

1 ✓  
**Gangtok Municipal Corporation**  
**Receipt and Payment Account**  
**for the period from 01-Apr-2018 to 31-Mar-2019**

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.)
<b>Opening Balances</b>							
4501001	Cash in hand	0.00	0.00				
4501003	Cheques in hand	0.00	0.00				
4502001	Oriental Bank of Commerce -A/c No 1602	1,20,927.00	7,07,125.00				
4502002	Oriental Bank of Commerce -A/c No 1480	698.00	698.00				
4502003	Oriental Bank of Commerce- A/c No.-0031	2,79,864.00	15,72,604.00				
4502004	Bank of Baroda -24950100011164	2,31,65,268.00	0.00				
4502201	Axis Bank - Revenue Account	1,63,38,056.14	45,19,120.32				
4502202	Axis Bank (4457) - BRGF	39.00	39.00				
4502203	Axis Bank (1710) - Expenses Account	93,18,728.41	87,50,885.99				
4502204	Allahabad Bank 5016104099-1	48,744.00	36,657.00				
4504201	Axis Bank (5936) - SJSRY	0.00	0.00				
4504202	Axis Bank (6275) - Disaster Management	11,41,761.00	16,81,996.00				
4504203	Axis Bank (8064) - GMC Relief Fund	0.00	0.00				
4504204	Axis Bank (6267) - BSUP	1,88,24,743.50	42,71,437.00				
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	4,96,50,037.00	3,62,90,092.00				
4504209	Axis Bank (1502)- ICLEI	4,747.00	12,20,600.00				
4504210	ICICI Bank-CSR	692.00	0.00				
		<b>11,89,89,195.88</b>	<b>5,91,43,631.14</b>				

Municipal Commissioner  
 Gangtok Municipal Corporation  
 Deorah, Sikkim

Shakti Singh Choudhary  
 Mayor  
 Gangtok Municipal Corporation

2 ✓  
**Gangtok Municipal Corporation**  
**Receipt & Payment 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.)
<b>Operating Receipts</b>				<b>Operating Payments</b>			
1108003	Others Taxes -Entertainment Tax	47,68,812.00	88,53,304.72	2101003	Salaries, Wages and Bonus -Wages	30,580.00	19,473.00
1301002	Rent from Civic Amenities -Rent from Shopping Complexes	74,26,329.00	84,40,959.00	2101004	Salaries, Wages and Bonus -Bonus & Ex-Gratia	3,70,200.00	3,37,200.00
1302001	Rent from Office Buildings -Rent from Offices / Godown	1,27,151.00	1,16,400.00	2101005	Salaries, Wages and Bonus -Honorarium	1,78,000.00	1,89,500.00
1401002	Empanement & Registration Charges - Empanement and inspection fees	80,000.00	200.00	2101006	Salaries, Wages and Bonus -Arrears and Supplementary Pay	60,99,812.00	10,23,912.00
1401101	Licensing Fees -Trade license fees	3,61,53,870.39	1,32,22,083.00	2102002	Benefits and Allowances -Allowances to People Representatives - Ward Councillors, Mayor and MLC Members, etc.	0.00	19,200.00
1401102	Licensing Fees -Trade license Temporary Permission fee	5,45,475.00	6,01,600.00	2102007	Benefits and Allowances -Staff welfare expenses	2,150.00	9,000.00
1401201	Fees for Grant of Permit -Permit Fee	1,09,100.00	60,300.00	2102009	Benefits and Allowances -Medical Insurance for Employee	0.00	2,31,300.00
1401202	Fees for Grant of Permit -Fees from sanction of building plans	7,74,540.00	3,83,200.00	2102010	Conveyance allowance	9,000.00	0.00
1401301	Fees for Certificate or Extract -Fees from copies of plan	5,400.00	3,300.00	2102012	Annual Discretionary grant to councillors	1,60,000.00	1,60,000.00
1401302	Fees for Certificate or Extract -Birth & Death Registration Fees (Vital Statistics)	16,650.00	14,760.00	2104005	Other Terminal & Retirement Benefits -Leave Encashment	6,34,505.00	65,872.00
1401502	Regularization Fees -Building construction regularization fees	15,08,052.00	10,55,873.00	2104008	Other Terminal & Retirement Benefits - Employees Provident Fund Contribution	0.00	3,71,872.00
1402008	Penalties and Fines -Other Penalties and Fines	1,34,635.00	13,07,551.60	2201101	Office Maintenance -Electricity charges	8,28,233.00	3,83,235.00
1404001	Other Fees -Advertisement fees	9,19,923.00	7,14,707.00	2201104	Office Maintenance -Others	54,095.00	43,210.00
1404012	Other Fees -Miscellaneous fees	15,977.00	2,65,240.00				
1405002	User Charges -Septic tank cleaning charges	60,000.00	22,500.00				
1405005	User Charges -Garbage Collection Charges	51,24,823.00	2,32,88,455.00	2201105	Office Maintenance-Linen & Furnishing	66,527.92	1,08,590.00

