SECOND MIZORAM FINANCE COMMISSION

FORMAT FOR SUBMISSION OF MEMORANDUM IN RESPECT OF MUNICIPALITY TO 2nd MIZORAM FINANCE COMMISSION

1. PROFILE OF MUNICIPALITY: Please provide a brief profile of the Municipality highlighting, among others, the following points:

a) Population as per the Census, 2011
b) Population growth since Census 1991
c) Number of households
d) Geographical area in sq. km
e) Date of last election
f) Number of Wards and the localities in each Ward in a tabular format as shown below highlighting the population of each locality as per the population totals of Census, 2011.

Name of Wards	Name of local councils within the Ward	Population of the locality	Number of households	Remarks

2. ORGANISATION STRUCTURE OF THE MUNICIPALITY: Please provide a brief profile of the Organisation structure of the Municipality highlighting, among other, the following points:

a) Composition of Board of Councillors and their powers and functions
b) Composition of Ward Committee and their powers and functions
c) Composition of Local Councils and their powers and functions

3. FUNCTIONS:

a) Please list out the functions presently transferred by the State Government to the Municipality vis-à-vis the eighteen functions outlined in the Twelfth Schedule to the Constitution of India as per the format at **Schedule-4**. A copy of Government Notifications transferring such functions to the Municipality may also be attached.

b) Please list out in minute details the activities/core functions actually performed by the Municipality since its inception till date highlighting the revenues generated and/or expenditure incurred in a tabular format year-wise and functions-wise since the year 2015-16 till 2021-22.

c) Please give views and suggestions of the Municipality on the specific terms of reference of the Commission, namely- *'the functions which may be transferred to the urban local bodies for the coming five years with effect from 1st April, 2021; and the manner in which the existing functionaries of the State Government, who are at the time of making recommendations are performing the functions recommended for transfer to the local bodies, shall be transferred to the Municipality*".

4. VIEWS AND COMMENTS ON TERMS OF REFERENCE:

a) Paragraph 3(1)(i) of the Terms of Reference of the 2nd Mizoram Finance Commission states that "*The Commission shall make recommendation as to the principles which should govern the distribution between the State and the Rural Local Bodies, Urban Bodies and the Autonomous District Councils of the net proceeds of the taxes, duties, tolls and fees leviable by the State, which may be divided between them to enable these bodies to perform the functions assigned, and which may be assigned to it under any laws in force or orders, and the allocation between the Rural Local Bodies, Urban Local Bodies and the Autonomous District Councils at all levels of their respective shares of such proceeds*". The 1st Mizoram Finance Commission recommended 15% devolution of State's taxes to all the local bodies in aggregate. The horizontal sharing of the 15% devolution is done among the ADCs in aggregate, VCs in aggregate and AMC on the basis of population and annual average assessed expenditure (Table 9B of the 1st MFC Report). Views of the Municipality on the principles for vertical as well as horizontal distribution of the share of taxes may be given with reasons including whether or not a principle is to be determined by the Commission for horizontal distribution of the shares of taxes for the Local Councils.

b) Paragraph 3(1)(ii) of the Terms of Reference of the 2nd Mizoram Finance Commission states that "*The Commission shall make recommendation as to the principles which should govern the determination of the taxes, duties, tolls and fees which may be assigned to, or appropriated by, the Rural Local Bodies, Urban Local Bodies and the Autonomous District Councils*". Views of the Municipality may be given with reasons.

c) Paragraph 3(1)(iii) of the Terms of Reference of the 2nd Mizoram Finance Commission states that "*The Commission shall make recommendation as to the principles which should govern the grant-in-aid to the Rural Local Bodies, Urban Local Bodies and the Autonomous District Councils from the Consolidated Fund of Mizoram".* Para 9.22 of the 1st MFC Report recommended grant-in-aid to the AMC in case there is revenue deficit even after devolution of the State's share of taxes coupled with local body grants from 14th Finance Commissions but did not specify the actual amount since the recommendation of the 14th Finance Commissions was not available at

that point of time. Views/suggestions of the Municipality may be given with reasons.

