

Gangtok Municipal Corporation
Receipt and Payment Statement
for the period from 01-Apr-2020 to 31-Mar-2021

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	6,044.00	13,588.00				
4501003	Cheques in hand	-	-				
4502001	Oriental Bank of Commerce -A/c No 1602	97,190.00	93,770.00				
4502002	Oriental Bank of Commerce -A/c No 1480	-	698.00				
4502003	Oriental Bank of Commerce- A/c No.-0031	3,225.00	1,83,821.00				
4502004	Bank of Baroda-24950100011164	5,41,791.30	3,81,647.20				
4502201	Axis Bank - Revenue Account	4,22,054.06	4,24,632.07				
4502202	Axis Bank (4457) - BRGF	-	39.00				
4502203	Axis Bank (1710) - Expenses Account	1,63,82,901.46	37,91,328.86				
4502204	Allahabad Bank 3016104099-1	84,031.00	50,453.00				
4502205	Allahabad Bank Q/D A/c -5051232885	-	-				
4504201	Axis Bank (5936) - SJSTRY	-	-				
4504202	Axis Bank (6275) - Disaster Management	12,24,292.00	11,62,250.00				
4504203	Axis Bank (8064) - GMC Relief Fund	-	-				
4504204	Axis Bank (6267) - BSUP	57,58,460.50	63,29,599.50				
4504205	HDFC (0282) - 13th FC Grant	15,013.83	13,083.83				
4504206	Axis Bank Account 914010019852714(Infrastructure fund HUDCO & Others)	75,006.00	72,430.00				
4504207	HDFC Bank(Challenge Fund from MoUD)	13,319.00	11,857.00				
4504208	ICICI Bank- 14th F.C. Grants	6,17,03,054.00	6,27,34,792.00				
4504209	Axis Bank (1502)- ICLEI	16,538.00	15,971.00				
4504210	ICICI Bank-CSR	692.00	692.00				
4504211	ICICI Revene Account-04701004533	31,07,855.00	3,67,97,365.00				
4504304	SISCO Bank Pvt. Ltd.-100135903100222	10,13,640.00	-				
		9,04,65,107.15	11,20,98,017.46				

9/ed/20
Municipal Commissioner
Gangtok Municipal Corporation
Dehradun Siklum

S. P. Bhunia
Deputy 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.)
	Operating Receipts				Operating Payments		
1108002	Others Taxes -Toll Tax	28,89,328.00	-	2101001	Salaries, Wages and Bonus -Salaries & Allowances - Officers	-	52,267.00
1108003	Others Taxes -Entertainment Tax	27,46,951.00	53,00,873.00	2101002	Salaries, Wages and Bonus -Salaries & Allowances - Staff	-	62,170.00
1301002	Rent from Civic Amenities -Rent from Shopping Complexes	97,28,512.00	77,98,272.00	2101003	Salaries, Wages and Bonus -Wages	27,000.00	90,770.00
1302001	Rent from Office Buildings -Rent from Offices / Godowns	1,63,626.33	1,20,885.00	2101004	Salaries, Wages and Bonus -Bonus & Es-Grata	4,50,000.00	3,93,000.00
1401002	Empanelment & Registration Charges - Empanelment and inspection fees	80,000.00	90,100.00	2101005	Salaries, Wages and Bonus -Honorarium	1,57,000.00	1,59,000.00
1401101	Licensing Fees -Trade license fees	72,623.00	47,025.00	2101006	Salaries, Wages and Bonus -Arrears and Supplementary Pay	6,35,358.00	67,01,201.00
1401102	Licensing Fees -Trade license Temporary Permission fee	3,31,000.00	7,23,043.00	2101007	Salaries, Wages and Bonus -Consolidated Pay	23,826.00	-
1401201	Fees for Grant of Permit -Permit Fee	79,800.00	99,500.00	2102001	Benefits and Allowances -Remuneration & Fees (People Representatives) - Ward Councillors, Mayor and MIC Members, etc.	-	3,20,000.00
1401202	Fees for Grant of Permit -Fees from sanction of building plans	4,77,275.00	16,61,730.00	2102002	Benefits and Allowances -Allowances to People Representatives - Ward Councillors, Mayor and MIC Members, etc.	-	1,80,000.00
1401204	Fees for Grant of permit - Tarkal Charges	31,610.00	42,150.00	2102007	Benefits and Allowances -Staff welfare expenses	10,57,755.00	10,955.00
1401301	Fees for Certificate or Extract -Fees from copies of plan	200.00	3,150.00	2102009	Benefits and Allowances -Medical Insurance for Employees	-	39,000.00
1401302	Fees for Certificate or Extract -Birth & Death Registration Fees (Vital Statistics)	22,050.00	68,850.00	2102010	Conveyance allowance	17,833.00	17,000.00
1401502	Regularization Fees -Building construction regularization fees	11,09,898.00	14,41,775.00	2102012	Annual Discretionary grant to councillors	80,000.00	1,80,000.00
1402005	Penalties and Fines -Penalty for Unauthorized Construction	1,64,830.00	-	2104005	Other Terminal & Retirement Benefits -Leave Encashment	-	1,74,256.00
1402008	Penalties and Fines -Other Penalties and Fines	33,470.00	74,225.00	2104006	Other Terminal & Retirement Benefits - Contribution for Leave Salary	-	15,741.00
1404001	Other Fees -Advertisement fees	7,89,987.00	12,44,522.00	2104008	Other Terminal & Retirement Benefits - Employees Provident Fund Contribution	-	8,246.00
1404012	Other Fees -Miscellaneous fees	-	3,26,599.00	2201101	Office Maintenance -Electricity charges	8,47,452.00	5,86,457.00
1405002	User Charges -Septic tank cleaning charges	4,500.00	23,500.00	2201104	Office Maintenance -Others	1,26,192.00	30,850.00
1405005	User Charges -Garbage Collection Charges	3,86,14,709.00	4,64,90,228.39	2201105	Office Maintenance-Linen & Furnishing	-	1,950.00
1405006	User Charges -Pay & Use toilets	3,25,734.00	2,37,934.00				
1405007	User Charges -Parking Space Charges (On contract)	1,44,145.00	16,33,384.00				

