



Government of Kerala

# **Manual on Finance Management:**

## 2. Budget for Grama Panchayats in Kerala

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GOVERNMENT OF KERALA

Abstract

Local Self Government Department - Kerala Local Government Service Delivery Project (KLGSDP) - Manual on Finance Management - Budget for Grama Panchayats - Approved Orders issued.

LOCAL SELF GOVERNMENT (DA) DEPARTMENT

G.O.(Rt)No. 3291/2016 I.SGD.

Dated, Thiruvananthapuram, 02.12.2016.

Read :- (1) G.O(Rt) No.1632/15/I.SGD dated 01.06.2015.

(2) Minutes of the meeting of the State Level Manual Vetting Committee held on 27/07/2016.

(3) Letter No.49/2015/KLGSDP dated 28.09.2016 from the Project Director, KLGSDP.

**ORDER**

As per Government Order read as <sup>1<sup>st</sup></sup> paper above, a Manual Vetting Committee was constituted for vetting and quality assurance of various manuals prepared under Kerala Local Government Service Delivery Project (KLGSDP). A meeting of the committee for vetting and quality assurance of various manuals prepared under Kerala Local Government Service Delivery Project (KLGSDP) was held on 27.07.2016. After detailed deliberations, the Committee decided to approve the Budget Manual for Grama Panchayats and forwarded to Government for approval.

2) Government have examined the matter in detail and hereby approved the Manual on Finance Management : Budget for Grama Panchayats prepared by Kerala Institute for Local Administration (KILA) under Kerala Local Government Service Delivery Project (KLGSDP).

**By Order of the Governor**  
**A.K.MOHANA KUMAR**  
**Joint Secretary**

To

The Project-Director, KLGSDP.  
The Director of Panchayats, Thiruvananthapuram.  
The Director, Urban Affairs Department, Thiruvananthapuram.  
The Director, KILA, Thrissur.  
The Director, Local Fund Audit, Thiruvananthapuram.  
The State Performance Audit Officer (SPA0)  
The Secretaries, All Districts Panchayats.(Through Director of Panchayats)  
The Executive Director, IKM, Thiruvananthapuram,  
Office Copy/Stock File

Copy to :-

Private Secretary to M(LSG&WM)  
Personal Secretary to Principal Secretary, I.SGD.  
Personal Secretary to Special Secretary, I.SGD.

Forwarded/By order,

  
Section Officer.



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# Introduction

Budgeting, being one of the pillars of financial management, need to follow systematic procedures by adhering to the provisions of the Kerala Panchayat Raj Act 1994 (herein after called Act) and allied Rules. As per the provisions of section 214 of the Act, Grama Panchayats shall prepare and pass their Budget for next financial year, on or before 31<sup>st</sup> March every year. This Manual details the procedures to prepare the Budget of the Grama Panchayats, so as to adhere to the above said provisions of the Act.

## 1.1 Features

The features of the Budget of Grama Panchayats in Kerala, envisaged by this Manual are given in Table 1.1.

**Table 1.1: Approach and Features of Grama Panchayat Budget**

<b>Approach of Budgeting</b>	<b>Features</b>
Participatory Budgeting	Estimation of plan expenditure through people's participation.
Need based Budgeting	Taking care of development and service needs of the people through participatory process.
Gender Budgeting	Ensuring Gender responsiveness and equity in the budget.
Inclusive Budgeting	Incorporate projects for the weaker sections, welfare of disabled, destitute, aged and infirm.
Surplus Budgeting	Providing a surplus of minimum 5% as per section 214 (2) of the Act.
Performance Budgeting	Ensuring performance oriented budgeting to attain definite results.

## **1.2 Principles**

The principles for preparation of an effective budget are:

- a. Fund mobilization to the maximum extent possible,
- b. Optimum utilization of resources,
- c. Economy, efficiency and effectiveness of expenditure,
- d. Easily understandable to Elected Representatives, Officials, and Public, and
- e. Follow international best practices.

## **1.3 Definitions**

### **i. Accountant**

The officer designated as “Accountant” under Government Orders, or in cases where no such person is designated as ‘Accountant’, the officer to whom the Secretary entrusts the responsibility of accounting the transactions of the Grama Panchayat.

### **ii. Accounting Period**

A period of 12 months in a financial year.

### **iii. Act**

The Kerala Panchayat Raj Act 1994 and subsequent amendments.

### **iv. Actuals**

Actuals means the actual incomes and expenditures as per the income and expenditure statement of a financial year.

### **v. Balance Sheet**

A statement of the financial position of a Grama Panchayat as at a given date, which exhibits its assets and liabilities on a particular date, at their respective book values.

### **vi. Beneficiary Contribution**

Contributions by the beneficiaries in the form of money or money equivalent for the implementation of projects taken up by the Grama Panchayat.

### **vii. Budget**

An estimate of Incomes, Expenditures, Liabilities, and Assets for the relevant financial year.

### **viii. Budgeting**

The process of preparing a budget of the Grama Panchayat.

### **ix. Budgetary Control**

A system of internal control in which actual incomes and expenditures are compared with budgeted incomes and expenditures, so as to ensure maximum resource mobilisation and effective utilisation of available resources.

## **x. Budget Document**

The budget of the Grama Panchayat shall be presented in a prescribed format called Budget Statement together with supportive documents and Budget Speech. All these documents together called Budget Document. Budget Document consists of –

- a. Budget Speech
- b. Budget Note
- c. Budget Statement along with the Budget Schedules
- d. Performance Budget
- e. Gender Budget

## **xi. Budget Note**

A budget note is a brief description of the major items included in the budget.

## **xii. Budget Period**

The financial year for which the budget is prepared and passed.

## **xiii. Budget Schedule**

The supporting schedule for budget statement that shows break-ups of the sums shown in the Budget Statement. The format of budget schedule is given in **Annexure 8**.

## **xiv. Budget Speech**

Introductory declaration regarding the development and welfare activities that are proposed to be taken up by the Grama Panchayat during the budget period.

## **xv. Budget Statement**

The statement of estimated incomes and expenditures - both revenue and capital nature - for the budget period. The format of budget statement is given in **Annexure 8**.

## **xvi. Capital Income**

All types of incomes, other than revenue, of the Grama Panchayat.

## **xvii. Capital Expenditure**

Expenditures of the Grama Panchayat intended to benefit future period in contrast to a revenue expenditure, which benefits a current period. Capital Expenditure is generally restricted to expenditure that adds fixed assets or that has the effect of improving the capacity, efficiency, life span, or economy of operations of an existing asset.

## **xviii. Gender Budgeting**

Gender budget is not a separate budget, but an analytical approach by disaggregating the budget in terms of gender, so as to ensure gender equity.

## **xix. Head of Institutions (HoIs)**

Head of Institutions of the Grama Panchayat.

**xx. Income and Expenditure Statement**

A Financial Statement, to present the incomes and expenditures for an accounting period and to show the surplus (excess of incomes over expenditures) or deficit (excess of expenditures over incomes) for that period.

**xxi. Performance Budget**

Expected outcomes of the budget expenditures. The format for preparing Performance Budget is given in **Annexure 10**.

**xxii. Receipts and Payments Statement**

A Financial Statement prepared for an accounting period to depicting the receipts and payments of cash during the period.

**xxiii. Revenue Expenditure**

Revenue expenditure is expenditure the benefit of which generally does not last for more than a financial year.

**xxiv. Revenue Income**

All receipts that an institution receives in the form of tax and non-tax revenue, general purpose grants and amount transferred from grants, contributions and loans for meeting revenue expenditure.

**xxv. Statutory Surplus**

As per section 214 (2) of the Act the working balance shown in budget shall not be less than 5% of the current years estimated receipts, excluding receipts from endowments, government grants, contributions and debt account.

**xxvi. Steering Committee**

As per Section 162B of the Act, there shall be a Steering Committee in every Grama Panchayat consisting of its President, Vice-President and the Chairpersons of Standing Committees. The Steering Committee shall co-ordinate and monitor the functions of the Standing Committees and shall perform such other powers and functions as may be entrusted to it by the Grama Panchayat.

**xxvii. Supplementary Budget or Revised Budget**

Supplementary Budget or Revised Budget is prepared by the Grama Panchayat in the following situations.

- i. If expenditure, not provided for in the budget or in excess of the provision in the budget is to be incurred, a supplemental or a revised budget shall be passed by the Grama Panchayat before incurring such expenditure.
- ii. In case of any expenditure, not provided in the budget was incurred in terms of the provisions of Section 214(5) of the Act, a supplemental or revised budget shall be presented and approved in the next immediate meeting of the Grama Panchayat.

- iii. The revised budget estimate presented in the month of March, as part of the budget proposals for the succeeding year, shall not constitute the revised budget estimate permitting the incurring of expenditure not provided for in the current year's budget.



# Budget Process

The process of budget mainly involves consolidation of plan proposals and non-plan proposals. Hence the planning process shall be completed before the commencement of budgeting.

## 2.1 Plan Preparation Process

- i. Section 175 (1) of the Act stipulates that the Grama Panchayat shall prepare every year an Annual Development Plan for the next year. As per section 214 (1), Annual Development Plan is to be incorporated in the budget.
- ii. The Annual Development plan shall be prepared by adhering to the procedures laid down in the Manual/Guideline on Plan Formulation issued by the State Government from time to time.
- iii. The planning shall involve the following procedures, unless otherwise specified by the State Government.
  - [a] The Grama Panchayat has to appoint one official as Plan Coordinator, considering the expertise in planning. The duty of the Plan Coordinator is to assist the Grama Panchayat to conduct the plan process in a time bound manner.
  - [b] Gram Panchayat has to constitute Working Groups in various sectors every year as required by the Plan Guideline. Each Working Group has to prepare and submit status report for presenting it in the Grama Sabha.
  - [c] The Working Groups may discuss the Status Report with the Lead Bank representatives about the bank loan possibilities as well as with the stakeholders of the concerned area.

- [d] The Grama Sabha is to be convened with an agenda to discuss the status report and project recommendations put forward by Working Groups. Based on the number of Working Groups, subject-wise separate group discussions are to be held at Grama Sabha meetings.
- [e] After the discussions in Grama Sabha, every Working Group should finalise the Status Report.
- [f] A Sub-committee, comprising of office bearers of Working Groups, should prepare Draft Plan Document by consolidating the Status Reports.
- [g] The draft Plan Document prepared should be discussed in Development Seminar conducted by the Grama Panchayat.
- [h] The draft Plan Document will be finalized and approved by the Grama Panchayat, after incorporating the suggestions from the Development Seminar. Based on this Plan Document, projectisation process commences.
- [i] The Plan Document and Projects finalized by the Panchayat will be submitted to the District Planning Committee (DPC) for approval.
- [j] The approved Plan Document will form the base for Budget.

## **2.2 Process of Plan Proposals**

- i. As mentioned in Paragraph 2.1, the preparation of the Annual Development Plan shall be completed before the budget preparation. In case where plan cannot be prepared before the preparation of the budget, the Grama Panchayat should decide on the sub-sector wise allocation of plan resources through a Grama Panchayat resolution.
- ii. The proposals contained in the approved Plan Document shall form part of Budget.

## **2.3 Process of Non-plan Proposals**

- i. The Secretary shall convene a meeting and issue a notice to the Heads of Institutions (HoIs) of the Grama Panchayat to submit non-plan proposals.
- ii. At least one month time may be given to the HoIs of the Grama Panchayat to prepare and submit non-plan proposals.
- iii. The HoIs shall submit the non-plan proposals of income and expenditure to the Secretary, in the format given in **Annexures 1 and 2**.
- iv. The Secretary shall also prepare the non-plan proposals of the Grama Panchayat office in the prescribed format given in **Annexures 3 and 4**.
- v. The Secretary should sort the proposals given in **Annexure 1,2,3 and 4** that fall under respective Standing Committees.
- vi. The sorted proposals are handed over to the respective Standing Committees.
- vii. The respective Standing Committees shall consolidate the proposals in the prescribed format given in **Annexures 5.1 and 5.2** and submit the same to the Finance Standing Committee.



- viii. Finance Standing Committee shall prepare the final non-plan proposals by considering the proposals received from different Standing Committees

## 2.4 Preparation of draft Budget

### 2.4.1 Process

- i. The Finance Standing Committee shall prepare a draft budget, by compiling the plan and non-plan proposals, as discussed in Paragraph 2.2 and 2.3 respectively.
- ii. In case of non-preparation of Annual Development Plan, draft Budget is to be prepared on the basis of allocation as per Panchayat resolution.
- iii. If the Plan Document is not approved before the Budgeting, Panchayat can proceed with the Budgeting based on the submitted Plan Document and the Revised Budget should be prepared later upon the approved Plan Document. The Revised Budget has to be approved by the Grama Panchayat.
- iv. The timeline for Budgeting is given in the table 2.1.

### 2.4.2 Precautions in Budget Preparation

- i. Expenditures shall be estimated for the whole amounts to be received by way of loans, grants, and contributions other than general purpose grant.
- ii. The budget shall be prepared by ensuring a surplus of minimum 5 percent of Current year's own revenue and general purpose grant.
- iii. There shall be provision to meet all liabilities like loan repayment, election expenditure, amount to be paid as per court orders, and amount to be paid to other institutions.

**Table 2.1: Timeline for Budgeting**

## 2.5 Preparation of Budget Document

Responsibility	Activities	Time
<b>Plan Proposals</b>		
Grama Panchayat	Selection of Plan Coordinator	Before Nov. 1 <sup>st</sup>
Ward Development Committees (recommending), Development Standing Committee (recommending), Grama Panchayat (approval)	Constitution of Working Groups	Before Nov. 10 <sup>th</sup>
District Planning Committee (DPC)	District wise priority fixation of activities and giving the same to the Grama Panchayats	Before Nov. 15 <sup>th</sup>
Working Groups, Standing Committee	Rapid Appraisal of present programmes/ schemes	Before Nov. 20 <sup>th</sup>
Working Groups, Standing Committees	Preparation of status report	Before Nov. 27 <sup>th</sup>

Working Groups, Standing Committees, Grama Panchayat	Consultation with banks	Before Dec.1 <sup>st</sup>
Working Groups, Standing Committees,	Consultation with stakeholders	Before Dec.7 <sup>th</sup>
Members of Working Groups, Facilitators, Grama Panchayat, Ward member	Grama Sabhas	Before Jan.3 <sup>rd</sup>
Working Groups, Standing Committees,	Preparation of Comprehensive Programmes	Before Jan. 13 <sup>th</sup>
Working Group, Development Standing Committee, Sub Committee	Preparation of Development Report (Five Year Plan*) and Plan Document (Five Year Plan* and Annual Plan)	Before Jan.18 <sup>th</sup>
Grama Panchayat, Development Standing Committee	Development Seminar	Before Jan. 23 <sup>rd</sup>
Finance Standing Committee, Grama Panchayat	Finalisation of Plan Outlay and sector wise allocation	Before Jan.30 <sup>th</sup>
Finance Standing Committee, Grama Panchayat	Finalisation of Plan Outlay and sector wise allocation	Before Jan.30 <sup>th</sup>
Working Groups, Implementing Officer	Preparation of Projects	Before Feb.1 <sup>st</sup>
Standing Committees	Approval of Projects by Standing Committees	Before Feb.15 <sup>th</sup>
Grama Panchayat	Approval of Plan-Project by the Grama Panchayat	Before Feb.20 <sup>th</sup>
DPC, Concerned Officials	Verification of plan documents and projects	Before Feb.23 <sup>rd</sup>
DPC	Approval of DPC	Before Feb.28 <sup>th</sup>
<b>Non Plan Proposals</b>		
Secretary	Meeting of all Head of Institutions	Before Dec. 15 <sup>th</sup>
Secretary	Inviting non-plan proposals from the Head of Institutions	Before Dec. 15 <sup>th</sup>
Head of the Institutions	Submitting non-plan proposals by the HoIs to the Secretary	Before Jan. 15 <sup>th</sup>
Standing Committees	Meeting of all Standing Committees, to submit non-plan proposals	Before Jan. 22 <sup>nd</sup>
Chairperson of Standing Committees	Submitting non-plan proposals to the Finance Standing Committee	Before Feb. 1 <sup>st</sup>

<b>Compilation of Non-Plan and Plan proposals for preparation of Budget</b>		
Finance Standing Committee	Preparing Draft Budget by compiling: i. the Proposals of Standing Committees, and ii. Annual Plan Document approved by the DPC or sub-sector wise allocation as per resolution of Grama Panchayat	Before Mar. 1 <sup>st</sup>
Grama Panchayat President	Convening a Special meeting of the Grama Panchayat for discussion on the Draft Budget prepared by the Finance Standing Committee.	Before Mar. 7 <sup>th</sup>
Grama Panchayat	Approval of the Budget	On or before Mar.31 <sup>st</sup>

\* Applicable only in the case of first year of Five Year Plan.

