

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



BALANCE SHEET AS AT 31ST MARCH 2020

Particulars		Schedule	As on 31.03.2020	As on 31.03.2019
1		2		2
I. LIABILITIES				
<u>Municipal Fund</u>	1	23,36,94,223.96	23,53,62,530.41	
<u>Reserves and Surplus</u>	2	92,21,76,164.19	63,90,91,672.12	
Grant-in-Aid for Specified Purposes	3	24,85,24,982.36	25,14,10,749.00	
<u>Deposits/EMD</u>	4	2,42,30,597.40	1,58,13,083.40	
Other Liabilities	5	4,86,68,903.24	-2,69,15,136.40	
<u>Provisions</u>	6	46,720.00	46,720.00	
TOTAL		1,47,73,41,591.16	1,11,48,09,618.52	
II. ASSETS				
<u>Fixed Assets</u>				
Gross Block	7	1,51,76,19,662.00	1,13,03,27,532.00	
Less: Accumulated Depreciation		38,35,43,160.14	27,76,67,215.78	
		1,13,40,76,501.86	85,26,60,316.22	
<u>Investments</u>	8		-	
<u>Current assets</u>				
<u>Sundry Debtors</u>	9	1,12,12,320.00	63,18,537.00	
<u>Cash and cash equivalents</u>	10	30,40,41,094.30	24,32,72,522.30	
<u>Loans, Advances & Deposits</u>	11	2,80,11,675.00	1,25,58,243.00	
TOTAL		1,47,73,41,591.16	1,11,48,09,618.52	

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

AJAY KUMAR JOSHI
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CA. Ajay Kumar Joshi

Partner

Mem. No. 098017

Date: 28.12.2020

Place: Aizawl

For and on behalf of the Aizawl Municipal Corporation

[Signature]
Municipal Commissioner

Commissioner
Aizawl Municipal Corporation

[Signature]
Joint Municipal Commissioner

Joint Municipal Commissioner
Aizawl Municipal Corporation

[Signature]
Finance & Accounts Officer

Finance & Accounts Officer
Aizawl Municipal Corporation

Unique Document Identification Number (UDIN) for this document is **20098017AAAAEO9686 Mizoram**

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



INCOME & EXPENDITURE AS AT 31ST MARCH 2020

Particulars	Schedule	2019-20	2018-19
INCOME			
Tax Revenue	IE-1	3,44,05,978.00	2,97,07,181.00
Rental Income from Municipal Properties	IE-2	19,81,425.00	13,33,250.00
Fees & User Charges	IE-3	2,24,22,918.00	3,26,22,825.00
Sale & Hire Charges	IE-4	56,70,219.00	68,39,652.00
Revenue Grants, Contributions & Subsidies	IE-5	22,83,82,464.64	19,53,96,000.00
Interest Earned	IE-6	87,77,745.00	1,60,96,259.00
Other Income	IE-7	1,000.00	35,67,855.00
Grant Recouped for Depreciation	IE-8	10,42,07,637.92	10,42,07,637.92
TOTAL		40,58,49,387.56	38,97,70,659.92
EXPENDITURE			
Establishment Expenditures	IE-9	8,78,04,669.00	6,86,99,411.00
Administrative Expenses	IE-10	12,21,86,874.00	15,48,79,285.73
Operations & Maintenance	IE-11	1,48,67,041.00	2,49,92,027.00
Programme Expenses	IE-12	7,97,14,264.00	3,75,76,914.00
Depreciation		10,58,75,944.36	8,52,05,764.94
TOTAL		41,04,48,792.36	37,13,53,402.67
Net Surplus/Deficit Before Prior Period Items		-45,99,404.80	1,84,17,257.26
Add: Prior period Items (Net Surplus)	IE-13	29,31,098.36	-22,707.00
Net Surplus/(Deficit) After Prior Period Items Transferred to the Reserves Account		-16,68,306.44	1,83,94,550.26

For & On Behalf of AKAS & Associates
Chartered Accountants
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CA. Ajay Kumar Joshi
Partner
Mem. No. 098017
Date: 28.12.2020
Place: Aizawl

For, Aizawl Municipal Corporation

[Signature]
Municipal Commissioner

Commissioner
Aizawl Municipal Corporation

[Signature]
Joint Municipal Commissioner

Joint Municipal Commissioner
Aizawl Municipal Corporation

[Signature]
Finance & Accounts Officer

Finance & Accounts Officer
Aizawl Municipal Corporation
Mizoram

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



RECEIPT & PAYMENT ACCOUNT AS AT 31ST MARCH 2020

Particulars	2019-20	2018-19
RECEIPTS		
Opening Balance (Cash & Bank)	24,32,72,522.30	32,28,01,100.05
Tax Revenue	2,95,12,195.00	2,97,07,181.00
Rental Income from Municipal Properties	19,81,425.00	13,33,250.00
Fees & User Charges	2,24,22,918.00	3,26,22,825.00
Sale & Hire Charges	56,70,219.00	68,39,652.00
Revenue Grants, Contributions & Subsidies	13,09,57,828.00	19,53,96,000.00
Interest Earned	87,77,745.00	1,60,96,259.00
Other Income	1,000.00	35,67,855.00
EMD/Security Deposited Received (Net)	18,71,878.00	49,40,617.40
Central Grant Received- Capital	46,98,41,000.00	21,96,47,000.00
TOTAL	91,43,08,730.30	83,29,51,739.45

For & On Behalf of AKAS & Associates
Chartered Accountants

FRN: 022876N

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CA. Ajay Kumar Joshi
Partner

Mem. No. 098017

Date: 28.12.2020

Place: Aizawl



For, Aizawl Municipal Corporation

[Signature]
Municipal Commissioner

Commissioner
Aizawl Municipal Corporation

[Signature]
Joint Municipal Commissioner

Joint Municipal Commissioner
Aizawl Municipal Corporation

[Signature]
Finance & Accounts Officer

Finance & Accounts Officer
Aizawl Municipal Corporation
Mizoram

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



Schedule 1 -Municipal Fund

(Amount in Rs.)

