



## Kottur Grama Panchayat Office

### Balance Sheet Schedule

2026-03-31

| SN | Code    | Description of Items                                                                                                   | Current Year Amount |
|----|---------|------------------------------------------------------------------------------------------------------------------------|---------------------|
|    |         | <b>Schedule B1: Municipal (General) Fund [Code No 310]</b>                                                             |                     |
| 1  | 3101001 | General Fund                                                                                                           | 6066369             |
| 2  | 3109001 | Excess of Income Over Expenditure                                                                                      | 81819166            |
|    |         | <b>Total of Municipal (General) Fund [Code No 310]</b>                                                                 | <b>87885535</b>     |
|    |         | <b>Schedule B2: Earmarked Fund</b>                                                                                     |                     |
| 1  | 3111101 | Distress Relief Fund                                                                                                   | 26771               |
|    |         | <b>Total of Earmarked Fund</b>                                                                                         | <b>26771</b>        |
|    |         | <b>Schedule B3: Reserves</b>                                                                                           |                     |
| 1  | 3121001 | Capital Contribution                                                                                                   | 231735389           |
|    |         | <b>Total of Reserves</b>                                                                                               | <b>231735389</b>    |
|    |         | <b>Schedule B4: Grants, Contribution for Specific Purposes</b>                                                         |                     |
| 1  | 3201001 | Grants for Specific Purposes - Health Grant towards conversion of PHCs and Subcentres into Health and Wellness Centres | 223864              |

| SN       | Code           | Description of Items                                                                                                              | Current Year Amount |
|----------|----------------|-----------------------------------------------------------------------------------------------------------------------------------|---------------------|
| 2        | 3201002        | Grants for Specific Purposes - Health Grant Towards support for diagnostic InfraStructure to the PHCs                             | 310870              |
| 3        | 3201004        | Central Finance Commission Grant - Tied                                                                                           | 5640905             |
| 4        | 3201005        | Central Finance Commission Grant - Untied                                                                                         | 4649634             |
| 5        | 3201020        | Integrated Child Development Service                                                                                              | 6868588             |
| 6        | 3201023        | Member Of Parliament Local And Development Scheme                                                                                 | 0                   |
| 7        | 3201024        | National Health Mission                                                                                                           | 1554873             |
| 8        | 3201027        | Swaccha Bharat Mission - Grameen                                                                                                  | 0                   |
| <b>9</b> | <b>3201035</b> | <b>Total Sanitation Campaign</b>                                                                                                  | <b>888764</b>       |
| 10       | 3201042        | Nirmal Puraskar                                                                                                                   | 140186              |
| 11       | 3202001        | Development Fund - General                                                                                                        | 0                   |
| 12       | 3202002        | Development Fund - Special Component Plan                                                                                         | 0                   |
| 13       | 3202003        | Development Fund - Tribal Sub-Plan                                                                                                | 0                   |
| 14       | 3202009        | Maintenance Fund - Road Assets                                                                                                    | 0                   |
| 15       | 3202010        | Maintenance Fund - Non-Road Assets                                                                                                | 0                   |
| 16       | 3202019        | Grants, Funds & Contributions For Specific Purposes - Other Government Agencies - Jananidhi                                       | 2193997             |
| 17       | 3202021        | Grants, Funds & Contributions For Specific Purposes - Other Than Development Fund And State Sponsored Scheme Funds - Life Mission | 1158165             |
| 18       | 3202026        | Library Grant                                                                                                                     | 0                   |
| 19       | 3202028        | Grants For Specific Purposes - Disaster Management                                                                                | 0                   |
| 20       | 3203001        | Grant from Other Government Agencies                                                                                              | 560                 |
| 21       | 3208010        | Beneficiary Contribution                                                                                                          | 484358              |

