

PAYYAVOOR GRAMA PANCHAYATH

BUDGET 2026-2027

	SN	HEAD OF ACCOUNTS	BUDGET FOR THE CURRENT YEAR(25- 26)	BUDGET FOR NEXT YEAR 2026-27
		Opening Balance	30309776	20024235
		Revenue Receipt - 1		
A	A	Tax Revenues - 110		
	1	1100107 Property Tax On Residential Buildings	2553136	2680793
	2	1100108 Property Tax On Non-Residential Buildings	4366003	4584303
	3	1101001 Profession Tax – Employees	1550000	1600000
	4	1101002 Profession Tax - Traders/ Institutions	1200000	1450000
	5	1108001 Theatre/ Show Tax	20000	0
		Total Tax Revenues	9689139	10315096
B	B	Fees and User Charges - 140		
	6	1401001 Private Hospital & Paramedical Institutions Registration Fee	1600	2000
	7	1401002 Tutorial College Registration Fee	1000	1200
	8	1401101 License Fees for IFTEOS	475000	480000
	9	1401106 License Fees for Domestic Dogs	5000	5500
	10	1401107 Licence Fees For Livestock Farms	1000	1500
	11	1401199 Other Licensing Fees	1000	1000
	12	1401201 Fees for Construction of Buildings	1250000	1450000
	13	1401202 Fees for Installation of Machinery	2000	3000
	14	1401203 Permit Application fee	95000	110000
	15	1401302 Fees for Delayed Registration - Birth & Death	400	500
	16	1401304 Fee for Marriage Registration	20000	21000
	17	1401305 Fee for Non Availability Certificate	200	200

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	18	1401306 Fee for Correction in Registration	1400	1500
	19	1401399 Fees for Other Certificates or Extracts	2200	2000
	20	1401401 Fees under RTI Act	500	400
	21	1401701 Regularization Fees	1150000	1200000
	22	1402001 Penal Interest	90000	100000
	23	1402003 Other Penalties and Fines	250000	35000
	24	1402004 Compounding Fee	2000	2000
	25	1402005 Fine for Dumping Waste	70000	80000
	26	1402006 Fine imposed by Health Authorities	30000	20000
	27	1404002 Notice Fees	0	1500
	28	1404004 Ownership Change Fees - Fine	35000	30000
	29	1404005 License Change Fees	0	1000
	30	1404008 Delayed Registration Fees	10000	10000
	31	1404009 Search Fees	500	400
	32	1404011 Late Fee	16000	10000
	33	1404099 Other Fees	1000	500
	34	1405005 Bus Stand Fees	40000	40000
	35	1405008 Receipts from Libraries	500	700
	36	1405012 Crematorium Fees	160000	60000
	37	1405023 Public Comfort Station Receipts	60000	65000
		Total Fees and User Charges	3771300	3735900
C	C	Sale and Hire Charges - 150		
	38	1501003 Receipts from Sale of Usufructs of trees	1000	1000
	39	1501102 Receipts from Sale of Tender Forms	100000	120000

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	40	1501202 Receipts from Sale of Scrap	160000	175000
	41	1501203 Receipts from auction of obsolete assets	150000	10000
	42	1503001 Receipts from Miscellaneous Sales	50000	20000
		Total Sale and Hire Charges	461000	326000
D	D	Revenue Grants, Contributions and Subsidies - 160		
	43	1601010 Fund for Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers	5359000	5626950
	44	1601012 Fund for Transferred Functions/ Schemes - Widow Pension	14267000	14980350
	45	1601013 Fund for Transferred Functions/ Schemes - Pension for Unmarried women aged above 50	988000	1037400
	46	1601014 Fund for Transferred Functions/ Schemes - Pension for Differentially Abled	5332000	5598600
	47	1601016 Fund for Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage	200000	200000
	48	1601018 Fund for Transferred Functions/ Schemes - Old Age Pension	41738000	43824900
	49	1601023 General Purpose Fund	16067000	19532000
	50	1601080 Fund for Transferred Functions/ Schemes - Sthree Suraksha Scheme	1000000	1100000
		Total Revenue Grants, Contributions and Subsidies	84951000	91900200
E	E	Income from Investments - 170		
	51	1701001 Interest on Investments	630000	700000
		Total Income from Investments	630000	700000
F	F	Interest Earned - 171		
	52	1711001 Interest from Bank Accounts	1000000	900000
		Total Interest Earned	1000000	900000
G	G	Other Income - 180		

