



Cheruthana Grama Panchayat

Balance Sheet

Balance Sheet as on 31-03-2025			
Code No	Description of items	Schedule No.	Current Year Amount (Rs.)
310000000	Panchayat (General) Fund	B-1	-20,125,945.00
311000000	Earmarked Funds	B-2	14,506.00
312000000	Reserves	B-3	71,319,382.00
320000000	Grants, Funds and Contributions for specific purposes	B-4	24,195,413.00
330000000	Secured Loans	B-5	10,289,803.00
331000000	Unsecured Loans	B-6	0.00
340000000	Deposits Received	B-7	1,469,549.00
341000000	Deposit works	B-8	0.00
350000000	Other Liabilities	B-9	6,656,921.00
360000000	Provisions	B-10	0.00
	Total :		93,819,629.00
410000000	Fixed Assets	B-11	3,297,971.00
412000000	Capital Work-in-Progress	B-11(b)	0.00
413000000	Annual Plan - Capital Expences (Productive Sector)	B11-(c)	2,323,318.00
414000000	Annual Plan - Capital Expences (Service Sector)	B11-(d)	5,080,945.00
415000000	Annual Plan - Capital Expences (Infrastructure Sector)	B11-(e)	61,162,360.00
416000000	Accumulated Depreciation	B-11(a)	-18,517,918.00
420000000	Investment –General Fund	B-12	14,729,169.00
421000000	Sundry Debtors #	B-13	0.00
430000000	Stock in Hand (Inventories)	B-14	0.00
431000000	Sundry Debtors (Receivables)	B-15	4,405,711.00
432000000	Accumulated provision against bad and doubtful (Receivables)	B-15(a)	0.00
440000000	Pre-paid Expenses	B-16	7,207,197.00
450000000	Cash and Bank Balance	B-17	11,796,781.00
460000000	Loans, advances and deposits	B-18	2,334,095.00

Balance Sheet as on 31-03-2025

Code No	Description of items	Schedule No.	Current Year Amount (Rs.)
461000000	Accumulated provision against Loans, Advances and Deposits	B-18(a)	0.00
470000000	Other Assets	B-19	0.00
480000000	Miscellaneous Expenditure to be written off	B-20	0.00
	Total :		93,819,629.00

Remarks:

B-1 Panchayat (General) Fund		
Code	Head	Amount (Rs.)
310100101	Panchayat Fund - General Fund	1,138,859.00
310900101	Excess Of Income Over Expenditure	-21,264,804.00
	Total	-20,125,945.00
B-2 Earmarked Funds		
Code	Head	Amount (Rs.)
311100101	Panchayat'S Distress Relief Fund	14,506.00
	Total	14,506.00
B-3 Reserves		
Code	Head	Amount (Rs.)
312100128	Capital Contribution--Mahatma Gandhi National Rural Employment Guarantee Scheme	4,582,308.00
312100201	Capital Contribution--Development Fund - General - Capital	100,970.00
312100204	Capital Contribution--Development Fund - Central Finance Commission Grant - Basic Tax Grant	1,357,190.00
312100301	Capital Contribution--Maintenance Grant - Road	488,095.00
312100302	Capital Contribution--Maintenance Grant - Non-Road	607,622.00
312110101	Capital Reserves	64,183,197.00
	Total	71,319,382.00
B-4 Grants, Funds and Contributions for specific purposes		
Code	Head	Amount (Rs.)
320100105	Awards And Honours - Central Government	10,200,000.00
320100128	Mahatma Gandhi National Rural Employment Guarantee Scheme	390,069.00
320100139	National Health Mission	0.00
320100152	Other Schemes	0.00
320100156	Rajiv Gandhi Panchayat Sashaktikaran Abhiyan	143,035.00
320100162	Sarva Siksha Abhiyan	31,002.00
320100174	Swaccha Bharat Abhiyaan (Rural And Urban)	0.00
320100181	Total Sanitation Campaign	185,744.00
320100190	Vimukthi Grant	57,500.00
320100191	Nirmal Puraskar	489,279.00
320100192	Flood Relief Grant	0.00
320100196	Integrated Child Development Scheme	4,222,899.00
320100197	Literacy Scheme Grant	742.00
320100198	Grant from Suchitwa Mission	96,253.00

