



AKAS & Associates
Chartered Accountants

0389-2316393, 8777021042, 8259947688
Email-info_aizawl@akasassociates.com

T-5/B, K.S. THANGA BUILDING
Near Sanitation Office, Behind Aizawl College,
TUIKHUAHTLANG, AIZAWL, MIZORAM -796001

- HO: New Delhi
- BO: Ghaziabad

No. CA/AZL/2023-24/0010

Dated 20th June 2023

To
The Municipal Commissioner,
Aizawl Municipal Corporation,
Aizawl, Mizoram

Subject: Submission of the Annual Accounts and Internal Audit Report of Aizawl
Municipal Corporation for the FY 2022-23

Reference: Office Order No.24020/2/2017-AMC dated 23.03.2017

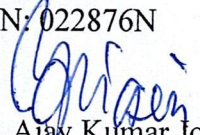
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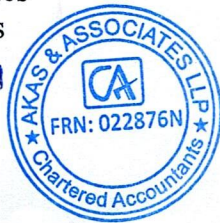
With reference to the Subject and Order of Appointment given in the Reference, we have performed the Internal Audit of the Accounts for the Year 2022-23. Our appointment has been made in line with guidelines of the 14th Finance Commission to have in place an Internal Audit System, after which the said accounts are subject to the examination and Audit of the Director of Local Fund Audit (DLFA), Mizoram, Who shall be the Primary Statutory Auditor and his Report on the Accounts is laid before the State Legislator.

We, as per the terms of the assignment, have undertaken the Internal Audit assignment, examined and reviewed the existing financial management system, test checked the financial transactions and internal control. We had noted many weak areas which need to be addressed and improved.

Thanks

For AKAS & Associates
Chartered Accountants
FRN: 022876N


CA Ajay Kumar Joshi
(Partner)



Mem. No. 098017

Date: 20.06.2023

Place: Aizawl

UDIN: 23098017BGWUVD2735

**AIZAWL MUNICIPAL CORPORATION
THUAMPUI, AIZAWL, MIZORAM**



BALANCE SHEET AS AT 31ST MARCH 2023

Particulars		Schedule	As on 31.03.2023	As on 31.03.2022
1		2		
I. LIABILITIES				
	Municipal Fund	SCH-1	22,05,23,366.84	22,25,41,641.17
	Reserves and Surplus	SCH-2	1,09,49,54,114.13	1,02,12,30,178.70
	Grant-in-Aid for Specified Purposes	SCH-3	37,98,02,866.56	59,45,31,546.00
	Deposits/EMD	SCH-4	2,69,35,306.35	2,69,26,920.28
	Other Liabilities	SCH-5	1,04,24,006.58	60,45,000.21
	Provisions	SCH-6	46,720.00	46,720.00
	TOTAL		1,73,26,86,380.46	1,87,13,22,006.36
II. ASSETS				
	Fixed Assets			
	Gross Block	SCH-7	2,05,63,08,892.92	1,84,87,75,194.48
	Less: Accumulated Depreciation		75,53,08,135.88	61,94,80,098.54
			1,30,10,00,757.04	1,22,92,95,095.94
	Investments	SCH-8	3,00,00,000.00	3,00,00,000.00
	Current assets			
	Tax & Revenue Receivable	SCH-9	1,18,30,207.00	92,77,621.00
	Cash and cash equivalents	SCH-10	38,24,13,239.95	38,17,20,185.95
	Loans, Advances & Deposits	SCH-11	74,42,176.48	22,10,29,103.48
	TOTAL		1,73,26,86,380.47	1,87,13,22,006.37

For & On Behalf of AKAS & Associates
Chartered Accountants
FRN: 022876N



CA. Ajay Kumar Joshi
Partner

Mem. No. 098017

Date: 20.06.2023

Place: Aizawl

UDIN: 23098017BGWUVD2735

For and on behalf of the Aizawl Municipal Corporation

Municipal Commissioner

Municipal Commissioner
Aizawl Municipal Corporation

Joint Municipal Commissioner

Joint Municipal Commissioner
Aizawl Municipal Corporation

Finance & Accounts Officer

Finance & Accounts Officer
Aizawl Municipal Council
Aizawl, Mizoram

**AIZAWL MUNICIPAL CORPORATION
THUAMPUI, AIZAWL, MIZORAM**



INCOME & EXPENDITURE AS AT 31ST MARCH 2023

Particulars	Schedule	2022-23	2021-22
INCOME			
Tax Revenue	IE-1	6,00,01,374.00	3,19,05,776.00
Rental Income from Municipal Properties	IE-2	30,72,210.00	28,29,450.00
Fees & User Charges	IE-3	2,87,60,648.00	1,50,28,694.00
Sale & Hire Charges	IE-4	15,69,671.00	3,56,900.00
Revenue Grants, Contributions & Subsidies	IE-5	21,51,71,305.00	24,43,14,446.88
Interest Earned	IE-6	62,19,770.00	98,66,447.00
Other Income	IE-7	52,54,476.00	47,89,931.00
Grant Recouped for Depreciation	IE-8	13,38,09,763.01	12,13,79,795.67
TOTAL		45,38,59,217.01	43,04,71,440.55
EXPENDITURE			
Establishment Expenses	IE-9	12,42,61,567.00	10,64,73,772.00
Administrative Expenses	IE-10	11,10,69,801.00	13,57,85,278.18
Operation & Maintenance Expenses	IE-11	4,40,58,813.00	2,39,25,204.00
Programme Expenses	IE-12	4,06,24,553.00	3,87,31,807.00
Depreciation For the Year	SCH-7	13,58,28,037.33	12,34,32,659.63
TOTAL		45,58,42,771.33	42,83,48,720.81
Net Surplus/Deficit Before Prior Period Items		-19,83,554.32	21,22,719.74
Add: Prior period Items (Net Surplus)	IE-13	-34,720.00	-41,75,583.70
Net Surplus/(Deficit) After Prior Period Items Transferred to the Reserves Account		-20,18,274.32	-20,52,863.96

For & On Behalf of AKAS & Associates
Chartered Accountants
FRN: 022876N



CA. Ajay Kumar Joshi
Partner
Mem. No. 098017
Date: 20.06.2023
Place: Aizawl
UDIN: 23098017BGWUVD2735

For, Aizawl Municipal Corporation

Municipal Commissioner
Municipal Commissioner
Aizawl Municipal Corporation

Joint Municipal Commissioner

Joint Municipal Commissioner
Aizawl Municipal Corporation
Finance & Accounts Officer

