



Aizawl Municipal Corporation

Balance Sheet as at : 31-Mar-2019

	Description of Items	Schedule Code.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	341802675.12	223216205.15
	Reserves	B-3	226374425.82	226374425.82
	Total Reserves and Surplus		568177100.94	449590630.97
A2	Grants, Contributions for Specific Purpose	B-4	750468862.99	648117062.99
	TOTAL SOURCES OF FUNDS [A1-A3]		1318645963.93	1097707693.96
B	APPLICATION OF FUNDS			
B1	Fixed Assets			
	Gross Block	B-11	1071726666.92	798026737.92
	Less: Accumulated Depreciation		51892863.00	51892863.00
	Net Block		1019833803.92	746133874.92
	Gross Block		21406710.00	0.00
	Total Fixed Assets		1041240513.92	746133874.92
B3	Current assets, loans & advances			

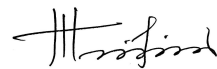
	Description of Items	Schedule Code.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	Sundry Debtors (Receivables)	B-15	6318537.00	6318537.00
	Cash and Bank Balances	B-17	243223831.00	322801071.05
	Loans, advances and deposits	B-18	12558243.00	10545907.00
	Total Current Assets		262100611.00	339665515.05
B4	Current Liabilities and Provisions			
	Deposits received	B-7	15813083.40	10872466.00
	Other liabilities (Sundry Creditors)	B-9	-27155952.41	-20812699.99
	Provisions	B-10	46720.00	46720.00
	Total Current Liabilities		-11296149.01	-9893513.99
B-5	Net Current Assets (B3-B4)		273396760.01	349559029.04
	Total TOTAL APPLICATION OF FUNDS [B1+B2+B5+C+D]		1314637273.93	1095692903.96



Secretary

Place: Aizawl
DAWDALRINA/WMA

Dated: 30.4.2019



Municipal Commissioner

Dr. H. LALTHLANGLIANA

Commissioner

Aizawl Municipal Corporation
Mizoram



Finance & Accounts Officer

Dr. LALTHANTHUAMI
Finance & Accounts Officer
Aizawl Municipal Corporation
Mizoram

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.)
1901000	Administrative Fund-Inter Fund Transfer	247202907.00	160726941.00	407929848.00	0.00	407929848.00
3101000	Consolidated Municipal Fund	-400000.00	0.00	-400000.00	0.00	(400000.00)
3101001	Municipal Fund -Previous Year Closing Balance	16649145.00	0.00	16649145.00	0.00	16649145.00
3103001	General Provident Fund	287432.00	1266143.00	1553575.00	1366658.00	186917.00
3109000	Excess of Income over Expenditure -Year end Surplus	471248955.15	563401022.97	1034649978.12	444714038.00	589935940.12
		734988439.15	725394106.97	1460382546.12	446080696.00	1014301850.12

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	226374425.82	0.00	226374425.82	0.00	226374425.82
		226374425.82	0.00	226374425.82	0.00	226374425.82

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	622798263.00	24439000.00	0.00	0.00	0.00	0.00	0.00
(b) Grant movement during the year *							
	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Government -14th Finance Commission Grants(3201001)	92300000.00	0.00	0.00	0.00	0.00	0.00	0.00
State Government - AMRUT(3202007)	0.00	10000000.00	0.00	0.00	0.00	0.00	0.00
Total Grant During the Year (b)	92300000.00	10000000.00	0.00	0.00	0.00	0.00	0.00
Total (a+b)	715098263.00	34439000.00	0.00	0.00	0.00	0.00	0.00

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	12137733.40	8778066.00
3401003	From Contractors/Suppliers -Earnest Deposit - Special Contribution	990000.00	990000.00
3401005	From Contractors/Suppliers -Earnest Deposit - Special Fund	20000.00	20000.00
3402001	Deposits - Revenues -Rent Deposits	337800.00	0.00
3402002	Security Deposit- Parking Contractor	1070550.00	519400.00
3408003	Security Deposit fom Other Agencies (Technical Personel)	1257000.00	565000.00
	Total - Deposits received	15813083.40	10872466.00

Schedule B-9 Other liabilities (Sundry Creditors)

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
3501001	Creditors -Suppliers Control Account	-191713.00	-956015.00
3501002	Creditors -Contractors Control Account	-51300368.64	-21491385.00
3501003	Creditors -Expenses Payable	-2055124.01	13017.01
3501004	Creditors -Payables against special funds	-4252460.00	-5354320.00
3501005	Creditors -Payables against specific grants	31455.00	31455.00
3501006	Creditors -Payables against deposit works	8240.00	8240.00
3501101	Employee Liabilities -Salary Payable (staff and officers)	-4427504.00	-3916231.00
3501102	Employee Liabilities -Wages Payable	1543867.00	3450679.00
3501103	Employee Liabilities -Homorarium Payable	-1305119.00	-68257.00
3501105	Employee Liabilities -Pension Liabilities	0.00	0.00
3501106	Employee Liabilities -Welfare Funds Liability	-77470.00	27320.00
3501107	Employee Liabilities -Leave Salary payable	0.00	0.00
3501109	Employee Liabilities -EPF (Employers Contribution)	-111044.00	346730.00
3501110	Employee Liabilities -Travelling Allowance Payable	189685.00	119585.00

