

Gangtok Municipal Corporation
Income and Expenditure Statement
for the period from 01-Apr-2018 to 31-Mar-2019

Account Code.	Item/Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
A	INCOME			
1100000	Tax Revenue	IE-1	85,18,912.00	1,24,03,304.72
1300000	Rental Income from Municipal Properties	IE-3	98,38,130.00	91,84,562.00
1400000	Fees & User Charges	IE-4	5,80,45,893.39	5,32,41,426.60
1500000	Sale & Hire Charges	IE-5	10,06,711.00	9,23,507.00
1600000	Revenue Grants, Contributions & Subsidies	IE-6	8,84,79,571.00	8,07,10,810.00
1700000	Income from Investments	IE-7	60,47,134.00	54,95,697.00
1710000	Interest Earned	IE-8	23,64,952.00	8,82,516.00
1800000	Other Income	IE-9	94,19,200.00	12,49,615.00
	Total - INCOME		18,37,20,503.39	16,40,91,438.32
B	EXPENDITURE			
2100000	Establishment Expenditures	IE-10	6,02,59,580.00	4,57,25,266.00
2200000	Administrative Expenses	IE-11	70,16,181.00	64,09,580.00
2300000	Operations & Maintenance	IE-12	4,48,96,739.00	3,75,12,090.00
2400000	Interest & Finance Expenses	IE-13	1,152.81	9,647.08
2500000	Programme Expenses	IE-14	1,32,100.00	14,16,665.00
2720000	Depreciation		68,55,270.00	46,51,178.00
	Total - EXPENDITURE		11,93,22,498.81	9,57,25,426.08
C	Gross surplus/deficit of income over expenditure before Prior Period Items		6,43,98,004.58	6,83,66,012.24
D	Add/Less: Prior period Items (Net)	IE-18	(25,425.00)	(40,000.00)
E	Gross surplus/deficit of income over expenditure after Prior Period Items		6,43,72,579.58	6,83,26,012.24
G	Net Balance being surplus/deficit carried over to Municipal Fund		6,43,72,579.58	6,83,26,012.24

Significant Accounting Policies
Notes to Accounts
In terms of our report of even date attached

Place : Gangtok
Date : 10th November, 2019

[Signature]
Municipal Commissioner
Gangtok Municipal Corporation
Deerchi, Sikkim

[Signature]
Shakti Singh Choudhary
Mayor
Gangtok Municipal Corporation

B-21
B-22

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

[Signature]
Anjan Kumar
Proprietor
Membership No. 013166
Udin :

Gangtok Municipal Corporation
Schedule forming part of Income and Expenditure Expenses

Schedule IE-1 Tax Revenue

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1108002	Others Taxes -Toll Tax	37,50,100.00	35,50,000.00
1108003	Others Taxes -Entertainment Tax	47,68,812.00	88,53,304.72
	Total Tax Revenue	85,18,912.00	1,24,03,304.72

Schedule IE-3 Rental Income from Municipal Properties

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1301002	Rent from Civic Amenities -Rent from Shopping Complexes	97,10,979.00	90,68,162.00
1302001	Rent from Office Buildings -Rent from Offices / Godown	1,27,151.00	1,16,400.00
	Total Rental Income from Municipal Properties	98,38,130.00	91,84,562.00

