

2305001	Repairs & maintenance -Infrastructure Assets -Roads & Bridges/ Footpath	76,94,338.00	89,49,600.00
2305003	Repairs & maintenance -Infrastructure Assets -Water supply Network	2,28,322.00	4,64,644.00
2305004	Repairs & maintenance -Infrastructure Assets -Street Lighting System	3,36,01,622.00	20,71,714.00
2305005	Repairs & maintenance -Infrastructure Assets -Storm Water Drains	10,60,600.00	44,06,000.00
2305101	Repairs & maintenance -Civic Amenities -Parks, Nurseries & Gardens	0.00	7,15,500.00
2305102	Repairs & maintenance -Civic Amenities -Lakes & Ponds	0.00	1,20,000.00
2305103	Repairs & maintenance -Civic Amenities -Playgrounds & Stadium	0.00	2,95,000.00
2305105	Repairs & maintenance -Civic Amenities -Parking Lots	50,000.00	3,64,900.00
2305106	Repairs & maintenance -Civic Amenities -Markets & Complexes	0.00	16,89,000.00
2305107	Repairs & maintenance -Civic Amenities -Public Toilets	60,000.00	98,000.00
2305109	Repairs & maintenance -Civic Amenities -Crematoriums and Burial Grounds	0.00	12,70,000.00
2305201	Repairs & maintenance -Buildings -Office Buildings	32,60,765.00	6,80,599.00
2305202	Repairs & maintenance -Buildings -Residential Buildings	20,000.00	0.00
2305203	Repairs & maintenance -Buildings -Community Buildings	4,32,600.00	98,74,200.00
2305204	Repairs & maintenance -Buildings -Bus & Truck Terminal	0.00	15,000.00
2305303	Repairs & maintenance -Vehicles -SWM Vehicles	13,40,365.00	3,37,353.00
2305305	Repairs & maintenance -Vehicles -Office Vehicles	10,23,252.00	6,33,942.00
2305901	Repairs & maintenance -Others -Furniture & Fixture	2,90,700.00	43,600.00
2305902	Repairs & maintenance -Others -Electrical Appliances	2,07,673.00	1,06,188.00
2305903	Repairs & maintenance -Others -Office Equipments	2,29,147.00	1,88,220.00
2305905	Repairs & maintenance -Others -Other fixed assets	11,23,269.00	15,150.00
2305906	Repairs & maintenance -Others -Computers and Accessories	13,500.00	27,285.00
2305907	Repair & Maintenance - Plant & Machinery	3,92,950.00	1,81,617.00
	Total - Operations & Maintenance	5,55,53,203.00	3,46,94,652.00

Schedule IE-13 Interest & Finance Expenses

Account Code.	Item/ Head of Account	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2407002	Bank Charges -Cheque Book and Statement Charges	6,445.00	1,214.00
2407003	Bank Charges -Bank Charges and other Commission Charges	764.00	50.00
	Total - Interest & Finance Expenses	7,209.00	1,264.00

Depreciation

Account Code.	Item/ Head of Account	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2723301	Public Lighting System-Lamp posts	0.00	5,56,629.00
2726002	Office & Other Equipments -Computers	1,89,775.00	1,93,500.00
2726004	Office & Other Equipments -Photo-copiers	3,98,500.00	0.00
2726005	Office & Other Equipments -Refrigerators	0.00	15,500.00
2726007	Office & Other Equipments -Tables and Chairs	0.00	54,352.00
2726009	Office & Other Equipments -Others	13,88,910.00	1,74,340.00
2727001	Furniture, Fixtures, Fittings and Electrical Appliances -Wooden Furniture	1,62,000.00	33,000.00

2727003	Furniture, Fixtures, Fittings and Electrical Appliances -Electrical Items and Fittings	2,59,690.00	7,06,708.00
2727004	Furniture, Fixtures, Fittings and Electrical Appliances -Others	0.00	4,296.00
2727006	Furniture, Fixtures, Fittings and Electrical Appliances -Plastic Furniture	7,00,000.00	0.00
	Total - Depreciation	30,98,875.00	17,38,325.00

