

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



**BALANCE SHEET AS AT 31ST MARCH 2016**

(Amount in Rs.)

Particulars		Schedule	As on 31.03.2016	As on 31.03.2015
1		2	3	4
<b>I. LIABILITIES</b>				
<u>Municipal Fund</u>	1	177,131,985.10	162,166,563.00	
<u>Reserves and Surplus</u>	2	226,374,425.82	277,981,194.00	
Grant-in-Aid for Specified Purposes	3	265,998,263.00	33,637,422.00	
<u>Deposits/EMD</u>	4	7,431,479.00	3,298,862.00	
Other Liabilities	5	7,635,305.00	1,965,091.00	
<u>Provisions</u>	6	46,720.00	5,725,831.00	
<b>TOTAL</b>		<b>684,618,177.93</b>	<b>484,774,963.00</b>	
<b>II. ASSETS</b>				
<u>Fixed Assets</u>				
Gross Block	7	493,447,308.00	346,408,826.00	
Less: Accumulated Depreciation		89,087,658.07	51,893,503.00	
		404,359,649.93	294,515,323.00	
<u>Investments</u>	8	-	-	
<u>Current assets</u>				
<u>Sundry Debtors</u>	9	6,318,537.00	6,426,037.00	
<u>Cash and cash equivalents</u>	10	269,426,575.00	161,826,638.00	
<u>Loans, Advances &amp; Deposits</u>	11	4,513,416.00	22,006,965.00	
<b>TOTAL</b>		<b>684,618,177.93</b>	<b>484,774,963.00</b>	
<b>Significant Accounting Policies and Notes to Accounts</b>	12			

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

CA. Ajay Kumar Joshi  
Partner  
Date: 10.09.2018  
Place: Aizawl



(H/LALTHLENGLIANA)  
Audit & Accounts Officer  
Accounts & Treasuries  
Govt. of Mizoram, Aizawl

For and on behalf of the Aizawl Municipal Corporation

Municipal Commissioner

Secretary

Finance & Accounts Officer



*[Handwritten signatures]*

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



**INCOME & EXPENDITURE AS AT 31ST MARCH 2016**

(Amount in Rs.)

Particulars	Schedule	2015-16	2014-15
<b>INCOME</b>			
Tax Revenue	IE-1	11,418,172.00	193,811.00
Rental Income from Municipal Properties	IE-2	2,418,550.00	2,281,970.00
Fees & User Charges	IE-3	6,073,987.00	4,841,021.00
Sale & Hire Charges	IE-4	315,880.00	318,001.00
Revenue Grants, Contributions & Subsidies	IE-5	58,487,000.00	206,629,476.00
Interest Earned	IE-6	10,607,057.00	4,923,330.00
Other Income	IE-7	1,292,484.00	1,104,000.00
Grant Recouped for Depreciation	IE-8	34,735,373.18	21,053,429.00
<b>TOTAL</b>		<b>125,348,503.18</b>	<b>241,345,038.00</b>
<b>EXPENDITURE</b>			
Establishment Expenditures	IE-9	45,357,148.00	46,274,175.00
Administrative Expenses	IE-10	21,524,172.00	18,995,388.00
Operations & Maintenance	IE-11	69,987,143.00	76,756,224.00
Depreciation		37,194,155.08	24,355,409.00
<b>TOTAL</b>		<b>174,062,618.08</b>	<b>166,381,196.00</b>
Net Surplus/Deficit Before Prior Period Items		-48,714,114.90	74,963,842.00
Less: Prior period Items (Net Expenditure)	IE-12	17,650,423.00	960,274.00
Net Surplus/(Deficit) After Prior Period Items Transferred to the Reserves Account		(66,364,537.90)	74,003,568.00

For & On Behalf of AKAS & Associates  
Chartered Accountants  
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For and on behalf of the Aizawl Municipal Corporation

  
CA. Ajay Kumar Joshi  
Partner  
Date: 10.09.2018  
Place: Aizawl






  
(H. LALTHLEGLIANA)  
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Municipal Commissioner



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



**RECEIPT & PAYMENT ACCOUNT AS AT 31ST MARCH 2016**

(Amount in Rs.)

