



**Aizawl Municipal Corporation  
Annual Financial Statements  
2020-2021**

**( Municipal Commissioner's Report )**

**Aizawl Municipal Corporation Office  
Thuampui, Aizawl, Pin-796017**

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# Aizawl Municipal Corporation



It gives me immense pleasure in presenting the Thirteenth Annual Financial Statements of Aizawl Municipal Corporation for the year 2020-2021.

Municipalisation process in Aizawl commenced with the establishment of Aizawl Municipal Council in June 2008 within the framework of The Mizoram Municipalities Act 2007, which was published in the Mizoram Gazette on 24.4.2007 (No.H.12018/120/03-LJD/28 of 20.4.2007). The administrative activities of the Aizawl Municipal Council commenced in the year 2008-09.

The first election of the Aizawl Municipal Council was held on 03<sup>rd</sup> November, 2010 and the elected body assumed the charge on 16<sup>th</sup> November 2010. Due to rapid increase of population of Aizawl which demands more complicated administrative set up, the Fourth Amendment of the Mizoram Municipalities Act, 2007 upgraded Aizawl Municipal Council to Aizawl Municipal Corporation Vide Govt. of Mizoram notification No.B.13017/73/2015-UD&PA dt. 15<sup>th</sup> Oct. 2015.

There are 19 Wards and 83 Local Councils under the Aizawl Municipal Corporation.

The Aizawl Municipal Corporation adopted Accrual-based Double Entry Accounting System (DEAS) for accounting of financial transactions from the very first financial year i.e. 2008-09.

I take this opportunity to express my sincere gratitude to all role players who contributed positively towards the preparation of this Financial Statement..

(K.LALDINGLIANA)

Municipal Commissioner,

**Aizawl Municipal Corporation**

Place : Aizawl

Dated : The 31<sup>st</sup> August, 2021



# Aizawl Municipal Corporation

## Notes to Annual Financial Statements, 2020-2021

### 1.0 Basis of Presentation

#### 2.0

1. The Financial statements of The Aizawl Municipal Corporation (referred hereinafter as "AMC") for the year ended 31st March 2021, have been prepared and presented so to make understandable to the users. This statements is prepared in compliance with the Mizoram Municipalities Act, 2007 (As Amended in 2015), and Regulations made there under to the extent applicable for the preparation and presentation of the annual accounts of the Corporation, and generally accepted accounting principles, which has the overall objectives of matching International Best Practices in Urban Local Bodies, accounting, finance and budget. The Aizawl Municipal Corporation was established in 2008-2009 and this is the thirteenth annual financial statements.
2.
  - a. Statement of Assets and Liabilities i.e. Balance Sheet as at 31<sup>st</sup> March 2021.
  - b. Income & Expenditure Account for the period ended as on 31<sup>st</sup> March 2021, showing the surplus generated by the Corporation; and
  - c. Receipts & Payments Account for the period ended as on 31<sup>st</sup> March 2021, reflecting sources for generation of resources, as well as the disbursements for other service delivery to the city.
3. Previous year's figures have been regrouped and rearranged wherever necessary.

### 3.0 Revenues

1. Aizawl Municipal Corporation received State Tax Devolution from the State government during the current financial year as salary and the same was considered under receipt basis. In addition, AMC generated own resources out of tax revenues, rental income and other revenues from Municipal properties. Also, AMC received grants under 15<sup>th</sup> Finance Commission.

### 2. Payments/Expenses

1. During the current financial year, Aizawl Municipal Corporation had incurred both revenue expenses and capital expenditure out of the State Tax Devolution received from the State government, Central government and also from revenues generated from its own sources.
2. The Aizawl Municipal Corporation has been operating accounts with State Bank of India, UCO Bank, and APEX Bank.



**AKAS & Associates**  
**Chartered Accountants**

0389-2316393, 8777021042, 8259947688  
Email-info\_aizawl@akasassociates.com

T-5/B, K.S. THANGA BUILDING  
Near Sanitation Office, Behind Aizawl College,  
TUIKHUAHTLANG, AIZAWL, MIZORAM -796001

- HO: New Delhi
- BO: Ghaziabad, Kolkata

To

Dated 11.06.2021

**The Municipal Commissioner,  
Aizawl Municipal Corporation,  
Aizawl, Mizoram**

Subject: Submission of the Annual Accounts and Internal Audit Report of Aizawl  
Municipal Corporation for the FY 2020-21

Reference: Office Order No.24020/2/2017-AMC dated 23.03.2017

Sir

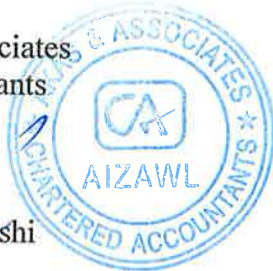
With reference to the Subject and Order of Appointment given in the Reference, we have performed the Internal Audit of the Accounts for the Year 2020-21. Our appointment has been made in line with guidelines of the 14<sup>th</sup> Finance Commission to have in place an Internal Audit System, after which the said accounts are subject to the examination and Audit of the Director of Local Fund Audit (DLFA), Mizoram, Who shall be the Primary Statutory Auditor and his Report on the Accounts is laid before the State Legislator.

We, as per the terms of the assignment, have undertaken the Internal Audit assignment, examined and reviewed the existing financial management system, test checked the financial transactions and internal control. We had noted many weak areas which need to be addressed and improved.