The Budget shall be prepared by the Finance Standing Committee by adhering to the content of Budget Document, which is detailed in Chapter 3 of this Manual.

## **2.6 Passing of Budget**

- i. The draft budget along with other documents - Budget Document - is presented in a special meeting of the Grama Panchayat, convened by the President in the first week of March for discussion.
- ii. The President shall issue a notice before three complete days, excluding the date of receipt of notice and date of meeting.
- iii. The meeting shall be presided by the President of the Grama Panchayat. In the case of absence of President in the meeting, the Vice President shall preside as per section 161 (2) of the Act.
- iv. All Heads of Institutions (HOIs) and Implementing Officers shall be invited to the meeting.
- v. Access of the public and media to the meeting, shall be allowed. Separate seating shall be arranged for them.
- vi. The meeting commences with a Budget Speech by the President, followed by the presentation of budget by the Chairperson of the Finance Standing Committee (i.e. Vice President of the Grama Panchayat).
- vii. The budget document is to be issued to all members after the presentation of the budget.
- viii. The budget shall be passed only after a detailed discussion.
- ix. The budget presented in the special meeting shall be finally approved and passed by the Grama Panchayat in another special meeting convened for that purpose.
- x. The Grama Panchayat shall pass the Budget on or before 31<sup>st</sup> March, after due deliberations.

- xi. The budget as passed by the Grama Panchayat shall be published in the notice board of the Grama Panchayat, Institutions of Grama Panchayats, the Grama Kendras and website of the Grama Panchayat.

### **2.7 Consequences of Non-passing of Budget in Time**

If a Panchayat fails to pass the budget for the succeeding financial year, before the end of a financial year, the Government shall by notification in the Gazette dissolve the Panchayat from the date specified therein a copy of the same forwarded to the state election commission (Sec 193 of KPR Act).

# Budget Document

## 3.1 Budget Document

- i. The Budget Document shall be circulated to the Grama Panchayat members in a special meeting of the Grama Panchayat, convened for presentation of Budget, after the presentation of the budget by the Chairperson of the Finance Standing Committee.
- ii. As defined in para 1.3 (x) of Chapter 1, Budget Document consists of:
  - a) Budget Speech
  - b) Budget Note
  - c) Budget Statement along with the Budget Schedules
  - d) Performance Budget
  - e) Gender Budget

### 3.1.1 Budget Speech

- i. The Budget Session of the Grama Panchayat meeting commences with a Budget Speech by the President of the Grama Panchayat.
- ii. The Budget Speech shall contain the following points:
  - a) **Vision**

The vision statement should be prepared by keeping in view the long term developmental needs of the people.
  - b) **Mission**

Mission statement, the *modus operandi* of achieving the vision, within a specific time frame.

c) **Policy**

The direction to chalk out activities for the realization of the vision and mission.

d) **Objectives**

The objectives are the practical versions of the policy. In order to finalize the objectives, the vision, mission, and policy of the Grama Panchayat should be subjected to thorough discussions at all levels of the Grama Panchayat, including Grama Sabha. The Grama Sabha convened as part of participatory planning shall be the platform for this.

e) **Priorities**

The objectives shall be prioritized based on the availability of resources. Therefore, the entire objectives cannot be achieved in a financial year. A list shall be prepared based on the immediate priority and achieve those with the available resources. Hence the Budget Speech should reflect the priority areas of development in the budget. The priorities shall be fixed with due emphasis to weaker sections like, Scheduled Castes, Scheduled Tribes, Differently Abled, Aged, women, children, and other vulnerable groups, if any.

f) **Review**

The budget speech shall contain a review of the Budget Proposals of the current year with reference to the achievements and short falls.

g) **Sources and Application of Funds**

The Budget Speech shall briefly mention the major sources and application of funds. It shall also mention about the allocation areas of the major projects undertaken for the budget period and their estimated outlay.

### **3.1.2 Budget Note**

A specimen of Budget Note is given in **Annexure 6**.

It should contain:

- i. Different sources of income anticipated, viz.,
  - a. Tax revenue
  - b. Non tax revenue
  - c. General Purpose Grant
  - d. Development Fund (General)
  - e. Development Fund (SCSP)
  - f. Development Fund (TSP)
  - g. Finance Commission Award
  - h. World Bank Assistance
  - i. Maintenance Grant (Road)

- j. Maintenance Grant (Non Road)
- k. Loans
- l. Donations and Beneficiary Contributions
- m. Fund from other LSGIs for joint venture projects etc.
- n. State sponsored programmes/schemes
- o. Centrally sponsored schemes/projects
- ii. Budgeted operational expenditure of various institutions of Panchayats viz., Agriculture office, PHC etc.
- iii. Projects for development of women, children, aged and differently abled persons .
- iv. Importance given for various weaker sections of the society.
- v. Projects for scheduled caste development.
- vi. Projects for scheduled tribe community.
- vii. Projects for employment generation.
- viii. Projects for agricultural and other allied activities.

### **3.1.3 Budget Statement along with Budget Schedules**

- i. The budget of the Grama Panchayat shall be presented by the Chairperson of the Finance Standing Committee in the prescribed Budget Statement. The specimen of the Budget Statement is given in Table 3.1.
- ii. The Budget Statement consists of 6 columns, as below:
  - Column 1 – Alphabetic Order of Rows
  - Column 2 – Summary of Major Budget Heads
  - Column 3 – Codes of Budget Schedules
  - Column 4 – Actuals for the Previous Financial Year
  - Column 5 – Budget for the Current Financial Year (including all revisions)
  - Column 6 – Budget for the Next Financial Year
- iii. There is a break-up for each head in the Budget Statement. Those break-ups are calculated and added together with the help of concerned Budget Schedules that are to be supplemented along with the Budget Statement.
- iv. There are 13 Budget Schedules numbered from Budget Schedule 1 to Budget Schedule 13. Instructions for preparing these schedules are given in **Annexure 7** and the formats of Budget Schedules are given in **Annexure 8**.
- v. In order to smoothen the further computations required in the Budget Schedules, Worksheets can be used.
- vi. There are five Work Sheets numbered from Worksheet 1 to Worksheet 5 and are given in **Annexure 9**.

**Table 3.1: Specimen of Budget Statement**

..... Grama Panchayat: Budget for the financial year .....

**BUDGET STATEMENT**

<b>Sl. No.</b>	<b>PARTICULARS</b>	<b>Schedule Code/Row Code</b>	<b>Actuals for the Previous Financial year (.....)</b>	<b>Budget for the Current Financial Year (including all revisions) (.....)</b>	<b>Budget for the Next Financial Year (.....)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
A	Opening Balance (net)	WS-1	-	-	-
B	a) Tax Revenue	BS-1	-	-	-
C	b) Non-tax Revenue	BS-2	-	-	-
D	<b>Total Own Fund</b>	(B+C)	-	-	-
E	c) General Purpose Fund	BS-3	-	-	-
F	<b>Total</b>	(D+E)	-	-	-
G	d) Other Grants (Plan)	BS-4	-	-	-
H	e) Other Grants (Non-Plan)	BS-5	-	-	-
I	<b>Total Revenue Income</b>	(F+G+H)	-	-	-
J	Capital Income - Loans	BS-6	-	-	-
K	Capital Income - other than Loans	BS-7	-	-	-
L	<b>Total Capital Income</b>	(J+K)	-	-	-
M	<b>Total Income</b>	(I+L)	-	-	-
N	<b>Total Income + Net Opening Balance</b>	(M+A)	-	-	-
O	Revenue Expenditure - Statutory Functions	BS-8	-	-	-
P	Revenue Expenditure - Plan	BS-9	-	-	-
Q	Revenue Expenditure - Non-Plan	BS-10	-	-	-
R	<b>Total Revenue Expenditure</b>	(O+P+Q)	-	-	-
S	Capital Expenditure - Loan repayments	BS-11	-	-	-
T	Capital expenditure - other than Loan repayments	BS-12	-	-	-
U	<b>Total Capital Expenditure</b>	(S+T)	-	-	-
V	<b>Total Expenditure</b>	(R+U)	-	-	-
W	<b>Closing Balance</b>	(N-V)	-	-	-



### 3.1.4 Performance Budget

- i. The budget given in table 3.1 shall be performance oriented. For this, performance budget shall be prepared.
- ii. The performance budget shall be prepared in the format given in table 3.2.
- iii. The instructions for preparation of Performance Budget with examples are given in **Annexure 10**.

**Table 3.2: Format for Performance Budget**

Sl. No.	Name of the Project	Out lay (Rs)			Output	Expected Outcome
		Non-Plan Budget	Plan Budget	Total		
1	2	3	4	5	6	7
	<b>TOTAL</b>					

### 3.1.5 Gender Budgeting

- i. The Budget of the Grama Panchayat shall be viewed through gender lens by preparing Gender Budget. This involves analysis of gender equity in the budgeted expenditures.
- ii. The Gender Budget shall be prepared in the format given in Table 3.3.
- iii. The instructions for preparation of Gender Budget with examples are given in **Annexure 11**.

**Table 3.3: Format for Gender Budget**

Sl. No.	Name of the Project	Outlay (Rs)	Beneficiaries by Gender (Numbers)		Budget by Gender (Amount in Rs)		Expected Outcome
			Male	Female	Male	Female	
1	2	3	4	5	6	7	8
	<b>TOTAL</b>						

### **3.2 Failure of Budget Preparation by the Finance Standing Committee**

- i. If the Finance Standing Committee fails to prepare the budget or omits or delays the preparation, the President shall convene urgent/ special meeting of the Grama Panchayat where in the Grama Panchayat may resolve to handover the duty of preparation of budget to the Steering Committee.
- ii. Then the Steering Committee is bound to prepare the budget of the Grama Panchayat. The budget should be presented by a member of the Steering Committee upon the instructions of the Steering Committee to do so.

### **3.3 Submission of Budget**

- i. The approved budget of the Grama Panchayat shall be submitted by the Secretary to the following authorities:
  - a) Accountant General,
  - b) Deputy Director of Panchayats
  - c) Deputy Director of State Audit Department (concerned district),
  - d) District Planning Committee (DPC),
  - e) District Panchayat
  - f) Performance Audit Supervisors.
- ii. The Secretary shall publish the Budget passed by the Grama Panchayat in the notice boards and websites.
- iii. The submission and publishing of Budget shall be made by the Secretary within 15 days of passing the Budget.

# Budgetary Control

## 4.1 Execution of Budget

The Grama Panchayat shall consider following aspects while executing the budget:

- i. No expenditure shall be incurred, unless provided in the budget. The Secretary and the Accountant shall ensure that the expenditure is made in accordance with budget provision and within the budget provision.
- ii. The amount provided for a purpose in the Budget Schedule shall not be utilised for any other purpose.
- iii. Expenditure for meeting contingencies as mentioned in Section 214 (6) of the Act shall be made, even if there is no provision in the Budget. But this shall be incorporated in a Supplementary or Revised Budget. The Supplementary or Revised Budget shall be presented and passed in the next Grama Panchayat meeting.
- iv. Circumstances where supplementary or Revised Budget shall be prepared:
  - a) When there is no provision given in the Budget for incurring an expenditure (new expenditure).
  - b) When the provision given in the Budget for incurring expenditure is inadequate.
  - c) When change in the existing income.
  - d) When new source of income is available.
  - e) When any authority including audit points out the deficiency in the statutory surplus.

## 4.2 Budget Control

- i. As far as resource mobilisation is concerned, the Finance Standing Committee shall ensure that all resources specified in the budget are mobilised within the stipulated time, consequently no revenue items of previous years or current year shall remain uncollected at the end of the financial year.
- ii. As far as the expenditure is concerned, the Finance Standing Committee shall ensure that all expenditures are incurred by adhering to the budget provisions.
- iii. The Secretary/ HOIs/Implementing Officers shall ensure that all requisitions for funds are in accordance with the budget provision.
- iv. The President, Secretary, and the Accountant of the Grama Panchayat shall diligently adhere to the budgetary provisions, before issuing allotments.
- v. The President, Secretary, and the Accountant are bound to closely watch and monitor the budgetary provisions before issuing cheques for the payments.

## 4.3 Budget Review

- i. The review of the budget is intended to evaluate the resource mobilisation, expenditure control, achievement of physical and financial targets as well as their outcome. The review of the budget shall be conducted, by the Finance Standing Committee, in two stages namely monthly and annually.
- ii. Format for Monthly Financial Progress Report is given in tables 4.1 and 4.2. The same format shall be followed for annual review too.

**Table 4.1: Monthly Financial Progress Report (Expenditure)**

[Amounts in Rs]

Sl. No.	Particulars	Outlay			Actual Expenditure		Expenditure (%)	Output	Expected Outcome	Remarks
		Non-Plan Budget	Plan Budget	Total	For the month	Up to the month				
1	2	3	4	5	6	7	8	9	10	11
	TOTAL									

**Table 4.2: Monthly Financial Progress Report (Income)**

[Amounts in Rs]

Sl. No.	Particulars	Outlay			Actual Receipt		Collection (%)	Expected Outcome	Remarks
		Non-Plan Budget	Plan Budget	Total	For the month	Up to the month			
1	2	3	4	5	6	7	8	9	10
	TOTAL								

#### **4.4 Monthly Review**

The efficiency of budgetary control depends on the continuous review of the progress by the Finance Standing Committee. Each and every Official and Elected Representatives are responsible for the resource mobilization and implementation of projects under their jurisdiction.

- i. All Implementing Officers shall submit a monthly progress report along with Utilization Certificate (UC) on or before 5<sup>th</sup> of next month to the Secretary of the Grama Panchayat.
- ii. The Secretary shall prepare the monthly progress report as shown in tables 4.1 and 4.2 based on the reports collected from the HOIs/Implementing Officers and submit the same to the Finance Standing Committee.
- iii. The monthly review shall be conducted by the Finance Standing Committee in its first meeting held before the 10<sup>th</sup> of every month, on the basis of the progress report with Plan Document and Budget.
- iv. The review of Finance Standing Committee shall include the own fund mobilization and also the progress of expenditures.
- v. The Finance Standing Committee shall prepare (with the help of the Accountant) a report (format shall be same as that of monthly financial progress report) of the progress of resource mobilization and expenditure and submit to the Grama Panchayat.
- vi. One of the agenda of Grama Panchayat meeting shall be the review of the above mentioned consolidated monthly report.
- vii. The President shall convene a special meeting of all Implementing Officers to review monthly progress report and plan of action for the next month.
- viii. The Secretary shall coordinate the whole process of monthly review.

#### **4.5 Annual Review**

- i. The annual review shall be conducted by the Finance Standing Committee in the month of April.
- ii. The Secretary shall make available all the reports of Implementing Officers and other information to the Finance Standing Committee for preparing annual review report (Format Table 4.1 and 4.2).
- iii. The annual review reports of the Finance Standing Committee shall be presented before the Grama Panchayat.
- iv. The KPRA 1994 empowers the Finance Standing Committee to deal with the subjects of finance, tax, accounts, audit, budget, general administration, appeals relating to tax and subjects not allotted to other Standing Committees under sub clause (i) of clause (a) of sub section (1) of section 162 A of the Act.

- v. The Finance Standing Committee, in its first meeting held before the 10<sup>th</sup> of every month in terms of Rule 60 of the Kerala Panchayat Raj (Accounts) Rules 2011, shall take stock of the financial situation of the Grama Panchayat of the preceding month.
- vi. The Finance Standing Committee shall scrutinize carefully all payments and the actual accrual income of the preceding month and contemplate it against the approved budget.
- vii. The Finance Standing Committee shall ensure that all possible steps are taken to incur expenditure uniformly throughout the year and major portion of the expenditure is not pushed to the last quarter.
- viii. The Finance Standing Committee shall analyse the financial position of the Grama Panchayat and in a judicious manner make proposals before the Grama Panchayat about the financial stability of the Grama Panchayat.
- ix. The entire financial functions and the general administration of the Grama Panchayat shall be critically analysed and the same should be recorded in the minutes of the Finance Standing Committee.
- x. The Finance Standing Committee shall place the report along with its suggestions before the Grama Panchayat.
- xi. The Grama Panchayat shall:
  - a) Consider the monthly report of the Finance Standing Committee and take suitable action.
  - b) Assure the monthly progress of resource mobilization and plan implementation.
  - c) Direct the Secretary or the concerned Implementing Officer/s to take remedial/ corrective actions for the time bound progress of budgeted activities.