| SN                                                         | Code    | Description of Items                                           | Current Year Amount |
|------------------------------------------------------------|---------|----------------------------------------------------------------|---------------------|
| 22                                                         | 3208097 | Donations Related to Pandemic/Epidemic Control                 | 32724               |
| 23                                                         | 3208099 | Other Grants & Contributions for Specific Purpose              | 1314839             |
| 24                                                         | 3209001 | Contribution to Joint Venture Projects from District Panchayat | 10170               |
| 25                                                         | 3209002 | Contribution to Joint Venture Projects from Block Panchayat    | 0                   |
| 26                                                         | 3201044 | Mahatma Gandhi National Rural Employment Scheme (MGNREGS)      | 2658                |
| 27                                                         | 3202032 | Literacy Scheme Grant                                          | 0                   |
| <b>Total of Grants, Contribution for Specific Purposes</b> |         |                                                                | <b>25475155</b>     |
|                                                            |         | <b>Schedule B5: Secured Loans</b>                              |                     |
| 1                                                          | 3305003 | Loan from K.U.R.D.F.C                                          | 25283275            |
| <b>Total of Secured Loans</b>                              |         |                                                                | <b>25283275</b>     |
|                                                            |         | <b>Schedule B7: Deposits Received</b>                          |                     |
| 1                                                          | 3401001 | Earnest Money Deposit                                          | 139219              |
| 2                                                          | 3401002 | Security Deposit                                               | 31702               |
| 3                                                          | 3401003 | Retention                                                      | 507874              |
| 4                                                          | 3402002 | Auction Deposit                                                | 10962               |
| 5                                                          | 3402006 | Election Deposit(Candidate)                                    | 171000              |
| 6                                                          | 3408099 | Other deposits received                                        | 88427               |
| <b>Total of Deposits Received</b>                          |         |                                                                | <b>949184</b>       |
|                                                            |         | <b>Schedule B8: Other Liabilities</b>                          |                     |
| 1                                                          | 3501001 | Suppliers Control Account                                      | 0                   |
| 2                                                          | 3501002 | Contractors Control Account                                    | 0                   |

| SN | Code    | Description of Items                                                                | Current Year Amount |
|----|---------|-------------------------------------------------------------------------------------|---------------------|
| 3  | 3501101 | Gross Salary Payable                                                                | 0                   |
| 4  | 3501102 | Net Salary Payable                                                                  | 818345              |
| 5  | 3501122 | Leave Salary Payable                                                                | 0                   |
| 6  | 3501301 | Employers Liabilities - Pension Contribution (NPS)                                  | 42126               |
| 7  | 3502001 | Recoveries Payable - General Provident Fund                                         | 11620               |
| 8  | 3502002 | Recoveries Payable - Kerala Panchayat Employees Provident Fund                      | 83200               |
| 9  | 3502003 | Recoveries Payable - Subscription to Provident Fund for Municipal Regular employees | 0                   |
| 10 | 3502006 | Recoveries Payable - Insurance Premium                                              | 8575                |
| 11 | 3502010 | Recoveries Payable - Dues to other LSGIs                                            | 0                   |
| 12 | 3502012 | Recoveries Payable - State Life Insurance                                           | 14435               |
| 13 | 3502013 | Recoveries Payable - Group Saving Life Insurance                                    | 0                   |
| 14 | 3502014 | Recoveries Payable - Group Insurance                                                | 12500               |
| 15 | 3502017 | Recoveries Payable-GPAIS                                                            | 0                   |
| 16 | 3502020 | Recoveries Payable - Employee Share NPS                                             | 42126               |
| 17 | 3502021 | Recoveries Payable - EPF                                                            | 0                   |
| 18 | 3502022 | Recoveries Payable -Medisep -Regular                                                | 13740               |
| 19 | 3502025 | Recoveries Payable - Income Tax Deducted at Source                                  | 0                   |
| 20 | 3502026 | Recoveries Payable - Kerala Construction Workers Welfare Fund                       | 0                   |
| 21 | 3502028 | Recoveries Payable - Other Recoveries                                               | 0                   |
| 22 | 3503001 | Government and Other Dues Payable - Library Cess Payable                            | 249295              |

