

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



**PROVISIONAL BALANCE SHEET AS AT 31ST MARCH 2025**

Particulars	Schedule	As on 31.03.2025	As on 31.03.2024
1	2		
<b>I. LIABILITIES</b>			
Municipal Fund	SCH-1	24,40,71,166.04	24,62,02,171.85
Reserves and Surplus	SCH-2	1,24,23,75,669.13	1,19,88,18,917.12
Grant-in-Aid for Specified Purposes	SCH-3	28,80,18,206.91	36,67,32,126.91
Deposits/EMD	SCH-4	2,86,80,429.35	2,81,67,500.35
Other Liabilities	SCH-5	68,84,723.58	66,90,580.58
Provisions	SCH-6	46,720.00	46,720.00
<b>TOTAL</b>		<b>1,81,00,76,915.01</b>	<b>1,84,66,58,016.81</b>
<b>II. ASSETS</b>			
Fixed Assets			
Gross Block	SCH-7	2,56,92,10,126.92	2,34,95,33,385.92
Less: Accumulated Depreciation		1,09,72,40,015.35	91,89,89,020.57
		1,47,19,70,111.57	1,43,05,44,365.35
Investments	SCH-8	3,00,00,000.00	3,00,00,000.00
<b>Current assets</b>			
Tax & Revenue Receivable	SCH-9	2,46,86,377.75	2,49,84,740.75
Cash and Cash Equivalents	SCH-10	27,30,72,356.21	35,23,14,201.23
Loans, Advances & Deposits	SCH-11	1,03,48,069.48	88,14,709.48
<b>TOTAL</b>		<b>1,81,00,76,915.01</b>	<b>1,84,66,58,016.81</b>

AKAS & Associates LLP  
Chartered Accountants  
FRN: 022876N/N500067

AJAY KUMAR JOSHI  
Digitally signed by AJAY KUMAR JOSHI  
Date: 2025.06.19 11:13:35 +05'30'



CA. Ajay Kumar Joshi  
Partner  
Mem. No. 098017  
Date: 20.06.2025  
Place: Aizawl

For and on behalf of the Aizawl Municipal Corporation

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



**PROVISIONAL INCOME & EXPENDITURE FOR THE YEAR ENDING 31ST MARCH 2025**

Particulars	Schedule	2024-25	2023-24
<b>INCOME</b>			
Tax Revenue	IE-1	6,68,08,638.00	7,43,78,690.00
Rental Income from Municipal Properties	IE-2	30,32,900.00	41,91,100.00
Fees & User Charges	IE-3	3,83,92,853.00	3,08,58,695.00
Sale & Hire Charges	IE-4	15,69,854.00	10,60,073.00
Revenue Grants, Contributions & Subsidies	IE-5	29,57,24,109.00	25,58,47,368.65
Interest Earned	IE-6	1,13,88,503.00	1,29,88,971.00
Other Income	IE-7	24,45,444.00	76,62,114.00
Grant Recouped for Depreciation	IE-8	17,61,19,988.99	16,15,84,726.51
<b>TOTAL</b>		<b>59,54,82,289.99</b>	<b>54,85,71,738.16</b>
<b>EXPENDITURE</b>			
Establishment Expenses	IE-9	13,52,60,943.00	13,37,99,347.00
Administrative Expenses	IE-10	18,63,23,194.00	13,59,21,998.79
Operation & Maintenance Expenses	IE-11	3,66,79,295.00	4,37,77,447.00
Programme Expenses	IE-12	6,09,96,869.00	7,10,90,902.00
Depreciation For the Year	SCH-7	17,82,50,994.80	16,36,80,884.66
<b>TOTAL</b>		<b>59,75,11,295.80</b>	<b>54,82,70,579.45</b>
Net Surplus/Deficit Before Prior Period Items		-20,29,005.81	3,01,158.71
Add: Prior period Items (Net Surplus)	IE-13	-1,02,000.00	-23,97,317.20
Net Surplus/(Deficit) After Prior Period Items Transferred to the Reserves Account		-21,31,005.81	-20,96,158.49

AKAS & Associates LLP  
Chartered Accountants  
FRN: 022876N/N500067

AJAY KUMAR JOSHI  
Digitally signed by AJAY KUMAR JOSHI  
Date: 2025.06.19  
11:14:21 +05'30'



CA. Ajay Kumar Joshi  
Partner  
Mem. No. 098017  
Date: 20.06.2025  
Place: Aizawl

For, Aizawl Municipal Corporation

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



**PROV. RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2025**

Particulars		2024-25	2023-24
<b>RECEIPTS</b>			
Opening Balance (Cash & Bank)	SCH-10	35,23,14,201.21	38,24,13,239.95
Tax Revenue	R-1	6,71,07,001.00	6,12,24,156.25
Rental Income from Municipal Properties	R-2	30,32,900.00	41,91,100.00
Fees & User Charges	R-3	3,83,92,853.00	3,08,58,695.00
Sale & Hire Charges	R-4	15,69,854.00	10,60,073.00
Revenue Grants, Contributions & Subsidies	R-5	25,06,04,240.00	18,60,01,122.00
Interest Earned	R-6	98,55,143.00	1,16,14,393.00
Other Income	R-7	24,45,444.00	76,62,114.00
Amount Paid in Loans & Advances		-	2,045.00
Central Grant Received- Capital	R-9	18,60,82,690.00	35,00,00,000.00
EMD/Security Deposit Received	R-10	-	-
<b>TOTAL</b>		<b>91,14,04,326.21</b>	<b>1,03,50,26,938.20</b>

