water sources							
	52. New pipe line projects							
	53. Construction of drainage							
	54. Sewerage services - construction							
	<b>Total - 4215</b>							
4225	Capital outlay on welfare of Scheduled Castes, Scheduled Tribes and other backward classes							
001	Construction and acquisition of assets							
	51. Welfare of Scheduled Castes							
	52. Welfare of Scheduled Tribes							
	<b>Total - 4225</b>							
4235	Capital outlay on Social security and welfare							

001	Construction and acquisition of assets 51. Anganwadis 52. Other assets <b>Total - 4235</b>							
4401	Capital Outlay on Crop Husbandry							
001	Construction and acquisition of assets 51. Agricultural farms 52. Krishi Bhavans 53. Mechanisation <b>Total - 4401</b>							
4402	Capital Outlay on Soil and Water conservation							
001	Construction and acquisition of assets 51. Construction of bunds 52. Other conservation projects 53. Land reclamation and development <b>Total - 4402</b>							
4403	Capital Outlay on Animal Husbandry							
001	Construction and acquisition of assets 51. Hospitals and Dispensaries 52. Slaughter houses <b>Total - 4403</b>							
4404	Capital Outlay on Dairy Development							
001	Construction and acquisition of assets 51. Dairy Development projects <b>Total - 4404</b>							
4405	Capital Outlay on Fisheries							
001	Construction and acquisition of assets 51. Fisheries Development <b>Total - 4405</b>							
4406	Capital outlay on forestry and wild life							
001	Construction and acquisition of assets 51.Environmental forestry and wild life <b>Total - 4406</b>							

4515	Capital outlay on Rural Development Programmes						
001	Construction and acquisition of assets						
	51. Acquisition/Purchase of land						
	52. Office buildings						
	53. Public markets						
	54. Bus stand/ Shopping complex						
	55. Furniture						
	56. Crematorium/burial ground						
	57. Motor Vehicles						
	80. Other items						
	<b>Total - 4515</b>						
4702	Capital outlay on minor irrigation						
001	Construction and acquisition of assets						
	51. Irrigation projects						
	<b>Total - 4702</b>						
4801	Capital outlay on Power projects						
001	Construction and acquisition of assets						
	51. Line extension/street lights						
	52. Micro-hydel/ thermal power projects						
	<b>Total - 4801</b>						
4810	Capital outlay on non-conventional sources of energy						
001	Construction and acquisition of assets						
	51. Non conventional energy						
	<b>Total - 4810</b>						
4851	Capital outlay on Village small scale industries						
001	Construction and acquisition of assets						
	51. Mini Industrial estates						
	<b>Total - 4851</b>						
5054	Capital outlay on roads and bridges						
001	Construction and acquisition of assets						
	51. Roads and lanes						
	52. Bridges and culverts						
	<b>Total - 5054</b>						

	<b>Total Capital Account - Expenditure</b>							
	<b><u>Loans and Advances</u></b>							
	<i>Debt</i>							
6003	Internal Debt							
001	Loans							
	51. Loans from Financial institutions							
	<b>Total - 6003</b>							
6004	Loans and advances from Central/State Governments							
001	Non plan and plan loans							
	51. Loan plan loans							
	52. Loan for plan schemes							
	<b>Total - 6004</b>							
	<b>Total - Loans and Advances</b>							
	<b>Total Part I - Panchayat Fund</b>							
	<b><u>Part II – Debt Heads</u></b>							
	<i>Deposits and Advances</i>							
	<b><u>Deposits</u></b>							
8443	Deposits							
001	Security Deposits and other deposits							
	01. Earnest Money Deposit							
	02. Other Security Deposits							
	03. Retention							
	04. Library Cess - Arrears							
	05. Library Cess - Current year							
	06. Royalty							
	07. River Management Fund							
	08. Surcharges							
	09. Service tax payable to Central Government							
	10. Beneficiary contribution							
	11. Income tax							
	12. VAT							
	13. Construction Workers Welfare Fund							

		14. GPF						
		15. KPEPF						
		16. SLI						
		17. GIS						
		18. FBS						
		19. LIC						
		20. House Building Advance						
		21. Motor Conveyance Advance						
		22. For remittance to other Panchayats						
		23. Revenue Recovery/Court attachment						
		24. For remittance to financial institutions						
		25. Tax/non-tax receipts received in advance/excess						
		26. Distress Relief Fund						
		27. Endowments and Trusts						
		80. Other deposits						
		<b>Total - 8443</b>						
		<b>Advances</b>						
8550	Advances							
001	Advances to Agencies and Individuals							
	01. Advances to Implementing Agencies/Accredited Agencies							
	02. Mobilisation advance to conveners							
	03. Secured Advance							
	04. Advances to employees							
	80. Other Advances							
	<b>Total - 8550</b>							
	<b>Total Part II - Debt Heads</b>							
	<b>Total Part I + II</b>							

Block/District Panchayat

**BUDGET ESTIMATES**

**1. Abstract**

**Receipts**

(In Rupees)

Head of Account		Accounts previous year 200.... - 0....	Budget estimate Current year 200.... - 0....	Revised budget estimate Current year 200.... - 0....	Difference between column (3) and (4)	Budget estimate next year 200.... - 0....	Difference between column (4) and (6)	Explanation for the variation shown in column 7
1		2	3	4	5	6	7	8
<b>Part I - Panchayat Fund</b>								
0049 to 1055	Revenue Account - Non-tax receipts							
1601 } 1604 }	Funds, Grants-in-aid, Contributions and Compensations							
4000	Capital Account - Receipts							
6003 } 6004 }	Loans and Advances							
<b>Total of Part I - Panchayat Fund</b>								
<b>Part II - Debt Heads</b>								
8443 } 8550 }	Deposits and Advances							
<b>Total of Part II - Debt Heads</b>								
<b>Total of Part I and II</b>								
Opening Balance:								
(i) Cash in hand								
(ii) Cash in Treasury								
(iii) Cash in Bank								
<b>Grand Total</b>								