Finance & Accounts Officer
Aizawl Municipal Council
Aizawl, Mizoram

**AIZAWL MUNICIPAL CORPORATION
THUAMPUI, AIZAWL, MIZORAM**



RECEIPTS & PAYMENTS ACCOUNT AS AT 31ST MARCH 2023

Particulars		2022-23	2021-22
RECEIPTS			
Opening Balance (Cash & Bank)		38,17,20,185.95	43,44,72,580.30
Tax Revenue	R-1	5,74,48,788.00	3,22,08,872.00
Rental Income from Municipal Properties	R-2	30,72,210.00	28,29,450.00
Fees & User Charges	R-3	2,87,60,648.00	1,50,28,694.00
Sale & Hire Charges	R-4	15,69,671.00	3,56,900.00
Revenue Grants, Contributions & Subsidies	R-5	20,79,76,324.00	15,76,99,103.00
Interest Earned	R-6	53,57,697.00	88,22,998.00
Other Income	R-7	52,54,476.00	47,89,931.00
Amount Paid in Loans & Advances	R-8	21,44,49,000.00	-
Central Grant Received- Capital	R-9	-	17,00,00,000.00
EMD/Security Deposit Received	R-10	17,05,300.00	
TOTAL		90,73,14,299.95	82,62,08,528.30

For & On Behalf of AKAS & Associates
Chartered Accountants
FRN: 022876N

CA. Ajay Kumar Joshi
Partner

Mem. No. 098017

Date: 20.06.2023

Place: Aizawl

UDIN: 23098017BGWUVD2735



For, Aizawl Municipal Corporation

Municipal Commissioner
Municipal Commissioner
Aizawl Municipal Corporation

Joint Municipal Commissioner

Joint Municipal Commissioner
Aizawl Municipal Corporation

Finance & Accounts Officer

Finance & Accounts Officer
Aizawl Municipal Council
Aizawl, Mizoram

**AIZAWL MUNICIPAL CORPORATION
THUAMPUI, AIZAWL, MIZORAM**



RECEIPT & PAYMENT ACCOUNT AS AT 31ST MARCH 2023

Particulars		2022-23	2021-22
PAYMENTS			
Establishment Expenditures	P-1	2,25,86,380.00	2,07,23,826.00
Administrative Expenses	P-2	10,19,77,001.00	12,81,74,478.18
Operations & Maintenance	P-3	2,93,90,513.00	1,65,94,714.00
Programme Expenses	P-4	4,00,48,553.00	3,83,31,807.00
EMD/Security Deposited Received (Net)	P-5	1,02,63,745.00	66,92,857.00
Purchase of Fixed Assets	P-6	2,74,11,175.00	1,18,53,519.00
Investments	P-7	-	76,822.48
Sundry Creditors/Expenses Payable	P-8	29,31,88,973.00	22,19,49,124.00
Prior Period Expenditures	P-9	34,720.00	91,194.69
Closing Balance (Cash & Bank)		38,24,13,239.95	38,17,20,185.95
TOTAL		90,73,14,299.95	82,62,08,528.30

For & On Behalf of AKAS & Associates
Chartered Accountants,
FRN: 022876N



CA. Ajay Kumar Joshi
Partner

Mem. No. 098017

Date: 20.06.2023

Place: Aizawl

UDIN: 23098017BGWUVD2735

For, Aizawl Municipal Corporation

Municipal Commissioner
Municipal Commissioner
Aizawl Municipal Corporation

Joint Municipal Commissioner

Joint Municipal Commissioner
Aizawl Municipal Corporation

Finance & Accounts Officer

Finance & Accounts Officer
Aizawl Municipal Council
Aizawl, Mizoram

**AIZAWL MUNICIPAL CORPORATION
THUAMPUI, AIZAWL, MIZORAM**



Schedule 1 -Municipal Fund

<u>Share Capital</u>	As at March 31 2023	As at March 31 2022
<u>Consolidated Municipl Fund</u>		
Opening Balance	22,25,41,641.16	22,45,94,505.12
Add/Less: Surplus/Deficit for the Current Year	-20,18,274.32	-20,52,863.96
Grand Total	22,05,23,366.84	22,25,41,641.16



**AIZAWL MUNICIPAL CORPORATION
THUAMPUI, AIZAWL, MIZORAM**



Schedule-2 Reserves & Surplus

<u>Particulars</u>	As at 31 March 2023	As at 31 March 2022
Specialised Fund Utilised (Capital Reserve)		
Opening Balance	1,02,12,30,178.70	99,76,43,251.90
Add: Assets procured from GIA during the year	20,75,33,698.44	14,49,66,722.48
Less: Depreciation W/off on Assets from GIA for Current Year	13,38,09,763.01	12,13,79,795.67
	1,09,49,54,114.13	1,02,12,30,178.70



AIZAWL MUNICIPAL CORPORATION
THUAMPUI, AIZAWL, MIZORAM



Schedule-3: Grant-in-Aid for Specified Purposes

Particulars	As at 31 March 2023	As at 31 March 2022
<u>GRANT-IN-AID</u>		
Opening Balance	59,45,31,546.00	44,16,64,612.36
Add: GIA Received During the Current Year-Central	-	34,00,00,000.00
Add: GIA Received During the Current Year-State	-	-
Add: GIA Received During the Current Year-State(AMRUT)	-	-
Add: Amount Received as Beneficiary Contribution	-	-
Less: Basic Grant Utilised for the Deficit for the year	21,47,28,679.44	4,21,66,343.88
Less: GIA Utilised & Trfd to Capital Reserve	-	14,49,66,722.48
Closing Balance	37,98,02,866.56	59,45,31,546.00

Schedule- 4 : Deposit Received

Particulars	As at 31 March 2023	As at 31 March 2022
Security Deposit - Contractors & Suppliers	1,61,85,230.35	1,74,52,644.28
Security Deposits - Rent & Parking Revenue	54,47,300.00	46,45,500.00
Security Deposits - Engineers & Architects	53,02,776.00	48,28,776.00
Total	2,69,35,306.35	2,69,26,920.28



