

AIZAWL MUNICIPAL CORPORATION
THUAMPUI, AIZAWL, MIZORAM



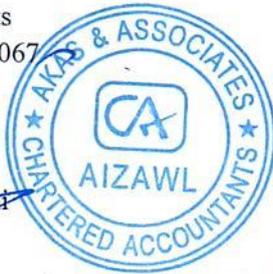
BALANCE SHEET AS AT 31ST MARCH 2025

| Particulars | Schedule | As on 31.03.2025 | As on 31.03.2024 |
|-------------------------------------|----------|--------------------------|--------------------------|
| 1 | 2 | | |
| I. LIABILITIES | | | |
| 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 | 28,85,18,206.91 | 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 |
| TOTAL | | 1,81,05,76,915.01 | 1,84,66,58,016.81 |
| II. ASSETS | | | |
| 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 |
| Current assets | | | |
| Tax & Revenue Receivable | SCH-9 | 2,46,86,377.75 | 2,49,84,740.75 |
| Cash and Cash Equivalents | SCH-10 | 27,35,72,356.21 | 35,23,14,201.23 |
| Loans, Advances & Deposits | SCH-11 | 1,03,48,069.48 | 88,14,709.48 |
| TOTAL | | 1,81,05,76,915.01 | 1,84,66,58,016.81 |

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

For and on behalf of the Aizawl Municipal Corporation

CA. Ajay Kumar Joshi
Partner
Mem. No. 098017
Date: 04.10.2025
Place: Aizawl
UDIN: 25098017BMKZKF7019



(JOSEPH H. LALRAMSANGA)
Municipal Commissioner,
Aizawl Municipal Corporation

(LALRAMSANGA KULLIJI)
Joint Municipal Commissioner
Aizawl Municipal Corporation

(H.T. LALROPIA)
Finance & Accounts Officer
Aizawl Municipal Corporation

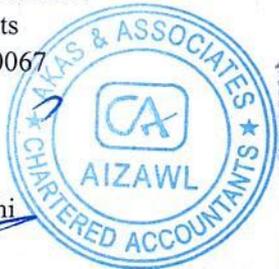
AIZAWL MUNICIPAL CORPORATION
THUAMPUI, AIZAWL, MIZORAM



INCOME & EXPENDITURE FOR THE YEAR ENDING 31ST MARCH 2025

| Particulars | Schedule | 2024-25 | 2023-24 |
|---|----------|------------------------|------------------------|
| INCOME | | | |
| 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 | 29,52,24,109.00 | 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 |
| TOTAL | | 59,49,82,289.99 | 54,85,71,738.16 |
| EXPENDITURE | | | |
| Establishment Expenses | IE-9 | 13,52,60,943.00 | 13,37,99,347.00 |
| Administrative Expenses | IE-10 | 18,58,23,194.00 | 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 |
| TOTAL | | 59,70,11,295.80 | 54,82,70,579.45 |
| 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 |

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



CA. Ajay Kumar Joshi
Partner
Mem. No. 098017
Date: 04.10.2025
Place: Aizawl
UDIN: 25098017BMKZKF7019

For, Aizawl Municipal Corporation

(JOSEPH LALRAMSANGA)
Municipal Commissioner,
Aizawl Municipal Corporation

(LALREMRUNA KULLAI)
Joint Municipal Commissioner
Aizawl Municipal Corporation

(H.T.LALROPUA)
Finance & Accounts Officer
Aizawl Municipal Corporation

AIZAWL MUNICIPAL CORPORATION
THUAMPUI, AIZAWL, MIZORAM



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

| Particulars | | 2024-25 | 2023-24 |
|---|--------|------------------------|--------------------------|
| RECEIPTS | | | |
| 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 | - | - |
| TOTAL | | 91,14,04,326.21 | 1,03,50,26,938.20 |

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

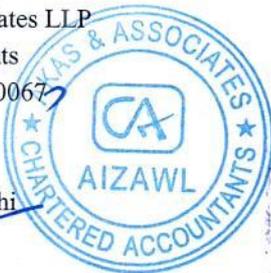
CA. Ajay Kumar Joshi
Partner

Mem. No. 098017

Date: 04.10.2025

Place: Aizawl

UDIN: 25098017BMKZKF7019



For, Aizawl Municipal Corporation

(JOSEPH H. LALRAMSANGA)
Municipal Commissioner,
Aizawl Municipal Corporation

(LALRAMSANGA KULLAI)
Joint Municipal Commissioner
Aizawl Municipal Corporation

(H.T.LALROPUIA)
Finance & Accounts Officer,
Aizawl Municipal Corporation

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



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

| Particulars | | 2024-25 | 2023-24 |
|---------------------------------------|--------|------------------------|--------------------------|
| PAYMENTS | | | |
| Establishment Expenditures | P-1 | 2,64,34,326.00 | 3,27,04,095.00 |
| Administrative Expenses | P-2 | 18,59,22,474.00 | 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 | 27,35,72,356.21 | 35,23,14,201.21 |
| TOTAL | | 91,14,04,326.21 | 1,03,50,26,938.20 |

