



Karassery Grama Panchayat

Balance Sheet

Balance Sheet as on 31-03-2024			
Code No	Description of items	Schedule No.	Current Year Amount (Rs.)
310000000	Panchayat (General) Fund	B-1	-9,456,679.00
311000000	Earmarked Funds	B-2	113,913.00
312000000	Reserves	B-3	161,709,929.00
320000000	Grants, Funds and Contributions for specific purposes	B-4	20,588,683.00
330000000	Secured Loans	B-5	47,963,102.00
331000000	Unsecured Loans	B-6	0.00
340000000	Deposits Received	B-7	1,099,940.00
341000000	Deposit works	B-8	0.00
350000000	Other Liabilities	B-9	2,804,892.00
360000000	Provisions	B-10	0.00
	Total :		224,823,780.00
410000000	Fixed Assets	B-11	351,743.00
412000000	Capital Work-in-Progress	B-11(b)	1,503,428.00
413000000	Annual Plan - Capital Expences (Productive Sector)	B11-(c)	54,093.00
414000000	Annual Plan - Capital Expences (Service Sector)	B11-(d)	15,360,182.00
415000000	Annual Plan - Capital Expences (Infrastructure Sector)	B11-(e)	198,242,819.00
416000000	Accumulated Depreciation	B-11(a)	-80,384,062.00
420000000	Investment –General Fund	B-12	0.00
421000000	Sundry Debtors #	B-13	0.00
430000000	Stock in Hand (Inventories)	B-14	6,000.00
431000000	Sundry Debtors (Receivables)	B-15	289,093.00
432000000	Accumulated provision against bad and doubtful (Receivables)	B-15(a)	0.00
440000000	Pre-paid Expenses	B-16	50,867,145.00
450000000	Cash and Bank Balance	B-17	35,090,475.00
460000000	Loans, advances and deposits	B-18	3,442,864.00
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 :		224,823,780.00

Remarks:

B-1 Panchayat (General) Fund		
Code	Head	Amount (Rs.)
310100101	Panchayat Fund - General Fund	1,621,284.00
310900101	Excess Of Income Over Expenditure	-11,077,963.00
	Total	-9,456,679.00
B-2 Earmarked Funds		
Code	Head	Amount (Rs.)
311100101	Panchayat'S Distress Relief Fund	101,177.00
311710101	Endowments	12,736.00
	Total	113,913.00
B-3 Reserves		
Code	Head	Amount (Rs.)
312100128	Capital Contribution--Mahatma Gandhi National Rural Employment Guarantee Scheme	5,259,344.00
312100181	Capital Contribution--Total Sanitation Campaign	813,000.00
312100201	Capital Contribution--Development Fund - General - Capital	1,886,232.00
312100202	Capital Contribution--Development Fund - Special Component Plan – Capital	466,472.00
312100203	Capital Contribution--Development Fund - Tribal Sub-Plan - Capial	280,097.00
312100204	Capital Contribution--Development Fund - Central Finance Commission Grant - Basic Tax Grant	2,719,819.00
312100211	Capital Contribution--Development Fund - Central Finance Commission Grant – Tied fund	2,172,559.00
312100301	Capital Contribution--Maintenance Grant - Road	2,409,712.00
312100302	Capital Contribution--Maintenance Grant - Non-Road	2,409,241.00
312109901	Capital Contribution	143,293,453.00
312110001	Beneficiary Contribution (Utilised)	0.00
	Total	161,709,929.00
B-4 Grants, Funds and Contributions for specific purposes		
Code	Head	Amount (Rs.)
320100105	Awards And Honours - Central Government	300,000.00
320100128	Mahatma Gandhi National Rural Employment Guarantee Scheme	5,128.00
320100130	Member Of Parliament Local And Development Scheme	0.00
320100139	National Health Mission	0.00
320100152	Other Schemes	500,000.00
320100196	Integrated Child Developement Scheme	1,031,160.00
320100198	Grant from Suchitwa Mission	892,636.00
320100201	Grants for Specific Purposes - Health Grant	0.00
320100202	Grants for Specific Purposes - Health Grant Towards support for diagnostic InfraStructure to the PHCs	412,154.00
320100204	Grants for Specific Purposes - Health Grant twards conversion of PHCs and Subcentres in to Health and Wellness Centres	314,002.00
320100999	Other Liabilities	27,567.00
320200104	Development Fund - Central Finance Commission Grant - Basic Tax Grant	3,871,857.00
320200113	Development Fund - Central Finance Commission Grant – Tied fund	8,064,243.00
320200214	Fund For Transferred Institutions - Development Of Scheduled Tribes- Capital	427,679.00