Particulars	Sch. No.	2015-16	2014-15
<b>RECEIPTS</b>			
Opening Balance (Cash & Bank)		161,826,638.00	137,149,510.00
Tax Revenue	IE-1	11,418,172.00	193,811.00
Rental Income from Municipal Properties	IE-2	2,418,550.00	2,281,970.00
Fees & User Charges	IE-3	6,073,987.00	4,841,021.00
Sale & Hire Charges	IE-4	315,880.00	318,001.00
Revenue Grants, Contributions & Subsidies	IE-5	58,487,000.00	206,629,476.00
Interest Earned	IE-6	10,607,057.00	4,923,330.00
Other Income	IE-7	1,292,484.00	1,104,000.00
Recoveries in Receivables(Net)		107,500.00	64,500.00
EMD/Security Deposited Received (Net)		4,132,617.00	1,686,015.00
Amount Received in Other liabilities		1,808,178.00	4,407.00
Central Grant Received		296,891,000.00	82,934,000.00
Amount Received in Provisions A/c		-	5,725,831.00
<b>TOTAL</b>		<b>555,379,063.00</b>	<b>447,855,872.00</b>

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

For and on behalf of the Aizawl Municipal Corporation

  
CA. Ajay Kumar Joshi  
Partner  
Date: 10.09.2018  
Place: Aizawl



Municipal Commissioner



Secretary





Finance & Accounts Officer



  
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**AIZAWL MUNICIPAL CORPORATION**  
**THAMPUI, AIZAWL, MIZORAM**





**RECEIPT & PAYMENT ACCOUNT AS AT 31ST MARCH 2016**

Particulars	Sch. No.	(Amount in Rs.)	
		2015-16	2014-15
<b>PAYMENTS</b>			
Establishment Expenditures	IE-9	45,357,148.00	46,274,175.00
Administrative Expenses	IE-10	21,524,172.00	18,995,388.00
Operations & Maintenance	IE-11	69,987,143.00	76,756,224.00
Purchase of Fixed Assets		147,038,482.00	132,463,153.00
Amount Paid for Provisions		5,679,111.00	-
Amount Paid in Loans & Advances		156,874.00	3,927,850.00
Sundry Creditors/Expenses Payable		-	6,431,670.00
Receivables Paid		-	220,500.00
Prior Period Expenditures		-	960,274.00
Closing Balance (Cash & Bank)		269,426,575.00	161,826,638.00
<b>TOTAL</b>		<b>559,169,505.00</b>	<b>447,855,872.00</b>

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

For and on behalf of the Aizawl Municipal Corporation

  
 CA. Ajay Kumar Joshi  
 Partner  
 Date: 10.09.2018  
 Place: Aizawl



Municipal Commissioner



Secretary





Finance & Accounts Officer



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



**Schedule 1 -Municipal Fund**

(Amount in Rs.)

<u>Share Capital</u>	As at 31 March 2016	As at 31 March 2015
<b>Consolidated Municipl Fund</b>		
Opening Balance	-400,000.00	-400,000.00
Add/Less: Municipal Fund (Prev. Year Bal.)	-64,752,409.00	
Add/Less: Excess of Income over Exp.(Prev. Year Bal.)	227,247,378.00	
Add/Less: Surplus/Deficit for the Current Year	(66,364,537.90)	
Add: Funds Trfd wrongly from Municipal Fund in FY 2013-14, now Adjusted	32,175,000.00	
Add: Dep. on Grant Assets Wrongly Trfd from Capital Reserve, now rectified	15,883,174.00	
Add: Net of Consolidated fund Trfd wrongly in the FY 2010-11, now rectified	281.00	
Add: Assets procured from Central Grant in FY 2013-14, now rectified	33,343,099.00	
<b>Sub-Total</b>	<b>177,131,985.10</b>	<b>-400,000.00</b>
<b>Municipal Fund(Prev. Year Closing Bal.)</b>		
Opening Balance	-64,752,409.00	-64,752,409.00
Less: Amount Trfd to Municipal Fund	64,752,409.00	-
<b>Sub-Total</b>	<b>-</b>	<b>-64,752,409.00</b>
<b>General Provident Fund</b>		
Less: Head Transferred to Current Liabilities	71,594.00	71,594.00
<b>Sub-Total</b>	<b>-71,594.00</b>	<b>71,594.00</b>
<b>Exces of Income Over Expenditure</b>		
Opening Balance	227,247,378.00	153,243,810.00
Less: Amount Trfd to Municipal Fund	-227,247,378.00	74,003,568.00
<b>Sub-Total</b>	<b>-</b>	<b>227,247,378.00</b>
<b>Grand Total</b>	<b>177,131,985.10</b>	<b>162,166,563.00</b>



