

PAYYANUR MUNICIPALITY BUDGET FOR THE YEAR 2026-27

HEAD OF ACCOUNTS	BUDGET FOR THE CURRENT YEAR 2025-26	BUDGET FOR NEXT YEAR 2026-27
Opening Balance	314435246	335804362
Revenue Receipt - 1		
Tax Revenues - 110		
1100101 Property Tax (General)	90000000	110000000
1100102 Service Cess u/rule 26	9000000	11000000
1101001 Profession Tax – Employees	13000000	14000000
1101002 Profession Tax - Traders/ Institutions	4000000	4500000
1108004 Entertainment Tax	4000000	4500000
1108099 Other Taxes	125000	250000
Total Tax Revenues	120125000	144250000

Fees and User Charges - 140		
1401001 Private Hospital & Paramedical Institutions Registration Fee	25000	30000
1401002 Tutorial College Registration Fee	10000	15000
1401003 Contractor Registration Fee	100000	200000
1401099 Other Empanelment & Registration Charges	25000	30000
1401101 License Fees for IFTEOS	4000000	450000
1401103 License Fees under P.P.R ACT	25000	30000
1401104 License Fees under Cinema Regulation Act	30000	35000
1401106 License Fees for Domestic Dogs	40000	50000
1401107 Licence Fees For Livestock Farms	4000	5000
1401199 Other Licensing Fees	350000	400000
1401201 Fees for Construction of Buildings	7500000	15000000
1401202 Fees for Installation of Machinery	30000	40000
1401203 Permit Application fee	525000	600000

1401204 Permit Fee for Additional FSI	2000	5000
1401205 Fees for Erection of Telecommunication Tower	60000	75000
1401301 Fees for Birth & Death Certificate	2000	3000
1401302 Fees for Delayed Registration - Birth & Death	2500	3000
1401303 Fees for Marriage Certificate	75000	100000
1401305 Fee for Non Availability Certificate	500	2000
1401306 Fee for Correction in Registration	15000	20000
1401399 Fees for Other Certificates or Extracts	10000	15000
1401401 Fees under RTI Act	1000	1500
1401701 Regularization Fees	3250000	4000000
1401801 Application Fee	600	1250
1402001 Penal Interest	2500000	3000000
1402003 Other Penalties and Fines	1250000	1500000
1402004 Compounding Fee	100000	125000

1402005 Fine for Dumping Waste	60000	75000
1402006 Fine imposed by Health Authorities	525000	600000
1404001 Fees for removal of Encroachment	30000	35000
1404002 Notice Fees	1500	2000
1404003 Warrant Fees	1500	2000
1404004 Ownership Change Fees - Fine	150000	175000
1404005 License Change Fees	60000	75000
1404008 Delayed Registration Fees	15000	20000
1404009 Search Fees	1000	2000
1404011 Late Fee	200000	250000
1404099 Other Fees	260000	300000
1405001 Water Charges	110000	150000
1405003 Public Sanitation Charges	50000	250000
1405007 Lorry, Taxi, Auto and Other Vehicle Stand Fees	13000	50000

1405010 Receipts from Hospitals & Dispensaries	50000	100000
1405012 Crematorium Fees	75000	125000
1405013 Water Charges (Current)	150000	200000
1405018 Wastemanagement - User Charges	15000	50000
1405099 Other User Charges	100000	150000
1406001 Entry Fees	10000	25000
1407001 Road Cutting Charges	2500000	7500000
1408001 Other Charges	5000	10000
Total Fees and User Charges	24314600	35881750
Sale and Hire Charges - 150		
1501101 Receipts from Sale of Forms	25000	50000
1501202 Receipts from Sale of Scrap	325000	500000
1501203 Receipts from auction of obsolete assets	75000	125000
1501204 Cost of Empty Barrell	5000	25000

