

2026-27 BUDGET

SN	HEAD OF ACCOUNTS	BUDGET FOR 2025-2026	BUDGET FOR 2026-2027
	Opening Balance	36126590	23909829
	Revenue Receipt - 1		
	Tax Revenues - 110		
1	1100101 Property Tax (General)	7300000	9000000
2	1101001 Profession Tax – Employees	2000000	2000000
3	1101002 Profession Tax - Traders/ Institutions	500000	600000
	Total Tax Revenues	9800000	11600000

	Fees and User Charges - 140		
4	1401001 Private Hospital & Paramedical Institutions Registration Fee	61000	65000
5	1401101 License Fees for IFTEOS	400000	600000
6	1401106 License Fees for Domestic Dogs	1400	5000
7	1401107 Licence Fees For Livestock Farms	1000	2000
8	1401201 Fees for Construction of Buildings	1200000	1400000
9	1401202 Fees for Installation of Machinery	200	6000
10	1401203 Permit Application fee	100000	130000
11	1401302 Fees for Delayed Registration - Birth & Death	600	1000
12	1401304 Fee for Marriage Registration	13000	15000
13	1401305 Fee for Non Availability Certificate	1000	2000
14	1401306 Fee for Correction in Registration	8000	10000
15	1401399 Fees for Other Certificates or Extracts	10000	120000
16	1401701 Regularization Fees	300000	500000
17	1401801 Application Fee	10000	20000
18	1401802 Application Fee - Unauthorised Construction Regularisation	20000	25000
19	1402005 Fine for Dumping Waste	300000	400000
20	1404008 Delayed Registration Fees	56000	58000
21	1404009 Search Fees	2500	4000
22	1404011 Late Fee	20000	30000
	Total Fees and User Charges	2504700	3393000

	Revenue Grants, Contributions and Subsidies - 160		
23	1601010 Fund for Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers	1810600	2060000
24	1601012 Fund for Transferred Functions/ Schemes - Widow Pension	23393400	27360600
25	1601013 Fund for Transferred Functions/ Schemes - Pension for Unmarried women aged above 50	779200	790000
26	1601014 Fund for Transferred Functions/ Schemes - Pension for Differentially Abled	7086300	8185500
27	1601016 Fund for Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage	150000	300000
28	1601018 Fund for Transferred Functions/ Schemes - Old Age Pension	39529700	46640900
29	1601023 General Purpose Fund	22451000	26293000
30	1601080 Fund for Transferred Functions/ Schemes - Sthree Suraksha Scheme	3000000	19200000
	Total Revenue Grants, Contributions and Subsidies	98200200	130830000
	Rental Income - LB Properties - 130		
31	1301001 Rent from Town Hall	60000	70000
32	1302003 Rent from Buildings	1300000	1400000
33	1308099 Other Rents	3000	5000
	Total Rental Income	1363000	1475000
	Total Revenue Receipt	111867900	147298000

	Capital Receipt - 2		
	Grants, Contribution for Specific Purposes - 320		
34	3201001 Grants for Specific Purposes - Health Grant towards conversion of PHCs and Subcentres into Health and Wellness Centres	1360000	1460000
35	3201002 Grants for Specific Purposes - Health Grant Towards support for diagnostic InfraStructure to the PHCs	530000	630000
36	3201004 Central Finance Commission Grant - Tied	5442000	5442000
37	3201005 Central Finance Commission Grant - Untied	3628000	3628000
38	3201044 Mahatma Gandhi National Rural Employment Scheme (MGNREGS)	80000000	85000000
39	3201050 Grants Contributions for Specific Purposes - Central Government	16270285	18270000
40	3202001 Development Fund - General	26928970	36648000
41	3202002 Development Fund - Special Component Plan	16274288	16057000
42	3202009 Maintenance Fund - Road Assets	14297290	21535000
43	3202010 Maintenance Fund - Non-Road Assets	15345892	13141000

44	3202021 Grants, Funds & Contributions For Specific Purposes - Other Than Development Fund And State Sponsored Scheme Funds - Life Mission	27476155	29400000
45	3202027 Grants For Specific Purposes - Election	90000	0
46	3203001 Grant from Other Government Agencies	3000000	7000000
47	3208010 Beneficiary Contribution	3623150	3923000
48	3209001 Contribution to Joint Venture Projects from District Panchayat	21175000	22175000
49	3209002 Contribution to Joint Venture Projects from Block Panchayat	18711628	19700000
	Total Grants, Contribution for Specific Purposes	254152658	284009000