*(Signature)*  
**(H. LAITHLEGLIANA)**  
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**AIZAWL MUNICIPAL CORPORATION  
THUAMPUI, AIZAWL, MIZORAM**



**Schedule-2 Reserves & Surplus**

(Amount in Rs.)

<u>Particulars</u>	As at 31 March 2016	As at 31 March 2015
<b>Specialised Fund Utilised (Capital Reserve)</b>		
Opening Balance	277,981,194.00	166,571,470.00
Less: Depreciation on Grant Assets charged from Central Grant earlier now adjusted :		
FY 2011-12	29,530,005.00	
FY 2012-13	68,845,556.00	
FY 2013-14	65,534,316.00	
Adjusted Opening Balance	163,909,877.00	
Add: Assets procured from GIA during the year	114,071,317.00	
Less: Depreciation W/off on Assets from GIA for Current Year	147,038,482.00	132,463,153.00
	34,735,373.18	21,053,429.00
	<b>226,374,425.82</b>	<b>277,981,194.00</b>



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



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

(Amount in Rs.)

Particulars	As at 31 March 2016	As at 31 March 2015
<b>CENTRAL GRANT</b>		
Opening Balance	33,637,422.00	83,166,575.00
Add: Depreciation Reversed in FY 2011-12 to 2013-14	163,909,877.00	-
Less: Funds Trfd wrongly from Municipal Fund in FY 2013-14, now Adjusted	32,175,000.00	-
Less: Dep. on Grant Assets wrongly Trfd from Capital Reserve, now rectified	15,883,174.00	-
Less: Net of Consolidated fund Trfd wrongly in the FY 2010-11, now rectified	281.00	-
Less: Assets procured from Central Grant in FY 2013-14, now adjusted	33,343,099.00	-
Adjusted Opening Balance	116,145,745.00	
Add: GIA Received During the Current Year	296,891,000.00	82,934,000.00
Less: GIA Utilised & Trfd to Capital Reserve	147,038,482.00	132,463,153.00
<b>Closing Balance</b>	<b>265,998,263.00</b>	<b>33,637,422.00</b>

**Schedule- 4 : Deposit Received**

(Amount in Rs.)

Particulars	As at 31 March 2016	As at 31 March 2015
<b>Security Deposit Received from Contractors &amp; Suppliers</b>		
Opening Balance	3,298,862.00	1,612,847.00
Add: Amount Received During the Year	9,166,031.00	6,553,445.00
Less: Amount Refunded During the Year	5,033,414.00	4,867,430.00
<b>Total</b>	<b>7,431,479.00</b>	<b>3,298,862.00</b>



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THUAMPUI, AIZAWL, MIZORAM**




**Schedule- 5 : Other Liabilities**

(Amount in Rs.)

Particulars	As at 31 March 2016	As at 31 March 2015
<b>Other Liabilities(Sundry Creditors)</b>		
Suppliers Control Account	479,436.00	452,050.00
Contractors Control Account	-242,149.00	-350,000.00
<b>Staff Statutory Deductions</b>		
EPF Deductions	270,890.00	126,368.00
LIC Deductions	-154,372.00	7,159.00
GPF Deductions	287,432.00	
Insurance Fund Deductions	-4,200.00	1,500.00
Licence Fess Staff Quarters	-600.00	300.00
Other Deductions	4,074,362.00	70,300.00
Labour Cess-Contractors	1,954,474.00	1,152,397.00
Professional Tax Deduction	7,500.00	
VAT Deductions Payable	32,600.00	
Payroll Savings Deductions	-152,700.00	
TDS-Professional Payable	657,111.00	
Property & Other Taxes Payable	176.00	
<b>Other Liabilities</b>		
Expenses Payable	1,627,285.00	505,017.00
Payable Against Special Funds	67,520.00	
Salaries Payable	-3,694,740.00	
Wages Payable	2,360,970.00	
Employees TA Payable	81,950.00	
Employees Remuneration Payable	-	
Welfare Fund Deductions	-17,640.00	
<b>Total</b>	<b>7,635,305.00</b>	<b>1,965,091.00</b>