1503001 Receipts from Miscellaneous Sales	42500	100000
Total Sale and Hire Charges	472500	800000
Revenue Grants, Contributions and Subsidies - 160		
1601010 Fund for Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers	28487800	31336580
1601012 Fund for Transferred Functions/ Schemes - Widow Pension	63119500	69431450
1601013 Fund for Transferred Functions/ Schemes - Pension for Unmarried women aged above 50	7151200	7866320
1601014 Fund for Transferred Functions/ Schemes - Pension for Differentially Abled	15942900	17537190
1601016 Fund for Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage	275000	302500
1601018 Fund for Transferred Functions/ Schemes - Old Age Pension	131954200	145149620
1601023 General Purpose Fund	43000000	47300000
1601080 Fund for Transferred Functions/ Schemes - Sthree Suraksha Scheme	6000000	10000000
Total Revenue Grants, Contributions and Subsidies	295930600	328923660

Income from Investments - 170		
1702001 Dividend	5000	10000
Total Income from Investments	5000	10000
Interest Earned - 171		
1711001 Interest from Bank Accounts	7500000	10000000
Total Interest Earned	7500000	10000000
Other Income - 180		
1808099 Miscellaneous Receipts	250000	500000
Total Other Income	250000	500000
Rental Income - LB Properties - 130		
1301002 Rent from Stadium	50000	25000
1301005 Rent from Conference Hall	10000	20000
1301099 Rent from Other Civic Amenities	250000	300000
1302001 Rent from Staff Quarters	54240	100000

1302003 Rent from Buildings	4000000	4250000
1308001 Lease Rental	50000	75000
1308099 Other Rents	275000	350000
Total Rental Income	4689240	5120000
Total Revenue Receipt	453286940	532685410
Capital Receipt - 2		
Earmarked Funds - 311		
3111001 Poverty Alleviation Fund	2500000	10000000
Total Earmarked Funds	2500000	10000000
Grants, Contribution for Specific Purposes - 320		
3201001 Grants for Specific Purposes - Health Grant towards conversion of PHCs and Subcentres into Health and Wellness Centres	9566523	7500000
3201004 Central Finance Commission Grant - Tied	68233667	50000000
3201005 Central Finance Commission Grant - Untied	61310397	30000000
3201023 Member Of Parliament Local And Development Scheme	2500000	10000000

3201056 Special Grants	15500000	30000000
3202001 Development Fund - General	77417865	97892000
3202002 Development Fund - Special Component Plan	29822335	20266000
3202009 Maintenance Fund - Road Assets	83456772	71958000
3202010 Maintenance Fund - Non-Road Assets	47680750	40320000
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	5000000	15000000
3202027 Grants For Specific Purposes - Election	3000000	1000000
3202037 Other Revenue Grants	1364727	1250000
3203001 Grant from Other Government Agencies	423513	1000000
3207001 Contribution - Special Funds	500000	
3208010 Beneficiary Contribution	2000000	12554650
3208099 Other Grants & Contributions for Specific Purpose	500000	10000000
3209004 Contribution to Joint Venture Projects from Municipal Corporations	39391661	50000000

Total Grants, Contribution for Specific Purposes	447668210	448740650
Secured Loans - 330		
3305002 Loan from Financial Institutions	122057418	60000000
Total Secured Loans	122057418	60000000
Deposits Received - 340		
3401001 Earnest Money Deposit	1200000	1500000
3401003 Retention	850000	1000000
3401004 Water Connection - Security Deposit	1000000	1500000
3402001 Rent Deposit	2000000	2500000
3408099 Other deposits received	1850000	2500000
Total Deposits Received	6900000	9000000
Total Capital Receipt	579125628	527740650
Revenue Expenditure - 3		
Establishment Expenses - 210		
2101001 Salaries -Secretary	1000000	2000000
2101002 Salaries - Engineering Staff	7200000	10000000

2101003 Salaries - Permanent Staff	30000000	60000000
2101004 Salaries - Contract Staff	500000	750000
2101005 Salaries - Temporary Staff	100000	300000
2101006 Salaries - Full time Contingent Staff	8500000	15000000
2101101 Wages	7500000	12500000
2101201 Bonus	150000	500000
2101301 Stipend	250000	500000
2101401 Honourarium	7500000	15000000
2102003 Travelling Allowances - Permanent Staff	100000	250000
2102008 Other allowances - Permanent Staff	400000	750000
2102016 Other Benefits and Allowances	500000	750000
2102017 Festival Allowance	250000	500000
2102019 Travelling Expense of Chairperson/ President, Deputy Chairperson/ Vice President, Chairperson and Councillors/ members	75000	500000
2103001 Employer's Contribution to Pension Fund - Regular Employees	2500000	3000000
2103002 Employer's Contribution to Pension Fund - Contingent Employees	500000	1000000
Total Establishment Expenses	67025000	123300000

