



## Changaroth Grama Panchayat

## Balance Sheet

<b>Balance Sheet as on 31-03-2024</b>			
<b>Code No</b>	<b>Description of items</b>	<b>Schedule No.</b>	<b>Current Year Amount (Rs.)</b>
310000000	Panchayat (General) Fund	B-1	12,164,150.55
311000000	Earmarked Funds	B-2	4,932.00
312000000	Reserves	B-3	126,527,139.00
320000000	Grants, Funds and Contributions for specific purposes	B-4	18,983,075.00
330000000	Secured Loans	B-5	21,353,589.00
331000000	Unsecured Loans	B-6	0.00
340000000	Deposits Received	B-7	416,881.00
341000000	Deposit works	B-8	11,960.00
350000000	Other Liabilities	B-9	3,607,530.45
360000000	Provisions	B-10	0.00
	<b>Total :</b>		<b>183,069,257.00</b>
410000000	Fixed Assets	B-11	490,168.00
412000000	Capital Work-in-Progress	B-11(b)	283,887.00
413000000	Annual Plan - Capital Expences (Productive Sector)	B11-(c)	1,036,404.00
414000000	Annual Plan - Capital Expences (Service Sector)	B11-(d)	12,539,523.00
415000000	Annual Plan - Capital Expences (Infrastructure Sector)	B11-(e)	192,386,606.00
416000000	Accumulated Depreciation	B-11(a)	-121,861,655.00
420000000	Investment –General Fund	B-12	10,681,832.00
421000000	Sundry Debtors #	B-13	0.00
430000000	Stock in Hand (Inventories)	B-14	10,800.00
431000000	Sundry Debtors (Receivables)	B-15	14,395,725.00
432000000	Accumulated provision against bad and doubtful (Receivables)	B-15(a)	0.00
440000000	Pre-paid Expenses	B-16	21,353,589.00
450000000	Cash and Bank Balance	B-17	42,457,187.00
460000000	Loans, advances and deposits	B-18	9,295,191.00
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
	<b>Total :</b>		<b>183,069,257.00</b>

Remarks:

<b>B-1 Panchayat (General) Fund</b>		
<b>Code</b>	<b>Head</b>	<b>Amount (Rs.)</b>
310100101	Panchayat Fund - General Fund	2,888,423.00
310900101	Excess Of Income Over Expenditure	9,275,727.55
	Total	12,164,150.55
<b>B-2 Earmarked Funds</b>		
<b>Code</b>	<b>Head</b>	<b>Amount (Rs.)</b>
311100101	Panchayat'S Distress Relief Fund	4,932.00
	Total	4,932.00
<b>B-3 Reserves</b>		
<b>Code</b>	<b>Head</b>	<b>Amount (Rs.)</b>
312100128	Capital Contribution--Mahatma Gandhi National Rural Employment Guarantee Scheme	22,949,889.00
312100201	Capital Contribution--Development Fund - General - Capital	486,214.00
312100202	Capital Contribution--Development Fund - Special Component Plan – Capital	39,740.00
312100204	Capital Contribution--Development Fund - Central Finance Commission Grant - Basic Tax Grant	1,795,219.00
312100205	Capital Contribution--Development Fund - Central Finance Commission Grant-Performance Grant	29,594.00
312100211	Capital Contribution--Development Fund - Central Finance Commission Grant – Tied fund	3,426,061.00
312100301	Capital Contribution--Maintenance Grant - Road	5,087,623.00
312100302	Capital Contribution--Maintenance Grant - Non-Road	347,569.00
312109901	Capital Contribution	92,365,230.00
	Total	126,527,139.00
<b>B-4 Grants, Funds and Contributions for specific purposes</b>		
<b>Code</b>	<b>Head</b>	<b>Amount (Rs.)</b>
320100121	Integrated Child Protection Scheme (ICPS)	29,200.00
320100128	Mahatma Gandhi National Rural Employment Guarantee Scheme	18,308.00
320100130	Member Of Parliament Local And Development Scheme	26,134.00
320100196	Integrated Child Development Scheme	3,553,853.00
320100197	Literacy Scheme Grant	0.00
320100198	Grant from Suchitwa Mission	959,790.00
320100201	Grants for Specific Purposes - Health Grant	0.00
320100202	Grants for Specific Purposes - Health Grant Towards support for diagnostic InfraStructure to the PHCs	430,683.00
320100203	Grants for Specific Purposes - Health Grant towards buildingless Subcentres, PHCs and CHCs	2,805,500.00
320100204	Grants for Specific Purposes - Health Grant towards conversion of PHCs and Subcentres in to Health and Wellness Centres	409,023.00
320100999	Other Liabilities	22,812.00
320200104	Development Fund - Central Finance Commission Grant - Basic Tax Grant	2,788,803.00
320200113	Development Fund - Central Finance Commission Grant – Tied fund	5,930,830.00
320200305	Grants, Funds & Contributions For Specific Purposes - Other Than Development Fund And State Sponsored Scheme Funds - Grant For Drinking Water Schemes	100,000.00