**Schedule- 6 : Provisions**

Particulars	As at 31 March 2016	As at 31 March 2015
Opening Balance	5,725,831.00	-
Add: Consolidated Provisions for Expenses	-	5,725,831.00
Less: Provisions for Expenses Adjusted in the Year	5,679,111.00	
<b>Total</b>	<b>46,720.00</b>	<b>5,725,831.00</b>

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



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

Tangible Assets Owned	Gross Block			Accumulated Depreciation			Net Block		
	As on 01.04.2015	Addition during the year	Deduction during the year	As on 31.03.2016	During the year	Deduction during the year	Total as on 31.03.2016	As on 31.03.2016	As on 01.04.2015
1 Land	5,380,020.00	70,000.00	-	5,450,020.00	-	-	-	5,450,020.00	5,380,020.00
2 Building	31,854,874.00	21,736,051.00	-	53,590,925.00	946,574.46	-	1,886,464.46	51,704,460.54	30,914,984.00
3 Plants & Machineries	5,463,700.00	-	-	5,463,700.00	1,092,740.00	-	1,178,783.00	4,284,917.00	5,377,657.00
4 Road and Bridges	212,969,417.00	101,903,701.00	-	314,873,118.00	27,257,847.58	-	62,361,667.58	252,511,450.42	177,865,597.00
5 Sewerage & Drainage	52,747,147.00	14,219,706.00	-	66,966,853.00	2,693,225.35	-	6,642,628.35	60,324,224.65	48,797,744.00
6 Water Ways	6,882,782.00	4,261,775.00	-	11,144,557.00	969,222.06	-	2,773,202.06	8,371,354.94	5,078,802.00
7 Public Lighting	3,091,172.00	556,629.00	-	3,647,801.00	331,448.65	-	576,574.65	3,071,226.35	2,846,046.00
8 Office & Other Equipments	9,901,036.00	1,006,560.00	-	10,907,596.00	2,017,088.90	-	6,000,101.90	4,907,494.10	5,918,023.00
9 Vehicle	5,631,064.00	2,490,000.00	-	8,121,064.00	687,606.00	-	2,952,576.00	5,168,488.00	3,366,094.00
10 F&F, Fittings & Elec. App.	7,610,562.00	794,060.00	-	8,404,622.00	800,759.20	-	4,105,113.20	4,299,508.80	4,306,208.00
11 Books	4,334,340.00	-	-	4,334,340.00	289,100.48	-	496,004.48	3,838,335.52	4,127,436.00
12 Software	542,712.00	-	-	542,712.00	108,542.40	-	114,542.40	428,169.60	536,712.00
<b>GRAND TOTAL</b>	<b>346,408,826.00</b>	<b>147,038,482.00</b>	<b>-</b>	<b>493,447,308.00</b>	<b>37,194,155.07</b>	<b>-</b>	<b>89,087,658.07</b>	<b>404,359,649.93</b>	<b>294,515,323.00</b>
Previous Year's	346,408,826.00	-	-	346,408,826.00	24,355,409.00	-	51,893,503.00	294,515,323.00	186,407,579.00



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**AIZAWL MUNICIPAL CORPORATION**  
**THUMPU, AIZAWL, MIZORAM**



**Schedule- 9 : Sundry Debtors**

(Amount in Rs.)

Particulars	As at 31 March 2016	As at 31 March 2015
<b>Property Tax/Rent Receivables</b>		
<u>Property Tax Receivables</u>		
Receivables for the Current Year	-	4,674,414.00
Receivables for more than One year	6,189,537.00	1,515,123.00
<u>Sub-Total</u>	<b>6,189,537.00</b>	<b>6,189,537.00</b>
<u>Rent Receivables</u>		
Receivables for the Current Year	129,000.00	236,500.00
Receivables for more than One year	-	-
<u>Sub-Total</u>	<b>129,000.00</b>	<b>236,500.00</b>
<b>Grand Total</b>	<b>6,318,537.00</b>	<b>6,426,037.00</b>



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



**Schedule - 10 Cash & Cash Equivalents**

(Amount in Rs.)