#### **4.6 Scrutiny of Budget by Performance Audit Team (PAT)**

- i. Before 30<sup>th</sup> of April, the Performance Audit Team shall check the budget with reference to:
  - a. Actuals shown in the Budget
  - b. Mandatory statutory surplus (Minimum 5%)
  - c. Provision made for the repayment of loan, if any
  - d. Provision made for the repayment of deposits, if any
  - e. Realistic nature of estimated income
- ii. If discrepancies are found, the same shall be brought to the notice of the Secretary of the Grama Panchayat. Even if discrepancies are noted by the Performance Audit Team, the budget will be treated as being passed on or before 31<sup>st</sup> March. The correction shall be approved by preparing and passing a Supplementary or Revised Budget.

- iii. The performance audit should critically evaluate the performance of the Grama Panchayat as against the budgetary provisions and give necessary remedial instructions, if needed, during the conduct of audit itself.
- iv. As and when the performance audit report is received, the Secretary of the Grama Panchayat shall place the same before the next meeting of the Grama Panchayat for deliberations and decisions.

#### **4.7 Budget Deviation**

Budget deviation is the excess of expenditure/income over budget provision for that particular item. It occurs in the following situations:

- i. The provisions made in the Budget is insufficient, or
- ii. No provision made in the Budget

Any Budget Deviation is to be seriously dealt with; especially if it is EXPENDITURE. As per KPR Act Section no. 214(6&8) no payment is to be made without adequate Budget Provision. In short the payment made over and above Budget Deviation is inadmissible and can be objected by the Audit Authorities.





# **ANNEXURE**



**Annexure 1:**  
(See Para 2.3.iii,v)  
**Non Plan Proposals by HOIs – Expenses**

<b>Form for the requisition of fund allocation in Grama Panchayat budget for the financial year.....</b>				
<b>Name of Office:</b>				
<b>Designation of the Head of Office:</b>				
<b>Head Code</b>	<b>Head</b>	<b>Actuals for Previous Year (.....)</b>	<b>Budget for Current Year (.....)</b>	<b>Requisition for Next Year (.....)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
210 10 02	Wages			
210 10 03	Bonus			
210 20 02	Other Benefits and Allowances			
220 10 01	Rent			
220 10 03	Taxes			
220 11 01	Office Maintenance*			
220 12 01	Communication Expenses#			
220 20 01	Books & Periodicals			
220 21 01	Printing & Stationery			
220 60 01	Advertisement & Publicity			
220 71 01	Extra - ordinary Expenses			
220 80 01	Miscellaneous Administrative Expenses			
230 40 01	Hire Charges			
230 50 01	Repairs & Maintenance - Infrastructure Assets – Buildings			
230 50 09	Repairs & Maintenance - Movable Assets			
230 50 99	Repairs & Maintenance -Other Fixed Assets			
230 80 01	Other Operating and maintenance expenses			
	<b>Total</b>			

\*Electricity charges and water charges

# Telephone, postage and internet charges

**Name and Dated signature of the Head of the Office**

**Annexure 2:**  
(See Para 2.3.iii,v)  
**Non Plan Proposals by HOIs – Income**

<b>Form for reporting own revenue from Institutions of Grama Panchayat and its properties for the preparation of budgets for the financial year.....</b>				
<b>Name of Office:</b>				
<b>Designation of the Head of Office:</b>				
<b>Head Code</b>	<b>Head</b>	<b>Actuals for Previous Year (.....)</b>	<b>Budget for Current Year (.....)</b>	<b>Requisition for Next Year (.....)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
151 10 01	Income from Institutions of Grama Panchayat			
	<b>Total</b>			

**Name and Dated signature of the Head of the Office**

**Annexure 3:**

(See Para 2.3.iv,v)

**Non Plan Proposals by the Secretary – Expenses****Form for the requisition of fund allocation in Grama Panchayat budget  
for the financial year.....****Name of Grama Panchayat :**

<b>Head Code</b>	<b>Head</b>	<b>Actuals for Previous Year (.....)</b>	<b>Budget for Current Year (.....)</b>	<b>Requisition for Next Year (.....)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
210 10 01	Salaries			
210 10 02	Wages			
210 10 03	Bonus			
210 20 01	Travelling Allowances			
210 20 02	Other Benefits and Allowances			
210 20 03	Monthly Honorarium of Elected Representatives			
210 20 04	Sitting Fee of Elected Representatives			
210 20 05	Travelling Allowance of Elected Representatives			
210 30 01	Pension Contributions			
210 30 02	Leave Salary Contributions			
210 40 01	Other Terminal & Retirement Benefits			
220 10 01	Rent			
220 10 02	Rates			
220 10 03	Taxes			
220 11 01	Office Maintenance			
220 12 01	Communication Expenses			
220 20 01	Books & Periodicals			
220 21 01	Printing & Stationery			
220 40 01	Insurance and Registration			
220 50 01	Audit Fees			
220 51 01	Legal Expenses			
220 52 01	Professional & Other Fees			
220 60 01	Advertisement & Publicity			
220 61 01	Membership & Subscriptions			
220 70 01	Election Expenses			
220 71 01	Extra - ordinary Expenses			
220 80 01	Miscellaneous Administrative Expenses			
230 10 01	Power			
230 10 02	Diesel, Petrol, Gas & Lubricants			

230 11 01	Water Charges for Drinking Water Schemes			
230 20 01	Bulk Purchases			
230 30 01	Consumption of Stores			
230 40 01	Hire Charges			
230 50 01	Repairs & Maintenance - Infrastructure Assets - Buildings			
230 50 02	Repairs & Maintenance - Infrastructure Assets – Roads			
230 50 03	Repairs & Maintenance - Lanes			
230 50 04	Repairs & Maintenance Culverts & Bridges			
230 50 05	Repairs & Maintenance - Drinking Water			
230 50 06	Repairs & Maintenance Irrigation			
230 50 07	Repairs & Maintenance - Electricity			
230 50 08	Repairs & Maintenance - Waste Treatment			
230 50 09	Repairs & Maintenance - Movable Assets			
230 50 99	Repairs & Maintenance -Other Fixed Assets			
230 80 01	Other Operating and maintenance expenses			
240 10 01	Interest on Loans from Central Government			
240 20 01	Interest on Loans from State Government			
240 30 01	Interest on Loans from Government Bodies & Associations			
240 40 01	Interest on Loans from International Agencies			
240 50 01	Interest on loans from banks			
240 50 02	Interest on loans from financial institutions			
240 60 01	Other Interests			
240 70 01	Bank Charges			
240 80 01	Other Finance Expenses			
	<b>Total</b>			

**Name and Dated signature of Secretary**

**Annexure 4:**  
(See Para 2.3.iv,v)  
**Non Plan Proposals by the Secretary – Income**

<b>Form for reporting the own revenue of Grama Panchayat budget for the financial year..</b>				
<b>Name of Panchayat :</b>				
<b>Head Code</b>	<b>Head</b>	<b>Actuals for Previous Year (.....)</b>	<b>Budget for Current Year (.....)</b>	<b>Requisition for Next Year (.....)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
110 10 01	Property Tax			
110 11 01	Service Tax			
110 20 01	Profession Tax			
110 30 01	Advertisement Tax			
110 35 01	Show Tax			
110 40 01	Entertainment Tax			
110 51 01	Toll			
110 52 01	Land Conversion Cess			
130 10 01	Rent from Land and Buildings			
130 20 01	Rent from Staff Quarters			
130 30 01	Rent from Auditoriums and Halls			
130 40 01	Daily Rentals from Grama Panchayat Properties			
130 80 01	Other Rents			
140 10 01	Empanelment & Registration Charges/ Fees			
140 11 01	License Fees			
140 12 01	Fee for Grant of Permit			
140 13 01	Fees for Certificate or Extract			
140 20 01	Penalties and Fines			
140 40 01	Miscellaneous Fees			
140 50 01	User Charges Collected			
140 70 01	Service/ Administrative Charges			
150 10 01	Sale of Products			
150 11 01	Sale of Forms			
150 12 01	Sale of stores & Scrap			
150 30 01	Miscellaneous Sales			
150 40 01	Hire Charges of Vehicles			
150 41 01	Hire Charges of Tools, Machinery and Equipment			
151 10 01	Receipts from Transferred Institutions			

170 10 01	Interest from Investments			
170 20 01	Dividend			
170 40 01	Profit on Sale of Investments			
170 80 01	Other Income from Investments			
171 10 01	Interest from Bank Accounts			
171 20 01	Interest on Loans and Advances to Employees			
171 30 01	Interest on Loans to Others			
171 80 01	Other Interest			
180 10 01	Deposits Forfeited			
180 11 01	Lapsed Deposits			
180 20 01	Insurance Claim Recovery			
180 30 01	Profit on Disposal of Fixed Assets			
180 40 01	Recovery from Employees			
180 80 01	Miscellaneous Income			
	<b>Total</b>			

**Name and Dated signature of Secretary**







**Annexure 6:**  
(See Para 3.1.2)  
**Specimen of Budget Note**

Name of the Grama Panchayat: ..... Grama Panchayat  
Budget Year : 2017-2018

The 2017-2018 budget focuses a hut less Panchayat. It gives emphasis for generating employment opportunities, agricultural development, poverty eradication and infrastructure development.

I. The anticipated income for the budget period are:

	In lakhs
i. Tax revenue	20.00
ii. Non tax revenue	12.00
<b>Total own source revenue</b>	<b>32.00</b>
iii. General Purpose Grant	48.00
iv. Development Fund (General)	85.00
v. Development Fund (SCSP)	35.00
vi. Development Fund (TSP)	4.00
vii. Finance Commission Award	25.00
viii. World Bank Assistance	43.00
ix. Maintenance Grant (Road)	25.00
x. Maintenance Grant (Non Road)	18.00
xi. Loan	0.00
xii. Donations and Beneficiary Contributions	5.00
xiii. Fund from other LSGIs for joint venture projects etc.	10.00
xiv. Centrally sponsored schemes/projects	150.00
xv. State sponsored programmes/schemes	25.00
<b>Total</b>	<b>473.00</b>
<b>Grand Total</b>	<b>505.00</b>

II. Budgeted operational expenditure of various institutions of Panchayat:

	In Lakhs
i. Agriculture Office	1.00
ii. M.O (Alopathy)	1.00
iii. M.O (Ayurved)	2.00
iv. M.O (Homeo NRHM)	4.00
v. Veterinary Hospital	1.00
vi. ICDS Office	1.00
vii. VEO Office	1.00
viii. AE	1.00
ix. HM (4 schools)	2.00
<b>Total</b>	<b>14.00</b>

III. Projects for gender wise development:

The budget sets apart 30 lakhs for woman development. Moreover, different beneficiary projects give priority for woman.

IV. Projects for the weaker section of the society:

More than 20 lakhs are set apart for projects for the development of physically and mentally disabled groups. Also priority is given for the upliftment of financially weaker section of the society.

V. Projects for SCSP development:

The Annual Development Plan includes projects for the development of scheduled caste community. An amount of 35 lakhs is set aside during the budget period on various projects.

VI. Projects for TSP:

An amount of 4 lakhs is allotted for the projects recommended by the *Oorukoottom*.

VII. Projects for agriculture and other activities:

An amount equal to about 30% of the plan outlay is allotted for the development of agricultural and allied activities. The aim of the Panchayat is a situation of self-sufficiency at least in the case of fruits and vegetables.

Thus, this budget is focussing on various prevailing issues of the Panchayat. An innovative move is made for tackling various problems faced by the Panchayat.

**[NOTE: This is only a specimen of budget note. While preparing the budget note, the Panchayat should focus on particular situations that are prevailing in the Panchayat].**

**Annexure 7:**  
(See Para 3.1.1.iv)

**Instructions on Computation of amounts in Budget Statement**

**1. Procedure to fill Budget Statement**

The Schedule's I, RP and B mentioned in this Annexure are the respective schedules in Income and Expenditure Statement, Receipts and Payments Statement and Balance Sheet respectively in the Annual Financial Statement of the Panchayat.

**i. Procedure to fill Actuals for the previous financial year - Column 4:**

- a) Opening Balance: The 'Opening Balance (net)' amount derived from the Worksheet-1 statement is the amount to be taken as opening balance.
- b) The total amount derived in Budget Schedules i.e., Budget Schedule 1 to Budget Schedule 12 (BS1 to BS12) shall be taken under the corresponding main heads from the row 'Tax revenue' till the row 'Capital Expenditure other than loan repayments' in the Budget Statement.

**ii. Procedure to fill Budget for the current Financial Year-including all revisions - Column 5:**

- a) Opening Balance: The Closing balance amount derived in the column 4 of the Budget Statement is the opening balance for column 5.
- b) To fill Column 5 in the Budget Statement, the latest revised budget for the current financial year shall be considered. Before this, the latest revised budget for the current financial year shall be approved by the Grama Panchayat.
- c) The total amount derived in Budget Schedules i.e., from Budget Schedule 1 to Budget Schedule 12 (BS 1 to BS12) shall be taken under the corresponding main heads from the row 'Tax revenue' till the row 'Capital Expenditure other than loan repayments' in the Budget Statement.

**iii. Procedure to fill Budget for the Coming Financial Year - Column 6:**

- a) Opening Balance: The Closing balance amount derived in the Column 5 of the budget Statement is the opening balance for column 6.
- b) The total amount derived in Budget Schedules i.e., Budget Schedule 1 to Budget Schedule 12 (BS1 to BS12) shall be taken under the corresponding main heads from the row 'Tax revenue' till the row 'Capital Expenditure other than loan repayments' in the Budget Statement.

**2. Procedure to fill Budget Schedules and Worksheets**

**2.1 Budget Schedules:**

- a) Budget Schedule-1 (BS 1)
  - i. Schedule I-1 of the Income and Expenditure Statement of previous financial year shall be used to fill the column 'Actuals for the previous financial year' in Budget Schedule-1.

- ii. Schedule I-1 of the Income and Expenditure Statement of current financial year shall be used to fill the Column 'Budget for the current financial year (including all revisions)'. The accrual based tax revenue amount shall be considered under this column.
  - iii. The estimation for the coming financial year shall be made by considering 2 columns i.e. 'Actuals for the previous financial year' and 'Budget for the current financial year (including all revisions)'. Arrears are not included. The amount derived under Worksheet-4 shall be included under the column 'Budget for the coming financial year' of BS-1.
- b) Budget Schedule-2 (BS 2)
- i. Schedule I-3, I-4(b), I-5(b), I-8 and I-9 of the Income and Expenditure Statement of previous financial year shall be used to fill the column 'Actuals for previous financial year'.
  - ii. Schedule I-3, I-4(b), I-5(b), I-8 and I-9 of the Income and Expenditure Statement of current financial year shall be used to fill the column 'Budget for the current financial year (including all revisions)'. The accrual based non-tax revenue amount shall be considered under this Column.
  - iii. The estimation for the coming financial year shall be made by considering 2 columns i.e. 'Actuals for the previous financial year' and 'Budget for the current financial year (including all revisions)'. Arrears are not included. The amount derived under Worksheet-4 shall be included under the column 'Budget for the coming financial year' of BS-12
- c) Budget Schedule-3 (BS 3)
- i. General purpose amount given in schedule I-6 of the Income and Expenditure Statement of previous financial year shall be used to fill the column 'Actuals for the previous financial year'.
  - ii. General purpose amount given in schedule I-6 of the Income and Expenditure Statement of current financial year shall be used to fill the Column 'Budget for the current financial year (including all revisions)'. Along with this amount the expected general purpose fund for the current financial year shall be included.
  - iii. The estimation for the coming financial year shall be made by considering 2 columns i.e. 'Actuals for the previous financial year' and 'Budget for the current financial year (including all revisions)'.
- d) Budget Schedule-4 (BS 4)
- i. The allotted amount for revenue expenditure from the grants are available in schedule I-6 of the Income and Expenditure Statement of previous financial year and the same shall be used to fill the column 'Actuals for the previous financial year'.
  - ii. The amount allotted and the amount yet to allot (accrual basis) for revenue expenditure shall be taken from the Income and Expenditure Statement of current financial year to fill Column 'Budget for the current financial

year (including all revisions)'. For this Plan related income and expenditure of the current financial year shall be bifurcated with the help of Worksheet-2

- iii. To fill the column 'Budget for the coming financial year', all estimates of grants shall be bifurcated to revenue and capital expenditure in Worksheet-2. Before preparation of plan, all grants that are to be received are bifurcated as per subject area and same is decided and allotted by the GramaPanchayat. Such amounts are included in the column 'Budget for the coming financial year'.

e) Budget Schedule-5 (BS 5)

- i. Calculated State Sponsored Scheme amount from Schedule I-6 of the Income and Expenditure Statement of previous financial year shall be used to fill the column 'Actuals for the previous financial year'.
- ii. The amount coming under B type fund of the current financial year shall be included under the column 'Budget for the current financial year (including all revisions)'.
- iii. To fill the column 'Budget for the coming financial year', the required amount shall be calculated for the coming financial year from Sevana Pension Software.
- iv. The estimated amount of Social Security Pension shall be prepared from Sevana Pension Software.

f) Budget Schedule-6 (BS 6)

- i. Only the loan amount taken from schedule RP-32 of the Receipts and Payments Statement of previous financial year shall be used to fill the column 'Actuals for the previous financial year'.
- ii. Full amount of loan taken for the current financial year shall be taken to fill column 'Budget for the current financial year (including all revisions)'.
- iii. Loan amount that is assured to receive in the coming financial year shall be included in the column 'Budget for the coming financial year'. The amount shall be included in the Budget only after getting approval from the state Government.

g) Budget Schedule-7 (BS 7)

- i. The amount to be included in the column 'Actuals for the previous financial year' shall be from the Capital Contribution head of the previous financial year.
- ii. Calculate and add the amount of Capital Contribution occurred and yet to occur for the current financial year and the same shall be entered in column 'Budget for the current financial year (including all revisions)'.
- iii. Capital Income from the Worksheet-2 shall be used to fill column the 'Budget for the coming financial year'.