<u>Share Capital</u>	As at 31 March 2020	As at 31 March 2019	As at 31 March 2018
<u>Consolidated Municipl Fund</u>			
Opening Balance	23,53,62,530.41	21,69,67,980.15	6,99,35,963.24
Add/Less: Surplus/Deficit for the Current Year	-16,68,306.44	1,83,94,550.26	14,70,32,016.91
Grand Total	23,36,94,223.96	23,53,62,530.41	21,69,67,980.15



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



Schedule-2 Reserves & Surplus

(Amount in Rs.)

Particulars	As at 31 March 2020	As at 31 March 2019	As at 31 March 2018
Specialised Fund Utilised (Capital Reserve)			
Opening Balance	63,90,91,672.12	46,95,99,381.04	27,94,98,902.63
Add: Assets procured from GIA during the year	38,72,92,130.00	27,36,99,929.00	24,40,55,450.00
Less: Depreciation W/off on Assets from GIA for Current Year	10,42,07,637.92	10,42,07,637.92	5,39,54,971.59
	92,21,76,164.19	63,90,91,672.12	46,95,99,381.04



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



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

(Amount in Rs.)

Particulars	As at 31 March 2020	As at 31 March 2019	As at 31 March 2018
GRANT-IN-AID			
Opening Balance	25,14,10,749.00	30,54,63,678.00	31,31,30,128.00
Add: GIA Received During the Current Year-Central	44,87,00,000.00	19,90,50,000.00	21,92,50,000.00
Add: GIA Received During the Current Year-State	2,00,00,000.00	-	
Add: GIA Received During the Current Year-State(AMRUT)	-	2,05,97,000.00	1,71,39,000.00
Add: Amount Received as Beneficiary Contribution	11,41,000.00		
Less: Basic Grant Utilised for the Deficit for the year 2019-20	8,54,34,636.64		
Less: GIA Utilised & Trfd to Capital Reserve	38,72,92,130.00	27,36,99,929.00	24,40,55,450.00
Closing Balance	24,85,24,982.36	25,14,10,749.00	30,54,63,678.00

Schedule- 4 : Deposit Received

(Amount in Rs.)

Particulars	As at 31 March 2020	As at 31 March 2019	As at 31 March 2018
Security Deposit Received from Contractors & Suppliers			
Opening Balance	1,58,13,083.40	1,08,72,466.00	63,85,567.00
Add/Less: Adjusted During the Year	84,17,514.00		
Add: Amount Received During the Year	-	49,40,617.40	44,86,899.00
Less: Amount Refunded During the Year (Net)	-	-	-
Total	2,42,30,597.40	1,58,13,083.40	1,08,72,466.00





Schedule- 5 : Other Liabilities

(Amount in Rs.)

Particulars	As at 31 March 2020	As at 31 March 2019	As at 31 March 2018
Other Liabilities(Sundry Creditors)			
Suppliers Control Account	-	-1,91,713.00	-9,56,015.00
Contractors Control Account	1,04,38,859.00	-5,12,55,429.64	-2,14,91,356.00
Creditors- Payable against deposit works	-	8,240.00	8,240.00
Staff Statutory Deductions			
EPF Deductions (Employee's Contribution)	1,22,431.00	-7,53,651.00	-5,71,177.00
EPF Deductions (Employer's Contribution)		-1,11,044.00	3,46,730.00
EPF Deductions- ADA Staff	9,37,326.00	-	
Allowances Payable	16,000.00	-36,872.00	23,450.00
LIC Deductions	-20,575.00	-3,21,921.00	-1,74,927.00
GPF Deductions	29,070.00	1,86,917.00	2,87,432.00
Insurance Fund Deductions(MSGEGIS/IF & SF)	-1,220.00	-5,514.00	-4,200.00
Licence Fess Staff Quarters	850.00	-600.00	-600.00
HBA Deductions	88,272.00		
Other Deductions- Staff	16,500.00	-	
Other Deductions- Contractors	2,97,74,337.16	2,97,74,337.16	75,21,990.00
Labour Cess-Contractors	26,93,162.08	27,43,286.08	27,170.00
Professional Tax Deduction	11,62,214.00	-1,04,140.00	1,75,280.00
GST TDS Deductions - Contractors	31,97,523.00	42,600.00	42,600.00
VAT TDS Deductions - Contractors	1,03,897.00		
Payroll Savings Deductions/MCA	1,500.00	-1,41,041.00	-1,41,041.00
TDS-Professional Payable	1,29,227.00	15,22,399.00	-1,46,747.00
TDS-Scheme Expenses	-7,776.00	-7,776.00	-
Property & Other Taxes Payable	-9,754.00	-9,754.00	5,804.00
Other Liabilities			
Expenses Payable		-20,46,164.00	13,017.01
Payable Against Special Funds		-42,52,460.00	-53,54,320.00
Payable Against Specific Grants		31,455.00	31,455.00
Salaries Payable		-44,27,504.00	-39,16,231.00
Wages Payable	4,000.00	15,43,867.00	34,50,679.00
Honorarium Payable		-13,05,119.00	-68,257.00
Welfare Fund Liability		-77,470.00	27,320.00
Employees TA Payable		1,89,685.00	1,19,585.00
Employees Remuneration Payable		21,35,520.00	2,36,520.00
Welfare Fund Deductions	2,860.00	-35,470.00	-17,640.00
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	-
Total	4,86,68,903.24	-2,69,15,136.40	-2,05,25,238.99