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	53	1808099 Miscellaneous Receipts	100000	100000
		Total Other Income	100000	100000
H	H	Prior Period Items - 280		
	54	2801001 Prior Period Income	120000	50000
	55	2801002 Prior Period Income - Recovery of Unutilized Grants/ Funds	0	50000
I	I	Total Prior Period Items	120000	100000
		Rental Income - LB Properties - 130		
	56	1301003 Rent from Shopping Complex	0	4100000
	57	1301006 Rent from Market	51566	110000
	58	1302003 Rent from Buildings	3800000	0
	59	1308002 Rent from Localbody Properties	133000	50000
		Total Rental Income	3984566	4260000
J		Total non tax revenue including pension allotment (B+C+..+I)		102022100
K		Total Revenue Receipt (Tax +Non tax including pension) (A+J)	104707005	112337196
		Capital Receipt - 2		
L		Grants, Contribution for Specific Purposes - 320		
	60	3201001 Grants for Specific Purposes - Health Grant towards conversion of PHCs and Subcentres into Health and Wellness Centres	154525	0
	61	3201002 Grants for Specific Purposes - Health Grant Towards support for diagnostic InfraStructure to the PHCs	431713	0
	62	3201003 Grants for Specific Purposes - Health Grant towards buildingless Subcentres, PHCs and CHCs	4479633	0

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	63	3201004 Central Finance Commission Grant - Tied	5490230	0
	64	3201005 Central Finance Commission Grant - Untied	3543196	0
	65	3201020 Intergrated Child Development Service	2339924	2500000
	66	3201027 Swaccha Bharat Mission - Grameen	809000	0
	67	3201044 Mahatma Gandhi National Rural Employment Scheme (MGNREGS)	32451796	50000000
	68	3202001 Development Fund - General	29275000	32172000
	69	3202002 Development Fund - Special Component Plan	650000	0
	70	3202003 Development Fund - Tribal Sub-Plan	4273000	4219000
	71	3202009 Maintenance Fund - Road Assets	38932055	35537000
	72	3202010 Maintenance Fund - Non-Road Assets	7156000	6377000
	73	3202015 Grants, Funds & Contributions For Specific Purposes - Other Than Development Fund And State Sponsored Scheme Funds - Grant For Solid Waste Management	100000	0
	74	3202021 Grants, Funds & Contributions For Specific Purposes - Other Than Development Fund And State Sponsored Scheme Funds - Life Mission	13657000	3600000
	75	3202027 Grants For Specific Purposes - Election	42800	0
	76	3208010 Beneficiary Contribution	456074	2280000
	77	3208095 CSR Fund	2038000	0
	78	3209001 Contribution to Joint Venture Projects from District Panchayat	28815807	3032500
	79	3209002 Contribution to Joint Venture Projects from Block Panchayat	4860730	2280000
		Total Grants, Contribution for Specific Purposes	179956483	141997500
M		Secured Loans - 330		
	80	3305003 Loan from K.U.R.D.F.C	0	5300000
		Total Secured Loans	0	5300000
N		Deposits Received - 340		
	81	3401001 Earnest Money Deposit	30000	40000

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	82	3401002 Security Deposit	10000	10000
	83	3401003 Retention	100000	100000
	84	3402002 Auction Deposit	0	40000
	85	3408099 Other deposits received	1844924	100000
		Total Deposits Received	1984924	290000
O		Other Liabilities - 350		
	86	3503001 Government and Other Dues Payable - Library Cess Payable	350000	370000
	87	3504101 Advance Collection of Revenues	0	70000
		Total Other Liabilities	350000	440000
P		Total Capital Receipt (L+M+..+O)	196870897	148027500
		Total Receipt (K+P)		260364696
		Revenue Expenditure - 3		
Q		Establishment Expenses - 210		
	90	2101001 Salaries -Secretary	900000	1600000
	91	2101003 Salaries - Permanent Staff	10500000	11500000
	92	2101004 Salaries - Contract Staff	826300	900000
	93	2101007 Salaries - Part time Contingent Staff	800000	1200000
	94	2101101 Wages	200000	200000
	95	2101201 Bonus	36000	50000
	96	2101301 Stipend	75000	85000
	97	2101401 Honourarium	1890000	168000
	98	2102001 Travelling Allowances - Secretary	30000	50000
	99	2102003 Travelling Allowances - Permanent Staff	125000	150000
	100	2102004 Travelling Allowances - Temporary Staff	8000	8000

