	KSMART BUDGET 2026-27		
SN	**HEAD OF ACCOUNTS**	**BUDGET FOR 2025-2026**	**BUDGET FOR 2026-2027**
	Opening Balance	**50604747**	**25454039**
	Tax Revenues - 110		
1	1100101 Property Tax (General)	14500000	15500000
2	1101001 Profession Tax – Employees	2700000	3000000
3	1101002 Profession Tax - Traders/ Institutions	1500000	1700000
	Total Tax Revenues	18700000	20200000
	Fees and User Charges - 140		
4	1401001 Private Hospital & Paramedical Institutions Registration Fee	1750	2000
5	1401002 Tutorial College Registration Fee	2000	2000
6	1401101 License Fees for IFTEOS	1300000	1400000
7	1401103 License Fees under P.P.R ACT	0	5000
8	1401104 License Fees under Cinema Regulation Act	15000	0
9	1401106 License Fees for Domestic Dogs	1500	1500
10	1401199 Other Licensing Fees	5000	5000
11	1401201 Fees for Construction of Buildings	4500000	4800000
12	1401202 Fees for Installation of Machinery	50000	20000
13	1401301 Fees for Birth & Death Certificate	11500	12000
14	1401302 Fees for Delayed Registration - Birth & Death	5000	5500
15	1401304 Fee for Marriage Registration	30000	35000
16	1401305 Fee for Non Availability Certificate	1000	1500
17	1401306 Fee for Correction in Registration	1500	1750
18	1401399 Fees for Other Certificates or Extracts	5000	6500
19	1401401 Fees under RTI Act	10000	10000
20	1401701 Regularization Fees	1450000	1600000
21	1401801 Application Fee	150000	170000
22	1402001 Penal Interest	250000	275000
23	1402003 Other Penalities and Fines	200000	200000
24	1402004 Compounding Fee	200000	200000
25	1402006 Fine imposed by Health Authorities	300000	350000
26	1404002 Notice Fees	100000	125000

27	1404003 Warrant Fees	100000	0
28	1404004 Ownership Change Fees - Fine	200000	250000
29	1404009 Search Fees	15000	15000
30	1404099 Other Fees	50000	55000
31	1405004 Market Fees	6500000	7500000
32	1405008 Receipts from Libraries	0	5000
33	1405023 Public Comfort Station Receipts	0	100000
34	1405099 Other User Charges	600000	700000
35	1407002 Percentage Charges on Deposit Works	50000	0
	Total Fees and User Charges	16104250	17852750
	Sale and Hire Charges - 150		
36	1501003 Receipts from Sale of Usufructs of trees	0	5500
37	1501099 Receipts from Sale of Other Products	25000	25000
38	1501101 Receipts from Sale of Forms	25000	25000
39	1501102 Receipts from Sale of Tender Forms	50000	50000
40	1501202 Receipts from Sale of Scrap	80000	75000
41	1503001 Receipts from Miscellaneous Sales	100000	100000
	Total Sale and Hire Charges	280000	280500
	Revenue Grants, Contributions and Subsidies - 160		
42	1601010 Fund for Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers	11136000	14400000
43	1601012 Fund for Transferred Functions/ Schemes - Widow Pension	17529600	22752000
44	1601013 Fund for Transferred Functions/ Schemes - Pension for Unmarried women aged above 50	576000	768000
45	1601014 Fund for Transferred Functions/ Schemes - Pension for Differentially Abled	4147200	5448000
46	1601018 Fund for Transferred Functions/ Schemes - Old Age Pension	26764800	37224000
47	1601023 General Purpose Fund	13519000	18381000
48	1601080 Fund for Transferred Functions/ Schemes - Sthree Suraksha Scheme	2092000	15072000