Thanks

For AKAS & Associates  
Chartered Accountants  
FRN. 022876N

  
CA Ajay Kumar Joshi  
(Partner)



Mem. No. 098017

Date: 11.06.2021

Place: Aizawl

Unique Document Identification Number (UDIN) for this document is 21098017AAAAFH7708

**Note: We shall shortly submit the detailed observation report for the FY 2020-21**

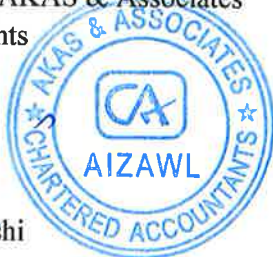
**AIZAWL MUNICIPAL CORPORATION**  
**THUAMPUI, AIZAWL, MIZORAM**



**BALANCE SHEET AS AT 31ST MARCH 2021**

Particulars		Schedule	As on 31.03.2021	As on 31.03.2020
1		2		
<b>I. LIABILITIES</b>				
<u>Municipal Fund</u>	1	22,45,94,505.13	23,36,94,223.96	
<u>Reserves and Surplus</u>	2	99,76,43,251.89	92,21,76,164.20	
Grant-in-Aid for Specified Purposes	3	44,16,64,612.36	24,85,24,982.36	
<u>Deposits/EMD</u>	4	3,49,27,385.40	2,42,30,597.40	
Other Liabilities	5	-92,92,377.40	4,86,68,903.24	
<u>Provisions</u>	6	46,720.00	46,720.00	
<b>TOTAL</b>		<b>1,68,95,84,097.38</b>	<b>1,47,73,41,591.16</b>	
<b>II. ASSETS</b>				
<u>Fixed Assets</u>				
Gross Block	7	1,70,38,08,472.00	1,51,76,19,662.00	
Less: Accumulated Depreciation		49,60,47,438.92	38,35,43,160.14	
		1,20,77,61,033.08	1,13,40,76,501.86	
<u>Investments</u>	8	3,00,00,000.00	-	
<u>Current assets</u>				
<u>Tax &amp; Revenue Receivable</u>	9	95,80,717.00	1,12,12,320.00	
<u>Cash and cash equivalents</u>	10	43,44,72,580.30	30,40,41,094.30	
<u>Loans, Advances &amp; Deposits</u>	11	77,69,767.00	2,80,11,675.00	
<b>TOTAL</b>		<b>1,68,95,84,097.38</b>	<b>1,47,73,41,591.16</b>	

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



CA. Ajay Kumar Joshi  
Partner

Mem. No. 098017

Date: 11.06.2021

Place: Aizawl

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For and on behalf of the Aizawl Municipal Corporation

Municipal Commissioner

*[Signature]*  
Municipal Commissioner  
Aizawl Municipal Corporation

Joint Municipal Commissioner

*[Signature]*  
Joint Municipal Commissioner  
Aizawl Municipal Corporation

Finance & Accounts Officer

*[Signature]*  
Finance & Accounts Officer  
Aizawl Municipal Corporation  
Mizoram

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



**INCOME & EXPENDITURE AS AT 31ST MARCH 2021**

Particulars	Schedule	2020-21	2019-20
<b>INCOME</b>			
Tax Revenue	IE-1	3,07,79,090.00	3,44,05,978.00
Rental Income from Municipal Properties	IE-2	17,89,280.00	19,81,425.00
Fees & User Charges	IE-3	1,36,10,111.00	2,24,22,918.00
Sale & Hire Charges	IE-4	52,94,498.00	56,70,219.00
Revenue Grants, Contributions & Subsidies	IE-5	28,59,39,770.00	22,83,82,464.64
Interest Earned	IE-6	68,57,697.00	87,77,745.00
Other Income	IE-7	1,56,645.00	1,000.00
Grant Recouped for Depreciation	IE-8	11,07,21,722.30	10,42,07,637.92
<b>TOTAL</b>		<b>45,51,48,813.30</b>	<b>40,58,49,387.56</b>
<b>EXPENDITURE</b>			
Establishment Expenditures	IE-9	10,16,36,095.00	8,78,04,669.00
Administrative Expenses	IE-10	11,69,02,150.00	12,21,86,874.00
Operations & Maintenance	IE-11	1,47,94,040.00	1,48,67,041.00
Programme Expenses	IE-12	11,25,29,880.00	7,97,14,264.00
Depreciation		11,25,04,278.78	10,58,75,944.36
<b>TOTAL</b>		<b>45,83,66,443.78</b>	<b>41,04,48,792.36</b>
Net Surplus/Deficit Before Prior Period Items		-32,17,630.48	-45,99,404.80
Add: Prior period Items (Net Surplus)	IE-13	14,35,074.00	29,31,098.36
Net Surplus/(Deficit) After Prior Period Items Transferred to the Reserves Account		-17,82,556.48	-16,68,306.44

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

CA. Ajay Kumar Joshi  
Partner

Mem. No. 098017

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For, Aizawl Municipal Corporation

Municipal Commissioner

Joint Municipal Commissioner

Finance & Accounts Officer

Municipal Commissioner  
Aizawl Municipal Corporation

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Mizoram



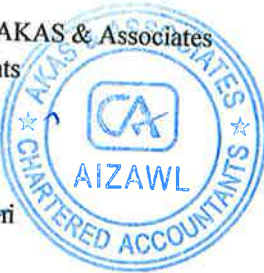
**AIZAWL MUNICIPAL CORPORATION  
THUAMPUI, AIZAWL, MIZORAM**



**RECEIPTS & PAYMENTS ACCOUNT AS AT 31ST MARCH 2021**

Particulars	2020-21	2019-20
<b>RECEIPTS</b>		
Opening Balance (Cash & Bank)	30,40,41,094.30	24,32,72,522.30
Tax Revenue	3,24,10,693.00	2,95,12,195.00
Rental Income from Municipal Properties	17,89,280.00	19,81,425.00
Fees & User Charges	1,36,10,111.00	2,24,22,918.00
Sale & Hire Charges	2,67,020.00	56,70,219.00
Revenue Grants, Contributions & Subsidies	7,61,74,210.00	13,09,57,828.00
Interest Earned	63,53,193.00	87,77,745.00
Other Income	51,84,123.00	1,000.00
Amount Paid in Loans & Advances	1,19,83,814.00	-15,17,743.00
Central Grant Received- Capital	58,90,94,000.00	46,98,41,000.00
<b>TOTAL</b>	<b>1,04,09,07,538.30</b>	<b>91,09,19,109.30</b>