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	101	2102014 Monthly Honorarium and Sitting Allowance -Councillors/ Members	365000	2500000
	102	2102015 Uniforms	2000	2000
	103	2102016 Other Benefits and Allowances	325000	400000
	104	2102017 Festival Allowance	86170	100000
	105	2102018 Spectacle Allowance	3000	3000
	106	2102019 Travelling Expense of Chairperson/ President, Deputy Chairperson/ Vice President, Chairperson and Councillors/ members	140000	250000
	107	2102020 Telephone Allowance - Secretary	3000	3500
	108	2102021 Telephone Allowance - Mayor/ Chairperson/ President	3000	3500
	109	2102022 Telephone Allowance - Deputy Mayor/ Vice Chairperson/ Vice President	3000	3500
	110	2102024 Shoe Allowance	1000	1000
	111	2103006 Employer's Contribution to NPS - Regular Employees	400000	400000
	112	2103007 Pension Contribution	820477	1000000
	113	2104001 Terminal Leave Surrender	746130	500000
		Total Establishment Expenses	18288077	21077500
R		Administrative Expenses - 220		
	114	2201002 Land Tax/ Basic Tax	16000	16000
	115	2201101 Office Electricity Expenses	160000	175000
	116	2201102 Water Charges - Office	5000	5000
	117	2201199 Other Office Maintenance Expenses	110000	150000
	118	2201201 Telephone Expenses/ Internet Charges	120000	150000
	119	2201202 Postage Expenses	45000	50000
	120	2201301 Electricity Charges - Allied Institutions	0	8000
	121	2201302 Water Charges - Allied Institutions	0	2000

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	122	2201303 Rent - Allied Institutions	0	25000
	123	2202001 Books & Periodicals	50000	60000
	124	2202101 Printing & Stationery	170000	180000
	125	2204001 Insurance	50000	0
	126	2204002 Insurance - Vehicles	0	80000
	127	2205101 Miscellaneous Legal Expenses	0	50000
	128	2205201 Professional & Other Fees	75000	75000
	129	2206001 Newspaper Advertisement Charges	0	50000
	130	2206101 Membership & Subscriptions	5000	8000
	131	2208099 Miscellaneous Administration Expenses	200000	200000
	132	2302001 Water Charges - Street Tap	718000	720000
		Total Administrative Expenses	1724000	2004000
S		Operation and Maintenance - 230		
	133	2301001 Electricity Charges for Street Lights	750000	900000
	134	2301002 Fuel Charges	360000	370000
	135	2301003 Electricity Charges of Other Buildings of LB	160000	170000
	136	2301004 Electricity Charges For Crematorium	10000	10000
	137	2304001 Vehicle Hire Charges	100000	100000
	138	2304099 Other Hire Charges	35000	35000
	139	2305301 Repairs & Maintenance - Vehicles	150000	200000
	140	2305901 Repairs & Maintenance - Machinery	15000	10000
	141	2305902 Repairs & Maintenance - Office Equipments	50000	60000
	142	2305909 Other Repairs & Maintenance	100000	120000
	143	2308004 Expenses for Burying Carcases	25000	25000
	144	2308005 Expenses relating to collection of Taxes	0	30000
	145	2308010 Extra - ordinary Expenses	50000	50000
	146	2308013 Sanitation Expenses	100000	200000

