Navaikulam Grama Panchayat

Balance Sheet

Balance Sheet as on 31-03-2025			
Code No	**Description of items**	**Schedule No.**	**Current Year Amount (Rs.)**
310000000	Panchayat (General) Fund	B-1	81,927,092.00
311000000	Earmarked Funds	B-2	0.00
312000000	Reserves	B-3	83,507,822.00
320000000	Grants, Funds and Contributions for specific purposes	B-4	97,912,623.00
330000000	Secured Loans	B-5	80,192,062.00
331000000	Unsecured Loans	B-6	0.00
340000000	Deposits Received	B-7	1,558,545.00
341000000	Deposit works	B-8	0.00
350000000	Other Liabilities	B-9	3,878,142.00
360000000	Provisions	B-10	0.00
	Total :		**348,976,286.00**
410000000	Fixed Assets	B-11	493,622.00
412000000	Capital Work-in-Progress	B-11(b)	1,527,589.00
413000000	Annual Plan - Capital Expences (Productive Sector)	B11-(c)	2,343,668.00
414000000	Annual Plan - Capital Expences (Service Sector)	B11-(d)	13,344,279.00
415000000	Annual Plan - Capital Expences (Infrastructure Sector)	B11-(e)	80,095,866.00
416000000	Accumulated Depreciation	B-11(a)	-35,754,524.00
420000000	Investment –General Fund	B-12	345,022.00
421000000	Sundry Debtors #	B-13	0.00
430000000	Stock in Hand (Inventories)	B-14	0.00
431000000	Sundry Debtors (Receivables)	B-15	39,539,699.00
432000000	Accumulated provision against bad and doubtful (Receivables)	B-15(a)	0.00
440000000	Pre-paid Expenses	B-16	78,228,755.00
450000000	Cash and Bank Balance	B-17	143,146,513.00
460000000	Loans, advances and deposits	B-18	25,665,797.00
461000000	Accumulated provision against Loans, Advances and Deposits	B-18(a)	0.00
470000000	Other Assets	B-19	0.00
480000000	Miscellaneous Expenditure to be written off	B-20	0.00
	Total :		**348,976,286.00**

Remarks:

Digitally signed by Betty J
Date: 2025.08.07 10:26:5
Reason: Approval
Location: Kerala

B-1 Panchayat (General) Fund		
Code	**Head**	**Amount (Rs.)**
310100101	Panchayat Fund - General Fund	7,489,531.00
310900101	Excess Of Income Over Expenditure	74,437,561.00
	Total	81,927,092.00

B-2 Earmarked Funds		
Code	**Head**	**Amount (Rs.)**
	Total	0.00

B-3 Reserves		
Code	**Head**	**Amount (Rs.)**
312100128	Capital Contribution--Mahatma Gandhi National Rural Employment Guarantee Scheme	13,262,911.00
312100174	Capital Contribution--Swaccha Bharat Abhiyaan (Rural And Urban)	210,000.00
312100182	Capital Contribution--Total Sanitation Scheme	113,836.00
312100201	Capital Contribution--Development Fund - General - Capital	56,071,929.00
312100204	Capital Contribution--Development Fund - Central Finance Commission Grant - Basic Tax Grant	3,673,806.00
312100205	Capital Contribution--Development Fund - Central Finance Commission Grant- Performance Grant	4,656,700.00
312100211	Capital Contribution--Development Fund - Central Finance Commission Grant – Tied fund	1,708,469.00
312100302	Capital Contribution--Maintenance Grant - Non-Road	3,810,171.00
	Total	83,507,822.00