| SN                                | Code    | Description of Items                               | Current Year Amount |
|-----------------------------------|---------|----------------------------------------------------|---------------------|
| 23                                | 3503005 | Government and Other Dues Payable-TDS - CGST       | 0                   |
| 24                                | 3503006 | Government and Other Dues Payable-TDS - SGST       | 0                   |
| 25                                | 3503008 | Government and Other Dues Payable - CGST           | 90                  |
| 26                                | 3503009 | Government and Other Dues Payable - SGST           | 90                  |
| 27                                | 3503013 | Government and Other Dues Payable - Others payable | 1390                |
| 28                                | 3504002 | Refund Payable - Profession Tax                    | 0                   |
| 29                                | 3504099 | Refund Payable - Others                            | 0                   |
| 30                                | 3504101 | Advance Collection of Revenues                     | 249383              |
| 31                                | 3508001 | Liability in respect of Stale Cheque               | 37063               |
| 32                                | 3501116 | Pension Contribution Payable                       | 100719              |
| 33                                | 3503018 | Cess on KCWWF Payable                              | 0                   |
| 34                                | 3508099 | Other Liabilities Payable                          | 1698282             |
| 35                                | 3502030 | Recoveries Payable - House Building Advance        | 15650               |
| 36                                | 3502038 | Recoveries Payable - PF Loan Repayment - KPEPF     | 0                   |
| 37                                | 3501099 | Other Creditors Controll Account                   | 15925               |
| 38                                | 3503099 | Other Payable                                      | 0                   |
| 39                                | 3504018 | Refund Payable - Grants and Funds                  | 0                   |
| <b>Total of Other Liabilities</b> |         |                                                    | <b>3414554</b>      |
|                                   |         | <b>Schedule B12: Investments</b>                   |                     |
| 1                                 | 4201001 | Investments                                        | 2600                |
| 2                                 | 4208001 | Fixed Deposits                                     | 4516777             |
| <b>Total of Investments</b>       |         |                                                    | <b>4519377</b>      |

| SN | Code    | Description of Items                                                         | Current Year Amount |
|----|---------|------------------------------------------------------------------------------|---------------------|
|    |         | <b>Schedule B13: Stock in Hand</b>                                           |                     |
| 1  | 4301002 | Purchase of Material - Stores                                                | 0                   |
|    |         | <b>Total of Stock in Hand</b>                                                | <b>0</b>            |
|    |         | <b>Schedule B14: Sudry Debtors (Receivables)</b>                             |                     |
| 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  | 4315002 | Receivables from Government (redemption amount)                              | 12778301            |
| 6  | 4315004 | Receivables - Developement Fund - General                                    | 0                   |
| 7  | 4315005 | Receivables - Developement Fund - SCP                                        | 0                   |
| 8  | 4315006 | Receivables - Developement Fund - TSP                                        | 0                   |
| 9  | 4315007 | Receivables - Maintenance - Road                                             | 0                   |
| 10 | 4315008 | Receivables - Maintenance - Non Road                                         | 0                   |
| 11 | 4315009 | Receivables - Central Finance Commission Grant - Tied                        | 0                   |
| 12 | 4315010 | Receivables - Central Finance Commission Grant - Untied                      | 0                   |
| 13 | 4315011 | Receivables - General Purpose Fund                                           | 0                   |
| 14 | 4319101 | State Govt Cesses/ levies in Property Taxes - Control account - Library Cess | (9049)              |
| 15 | 4315201 | Revenue Recovery - Receivables                                               | 189913              |
| 16 | 4311003 | Receivables For Property Tax On Residential Buildings(Current)               | 0                   |