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	147	2308099 Other Operating & Maintenance Expenses	10000	50000
	148	2308201 Refreshment Charges	80000	100000
		Total Operation and Maintenance	1995000	2430000
T		Interest and Finance Charges - 240		
	149	2407001 Bank Charges	5500	5000
		Total Interest and Finance Charges	5500	5000
U		Programe Expenses - 250		
	150	2502001 Expenditure on Poverty Eradication Program	30715092	50000000
		Total Programe Expenses	30715092	50000000
V		Expenses Related to Productive Sector - 251		
	151	2510102 Agriculture - Coconut	1538542	0
	152	2510104 Agriculture - Vegetables	276480	0
	153	2510105 Agriculture - Plaintane	210000	0
	154	2510106 Agriculture - Tubercrops	516200	0
	155	2510107 Agriculture - Fruits and Fruit Trees	91520	0
	156	2510115 Agriculture - Apiculture	1196000	0
	157	2510117 Agriculture - Cereal Crops	193000	0
	158	2510131 Agriculture Development - Infrastructure Facilities	25000	0
	159	2510132 Agriculture Related Facilities	534618	0
	160	2510201 Animal Husbandry - Cow	1576000	0
	161	2510202 Animal Husbandry - Goat	400000	0
	162	2510205 Animal Husbandry - Poultry	361400	0
	163	2510209 Animal Husbandry - Infrastructure	300000	0
	164	2510215 Protection of Animals	120000	0
	165	2510301 Dairy Development -Fodder Grass	72000	0
	166	2510305 Dairy Development - Milk Incentives	2000000	0
	167	2510613 Service Enterprises	464000	0

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	168	2511301 Self Employment and Marketing Promotion	1750000	0
		Total Expenses Related to Productive Sector	11624760	0
X		Expenses Related to Service Sector - 252		
	169	2520107 Education-Related Activities	400000	0
	170	2520109 Encourage Excellence of SC/ ST	400000	0
	171	2520111 Contribution towards SSA	1000000	0
	172	2520201 Continuing Education	29250	0
	173	2520202 Literacy Equivalence Examination	31200	0
	174	2520502 Arts,Culture,Sports and Youth Welfare-Infrastructure	1200000	0
	175	2520503 Arts,Culture,Sports and Youth Welfare-Promotion	275000	0
	176	2520602 Health related Programs	100000	0
	177	2520618 Medical Institution - Allopathy	6171751	0
	178	2520619 Medical Institution - Ayurvedic	1100000	0
	179	2520620 Medical Institution - Homoeo	125000	0
	180	2520702 Drinking Water - Public	250000	0
	181	2520801 Housing & House Electrification - Individual	72306555	0
	182	2520901 Special Child Welfare Program	624090	0
	183	2520902 Child Welfare Program	16000	0
	184	2520903 Women Welfare	1287000	0
	185	2520904 Welfare of the Aged	590500	0
	186	2520905 Welfare Programs for the Destitute	85000	0
	187	2520906 Welfare Programs for Physically/ Mentally Challenged	1562200	0
	188	2520908 Social Security Programme	1578750	0
	189	2521001 Anganwadi Nutrition	3294882	0
	190	2521203 Vocational Capacity Building - Related Activities	300000	0
	191	2521402 Electricity Line - Transformer - Voltage Improvement	40744	0
	192	2521601 Local Government Service Delivery Improvement	470000	0
	193	2521602 Payments to IKM	111508	0
	194	2521701 Allied Institution Service Delivery Improvement	300000	0

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	195	2521803 Contribution to Mahathma Gandhi NREGS for Wages	1736704	0
	196	2521904 Toilet (Individual)	3696000	0
	197	2522101 Crematorium	400674	0
	198	2522305 Solid Waste Management - Collection and Transportation	2264000	0
	199	2522308 Solid Waste Management - Processing - Centralised	35000	0
	200	2522311 Solid Waste Management - Integrated Projects	200000	0
	201	2522314 Solid Waste Management - Processing Individual	1880430	0
	202	2522701 Protection of Public Property	525000	0
	203	2523201 Information and Knowledge Dissemination Capacity Development	75000	0
		Total Expenses Related to Service Sector	104462238	0
Y		Expenses Related to Infrastructure Sector - 253		
	204	2530101 Street Lights	3672591	0
	205	2530102 Office Electrification	100000	0
	206	2530201 Roads	750000	0
	207	2530302 Public Buildings - Other Buildings	2184256	0
	208	2530501 Vehicle Rent for Engineering Wing	425000	0
		Total Expenses Related to Infrastructure Sector	7131847	0
Z		Expenses related to State Sponsored Schemes - 254		
	209	2540103 Financial help to widows towards marriage expenses of daughters	200000	0
	210	2540111 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labour	5359000	5626950
	211	2540113 Programmes/ Expenditures of Transferred Functions/ Schemes - Widow Pension	14267000	14980350
	212	2540114 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Unmarried women aged above 50	988000	1037400
	213	2540115 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Differentially Abled	5332000	5598600

