

Gangtok Municipal Corporation  
Income and Expenditure Statement  
for the period from 01-Apr-2019 to 31-Mar-2020

| Account Code. | Item/Head of Account  | Schedule No. | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|---------------|---|--------------|---------------------------|----------------------------|
| <b>A</b>      | <b>INCOME</b>   |              |                           |                            |
| 1100000       | Tax Revenue   | IE-1         | 95,10,673.00              | 85,18,912.00               |
| 1300000       | Rental Income from Municipal Properties   | IE-3         | 1,20,73,623.00            | 98,38,130.00               |
| 1400000       | Fees & User Charges   | IE-4         | 6,26,98,694.39            | 5,80,45,893.39             |
| 1500000       | Sale & Hire Charges   | IE-5         | 6,20,067.00               | 10,06,711.00               |
| 1600000       | Revenue Grants, Contributions & Subsidies   | IE-6         | 5,03,51,086.00            | 8,84,79,571.00             |
| 1700000       | Income from Investments   | IE-7         | 69,47,233.00              | 60,47,134.00               |
| 1710000       | Interest Earned   | IE-8         | 31,41,669.00              | 23,64,952.00               |
| 1800000       | Other Income  | IE-9         | 24,49,203.00              | 94,19,200.00               |
|               | <b>Total - INCOME</b>   |              | <b>14,77,92,448.39</b>    | <b>18,37,20,503.39</b>     |
| <b>B</b>      | <b>EXPENDITURE</b>  |              |                           |                            |
| 2100000       | Establishment Expenditures  | IE-10        | 7,66,34,780.00            | 6,02,59,580.00             |
| 2200000       | Administrative Expenses   | IE-11        | 61,74,880.00              | 71,77,657.00               |
| 2300000       | Operations & Maintenance  | IE-12        | 3,46,64,155.00            | 4,48,96,739.00             |
| 2400000       | Interest & Finance Expenses   | IE-13        | 97,493.00                 | 1,152.81                   |
| 2500000       | Programme Expenses  | IE-14        | 2,38,013.00               | 1,32,100.00                |
| 2720000       | Depreciation  |              | 96,34,171.00              | 68,55,270.00               |
|               | <b>Total - EXPENDITURE</b>  |              | <b>12,74,41,492.70</b>    | <b>11,93,22,498.81</b>     |
| <b>C</b>      | <b>Gross surplus/deficit of income over expenditure before Prior Period Items</b> |              | 2,03,50,955.69            | 6,43,98,004.58             |
| <b>D</b>      | Add/Less: Prior period Items (Net)  | IE-16        |                           | -25,425.00                 |
| <b>E</b>      | <b>Gross surplus/deficit of income over expenditure after Prior Period Items</b>  |              | 2,03,50,955.69            | 6,43,72,579.58             |
| <b>G</b>      | <b>Net Balance being surplus/deficit carried over to Municipal Fund</b>           |              | 2,03,50,955.69            | 6,43,72,579.58             |

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

Place : Gangtok  
Date : 28th September, 2020

B-21 For. A.K. Kumar & Co.  
B-22 Chartered Accountants  
Firm No. 308013E  
*(Signature)*  
Partner  
Membership No.: 813166  
Udin : 20013168AAAABP7655

*(Signature)*  
MUNICIPAL COMMISSIONER  
GANGTOK MUNICIPAL CORPORATION  
DEORALI, GANGTOK

*(Signature)*  
Shree Singh Choudhary  
Mayor  
Gangtok Municipal Corporation



**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          | 42,10,000.00              | 37,50,100.00               |
| 1108003      | Others Taxes -Entertainment Tax | 53,00,873.00              | 47,68,812.00               |
|              | <b>Total - Tax Revenue</b>      | <b>95,10,873.00</b>       | <b>85,18,912.00</b>        |

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 | 1,18,52,738.00            | 97,10,979.00               |
| 1302001      | Rent from Office Buildings -Rent from Offices / Godowns | 1,20,865.00               | 1,27,151.00                |
|              | <b>Total - Rental Income from Municipal Properties</b>  | <b>1,20,73,603.00</b>     | <b>98,38,130.00</b>        |