320100202	Grants for Specific Purposes - Health Grant Towards support for diagnostic InfraStructure to the PHCs	313,950.00
320100204	Grants for Specific Purposes - Health Grant towards conversion of PHCs and Subcentres in to Health and Wellness Centres	481,882.00
320200104	Development Fund - Central Finance Commission Grant - Basic Tax Grant	1,322,046.00
320200113	Development Fund - Central Finance Commission Grant – Tied fund	2,382,477.00
320200201	Fund For Transferred Institutions - Agriculture- Capital	110,000.00
320200207	Fund For Transferred Institutions - Ayurveda- Capital	8,883.00
320200208	Fund For Transferred Institutions - Homoeopathy- Capital	0.00
320200304	Grants, Funds & Contributions For Specific Purposes - Other Than Development Fund And State Sponsored Scheme Funds - Grant For Solid Waste Management	0.00
320200399	Grants, Funds & Contributions For Specific Purposes - Other Than Development Fund And State Sponsored Scheme Funds - Other Purposes	0.00
320300103	Grants, Funds & Contributions For Specific Purposes - Other Government Agencies - Total Sanitation	2,136.00
320300199	Grants, Funds & Contributions For Specific Purposes - Other Government Agencies	958,103.00
320500101	Grants, Funds & Contributions For Specific Purposes - Welfare Bodies- Capital	1,240,000.00
320700204	Contributions For Joint Venture Projects (For Revenue Expenditure) - From Block Panchayats	218,653.00
320700205	Contributions For Joint Venture Projects (For Revenue Expenditure) - From District Panchayats	855,196.00
320700404	Contributions For Other Specific Purposes (For Revenue Expenditure)- From Block Panchayats	0.00
320800101	Beneficiary Contributions	46,609.00
320900101	Donations to CMDRF	7,796.00
320900102	Donations Related to Pandemic/Epidemic Control	431,159.00
	Total	24,195,413.00

B-5 Secured Loans

Code	Head	Amount (Rs.)
330500201	Secured Loans - Loan From KURDFC	10,289,803.00
330500202	Secured Loans - Loan From HUDCO	0.00
	Total	10,289,803.00

B-6 Unsecured Loans

Code	Head	Amount (Rs.)
	Total	0.00

B-7 Deposits Received

Code	Head	Amount (Rs.)
340100101	Contractors' Earnest Money Deposit	30,714.00
340100102	Suppliers' Earnest Money Deposit	30,153.00
340100103	Bidders' Earnest Money Deposit	4,600.00

340100201	Contractors' Security Deposit	5,000.00
340100202	Suppliers' Security Deposit	100,100.00
340100203	Bidders' Security Deposit	1,008,485.00
340100301	Contractors' Retention	202,380.00
340100303	Election Deposit	33,500.00
340109901	Other Deposits	51,452.00
340200101	Rent Deposit	1,500.00
340200102	Auction Deposit	1,328.00
340800101	Deposit Received From Others	337.00
	Total	1,469,549.00
B-8 Deposit works		
Code	Head	Amount (Rs.)
	Total	0.00
B-9 Other Liabilities		
Code	Head	Amount (Rs.)
350109999	Amount payable to Other Creditors	0.00
350110101	Employee Liabilities - Gross Salary Payable	0.00
350110102	Employee Liabilities - Net Salary Payable	441,278.00
350110104	Employer Liabilities - Pension Contributions Payable	58,289.00
350110105	Employee Liabilities – Terminal Leave Encashment Payable	0.00
350110108	Employer Liabilities - Pension Contributions Payable(NPS)	10,450.00
350120199	Interest Accrued & Due - Others	0.00
350200101	Recoveries Payable - General Provident Fund	0.00
350200102	Recoveries Payable - Kerala Panchayat/Municipal Employees Provident Fund	83,970.00
350200103	Recoveries Payable - State Life Insurance	9,000.00
350200104	Recoveries Payable - Group Insurance Scheme	7,600.00
350200105	Recoveries Payable - Life Insurance Corporation	6,677.00
350200106	Recoveries Payable - Group Personal Accident Insurance Scheme	0.00
350200110	Recoveries Payable - Kerala State Financial Enterprises (Ksfe)	9,200.00
350200111	Recoveries Payable - Co-Operative Societies And Co-Operative Banks	0.00
350200114	Recoveries Payable - Income Tax Deducted At Source - Salaries	0.00
350200115	Recoveries Payable - Dues To Other Local Government Institutions	0.00
350200117	Recoveries Payable - MEDISEP	6,000.00
350200119	Recoveries Payable - Covid	0.00

