



Cherpu Block Development Office

Trial Balance Report

2025-04-01 to 2026-03-31

GENERAL LEDGER TRIAL BALANCE

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
1302003	Rent from Buildings	0.00	0.00	0.00	250860.00	0.00	250860.00
1402003	Other Penalties and Fines	0.00	0.00	0.00	10975.00	0.00	10975.00
1409002	Remission and Refund - Other Fees	0.00	0.00	0.00	20000.00	0.00	20000.00
1501202	Receipts from Sale of Scrap	0.00	0.00	9550.00	54887.00	0.00	45337.00
1601001	Development Fund - General	0.00	0.00	37500.00	11873758.00	0.00	11836258.00
1601002	Development Fund - Special Component Plan	0.00	0.00	0.00	8376644.00	0.00	8376644.00
1601022	Maintenance Fund - Non-Road Assets	0.00	0.00	0.00	5278249.00	0.00	5278249.00
1601023	General Purpose Fund	0.00	0.00	1478000.00	8867000.00	0.00	7389000.00
1602001	Special Grants	0.00	0.00	0.00	354.00	0.00	354.00
1602005	Central Finance Commission Grant - Untied	0.00	0.00	6967222.00	9990508.00	0.00	3023286.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
1602006	Central Finance Commission Grant - Tied	0.00	0.00	0.00	3547876.00	0.00	3547876.00
1602012	Prime Minister S Awas Yojana (PMAY) - General	0.00	0.00	0.00	3648000.00	0.00	3648000.00
1602014	Prime Minister'S Awas Yojana (S.C.P)	0.00	0.00	0.00	432000.00	0.00	432000.00
1602029	Total Sanitation Campaign	0.00	0.00	0.00	1086587.00	0.00	1086587.00
1602037	Mahatma Gandhi National Rural Employment Scheme (MGNREGS)	0.00	0.00	0.00	1047874.00	0.00	1047874.00
1602051	Grant for Health and Wellness Centers	0.00	0.00	0.00	3255663.00	0.00	3255663.00
1604001	Contribution towards Joint Venture Projects from District Panchayat	0.00	0.00	3724000.00	8846000.00	0.00	5122000.00
1604002	Contribution towards Joint Venture Projects from Block Panchayat	0.00	0.00	3793597.00	3793597.00	0.00	0.00
1604003	Contribution towards Joint Venture Projects from Grama Panchayat	0.00	0.00	4345498.00	8112341.00	0.00	3766843.00
1604004	Contribution towards Joint Venture Projects from Municipal Corporation	0.00	0.00	0.00	1562597.00	0.00	1562597.00
1605003	Contribution - other Funds	0.00	0.00	0.00	15000.00	0.00	15000.00
1607001	Grant from Other Government Agencies	0.00	0.00	0.00	141661.00	0.00	141661.00
1607099	Other Grants & Contributions for Specific Purpose	0.00	0.00	0.00	390800.00	0.00	390800.00
1711001	Interest from Bank Accounts	0.00	0.00	444214.00	525476.00	0.00	81262.00
1718099	Other Interest	0.00	0.00	0.00	20.00	0.00	20.00
1808099	Miscellaneous Receipts	0.00	0.00	0.00	12000.00	0.00	12000.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
2101004	Salaries - Contract Staff	0.00	0.00	426449.00	55500.00	370949.00	0.00
2101101	Wages	0.00	0.00	607680.00	0.00	607680.00	0.00
2102003	Travelling Allowances - Permanent Staff	0.00	0.00	19540.00	0.00	19540.00	0.00
2102004	Travelling Allowances - Temporary Staff	0.00	0.00	8370.00	0.00	8370.00	0.00
2102014	Monthly Honorarium and Sitting Allowance -Councillors/ Members	0.00	0.00	1646641.00	0.00	1646641.00	0.00
2102017	Festival Allowance	0.00	0.00	35280.00	0.00	35280.00	0.00
2102019	Travelling Expense of Chairperson/ President, Deputy Chairperson/ Vice President, Chairperson and Councillors/ members	0.00	0.00	11345.00	0.00	11345.00	0.00
2102020	Telephone Allowance - Secretary	0.00	0.00	5696.00	0.00	5696.00	0.00
2102021	Telephone Allowance - Mayor/ Chairperson/ President	0.00	0.00	3148.00	0.00	3148.00	0.00