| SN                                          | Code    | Description of Items                                                                   | Current Year Amount |
|---------------------------------------------|---------|----------------------------------------------------------------------------------------|---------------------|
| 17                                          | 4311004 | Receivables For Property Tax On Residential Buildings (Arrears)                        | 0                   |
| 18                                          | 4311005 | Receivables For Property Tax On Non-Residential Buildings (Current)                    | 0                   |
| 19                                          | 4313007 | Receivables for Private Hospital & Paramedical Institutions Registration Fee (Current) | 0                   |
| 20                                          | 4313009 | Receivable for Tutorial College Registration Fee (Current)                             | 0                   |
| <b>Total of Sudry Debtors (Receivables)</b> |         |                                                                                        | <b>12959165</b>     |
|                                             |         | <b>Schedule B16: Pre-paid Expenses</b>                                                 |                     |
| 1                                           | 4401001 | Prepaid Programme Expenses                                                             | 25837590            |
| <b>Total of Pre-paid Expenses</b>           |         |                                                                                        | <b>25837590</b>     |
|                                             |         | <b>Schedule B17: Cash and Bank balance</b>                                             |                     |
| 1                                           | 4501001 | Cash                                                                                   | 0                   |
| 2                                           | 4502101 | BoB BIODIVERSITY MANAGEMENT44870100009282                                              | 42773               |
| 3                                           | 4502101 | FB OWNFUND 26210100003610                                                              | 347666              |
| 4                                           | 4502101 | KB KERALA BANK FD INTEREST 165212803200022                                             | 230954              |
| 5                                           | 4502101 | KGB - 40144101089208                                                                   | 2065215             |
| 6                                           | 4502101 | KGBBHAVANANIDHI 40144101034767                                                         | 641                 |
| 7                                           | 4502101 | KGB CFC 40144101045815                                                                 | 10290539            |
| 8                                           | 4502101 | KGB COVID19 40144101062593                                                             | 28633               |
| 9                                           | 4502101 | KGB HEALTH GRANTDIAGNO40144101068384                                                   | 310870              |
| 10                                          | 4502101 | KGBHEALTH GRANT TOWARDS CONVERSION OF RURAL PHC 40144101068409                         | 223864              |
| 11                                          | 4502101 | KGB JALANIDHI 40144101011508                                                           | 1477599             |

| SN | Code    | Description of Items                                 | Current Year Amount |
|----|---------|------------------------------------------------------|---------------------|
| 12 | 4502101 | KGB JALANIDHI SUSTHIRA PADHATHI<br>40144101062061    | 1492448             |
| 13 | 4502101 | KGB JALJEEVAN 40144101062052                         | 697865              |
| 14 | 4502101 | KGB LIFE MISSION 40144101068931                      | 88081               |
| 15 | 4502101 | KGB MGNREGS 40144100112202                           | 2658                |
| 16 | 4502101 | KGB MGNREGS IF WORK 40144111000441                   | 0                   |
| 17 | 4502101 | KGB MPLADS40144101079450                             | 0                   |
| 18 | 4502101 | KGB MP LADS HOLDING 40144101085798                   | 0                   |
| 19 | 4502101 | KGB N N KAKKAD 40144101038152                        | 3591                |
| 20 | 4502101 | KGB OWN FUND40144101005464                           | 14404584            |
| 21 | 4502101 | KGB PRESIDENT DISTRESS RELIEF FUND<br>40144101037597 | 26771               |
| 22 | 4502101 | KGB SAKSHARATHA 40144100109652                       | 0                   |
| 23 | 4502101 | OCBOWNFUND 8KT10001002002634                         | 616559              |
| 24 | 4502101 | SBI E PAYMENT 67390307653                            | 769509              |
| 25 | 4502101 | SBI QR CODE 42182372138                              | 444625              |
| 26 | 4502201 | 1709 LGTSB 799013000000259                           | (199597)            |
| 27 | 4502202 | 1709 Development fund S C P                          | 0                   |
| 28 | 4502202 | 1709 Development fund T S P                          | 0                   |
| 29 | 4502202 | 1709 Maintenance fund Non Road                       | 0                   |
| 30 | 4502202 | 1709 Maintenance fund Road                           | 0                   |
| 31 | 4502202 | Development fund General                             | 0                   |
| 32 | 4502203 | Treasury (B fund)                                    | 0                   |