320200306	Grants, Funds & Contributions For Specific Purposes - Other Than Development Fund And State Sponsored Scheme Funds - Local Area Development Fund For Members Of Parliament	52,606.00
320200399	Grants, Funds & Contributions For Specific Purposes - Other Than Development Fund And State Sponsored Scheme Funds - Other Purposes	0.00
320300102	Grants, Funds & Contributions For Specific Purposes - Other Government Agencies - Jalanidhi	399,156.00
320300103	Grants, Funds & Contributions For Specific Purposes - Other Government Agencies - Total Sanitation	0.00
320300199	Grants, Funds & Contributions For Specific Purposes - Other Government Agencies	2,710,457.00
320700104	Contributions For Joint Venture Projects (For Capital Expenditure) - From Block Panchayats	0.00
320700105	Contributions For Joint Venture Projects (For Capital Expenditure) - From District Panchayats	0.00
320700204	Contributions For Joint Venture Projects (For Revenue Expenditure) - From Block Panchayats	0.00
320700205	Contributions For Joint Venture Projects (For Revenue Expenditure) - From District Panchayats	0.00
320700305	Contributions For Other Specific Purposes (For Capital Expenditure)- From District Panchayats	1,500,000.00
320700405	Contributions For Other Specific Purposes (For Revenue Expenditure)- From District Panchayats	0.00
320800101	Beneficiary Contributions	80,038.00
	Total	20,588,683.00
B-5 Secured Loans		
Code	Head	Amount (Rs.)
330500102	Secured Loan From Co-Operative Banks	25,012,251.00
330500201	Secured Loans - Loan From KURDFC	22,950,851.00
	Total	47,963,102.00
B-6 Unsecured Loans		
Code	Head	Amount (Rs.)
	Total	0.00
B-7 Deposits Received		
Code	Head	Amount (Rs.)
340100101	Contractors' Earnest Money Deposit	114,733.00
340100102	Suppliers' Earnest Money Deposit	51,450.00
340100103	Bidders' Earnest Money Deposit	9,500.00
340100201	Contractors' Security Deposit	5,000.00
340100202	Suppliers' Security Deposit	5,500.00
340100203	Bidders' Security Deposit	0.00
340100301	Contractors' Retention	251,727.00
340100303	Election Deposit	0.00
340109901	Other Deposits	39,050.00
340200101	Rent Deposit	100,000.00
340200102	Auction Deposit	52,525.00