Schedule- 6 : Provisions

Particulars	As at 31 March 2020	As at 31 March 2019	As at 31 March 2018
Opening Balance	46,720.00	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	46,720.00



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

Schedule-7: FIXED ASSETS & DEPRECIATION

Sl No.	Tangible Assets Owned	Rate of Depreciation	Gross Block			Accumulated Depreciation			Net Block	
			As on 01.04.2019	Addition during the year	Deduction during the year	As on 31.03.2020	During the year	Deduction during the year	Total as on 31.03.2020	As on 31.03.2020
1	Land	0%	11,24,81,195.00	3,22,93,859.00	-	14,47,75,054.00	-	-	14,47,75,054.00	11,24,81,195.00
2	Building	1.33%	11,52,73,017.00	8,31,92,660.00	-	19,84,65,677.00	26,39,593.50	-	18,89,28,069.30	10,83,75,002.80
3	Plants & Machineries	20%	66,44,700.00	60,195.00	-	67,04,895.00	13,40,979.00	-	4,38,313.00	17,19,097.00
4	Road and Bridges	10%	57,50,57,796.00	14,06,03,474.00	-	71,56,61,270.00	7,15,66,127.00	-	44,85,31,752.85	37,94,94,405.85
5	Sewerage & Drainage	6.67%	11,03,25,283.00	1,98,70,240.00	-	13,01,95,523.00	86,84,041.38	-	10,08,28,017.35	8,96,41,818.73
6	Water Ways	10%	1,33,36,457.00	10,38,000.00	-	1,43,74,457.00	14,37,445.70	-	64,97,220.54	68,96,666.24
7	Public Lighting	10%	2,69,98,186.00	1,16,85,000.00	-	3,86,83,186.00	38,68,318.60	-	3,06,66,969.55	2,28,50,288.15
8	Office & Other Equipments	20%	1,78,84,838.00	6,56,900.00	-	1,85,41,738.00	32,68,856.05	-	-	26,11,956.05
9	Vehicle	10%	1,70,65,462.00	-	-	1,70,65,462.00	17,06,546.20	-	81,81,141.40	98,87,687.60
10	F&F, Fittings & Elec. App.	10%	1,48,90,147.00	11,42,000.00	-	1,60,32,147.00	16,03,214.70	-	66,37,467.70	70,98,682.40
11	Books & Others FA	6.67%	9,84,21,029.00	4,60,99,748.00	-	14,45,20,777.00	96,39,535.83	-	12,65,54,476.18	9,00,94,264.00
12	Software	20%	5,42,712.00	63,720.00	-	6,06,432.00	1,21,286.40	-	44,976.00	1,02,542.40
13	Adjusted Assets		5,01,91,334.00	5,01,91,334.00	-	5,01,91,334.00	-	-	5,01,91,334.00	-
	TOTAL		1,10,89,20,822.00	38,68,97,130.00	-	1,49,58,17,952.00	10,58,75,944.36	-	1,11,22,74,791.86	83,12,53,606.22
14	Capital Work-in-Progress		2,14,06,710.00	3,95,000.00	-	2,18,01,710.00	-	-	2,18,01,710.00	2,14,06,710.00
	GRAND TOTAL		1,13,03,27,532.00	38,72,92,130.00	-	1,51,76,19,662.00	10,58,75,944.36	-	1,13,40,76,501.86	85,26,60,316.22
	Previous Year's		83,52,20,893.00	29,51,06,639.00	-	1,13,03,27,532.00	8,52,05,764.94	-	85,26,60,316.22	64,27,59,442.15

Note: Adjusted Assets are those Assets, which arose because of the wrong entries in the earlier Financial years, since the classification and depreciation thereon is pending, the classified in this category until the value is arrived at.



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



Schedule- 8 : Investments

Particulars	As at 31 March 2020	As at 31 March 2019
	-	-
	-	-
	-	-
	-	-
Total	-	-



AIZAWL MUNICIPAL CORPORATION**THUAMPUI, AIZAWL, MIZORAM****Schedule- 9 : Sundry Debtors****(Amount in Rs.)**

Particulars	As at 31 March 2020	As at 31 March 2019	As at 31 March 2018
Property Tax/Rent Receivables			
<u>Property Tax Receivables</u>			
Receivables for the Current Year	-	-	-
Receivables for more than One year	1,12,12,320.00	61,89,537.00	61,89,537.00
<u>Sub-Total</u>	1,12,12,320.00	61,89,537.00	61,89,537.00
<u>Rent Receivables</u>			
Receivables for the Current Year	-	-	-
Receivables for more than One year	-	1,29,000.00	1,29,000.00
<u>Sub-Total</u>	-	1,29,000.00	1,29,000.00
Grand Total	1,12,12,320.00	63,18,537.00	63,18,537.00



AIZAWL MUNICIPAL CORPORATION
THUAMPUI, AIZAWL, MIZORAM



Schedule - 10 Cash & Cash Equivalents

(Amount in Rs.)