Municipal Commissioner  
 Gangtok Municipal Corporation  
 Deorah, Sikkim

Shakti Singh Choudhary  
 Mayor

3 ✓  
Gangtok Municipal Corporation  
Receipt & Payment 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.)
1405006	User Charges -Pay & Use toilets	7,26,092.00	5,68,265.00	2201201	Communications Expenses-Telephone and Mobile expenses	20,841.00	30,687.00
1405007	User Charges -Parking Space Charges (On contract)	28,87,108.00	47,54,941.00	2201203	Communications Expenses-Postage and Courier expenses	1,000.00	1,941.00
1405012	User Charges -Sanitation Charges	53,777.00	3,67,723.00	2202001	Books & Periodicals -Magazines	5,331.00	3,340.00
1501101	Sale of Forms & Publications -Sale of tender papers	8,28,667.00	3,75,000.00	2202002	Books & Periodicals -Newspapers	6,863.00	8,320.00
1501102	Sale of Forms & Publications -Sale of Trade License form	17,250.00	1,15,550.00	2202003	Books & Periodicals -Books	0.00	450.00
1501104	Sale of Forms & Publications -Sale of Other Forms	700.00	2,12,200.00	2202101	Printing and Stationery -Printing expenses	12,132.00	43,604.00
1501202	Sale of stores & scrap -Obsolete Assets	1,55,594.00	1,48,332.00	2202102	Printing and Stationery -Stationery	5,71,761.08	6,43,980.00
1504001	Hire Charges for Vehicles -Hire Charges for Vehicles	4,500.00	72,425.00	2202103	Printing and Stationery -Computer stationery and consumables	2,51,228.00	1,63,149.00
1601001	Revenue Grants-From State Government	3,24,17,000.00	3,19,25,990.00	2203002	Travelling & Conveyance -Fuel, Petrol and Diesel	12,34,097.00	12,21,279.00
1601002	Revenue Grants-From Central Government	5,37,40,500.00	4,64,86,000.00	2203004	Travelling & Conveyance -Tours & Travels	7,48,402.00	11,74,627.00
1602001	Re-imbursment of expenses-From State Government	22,98,860.00	22,74,550.00	2205002	Audit Fees -External Audit Fees	29,500.00	29,500.00
1602003	Re-imbursment of expenses-From Other Organizations - Electricity Charges	23,211.00	24,270.00	2205100	Legal Expenses -Consolidated Legal Expenses	2,16,000.00	3,60,000.00
1701001	Interest -Fixed deposits	18,22,068.00	29,34,439.00	2205203	Professional and Other Fees -Consultancy fees	7,520.00	10,000.00
1701008	Interest -Other Interest	1,04,429.00	5,24,413.00	2206002	Advertisement and Publicity -Advertisement expenses	1,86,294.00	1,70,112.00
		<b>15,28,50,493.39</b>	<b>14,91,34,531.32</b>	2206004	Advertisement and Publicity -Website and Internet Related Expenses	4,57,638.00	4,47,384.00
				2206101	Membership :- subscriptions -Expenses for Membership :- subscriptions	23,600.00	20,000.00
				2208001	Other Administrative Expenses-Expenses for Meeting	2,18,988.00	1,75,276.00

