

KULASEKARA PURAM
GRAMA PANCHAYAT

ANNUL FINANCE STATEMENT

2025-2026



കുലശേഖരപുരം ഗ്രാമപഞ്ചായത്ത്

04/07/2026 തീയതിയിലെ സാധാരണ യോഗത്തിലെ
18/1-ാം നമ്പർ തീരുമാനം.

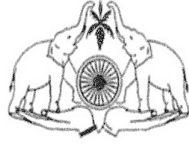
കുലശേഖരപുരം ഗ്രാമപഞ്ചായത്തിന്റെ 2025-26 വാർഷിക ധനകാര്യ പത്രിക ഭരണസമിതി മുമ്പാകെ സമർപ്പിച്ചത് ചർച്ച ചെയ്തു. അവതരിപ്പിച്ച ധനകാര്യ പത്രിക ഉള്ളടക്കം പ്രകാരം ഐക്യകണ്ഠേന അംഗീകരിച്ച് തീരുമാനിച്ചു. 2025-26 വർഷത്തെ ധനകാര്യ പത്രിക ബന്ധപ്പെട്ട വകുപ്പുകൾക്ക് അയച്ച് നൽകുന്നതിന് സെക്രട്ടറിയെ ചുമതലപ്പെടുത്തി തീരുമാനിച്ചു.

//ശരിപകർപ്പ്//

(ഒപ്പ്)

പ്രസിഡന്റ്

സെക്രട്ടറി



കുലശേഖരപുരംഗ്രാമപഞ്ചായത്ത് കാര്യാലയം

ആദിനാട് വടക്ക് പി.ഒ-690542, കരുനാഗപ്പള്ളി, കൊല്ലം ജില്ല

email: secretary.kspuram@gmail.com

ഫോൺ : 0476-2640217

GST No. 32AAAGK0544A1Z8

ഐ.എസ്.ഒ 9001-2015 അംഗീകൃത സ്ഥാപനം

നം.എ.സി2- 5556059/2026

തീയതി : 09/07/2026

സെക്രട്ടറി

കുലശേഖരപുരം ഗ്രാമപഞ്ചായത്ത്.

സിനിയർ ഡെപ്യൂട്ടി ഡയറക്ടർ

കേരള സംസ്ഥാന ഓഡിറ്റ് വകുപ്പ്,

ജില്ലാ ഓഡിറ്റ് കാര്യാലയം, കൊല്ലം.

സർ,

വിഷയം : കുലശേഖരപുരം ഗ്രാമപഞ്ചായത്ത് - 2025-26 വർഷത്തെ വാർഷിക

ധനകാര്യ പത്രിക സമർപ്പിക്കുന്നത് - സംബന്ധിച്ച്.

സൂചന : കുലശേഖരപുരം ഗ്രാമപഞ്ചായത്ത് ഭരണ സമിതിയുടെ 04/07/2026

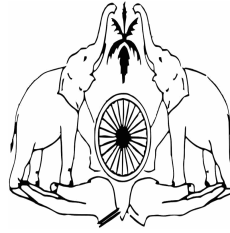
തീയതിയിലെ 18/1-ാം നമ്പർ തീരുമാനം.

കുലശേഖരപുരം ഗ്രാമപഞ്ചായത്തിന്റെ 2025-26 സാമ്പത്തിക വർഷത്തെ വാർഷിക ധനകാര്യ പത്രിക സൂചനപ്രകാരം അംഗീകരിച്ചിട്ടുണ്ട്. ആയത് ഇതോടൊപ്പം അനന്തര നടപടികൾക്കായി സമർപ്പിക്കുന്നു.

വിശ്വസ്തതയോടെ,

ഉള്ളടക്കം

1. ബാലൻസ് ഷീറ്റ്
2. ഇൻകം & എക്സ്പെന്റിച്ചർ സ്റ്റേറ്റ്മെന്റ്
3. റസിപ്റ്റ്സ് & പേമെന്റ് സ്റ്റേറ്റ്മെന്റ്
4. ട്രയൽ ബാലൻസ്
5. ക്യാഷ് ഫ്ലോ സ്റ്റേറ്റ്മെന്റ്
6. നോട്ട്സ് ഓൺ അക്കൗണ്ട്



Kulasekharapuram Grama Panchayat Office

Balance Sheet Schedule

2026-03-31

SN	Code	Description of Items	Current Year Amount
		Schedule B1: Muncipal (General) Fund [Code No 310]	
1	3101001	General Fund	10147704
2	3109001	Excess of Income Over Expenditure	70260036
		Total of Muncipal (General) Fund [Code No 310]	80407740
		Schedule B2: Earmarked Fund	
1	3111101	Distress Relief Fund	707
		Total of Earmarked Fund	707
		Schedule B3: Reserves	
1	3121001	Capital Contribution	120419912
		Total of Reserves	120419912
		Schedule B4: Grants, Contribution for Specific Purposes	
1	3201001	Grants for Specific Purposes - Health Grant towards conversion of PHCs and Subcentres into Health and Wellness Centres	283382

SN	Code	Description of Items	Current Year Amount
2	3201002	Grants for Specific Purposes - Health Grant Towards support for diagnostic InfraStructure to the PHCs	806143
3	3201003	Grants for Specific Purposes - Health Grant towards buildingless Subcentres, PHCs and CHCs	641937
4	3201004	Central Finance Commission Grant - Tied	12923033
5	3201005	Central Finance Commission Grant - Untied	3250057
6	3201020	Integrated Child Development Service	4546733
7	3201022	Kerala Sustainable Urban Development Project	0
8	3201027	Swaccha Bharat Mission - Grameen	0
9	3202001	Development Fund - General	0
10	3202002	Development Fund - Special Component Plan	0
11	3202003	Development Fund - Tribal Sub-Plan	0
12	3202009	Maintenance Fund - Road Assets	0
13	3202010	Maintenance Fund - Non-Road Assets	0
14	3202021	Grants, Funds & Contributions For Specific Purposes - Other Than Development Fund And State Sponsored Scheme Funds - Life Mission	4859546
15	3202027	Grants For Specific Purposes - Election	0
16	3202028	Grants For Specific Purposes - Disaster Management	100000
17	3202030	Awards and Honours - Untied	381221
18	3203001	Grant from Other Government Agencies	153000
19	3208010	Beneficiary Contribution	629578
20	3208099	Other Grants & Contributions for Specific Purpose	347679
21	3209001	Contribution to Joint Venture Projects from District Panchayat	0

SN	Code	Description of Items	Current Year Amount
22	3209002	Contribution to Joint Venture Projects from Block Panchayat	0
23	3209004	Contribution to Joint Venture Projects from Municipal Corporations	964828
24	3201044	Mahatma Gandhi National Rural Employment Scheme (MGNREGS)	228
25	3201045	Suchitwa Mission Grant	1079512
Total of Grants, Contribution for Specific Purposes			30966877
		Schedule B5: Secured Loans	
1	3305003	Loan from K.U.R.D.F.C	0
2	3305004	Loan from HUDCO	64196843
Total of Secured Loans			64196843
		Schedule B7: Deposits Received	
1	3401001	Earnest Money Deposit	8000
2	3401002	Security Deposit	0
3	3401003	Retention	1439284
4	3402001	Rent Deposit	45000
5	3402002	Auction Deposit	0
6	3402006	Election Deposit(Candidate)	0
Total of Deposits Received			1492284
		Schedule B8: Other Liabilities	
1	3501001	Suppliers Control Account	0
2	3501002	Contractors Control Account	0
3	3501101	Gross Salary Payable	0

SN	Code	Description of Items	Current Year Amount
4	3501102	Net Salary Payable	838797
5	3501201	Interest Payable	796268
6	3501301	Employers Liabilities - Pension Contribution (NPS)	41302
7	3502001	Recoveries Payable - General Provident Fund	13250
8	3502002	Recoveries Payable - Kerala Panchayat Employees Provident Fund	113396
9	3502006	Recoveries Payable - Insurance Premium	5685
10	3502008	Recoveries Payable - Co-operative Recovery	8000
11	3502010	Recoveries Payable - Dues to other LSGIs	0
12	3502012	Recoveries Payable - State Life Insurance	18761
13	3502014	Recoveries Payable - Group Insurance	15300
14	3502017	Recoveries Payable-GPAIS	0
15	3502018	Recoveries Payable-Audit Recovery	0
16	3502019	Recoveries Payable-Family Benefit Scheme	50
17	3502020	Recoveries Payable - Employee Share NPS	41302
18	3502022	Recoveries Payable -Medisep -Regular	13053
19	3502024	Recoveries Payable-Other Recoveries from Employees	0
20	3502025	Recoveries Payable - Income Tax Deducted at Source	0
21	3502026	Recoveries Payable - Kerala Construction Workers Welfare Fund	0
22	3502027	Recoveries Payable - Pandemic/ Epidemic	343003
23	3502028	Recoveries Payable - Other Recoveries	23547
24	3503001	Government and Other Dues Payable - Library Cess Payable	553913

SN	Code	Description of Items	Current Year Amount
25	3503005	Government and Other Dues Payable-TDS - CGST	0
26	3503006	Government and Other Dues Payable-TDS - SGST	0
27	3503007	Government and Other Dues Payable-TDS - IGST	0
28	3503008	Government and Other Dues Payable - CGST	118993
29	3503009	Government and Other Dues Payable - SGST	118993
30	3503013	Government and Other Dues Payable - Others payable	2755
31	3504010	Refund Payable - Other Fees	369302
32	3504099	Refund Payable - Others	2030528
33	3504101	Advance Collection of Revenues	3000428
34	3508001	Liability in respect of Stale Cheque	13240
35	3501116	Pension Contribution Payable	73568
36	3503016	Forest Tax Payable	6623
37	3508099	Other Liabilities Payable	118003
38	3502030	Recoveries Payable - House Building Advance	18280
39	3502038	Recoveries Payable - PF Loan Repayment - KPEPF	0
40	3501099	Other Creditors Controll Account	0
41	3503019	Value of Stamps and Flags Payable	207345
42	3503099	Other Payable	0
43	3502040	Recoveries Payable - Corporation Employees Co-operative Society	0
44	3504018	Refund Payable - Grants and Funds	0
45	3508098	Other Liabilities Related to Joint Venture Projects Payable	120072
Total of Other Liabilities			9023757

SN	Code	Description of Items	Current Year Amount
		Schedule B13: Stock in Hand	
1	4301002	Purchase of Material - Stores	0
		Total of Stock in Hand	0
		Schedule B14: Sudry Debtors (Receivables)	
1	4311901	Receivables for Profession Tax - Institutions/Traders (Current)	0
2	4311902	Receivables for Profession Tax - Institutions/ Traders (Arrears)	0
3	4313003	Receivable for License Fees (Current)	0
4	4313004	Receivable for License Fees (Arrears)	0
5	4314001	Rent receivable from Buildings (Current)	0
6	4315002	Receivables from Government (redemption amount)	63346
7	4315004	Receivables - Developement Fund - General	0
8	4315005	Receivables - Developement Fund - SCP	0
9	4315006	Receivables - Developement Fund - TSP	0
10	4315007	Receivables - Maintenance - Road	0
11	4315008	Receivables - Maintenance - Non Road	0
12	4315009	Receivables - Central Finance Commission Grant - Tied	0
13	4315010	Receivables - Central Finance Commission Grant - Untied	0
14	4315011	Receivables - General Purpose Fund	0
15	4319101	State Govt Cesses/ levies in Property Taxes - Control account - Library Cess	0
16	4315201	Revenue Recovery - Receivables	287381
17	4311003	Receivables For Property Tax On Residential	0

SN	Code	Description of Items	Current Year Amount
		Buildings(Current)	
18	4311004	Receivables For Property Tax On Residential Buildings (Arrears)	0
19	4311005	Receivables For Property Tax On Non-Residential Buildings (Current)	0
20	4311006	Receivables For Property Tax On Non-Residential Buildings (Arrears)	0
21	4313007	Receivables for Private Hospital & Paramedical Institutions Registration Fee (Current)	0
22	4313009	Receivable for Tutorial College Registration Fee (Current)	0
23	4313010	Receivable for Tutorial College Registration Fee (Arrear)	0