**Payments**

*(In Rupees)*

<i>Head of Account</i>		<i>Accounts previous year 200.... - 0....</i>	<i>Budget estimate Current year 200.... - 0....</i>	<i>Revised budget estimate Current year 200.... - 0....</i>	<i>Difference between column (3) and (4)</i>	<i>Budget estimate next year 200.... - 0....</i>	<i>Difference between column (4) and (6)</i>	<i>Explanation for the variation shown in column 7</i>
1		2	3	4	5	6	7	8
	<b>Part I - Panchayat Fund</b>							
2049 to 3055	Revenue Account - Expenditure							
4059 to 5055	Capital Account - Expenditure							
6003 } 6004 }	Loans and Advances							
	<b>Total of Part I - Panchayat fund</b>							
	<b>Part II - Debt Heads</b>							
8443 } 8550 }	Deposits and Advances							
	<b>Total of Part II - Debt Heads</b>							
	<b>Total of Part I and II</b>							
	Annual Closing balance:							
	(i) Cash in hand							
	(ii) Cash in Treasury							
	(iii) Cash in Bank							
	<b>Grand Total</b>							

**Block/District Panchayat**

**2. Detailed Budget Estimates**

**Receipts**

*(Rupees)*

Head of Account		Accounts previous year 200.... - 0....	Budget estimate Current year 200.... - 0....	Revised budget estimate Current year 200.... - 0....	Difference between column (3) and (4)	Budget estimate next year 200.... - 0....	Difference between column (4) and (6)	Explanation for the variation shown in column 7
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Part I – Panchayat Fund</b>								
<i>(ii) Revenue Account – Non tax receipt</i>								
0049	Interest receipts							
001	Interest and penal interest							
	01. Interest on cash balance investments							
	02. Interest on bank accounts							
	03. Penal interest							
	<b>Total - 0049</b>							
0202	Education, Sports, Art and Culture							
001	Receipts under Education, Sports, Art and Culture							
	01. Pre-primary Education							
	02. Primary Education							
	03. Secondary Education							
	04. Technical Education							
	05. Sports and Youth Welfare							
	06. Art and Culture							
	07. Public Libraries							
	80. Other receipts							
	<b>Total - 0202</b>							
0210	Medical and Public Health							



001	Receipts from Hospitals and Dispensaries	01. Allopathy 02. Ayurveda 03. Homeopathy 04. Other Systems of Medicine					
002	Public Health	01. Licence fee under Prevention of Food Adulteration Act 80. Other receipts <b>Total - 0210</b>					
0215	Water Supply and Sanitation						
001	Receipts under water supply and sanitation	01. Rural water supply schemes 02. Sewerage schemes 03. Comfort stations 04. Fees and fines 80. Other receipts <b>Total - 0215</b>					
0216	Housing						
001	Receipts under housing	01. Contributions and other receipts <b>Total - 0216</b>					
0235	Social Security and Welfare						
001	Social Security and Welfare programme	01. Contributions and other receipts <b>Total - 0235</b>					
0401	Crop husbandry						
001	Agriculture	01. Agricultural farms 02. Agricultural machinery 80. Other receipts <b>Total - 0401</b>					
0403	Animal Husbandry						
001	Receipts under Animal Husbandry Programme						

		01. Contributions and other receipts <b>Total - 0403</b>					
0404	Dairy Development						
001	Receipts under Dairy Development Programme	01. Contributions and other receipts <b>Total - 0404</b>					
0405	Fisheries						
001	Fisheries Development	01. Contributions and other receipts 02. Licence fees, fines etc. <b>Total - 0405</b>					
0406	Forestry and wild life						
001	Eco-forestry and wild life	01. Contributions and other receipts 02. Wild life park and museum <b>Total - 0406</b>					
0515	Rural Development Programmes						
001	Receipts under the Panchayat Raj Act	01. Fine on encroachment 02. Fine and forfeiture 03. Contributions from Trustees of Centres of Pilgrimage 04. Dangerous and Offensive Trades Licence Fee 05. Building permit fee 06. Factory Licence fee 07. Installation of machinery licence fee 08. Private markets licence fee 09. Private slaughter house licence fee 10. Private parking area licence fee 11. Domestic pig/dog licence fee 12. Private hospitals/paramedical institutions registration fee 13. Tutorial institutions registration fee 14. Vehicle, Boat etc registration fee 15. Conservancy receipts					

		16. Market receipts 17. Bus stand receipts 18. Other vehicle stand fees 19. Slaughter house receipts 20. Ferry receipts 21. Quarry, Sand etc receipts 22. Burial ground/crematorium receipts 23. Parking facility receipts 80. Other receipts					
800	Other receipts	01. Fines imposed by courts 02. Licence fee under Cinema Regulation Act 03. Licence fee under PPR Act 04. Receipts under Town Planning Act 05. Cost of forms, copying fee etc 06. Lapsed deposits 07. Demand Notice fee, Warrant fee etc. 08. Fee relating to Birth and Death Registration 09. Fees relating to Registration under Hindu Marriage Act 10. Fees relating to Registration under Common Marriage Rules 11. Cattle pound receipts 12. Rent on land and building 13. Hire charges of vehicles 14. Restoration charges of road cutting 15. Hospital Kiosk receipts 16. Awards and Incentives 80 Other receipts					
911.	Deduct - Refunds of receipts relating to previous years	01. Deduct - Refunds of receipts					
		<b>Total - 0515</b>					
0702	Minor irrigation						
001	Surface water, Ground water and Flood Control	01. Contribution and other receipts					