Schedule IE-4 Fees & User Charges

| Account Code | Particulars   | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--------------|---|---------------------------|----------------------------|
| 1401002      | Empanelment & Registration Charges -Empanelment and inspection fee          | 90,100.00                 | 80,300.00                  |
| 1401101      | Licensing Fees -Trade license fees  | 1,55,25,865.00            | 1,38,35,872.28             |
| 1401102      | Licensing Fees -Trade license Temporary Permission fee                      | 7,23,043.00               | 5,45,475.00                |
| 1401201      | Fees for Grant of Permit -Permit Fee  | 99,500.00                 | 1,09,100.00                |
| 1401202      | Fees for Grant of Permit -Fees from sanction of building plans              | 16,81,730.00              | 7,74,540.00                |
| 1401204      | Fees for Grant of permit - Taktal Charges                                   | 42,150.00                 |                            |
| 1401301      | Fees for Certificate or Extract -Fees from copies of plan                   | 3,150.00                  | 5,400.00                   |
| 1401302      | Fees for Certificate or Extract -Birth & Death Registration Fees (Vital Sta | 88,650.00                 | 16,650.00                  |
| 1401502      | Regularization Fees -Building construction regularization fees              | 14,41,775.00              | 15,08,052.00               |
| 1402006      | Penalties and Fines -Other Penalties and Fines                              | 9,93,580.00               | 8,45,498.00                |
| 1404001      | Other Fees -Advertisement fees  | 36,81,850.00              | 5,18,923.00                |
| 1404012      | Other Fees -Miscellaneous fees  | 5,29,117.00               | 7,43,053.00                |
| 1405002      | User Charges -Septic tank cleaning charges                                  | 27,500.00                 | 80,000.00                  |
| 1405005      | User Charges -Garbage Collection Charges                                    | 3,01,02,033.38            | 2,89,23,239.00             |

*Shashi Singh*  
Mayor  
Gangtok Municipal Corporation

*[Signature]*  
MUNICIPAL COMMISSIONER  
GANGTOK MUNICIPAL CORPORATION  
DEPT. OF GANGTOK



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## Gangtok Municipal Corporation

### Schedule forming part of Income and Expenditure Expenses

**Schedule IE-4 Fees & User Charges**

|  |   |                       |                       |
|--|---|-----------------------|-----------------------|
| 1405008                                | User Charges -Pay & Use tolls                     | 2,37,934.00           | 7,26,892.00           |
| 1405007                                | User Charges -Parking Space Charges (On contract) | 76,08,065.00          | 1,07,39,943.00        |
| 1405012                                | User Charges -Sanitation Charges                  | 10,729.00             | -                     |
| 1408001                                | Other Charges -Other Charges                      | 86,123.00             | 1,53,156.00           |
| <b>Total - Fees &amp; User Charges</b> |   | <b>6,26,98,694.39</b> | <b>5,80,45,893.39</b> |

**Schedule IE-5 Sale & Hire Charges**

| Account Code                           | Particulars  | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--|--|---------------------------|----------------------------|
| 1501004                                | Sale of Products -Sale of Compost Manure                 | 700.00                    | -                          |
| 1501101                                | Sale of Forms & Publications -Sale of tender papers      | 4,89,850.00               | 6,29,667.00                |
| 1501102                                | Sale of Forms & Publications -Sale of Trade License form | 0.00                      | 17,250.00                  |
| 1501104                                | Sale of Forms & Publications -Sale of Other Forms        | 2,800.00                  | 700.00                     |
| 1501202                                | Sale of stores & scrap -Obsolete Assets                  | 1,26,717.00               | 1,55,994.00                |
| 1504001                                | Hire Charges for Vehicles -Hire Charges for Vehicles     | 0.00                      | 4,500.00                   |
| <b>Total - Sale &amp; Hire Charges</b> |  | <b>6,20,067.00</b>        | <b>10,06,711.00</b>        |

**Schedule IE-6 Revenue Grants, Contd.**

| Account Code   | Particulars   | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--|---|---------------------------|----------------------------|
| 1601001  | Revenue Grants-From State Government                                | 48,92,000.00              | 3,34,17,050.00             |
| 1601002  | Revenue Grants-From Central Government                              | 4,32,00,000.00            | 5,37,40,500.00             |
| 1602001  | Re-imburement of expenses-From State Government                     | 22,53,350.00              | 22,88,890.00               |
| 1602003  | Re-imburement of expenses-From Other Organizations - Electricity Ch | 5,738.00                  | 23,211.00                  |
| <b>Total - Revenue Grants, Contributions &amp; Subsidies</b> |   | <b>5,03,61,088.00</b>     | <b>8,84,79,671.00</b>      |