Total of Sudry Debtors (Receivables)

350727

		Schedule B16: Pre-paid Expenses	
1	4401001	Prepaid Programme Expenses	62198103

Total of Pre-paid Expenses

62198103

		Schedule B17: Cash and Bank balance	
1	4501001	Cash	2418
2	4502101	CITI UNION BANK LIFE HUDCO LOAN ACCOUNT 1415	2230462
3	4502101	FB UPI E pay 12900200453170	1069326
4	4502101	FDB PARKING 12900100261004	19709722
5	4502101	FEDERAL BANK CFC GRANT ACCOUNT 6849	16177194
6	4502101	HUDCO LOAN NEW INDIAN BANK 3747	1603893
7	4502101	INDIAN BANK MGNREGS ACCOUNT 2826	228
8	4502101	INDIAN BANK OWN FUND ACCOUNT 7209	66735532

SN	Code	Description of Items	Current Year Amount
9	4502101	OCB Distress Relief 02410100000992	707
10	4502101	SBI E PAYMENT ACCOUNT 4220	22206
11	4502101	SBI HEALTH GRANT BUILDING ACCOUNT 3305	656621
12	4502101	SBI HEALTHGRANT DIAGNOSTIC ACCOUNT 8945	809860
13	4502101	SBI HEALTH GRANT WELLNESS ACCOUNT 5706	283382
14	4502101	SBI LIFE MISSION STATE SHARE ACCOUNT 9382	4859546
15	4502201	STSB OWN FUND ACCOUNT 704	0
16	4502202	Development Fund CFC Basic Treasury	0
17	4502202	Development Fund CFC Tied Treasury	0
18	4502202	MAINTENANCE GRANT NON ROAD	0
19	4502202	MAINTENANCE GRANT ROAD	0
20	4502202	PLAN FUND GENERAL	0
21	4502202	PLAN FUND SCP	0
22	4502203	Treasury (B fund)	0

Total of Cash and Bank balance

114161097

		Schedule B18: Loans, Advances and Deposits	
1	4601001	Festival Advance to Employees	0
2	4601099	Other Loans and advances	39000
3	4604002	Advance to Contractors	0
4	4605002	Advance to Implementing Agencies	11508348
5	4605003	Advance to Implementing Officers	1589290
6	4605004	Temporary Advances for Official Purposes	98294

SN	Code	Description of Items	Current Year Amount
7	4605005	Advance to Mahatma Gandhi NREGS/ AUEGS	376381
8	4605006	Advance to Allied Institutions	61259
Total of Loans, Advances and Deposits			13672572
		Schedule B9: Fixed Assets	
1	4101001	Land	1556800
2	4102005	Hospital Buildings	12487
3	4102006	Dispensary/ Clinic Buildings	0
4	4102008	School Buildings	0
5	4102015	Buildings - Sanitation and Waste Management	2209194
6	4102016	Other Buildings	9241989
7	4102017	Compound Wall	225063
8	4103001	Concrete Roads	24189636
9	4103002	Black Topped Roads	60744078
10	4103003	Interlocked Roads	2025696
11	4103004	Footpath	43771
12	4103005	Metalled Roads	15281529
13	4103008	Bridges	3320142
14	4103010	Culverts	6565500
15	4103012	Side Walls	1364417
16	4103099	Other Constructions	6108681
17	4103102	Drainage	13046449
18	4103205	Distribution & Regulation System - Public Lighting	4176805

SN	Code	Description of Items	Current Year Amount
19	4104001	Plant & Machinery	830488
20	4105001	Vehicles	1297990
21	4106001	Office & Other Equipments	3161807
22	4106002	Computers, Printers & Peripherals	1191696
23	4107001	Furniture, Fixtures, Fittings & Electrical Appliances	9398602
24	4108001	Other Fixed Assets	27547238

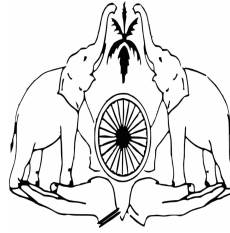
Total of Fixed Assets 193540058

		Schedule B10: Accumulated Depreciation	
1	4112001	Accumulated Depreciation-Buildings	(2471803)
2	4113001	Accumulated Depreciation - Roads	(66258574)
3	4113101	Accumulated Depreciation-Sewerage & Drainage	(512396)
4	4113201	Accumulated Depreciation-Watersupply	(934149)
5	4113301	Accumulated Depreciation-Public Lighting	(2496541)
6	4114001	Accumulated Depreciation-Plant & Machinery	(269777)
7	4115001	Accumulated Depreciation-Vehicles	(364547)
8	4116001	Accumulated Depreciation-Office & Other Equipment	(1728854)
9	4117001	Accumulated Depreciation-Furniture, Fixtures, Fittings & Electrical	(5961995)
10	4118001	Accumulated Depreciation-Other Fixed Assets	(4966060)

Total of Accumulated Depreciation (85964696)

		Schedule B11: Capital Work in Progress	
1	4120101	Capital Work In Progress	8550259

Total of Capital Work in Progress 8550259



Kulasekharapuram Grama Panchayat Office

Income and Expenditure Schedule

2025-04-01 to 2026-03-31

SN	Group	Code	Head Name	Schedule	Amount
	INCOME	1100000		Tax Revenue (110)-I -1	
1		1100108	Property Tax On Non-Residential Buildings		7753474
2		1100107	Property Tax On Residential Buildings		7280186
3		1101002	Profession Tax - Traders/ Institutions		1099550
4		1101001	Profession Tax – Employees		5609740
		1300000		Rental Income (130)-I - 3	
5		1302003	Rent from Buildings		102288
		1400000		Fees and User Charges (140)-I - 4	
6		1401302	Fees for Delayed Registration - Birth & Death		469
7		1401304	Fee for Marriage Registration		22940
8		1401399	Fees for Other Certificates or Extracts		4998
9		1401701	Regularization Fees		743374
10		1401801	Application Fee		200

SN	Group	Code	Head Name	Schedule	Amount
11		1402001	Penal Interest		168665
12		1402003	Other Penalties and Fines		223378
13		1402004	Compounding Fee		11690
14		1402005	Fine for Dumping Waste		32250
15		1404002	Notice Fees		22449
16		1404004	Ownership Change Fees - Fine		113500
17		1404008	Delayed Registration Fees		7750
18		1404009	Search Fees		602
19		1404099	Other Fees		0
20		1405008	Receipts from Libraries		500
21		1407001	Road Cutting Charges		850
22		1401204	Permit Fee for Additional FSI		0
23		1404011	Late Fee		10213
24		1401306	Fee for Correction in Registration		2110
25		1401305	Fee for Non Availability Certificate		86
26		1401202	Fees for Installation of Machinery		30700
27		1401203	Permit Application fee		156265
28		1401001	Private Hospital & Paramedical Institutions Registration Fee		1150
29		1401002	Tutorial College Registration Fee		650
30		1401101	License Fees for Enterprises		430500
31		1401106	License Fees for Domestic Dogs		3300
32		1401201	Fees for Construction of Buildings		1683011

SN	Group	Code	Head Name	Schedule	Amount
33		1401205	Fees for Erection of Telecommunication Tower		20000
34		1407004	Centage Charges On Deposit Works Undertaken		29770
		1500000	Sale and Hire Charges (150)-I - 5		
35		1503001	Receipts from Miscellaneous Sales		9150
36		1501203	Receipts from auction of obsolete assets		145100
37		1501202	Receipts from Sale of Scrap		118734
38		1501010	Receipts from Sale Of Timber		3000
39		1501003	Receipts from Sale of Usufructs of trees		55350
40		1501102	Receipts from Sale of Tender Forms		1000
		1600000	Revenue Grants, Contributions and Subsidies (160)-I - 6		
41		1601023	General Purpose Fund		28657775
42		1601034	Grants, Funds & Contributions For Specific Purposes - Other Than Development Fund And State Sponsored Scheme Funds - Life Mission		1270000
43		1601043	Grant for Specific Purposes - Election		120000
44		1602002	Grants for Specific Purposes - Health Grant towards conversion of PHCs and Subcentres in to Health and Wellness Centres		907270
45		1602003	Grants for Specific Purposes - Health Grant Towards support for diagnostic InfraStructure to the PHCs		487431
46		1602004	Grants for Specific Purposes - Health Grant towards buildingless Subcentres, PHCs and CHCs		0

SN	Group	Code	Head Name	Schedule	Amount
47		1602005	Central Finance Commission Grant - Untied		5538992
48		1602006	Central Finance Commission Grant - Tied		4396242
49		1602019	Intergrated Child Development Service		4072961
50		1602023	Swaccha Bharat Mission - Grameen		487469
51		1603002	Beneficiary Contribution		2976500
52		1604001	Contribution towards Joint Venture Projects from District Panchayat		276279
53		1601013	Fund for Transferred Functions/ Schemes - Pension for Unmarried women aged above 50		720400
54		1604003	Contribution towards Joint Venture Projects from Grama Panchayat		3000000
55		1604002	Contribution towards Joint Venture Projects from Block Panchayat		4275584
56		1601014	Fund for Transferred Functions/ Schemes - Pension for Differentially Abled		13194400
57		1601016	Fund for Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage		90000
58		1601018	Fund for Transferred Functions/ Schemes - Old Age Pension		73611600
59		1601021	Maintenance Fund - Road Assets		20545556
60		1601022	Maintenance Fund - Non-Road Assets		7215960
61		1607001	Grant from Other Government Agencies		226476
62		1602037	Mahatma Gandhi National Rural Employment Scheme (MGNREGS)		54386650
63		1601080	Fund for Transferred Functions/ Schemes -		5276000

SN	Group	Code	Head Name	Schedule	Amount
			Sthree Suraksha Scheme		
64		1602090	Reimbursement of Expenses		178519
65		1601001	Development Fund - General		31557662
66		1601002	Development Fund - Special Component Plan		5871646
67		1601010	Fund for Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers		6797800
68		1601012	Fund for Transferred Functions/ Schemes - Widow Pension		34959400
		1710000	Interest Earned (171)-I - 8		
69		1711001	Interest from Bank Accounts		2021268
70		1718099	Other Interest		0
		1800000	Other Income (180)-I - 9		
71		1801001	Deposits Forfeited		20000
72		1804001	Recovery from Employees		0
73		1808004	Receipts on excess payments		963
74		1801002	Deposit forfeited-Election Deposit(Candidate)		42000
					339081745
EXPENDITURE		2100000	Establishment Expenses (210)-I - 10		
75		2103006	Employer's Contribution to NPS - Regular Employees		423629
76		2102010	Other allowances - Contingent Staff		2500
77		2102014	Monthly Honorarium and Sitting Allowance -Councillors/ Members		2638933

SN	Group	Code	Head Name	Schedule	Amount
78		2102016	Other Benefits and Allowances		153591
79		2102019	Travelling Expense of Chairperson/ President, Deputy Chairperson/ Vice President, Chairperson and Councillors/ members		33740
80		2102020	Telephone Allowance - Secretary		2360
81		2102021	Telephone Allowance - Mayor/ Chairperson/ President		2609
82		2101002	Salaries - Engineering Staff		1073590
83		2101001	Salaries -Secretary		1979434
84		2103007	Pension Contribution		904770
85		2101003	Salaries - Permanent Staff		10614777
86		2101007	Salaries - Part time Contingent Staff		254958
87		2101101	Wages		674875
88		2101201	Bonus		125000
89		2101401	Honourarium		264954
90		2102001	Travelling Allowances - Secretary		24235
91		2102003	Travelling Allowances - Permanent Staff		28525
92		2102008	Other allowances - Permanent Staff		358300
		2200000	Administrative Expenses (220)-I - 11		
93		2201202	Postage Expenses		20000
94		2208099	Miscellaneous Administration Expenses		1111622
95		2201001	Rent of Buildings		436675
96		2202101	Printing & Stationery		249353