	Secured Loans - 330		
50	3305003 Loan from K.U.R.D.F.C	31370150	35000000
	Total Secured Loans	31370150	35000000

	Deposits Received - 340		
51	3401001 Earnest Money Deposit	600000	650000
52	3401002 Security Deposit	120000	150000
53	3401003 Retention	200000	250000
54	3402001 Rent Deposit	800000	850000
55	3402002 Auction Deposit	50000	60000
56	3402003 Deposit for Road Cutting	20000	30000
57	3402006 Election Deposit(Candidate)	200000	140000
58	3408099 Other deposits received	100000	120000
	Total Deposits Received	2090000	2250000

	Redemption - 431		
59	4315002 Receivables from Government (redemption amount)	14055101	0
	Total Redemption	14055101	0

	Loans, Advances and Deposits - 460		
60	4601001 Festival Advance to Employees	160000	250000
61	4605005 Advance to Mahatma Gandhi NREGS/ AUEGS	3000000	3500000
	Total Loans, Advances and Deposits	3160000	3750000
	Total Capital Receipt	304827909	325009000

	Revenue Expenditure - 3		
	Establishment Expenses - 210		
62	2101001 Salaries -Secretary	1200000	1500000
63	2101003 Salaries - Permanent Staff	10000000	12000000
64	2101004 Salaries - Contract Staff	2000000	800000
65	2101006 Salaries - Full time Contingent Staff	600000	600000
66	2101007 Salaries - Part time Contingent Staff	300000	350000
67	2101101 Wages	1300000	1000000
68	2101201 Bonus	46000	70000
69	2101401 Honourarium	400000	300000
70	2102001 Travelling Allowances - Secretary	100000	70000
71	2102003 Travelling Allowances - Permanent Staff	200000	300000
72	2102004 Travelling Allowances - Temporary Staff	60000	100000
73	2102005 Travelling Allowances - Contingent Staff	5000	20000
74	2102014 Monthly Honorarium and Sitting Allowance -Councillors/ Members	2200000	3400000
75	2102016 Other Benefits and Allowances	130000	400000
76	2102019 Travelling Expense of Chairperson/ President, Deputy Chairperson/ Vice President, Chairperson and Councillors/ members	100000	300000

77	2102021 Telephone Allowance - Mayor/ Chairperson/ President	4000	4500
78	2102022 Telephone Allowance - Deputy Mayor/ Vice Chairperson/ Vice President	4000	4500
79	2102023 Medical Re-Imbursement -Staff	0	2500000
80	2104001 Terminal Leave Surrender	0	500000
	Total Establishment Expenses	18649000	24219000

	Administrative Expenses - 220		
81	2201001 Rent of Buildings	20000	100000
82	2201101 Office Electricity Expenses	300000	500000
83	2201201 Telephone Expenses/ Internet Charges	70000	100000
84	2201202 Postage Expenses	20000	40000
85	2202001 Books & Periodicals	50000	60000
86	2202101 Printing & Stationery	600000	800000
87	2204001 Insurance	20000	30000
88	2205101 Miscellaneous Legal Expenses	100000	200000
89	2205201 Professional & Other Fees	30000	100000
90	2206099 Other Advertisement & Publicity Charges	100000	200000
91	2206101 Membership & Subscriptions	10000	20000
92	2208001 Festival Expenses	100000	200000
93	2208099 Miscellaneous Administration Expenses	100000	2100000
	Total Administrative Expenses	1520000	4450000

	Operation and Maintenance - 230		
94	2301001 Electricity Charges for Street Lights	3400000	4000000
95	2301002 Fuel Charges	300000	350000
96	2301003 Electricity Charges of Other Buildings of LB	0	40000
97	2301006 Electricity Charges For Drinking Water Schemes	30000	50000
98	2301007 Electricity Charges For Irrigation Schemes	10000	20000
99	2304001 Vehicle Hire Charges	100000	100000
100	2305301 Repairs & Maintenance - Vehicles	120000	150000
101	2305902 Repairs & Maintenance - Office Equipments	300000	400000
102	2305909 Other Repairs & Maintenance	200000	300000
103	2308005 Expenses relating to collection of Taxes	300000	500000
104	2308010 Extra - ordinary Expenses	800000	1500000
105	2308013 Sanitation Expenses	0	1400000
106	2308099 Other Operating & Maintenance Expenses	430000	500000
	Total Operation and Maintenance	5990000	9310000