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



CA. Ajay Kumar Joshi  
Partner

Mem. No. 098017

Date: 11.06.2021

Place: Aizawl

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For, Aizawl Municipal Corporation

Municipal Commissioner

Joint Municipal Commissioner

Finance & Accounts Officer

  
Municipal Commissioner  
Aizawl Municipal Corporation

  
Joint Municipal Commissioner  
Aizawl Municipal Corporation

  
Finance & Accounts Officer  
Aizawl Municipal Corporation  
Mizoram

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



**RECEIPT & PAYMENT ACCOUNT AS AT 31ST MARCH 2021**

Particulars	2020-21	2019-20
<b>PAYMENTS</b>		
Establishment Expenditures	3,06,89,055.00	2,17,17,333.00
Administrative Expenses	11,35,15,374.00	12,21,86,874.00
Operations & Maintenance	1,48,37,373.00	1,45,49,541.00
Programme Expenses	11,25,29,880.00	7,97,14,264.00
EMD/Security Deposited Received (Net)	79,19,261.00	-18,71,878.00
Purchase of Fixed Assets	3,02,53,527.00	5,47,06,708.00
Investments	3,00,00,000.00	-
Sundry Creditors/Expenses Payable	26,66,90,488.00	31,57,93,423.00
Prior Period Expenditures	-	81,750.00
Closing Balance (Cash & Bank)	43,44,72,580.30	30,40,41,094.30
<b>TOTAL</b>	<b>1,04,09,07,538.30</b>	<b>91,09,19,109.30</b>

For & On Behalf of AKAS & Associates

Chartered Accountants

FRN: 022876N

CA. Ajay Kumar Joshi

Partner

Mem. No. 098017

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For, Aizawl Municipal Corporation

Municipal Commissioner

Joint Municipal Commissioner

Finance & Accounts Officer

*[Signature]*  
Municipal Commissioner  
Aizawl Municipal Corporation

*[Signature]*  
Joint Municipal Commissioner  
Aizawl Municipal Corporation

*[Signature]*  
Finance & Accounts Officer  
Aizawl Municipal Corporation  
Mizoram



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



**Schedule 1 -Municipal Fund**

<u>Share Capital</u>	As at 31 March 2021	As at 31 March 2020
<b><u>Consolidated Municipl Fund</u></b>		
Opening Balance	23,36,94,223.96	21,40,65,704.29
Add/Less: Surplus/Deficit for the Current Year	-17,82,556.48	-16,68,306.44
Less: Adjustment for Reversal of Creditors Head	-73,17,162.36	-
***Adjustment With Reserve & Surplus	-	2,12,96,826.12
<b>Grand Total</b>	<b>22,45,94,505.12</b>	<b>23,36,94,223.96</b>



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



**Schedule-2 Reserves & Surplus**

<u>Particulars</u>	<b>As at 31 March 2021</b>	<b>As at 31 March 2020</b>
<b>Specialised Fund Utilised (Capital Reserve)</b>		
Opening Balance	92,21,76,164.20	66,03,88,498.23
Add: Assets procured from GIA during the year	18,61,88,810.00	38,72,92,130.00
Less: Depreciation W/off on Assets from GIA for Current Year	11,07,21,722.30	10,42,07,637.92
****Adjustment with Municipal Fund	-	(2,12,96,826.11)
	<b>99,76,43,251.89</b>	<b>92,21,76,164.20</b>

\*\*\* Compensating Error with Reserve & Surplus Head



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



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

<b>Particulars</b>	<b>As at 31 March 2021</b>	<b>As at 31 March 2020</b>
<b><u>GRANT-IN-AID</u></b>		
Opening Balance	24,85,24,982.36	25,14,10,749.00
Add: GIA Received During the Current Year-Central	45,00,00,000.00	44,87,00,000.00
Add: GIA Received During the Current Year-State	-	2,00,00,000.00
Add: GIA Received During the Current Year-State(AMRUT)	13,90,94,000.00	-
Add: Amount Received as Beneficiary Contribution	-	11,41,000.00
Less: Basic Grant Utilised for the Deficit for the year 2020-21	20,97,65,560.00	8,54,34,636.64
Less: GIA Utilised & Trfd to Capital Reserve	18,61,88,810.00	38,72,92,130.00
<b>Closing Balance</b>	<b>44,16,64,612.36</b>	<b>24,85,24,982.36</b>

**Schedule- 4 : Deposit Received**

<b>Particulars</b>	<b>As at 31 March 2021</b>	<b>As at 31 March 2020</b>
Security Deposit - Contractors & Suppliers	2,70,18,609.40	1,87,55,997.40
Security Deposits - Rent & Parking Revenue	39,19,500.00	32,47,350.00
Security Deposits - Engineers & Architects	39,89,276.00	22,27,250.00
<b>Total</b>	<b>3,49,27,385.40</b>	<b>2,42,30,597.40</b>



