



Kaviyoor 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
1100102	Service Cess u/rule 26	0.00	0.00	0.00	1681096.00	0.00	1681096.00
1100107	Property Tax On Residential Buildings	0.00	0.00	0.00	4629699.00	0.00	4629699.00
1100108	Property Tax On Non-Residential Buildings	0.00	0.00	0.00	2087328.00	0.00	2087328.00
1101001	Profession Tax – Employees	0.00	0.00	1540.00	1088040.00	0.00	1086500.00
1101002	Profession Tax - Traders/ Institutions	0.00	0.00	0.00	328680.00	0.00	328680.00
1302003	Rent from Buildings	0.00	0.00	0.00	589776.00	0.00	589776.00
1308002	Rent from Localbody Properties	0.00	0.00	0.00	12000.00	0.00	12000.00
1401001	Private Hospital & Paramedical Institutions Registration Fee	0.00	0.00	0.00	150.00	0.00	150.00
1401101	License Fees for Enterprises	0.00	0.00	0.00	139540.00	0.00	139540.00
1401105	License fee for Domestic Animals	0.00	0.00	0.00	2600.00	0.00	2600.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
1401106	License Fees for Domestic Dogs	0.00	0.00	0.00	1900.00	0.00	1900.00
1401201	Fees for Construction of Buildings	0.00	0.00	0.00	2329569.00	0.00	2329569.00
1401203	Permit Application fee	0.00	0.00	0.00	63640.00	0.00	63640.00
1401204	Permit Fee for Additional FSI	0.00	0.00	0.00	0.00	0.00	0.00
1401302	Fees for Delayed Registration - Birth & Death	0.00	0.00	0.00	108.00	0.00	108.00
1401304	Fee for Marriage Registration	0.00	0.00	0.00	8190.00	0.00	8190.00
1401305	Fee for Non Availability Certificate	0.00	0.00	0.00	32.00	0.00	32.00
1401306	Fee for Correction in Registration	0.00	0.00	0.00	1180.00	0.00	1180.00
1401399	Fees for Other Certificates or Extracts	0.00	0.00	0.00	4457.00	0.00	4457.00
1401601	Development Charges	0.00	0.00	0.00	30401.00	0.00	30401.00
1401701	Regularization Fees	0.00	0.00	0.00	155372.00	0.00	155372.00
1401801	Application Fee	0.00	0.00	0.00	5871.00	0.00	5871.00
1402001	Penal Interest	0.00	0.00	0.00	91856.00	0.00	91856.00
1402003	Other Penalties and Fines	0.00	0.00	10459.00	228961.00	0.00	218502.00
1402004	Compounding Fee	0.00	0.00	0.00	3150.00	0.00	3150.00
1402005	Fine for Dumping Waste	0.00	0.00	0.00	13000.00	0.00	13000.00
1404002	Notice Fees	0.00	0.00	0.00	8458.00	0.00	8458.00
1404004	Ownership Change Fees - Fine	0.00	0.00	0.00	37500.00	0.00	37500.00
1404008	Delayed Registration Fees	0.00	0.00	0.00	4250.00	0.00	4250.00
1404009	Search Fees	0.00	0.00	0.00	222.00	0.00	222.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
1404011	Late Fee	0.00	0.00	0.00	1594.00	0.00	1594.00
1405008	Receipts from Libraries	0.00	0.00	0.00	785.00	0.00	785.00
1405013	Water Charges (Current)	0.00	0.00	0.00	1071.00	0.00	1071.00
1407003	Collection Incentive - KCWWF	0.00	0.00	0.00	1009.00	0.00	1009.00
1501102	Receipts from Sale of Tender Forms	0.00	0.00	0.00	900.00	0.00	900.00
1501202	Receipts from Sale of Scrap	0.00	0.00	0.00	37071.00	0.00	37071.00
1501203	Receipts from auction of obsolete assets	0.00	0.00	0.00	119676.00	0.00	119676.00
1601001	Development Fund - General	0.00	0.00	140000.00	7245446.00	0.00	7105446.00
1601002	Development Fund - Special Component Plan	0.00	0.00	0.00	4508084.00	0.00	4508084.00
1601010	Fund for Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers	0.00	0.00	0.00	3566400.00	0.00	3566400.00
1601012	Fund for Transferred Functions/ Schemes - Widow Pension	0.00	0.00	0.00	15176200.00	0.00	15176200.00
1601013	Fund for Transferred Functions/ Schemes - Pension for Unmarried women aged above 50	0.00	0.00	0.00	536800.00	0.00	536800.00
1601014	Fund for Transferred Functions/ Schemes - Pension for Differentially Abled	0.00	0.00	0.00	4708100.00	0.00	4708100.00
1601018	Fund for Transferred Functions/ Schemes - Old Age Pension	0.00	0.00	81929200.00	122893800.00	0.00	40964600.00
1601021	Maintenance Fund - Road Assets	0.00	0.00	0.00	6095906.00	0.00	6095906.00
1601022	Maintenance Fund - Non-Road Assets	0.00	0.00	0.00	4275202.00	0.00	4275202.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
1601023	General Purpose Fund	0.00	0.00	13803062.00	23627697.00	0.00	9824635.00
1601034	Grants, Funds & Contributions For Specific Purposes - Other Than Development Fund And State Sponsored Scheme Funds - Life Mission	0.00	0.00	0.00	1400000.00	0.00	1400000.00
1601080	Fund for Transferred Functions/ Schemes - Sthree Suraksha Scheme	0.00	0.00	0.00	956000.00	0.00	956000.00
1602002	Grants for Specific Purposes - Health Grant twards conversion of PHCs and Subcentres in to Health and Wellness Centres	0.00	0.00	0.00	177425.00	0.00	177425.00
1602003	Grants for Specific Purposes - Health Grant Towards support for diagnostic InfraStructure to the PHCs	0.00	0.00	0.00	351693.00	0.00	351693.00
1602005	Central Finance Commission Grant - Untied	0.00	0.00	0.00	405217.00	0.00	405217.00
1602006	Central Finance Commission Grant - Tied	0.00	0.00	21342.00	1939642.00	0.00	1918300.00
1602019	Intergrated Child Development Service	0.00	0.00	0.00	988762.00	0.00	988762.00
1602037	Mahatma Gandhi National Rural Employment Scheme (MGNREGS)	0.00	0.00	0.00	13094704.00	0.00	13094704.00
1603002	Beneficiary Contribution	0.00	0.00	963.00	208743.00	0.00	207780.00
1604001	Contribution towards Joint Venture Projects from District Panchayat	0.00	0.00	1552430.00	2328645.00	0.00	776215.00
1604002	Contribution towards Joint Venture Projects from Block Panchayat	0.00	0.00	1316955.00	2373910.00	0.00	1056955.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
1711001	Interest from Bank Accounts	0.00	0.00	0.00	29621.00	0.00	29621.00
1718099	Other Interest	0.00	0.00	0.00	8.00	0.00	8.00
1808004	Receipts on excess payments	0.00	0.00	282000.00	439512.00	0.00	157512.00
1808099	Miscellaneous Receipts	0.00	0.00	0.00	37118.00	0.00	37118.00
2101001	Salaries -Secretary	0.00	0.00	1104540.00	83728.00	1020812.00	0.00
2101003	Salaries - Permanent Staff	0.00	0.00	9213545.00	1208079.00	8005466.00	0.00
2101004	Salaries - Contract Staff	0.00	0.00	1249198.00	0.00	1249198.00	0.00
2101007	Salaries - Part time Contingent Staff	0.00	0.00	223977.00	16402.00	207575.00	0.00
2101101	Wages	0.00	0.00	923425.00	54790.00	868635.00	0.00
2101401	Honourarium	0.00	0.00	287380.00	0.00	287380.00	0.00
2102003	Travelling Allowances - Permanent Staff	0.00	0.00	22565.00	0.00	22565.00	0.00
2102004	Travelling Allowances - Temporary Staff	0.00	0.00	30945.00	0.00	30945.00	0.00
2102014	Monthly Honorarium and Sitting Allowance -Councillors/ Members	0.00	0.00	1613529.00	0.00	1613529.00	0.00
2102016	Other Benefits and Allowances	0.00	0.00	262140.00	0.00	262140.00	0.00
2102019	Travelling Expense of Chairperson/ President, Deputy Chairperson/ Vice President, Chairperson and Councillors/ members	0.00	0.00	35466.00	0.00	35466.00	0.00
2103006	Employer's Contribution to NPS - Regular Employees	0.00	0.00	346482.00	25249.00	321233.00	0.00
2103007	Pension Contribution	0.00	0.00	603361.00	47933.00	555428.00	0.00
2105099	Other Establishment Expenses	0.00	0.00	1.00	1.00	0.00	0.00