Cash and Cash Equivalents	As at 31 March 2020		As at 31 March 2019	
A) Cash in hand				
a) Cash-in-Hand-General	11,20,972.92		21,69,020.92	
b) Cash-in-Hand -Revenue	17,58,269.00	28,79,241.92	-	21,69,020.92
B) Balances with Scheduled Banks				
MCAB-4399	4,52,20,683.00		4,36,96,026.00	
SBI-30969647125	1,81,35,946.14		2,24,73,915.14	
HDFC	0.06		0.06	
SBI Platinum	1,38,33,561.00		6,46,75,689.00	
UCO-25580110000212	1,48,856.00		1,43,779.00	
UCO-AMRUT-A/c 11539	3,40,248.32		1,69,77,137.32	
MCAB Bank Thuampui	6,52,135.00			
UCO-25580110000243	22,28,30,422.86	30,11,61,852.38	9,31,36,954.86	24,11,03,501.38
		30,40,41,094.30		24,32,72,522.30



AIZAWL MUNICIPAL CORPORATION
THUAMPUI, AIZAWL, MIZORAM



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

(Amount in Rs.)

Particulars	As at 31 March 2020	As at 31 March 2019	As at 31 March 2018
<u>Loans & Advances</u>			
Festival Advances to Employess		4,24,000.00	4,24,000.00
Temporary Advance to Employees(Official)	11,13,017.00	14,38,052.00	11,75,716.00
Advances to Others-Mobilisation Advance		59,52,740.00	59,52,740.00
Advances to Suppliers/Contracors-Others	31,32,969.00	19,70,451.00	19,70,451.00
Advances to Suppliers/Contracors-PWD		17,50,000.00	-
Advances Recoverable	1,28,350.00		
Advances due for Adjustment	1,14,39,893.00		
TDS Deducted By the Bank	2,07,446.00		
<u>GIA Receivable</u>			
Grant Receivable from State Govt.	1,19,90,000.00		
<u>Deposits</u>			
Deposits with External Agencies		10,23,000.00	10,23,000.00
Other Current Assets		-	-
Total	2,80,11,675.00	1,25,58,243.00	1,05,45,907.00



AIZAWL MUNICIPAL CORPORATION
THUAMPUI, AIZAWL, MIZORAM



(Amount in Rs.)

Schedule-IE-1: Tax Revenue

Particulars	As at 31 March 2020	As at 31 March 2019
Taxes-Property & Other Taxes-Reversal	-	-13,122.00
Property Tax	3,44,05,978.00	2,97,20,303.00
Total	3,44,05,978.00	2,97,07,181.00

Schedule-IE-2: Rental Income from Municipal Properties

Particulars	As at 31 March 2020	As at 31 March 2019
Rent from Civic Amenities -Rent from Markets	-	-
Rent from Ch. Saprawnga Truck Terminal (C.S.T.T)	13,37,780.00	9,76,800.00
Rent from Ch. Chhunga Bus Terminal (C.C.B.T)	6,43,645.00	3,56,450.00
Rent from Guest House	-	-
Other rents -Rent from Mobile Towers	-	-
Total	19,81,425.00	13,33,250.00

Schedule-IE-3: Fees & User Charges

Particulars	As at 31 March 2020	As at 31 March 2019
Licensing Fees -Shops & Mobile towers License Fees	29,22,860.00	25,43,140.00
Fees for Grant of Permit -Fees from sanction of building plans	26,55,371.00	42,35,220.00
Fees for Certificate or Extract -Birth & Death Registration Fees (Vital Statistics)	10,51,600.00	16,26,800.00
Penalties & Fines- Unauthorized Construction	23,22,104.00	42,32,689.00
Penalties & Fines- Unauthorized Littering	-	10,000.00
Other Penalties & Fine	8,000.00	3,000.00
User Charges- Parking Space for CCBT	39,96,078.00	1,23,090.00
Regularization Fees -Building construction regularization fees	-	-
Other Fees -Miscellaneous fees- Fees from Zemabawk Market	85,500.00	92,100.00
Other Fees -Building Regulation - Technical License Holder Fee	1,47,650.00	1,68,250.00
User Charges -Pay & Use toilets	50,600.00	38,520.00
Other Fees -Electricity supply fees (STPI)	57,267.00	68,380.00
Losse Soil	24,800.00	-
User Charges -Litter & Debris Collection (SWM) charges	41,803.00	75,62,670.00
SWM Charges Collected	6,56,480.00	-
User Charges -Septic tank cleaning charges (Cesspool Cleaner)	1,20,000.00	2,34,000.00
User Charges -Parking Space Charges for Aizawl City	65,54,705.00	60,46,034.00
Other Fees -Water Connection Fees (STPI)	5,500.00	6,000.00
Other Fees -Advertisement & Hoarding fees	14,56,100.00	19,31,582.00
Other Fees- Vendor Fees	2,66,500.00	1,03,250.00
User Charges- Parking Space for CSTT	-	35,98,100.00
Total	2,24,22,918.00	3,26,22,825.00



AIZAWL MUNICIPAL CORPORATION
THUAMPUI, AIZAWL, MIZORAM



Schedule-IE-4: Sale & Hire Charges

(Amount in Rs.)