Cash and cash equivalents	As at 31 March 2016		As at 31 March 2015	
<b>A) Cash in hand</b>				
a) Cash-in-Hand-General	562,088.00	562,088.00	49,529.00	49,529.00
b) Cash-in-Hand -Revenue	-		-	
<b>B) Balances with Scheduled Banks</b>				
Axis Bank-390010200003056	-	268,864,487.00	104,784.00	161,777,109.00
SBI-30969647125	182,637,983.00		127,332,199.00	
UCO-08610110003305	-		267,766.00	
UCO-08610110005095	-		9,704,003.00	
UCO-25580110000212	11,565,343.00		21,968,906.00	
UCO-25580110000243	74,661,161.00		2,399,451.00	
	<b>269,426,575.00</b>		<b>161,826,638.00</b>	



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



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

(Amount in Rs.)

Particulars	As at 31 March 2016	As at 31 March 2015
<b>Loans &amp; Advances</b>		
Festival Advances to Employess	-	31,700.00
Employees(Official)	139,525.00	736,328.00
Advance	2,370,440.00	2,370,440.00
Others	1,970,451.00	1,185,220.00
<b>Deposits</b>		
Deposits with External Agencies	33,000.00	33,000.00
Other Current Assets	-	17,650,277.00
<b>Total</b>	<b>4,513,416.00</b>	<b>22,006,965.00</b>



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**THUAMPUI, AIZAWL, MIZORAM**



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

Particulars	(Amount in Rs.)	
	As at 31 March 2016	As at 31 March 2015
Taxes-Property & Other Taxes-Reversal	87,426.00	-
Property Tax	11,330,746.00	193,811.00
<b>Total</b>	<b>11,418,172.00</b>	<b>193,811.00</b>

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

Particulars	(Amount in Rs.)	
	As at 31 March 2016	As at 31 March 2015
Rent from Civic Amenities -Rent from Markets	-	101,500.00
Rent from Ch. Saprawnga Truck Terminal (C.S.T.T)	2,247,700.00	1,417,070.00
Rent from Ch. Chhunga Bus Terminal (C.C.B.T)	168,850.00	463,400.00
Rent from Guest House	2,000.00	-
Other rents -Rent from Mobile Towers	-	300,000.00
<b>Total</b>	<b>2,418,550.00</b>	<b>2,281,970.00</b>

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

Particulars	(Amount in Rs.)	
	As at 31 March 2016	As at 31 March 2015
Licensing Fees -Shop License Fees	812,984.00	951,700.00
Shop Licensing Fees	-	86,950.00
Fees for Grant of Permit -Fees from stacking materials at road sides	52,720.00	55,360.00
Development Charges -Demolition Charges	10,000.00	-
Regularization Fees -Building construction regularization fees	15,575.00	-
Penalties and Fines -Other Penalties and Fines	40,690.00	-
Other Fees -Miscellaneous fees- Fees from Zemabawk Market	686,798.00	-
Other Fees -Building Regulation - Technical License Holder Fee	1,162,450.00	1,000,431.00
User Charges -Pay & Use toilets	31,775.00	7,130.00
User Charges -Parking Space Chargesfor Aizawl City	3,110,995.00	1,958,450.00
User Charges -Special Sanitary Charges	150,000.00	781,000.00
<b>Total</b>	<b>6,073,987.00</b>	<b>4,841,021.00</b>



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

(Amount in Rs.)

Particulars	As at 31 March 2016	As at 31 March 2015
Sale of Products -Sale of garbage & rubbish	-	6,526.00
Sale of Forms & Publications -Sale of tender papers	32,800.00	44,100.00
Sale of Forms & Publications -Building Permission Forms	163,060.00	213,025.00
Sale of Others -Sale of Parking Fee, Parking Collector's Badge etc.	120,020.00	54,350.00
<b>Total</b>	<b>315,880.00</b>	<b>318,001.00</b>

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

(Amount in Rs.)