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		Debit	Credit	Debit	Credit	Debit	Credit
2201001	Rent of Buildings	0.00	0.00	28980.00	0.00	28980.00	0.00
2201101	Office Electricity Expenses	0.00	0.00	20646.00	0.00	20646.00	0.00
2201201	Telephone Expenses/ Internet Charges	0.00	0.00	115067.00	0.00	115067.00	0.00
2202001	Books & Periodicals	0.00	0.00	35399.00	0.00	35399.00	0.00
2202101	Printing & Stationery	0.00	0.00	100597.00	0.00	100597.00	0.00
2204001	Insurance	0.00	0.00	14258.00	0.00	14258.00	0.00
2205101	Miscellaneous Legal Expenses	0.00	0.00	78500.00	0.00	78500.00	0.00
2205201	Professional & Other Fees	0.00	0.00	9050.00	0.00	9050.00	0.00
2206099	Other Advertisement & Publicity Charges	0.00	0.00	39300.00	0.00	39300.00	0.00
2206101	Membership & Subscriptions	0.00	0.00	4445.00	0.00	4445.00	0.00
2208099	Miscellaneous Administration Expenses	0.00	0.00	882878.00	7104.00	875774.00	0.00
2301001	Electricity Charges for Street Lights	0.00	0.00	1025880.00	0.00	1025880.00	0.00
2301002	Fuel Charges	0.00	0.00	158455.00	0.00	158455.00	0.00
2301003	Electricity Charges of Other Buildings of LB	0.00	0.00	37048.00	0.00	37048.00	0.00
2302001	Water Charges - Street Tap	0.00	0.00	413192.00	0.00	413192.00	0.00
2304001	Vehicle Hire Charges	0.00	0.00	78370.00	0.00	78370.00	0.00
2304099	Other Hire Charges	0.00	0.00	18000.00	0.00	18000.00	0.00
2305301	Repairs & Maintenance - Vehicles	0.00	0.00	92035.00	0.00	92035.00	0.00
2305902	Repairs & Maintenance - Office Equipments	0.00	0.00	41250.00	0.00	41250.00	0.00