Municipal Commissioner  
Gangtok Municipal Corporation  
Deorali, Sikkim

A. K. KUMAR & CO.  
CHARTERED ACCOUNTANTS  
SILIGURI

Gangtok Municipal Corporation

4 ✓  
Gangtok Municipal Corporation  
Receipt & Payment 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	11,95,187.00	4,86,238.00
				2208004	Other Administrative Expenses-Medical Re-imbursment	16,269.00	94,395.00
				2208007	Other Administrative Expenses - Hospitality Expenses	2,83,103.00	1,14,466.00
				2208009	Other Administrative Expenses - Motor Vehicle Tax	2,55,073.00	2,18,809.00
				2301001	Power & Fuel -Consumption of Diesel and Petrol	70,93,966.50	54,52,154.00
				2301003	CONSUMPTION OF DIESEL FOR JCB	19,27,119.50	13,29,001.00
				2303001	Consumption of Stores -General Stores	10,40,402.00	5,40,279.00
				2303006	Consumption of Stores -Sanitary & Conservancy Store	13,53,901.00	6,04,796.00
				2305101	Repairs & maintenance -Civic Amenities - Parks, Nurseries & Gardens	0.00	1,95,800.00
				2305119	Repairs & Maintenance-Dumping yard & Land Fill Site	3,06,000.00	0.00
				2305121	Repairs & Maintenance-Civic Amenities- Upkeep of Mg Marg	62,389.00	0.00
				2305303	Repairs & maintenance -Vehicles -SWM Vehicles	16,90,864.00	11,52,330.00
				2305305	Repairs & maintenance -Vehicles -Office Vehicles	3,69,592.00	2,08,515.00
				2305306	Repair & Maintenance (Bull Dozer)	73,490.00	0.00
				2305900	Repairs & maintenance -Others -Consolidated Repairs & maintenance -Others	0.00	20,000.00
				2305901	Repairs & maintenance -Others -Furniture & Fixture	6,800.00	35,150.00

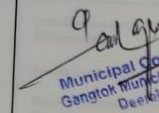

Municipal Commissioner  
Gangtok Municipal Corporation  
Deorali, Sikkim

A. K. KUMAR & CO.  
CHARTERED ACCOUNTANTS  
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Gangtok Municipal Corporation

5 ✓

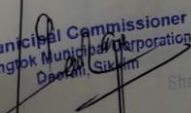
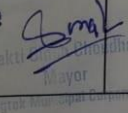
**Gangtok Municipal Corporation**  
**Receipt & Payment Account Contd.....**

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.)	
	 <b>Municipal Commissioner</b> <b>Gangtok Municipal Corporation</b> <b>Deeleh, Sikkim</b>   <b>Shakti Singh</b> <b>Mayor</b> <b>Gangtok Municipal Corporation</b>			2305904	Repairs & maintenance -Others -Office Lighting Systems	0.00	2,42,411.00	
				2305906	Repairs & maintenance -Others -Other fixed assets	58,214.00	1,16,702.00	
				2305907	Repairs & maintenance -Others -Computers and Accessories	19,400.00	2,01,736.00	
				2305909	Repairs & Maintenance -Others -14th FC Grant	13,41,606.00	21,87,708.00	
				2308003	Other operating & maintenance expenses - Garbage & Clearance expenses	29,60,933.00	27,56,456.00	
				2308009	Other operating & maintenance expenses - Flea control at Land Fill Site, Martam	3,70,312.00	4,92,036.00	
				2407003	Bank Charges -Bank Charges and other Commission Charges	1,152.81	9,847.08	
				2502006	Own Programme -Donations etc.	0.00	62,000.00	
				2502009	Own Programme - Public Awareness	7,560.00	3,83,000.00	
				2502012	Swacha Bharat Abhiyan Expenses	1,24,540.00	8,66,997.00	
					<b>Non-Operating Payments</b>	<b>3,29,82,171.81</b>	<b>2,52,36,639.08</b>	
1711001		Interest from Bank Accounts -Savings Bank Interest	23,64,952.00	8,82,516.00	2851001	Expenses-Adjustment of Expenses	25,425.00	0.00
2101002		Salaries, Wages and Bonus -Salaries & Allowances - Staff	0.00	28,642.00	3201013	Central Government -National Rural Health Mission	0.00	2,47,500.00
2101007		Salaries, Wages and Bonus -Consolidated Pay	3,200.00	0.00	3201017	Central Govt - Swacha Bharat Abhiyan (I.E.C & C.B)	96,043.00	13,18,070.00
2102001		Benefits and Allowances -Remuneration & Fees (People Representatives) - Ward Councillors, Mayor and MIC Members, etc.	0.00	19,200.00	3202009	State Government - Swacha Bharat Abhiyan	27,157.00	5,86,198.00
3111202	Special Funds - Gangtok Municipal Corporation - BSUP	7,12,630.00	2,93,750.50	3501001	Creditors -Suppliers Control Account	5,60,73,603.00	2,80,97,676.00	
3201013	Central Government -National Rural Health Mission	38,600.00	0.00	3501002	Creditors -Expenses Payable	13,70,783.00	12,79,952.00	