Administrative Expenses - 220		
2201001 Rent of Buildings	250000	300000
2201101 Office Electricity Expenses	5000000	10000000
2201104 Service Connection Charge (KSEB/ KWA)	200000	250000
2201201 Telephone Expenses/ Internet Charges	50000	75000
2201202 Postage Expenses	60000	100000
2201299 Miscellaneous Communication Expenses	25000	300000
2202001 Books & Periodicals	100000	150000
2202101 Printing & Stationery	1000000	1000000
2204001 Insurance	200000	300000
2205101 Miscellaneous Legal Expenses	400000	500000
2205201 Professional & Other Fees	25000	100000
2206001 Newspaper Advertisement Charges	300000	500000
2206101 Membership & Subscriptions	100000	150000
2208001 Festival Expenses	200000	300000
2208003 Grama Sabha/ Ward Sabha Expenses	100000	500000
2208099 Miscellaneous Administration Expenses	5000000	7500000
2302001 Water Charges - Street Tap	1750000	2000000

Total Administrative Expenses	14760000	24025000
Operation and Maintenance - 230		
2301001 Electricity Charges for Street Lights	3750000	4000000
2304001 Vehicle Hire Charges	100000	300000
2305001 Repairs & Maintenance - Roads and Pavements	1000000	10000000
2305004 Repairs & Maintenance - Drainage	200000	2500000
2305006 Repairs & Maintenance - Street Lights	500000	1000000
2305007 Repairs & Maintenance - Dumping Grounds	100000	250000
2305099 Repairs & Maintenance - Other Infrastructure Assets	350000	500000
2305105 Repairs & Maintenance - Parks & Gardens	100000	200000
2305111 Repairs & Maintenance - Public Toilets	100000	500000
2305201 Repairs & Maintenance - Buildings	300000	750000
2305301 Repairs & Maintenance - Vehicles	225000	500000
2305901 Repairs & Maintenance - Machinery	150000	300000
2305902 Repairs & Maintenance - Office Equipments	150000	300000

2305909 Other Repairs & Maintenance	6000000	7500000
2308003 Expenses for Burying Unclaimed Dead bodies	30000	100000
2308005 Expenses relating to collection of Taxes	1000000	1500000
2308101 Post Shifting Charge	300000	500000
2308201 Refreshment Charges	200000	500000
Total Operation and Maintenance	14555000	31200000
Interest and Finance Charges - 240		
2407001 Bank Charges	120000	150000
Total Interest and Finance Charges	120000	150000
Programe Expenses - 250		
2501001 Election Expenses	3000000	1000000
2502001 Expenditure on Poverty Eradication Program	2500000	12500000
Total Programe Expenses	5500000	13500000
Expenses Related to Productive Sector - 251		
2510101 Agriculture - Paddy	9331000	10000000
2510102 Agriculture - Coconut	4690000	5000000

2510104 Agriculture - Vegetables	715175	750000
2510107 Agriculture - Fruits and Fruit Trees	50000	100000
2510118 Agriculture - Gardens	322000	500000
2510126 Agriculture - Legumes	270000	300000
2510201 Animal Husbandry - Cow	3000000	3000000
2510205 Animal Husbandry - Poultry	1370000	1500000
2510209 Animal Husbandry - Infrastructure	2714000	2500000
2510210 Animal Husbandry - Disease Control	200000	300000
2510301 Dairy Development -Fodder Grass	54000	100000
2510305 Dairy Development - Milk Incentives	2263346	2500000
2510404 Inland -Pisciculture	100000	200000
2510406 Mussel Farming	375000	400000
2510408 Fish Marketing	17500	50000
2510418 Welfare of Fishermen	370000	400000
2510601 Small scale industries and Micro enterprises	550000	600000
2510613 Service Enterprises	1787055	1800000
2510614 Market Promotion	250000	300000

