



Cherpu Grama Panchayat
Balance Sheet

| Balance Sheet as on 31-03-2023 | | | |
|---------------------------------------|--|---------------------|----------------------------------|
| Code No | Description of items | Schedule No. | Current Year Amount (Rs.) |
| 310000000 | Panchayat (General) Fund | B-1 | 53,543,304.84 |
| 311000000 | Earmarked Funds | B-2 | 68,874.00 |
| 312000000 | Reserves | B-3 | 47,950,447.00 |
| 320000000 | Grants, Funds and Contributions for specific purposes | B-4 | 10,578,127.00 |
| 330000000 | Secured Loans | B-5 | 848,724.00 |
| 331000000 | Unsecured Loans | B-6 | 0.00 |
| 340000000 | Deposits Received | B-7 | 808,501.00 |
| 341000000 | Deposit works | B-8 | 1,678,836.00 |
| 350000000 | Other Liabilities | B-9 | 4,100,825.00 |
| 360000000 | Provisions | B-10 | 0.00 |
| | Total : | | 119,577,638.84 |
| 410000000 | Fixed Assets | B-11 | 748,806.00 |
| 412000000 | Capital Work-in-Progress | B-11(b) | 2,173,208.00 |
| 413000000 | Annual Plan - Capital Expences (Productive Sector) | B11-(c) | 855,345.00 |
| 414000000 | Annual Plan - Capital Expences (Service Sector) | B11-(d) | 1,996,847.00 |
| 415000000 | Annual Plan - Capital Expences (Infrastructure Sector) | B11-(e) | 79,789,625.00 |
| 416000000 | Accumulated Depreciation | B-11(a) | -46,773,576.00 |
| 420000000 | Investment –General Fund | B-12 | 10,856.00 |
| 421000000 | Sundry Debtors # | B-13 | 0.00 |
| 430000000 | Stock in Hand (Inventories) | B-14 | 63,023.00 |
| 431000000 | Sundry Debtors (Receivables) | B-15 | 35,362,051.00 |
| 432000000 | Accumulated provision against bad and doubtful (Receivables) | B-15(a) | 0.00 |
| 440000000 | Pre-paid Expenses | B-16 | 847,759.00 |
| 450000000 | Cash and Bank Balance | B-17 | 39,848,536.84 |
| 460000000 | Loans, advances and deposits | B-18 | 4,655,158.00 |
| 461000000 | Accumulated provision against Loans, Advances and Deposits | B-18(a) | 0.00 |
| 470000000 | Other Assets | B-19 | 0.00 |
| 480000000 | Miscellaneous Expenditure to be written off | B-20 | 0.00 |
| | Total : | | 119,577,638.84 |

Remarks:

| B-1 Panchayat (General) Fund | | |
|--|---|---------------------|
| Code | Head | Amount (Rs.) |
| 310100101 | Panchayat Fund - General Fund | 8,696,666.84 |
| 310900101 | Excess Of Income Over Expenditure | 44,846,638.00 |
| | Total | 53,543,304.84 |
| B-2 Earmarked Funds | | |
| Code | Head | Amount (Rs.) |
| 311100101 | Panchayat'S Distress Relief Fund | 68,874.00 |
| | Total | 68,874.00 |
| B-3 Reserves | | |
| Code | Head | Amount (Rs.) |
| 312100128 | Capital Contribution--Mahatma Gandhi National Rural Employment Guarantee Scheme | 1,137,654.00 |
| 312100201 | Capital Contribution--Development Fund - General - Capital | 514,156.00 |
| 312100202 | Capital Contribution--Development Fund - Special Component Plan – Capital | 250,000.00 |
| 312100301 | Capital Contribution--Maintenance Grant - Road | 625,011.00 |
| 312100520 | Capital Contribution--Contributions For Joint Venture Projects (For Capital Expenditure) - From Block Panchayats | 193,603.00 |
| 312100521 | Capital Contribution--Contributions For Joint Venture Projects (For Capital Expenditure) - From District Panchayats | 200,000.00 |
| 312109901 | Capital Contribution | 45,030,023.00 |
| | Total | 47,950,447.00 |
| B-4 Grants, Funds and Contributions for specific purposes | | |
| Code | Head | Amount (Rs.) |
| 320100128 | Mahatma Gandhi National Rural Employment Guarantee Scheme | 5,239.00 |
| 320100139 | National Health Mission | 0.00 |
| 320100149 | National Rural Health Mission | 0.00 |
| 320100152 | Other Schemes | 130.00 |
| 320100153 | Panchayat Yuva Krida Aur Khel Abhiyan | 163,818.00 |
| 320100190 | Vimukthi Grant | 51,070.00 |
| 320100196 | Integrated Child Development Scheme | 1,205,812.00 |
| 320100198 | Grant from Suchitwa Mission | 2,556,766.00 |
| 320100202 | Grants for Specific Purposes - Health Grant Towards support for diagnostic InfraStructure to the PHCs | 25,347.00 |
| 320100204 | Grants for Specific Purposes - Health Grant towards conversion of PHCs and Subcentres in to Health and Wellness Centres | 1,809.00 |
| 320100999 | Other Liabilities | 102,600.00 |
| 320200104 | Development Fund - Central Finance Commission Grant - Basic Tax Grant | 451,929.00 |
| 320200113 | Development Fund - Central Finance Commission Grant – Tied fund | 4,187,133.00 |
| 320200207 | Fund For Transferred Institutions - Ayurveda- Capital | 450,000.00 |
| 320300103 | Grants, Funds & Contributions For Specific Purposes - Other Government Agencies - Total Sanitation | 51,313.00 |
| 320300199 | Grants, Funds & Contributions For Specific Purposes - Other Government Agencies | 0.00 |
| 320700204 | Contributions For Joint Venture Projects (For Revenue Expenditure) - From Block Panchayats | 1,248,578.00 |
| 320700205 | Contributions For Joint Venture Projects (For Revenue Expenditure) - From District Panchayats | 45,273.00 |
| 320700404 | Contributions For Other Specific Purposes (For Revenue Expenditure)- From Block Panchayats | 29,775.00 |
| 320800101 | Beneficiary Contributions | 1,535.00 |

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|------------------------------|---|---------------------|
| | Total | 10,578,127.00 |
| B-5 Secured Loans | | |
| Code | Head | Amount (Rs.) |
| 330500201 | Secured Loans - Loan From KURDFC | 848,724.00 |
| | Total | 848,724.00 |
| B-6 Unsecured Loans | | |
| Code | Head | Amount (Rs.) |
| | Total | 0.00 |
| B-7 Deposits Received | | |
| Code | Head | Amount (Rs.) |
| 340100101 | Contractors' Earnest Money Deposit | 45,807.00 |
| 340100102 | Suppliers' Earnest Money Deposit | 14,218.00 |
| 340100103 | Bidders' Earnest Money Deposit | 39,525.00 |
| 340100201 | Contractors' Security Deposit | 66,475.00 |
| 340100202 | Suppliers' Security Deposit | 46,473.00 |
| 340100203 | Bidders' Security Deposit | 19,151.00 |
| 340100301 | Contractors' Retention | 270,946.00 |
| 340109901 | Other Deposits | 115,578.00 |
| 340200101 | Rent Deposit | 55,042.00 |
| 340200102 | Auction Deposit | 47,600.00 |
| 340200106 | Deposit Received For Halls And Auditoriums | 71,200.00 |
| 340800101 | Deposit Received From Others | 16,486.00 |
| | Total | 808,501.00 |
| B-8 Deposit works | | |
| Code | Head | Amount (Rs.) |
| 341300101 | Deposit Works - Others | 1,678,836.00 |
| | Total | 1,678,836.00 |
| 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 | 567,372.00 |
| 350110104 | Employer Liabilities - Pension Contributions Payable | 71,295.00 |
| 350110105 | Employee Liabilities – Terminal Leave Encashment Payable | 0.00 |
| 350110108 | Employer Liabilities - Pension Contributions Payable(NPS) | 21,569.00 |
| 350200101 | Recoveries Payable - General Provident Fund | 26,500.00 |
| 350200102 | Recoveries Payable - Kerala Panchayat/Municipal Employees Provident Fund | 99,100.00 |
| 350200103 | Recoveries Payable - State Life Insurance | 10,950.00 |
| 350200104 | Recoveries Payable - Group Insurance Scheme | 11,900.00 |
| 350200105 | Recoveries Payable - Life Insurance Corporation | 7,586.00 |
| 350200106 | Recoveries Payable - Group Personal Accident Insurance Scheme | 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 | 8,000.00 |
| 350200119 | Recoveries Payable - Covid | 109,000.00 |
| 350200201 | Recoveries Payable - Income Tax Deducted At Source | 0.00 |
| 350200203 | Recoveries Payable - Kerala Building And Other Construction Workers Welfare Board (KCWWF) | 0.00 |
| 350200204 | Recoveries Payable - National Pension Scheme | 21,569.00 |
| 350200205 | Recoveries Payable - Goods and Services Tax (CGST) | 6,802.00 |