3501111	Employee Liabilities -Remuneration Payable	2135520.00	236520.00
3501112	Employee Liabilities -Allowances Payable	-36872.00	23450.00
3501115	Employee Liabilities -Advances Payable	0.00	0.00
3502001	Recoveries payable -E.P.F. Deductions	-753651.00	-571177.00
3502002	Recoveries payable -Life Insurance Premium Deductions	-321921.00	-174927.00
3502003	Recoveries payable -Pay Roll Saving Deduction	-141041.00	-141041.00
3502004	Recoveries payable -Insurance Fund Deductions	-5514.00	-4200.00
3502005	Recoveries payable -Saving Fund Deduction	0.00	0.00
3502006	Recoveries payable - Value Added Tax Deduction	42600.00	42600.00
3502008	Recoveries payable -Welfare Fun Deduction	-35470.00	-17640.00
3502011	Recoveries payable -TDS - Professional	1522399.00	-146747.00
3502016	Recoveries payable -TDS - Scheme Expenses	-7776.00	0.00
3502017	Recoveries payable -Labour Cess- Contractors	2743286.08	27170.00
3502019	Recoveries payable -Lisence Fee (Govt. Quarters)	-600.00	-600.00
3502020	Recoveries payable -Other Deductions	29774337.16	7521990.00
3502021	Recoveries payable -Profession Tax Deduction	-104140.00	175280.00
3503004	Remittance of Birth & Death Certificate Payable	0.00	0.00

3504001	Refunds payable -Property & Other Taxes	-9754.00	5804.00
3504004	Refunds payable -Refunds of excess receipt against sale of attached properties	-1800.00	0.00
3504005	Refunds payable -Refunds of other income	-8000.00	0.00
3504103	Advance Collection of Revenues -Advance Receipts - Rent	0.00	0.00
	Total - Other liabilities (Sundry Creditors)	-27155952.41	-20812699.99

Schedule B-10 Provisions

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
3601000	Consolidated Provision for Expenses	46720.00	46720.00
	Total - Provisions	46720.00	46720.00

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	90865803.00	21615392.00	0.00	112481195.00						90865803.00
4102000	Building	90311459.54	24014983.00	0.00	114326442.54	939890.00					89371569.54
4103000	Roads and Bridges	437950548.42	109849400.00	0.00	547799948.42	35103820.00					402846728.42
4103100	Sewerage and drainage	87681757.65	19950300.00	0.00	107632057.65	3949403.00					83732354.65
4103200	Water ways	11869634.94	497600.00	0.00	12367234.94	1803980.00					10065654.94
4103300	Public Lighting	5459996.35	21206741.00	0.00	26666737.35	245126.00					5214870.35
4104000	Plants & Machinery	5518960.00	33000.00	0.00	5551960.00	86043.00					5432917.00
4105000	Vehicles	16377856.00	0.00	0.00	16377856.00	2264970.00					14112886.00
4106000	Office & other equipment	15769749.10	98000.00	0.00	15867749.10	3983013.00					11786736.10
4107000	Furniture, fixtures, fittings and electrical appliances	11735258.80	2354129.00	0.00	14089387.80	3304354.00					8430904.80
4108000	Other fixed assets	24051544.52	74080384.00	0.00	98131928.52	206904.00					23844640.52
4108500	Intangible Assets	434169.60	0.00	0.00	434169.60	6000.00					428169.60
	Total	798,026,737.92	273,699,929.00	0.00	1071726666.92	51893503.00	0.00	0.00	51893503.00	1019833163.92	746133234.92
	Capital Work-in-progress	0.00	21406710.00	0.00	21406710.00						

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
431400100	Receivable from other sources -Rent Receivable - Current Year	0.00	0.00	129000.00	129000.00
	Sub - total	0.00	0.00	6318537.00	6318537.00
		0.00	0.00	6318537.00	6318537.00

Schedule B-17 Cash and Bank Balances

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	<u>Cash and Equivalents</u>		
4501001	Cash in hand	2169020.92	1740207.97
4501004	Cash in hand-Revenue	0.00	0.00
	Sub Total	2169020.92	1740207.97
	<u>Cash Balance with Bank - Municipal Funds</u> <u>Municipal Fund (Other Scheduled Banks) - HO / Zones</u>		
4502201	AXIS Bank A/C - 390010200003056	0.00	0.00
4502202	SBI A/C - 30969647125	22473915.14	12509876.14
4502203	UCO Bank A/C No. 08610110003305	0.00	0.00
4502204	UCO Bank A/C No. 08610110005095	0.00	0.00
4502205	UCO Bank A/C No. 25580110000212 (Property Tax.)	143779.00	138857.00
4502206	UCO Bank A/C No. 25580110000243	93088263.56	136415944.56
4502207	HDFC Bank A/C - 50200022644402	0.06	316541.06
4502209	SBI (Zoram Platinum)	64675689.00	116699117.00
4502210	MIzoram Co-Operative Apex Bank Ltd. A/C - 001001870004399	43696026.00	34978760.00
	Sub Total	224077672.76	301059095.76

