

2726001	Office & Other Equipments -Air Conditioners	158062.00	64416.00
2726002	Office & Other Equipments -Computers	760473.00	638213.00
2726003	Office & Other Equipments -Faxes	58610.00	58610.00
2726004	Office & Other Equipments -Photo-copiers	48946.00	44521.00
2726005	Office & Other Equipments -Refrigerators	9384.00	9384.00
2726006	Office & Other Equipments -Water Coolers	16660.00	16660.00
2726007	Office & Other Equipments -Tables and Chairs	252750.00	226205.00
2726008	Office & Other Equipments -Printers	19697.00	16557.00
2726009	Office & Other Equipments -Others	134865.00	166274.00
2726010	Office & Other Equipments -Television	9538.00	9538.00
2727001	Furniture, Fixtures, Fittings and Electrical Appliances -Wooden	30853.00	19370.00
2727002	Furniture, Fixtures, Fittings and Electrical Appliances -Metal Furniture	513018.00	496071.00
2727003	Furniture, Fixtures, Fittings and Electrical Appliances -Electrical Items	381665.00	343919.00
2727006	Furniture, Fixtures, Fittings and Electrical Appliances -Plastic Furniture	429.00	429.00
2728001	Other Fixed Assets (please specify)-Books	103452.00	0.00
2728501	Depreciation on software	3000.00	3000.00
	<b>Total - Depreciation</b>	<b>24355409.00</b>	<b>15045600.00</b>

#### Schedule IE-18 : Prior Period Items (Net)

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
185400100	Other Income -Other Income	0.00	(7,200.00)
	<b>Total Income (a)</b>	<b>0.00</b>	<b>(7,200.00)</b>
285500100	Refund of Taxes -Property & Other taxes	(960,274.00)	0.00
	<b>Total Expenditure (b)</b>	<b>(960,274.00)</b>	<b>0.00</b>
	<b>Total Prior Period (Net) (a-b)</b>	<b>960,274.00</b>	<b>0.00</b>



## Aizawl Municipal Council

Balance Sheet as at : 31-Mar-2015

	Description of Items	Schedule Code.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
<b>A</b>	<b>SOURCES OF FUNDS</b>			
<b>A1</b>	<b>Reserves and Surplus</b>			
	Municipal (General) Fund	B-1	162166563.00	88158588.00
	Reserves	B-3	277981194.00	166571470.00
	<b>Total Reserves and Surplus</b>		<b>440147757.00</b>	<b>254730058.00</b>
<b>A2</b>	Grants, Contributions for Specific Purpose	B-4	33637422.00	83166575.00
	<b>TOTAL SOURCES OF FUNDS [A1-A3]</b>		<b>473785179.00</b>	<b>337896633.00</b>
<b>B</b>	<b>APPLICATION OF FUNDS</b>			
<b>B1</b>	<b>Fixed Assets</b>			
	Gross Block	B-11	346408826.00	213945673.00
	Less: Accumulated Depreciation		51892863.00	27538094.00
	<b>Net Block</b>		<b>294515963.00</b>	<b>186407579.00</b>
	<b>Total Fixed Assets</b>		<b>294515963.00</b>	<b>186407579.00</b>
<b>B3</b>	<b>Current assets, loans &amp; advances</b>			
	Sundry Debtors (Receivables)	B-15	6426037.00	6270037.00

	Description of Items	Schedule Code.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	Cash and Bank Balances	B-17	161826638.00	137149510.00
	Loans, advances and deposits	B-18	22006965.00	18079115.00
	<b>Total Current Assets</b>		<b>190259640.00</b>	<b>161498662.00</b>
<b>B4</b>	<b>Current Liabilities and Provisions</b>			
	Deposits received	B-7	3298862.00	1612847.00
	Other liabilities (Sundry Creditors)	B-9	1965091.00	8396761.00
	Provisions	B-10	5725831.00	0.00
	<b>Total Current Liabilities</b>		<b>10989784.00</b>	<b>10009608.00</b>
<b>B-5</b>	<b>Net Current Assets (B3-B4)</b>		<b>179269856.00</b>	<b>151489054.00</b>
	<b>Total TOTAL APPLICATION OF FUNDS [B1+B2+B5+C+D]</b>		<b>473785819.00</b>	<b>337896633.00</b>