**Schedule IE-7 Income from Investment**

| Account Code                           | Particulars              | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--|--------------------------|---------------------------|----------------------------|
| 1701001                                | Interest -Fixed deposits | 69,47,233.00              | 69,42,705.00               |
| 1701008                                | Interest -Other interest | 0.00                      | 1,04,428.50                |
| <b>Total - Income from Investments</b> |                          | <b>69,47,233.00</b>       | <b>69,47,134.00</b>        |

MUNICIPAL COMMISSIONER  
GANGTOK MUNICIPAL CORPORATION  
DEPT. OF FINANCE  
GANGTOK



Shankar Singh  
Mayor  
Gangtok Municipal Corporation

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**Gangtok Municipal Corporation**  
 Schedule forming part of Income and Expenditure Expenses

**Schedule IE-8**

Interest Earned

| Account Code | Particulars   | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--------------|---|---------------------------|----------------------------|
| 1711001      | Interest from Bank Accounts - Savings Bank Interest | 31,41,883.00              | 23,64,952.00               |
|              | <b>Total - Interest Earned</b>                      | <b>31,41,883.00</b>       | <b>23,64,952.00</b>        |

**Schedule IE-9**

Other Income

| Account Code | Particulars  | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--------------|--|---------------------------|----------------------------|
| 1806200      | Deferred Grant Income - Consolidated Deferred Grant Income | 4,48,917.00               | 6,66,917.00                |
| 1806205      | Deferred Grant Income - JNNURM - BSLIP                     | 15,99,456.00              | 85,44,716.00               |
| 1806207      | Deferred Grant Income (SJSRY)                              | 830.00                    | 7,567.00                   |
|              | <b>Total - Other Income</b>                                | <b>24,49,203.00</b>       | <b>94,19,200.00</b>        |

**Schedule IE-10**

Establishment Expend

| Account Code | Particulars   | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--------------|---|---------------------------|----------------------------|
| 2101001      | Salaries, Wages and Bonus - Salaries & Allowances - Officers          | 1,50,01,707.00            | 77,00,556.00               |
| 2101002      | Salaries, Wages and Bonus - Salaries & Allowances - Staff             | 2,06,56,315.00            | 1,45,94,663.00             |
| 2101003      | Salaries, Wages and Bonus - Wages                                     | 1,78,90,895.00            | 1,74,05,171.00             |
| 2101004      | Salaries, Wages and Bonus - Bonus & Ex-Gratia                         | 3,93,000.00               | 3,70,200.00                |
| 2101005      | Salaries, Wages and Bonus - Honorarium                                | 1,72,000.00               | 1,79,000.00                |
| 2101006      | Salaries, Wages and Bonus - Awards and Supplementary Pay              | 67,01,201.00              | 94,49,480.00               |
| 2101007      | Salaries, Wages and Bonus - Consolidated Pay                          | 28,73,870.00              | 32,38,380.00               |
| 2102001      | Benefits and Allowances - Remuneration & Fees (People Representative) | 40,84,108.00              | 30,18,400.00               |
| 2102002      | Benefits and Allowances - Allowances to People Representatives - Ward | 29,92,659.00              | 53,95,841.00               |
| 2102007      | Benefits and Allowances - Staff welfare expenses                      | 10,355.00                 | 3,92,150.00                |
| 2102008      | Benefits and Allowances - Medical Insurance for Employees             | 2,51,600.00               | 51,600.00                  |
| 2102010      | Conveyance allowance  | 17,000.00                 | 9,300.00                   |
| 2102012      | Annual Discretionary grant to soundtors                               | 1,60,000.00               | 1,66,000.00                |
| 2103004      | Pension - Contribution for Pension Deputation Staff                   | 10,66,651.00              | 8,86,494.00                |
| 2104005      | Other Terminal & Retirement Benefits - Leave Encashment               | 1,74,256.00               | 6,34,505.00                |
| 2104006      | Other Terminal & Retirement Benefits - Contribution for Leave Salary  | 15,68,721.00              | 11,72,999.00               |
| 2104008      | Other Terminal & Retirement Benefits - Employees Provident Fund Cash  | 26,13,742.00              | 26,33,601.00               |
|              | <b>Total - Establishment Expenditures</b>                             | <b>7,66,34,780.00</b>     | <b>6,02,69,580.00</b>      |