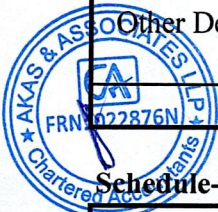


Schedule- 5 : Other Liabilities

Particulars	As at 31 March 2023	As at 31 March 2022
Other Liabilities(Sundry Creditors)		
Suppliers Control Account		
Contractors Control Account	-1,01,46,633.79	-1,01,83,616.78
<i>Sub-Total (A)</i>	-1,01,46,633.79	-1,01,83,616.78
Staff Statutory Deductions		
EPF Deductions (Employee's Contribution)	17,67,391.00	61,902.00
EPF Deductions (Employer's Contribution)	-	-
EPF Deductions- ADA Staff	62,65,620.00	62,65,620.00
Allowances Payable	16,000.00	16,000.00
LIC Deductions	-20,575.00	-20,575.00
GPF Deductions	80,600.00	1,94,016.00
Insurance Fund Deductions(MSGEGIS/IF & SF)	1,900.00	2,200.00
Licence Fess Staff Quarters	300.00	850.00
HBA Deductions	56,645.00	84,339.00
Other Deductions- Staff	48,825.00	27,900.00
Welfare Fund Deductions	70.00	820.00
Wages Payable	40,040.00	15,780.00
Payroll Savings Deductions/MCA	3,000.00	1,500.00
NPS Contribution Payable	16,215.00	15,959.00
CM Relief Fund	-	-
Salary Payable	-2,57,968.00	-2,90,966.00
Councillors Remuneration Payable	3,67,280.00	-3,660.00
<i>Sub-Total (B)</i>	83,85,343.00	63,71,685.00
Other Liabilities		
Other Deductions- Contractors	35,89,047.16	11,89,047.16
Labour Cess-Contractors	1,28,859.85	13,71,525.85
Professional Tax Deduction	20,92,813.00	20,92,813.00
GST TDS Deductions - Contractors	70,78,267.36	63,58,995.98
VAT TDS Deductions - Contractors	2,35,468.00	2,35,468.00
TDS-Professional Payable	-10,71,628.00	-13,63,588.00
TDS-Scheme Expenses	-7,776.00	-7,776.00
Property & Other Taxes Payable	-9,754.00	-9,754.00
Refund of excess receipt against Sale of attached Prop	-1,800.00	-1,800.00
Refund of Other Income	-8,000.00	-8,000.00
Other Deposits (Hoarding)	1,59,800.00	-
<i>Sub-Total (C)</i>	1,21,85,297.37	98,56,931.99
Total	1,04,24,006.58	60,45,000.21

Schedule- 6 : Provisions

Particulars	As at 31 March 2023	As at 31 March 2022
Opening Balance	46,720.00	46,720.00
Add: Consolidated Provisions for Expenses	-	-
Less: Provisions for Expenses Adjusted in the Year	-	-
Total	46,720.00	46,720.00



**AIZAWL MUNICIPAL CORPORATION
THUAMPUI, AIZAWL, MIZORAM**



Schedule-7: FIXED ASSETS & DEPRECIATION

	Tangible Assets Owned	Rate of Depreciation	Gross Block			Accumulated Depreciation			Net Block	
			As on 01.04.2022	Addition/Deductions during the year	Deduction during the year	As on 31.03.2023	As on 01.04.2022	During the year	Deduction during	As on 31.03.2023
1	Land	0.00%	17,90,25,068.00	1,60,13,000.00	-	19,50,38,068.00	-	-	-	17,90,25,068.00
2	Building	1.33%	30,04,16,263.48	3,83,50,939.44	-	33,87,67,202.92	44,28,061.09	-	2,07,68,840.38	31,79,98,362.54
3	Plants & Machineries	20.00%	69,58,823.00	3,38,28,000.00	-	69,58,823.00	9,34,05,234.20	-	69,58,823.00	-
4	Road and Bridges	10.00%	90,42,00,992.00	76,49,740.00	-	93,80,28,992.00	43,74,38,666.45	-	53,08,43,900.65	40,71,85,091.35
5	Sewerage & Drainage	6.67%	17,20,20,423.00	6,17,31,663.00	-	17,96,70,163.00	5,09,89,721.09	-	6,28,62,680.80	11,68,07,482.20
6	Water Ways	10.00%	2,52,56,936.00	3,65,585.00	-	8,69,88,599.00	1,14,10,451.81	-	1,83,97,405.26	6,85,91,193.74
7	Public Lighting	10.00%	2,99,54,186.00	23,35,770.00	-	3,03,19,771.00	1,37,41,403.65	-	1,67,67,701.50	1,35,52,069.50
8	Office & Other Equip.	20.00%	1,99,28,099.00	551.00	-	2,22,63,869.00	1,94,21,382.00	-	1,98,68,592.00	23,95,277.00
9	Vehicle	10.00%	2,32,82,847.00	4,72,58,450.00	-	2,32,82,847.00	1,33,39,237.95	-	1,56,67,522.65	76,15,324.35
10	F&F, Fittings & Elec. App.	10.00%	1,62,42,610.00	551.00	-	1,62,43,161.00	1,26,11,631.85	-	1,42,35,920.40	20,07,240.60
11	Books & Others FA	6.67%	14,66,15,220.00	4,72,58,450.00	-	19,38,73,670.00	3,66,21,569.44	-	4,83,30,317.24	14,55,43,352.76
12	Software	20.00%	6,06,432.00	-	-	6,06,432.00	6,06,432.00	-	-	-
13	Adjusted Assets		26,34,585.00	20,75,33,698.44	-	26,34,585.00	61,94,80,098.53	-	75,53,08,135.88	26,34,585.00
	TOTAL		1,82,71,42,484.48	20,75,33,698.44	-	2,03,46,76,182.92	13,58,28,037.33	-	75,53,08,135.88	1,27,93,68,047.04
14	Capital WIP		2,16,32,710.00	-	-	2,16,32,710.00	-	-	-	2,16,32,710.00
	GRAND TOTAL		1,84,87,75,194.48	20,75,33,698.44	-	2,05,63,08,892.92	13,58,28,037.33	-	75,53,08,135.88	1,30,10,00,757.04
	Previous Year's		1,70,38,08,472.00	14,49,66,722.48	-	1,84,87,75,194.48	49,60,47,438.91	-	61,94,80,098.54	1,22,92,95,095.94
										1,20,77,61,033.09



AIZAWL MUNICIPAL CORPORATION

THUAMPUI, AIZAWL, MIZORAM



Schedule- 8 : Investments

Particulars	As at 31 March 2023	As at 31 March 2022
Fixed Deposits With SBI	3,00,00,000.00	3,00,00,000.00
Total	3,00,00,000.00	3,00,00,000.00

Schedule- 9 : Tax & Revenue Receivable

Particulars	As at 31 March 2023	As at 31 March 2022
Property Tax/Rent Receivables		
<u>Property Tax Receivables</u>		
Receivables for the Current Year	-	-
Receivables for more than One year	1,18,30,207.00	92,77,621.00
Grand Total	1,18,30,207.00	92,77,621.00