2510615 Financial Assistance to co-operative societies	900000	1000000
2510801 Soil Conservation	250000	250000
2510802 Water Conservation	15510168	16000000
2510804 Environment Conservation	100000	200000
2511201 Skill Development	135000	150000
2511301 Self Employment and Marketing Promotion	800000	800000
Total Expenses Related to Productive Sector	46124244	48700000
Expenses Related to Service Sector - 252		
2520102 Primary Education	1590000	1600000
2520103 High School Education	500000	600000
2520107 Education-Related Activities	2500000	2500000
2520108 Financial Assistance for SC/ ST Students For Higher Education Admission	800000	1000000
2520111 Contribution towards SSA	2000000	2000000
2520201 Continuing Education	500000	600000
2520301 Reading Rooms, Libraries - Infrastructure	1500000	1500000
2520303 Reading Rooms ,Libraries - Periodicals	380000	400000
2520502 Arts,Culture,Sports and Youth Welfare-Infrastructure	500000	600000

2520503 Arts,Culture,Sports and Youth Welfare-Promotion	1700000	1800000
2520602 Health related Programs	4950000	5000000
2520603 Health Sub centers	1000000	1250000
2520616 Unani-Medical Institution	200000	300000
2520617 Epidemic Control	200000	300000
2520618 Medical Institution - Allopathy	38150747	4000000
2520619 Medical Institution - Ayurvedic	4400000	2500000
2520620 Medical Institution - Homoeo	1300000	1000000
2520702 Drinking Water - Public	15500000	20000000
2520801 Housing & House Electrification - Individual	21576605	25000000
2520802 Housing & House Electrification - Construction/Purchase by Local Government	7500000	8000000
2520902 Child Welfare Program	430000	500000
2520903 Women Welfare	9804000	10000000
2520904 Welfare of the Aged	7162460	7500000
2520905 Welfare Programs for the Destitute	400000	400000
2520906 Welfare Programs for Physically/ Mentally Challenged	4828600	5000000
2520908 Social Security Programme	500000	500000
2521001 Anganwadi Nutrition	7500000	8000000

2521101 Anganwadi Infrastructure	5262000	5500000
2521201 Vocational Capacity Building - Vocational Training	5100000	5000000
2521501 Tourism Infrastructure	200000	2500000
2521601 Local Government Service Delivery Improvement	1483222	1500000
2521602 Payments to IKM	457316	750000
2521701 Allied Institution Service Delivery Improvement	5599000	6000000
2521902 Sanitation & Waste Management - Public	5000000	5000000
2521903 Public Sanitation - Related Activities	5558636	6000000
2521904 Toilet (Individual)	6230932	6000000
2521905 Toilet (Institution Level)	72000	100000
2522001 Plan Formulation, Implementation and Monitoring	600000	700000
2522203 Draught relief related activities	287057	350000
2522303 Solid Waste Management - Preparatory Activities	1046500	1250000
2522304 Solid Waste Management - Classification	200000	2000000
2522305 Solid Waste Management - Collection and Transportation	1520000	1500000
2522309 Solid Waste Management - Related Activities	1000000	1000000
2522314 Solid Waste Management - Processing Individual	9300000	9500000
Total Expenses Related to Service Sector	186289075	166500000

Expenses Related to Infrastructure Sector - 253		
2530101 Street Lights	3000000	3500000
2530102 Office Electrification	125000	500000
2530201 Roads	1780000	2500000
2530202 Lanes	900000	1000000
2530208 Bus Stand	3000000	3000000
2530301 Public Buildings - Local Government Office Building	700000	750000
2530405 Other Constructions	112508	200000
Total Expenses Related to Infrastructure Sector	9617508	11450000
Expenses related to State Sponsored Schemes - 254		
2540101 Production incentive to Paddy Growers	1000000	1000000
2540104 Orphanages - grant in aid	423513	465870
2540111 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labour	28287800	31116580
2540113 Programmes/ Expenditures of Transferred Functions/ Schemes - Widow Pension	63119500	69431450
2540114 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Unmarried women aged above 50	7151200	7866320