320300102	Grants, Funds & Contributions For Specific Purposes - Other Government Agencies - Jalandhi	61,074.00
320300103	Grants, Funds & Contributions For Specific Purposes - Other Government Agencies - Total Sanitation	167,424.00
320300199	Grants, Funds & Contributions For Specific Purposes - Other Government Agencies	823,580.00
320400199	Grants, Funds & Contributions For Specific Purposes - Other Financial Institutions	49,380.00
320700204	Contributions For Joint Venture Projects (For Revenue Expenditure) - From Block Panchayats	187,458.00
320700205	Contributions For Joint Venture Projects (For Revenue Expenditure) - From District Panchayats	306,114.00
320700404	Contributions For Other Specific Purposes (For Revenue Expenditure)- From Block Panchayats	30,000.00
320800101	Beneficiary Contributions	209,288.00
320900102	Donations Related to Pandemic/Epidemic Control	73,821.00
	Total	18,983,075.00
<b>B-5 Secured Loans</b>		
<b>Code</b>	<b>Head</b>	<b>Amount (Rs.)</b>
330500201	Secured Loans - Loan From KURDFC	21,353,589.00
	Total	21,353,589.00
<b>B-6 Unsecured Loans</b>		
<b>Code</b>	<b>Head</b>	<b>Amount (Rs.)</b>
	Total	0.00
<b>B-7 Deposits Received</b>		
<b>Code</b>	<b>Head</b>	<b>Amount (Rs.)</b>
340100101	Contractors' Earnest Money Deposit	35,400.00
340100102	Suppliers' Earnest Money Deposit	26,925.00
340100103	Bidders' Earnest Money Deposit	33,800.00
340100201	Contractors' Security Deposit	12,500.00
340100203	Bidders' Security Deposit	0.00
340100301	Contractors' Retention	176,391.00
340100303	Election Deposit	47,500.00
340100401	Road Cutting - Deposit	0.00
340109901	Other Deposits	4,562.00
340200102	Auction Deposit	15,000.00
340200199	Other Deposits	64,803.00
	Total	416,881.00
<b>B-8 Deposit works</b>		
<b>Code</b>	<b>Head</b>	<b>Amount (Rs.)</b>
341200101	Deposit Works - Electrical	11,960.00
	Total	11,960.00
<b>B-9 Other Liabilities</b>		
<b>Code</b>	<b>Head</b>	<b>Amount (Rs.)</b>
350100901	Amount payable to KSEB	0.00