d) Paragraph 3(2) of the Terms of Reference of the 2nd Mizoram Finance Commission states that "*The Commission shall make recommendation as to the principles which should govern the measures needed to improve the financial position of the Rural Local Bodies, Urban Local Bodies and the Autonomous District Councils*". Views/suggestions of the Municipality may be given with reasons.

e) Please give note indicating the views of the Municipality on the specific issue in paragraph 4(vi) of the Terms of Reference related to natural calamities/disaster management namely – "*In making its recommendations, the Commission shall have regard, among other considerations, to the need to enhance disaster management at the local levels so as to avoid minor disasters such as landslips, etc at the local level*". Further, please provide detail information on minor disasters which have taken place within the Municipality with effect from 01.04.2015 up to date indicating the affected area, number of damages caused to lives and properties or the nature and magnitude of the incident, steps taken for prevention of recurrence, etc.

f) Please give note indicating the views and suggestions of the Municipality on the specific issue in paragraph 4(vii) of the Terms of Reference relating to environment and ecology, namely – '*In making its recommendations, the Commission shall have regard, among other considerations, to the need to manage ecology, environment and climate change at the local levels*'.

5. TAX REVENUES:

a) Tax on urban land and buildings

i. Please provide the base and prevailing rates of taxes on buildings and land.

ii. Please provide the number of building and land assessed/listed so far. This information may be given Local Council-wise, if possible.

iii. The actual collection of revenue on buildings and land by the municipality with effect from 01.04.2015 including estimates/projections up to 31.03.2026. This information may be given in year-wise and also in Local Council-wise, if possible.

iv. Please highlight in brief any issues in collection of Property Tax including suggestions thereof for enhancing the amount of collections.

v. Whether or not the floor rate of Property Tax is notified by the State Government in the year 2021-22 as recommended by the XV-FC which is a condition for availing urban local body grant from the year 2022-23?

vi. What is the growth rate in actual collection of Property Tax for the years 2021-22 and 2020-21? (It may be mentioned that growth in Property Tax collection being at least as much as the simple average

growth rate of State's own GSDP during the most recent 5 years is another condition for availing urban local body grants w.e.f 2023-24 onwards as per the recommendation of the XV-FC).

b) **Tax on non-motorized vehicles**: Please provide the different rates on non-motorized vehicles and actual collection by the municipality year wise in a tabular format with effect from 01.04.2015 including estimates/projections up to 31.03.2026.

c) **Tax on advertisements and hoardings:** Give a brief note on prevailing rates on advertisements and hoardings including a brief description of arrangements for checking evasion. Also provide actual collections achieved year wise in a tabular format by the Municipality with effect from 01.04.2015 including estimates / projections up to 31.03.2026.

d) **Other taxes**: Give notes on base and prevailing rates of any other taxes collected by the Municipality year wise in a tabular format with effect from 01.04.2015 including estimates / projections up to 31.03.2026.

e) **Unrealised revenue**: Please provide detail notes/information on unrealized revenue (accrual basis) and measures taken for their realization.

6. NON-TAX REVENUES:

a) **User charges**: Please list out the services provided, rates of user charges on each service provided; and actual collections by the Municipality year wise in a tabular format with effect from 01.04.2015 including estimates / projections up to 31.03.2026.

b) **Fees**: Please give detail notes on fees and also provide actual collection by the Municipality year wise in a tabular format with effect from 01.04.2015 including estimates / projections up to 31.03.2026.

c) **Royalty on minor minerals**: Please give notes on the status and prospect of royalty on minor minerals; and also provide detail statement on actual collection by the Municipality year wise in a tabular format with effect from 01.04.2015 including estimates / projections up to 31.03.2026.

d) **Dividend, interest and other receipts**: Please give detail notes on the status and prospect on dividend, interest and any other sources of income that may be available with the Municipality; and also provide detail statement on actual collections by the Municipality year wise in a tabular format with effect from 01.04.2015 including estimates / projections up to 31.03.2026, if any.