350200199	Recoveries Payable - Other Recoveries From Employees	6,034.00
350200201	Recoveries Payable - Income Tax Deducted At Source	7,225.00
350200203	Recoveries Payable - Kerala Building And Other Construction Workers Welfare Board (KCWWF)	53,805.00
350200204	Recoveries Payable - National Pension Scheme	10,450.00
350200205	Recoveries Payable - Goods and Services Tax (CGST)	323.00
350200206	Recoveries Payable - Goods and Services Tax (SGST)	323.00
350200207	Recoveries Payable - Goods and Services Tax - Tax Deducted at Source (CGST)	11,559.00
350200208	Recoveries Payable - Goods and Services Tax - Tax Deducted at Source (SGST)	11,559.00
350300101	Government And Other Dues Payable - Library Cess	131,304.00
350300103	Government And Other Dues Payable - Value Added Tax	0.00
350300106	Government And Other Dues Payable - Revenue Recovery	0.00
350300107	Government And Other Dues Payable - River Management Fund	3,890,640.00
350300110	Government And Other Dues Payable - Audit Recovery	133,399.00
350300112	Government And Other Dues Payable -Value of Court Fee Stamp	905.00
350300199	Government And Other Dues Payable - Others	107,568.00
350400399	Refunds Payable - Other Fees	3,115.00
350400999	Refund of unutilised Grants - Prior period	8,639.00
350410101	Advance Collection Of Revenues - Property Tax On Residential Buildings	2,021.00
350410102	Advance Collection Of Revenues - Profession Tax - Institutions/Professionals/Traders	27,910.00
350410104	Advance Collection Of Revenues - Property Tax On Non-Residential Buildings	54.00
350410301	Advance Collection Of Revenues - License Fees For Factories, Traders, Enterprenuers and Other Services	6,500.00
350410901	Advance Collection Of Revenues -Sale Of Usufructs Of Trees	3,450.00
350410902	Advance Collection Of Revenues -Sale Of Sand	1,606,185.00
350800101	Liability In Respect Of Stale Cheques	1,489.00
	Total	6,656,921.00
B-10 Provisions		
Code	Head	Amount (Rs.)
	Total	0.00
B-11 Fixed Assets		
Code	Head	Amount (Rs.)
410800101	Other Fixed Assets	3,297,971.00
	Total	3,297,971.00
B-11(b) Capital Work-in-Progress		
Code	Head	Amount (Rs.)

412010101	Capital Work In Progress	0.00
	Total	0.00
B11-(c) Annual Plan - Capital Expences (Productive Sector)		
Code	Head	Amount (Rs.)
413100002	Agricultural Development-Infrastructure Facilities-Furniture Of Krishi Bhavan And Farms	0.00
413101004	Public Irrigation- Lift Irrigation-Canal	616,735.00
413110201	Flood Mitigation-Water Drainage Canal	67,105.00
413150201	Solar Power Generation-Establishment Of Plant	1,639,478.00
	Total	2,323,318.00
B11-(d) Annual Plan - Capital Expences (Service Sector)		
Code	Head	Amount (Rs.)
414100013	Pre-Primary Education- Computer And Peripharals In Govt School	89,898.00
414100101	Primary Education-Sanitation Facilities In Government School	41,384.00
414100110	Primary Education- Lab Equipments In Government Schools	76,908.00
414100115	Primary Education-Computerisation In Govt School	99,970.00
414100602	Education Related Activties- Toys In Govt School	52,990.00
414103007	Infrastructure For Arts-Culture-Sports And Youth Welfare-Swimming Pool	0.00
414110010	Medical Institution-Alloppathy- Medical Equipments For Health Institutions	303,036.00
414110203	Medical Institution-Homoeo-Drinking Water	0.00
414110210	Medical Institution-Homoeo- Medical Equipments For Health Institutions	0.00
414110211	Medical Institution-Homoeo- Furnitures (Health)	49,971.00
414130202	Installation of Incinarater in Public Toilets	87,970.00
414120011	Public Drinking Water Programmes- Taps	320,432.00
414130001	Public Programmes-Toilet	0.00
414130004	Public Programmes-Sanitary Units	0.00
414130007	Public Programmes- Drainage	650,857.00
414130105	Waste Management - Sewage Tratment	0.00
414130106	Waste Management - Sewerage Treatment Plant	462,500.00
414140104	Sanitation And Waste Management-Public Programmes-Waste Eradication-Equipments For Public Use	34,930.00
414150104	Welfare Of The Aged- Furniture For Oldage Homes	0.00
414170010	Infrastructure Facilities For Anganwadi-Electrification	69,356.00
414200003	Electricity Line Extension-Extention Of Electric Line For Public Institutions	1,881,244.00
414220101	Improvement Of The Service Of Local Governments- Computers And Related Equipments	459,642.00
414220108	Improvement Of The Service Of Local Governments-Asset Register	32,500.00