2540115 Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Differentially Abled	15942900	17537190
2540117 Programmes/ Expenditures of Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage	275000	302500
2540118 Programmes/ Expenditures of Transferred Functions/ Schemes - Old Age Pension	131954200	145149620
2540138 Programmes/ Expenditures of Transferred Functions/ Schemes - Sthree Suraksha Scheme	6000000	10000000
Total Expenses related to State Sponsored Schemes	254154113	281869530
Revenue Grants, Cotributions and Subsidies - 260		
2602101 Keralotsavam - Expenses	700000	565000
Total Revenue Grants, Cotributions and Subsidies	700000	565000
Total Revenue Expenditure	598844940	701259530
Capital Expenditure - 4		
Refund of Deposits - 340		
3401001 Earnest Money Deposit	500000	1000000
3401002 Security Deposit	100000	1000000
3401003 Retention	500000	1000000

3401004 Water Connection - Security Deposit	100000	500000
3402001 Rent Deposit	500000	2500000
3408099 Other deposits received	600000	1000000
Total Refund of Deposits	2300000	7000000
Payment of Recoveries - 350		
3501105 Pension and Gratuity Payable	12500000	15000000
3501106 Contribution to Central Pension Fund Payable	100000	2000000
3501107 Contribution to Other Pension Fund Payable	2000000	3000000
3501108 Provident Fund Payable	7500000	7500000
3501115 Contingent Pension and Gratuity Payable	7500000	8000000
3501116 Pension Contribution Payable	200000	2500000
3501122 Leave Salary Payable	3354180	4000000
3501301 Employers Liabilities - Pension Contribution (NPS)	1475725	2000000
3501302 Employers Liabilities - EPF	30000	300000
3502020 Recoveries Payable - Employee Share NPS	1475725	2000000
3502025 Recoveries Payable - Income Tax Deducted at Source	100000	500000
3503001 Government and Other Dues Payable - Library Cess Payable	3000000	3500000
3503008 Government and Other Dues Payable - CGST	50000	500000

3503009 Government and Other Dues Payable - SGST	50000	500000
3503018 Cess on KCWWF Payable	50000	500000
3504099 Refund Payable - Others	2250000	2500000
3508001 Liability in respect of Stale Cheque	100000	2500000
3508099 Other Liabilities Payable	250000	3000000
Total Payment of Recoveries	41985630	59800000
Fixed Assets - 410		
4101007 Crematorium	3100000	2500000
4102002 Administrative Buildings	300000	5000000
4102005 Hospital Buildings	1200000	1500000
4102008 School Buildings	10689972	12000000
4102011 Public Comfort Stations	7409817	7500000
4102016 Other Buildings	17228559	20000000
4102020 Bus Stand Buildings	50000000	50000000
4103001 Concrete Roads	23051200	25000000
4103002 Black Topped Roads	145067187	150000000
4103004 Footpath	3050000	2500000
4103005 Metalled Roads	2000000	2000000

4103006 Mud Roads	2740000	2000000
4103007 Other Roads	10000000	15000000
4103010 Culverts	20000000	22500000
4103101 Sewerage	4460000	5000000
4103102 Drainage	26095746	30000000
4103302 Street Light	3000000	3500000
4104001 Plant & Machinery	15970000	20000000
4105001 Vehicles	1500000	1500000
4106001 Office & Other Equipments	1300000	1500000
4106002 Computers, Printers & Peripherals	5009925	7500000
4107001 Furniture, Fixtures, Fittings & Electrical Appliances	2663500	5000000
4108001 Other Fixed Assets	7333751	15000000
Total Fixed Assets	363169657	406500000
Stock in Hand - 430		
4301002 Purchase of Material - Stores	3843225	4000000
Total Stock in Hand	3843225	4000000
Loans, Advances and Deposits - 460		
4601001 Festival Advance to Employees	600000	1000000

4605004 Temporary Advances for Official Purposes	200000	2000000
4606099 Other deposits with external agencies	100000	15000000
Total Loans, Advances and Deposits	900000	18000000
Total Capital Expenditure	412198512	495300000
Total Expenditure	1011043452	1196559530
Total Receipts	1032412568	1060426060
Total Receipts + Opening balance	1346847814	1396230422
Balance	335804362	199670892