Secretary

Place : Aizawl

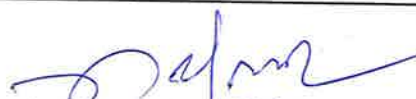
Dated:



Chief Executive Officer



Finance & Account Officer



(LALROPARA)  
Auditor (Audit)  
Accounts & Treasuries  
Govt. of Mizoram, Aizawl

**Audited and Certified**



Deputy Director  
Local Fund Audit  
Accounts & Treasuries  
Govt. of Mizoram, Aizawl

Schedule B-1 Municipal (General) Fund

Account Code	Particulars	Opening Balance as per the last account (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
3101000	Consolidated Municipal Fund	-400000.00	0.00	-400000.00	0.00	(400000.00)
3101001	Municipal Fund -Previous Year Closing Balance	-64752409.00	0.00	-64752409.00	0.00	(64752409.00)
3103001	General Provident Fund	67187.00	882264.00	949451.00	877857.00	71594.00
3109000	Excess of Income over Expenditure -Year end Surplus	151728687.00	241345038.00	393073725.00	167341470.00	225732255.00
		<b>86643465.00</b>	<b>242227302.00</b>	<b>328870767.00</b>	<b>168219327.00</b>	<b>160651440.00</b>

Schedule B-3 Reserves

Account Code	Particulars	Opening Balance as per the last account (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
3123007	Special Funds- Utilized (Deferred Grant) -13th Finance Commission	166571470.00	132463153.00	299034623.00	21053429.00	277981194.00
		<b>166571470.00</b>	<b>132463153.00</b>	<b>299034623.00</b>	<b>21053429.00</b>	<b>277981194.00</b>

Schedule B-4 Grants & Contribution for Specific Purposes

Particulars	Grants From Central Government	Grants From State Government	Grants From Other Government Agencies	Grants From Financial Institutions	Grants From Welfare Bodies	Grants From International Organizations	Others
(a) Opening Balance	83166575.00	0.00	0.00	0.00	0.00	0.00	0.00
(b) Grant movement during the year							
Central Government -13 Finance Commission(3201026)	-49529153.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Grant During the Year (b)</b>	<b>-49529153.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total (a+b)</b>	<b>33637422.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Schedule B-7 Deposits received

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
3401001	From Contractors/Suppliers -Earnest Deposit - Municipal Fund	0.00	0.00
3401002	From Contractors/Suppliers -Security Deposit - Municipal Fund	3298862.00	1612847.00
	<b>Total - Deposits received</b>	<b>3298862.00</b>	<b>1612847.00</b>

## Schedule B-9

## Other liabilities (Sundry Creditors)

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
3501001	Creditors -Suppliers Control Account	452050.00	107424.00
3501002	Creditors -Contractors Control Account	-350000.00	4338243.00
3501003	Creditors -Expenses Payable	505017.00	533809.00
3501004	Creditors -Payables against special funds	0.00	2586520.00
3501005	Creditors -Payables against specific grants	0.00	0.00
3501101	Employee Liabilities -Salary Payable (staff and officers)	0.00	0.00
3501102	Employee Liabilities -Wages Payable	0.00	0.00
3501103	Employee Liabilities -Homorarium Payable	0.00	0.00
3501105	Employee Liabilities -Pension Liabilities	0.00	0.00
3501107	Employee Liabilities -Leave Salary payable	0.00	0.00
3501110	Employee Liabilities -Travelling Allowance Payable	0.00	0.00
3501111	Employee Liabilities -Remuneration Payable	0.00	0.00
3501112	Employee Liabilities -Allowances Payable	0.00	0.00
3501115	Employee Liabilities -Advances Payable	0.00	0.00