AKAS & Associates LLP

Chartered Accountants

FRN: 022876N/N500067

AJAY KUMAR JOSHI  
Digitally signed by AJAY KUMAR JOSHI  
Date: 2025.06.19 11:14:59 +05'30'

CA. Ajay Kumar Joshi

Partner

Mem. No. 098017

Date: 20.06.2025

Place: Aizawl



For, Aizawl Municipal Corporation



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



**PROV. RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2025**

Particulars		2024-25	2023-24
<b>PAYMENTS</b>			
Establishment Expenditures	P-1	2,64,34,326.00	3,27,04,095.00
Administrative Expenses	P-2	18,64,22,474.00	13,06,26,974.79
Operations & Maintenance	P-3	3,28,59,105.00	3,62,25,343.00
Programme Expenses	P-4	6,09,96,869.00	7,10,90,902.00
EMD/Security Deposited Refunded (Net)	P-5	89,24,874.00	1,38,26,387.00
Purchase of Fixed Assets	P-6	1,91,72,392.00	1,72,81,224.00
Investments	P-7	-	-
Sundry Creditors/Expenses Payable	P-8	30,34,19,930.00	37,85,60,494.00
Prior Period Expenditures	P-9	1,02,000.00	23,97,317.20
Closing Balance (Cash & Bank)	SCH-10	27,30,72,356.21	35,23,14,201.21
<b>TOTAL</b>		<b>91,14,04,326.21</b>	<b>1,03,50,26,938.20</b>

AKAS & Associates LLP  
Chartered Accountants  
FRN: 022876N/N500067

AJAY KUMAR  
JOSHI

Digitally signed by AJAY KUMAR  
JOSHI  
Date: 2025.06.19 11:15:23 +05'30'



CA. Ajay Kumar Joshi  
Partner  
Mem. No. 098017  
Date: 20.06.2025  
Place: Aizawl

For, Aizawl Municipal Corporation



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



**Schedule-R-1: Tax Revenue**

Particulars	2024-25	2023-24
Property Tax	6,71,07,001.00	6,12,24,156.25
<b>Total</b>	<b>6,71,07,001.00</b>	<b>6,12,24,156.25</b>

**Schedule-R-2: Rental Income from Municipal Properties**

Particulars	2024-25	2023-24
Rent from Ch. Saprawnga Truck Terminal (C.S.T.T)	22,04,610.00	31,67,380.00
Rent from Ch. Chhunga Bus Terminal (C.C.B.T)	8,28,290.00	10,23,720.00
<b>Total</b>	<b>30,32,900.00</b>	<b>41,91,100.00</b>

**Schedule-R-3: Fees & User Charges**

Particulars	2024-25	2023-24
Licensing Fees -Shops & Mobile towers License Fees	76,21,653.00	65,82,367.00
Fees for Grant of Permit -Fees from sanction of building plans	49,38,056.00	24,89,004.00
Fees for Certificate or Extract -Birth & Death Registration Fees	3,75,470.00	1,00,410.00
Penalties & Fines- Unauthorized Construction	31,72,003.00	52,21,337.00
Other Penalties & Fine	10,29,400.00	3,16,500.00
User Charges- Parking Space for CCBT	38,550.00	1,14,960.00
Other Fees -Miscellaneous fees- Fees from Zemabawk Market	81,000.00	54,000.00
Other Fees -Building Regulation - Technical License Holder Fee	2,61,500.00	2,68,100.00
User Charges -Pay & Use toilets	48,500.00	63,520.00
Other Fees -Electricity supply fees (STPI)	97,111.00	58,302.00
Losse Soil	19,800.00	87,560.00
Shop Fees for AMC Multi Complex	58,050.00	3,29,684.00
SWM Charges Collected	5,14,620.00	-
User Charges -Septic tank cleaning charges (Cesspool Cleaner)	560.00	-
User Charges -Parking Space Charges for Aizawl City	1,00,52,470.00	89,84,738.00
Other Fees -Water Connection Fees (STPI)	6,500.00	3,000.00
Other Fees -Advertisement & Hoarding fees	60,69,507.00	22,20,610.00
Other Fees- Vendor Fees	1,41,750.00	1,64,770.00
User Charges- Parking Space for CSTT	38,65,750.00	37,98,550.00
RTI Application Fees	603.00	1,283.00
<b>Total</b>	<b>3,83,92,853.00</b>	<b>3,08,58,695.00</b>



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



**Schedule-R-4: Sale & Hire Charges**

Particulars	2024-25	2023-24
Sale of Products -Sale of Book leaflets & others	6,76,280.00	1,14,640.00
Sale of Forms & Publications -Sale of tender papers	-	3,11,500.00
Sale of Forms & Publications -Building Permission Forms	4,750.00	-
Sale of Adv. & Hoarding Forms	-	-
Sale of Amc Sports Complex-Bawngkawn	22,500.00	-
Sale of Shop Licence Forms	95,670.00	93,440.00
Sale of stores & scrap -Vehicle/JCB Auction	7,10,874.00	4,69,243.00
Sale of Others -Sale of Parking Fee Receipt Book,Parking Collector's Badge etc.	59,780.00	71,250.00
<b>Total</b>	<b>15,69,854.00</b>	<b>10,60,073.00</b>