340200199	Other Deposits	0.00
340800101	Deposit Received From Others	470,455.00
	Total	1,099,940.00
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	560,994.00
350110104	Employer Liabilities - Pension Contributions Payable	123,236.00
350110105	Employee Liabilities – Terminal Leave Encashment Payable	0.00
350110108	Employer Liabilities - Pension Contributions Payable(NPS)	8,778.00
350120101	Interest Accrued & Due - Loans	0.00
350200101	Recoveries Payable - General Provident Fund	26,120.00
350200102	Recoveries Payable - Kerala Panchayat/Municipal Employees Provident Fund	79,260.00
350200103	Recoveries Payable - State Life Insurance	9,050.00
350200104	Recoveries Payable - Group Insurance Scheme	10,200.00
350200105	Recoveries Payable - Life Insurance Corporation	13,972.00
350200106	Recoveries Payable - Group Personal Accident Insurance Scheme	0.00
350200108	Recoveries Payable - House Building Advance	6,000.00
350200111	Recoveries Payable - Co-Operative Societies And Co-Operative Banks	7,500.00
350200114	Recoveries Payable - Income Tax Deducted At Source - Salaries	5,000.00
350200115	Recoveries Payable - Dues To Other Local Government Institutions	0.00
350200117	Recoveries Payable - MEDISEP	8,500.00
350200199	Recoveries Payable - Other Recoveries From Employees	0.00
350200201	Recoveries Payable - Income Tax Deducted At Source	0.00
350200204	Recoveries Payable - National Pension Scheme	21,705.00
350200205	Recoveries Payable - Goods and Services Tax (CGST)	9,168.00
350200206	Recoveries Payable - Goods and Services Tax (SGST)	9,168.00
350200207	Recoveries Payable - Goods and Services Tax - Tax Deducted at Source (CGST)	3,177.00
350200208	Recoveries Payable - Goods and Services Tax - Tax Deducted at Source (SGST)	3,177.00
350200210	Recoveries payable - Goods and Services Tax - Tax deducted at source (IGST)	11,376.00
350200299	Recoveries Payable - Other Deductions	12,970.00
350300101	Government And Other Dues Payable - Library Cess	207,940.00
350300111	Government And Other Dues Payable - Flood Cess	0.00
350300112	Government And Other Dues Payable -Value of Court Fee Stamp	4,710.00
350400103	Refunds Payable - Profession Tax - Employees	0.00
350400999	Refund of unutilised Grants - Prior period	580,000.00
350409901	Refunds Payable - Others	445,251.00
350410101	Advance Collection Of Revenues - Property Tax On Residential Buildings	145,812.00
350410102	Advance Collection Of Revenues - Profession Tax - Institutions/Professionals /Traders	138,000.00
350410104	Advance Collection Of Revenues - Property Tax On Non-Residential Buildings	30,351.00

350410301	Advance Collection Of Revenues - License Fees For Factories, Traders, Enterprenuers and Other Services	278,500.00
350410902	Advance Collection Of Revenues -Sale Of Sand	0.00
350410999	Advance Collection Of Revenues - Other Revenue	0.00
350800101	Liability In Respect Of Stale Cheques	44,977.00
350800199	Other Creditors	0.00
	Total	2,804,892.00
B-10 Provisions		
Code	Head	Amount (Rs.)
	Total	0.00
B-11 Fixed Assets		
Code	Head	Amount (Rs.)
410800101	Other Fixed Assets	351,743.00
	Total	351,743.00
B-11(b) Capital Work-in-Progress		
Code	Head	Amount (Rs.)
412010101	Capital Work In Progress	1,503,428.00
	Total	1,503,428.00
B11-(c) Annual Plan - Capital Expences (Productive Sector)		
Code	Head	Amount (Rs.)
413100003	Agricultural Development-Infrastructure Facilities-Computers And Peripharals Of Krishi Bhavan	54,093.00
	Total	54,093.00
B11-(d) Annual Plan - Capital Expences (Service Sector)		
Code	Head	Amount (Rs.)
414100108	Primary Education-Drinking Water Facilities In Government School	327,907.00
414100116	Primary Education-Land For Govt School	428,362.00
414100701	Schools - Construction of Toilet	391,771.00
414102201	Gramasabha/Ward Sabha Centres-Infrastructure Facilities For Gramasabha/Wardsabha	1,126,993.00
414102202	Gramasabha/Ward Sabha Centres-Furniture For Gramasabha/Wardsabha Centres	61,543.00
414110004	Medical Institution-Alloppathy-Sanitation Facilities	596,433.00
414110010	Medical Institution-Alloppathy- Medical Equipments For Health Institutions	485,967.00
414110011	Medical Institution-Alloppathy- Furniturs (Health)	102,728.00
414110210	Medical Institution-Homoeo- Medical Equipments For Health Institutions	45,608.00
414120002	Public Drinking Water Programmes- New Open Well	2,247,705.00
414120003	Public Drinking Water Programmes- New Borewell	135,266.00
414120006	Public Drinking Water Programmes- Motor Pumb Set	510,984.00
414120007	Public Drinking Water Programmes-Tank	267,562.00
414120008	Public Drinking Water Programmes- Pipe Line	2,639,945.00
414130001	Public Programmes-Toilet	134,344.00
414130002	Public Programmes-Baby Friendly Toilet	24,000.00
414130102	Cremetorium- Land For Cremetorium	1,500,000.00
414130106	Waste Management - Sewerage Treatment Plant	380,000.00
414140003	Construction/Purchase By Local Governments-Integrated Colony Development	466,472.00