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|---|--|---------------------|
| 350200206 | Recoveries Payable - Goods and Services Tax (SGST) | 6,802.00 |
| 350200207 | Recoveries Payable - Goods and Services Tax - Tax Deducted at Source (CGST) | 0.00 |
| 350200208 | Recoveries Payable - Goods and Services Tax - Tax Deducted at Source (SGST) | 0.00 |
| 350200299 | Recoveries Payable - Other Deductions | 0.00 |
| 350300101 | Government And Other Dues Payable - Library Cess | 427,305.00 |
| 350300102 | Government And Other Dues Payable - Poor Home Cess | 0.00 |
| 350300112 | Government And Other Dues Payable -Value of Court Fee Stamp | 3,220.00 |
| 350300199 | Government And Other Dues Payable - Others | 116,589.00 |
| 350400103 | Refunds Payable - Profession Tax - Employees | 0.00 |
| 350400999 | Refund of unutilised Grants - Prior period | 883,605.00 |
| 350410101 | Advance Collection Of Revenues - Property Tax On Residential Buildings | 280,679.00 |
| 350410102 | Advance Collection Of Revenues - Profession Tax - Institutions/Professionals/Traders | 669,800.00 |
| 350410104 | Advance Collection Of Revenues - Property Tax On Non-Residential Buildings | 251,910.00 |
| 350410301 | Advance Collection Of Revenues - License Fees For Factories, Traders, Enterpreneurs and Other Services | 456,750.00 |
| 350410401 | Advance Collection Of Revenues - Rent From Buildings | 0.00 |
| 350410999 | Advance Collection Of Revenues - Other Revenue | 0.00 |
| 350800199 | Other Creditors | 42,522.00 |
| | Total | 4,100,825.00 |
| B-10 Provisions | | |
| Code | Head | Amount (Rs.) |
| | Total | 0.00 |
| B-11 Fixed Assets | | |
| Code | Head | Amount (Rs.) |
| 410800101 | Other Fixed Assets | 748,806.00 |
| | Total | 748,806.00 |
| B-11(b) Capital Work-in-Progress | | |
| Code | Head | Amount (Rs.) |
| 412010101 | Capital Work In Progress | 2,173,208.00 |
| | Total | 2,173,208.00 |
| B11-(c) Annual Plan - Capital Expences (Productive Sector) | | |
| Code | Head | Amount (Rs.) |
| 413101004 | Public Irrigation- Lift Irrigation-Canal | 855,345.00 |
| | Total | 855,345.00 |
| B11-(d) Annual Plan - Capital Expences (Service Sector) | | |
| Code | Head | Amount (Rs.) |
| 414120002 | Public Drinking Water Programmes- New Open Well | 334,695.00 |
| 414120004 | Public Drinking Water Programmes- Other Water Sources | 212,547.00 |
| 414120008 | Public Drinking Water Programmes- Pipe Line | 858,712.00 |
| 414140104 | Sanitation And Waste Management-Public Programmes-Waste Eradication-Equipments For Public Use | 16,500.00 |
| 414170002 | Infrastructure Facilities For Anganwadi-Health- Building | 0.00 |
| 414170003 | Infrastructure Facilities For Anganwadi-Sidewall | 0.00 |
| 414220101 | Improvement Of The Service Of Local Governments- Computers And Related Equipments | 454,113.00 |
| 414220108 | Improvement Of The Service Of Local Governments-Asset Register | 120,280.00 |
| | Total | 1,996,847.00 |
| B11-(e) Annual Plan - Capital Expences (Infrastructure Sector) | | |
| Code | Head | Amount (Rs.) |