3502001	Recoveries payable -E.P.F. Deductions	126368.00	119558.00
3502002	Recoveries payable -Life Insurance Premium Deductions	7159.00	9236.00
3502003	Recoveries payable -Pay Roll Saving Deduction	0.00	0.00
3502004	Recoveries payable -Insurance Fund Deductions	1500.00	420.00
3502005	Recoveries payable -Saving Fund Deduction	0.00	0.00
3502008	Recoveries payable -Welfare Fun Deduction	0.00	0.00
3502017	Recoveries payable -Labour Cess- Contractors	1152397.00	664551.00
3502019	Recoveries payable -Lisence Fee (Govt. Quarters)	300.00	300.00
3502020	Recoveries payable -Other Deductions	70300.00	36700.00
3502021	Recoveries payable -Profession Tax Deduction	0.00	0.00
3504103	Advance Collection of Revenues -Advance Receipts - Rent	0.00	0.00
	<b>Total - Other liabilities (Sundry Creditors)</b>	<b>1965091.00</b>	<b>8396761.00</b>

**Schedule B-10 Provisions**

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
3601000	Consolidated Provision for Expenses	5725831.00	0.00
	<b>Total - Provisions</b>	<b>5725831.00</b>	<b>0.00</b>

Schedule B-11 Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period Balance	Deductions during the period	Cost at the end of year	Opening Balance	Additions during the period Balance	Deductions during the period	Total at the end of year	At the end of current year	At the end of previous year
1	2	3	4	5	6	7	8	9	10	11	12
4101000	Land	1600020.00	3780000.00	0.00	5380020.00						1600020.00
4102000	Building	16245895.00	15608979.00	0.00	31854874.00	336984.00	602906.00	0.00	939890.00	30914984.00	15908911.00
4103000	Roads and Bridges	133539589.00	79439828.00	10000.00	212969417.00	17393693.00	17710127.00	0.00	35103820.00	127865597.00	116145896.00
4103100	Sewerage and drainage	32478800.00	20268347.00	0.00	52747147.00	1890208.00	2059195.00	0.00	3949403.00	48797744.00	30588592.00
4103200	Water ways	5193370.00	1689412.00	0.00	6882782.00	1154823.00	649157.00	0.00	1803980.00	5078802.00	4038547.00
4103300	Public Lighting	1470740.00	1620432.00	0.00	3091172.00	154550.00	90576.00	0.00	245126.00	2846046.00	1316190.00
4104000	Plants & Machinery	2580000.00	2883700.00	0.00	5463700.00	86043.00					2493957.00
4105000	Vehicles	3844738.00	1786326.00	0.00	5631064.00	1522924.00	742046.00	0.00	2264970.00	3366094.00	2321814.00
4106000	Office & other equipment	8533112.00	1367924.00	0.00	9901036.00	2515578.00	1467435.00	0.00	3983013.00	5918023.00	6017534.00
4107000	Furniture, fixtures, fittings and electrical appliances	6893409.00	717153.00	0.00	7610562.00	2376839.00	927515.00	0.00	3304354.00	4306208.00	4516570.00
4108000	Other fixed assets	1551000.00	2783340.00	0.00	4334340.00	103452.00	103452.00	0.00	206904.00	4127436.00	1447548.00
4108500	Intangible Assets	15000.00	527712.00	0.00	542712.00	3000.00	3000.00	0.00	6000.00	536712.00	12000.00
	<b>Total</b>	213,945,673.00	132,473,153.00	10,000.00	346,408,826.00	27,538,094.00	24,355,409.00	0.00	51,893,503.00	29,451,532.30	18,640,757.90
	Capital Work-in-progress	0.00	0.00	0.00	0.00						



Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding Revenues (Rs.)	Net Amount (Rs.)	Previous year Net Amount (Rs.)
	<u>Consolidated Receivables for Property Taxes</u>				
431100100	Receivables for Property Taxes -Property Tax Receivable - Current Year	0.00	0.00	4674414.00	4674414.00
431100200	Receivables for Property Taxes -Property Tax Receivable - More than 1 year Less than 2 years	0.00	0.00	1515123.00	1515123.00
	<b>Sub - total</b>	<b>0.00</b>	<b>0.00</b>	<b>6189537.00</b>	<b>6189537.00</b>
	<u>Consolidated Receivable from other sources</u>				
431400100	Receivable from other sources -Rent Receivable - Current Year	156000.00	0.00	236500.00	80500.00
	<b>Sub - total</b>	<b>156000.00</b>	<b>0.00</b>	<b>236500.00</b>	<b>80500.00</b>
		<b>156000.00</b>	<b>0.00</b>	<b>6426037.00</b>	<b>6270037.00</b>