MUNICIPAL COMMISSIONER  
 GANGTOK MUNICIPAL CORPORATION  
 DEPT. OF GENERAL ADMINISTRATION



Chief Officer  
 Mayor  
 Gangtok Municipal Corporation

**Gangtok Municipal Corporation**  
Schedule forming part of Income and Expenditure Expenses  
Administrative Expenses

Schedule IE-11

| Account Code | Particulars   | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--------------|---|---------------------------|----------------------------|
| 2201101      | Office Maintenance -Electricity charges                             | 8,29,487.00               | 11,11,213.00               |
| 2201104      | Office Maintenance -Others  | 5,32,848.00               | 90,895.00                  |
| 2201105      | Office Maintenance-Linen & Furnishing                               | 4,494.00                  | 66,527.92                  |
| 2201201      | Communication Expenses-Telephone and Mobile expenses                | 15,502.00                 | 22,041.00                  |
| 2201231      | Communication Expenses-Postage and Courier expenses                 | 380.00                    | 1,000.00                   |
| 2202001      | Books & Periodicals -Magazines                                      | 4,826.00                  | 8,056.00                   |
| 2202002      | Books & Periodicals -Newspapers                                     | 10,258.00                 | 8,231.00                   |
| 2202101      | Printing and Stationery -Printing expenses                          | 1,30,948.00               | 12,152.00                  |
| 2202102      | Printing and Stationery -Stationery                                 | 5,32,571.00               | 6,71,761.08                |
| 2202103      | Printing and Stationery -Computer stationery and consumables        | 1,87,414.00               | 2,51,228.00                |
| 2203002      | Travelling & Conveyance -Fuel, Petrol and Diesel                    | 8,71,799.00               | 12,34,087.00               |
| 2203004      | Travelling & Conveyance -Tours & Travels                            | 4,88,914.00               | 8,31,388.00                |
| 2205001      | Audit Fees -Internal Audit Fees                                     | 3,54,000.00               | -                          |
| 2205002      | Audit Fees -External Audit Fees                                     | 29,800.00                 | 29,300.00                  |
| 2205100      | Legal Expenses -Consolidated Legal Expenses                         | 2,18,000.00               | 2,19,000.00                |
| 2205203      | Professional and Other Fees -Consultancy fees                       | 0.00                      | 7,820.00                   |
| 2206002      | Advertisement and Publicity -Advertisement expenses                 | 76,368.00                 | 1,86,294.00                |
| 2206004      | Advertisement and Publicity -Website and Internet Related Expenses  | 4,40,022.00               | 4,57,838.00                |
| 2206101      | Membership & subscriptions -Expenses for Membership & subscriptions | 23,800.00                 | 23,800.00                  |
| 2208001      | Other Administrative Expenses-Expenses for Meeting                  | 69,805.00                 | 2,20,438.00                |
| 2208003      | Other Administrative Expenses-Miscellaneous expenses                | 7,78,475.00               | 11,96,187.00               |
| 2208004      | Other Administrative Expenses-Medical Re-imburement                 | 4,40,304.00               | 91,983.00                  |
| 2208007      | Other Administrative Expenses - Hospitality Expenses                | 3,138.00                  | 2,18,260.00                |
| 2208008      | Other Administrative Expenses - Motor Vehicle Tax                   | 3,84,101.00               | 2,95,075.00                |
|              | <b>Total - Administrative Expenses</b>                              | <b>81,74,880.00</b>       | <b>71,77,667.00</b>        |

*[Handwritten Signature]*  
08/07/2020  
Municipal Corporation

*[Handwritten Signature]*  
MUNICIPAL COMMISSIONER  
GANGTOK MUNICIPAL CORPORATION  
DEURALI, GANGTOK