SN	Group	Code	Head Name	Schedule	Amount
97		2201101	Office Electricity Expenses		72210
98		2201201	Telephone Expenses/ Internet Charges		62424
		2300000	Operations and Maintenance (230)-I - 12		
99		2308005	Expenses relating to collection of Taxes		374562
100		2308013	Sanitation Expenses		230400
101		2301001	Electricity Charges for Street Lights		3144644
102		2301002	Fuel Charges		169408
103		2305301	Repairs & Maintenance - Vehicles		74052
104		2308201	Refreshment Charges		119047
		2400000	Interest and Finance Charges (240)-I - 13		
105		2407001	Bank Charges		674
106		2408002	Rebate on Tax and Revenues		61932
		2520000	Expenses in Service Sector (252)-I - 14(b)		
107		2521001	Anganwadi Nutrition		5244159
108		2520908	Social Security Programme		44900
109		2521904	Toilet (Individual)		1440000
110		2521905	Toilet (Institution Level)		127972
111		2522301	Solid Waste Management		76127
112		2522201	Disaster Management - Related Services		13286
113		2521903	Public Sanitation - Related Activities		36750
114		2520108	Financial Assistance for SC/ ST Students For Higher Education Admission		80000

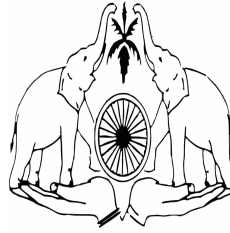
SN	Group	Code	Head Name	Schedule	Amount
115		2520503	Arts,Culture,Sports and Youth Welfare-Promotion		135790
116		2520602	Health related Programs		633532
117		2520617	Epidemic Control		185972
118		2520701	Drinking Water - Individual		2436000
119		2520702	Drinking Water - Public		4718272
120		2520801	Housing & House Electrification - Individual		18103694
121		2522317	Liquid Waste Management - Processing		210000
122		2522314	Solid Waste Management - Processing Individual		271215
123		2522312	Solid Waste Management - Monitoring		55425
124		2522310	Solid Waste Management - Disposal		77968
125		2522305	Solid Waste Management - Collection and Transportation		446927
126		2521602	Payments to IKM		150000
127		2520111	Contribution towards SSA		1000000
128		2520903	Women Welfare		1250000
129		2520904	Welfare of the Aged		807273
130		2520905	Welfare Programs for the Destitute		229318
131		2520906	Welfare Programs for Physically/ Mentally Challenged		1567700
132		2520102	Primary Education		0
133		2522801	Loan Repayment		6596050
134		2523201	Information and Knowledge Dissemination		2100

SN	Group	Code	Head Name	Schedule	Amount
			Capacity Development		
135		2520618	Medical Institution - Allopathy		6986223
136		2520619	Medical Institution - Ayurvedic		2356800
137		2520620	Medical Institution - Homoeo		400000
138		2522001	Plan Formulation, Implementation and Monitoring		151730
139		2521701	Allied Institution Service Delivery Improvement		637565
140		2521601	Local Government Service Delivery Improvement		1370371
141		2521201	Vocational Capacity Building - Vocational Training		2274
142		2521102	Anganwadi Related Services		1819862
143		2521101	Anganwadi Infrastructure		557824
2530000			Expenses in Infrastructure Sector (253)-I - 14(c)		
144		2530501	Vehicle Rent for Engineering Wing		327838
145		2530101	Street Lights		1377305
146		2530201	Roads		24440362
147		2530302	Public Buildings - Other Buildings		1544407
2540000			State Sponsored Scheme Expenses (254)-I - 14(d)		
148		2540138	Programmes/ Expenditures of Transferred Functions/ Schemes - Sthree Suraksha Scheme		5276000
149		2540114	Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for		720400

SN	Group	Code	Head Name	Schedule	Amount
			Unmarried women aged above 50		
150		2540113	Programmes/ Expenditures of Transferred Functions/ Schemes - Widow Pension		34959400
151		2540111	Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labour		6797800
152		2540118	Programmes/ Expenditures of Transferred Functions/ Schemes - Old Age Pension		73611600
153		2540117	Programmes/ Expenditures of Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage		90000
154		2540115	Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Differentially Abled		13194400
2550000			Expenses of Joint Venture Projects (Contributing LSGI) (255)-I - 14(e)		
155		2551003	Contribution towards Joint Venture Projects - Grama Panchayat		700000
2510000			Expenses in Productive Sector (251)-I - 14(a)		
156		2510101	Agriculture - Paddy		100960
157		2510102	Agriculture - Coconut		249120
158		2510104	Agriculture - Vegetables		1553500
159		2510112	Agriculture - Pepper		800824
160		2510204	Animal Husbandry - Calf		6292500
161		2510205	Animal Husbandry - Poultry		1933750
162		2510209	Animal Husbandry - Infrastructure		447967
163		2510305	Dairy Development - Milk Incentives		2447123

SN	Group	Code	Head Name	Schedule	Amount
164		2510136	Agrarian Disease		18900
		2500000	Programme Expenditure (250)-I - 14		
165		2502001	Expenditure on Poverty Eradication Program		54386650
166		2501001	Election Expenses		398129
		2600000	Revenue Grants, Contributions and Subsidies (260)-I - 15		
167		2601010	Grants, Contributions And Compensations From Own Fund- Grants To Nilathezhuthu Asans		268000
		2700000	Provisions and Write off (270)-I - 16		
168		2703002	Property Tax (General) Written Off		1367803
		2720000	Depreciation (272)-I - 18		
169		2722001	Depreciation-Buildings		765261
170		2728001	Depreciation-Other Fixed Assets		436442
171		2727001	Depreciation-Furniture, Fixtures, Fittings & Electrical Appliances		381845
172		2726001	Depreciation-Office & Other Equipments		164250
173		2725001	Depreciation-Vehicles		103715
174		2724001	Depreciation-Plant & Machinery		14432
175		2723301	Depreciation-Public Lighting		186695
176		2723201	Depreciation-Watersupply		94466
177		2723101	Depreciation-Sewerage & Drainage		156198
178		2723001	Depreciation-Roads & Bridges		3236863
					324755767

SN	Group	Code	Head Name	Schedule	Amount
	PRIOR PERIOD EXPENDITURE	2800000		Prior Period Items (280)-I - 19	
179		2801001	Prior Period Income		6230
					6230



Kulasekharapuram Grama Panchayat Office

RP Schedule

2025-04-01 to 2026-03-31

SN	Group	Code	Head Name	Schedule	Amount	Total Amount
Opening Balance			OB-Cash			
1		4501001	Cash		215285	
						215285
Opening Balance			OB-Bank			
2		4502101	City Union Bank-CITI UNION BANK LIFE HUDCO LOAN ACCOUNT 1415		120574	
3			Federal Bank-FB UPI E pay 12900200453170		1426066	
4			Federal Bank-FDB PARKING 12900100261004		9574712	
5			Federal Bank-FEDERAL BANK CFC GRANT ACCOUNT 6849		20039216	
6			Indian Bank-INDIAN BANK MGNREGS ACCOUNT 2826		407	

SN	Group	Code	Head Name	Schedule	Amount	Total Amount
7			Indian Bank-INDIAN BANK OWN FUND ACCOUNT 7209		64975880	
8			Other Co-operative Bank-OCB Distress Relief 02410100000992		12601	
9			State Bank of India-SBI E PAYMENT ACCOUNT 4220		1261373	
10			State Bank of India-SBI HEALTH GRANT BUILDING ACCOUNT 3305		155859	
11			State Bank of India-SBI HEALTHGRANT DIAGNOSTIC ACCOUNT 8945		510865	
12			State Bank of India-SBI HEALTH GRANT WELLNESS ACCOUNT 5706		923603	
13			State Bank of India-SBI LIFE MISSION STATE SHARE ACCOUNT 9382		3712544	
						102713700
RECEIPT			R1-Tax Revenue			
14		1101001	Profession Tax – Employees		5569740	
						5569740
RECEIPT			R4-Fee and User Charges			
15		1401002	Tutorial College Registration Fee		0	
16		1401106	License Fees for Domestic		3300	

SN	Group	Code	Head Name	Schedule	Amount	Total Amount
			Dogs			
17		1401201	Fees for Construction of Buildings		1683011	
18		1401202	Fees for Installation of Machinery		30700	
19		1401203	Permit Application fee		156265	
20		1401302	Fees for Delayed Registration - Birth & Death		469	
21		1401304	Fee for Marriage Registration		22940	
22		1401399	Fees for Other Certificates or Extracts		4998	
23		1401701	Regularization Fees		902824	
24		1401801	Application Fee		200	
25		1402001	Penal Interest		168665	
26		1402003	Other Penalties and Fines		196838	
27		1402004	Compounding Fee		11690	
28		1402005	Fine for Dumping Waste		32250	
29		1404002	Notice Fees		22449	
30		1404004	Ownership Change Fees - Fine		113500	
31		1404008	Delayed Registration Fees		7750	
32		1404009	Search Fees		602	
33		1404099	Other Fees		0	
34		1405008	Receipts from Libraries		500	
35		1407001	Road Cutting Charges		850	

SN	Group	Code	Head Name	Schedule	Amount	Total Amount
36		1401305	Fee for Non Availability Certificate		86	
37		1401306	Fee for Correction in Registration		2110	
38		1404011	Late Fee		10213	
39		1401204	Permit Fee for Additional FSI		0	
40		1407004	Centage Charges On Deposit Works Undertaken		29770	
41		1401205	Fees for Erection of Telecommunication Tower		20000	
						3421980
RECEIPT				R5-Sale and Hire Charges		
42		1501003	Receipts from Sale of Usufructs of trees		55350	
43		1501102	Receipts from Sale of Tender Forms		1000	
44		1501202	Receipts from Sale of Scrap		64769	
45		1501203	Receipts from auction of obsolete assets		145100	
46		1503001	Receipts from Miscellaneous Sales		9150	
47		1501010	Receipts from Sale Of Timber		3000	
						278369
RECEIPT				R6-Revenue Grants, Contribution and Subsidies		
48		1603002	Beneficiary Contribution		0	

SN	Group	Code	Head Name	Schedule	Amount	Total Amount
						0
RECEIPT			R8-Interest Earned			
49		1711001	Interest from Bank Accounts		2037646	
50		1718099	Other Interest		0	
						2037646
RECEIPT			R9-Other Income			
51		1808004	Receipts on excess payments		963	
52		1804001	Recovery from Employees		0	
						963
RECEIPT			R10-Earmarked Funds			
53		3111101	Distress Relief Fund		106	
						106
RECEIPT			R11-Grants, Contributions and Subsidies			
54		3201001	Grants for Specific Purposes - Health Grant towards conversion of PHCs and Subcentres into Health and Wellness Centres		267049	
55		3201002	Grants for Specific Purposes - Health Grant Towards support for diagnostic InfraStructure to the PHCs		782709	
56		3201003	Grants for Specific Purposes - Health Grant towards buildingless Subcentres, PHCs and CHCs		2807442	

SN	Group	Code	Head Name	Schedule	Amount	Total Amount
57		3201004	Central Finance Commission Grant - Tied		20482	
58		3201005	Central Finance Commission Grant - Untied		422446	
59		3201020	Integrated Child Development Service		5783839	
60		3201022	Kerala Sustainable Urban Development Project		0	
61		3201027	Swaccha Bharat Mission - Grameen		487469	
62		3202021	Grants, Funds & Contributions For Specific Purposes - Other Than Development Fund And State Sponsored Scheme Funds - Life Mission		2417002	
63		3202027	Grants For Specific Purposes - Election		120000	
64		3202028	Grants For Specific Purposes - Disaster Management		100000	
65		3203001	Grant from Other Government Agencies		379476	
66		3208010	Beneficiary Contribution		3238167	
67		3209002	Contribution to Joint Venture Projects from Block Panchayat		246494	
68		3201044	Mahatma Gandhi National Rural Employment Scheme (MGNREGS)		3874357	
						20946932