AIZAWL MUNICIPAL CORPORATION
THUAMPUI, AIZAWL, MIZORAM



Schedule - 10 Cash & Cash Equivalents

Cash and cash equivalents	As at 31 March 2023		As at 31 March 2022	
A) Cash in hand				
a) Cash-in-Hand-General	10,72,619.92	10,72,619.92	11,48,617.92	11,48,617.92
b) Cash-in-Hand -Revenue	-		-	
B) Balances with Scheduled Banks				
UCO Thuampui (15th Finance)	7,20,34,990.00	38,13,40,620.03	-	38,05,71,568.03
SBI-30969647125	1,28,02,572.38		5,12,95,167.38	
Apex Thuampui (15th FC) - 0459	8,28,305.00		-	
MCAB Bank Thuampui(New)	4,68,800.00		17,03,40,520.00	
UCO-25580110000212	1,99,097.75		8,19,492.75	
UCO-AMRUT-A/c 11539	3,96,75,291.99		3,99,25,531.99	
MCAB Bank Bawngkawn-399	7,85,932.90		7,36,773.90	
UCO-25580110000243	25,45,45,630.01		11,74,54,082.01	
		38,24,13,239.95	38,17,20,185.95	



**AIZAWL MUNICIPAL CORPORATION
THUAMPUI, AIZAWL, MIZORAM**



Schedule-11: Loans, Advances, Deposits & GIA Receivable

Particulars	As at 31 March 2023	As at 31 March 2022
<u>Loans & Advances</u>		
Temporary Advance to Employees(EPF)	42,39,260.00	42,39,260.00
Advances to Suppliers/Contracors-Others	-8,88,317.00	-8,88,317.00
Advances Recoverable	-	-
Advances due for Adjustment	-	-
TDS Deducted By the Bank	4,52,767.48	3,20,807.48
Solar Light Beneficiaries Receivable A/c	13,76,500.00	13,76,500.00
<u>GIA Receivable</u>		
Grant Receivable from State Govt.	-	4,44,49,000.00
Grant Receivable from Central (15th FC)	-	17,00,00,000.00
<u>Bank Interest Accrued</u>		
FDR Interest	22,61,966.00	15,31,853.00
Total	74,42,176.48	22,10,29,103.48



**AIZAWL MUNICIPAL CORPORATION
THUAMPUI, AIZAWL, MIZORAM**



Schedule-R-1: Tax Revenue

Particulars	As at 31 March 2023	As at 31 March 2022
Property Tax	5,74,48,788.00	3,22,08,872.00
Total	5,74,48,788.00	3,22,08,872.00

Schedule-R-2: Rental Income from Municipal Properties

Particulars	As at 31 March 2023	As at 31 March 2022
Rent from Ch. Saprawnga Truck Terminal (C.S.T.T)	22,53,180.00	24,21,510.00
Rent from Ch. Chhunga Bus Terminal (C.C.B.T)	8,19,030.00	4,07,940.00
Total	30,72,210.00	28,29,450.00

Schedule-R-3: Fees & User Charges

Particulars	As at 31 March 2023	As at 31 March 2022
Licensing Fees -Shops & Mobile towers License Fees	61,01,770.00	37,91,285.00
Fees for Grant of Permit -Fees from sanction of building plans	30,53,903.00	21,80,040.00
Fees for Certificate or Extract -Birth & Death Registration Fees	1,13,000.00	1,10,200.00
Penalties & Fines- Unauthorized Construction	36,71,763.00	12,72,683.00
Other Penalties & Fine	1,18,520.00	50,000.00
User Charges- Parking Space for CCBT	1,32,810.00	66,920.00
Other Fees -Miscellaneous fees- Fees from Zemabawk Market	50,000.00	-
Other Fees -Building Regulation - Technical License Holder Fee	2,43,550.00	3,59,880.00
User Charges -Pay & Use toilets	43,400.00	39,660.00
Other Fees -Electricity supply fees (STPI)	38,696.00	37,631.00
Losse Soil	2,97,616.00	48,700.00
User Charges -Litter & Debris Collection (SWM) charges		-
SWM Charges Collected		2,230.00
User Charges -Septic tank cleaning charges (Cesspool Cleaner)		4,17,000.00
User Charges -Parking Space Charges for Aizawl City	81,12,495.00	44,81,264.00
Other Fees -Water Connection Fees (STPI)	5,500.00	5,500.00
Other Fees -Advertisement & Hoarding fees	40,83,295.00	88,441.00
Other Fees- Vendor Fees	1,70,010.00	79,830.00
User Charges- Parking Space for CSTT	25,21,300.00	19,97,400.00
RTI Application Fees	3,020.00	30.00
Total	2,87,60,648.00	1,50,28,694.00



AIZAWL MUNICIPAL CORPORATION
THUAMPUI, AIZAWL, MIZORAM



Schedule-R-4: Sale & Hire Charges

Particulars	As at 31 March 2023	As at 31 March 2022
Sale of Products -Sale of Book leaflets & others	99,411.00	-
Sale of Forms & Publications -Sale of tender papers	3,81,000.00	1,23,300.00
Sale of Forms & Publications -Building Permission Forms	1,600.00	52,400.00
Sale of Adv. & Hoarding Forms	-	2,300.00
Sale of Shop Licence Forms	1,06,400.00	1,27,150.00
Sale of stores & scrap -Vehicle/JCB Auction	8,92,890.00	-
Sale of Others -Sale of Parking Fee Receipt Book,Parking Collector's Badge etc.	88,370.00	51,750.00
Total	15,69,671.00	3,56,900.00

Schedule-R-5: Revenue Grants, Contributions & Subsidies

Particulars	As at 31 March 2023	As at 31 March 2022
Revenue Grants-From State Government		
- Salaries & Remuneration	9,11,57,000.00	2,22,25,000.00
- Non-Salaries	11,39,47,920.00	13,06,27,000.00
- Swachh Bharat Mission	-	13,60,750.00
- Reimbursement of Expenses (Inc. Quarantine Waste)	18,72,056.00	33,81,040.00
- GIA for Day NULM	1,64,250.00	1,00,000.00
- Svanidhi Mahostoav	8,12,472.00	-
Revenue Grants-From Central Government		
-Reimbursement of Expenses	22,626.00	5,313.00
Total	20,79,76,324.00	15,76,99,103.00

Schedule-R-6: Interest Earned

Particulars	As at 31 March 2023	As at 31 March 2022
Interest from Bank Accounts - Bank Interest	53,57,697.00	88,22,998.00
Total	53,57,697.00	88,22,998.00