		<b>Total - 0702</b>					
0801	Power						
001	Rural electrification						
		01. Contribution and other receipts					
		<b>Total - 0801</b>					
0810	Non-conventional energy sources						
001	Receipts under non-conventional energy						
		01. Contribution and other receipts					
		<b>Total - 0810</b>					
0851	Village Small Industries						
001	Small Industries						
		01. Contributions and other receipts					
		<b>Total - 0851</b>					
1054	Roads and Bridges						
001	Receipts under Roads and Bridges						
		01. Contributions and other receipts					
		02. Toll					
		<b>Total - 1054</b>					
		<b>Total Non-tax Receipts</b>					
	<b><u>Funds, Grants-in-aid, Contributions and Compensations</u></b>						
1601	Grants-in-aid and contributions from Central/State Governments and other Agencies						
001	Non Plan grants from Central Government						
		01. National Old Age Pension Scheme					
		02. Maternity Welfare Scheme					
		03. Grant for Railway Level Cross Maintenance					
		80. Other receipts					
002	Plan grants from Central Government						
		01. Total Sanitation					
		02. SGSY					
		03. Literacy					
		04. Drinking water projects					

003	<p>Non plan grants from State Government</p> <ul style="list-style-type: none"> <li>05. SGRY Cash</li> <li>06. SGRY - Food grains</li> <li>07. Indira Awas Yojana</li> <li>08. Balika Samridhi Yojana</li> <li>09. NREGA</li> <li>80. Other receipts</li> <li>01. Public Works Department</li> <li>02. General Education Department</li> <li>03. Technical Education Department</li> <li>04. Health Department</li> <li>05. Ayurveda</li> <li>06. Homoeopathy</li> <li>07. Other systems of medicine</li> <li>08. Scheduled Caste Development Department</li> <li>09. Scheduled Tribe Development Department</li> <li>10. Social Welfare Department - Child Welfare</li> <li>11. Social Welfare - Widow Pension</li> <li>12. Social Welfare - Pension for Physically and mentally challenged</li> <li>13. Social Welfare - Assistance for inter-caste marriage</li> <li>14. Social Welfare - Assistance for marriage of the daughters of poor widows</li> <li>15. Social Welfare - Pension for unmarried women</li> <li>16. Social Welfare - Other financial assistances/pensions</li> <li>17. Labour Department - Agricultural Workers Pension</li> <li>18. Labour Department - Unemployment wages</li> <li>19. Agriculture Department</li> <li>20. Animal Husbandry Department</li> <li>21. Dairy Development Department</li> <li>22. Co-operation Department</li> <li>23. Rural Development Department</li> <li>24. Minor Irrigation Department</li> <li>25. Industries Department</li> </ul>					
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004	<p>Plan grants from State Government</p> <p>26. Fisheries Department 27. Social Forestry 28. Modernisation Programmes 29. Flood relief/Drought relief/Distress relief 80. Other receipts</p> <p>01. Public Works Department 02. General Education Department 03. Technical Education Department 04. Health Department 05. Ayurveda 06. Homoeopathy 07. Other systems of medicine 08. Scheduled Caste Development Department 09. Scheduled Tribe Development Department 10. Agriculture Department 11. Animal Husbandry Department 12. Dairy Development Department 13. Co-operation Department 14. Rural Development Department 15. Minor Irrigation Department 16. Industries Department 17. Fisheries Department 18. Social Forestry 19. Modernisation Programme 20. Flood relief/Drought relief/Distress relief 80. Other receipts</p>						
800	<p>Other grants and contributions</p> <p>01. Kudumbasree 02. Literacy Programme 03. Sarva Siksha Abhiyan 04. Keralolsavam 05. Library grant</p>						

		80.Other grants and contributions					
		<b>Total - 1601</b>					
1604	Funds, Compensations and Assignments from State Government						
001	Funds, Compensations and assignments						
		01. Development Fund- General					
		02. Development Fund - SCP					
		03. Development Fund - TSP					
		04. Development Fund - Central FC					
		05. Other items					
		06. Maintenance Fund - Non-road assets					
		07. Maintenance Fund - Road assets					
		08. General purpose fund					
		80. Other receipts					
		<b>Total - 1604</b>					
	<b>Total Funds, Grants-in-aid, Contributions and Compensations</b>						
	<b>Total Revenue Account - Receipts</b>						
	<b><u>Capital Account Receipts</u></b>						
4000	Capital receipts						
001	Receipts of capital nature						
		01. Sale proceeds of assets					
		80.Other receipts					
		<b>Total - 4000</b>					
	<b>Total Capital Account - Receipts</b>						
	<b><u>Loans and Advances</u></b>						
	<b><u>Debt</u></b>						
6003	Internal Debt						
001	Loans						
		51. Loans from Financial institutions					
		<b>Total - 6003</b>					
6004	Loans and advances from Central/State Governments						
001	Non plan and plan loans						
		51. Non plan loans					