2102022	Telephone Allowance - Deputy Mayor/ Vice Chairperson/ Vice President	0.00	0.00	2923.00	0.00	2923.00	0.00
2201005	Vehicle Tax	0.00	0.00	1000.00	0.00	1000.00	0.00
2201101	Office Electricity Expenses	0.00	0.00	68882.00	0.00	68882.00	0.00
2201201	Telephone Expenses/ Internet Charges	0.00	0.00	28424.00	0.00	28424.00	0.00
2201202	Postage Expenses	0.00	0.00	2000.00	0.00	2000.00	0.00
2202001	Books & Periodicals	0.00	0.00	17937.00	0.00	17937.00	0.00
2202101	Printing & Stationery	0.00	0.00	37754.00	0.00	37754.00	0.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
2204001	Insurance	0.00	0.00	83343.00	0.00	83343.00	0.00
2205201	Professional & Other Fees	0.00	0.00	12790.00	0.00	12790.00	0.00
2206001	Newspaper Advertisement Charges	0.00	0.00	41748.00	0.00	41748.00	0.00
2206002	Keralolsavam Expenses	0.00	0.00	86866.00	0.00	86866.00	0.00
2208005	Donations And Contributions As Per Government Order	0.00	0.00	92000.00	0.00	92000.00	0.00
2208099	Miscellaneous Administration Expenses	0.00	0.00	193044.00	0.00	193044.00	0.00
2301002	Fuel Charges	0.00	0.00	708637.00	0.00	708637.00	0.00
2301003	Electricity Charges of Other Buildings of LB	0.00	0.00	77937.00	0.00	77937.00	0.00
2304001	Vehicle Hire Charges	0.00	0.00	3735.00	0.00	3735.00	0.00
2305301	Repairs & Maintenance - Vehicles	0.00	0.00	225073.00	0.00	225073.00	0.00
2305902	Repairs & Maintenance - Office Equipments	0.00	0.00	41840.00	0.00	41840.00	0.00
2305909	Other Repairs & Maintenance	0.00	0.00	23400.00	0.00	23400.00	0.00
2308010	Extra - ordinary Expenses	0.00	0.00	114664.00	15000.00	99664.00	0.00
2308099	Other Operating & Maintenance Expenses	0.00	0.00	15300.00	0.00	15300.00	0.00
2308201	Refreshment Charges	0.00	0.00	115422.00	0.00	115422.00	0.00
2407001	Bank Charges	0.00	0.00	564.00	0.00	564.00	0.00
2408001	Other Finance Expenses	0.00	0.00	74255.00	0.00	74255.00	0.00
2502001	Expenditure on Poverty Eradication Program	0.00	0.00	1047874.00	0.00	1047874.00	0.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
2510101	Agriculture - Paddy	0.00	0.00	500000.00	0.00	500000.00	0.00
2510104	Agriculture - Vegetables	0.00	0.00	100000.00	0.00	100000.00	0.00
2510132	Agriculture Related Facilities	0.00	0.00	150000.00	0.00	150000.00	0.00
2510305	Dairy Development - Milk Incentives	0.00	0.00	199996.00	0.00	199996.00	0.00
2520109	Encourage Excellence of SC/ ST	0.00	0.00	3630000.00	0.00	3630000.00	0.00
2520301	Reading Rooms, Libraries - Infrastructure	0.00	0.00	225000.00	0.00	225000.00	0.00
2520503	Arts,Culture,Sports and Youth Welfare-Promotion	0.00	0.00	238727.00	0.00	238727.00	0.00
2520601	Public Health Centre	0.00	0.00	199001.00	0.00	199001.00	0.00
2520602	Health related Programs	0.00	0.00	281662.00	0.00	281662.00	0.00
2520618	Medical Institution - Allopathy	0.00	0.00	8891715.00	0.00	8891715.00	0.00
2520702	Drinking Water - Public	0.00	0.00	2042904.00	0.00	2042904.00	0.00
2520801	Housing & House Electrification - Individual	0.00	0.00	16047800.00	0.00	16047800.00	0.00
2520901	Special Child Welfare Program	0.00	0.00	2078079.00	0.00	2078079.00	0.00
2520903	Women Welfare	0.00	0.00	187000.00	0.00	187000.00	0.00
2520904	Welfare of the Aged	0.00	0.00	181000.00	0.00	181000.00	0.00
2520906	Welfare Programs for Physically/ Mentally Challenged	0.00	0.00	19295.00	0.00	19295.00	0.00
2520908	Social Security Programme	0.00	0.00	118860.00	0.00	118860.00	0.00
2521101	Anganwadi Infrastructure	0.00	0.00	1390904.00	0.00	1390904.00	0.00