P. Singh
Municipal Commissioner
Gangtok Municipal Corporation
Darjeeling, Sikkim

S. K. Bhutia
Deputy 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.)
1405012	User Charges -Sanitation Charges	35,515.00	10,729.00	2201201	Communication Expenses-Telephone and Mobile expenses	13,628.00	12,729.00
1501004	Sale of Products -Sale of Compost Manure	300.00	700.00	2201203	Communication Expenses-Postage and Courier expenses	-	380.00
1501101	Sale of Forms & Publications -Sale of tender papers	5,33,095.00	4,89,850.00	2202001	Books & Periodicals -Magazines	300.00	3,413.00
1501104	Sale of Forms & Publications -Sale of Other Forms	79,400.00	2,800.00	2202002	Books & Periodicals -Newspapers	11,485.00	8,603.00
1501202	Sale of stores & scrap -Obsolete Assets	-	1,26,717.00	2202003	Books & Periodicals -Books	3,338.00	-
1601001	Revenue Grants-From State Government	6,26,32,000.00	48,92,000.00	2202101	Printing and Stationery -Printing expenses	1,20,667.00	1,30,946.00
1601002	Revenue Grants-From Central Government	14,64,16,500.00	4,32,00,000.00	2202102	Printing and Stationery -Stationery	5,55,099.00	2,75,492.00
1601004	Revenue Grants-From Other Organizations	48,98,408.00	-	2202103	Printing and Stationery -Computer stationery and consumables	40,955.00	40,349.00
1602001	Re-imbursment of expenses-From State Government	5,25,000.00	22,53,350.00	2203002	Travelling & Conveyance -Fuel, Petrol and Diesel	8,13,505.00	8,71,759.00
1602003	Re-imbursment of expenses-From Other Organizations - Electricity Charges	-	5,736.00	2203004	Travelling & Conveyance -Tours & Travels	31,906.00	4,15,731.00
1701001	Interest -Fixed deposits	20,85,091.00	12,10,945.00	2205002	Audit Fees -External Audit Fees	29,500.00	29,500.00
		27,50,17,557.33	11,96,29,372.39	2205109	Legal Expenses -Consolidated Legal Expenses	2,16,000.00	1,98,000.00
				2206002	Advertisement and Publicity -Advertisement expenses	1,54,728.00	75,368.00
				2206004	Advertisement and Publicity -Website and Internet Related Expenses	74,019.00	5,546.00
				2206101	Membership & subscriptions -Expenses for Membership & subscriptions	-	23,600.00
				2208001	Other Administrative Expenses-Expenses for Meeting	30,009.00	69,615.00
				2208003	Other Administrative Expenses-Miscellaneous expenses	4,90,146.00	7,31,753.00