Schedule IE-18 : Prior Period Items (Net)

Account Code.	Item/ Head of Account	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
185400100	Other Income -Other Income	0.00	0.00
	Total Income (a)	0.00	0.00
285500100	Refund of Taxes -Property & Other taxes	(223493.00)	0.00
285600100	Refund of Other - Revenues	(10000.00)	0.00
285600200	Refund of Other - Revenues -Rent	(10000.00)	0.00
285800100	Other Expenses -Other Expenses	(9500.00)	0.00
	Total Expenditure (b)	(243993.00)	0.00
	Total Prior Period (Net) (a-b)	2,43,993.00	0.00



Aizawl Municipal Corporation
Balance Sheet as at :31- March- 2017

	Description of Items	Schedule Code	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
A	SOURCES OF FUNDS			
A1	Reserves and Surplus Municipal (General) Fund Reserves	B-1 B-3	1,18,65,450.00 27,79,81,194.00	11,97,28,932.00 27,79,81,194.00
	Total Reserves and Surplus		28,98,46,644.00	39,77,10,126.00
A2	Grants, Contributions for Specific Purpose TOTAL SOURCES OF FUNDS [A1+A2]	B-4	47,56,96,223.00 76,55,42,867.00	33,05,28,422.00 72,82,38,548.00
B	APPLICATION OF FUNDS			
B1	Fixed Assets Gross Block Less: Accumulated Depreciation	B-11	58,69,81,739.00 5,18,92,863.00	49,22,69,279.00 5,18,92,863.00
	Net Block		53,50,88,876.00	44,03,76,416.00
	Total Fixed Assets		53,50,88,876.00	44,03,76,416.00
B3	Current assets, loans & advances Sundry Debtors (Receivables) Cash and Bank Balances Loans, advances and deposits	B-15 B-17 B-18	63,18,537.00 20,92,94,481.00 2,33,45,283.00	63,18,537.00 26,94,19,566.00 2,25,63,693.00
	Total Current assets		23,89,58,301.00	29,83,01,796.00
B4	Current Liabilities and Provisions Deposits received Other liabilities (Sundry Creditors) Provisions	B-7 B-9 B-10	64,31,567.00 29,10,543.00 46,720.00	74,70,479.00 29,21,825.00 46,720.00
	Total Current Liabilities and Provisions		93,88,830.00	1,04,39,024.00
B-5	Net Current Assets (B3-B4)		22,95,69,471.00	28,78,62,772.00
	TOTAL APPLICATION OF FUNDS [B1+B5]		76,46,58,347.00	72,82,39,188.00


Secretary

Place : Aizawl
Dated: 28.6.2017


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


Municipal Commissioner

Audited and Certified


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


Finance & Accounts Officer

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	0.00	9,05,38,243.00	9,05,38,243.00	0.00	9,05,38,243.00
3101000	Consolidated Municipal Fund	-4,00,000.00	0.00	-4,00,000.00	0.00	-4,00,000.00
3101001	Municipal Fund -Previous Year Closing Balance	-6,47,52,409.00	0.00	-6,47,52,409.00	0.00	-6,47,52,409.00
3101002	Municipal Fund -Adjustments to Opening Balance Sheet	15,000.00	0.00	15,000.00	0.00	15,000.00
3103001	General Provident Fund	-3,84,855.00	15,33,442.00	11,48,587.00	15,33,442.00	-3,84,855.00
3109000	Excess of Income over Expenditure -Year end Surplus	18,46,96,317.00	18,36,05,743.00	36,83,02,060.00	29,14,69,225.00	7,68,32,835.00
		11,91,74,053.00	27,56,77,428.00	39,48,51,481.00	29,30,02,667.00	10,18,48,814.00

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	27,79,81,194.00	0.00	27,79,81,194.00	0.00	27,79,81,194.00
		27,79,81,194.00	0.00	27,79,81,194.00	0.00	27,79,81,194.00