B-4 Grants, Funds and Contributions for specific purposes		
Code	**Head**	**Amount (Rs.)**
320100121	Integrated Child Protection Scheme (ICPS)	0.00
320100128	Mahatma Gandhi National Rural Employment Guarantee Scheme	0.00
320100134	National Afforestation Programme	516.00
320100139	National Health Mission	0.00
320100149	National Rural Health Mission	0.00
320100160	Rural Housing-Housing For All	3,066,933.00
320100162	Sarva Siksha Abhiyan	36,146.00
320100174	Swaccha Bharat Abhiyaan (Rural And Urban)	0.00
320100196	Integrated Child Developement Scheme	8,720,541.00
320100198	Grant from Suchitwa Mission	389,674.00
320100202	Grants for Specific Purposes - Health Grant Towards support for diagnostic InfraStructure to the PHCs	546,707.00
320100204	Grants for Specific Purposes - Health Grant twards conversion of PHCs and Subcentres in to Health and Wellness Centres	806,041.00
320200104	Development Fund - Central Finance Commission Grant - Basic Tax Grant	4,456,213.00
320200113	Development Fund - Central Finance Commission Grant – Tied fund	14,471,958.00
320200207	Fund For Transferred Institutions - Ayurveda- Capital	0.00
320200208	Fund For Transferred Institutions - Homoeopathy- Capital	500,000.00
320200305	Grants, Funds & Contributions For Specific Purposes - Other Than Development Fund And State Sponsored Scheme Funds - Grant For Drinking Water Schemes	60,635,023.00
320200307	Grants, Funds & Contributions For Specific Purposes - Other Than Development Fund And State Sponsored Scheme Funds - Local Area Development Fund For Members Of Legislative Assembly	56,692.00
320200399	Grants, Funds & Contributions For Specific Purposes - Other Than Development Fund And State Sponsored Scheme Funds - Other Purposes	0.00
320300103	Grants, Funds & Contributions For Specific Purposes - Other Government Agencies - Total Sanitation	6,742.00
320300199	Grants, Funds & Contributions For Specific Purposes - Other Government Agencies	1,579,098.00
320400199	Grants, Funds & Contributions For Specific Purposes - Other Financial Institutions	246,097.00
320700204	Contributions For Joint Venture Projects (For Revenue Expenditure) - From Block Panchayats	1,250,948.00
320700205	Contributions For Joint Venture Projects (For Revenue Expenditure) - From District Panchayats	177,196.00
320800101	Beneficiary Contributions	922,943.00
320900101	Donations to CMDRF	8,154.00
320900102	Donations Related to Pandemic/Epidemic Control	35,001.00
	Total	97,912,623.00

B-5 Secured Loans		
Code	**Head**	**Amount (Rs.)**
330500202	Secured Loans - Loan From HUDCO	80,192,062.00
	Total	80,192,062.00

B-6 Unsecured Loans		
Code	**Head**	**Amount (Rs.)**
	Total	0.00

B-7 Deposits Received		
Code	**Head**	**Amount (Rs.)**

340100101	Contractors' Earnest Money Deposit	54,080.00
340100102	Suppliers' Earnest Money Deposit	56,710.00
340100103	Bidders' Earnest Money Deposit	140,293.00
340100201	Contractors' Security Deposit	5,845.00
340100202	Suppliers' Security Deposit	45,786.00
340100203	Bidders' Security Deposit	200.00
340100301	Contractors' Retention	489,513.00
340100302	Suppliers' Retention	11,468.00
340100303	Election Deposit	84,500.00
340109901	Other Deposits	16,132.00
340200101	Rent Deposit	100,919.00
340200102	Auction Deposit	86,690.00
340200199	Other Deposits	466,409.00
	Total	1,558,545.00