SN	Group	Code	Head Name	Schedule	Amount	Total Amount
RECEIPT			R12-Loans			
69		3305003	Loan from K.U.R.D.F.C		0	
70		3305004	Loan from HUDCO		3680000	
						3680000
RECEIPT			R13-Deposits Received			
71		3401001	Earnest Money Deposit		20000	
72		3401002	Security Deposit		0	
73		3401003	Retention		517765	
74		3402002	Auction Deposit		0	
75		3402006	Election Deposit(Candidate)		214000	
						751765
RECEIPT			R14-Sundry Creditors			
76		3501201	Interest Payable		17403	
77		3502018	Recoveries Payable-Audit Recovery		178519	
78		3502028	Recoveries Payable - Other Recoveries		26290	
79		3503001	Government and Other Dues Payable - Library Cess Payable		690435	
80		3503008	Government and Other Dues Payable - CGST		139578	
81		3503009	Government and Other Dues Payable - SGST		139578	
82		3504010	Refund Payable - Other Fees		122808	

SN	Group	Code	Head Name	Schedule	Amount	Total Amount
83		3508001	Liability in respect of Stale Cheque		3717	
84		3503016	Forest Tax Payable		6623	
85		3503019	Value of Stamps and Flags Payable		207345	
86		3508098	Other Liabilities Related to Joint Venture Projects Payable		120072	
						1652368
RECEIPT			R15-Advance Collection			
87		3504101	Advance Collection of Revenues		1470228	
						1470228
RECEIPT			R17-Sundry Debtors (Except 4315002)			
88		4311901	Receivables for Profession Tax - Institutions/Traders (Current)		1018950	
89		4311902	Receivables for Profession Tax - Institutions/ Traders (Arrears)		0	
90		4313003	Receivable for License Fees (Current)		373900	
91		4313004	Receivable for License Fees (Arrears)		0	
92		4314001	Rent receivable from Buildings (Current)		102288	
93		4315004	Receivables - Developement Fund - General		24902978	

SN	Group	Code	Head Name	Schedule	Amount	Total Amount
94		4315005	Receivables - Developement Fund - SCP		4854397	
95		4315007	Receivables - Maintenance - Road		22392000	
96		4315008	Receivables - Maintenance - Non Road		13115000	
97		4315009	Receivables - Central Finance Commission Grant - Tied		5200127	
98		4315010	Receivables - Central Finance Commission Grant - Untied		6457515	
99		4315011	Receivables - General Purpose Fund		27508058	
100		4311003	Receivables For Property Tax On Residential Buildings(Current)		6057803	
101		4311004	Receivables For Property Tax On Residential Buildings (Arrears)		0	
102		4311005	Receivables For Property Tax On Non-Residential Buildings (Current)		7383372	
103		4311006	Receivables For Property Tax On Non-Residential Buildings (Arrears)		99553	
104		4313007	Receivables for Private Hospital & Paramedical Institutions Registration Fee (Current)		1150	
105		4313009	Receivable for Tutorial College Registration Fee		650	

SN	Group	Code	Head Name	Schedule	Amount	Total Amount
			(Current)			
106		4313010	Receivable for Tutorial College Registration Fee (Arrear)		0	
						119467741
RECEIPT			R18-Advances Received			
107		4601001	Festival Advance to Employees		12000	
108		4604002	Advance to Contractors		0	
109		4605006	Advance to Allied Institutions		14400	
						26400
RECEIPT			R20-Redemption amount (4315002)			
110		4315002	Receivables from Government (redemption amount)		191721	
						191721
PAYMENT			P1-Establishment Expenses			
111		2101003	Salaries - Permanent Staff		486872	
112		2101101	Wages		674875	
113		2101201	Bonus		125000	
114		2101401	Honourarium		264954	
115		2102001	Travelling Allowances - Secretary		24235	
116		2102003	Travelling Allowances - Permanent Staff		28525	

SN	Group	Code	Head Name	Schedule	Amount	Total Amount
117		2102008	Other allowances - Permanent Staff		358300	
118		2102010	Other allowances - Contingent Staff		2500	
119		2102014	Monthly Honorarium and Sitting Allowance -Councillors/ Members		2638933	
120		2102016	Other Benefits and Allowances		153591	
121		2102019	Travelling Expense of Chairperson/ President, Deputy Chairperson/ Vice President, Chairperson and Councillors/ members		33740	
122		2102020	Telephone Allowance - Secretary		2360	
123		2102021	Telephone Allowance - Mayor/ Chairperson/ President		2609	
						4796494
PAYMENT				P2-Administrative Expenses		
124		2201001	Rent of Buildings		436675	
125		2201101	Office Electricity Expenses		72210	
126		2201201	Telephone Expenses/ Internet Charges		62424	
127		2201202	Postage Expenses		20000	
128		2202101	Printing & Stationery		200897	
129		2208099	Miscellaneous Administration		977006	

SN	Group	Code	Head Name	Schedule	Amount	Total Amount
			Expenses			
						1769212
PAYMENT			P3-Operation and Maintanance			
130		2301001	Electricity Charges for Street Lights		3144644	
131		2301002	Fuel Charges		169408	
132		2305301	Repairs & Maintenance - Vehicles		74052	
133		2308005	Expenses relating to collection of Taxes		109980	
134		2308201	Refreshment Charges		119047	
135		2308013	Sanitation Expenses		230400	
						3847531
PAYMENT			P4-Interest on Loans			
136		2407001	Bank Charges		1087	
						1087
PAYMENT			P5-Programme Expenses			
137		2501001	Election Expenses		235235	
						235235
PAYMENT			P6-Productive Sector			
138		2510101	Agriculture - Paddy		100960	
139		2510102	Agriculture - Coconut		249120	
140		2510104	Agriculture - Vegetables		1553500	

SN	Group	Code	Head Name	Schedule	Amount	Total Amount
141		2510112	Agriculture - Pepper		800824	
142		2510204	Animal Husbandry - Calf		6292500	
143		2510205	Animal Husbandry - Poultry		1933750	
144		2510209	Animal Husbandry - Infrastructure		447967	
145		2510305	Dairy Development - Milk Incentives		1668351	
146		2510136	Agrarian Disease		18900	
						13065872
PAYMENT				P7-Service Sector		
147		2520102	Primary Education		0	
148		2520108	Financial Assistance for SC/ ST Students For Higher Education Admission		80000	
149		2520503	Arts,Culture,Sports and Youth Welfare-Promotion		135790	
150		2520602	Health related Programs		633532	
151		2520617	Epidemic Control		185972	
152		2520701	Drinking Water - Individual		2436000	
153		2520702	Drinking Water - Public		1390706	
154		2520801	Housing & House Electrification - Individual		14906603	
155		2520903	Women Welfare		1250000	
156		2520904	Welfare of the Aged		807273	
157		2520905	Welfare Programs for the Destitute		229318	

SN	Group	Code	Head Name	Schedule	Amount	Total Amount
158		2520906	Welfare Programs for Physically/ Mentally Challenged		991700	
159		2520908	Social Security Programme		44900	
160		2521001	Anganwadi Nutrition		5244159	
161		2521101	Anganwadi Infrastructure		557824	
162		2521102	Anganwadi Related Services		67862	
163		2521201	Vocational Capacity Building - Vocational Training		2274	
164		2521601	Local Government Service Delivery Improvement		1173449	
165		2521701	Allied Institution Service Delivery Improvement		476615	
166		2521903	Public Sanitation - Related Activities		36750	
167		2522001	Plan Formulation, Implementation and Monitoring		106900	
168		2522201	Disaster Management - Related Services		13286	
169		2523201	Information and Knowledge Dissemination Capacity Development		2100	
170		2520618	Medical Institution - Allopathy		6986223	
171		2520619	Medical Institution - Ayurvedic		2356800	
172		2520620	Medical Institution - Homoeo		400000	
173		2521904	Toilet (Individual)		1440000	
174		2521905	Toilet (Institution Level)		27972	

SN	Group	Code	Head Name	Schedule	Amount	Total Amount
175		2520111	Contribution towards SSA		1000000	
176		2521602	Payments to IKM		150000	
177		2522305	Solid Waste Management - Collection and Transportation		54600	
178		2522312	Solid Waste Management - Monitoring		55425	
						43244033
PAYMENT			P8-Infra Structure			
179		2530101	Street Lights		67641	
180		2530201	Roads		19993432	
181		2530501	Vehicle Rent for Engineering Wing		327838	
						20388911
PAYMENT			P10-Contribution to joint venture Projects			
182		2551003	Contribution towards Joint Venture Projects - Grama Panchayat		700000	
						700000
PAYMENT			P11-Revenue Grants, Contributions and Subsidies			
183		2601010	Grants, Contributions And Compensations From Own Fund- Grants To Nilathezhuthu Asans		268000	
						268000
PAYMENT			P13-Earmarked Fund			

SN	Group	Code	Head Name	Schedule	Amount	Total Amount
184		3111101	Distress Relief Fund		12000	
						12000
PAYMENT			P16-Deposits Paid			
185		3401001	Earnest Money Deposit		10000	
186		3401002	Security Deposit		0	
187		3401003	Retention		177236	
188		3402001	Rent Deposit		30000	
189		3402006	Election Deposit(Candidate)		180000	
						397236
PAYMENT			P17-Sundry Creditors			
190		3501001	Suppliers Control Account		963738	
191		3501002	Contractors Control Account		24436645	
192		3501102	Net Salary Payable		8209704	
193		3501301	Employers Liabilities - Pension Contribution (NPS)		419360	
194		3502001	Recoveries Payable - General Provident Fund		67200	
195		3502002	Recoveries Payable - Kerala Panchayat Employees Provident Fund		2153621	
196		3502006	Recoveries Payable - Insurance Premium		63092	
197		3502008	Recoveries Payable - Co-operative Recovery		85000	
198		3502010	Recoveries Payable - Dues to other LSGIs		16000	

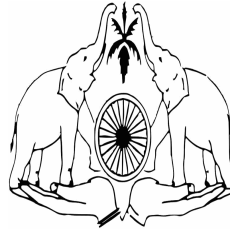
SN	Group	Code	Head Name	Schedule	Amount	Total Amount
199		3502012	Recoveries Payable - State Life Insurance		204726	
200		3502014	Recoveries Payable - Group Insurance		150600	
201		3502017	Recoveries Payable-GPAIS		19000	
202		3502019	Recoveries Payable-Family Benefit Scheme		350	
203		3502020	Recoveries Payable - Employee Share NPS		419360	
204		3502022	Recoveries Payable -Medisep -Regular		113606	
205		3502025	Recoveries Payable - Income Tax Deducted at Source		326141	
206		3502026	Recoveries Payable - Kerala Construction Workers Welfare Fund		217648	
207		3502028	Recoveries Payable - Other Recoveries		26290	
208		3503001	Government and Other Dues Payable - Library Cess Payable		675412	
209		3503005	Government and Other Dues Payable-TDS - CGST		254847	
210		3503006	Government and Other Dues Payable-TDS - SGST		234057	
211		3503007	Government and Other Dues Payable-TDS - IGST		10044	
212		3503008	Government and Other Dues Payable - CGST		106973	

SN	Group	Code	Head Name	Schedule	Amount	Total Amount
213		3503009	Government and Other Dues Payable - SGST		106973	
214		3504010	Refund Payable - Other Fees		159450	
215		3504099	Refund Payable - Others		0	
216		3501116	Pension Contribution Payable		817381	
217		3502030	Recoveries Payable - House Building Advance		166840	
218		3502038	Recoveries Payable - PF Loan Repayment - KPEPF		122966	
219		3501099	Other Creditors Controll Account		1794023	
220		3503099	Other Payable		264582	
221		3502040	Recoveries Payable - Corporation Employees Co-operative Society		13000	
222		3504018	Refund Payable - Grants and Funds		6321842	
						48940471
PAYMENT			P18-Fixed Assets			
223		4102005	Hospital Buildings		0	
224		4102008	School Buildings		0	
225		4102016	Other Buildings		116674	
226		4102017	Compound Wall		225063	
227		4103001	Concrete Roads		0	
228		4103002	Black Topped Roads		2343860	
229		4103003	Interlocked Roads		27104	