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	33,05,28,422.00	0.00	0.00	0.00	0.00	0.00	0.00
(b) Grant movement during the year *							
Central Government - 14th Finance Commission Grants(3201001)	13,75,50,000.00	0.00	0.00	0.00	0.00	0.00	0.00
State Government - AMRUT(3202007)	0.00	73,00,000.00	0.00	0.00	0.00	0.00	0.00
Total Grant During the Year (b)	13,75,50,000.00	73,00,000.00	0.00	0.00	0.00	0.00	0.00
Total (a+b)	46,80,78,422.00	73,00,000.00	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.)
3401002	From Contractors/Suppliers -Security Deposit - Municipal Fund	60,91,567.00	74,70,479.00
3401005	From Contractors/Suppliers -Earnest Deposit - Special Fund	20,000.00	0.00
3408003	Security Deposit fom Other Agencies (Technical Personel)	3,20,000.00	0.00
	Total - Deposits received	64,31,567.00	74,70,479.00

Schedule B-9 Other liabilities (Sundry Creditors)

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
3501001	Creditors -Suppliers Control Account	-39,59,689.00	-38,41,028.00
3501002	Creditors -Contractors Control Account	19,61,753.00	43,08,987.00
3501003	Creditors -Expenses Payable	47,83,668.00	56,22,530.00
3501004	Creditors -Payables against special funds	-35,55,540.00	-35,55,540.00
3501005	Creditors -Payables against specific grants	11,455.00	-20,000.00
3501006	Creditors -Payables against deposit works	8,240.00	0.00
3501101	Employee Liabilities -Salary Payable (staff and officers)	-71,95,282.00	-83,04,526.00
3501102	Employee Liabilities -Wages Payable	16,06,250.00	10,54,310.00
3501103	Employee Liabilities -Honorarium Payable	-2,26,426.00	0.00
3501106	Employee Liabilities -Welfare Funds Liability	27,320.00	0.00
3501110	Employee Liabilities -Travelling Allowance Payable	10,02,342.00	9,66,653.00
3501111	Employee Liabilities -Remuneration Payable	5,54,019.00	3,17,500.00
3502001	Recoveries payable -E.P.F. Deductions	-1,32,495.00	-1,34,095.00
3502002	Recoveries payable -Life Insurance Premium Deductions	-2,42,177.00	-2,21,818.00
3502003	Recoveries payable -Pay Roll Saving Deduction	-2,40,441.00	-2,52,100.00
3502004	Recoveries payable -Insurance Fund Deductions	-7,200.00	-6,800.00

3502006	Recoveries payable - Value Added Tax Deduction	32,600.00	32,600.00
3502008	Recoveries payable -Welfare Fun Deduction	-17,640.00	-17,640.00
3502011	Recoveries payable -TDS - Professional	9,36,946.00	9,25,608.00
3502017	Recoveries payable -Labour Cess- Contractors	10,46,520.00	19,66,522.00
3502019	Recoveries payable -Lisence Fee	-1,200.00	-1,200.00
3502020	Recoveries payable -Other Deductions	65,11,640.00	40,74,362.00
3502021	Recoveries payable -Profession Tax Deduction	7,500.00	7,500.00
3504001	Refunds payable -Property & Other Taxes	-1,620.00	0.00
	Total - Other liabilities (Sundry Creditors)	29,10,543.00	29,21,825.00

Schedule B-10 Provisions

Account Code	Particulars	Current YearAmount (Rs.)	Previous YearAmount(Rs.)
3601000	Consolidated Provision for Expenses	46,720.00	46,720.00
	Total - Provisions	46,720.00	46,720.00

