

2026-2027 NEW BUDGET

SN	HEAD OF ACCOUNTS	2025-26	2026-27
	Opening Balance	20183069	14561462
	Revenue Receipt - 1		
	Tax Revenues - 110		
1	1100101 Property Tax (General)	4500000	5500000
2	1101001 Profession Tax – Employees	800000	800000
3	1101002 Profession Tax - Traders/ Institutions	400000	500000
4	1108004 Entertainment Tax	400000	300000
	Total Tax Revenues	6100000	7100000
	Fees and User Charges - 140		
5	1401099 Other Empanelment & Registration Charges	30000	35000
6	1401101 License Fees for IFTEOS	300000	400000
7	1401201 Fees for Construction of Buildings	1600000	1700000
8	1401399 Fees for Other Certificates or Extracts	20000	22000
9	1402003 Other Penalties and Fines	400000	400000
10	1404010 Water Connection - Ownership Change Fee	0	50000
11	1404099 Other Fees	200000	200000

12	1405099 Other User Charges	600000	500000
	Total Fees and User Charges	3150000	3307000
	Sale and Hire Charges - 150		
13	1501003 Receipts from Sale of Usufructs of trees	0	1000
14	1501099 Receipts from Sale of Other Products	80000	80000
15	1501102 Receipts from Sale of Tender Forms	400000	500000
16	1501202 Receipts from Sale of Scrap	250000	250000
17	1503001 Receipts from Miscellaneous Sales	5000	10000
18	1504003 Hire Charges Of Ambulance	250000	250000
19	1504199 Hire Charges Of Other Tools, Machinery And Equipment	100000	100000
	Total Sale and Hire Charges	1085000	1191000
	Revenue Grants, Contributions and Subsidies - 160		
20	1601010 Fund for Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers	8160000	9840000
21	1601012 Fund for Transferred Functions/ Schemes - Widow Pension	20044800	29136000

22	1601013 Fund for Transferred Functions/ Schemes - Pension for Unmarried women aged above 50	3648000	4896000
23	1601014 Fund for Transferred Functions/ Schemes - Pension for Differentially Abled	5472000	7512000
24	1601016 Fund for Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage	66000	90000
25	1601018 Fund for Transferred Functions/ Schemes - Old Age Pension	31872000	50088000
26	1601023 General Purpose Fund	15651000	18446000
27	1601080 Fund for Transferred Functions/ Schemes - Sthree Suraksha Scheme	3400000	24000000
	Total Revenue Grants, Contributions and Subsidies	88313800	144008000
	Income from Investments - 170		
28	1701001 Interest on Investments	425000	0
	Total Income from Investments	425000	0
	Interest Earned - 171		
29	1711001 Interest from Bank Accounts	0	500000
	Total Interest Earned	0	500000
	Other Income - 180		

30	1808022 Liquidated damages recovered from contractors	100000	0
31	1808099 Miscellaneous Receipts	15000	50000
	Total Other Income	115000	50000
	Prior Period Items - 280		
32	2801001 Prior Period Income	0	50000
	Total Prior Period Items	0	50000
	Rental Income - LB Properties - 130		
33	1302003 Rent from Buildings	125000	250000
34	1308099 Other Rents	50000	50000
	Total Rental Income	175000	300000
	Total Revenue Receipt	99363800	156506000
	Capital Receipt - 2		
	Grants, Contribution for Specific Purposes - 320		
35	3201001 Grants for Specific Purposes - Health Grant towards conversion of PHCs and Subcentres into Health and Wellness Centres	500000	300000
36	3201002 Grants for Specific Purposes - Health Grant Towards support for diagnostic InfraStructure to the PHCs	572000	300000