- h) Budget Schedule-8 (BS 8)
- i. Schedule I-10(b), I-11(b), I-12(b) and I-13 of the Income and Expenditure Statement of previous financial year shall be used to fill the column 'Actuals for the previous financial year'.
  - ii. Calculate and add the amount of statutory expenses occurred and yet to occur for the current financial year and include the same in the column 'Budget for the current financial year (including all revisions)'. The accrual based expenditure amount shall be considered under this Column.
  - iii. The estimation for the coming financial year shall be made by considering 2 columns i.e. 'Actuals for the previous financial year' and 'Budget for the current financial year (including all revisions)'. The amount derived under Worksheet-5 shall be included under the column 'Budget for the coming financial year'.
- i) Budget Schedule-9 (BS 9)
- i. Schedule I-14, I-14(a), I-14(b), I-14(c) and I-14(e) of the Income and Expenditure Statement of previous financial year shall be used to fill the column 'Actuals for the previous financial year'.
  - ii. Calculate and add the amount received and yet to receive for the current financial year and include the same in the column 'Budget for the current financial year (including all revisions)'.
  - iii. The same amounts included in different heads of Worksheet-3 shall be entered in the column 'Budget for the coming financial year'.
- j) Budget Schedule-10 (BS 10)
- i. Schedule I-14(d) of the Income and Expenditure Statement of previous financial year shall be used to fill the column 'Actuals for the previous financial year'.
  - ii. Calculate and add the amount of expenditure occurred and yet to occur for the current financial year and include the same in the column 'Budget for the current financial year (including all revisions)'.
  - iii. The estimation of expenses for the coming financial year shall be made by considering 2 columns 'Actuals for the previous financial year' and 'Budget for the current financial year (including all revisions)'.
  - iv. The estimated amount of Social Security Pension under Budget Schedule-5 taken from Sevana Pension Software shall be the same amount to be taken under Budget Schedule-10 column 'Budget for the coming financial year'.
- k) Budget Schedule-11 (BS11)
- i. Only the loan discharge amount from schedule RP-32 of the Receipts and Payments Statement of previous financial year shall be used to fill the column 'Actuals for the previous financial year'.



- ii. Full amount of loan discharge for the current financial year shall be taken to fill the column 'Budget for the current financial year (including all revisions)'.
  - iii. The estimation for the coming financial year shall be made by considering 2 columns 'Actuals for the previous financial year' and 'Budget for the current financial year (including all revisions)'. Only those loan amounts that shall be discharged for the coming financial year shall be considered.
- l) Budget Schedule-12 (BS 12)
- i. Schedule RP-38 and Schedule RP-40-Capital Work in Progress-ledger head of the Receipts and Payments Statement of previous financial year shall be used to fill the column 'Actuals for the previous financial year'.
  - ii. Calculate and add the amount of capital expenditure occurred and yet to occur for the current financial year and include the same in the column 'Budget for the current financial year (including all revisions)'.
  - iii. The same amounts included under the capital expenditure heads of Worksheet-3 shall be taken under the column 'Budget for the coming financial year'.
- m) Budget Schedule-13 (BS 13)
- i. Types of deposits to be received for the coming financial year shall be included under the column 'Budget for the coming financial year' under 'deposits received' and types of deposits to be refunded for the coming financial year shall be included under the column 'Budget for the coming financial year' under 'deposits to be given back'.
  - ii. No need to consider the deposits which are already present as it is taken under opening balance calculation.
  - iii. Deposits to be received and to be refunded for the coming financial year shall be calculated in equal proportion.

## **2.2 Worksheets:**

a) Worksheet-1

The amount for the heads in this sheet shall be available from the Balance Sheet Schedules of the year before the previous year. The total amount of B-17 and B-15 shall be added and from the added figure deduct total amount derived in the B-2, B-4, B-7 and B-9 schedules of the Balance Sheet. The net amount shall be the amount to be taken under the column 'Actuals for the previous financial year' for the row 'Opening Balance (net)' of the Budget Statement.

b) Worksheet-2

As per the latest five year plan guideline, for every subject area and for each division the total allotment shall be estimated by the Grama Panchayat before preparing the budget. For this the Grama Panchayat shall decide in advance

the expected government grants and the same shall decide whether to use for revenue or capital expenditure. The amounts decided shall be given in the corresponding detailed head of 3 columns i.e. 'Expected Inflow', 'Amount allocated for Revenue Expenditure', and/or 'Amount allocated for capital Expenditure' and the consolidated figure is given at the last part of this worksheet. From the consolidated figure, the amount allotted for revenue expenditure shall be taken as revenue income under the column 'Budget for the coming financial year' of Budget Schedule-4 and the amount allotted for capital expenditure shall be taken as capital income under the column 'Budget for the coming financial year' of Budget Schedule-7.

c) Work Sheet-3

The allotted revenue income and capital income shall be used as per the discretion of the Grama Panchayat. By considering the basic needs to be fulfilled under the Grama Panchayat area, the amount that need to be spend for revenue expenditure from revenue income and the amount that shall be spend for creating asset from the Capital income shall be given in the Column 'Expected Expenditure Amount' of the Worksheet-3. Detailed head code till 255 20 17 shows revenue expenditure and the balance codes are related to capital expenditure. The revenue expenditure amount for each detailed head shall be taken under the column 'Budget for the coming financial year' of Budget Schedule-9 and the capital expenditure amount for each detailed head shall be taken under the column 'Particulars' of Budget Schedule-12.

d) Worksheet-4

This sheet is prepared to calculate the estimated amounts coming under the column 'budget for the coming financial year' of Budget Schedule-1 and Budget Schedule-2. For this the income amount mentioned in the budget of 3 previous financial years shall be entered in the first 3 columns after particulars respectively. With the help of growth index of last 3 previous years, budget estimate for the coming financial year shall be calculated. It is not necessary that the same estimated amount shall be entered in Budget Schedule-1 and Budget Schedule-2 sheets. As per particular situation the estimated amount shall change.

e) Worksheet-5

Worksheet-5 is for calculating the expenditure estimate for the coming financial year that needs to be incorporated under the column 'Budget for the coming financial year' of Budget Schedule-8. For this the expense amount mentioned in the budget of 3 previous financial years shall be entered in the first 3 columns after particulars respectively. With the help of growth index of last 3 previous years, estimation for expenditure shall be calculated for coming financial year. It is not necessary that the same estimated amount shall be entered in Budget Schedule-8. As per particular situation the estimated amount shall change.

**Annexure 8:**  
(See Para 3.1.1.iv)  
**Format of Budget Statement and Budget Schedules**

..... Grama Panchayat: Budget for the Financial Year .....					
<b>BUDGET STATEMENT</b>					
Sl. No.	PARTICULARS	Schedule Code/Row Code	Actuals for the Previous Financial year (.....)	Budget for the Current Financial Year (including all revisions) (.....)	Budget for the Next Financial Year (.....)
1	2	3	4	5	6
A	Opening Balance (net)	WS-1	-	-	-
B	a) Tax Revenue	BS-1	-	-	-
C	b) Non-tax Revenue	BS-2	-	-	-
D	<b>Total Own Fund</b>	(B+C)	-	-	-
E	c) General Purpose Fund	BS-3	-	-	-
F	<b>Total</b>	(D+E)	-	-	-
G	d) Other Grants (Plan)	BS-4	-	-	-
H	e) Other Grants (Non-Plan)	BS-5	-	-	-
I	<b>Total Revenue Income</b>	(F+G+H)	-	-	-
J	Capital Income - Loans	BS-6	-	-	-
K	Capital Income - other than Loans	BS-7	-	-	-
L	<b>Total Capital Income</b>	(J+K)	-	-	-
M	<b>Total Income</b>	(I+L)	-	-	-
N	<b>Total Income + Net Opening Balance</b>	(M+A)	-	-	-
O	Revenue Expenditure - Statutory Functions	BS-8	-	-	-
P	Revenue Expenditure - Plan	BS-9	-	-	-
Q	Revenue Expenditure - Non-Plan	BS-10	-	-	-
R	<b>Total Revenue Expenditure</b>	(O+P+Q)	-	-	-
S	Capital Expenditure - Loan repayments	BS-11	-	-	-
T	Capital expenditure - other than loan repayments	BS-12	-	-	-
U	<b>Total Capital Expenditure</b>	(S+T)	-	-	-
V	<b>Total Expenditure</b>	(R+U)	-	-	-
W	<b>Closing Balance</b>	(N-V)	-	-	-

### Budget Schedule 1

.....Grama Panchayat - Budget For the Financial Year .....				
<b>BS-1: REVENUE INCOME-TAXES</b>				
<b>DETAILED HEAD CODE</b>	<b>PARTICULARS</b>	<b>Actuals for the Previous Financial year (.....)</b>	<b>Budget for the Current Financial Year (including all revisions) (.....)</b>	<b>Budget for the Next Financial Year (.....)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
110 10 01	Property Tax			
110 11 01	Service Tax			
110 20 01	Profession Tax			
110 30 01	Advertisement Tax			
110 35 01	Show Tax			
110 40 01	Entertainment Tax			
110 51 01	Toll			
110 52 01	Land Conversion Cess			
<b>110</b>	<b>Total-Tax Revenue</b>	-	-	-

## Budget Schedule 2

.....Grama Panchayat - Budget For the Financial Year .....				
<b>BS-2: REVENUE INCOME-NON-TAX</b>				
DETAILED HEAD CODE	PARTICULARS	Actuals for the Previous Financial year (.....)	Budget for the Current Financial Year (including all revisions) (.....)	Budget for the Next Financial Year (.....)
1	2	3	4	5
<b>130</b>	<b>Rental Income from Grama Panchayat Properties</b>			
130 10 01	Rent from Land and Buildings			
130 20 01	Rent from Staff Quarters			
130 30 01	Rent from Auditoriums and Halls			
130 40 01	Daily Rentals from Grama Panchayat Properties			
130 80 01	Other Rents			
<b>130</b>	<b>Total-Rental Income from Panchayat Properties</b>	-	-	-
<b>140</b>	<b>Fees &amp; User Charges</b>			
140 10 01	Empanelment & Registration Charges/ Fees			
140 11 01	Licence Fees			
140 12 01	Fee for Grant of Permit			
140 13 01	Fees for Certificate or Extract			
140 20 01	Penalties and Fines			
140 40 01	Miscellaneous Fees			
140 50 01	User Charges Collected			
140 70 01	Service/ Administrative Charges			
<b>140</b>	<b>Total-Fees &amp; User Charges-</b>	-	-	-
<b>150</b>	<b>Sale &amp; Hire Charges</b>			
150 10 01	Sale of Products			
150 11 01	Sale of Forms			
150 12 01	Sale of stores & Scrap			
150 30 01	Miscellaneous Sales			
150 40 01	Hire Charges of Vehicles			
150 41 01	Hire Charges of Tools, Machinery and Equipment			
<b>150</b>	<b>Total-Sale &amp; Hire Charges</b>	-	-	-
<b>151</b>	<b>Receipts from Transferred Institutions</b>			
151 10 01	Receipts from Transferred Institutions			

<b>151</b>	<b>Total-Receipts from Transferred Institutions</b>	-	-	-
<b>170</b>	<b>Income from Investments</b>			
170 10 01	Interest from Investments			
170 20 01	Dividend			
170 40 01	Profit on Sale of Investments			
170 80 01	Other Income from Investments			
<b>170</b>	<b>Total-Income from Investments</b>	-	-	-
<b>171</b>	<b>Interest Earned</b>			
171 10 01	Interest from Bank Accounts			
171 20 01	Interest on Loans and Advances to Employees			
171 30 01	Interest on Loans to Others			
171 80 01	Other Interest			
<b>171</b>	<b>Total-Interest Earned</b>	-	-	-
<b>180</b>	<b>Other Income</b>			
180 10 01	Deposits Forfeited			
180 11 01	Lapsed Deposits			
180 20 01	Insurance Claim Recovery			
180 30 01	Profit on Disposal of Fixed Assets			
180 40 01	Recovery from Employees			
180 80 01	Miscellaneous Income			
<b>180</b>	<b>Total-Other Income</b>	-	-	-
	<b>Total-Non tax revenue</b>	-	-	-

**Budget Schedule 3**

.....Grama Panchayat - Budget For the Financial Year .....

**BS-3: GENERAL PURPOSE FUND**

<b>DETAILED HEAD CODE</b>	<b>PARTICULARS</b>	<b>Actuals for the Previous Financial year (.....)</b>	<b>Budget for the Current Financial Year (including all revisions) (.....)</b>	<b>Budget for the Next Financial Year (.....)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
	General purpose fund			
	<b>Total-General purpose fund</b>	-	-	-

**Budget Schedule 4**

.....Grama Panchayat - Budget For the Financial Year .....				
<b>BS-4: REVENUE INCOME-PLAN GRANTS</b>				
<b>DETAILED HEAD CODE</b>	<b>PARTICULARS</b>	<b>Actuals for the Previous Financial year (.....)</b>	<b>Budget for the Current Financial Year (including all revisions) (.....)</b>	<b>Budget for the Next Financial Year (.....)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>311</b>	<b>Revenue Grants, Funds, Contributions &amp; Compensations</b>			-
3111001	Special Funds			-
3112001	Development Fund for Transfer to Other LSGIs for Joint Venture Project - for Capital Expenditure			-
3112002	Development Fund for Transfer to Other LSGIs for Joint Venture Project - for Revenue Expenditure			-
3112003	Development Fund for Transfer to Other LSGIs for Other Specific Purposes - for Capital Expenditure			-
3112004	Development Fund for Transfer to Other LSGIs for Other Specific Purposes - for Revenue Expenditure			-
3117101	Trust or Agency Funds			-
3121001	Capital Contribution			-
3207001	Contributions for Joint Venture Projects (for Capital Expenditure)			-
3207003	Contributions for Other Specific Purposes (for Revenue Expenditure)			-
3201001	Grants, Funds & Contributions for Specific Purposes -centrally sponsored Schemes			-
3201002	Grants, Funds & Contributions for Specific Purposes - Other Central Government Grants			-
3202001	Development Fund			-
3202002	Fund for Institutions of Local Governments			-
3202003	Grants, Funds & Contributions for Specific Purposes - Other than Development Fund and State Sponsored Scheme Funds - Other purposes			-
3203001	Grants, Funds & Contributions for Specific Purposes - Other Government Agencies			-



3204001	Grants, Funds & Contributions for Specific Purposes - Financial Institutions			-
3205001	Grants, Funds & Contributions for Specific Purposes - Welfare Bodies			-
3206001	Grants, Funds & Contributions for Specific Purposes - International Organizations			-
3207002	Contributions for Joint Venture Projects (for Centrally Sponsored Scheme)			-
3207004	Contributions for Other Specific Purposes (for Revenue Expenditure)			-
3208001	Other Grants, Funds & Contributions for Specific Purposes –others			-
3209001	Awards from Central Government			-
3209002	Awards from State Government			-
3209003	Other Awards and Honours			-
	<b>Revenue Grants, Funds, Contributions &amp; Compensations</b>	-	-	-

**Budget Schedule 5**

<b>.....Grama Panchayat - Budget For the Financial Year .....</b>				
<b>BS-5: REVENUE INCOME- NON PLAN GRANTS</b>				
<b>DETAILED HEAD CODE</b>	<b>PARTICULARS</b>	<b>Actuals for the Previous Financial year (.....)</b>	<b>Budget for the Current Financial Year (including all revisions) (.....)</b>	<b>Budget for the Next Financial Year (.....)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>160</b>	<b>Revenue Grants, Funds, Contributions &amp; Compensations</b>			
160 10 03	State Sponsored Schemes (not included under Decentralised Plan Programme)			
<b>160</b>	<b>Total-Revenue Grants, Funds, Contributions &amp; Compensations</b>	-	-	-

**Budget Schedule 6**

.....Grama Panchayat - Budget For the Financial Year .....