Particulars	As at 31 March 2020	As at 31 March 2019
Sale of Products -Sale of Book leaflets & others	350.00	18,460.00
Sale of Forms & Publications -Sale of tender papers		1,20,400.00
Sale of Forms & Publications -Building Permission Forms	14,000.00	25,500.00
Sale of Adv. & Hoarding Forms	86,660.00	20,142.00
Sale of Shop Licence Forms	1,02,890.00	1,07,700.00
Sale of stores & scrap -Vehicle/JCB Auction	52,89,419.00	65,19,800.00
Sale of Scrap-Incenerator	-	16,200.00
Sale of Others -Sale of Parking Fee Receipt Book,Parking Collector's Badge etc.	1,76,900.00	11,450.00
Total	56,70,219.00	68,39,652.00

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

Particulars	As at 31 March 2020	As at 31 March 2019
Revenue Grants-From State Government	-	19,53,96,000.00
- Salaries & Remuneration	4,79,36,000.00	
-Non-Salaries	8,64,96,500.00	
- Swachh Bharat Mission	78,05,520.00	
-Reimbursement of Expenses	6,24,800.00	-
-Recoupment of Basic Grant for Revenue Expenses	8,54,34,636.64	
Revenue Grants-From Central Government		-
-Reimbursement of Expenses	85,008.00	
Total	22,83,82,464.64	19,53,96,000.00

Schedule-IE-6: Interest Earned

Particulars	As at 31 March 2020	As at 31 March 2019
Interest - Other Interest	14,05,671.00	-
Interest from Bank Accounts - Bank Interest	73,72,074.00	1,60,96,259.00
Total	87,77,745.00	1,60,96,259.00

Schedule-IE-7: Other Income

Particulars	As at 31 March 2020	As at 31 March 2019
Excess Provision written Back-Property Tax	-	1,00,000.00
Miscellaneous Income -(Contribution from Beneficiary)	-	2,37,140.00
Unclaimed Refund Payable/ Liabilities Written Back -Lapsed / Stale Cheque	-	32,21,715.00
Liabilities Written Back- Excess Released of Security Deposit received from Contractors	-	9,000.00
Miscellaneous Income	1,000.00	-
Total	1,000.00	35,67,855.00

Schedule-IE-8: Capital Grant Recouped

Particulars	As at 31 March 2020	As at 31 March 2019
Grant Recouped for Depreciation	10,42,07,637.92	10,42,07,637.92
Total	10,42,07,637.92	10,42,07,637.92



AIZAWL MUNICIPAL CORPORATION
THUAMPUI, AIZAWL, MIZORAM



Schedule-IE-9: Establishment Expenditures

(Amount in Rs.)

Particulars	As at 31 March 2020	As at 31 March 2019
Salaries, Wages and Bonus -Salaries & Allowances - Staff	5,08,74,404.00	4,00,84,154.00
Salaries, Wages and Bonus -Wages	1,77,17,980.00	1,06,57,816.00
Furnishing Allowance	1,70,000.00	-
Salaries, Wages and Bonus -Honorarium	17,57,310.00	6,24,940.00
Salaries, Wages and Bonus -Arrear and Supplementary Pay		-
Benefits and Allowances -Staff Welfare Expenses		48,700.00
Benefits and Allowances -Remuneration & Fees (People Representatives)	49,35,900.00	22,35,315.00
Benefits and Allowances -Remuneration of Local Council Member	84,02,400.00	1,05,11,400.00
Benefits and Allowances -Stipend to Apprentice	85,008.00	74,580.00
Benefits and Allowances -Staff training expenses		-
Electric Bill Reimbursement of Councillors		84,240.00
Telephone Bill Reimbursement of Officers		38,700.00
Benefits and Allowances -Sitting Allowance	1,89,850.00	1,33,900.00
Pension -Pension Leave Salary Contribution(NPS)	4,14,141.00	4,49,369.00
Other Benefits -Employees Provident Fund Contribution (Employers share)	32,57,676.00	37,56,297.00
Total	8,78,04,669.00	6,86,99,411.00





Schedule-IE-10: Administrative Expenses

(Amount in Rs.)