37	3201003 Grants for Specific Purposes - Health Grant towards buildingless Subcentres, PHCs and CHCs	0	2800000
38	3201004 Central Finance Commission Grant - Tied	4872000	4872000
39	3201005 Central Finance Commission Grant - Untied	3248000	3248000
40	3201020 Intergrated Child Development Service	1000000	1000000
41	3201035 Total Sanitation Campaign	500000	690000
42	3201044 Mahatma Gandhi National Rural Employment Scheme (MGNREGS)	50000000	60000000
43	3202001 Development Fund - General	22890000	25968000
44	3202002 Development Fund - Special Component Plan	12430800	12475000
45	3202009 Maintenance Fund - Road Assets	30518000	22174000
46	3202010 Maintenance Fund - Non-Road Assets	7078164	7102000
47	3202021 Grants, Funds & Contributions For Specific Purposes - Other Than Development Fund And State Sponsored Scheme Funds - Life Mission	0	2000000

48	3203001 Grant from Other Government Agencies	0	200000
49	3208010 Beneficiary Contribution	0	670000
50	3209001 Contribution to Joint Venture Projects from District Panchayat	1000000	3550000
51	3209002 Contribution to Joint Venture Projects from Block Panchayat	1000000	7800000
	Total Grants, Contribution for Specific Purposes	135608964	155149000
	Secured Loans - 330		
52	3305004 Loan from HUDCO	0	10000000
	Total Secured Loans	0	10000000
	Other Liabilities - 350		
53	3501301 Employers Liabilities - Pension Contribution (NPS)	25000	0
54	3502001 Recoveries Payable - General Provident Fund	30000	0
55	3502002 Recoveries Payable - Kerala Panchayat Employees Provident Fund	150000	0
56	3502003 Recoveries Payable - Subscription to Provident Fund for Municipal Regular employees	15000	0

57	3502005 Recoveries Payable - Loan Recovery	25000	0
58	3502006 Recoveries Payable - Insurance Premium	100000	0
59	3502008 Recoveries Payable - Co-operative Recovery	25000	0
60	3502009 Recoveries Payable - KSFE Recovery	15000	0
61	3502010 Recoveries Payable - Dues to other LSGIs	15000	0
62	3502011 Recoveries Payable - Income Tax Deducted at Source-Salaries	25000	0
63	3502012 Recoveries Payable - State Life Insurance	50000	0
64	3502014 Recoveries Payable - Group Insurance	50000	0
65	3502020 Recoveries Payable - Employee Share NPS	25000	0
66	3502022 Recoveries Payable -Medisep -Regular	15000	0
67	3502024 Recoveries Payable-Other Recoveries from Employees	10000	0

68	3502025 Recoveries Payable - Income Tax Deducted at Source	50000	0
69	3502026 Recoveries Payable - Kerala Construction Workers Welfare Fund	50000	0
70	3502030 Recoveries Payable - House Building Advance	15000	0
71	3503001 Government and Other Dues Payable - Library Cess Payable	0	275000
72	3503005 Government and Other Dues Payable-TDS - CGST	250000	0
73	3503006 Government and Other Dues Payable-TDS - SGST	250000	0
74	3503008 Government and Other Dues Payable - CGST	10000	0
75	3503009 Government and Other Dues Payable - SGST	10000	0
	Total Other Liabilities	1210000	275000
	Redemption - 431		
76	4315002 Receivables from Government (redemption amount)	7195184	0
	Total Redemption	7195184	0
	Loans, Advances and Deposits - 460		

77	4601001 Festival Advance to Employees	105000	200000
78	4605002 Advance to Implementing Agencies	0	200000
79	4605003 Advance to Implementing Officers	0	200000
80	4605005 Advance to Mahatma Gandhi NREGS/ AUEGS	1800000	2000000
	Total Loans, Advances and Deposits	1905000	2600000
	Total Capital Receipt	145919148	168024000
	Revenue Expenditure - 3		
	Establishment Expenses - 210		
81	2101001 Salaries -Secretary	700000	1000000
82	2101003 Salaries - Permanent Staff	6000000	8000000
83	2101004 Salaries - Contract Staff	250000	400000
84	2101007 Salaries - Part time Contingent Staff	200000	350000
85	2101101 Wages	1545000	2000000
86	2101201 Bonus	9000	15000
87	2101501 Festival Allowance	100000	100000
88	2102001 Travelling Allowances - Secretary	1000	35000
89	2102003 Travelling Allowances - Permanent Staff	556000	800000
90	2102006 Other allowances - Secretary	1000	5000
91	2102014 Monthly Honorarium and Sitting Allowance - Councillors/ Members	2000000	3500000