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



**Schedule- 5 : Other Liabilities**

Particulars	As at 31 March 2021	As at 31 March 2020
<b>Other Liabilities(Sundry Creditors)</b>		
Suppliers Control Account	-	-
Contractors Control Account	-3,28,19,296.64	1,04,38,859.00
<i>Sub-Total (A)</i>	<b>-3,28,19,296.64</b>	<b>1,04,38,859.00</b>
<b>Staff Statutory Deductions</b>		
EPF Deductions (Employee's Contribution)	37,93,595.00	1,22,431.00
EPF Deductions (Employer's Contribution)	4,89,673.00	-
EPF Deductions- ADA Staff	18,53,502.00	9,37,326.00
Allowances Payable	16,000.00	16,000.00
LIC Deductions	-20,575.00	-20,575.00
GPF Deductions	1,54,165.00	29,070.00
Insurance Fund Deductions(MSGEGIS/IF & SF)	2,500.00	-1,220.00
Licence Fess Staff Quarters	850.00	850.00
HBA Deductions	97,949.00	88,272.00
Other Deductions- Staff	-	16,500.00
Welfare Fund Deductions	2,860.00	2,860.00
Wages Payable	4,000.00	4,000.00
Payroll Savings Deductions/MCA	1,500.00	1,500.00
NPS Contribution Payable	14,988.00	-
CM Releif Fund	-3,600.00	-
Salary Payable	-3,18,529.00	-
Councillors Remuneration Payable	-3,660.00	-
<i>Sub-Total (B)</i>	<b>60,85,218.00</b>	<b>11,97,014.00</b>
<b>Other Liabilities</b>		
Other Deductions- Contractors	59,08,122.16	2,97,74,337.16
Labour Cess-Contractors	24,29,067.08	26,93,162.08
Professional Tax Deduction	22,13,844.00	11,62,214.00
GST TDS Deductions - Contractors	79,75,799.00	31,97,523.00
VAT TDS Deductions - Contractors	2,35,468.00	1,03,897.00
TDS-Professional Payable	-12,93,269.00	1,29,227.00
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	-
Refund of Other Income	-8,000.00	-
<i>Sub-Total (B)</i>	<b>1,74,41,701.24</b>	<b>3,70,33,030.24</b>
<b>Total</b>	<b>-92,92,377.40</b>	<b>4,86,68,903.24</b>

**Schedule- 6 : Provisions**

Particulars	As at 31 March 2021	As at 31 March 2020
Opening Balance	46,720.00	46,720.00
Add: Consolidated Provisions for Expenses	-	-
Less: Provisions for Expenses Adjusted in the Year	-	-
<b>Total</b>	<b>46,720.00</b>	<b>46,720.00</b>

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



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

(Amount in Rs.)

	Tangible Assets Owned	Rate of Depreciation	Gross Block			Accumulated Depreciation			Net Block	Net Block
			As on 01.04.2020	Addition/Deductions during the year	As on 31.03.2021	As on 01.04.2020	During the year	Total as on 31.03.2021	As on 31.03.2021	As on 31.03.2020
1	Land	0%	14,47,75,054.00	28368014.00	17,31,43,068.00	-	-	-	17,31,43,068.00	14,47,75,054.00
2	Building	1.33%	19,84,65,677.00	48377768.00	24,68,43,445.00	95,37,607.70	30,90,084.08	1,26,27,691.78	23,42,15,753.22	18,89,28,069.30
3	Plants & Machineries	20%	67,04,895.00	253928.00	69,58,823.00	62,66,582.00	6,92,241.00	69,58,823.00	-	4,38,313.00
4	Road and Bridges	10%	71,56,61,270.00	133763422.00	84,94,24,692.00	26,71,29,517.15	8,11,57,235.10	34,82,86,752.25	50,11,37,939.75	44,85,31,752.85
5	Sewerage & Drainage	6.67%	13,01,95,523.00	31989800.00	16,21,85,323.00	2,93,67,505.65	1,03,37,854.54	3,97,05,360.20	12,24,79,962.80	10,08,28,017.35
6	Water Ways	10%	1,43,74,457.00	829000.00	1,52,03,457.00	78,77,236.46	15,07,945.70	93,85,182.16	58,18,274.84	64,97,220.54
7	Public Lighting	10%	3,86,83,186.00	-10500000.00	2,81,83,186.00	80,16,216.45	28,18,318.60	1,08,34,535.05	1,73,48,650.95	3,06,66,969.55
8	Office & Other Equipments	20%	1,85,41,738.00	785231.00	1,93,26,969.00	1,85,41,738.00	1,57,046.20	1,86,98,784.20	6,28,184.80	-
9	Vehicle	10%	1,70,65,462.00	4873038.00	2,19,38,500.00	88,84,320.60	21,93,850.00	1,10,78,170.60	1,08,60,329.40	81,81,141.40
10	F&F, Fittings & Elec. App.	10%	1,60,32,147.00	0.00	1,60,32,147.00	93,94,679.30	16,03,214.70	1,09,97,894.00	50,34,253.00	66,37,467.70
11	Books & Others FA	6.67%	14,45,20,777.00	-2191057.00	14,23,29,720.00	1,79,66,300.82	89,01,512.87	2,68,67,813.67	11,54,61,906.33	12,65,54,476.18
12	Software	20%	6,06,432.00	0.00	6,06,432.00	5,61,456.00	44,976.00	6,06,432.00	-	44,976.00
13	Adjusted Assets		5,01,91,334.00	-50191334.00	-	-	-	-	-	5,01,91,334.00
	<b>TOTAL</b>		<b>1,49,58,17,952.00</b>	<b>18,63,57,810.00</b>	<b>1,68,21,75,762.00</b>	<b>38,35,43,160.14</b>	<b>11,25,04,278.78</b>	<b>49,60,47,438.91</b>	<b>1,18,61,28,323.09</b>	<b>1,11,22,74,791.86</b>
14	Capital Work-in-Progress		2,18,01,710.00	(1,69,000.00)	2,16,32,710.00	-	-	-	2,16,32,710.00	2,18,01,710.00
	<b>GRAND TOTAL</b>		<b>1,51,76,19,662.00</b>	<b>18,61,88,810.00</b>	<b>1,70,38,08,472.00</b>	<b>38,35,43,160.14</b>	<b>11,25,04,278.78</b>	<b>49,60,47,438.91</b>	<b>1,20,77,61,033.09</b>	<b>1,13,40,76,501.86</b>
	Previous Year's		1,13,03,27,532.00	38,72,92,130.00	1,51,76,19,662.00	27,76,67,215.78	10,58,75,944.36	38,35,43,160.14	1,13,40,76,501.86	85,26,60,316.22

