



Karassery Grama Panchayat Office

Balance Sheet Schedule

2026-03-31

SN	Code	Description of Items	Current Year Amount
		Schedule B1: Muncipal (General) Fund [Code No 310]	
1	3101001	General Fund	1621284
2	3109001	Excess of Income Over Expenditure	(14510191)
3	3109002	Suspense	1126
		Total of Muncipal (General) Fund [Code No 310]	(12887781)
		Schedule B2: Earmarked Fund	
1	3111101	Distress Relief Fund	54177
2	3117201	Endowments	12736
		Total of Earmarked Fund	66913
		Schedule B3: Reserves	
1	3121001	Capital Contribution	180220853
		Total of Reserves	180220853
		Schedule B4: Grants, Contribution for Specific Purposes	

SN	Code	Description of Items	Current Year Amount
1	3201001	Grants for Specific Purposes - Health Grant towards conversion of PHCs and Subcentres into Health and Wellness Centres	552930
2	3201002	Grants for Specific Purposes - Health Grant Towards support for diagnostic InfraStructure to the PHCs	435124
3	3201004	Central Finance Commission Grant - Tied	11354742
4	3201005	Central Finance Commission Grant - Untied	5919211
5	3201020	Integrated Child Development Service	5113701
6	3201023	Member Of Parliament Local And Development Scheme	55425
7	3201027	Swaccha Bharat Mission - Grameen	0
8	3202001	Development Fund - General	0
9	3202002	Development Fund - Special Component Plan	0
10	3202003	Development Fund - Tribal Sub-Plan	0
11	3202009	Maintenance Fund - Road Assets	0
12	3202010	Maintenance Fund - Non-Road Assets	0
13	3202019	Grants, Funds & Contributions For Specific Purposes - Other Government Agencies - Jananidhi	106121
14	3202021	Grants, Funds & Contributions For Specific Purposes - Other Than Development Fund And State Sponsored Scheme Funds - Life Mission	2010457
15	3202029	Awards and Honours - Tied	300000
16	3203001	Grant from Other Government Agencies	100000
17	3208010	Beneficiary Contribution	2680115
18	3208099	Other Grants & Contributions for Specific Purpose	927679
19	3209001	Contribution to Joint Venture Projects from District Panchayat	0

SN	Code	Description of Items	Current Year Amount
20	3209002	Contribution to Joint Venture Projects from Block Panchayat	0
21	3201044	Mahatma Gandhi National Rural Employment Scheme (MGNREGS)	3864
22	3201050	Grants Contributions for Specific Purposes - Central Government	56000
23	3201045	Suchitwa Mission Grant	276374
Total of Grants, Contribution for Specific Purposes			29891743
		Schedule B5: Secured Loans	
1	3305002	Loan from Financial Institutions	25012251
2	3305003	Loan from K.U.R.D.F.C	21117358
Total of Secured Loans			46129609
		Schedule B6: Unsecured Loans	
1	3312001	Loans from State Government	0
Total of Unsecured Loans			0
		Schedule B7: Deposits Received	
1	3401001	Earnest Money Deposit	170683
2	3401002	Security Deposit	60500
3	3401003	Retention	800081
4	3402001	Rent Deposit	100000
5	3402002	Auction Deposit	68175
6	3402006	Election Deposit(Candidate)	226000
7	3408099	Other deposits received	1152706
Total of Deposits Received			2578145

SN	Code	Description of Items	Current Year Amount
		Schedule B8: Other Liabilities	
1	3501001	Suppliers Control Account	0
2	3501002	Contractors Control Account	0
3	3501101	Gross Salary Payable	0
4	3501102	Net Salary Payable	519105
5	3501301	Employers Liabilities - Pension Contribution (NPS)	78853
6	3501302	Employers Liabilities - EPF	0
7	3502001	Recoveries Payable - General Provident Fund	7962
8	3502002	Recoveries Payable - Kerala Panchayat Employees Provident Fund	143509
9	3502003	Recoveries Payable - Subscription to Provident Fund for Municipal Regular employees	0
10	3502006	Recoveries Payable - Insurance Premium	7460
11	3502008	Recoveries Payable - Co-operative Recovery	26713
12	3502009	Recoveries Payable - KSFE Recovery	64500
13	3502010	Recoveries Payable - Dues to other LSGIs	20000
14	3502012	Recoveries Payable - State Life Insurance	27825
15	3502014	Recoveries Payable - Group Insurance	27400
16	3502017	Recoveries Payable-GPAIS	0
17	3502020	Recoveries Payable - Employee Share NPS	0
18	3502021	Recoveries Payable - EPF	0
19	3502022	Recoveries Payable -Medisep -Regular	22744
20	3502024	Recoveries Payable-Other Recoveries from Employees	5500