414220201	Improvement Of The Service Of Transferred Institutions- Computers And Peripharals	306,077.00
414220202	Improvement Of The Service Of Transferred Institutions- Computers And Peripharals	30,000.00
414220205	Improvement Of The Service Of Transferred Institutions- Computers	31,280.00
	Total	5,080,945.00

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

Code	Head	Amount (Rs.)
415100001	Streetlights-Line Extension For Existing Street Lights	98,908.00
415100002	Streetlights- New Line For Street Lights	0.00
415100004	Streetlights- Street Light Meter	75,048.00
415100101	Electrification Of Offices-Office Electrification	253,415.00
415110001	Roads- New Roads	19,682,074.00
415110002	Roads-Mettalled Roads	7,376,298.00
415110003	Roads-Tarred	13,272,104.00
415110004	Roads-Drainage	478,491.00
415110301	Bridges- New Bridges	928,195.00
415110401	Culverts- New Culverts	197,814.00
415120001	Local Self Government Institution Officer Building- Land	2,663,370.00
415120008	Local Self Government Institution Officer Building- Equipments	1,562,389.00
415120009	Local Self Government Institution Officer Building - Furniture	3,242,086.00
415120102	Other Buildings-New Building	6,000,537.00
415120104	Other Buildings-Drinking Water Facilities	1,941,351.00
415120105	Other Buildings-Sanitation Facilities	815,521.00
415120106	Other Buildings-Sidewall	624,655.00
415130101	Side Walls-Side Wall Of Rivers	464,387.00
415130401	Tractor Ramp- Tractor Ramp	488,095.00
415140001	Vehicles For Office Use	997,622.00
	Total	61,162,360.00

B-11(a) Accumulated Depreciation

Code	Head	Amount (Rs.)
416100101	Accumulated Depreciation - Buildings	-904,263.00
416100102	Accumulated Depreciation - Roads and Bridges	-11,952,617.00
416100103	Accumulated Depreciation - Sewerage and Drainage	-271,055.00
416100104	Accumulated Depreciation - Waterways	-729,984.00
416100105	Accumulated Depreciation - Public Lighting	-756,950.00

416100107	Accumulated Depreciation - Vehicles	-199,524.00
416100108	Accumulated Depreciation - Office and Other Equipment	-1,355,085.00
416100109	Accumulated Depreciation - Furniture, Fixtures, Fittings and Electrical Appliances	-1,965,046.00
416100110	Accumulated Depreciation - Other Fixed Assets	-383,394.00
	Total	-18,517,918.00

B-12 Investment –General Fund

Code	Head	Amount (Rs.)
420800101	Investments - Fixed Deposits	14,729,169.00
	Total	14,729,169.00

B-13 Sundry Debtors #

Code	Head	Amount (Rs.)
	Total	0.00

B-14 Stock in Hand (Inventories)

Code	Head	Amount (Rs.)
	Total	0.00

B-15 Sundry Debtors (Receivables)