	Total Revenue Grants, Contributions and Subsidies	75764600	114045000
	Income from Investments - 170		
49	1701001 Interest on Investments	40000	50000
	Total Income from Investments	40000	50000
	Interest Earned - 171		
50	1711001 Interest from Bank Accounts	600000	700000
	Total Interest Earned	600000	700000
	Other Income - 180		
51	1803001 Profit on Disposal of Fixed Assets	200000	250000
52	1808099 Miscellaneous Receipts	80000	200000
	Total Other Income	280000	450000
	Prior Period Items - 280		
53	2801001 Prior Period Income	0	50000
	Total Prior Period Items	0	50000
	Rental Income - LB Properties - 130		
54	1301003 Rent from Shopping Complex	0	1000000
55	1301005 Rent from Conference Hall	22000	25000
56	1302003 Rent from Buildings	3000000	2500000
57	1308099 Other Rents	185000	200000
	Total Rental Income	3207000	3725000
	Total Revenue Receipt	114975850	157353250
	Capital Receipt - 2		
	Earmarked Funds - 311		
58	3111101 Distress Relief Fund	0	100000
	Total Earmarked Funds	0	100000
	Grants, Contribution for Specific Purposes - 320		
59	3201001 Grants for Specific Purposes - Health Grant towards conversion of PHCs and Subcentres into Health and Wellness Centres	158000	0
60	3201002 Grants for Specific Purposes - Health Grant Towards support for diagnostic InfraStructure to the PHCs	205000	0
61	3201004 Central Finance Commission Grant - Tied	4062000	4062000

62	3201005 Central Finance Commission Grant - Untied	2708000	2708000
63	3201020 Integrated Child Development Service	1700000	1700000
64	3201027 Swaccha Bharat Mission - Grameen	6266036	1766036
65	3201044 Mahatma Gandhi National Rural Employment Scheme (MGNREGS)	50444000	95000000
66	3202001 Development Fund - General	19051000	23119000
67	3202002 Development Fund - Special Component Plan	1137000	1259000
68	3202009 Maintenance Fund - Road Assets	19845000	16501000
69	3202010 Maintenance Fund - Non-Road Assets	7073000	7449000
70	3202017 Grants, Funds & Contributions For Specific Purposes - Other Than Development Fund And State Sponsored Scheme Funds - Local Area Development Fund For Members Of Legislative Assembly	1700000	0
71	3202037 Other Revenue Grants	680000	0
72	3208010 Beneficiary Contribution	2233115	2300000
73	3209001 Contribution to Joint Venture Projects from District Panchayat		6000000
74	3209002 Contribution to Joint Venture Projects from Block Panchayat	5401010	5400000
75	3209003 Contribution to Joint Venture Projects from Grama Panchayat	600000	0
	Total Grants, Contribution for Specific Purposes	123263161	167264036
	Secured Loans - 330		
76	3305003 Loan from K.U.R.D.F.C	18519615	0
	Total Secured Loans	18519615	0
	Deposits Received - 340		
77	3401001 Earnest Money Deposit	0	100000
78	3401002 Security Deposit	0	100000
79	3401003 Retention	0	250000
80	3402001 Rent Deposit	0	200000
81	3402002 Auction Deposit	0	200000
	Total Deposits Received	0	850000

	Other Liabilities - 350		
82	3501301 Employers Liabilities - Pension Contribution (NPS)	0	700000
	Total Other Liabilities	0	700000
	Loans, Advances and Deposits - 460		
83	4601001 Festival Advance to Employees	142000	200000
84	4605004 Temporary Advances for Official Purposes	0	150000
85	4605005 Advance to Mahatma Gandhi NREGS/ AUEGS	0	300000
	Total Loans, Advances and Deposits	142000	650000
	Total Capital Receipt	141924776	169564036
	Revenue Expenditure - 3		
	Establishment Expenses - 210		
86	2101001 Salaries -Secretary	1000000	1600000
87	2101003 Salaries - Permanent Staff	11000000	14000000
88	2101004 Salaries - Contract Staff	1500000	1750000
89	2101007 Salaries - Part time Contingent Staff	1500000	1700000
90	2101101 Wages	1800000	2000000
91	2101201 Bonus	150000	200000
92	2101401 Honourarium	1125000	1500000
93	2101501 Festival Allowance	86200	200000
94	2102001 Travelling Allowances - Secretary	80000	100000
95	2102003 Travelling Allowances - Permanent Staff	175000	250000
96	2102004 Travelling Allowances - Temporary Staff	50000	60000
97	2102010 Other allowances - Contingent Staff	15000	15000
98	2102014 Monthly Honorarium and Sitting Allowance -Councillors/ Members	3000000	3200000
99	2102016 Other Benefits and Allowances	300000	200000
100	2102017 Festival Allowance	116260	200000
101	2102018 Spectacle Allowance	15000	20000
102	2102019 Travelling Expense of Chairperson/ President, Deputy Chairperson/ Vice President, Chairperson and Councillors/ members	130000	150000