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**

	As at 31 March 2021	As at 31 March 2020
Fixed Deposits With SBI	3,00,00,000.00	-
<b>Total</b>	<b>3,00,00,000.00</b>	<b>-</b>

**Schedule- 9 : Tax & Revenue Receivable**

Particulars	As at 31 March 2021	As at 31 March 2020
<b>Property Tax/Rent Receivables</b>		
<u>Property Tax Receivables</u>		
Receivables for the Current Year	-	-
Receivables for more than One year	95,80,717.00	1,12,12,320.00
<b>Grand Total</b>	<b>95,80,717.00</b>	<b>1,12,12,320.00</b>

**Schedule - 10 Cash & Cash Equivalents**

Cash and cash equivalents	As at 31 March 2021		As at 31 March 2020	
<b>A) Cash in hand</b>				
a) Cash-in-Hand-General	10,95,569.92	14,93,826.92	11,20,972.92	28,79,241.92
b) Cash-in-Hand -Revenue	3,98,257.00		17,58,269.00	
<b>B) Balances with Scheduled Banks</b>				
MCAB-4399	-	43,29,78,753.38	4,52,20,683.00	30,11,61,852.38
SBI-30969647125	3,09,60,482.14		1,81,35,946.14	
HDFC	0.06		0.06	
SBI Platinum	-		1,38,33,561.00	
UCO-25580110000212	1,52,924.00		1,48,856.00	
UCO-AMRUT-A/c 11539	4,23,27,022.32		3,40,248.32	
MCAB Bank Thuampui	5,38,42,233.00		6,52,135.00	
UCO-25580110000243	30,56,96,091.86		22,28,30,422.86	
		<b>43,44,72,580.30</b>	<b>30,40,41,094.30</b>	



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



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

<b>Particulars</b>	<b>As at 31 March 2021</b>	<b>As at 31 March 2020</b>
<b><u>Loans &amp; Advances</u></b>		
Temporary Advance to Employees(EPF)	24,95,596.00	11,13,017.00
Advances to Suppliers/Contracors-Others	-9,21,317.00	31,32,969.00
Advances Recoverable	1,28,350.00	1,28,350.00
Advances due for Adjustment	53,49,002.00	1,14,39,893.00
TDS Deducted By the Bank	2,13,632.00	2,07,446.00
<b><u>GIA Receivable</u></b>		
Grant Receivable from State Govt.	-	1,19,90,000.00
<b><u>Bank Interest Accrued</u></b>		
FDR Interest	5,04,504.00	-
<b>Total</b>	<b>77,69,767.00</b>	<b>2,80,11,675.00</b>



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



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

Particulars	As at 31 March 2021	As at 31 March 2020
Property Tax	3,07,79,090.00	3,44,05,978.00
<b>Total</b>	<b>3,07,79,090.00</b>	<b>3,44,05,978.00</b>

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

Particulars	As at 31 March 2021	As at 31 March 2020
Rent from Ch. Saprawnga Truck Terminal (C.S.T.T)	14,36,240.00	13,37,780.00
Rent from Ch. Chhunga Bus Terminal (C.C.B.T)	3,53,040.00	6,43,645.00
<b>Total</b>	<b>17,89,280.00</b>	<b>19,81,425.00</b>

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

Particulars	As at 31 March 2021	As at 31 March 2020
Licensing Fees -Shops & Mobile towers License Fees	32,80,690.00	29,22,860.00
Fees for Grant of Permit -Fees from sanction of building plans	26,25,416.00	26,55,371.00
Fees for Certificate or Extract -Birth & Death Registration Fees	60,600.00	10,51,600.00
Penalties & Fines- Unauthorized Construction	15,90,772.00	23,22,104.00
Other Penalties & Fine	-	8,000.00
User Charges- Parking Space for CCBT	27,350.00	39,96,078.00
Other Fees -Miscellaneous fees- Fees from Zemabawk Market	750.00	85,500.00
Other Fees -Building Regulation - Technical License Holder Fee	1,86,750.00	1,47,650.00
User Charges -Pay & Use toilets	29,360.00	50,600.00
Other Fees -Electricity supply fees (STPI)	40,801.00	57,267.00
Losse Soil	42,000.00	24,800.00
User Charges -Litter & Debris Collection (SWM) charges	1,000.00	41,803.00
SWM Charges Collected	-	6,56,480.00
User Charges -Septic tank cleaning charges (Cesspool Cleaner)	-	1,20,000.00
User Charges -Parking Space Charges for Aizawl City	50,31,714.00	65,54,705.00
Other Fees -Water Connection Fees (STPI)	6,500.00	5,500.00
Other Fees -Advertisement & Hoarding fees	1,71,408.00	14,56,100.00
Other Fees- Vendor Fees	69,850.00	2,66,500.00
User Charges- Parking Space for CSTT	4,45,150.00	-
<b>Total</b>	<b>1,36,10,111.00</b>	<b>2,24,22,918.00</b>