2521203	Vocational Capacity Building - Related Activities	0.00	0.00	115905.00	0.00	115905.00	0.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
2521601	Local Government Service Delivery Improvement	0.00	0.00	43016.00	0.00	43016.00	0.00
2521602	Payments to IKM	0.00	0.00	24198.00	0.00	24198.00	0.00
2521701	Allied Institution Service Delivery Improvement	0.00	0.00	740862.00	0.00	740862.00	0.00
2521902	Sanitation & Waste Management - Public	0.00	0.00	1116325.00	0.00	1116325.00	0.00
2522001	Plan Formulation, Implementation and Monitoring	0.00	0.00	90305.00	0.00	90305.00	0.00
2522301	Solid Waste Management	0.00	0.00	39933.00	0.00	39933.00	0.00
2522308	Solid Waste Management - Processing - Centralised	0.00	0.00	90770.00	0.00	90770.00	0.00
2522316	Liquid Waste Management - Collection and Transportation	0.00	0.00	569711.00	0.00	569711.00	0.00
2530201	Roads	0.00	0.00	1175864.00	0.00	1175864.00	0.00
2530302	Public Buildings - Other Buildings	0.00	0.00	1772957.00	0.00	1772957.00	0.00
2530402	Other Constructions - Side Walls	0.00	0.00	1562597.00	0.00	1562597.00	0.00
2530501	Vehicle Rent for Engineering Wing	0.00	0.00	412660.00	0.00	412660.00	0.00
2540199	Expenditures Of Transferred Institutions -Others	0.00	0.00	24542.00	24542.00	0.00	0.00
2551002	Contribution towards Joint Venture Projects - Block Panchayat	0.00	0.00	8579382.00	7828.00	8571554.00	0.00
2722001	Depreciation-Buildings	0.00	0.00	60589.00	0.00	60589.00	0.00
2723001	Depreciation-Roads & Bridges	0.00	0.00	1609377.00	0.00	1609377.00	0.00
2723101	Depreciation-Sewerage & Drainage	0.00	0.00	42517.00	0.00	42517.00	0.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
2723201	Depreciation-Watersupply	0.00	0.00	50685.00	0.00	50685.00	0.00
2724001	Depreciation-Plant & Machinery	0.00	0.00	16132.00	0.00	16132.00	0.00
2725001	Depreciation-Vehicles	0.00	0.00	146879.00	0.00	146879.00	0.00
2726001	Depreciation-Office & Other Equipments	0.00	0.00	340446.00	0.00	340446.00	0.00
2727001	Depreciation-Furniture, Fixtures, Fittings & Electrical Appliances	0.00	0.00	221059.00	0.00	221059.00	0.00
2728001	Depreciation-Other Fixed Assets	0.00	0.00	15000.00	0.00	15000.00	0.00
2801002	Prior Period Income - Recovery of Unutilized Grants/ Funds	0.00	0.00	379959.00	379959.00	0.00	0.00
2808001	Prior Period Expenses	0.00	0.00	17646.00	0.00	17646.00	0.00
3101001	General Fund	0.00	2699435.00	0.00	0.00	0.00	2699435.00
3109001	Excess of Income Over Expenditure	0.00	19758199.00	0.00	0.00	0.00	19758199.00
3117201	Endowments	0.00	0.00	0.00	24000.00	0.00	24000.00
3121001	Capital Contribution	0.00	8002017.00	4126512.00	4138100.00	0.00	8013605.00
3201004	Central Finance Commission Grant - Tied	0.00	5361765.00	8948131.00	7360020.00	0.00	3773654.00
3201005	Central Finance Commission Grant - Untied	0.00	1859855.00	3221150.00	2898677.00	0.00	1537382.00
3201011	Prime Minister S Awas Yojana (PMAY) - General	0.00	0.00	3648000.00	3648000.00	0.00	0.00
3201013	Prime Minister'S Awas Yojana (S.C.P)	0.00	0.00	432000.00	432000.00	0.00	0.00
3201035	Total Sanitation Campaign	0.00	1254178.00	1086587.00	41016.00	0.00	208607.00
3201044	Mahatma Gandhi National Rural	0.00	0.00	1047874.00	1047874.00	0.00	0.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
	Employment Scheme (MGNREGS)						
3201055	Grant for Health and Wellness Centers	0.00	4725884.00	3255663.00	112673.00	0.00	1582894.00
3201056	Special Grants	0.00	156886.00	354.00	4156.00	0.00	160688.00