SN	Group	Code	Head Name	Schedule	Amount	Total Amount
230		4103102	Drainage		0	
231		4106002	Computers, Printers & Peripherals		79881	
232		4108001	Other Fixed Assets		320154	
						3112736
PAYMENT			P19-Capital Work in Progress			
233		4120101	Capital Work In Progress		4561861	
						4561861
PAYMENT			P23-Advances made			
234		4601001	Festival Advance to Employees		311000	
235		4605003	Advance to Implementing Officers		230000	
236		4605005	Advance to Mahatma Gandhi NREGS/ AUEGS		2243163	
237		4605006	Advance to Allied Institutions		75659	
						2859822
PAYMENT			P24-Redemption amount (4315002)			
238		4315002	Receivables from Government (redemption amount)		63346	
						63346
Closing Balance			CB-Cash			
239		4501001	Cash		2418	

SN	Group	Code	Head Name	Schedule	Amount	Total Amount
						2418
Closing Balance			CB-Bank			
240		4502101	City Union Bank-CITI UNION BANK LIFE HUDCO LOAN ACCOUNT 1415		2230462	
241			Federal Bank-FB UPI E pay 12900200453170		1069326	
242			Federal Bank-FDB PARKING 12900100261004		19709722	
243			Federal Bank-FEDERAL BANK CFC GRANT ACCOUNT 6849		16177194	
244			Indian Bank-HUDCO LOAN NEW INDIAN BANK 3747		1603893	
245			Indian Bank-INDIAN BANK MGNREGS ACCOUNT 2826		228	
246			Indian Bank-INDIAN BANK OWN FUND ACCOUNT 7209		66735532	
247			Other Co-operative Bank-OCB Distress Relief 02410100000992		707	
248			State Bank of India-SBI E PAYMENT ACCOUNT 4220		22206	
249			State Bank of India-SBI HEALTH GRANT BUILDING ACCOUNT 3305		656621	
250			State Bank of India-SBI HEALTHGRANT DIAGNOSTIC ACCOUNT 8945		809860	

SN	Group	Code	Head Name	Schedule	Amount	Total Amount
251			State Bank of India-SBI HEALTH GRANT WELLNESS ACCOUNT 5706		283382	
252			State Bank of India-SBI LIFE MISSION STATE SHARE ACCOUNT 9382		4859546	
253		4502201	Sub Treasury, Karunagapally-STSB OWN FUND ACCOUNT 704		0	
254		4502202	Sub Treasury, Karunagapally-Development Fund CFC Basic Treasury		0	
255			Sub Treasury, Karunagapally-Development Fund CFC Tied Treasury		0	
256			Sub Treasury, Karunagapally-MAINTENANCE GRANT NON ROAD		0	
257			Sub Treasury, Karunagapally-MAINTENANCE GRANT ROAD		0	
258			Sub Treasury, Karunagapally-PLAN FUND GENERAL		0	
259			Sub Treasury, Karunagapally-PLAN FUND SCP		0	
260		4502203	Sub Treasury, Karunagapally-SBM SPARSH		0	
						114158679



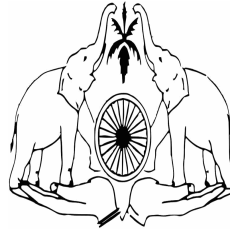
Kulasekharapuram Grama Panchayat Office

Cashflow Statement

2025-04-01 to 2026-03-31

SI No	Particulars	SI Code	Amount
	Cash Generated from operating Activities (a+b+c-d-e)		
a	Cash Receipt from operating Activities		128785414
b	Prior Period Income		0
c	Grants & Contribution		20947038
d	Cash Paid for operating Activities		88047288
e	Prior Period Expenditure		0
	Cash Generated from operating Activities (a+b+c-d-e)		61685164
	Cash Generated from Investing Activities ((b+c)-a)		
a	Total Asset Created		10597765
b	Sales of Asset		145100
c	Income From Investment (own fund)		2037646
	Cash Generated from Investing Activities ((b+c)-a)		-8415019

SI No	Particulars	SI Code	Amount
	Cash used in financing Activities (a+b-c-d-e-f)		
a	Secured Loan (CY)		3680000
b	Advance, General Fund, Other liability,EMD & Security Deposit Received		3900761
c	Repayment of loan		0
d	Payment of intrest		1087
e	Refund of Deposit & Advance		49337707
f	General Fund, Other liability, & Refund of Grant & Contribution		280000
	Cash used in financing Activities (a+b-c-d-e-f)		-42038033
	Net increase in cash and cash equivalents (A + B + C)		11232112.00
	Cash and cash equivalents at beginning of period		102928985
	Cash and cash equivalents at end of period (D + E)		114161097.00