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                        | 79,61,510.00              | 84,01,940.00               |
| 2301003      | CONSUMPTION OF DIESEL FOR JOB   | 15,30,582.00              | 22,41,841.10               |
| 2303001      | Consumption of Stores -General Stores                                 | 5,99,420.00               | 10,40,492.00               |
| 2303006      | Consumption of Stores -Sanitary & Conservancy Store                   | 6,65,104.00               | 13,53,901.00               |
| 2305005      | Repairs & maintenance -Infrastructure Assets -Storm Water Drains      | 0.00                      | 8,08,400.00                |
| 2305008      | Repairs & maintenance-Infrastructure Assets- Iron Gratings            | 4,12,168.00               | 3,97,384.00                |
| 2305010      | Repairs & Maintenance-Infrastructure Assets-Open Drains               | 0.00                      | 3,99,947.00                |
| 2305011      | Repairs & Maintenance-Infrastructure Assets-Box Drains                | 34,18,841.00              |                            |
| 2305101      | Repairs & maintenance -Civic Amenities -Parks, Nurseries & Gardens    | 0.00                      | 2,25,000.00                |
| 2305104      | Repairs & maintenance -Civic Amenities -Parking Lots                  | 5,04,719.00               | 4,41,357.00                |
| 2305105      | Repairs & maintenance -Civic Amenities -Markets & Composes            | 750.00                    | 18,83,798.00               |
| 2305106      | Repairs & maintenance -Civic Amenities -Public Toilets                | 59,705.00                 | 14,86,208.00               |
| 2305118      | Repairs & Maintenance-Dumping yard & Land Fill Site                   | 3,80,028.00               | 6,82,983.00                |
| 2305121      | Repairs & Maintenance-Civic Amenities-Upkeep of Mg Marg               | 63,686.00                 | 62,388.00                  |
| 2305201      | Repairs & maintenance -Buildings -Office Buildings                    | 48,073.00                 | 18,16,445.00               |
| 2305205      | Repair & Maintenance( Compost Plant)                                  | 4,56,018.00               |                            |
| 2305303      | Repairs & maintenance -Vehicles -SWM Vehicles                         | 34,02,918.00              | 85,28,377.00               |
| 2305305      | Repairs & maintenance -Vehicles -Office Vehicles                      | 5,12,188.00               | 5,81,292.00                |
| 2305308      | Repair & Maintenance (Bull Dozer)                                     | 2,91,880.00               | 11,24,526.00               |
| 2305901      | Repairs & maintenance -Others -Furniture & Fixture                    | 36,587.90                 | 6,800.00                   |
| 2305903      | Repairs & maintenance -Others -Office Equipments                      | 6,372.00                  |                            |
| 2305906      | Repairs & maintenance -Others -Other fixed assets                     | 0.00                      | 58,214.00                  |
| 2305907      | Repairs & maintenance -Others -Computers and Accessories              | 24,332.00                 | 19,400.00                  |
| 2305908      | Repairs & maintenance -Others -Plant & Machinery                      | 0.00                      | 43,403.00                  |
| 2305909      | Repairs & Maintenance-Others -14th FC Grant                           | 73,72,540.00              | 90,42,486.00               |
| 2305910      | Repair & Maint. Others-BSUP Fund                                      | 3,11,778.00               | 71,86,998.00               |
| 2308003      | Other operating & maintenance expenses -Garbage & Clearance expen     | 54,21,000.00              | 34,86,733.00               |
| 2308008      | Other operating & maintenance expenses - Disposal of Pauper Dead Bn   | 1,00,320.00               |                            |
| 2308009      | Other operating & maintenance expenses- Fee control at Land Fill Site | 7,15,629.00               | 8,19,538.00                |
|              | <b>Total - Operations &amp; Maintenance</b>                           | <b>3,48,84,165.00</b>     | <b>4,48,96,738.00</b>      |



Municipal Commissioner  
Gangtok Municipal Corporation  
BEGALAI GANGTOK

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**Gangtok Municipal Corporation**  
 Schedule forming part of Income and Expenditure Expenses

**Schedule IE-13 Interest & Finance Exp**

| Account Code | Particulars   | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--------------|---|---------------------------|----------------------------|
| 2405001      | Interest on Loans from Banks & Other Financial Institutions - interest on | 95,726.00                 |                            |
| 2407003      | Bank Charges - Bank Charges and other Commission Charges                  | 1,767.70                  | 1,152.81                   |
|              | <b>Total - Interest &amp; Finance Expenses</b>                            | <b>97,493.70</b>          | <b>1,152.81</b>            |