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	214	2540117 Programmes/ Expenditures of Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage	0	200000
	215	2540118 Programmes/ Expenditures of Transferred Functions/ Schemes - Old Age Pension	41738000	43824900
	216	2540138 Programmes/ Expenditures of Transferred Functions/ Schemes - Sthree Suraksha Scheme	1000000	1100000
		Total Expenses related to State Sponsored Schemes	68884000	72368200
		Expenses Related to Joint Venture Projects - 255		
	217	2551002 Contribution towards Joint Venture Projects - Block Panchayat	1100000	0
		Total Expenses Related to Joint Venture Projects	1100000	0
Z1		Total Revenue Expenditure (Q+R+S+T+U+Z)	245930514	147884700
		Capital Expenditure - 4		
Z2		Refund of Deposits - 340		
	218	3401001 Earnest Money Deposit	45528	50000
	219	3401002 Security Deposit	31338	50000
	220	3401003 Retention	0	50000
	221	3402002 Auction Deposit	473000	30000
	222	3402006 Election Deposit(Candidate)	0	50000
		Total Refund of Deposits	549866	230000
Z3		Payment of Recoveries - 350		
	223	3501102 Net Salary Payable	561570	0
	224	3501303 Employers Liabilities - Pension Contribution	63463	0
	225	3502001 Recoveries Payable - General Provident Fund	10000	0
	226	3502002 Recoveries Payable - Kerala Panchayat Employees Provident Fund	130140	0
	227	3502006 Recoveries Payable - Insurance Premium	17703	0
	228	3502009 Recoveries Payable - KSFE Recovery	15000	0
	229	3502012 Recoveries Payable - State Life Insurance	13600	0

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230	3502014 Recoveries Payable - Group Insurance	13000	0
231	3502022 Recoveries Payable -Medisep -Regular	9000	0
232	3502024 Recoveries Payable-Other Recoveries from Employees	2859	0
233	3502041 Recoveries Payable - Kerala State SC/ ST Developement Corporation	5000	0
234	3504007 Refund Payable - Other Taxes	0	5000
235	3504010 Refund Payable - Other Fees	100000	0
236	3504099 Refund Payable - Others	5729	0
	Total Payment of Recoveries	947064	5000
	Fixed Assets - 410		
237	4101002 Grounds	2500000	0
238	4101008 Public well	953090	0
239	4102002 Administrative Buildings	200000	0
240	4102005 Hospital Buildings	1921628	0
241	4102016 Other Buildings	5770000	0
242	4102017 Compound Wall	200000	0
243	4103001 Concrete Roads	5540000	0
244	4103002 Black Topped Roads	29517261	0
245	4103004 Footpath	100000	0
246	4103010 Culverts	800000	0
247	4103012 Side Walls	1643574	0
248	4103099 Other Constructions	368528	0
249	4103102 Drainage	4821824	0
250	4103302 Street Light	750000	0
251	4104001 Plant & Machinery	2650000	0
252	4105001 Vehicles	2038000	0
253	4106001 Office & Other Equipments	60000	0
254	4106002 Computers, Printers & Peripherals	680500	0
255	4107001 Furniture, Fixtures, Fittings & Electrical Appliances	1600000	0
256	4108001 Other Fixed Assets	725000	0
	Total Fixed Assets	62839405	0

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Z4		Loans, Advances and Deposits - 460		
	257	4601001 Festival Advance to Employees	0	150000
	258	4601007 Travelling Allowance Advance	0	10000
	259	4605003 Advance to Implementing Officers	0	800000
	260	4605005 Advance to Mahatma Gandhi NREGS/ AUEGS	0	2300000
	261	4605099 Advance to Others	14400	0
	262	4609003 Contribution Towards Joint Venture Projects - Grama Panchayath	166896	0
		Total Loans, Advances and Deposits	181296	3260000
Z5		Total Capital Expenditure (Z2+Z3+Z4)	64517631	3495000
I		Total Expenditure (Z1+Z5)	310448145	151379700
II		Total Receipts (K+P)	301577902	260364696
III		Balance Including Opening Balance	21439533	129009231
IV		Fund earmarked for Projects 2026-27		113877500
V		Closing Balance (III - IV)		15131731