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		Debit	Credit	Debit	Credit	Debit	Credit
2305909	Other Repairs & Maintenance	0.00	0.00	4228.00	0.00	4228.00	0.00
2308005	Expenses relating to collection of Taxes	0.00	0.00	93316.00	0.00	93316.00	0.00
2308013	Sanitation Expenses	0.00	0.00	14850.00	0.00	14850.00	0.00
2308201	Refreshment Charges	0.00	0.00	3840.00	0.00	3840.00	0.00
2407001	Bank Charges	0.00	0.00	194.00	0.00	194.00	0.00
2408002	Rebate on Tax and Revenues	0.00	0.00	27410.00	0.00	27410.00	0.00
2501001	Election Expenses	0.00	0.00	119950.00	0.00	119950.00	0.00
2502001	Expenditure on Poverty Eradication Program	0.00	0.00	13086954.00	0.00	13086954.00	0.00
2510101	Agriculture - Paddy	0.00	0.00	1203315.00	0.00	1203315.00	0.00
2510104	Agriculture - Vegetables	0.00	0.00	688035.00	0.00	688035.00	0.00
2510105	Agriculture - Plaintane	0.00	0.00	50010.00	0.00	50010.00	0.00
2510106	Agriculture - Tubercrops	0.00	0.00	74094.00	0.00	74094.00	0.00
2510123	Agriculture Products/ Local Products	0.00	0.00	50000.00	0.00	50000.00	0.00
2510131	Agriculture Development - Infrastructure Facilities	0.00	0.00	27500.00	0.00	27500.00	0.00
2510136	Agrarian Disease	0.00	0.00	50000.00	0.00	50000.00	0.00
2510204	Animal Husbandry - Calf	0.00	0.00	262500.00	0.00	262500.00	0.00
2510209	Animal Husbandry - Infrastructure	0.00	0.00	165000.00	0.00	165000.00	0.00
2510210	Animal Husbandry - Disease Control	0.00	0.00	33250.00	0.00	33250.00	0.00
2510305	Dairy Development - Milk Incentives	0.00	0.00	567400.00	0.00	567400.00	0.00
2510404	Inland -Pisciculture	0.00	0.00	16000.00	0.00	16000.00	0.00

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		Debit	Credit	Debit	Credit	Debit	Credit
2520102	Primary Education	0.00	0.00	82000.00	0.00	82000.00	0.00
2520107	Education-Related Activities	0.00	0.00	54900.00	0.00	54900.00	0.00
2520109	Encourage Excellence of SC/ ST	0.00	0.00	1580000.00	0.00	1580000.00	0.00
2520111	Contribution towards SSA	0.00	0.00	100000.00	0.00	100000.00	0.00
2520502	Arts,Culture,Sports and Youth Welfare-Infrastructure	0.00	0.00	24500.00	0.00	24500.00	0.00
2520503	Arts,Culture,Sports and Youth Welfare-Promotion	0.00	0.00	9750.00	0.00	9750.00	0.00
2520602	Health related Programs	0.00	0.00	100000.00	0.00	100000.00	0.00
2520618	Medical Institution - Allopathy	0.00	0.00	2450118.00	0.00	2450118.00	0.00
2520619	Medical Institution - Ayurvedic	0.00	0.00	900000.00	0.00	900000.00	0.00
2520620	Medical Institution - Homoeo	0.00	0.00	405082.00	0.00	405082.00	0.00
2520701	Drinking Water - Individual	0.00	0.00	17500.00	0.00	17500.00	0.00
2520702	Drinking Water - Public	0.00	0.00	496222.00	0.00	496222.00	0.00
2520801	Housing & House Electrification - Individual	0.00	0.00	7421240.00	0.00	7421240.00	0.00
2520903	Women Welfare	0.00	0.00	405850.00	0.00	405850.00	0.00
2520904	Welfare of the Aged	0.00	0.00	442000.00	0.00	442000.00	0.00
2520905	Welfare Programs for the Destitute	0.00	0.00	11725.00	0.00	11725.00	0.00
2520906	Welfare Programs for Physically/ Mentally Challenged	0.00	0.00	1219850.00	0.00	1219850.00	0.00
2520908	Social Security Programme	0.00	0.00	70000.00	0.00	70000.00	0.00
2521001	Anganwadi Nutrition	0.00	0.00	1018919.00	0.00	1018919.00	0.00

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		Debit	Credit	Debit	Credit	Debit	Credit
2521101	Anganwadi Infrastructure	0.00	0.00	661820.00	0.00	661820.00	0.00
2521102	Anganwadi Related Services	0.00	0.00	818400.00	0.00	818400.00	0.00
2521301	Energy Conservation	0.00	0.00	107975.00	0.00	107975.00	0.00
2521401	Electricity Line Extension	0.00	0.00	30858.00	0.00	30858.00	0.00
2521601	Local Government Service Delivery Improvement	0.00	0.00	111050.00	0.00	111050.00	0.00
2521602	Payments to IKM	0.00	0.00	60000.00	0.00	60000.00	0.00
2521701	Allied Institution Service Delivery Improvement	0.00	0.00	152900.00	0.00	152900.00	0.00
2521903	Public Sanitation - Related Activities	0.00	0.00	201610.00	0.00	201610.00	0.00
2522001	Plan Formulation, Implementation and Monitoring	0.00	0.00	149779.00	0.00	149779.00	0.00
2522305	Solid Waste Management - Collection and Transportation	0.00	0.00	124450.00	0.00	124450.00	0.00
2522309	Solid Waste Management - Related Activities	0.00	0.00	34320.00	0.00	34320.00	0.00
2522310	Solid Waste Management - Disposal	0.00	0.00	281372.00	0.00	281372.00	0.00
2522314	Solid Waste Management - Processing Individual	0.00	0.00	927324.00	0.00	927324.00	0.00
2522801	Loan Repayment	0.00	0.00	1078492.00	0.00	1078492.00	0.00
2523201	Information and Knowledge Dissemination Capacity Development	0.00	0.00	72835.00	0.00	72835.00	0.00
2530201	Roads	0.00	0.00	6568804.00	0.00	6568804.00	0.00
2530302	Public Buildings - Other Buildings	0.00	0.00	22178.00	0.00	22178.00	0.00