P. Singh
Municipal Commissioner
Gangtok Municipal Corporation
District Sikkim

P. Singh
A. K. KUMAR & CO
CHARTERED ACCOUNTANTS
Palden Bhutia
Deputy 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.)
				2208004	Other Administrative Expenses-Medical Re- imbursement	2,05,160.00	4,40,504.00
				2208007	Other Administrative Expenses - Hospitality Expenses	3,136.00	3,136.00
				2208009	Other Administrative Expenses - Motor Vehicle Tax	1,64,933.00	3,38,441.00
				2208011	Other Administrative Expenses- Compensation (Damages)	20,00,000.00	-
				2301001	Power & Fuel -Consumption of Diesel and Petrol	67,43,999.00	72,63,170.00
				2301003	CONSUMPTION OF DIESEL FOR JCB	17,94,158.00	15,30,562.00
				2303001	Consumption of Stores -General Stores	32,795.00	-
				2303006	Consumption of Stores -Sanitary & Conservancy Store	3,560.00	4,000.00
				2305003	Repairs & maintenance -Infrastructure Assets - Water supply Network	99,600.00	-
				2305008	Repairs & maintenance-Infrastructure-Assets- Iron Gratings	5,95,143.00	-
				2305105	Repairs & maintenance -Civic Amenities - Markets & Complexes	2,05,432.00	750.00
				2305106	Repairs & maintenance -Civic Amenities - Public Toilets	6,93,445.00	-
				2305119	Repairs & Maintenance-Dumping yard & Land Fill Site	3,56,869.00	1,28,729.00
				2305201	Repairs & maintenance -Buildings -Office Buildings	99,508.00	-
				2305205	Repair & Maintenance(Compost Plant)	-	22,994.00
				2305302	Repairs & maintenance -Vehicles -Light Passenger Vehicles	20,461.00	-
				2305303	Repairs & maintenance -Vehicles -SWM Vehicles	15,60,886.00	6,00,722.00
				2305305	Repairs & maintenance -Vehicles -Office Vehicles	6,43,003.00	3,63,404.00
				2305306	Repair & Maintenance (Bull Dozer)	6,39,053.00	-

[Signature]
Municipal Commissioner
Gangtok Municipal Corporation
Deorali Sikim



[Signature]
Shreeing Palten Bhutia
Deputy Mayor
Gangtok Municipal Corporation

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

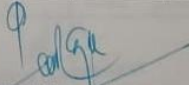
Account Code	Head Of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)	Account Code	Head Of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)
				2305901	Repairs & maintenance -Others -Furniture & Fixture	38,100.00	-
				2305903	Repairs & maintenance -Others -Office Equipments	30,556.00	6,372.00
				2305906	Repairs & maintenance -Others -Other fixed assets	1,700.00	-
				2305907	Repairs & maintenance -Others -Computers and Accessories	37,583.00	24,332.00
				2305909	Repairs & Maintenance-Others-14th FC Grant	3,99,000.00	-
				2308003	Other operating & maintenance expenses - Garbage & Clearance expenses	80,29,565.00	54,21,000.00
				2308008	Other operating & maintenance expenses - Disposal of Pauper Dead Bodies	-	1,00,320.00
				2308009	Other operating & maintenance expenses- Flea control at Land Fill Site - Martam	5,32,562.00	7,15,629.00
				2308010	Other Operating & maintenance expenses - Covid 19 expenses	3,61,275.00	-
				2407002	Bank Charges -Cheque Book and Statement Charges	17.70	-
				2407003	Bank Charges -Bank Charges and other Commission Charges	10,907.10	1,767.70
				2502012	Swacha Bharat Abhiyan Expenses	-	2,36,013.00
						3,13,20,125.80	2,90,77,492.70
	Non-Operating Receipts				Non-Operating Payments		
1711001	Interest from Bank Accounts -Savings Bank Interest	1563992.00	3141669.00	2727001	Furniture, Fixtures, Fittings and Electrical Appliances -Wooden Furniture	35,164.00	-
2101007	Salaries, Wages and Bonus -Consolidated Pay	0.00	30000.00	3111202	Special Funds - Gangtok Municipal Corporation - BSUP	20,03,182.00	-
3101001	Municipal Fund -Previous Year Closing Balance	510092.00	142390.00	3201017	Central Govt.- Swacha Bharat Abhiyan (I.E.C & C.B)	-	1,80,596.00
3111202	Special Funds - Gangtok Municipal Corporation - BSUP	0.00	219675.00	3202005	State Government -Land Revenue & Disaster Management	62,320.00	-
3201003	Central Government -13 th Finance Commission	0.00	1930.00	3305001	Loans from Banks and Other Financial Institutions - Loans from Banks	83,64,652.00	-
3201013	Central Government -National Rural Health Mission	18483.00	43800.00				