SN	Code	Description of Items	Current Year Amount
21	3502025	Recoveries Payable - Income Tax Deducted at Source	38289
22	3502026	Recoveries Payable - Kerala Construction Workers Welfare Fund	68235
23	3502028	Recoveries Payable - Other Recoveries	200000
24	3503001	Government and Other Dues Payable - Library Cess Payable	533879
25	3503005	Government and Other Dues Payable-TDS - CGST	69100
26	3503006	Government and Other Dues Payable-TDS - SGST	69100
27	3503008	Government and Other Dues Payable - CGST	2961
28	3503009	Government and Other Dues Payable - SGST	2961
29	3503013	Government and Other Dues Payable - Others payable	7095
30	3504010	Refund Payable - Other Fees	0
31	3504099	Refund Payable - Others	1025251
32	3504101	Advance Collection of Revenues	416352
33	3508001	Liability in respect of Stale Cheque	4444
34	3501116	Pension Contribution Payable	38706
35	3508099	Other Liabilities Payable	121535
36	3502030	Recoveries Payable - House Building Advance	22982
37	3502033	Recoveries Payable - Postal Life Insurance	5675
38	3502035	Recoveries Payable - PF Loan Repayment - GPF	0
39	3502036	Recoveries Payable - Kerala State Backward Development Corporation	5500
40	3502038	Recoveries Payable - PF Loan Repayment - KPEPF	0
41	3502039	Recoveries Payable - PF Loan Repayment - KMPECPF	2224

SN	Code	Description of Items	Current Year Amount
42	3501099	Other Creditors Controll Account	0
43	3503099	Other Payable	0
44	3502040	Recoveries Payable - Corporation Employees Co-operative Society	10000
45	3504018	Refund Payable - Grants and Funds	0

Total of Other Liabilities 3595860

		Schedule B14: Sudry Debtors (Receivables)	
1	4311901	Receivables for Profession Tax - Institutions/Traders (Current)	0
2	4311902	Receivables for Profession Tax - Institutions/ Traders (Arrears)	0
3	4312003	Receivables for Service Cess (Current)	2457
4	4312004	Receivables for Service Cess (Arrears)	0
5	4313003	Receivable for License Fees (Current)	0
6	4313004	Receivable for License Fees (Arrears)	0
7	4314001	Rent receivable from Buildings (Current)	180000
8	4315002	Receivables from Government (redemption amount)	4454494
9	4315004	Receivables - Developement Fund - General	0
10	4315005	Receivables - Developement Fund - SCP	0
11	4315006	Receivables - Developement Fund - TSP	0
12	4315007	Receivables - Maintenance - Road	0
13	4315008	Receivables - Maintenance - Non Road	0
14	4315009	Receivables - Central Finance Commission Grant - Tied	0
15	4315010	Receivables - Central Finance Commission Grant - Untied	0

SN	Code	Description of Items	Current Year Amount
16	4315011	Receivables - General Purpose Fund	0
17	4319101	State Govt Cesses/ levies in Property Taxes - Control account - Library Cess	(63523)
18	4311003	Receivables For Property Tax On Residential Buildings(Current)	458730
19	4311004	Receivables For Property Tax On Residential Buildings (Arrears)	133438
20	4311005	Receivables For Property Tax On Non-Residential Buildings (Current)	461112
21	4311006	Receivables For Property Tax On Non-Residential Buildings (Arrears)	103509
22	4313007	Receivables for Private Hospital & Paramedical Institutions Registration Fee (Current)	0
23	4313009	Receivable for Tutorial College Registration Fee (Current)	0

Total of Sudry Debtors (Receivables) 5730217

		Schedule B16: Pre-paid Expenses	
1	4401001	Prepaid Programme Expenses	46129609

Total of Pre-paid Expenses 46129609

		Schedule B17: Cash and Bank balance	
1	4501001	Cash	0
2	4502101	CANARA HEALTH DIAGNOSTIC INFRA 110042489626	435124
3	4502101	CANARA Health GT to well 110042488550	552930
4	4502101	FEDERAL Ownfund UPI 10900200014313	3621382
5	4502101	HDFC CFC Grant PFMS 50100388976058	17664111
6	4502101	ICICI SNP 265401001380	5113701