103	2102020 Telephone Allowance - Secretary	10000	12000
104	2102021 Telephone Allowance - Mayor/ Chairperson/ President	10000	10000
105	2102022 Telephone Allowance - Deputy Mayor/ Vice Chairperson/ Vice President	10000	10000
106	2102026 Leave Travel Concession	100000	100000
107	2104001 Terminal Leave Surrender	1700000	2500000
	Total Establishment Expenses	23872460	29777000
	Administrative Expenses - 220		
108	2201001 Rent of Buildings	6000	6500
109	2201002 Land Tax/ Basic Tax	7500	7500
110	2201101 Office Electricity Expenses	250000	500000
111	2201102 Water Charges - Office	10000	15000
112	2201104 Service Connection Charge (KSEB/ KWA)	65000	200000
113	2201105 Water Charges - LB buildings	25000	30000
114	2201199 Other Office Maintenance Expenses	300000	400000
115	2201201 Telephone Expenses/ Internet Charges	200000	250000
116	2202001 Books & Periodicals	175000	180000
117	2202101 Printing & Stationery	550000	600000
118	2204001 Insurance	25000	25000
119	2204002 Insurance - Vehicles	0	27000
120	2205101 Miscellaneous Legal Expenses	80000	80000
121	2205201 Professional & Other Fees	45000	50000
122	2206001 Newspaper Advertisement Charges	75000	125000
123	2206101 Membership & Subscriptions	12500	250000
124	2208005 Donations And Contributions As Per Government Order	120000	200000
125	2208099 Miscellaneous Administration Expenses	150000	200000
126	2302001 Water Charges - Street Tap	400000	450000
	Total Administrative Expenses	2496000	3596000
	Operation and Maintenance - 230		
127	2301001 Electricity Charges for Street Lights	350000	450000
128	2301002 Fuel Charges	175000	180000

129	2301003 Electricity Charges of Other Buildings of LB	300000	300000
130	2301006 Electricity Charges For Drinking Water Schemes	150000	0
131	2304001 Vehicle Hire Charges	150000	200000
132	2304002 Equipment Hire Charges	25000	200000
133	2304099 Other Hire Charges	50000	100000
134	2305301 Repairs & Maintenance - Vehicles	100000	175000
135	2305901 Repairs & Maintenance - Machinery	300000	300000
136	2305909 Other Repairs & Maintenance	150000	200000
137	2308010 Extra - ordinary Expenses	0	100000
138	2308013 Sanitation Expenses	800000	1000000
139	2308099 Other Operating & Maintenance Expenses	250000	500000
140	2308201 Refreshment Charges	263402	300000
	Total Operation and Maintenance	3063402	4005000
	Interest and Finance Charges - 240		
141	2407001 Bank Charges	3500	4000
142	2408001 Other Finance Expenses	300000	300000
	Total Interest and Finance Charges	303500	304000
	Programe Expenses - 250		
143	2501001 Election Expenses	250000	100000
144	2502001 Expenditure on Poverty Eradication Program	50444000	95000000
145	2502002 Expenses towards Disaster Management Activities	0	65000
	Total Programe Expenses	50694000	95165000
	Expenses Related to Productive Sector - 251		
146	2510101 Agriculture - Paddy	975000	0
147	2510102 Agriculture - Coconut	1039576	0
148	2510104 Agriculture - Vegetables	1042335	0
149	2510105 Agriculture - Plaintane	150000	0
150	2510106 Agriculture - Tubercrops	825000	0
151	2510126 Agriculture - Legumes	100000	0
152	2510136 Agrarian Disease	20000	0
153	2510201 Animal Husbandry - Cow	600000	0