**BS-6: CAPITAL INCOME- LOANS**

<b>DETAILED HEAD CODE</b>	<b>PARTICULARS</b>	<b>Actuals for the Previous Financial year (.....)</b>	<b>Budget for the Current Financial Year (including all revisions) (.....)</b>	<b>Budget for the Next Financial Year (.....)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>330</b>	<b>Loans</b>			
330 10 01	Loans from Central Government			
330 20 01	Loans from State Government			
330 30 01	Loans from Government Bodies and Associations			
330 40 01	Loans from International Agencies			
330 50 01	Loans from Banks & Other Financial Institutions			
330 50 02	Loans - Loan from Financial Institutions			
330 60 01	Loans -Other Term Loans			
330 70 01	Loans - Bonds & Debentures			
330 80 01	Loans -Other Loans			
<b>330</b>	<b>Total-loans</b>	-	-	-

### Budget Schedule 7

.....Grama Panchayat - Budget For the Financial Year .....				
<b>BS-7: CAPITAL INCOME- OTHER THAN LOANS</b>				
DETAILED HEAD CODE	PARTICULARS	Actuals for the Previous Financial year (.....)	Budget for the Current Financial Year (including all revisions) (.....)	Budget for the Next Financial Year (.....)
1	2	3	4	5
3111001	Special Funds			-
3112001	Development Fund for Transfer to Other LSGIs for Joint Venture Project - for Capital Expenditure			-
3112002	Development Fund for Transfer to Other LSGIs for Joint Venture Project - for Revenue Expenditure			-
3112003	Development Fund for Transfer to Other LSGIs for Other Specific Purposes - for Capital Expenditure			-
3112004	Development Fund for Transfer to Other LSGIs for Other Specific Purposes - for Revenue Expenditure			-
3117101	Trust or Agency Funds			-
3121001	Capital Contribution			-
3207001	Contributions for Joint Venture Projects (for Capital Expenditure)			-
3207003	Contributions for Other Specific Purposes (for Revenue Expenditure)			-
3201001	Grants, Funds & Contributions for Specific Purposes -centrally sponsored Schemes			-
3201002	Grants, Funds & Contributions for Specific Purposes - Other Central Government Grants			-
3202001	Development Fund			-
3202002	Fund for Transferred Institutions			-
3202003	Grants, Funds & Contributions for Specific Purposes - Other than Development Fund and State Sponsored Scheme Funds - Other purposes			-
3203001	Grants, Funds & Contributions for Specific Purposes - Other Government Agencies			-
3204001	Grants, Funds & Contributions for Specific Purposes - Financial Institutions			-

3205001	Grants, Funds & Contributions for Specific Purposes - Welfare Bodies			-
3206001	Grants, Funds & Contributions for Specific Purposes - International Organizations			-
3207002	Contributions for Joint Venture Projects (for Centrally Sponsored Scheme)			-
3207004	Contributions for Other Specific Purposes (for Revenue Expenditure)			-
3208001	Other Grants, Funds & Contributions for Specific Purposes –others			-
3209001	Awards from Central Government			-
3209002	Awards from State Government			-
3209003	Other Awards and Honors			-
	<b>Total-Revenue Grants, Funds, Contributions &amp; Compensations</b>	-	-	-

### Budget Schedule 8

.....Grama Panchayat - Budget For the Financial Year .....

#### BS-8: Revenue Expenditure-Mandatory functions

DETAILED HEAD CODE	PARTICULARS	Actuals for the Previous Financial year (.....)	Budget for the Current Financial Year (including all revisions) (.....)	Budget for the Next Financial Year (.....)
1	2	3	4	5
<b>210</b>	<b>Establishment Expenses</b>			
210 10 01	Salaries			
210 10 02	Wages			
210 10 03	Bonus			
210 20 01	Travelling Allowances			
210 20 02	Other Benefits and Allowances			
210 20 03	Monthly Honorarium of Elected Representatives			
210 20 04	Sitting Fee of Elected Representatives			
210 20 05	Travelling Allowance of Elected Representatives			
210 30 01	Pension Contributions			
210 30 02	Leave Salary Contributions			
210 40 01	Other Terminal & Retirement Benefits			
<b>210</b>	<b>Total-Establishment Expenses</b>	-	-	-
<b>220</b>	<b>Administrative Expenses</b>			
220 10 01	Rent			
220 10 02	Rates			
220 10 03	Taxes			
220 11 01	Office Maintenance			
220 12 01	Communication Expenses			
220 20 01	Books & Periodicals			
220 21 01	Printing & Stationery			
220 40 01	Insurance and Registration			
220 50 01	Audit Fees			
220 51 01	Legal Expenses			
220 52 01	Professional & Other Fees			
220 60 01	Advertisement & Publicity			
220 61 01	Membership & Subscriptions			
220 70 01	Election Expenses			
220 71 01	Extra - ordinary Expenses			

220 80 01	Miscellaneous Administrative Expenses			
<b>220</b>	<b>Total-Administrative Expenses</b>	-	-	-
<b>230</b>	<b>Operations &amp; Maintenance</b>			
230 10 01	Power			
230 10 02	Diesel, Petrol, Gas & Lubricants			
230 11 01	Water Charges for Drinking Water Schemes			
230 20 01	Bulk Purchases			
230 30 01	Consumption of Stores			
230 40 01	Hire Charges			
230 50 01	Repairs & Maintenance - Infrastructure Assets – Buildings			
230 50 02	Repairs & Maintenance - Infrastructure Assets – Roads			
230 50 03	Repairs & Maintenance – Lanes			
230 50 04	Repairs & Maintenance Culverts & Bridges			
230 50 05	Repairs & Maintenance - Drinking Water			
230 50 06	Repairs & Maintenance Irrigation			
230 50 07	Repairs & Maintenance – Electricity			
230 50 08	Repairs & Maintenance - Waste Treatment			
230 50 09	Repairs & Maintenance - Movable Assets			
230 50 99	Repairs & Maintenance -Other Fixed Assets			
230 80 01	Other Operating and maintenance expenses			
<b>230</b>	<b>Total-Operations &amp; Maintenance</b>	-	-	-
<b>240</b>	<b>Interest &amp; Finance Charges</b>			
240 10 01	Interest on Loans from Central Government			
240 20 01	Interest on Loans from State Government			
240 30 01	Interest on Loans from Government Bodies & Associations			
240 40 01	Interest on Loans from International Agencies			
240 50 01	Interest on loans from banks			
240 50 02	Interest on loans from financial institutions			
240 60 01	Other Interests			
240 70 01	Bank Charges			
240 80 01	Other Finance Expenses			
<b>240</b>	<b>Total-Interest &amp; Finance Charges</b>	-	-	-
	<b>TOTAL STATUTORY EXPENDITURE</b>			

### Budget Schedule 9

.....Grama Panchayat - Budget For the Financial Year .....				
<b>BS-9: Revenue Expenditure-PLAN</b>				
DETAILED HEAD CODE	PARTICULARS	Actuals for the Previous Financial year (.....)	Budget for the Current Financial Year (including all revisions) (.....)	Budget for the Next Financial Year (.....)
1	2	3	4	5
<b>250</b>	<b>Decentralised Plan Programme - Productive Sector</b>			
2501001	Agriculture and Related Sectors – Paddy			
2501002	Agriculture and Related Sectors - Other crops			
2501003	Agricultural Development Programs			
2501004	Agriculture and Related Sectors - Animal husbandry			
2501005	Agriculture and Related Sectors - Dairy development			
2501006	Agriculture and Related Sectors – Fisheries			
2501007	Agriculture and Related Sectors - Afforestation			
2501008	Agriculture and Related Sectors - Watershed Management			
2501009	Agriculture and Related Sectors – Coconut			
2501010	Agriculture and Related Sectors – Areacanut			
2501011	Agriculture and Related Sectors – Vegetables			
2501012	Agriculture and Related Sectors – Plantain			
2501013	Agriculture and Related Sectors -Tuber Crops			
2501014	Agriculture and Related Sectors – Horticulture			
2501015	Agriculture and Related Sectors -Medicinal Herbs			
2501016	Agriculture and Related Sectors – Mushrooms			
2501017	Agriculture and Related Sectors – Floriculture			
2501018	Agriculture and Related Sectors –Ginger			
2501019	Agriculture and Related Sectors –Pepper			



2501020	Agriculture and Related Sectors –Vetal			
2501021	Agriculture and Related Sectors – Mulberry			
2501022	Agriculture and Related Sectors - Cashew nuts			
2501023	Agriculture and Related Sectors – Apiculture			
2501024	Agriculture and Related Sectors - Integrator Crop Protection			
2501025	Agriculture and Related Sectors - Infrastructure			
2501026	Agriculture and Related Sectors - Agriculture Related Facilities			
2501027	Agriculture and Related Sectors - Value addition of Produce			
2501028	Agriculture and Related Sectors - Marketing			
2501029	Lease Farming By SC/ST			
2501030	Revolving Fund			
2501031	Animal Husbandry –Cow			
2501032	Animal Husbandry –Goat			
2501033	Animal Husbandry –Buffalo			
2501034	Animal Husbandry –Calf			
2501035	Animal Husbandry –Poultry			
2501036	Animal Husbandry –Broiler			
2501037	Animal Husbandry –Duck			
2501038	Animal Husbandry –Pig			
2501039	Animal Husbandry –Infrastructure			
2501040	Animal Husbandry -Disease Control			
2501041	Animal Husbandry -Related Facility			
2501042	Animal Husbandry –Marketing			
2501043	Animal Husbandry –Quail			
2501044	Animal Husbandry –Rabbit			
2501045	Dairy Development -Fodder Grass			
2501046	Dairy Development -Storage and Marketing			
2501047	Dairy Development -Machinery and Equipment			
2501048	Dairy Development -Infrastructure			
2501049	Fresh water –Pisciculture			
2501050	BrakishWater –Pisciculture			
2501051	Marine –Pisciculture			
2501052	Inland –Pisciculture			
2501053	Prawn Farming –Pisciculture			

2501054	Oyster Farming –Pisciculture			
2501055	Seabass Farming –Pisciculture			
2501056	Crab Farming –Pisciculture			
2501057	Ornamental Fish Farming			
2501058	Mussel Farming			
2501059	Ranching			
2501060	Fish Marketing			
2501061	Fisheries Infrastructure			
2501062	Fisheries Related Facilities			
2501063	Integrated Pisciculture			
2501064	Assistance to Fisheries Studies co-operative			
2502001	Soil and Water Conservation			
2502002	Minor Irrigation			
2502003	Flood control			
2502004	Minor Irrigation-Providing Individual Facilities			
2502005	Minor Irrigation-Lift Irrigation			
2502006	Water Conservation			
2503001	Small scale industries and Micro enterprises			
2503002	Handicrafts Industry			
2503003	Handlooms Industry			
2503004	Coir Industry			
2503005	Khadi and Village Industries			
2503006	Sericulture Industry			
2503007	Electronic and Electrical Industry			
2503008	Other Industries			
2503009	Industrial Training Programs			
2503010	Industries and Co-operative Sector			
2503011	Total Energy Security Mission Programs			
2503012	Other programs in Industrial Sector			
2503013	Financial Assistance to SC/ST for Jobs Abroad			
2503014	Traditional Handicrafts			
2503015	Service Enterprises			
2503016	Market Promotion			
2503017	Financial Assistance to co-operative societies			
2503018	Revolving Fund for Kudumbasree Employment Programs			
2504001	Environment Conservation			
2504002	Interventions in Environmental Sector			

2505001	Micro Hydel Power Generation			
2505002	Mini Hydel Power Generation			
2505003	Solar Power Generation			
2505004	Wind Power Generation			
2505005	Biogas Plant			
<b>250</b>	<b>Total-Decentralised Plan Programme - Productive Sector</b>	-	-	
<b>251</b>	<b>Decentralised Plan Programme - Service Sector</b>			
2510115	Literacy Equivalence Examination			
2511001	Pre-primary Education			
2511002	Primary Education			
2511003	High School Education			
2511004	Higher Secondary/Vocational Higher Secondary School Education			
2511005	Technical Education			
2511006	SSA & Other Educational Programs			
2511007	Sports			
2511008	Youth Welfare			
2511009	Reading Rooms and Libraries			
2511010	Arts and Culture			
2511011	Continuing Education and Non-formal Education			
2511012	Vocational Higher Secondary Education			
2511013	Education-Related Activities			
2511014	Financial Assistance for SC/ST Students For Higher Education Admission			
2511015	Reading Rooms, Libraries – Books			
2511016	Reading Rooms, Libraries – Periodicals			
2511017	Grama Sabha Center			
2511018	Contribution for Raising KILA to be Deemed Universities			
2511019	Arts, Culture, Sports and Youth Welfare-Promotion			
2511020	Arts, Culture, Sports and Youth Welfare-Infrastructure			
2512001	PHC, CHC & Other Hospitals/Dispensaries			
2512002	Public Health Programs			
2512003	Health related Special Programs			
2512004	Medicines			
2512005	Hospital Waste Management			
2512006	Health, Accident and Other Insurance			

2512007	Other Programs in Health Sector			
2512008	Drinking Water			
2512009	Sanitation			
2512010	Health Sub centers			
2512011	Community Health Sub centers			
2512012	Taluk Hospitals Allopathy			
2512013	District Hospitals Allopathy			
2512014	Ayurveda Dispensary			
2512015	Ayurveda Hospital			
2512016	Taluk Hospital Ayurveda			
2512017	District Hospital Ayurveda			
2512018	Homeo Dispensary			
2512019	Homeo Hospital			
2512020	Taluk Hospital Homeo			
2512021	District Hospital Homeo			
2512022	Sidha-Medical Institution			
2512023	Unani-Medical Institution			
2512024	Epidemic Control			
2512025	Drinking Water – Public			
2512026	Sanitation & Waste Management – Public			
2512027	Crematorium			
2513001	Housing			
2513002	Slum Development			
2513003	Housing Co-operative Institutions			
2513004	Electrification			
2513005	Programs for the Aged			
2513006	Programs for Physically/ Mentally Challenged			
2513007	Welfare Programs for the Destitute			
2513008	Total Poverty Alleviation Programs			
2513009	Women’s Welfare Programs			
2513010	Special Programs for Scheduled Castes			
2513011	Special Programs for Scheduled Tribes			
2513012	Other Social Security Programs			
2513013	EMS Total Housing Program			
2513014	Housing & House Electrification - Construction/Purchase by Local Government-			
2513015	Housing & House Electrification - Loan Repayment			
2514001	Development Programs for Women and Children			
2514002	Special Child Welfare Program			