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

Particulars	2024-25	2023-24
Revenue Grants-From State Government		
- Salaries & Remuneration	10,85,18,000.00	12,51,55,000.00
- Non-Salaries	14,12,50,000.00	5,10,09,513.00
- Swachh Bharat Mission	4,00,000.00	28,69,800.00
- Reimbursement of Expenses (Inc. Quarantine Waste)	4,36,240.00	69,66,809.00
- GIA for Day NULM	-	-
- Svanidhi Mahostoav	-	-
Revenue Grants-From Central Government		
-Reimbursement of Expenses	-	-
<b>Total</b>	<b>25,06,04,240.00</b>	<b>18,60,01,122.00</b>

**Schedule-R-6: Interest Earned**

Particulars	2024-25	2023-24
Interest from Bank Accounts - Bank Interest	98,55,143.00	1,16,14,393.00
<b>Total</b>	<b>98,55,143.00</b>	<b>1,16,14,393.00</b>





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



**Schedule-R-7: Other Income**

Particulars	2024-25	2023-24
Recovery of loan from Garbage Vehicle	16,47,886.00	50,16,798.00
Miscellaneous Income	7,97,558.00	26,45,316.00
<b>Total</b>	<b>24,45,444.00</b>	<b>76,62,114.00</b>

**Schedule-R-8: Loans & Advances**

Particulars	2024-25	2023-24
Grant Central (15th FC)	-	
Grant-in-Aid (GoM - Salary)	-	
<b>Total</b>	<b>-</b>	<b>-</b>

**Schedule-R-9: Capital Grant Received**

Particulars	2024-25	2023-24
Capital Grant - 14th Finance Commission	-	-
Capital Grant - 15th Finance Commission	15,32,28,000.00	-
Tied		21,00,00,000.00
Untied		14,00,00,000.00
Capital Grant - AMRUT	-	-
Capital Grant - GoM	3,28,54,690.00	-
<b>Total</b>	<b>18,60,82,690.00</b>	<b>35,00,00,000.00</b>

**Schedule-R-10: EMD/Security Deposit Received**

Particulars	2024-25	2023-24
From Contractors & Suppliers		-
Consolidated Deposits- Revenue		-
Consolidated Deposits- Others		-
<b>Total</b>	<b>-</b>	<b>-</b>





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



**Schedule-P-1: Establishment Expenditures**

Particulars	2024-25	2023-24
Salaries, Wages and Bonus -Salaries & Allowances - Staff	-	4,55,428.00
Benefits and Allowances -Staff Welfare Expenses	1,76,11,931.00	1,57,42,944.00
Pension -Pension Leave Salary Contribution(NPS)	-	-
Other Benefits -Epmloyees Provident Fund Contribution (Employers share)	88,22,395.00	1,65,05,723.00
<b>Total</b>	<b>2,64,34,326.00</b>	<b>3,27,04,095.00</b>

**Schedule-P-2: Administrative Expenses**

Particulars	2024-25	2023-24
Office Maintenance	30,22,298.00	21,43,611.00
Communication Expenses	7,94,300.00	6,38,652.00
Books & Periodicals	1,96,090.00	2,96,940.00
Printing and Stationery	31,95,809.00	39,25,155.00
Travelling & Conveyance	15,57,632.00	30,32,674.00
Insurance	2,100.00	-
Audit Fees	4,62,000.00	6,00,000.00
Legal Expenses	98,900.00	7,08,347.00
Technical and Administrative Support	1,82,12,441.00	1,79,15,578.00
Information, Education and Capacity Building	16,34,360.00	18,21,780.00
Other Administrative Expenses	9,02,35,669.00	8,88,43,118.00
Bank Charges	1,01,958.00	48,105.79
Tax Devolution	6,66,98,979.00	98,05,654.00
Hoarding Expenses	2,09,938.00	8,47,360.00
<b>Total</b>	<b>18,64,22,474.00</b>	<b>13,06,26,974.79</b>

**Schedule-P-3: Operations & Maintenance**

Particulars	2024-25	2023-24
Power & Fuel	39,77,350.00	26,70,998.00
Hire Charges	4,55,000.00	4,00,000.00
<b>Repair &amp; Maintenance</b>		
Repair & Maintenance Infrastructure Assets	1,62,69,585.00	1,63,02,569.00
Repairs & maintenance -Buildings	9,29,039.00	15,74,674.00
Repairs & maintenance -Vehicles	17,92,575.00	8,77,456.00
Repairs & maintenance -Others	94,35,556.00	1,43,99,646.00
<b>Total</b>	<b>3,28,59,105.00</b>	<b>3,62,25,343.00</b>



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



**Schedule-P-4: Programme Expenses**

Particulars	2024-25	2023-24
Ward Fund & Hospitality (Special Assistance to the Urban Poor)	4,66,42,340.00	5,67,45,989.00
Donation/Sponsorship	-	-
Event Expenses (Aizawl Day Celebration)	45,42,913.00	34,95,739.00
Urban Forestry	60,130.00	-
Discretionary Fund	90,59,876.00	1,05,33,044.00
Hospitality Grant	6,32,750.00	1,68,000.00
Street Vending	58,860.00	-
Scheme Programme -Swachh Bharat Mission	-	1,48,130.00
<b>Total</b>	<b>6,09,96,869.00</b>	<b>7,10,90,902.00</b>

**Schedule-P-5: EMD/Security Deposit Paid**

Particulars	2024-25	2023-24
From Contractors & Suppliers	1,04,38,449.00	1,45,30,487.00
Consolidated Deposits- Revenue	-9,83,575.00	-40,600.00
Consolidated Deposits- Others	-5,30,000.00	-6,63,500.00
<b>Total</b>	<b>89,24,874.00</b>	<b>1,38,26,387.00</b>