414140103	Sanitation And Waste Management-Public Programmes- Vehicles For Disposing Waste	728,053.00
414140104	Sanitation And Waste Management-Public Programmes-Waste Eradication-Equipments For Public Use	216,145.00
414150103	Welfare Of The Aged-Building For Old Age Homes	658,775.00
414150104	Welfare Of The Aged- Furniture For Oldage Homes	71,902.00
414170002	Infrastructure Facilities For Anganwadi-Health- Building	500,000.00
414170003	Infrastructure Facilities For Anganwadi-Sidewall	621,058.00
414170005	Infrastructure Facilities For Anganwadi- Drinking Water	35,707.00
414170010	Infrastructure Facilities For Anganwadi-Electrification	75,699.00
414220101	Improvement Of The Service Of Local Governments- Computers And Related Equipments	191,313.00
414220201	Improvement Of The Service Of Transferred Institutions- Computers And Peripharals	342,940.00
414220205	Improvement Of The Service Of Transferred Institutions- Computers	45,000.00
	Total	15,360,182.00

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

Code	Head	Amount (Rs.)
415100003	Streetlights- Streelights	3,488,228.00
415110001	Roads- New Roads	41,817,574.00
415110002	Roads-Mettalled Roads	10,540,855.00
415110003	Roads-Tarred	63,438,509.00
415110004	Roads-Drainage	803,777.00
415110201	Footpaths- Foot Paths	1,129,383.00
415110301	Bridges- New Bridges	805,229.00
415110401	Culverts- New Culverts	9,699,410.00
415110801	Bus Stand-Bus Stand	832,069.00
415120002	Local Self Government Institution Officer Building-New Building	878,322.00
415120003	Local Self Government Institution Officer Building-Electrification (Health)	5,797.00
415120008	Local Self Government Institution Officer Building- Equipments	5,143,159.00
415120009	Local Self Government Institution Officer Building - Furniture	7,579,513.00
415120101	Other Buildings-Land	15,609,425.00
415120102	Other Buildings-New Building	29,394,817.00
415120104	Other Buildings-Drinking Water Facilities	9,825.00
415120105	Other Buildings-Sanitation Facilities	4,172,760.00
415120108	Other Buildings- Equipments	19,994.00
415130101	Side Walls-Side Wall Of Rivers	214,203.00
415130201	Side Walls-Side Wall Of Canal	1,101,790.00
415130501	Public Ferry-Bathing Ghat/Washing Ghat	150,790.00
415140001	Vehicles For Office Use	1,407,390.00
	Total	198,242,819.00

B-11(a) Accumulated Depreciation

Code	Head	Amount (Rs.)
416100101	Accumulated Depreciation - Buildings	-4,640,335.00
416100102	Accumulated Depreciation - Roads and Bridges	-56,420,658.00

416100103	Accumulated Depreciation - Sewerage and Drainage	-38,000.00
416100104	Accumulated Depreciation - Waterways	-2,679,317.00
416100105	Accumulated Depreciation - Public Lighting	-2,975,253.00
416100106	Accumulated Depreciation - Plant and Machinery	-2,368,175.00
416100107	Accumulated Depreciation - Vehicles	-874,796.00
416100108	Accumulated Depreciation - Office and Other Equipment	-2,722,507.00
416100109	Accumulated Depreciation - Furniture, Fixtures, Fittings and Electrical Appliances	-5,067,431.00
416100110	Accumulated Depreciation - Other Fixed Assets	-2,597,590.00
	Total	-80,384,062.00