**AIZAWL MUNICIPAL CORPORATION
THUAMPUI, AIZAWL, MIZORAM**



Schedule-R-7: Other Income

Particulars	As at 31 March 2023	As at 31 March 2022
Recovery of loan from Garbage Vehicle	47,47,316.00	47,88,631.00
Miscellaneous Income	5,07,160.00	1,300.00
Total	52,54,476.00	47,89,931.00

Schedule-R-8: Loans & Advances

Particulars	As at 31 March 2023	As at 31 March 2022
Grant Central (15th FC) Sanctioned in FY 2021-22	17,00,00,000.00	-
Grant-in-Aid (GoM - Salary) Sanctioned in FY 2021-22	4,44,49,000.00	-
Total	21,44,49,000.00	-

Schedule-R-9: Capital Grant Received

Particulars	As at 31 March 2023	As at 31 March 2022
Capital Grant - 14th Finance Commission	-	-
Capital Grant - 15th Finance Commission		
Tied	-	10,20,00,000.00
Untied	-	6,80,00,000.00
Capital Grant - AMRUT	-	-
Total	-	17,00,00,000.00

Schedule-R-10: EMD/Security Deposit Received

Particulars	As at 31 March 2023	As at 31 March 2022
From Contractors & Suppliers	29,200.00	82,58,357.00
Consolidated Deposits- Revenue	8,86,300.00	-7,26,000.00
Consolidated Deposits- Others	7,89,800.00	-8,39,500.00
Total	17,05,300.00	66,92,857.00



**AIZAWL MUNICIPAL CORPORATION
THUAMPUI, AIZAWL, MIZORAM**



Schedule-P-1: Establishment Expenditures

Particulars	As at 31 March 2023	As at 31 March 2022
Salaries, Wages and Bonus -Salaries & Allowances - Staff	9,00,776.00	17,37,427.00
Benefits and Allowances -Staff Welfare Expenses	1,21,74,350.00	1,12,21,090.00
Pension -Pension Leave Salary Contribution(NPS)	33,462.00	26,10,889.00
Other Benefits -Eemployees Provident Fund Contribution (Employers share)	94,77,792.00	51,54,420.00
Total	2,25,86,380.00	2,07,23,826.00

Schedule-P-2: Administrative Expenses

Particulars	As at 31 March 2023	As at 31 March 2022
Office Maintenance	17,79,143.00	7,99,410.00
Communication Expenses	8,98,876.00	24,67,819.00
Books & Periodicals	2,37,288.00	76,349.00
Printing and Stationery	26,63,410.00	19,37,635.00
Travelling & Conveyance	25,61,061.00	4,80,794.00
Insurance	96,629.00	21,170.00
Audit Fees	-	2,95,889.00
Legal Expenses	4,10,333.00	7,57,349.00
Technical and Administrative Support	1,64,30,120.00	1,93,66,084.00
Information, Education and Capacity Building	9,00,520.00	6,86,718.00
Other Administrative Expenses	7,59,27,163.00	8,99,22,609.00
Bank Charges	18,058.00	9,352.18
Tax Devolution	-	1,13,53,300.00
Hoarding Expenses	54,400.00	-
Total	10,19,77,001.00	12,81,74,478.18

Schedule-P-3: Operations & Maintenance

Particulars	As at 31 March 2023	As at 31 March 2022
Power & Fuel	29,85,454.00	35,89,293.00
Hire Charges	3,63,750.00	17,11,716.00
Repair & Maintenance		
Repair & Maintenance Infrastructure Assets	1,35,13,320.00	1,51,440.00
Repairs & maintenance -Buildings	10,02,515.00	12,36,417.00
Repairs & maintenance -Vehicles	7,88,896.00	9,54,826.00
Repairs & maintenance -Others	1,07,36,578.00	89,51,022.00
Total	2,93,90,513.00	1,65,94,714.00



AIZAWL MUNICIPAL CORPORATION
THUAMPUI, AIZAWL, MIZORAM



Schedule-P-4: Programme Expenses

Particulars	As at 31 March 2023	As at 31 March 2022
Ward Fund & Hospitality (Special Assistance to the Urban Poor)	2,82,88,049.00	3,21,35,169.00
Donation/Sponsorship	-	56,50,290.00
Event Expenses (Aizawl Day Celebration)	60,00,000.00	-
Aizawl City Decoration	7,50,000.00	-
Discretionary Fund	33,36,730.00	
Hospitality Grant	2,32,180.00	2,10,200.00
Street Vending	10,10,302.00	49,150.00
Scheme Programme -Swachh Bharat Mission	4,31,292.00	2,86,998.00
Total	4,00,48,553.00	3,83,31,807.00

Schedule-P-5: EMD/Security Deposit Paid

Particulars	As at 31 March 2023	As at 31 March 2022
From Contractors & Suppliers	1,00,23,245.00	82,58,357.00
Consolidated Deposits- Revenue	84,500.00	-7,26,000.00
Consolidated Deposits- Others	1,56,000.00	-8,39,500.00
Total	1,02,63,745.00	66,92,857.00

Schedule-P-6: Fixed Assets

Particulars	As at 31 March 2023	As at 31 March 2022
Purchase of Fixed Assets		
Buildings	79,700.00	-
Plant and Machinery	-	-
Vehicles	-	13,44,347.00
Land	85,000.00	-
Sewerage and Drainage	14,140.00	-
Public Lighting	3,65,585.00	-
Office and Other Equipments	23,35,770.00	6,01,130.00
Water Networks	68,60,179.00	96,62,579.00
Furniture, Fixture, Fittings and Electricals	551.00	2,10,463.00
Other Fixed Assets	1,76,70,250.00	35,000.00
Total	2,74,11,175.00	1,18,53,519.00



**AIZAWL MUNICIPAL CORPORATION
THUAMPUI, AIZAWL, MIZORAM**



Schedule-P-7: Investments

Particulars	As at 31 March 2023	As at 31 March 2022
Fixed Deposits with Bank	-	-
TDS Deducted by Bank on Interest	-	76,822.48
Total	-	76,822.48

**AIZAWL MUNICIPAL CORPORATION
THUAMPUI, AIZAWL, MIZORAM**

Schedule-P-8: Sundry Creditors/Expenses Payable

Particulars	As at 31 March 2023	As at 31 March 2022
Creditors	19,12,75,225.00	12,20,60,824.00
Employees Deductions	9,93,72,069.00	8,45,68,981.00
Recoveries Payable	25,41,679.00	56,03,319.00
Solar Light ZEDA	-	97,16,000.00
Total	29,31,88,973.00	22,19,49,124.00

Schedule-P-9: Prior Period Incomes/Expenditures

Particulars	As at 31 March 2023	As at 31 March 2022
Prior Period Expenditures		
Expenses	34,720.00	91,194.69
Total (A-B) Net Prior Period Income	34,720.00	91,194.69