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



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

Particulars	As at 31 March 2021	As at 31 March 2020
Sale of Products -Sale of Book leaflets & others	-	350.00
Sale of Forms & Publications -Sale of tender papers	1,35,000.00	-
Sale of Forms & Publications -Building Permission Forms	3,000.00	14,000.00
Sale of Adv. & Hoarding Forms	320.00	86,660.00
Sale of Shop Licence Forms	1,09,510.00	1,02,890.00
Sale of stores & scrap -Vehicle/JCB Auction	50,27,478.00	52,89,419.00
Sale of Others -Sale of Parking Fee Receipt Book, Parking Collector's Badge	19,190.00	1,76,900.00
<b>Total</b>	<b>52,94,498.00</b>	<b>56,70,219.00</b>

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

Particulars	As at 31 March 2021	As at 31 March 2020
Revenue Grants-From State Government		
- Salaries & Remuneration	4,79,28,000.00	4,79,36,000.00
- Non-Salaries	2,59,08,748.00	8,64,96,500.00
- Swachh Bharat Mission	7,00,000.00	78,05,520.00
- Reimbursement of Expenses (Inc. Quarantine Waste)	16,37,462.00	6,24,800.00
- Recoupment of Basic Grant for Revenue Expenses	20,97,65,560.00	8,54,34,636.64
Revenue Grants-From Central Government		
-Reimbursement of Expenses	-	85,008.00
<b>Total</b>	<b>28,59,39,770.00</b>	<b>22,83,82,464.64</b>

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

Particulars	As at 31 March 2021	As at 31 March 2020
Interest - Other Interest	24,664.00	14,05,671.00
Interest from Bank Accounts - Bank Interest	68,33,033.00	73,72,074.00
<b>Total</b>	<b>68,57,697.00</b>	<b>87,77,745.00</b>

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

Particulars	As at 31 March 2021	As at 31 March 2020
Miscellaneous Income	1,56,645.00	1,000.00
<b>Total</b>	<b>1,56,645.00</b>	<b>1,000.00</b>

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

Particulars	As at 31 March 2021	As at 31 March 2020
Grant Recouped for Depreciation	11,07,21,722.30	10,42,07,637.92
<b>Total</b>		<b>10,42,07,637.92</b>



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



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

<b>Particulars</b>	<b>As at 31 March 2021</b>	<b>As at 31 March 2020</b>
Salaries, Wages and Bonus -Salaries & Allowances - Staff	5,73,82,371.00	5,08,74,404.00
Salaries, Wages and Bonus -Wages	1,70,42,640.00	1,77,17,980.00
Furnishing Allowance	-	1,70,000.00
Salaries, Wages and Bonus -Honorarium	19,33,028.00	17,57,310.00
Benefits and Allowances -Staff Welfare Expenses	34,150.00	-
Benefits and Allowances -Remuneration & Fees (People Representatives)	61,33,233.00	49,35,900.00
Benefits and Allowances -Remuneration of Local Council Member	56,33,000.00	84,02,400.00
Benefits and Allowances -Stipend to Apprentice	-	85,008.00
EPF Payment for Erstwhile ADA Staff	85,60,475.00	-
Benefits and Allowances -Sitting Allowance	28,900.00	1,89,850.00
Pension -Pension Leave Salary Contribution(NPS)	9,19,767.00	4,14,141.00
Other Benefits -Eemployees Provident Fund Contribution (Employers share)	39,68,531.00	32,57,676.00
<b>Total</b>	<b>10,16,36,095.00</b>	<b>8,78,04,669.00</b>





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



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

<b>Particulars</b>	<b>As at 31 March 2021</b>	<b>As at 31 March 2020</b>
Office Maintenance -Electricity charges	8,93,060.00	9,82,902.00
Office Maintenance -Postage	12,481.00	9,177.00
Office Maintenance -Office decoration	-	72,600.00
Communication Expenses-Telephone/Fax expenses	9,06,768.00	7,11,871.00
Communication Expenses-Internet expenses	40,93,079.00	4,63,723.00
Communication Expenses-Computer networking expenses	16,916.00	25,193.00
Communication Expenses-TV cable expenses	24,350.00	41,750.00
Books & Periodicals -Newspapers	65,900.00	1,38,420.00
Books & Periodicals -Books	-	19,750.00
Printing and Stationery -Printing expenses	-	2,78,332.00
Printing and Stationery -Stationery	28,40,740.00	39,93,393.00
Printing and Stationery -Computer stationery and consumables	-	4,58,600.00
Travelling & Conveyance -Hire Charges	-	84,050.00
Travelling & Conveyance -Tours & Travel	1,03,620.00	31,39,146.00
Insurance -Vehicle Insurance	4,39,401.00	3,58,453.00
Audit Fees	1,18,000.00	7,13,435.00
Legal Expenses -Legal Fees	2,25,400.00	3,18,000.00
Professional and Other Fees -Technical and Administrative Support	33,89,896.00	36,17,439.00
Professional and Other Fees -Consultancy fees	3,07,543.00	96,500.00
Advertisement and Publicity -Advertisement expenses	10,59,660.00	25,53,058.00
Other Administrative Expenses-Expenses for Meeting, Training, Capacity Bu	6,70,814.00	6,89,683.00
Other Administrative Expenses-Miscellaneous expenses	75,276.00	1,78,104.00
Other Administrative Expenses-Medical Re-imburement	48,25,466.00	76,71,724.00
Other Administrative Expenses-Survey Expenses	-	5,61,410.00
Other Administrative Expenses-Refreshment and other Expenses	3,90,973.00	8,72,782.00
Other Administrative Expenses-Mansoon Damage Assistance	31,48,156.00	14,43,960.00
Other Administrative Expenses-Drinking Water Expenses	50,983.00	70,669.00
Bank Charges	15,970.00	12,918.00
Tax Devolution to Local Council (Non-Salary)	2,17,30,000.00	2,99,92,000.00
Promotion of Public Health & Sanitation	24,64,418.00	39,06,888.00
Other Administrative Expenses-Solid Waste Management Expenses	6,90,33,280.00	5,75,99,994.00
Remittance of Fees for Registration of Birth & Death	-	11,10,950.00
<b>Total</b>	<b>11,69,02,150.00</b>	<b>12,21,86,874.00</b>