| | | |
|-----------|---|---------------|
| 415100001 | Streetlights-Line Extension For Existing Street Lights | 2,227,310.00 |
| 415100003 | Streetlights- Streelights | 3,094,853.00 |
| 415110001 | Roads- New Roads | 8,313,891.00 |
| 415110002 | Roads-Mettalled Roads | 1,479,634.00 |
| 415110003 | Roads-Tarred | 32,144,625.00 |
| 415110004 | Roads-Drainage | 0.00 |
| 415110301 | Bridges- New Bridges | 129,739.00 |
| 415110401 | Culverts- New Culverts | 3,735,307.00 |
| 415120002 | Local Self Government Institution Officer Building-New Building | 9,168,739.00 |
| 415120008 | Local Self Government Institution Officer Building- Equipments | 3,546,542.00 |
| 415120009 | Local Self Government Institution Officer Building - Furniture | 5,032,196.00 |
| 415120101 | Other Buildings-Land | 1,518,767.00 |
| 415120102 | Other Buildings-New Building | 0.00 |
| 415120106 | Other Buildings-Sidewall | 8,490,627.00 |
| 415120108 | Other Buildings- Equipments | 8,732.00 |
| 415120109 | Other Buildings- Furniture | 5,000.00 |
| 415130101 | Side Walls-Side Wall Of Rivers | 0.00 |
| 415140001 | Vehicles For Office Use | 893,663.00 |
| | Total | 79,789,625.00 |

B-11(a) Accumulated Depreciation

| Code | Head | Amount (Rs.) |
|-----------|--|----------------|
| 416100101 | Accumulated Depreciation - Buildings | -1,003,641.00 |
| 416100102 | Accumulated Depreciation - Roads and Bridges | -35,714,012.00 |
| 416100103 | Accumulated Depreciation - Sewerage and Drainage | -495.00 |
| 416100104 | Accumulated Depreciation - Waterways | -573,073.00 |
| 416100105 | Accumulated Depreciation - Public Lighting | -3,785,869.00 |
| 416100107 | Accumulated Depreciation - Vehicles | -580,880.00 |
| 416100108 | Accumulated Depreciation - Office and Other Equipment | -2,389,254.00 |
| 416100109 | Accumulated Depreciation - Furniture, Fixtures, Fittings and Electrical Appliances | -1,403,927.00 |
| 416100110 | Accumulated Depreciation - Other Fixed Assets | -1,322,425.00 |
| | Total | -46,773,576.00 |

B-12 Investment –General Fund

| Code | Head | Amount (Rs.) |
|-----------|---|--------------|
| 420700101 | Investments - Co-Operative Institutions | 5,000.00 |
| 420800199 | Other Investments | 5,856.00 |
| | Total | 10,856.00 |

B-13 Sundry Debtors #

| Code | Head | Amount (Rs.) |
|------|-------|--------------|
| | Total | 0.00 |

B-14 Stock in Hand (Inventories)

| Code | Head | Amount (Rs.) |
|-----------|------------------------|--------------|
| 430100103 | Closing Stock - Stores | 63,023.00 |
| | Total | 63,023.00 |