	Programe Expenses - 250		
107	2501001 Election Expenses	700000	150000
108	2502001 Expenditure on Poverty Eradication Program	80000000	85000000
	Total Programe Expenses	80700000	85150000

	Expenses Related to Productive Sector - 251		
109	2510101 Agriculture - Paddy	300000	0
110	2510102 Agriculture - Coconut	1390000	0
111	2510104 Agriculture - Vegetables	570000	0
112	2510105 Agriculture - Plaintane	600000	0
113	2510106 Agriculture - Tubercrops	190000	0
114	2510110 Agriculture - Floriculture	96000	0
115	2510111 Agriculture - Ginger	60000	0
116	2510113 Agriculture - Betel	10000	0
117	2510132 Agriculture Related Facilities	1158000	0
118	2510201 Animal Husbandry - Cow	1200000	0
119	2510204 Animal Husbandry - Calf	800000	0
120	2510205 Animal Husbandry - Poultry	1803800	0
121	2510209 Animal Husbandry - Infrastructure	541233	0
122	2510210 Animal Husbandry - Disease Control	500000	0
123	2510215 Protection of Animals	440000	0
124	2510302 Dairy Development -Storage and Marketing	600000	0
125	2510303 Dairy Development -Machinery and Equipment	360000	0
126	2510305 Dairy Development - Milk Incentives	2200000	0
127	2510804 Environment Conservation	505000	0
128	2511201 Skill Development	500000	0
129	2511301 Self Employment and Marketing Promotion	2000000	0
	Total Expenses Related to Productive Sector	15824033	0

	Expenses Related to Service Sector - 252		
130	2520102 Primary Education	1696601	0
131	2520107 Education-Related Activities	1498802	0
132	2520111 Contribution towards SSA	500000	0
133	2520303 Reading Rooms ,Libraries - Periodicals	100000	0
134	2520503 Arts,Culture,Sports and Youth Welfare-Promotion	1085000	0
135	2520602 Health related Programs	2043320	0
136	2520618 Medical Institution - Allopathy	4904600	0
137	2520619 Medical Institution - Ayurvedic	973000	0
138	2520620 Medical Institution - Homoeo	100000	0
139	2520701 Drinking Water - Individual	2914307	0
140	2520702 Drinking Water - Public	1252520	0
141	2520801 Housing & House Electrification - Individual	115394394	0
142	2520903 Women Welfare	1725000	0
143	2520904 Welfare of the Aged	1697950	0
144	2520906 Welfare Programs for Physically/ Mentally Challenged	2000000	0
145	2520908 Social Security Programme	175000	0
146	2521001 Anganwadi Nutrition	5567444	0
147	2521002 Other Nutrition Distribution Programme	500000	0
148	2521101 Anganwadi Infrastructure	2029174	0

149	2521402 Electricity Line - Transformer - Voltage Improvement	270543	0
150	2521601 Local Government Service Delivery Improvement	877480	0
151	2521602 Payments to IKM	175000	0
152	2521701 Allied Institution Service Delivery Improvement	830000	0
153	2521903 Public Sanitation - Related Activities	467500	0
154	2521904 Toilet (Individual)	6043461	0
155	2521905 Toilet (Institution Level)	647583	0
156	2522001 Plan Formulation, Implementation and Monitoring	150000	0
157	2522201 Disaster Management - Related Services	100000	0
158	2522202 Climate Change - Related Services	100000	0
159	2522303 Solid Waste Management - Preparatory Activities	50000	0
160	2522304 Solid Waste Management - Classification	2224413	0
161	2522305 Solid Waste Management - Collection and Transportation	1288959	0
162	2522311 Solid Waste Management - Integrated Projects	701000	0
163	2522314 Solid Waste Management - Processing Individual	666000	0

164	2522801 Loan Repayment	2000000	0
165	2523201 Information and Knowledge Dissemination Capacity Development	75000	0
	Total Expenses Related to Service Sector	162824051	0

