

Gangtok Municipal Corporation
Receipt and Payment Account
for the Year Ended 31.03.2018

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	-	-				
4501003	Cheques in hand	-	-				
4502001	Oriental Bank of Commerce -A/c No 1602	707,125.00	967,200.00				
4502002	Oriental Bank of Commerce -A/c No 1480	698.00	698.00				
4502003	Oriental Bank of Commerce- A/c No.-0031	1,572,604.00	-				
4502201	Axis Bank - Revenue Account	4,519,120.32	6,052,979.32				
4502202	Axis Bank (4457) - BRGF	39.00	39.00				
4502203	Axis Bank (1710) - Expenses Account	8,750,885.99	9,464,134.64				
4502204	Allahabad Bank 5016104099-1	36,657.00	34,593.00				
4504201	Axis Bank (5936) - SJSRY	-	-				
4504202	Axis Bank (6275) - Disaster Management	1,681,996.00	1,635,332.00				
4504203	Axis Bank (8064) - GMC Relief Fund	-	-				
4504204	Axis Bank (6267) - BSUP	4,271,437.00	2,647,798.00				
4504205	HDFC (0282) - 13th FC Grant	13,083.83	13,083.83				
4504206	Axis Bank Account914010019852714(Infrastructure fund HUDCO & Others)	67,436.00	64,804.00				
4504207	HDFC Bank(Challange Fund from MoUD)	11,857.00	574,044.00				
4504208	ICICI Bank- 14th F.C. Grants	36,290,092.00	-				
4504209	Axis Bank (1502)- ICLEI	1,220,600.00	-				
		59,143,631.14	21,454,705.79				



Municipal Commissioner
 Gangtok Municipal Corporation
 Gangtok, Gangtok - Sikkim

Shakti Chandra Choudhary
 Mayor
 Gangtok Municipal Corporation

Gangtok Municipal Corporation
Receipts & Payments Account Contd....

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		
1108003	Others Taxes -Entertainment Tax	8,851,304.72	2,159,405.00	2101002	Salaries, Wages and Bonus -Salaries & Allowances - Staff	-	3,521.00
1301002	Rent from Civic Amenities -Rent from Shopping Complexes	8,440,959.00	7,983,461.00	2101003	Salaries, Wages and Bonus -Wages	19,473.00	90,631.00
1302001	Rent from Office Buildings -Rent from Offices / Godowns	116,400.00	116,400.00	2101004	Salaries, Wages and Bonus -Bonus & Ex-Grata	337,200.00	248,600.00
1401002	Empanchment & Registration Charges - Empanchment and inspection fees	200.00	-	2101005	Salaries, Wages and Bonus -Honorarium	189,500.00	225,544.00
1401101	Licensing Fees -Trade license fees	13,222,083.00	11,388,184.00	2101006	Salaries, Wages and Bonus -Arrears and Supplementary Pay	1,023,912.00	489,908.00
1401102	Licensing Fees -Trade license Temporary Permission fee	601,600.00	488,580.00	2101008	Salaries, Wages and Bonus -Overtime Allowance	-	98,840.00
1401201	Fees for Grant of Permit -Permit Fee	60,500.00	-	2102002	Benefits and Allowances -Allowances to People Representatives - Ward Councillors, Mayor and MIC Members, etc.	19,200.00	-
1401202	Fees for Grant of Permit -Fees from sanction of building plans	383,200.00	-	2102007	Benefits and Allowances -Staff welfare expenses	9,000.00	71,800.00
1401301	Fees for Certificate or Extract -Fees from copies of plan	3,300.00	-	2102009	Benefits and Allowances -Medical Insurance for Employees	231,300.00	108,100.00
1401302	Fees for Certificate or Extract -Birth & Death Registration Fees (Vital Statistics)	14,760.00	210.00	2102010	Conveyance allowance	-	49,070.00
1401502	Regularization Fees -Building construction regularization fees	1,055,873.00	-	2102012	Annual Discretionary grant to councillors	160,000.00	160,000.00
1402008	Penalties and Fines -Other Penalties and Fines	1,307,551.60	1,386,032.00	2104005	Other Terminal & Retirement Benefits - Leave Encashment	65,872.00	29,312.00
1404001	Other Fees -Advertisement fees	714,707.00	4,488,227.00	2104008	Other Terminal & Retirement Benefits - Employees Provident Fund Contribution	371,872.00	80,294.00
1404012	Other Fees -Miscellaneous fees	265,240.00	77,959.00	2201101	Office Maintenance -Electricity charges	383,235.00	471,949.00
1405002	User Charges -Septic tank cleaning charges	22,500.00	-	2201104	Office Maintenance -Others	43,210.00	33,800.00
1405005	User Charges -Garbage Collection Charges	23,288,455.00	22,431.00	2201105	Office Maintenance -Fuel & Furnishing	108,590.00	-
1405006	User Charges -Pay & Use toilets	568,265.00	-	2201201	Communication Expenses-Telephone and Mobile Expenses	30,687.00	36,544.00
1405007	User Charges -Parking Space Charges (on contract)	4,754,941.00	442,710.00				
1405012	User Charges -Sanitation Charges	567,723.00	41,022.00				