| SN                                           | Code    | Description of Items                              | Current Year Amount |
|----------------------------------------------|---------|---------------------------------------------------|---------------------|
| <b>Total of Cash and Bank balance</b>        |         |                                                   | <b>33365848</b>     |
|                                              |         | <b>Schedule B18: Loans, Advances and Deposits</b> |                     |
| 1                                            | 4601001 | Festival Advance to Employees                     | 0                   |
| 2                                            | 4601002 | Imprest                                           | 200                 |
| 3                                            | 4604001 | Advance to Suppliers                              | 0                   |
| 4                                            | 4605002 | Advance to Implementing Agencies                  | 135700              |
| 5                                            | 4605003 | Advance to Implementing Officers                  | 20286               |
| 6                                            | 4605004 | Temporary Advances for Official Purposes          | 4800                |
| 7                                            | 4605005 | Advance to Mahatma Gandhi NREGS/ AUEGS            | 1899274             |
| 8                                            | 4601007 | Travelling Allowance Advance                      | 3000                |
| <b>Total of Loans, Advances and Deposits</b> |         |                                                   | <b>2063260</b>      |
|                                              |         | <b>Schedule B9: Fixed Assets</b>                  |                     |
| 1                                            | 4101001 | Land                                              | 12695743            |
| 2                                            | 4102002 | Administrative Buildings                          | 2089252             |
| 3                                            | 4102011 | Public Comfort Stations                           | 75597               |
| 4                                            | 4102015 | Buildings - Sanitation and Waste Management       | 1608142             |
| 5                                            | 4102016 | Other Buildings                                   | 44006539            |
| 6                                            | 4102017 | Compound Wall                                     | 320000              |
| 7                                            | 4103001 | Concrete Roads                                    | 80367685            |
| 8                                            | 4103002 | Black Topped Roads                                | 108124560           |
| 9                                            | 4103003 | Interlocked Roads                                 | 546944              |
| 10                                           | 4103004 | Footpath                                          | 12788882            |

| SN | Code    | Description of Items                                  | Current Year Amount |
|----|---------|-------------------------------------------------------|---------------------|
| 11 | 4103005 | Metalled Roads                                        | 14265837            |
| 12 | 4103007 | Other Roads                                           | 1008247             |
| 13 | 4103010 | Culverts                                              | 3948910             |
| 14 | 4103012 | Side Walls                                            | 711441              |
| 15 | 4103099 | Other Constructions                                   | 91955004            |
| 16 | 4103102 | Drainage                                              | 1219900             |
| 17 | 4103205 | Distribution & Regulation System - Public Lighting    | 3844673             |
| 18 | 4104001 | Plant & Machinery                                     | 1451315             |
| 19 | 4105001 | Vehicles                                              | 1684137             |
| 20 | 4106001 | Office & Other Equipments                             | 6616461             |
| 21 | 4106002 | Computers, Printers & Peripherals                     | 1208017             |
| 22 | 4107001 | Furniture, Fixtures, Fittings & Electrical Appliances | 8168525             |
| 23 | 4108001 | Other Fixed Assets                                    | 3121613             |
| 24 | 4102019 | Free Style Open Gym                                   | 190334              |

**Total of Fixed Assets**

**402017758**

|   |         |                                               |            |
|---|---------|-----------------------------------------------|------------|
|   |         | <b>Schedule B10: Accumulated Depreciation</b> |            |
| 1 | 4112001 | Accumulated Depreciation-Buildings            | (3995759)  |
| 2 | 4113001 | Accumulated Depreciation - Roads              | (69136490) |
| 3 | 4113201 | Accumulated Depreciation-Watersupply          | (25362724) |
| 4 | 4113301 | Accumulated Depreciation-Public Lighting      | (501978)   |
| 5 | 4114001 | Accumulated Depreciation-Plant & Machinery    | (141162)   |
| 6 | 4115001 | Accumulated Depreciation-Vehicles             | (712962)   |

| SN                                       | Code    | Description of Items                                                | Current Year Amount |
|------------------------------------------|---------|---------------------------------------------------------------------|---------------------|
| 7                                        | 4116001 | Accumulated Depreciation-Office & Other Equipment                   | (2470347)           |
| 8                                        | 4117001 | Accumulated Depreciation-Furniture, Fixtures, Fittings & Electrical | (3698186)           |
| 9                                        | 4118001 | Accumulated Depreciation-Other Fixed Assets                         | (1552286)           |
| <b>Total of Accumulated Depreciation</b> |         |                                                                     | <b>(107571894)</b>  |
|                                          |         | <b>Schedule B11: Capital Work in Progress</b>                       |                     |
| 1                                        | 4120101 | Capital Work In Progress                                            | 1578759             |
| <b>Total of Capital Work in Progress</b> |         |                                                                     | <b>1578759</b>      |