Particulars	As at 31 March 2020	As at 31 March 2019
Rent, Rates and Taxes -Other Rents	-	-
Office Maintenance -Electricity charges	9,82,902.00	10,34,019.00
Office Maintenance -Security expenses		82,529.00
Office Maintenance -Postage	9,177.00	-
Office Maintenance -Office decoration	72,600.00	-
Communication Expenses-Telephone expenses	7,11,871.00	4,44,743.00
Communication Expenses-Internet expenses	4,63,723.00	38,69,314.00
Communication Expenses-Computer networking expenses	25,193.00	8,399.00
Communication Expenses-TV cable expenses	41,750.00	24,000.00
Books & Periodicals -Newspapers	1,38,420.00	94,088.00
Books & Periodicals -Books	19,750.00	53,000.00
Printing and Stationery -Printing expenses	2,78,332.00	2,42,720.00
Printing and Stationery -Stationery	39,93,393.00	25,43,083.00
Printing and Stationery -Computer stationery and consumables	4,58,600.00	2,61,650.00
Travelling & Conveyance -Hire Charges	84,050.00	-
Travelling & Conveyance -Tours & Travel	31,39,146.00	29,50,197.00
Insurance -Vehicle Insurance	3,58,453.00	2,15,084.00
Audit Fees	7,13,435.00	1,36,759.00
Legal Expenses -Legal Fees	3,18,000.00	1,13,000.00
Professional and Other Fees -Architects' fee	-	-
Professional and Other Fees -Technical and Administrative Support	36,17,439.00	46,80,826.00
Professional and Other Fees -Consultancy fees	96,500.00	3,44,50,169.00
Advertisement and Publicity -Advertisement expenses	25,53,058.00	14,68,950.00
Advertisement and Publicity -Exhibition expenses		6,600.00
Other Administrative Expenses-Expenses for Meeting, Training, Capacity Building, etc.	6,89,683.00	8,15,987.00
Other Administrative Expenses-Miscellaneous expenses	1,78,104.00	8,93,530.00
Other Administrative Expenses-Medical Re-imburement	76,71,724.00	67,86,431.00
Other Administrative Expenses-Survey Expenses	5,61,410.00	7,37,569.00
Other Administrative Expenses-Refreshment and other Expenses	8,72,782.00	8,14,321.00
Other Administrative Expenses-Mansoon Damage Assistance	14,43,960.00	-
Other Administrative Expenses-Drinking Water Expenses	70,669.00	1,23,176.00
Other Administrative Expenses-Uniform Expenses		-
Telephone Bill Reimbursement of Councillors		37,000.00
Bank Charges	12,918.00	7,159.73
Tax Devolution to Local Council (Non-Salary)	2,99,92,000.00	3,01,11,000.00
Promotion of Public Health & Sanitation	39,06,888.00	37,30,354.00
Other Administrative Expenses-Solid Waste Management Expenses	5,75,99,994.00	5,61,98,428.00
Remittance of Fees for Registration of Birth & Death	11,10,950.00	19,45,200.00
Total	12,21,86,874.00	15,48,79,285.73





Schedule-IE-11: Operations & Maintenance

(Amount in Rs.)

Particulars	As at 31 March 2020	As at 31 March 2019
Power & Fuel -Consumption of Diesel and Petrol	22,49,871.00	25,80,865.00
Power & Fuel -Consumption of Gas		-
Bulk Purchases -Water expenses		-
Hire Charges - Vehicles	57,76,650.00	69,80,090.00
Hire Charges - Others		-
Repair & Maintenance		
Infrastructure Assets -Roads & Bridges/ Footpath		30,00,000.00
Infrastructure Assets -Traffic Signals	67,960.00	-
Infrastructure Assets -Street Lighting System	31,75,841.00	72,89,229.00
Infrastructure Assets -Storm Water Drains		-
Repairs & maintenance -Infrastructure Assets - Retaining Wall		-
Repairs & maintenance -Infrastructure Assets -Steps & Chequered Tiles		-
Repairs & maintenance -Civic Amenities -Lakes & Ponds		-
Civic Amenities -Markets & Complexes		-
Repairs & maintenance -Civic Amenities -Low Cost Sanitation toilets		-
Beautification-White Washing of Retaining Wall		-
Repairs & maintenance -Buildings -Office Buildings	17,49,099.00	6,59,362.00
Buildings -Community Buildings		7,38,760.00
Vehicles -SWM Vehicles	1,81,930.00	47,840.00
Vehicles -Office Vehicles	6,26,936.00	5,99,133.00
Others -Electrical Appliances	2,65,759.00	1,16,910.00
Others -Office Equipments	1,57,627.00	5,07,730.00
Others -Other fixed assets	77,200.00	-
Others -Computers and Accessories	1,74,910.00	18,77,230.00
Plant & Machinery	3,63,258.00	2,37,898.00
Other Expenses-Wages - Casual Labourer - Municipal Fund		3,56,980.00
Total	1,48,67,041.00	2,49,92,027.00



**Schedule-IE-12: Programme Expenses****(Amount in Rs.)**

Particulars	As at 31 March 2020	As at 31 March 2019
Ward Fund & Hospitality (Special Assistance to the Urban Poor)	7,48,95,324.00	3,71,00,514.00
Donation/Sponsorship	2,00,000.00	-
Property Tax Returns	58,200.00	
Street Vending	2,08,750.00	3,36,000.00
Scheme Programme -Swachh Bharat Mission	43,51,990.00	1,40,400.00
Total	7,97,14,264.00	3,75,76,914.00

Schedule-13: Prior Period Incomes/Expenditures

Particulars	As at 31 March 2020	As at 31 March 2019
<u>Prior Period Expenditures</u>		
Refund of Other-Revenues-Rent		16,200.00
Refund of Property & Other Taxes		6,507.00
<i>Sub-Total (A)</i>	-	22,707.00
<u>Prior Period Incomes</u>		
Other Incomes	29,31,098.36	-
<i>Sub-Total (B)</i>	-	-
Total (A-B) Net Prior Period Expenditures	29,31,098.36	22,707.00



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



Annexure: 1

(Amount in Rs.)

Particulars	Assets Procured From Capital Grant	Assets Procured From Revenue	Total Assets Procured
Upto 2011-12	3,15,27,000.00	2,75,53,634.00	5,90,80,634.00
Upto 2013-14	3,33,43,099.00	10,23,870.00	3,43,66,969.00
Upto 2013-14	11,96,36,003.00	8,62,067.00	12,04,98,070.00
Upto 2014-15	13,24,63,153.00	-	13,24,63,153.00
Upto 2015-16	14,70,38,482.00	-	14,70,38,482.00
Upto 2016-17	9,77,18,135.00	-	9,77,18,135.00
Upto 2017-18	24,40,55,450.00	-	24,40,55,450.00
Upto 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
Total	1,46,63,78,381.00	2,94,39,571.00	1,49,58,17,952.00

A=98.03%

B=2.1.97%

A+B=100%

(Amount in Rs.)