Municipal Corporation
Gangtok
Deputy Commissioner
Gangtok
4754941.00
567723.00
41022.00

AK KUMAR
CHIEF ACCOUNTANT
GANGTOK MUNICIPAL CORPORATION

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to another - a change in accounting principles only in

Gangtok Municipal Corporation
Receipts & Payments Account Contd....

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.)
1501101	Sale of Forms & Publications -Sale of tender papers	375,000.00	209,500.00	2201203	Communication Expenses-Postage and Courier expenses	1,941.00	1,370.00
1501102	Sale of Forms & Publications -Sale of Trade License form	115,550.00	114,710.00	2202001	Books & Periodicals -Magazines	3,340.00	820.00
1501104	Sale of Forms & Publications -Sale of Other Forms	212,200.00	-	2202002	Books & Periodicals -Newspapers	8,320.00	6,363.00
1501200	Sale of stores & scrap -Consolidated Sale of stores & scrap	-	100,562.00	2202003	Books & Periodicals -Books	450.00	-
1501202	Sale of stores & scrap -Obsolete Assets	148,332.00	310,822.00	2202101	Printing and Stationery -Printing expenses	43,604.00	38,208.00
1504001	Hire Charges for Vehicles -Hire Charges for Vehicles	72,425.00	233,700.00	2202102	Printing and Stationery -Stationery	643,980.00	11,680.00
1601001	Revenue Grants-From State Government	31,925,990.00	25,578,000.00	2202103	Printing and Stationery -Computer stationery and consumables	163,149.00	29,210.00
1601002	Revenue Grants-From Central Government	46,486,000.00	49,902,000.00	2203002	Travelling & Conveyance -Fuel, Petrol and Diesel	1,221,279.00	1,076,034.00
1602001	Re-imburement of expenses-From State Government	2,274,550.00	1,105,980.00	2203004	Travelling & Conveyance -Tours & Travets	1,174,627.00	216,047.00
1602003	Re-imburement of expenses-From Other Organizations - Electricity Charges	24,270.00	28,939.00	2205001	Audit Fees -Internal Audit Fees	-	3,060.00
1701001	Interest -Fixed deposits	2,934,439.00	200,428.00	2205002	Audit Fees -External Audit Fees	29,500.00	28,750.00
1701008	Interest -Other Interest	524,413.00	-	2205100	Legal Expenses -Consolidated Legal Expenses	360,000.00	360,000.00
		149,134,531.32	114,549,666.00	2205203	Professional and Other Fees -Consultancy fees	10,000.00	-
				2206002	Advertisement and Publicity -Advertisement expenses	170,112.00	158,340.00
				2206004	Advertisement and Publicity -Website and Internet Related Expenses	447,384.00	421,589.00
				2206101	Membership & subscriptions -Expenses for Membership & subscriptions	20,000.00	20,000.00
				2208001	Other Administrative Expenses-Expenses for Meeting	175,276.00	48,652.00

Municipal Commissioner
Gangtok Municipal Corporation
Dehradun, Gangtok - Sikkim

Shakti Singh
Mayor
Gangtok Municipal Corporation



Gangtok Municipal Corporation
Receipts & Payments Account Contd....