Kulasekharapuram Grama Panchayat 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
1100107	Property Tax On Residential Buildings	0.00	0.00	0.00	7280186.00	0.00	7280186.00
1100108	Property Tax On Non-Residential Buildings	0.00	0.00	0.00	7753474.00	0.00	7753474.00
1101001	Profession Tax – Employees	0.00	0.00	0.00	5609740.00	0.00	5609740.00
1101002	Profession Tax - Traders/ Institutions	0.00	0.00	109950.00	1209500.00	0.00	1099550.00
1302003	Rent from Buildings	0.00	0.00	0.00	102288.00	0.00	102288.00
1401001	Private Hospital & Paramedical Institutions Registration Fee	0.00	0.00	0.00	1150.00	0.00	1150.00
1401002	Tutorial College Registration Fee	0.00	0.00	200.00	850.00	0.00	650.00
1401101	License Fees for Enterprises	0.00	0.00	0.00	430500.00	0.00	430500.00
1401106	License Fees for Domestic Dogs	0.00	0.00	0.00	3300.00	0.00	3300.00
1401201	Fees for Construction of Buildings	0.00	0.00	0.00	1683011.00	0.00	1683011.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
1401202	Fees for Installation of Machinery	0.00	0.00	0.00	30700.00	0.00	30700.00
1401203	Permit Application fee	0.00	0.00	0.00	156265.00	0.00	156265.00
1401204	Permit Fee for Additional FSI	0.00	0.00	0.00	0.00	0.00	0.00
1401205	Fees for Erection of Telecommunication Tower	0.00	0.00	0.00	20000.00	0.00	20000.00
1401302	Fees for Delayed Registration - Birth & Death	0.00	0.00	0.00	469.00	0.00	469.00
1401304	Fee for Marriage Registration	0.00	0.00	0.00	22940.00	0.00	22940.00
1401305	Fee for Non Availability Certificate	0.00	0.00	0.00	86.00	0.00	86.00
1401306	Fee for Correction in Registration	0.00	0.00	0.00	2110.00	0.00	2110.00
1401399	Fees for Other Certificates or Extracts	0.00	0.00	0.00	4998.00	0.00	4998.00
1401701	Regularization Fees	0.00	0.00	978748.00	1722122.00	0.00	743374.00
1401801	Application Fee	0.00	0.00	0.00	200.00	0.00	200.00
1402001	Penal Interest	0.00	0.00	0.00	168665.00	0.00	168665.00
1402003	Other Penalties and Fines	0.00	0.00	0.00	223378.00	0.00	223378.00
1402004	Compounding Fee	0.00	0.00	0.00	11690.00	0.00	11690.00
1402005	Fine for Dumping Waste	0.00	0.00	0.00	32250.00	0.00	32250.00
1404002	Notice Fees	0.00	0.00	0.00	22449.00	0.00	22449.00
1404004	Ownership Change Fees - Fine	0.00	0.00	0.00	113500.00	0.00	113500.00
1404008	Delayed Registration Fees	0.00	0.00	0.00	7750.00	0.00	7750.00
1404009	Search Fees	0.00	0.00	0.00	602.00	0.00	602.00
1404011	Late Fee	0.00	0.00	0.00	10213.00	0.00	10213.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
1404099	Other Fees	0.00	0.00	0.00	0.00	0.00	0.00
1405008	Receipts from Libraries	0.00	0.00	0.00	500.00	0.00	500.00
1407001	Road Cutting Charges	0.00	0.00	0.00	850.00	0.00	850.00
1407004	Centage Charges On Deposit Works Undertaken	0.00	0.00	0.00	29770.00	0.00	29770.00
1501003	Receipts from Sale of Usufructs of trees	0.00	0.00	0.00	55350.00	0.00	55350.00
1501010	Receipts from Sale Of Timber	0.00	0.00	0.00	3000.00	0.00	3000.00
1501102	Receipts from Sale of Tender Forms	0.00	0.00	0.00	1000.00	0.00	1000.00
1501202	Receipts from Sale of Scrap	0.00	0.00	0.00	118734.00	0.00	118734.00
1501203	Receipts from auction of obsolete assets	0.00	0.00	0.00	145100.00	0.00	145100.00
1503001	Receipts from Miscellaneous Sales	0.00	0.00	0.00	9150.00	0.00	9150.00
1601001	Development Fund - General	0.00	0.00	791502.00	32349164.00	0.00	31557662.00
1601002	Development Fund - Special Component Plan	0.00	0.00	0.00	5871646.00	0.00	5871646.00
1601010	Fund for Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers	0.00	0.00	0.00	6797800.00	0.00	6797800.00
1601012	Fund for Transferred Functions/ Schemes - Widow Pension	0.00	0.00	0.00	34959400.00	0.00	34959400.00
1601013	Fund for Transferred Functions/ Schemes - Pension for Unmarried women aged above 50	0.00	0.00	0.00	720400.00	0.00	720400.00
1601014	Fund for Transferred Functions/ Schemes - Pension for Differentially Abled	0.00	0.00	0.00	13194400.00	0.00	13194400.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
1601016	Fund for Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage	0.00	0.00	0.00	90000.00	0.00	90000.00
1601018	Fund for Transferred Functions/ Schemes - Old Age Pension	0.00	0.00	0.00	73611600.00	0.00	73611600.00
1601021	Maintenance Fund - Road Assets	0.00	0.00	0.00	20545556.00	0.00	20545556.00
1601022	Maintenance Fund - Non-Road Assets	0.00	0.00	0.00	7215960.00	0.00	7215960.00
1601023	General Purpose Fund	0.00	0.00	6833942.00	35491717.00	0.00	28657775.00
1601034	Grants, Funds & Contributions For Specific Purposes - Other Than Development Fund And State Sponsored Scheme Funds - Life Mission	0.00	0.00	0.00	1270000.00	0.00	1270000.00
1601043	Grant for Specific Purposes - Election	0.00	0.00	0.00	120000.00	0.00	120000.00
1601080	Fund for Transferred Functions/ Schemes - Sthree Suraksha Scheme	0.00	0.00	0.00	5276000.00	0.00	5276000.00
1602002	Grants for Specific Purposes - Health Grant towards conversion of PHCs and Subcentres in to Health and Wellness Centres	0.00	0.00	0.00	907270.00	0.00	907270.00
1602003	Grants for Specific Purposes - Health Grant Towards support for diagnostic InfraStructure to the PHCs	0.00	0.00	0.00	487431.00	0.00	487431.00
1602004	Grants for Specific Purposes - Health Grant towards buildingless Subcentres, PHCs and CHCs	0.00	0.00	2306680.00	2306680.00	0.00	0.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
1602005	Central Finance Commission Grant - Untied	0.00	0.00	1260110.00	6799102.00	0.00	5538992.00
1602006	Central Finance Commission Grant - Tied	0.00	0.00	4099710.00	8495952.00	0.00	4396242.00
1602019	Intergrated Child Development Service	0.00	0.00	0.00	4072961.00	0.00	4072961.00
1602023	Swaccha Bharat Mission - Grameen	0.00	0.00	0.00	487469.00	0.00	487469.00
1602037	Mahatma Gandhi National Rural Employment Scheme (MGNREGS)	0.00	0.00	0.00	54386650.00	0.00	54386650.00
1602090	Reimbursement of Expenses	0.00	0.00	0.00	178519.00	0.00	178519.00
1603002	Beneficiary Contribution	0.00	0.00	284.00	2976784.00	0.00	2976500.00
1604001	Contribution towards Joint Venture Projects from District Panchayat	0.00	0.00	326279.00	602558.00	0.00	276279.00
1604002	Contribution towards Joint Venture Projects from Block Panchayat	0.00	0.00	4275584.00	8551168.00	0.00	4275584.00
1604003	Contribution towards Joint Venture Projects from Grama Panchayat	0.00	0.00	0.00	3000000.00	0.00	3000000.00
1607001	Grant from Other Government Agencies	0.00	0.00	0.00	226476.00	0.00	226476.00
1711001	Interest from Bank Accounts	0.00	0.00	16378.00	2037646.00	0.00	2021268.00
1718099	Other Interest	0.00	0.00	149806.00	149806.00	0.00	0.00
1801001	Deposits Forfeited	0.00	0.00	0.00	20000.00	0.00	20000.00
1801002	Deposit forfeited-Election Deposit(Candidate)	0.00	0.00	0.00	42000.00	0.00	42000.00
1804001	Recovery from Employees	0.00	0.00	4000.00	4000.00	0.00	0.00
1808004	Receipts on excess payments	0.00	0.00	5000.00	5963.00	0.00	963.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
2101001	Salaries -Secretary	0.00	0.00	1979434.00	0.00	1979434.00	0.00
2101002	Salaries - Engineering Staff	0.00	0.00	1073590.00	0.00	1073590.00	0.00
2101003	Salaries - Permanent Staff	0.00	0.00	11421036.00	806259.00	10614777.00	0.00
2101007	Salaries - Part time Contingent Staff	0.00	0.00	267305.00	12347.00	254958.00	0.00
2101101	Wages	0.00	0.00	674875.00	0.00	674875.00	0.00
2101201	Bonus	0.00	0.00	125000.00	0.00	125000.00	0.00
2101401	Honourarium	0.00	0.00	342993.00	78039.00	264954.00	0.00
2102001	Travelling Allowances - Secretary	0.00	0.00	24235.00	0.00	24235.00	0.00
2102003	Travelling Allowances - Permanent Staff	0.00	0.00	28525.00	0.00	28525.00	0.00
2102008	Other allowances - Permanent Staff	0.00	0.00	384590.00	26290.00	358300.00	0.00
2102010	Other allowances - Contingent Staff	0.00	0.00	2500.00	0.00	2500.00	0.00
2102014	Monthly Honorarium and Sitting Allowance -Councillors/ Members	0.00	0.00	2638933.00	0.00	2638933.00	0.00
2102016	Other Benefits and Allowances	0.00	0.00	153591.00	0.00	153591.00	0.00
2102019	Travelling Expense of Chairperson/ President, Deputy Chairperson/ Vice President, Chairperson and Councillors/ members	0.00	0.00	33740.00	0.00	33740.00	0.00
2102020	Telephone Allowance - Secretary	0.00	0.00	2360.00	0.00	2360.00	0.00
2102021	Telephone Allowance - Mayor/ Chairperson/ President	0.00	0.00	2609.00	0.00	2609.00	0.00
2103006	Employer's Contribution to NPS - Regular Employees	0.00	0.00	485553.00	61924.00	423629.00	0.00
2103007	Pension Contribution	0.00	0.00	953372.00	48602.00	904770.00	0.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
2201001	Rent of Buildings	0.00	0.00	436675.00	0.00	436675.00	0.00
2201101	Office Electricity Expenses	0.00	0.00	72210.00	0.00	72210.00	0.00
2201201	Telephone Expenses/ Internet Charges	0.00	0.00	62424.00	0.00	62424.00	0.00
2201202	Postage Expenses	0.00	0.00	20000.00	0.00	20000.00	0.00
2202101	Printing & Stationery	0.00	0.00	249353.00	0.00	249353.00	0.00
2208099	Miscellaneous Administration Expenses	0.00	0.00	1375286.00	263664.00	1111622.00	0.00
2301001	Electricity Charges for Street Lights	0.00	0.00	3144644.00	0.00	3144644.00	0.00
2301002	Fuel Charges	0.00	0.00	169408.00	0.00	169408.00	0.00
2305301	Repairs & Maintenance - Vehicles	0.00	0.00	74052.00	0.00	74052.00	0.00
2308005	Expenses relating to collection of Taxes	0.00	0.00	374562.00	0.00	374562.00	0.00
2308013	Sanitation Expenses	0.00	0.00	690400.00	460000.00	230400.00	0.00
2308201	Refreshment Charges	0.00	0.00	119047.00	0.00	119047.00	0.00
2407001	Bank Charges	0.00	0.00	1087.00	413.00	674.00	0.00
2408002	Rebate on Tax and Revenues	0.00	0.00	61932.00	0.00	61932.00	0.00
2501001	Election Expenses	0.00	0.00	398129.00	0.00	398129.00	0.00
2502001	Expenditure on Poverty Eradication Program	0.00	0.00	54386650.00	0.00	54386650.00	0.00
2510101	Agriculture - Paddy	0.00	0.00	100960.00	0.00	100960.00	0.00
2510102	Agriculture - Coconut	0.00	0.00	249120.00	0.00	249120.00	0.00
2510104	Agriculture - Vegetables	0.00	0.00	1553500.00	0.00	1553500.00	0.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
2510112	Agriculture - Pepper	0.00	0.00	800824.00	0.00	800824.00	0.00
2510136	Agrarian Disease	0.00	0.00	18900.00	0.00	18900.00	0.00
2510204	Animal Husbandry - Calf	0.00	0.00	6292500.00	0.00	6292500.00	0.00
2510205	Animal Husbandry - Poultry	0.00	0.00	1933750.00	0.00	1933750.00	0.00
2510209	Animal Husbandry - Infrastructure	0.00	0.00	447967.00	0.00	447967.00	0.00
2510305	Dairy Development - Milk Incentives	0.00	0.00	2447123.00	0.00	2447123.00	0.00
2520102	Primary Education	0.00	0.00	69475.00	69475.00	0.00	0.00
2520108	Financial Assistance for SC/ ST Students For Higher Education Admission	0.00	0.00	80000.00	0.00	80000.00	0.00
2520111	Contribution towards SSA	0.00	0.00	1000000.00	0.00	1000000.00	0.00
2520503	Arts,Culture,Sports and Youth Welfare-Promotion	0.00	0.00	135790.00	0.00	135790.00	0.00
2520602	Health related Programs	0.00	0.00	633532.00	0.00	633532.00	0.00
2520617	Epidemic Control	0.00	0.00	185972.00	0.00	185972.00	0.00
2520618	Medical Institution - Allopathy	0.00	0.00	6986223.00	0.00	6986223.00	0.00
2520619	Medical Institution - Ayurvedic	0.00	0.00	2356800.00	0.00	2356800.00	0.00
2520620	Medical Institution - Homoeo	0.00	0.00	400000.00	0.00	400000.00	0.00
2520701	Drinking Water - Individual	0.00	0.00	2436000.00	0.00	2436000.00	0.00
2520702	Drinking Water - Public	0.00	0.00	5871728.00	1153456.00	4718272.00	0.00
2520801	Housing & House Electrification - Individual	0.00	0.00	18103694.00	0.00	18103694.00	0.00
2520903	Women Welfare	0.00	0.00	1250000.00	0.00	1250000.00	0.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
2520904	Welfare of the Aged	0.00	0.00	807273.00	0.00	807273.00	0.00
2520905	Welfare Programs for the Destitute	0.00	0.00	229318.00	0.00	229318.00	0.00
2520906	Welfare Programs for Physically/ Mentally Challenged	0.00	0.00	1567700.00	0.00	1567700.00	0.00
2520908	Social Security Programme	0.00	0.00	44900.00	0.00	44900.00	0.00
2521001	Anganwadi Nutrition	0.00	0.00	5244159.00	0.00	5244159.00	0.00
2521101	Anganwadi Infrastructure	0.00	0.00	766382.00	208558.00	557824.00	0.00
2521102	Anganwadi Related Services	0.00	0.00	1819862.00	0.00	1819862.00	0.00
2521201	Vocational Capacity Building - Vocational Training	0.00	0.00	2274.00	0.00	2274.00	0.00
2521601	Local Government Service Delivery Improvement	0.00	0.00	1370371.00	0.00	1370371.00	0.00
2521602	Payments to IKM	0.00	0.00	150000.00	0.00	150000.00	0.00
2521701	Allied Institution Service Delivery Improvement	0.00	0.00	637565.00	0.00	637565.00	0.00
2521903	Public Sanitation - Related Activities	0.00	0.00	169646.00	132896.00	36750.00	0.00
2521904	Toilet (Individual)	0.00	0.00	1440000.00	0.00	1440000.00	0.00
2521905	Toilet (Institution Level)	0.00	0.00	127972.00	0.00	127972.00	0.00
2522001	Plan Formulation, Implementation and Monitoring	0.00	0.00	151730.00	0.00	151730.00	0.00
2522201	Disaster Management - Related Services	0.00	0.00	13286.00	0.00	13286.00	0.00
2522301	Solid Waste Management	0.00	0.00	76127.00	0.00	76127.00	0.00
2522305	Solid Waste Management - Collection and Transportation	0.00	0.00	725240.00	278313.00	446927.00	0.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
2522310	Solid Waste Management - Disposal	0.00	0.00	77968.00	0.00	77968.00	0.00
2522312	Solid Waste Management - Monitoring	0.00	0.00	55425.00	0.00	55425.00	0.00
2522314	Solid Waste Management - Processing Individual	0.00	0.00	271215.00	0.00	271215.00	0.00
2522317	Liquid Waste Management - Processing	0.00	0.00	210000.00	0.00	210000.00	0.00
2522801	Loan Repayment	0.00	0.00	9894075.00	3298025.00	6596050.00	0.00
2523201	Information and Knowledge Dissemination Capacity Development	0.00	0.00	2100.00	0.00	2100.00	0.00
2530101	Street Lights	0.00	0.00	1377305.00	0.00	1377305.00	0.00
2530201	Roads	0.00	0.00	26526564.00	2086202.00	24440362.00	0.00
2530302	Public Buildings - Other Buildings	0.00	0.00	2653492.00	1109085.00	1544407.00	0.00
2530501	Vehicle Rent for Engineering Wing	0.00	0.00	327838.00	0.00	327838.00	0.00
2540111	Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labour	0.00	0.00	6797800.00	0.00	6797800.00	0.00
2540113	Programmes/ Expenditures of Transferred Functions/ Schemes - Widow Pension	0.00	0.00	34959400.00	0.00	34959400.00	0.00
2540114	Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Unmarried women aged above 50	0.00	0.00	720400.00	0.00	720400.00	0.00
2540115	Programmes/ Expenditures of Transferred Functions/ Schemes -	0.00	0.00	13194400.00	0.00	13194400.00	0.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
	Pension for Differentially Abled						
2540117	Programmes/ Expenditures of Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage	0.00	0.00	90000.00	0.00	90000.00	0.00
2540118	Programmes/ Expenditures of Transferred Functions/ Schemes - Old Age Pension	0.00	0.00	73611600.00	0.00	73611600.00	0.00
2540138	Programmes/ Expenditures of Transferred Functions/ Schemes - Sthree Suraksha Scheme	0.00	0.00	5276000.00	0.00	5276000.00	0.00
2551003	Contribution towards Joint Venture Projects - Grama Panchayat	0.00	0.00	700000.00	0.00	700000.00	0.00
2601010	Grants, Contributions And Compensations From Own Fund- Grants To Nilathezhuthu Asans	0.00	0.00	268000.00	0.00	268000.00	0.00
2703002	Property Tax (General) Written Off	0.00	0.00	1367803.00	0.00	1367803.00	0.00
2722001	Depreciation-Buildings	0.00	0.00	765261.00	0.00	765261.00	0.00
2723001	Depreciation-Roads & Bridges	0.00	0.00	3236863.00	0.00	3236863.00	0.00