92	2102016 Other Benefits and Allowances	130000	130000
93	2102018 Spectacle Allowance	0	50000
94	2102019 Travelling Expense of Chairperson/ President, Deputy Chairperson/ Vice President, Chairperson and Councillors/ members	50000	100000
95	2102021 Telephone Allowance - Mayor/ Chairperson/ President	0	0
96	2103007 Pension Contribution	1200000	1350000
	Total Establishment Expenses	12742000	17835000
	Administrative Expenses - 220		
97	2201001 Rent of Buildings	30000	50000
98	2201003 Other Taxes/ Duties	50000	50000
99	2201101 Office Electricity Expenses	120000	200000
100	2201102 Water Charges - Office	0	0
101	2201104 Service Connection Charge (KSEB/ KWA)	70000	80000
102	2201105 Water Charges - LB buildings	2000	5000
103	2201199 Other Office Maintenance Expenses	100000	150000
104	2201201 Telephone Expenses/ Internet Charges	35000	50000
105	2201202 Postage Expenses	25000	25000

106	2201301 Electricity Charges - Allied Institutions	20000	25000
107	2201302 Water Charges - Allied Institutions	0	1000
108	2201304 Telephone Expenses - Allied Institutions	0	5000
109	2202001 Books & Periodicals	15000	20000
110	2202101 Printing & Stationery	320000	350000
111	2204001 Insurance	100000	0
112	2204002 Insurance - Vehicles	0	100000
113	2205101 Miscellaneous Legal Expenses	25000	25000
114	2205201 Professional & Other Fees	50000	75000
115	2206001 Newspaper Advertisement Charges	50000	70000
116	2206099 Other Advertisement & Publicity Charges	0	25000
117	2206101 Membership & Subscriptions	7000	10000
118	2208001 Festival Expenses	10000	10000
119	2208099 Miscellaneous Administration Expenses	320000	1000000
120	2302001 Water Charges - Street Tap	980000	1050000
	Total Administrative Expenses	2329000	3376000
	Operation and Maintenance - 230		
121	2301001 Electricity Charges for Street Lights	1350000	1800000

122	2301002 Fuel Charges	300000	350000
123	2301003 Electricity Charges of Other Buildings of LB	200000	300000
124	2301004 Electricity Charges For Crematorium	0	3000
125	2301006 Electricity Charges For Drinking Water Schemes	380000	400000
126	2304001 Vehicle Hire Charges	50000	50000
127	2305001 Repairs & Maintenance - Roads and Pavements	200000	250000
128	2305002 Repairs & Maintenance - Bridges and Culverts	15000	15000
129	2305003 Repairs & Maintenance - Water Supply	35000	35000
130	2305301 Repairs & Maintenance - Vehicles	350000	450000
131	2305902 Repairs & Maintenance - Office Equipments	120000	150000
132	2305909 Other Repairs & Maintenance	60000	70000
133	2308003 Expenses for Burying Unclaimed Dead bodies	25000	25000
134	2308004 Expenses for Burying Carcasses	50000	50000
135	2308010 Extra - ordinary Expenses	100000	100000

136	2308013 Sanitation Expenses	200000	250000
137	2308015 Expenses for the destruction of Wild Boar etc	0	100000
138	2308201 Refreshment Charges	101000	150000
	Total Operation and Maintenance	3536000	4548000
	Programe Expenses - 250		
139	2501001 Election Expenses	300000	50000
140	2502001 Expenditure on Poverty Eradication Program	44235000	60000000
141	2502002 Expenses towards Disaster Management Activities	10000	100000
	Total Programe Expenses	44545000	60150000
	Expenses Related to Productive Sector - 251		
142	2510101 Agriculture - Paddy	4393450	0
143	2510102 Agriculture - Coconut	150000	0
144	2510104 Agriculture - Vegetables	110600	0
145	2510110 Agriculture - Floriculture	16900	0
146	2510132 Agriculture Related Facilities	232013	0
147	2510136 Agrarian Disease	93405	0
148	2510201 Animal Husbandry - Cow	2673000	0
149	2510205 Animal Husbandry - Poultry	217750	0
150	2510209 Animal Husbandry - Infrastructure	415000	0