	<u>Balance with Bank - Grant Funds</u>		
	<u>Nationalised Banks</u>		
4504000	UCO Bank A/C No.25580110011539 (AMRUT)	16977137.32	20001767.32
	Sub Total	16977137.32	20001767.32
	Total Cash and Bank balances	243223831.00	322801071.05

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	424000.00	0.00	0.00	424000.00
	Sub -Total	424000.00	0.00	0.00	424000.00
4601007	Loans and advances to employees -Temporary Advances (For Official Purpose)	1175716.00	262336.00	0.00	1438052.00
	Sub -Total	1175716.00	262336.00	0.00	1438052.00
4601008	Loans and advances to employees -Miscellaneous Advances	0.00	0.00	0.00	0.00
	Sub -Total	0.00	0.00	0.00	0.00
4603001	Loans to Others -Sulabh Sanitary Loan	0.00	0.00	0.00	0.00
	Sub -Total	0.00	0.00	0.00	0.00
4604001	Advance to Suppliers and contractors -Public Works/Assets	0.00	1750000.00	0.00	1750000.00
	Sub -Total	0.00	1750000.00	0.00	1750000.00
4604006	Advance to Suppliers and contractors -Others	1970451.00	0.00	0.00	1970451.00
	Sub -Total	1970451.00	0.00	0.00	1970451.00
4605001	Advance to others -Mobilization Advances	5952740.00	0.00	0.00	5952740.00
	Sub -Total	5952740.00	0.00	0.00	5952740.00
4605002	Advance to others -Advance against Grants	0.00	0.00	0.00	0.00
	Sub -Total	0.00	0.00	0.00	0.00
4606003	Deposits with External Agencies -Other Deposits	1023000.00	0.00	0.00	1023000.00
	Sub -Total	1023000.00	0.00	0.00	1023000.00
4608004	Other current assets -Others	0.00	0.00	0.00	0.00

	Sub -Total	0.00	0.00	0.00	0.00
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	0.00	0.00	0.00	0.00
Total Loans, advances, and deposits		10545907.00	2012336.00	0.00	12558243.00



Aizawl Municipal Corporation
Income and Expenditure Statement
For the Year : 2018-2019

Account Code.	Item/Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
A	INCOME			
1900000	Municipal (General) Fund	B-1	160,726,941.00	156,771,389.00
1100000	Tax Revenue	IE-1	29,707,181.00	27,552,799.00
1300000	Rental Income from Municipal Properties	IE-3	1,333,250.00	516,969.98
1400000	Fees & User Charges	IE-4	32,622,824.98	17,678,128.99
1500000	Sale & Hire Charges	IE-5	6,839,638.99	1,368,700.00
1600000	Revenue Grants, Contributions & Subsidies	IE-6	312,743,010.00	297,286,000.00
1710000	Interest Earned	IE-8	16,096,259.00	10,771,933.00
1800000	Other Income	IE-9	3,331,918.00	1,637,964.00
	Total - INCOME		563,401,022.97	513,583,883.97
B	EXPENDITURE			
			20,000,000.00	0.00
	Telephone Bill Reimbursement of Councillors		37,000.00	241,800.00
2100000	Establishment Expenditures	IE-10	68,650,711.00	52,613,437.00
2200000	Administrative Expenses	IE-11	152,890,426.00	99,952,250.00
2300000	Operations & Maintenance	IE-12	24,992,027.00	22,337,777.00
2400000	Interest & Finance Expenses	IE-13	2,652.00	18,786.13
2500000	Programme Expenses	IE-14	37,576,914.00	31,645,312.00
	Total - EXPENDITURE		304,149,730.00	206,809,362.13
C	Gross surplus/deficit of income over expenditure before Prior Period Items		259,251,292.97	306,774,521.84
D	Add/Less: Prior period Items (Net)	IE-18	(22,707.00)	(26,853.00)
E	Gross surplus/deficit of income over expenditure after Prior Period Items		259,228,585.97	306,747,668.84
F	Less: Transfer to Reserve Funds		0.00	0.00
G	Net Balance being surplus/deficit carried over to Municipal Fund		259,228,585.97	306,747,668.84



Secretary

Place: Aizawl

DAVID LALRINA WMA

Dated: 30.11.2019

Secretary

Aizawl Municipal Corporation
Mizoram



Municipal Commissioner

Dr. H. LALTHLANGLIANA

Commissioner

Aizawl Municipal Corporation
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Finance & Accounts Officer

Dr. LALTHANTHUAMI

Finance & Accounts Officer
Aizawl Municipal Corporation
Mizoram

Schedule B-1 Municipal (General) Fund

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1901000	Administrative Fund-Inter Fund Transfer	160726941.00	156771389.00
	Total - Municipal (General) Fund	160726941.00	156771389.00

Schedule IE-1 Tax Revenue

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1100108	Property Tax	29720303.00	27552799.00
1109001	Tax Remission & Refunds-Property Tax	-13122.00	0.00
	Total - Tax Revenue	29707181.00	27552799.00