**Schedule-P-6: Fixed Assets**

Particulars	2024-25	2023-24
<b>Purchase of Fixed Assets</b>		
Buildings	-	-
Plant and Machinery	-	6,45,492.00
Roads & Bridges	-	60,349.00
Land	68,34,810.00	5,100.00
Sewerage and Drainage	-	-
Public Lighting	-	-
Office and Other Equipments	27,02,518.00	28,04,182.00
Water Networks	41,71,500.00	48,54,748.00
Furniture, Fixture, Fittings and Electricals	10,20,965.00	10,31,953.00
Other Fixed Assets	38,94,220.00	78,23,400.00
Capital Work-in-Progress	5,48,379.00	56,000.00
<b>Total</b>	<b>1,91,72,392.00</b>	<b>1,72,81,224.00</b>



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



**Schedule-P-7: Investments**

Particulars	2024-25	2023-24
Fixed Deposits with Bank		-
TDS Deducted by Bank on Interest		-
<b>Total</b>	-	-

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

**Schedule-P-8: Sundry Creditors/Expenses Payable**

Particulars	2024-25	2023-24
Creditors	19,44,17,950.00	27,09,72,045.00
Employees Deductions	10,85,72,816.00	10,56,27,728.00
Recoveries Payable	4,29,164.00	19,71,721.00
Other Deposit	-	-11,000.00
<b>Total</b>	<b>30,34,19,930.00</b>	<b>37,85,60,494.00</b>

**Schedule-P-9: Prior Period Incomes/Expenditures**

Particulars	2024-25	2023-24
<b>Prior Period Expenditures</b>		
Expenses	1,02,000.00	23,97,317.20
<b>Total (A-B) Net Prior Period Income</b>	<b>1,02,000.00</b>	<b>23,97,317.20</b>





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



**Schedule 1 -Municipal Fund**

<u>Share Capital</u>	As at March 31 2025	As at March 31 2024
<b><u>Consolidated Municipl Fund</u></b>		
Opening Balance	24,62,02,171.85	24,82,98,330.34
Add/Less: Surplus/Deficit for the Current Year	-21,31,005.81	-20,96,158.49
<b>Grand Total</b>	<b>24,40,71,166.04</b>	<b>24,62,02,171.85</b>



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



**Schedule-2 Reserves & Surplus**

<u>Particulars</u>	<b>As at 31 March 2025</b>	<b>As at 31 March 2024</b>
<b>Specialised Fund Utilised (Capital Reserve)</b>		
Opening Balance	1,19,88,18,917.12	1,06,71,79,150.63
Add: Assets procured from GIA during the year	21,96,76,741.00	29,32,24,493.00
Less: Depreciation W/off on Assets from GIA for Current Year	17,61,19,988.99	16,15,84,726.51
	<b>1,24,23,75,669.13</b>	<b>1,19,88,18,917.12</b>



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



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

Particulars	As at 31 March 2025	As at 31 March 2024
<b><u>GRANT-IN-AID</u></b>		
Opening Balance	36,67,32,126.91	37,98,02,866.56
Add: GIA Received During the Current Year-Central	15,32,28,000.00	35,00,00,000.00
Add: GIA Received During the Current Year-State	3,28,54,690.00	-
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	4,51,19,869.00	6,98,46,246.65
Less: GIA Utilised & Trfd to Capital Reserve	21,96,76,741.00	29,32,24,493.00
<b>Closing Balance</b>	<b>28,80,18,206.91</b>	<b>36,67,32,126.91</b>

**Schedule- 4 : Deposit Received**

Particulars	As at 31 March 2025	As at 31 March 2024
Security Deposit - Contractors & Suppliers	1,55,31,878.35	1,67,03,324.35
Security Deposits - Rent & Parking Revenue	63,04,100.00	54,87,900.00
Security Deposits - Engineers & Architects	65,06,276.00	59,76,276.00
Security Deposits - Hoarding Contracts	3,38,175.00	-
<b>Total</b>	<b>2,86,80,429.35</b>	<b>2,81,67,500.35</b>







**Schedule- 5 : Other Liabilities**

Particulars	As at 31 March 2025	As at 31 March 2024
<b>Other Liabilities(Sundry Creditors)</b>		
Suppliers Control Account	-	-
Contractors Control Account	-82,05,857.79	-84,90,217.79
<i>Sub-Total (A)</i>	<b>-82,05,857.79</b>	<b>-84,90,217.79</b>
<b>Staff Statutory Deductions</b>		
EPF Deductions (Employee's Contribution)	-34,01,043.00	-32,00,763.00
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	2,09,280.00	1,34,280.00
Insurance Fund Deductions(MSGEGIS/IF & SF)	2,000.00	1,200.00
Licence Fess Staff Quarters	-150.00	300.00
HBA Deductions	76,525.00	70,395.00
Other Deductions- Staff	48,825.00	48,825.00
Welfare Fund Deductions	320.00	70.00
Wages Payable	-46,900.00	40,040.00
Payroll Savings Deductions/MCA	-3,000.00	-3,000.00
NPS Contribution Payable	10,383.00	10,383.00
Salary Payable	-2,06,984.00	-2,57,968.00
Councillors Remuneration Payable	4,82,460.00	3,67,280.00
<i>Sub-Total (B)</i>	<b>34,32,761.00</b>	<b>34,72,087.00</b>
<b>Other Liabilities</b>		
Other Deductions- Contractors	35,98,894.16	35,89,047.16
Labour Cess-Contractors	30,021.85	30,021.85
Professional Tax Deduction	20,92,813.00	20,92,813.00
GST TDS Deductions - Contractors	67,99,581.36	66,89,519.36
VAT TDS Deductions - Contractors	2,35,468.00	2,35,468.00
TDS-Professional Payable	-10,71,628.00	-10,71,628.00
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)	-	1,70,800.00
<i>Sub-Total (C)</i>	<b>1,16,57,820.37</b>	<b>1,17,08,711.37</b>
<b>Total</b>	<b>68,84,723.58</b>	<b>66,90,580.58</b>

