

24

	<b>Total - Depreciation</b>	<b>1,738,325.00</b>	<b>24,355,409.00</b>
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**Schedule IE-18 : Prior Period Items (Net)**

<b>Account Code</b>	<b>Particulars</b>	<b>Current Year Amount (Rs.)</b>	<b>Previous Year Amount (Rs.)</b>
185400100	Other Income -Other Income	30.00	0.00
	<b>Total Income (a)</b>	<b>30.00</b>	<b>0.00</b>
285500100	Refund of Taxes -Property & Other taxes	0.00	(960,274.00)
	<b>Total Expenditure (b)</b>	<b>0.00</b>	<b>(960,274.00)</b>
	<b>Total Prior Period (Net) (a-b)</b>	<b>30.00</b>	<b>0.00</b>



35


**Aizawl Municipal Corporation**  
**Balance Sheet as at :31- March- 2016**

	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	11,97,28,932.00	16,21,66,563.00
	Reserves	B-3	27,79,81,194.00	27,79,81,194.00
	<b>Total Reserves and Surplus</b>		<b>39,77,10,126.00</b>	<b>44,01,47,757.00</b>
<b>A2</b>	Grants, Contributions for Specific Purpose	B-4	33,05,28,422.00	3,36,37,422.00
	<b>TOTAL SOURCES OF FUNDS [A1+A2]</b>		<b>72,82,38,548.00</b>	<b>47,37,85,179.00</b>
<b>B</b>	<b>APPLICATION OF FUNDS</b>			
<b>B1</b>	<b>Fixed Assets</b>			
	Gross Block	B-11	49,22,69,279.00	34,64,08,826.00
	Less: Accumulated Depreciation		5,18,92,863.00	5,18,92,863.00
	<b>Net Block</b>		<b>44,03,76,416.00</b>	<b>29,45,15,963.00</b>
	<b>Total Fixed Assets</b>		<b>44,03,76,416.00</b>	<b>29,45,15,963.00</b>
<b>B3</b>	<b>Current assets, loans &amp; advances</b>			
	Sundry Debtors (Receivables)	B-15	63,18,537.00	64,26,037.00

	Cash and Bank Balances	B-17	26,94,19,566.00	16,18,26,638.00
	Loans, advances and deposits	B-18	2,25,63,693.00	2,20,06,965.00
	<b>Total Current assets</b>		<b>29,83,01,796.00</b>	<b>19,02,59,640.00</b>
<b>B4</b>	<b>Current Liabilities and Provisions</b>			
	Deposits received	B-7	74,70,479.00	32,98,862.00
	Other liabilities (Sundry Creditors)	B-9	29,21,825.00	19,65,091.00
	Provisions	B-10	46,720.00	57,25,831.00
	<b>Total Current Liabilities and Provisions</b>		<b>1,04,39,024.00</b>	<b>1,09,89,784.00</b>
<b>B-5</b>	<b>Net Current Assets (B3-B4)</b>		<b>28,78,62,772.00</b>	<b>17,92,69,856.00</b>
	<b>TOTAL APPLICATION OF FUNDS [B1+B5]</b>		<b>72,82,39,188.00</b>	<b>47,37,85,819.00</b>

  
Secretary


Place : Aizawl  
Dated: 8.6.2016

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

  
Municipal Commissioner

**Audited and Certified**

  
Finance & Accounts Officer

  
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	-400,000.00	0.00	-400,000.00	0.00	(400000.00)
3101001	Municipal Fund -Previous Year Closing Balance	-64,752,409.00	0.00	-64,752,409.00	0.00	(64752409.00)
3101002	Municipal Fund -Adjustments to Opening Balance Sheet	0.00	15,000.00	15,000.00	0.00	15000.00
3103001	General Provident Fund	71,594.00	535,496.00	607,090.00	991,945.00	(384855.00)
3109000	Excess of Income over Expenditure -Year end Surplus	226,692,529.00	90,700,584.00	317,393,113.00	132,696,766.00	184696347.00
		<b>161,611,714.00</b>	<b>91,251,080.00</b>	<b>252,862,794.00</b>	<b>133,688,711.00</b>	<b>119,174,083.00</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	277,981,194.00	0.00	277,981,194.00	0.00	277981194.00
		<b>277,981,194.00</b>	<b>0.00</b>	<b>277,981,194.00</b>	<b>0.00</b>	<b>277,981,194.00</b>