Particulars	Opening Depreciation As on 01.04.2019	Depreciation from 01.04.19 to 30.09.19, assuming all assets procured from Grants	Depreciation from 01.10.19 to 31.03.20, assuming all assets procured from Grants	Total Depreciation on Assets Procured during the year	Total Depreciation for Year including Depreciation on Opening Value of Assets
	(A)	(B)	(C)	(B+C)	(A+B+C)
Assets from Grants	8,30,97,966.95	76,08,400.82	1,35,01,270.15	2,11,09,670.98	10,42,07,637.92
Assets from Revenues	16,68,306.44	-	-	-	16,68,306.44
Total	8,47,66,273.39	76,08,400.82	1,35,01,270.15	2,11,09,670.98	10,58,75,944.36



Bank Reconciliation Statement for 31st March 2020

UCO Bank, A/c No. 2558011000243

BALANCE AS PER THE CASH BOOK	22,28,30,422.86
LESS: Receipts in the Tally not found in the Pass Book (Annexure-1)	-
ADD: Receipts in Pass Book but not Found in Tally (Annexure-2)	-
ADD: Payments appearing in Tally but found in Pass Book (Annexure-3)	15,71,953.00
LESS: Payments appearing in the Passbook but not found in Tally (Annexure-4)	-1,33,419.73
ADD: Difference in the Opening Figures as on 31.3.2019 (Opening BRS)	8,49,921.00
BALANCE AS PER THE BANK STATEMENT	22,51,18,877.13
Freed Cell	22,51,18,877.13
Difference	-

Particulars	Remarks	Amount
Opening BRS from previous year (2018-19)		
Add: Amount Of Chq No. 2361 dated 18.03.19 wrongly credited in SBI instead of UCO in Software		60,000.00
Add: Amount Of Chq No. 503419 dated 23.10.18 wrongly paid in UCO instead of SBI in Software		4,72,560.00
Less: Amount Of Chq No. 567646 dated 07.05.18 wrongly deposited in UCO instead of SBI in Software		(1,25,060.00)
Less: Building Fees wrongly Shown in the Cash as received from UCO instead of SBI		(17,300.00)
Add: Ch No. 9032956 dated 08.12.18 of SBI shown paid from UCO		4,49,958.00
Add: Double Entry in Cash Book for UCO for Ch No. 994757 dt 8.8.18		12,250.00
Add: Excess Chq Written in Cash Book for Ch No. 994746 dt 21.08.18		80.00
less: Short Chq Written in Cash Book for Ch No. 407948 dt 06.03.19		(10.00)
Less: Amount Of Chq No. 407475 dated 04.12.18 wrongly deposited in UCO instead of SBI in Software		(32,930.00)
Add: Diff in O/b in CashBook		(2.00)
09-03-2018	993545	1,200.00
	Unknown	19,000.00
	402136	23,742.00
	1072	10,000.00
18-05-2017	992063	7,180.00
12-05-2017	992033	19,153.00
08-12-2016	512692	(2,500.00)
19-03-2018	993573	(30,000.00)
		Excess debited by Bank ch.993573 issued for Rs. 225600/-, but debited by Bank Rs. 255600/-
24-04-2018	993820	(16,200.00)
		Chq issued but not entered in CB
21-1-19/29-1-19	994139	(1,200.00)
		Double entry
		8,49,921.00

Receipts in the Tally not found in the Pass Book (Annexure-1)

Receipts in Pass Book but not Found in Tally (Annexure-2)

Payments appearing in Tally but found in Pass Book (Annexure-3)

20-06-2019		Bank Charges and Other Commission Charges	6.00
09-10-2019		Bank Charges and Other Commission Charges	7.00
05-03-2020		Bank Charges and Other Commission Charges	29.00
03-05-2019		Bank Charges and Other Commission Charges	35.00
14-10-2019		Bank Charges and Other Commission Charges	58.00
05-03-2020		Bank Charges and Other Commission Charges	58.00
04-09-2019		Bank Charges and Other Commission Charges	58.00
30-12-2019		Bank Charges and Other Commission Charges	58.00
08-07-2019		Bank Charges and Other Commission Charges	65.00
03-05-2019		Bank Charges and Other Commission Charges	70.00
11-10-2019		Bank Charges and Other Commission Charges	145.00
31-10-2019			372.00
12-03-2020	412317	Advertisement expenses	3,000.00
09-09-2019	410617	Advertisement expenses	7,200.00
02-03-2020	412266	Solid Waste Management Expenses	7,330.00
13-03-2020	412337	Printing expenses	9,900.00
03-03-2020	412284	Stationery	15,000.00
03-03-2020	412282	Refund of Revenues	21,600.00
02-03-2020	412269	Chq. cancelled	28,800.00
10-01-2020	412034	Advertisement expenses	30,000.00