2723101	Depreciation-Sewerage & Drainage	0.00	0.00	156198.00	0.00	156198.00	0.00
2723201	Depreciation-Watersupply	0.00	0.00	94466.00	0.00	94466.00	0.00
2723301	Depreciation-Public Lighting	0.00	0.00	186695.00	0.00	186695.00	0.00
2724001	Depreciation-Plant & Machinery	0.00	0.00	14432.00	0.00	14432.00	0.00
2725001	Depreciation-Vehicles	0.00	0.00	103715.00	0.00	103715.00	0.00
2726001	Depreciation-Office & Other Equipments	0.00	0.00	164250.00	0.00	164250.00	0.00
2727001	Depreciation-Furniture, Fixtures,	0.00	0.00	381845.00	0.00	381845.00	0.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
	Fittings & Electrical Appliances						
2728001	Depreciation-Other Fixed Assets	0.00	0.00	436442.00	0.00	436442.00	0.00
2801001	Prior Period Income	0.00	0.00	6231.00	1.00	6230.00	0.00
3101001	General Fund	0.00	10147704.00	0.00	0.00	0.00	10147704.00
3109001	Excess of Income Over Expenditure	0.00	55940288.00	0.00	0.00	0.00	55940288.00
3111101	Distress Relief Fund	0.00	12601.00	12500.00	606.00	0.00	707.00
3121001	Capital Contribution	0.00	109982011.00	20545556.00	30983457.00	0.00	120419912.00
3201001	Grants for Specific Purposes - Health Grant towards conversion of PHCs and Subcentres into Health and Wellness Centres	0.00	923603.00	907270.00	267049.00	0.00	283382.00
3201002	Grants for Specific Purposes - Health Grant Towards support for diagnostic InfraStructure to the PHCs	0.00	510865.00	735431.00	1030709.00	0.00	806143.00
3201003	Grants for Specific Purposes - Health Grant towards buildingless Subcentres, PHCs and CHCs	0.00	141175.00	2306680.00	2807442.00	0.00	641937.00
3201004	Central Finance Commission Grant - Tied	0.00	16690503.00	13203952.00	9436482.00	0.00	12923033.00
3201005	Central Finance Commission Grant - Untied	0.00	3348713.00	6799102.00	6700446.00	0.00	3250057.00
3201020	Integrated Child Development Service	0.00	2835855.00	4072961.00	5783839.00	0.00	4546733.00
3201022	Kerala Sustainable Urban Development Project	0.00	0.00	226476.00	226476.00	0.00	0.00
3201027	Swaccha Bharat Mission - Grameen	0.00	0.00	487469.00	487469.00	0.00	0.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
3201044	Mahatma Gandhi National Rural Employment Scheme (MGNREGS)	0.00	407.00	3874536.00	3874357.00	0.00	228.00
3201045	Suchitwa Mission Grant	0.00	1079512.00	0.00	0.00	0.00	1079512.00
3202001	Development Fund - General	0.00	0.00	44948502.00	44948502.00	0.00	0.00
3202002	Development Fund - Special Component Plan	0.00	0.00	8054000.00	8054000.00	0.00	0.00
3202003	Development Fund - Tribal Sub-Plan	0.00	0.00	0.00	0.00	0.00	0.00
3202009	Maintenance Fund - Road Assets	0.00	0.00	22392000.00	22392000.00	0.00	0.00
3202010	Maintenance Fund - Non-Road Assets	0.00	0.00	13115000.00	13115000.00	0.00	0.00
3202021	Grants, Funds & Contributions For Specific Purposes - Other Than Development Fund And State Sponsored Scheme Funds - Life Mission	0.00	0.00	1270000.00	6129546.00	0.00	4859546.00
3202027	Grants For Specific Purposes - Election	0.00	0.00	120000.00	120000.00	0.00	0.00
3202028	Grants For Specific Purposes - Disaster Management	0.00	0.00	0.00	100000.00	0.00	100000.00
3202030	Awards and Honours - Untied	0.00	381221.00	0.00	0.00	0.00	381221.00
3203001	Grant from Other Government Agencies	0.00	0.00	226476.00	379476.00	0.00	153000.00
3208010	Beneficiary Contribution	0.00	367911.00	2976500.00	3238167.00	0.00	629578.00
3208099	Other Grants & Contributions for Specific Purpose	0.00	4060223.00	3712544.00	0.00	0.00	347679.00
3209001	Contribution to Joint Venture Projects from District Panchayat	0.00	0.00	326279.00	326279.00	0.00	0.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
3209002	Contribution to Joint Venture Projects from Block Panchayat	0.00	0.00	4522078.00	4522078.00	0.00	0.00
3209004	Contribution to Joint Venture Projects from Municipal Corprations	0.00	964828.00	0.00	0.00	0.00	964828.00
3305003	Loan from K.U.R.D.F.C	0.00	0.00	1600000.00	1600000.00	0.00	0.00
3305004	Loan from HUDCO	0.00	67112893.00	6596050.00	3680000.00	0.00	64196843.00
3401001	Earnest Money Deposit	0.00	18000.00	30000.00	20000.00	0.00	8000.00
3401002	Security Deposit	0.00	0.00	15105.00	15105.00	0.00	0.00
3401003	Retention	0.00	811394.00	419186.00	1047076.00	0.00	1439284.00
3402001	Rent Deposit	0.00	75000.00	63836.00	33836.00	0.00	45000.00
3402002	Auction Deposit	0.00	0.00	1394185.00	1394185.00	0.00	0.00
3402006	Election Deposit(Candidate)	0.00	8000.00	222000.00	214000.00	0.00	0.00
3501001	Suppliers Control Account	0.00	0.00	1001600.00	1001600.00	0.00	0.00
3501002	Contractors Control Account	0.00	0.00	24436645.00	24436645.00	0.00	0.00
3501099	Other Creditors Controll Account	0.00	0.00	1794023.00	1794023.00	0.00	0.00
3501101	Gross Salary Payable	0.00	0.00	13664003.00	13664003.00	0.00	0.00
3501102	Net Salary Payable	0.00	629840.00	8485472.00	8694429.00	0.00	838797.00
3501116	Pension Contribution Payable	0.00	0.00	879804.00	953372.00	0.00	73568.00
3501201	Interest Payable	0.00	762487.00	0.00	33781.00	0.00	796268.00
3501301	Employers Liabilities - Pension Contribution (NPS)	0.00	37033.00	481284.00	485553.00	0.00	41302.00
3502001	Recoveries Payable - General Provident Fund	0.00	0.00	67200.00	80450.00	0.00	13250.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
3502002	Recoveries Payable - Kerala Panchayat Employees Provident Fund	0.00	151896.00	2698191.00	2659691.00	0.00	113396.00
3502006	Recoveries Payable - Insurance Premium	0.00	6640.00	75439.00	74484.00	0.00	5685.00
3502008	Recoveries Payable - Co-operative Recovery	0.00	13000.00	98000.00	93000.00	0.00	8000.00
3502010	Recoveries Payable - Dues to other LSGIs	0.00	0.00	16000.00	16000.00	0.00	0.00
3502012	Recoveries Payable - State Life Insurance	0.00	18025.00	217044.00	217780.00	0.00	18761.00
3502014	Recoveries Payable - Group Insurance	0.00	14700.00	165300.00	165900.00	0.00	15300.00
3502017	Recoveries Payable-GPAIS	0.00	0.00	19000.00	19000.00	0.00	0.00
3502018	Recoveries Payable-Audit Recovery	0.00	0.00	178519.00	178519.00	0.00	0.00
3502019	Recoveries Payable-Family Benefit Scheme	0.00	0.00	350.00	400.00	0.00	50.00
3502020	Recoveries Payable - Employee Share NPS	0.00	0.00	444251.00	485553.00	0.00	41302.00
3502022	Recoveries Payable -Medisep -Regular	0.00	10000.00	123606.00	126659.00	0.00	13053.00
3502024	Recoveries Payable-Other Recoveries from Employees	0.00	0.00	4616.00	4616.00	0.00	0.00
3502025	Recoveries Payable - Income Tax Deducted at Source	0.00	0.00	337521.00	337521.00	0.00	0.00
3502026	Recoveries Payable - Kerala Construction Workers Welfare Fund	0.00	0.00	228035.00	228035.00	0.00	0.00
3502027	Recoveries Payable - Pandemic/	0.00	343003.00	0.00	0.00	0.00	343003.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
	Epidemic						
3502028	Recoveries Payable - Other Recoveries	0.00	23547.00	47029.00	47029.00	0.00	23547.00
3502030	Recoveries Payable - House Building Advance	0.00	9720.00	176560.00	185120.00	0.00	18280.00
3502038	Recoveries Payable - PF Loan Repayment - KPEPF	0.00	0.00	122966.00	122966.00	0.00	0.00
3502040	Recoveries Payable - Corporation Employees Co-operative Society	0.00	0.00	13000.00	13000.00	0.00	0.00
3503001	Government and Other Dues Payable - Library Cess Payable	0.00	538890.00	675412.00	690435.00	0.00	553913.00
3503005	Government and Other Dues Payable-TDS - CGST	0.00	6280.00	259842.00	253562.00	0.00	0.00
3503006	Government and Other Dues Payable-TDS - SGST	0.00	6280.00	244445.00	238165.00	0.00	0.00
3503007	Government and Other Dues Payable-TDS - IGST	0.00	0.00	10044.00	10044.00	0.00	0.00
3503008	Government and Other Dues Payable - CGST	0.00	86388.00	106973.00	139578.00	0.00	118993.00
3503009	Government and Other Dues Payable - SGST	0.00	86388.00	106973.00	139578.00	0.00	118993.00
3503013	Government and Other Dues Payable - Others payable	0.00	2755.00	0.00	0.00	0.00	2755.00
3503016	Forest Tax Payable	0.00	0.00	0.00	6623.00	0.00	6623.00
3503019	Value of Stamps and Flags Payable	0.00	0.00	0.00	207345.00	0.00	207345.00
3503099	Other Payable	0.00	0.00	264582.00	264582.00	0.00	0.00
3504010	Refund Payable - Other Fees	0.00	0.00	2139764.00	2509066.00	0.00	369302.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
3504018	Refund Payable - Grants and Funds	0.00	0.00	6321842.00	6321842.00	0.00	0.00
3504099	Refund Payable - Others	0.00	2030528.00	3600.00	3600.00	0.00	2030528.00
3504101	Advance Collection of Revenues	0.00	1693184.00	162984.00	1470228.00	0.00	3000428.00
3508001	Liability in respect of Stale Cheque	0.00	24207.00	14684.00	3717.00	0.00	13240.00
3508098	Other Liabilities Related to Joint Venture Projects Payable	0.00	0.00	0.00	120072.00	0.00	120072.00
3508099	Other Liabilities Payable	0.00	118003.00	0.00	0.00	0.00	118003.00
4101001	Land	1556800.00	0.00	0.00	0.00	1556800.00	0.00
4102005	Hospital Buildings	0.00	0.00	2373321.00	2360834.00	12487.00	0.00
4102006	Dispensary/ Clinic Buildings	0.00	0.00	2746417.00	2746417.00	0.00	0.00
4102008	School Buildings	0.00	0.00	3345104.00	3345104.00	0.00	0.00
4102015	Buildings - Sanitation and Waste Management	2209194.00	0.00	0.00	0.00	2209194.00	0.00
4102016	Other Buildings	9125315.00	0.00	116674.00	0.00	9241989.00	0.00
4102017	Compound Wall	0.00	0.00	225063.00	0.00	225063.00	0.00
4103001	Concrete Roads	21743809.00	0.00	7042345.00	4596518.00	24189636.00	0.00
4103002	Black Topped Roads	43648746.00	0.00	35893332.00	18798000.00	60744078.00	0.00
4103003	Interlocked Roads	0.00	0.00	3903228.00	1877532.00	2025696.00	0.00
4103004	Footpath	43771.00	0.00	0.00	0.00	43771.00	0.00
4103005	Metalled Roads	15281529.00	0.00	0.00	0.00	15281529.00	0.00
4103008	Bridges	3320142.00	0.00	0.00	0.00	3320142.00	0.00
4103010	Culverts	6565500.00	0.00	0.00	0.00	6565500.00	0.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
4103012	Side Walls	1364417.00	0.00	0.00	0.00	1364417.00	0.00
4103099	Other Constructions	6108681.00	0.00	0.00	0.00	6108681.00	0.00
4103102	Drainage	12000462.00	0.00	1127609.00	81622.00	13046449.00	0.00
4103205	Distribution & Regulation System - Public Lighting	4176805.00	0.00	0.00	0.00	4176805.00	0.00
4104001	Plant & Machinery	830488.00	0.00	0.00	0.00	830488.00	0.00
4105001	Vehicles	1297990.00	0.00	0.00	0.00	1297990.00	0.00
4106001	Office & Other Equipments	3161807.00	0.00	0.00	0.00	3161807.00	0.00
4106002	Computers, Printers & Peripherals	1111815.00	0.00	79881.00	0.00	1191696.00	0.00
4107001	Furniture, Fixtures, Fittings & Electrical Appliances	9398602.00	0.00	0.00	0.00	9398602.00	0.00
4108001	Other Fixed Assets	26515984.00	0.00	1031254.00	0.00	27547238.00	0.00
4112001	Accumulated Depreciation-Buildings	0.00	1706542.00	0.00	765261.00	0.00	2471803.00
4113001	Accumulated Depreciation - Roads	0.00	63021711.00	0.00	3236863.00	0.00	66258574.00
4113101	Accumulated Depreciation-Sewerage & Drainage	0.00	356198.00	0.00	156198.00	0.00	512396.00
4113201	Accumulated Depreciation-Watersupply	0.00	839683.00	0.00	94466.00	0.00	934149.00
4113301	Accumulated Depreciation-Public Lighting	0.00	2309846.00	0.00	186695.00	0.00	2496541.00
4114001	Accumulated Depreciation-Plant & Machinery	0.00	255345.00	0.00	14432.00	0.00	269777.00
4115001	Accumulated Depreciation-Vehicles	0.00	260832.00	0.00	103715.00	0.00	364547.00
4116001	Accumulated Depreciation-Office & Other Equipment	0.00	1564604.00	0.00	164250.00	0.00	1728854.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
4117001	Accumulated Depreciation-Furniture, Fixtures, Fittings & Electrical	0.00	5580150.00	0.00	381845.00	0.00	5961995.00
4118001	Accumulated Depreciation-Other Fixed Assets	0.00	4529618.00	0.00	436442.00	0.00	4966060.00
4120101	Capital Work In Progress	5784361.00	0.00	16024227.00	13258329.00	8550259.00	0.00
4301002	Purchase of Material - Stores	0.00	0.00	487992.00	487992.00	0.00	0.00
4311003	Receivables For Property Tax On Residential Buildings(Current)	9199.00	0.00	7644196.00	7653395.00	0.00	0.00
4311004	Receivables For Property Tax On Residential Buildings (Arrears)	3985.00	0.00	1230029.00	1234014.00	0.00	0.00
4311005	Receivables For Property Tax On Non-Residential Buildings (Current)	75432.00	0.00	8285238.00	8360670.00	0.00	0.00
4311006	Receivables For Property Tax On Non-Residential Buildings (Arrears)	180393.00	0.00	75432.00	255825.00	0.00	0.00
4311901	Receivables for Profession Tax - Institutions/Traders (Current)	0.00	12811.00	1222311.00	1209500.00	0.00	0.00
4311902	Receivables for Profession Tax - Institutions/ Traders (Arrears)	0.00	0.00	1200.00	1200.00	0.00	0.00
4313003	Receivable for License Fees (Current)	0.00	0.00	430500.00	430500.00	0.00	0.00
4313004	Receivable for License Fees (Arrears)	0.00	0.00	500.00	500.00	0.00	0.00
4313007	Receivables for Private Hospital & Paramedical Institutions Registration Fee (Current)	0.00	0.00	1150.00	1150.00	0.00	0.00
4313009	Receivable for Tutorial College Registration Fee (Current)	0.00	0.00	650.00	650.00	0.00	0.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
4313010	Receivable for Tutorial College Registration Fee (Arrear)	0.00	0.00	0.00	0.00	0.00	0.00
4314001	Rent receivable from Buildings (Current)	0.00	0.00	102288.00	102288.00	0.00	0.00
4315002	Receivables from Government (redemption amount)	191721.00	0.00	63346.00	191721.00	63346.00	0.00
4315004	Receivables - Developement Fund - General	0.00	0.00	44157000.00	44157000.00	0.00	0.00
4315005	Receivables - Developement Fund - SCP	0.00	0.00	8054000.00	8054000.00	0.00	0.00
4315006	Receivables - Developement Fund - TSP	0.00	0.00	0.00	0.00	0.00	0.00
4315007	Receivables - Maintenance - Road	0.00	0.00	22392000.00	22392000.00	0.00	0.00
4315008	Receivables - Maintenance - Non Road	0.00	0.00	13115000.00	13115000.00	0.00	0.00
4315009	Receivables - Central Finance Commission Grant - Tied	0.00	0.00	9908127.00	9908127.00	0.00	0.00
4315010	Receivables - Central Finance Commission Grant - Untied	0.00	0.00	6457515.00	6457515.00	0.00	0.00
4315011	Receivables - General Purpose Fund	0.00	0.00	34342000.00	34342000.00	0.00	0.00
4315201	Revenue Recovery - Receivables	0.00	0.00	287381.00	0.00	287381.00	0.00
4319101	State Govt Cesses/ levies in Property Taxes - Control account - Library Cess	0.00	0.00	764495.00	764495.00	0.00	0.00
4401001	Prepaid Programme Expenses	68794153.00	0.00	3298025.00	9894075.00	62198103.00	0.00
4501001	Cash	215285.00	0.00	14754024.00	14966891.00	2418.00	0.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
4502101	Bank	102713700.00	0.00	81634704.00	70189725.00	114158679.00	0.00
4502201	Treasury (Account)	0.00	0.00	28177902.00	28177902.00	0.00	0.00
4502202	Treasury (Allotment)	0.00	0.00	65936017.00	65936017.00	0.00	0.00
4502203	Treasury (B fund)	0.00	0.00	487469.00	487469.00	0.00	0.00
4601001	Festival Advance to Employees	0.00	0.00	327000.00	327000.00	0.00	0.00
4601099	Other Loans and advances	39000.00	0.00	0.00	0.00	39000.00	0.00
4604002	Advance to Contractors	20482.00	0.00	20482.00	40964.00	0.00	0.00
4605002	Advance to Implementing Agencies	11508348.00	0.00	0.00	0.00	11508348.00	0.00
4605003	Advance to Implementing Officers	1359290.00	0.00	230000.00	0.00	1589290.00	0.00
4605004	Temporary Advances for Official Purposes	98294.00	0.00	0.00	0.00	98294.00	0.00
4605005	Advance to Mahatma Gandhi NREGS/ AUEGS	2007341.00	0.00	2243163.00	3874123.00	376381.00	0.00
4605006	Advance to Allied Institutions	0.00	0.00	75659.00	14400.00	61259.00	0.00
	Total	362462841.00	362462841.00	1017391246.00	1017391246.00	717234813.00	717234813.00