151	2510210 Animal Husbandry - Disease Control	100000	0
152	2510305 Dairy Development - Milk Incentives	1800000	0
153	2510404 Inland -Pisciculture	60000	0
154	2510503 Minor Irrigation - Public Facilities	50000	0
155	2510613 Service Enterprises	540000	0
	Total Expenses Related to Productive Sector	10852118	0
	Expenses Related to Service Sector - 252		
156	2520102 Primary Education	20000	0
157	2520107 Education-Related Activities	956000	0
158	2520108 Financial Assistance for SC/ ST Students For Higher Education Admission	1084723	0
159	2520111 Contribution towards SSA	500000	0
160	2520503 Arts,Culture,Sports and Youth Welfare-Promotion	414000	0
161	2520602 Health related Programs	756567	0
162	2520617 Epidemic Control	30000	0
163	2520618 Medical Institution - Allopathy	3021876	0
164	2520619 Medical Institution - Ayurvedic	800000	0
165	2520620 Medical Institution - Homoeo	300000	0

166	2520701 Drinking Water - Individual	33150	0
167	2520702 Drinking Water - Public	703867	0
168	2520801 Housing & House Electrification - Individual	22086467	0
169	2520902 Child Welfare Program	15000	0
170	2520903 Women Welfare	1407000	0
171	2520904 Welfare of the Aged	1757632	0
172	2520906 Welfare Programs for Physically/ Mentally Challenged	1760000	0
173	2520908 Social Security Programme	1775000	0
174	2521001 Anganwadi Nutrition	2900000	0
175	2521203 Vocational Capacity Building - Related Activities	400000	0
176	2521402 Electricity Line - Transformer - Voltage Improvement	300000	0
177	2521601 Local Government Service Delivery Improvement	909126	0
178	2521602 Payments to IKM	108080	0
179	2521701 Allied Institution Service Delivery Improvement	520000	0
180	2521904 Toilet (Individual)	92400	0

181	2522001 Plan Formulation, Implementation and Monitoring	300000	0
182	2522303 Solid Waste Management - Preparatory Activities	230040	0
183	2522304 Solid Waste Management - Classification	165898	0
184	2522305 Solid Waste Management - Collection and Transportation	635412	0
185	2522310 Solid Waste Management - Disposal	372640	0
186	2522312 Solid Waste Management - Monitoring	39600	0
	Total Expenses Related to Service Sector	44394478	0
	Expenses Related to Infrastructure Sector - 253		
187	2530101 Street Lights	2048000	0
188	2530102 Office Electrification	325000	0
189	2530201 Roads	100000	0
190	2530202 Lanes	30000	0
191	2530302 Public Buildings - Other Buildings	773378	0
192	2530501 Vehicle Rent for Engineering Wing	420332	0

	Total Expenses Related to Infrastructure Sector	3696710	0
	Expenses related to State Sponsored Schemes - 254		
193	2540111 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labour	7873140	9840000
194	2540113 Programmes/ Expenditures of Transferred Functions/ Schemes - Widow Pension	20049590	29136000
195	2540114 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Unmarried women aged above 50	3537160	4896000
196	2540115 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Differentially Aabled	5399130	7512000
197	2540117 Programmes/ Expenditures of Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage	66000	90000
198	2540118 Programmes/ Expenditures of Transferred Functions/ Schemes - Old Age Pension	31796710	50088000