Particulars	As at 31 March 2016	As at 31 March 2015
Revenue Grants-From State Government	58,487,000.00	191,491,406.00
Re-imburement of expenses-From State Government	-	15,138,070.00
<b>Total</b>	<b>58,487,000.00</b>	<b>206,629,476.00</b>

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

(Amount in Rs.)

Particulars	As at 31 March 2016	As at 31 March 2015
Interest - Other Interest	3,269,000.00	34,683.00
Interest from Bank Accounts - Bank Interest	7,338,057.00	4,888,647.00
<b>Total</b>	<b>10,607,057.00</b>	<b>4,923,330.00</b>

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

(Amount in Rs.)

Particulars	As at 31 March 2016	As at 31 March 2015
Miscellaneous Income -others	1,292,484.00	1,104,000.00
<b>Total</b>	<b>1,292,484.00</b>	<b>1,104,000.00</b>

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

(Amount in Rs.)

Particulars	As at 31 March 2016	As at 31 March 2015
Grant Recouped for Depreciation	34,735,373.18	21,053,429.00
<b>Total</b>	<b>34,735,373.18</b>	<b>21,053,429.00</b>

*(Signature)*  
**(H. LALTHLEGLIANA)**  
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**Govt. of Mizoram, Aizawl**



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



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

(Amount in Rs.)

Particulars	As at 31 March 2016	As at 31 March 2015
Salaries, Wages and Bonus -Salaries & Allowances - Officers	5,799,697.00	5,959,613.00
Salaries, Wages and Bonus -Salaries & Allowances - Staff	22,251,001.00	20,977,392.00
Salaries, Wages and Bonus -Wages	7,530,080.00	4,853,760.00
Salaries, Wages and Bonus -Bonus & Ex-Gratia	82,939.00	-
Salaries, Wages and Bonus -Honorarium	-	488,680.00
Salaries, Wages and Bonus -Arrear and Supplementary Pay	33,205.00	4,011.00
Benefits and Allowances -Remuneration & Fees (People Representatives)	9,249,100.00	13,835,600.00
Benefits and Allowances -Remuneration of Local Council Member	1,325.00	-
Benefits and Allowances -Medical Allowance	49,085.00	-
Benefits and Allowances -Staff training expenses	12,000.00	11,200.00
Benefits and Allowances -Stipend to Apprentice	42,504.00	85,009.00
Benefits and Allowances -Sitting Allowance	-	58,910.00
Other Benefits -Employees Provident Fund Contribution (Employers share)	306,212.00	-
<b>Total</b>	<b>45,357,148.00</b>	<b>46,274,175.00</b>



*(Handwritten Signature)*  
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**Schedule-IE-10: Administrative Expenses**

(Amount in Rs.)

Particulars	As at 31 March 2016	As at 31 March 2015
Rent, Rates and Taxes -Other Rents	-	1,500.00
Office Maintenance -Electricity charges	1,046,214.00	1,141,404.00
Office Maintenance -Cleaning and Sweeping Charges	211,615.00	125,800.00
Office Maintenance -Office decoration	656,863.00	286,734.00
Communication Expenses-Telephone expenses	383,624.00	450,734.00
Communication Expenses-Internet expenses	261,501.00	51,869.00
Communication Expenses-Computer networking expenses	46,645.00	-
Communication Expenses-TV cable expenses	24,460.00	12,800.00
Books & Periodicals -Magazines	7,500.00	-
Books & Periodicals -Newspapers	53,684.00	65,382.00
Books & Periodicals -Books	2,400.00	-
Printing and Stationery -Printing expenses	633,650.00	887,900.00
Printing and Stationery -Stationery	1,465,737.00	688,129.00
Printing and Stationery -Computer stationery and consumables	147,794.00	66,372.00
Travelling & Conveyance -Fuel, Petrol and Diesel	-	2,789,659.00
Travelling & Conveyance -Hire Charges	66,000.00	186,894.00
Travelling & Conveyance -Tours & Travel	2,473,105.00	1,073,189.00
Travelling & Conveyance -Parking Fees	-	200.00
Insurance -Vehicle Insurance	-	129,825.00
Insurance -Plant & Machinery Insurance	-	3,000.00
Legal Expenses -Legal Fees	-	86,190.00
Advertisement and Publicity -Advertisement expenses	1,217,600.00	1,256,560.00
Expenses on Membership & Subscriptions	-	16,200.00
Other Administrative Expenses-Expenses for Meeting, Training, Capacity Building	247,455.00	223,860.00
Other Administrative Expenses-Miscellaneous expenses	9,108,973.00	2,564,798.00
Other Administrative Expenses-Medical Re-imbusement	3,070,903.00	6,096,529.00
Other Administrative Expenses-Survey Expenses	11,950.00	129,900.00
Other Administrative Expenses-Refreshment and other Expenses	257,219.00	439,156.00
Other Administrative Expenses-Water pipelines	-	40,000.00
Other Administrative Expenses-Drinking Water Expenses	128,016.00	150,479.00
Other Administrative Expenses-Uniform Expenses	-	22,490.00
Bank Charges	1,264.00	7,835.00
<b>Total</b>	<b>21,524,172.00</b>	<b>18,995,388.00</b>