154	2510204 Animal Husbandry - Calf	384000	0
155	2510205 Animal Husbandry - Poultry	595400	0
156	2510209 Animal Husbandry - Infrastructure	530000	0
157	2510210 Animal Husbandry - Disease Control	150000	0
158	2510215 Protection of Animals	100000	0
159	2510305 Dairy Development - Milk Incentives	1700000	0
160	2511301 Self Employment and Marketing Promotion	933668	0
	Total Expenses Related to Productive Sector	9144979	0
	Expenses Related to Service Sector - 252		
161	2520107 Education-Related Activities	1508336	0
162	2520109 Encourage Excellence of SC/ ST	190000	0
163	2520111 Contribution towards SSA	300000	0
164	2520202 Literacy Equivalance Examination	35000	0
165	2520502 Arts,Culture,Sports and Youth Welfare-Infrastructure	900000	0
166	2520503 Arts,Culture,Sports and Youth Welfare-Promotion	205000	0
167	2520602 Health related Programs	1702811	0
168	2520618 Medical Institution - Allopathy	1304106	0
169	2520619 Medical Institution - Ayurvedic	500000	0
170	2520620 Medical Institution - Homoeo	250000	0
171	2520701 Drinking Water - Individual	256000	0
172	2520702 Drinking Water - Public	2713600	500000
173	2520801 Housing & House Electrification - Individual	41257818	0
174	2520901 Special Child Welfare Program	3275000	0
175	2520902 Child Welfare Program	65000	0
176	2520903 Women Welfare	512460	0
177	2520904 Welfare of the Aged	602300	0
178	2520905 Welfare Programs for the Destitute	145000	0
179	2520906 Welfare Programs for Physically/ Mentally Challenged	100000	0
180	2520908 Social Security Programme	225000	0
181	2521001 Anganwadi Nutrition	3000000	0

182	2521002 Other Nutrition Distribution Programme	50000	0
183	2521101 Anganwadi Infrastructure	1833331	0
184	2521102 Anganwadi Related Services	30000	0
185	2521501 Tourism Infrastructure	550000	0
186	2521601 Local Government Service Delivery Improvement	1064420	0
187	2521602 Payments to IKM	67395	0
188	2521701 Allied Institution Service Delivery Improvement	150000	0
189	2521903 Public Sanitation - Related Activities	593637	0
190	2521904 Toilet (Individual)	138600	0
191	2521906 Toilet (Public/Community Level)	183037	0
192	2522001 Plan Formulation, Implementation and Monitoring	310000	0
193	2522201 Disaster Management - Related Services	30000	0
194	2522305 Solid Waste Management - Collection and Transportation	1242000	0
195	2522308 Solid Waste Management - Processing - Centralised	800	0
196	2522309 Solid Waste Management - Related Activities	150500	0
197	2522311 Solid Waste Management - Integrated Projects	26400	0
198	2522314 Solid Waste Management - Processing Individual	891402	0
199	2523201 Information and Knowledge Dissemination Capacity Development	110950	0
	Total Expenses Related to Service Sector	66469903	500000
	Expenses Related to Infrastructure Sector - 253		
200	2530101 Street Lights	200000	0
201	2530301 Public Buildings - Local Government Office Building	425000	0
202	2530302 Public Buildings - Other Buildings	1410000	0
203	2530502 Hiring of vehicles for office purposes	355000	0

	Total Expenses Related to Infrastructure Sector	2390000	0
	Expenses related to State Sponsored Schemes - 254		
204	2540111 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labour	11136000	14400000
205	2540113 Programmes/ Expenditures of Transferred Functions/ Schemes - Widow Pension	17529600	22752000
206	2540114 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Unmarried women aged above 50	576000	768000
207	2540115 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Differentially Abled	4147200	5448000
208	2540118 Programmes/ Expenditures of Transferred Functions/ Schemes - Old Age Pension	26764800	37224000
209	2540138 Programmes/ Expenditures of Transferred Functions/ Schemes - Sthree Suraksha Scheme	2092000	15072000
	Total Expenses related to State Sponsored Schemes	62245600	95664000
	Revenue Grants, Cotributions and Subsidies - 260		
210	2601005 Financial Assistance from Distress Relief Fund	65000	100000
	Total Revenue Grants, Cotributions and Subsidies	65000	100000
	Prior Period Items - 280		
211	2808001 Prior Period Expenses	150000	200000
	Total Prior Period Items	150000	200000
	Total Revenue Expenditure	220894844	229311000
	Capital Expenditure - 4		
	Grants, Contribution for Specific Purposes - 320		