		52. Loan for Plan Schemes					
		<b>Total - 6004</b>					
		<b>Total - Loans and Advances</b>					
		<b>Total Part I - Panchayat Fund</b>					
		<b><u>Part II – Debt Heads</u></b>					
		<i>Deposits and Advances</i>					
		<b><u>Deposits</u></b>					
8443	Deposits						
001	Security Deposits and other deposits						
		01. Earnest Money Deposit					
		02. Other Security Deposits					
		03. Retention					
		04. Library Cess - Arrears					
		05. Library Cess - Current year					
		06. Royalty					
		07. River Management Fund					
		08. Surcharges					
		09. Service tax payable to Central Government					
		10. Beneficiary contribution					
		11. Income tax					
		12. VAT					
		13. Construction Workers Welfare Fund					
		14. GPF					
		15. KPEPF					
		16. SLI					
		17. GIS					
		18. FBS					
		19. LIC					
		20. House Building Advance					
		21. Motor Conveyance Advance					
		22. For remittance to other Panchayats					
		23. Revenue Recovery/Court attachment					
		24. For remittance to financial institutions					



	25. Tax/ non-tax receipts received in advance/ excess					
	26. Distress Relief Fund					
	27. Endowments and Trusts					
	80. Other deposits					
	<b>Total - 8443</b>					
	<b><u>Advances</u></b>					
8550	Advances					
001	Advances to Agencies and Individuals					
	01. Advances to Implementing Agencies/ Accredited Agencies					
	02. Mobilisation advance to conveners					
	03. Secured Advance					
	04. Advances to employees					
	80. Other Advances					
	<b>Total - 8550</b>					
	<b>Total Part II - Debt Heads</b>					
	<b>Total Part I + II</b>					

## Payments

(Rupees)

Head of Account	Accounts previous year 200.... - 0.....	Budget estimate Current year 200.... - 0.....	Revised budget estimate Current year 200.... - 0.....	Difference between column (3) and (4)	Budget estimate next year 200.... - 0.....	Difference between column (4) and (6)	Explanation for the variation shown in column 7
1	2	3	4	5	6	7	8
<b><u>Part I – Panchayat Fund</u></b>							
<b><i>Revenue Account – Expenditure</i></b>							
2049	Interest Payments						
001	Interest on Internal Debt						
	51. Interest						
002	Interest on Loans and Advances from Central/State Governments						
	51. Interest						
	<b>Total - 2049</b>						
2071	Pension and other retirement benefits						
101	Contribution towards pension and gratuity						
	51. Contribution						
	<b>Total - 2071</b>						
2202	General Education						
001	Pre-primary schools						
	02. Wages						
	13. Office expenses						
	14. Rent, Rates and taxes						
	27. Minor works						
	51. Improving quality of education						
	52. Integrated programmes						
	53. Noon meal programme						
	54. Scholarships and incentives						

002	Primary schools	02. Wages 13. Office expenses 14. Rent rates and taxes 27. Minor works 51. Improving quality of education 52. Integrated programmes 53. Noon meal programme 54. Library						
003	Secondary Education	02. Wages 13. Office expenses 14. Rent, rates and taxes 27. Minor works 51. Improving quality of education 52. Library 53. Integrated programmes 54. <u>IT@school</u> - infrastructure 55. Scholarships and incentives						
004	Adult education	51. Rural functional literacy programme						
005	Training	51. Computer training 80. Other items						
006	Infrastructure Development	51. Maintenance of buildings 52. Drinking water facilities - maintenance 53. Furniture 54. Play ground - maintenance 55. Sanitation facilities - maintenance 56. Compound wall maintenance 57. Installation of Laboratory/Computer 80 Other items						

		<b>Total - 2202</b>						
2203	Technical education							
001	Vocational education institutions							
		02. Wages						
		13. Office expenses						
		14. Rent, rates and taxes						
		51. Improving quality of education						
		52. Building maintenance						
		53. Drinking water facilities - maintenance						
		54. Furniture						
		55. Play ground - maintenance						
		56. Sanitation facilities - maintenance						
		57. Installation of Laboratory/Computer						
		58. Library						
		59. Laboratories						
		80. Other items						
		<b>Total - 2203</b>						
2204	Sports and Youth Welfare							
001	Sports and games							
		51. Sports stadium - maintenance						
		52. Sports equipment						
		53. Sports training						
		80 Other items						
		<b>Total - 2204</b>						
2205	Art and Culture							
001	Promotion of art and culture							
		51. Supply of furniture						
		52. Supply of books						
		53. Maintenance						
		54. Keralolsavam						
002	Libraries and Museums							

	51. Books and periodicals to Panchayat Libraries and reading rooms 52. Maintenance of Panchayat Libraries and reading rooms 53. Books and Periodicals to other libraries and reading rooms 54. Museums 80. Other items <b>Total - 2205</b>							
2210	Medical and Public Health							
001	Allopathy Hospitals and Dispensaries	02. Wages 13. Office expenses 14. Rent, rates and taxes 21. Materials & Supplies 51. Repairs and Maintenance 52. Preventive medicine camps 53. Women's Health Programmes 54. Children's Health Programmes 55. Bio-medical waste management in hospitals 56. Health Insurance 57. Medicine 58. Hire charges on vehicles & equipments 80. Other items						
002	Ayurveda Hospitals and Dispensaries	02. Wages 13. Office expenses 14. Rent, rates and taxes 21. Materials & Supplies 51. Repairs and Maintenance 52. Medicine purchase 53. Medical Camps 80. Other items						

003	Homoeo Hospitals and Dispensaries							
		02. Wages						
		13. Office expenses						
		14. Rent, rates and taxes						
		21. Materials & Supplies						
		51. Repairs and Maintenance						
		52. Medicine						
		53. Medical Camps						
		80 Other items						
004	Other systems - Hospitals and Dispensaries							
		02. Wages						
		13. Office expenses						
		14. Rent, rates and taxes						
		21. Materials & Supplies						
		51. Repairs and Maintenance						
		52. Medicine						
		80 Other items						
		<b>Total - 2210</b>						
2211	Family welfare							
001	Welfare Programmes							
		51. Rural family welfare programmes						
		52. Maternity and child health						
		80. Other items						
		<b>Total - 2211</b>						
2215	Water supply and sanitation							
001	Rural water supply schemes							
		02. Wages						
		51. Repairs and Maintenance						
		52. Current charges						
		53. Renovation of water sources						
		54. Improvement the quality of water						
		55. Maintenance of drinking water schemes in slums						