6 ✓

**Gangtok Municipal Corporation**  
**Receipt & Payment 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.)
3202005	State Government -Land Revenue & Disaster Management	40,489.00	59,765.00	3501101	Employee Liabilities -Salary Payable (staff and officers)	1,33,86,350.00	94,98,164.00
3203001	Special Funds received for Infrastructure	2,480.00	2,514.00	3501102	Employee Liabilities -Wages Payable (labourers)	92,34,489.00	65,79,851.00
3204000	Financial Institutions -Consolidated Grants from Financial Institutions	0.00	79,200.00	3501104	Employee Liabilities -Provident Fund Payable	25,69,141.00	23,34,443.00
3206001	International Organisation - I.C.L.E.I.	12,721.00	12,29,147.00	3501105	Employee Liabilities -Pension Liabilities	21,25,082.00	19,69,401.00
3401002	From Contractors/Suppliers -Security Deposit -Municipal Fund	7,35,332.00	91,23,597.00	3501110	Employee Liabilities - Other Liabilities	2,05,18,284.00	2,04,95,474.00
3408003	From others -Security Deposit -Building Construction	15,45,000.00	10,10,000.00	3502001	Recoveries payable -P.F. Deductions	24,67,100.00	21,79,400.00
3504118	Advance Collection of Revenues - Advance Receipts - Other Revenues	83,91,809.00	86,36,335.00	3502002	Recoveries payable -Insurance Premium Deductions	6,09,820.00	4,82,533.00
3508001	Miscellaneous Liabilities -Stale Cheques	0.00	21,82,058.00	3502005	Recoveries payable -Profession Tax Deduction	81,975.00	75,670.00
4208001	Other Investments -Fixed Deposits with Banks	0.00	2,57,671.00	3502006	Recoveries payable -TDS - Employees	3,16,062.00	3,01,809.00
4310000	Consolidated Sundry Debtors (Receivables) - Consolidated Sundry Debtors (Receivables)	31,20,330.00	41,48,739.00	3502008	Recoveries payable -Vat Deduction	0.00	9,67,853.00
4312001	Receivable for Other Taxes -Other Tax Receivable - Current Year	0.00	23,94,974.00	3502009	Recoveries payable -TDS - Contractors	73,618.00	91,649.00
4314000	Receivable from other sources -Consolidated Receivable from other sources	6,00,000.00	0.00	3502015	Recoveries payable -Labour Cess- Contractors	0.00	1,43,089.00
4603000	Loans to Others -Consolidated Loans to Others	1,25,000.00	0.00	3502016	Recoveries payable -Bank Loan	43,31,199.00	42,26,710.00
4608004	Other current assets -Others	0.00	100.00	3502017	Recoveries payable -Group Insurance /Salary Saving schemes	41,470.00	89,417.00
		<b>1,76,92,543.00</b>	<b>3,03,48,208.50</b>	3502018	Recoveries payable -Other Deductions	5,10,387.00	3,43,130.00
				3502019	Recoveries payable - CPF Deduction	7,90,260.00	3,30,008.00
				3502020	Recoveries payable - EPF Deduction	24,95,288.00	24,26,498.00
				3502021	Recoveries Payable -GST TDS	2,71,520.00	0.00

  
**Municipal Commissioner**  
**Gangtok Municipal Corporation**  
**Deeleh, Sikkim**  
  
  
**Shakti Singh**  
**Mayor**  
**Gangtok Municipal Corporation**

**Gangtok Municipal Corporation**  
**Receipt & Payment 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.)
				3601000	Provisions for expenses -Consolidated Provision for Expenses	0.00	97,604.00
				4105004	Vehicles -Trucks	20,81,982.00	0.00
				4106002	Office & Other Equipments -Computers	2,10,840.00	3,50,180.00
				4106004	Office & Other Equipments -Photo-copiers	64,900.00	0.00
				4106009	Office & Other Equipments -Others	0.00	1,54,844.00
				4107001	Furniture, Fixtures, Fittings and Electrical Appliances -Wooden Furniture	0.00	1,36,984.00
				4107004	Furniture, Fixtures, Fittings and Electrical Appliances -Others	99,986.00	0.00
				4108001	Fixed Assets-Other Fixed Assets-14th FC Grant	0.00	15,19,342.00
				4108501	Intangible Assets-Software	0.00	3,72,000.00
				4208001	Other Investments -Fixed Deposits with Banks	2,33,27,849.00	0.00
				4601004	Loans and advances to employees -Advance for Festivals	3,26,000.00	4,74,020.00
				4601007	Loans and advances to employees -Temporary Advances (For Official Purpose)	93,680.00	4,30,000.00
				4601008	Loans and advances to employees -Miscellaneous Advances	0.00	50,000.00
				4603000	Loans to Others -Consolidated Loans to Others	0.00	2,00,000.00
				4604000	Advance to Suppliers and contractors -Consolidated Advance to Suppliers and contractors	16,000.00	0.00
				4604001	Advance to Suppliers and contractors -Public Works/Assets	6,04,650.00	44,51,067.00