Schedule IE-3 Rental Income from Muni

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1301010	Rent from Ch. Saprawnga Truck Terminal (C.S.T.T)	976800.00	143000.00
1302001	Rent from Ch. Chhunga Bus Terminal (C.C.B.T)	356450.00	373969.98
	Total - Rental Income from Municipal Properties	1333250.00	516969.98

Schedule IE-4 Fees & User Charges

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1401102	Licensing Fees -Shop License Fees	886540.00	1690200.00
1401105	Shop Licensing Fees	1656600.00	0.00
1401201	Fees for Grant of Permit -Fees from sanction of building plans	4235220.00	1619101.00
1401302	Fees for Certificate or Extract -Birth & Death Registration Fees (Vital Statis	1626800.00	1945200.00
1401503	Regularization Fees -Building construction regularization fees	0.00	50000.00
1402005	Penalties and Fines -Penalty for Unauthorized Construction	4232689.00	1551646.00
1402006	Penalties and Fines -Penalty for Unauthorized Littering	10000.00	0.00
1402008	Penalties and Fines -Other Penalties and Fines	3000.00	0.00

1404001	Other Fees -Advertisement & Hoarding fees	1931582.00	1818245.00
1404003	Other Fees -Vendors Fee	103250.00	16000.00
1404008	Other Fees -Water Connection Fees (STPI)	6000.00	5000.00
1404010	Other Fees -Electricity supply fees (STPI)	68380.00	53278.00
1404012	Other Fees -RTI Application Fees	0.00	340.00
1404013	Other Fees -Miscellaneous fees- Fees from Zemabawk Market	92100.00	98000.00
1404014	Other Fees -Building Regulation - Technical License Holder Fee	168250.00	264250.00
1405001	User Charges -Litter & Debris Collection (SWM) charges	7562669.99	1546960.00
1405002	User Charges -Septic tank cleaning charges (Cesspool Cleaner)	234000.00	93000.00
1405006	User Charges -Pay & Use toilets	38519.99	13920.00
1405007	User Charges -Parking Space Chargesfor Aizawl City	6046034.00	5645919.00
1405008	User Charges -Parking spaces charges for CSTT	3598100.00	1136349.99
1405009	User Charges - Parking space Charges for CCBT	123090.00	130720.00
	Total - Fees & User Charges	32622824.98	17678128.99

Schedule IE-5 Sale & Hire Charges

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1501101	Sale of Forms & Publications -Sale of tender papers	120400.00	117900.00
1501103	Sale of Forms & Publications -Building Permission Forms	25500.00	78750.00
1501105	Sale of Adv. & Hoarding Forms	20142.00	18850.00
1501106	Sale of Shop Licence Forms	107699.99	97650.00
1501202	Sale of stores & scrap -Vehicle Auction	6519800.00	1032000.00
1501203	Sale of Scrap - Incenerator	16200.00	0.00
1503002	Sale of Others -Sale of Parking Fee Receipt Book, Parking Collector's Bad	11450.00	23550.00
1503003	Sale of Books/ Leaflets. etc.	6447.00	0.00
1503004	Sale of Others	12000.00	0.00
	Total - Sale & Hire Charges	6839638.99	1368700.00

Schedule IE-6 Revenue Grants, Contrib

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1601001	Revenue Grants-From State Government	312743000.00	297086000.00
1602001	Re-imburement of expenses-From State Government	0.00	200000.00
1602003	Re-imburement of expenses-From Other Organizations	10.00	0.00
	Total - Revenue Grants, Contributions & Subsidies	312743010.00	297286000.00

Schedule IE-8 Interest Earned

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1711001	Interest from Bank Accounts - Bank Interest	16096259.00	10771933.00
	Total - Interest Earned	16096259.00	10771933.00

Schedule IE-9 Other Income

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1804001	Recovery from Employees	0.00	355000.00
1805001	Unclaimed Refund Payable/ Liabilities Written Back -Lapsed / Stale Chequ	3222915.00	723464.00
1805002	Liabilities Wirtten Back- Excess Released of Security Deposit received from	9000.00	559500.00
1806001	Excess Provisions written back -Property Tax	100000.00	0.00
1808002	Miscellaneous Income -others	3.00	0.00
	Total - Other Income	3331918.00	1637964.00

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2911000	Pension Fund-Transfer to Pension Fund	20000000.00	0.00
	Total -	20000000.00	0.00