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.)
				2208003	Other Administrative Expenses- Miscellaneous expenses	486,238.00	94,917.00
				2208004	Other Administrative Expenses-Medical Reimbursement	94,395.00	141,626.00
				2208007	Other Administrative Expenses - Hospitality Expenses	114,466.00	-
				2208009	Other Administrative Expenses - Motor Vehicle Tax	218,809.00	197,510.00
				2301001	Power & Fuel -Consumption of Diesel and Petrol	5,452,154.00	2,805,709.00
				2301003	CONSUMPTION OF DIESEL FOR JCB	1,329,001.00	1,878,216.00
				2303001	Consumption of Stores -General Stores	540,279.00	-
				2303006	Consumption of Stores -Sanitary & Conservancy Store	604,796.00	17,450.00
				2305101	Repairs & maintenance -Civic Amenities - Parks, Nurseries & Gardens	195,800.00	-
				2305201	Repairs & maintenance -Buildings -Office Buildings	-	5,770.00
				2305303	Repairs & maintenance -Vehicles -SWM Vehicles	1,152,330.00	110,440.00
				2305305	Repairs & maintenance -Vehicles -Office Vehicles	208,515.00	59,026.00
				2305306	Repair & Maintenance (Bull Dozer)	-	41,569.00
				2305900	Repairs & maintenance -Others - Consolidated Repairs & maintenance -Others	20,000.00	-
				2305901	Repairs & maintenance -Others -Furniture & Fixture	35,150.00	8,900.00
				2305902	Repairs & maintenance -Others -Electrical Appliances	-	2,810.00
				2305903	Repairs & maintenance -Others -Office Equipments	-	5,500.00

Municipal Commissioner
Gangtok Municipal Corporation
Deorali, Gangtok - Sikkim

Shakti Singh Chaudhary
Mayor
Gangtok Municipal Corporation



Gangtok Municipal Corporation
Receipts & Payments Account Contd...

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.)
				2305906	Repairs & maintenance -Others -Other fixed assets	116,702.00	-
				2305907	Repairs & maintenance -Others -	201,736.00	159,950.00
				2305909	Repairs & Maintenance -Others -14th FC Grant	2,187,708.00	-
				2308003	Other operating & maintenance expenses -	2,756,456.00	1,388,346.00
				2308004	Other operating & maintenance expenses - Cleaning by private agencies (outsourced)	-	821,584.00
				2308008	Other operating & maintenance expenses -	-	31,920.00
				2308009	Other operating & maintenance expenses - Pesticides at Compost Plant, Martam	492,036.00	330,531.00
				2405001	Interest on Loans from Banks & Other Financial Institutions -Interest on Loan from Banks etc.	-	89,181.00
				2407003	Bank Charges -Bank Charges and other Commission Charges	9,647.00	629.65
				2502006	Own Programme -Donations etc	62,000.00	25,000.00
				2502009	Own Program - Public Awareness	383,000.00	2,450.00
				2502012	Swacha Bharat Abhiyan Expenses	866,997.00	30,156.00
						25,236,639.08	12,869,026.65
					Non-Operating Payments		
1602004	Re-imbusement of Expenses - From Other Organisations - Others	0.00	31,920.00	2851001	Expenses-Adjustment of Expenses	-	28,000.00
1711001	Interest from Bank Accounts -Savings Bank Interest	882,516.00	747,596.00	3201013	Central Government -National Rural Health Mission	247,500.00	