**Schedule- 6 : Provisions**

Particulars	As at 31 March 2025	As at 31 March 2024
Opening Balance	46,720.00	46,720.00
Add: Consolidated Provisions for Expenses		
Less: Provisions for Expenses Adjusted in the Year		
<b>Total</b>	<b>46,720.00</b>	<b>46,720.00</b>



**AIZAWL MUNICIPAL CORPORATION**  
**THUAMPUL, AIZAWL, MIZORAM**



**Schedule-7: FIXED ASSETS & DEPRECIATION**

		Rate of Depreciation	Gross Block				Accumulated Depreciation			Net Block		(Amount in Rs.)
			As on 01.04.2024	Addition/Deductions during the year	Deduction during the year	As on 31.03.2025	As on 01.04.2024	During the year	Deduction during the year	As on 31.03.2025	As on 31.03.2025	As on 31.03.2024
1	Land	0.00%	19,71,05,608.00	80,26,810.00	-	20,51,32,418.00	-	-	-	-	20,51,32,418.00	19,71,05,608.00
2	Building	1.33%	34,83,51,031.92	1,21,77,700.00	-	36,05,28,731.92	2,53,70,133.41	47,50,831.58	-	3,01,20,964.99	33,04,07,766.93	32,29,80,898.51
3	Plants & Machineries	20.00%	76,04,315.00	19,31,000.00	-	95,35,315.00	84,79,686.00	10,55,629.00	-	95,35,315.00	-	(8,75,371.00)
4	Road and Bridges	10.00%	1,04,09,19,471.00	3,94,67,650.00	-	1,08,03,87,121.00	63,21,46,193.25	10,68,66,562.10	-	73,90,12,755.35	34,13,74,365.65	40,87,73,277.75
5	Sewerage & Drainage	6.67%	20,37,86,163.00	1,86,74,300.00	-	22,24,60,463.00	7,60,33,417.08	1,43,38,086.33	-	9,03,71,503.41	13,20,88,959.59	12,77,52,745.92
6	Water Ways	10.00%	19,15,54,247.00	8,38,93,839.00	-	27,54,48,086.00	3,42,18,688.51	2,46,06,888.60	-	5,88,25,577.11	21,66,22,508.89	15,73,35,558.49
7	Public Lighting	10.00%	3,03,19,771.00	-	-	3,03,19,771.00	1,97,99,678.60	30,31,977.10	-	2,28,31,655.70	74,88,115.30	1,05,20,092.40
8	Office & Other Equip.	20.00%	2,50,68,051.00	27,02,518.00	-	2,77,70,569.00	2,47,87,462.20	29,83,106.80	-	2,77,70,569.00	-	2,80,588.80
9	Vehicle	10.00%	2,32,82,847.00	38,94,220.00	-	2,71,77,067.00	1,79,95,807.35	25,22,995.70	-	2,05,18,803.05	66,58,263.95	52,87,039.65
10	F&F, Fittings & Elec. App.	10.00%	1,72,75,114.00	10,20,965.00	-	1,82,96,079.00	1,59,57,701.85	18,00,445.55	-	1,77,58,147.40	5,37,931.60	13,17,412.15
11	Books & Others FA	6.67%	22,86,38,040.00	2,64,01,560.00	-	25,50,39,600.00	6,34,72,533.92	1,64,15,758.44	-	7,98,88,292.38	17,51,51,307.62	16,51,65,506.08
12	Software	20.00%	6,06,432.00	-	-	6,06,432.00	7,27,718.40	-1,21,286.40	-	6,06,432.00	-	(1,21,286.40)
13	Adjusted Assets		26,34,585.00	-	-	26,34,585.00	-	-	-	-	26,34,585.00	26,34,585.00
	<b>TOTAL</b>		<b>2,31,71,45,675.92</b>	<b>19,81,90,562.00</b>	<b>-</b>	<b>2,51,53,36,237.92</b>	<b>91,89,89,020.57</b>	<b>17,82,50,994.80</b>	<b>-</b>	<b>1,09,72,40,015.39</b>	<b>1,41,80,96,222.53</b>	<b>1,39,81,56,655.35</b>
14	Capital WIP			2,14,86,179.00		5,38,73,889.00					5,38,73,889.00	3,23,87,710.00
	<b>GRAND TOTAL</b>		<b>2,34,95,33,385.92</b>	<b>21,96,76,741.00</b>	<b>-</b>	<b>2,56,92,10,126.92</b>	<b>91,89,89,020.57</b>	<b>17,82,50,994.80</b>	<b>-</b>	<b>1,09,72,40,015.39</b>	<b>1,47,19,70,111.53</b>	<b>1,43,05,44,365.35</b>
	Previous Year's		<b>2,05,63,08,892.92</b>	<b>29,32,24,493.00</b>	<b>-</b>	<b>2,34,95,33,385.92</b>	<b>75,53,08,135.88</b>	<b>16,36,80,884.66</b>	<b>-</b>	<b>91,89,89,020.57</b>	<b>1,43,05,44,365.35</b>	<b>1,30,10,00,757.04</b>