B-8 Deposit works

Code	Head	Amount (Rs.)
	Total	0.00

B-9 Other Liabilities

Code	Head	Amount (Rs.)
350109999	Amount payable to Other Creditors	0.00
350110101	Employee Liabilities - Gross Salary Payable	0.00
350110102	Employee Liabilities - Net Salary Payable	677,381.00
350110104	Employer Liabilities - Pension Contributions Payable	50,746.00
350110105	Employee Liabilities – Terminal Leave Encashment Payable	0.00
350110108	Employer Liabilities - Pension Contributions Payable(NPS)	27,810.00
350110199	Other Employee Liabilities Payable	3,854.00
350120101	Interest Accrued & Due - Loans	0.00
350200101	Recoveries Payable - General Provident Fund	10,000.00
350200102	Recoveries Payable - Kerala Panchayat/Municippal Employees Provident Fund	78,060.00
350200103	Recoveries Payable - State Life Insurance	11,200.00
350200104	Recoveries Payable - Group Insurance Scheme	9,100.00
350200105	Recoveries Payable - Life Insurance Corporation	3,864.00
350200106	Recoveries Payable - Group Personal Accident Insurance Scheme	0.00
350200110	Recoveries Payable - Kerala State Financial Enterprises (Ksfe)	0.00
350200111	Recoveries Payable - Co-Operative Societies And Co-Operative Banks	0.00
350200114	Recoveries Payable - Income Tax Deducted At Source - Salaries	0.00
350200115	Recoveries Payable - Dues To Other Local Government Institutions	4,000.00
350200117	Recoveries Payable - MEDISEP	8,000.00
350200119	Recoveries Payable - Covid	167,400.00
350200199	Recoveries Payable - Other Recoveries From Employees	0.00
350200201	Recoveries Payable - Income Tax Deducted At Source	80.00
350200203	Recoveries Payable - Kerala Building And Other Construction Workers Welfare Board (KCWWF)	2,462.00
350200204	Recoveries Payable - National Pension Scheme	37,645.00
350200205	Recoveries Payable - Goods and Services Tax (CGST)	50,566.00
350200206	Recoveries Payable - Goods and Services Tax (SGST)	50,566.00
350200207	Recoveries Payable - Goods and Services Tax - Tax Deducted at Source (CGST)	15,641.00
350200208	Recoveries Payable - Goods and Services Tax - Tax Deducted at Source (SGST)	15,622.00
350200299	Recoveries Payable - Other Deductions	3,140.00
350300101	Government And Other Dues Payable - Library Cess	413,031.00
350300102	Government And Other Dues Payable - Poor Home Cess	10.00
350300103	Government And Other Dues Payable - Value Added Tax	6,618.00
350300104	Government And Other Dues Payable - Service Tax	1,000.00
350300108	Government And Other Dues Payable - Royalty	2,016.00
350300111	Government And Other Dues Payable - Flood Cess	581.00
350300112	Government And Other Dues Payable -Value of Court Fee Stamp	3,090.00
350300199	Government And Other Dues Payable - Others	1,136,949.00
350400399	Refunds Payable - Other Fees	0.00
350409901	Refunds Payable - Others	0.00
350410101	Advance Collection Of Revenues - Property Tax On Residential Buildings	8,641.00
350410102	Advance Collection Of Revenues - Profession Tax - Institutions/Professionals/Traders	106,400.00
350410104	Advance Collection Of Revenues - Property Tax On Non-Residential Buildings	3,388.00
350410203	Advance Collection Of Revenues - Market Receipts	789,925.00

350410301	Advance Collection Of Revenues - License Fees For Factories, Traders, Enterprenuers and Other Services	122,500.00
350410302	Advance Collection Of Revenues - License Fees For Livestock farms	1,000.00
350410401	Advance Collection Of Revenues - Rent From Buildings	11,172.00
350410901	Advance Collection Of Revenues -Sale Of Usufructs Of Trees	0.00
350800101	Liability In Respect Of Stale Cheques	44,684.00
	Total	3,878,142.00

B-10 Provisions

Code	Head	Amount (Rs.)
	Total	0.00

B-11 Fixed Assets

Code	Head	Amount (Rs.)
410800101	Other Fixed Assets	493,622.00
	Total	493,622.00

B-11(b) Capital Work-in-Progress

Code	Head	Amount (Rs.)
412010101	Capital Work In Progress	1,527,589.00
	Total	1,527,589.00

B11-(c) Annual Plan - Capital Expences (Productive Sector)

Code	Head	Amount (Rs.)
413100003	Agricultural Development-Infrastructure Facilities-Computers And Peripharals Of Krishi Bhavan	59,818.00
413101003	Public Irrigation- Lift Irrigation- Pipe(Public)	2,139,000.00
413101006	Irrigation-Others- Public Well For Irrigation	100,000.00
413120002	Animal Husbandry-Infrastructure-F Veterinary Hospital	24,850.00
413120004	Animal Husbandry-Infrastructure- Equipments For Institutions(	20,000.00
413150201	Solar Power Generation-Establishment Of Plant	0.00
	Total	2,343,668.00

B11-(d) Annual Plan - Capital Expences (Service Sector)