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

(Amount in Rs.)

Particulars	As at 31 March 2016	As at 31 March 2015
Power & Fuel -Consumption of Diesel and Petrol	2,074,040.00	306,189.00
Bulk Purchases -Electricity expenses	-	15,483,196.00
Hire Charges - Vehicles	27,100.00	-
<b>Repair &amp; Maintenance</b>		
Infrastructure Assets -Roads & Bridges/ Footpath	8,949,600.00	5,160,011.00
Infrastructure Assets -Water supply Network	464,644.00	365,986.00
Infrastructure Assets -Street Lighting System	2,071,714.00	841,400.00
Infrastructure Assets -Storm Water Drains	4,406,000.00	2,787,800.00
Civic Amenities -Parks, Nurseries & Gardens	715,500.00	1,617,000.00
Civic Amenities -Lakes & Ponds	120,000.00	-
Civic Amenities -Playgrounds & Stadium	295,000.00	170,000.00
Civic Amenities -Parking Lots	364,900.00	-
Civic Amenities -Markets & Complexes	1,689,000.00	80,000.00
Civic Amenities -Public Toilets	98,000.00	141,976.00
Civic Amenities -Crematoriums and Burial Grounds	1,270,000.00	275,000.00
Buildings -Office Buildings	680,599.00	543,671.00
Buildings -Community Buildings	9,874,200.00	7,864,164.00
Buildings -Bus & Truck Terminal	15,000.00	25,775.00
Vehicles -SWM Vehicles	337,353.00	295,529.00
Vehicles -Office Vehicles	633,942.00	1,718,129.00
Others -Furniture & Fixture	43,600.00	-
Others -Electrical Appliances	106,188.00	110,442.00
Others -Office Equipments	179,520.00	292,464.00
Others -Other fixed assets	15,150.00	68,204.00
Others -Computers and Accessories	27,285.00	101,402.00
Plant & Machinery	185,913.00	-
Other operating & maintenance expenses -Garbage & Clearance expenses	-	137,000.00
Other operating & maintenance expenses -Water Tankers	-	4,900.00
Other operating & maintenance expenses -Solid Waste Management	35,342,895.00	38,365,986.00
<b>Total</b>	<b>69,987,143.00</b>	<b>76,756,224.00</b>

**Schedule-12: Prior Period Incomes/Expenditures**

Particulars	As at 31 March 2016	As at 31 March 2015
<b>Prior Period Expenditures</b>		
Taxes-Property & Other Taxes-Reversal	17,650,277.00	
Refund of Property & Other Taxes	176.00	960,274.00
<i>Sub-Total (A)</i>	17,650,453.00	960,274.00
<b>Prior Period Incomes</b>		
Other Incomes	30.00	-
<i>Sub-Total (B)</i>	30.00	-
<b>Total (A-B) Net Prior Period Expenditures</b>	<b>17,650,423.00</b>	<b>960,274.00</b>

