A.K. Kumar & Company
Chartered Accountants

GANGTOK MUNICIPAL CORPORATION
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

GANGTOK, SIKKIM

Gangtok Municipal Corporation
Balance Sheet
as at : 31-Mar-2022

	Description of Items	Schedule Code.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
A	**SOURCES OF FUNDS**			
A1	**Reserves and Surplus**			
	Municipal (General) Fund	B-1	525,605,323.09	434,876,125.93
	Earmarked Funds	B-2	17,913,624.00	23,290,505.50
	Reserves	B-3	15,677,563.00	16,121,819.00
	Total Reserves and Surplus		**559,196,510.09**	**474,288,450.43**
A2	Grants, Contributions for Specific Purpose	B-4	28,390,323.00	27,092,744.00
A3	**Loans**			
	Secured loans		-	-
	Unsecured loans	B-5	23,289,211.00	-
	Total Loans		**23,289,211.00**	-
	TOTAL SOURCES OF FUNDS [A1-A3]		**610,876,044.09**	**501,381,194.43**

A. K. KUMAR & CO. CHARTERED ACCOUNTANTS

Gangtok Municipal Corporation
as at : 31-Mar-2022

B	APPLICATION OF FUNDS	Schedule Code.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
B1	Fixed Assets			
	Gross Block			
	Less: Accumulated Depreciation	B-11	296,499,981.00	104,241,294.00
	Net Block		65,216,005.27	45,689,844.25
	Gross Block		231,283,975.73	118,551,449.75
	Total Fixed Assets		10,714,277.00	101,054,916.00
B2	**Investments**		241,998,252.73	219,606,365.75
	Investment - General Fund			
	Total Investments	B-12	139,843,649.97	201,824,062.00
B3	**Current assets, loans & advances**		139,843,649.97	**201,824,062.00**
	Sundry Debtors (Receivables)			
	Prepaid expenses	B-15	129,919,663.00	12,584,242.00
	Cash and Bank Balances	B-16	-	-
	Loans, advances and deposits	B-17	100,854,635.39	45,708,386.68
	Total Current Assets	B-18	45,380,446.00	43,370,127.00
B4	**Current Liabilities and Provisions**		276,154,744.39	**101,752,755.68**
	Deposits received			
	Other liabilities (Sundry Creditors)	B-7	38,778,147.00	13,730,659.00
	Provisions	B-9	8,347,456.00	8,071,330.00
	Total Current Liabilities	B-10	-	-
B-5	Net Current Assets (B3-B4)		47,120,603.00 229,034,141.39	**21,801,989.00** 79,950,766.68
	Total TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		610,876,044.09	501,381,194.43

Significant Accounting Policies B-21
Notes to Accounts B-22

In terms of our report of even date attached

Place Gangtok
Dated 24th August, 2022

For, A.K. Kumar
Chartered Accountants
Firm Regn. No. : 308013E

Aajan Kumar
Proprietor
Membership No.: 013166
UDIN:- 22013166AQIHCR3170

A. K. KUMAR & CO. CHARTERED ACCOUNTANTS

Gangtok Municipal Corporation

Schedule forming notes to Accounts Continue......

Schedule B-1 **Municipal (General) Fund**

Account Code	Particulars	Opening Balance as per the last account (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
3101000	Municipal Fund -Consolidated Municipal Fund	434,884,049.93	852,616.00	435,736,665.93	45,292.50	435,691,373.43
3109000	Excess of Income over Expenditure -Year end Surplus	-	254,939,169.58	254,939,169.58	165,025,219.92	89,913,949.66
		434,884,049.93	**254,939,169.58**	**690,675,835.51**	**165,025,219.92**	**525,605,323.09**

Schedule B-2 **Earmarked Funds (Special Funds/Sinking Fund/Trust or Agency Fund)**

Account Code	Particulars	Opening Balance as per the last account (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
3111202	Special Funds - Gangtok Municipal Corporation - BSUP	3,683,712.50	82,137.50	3,765,850.00	3,765,850.00	-
3123008	Special Funds -Gangtok Municipal Corporation - Utilised - BSUP	19,606,793.00	-	19,606,793.00	1,693,169.00	17,913,624.00
		23,290,505.50	**82,137.50**	**23,372,643.00**	**5,459,019.00**	**17,913,624.00**

Schedule B-3 **Reserves**

Account Code	Particulars	Opening Balance as per the last account (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
3121101	Capital Reserve -Fixed Assets against Grant Funds	0.00	-	-	-	-
3123007	Special Funds - Utilized (Defered Grant) - SJSRY	76,136.00	-	76,136.00	830.00	75,306.00
3123009	Special Funds - Utilized (Deferred Grants) - State Government Others	2,732,960.00	-	2,732,960.00	113,999.00	2,618,961.00
3123010	Special Fund-Utilized(Deferred Grants)- Challenge Fund MOUD	10,961,592.00	-	10,961,592.00	124,834.00	10,836,758.00
3123011	Special Funds-Utilized (Deffered Grants)-ICLEI	2,351,131.00	-	2,351,131.00	204,593.00	2,146,538.00
		16,121,819.00	-	**16,566,075.00**	**444,256.00**	**15,677,563.00**

Gangtok Municipal Corporation
Schedule forming notes to Accounts Continue......

Schedule B-4 Grants & Contribution for Specific Purposes

Particulars	Grants From Central Goverment	Grants From State Goverment	Grants From Other Goverment Agencies	Grants From Financial Institutions	Grants From Welfare Bodies	Grants From International Organizations	Others
(a) Opening Balance	4,797,394.00	22,200,285.00	77,324.00	692.00	-	17,049.00	-
(b)Grant movement during the year *							
Central Government -National Rural Health Mission(3201013)	659,225.00	-	-	-	-	-	-
Central Govt - Swacha Bharat Abhiyan (I.E.C & C.B)(3201017)	-21,600.00	-	-	-	-	-	-
State Government -Land Revenue & Disaster Management(3202005)	-	-	-	-	-	-	-
State Government -Others(3202008)	-	659,954.00	-	-	-	-	-
Special Funds received for Infrastructure(3203001)	-	-	-	-	-	-	-
International Organization-I.C.L.E.I.(3206001)	-	-	-	-	-	-	-
Total (a+b)	**5,435,019.00**	**22,860,239.00**	**77,324.00**	**692.00**	-	**17,049.00**	-

B-5 Secured loans

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
3305000	Loans from Banks & Other Financial Institutions -Consolidated Loans from Banks & Other Financial Institutions	-	-
3305001	Loans from Banks and Other Financial Institutions - Loans from Banks(ICICI Bank O/D A/C- 00182	23,289,211.00	-
	Total Secured loans	-	-

Gangtok Municipal Corporation
Schedule forming notes to Accounts Continue......