Paksa
Municipal Commissioner
Gangtok Municipal Corporation
Deorali Sikkim

Shutia
Tshering Palden
Deputy 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.)
3201015	Central Govt.-Challenge Fund MoUD	-	1,462.00	3401002	From Contractors/Suppliers -Security Deposit - Municipal Fund	1,33,02,123.00	-
3201017	Central Govt. - Swacha Bharat Abhiyan (I.E.C & C.B)	46,88,725.00	-	3501001	Creditors -Suppliers Control Account	7,01,57,409.00	3,43,55,159.00
3202005	State Government -Land Revenue & Disaster Management	-	42,042.00	3501002	Creditors -Contractors Control Account	1,36,10,029.00	-
3202008	State Government -Others	7,69,744.00	-	3501003	Creditors -Expenses Payable	1,67,42,746.00	37,19,222.00
3202009	State Government- Swacha Bharat Abhiyan	-	3,420.00	3501101	Employee Liabilities -Salary Payable (staff and officers)	2,27,62,824.00	2,21,65,608.00
3203001	Special Funds received for Infrastructures	2,318.00	2,576.00	3501104	Employee Liabilities -Provident Fund Payable	-	9,94,310.00
3206001	International Orgainsation- I C L E I	511.00	567.00	3501105	Employee Liabilities -Pension Liabilities	26,77,230.00	26,52,633.00
3305001	Loans from Banks and Other Financial Institutions - Loans from Banks	-	73,00,000.00	3501110	Employee Liabilities - Other Liabilities	2,12,98,361.00	2,59,10,507.00
3401002	From Contractors/Suppliers -Security Deposit - Municipal Fund	-	1,00,99,831.00	3502001	Recoveries payable -P.F. Deductions	50,65,900.00	39,90,600.00
3408002	From Others -From Other Agencies	10,000.00	40,000.00	3502002	Recoveries payable -Insurance Premium Deductions	10,60,320.00	8,79,009.00
3408003	From others-Security Deposit-Building Construction	13,00,300.00	16,45,000.00				
3408004	Form Others- Security Deposit-Empanelment	15,000.00	-	3502005	Recoveries payable -Profession Tax Deduction	1,32,700.00	1,12,400.00
3504118	Advance Collection of Revenues - Advance Receipts - Other Revenues	4,28,148.00	75,40,092.00	3502006	Recoveries payable -TDS - Employees	4,67,181.00	5,70,715.00
3508001	Miscellaneous Liabilities-Store Cheques	16,38,561.00	1,56,926.00	3502009	Recoveries payable -TDS - Contractors	27,397.00	9,865.00
4608004	Other current assets -Others	2,25,81,200.00	-	3502016	Recoveries payable -Bank Loan	66,07,944.00	62,57,412.00
		3,35,27,074.00	3,04,11,380.00	3502017	Recoveries payable -Group Insurance /Salary Saving scheme	18,195.00	22,120.00
				3502018	Recoveries payable -Other Deductions	4,99,341.00	6,44,012.00
				3502019	Recoveries payable - CPF Deduction	14,78,596.00	14,27,108.00
				3502020	Recoveries payable - EPF Deduction	47,83,076.00	45,28,029.00