Schedule IE-4 Fees & User Charges

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1401002	Empanelment & Registration Charges -Empanelment and inspection f	80,000.00	200.00
1401101	Licensing Fees -Trade license fees	1,38,35,872.39	1,37,69,093.00
1401102	Licensing Fees -Trade license Temporary Permission fee	5,45,475.00	6,01,600.00
1401201	Fees for Grant of Permit -Permit Fee	1,09,100.00	60,300.00
1401202	Fees for Grant of Permit -Fees from sanction of building plans	7,74,540.00	3,83,200.00
1401301	Fees for Certificate or Extract -Fees from copies of plan	5,400.00	3,300.00
1401302	Fees for Certificate or Extract -Birth & Death Registration Fees (Vital S	16,650.00	14,760.00
1401502	Regularization Fees -Building construction regularization fees	15,08,052.00	10,55,873.00
1402008	Penalties and Fines -Other Penalties and Fines	8,45,498.00	13,07,551.60
1404001	Other Fees -Advertisement fees	5,19,923.00	22,30,383.00
1404012	Other Fees -Miscellaneous fees	7,43,053.00	2,65,240.00
1405002	User Charges -Septic tank cleaning charges	60,000.00	22,500.00
1405005	User Charges -Garbage Collection Charges	2,69,23,239.00	2,35,40,485.00
1405006	User Charges -Pay & Use toilets	7,26,092.00	5,68,265.00
1405007	User Charges -Parking Space Charges (On contract)	1,07,99,843.00	90,36,829.00
1405012	User Charges -Sanitation Charges	0.00	3,81,847.00
1408001	Other Charges -Other Charges	1,53,156.00	0.00
	Total Fees & User Charges	5,80,45,893.39	5,32,41,426.60

Municipal Commissioner
Gangtok Municipal Corporation
Deogiri, Gangtok



Shakti
Mayor
Gangtok Municipal Corporation

Gangtok Municipal Corporation
Schedule forming part of Income and Expenditure Expenses

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	8,28,667.00	3,75,000.00
1501102	Sale of Forms & Publications -Sale of Trade License form	17,250.00	1,15,550.00
1501104	Sale of Forms & Publications -Sale of Other Forms	700.00	2,12,200.00
1501202	Sale of stores & scrap -Obsolete Assets	1,55,594.00	1,48,332.00
1504001	Hire Charges for Vehicles -Hire Charges for Vehicles	4,500.00	72,425.00
	Total Sale & Hire Charges	10,06,711.00	9,23,507.00

Schedule IE-6 Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1601001	Revenue Grants-From State Government	3,24,17,000.00	3,19,25,990.00
1601002	Revenue Grants-From Central Government	5,37,40,500.00	4,64,86,000.00
1602001	Re-imbusement of expenses-From State Government	22,98,860.00	22,74,550.00
1602003	Re-imbusement of expenses-From Other Organizations - Electricity C	23,211.00	24,270.00
	Total Revenue Grants, Contributions & Subsidies	8,84,79,571.00	8,07,10,810.00

Schedule IE-7 Income from Investment

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1701001	Interest -Fixed deposits	59,42,705.00	49,71,284.00
1701008	Interest -Other Interest	1,04,429.00	5,24,413.00
	Total Income from Investments	60,47,134.00	54,95,697.00

Schedule IE-8 Interest Earned

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1711001	Interest from Bank Accounts -Savings Bank Interest	23,64,952.00	8,82,516.00
	Total Interest Earned	23,64,952.00	8,82,516.00

Municipal Commissioner
Gangtok Municipal Corporation
Deorali, Gangtok



Shakti Singh Choudhary
Mayor
Gangtok Municipal Corporation

Gangtok Municipal Corporation
Schedule forming part of Income and Expenditure Expenses

Schedule IE-9 Other Income

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1806200	Deferred Grant Income-Consolidated Deferred Grant Income	8,66,917.00	7,75,756.00
1806205	Deferred Grant Income-JNNURM - BSUP	85,44,716.00	4,65,877.00
1806207	Deferred Grant Income(SJSRY)	7,567.00	7,982.00
	Total Other Income	94,19,200.00	12,49,615.00