B-7 Deposits received

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
3401000	From Contractors/Suppliers -Consolidated Deposits received from Contractors/Suppliers		
3401002	From Contractors/Suppliers -Security Deposit - Municipal Fund	-	-
3401004	From Contractors/Suppliers -Security Deposit - Schemes	9,280,484.00	8,189,409.00
3408001	From Others -RTI Fees	3,000.00	-
3408002	From Others -From Other Agencies	30.00	30.00
3408003	From others-Security Deposit-Building Construction	2,229,496.00	-
3408004	Form Others- Security Deposit-Empanelment	27,215,137.00	5,500,300.00
		50,000.00	15,000.00
	Total Deposits received	**38,778,147.00**	**13,704,739.00**

B-6 Unsecured loans

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
3504009	Temporary Loans Transfer from Bank A/c withing GMC	-	-
	Total Unsecured loans	-	-

Schedule B-9 Other liabilities (Sundry Creditors)

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
3501001	Creditors -Suppliers Control Account	2,041,934.00	2,508,634.00
3501002	Creditors -Contractors Control Account	45,313.00	-
3501003	Creditors -Expenses Payable	349,941.00	459,889.00
3502016	Recoveries payable -Bank Loan	0.00	-
3502020	Recoveries payable - EPF Deduction	1,005,540.00	506,777.00
3502021	Recoveries Payable-GST TDS	2,733.00	2,426.00
3503000	Government Dues payable-Consolidated Government dues payable	19.00	19.00
3502018	Recoveries payable -Other Deductions	2,579.00	-
3504109	Advance Collection of Revenues - Advance Receipts - Rent Year 1	288,704.00	213,812.00
3504118	Advance Collection of Revenues - Advance Receipts - Other Revenues	428,148.00	428,148.00
3508001	Miscellaneous Liabilities-Stale Cheques	3,977,543.00	3,977,545.00
	Total Other liabilities (Sundry Creditors)	**8,342,456.00**	**8,097,250.00**

Gangtok Municipal Corporation
Schedule forming notes to Accounts Continue......

Schedule B-10 Provisions

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
3601000	Provisions for Expenses -Consolidated Provision for Expenses	-	-
	Total Provisions	-	-

Schedule B-11 Fixed Assets

Account Code	Particulars	Gross Block: Opening Balance	Gross Block: Additionsduring the period Balance	Gross Block: Deductions during the period	Gross Block: Cost at the end of year	Accumulated Depriciation: Opening Balance	Accumulated Depriciation: Additionsduring the period Balance	Accumulated Depriciation: Deductions during the period	Accumulated Depriciation: Total at the end of year	Net Block: At the end of current year	Net Block: At the end of previous year
1	2	3	4	5	6	7	8	9	10	11	12
4101000	Land	11,247,520.00	-	-	11,247,520.00					11,247,520.00	11,247,520.00
4102000	Building	20,150,061.00	84,629,400.00	0.00	104,779,461.00	1,553,386.27	1,402,826.02	-	2,956,212.29	101,823,248.71	18,596,674.73
4103000	Roads and Bridges	60,733,078.00	22,483,972.00	-	83,217,050.00	15,203,584.00	9,259,075.00	-	24,462,659.00	58,754,371.00	45,529,474.00
4103100	Sewerage and drainage	6,450,842.00	4,180,387.00	-	10,631,229.00	204,968.09	1,665.00	-	206,633.09	10,424,595.91	6,245,673.91
4103200	Water ways	280,939.00	-	-	280,939.00	70,234.35	14,047.00	-	84,281.35	196,657.65	210,704.45
4103300	Public Lighting	339,039.00	-	-	339,039.00	84,674.00	11,290.00	-	95,964.00	243,075.00	254,365.00
4103400		216,455.00	-	-	216,455.00	86,628.00	14,438.00	-	101,066.00	115,389.00	129,827.00
4104000	Plants & Machinery	5,522,170.00	3,143,510.00	0.00	8,665,680.00	1,398,224.50	644,387.00	-	2,042,611.50	6,623,068.50	4,123,945.50
4105000	Vehicles	30,462,331.00	9,630,512.00	-	40,092,842.00	13,214,279.59	3,179,904.00	-	16,398,183.59	23,694,659.41	17,244,051.41
4106000	Office & other	5,286,098.00	1,483,332.00	-	6,769,430.00	5,249,950.60	1,014,190.00	-	6,264,140.60	505,289.40	36,147.40
4107000	Furniture, fixtures, fittings and electrical appliances	3,621,049.00	6,907,374.00	0.00	10,528,423.00	4,132,601.65	1,736,242.00	-	5,868,843.65	4,659,579.35	(511,552.65)
4108000	Other fixed assets	19,559,932.00	-	-	19,559,932.00	4,185,713.00	2,177,697.00	-	6,363,410.00	13,196,522.00	15,374,219.00
4108300	Intangible Assets	372,000.00	-	-	372,000.00	301,600.00	70,400.00	-	372,000.00	-	70,400.00
	Total	164,241,294.00	132,258,687.00	-	296,499,981.00	45,589,044.25	19,526,101.02		65,216,065.27	231,283,975.73	118,551,449.75
	Capital Work in progress	101,054,916.00	17,364,358.00	107,704,997.00	10,714,277.00						

Gangtok Municipal Corporation
Schedule forming notes to Accounts Continue......

Schedule B-12 **Investment - General Fund**

Account Code	Particulars	With Whom Invested	Face Value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
4208001	Other Investments - Fixed Deposits with Banks	0	139,843,649.97	139,843,649.97	201,824,062.00
		Total of Investment General Fund	139,843,649.97	139,843,649.97	**201,824,062.00**

Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding Revenues (Rs.)	Net Amount (Rs.)	Previous year Net Amount (Rs.)
	Receivable from other sources -Consolidated Receivable from other sources				
431400100	Receivable from other sources -Rent Receivable - Current Year	-3,279,104.00	-	146,240.00	3,425,344.00
431400200	Receivable from other sources -Rent Receivable - Year 1	-2,939,058.00	-	2,089,460.00	5,028,518.00
431400300	Receivable from other sources -Rent Receivable - Year 2	3,133,500.00	-	7,263,880.00	4,130,380.00
431500100	Receivable from Government -Grants (15th FC)	120,420,083.00		120,420,083.00	-
	Sub - total	117,335,421.00	-	129,919,663.00	12,584,242.00
		117,335,421.00	-	129,919,663.00	12,584,242.00

B-16

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
4402000	Administration -Consolidated prepaid - Administration	-	-
4403000	Operations & Maintenance -Consolidated prepaid - Operations & Maintenance	-	-
	Total Prepaid expenses	-	-

A. K. KUMAR & CO. CHARTERED ACCOUNTANTS

Gangtok Municipal Corporation
Schedule forming notes to Accounts Continue......