Schedule B-4 Grants & Contribution for Specific Purposes

2/8

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	33,637,422.00	0.00	0.00	0.00	0.00	0.00	0.00
(b) Grant movement during the year *							
Central Government -13 Finance Commission(3201026)	296,891,000.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Grant During the Year (b)</b>	<b>296,891,000.00</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>330,528,422.00</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	7,470,479.00	3,298,862.00
	<b>Total - Deposits received</b>	<b>7,470,479.00</b>	<b>3,298,862.00</b>

## Schedule B-9 Other liabilities (Sundry Creditors)

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
3501001	Creditors -Suppliers Control Account	-3,841,028.00	452,050.00
3501002	Creditors -Contractors Control Account	4,658,987.00	0.00
3501003	Creditors -Expenses Payable	5,272,530.00	155,017.00
3501004	Creditors -Payables against special funds	-3,555,540.00	0.00
3501005	Creditors -Payables against specific grants	-20,000.00	0.00
3501101	Employee Liabilities -Salary Payable (staff and officers)	-8,304,526.00	0.00
3501102	Employee Liabilities -Wages Payable	1,054,310.00	0.00
3501103	Employee Liabilities -Homorarium Payable	0.00	0.00
3501105	Employee Liabilities -Pension Liabilities	0.00	0.00
3501106	Employee Liabilities -Welfare Funds Liability	0.00	0.00
3501107	Employee Liabilities -Leave Salary payable	0.00	0.00
3501110	Employee Liabilities -Travelling Allowance Payable	966,653.00	0.00
3501111	Employee Liabilities -Remuneration Payable	317,500.00	0.00
3501112	Employee Liabilities -Allowances Payable	0.00	0.00

350115	Employee Liabilities -Advances Payable	0.00	0.00
3502001	Recoveries payable -E.P.F. Deductions	-134,095.00	126,368.00
3502002	Recoveries payable -Life Insurance Premium Deductions	-221,818.00	7,159.00
3502003	Recoveries payable -Pay Roll Saving Deduction	-252,100.00	0.00
3502004	Recoveries payable -Insurance Fund Deductions	-6,800.00	1,500.00
3502005	Recoveries payable -Saving Fund Deduction	0.00	0.00
3502006	Recoveries payable -Tripura Value Added Tax Deduction	32,600.00	0.00
3502008	Recoveries payable -Welfare Fun Deduction	-17,640.00	0.00
3502011	Recoveries payable -TDS - Professional	925,608.00	0.00
3502017	Recoveries payable -Labour Cess- Contractors	1,966,522.00	1,152,397.00
3502019	Recoveries payable -Lisence Fee	-1,200.00	300.00
3502020	Recoveries payable -Other Deductions	4,074,362.00	70,300.00
3502021	Recoveries payable -Profession Tax Deduction	7,500.00	0.00
3504103	Advance Collection of Revenues -Advance Receipts - Rent	0.00	0.00
	<b>Total - Other liabilities (Sundry Creditors)</b>	<b>2,921,825.00</b>	<b>1,965,091.00</b>