19-03-2020	412377	Advertisement expenses	30,000.00
09-10-2019	410456	Advertisement expenses	39,000.00
18-02-2020	412230	Chq. cancelled	39,648.00
19-03-2020	412379	Chq. cancelled	54,473.00
05-03-2020	412291	Internet Expenses	60,000.00
04-03-2020	412287	Works continuation of Steps&Chequered	68,620.00
06-02-2020	412172	Tax Devolution to Local Council	69,000.00
13-03-2020	412338	Office Vehicles	74,637.00
19-03-2020	412378	Office Vehicles	76,850.00
08-08-2019	409725	Consumption of Diesel and Petrol (double entry)	91,650.00
08-08-2019	409724	Consumption of Diesel and Petrol (double entry)	1,25,250.00
28-01-2020	412086	Tax Devolution to Local Council	1,38,500.00
04-03-2020	412286	Works continuation of Hand Railing	2,80,534.00
12-03-2020	412318	Advertisement expenses	3,00,000.00
			15,71,953.00

Payments appearing in the Passbook but not found in Tally (Annexure-4)

05-03-2020		Bank Charges	5.61
20-06-2019		Bank Charges	5.90
22-10-2019		Bank Charges	16.00
05.03.20		Bank Charges	28.92
03-05-2019		Bank Charges	35.40
22-10-2019		Bank Charges	36.00
04-09-2019		Bank Charges	58.42
11-10-2019		Bank Charges	58.42
19-12-2019		Bank Charges	58.42
05-03-2020		Bank Charges	58.42
13-03-2020		Bank Charges	58.42
24-06-2019		Bank Charges	64.90
03-05-2019		Bank Charges	64.90
06-05-2019		Bank Charges	100.00
22-10-2019		CHQ RETURNED INTT. CHARGED	160.00
22-10-2019		CHQ RETURN CHRGS	160.00
22-10-2019		CHQ RETURN CHRGS	160.00
06-05-2019		CHQ RETURN CHRGS	590.00
07-10-2019	409980	Advertisement expenses	11,700.00
09-10-2019	410456	Advertisement expenses	36,000.00
14-08-2019	409730	Tax Devolution to Local Council	84,000.00
			1,33,419.73



Bank Reconciliation Statement for 31st March 2020
HDFC Chanmari Branch (Account: 50200022644402)

Particulars	Remarks	Amount
Balance as per Cash Book(Software)		0.06
Less: Amt. to be transfered		(0.06)
Balance as per Bank Statement(Formula)		-
Balance as per Bank Statement(Actual)		-
Difference		-

Bank Reconciliation Statement for 31st March 2020
Commissioner AMC, AMRUT
UCO Bank Thaumpui Branch, A/c No. 25580110011539

Particulars	Remarks	Amount
Balance as per Cash Book(Hard CB)		3,40,248.00
Add:		
Bank charges extra entered		0.32
	11.06.2018	1.00
	19.12.2018	2.00
	30.09.2019	0.40
Less	20.03.2020	(0.25)
		3.47
Less:		
Bank Charges not entered	11.06.2018	1.35
	18.12.2018	1.50
	27.03.2019	1.80
	22.03.2019	61.36
	28.03.2019	64.90
		130.91
Balance as per Bank Statement(Formula)		3,40,120.56
Balance as per Bank Statement(Actual)		3,40,120.56
Difference		-



Bank Reconciliation Statement for 31st March 2020
SBI Bawngkawn Branch, A/c No. 30969647125

Particluars	Amount
Balance as per Bank Statement	1,74,42,585.64
Balance as per Cash Book	1,81,35,946.14
Less: Amount Of Chq No. 2361 dated 18.03.19 wrongly credited in SBI instead of UCO in Software	60,000.00
Less: Amount Of Chq No. 503419 dated 23.10.18 wrongly paid in UCO instead of SBI in Software	4,72,560.00
Add: Amount Of Chq No. 567646 dated 07.05.18 wrongly deposited in UCO instead of SBI in Software	1,25,060.00
Less: Bank Charges dated 03.08.18 less booked in the Cash Book	0.50
Less: Ch No. 9032956 dated 08.12.18 of SBI shown paid from UCO	4,49,958.00
Add: Amount Of Chq No. 407475 dated 04.12.18 wrongly deposited in UCO instead of SBI in Software	32,930.00
Add: Ch No. 151566 taken twice in the Cash Book, as on 31.3.19(Included in 303127.06) & Once on 12.06.2018, Also debited twice in the software	1,83,870.00
Add: Building Fees wrongly Shown in the Cash as received from UCO instead of SBI	17,300.00
Add: Building Fees of Mr. Joseph Zorinawma received in Bank on 12.07.18 not entered in Cash Book	500.00
Less: Govt. Stipend Rs. 21,252 dt. 29.01.20 entered twice once on Pg.No.43 dt. 29.01.20 and one included in Rs. 1,75,502 dt. 31.01.20 Pg.No.50	21,252.00
Less: Amount received in Cash Book dt. 31.03.20 Pg.No.166, but not received in Bank Statement till 31.03.20	50,000.00
Add: Building fees received in Bank Statement as on 19.10.20 short booked in Cash Book	750.00
Balance as per Bank Statement	<u>1,74,42,585.64</u>
Difference	-

Bank Reconciliation Statement for 31st March 2020
SBI Platinum Account

Particluars	Remarks	Amount
Balance as per Cash Book(Software)		1,38,33,561.00
Add: TDS Deduction (Double entry)		87,162.00
Add: Bank Interest not Booked (25.09.19)		25,668.00
Balance as per Bank Statement(Formula)		<u>1,39,46,391.00</u>
Balance as per Bank Statement(Actual)		1,39,46,391.00
Difference		-