350100902	Amount payable to Telephone Charges	0.00
350109999	Amount payable to Other Creditors	0.00
350110101	Employee Liabilities - Gross Salary Payable	0.00
350110102	Employee Liabilities - Net Salary Payable	465,834.00
350110104	Employer Liabilities - Pension Contributions Payable	65,070.00
350110105	Employee Liabilities – Terminal Leave Encashment Payable	0.00
350110108	Employer Liabilities - Pension Contributions Payable(NPS)	17,976.00
350110199	Other Employee Liabilities Payable	653,767.00
350200101	Recoveries Payable - General Provident Fund	34,000.00
350200102	Recoveries Payable - Kerala Panchayat/Municipal Employees Provident Fund	32,423.00
350200103	Recoveries Payable - State Life Insurance	12,225.00
350200104	Recoveries Payable - Group Insurance Scheme	10,800.00
350200105	Recoveries Payable - Life Insurance Corporation	7,283.00
350200106	Recoveries Payable - Group Personal Accident Insurance Scheme	0.00
350200108	Recoveries Payable - House Building Advance	15,625.00
350200110	Recoveries Payable - Kerala State Financial Enterprises (Ksfe )	15,000.00
350200114	Recoveries Payable - Income Tax Deducted At Source - Salaries	18,500.00
350200115	Recoveries Payable - Dues To Other Local Government Institutions	0.00
350200117	Recoveries Payable - MEDISEP	14,000.00
350200119	Recoveries Payable - Covid	146,400.00
350200199	Recoveries Payable - Other Recoveries From Employees	2,952.00
350200201	Recoveries Payable - Income Tax Deducted At Source	3,130.00
350200202	Recoveries Payable - Value Added Tax	29,618.00
350200203	Recoveries Payable - Kerala Building And Other Construction Workers Welfare Board (KCWWF)	2,602.00
350200204	Recoveries Payable - National Pension Scheme	43,212.00
350200205	Recoveries Payable - Goods and Services Tax (CGST)	264.00
350200206	Recoveries Payable - Goods and Services Tax (SGST)	264.00
350200207	Recoveries Payable - Goods and Services Tax - Tax Deducted at Source (CGST)	714.00
350200208	Recoveries Payable - Goods and Services Tax - Tax Deducted at Source (SGST)	714.00
350300101	Government And Other Dues Payable - Library Cess	291,281.95
350300102	Government And Other Dues Payable - Poor Home Cess	0.00
350300103	Government And Other Dues Payable - Value Added Tax	11,348.00
350300107	Government And Other Dues Payable - River Management Fund	231,988.50
350300108	Government And Other Dues Payable - Royalty	649,235.00
350300109	Government And Other Dues Payable - Cinema Cess	340.00
350300112	Government And Other Dues Payable -Value of Court Fee Stamp	1,435.00
350409901	Refunds Payable - Others	92,582.00
350410101	Advance Collection Of Revenues - Property Tax On Residential Buildings	192,207.00
350410102	Advance Collection Of Revenues - Profession Tax - Institutions/Professionals /Traders	288,140.00
350410104	Advance Collection Of Revenues - Property Tax On Non-Residential Buildings	30,398.00
350410301	Advance Collection Of Revenues - License Fees For Factories, Traders, Enterpreneurs and Other Services	223,100.00
350410399	Advance Collection Of Revenues - Other Fees	300.00

350800101	Liability In Respect Of Stale Cheques	2,802.00
	Total	3,607,530.45
<b>B-10 Provisions</b>		
<b>Code</b>	<b>Head</b>	<b>Amount (Rs.)</b>
	Total	0.00
<b>B-11 Fixed Assets</b>		
<b>Code</b>	<b>Head</b>	<b>Amount (Rs.)</b>
410800101	Other Fixed Assets	490,168.00
	Total	490,168.00
<b>B-11(b) Capital Work-in-Progress</b>		
<b>Code</b>	<b>Head</b>	<b>Amount (Rs.)</b>
412010101	Capital Work In Progress	283,887.00
	Total	283,887.00
<b>B11-(c) Annual Plan - Capital Expences (Productive Sector)</b>		
<b>Code</b>	<b>Head</b>	<b>Amount (Rs.)</b>
413100003	Agricultural Development-Infrastructure Facilities-Computers And Peripharals Of Krishi Bhavan	99,999.00
413100106	Agriculture - Machinery Equipments(Public)-Stand Pumb	24,821.00
413100115	Agriculture - Machinery Equipments(Public)-Transplanter	863,484.00
413101001	Public Irrigation- Lift Irrigation- Pumb Set	48,100.00
	Total	1,036,404.00
<b>B11-(d) Annual Plan - Capital Expences (Service Sector)</b>		
<b>Code</b>	<b>Head</b>	<b>Amount (Rs.)</b>
414102101	Books For Library-Purchases Of Reading Books	553,490.00
414110010	Medical Institution-Alloppathy- Medical Equipments For Health Institutions	1,003,651.00
414110106	Medical Institution-Ayurveda-Sidewall	113,590.00
414120001	Public Drinking Water Programmes-One Time Electric Connection For Drinking Water Projects	157,000.00
414120002	Public Drinking Water Programmes- New Open Well	2,206,286.00
414120003	Public Drinking Water Programmes- New Borewell	1,191,579.00
414120006	Public Drinking Water Programmes- Motor Pumb Set	261,223.00
414120007	Public Drinking Water Programmes-Tank	51,826.00
414120008	Public Drinking Water Programmes- Pipe Line	5,211,120.00
414130001	Public Programmes-Toilet	510,816.00
414130004	Public Programmes-Sanitary Units	38,500.00
414130105	Waste Management - Sewage Tratment	103,870.00
414130106	Waste Management - Sewerage Treatment Plant	222,897.00
414140102	Sanitation And Waste Management-Public Programmes- Waste Processing Plant	336,000.00
414140103	Sanitation And Waste Management-Public Programmes- Vehicles For Disposing Waste	165,900.00
414170003	Infrastructure Facilities For Anganwadi-Sidewall	133,980.00
414220101	Improvement Of The Service Of Local Governments- Computers And Related Equipments	159,336.00
414220201	Improvement Of The Service Of Transferred Institutions- Computers And Peripharals	56,549.00