B-17 Cash and Bank Balances

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	Cash and Equivalents		
4501001	Cash in hand	346,519.00	-
4501003	Cheques in hand	630,000.00	630,000.00
	Sub Total	**976,519.00**	**630,000.00**
	Cash Balance with Bank - Municipal Funds		
	Municipal Fund (Nationalized Banks) - HO / Zones		
4502001	Oriental Bank of Commerce -A/c No 1602	97,190.00	97,190.00
4502002	Oriental Bank of Commerce -A/c No 1480	-	-
4502003	Oriental Bank of Commerce- A/c No -0031	4,670,350.00	4,691,930.00
4502004	Bank of Baroda -24950100011164	73,533.41	945,139.20
	Municipal Fund (Other Scheduled Banks) - HO / Zones		
4502201	Axis Bank - Revenue Account	552,080.39	552,080.39
4502202	Axis Bank (4457) - BRGF	-1.00	-
4502203	Axis Bank (1710) - Expenses Account	359,796.46	359,796.46
4502204	Allahabad Bank 50161040991	50,508.00	50,508.00
	Sub Total	**5,803,457.26**	**6,696,664.05**
	Balance with Bank - Grant Funds		
	Other Scheduled Banks		
4504202	Axis Bank (6275) - Disaster Management	-	-
4504203	Axis Bank (8064) - GMC Relief Fund	-	-
4504204	Axis Bank (6267) - BSUP	10,244.50	3,739,249.50
4504205	HDFC (0282) - 13th FC Grant	15,013.83	15,013.83
4504206	Axis Bank Account914010019852714(Infrastructure fund HUDCO & Others)	77,324.00	77,324.00
4504207	HDFC Bank(Challange Fund from MoUD)	13,319.00	13,319.00
4504208	ICICI Bank- 14th F.C. Grants	347,617.00	11,564,587.40
4504209	Axis Bank (1502)- ICLEI	17,049.00	17,049.00
4504210	ICICI Bank-CSR	-	-
4504211	ICICI Revene Account-047010004533	-2,525,656.00	3,035,642.00
4504212	ICICI Expense Account-139901000766	13,047,841.00	16,861,854.00
4504213	ICICI BANK- 15th F.C Grants	15,253,073.00	216,390.00
4504214	ICICI Bank OD A/c-047005000775	-	-
4504215	ICICI Bank-Disaster Managment Fund-139901000784	1,261,722.00	1,261,722.00
4504216	ICICI Bank O/D A/C-139905000182	0.00	-
4504305	SISCO Bank pvt. Ltd. 100134029100127	66,537,094.10	-
	Scheduled Co-operative Banks		
4504304	SISCO Bank Pvt. Ltd. 100135001100222	20,017.70	1,669,571.90
	Sub Total	**94,074,659.13**	**38,471,722.63**
	Total Cash and Bank balances	**100,854,635.39**	**45,798,386.68**

Gangtok Municipal Corporation
Schedule forming notes to Accounts Continue......

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
4601000	Loans and advances to employees -Consolidated Loans & Advances to Employees	-	745,415.00	755,415.00	-10,000.00
	Sub -	-	**745,415.00**	**755,415.00**	**-10,000.00**
4601003	Loans and advances to employees -Advance for	133,895.00	337,000.00	317,000.00	153,895.00
	Sub -	**133,895.00**	**337,000.00**	**317,000.00**	**153,895.00**
4601017	Loans and advances to employees -Temporary Advances (For Official	60,000.00	-	-	60,000.00
	Sub -	**60,000.00**	-	-	**60,000.00**
4601008	Loans and advances to employees -Miscellaneous	225,000.00	-	-	225,000.00
	Sub -	**225,000.00**	-	-	**225,000.00**
4603000	Loans to Others - Consolidated Loans to	75,000.00	-	-	75,000.00
	Sub -	**75,000.00**	-	-	**75,000.00**
4604000	Advance to Suppliers and contractors -Consolidated Advance to Suppliers and contractors	-	2,500.00	2,500.00	-
	Sub -Total	-	**2,500.00**	**2,500.00**	-
4604001	Advance to Suppliers and contractors -Public	193,743.00	2,387,914.00	801,195.00	1,780,462.00
	Sub -	**193,743.00**	**2,387,914.00**	**801,195.00**	**1,780,462.00**
4604002	Advance to Suppliers and contractors -	505,409.00	-	-	505,409.00
	Sub -	**505,409.00**	-	-	**505,409.00**
4605000	Advance to others - Consolidated Advances to	977,415.00	-	-	977,415.00
	Sub -	**977,415.00**	-	-	**977,415.00**
4605001	Advance to others - Mobilization Advances	40,657,574.00	-	-	40,657,574.00
	Sub -	**40,657,574.00**	-	-	**40,657,574.00**
4605003	Advance to others - Advance against Schemes	55,000.00	-	-	55,000.00
	Sub -	**55,000.00**	-	-	**55,000.00**
4605004	Advance to others - Advance to Councillors	50,000.00	-	-	50,000.00
	Sub -	**50,000.00**	-	-	**50,000.00**
4608004	Other current assets -	437,091.00	413,600.00	-	850,691.00
	Sub -	**437,091.00**	**413,600.00**	-	**850,691.00**
Total Loans, advances, and deposits		43,370,127.00	3,886,429.00	1,876,110.00	45,380,446.00

A. K. & CO. CHARTERED ACCOUNTANTS

Gangtok Municipal Corporation

Income and Expenditure Statement

for the period from 01-Apr-2021 to 31-Mar-2022

Account Code.	Item/Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
A	**INCOME**			
1100000	Tax Revenue	IE-1	6,153,991.00	5,638,278.00
1300000	Rental Income from Municipal Properties	IE-3	7,597,236.00	6,588,596.33
1400000	Fees & User Charges	IE-4	52,768,193.00	49,912,136.00
1500000	Sale & Hire Charges	IE-5	1,373,232.00	612,795.00
1600000	Revenue Grants, Contributions & Subsidies	IE-6	177,482,083.00	214,471,908.00
1700000	Income from Investments	IE-7	4,641,301.97	8,361,907.00
1710000	Interest Earned	IE-8	2,785,707.61	1,563,992.00
1800000	Other Income	IE-9	2,137,425.00	2,137,425.00
	Total - **INCOME**		**254,939,169.58**	**291,287,037.33**
B	**EXPENDITURE**			
2100000	Establishment Expenditures	IE-10	77,847,739.00	71,356,355.00
2200000	Administrative Expenses	IE-11	7,050,175.00	6,717,888.00
2300000	Operations & Maintenance	IE-12	45,499,172.00	31,232,680.00
2400000	Interest & Finance Expenses	IE-13	6,888.90	979,850.80
2500000	Programme Expenses	IE-14	1,644,087.00	0.00
2720000	Depreciation		33,177,158.02	10,865,306.00
	Total - **EXPENDITURE**		**165,025,219.92**	**121,152,079.80**
C	**Gross surplus/deficit of income over expenditure before Prior Period Items**		89,913,949.66	170,134,957.53
E	**Gross surplus/deficit of income over expenditure after Prior Period Items**		89,913,949.66	170,134,957.63
G	**Net Balance being surplus/deficit carried over to Municipal Fund**		89,913,949.66	170,134,957.53