**Schedule B-10 Provisions**

41

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
3601000	Consolidated Provision for Expenses	46,720.00	5,725,831.00
	<b>Total - Provisions</b>	<b>46,720.00</b>	<b>5,725,831.00</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	5,380,020.00	70,000.00	0.00	5,450,020.00						5,380,020.00
4102000	Building	31,854,874.00	21,736,051.00	0.00	53,590,925.00	939,890.00					30,914,984.00
4103000	Roads and Bridges	212,969,417.00	102,718,101.00	9,400.00	315,678,118.00	35,103,820.00					177,865,597.00
4103100	Sewerage and drainage	52,747,147.00	14,219,706.00	0.00	66,966,853.00	3,949,403.00					48,797,744.00
4103200	Water ways	6,882,782.00	4,261,775.00	0.00	11,144,557.00	1,803,980.00					5,078,802.00
4103300	Public Lighting	3,091,172.00	0.00	0.00	3,091,172.00	245,126.00					2,846,046.00
4104000	Plants & Machinery	5,463,700.00	0.00	0.00	5,463,700.00	86,043.00					5,377,657.00
4105000	Vehicles	5,631,064.00	2,241,000.00	0.00	7,872,064.00	2,264,970.00					3,366,094.00
4106000	Office & other equipment	9,901,036.00	623,220.00	0.00	10,524,256.00	3,983,013.00					5,918,023.00
4107000	Furniture, fixtures, fittings and electrical appliances	7,610,562.00	0.00	0.00	7,610,562.00	3,304,354.00					4,306,208.00
4108000	Other fixed assets	4,334,340.00	0.00	0.00	4,334,340.00	206,904.00					4,127,436.00
4108500	Intangible Assets	542,712.00	0.00	0.00	542,712.00	6,000.00					536,712.00
	<b>Total</b>	<b>346,408,826.00</b>	<b>145,869,853.00</b>	<b>9,400.00</b>	<b>492,269,279.00</b>	<b>51,893,503.00</b>					<b>294,515,323.00</b>
	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	4,674,414.00	4,674,414.00
431100200	Receivables for Property Taxes -Property Tax Receivable - More than 1 year Less than 2 years	0.00	0.00	1,515,123.00	1,515,123.00
	<b>Sub - total</b>	<b>0.00</b>	<b>0.00</b>	<b>6,189,537.00</b>	<b>6,189,537.00</b>
	<u>Consolidated Receivable from other sources</u>				
431400100	Receivable from other sources -Rent Receivable - Current Year	-107,500.00	0.00	129,000.00	236,500.00
	<b>Sub - total</b>	<b>-107,500.00</b>	<b>0.00</b>	<b>129,000.00</b>	<b>236,500.00</b>
		<b>-107,500.00</b>	<b>0.00</b>	<b>6,318,537.00</b>	<b>6,426,037.00</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	650,009.00	49,529.00
4501004	Cash in hand-Revenue	0.00	0.00
	<b>Sub Total</b>	<b>650,009.00</b>	<b>49,529.00</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	0.00	104,784.00
4502202	SBI A/C - 30969647125	182,637,983.00	127,332,199.00
4502203	UCO Bank A/C No. 08610110003305	0.00	267,766.00
4502204	UCO Bank A/C No. 08610110005095	0.00	9,704,003.00
4502205	UCO Bank A/C No. 25580110000212	11,565,343.00	21,968,906.00
4502206	UCO Bank A/C No. 25580110000243	74,566,231.00	2,399,451.00
	<b>Sub Total</b>	<b>268,769,557.00</b>	<b>161,777,109.00</b>
	<b>Total Cash and Bank balances</b>	<b>269,419,566.00</b>	<b>161,826,638.00</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	31,700.00	34,300.00	66,000.00	0.00
	<b>Sub -Total</b>	<b>31,700.00</b>	<b>34,300.00</b>	<b>66,000.00</b>	<b>0.00</b>
4601007	Loans and advances to employees -Temporary Advances (For Official Purpose)	736,328.00	927,040.00	1,123,843.00	539,525.00
	<b>Sub -Total</b>	<b>736,328.00</b>	<b>927,040.00</b>	<b>1,123,843.00</b>	<b>539,525.00</b>
4601008	Loans and advances to employees -Miscellaneous Advances	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>
4603001	Loans to Others -Sulabh Sanitary Loan	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>
4604001	Advance to Suppliers and contractors -Public Works/Assets	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>
4604006	Advance to Suppliers and contractors -Others	1,185,220.00	785,231.00	0.00	1,970,451.00
	<b>Sub -Total</b>	<b>1,185,220.00</b>	<b>785,231.00</b>	<b>0.00</b>	<b>1,970,451.00</b>
4605001	Advance to others -Mobilization Advances	2,370,440.00	0.00	0.00	2,370,440.00
	<b>Sub -Total</b>	<b>2,370,440.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,370,440.00</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	33,000.00	0.00	0.00	33,000.00
	<b>Sub -Total</b>	<b>33,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>33,000.00</b>
4608004	Other current assets -Others	17,650,277.00	0.00	0.00	17,650,277.00

	<b>Sub -Total</b>	<b>17,650,277.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,650,277.00</b>
	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>		<b>22,006,965.00</b>	<b>1,746,571.00</b>	<b>1,189,843.00</b>	<b>22,563,693.00</b>