Code	Head	Amount (Rs.)
431100101	Receivables For Property Tax On Residential Buildings(Current)	1,095.00
431100102	Receivables For Property Tax On Residential Buildings (Arrears)	1,019.00
431100103	Receivables For Property Tax On Non-Residential Buildings (Current)	20,092.00
431100104	Receivables For Property Tax On Non-Residential Buildings (Arrears)	24,661.00
431100105	Receivables For Service Cess on Property Tax (Current)	1,816.00
431100106	Receivables For Service Cess on Property Tax (Arrears)	2,200.00
431100107	Receivables For Surcharge on Property Tax (Current)	0.00
431120101	Receivables For Profession Tax - Institutions (Current)	0.00
431120102	Receivables For Profession Tax - Institutions (Arrears)	0.00
431120103	Receivables For Profession Tax - Professionals (Current)	0.00
431120105	Receivables For Profession Tax - Traders (Current)	0.00
431120106	Receivables For Profession Tax - Traders (Arrears)	0.00
431300101	Receivables ForLicence Fees For Factories, Traders, Enterpreneuors and Other Services (Current)	0.00
431300102	Receivables For Licence Fees For Factories, Traders, Enterpreneuors and Other Services (Arrears)	0.00
431400115	Receivables Towards Usufructs Of Trees(Current)	0.00
431409901	Other Receivables (Current)	0.00
431500199	Receivables of Redemption	4,357,070.00

431910101	State Govt. Cesses/ levies in Property Taxes - Control account	-2,242.00
	Total	4,405,711.00
B-15(a) Accumulated provision against bad and doubtful (Receivables)		
Code	Head	Amount (Rs.)
	Total	0.00
B-16 Pre-paid Expenses		
Code	Head	Amount (Rs.)
440500101	Prepaid Programme Expenses	7,207,197.00
	Total	7,207,197.00
B-17 Cash and Bank Balance		
Code	Head	Amount (Rs.)
450100101	Cash	54,504.00
450210101	KGB Health Grant 3 - HGTC of Rural PHC & Sub centers into Health and Wellness centers -(40588101045231)	481,882.00
450210101	KGB MGNREGS-(40588100000167)	390,069.00
450210101	KGB Own fund-(40588101026795)	808,535.00
450210101	KGB Relief Account-(40588101019573)	14,506.00
450210101	Canara Bank-(860101047182)	31,002.00
450210101	PUNJAB NATIONAL BANK-(4276000100006529)	281,997.00
450210101	KGB Covid Donation-(40588101041244)	431,159.00
450210101	KGB CFC-(40588101031733)	3,818,111.00
450210101	PUNJAB NATIONAL BANK-(4276000100944867)	0.00
450210101	KGB PBIG Account-(40588101042854)	2,136.00
450210101	IDBI-(1432104000080714)	0.00
450210101	SBI RGPSA Account-(00000040629835280)	0.00
450210101	CANARA BANK - New India Literacy Programme-(110073970649)	0.00
450210101	LIFE HUDCO LOAN NEW-(42395901717)	3,820,000.00
450210101	KGB HEALTH GRANT 1- HGTS FOR DIAGNOSTIC INFRASTRUCTURE TO THE PH CARE FACILITIES TO THE PHC-(40588101045222)	313,950.00
450210101	FEDERAL BANK - SB ACCOUNT-(18610100060017)	371,891.00
450210101	FEDERAL BANK - UPI TRANSACTIONS - CURRENT ACCOUNT-(18610200000905)	329,873.00
450210101	SBI Life Mission-(38061301416)	506,802.00
450210101	SBI Epayment-(67394658677)	139,622.00
450210101	SBI Literacy-(57028539787)	742.00
450210104	LGTSB Account-(799013000000148)	0.00

450210201	SUB TREASURY-(799011400001910)	0.00
	Total	11,796,781.00
B-18 Loans, advances and deposits		
Code	Head	Amount (Rs.)
460100101	Festival Advance	0.00
460100102	Permanent Advance/Imprest	200.00
460100103	Temporary Advance For Official Purposes	0.00
460100105	Tour Traveling Allowance Advance	0.00
460100199	Other Advances	0.00
460500103	Advance Payment Of Royalty	59,250.00
460500202	Advance To Implementing Agencies - Deposit With Kerala Electricity Board	1,078,747.00
460500501	Advance To Implementing Officers	0.00
460500601	Advance to Gramalakshmi Mudralayam	0.00
460500801	Advance to Mahatma Gandhi NREGA/AUEGS Administrative Expense	1,086,814.00
460509901	Advance To Others	109,084.00
	Total	2,334,095.00
B-18(a) Accumulated provision against Loans, Advances and Deposits		
Code	Head	Amount (Rs.)
	Total	0.00
B-19 Other Assets		
Code	Head	Amount (Rs.)
	Total	0.00
B-20 Miscellaneous Expenditure to be written off		
Code	Head	Amount (Rs.)
	Total	0.00