Municipal Commissioner  
Gangtok Municipal Corporation  
Deorail, Sikkim

Shakti Singh Choudhary  
Mayor  
Gangtok Municipal Corporation

A. K. KULJAR & CO.  
CHARTERED ACCOUNTANTS  
DEORAIL, SIKKIM

**Gangtok Municipal Corporation**  
**Receipt & Payment 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.)
				4605001	Advance to others -Mobilization Advances	0.00	12,00,000.00
				4605004	Advance to others - Advance to Councillors	0.00	9,00,000.00
				4608004	Other current assets -Others	2,12,600.00	0.00
					<b>Closing Balances #</b>	<b>14,44,53,543.00</b>	<b>9,44,00,536.00</b>
				4501001	Cash in hand	13,588.00	0.00
				4501003	Cheques in hand	0.00	0.00
				4502001	Oriental Bank of Commerce -A/c No 1602	93,770.00	1,20,927.00
				4502002	Oriental Bank of Commerce -A/c No 1480	698.00	698.00
				4502003	Oriental Bank of Commerce- A/c No.-0031	1,83,821.00	2,79,864.00
				4502004	Bank of Baroda -24950100011164	3,81,847.20	2,31,65,268.00
				4502201	Axis Bank - Revenue Account	4,24,632.07	1,63,38,056.14
				4502202	Axis Bank (4457) - BRGF	39.00	39.00
				4502203	Axis Bank (1710) - Expenses Account	37,91,328.86	93,18,728.41
				4502204	Allahabad Bank 5016104099-1	50,453.00	48,744.00
				4504201	Axis Bank (5936) - SJSRY	0.00	0.00
				4504202	Axis Bank (6275) - Disaster Management	11,82,250.00	11,41,761.00
				4504203	Axis Bank (8064) - GMC Relief Fund	0.00	0.00
				4504204	Axis Bank (6267) - BSUP	63,29,599.50	1,88,24,743.50
				4504205	HDFC (0282) - 13th FC Grant	13,083.83	13,083.83

Municipal Commissioner  
Gangtok Municipal Corporation  
Deorail, Sikkim

Shakti Singh Choudhary  
Mayor  
Gangtok Municipal Corporation

A. K. KULJAR & CO.  
CHARTERED ACCOUNTANTS  
DEORAIL, SIKKIM

9 ✓  
**Gangtok Municipal Corporation**  
**Receipt & Payment 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.)
				4504206	Axis Bank Account 914010019852714 (Infrastructure and HUDCO & Others)	72,430.00	69,950.00
				4504207	HDFC Bank (Challenge Fund from MoUD)	11,857.00	11,857.00
				4504208	ICICI Bank- 19th F.C. Grants	6,27,34,792.00	4,96,50,037.00
				4504209	Axis Bank (1502)- ICLEI	15,971.00	4,747.00
				4504210	ICICI Bank-CSP	692.00	692.00
				4504211	ICICI Revene Account-04701004533	3,67,97,365.00	0.00
						<b>11,20,98,017.46</b>	<b>11,89,89,195.88</b>
<b>GRAND TOTAL</b>		<b>28,95,32,232.27</b>	<b>23,86,26,370.96</b>			<b>28,95,33,732.27</b>	<b>23,86,26,370.96</b>

Significant Accounting Policies  
Notes to Accounts


Schedule B-21  
Schedule B-22

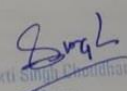
For, A.K. Kumar & Co.  
Chartered Accountants  
Firm Regd. No.: 308013E

In terms of our report of even date attached

Place : Gangtok  
Date: 10th November, 2019



  
Municipal Commissioner  
Gangtok Municipal Corporation  
Deoral, Sikkim

  
Shakti Singh Choudhary  
Mayor  
Gangtok Municipal Corporation