Schedule IE-10 Establishment Expenditures

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2101001	Salaries, Wages and Bonus -Salaries & Allowances - Officers	77,00,556.00	45,20,349.00
2101002	Salaries, Wages and Bonus -Salaries & Allowances - Staff	1,45,94,653.00	1,17,53,691.00
2101003	Salaries, Wages and Bonus -Wages	1,74,05,171.00	1,59,51,908.00
2101004	Salaries, Wages and Bonus -Bonus & Ex-Gratia	3,70,200.00	3,37,200.00
2101005	Salaries, Wages and Bonus -Honorarium	1,78,000.00	1,89,500.00
2101006	Salaries, Wages and Bonus -Arrears and Supplementary Pay	64,49,460.00	10,85,797.00
2101007	Salaries, Wages and Bonus -Consolidated Pay	32,35,350.00	27,88,710.00
2102001	Benefits and Allowances -Remuneration & Fees (People Representati	30,18,400.00	24,52,800.00
2102002	Benefits and Allowances -Allowances to People Representatives - Wa	13,65,841.00	12,59,208.00
2102007	Benefits and Allowances -Staff welfare expenses	3,82,150.00	2,96,982.00
2102009	Benefits and Allowances -Medical Insurance for Employees	51,600.00	2,31,300.00
2102010	Conveyance allowance	9,000.00	0.00
2102012	Annual Discretionary grant to councillors	1,60,000.00	1,60,000.00
2103004	Pension - Contribution for Pension Deputation Staff	8,98,494.00	8,63,344.00
2104005	Other Terminal & Retirement Benefits -Leave Encashment	6,34,505.00	65,872.00
2104006	Other Terminal & Retirement Benefits - Contribution for Leave Salary	11,72,699.00	9,72,504.00
2104008	Other Terminal & Retirement Benefits -Employees Provident Fund Co	26,33,501.00	27,97,101.00
	Total Establishment Expenditures	6,02,59,580.00	4,57,26,266.00

Municipal Commissioner
Gangtok Municipal Corporation
Gangtok, Sikkim



Shakti Singh Bhattacharyya
Mayor
Gangtok Municipal Corporation

Gangtok Municipal Corporation
Schedule forming part of Income and Expenditure Expenses

Schedule IE-11 Administrative Expenses

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2201101	Office Maintenance -Electricity charges	11,11,013.00	3,83,235.00
2201104	Office Maintenance -Others	90,995.00	43,210.00
2201105	Office Maintenance-Linen & Furnishing	66,527.92	1,08,590.00
2201201	Communication Expenses-Telephone and Mobile expenses	22,041.00	33,474.00
2201203	Communication Expenses-Postage and Courier expenses	1,000.00	1,941.00
2202001	Books & Periodicals -Magazines	6,035.00	3,340.00
2202002	Books & Periodicals -Newspapers	8,231.00	8,320.00
2202003	Books & Periodicals -Books	0.00	450.00
2202101	Printing and Stationery -Printing expenses	12,132.00	1,38,080.00
2202102	Printing and Stationery -Stationery	5,71,761.08	8,82,010.00
2202103	Printing and Stationery -Computer stationery and consumables	2,51,228.00	2,17,482.00
2203002	Travelling & Conveyance -Fuel, Petrol and Diesel	12,34,097.00	12,21,279.00
2203004	Travelling & Conveyance -Tours & Travels	8,31,098.00	12,17,089.00
2205002	Audit Fees -External Audit Fees	29,500.00	29,500.00
2205100	Legal Expenses -Consolidated Legal Expenses	2,16,000.00	3,60,000.00
2205203	Professional and Other Fees -Consultancy fees	7,520.00	10,000.00
2206002	Advertisement and Publicity -Advertisement expenses	1,86,294.00	1,70,112.00
2206004	Advertisement and Publicity -Website and Internet Related Expenses	4,57,638.00	4,47,384.00
2206101	Membership & subscriptions -Expenses for Membership & subscription	23,600.00	20,000.00
2208001	Other Administrative Expenses-Expenses for Meeting	2,20,438.00	2,00,176.00
2208003	Other Administrative Expenses-Miscellaneous expenses	11,95,187.00	4,86,238.00
2208004	Other Administrative Expenses-Medical Re-imbusement	61,983.00	94,395.00
2208007	Other Administrative Expenses - Hospitality Expenses	3,18,265.00	1,14,466.00
2208009	Other Administrative Expenses - Motor Vehicle Tax	2,55,073.00	2,18,809.00
	Total Administrative Expenses	71,77,657.00	64,09,580.00