Schedule B-11 Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
4101000	Land	54,50,020	7,40,300	0	61,90,320						54,50,020
4102000	Building	5,35,90,925	1,91,73,216	0	7,27,64,141	9,39,890					5,26,51,035
4103000	Roads and Bridges	31,56,78,118	6,39,15,918	0	37,95,94,036	3,51,03,820					28,05,74,298
4103100	Sewerage and drainage	6,69,66,853	70,77,300	0	7,40,44,153	39,49,403					6,30,17,450
4103200	Water ways	1,11,44,557	12,09,300	0	1,23,53,857	18,03,980					93,40,577
4103300	Public Lighting	30,91,172	0	0	30,91,172	2,45,126					28,46,046
4104000	Plants & Machinery	54,63,700	28,000	0	54,91,700	86,043					53,77,657
4105000	Vehicles	78,72,064	6,400	0	78,78,464	22,64,970					56,07,094
4106000	Office & other equipment	1,05,24,256	20,16,802	0	1,25,41,058	39,83,013					65,41,243
4107000	Furniture, fixtures, fittings and electrical appliances	76,10,562	5,45,224	0	81,55,786	33,04,354					43,06,208
4108000	Other fixed assets	43,34,340	0	0	43,34,340	2,06,904					41,27,436
4108500	Intangible Assets	5,42,712	0	0	5,42,712	6,000					5,36,712
	Total	49,22,69,279	9,47,12,460	0	58,69,81,739	5,18,93,503					44,03,75,776

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	46,74,414.00	46,74,414.00
431100200	Receivables for Property Taxes -Property Tax Receivable - More than 1 year Less than 2 years	0.00	0.00	15,15,123.00	15,15,123.00
431400100	Receivable from other sources -Rent Receivable - Current Year	0.00	0.00	1,29,000.00	1,29,000.00
	Sub - total	0.00	0.00	63,18,537.00	63,18,537.00
		0.00	0.00	63,18,537.00	63,18,537.00

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	17,97,280.00	6,50,009.00
	Sub Total	17,97,280.00	6,50,009.00
	<u>Cash Balance with Bank - Municipal Funds</u>		
	<u>Municipal Fund (Other Scheduled Banks) - HO / Zones</u>		
4502202	SBI A/C - 30969647125	1,10,95,497.00	18,26,37,983.00
4502205	UCO Bank A/C No. 25580110000212 (Property Tax.)	2,56,03,859.00	1,15,65,343.00
4502206	UCO Bank A/C No. 25580110000243	10,70,59,689.00	7,45,66,231.00
4502207	HDFC Bank A/C - 50200022644402	1,48,401.00	0.00
4502209	SBI (Zoram Platinum)	6,30,16,801.00	0.00
4504000	UCO Bank A/C No.25580110011539 (AMRUT)	5,92,953.00	0.00
	Sub Total	20,75,17,200.00	26,87,69,557.00
	Total Cash and Bank balances	20,93,14,480.00	26,94,19,566.00

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	0.00	1,65,000.00	1.00	1,64,999.00
	Sub -Total	0.00	1,65,000.00	1.00	1,64,999.00
4601007	Loans and advances to employees -Temporary Advances (For Official Purpose)	5,39,525.00	6,16,591.00	0.00	11,56,116.00
	Sub -Total	5,39,525.00	6,16,591.00	0.00	11,56,116.00
4604006	Advance to Suppliers and contractors -Others	19,70,451.00	0.00	0.00	19,70,451.00
	Sub -Total	19,70,451.00	0.00	0.00	19,70,451.00
4605001	Advance to others -Mobilization Advances	23,70,440.00	0.00	0.00	23,70,440.00
	Sub -Total	23,70,440.00	0.00	0.00	23,70,440.00
4606003	Deposits with External Agencies -Other Deposits	33,000.00	0.00	0.00	33,000.00
	Sub -Total	33,000.00	0.00	0.00	33,000.00
4608004	Other current assets -Others	1,76,50,277.00	0.00	0.00	1,76,50,277.00
	Sub -Total	1,76,50,277.00	0.00	0.00	1,76,50,277.00
	Total Loans, advances, and deposits	2,25,63,693.00	7,81,591.00	1.00	2,33,45,283.00