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2540111	Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labour	0.00	0.00	3566400.00	0.00	3566400.00	0.00
2540113	Programmes/ Expenditures of Transferred Functions/ Schemes - Widow Pension	0.00	0.00	15176200.00	0.00	15176200.00	0.00
2540114	Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Unmarried women aged above 50	0.00	0.00	536800.00	0.00	536800.00	0.00
2540115	Programmes/ Expenditures of Transferred Functions/ Schemes - Pension for Differentially Abled	0.00	0.00	4708100.00	0.00	4708100.00	0.00
2540118	Programmes/ Expenditures of Transferred Functions/ Schemes - Old Age Pension	0.00	0.00	40964600.00	0.00	40964600.00	0.00
2540138	Programmes/ Expenditures of Transferred Functions/ Schemes - Sthree Suraksha Scheme	0.00	0.00	956000.00	0.00	956000.00	0.00
2551003	Contribution towards Joint Venture Projects - Grama Panchayat	0.00	0.00	140000.00	0.00	140000.00	0.00
2703002	Property Tax (General) Written Off	0.00	0.00	587703.00	117449.00	470254.00	0.00
2703004	Service Cess Written Off	0.00	0.00	117449.00	0.00	117449.00	0.00
2722001	Depreciation-Buildings	0.00	0.00	229242.00	0.00	229242.00	0.00
2723001	Depreciation-Roads & Bridges	0.00	0.00	10912549.00	0.00	10912549.00	0.00
2723101	Depreciation-Sewerage & Drainage	0.00	0.00	3089.00	0.00	3089.00	0.00
2723201	Depreciation-Watersupply	0.00	0.00	111384.00	0.00	111384.00	0.00

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2723301	Depreciation-Public Lighting	0.00	0.00	318805.00	0.00	318805.00	0.00
2725001	Depreciation-Vehicles	0.00	0.00	97927.00	0.00	97927.00	0.00
2726001	Depreciation-Office & Other Equipments	0.00	0.00	689548.00	0.00	689548.00	0.00
2727001	Depreciation-Furniture, Fixtures, Fittings & Electrical Appliances	0.00	0.00	379651.00	0.00	379651.00	0.00
2728001	Depreciation-Other Fixed Assets	0.00	0.00	35208.00	0.00	35208.00	0.00
2801001	Prior Period Income	0.00	0.00	317330.00	73340.00	243990.00	0.00
2801002	Prior Period Income - Recovery of Unutilized Grants/ Funds	0.00	0.00	0.00	28800.00	0.00	28800.00
2808001	Prior Period Expenses	0.00	0.00	163184.00	0.00	163184.00	0.00
2808002	Prior Period Expenses - Remittance of Unutilized Grants to Government	0.00	0.00	46400.00	0.00	46400.00	0.00
3101001	General Fund	0.00	1150958.00	0.00	0.00	0.00	1150958.00
3109001	Excess of Income Over Expenditure	0.00	21688648.00	0.00	0.00	0.00	21688648.00
3109002	Suspense	0.00	0.00	0.00	49550.00	0.00	49550.00
3111101	Distress Relief Fund	0.00	10000.00	0.00	0.00	0.00	10000.00
3121001	Capital Contribution	0.00	24358958.00	6095906.00	8862984.00	0.00	27126036.00
3201001	Grants for Specific Purposes - Health Grant towards conversion of PHCs and Subcentres into Health and Wellness Centres	0.00	590902.00	177425.00	166080.00	0.00	579557.00
3201002	Grants for Specific Purposes - Health Grant Towards support for diagnostic InfraStructure to the PHCs	0.00	400893.00	351693.00	420853.00	0.00	470053.00