Municipal Commissioner
Gangtok Municipal Corporation
Deorali, Gangtok - Sikkim

Shakti Singh
Mayor
Gangtok Municipal Corporation



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.)
1850000	Income-Consolidated Prior Period Income	-	200,852.00				
2101002	Salaries, Wages and Bonus -Salaries & Allowances - Staff	28,642.00	-	3201017	Central Govt - Swacha Bharat Abhiyan (I.E.C & C.B)	1,318,070.00	-
2102001	Benefits and Allowances -Remuneration & Fees (People Representatives) - Ward Councillors, Mayor and MIC Members, etc.	19,200.00	14,400.00	3202009	State Government- Swacha Bharat Abhiyan	586,198.00	262,475.00
3111202	Special Funds - Gangtok Municipal Corporation - BSUP	293,750.50	13,217.00	3401002	From Contractors/Suppliers -Security Deposit - Municipal Fund	-	75,578.00
3201013	Central Government -National Rural Health Mission	-	228,000.00	3501001	Creditors -Suppliers Control Account	28,097,676.00	10,057,736.00
3201015	Central Govt.-Challange Fund MoUD	-	540.00	3501003	Creditors -Expenses Payable	1,279,952.00	7,854.00
3201017	Central Govt. - Swacha Bharat Abhiyan (I.E.C & C.B)	-	1,572,604.00	3501004	Creditors -Payables against special funds	-	3,42,079.00
3202005	State Government -Land Revenue & Disaster Management	59,765.00	46,664.00	3501009	Creditors -Contractors Advance Control Account - Special Funds	-	16,321.00
3203001	Special Funds received for Infrastructure	2,514.00	2,632.00	3501101	Employee Liabilities -Salary Payable (staff and officers)	9,498,164.00	7,97,435.00
3204000	Financial Institutions -Consolidated Grants from Financial Institutions	79,200.00	-	3501102	Employee Liabilities -Wages Payable (labourers)	6,579,851.00	1,97,576.00
3206001	International Orgainsation- I.C.L.E.I.	1,229,147.00	1,220,600.00	3501104	Employee Liabilities -Provident Fund Payable	2,334,443.00	1,40,180.00
3401002	From Contractors/Suppliers -Security Deposit - Municipal Fund	9,123,597.00	-	3501105	Employee Liabilities -Pension Liabilities	1,969,401.00	1,70,851.00
3408003	From others-Security Deposit-Building Construction	1,010,000.00	-	3501110	Employee Liabilities - Other Liabilities	20,495,474.00	16,05,764.00
3504118	Advance Collection of Revenues - Advance Receipts - Other Revenues	8,636,335.00	-	3502001	Recoveries payable -P.F. Deductions	2,179,400.00	1,83,500.00
3508001	Miscellaneous Liabilities-State Cheques	2,182,058.00	-	3502002	Recoveries payable -Insurance Premium Deductions	482,533.00	43,782.00
4208001	Other Investments -Fixed Deposits with Banks	257,681.00	-	3502005	Recoveries payable -Profession Deduction	75,670.00	9,575.00



Municipal Commissioner
Gangtok Municipal Corporation
Gangtok - Sikkim

Consistently from one period to another, a change in accounting principles only in 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.)
4310000	Consolidated Sundry Debtors (Receivables) -						
4312001	Consolidated Sundry Debtors (Receivables)	4,148,739.00	60,788.00				
4605003	Receivable for Other Taxes -Other Tax	2,394,974.00	-	3502006	Recoveries payable -TDS - Employees	301,809.00	407,280.00
4608004	Receivable - Current Year	-	-	3502008	Recoveries payable -Vat Deduction	967,853.00	1,157,226.00
	Advance to others -Advance against Schemes	-	2,400.00	3502009	Recoveries payable -TDS - Contractors	91,649.00	7,948.00
	Other current assets -Others	100.00	-	3502015	Recoveries payable -Labour Cess- Contractors	143,089.00	139,005.00
		30,348,208.50	4,142,213.00	3502016	Recoveries payable -Bank Loan	4,226,710.00	3,259,921.00
				3502017	Recoveries payable -Group Insurance /Salary Saving scheme	89,417.00	77,015.00
				3502018	Recoveries payable -Other Deductions	343,130.00	276,911.00
				3502019	Recoveries payable - CPF Deduction	330,008.00	163,712.00
				3502020	Recoveries payable - EPF Deduction	2,426,498.00	2,031,956.00
				3601000	Provisions for Expenses -Consolidated Provision for Expenses	97,604.00	422,552.00
				4101009	Land -Dumping Ground and Land Fill Sites	-	130,740.00
				4106002	Office & Other Equipments -Computers	350,180.00	-
				4106009	Office & Other Equipments -Others	154,844.00	3,698.00
				4107001	Furniture, Fixtures, Fittings and Electrical Appliances -Wooden Furniture	136,984.00	5,700.00
				4108001	Fixed Assets-Other Fixed Assets-14th FC Grant	1,519,342.00	-
				4108501	Intangible Assets-Software	372,000.00	-

Municipal Commissioner
Gangtok Municipal Corporation
Deorali, Gangtok - Sikkim

Smal
Shakti Singh Choudhary
Mayor
Gangtok Municipal Corporation



consistently from one period to another, a change in accounting principles only in unusual circumstances should be disclosed separately.