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

<b>Particulars</b>	<b>As at 31 March 2021</b>	<b>As at 31 March 2020</b>
Power & Fuel -Consumption of Diesel and Petrol	26,33,208.00	22,49,871.00
Hire Charges - Vehicles	60,77,800.00	57,76,650.00
<b>Repair &amp; Maintenance</b>		
Infrastructure Assets -Traffic Signals	-	67,960.00
Infrastructure Assets -Street Lighting System	33,32,801.00	31,75,841.00
Repairs & maintenance -Buildings -Office Buildings	9,34,748.00	17,49,099.00
Vehicles -SWM Vehicles	1,96,204.00	1,81,930.00
Vehicles -Office Vehicles	3,02,146.00	6,26,936.00
Others -Electrical Appliances	2,11,597.00	2,65,759.00
Others -Office Equipments	6,69,356.00	1,57,627.00
Others -Other fixed assets	49,898.00	77,200.00
Others -Computers and Accessories	1,61,590.00	1,74,910.00
Plant & Machinery	2,24,692.00	3,63,258.00
<b>Total</b>	<b>1,47,94,040.00</b>	<b>1,48,67,041.00</b>





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

Particulars	As at 31 March 2021	As at 31 March 2020
Ward Fund & Hospitality (Special Assistance to the Urban Poor)	11,17,03,728.00	7,48,95,324.00
Donation/Sponsorship	-	2,00,000.00
Property Tax Returns	65,600.00	58,200.00
Street Vending	7,60,552.00	2,08,750.00
Scheme Programme -Swachh Bharat Mission	-	43,51,990.00
<b>Total</b>	<b>11,25,29,880.00</b>	<b>7,97,14,264.00</b>

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

Particulars	As at 31 March 2021	As at 31 March 2020
<b><u>Prior Period Expenditures</u></b>		
Refund of Revenues-Rent & Taxes	-	-
Expenses of Previous Years	-	-
<i>Sub-Total (A)</i>	-	-
<b><u>Prior Period Incomes</u></b>		
Expenses of Previous Years Reversed	14,35,074.00	29,31,098.36
<i>Sub-Total (B)</i>	14,35,074.00	29,31,098.36
<b>Total (A-B) Net Prior Period Income</b>	<b>14,35,074.00</b>	<b>29,31,098.36</b>



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



**Annexure: 1**

(Amount in Rs.)

Particulars	Assets Procured From Capital Grant	Assets Procured	Total Assets
Upto 2011-12	3,15,27,000.00	2,75,53,634.00	5,90,80,634.00
For 2012-13	3,33,43,099.00	10,23,870.00	3,43,66,969.00
For 2013-14	11,96,36,003.00	8,62,067.00	12,04,98,070.00
For 2014-15	13,24,63,153.00	-	13,24,63,153.00
For 2015-16	14,70,38,482.00	-	14,70,38,482.00
For 2016-17	9,77,18,135.00	-	9,77,18,135.00
For 2017-18	24,40,55,450.00	-	24,40,55,450.00
For 2018-19	27,36,99,929.00	-	27,36,99,929.00
For 2019-20	38,68,97,130.00	-	38,68,97,130.00
For 2020-21	18,63,57,810.00	-	18,63,57,810.00
<b>Total</b>	<b>1,65,27,36,191.00</b>	<b>2,94,39,571.00</b>	<b>1,68,21,75,762.00</b>

A=98.25%

B=1.75%

A+B=100%

(Amount in Rs.)

Particulars	Depreciation from 01.04.20 to 30.09.20, assuming all assets procured from Grants	Depreciation from 01.10.20 to 31.03.21, assuming all assets procured from Grants	Total Depreciation on Assets Procured upto 31.3.2020	Total Depreciation for Year including Depreciation on Opening Value of Assets
	(A)	(B)	(C)	(A+B+C)
Assets from Grants	55,62,785.07	50,86,296.60	10,00,72,640.63	11,07,21,722.30
Assets from Revenues	-	-	17,82,556.48	17,82,556.48
<b>Total</b>	<b>55,62,785.07</b>	<b>50,86,296.60</b>	<b>1,06,49,081.67</b>	<b>11,25,04,278.78</b>



**Bank Reconciliation Statement for 31st March 2021**

**UCO Bank, A/c No. 25580110000243**

<b>BALANCE AS PER THE CASH BOOK</b>	<b>30,56,96,091.86</b>
ADD: Payments appearing in Tally but found in Pass book (Annexure-1)	70,41,047.00
LESS: Payments appearing in the Passbook but not found in Tally (Annexure-2)	-498.60
ADD: Difference in the Opening Figures as on 31.3.2020 (Opening BRS)-(Annexure-3)	9,73,362.27
<b>BALANCE AS PER THE BANK STATEMENT</b>	<b>31,37,10,002.53</b>
<b>Difference</b>	<b>-</b>