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

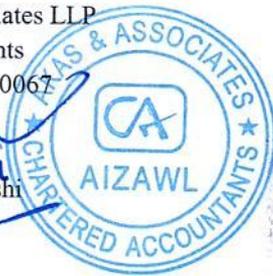
CA. Ajay Kumar Joshi
Partner

Mem. No. 098017

Date: 04.10.2025

Place: Aizawl

UDIN: 25098017BMKZKF7019



For, Aizawl Municipal Corporation

(JOSEPH H. LA RAMSANGA)
Municipal Commissioner,
Aizawl Municipal Corporation

(LALREMIJATA KULLAI)
Joint Municipal Commissioner
Aizawl Municipal Corporation

(H.T. LALROPUA)
Finance & Accounts Officer
Aizawl Municipal Corporation

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



Schedule-R-1: Tax Revenue

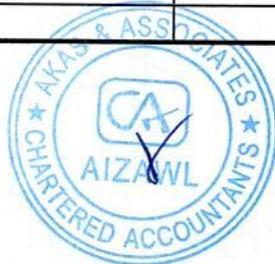
| Particulars | 2024-25 | 2023-24 |
|--------------|-----------------------|-----------------------|
| Property Tax | 6,71,07,001.00 | 6,12,24,156.25 |
| Total | 6,71,07,001.00 | 6,12,24,156.25 |

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 |
| Total | 30,32,900.00 | 41,91,100.00 |

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 |
| Total | 3,83,92,853.00 | 3,08,58,695.00 |



AIZAWL MUNICIPAL CORPORATION
THUAMPUI, AIZAWL, MIZORAM



Schedule-R-4: Sale & Hire Charges

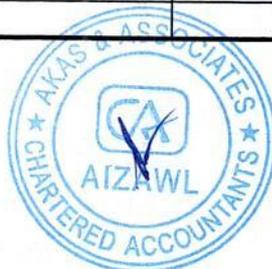
| Particulars | 2024-25 | 2023-24 |
|---|---------------------|---------------------|
| Sale of Products -Sale of Book leaflets & others | 6,76,280.00 | 1,14,640.00 |
| Sale of Forms & Publications -Sale of tender papers | - | 3,11,500.00 |
| Sale of Forms & Publications -Building Permission Forms | 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 |
| Total | 15,69,854.00 | 10,60,073.00 |

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 | - | - |
| Total | 25,06,04,240.00 | 18,60,01,122.00 |

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 |
| Total | 98,55,143.00 | 1,16,14,393.00 |



**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 |
| Total | 24,45,444.00 | 76,62,114.00 |

Schedule-R-8: Loans & Advances

| Particulars | 2024-25 | 2023-24 |
|-----------------------------|----------|----------|
| Grant Central (15th FC) | - | - |
| Grant-in-Aid (GoM - Salary) | - | - |
| Total | - | - |

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 | - |
| Total | 18,60,82,690.00 | 35,00,00,000.00 |

Schedule-R-10: EMD/Security Deposit Received

| Particulars | 2024-25 | 2023-24 |
|--------------------------------|----------|----------|
| From Contractors & Suppliers | | - |
| Consolidated Deposits- Revenue | | - |
| Consolidated Deposits- Others | | - |
| Total | - | - |



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



Schedule-P-1: Establishment Expenditures

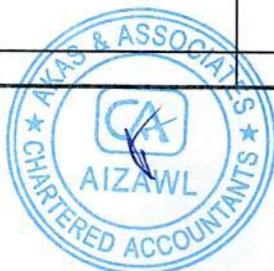
| Particulars | 2024-25 | 2023-24 |
|--|-----------------------|-----------------------|
| Salaries, Wages and Bonus -Salaries & Allowances - Staff | - | 4,55,428.00 |
| Benefits and Allowances -Staff Welfare Expenses | 1,76,11,931.00 | 1,57,42,944.00 |
| Pension -Pension Leave Salary Contribution(NPS)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

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 | 8,97,35,669.00 | 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 |
| Total | 18,59,22,474.00 | 13,06,26,974.79 |