Significant Accounting Policies B-21

Notes to Accounts B-22

In terms of our report of even date attached

Place : Gangtok

Date: 24th August, 2022

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

Anjan Kumar
Proprietor
Membership No.: 013166
UDIN: 22013166AQIHCR3170

Gangtok Municipal Corporation

Schedule forming part of Income and Expenditure Expenses

Schedule IE-1 Tax Revenue

Account Code	Particulars	Current Year Amount (Rs.) 21-22	Previous Year Amount (Rs.) 20-21
1109002	Others Taxes -Toll Tax	3,081,850.00	2,889,328.00
1109003	Others Taxes -Entertainment Tax	3,024,200.00	2,748,951.00
1100000	Consolidated Tax Revenue-Consolidated Tax Revenue	47,935.00	0.00
1100100	Property Tax-Consolidated Property Tax	0.00	0.00
	Total - Tax Revenue	**6,153,991.00**	**5,638,279.00**

Schedule IE-3 Rental Income from Municipal F

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1301002	Rent from Civic Amenities -Rent from Shopping Complexes	7,563,636.00	8,424,970.00
1302001	Rent from Office Buildings -Rent from Offices / Godown	33,600.00	163,626.33
1301001	Rent from Civic Amenities -Rent from Markets	0.00	0.00
	Total - Rental Income from Municipal Properties	**7,597,236.00**	**8,588,596.33**

Schedule IE-4 Fees & User Charges

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1401002	Empanelment & Registration Charges -Empanelment and inspection fees	100,000.00	60,000.00
1401101	Licensing Fees -Trade license fees	19,196,615.00	15,504,126.00
1401102	Licensing Fees -Trade license Temporary Permission fee	378,471.00	331,000.00
1401201	Fees for Grant of Permit -Permit Fee	109,450.00	79,800.00
1401202	Fees for Grant of Permit -Fees from sanction of building plans	312,100.00	477,275.00
1401204	Fees for Grant of permit - Tatkal Charges	0.00	31,510.00
1401301	Fees for Certificate or Extract -Fees from copies of plan	3,050.00	200.00
1401302	Fees for Certificate or Extract -Birth & Death Registration Fees (Vital Statistics)	36,200.00	22,080.00
1401500	Regularization Fees -Building construction regularization fees	1,709,601.00	1,109,898.00
1402006	Penalties and Fines -Other Penalties and Fines	1,955,013.00	1,010,370.00
1404001	Other Fees -Advertisement fees	3,749,135.00	769,967.00
1404012	Other Fees -Miscellaneous fees	25,000.00	0.00
1405002	User Charges -Septic tank cleaning charges	18,000.00	4,500.00
1405005	User Charges -Garbage Collection Charges	36,256,502.00	22,206,307.00
1405006	User Charges -Pay & Use toilets	498,283.00	326,734.00
1405007	User Charges -Parking Space Charges (On contract)	3,742,117.00	7,864,237.00
1405012	User Charges -Sanitation Charges	54,893.00	38,515.00
1406001	Other Charges -Other Charges	236,963.00	219,528.00
	Total - Fees & User Charges	**52,756,193.00**	**49,912,136.00**

Gangtok Municipal Corporation

Schedule forming part of Income and Expenditure Expenses

hedule IE-5 Sale & Hire Charges

Account Code	Particulars	Current Year Amount (Rs.) 21-22	Previous Year Amount (Rs.) 20-21
1501004	Sale of Products -Sale of Compost Manure	0.00	300.00
501101	Sale of Forms & Publications -Sale of tender papers	1,148,888.00	533,095.00
501104	Sale of Forms & Publications -Sale of Other Forms	208,750.00	79,400.00
501202	Sale of stores & scrap -Obsolete Assets	15,594.00	0.00
501102	Sale of Forms & Publications -Sale of Trade License form	0.00	0.00
	Total - Sale & Hire Charges	1,373,232.00	612,795.00

hedule IE-6 Revenue Grants, Contributions

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1601001	Revenue Grants-From State Government	57,062,000.00	62,632,000.00
1601002	Revenue Grants-From Central Government	120,420,083.00	146,416,500.00
1601004	Revenue Grants-From Other Organizations	0.00	4,898,408.00
602001	Re-imbursement of expenses-From State Government	0.00	525,000.00
	Total - Revenue Grants, Contributions & Subsidies	177,482,083.00	214,471,908.00

hedule IE-7 Income from Investments

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1701001	Interest -Fixed deposits	4,641,301.97	8,361,907.00
	Total - Income from Investments	4,641,301.97	8,361,907.00

hedule IE-8 Interest Earned

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
711001	Interest from Bank Accounts -Savings Bank Interest	2,785,707.61	1,563,992.00
	Total - Interest Earned	2,785,707.61	1,563,992.00

A. K. KUMAR & CO. CHARTERED ACCOUNTANTS

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	448,917.00	448,917.00
1806205	Deferred Grant Income-JNNURM - BSUP	1,687,678.00	1,687,678.00
[illegible]06207	Deferred Grant Income(SJSRY)	830.00	830.00
	Total - Other Income	**2,137,425.00**	**2,137,425.00**

Schedule IE-10 Establishment Expenditures

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2101001	Salaries, Wages and Bonus -Salaries & Allowances - Officers	19,324,847.00	17,646,149.00
2101002	Salaries, Wages and Bonus -Salaries & Allowances - Staff	19,911,848.00	20,472,113.00
[illegible]1003	Salaries, Wages and Bonus -Wages	20,377,751.00	16,537,760.00
2101004	Salaries, Wages and Bonus -Bonus & Ex-Gratia	1,061,637.00	450,000.00
2101005	Salaries, Wages and Bonus -Honorarium	156,000.00	160,000.00
2101006	Salaries, Wages and Bonus -Arrears and Supplementary Pay	1,745,076.00	835,366.00
[illegible]1007	Salaries, Wages and Bonus -Consolidated Pay	3,162,602.00	2,367,450.00
[illegible]0000	Benefits and Allowances -Consolidated Benefits and Allowances	0.00	295,000.00
[illegible]2001	Benefits and Allowances -Remuneration & Fees (People Representatives) - Ward Coun	2,145,000.00	2,159,327.00
2102002	Benefits and Allowances -Allowances to People Representatives - Ward Councillors, Ma	3,244,667.00	746,999.00
[illegible]2007	Benefits and Allowances -Staff welfare expenses	25,200.00	2,077,632.00
[illegible]2009	Benefits and Allowances -Medical Insurance for Employees	-	317,600.00
[illegible]2010	Conveyance allowance	10,000.00	17,833.00
2102012	Annual Discretionary grant to councillors	170,000.00	80,000.00
2103004	Pension - Contribution for Pension Deputation Staff	1,005,009.00	1,115,704.00
[illegible]4005	Other Terminal & Retirement Benefits -Leave Encashment	270,284.00	-
[illegible]006	Other Terminal & Retirement Benefits - Contribution for Leave Salary	1,581,448.00	1,511,091.00
[illegible]008	Other Terminal & Retirement Benefits -Employees Provident Fund Contribution	3,456,371.00	2,746,339.00
	Total - Establishment Expenditures	**77,647,739.00**	**71,356,355.00**