199	2540138 Programmes/ Expenditures of Transferred Functions/ Schemes - Sthree Suraksha Scheme	3400000	24000000
	Total Expenses related to State Sponsored Schemes	72121730	125562000
	Revenue Grants, Cotributions and Subsidies - 260		
200	2601005 Financial Assistance from Distress Relief Fund	73794	73000
201	2602301 Cutting Charges - Dangerous Trees	30000	100000
	Total Revenue Grants, Cotributions and Subsidies	103794	173000
	Total Revenue Expenditure	194320830	213044000
	Capital Expenditure - 4		
	Refund of Deposits - 340		
202	3401001 Earnest Money Deposit	10000	10000
203	3401003 Retention	200000	150000
	Total Refund of Deposits	210000	160000
	Payment of Recoveries - 350		
204	3501102 Net Salary Payable	1000000	0
205	3501106 Contribution to Central Pension Fund Payable	20000	0

206	3501116 Pension Contribution Payable	100000	0
207	3501301 Employers Liabilities - Pension Contribution (NPS)	25000	250000
208	3501302 Employers Liabilities - EPF	25000	0
209	3502001 Recoveries Payable - General Provident Fund	30000	0
210	3502002 Recoveries Payable - Kerala Panchayat Employees Provident Fund	150000	0
211	3502003 Recoveries Payable - Subscription to Provident Fund for Municipal Regular employees	15000	0
212	3502005 Recoveries Payable - Loan Recovery	25000	0
213	3502006 Recoveries Payable - Insurance Premium	100000	0
214	3502008 Recoveries Payable - Co-operative Recovery	25000	0
215	3502009 Recoveries Payable - KSFE Recovery	15000	0
216	3502010 Recoveries Payable - Dues to other LSGIs	15000	0

217	3502011 Recoveries Payable - Income Tax Deducted at Source-Salaries	25000	0
218	3502012 Recoveries Payable - State Life Insurance	50000	0
219	3502014 Recoveries Payable - Group Insurance	50000	0
220	3502020 Recoveries Payable - Employee Share NPS	25000	0
221	3502022 Recoveries Payable -Medisep -Regular	15000	0
222	3502024 Recoveries Payable-Other Recoveries from Employees	10000	0
223	3502025 Recoveries Payable - Income Tax Deducted at Source	50000	0
224	3502026 Recoveries Payable - Kerala Construction Workers Welfare Fund	50000	0
225	3502030 Recoveries Payable - House Building Advance	15000	0
226	3503001 Government and Other Dues Payable - Library Cess Payable	0	275000
227	3503005 Government and Other Dues Payable-TDS - CGST	250000	0

228	3503006 Government and Other Dues Payable-TDS - SGST	250000	0
229	3503008 Government and Other Dues Payable - CGST	10000	0
230	3503009 Government and Other Dues Payable - SGST	10000	0
231	3504010 Refund Payable - Other Fees	70000	0
232	3504099 Refund Payable - Others	10000	0
233	3508001 Liability in respect of Stale Cheque	35000	0
	Total Payment of Recoveries	2470000	525000
	Fixed Assets - 410		
234	4102002 Administrative Buildings	725688	0
235	4102011 Public Comfort Stations	500000	0
236	4102016 Other Buildings	4138204	0
237	4102017 Compound Wall	500000	0
238	4103001 Concrete Roads	6170000	0
239	4103002 Black Topped Roads	24276000	0
240	4103012 Side Walls	7495000	0
241	4103102 Drainage	2300000	0
242	4103302 Street Light	611000	0
243	4104001 Plant & Machinery	386000	0
244	4105001 Vehicles	1045000	0

245	4106002 Computers, Printers & Peripherals	765000	100000
246	4107001 Furniture, Fixtures, Fittings & Electrical Appliances	1073100	50000
247	4108001 Other Fixed Assets	1197561	0
	Total Fixed Assets	51182553	150000
	Loans, Advances and Deposits - 460		
248	4601001 Festival Advance to Employees	105000	200000
249	4605002 Advance to Implementing Agencies	0	200000
250	4605003 Advance to Implementing Officers	802000	200000
251	4605005 Advance to Mahatma Gandhi NREGS/ AUEGS	1800000	2000000
	Total Loans, Advances and Deposits	2707000	2600000
	Total Receipts	245282948	324530000
	Non Plan Expenditure	250890383	215079000
	Total Plan Expenditure		107896000
	Final Balance		1555000