AIZAWL MUNICIPAL CORPORATION
THUAMPUI, AIZAWL, MIZORAM



Schedule-IE-1: Tax Revenue

Particulars	As at 31 March 2023	As at 31 March 2022
Property Tax	6,00,01,374.00	3,19,05,776.00
Total	6,00,01,374.00	3,19,05,776.00

Schedule-IE-2: Rental Income from Municipal Properties

Particulars	As at 31 March 2023	As at 31 March 2022
Rent from Ch. Saprawnga Truck Terminal (C.S.T.T)	22,53,180.00	24,21,510.00
Rent from Ch. Chhunga Bus Terminal (C.C.B.T)	8,19,030.00	4,07,940.00
Total	30,72,210.00	28,29,450.00

Schedule-IE-3: Fees & User Charges

Particulars	As at 31 March 2023	As at 31 March 2022
Licensing Fees -Shops & Mobile towers License Fees	61,01,770.00	37,91,285.00
Fees for Grant of Permit -Fees from sanction of building plans	30,53,903.00	21,80,040.00
Fees for Certificate or Extract -Birth & Death Registration Fees	1,13,000.00	1,10,200.00
Penalties & Fines- Unauthorized Construction	36,71,763.00	12,72,683.00
Other Penalties & Fine	1,18,520.00	50,000.00
User Charges- Parking Space for CCBT	1,32,810.00	66,920.00
Other Fees -Miscellaneous fees- Fees from Zemabawk Market	50,000.00	-
Other Fees -Building Regulation - Technical License Holder Fee	2,43,550.00	3,59,880.00
User Charges -Pay & Use toilets	43,400.00	39,660.00
Other Fees -Electricity supply fees (STPI)	38,696.00	37,631.00
Loose Soil	2,97,616.00	48,700.00
User Charges -Litter & Debris Collection (SWM) charges	-	-
SWM Charges Collected	-	2,230.00
User Charges -Septic tank cleaning charges (Cesspool Cleaner)	-	4,17,000.00
User Charges -Parking Space Charges for Aizawl City	81,12,495.00	44,81,264.00
Other Fees -Water Connection Fees (STPI)	5,500.00	5,500.00
Other Fees -Advertisement & Hoarding fees	40,83,295.00	88,441.00
Other Fees- Vendor Fees	1,70,010.00	79,830.00
User Charges- Parking Space for CSTT	25,21,300.00	19,97,400.00
RTI Application Fees	3,020.00	30.00
Total	2,87,60,648.00	1,50,28,694.00



AIZAWL MUNICIPAL CORPORATION
THUAMPUI, AIZAWL, MIZORAM



Schedule-IE-4: Sale & Hire Charges

Particulars	As at 31 March 2023	As at 31 March 2022
Sale of Products -Sale of Book leaflets & others	-	-
Sale of Forms & Publications -Sale of tender papers	3,81,000.00	1,23,300.00
Sale of Forms & Publications -Building Permission Forms	1,600.00	52,400.00
Sale of Adv. & Hoarding Forms	-	2,300.00
Sale of Shop Licence Forms	1,06,400.00	1,27,150.00
Sale of stores & scrap -Vehicle/JCB Auction	9,92,301.00	-
Sale of Others -Sale of Parking Fee Receipt Book, Parking Collector's Badge etc.	88,370.00	51,750.00
Total	15,69,671.00	3,56,900.00

Schedule-IE-5: Revenue Grants, Contributions & Subsidies

Particulars	As at 31 March 2023	As at 31 March 2022
Revenue Grants-From State Government		
- Salaries & Remuneration	9,11,57,000.00	6,66,74,000.00
- Non-Salaries	11,39,47,920.00	13,06,27,000.00
- Swachh Bharat Mission	-	13,60,750.00
- Reimbursement of Expenses (Inc. Quarantine Waste)	26,84,528.00	33,81,040.00
- GIA for Day NULM	1,64,250.00	1,00,000.00
- Recoupment of Basic Grant for Revenue Expenses	71,94,981.00	4,21,66,343.88
Revenue Grants-From Central Government		
-Reimbursement of Expenses	22,626.00	5,313.00
Total	21,51,71,305.00	24,43,14,446.88

Schedule-IE-6: Interest Earned

Particulars	As at 31 March 2023	As at 31 March 2022
Interest - Other Interest	8,62,073.00	10,43,449.00
Interest from Bank Accounts - Bank Interest	53,57,697.00	88,22,998.00
Total	62,19,770.00	98,66,447.00

Schedule-IE-7: Other Income

Particulars	As at 31 March 2023	As at 31 March 2022
Recovery of loan from Garbage Vehicle	47,47,316.00	47,88,631.00
Miscellaneous Income	5,07,160.00	1,300.00
Total	52,54,476.00	47,89,931.00



**AIZAWL MUNICIPAL CORPORATION
THUAMPUI, AIZAWL, MIZORAM**



Schedule-IE-8: Capital Grant Recouped

Particulars	As at 31 March 2023	As at 31 March 2022
Grant Recouped for Depreciation	13,38,09,763.01	12,13,79,795.67
Total	13,38,09,763.01	12,13,79,795.67

Schedule-IE-9: Establishment Expenditures

Particulars	As at 31 March 2023	As at 31 March 2022
Salaries, Wages and Bonus -Salaries & Allowances - Staff	9,28,25,063.00	7,56,31,269.00
Salaries, Wages and Bonus -Wages	41,61,900.00	50,71,520.00
Furnishing Allowance	1,70,000.00	3,40,000.00
Salaries, Wages and Bonus -Honorarium	87,000.00	16,98,072.00
Benefits and Allowances -Staff Welfare Expenses	1,90,800.00	1,94,485.00
Benefits and Allowances -Remuneration & Fees (People Representatives)	58,96,500.00	55,02,000.00
Benefits and Allowances -Remuneration of Local Council Member	70,81,500.00	92,28,807.00
Death Cum Retirement Benefits	7,04,507.00	-
EPF Payment for Erstwhile ADA Staff	-	-
Benefits and Allowances -Sitting Allowance	-	-
Pension -Pension Leave Salary Contribution(NPS)	33,462.00	26,10,889.00
Telephone Bill reimbursement of Councillors	4,95,600.00	4,95,600.00
Telephone Bill reimbursement of Officers	1,32,000.00	3,55,680.00
Electric Bill reimbursement of Councillors	3,55,680.00	1,44,750.00
Honorarium of Local Council	33,54,270.00	4,61,768.00
Other Benefits -Employees Provident Fund Contribution (Employers share)	87,73,285.00	47,38,932.00
Total	12,42,61,567.00	10,64,73,772.00