Gangtok Municipal Corporation
Receipts & Payments Account Contd....

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.)
				4122002	CWIP out of Special funds -Roads & Bridges	-	562,727.00
				4208001	Other Investments -Fixed Deposits with Banks	-	13,300,428.00
				4601004	Loans and advances to employees -Advance for Festivals	474,020.00	390,000.00
				4601007	Loans and advances to employees - Temporary Advances (For Official Purpose)	430,000.00	90,000.00
				4601008	Loans and advances to employees - Miscellaneous Advances	50,000.00	-
				4603000	Loans to Others -Consolidated Loans to Others	200,000.00	-
				4604001	Advance to Suppliers and contractors -Public Works/Assets	4,451,067.00	130,402.00
				4605001	Advance to others -Mobilization Advances	1,200,000.00	-
				4605004	Advance to others - Advance to Councillors	900,000.00	-
					Closing Balances	94,400,536.00	68,133,927.00
				4501001	Cash in hand	-	-
				4501003	Cheques in hand	-	-
				4502001	Oriental Bank of Commerce -A/c No 1602	120,927.00	700,125.00
				4502002	Oriental Bank of Commerce -A/c No 1480	698.00	698.00
				4502003	Oriental Bank of Commerce- A/c No - 0031	279,864.00	1,572,604.00
				4502004	Bank of Baroda -24950100011164	23,165,268.00	-

Municipal Commissioner
Gangtok Municipal Corporation
Deorali, Gangtok - Sikkim

Shakti Singh
Municipal Commissioner
Gangtok Municipal Corporation



Municipal Corporation
Receipts & Payments Account Contd....

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.)
				4502201	Axis Bank - Revenue Account	16,338,056.14	4,519,120.32
				4502202	Axis Bank (4457) - BRGF	39.00	39.00
				4502203	Axis Bank (1710) - Expenses Account	9,318,728.41	8,750,885.99
				4502204	Allahabad Bank 5016104/99-1	48,744.00	36,657.00
				4504201	Axis Bank (5936) - SJSRY	-	-
				4504202	Axis Bank (6275) - Disaster Management	1,141,761.00	1,681,996.00
				4504203	Axis Bank (8064) - GMC Relief Fund	-	-
				4504204	Axis Bank (6267) - BSUP	18,824,743.50	4,271,437.00
				4504205	HDFC (0282) - 13th FC Grant	13,083.83	13,083.83
				4504206	Axis Bank Account 914010019852714 (Infrastructure fund HUDCO & Others)	69,950.00	67,436.00
				4504207	HDFC Bank (Challenge Fund from MoUD)	11,857.00	11,857.00
				4504208	ICICI Bank - 14th F. C. Grants	49,650,037.00	36,290,092.00
				4504209	Axis Bank (1502) - ICLEI	4,747.00	1,220,600.00
				4504210	ICICI Bank-CSR	692.00	-
GRAND TOTAL		238,626,370.96	140,146,584.79			118,989,195.88	59,143,631.14

Significant Accounting Policies
Notes to Accounts

Schedule B-21
Schedule B-22

For A.K Kumar & Co.
Chartered Accountants
Firm Regd. No: 308013E

In terms of our report of even date attached

Place : Gangtok
Dated: 22nd August, 2018

[Signature]
Municipal Commissioner
Gangtok Municipal Corporation
Deorali, Gangtok - Sikkim

[Signature]
Shakti Singh Choudhary
Mayor
Gangtok Municipal Corporation

[Signature]
Ajay Kumar
Proprietor
Membership No.: 013166



... from one period to another, a change in accounting principles only in