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 |
| Repair & Maintenance | | |
| 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 |
| Total | 3,28,59,105.00 | 3,62,25,343.00 |



AIZAWL MUNICIPAL CORPORATION
THUAMPUI, AIZAWL, MIZORAM



Schedule-P-4: Programme Expenses

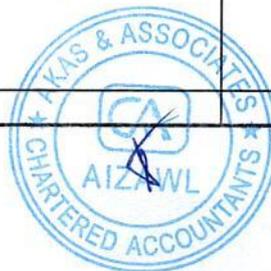
| Particulars | 2024-25 | 2023-24 |
|--|-----------------------|-----------------------|
| Ward Fund & Hospitality (Special Assistance to the Urban Poor) | 4,66,42,340.00 | 5,67,45,989.00 |
| Donation/Sponsorship | - | - |
| Event Expenses (Aizawl Day Celebration) | 45,42,913.00 | 34,95,739.00 |
| Urban 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 |
| Total | 6,09,96,869.00 | 7,10,90,902.00 |

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 |
| Total | 89,24,874.00 | 1,38,26,387.00 |

Schedule-P-6: Fixed Assets

| Particulars | 2024-25 | 2023-24 |
|--|-----------------------|-----------------------|
| Purchase of Fixed Assets | | |
| 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 |
| Total | 1,91,72,392.00 | 1,72,81,224.00 |



**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 | | - |
| Total | - | - |

**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 |
| Total | 30,34,19,930.00 | 37,85,60,494.00 |

Schedule-P-9: Prior Period Incomes/Expenditures

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



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



Schedule 1 -Municipal Fund

| <u>Share Capital</u> | As at March 31 2025 | As at March 31 2024 |
|--|------------------------|------------------------|
| <u>Consolidated Municipl Fund</u> | | |
| 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 |
| Grand Total | 24,40,71,166.04 | 24,62,02,171.85 |



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



Schedule-2 Reserves & Surplus

| <u>Particulars</u> | As at 31 March 2025 | As at 31 March 2024 |
|--|--------------------------|--------------------------|
| Specialised Fund Utilised (Capital Reserve) | | |
| 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 |
| | 1,24,23,75,669.13 | 1,19,88,18,917.12 |
| | | |



AIZAWL MUNICIPAL CORPORATION
THUAMPUI, AIZAWL, MIZORAM

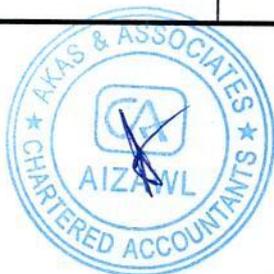


Schedule-3: Grant-in-Aid for Specified Purposes

| Particulars | As at 31 March 2025 | As at 31 March 2024 |
|---|------------------------|------------------------|
| <u>GRANT-IN-AID</u> | | |
| 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 | 4,46,19,869.00 | 6,98,46,246.65 |
| Less: GIA Utilised & Trfd to Capital Reserve | 21,96,76,741.00 | 29,32,24,493.00 |
| Closing Balance | 28,85,18,206.91 | 36,67,32,126.91 |

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 | - |
| Total | 2,86,80,429.35 | 2,81,67,500.35 |





Schedule- 5 : Other Liabilities

| Particulars | As at 31 March 2025 | As at 31 March 2024 |
|--|-----------------------|-----------------------|
| Other Liabilities(Sundry Creditors) | | |
| Suppliers Control Account | - | - |
| Contractors Control Account | -82,05,857.79 | -84,90,217.79 |
| <i>Sub-Total (A)</i> | -82,05,857.79 | -84,90,217.79 |
| Staff Statutory Deductions | | |
| 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> | 34,32,761.00 | 34,72,087.00 |
| Other Liabilities | | |
| 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> | 1,16,57,820.37 | 1,17,08,711.37 |
| Total | 68,84,723.58 | 66,90,580.58 |