7. TRANSFER FROM STATE GOVERNMENT:

a) **Assigned taxes:** Please give detail notes on taxes presently assigned to the Municipality by the State Government with the amount collected by or/transferred by the State Government to the Municipality year wise in a tabular format with effect from 01.04.2015 including estimates / projections up to 31.03.2026, if any.

b) **Grants-in-aid:** Please provide detail notes on grants received from the State Government year wise in a tabular format with effect from 01.04.2015 till 31.03.2022. Specify whether those grants were given for specific or general purpose.

c) **Transfer for agency functions**: Please provide whether there is transfer of funds from the State Government for being an agency for specific functions. If there is any, provide detail statement.

8. TRANSFERS FROM CENTRAL FINANCE COMMISSIONS:

a) Please give detail notes on receipts of fund from Central Finance Commissions year wise in a tabular format since 01.04.2015 till 31.03.2022 and the impacts and contributions of the grants on improving the quality of lives in the urban areas.

b) Please specify whether the Central Finance Commission's grant is an additionality to other funds from State Government or it is the main flow of fund to the Municipality.

c) Please provide in detail other transfers (CSS, etc) from Central Government received as agency functions.

9. CAPITAL ACCOUNT RECEIPTS: Please give detail notes on sources of capital receipts, whether loan from State Government, borrowing, or funding from CSS. The amount and purpose of such receipts may be given in detail year wise in a tabular format with effect from 01.04.2015 including estimates / projections up to 31.03.2026.

10. TAXATION EFFORTS: Please give detail notes on the efforts being taken in relation to levy of all types of property tax for additional resource mobilization to enhance the financial independence and capacity of the Municipality including estimates of receipts in year wise since 01.04.2015 with projections till 31.03.2026.

11. REVENUE EXPENDITURE:

(a) Please give detail notes/statement on expenditure incurred by the Municipality year wise with effect from 01.04.2015 including projected expenditures up to 31.03.2026 specifying items like expenditure on administration – salary and non-salary; expenditure on civic functions; expenditure on maintenance of community assets; and expenditure incurred on regulatory functions of the Municipality, etc. Figures for revenue expenditure may be furnished as per the format at **Schedule-7**.

(b) Please give a note indicating the views and suggestions of the Municipality on the specific issue in paragraph 4(viii) of the Terms of Reference namely – '*In making its recommendations, the Commission shall have regard, among other considerations, to the need to improve the quality of public expenditure to obtain better outputs and outcomes through innovative monitoring and appraisal system at the local levels*'.

12. CAPITAL EXPENDITURE: Please give detail notes/statement on capital expenditure incurred by the Municipality year wise with effect from 01.04.2015 including projected expenditures up to 31.03.2026 specifying items of expenditure. Figures for capital expenditure may be furnished as per the format at **Schedule-7**.

13. FINANCIAL STATEMENTS: Please provide financial statements on various aspects of receipts and expenditures of the Municipality as per the format in the **Schedules** attached herewith. It may be mentioned that while entering "actual figures" for previous years in the Schedules, audited figures should invariably be entered.

Second Mizoram Finance Commission

Schedules of Financial Position of Municipality		
S. No.	**Schedule No.**	**Subject**
1	**1**	Transfer of Resources to Municipality from State Government
2	**2**	Transfer of Resources to Municipality from Central Government
3	**3**	Transfer of Resources to Local Councils from Municipality
4	**4**	Functions/Services transferred to Municipality and Expenditure thereon
5	**5**	Expenditure and Sources of Revenue/Capital of Municipality
6	**6**	Own Revenue Receipts of Municipality
7	**7**	Expenditure of Municipality including projections
8	**8**	Expenditure on salary of regular employees of Municipality
9	**9**	Projections of salary expenditure of regular employees of Municipality
10	**10**	Expenditure on wages/remuneration of Contract/Muster Roll employees of Municipality
11	**11**	Projections of wages/remuneration of Contract/Muster Roll employees of Municipality
12	**12**	Status of Accounts of Municipality

Schedule-1

SECOND MIZORAM FINANCE COMMISSION

Transfer of resources from the State Government to the Municipality as recommended by the 1st Mizoram Finance Commission

(₹ in lakhs)

Sl. No.	Particulars	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Revised Estimate
		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*
1	Devolution of share of taxes							
2	Grants-in-aid (please specify the purpose and insert a new row if required							
3	Others (Please specify if any)							
	Total							

Notes: For the years 2020-21 and 2021-22, please indicate the amount transferred by the State Government under the respective heads (viz. devolution, grant-in-aid and others) although the recommendations of the State Finance Commission are not available.