2514101	Anganwadi Nutrition			
2514102	Other Nutrition Distribution Programme			
2514201	Anganwadi Infrastructure			
2514202	Anganwadi Related Services			
2515001	Labour and Labour Welfare			
2516001	General Economic Services – Tourism			
2516002	General Economic Services- Public Distribution System			
2516003	General Economic Services- Public Crematoriums and Burial Grounds			
2516004	General Economic Services- Surveys and Studies			
2516005	General Economic Services- Plan Formulation, Monitoring and Evaluation			
2516006	General Economic Services- Good Governance			
2516007	General Economic Services- Computerisation of LSGIs and Transferred Institutions			
2516008	General Economic Services- Other Plan Expenditure			
2516101	Vocational Capacity Building - Vocational Training			
2516102	Vocational Capacity Building - Institutional Development			
2516201	Energy Conservation			
2516202	Energy Conservation - Non-Conventional Energy			
2516301	Electricity Line Extension			
2516302	Electricity Line - Transformer - Voltage Improvement			
2516401	Tourism Infrastructure			
2516501	Local Government Service Delivery Improvement			
2516502	Transferred Institution Service Delivery Improvement			
<b>251</b>	<b>Total-Decentralised Plan Programme - Service Sector</b>	-	-	
<b>252</b>	<b>Decentralised Plan Programme - Infrastructure Sector</b>			
2521001	Energy - Electrification of Street Lights			
2521002	Energy - Other Electrification Programs			
2521003	Non-conventional Energy			
2521004	Conservation of Energy			

2521005	Energy Audit			
2521006	Other Energy Sector Programs			
2521007	Office Electrification			
2522001	Roads			
2522002	Lanes			
2522003	Bridges			
2522004	Culverts and Causeways			
2522005	Foot Bridges			
2522006	Waiting Sheds and Bus Stands			
2522007	Vehicles			
2522008	Inland Transport			
2522009	Other Transport Facilities			
2522010	Connectivity Plan			
2522011	PMGSY			
2522012	Other Programs in Infrastructure Sector			
2522013	Causeways			
2522014	Bus Stand			
2522015	Water Transport			
2522016	Transport Other Programmes			
2523001	Public Buildings			
2523002	Public Buildings - Other Buildings			
2523101	Other Constructions - Bund			
2523102	Other Constructions - Side Walls			
2523103	Other Constructions - Farm Road			
2523104	Other Constructions - Tractor Ramp			
2523201	Purchase of Vehicles			
<b>252</b>	<b>Total-Decentralised Plan Programme - Infrastructure Sector</b>	-	-	-
<b>253</b>	<b>Projects not included in Sector Division</b>			
2531001	Drinking Water related Projects			
2531002	Projects related to KSUDP			
2531003	Akshaya Project			
2531004	Supplementary Nutritional Programs through Anganawadies			
2531005	Solid Waste Management Programs under Total Sanitation Campaign			
2531006	Asraya Projects for Rehabilitation of Destitute			
2531007	Integrated Five Year Programs			
2531008	EMS Total Housing Scheme			
2531009	Computerisation of Grama Panchayats			

2531010	Development Fund for SGRY, RIDF Projects - SGRY, RIDF Project			
2531011	Contribution towards SSA – SSA			
2531012	Payments to IKM			
2531013	Payments to KILA			
2531014	Payments to Drinking Water			
<b>253</b>	<b>Total-Projects not included in Sector Division</b>	-	-	-
<b>255</b>	<b>Maintenance Projects</b>			
255 10 01	Maintenance Projects - Road Assets			
255 20 01	Maintenance Projects - Non Road Assets- Transferred Institutions - Agriculture			
255 20 02	Maintenance Projects - Non Road Assets- Transferred Institutions - Animal Husbandry			
255 20 03	Maintenance Projects - Non Road Assets- Transferred Institutions - Fisheries			
255 20 04	Maintenance Projects - Non Road Assets- Transferred Institutions - Industries			
255 20 05	Maintenance Projects - Non Road Assets- Transferred Institutions - Social Welfare			
255 20 06	Maintenance Projects - Non Road Assets- Transferred Institutions -Allopathy (Hospitals/Dispensaries)			
255 20 07	Maintenance Projects - Non Road Assets- Transferred Institutions - Ayurveda (Hospitals/Dispensaries)			
255 20 08	Maintenance Projects - Non Road Assets- Transferred Institutions - Homeopathy (Hospitals/Dispensaries)			
255 20 09	Maintenance Projects - Non Road Assets- Transferred Institutions - Unani (Hospitals/ Dispensaries)			
255 20 10	Maintenance Projects - Non Road Assets- Transferred Institutions - Siddha (Hospitals/Dispensaries)			
255 20 11	Maintenance Projects - Non Road Assets- Transferred Institutions - General Education			
255 20 12	Maintenance Projects - Non Road Assets- Transferred Institutions - Technical Education			
255 20 13	Maintenance Projects - Non Road Assets- Transferred Institutions - Development of Scheduled Castes			

255 20 14	Maintenance Projects - Non Road Assets- Transferred Institutions - Development of Scheduled Tribes			
255 20 15	Maintenance Projects - Non Road Assets- Transferred Institutions - Tailoring and Garment Making Training Centre			
255 20 16	Maintenance Projects - Non Road Assets- Transferred Institutions - Others			
255 20 17	Maintenance Projects - Non Road Assets- Other Transferred Assets			
<b>255</b>	<b>Total-Maintenance Projects</b>	-	-	-
<b>256</b>	<b>Other Revenue Grants and funds- Revenue Expenses</b>			
2561001	Other Revenue Grants and funds- Revenue Expenses			
<b>256</b>	<b>Other Revenue Grants and funds- Revenue Expenses-Total</b>	-	-	-
<b>260</b>	<b>Grants, Contributions and Compensations from Own Fund</b>			
2601001	Grants, Contributions and Compensations from Own Fund- Grants			
2602001	Grants, Contributions and Compensations from Own Fund- Contributions			
2603001	Grants, Contributions and Compensations from Own Fund- Compensations			
<b>260</b>	<b>Grants, Contributions and Compensations from Own Fund-total Total-Revenue Expenditure-PLAN</b>	-	-	-



**Budget Schedule 10**

<b>.....Grama Panchayat - Budget For the Financial Year .....</b>				
<b>BS-10: Revenue Expenditure-B FUND &amp; STATE SPONSORED SCHEMES</b>				
<b>DETAILED HEAD CODE</b>	<b>PARTICULARS</b>	<b>Actuals for the Previous Financial year (.....)</b>	<b>Budget for the Current Financial Year (including all revisions) (.....)</b>	<b>Budget for the Next Financial Year (.....)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>254</b>	<b>Expenditures of Transferred Institutions (not included under Decentralised Plan Programme)</b>			
254 10 01	Expenditures of Transferred Institutions (not included under Decentralised Plan Programme)			
254 20 01	State Sponsored Schemes (not included under Decentralised Plan Programme)			
<b>254</b>	<b>Total-Expenditures of Transferred Institutions (not included under Decentralised Plan Programme)</b>	<b>-</b>	<b>-</b>	<b>-</b>

### Budget Schedule 11

.....Grama Panchayat - Budget For the Financial Year .....

#### BS-11: CAPITAL EXPENDITURE - LOAN REPAYMENTS

DETAILED HEAD CODE	PARTICULARS	Actuals for the Previous Financial year (.....)	Budget for the Current Financial Year (including all revisions) (.....)	Budget for the Next Financial Year (.....)
1	2	3	4	5
<b>330</b>	<b>Loans</b>			
330 10 01	Loans from Central Government			
330 20 01	Loans from State Government			
330 30 01	Loans from Government Bodies and Associations			
330 40 01	Loans from International Agencies			
330 50 01	Loans from Banks & Other Financial Institutions			
330 50 02	Loans - Loan from Financial Institutions			
330 60 01	Loans -Other Term Loans			
330 70 01	Loans - Bonds & Debentures			
330 80 01	Loans -Other Loans			
	<b>Total Loans</b>	-	-	-

**Budget Schedule 12**

<b>.....Grama Panchayat - Budget For the Financial Year .....</b>				
<b>BS-12: CAPITAL EXPENDITURE - OTHER THAN LOAN REPAYMENTS</b>				
<b>DETAILED HEAD CODE</b>	<b>PARTICULARS</b>	<b>Actuals for the Previous Financial year (.....)</b>	<b>Budget for the Current Financial Year (including all revisions) (.....)</b>	<b>Budget for the Next Financial Year (.....)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
410 10 01	Land			-
410 20 01	Buildings			-
410 30 01	Roads			-
410 30 02	Lanes			-
410 30 03	Culverts, Bridges & Other constructions			-
410 40 01	Drinking Water - Sources (Open Wells, Bore Wells, Tube Wells, Tanks etc.)			-
410 50 01	Irrigation			-
410 60 01	Electricity			-
410 70 01	Waste Treatment			-
410 71 01	Movable Assets			-
410 80 01	Other Fixed Assets			-
	<b>TOTAL CAPITAL EXPENDITURE</b>	-	-	-

### Budget Schedule 13

.....Grama Panchayat - Budget For the Financial Year .....			
<b>BS-13: RECEIPT AND REFUND OF DEPOSIT</b>			
<b>DETAILED HEAD CODE</b>	<b>PARTICULARS</b>	<b>Budget for the Next Financial Year (Receipts of Deposit) (.....)</b>	<b>Budget for the Next Financial Year (Refund of Deposit) (.....)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
3401001	Earnest Money Deposit		
3401002	Security Deposit		
3401003	Retention		
3401099	Other Deposits		
3402001	Deposits-Revenue		
3403001	Deposits Received From Staff		
3408001	Deposit Received from Others		
3501101	Employee Liabilities		
3502001	Recoveries Payable		
3502002	Recoveries Payable - Deductions FROM WORK BILLS		
3503001	Government and Other Dues Payable		
<b>110</b>	<b>Total</b>	-	-

**Annexure 9:**  
(See Para 3.1.3 vi)  
**Worksheet 1**

<b>PARTICULARS</b>		<b>Actuals as per balance sheet schedule of Previous financial year (equals opening balance of Current financial year) (.....)</b>
<b>1</b>	<b>2</b>	<b>3</b>
Schedule: B-17 Cash and Bank Balances [Code No 450]	A	
Schedule: B-15 Sundry Debtors(Receivables) [Code No 431]	B	
Schedule: B-12 Investments-General Fund [Code 420]	C	
Schedule: B-2 Special Funds/Sinking Fund/Trust or Agency Fund [Code No 311]	D	
Schedule: B-4 Grants & Contribution for Specific Purposes [Code No 320]	E	
Schedule: B-7 Deposits Received [Code No 340]	F	
Schedule: B-9 Other Liabilities (Sundry Creditors) [Code No 350]	G	
<b>Opening Balance (net)</b>	<b>(A+B+C- D-E-F-G)</b>	<b>0.00</b>

**Worksheet 2**

<b>All Grants and funds (except B fund and General Purpose Grant) that shall be available for the coming financial year should be included here</b>				
<b>Detailed Head code</b>	<b>Particulars</b>	<b>Total Expected Inflow of fund</b>	<b>Revenue Expenditure Amount from the Total</b>	<b>Capital Expenditure Amount from the Total</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
3111001	Panchayat's Distress Relief Fund			
3111001	Other Earmarked Special Funds			
<b>3111001 Total</b>	Other Earmarked Special Funds			
3112001	Development Fund for Transfer to Other LSGs for Joint Venture Project - for Capital Expenditure to Municipalities			
3112001	Development Fund for Transfer to Other LSGs for Joint Venture Project - for Capital Expenditure to Municipal Corporations			
3112001	Development Fund for Transfer to Other LSGs for Joint Venture Project - for Capital Expenditure to Village Panchayats			
3112001	Development Fund for Transfer to Other LSGs for Joint Venture Project - for Capital Expenditure to Block Panchayats			
3112001	Development Fund for Transfer to Other LSGs for Joint Venture Project - for Capital Expenditure to District Panchayats			
<b>3112001 Total</b>				
3112002	Development Fund for Transfer to Other LSGs for Joint Venture Project - for Revenue Expenditure to Municipalities			
3112002	Development Fund for Transfer to Other LSGs for Joint Venture Project - for Revenue Expenditure to Municipal Corporations			
3112002	Development Fund for Transfer to Other LSGs for Joint Venture Project - for Revenue Expenditure to Village Panchayats			
3112002	Development Fund for Transfer to Other LSGs for Joint Venture Project - for Revenue Expenditure to Block Panchayats			
3112002	Development Fund for Transfer to Other LSGs for Joint Venture Project - for Revenue Expenditure to District Panchayats			

<b>3112002 Total</b>				
3112003	Development Fund for Transfer to Other LSGIs for Other Specific Purposes - for Capital Expenditure to Municipalities			
3112003	Development Fund for Transfer to Other LSGIs for Other Specific Purposes - for Capital Expenditure to Municipal Corporations			
3112003	Development Fund for Transfer to Other LSGIs for Other Specific Purposes - for Capital Expenditure to Village Panchayats			
3112003	Development Fund for Transfer to Other LSGIs for Other Specific Purposes - for Capital Expenditure to Block Panchayats			
3112003	Development Fund for Transfer to Other LSGIs for Other Specific Purposes - for Capital Expenditure to District Panchayats			
<b>3112003 Total</b>				
3112004	Development Fund for Transfer to Other LSGIs for Other Specific Purposes - for Revenue Expenditure to Municipalities			
3112004	Development Fund for Transfer to Other LSGIs for Other Specific Purposes - for Revenue Expenditure to Municipal Corporations			
3112004	Development Fund for Transfer to Other LSGIs for Other Specific Purposes - for Revenue Expenditure to Village Panchayats			
3112004	Development Fund for Transfer to Other LSGIs for Other Specific Purposes - for Revenue Expenditure to Block Panchayats			
3112004	Development Fund for Transfer to Other LSGIs for Other Specific Purposes - for Revenue Expenditure to District Panchayats			
<b>3112004 Total</b>				
3117101	Endowments			
3117101	Other Trust or Agency Funds			
<b>3117101 Total</b>				
3121001	Beneficiary Contribution (Utilised)			
3121001	Other Special Funds (Utilised)			

<b>3121001 Total</b>				
3207001	Contributions for Joint Venture Projects (for Capital Expenditure) -from Municipalities			
3207001	Contributions for Joint Venture Projects (for Capital Expenditure) -from Municipal Corporations			
3207001	Contributions for Joint Venture Projects (for Capital Expenditure) - from Village Panchayats			
3207001	Contributions for Joint Venture Projects (for Capital Expenditure) - from Block Panchayats			
3207001	Contributions for Joint Venture Projects (for Capital Expenditure) - from District Panchayats			
<b>3207001 Total</b>				
3207003	Contributions for Other Specific Purposes (for Capital Expenditure) - from Municipalities			
3207003	Contributions for Other Specific Purposes (for Capital Expenditure) - from Municipal Corporations			
3207003	Contributions for Other Specific Purposes (for Capital Expenditure)- from Village Panchayats			
3207003	Contributions for Other Specific Purposes (for Capital Expenditure)- from Block Panchayats			
3207003	Contributions for Other Specific Purposes (for Capital Expenditure)- from District Panchayats			
<b>3207003 Total</b>				
3201001	Centrally Sponsored Scheme-Mahatma Gandhi National Rural Employment Guarantee Act Scheme (NREGA)			
3201001	Centrally Sponsored Scheme-Swarnajayanthi Grama Swarozgar Yojana (SGSY)			
3201001	Centrally Sponsored Scheme- Integrated Waste Land Development Programme (IWDP) - Hariyali			
3201001	Centrally Sponsored Scheme- Back Ward Regions Grant Fund (BRGF)			



3201001	Centrally Sponsored Scheme- Administrative Cost of Poverty Alleviation Unit of District Panchayat			
3201001	Centrally Sponsored Scheme- Swarnajayanthi Grama Swarozgar Yojana (SGSY) - Special Projects			
3201001	Centrally Sponsored Scheme- Swarnajayanthi Grama Swarozgar Yojana (SGSY) - Special Component Plan			
3201001	Centrally Sponsored Scheme- Swarnajayanthi Grama Swarozgar Yojana (SGSY) - Tribal Sub Plan			
3201001	Centrally Sponsored Scheme- Swarnajayanthi Grama Swarozgar Yojana (SGSY) - Minorities			
3201001	Centrally Sponsored Scheme- Indira Awas Yojana (IAY) - General			
3201001	Centrally Sponsored Scheme- Indira Awas Yojana (IAY) - Special Component Plan			
3201001	Centrally Sponsored Scheme- Indira Awas Yojana (IAY) - Tribal Sub Plan			
3201001	Centrally Sponsored Scheme- Indira Awas Yojana (IAY) Minorities			
3201001	Centrally Sponsored Scheme- Basic Services for Urban Poor (BSUP)			
3201001	Centrally Sponsored Scheme- Total Sanitation Campaign (TSC)			
3201001	Centrally Sponsored Scheme- Sarva Siksha Abhiyan (SSA)			
3201001	Centrally Sponsored Scheme- Integrated Wasteland Development Programme (IWDP - Hariyali)			
3201001	Centrally Sponsored Scheme- Integrated Watershed Management Programme (IWMP)			
3201001	Centrally Sponsored Scheme- Western Ghat Development Scheme (WGDP)			
3201001	Centrally Sponsored Scheme- National Rural Health Mission (NRHM)			
3201001	Centrally Sponsored Scheme- Integrated Child Development Scheme (ICDS)			
3201001	Centrally Sponsored Scheme- National Horticultural Mission (NHM)			
3201001	Centrally Sponsored Scheme- State Horticultural Mission (SHM)			