B-12 Investment –General Fund

Code	Head	Amount (Rs.)
	Total	0.00

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	6,000.00
	Total	6,000.00

B-15 Sundry Debtors (Receivables)

Code	Head	Amount (Rs.)
431100101	Receivables For Property Tax On Residential Buildings(Current)	88,190.00
431100102	Receivables For Property Tax On Residential Buildings (Arrears)	15,921.00
431100103	Receivables For Property Tax On Non-Residential Buildings (Current)	71,430.00
431100104	Receivables For Property Tax On Non-Residential Buildings (Arrears)	0.00
431100105	Receivables For Service Cess on Property Tax (Current)	16.00
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
431300103	Receivables For Licence Fees For Livestock farms (current)	0.00
431400101	Rent Receivables From Buildings(Current)	0.00
431400198	Other Rents Receivables (Current)	0.00
431500199	Receivables of Redemption	122,183.00
431910101	State Govt. Cesses/ levies in Property Taxes - Control account	-8,647.00
	Total	289,093.00

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	50,867,145.00
	Total	50,867,145.00
B-17 Cash and Bank Balance		
Code	Head	Amount (Rs.)
450100101	Cash	97,327.00
450210101	SWACH BHARAT-IDBI-(0114104000285933)	0.00
450210101	K G B-JALANIDHI-(40183100107294)	394,015.00
450210101	SBI - JALANIDHI NEW 2021-(39906675127)	5,141.00
450210101	CANARA BANK-HEALTH GRANT TOWARDS SUPPORT OF DIAGNOSTIC INFRASTRUCTURE TO THE PRIMARY HEALTH CARE FACIL-(110042489626)	412,154.00
450210101	KERALA GRAMIN BANK- KURDFC LOAN-(40666101067394)	1,709,956.00
450210101	FEDERAL BANK-BHIM/UPI ACCOUNT-(10900200014313)	601,568.00
450210101	STATE BANK OF INDIA-MGNREGS-(30397129155)	5,128.00
450210101	STATE BANK OF INDIA-SAND-(31281493481)	1,436.00
450210101	STATE BANK OF INDIA-MPFUND-(32374354707)	52,606.00
450210101	STATE BANK OF INDIA-EPAYMENT-(67390876245)	166,154.00
450210101	HDFC-CFC GRANT PFMS ACCOUNT-(50100388976058)	11,960,446.00
450210101	STATE BANK OF INDIA-OWN FUND-(34075208239)	9,925,761.00
450210101	STATE BANK OF INDIA-DISTRESS RELIEF FUND-(37885522302)	101,177.00
450210101	CANARA BANK-HEALTH GRANT TOWARDS CONVERSION OF RURAL PHC SAND SUB CENTRES INTO HEALTH AND WELLNESS CE-(110042488550)	314,002.00
450210102	OTHER CO-OPERATIVE BANK-OWN FUND-(2663)	8,907,454.00
450210102	VANITHA SAHAKARANA SANGAM-JALAJEEVAN-(7936)	436,150.00
450210102	KSC BANK-DISTRESS FUND-(3028)	0.00
450210104	SUB TREASURY, MUKKOM-LGTSB-(799013000000478)	0.00
450210104	SUB TREASURY, MUKKOM-(799011400001929)	0.00
	Total	35,090,475.00
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	2,000.00
460100199	Other Advances	32,400.00
460500201	Advance To Implementing Agencies - Deposit With Kerala Water Authority	324,000.00
460500204	Advance To Implementing Agencies - Deposit With Ground Water Department	0.00
460500205	Advance To Implementing Agencies - Deposit With Public Works Department	0.00
460500399	Advance To Other Authorised Agencies	0.00
460500501	Advance To Implementing Officers	1,345,039.00
460500801	Advance to Mahatma Gandhi NREGA/AUEGS Administrative Expense	1,739,225.00
460509901	Advance To Others	0.00

	Total	3,442,864.00
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