# AIZAWL MUNICIPAL CORPORATION

THUAMPUI, AIZAWL, MIZORAM



## Schedule- 8 : Investments

Particulars	As at 31 March 2025	As at 31 March 2024
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 2025	As at 31 March 2024
Property Tax/Rent Receivables		
Property Tax Receivables		
Receivables for the Current Year	-	-
Receivables for more than One year	2,46,86,377.75	2,49,84,740.75
Grand Total	2,46,86,377.75	2,49,84,740.75





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



**Schedule - 10 Cash & Cash Equivalents**

Cash and cash equivalents	As at 31 March 2025		As at 31 March 2024	
<b>A) Cash in hand</b>				
a) Cash-in-Hand-General	-		-	
b) Cash-in-Hand -Revenue	1,45,150.92	1,45,150.92	23,38,351.94	23,38,351.94
<b>B) Balances with Scheduled Banks</b>				
UCO Thuampui (15th Finance)	1,68,75,007.00		8,66,76,481.00	
SBI-30969647125	1,28,99,610.38		95,12,572.38	
Apex Thuampui (15th FC) - 0459	2,45,319.90		43,33,560.90	
MCAB Bank Thuampui(New)	1,42,17,857.00		6,89,160.00	
UCO-25580110000212	16.00		15,085.00	
UCO-AMRUT-A/c 11539	4,20,56,182.00		4,09,27,924.00	
MCAB Bank Bawngkawn-399	45,642.00		44,488.00	
UCO-25580110000243	18,65,87,571.01	27,29,27,205.29	20,77,76,578.01	34,99,75,849.29
		27,30,72,356.21		35,23,14,201.23



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



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

Particulars	As at 31 March 2025	As at 31 March 2024
<b><u>Loans &amp; Advances</u></b>		
Temporary Advance to Employees (EPF)	42,72,260.00	42,72,260.00
Advances to Suppliers/Contractors-Others	-9,21,317.00	-9,21,317.00
Advances Recoverable	-	-
Advances due for Adjustment	-	-
TDS Deducted By the Bank	4,50,722.48	4,50,722.48
Solar Light Beneficiaries Receivable A/c	13,76,500.00	13,76,500.00
<b><u>GIA Receivable</u></b>		
Grant Receivable from State Govt.	-	-
Grant Receivable from Central (15th FC)	-	-
<b><u>Bank Interest Accrued</u></b>		
FDR Interest	51,69,904.00	36,36,544.00
<b>Total</b>	<b>1,03,48,069.48</b>	<b>88,14,709.48</b>



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



**Schedule-IE-1: Tax Revenue**

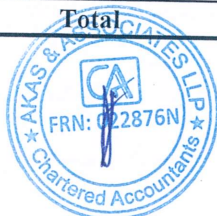
Particulars	2024-25	2023-24
Property Tax	6,68,08,638.00	7,43,78,690.00
<b>Total</b>	<b>6,68,08,638.00</b>	<b>7,43,78,690.00</b>

**Schedule-IE-2: Rental Income from Municipal Properties**

Particulars	2024-25	2023-24
Rent from Ch. Saprawnga Truck Terminal (C.S.T.T)	22,04,610.00	31,67,380.00
Rent from Ch. Chhunga Bus Terminal (C.C.B.T)	8,28,290.00	10,23,720.00
<b>Total</b>	<b>30,32,900.00</b>	<b>41,91,100.00</b>

**Schedule-IE-3: Fees & User Charges**

Particulars	2024-25	2023-24
Licensing Fees -Shops & Mobile towers License Fees	76,21,653.00	65,82,367.00
Fees for Grant of Permit -Fees from sanction of building plans	42,95,156.00	24,89,004.00
Fees for Grant of Permit - Fees for Piggery Permit	6,42,900.00	-
Fees for Certificate or Extract -Birth & Death Registration Fees	3,75,470.00	1,00,410.00
Penalties & Fines- Unauthorized Construction	31,72,003.00	55,37,837.00
Other Penalties & Fine	10,30,400.00	31,87,309.00
User Charges- Parking Space for CCBT	38,550.00	1,14,960.00
Other Fees -Miscellaneous fees- Fees from Zemabawk Market	81,000.00	-
Other Fees -Building Regulation - Technical License Holder Fee	2,60,500.00	-
User Charges -Pay & Use toilets	48,500.00	63,520.00
Other Fees -Electricity supply fees (STPI)	97,111.00	-
User Charges -Water ATM's Coins Collection	560.00	-
User Charges -Litter, Debris & Loose Soil charges	19,800.00	-
SWM Charges Collected	5,14,620.00	-
User Charges -Septic tank cleaning charges (Cesspool Cleaner)	-	-
User Charges -Parking Space Charges for Aizawl City	1,00,52,470.00	89,84,738.00
Other Fees -Water Connection Fees (STPI)	6,500.00	-
Other Fees -Advertisement & Hoarding fees	60,69,507.00	-
Other Fees- Vendor Fees	1,41,750.00	-
User Charges- Parking Space for CSTT	38,65,750.00	37,98,550.00
User Charges- Shop/Seat Fees for AMC Multi Complex	58,050.00	-
RTI Application Fees	603.00	-
<b>Total</b>	<b>3,83,92,853.00</b>	<b>3,08,58,695.00</b>