Schedule IE-10 Establishment Expenditur

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
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2101001	Salaries, Wages and Bonus -Salaries & Allowances - Officers	6195782.00	5451576.00
2101002	Salaries, Wages and Bonus -Salaries & Allowances - Staff	33888372.00	24716543.00
2101003	Salaries, Wages and Bonus -Wages	10657816.00	7820392.00
2101004	Salaries, Wages and Bonus -Bonus & Ex-Gratia	0.00	49000.00
2101005	Salaries, Wages and Bonus -Honorarium	624940.00	1648091.00
2101006	Salaries, Wages and Bonus -Arrear and Supplementary Pay	0.00	214199.00
2102001	Benefits and Allowances -Remuneration & Fees (People Representatives)	2235315.00	5037850.00
2102002	Benefits and Allowances -Remuneration of Local Council Member	10511400.00	4200000.00
2102008	Benefits and Allowances -Staff training expenses	0.00	34000.00
2102009	Benefits and Allowances -Stipend to Apprentice	74580.00	0.00
2102010	Benefits and Allowances -Sitting Allowance	133900.00	93200.00
2102012	Electric Bill Reimbursement of Councillors	84240.00	338520.00
2102013	Telephone Bill Reimbursement of Officers	38700.00	84400.00
2103002	Pension -Pension Leave Salary Contribution	449369.00	531576.00
2104003	Other Terminal & Retirement Benefits -Eemployees Provident Fund Contril	3756297.00	2394090.00
	Total - Establishment Expenditures	68650711.00	52613437.00

Schedule IE-11 Administrative Expenses

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2201003	Rent, Rates and Taxes -Other Rents	0.00	40000.00
2201101	Office Maintenance -Electricity charges	1034019.00	1343756.00
2201102	Office Maintenance -Security expenses	82529.00	0.00
2201103	Office Maintenance -Cleaning and Sweeping Charges	0.00	128730.00
2201104	Office Maintenance -Office decoration	0.00	636410.00
2201201	Communication Expenses-Telephone expenses	444743.00	203573.00
2201204	Communication Expenses-Internet expenses	3869314.00	2937303.00
2201205	Communication Expenses-Computer networking expenses	8399.00	28609.00
2201206	Communication Expenses-TV cable expenses	24000.00	24700.00

2202002	Books & Periodicals -Newspapers	94088.00	103972.00
2202003	Books & Periodicals -Books	53000.00	437500.00
2202101	Printing and Stationery -Printing expenses	242720.00	213198.00
2202102	Printing and Stationery -Stationery	2543083.00	1628663.00
2202103	Printing and Stationery -Computer stationery and consumables	261650.00	609116.00
2203003	Travelling & Conveyance -Hire Charges	0.00	60500.00
2203004	Travelling & Conveyance -Tours & Travel	2950197.00	2674580.00
2204001	Insurance -Vehicle Insurance	215084.00	526967.00
2205001	Audit Fees -Internal Audit Fees	136759.00	0.00
2205101	Legal Expenses -Legal Fees	113000.00	176000.00
2205201	Professional and Other Fees -Architects' fee	0.00	-5000.00
2205202	Professional and Other Fees -Technical and Administrative Support	4680826.00	536100.00
2205203	Professional and Other Fees -Consultancy fees	34450169.00	50000.00
2206002	Advertisement and Publicity -Advertisement expenses	1468950.00	1342764.00
2206003	Advertisement and Publicity -Exhibition expenses	6600.00	0.00
2208001	Other Administrative Expenses-Expenses for Meeting, Training, Capacity E	815987.00	3244204.00
2208002	Other Administrative Expenses-Miscellaneous expenses	893530.00	2495177.00
2208003	Other Administrative Expenses-Medical Re-imburement	6786431.00	4273446.00
2208005	Other Administrative Expenses-Survey Expenses	737569.00	574545.00
2208006	Other Administrative Expenses-Refreshment and other Expenses	814321.00	940053.00
2208007	Other Administrative Expenses-Water pipelines	0.00	9875.00
2208009	Other Administrative Expenses-Drinking Water Expenses	123176.00	444018.00
2208010	Other Administrative Expenses-Uniform Expenses	0.00	248000.00
2208011	Other Administrative Expenses-Solid Waste Management Expenses	56198428.00	42937506.00
2208012	Promotion of Public Health & Sanitation	3730354.00	2860485.00
2208101	Tax Devolution to Local Council (Non-Salary)	30111500.00	28227500.00
	Total - Administrative Expenses	152890426.00	99952250.00