Municipal Commissioner
Gangtok Municipal Corporation
Dehradun, Sikkim



Shakti Singh Choudhary
Mayor
Gangtok Municipal Corporation

6 ✓

Gangtok Municipal Corporation

Schedule forming part of Income and Expenditure Expenses

Schedule IE-12 Operations & Maintenance

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2301001	Power & Fuel -Consumption of Diesel and Petrol	84,01,940.40	60,63,480.00
2301003	CONSUPTION OF DIESEL FOR JCB	22,41,841.80	14,84,890.00
2303001	Consumption of Stores -General Stores	10,40,402.00	12,20,754.00
2303006	Consumption of Stores -Sanitary & Conservancy Store	13,53,901.00	8,62,617.00
2305005	Repairs & maintenance -Infrastructure Assets -Storm Water Drains	8,08,400.00	0.00
2305006	Repairs & maintenance-Infrastrutture Assets- Iron Gratings	3,97,384.00	3,29,424.00
2305009	Repairs & maintenance- Infrastrutture Assets- Local Body Road& Foot	0.00	9,99,561.00
2305010	Repairs & Maintenance-Infrastructure Assets-Open Drains	3,99,947.00	0.00
2305101	Repairs & maintenance -Civic Amenities -Parks, Nurseries & Gardens	2,23,000.00	3,70,925.00
2305104	Repairs & maintenance -Civic Amenities -Parking Lots	4,41,357.00	7,17,591.00
2305105	Repairs & maintenance -Civic Amenities -Markets & Complexes	18,83,799.00	6,21,343.00
2305106	Repairs & maintenance -Civic Amenities -Public Toilets	14,86,205.00	11,12,735.00
2305119	Repairs & Maintenance-Dumping yard & Land Fill Site	6,82,963.00	0.00
2305121	Repairs & Maintenance-Civic Amenities-Upkeep of Mg Marg	62,389.00	0.00
2305201	Repairs & maintenance -Buildings -Office Buildings	15,16,445.00	3,03,592.00
2305303	Repairs & maintenance -Vehicles -SWM Vehicles	55,28,377.00	35,39,746.00
2305305	Repairs & maintenance -Vehicles -Office Vehicles	5,61,292.00	6,03,252.00
2305306	Repair & Maintenance (Bull Dozer)	11,24,526.00	0.00
2305901	Repairs & maintenance -Others -Furniture & Fixture	6,800.00	55,150.00
2305903	Repairs & maintenance -Others -Office Equipments	0.00	14,672.00
2305904	Repairs & maintenance -Others -Office Lighting System	0.00	2,42,411.00
2305906	Repairs & maintenance -Others -Other fixed assets	58,214.00	2,45,393.00
2305907	Repairs & maintenance -Others -Computers and Accessories	19,400.00	2,10,085.00
2305908	Repairs & maintenance -Others - Plant & Machinery	43,403.00	0.00
2305909	Repairs & Maintenance-Others-14th FC Grant	50,42,486.00	1,35,66,117.00
2305910	Repair & Maint- Others-BSUP Fund	71,55,998.00	0.00
2308003	Other operating & maintenance expenses -Garbage & Clearance exp	34,96,733.00	44,56,456.00
2308009	Other operating & maintenance expenses- Flea control at Land Fill Site	9,19,536.00	5,91,896.00
	Total Operations & Maintenance	4,48,96,739.20	3,75,12,090.00