Code	Head	Amount (Rs.)
414100101	Primary Education-Sanitation Facilities In Government School	223,690.00
414100105	Primary Education- Furniture In Government School	1,322,422.00
414100601	Education Related Activties- Vessels For Meals In Govt School	438,960.00
414103007	Infrastructure For Arts-Culture-Sports And Youth Welfare-Swimming Pool	628,479.00
414110010	Medical Institution-Alloppathy- Medical Equipments For Health Institutions	485,166.00
414110211	Medical Institution-Homoeo- Furnitures (Health)	40,000.00
414120002	Public Drinking Water Programmes- New Open Well	89,024.00
414120003	Public Drinking Water Programmes- New Borewell	494,362.00
414120006	Public Drinking Water Programmes- Motor Pumb Set	49,413.00
414120008	Public Drinking Water Programmes- Pipe Line	737,750.00
414130001	Public Programmes-Toilet	2,865,103.00
414130102	Cremetorium- Land For Cremetorium	455,400.00
414130105	Waste Management - Sewage Tratment	284,069.00
414140102	Sanitation And Waste Management-Public Programmes- Waste Processing Plant	150,000.00
414140104	Sanitation And Waste Management-Public Programmes-Waste Eradication-Equipments For Public Use	974,780.00
414140105	Mini MCF Construction	1,253,293.00
414150004	Child Welfare-Equipments For Buds School	40,633.00
414170002	Infrastructure Facilities For Anganwadi-Health- Building	1,499,997.00
414170005	Infrastructure Facilities For Anganwadi- Drinking Water	196,719.00
414220101	Improvement Of The Service Of Local Governments- Computers And Related Equiments	669,069.00
414220201	Improvement Of The Service Of Transferred Institutions- Computers And Peripharals	356,994.00
414220202	Improvement Of The Service Of Transferred Institutions- Computers And Peripharals	39,797.00
414220206	Improvement Of The Service Of Transferred Institutions-Networking	49,159.00
	Total	13,344,279.00

B11-(e) Annual Plan - Capital Expences (Infrastructure Sector)

Code	Head	Amount (Rs.)
415100001	Streetlights-Line Extension For Existing Street Lights	5,292,175.00
415100002	Streetlights- New Line For Street Lights	99,946.00
415100003	Streetlights- Streelights	8,622,910.00
415110001	Roads- New Roads	29,821,874.00
415110003	Roads-Tarred	7,652,307.00
415110005	Roads - Connectivity Plan	35,250.00
415110201	Footpaths- Foot Paths	194,335.00
415110301	Bridges- New Bridges	2,890,427.00

415110401	Culverts- New Culverts	785,162.00
415110601	Footbridges- New Foot Bridge	356,315.00
415120002	Local Self Government Institution Officer Building-New Building	13,280,803.00
415120004	Local Self Government Institution Officer Building-Drinking Water Facilities	542,847.00
415120008	Local Self Government Institution Officer Building- Equipments	1,098,415.00
415120009	Local Self Government Institution Officer Building - Furniture	2,692,849.00
415120102	Other Buildings-New Building	4,818,806.00
415120104	Other Buildings-Drinking Water Facilities	494,333.00
415120105	Other Buildings-Sanitation Facilities	0.00
415120106	Other Buildings-Sidewall	420,523.00
415140001	Vehicles For Office Use	996,589.00
	Total	80,095,866.00

B-11(a) Accumulated Depreciation

Code	Head	Amount (Rs.)
416100101	Accumulated Depreciation - Buildings	-3,047,107.00
416100102	Accumulated Depreciation - Roads and Bridges	-18,949,451.00
416100103	Accumulated Depreciation - Sewerage and Drainage	-7,343.00
416100104	Accumulated Depreciation - Waterways	-566,495.00
416100105	Accumulated Depreciation - Public Lighting	-8,965,456.00
416100106	Accumulated Depreciation - Plant and Machinery	-138,134.00
416100107	Accumulated Depreciation - Vehicles	-631,940.00
416100108	Accumulated Depreciation - Office and Other Equipment	-1,070,790.00
416100109	Accumulated Depreciation - Furniture, Fixtures, Fittings and Electrical Appliances	-1,831,610.00
416100110	Accumulated Depreciation - Other Fixed Assets	-546,198.00
	Total	-35,754,524.00

B-12 Investment –General Fund

Code	Head	Amount (Rs.)
420800101	Investments - Fixed Deposits	345,022.00
	Total	345,022.00

B-13 Sundry Debtors #

Code	Head	Amount (Rs.)
	Total	0.00

B-14 Stock in Hand (Inventories)

Code	Head	Amount (Rs.)
	Total	0.00

B-15 Sundry Debtors (Receivables)