Schedule IE-12 Operations & Maintenance

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2301001	Power & Fuel -Consumption of Diesel and Petrol	2580865.00	1640580.00
2301002	Power & Fuel -Consumption of Gas	0.00	1435.00
2302001	Bulk Purchases -Water expenses	0.00	113400.00
2304002	Hire Charges - Vehicles	6980090.00	4090965.00
2304003	Hire Charges - Others	0.00	41050.00
2305001	Repairs & maintenance -Infrastructure Assets -Roads & Bridges/ Footpath	3000000.00	758000.00
2305003	Repairs & maintenance -Infrastructure Assets -Water supply Network	0.00	745239.00
2305004	Repairs & maintenance -Infrastructure Assets -Street Lighting System	5619033.00	541792.00
2305005	Repairs & maintenance -Infrastructure Assets -Storm Water Drains	0.00	813500.00
2305006	Repairs & maintenance -Infrastructure Assets - Retaining Wall	0.00	72000.00
2305007	Repairs & maintenance -Infrastructure Assets -Steps & Chequered Tiles	0.00	1100000.00
2305102	Repairs & maintenance -Civic Amenities -Lakes & Ponds	0.00	40000.00
2305106	Repairs & maintenance -Civic Amenities -Markets & Complexes	0.00	517000.00
2305110	Repairs & maintenance -Civic Amenities -Low Cost Sanitation toilets	0.00	25735.00
2305111	Beautification-White Washing of Retaining Wall	0.00	418500.00
2305201	Repairs & maintenance -Buildings -Office Buildings	659362.00	1268926.00
2305203	Repairs & maintenance -Buildings -Community Buildings	738760.00	2624600.00
2305303	Repairs & maintenance -Vehicles -SWM Vehicles	47840.00	699366.00
2305305	Repairs & maintenance -Vehicles -Office Vehicles	599133.00	1627507.00
2305902	Repairs & maintenance -Others -Electrical Appliances	116910.00	105452.00
2305903	Repairs & maintenance -Others -Office Equipments	507730.00	1260247.00
2305905	Repairs & maintenance -Others -Other fixed assets	0.00	20120.00
2305906	Repairs & maintenance -Others -Computers and Accessories	1877230.00	1112793.00
2305907	Repair & Maintenance - Plant & Machinery	237898.00	32450.00
2305908	Street Light Maintenance	1670196.00	0.00

2308101	Other Expenses-Wages - Casual Labourer - Municipal Fund	356980.00	2667120.00
	Total - Operations & Maintenance	24992027.00	22337777.00

Schedule IE-13 Interest & Finance Expen

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2407001	Bank Charges -Cheque Dishonour Charges	0.00	-1200.00
2407002	Bank Charges -Cheque Book and Statement Charges	2142.00	8771.50
2407003	Bank Charges -Bank Charges and other Commission Charges	510.00	11214.63
	Total - Interest & Finance Expenses	2652.00	18786.13

Schedule IE-14 Programme Expenses

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2502005	Ward Fund & Hospitality (Special Assistance to the Urban Poor)	37100514.00	27218318.00
2502006	Donation/Sponsorship	0.00	618000.00
2502007	Street Vending	336000.00	2136994.00
2502101	Scheme Programme -Swachh Bharat Mission	140400.00	1672000.00
	Total - Programme Expenses	37576914.00	31645312.00

Schedule IE-18 : Prior Period Items (Net)

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	Total Income (a)	0.00	0.00
285500100	Refund of Taxes -Property & Other taxes	0.00	(21,853.00)
285600100	Refund of Other - Revenues	0.00	(5,000.00)
285500100	Refund of Taxes -Property & Other taxes	(6,507.00)	0.00
285600200	Refund of Other - Revenues -Rent	(16,200.00)	0.00
	Total Expenditure (b)	(22,707.00)	(26,853.00)
	Total Prior Period (Net) (a-b)	22,707.00	0.00



Aizawl Municipal Corporation

Receipt and Payment Statement

For the Year : 2018-2019

Account Code	Head Of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)	Account Code	Head Of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)
	Opening Balances						
4501001	Cash in hand	1,740,207.97	1,662,201.00				
4501004	Cash in hand-Revenue	0.00	0.00				
4502201	AXIS Bank A/C - 390010200003056	0.00	0.00				
4502202	SBI A/C - 30969647125	12,509,876.14	20,990,603.00				
4502203	UCO Bank A/C No. 08610110003305	0.00	0.00				
4502204	UCO Bank A/C No. 08610110005095	0.00	0.00				
4502205	UCO Bank A/C No. 25580110000212 (Property Tax.)	138,857.00	25,603,861.00				
4502206	UCO Bank A/C No. 25580110000243	136,415,944.56	97,875,476.75				
4502207	HDFC Bank A/C - 50200022644402	316,541.06	148,401.06				
4502209	SBI (Zoram Platinum)	116,699,117.00	63,016,801.00				
4502210	Mizoram Co-Operative Apex Bank Ltd. A/C - 001001870004399	34,978,760.00	0.00				
4504000	UCO Bank A/C No.25580110011539 (AMRUT)	20,001,767.32	592,952.40				
		322801071.05	209890296.21				