	Expenses Related to Infrastructure Sector - 253		
166	2530101 Street Lights	1036147	0
167	2530102 Office Electrification	681000	0
168	2530201 Roads	2050	0
169	2530302 Public Buildings - Other Buildings	567600	0
170	2530502 Hiring of vehicles for office purposes	539517	0
	Total Expenses Related to Infrastructure Sector	2826314	0

	Expenses related to State Sponsored Schemes - 254		
171	2540111 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labour	1810600	2060000
172	2540113 Programmes/ Expenditures of Transferred Functions/ Schemes - Widow Pension	23393400	27360600
173	2540114 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Unmarried women aged above 50	779200	790000
174	2540115 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Differentially Abled	7086300	8185500
175	2540117 Programmes/ Expenditures of Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage	150000	300000
176	2540118 Programmes/ Expenditures of Transferred Functions/ Schemes - Old Age Pension	39529700	46640900
177	2540138 Programmes/ Expenditures of Transferred Functions/ Schemes - Sthree Suraksha Scheme	0	19200000
	Total Expenses related to State Sponsored Schemes	72749200	104537000
	Total Revenue Expenditure	361082598	227666000

	Capital Expenditure - 4		
	Repayment of Secured Loans - 330		
178	3305003 Loan from K.U.R.D.F.C	31370150	0
	Total Repayment of Secured Loans	31370150	0

	Refund of Deposits - 340		
179	3401001 Earnest Money Deposit	600000	650000
180	3401002 Security Deposit	120000	150000
181	3401003 Retention	200000	250000
182	3402001 Rent Deposit	800000	850000
183	3402002 Auction Deposit	50000	60000
184	3402003 Deposit for Road Cutting	20000	30000
185	3402006 Election Deposit(Candidate)	200000	140000
186	3408099 Other deposits received	100000	120000
	Total Refund of Deposits	2090000	2250000

	Payment of Recoveries - 350		
187	3501102 Net Salary Payable	562093	0
188	3501116 Pension Contribution Payable	1314944	1000000
189	3501122 Leave Salary Payable	200000	0
190	3501301 Employers Liabilities - Pension Contribution (NPS)	20004	400000
191	3502006 Recoveries Payable - Insurance Premium	3251	0
192	3502012 Recoveries Payable - State Life Insurance	11625	0
193	3502014 Recoveries Payable - Group Insurance	11100	0
194	3502020 Recoveries Payable - Employee Share NPS	20004	0
195	3502022 Recoveries Payable -Medisep - Regular	7500	0
196	3502038 Recoveries Payable - PF Loan Repayment - KPEPF	95470	0
197	3503008 Government and Other Dues Payable - CGST	40321	0
198	3503009 Government and Other Dues Payable - SGST	40321	0
199	3503018 Cess on KCWWF Payable	396337	0
	Total Payment of Recoveries	2722970	1400000

	Fixed Assets - 410		
200	4101008 Public well	300000	0
201	4102002 Administrative Buildings	25000	0
202	4102008 School Buildings	519607	0
203	4102016 Other Buildings	2442942	0
204	4102017 Compound Wall	200000	0
205	4103001 Concrete Roads	10987828	0
206	4103002 Black Topped Roads	2677995	0
207	4103003 Interlocked Roads	327902	0
208	4103010 Culverts	200000	0
209	4103012 Side Walls	710720	0
210	4103099 Other Constructions	950000	0
211	4104001 Plant & Machinery	2146000	0
212	4105001 Vehicles	1475000	0
213	4106001 Office & Other Equipments	75000	0
214	4106002 Computers, Printers & Peripherals	977589	0
215	4107001 Furniture, Fixtures, Fittings & Electrical Appliances	827574	0
216	4108001 Other Fixed Assets	2209700	0
	Total Fixed Assets	27052857	0

	Stock in Hand - 430		
217	4301002 Purchase of Material - Stores	1433995	0
	Total Stock in Hand	1433995	0

	Loans, Advances and Deposits - 460		
218	4601001 Festival Advance to Employees	160000	250000
219	4605005 Advance to Mahatma Gandhi NREGS/ AUEGS	3000000	3500000
	Total Loans, Advances and Deposits	3160000	3750000

Total Capital Expenditure	67829972	7400000
Total Expenditure	428912570	235066000
Total Receipts	416695809	472307000
Balance	23909829	261150829
Fund Earmarked for Projects 2026-27		254628645
Closing Balance		6522184