Schedule-IE-10: Administrative Expenses

Particulars	As at 31 March 2023	As at 31 March 2022
Office Maintenance -Electricity charges	17,07,603.00	7,63,960.00
Office Maintenance -Postage	2,140.00	8,062.00
Office Maintenance -Office decoration	71,540.00	35,450.00
Communication Expenses-Telephone/Fax expenses	2,79,235.00	72,515.00
Communication Expenses-Internet expenses	4,59,273.00	23,30,062.00
Communication Expenses-Computer networking expenses	1,34,078.00	33,180.00
Communication Expenses-TV cable expenses	24,150.00	24,000.00
Books & Periodicals -Newspapers	1,83,050.00	60,889.00
Books & Periodicals -Books	23,490.00	8,960.00
Books & Periodicals - Magazines	30,748.00	6,500.00
Printing and Stationery -Printing expenses	3,57,390.00	4,59,260.00
Printing and Stationery -Stationery	22,82,900.00	9,88,875.00
Printing and Stationery -Computer stationery and consumables	23,120.00	4,89,500.00
Travelling & Conveyance -Hire Charges	-	2,13,585.00
Travelling & Conveyance -Tours & Travel	25,61,061.00	2,67,209.00
Insurance -Vehicle Insurance	96,629.00	21,170.00
Audit Fees	-	2,95,889.00
Legal Expenses -Legal Fees	4,10,333.00	7,57,349.00
Professional and Other Fees -Technical and Administrative Support	1,64,30,120.00	2,29,48,384.00
Professional and Other Fees -Consultancy fees	-	-
Advertisement and Publicity -Advertisement expenses	9,00,520.00	6,86,718.00
Other Administrative Expenses-Expenses for Meeting, Training, Capacity Bu	18,83,626.00	6,02,645.00
Other Administrative Expenses-Miscellaneous expenses	6,24,459.00	8,10,527.00
Other Administrative Expenses-Medical Re-imburement	97,09,828.00	39,28,111.00
Other Administrative Expenses-Hoarding Expenses	23,18,400.00	-
Other Administrative Expenses-Refreshment and other Expenses	8,330.00	5,10,755.00
Other Administrative Expenses-Monsoon Damage Assistance	20,22,000.00	67,49,280.00
Other Administrative Expenses-Drinking Water Expenses	58,884.00	43,759.00
Bank Charges	18,058.00	9,352.18
Tax Devolution to Local Council (Non-Salary)	-	1,13,53,300.00
Promotion of Public Health & Sanitation	23,72,210.00	15,14,869.00
Other Administrative Expenses-Solid Waste Management Expenses	6,60,76,626.00	7,97,91,163.00
Remittance of Fees for Registration of Birth & Death	-	-
Total	11,10,69,801.00	13,57,85,278.18





Schedule-IE-11: Operations & Maintenance

Particulars	As at 31 March 2023	As at 31 March 2022
Power & Fuel -Consumption of Diesel and Petrol	29,85,454.00	35,86,793.00
Power & Fuel - Consumption of Gas/Fire Extinguisher	-	2,500.00
Hire Charges - Vehicles	3,63,750.00	17,11,716.00
Repair & Maintenance		
Infrastructure Assets -Traffic Signals	1,74,340.00	25,000.00
Repair & Maintenance Infrastructure Assets (SWM)	2,33,07,080.00	26,34,040.00
Infrastructure Assets -Street Lighting System	88,73,146.00	52,23,419.00
Repairs & maintenance -Buildings -Office Buildings	57,02,715.00	60,59,307.00
Vehicles -SWM Vehicles	-	8,200.00
Vehicles -Office Vehicles	7,88,896.00	9,46,626.00
Others -Electrical Appliances	4,17,839.00	2,97,901.00
Others -Office Equipments	4,32,452.00	11,29,302.00
Others -Furnitures and Fixtures	2,200.00	46,300.00
Others -Computers and Accessories	9,29,280.00	22,47,600.00
Others- Plant & Machinery & Others	81,661.00	6,500.00
Total	4,40,58,813.00	2,39,25,204.00





Schedule-IE-12: Programme Expenses

Particulars	As at 31 March 2023	As at 31 March 2022
Ward Fund & Hospitality (Special Assistance to the Urban Poor)	2,82,88,049.00	3,21,35,169.00
Discretionary Fund	38,36,730.00	-
Donation/Sponsorship	-	60,50,290.00
Aizawl Day Celebration/City Decoration	67,50,000.00	-
Hospitality Grant	2,32,180.00	2,10,200.00
Street Vending	10,10,302.00	49,150.00
Scheme Programme -Swachh Bharat Mission	5,07,292.00	2,86,998.00
Total	4,06,24,553.00	3,87,31,807.00

Schedule-13: Prior Period Incomes/Expenditures

Particulars	As at 31 March 2023	As at 31 March 2022
<u>Prior Period Expenditures</u>		
Refund of Revenues-Rent & Taxes		
Expenses of Previous Years	34,720.00	41,75,583.70
<i>Sub-Total (A)</i>	34,720.00	41,75,583.70
<u>Prior Period Incomes</u>		
Expenses of Previous Years Reversed		
<i>Sub-Total (B)</i>	-	-
Total (A-B) Net Prior Period Income	34,720.00	41,75,583.70



AIZAWL MUNICIPAL CORPORATION
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Annexure: 1

(Amount in Rs.)

Particulars	Assets Procured From Capital Grant	Assets Procured	Total Assets
Upto 2011-12	3,15,27,000.00	2,75,53,634.00	5,90,80,634.00
For 2012-13	3,33,43,099.00	10,23,870.00	3,43,66,969.00
For 2013-14	11,96,36,003.00	8,62,067.00	12,04,98,070.00
For 2014-15	13,24,63,153.00	-	13,24,63,153.00
For 2015-16	14,70,38,482.00	-	14,70,38,482.00
For 2016-17	9,77,18,135.00	-	9,77,18,135.00
For 2017-18	24,40,55,450.00	-	24,40,55,450.00
For 2018-19	27,36,99,929.00	-	27,36,99,929.00
For 2019-20	38,68,97,130.00	-	38,68,97,130.00
For 2020-21	18,63,57,810.00	-	18,63,57,810.00
For 2021-22	14,49,66,722.48	-	14,49,66,722.48
Balance upto 31.3.22	1,79,77,02,913.48	2,94,39,571.00	1,82,71,42,484.48
Ratio	98.39	1.61	
For 2022-23	20,75,33,698.44	-	20,75,33,698.44
Total	2,00,52,36,611.92	2,94,39,571.00	2,03,46,76,182.92

(Amount in Rs.)