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		Debit	Credit	Debit	Credit	Debit	Credit
3201004	Central Finance Commission Grant - Tied	0.00	6046342.00	3455142.00	2937262.00	0.00	5528462.00
3201005	Central Finance Commission Grant - Untied	0.00	2408609.00	405217.00	3148710.00	0.00	5152102.00
3201020	Integrated Child Development Service	0.00	1596080.00	988762.00	1249684.00	0.00	1857002.00
3201024	National Health Mission	0.00	442932.00	0.00	0.00	0.00	442932.00
3201035	Total Sanitation Campaign	0.00	17542.00	0.00	0.00	0.00	17542.00
3201041	Grants and Contribution - PYKA	0.00	2211.00	0.00	59.00	0.00	2270.00
3201044	Mahatma Gandhi National Rural Employment Scheme (MGNREGS)	0.00	33418.00	1065652.00	1032234.00	0.00	0.00
3201045	Suchitwa Mission Grant	0.00	154191.00	0.00	0.00	0.00	154191.00
3202001	Development Fund - General	0.00	0.00	12665000.00	12665000.00	0.00	0.00
3202002	Development Fund - Special Component Plan	0.00	0.00	7115000.00	7115000.00	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	13772000.00	13772000.00	0.00	0.00
3202010	Maintenance Fund - Non-Road Assets	0.00	0.00	6906000.00	6906000.00	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	1400000.00	2981648.00	0.00	1581648.00
3202041	Programme for Results - Performance Incentive Grants	0.00	0.00	0.00	1112000.00	0.00	1112000.00
3208010	Beneficiary Contribution	0.00	526571.00	207780.00	451476.00	0.00	770267.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
3208097	Donations Related to Pandemic/Epidemic Control	0.00	156020.00	0.00	0.00	0.00	156020.00
3208099	Other Grants & Contributions for Specific Purpose	0.00	1951248.00	1281648.00	0.00	0.00	669600.00
3209001	Contribution to Joint Venture Projects from District Panchayat	0.00	0.00	1552430.00	1552430.00	0.00	0.00
3209002	Contribution to Joint Venture Projects from Block Panchayat	0.00	0.00	1316955.00	1316955.00	0.00	0.00
3305003	Loan from K.U.R.D.F.C	0.00	8411732.00	2156984.00	1977096.00	0.00	8231844.00
3305004	Loan from HUDCO	0.00	0.00	2156984.00	2156984.00	0.00	0.00
3401001	Earnest Money Deposit	0.00	241934.00	0.00	2700.00	0.00	244634.00
3401002	Security Deposit	0.00	33561.00	0.00	0.00	0.00	33561.00
3401003	Retention	0.00	280883.00	0.00	89665.00	0.00	370548.00
3401004	Water Connection - Security Deposit	0.00	6000.00	0.00	0.00	0.00	6000.00
3402001	Rent Deposit	0.00	119847.00	0.00	0.00	0.00	119847.00
3402002	Auction Deposit	0.00	1600.00	0.00	0.00	0.00	1600.00
3402006	Election Deposit(Candidate)	0.00	0.00	62000.00	91000.00	0.00	29000.00
3408099	Other deposits received	0.00	318282.00	69137.00	69137.00	0.00	318282.00
3501001	Suppliers Control Account	0.00	0.00	221269.00	221269.00	0.00	0.00
3501002	Contractors Control Account	0.00	0.00	2696154.00	2696154.00	0.00	0.00
3501101	Gross Salary Payable	0.00	0.00	9968928.00	9968928.00	0.00	0.00
3501102	Net Salary Payable	0.00	468172.00	6966635.00	7017189.00	0.00	518726.00
3501116	Pension Contribution Payable	0.00	0.00	568646.00	615706.00	0.00	47060.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
3501122	Leave Salary Payable	0.00	0.00	150478.00	150478.00	0.00	0.00
3501301	Employers Liabilities - Pension Contribution (NPS)	0.00	32393.00	353870.00	346482.00	0.00	25005.00
3502001	Recoveries Payable - General Provident Fund	0.00	0.00	102400.00	114450.00	0.00	12050.00
3502002	Recoveries Payable - Kerala Panchayat Employees Provident Fund	0.00	84500.00	1510874.00	1524474.00	0.00	98100.00
3502006	Recoveries Payable - Insurance Premium	0.00	7241.00	60471.00	59318.00	0.00	6088.00
3502012	Recoveries Payable - State Life Insurance	0.00	12050.00	176070.00	179200.00	0.00	15180.00
3502013	Recoveries Payable - Group Saving Life Insurance	0.00	0.00	0.00	1000.00	0.00	1000.00
3502014	Recoveries Payable - Group Insurance	0.00	10000.00	126900.00	127300.00	0.00	10400.00
3502017	Recoveries Payable-GPAIS	0.00	0.00	12000.00	12000.00	0.00	0.00
3502018	Recoveries Payable-Audit Recovery	0.00	0.00	1384.00	1384.00	0.00	0.00
3502020	Recoveries Payable - Employee Share NPS	0.00	0.00	412661.00	437666.00	0.00	25005.00
3502022	Recoveries Payable -Medisep -Regular	0.00	7000.00	91488.00	93419.00	0.00	8931.00
3502023	Recoveries Payable -Medisep -Pensioner	0.00	0.00	1374.00	1374.00	0.00	0.00
3502025	Recoveries Payable - Income Tax Deducted at Source	0.00	0.00	34521.00	47258.00	0.00	12737.00
3502026	Recoveries Payable - Kerala Construction Workers Welfare Fund	0.00	0.00	17979.00	27675.00	0.00	9696.00