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



**Schedule-IE-4: Sale & Hire Charges**

Particulars	2024-25	2023-24
Sale of Products -Sale of Book leaflets & others	-	-
Sale of Forms & Publications -Sale of tender papers	-	3,11,500.00
Sale of Forms & Publications -Building Permission Forms	4,750.00	-
Hire Charges for AMC Properties	22,500.00	-
Sale of Adv. & Hoarding Forms	-	-
Sale of Shop Licence & Stall Licence Forms	97,870.00	93,440.00
Sale of Others- Miscellaneous	6,74,080.00	-
Sale of stores & scrap	7,10,874.00	4,69,243.00
Sale of Others -Sale of Parking Fee Receipt Book,Parking Collector's Badge etc.	59,780.00	1,85,890.00
<b>Total</b>	<b>15,69,854.00</b>	<b>10,60,073.00</b>

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

Particulars	2024-25	2023-24
Revenue Grants-From State Government		
- Salaries & Remuneration	10,85,18,000.00	12,51,55,000.00
- Non-Salaries	14,12,50,000.00	5,10,09,513.00
- Swachh Bharat Mission	4,00,000.00	28,69,800.00
- Reimbursement of Expenses (Inc. Quarantine Waste)	4,36,240.00	69,66,809.00
- GIA for Day NULM	-	-
- Recoupment of Basic Grant for Revenue Expenses	4,51,19,869.00	6,98,46,246.65
Revenue Grants-From Central Government		
-Reimbursement of Expenses	-	-
<b>Total</b>	<b>29,57,24,109.00</b>	<b>25,58,47,368.65</b>

**Schedule-IE-6: Interest Earned**

Particulars	2024-25	2023-24
Other Interest- Penal Interest from State Govt.	6,87,133.00	13,74,578.00
Interest from Investments - Bank & FD Interest	1,07,01,370.00	1,16,14,393.00
<b>Total</b>	<b>1,13,88,503.00</b>	<b>1,29,88,971.00</b>

**Schedule-IE-7: Other Income**

Particulars	2024-25	2023-24
Recovery from Garbage Vehicle	16,47,886.00	50,16,798.00
Miscellaneous Income	7,97,558.00	26,45,316.00
<b>Total</b>	<b>24,45,444.00</b>	<b>76,62,114.00</b>





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



**Schedule-IE-8: Capital Grant Recouped**

Particulars	2024-25	2023-24
Grant Recouped for Depreciation	17,61,19,988.99	16,15,84,726.51
<b>Total</b>	<b>17,61,19,988.99</b>	<b>16,15,84,726.51</b>

**Schedule-IE-9: Establishment Expenditures**

Particulars	2024-25	2023-24
Salaries, Wages and Bonus -Salaries & Allowances - Staff	9,64,20,405.00	9,28,96,340.00
Salaries, Wages and Bonus -Wages	2,51,160.00	6,50,260.00
Furnishing Allowance	1,90,000.00	1,60,000.00
Salaries, Wages and Bonus -Honorarium	-	-
Benefits and Allowances -Staff Welfare Expenses	-	-
Benefits and Allowances -Remuneration & Fees (People Representatives)	94,44,792.00	1,00,62,887.00
Benefits and Allowances -Remuneration of Local Council Member	1,09,31,000.00	54,31,500.00
Death Cum Retirement Benefits	1,50,000.00	-
Staff Welfare Expenses	4,58,096.00	3,73,800.00
Personal Attendants-Councillors	23,68,903.00	18,80,000.00
Household Attendants-Counmcillors	27,11,100.00	25,72,580.00
Pension -Pension Leave Salary Contribution(NPS)	-	-
Telephone Bill reimbursement of Councillors	4,69,560.00	4,89,300.00
Telephone Bill reimbursement of Officers	1,28,000.00	1,21,000.00
Electric Bill reimbursement of Councillors	6,09,464.00	6,14,680.00
Honorarium of Local Council	24,56,068.00	20,41,277.00
Other Benefits -Employees Provident Fund Contribution (Employers share)	86,72,395.00	1,65,05,723.00
<b>Total</b>	<b>13,52,60,943.00</b>	<b>13,37,99,347.00</b>



**AIZAWL MUNICIPAL COUNCIL**  
**THUAMPUI, AIZAWL, MIZORAM**



**Schedule-IE-10: Administrative Expenses**

Particulars	2024-25	2023-24
Office Maintenance -Electricity charges	26,23,727.00	20,07,949.00
Office Maintenance -Postage	137.00	653.00
Office Maintenance -Office decoration	3,98,571.00	1,35,662.00
Communication Expenses-Telephone/Fax expenses	2,03,792.00	2,03,967.00
Communication Expenses-Internet expenses	5,60,371.00	4,04,032.00
Communication Expenses-Computer networking expenses	-	-
Communication Expenses-TV cable expenses	30,000.00	30,000.00
Books & Periodicals -Newspapers	85,340.00	1,57,250.00
Books & Periodicals -Books	26,650.00	56,650.00
Books & Periodicals - Magazines	84,100.00	83,040.00
Printing and Stationery -Printing expenses	5,12,960.00	5,23,900.00
Printing and Stationery -Stationery	26,82,849.00	34,01,255.00
Printing and Stationery -Computer stationery and consumables	-	-
Swachh Bharat Mission	-	1,66,995.00
Travelling & Conveyance -Tours & Travel	15,57,632.00	30,32,674.00
Insurance -Vehicle Insurance	2,100.00	-
Audit Fees	4,62,000.00	6,00,000.00
Legal Expenses -Legal Fees	98,900.00	7,08,347.00
Professional and Other Fees -Technical and Administrative Support	1,79,29,161.00	1,76,29,798.00
Professional and Other Fees -Consultancy fees	-	-
Advertisement and Publicity -Advertisement expenses	16,34,360.00	18,21,780.00
Other Administrative Expenses-Expenses for Meeting, Training, Capacity Bu	39,96,536.00	22,67,012.00
Other Administrative Expenses-Miscellaneous expenses	12,41,552.00	9,84,084.00
Other Administrative Expenses-Medical Re-imbursement	64,47,241.00	1,26,19,184.00
Other Administrative Expenses-Hoarding Expenses	2,09,938.00	8,47,360.00
Other Administrative Expenses-Refreshment and other Expenses	-	-
Other Administrative Expenses-Diswaster & Emergency Assistance	23,95,660.00	26,03,695.00
Other Administrative Expenses-Drinking Water Expenses	3,19,283.00	1,61,304.00
Bank Charges	1,01,958.00	48,105.79
Tax Devolution to Local Council (Non-Salary)	6,66,98,979.00	98,05,654.00
Other Administrative Expenses-Other Garbage & Plastic Waste Mngmt.	1,88,050.00	-
Promotion of Public Health & Sanitation	10,23,589.00	8,48,350.00
Other Administrative Expenses-Solid Waste Management Expenses	7,28,07,758.00	7,32,73,298.00
Sanitation Office	20,00,000.00	15,00,000.00
<b>Total</b>	<b>18,63,23,194.00</b>	<b>13,59,21,998.79</b>