Account Code	Head Of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)	Account Code	Head Of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)
	Operating Receipts				Operating Payments		
1100108	Property Tax	29720303.00	0.00	2201201	Communication Expenses-Telephone expenses	17500.00	0.00
1301010	Rent from Ch. Saprawnga Truck Terminal (C.S.T.T)	976800.00	0.00	2204001	Insurance -Vehicle Insurance	0.00	183870.00
1302001	Rent from Ch. Chhunga Bus Terminal (C.C.B.T)	356450.00	14000.00	2205202	Professional and Other Fees -Technical and Administrative Support	10000.00	0.00
1401102	Licensing Fees -Shop License Fees	886540.00	0.00	2208006	Other Administrative Expenses-Refreshment and other Expenses	11220.00	0.00
1401105	Shop Licensing Fees	1656600.00	0.00	2208101	Tax Devolution to Local Council (Non-Salary)	30111500.00	28475500.00
1401201	Fees for Grant of Permit -Fees from sanction of building plans	4235220.00	0.00	2305001	Repairs & maintenance -Infrastructure Assets -Roads & Bridges/ Footpath	0.00	75000.00
1401302	Fees for Certificate or Extract -Birth & Death Registration Fees (Vital Statistics)	1626800.00	0.00	2305305	Repairs & maintenance -Vehicles -Office Vehicles	5700.00	0.00
1402005	Penalties and Fines -Penalty for Unauthorized Construction	4232689.00	0.00	2407002	Bank Charges -Cheque Book and Statement Charges	2142.00	8771.50
1402006	Penalties and Fines -Penalty for Unauthorized Littering	10000.00	0.00	2407003	Bank Charges -Bank Charges and other Commission Charges	510.00	11214.63
1402008	Penalties and Fines -Other Penalties and Fines	3000.00	0.00	2502005	Ward Fund & Hospitality (Special Assistance to the Urban Poor)	36989350.00	27218318.00
1404001	Other Fees -Advertisement & Hoarding fees	1931582.00	0.00	2502101	Scheme Programme -Swachh Bharat Mission	140400.00	0.00
1404003	Other Fees -Vendors Fee	103250.00	0.00				
1404008	Other Fees -Water Connection Fees (STPI)	6000.00	0.00				
1404010	Other Fees -Electricity supply fees (STPI)	68380.00	0.00			67288322.00	55972674.13
1404013	Other Fees -Miscellaneous fees- Fees from Zemabawk Market	92100.00	0.00				
1404014	Other Fees -Building Regulation - Technical License Holder Fee	168250.00	0.00				
1405001	User Charges -Litter & Debris Collection (SWM) charges	7562669.99	0.00				
1405002	User Charges -Septic tank cleaning charges (Cesspool Cleaner)	234000.00	0.00				
1405006	User Charges -Pay & Use toilets	38519.99	0.00				

Account Code	Head Of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)	Account Code	Head Of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)
1405007	User Charges -Parking Space Chargesfor Aizawl City	6046034.00	0.00				
1405008	User Charges -Parking spaces charges for CSTT	3598100.00	0.00				
1405009	User Charges - Parking space Charges for CCBT	123090.00	0.00				
1501101	Sale of Forms & Publications -Sale of tender papers	120400.00	0.00				
1501103	Sale of Forms & Publications -Building Permission Forms	25500.00	0.00				
1501105	Sale of Adv. & Hoarding Forms	20142.00	0.00				
1501106	Sale of Shop Licence Forms	107699.99	0.00				
1501202	Sale of stores & scrap -Vehicle Auction	6519800.00	0.00				
1501203	Sale of Scrap - Incenerator	16200.00	0.00				
1503002	Sale of Others -Sale of Parking Fee Receipt Book,Parking Collector's Badge etc.	11450.00	0.00				
1503003	Sale of Books/ Leaflets. etc.	6447.00	0.00				
1503004	Sale of Others	12000.00	0.00				
1601001	Revenue Grants-From State Government	312743000.00	46041000.00				
1602003	Re-imbusement of expenses-From Other Organizations	10.00	0.00				
		383259026.97	46055000.00				
	Non-Operating Receipts				Non-Operating Payments		
1711001	Interest from Bank Accounts - Bank Interest	16096259.00	10771933.00	1109001	Tax Remission & Refunds-Property Tax	13122.00	0.00
1804001	Recovery from Employees	0.00	355000.00	2208013	Remittance of Fees for Registration of Birth & Death	1945200.00	0.00
1805001	Unclaimed Refund Payable/ Liabilities Written Back -Lapsed / Stale Cheque	3222915.00	723464.00	2855001	Refund of Taxes -Property & Other taxes	6507.00	0.00
1805002	Libilities Wirtten Back- Excess Released of Security Deposit received from Contractors	9000.00	559500.00				

Account Code	Head Of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)	Account Code	Head Of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)
1806001	Excess Provisions written back -Property Tax	100000.00	0.00	2856002	Refund of Other - Revenues -Rent	16200.00	0.00
1808002	Miscellaneous Income -others	3.00	0.00	2901000	Administrative Fund-Inter Fund Transfer	140541601.00	156771389.00
1901000	Administrative Fund-Inter Fund Transfer	160726941.00	156771389.00	2911000	Pension Fund-Transfer to Pension Fund	20000000.00	0.00
2101005	Salaries, Wages and Bonus -Honorarium	1066322.00	0.00	3103001	General Provident Fund	1366658.00	1181386.00
2304002	Hire Charges - Vehicles	51000.00	0.00	3401002	From Contractors/Suppliers -Security Deposit - Municipal Fund	9948240.00	5021841.00
2407001	Bank Charges -Cheque Dishonour Charges	0.00	1200.00	3501001	Creditors -Suppliers Control Account	97319698.00	45541268.00
3200001	Other Contribution and Grants-Beneficiary Contribution	51800.00	562400.00	3501002	Creditors -Contractors Control Account	258064078.00	183044698.00
3201001	Central Government -14th Finance Commission Grants	92300000.00	219250000.00	3501003	Creditors -Expenses Payable	62184303.02	87125429.00
3202007	State Government - AMRUT	10000000.00	17139000.00	3501004	Creditors -Payables against special funds	12806650.00	38740360.00
3401003	From Contractors/Suppliers -Earnest Deposit - Special Contribution	0.00	990000.00	3501101	Employee Liabilities -Salary Payable (staff and officers)	37054967.00	28165352.00
3402001	Deposits - Revenues -Rent Deposits	337800.00	0.00	3501102	Employee Liabilities -Wages Payable	13061322.00	9922930.00
3402002	Security Deposit- Parking Contractor	551150.00	519400.00	3501103	Employee Liabilities -Homorarium Payable	2928124.00	1458922.00
3408003	Security Deposit fom Other Agencies (Technical Personel)	692000.00	245000.00	3501105	Employee Liabilities -Pension Liabilities	152606.00	531576.00
4101009	Land -Dumping Ground and Land Fill Sites	0.00	200000.00	3501106	Employee Liabilities -Welfare Funds Liability	210490.00	177270.00
		285205190.00	408088286.00	3501107	Employee Liabilities -Leave Salary payable	296763.00	0.00
				3501109	Employee Liabilities -EPF (Employers Contribution)	2653297.00	2047360.00
				3501110	Employee Liabilities -Travelling Allowance Payable	2840367.00	2564219.00