Municipal Commissioner
Gangtok Municipal Corporation
Deoteli, Sikkim



Shakti Singh Choudhary
Mayor
Gangtok Municipal Corporation



Gangtok Municipal Corporation

Schedule forming part of Income and Expenditure Expenses

Schedule IE-13 Interest & Finance Expenses

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2407003	Bank Charges -Bank Charges and other Commission Charges	1,152.81	9,647.08
	Total Interest & Finance Expenses	1,152.81	9,647.08

Schedule IE-14 Programme Expenses

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2502006	Own Programme -Donations etc.	0.00	62,000.00
2502009	Own Program - Public Awareness	7,560.00	3,83,000.00
2502012	Swacha Bharat Abhiyan Expenses	1,24,540.00	9,71,665.00
	Total Programme Expenses	1,32,100.00	14,16,665.00

Depreciation

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2722001	Buildings -Office Buildings	27,331.00	27,331.00
2722003	Buildings -Market Building	1,71,321.00	1,71,321.00
2722006	Buildings -Building attached to Civic Amenities	1,459.00	1,459.00
2722010	Building-Public Toilet	16,746.00	8,436.00
2723001	Roads & Bridges -Concrete Roads	1,82,453.00	1,82,453.00
2723006	Roads & Bridges -Local Body Road & Footpath	0.00	14,46,425.00
2723007	Road & Bridges- Railing	23,879.00	23,879.00
2723102	Sewerage and Drainage -Open Drains	1,665.00	1,665.00
2723204	Water Supply Network-Water Pipelines	14,047.00	14,047.00
2723205	Water Supply Network-Water Treatment Plant	13,289.00	0.00
2723304	Public Lighting System-Others	11,290.00	11,290.00
2723401	Public Works-Protective Wall	14,438.00	14,438.00
2723403	Public Works-Footpath	0.00	0.00
2724001	Plant & machinery -Depreciation on Plant & machinery	29,97,883.00	13,289.00
2724002	Plant & Machinery - SVM Equipments	0.00	1,04,798.00
2724005	Plant & Machinery-Compost Plant	1,04,798.00	1,02,450.00
2725001	Vehicles -Motor Car	2,04,593.00	81,144.00
2725002	Vehicles -Jeep	81,144.00	5,33,131.00
2725004	Vehicles -Trucks	6,14,821.00	5,83,889.00
2725006	Vehicles -Cranes	10,49,832.00	13,289.00
2725009	Vehicles - JCB	13,289.00	1,43,405.00
2726002	Office & Other Equipments -Computers	0.00	4,78,606.00
2726004	Office & Other Equipments -Photo-copiers	5,88,285.00	31,025.00
2726007	Office & Other Equipments -Others	37,515.00	88,261.00
2727001	Furniture, Fixtures, Fittings and Electrical Appliances -Wooden Furniture	95,217.00	1,29,285.00
2727002	Furniture, Fixtures, Fittings and Electrical Appliances -Metal Furniture	1,29,285.00	56,025.00
2727003	Furniture, Fixtures, Fittings and Electrical Appliances -Electrical Items	56,701.00	87,714.00
2727004	Furniture, Fixtures, Fittings and Electrical Appliances -Others	87,714.00	2,27,723.00
2728001	Other Fixed Assets - Intangible Assets	2,41,875.00	74,400.00
2728002	Fixed Assets - Intangible Assets - Software	0.00	0.00
	Total Depreciation	68,55,270.00	46,51,176.00

[Handwritten Signature]



Municipal Commissioner
Gangtok Municipal Corporation
Dehradun

Gangtok Municipal Corporation
Schedule forming part of Income and Expenditure Expenses

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
85100100	Expenses-Adjustment of Expenses	0.00	40,000.00
85100100	Expenses-Adjustment of Expenses	25,425.00	0.00
	Total Expenditure (b)	25,425.00	40,000.00
	Total Prior Period (Net) (a-b)	(25,425.00)	0.00

[Signature]
Municipal Commissioner
Gangtok Municipal Corporation
Deerali, Gangtok



[Signature]
Shakti Singh
Mayor
Gangtok Municipal Corporation