3201001	Centrally Sponsored Scheme- BalikaSamruddiYojana			
3201001	Centrally Sponsored Scheme- Accelerated Rural Water Supply Scheme (ARWSS)			
3201001	Centrally Sponsored Scheme- Programmes for YuvaCreeda and KhelAbhiyan (PYCKA)			
3201001	Centrally Sponsored Scheme- National Program for Rehabilitation of Physically Disabled (NPRPD)			
3201001	Centrally Sponsored Scheme- RashtriyaMadhyamaShikhshaAbhiyan			
3201001	Centrally Sponsored Schemes- Grants, Funds & Contributions for Specific Purposes - Central Government – Others			
<b>3201001 Total</b>				
3201002	Grants, Funds & Contributions for Specific Purposes - Other Central Government Grants - Drinking Water Schemes			
3201002	Grants, Funds & Contributions for Specific Purposes - Other Central Government Grants - Slaughter House			
3201002	Grants, Funds & Contributions for Specific Purposes - Other Central Government Grants - Solid Waste Management			
3201002	Grants, Funds & Contributions for Specific Purposes - Other Central Government Grants - Local Area Development Fund for Members of Parliament			
3201002	Grants, Funds & Contributions for Specific Purposes - Other Central Government Grants - Other Grants			
<b>3201002 Total</b>				
3202001	Development Fund - General – Capital			
3202001	Development Fund - Special Component Plan – Capital			
3202001	Development Fund - Tribal Sub-Plan - Capital			
3202001	Development Fund - Central Finance Commission Grant			
3202001	Development Fund-KLGSDP Grant- Capital			
3202001	Development Fund- Special Grant-Capital			
3202001	Development Fund- Road Renovation Additional Fund –Capital			

3202001	Maintenance Fund Road Assets			
3202001	Maintenance Fund Non-Road Assets			
<b>3202001</b>	<b>Total</b>			
3202002	Fund for Transferred Institutions - Agriculture- Capital			
3202002	Fund for Transferred Institutions - Animal Husbandry- Capital			
3202002	Fund for Transferred Institutions - Fisheries- Capital			
3202002	Fund for Transferred Institutions - Industries- Capital			
3202002	Fund for Transferred Institutions - Social Welfare – Capital			
3202002	Fund for Transferred Institutions - Allopathy- Capital			
3202002	Fund for Transferred Institutions - Ayurveda- Capital			
3202002	Fund for Transferred Institutions - Homoeopathy- Capital			
3202002	Fund for Transferred Institutions - Unani-Capital			
3202002	Fund for Transferred Institutions - Siddha-Capital			
3202002	Fund for Transferred Institutions - General Education- Capital			
3202002	Fund for Transferred Institutions - Technical Education- Capital			
3202002	Fund for Transferred Institutions - Development of Scheduled Castes – Capital			
3202002	Fund for Transferred Institutions - Development of Scheduled Tribes- Capital			
3202002	Fund for Transferred Institutions - Tailoring and Garment Making Training Centre-Capital			
3202002	Fund for Transferred Institutions - Others-Capital			
<b>3202002</b>	<b>Total</b>			
3202003	Grants, Funds & Contributions for Specific Purposes - Other than Development Fund and State Sponsored Scheme Funds - Burial and Burning Grounds			
3202003	Grants, Funds & Contributions for Specific Purposes - Other than Development Fund			

	and State Sponsored Scheme Funds-Slaughter Houses			
3202003	Grants, Funds & Contributions for Specific Purposes - Other than Development Fund and State Sponsored Scheme Funds - Stadiums and Play Grounds			
3202003	Grants, Funds & Contributions for Specific Purposes - Other than Development Fund and State Sponsored Scheme Funds - Grant for Solid Waste Management			
3202003	Grants, Funds & Contributions for Specific Purposes - Other than Development Fund and State Sponsored Scheme Funds - Grant for Drinking Water Schemes			
3202003	Grants, Funds & Contributions for Specific Purposes - Other than Development Fund and State Sponsored Scheme Funds - Local Area Development Fund for Members of Parliament			
3202003	Grants, Funds & Contributions for Specific Purposes - Other than Development Fund and State Sponsored Scheme Funds - Local Area Development Fund for Members of Legislative Assembly			
3202003	Library Grant			
3202003	Literacy Scheme Grant			
3202003	Drought Relief Grant			
3202003	Flood Relief Grant			
3202003	Grant for Festivals			
3202003	Grant for Shelter Homes/ Rescue Shelters			
3202003	Grant for Maintenance of Railway Level Crossings			
3202003	Local Area Development Fund for members of Parliament			
3202003	Local Area Development Fund for members of Legislative Assembly			
3202003	Grant for Drinking Water Schemes			
3202003	Grant for Burial and Burning Grounds			
3202003	Grant for Solid Waste Management			
3202003	Grants for Stadium and Play Grounds			
3202003	NABARD Assistance			
3202003	Grants from Suchithwa Mission			
3202003	Grant for Keralolsavam			
3202003	Grants, Funds & Contributions for Specific Purposes - Other than Development Fund			

	and State Sponsored Scheme Funds - Other purposes			
<b>3202003</b>				
<b>Total</b>				
3203001	Grants, Funds & Contributions for Specific Purposes - Other Government Agencies – Jeevadhara			
3203001	Grants, Funds & Contributions for Specific Purposes - Other Government Agencies – Jalanidhi			
3203001	Grants, Funds & Contributions for Specific Purposes - Other Government Agencies - Total Sanitation			
3203001	Grants, Funds & Contributions for Specific Purposes - Other Government Agencies			
<b>3203001</b>				
<b>Total</b>				
3204001	Grants, Funds & Contributions for Specific Purposes - Financial Institutions- NABARD Assistance			
3204001	Grants, Funds & Contributions for Specific Purposes - Other Financial Institutions			
3204001				
<b>Total</b>				
3205001	Grants, Funds & Contributions for Specific Purposes - Welfare Bodies- Capital			
3205001				
<b>Total</b>				
3206001	Grants, Funds & Contributions for Specific Purposes - International Organizations- Capital			
<b>3206001</b>				
<b>Total</b>				
3207002	Contributions for Joint Venture Projects (for Revenue Expenditure) - from Municipalities			
3207002	Contributions for Joint Venture Projects (for Revenue Expenditure) - from Municipal Corporations			
3207002	Contributions for Joint Venture Projects (for Revenue Expenditure) - from Village Panchayats			
3207002	Contributions for Joint Venture Projects (for Revenue Expenditure) - from Block Panchayats			
3207002	Contributions for Joint Venture Projects (for Revenue Expenditure) - from District Panchayats			

3207002	Contributions for Joint Venture Projects (for Centrally Sponsored Scheme) - from Municipalities			
3207002	Contributions for Joint Venture Projects (for Centrally Sponsored Scheme) - from Municipal Corporations			
3207002	Contributions for Joint Venture Projects (for Centrally Sponsored Scheme) - from Village Panchayats			
3207002	Contributions for Joint Venture Projects (for Centrally Sponsored Scheme) - from Block Panchayats			
3207002	Contributions for Joint Venture Projects (for Centrally Sponsored Scheme) - from District Panchayats			
<b>3207002</b>	<b>Total</b>			
3207004	Contributions for Other Specific Purposes (for Revenue Expenditure)- from Municipalities			
3207004	Contributions for Other Specific Purposes (for Revenue Expenditure)- from Municipal Corporations			
3207004	Contributions for Other Specific Purposes (for Revenue Expenditure)- from Village Panchayats			
3207004	Contributions for Other Specific Purposes (for Revenue Expenditure)- from Block Panchayats			
3207004	Contributions for Other Specific Purposes (for Revenue Expenditure)- from District Panchayats			
<b>3207004</b>	<b>Total</b>			
3208001	Beneficiary Contributions			
3208001	Other Grants, Funds & Contributions for Specific Purposes -			
<b>3208001</b>	<b>Total</b>			
3209001	NirmalPuraskar			
3209001	Best Panchayat Award from Central Government			
3209001	Other Awards from Central Government			
<b>3209001</b>	<b>Total</b>			

3209002	Best Panchayat Award from State Government-State Level			
3209002	Best Panchayat Award from State Government-District Level			
3209002	Other Awards from State Government			
<b>3209002 Total</b>				
3209003	Other Awards and Honours			
<b>3209003 Total</b>				

**Consolidated Table of Worksheet 2**

<b>Detailed Head code</b>	<b>Particulars</b>	<b>Total Expected Inflow of fund</b>	<b>Revenue Expenditure Amount from the Total</b>	<b>Capital Expenditure Amount from the Total</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
33111001	Special Funds			
3112001	Development Fund for Transfer to Other LSGIs for Joint Venture Project - for Capital Expenditure			
3112002	Development Fund for Transfer to Other LSGIs for Joint Venture Project - for Revenue Expenditure			
3112003	Development Fund for Transfer to Other LSGIs for Other Specific Purposes - for Capital Expenditure			
3112004	Development Fund for Transfer to Other LSGIs for Other Specific Purposes - for Revenue Expenditure			
3117101	Trust or Agency Funds			
3121001	capital contribution			
3207001	Contributions for Joint Venture Projects (for Capital Expenditure)			
3207003	Contributions for Other Specific Purposes (for Revenue Expenditure)			
3201001	Grants, Funds & Contributions for Specific Purposes -centrally sponsored Schemes			
3201002	Grants, Funds & Contributions for Specific Purposes - Other Central Government Grants			
3202001	Development Fund			
3202002	Fund for Transferred Institutions			

3202003	Grants, Funds & Contributions for Specific Purposes - Other than Development Fund and State Sponsored Scheme Funds - Other purposes			
3203001	Grants, Funds & Contributions for Specific Purposes - Other Government Agencies			
3204001	Grants, Funds & Contributions for Specific Purposes - Financial Institutions			
3205001	Grants, Funds & Contributions for Specific Purposes - Welfare Bodies			
3206001	Grants, Funds & Contributions for Specific Purposes - International Organizations			
3207002	Contributions for Joint Venture Projects (for Centrally Sponsored Scheme)			
3207004	Contributions for Other Specific Purposes (for Revenue Expenditure)			
3208001	Other Grants, Funds & Contributions for Specific Purposes –others			
3209001	Awards from Central Government			
3209002	Awards from State Government			
3209003	Other Awards and Honours			
	<b>Grand Total</b>			



### Worksheet 3

250	Decentralised Plan Programme - Productive Sector	Expenditure amount expected for the next financial year (.....)
1	2	3
2501001	Agriculture and Related Sectors - Paddy	
2501002	Agriculture and Related Sectors - Other crops	
2501003	Agricultural Development Programs	
2501004	Agriculture and Related Sectors - Animal husbandry	
2501005	Agriculture and Related Sectors - Dairy development	
2501006	Agriculture and Related Sectors - Fisheries	
2501007	Agriculture and Related Sectors - Afforestation	
2501008	Agriculture and Related Sectors - Watershed Management	
2501009	Agriculture and Related Sectors - Coconut	
2501010	Agriculture and Related Sectors - Areacanut	
2501011	Agriculture and Related Sectors - Vegetables	
2501012	Agriculture and Related Sectors - Plantain	
2501013	Agriculture and Related Sectors -Tuber Crops	
2501014	Agriculture and Related Sectors - Horticulture	
2501015	Agriculture and Related Sectors - Medicinal Herbs	
2501016	Agriculture and Related Sectors - Mushrooms	
2501017	Agriculture and Related Sectors - Floriculture	
2501018	Agriculture and Related Sectors - Ginger	
2501019	Agriculture and Related Sectors - Pepper	
2501020	Agriculture and Related Sectors - Vetal	
2501021	Agriculture and Related Sectors - Mulberry	
2501022	Agriculture and Related Sectors - Cashew nuts	
2501023	Agriculture and Related Sectors - Apiculture	
2501024	Agriculture and Related Sectors - Integrator Crop Protection	
2501025	Agriculture and Related Sectors - Infrastructure	
2501026	Agriculture and Related Sectors - Agriculture Related Facilities	
2501027	Agriculture and Related Sectors - Value addition of Produce	
2501028	Agriculture and Related Sectors - Marketing	
2501029	Lease Farming By SC/ST	
2501030	Revolving Fund	
2501031	Animal Husbandry – Cow	
2501032	Animal Husbandry – Goat	
2501033	Animal Husbandry – Buffalo	

2501034	Animal Husbandry – Calf	
2501035	Animal Husbandry – Poultry	
2501036	Animal Husbandry – Broiler	
2501037	Animal Husbandry – Duck	
2501038	Animal Husbandry – Pig	
2501039	Animal Husbandry – Infrastructure	
2501040	Animal Husbandry - Disease Control	
2501041	Animal Husbandry - Related Facility	
2501042	Animal Husbandry – Marketing	
2501043	Animal Husbandry – Quail	
2501044	Animal Husbandry – Rabbit	
2501045	Dairy Development - Fodder Grass	
2501046	Dairy Development - Storage and Marketing	
2501047	Dairy Development - Machinery and Equipment	
2501048	Dairy Development -Infrastructure	
2501049	FreshWater –Pisciculture	
2501050	BrakishWater –Pisciculture	
2501051	Marine –Pisciculture	
2501052	Inland –Pisciculture	
2501053	Prawn Farming –Pisciculture	
2501054	Oyster Farming –Pisciculture	
2501055	Seabass Farming –Pisciculture	
2501056	Crab Farming –Pisciculture	
2501057	Ornamental Fish Farming	
2501058	Mussel Farming	
2501059	Ranching	
2501060	Fish Marketing	
2501061	Fisheries Infrastructure	
2501062	Fisheries Related Facilities	
2501063	Integrated Pisciculture	
2501064	Assistance to Fisheries Studies co-operative	
2502001	Soil and Water Conservation	
2502002	Minor Irrigation	
2502003	Flood control	
2502004	Minor Irrigation-Providing Individual Facilities	
2502005	Minor Irrigation-Lift Irrigation	
2502006	Water Conservation	
2503001	Small scale industries and Micro enterprises	
2503002	Handicrafts Industry	
2503003	Handlooms Industry	
2503004	Coir Industry	

2503005	Khadi and Village Industries	
2503006	Sericulture Industry	
2503007	Electronic and Electrical Industry	
2503008	Other Industries	
2503009	Industrial Training Programs	
2503010	Industries and Co-operative Sector	
2503011	Total Energy Security Mission Programs	
2503012	Other programs in Industrial Sector	
2503013	Financial Assistance to SC/ST for Jobs Abroad	
2503014	Traditional Handicrafts	
2503015	Service Enterprises	
2503016	Market Promotion	
2503017	Financial Assistance to co-operative societies	
2503018	Revolving Fund for Kudumbasree Employment Programs	
2504001	Environment Conservation	
2504002	Interventions in Environmental Sector	
2505001	Micro Hydel Power Generation	
2505002	Mini Hydel Power Generation	
2505003	Solar Power Generation	
2505004	Wind Power Generation	
2505005	Biogas Plant	
<b>250</b>	<b>Total-Decentralised Plan Programme - Productive Sector</b>	-
<b>251</b>	<b>Decentralised Plan Programme - Service Sector</b>	
2510115	Literacy Equivalence Examination	
2511001	Pre-primary Education	
2511002	Primary Education	
2511003	High School Education	
2511004	Higher Secondary/Vocational Higher Secondary School Education	
2511005	Technical Education	
2511006	SSA & Other Educational Programs	
2511007	Sports	
2511008	Youth Welfare	
2511009	Reading Rooms and Libraries	
2511010	Arts and Culture	
2511011	Continuing Education and Non-formal Education	
2511012	Vocational Higher Secondary Education	
2511013	Education-Related Activities	
2511014	Financial Assistance for SC/ST Students For Higher Education Admission	
2511015	Reading Rooms ,Libraries - Books	