SECOND MIZORAM FINANCE COMMISSION

Transfer of resources from the Central Government to the Municipality as recommended by the 14th/15th Finance Commissions

(₹ in lakhs)

Sl. No.	Particulars	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Revised Estimate	Budget Estimate	Projec-tions	Projec-tions	Projec-tions
		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*	*10*	*11*	*12*	*13*
1	Urban Local Body grants from 14th/15th Finance Commission											
2	Grants for specific purpose from 14th/15th Finance Commissions											
3	Grants transferred through Centrally Sponsored Schemes (please specify and insert a new row if required)											
	Total											

SECOND MIZORAM FINANCE COMMISSION

Transfer of resources from the Municipality to Local Councils

(₹ in lakhs)

Sl. No.	Particulars	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Revised Estimate	Budget Estimate	Projec-tions	Projec-tions	Projec-tions
		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*	*10*	*11*	*12*	*13*
1	Remuneration of members of Local Councils											
2	Grants to Local Councils (non-salary)											
	Total											

Notes: The criteria for transfer of grants to Local Councils may be specified.

Schedule – 4

SECOND MIZORAM FINANCE COMMISSION

Functions / Services transferred to the Municipality and Expenditure thereon

Sl. No.	Name of function / service	Whether function transferred [Yes/No]	If the answer in Col. (3) is No, name of the Department with whom the function is currently assigned	Total Expenditure on the function/service in the year 2020-21 (₹ in lakhs)	Remarks, if any
1	*2*	*3*	*4*	*5*	*6*
1	Urban planning including town planning.				
2	Regulation of land-use and construction of buildings.				
3	Planning for economic and social development.				
4	Roads and bridges.				
5	Water supply for domestic, industrial and commercial purposes.				
6	Public health, sanitation conservancy and solid waste management.				
7	Fire services.				
8	Urban forestry, protection of the environment and promotion of ecological aspects.				

Sl. No.	Name of function / service	Whether function transferred [Yes/No]	If the answer in Col. (3) is No, name of the Department with whom the function is currently assigned	Total Expenditure on the function/service in the year 2020-21 (₹ in lakhs)	Remarks, if any
1	*2*	*3*	*4*	*5*	*6*
9	Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded.				
10	Slum improvement and upgradation.				
11	Urban poverty alleviation.				
12	Provision of urban amenities and facilities such as parks, gardens, playgrounds.				
13	Promotion of cultural, educational and aesthetic aspects.				
14	Burials and burial grounds; cremations, cremation grounds; and electric crematoriums.				
15	Cattle pounds; prevention of cruelty to animals.				
16	Vital statistics including registration of births and deaths.				
17	Public amenities including street lighting, parking lots, bus stops and public conveniences.				
18	Regulation of slaughter houses and tanneries.				

Schedule-5

SECOND MIZORAM FINANCE COMMISSION

Expenditure and sources of Revenue/Capital of Municipality

(₹ in lakhs)

Year	Expenditure			Sources of Revenue								Capital Receipts	
	Revenue	Capital	Total	Own Revenue			Transfers from 14th/15th FC	Transfers from Central Government through CSS	Devolution of State share of taxes	Grant-in-aid from State Government	Others (specify)	Amount	of which borrowings
				Tax Revenue		Non Tax Revenue							
				Property Tax	Other Taxes								
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*	*10*	*11*	*12*	*13*	*14*
2015-16													
2016-17													
2017-18													
2018-19													
2019-20													
2020-21													
2021-22													

Schedule-6

SECOND MIZORAM FINANCE COMMISSION

Own Revenue Receipts of Municipality

(₹ in lakhs)