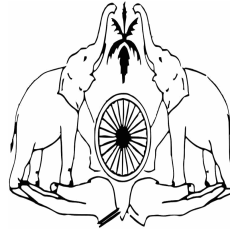
Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
3502032	Recoveries Payable - NPS Arrear	0.00	0.00	383.00	383.00	0.00	0.00
3502033	Recoveries Payable - Postal Life Insurance	0.00	0.00	7241.00	7241.00	0.00	0.00
3502038	Recoveries Payable - PF Loan Repayment - KPEPF	0.00	0.00	33000.00	33000.00	0.00	0.00
3502043	Recoveries Payable - Profession Tax	0.00	0.00	1250.00	1250.00	0.00	0.00
3503001	Government and Other Dues Payable - Library Cess Payable	0.00	292537.00	417873.00	299108.00	0.00	173772.00
3503003	Government and Other Dues Payable - Court attachments	0.00	108.00	0.00	0.00	0.00	108.00
3503005	Government and Other Dues Payable-TDS - CGST	0.00	0.00	20635.00	31256.00	0.00	10621.00
3503006	Government and Other Dues Payable-TDS - SGST	0.00	0.00	20636.00	31257.00	0.00	10621.00
3503008	Government and Other Dues Payable - CGST	0.00	18316.00	59404.00	54302.00	0.00	13214.00
3503009	Government and Other Dues Payable - SGST	0.00	18316.00	59403.00	54301.00	0.00	13214.00
3503013	Government and Other Dues Payable - Others payable	0.00	37360.00	0.00	0.00	0.00	37360.00
3503099	Other Payable	0.00	0.00	93316.00	93316.00	0.00	0.00
3504010	Refund Payable - Other Fees	0.00	0.00	562200.00	562200.00	0.00	0.00
3504018	Refund Payable - Grants and Funds	0.00	0.00	10313176.00	10313176.00	0.00	0.00
3504101	Advance Collection of Revenues	0.00	182051.00	180481.00	161412.00	0.00	162982.00
3505001	Water charges Payable	0.00	0.00	0.00	3020.00	0.00	3020.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
3508001	Liability in respect of Stale Cheque	0.00	24432.00	24432.00	427574.00	0.00	427574.00
3508099	Other Liabilities Payable	0.00	69143.00	0.00	0.00	0.00	69143.00
4101001	Land	327797.00	0.00	0.00	0.00	327797.00	0.00
4101002	Grounds	0.00	0.00	22500.00	0.00	22500.00	0.00
4102002	Administrative Buildings	330298.00	0.00	906664.00	0.00	1236962.00	0.00
4102006	Dispensary/ Clinic Buildings	1050000.00	0.00	0.00	0.00	1050000.00	0.00
4102008	School Buildings	0.00	0.00	299719.00	0.00	299719.00	0.00
4102015	Buildings - Sanitation and Waste Management	1110376.00	0.00	0.00	0.00	1110376.00	0.00
4102016	Other Buildings	9026250.00	0.00	1198901.00	0.00	10225151.00	0.00
4102018	Stadium	0.00	0.00	264842.00	0.00	264842.00	0.00
4103001	Concrete Roads	12616871.00	0.00	2185640.00	383480.00	14419031.00	0.00
4103002	Black Topped Roads	18074859.00	0.00	5524223.00	5942121.00	17656961.00	0.00
4103005	Metalled Roads	689610.00	0.00	0.00	0.00	689610.00	0.00
4103010	Culverts	777604.00	0.00	0.00	0.00	777604.00	0.00
4103012	Side Walls	992652.00	0.00	188203.00	188203.00	992652.00	0.00
4103099	Other Constructions	5569203.00	0.00	0.00	0.00	5569203.00	0.00
4103102	Drainage	93610.00	0.00	0.00	0.00	93610.00	0.00
4103205	Distribution & Regulation System - Public Lighting	3188052.00	0.00	0.00	0.00	3188052.00	0.00
4103302	Street Light	0.00	0.00	286467.00	0.00	286467.00	0.00
4105001	Vehicles	979273.00	0.00	0.00	0.00	979273.00	0.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
4106001	Office & Other Equipments	646740.00	0.00	0.00	0.00	646740.00	0.00
4106002	Computers, Printers & Peripherals	3040999.00	0.00	83370.00	0.00	3124369.00	0.00
4107001	Furniture, Fixtures, Fittings & Electrical Appliances	2964103.00	0.00	832403.00	0.00	3796506.00	0.00
4108001	Other Fixed Assets	928564.00	0.00	831844.00	0.00	1760408.00	0.00
4112001	Accumulated Depreciation-Buildings	0.00	793962.00	0.00	229242.00	0.00	1023204.00
4113001	Accumulated Depreciation - Roads	0.00	15157278.00	0.00	10912549.00	0.00	26069827.00
4113101	Accumulated Depreciation-Sewerage & Drainage	0.00	34824.00	0.00	3089.00	0.00	37913.00
4113201	Accumulated Depreciation-Watersupply	0.00	896090.00	0.00	111384.00	0.00	1007474.00
4113301	Accumulated Depreciation-Public Lighting	0.00	1860268.00	0.00	318805.00	0.00	2179073.00
4115001	Accumulated Depreciation-Vehicles	0.00	287526.00	0.00	97927.00	0.00	385453.00
4116001	Accumulated Depreciation-Office & Other Equipment	0.00	1833976.00	0.00	689548.00	0.00	2523524.00
4117001	Accumulated Depreciation-Furniture, Fixtures, Fittings & Electrical	0.00	1364690.00	0.00	379651.00	0.00	1744341.00
4118001	Accumulated Depreciation-Other Fixed Assets	0.00	539026.00	0.00	35208.00	0.00	574234.00
4311003	Receivables For Property Tax On Residential Buildings(Current)	35745.00	0.00	4861184.00	4896929.00	0.00	0.00
4311004	Receivables For Property Tax On Residential Buildings (Arrears)	30527.00	0.00	35745.00	66272.00	0.00	0.00
4311005	Receivables For Property Tax On Non-Residential Buildings (Current)	112618.00	0.00	2191695.00	2304313.00	0.00	0.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
4311006	Receivables For Property Tax On Non-Residential Buildings (Arrears)	487989.00	0.00	112618.00	600607.00	0.00	0.00
4311901	Receivables for Profession Tax - Institutions/Traders (Current)	0.00	0.00	342800.00	339760.00	3040.00	0.00
4312003	Receivables for Service Cess (Current)	35340.00	0.00	1681096.00	1716436.00	0.00	0.00
4312004	Receivables for Service Cess (Arrears)	123481.00	0.00	35340.00	158821.00	0.00	0.00
4313003	Receivable for License Fees (Current)	4900.00	0.00	139540.00	143140.00	1300.00	0.00
4313004	Receivable for License Fees (Arrears)	0.00	0.00	4900.00	0.00	4900.00	0.00
4313007	Receivables for Private Hospital & Paramedical Institutions Registration Fee (Current)	0.00	0.00	150.00	150.00	0.00	0.00
4314001	Rent receivable from Buildings (Current)	146600.00	0.00	589776.00	601324.00	135052.00	0.00
4314002	Rent receivable from Buildings (Arrears)	98328.00	0.00	146600.00	23954.00	220974.00	0.00
4314015	Rent receivables from Local Body Properties (Current)	0.00	0.00	12000.00	12000.00	0.00	0.00
4315002	Receivables from Government (redemption amount)	2651922.00	0.00	2119781.00	2651922.00	2119781.00	0.00
4315004	Receivables - Developement Fund - General	0.00	0.00	12525000.00	12525000.00	0.00	0.00
4315005	Receivables - Developement Fund - SCP	0.00	0.00	7115000.00	7115000.00	0.00	0.00
4315006	Receivables - Developement Fund -	0.00	0.00	0.00	0.00	0.00	0.00