2511016	Reading Rooms ,Libraries - Periodicals	
2511017	Gramasabha/Ward sabhaCenter	
2511018	Contribution for Raising KILA to be Deemed Universities	
2511019	Arts,Culture,Sports and Youth Welfare-Promotion	
2511020	Arts,Culture,Sports and Youth Welfare-Infrastructure	
2512001	PHC, CHC &Other Hospitals/Dispensaries	
2512002	Public Health Programs	
2512003	Health related Special Programs	
2512004	Medicines	
2512005	Hospital Waste Management	
2512006	Health, Accident and Other Insurance	
2512007	Other Programs in Health Sector	
2512008	Drinking Water	
2512009	Sanitation	
2512010	Health Sub centers	
2512011	Community Health Sub centers	
2512012	Taluk Hospitals Allopathy	
2512013	District Hospitals Allopathy	
2512014	Ayurveda Dispensary	
2512015	Ayurveda Hospital	
2512016	Taluk Hospital Ayurveda	
2512017	District Hospital Ayurveda	
2512018	Homeo Dispensary	
2512019	Homeo Hospital	
2512020	Taluk Hospital Homeo	
2512021	District Hospital Homeo	
2512022	Sidha-Medical Institution	
2512023	Unani-Medical Institution	
2512024	Epidemic Control	
2512025	Drinking Water - Public	
2512026	Sanitation & Waste Management - Public	
2512027	Crematorium	
2513001	Housing	
2513002	Slum Development	
2513003	Housing Co-operative Institutions	
2513004	Electrification	
2513005	Programs for the Aged	
2513006	Programs for Physically/ Mentally Challenged	
2513007	Welfare Programs for the Destitute	
2513008	Total Poverty Alleviation Programs	
2513009	Women's Welfare Programs	

2513010	Special Programs for Scheduled Castes	
2513011	Special Programs for Scheduled Tribes	
2513012	Other Social Security Programs	
2513013	EMS Total Housing Program	
2513014	Housing & House Electrification - Construction/Purchase by Local Government-	
2513015	Housing & House Electrification - Loan Repayment	
2514001	Development Programs for Women and Children	
2514002	Special Child Welfare Program	
2514101	Anganwadi Nutrition	
2514102	Other Nutrition Distribution Programme	
2514201	Anganwadi Infrastructure	
2514202	Anganwadi Related Services	
2515001	Labour and Labour Welfare	
2516001	General Economic Services - Tourism	
2516002	General Economic Services- Public Distribution System	
2516003	General Economic Services- Public Crematoriums and Burial Grounds	
2516004	General Economic Services- Surveys and Studies	
2516005	General Economic Services- Plan Formulation, Monitoring and Evaluation	
2516006	General Economic Services- Good Governance	
2516007	General Economic Services- Computerisation of LSGIs and Transferred Institutions	
2516008	General Economic Services- Other Plan Expenditure	
2516101	Vocational Capacity Building - Vocational Training	
2516102	Vocational Capacity Building - Institutional Development	
2516201	Energy Conservation	
2516202	Energy Conservation - Non-Conventional Energy	
2516301	Electricity Line Extension	
2516302	Electricity Line - Transformer - Voltage Improvement	
2516401	Tourism Infrastructure	
2516501	Local Government Service Delivery Improvement	
2516502	Transferred Institution Service Delivery Improvement	
<b>251</b>	<b>Total-Decentralised Plan Programme - Service Sector</b>	-
<b>252</b>	<b>Decentralised Plan Programme - Infrastructure Sector</b>	-
2521001	Energy - Electrification of Street Lights	
2521002	Energy - Other Electrification Programs	
2521003	Non-conventional Energy	
2521004	Conservation of Energy	
2521005	Energy Audit	
2521006	Other Energy Sector Programs	

2521007	Office Electrification	
2522001	Roads	
2522002	Lanes	
2522003	Bridges	
2522004	Culverts and Causeways	
2522005	Foot Bridges	
2522006	Waiting Sheds and Bus Stands	
2522007	Vehicles	
2522008	Inland Transport	
2522009	Other Transport Facilities	
2522010	Connectivity Plan	
2522011	PMGSY	
2522012	Other Programs in Infrastructure Sector	
2522013	Causeways	
2522014	Bus Stand	
2522015	Water Transport	
2522016	Transport Other Programmes	
2523001	Public Buildings	
2523002	Public Buildings - Other Buildings	
2523101	Other Constructions - Bund	
2523102	Other Constructions - Side Walls	
2523103	Other Constructions - Farm Road	
2523104	Other Constructions - Tractor Ramp	
2523201	Purchase of Vehicles	
<b>252</b>	<b>Total-Decentralised Plan Programme - Infrastructure Sector</b>	-
<b>253</b>	<b>Projects not included in Sector Division</b>	-
2531001	Drinking Water related Projects	
2531002	Projects related to KSUDP	
2531003	Akshaya Project	
2531004	Supplementary Nutritional Programs through Anganawadies	
2531005	Solid Waste Management Programs under Total Sanitation Campaign	
2531006	Asraya Projects for Rehabilitation of Destitute	
2531007	Integrated Five Year Programs	
2531008	EMS Total Housing Scheme	
2531009	Computerisation of Grama Panchayats	
2531010	Development Fund for SGRY, RIDF Projects - SGRY, RIDF Project	
2531011	Contribution towards SSA - SSA	
2531012	Payments to IKM	

2531013	Payments to KILA	
2531014	Payments to Drinking Water	
<b>253</b>	<b>Total-Projects not included in Sector Division</b>	-
<b>255</b>	<b>Maintenance Projects</b>	
255 10 01	Maintenance Projects - Road Assets	
255 20 01	Maintenance Projects - Non Road Assets- Transferred Institutions - Agriculture	
255 20 02	Maintenance Projects - Non Road Assets- Transferred Institutions - Animal Husbandry	
255 20 03	Maintenance Projects - Non Road Assets- Transferred Institutions - Fisheries	
255 20 04	Maintenance Projects - Non Road Assets- Transferred Institutions - Industries	
255 20 05	Maintenance Projects - Non Road Assets- Transferred Institutions - Social Welfare	
255 20 06	Maintenance Projects - Non Road Assets- Transferred Institutions -Allopathy (Hospitals/Dispensaries)	
255 20 07	Maintenance Projects - Non Road Assets- Transferred Institutions - Ayurveda (Hospitals/Dispensaries)	
255 20 08	Maintenance Projects - Non Road Assets- Transferred Institutions - Homeopathy (Hospitals/Dispensaries)	
255 20 09	Maintenance Projects - Non Road Assets- Transferred Institutions - Unani (Hospitals/Dispensaries)	
255 20 10	Maintenance Projects - Non Road Assets- Transferred Institutions - Siddha (Hospitals/Dispensaries)	
255 20 11	Maintenance Projects - Non Road Assets- Transferred Institutions - General Education	
255 20 12	Maintenance Projects - Non Road Assets- Transferred Institutions - Technical Education	
255 20 13	Maintenance Projects - Non Road Assets- Transferred Institutions - Development of Scheduled Castes	
255 20 14	Maintenance Projects - Non Road Assets- Transferred Institutions - Development of Scheduled Tribes	
255 20 15	Maintenance Projects - Non Road Assets- Transferred Institutions - Tailoring and Garment Making Training Centre	
255 20 16	Maintenance Projects - Non Road Assets- Transferred Institutions - Others	
255 20 17	Maintenance Projects - Non Road Assets- Other Transferred Assets	
<b>255</b>	<b>Total-Maintenance Projects</b>	-
<b>256</b>	<b>Other Revenue Grants and funds- Revenue Expenses</b>	
2561001	Other Revenue Grants and funds- Revenue Expenses	
<b>256</b>	<b>Other Revenue Grants and funds- Revenue Expenses- Total</b>	

<b>260</b>	<b>Grants, Contributions and Compensations from Own Fund</b>	
2601001	Grants, Contributions and Compensations from Own Fund- Grants	
2602001	Grants, Contributions and Compensations from Own Fund- Contributions	
2603001	Grants, Contributions and Compensations from Own Fund- Compensations	
<b>260</b>	<b>Grants, Contributions and Compensations from Own Fund-total</b>	-
<b>410</b>	<b>Assets</b>	
410 10 01	Land	
410 20 01	Buildings	
410 30 01	Roads	
410 30 02	Lanes	
410 30 03	Culverts, Bridges & Other constructions	
410 40 01	Drinking Water - Sources (Open Wells, Bore Wells, Tube Wells, Tanks etc.)	
410 50 01	Irrigation	
410 60 01	Electricity	
410 70 01	Waste Treatment	
410 71 01	Movable Assets	
410 80 01	Other Fixed Assets	
	<b>TOTAL CAPITAL EXPENDITURE</b>	-



**Worksheet 4**

Form for Estimation of Tax Receipts for the preparation of Budget for the financial year....									
.....GRAMA PANCHAYAT									
Budget Centre Unit		Budget for the Last 3 Years-			Growth Index for the Last 3 Years-			Average of growth indices	Estimates for the Budget year based on growth rate
Account Code	Account Head								
A	B	C	D	E	F=1	G=D/C	H=E/D	I=(F+G+H)/3	J=IXE
<b>WORK SHEET FOR CALCULATING TAX REVENUE</b>									
110 10 01	Property Tax								
110 11 01	Service Tax								
110 20 01	Profession Tax								
110 30 01	Advertisement Tax								
110 35 01	Show Tax								
110 40 01	Entertainment Tax								
110 51 01	Toll								
110 52 01	Land Conversion Cess								
<b>WORK SHEET FOR CALCULATING NON TAX REVENUE</b>									
130 10 01	Rent from Land and Buildings								
130 20 01	Rent from Staff Quarters								
130 30 01	Rent from Auditoriums and Halls								
130 40 01	Daily Rentals from Grama Panchayat Properties								
130 80 01	Other Rents								
140 10 01	Empanelment & Registration Charges/ Fees								
140 11 01	Licence Fees								
140 12 01	Fee for Grant of Permit								
140 13 01	Fees for Certificate or Extract								
140 20 01	Penalties and Fines								
140 40 01	Miscellaneous Fees								
140 50 01	User Charges Collected								
140 70 01	Service/ Administrative Charges								

150 10 01	Sale of Products									
150 11 01	Sale of Forms									
150 12 01	Sale of stores & Scrap									
150 30 01	Miscellaneous Sales-									
150 40 01	Hire Charges of Vehicles									
150 41 01	Hire Charges of Tools, Machinery and Equipment									
151 10 01	Receipts from Transferred Institutions									
170 10 01	Interest from Investments									
170 20 01	Dividend									
170 40 01	Profit on Sale of Investments									
170 80 01	Other Income from Investments									
171 10 01	Interest from Bank Accounts									
171 20 01	Interest on Loans and Advances to Employees									
171 30 01	Interest on Loans to Others									
171 80 01	Other Interest									
180 10 01	Deposits Forfeited									
180 11 01	Lapsed Deposits									
180 20 01	Insurance Claim Recovery									
180 30 01	Profit on Disposal of Fixed Assets									
180 40 01	Recovery from Employees									
180 80 01	Miscellaneous Income									

### Worksheet 5

Form for Estimation of STATUTORY EXPENSES for the preparation of Budget for the financial year....									
Budget Centre Unit		Budget for the Last 3 Years-			Growth Index for the Last 3 Years-			Average of growth indices	Estimates for the Budget year based on growth rate
Account Code	Account Head								
A	B	C	D	E	F=1	G=D/C	H=E/D	I=(F+G+H)/3	J=IXE
2101001	Salaries								
210 10 02	Wages								
210 10 03	Bonus								
210 20 01	Travelling Allowances								
210 20 02	Other Benefits and Allowances								
210 20 03	Monthly Honorarium of Elected Representatives								
210 20 04	Sitting Fee of Elected Representatives								
210 20 05	Travelling Allowance of Elected Representatives								
210 30 01	Pension Contributions								
210 30 02	Leave Salary Contributions								
210 40 01	Other Terminal & Retirement Benefits								
220 10 01	Rent								
220 10 02	Rates								
220 10 03	Taxes								
220 11 01	Office Maintenance								
220 12 01	Communication Expenses								
220 20 01	Books & Periodicals								
220 21 01	Printing & Stationery								
220 40 01	Insurance and Registration								
220 50 01	Audit Fees								
220 51 01	Legal Expenses								
220 52 01	Professional & Other Fees								
220 60 01	Advertisement & Publicity								

220 61 01	Membership & Subscriptions								
220 70 01	Election Expenses								
220 71 01	Extra - ordinary Expenses								
220 80 01	Miscellaneous Administrative Expenses								
230 10 01	Power								
230 10 02	Diesel, Petrol, Gas & Lubricants								
230 11 01	Water Charges for Drinking Water Schemes								
230 20 01	Bulk Purchases								
230 30 01	Consumption of Stores								
230 40 01	Hire Charges								
230 50 01	Repairs & Maintenance - Infrastructure Assets - Buildings								
230 50 02	Repairs & Maintenance - Infrastructure Assets - Roads								
230 50 03	Repairs & Maintenance - Lanes								
230 50 04	Repairs & Maintenance Culverts & Bridges								
230 50 05	Repairs & Maintenance - Drinking Water								
230 50 06	Repairs & Maintenance Irrigation								
230 50 07	Repairs & Maintenance - Electricity								
230 50 08	Repairs & Maintenance - Waste Treatment								
230 50 09	Repairs & Maintenance - Movable Assets								
230 50 99	Repairs & Maintenance - Other Fixed Assets								
230 80 01	Other Operating and maintenance expenses								
240 10 01	Interest on Loans from Central Government								
240 20 01	Interest on Loans from State Government								
240 30 01	Interest on Loans from Government Bodies & Associations								
240 40 01	Interest on Loans from International Agencies								

240 50 01	Interest on loans from banks								
240 50 02	Interest on loans from financial institutions								
240 60 01	Other Interests								
240 70 01	Bank Charges								
240 80 01	Other Finance Expenses								

## Annexure 10:

(See Para 3.1.4.iii)

### Technical Note on Preparation of Performance Budget

#### 1. Name of the Project/Scheme

The name of the project shall be included under this category.

#### 2. Outlay

The amount allocated for plan and non plan shall be given.

#### 3. Output

The output that Grama Panchayat expects after incurring expenditure for a particular type of project. It shall be quantifiable.

#### 4. Expected Outcome

The result that is expected from the output received.

#### Example of Projects/Scheme for Performance Budget

Sl. No.	Name of the Project/ Scheme	Out put (Rs)			Output	Expected Outcome
		Non-Plan Budget	Plan Budget	Total		
1	2	3	4	5	6	7
1	Widow Pension	xxxxxxx	-	xxxxxxx	20 Widows	Social Security
2	Production incentive for paddy farmers	xxxxx	-	xxxxx	10 paddy farmers	Reduces unemployment for illiterate
3	Anganawadi Nutrition Programme	-	xxxxxxx	xxxxxxx	2 Anganwadi schools	To reduce malnutrition

**Note:** The outlay for plan and non-plan shall be available from Budget Schedule-9, 10 or 12 of the budget statement as per the nature of the project/Scheme.

## Annexure 11:

(See Para 3.1.5.iii)

### Technical Note on Preparation of Gender Budget

#### 1. Name of the Project/Scheme

The name of the projects, as per the Annual Plan Document, shall be included under this category.

#### 2. Outlay

The project-wise allocation, as per the Annual Plan Document.

#### 3. Beneficiaries

Among the total beneficiaries of each project, the number of males and females who are benefited with the project.

#### 4. Budget by Gender

The amount allocated based on the proportion of males and females.

#### 5. Expected Outcome

The result that is expected from the Project.

#### Example of Projects/Scheme for Gender budget

Sl. No.	Name of the Project	Outlay (Rs)	Beneficiaries by Gender (Numbers)		Budget by Gender (Amount in Rs)		Expected Outcome
			Male	Female	Male	Female	
1	2	3	4	5	6	7	8
1	House Construction	xxxxxx	30	20	xxxxx	xxxxx	Own house for all women headed families.
2	Vegetable Farming	xxxxxx	200	300	xxxxx	xxxxx	Self-sufficiency in vegetable production through economic empowerment of women.
	<b>TOTAL</b>						