	56. Maintenance of drinking water schemes							
	57. Open wells							
	58. Renovation of existing wells							
	59. OYEC for new drinking water projects							
	60. Jalanidhi projects							
	61. Sector Reforms Projects							
	62. Borewells							
	80. Other items							
002	Sanitation services							
	02. Wages							
	24. Petrol, Oil, lubricants							
	51. Repairs and Maintenance							
	52. Sanitation facilities							
	53. Vector control							
	80. Other items							
300	Sanitation Programmes							
	51. Total Sanitation programme							
	52. Other sanitation schemes							
	<b>Total - 2215</b>							
2216	Housing							
001	Construction of houses							
	51. Construction of houses							
	52. Construction of houses in slums							
	53. Cluster houses							
	54. Repairs of houses							
	55. Strengthening of houses							
	56. Wiring of Houses							
	80. Other items							
	<b>Total - 2216</b>							
2225	Welfare of Scheduled Castes, Scheduled Tribes and Other backward classes							
001	Welfare of Scheduled Castes							
	51. Scholarships for students							

		52. Other assistance for students						
		53. Hostels for students						
		54. Wells						
		55. Sanitation						
		56. Housing schemes						
		57. House plots for landless						
		58. Repair of houses						
		59. Wiring of houses						
		60. Training						
		61. Marriage Assistance						
		62. Assistance for medical treatment						
		63. Travel expenses for Tests/Interviews						
		64. Tools for employment						
		65. Other beneficiary oriented schemes						
		66. Integrated development of colonies						
		67. Electrification of colonies						
		68. Repairs and maintenance of Colony Roads and bridges						
		69. Drinking water for colonies						
		70. Other schemes for colonies						
		80. Other items						
		<b>Total - 2225</b>						
2230	Labour and Employment							
001	Labour and Employment Programme							
		51. Insurance for workers						
		52. Assistance to Labour co-operatives						
		53. Unemployment allowance						
		54. Agricultural workers pension						
		55. Assets for self employment						
		56. Financial assistance to self help groups under SGSY						
		57. Revolving Fund to N.HG's/ ADS/CDS and SHG's						



	58. Marketing fairs for self employed groups 59. Employment oriented training programmes 80. Other items <b>Total - 2230</b>							
2235	Social security and welfare							
001	Welfare of handicapped							
	51. Equipment for physically challenged 52. Self employment for physically challenged 53. Hearing aids for deaf 54. Equipment for mentally challenged 55. Equipment for visually handicapped 56. Housing 80. Other items							
002	Child welfare							
	51. Honorarium for Anganwadi Workers and Helpers 52. Infrastructure facilities for Anganwadis 53. Baby friendly toilets 54. Anganwadi Nutrition scheme 55. Supplementary Nutrition programme for children and adolescent girls and breast-feeding mothers 56. Balika Samridhi Yojana 80. Other items							
003	Women's welfare							
	51. House construction 52. Employment training 53. Self employment programmes 54. Assistance for the marriage of the daughter of poor widows 55. Maternity welfare 56. Assistance for intercaste marriage 57. Repairs of Houses							

004	Welfare of aged, infirm and destitutes	58. Other assistance						
		51. House construction for destitutes						
		52. Renovation of houses of destitutes						
		53. Maintenance of old age homes/Day care centres						
		54. Service Package - Ashraya						
		55. Other assistance						
005	Pensions and other Social Security Schemes							
		51. National Old Age Pension Scheme						
		52. Widow Pension						
		53. Pension for physically challenged						
		54. Pension for unmarried women						
		55. Insurance schemes						
		56. Other pensions and schemes						
		<b>Total - 2235</b>						
2236	Nutrition							
001	Distribution of nutritious food and beverages							
		51. Special Nutrition Programmes						
		80. Other items						
		<b>Total - 2236</b>						
2245	Relief on Account of Natural Calamities							
001	Drought							
		51. Gratuitous relief						
002	Floods, Cyclones and other natural calamities							
		51. Gratuitous relief						
		<b>Total - 2245</b>						
2401	Crop Husbandry							
001	Krishi Bhavans and Farms							
		02. Wages						
		13. Office expenses						
		14. Rent, rates and taxes						
		51. Repairs and maintenance						
002	Crops							

		51. Integrated paddy projects 52. Coconut development 53. Areca nut development 54. Plantain development 55. Paddy production incentive 56. Spices 57. Vanilla 58. Mushroom 59. Mulberry 60. Honey bee 61. Rubber 62. Cashew nut 63. Medicinal Plants 64. Vegetable development 80. Other items						
003	Other Agricultural schemes	51. Seeds and Plants 52. Fertilizers and pesticides 53. Training, study and awareness 54. Crop Insurance 55. Horticulture 56. Development of Agriculture Farms 57. Revolving fund to Farmer groups/Padasekhara Samithies 80. Other items <b>Total - 2401</b>						
2402	Soil and Water Conservation							
001	Conservation Programme	51. Soil Conservation 52. Water Conservation 53. Rain Water harvesting 54. Renovation of ponds, lakes etc. 55. Watershed management						