**AIZAWL MUNICIPAL COUNCIL  
THUAMPUI, AIZAWL, MIZORAM**



**Schedule-IE-11: Operations & Maintenance**

Particulars	2024-25	2023-24
Power & Fuel -Consumption of Diesel and Petrol	39,77,350.00	25,83,048.00
Power & Fuel - Consumption of Gas/Fire Extinguisher	-	87,950.00
Hire Charges - Vehicles	4,55,000.00	4,00,000.00
<b><u>Repair &amp; Maintenance</u></b>		
Infrastructure Assets -Traffic Signals	10,650.00	1,71,143.00
Repair & Maintenance Infrastructure Assets (SWM)	1,62,58,935.00	1,61,31,426.00
Infrastructure Assets -Street Lighting System	80,40,366.00	1,21,85,249.00
Repairs & maintenance -Buildings -Office Buildings	46,16,229.00	91,26,778.00
Vehicles -SWM Vehicles	-	-
Vehicles -Office Vehicles	17,92,575.00	8,77,456.00
Others -Electrical Appliances	2,67,949.00	1,75,649.00
Others -Office Equipments	4,69,706.00	1,84,135.00
Others -Furnitures and Fixtures	18,500.00	48,800.00
Others -Computers and Accessories	3,71,750.00	3,06,198.00
Others- Plant & Machinery & Others	4,00,285.00	14,99,615.00
<b>Total</b>	<b>3,66,79,295.00</b>	<b>4,37,77,447.00</b>





**AIZAWL MUNICIPAL COUNCIL  
THUAMPUI, AIZAWL, MIZORAM**



**Schedule-IE-12: Programme Expenses**

Particulars	2024-25	2023-24
Ward Fund & Hospitality (Special Assistance to the Urban Poor)	4,66,42,340.00	5,67,45,989.00
Discretionary Fund	90,59,876.00	1,05,33,044.00
Urban Forestry Expenses	60,130.00	-
Aizawl Day Celebration/City Decoration	45,42,913.00	34,95,739.00
Hospitality Fund/Grant Expenses	6,32,750.00	1,68,000.00
Street Vending	58,860.00	-
Scheme Programme -Swachh Bharat Mission	-	1,48,130.00
<b>Total</b>	<b>6,09,96,869.00</b>	<b>7,10,90,902.00</b>

**Schedule-13: Prior Period Incomes/Expenditures**

Particulars	2024-25	2023-24
<b><u>Prior Period Expenditures</u></b>		
Refund of Revenues-Rent & Taxes	1,02,000.00	-
Expenses of Previous Years	-	24,11,211.00
<i>Sub-Total (A)</i>	1,02,000.00	24,11,211.00
<b><u>Prior Period Incomes</u></b>		
Expenses of Previous Years Reversed	-	13,893.80
<i>Sub-Total (B)</i>	-	13,893.80
<b>Total (A-B) Net Prior Period Income</b>	<b>1,02,000.00</b>	<b>23,97,317.20</b>



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



**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
For 2022-23	20,75,33,698.44	-	20,75,33,698.44
For 2023-24	28,24,69,493.00	-	28,24,69,493.00
Balance upto 31.3.24	2,28,77,06,104.92	2,94,39,571.00	2,31,71,45,675.92
Ratio	98.73	1.27	
For 2024-25		-	-
<b>Total</b>	<b>2,28,77,06,104.92</b>	<b>2,94,39,571.00</b>	<b>2,31,71,45,675.92</b>

(Amount in Rs.)

Particulars	Depreciation from 01.04.24 to 30.09.24, assuming all aseets procured from Grants	Depreciation from 01.10.24 to 31.03.25, assuming all aseets procured from Grants	Total Depreciation on Assets Procured upto 31.3.2024	Total Depreciation for Year including Depreciation on Opening Value of Assets
	(A)	(B)	(C)	(A+B+C)
Assets from Grants	50,49,084.00	54,73,553.34	16,55,97,351.66	17,61,19,988.99
Assets from Revenues	-	-	21,31,005.81	21,31,005.81
<b>Total</b>	<b>50,49,084.00</b>	<b>54,73,553.34</b>	<b>16,77,28,357.46</b>	<b>17,82,50,994.80</b>