212	3201044 Mahatma Gandhi National Rural Employment Scheme (MGNREGS)	730	0
	Total Grants, Contribution for Specific Purposes	730	0
	Repayment of Secured Loans - 330		
213	3305003 Loan from K.U.R.D.F.C	0	2408140
	Total Repayment of Secured Loans	0	2408140
	Refund of Deposits - 340		
214	3401001 Earnest Money Deposit	100000	100000
215	3401002 Security Deposit	100000	100000
216	3401003 Retention	200000	250000
217	3402001 Rent Deposit	23010	200000
218	3402002 Auction Deposit	250000	200000
219	3402003 Deposit for Road Cutting	11000	0
220	3402006 Election Deposit(Candidate)	110000	0
221	3408001 Deposit Received From Halls, Stadiums and Auditoriums	5000	10000
222	3408099 Other deposits received	8100	0
	Total Refund of Deposits	807110	860000
	Payment of Recoveries - 350		
223	3501102 Net Salary Payable	544318	0
224	3501116 Pension Contribution Payable	62792	1000000
225	3501201 Interest Payable	12000	0
226	3501301 Employers Liabilities - Pension Contribution (NPS)	31644	500000
227	3502001 Recoveries Payable - General Provident Fund	13470	0
228	3502002 Recoveries Payable - Kerala Panchayat Employees Provident Fund	68401	0
229	3502006 Recoveries Payable - Insurance Premium	15591	0
230	3502012 Recoveries Payable - State Life Insurance	9675	0
231	3502014 Recoveries Payable - Group Insurance	10900	0
232	3502018 Recoveries Payable-Audit Recovery	1035	0
233	3502020 Recoveries Payable - Employee Share NPS	15612	0

234	3502022 Recoveries Payable -Medisep -Regular	7000	0
235	3502024 Recoveries Payable-Other Recoveries from Employees	12348	0
236	3502032 Recoveries Payable - NPS Arrear	5360	0
237	3503001 Government and Other Dues Payable - Library Cess Payable	590878	650000
238	3503008 Government and Other Dues Payable - CGST	68581	0
239	3503009 Government and Other Dues Payable - SGST	68581	0
240	3504010 Refund Payable - Other Fees	116200	0
241	3508001 Liability in respect of Stale Cheque	145000	0
242	3508099 Other Liabilities Payable	5000	0
	Total Payment of Recoveries	1804386	2150000
	Fixed Assets - 410		
243	4101001 Land	100000	0
244	4101002 Grounds	500000	0
245	4102002 Administrative Buildings	100000	0
246	4102005 Hospital Buildings	230000	0
247	4102011 Public Comfort Stations	300000	0
248	4102016 Other Buildings	3317815	0
249	4102018 Stadium	300000	0
250	4103001 Concrete Roads	17077432	0
251	4103002 Black Topped Roads	19791454	0
252	4103004 Footpath	1510000	0
253	4103008 Bridges	470000	0
254	4103010 Culverts	740520	0
255	4103012 Side Walls	50000	0
256	4103099 Other Constructions	391000	0
257	4103102 Drainage	2535500	0
258	4103302 Street Light	950000	0
259	4104001 Plant & Machinery	5673543	0
260	4106002 Computers, Printers & Peripherals	308000	0
261	4107001 Furniture, Fixtures, Fittings & Electrical Appliances	690000	0
262	4108001 Other Fixed Assets	1117000	0

	Total Fixed Assets	56152264	0
	Stock in Hand - 430		
263	4301002 Purchase of Material - Stores	220000	0
	Total Stock in Hand	220000	0
	Loans, Advances and Deposits - 460		
264	4601001 Festival Advance to Employees	142000	200000
265	4605004 Temporary Advances for Official Purposes	100000	150000
266	4605005 Advance to Mahatma Gandhi NREGS/ AUEGS	2000000	350000
	Total Loans, Advances and Deposits	2242000	700000
	Total Capital Expenditure	**61226490**	**6118140**
	Total Expenditure	**282121334**	**235429140**
	opening Balance		**25454039**
	Total Receipts	**256900626**	**326917286**
	Total		**352371325**
	K SMART BALANCE	**25454039**	**116942185**
	PROJECT EXPENDITURE IN 2026-27		**99100000**
	CLOSING BALANCE		**17842185**