Sl. No.	Items	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Revised Estimate 2021-22	Budget Estimate 2022-23	Projec-tions 2023-24	Projec-tions 2024-25	Projec-tions 2025-26
A	**Own Tax Revenue**											
i	Property Tax											
ii	Tax on non - motorized vehicles											
iii	Any other taxes (specify the type of tax and insert new row if required)											
	Sub total of Own Tax Revenue											
B	**Own Non Tax Revenue**											
i	Rental income from Municipal properties											
ii	Fees from Licensing											
iii	Fees from building permit including fines											

(₹ in lakhs)

Sl. No.	Items	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Revised Estimate 2021-22	Budget Estimate 2022-23	Projec-tions 2023-24	Projec-tions 2024-25	Projec-tions 2025-26
iv	Fees from Advertisement and hoardings											
v	Any other type of fees (please specify)											
vi	User charges (please specify the type of services)											
vii	Entry Fees including parking fees											
viii	Sale and hire charges											
ix	Dividends											
x	Interests											
xi	Any other non tax revenue receipts (Please specify and include another row if required)											
	Sub Total of Own Non Tax Revenue											
	TOTAL OF OWN REVENUE RECEIPTS											

Schedule-7

SECOND MIZORAM FINANCE COMMISSION

Expenditure of Municipality including projections

(₹ in lakhs)

Sl. No.	Items	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Revised Estimate	Budget Estimate	Projec-tions	Projec-tions	Projec-tions
		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*	*10*	*11*	*12*	*13*
1	**Establishment expenditure**											
i	Salaries, wages & honorarium of employees											
ii	Leave salary & pension contribution of employees											
iii	Retirement benefits											
iv	Office maintenance											
v	Communication expenses											
vi	Travelling expenses											
vii	Printing, stationery, periodicals, etc.											
viii	Insurance, taxes, etc.											
ix	Audit fees and expenses											
x	Legal expenses											
xi	Advertising and publicity											
xii	Technical and administrative support											
xiii	Remuneration of Members of Local Councils											
xiv	Allowances of Councillors											
xv	Medical re-imbursement											
xvi	Vehicle maintenance											
xvii	Hiring charges											

Sl. No.	Items	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Revised Estimate	Budget Estimate	Projec-tions	Projec-tions	Projec-tions
		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
xviii	Power and fuel											
xix	Any other establishment expense (please specify if any)											
	Sub-total of Establishment expenditure											
2	**Maintenance expenditure**											
i	Solid waste management											
ii	Disaster management and relief											
iii	Street lighting											
iv	Maintenance of buildings											
v	Maintenance of infrastructure assets											
vi	Maintenance of other assets											
vii	Any other maintenance expenditure (please specify if any)											
	Sub-total of Maintenance expenditure											
3	**Welfare expenditure**											
i	Promotion of public health and sanitation											
ii	Street vending											
iii	Ward assistance											
iv	Devolution of grants to Local Councils (non-salary)											
v	Any other welfare expenditure (please specify if any)											
	Sub total of Welfare expenditure											

Sl. No.	Items	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Revised Estimate	Budget Estimate	Projec-tions	Projec-tions	Projec-tions
		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
4	**Capital Expenditure**											
i	Land											
ii	Buildings											
iii	Roads and bridges											
iv	Rain water harvesting											
v	Solid waste management											
vi	Sewerage and drainage											
vii	Street lighting											
viii	Plant, machinery and equipment											
ix	Vehicle											
x	Urban transport											
xi	Green space and parks											
xii	Any other capital expenditure (please specify if any)											
	Sub total of Capital expenditure											
5	**Any other heads of expenditure (please specify)**											
	Total											

Notes:

1. The year wise totals of revenue expenditure as well as capital expenditure as reflected in Schedule-5 should tally with those in Schedule-7
2. The items of expenditure under the heads viz. establishment, maintenance, welfare and capital may be entered as per the indicative lists in the format. In case, there is any difference between the indicative lists in the format and the actual nature of expenditure, it may be corrected and the same be entered under the appropriate heads.