Account Code	Head Of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)	Account Code	Head Of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)
				3501111	Employee Liabilities -Remuneration Payable	10798755.00	9063000.00
				3501112	Employee Liabilities -Allowances Payable	210072.00	193700.00
				3502001	Recoveries payable -E.P.F. Deductions	2418152.00	1855249.00
				3502002	Recoveries payable -Life Insurance Premium Deductions	1470994.00	887423.00
				3502003	Recoveries payable -Pay Roll Saving Deduction	8000.00	134155.00
				3502004	Recoveries payable -Insurance Fund Deductions	32200.00	17700.00
				3502008	Recoveries payable -Welfare Fun Deduction	17830.00	17910.00
				3502011	Recoveries payable -TDS - Professional	0.00	1773543.00
				3502016	Recoveries payable -TDS - Scheme Expenses	66525.00	57233.00
				3502017	Recoveries payable -Labour Cess- Contractors	0.00	2616534.00
				3502019	Recoveries payable -Lisence Fee (Govt. Quarters)	3300.00	3300.00
				3502020	Recoveries payable -Other Deductions	0.00	1119173.00
				3502021	Recoveries payable -Profession Tax Deduction	279420.00	275120.00
				3503004	Remittance of Birth & Death Certificate Payable	0.00	1020000.00
				3504001	Refunds payable -Property & Other Taxes	15558.00	14605.00
				3504004	Refunds payable -Refunds of excess receipt against sale of attached properties	1800.00	0.00
				3504005	Refunds payable -Refunds of other income	8000.00	2500.00

Account Code	Head Of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)	Account Code	Head Of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)
				4108002	Other Fixed Assets- Special Assistance to the Urban Poor	0.00	629690.00
				4601004	Loans and advances to employees -Advance for Festivals	0.00	223000.00
				4601007	Loans and advances to employees -Temporary Advances (For Official Purpose)	262336.00	419600.00
				4604001	Advance to Suppliers and contractors -Public Works/Assets	1750000.00	0.00
				4606003	Deposits with External Agencies -Other Deposits	0.00	990000.00
						680753135.02	583607435.00
					Closing Balances #		
				4501001	Cash in hand	2169020.92	1740207.97
				4501004	Cash in hand-Revenue	0.00	0.00
				4502201	AXIS Bank A/C - 390010200003056	0.00	0.00
				4502202	SBI A/C - 30969647125	22473915.14	12509876.14
				4502203	UCO Bank A/C No. 08610110003305	0.00	0.00
				4502204	UCO Bank A/C No. 08610110005095	0.00	0.00
				4502205	UCO Bank A/C No. 25580110000212 (Property Tax.)	143779.00	138857.00
				4502206	UCO Bank A/C No. 25580110000243	93088263.56	136415944.56
				4502207	HDFC Bank A/C - 50200022644402	0.06	316541.06
				4502209	SBI (Zoram Platinum)	64675689.00	116699117.00

Account Code	Head Of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)	Account Code	Head Of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)
				4502210	Mizoram Co-Operative Apex Bank Ltd. A/C - 001001870004399	43696026.00	34978760.00
				4504000	UCO Bank A/C No.25580110011539 (AMRUT)	16977137.32	20001767.32
						243223831.00	322801071.05
GRAND TOTAL		991265288.02	962381180.18			991265288.02	962381180.18



Secretary
DAVID LALRINA WMA
 Place: Aizawl
 Secretary
 Aizawl Municipal Corporation
 Mizoram
 Dated: 26.04.2019



Municipal Commissioner
Dr. H. LAL
 Dr. H. LALTHLANGLIANA
 Aizawl Commissioner
 Aizawl Municipal Corporation
 Mizoram



Finance & Accounts Officer
Dr. LALTHANTHUAMI
 Finance & Accounts Officer
 Aizawl Municipal Corporation
 Mizoram