Particulars	Depreciation from 01.04.22 to 30.09.22, assuming all aseets procured from Grants	Depreciation from 01.10.21 to 31.03.22, assuming all aseets procured from Grants	Total Depreciation on Assets Procured upto 31.3.2022	Total Depreciation for Year including Depreciation on Opening Value of Assets
	(A)	(B)	(C)	(A+B+C)
Assets from Grants	68,98,863.41	36,66,657.13	12,32,44,242.47	13,38,09,763.01
Assets from Revenues	-	-	20,18,274.32	20,18,274.32
Total	68,98,863.41	36,66,657.13	12,52,62,516.79	13,58,28,037.33



Bank Reconciliation Statement for 31st March 2023
UCO Bank, Commissioner AMC AMRUT, A/c No. 25580110011539

Balance as per Bank Statement		3,96,75,282.55
Particluars	Date	Amount
Balance as per Cash Book		3,96,75,291.99
Less:		
Bank Charges Not entered in Tally	23-Jun-22	-9.44
Balance as per Bank Statement		<u>3,96,75,282.55</u>
Difference		-

Bank Reconciliation Statement for 31st March 2023
UCO Bank, Thuampui, A/c No. 25580110024997

Balance as per Bank Statement		8,03,01,040.00
Particluars	Date	Amount
Balance as per Cash Book		7,20,34,990.00
Add:		
Debited from Tally but not reflected in Bank		
Payment to Sangchhunga Vaivakawn, Ch 419089	24-03-2023	19,63,979.00
Supply and Installation of Electricity Charges Ch. 419071	27-03-2023	59,77,124.00
Installation of Street Light Ch. 419087	28-03-2023	12,785.00
Reconstruction of Khurpui Ch. 419078	28-03-2023	1,13,050.00
Understatement of Savings Bank Interest by 2,00,000	01-04-2023	2,00,000.00
Less:		
Overstatement of Solid Waste Magement Expenses by 888	24-01-2023	-888.00
Balance as per Bank Statement		<u>8,03,01,040.00</u>
Difference		-



Bank Reconciliation Statement for 31st March 2023

SBI Bank, A/c No. 30969647125

Balance as per Bank Statement - 1,13,28,751.07

Particluars	Date	Amount
Balance as per Cash Book		1,28,02,572.38
Less: Credited in Tally not reflected in Bank		
Savings Bank Interest	26/08/2022	-5,50,794.00
Add:		
Debited from Tally but not reflected in Bank		
Bank Charges	26/08/2022	12,928.00
TDS/GST Contractor	31/05/2022	23,800.00
Less: Debited from bank not entered in Tally		
Bank Charges	18/11/2022	-0.50
Bank Charges	31/5/2022	-31.62
Bank Charges	12-27/4/22	-35.17
Transfer to Employees Provident Fund	15/2/2023	-10,20,500.00
<u>Pertaining to FY 2021-22</u>		
Add:		
Building Plan Sanction Fee short entered in Tally for September'21		600.00
Building Plan Sanction Fee short entered in Tally for October'21		1,800.00
Building Plan Sanction Fee short entered in Tally for March'22		200.00
Deduction in Tally Not reflected on Bank	31-03-2022	58,422.00
Less:		
Building Plan Sanction Fee excess entered in Tally for Jan'22		-200.00
Building Plan Sanction Fee excess entered in Tally for April'21		-10.00
Round off		-0.02
Balance as per Bank Statement		1,13,28,751.07
Difference		-

Bank Reconciliation Statement for 31st March 2023

APEX, Bawngkawn Br., A/c No. 001001870004399

Balance as per Bank Statement 49,099.10

Particluars	Date	Amount
Balance as per Cash Book		7,85,932.90
Less:		
Credited from Bank but not entered in Tally Ch. 19021	01-Apr-22	-7,36,773.00
Bank charges not entered in Tally	06-Oct-22	-1.80
Bank charges not entered in Tally	01-Jul-22	-59.00
Balance as per Bank Statement		49,099.10
Difference		-



Bank Reconciliation Statement for 31st March 2023		
UCO Bank, A/c No. 25580110000212 (Property Tax)		
Balance as per Bank Statement	-	43,091.75
Particulars	Date	Amount
Balance as per Cash Book		1,99,097.75
Less: Debited from bank not entered in Tally	08-Apr-22	-1,55,801.00
Bank Charges not entered in Tally	04-Jan-23	-205.00
Balance as per Bank Statement		43,091.75
Difference		-

Bank Reconciliation Statement for 31st March 2023		
Apex Thuampui Br. A/c No. 002001930000459		
Balance as per Bank Statement	-	8,64,050.20
Particulars	Date	Amount
Balance as per Cash Book		8,28,305.00
Less:		
Bank Charges not entered in Tally	07-Dec-22	-5.90
Bank Charges not entered in Tally	22-Apr-22	-10.00
Add:		
Deducted from Tally but not reflected in Bank	28-Mar-23	3,080.00
Deducted from Tally but not reflected in Bank	30-Mar-23	32,681.00
Balance as per Bank Statement		8,64,050.10
Difference		0.10

Bank Reconciliation Statement for 31st March 2023		
Apex Bank, Thuampui Br. (GIA & OSR) Ac No. 2001930000458		
Balance as per Bank Statement	-	4,80,520.00
Particulars	Date	Amount
Balance as per Cash Book		4,68,800.00
Add: Credited at Bank but not entered in Tally	01-Mar-23	11,720.00
Balance as per Bank Statement		4,80,520.00
Difference		-



Bank Reconciliation Statement for 31st March 2023
UCO Bank, Commissioner AMC A/c No. 25580110000243

Balance as per Bank Statement **25,72,60,245.01**

Particulars	Remarks	Amount
Balance as per Cash Book		25,45,45,630.01
Less:		
Withdrawn from Bank but not entered in Tally	<u>Annexure -1</u>	-1,91,400.00
Debited in Tally but not reflected in Bank.	<u>Annexure -2</u>	-2,52,319.00
Add:		
Deposited in Bank but not entered in Tally	<u>Annexure -3</u>	30,191.00
Credited in Tally but not reflected in Bank	<u>Annexure -4</u>	31,16,293.00
Add: From Previous Year BRS	<u>Annexure -5</u>	11,850.00
Less: From Previous Year BRS	<u>Annexure -6</u>	-
Add: From 2018-19 & 2019-20 BRS	<u>Annexure -7</u>	-
Balance as per Bank Statement		25,72,60,245.01
Difference		-