Schedule-8

SECOND MIZORAM FINANCE COMMISSION

Expenditure on salary of regular employees of Municipality

(₹ in lakhs)

Sl. No.	Name of post	No. of sanctioned posts				Level of pay in pay matrix	2015-16			2016-17			2017-18		
		A	B	C	D		No. of post filled up	No. of post vacant	Salary expenditure (₹ in lakhs)	No. of post filled up	No. of post vacant	Salary expenditure (₹ in lakhs)	No. of post filled up	No. of post vacant	Salary expenditure (₹ in lakhs)
	TOTAL														

Sl. No.	Name of post	No. of sanctioned posts				Level of pay in pay matrix	2018-19			2019-20			2020-21		
		A	B	C	D		No. of post filled up	No. of post vacant	Salary expenditure (₹ in lakhs)	No. of post filled up	No. of post vacant	Salary expenditure (₹ in lakhs)	No. of post filled up	No. of post vacant	Salary expenditure (₹ in lakhs)
	TOTAL														

Schedule-9

SECOND MIZORAM FINANCE COMMISSION

Projections of salary expenditure of regular employees in the Municipality

(₹ in lakhs)

Sl. No.	Name of post	No. of sanctioned posts				Level of pay in pay matrix	2021-22			2022-23			2023-24		
		A	B	C	D		No. of post filled up	No. of post vacant	Salary expenditure (₹ in lakhs)	No. of post filled up	No. of post vacant	Salary expenditure (₹ in lakhs)	No. of post filled up	No. of post vacant	Salary expenditure (₹ in lakhs)
	TOTAL														

Sl. No.	Name of post	No. of sanctioned posts				Level of pay in pay matrix	2024-25			2025-26		
		A	B	C	D		No. of post filled up	No. of post vacant	Salary expenditure (₹ in lakhs)	No. of post filled up	No. of post vacant	Salary expenditure (₹ in lakhs)
	TOTAL											

Schedule-10

SECOND MIZORAM FINANCE COMMISSION

Expenditure on wages/remuneration of Contract/Muster Roll employees of the Municipality

(₹ in lakhs)

Sl. No.	Name of post	No. of sanctioned posts				Wage	2015-16			2016-17			2017-18		
		A	B	C	D		No. of post filled up	No. of post vacant	Expenditure (₹ in lakhs)	No. of post filled up	No. of post vacant	Expenditure (₹ in lakhs)	No. of post filled up	No. of post vacant	Expenditure (₹ in lakhs)
	TOTAL														

Sl. No.	Name of post	No. of sanctioned posts				Wage	2018-19			2019-20			2020-21		
		A	B	C	D		No. of post filled up	No. of post vacant	Expenditure (₹ in lakhs)	No. of post filled up	No. of post vacant	Expenditure (₹ in lakhs)	No. of post filled up	No. of post vacant	Expenditure (₹ in lakhs)
	TOTAL														

Schedule-11

SECOND MIZORAM FINANCE COMMISSION

Projections of wages/remuneration of Contract/Muster Roll employees of the Municipality

(₹ in lakhs)

Sl. No.	Name of post	No. of sanctioned posts				Wage	2021-22			2022-23			2023-24		
		A	B	C	D		No. of post filled up	No. of post vacant	Expenditure (₹ in lakhs)	No. of post filled up	No. of post vacant	Expenditure (₹ in lakhs)	No. of post filled up	No. of post vacant	Expenditure (₹ in lakhs)
	TOTAL														

Sl. No.	Name of post	No. of sanctioned posts				Wage	2024-25			2025-26		
		A	B	C	D		No. of post filled up	No. of post vacant	Expenditure (₹ in lakhs)	No. of post filled up	No. of post vacant	Expenditure (₹ in lakhs)
	TOTAL											

Schedule-12

SECOND MIZORAM FINANCE COMMISSION

Status of Accounts of the Municipality

Sl. No.	Items	Remarks
1	Authority who maintains the accounts of the Municipality	
2	Whether revised formats revised by CAG adopted for accounting purpose.	
3	Latest year upto which accounts maintained.	
4	Details of audit accounting authority.	
5	Latest year upto which audit completed.	
6	Whether provisional accounts of the previous year i.e. 2020-21 and audited accounts of year before previous i.e. 2019-20 are available online as stipulated by the XV-FC as entry level conditions for availing urban local body grants?	