 Municipal Commissioner
 Gangtok Municipal Corporation
 Deorali, 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.)
				3502021	Recoveries Payable-GST TDS	16,17,052.00	4,13,578.00
				4106002	Office & Other Equipments -Computers	44,290.00	2,82,980.00
				4106009	Office & Other Equipments -Others	29,963.00	3,32,312.00
				4107002	Furniture, Fixtures, Fittings and Electrical Appliances -Metal Furniture	64,511.00	-
				4107004	Furniture, Fixtures, Fittings and Electrical Appliances -Others	-	12,744.00
				4121001	CWIP out of Specific Grants -Building	1,55,44,105.00	-
				4208001	Other investments -Fixed Deposits with Banks	11,15,41,053.00	2,98,76,936.00
				4601004	Loans and advances to employees -Advance for Festivals	2,95,000.00	3,63,500.00
				4601007	Loans and advances to employees -Temporary Advances (For Official Purpose)	55,000.00	6,00,000.00
				4603000	Loans to Others -Consolidated Loans to Others	-	40,000.00
				4604001	Advance to Suppliers and contractors -Public Works/Assets	3,41,643.00	9,58,300.00
				4604002	Advance to Suppliers and contractors - Stores/Materials supply	12,01,909.00	-
				4605000	Advance to others -Consolidated Advances to others	-	9,77,415.00
				4608004	Other current assets -Others	-	3,17,800.00
					Closing Balances #	32,18,91,226.00	14,25,94,670.00
				4501001	Cash in hand	-	6,044.00
				4501002	Stamps in hand	-	-
				4501003	Cheques in hand	6,30,000.00	-
				4502001	Oriental Bank of Commerce -A/c No 1602	97,190.00	97,190.00
				4502002	Oriental Bank of Commerce -A/c No 1480	-	-


 Municipal Commissioner
 Gangtok Municipal Corporation
 Deerali 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.)
				4502003	Oriental Bank of Commerce- A/c No-40031	46,91,950.00	3,225.00
				4502004	Bank of Baroda -24950100011164	9,45,139.20	5,41,791.30
				4502005	Bank of Baroda OD A/c-24950400000127	-	-
				4502201	Axis Bank - Revenue Account	5,52,080.39	4,22,054.06
				4502202	Axis Bank (4457) - BRGF	-	-
				4502203	Axis Bank (1710) - Expenses Account	3,59,796.46	1,63,82,901.46
				4502204	Allahabad Bank 5016104099-1	50,508.00	84,031.00
				4502205	Allahabad Bank O/D A/c -50512332885	-	-
				4504201	Axis Bank (5956) - SJSRY	-	-
				4504202	Axis Bank (6275) - Disaster Management	-	12,24,292.00
				4504203	Axis Bank (8064) - GMC Relief Fund	-	-
				4504204	Axis Bank (6267) - BSUP	37,39,249.50	57,58,460.50
				4504205	HDFC (0282) - 13th FC Grant	15,013.83	15,013.83
				4504206	Axis Bank Account914010019852714(Infrastructure fund HUDCO & Others)	77,324.00	75,006.00
				4504207	HDFC Bank(Challange Fund from MoUD)	13,319.00	13,319.00
				4504208	ICICI Bank- 14th F.C. Grants	1,15,64,587.40	6,17,03,054.00
				4504209	Axis Bank (1502)- ICLEI	17,049.00	16,538.00
				4504210	ICICI Bank-CSR	-	692.00
				4504211	ICICI Revenue Account-04701004533	30,35,642.00	31,07,855.00
				4504212	ICICI Expense Account-139901000766	1,68,61,854.00	-
				4504213	ICICI BANK- 15th F.C Grants	2,16,390.00	-
				4504214	ICICI Bank OD A/c-047005000775	-	-
				4504215	ICICI Bank-Disaster Management Fund-139901000784	12,61,722.00	-
				4504304	SISCO Bank Pvt. Ltd -100135003100222	16,69,571.90	10,13,640.00
						4,57,98,386.68	9,04,65,107.15
GRAND TOTAL		39,90,09,738.48	26,21,38,769.85			39,90,09,738.48	26,21,37,269.85

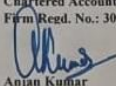
Significant Accounting Policies
Notes to Accounts

In terms of our report of even date attached

Place : Gangtok
Date : 29th October, 2021

Schedule B-21
Schedule B-22


Municipal Commissioner
Gangtok Municipal Corporation
Deorali Sikkim

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

Anjan Kumar
Proprietor
Membership No.: 013166
UDIN: 21013166AAAACX9189