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	329,820.00	849,452.00
2201104	Office Maintenance -Others	132,460.00	126,192.00
2201106	Office Maintenance-Linen & Furnishing	32,575.00	0.00
01201	Communication Expenses-Telephone and Mobile expenses	14,401.00	13,945.00
01203	Communication Expenses-Postage and Courier expenses	600.00	0.00
2202001	Books & Periodicals -Magazines	900.00	300.00
2202002	Books & Periodicals -Newspapers	13,136.00	11,485.00
02003	Books & Periodicals -Books	0.00	3,338.00
2101	Printing and Stationery -Printing expenses	98,456.00	120,667.00
02102	Printing and Stationery -Stationery	730,126.00	555,099.00
2202103	Printing and Stationery -Computer stationery and consumables	0.00	40,955.00
2203000	Travelling & Conveyance -Consolidated Travelling & Conveyance	2,990.00	114,653.00
03002	Travelling & Conveyance -Fuel, Petrol and Diesel	1,233,109.00	813,505.00
03004	Travelling & Conveyance -Tours & Travels	125,076.00	45,894.00
2205002	Audit Fees -External Audit Fees	29,500.00	29,500.00
5100	Legal Expenses -Consolidated Legal Expenses	216,000.00	216,000.00
6002	Advertisement and Publicity -Advertisement expenses	145,808.00	164,728.00
6004	Advertisement and Publicity -Website and Internet Related Expenses	1,081,834.00	681,931.00
2208001	Other Administrative Expenses-Expenses for Meeting	84,221.00	30,009.00
2208003	Other Administrative Expenses-Miscellaneous expenses	424,764.00	530,146.00
2208004	Other Administrative Expenses-Medical Re-imbursement	1,004,912.00	206,160.00
2208007	Other Administrative Expenses - Hospitality Expenses	161,665.00	3,136.00
2208009	Other Administrative Expenses - Motor Vehicle Tax	182,705.00	171,783.00
2208010	Other Administrative Expenses - Liveries	1,005,116.00	0.00
2208011	Other Administrative Expenses- Compensation /Damages	0.00	2,000,000.00
	Total - Administrative Expenses	**7,050,175.00**	**6,717,888.00**

A. K. KUMAR & CO.

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	9,315,448.00	7,503,903.00
1003	CONSUPTION OF DIESEL FOR JCB	2,873,887.00	2,001,858.00
2302001	Consumption of Stores -General Stores	480,623.00	682,395.00
2302002	Bulk Purchases -Electricity expenses	2,579,465.00	744,006.00
006	Consumption of Stores -Sanitary & Conservancy Store	705,707.00	137,619.00
5003	Repairs & maintenance -Infrastructure Assets -Water supply Network	0.00	99,600.00
2305008	Repairs & maintenance-Infrastruture Assets- Iron Gratings	477,784.00	594,211.00
2305009	Repairs & maintenance- Infrastruture Assets- Local Body Road& Footpath	0.00	167,917.00
5010	Repairs & Maintenance-Infratructure Assets-Open Drains	99,000.00	92,065.00
305011	Repairs & Maintenance-Infrastruture Assets-Box Drains	1,402,204.00	95,359.00
2305104	Repairs & maintenance -Civic Amenities -Parking Lots	528,678.00	99,960.00
105	Repairs & maintenance -Civic Amenities -Markets & Complexes	578,801.00	727,188.00
5106	Repairs & maintenance -Civic Amenities -Public Toilets	0.00	693,445.00
2305119	Repairs & Maintenance-Dumping yard & Land Fill Site	2,532,143.00	1,358,138.00
2305120	Repairs & Maintenance-Civic Amenities-Community Centre	96,000.00	0.00
5121	Repairs & Maintenance-Civic Amenities-Upkeep of Mg Marg	368,200.00	49,740.00
5201	Repairs & maintenance -Buildings -Office Buildings	1,290,605.00	922,428.00
2305205	Repair & Maintenance(Compost Plant)	811,590.00	0.00
2305302	Repairs & maintenance -Vehicles -Light Passenger Vehicles	0.00	20,461.00
5303	Repairs & maintenance -Vehicles -SWM Vehicles	5,011,962.00	2,220,833.00
305305	Repairs & maintenance -Vehicles -Office Vehicles	1,075,903.00	809,326.00
2305306	Repair & Maintenance (Bull Dozer)	175,218.00	918,123.00
2305901	Repairs & maintenance -Others -Furniture & Fixture	57,952.00	36,100.00
902	Repairs & maintenance -Others -Electrical Appliances	535.00	0.00
5903	Repairs & maintenance -Others -Office Equipments	67,022.00	30,556.00
2305904	Repairs & maintenance -Others -Office Lighting System	198,910.00	0.00
2305906	Repairs & maintenance -Others -Other fixed assets	0.00	1,700.00
907	Repairs & maintenance -Others -Computers and Accessories	0.00	37,563.00
908	Repairs & maintenance -Others - Plant & Machinary	576,675.00	0.00
2305909	Repairs & Maintenance-Others-14th FC Grant	2,308,580.00	1,335,704.00
2308003	Other operating & maintenance expenses -Garbage & Clearance expenses	7,315,208.00	8,461,365.00
2308009	Other operating &maintenance expenses- Flea control at Land Fill Site , Martam	757,262.00	898,731.00
2308010	Other Operating & maintenance expenses - Covid 19 expenses	3,312,550.00	390,366.00
	Total - Operations & Maintenance	**45,499,172.00**	**31,232,680.00**

Gangtok Municipal Corporation

Schedule forming part of Income and Expenditure Expenses

[illegible]edule IE-13 Interest & Finance Expenses

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2405001	Interest on Loans from Banks & Other Financial Institutions -Interest on Loan from Banks etc.	0.00	968,635.00
[illegible]7000	Bank Charges -Consolidated Bank Charges	5,100.00	0.00
[illegible]7002	Bank Charges -Cheque Book and Statement Charges	0.00	17.70
[illegible]7003	Bank Charges -Bank Charges and other Commission Charges	1,788.90	11,198.10
	Total - Interest & Finance Expenses	**6,888.90**	**979,850.80**

[illegible]edule IE-14 Programme Expenses

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2502006	Own Program - Public Awareness	32,568.00	-
2502013	Information, Education & Communication Expenses	8,050.00	-
[illegible]007	Own programme - Misc Programme exp	1,603,469.00	
	Total - Programme Expenses	**1,644,087.00**	-