SN	Code	Description of Items	Current Year Amount
7	4502101	KGB Jalanidhi 40183100107294	45362
8	4502101	KGB KURDFC LOAN 40666101067394	787751
9	4502101	SBI DISTRESS RELIEF FUND 37885522302	54177
10	4502101	SBI EPAYMENT 67390876245	4026231
11	4502101	SBI JALANIDHI NEW 39906675127	60759
12	4502101	SBI MGNREGS 30397129155	3864
13	4502101	SBI MGNREGS CLOSED	0
14	4502101	SBI MP Fund 32374354707	55425
15	4502101	SBI OWN FUND 34075208239	15162679
16	4502101	SBI SAND 31281493481	2
17	4502101	SCB KARASSERY Own Fund 103100010002663	4619025
18	4502101	VSS JALJEEVAN 7936	467215
19	4502201	TSRY LGTSB 799013000000478	0
20	4502202	Development Fund GL	0
21	4502202	Development Fund SCP	0
22	4502202	Development fund Tsp	0
23	4502202	Maintaince grant Non Road	0
24	4502202	Maintaince grant Road	0
25	4502203	Treasury (B fund)	0
Total of Cash and Bank balance			52669738
		Schedule B18: Loans, Advances and Deposits	
1	4601001	Festival Advance to Employees	22000

SN	Code	Description of Items	Current Year Amount
2	4601002	Imprest	200
3	4601099	Other Loans and advances	456138
4	4605002	Advance to Implementing Agencies	324000
5	4605003	Advance to Implementing Officers	310397
6	4605004	Temporary Advances for Official Purposes	69400
7	4605005	Advance to Mahatma Gandhi NREGS/ AUEGS	3625039
8	4606001	Electricity Deposits	0

Total of Loans, Advances and Deposits 4807174

		Schedule B9: Fixed Assets	
1	4101001	Land	18579748
2	4101002	Grounds	5714981
3	4102002	Administrative Buildings	878322
4	4102015	Buildings - Sanitation and Waste Management	4172760
5	4102016	Other Buildings	33184109
6	4102017	Compound Wall	621058
7	4103001	Concrete Roads	51393089
8	4103002	Black Topped Roads	69234476
9	4103004	Footpath	1168126
10	4103005	Metalled Roads	10540855
11	4103008	Bridges	805229
12	4103010	Culverts	10907951
13	4103012	Side Walls	1470525

SN	Code	Description of Items	Current Year Amount
14	4103099	Other Constructions	8675476
15	4103102	Drainage	1677998
16	4103205	Distribution & Regulation System - Public Lighting	3488228
17	4104001	Plant & Machinery	384631
18	4105001	Vehicles	2179753
19	4106001	Office & Other Equipments	6181875
20	4106002	Computers, Printers & Peripherals	1106227
21	4107001	Furniture, Fixtures, Fittings & Electrical Appliances	8078398
22	4108001	Other Fixed Assets	1359141
23	4103302	Street Light	1598860
24	4102020	Bus Stand Buildings	832069
25	4102021	Water Transport Buildings	150790

Total of Fixed Assets 244384675

		Schedule B10: Accumulated Depreciation	
1	4112001	Accumulated Depreciation-Buildings	(7371110)
2	4113001	Accumulated Depreciation - Roads	(73551035)
3	4113101	Accumulated Depreciation-Sewerage & Drainage	(141200)
4	4113201	Accumulated Depreciation-Watersupply	(2680551)
5	4113301	Accumulated Depreciation-Public Lighting	(3465168)
6	4114001	Accumulated Depreciation-Plant & Machinery	(2369409)
7	4115001	Accumulated Depreciation-Vehicles	(1171241)
8	4116001	Accumulated Depreciation-Office & Other Equipment	(3341906)

SN	Code	Description of Items	Current Year Amount
9	4117001	Accumulated Depreciation-Furniture, Fixtures, Fittings & Electrical	(6477647)
10	4118001	Accumulated Depreciation-Other Fixed Assets	(3556804)
Total of Accumulated Depreciation			(104126071)