414220202	Improvement Of The Service Of Transferred Institutions- Computers And Peripharals	61,910.00
	Total	12,539,523.00

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

Code	Head	Amount (Rs.)
415100001	Streetlights-Line Extension For Existing Street Lights	0.00
415100003	Streetlights- Streelights	1,036,912.00
415100101	Electrification Of Offices-Office Electrification	131,311.00
415110001	Roads- New Roads	27,345,907.00
415110002	Roads-Mettalled Roads	10,335,842.00
415110003	Roads-Tarred	65,603,374.00
415110005	Roads - Connectivity Plan	22,800.00
415110201	Footpaths- Foot Paths	41,609,568.00
415110301	Bridges- New Bridges	2,095,216.00
415110401	Culverts- New Culverts	2,278,894.00
415110701	Bus Waiting Shed- New Waiting Shed	475,609.00
415120002	Local Self Government Institution Officer Building-New Building	524,366.00
415120008	Local Self Government Institution Officer Building- Equipments	3,002,790.00
415120009	Local Self Government Institution Officer Building - Furniture	6,437,674.00
415120101	Other Buildings-Land	520,131.00
415120102	Other Buildings-New Building	21,077,848.00
415120105	Other Buildings-Sanitation Facilities	69,605.00
415120106	Other Buildings-Sidewall	8,936,364.00
415120108	Other Buildings- Equipments	52,389.00
415120109	Other Buildings- Furniture	39,740.00
415140001	Vehicles For Office Use	790,266.00
	Total	192,386,606.00

**B-11(a) Accumulated Depreciation**

Code	Head	Amount (Rs.)
416100101	Accumulated Depreciation - Buildings	-3,645,148.00
416100102	Accumulated Depreciation - Roads and Bridges	-102,528,631.00
416100103	Accumulated Depreciation - Sewerage and Drainage	-89,131.00
416100104	Accumulated Depreciation - Waterways	-2,459,547.00
416100105	Accumulated Depreciation - Public Lighting	-825,465.00
416100106	Accumulated Depreciation - Plant and Machinery	-622,730.00
416100107	Accumulated Depreciation - Vehicles	-561,429.00
416100108	Accumulated Depreciation - Office and Other Equipment	-1,964,954.00
416100109	Accumulated Depreciation - Furniture, Fixtures, Fittings and Electrical Appliances	-3,720,267.00
416100110	Accumulated Depreciation - Other Fixed Assets	-5,444,353.00
	Total	-121,861,655.00

**B-12 Investment –General Fund**

Code	Head	Amount (Rs.)
420700101	Investments - Co-Operative Institutions	10,000.00
420800101	Investments - Fixed Deposits	10,671,832.00