Head Code	Head Name	Opening Balance		Transaction Period		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
	TSP						
4315007	Receivables - Maintenance - Road	0.00	0.00	13772000.00	13772000.00	0.00	0.00
4315008	Receivables - Maintenance - Non Road	0.00	0.00	6906000.00	6906000.00	0.00	0.00
4315009	Receivables - Central Finance Commission Grant - Tied	0.00	0.00	3241384.00	3241384.00	0.00	0.00
4315010	Receivables - Central Finance Commission Grant - Untied	0.00	0.00	2913500.00	2913500.00	0.00	0.00
4315011	Receivables - General Purpose Fund	0.00	0.00	23559635.00	23559635.00	0.00	0.00
4315201	Revenue Recovery - Receivables	0.00	0.00	950589.00	0.00	950589.00	0.00
4319101	State Govt Cesses/ levies in Property Taxes - Control account - Library Cess	0.00	31793.00	367645.00	335852.00	0.00	0.00
4401001	Prepaid Programme Expenses	3660555.00	0.00	0.00	1078492.00	2582063.00	0.00
4501001	Cash	37082.00	0.00	6137441.00	6126789.00	47734.00	0.00
4502101	Bank	17655705.00	0.00	27340144.00	22118197.00	22877652.00	0.00
4502201	Treasury (Account)	0.00	0.00	13924769.00	13924769.00	0.00	0.00
4502202	Treasury (Allotment)	0.00	0.00	33014138.00	33014138.00	0.00	0.00
4601001	Festival Advance to Employees	200.00	0.00	159800.00	150000.00	10000.00	0.00
4605002	Advance to Implementing Agencies	6271311.00	0.00	0.00	0.00	6271311.00	0.00
4605005	Advance to Mahatma Gandhi NREGS/ AUEGS	1253250.00	0.00	935670.00	1040796.00	1148124.00	0.00
	Total	95012414.00	95012414.00	519207056.00	519207056.00	247175420.00	247175420.00



Kaviyoor 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		62256667
b	Prior Period Income		28800
c	Grants & Contribution		6367596
d	Cash Paid for operating Activities		35315444
e	Prior Period Expenditure		0
	Cash Generated from operating Activities (a+b+c-d-e)		33337619
	Cash Generated from Investing Activities ((b+c)-a)		
a	Total Asset Created		6740765
b	Sales of Asset		119676
c	Income From Investment (own fund)		29629
	Cash Generated from Investing Activities ((b+c)-a)		-6591460

SI No	Particulars	SI Code	Amount
	Cash used in financing Activities (a+b-c-d-e-f)		
a	Secured Loan (CY)		898604
b	Advance, General Fund, Other liability,EMD & Security Deposit Received		1198809
c	Repayment of loan		0
d	Payment of intrest		194
e	Refund of Deposit & Advance		23603223
f	General Fund, Other liability, & Refund of Grant & Contribution		7556
	Cash used in financing Activities (a+b-c-d-e-f)		-21513560
	Net increase in cash and cash equivalents (A + B + C)		5232599.00
	Cash and cash equivalents at beginning of period		17692787
	Cash and cash equivalents at end of period (D + E)		22925386.00