3202001	Development Fund - General	0.00	0.00	17812500.00	17812500.00	0.00	0.00
3202002	Development Fund - Special Component Plan	0.00	0.00	12713000.00	12713000.00	0.00	0.00
3202003	Development Fund - Tribal Sub-Plan	0.00	0.00	0.00	0.00	0.00	0.00
3202010	Maintenance Fund - Non-Road Assets	0.00	0.00	9507000.00	9507000.00	0.00	0.00
3202031	Grant for Keralotsavam	0.00	0.00	0.00	10000.00	0.00	10000.00
3202032	Literacy Scheme Grant	0.00	0.00	12000.00	12000.00	0.00	0.00
3203001	Grant from Other Government Agencies	0.00	514187.00	141661.00	0.00	0.00	372526.00
3208010	Beneficiary Contribution	0.00	223188.00	0.00	0.00	0.00	223188.00
3208099	Other Grants & Contributions for Specific Purpose	0.00	962100.00	414800.00	1385125.00	0.00	1932425.00
3209001	Contribution to Joint Venture Projects from District Panchayat	0.00	290146.00	4014146.00	3724000.00	0.00	0.00
3209003	Contribution to Joint Venture Projects from Grama Panchayat	0.00	435219.00	5389487.00	4954268.00	0.00	0.00
3401001	Earnest Money Deposit	0.00	800.00	650.00	850.00	0.00	1000.00
3401002	Security Deposit	0.00	6656.00	0.00	0.00	0.00	6656.00
3401003	Retention	0.00	421204.00	53194.00	134443.00	0.00	502453.00
3402002	Auction Deposit	0.00	11024.00	8949.00	0.00	0.00	2075.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
3402006	Election Deposit(Candidate)	0.00	0.00	204000.00	204000.00	0.00	0.00
3408099	Other deposits received	0.00	1900.00	0.00	0.00	0.00	1900.00
3501001	Suppliers Control Account	0.00	0.00	1286936.00	1286936.00	0.00	0.00
3501002	Contractors Control Account	0.00	0.00	6008458.00	6008458.00	0.00	0.00
3502018	Recoveries Payable-Audit Recovery	0.00	0.00	69626.00	69626.00	0.00	0.00
3502025	Recoveries Payable - Income Tax Deducted at Source	0.00	0.00	94715.00	94715.00	0.00	0.00
3502026	Recoveries Payable - Kerala Construction Workers Welfare Fund	0.00	0.00	53255.00	53255.00	0.00	0.00
3503005	Government and Other Dues Payable-TDS - CGST	0.00	0.00	65306.00	65306.00	0.00	0.00
3503006	Government and Other Dues Payable-TDS - SGST	0.00	0.00	65306.00	65306.00	0.00	0.00
3503008	Government and Other Dues Payable - CGST	0.00	1221.00	28645.00	30137.00	0.00	2713.00
3503009	Government and Other Dues Payable - SGST	0.00	1221.00	28645.00	30137.00	0.00	2713.00
3503013	Government and Other Dues Payable - Others payable	0.00	0.00	0.00	379959.00	0.00	379959.00
3504018	Refund Payable - Grants and Funds	0.00	0.00	4437803.00	4437803.00	0.00	0.00
3504099	Refund Payable - Others	0.00	100.00	0.00	0.00	0.00	100.00
3508098	Other Liabilities Related to Joint Venture Projects Payable	0.00	0.00	99589.00	99589.00	0.00	0.00
4101008	Public well	455461.00	0.00	127174.00	127174.00	455461.00	0.00
4102016	Other Buildings	2884761.00	0.00	3163861.00	3163861.00	2884761.00	0.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
4103001	Concrete Roads	3320644.00	0.00	0.00	0.00	3320644.00	0.00
4103002	Black Topped Roads	622826.00	0.00	499634.00	499634.00	622826.00	0.00
4103005	Metalled Roads	2100000.00	0.00	0.00	0.00	2100000.00	0.00
4103008	Bridges	499760.00	0.00	0.00	0.00	499760.00	0.00
4103010	Culverts	1287060.00	0.00	0.00	0.00	1287060.00	0.00
4103012	Side Walls	0.00	0.00	1562597.00	1562597.00	0.00	0.00
4103099	Other Constructions	6757914.00	0.00	0.00	0.00	6757914.00	0.00
4103102	Drainage	0.00	0.00	1116325.00	1116325.00	0.00	0.00
4103201	Check Dam	1973296.00	0.00	0.00	0.00	1973296.00	0.00