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 | | |
| 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 01.04.2024 | Addition/Deductions during the year | Deduction during the year | As on 31.03.2025 | During the year | Deduction during the year | As on 31.03.2025 | As on 31.03.2025 |
| | | | | | | | | | | |
| 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 | 47,50,831.58 | - | 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 | 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 | 10,68,66,562.10 | - | 73,90,12,755.35 | 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 | 1,43,38,086.33 | - | 9,03,71,503.41 | 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 | 2,46,06,888.60 | - | 5,88,25,577.11 | 15,73,35,558.49 |
| 7 | Public Lighting | 10.00% | 3,03,19,771.00 | - | - | 3,03,19,771.00 | 30,31,977.10 | - | 2,28,31,655.70 | 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 | 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 | 25,22,995.70 | - | 2,05,18,803.05 | 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 | 18,00,445.55 | - | 1,77,58,147.40 | 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 | 1,64,15,758.44 | - | 7,98,88,292.38 | 16,51,65,506.08 |
| 12 | Software | 20.00% | 6,06,432.00 | - | - | 6,06,432.00 | -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 |
| | TOTAL | | 2,31,71,45,675.92 | 19,81,90,562.00 | - | 2,51,53,36,237.92 | 17,82,50,994.80 | - | 1,09,72,40,015.39 | 1,39,81,56,655.35 |
| 14 | Capital W/P | | 3,23,87,710.00 | 2,14,86,179.00 | - | 5,38,73,889.00 | - | - | 5,38,73,889.00 | 3,23,87,710.00 |
| | GRAND TOTAL | | 2,34,95,33,385.92 | 21,96,76,741.00 | - | 2,56,92,10,126.92 | 17,82,50,994.80 | - | 1,09,72,40,015.39 | 1,43,05,44,365.35 |
| | Previous Year's | | 2,05,63,08,892.92 | 29,32,24,493.00 | - | 2,34,95,33,385.92 | 16,36,80,884.66 | - | 91,89,89,020.57 | 1,30,10,00,757.04 |



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 | | |
| <u>Property Tax Receivables</u> | | |
| 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 | |
|---|---------------------|------------------------|---------------------|------------------------|
| | | | | |
| A) Cash in hand | | | | |
| a) Cash-in-Hand-Revolving | 5,00,000.00 | | - | |
| b) Cash-in-Hand -Revenue | 1,45,150.92 | 6,45,150.92 | 23,38,351.94 | 23,38,351.94 |
| B) Balances with Scheduled Banks | | | | |
| 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 |
| | | 27,35,72,356.21 | | 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 |
|--|------------------------|------------------------|
| <u>Loans & Advances</u> | | |
| Temporary Advance to Employees(EPF) | 42,72,260.00 | 42,72,260.00 |
| Advances to Suppliers/Contracors-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 |
| <u>GIA Receivable</u> | | |
| Grant Receivable from State Govt. | - | - |
| Grant Receivable from Central (15th FC) | - | - |
| <u>Bank Interest Accrued</u> | | |
| FDR Interest | 51,69,904.00 | 36,36,544.00 |
| Total | 1,03,48,069.48 | 88,14,709.48 |





Schedule-IE-1: Tax Revenue

| Particulars | 2024-25 | 2023-24 |
|--------------|-----------------------|-----------------------|
| Property Tax | 6,68,08,638.00 | 7,43,78,690.00 |
| Total | 6,68,08,638.00 | 7,43,78,690.00 |

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 |
| Total | 30,32,900.00 | 41,91,100.00 |

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 | - |
| Total | 3,83,92,853.00 | 3,08,58,695.00 |





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 |
| Total | 15,69,854.00 | 10,60,073.00 |

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 | 4,46,19,869.00 | 6,98,46,246.65 |
| Revenue Grants-From Central Government | | |
| -Reimbursement of Expenses | - | - |
| Total | 29,52,24,109.00 | 25,58,47,368.65 |

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 |
| Total | 1,13,88,503.00 | 1,29,88,971.00 |

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 |
| Total | 24,45,444.00 | 76,62,114.00 |



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 |
| Total | 17,61,19,988.99 | 16,15,84,726.51 |

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 |
| Total | 13,52,60,943.00 | 13,37,99,347.00 |





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 | 7,41,552.00 | 9,84,084.00 |
| Other Administrative Expenses-Medical Re-imbusement | 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 |
| Total | 18,58,23,194.00 | 13,59,21,998.79 |



**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 |
| <u>Repair & Maintenance</u> | | |
| 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 |
| Total | 3,66,79,295.00 | 4,37,77,447.00 |





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 |
| Total | 6,09,96,869.00 | 7,10,90,902.00 |

Schedule-13: Prior Period Incomes/Expenditures

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



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 |
| 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 | | - | - |
| Total | 2,28,77,06,104.92 | 2,94,39,571.00 | 2,31,71,45,675.92 |

(Amount in Rs.)

| Particulars | Depreciation from 01.04.24 to 30.09.24, assuming all assets procured from Grants | Depreciation from 01.10.24 to 31.03.25, assuming all assets 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 |
| Total | 50,49,084.00 | 54,73,553.34 | 16,77,28,357.46 | 17,82,50,994.80 |