Schedule B-17 Cash and Bank Balances

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	<b><u>Cash and Equivalents</u></b>		
4501001	Cash in hand	49529.00	0.00
4501004	Cash in hand-Revenue	0.00	0.00
	<b>Sub Total</b>	<b>49529.00</b>	<b>0.00</b>
	<b><u>Cash Balance with Bank - Municipal Funds</u></b>		
	<b><u>Municipal Fund (Other Scheduled Banks) - HO / Zones</u></b>		
4502201	AXIS Bank A/C - 390010200003056	104784.00	104784.00
4502202	SBI A/C - 30969647125	127332199.00	40904404.00
4502203	UCO Bank A/C No. 08610110003305	267766.00	257368.00
4502204	UCO Bank A/C No. 08610110005095	9704003.00	9946616.00
4502205	UCO Bank A/C No. 25580110000212 (Property Tax.)	21968906.00	21816255.00
4502206	UCO Bank A/C No. 25580110000243	2399451.00	64120083.00
	<b>Sub Total</b>	<b>161777109.00</b>	<b>137149510.00</b>
	<b>Total Cash and Bank balances</b>	<b>161826638.00</b>	<b>137149510.00</b>

## Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
4601004	Loans and advances to employees -Advance for Festivals	34800.00	245900.00	249000.00	31700.00
	<b>Sub -Total</b>	<b>34800.00</b>	<b>245900.00</b>	<b>249000.00</b>	<b>31700.00</b>
4601007	Loans and advances to employees -Temporary Advances (For Official Purpose)	344038.00	1684565.00	1292275.00	736328.00
	<b>Sub -Total</b>	<b>344038.00</b>	<b>1684565.00</b>	<b>1292275.00</b>	<b>736328.00</b>
4601008	Loans and advances to employees -Miscellaneous Advances	0.00	475178.00	475178.00	0.00
	<b>Sub -Total</b>	<b>0.00</b>	<b>475178.00</b>	<b>475178.00</b>	<b>0.00</b>
4603001	Loans to Others -Sulabh Sanitary Loan	0.00	2755000.00	2755000.00	0.00
	<b>Sub -Total</b>	<b>0.00</b>	<b>2755000.00</b>	<b>2755000.00</b>	<b>0.00</b>
4604001	Advance to Suppliers and contractors -Public Works/Assets	50000.00	0.00	50000.00	0.00
	<b>Sub -Total</b>	<b>50000.00</b>	<b>0.00</b>	<b>50000.00</b>	<b>0.00</b>
4604006	Advance to Suppliers and contractors -Others	0.00	3740370.00	2555150.00	1185220.00
	<b>Sub -Total</b>	<b>0.00</b>	<b>3740370.00</b>	<b>2555150.00</b>	<b>1185220.00</b>
4605001	Advance to others -Mobilization Advances	0.00	2370440.00	0.00	2370440.00
	<b>Sub -Total</b>	<b>0.00</b>	<b>2370440.00</b>	<b>0.00</b>	<b>2370440.00</b>
4605002	Advance to others -Advance against Grants	0.00	0.00	0.00	0.00
	<b>Sub -Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
4606003	Deposits with External Agencies -Other Deposits	0.00	33000.00	0.00	33000.00
	<b>Sub -Total</b>	<b>0.00</b>	<b>33000.00</b>	<b>0.00</b>	<b>33000.00</b>
4608004	Other current assets -Others	17650277.00	0.00	0.00	17650277.00

	<b>Sub -Total</b>	17650277.00	0.00	0.00	17650277.00
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	0.00	0.00	0.00	0.00
<b>Total Loans, advances, and deposits</b>		18079115.00	11304453.00	7376603.00	22006965.00