Gangtok Municipal Corporation

Schedule forming part of Income and Expenditure Expenses

Schedule 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	171,321.00	171,321.00
2722002	Buildings -Community Building	13,650,997.00	-
2722006	Buildings -Building attached to Civic Amenities	1,127,030.02	1,459.00
2722010	Building-Pulbic Toilet	77,144.00	38,573.00
2723001	Roads & Bridges -Concrete Roads	182,453.00	182,453.00
2723006	Roads & Bridges -Local Body Road & Footpath	4,423,609.00	1,673,943.00
2723007	Road & Bridges- Railing	23,879.00	23,879.00
2723102	Sewerage and Drainage -Open Drains	1,665.00	118,212.00
2723103	Sewerage and Drainage -Box Drains	-	79,263.00
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	11,290.00
2723401	Public Works-Protective Wall	14,438.00	14,438.00
2723403	Public Works-Footpath	4,629,134.00	2,110,417.00
2724002	Plant & Machinery - SWM Equipments	17,678.00	17,678.00
2724005	Plant & Machinary-Compost Plant	613,422.00	314,540.00
2725001	Vehicles -Motor Car	81,144.00	81,144.00
2725002	Vehicles -Jeep	1,437,508.00	779,815.00
2725004	Vehicles -Trucks	1,504,558.00	1,301,018.00
2725006	Vehicles -Cranes	13,289.00	13,289.00
2725009	Vehicles - JCB	143,405.00	143,405.00
2726002	Office & Other Equipments -Computers	829,284.00	784,186.00
2726004	Office & Other Equipments -Photo-copiers	37,818.00	-
2726007	Office & Other Equipments -Others	147,391.00	129,255.00
2727001	Furniture, Fixtures, Fittings and Electrical Appliances -Wooden Furniture	148,812.00	164,449.00
2727002	Furniture, Fixtures, Fittings and Electrical Appliances -Metal Furniture	178,881.00	62,754.00
2727003	Furniture, Fixtures, Fittings and Electrical Appliances -Electrical Items and Fittings	902,198.00	87,714.00
2727004	Furniture, Fixtures, Fittings and Electrical Appliances -Others	508,371.00	250,269.00
2728000	Other Fixed Assets (please specify)-Consolidated Depreciation on Other Fixed Assets	2,177,897.00	2,177,697.00
2728002	Fixed Assets - Intangible Assets - Software	70,400.00	75,400.00
	Total - Depreciation	33,177,168.02	10,868,306.00

A. K. KUMAR & CO.
CHARTERED ACCOUNTANTS

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)	-	-
	Total Expenditure (b)	-	-
	Total Prior Period (Net) (a-b)	-	-

Gangtok Municipal Corporation

Receipt & Payment Account Contd......................

unt	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 -0031	4,670,350.00	4,691,950.00
			4502004	Bank of Baroda -24950100011164	73,533.41	945,139.20
			4502005	Bank of Baroda OD A/c 24950400000127	-	-
			4502201	Axis Bank - Revenue Account	552,080.39	552,080.39
			4502202	Axis Bank (4457) – BRGF	-1.00	-1.00
			4502203	Axis Bank (1710) - Expenses Account	359,796.46	359,796.46
			4502204	Allahabad Bank 5016104099-1	50,508.00	50,508.00
			4502205	Allahabad Bank O/D A/c -50512332885	-	-
			4504201	Axis Bank (5936) - SJSRY	-	-
			4504202	Axis Bank (6275) - Disaster Management	-	-
			4504203	Axis Bank (8064) - GMC Relief Fund	-	-
			4504204	Axis Bank (6267) – BSUP	10,244.50	3,739,249.50
			4504205	HDFC (0282) - 13th FC Grant	15,013.63	15,013.83
			4504206	Axis Bank Account914010019852714(Infrastructure fund HUDCO & Others)	77,324.00	77,324.00
			4504207	HDFC Bank(Challange Fund from MoUD)	13,319.00	13,319.00
			4504208	ICICI Bank- 14th F.C. Grants	347,617.00	11,564,587.40
			4504209	Axis Bank (1502)- ICLEI	17,049.00	17,049.00
			4504210	ICICI Bank-CSR	-	-
			4504211	ICICI Revene Account-047010064533	-2,525,656.00	3,035,642.00
			4504212	ICICI Expense Account-139901000766	13,047,841.00	16,840,819.00
			4504213	ICICI BANK- 15th F.C Grants	15,253,075.00	216,390.00
			4504214	ICICI Bank OD A/c-047005000775	-	-
			4504215	ICICI Bank-Disaster Managment Fund-139901000784	1,261,722.00	1,261,722.00
			4504216	ICICI Bank O/D A/C-139905000182	-23,289,211.00	0.00
			4504303	SISCO Bank pvt Ltd 100134029100127	66,537,094.10	0.00
			4504304	SISCO Bank Pvt Ltd -100135003100222	20,017.70	1,669,571.90
					77,565,424.39	45,777,350.68
	269,064,498.29	399,009,738.48			269,064,498.29	399,009,738.48

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Schedule B-21
Schedule B-22

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

Anjan Kumar
Proprietor
Membership No.: 013166
UDIN: 22013166AQLUCR2170

A. K. KUMAR & CO. CHARTERED ACCOUNTANTS

Gangtok Municipal Corporation

Receipt & Payment Account Contd.....................

Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)
ed for Infrastructure(	-	2,318.00
sation-I CL E.I		511.00
uppliers -Earnest Money	5,000.00	-
Other Agencies	2,229,496.00	10,000.00
y Deposit-Building	21,712,837.00	1,300,300.00
ity Deposit-Empanelment	35,000.00	15,000.00
of Revenues-Advance enues	-	428,148.00
itors-Stale Cheque	-	1,638,561.00
Fixed Deposits with Banks	86,534,454.00	-
-Others	-	22,581,200.00
	95,071,332.61	**33,527,074.00**

Account Code	Head Of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)
3305001	Loans from Banks and Other Financial Institutions - Loans from Banks	-	8,364,652.00
3401002	From Contractors/Suppliers -Security Deposit - Municipal Fund	667,303.00	13,302,123.00
3501001	Creditors -Suppliers Control Account	29,034,050.00	70,157,409.00
3501002	Creditors -Contractors Control Account	32,078,348.00	13,610,029.00
3501003	Creditors -Expenses Payable	4,742,245.00	16,742,746.00
3501101	Employee Liabilities -Salaries Payable (staff & officers)	23,064,230.00	22,762,624.00
3501105	Employee Liabilities -Pension Liabilities	2,586,457.00	2,677,230.00
3501110	Employee Liabilities - Other Liabilities	25,764,075.00	21,298,361.00
3502001	Recoveries payable -P.F. Deductions	5,074,600.00	5,106,060.00
3502002	Recoveries payable -Insurance Premium Deductions	1,016,135.00	1,060,320.00
3502005	Recoveries payable -Profession Tax Deduction	106,400.00	132,700.00
3502006	Recoveries payable -TDS - Employees	259,398.00	467,181.00
3502009	Recoveries payable -TDS - Contractors	25,619.00	27,397.00
3502016	Recoveries payable -Bank Loan	7,170,536.00	6,607,944.00
3502017	Recoveries payable -Group Insurance /Salary Saving scheme	16,800.00	18,195.00
3502018	Recoveries payable -Other Deductions	514,440.00	499,341.00
3502019	Recoveries payable - CPF Deduction	1,969,470.00	1,478,596.00
3502020	Recoveries payable - EPF Deduction	5,266,103.00	4,783,076.00

A. K. KUMAR & ... CHARTERED ACCOUNTANTS

Gangtok Municipal Corporation

Receipt & Payment Account Contd......................