NOTES ON ACCOUNTS

Kulasekharapuram Grama Panchayat

Annual Accounts for the Financial Year 2025–2026

1. The Annual Accounts of Kulasekharapuram Grama Panchayat for the financial year 2025–2026 have been prepared in accordance with the provisions of the Local Self Government Department, the applicable accounting rules, and the accounting manuals/guidelines issued by the Government of Kerala.
2. The accounts have been prepared on the basis of the books of accounts maintained through the approved accounting system and records of the Grama Panchayat.
3. All receipts and payments relating to the financial year have been accounted for, subject to reconciliation with Treasury, Bank, and other departmental records wherever applicable.
4. Bank balances shown in the Balance Sheet are subject to reconciliation with the statements received from the respective banks as on 31 March 2026.
5. Advances, deposits, receivables, payables, and other balances are subject to confirmation and reconciliation.
6. Fixed Assets have been accounted for based on the available Asset Register and records maintained by the Grama Panchayat. Additions and deletions during the year have been incorporated wherever records were available.
7. Statutory deductions and remittances have been accounted for based on the records maintained by the Panchayat and are subject to verification by the competent authorities.

8. Income and expenditure have been recognized in accordance with the prescribed accounting principles applicable to Local Self Government Institutions in Kerala.
9. As per the Sulekha Plan Monitoring System, the expenditure under Development Fund (General) for the financial year 2025-2026 is ₹3,22,15,468/-, whereas the expenditure recorded in the Appropriation Control Register (K-SMART) is ₹2,48,99,424/-, resulting in a difference of ₹73,16,044/-. The difference is due to expenditures deducted at source by the Government, which are accounted for in the Sulekha Plan Monitoring System but are not routed through the Panchayat accounts and, therefore, are not reflected in the Appropriation Control Register. The details are as follows:

- LIFE Mission Loan Repayment deducted at source - ₹55,64,044/-
- Salary of Anganwadi Workers deducted at source - ₹17,52,000/-

Thus, the total difference of ₹73,16,044/- is fully attributable to deductions at source and does not represent any excess or unaccounted expenditure.

10. As per the Sulekha Plan Monitoring System, the expenditure under Development Fund (SCP) for the financial year 2025-2026 is ₹58,71,646/-, whereas the expenditure recorded in the Appropriation Control Register (K-SMART) is ₹48,41,640/-, resulting in a difference of ₹10,30,006/-. The difference is due to LIFE Mission Loan Repayment (SCP) amounting to ₹10,30,006/-, which was deducted at source by the Government. Since this amount was not routed through the Panchayat accounts, it is not reflected in the Appropriation Control Register, although it is included in the Sulekha Plan Monitoring System. Hence, the difference of ₹10,30,006/- is fully attributable to the LIFE Mission

Loan Repayment (SCP) deducted at source and does not represent any unaccounted expenditure.

11. As per the Sulekha Plan Monitoring System, the expenditure under the Central Finance Commission Grant for the financial year 2025-2026 is ₹1,52,80,054/-, whereas the expenditure recorded in the Appropriation Control Register (K-SMART) is ₹1,52,95,054/-, resulting in a difference of ₹15,000/-.The difference is attributable to the transition from ILGMS to K-SMART, which resulted in a delay of nearly three months at the beginning of the financial year. During this period, payments relating to Spillover Project No. 274 carried forward from the financial year 2024-2025 to 2025-2026 were processed. While processing the spillover project, the payment of ₹15,000/- to one eligible beneficiary was inadvertently omitted from the Sulekha Plan Monitoring System.The Implementing Officer has reported the omission and has initiated the necessary action to include the omitted beneficiary in the Annual Plan for the financial year 2026-2027. The corresponding payment will be included under the relevant project during the financial year 2026-2027. Accordingly, the difference of ₹15,000/- is solely due to the omission of one beneficiary during the processing of the spillover project following the transition from ILGMS to K-SMART and does not represent any excess or unaccounted expenditure.
12. During the financial year 2025-2026, the actual expenditure incurred on Joint Venture Projects was ₹42,75,584 in respect of the Block Panchayat and ₹2,76,279 in respect of the District Panchayat. However, the expenditure reflected in the Sulekha Plan Monitoring System was ₹42,25,584 for the Block Panchayat and ₹3,26,279 for the District Panchayat, resulting in a mismatch of ₹50,000/- between the two Joint Venture accounts. The discrepancy was reported to the Information

Kerala Mission (IKM) for technical rectification. However, despite follow-up, the issue could not be resolved due to a technical limitation in the system. To ensure consistency between the accounts maintained in K-SMART and the expenditure figures reflected in the Sulekha Plan Monitoring System, the discrepancy was adjusted through a journal entry in K-SMART. Consequently, the expenditure recorded in K-SMART has been aligned with the corresponding expenditure reflected in the Sulekha Plan Monitoring System for the financial year 2025-2026.

13. In respect of **Project No. 251**, implemented by the Assistant Engineer, LSGD, an amount of **₹30,00,000/-** received towards the **Urban Agglomeration Joint Project** was initially accounted for under the income head **1604003**. Subsequently, the corresponding recovery amount received from the Corporation was accounted for under the income head **1607001**. This accounting treatment was adopted due to a technical limitation in the K-SMART system, which prevented the processing of the bill through the normal workflow. Accordingly, the transaction was accounted for under the above income heads to ensure proper accounting of the receipt and the corresponding recovery in the books of accounts.

Kulasekharapuram

Secretary

09.07.2026

Kulasekharapuram Grama Panchayat