**Schedule IE-14 Programme Expenses**

| Account Code | Particulars                       | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--------------|-----------------------------------|---------------------------|----------------------------|
| 2502009      | Own Program - Public Awareness    | 0.00                      | 7,560.00                   |
| 2502012      | Swachh Bharat Abhiyan Expenses    | 2,36,013.00               | 1,24,940.00                |
|              | <b>Total - Programme Expenses</b> | <b>2,36,013.00</b>        | <b>1,32,500.00</b>         |

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                |
| 2722005      | Buildings - Building attached to Treatment Plants | 27,821.00                 |                            |
| 2722006      | Buildings - Building attached to Civic Amenities  | 1,458.00                  | 1,458.00                   |
| 2722010      | Building - Public Toilet                          | 22,678.00                 | 16,746.00                  |
| 2723001      | Roads & Bridges - Concrete Roads                  | 1,82,453.00               | 1,82,453.00                |
| 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                 | 13,289.00                  |
| 2723301      | Public Lighting System - Lamp posts               | 11,290.00                 |                            |
| 2723304      | Public Lighting System - Others                   | 0.00                      | 11,290.00                  |
| 2723401      | Public Works - Protective Wall                    | 14,438.00                 | 14,438.00                  |
| 2723403      | Public Works - Footpath                           | 44,74,807.00              | 28,97,883.00               |
| 2724002      | Plant & Machinery - SWM Equipments                | 1,04,788.00               | 1,04,788.00                |
| 2724065      | Plant & Machinery - Sewerage Plant                | 2,04,593.00               | 2,04,593.00                |





**Gangtok Municipal Corporation**  
Schedule forming part of Income and Expenditure Expenses

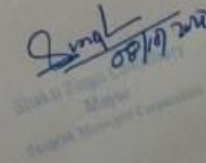
Depreciation

| Account Code | Particulars  | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--------------|--|---------------------------|----------------------------|
| 2725001      | Vehicles - Motor Car   | 81,144.00                 | 81,144.00                  |
| 2725002      | Vehicles - Jeep  | 5,96,512.00               | 5,14,827.00                |
| 2725004      | Vehicles - Trucks  | 11,87,756.00              | 10,49,832.00               |
| 2725006      | Vehicles - Cranes  | 13,289.00                 | 13,289.00                  |
| 2725009      | Vehicles - JCB   | 1,43,405.00               |                            |
| 2726002      | Office & Other Equipments - Computers  | 6,72,487.00               | 6,86,285.00                |
| 2726004      | Office & Other Equipments - Photo-copiers                                      | 37,515.00                 | 37,515.00                  |
| 2726007      | Office & Other Equipments - Others   | 95,217.00                 | 95,217.00                  |
| 2727001      | Furniture, Fixtures, Fittings and Electrical Appliances - Wooden Furniture     | 1,29,285.00               | 1,29,285.00                |
| 2727002      | Furniture, Fixtures, Fittings and Electrical Appliances - Metal Furniture      | 87,378.00                 | 96,701.00                  |
| 2727003      | Furniture, Fixtures, Fittings and Electrical Appliances - Electrical Items etc | 87,714.00                 | 87,714.00                  |
| 2727004      | Furniture, Fixtures, Fittings and Electrical Appliances - Others               | 2,48,994.00               | 2,41,875.00                |
| 2728000      | Other Fixed Assets (please specify) - Consolidated Depreciation on Other       | 6,03,256.00               |                            |
| 2728002      | Fixed Assets - Intangible Assets - Software                                    | 74,400.00                 | 74,400.00                  |
|              | <b>Total - Depreciation</b>  | <b>96,34,171.00</b>       | <b>68,56,270.00</b>        |

Schedule IE-18 : Prior Period Items (Net)

| Account Code | Particulars                     | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--------------|---------------------------------|---------------------------|----------------------------|
|              | Total Income (a)                | 0.00                      | -                          |
| 285100100    | Expenses-Adjustment of Expenses | 0.00                      | 25,425.00                  |
|              | Total Expenditure (b)           | 0.00                      | 25,425.00                  |
|              | Total Prior Period (Net) (a-b)  | 0.00                      |                            |

  
**MUNICIPAL COMMISSIONER**  
 GANGTOK MUNICIPAL CORPORATION  
 DEORALI, GANGTOK

  
 Shri B. Singh  
 Mayor  
 Gangtok Municipal Corporation