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	57,952.00	38,100.00
			2305903	Repairs & maintenance -Others -Office Equipments	67,022.00	30,556.00
			2305906	Repairs & maintenance -Others -Other fixed assets	0.00	1,700.00
			2305907	Repairs & maintenance -Others -Computers and Accessories	0.00	37,583.00
			2305909	Repairs & Maintenance-Others-14th FC Grant	2,090,700.00	399,000.00
			2308003	Other operating & maintenance expenses -Garbage & Clearance expenses	7,216,420.00	8,039,565.00
			2502009	Own programe-Public awareness	32,558.00	-
			2308009	Other operating &maintenance expenses- Flea control at Land Fill Site , Martam	0.00	532,582.00
			2308010	Other Operating & maintenance expenses - Covid 19 expenses	3,063,095.00	361,275.00
			2407002	Bank Charges -Cheque Book and Statement Charges	0.00	17.70
			2407003	Bank Charges -Bank Charges and other Commission Charges	0.00	10,907.10
			2502013	Information,Education & Communication Expenses	8,050.00	-
					42,877,524.90	31,301,000.80
g Receipts				**Non-Operating Payments**		
nk Accounts -Savings Bank Interest	2,785,707.61	1,563,992.00	1100000	Consolidated Tax Revenue-Consolidated Tax Revenue	-	1.00
lank Charges and other arges	0.00	0.00	2727001	Furniture, Fixtures, Fittings and Electrical Appliances - Wooden Furniture		35,164.00
-Previous Year Closing	0.00	510,092.00				
ent -National Rural Health	659,225.00	18,483.00	3111202	Special Funds-Gangtok Municipal Cprporation-BSUP	3,729,005.00	2,003,192.00
ent -Swachh Bharat & C.B.)	0.00	4,688,725.00	3201017	Central Govt - Swacha Bharat Abhiyan (I.E.C & C.B)	21,600.00	-
t-Others	1,109,613.00	769,744.00	3202005	State Government -Land Revenue & Disaster Management	-	62,320.00

A. K. KUMAR
CHARTERED ACCOUNTANTS

Gangtok Municipal Corporation

Receipt & Payment Account Contd.....................

nt	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	555,537.00	1,617,052.00
			4106002	Office & Other Equipments -Computers	177,472.00	44,296.00
			4106009	Office & Other Equipments -Others	198,515.00	29,963.00
			4107002	Furniture, Fixtures, Fittings and Electrical Appliances - Metal Furniture	189,458.00	64,511.00
			4107004	Furniture, Fixtures, Fittings and Electrical Appliances - Others	41,300.00	0.00
			4121001	CWIP out of Specific Grants -Building	0.00	15,544,105.00
			4208001	Other Investments -Fixed Deposits with Banks	0.00	111,541,053.00
			4601004	Loans and advances to employees -Advance for Festivals	332,000.00	295,000.00
			4601007	Loans and advances to employees -Temporary Advances (For Official Purpose)	0.00	55,000.00
			4604000	Advance to Suppliers and contractors -Consolidated Advance to Suppliers and contractors	2,500.00	0.00
			4604001	Advance to Suppliers and contractors -Public Works/Assets	2,387,914.00	341,643.00
			4604002	Advance to Suppliers and contractors -Stores/Materials supply	0.00	1,201,909.00
			4605000	Advance to others -Consolidated Advances to others	-	-
			4608004	Other current assets -Others	413,600.00	0.00
			4103008	Roads & Bridges Local Body Road & Footpath-14th FC	60,000.00	0.00
			4106008	Office & Other Equipments -Office Machines and Equipment	167,499.00	0.00
			4107001	Furniture, Fixtures, Fittings and Electrical Appliances -Wooden Furniture	195,266.00	0.00
			4107003	Furniture, Fixtures, Fittings and Electrical Appliances - Electrical Items and Fittings	260.00	0.00
			4121004	CWIP out of Specific Grants -Water Supply Network	48,000.00	0.00
			4601000	Loans and advances to employees -Consolidated Loans & Advances to Employees	745,414.00	0.00
					148,621,549.00	**321,931,387.00**
				Closing Balances #		
			4501001	Cash in hand	346,519.00	0.00
			4501002	Stamps in hand	-	-
			4501003	Cheques in hand	630,000.00	630,000.00
			4502001	Oriental Bank of Commerce -A/c No 1602	97,190.00	97,190.00
			4502002	Oriental Bank of Commerce -A/c No 1486	-	-

A. K. KUMAR & ASSOCIATES CHARTERED ACCOUNTANTS

Gangtok Municipal Corporation

Receipt & Payment Account Contd......................

l 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	1,004,912.00	205,160.00
			2208007	Other Administrative Expenses - Hospitality Expenses	161,665.00	3,136.00
			2208009	Other Administrative Expenses - Motor Vehicle Tax	182,705.00	164,933.00
			2208011	Other Administrative Expenses- Compensation /Damages	-	2,000,000.00
			2301001	Power & Fuel -Consumption of Diesel and Petrol	8,863,176.00	6,743,999.00
			2301003	CONSUPTION OF DIESEL FOR JCB	2,296,907.00	1,794,158.00
			2303001	Consumption of Stores -General Stores	109,212.00	32,795.00
			2303006	Consumption of Stores -Sanitary & Conservancy Store	95,280.00	3,560.00
			2302002	Bulk Purchases -Electricity expenses	2,217,533.00	99,600.00
			2305008	Repairs & maintenance-Inflastruture Assets- Iron Gratings	0.00	595,143.00
			2305105	Repairs & maintenance -Civic Amenities -Markets & Complexes	0.00	205,432.00
			2305106	Repairs & maintenance -Civic Amenities -Public Toilets	0.00	693,445.00
			2305119	Repairs & Maintenance-Dumping yard & Land Fill Site	2,332,569.00	356,869.00
			2305201	Repairs & maintenance -Buildings -Office Buildings	236,815.00	99,508.00
			2305205	Repair & Maintenance(Compost Plant)	811,590.00	0.00
			2305302	Repairs & maintenance -Vehicles -Light Passenger Vehicles	0.00	20,461.00
			2305303	Repairs & maintenance -Vehicles -SWM Vehicles	2,122,489.00	1,560,886.00
			2305305	Repairs & maintenance -Vehicles -Office Vehicles	897,968.00	643,003.00
			2305306	Repair & Maintenance (Bull Dozer)	175,218.00	639,053.00