		80. Other items							
		<b>Total - 2402</b>							
2403	Animal husbandry								
001	Veterinary Hospitals and Dispensaries								
		02. Wages							
		13. Office expenses							
		14. Rent, rates and taxes							
		21. Supplies and materials							
		51. Repairs and maintenance							
		52. Medicine							
002	Development Projects								
		51. Cattle development							
		52. Buffalo development							
		53. Special Livestock Breeding programme							
		54. Goat Development							
		55. Piggery Development							
		56. Egg - Chicken development							
		57. Broiler - Chicken development							
		58. Duck and Kada development							
		59. Hatcheries, nurseries							
		60. Development of other livestock							
		61. Fodder development							
		62. Livestock and poultry insurance							
		63. Slaughter houses							
		64. Anti Rabies vaccination							
		65. Control of stray dogs							
		80 Other items							
		<b>Total - 2403</b>							
2404	Dairy development								
001	Dairy development projects								
		51. Milk co-operative societies							
		52. Milk collection, pasteurisation and distribution							
		80 Other items							

		<b>Total - 2404</b>						
2405	Fisheries							
001	Institutions							
		51. Matsyabhavan						
		52. Fisheries School						
		53. Other institutions						
002	Fisheries projects							
		51. Prawn farming						
		52. Fresh water fish farming						
		53. Ornamental fish farming						
		54. Backwater fisheries projects						
		55. Marine fisheries projects						
		56. Equipment for fishing						
		57. Processing, Preservation and marketing						
		58. Fishing co-operative societies						
		59. Self Help groups						
		60. Repairs and maintenance of landing centres						
		80. Other items						
		<b>Total - 2405</b>						
2406	Forestry and Wild life							
001	Forest conservation, development and regeneration							
		51. Forestry programmes						
		52. Fencing						
		80. Other items						
		<b>Total - 2406</b>						
2425	Co-operation							
001	Development projects							
		51. Projects in co-operative sector						
		<b>Total - 2425</b>						
2515	Rural Development Programmes							
001	Elected Representatives							
		01. Salaries (House rent allowance of President of District Panchayat)						

002	<p>06. Honorarium (including sitting fee)</p> <p>11. Travel expenses</p> <p>Establishment and services</p> <p>01 Salaries</p> <p>02 Wages</p> <p>11. Travel expenses</p> <p>11. Office expenses (includes telephone charges of President, electricity charges etc.)</p> <p>13. Rent, rates and taxes</p> <p>15. Audit fee</p> <p>20. Other administrative expenses (including expenses related to election)</p> <p>21. Supplies and Materials</p> <p>26. Publicity and Campaign (including printing of Publicity materials, public TV, Radio etc.)</p> <p>28. Professional services</p> <p>51. Leave salary contribution (of deputationists)</p> <p>52. Maintenance and repairs</p> <p>53. Motor vehicles</p> <p>54. Expenditure related to crematoriums and burial grounds</p> <p>55. Burial of unclaimed dead bodies and dead bodies of animals</p> <p>56. Plan formulation</p> <p>57. Plan monitoring</p> <p>58. Modernisation programmes</p> <p>59. Preparation of Citizen's charter</p> <p>60. Surveys/Studies/Awareness programmes</p> <p>61. Powerline mapping</p> <p>62. Panchayat Resource mapping</p> <p>63. Cadastral Map</p> <p>64. Panchayat Computerisation/Data entry</p> <p>65. Training programmes</p>							
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		66. Tourism development						
		67. Subscription for Website						
		68. Newspapers, periodicals and books						
		69. Hospital Kiosk expenses						
		70. Write off						
		80. Other items						
799	Suspense*							
		99. Stock						
911	Deduct - Recoveries of over payments relating to previous years							
		01. Deduct - Recoveries of over payments						
		<b>Total - 2515</b>						
2702	Minor Irrigation							
001	Irrigation projects							
		51. Maintenance of reservoirs						
		52. Maintenance of Lift Irrigation projects						
		53. OYEC for irrigation projects						
		54. Prevention of flood/sea erosion						
		80. Other items						
		<b>Total - 2702</b>						
2801	Power							
001	Rural electrification							
		51. Maintenance of street lights						
		52. Current charges of street lights						
		53. Electrification of colonies						
		80. Other items						
		<b>Total - 2801</b>						
2810	Non-conventional sources of energy							
001	Energy Projects							
		51. Bio-gas						
		52. Solar energy project						

\* Materials purchased for issue to all works other than road works

		53. Wind energy project						
		80. Other items						
		<b>Total - 2810</b>						
2851	Village Small scale industries							
001	Industrial Development							
		51. Industrial training						
		52. Repairs and maintenance of Industrial estates						
		53. Food processing industry						
		54. Ready made garment making/tailoring						
		55. 'Thazhapaya' manufacture						
		56. Furniture industry						
		57. Handicrafts industry						
		58. Clay industry						
		59. Handloom industry						
		60. Coir industry						
		61. Khadi and Village Industries						
		62. Sericulture						
		63. Electric and Electronic industries						
		80. Other items						
		<b>Total - 2851</b>						
3054	Roads and Bridges							
001	Road and bridge works							
		51. Repairs and maintenance of roads						
		52. Repairs and maintenance of bridges						
799	Suspense*							
		99. Stock						
		<b>Total - 3054</b>						
	<b>Total Revenue Account - Expenditure</b>							
	<b>Capital Account - Expenditure</b>							

\* Materials purchased for issue to road works.