KAVIYOOR Grama Panchayat**BALANCE SHEET**

For the period from 01-April-2025 to 31-March-2026

Code.No	Description of Items	Schedule No	Amount
	LIABILITIES		
	Reserve & Surplus		
3100000	Panchayat / Municipal Fund	B1	12648705.00
3110000	Earmarked Funds	B2	10000.00
3120000	Reserves	B3	27126036.00
	Total Reserve & Surplus		39784741.00
	Grants, Contributions for Specific Purposes		
3200000	Grants, Funds & Contribution for Specific Purposes	B4	18493646.00
	Total Grants, Contributions for Specific Purposes		18493646.00
	Loans		
3300000	Secured Loans	B5	8231844.00
	Total Loans		8231844.00
	Current Liabilities & Provisions		
3400000	Deposits Received	B7	1123472.00
3500000	Other Liabilities	B8	1711607.00
	Total Current Liabilities and Provisions		2835079.00
	Total LIABILITY		69345310.00
	ASSETS		
	Fixed Assets		
4100000	Fixed Assets	B9	68517833.00
4110000	Accumulated Depreciation	B10	-35545043.00
	Total Fixed Assets		32972790.00
	Investments		
	Current Assets, Loans and Advances		
4310000	Sundry Debtors (Receivables)	B14	3435636.00
4400000	Pre-paid Expenses	B16	2582063.00
4500000	Cash and Bank Balance	B17	22925386.00
4600000	Loans, Advances and Deposits	B18	7429435.00
	Total Current Assets, Loans and Advances		36372520.00
	TOTAL ASSET		69345310.00

KAVIYOOR Grama Panchayat
INCOME & EXPENDITURE STATEMENT

For the period from 01-April-2025 to 31-March-2026

Code.No	Description of Items	Schedule No	Amount
	INCOME		
1100000	Tax Revenue	I - 1	9813303.00
1300000	Rental Income from Panchayat / Municipal Properties	I - 3	601776.00
1400000	Fees and User Charges Remission and Refund	I - 4	3124407.00
1500000	Sale & Hire Charges	I - 5	157647.00
1600000	Revenue Grants, Funds, Contributions & Compensations / Subsidies	I - 6	118094424.00
1710000	Interest Earned	I - 8	29629.00
1800000	Other Income	I - 9	194630.00
	Total Income		132015816.00
	EXPENDITURE		
2100000	Establishment Expenses	I - 10	14480372.00
2200000	Administrative Expenses	I - 11	1322016.00
2300000	Operations & Maintenance	I - 12	1980464.00
2400000	Interest & Finance Charges	I - 13	27604.00
2500000	Programme Expenses	I - 14	13206904.00
2510000	Expenses related to Productive Sector	I - 14(a)	3187104.00
2520000	Expenses related to Service Sector	I - 14(b)	21622841.00
2530000	Expenses related to Infrastructure Sector	I - 14(c)	6590982.00
2540000	Expenses related to State Sponsored Schemes	I - 14(d)	65908100.00
2550000	Expenses related to Joint Venture Projects	I - 14(e)	140000.00
2700000	Provisions and Write off	I - 16	587703.00
2720000	Depreciation	I - 18	12777403.00
	Total Expenditure		141831493.00
	Gross Surplus / Deficit of income over Expenditure		-9815677.00
2800000	Prior Period Item	I - 19	424774.00
	Gross Surplus/Deficit of Income over Expenditure after prior period items.		-10240451.00

KAVIYOOR Grama Panchayat
RECEIPT & PAYMENT STATEMENT

For the period from 01-April-2025 to 31-March-2026

Code.No	Description of Items	Schedule No	Amount
	RECEIPTS		
	Opening Balance		
Bank	Bank	OB	17655705.00
Cash	Cash	OB	37082.00
	Operating		
1100000	Tax Revenue	R1	1055750.00
1400000	Fees & User Charges	R4	2983196.00
1500000	Sale & Hire Charges	R5	157647.00
1600000	Revenue Grants, Contributions and Subsidies	R6	963.00
1710000	Interest Earned	R8	29629.00
1800000	Other Income	R9	335630.00
2800000	Prior Period Item	R19	28800.00
3100000	Panchayat Fund	R21	40000.00
3200000	Grants, Funds & Contributions for Specific Purposes	R11	6366633.00
3300000	Secured Loans	R12	898604.00
3400000	Deposits Received	R13	153693.00
3500000	Sundry Creditors	R14	844954.00
3500000	Sundry Creditors	R15	160162.00
4310000	Sundry Debtors	R20	2651922.00
4310000	Sundry Debtors	R17	55192198.00
	Non Operating		
	TOTAL RECEIPT		70899781.00
	GRAND TOTAL (Opening Balance+ Receipt)		88592568.00
	PAYMENTS		
	Operating		
2100000	Establishment Expenses	P1	4576307.00
2200000	Administrative Expenses	P2	1322016.00
2300000	Operations & Maintenance	P3	1887148.00
2400000	Interest on Loans	P4	194.00
2500000	Programme Expenses	P5	119950.00
2510000	Expenses related to Productive Sector	P6	2202969.00
2520000	Expenses related to Service Sector	P7	18312888.00

2530000	Expenses related to Infrastructure Sector	P8	6590982.00
2550000	Expenses related to Joint Venture Projects	P10	140000.00
2800000	Prior Period Item	P12	163184.00
3200000	Grants, Funds & Contributions for Specific Purposes	P14	7556.00
3400000	Deposits Paid	P16	87131.00
3500000	Sundry Creditors	P17	23516092.00
4100000	Fixed Assets	P18	3548314.00
4310000	Redemption amount	P24	2119781.00
4600000	Loans, Advances and Deposits	P23	1072670.00
	Non Operating		
	TOTAL PAYMENT		65667182.00
	Closing Balance		
Bank	Bank	CB	22877652.00
Cash	Cash	CB	47734.00
	Grand Total (Payment + Closing Balance)		88592568.00