B-15 Sundry Debtors (Receivables)

| Code | Head | Amount (Rs.) |
|-----------|---|--------------|
| 431100101 | Receivables For Property Tax On Residential Buildings(Current) | 28,587.00 |
| 431100102 | Receivables For Property Tax On Residential Buildings (Arrears) | 27,113.00 |
| 431100103 | Receivables For Property Tax On Non-Residential Buildings (Current) | 234,022.00 |
| 431100104 | Receivables For Property Tax On Non-Residential Buildings (Arrears) | 717,321.00 |

| | | |
|-----------|--|---------------|
| 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 |
| 431120104 | Receivables For Profession Tax - Professionals (Arrears) | 0.00 |
| 431120105 | Receivables For Profession Tax - Traders (Current) | 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 |
| 431400101 | Rent Receivables From Buildings(Current) | 0.00 |
| 431400102 | Rent Receivables From Buildings(Arrears) | 0.00 |
| 431400198 | Other Rents Receivables (Current) | 0.00 |
| 431500199 | Receivables of Redemption | 34,403,099.00 |
| 431910101 | State Govt. Cesses/ levies in Property Taxes - Control account | -48,091.00 |
| | Total | 35,362,051.00 |

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 | 847,759.00 |
| | Total | 847,759.00 |

B-17 Cash and Bank Balance

| Code | Head | Amount (Rs.) |
|-----------|---|---------------|
| 450100101 | Cash | 0.00 |
| 450210101 | HDFC Bank-(50100257188003) | 372,640.00 |
| 450210101 | CANARA BANK (MN LAKSHAM VEEDU)- (709101037176) | 983,754.00 |
| 450210101 | CANARA BANK (DISTRESS RELEIF)- (709101033168) | 68,874.00 |
| 450210101 | UBI LITERACY (NON OPERATIVE)- (11519) | 0.80 |
| 450210101 | STATE BANK OF INDIA (MGNREGS)- (31279178372) | 5,239.00 |
| 450210101 | KERALA GRAMIN BANK (SSA)- (40302100101757) | 285,012.00 |
| 450210101 | Union Bank of India-(339202010057009) | 1,269,812.00 |
| 450210101 | UBI (NON OPERATIVE)- (6377) | 0.43 |
| 450210101 | STATE BANK OF INDIA (OAP)- (10459577163) | 21,031.00 |
| 450210101 | STATE BANK OF INDIA (E-PAYMENT)- (36725814681) | 4,604,105.00 |
| 450210102 | KERALA BANK-(10715054439) | 27,390,448.61 |
| 450210102 | DISTRICT CO-OPERATIVE BANK(PYKKA)- (80000740618) | 163,818.00 |
| 450210102 | District Co-operative bank-(80009176638) | 0.00 |
| 450210104 | ADDITIONAL SUB TREASURY, THRISSUR-(799013000000546) | 0.00 |
| 450210201 | TRASURY VPFA 1 (NON OPERATIVE)- (1111111111) | 9,860.00 |
| 450210201 | STSB-Joint Venture-(799011400001456) | 0.00 |
| 450210201 | TREASURY TP ACC (NON OPERATIVE)- (1302) | 500.00 |
| 450220104 | FEDERAL BANK (CFC GRANT)-(15700100055092) | 4,639,062.00 |
| 450240105 | CANARA BANK (Health Grant Diagnostic Infrastructure)- (110043396002) | 25,347.00 |
| 450240105 | CANARA BANK(HEALTH GRANT CONVERSION TO HWC)- (110043396247) | 1,809.00 |
| 450240160 | KERALA GRAMIN BANK (LIFE BHAVANA NIDHI)- (40302101031496) | 7,224.00 |
| | Total | 39,848,536.84 |

B-18 Loans, advances and deposits

| Code | Head | Amount (Rs.) |
|------|------|--------------|
|------|------|--------------|

| | | |
|---|--|---------------------|
| 460100101 | Festival Advance | 0.00 |
| 460100102 | Permanent Advance/Imprest | 200.00 |
| 460500201 | Advance To Implementing Agencies - Deposit With Kerala Water Authority | 85,000.00 |
| 460500202 | Advance To Implementing Agencies - Deposit With Kerala Electricity Board | 3,174,722.00 |
| 460500501 | Advance To Implementing Officers | 85,596.00 |
| 460500801 | Advance to Mahatma Gandhi NREGA/AUEGS Administrative Expense | 1,245,571.00 |
| 460509901 | Advance To Others | 64,069.00 |
| | Total | 4,655,158.00 |
| 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 |