	Total	10,681,832.00
<b>B-13 Sundry Debtors #</b>		
<b>Code</b>	<b>Head</b>	<b>Amount (Rs.)</b>
	Total	0.00
<b>B-14 Stock in Hand (Inventories)</b>		
<b>Code</b>	<b>Head</b>	<b>Amount (Rs.)</b>
430100103	Closing Stock - Stores	10,800.00
	Total	10,800.00
<b>B-15 Sundry Debtors (Receivables)</b>		
<b>Code</b>	<b>Head</b>	<b>Amount (Rs.)</b>
431100101	Receivables For Property Tax On Residential Buildings(Current)	2,027.00
431100102	Receivables For Property Tax On Residential Buildings (Arrears)	1,928.00
431100103	Receivables For Property Tax On Non-Residential Buildings (Current)	716.00
431100104	Receivables For Property Tax On Non-Residential Buildings (Arrears)	1,362.00
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
431120106	Receivables For Profession Tax - Traders (Arrears)	0.00
431300101	Receivables ForLicence Fees For Factories, Traders, Entrepreneurs and Other Services (Current)	0.00
431300102	Receivables For Licence Fees For Factories, Traders, Entrepreneurs and Other Services (Arrears)	0.00
431400101	Rent Receivables From Buildings(Current)	0.00
431400102	Rent Receivables From Buildings(Arrears)	180,000.00
431500199	Receivables of Redemption	14,209,983.00
431910101	State Govt. Cesses/ levies in Property Taxes - Control account	-291.00
	Total	14,395,725.00
<b>B-15(a) Accumulated provision against bad and doubtful (Receivables)</b>		
<b>Code</b>	<b>Head</b>	<b>Amount (Rs.)</b>
	Total	0.00
<b>B-16 Pre-paid Expenses</b>		
<b>Code</b>	<b>Head</b>	<b>Amount (Rs.)</b>
440500101	Prepaid Programme Expenses	21,353,589.00
	Total	21,353,589.00
<b>B-17 Cash and Bank Balance</b>		
<b>Code</b>	<b>Head</b>	<b>Amount (Rs.)</b>
450100101	Cash	113,741.00
450210101	FEDERAL BANK-( 14150200007695)	462,718.00
450210101	KERALA GRAMIN BANK-( 40124100112168)	0.00
450210101	State Bank of India-( 32188496721)	26,693.00
450210101	State Bank of India-( 31281757468)	15,512.00
450210101	SBI OWNFUND-( 30722064267)	4,796,348.00
450210101	KERALA GRAMIN BANK - MGNREGS-( 40124100114880)	22,110.00

450210101	CANARA BANK JALANIDHI-( 4086101005760)	61,074.00
450210101	CANARA BANK NEW INDIA LITERACY PROGRAMME-( 110073509283)	0.00
450210101	KGB CFC GRANT-( 40124101049981)	8,741,247.00
450210101	KGB COVID DONATION 40124101061664-( 40124101061664)	74,357.00
450210101	CANARA BANK DIAGNOSTIC 110042507160-( 110042507160)	227,236.00
450210101	CANARA BANK CONVERSION OF RURAL PHC 110042516350-( 110042516350)	409,023.00
450210101	CANARA BANK BUILDINGLESS 110042516198-( 110042516198)	2,805,500.00
450210101	SBI E-PAYMENT 67388816474-( 67388816474)	3,788,886.00
450210101	Canara Bank-( 4086108004162)	0.00
450210101	CANARA BANK - LIFE LOAN 110043880100-( 110043880100)	104,664.00
450210102	Other Co-operative Bank-( 5016)	5,129.00
450210102	OTHER CO-OPERATIVE BANK-( 5503)	20,340,831.00
450210104	SUB TREASURY, PERAMBRA-( 799013000001094)	21,250.00
450210104	TSB OWN FUND BANKING 799010100142731-( 799010100142731)	440,868.00
450210104	Sub Treasury, Perambra-( 799011400001475)	0.00
	Total	42,457,187.00

#### **B-18 Loans, advances and deposits**

<b>Code</b>	<b>Head</b>	<b>Amount (Rs.)</b>
460100101	Festival Advance	20,000.00
460100102	Permanent Advance/Imprest	200.00
460100103	Temporary Advance For Official Purposes	0.00
460100105	Tour Traveling Allowance Advance	0.00
460100199	Other Advances	400,000.00
460400102	Advance To Suppliers- Hire Purchase Assets	193,000.00
460500202	Advance To Implementing Agencies - Deposit With Kerala Electricity Board	2,040,175.00
460500501	Advance To Implementing Officers	2,285,869.00
460500601	Advance to Gramalakshmi Mudralayam	0.00
460500801	Advance to Mahatma Gandhi NREGA/AUEGS Administrative Expense	4,265,849.00
460509901	Advance To Others	90,098.00
	Total	9,295,191.00

#### **B-18(a) Accumulated provision against Loans, Advances and Deposits**

<b>Code</b>	<b>Head</b>	<b>Amount (Rs.)</b>
	Total	0.00

#### **B-19 Other Assets**

<b>Code</b>	<b>Head</b>	<b>Amount (Rs.)</b>
	Total	0.00

#### **B-20 Miscellaneous Expenditure to be written off**

<b>Code</b>	<b>Head</b>	<b>Amount (Rs.)</b>
	Total	0.00