Code	Head	Amount (Rs.)
431100101	Receivables For Property Tax On Residential Buildings(Current)	323,287.00
431100102	Receivables For Property Tax On Residential Buildings (Arrears)	210,529.00
431100103	Receivables For Property Tax On Non-Residential Buildings (Current)	325,378.00
431100104	Receivables For Property Tax On Non-Residential Buildings (Arrears)	592,674.00
431100105	Receivables For Service Cess on Property Tax (Current)	0.00
431120101	Receivables For Profession Tax - Institutions (Current)	0.00
431120102	Receivables For Profession Tax - Institutions (Arrears)	0.00
431120103	Receivables For Profession Tax - Professionals (Current)	0.00
431120105	Receivables For Profession Tax - Traders (Current)	0.00
431120106	Receivables For Profession Tax - Traders (Arrears)	0.00
431190202	Receivables For Advertisement Tax (Arrears)	33,000.00
431300101	Receivables ForLicence Fees For Factories, Traders, Enterpreneuors and Other Services (Current)	0.00
431300102	Receivables For Licence Fees For Factories, Traders, Enterpreneuors and Other Services (Arrears)	0.00
431300103	Receivables For Licence Fees For Livestock farms (current)	0.00
431300104	Receivables For Licence Fees For Livestock farms (arrears)	0.00
431400101	Rent Receivables From Buildings(Current)	19,500.00
431400102	Rent Receivables From Buildings(Arrears)	16,362.00
431400105	Receivables Towards Market Receipts(Current)	0.00
431400106	Receivables Towards Market Receipts(Arrears)	552,916.00
431400110	Receivables towards Slaughter House(Arrears)	451,722.00
431400111	Receivables Towards Public Comfort Stations Receipts(Current)	0.00
431400115	Receivables Towards Usufructs Of Trees(Current)	0.00
431500199	Receivables of Redemption	37,087,657.00
431910101	State Govt. Cesses/ levies in Property Taxes - Control account	-73,326.00
	Total	39,539,699.00

B-15(a) Accumulated provision against bad and doubtful (Receivables)		
Code	**Head**	**Amount (Rs.)**
	Total	0.00

B-16 Pre-paid Expenses		
Code	**Head**	**Amount (Rs.)**
440500101	Prepaid Programme Expenses	78,228,755.00
	Total	78,228,755.00

B-17 Cash and Bank Balance		
Code	**Head**	**Amount (Rs.)**
450100101	Cash	112,533.00
450210101	INDIAN OVERSEAS BANK-(76501000009048)	0.00
450210101	INDIAN OVERSEAS BANK NREGS -(076501000087086)	0.00
450210101	INDIAN OVERSEAS BANK (HUDCO LOAN))-(076501000087008)	2,209,311.00
450210101	STATE BANK OF INDIA-(37443970732)	11,631,155.00
450210101	INDIAN OVERSEAS BANK-(76501000008034)	108,629,174.00
450210102	TDCB kallabalam-(02024120120007)	0.00
450210102	Kerala Bank -(103812804000056)	283,421.00
450210104	Sub Treasury Varkala.-(799013000000755)	0.00
450210104	Sub Treasury Varkala.-(701071400000007)	0.00
450210201	TSB JV-(799011400001853)	0.00
450240149	IOB -DIAGNOSTIC INFRASTRUCTURE -KL278-(076501000087004)	546,707.00
450240149	INDIAN OVERSEAS BANK HEALTH GRANT KL281-(076501000087003)	806,041.00
450240152	PFMS FINANCE COMM-(076501000086425)	18,928,171.00
450240174	IDBI SBM PHASE 2-(1199104000087540)	0.00
	Total	143,146,513.00

B-18 Loans, advances and deposits		
Code	**Head**	**Amount (Rs.)**
460100101	Festival Advance	47,000.00
460100102	Permanent Advance/Imprest	200.00
460100103	Temporary Advance For Official Purposes	36,000.00
460100199	Other Advances	766,516.00
460500201	Advance To Implementing Agencies - Deposit With Kerala Water Authority	6,463,704.00
460500202	Advance To Implementing Agencies - Deposit With Kerala Electricity Board	3,181,337.00
460500204	Advance To Implementing Agencies - Deposit With Ground Water Department	9,555,999.00
460500205	Advance To Implementing Agencies - Deposit With Public Works Department	1,740,000.00
460500206	Advance To Implementing Agencies - Deposit With Anert	704,001.00
460500306	Advance To Community Development Society	261,514.00
460500501	Advance To Implementing Officers	655,022.00
460500601	Advance to Gramalakshmi Mudralayam	6,500.00
460500801	Advance to Mahatma Gandhi NREGA/AUEGS Administrative Expense	2,020,915.00
460509901	Advance To Others	227,089.00
	Total	25,665,797.00

B-18(a) Accumulated provision against Loans, Advances and Deposits		
Code	**Head**	**Amount (Rs.)**
	Total	0.00

B-19 Other Assets		
Code	**Head**	**Amount (Rs.)**
	Total	0.00

B-20 Miscellaneous Expenditure to be written off		
Code	**Head**	**Amount (Rs.)**
	Total	0.00