4103203	Reservoir	468080.00	0.00	0.00	0.00	468080.00	0.00
4104001	Plant & Machinery	1604782.00	0.00	95888.00	0.00	1700670.00	0.00
4105001	Vehicles	3040533.00	0.00	0.00	0.00	3040533.00	0.00
4106001	Office & Other Equipments	3298430.00	0.00	0.00	0.00	3298430.00	0.00
4106002	Computers, Printers & Peripherals	0.00	0.00	391101.00	199001.00	192100.00	0.00
4107001	Furniture, Fixtures, Fittings & Electrical Appliances	2290494.00	0.00	64832.00	64832.00	2290494.00	0.00
4108001	Other Fixed Assets	650000.00	0.00	0.00	0.00	650000.00	0.00
4112001	Accumulated Depreciation-Buildings	0.00	294812.00	0.00	60589.00	0.00	355401.00
4113001	Accumulated Depreciation - Roads	0.00	5215057.00	0.00	1609377.00	0.00	6824434.00
4113101	Accumulated Depreciation-Sewerage & Drainage	0.00	164270.00	0.00	42517.00	0.00	206787.00
4113201	Accumulated Depreciation-Watersupply	0.00	1274563.00	0.00	50685.00	0.00	1325248.00

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4114001	Accumulated Depreciation-Plant & Machinery	0.00	415133.00	0.00	16132.00	0.00	431265.00
4115001	Accumulated Depreciation-Vehicles	0.00	1718626.00	0.00	146879.00	0.00	1865505.00
4116001	Accumulated Depreciation-Office & Other Equipment	0.00	1391753.00	0.00	340446.00	0.00	1732199.00
4117001	Accumulated Depreciation-Furniture, Fixtures, Fittings & Electrical	0.00	1661698.00	0.00	221059.00	0.00	1882757.00
4118001	Accumulated Depreciation-Other Fixed Assets	0.00	535041.00	0.00	15000.00	0.00	550041.00
4301002	Purchase of Material - Stores	0.00	0.00	1077172.00	1077172.00	0.00	0.00
4314001	Rent receivable from Buildings (Current)	45640.00	0.00	251108.00	296748.00	0.00	0.00
4314002	Rent receivable from Buildings (Arrears)	0.00	0.00	45640.00	45640.00	0.00	0.00
4315002	Receivables from Government (redemption amount)	8420532.00	0.00	9564121.00	8420532.00	9564121.00	0.00
4315004	Receivables - Developement Fund - General	0.00	0.00	17775000.00	17775000.00	0.00	0.00
4315005	Receivables - Developement Fund - SCP	0.00	0.00	12713000.00	12713000.00	0.00	0.00
4315006	Receivables - Developement Fund - TSP	0.00	0.00	0.00	0.00	0.00	0.00
4315008	Receivables - Maintenance - Non Road	0.00	0.00	9507000.00	9507000.00	0.00	0.00
4315009	Receivables - Central Finance Commission Grant - Tied	0.00	0.00	3876409.00	3876409.00	0.00	0.00
4315010	Receivables - Central Finance	0.00	0.00	2612308.00	2612308.00	0.00	0.00

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		Debit	Credit	Debit	Credit	Debit	Credit
	Commission Grant - Untied						
4315011	Receivables - General Purpose Fund	0.00	0.00	8867000.00	8867000.00	0.00	0.00
4501001	Cash	0.00	0.00	605297.00	605297.00	0.00	0.00
4502101	Bank	15919025.00	0.00	6984067.00	11771594.00	11131498.00	0.00
4502201	Treasury (Account)	52446.00	0.00	16652998.00	16705444.00	0.00	0.00
4502202	Treasury (Allotment)	0.00	0.00	30003117.00	30003117.00	0.00	0.00
4502203	Treasury (B fund)	0.00	0.00	4080000.00	4080000.00	0.00	0.00
4605002	Advance to Implementing Agencies	2480000.00	0.00	0.00	0.00	2480000.00	0.00
4605004	Temporary Advances for Official Purposes	1186454.00	0.00	3200.00	1176094.00	13560.00	0.00
4605005	Advance to Mahatma Gandhi NREGS/ AUEGS	0.00	0.00	1887630.00	1047874.00	839756.00	0.00
4609003	Contribution Towards Joint Venture Projects - Grama Panchayath	0.00	0.00	230488.00	230488.00	0.00	0.00
	Total	59358138.00	59358138.00	304455310.00	304455310.00	116710955.00	116710955.00