A. K. KUMAR CHARTERED ACCOUNTANTS

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

ad Of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)
-Sanitation Charges	54,693.00	35,515.00
-Other Charges	37,500.00	0.00
ts -Sale of Compost Manure	0.00	300.00
& Publications -Sale of tender	1,148,888.00	533,095.00
& Publications -Sale of Trade	2,000.00	0.00
& Publications -Sale of Other	206,750.00	79,400.00
& scrap -Obsolete Assets	15,594.00	0.00
s-From State Government	57,062,000.00	62,632,000.00
s-From Central Government	0.00	146,416,500.00
s-From Other Organizations		4,898,408.00
t of expenses-From State	0.00	525,000.00
t of expenses-From Other Electricity Charges		-
deposits	87,260.00	2,085,091.00
	128,215,815.00	275,017,557.33

Account Code	Head Of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)
2201201	Communication Expenses-Telephone and Mobile expenses	13,194.00	13,626.00
2201203	Communication Expenses-Postage and Courier expenses	600.00	0.00
2202001	Books & Periodicals -Magazines	800.00	300.00
2202002	Books & Periodicals -Newspapers	11,833.00	11,485.00
2202003	Books & Periodicals -Books	0.00	3,338.00
2202101	Printing and Stationery -Printing expenses	98,458.00	120,667.00
2202102	Printing and Stationery -Stationery	439,304.00	555,099.00
2202103	Printing and Stationery -Computer stationery and consumables	0.00	40,955.00
2203002	Travelling & Conveyance -Fuel, Petrol and Diesel	1,233,109.00	794,380.00
2203004	Travelling & Conveyance -Tours & Travels	125,076.00	31,906.00
2205002	Audit Fees -External Audit Fees	29,500.00	29,500.00
2205100	Legal Expenses -Consolidated Legal Expenses	216,000.00	216,000.00
2206002	Advertisement and Publicity -Advertisement expenses	145,808.00	154,728.00
2206004	Advertisement and Publicity -Website and Internet Related Expenses	1,081,834.00	74,019.00
2407000	Bank Charges-Consolidated bank charges	6,888.90	-
2208001	Other Administrative Expenses-Expenses for Meeting	55,097.00	30,009.00
2208003	Other Administrative Expenses-Miscellaneous expenses	333,140.00	490,146.00

A. K. KUMAR CHARTERED ACCOUNTANTS

Gangtok Municipal Corporation

Receipt & Payment Account Contd.....................

f Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)
ripts		
venue-Consolidated Tax	47,935.00	0.00
ax	3,081,850.00	2,889,328.00
ainment Tax	3,024,206.00	2,748,951.00
mities -Rent from markets	0.00	0.00
erties - Rent From	10,937,002.00	9,728,512.00
ldings -Rent from Offices	33,600.00	163,626.33
istration Charges - spection fees	100,000.00	80,000.00
e license fees	141,425.00	72,623.00
e license Temporary	378,471.00	331,000.00
mit -Permit Fee	109,450.00	79,800.00
mit -Fees from sanction of	612,100.00	477,275.00
ait - Tatkal Charges	0.00	31,610.00
f Extract -Fees from	3,050.00	200.00
f Extract -Birth & Death al Statistics)	23,200.00	22,050.00
Building construction	1,709,601.00	1,109,858.00
enalty for Unauthorized	0.00	164,830.00
ther Penalties and Fines	64,478.00	33,470.00
ment fees	1,749,135.00	789,987.00
oom fees	25,000.00	0.00
ank cleaning charges	18,000.00	4,500.00
e Collection Charges	44,202,227.00	38,614,709.00
Use toilets	598,283.00	325,734.00
Space Charges (On	2742,117.00	144,145.00

Account Code	Head Of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)
	Operating Payments		
2208010	Other Administrative Expenses - Liveries	1,005,116.00	0.00
2305010	Repairs & Maintenance - Infrastructure assets-Open Drains	99,000.00	0.00
2101003	Salaries, Wages and Bonus -Wages	7,775.00	27,000.00
2101004	Salaries, Wages and Bonus -Bonus & Ex-Gratia	585,200.00	450,000.00
2101005	Salaries, Wages and Bonus -Honorarium	186,000.00	157,000.00
2101006	Salaries, Wages and Bonus -Arrears and Supplementary Pay	1,704,955.00	635,358.00
2101007	Salaries, Wages and Bonus -Consolidated Pay	6,800.00	23,826.00
2305902	Repairs & Maintenance - Others- Electrical Appliances	535.00	-
2102002	Benefits and Allowances -Allowances to People Representatives - Ward Councillors, Mayor and MIC Members, etc	158,667.00	0.00
2102007	Benefits and Allowances -Staff welfare expenses	25,200.00	1,057,755.00
2305904	Repairs & Maintenance-Others-Office lighting system	99,140.00	-
2102010	Conveyance allowance	10,000.00	17,833.00
2102012	Annual Discretionary grant to councillors	170,000.00	80,000.00
2104005	Other Terminal & Retirement Benefits -Leave Encashment	310,404.00	0.00
2305908	Repairs & Maintenance-Others-Plant & Machinery	96,238.00	-
2104008	Other Terminal & Retirement Benefits -Employees Provident Fund Contribution	462,507.00	0.00
2201101	Office Maintenance -Electricity charges	80,465.00	847,452.00
2201104	Office Maintenance -Others	32,460.00	126,192.00
2201105	Office Maintenance-Linen & Furnishing	32,575.00	0.00

Gangtok Municipal Corporation

Receipt and Payment Statement

for the period from 01-Apr-2021 to 31-Mar-2022

ad 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.)
lances						
	-	6,044.00				
	630,000.00	-				
Commerce -A/c No 1602	97,190.00	97,190.00				
Commerce -A/c No 1480	0.00	0.00				
Commerce- A/c No.-0031	4,691,950.00	3,225.00				
24930100011164	945,139.20	541,791.30				
nue Account	552,080.39	422,054.06				
) - BRGF	-1.00	0.00				
) - Expenses Account	359,796.46	16,382,901.46				
5016104099-1	50,508.00	84,031.00				
3/D A/c -50512332885	-	-				
) - SJSRY	-	-				
) - Disaster Management	0.00	1,224,292.00				
) - GMC Relief Fund	-	-				
) - BSUP	3,739,249.50	5,758,460.50				
3th FC Grant	15,013.83	15,013.83				
nt914010019852714(d HUDCO & Others)	77,324.00	75,006.00				
llange Fund from MoUD)	13,319.00	13,319.00				
F.C. Grants	11,564,587.40	61,703,054.00				
) - ICLEI	17,049.00	16,538.00				
	0.00	592.00				
count-04701004533	3,035,642.00	3,107,855.00				
ccount-1399010007766	16,840,819.00	0.00				
th F.C Grants	216,390.00	0.00				
ter Managment Fund-	1,261,722.00	0.00				
Ltd.-100135003100222	1,669,571.90	1,013,640.00				

A. K. KUM... CHARTERED ACC...