4202	Capital outlay on Education, Sports, Art and Culture							
001	Construction and acquisition of assets							
	51. Pre-primary Education							
	52. Primary Education							
	53. Secondary Education							
	54. Adult Education							
	55. Technical Education							
	56. Youth Hostels							
	57. Sports Stadia							
	58. Public libraries							
	59. Museums							
	80. Other items							
	<b>Total - 4202</b>							
4210	Capital outlay on Medical and Public Health							
001	Construction and acquisition of assets							
	51. Hospitals and Dispensaries - Allopathy							
	52. Hospitals and Dispensaries - Ayurveda							
	53. Hospitals and Dispensaries - Homeopathy							
	54. Other systems of medicine							
	80. Other items							
	<b>Total - 4210</b>							
4211	Capital outlay on Family welfare							
001	Construction and acquisition of assets							
	51. Rural Family Welfare							
	<b>Total - 4211</b>							
4215	Capital outlay on Water supply and Sanitation							
001	Construction and acquisition of assets							
	51. Construction of Water sources							
	52. New pipe line projects							
	53. Construction of drainage							
	54. Sewerage services - construction							
	<b>Total - 4215</b>							

4225	Capital outlay on welfare of Scheduled Castes, Scheduled Tribes and other backward classes							
001	Construction and acquisition of assets							
	51. Welfare of Scheduled Castes							
	52. Welfare of Scheduled Tribes							
	<b>Total - 4225</b>							
4235	Capital outlay on Social security and welfare							
001	Construction and acquisition of assets							
	51. Anganwadis							
	52. Other assets							
	<b>Total - 4235</b>							
4401	Capital Outlay on Crop Husbandry							
001	Construction and acquisition of assets							
	51. Agricultural farms							
	52. Krishi Bhavans							
	53. Mechanisation							
	<b>Total - 4401</b>							
4402	Capital Outlay on Soil and Water conservation							
001	Construction and acquisition of assets							
	51. Construction of bunds							
	52. Other conservation projects							
	53. Land reclamation and development							
	<b>Total - 4402</b>							
4403	Capital Outlay on Animal Husbandry							
001	Construction and acquisition of assets							
	51. Hospitals and Dispensaries							
	52. Slaughter houses							
	<b>Total - 4403</b>							
4404	Capital Outlay on Dairy Development							
001	Construction and acquisition of assets							
	51. Dairy Development projects							
	<b>Total - 4404</b>							
4405	Capital Outlay on Fisheries							

001	Construction and acquisition of assets 51. Fisheries Development <b>Total - 4405</b>							
4406	Capital outlay on forestry and wild life							
001	Construction and acquisition of assets 51.Environmental forestry and wild life <b>Total - 4406</b>							
4515	Capital outlay on Rural Development Programmes							
001	Construction and acquisition of assets 51. Acquisition/Purchase of land 52. Office buildings 53. Public markets 54. Bus stand/ Shopping complex 55. Furniture 56. Crematorium/burial ground 57. Motor Vehicles 80. Other items <b>Total - 4515</b>							
4702	Capital outlay on minor irrigation							
001	Construction and acquisition of assets 51. Irrigation projects <b>Total - 4702</b>							
4801	Capital outlay on Power projects							
001	Construction and acquisition of assets 51. Line extension/street lights 52. Micro-hydel/ thermal power projects <b>Total - 4801</b>							
4810	Capital outlay on non-conventional sources of energy							
001	Construction and acquisition of assets 51. Non conventional energy <b>Total - 4810</b>							
4851	Capital outlay on Village small scale industries							

001	Construction and acquisition of assets 51. Mini Industrial estates <b>Total - 4851</b>							
5054	Capital outlay on roads and bridges							
001	Construction and acquisition of assets 51. Roads and lanes 52. Bridges and culverts <b>Total - 5054</b>							
	<b>Total Capital Account - Expenditure</b>							
	<b><u>Loans and Advances</u></b>							
	<i>Debt</i>							
6003	Internal Debt							
001	Loans 51. Loans from Financial institutions <b>Total - 6003</b>							
6004	Loans and advances from Central/State Governments							
001	Non plan and plan loans 51. Loan plan loans 52. Loan for plan schemes <b>Total - 6004</b>							
	<b>Total - Loans and Advances</b>							
	<b>Total Part I - Panchayat Fund</b>							
	<b><u>Part II – Debt Heads</u></b>							
	<i>Deposits and Advances</i>							
	<b><u>Deposits</u></b>							
8443	Deposits							
001	Security Deposits and other deposits 01. Earnest Money Deposit 02. Other Security Deposits 03. Retention 04. Library Cess - Arrears 05. Library Cess - Current year							

		06. Royalty						
		07. River Management Fund						
		08. Surcharges						
		09. Service tax payable to Central Government						
		10. Beneficiary contribution						
		11. Income tax						
		12. VAT						
		13. Construction Workers Welfare Fund						
		14. GPF						
		15. KPEPF						
		16. SLI						
		17. GIS						
		18. FBS						
		19. LIC						
		20. House Building Advance						
		21. Motor Conveyance Advance						
		22. For remittance to other Panchayats						
		23. Revenue Recovery/Court attachment						
		24. For remittance to financial institutions						
		25. Tax/non-tax receipts received in advance/excess						
		26. Distress Relief Fund						
		27. Endowments and Trusts						
		80. Other deposits						
		<b>Total - 8443</b>						
		<b><u>Advances</u></b>						
8550		Advances						
001		Advances to Agencies and Individuals						
		01. Advances to Implementing Agencies/Accredited Agencies						
		02. Mobilisation advance to conveners						
		03. Secured Advance						
		04. Advances to employees						

	80. Other Advances							
	<b>Total - 8550</b>							
	<b>Total Part II - Debt Heads</b>							
	<b>Total Part I + II</b>							