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



**Bank Reconciliation Statement as on 31.03.2016**  
**UCO Bank A/c-25580110000243**

Particulars	Amount
Balance as per Cash Book	74,661,161.00
Add: Cheque issued not presented for payment	1,586,034.00
Add: Direct Credit by Bank	17,000.00
Less: Direct Debit by Bank	8,800.00
Balance as per Bank Statement	<u>76,255,395.00</u>
Details of cheque issued not presented for payment	
Cheque No.	Amount.
Unknown	19,000.00
402136	23,742.00
402532	19,800.00
404354	872,880.00
117	90,160.00
185	34,552.00
224	36,800.00
328	56,400.00
295	193,500.00
308	27,600.00
356	55,200.00
358	36,800.00
384	46,000.00
351	18,400.00
355	55,200.00
	<u>1,586,034.00</u>
Details of direct credit by bank	
18.03.2016	17,000.00
	<u>17,000.00</u>
Details of Direct Debit By bank	
Excess debit by bank	Cheque No.
Short Debit by bank	Amount
Short Debit by bank	9,400.00
Short Debit by bank	109
Short Debit by bank	-500.00
Short Debit by bank	353
	-100.00
	<u>8,800.00</u>



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



**Bank Reconciliation Statement as on 31.03.2016  
SBI A/c No. -30969647125**

<b>Particluars</b>	<b>Remarks</b>	<b>Amount</b>
Balance as per Cash Book		182,637,983.00
Add: Short Debit by bank	NEFT on 3.11.15	11,395.00
Less: Excess Debit by bank	RTGS on 7.10.15	5.00
Balance as per Bank Statement		<u>182,649,373.00</u>



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



**Annexure: 1**

(Amount in Rs.)

Particulars	As at 31 March 2016
<b>Specialised Fund Utilised (Capital Reserve)</b>	
Opening Balance	277,981,194.00
Less: Depreciation on Grant Assets charged from Central Grant earlier now adjusted :	
FY 2011-12 : 2,95,30,005.00	
FY 2012-13 : 6,88,45,556.00	
FY 2013-14 : 6,55,34,316.00	163,909,877.00
<b>Adjusted Opening Balance</b>	<b>114,071,317.00</b>

**Annexure: 2**

(Amount in Rs.)

Particulars	As at 31 March 2016
<b>CENTRAL GRANT</b>	
Opening Balance	33,637,422.00
Add: Depreciation Reversed in FY 2011-12 to 2013-14	163,909,877.00
Less: Funds Trfd wrongly from Municipal Fund in FY 2013-14, now Adjusted	32,175,000.00
Less: Dep. on Grant Assets wrongly Trfd from Capital Reserve, now rectified	15,883,174.00
Less: Net of Consolidated fund Trfd wrongly in the FY 2010-11, now rectified	281.00
Less: Assets procured from Central Grant in FY 2013-14, now adjusted	33,343,099.00
<b>Adjusted Opening Balance</b>	<b>116,145,745.00</b>



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



**Annexure: 3**

(Amount in Rs.)

Particulars	Assets Procured From Capital Grant	Assets Procured From Revenue	Total Assets Procured
Upto 2011-12	31,527,000.00	27,553,634.00	59,080,634.00
Upto 2013-14	33,343,099.00	1,023,870.00	34,366,969.00
Upto 2013-14	119,636,003.00	862,067.00	120,498,070.00
Upto 2014-15	132,463,153.00	-	132,463,153.00
<b>Total</b>	<b>316,969,255.00</b>	<b>29,439,571.00</b>	<b>346,408,826.00</b>

A=91.5%

B=8.5%

A+B=100%

(Amount in Rs.)

Particulars	Opening Depreciation As on 01.04.2015	Depreciation from 01.04.15 to 30.09.15, assuming all aseets procured from Grants	Depreciation from 01.10.15 to 31.03.16, assuming all aseets procured from Grants	Total Depreciation on Assets Procured during the year	Total Depreciation for Year Including Depreciation on Opening Value of Assets
	(A)	(B)	(C)	(B+C)	(A+B+C)
Assets from Grants	26,473,152.91	4,880,971.98	3,381,248.28	8,262,220.26	34,735,373.18
Assets from Revenues	2,458,781.89	-	-	-	2,458,781.89
<b>Total</b>	<b>28,931,934.81</b>	<b>4,880,971.98</b>	<b>3,381,248.28</b>	<b>8,262,220.26</b>	<b>37,194,155.07</b>



*(Signature)*  
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