## Annexure-1

Payments appearing in Tally but found in Pass Book (Annexure-1)			
SL NO	Date	Cheque Nos	Amount
1	15-03-2021	415263	22,04,383.00
2	15-03-2021	415264	19,56,788.00
3	24-12-2020	414734	4,09,709.00
4	23-03-2021	415309	4,25,915.00
5	31-03-2021	415342	3,99,575.00
6	26-02-2021	415199	3,27,513.00
7	15-03-2021	415261	3,00,260.00
8	30-03-2021	415344	2,49,540.00
9	12-03-2021	415253	1,73,618.00
10	18-03-2021	415286	1,46,450.00
11	25-01-2021	414942	1,05,891.00
12	23-03-2021	415323	77,080.00
13	31-03-2021	415350	66,499.00
14	19-03-2021	415288	10,000.00
15	18-03-2021	415289	35,645.00
16	02-03-2021	415207	27,200.00
17	16-03-2021	415279	21,500.00
18	23-03-2021	415312	20,301.00
19	23-03-2021	415310	18,302.00
20	23-03-2021	415314	10,000.00
21	13-01-2021	414923	10,000.00
22	25-03-2021	415333	10,000.00
23	25-03-2021	415334	9,888.00
24	23-03-2021	415313	8,500.00
25	30-03-2021	415345	6,400.00
26	18-01-2021	414937	5,800.00
27	02-06-2020	412693	58.00
28	28-08-2020	414239	58.00
29	04-11-2020	414501	58.00
30	16-11-2020	414551	58.00
31	22-01-2021	NIL	4,000.00
32	04-02-2021	415049	58.00
	<b>Total</b>		<b>70,41,047.00</b>



## Annexure-2

<b>Payments appearing in the Passbook but not found in Tally (Annexure-2)</b>			
<b>SL NO</b>	<b>Date</b>	<b>Particulars/Cheque Nos</b>	<b>Amount</b>
1	16-11-2020	414551	58.42
2	28-08-2020	414239	58.42
3	02-06-2020	412693	58.42
4	04-02-2021	415049	58.42
5	03-11-2020	414501	58.42
6	08-06-2020	412752	6.00
7	08-09-2020	414240	0.50
8	19-01-2021	NIL	200.00
	<b>Total</b>		<b>498.60</b>

## Annexure-3

### Position of unreconciled items of 2018-19 and 2019-20

<b>Particulars</b>	<b>18-19</b>	<b>19-20</b>	<b>Total</b>
Unreconciled item	8,49,921.00	14,38,533.27	22,88,454.27
Cleared/reversed in 20-21	-	-13,15,092.00	(13,15,092.00)
Total	8,49,921.00	1,23,441.27	9,73,362.27



**Bank Reconciliation Statement for 31st March 2021**  
**UCO Bank, A/c No. 25580110000212 (Property Tax)**

1,52,923.75

Particulars	Remarks	Amount
Balance as per Cash Book		1,52,924.00
Less: SMS Charge	22.12.2020	0.25
Balance as per Bank Statement		<u>1,52,923.75</u>

**Bank Reconciliation Statement for 31st March 2021**  
**Commissioner AMC, AMRUT**  
**UCO Bank Thaumpui Branch, A/c No. 25580110011539**

Particulars	Remarks	Amount
Balance as per Cash Book(Hard CB)		4,23,27,022.00
Add:		
Bank charges extra entered		0.32
	11.06.2018	1.00
	19.12.2018	2.00
	30.09.2019	0.40
	28.09.2020	0.42
	30.12.2020	0.10
Less:		
	20.03.2020	(0.25)
	29.12.2020	(0.10)
	27.03.2021	(0.17)
		<u>3.72</u>
Less:		
Bank Charges not entered		1.35
	11.06.2018	1.50
	18.12.2018	1.80
	27.03.2019	61.36
	22.03.2019	64.90
	28.03.2019	0.20
	20.08.2020	0.10
	27.10.2020	0.25
	23.12.2020	0.30
	27.09.2020	<u>132.06</u>
Balance as per Bank Statement(Formula)		<u>4,23,26,893.66</u>
Balance as per Bank Statement(Actual)		<u>4,23,26,893.66</u>
Difference		-



**Bank Reconciliation Statement for 31st March 2021**  
**SBI Bawngkawn Branch, A/c No. 30969&47125**

Balance as per Bank Statement	3,02,54,387.03
Particluars	Amount
Balance as per Cash Book	3,09,60,482.14
<b>Less:</b> Amount Of Chq No. 2361 dated 18.03.19 wrongly credited in SBI instead of UCO in Software	60,000.00
<b>Less:</b> Amount Of Chq No. 503419 dated 23.10.18 wrongly paid in UCO instead of SBI in Software	4,72,560.00
<b>Less:</b> Bank Charges dated 03.08.18 less booked in the Cash Book	0.50
<b>Less:</b> Ch No. 9032956 dated 08.12.18 of SBI shown paid from UCO	4,49,958.00
<b>Less:</b> 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
<b>Less:</b> 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
<b>Less:</b> Excess Income Booked in Tally which are not appearing in Bank	12,710.00
<b>Less:</b> Bank Charges during FY 2020-21 less booked as per Statement	24.88
<b>Add:</b> Building fees received in Bank Statement as on 19.10.20 short booked in Cash Book	750.00
<b>Add:</b> Building Fees of Mr. Joseph Zorinawma received in Bank on 12.07.18 not entered in Cash Book	500.00
<b>Add:</b> Amount Of Chq No. 567646 dated 07.05.18 wrongly deposited in UCO instead of SBI in Software	1,25,060.00
<b>Add:</b> Building Fees wrongly Shown in the Cash as received from UCO instead of SBI	17,300.00
<b>Add:</b> Amount Of Chq No. 407475 dated 04.12.18 wrongly deposited in UCO instead of SBI in Software	32,930.00
<b>Add:</b> 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
<b>Add:</b> Difference in Opening Balance	0.27
Balance as per Bank Statement	<u>3,02,54,387.03</u>
Difference	-