\_\_\_\_\_ Village /Block/District Panchayat

**Statement showing Physical Performance of the Panchayat for the previous year (20\_\_ - 20\_\_)**

Head of Account	Name of Project	Budget Provision for the previous year (Rs.)	Expenditure incurred during the previous year (Rs.)	Physical Performance (Detailed description of physical target and achievement made during the previous year)	
				Physical Target	Physical Achievement
(1)	(2)	(3)	(4)	(5)	(6)

Village Panchayat

**Schedule 1 - TAX RECEIPTS**

<i>Sl. No.</i>	<i>Name of tax</i>	<i>Actuals for the first seven months of the current year</i>	<i>Actual for the last five months of the previous year</i>	<i>Total</i>	<i>Estimated addition or deduction</i>	<i>Revised estimate for the current year</i>	<i>Estimated addition or deduction</i>	<i>Budget estimate for the next year</i>
1	2	3	4	5	6	7	8	9



Village/Block/District Panchayat

**Schedule 2 - NON-TAX RECEIPTS**

Sl. No.	Name of Non-tax receipt	Actuals for the first seven months of the current year	Actual for the last five months of the previous year	Total	Estimated addition or deduction	Revised estimate for the current year	Estimated addition or deduction	Budget estimate for the next year
1	2	3	4	5	6	7	8	9

\_\_\_\_\_ Village/Block/District Panchayat

**Schedule 3 - FUNDS, GRANTS IN AID, CONTRIBUTIONS  
AND COMPENSATIONS**

**[[????[CORR OF COL 6 & 8 IN SCH 1,2,3,4,5,6 & 11 [[????]]**

<i>Sl. No.</i>	<i>Name of Fund, Grant in aid, Contribution and Compensation</i>	<i>Actuals for the first seven months of the current year</i>	<i>Actual for the last five months of the previous year</i>	<i>Total</i>	<i>Estimated addition or deduction for the last 5 months of the current year</i>	<i>Revised estimate for the current year</i>	<i>Estimated addition or deduction for the next year</i>	<i>Budget estimate for the next year</i>
1	2	3	4	5	6	7	8	9

\_\_\_\_\_ Village/Block/District Panchayat

### Schedule 4 - CAPITAL RECEIPTS AND LOANS

Sl. No.	Name of Capital receipt or loan	<i>Actuals for the first seven months of the current year</i>	<i>Actual for the last five months of the previous year</i>	<i>Total</i>	<i>Estimated addition or deduction</i>	<i>Revised estimate for the current year</i>	<i>Estimated addition or deduction</i>	<i>Budget estimate for the next year</i>
1	2	3	4	5	6	7	8	9
	<b>A. CAPITAL RECEIPTS</b>							
	Total A - Capital Receipts							
	<b>B. LOANS</b>							
	Total B - Loans							
	Total (A+B) Capital Receipts and Loans							

\_\_\_\_\_ Village/District Panchayat

**Schedule 5 - SALARIES**

<i>Sl. No.</i>	<i>Name of employee</i>	<i>Actuals for the first seven months of the current year</i>	<i>Actual for the last five months of the previous year</i>	<i>Total</i>	<i>Estimated addition or deduction</i>	<i>Revised estimate for the current year</i>	<i>Estimated addition or deduction</i>	<i>Budget estimate for the next year</i>
1	2	3	4	5	6	7	8	9

Village/Block/District Panchayat

**Schedule 6 - RECURRING EXPENDITURE**

Sl. No.	Non-plan expenditure - head of account	Actuals for the first seven months of the current year	Actual for the last five months of the previous year	Total	Estimated addition or deduction	Revised estimate for the current year	Estimated addition or deduction	Budget estimate for the next year
1	2	3	4	5	6	7	8	9

\_\_\_\_\_ Village/Block/District Panchayat

**Schedule 7 - DEVELOPMENT PLAN EXPENDITURE -  
REVISED ESTIMATES FOR THE CURRENT YEAR**

<i>Sl. No.</i>	<i>Heads of Account</i>	<i>Actuals for the first seven months of the current year</i>	<i>Estimated expenditure for the next five months of the current year</i>	<i>Revised estimate for the current year</i>
1	2	3	4	5

\_\_\_\_\_ Village/Block/District Panchayat

**Schedule 8 - DEVELOPMENT PLAN EXPENDITURE -  
BUDGET ESTIMATES FOR NEXT YEAR**

<i>Sl. No.</i>	<i>Heads of Account</i>	<i>Estimated expenditure for the next year</i>
1	2	3

**Schedule 9 - MAINTENANCE PLAN EXPENDITURE -  
REVISED ESTIMATES FOR THE CURRENT YEAR**

<i>Sl. No.</i>	<i>Heads of Account</i>	<i>Actuals for the first seven months of the current year</i>	<i>Estimated expenditure for the next five months of the current year</i>	<i>Revised estimate for the current year</i>
1	2	3	4	5



**Schedule 10 - MAINTENANCE PLAN EXPENDITURE -  
BUDGET ESTIMATES FOR THE NEXT YEAR**

Sl.No.	Heads of Account	Estimated expenditure for the next year
1	2	3

\_\_\_\_\_ Village/Block/District Panchayat

### Schedule 11 - DEBT HEADS

Sl. No.	Debt Heads - Heads of Account	<i>Actuals for the first seven months of the current year</i>	<i>Actual for the last five months of the precious year</i>	<i>Total</i>	<i>Estimated addition or deduction</i>	<i>Revised estimate for the current year</i>	<i>Estimated addition or deduction</i>	<i>Budget estimate for the next year</i>
1	2	3	4	5	6	7	8	9
	<b><u>Part -A - Receipts</u></b>							
	<b><u>Part-B - Payments</u></b>							